



FINAL BUDGET

FISCAL YEAR 2019-2020

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BOARD OF TRUSTEES

Mr. Kyle Iverson, Board Chair

Ms. Rosaura Segura, Vice President

Ms. Jennifer Baker

Mr. Michael Baldini

Mr. Jeff Dodd

Ms. Elizabeth Goff

Mr. Rafael Rios

Mr. Pablo Leon, Student Trustee

By state law, the Napa Valley Community College District is under the control of a Board of Trustees composed of seven community members. Elected from within established areas of the district, trustees serve four-year terms. Students are represented by a student trustee, who is selected yearly as part of the ASNVC elections.



Mission Statement

Napa Valley College prepares students for evolving roles in a diverse, dynamic, and interdependent world. The college is an accredited open-access, degree- and certificate-granting institution that is committed to student achievement through high-quality programs and services that are continuously evaluated and improved. The college serves students and the community in the following areas: transfer courses, career-technical education and training, basic skills, and self-supporting contract education and community education classes.

Approved by the Board of Trustees November 15, 2012

ADMINISTRATIVE OFFICERS

| | |
|-------------------|---|
| Dr. Ronald Kraft | Superintendent/President |
| Mr. Oscar De Haro | Assistant Superintendent/Vice President, Student Affairs |
| Mr. Robert Parker | Assistant Superintendent/Vice President, Administrative Services |
| Ms. Faye Smyle | Interim Assistant Superintendent/ Vice President, Academic Affairs |



2019-2020 Planning and Budget Committee Members

| | |
|------------------------|---|
| Steven Balassi | Faculty Co-Chair |
| Robert Parker | District Co-Chair |
| Amanda Badgett | Academic Senate |
| Maria Biddenback | Academic Senate |
| Stephanie Burns | Academic Senate |
| Matt Christensen | Director of Facilities |
| Oscar DeHaro | Asst. Supt./VP Student Affairs |
| Aaron DiFranco | Academic Senate |
| Michael Gianvecchio | Academic Senate |
| Paul Gospodarczyk | Academic Senate |
| Robert Harris | Administrative Senate |
| Jaime Huston-Sylvester | Academic Senate |
| Martin Shoemaker | Classified Senate |
| Faye Smyle | Interim Asst. Supt./VP Academic Affairs |
| Eric Wade | Academic Senate |
| Howard Willis | Administrative Senate |
| Lauren Winczewski | Academic Senate |
| Vacant | Academic Senate |
| Vacant | ASNVC |
| Vacant | ASNVC |
| Vacant | Classified Senate |

Budget Message

August 29, 2019

To: Dr. Ronald Kraft, Superintendent/President
From: Robert Parker, Assistant Superintendent/Vice President, Administrative Services

Enclosed for your information, please find the FY 2019-2020 Final Budget (“Final Budget”). The Final Budget reflects estimates of state revenue as per the Chancellor’s Office Advance Apportionment and other budget planning assumptions as reviewed and recommended by the District Planning and Budget Committee. On August 29, 2019, a Campus Forum was held to discuss the budget and following the Campus Forum, the District Planning and Budget Committee conducted a final review of the budget and recommended forwarding the budget to you. The District Planning and Budget Committee will play a very important role in monitoring the District’s budget status as we move through the fiscal year.

Overview of this Document

Included in this document for review and adoption by the Board of Trustees are the 2019-2020 Final Budgets for the General Fund, Child Care Fund, Capital Outlay Projects Fund, Post-Retirement Benefits Fund, California Employers’ Retiree Benefit Trust, Debt Service Funds, Associated Student Body Fund, and Student Representation Fee Trust Fund.

Staff Recognition

I want to thank the Planning and Budget Committee 2019-2020 Co-Chair Steven Balassi as well as the members of the Planning and Budget Committee for leadership and oversight of this process. Special thanks to the Business & Finance Office staff and Solange Kada for their extensive work on the budget.

