

Substantive Change Proposal

College of the Sequoias

Addition of Distance Education Programs

Evidence List

- E1 Board Policy 4020
- E2 Administrative Procedure 4020
- E3 Administrative Procedure 4022
- E4 COS Resource Allocation Manual
- E5 COS Educational Master Plan (2005-2006)
- E6 Accreditation Self Study (2006)
- E7 Accreditation mid-term report of 2009
- E8 Substantive Change
- E9 COS 2015-2025 Master Plan
- E10 Distance Education Plan
- E11 Administrative Procedure 4105
- E12 General Catalog
- E13 General Catalog published online (p. 35)
- E14 COS Online Learning website
- E15 Organizational Chart
- E16 Online Teaching Certification Program
- E17 Distance Learning Addendum (DLA)
- E18 Board Policy 1200
- E19 Annual Distance Education report to the Board of Trustees
- E20 Board Policy 2430
- E21 Management Hiring Policies
- E22 Administrative Procedure 7120
- E23 Major Sheets
- E24 Board Policy 4090
- E25 Administrative Procedure 4090
- E26 Board Policy 4030
- E27 Administrative Procedure 4030
- E28 Faculty Hiring Policy
- E29 COSTA Master Agreement
- E30 Budget Book
- E31 Participatory Governance Structure

**PROGRAM, CURRICULUM, AND COURSE DEVELOPMENT,
MODIFICATION, OR DISCONTINUANCE**

The programs and curricula of the District shall be of high quality, relevant to community and student needs, and evaluated regularly to ensure quality, pertinence and currency. To that end, the Superintendent/President, with mutual agreement of Academic Senate, shall establish procedures for the development and review of all curricular offerings, including their establishment, modification or discontinuance.

Furthermore, these procedures shall include:

1. appropriate involvement of the faculty and Academic Senate in all processes;
2. regular review and justification of programs and course descriptions;
3. opportunities for training for persons involved in aspects of curriculum development; and,
4. consideration of job market and other related information for vocational and occupational programs.

All new and modified courses, programs, and deleted courses and programs shall be approved by the Board.

All new programs and substantive changes to existing programs and new non-credit courses shall be submitted for approval to the Office of the Chancellor for the California Community Colleges as required.

Individual degree-applicable credit courses offered as part of a permitted educational program shall be approved by the Board. Non-degree-applicable credit and degree applicable courses that are not part of an existing approved program must satisfy the conditions authorized by Title 5 regulations and shall be approved by the Board.

Credit Hour

Consistent with federal regulations applicable to federal financial aid eligibility, the District shall assess and designate each of its programs as either a “credit hour” program or a “clock hour” program.

The Superintendent/President, in consultation with the Academic Senate, will establish procedures which prescribe the definition of “credit hour” consistent with applicable federal regulations, as they apply to community college districts. (Refer to BP/AP 4090 – Unit Credit Hour Configuration)

The Superintendent/President, in consultation with the Academic Senate, shall establish procedures to assure that curriculum at the District comply with the definition of “credit hour” or “clock hour,” where applicable. The Superintendent/President, in consultation with the Academic Senate, shall also establish procedures for using a clock-to-credit hour conversion formula to determine whether a credit hour program is eligible for federal financial aid. The conversion formula is used to determine whether such a credit-hour-program has an appropriate minimum number of clock hours of instruction for each credit hour it claims.

See Administrative Procedure 4020

Reference: Educ. Code Section 70901(b), 70902(b); 78016; Title 5, Section 51000, 51022, 55130, 55100, 55150

Originally adopted as Board Policy 8002 in March 2000

Adopted: February 11, 2008

Revised: June 9, 2008

Revised: April 8, 2013

PROGRAM DEVELOPMENT, APPROVAL, AND MODIFICATION

As directed in Board Policy 4020, the Superintendent/President, with mutual agreement of the Academic Senate, will establish procedures for the development and review of all curricular offerings, including their establishment, modification, or discontinuance. As directed by Title 5, the Chancellor's Office provides a detailed handbook of course/program approval criteria and procedures for securing such approvals. Administrative Procedure 4022 provides detailed guidelines, based upon this handbook, Title 5 regulations, and procedures developed by the District Curriculum Committee for the development, approval, and/or modification of the individual courses that comprise specific programs.

The U.S. Department of Education regulation on the integrity of Federal Student Financial Aid Programs under Title IV of the Higher Education Act of 1965, as amended, require the establishment of a minimum "credit hour" for federal financial aid eligibility. Board Policy and Administrative Procedure 4090 (Unit/Credit Hour Configuration) define the District's "credit hour" which exceeds minimum federal requirements.

A. Programs Needing Approval: Title 5 defines an educational program as "an organized sequence of courses leading to a defined objective, a degree, a certificate, a diploma, a license, or transfer to another institution of higher education." In practice, the Chancellor's Office only approves certificates and degrees that community colleges wish to award to students. Recommended patterns of coursework for transferring, or achieving any other objective, are not subject to Chancellor's Office approval. Such patterns, although they may be locally referred to as "programs," are not entered into the Chancellor's Office Inventory of Approved and Projected Programs.

Before offering any course as part of an educational program, the Board of Trustees shall obtain approval of the educational program from the Chancellor. Approval shall be requested on forms provided by the Chancellor.

Section 55100 of Title 5 states that "if an educational program has been approved by the Chancellor, the governing board of a district shall establish policies for, and may approve individual courses which are offered as part of an approved program. Such courses need not be approved by the Chancellor, but shall be reported in as specified."

The following types of programs that must be submitted to the Chancellor's Office for approval include:

1. Degrees: All associate degrees that may appear by name on a student transcript or diploma require Chancellor's Office approval, whether they are intended

primarily for employment preparation, as a record of academic achievement or for transfer.

