NAPA VALLEY COLLEGE

FINAL BUDGET

FISCAL YEAR 2021-2022

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BOARD OF TRUSTEES

Ms. Jennifer Baker, Board Chair

Mr. Jeff Dodd, Vice President

Ms. Elizabeth Goff

Mr. Kyle Iverson

Mr. Michael Baldini

Ms. Ines De Luna

Mr. Rafael Rios

Mr. David Soto Gonzalez 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. Roger Clague	Interim Vice President, Information Technology
Mr. Oscar De Haro	Assistant Superintendent/ Vice President, Student Affairs
Dr. Sara Parker	Assistant Superintendent/ Vice President, Academic Affairs
Mr. Doug Roberts	Interim Vice President, Business and Finance

2021-2022 Planning and Budget Committee Members

Maria Biddenback	Faculty Co-Chair
Robyn Wornall	District Co-Chair
Amanda Badgett	Academic Senate
Steve Ball	Academic Senate
Jason Bell	Classified Senate
Karen Canepa	Academic Senate
Nicole Carrier	Academic Senate
Dianna Chiabotti	Academic Senate
Matt Christensen	Senior Director, Facilities
Oscar DeHaro	Asst. Supt./VP, Student Affairs
Michael Gianvecchio	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
Maria Villagomez	Administrative Senate
Lauren Winczewski	Academic Senate
Vacant	ASNVC
Vacant	ASNVC

Budget Message

September 6, 2021

To: Dr. Ronald Kraft, Superintendent/President
From: Douglas Roberts, Interim Vice President, Business & Finance

Enclosed for your information, please find the FY 2021-2022 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, including salary increases, as reviewed and recommended by the District Planning and Budget Committee. On August 31, 2021, 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, with the understanding that budgets are not static instruments, but ones that should periodically be reviewed and amended as needed. 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 2021-2022 Final Budget reflects a few changes in revenue and expenditures when compared to the FY 2021-2022 Tentative Budget adopted in June. For the Unrestricted General Fund, Federal and State funding remained the same, but Property Tax Revenue was reduced to reflect updated projections for 2020-21. Also, Local Revenue was reduced to be more reflective of prior year amounts, and the continuing effect of COVID-19. Total expenditures are lower due in large part to the reduction/elimination of interfund transfers and OPEB contributions. Both of these reductions were made to reflect prior year actual expenditures. Capital Outlay budget was increased from the Tentative Budget to be more reflective of prior year actual expenditures.

Overview of this Document

Included in this document for review and adoption by the Board of Trustees are the 2021-2022 Final Budgets for the Unrestricted General Fund, Restricted General Fund, Child Care Fund, Capital Outlay Projects Fund, Post-Retirement Benefits Fund, California Employers' Retiree Benefit Trust (CERBT) Fund, Debt Service Fund, Associated Student Body Fund, and Student Representation Fee Trust Fund.

Statutory Obligations

Title V Regulations state that the governing board of each district shall adopt a final budget on or before the 15th of September. Failure to meet this deadline may result in the Chancellor's Office withholding any apportionment of state or local money until the district makes a proper budget.

Staff Recognition

I want to thank the Planning and Budget Committee 2021-2022 Co-Chairs Robyn Wornall and Maria Biddenback as well as the members of the Planning and Budget Committee for leadership and oversight of this process. Thanks go also to my predecessor, Robert Parker, who developed the Tentative Budget upon which much of this Final Budget is based. And, special thanks go to Eresa Puch, Wendy Nucho and Solange Kada for their extensive help to close the books for 2019-20, and assistance in the preparation of the budget and presentation materials.

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. The annual unit planning and budget processes have become more integrated over time. 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.

2018-2023 Institutional Strategic Plan

1. Work with local educational partners to promote opportunities at NVC and equip incoming students with the skills and resources needed for college success

2. Engage NVC students and assist in their progress towards educational and job training goals

3. Increase NVC student achievement and completion of educational and job training goals

4. Achieve equity in student outcomes and promote equity-mindedness as a means to evaluate all District practices

5. Ensure the fiscal stability of NVC as a community-supported district

6. Enhance collaboration between NVC and community and civic partners

Adopted by Planning and Budget Committee, September 29, 2020
Approved by Board of Trustees, October 8, 2020