Integrated Planning and Budgeting

The College's annual budget is developed based on a realistic assessment of financial resources available. In accordance with Title 5 of the Education Code, NVC College Board Policy 6200 – Budget Development requires that the budget development process for the next fiscal year begin early in the current year, so that a Tentative Budget is available no later than July 1 of the new fiscal year.

NVC's institutional goals are reflected in the Strategic Plan. For Fiscal Year 2019-2020, the Planning and Budget Committee identified specific planning priorities for increased focus. The annual unit planning and budget processes have become more integrated over time and NVC utilizes multiple planning tools to support planning for financial resources. The planning effort continues with annual unit plans that are responsive to annual strategic objectives which link to the Strategic Plan. The unit plans contain the opportunity to request additional staffing and resources. Unit plans contain prioritized initiatives. The prioritized unit plan is forwarded to the appropriate Area Council (Academic Affairs, Student Affairs, Administrative Services, or President's Area) where they are consolidated and prioritized.

The Planning and Budget Committee process is informed by decision supports approved by the Board of Trustees including the College's Budget Development Values and Assumptions. This process is also meant to work under circumstances of reductions and allows for reallocation within an area based on priorities, or between areas at a college-level. The Planning and Budget Committee provides a yes or no recommendation to the President based on the availability of resources.

Informed by the Governor's State Budget and projections of local revenues, the College's fiscal services team, in collaboration with the Planning and Budget Committee, develops strategic budget development values and assumptions that are aligned with the annual planning priorities and are codified in areas of fiscal stability, personnel, legal mandates, grants, and expenditures. The Board is provided the annual College Planning Priorities and the Budget Development Values and Assumptions, all of which are included in the Tentative and Final budget development process.

Planning Priorities 2019-2020

- Work with local educational partners to promote opportunities at NVC and equip incoming students with the skills and resources needed for college success
- Engage NVC students and assist in their progress towards educational and job training goals
- Increase NVC student achievement and completion of educational and job training goals
- Ensure the fiscal stability of NVC as it transitions to a community-supported district
- Enhance collaboration between NVC and community & civic partners

Adopted by Planning and Budget Committee November 7, 2017

Adopted by Board of Trustees November 9, 2017

2019-2020 Budget Development Values and Assumptions

I. Integration to Planning

The NVCCD 2019-2020 Tentative and Final Budgets will be developed consistent with the Annual Planning and Budget Process that has been approved through the institution's shared governance processes. As resources allow NVCCD will fund priorities consistent with area plans.

II. Fiscal Stability

The Board of Trustees is committed to ensuring that financial resources are sufficient to support and sustain student learning programs and services, college operations, and institutional effectiveness. Board Policy 6200 Budget Preparation, compliance with the State Chancellor's fiscal monitoring requirements, and Title 5 regulations related to principles for sound fiscal management, ensure fiscal stability and integrity.

The 2019-2020 Budget including all sources and uses of funds (including philanthropic donations) should be developed on the basis of projected revenue and expenditures in order to avoid deficit spending. The Board of Trustees may consider using a portion of the ending balance to fund one-time expenditures that are consistent with institutional goals and objectives. Investment to support the development of alternative forms of ongoing revenue may be made if consistent with the College's strategic plan.

In keeping with the Chancellor's Office directive regarding maintenance of reserves, NVCCD has historically maintained a 5% reserve. To ensure NVCCD's ability to avoid cash flow shortages and as required by the Chancellor's Office Institutional Effectiveness Partnership Initiative, the Budget Committee recommended establishing a 12% reserve to cover two months of payroll. Projections for 2019-2020 reflect maintenance of a 13% reserve.

III. Personnel

NVCCD is committed to the concept that all employee groups (Administrative, Faculty and Classified 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.

As a result, 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 NVCCD. Every vacancy will be analyzed to determine the extent to which the position is essential to college operations.

The use of temporary, hourly employees will be limited to short term assignments during peak periods, or in the absence of permanent staff essential to maintain educational programs and basic services.

NVCCD will use actual costs for current employees and mid-range estimates for vacant positions when developing the baseline budget for salaries and benefits. Increases will be added based on contractual obligations for wages and estimated escalation assumptions for benefits.

