



# FINAL BUDGET

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FISCAL YEAR 2020-2021

## TABLE OF CONTENTS

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	Page
Board of Trustees and Mission Statement .....	3
Administration Officers and Planning and Budget Committee Members .....	4
Budget Message.....	5
Integrated Planning and Budget .....	6
Planning Priorities 2020-2021 .....	7
2020-2021 Budget Development Values and Assumptions .....	8
2020-2021 Final Budget	
General Fund - Unrestricted .....	10
General Fund - Restricted .....	11
Child Care Fund .....	12
Capital Outlay Projects Fund .....	13
Post-Retirement Benefits Fund .....	14
California Employer’s Retiree Benefit Trust Fund .....	15
Debt Service Funds .....	16
Associated Student Body Fund .....	17
Student Representation Fee Trust Fund .....	18

## BOARD OF TRUSTEES

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Ms. Rosaura Segura, Board Chair

Mr. Michael Baldini, Vice President

Ms. Jennifer Baker

Mr. Jeff Dodd

Ms. Elizabeth Goff

Mr. Kyle Iverson

Mr. Rafael Rios

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

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*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
Dr. Sara Parker	Assistant Superintendent/ Vice President, Academic Affairs



## 2020-2021 Planning and Budget Committee Members

Steven Balassi	Faculty Co-Chair
Robert Parker	District Co-Chair
Amanda Badgett	Academic Senate
Steve Ball	Academic Senate
Jason Bell	Classified Senate
Karen Canepa	Academic Senate
Nicole Carrier	Academic Senate
Matt Christensen	Senior Director, Facilities
Oscar DeHaro	Asst. Supt./VP, Student Affairs
Michael Gianvecchio	Academic Senate
James Jones	Academic Senate
Eric Martinez	Academic Senate
Sara Parker	Asst. Supt./VP, Academic Affairs
Erin Quealy	Academic Senate
Martin Shoemaker	Classified Senate
Robert Van Der Velde	Administrative Senate
Eric Wade	Academic Senate
Howard Willis	Administrative Senate
Lauren Winczewski	Academic Senate
Vacant	ASNVC
Vacant	ASNVC

## Budget Message

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October 8, 2020

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

Enclosed for your information, please find the FY 2020-2021 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 September 29, 2020, 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.

The FY 2020-2021 Final Budget reflects changes in revenue and expenditures when compared to the FY 2020-2021 Tentative Budget adopted in June. State and local revenue increased, reflecting maintenance of state funding levels (while the Tentative Budget anticipated a decrease in State funding) and a 5.3% increase in Property Tax Revenue, partially offset by decreases in other local revenue due to lower enrollments and other earned revenue due to COVID-19 related closures. Expenditures are higher in the Final Budget when compared to the Tentative Budget, primarily reflecting higher than projected wage increases due to salary schedule step increases.

### Overview of this Document

Included in this document for review and adoption by the Board of Trustees are the 2020-2021 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 2020-2021 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 Solange Kada for her extensive work on the budget.

## Integrated Planning and Budgeting

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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. The annual unit planning and budget processes have become more integrated over. 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 an area council 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 2020-2021

- 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*

## 2020-2021 Budget Development Values and Assumptions

### ***I. Integration to Planning***

The NVCCD 2020-2021 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 2020-2021 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 2020-2021 reflect maintenance of a 10% 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 recommendations from the Community College League of California, which suggest that salaries and benefits (as a percentage of budgeted expenditures) will be between 80% and 90%, with a statewide average of 85%. The NVCCD Adopted General Fund Unrestricted Budget for 2020-2021 reflects salaries and benefits at 84% of total budgeted expenditures.

#### ***IV. Facility and Technology 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 provide a reliable and secure technology infrastructure. NVCCD will allocate necessary resources to upgrade facilities and technology as reflected in our Facilities Master Plan and Technology 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 philanthropic 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.

