REEDLEY COLLEGE BUDGET PRINCIPLES, GUIDELINES, PRIORITIES

BUDGET principles

B – Broad Participation
U – Understanding at all levels
D – Developed early to incorporate strategic planning
G – Gain accountability
E – Easy to Comprehend
T – Transparent

Budget Guidelines

- Manage resources to fund Strategic Initiatives that directly support student success, program growth and Vision 2025.
- Align with the strategic plan of the college including Vision, Mission, and Program Review
- Achieve Strategic Goals - ensuring sufficient resources for student success, expanding services (growth) and institutional support
- Maintain a college reserve of no less than 3%
- Continuous improvement (assessment and evaluation) of process to ensure effectiveness in allocating resources
- Align categorical/restricted programs with Strategic Goals; to the degree possible, use those funds to support on-going College expenditures even if on a one-time basis. Make maximum use of "flexibility with Categorical funds" as allowed

Budget Development Process
- Revenues
  - Allocations (General Funds, Lottery, Perkins, Instructional Equipment)
  - Forecast Local Revenues
- Expenses
  - Permanent Labor Costs (including step/column/longevity
  - Benefits (including rate adjustments)
  - Temporary Labor (Adjunct, Overload)
  - Discretionary Costs (
- Alternate Funding Sources
  - Identify eligible departmental requests and send to committee for determination of funding
  - Identify funded requests
  - Unfunded items restored to worksheet requests
- Developed Budget Assumptions

Hiring Criteria for Staffing
- Positions that are mandatory and in accordance with the RC HR Staffing Plan

Prioritization Criteria

Essential Elements

- Priority
- Link to Program Review & Strategic Plan Goals
- Justification (what, who, why)
- Description
- Dollar amount of request

Definition of Prioritization

0 = State Mandated and required by accreditation, licensing, or regulatory requirement
1 = Essential to the operation of the program
   Health and Safety Resolution
2 = Important, but not essential or required
3 = Expand or enhance program (wish list)

Prioritization Process

- Compile total budget requests summarized at a high level by major object codes (91, 92, 93, etc.) to evaluate how total requests compare to 3 years history and current year total revenues. (Include Full-time and Part-time payroll costs.)
- Sort all programs (RC/MC/OC) by prioritization 0, 1, 2, & 3. Subtotal each level of prioritization to compare to remaining revenue to fund discretionary requests.
- Compare program level budget requests:
  - Compare increase/decrease of request from prior year budget
  - Compare budget request to historical spending
  - Evaluate current year spending to budget request
  - Review justifications establishing need/or question those with no justification
  - Is this a one-time funding request?
  - Can dollar request be reduced incrementally?
  - Applied same % to supply budgets for all programs
  - Look for high cost requests
    - Justification
    - Support for ongoing costs
  - Look for alternate funding sources
- Identify and make recommendations of potential funding (provide in comment column)
- Sort all programs (RC/MC/OC) alphabetically or numerically by program, sort each program by prioritization 0, 1, 2, 3 and review the detail of requests
- Summarize the total of each program level requests and compare to prior year budget requests. Identify increase/decrease (+/-) of budget request by percentage. Evaluate detail of programs requesting a high variance
- Return to contact person for program for additional information

One Time Emergency Funding Request

Purpose

- One Time Funding Requests provides for nonrecurring funding of items that are considered emergency in nature and meet the Prioritization of 0 or 1 noted below.
- Recurring funding requests or special initiative requests must be advanced throughout the annual budget development process on budget

Definition of Prioritization

0 = State Mandated and required by accreditation, licensing or regulatory requirement.

1 = Essential to the operation of the program or health and safety.

Process

1. Units will first look into their own budgets to determine if they can reprioritize existing allocated funds

   If no funding available -->

2. Units will complete the "One Time Emergency Funding Request Form" with appropriate Justification and Links
3. Unit or Dept. Chair / Division Rep will go to Dean to look more broadly for available funds

   If no funding available, get Dean approval -->

4. Unit or Dept Chair / Division Rep or Dean will go to Vice President to look more broadly for available funds

   If no funding available, get VP approval -->

5. Present to Budget Committee to evaluate for use of Contingency Funding
6. Budget Committee to make recommendation to approve & fund, return to requestor for additional information, or suggest alternate funding opportunities
7. Budget Committee to forward recommendations to President's Cabinet for consideration
8. Communicate to requestor the final determination of funding request

