

Budget Committee - Annual Report 2013-14

College of the Sequoias Committee - Budget

- Purpose Statement:**
- 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
 - 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: Christine Statton, Co-Chair - Administrator
 Omar Gutierrez, Co-Chair - Confidential
 Matt Bourez - Faculty
 Marla Prochnow - Faculty
 Michael Skaff - Faculty
 Linda Yamakawa - Faculty
 Anne Leonard - Adjunct Faculty
 Stephen Meier - Classified
 Amelia Sweeney - Classified
 Kristin Hollabaugh - Administration
 Tim Hollabaugh - Administration
 Alex Bony - Student
 Michelle Rivera - Student
 Leangela Miller-Hernandez or Designee - Ex-Oficio

| Initiatives | Evaluation & Targets / Tasks | Results | Action & Follow-Up |
|---|------------------------------|---|--------------------|
| <p>Committee - Budget - General Expectations - Agendas Posted Minutes Recorded Quorum Attained Attendance at Meetings Recorded in Minutes</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>04/24/2014 - Agendas were posted for the 14 meetings. Minutes have been logged and posted on the committee webpage.</p> <p>Quorum was attained in 13 meetings and all meetings do have attendance recorded and listed on the minutes.</p> <p>Committee webpage: http://www.cos.edu/About/Governance/DistrictGovernanceSenate/Budget/Pages/default.aspx</p> | |

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| | | <p>Result: Satisfactory</p> <p>Report Type: End-of-Year</p> <p>Related Documents: Budget Committee Questionnaire results.doc</p> | |
| <p>Committee - Budget - Financial Planning & Budget Development - Budget Committee provides input on the processes of financial planning and budget development for the institution using realistic assessments of financial resources and budget assumptions.</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>01/14/2014 - Agendas were posted for each meeting.</p> <p>Minutes were taken and are readily available for each meeting.</p> <p>Quorum was attained for each meeting.</p> <p>Completed bylaws for the committee.</p> <p>Result: Satisfactory</p> <p>Report Type: Mid-Year</p> <p>04/24/2014 - Budget assumptions for the 14/15 budget were presented and approved January/February 2014. The assumptions used were the best known factors and the Governor's proposed 14/15 budget. http://www.ebudget.ca.gov/</p> <p>Result: Satisfactory</p> <p>Report Type: End-of-Year</p> <p>01/14/2014 - Budget Committee received training on most commonly used financial acronyms on 10/10/2013. Committee has committed to continued training.</p> <p>Created Budget Development Memo, to align to Strategic Plan for Base Budget transfers, starting Spring of 2014.</p> <p>Budget Committee received training on budget and financial reports.</p> <p>Result: Carried Forward</p> | <p>03/06/2014 - Budget committee expressed a better understanding of the terminology used in financial documents.</p> <p>Follow-Up: 03/06/2014 - Budget committee has committed to review this training on an annual basis.</p> |

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|---|------------------------------|---|---|
| | | Report Type: Mid-Year | |
| <p>Committee - Budget - Implementation of Above-Base Allocation Process - The Budget Committee will implement the above-base resource allocation process, according to the College of the Sequoias 2013 Resource Allocation Manual</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>04/24/2014 - Above-Base process was implemented by following the Resource Allocation Manual model. The committee found disconnect in utilizing the current rubric and comparing it to the information received via program review. The committee has proposed changes to the rubric and the Manual, in order to streamline the process and make its work-ability with the program review process stronger.</p> <p>The committee pursued feedback from the individuals that applied for Above-Base funding.</p> <p>Result: Satisfactory</p> <p>Report Type: End-of-Year</p> | |
| <p>Committee - Budget - Aligning Above-Base with District Objectives - Budget Committee will monitor and assess above-base requests to ensure the above-base allocations align with District Objectives.</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>01/14/2014 - New model for Above-Base Allocation process is underway.</p> <p>Improve District communication regarding the process to increase awareness.</p> <p>Result: Satisfactory</p> <p>Report Type: Mid-Year</p> | |
| | | <p>04/24/2014 - The committee utilized the rubric to test for alignment of request with the District Objectives. By using the program review process, it is much easier for a user to connect their request to a District Objective, and provide rational as to why the user believes the request assists in moving the Objective forward.</p> <p>Result: Carried Forward</p> <p>Report Type: End-of-Year</p> | <p>01/14/2014 - We will utilize the Above-Base rubric to rank requests.</p> <p>Organized requests and made available the requests for</p> |

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| | | <p>technology and facilities committees.</p> <p>Developing a ranking system within the four areas mentioned within the Resource Allocation Manual.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> | |
| <p>Committee - Budget - Provide prudent budget information - Budget Committee will provide information, as needed, to the District Governance Senate and to the Superintendent/President to ensure that resource allocation decisions are based on data, by utilizing the above-base resource allocation rubric to address issues identified in Institutional Program Review or contribute to achievement of a District Objective.</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>04/24/2014 - The committee had a standing item on the District Governance Senate agenda to provide information regarding budget and Budget committee. Rational on how to disburse above base funds are found in the resource Allocation Manual. The committee utilized the Manual, the program review and application request to score, via rubric, each request submitted.</p> <p>Result: Satisfactory</p> <p>Report Type: End-of-Year</p> <p>01/14/2014 - Budget Committee is involved in providing feedback regarding budget proposals and assumptions.</p> <p>Budget Committee noted that the rubric will need to be revised to align with the Program Review process.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> | |
| <p>Committee - Budget - Budget decisions are based on data - Budget Committee will ensure that resource allocations decisions are based upon data by implementing and revising the rubric on an annual basis.</p> <p>Academic Years: 2013 - 2014</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p> | | <p>04/24/2014 - The rubric was utilized to award above base funding. The committee felt that the current rubric does not compliment the current program review process well. The committee has revised the rubric and will have the revision go through the approval process.</p> <p>Result: Carried Forward</p> <p>Report Type: End-of-Year</p> | |

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| | | <p>01/14/2014 - Communicated with Program Review Committee.</p> <p>Budget Memo will be used to align budget changes to District objectives.</p> <p>Current rubric states the requests will be asked to provide outcomes. The information will not be given to the Budget Committee, as the Planning Manual places the duty of assessment on the Institutional Planning and Effectiveness Committee (IPEC). To connect the gap this year, the Budget Committee will send out an Assessment Memo, to capture the request's assessment and expected outcome. The Assessment Memo will be forwarded to IPEC.</p> <p>Result: Needs Improvement</p> <p>Report Type: Mid-Year</p> | |