Adopted by Planning & Budget Committee November 22, 2019

Adopted by Board of Trustees December 12, 2019

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET - GENERAL FUND UNRESTRICTED  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

	Projected YE FY 2019-2020	Tentative Budget FY 2020-2021	Final Budget FY 2020-2021	Favorable/ (Unfavorable) Variance
<b>Revenues</b>				
Federal Income	126,600	126,600	126,600	0
State Income	2,413,860	2,269,049	2,413,860	144,811
Local Income				
Property Taxes	34,700,457	34,700,457	36,539,581	1,839,124
Other Local Income	3,901,457	3,930,795	3,171,795	(759,000)
Other Financing Sources	1,617,016	1,617,016	1,617,016	0
CARES Act Funding	1,062,541			
<b>Total Revenues</b>	<b>43,821,931</b>	<b>42,643,917</b>	<b>43,868,852</b>	<b>1,224,935</b>
<b>Expenditures</b>				
<b>Salaries</b>				
Faculty Salaries - Permanent	9,294,663	9,387,610	10,154,018	(766,408)
Faculty Salaries - Temporary	5,008,183	5,058,265	4,738,641	319,624
Administrative - Academic Permanent	2,132,000	2,195,960	2,353,451	(157,491)
Classified Salaries - Permanent	6,470,367	6,649,478	7,065,786	(416,308)
Classified Salaries - Temporary	800,000	200,000	200,000	0
Student Employment	153,754	158,367	180,053	(21,686)
Administrative/Confidential - Permanent	2,791,527	2,855,273	3,088,639	(233,366)
<b>Total Salaries</b>	<b>26,650,494</b>	<b>26,504,953</b>	<b>27,780,588</b>	<b>(1,275,635)</b>
<b>Employee Benefits</b>				
State Teachers Retirement System	2,269,800	2,297,591	1,829,915	467,676
Public Employees Retirement System	2,292,243	2,342,001	2,248,567	93,434
FICA/OASDI	1,150,443	1,184,956	1,243,965	(59,009)
Health and Welfare Benefits	2,829,315	2,885,901	2,997,483	(111,582)
Unemployment Insurance	13,669	14,079	14,079	(0)
Workers Compensation Insurance	464,524	478,460	478,460	0
Other Employee Benefits	24,741	25,483	90,301	(64,818)
<b>Total Employee Benefits</b>	<b>9,044,735</b>	<b>9,228,472</b>	<b>8,902,770</b>	<b>325,702</b>
<b>Books and Supplies</b>				
Computer Software/Books	50,000	50,000	50,000	0
Instructional Supplies/Materials	300,000	300,000	300,000	0
Office Supplies	36,565	40,000	40,000	0
Other Supplies	300,000	300,000	300,000	0
<b>Total Books and Supplies</b>	<b>686,565</b>	<b>690,000</b>	<b>690,000</b>	<b>0</b>
<b>Other Operating Expenses</b>				
Other Personal Services	1,100,000	800,000	800,000	0
Travel/Conference/Professional Development	304,644	100,000	100,000	0
Insurance and Utilities	1,600,000	1,600,000	1,725,000	(125,000)
Maintenance and Repairs	2,000,000	1,500,000	1,500,000	0
Legal, Election and Audit	200,000	285,000	250,000	35,000
Advertising and Printing	100,000	100,000	80,000	20,000
Dues and Memberships			110,000	(110,000)
Rentals			125,000	(125,000)
Other Operating Expenses	250,000	150,000	120,000	30,000
<b>Total Other Operating Supplies</b>	<b>5,554,644</b>	<b>4,535,000</b>	<b>4,810,000</b>	<b>(275,000)</b>
<b>Capital Outlay</b>	<b>600,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>Other Outgo</b>				
Other Outgo/Interfund Transfers	1,285,493	1,285,493	1,285,493	0
OPEB	0	0	0	0
<b>Total Other Outgo</b>	<b>1,285,493</b>	<b>1,285,493</b>	<b>1,285,493</b>	<b>0</b>
<b>Total Expenditures</b>	<b>43,821,931</b>	<b>42,643,917</b>	<b>43,868,852</b>	<b>(1,224,935)</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance	4,583,750	4,583,750	4,583,750	
Ending Fund Balance	4,583,750	4,583,750	4,583,750	
Fund Balance Percentage	10.46%	10.75%	10.45%	

