Purpose

This administrative procedure is established to specify a budget development and preparation methodology that satisfies Board Policy 6200. Consistent with accreditation standards this administrative procedure further specifies how budget development and preparation is linked to institutional planning efforts and, therefore, how the District budget supports institutional goals. The process culminates in both the tentative and adopted budget presentations formally provided to the Board of Trustees annually in compliance with State-established deadlines.

Budget Development

As described in Administrative Procedure 1202, Implementing Institutional Effectiveness, budget development is aligned with an annual program review and planning process that ensures campus-wide efforts in maintaining institutional effectiveness are adequately resourced. The timeline of budget planning activities is aligned with State mandates:

Mandates

1. The fiscal year of the District is July 1 through June 30.

2. A budget development calendar is prepared annually by the District’s chief financial officer, the Vice President of Administrative Services, for the upcoming fiscal year’s planning and budgeting process.

3. The tentative budget is presented no later than July 1 per Title 5, §58305(a), and the adopted budget no later than September 15 per Title 5, §58305(c). Pursuant to Board Policy 6200, these budgets include a tentative list of revenue and expense expectations or budget assumptions developed by the Superintendent/President or his/her designee based on prevailing fiscal conditions and/or circumstances.

4. A public hearing on the budget shall be held on or before September 15 pursuant to Title 5, §58301.

5. On or before September 30, the District shall complete the preparation of its adopted annual financial and budget report.

6. On or before October 10, the District shall submit a copy of its adopted annual financial and budget report to the Chancellor’s Office pursuant to Title 5, §58305(d).
7. Quarterly financial reports (aka 311Qs) are presented to the Board of Trustees and to the Chancellor’s Office.

8. Financial report CCFS 311 is presented to the Board of Trustees annually.

Local Practices

1. The term planning year or planning cycle refers to the academic year during which program review and planning occurs. The term budget year or fiscal year refers to the year for which allocation requests are being made. Budgets are developed annually for the coming fiscal year in conjunction with the annual program review and planning process (aka PRAISE1 Report process). For example, during planning year 2012-2013, PRAISE Reports and budget requests were completed for budget year 2013-2014.

2. In addition to adhering to State mandates and Board Policy 6200, specific criteria have been established to clarify how budget planning priorities are identified. A planning category is derived collaboratively within each unit and division by following the decision flow represented in Figure 1. Each planning category is aligned to a funding priority category:

<table>
<thead>
<tr>
<th>PLANNING CATEGORY</th>
<th>FUNDING PRIORITY CATEGORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANDATED</td>
<td>HIGH PRIORITY</td>
</tr>
<tr>
<td>Allocation requested is mandated by statute or regulatory agency.</td>
<td>Allocation requested must be funded. ALL requests identified as MANDATED will be given a HIGH PRIORITY.</td>
</tr>
<tr>
<td>RETURN TO BASE-LEVEL FUNCTIONING</td>
<td>MEDIUM PRIORITY</td>
</tr>
<tr>
<td>Allocation requested is necessary and/or sufficient, as well as likely to have a college-wide impact by enabling a return to the basic level of functioning.</td>
<td>Allocation requested is recommended for funding pursuant to its rank (collaboratively assigned within each division).</td>
</tr>
<tr>
<td>IMPROVE EFFICIENCY</td>
<td>LOW PRIORITY</td>
</tr>
<tr>
<td>Allocation requested may enable an improvement in efficiency and, therefore, have a college-wide impact.</td>
<td>Allocation requested is recommended for funding only if all medium priority requests are allocated.</td>
</tr>
<tr>
<td>INNOVATION</td>
<td>NOT A PRIORITY</td>
</tr>
<tr>
<td>Allocation requested may enable moving in a new direction, but is not necessary to address campus needs.</td>
<td>Allocation requested is not recommended for funding at this time, but should be routed to grants development personnel for possible alternative funding sources.</td>
</tr>
</tbody>
</table>

3. As specified in Administrative Procedure 1202, the Division Review phase of annual program review and planning is a 2-tiered process. The first tier is comprised of unit-level planning through collaboration with line managers/administrators to summarize and prioritize across all units/disciplines under their charge. Those managers/administrators then collaborate with their respective Vice President in the second tier to further summarize progress and refine priorities for the Division overall.

