

# Committee/Council/Senate Report

## 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

**Memberships:** Christine Statton, Co-Chair - Administrator

- Mary Schaefer, Co-Chair - Confidential
- Tim Hollabaugh - Administration
- David Loverin - Administration
- Dorianna Mendietta - Administration
- TBD- Faculty
- Marla Prochnow - Faculty
- Michael Skaff - Faculty
- Linda Yamakawa - Faculty
- TBD - Adjunct Faculty
- Ahsen Baig - Classified
- Ryan White - Classified
- Pablo Villagrana - Student
- Linda McCauley or Designee - Ex-Oficio

Initiatives	Evaluations	Results	Actions
General Expectations - Agendas Posted	Directly related to Outcome	Report Type: End-of-Year Result: Carried Forward	
Minutes Recorded		Agendas have been posted for all meetings in 2015-16.	
Quorum Attained		Quorums have been attained at all meetings. Minutes have been approved and posted for each meeting. The	
Attendance at Meetings Recorded in			

## Initiatives

Minutes

**Initiative Status:** Active

**Academic Year:** 2013 - 2014, 2014 - 2015, 2015 - 2016

**Start Date:** 09/02/2013

## Evaluations

Directly related to Outcome

attendance at the meetings has been recorded in the minutes. (04/06/2016)

**Report Type:** End-of-Year

**Result:** Carried Forward

Agendas have been posted for all meetings in 2014-15. Quorums have been attained at all meetings. Minutes have been approved and posted for each meeting. The attendance at the meetings has been recorded in the minutes. (04/15/2015)

**Report Type:** End-of-Year

**Result:** Satisfactory

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 do have attendance recorded and listed on the minutes.

Committee webpage:

<http://www.cos.edu/About/Governance/DistrictGovernanceSenate/Budget/Pages/default.aspx> (04/24/2014)

## Related Documents:

[Budget Committee Questionnaire results.doc](#)

## Actions

### 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.

**Initiative Status:** Active

**Academic Year:** 2013 - 2014, 2014 - 2015, 2015 - 2016

**Start Date:** 09/02/2013

Directly related to Outcome

**Report Type:** End-of-Year

**Result:** Carried Forward

The Budget Committee regularly reviews budget and financial reports, and provides input on financial processes at committee meetings. The Budget Committee has been reviewing budget development and the planning processes during January, February, March, and April 2016. The committee assesses financial resources relating to revenues, FTE's, and FON, as well as other general fund and categorical revenues. The committee continues to provide input on the budget development process. (04/06/2016)

**Report Type:** End-of-Year

**Result:** Carried Forward

The budget committee regularly reviews budget and financial reports. The committee provides input on financial processes at every meeting. The budget committee has been reviewing budget development and the planning processes during January, February, March, and April 2015.

**Initiatives****Evaluations****Results****Actions****Directly related to Outcome**

The committee assesses financial resources relating to revenues and FTE S, as well as other general fund and categorical revenues. The committee continues to provide input on the budget development process. (04/15/2015)

**Report Type:** End-of-Year**Result:** Satisfactory

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/> (04/24/2014)

**Directly related to Outcome**

**Aligning Above-Base with District Objectives** - Budget Committee will annually monitor and assess how prior years above-base allocations improved a unit's effectiveness or moved the District towards achieving a District Objective.

**Initiative Status:** Active**Academic Year:** 2015 - 2016**Start Date:** 08/27/2015**Report Type:** End-of-Year**Result:** Carried Forward

The Budget Committee will review and assess the Above-Base Assessment Memo at the late April/early May meeting. (04/06/2016)

**Directly related to Outcome**

**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

**Initiative Status:** Active**Academic Year:** 2014 - 2015, 2015 - 2016**Start Date:** 09/01/2014**Report Type:** End-of-Year**Result:** Carried Forward

The Budget Committee effectively implemented the above-base resource allocation process, according to the Resource Allocation Manual. 2015-16 allocations were presented to the Board of Trustees in March, and allocations were booked to department budgets by March 31. (04/06/2016)

**Report Type:** End-of-Year**Result:** Carried Forward

The budget committee effectively implemented the Above Base resource allocation process, according to the resource allocation manual. 2014-15 allocations were presented to the Board of Trustees in March, and allocations were booked to department budgets by March 31. (04/15/2015)

**Directly related to Outcome**

**Provide Information for Above-Base Ranking** - Budget Committee will provide information as needed to the District Governance Senate and to the

**Report Type:** End-of-Year**Result:** Carried Forward

Budget committee provided information to District

**Initiatives****Evaluations**

Superintendent/President to ensure that above-base resource allocation decisions are based on data and in alignment with the above-base resource allocation rubric. The Budget Committee will review the resource allocation rubric on an annual basis and revise if necessary.  
**Initiative Status:** Active  
**Academic Year:** 2015 - 2016  
**Start Date:** 08/27/2015

**Directly related to Outcome**

Governance Senate for the final prioritization process of above-base resource allocations. DGS used the information provided to change a final ranking for two items. Budget committee's ranking decisions were based on the resource allocation rubric. The rubric will be reviewed/revised again at BC meetings in April 2016, and proposals will be forwarded to DGS. (04/06/2016)

**Results****Actions**

**Budget Decisions are Linked to District Planning - Budget Committee** implements a process to ensure that resource allocations are linked to District planning. The committee discusses concerns when they arise, and shares those concerns with District Governance Senate.  
**Initiative Status:** Active  
**Academic Year:** 2015 - 2016  
**Start Date:** 08/27/2015

**Directly related to Outcome**

**Report Type:** End-of-Year  
**Result:** Carried Forward  
 The Budget Committee monitors all changes to the General Fund budget monthly. The Budget Committee considers making recommendations to District Governance Senate and to the President when deemed appropriate for specific resource allocations that link to District planning and operations, such as the additional budget approved in advance for 2016-17 STRS/PERS increased costs. (04/06/2016)