

# 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](http://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?

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