

Budget Development
Principles and Criteria
2005-06

The allocation of resources will balance the overall offerings of the college in accordance with the prioritized mission of the college. Allocation will be guided by the college strategic plan, other planning efforts – unit plans and council plans – that align with the strategic directions, and our focus on learning. It must also meet the legal, contractual and accreditation obligations of the college.

Principles

The allocation of resources will:

- Support student enrollment, retention, success and learning
- Make investments in systems development that will save resources and streamline work processes that results in saving in the long run.
- Maintain high quality instruction and services
- Respond to community needs
- Maximize revenue generation balanced with accessibility and affordability

College Council will recommend an “approach” to the budget. Part of the approach will be to determine whether the college needs to make permanent reductions or only short-term temporary reductions to bridge a budget deficit.

Short-Term Temporary Reductions will be first consider the following: (This list is not exclusive but illustrative)

- Reviewing vacancies, temporary appointments and part time assignments
- Assessing the direct service to, and impact on, students, particularly related to non regular employees.
- Reviewing delaying one time expenditures
- Delaying hiring of regular faculty and staff

If long term recurring reductions are necessary the following criteria and measurements will be used.

CRITERIA AND DATA ELEMENTS

Instructional Programs

CRITERIA	DATA ELEMENT
Enrollment – demand	5-year Enrollment History
Program – Discipline cost	Cost per FTE
Retention	Class-Program Persistence
Capacity – Utilization	Capacity Analysis

Student Services

CRITERIA	DATA ELEMENT
Service is essential to the enrollment, retention or success of students	Utilization data Student Satisfaction data Student Persistence data Meet legal requirements
Service directly supports student learning	Best practices from national research on student success Qualitatively assess the support to student learning
Cost of service	Total General Fund support for service Service charges and other revenue that offset GF support
Service is cost effective	Comparison to national best practices
Note: Because Student Services are so diverse, it is difficult or impossible to use a standard set of data elements for every service. The data elements above work for one or more departments.	

Operations

CRITERIA	DATA ELEMENT
Service is essential to operation of the institution	Consequences of not having service: Citation(s) for legal requirements (e.g. governing IRS, federal code, IRS, audit requirements)
Cost of service	Total General Fund support for service (offset by service charges) Service charges and other revenue that offset GF support Revenue directly provided to GF by service
Service is cost effective	Comparison to industry standards (e.g. housekeeping sq. ft./staff FTE, # desktops/IT technician) Cost comparisons with similar outside services Cost savings for college compared to cost of service

Service is utilized	Customer counts Service logs Number of transactions
Note: Because College Operations services are so diverse, it is difficult or impossible to use a standard set of data elements for every service.	