Strategic Initiative Planning

Purpose

- Budget monitoring allows the college to determine if previously allocated funding will become available to redirect during the course of the fiscal year
- Strategic Initiative Funding Requests provides for redirection of contingency, breakage, or unused allocated funds to be used for innovative strategic initiative projects that would not normally be funded during the course of the budget prioritization process
- Recurring funding or special initiative requests must be advanced throughout the annual budget developemnt process on budget

Process

1. Administrative Services will review the expenditures compared to budget and determine if funding may become available to be redirected for campus use prior to the end of the fiscal year.(Feb/Mar)
2. Strategic Initiative projects will be forwarded by President's Cabinet, PAC, College Council, or from the budget worksheets, typically priority 2 or 3

3. President's Cabinet will evaluate the possible funding to be used for integrated college strategic initiatives identified
4. Recommendation of strategic initiative projects will be listed, justified, and aligned with college program reviews and strategic plan initiatives and goals. Vision 2025 will be considered in theses projects
5. President's Cabinet will present to Budget committee for review and comment
6. Budget committee will present recommendations to College Council
7. President will make final detemination

Resource Allocation

RC Budget Development Planning Calendar

SCCCD DEVELOPMENT

Season	Activity	Flow	Milestone	Month
SPRING	Submit to the departments what has been approved — — — Formal review of the budget process	District Office → Board of Trustees	NY Tentative Budget approved by BOT	June
	Gather data for assessment and evaluation of budget process — — — College Council approves Recommendation to President	President	NY Decision Packages approved by BOT — — — Governor's May Revise	May
	Budget Committee complete — — — Submit recommendation to College Council — — — Submit recommendation to President's Advisory Cabinet	College Council / President's Advisory Cabinet	Submit tentative budgets to District	April
	Overall Prioritization	Budget Committee	NY Decision Packages due to District	March
FALL	Budget Committee to meet with program contact persons- VP/Dean/Dept. Chair, as required for clarifications	Budget Committee	NY Budget Calendar approved BOT — — — Decision Package Direction & Allocations — — — NY Allocations to College	February
	Determine which Budget will fund the resource request; LTO, XXO, Perkins, etc..	Budget Committee	Governors' January Budget	January
	Budget Committee meets for clarifications with VPs, Dean, & Department Chairs	Budget Committee		November
	Budget Committee evaluates overall priorities & ranks	Budget Committee / Budget		November
	Budget worksheets submitted for verifications & audit of linkages to Program Review, Strategic Plan & College Goals — — — President's Cabinet for review of overall consolidation	President's Cabinet / Budget Committee		October
	Budget worksheets due for consolidation — — — College Center Council for review of M/O consolidation	Administrative Services		October
	Budget worksheets due; Revisions as determined by Dean & VP's, with input from Department Chairs/Division Representatives	College Center Council / Vice President		October
	Budget worksheets due for review & input. Revisions as determined by Department Chairs/Division Representatives & Deans	Deans	CY Final Budget approved by BOT	September
	Budget Worksheet due; Revisions as determined	Department Chairs / Division Representatives		September
	Worksheets to Programs; develop requests & complete budget worksheet	Programs / Budget Worksheet / Resource Allocation Worksheet Process	CY Final Budget to District	August

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CY – Current Year
NY – Next Year

Reedley College Resource Allocation Process

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                                      District Office  ──────▶  Board of Trustees

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                                      College President

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                                           │
                                      College Council

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                                           │
                                      President's
                                      Advisory
                                      Cabinet

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                                           │
                                        Budgets

                                           ▲
                                           │
                                        Budget
                                       Committee

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                                           │
                                   Resource Allocation
                                        Worksheet
                                           ▲
         College Goals ──────────────────┘│
              ▲                            │
              │                            │
  Educational Master,                 Program Review
  Technology and     ◀──▶ College Mission ──▶     ▲
  Facilities' Plans                              │
              │                                  │
              │         Strategic Plan    General Education Learning
              └─────────────────────────▶ Outcomes (GELOs) /
                                          Course Learning Outcomes
                                          (SLOs) / Project Learning
                                          Outcomes (PLO)
                                                 ▲
                                                 │
                                              Program
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CY – Current Year
NY – Next Year