4. For purposes of this AP, divisions and respective administrative positions and planning tiers are shown in Table 1 of Appendix A.

---

1 Program Review and Allocations for Institutional Strategies for Excellence
5. The information in Table 1 of Appendix A may be periodically amended to reflect any changes made to positions or processes; also, changes may result from annual evaluation of this process to integrate improvements identified by the Finance, Budget, and Planning Committee (FBPC)—the governance entity charged with maintenance of this procedure and any of its Appendices in collaboration with the Vice President of Administrative Services.

6. Priorities will be derived collaboratively following the decision flow depicted in Appendix B, starting at the unit level, up through Tier 1 and through Tier 2. Responsible administrators will convene all program personnel to develop the output shown in Table 1 of Appendix A.

7. According to the Program Review Handbook, the PRAISE Report templates for either instructional or non-instructional programs include:

   a. an assessment of progress on Educational Master Plan (EMP) goals for the unit;

   b. an evaluation of contributions (if any) to District strategic priorities as stated in the EMP for the unit; and

   c. proposed improvements and direction for the coming year to justify budget allocation requests.

8. Each respective program review committee will manage PRAISE Report templates, which includes conducting an evaluation after every planning cycle, making the necessary improvements to the template, and distributing them to users at the start of each annual cycle.

9. Tier 1 and 2 summary forms will be provided to respective administrators annually by the Office of Institutional Effectiveness (OIE). The OIE will be responsible for managing the form, which includes conducting a user evaluation of the forms after every planning cycle, making the necessary improvements to the form, and distributing them to users at the start of each annual cycle.

10. The purpose of Tier 1 summaries is to reflect the planning and resource priorities derived by consensus within each division. These are then further prioritized across the entire college during Tier 2—the purpose of which is to compile a final list of resource priorities to be funded in the fiscal year being planned and more importantly, to develop a written summary of the strategic direction for the coming year.

11. Prioritized division requests will be systematically reviewed by the FBPC for the purpose of developing recommendations for funding to the Superintendent/President. The process developed and implemented by the FBPC for establishing these funding recommendations is as follows:

   a. Following approval of the adopted budget by the Board of Trustees, the FBPC will be notified of the approximate funding available for augmentation requests.

   b. A sub-committee of the FBPC will be formed that represents all groups on campus (students, staff, faculty, and management).
c. Sub-committee members will be trained by fiscal services personnel in the procedures to be followed, and to establish norms for the rubric used.

d. Subcommittee will review, rate, and discuss division-level prioritized requests following a systematic method (see Appendix C for rubric) to assess alignment of planning and budget requests with strategic priorities from the most recent Educational Master Plan.

e. A final prioritized list of recommendations will then be shared with the whole FBPC for discussion, consensus, and routing of recommended priorities to the Superintendent/President for decision following participatory governance procedures pursuant to Administrative Procedure 1201.

f. This process is to be evaluated annually at the end of every cycle for the purposes of improving the next cycle.

12. The Superintendent/President will review recommendations from the FBPC and will ensure that any priorities selected for funding by the Superintendent/President will be incorporated into the budget for the coming fiscal year.

13. The Superintendent/President or designee will provide feedback to the FBPC and the college community on decisions regarding funding recommendations pursuant to Administrative Procedure 1202.

