

## **Budget Request Flow Chart – Program Review to Final Budget Descriptions and Narrative Information**

1. **Program Review.** The Institutional Effectiveness Committee is responsible for setting a calendar for review of all departments within the college. Administrative Procedure 4020 provides guidance to the IEC on the role and responsibilities for the conduct of program reviews. The IEC uses guidelines that are followed by departments in preparation of the self study document. There are three documents created as part of the Program Review Process:
  - a. Department Self Study
  - b. Unit Plan. The unit plan is a three year plan that outlines the courses of action to be followed by a department to address items noted as part of the self study.
  - c. Budget Request Form. The Budget Request Form is prepared in support of the planning actions noted in the unit plan. A Budget Request Form is prepared for each of the next three years of a planning cycle. The form is used to support requests for resources as part of the annual budget development process. Proper evaluation of the effectiveness of resource allocations requires that certain information be gathered in support of evaluation efforts. The Budget Request Form identifies the data elements that need to be considered in order to evaluate whether the resource allocation achieved the desired result.

### **General Comments**

Departments prepare self study reports using guidelines established by the IEC. As part of the self study, each department also prepares a unit plan. Unit plans are updated annually and used by the departments on an on-going basis to identify the areas where proposals are considered necessary by the department to improve student learning and support of student learning. Unit plans are supported by Budget Request Forms. The Budget Request Form's emphasis is on the resources needed to achieve unit plan initiatives. Departments are requested to prepare a Budget Request Form of each of the next three years. Each year a Budget Request Form is submitted for consideration in the development of the annual budget.

Evaluation of the effective use of resource allocations to achieve the desired improvement in student learning requires that certain data elements be gathered. Some of those data elements may not be included in the standard routine research that is conducted by the college. To ensure appropriate information is collected the department will identify what data elements will be considered when the evaluation of the resource decision is conducted. The results of the evaluation will be used in the development of future self studies, unit plans and budget request forms.

Self studies are prepared on a three or five year cycle depending on the number of departments to be studied during the program review cycle. Regardless of the review cycle for the self study, a unit plan will be prepared by each department each year. Also, budget requests will be refined and updated annually.

2. **Create Unit Plan.** Departments review their unit plans each year. The college's Strategic Plan is used as a guide when preparing the unit plan. Trends that develop within the unit plans are also used to modify the Strategic Plan as part of the College's on-going strategic planning activities. When preparing the unit plan each department is requested to align proposed actions to assist in the achievement of the Strategic Plan strategies. Priorities for each of the next three years are identified in the Unit Plan. The priorities are supported by a Budget Request Form for each year.

3. **Strategic Plan.** The Strategic Plan is a five year planning document. The strategic plan is a five year rolling planning document. Each year one year is dropped and one year is added. Because some strategies require several years to be completed, it is not uncommon for a strategy to be listed for multiple years. The Strategic Plan goals listed under each strategy may also change as additional information is obtained or when it is apparent that a more specific goal is needed to properly measure achievement and improvement in student learning.
  - a. The Strategic Planning Committee meets at least four times a year. In the fall, the committee reviews the actions taken on prior year goals. An evaluation of progress made or achievement of a goal will be made and reported to the college community.
  - b. As part of the evaluation process, the Strategic Plan Committee will make recommendations on which strategies are to be carried forward into the next plan cycle.
  - c. Any major themes noted in the unit plans, program review self studies, other supporting plans including the Technology Plan, Facilities Master Plan and Educational Master Plan as well as information from constituency groups, available to the committee will be considered to determine what additional strategies should be incorporated in the follow on Strategic Plan.
  - d. After consideration of local market information, a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis, the Board of Trustees Goals and other information related to changes to the community served by the college, an updated Strategic Plan will be developed.
  - e. The revised Strategic Plan will then be routed through the shared governance process for refinement and recommendation for approval to the Superintendent/President.
4. **Tentative Budget.** The Tentative Budget is approved in June of each year. This budget is a rough estimate of projected revenues, expenditures and updates on items funded from previous years. Additionally, to the extent information is available the budget will also include proposal personnel position increases, salary adjustments and all other significant changes being proposed in the expenditures of the college.
  - a. Budget Request Forms are used to support budget increases in departments. Unit plans are the source of the budget request with the Budget Request Form being used as the supporting document that is the formal request for funding.
  - b. The Tentative Budget will identify the funds allocated to achieve each strategic plan strategy and the goals of each strategy. For those goals that were included in the previous year strategic plan, comments about the funding allocated the effectiveness of the allocation in achieving the desired goal will be commented on within the Budget Guidelines section of the budget.
5. **Final Budget.** The Final Budget is the revised spending plan for the year. The Final Budget will include a revised Budget Guidelines document that includes the Strategic Plan, the Board of Trustee Goals and any other initiative that may have been identified during the planning process for the year. The Final Budget will include a listing of items specifically funded in the current year to achieved Strategic Plan goals and Board of Trustees goals. The Budget Guidelines section of the Final Budget will also contain an assessment on the effectiveness of resource allocations in improving student learning.