COSUMNES
RIVER COLLEGE

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RESOURCE ALLOCATION GUIDE

May 2025

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Table of Contents

INSTITUTIONAL PLANNING

Los Rios Community College District (LRCCD)

As part of the Los Rios CCD, the CRC planning process is integrated with the LRCCD planning process. The LRCCD Strategic Plan is developed and subsequently reviewed at periodic intervals by representatives from all constituency groups from each of the colleges and district office. The Strategic Plan includes the Mission, Values and Strategic Goals for the LRCCD and its four colleges. The college planning processes use the LRCCD Strategic Plan as the basis for developing its own Vision, Mission, and Values Statements as well as the Strategic Goals, which form the foundation of the college institutional planning process.

See the LRCCD Strategic Plan

Cosumnes River College (CRC)

All resources, including financial resources, are identified and prioritized through the College Integrated Planning System (CIPS). Departments and separate program and service areas complete a comprehensive program review—regular faculty or classified positions (FTE), annual operating funds, furniture/fixtures/equipment (FFE), technology, and facilities—needed to implement effective improvements. Resource requests may be made at any time in CIPS to reflect changes in planning items and resource needs; however, to be acted upon, the resource request must occur during the COB Process. Immediately prior to each resource allocation process, the resources are reviewed and updated to reflect the current needs. Resources identified in the Program Review are grouped in a comprehensive Career Academic Community (CAC) / Area Unit Plan by resource type (i.e., category) and priority prior to submitting to the appropriate college-wide prioritization (resource allocation) process. Departments complete Resource Request Forms, which are ranked by the Career Academic Community (CAC) / Area and then submitted for college-wide prioritization through the appropriate resource allocation process.

See the Cosumnes River College Strategic Plan

RESOURCE ALLOCATION PROCESS

Los Rios Community College District (LRCCD)
The LRCCD uses a well-defined, formulaic approach to resource allocations across its four colleges as outlined in the District's Adopted Budget Book. The resource allocation process provides a systematic, fair and efficient approach which effectively supports the District's Strategic Plan and meets the needs of the four colleges. Agreements with employee groups establish methods for distributing resources between compensation (new positions and salary and benefit improvements) and other operating costs, which are then prioritized on the basis of strategic improvement initiatives to meet the mission and goals of the District. Regular instructional and student and academic support positions and Program Development Funds (PDF) are prioritized to meet the goals in the Strategic Plan. The LRCCD Adopted Budget Book provides comprehensive information about the District budget process, links to strategic planning and the specific annual strategic financial goals. See Appendix A for the LRCCD/CRC Resource Allocation Process Overview.

Cosumnes River College (CRC)
The CRC resource allocation processes are designed to identify, evaluate and prioritize the variety of resource needs of the college and make a recommendation to the College President about how the college can most effectively allocate limited resources to maximize the advancement of the college's mission and specific strategic initiatives for institutional improvement. Resource needs are identified and prioritized at the department and unit level in the Unit Plans, respectively, and prioritized across the college according to the following processes, which are primarily related to allocations of continuing and unrestricted funds.

Depending on the timing and predictability of restricted funding streams, categorical program budgets may be developed within the normal institutional planning process or in an independent process when necessary. To the extent possible, categorical funds are used to meet needs identified in the college's institutional planning process. When a separate planning process is required, the categorical program's plans and resource needs are developed and prioritized by multi-constituency planning groups with a recommendation submitted to the College President for review, editing and final approval.

Financial Resource Allocations

The largest expenditures of financial resources are for regular faculty, classified and administrative salaries and benefits. Regular faculty and classified positions are identified in Unit Plans and submitted for college-wide prioritization by designated administrators and Academic or Classified Senate representatives. Prioritized lists of faculty and classified positions are submitted as a recommendation to the College President for review, editing and final approval. Positions are then authorized/funded by the District's formula-driven resource allocation process based on the number of positions assigned to CRC each year in order of priority. Once positions are authorized and filled, the District provides resources to cover the

> **The largest expenditures of financial resources are for regular faculty, classified & administrative salaries and benefits.**

annual salary and benefit costs as determined by the negotiated agreements with the bargaining units. The President, in consultation with the vice presidents and administrative team, requests a new administrative position from district Program Development Funds (PDF) when growth in programs and services or

operational requirements requires additional administrative support for effective implementation of the college's strategic plan or compliance with external mandates. Administrative positions are authorized and filled as resources become available through growth in continuing PDF (20%) or categorical revenues, with the annual salary and benefit costs appropriated through the District budget process.

College-managed financial resources are divided into allocations for Annual Operating Budgets (one-year cycle) and Capital Outlay Budgets (two-year cycle). In addition, the college maintains sinking funds (i.e., designated reserves) for long-term expenditures for facilities improvements and essential, administrative technology as well as contingency reserves for unplanned emergencies.

Annual Operating Budgets (AOB): Annual Operating Budgets are established to meet the essential annual (regular/continuing) operating costs of units and the college. AOB includes supplies, temporary staff, regular software, facility and equipment repairs and maintenance, and other recurring annual costs. AOBs are also used to maintain appropriate sinking and emergency funds necessary to repair, maintain or replace facilities and equipment essential for general college operations. Limited 'contingency' allocations are provided at the Career Academic Community (CAC) / Area and institutional levels to provide resources for unanticipated operational costs, minor equipment, program improvement initiatives or other discretionary expenses.

AOBs are reviewed annually by supervisors and managers with their respective vice presidents. Adjustments to AOB that are identified and prioritized in the institutional planning process are evaluated and prioritized on a college-wide basis by the Vice Presidents with final review, editing and approval by the College President.

Capital Outlay Budgets (COB/ITMB): Capital Outlay Budgets fund the equipment needs of college programs and services. COB includes the replacement of existing equipment used by, or providing services to, specific departments/units and the acquisition of all new equipment. Equipment necessary to support general college operations is replaced using sinking funds established in the AOB to ensure continuity of essential, college-wide, administrative services (e.g., network switches, servers, storage, Wi-Fi, computers for employees and primary service counters). College contingency reserves are used for unscheduled replacement of critical (essential) equipment.

General equipment and non-instructional technology requests submitted through the COB process are prioritized on a college-wide basis by the Resources Committee. Information Technology and Multimedia equipment is prioritized by the Distance Education and Information Technology Committee. Prioritized lists are submitted as a recommendation to the College President for review, editing and final approval.

Facilities Improvements: Facilities improvements are identified and prioritized in Program Review and Unit Plans. College-wide facilities plans are developed by administration with final review, editing and approval by the College President. Major long-term facilities projects are identified and prioritized in the CRC Facilities Master Plan and funded by State and Local Facilities Bonds. In general, District Facilities Management is responsible for all facilities projects, providing funding through District annual operating budgets (routine maintenance), State Special Repair and Scheduled Maintenance funds (SMSR) or capital construction bonds (State and Local). Changes to existing facilities to upgrade or modify the use to improve support for programs and services – outside of a major facilities project – are funded by college resources.

NEW SPACE AND REMODEL/IMPROVEMENT OF EXISTING SPACE GUIDANCE

Facilities requests in program review SHOULD NOT be for immediate safety concerns, maintenance, or repairs. Instead, such issues should be addressed by submitting a Maintenance Connection work order to operations by the Dean/Department Supervisor/ Administrative Assistant.

NEW SPACE is defined as additional square footage due to growth in student enrollment, a workforce need, or a college need. If there are local/state Capital Outlay resources or a categorical program which allows for Capital Outlay expenditures, the newly prioritized items will be considered in updating the current facility master plan. In addition, projects will be prioritized during the COB process and may also be brought to Resources Committee depending upon where the college is in the COB process.