References: Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.; ACCJC Accreditation Standard VI; VVCCD Board Policy 6200; VVCCD Administrative Procedure 1202; VVCCD Administrative Procedure 1201.
## Table 1. Two-tiered Division Review – Units, Administrators, and Outputs (Planning cycle 2012-2013)

(NI = Non-instructional; I = Instructional)

<table>
<thead>
<tr>
<th>TIER 1</th>
<th>TIER 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UNIT</strong></td>
<td><strong>ADMIN</strong></td>
</tr>
</tbody>
</table>
| Health, Public Safety, & Industrial Technologies (includes RPSTC) | Dean, Academic Programs | - PRAISE Report (NI) for the administrative function  
- Summary across all related instructional and non-instructional programs | Instruction | Executive Vice President | - Strategic Direction for Instructional Division  
- Prioritized Budget Requests |
| Science, Technology, Engineering, and Math (STEM) | Dean, Academic Programs | - PRAISE Report (NI) for the administrative function  
- Summary across all related instructional and non-instructional programs | | |
| Humanities, Arts, and Social Sciences (includes Library) | Dean, Academic Programs | - PRAISE Report (NI) for the administrative function  
- Summary across all related instructional and non-instructional programs | | |
| Instruction Office | Dean, Academic Programs | - PRAISE Report (NI) for the administrative function | | |
| Institutional Effectiveness and Research | Executive Dean | - PRAISE Report (NI) | | |
| Office of the Executive Vice President | Executive Vice President | - PRAISE Report (NI) for administrative function  
- PRAISE Report (NI) for administrative support Student Services | | |
| Office of Student Services | Dean, Student Services | - PRAISE Report (NI) for administrative function  
- Division Summary across all instructional and non-instructional functions and programs under charge | Student Services | Executive Vice President | - Strategic Direction for Student Services Division  
- Prioritized Budget Requests |
### Table 1. Two-tiered Division Review – Units, Administrators, and Outputs

(NI = Non-instructional; I = Instructional)

<table>
<thead>
<tr>
<th>UNIT</th>
<th>TIER 1</th>
<th>TIER 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auxiliary Services/Print Shop</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Facilities</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Fiscal Services</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Maintenance &amp; Operations</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Payroll</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Technology &amp; Information Resources</td>
<td>Executive Dean</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Instructional Media Services</td>
<td>Coordinator</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Management Information Systems</td>
<td>Director</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Office of the Vice President</td>
<td>Vice President</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Campus Police</td>
<td>Chief</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Human Resources Office</td>
<td>Vice President</td>
<td>PRAISE Report (NI)</td>
</tr>
<tr>
<td>Office of the Superintendent/President</td>
<td>Superintendent/President</td>
<td>PRAISE Report (NI)</td>
</tr>
</tbody>
</table>

- Strategic Direction for Administrative Services Division
- Prioritized Budget Requests
- Strategic Direction for the Executive Office
- Prioritized Budget Requests
- Overall Strategic Direction for the College (aka Annual State of the College Report)
Under which PLANNING CATEGORY does the request fall?

MANDATED

RETURN TO BASE OPERATIONS

OPERATIONAL IMPROVEMENT

INNOVATION

Is this request MANDATED by statute or a regulatory agency? (if NO, use different category)

MANDATED

Is this request as specified in PRAISE Report NECESSARY to fulfill the planning category?

YES

RETURN TO BASE OPERATIONS

MEDIUM PRIORITY

LOW PRIORITY

NOT A PRIORITY

Is this request as specified in PRAISE Report SUFFICIENT to fulfill the planning category, or will other investments need to be made?

NO

Is this request likely to have a positive impact on other operations CAMPUS-WIDE?

NO

Is this innovation clearly relevant to VVC’s STRATEGIC PRIORITIES?

NO

Are the intended outcomes in the plan REASONABLE & ATTAINABLE in the time allotted?

YES

Does the plan for this innovation include how resources will be SUSTAINED OVER TIME?

NOT A PRIORITY

YES

Are the intended outcomes in the plan REASONABLE & ATTAINABLE in the time allotted?

