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How to Estimate Pathway CostsThe Efficiency Metric: Cost per Unit of Output; Changes in Adjusted Pathway Costs; Conclusion; Suggestions for Practitioners; References; 5 The Implications of State Fiscal Policies for Community Colleges; Enrollment Pressures; The Policy Context of Fiscal Pressures on Community Colleges; Changes in Tuition and Enrollment; A Weak Relationship Between Tuition and Enrollment Changes; Online Course Enrollment; Enrollment Demand Taken Up by the For-Profit Sector; Performance-Based Funding; Fiscal Impacts on College Personnel

Incorporating Effectiveness Into the Community College MissionReferences; 6 Linking Resource Decisions to Planning; The Strategic Plan; Environmental Scans; Foundational Plans and Budget Implications; Academic Plans; Facilities Plans; Technology Plans; Financial Plans; Linking Strategic Plans to Budgets; The Challenge of Priorities; The Challenge of Limited Flexibility; The Challenge of Funding Formulas; The Challenge of Leveraging Opportunities; The Challenge of Institutional Cultures; The Challenge of Grants and Donations; Translating Priorities Into Budget Decision Packages; Conclusion

References7 Philanthropy and Private Foundations: Expanding Revenue Sources; Community College Foundations; Fundraising Strategies; External Foundations; Types of Foundations; Best Practices; Conclusion; References; 8 Entrepreneurship: The College as a Business Enterprise; Entrepreneurship in Community Colleges; Third-Wave Examples; Kirkwood Community College; Walla Walla Community College; Moving Toward a Third-Wave Culture; A Strengthened Steering Core; The Role of Leadership; Final Observations; References; 9 Assessing Financial Health in Community Colleges

Demand for Fiscal Accountability in Community Colleges

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#### Sommario/riassunto

Take an in depth look at the current key issues and practices in budgets and finance for community colleges. In this volume, topics include: the contemporary challenge of meeting growing demands for increased student persistence and success, diminishing state support for higher education, new calls for accountability and ways to measure institutional effectiveness, the increasing reliance of many community colleges on grants and other sources of revenue, and college policies that have significant financial ramifications. This is the 168th volume of this Jossey-Bass quarterly report series. Essential

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