Agenda Item Details

Meeting          Dec 04, 2013 - Santa Clarita Community College District - Board of Trustees - Organizational and Business Meeting
Category         8. BUSINESS SERVICES (BS)
Subject          8.3 BS - Approval of 2014-2015 Budget Parameters
Access           Public
Type             ACTION
Recommended Action Move Approval of 2014-2015 Budget Parameters.

Public Content

Annually, the Board of Trustees approves Budget Parameters and receives a Budget Calendar for information. These documents provide the framework for the District's budgeting process for the following fiscal year.

2014-2015 Budget Parameters
Before the Budget Parameters are presented for Board approval, they are reviewed and updated by the President's Advisory Council on Budget (PAC-B) and by Executive Cabinet. On October 21, 2013, PAC-B met and reviewed draft 2014-2015 Budget Parameters, which were based on the prior year's Board approved parameters. In the prior year, PAC-B and Executive Cabinet reorganized and streamlined the Budget Parameters, which resulted in a clear and concise document. As a result of the extensive changes made in the prior year, PAC-B and Executive Cabinet indicated the parameters were still relevant and recommended using the same document for the 2014-2015 Budget Parameters.

2014-2015 Budget Calendar
The fiscal year 2014-15 Budget Calendar mirrors the same approximate dates, activities, and responsibilities as last year's calendar. Program Review workshops were scheduled for November and December to educate the campus community regarding the Program Review Process, including the Online Budget Module within Program Review.

Both documents are attached to this agenda item, and are also available from Business Services upon request.

Fiscal Implications:
None.

PLEASE NOTE: At the Board meeting, it was noted that the District Mission Statement on the Budget Parameters was incorrect. The item was amended for this correction to be incorporated, and the revised and final document is attached online with this item.

Budget Calendar 2014-15.pdf (14 KB)
BS - Revised FINAL 2014-15 Budget Parameters 12-4-13 (with updated Mission Statement).pdf (49 KB)
Motion & Voting

Move Approval of 2014-2015 Budget Parameters.

Motion by Steve Zimmer, second by Bruce Fortine.
Final Resolution: Motion Carries
Aye: Michael Berger, Bruce Fortine, Michele Jenkins, Joan MacGregor, Steve Zimmer, Student Trustee - Ryan Joslin
2014-15 Budget Parameters

District Mission Statement: As an innovative institution of excellence, College of the Canyons offers an accessible, enriching education that provides students with essential academic skills and prepares students for transfer education, workforce-skills development, and the attainment of learning outcomes corresponding to their educational goals. To fulfill its mission, College of the Canyons embraces diversity, fosters technical competencies, supports the development of global responsibility, and engages students and the community in scholarly inquiry, creative partnerships, and the application of knowledge.

Background: The Budget Parameters provide guidelines to assist in the process of developing the annual budget in support of the District’s Mission, Strategic Goals, Planning documents and Instructional and Non-instructional Program Reviews. The Budget Parameters take into consideration State and Federal regulations and laws governing Community College fiscal and operational standards and requirements as well as professional development training programs related to our Mission and Strategic Plan to ensure the currency of all staff.

CRITERIA FOR A FISCALLY RESPONSIBLE BUDGET:

Balanced Budget: Budget year Revenues should equal or exceed Budget year Expenses to avoid a “structural deficit” that can deplete the District’s Fund Balance or savings account.

Reserve/Contingency: The Budget will establish a reserve for anticipated State Revenue shortfalls or one-time or long-term commitments for debt or future liabilities as well as provide for flexibility to take advantage of opportunities as well as to manage reductions.

Fund Balance: Each Budget year, in recognition of the State Chancellor’s Office recommendation to maintain a minimum 5% Fund Balance and in acknowledgement of State economic challenges, a minimum 6% Fund Balance will be established. A larger fund balance will be maintained during State economic downturns to protect the district against mid-year cuts or other unscheduled revenue shortfalls.

STUDENT ACCESS AND SUCCESSFUL COMPLETION:

Enrollment Management: The Budget will support the District’s mission of teaching and learning by providing funding to instructional programs, student services and administrative functions to support the District’s Enrollment Management plan goals and strategies and commitment to maximize student access and retention, with a focus on Basic Skills, Transfer and Career Technical Education. Programs that have proven effective will be institutionalized.
- **FTES Target:** The Budget will provide sufficient funding to support student access and retention based on the annual FTES target established by the State Chancellor’s Office and will provide for a plan to minimize unfunded FTES, expense with no revenue.

- **Instruction/Curriculum:** The Budget will support student access through curriculum development, maintenance, redesign, resizing and expansion to ensure the currency and relevance of programs.

- **Workforce Training:** The Budget will provide for Economic Development outreach and service to potential business partners to meet the needs of local businesses and community members by providing workforce training.

- **Supporting Student Success:** The Budget will be responsive to State mandates and State Chancellor’s Office recommendations supporting Student Success Task Force Recommendations.

**REVENUES:**

**Budgeted Revenues:** Budgeted Revenues will be based on reasonable and conservative estimates from the State Chancellor’s Office that include formula based or calculated revenues for State Apportionment, Growth, COLA, Categorical Revenue, etc.

