

Budget Committee Agenda

Wednesday, March 27, 2019
SSV-151
2:30 p.m. - 3:30 p.m.

Type of Meeting: *Regular*

Please Review/Bring: *Agenda, Minutes and Supporting Documents*

Committee Members:

Diana Keelen, Co-Chair	Executive Director of Business Services (Co-Chair)	Standing
Ty Mettler, Co-Chair	Academic Senate President or Designee (Co-Chair)	Standing
Berta Bilbao	Adjunct Faculty Representative	2018-2019
Taleen Rose	ASO Representative	(1-year term)
Maria West	Classified Representative	2017-2020
Nichelle Williams	CMS Representative	2018-2021
Riley Dwyer	Dean of Academic Affairs	2016-2019
Jill Zimmerman	Dean of Student Services	2017-2020
<i>Vacant</i>	Enrollment Management Committee	(3-year term)
Jared Simmons	Facilities	2017-2020
Karen Heinzman	Faculty Representative	2017-2020
Sergio Gomez	Human Resources	2018-2021
Rick Shaw	Information Technology Committee	2016-2019
Richard Fleishman	Outcomes Committee	2018-2021
<i>Vacant</i>	Program Review Committee	(3-year term)
Vanessa Gibson	Student Success Committee	2016-2019
Pamela Ford	Classified Union	2017-2020
Violet Christopher	Faculty Union	2018-2021

Ex-Officios:

Vacant	VP Academic Affairs, Ex-Officio	Standing
Mark Bryant	VP HR & Employee Relations, Ex-Officio	Standing
Erin Vines	VP Student Services, Ex-Officio	Standing
Vacant	VP Academic Affairs, Ex-Officio	Standing

Items	Person	Action / Notes
I. Approval of Minutes: February 27, 2019 Meeting	Ms. Keelen	
II. Discussion Items: Review Budget Requests Scoring Results	Ms. Keelen	
III. Budget Committee Participatory Governance Committee Goals	Ms. Keelen	<ul style="list-style-type: none"> Becoming a leader in community college budgeting practices

		<ul style="list-style-type: none"> ○ Best Practices in Community College Budgeting – Government Finance Officers Association (GFOA) ○ Reviewing assessment of gaps in student achievement ○ Integration of gap analysis through strategic planning goals with resource allocation ● Planning for targets in the new funding formula <ul style="list-style-type: none"> ○ In depth review and analysis of funding formula ○ Planning & Modeling changes in factors ○ Using assessment data ○ Establishing goals and targets ● Reviewing & Incorporating the Chancellor’s Office Sound Fiscal Management checklist into budget processes and documents <ul style="list-style-type: none"> ○ Schedule annual review-April of each year ○ Incorporate into Tentative & Adopted Budgets ● Expanding District resource allocation process for all resource requests regardless of funding source
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NEXT MEETING DATE:

April 24, 2019 (Joint SP & BC)

2019 MEETINGS:

5/22, 6/26



Budget Committee Minutes

Wednesday, February 27, 2019
A-140
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular*
Note Taker: *Rhonda Burgess*
Please Review/Bring: *Agenda, Minutes, Supporting Docs*

Committee Members:

Diana Keelen, Co-Chair	Executive Director of Business Services (Co-Chair)
Ty Mettler, Co-Chair	Academic Senate President or Designee (Co-Chair) - ABSENT
Berta Bilbao	Adjunct Faculty Staff
Taleen Rose	ASO Representative - ABSENT
Maria West	Classified Representative
Nichelle Williams	CMS Representative - ABSENT
Riley Dwyer	Dean of Academic Affairs
Jill Zimmerman	Dean of Student Services
<i>Vacant</i>	Enrollment Management Committee
Jared Simmons	Facilities
Karen Heinzman	Faculty Staff
Sergio Gomez	Human Resources – ABSENT
Rick Shaw	Information Technology Committee
Richard Fleishman	Outcomes Committee – ABSENT
<i>Vacant</i>	Program Review Committee
Vanessa Gibson	Student Success Committee - ABSENT
Pamela Ford	Classified Union - ABSENT
Violet Christopher	Faculty Union

Ex Officios:

Mark Bryant	VP HR & Employee Relations, Ex-Officio - ABSENT
Erin Vines	VP Student Services, Ex-Officio
Vacant	VP Academic Affairs, Ex-Officio

Items	Person	Action
I. Approval of Minutes: August 29, 2018 Meeting	Ms. Keelen	Minutes were approved as presented.
II. Discussion Items: Review of the Budget Requests Scoring Process for 2019-2020 Requests	Ms. Keelen	Ms. Keelen reviewed the process for scoring budget requests for the 2019-2020 cycle. Attendees that have started scoring gave positive feedback about the process.



III. Governance Committee Goals	Ms. Keelen	Ms. Keelen requested members to review the charter on the website and return to the next meeting with suggestions to establish budget committee goals for the remainder of the academic year 2018-2019. Goals will be accountable with results. Report is due to the President's office by the end of May.
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NEXT MEETING DATE:

March 27, 2019

2019 MEETINGS:

4/24 (Joint SP & BC), 5/22, 6/26

Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Facilities Services	3	BE WEST ELEVATOR MODERNIZATION	50,000.00	14505	6100	710000			1013
Facilities Services	5	ELECTRONIC LOCK UPGRADE	100,000.00	14505	6100	710000			886
IERP / Library Services	4	SENSE Administration for Fall 2019	10,000	11100	5310	660000			883
IERP / Library Services	1	Sirsi data extraction fees and any base subscription costs associated with transition to new LSP	40,000	27105	3106	120000			879
Facilities Services	4	NEW BOOM LIFT	80,000.00	14505	6100	710000			860
Facilities Services	1	NEW PARKING LOT TICKET MACHINES	115,000	14505	6100	710000			857
IERP / Library Services	7	New Circulation Desk	50,000	12710	4561	612000			749
IERP / Library Services	6	Redesign and improvement of study rooms for student use	100,000	12710	4561	612000			707
Business Services	1	Need for an Electric Reach Truck, New	48,500	14020	6400	677000			666
Student Life & Services	6	Job Placement Center Marketing	10,000	13220	5830	647000			656
Student Life & Services	9	Law Scholars	40000	00000	0000	000000			599