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET - GENERAL FUND RESTRICTED  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

	Projected YE FY 2019-2020	Tentative Budget FY 2020-2021	Final Budget FY 2020-2021	Favorable/ (Unfavorable) Variance
<b>Revenues</b>				
Federal Income	2,511,968	1,970,982	2,364,855	393,873
State Income	6,877,036	6,533,184	7,249,107	715,923
Local Income	953,644	905,962	481,000	(424,962)
Other Financing Sources	41,827	39,736	10,000	(29,736)
<b>Total Revenues</b>	<b>10,384,475</b>	<b>9,449,864</b>	<b>10,104,962</b>	<b>655,098</b>
<b>Expenditures</b>				
<b>Salaries</b>				
Faculty Salaries - Permanent	1,148,079	1,159,560	1,159,560	0
Faculty Salaries - Temporary	539,619	545,015	545,015	0
Administrative - Academic Permanent	703,295	724,394	724,394	0
Classified Salaries - Permanent	1,988,152	2,047,797	2,047,797	0
Classified Salaries - Temporary	670,736	297,148	250,000	47,148
Student Employment	271,889	280,046	309,587	(29,541)
Administrative/Confidential - Permanent	372,521	383,697	383,697	0
<b>Total Salaries</b>	<b>5,694,291</b>	<b>5,437,657</b>	<b>5,420,050</b>	<b>17,607</b>
<b>Employee Benefits</b>				
State Teachers Retirement System	153,621	158,230	271,154	(112,924)
Public Employees Retirement System	630,392	649,304	614,505	34,799
FICA/OASDI	253,899	261,516	310,134	(48,618)
Health and Welfare Benefits	770,065	793,167	803,332	(10,165)
Unemployment Insurance	2,217	2,284	2,284	0
Workers Compensation Insurance	77,975	80,314	80,314	0
Other Employee Benefits	17,848	18,383	18,383	0
<b>Total Employee Benefits</b>	<b>1,906,017</b>	<b>1,963,199</b>	<b>2,100,105</b>	<b>(136,906)</b>
<b>Books and Supplies</b>				
Computer Software/Books	33,856	33,856	33,856	0
Instructional Supplies/Materials	423,008	423,008	423,008	0
Office Supplies	6,886	6,886	6,886	0
Other Supplies	72,319	72,319	72,319	0
<b>Total Books and Supplies</b>	<b>536,069</b>	<b>536,069</b>	<b>536,069</b>	<b>0</b>
<b>Other Operating Expenses</b>				
Other Personal Services	397,267	397,267	397,267	0
Travel/Conference/Professional Development	246,307	164,205	100,000	64,205
Insurance and Utilities	106,218	106,218	106,218	0
Maintenance and Repairs	540,146	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	59,325	59,325	59,325	0
<b>Total Other Operating Supplies</b>	<b>1,482,608</b>	<b>1,181,195</b>	<b>1,116,990</b>	<b>64,205</b>
Capital Outlay	350,719	100,000	700,000	(600,000)
<b>Other Outgo</b>				
Student Financial Aid	363,894	180,870	180,870	0
Student Reimbursements	50,877	50,877	50,877	0
<b>Total Other Outgo</b>	<b>414,771</b>	<b>231,747</b>	<b>231,747</b>	<b>0</b>
<b>Total Expenditures</b>	<b>10,384,475</b>	<b>9,449,864</b>	<b>10,104,962</b>	<b>(655,098)</b>
Increase/(Decrease) in Fund Balance	0	0	0	

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
CHILD CARE FUND BUDGET SUMMARY  
FINAL BUDGET - RESTRICTED FUNDS  
For The Period Ending June 30, 2021**

