Budget Resource Allocation Committee

Guidelines

September 2019

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1. BRAC at SBCC

The purpose of the Budget Resource Allocation Committee (BRAC) is to ensure that the District's strategic planning is tied to resource allocation in a demonstrable, collaborative, transparent, and sustainable decision-making process. Accessibility is not just physical access, such as adding a ramp where steps exist. Accessibility is much more, and it requires looking at how programs, services, and activities are delivered. This Budget Resource Allocation Committee was created at Santa Barbara City College (SBCC) to provide a shared governance process for reviewing all District budgets in detail and make budget recommendations to the College Planning Council (CPC).

Goals

BRAC goals for 2017-18 budget development:

- Review all department budgets and identify budgets with the criteria listed below. If a department budget meets one of the following criteria, the department chair/manager/budget owner will be requested to discuss their budget with BRAC in April and May 2017.
    - Department is requesting a budget that is larger than the prior year budget
    - Department is requesting a budget that is larger than the prior year actual expenditures
    - Department is requesting an hourly expenditure budget that is larger than the prior year hourly budget (Hourly budgets need to be reduced across the District by 10%)
    - Department is relatively large (in terms of budget) and BRAC has questions about the budget and how the funds are serving the related program.

BRAC goals for next two years:
- Train BRAC members on District budget structures spanning multiple funds to aid in informed decision making.
- Identify opportunities to bring the District budget into balance and implement the related budget adjustments.
- Assist Fiscal Services in reducing the number of restricted, trust, and auxiliary funds across the District to aid in simplifying processes and ensuring the District funds are in compliance with the California Community College Budget and Accounting Manual.
- Review current and previous program review resource requests that have ongoing annual costs to ensure the annual costs are budgeted.

- Review mid year emergency budget increase requests and recommend to CPC for final approval by the President/Superintendent.
- Integrate program review resource request ranking process into BRAC budget review process.
- Review grant funding sources and expenditures to ensure programs are integrated with Unrestricted General Fund budgets and expenditures, as efficiently as possible.

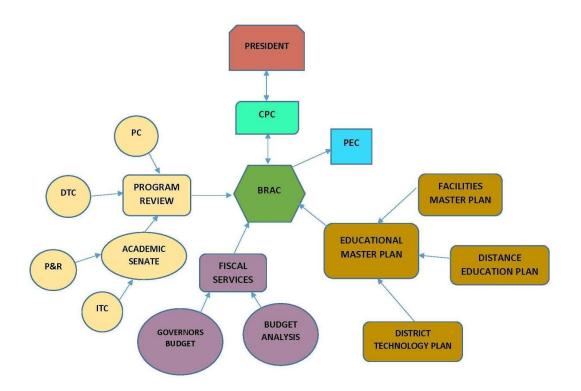## Charge of the Budget Resource Allocation Committee

As part of the integrated planning process for Santa Barbara City College, the Budget Resource Allocation Committee will ensure that an open, equitable and orderly budget process is instituted and followed in establishing the operational budget of Santa Barbara City College. The charge of the committee is to oversee the following tasks:

1. Demonstrate knowledge about the district budget

2. Review and update the process for the development of the district budget

3. Document and communicate the budget process and yearly timeline to all shared governance groups

4. Communicate information about changes or adjustments to the district budget to all shared governance groups

5. Review all special categorical/grant allocations as needed

6. Review District priorities, including:

   - Governor's Budget

   - SBCC Master Plan

   - Board of Trustees' Priorities

   - Superintendent/President's Priorities

7. Review and prioritize budget recommendations for the President's approval

8. Maintain an ongoing sharing of information and recommendations with shared governance representatives on BRAC.

9. Review Accreditation Standards to ensure that the budget development process complies with the ACCJC Accreditation Standard III Section D.
   - Ensure allocation recommendations are supported by Program Review

   - Ensure compliance with the SBCC Integrated/Strategic Planning model

- Establish annual committee goals by the 2nd meeting of the fiscal year

- Complete an annual report as a committee by the end of the fiscal year

- Demonstrate the BRAC's contributions to Institutional Effectiveness

10. Committee members will regularly report committee proceedings to their governance groups.

11. Review emergency mid year expenditure requests, not included in the current year budget, that require funds be used from reserves and present BRAC's recommendations to CPC.