Master List Report

Fiscal Year: Select a Report Type

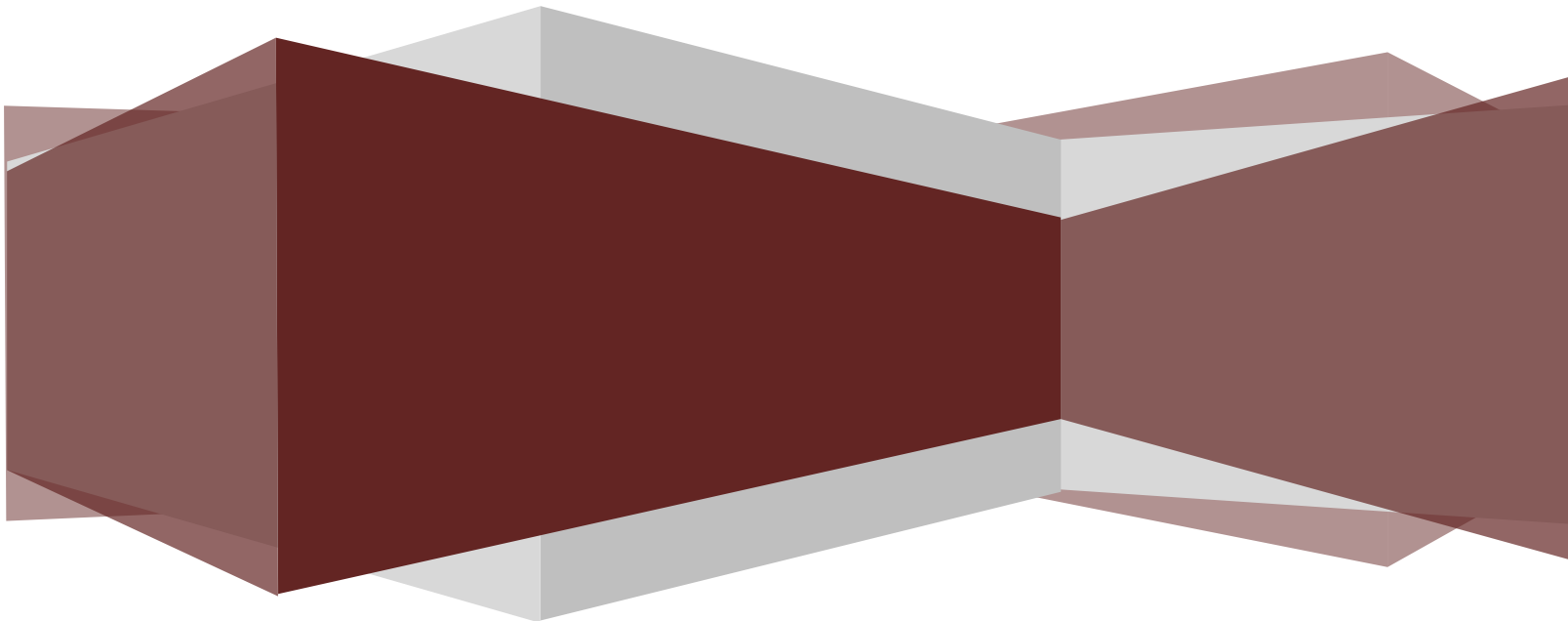
Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Mathematics, Science, & Engineering	1	Increase base funding for instruction in the Biological Sciences.	60,000	12360	4300	040100			976
Risk Management	1	Contract Services (including Contract & Consulting, Training and Inspections)	36,516.00	11032	5100	679900			974
Risk Management	2	Training - Disaster Preparedness	10,000.00	11031	5100	679900			966
Information Technology Services / IMC	1	Annual Licensing for Cisco Umbrella	15,000	50-53	10-6	780000			962
Mathematics, Science, & Engineering	2	Increase base funding for instruction in the Physical Sciences.	18,000.00	12360	4300	190100			952
IERP / Library Services	5	Continue the Collection development of books and other reference printed materials for the Library	200,000	12710	6300	612000			949
Information Technology Services / IMC	2	Renewal Funding for BitDefender/BitLocker Encryption solution	13,000	1150-	5310	-67800			894
Student Life & Services	1	First Year Experience (FYE) SUSTAINABILITY	270,000.00	20556	2055	696000			890
IERP / Library Services	2	Annual Maintenance for Tableau	5,000	11100	5300	660000			868
Facilities Services	2	PARKING LOT REPAIRS	120,000.00	14505	6100	710000			844
Career Technical Education	2	Agumentation of Supply Budget	60,000.00	01215	5430	009505			829
Career Technical Education	1	To establish a yearly supply budget for the BS Degree program	15,000.00	12165	4300	092400			805
Student Life & Services	5	Expand services to grow the International Students Program	8,000	00001	3053	640000			796

from 20 to 40 total students

Student Life & Services	2	Increase Student Worker Budget to support Student Worker Pool	20,000	13220	2302	647000	793
Student Life & Services	8	Growth for the Study Abroad program	2000	24631	3208	696200	762
Student Life & Services	4	Support growth in Outreach areas high schools and the community	8,000	24631	3208	696200	760
Information Technology Services / IMC	3	MDM (Mobile Device Management) Solution	8,000	11505	3106	780000	717
Student Life & Services	3	Job Fair; District Support	3000.00	13220	4500	647000	670
Business Services	2	Contract Management Software	25000	14020	5310	677000	668
Business Services	3	Software to obtain quotes and market research	300	14020	5310	677000	586
Student Life & Services	7	Student Worker Recognition	1500.00	13220	4500	647000	488

GFOA AWARD FOR BEST PRACTICES IN COMMUNITY COLLEGE BUDGETING

Applicant and Judges' Guide



GFOA Award for Best Practices in Community College

Applicant and Judges' Guide

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Introduction

This document provides an overview of the GFOA Award for Best Practices in Community College Budgeting. Readers are encouraged to first consult the “Definitions” section of this document as a number of terms have been given precise definitions in order to make this document and its instructions as clear and consistent as possible. Terms that have precise definitions have been capitalized. This document explains all aspects of the GFOA Award for Best Practices in Community College Budgeting including eligibility, the process for applying and judging the awards, and the criteria that will be used to assess whether an applicant has won the award.

Definitions

Academic Officer. An employee of the Applicant who is in an executive position with substantive responsibility over academics. The Academic Officer must be a co-sponsor of the Applicant’s Submittal. Positions that could fill the role of Academic Officer include academic vice president, vice chancellor for academic affairs, provost, etc.