DESCRIPTION	FY 2019-2020	FY 2020-2021		
	Projected Year-End	Tentative Budget	Final Budget	Favorable/ (Unfavorable) Variance
<b>INCOME</b>				
Federal Income	3,004	0	0	0
State Income	763,060	973,998	973,998	0
Local Income	8,458	0	0	0
Other Financing Sources	1,225	0	0	0
<b>Total Income</b>	<u>775,747</u>	<u>973,998</u>	<u>973,998</u>	<u>0</u>
<b>EXPENDITURES</b>				
<b>SALARIES</b>				
Administrative/Confidential Salaries	9,545	0	0	
Classified Salaries - Regular	47,855	0	0	0
Classified Sal - All Others	18,344	0	0	0
Student Employment		0	0	0
<b>Total Salaries</b>	<u>75,744</u>	<u>0</u>	<u>0</u>	
<b>EMPLOYEE BENEFITS</b>				
Public Empl Retirement Syst	12,818	0	0	0
Old Age, Surv, Disab & Hlth Ins	5,030	0	0	0
Health And Welfare Benefits	12,546	0	0	0
State Unemployment Insur	37	0	0	0
Workers Compensation Insur	1,249	0	0	0
Other Employee Benefits	6,181	0	0	0
<b>Total Employee Benefits</b>	<u>37,861</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>BOOKS AND SUPPLIES</b>				
Instructional Supplies		0	0	0
Food & Food Supplies	954	0	0	0
Other Supplies	26	0	0	0
<b>Total Books &amp; Supplies</b>	<u>980</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER OPERATING EXPENSES</b>				
Travel/Conf/Profess Develop		0	0	0
Other Operating Expenses	659,377	973,998	973,998	0
<b>Total Other Operating Expenses</b>	<u>659,377</u>	<u>973,998</u>	<u>973,998</u>	<u>0</u>
<b>CAPITAL OUTLAY</b>	<u>1,785</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>775,747</u></u>	<u><u>973,998</u></u>	<u><u>973,998</u></u>	<u><u>0</u></u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	0	0	0	0

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND BUDGET SUMMARY  
FINAL BUDGET - RESTRICTED FUNDS  
For The Period Ending June 30, 2021**

<u>DESCRIPTION</u>	<u>FY 2019-2020</u>	<u>FY 2020-2021</u>		<u>Favorable/ (Unfavorable) Variance</u>
	<u>Projected Year-End</u>	<u>Tentative Budget</u>	<u>Final Budget</u>	
<b>INCOME</b>				
State Income	30,461	0	0	0
Local Income	287,448	250,000	250,000	0
<b>Total Income</b>	<u>317,909</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<b>EXPENDITURES</b>				
Classified Salaries - Regular	0	0	0	0
Other Supplies	0	0	0	0
Other Operating Expenses	60,434	0	0	0
Capital Outlay	257,475	250,000	250,000	0
<b>Total Expenditures</b>	<u>317,909</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	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, 2021**

<u>DESCRIPTION</u>	<u>FY 2019-2020</u>	<u>FY 2020-2021</u>		
	<u>Projected Year-End</u>	<u>Tentative Budget</u>	<u>Final Budget</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>INCOME</b>				
Local Income	18,290	18,000	18,000	0
Other Financing Sources	1,248,267	1,248,267	1,248,267	0
<b>Total Income</b>	<u>1,266,557</u>	<u>1,266,267</u>	<u>1,266,267</u>	<u>0</u>
<b>EXPENDITURES</b>				
Other Outgo	1,266,557	1,266,267	1,266,267	0
<b>Total Expenditures</b>	<u>1,266,557</u>	<u>1,266,267</u>	<u>1,266,267</u>	<u>0</u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	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, 2021**

<u>DESCRIPTION</u>	<u>FY 2019-2020</u>	<u>FY 2020-2021</u>		
	<u>Projected Year-End</u>	<u>Tentative Budget</u>	<u>Final Budget</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>INCOME</b>				
Local Income	10,000	10,000	10,000	0
Other Financing Sources	0	0	0	0
<b>Total Income</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>EXPENDITURES</b>				
Administrative Expense	2,500	2,500	2,500	0
<b>Total Expenditures</b>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	7,500	7,500	7,500	0