NVCCD will budget salaries and benefits to reflect a percentage at or below the statewide average of 85%. The Community College League of California suggests that salaries and benefits (as a percentage of budgeted expenditures) will be between 80% and 90%, with a statewide average of 85%.

IV. Facility Maintenance and Capital Improvements

NVCCD will ensure that appropriate resources are directed toward meeting the requirement of proper operations and maintenance of the campus physical plant, and will allocate necessary resources to upgrade facilities as reflected in our Facilities Master Plan.

V. Legal Mandates

NVCCD will meet all legally mandated (state and federal) obligations. NVCCD will meet the legal requirements of the 50 percent law and faculty obligation number (FON).

VI. Contractual Requirements

NVCCD will honor all financial commitments resulting from any negotiated collective bargaining agreements and ongoing contractual obligations.

VII. Grants, Donations and Categorical Funding

Grant applications and donations will be carefully reviewed to ensure that the required deliverables are consistent with the mission and strategic plan of the college. Whenever possible, these funding sources should include funding to reimburse NVCCD for overhead expense and should not obligate NVCCD to ongoing expenses after expiration of the funding period. Match or effort considerations must also be considered when considering the funding package. Categorical funding will be spent consistent with the program purpose.

All funding sources will be considered as a component of the planning and budget process.

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND BUDGET SUMMARY
FINAL BUDGET - UNRESTRICTED FUNDS
For The Period Ending June 30, 2020**

A. INCOME

| DESCRIPTION | FY 2018-2019 | FY 2019-2020 | | Favorable/ (Unfavorable) Variance |
|--------------------------------|-------------------|---------------------|-----------------|---|
| | Adopted Budget | Tentative Budget | Final Budget | |
| FEDERAL INCOME | | | | |
| FWS Admin Reimbursement | 6,192 | 6,200 | 6,200 | 0 |
| PELL Grant Admin Reimbursement | 8,256 | 8,200 | 8,200 | 0 |
| SEOG Grant Admin Reimbursement | 11,165 | 11,200 | 11,200 | 0 |
| Veterans Education | 1,015 | 1,000 | 1,000 | 0 |
| Total Federal Income | 26,628 | 26,600 | 26,600 | 0 |
| STATE INCOME | | | | |
| State Apportionments | 0 | 0 | 350,000 | 350,000 |
| EPA - Educ. Protection Act | 530,600 | 500,600 | 500,600 | 0 |
| Apprenticeship Apportionment | 94,395 | 175,000 | 175,000 | 0 |
| Enrollment Fee Administration | 68,926 | 69,000 | 69,000 | 0 |
| Tax Relief Subventions | 126,875 | 127,000 | 127,000 | 0 |
| Lottery Income | 850,000 | 880,000 | 880,000 | 0 |
| Mandated Costs Reimbursement | 156,420 | 156,420 | 156,420 | 0 |
| Other State Income | 200,000 | 210,000 | 210,000 | 0 |
| Total State Income | 2,027,216 | 2,118,020 | 2,468,020 | 350,000 |
| LOCAL INCOME | | | | |
| Secured Roll | 31,377,505 | 33,000,000 | 33,500,457 | 500,457 |
| Unsecured Roll | 1,100,000 | 1,200,000 | 1,200,000 | 0 |
| Prior Year Taxes | 0 | 0 | 10,000 | 10,000 |
| Interest On Property Taxes | 15,000 | 15,000 | 19,000 | 4,000 |
| Contributions | 40,000 | 40,000 | 20,000 | (20,000) |
| Contract Services | 200,000 | 200,000 | 150,000 | (50,000) |
| Sales | 1,500 | 1,500 | 1,500 | 0 |
| Rentals | 175,000 | 175,000 | 175,000 | 0 |
| Interest Income | 71,000 | 71,000 | 75,000 | 4,000 |
| Community Service Fees | 1,200,000 | 1,200,000 | 900,000 | (300,000) |
| Enrollment Fees | 2,522,344 | 2,450,000 | 2,250,000 | (200,000) |
| Instructional Material Fees | 650,000 | 650,000 | 650,000 | 0 |
| Non-Resident Tuition & Charges | 425,625 | 425,000 | 425,000 | 0 |
| Other Student Fees & Charges | 40,600 | 40,600 | 63,000 | 22,400 |
| Other Local Income | 1,100,000 | 1,100,000 | 800,000 | (300,000) |
| Total Local Income | 38,918,574 | 40,568,100 | 40,238,957 | (329,143) |
| OTHER FINANCING SOURCES | 2,074,660 | 1,608,430 | 1,617,016 | 8,586 |
| TOTAL INCOME | 43,047,078 | 44,321,150 | 44,350,593 | 29,443 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND BUDGET SUMMARY**