Action Plan. A plan that describes the steps the Applicant will take to put its Institutional Priorities into place. A Plan of Action is described in much greater detail in the Best Practices.

Applicant. The organization that is applying for the Award, this is most commonly a Community College or Community College District. See the “Eligibility” section of his document for more information on eligible organizations.

Application. See Award Application.

Award Application. The application for the Award for Best Practices in Community College Budgeting. In the Application the Applicant must submit essay style responses to describe how the Applicant has met the Award Criteria. The Award Application along with other components of the Submittal comprise the Applicant’s complete entry into the GFOA Award for Best Practices in Community College Budgeting program.

Award Criteria. The criteria the Applicant must meet, in order to receive the GFOA Award for Best Practices in Community College Budgeting. The Award Criteria are derived from the Best Practices.

Award Interview. A phone interview during which the Judge(s) will have the opportunity to ask the Finance Officer and Academic Officer questions about the Applicant’s Submittal.

Award Program. The program administered by GFOA which receives Submittals, assesses Submittals, and bestows the GFOA Award for Best Practices in Community College Budgeting.

Best Practices. A set of recommended budgeting practices for community colleges that have been researched and officially adopted by GFOA. The Best Practices in Community College Budgeting are available at GFOA’s website and are referenced in the section of this document that describes the Award Criteria. Note that the Best Practices are also referred to as the “Best Practices for Budgeting in

Community Colleges Budgeting” in order to differentiate them from GFOA’s general best practices, which are intended for governments generally and not community colleges in particular. For purposes of this document, the term “Best Practices” is used to refer only to the Best Practices in Community College Budgeting.

GFOA Award for Best Practices in Community College Budgeting. The award given to Applicants who meet the Award Criteria.

Budget Document. The Applicant's budget document, which has been officially adopted by the Applicant’s governing board.

Finance Officer. An employee of the Applicant that is in an executive position with substantive responsibility over the budget, and who is a co-sponsor of the Applicant’s Submittal to win the GFOA Budget Award. Positions that could fill the role of Finance Officer include a finance director, budget director, chief financial officer, etc.

Category. A grouping of Award Criteria. There are a total of six Categories of Award Criteria.

Criteria. See Award Criteria.

Institutional Priority. An Institutional Priority is the overall approach for overcoming the problems highlighted by the Applicant’s diagnosis of the issues that it faces. An Institutional Priority is adopted as part of the budget process in order to provide general direction for decision making. It does not have to specifically identify the action steps that need to be taken. Institutional Priorities are described in much greater detail in the Best Practices.

Judge. An individual who assesses whether or not the Applicant has met the Award Criteria. The Applicant’s submittal will be assessed by multiple judges, at least one of whom will be a GFOA staff member and at least one of whom will be an individual outside of GFOA.

Mandatory Criteria. Award Criteria which the Applicant must meet in order to win the Award for Best Practices in Community College Budgeting.

Programmatic Element. A Programmatic Element is a categorization of direct budgetary inputs (e.g., personnel, dollars) that can be clearly associated with some service provided by the college.

Submittal. The totality of the information the Applicant submits to the Award Program. The Submittal includes the Award Application, Supplementary Materials, the Budget Document, and the Award Interview.

Supplementary Materials. The working documents that are a product of the Applicant’s budget process, which are provided to the Award Program by the Applicant in order to better illustrate how the Applicant has complied with the Award Criteria. Note that it is not GFOA’s intent that the Supplementary Materials be appended to the Applicant’s Budget Document. GFOA only requires that the Supplementary Materials be submitted to the Award Program – the Applicant can decide whether or not to make any of the Supplementary Materials available to the general public.

About the Award

The Award Program is designed to assess whether the Applicant's budget process adheres to the Best Practices for Community College Budgeting that have been developed by GFOA. The Award Criteria and recognition for achieving the Award will emphasize alignment of the resource allocation process and improvement of student outcomes. It is GFOA's hope that participation in the Award Program will encourage Applicants to integrate the Best Practices into their budget processes.

Eligibility for the Award Program

Community colleges are the primary audience for the award, so any community college is eligible to participate in the Award Program. A community college is broadly defined as a public institution of higher learning that is primarily intended to serve the local region around its physical location and where the primary focus is on degrees or educational attainment other than a four year bachelor's degree (though bachelor's degrees could be offered). Ineligible parties include sub-units of a community college (e.g., individual campuses within a community college organization), individual employees in a community college, private colleges, research universities, and traditional four-year universities, and organizations that provide services to community colleges, but do not teach students.

Sources of Evidence that Applicants Submit

The Award Program asks applicants to provide evidence that their budget process complies with the Award Criteria. Applicants will be judged using four primary sources of evidence:

Budget Document: The Applicant's official Budget Document that was formally adopted by the Applicant's governing board will be used to demonstrate the board's formal commitment to plans, strategies, and resource allocations that align the Applicant's finances with student achievement.

Award Application: The Award Application will be used by the Applicant to give short essay explanations of how they are complying with the Best Practices.

Supplementary Materials: The Supplementary Materials submitted by the Applicant are comprised of documents that wouldn't necessarily go into the Budget Document, but are important to illustrating the Applicant's budget process and adherence to the Best Practices. The Supplementary Materials also should include working papers that are produced by the Applicant as a natural part of that process, and not produced specifically for the purposes of the Award Program. Note that GFOA does not require the Applicant to append supplementary materials to the budget document or otherwise publish them for public consumption. Of course, the applicant may choose to publish any of the supplementary materials it wishes, but this will not affect the Applicant's chances of winning the Award.

Applicant Interview. The Judge(s) will schedule a time with the Applicant to review any questions the Judges may have about the Applicant's Award Application. The Applicant Interview will take place over the phone and will typically last about an hour. The Judges will provide the Applicant with a list of

general questions they plan to ask ahead of the call, although the Judges also may ask other questions as well. The list of standard interview questions that Judges will start from is listed in Appendix 1.

Timing of Submissions

Applicants should provide their Submittal to GFOA no later than 120 days of the date when the budget was proposed/adopted.

How the Applications will be Judged

Applications will be reviewed by a GFOA staff member as well as a panel of judges (the “Judges”). Judges will be drawn from one of the following four categories:

- Employees of a community college that have background and responsibilities relevant to budgeting and/or management of academics.
- Private consultants who work with community colleges on matters relevant to budgeting.
- Academics who study community college budgeting and finance.
- Retirees from one of the preceding categories.

