

Reviewer ID
Name of Entity
Record Number

Document Number
State/Province
Order Rec'd Number

1 =Does not satisfy criterion, 2= Meets criteria, 3=Exceptional (Please rate each criterion)

<u>Criteria Name</u>	<u>Criteria Description</u>	<u>Location</u>
1. PREPARE AND DEVELOP INPUTS TO THE BUDGET PROCESS		
<i>1A. Adopt/Re-Affirm Budgeting Principles & Policies to Guide the Budget Process</i>		
1.A.1 Budget Principles	<input type="text"/> Submit formally adopted budget principles	Supplementary Materials
* 1.A.2 Budget Policies (mandatory)	<input type="text"/> Submit formally adopted budget policies	Supplementary Materials
<i>1B. Examine Internal and External Forces that Impact the Budget</i>		
1.B.1 Cost Structure Analysis	<input type="text"/> Submit analysis of cost structure	Supplementary Materials
1.B.1 Cost Structure Analysis	<input type="text"/> Explain particular analytical techniques utilized and insights gained	Application
* 1.B.2 Long-Range Financial Forecast (mandatory)	<input type="text"/> Include long-range revenue and expenditure forecasts and implications for organizational performance	Document
1.B.3 Long-Range Enrollment Forecast	<input type="text"/> Include long-range enrollment forecasts and implications for organizational performance	Document
1.B.4 Student Performance Data Analysis Overview	<input type="text"/> Explain approach in using student achievement data to monitor performance	Application
1.B.5 Student Performance Data Analysis Example	<input type="text"/> Include sample presentation of measures that exemplifies approach to using data	Supplementary Materials
1.B.6 Environmental Assessment	<input type="text"/> Include description of environmental assessment	Supplementary Materials
2. DEFINE GOALS AND IDENTIFY GAPS		
<i>2A. Set Goals to Guide the Budget and Planning Process</i>		
* 2.A.1 College-wide SMARTER goals (mandatory)	<input type="text"/> Include presentation of SMARTER goals	Supplementary Materials
* 2.A.2 Sub-unit SMARTER goals (mandatory)	<input type="text"/> Include distribution of goals to sub-units	Supplementary Materials
2.A.3 Goal content	<input type="text"/> Goal content address student performance and factors that influence student performance	Supplementary Materials
<i>2B. Determine the Gaps between the Goals and Current State, and Identify the Root Causes of the Gaps</i>		
* 2.B.1 Root Cause Analysis (mandatory)	<input type="text"/> Submit an example of a completed root cause analysis for at least one goal	Supplementary Materials
* 2.B.1 Root Cause Analysis (mandatory)	<input type="text"/> Describe more generally how root cause analysis was conducted	Application
3. DEVELOP STRATEGIES TO CLOSE THE GAPS		
<i>3A. Research Proven Policies and Practices</i>		
* 3.A.1 Institutional Priorities (mandatory)	<input type="text"/> Present instructional priorities and research supporting their development	Supplementary Materials
<i>3B. Develop Strategies</i>		
* 3.B.1 Action Plan (mandatory)	<input type="text"/> Provide college-wide (and sub-units, if applicable) Action Plan of how Institutional Priorities will be implemented	Supplementary Materials
3.B.2 Accepted by Administration	<input type="text"/> Indicate if Action Plan was formally adopted/accepted	Application

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4. PRIORITIZE SPENDING TO ENACT THE STRATEGIES AND ALLOCATE RESOURCES		
<i>4A. Prioritize Spending to Enact the Strategies</i>		
* 4.A.1 Sunset Programs (mandatory)	<input type="checkbox"/> Submitted documentation that shows results service evaluation to determine if any may be discontinued	Supplementary Materials
* 4.A.1 Sunset Programs (mandatory)	<input type="checkbox"/> Explain approach in evaluating the potential for sunsetting a service	Application
* 4.A.2 Finding Efficiencies (mandatory)	<input type="checkbox"/> Submit documentation that shows the results of efforts to find efficiencies in its existing services	Supplementary Materials
* 4.A.2 Finding Efficiencies (mandatory)	<input type="checkbox"/> Describe efficiencies found	Application
<i>4B. Allocate Funds Based on the Results of the Prioritization Process</i>		
4.B.1 Budget to Programs	<input type="checkbox"/> Demonstrate allocation of funds to programmatic elements or other units for clear connection to service provided	Document
* 4.B.2 Alignment of Funding with Strategy (mandatory)	<input type="checkbox"/> Show how resources have been allocated to achieve goals at college-wide level and subunits	Document
<i>4C. Create a Budget Document that Communicates how Resources have been Allocated to Enact the Strategies</i>		
* 4.C.1 The Challenges (mandatory)	<input type="checkbox"/> Describe challenges faced that shaped budget discussion	Document
* 4.C.2 Goals (mandatory)	<input type="checkbox"/> Present district-wide goals that guide resource allocation	Document
* 4.C.3 Strategies and Initiatives (mandatory)	<input type="checkbox"/> Describe strategies that will be used to pursue goals	Document
* 4.C.4 Financial Plan (mandatory)	<input type="checkbox"/> Describe expected revenues, expenditures, reserves, and debt & capital spending	Document
* 4.C.5 Long-Term Financial Sustainability (mandatory)	<input type="checkbox"/> Describe long-range sustainability of college's financial trajectory	Document
* 4.C.6 Understandability and Usability (mandatory)	<input type="checkbox"/> Design of document easily navigable and understood by non-expert reader	Document

5. CHECK PERFORMANCE

<i>5A. Monitor and Evaluate Outcomes from Budgeting Decisions</i>		
5.A.1 Monitoring Implementation	<input type="checkbox"/> Provide responsible parties, milestones and systems of reporting for monitoring implementation	Supplementary Materials
5.A.2 Continuous Improvement	<input type="checkbox"/> Include higher level information on difference between planned and actual results, root cause of problems and plan for adjustment	Document
5.A.2 Continuous Improvement	<input type="checkbox"/> Provide more detailed information on difference between planned and actual results, root cause analysis and adjustment plans	Supplementary Materials

6. ENHANCED BUDGETING PRACTICES

<i>6A. Establish Criteria & Measures for Success of the Budget Process</i>		
6.A.1 Finance-Academic Partnership	<input type="checkbox"/> Academic Officer for college is key participant in budget process, including signing application	Application
6.A.1 Finance-Academic Partnership	<input type="checkbox"/> Academic Officer for college is key participant in budget process, including participating in interview	Interview
6.A.2 Criteria for Success of the Budget Process	<input type="checkbox"/> Describe measures to evaluate the timeliness, cost, and quality of the budget process	Application
6.A.3 Budget Post-Mortem	<input type="checkbox"/> Describe post-mortem process on the budget process, conclusions reached, and lessons learned.	Application
6.A.4 Adjusting the Budget Process for Next Year	<input type="checkbox"/> Describes plans for what will be done differently next year based on post-mortem	Application
<i>6B. Allocate Costs of Shared Support Services to Subunits to Better Understand the True Cost of Offering Services</i>		
6.B.1 Allocation Transparency	<input type="checkbox"/> Provide an internal document that is available to stakeholders that clearly describes allocation formulas	Supplementary Materials
6.B.2 Allocation Rationale	<input type="checkbox"/> Describe how allocation strategy supports a strategic approach to budgeting	Application
6.B.3 Understandability to Non-Finance Stakeholders	<input type="checkbox"/> Academic Officer can describe the allocation methods	Interview