

Napa Valley Community College District
BOT Report Schedule

| Month | Submission Item |
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| January | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (12/31) |
| February | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (1/31) • 311Q – December 31 • Governor’s Proposed Budget • Nonresident Tuition Fee/Capital Outlay Fee |
| March | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (2/28) |
| April | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (3/31) • ACCJC Fiscal Report • Actuarial Study of Retiree Health Liabilities Under GASB 74/75 (if needed) |
| May | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (4/30) • 311Q – March 31 • Cash Flow Analysis • Tax Revenue Anticipated Notes (TRAN) (if needed) • District Fee Schedule |
| June | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (5/31) • Governor’s May Revise Budget • Adoption of the Tentative Budget (*By 7/1 Submit Tentative Budget to County Officer (Per Title 5 § 58305(a)), Fiscal Impact of Staffing Levels • Resolution for Authorized Signatures on behalf of the Governing Board • Resolution for Appropriations (“GANN”) Limit • Resolution for Prop 30 Education Protection Account (EPA) Funding and Expenditures |
| July | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (6/30) |
| August | |
| September | <ul style="list-style-type: none"> • Public Hearing – Final Budget (*By 9/15 Make available for public inspection a statement of prior year receipts and expenditures and current year expenses (Per Title 5 § 58300) • Adoption of the Final Budget (*By 9/15 Hold a public hearing on the proposed budget, and adopt a final budget (Per Title 5 § 58301), Fiscal Impact of Staffing Levels • Chancellor’s Office Tax Offset Program (COTOP) (if needed) |
| October | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (9/30) • Annual Financial and Budget Report (311) (*By 9/30 Complete the adopted annual financial and budget report and make public (Per Title 5 § 58305(d)) & *By 10/10 Submit an annual financial and budget report (CCFS-311) to Chancellor’s Office (Per Title 5 § 58305(d)) • Resolution for Year-End Budget Adjustments (if needed) |
| November | <ul style="list-style-type: none"> • Monthly Unrestricted General Fund Update (10/31) • 311Q – September 30 • Approval of Budget Development Values and Assumptions • Approval of Authorizing Inter-Fund Transfer Amounts (if needed) |

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| December | <ul style="list-style-type: none">• Monthly Unrestricted General Fund Update (11/30)• District and Foundation (DAS & VWTF) Independent Audits (*By 12/31 Submit an Audit Report to the Chancellor's Office (Per Title 5 § 59106) |
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*Required by Statute

Updated 9/4/25

Reviewed by Budget Committee 9/12/25

Approved by Board of Trustees 10/16/25