The judges will use a 6-point scale to rate each criteria. The 6-point scale is as follows:

- 5 – Exceptional. Is worthy of being an example to other Applicants.
- 4 – Meets expectations/criteria. All elements recommended are covered.
- 3 – Significant progress in meeting criteria. While criteria not fully met, organization is within reach.
- 2 – Progressing, but still work to be done. Organization is moving in right direction, but still has significant amount of work to complete.
- 1 – Does not meet criteria
- 0 – Not provided/relevant

Judges may adjust their scores based on clarifications received during the Applicant Interview.

Some Award Criteria are a “Mandatory Criterion”. A Mandatory Criterion is one that an Applicant must meet (or be close to meeting, see the following) in order to receive the GFOA Award for Best Practices in Community College Budgeting. Other Criteria are non-Mandatory Criteria. While an Applicant will not necessarily be denied the Award because of failure to meet a given non-Mandatory Criteria, missing multiple non-Mandatory Criteria will adversely affect the Applicant.

Overall scores are calculated by averaging the 3 judges’ scores based on each Criteria (with criteria that request multiple items, i.e. application question, interview, budget document, and supplementary materials having separate scores) and then taking the average of the Criteria for each Category. See the following table for a summary of the six Categories. The organizing hierarchy for the Award Criteria is explained in more detail later in this document.

For each Category there are two critical calculations to determine if an Applicant has met the standards for the GFOA Award for Best Practices in Community College Budgeting:

1. The Applicant has scored “4” or better for a majority of the Mandatory Criteria, but no lower than a “3”
2. The Applicant has averaged a “3” or better for the overall grade in each Category.

Categories of Award Criteria	
	Step 1. Prepare and Develop Inputs to the Budgeting Process
	Step 2. Define Goals and Identify Gaps
	Step 3. Develop Strategies to Close the Gaps
	Step 4. Prioritize Spending to Enact the Strategies and Allocate Resources
	Step 5. Check Performance
	Step 6: Enhanced Budgeting Practices (not as essential as the five steps above)

The implication is that the applicant could fail to meet some non-Mandatory Criteria and still meet the standards for the Award if the Applicant can demonstrate off-setting strengths in other Criteria.

The purpose of this program is to help applicants improve the quality of their budgeting. Consistent with that goal, more experienced applicants can expect to be judged more strictly than newer applicants. That is, experienced applicants will be required to demonstrate that they have made improvements in those specific areas where judges have indicated that improvement is needed in order to continue to receive the award. This process is designed to produce a solid baseline of quality budgeting. Even with establishment of a solid baseline of quality budgeting, GFOA expects to see efforts to maintain this level of quality and continuous examination of the process for additional improvements and innovations.

Key Issues in Budgeting & Their Relation to the Award Criteria

This section provides clarification on some of the most fundamental aspects of budgeting systems and how they relate to the Award Criteria. This includes:

- Incremental budgeting methods versus non-incremental budgeting methods, such as zero-base budgeting.
- The scope of the annual “budget” process with respect to planning to improve student performance.

Incremental Budgeting versus Non-incremental Budgeting Methods

While GFOA does encourage Applicants to move away from incremental budgeting methods and take a more comprehensive look at its spending, the Award Criteria and Judges are not predisposed towards (or against) zero-based budgeting and/or any other specific form of budgeting. Applicants are

encouraged to use whatever budgeting method best suits their circumstances and that complies with the Award Criteria.

Scope of the Budget Process with Respect to Planning for Student Performance

The Award Criteria are comprehensive of the process steps required to analyze the current financial condition and academic performance of the Applicant, set performance goals, diagnose the reasons for the gaps between the Applicant's current state and the Applicant's desired goal state, develop strategies and action plans to achieve the goals, and allocate resources to achieve the strategies. However, GFOA does not necessarily expect that the Applicant will perform all of these activities every year as part of the "budget" process. For example, the Applicant may have a separate strategic planning process that allows the Applicant to meet many of the Award Criteria. The Applicant may also not need to perform activities to fulfill all Criteria every year. For example, if the Applicant has developed a long-range strategy to improve student achievement, the strategy is unlikely to change radically from one year to the next (assuming it is getting the desired results). In this case, the Applicant would just need to demonstrate how the existing strategy conforms to the Award Criteria, rather than re-doing the entire strategy development process each year. For Applicants who are relying on an existing strategy, the Judges will look for evidence in the Submittal that the Applicant is monitoring the effectiveness of its strategies and adjusting them as may be necessary.

The Award Criteria

This section presents the Award Criteria that are the basis for judging the Applicant's Submittal. The Award Criteria are organized along six major Categories that represent the essentials of the planning and budgeting process:

- **Step 1. Prepare and Develop Inputs to the Budgeting Process**
- **Step 2. Define Goals and Identify Gaps**
- **Step 3. Develop Strategies to Close the Gaps**
- **Step 4. Prioritize Spending to Enact the Strategies and Allocate Resources**
- **Step 5. Check Performance**
- **Step 6. Enhanced Budgeting Practices** (not as essential as the five steps above, but can be of benefit to colleges)

Within these categories, sub-categories are sometimes defined for additional organization of the Criteria.

This document presents the following information for each of these six categories:

- **Award criteria:** Short statements of the Award Criteria contained in that category or of its sub-categories.
- **Reference Best Practice.** A link to the Best Practice(s) from which Award Criteria are derived.
- **What Judges will be looking for:** Describes the key elements that the Judges will be looking for when assessing the Submittal. Elements relative to the baseline standards necessary to achieve

the GFOA Budget Award are described, as well as elements relative to achieving an “exceptional” rating from the Judges.

1. Prepare and Develop Inputs to the Budgeting Process

This Category encompasses Award Criteria relative to:

- A. Adopt / Re-Affirm Budget Principles and Policies to Guide the Budgeting Process
- B. Examine Internal and External Forces that Impact the Budget

A. Adopt / Re-Affirm Budget Principles and Policies to Guide the Budgeting Process

This sub-category includes the two criteria described below:

- ★ **Criterion 1. A. 1: Budget Principles.** A set of principles should be formally adopted by the Applicant and should be submitted as Supplementary Materials. The principles should address, at a minimum, the concepts outlined in the Best Practice 1A- Adopt/Re-Affirm Budget Principles and Policies to Guide the Budgeting Process.
- ★ **Criterion 1. A. 2: Budget Policies (Mandatory).** The Applicant should formally adopt a set of budget policies and should be submitted as Supplementary Materials. At a minimum, the policies should address the policy topics recommended by the Best Practice 1A- Adopt/Re-Affirm Budget Principles and Policies to Guide the Budgeting Process.



