

## Budget Principles, Criteria and Data Elements

These budget principles, criteria and data elements are part of Lane’s Long-Range Financial plan. They are used by departments, programs and services to inform planning and budgeting at the unit level. In addition they are used by committees allocating resources such as student technology fee and Perkins grants. In the event of budget or program reductions these elements will inform those decisions.

### Data Elements

Enrollment, student success, staffing and financial data elements are accessible and applied in **annual department planning** (previously called unit planning), **program review**, and in **budget development**. In addition to addressing standard data elements, departments are encouraged to identify key data/performance indicators that are most meaningful to their specific context and activity.

#### INSTRUCTIONAL PROGRAMS

Criteria	Data Element
Enrollment – demand	5-year Enrollment History; future trends
Program – Discipline cost	Cost per FTE; revenue; comparisons with selected Oregon colleges
Retention	Student Persistence at the institutional level; course completion
Capacity – Utilization	Capacity Analysis – class fill rate; student: faculty FTE
Essential courses required for degree/certificate	Student enrollment in required courses
Availability of jobs (for CT programs)	Employment Department data
Wages (for CT programs)	Employment Department data
Job Placement (for CT programs)	Employment Department data

#### STUDENT SERVICES

Criteria	Data Element
Enhances Student Engagement	Number of service contracts Number of unduplicated participants Demographics of individuals served Other evidence of enhancing engagement
Enhances Student Learning	Enhanced student persistence Enhances one or more CCSSE benchmarks Other evidence of enhancing learning

## Data Elements (continued)

### STUDENT SERVICES (continued)

Criteria	Data Element
Enhances Student Satisfaction	ACT Satisfaction data CCSSE satisfaction data Other evidence of enhancing satisfaction
Requirement for Service	Essential to completing a business process with students Essential to an effective educational experience Legally mandated
Uses resources efficiently	Comparison of faculty/staff to student ratios to national association standards and best practices. Develop appropriate institutional benchmarks Demand/capacity analysis (i.e., waitlists, complaints about access, etc.) Total general fund budget Budget from other sources (i.e., student fees, grants, etc.) Other evidence of efficient use of resources

### COLLEGE SERVICES

Criteria	Data Element
Service is essential to operation of the institution	Consequences of not having service Citation(s) for legal requirements (e.g. governing ORS, federal code, IRS and audit requirements)
Cost of service	Total General Fund support for service (offset by service charges) Service charges and other revenue that offset GF support Revenue directly provided to GF by service
Service is cost effective	Comparison to industry standards (e.g. housekeeping sq. ft./staff FTE, # of desktops/IT technician). Develop appropriate institutional benchmarks Cost comparisons with similar outside services Cost savings for college compared to cost of service
Service is utilized	Customer counts Service logs Number of transactions

## Budget Principles & Criteria

***Budget planning at Lane will be guided by the following:***

### General principles:

1. Budgets will focus on furthering the college mission
2. Budgets must meet legal, contractual, accreditation obligation
3. Budgets must meet board policies and involve as much input from the college community as possible
4. Benchmark to best practices while recognizing intentional variations between Lane and national norms.
5. Using data and objective criteria in planning and resource allocation.
6. Maximize investment in technology or streamlined work processes that will save resources.

### Prioritizing principles:

1. Budget planning will be guided by the college strategic plan, unit plans, council plans and other planning efforts
2. Support student enrollment, retention, success, and learning, while minimizing negative impact of budget constraints on quality of student services, instruction and college infrastructure
3. Maximize revenue generation balanced with accessibility and affordability
4. Invest in new activities that maximize future revenue
5. Maintain existing facilities and equipment well and upgrade as needed
6. Maintain ability to respond to community needs
7. Avoid involuntary layoffs of permanent employees

### Additional considerations:

Availability of the program or service elsewhere