**Revenue Enhancements:** The District will pursue revenue augmentations through Grants development, Foundation efforts, Partnerships with Business and Industry, etc. to augment State Apportionment Revenue which is fixed per State formulas and allocations for each District.

**EXPENSES:**

**Budgeted Expenses:** The Budget will include expenses based on the prior year Adopted Budget, adjusted for Forced Costs, Expense Augmentations and/or Equipment Augmentations when submitted through Program Review, tied to Planning Documents and approved by Executive Cabinet.

**Forced Costs:** The Budget will include the required costs associated with applicable laws, regulations, negotiated agreements, contracts, risk management, health/safety and emergency preparedness and response. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State will be implemented in conjunction with including in the budget one-time or on-going costs to maintain, modernize or add new facilities as well as to operate leased instructional sites throughout the service area. Other costs may be identified as “Forced” by District Administration, as necessary.

**Expense Savings/Efficiencies:** When possible, the Budget will incorporate expense reductions and efficiencies achieved through re-engineering or streamlining existing programs/functions that will result in one-time or on-going savings while still maintaining quality. Infrastructure investments and financing opportunities as well as the development, maintenance and upgrade
of the information technology infrastructure to avoid excessive maintenance and/or obsolescence will be pursued whenever possible.

**Community College Regulations That Influence the Unrestricted Budget:**

- **Fifty-Percent Law:** The District’s Budget will ensure compliance with the Fifty-Percent Law each year.

- **Full-Time Faculty Obligation (FON):** The Budget will allocate resources for the number of Full-Time Faculty who should be employed by the District each Budget year that meets or exceed the State target established each Fall.

- **State Apportionment/Title 5:** The Budget will fund the required functions and programs as required by Title 5 in order to receive State Apportionment.

- **Local, State and Federal Advocacy:** The Budget will provide resources for Advocacy that supports the on-going Mission of the college for student access and success by providing analysis and input to formula development and legislation that supports community colleges.
## Agenda Item Details

**Meeting**  
Jan 16, 2013 - Santa Clarita Community College District - Board of Trustees - Business Meeting

**Category**  
7. BUSINESS SERVICES (BS)

**Subject**  
7.6 BS - Approval of 2013-14 Budget Parameters

**Access**  
Public

**Type**  
ACTION

**Recommended Action**  
Move to approve 2013-14 Budget Parameters.

## Public Content

Annually, the Board of Trustees approves Budget Parameters and receives a Budget Calendar, which provide the framework for the budgeting process. Both documents are attached, and also are available from Business Services upon request.

The Budget Parameters have been re-organized and streamlined based on input from the President’s Advisory Council on Budget (PAC-B) at their November 14, 2012 meeting. At this meeting PAC-B discussed that the parameters would be more effective if they included the college’s Mission Statement, purpose of the parameters, and were categorized into major sections. A PAC-B sub-committee met to work on the revisions, and PAC-B met again on December 10, 2012 and input via e-mail to provide their final recommendations for the 2013-14 Budget Parameters. In addition, Executive Cabinet reviewed the revised Budget Parameters and provided their recommendations. These parameters will provide the context in which PAC-B conducts its review and makes budget recommendations for the 2013-14 fiscal year.

The fiscal year 2013-14 Budget Calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar. Program Review workshops were presented in November and December 2012 to educate the campus community regarding the Program Review Process, including the Online Budget Module within Program Review. More workshops are planned for January 2013.

**Fiscal Implications:**  
None.

**Budget Calendar 2013-14.pdf (13 KB)**  
**BS - 2013-14 Budget Parameters.pdf (75 KB)**

## Motion & Voting

Move to approve 2013-14 Budget Parameters.

Motion by Michele Jenkins, second by Bruce Fortine.

Final Resolution: Motion Carries

Aye: Michael Berger, Bruce Fortine, Michele Jenkins, Joan MacGregor, Student Trustee - Garen Bostanian
2013-14 Budget Parameters

COC Mission Statement: College of the Canyons offers an accessible, enriching education that provides students with essential academic skills and prepares students for transfer education, workforce-skills development and the attainment of learning outcomes corresponding to their educational goals. College of the Canyons embraces diversity and engages students and the community in scholarly inquiry, creative partnerships and the application of knowledge.

Background: The Budget Parameters provide guidelines to assist in the process of developing the annual budget in support of the District’s Mission, Strategic Goals, Planning documents and Instructional and Non-instructional Program Reviews. The Budget Parameters take into consideration State and Federal regulations and laws governing Community College fiscal and operational standards and requirements as well as professional development training programs related to our Mission and Strategic Plan to ensure the currency of all staff.

CRITERIA FOR A FiscALLY RESPONSIBLE BUDGET:

Balanced Budget: Budget year Revenues should equal or exceed Budget year Expenses to avoid a “structural deficit” that can deplete the District’s Fund Balance or savings account.

Reserve/Contingency: The Budget will establish a reserve for anticipated State Revenue shortfalls or one-time or long-term commitments for debt or future liabilities as well as provide for flexibility to take advantage of opportunities as well as to manage reductions.

Fund Balance: Each Budget year, in recognition of the State Chancellor’s Office recommendation to maintain a minimum 5% Fund Balance and in acknowledgement of State economic challenges, a minimum 6% Fund Balance will be established. A larger fund balance will be maintained during State economic downturns to protect the district against mid-year cuts or other unscheduled revenue shortfalls.

