Napa Valley Community College District
2014-2015 Budget Assumptions

I. Fiscal Stability

1. The Board of Trustees is committed to maintaining the on-going fiscal stability of the District as referenced in The Way Forward and by meeting Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles for sound fiscal management. The District’s ongoing fiscal stability is essential for effective operations that support the mission of the college. When making budgetary decisions, the college leadership will assess the extent to which those decisions support the college mission and ensure fiscal stability.

2. It is the intent of the District not to engage in deficit spending and, as such, the 2014-2015 Budget should be developed on the basis of projected revenue and expenditures. The Board of Trustees may consider using a portion of the ending balance to fund expenditures that are in line with the institutional goals and objectives.

3. The 2014-2015 Budget will seek resources to fund college priorities consistent with institutional plans.

II. Personnel

1. The District is committed to the concept that all employee groups (Faculty, Classified, and Administrative staff) play an important role in educating and serving students and all employees will be respected and valued for their contributions to the success of students.

2. Every vacancy will be analyzed to determine the extent to which the position is essential to college operations. Whenever possible, restructuring positions and/or programs, transfers of existing staff, and delays in hiring will be considered in order to support the fiscal stability of the District.

3. The use of temporary, hourly employees will be carefully reviewed in order to limit these costs to what is absolutely essential to maintain educational programs and basic services.

4. The District will honor financial commitments resulting from any negotiated collective bargaining agreements.

5. The District is committed to a consistent method of budgeting for all positions.
III. Legal Mandates

The District will meet all legally mandated (state and federal) obligations. The District will meet the legal requirements of the 50 percent law.

IV. Grants

1. Grants will be carefully reviewed prior to their acceptance to ensure that their benefits outweigh their costs and are consistent with the mission of the college. Whenever possible, grants should include funding to reimburse the District for administrative overhead expense and should not obligate the District to ongoing expenses after expiration of the grant funding period.

V. Expenditures

1. Expenditures must support student success and the mission of the college and be consistent with the planning and budgeting guidelines.

2. Budget augmentations related to health and safety items will be given a high priority.

3. Funds will be provided to meet contractual obligations, audit requirements and fixed costs.

Adopted by Budget Committee January 30, 2014
Presented for adoption to the Board of Trustees February 13, 2014