

# **Sonoma County Junior College District**

## **Planning and Budget Framework**

*(Board Approved 12-9-14)*

In support of its mission and strategic plan goals, and in the interest of long-term fiscal health, District planning will include the following broad budget parameters with regards to its Unrestricted General Fund:

- The District will develop a budget that will maintain at least a 5-percent reserve within the ending fund balance.
- To the extent possible, the District will budget on-going expenditures within the confines of the District's on-going revenues.
- To the extent possible, the District will budget competitive salaries, wages and benefits for its employees.
- One-time resources, such as one-time state allocations and fund balance, will be used only for one-time expenditures, and/or to mitigate temporary funding shortfalls.
- The District will budget sufficient funds to afford its on-going obligations to regular employees and retirees.
- In order to maximize state apportionment revenues, the District will budget sufficient funds, and hire an appropriate number of adjunct faculty, which, in conjunction with the regular faculty, will produce the Full Time Equivalent Students (FTES) for which the state will provide remuneration.
- The District will budget sufficient funds to afford the total cost of ownership for all District facilities and sites.
- The District will budget sufficient funds to afford utilities, insurance and other necessary operational costs.
- The District will allocate discretionary funds, and make revisions to all other expenditure budgets, based on negotiated contractual agreements, prior year requirements, departmental review, and the Program and Resource Planning Process (PRPP).