

Skyline College Balanced Scorecard

Outcome Measure Data Sheet

Perspective: Financial Business Operations		Measure Name: Ratio of Actual Expenditures to Total Budget		Indicator: Budget Efficiency	
College Strategy: 4.1 Integrated & Evidence-based Resource Planning System			College Goal: 4		
Description: The Actual Expenditures to Total Budget Ratio measures the ratio of the college's end of year general unrestricted fund expenditures to total unrestricted fund budget (ending balance).					
Lead/Lag: Lead		Frequency: Annual		Unit Type: Ratio	
Polarity: High values are good					
Formula: The total annual college general unrestricted fund expenditure divided by the total unrestricted fund balance.					
Data Source: Data for this measure are provided in the Banner report: Financial Statement by Account.					
Data Quality: High –received from Banner			Data Collector: Director of Business Services		
			Owner: Director of Business Services		
Scorecard Control Limits: Slightly below benchmark is equal to 1 to 2 percentage points below the benchmark. Well below benchmark is equal to 2.5 or greater percentage points below the benchmark.			Benchmark: The baseline benchmark was established on 2006 at 2% and revised in 2007 to 2.5% ending balance carry-over.		
			College Initiatives Links		
2. Enrollment management					
3. Resource development					
Benchmark Rationale: Benchmark is based on a recommended ending balance for protecting against unforeseen expenditures in the subsequent year and changes in funding.					