FINAL BUDGET - UNRESTRICTED FUNDS

For The Period Ending June 30, 2020

B. EXPENDITURES

| DESCRIPTION | FY 2018-2019 | | FY 2019-2020 | |
|--|-------------------|---------------------|-------------------|---|
| | Adopted Budget | Tentative Budget | Final Budget | Favorable/ (Unfavorable) Variance |
| ACADEMIC SALARIES | | | | |
| Academic Admin. Salaries | 1,972,683 | 2,078,590 | 2,132,000 | (53,410) |
| Faculty - Regular Scheduled | 8,938,458 | 9,117,227 | 9,294,663 | (177,436) |
| Faculty - NonRegular Scheduled | 5,068,431 | 5,169,800 | 5,008,183 | 161,617 |
| Total Academic Salaries | 15,979,572 | 16,365,617 | 16,434,846 | (69,229) |
| CLASSIFIED SALARIES | | | | |
| Classified Admin. Salaries | 1,574,879 | 2,090,000 | 2,317,500 | (227,500) |
| Classified Salaries - Regular | 5,984,637 | 6,254,262 | 6,306,693 | (52,431) |
| Classified Sal - All Others | 717,351 | 836,000 | 1,000,000 | (164,000) |
| Student Employment | 122,866 | 128,395 | 138,668 | (10,273) |
| Total Classified Salaries | 8,399,733 | 9,308,657 | 9,762,861 | (454,204) |
| EMPLOYEE BENEFITS | | | | |
| State Teachers Retirement Sys | 2,080,156 | 2,121,759 | 2,105,587 | 16,172 |
| Public Empl Retirement Syst | 1,751,743 | 1,881,000 | 2,035,808 | (154,808) |
| Old Age, Surv, Disab & Hlth Ins | 979,344 | 1,045,000 | 1,150,443 | (105,443) |
| Health And Welfare Benefits | 3,352,943 | 2,800,000 | 2,807,462 | (7,462) |
| State Unemployment Insur | 11,624 | 12,089 | 10,617 | 1,472 |
| Workers Compensation Insur | 438,202 | 455,730 | 456,081 | (351) |
| Other Employee Benefits | 27,984 | 36,763 | 24,741 | 12,022 |
| Total Employee Benefits | 8,641,996 | 8,352,341 | 8,590,739 | (238,398) |
| BOOKS AND SUPPLIES | | | | |
| Computer Software/Books | 127,040 | 127,040 | 75,000 | 52,040 |
| Instr Supp/Materials Fees | 857,030 | 857,030 | 500,000 | 357,030 |
| Office Supplies | 44,852 | 44,852 | 44,852 | 0 |
| Other Supplies | 382,161 | 500,000 | 385,000 | 115,000 |
| Total Books & Supplies | 1,411,083 | 1,528,922 | 1,004,852 | 524,070 |
| OTHER OPERATING EXPENSES | | | | |
| Other Personal Services | 991,503 | 1,050,000 | 1,050,000 | 0 |
| Travel/Conf/Profess Develop | 335,801 | 335,801 | 335,801 | 0 |
| Insurance and Utilities | 1,477,822 | 1,600,000 | 1,600,000 | 0 |
| Maintenance and Repairs | 1,671,847 | 1,800,000 | 1,800,000 | 0 |
| Legal, Election and Audit | 276,581 | 200,000 | 200,000 | 0 |
| Advertising and Printing | 258,319 | 258,319 | 200,000 | 58,319 |
| Other Services And Expenses | 476,706 | 400,000 | 250,000 | 150,000 |
| Total Other Operating Expenses | 5,488,579 | 5,644,120 | 5,435,801 | 208,319 |
| CAPITAL OUTLAY | | | | |
| Equipment - New & Replace't | 1,172,121 | 1,000,000 | 1,000,000 | 0 |
| Total Capital Outlay | 1,172,121 | 1,000,000 | 1,000,000 | 0 |
| OTHER OUTGO | | | | |
| Interfund Transfers | 1,285,207 | 1,285,493 | 1,285,493 | 0 |
| GASB 45 Liability - OPEB | 668,787 | 836,000 | 836,000 | 0 |
