

Timeline and Process for Budget Development

<p>January - February 2020</p> <p><i>And every year thereafter</i></p>	<p>The co-chair of the Planning and Budget Committee, Vice President of Administrative Services agendas:</p> <ul style="list-style-type: none"> - Reviews and revises the budget assumptions and budget criteria as warranted based on new information; and - Updates the College Council on the status of the budget assumptions and budget criteria for the next fiscal year.
<p>May 2020</p> <p><i>And every year thereafter</i></p>	<p>The co-chair of the Planning and Budget Committee, Vice President of Administrative Services agendas:</p> <ul style="list-style-type: none"> - Reviews and revises the budget assumptions and budget criteria as warranted based on the Governor's proposed May budget revision and other new information; and - Updates the College Council on the status of the budget assumptions and budget criteria for the next fiscal year.
<p>June 2020</p> <p><i>And every year thereafter</i></p>	<p>The tentative budget is presented to the Board of Trustees for approval.</p>
<p>July - August 2020</p> <p><i>And every year thereafter</i></p>	<p>The Vice President of Administrative Services reviews state budget changes and incorporates those changes into the budget assumptions and budget criteria for the final budget.</p> <p>Units receive tentative allocations for the coming fiscal year.</p>
<p>September 2019</p> <p><i>And every year thereafter</i></p>	<p>The final budget is presented to the Board of Trustees for approval.</p>
<p>Fall 2019</p> <p><i>And every year thereafter</i></p>	<p>The Planning and Budget Committee reviews the actual and budgeted revenue and expenditures for the prior three years. The analysis includes identification of large variances between budgeted and actual revenue and expenses by unit. Supervisors of units with accounts that are over budget are asked to justify these overages.</p> <p>The Vice President of Administrative Services drafts budget assumptions for the following year and forwards these to the Planning and Budget Committee.</p>

Timeline and Process for Resource Allocation

<p>February 2020 <i>And every year thereafter</i></p>	<p>Divisions/Units prioritize needs among programs and departments through the Annual Program Planning Worksheet.</p>
<p>March 2020 <i>And every year thereafter</i></p>	<p>Cluster managers meet with division chairs and/or directors to agree upon top ten priorities among divisions/departments under the cluster manager's purview.</p> <p>Cluster manager submits the top ten priorities in the cluster within the Annual Cluster Manager Worksheet</p>
<p>April 2020 <i>And every year thereafter</i></p>	<p>Cluster managers present top priorities to Planning and Budget Committee members.</p> <p>To prioritize the institutional needs, the Planning and Budget Committee uses the Resource Allocation Rubric. Using a point scale, the rubric weighs each request based on the extent the request is justified by:</p> <ul style="list-style-type: none"> • Institutional Goals; • Institutional Objectives; • Student Learning outcomes or administrative and student services outcomes; • Institutional Achievement Standards; • Institutional Effectiveness Outcomes; • Health or safety concerns; and • Priorities from each cluster.
<p>May 2020 <i>And every year thereafter</i></p>	<p>The Planning and Budget Committee forwards the prioritized list of funding requests to the Superintendent/President's Cabinet.</p> <p>The Cabinet reviews the prioritized lists and adjusts the priorities as needed based on fund availability.</p> <p>After consideration of input from the Cabinet, the Superintendent/President makes the final funding determination.</p> <p>The Vice President of Administrative Services incorporates funding for the approved items into the tentative and final budgets as appropriate.</p>

Resource Allocation

Resource allocation aligns with the San Luis Obispo County Community College District mission and links Institutional Goals and Institutional Objectives to the resources needed to accomplish the Institutional Goals and Objectives.

Generally speaking, all of the Institutional Goals reflect the district's commitment to its mission and correspondingly, the purpose of the resource allocation process is to fund the programs and services that both directly and indirectly promote student success. The purpose of the district budget is to provide:

- Students with a high quality, learning-centered environment;
- The resources and support needed to deliver effective instruction;
- The resources and support to facilitate the teaching-learning process; and
- The means to manage the district in an efficient and cost-effective way.