REMODEL / IMPROVEMENT OF EXISTING SPACE is defined as a tenant improvement. A tenant improvement is defined as a proposal to repurpose/ reconfigure/ upgrade existing space to better accommodate students' needs. The improvement cannot increase the existing gross square footage of the facility; any modification must fit inside the current footprint of the facility. Any proposed improvements, including but not limited to adding or removing a wall, adding or removing cabinets, electrical power, plumbing, data, flooring, addition or subtraction, must be submitted to campus operations for a feasibility and ADA study before being approved to move forward for prioritization through the college process.

See CRCs Planning Guide, p. 12. BUDGET PROCESS

BUDGET PROCESS

LOS RIOS COMMUNITY COLLEGE DISTRICT (LRCCD)
The LRCCD uses a well-defined budget process as detailed in the annual LRCCD Adopted Budget Book. The following is a brief summary of the fundamental elements of the budget process with a focus on unrestricted resources.

The LRCCD uses three budget scenarios X (most conservative), Y (mid-range) and Z (most optimistic). While the Board of Trustees approves spending up to the Z level, the LRCCD operates at the X level to ensure that expenditures do not exceed the actual revenues. As new revenues are realized (between X and Z), they are allocated to fund growth positions and retroactive salary adjustments (80%, "Bucket") and other operational costs (20%, Program Development Funds). In addition to the budget for each college, the LRCCD budget includes separate budgets for both District Office (Administration, Business Services, HR, etc.) and District Support (FM, IT/Telcomm, Police, etc.) functions, which provide a range of indirect and direct services to the college. The District budget also includes certain district-wide support expenses such as membership dues, benefits, and insurance costs which benefit the college.

The CRC budget outlined in the LRCCD Adopted Budget Book includes District-based appropriations as indicated below:

Regular Salaries, Non-regular Certificated Wages and Benefits (Compensation/80%)
Salaries for all unrestricted regular positions and certificated non-regular (adjunct) positions are budgeted by LRCCD based on authorized FTE allocated in accordance with the funding model prescribed in its collective bargaining agreements. The LRCCD budget model directs 80% of designated new revenues to fund compensation improvements (aka 'Bucket') after paying for the cost of positions related to growth (new instructional FTE, formula-driven counseling FTE, classified FTE, etc.). Regular salaries are budgeted at actual projected costs for filled positions and step one (management and classified) or standard Schedule A (faculty) rates for unfilled positions. Non-regular (adjunct) certificated FTE is budgeted at standard Schedule B rates. Total instructional FTE is authorized and distributed across the colleges based on projected growth and productivity goals, with regular positions authorized based on full-time/part-time ratios and other qualitative factors that differentiate the relative need at each college. Total unrestricted counseling FTE is authorized for each college based on a 900 student/FTE ratio. Librarians and other non-instructional faculty positions are authorized based on need identified through the campus faculty prioritization process.

New unrestricted classified FTE is authorized district-wide based on growth. New positions are allocated to each college using both quantitative (e.g., Weekly Student Contact Hours (WSCH), headcount, building square footage) and qualitative factors (e.g., relative need, scope of services, economies of scale). New classified FTE may be partially funded by PDF/20% funds when there are sufficient continuing PDF resources.

New administrative FTE is funded from PDF/20% resources as indicated below.
New categorical funds may also be used to fund regular positions necessary to meet the program objectives when the funding stream is expected to continue annually. The district limits regular salaries and benefit costs for categorical programs to sixty percent (60%) of the program budget. Categorical funds and related positions are excluded from the Compensation/80% funds.

Non-Discretionary Operating Costs (PDF/20%)

LRCCD appropriates a variety of non-discretionary operating costs such as utilities, facility rentals, etc. based on estimated actual cost. These operating costs, as well as College Discretionary Funds (CDF), and other new and One-Time Only (OTO) costs are provided from PDF, which is funded from 20% of new continuing or OTO revenues. The PDF/20% funds are also used to partially fund new classified growth FTE when sufficient continuing funds are available and all new unrestricted administrative positions. Administrative positions are authorized as needed when growth in programs and services or operational requirements requires additional administrative support for effective implementation of the district's strategic plan or compliance with external mandates. Administrative FTE is allocated to each college based on similar metrics used for allocating classified FTE above.

COSUMNES RIVER COLLEGE (CRC)

The CRC Resources Committee is the participatory governance committee charged to discuss, evaluate and make recommendations on college resource allocation processes and procedures to the College President (see Resources Committee Charge). Below are the fundamental principles and processes used.

COMMITTEE MEMBERSHIP

Tri-chairs: Vice President of Administrative Services, Appointees of Academic and Classified Senates; all are voting members.

Members (inclusive of Tri-chairs):

- Administrators: Four administrators designated by the Management Council in consultation with the College President.
- Faculty: Up to 20 members designated by the Academic Senate, equitably distributed by Career Academic Community (CAC) Area/ department. At least one member from each Career Academic Community (CAC) / Area, including the Elk Grove Center; no more than two members from the same department.
- Classified: Five members designated by the Classified Senate in consultation with the College President. No more than two members from the same department.
- Students: Two members designated by the Associated Student Government in consultation with the College President.
- Other: Tri-chairs of the Health and Safety Subcommittee

PRINCIPLES

The CRC Budget Process is based on the following budget principles:

- Student Success-Centered Decision-Making
- Alignment with CRC's Strategic Plan
- Support Workforce Development and Career Readiness
- Responsive to Community and Regional Workforce Needs.
- Promote Institutional Growth and Innovation
- Fiscal stability
- Alignment of appropriations with revenue sources by type (continuing vs one-time, unrestricted vs restricted) and priority (essential vs non-essential/discretionary). Essential costs supporting basic college programs and services (Annual Operating Budgets) are funded by the most reliable, continuing revenue sources
- Recognition and funding for total cost of ownership – evaluating decisions (e.g., technology investments) based on the long-term cost and availability of resources.
- Definitive link between planning (program and institutional improvement) and resource allocation (budget).
- Resource requests not identified and prioritized in planning/resource allocation processes are generally not funded unless they are necessary/urgent and unanticipated (e.g., new unforeseen program accreditation requirements, unpredictable equipment failure, etc.).
- Exceptions are evaluated and prioritized in an institutional process – by participatory governance committee or administrative review.
- Flexibility and responsiveness to fluctuations in revenue streams and changing program needs.
- Differentiation between annual operating (continuing) and capital outlay or other periodic costs.
- Differentiation between Unit-specific and Institutional (college-wide) resources
- The most restrictive and time-sensitive funds are used first for appropriate expenses or activities to provide flexibility for unrestricted and less reliable resources to be used to respond to changing needs, including funding equipment, technology, facilities and other periodic costs when resources are plentiful.
- Allocation of 'contingency' funds to support unanticipated costs and Career Academic Community (CAC) / Area and college-wide program improvement initiatives and minor equipment purchases.
- Accurate financial reporting

REVENUES (SOURCES)

The college operates using revenue derived from a wide variety of sources, which vary in nature. Revenue can be provided as continuing or one-time-only (OTO) and restricted or unrestricted. To ensure long-term fiscal stability, budgets are established by matching appropriations with revenue sources by type. For example, annual operating budgets are matched with continuing revenue sources – those with a high degree of annual stability – to ensure that the most essential programs and services can be provided even during difficult budget times, when OTO revenues typically are significantly cut. In addition, the budget provides for organizational flexibility in order to adjust spending for capital and operational program improvements when OTO or periodic revenue augmentations are received.