2. Certificates - All certificates that may appear by name on a student transcript, diploma, or completion award of any sort, and which require 18 or more semester units or 27 or more quarter units of coursework, require Chancellor's Office approval. Each certificate that may be separately named on the transcript or student award requires separate approval. Certificates that require 12-17 units may be submitted for Chancellor's Office approval.
3. Substantial Modifications to Programs - Pursuant to Title 5, Section 55130, a program that has been approved by the Chancellor's Office must be submitted for re-approval if it is "modified in any substantial way." A program is considered to be substantially modified in any of the following situations: 1) The goals and objectives of the program are substantially changed; 2) The job categories for which program completers qualify are substantially different from the job categories program completers previously qualified for; or 3) The baccalaureate major to which students typically transfer is different from the baccalaureate major students previously typically transferred to. Changes that are made to keep a program current with changing job requirements, evolving applications of technology within the same occupation, or evolving knowledge within a particular field, are not necessarily substantial modifications for this purpose.

B. Approval Criteria: The District must document that a proposed program meets all of the below criteria before it will be approved by the Chancellor's Office. These criteria also broadly apply to the review of new courses.

1. Appropriateness to Mission: The stated goals and objectives of the proposed program, or the objectives defined in the course Outline of Record, are consistent with the mission of the community colleges as established by the Legislature in the Education Code.
2. Need: There is a demonstrable need for a course or program that meets the stated goals and objectives, at this time, and in the region the college proposes to serve with the program. The proposed new program would not cause harmful competition with any existing program at another college.
3. Quality: Outlines of Record for each course meet all the requirements of Title 5, especially Sections 55002 and 55805.5. The program is designed so that successfully completing the program requirements will enable students to fulfill the program goals and objectives. Courses and programs are integrated, with courses designed to effectively meet their objectives and the goals and objectives of the programs for which they are required.
4. Feasibility: The District has the resources realistically to maintain the program at the level of quality described in the new program application. This includes funding, faculty, and facilities and equipment.

5. Compliance: The design of the program or the course is not in conflict with any law. This includes both state and federal laws, and both statutes and regulations.

C. Inactive Programs: A program approval is effective until the program is “discontinued,” according to Title 5, Section 55130. To implement this provision, a program that is not currently offered may be retained for a maximum of three years on the Inventory of Approved and Projected Programs with an “Inactive” designation, if the college has a specific intention to offer the program again within the near future. The form “Non-Substantial Changes to Approved Program or Change of Active–Inactive Status)” (Appendix A) may be used to restore such a program to active status. Programs that have not been offered for more than three years will be removed from the inventory.

D. Process and Timelines for Program Development and/or Modification:

1. The District Curriculum Committee offers regular training on the development and review of course outlines, use of templates, submission, and approval procedures.
2. The appropriate Dean works with Division Chairs and Division Curriculum Committees to assure that new or modified curriculum is technically correct and fits within the division's program offerings and College Mission.
3. The Articulation Officer determines transferability of a course and oversees standardization of language for prerequisites.
4. Completed course outlines and course proposal forms are submitted to the Division Curriculum Committee for discussion, modification, approval, and forwarding to the District Curriculum Committee.
5. After review by the District Curriculum Committee for substantive and non-substantive concerns, curriculum is approved or returned to the author.
6. Curriculum approved by the District Curriculum Committee is presented to the Academic Senate. If approved by the Senate, it is sent to the Vice President of Academic Services, the Superintendent/President, and the Board of Trustees for consideration and final approval.
7. New courses requiring approval are sent to the Chancellor's Office for such approval following the specifications outlined in their *Program and Course Approval Handbook, March 2003* and in the October 2007 revisions.

E. Publication of Changes: The District Curriculum Committee is responsible for course descriptions as they appear in the College Catalog.

F. Maintenance of Records: The Course Librarian changes modified curricula in the course master, and adds new courses, and maintains copies of all approved course outlines of record. Copies of all current course outlines are maintained in CurricUNET.

References: Accreditation Standard II,A
Curriculum Approval Process, 2002, College of Sequoias
Program and Course Approval Handbook, 2003 & 2007 revisions,
Chancellor's Office
Title 5 Sections: 51021, 55000, 55002, 55100, 55130, 55150, 55160,
55170
U.S. Department of Education regulation on Integrity of Federal Student
Financial Aid Programs under Title IV of the Higher Education Act of 1965,
as amended.

Board Review: April 8, 2013

ADMINISTRATIVE PROCEDURE

4022

COLLEGE OF THE SEQUOIAS CCD

Academic Services

CURRICULUM/COURSE DEVELOPMENT, MODIFICATION, AND APPROVAL

As directed in Board Policy 2510, the Board of Trustees (Board) and its designees will primarily rely upon the advice and judgment of the Academic Senate on curriculum, including establishing prerequisites and placing courses within disciplines. As directed in Board Policy 4020, the Superintendent/President, with mutual agreement of the Academic Senate, will establish procedures for the development and review of all curricular offerings, including their establishment, modification, or discontinuance. The College will maintain a District Curriculum Committee, the membership of which will be mutually agreeable to the Academic Senate and the administration.

The District Curriculum Committee will review, update, and revise the curriculum process whenever there is any change in the process or, at a minimum, at the time the General Education and Curriculum Committees review the Philosophy and Criteria for General Education and Associate Degree prior to preparation of the Accreditation Self Study (See Administrative Procedure 4025). Reviews will be approved by the Academic Senate and the Board of Trustees and the curriculum approval process will be made available on the Curriculum Committee website.

A. New Curriculum Development: Development of new curriculum generally originates in individual divisions and/or with individual instructors. Instructors are in the best position to track changing trends in their field which may necessitate adaptations to certificate, vocational, or transfer programs. In many cases, members of Advisory Committees or colleagues at four-year colleges and universities will alert instructors to needed changes. Whatever the method used for identifying the curriculum need, development of new courses begins at the division level after some sort of needs assessment. There should be substantive indicators to support the need for the course - the most important of these indicators is identifying how the proposal will meet student needs.