STUDENT ACCESS AND SUCCESSFUL COMPLETION:

Enrollment Management: The Budget will support the District’s mission of teaching and learning by providing funding to instructional programs, student services and administrative functions to support the District’s Enrollment Management plan goals and strategies and commitment to maximize student access and retention, with a focus on Basic Skills, Transfer and Career Technical Education. Programs that have proven effective will be institutionalized.
- **FTES Target:** The Budget will provide sufficient funding to support student access and retention based on the annual FTES target established by the State Chancellor’s Office and will provide for a plan to minimize unfunded FTES, expense with no revenue.

- **Instruction/Curriculum:** The Budget will support student access through curriculum development, maintenance, redesign, resizing and expansion to ensure the currency and relevance of programs.

- **Workforce Training:** The Budget will provide for Economic Development outreach and service to potential business partners to meet the needs of local businesses and community members by providing workforce training.

- **Supporting Student Success:** The Budget will be responsive to State mandates and State Chancellor’s Office recommendations supporting Student Success Task Force Recommendations.

**REVENUES:**

**Budgeted Revenues:** Budgeted Revenues will be based on reasonable and conservative estimates from the State Chancellor’s Office that include formula based or calculated revenues for State Apportionment, Growth, COLA, Categorical Revenue, etc.

**Revenue Enhancements:** The District will pursue revenue augmentations through Grants development, Foundation efforts, Partnerships with Business and Industry, etc. to augment State Apportionment Revenue which is fixed per State formulas and allocations for each District.

**EXPENSES:**

**Budgeted Expenses:** The Budget will include expenses based on the prior year Adopted Budget, adjusted for Forced Costs, Expense Augmentations and/or Equipment Augmentations when submitted through Program Review, tied to Planning Documents and approved by Executive Cabinet.

**Forced Costs:** The Budget will include the required costs associated with applicable laws, regulations, negotiated agreements, contracts, risk management, health/safety and emergency preparedness and response. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State will be implemented in conjunction with including in the budget one-time or on-going costs to maintain, modernize or add new facilities as well as to operate leased instructional sites throughout the service area. Other costs may be identified as “Forced” by District Administration, as necessary.

**Expense Savings/Efficiencies:** When possible, the Budget will incorporate expense reductions and efficiencies achieved through re-engineering or streamlining existing programs/functions that will result in one-time or on-going savings while still maintaining quality. Infrastructure investments and financing opportunities as well as the development, maintenance and upgrade of the information technology infrastructure to avoid excessive maintenance and/or obsolescence will be pursued whenever possible.
Community College Regulations That Influence the Unrestricted Budget:

- **Fifty-Percent Law**: The District's Budget will ensure compliance with the Fifty-Percent Law each year.
- **Full-Time Faculty Obligation (FON)**: The Budget will allocate resources for the number of Full-Time Faculty who should be employed by the District each Budget year that meets or exceed the State target established each Fall.
- **State Apportionment/Title 5**: The Budget will fund the required functions and programs as required by Title 5 in order to receive State Apportionment.
- **Local, State and Federal Advocacy**: The Budget will provide resources for Advocacy that supports the on-going Mission of the college for student access and success by providing analysis and input to formula development and legislation that supports community colleges.
Agenda Item Details

Meeting: Dec 07, 2011 - Santa Clarita Community College District - Board of Trustees
Category: 8. BUSINESS SERVICES (BS)
Subject: 8.2 BS - Approval of 2012/13 Budget Parameters
Access: Public
Type: ACTION
Recommended Action: Move to Approve the 2012/13 Budget Parameters.

Public Content

Annually, the Board of Trustees approves Budget Parameters and receives a Budget Calendar (both attached), which provide the framework for the budgeting process. The fiscal year 2012/13 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar. Budget development workshops were presented in October and November to educate the campus community regarding the budget process, the Online Budget Module within Program Review, and a variety of “how-to” budget topics.

The President's Advisory Council-Budget (PAC-B) met on October 17, 2011 to finalize their recommendation for the 2012/13 Budget Parameters and Budget Calendar. Please refer to the attached parameters (with tracked changes) for details of changes made from last fiscal year, 2011/12. PAC-B's recommended changes are in red and Executive Cabinet’s recommended changes are in blue.

These parameters will provide the context in which PAC-B conducts its review and makes budget recommendations for the 2012/13 fiscal year.

2012-13 Budget Parameters with Tracked Changes for 12-07-11 Board Meeting.pdf (56 KB)

2012-13 Budget Calendar for 12-07-11 Board Meeting.pdf (77 KB)

Motion & Voting

Move to Approve the 2012/13 Budget Parameters.

Motion by Michael Berger, second by Student Trustee-Nick Onyshko.
Final Resolution: Motion Carries
Aye: Michael Berger, Bruce Fortine, Michele Jenkins, Joan MacGregor, Scott Wilk, Student Trustee-Nick Onyshko
COLLEGE OF THE CANYONS
BUDGET PARAMETERS 2012/13

All parameters are assumed to apply to all District programs and locations.