| Total Other Outgo | 1,953,994 | 2,121,493 | 2,121,493 | 0 |
| TOTAL EXPENDITURES | 43,047,078 | 44,321,150 | 44,350,593 | (29,443) |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| DESCRIPTION | FY 2018-2019 | | FY 2019-2020 | |
|---------------------------------------|-------------------|---------------------|-------------------|---|
| | Adopted Budget | Tentative Budget | Final Budget | Favorable/ (Unfavorable) Variance |
| INCOME | | | | |
| Federal Income | 2,474,845 | 2,474,845 | 2,511,968 | 37,123 |
| State Income | 7,053,694 | 7,053,694 | 7,238,985 | 185,291 |
| Local Income | 1,049,206 | 1,049,206 | 1,064,944 | 15,738 |
| Other Financing Sources | 41,209 | 41,209 | 41,827 | 618 |
| Total Income | 10,618,954 | 10,618,954 | 10,857,724 | 238,770 |
| EXPENDITURES | | | | |
| SALARIES | | | | |
| Academic Admin. Salaries | 719,182 | 719,182 | 747,949 | (28,767) |
| Faculty - Regular Scheduled | 822,681 | 822,681 | 1,169,135 | (346,454) |
| Faculty - NonRegular Scheduled | 740,167 | 740,167 | 754,970 | (14,803) |
| Administrative/Confidential Salaries | 364,218 | 364,218 | 375,145 | (10,927) |
| Classified Salaries - Regular | 1,635,409 | 1,635,409 | 1,983,894 | (348,485) |
| Classified Sal - All Others | 689,796 | 689,796 | 880,837 | (191,041) |
| Student Employment | 192,161 | 192,161 | 200,808 | (8,647) |
| Total Salaries | 5,163,614 | 5,163,614 | 6,112,738 | (949,124) |
| EMPLOYEE BENEFITS | | | | |
| State Teachers Retirement Sys | 85,353 | 85,353 | 153,621 | (68,268) |
| Public Empl Retirement Syst | 372,590 | 372,590 | 593,082 | (220,492) |
| Old Age, Surv, Disab & Hlth Ins | 220,633 | 220,633 | 260,561 | (39,928) |
| Health And Welfare Benefits | 721,101 | 721,101 | 842,523 | (121,422) |
| State Unemployment Insur | 2,422 | 2,422 | 2,531 | (109) |
| Workers Compensation Insur | 90,996 | 90,996 | 95,091 | (4,095) |
| Other Employee Benefits | 27,182 | 27,182 | 28,405 | (1,223) |
| Total Employee Benefits | 1,520,277 | 1,520,277 | 1,975,815 | (455,538) |
| BOOKS AND SUPPLIES | | | | |
| Computer Software/Books | 14,781 | 14,781 | 14,781 | 0 |
| Instr Supp/Materials Fees | 423,008 | 423,008 | 423,008 | 0 |
| Office Supplies | 92,175 | 92,175 | 92,175 | 0 |
| Other Supplies | 132,997 | 132,997 | 132,997 | 0 |
| Total Books & Supplies | 662,961 | 662,961 | 662,961 | 0 |
| OTHER OPERATING EXPENSES | | | | |
| Other Personal Services | 630,534 | 630,534 | 630,534 | 0 |
| Travel/Conf/Profess Develop | 255,843 | 255,843 | 255,843 | 0 |
| Insurance and Utilities | 106,218 | 106,218 | 106,218 | 0 |
| Maintenance and Repairs | 320,835 | 320,835 | 320,835 | 0 |
| Legal, Election and Audit | 258 | 258 | 258 | 0 |
| Advertising and Printing | 133,087 | 133,087 | 133,087 | 0 |
| Other Operating Expenses | 61,442 | 61,442 | 61,442 | 0 |
| Total Other Operating Expenses | 1,508,217 | 1,508,217 | 1,508,217 | 0 |
| CAPITAL OUTLAY | 1,200,000 | 1,200,000 | 400,000 | 800,000 |