Unrestricted, Continuing Funds

The primary funding sources for continuing college-based appropriations include College Discretionary Funds (CDF) and Partnership for Excellence (PFE) funds. These funds are allocated by the LRCCD from the State's base funding formula, the largest and most stable funding source. These continuing funds combine to form the basis for the college's continuing, base operational budget. CDF is allocated to CRC via the LRCCD Program Development Funds (PDF) process using a funding formula based on multiple factors including Weekly Student Contact Hours (WSCH), full-time equivalent employees, building square footage and a base allocation as identified in the LRCCD budget Book. The PFE allocation is a fixed annual amount.

Unrestricted, OTO Funds

CRC also generates local revenue from bookstore operations, vending revenues, community use of facilities and other sources, which are unrestricted but less predictable. These funds are divided into base allocations supporting ongoing instructionally-related or co-curricular activities such as cultural events, athletics programs, etc. as well as OTO expenditures for facilities improvements and other periodic costs that support continuous institutional improvements.

Restricted, Continuing Funds

A large part of the campus operational budgets are supported by restricted or categorical program funds. Lottery funds are restricted to "the purchase of instructional materials", i.e., "materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes" (EC 60010(h)) such as classrooms/lab supplies, textbooks, instructional software, library books/media. Lottery funds may not be used to purchase equipment (e.g., computers) required to make use of instructional materials. Categorical funds also are received to support specific, usually resource-intensive instructional programs (e.g., Strong Workforce, Perkins/Vocational and Technical Education Act-VTEA), or deliver targeted services to students, such as Federal Work Study (FWS), California College Promise Grant (CCPG), Student Equity and Achievement (SEA) Program, Disabled Students

> **Categorical funds also are received to support specific, usually resource-intensive instructional programs...**

Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), California Work Opportunity and Responsibility to Kids (CalWORKs), etc. While the funding agency – State, federal or local – provides continuing allocations from year to year, the amounts may vary significantly, based on fluctuations in the State/federal budget and legislative priorities.

Restricted, OTO Funds

Additional funds are received for specific purposes from grants, contracts, or OTO State allocations such as special funding for CTE. In some cases, the funding may be on a recurring basis but the amounts have severe fluctuations from year to year with suspension of funds entirely during budget crises. For example, Scheduled Maintenance and Special Repair (SMSR) and State Instructional Equipment and Library Material (SIELM) funds are historically appropriated annually; however, the amount ranges from $0 when the State has a large budget deficit to several million district-wide when a large surplus. As a result, it is difficult to predict and allocate even a base funding level.

APPROPRIATIONS (USES)

As indicated above, the LRCCD directly budgets for authorized regular salaries and non-regular certificated FTE (adjunct instructors, counselors, librarians, etc.) along with the related benefits and various fixed and other non-discretionary costs (e.g., utilities), which account for the vast majority of the college unrestricted budget. The college uses its institutional planning and resource allocation process to prioritize these resources, which are then funded according to the District process.

The college budgeting process consists of resource allocations for operational costs to support college programs and services, including temporary staff, student help, supplies, maintenance, equipment, technology and facilities. Through the CRC institutional planning process, Career Academic Community (CAC) / Area needs are identified and categorized into the following classifications: Annual Operating Budget (AOB), Furniture, Fixtures and Equipment – AKA Capital Outlay Budget (COB) – and facilities improvements, which are described below. The Elk Grove Center budget is developed similar to a Career Academic Community (CAC) / Area budget. When appropriate, needs across Career Academic Community (CAC) / Area are summarized by College Service Area (Instruction, Student Services, Administration) by the vice presidents over the Career Academic Community (CAC) / Area in consultation with the deans/directors.

Annual Operating Budget (Continuing, Unrestricted and Restricted)

The Annual Operating Budget (AOB) is the base level budget which provides the necessary resources to ensure that essential programs and services can be provided on a consistent basis using the most reliable funding streams. The AOB consists of unrestricted, continuing appropriations authorized for spending at the college-wide (President/VP) or Career Academic Community (CAC) / Area (Dean/Director) level, which support the essential annual operating costs of the college. The AOB includes temporary staff, student help, supplies, software, travel, memberships, maintenance and other miscellaneous annual operating costs.

In addition, the AOB may include contingency funds to be used at the discretion of the Career Academic Community (CAC) / Area for unanticipated costs, minor equipment or program improvement initiatives as needed. To ensure fairness and consistency of the budget process, equipment purchases in excess of available contingency funds must be submitted and compete against similar resource requests through the FFE/COB process below or be approved as a one-time exception by the VPs and College President as a critical need.

Career Academic Community (CAC) / Area receive a continuing base allocation, which is reviewed and adjusted annually based on changing program needs, to cover the essential annual operating costs specific to the programs and services provided by their unit. Non-routine (e.g., emergency) repairs or maintenance of equipment or facilities or similar periodic, irregular costs (e.g., backfilling for employees

on paid absences, multi-year software or equipment maintenance agreements) are supported by funds set aside on a college-wide basis for those purposes. The CRC AOB also includes institutional budgets which support fundamental college-wide infrastructure such as facilities maintenance, basic office furniture and general administrative technology (e.g., network servers, data storage and Wi-Fi equipment, maintenance and support) and employee-related equipment (e.g., telephones and desktop computers).

The primary continuing and unrestricted source of funds supporting Career Academic Community (CAC) / Area AOBs is CDF, which is adjusted annually based on college growth factors noted above. The other continuing and unrestricted source of revenue is PFE, which is a fixed allocation which is used to augment AOBs as well as cover basic institutional support costs for facilities and technology maintenance and replacement of essential institutional equipment (office furniture, employee computers, network infrastructure, etc.).

Restricted funds such as Lottery – restricted to expenditures for library and instructional (classroom/lab) materials – Vocational and Technical Education Act (VTEA) – restricted to expenditures for career and technical education programs – and multiple programs targeting specific student services, also support a Career Academic Community (CAC) / Area's AOB. While these restricted funding sources may fluctuate to varying degrees based on changes in the State budget and legislative priorities, they provide essential resources to support specific college programs and services.

Capital Outlay Budget (OTO, Restricted and Unrestricted)

The Capital Outlay Budget (COB) is the process by which instructional and non-essential (discretionary) administrative furniture, fixtures, and equipment (FFE), including technology and other similar fixed assets supporting college programs and services, are identified, evaluated and prioritized through a participatory governance process. The COB process includes replacement of existing equipment used by specific Career Academic Community (CAC) / Area units and the acquisition of all new equipment. Replacement of equipment critical to general college operations is funded through sinking funds set aside through the AOB to ensure continuity of essential administrative technology.

The COB process occurs on a two-year cycle. For prioritization purposes, the COB is divided into two components: Capital Outlay Budget Information Technology (COB IT), a subset of the COB process which is prioritized by the Distance Education and Information Technology committee; and all other equipment, which is prioritized by the Resources Committee. Refer to Appendix D for details regarding the COB process as explained in the campus-wide memo. Annually, the Resources Committee evaluates the available resources for equipment and recommends an allocation between the COB Non-IT and ITMB lists to meet the most critical needs of the college. When resources are sufficient to address the most urgent college-wide needs, funds are distributed between the two prioritized lists. The committee deliberates by looking at what was provided in prior years and then looking at the amount available in the current year. Members have different scenarios presented and vote on what percentage to allocate to each list; the prioritized lists are then sent to the President. When the President approves the final allocation, an e-mail is sent to the campus to authorize purchase of the funded requests.

The primary funding sources for COB are restricted to support for instructional programs, including: State Instructional Equipment and Library Materials (SIELM), Vocational and Technical Education Act (VTEA, aka Perkins), Strong Worforce, and other Career and Technical Education (CTE) funds. These funds can fluctuate significantly from year to year due to changing State revenues and legislative

priorities. Additional funding for COB comes from LRCCD allocations for non-instructional equipment, when available, and carryover of unrestricted AOB, after funding sinking funds for essential institutional facilities and technology.