B. Curriculum Modification: Courses and programs are evaluated as part of the five-year Program Review that every division, program, and service must undergo. Part of the Program Review for academic divisions is a review and update of all courses, certificates, and majors. Program reviews from programs that have not brought their courses up to date will not be approved until such time as the courses are made current.

Modifications (need for change or updating) of current courses can also occur as a result of the Course Currency Policy (adopted March 2009). This policy requires the consistent and timely updating of courses.

Additionally, advisory boards, community members, alerts from four-year schools' faculty, or changed technology may indicate the need to modify a course. Although a formal needs assessment is not required, a clear-cut need for modification must be presented.

C. District Curriculum Committee: The District Curriculum Committee consists of one faculty from each division and the Library, the Articulation Officer, the Vice President of Academic Services, the Academic Deans, an administrative aid, a faculty chair elected at large, and a student appointed by the Associated Student Body. Terms of membership are three years. This committee is responsible for the following:

1. General oversight of the curriculum.
2. Coordination and compatibility of curriculum in the District.
3. Review of course depth, rigor, sequencing, student learning outcomes, and methods of assessment.
4. Review and approval of separate distance education plans for courses offered in a distance education mode.
5. Review of majors and certificates and any changes thereto.
6. Placement of courses in the general education pattern, consistent with Title 5 guidelines.

The Chairperson, elected by the faculty at large, is responsible for: 1) creation of agenda items for Curriculum Committee meetings; 2) meeting preparations and notices; 3) technical review of course outlines; 4) training of committee members and other faculty; and, 5) maintenance of the Curriculum Committee website.

Administrative assistance shall be provided through the Academic Services office. The administrative assistant will:

1) arrange for the rooms for meetings; 2) distribute the agenda and any relative data; 3) prepare and distribute the minutes of each Curriculum Committee meeting; and, 4) prepare curriculum action memos for the Academic Senate and Board of Trustees.

D. Division Curriculum Committee: The following charge is to be carried out by each Division Curriculum Committee or representative:

1. Overseeing the development, modification, and review of curriculum in their area.
2. Assuring that course proposals meet the standards set by the State of California.
3. Assuring that proposals address rigor, effectiveness, and currency and fit into a program approved by the Chancellor's Office.
4. Scrutinizing all pre-requisites, co-requisites, advisories, and limitations on enrollment for each new and modified course.
5. Identifying resources necessary for faculty to offer a course.
6. Training course authors in the use of CurricUNET.

E. Process and Timelines for Curriculum Development and/or Modification:

1. The Curriculum Committee offers regular training on the development and review of course outlines, use of CurricUNET, course outline submission and approval procedures.
2. The appropriate Dean works with Division Chairs and Division Curriculum Committees to assure that new or modified curriculum is technically correct and fits within the division's program offerings and College Mission.
3. The Articulation Officer determines transferability of a course and oversees standardization of language for prerequisites.
4. Course outlines are processed via CurricUNET, moving from the course author through the various steps that allow for a full review of the course by Curriculum Committee members.
5. After each step in the CurricUNET process, curriculum is approved or returned to the author.
6. Curriculum approved by the District Curriculum Committee is presented to the Academic Senate. If approved by the Senate, it is sent to the Vice President of Academic Services, who presents it to the Board of Trustees for consideration and final approval.
7. New courses requiring approval are sent to the Chancellor's Office for such approval following the specifications outlined in their *Program and Course Approval Handbook, March 2009*.

F. Stand Alone Course Approval: Title 5, Section 55100, states that beginning Fall 2007, the District may approve and offer non-degree and degree-applicable courses which are NOT part of an approved educational program without separate approval by the Chancellor, provided that the District has complied with the following:

1. **Degree-Applicable and Non-degree Applicable Credit Courses:** The District Curriculum Committee and the Board have approved each degree-applicable and non-degree applicable credit course as meeting: a) the needs of the students, b) the prescribed standards for approval (grading policy, units, intensity, prerequisites and corequisites, basic skills requirements, difficulty, and level); c) course outline of record requirements; d) course conduct requirements, and e) repetition requirements.
2. **Noncredit Course:** The District Curriculum Committee and the Board have approved each noncredit course as meeting: a) the needs of the students, b) the prescribed standards for approval, c) course outline of record requirements; d) course conduct requirements, and e) repetition requirements.
3. **Community Service Courses:** The approval of the Chancellor's Office is not required for community service offerings.
4. **Contract Courses:** Approval of contract courses is not required by the Chancellor's Office unless the course is part of a credit educational program or is a noncredit course.

G. Publication of Changes: The District Curriculum Committee is responsible for course descriptions as they appear in the College Catalog.

H. Maintenance of Curriculum Records: The CurricUNET program houses and archives all course outlines of record. Current, active courses are available to all campus constituencies, while deleted and inactive courses are electronically archived within the program. The Course Librarian catalogs the approved course outlines in CurricUNET and codes them as necessary, ensuring accuracy of the data in both CurricUNET and Banner systems.

References: Accreditation Standard II,A
Curriculum Approval Process, 2002,
Education Code 70902(a)
Title 5 Sections 51021, 55000, 55002, 55100, 55130, 55150, 55160,
55170,

RESOURCE
ALLOCATION

2014



**RESOURCE
ALLOCATION**
VISALIA • HANFORD • TULARE

Sequoias Community
College District



College of the Sequoias

College of the Sequoias 2014 Resource Allocation Manual

College of the Sequoias Community College District

Visalia Campus
915 South Mooney Boulevard
Visalia, CA 93277

Hanford Educational Center
925 North 13th Avenue
Hanford, CA 93230

Tulare College Center
4999 East Bardsley Avenue
Tulare, CA 93274

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INTRODUCTION

The *College of the Sequoias Resource Allocation Manual* provides a detailed description of the process used by the College of the Sequoias Community College District (hereafter referred to as the District) to allocate resources.

