Meeting Summary

Meeting Date – November 18, 2014

Meeting Highlights

- The Budget Allocation Model Task Force reviewed framework that will lead the discussion and recommendation of the campus' new budget allocation model. Expectations and requirements for the group are based on the fact that the budget is at the heart of every institution. And that budget is a representation and reflection of our values and what is important to the campus. Basic ground rules for the task force members are as follow:

  - ❖ Represent the collective interest of the university
  - ❖ Discussions should be inclusive and transparent
  - ❖ Value and respect task force members perspective
  - ❖ Commit to the timeline and approach decided by the task force
  - ❖ Complete assigned task

- An assessment of the timeline and milestones in the budget remodeling process was presented along with a review of prevailing budgeting models used in higher education.

  Higher Education Budget Models:
  Incremental Budget
  Zero-Based Budget
  Activity-Based Budget
  Responsibility-Centered Management Budget
  Performance-Based Budget

- Findings from a CSU system-wide survey of campus budget models were reviewed. Survey results reveal majority of CSU campuses use incremental budgeting.

- The Budget Allocation Model Task Force discussed the strategic qualities or guiding principles desired when selecting the next budget model. The guiding principles of various higher education institutions that implemented budget remodeling process were discussed, including the Nevada State Higher Education System, Temple University, Portland State University, and the University of Wisconsin-Milwaukee.

- The Budget Allocation Model Task Force reviewed research literatures and case studies from national education associations in regard to higher education budgeting, including studies from the Education Advisory Board.

- Budget Administration developed a Budget Model Matrix that summarizes various higher education budget models in relation to desired budget guiding principles.

Action Items

- Task force members will review Budget Model Matrix and provide feedback on desired guiding principles and the budget models to review.

- Budget Administration will analyze survey results and consolidate responses in establishing final set of budget guiding principles.

- Task force will reconvene to deliberate on guiding principles and further discuss next step in selecting a new campus budget model.