Facilities Improvements (OTO, Restricted and Unrestricted)

Appropriations for facilities are made from district or college funds based on short and long-term facilities plans developed from needs identified and prioritized in Unit Plans, district and college strategic plans and

> **There are many factors that inform the college's short and long-range facilities plans.**

other external and internal requirements. While strategic priority and institutional planning are primary considerations, there are many factors that inform the college's short and long-range facilities plans. Long range facilities plans are developed through participatory governance (e.g., Facilities Master Plan) and college and district administration based on input from the College Integrated Planning System (CIPS) Unit Plans, long-term growth projections (e.g., State capacity to load ratios), condition of existing facilities (ongoing maintenance costs), demographic and population projections, Board of Trustee input, and the availability of State and local bonds or other funding for major capital projects.

Short-term facilities plans are developed by college administration by comparing the needs identified in the Unit Plans, college-wide strategic goals, regional employer/community needs, and the availability of resources both financial (State or local bonds or college funds) and facilities (existing or planned). In addition, unplanned facilities projects may be required to address urgent health and safety or accessibility issues. Ultimately, facilities plans are developed based on the utility of existing facilities to meet current or new requirements for effective program and service delivery and provide a safe and accessible work and learning environment as well as the cost and availability of financial resources to improve or modify space for a new or improved function.

In general, District Facilities Management (FM) is responsible for all facilities projects, with primary funding provided from District annual operating budgets (routine maintenance), State Special Repair and Scheduled Maintenance funds (SMSR) or capital construction bonds (State and Local). Changes to existing facilities to upgrade or modify the use are funded by college resources available from OTO revenues, sinking funds for capital projects or college reserves.

Appendix A:

LRCCD/CRC Resource Allocation Overview

Resource Category	Primary Funding Source	Project/GL
Regular Employees		
Managers	Comp/80%	011x
Faculty	Comp/80%	012x-016x
Classified	Comp/80%	021x
Facilities		
Utilities	PDF/20%	073x
New planning & construction	State, local bonds	N/A
R&M-Structure and Major Systems	SMSR, PDF/20%	N/A
R&M-Cleaning & General Maintenance	CDF(PDF)	041A
Modifications-changes in layout/use	CDF, Reserves	041A,101E
IT/Telecom		
R&M-Fiber, Infrastructure (switches, wires to walls)	PDF/20%	043x
DW systems (PeopleSoft, D2L, Library, e-Mail, Lync phones, etc.)	PDF/20%	N/A
CRC systems (servers, storage, Wi-Fi)	CDF	041A
Modifications-new lines	CDF, Reserves	041A,101E
Security & Parking		
DW camera systems-parking lots, exterior secure areas	PDF/20%	N/A
Security-card access (primary entrances), locks/keys	Bonds	N/A
CRC camera systems, card access (operational areas)	CDF	041A
Parking lot security/maintenance	Parking revenue	608x
College Budget Process		
Annual Operating Budget (AOB) - continuing sources (unrestricted & restricted)		
Essential annual operating expenses (Career Academic Community (CAC)/Area)	CDF/PFE/Lottery	041A,050C,700P
Career Academic Community (CAC) / Area contingency-unexpected expenses, minor eqpt, program imp't	CDF	041A
College contingency-college-wide eqpt and facilities R&M, program imp't	PFE	050C
Capital Outlay Budget (COB)		
Instructional equipment-all	SIEF, VTEA	548x, 316x
Instructional technology-all	SIEF, VTEA	548x, 316x
Non-instructional equipment-new/upgraded or non-essential	AOB, Reserves	041A,101E
Facilities-see above		

Budget Authority/Responsibility	
District	College
X	(1)
X	(1)
X	(1)
X	
X	
X	
	X
X (project mgmt)	X (funding)
X	
X	
	X
X (project mgmt)	X (funding)
X	
X	
	X
X (all costs & most R&M)	X (Garage R&M-lights,elevators)
	Process
	CIPS-UP-VPs-CP
	CIPS-UP-RC-CP
	CIPS-UP-DEIT-CP
	CIPS-UP-RC-CP
	CIPS-UP-VPs-CP

Acronyms/Notes:

(1) Priorization only

CDF-College Discretionary Funds - LRCCD formula-driven allocation for operations (temp staff, supplies, r&m, etc.)

CIPS-College Integrated Planning System

PDF-Program Dev't Funds - LRCCD allocation for CDF and other 20% funds and restricted funds for IT, Facilities, etc.

PFE-Partnership for Excellence (program ended, funds rolled into State base funding formula)

Lottery-restricted to instructional materials (supplies)

SIEF-State Instructional Equipment Funds; restricted to instructional equipment and library materials

SMSR-State Scheduled Maintenance and Special Repair funds

VTEA-Vocational and Technical Education Act; restricted to support for career and technical programs

R&M-Repair and Maintenance

UP-Unit Plan

VPs-Vice Presidents (College Service Areas)

CP-College President

RC-Resources Committee

DEIT-Distance Ed and Info Technology

Appendix B:

Resources Committee Charge Revised Charter

Definition

The Resources Committee (RC) is the participatory governance committee responsible for matters relating to college resources.

Purpose

The Resource Committee facilitates efforts to ensure that the College effectively uses its human, physical, technology and financial resources to equitably support quality programs and services and maximize the achievement of its mission and strategic plan with respect to systemic inclusion and equity.

Areas of Responsibility

- Review, evaluate and recommend processes and procedures related to allocation of human, physical, technology, and financial resources to support quality programs and services and support the College mission, vision, and values.
- Apply an equity-minded lens, promoting race consciousness and culturally responsive approaches, when reviewing and making recommendations regarding human, physical, technological, and financial resources.
- Review and understand the District and College resource allocation processes, and recommend improvements to accomplish the purposes outlined in the committee charge.
- Review and prioritize college-wide resource requests for furniture, fixtures and equipment (including technology) and make resource allocation recommendations to the College President.
- Review and provide input into developing the CRC Facility Master Plan and other facility issues impacting multiple departments/units.
- Review, evaluate and make recommendations to the College President as appropriate to address resource issues identified in the Health and Safety and Distance Education and Information Technology Subcommittees.
- Oversee issues, and participate in decisions, relating to resources to meet the applicable accreditation standards (e.g., ACCJC Standard III).