| | | | | |
|--|-------------------|-------------------|-------------------|------------------|
| OTHER OUTGO | | | | |
| Student Financial Aid | 147,116 | 147,116 | 147,116 | 0 |
| Student Reimbursements | 50,877 | 50,877 | 50,877 | |
| Unallocated Funds | 365,892 | 365,892 | 0 | 365,892 |
| Total Other Outgo | <u>563,885</u> | <u>563,885</u> | <u>197,993</u> | <u>365,892</u> |
| TOTAL EXPENDITURES | <u>10,618,954</u> | <u>10,618,954</u> | <u>10,857,724</u> | <u>(238,770)</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
CHILD CARE FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| DESCRIPTION | FY 2018-2019 | FY 2019-2020 | | |
|--|-------------------|---------------------|-----------------|---|
| | Adopted Budget | Tentative Budget | Final Budget | Favorable/ (Unfavorable) Variance |
| INCOME | | | | |
| Federal Income | 62,118 | 5,177 | 5,177 | 0 |
| State Income | 958,335 | 958,335 | 958,335 | 0 |
| Local Income | 233,683 | 19,474 | 19,474 | 0 |
| Other Financing Sources | 55,389 | 0 | 0 | 0 |
| Total Income | 1,309,525 | 982,985 | 982,985 | 0 |
| EXPENDITURES | | | | |
| SALARIES | | | | |
| Administrative/Confidential Salaries | 97,139 | 8,095 | 8,095 | |
| Classified Salaries - Regular | 568,189 | 47,349 | 47,349 | 0 |
| Classified Sal - All Others | 139,055 | 11,588 | 11,588 | 0 |
| Student Employment | 15,225 | 1,269 | 1,269 | 0 |
| Total Salaries | 819,608 | 68,301 | 68,301 | |
| EMPLOYEE BENEFITS | | | | |
| Public Empl Retirement Syst | 106,802 | 8,900 | 8,900 | 0 |
| Old Age, Surv, Disab & Hlth Ins | 51,588 | 4,299 | 4,299 | 0 |
| Health And Welfare Benefits | 259,810 | 21,651 | 21,651 | 0 |
| State Unemployment Insur | 406 | 34 | 34 | 0 |
| Workers Compensation Insur | 15,233 | 1,269 | 1,269 | 0 |
| Other Employee Benefits | 5,371 | 448 | 448 | 0 |
| Total Employee Benefits | 439,210 | 36,601 | 36,601 | 0 |
| BOOKS AND SUPPLIES | | | | |
| Instructional Supplies | 5,075 | 423 | 423 | 0 |
| Food & Food Supplies | 36,540 | 3,045 | 3,045 | 0 |
| Other Supplies | 7,613 | 634 | 634 | 0 |
| Total Books & Supplies | 49,228 | 4,102 | 4,102 | 0 |
| OTHER OPERATING EXPENSES | | | | |
| Travel/Conf/Profess Develop | 508 | 0 | 0 | 0 |
| Other Operating Expenses | 971 | 860,985 | 860,985 | 0 |
| Total Other Operating Expenses | 1,479 | 860,985 | 860,985 | 0 |
| CAPITAL OUTLAY | | | | |
| | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1,309,525 | 969,989 | 969,989 | 0 |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 12,996 | 12,996 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| <u>DESCRIPTION</u> | <u>FY 2018-2019</u> | <u>FY 2019-2020</u> | | |
|--|---------------------------|-----------------------------|-------------------------|--|
| | <u>Adopted Budget</u> | <u>Tentative Budget</u> | <u>Final Budget</u> | <u>Favorable/ (Unfavorable) Variance</u> |
| INCOME | | | | |
| State Income | 575,000 | 575,000 | 50,000 | (525,000) |
| Local Income | 152,250 | 152,250 | 0 | (152,250) |