1. Budget recommendations will reflect estimated revenues that can reasonably be expected to be received. The budget will be flexible enough to take advantage of opportunities as well as to manage reductions. The District will not expend funds to generate FTES beyond revenues received from State apportionment [develop implement budget enrollment management strategy and scheduling plans that minimize unfunded FTES].

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. **External:** forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, emergency preparedness and response, utilities, and insurance)
   b. **Critical Operations:** the campus would shut down without these (i.e. scheduled maintenance)
   c. **Enrollment Management:** Managing FTES and sustaining funded enrollment by ensuring the currency and relevance of programs, maintaining curriculum, and revitalizing programs and services to meet the needs of workforce training, grants, partnerships, and businesses.
   d. **Department/Program Viability:** crucial for the department to function

4. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college's Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

5. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

6. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

7. The budget will support the District's mission of teaching and learning by providing funding for the following:
   a. The redesign, development, expansion, and resizing of instructional programs, student support services and administrative functions.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).

e. Partnerships with business and industry to meet workforce needs.

f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to maintain our student population, instructional program needs and additional staff.

g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.

h. Professional development and training programs related to our mission and Strategic Plan.

i. Outreach and service to potential students.

j. Economic Development outreach and service to potential business partners.

8. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online and include funds to cover costs necessary to operate instructional sites throughout the service area.

9. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

10. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses (i.e. accreditation, major college anniversaries, events, facility grand openings, etc.) as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Chancellor.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor's Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a minimum 6% fund balance. A larger fund balance will be maintained during State economic downturns.

12. Structural changes that reflect the State's fiscal climate will be made as necessary as we evaluate the district's programs, services and operations.
AGENDA CATEGORY BUSINESS SERVICES

ITEM/TITLE Approval of Budget Parameters for
Fiscal Year 2011/12

ACTION/CONSENT
ACTION
INFORMATION
DISCUSSION

BACKGROUND / ANALYSIS:

Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2011/12 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar.

The President’s Advisory Council-Budget (PAC-B) met on November 15, 2010 to finalize their recommendation for the 2011/12 Budget Parameters and Budget Calendar. Please refer to the attached parameters for the bolded additions (there were no strikethroughs or changes) made to last year’s parameters.

These parameters will provide the context in which PAC-B conducts its review and makes budget recommendations for the 2011/12 fiscal year.

FISCAL IMPLICATIONS:
N/A.

RECOMMENDATIONS:
Move Approval of Budget Parameters for Fiscal Year 2011/12.

Submitted by:
Donna Haywood

Approval for submission to Board of Trustees:

Dr. Dianne G. Van Hook
Chancellor

Recommended by:
Sharlene L. Coleal

Sharlene L. Coleal

XX Page 1
January 19, 2011
COLLEGE OF THE CANYONS
BUDGET PARAMETERS 2011/12

All parameters are assumed to apply to all District programs and locations.

1. Budget recommendations will reflect estimated revenues that can reasonably be expected to be received. The budget will be flexible enough to take advantage of opportunities as well as to manage reductions. The District will not expend funds to generate FTES beyond revenues received from State apportionment.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. External: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, emergency preparedness and response, utilities, and insurance)
   b. Critical Operations: the campus would shut down without these (i.e. scheduled maintenance)
   c. Enrollment Management: Managing FTES and sustaining funded enrollment by ensuring the currency and relevance of programs, maintaining curriculum, and revitalizing programs and services to meet the needs of workforce training, grants, partnerships, and businesses.
   d. Department/Program Viability: crucial for the department to function

4. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college's Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

5. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

6. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

7. The budget will support the District's mission of teaching and learning by providing funding for the following:
   a. The redesign, development, expansion, and resizing of instructional programs, student support services and administrative functions.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).

e. Partnerships with business and industry to meet workforce needs.

f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to maintain our student population, instructional program needs and additional staff.

g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.

h. Professional development and training programs related to our mission and Strategic Plan.

i. Outreach and service to potential students.

j. Economic Development outreach and service to potential business partners.

8. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online and include funds to cover costs necessary to operate instructional sites throughout the service area.

9. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

10. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses (i.e. accreditation, major college anniversaries, events, facility grand openings, etc.) as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Chancellor.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor’s Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a minimum 6% fund balance. **A larger fund balance will be maintained during State economic downturns.**

12. Structural changes that reflect the State’s fiscal climate will be made as necessary as we evaluate the district’s programs, services and operations.
AGENDA CATEGORY: BUSINESS SERVICES

ITEM/TITLE: Approval of Budget Parameters for

Fiscal Year 2010-2011

ACTION/CONSENT [ ]
ACTION [X]
INFORMATION [ ]
DISCUSSION [ ]

BACKGROUND / ANALYSIS:
Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2010-2011 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar.

The President’s Advisory Council-Budget (PAC-B) met on November 23, 2009 to finalize their recommendation for the 2010-2011 Budget Parameters and Budget Calendar. Please refer to the attached parameters for the bold and strikethrough additions and changes made from last year’s parameters.

These parameters will provide the context in which PAC-B conducts its review and makes budget recommendations for the 2010-2011 fiscal year.

FISCAL IMPLICATIONS:
N/A.

RECOMMENDATIONS:
Move Approval of Budget Parameters for Fiscal Year 2010-2011.