Reference *Best Practice 1A, Adopt/Re-Affirm Budget Principles and Policies to Guide the Budgeting Process*, for more information

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The budget principles address the concepts described in the Best Practice.
- The budget policies address the concepts described in the Best Practice.
- There is evidence that the practices and policies have been formally adopted by the Applicant, such as by board resolution or equivalent method.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Innovative or particularly effective policy provisions.
- Policies covering a broader range of topics than called for by the best practices, where the additional policies provide important additional guidance and governance to the budget process. Note that staff-level budgeting procedures would not exemplify this characteristic, nor would policies over financial management topics that are only tangentially related to budgeting (e.g., accounting, investment, etc.)
- Evidence in the budget document that the policies are being complied with.

B. Examine Internal and External Forces that Impact the Budget

This sub-category includes the two criteria described below:

- ★ **Criterion 1.B.1: Cost Structure Analysis.** The Applicant submits an analysis of its cost structure as Supplementary Materials. In the Award Application the Applicant explains why it chose the particular analytical techniques it has employed and what insights it gained. Best Practice 1B, “Examine Internal and External Forces that Impact the Budget,” describes cost analysis techniques that the Applicant might consider.
- ★ **Criterion 1. B.2: Long-Range Financial Forecast (Mandatory).** Long-range revenue and expenditure forecasts are presented in the Budget Document along with discussion of implications for organizational performance.
- ★ **Criterion 1.B.3: Long-Range Enrollment Forecast.** Long-range enrollment forecast is included in the Budget Document along with discussion of implications for organizational performance.
- ★ **Criterion 1. B.4: Student Performance Data Analysis Overview.** The Applicant uses a well-rounded set of data that includes cross-sectional analysis and longitudinal data studies, and other forms of data to monitor performance against standards and changes in performance over multiple years. The Applicant can explain their approach to using data in the Application.
- ★ **Criterion 1. B.5: Student Performance Data Analysis Example.** In the Supplementary Materials, the Applicant can provide a sample presentation of measures that exemplifies its approach to using data.
- ★ **Criterion 1.B.6: Environmental Assessment.** The document that describes the environmental assessment is submitted as Supplementary Material.



Reference *Best Practice 1B, Examine Internal and External Forces that Impact the Budget*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The Applicant can demonstrate an insightful analysis of its cost structure. The Applicant should choose whatever cost analysis techniques it feels are most useful for its particular situation.
- The long-range forecasts project three to five years into the future and also show the two most recent years of actual revenues
- The implications of the forecasts are clearly described, including whether or not the college will have a positive operating balance during the timeframe covered by the forecast horizon.
- Important assumptions underlying the forecast are explicitly described.
- A description of the historical accuracy of forecasts, by comparing actual revenues to the originally adopted budget amount for the two most recently available years.
- Longitudinal and/or cross-sectional data are collected and analyzed in such a way as to provide insight into student performance, such as where students are encountering difficulty as they pursue their goals (e.g., course completion, degree/certificate completion, etc.)
- The Applicant can describe what insights and conclusions have been reached using student performance data and how those conclusions were used to set the Applicant’s performance goals.
- Data are disaggregated into relevant groupings of students.

- The Applicant has performed a scan of its environment, taking into account at least some of the factors described in “Best Practice 1B, Examine Internal and External Forces that Impact the Budget.”

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The data capture information about the full range of the college experience.
- The environmental assessment specifically addresses key elements of internal capability such as:
 - Human resource capacity
 - Student needs and integrated support for students services
 - Acceleration of remedial students
- The environmental assessment specifically addresses key external influencers such as:
 - Local economy
 - Labor market (e.g., needs of employers, student job prospects)
 - Stakeholder perceptions
 - State and federal legislation

2. Define Goals and Identify Gaps

This category encompasses Award Criteria relative to:

- A. Develop Goals to Guide the Budgeting and Planning Process
- B. Identify the Gaps between the Goals and Current State and Determine the Root Causes of those Gaps

A. Develop Goals to Guide the Budgeting and Planning Process

The Award Criteria for this category are:

- ★ **Criterion 2.A.1: College-Wide SMARTER Goals (Mandatory).** The Applicant has articulated a set of college-wide goals that is consistent with the SMARTER framework, as demonstrated by the presentation of the goals in the [Supplementary Materials](#).
- ★ **Criterion 2.A.2: Sub-Unit SMARTER Goals (Mandatory).** The goals have been distributed to individual sub-units, as demonstrated in the [Supplementary Materials](#).
- ★ **Criterion 2.A.3: Goal Content.** The goals address student performance as well as factors that influence student performance (e.g., acceleration of remedial learning, professional capacity of staff, etc.) as demonstrated in the [Supplementary Materials](#).



Reference *Best Practice 2A, Set Goals to Guide the Budgeting and Planning Process*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The goals conform to the SMARTER framework.

- The goals address student performance as well as secondary factors that ultimately contribute to student performance.
- The goals link to the Applicant’s analysis of the environment.
- The goal setting process was inclusive of all appropriate stakeholders.
- The goals take a multi-year perspective, including the identification of intermediate goals and it is clear which goals are intended to be accomplished within the budget year and which goals will require a longer-term perspective.
- There is a clear relationship between the college-wide goals and the goals of subunits.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Outstanding application of the SMARTER framework to goal setting.

B. Identify the Gaps between the Goals and Current State and Determine the Root Causes of those Gaps

The Award Criterion for this category is:

- ★ **Criterion 2.B.1: Root Cause Analysis (Mandatory).** The Applicant has conducted root cause analysis on the gaps between its goal state and current state as evidenced by an example of the root cause analysis that is clearly related to one or more of the Applicant’s goals submitted with the Supplementary Materials. The Applicant explains how it conducted its analysis and what it learned generally in the Award Application.



Reference *Best Practice 2B, Identify the Gaps between the Goals and Current State and Determine the Root Causes of those Gaps*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The analysis leads to a compelling root cause of the stated problem that is being analyzed.
- The subject of the analysis is clearly related to one of the Applicant’s budget goals.
- There is evidence of focused participation in the analysis by appropriate stakeholders.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Use of systematic root cause analysis tools, such as the five whys or cause-and-effect diagrams.