This manual describes the following components of the District's resource allocation processes:

- Sources of revenue;
- Categories of expenditures;
- Base budget development process;
- Above-base resource allocation process;
- Links between resource allocations and planning;
- Processes for assessing the effectiveness of resource allocations;
- Evaluation of resource allocation processes;
- Purpose and membership of the Budget Committee;
- A reference list of Board Policies and Administrative Policies pertaining to budget development and resource allocations.

This manual has been written and posted on the District's intranet in order to make the District's resource allocation processes available to all campus constituencies. In addition, the Vice President of Administrative Services will schedule annual meetings at each campus during the spring budget development period to communicate the District's anticipated budget for the ensuing year. Since this step will be repeated each year, the information presented to campus constituencies will also detail any changes made to the resource allocation processes that occur as a result of the Budget Committee's evaluations and assessments of resource allocation processes described in this manual.

In addition to the description of the District's resource allocation model provided in this manual, a general overview of the resource allocation model is included in the *College of the Sequoias Integrated Planning Manual*.

Sources of Revenue

Unrestricted General Funds

By far the majority of the District's revenue is from state apportionment

State apportionment is calculated based on the amount of earned Full Time Equivalent Students (FTES). An FTES is the equivalent of one student taking 30 units a year (15 units a semester). An FTES is calculated using the number of lecture units x 17.5 weekly student contact hours (WSCH) per unit x number of students = total WSCH for the class. 525 WSCH = 1 FTES.

The state sends the calculated amount of revenue directly to the District minus two other state allocations and two amounts that are collected locally:

- Education Protection Act allocation – Proposition 30 state funding
- Redevelopment Agency allocation – which is considered a “backfill” amount for state funding
- Property taxes collected by the county and proportionately distributed by the county to the District and
- Student enrollment fees collected by the District.

The second category of District revenue, miscellaneous income, constitutes on average 7% of the revenue of the adopted budget. . This income is allocated to the District from approximately 65 different fund sources. The largest of these smaller fund sources are as follows.

Source of Funds	Average % of 2013- 2014 adopted budget
Lottery	2.72%
Non-resident fees	1.04%
Mandated costs reimbursement	0.49%
Interest earned	0.46%
2% enrollment fee	0.40%
Facilities rental	0.34%
Library GoPrints	0.13%

Restricted Funds

Some revenue received by the District is allocated based on specific guidelines and the use of those funds is limited by state or federal guidelines. For example, the amount of EOPS funds allocated to a district is contingent on the number of enrolled students who match specific demographic characteristics. The three categories of restricted funds are identified on the following page.

Other Funds

The District receives a small portion of its revenue from self-supporting programs, such as contract education; enterprise accounts, such as the bookstore and foodservices; and fees collected by the Associated Student Body or the gate receipts of theatre, music, and athletic events.

Sources of Revenue

Unrestricted General Funds	Restricted Funds	Other Funds
<ol style="list-style-type: none"> 1. State apportionment based on earned FTES (on average 93% of adopted budget) 2. Miscellaneous income, such as non-resident tuition, interest earned, and lottery (on average 7% of adopted budget) 	<ol style="list-style-type: none"> 1. Programs with state and federal restrictions, such as health services, parking, veterans' services, and financial aid administrative allowances 2. Restricted programs such as EOPS, DSPS, Matriculation, Basic Skills, VTEA, and numerous other federal, state, and local grants and contracts 3. Other restricted funds such as restricted lottery and instructional equipment allocations 	<ol style="list-style-type: none"> 1. Self-supporting programs such as tuition-based courses, materials fees, and other contractual agreements 2. Bookstore and foodservice 3. Fees collected by the Associated Student Body 4. Event tickets

Expenditures

From Unrestricted General Funds

Unrestricted general funds are allocated to pay for costs related to fulfilling District mission.

There are three categories of expenditures that are paid from the unrestricted general fund:

1. **Non-discretionary base:** These are the District's most basic required costs. The largest amount of the unrestricted general fund adopted budget, typically in excess of 82%, is for salary and benefits of the District's permanent employees as governed by the Master Agreements.
2. **Discretionary base:** These are also basic costs within the District. Although still part of the District's base budget, there is more flexibility in the amounts budgeted in each of these categories.
3. **Above-base funding:** Each year the Board of Trustees establishes an amount of funding to pay for expenses emanating from the District's Master Plan, Strategic Plan, and Program Reviews. It is through this mechanism that the District provides fiscal support for its planning and program review processes.

From Restricted Funds

Restricted funds are expended only for the purposes outlined in the corresponding federal or state law, code, or regulation. These funds are distributed to the appropriate Service Area and all expenditures from these funds are monitored by Fiscal Services to ensure that those expenditures comply with the federal or state law, code, or regulation.

From Other Funds

Revenue from funds in this category may be expended for costs related to fulfilling the District mission. The revenue may remain in the budget of the District entity that generated the funds, such as proceeds from materials fees remain with the instructional unit that imposed the fees. A second option is that all or a portion of the revenue may be allocated to a unit other than the entity that generated the funds. For example, each year a Co-curricular Fund is established by combining fees collected by the Associated Student Body auxiliary resources when available. The Co-curricular Fund is allocated based on proposals that may be submitted by any unit within the District, such as a request from an athletic team for new sports equipment or uniforms.

