Best Practices in Budgeting for Community Colleges

SB 1456: Seymour-Campbell Student Success Act of 2012

Accrediting Commission for Community and Junior Colleges
Western Association of Schools and Colleges
Best Practices in Budgeting for Community Colleges
Budgeting Principles and Policies

Have a set of budgeting principles and policies before the budgeting process begins

- Developed collaboratively with the executive authority to propose a budget and those with legislative authority to approve it
- Use goals to drive the budget process
- Use data to make decisions
- Consider both the inputs and the outcomes of proposed budget decisions
Budgeting Principles and Policies

Have a set of budgeting principles and policies before the budgeting process begins

- Regularly re-examine patterns of spending and change them when they no longer make sense
- Take a long-term perspective
- Be transparent
Budgeting Principles and Policies

For example…

• “Maintain a minimum 15% Ending Fund Balance for the Budget Year”
• “Make progress in the Board’s goal to fund the GASB 45 obligation by 2020”
• “Make progress on the Board’s goal to raise the district’s student transfer rate to 39% by 2020.”
Develop Strategies to Close the Gaps

After district goals and gaps have been identified, the college must find ways to close the gaps

- Research policies and practices that have proven effective for improving student achievement
- Start the budgeting and planning process early enough to consider new ways of thinking
- Determine the role the research might play in the college’s plan and budget for improving student achievement
Develop Strategies to Close the Gaps

For example…

• Helping Students Plan for Success
  - New approaches to placement
  - Mandatory orientation
  - Academic goal setting and planning

• Initiating Success
  - Accelerating development education
  - First-year experience programs
  - College success course
  - Learning communities
Develop Strategies to Close the Gaps

For example…
• Sustaining Success
  - Tutoring
  - Supplemental instruction
  - Encouraging class attendance
  - Proactive identification and referral
  - Experiential learning beyond the classroom
• Ongoing curriculum development
• Professional development is aligned with strategies to improve student success
Prioritize Spending to Enact Strategies

- Prioritizing Expenditures
  - Have an inventory of current expenditures (programs)
  - Be aware of potential new expenditures
  - Aligning the program with the college’s strategies and goals
  - Cost effectiveness of the program
Prioritize Spending to Enact Strategies

- Special Issues in Prioritizing Programs
  - Support of stakeholders
  - Prioritize new programs
  - Review of underperforming programs
  - Innovation fund
Prioritize Spending to Enact Strategies

For example…

- Strategic/Ed. Master Plan and Goals (focused on programs and services)
- Staffing Plan
- Facilities Plan
- Technology Plan
- Financial Plan
Budgeting Best Practices for Community Colleges

- Prepare and Develop Inputs to the Budget Process
- Define Goals & Identify Gaps
- Develop Strategies to Close the Gaps
- Prioritize Spending to Enact the Strategies & Allocate Resources
- Check Performance
- Enhanced Budgeting Practices
Participate in Budgeting for Student Success

• Draft Best Practices – Late May 2014
  • Ask questions and share your best practices at www.gfoa.org

• Enhance & Implement
  • Pilots using best practices to develop 2014-2015 budget
  • Application for the inaugural Distinguished Budget Presentation Award for Schools for 2016-2017 budget

• Education & Training
  • Training, webinars, e-learning, and other resources on education budgeting.
Questions?

Charlie Ng
Vice President, Business and Administrative Services
MiraCosta College
(760) 795-6830
cng@miracosta.edu