

BEST PRACTICES ON BUDGET DOCUMENTS

ACBO Class discussion 11/8/12

INCLUDE.....

THREE YEARS OF ACTUALS

MULTI-YEAR PROJECTIONS

BUDGET DEVELOPMENT CALENDAR

IDENTIFY SOURCE OF FUNDS TO SUPPORT SPECIFIC STRATEGIC GOAL, FOLLOW UP WITH OUTCOMES ON THOSE STRATEGIC GOALS

LINK REDUCTIONS TO STRATEGIC PLAN

IF BUDGET ASSUMES WORST CASE SCENARIO, IDENTIFY POTENTIAL VARIANCES

IF BUDGET ASSUMES MIDDLE CASE SCENARIO, IDENTIFY POTENTIAL VARIANCES

SHOW HOW CLASS SCHEDULE IS AFFECTED WITH THE BUDGET PROPOSED

COMMUNICATE IN NARRATIVE AS WELL AS NUMBERS, REPRESENT WHAT HAS BEEN BUDGET DEVELOPMENT HISTORY

HIGHLIGHT RESERVES, DEFINE ANY DESIGNATED RESERVES

USE GRAPHS TO PRESENT REVENUE AND EXPENSES, PRODUCTIVITY ASSUMPTIONS, FTES TRENDS FUND BALANCE AND CASH RESERVES

DISPLAY COLLEGE BUDGETS AS WELL AS DISTRICT BUDGET

INCLUDE THE 311 REPORT

HISTORY OF FUNDED POSITIONS BY CLASSIFICATION