Appendix C: EXAMPLE Planning & RA Schedule

Item	Semester	Step	Description
Institutional Planning - 4 year cycle, mid-cycle review (annual/bi-annual resource updates as needed)			
Department Program Review* - College Integrated Planning System (CIPS) - fall, odd years			
Career Academic Community (CAC) / Area Unit Plans - updated as needed for resource allocation processes below (AOB, COB/FFE, Faculty			
College-wide Resource Allocation (Prioritization) Processes			
Human Resources Allocation (permanent FTE) Processes			
Faculty	Fa-All	Update resource needs-CIPS	Add/Delete, Update Resource Title, Type and Priority (A)
Faculty	Fa-All	Prepare resource request forms	Priority A resources only (essential and needed within 1 year)
Faculty	Fa-All	Dean/VP review	Review for completeness, accuracy, data, classification, priority
Faculty	Fa-All	VPI office review	Add quantitative data
Faculty	Fa-All	Career Academic Community (CAC) / Area prioritization	
Faculty	Fa-All	Final VPI office review	Compile requests
Faculty	Fa-All	Constituency review	Academic Senate - 2 meetings
Faculty	Fa-All	Committee review	
Faculty	Fa-All	Committee prioritization	Prioritization meeting - review position requests
Faculty	Fa-All	President review/edit/approval	
Faculty	Fa-All	Notification to committee/college	
Faculty	Fa-All	District Prioritization/Funding	District-wide funding of positions
Classified	Fa-All	Update resource needs-CIPS	Add/Delete, Update Resource Title, Type and Priority
Classified	Fa-All	Prepare resource request forms	
Classified	Fa-All	Dean/VP review	Review for completeness, accuracy, data, classification, priority
Classified	Fa-All	Career Academic Community (CAC) / Area prioritization	Priority A resources only (essential and needed within 1 year)
Classified	Fa-All	Constituency/committee review	
Classified	Fa-All	Committee prioritization	
Classified	Fa-All	President review/edit/approval	
Classified	Fa-All	Notify constituencies/committees	Classified Senate, Managers and Resource Committee
Financial Resource Allocation Processes			
AOB*	Sp-All	Update resource needs-CIPS	Add/Delete, Update Resource Title, Type and Priority (A)
AOB*	Sp-All	Mgrs review AOB/CIPS	Priority A 'essential annual operating costs' only
AOB*	Sp-All	Mgrs/VPs review	Review for completeness, accuracy, data, classification, priority
AOB*	Sp-All	Career Academic Community (CAC) / Area prioritization (as needed)	
AOB*	Sp-All	VP/Mgrs prioritization	Review CY and NY Budget/Actual comparison
AOB*	Sp-All	Mgr/VP/VPA meeting	Meetings to review all Career Academic Community (CAC) / Area AOB budgets
AOB*	Sp-All	VPs/President review/edit/approval	
AOB*	Sp-All	Prepare NY Tentative Budget	Prepare/submit final budget entries
AOB*	Sp-All	Notify mgrs/committee	Update Mgrs on Tentative AOB adjustments
COB/FFE	Sp-Even	Update resource needs-CIPS	Add/Delete, Update Resource Title, Type and Priority (A/B)
COB/FFE	Sp-Even	Dean/VP review-CIPS	Review Resource Title, Type and Priority
COB/FFE	Sp-Even	Prepare resource request forms	Complete online forms - cost estimate, criteria explanations
COB/FFE	Sp-Even	Dean/VP review-RRF	Review for completeness, accuracy, data, classification, priority

	Est'd Time	Even Years Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Odd Years Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	1 week		■												■										
	2 weeks		■												■										
	1 week			■												■									
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	3 weeks				■												■								
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	2 weeks								■																
	1 week								■																

Item	Semester	Step	Description
COB/FFE	Sp-Even	Career Academic Community (CAC) / Area prioritization	Priority A and B only (essential and needed within 2 years)
COB/FFE	Sp-Even	Committee review	
COB/FFE	Sp-Even	Committee Q&A	If questions for requests >$40K
COB/FFE	Sp-Even	Committee prioritization	Online ranking deadline
COB/FFE	Sp-Even	President review/edit/approval	
COB/FFE	Sp-Even	Notify committee/college	
Facilities Resource Allocation Process (new space, remodel space, major maintenance)			
Facilities	Sp-Odd	Update resource needs-CIPS	Add/Delete, Update Resource Title, Type and Priority (A/B)
Facilities	Sp-Odd	Dean/VP review-CIPS	Review Resource Title, Type and Priority
Facilities	Sp-Odd	Prepare resource request forms	Complete online forms - cost estimate, criteria explanations
Facilities	Sp-Odd	Dean/VP review-RRF	Review for completeness, accuracy, data, classification, priority
Facilities	Sp-Odd	Career Academic Community (CAC) / Area prioritization	Priority A & B only (essential and needed within 2 years)
Facilities	Sp-Odd	Committee review	
Facilities	Sp-Odd	Committee Q&A	If questions for requests >$40K
Facilities	Sp-Odd	Committee prioritization	Online ranking deadline
Facilities	Sp-Odd	President review/edit/approval	
Facilities	Sp-Odd	Notify committee/college	

Est'd Time	Even Years												Odd Years											
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1 week									■															
3 weeks																								
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Appendix D: Flowchart

Overview of Planning & Resource Allocation

Unit Resource Plan

Planning level: Career Academic Community (CAC) / Area
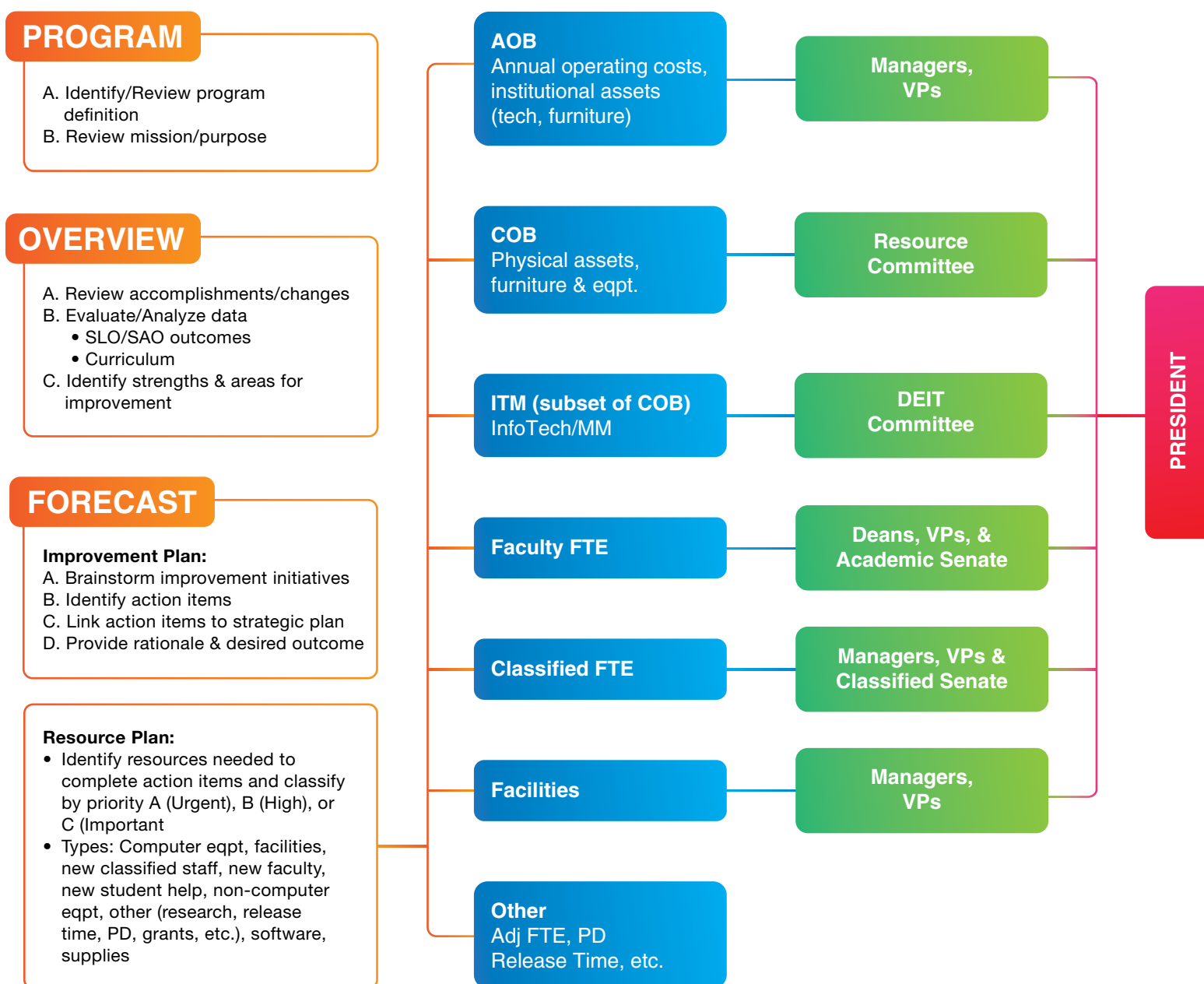
Cycle: Annual or Bi-annual