Submitted by:
Donna Haywood

Recommended by:
Sharlene L. Coleal

Approval for submission to Board of Trustees:

Dr. Dianne G. Van Hook
Chancellor

5.9, Page 1
January 20, 2010
COLLEGE OF THE CANYONS  
BUDGET PARAMETERS 2010/11

All parameters are assumed to apply to all District programs and locations.

1. Budget recommendations will reflect estimated revenues that can reasonably be expected to be received. The budget will be flexible enough to take advantage of opportunities as well as to manage reductions. The District will not expend funds to generate FTES beyond revenues received from State apportionment.

2. The budget will support the District’s efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. External: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, emergency preparedness and response, utilities, and insurance)
   b. Critical Operations: the campus would shut down without these (i.e. scheduled maintenance)
   c. Enrollment Management: Managing FTES and sustaining funded enrollment by ensuring the currency and relevance of programs, maintaining curriculum, and revitalizing programs and services to meet the needs of workforce training, grants, partnerships, and businesses.
   d. Department/Program Viability: crucial for the department to function

4. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college’s Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

5. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

6. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

7. The budget will support the District’s mission of teaching and learning by providing funding for the following:
   a. The redesign, development, expansion, and resizing of instructional programs, student support services and administrative functions.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
   d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Partnerships with business and industry to meet workforce needs.
   f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to maintain our student population, instructional program needs and additional staff.
   g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Professional development and training programs related to our mission and Strategic Plan.
   i. Outreach and service to potential students.
   j. Economic Development outreach and service to potential business partners.

8. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online and include funds to cover costs necessary to operate instructional sites throughout the service area.

9. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

10. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses (i.e. accreditation, major college anniversaries, events, facility grand openings, etc.) as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Chancellor.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor’s Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a 6% fund balance.

12. Structural changes that reflect the State’s fiscal climate will be made as necessary as we evaluate the district’s programs, services and operations.
AGENDA CATEGORY: BUSINESS SERVICES

ITEM/TITLE: Approval of Budget Parameters for Fiscal Year 2009-2010

ACTION

BACKGROUND / ANALYSIS:

Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2009-10 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar.

The President’s Advisory Council-Budget (PAC-B) met on November 3, 2008 to finalize their recommendation for the 2009-10 Budget Parameters and Budget Calendar. Two small changes were made to parameter #10:
- Listing examples of specific one-time expenditures such as accreditation, major college anniversaries, facility grand openings, etc.
- Changing the title of “Superintendent/President” to “Chancellor.”

All other parameters remain unchanged from the 2008-09 version approved last year. These parameters will provide the context in which PAC-B conducts its review and makes budget recommendations for the 2009-10 fiscal year.

FISCAL IMPLICATIONS:
N/A.

RECOMMENDATIONS:
Move Approval of Budget Parameters for Fiscal Year 2009-2010.

Submitted by:
Donna Haywood

Recommendation by:
Sharlene L. Coleal

Approval for submission to Board of Trustees:

Dr. Dianne G. Van Hook
Chancellor

5.7, Page 1
Dec. 3, 2008
1. Budget recommendations will reflect estimated revenues that can reasonably be expected to be received. The budget will be flexible enough to take advantage of unexpected opportunities as well as to manage unexpected reductions.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. External: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, emergency preparedness and response, utilities, and insurance)
   b. Critical Operations: the campus would shut down without these (i.e. scheduled maintenance)
   c. Enrollment Management/Growth: generating FTES through outreach, new classes, programs & services.
   d. Department/Program Viability: crucial for the department to function

4. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college's Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

5. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

6. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

7. The budget will support the District's mission of teaching and learning by providing funding for the following:
   a. The redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
   d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Partnerships with business and industry to meet workforce needs.
   f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Professional development and training programs related to our mission and Strategic Plan.
   i. Outreach and service to potential students.
   j. Economic Development outreach and service to potential business partners.

8. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online and include funds to cover costs necessary to operate instructional sites throughout the service area.

9. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

10. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses (i.e. accreditation, major college anniversaries, events, facility grand openings, etc.) as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Chancellor Superintendent-President.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor's Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a 6% fund balance.
**AGENDA**
**CATEGORY** BUSINESS SERVICES

**ITEM/TITLE** Approval of Budget Parameters

For Fiscal Year 2008/09

<table>
<thead>
<tr>
<th>ACTION/CONSENT</th>
<th>ACTION</th>
<th>INFORMATION</th>
<th>DISCUSSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BACKGROUND / ANALYSIS:**
Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2008/09 calendar mirrors the same approximate dates, activities, and responsibilities as last year's calendar.

The President's Advisory Council – Budget (PAC-B) met on December 3, 2007 to finalize their recommendation for the 2008/09 Budget Parameters and Budget Calendar. The budget development process will continue to utilize the successful new features implemented last year which include:

- One-on-one, customized budget workshops that the Director of Budget Development will conduct with each department and/or division in January/February. These workshops will provide in-depth analyses of each department/division budget with the goal of strategically allocating existing resources and aligning new budget requests with current college planning documents.
- Redesigned budget request forms will be distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation.
- PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the Superintendent-President. The Superintendent-President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-E and Executive Cabinet and are presented for the Board's approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations.