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
DEBT SERVICE BUDGET SUMMARY  
FINAL BUDGET - RESTRICTED FUNDS  
For The Period Ending June 30, 2021**

DESCRIPTION	FY 2019-2020	FY 2020-2021		Favorable/ (Unfavorable) Variance
	Projected Year-End	Tentative Budget	Final Budget	
<b>INCOME</b>				
Property Taxes	9,327,156	9,327,156	9,327,156	0
Interest Income	63,443	63,443	63,443	0
<b>Total Income</b>	<u>9,390,599</u>	<u>9,390,599</u>	<u>9,390,599</u>	<u>0</u>
<b>EXPENDITURES</b>				
Debt Interest and Reduction	9,825,249	9,390,599	9,390,599	0
<b>Total Expenditures</b>	<u>9,825,249</u>	<u>9,390,599</u>	<u>9,390,599</u>	<u>0</u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	(434,650)	0	0	0



**NAPA VALLEY COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENT BODY FUND BUDGET SUMMARY  
FINAL BUDGET - RESTRICTED FUNDS  
For The Period Ending June 30, 2021**

DESCRIPTION	FY 2019-2020	FY 2020-2021		
	Projected Year-End	Tentative Budget	Final Budget	Favorable/ (Unfavorable) Variance
<b>INCOME</b>				
Local Income	57,843	54,562	54,562	0
<b>Total Income</b>	<u>57,843</u>	<u>54,562</u>	<u>54,562</u>	<u>0</u>
<b>EXPENDITURES</b>				
<b>SALARIES</b>				
Classified Salaries - Regular	28,905	28,905	28,905	0
Classified Sal - All Others	0	0	0	0
Student Employment	5,000	5,000	5,000	0
<b>Total Salaries</b>	<u>33,905</u>	<u>33,905</u>	<u>33,905</u>	
<b>EMPLOYEE BENEFITS</b>				
Public Empl Retirement Syst	5,345	5,345	5,345	0
Old Age, Surv, Disab & Hlth Ins	2,095	2,095	2,095	0
Health And Welfare Benefits	4,883	4,883	4,883	0
State Unemployment Insur	19	19	19	0
Workers Compensation Insur	697	697	697	0
Other Employee Benefits	2,118	2,118	2,118	0
<b>Total Employee Benefits</b>	<u>15,157</u>	<u>15,157</u>	<u>15,157</u>	<u>0</u>
<b>BOOKS AND SUPPLIES</b>				
Computer Software/Books	0	0	0	0
Office Supplies	1,140	500	500	0
Food and Food Supplies	1,130	500	500	
Other Supplies	646	500	500	0
<b>Total Books &amp; Supplies</b>	<u>2,916</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<b>OTHER OPERATING EXPENSES</b>				
Guest Speakers	0	0	0	0
Donations/Scholarships	1,500	1,500	1,500	0
Student Club Support	98	500	500	0
Advertising and Printing	2,037	1,500	1,500	0
Other Operating Expenses	373	500	500	0
<b>Total Other Operating Expenses</b>	<u>4,008</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<b>CAPITAL OUTLAY</b>	<u>1,858</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>57,843</u></u>	<u><u>54,562</u></u>	<u><u>54,562</u></u>	<u><u>0</u></u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	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, 2021**

DESCRIPTION	FY 2019-2020	FY 2020-2021		Favorable/ (Unfavorable) Variance
	Projected Year-End	Tentative Budget	Final Budget	
<b>INCOME</b>				
Local Income	13,103	12,055	12,055	0
<b>Total Income</b>	<u>13,103</u>	<u>12,055</u>	<u>12,055</u>	<u>0</u>
<b>EXPENDITURES</b>				
Guest Speakers	0	0	0	0
Conferences and Seminars	30,568	10,000	10,000	0
Other Operating Expenses	526	2,055	2,055	0
<b>Total Expenditures</b>	<u>31,094</u>	<u>12,055</u>	<u>12,055</u>	<u>0</u>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	(17,991)	0	0	0