Purpose: Prioritize/rank dept. resource requests across Career Academic Community (CAC) / Area

College Resource Plan

Planning level: College-wide

Cycle: Annual or Bi-annual

Purpose: Prioritize/rank dept. resource requests across college

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PROGRAM

A. Identify/Review program definition
B. Review mission/purpose

OVERVIEW

A. Review accomplishments/changes
B. Evaluate/Analyze data
  • SLO/SAO outcomes
  • Curriculum
C. Identify strengths & areas for improvement

FORECAST

Improvement Plan:
A. Brainstorm improvement initiatives
B. Identify action items
C. Link action items to strategic plan
D. Provide rationale & desired outcome

Resource Plan:
• Identify resources needed to complete action items and classify by priority A (Urgent), B (High), or C (Important
• Types: Computer eqpt, facilities, new classified staff, new faculty, new student help, non-computer eqpt, other (research, release time, PD, grants, etc.), software, supplies

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AOB
Annual operating costs, institutional assets (tech, furniture) → **Managers, VPs**

COB
Physical assets, furniture & eqpt. → **Resource Committee**

ITM (subset of COB)
InfoTech/MM → **DEIT Committee**

Faculty FTE → **Deans, VPs, & Academic Senate**

Classified FTE → **Managers, VPs & Classified Senate**

Facilities → **Managers, VPs**

Other
Adj FTE, PD Release Time, etc.

PRESIDENT

Appendix E: EXAMPLE COB Process MEMO

Capital Outlay Budget (COB) Process: 2024/25 and 2025/26

The following memo outlines the process and timeline for the Capital Outlay Budget (COB) process, the college's institutional process for prioritizing and funding equipment (technology; furniture; and similar needs). The COB process is a two-year cycle. Career Academic Community (CAC) / Areas submit prioritized requests for the equipment, furniture and fixtures needed in the next two years on the COB Request Form. Resource requests identified in the college integrated planning system (CIPS) by resource types "IT and Technology-based AV equipment" – including computers/computer-related equipment and software – initial license/acquisition cost and major upgrades – are prioritized by the Distance Education and Information Technology Committee (DEIT) and all other requests ("Other Furniture, Fixtures and Equipment") are prioritized by the Resources Committee using the process below.

Timeline / Due dates:

- **PROGRAM REVIEW OPEN YEAR ROUND**

- **COB Platform OPEN: Monday, October 23rd 2023 – Friday, February 23rd (20 weeks)** – College Integrated Planning System (CIPS) are completed with all resource needs identified with the Resource Title corresponding to the specific resource request. **Important: Each COB Request must have a unique Resource Title in "6. Planning for the Future" section of CIPS.** Online COB Request Forms are completed in CIPS.

  Requests must be consistent with current CRC standards and specifications:

  "IT and Technology-based AV equipment" requests must be reviewed and approved by the Dean of Business and Computer Science to ensure that all IT requirements can be supported. _This review must be completed by Friday, February 2nd._ IT consultation is critical to ensure the IT equipment/ hardware/software requested in the resource request is able to be supported; is compatible with the existing IT infrastructure; and the cost of the item is reasonable. IT resource requests must have IT consultation prior to advancing forward to the prioritization process.

  Facilities Renovation requests must be reviewed and approved by the Director of Administrative Services to ensure that all facilities renovation can be supported. _This review must be completed by Friday, February 2nd._

    o For "IT and Technology-based AV equipment", obtain Dean of Business and Computer Science approval.

    o For Facilities Renovation requests, obtain Director of Administrative Services approval.

- **Monday, February 26th Resources Committee mtg**

- **Monday, February 26th – Friday, March 8th** – Deadline for Career Academic Community (CAC) / Areas to prioritize Furniture, Fixtures & Equipment requests (both "IT and Technology-based AV equipment" and "Other FFE") and identify the priority requests to submit to the college-wide prioritization process. Career Academic Community (CAC) / Areas /programmatic areas must also prioritize facilities renovation requests.

- **Monday, March 11th – Friday, March 29th (3 weeks)** Online COB Resource request forms available for Resources and DEIT Committee to review and prioritize. Online Facility Renovation requests forms available for Resources Committee to review and prioritize.

- **Monday, March 11th – Friday, March 15th **Mid Semester Spring Recess****

- *Monday, March 18th Resources Committee mtg*

- **Monday, March 18th** – Meeting for Q & A with requesting manager if Resources or DEIT Committee members have questions on specific resource requests. Such an opportunity is available for any resource request (no dollar threshold must be meet).

- **Friday, March 29th** – Deadline for Resources and DEIT Committee to submit prioritized lists (equipment and facilities requests) Three weeks provided for deliberations.

- **Monday, April 1st** – Friday, April 5th – Resources Committee Chairs and DEIT Committee Chairs tabulate the committee input.

- **Monday April 8th** – Friday, April 12th Forward the prioritized list to the College President for review and final approval.

- *Monday, April 18th Resources Committee mtg*

Procedures:

- After Career Academic Community (CAC) / Area Unit Plan prioritization of COB items (both "IT and Technology-based AV equipment" and "Other FFE"), a COB Request Form, is completed in the **College Integrated Planning System** for each equipment and related items underlined exceeding $1,000 in total per request that is expected to be needed within the next 2 years. Inexpensive equipment items (e.g., musical instruments, printers, projectors, library books, etc.) may be grouped together into one consolidated COB request or purchased using Career Academic Community (CAC) / Area contingency or other operational funds outside of the COB process.

- Requests must support the **college's mission, vision, and values** and the current **CRC Strategic Plan.**

- Requests must be consistent with current CRC standards and specifications.

- "IT and Technology-based AV equipment" requests must be reviewed and approved by the Dean of Business and Computer Science to ensure that all IT requirements can be supported. *This review must be completed by Friday, February 2nd.*

- Facilities Renovation requests must be reviewed and approved by the Director of Administrative Services to ensure that all facilities renovation can be supported. *This review must be completed by Friday, February 2nd.*

- **Completing the COB Request Form:**

  o Provide current and complete cost information, including training, installation costs (cabling, facility modifications, etc.), sales tax and shipping.

  o Provide concise explanations using clear and convincing quantitative and qualitative analysis/data as applicable to each section.

  o For "IT and Technology-based AV equipment", obtain Dean of Business and Computer Science approval.

  o For Facilities Renovation requests, obtain Director of Administrative Services approval.

Important reminders:

- Requests cannot be submitted for departments moving into a new facility that have equipment funds designated for that purpose.

- Requests over $40,000 may be split into phases when practical (e.g., library books, musical instruments) to present a competitive option other than "all or nothing." ***Note: Such splits must be done when setting up the resource requests in program review.***

- Individual requests under $1,000 may be grouped together to participate in the COB process. ***Note: Such groupings need to be done when setting up the resource requests in program review.***

- The COB process is not intended to fund facility remodels or annual operating costs (e.g., essential college-wide technology infrastructure or annual software license/maintenance costs).

Factors considered when evaluating/prioritizing budget requests:

- **Program significance.** How essential is the resource to meeting critical program needs/outcomes)? What is the potential for impact on program and service improvement – student learning, student success and institutional effectiveness? How strong is the relationship between the request and program outcomes/improvement? Is the resource essential to meeting program accreditation standards or other external requirements?

- **Urgency** (time-sensitivity). What is the expected negative impact(s) if the request is not funded in this two-year cycle?

- **Strategic Plan impact.** How strong is the relationship between the request and the key strategic outcomes – improving student success (course/program completion), reducing equity gaps? What is the scope of the strategic impact, e.g., number of students impacted?