3. Develop Strategies to Close the Gaps

This category encompasses Award Criteria relative to:

- A. Research Proven Strategies and Practices
- B. Develop Strategies

A. Research Proven Strategies and Practices

The Award Criterion for this category is:

★ **Criterion 3.A.1: Institutional Priorities (Mandatory).** The Applicant has developed a set of Institutional Priorities as demonstrated by the presentation of the Institutional Priorities in the Supplementary Materials. The Applicant can provide research citations and/or other references of research in support of the development of the Institutional Priorities in the Supplemental Materials. Note that the Applicant does not necessarily have to use the term “Institutional Priorities” in its budget process or document – any term is acceptable as long as the underlying concept is met.



Reference *Best Practice 3A, Research Proven Strategies and Practices*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The development of the Institutional Priorities is clearly informed by rigorous research.
- The Institutional Priorities are clear about how they intend to improve student achievement, including an explanation of the presumed cause-and-effect relationship at work.
- The Institutional Priorities are not overly specific on implementation details.
- They are limited in number.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Particularly rigorous research base and a strong demonstrated tie between the research and the Institutional Priorities.
- A compelling format for presentation of the Institutional Priorities.

B. Develop Strategies

The Award Criteria for this category are:

★ **Criterion 3.B.1: Action Plan (Mandatory).** The Applicant has developed an Action Plan that provides a coherent presentation of how the Applicant will implement its Institutional Priorities. An Action Plan should be developed at the college-wide level, but individual sub-units may have their own Action Plans as well that are aligned with the college-wide Action Plan. Applicants can submit the college-wide Action Plan as part of the Supplementary Materials. Applicants with an Action Plan for each individual subunit can submit a few of the subunit Action Plans that are representative of the Applicant’s college as part of the Supplementary Materials and certify that all other subunits have Action Plans that are substantively similar in format.

★ **Criterion 3.B.2: Accepted by Administration.** The Action Plan is formally adopted or accepted by college administration and/or the governing board, as described in the Award Application.



Reference *Best Practice 3B, Develop Strategies*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following elements within the Action Plan(s) in the Applicant’s Submittal in order to meet the baseline standards.

- Goals for the college and its subunits.

- Evidence that the Applicant is collecting the data necessary to measure success relative to the stated goals.
- The actions that are intended to achieve the goals.
- Guidance on personnel counts and other critical resourcing assumptions.
- The Action Plan is inclusive of all resources available to the Applicant regardless of funding source.
- The presentation of strategies is inclusive of the diagnosis or the nature of issues the Applicant must deal with to achieve its goals, the Institutional Priorities that will guide its approach to overcoming these issues, and the actions it will take to implement these practices and policies.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Particularly well presented and defined Action Plan.
- Analysis of the financial sustainability shows the extent to which the plan is financially sustainable beyond a single year.

4. Prioritize Spending to Enact Strategies and Allocate Resources

This category encompasses Award Criteria relative to:

- A. Prioritize Spending to Enact Strategies
- B. Allocate Funds Based on the Results of the Prioritization Process
- C. Create a Budget Document that Communicates How Resources have been Allocated to Enact Strategies

A. Prioritize Spending to Enact Strategies

The Award Criteria for this category are:

- ★ **Criterion 4.A.1: Sunset Programs (Mandatory).** The Applicant has submitted documentation with its Supplementary Materials that shows the results of its evaluation of its services to determine if any of them might be sunset in order to free resources for the Institutional Priorities. The Applicant can explain its approach to evaluating the potential for sunsetting a service and any important conclusions reached in the Award Application.
- ★ **Criterion 4.A.2: Finding Efficiencies. (Mandatory).** The Applicant has submitted documentation with its Supplementary Materials that shows the results of its efforts to find efficiencies in its existing services. The Applicant can describe the efficiencies found in the Award Application.



Reference *Best Practice 4A, Prioritize Spending to Enact Strategies*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- Expenditures are defined in terms of Programmatic Elements or other budgetary decision units that describe how resources are being used to provide a particular service to students.

- Clear criteria have been defined to guide the evaluation of alignment between the Applicant’s spending and its strategies and/or Action Plan.
- There is some documented justification of the process used to score the degree of alignment.
- Cost effectiveness data has been used to support the evaluation of spending.
- A prioritization process is clearly described, including the criteria used to prioritize Programmatic Elements.
- An inventory shows all of the Applicant’s spending in programmatic terms.
- A transparent program review and sunset process exists.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The evaluation of spending is inclusive of a large portion of the Applicant’s total budget. Large portions of the budget have not been taken as a “given” or otherwise exempted from evaluation.
- Analytical techniques are used to evaluate cost effectiveness of spending and an exceptionally insightful use of this information is demonstrated.

B. Allocate Funds Based on the Results of the Prioritization Process

The Award Criteria for this category are:

- ★ **Criterion 4.B.1: Budget to Programs.** The Applicant allocates monies to Programmatic Elements or other units of budgetary analysis that make it clear what service the monies are being used to provide, as is evidenced in the Budget Document.
- ★ **Criterion 4.B.2: Alignment of Funding with Strategy (Mandatory).** The Budget Document should show how resources have been allocated to achieve the goals at a college-wide level as well as how resources have been allocated to subunits in order to achieve the strategies in a manner consistent with the Applicant’s spending priorities.



Reference *Best Practice 4B, Allocate Funds Based on the Results of the Prioritization Process*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- There is a clear connection between the allocation method and the Applicant’s strategy to improve student performance.
- Dollars are allocated to Programmatic Elements or other units of budgetary analysis that make clear the service that the dollars are funding. Dollars are not allocated just to objects-of-expenditure.
- Allocation is comprehensive of all funding sources available to the Applicant, including categorical funds.
- Allocation of costs is inclusive of all direct costs associated with the Programmatic Element. For example, personnel costs are inclusive of salaries and benefits, to the extent possible.