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - GENERAL FUND UNRESTRICTED
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Federal Income	$ 25,866	$ 1,883	$ 26,600	$ 26,600	$ 24,717
State Income	2,000,724	2,479,646	2,413,860	2,413,860	(65,786)
Local Income					
Property Taxes	35,296,686	36,411,229	38,001,164	37,659,471	1,248,242
Other Local Income	3,375,448	3,037,377	4,000,000	3,500,000	462,623
Other Financing Sources	3,921,557	1,422,797	1,617,016	1,617,016	194,219
Total Revenues	44,620,281	43,352,932	46,058,640	45,216,947	1,864,015
Expenditures					
Salaries					
Faculty Salaries - Permanent	9,917,209	9,849,424	10,665,781	10,665,781	816,357
Faculty Salaries - Temporary	4,741,488	4,781,686	4,928,187	4,928,187	146,501
Admin. - Academic Permanent	2,114,361	2,055,787	2,400,520	2,400,520	344,733
Classified Salaries - Permanent	6,612,755	7,147,464	7,207,102	7,207,102	59,638
Classified Salaries - Temporary	603,029	840,499	204,000	204,000	(636,499)
Student Employment	176,649	98,817	183,654	183,654	84,837
Admin./Confidential - Permanent	3,035,222	3,099,498	3,150,412	3,150,412	50,914
Total Salaries	27,200,713	27,873,175	28,739,656	28,739,656	866,481
Employee Benefits					
State Teachers Retirement Sys.	2,354,341	2,233,149	2,179,582	2,179,582	(53,567)
Public Employees Retirement Sys.	2,321,848	2,549,582	2,523,392	2,523,392	(26,190)
FICA/OASDI	1,111,806	1,183,726	1,268,844	1,268,844	85,118
Health and Welfare Benefits	4,002,798	2,999,459	3,057,433	3,057,433	57,974
Unemployment Insurance	13,217	13,895	14,362	14,361	466
Workers Comp. Insurance	470,323	499,608	500,653	500,653	1,045
Other Employee Benefits	17,776	13,588	92,107	92,107	78,519
Total Employee Benefits	10,292,109	9,493,007	9,636,374	9,636,372	143,365
Books and Supplies					
Computer Software/Books	810	1,353	50,500	50,500	49,147
Instructional Supplies/Materials	345,458	242,615	303,000	303,000	60,385
Office Supplies	30,596	12,933	40,400	40,400	27,467
Other Supplies	373,172	215,817	303,000	303,000	87,183
Total Books and Supplies	750,036	472,718	696,900	696,900	224,182
Other Operating Expenses					
Other Professional Services	1,241,105	564,567	750,000	750,000	185,433
Travel/Conference/Prof. Dev.	207,595	106,161	200,000	200,000	93,839
Insurance and Utilities	1,843,641	1,701,849	1,716,000	1,716,000	14,151
Maintenance and Repairs	1,748,714	1,955,801	1,845,000	1,845,000	(110,801)

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - GENERAL FUND UNRESTRICTED
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Legal, Election and Audit	209,556	287,170	250,000	250,000	(37,170)
Advertising and Printing	82,322	28,585	80,800	80,800	52,215
Dues and Memberships	108,500	85,237	111,100	111,100	25,863
Rentals	330,883	334,342	126,250	126,250	(208,092)
Other Operating Expenses	311,976	219,936	120,000	120,000	(99,936)
Total Other Operating Supplies	6,084,292	5,283,648	5,199,150	5,199,150	(84,498)
Capital Outlay	620,412	483,366	400,000	500,000	16,634
Other Outgo					
Other Outgo/Interfund Transfers	18,029	12,960	1,286,561	86,561	73,601
OPEB	-	-	100,000	-	-
Total Other Outgo	18,029	12,960	1,386,561	86,561	73,601
Total Expenditures	44,965,591	43,618,874	46,058,640	44,858,640	1,239,766
Increase/(Decrease) in Fund Balance	(345,310)	(265,942)	-	358,307	624,249
Beginning Fund Balance	3,964,326	3,619,016	3,353,074	3,353,074	(265,942)
Ending Fund Balance	$ 3,619,016	$ 3,353,074	$ 3,353,074	$ 3,711,381	$ 358,307
Fund Balance Amount as a Percentage of Total Expenditures	8.05%	7.69%	7.28%	8.27%	0.59%