- **Benefit/cost ratio**. How significant are the benefits in relation to the cost? Are there other more cost-effective alternatives? Is the resource sustainable?

- **Quality of data/analysis**. Make sure each of the above factors is clearly supported by effective qualitative and/or quantitative data. For example, if a piece of equipment is urgent, identify the factors that highlight the urgency (e.g., high maintenance costs, excessive downtime of existing equipment).

A good rule of thumb for a requesting department would be to ask yourself: "What information would I need to properly understand, review and prioritize the request?" Please keep in mind that the Resources and DEIT Committee members must review numerous requests; therefore accurate, complete and concise proposals are appreciated and will allow the committee to do its best work on your behalf.

We thank you in advance for your efforts in this process.

Resources Committee

Appendix F: Budget Codes & Transactions

Budget numbers are formed using a string of independent chart fields, including Business Unit, Account, Fund, DeptID, Subclass, Budget/Fiscal Year and Project/Grant. Each field provides unique and important information which, when combined together, provides a complete and accurate description of financial transactions. For example, GENFD-2302-11-CR.VA.BSOF-67200-00000-2015-041A is used to record temporary classified salaries (2302) in the unrestricted general fund (11) in the Business Office (CR.VA.BSOF), supporting institutional fiscal operations (67200) in fiscal year 2024 using the college discretionary budget (041A).

It is essential that every transaction is recorded using the specific chart field values that correctly describe the transaction in order to provide accurate information for District, State and external financial reports. It is not appropriate to utilize an existing budget string if it does not accurately reflect an actual financial transaction. While it takes a small amount of extra work and time, a budget entry is necessary when there are insufficient funds in the correct budget string.

Financial information is used to demonstrate compliance with mandated State or federal requirements, such as the 50% calculation or categorical program restrictions. When financial transactions are not accurately recorded, the LRCCD and CRC could be out of compliance with State or federal mandates and subject to possible penalties or other negative consequences (bad publicity, etc.) when financial information is not recorded and reported accurately.

> **Financial information is used to demonstrate compliance with mandated State or federal requirements...**

The State Budget and Accounting Manual (BAM) provides guidelines for the proper coding for financial transactions. Below is some general information related to coding budget/expenditure transactions.

Account (Object)

The Account is used to record the nature or type of expense such as salaries (academic and non-academic, regular and temporary and instructional and non-instructional), benefits, supplies (instructional and non-instructional), operating expenses and services, and capital outlay. Besides providing accurate financial information, account codes serve a purpose in compliance with the 50% Law, restrictions on Lottery expenditures and accurate benefit allocations based on salaries.

To comply with the 50% Law, only employees engaged in direct instructional activities with students may be charged to one of the following instructional salary/wage accounts: 11xx (Regular Academic Instructional Salaries), 13xx (Non-regular Academic Instructional wages), 22xx (Regular Classified Instructional Salaries-IAs/Lab Techs), 24xx (Non-regular Classified Instructional Wages-temporary IAs/Lab Techs). Similarly, accounts 43xx (instructional supplies, including software) and 6300 (library books) should be restricted to expenditures that are eligible for restricted Lottery funds. Lottery funds may be used for "all materials designed for use by students and their teachers as a learning resource and help students acquire facts, skills or opinions or to develop cognitive processes, including textbooks, technology-based materials other educational materials and tests." General office supplies or materials used for non-instructional student support functions should be charged to accounts 45xx.

For additional information about Account (Object) Codes, refer to BAM and the LRCCD Purchasing Handbook, Appendix B.

Fund

The Fund is used to segregate different financial transactions based on the overall nature or type of activity. For example, the General Fund is the primary fund used to capture the general operating costs. Other funds are used to track Child Development, Capital Outlay and other specific supplemental activities of the college/district.

DeptID

The DeptID is used to track expenditures by the organizational unit (Career Academic Community (CAC) / Area or program). The DeptID is an 10 character field such as CR.VI.CVPA in which the college is identified in the first two characters, the service area in the next two characters and the Career Academic Community (CAC) / Area in the last four characters. In some cases, specific programs have been identified with a unique DeptID, such as CR.VS.DSPS, however, this duplicates the unique Project/ Grant code used to identify the funding source, resulting in further segregation of a Career Academic Community (CAC) / Areas reports and more use of paper for report distribution.

Program

The Program is another key chartfield, which is used to identify the activities (i.e., programs or services) related to financial transactions. For instructional activities, the Taxonomy of Program (TOP) code is used with values less than 50000. Beyond the TOP codes used for instructional activities, the administrative or support Program Codes (60000 or greater) are organized by service area with the lower numbers more closely associated with instructional activities. For example, 60xxx is for instructional administration/governance, 61xxx is for Instructional Support activities. 62xxx (Admissions and Records, 63xxx (Counseling) and 64xxx (Other Student Services) all relate to delivery of student services. 65xxx (Operation and Maintenance of Plant), 66xxx (Planning, Policymaking and Coordination) and 67xxx (Other Institutional Support) include the miscellaneous administrative support activities related to running the college. 68xxx (Community Services and Economic Development) and 69xxx (Ancillary Services) are used for activities that are independent or less directly related to the core instructional program.

Subclass

For General Fund transactions, the Subclass field is always 00000 (not used as a differentiating value). In other funds, the Subclass provides a level of detail to clearly describe transactions.

Project/Grant

The Project/Grant field is used to identify the general funding source or categorize specific types of expenditures into a group. Project/Grants 200x or greater are generally used for restricted programs, with 3xxx for federally-funded programs, 4xxx and 5xxx for state-funded programs and 6xxx for locally-funded programs. In the General Fund, all of the restricted programs must be associated with Fund 12.

Budget Entries

In general, budget entries must always use the same Fund and Project/Grant (funding source) and typically have the same DeptID. Entries crossing DeptIDs require approval by both managers and VPA.

Appendix G: Glossary and Acronyms

Account: A PeopleSoft chartfield used to record the nature or type of expenditure such as salaries, benefits, supplies, operating expenses and services, and capital outlay.

Annual Operating Budget (AOB): the base level budget, which supports the essential annual operating costs of Career Academic Community (CAC) / Areas /units. The AOB includes temporary staff, student help, supplies, software, travel, memberships, maintenance and other miscellaneous annual operating costs.

Budget Code (aka Account Code): A combination of chartfields – Business Unit, Account, Fund, Organization/DeptID, Program, Subclass, Fiscal Year, and Project/Grant – used to categorize financial transactions.

Business Unit: An organizational operating unit most closely associated with a fund type (e.g., GENFD-General Fund, SCOCR-Instructionally-related Trust funds, BANCR-Agency funds, CCDFD-Child Development Fund, COPFD-Capital Outlay Fund).

California College Promise Grant: A provision to waive enrollment fees for first time, full-time attending low income students, formerly known as the BOGG fee waiver. Enrollment fee revenue is shown net of the grants (fee waivers).

California Work Opportunity and Responsibility to Kids (CalWORKs): State-funded categorical program to assist welfare recipient students and those in transition off of welfare to achieve long-term self-sufficiency through coordinated student services offered at community colleges, including: work study, job placement, child care, coordination, curriculum development and redesign, and under certain conditions post-employment skills training, and instructional services.

Capital Outlay Budget (COB) (AKA FF&E): Capital Outlay Budgets fund the furniture, fixture and equipment (FF&E) needs of college programs and services. COB/FFE includes the replacement of existing FF&E used by, or providing services to, specific departments/units and the acquisition of all new FF&E.

Career Technical Education (CTE): State funds allocated to promote economic development through support of career and technical education programs, similar to federal VTEA funds. CTE funds may be continuing (e.g., Strong Workforce) or one-time.