12. Department overspending - BRAC can report to supervisor of budget owner(s) overspending and any history of overspending, and request that budget owner to follow the resource request guidelines set forth by BRAC. The supervisor or Dean of that budget owner is responsible to govern that budget owner and to require budget owners to not over spend.

2. Budget Resource Allocation Model

The purpose of the Budget Resource Allocation Model is to allocate funds to support the College's mission, values, vision, and its strategic goals, to ensure that allocations are linked to strategic planning and program review, and to utilize correct and effective data in budget decision-making. Resources are all assets of the College, including its human resources, physical resources, technology resources, and financial resources. Following is Santa Barbara City College (SBCC) Budget Resource Allocation Model:

Each component of the Santa Barbara City College Resource Allocation Model is defined below.

Educational & Facilities Master Plan

Both the Educational and Facilities Master Plan were developed based on input from State and District strategic initiatives and input from the local community. The mission and values of the institution were then established, followed by the development of the District's strategic goals. The Santa Barbara City College Planning Model represents a continuous improvement cycle where we 1) evaluate our environment, 2) establish college-level performance indicators, 3) identify annual goals, 4) develop program reviews and SLOs, 5) integrate all planning documents, 6) align planning to resource allocation, and 7) evaluate planning processes.

The Educational & Facilities Master Plans chart the District's long-term course. The Educational Master Plan is the foundation document for the Facilities Master Plan. Both focus on institutional change, analysis, and improvement of existing conditions; both

anticipate changes in the community, growth of the College as a whole, and changes in programs and services, as well as include institutional strategic goals and opportunities for input from all College constituencies.

Distance Education Plan

The Distance Education Plan focuses on teaching practices, professional development, and student success as it relates to the delivery of online instruction as one teaching modality. It links with the Educational Master Plan, Facilities Master Plan, and District Technology Plan to establish the role of online instruction within the College's overall course offerings. The plan requires regular, consistent forms of measurement. Longer term processes, the three year midterm report and six year accreditation cycle, are a focal point for broadbased, deep evaluation of all of our planning processes.

District Technology Plan

The District Technology Plan guides the implementation of technology, responds to the strategic goals, and incorporates technology requirements defined in the Educational and Facilities Master Plan. It encompasses the evaluation and development of the technology infrastructure, management information systems, operations support, and management of web resources.

Department Program Review

Program review is the annual department, program, or service review cycle. Program Review allows for analyzing the College's educational programs, student services, and business services areas to identify the following: strengths and weaknesses, solutions to weaknesses, how each has achieved or is aligned with District strategic goals, and the equipment, staff, and facilities needs for budget requests. In addition, the program review includes the status on the development and assessment of student and program learning outcomes.

Identify Resource Needs (Requests for Discretionary Funds)

Based on prior year allocations, Fiscal Services prepares a report on preliminary budget allocations. These reports are sent to the President, Vice Presidents, Deans, and Directors/Managers for each budget organization. Each division, department, program and service discusses and completes a budget analysis.

Prioritization by Vice Presidents

The Vice President's review each department/programs budget analysis with the deans and directors, prioritize requests, and then submit the requests to the Budget Resource Allocation Committee in preparation for department budget reviews.

Department Budget Review Process

Budget Resource Allocation Committee (BRAC) will review all department budgets and identify budgets that BRAC committee members have questions about. In addition, departments may request an opportunity to review their budget with BRAC . Each Vice President or division dean and/or program directors are scheduled once per year (April) to discuss their budgets with the Committee during a review session. At these sessions, budget owners review their budgets with BRAC and should be prepared to answer questions on their budget. This is not a formal presentation.