| Total Income | <u>727,250</u> | <u>727,250</u> | <u>50,000</u> | <u>(677,250)</u> |
| EXPENDITURES | | | | |
| Classified Salaries - Regular | 100,000 | 100,000 | 0 | 100,000 |
| Other Supplies | 5,000 | 5,000 | 0 | 5,000 |
| Other Operating Expenses | 125,000 | 125,000 | 0 | 125,000 |
| Capital Outlay | 497,250 | 497,250 | 50,000 | 447,250 |
| Total Expenditures | <u>727,250</u> | <u>727,250</u> | <u>50,000</u> | <u>677,250</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
POST RETIREMENT BENEFITS FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| <u>DESCRIPTION</u> | <u>FY 2018-2019</u> | <u>FY 2019-2020</u> | | |
|--|---------------------------|-----------------------------|-------------------------|--|
| | <u>Adopted Budget</u> | <u>Tentative Budget</u> | <u>Final Budget</u> | <u>Favorable/ (Unfavorable) Variance</u> |
| INCOME | | | | |
| Local Income | 14,114 | 14,114 | 32,219 | 18,105 |
| Other Financing Sources | 1,248,267 | 1,248,267 | 1,248,267 | 0 |
| Total Income | <u>1,262,381</u> | <u>1,262,381</u> | <u>1,280,486</u> | <u>18,105</u> |
| EXPENDITURES | | | | |
| Other Outgo | 1,262,381 | 1,262,381 | 1,280,486 | (18,105) |
| Total Expenditures | <u>1,262,381</u> | <u>1,262,381</u> | <u>1,280,486</u> | <u>(18,105)</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| <u>DESCRIPTION</u> | <u>FY 2018-2019</u> | <u>FY 2019-2020</u> | | |
|--|---------------------------|-----------------------------|-------------------------|--|
| | <u>Adopted Budget</u> | <u>Tentative Budget</u> | <u>Final Budget</u> | <u>Favorable/ (Unfavorable) Variance</u> |
| INCOME | | | | |
| Local Income | 10,000 | 10,000 | 10,000 | 0 |
| Other Financing Sources | 668,787 | 668,787 | 836,000 | 167,213 |
| Total Income | <u>678,787</u> | <u>678,787</u> | <u>846,000</u> | <u>167,213</u> |
| EXPENDITURES | | | | |
| Administrative Expense | 2,500 | 2,500 | 2,500 | 0 |
| Total Expenditures | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>0</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 676,287 | 676,287 | 843,500 | 167,213 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
DEBT SERVICE BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| <u>DESCRIPTION</u> | <u>FY 2018-2019</u> | <u>FY 2019-2020</u> | | |
|--|---------------------------|-----------------------------|-------------------------|--|
| | <u>Adopted Budget</u> | <u>Tentative Budget</u> | <u>Final Budget</u> | <u>Favorable/ (Unfavorable) Variance</u> |
| INCOME | | | | |
| Property Taxes | 10,338,026 | 10,338,026 | 9,758,581 | (579,445) |
| Interest Income | 20,000 | 20,000 | 53,436 | 33,436 |
| Total Income | <u>10,358,026</u> | <u>10,358,026</u> | <u>9,812,017</u> | <u>(546,009)</u> |
| EXPENDITURES | | | | |
| Debt Interest and Reduction | 10,358,026 | 10,358,026 | 9,812,017 | 546,009 |
| Total Expenditures | <u>10,358,026</u> | <u>10,358,026</u> | <u>9,812,017</u> | <u>546,009</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | (0) |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENT BODY FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| DESCRIPTION | FY 2018-2019 | FY 2019-2020 | | |
