**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**

* Align with the strategic plan of the college (Vision/Mission/Values/Strategic Goals)
* Achieve Strategic Goals - ensuring sufficient resources for student success, expanding services (growth) and institutional support
* Maintain a college reserve of no less than XX%
* 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 pro-offered “flexibility with Categorical funds.”
* Transfer resources from indirect (internal) services to prioritize services that directly support student success and program growth.

**Hiring Criteria for Staffing**

1. Positions that are mandatory

**Prioritization Criteria**

1. Health or Safety Resolution
2. Implementation of strategic goals
   1. Mandates
   2. Enhance Student Learning and Success
   3. Potential for Long-Term /sustainable FTES
   4. Program Maintenance
   5. Recommendations from Program Review
   6. Support Multiple Programs
3. High Cost/Benefit Ratio
4. Capture Program Growth

**Strategic Planning**

**Resource Allocation**

The next step in the process is Resource Allocation. This year, the RCBC reviewed the college budget development process. Determination was made that the college needed one Resource Request process for all Unrestricted Fund requests. Modifications were made to streamline the process, as well as allow for better planning, accountability, communication and transparency/understanding. Program/departments begin the process by identify their needs based on program review, strategic planning and annual college goals and objectives, and submit prioritized budget requests (see attached budget worksheet) that will support the institutional strategic plans and learning outcomes. The requests are then reviewed by the Deans then on to the Vice Presidents for a more global review and prioritization of requests. Each level of the process is expected to verify linkage to program review, strategic planning and college goals. Additionally, the process allows for communication to flow both to and from each level of review as it is submitted through the hierarchy levels of the institution. RCBC will audit the budget requests for linkage to program review, strategic planning and college goals, and then subsequently consolidate the budget requests for a final overall review and ranking of requests. The two-way communication will continue as the RCBC reviews and evaluates all resource priorities. RCBC will evaluate, prioritize and rank the annual budget requests to most efficiently utilize institutional resources.

RCBC will make a recommendation of the ranking of the resource requests to College Council, who will work collegially with the president until consensus is reached on ranked budget priorities. The president will then submit recommended budget expenditures to the Board of Trustees for implementation. In instances of legal and fiscal responsibility (cited in Ed. Code and Title 5), the president may revise the recommendation without consensus of the council.