For these review sessions, the BRAC members will be provided with access to documents (electronically or hardcopy may be requested) containing all department, program, or service budget requests, program review resource requests, and any other pertinent documentation.

Budget Approval Process

BRAC reviews and analyzes all documents, then prepares budget recommendations for submission to the College Planning Council (CPC). CPC participates in the development of the college budget, makes recommendations to the Superintendent/President on allocation of college resources, and serves as advisory group to the Superintendent/President on fiscal planning matters. CPC will review and discuss BRAC's recommendation before taking action. CPC's budget recommendation will be forwarded to the Superintendent/President for consideration. The ultimate decision of approval or approval with amendments/revisions is the Superintendent/President. If the final decision differs from BRAC's recommendation, the Superintendent/President will inform BRAC and the modification will be integrated into the district budget.

The Controller then compiles all documentation for a final approved budget book for record keeping. The Controller also completes allocation letters to all budget owners outlining the budget from their request to final approval. This tracking methodology allows managers to see where their specific line items were changed throughout the process. These allocation letters are received by the administrators on campus in a detailed format, allowing them to disseminate this information to the individual departments within their

divisions for full disclosure and transparency.

Appeal Process

Budget owners who wish to appeal BRAC and/or CPC budget recommendations may appeal directly to CPC. Appeals can be made one time after the budgets have gone through CPC recommendations. Requests can be made to the President's office to be placed on the CPC agenda for a second review by CPC.

3. Nuts & Bolts: Budget Resource Allocation

Budget Cycle

The SBCC budget development timeline is approved by the Board of Trustees. The BRAC and program review processes and meetings are integrated into the District budget development timeline. The District's timeline is contained in the Addendum.

Committee Oversight

The Budget Resource Allocation Committee (BRAC) is a college wide committee that reports to the Vice President, Business Services. BRAC is charged with ensuring that District funds are allocated based on the resource allocation model adopted by the District.

How The Allocation Is Organized – Who Is Involved?

Ultimately, everyone at Santa Barbara City College has a role to play in Integrated Planning. However, the District recognized that a formal committee is needed to provide oversight of all resource allocation activities. During the 2016-17 academic year, the Budget Resource Allocation Committee (BRAC) was created to oversee all the key functions associated with resource allocation as it ties to integrated planning. The Committee is a cross representational group of employees and students listed below under Membership.

The BRAC is chaired by the Controller. The purpose of the BRAC is to ensure that the District's strategic planning is tied to resource allocation in a demonstrable, collaborative, evidence-based, and sustainable decision-making process. As program review and master planning are closely aligned with resource allocation within City College, this directly coincides with accreditation standards. This purpose is consistent with the *Sustainable Continuous Quality Improvement* level in the Accrediting Commission's planning rubric, which includes the following criteria:

- The institution uses ongoing and systematic evaluation and planning to refine its key processes and improve student learning.
- There is dialogue about institutional effectiveness that is ongoing, robust and pervasive; data and analyses are widely distributed and used throughout the institution.
- There is ongoing review and adaptation of evaluation and planning processes.
- There is consistent and continuous commitment to improving student learning; and educational effectiveness is a demonstrable priority in all

planning structures and processes.

Membership

The voting members of the Budget Resource Allocation Committee will consist of the following positions:
- Two Administrators/Managers - Appointed by Advancing Leadership Association
- Two Faculty - Appointed by Academic Senate
- Two Classified - Appointed by Classified School Employees Association
- Two Students - Appointed by Associated Student Government
- Vice President, Business Services - Chair
- Controller, Fiscal ServicesAdvisory Members (non voting)
- Accounting Staff

Each member serves on the committee for one full academic year at minimum, to ensure continuity throughout the resource allocation cycle. It is preferred that members serve for two years to assist in the startup of BRAC in 2017-18 and 2018-19, if possible. A quorum is defined as 51% or more of voting members. No recommendations will be moved forward without a majority vote.