**FISCAL IMPLICATIONS:**
N/A.

**RECOMMENDATIONS:**
Move Approval of Budget Parameters for Fiscal Year 2008/09.

---

Submitted by: Donna Haywood

Approval for submission to Board of Trustees:

Dianne G. Van Hook
Superintendent-President

Recommended by:

Sharlene L. Coleal
COLLEGE OF THE CANYONS
BUDGET PARAMETERS 2008/09

All parameters are assumed to apply to all District programs and locations.

1. Budget recommendations will reflect estimated revenues that can reasonably be expected to be received. The budget will be flexible enough to take advantage of unexpected opportunities as well as to manage unexpected reductions.

2. The budget will support the District’s efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. **External**: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, emergency preparedness and response, utilities, and insurance)
   b. **Critical Operations**: the campus would shut down without these (i.e. scheduled maintenance)
   c. **Enrollment Management/Growth**: generating FTES through outreach, new classes, programs & services.
   d. **Department/Program Viability**: crucial for the department to function

4. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college’s Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

5. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

6. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

7. The budget will support the District’s mission of teaching and learning by providing funding for the following:
   a. The redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
   d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Partnerships with business and industry to meet workforce needs.
   f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Professional development and training programs related to our mission and Strategic Plan.
   i. Outreach and service to potential students.
   j. Economic Development outreach and service to potential business partners.

8. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online and include funds to cover costs necessary to operate instructional sites throughout the service area.

9. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

10. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor’s Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a 6% fund balance.
AGENDA CATEGORY BUSINESS SERVICES

ITEM/TITLE Approval of Budget Parameters
For Fiscal Year 2007/08

BACKGROUND / ANALYSIS:
Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2007/08 calendar mirrors the same approximate dates, activities, and responsibilities as last year's calendar.

The President's Advisory Council – Budget (PAC-B) met on December 4, 2006 to finalize their recommendation for the 2007/08 Budget Parameters and Budget Calendar. New features have been added to the budget development process for 2007/08, including:

- One-on-one, customized budget workshops that the Director of Budget Development will conduct with each department and/or division in January/February. These workshops will provide in-depth analyses of each department/division budget with the goal of strategically allocating existing resources and aligning new budget requests with current college planning documents.
- Newly redesigned budget request forms have been distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation.
- PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the Superintendent-President. The Superintendent-President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-B and Executive Cabinet and are presented for the Board's approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations.

FISCAL IMPLICATIONS:
N/A.

RECOMMENDATIONS:
Move Approval of Budget Parameters for Fiscal Year 2007/08.

Submitted by:
Donna Haywood

Approval for submission to Board of Trustees:
Dianne G. Van Hook
Superintendent-President

Recommended by:
Sharlene L. Coleal

5.4, Page 1
Feb. 7, 2007
Parameters are listed in no particular order. All parameters are assumed to have equal importance.

1. Budget requests for resources (supplies, equipment, facilities, and personnel) are to be based on current planning documents. Each request should reference one or more of the following: Department Program Review, Technology Master Plan, Educational and Facilities Master Plan, and/or the college's Strategic Plan. Justification for requests not covered by these plans must be referenced in supporting documentation.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received. The budget will be flexible enough to take advantage of unexpected opportunities as well as to manage unexpected reductions.

4. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

5. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online.

6. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. External: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, utilities, and insurance)
   b. Critical Operations: the campus would shut down without these (i.e. scheduled maintenance)
   c. Enrollment Management/Growth: generating FTES through outreach, new classes, programs & services
   d. Department/Program Viability: crucial for the department to function

7. The budget will support the District's mission of teaching and learning by providing funding for the following:
   a. The redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
   d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Partnerships with business and industry to meet workforce needs.
   f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Professional development and training programs related to our mission and Strategic Plan.
   i. Outreach and service to potential students.
   j. Economic Development outreach and service to potential business partners.

8. Budget requests will reflect current enrollment management plan goals and strategies for student access and retention.

9. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

10. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

11. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor's Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a 6% fund balance.
AGENDA CATEGORY  BUSINESS SERVICES

ITEM/TITLE  Approval of Budget Parameters

For Fiscal Year 2006/2007

ACTION/CONSENT  X

ACTION  

INFORMATION  

DISCUSSION  

BACKGROUND / ANALYSIS:

Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2006/07 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar.

The process begins with an invitation to Executive Cabinet members to make a presentation to the President’s Advisory Council – Budget (PAC-B) concerning the future direction of their constituencies. This information is used by PAC-B to develop the Budget Parameters. Budget input forms, developed by the Budget Coordinator, are distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation. PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the Superintendent-President. The Superintendent-President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-B and Executive Cabinet and are presented for the Board’s approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations.

FISCAL IMPLICATIONS:

N/A.

RECOMMENDATIONS:

Move Approval of Budget Parameters for Fiscal Year 2006/2007.

Submitted by: Sharlene L. Coleal

Approval for submission to Board of Trustees: Dianne G. Van Hook
Superintendent-President

Recommended by:
Parameters are listed in no particular order. All parameters are assumed to have equal importance.

1. The budget development process is based on priorities outlined in the District’s Strategic Plan, Educational and Facilities Master Plan, the Technology Master Plan, departmental program plans, and program/department review recommendations and priorities.

2. The budget will support the District’s efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received. The budget will be flexible enough to take advantage of unexpected opportunities as well as to manage unexpected reductions.