Chartfield: A field (table) used in PeopleSoft Financials that identifies characteristics of a financial transaction, which when put together form the Budget Code (e.g., Business Unit, Account, Fund, DeptID/Org, Program, Subclass, Budget Year, Project/Grant).

College Discretionary Funds (CDF): A formulaic allocation of Program Development Funds to support operational costs of the college for instructional, student services and administrative activities. The formula includes a fixed allocation and variable factors for WSCH, building square feet, facility utilization, and FTE.

College Integrated Planning System (CIPS): An online tool that integrates the college's institutional planning process and Unit Plans. Ultimately, CIPS is intended to fully integrate the planning and resource allocation processes (e.g., COB/ITMB).

College Service Area: Organizational unit under the direction of a vice president, including Instruction, Student, and Administrative Services.

Compensation funds (aka "Bucket"): Funds allocated for salary and benefit improvements as identified in the District's Collective Bargaining Agreements, including 80% of new base revenues and certain other unrestricted, continuing funds.

Contingency: Appropriations in the annual budget for unanticipated expenditures (e.g., urgent equipment repair or replacement) or program improvement initiatives.

Continuing funds: Revenues received annually with a high degree of reliability.

Cooperative Agencies Resources for Education (CARE): State-funded categorical program that supports welfare recipients break the welfare dependency cycle through education and job training. CARE is a supplemental component of EOPS that specifically assists EOPS students who are single heads of welfare households with young children.

Cost of Living Adjustment (COLA): State continuing revenue augmentation recognizing cost increases due to inflation factors.

Department: Organizational unit typically under the responsibility of a supervisor or faculty chairperson.

Disabled Students Programs and Services (DSPS): State-funded categorical program that provides support services, specialized instruction and educational accommodations to students with disabilities so that they can participate as fully and benefit as equitably from the college experience as their non-disabled peers.

Distance Education and Information Technology Committee (DEIT): Participatory governance committee charged with the responsibility to review and prioritize college-wide information technology and technology-based AV equipment requests.

Career Academic Community (CAC) / Area: Organizational unit under the direction of a dean or director.

Extended Opportunity Programs and Services (EOPS): State-funded categorical program that encourages the enrollment, retention and transfer of students handicapped by language, social, economic and educational disadvantages, and facilitates the successful completion of their goals and objectives in college. EOPS offers academic and support counseling, financial aid and other support services.

Federal Work Study (FWS): Federally-funded categorical program that provides employment opportunity for eligible college students through part-time jobs on campus or in the community. Work study is offered as part of a financial aid package and dependent on the financial aid allocation and availability for work.

Fiscal Year (FY): Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use the federal fiscal year beginning October 1 and ending September 30.

Full-time Equivalents (FTE): A workload measure that converts an employee work schedule to full-time equivalents. Example, 30 hrs/week, 10 mos/year = .625 FTE (30/40 hrs x 10/12 mos).

Full-time Equivalent Students (FTES): A workload measure that represents 525 class (contact) hours of student instruction activity in credit and noncredit courses during a fiscal year. FTES is the workload measure used in the computation of State support for community colleges.

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

Instructional Technology and Media Budget (ITMB): Subset of the Capital Outlay Budget which includes requests for instructional technology and media equipment. Requests are prioritized by the DEIT committee and funding is recommended by the Budget Committee with approval by the College President.

Lottery (Restricted): Portion of lottery funds restricted per Proposition 20 for the sole purpose of purchasing instructional materials (supplies), including library books. Restricted lottery funds equal 50% of the increase in statewide lottery revenues for public education above the 1997-98 allocation.

Math, Engineering, Science Achievement (MESA): State-funded categorical program that supports educationally disadvantaged students to excel in math, engineering and science.

One-Time-Only (OTO) funds: Revenues received periodically or on an on-going basis but with a high degree of volatility based on fluctuating State revenues and legislative priorities.

Organization/DeptID: A PeopleSoft chartfield that represents the organizational unit – College, Service Area and Career Academic Community (CAC) / Area or subunit (e.g., CR.VI.EGCT equals CRC, Vice President Instruction, Elk Grove Center).

Partnership for Excellence (PFE): A former State-funded program designed to improve academic performance measurements. While part of the State base funding model, LRCCD continues to distribute the funds as a separate continuing base allocation from the CDF allocation.

Program (aka TOP/Activity Code): A PeopleSoft chartfield that represents the institutional functions or operations related to an academic discipline (Taxonomy of Program-TOP) or a grouping of services (Activity).

Program Development Funds (PDF): Unrestricted and restricted funds that are not allocated directly to compensation per bargaining unit agreements. PDF generally consists of 20% of unrestricted base funds for increasing operational costs (utilities, college discretionary funds, etc.) and other restricted funding for non-operational expenditures (e.g., facilities repairs and maintenance, equipment, etc.).

Project/Grant: A PeopleSoft chartfield that identifies the funding source related to financial transactions.

Reserves: Funds set aside to provide working capital, mitigate funding deficits during economic downturns or other purposes.

Resources Committee: The participatory governance committee charged with the responsibility to discuss, evaluate and make recommendations on the college resource allocation processes and procedures.

Restricted funds: Funds that an external entity requires to be spent for specific type of purchases (e.g., instructional materials or equipment) or in support of specific types of programs or services (e.g., VTEA, DSPS, CARE, CalWORKs).

Scheduled Maintenance and Special Repairs (SMSR): State funds restricted to major facilities maintenance and repair projects (roofing, mechanical systems, etc.), generally combined with SIELM.

Sinking funds: Funds set aside for planned major expenditures for furniture, equipment, technology, facilities or other long-term assets.

State Instructional Equipment and Library Materials (SIELM): State funds restricted to purchases of instructional equipment and library materials, generally combined with SMSR by the State and split 50/50 by the District Budget Committee.

Student Equity and Achievement (SEA) Program: State-funded categorical program that combines the previous Basic Skills, Student Equity and Student Success and Support programs. SEA focuses on closing the achievement gaps and increasing access, course completion, ESL and basic skills completion, degrees, certificates and transfer for all students as measured by success indicators linked to the CCC Student Success Scorecard, and other measures developed in consultation with local colleges.

Subclass: A PeopleSoft chartfield used in certain business units to identify specific descriptions or other characteristics for financial reporting.

Taxonomy of Program (TOP) code: A method of classifying expenditures by program, such as instructional discipline or activity, such as logistical services. General fund account codes carry a TOP or Activity code that signifies the program or activity to enable reporting amounts expended in each instructional disciplines, student services, including counseling ad assessment, and all support and administrative activities. Expenditures by activity are reported to the System Office on the annual 311.

Temporary Assistance for Needy Families (TANF): A federally-funded categorical program similar to CalWORKs that assists welfare recipients break the welfare dependency cycle through education and job training.

Unit: An operating Career Academic Community (CAC) / Area or area under the responsibility of an administrator (dean or director).

Unit Plan: A planning tool, which summarizes the resource requirements identified in a Career Academic Community (CAC) / Area's CIPs into a comprehensive Career Academic Community (CAC) / Area plan.

Unrestricted funds: Funds that do not have external constraints.

Vocational and Technical Education Act (VTEA): Federally-funded categorical program that supports career and technical education programs.

Weekly Student Contact Hours (WSCH): A workload measure calculated by multiplying the number of students by the class meeting time. WSCH is the workload measure used to determine FTES in the computation of State support for community colleges.

X Budget: A projected budget based on conservative estimates for the State COLA, growth, lottery proceeds and one-time sources above committed levels.

Y Budget: A projected budget based on moderately conservative estimates (mid-range budget forecast). Lottery proceeds above the X level are also forecasted. The Y budget includes Growth/Restoration based upon the Governor's May Revise.

Z Budget: A projected budget based on the most optimistic forecast. The Z budget includes growth above the District's constrained rate.