The budget development process begins with the development of budget assumptions. The budget assumptions are central to the budget development process and guide the allocation of resources. Information from a variety of sources is considered in the development of the budget assumptions, including:

- Institutional Goals and Institutional Objectives;
- Priorities identified through the Institutional Program Planning and Review process;
- Mandates from external agencies; and
- Status of long-term obligations.

During past reductions in state apportionment, the district's resource allocation process has included consideration of these guiding principles:

- Protect as much as possible of the core curriculum, programs, and services needed to fulfill the district and state mission for community colleges;
- Maintain student access and service throughout the district;
- Reduce, combine, suspend, or eliminate services, programs, positions, and other costs farthest from students, instruction, and the support needed for student success;
- Stay flexible, plan for contingencies, and recognize that decisions at the state level may not be made in a timely manner, making it more important than ever for the district to work as a unified unit; and
- Communicate with civility, gather facts, weigh options, listen, and deliberate together when difficult choices have to be made.

Units identify and prioritize needs for staffing, facilities, services, and equipment. These unit-level requests for resources are submitted on the Annual Program Planning Worksheet as part of the Institutional Program Planning and Review process. High-priority needs will be funded at the unit level if possible. The Annual Program Planning Worksheets are combined at the

cluster level and are once again prioritized. High-priority needs will be funded at the cluster level if possible. All clusters submit their list of prioritized needs to the Planning and Budget Committee which creates a consolidated list of institutional needs.

To prioritize the institutional priorities, the Planning and Budget Committee uses the Resource Allocation Rubric. Using a 50-100 point scale, this rubric weighs each request based on to what extent the request is justified by:

1. The contribution this proposal will make toward the achievement of Institutional Goals and/or Institutional Objectives;
2. An outcome based on the measurement of student learning outcomes, student services outcomes, or administrative services outcomes;
3. Institutional achievement outcomes;
4. Institutional learning outcomes;
5. Institutional effectiveness outcomes;
6. List of recommended priorities from each cluster; and
7. Health/safety concerns or regulatory issues.

The rubric is assessed as part of the process for assessing planning and decision-making / participatory governance. Revisions may be considered annually based on new regulatory requirements.

The Planning and Budget Committee completes the prioritization and forwards the list to the Superintendent/President's Cabinet. After review, the Cabinet prioritizes the items to be funded based on fund availability. After consideration of input from the Cabinet, the Superintendent/President makes the final funding determination.

The district provides direct links between resource allocations and planning in the following ways:

- The Institutional Program Planning and Review process includes the requirement that units address how they contribute to the achievement of Institutional Goals and/or Institutional Objectives.
- Requests for funding are prioritized by the Planning and Budget Committee using a rubric that gives the highest scores to proposals that will contribute to the achievement of the Institutional Goals and/or Institutional Objectives or that are the result of student learning outcome measurements.
- The district has established an Institutional Objectives Fund. These funds will be distributed through a mini-grant process and allocations will be based on the extent to which the funding will contribute to the achievement of an Institutional Objective.

The Accrediting Commission for Community and Junior Colleges standards most relevant to resource allocation processes are:

Standard I.B.5.

The institution assesses accomplishment of its mission through program review and evaluation of goals and objectives, student learning outcomes, and student achievement. Quantitative and qualitative data are disaggregated for analysis by program type and mode of delivery.

Standard I.B.6.

The institution disaggregates and analyzes learning outcomes and achievement for subpopulations of students. When the institution identifies performance gaps, it implements strategies, which may include allocation or reallocation of human, fiscal and other resources, to mitigate those gaps and evaluates the efficacy of those strategies.

Standard I.B.9.

The institution engages in continuous, broad based, systematic evaluation and planning. The institution integrates program review, planning, and resource allocation into a comprehensive process that leads to accomplishment of its mission and improvement of institutional effectiveness and academic quality. Institutional planning addresses short- and long-range needs for educational programs and services and for human, physical, technology, and financial resources.

Standard III.D.2.

The institution's mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. The institution has policies and procedures to ensure sound financial practices and financial stability. Appropriate financial information is disseminated throughout the institution in a timely manner.