NO
## Appendix C

**Rubric for Evaluating Prioritized Augmentation Requests**

<table>
<thead>
<tr>
<th>FACTOR</th>
<th>POOR (1)</th>
<th>SATISFACTORY (2)</th>
<th>GOOD (3)</th>
<th>EXCELLENT (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Relevance of program EMP goal to Strategic Planning Priorities</strong></td>
<td>Program EMP goal is not clearly linked to any of the 7 Strategic Priorities identified in EMP 2012.</td>
<td>Program EMP goal is clearly linked to at least 1 of the 7 Strategic Priorities identified in EMP 2012.</td>
<td>Program EMP goal is clearly linked to more than 1 of the 7 Strategic Priorities identified in EMP 2012.</td>
<td>Program EMP goal is clearly linked to more than 1 of the core (SPs 3, 4, 5) Strategic Priorities identified in EMP 2012.</td>
</tr>
<tr>
<td><strong>Progress to date on implementation of program EMP-related key strategies</strong></td>
<td>None of the key strategies from the program EMP have been implemented.</td>
<td>At least one of the key strategies from the program’s EMP have been implemented.</td>
<td>Several of the key strategies from the program’s EMP have been implemented and are monitored.</td>
<td>All of the key strategies from the program EMP have been implemented and are systematically monitored.</td>
</tr>
<tr>
<td><strong>Impacts to date on program EMP goal</strong></td>
<td>No or negative impact is found on program EMP goals as no key strategies have been implemented.</td>
<td>Strategies have been implemented with few early signs of positive impact on program EMP goals to date.</td>
<td>Some positive impact is found on program EMP goal as a result of the strategies implemented to date.</td>
<td>Ample evidence exists of positive impact on program EMP goal as a result of the strategies implemented to date.</td>
</tr>
<tr>
<td><strong>Reasonableness of proposed improvements to key strategies</strong></td>
<td>Improvements proposed are not clearly thought-out; intended impact on program EMP goal is not articulated.</td>
<td>Improvements proposed are clear, and the intended impact on program EMP goal makes sense.</td>
<td>Improvements proposed are clear and based on evidence of learning; intended impact on goals is well-articulated.</td>
<td>Improvements proposed are clear and based on evidence of learning; intended impact on goals is stated in measurable terms that are feasible to assess over time.</td>
</tr>
<tr>
<td><strong>Reasonableness of resources requested</strong></td>
<td>It is not clear how the resources requested will contribute to progress on program EMP goal.</td>
<td>Resources requested are logically connected to proposed key strategies and to making progress on program EMP goal.</td>
<td>Resources requested are necessary to deploy proposed key strategies. Progress on program EMP goal as a result is likely.</td>
<td>Resources requested are necessary and sufficient to deploy proposed key strategies. Progress on program EMP goal as a result is likely.</td>
</tr>
<tr>
<td><strong>Reasonableness of intended impact on District goals</strong></td>
<td>Intended impact of proposed improvements and resources requested is not clear.</td>
<td>Intended impact of proposed improvements and resources requested is not adequately explained.</td>
<td>Intended impact of proposed improvements and resources requested is clearly articulated and logically sound.</td>
<td>Intended impact of proposed improvements and additional resources requested is clearly articulated, logically sound, and measurable.</td>
</tr>
</tbody>
</table>

*Strategic Planning Priorities from Educational Master Plan 2012 (SPs 3, 4, and 5, considered “core” as they directly impact all 4 District goals)*
SP1. Meet the needs of all students through a variety of scheduling options, class locations, service delivery methods, and universal access to program and services. (Supports District goals of Accreditation Recommendations and Image).

SP2. Expand the use of technology to improve instructional programs, student support services, and campus support operations. (Supports District goals of Student Success, Accreditation Recommendations and Image).

SP3. Develop innovative education and training programs guided by market demand and available institutional assets and resources. (Supports all District goals).

SP4. Improve institutional performance on measures of student success, institutional effectiveness, and fiscal responsibility. (Supports all District goals).

SP5. Collaborate with regional K-12 schools, business partners, and community-based organizations to improve college and career readiness of High Desert students. (Supports all District goals).

SP6. Provide consistent, high quality customer service to empower students, community members, and fellow employees throughout the campus. (Supports District goals of Accreditation Recommendations and Image).

SP7. Foster an inclusive campus climate where all are welcomed, respected, and valued. (Supports District goals of Accreditation Recommendations and Image).