

Unit Assessment Report - Four Column

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
 Mary Schaefer, Co-Chair - Confidential
 David Loverin
 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
 Josh Avila - Student
 Leangela Miller-Hernandez or Designee - Ex-Oficio

Initiatives	Evaluation & Targets / Tasks	Results	Action & Follow-Up
Committee - Budget - General Expectations - Agendas Posted Minutes Recorded Quorum Attained Attendance at Meetings Recorded in Minutes Academic Years: 2013 - 2014 2014 - 2015 Start Date: 09/02/2013 Initiative Status: Active		01/21/2015 - Agendas have been posted for all seven meetings so far in 2014-15. Quorums have been attained at all seven meetings so far. Minutes have been approved and posted for each meeting. The attendance at the meetings has been recorded in the minutes. Result: Carried Forward Report Type: Mid-Year	
		09/08/2014 - Initial Report Result: Carried Forward Report Type: Beginning of Year	
		04/24/2014 - Agendas were posted for the 14 meetings. Minutes have been logged and posted on the committee webpage. Quorum was attained in 13 meetings and all meetings	

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		<p>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> <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 2014 - 2015</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> <hr/> <p>01/21/2015 - Budget Committee continues to receive training on budget and financial reports. The Budget Committee provides input on financial processes at every meeting, but will begin focusing on the budget development and planning process for the District beginning this month (January 2015). Realistic assessments of financial resources will be discussed, particularly relating to revenues and FTES. Preliminary budget assumptions will be presented at this meeting (January 2015), and will be discussed in Budget Committee this spring, as the budget is developed.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> <hr/> <p>09/08/2014 - Initial Report</p> <p>Result: Carried Forward</p> <p>Report Type: Beginning of Year</p> <hr/> <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.</p>	

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		<p>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>Report Type: Mid-Year</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>
<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 2014 - 2015</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p>		<p>01/21/2015 - Committee will use the Above-Base rubric to rank requests. Committee organized requests and reviewed feasibility studies for applicable requests (from Facilities and Technology) at the January 2015 meeting. The Committee monitored and assessed the alignment of prior year above-base funded requests through analyzing the Resource Allocation Assessment Memos collected this fall 2014 from each recipient, and reviewed alignment with District Objectives.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> <p>09/08/2014 - Initial Report</p> <p>Result: Carried Forward</p> <p>Report Type: Beginning of 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:</p>	

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		<p>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 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 above-base 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. The Budget Committee will review the rubric on an annual basis and revise if necessary.</p> <p>Academic Years: 2013 - 2014 2014 - 2015</p> <p>Start Date: 09/02/2013</p> <p>Initiative Status: Active</p>		<p>01/21/2015 - Budget Committee is involved in providing feedback regarding budget proposals and assumptions. Feedback is taken to District Governance Senate regularly. Based on feedback, Budget Committee revised the Above-Base Resource Allocation Rubric in spring 2014 to better align with the new Program Review process.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> <p>09/08/2014 - Initial Report</p> <p>Result: Carried Forward</p> <p>Report Type: Beginning of Year</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>	

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		Report Type: Mid-Year	
Committee - Budget - Budget Decisions are linked to District Planning - Budget Committee will develop and maintain a process to ensure that resource allocations are linked to district planning Academic Years: 2013 - 2014 2014 - 2015 Start Date: 09/02/2013 Initiative Status: Active		01/21/2015 - The Budget Committee was involved in review and revisions to AP 3261, which directs the resource allocation procedures for ongoing base-budget augmentations, and classified and management new positions. The Budget Committee reviewed and revised the Rubric for Above-Base resource allocations in spring 2014, to better ensure that the allocations are linked to district planning. The Committee will review budget development this spring (2015) to ensure resource allocations are linked to district planning. Result: Carried Forward Report Type: Mid-Year	
		09/08/2014 - Initial Report Result: Carried Forward Report Type: Beginning of Year	
		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 he approval process. Result: Carried Forward Report Type: End-of-Year	
		01/14/2014 - Communicated with Program Review Committee. Budget Memo will be used to align budget changes to District objectives. 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. Result: Needs Improvement Report Type: Mid-Year	

Initiatives	Evaluation & Targets / Tasks	Results	Action & Follow-Up
<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 Resource Allocation Manual</p> <p>Academic Years: 2014 - 2015</p> <p>Start Date: 09/01/2014</p> <p>Initiative Status: Active</p>		<p>01/21/2015 - The Budget Committee follows the Resource Allocation Manual timeline very closely for Above-Base resource allocations. Feasibility studies have been obtained for this year's requests, and initial review of the requests and studies will occur at the January meeting. The Committee will follow the manual and complete all Above-Base approval steps in February and March, to complete the process.</p> <p>Result: Carried Forward</p> <p>Report Type: Mid-Year</p> <hr/> <p>09/08/2014 - Initial Report</p> <p>Result: Carried Forward</p> <p>Report Type: Beginning of Year</p>	