Expenditures

From Unrestricted General Funds <i>Funds that can be used for any purpose related to the District mission.</i>	From Restricted Funds <i>Funds that can be used only for the specific purposes defined in federal or state laws, codes, and regulations.</i>	From Other Funds
<p><i>Non-discretionary base: required costs such as:</i></p> <ol style="list-style-type: none"> 1. Salary and benefits for permanent personnel (full-time faculty, staff, and administrators) except specially-funded positions 2. Retiree benefits 3. Board restricted reserves and special allocations, such as the amount of above-base funding 4. Utilities (gas, electric, etc.) 5. Insurance (liability, property, and students) 6. Legal and auditing fees 7. District-wide memberships and licenses, such as accreditation and athletic conferences 8. Contracts and leases 	<p>Restricted funds are distributed directly to the appropriate Service Area.</p>	<p>Revenue in the “from other funds” category may:</p> <ul style="list-style-type: none"> • Remain with the District entity that generated that revenue or • Be allocated to the unrestricted general fund
<p><i>Discretionary base: costs such as:</i></p> <ol style="list-style-type: none"> 9. Temporary personnel 10. Materials 11. Supplies 12. Equipment 13. Travel 14. Contract services 15. Program-specific subscriptions and memberships 		
<p><i>Above-base funding:</i> Prioritized by the Budget Committee and recommended to the District Governance Senate</p>		

Base Budget Development Process

The District relies on the following major principles to guide the budget development process:

1. Balance ongoing expenditures with ongoing revenues,
2. Maintain a minimum 6% reserve for economic uncertainties, and
3. Fund all expenditures in the non-discretionary base, such as contractual obligations.

Funding for the reserve and the non-discretionary base are included in the District budget as “off the top” costs and are not available to be allocated to one of the District’s four Service Areas:

1. Academic Services
2. Administrative Services
3. Student Services
4. Superintendent/President’s Office

As noted on the “Timeline and Process for Base Budget Development,” the budget development process begins in January. In its allocation of resources to the four Service Areas, the District uses an incremental approach to the budget development process.

- Step 1: The basic allocation for each Service Area is based on that Service Area’s prior year budget.
- Step 2: Carry-over funds from the prior year are generally not added to the basic allocation. Carryover may be approved in certain circumstances if a detailed request is submitted by the requesting department or unit to their respective Service Area administrator by May 15th, and if the request details a specific planned expenditure that is necessary and links to District Objectives. The request will be reviewed by Senior Management Council and/or the Vice President of Administrative Services for approval.
- Step 3: This basic allocation may also be adjusted based on a projection of how much FTES the District anticipates earning in the coming year based in part on the District’s workload capacity set by the state.
- Step 4: This basic allocation may also be adjusted based on decisions about (1) requests from Service Areas for base budget augmentations and/or (2) staffing requests. Administrative Procedures 3261, 3262 and 3263 outline the process for granting base budget augmentations and new or replacement faculty positions. The Senior Management Team determines the process for granting new or replacement classified and administrative positions and any base budget augmentation.

Adjustments may continue to be made to Service Area budgets throughout the spring and summer as new information is available from state. The final budget is presented to the Board of Trustees for adoption in September of each year.

Timeline and Process for Base Budget Development

<p>January 2014 <i>and each year thereafter</i></p>	<p>Board of Trustees reviews the Governor’s January Budget and establishes Board priorities aligned with the District’s Objectives in the Strategic Plan for the coming fiscal year.</p> <p>District Governance Senate reviews the District Goals in the Master Plan, and District Objectives documented in the Strategic Plan.</p> <p>Fiscal Administrators draft budget assumptions to reflect District Objectives external realities, such as the level of state apportionment, and forward the budget assumptions to the Budget Committee.</p>
<p>February – May 2014 <i>and each year thereafter</i></p>	<p>On a monthly cycle, the Budget Committee:</p> <ul style="list-style-type: none"> • Reviews and revises the budget assumptions as warranted based on new information; • Updates the District Governance Senate on the status of the budget assumptions for the next fiscal year; and <p>Fiscal Services builds a tentative budget and provides the District’s area managers with tentative allocations for the coming fiscal year.</p> <p>The Vice President of Administrative Services schedules annual meetings at each campus during the spring budget development period to communicate the District’s anticipated budget for the ensuing year.</p>
<p>June 2014 <i>and each year thereafter</i></p>	<p>The Vice President of Administrative Services presents the tentative budget to the Board of Trustees for approval. The presentation includes links between the resource allocations and the District Goals and District Objectives.</p>
<p>July – August 2014 <i>and each year thereafter</i></p>	<p>The Superintendent/President, Vice President of Administrative Services, and Dean of Fiscal Services adjust the proposed budget assumptions and the tentative budget as needed based on changes in the state budget.</p> <p>Fiscal administrators analyze year-end results and incorporate these results into local planning processes.</p>
<p>September 2014 <i>and each year thereafter</i></p>	<p>The Superintendent/President presents the final budget to the Board of Trustees. The presentation will include a description of the relationship between resource allocations and the District Objectives.</p> <p>The Board of Trustees approves the final budget.</p>

Above-Base Resource Allocation Process

The Board of Trustees determines the amount of Above-Base Funds available for a fiscal year. Above-Base Funds are divided into four categories:

1. Instructional equipment
2. Non-instructional equipment
3. Facilities
4. Technology

The process for allocating Above-Base Funds is described below and summarized in the chart that follows the description.

Definitions of Above-base Categories:

Instructional Equipment:

Equipment purchased for instructional and/or library/learning resource center activities involving presentations and/or hands-on experience to enhance student learning and skills development.

"Equipment" shall mean tangible district property (excluding land and/or buildings and improvements thereon and licensed motor vehicles) of a more or less permanent nature that cannot be easily lost, stolen or destroyed; but which replaces, modernizes or expands an existing instructional program. Classroom furniture is included.

"Library Materials" shall mean books, periodicals, related ordering, processing, cataloging or binding costs or services, reference databases, cataloging and/or security systems, maps, documents, microforms, or prerecorded audio-visual resources for the benefit of student learning.