4. The budget will consider infrastructure investments and financing opportunities that would reduce costs and improve efficiency, while maintaining quality.

5. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online.

6. Forced cost augmentations will be given priority consideration. Forced costs are categorized as:
   a. **External**: forces beyond our control, (i.e. state/federal regulations and compliance requirements, legal/contractual obligations, risk management, health/safety, utilities, and insurance)
   b. **Critical Operations**: the campus would shut down without these (i.e. scheduled maintenance)
   c. **Enrollment Management/Growth**: generating FTES through outreach, new classes and programs
   d. **Department/Program Viability**: crucial for the department to function

7. The budget will support the District’s mission of teaching and learning by providing funding for the following:
   a. The redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. The institutionalization of programs that have proven effective.
   c. The implementation of our Educational and Facilities Master Plan and Technology Master Plan.
   d. A strategic Enrollment Management Plan that focuses on efficiency, marketing, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Partnerships with business and industry to meet workforce needs.
   f. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. The development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Professional development and training programs related to our mission and Strategic Plan.
   i. Outreach and service to potential students and business partners.

8. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

9. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

10. A balanced budget will be achieved through expenditure requests that coordinate with all available revenue sources. The Chancellor’s Office recommends districts maintain a minimum 5% fund balance or be subject to review, however, the District will make every effort to maintain a 6% fund balance.
AGENDA
CATEGORY  BUSINESS SERVICES

ITEM/TITLE  Approval of Budget Parameters
For Fiscal Year 2005/2006

ACTION/CONSENT

ACTION

INFORMATION

DISCUSSION

BACKGROUND / ANALYSIS:

Annually, the Board of Trustees approves Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2005/06 calendar mirrors the same approximate dates, activities, and responsibilities as last year’s calendar.

The process begins with an invitation to Executive Cabinet members to make a presentation to the President’s Advisory Council – Budget (PAC-B) concerning the future direction of their constituencies. This information is used by PAC-B to develop the Budget Parameters. Budget input forms, developed by the Budget Coordinator, are distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation. PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the Superintendent-President. The Superintendent-President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-B and Executive Cabinet and are presented for the Board’s approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations.

FISCAL IMPLICATIONS:

N/A.

RECOMMENDATIONS:


Submitted by:
Sharlene L. Coleal

Approval for submission to Board of Trustees:
Dianne G. Van Hook
Superintendent-President

Recommended by:
COLLEGE OF THE CANYONS
BUDGET PARAMETERS 2005/2006

1. The budget development process is based on priorities outlined in the District's Strategic Plan, Educational and Facilities Master Plan, the Technology Master Plan, departmental program plans, and program/department review recommendations and priorities.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received. The budget will be flexible enough to take advantage of unexpected opportunities as well as to manage unexpected reductions.

4. The budget will consider investments that would reduce costs and improve efficiency, while maintaining quality.

5. Health and safety items, legal mandates, and forced cost augmentations (i.e. implementation of audit findings, prior contractual obligations, State/legislative mandates, and Board directives) will be given priority consideration.

6. The budget will support the District's mission of teaching and learning by focusing on the following:
   a. Supporting the redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. Evaluating the opportunity to institutionalize programs that have proven effective.
   c. Enhancing access for students by implementing our Educational and Facilities Master Plan and Technology Master Plan.
   d. Acknowledging that growth in FTES must be supported by a strategic Enrollment Management Plan that focuses on efficiency, but provides marketing, incremental staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.).
   e. Developing and enriching our partnerships with business and industry to meet workforce needs.
   f. Developing our College facilities through aggressive efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. Supporting the development, maintenance, and upgrade of our information technology infrastructure with a goal of staying current and avoiding excessive maintenance and/or obsolescence.
   h. Developing our staff via professional development and training programs related to our mission and Strategic Plan.
   i. Providing outreach and service to the community.
   j. Setting aside appropriate funds to meet State and federal regulations and compliance requirements.
   k. Supporting the development of student learning outcomes.

7. Expenditure requests will coordinate to all available revenue sources.

8. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

9. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

10. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online.

11. If possible, and when appropriate, priority will be given to restoration of funds reduced in the 2003/04 budget.

12. For 2005/06, the District will maintain a 6% fund balance.

Note: Parameters are listed in no particular order. All parameters are assumed to have equal importance.
AGENDA CATEGORY ______ BUSINESS SERVICES _______ Board of Trustees Meeting _______ 12/3/03 _______

ITEM TITLE ______ Approval of Budget Parameters ______ For Fiscal Year 2004-05 _______

ACTION/CONSENT □ ACTION □ INFORMATION □ DISCUSSION □

BACKGROUND ANALYSIS:

Annually, the Board of Trustees approves a set of Budget Parameters and receives a Budget Calendar (provided under separate cover). These provide the framework for the budgeting process. The fiscal year 2004-05 calendar mirrors the approximate dates, activities, and responsibilities as last year’s calendar.

The process begins with an invitation to Executive Cabinet members to make presentations to the President’s Advisory Council – Budget (PAC-B) concerning the future direction of their respective areas. This information is used by PAC-B to develop the Budget Parameters. Budget input forms, developed by the Budget Coordinator, are distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation. PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the Superintendent-President. The Superintendent-President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-B, reviewed and approved by Executive Cabinet, and are presented for the Board’s approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations to the Superintendent-President.