C. Create a Budget Document that Communicates How Resources have been Allocated to Enact Strategies

The Award Criteria for this category are:

- ★ **Criterion 4.C.1: The Challenges (Mandatory).** The Budget Document should describe the challenges faced by the Applicant - the ones that primarily shaped the budget discussion for that year.
- ★ **Criterion 4.C.2: Goals (Mandatory).** The Budget Document should present the college-wide goals that guide resource allocation and how the goals are applied to the college's subunits.
- ★ **Criterion 4.C.3: Strategies and Initiatives (Mandatory).** The Budget Document should describe strategies that the Applicant will pursue to achieve its goals. The Budget Document should highlight the most important initiatives the Applicant is undertaking in support of its strategies.
- ★ **Criterion 4.C.4: Financial Plan (Mandatory).** The financial plan section of the Budget Document should describe the Applicant's expected revenues, expenditures, reserves, and debt and capital spending.
- ★ **Criterion 4.C.5: Long-Term Financial Sustainability (Mandatory).** The Budget Document should describe the long-range sustainability of the Applicant's financial trajectory, looking out a minimum of three years beyond the existing year.
- ★ **Criterion 4.C.6: Understandability and Usability (Mandatory).** The Budget document is designed so that it can be navigated and understood by the non-expert reader.



Reference *Best Practice 4C, Create a Budget Document that Communicates how Resources have been Allocated to Enact Strategies*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant's Submittal in order to meet the baseline standards.

- The budget presentation is more than the sum of its parts and tells a coherent and consistent story about what the Applicant intends to do to improve student achievement and how it is going to do it.
- The Budget Document is easy to navigate and users can find their way to relevant topics with minimal searching. The Best Practice provides an outline for a Budget Document that shows how a Budget Document could be organized to be easily navigable.
- The presentation of spending priorities is consistent with the information that the Applicant had submitted for other Award Criteria.
- The goals reflect the criteria described in the Best Practice: specific; measurable; relevant; and time-bound.
- The strategies reflect the criteria described in the Best Practice: what the initiative will accomplish; cost, accountabilities and schedule.
- The financial plan reflects the criteria described in the Best Practice.

- The long-term financial sustainability section of the Budget Document reflects the criteria described in the Best Practice: long-range enrollment projection; long-range financial projections; and financial risk analysis.
- Resources from all funding sources are shown, including categorical funding.
- The Budget Document describes important changes in the current year’s budget compared to previous years and provides reference points for comparing the proposed budget to the prior year’s budget including last year’s actual spending and current year budget or estimated actual spending for the current year.
- The Budget Document summarizes revenues and expenditures, sources and uses into useful categories that serve the informational needs of the audience for the Budget Document.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The cost of the Applicant’s strategies is very clear in the Budget Document.
- The Budget Document is very understandable to someone who is not a financial expert

5. Check Performance

This category encompasses Award Criteria relative to:

- A. Monitor and Evaluate Outcomes from Budgeting Decisions

A. Monitor and Evaluate Outcomes from Budgeting Decisions

The Award Criterion for this category is:

- ★ **Criterion 5.A.1: Monitoring Implementation.** The Applicant can show documented responsible parties, milestones, and system of reporting for monitoring strategy implementation in its Supplementary Materials.
- ★ **Criterion 5.A.2: Continuous Improvement.** The Applicant can document in its Supplementary Materials and Budget Document the difference between planned and actual results (both financial and student achievement results), the root causes of those differences, and plan for how the planning, budgeting, and/or implementation process will be adjusted accordingly.



Reference *Best Practice 5A, Monitor and Evaluate Outcomes from Budgeting Decisions*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- A member of the Applicant’s senior staff is assigned responsibility for overseeing the implementation of the Action Plan.
- There are responsible parties identified for implementing the components of the Action Plan.
- Milestones and a system of reporting for monitoring strategy are identified.

- Interim assessments are used to gauge the degree of progress towards goals.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Outstanding implementation of the above criteria.

6. Enhanced Budgeting Practices

This category encompasses Award Criteria relative to:

- A. Establish Criteria and Measures for Success of the Budgeting Process
- B. Allocate Costs of Shared Support Services to Sub-Units to Better Understand the True Cost of Offering Services

A. Establish Criteria and Measures for Success of the Budgeting Process

The Award Criteria for this category are:

- ★ **Criterion Enhanced A.1: Finance-Academic Partnership.** The Academic Officer is a key participant in the budget process as evidenced by the Academic Officer’s co-signing of the Award Application and participation in Award Interviews.
- ★ **Criterion Enhanced A.2: Criteria for Success of the Budget Process.** The Applicant has described in its Award Application the measures it uses to evaluate the timeliness, cost, and quality of the budget process.
- ★ **Criterion Enhanced A.3: Budget Post-Mortem.** In the Award Application, the Applicant describes the Applicant’s post-mortem process on the budget process and the conclusions reached with regard to lessons learned.
- ★ **Criterion Enhanced A.4: Adjusting the Budget Process for Next Year.** In the Award Application, the Applicant describes the plans for what will be done differently next year based on the result of the post-mortem.



Reference *Best Practice 6A, Establish Criteria and Measures for Success of the Budgeting Process*, for more information.

What Judges Will Be Looking For

The Award Interview is a key Submittal for the Judges’ evaluation of these criteria. Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The Academic Officer can explain his or her role in the budget process and how the budget has helped the Applicant advance student learning.
- The Applicant can describe the parties that were involved in the governance of the budget process and the role they played.
- A clear set of measures to gauge the time, cost (effort required), and quality of the budget process.
- The measures have actually been used to manage the budget process.
- A description of what the Applicant learned from this year’s budget process and what the Applicant intends to do differently next year as a result.

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- The Academic Officer displays a superior command of the issues involved in the budget process.
- The measures used to manage the budget process are exceptionally compelling and have been used closely in the budget process.
- A formal post-mortem process that examines the budget process in retrospect in order to identify what worked well and what didn’t work well.

B. Allocate Costs of Shared Support Services to Sub-Units to Better Understand the True Cost of Offering Services

The Award Criteria for this category are:

- ★ **Criterion Enhanced B.1: Allocation Transparency.** The Applicant can provide an internal document, as Supplementary Material, that is available to stakeholders and which describe the allocation formulas in a way that is also understandable to the Judges.
- ★ **Criterion Enhanced B.2: Allocation Rationale.** In the Award Application, the Applicant can offer a compelling description of how its allocation strategy supports a strategic approach to budgeting.
- ★ **Criterion Enhanced B.3: Understandability to Non-Finance Stakeholders.** The Academic Officer can describe the allocation methods to the judges in the Award Interview.



