

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
RESTRICTED GENERAL FUND (FUND 12)
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

	Audited FY 2022-2023	Audited FY 2023-2024	Board Approved Adjusted Budget FY 2024-2025	Pre-Close (Estimated) as of 06-30-2025 FY 2024-2025	Final Budget Variance (+/-) from 2024-25 Pre-Close	(A) Final Budget FY 2025-2026
Revenues						
Federal Income	\$ 3,773,595	\$ 2,507,208	\$ 2,298,806	\$ 2,415,899	(117,093)	\$ 2,298,806
State Income	8,552,176	10,761,318	8,837,140	10,354,939	945,094	11,300,033
Local Income	537,608	476,672	861,244	878,037	26,341	904,378
Other Financing Sources	210,676	-	-	8,907	(8,907)	-
Total Revenues (A)	13,074,055	13,745,198	11,997,190	13,657,782	845,435	14,503,217
Expenditures						
Salaries						
Faculty Salaries - Permanent	1,379,375	1,507,716	1,333,585	1,287,240	132,871	1,420,111
Faculty Salaries - Temporary	240,026	505,025	334,910	548,686	(6,025)	542,661
Admin. - Academic Permanent	502,424	521,553	450,262	505,654	34,809	540,464
Classified Salaries - Permanent	2,149,810	2,052,515	1,895,801	1,997,711	457,319	2,455,030
Classified Salaries - Temporary	254,030	402,865	603,425	557,297	46,128	603,425
Student Employment	172,625	197,380	240,863	376,004	(135,141)	240,863
Admin./Confidential - Permanent	383,318	485,134	582,664	654,245	70,471	724,716
Set-aside 24-25			150,000		150,000	150,000
Set-aside 25-26					300,000	300,000
Total Salaries	5,081,610	5,672,189	5,591,509	5,926,836	1,050,433	6,977,269
Employee Benefits						
State Teachers Retirement Sys.	242,875	305,293	256,449	331,990	(45,403)	286,587
Public Employees Retirement Sys.	840,559	876,111	838,257	864,748	131,101	995,849
FICA/OASDI/U.I./Worker's Comp	376,264	384,902	378,637	373,036	43,245	416,281
Health and Welfare & Other Benefits	597,897	602,836	634,495	636,122	217,001	853,122
Total Employee Benefits	2,057,595	2,169,143	2,107,838	2,205,896	345,944	2,551,840
Books and Supplies						
Instructional Supplies/Materials	237,390	285,464	234,711	398,289	(91,241)	307,048
Software/Books/Other Supplies	266,463	266,332	248,040	677,122	(273,816)	403,306
Total Books and Supplies	503,853	551,796	482,751	1,075,410	(365,057)	710,353

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Other Operating Expenses						
Other Professional Services	625,277	1,405,331	661,663	939,348	50,638	989,985
Travel/Conference/Prof. Dev.	250,783	330,631	217,517	520,169	(152,975)	367,194
Maintenance and Repairs	300,435	210,313	276,729	332,241	(51,245)	280,996
Other Operating Expenses	1,024,350	1,051,851	804,044	1,049,775	(7,783)	1,041,992
Total Other Operating Supplies	2,200,845	2,998,126	1,959,952	2,841,532	(161,364)	2,680,168
Capital Outlay	2,441,426	1,829,345	1,428,933	1,231,413	(211,160)	1,020,253
Other Outgo						
Student Fin. Aid & Reimbursements	505,608	504,181	426,207	355,043	99,901	454,944
Transfer Out	283,118	20,401	-	21,650	86,740	108,390
To Be Allocated	-	-	-	-	-	-
Total Other Outgo	788,727	524,582	426,207	376,693	186,641	563,334
Total Expenditures	13,074,055	13,745,181	11,997,190	13,657,781	845,435	14,503,216
Increase/(Decrease) in Fund Balance (A)	0	17	0	0	(0)	0
Beginning Fund Balance	25,410	25,411	25,428	25,428	-	25,428
Ending Fund Balance	\$ 25,411	\$ 25,428	\$ 25,428	\$ 25,428	\$ 0	\$ 25,428

A) In the Restricted General Funds, revenue is generally recognized to the extent of qualifying expenditures. At year-end, program payments received in excess of qualifying expenditures are reclassified as "deferred revenues," a liability. As of this printing, the District is still performing its year-end closing work, and when finished, total revenues will approximate total expenditures, and there will be no significant change to the fund balance.