FISCAL IMPLICATIONS:

N/A.

RECOMMENDATIONS:

Move Approval of Budget Parameters for Fiscal Year 2004-05.

Submitted by:
Sharlene L. Coleal

Approved for submission to Board of Trustees:
Dianne G. Van Hook, Ed.D.
Superintendent-President

Dec. 3, 2003
1. The budget development process is based on priorities outlined in the District's Strategic Plan, Educational and Facilities Master Plan, the Technology Master Plan, departmental program plans, and program/department review recommendations and priorities.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received. The budget will be flexible to take advantage of unexpected opportunities as well as manage unexpected reductions.

4. The budget will consider investments that would reduce costs and improve efficiency, while maintaining quality.

5. Health and safety items, legal mandates, and forced cost augmentations (i.e. implementation of audit findings, prior contractual obligations, State/legislative mandates, and Board directives) will be given priority consideration.

6. The budget will support the District's mission of teaching and learning by focusing on the following:
   a. Supporting the redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. Evaluating the opportunity to institutionalize programs that have proven effective.
   c. Enhancing access for students by implementing our Educational and Facilities Master Plan and Technology Master Plan.
   d. Enrollment management.
   e. Developing and enriching our partnerships with business and industry to meet workforce needs.
   f. Developing our College facilities through aggressive efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   g. Supporting the development, maintenance, and upgrade of our information technology.
   h. Developing our staff via professional development and training programs related to our mission and Strategic Plan.
   i. Providing outreach and service to the community.
   j. Setting aside appropriate funds to meet State and federal regulations and compliance requirements.

7. Expenditure requests will coordinate to all available revenue sources.

8. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

9. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

10. The budget will provide for start-up costs and ongoing direct and indirect operating expenditures for new facilities coming online.

11. If possible, and when appropriate, priority will be given to restoration of funds reduced in the 2003/04 budget.

12. For 2004/05, the District will maintain a 6% fund balance.
BACKGROUND ANALYSIS:

Annually, the Board of Trustees approves a set of Budget Parameters (attached) and receives a Budget Calendar (provided under separate cover), which provide the framework for the budgeting process. The fiscal year 2003/04 calendar mirrors the approximate dates, activities, and responsibilities as last year’s calendar.

The process begins with an invitation to Executive Cabinet members to make presentations to the President’s Advisory Council – Budget (PAC-B) concerning the future direction of their constituencies. This information is used by PAC-B to develop the Budget Parameters. Budget input forms, developed by the Budget Coordinator, are distributed to administrators/cost center managers to use as they work with their staff to develop priorities for expenditures. Following discussions within departments, budget requests are prioritized and forwarded to the next administrative level for review and recommendation. PAC-B will receive prioritized recommendations from each Executive Cabinet member for their respective division. PAC-B will develop a campus-wide prioritized recommendation for submission to the President. The President will then review PAC-B recommendations and make final recommendations to the Board of Trustees.

Parameters for the development of the budget have been reviewed and modified by PAC-B and Executive Cabinet and are presented for the Board’s approval. The attached parameters will provide the context in which PAC-B conducts its review and makes recommendations.

FISCAL IMPLICATIONS:

N/A.

RECOMMENDATIONS:

Approval of Budget Parameters for Fiscal Year 2003/04.

Submitted by: Sharlene L. Coleal

Recommended by: ____________________________

Approved for submission to Board of Trustees: Dianne G. Van Hook, Ed.D.
Superintendent-President
The budget development process is based on priorities outlined in the District's Strategic Plan, Educational and Facilities Master Plan, the Technology Master Plan, departmental program plans, and program/department review recommendations and priorities.

2. The budget will support the District's efforts to aggressively pursue revenue augmentations through the maximization of our existing assets, grant development, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.

3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received.

4. Health and safety items, legal mandates, and forced cost augmentations (i.e. implementation of audit findings, prior contractual obligations, State/legislative mandates, and Board directives) will be given priority consideration.

5. The budget will support the District's mission of teaching and learning by focusing on the following:
   a. Supporting the redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
   b. Continuing our Partnership for Excellence Plan (transfers, retention, associate degrees, certificates, basic skills development & workforce training), subject to State support and funding.
   c. Evaluating the opportunity to institutionalize programs that have proven effective.
   d. Enhancing access for students by implementing our Educational and Facilities Master Plan and Technology Master Plan.
   e. Enrollment management.
   f. Developing and enriching our partnerships with business and industry to meet workforce needs.
   g. Developing our College facilities through aggressive efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate a growing student population, instructional program needs and additional staff.
   h. Supporting the development of our information technology, including management information system (Datatel).
   i. Developing our staff via professional development and training programs related to our mission and Strategic Plan.
   j. Providing outreach and service to the community.
   k. Setting aside appropriate funds to meet State and federal regulations and compliance requirements.

6. Expenditure requests will coordinate to all available revenue sources.

7. The budget will include the ability and flexibility to take advantage of opportunities that arise.

8. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services, Executive Cabinet and PAC-B and recommended to the Board by the Superintendent-President.

9. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.

10. For 2003/04, the District will maintain a 6% fund balance.