Reference *Best Practice 6B, Allocate Costs of Shared Support Services to Sub-Units to Better Understand the True Cost of Offering Services*, for more information.

What Judges Will Be Looking For

Judges will be looking for the following characteristics in the Applicant’s Submittal in order to meet the baseline standards.

- The formulas are readily apparent and understandable.
- The allocation strategy supports the Applicants budgeting strategy in a compelling way

Judges will be more inclined to rate an Applicant as “Exceptional” in this area if the following characteristics are present.

- Outstanding implementation of the above criteria, such as particularly intuitive presentations of the allocation formula such that the formula can be understood by a layperson.

Appendix 1 – Judges Standard Interview Questions

Below are the questions that the judges will use as the starting point for the Award Interview. The Judges may choose to add to this list of questions or change some of the questions based on particular concerns they have about the Submittal.

1. What steps have you taken to ensure that your governing board is committed to your financial policies, rather than just perfunctorily adopting them?
2. What are the most important things you have done to ensure a solid partnership between the finance and academic staff?
3. What steps have you taken to ensure that the financial planning and budget process is perceived as fair by participants?
4. Who participated in your goal-setting process? How do the college-wide goals relate to the work of the college's subunits?
5. What was the most surprising finding of your root-cause analysis?
6. Describe the research that went into developing the Institutional Priorities. What makes you confident that these Institutional Priorities will be effective on "moving the needle" on student performance?
7. What were the hardest choices you had to make when considering trade-offs between the Institutional Priorities and options for finding additional resources? How were the associated conflicts resolved?
8. What role did analysis of the cost-effectiveness of services play in your decision-making? How do you plan to further develop your capacity to analyze cost-effectiveness in the future?
9. What are the most important things you have learned about your financial planning and budgeting process this year? What do you plan to do to improve the process in the future?

CALIFORNIA COMMUNITY COLLEGES

SOUND FISCAL MANAGEMENT SELF-ASSESSMENT CHECKLIST

1. **Deficit Spending** – Is this area acceptable? **Yes / No**
 - Is the district spending within their revenue budget in the current year?
 - Has the district controlled deficit spending over multiple years?
 - Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Are district revenue estimates based upon past history?
 - Does the district automatically build in growth revenue estimates?
2. **Fund Balance** – Is this area acceptable? **Yes / No**
 - Is the district's fund balance stable or consistently increasing?
 - Is the fund balance increasing due to ongoing revenue increases and/or expenditure reductions?
3. **Enrollment** – Is this area acceptable? **Yes / No**
 - Has the district's enrollment been increasing or stable for multiple years?
 - Are the district's enrollment projections updated at least semiannually?
 - Are staffing adjustments consistent with the enrollment trends?
 - Does the district analyze enrollment and full-time equivalent students (FTES) data?
 - Does the district track historical data to establish future trends between P-1 and annual for projection purposes?
 - Has the district avoided stabilization funding?
4. **Unrestricted General Fund Balance** – Is this area acceptable? **Yes / No**
 - Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)?
 - Is the district's unrestricted fund balance maintained throughout the year?
5. **Cash Flow Borrowing** – Is this area acceptable? **Yes / No**
 - Can the district manage its cash flow without interfund borrowing?
 - Is the district repaying TRANS and/or borrowed funds within the required statutory period?
6. **Bargaining Agreements** – Is this area acceptable? **Yes / No**
 - Has the district settled bargaining agreements within new revenue sources during the past three years?
 - Did the district conduct a presettlement analysis identifying an ongoing revenue source to support the agreement?
 - Did the district correctly identify the related costs?
 - Did the district address budget reductions necessary to sustain the total compensation increase?

7. **Unrestricted General Fund Staffing** – Is this area acceptable? **Yes / No**
 - Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses?
 - Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e., the statewide average for 2003-04 is 85%)?
8. **Internal Controls** – Is this area acceptable? **Yes / No**
 - Does the district have adequate internal controls to insure the integrity of the general ledger?
 - Does the district have adequate internal controls to safeguard the district's assets?
9. **Management Information Systems** – Is this area acceptable? **Yes / No**
 - Is the district data accurate and timely?
 - Are the county and state reports filed in a timely manner?
 - Are key fiscal reports readily available and understandable?
10. **Position Control** – Is this area acceptable? **Yes / No**
 - Is position control integrated with payroll?
 - Does the district control unauthorized hiring?
 - Does the district have controls over part-time academic staff hiring?
11. **Budget Monitoring** – Is this area acceptable? **Yes / No**
 - Is there sufficient consideration to the budget, related to long-term bargaining agreements?
 - Are budget revisions completed in a timely manner?
 - Does the district openly discuss the impact of budget revisions at the board level?
 - Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?
 - Has the district's long-term debt decreased from the prior fiscal year?
 - Has the district identified the repayment sources for the long-term debt?
 - Does the district compile annualized revenue and expenditure projections throughout the year?
12. **Retiree Health Benefits** – Is this area acceptable? **Yes / No**
 - Has the district completed an actuarial calculation to determine the unfunded liability?
 - Does the district have a plan for addressing the retiree benefits liabilities?
13. **Leadership/Stability** – Is this area acceptable? **Yes / No**
 - Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)?
14. **District Liability** – Is this area acceptable? **Yes / No**
 - Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels?
 - Has the district set up contingent liabilities for anticipated settlements, legal fees, etc.?

15. **Reporting** – Is this area acceptable? **Yes / No**

- Has the district filed the annual audit report with the System Office on a timely basis?
- Has the district taken appropriate actions to address material findings cited in their annual audit report?
- Has the district met the requirements of the 50 percent law?
- Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?

Budget Committee Charter

The Budget Committee is responsible for analyzing and determining the financial impact and necessary resources to implement the Educational Master, Facilities, Human Resources, Technology, Enrollment Management, Program Review Plans and other institutional plans.

The Budget Committee is responsible for evaluating and prioritizing the annual budget requests to most efficiently and effectively utilize institutional resources and present those recommendations to the Executive Council. The Budget Committee meets with the Strategic Planning Committee to review the prioritized resource requests to ensure the district's strategic goals and Institutional Learning Outcomes are aligned. The Superintendent/President submits budget recommendations to the Board of Trustees for approval.

As cited in both Education Code and Title 5, The Superintendent/President may recommend budget expenditures to the Board of Trustees without consensus of the Budget Committee in those instances of legal and fiscal responsibility.

Last updated: March 2, 2016