Examples: Books, library materials, classroom desks, classroom chairs, industrial technology equipment; machines and equipment used in instruction, such as cook-tops and gas ranges, sewing machines, welding machines, drafting printers, lab equipment, maps, and models.

Non-Instructional Equipment:

Equipment purchased to aid or enhance staff work or office spaces that is not used for instructional or resource center purposes. "Equipment" shall mean tangible district property (excluding land and/or buildings and improvements thereon) of a more or less permanent nature that cannot be easily lost, stolen or destroyed.

Examples: Vehicles used to transport students or staff. Trailers used to transport any equipment. Gators, mowers and golf carts. Equipment and tools used for maintenance, operations, custodial or grounds purposes. Office equipment, shelves and furniture, signage. Equipment and machinery not used for instructional purposes such as fax machines, calculators, and shredders.

Facilities:

Any facility improvement or renovations with a life of over one year; land and/or building improvements

Examples: Storage sheds, improvements to curbing or walkways, adding room dividers or changing room layouts, carpeting, painting, window coverings, shelving or equipment storage that is built in (attached to the structure), shade structures, athletic equipment of a permanent nature (pool springboard or cover, bleachers).

Technology (note: Technology can be either instructional equipment [for state funding purposes], or non-instructional):

Technology is software, hardware, and infrastructure that either directly or indirectly affect instruction, learning outcomes, and services within the College of the Sequoias campus community. For purposes of Above-based funding, any request that reasonably fits into the above definition will be considered “technology”.

Examples: Software, hardware or directly attached peripheral equipment. Audio visual equipment needed for the support of smart classrooms. Computers, laptops, wireless infrastructure or wireless modems. Printers, phone systems, microphones, smart boards. Ceiling/wall projectors, video streaming and recording equipment.

Step 1

Requests for Above-Base Funds may be generated in one of two ways:

- Units may request Above-Base Funds through Program Review (Step 1A) or
- Units designated as a responsible party for a District Objective may request resources if funding is needed for the achievement of that District Objective (Step 1B). The Program Review process will be revised in 2014. In the revised process, responsible parties will request resources needed for a District Objective through Program Reviews and Step 1B will be eliminated.

STEP 1A
Units evaluate their existing on-going budgets as well as request Above-Base resources through Institutional Program Review

STEP 1B
Parties responsible for implementing a District Objective may request Above-Base resources if needed to accomplish the District Objective.

Step 2

Divisions review the requests for Above-Base Funds in the program reviews and collaborate with faculty and staff to identify funds within the department, program, or division to fulfill the request. Any funding requests that cannot be fulfilled at the unit level are prioritized at the division level. A prioritized list is created for each of four categories (Instructional equipment, Non-instructional equipment, Facilities, and Technology) and these are forwarded to the appropriate Service Area manager (Vice President of Academic Services, Administrative Services, or Student Services, or the Superintendent/President).

STEP 2
Divisions review funding requests, identify funds if possible, prioritize funding requests, and forward priorities to Service Area manager.

Step 3

Service Area managers lead a review of the division’s prioritized lists of requests for Above-Base Funds and collaborate with managers, faculty and staff to identify funds within the department, program, or division to fulfill the request. All remaining funding requests are prioritized at the Service Area level. The four Service Areas submit one prioritized list per Service Area (list includes Instructional Equipment, Non-instructional Equipment, Facilities, and Technology) which is forwarded to the Budget Committee.

STEP 3 Above-Base resource requests are prioritized within the Service Area. Those prioritized lists are sent to the Budget Committee for District-wide prioritization.			
Instructional Council	Student Services Council	Administrative Services	President’s Office

Step 4

The Budget Committee receives the four lists of Service Area prioritized resource requests and forwards the technology requests to the Technology Committee and the facilities requests to the Facilities Council. These committees review the funding requests and conduct technical and feasibility assessments, consolidating requests where possible.

STEP 4
The Budget Committee requests technical and feasibility assessments of requests for technology and facilities.

Step 5

With consideration of the Service Areas’ prioritized lists and the Technology Committee’s and Facilities Council’s technical and feasibility assessments, the Budget Committee prepares four final lists of institutional priorities using the Resource Request Rubric included in this document. This rubric weighs the resource requests in each of the four categories based on the extent to which they are justified by:

- Program Review and alignment with District Objectives;
- Breadth of impact;
- Potential impact on student success;

- Measurable outcomes; and
- Rank on the Service Area prioritized lists.

The Budget Committee finalizes the lists of institutional priorities and forwards the information to the District Governance Senate.

STEP 5
Budget Committee uses a rubric to prioritize the Above-Base resource requests and forwards the prioritized list to District Governance Senate.

Step 6

The District Governance Senate reviews and discusses the list of institutional priorities and identifies items that should or could be funded through the available resources, such as grants, COS Foundation, and other partnerships. The District Governance Senate then prioritizes the four lists for Above-Base Funds and recommends these priorities to the Superintendent/President.

STEP 6
District Governance Senate reviews the prioritized list and makes recommendation to Superintendent/President