|--|-------------------|---------------------|-----------------|---|
| | Adopted Budget | Tentative Budget | Final Budget | Favorable/ (Unfavorable) Variance |
| INCOME | | | | |
| Local Income | 82,672 | 82,672 | 71,200 | (11,472) |
| Total Income | <u>82,672</u> | <u>82,672</u> | <u>71,200</u> | <u>(11,472)</u> |
| EXPENDITURES | | | | |
| SALARIES | | | | |
| Classified Salaries - Regular | 13,813 | 13,813 | 6,000 | 7,813 |
| Classified Sal - All Others | 2,538 | 2,538 | 3,500 | (962) |
| Student Employment | 10,150 | 10,150 | 10,150 | 0 |
| Total Salaries | <u>26,501</u> | <u>26,501</u> | <u>19,650</u> | |
| EMPLOYEE BENEFITS | | | | |
| Public Empl Retirement Syst | 2,215 | 2,215 | 1,900 | 315 |
| Old Age, Surv, Disab & Hlth Ins | 1,328 | 1,328 | 1,500 | (172) |
| Health And Welfare Benefits | 6,252 | 6,252 | 2,400 | 3,852 |
| State Unemployment Insur | 18 | 18 | 10 | 8 |
| Workers Compensation Insur | 682 | 682 | 350 | 332 |
| Other Employee Benefits | 0 | 0 | 0 | 0 |
| Total Employee Benefits | <u>10,495</u> | <u>10,495</u> | <u>6,160</u> | <u>4,335</u> |
| BOOKS AND SUPPLIES | | | | |
| Computer Software/Books | 0 | 0 | 0 | 0 |
| Office Supplies | 1,548 | 1,548 | 1,500 | 48 |
| Food and Food Supplies | 5,075 | 5,075 | 5,000 | |
| Other Supplies | 406 | 406 | 500 | (94) |
| Total Books & Supplies | <u>7,029</u> | <u>7,029</u> | <u>7,000</u> | <u>29</u> |
| OTHER OPERATING EXPENSES | | | | |
| Guest Speakers | 0 | 0 | 0 | 0 |
| Donations/Scholarships | 7,613 | 7,613 | 7,500 | 113 |
| Student Club Support | 6,598 | 6,598 | 6,500 | 98 |
| Advertising and Printing | 2,030 | 2,030 | 2,000 | 30 |
| Other Operating Expenses | 22,407 | 22,407 | 22,390 | 17 |
| Total Other Operating Expenses | <u>38,648</u> | <u>38,648</u> | <u>38,390</u> | <u>258</u> |
| CAPITAL OUTLAY | | | | |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>82,672</u> | <u>82,672</u> | <u>71,200</u> | <u>11,472</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
STUDENT REP FEE TRUST FUND BUDGET SUMMARY
FINAL BUDGET - RESTRICTED FUNDS
For The Period Ending June 30, 2020**

| <u>DESCRIPTION</u> | <u>FY 2018-2019</u> | <u>FY 2019-2020</u> | | |
|--|---------------------------|-----------------------------|-------------------------|--|
| | <u>Adopted Budget</u> | <u>Tentative Budget</u> | <u>Final Budget</u> | <u>Favorable/ (Unfavorable) Variance</u> |
| INCOME | | | | |
| Local Income | 18,778 | 18,778 | 15,000 | (3,778) |
| Total Income | <u>18,778</u> | <u>18,778</u> | <u>15,000</u> | <u>(3,778)</u> |
| EXPENDITURES | | | | |
| Guest Speakers | 0 | 0 | 0 | 0 |
| Conferences and Seminars | 17,464 | 17,464 | 13,000 | 4,464 |
| Other Operating Expenses | 1,314 | 1,314 | 2,000 | (686) |
| Total Expenditures | <u>18,778</u> | <u>18,778</u> | <u>15,000</u> | <u>3,778</u> |
| INCREASE/(DECREASE) IN FUND BALANCE | 0 | 0 | 0 | 0 |