

Assessment Impact by Unit Objectives

College of the Sequoias

Committee - Budget

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- 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 Robinson - Administration
 Tim Hollabaugh - Administration
 Josh Avila - Student
 Leangela Miller-Hernandez or Designee - Ex-Oficio

Initiative: General Expectations

Agendas Posted
 Minutes Recorded
 Quorum Attained
 Attendance at Meetings Recorded in Minutes

Academic Year: 2013 - 2014
 2014 - 2015

Start Date: 09/02/2013

Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - 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.			End-of-Year
Result:			

Results			
Result	Action	Follow-Up	Report Type
Carried Forward			
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.			Mid-Year
Result: Carried Forward			
09/08/2014 - Initial Report			Beginning of Year
Result: Carried Forward			
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 do have attendance recorded and listed on the minutes.			End-of-Year
Committee webpage: http://www.cos.edu/About/Governance/DistrictGovernanceSenate/Budget/Pages/default.aspx			
Result: Satisfactory			
Related Documents: Budget Committee Questionnaire results.doc			
01/14/2014 - Agendas were posted for each meeting.			Mid-Year
Minutes were taken and are readily available for each meeting.			
Quorum was attained for each meeting.			
Completed bylaws for the committee.			
Result: Satisfactory			

Initiative: 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.

Academic Year: 2013 - 2014
2014 - 2015

Start Date: 09/02/2013

Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - The budget committee regularly reviews budget and financial reports. The committee provides input on financial processes at			End-of-Year

Results			
Result	Action	Follow-Up	Report Type
<p>every meeting. The budget committee has been reviewing budget development and the planning processes during January, February, March, and April 2015. 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.</p> <p>Result: Carried Forward</p>			
<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>			Mid-Year
<p>09/08/2014 - Initial Report</p> <p>Result: Carried Forward</p>			Beginning of Year
<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>			End-of-Year
<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>03/06/2014 - Budget committee has committed to review this training on an annual basis.</p>	Mid-Year

Initiative: Implementation of Above-Base Allocation Process 2013

The Budget Committee will implement the above-base resource allocation process, according to the College of the Sequoias 2013 Resource Allocation Manual

Academic Year: 2013 - 2014

Start Date: 09/02/2013

Initiative Status: Inactive

Results			
Result	Action	Follow-Up	Report Type
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. The committee pursued feedback from the individuals that applied for Above-Base funding. Result: Satisfactory			End-of-Year
01/14/2014 - New model for Above-Base Allocation process is underway. Improve District communication regarding the process to increase awareness. Result: Satisfactory			Mid-Year

Initiative: 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.

Academic Year: 2013 - 2014
2014 - 2015
Start Date: 09/02/2013
Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - The committee used the Above Base rubric to rank requests. The committee organized the requests and reviewed feasibility studies before finalizing the rankings. The committee monitored and assessed alignment of prior year above base funding requests by analyzing the resource allocation assessment memos in fall 2014. For current year allocations, the committee will monitor and assess the effectiveness of these allocations in fall 2016. Special weight is given in the rubric ranking process for alignment with district objectives, and extensive discussion occurred regarding specific alignment with district objectives. Result: Carried Forward			End-of-Year
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.			Mid-Year

Results			
Result	Action	Follow-Up	Report Type
Result: Carried Forward			
09/08/2014 - Initial Report			Beginning of Year
Result: Carried Forward			
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.			End-of-Year
Result: Carried Forward			
01/14/2014 - We will utilize the Above-Base rubric to rank requests.			Mid-Year
Organized requests and made available the requests for technology and facilities committees.			
Developing a ranking system within the four areas mentioned within the Resource Allocation Manual.			
Result: Carried Forward			

Initiative: 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.

Academic Year: 2013 - 2014
2014 - 2015

Start Date: 09/02/2013

Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - The committee regularly provided pertinent information to District governance Senate regarding budget development and budget assumptions. The budget committee specifically used the Above Base resource allocation rubric to prioritize needs that were identified in program review or contributed to achievement of a district objective. The budget committee will revise the rubric again for 2015-16. A first draft revision has been prepared.			End-of-Year
Result: Carried Forward			
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			Mid-Year

Results			
Result	Action	Follow-Up	Report Type
Committee revised the Above-Base Resource Allocation Rubric in spring 2014 to better align with the new Program Review process. Result: Carried Forward			
09/08/2014 - Initial Report Result: Carried Forward			Beginning of Year
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. Result: Satisfactory			End-of-Year
01/14/2014 - Budget Committee is involved in providing feedback regarding budget proposals and assumptions. Budget Committee noted that the rubric will need to be revised to align with the Program Review process. Result: Carried Forward			Mid-Year

Initiative: 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 Year: 2013 - 2014
2014 - 2015
Start Date: 09/02/2013
Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - The budget committee regularly monitors, at least once a month at committee meetings, budget development decisions and district budget planning. The committee reviews projected new revenues and resources, and reviews and discusses planned resource allocations. The district integrated planning model is an integral part of the committee's monthly work. Result: Carried Forward			End-of-Year
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			Mid-Year

Results			
Result	Action	Follow-Up	Report Type
<p>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.</p> <p>Result: Carried Forward</p>			
09/08/2014 - Initial Report			Beginning of Year
<p>Result: Carried Forward</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.			End-of-Year
<p>Result: Carried Forward</p>			
01/14/2014 - Communicated with Program Review Committee.			Mid-Year
<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>			

Initiative: 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

Academic Year: 2014 - 2015
Start Date: 09/01/2014
Initiative Status: Active

Results			
Result	Action	Follow-Up	Report Type
04/15/2015 - 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.			End-of-Year
<p>Result: Carried Forward</p>			

Results

Result	Action	Follow-Up	Report Type
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. Result: Carried Forward			Mid-Year
09/08/2014 - Initial Report Result: Carried Forward			Beginning of Year