Step 7

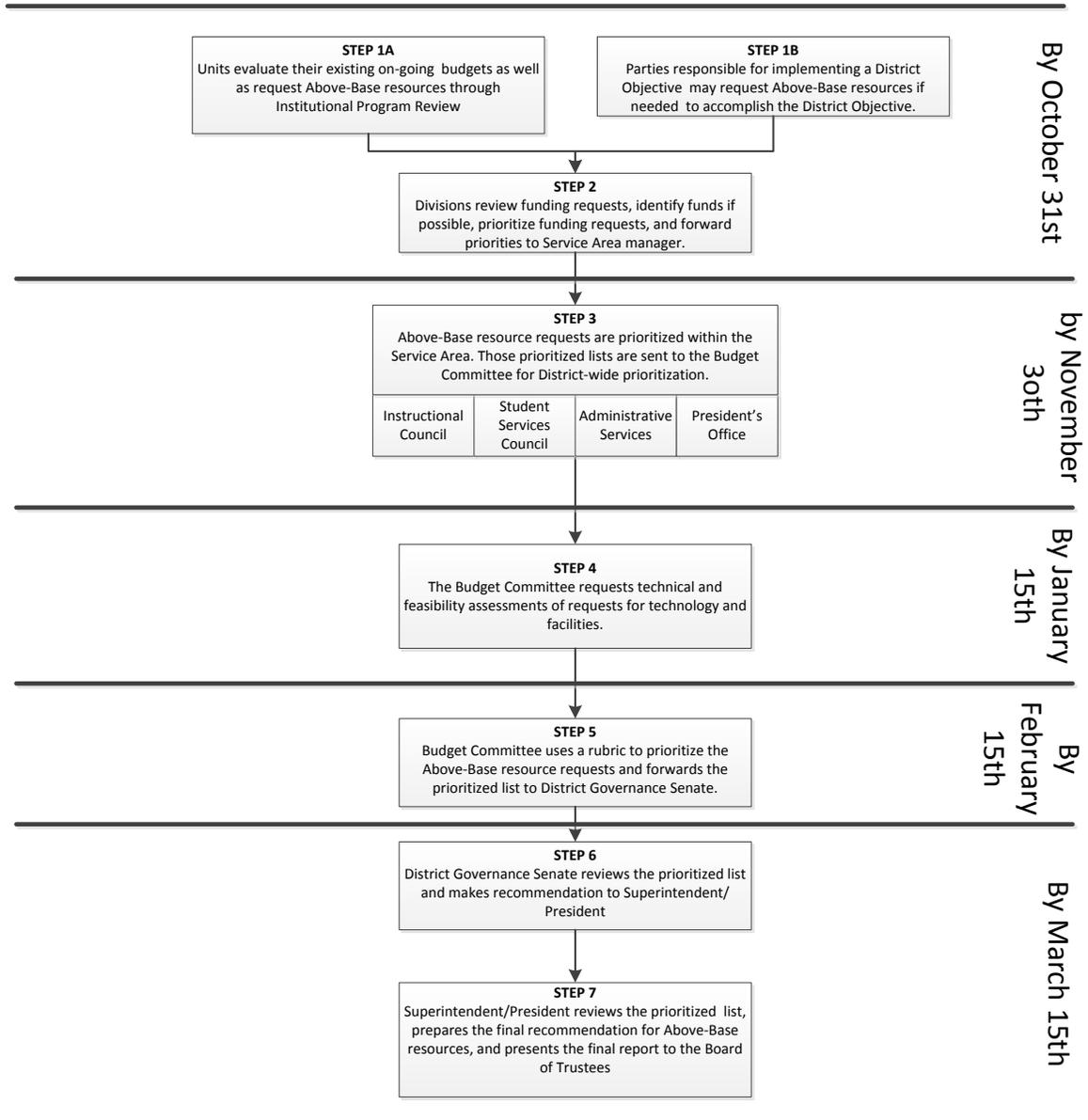
The Superintendent/President reviews the list of institutional priorities for Above-Base Funds recommended by the District Governance Senate with Senior Management. Following this dialogue, the Superintendent/President prepares the final list of institutional priorities as a report to the Board of Trustees. The report to the Board of Trustees includes an explanation of how the items on the prioritized list are justified based upon the link between the item to be purchased/funded and the solution of an issue identified in an Program Review or the link between the item to be purchased and a District Objective.

STEP 7
Superintendent/President reviews the prioritized list, prepares the final recommendation for Above-Base resources, and presents the final report to the Board of Trustees

Through this process, the Above-Base Resource Allocation Process links financial planning to the District mission and integrates resource allocation with other processes in the District’s cycle of integrated planning. When the process is completed, Administrative Services will create the budgets for the approved Above-base Funds, and the Vice Presidents and Superintendent/President (Service Area Managers) will oversee the expenditures of the budgets. Vice President of Administrative Services will notify Above-base applicants who are not granted

Above-base allocations in a timely manner, in order for applicants to submit other funding requests that may be available.

Above-Base Resource Allocation Process



College of the Sequoias Budget Committee
Rubric for Ranking Above-Base Funding Resource Requests

Criteria	3	2	1
Funding request is linked to District Objectives through its associated action.	Demonstrates clear links to multiple District Objectives	Demonstrates clear link to a District Objective	Demonstrates poor connection to District Objectives.
The action linked to the funding request is related to course/program/department outcomes.	Demonstrates significant linkage to multiple course/program/department outcomes	Demonstrates clear link to a course/program/department outcome	Demonstrates weak link to course/program/department outcome
Resource request is connected to achieving the action	Demonstrates significant need for the achievement of the action	Demonstrates moderate need for the achievement of the action	Demonstrates minimal need for the achievement of the action
Data support the rationale for the action and need for resource request	Data significantly supports rationale for the action and need for resource request	Data moderately supports rationale for the action and need for resource request	Minimal data present with no clear connection to rationale for the action and need for resource request
Funding request has been ranked by Service Area.	Demonstrates a high ranking in the top third by specific Service Area.	Demonstrates a middle ranking (third) by specific Service Area.	Demonstrates a low ranking (third) by specific Service Area.

Links between Resource Allocations and Planning

In the District's cycle of integrated planning, resources are allocated based on rationales that tie the request to either an Program Review or to District Objectives. Funding requests in Program Reviews are required to be related to the measurement of a student learning outcome, a service area outcome, or to a District Objective. The District Objectives in the Strategic Plan are derived from the District Goals, which in turn are based on the District mission.

The three processes that link resource allocations to Program Review and District Objectives are:

1. Development of Budget Assumptions

The budget development process reinforces the link between institutional planning and resource allocations through the budget assumptions. In early spring the Budget Committee drafts budget assumptions, reviews those draft assumptions with District Governance Senate, and modifies the assumptions as needed throughout the spring so that these reflect District Objectives as well as the impact of external decisions, such as the level of state apportionment.