Each appointed member will serve no more than four consecutive years on the Budget Resource Allocation Committee. The Vice President, Business Services and Controller, Fiscal Services are standing members on BRAC.

The Budget Resource Allocation Committee reserves the right to replace members who fail to attend three consecutive committee meetings, excluding meetings held during spring, summer, or winter break. The Vice President, Business Services will serve as chair of the BRAC.

BRAC follows the rules of The Brown Act. The agenda will be posted 72 hours prior to the meeting and minutes posted after approval by the committee. All meetings are open to the public.

The Budget Resource Allocation Committee meets twice per month throughout the year throughout the fall and spring semesters, and once per month during spring, summer, and winter breaks. During the Fall Semester, the Committee reviews and learns the various documents needed to understand the budget process and the intricacies of the instructional and non-instructional programs on campus. During the Spring Semester, the

Committee begins its work to prepare for and conduct its review of the budget and the subsequent recommendations to the College President.

Department Review Process

During the course of the Spring Semester, Fiscal Services distributes instructions and a budget template electronically, to all of the managers, deans, vice presidents, president, and other budget managers. Once all source documentation is submitted based on the budget development timeline, BRAC schedules departmental reviews with the appropriate budget owner. There are four days of BRAC departmental review dates. The reviews will begin at 9:00 AM and end each day at 4:00 PM, with an hour break for lunch.

In advance of departmental reviews, all members of the Committee receive all of the source documentation needed and review these documents in advance. These documents usually translate to a five-inch binder full of material for the entire college. Documents include, but are not limited to, budget requests, enrollment data, and 3 years of financial history by cost center.

At the departmental Review meeting, budget owners are asked to describe department budgetary needs. As documents are presented, Committee members openly ask questions of the budget owner at any time and do so to have a better understanding of the needs of the budget in question. Many times, this is the first time for a member of the Committee to learn anything about other areas of the College. Often the simplest questions are asked to better understand the various levels of needs throughout the College.

Mid Year Emergency Budget Requests

There are rare occasions when programs require additional funding mid year, that cannot be obtained from any department budgets within the District. These are typically large expenditures for unexpected urgent program needs such as replacement of broken equipment or other unexpected urgent expenditures necessary to operate a program. The mid year budget increase request of this nature requires funds to come from the District's reserves.

The mid year budget increase request must be submitted to BRAC. BRAC will review the request at the next upcoming committee meeting and provide their recommendations to CPC. Upon approval by the President/Superintendent, the budget increase is approved by the Board of Trustees.

Note - The mid year emergency budget request process is not applicable to budget requests when the budget increase can be accomplished by transferring the budget from within another department's budget. This process only applies when funds are required to be pulled

from reserves.

4. Process for Building Department Budgets

February

  - ➢ Budget Request template reviewed and approved by BRAC
  - ➢ Template with instructions distributed to Budget Managers and Chairs to be completed with input from appropriate Department/Division staff and Faculty

March

  - ➢ Administrators/Managers send template to respective Vice Presidents to synthesize with other Departments within Divisions
  - ➢ VP's approve and submit completed budgets to Fiscal Services office
  - ➢ Fiscal Services compiles and distributes budget binders for BRAC review
  - ➢ BRAC selects departments that will be required to present to BRAC

April

  - ➢ Individual Budget owner review sessions take place with BRAC
  - ➢ BRAC meets to complete budget deliberations and finalize recommendations

May

  - ➢ President reviews and approves final budget for College
  - ➢ Budget compiled and submitted to District Office

June

  - ➢ Tentative budget loaded

July

  - ➢ Budget Managers receive allocations for Fiscal Year

September / Fall

  - ➢ Budget Forum to Campus