2. Evaluation of Discretionary Base Budget Requests

During the budget development process a unit may elect to re-allocate funds from one budget category to another within the unit's discretionary base budget. The unit area manager request will include a justification based on how this budget shift will support the unit's ability to address an issue identified in its Program Review and/or contribute to achievement of a District Objective.

The unit area manager will contact fiscal services administration to implement the movement of funds. A summary report of re-allocated base budget funds will be presented by fiscal services to the Budget Committee annually in October of each fiscal year.

3. Evaluation of Above-Base Funding Requests

Requests for Above-Base Funds may be justified by an issue identified in an Program Review or justified as necessary for the achievement of a District Objective. These justifications are considered at all levels in the process of prioritizing requests for Above-Base Funds and are included in the final recommendation presented to the Board of Trustees.

Effectiveness of Resource Allocations

To meet the Accreditation Standard III.D.4., the District systematically assesses the effective use of financial resources and uses the results of the evaluation as a basis for improvement. This evaluation and assessment is multi-faceted and includes three processes.

1. Report on Impact of Prior Year Above-Base Funding

The effectiveness of prior year's resource allocation of Above-Base Funds will be documented in the Program Review process beginning in fall 2014. Units will be asked to summarize the programmatic impact of the prior year's Above-Base Funds, citing how the resources improved their effectiveness in serving students or moved the District toward achieving a District Objective. The Budget Committee annually monitors these justifications to ensure that this reporting is included in the District's annual cycle of tracking the effective use of resources to improve institutional effectiveness.

2. Annual Report on the Master Plan

This annual report:

- Summarizes progress on District Objectives,
- Analyzes whether that progress was effective in moving the District toward achievement of District Goals, and
- Identifies the District Objectives that will be the basis for resource allocations in the coming year.

In these ways, this document is, in essence, a report on the District's effective use of its resources.

3. Program Review

As part of Program Review, the assessments of student learning outcomes and service area outcomes are annually assessed, documented in the District's software management system, and are evaluated as part of the subsequent year's Program Review. Since the measurement of these outcomes reflects how the District expends its human and fiscal resources, improvements in these outcomes demonstrate the District's effective use of its resources.

Evaluation of Resource Allocation Processes

The District uses two processes to comply with Accreditation Standard I.B.6. in the effectiveness of ongoing planning and resource allocation processes.

1. Annual Process Review by Budget Committee

By May of each year, the Budget Committee evaluates the resource allocation and budgeting processes and prepares a report for the District Governance Senate. This assessment is based on feedback from those participating in resource allocation requests, the Budget committee themselves as well as the committee members' reflections. The results of this annual process review may be the basis for improving the processes for the subsequent year. The Vice President of Administrative Services will present any resulting changes to the processes during annual budget forums presented at all District sites.

2. Formal Assessment of Planning and Decision-making Processes

The District Governance Senate will conduct a formal assessment of planning and decision-making processes every three years beginning in spring 2015. After gathering feedback district-wide, the District Governance Senate will summarize that feedback in an assessment report. This report may include recommended revisions to one or more of the components in the District's model of integrated planning and/or decision-making processes. All approved revisions will be documented in one or both of these documents: *College of the Sequoias Integrated Planning Manual* and *College of the Sequoias Governance and Decision-Making Manual*.

Budget Committee

The function of the Budget Committee is to make recommendations regarding policies, planning, and other matters related to the District's fiscal resources. The co-chairs forward recommendations from this governance group to the District Governance Senate. After consideration of input from the District Governance Senate, and other recommendations, the Superintendent/President makes the final recommendations that are either implemented or submitted to the Board of Trustees for approval.

Purpose

- Make recommendations to District Governance Senate on policies, planning and other matters related to fiscal resources
- Review and revise budget assumptions that guide budget development
- Monitor the District's fiscal solvency
- Review the draft budget in its developmental stages
- Oversee, evaluate and assess the budget development process including making recommendations for Above-Base Funds and the District's Faculty Obligation Number
- Provide budget analysis to the District Governance Senate
- Develop and maintain a process for ensuring that resource allocations are linked to district planning
- Annually monitor justifications of how prior year's Above-Base Funds improved units' effectiveness in serving students or moved the District toward achieving a District Objective
- Review and discuss implementation of policies related to fiscal resources
- Serve as a forum for dialogue on ongoing fiscal activities, such as monthly and quarterly reports
- Review and share information on the state budget
- Conduct annual assessment of its own processes

Membership

- Administrative co-chair appointed by superintendent/president or his designee
- Faculty or staff co-chair elected from among members
- Vice-President of Administrative Services
- Three administrators appointed by the superintendent/president or his/her designee
- Four full-time faculty appointed by Academic Senate
- One adjunct faculty appointed by the adjunct faculty
- Two classified employees appointed by the classified employees
- One confidential employee appointed by the superintendent/president or his/her designee
- Two student representatives appointed by the Student Senate
- Non-voting member: Dean of Fiscal Services or designee

Board Policies and Administrative Procedures Related to Resource Allocations

Board Policy 6200 Budget Preparation

Administrative Procedure 6200 Budget Preparation

Board Policy 6250 Budget Preparation

Administrative Procedure 6250 Budget Management

Board Policy 6300 Fiscal Management

Administrative Procedure 6300 Fiscal Management

Board Policy 6400 Audits

Administrative Procedure 6400 Audits

Board Policy 3260 Program Review

Administrative Procedure 3261 Requests for Personnel, Budget Augmentations, Facilities, and/or Equipment

Administrative Procedure 3262 Selecting and Ranking Faculty

Administrative Procedure 3263 Submitting and Ranking Tenure Track Student Services Instructional and Non-instructional Faculty Vacancies