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - GENERAL FUND RESTRICTED
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Federal Income	$ 3,386,354	$ 1,787,985	$ 3,395,256	$ 3,395,256	$ 1,607,271
State Income	6,494,893	7,617,370	7,556,515	7,556,515	(60,855)
Local Income	817,577	850,850	481,000	481,000	(369,850)
Other Financing Sources	-	10,652	10,000	10,000	(652)
Total Revenues	10,698,824	10,266,857	11,442,771	11,442,771	1,175,914
Expenditures					
Salaries					
Faculty Salaries - Permanent	1,054,814	1,047,028	1,214,851	1,214,851	167,823
Faculty Salaries - Temporary	512,982	195,581	572,484	572,484	376,903
Admin. - Academic Permanent	458,347	353,696	738,882	738,882	385,186
Classified Salaries - Permanent	2,143,102	1,973,660	1,904,412	1,904,412	(69,248)
Classified Salaries - Temporary	684,090	515,977	476,722	476,722	(39,255)
Student Employment	303,974	219,187	315,779	315,779	96,592
Admin./Confidential - Permanent	347,199	377,297	391,371	391,371	14,074
Total Salaries	5,504,508	4,682,426	5,614,501	5,614,501	932,075
Employee Benefits					
State Teachers Retirement Sys.	154,711	141,320	240,654	240,654	99,334
Public Employees Retirement Sys.	644,843	655,562	649,762	649,762	(5,800)
FICA/OASDI/U.I./Workers Comp.	373,386	331,114	247,127	247,127	(83,987)
Health, Welfare & Other Benefits	789,050	748,908	842,887	842,887	93,979
Total Employee Benefits	1,961,990	1,876,904	1,980,430	1,980,430	103,526
Books and Supplies					
Instructional Supplies/Materials	166,205	155,476	427,238	427,238	271,762
Software/Books/Other Supplies	138,378	91,837	114,192	114,192	22,355
Total Books and Supplies	304,583	247,313	541,430	541,430	294,117
Other Operating Expenses					
Other Professional Services	432,079	262,241	401,240	401,240	138,999
Travel/Conf./Dues/Prof. Dev.	194,744	82,012	200,000	200,000	117,988
Maintenance and Repairs	782,418	376,307	324,043	324,043	(52,264)
Other Operating Expenses	72,269	123,500	301,916	301,916	178,416
Total Other Operating Supplies	1,481,510	844,060	1,227,199	1,227,199	383,139
Capital Outlay	752,197	928,513	1,700,000	1,700,000	771,487
Other Outgo					
Student Fin. Aid & Reimbursements	340,358	403,330	379,210	379,210	(24,120)
Transfer Out	353,678	586,090	-	-	(586,090)
Total Other Outgo	694,036	989,420	379,210	379,210	(610,210)
Total Expenditures	10,698,824	9,568,636	11,442,771	11,442,771	1,874,135
Increase/(Decrease) in Fund Balance	-	698,221	-	-	(698,221)
Beginning Fund Balance	6,955	6,955	705,176	705,176	698,221
Ending Fund Balance	$ 6,955	$ 705,176	$ 705,176	$ 705,176	$ -

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - CHILD CARE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Federal Income	$ 3,004	$ -	$ -	$ -	$ -
State Income	172,528	1,066,833	973,998	973,998	(92,835)
Local Income	19,943	999	-	-	(999)
Other Financing Sources	-	-	-	-	-
Total Revenues	195,475	1,067,832	973,998	973,998	(93,834)
Expenditures					
Salaries					
Classified Salaries - Permanent	47,855	-	-	-	-
Classified Salaries - Temporary	18,344	-	-	-	-
Student Employment	-	-	-	-	-
Admin./Confidential - Permanent	9,545	-	-	-	-
Total Salaries	75,744	-	-	-	-
Employee Benefits					
Public Employees Retirement Sys.	12,818	-	-	-	-
FICA/OASDI/U.I./Workers Comp.	6,674	-	-	-	-
Health, Welfare & Other Benefits	18,368	-	-	-	-
Total Employee Benefits	37,860	-	-	-	-
Books and Supplies					
Instructional Supplies/Materials	-	-	-	-	-
Food & Food Supplies	954	-	-	-	-
Other Supplies	26	-	-	-	-
Total Books and Supplies	980	-	-	-	-
Other Operating Expenses					
Other Professional Services	12,097	965	-	-	(965)
Travel/Conf./Dues/Prof. Dev.	-	-	-	-	-
Maintenance and Repairs	1,157	-	-	-	-
Other Operating Expenses	10,946	-	973,998	973,998	973,998
Total Other Operating Supplies	24,200	965	973,998	973,998	973,033
Capital Outlay	1,785	-	-	-	-
Other Outgo	-	-	-	-	-
Total Expenditures	140,569	965	973,998	973,998	973,033
Increase/(Decrease) in Fund Balance	54,906	1,066,867	-	-	(1,066,867)
Beginning Fund Balance	(1,102,783)	(1,047,877)	18,990	18,990	1,066,867
Ending Fund Balance	$ (1,047,877)	$ 18,990	$ 18,990	$ 18,990	$ -

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - CAPITAL OUTLAY PROJECTS FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
State Income	$ 30,461	$ -	$ -	$ -	$ -
Local Income	408,973	120,290	250,000	250,000	129,710
Other Financing Sources	-	-	-	-	-
Total Revenues	439,434	120,290	250,000	250,000	129,710
Expenditures					
Salaries					
Classified Salaries - Permanent	-	-	-	-	-
Classified Salaries - Temporary	-	-	-	-	-
Student Employment	-	-	-	-	-
Admin./Confidential - Permanent	-	-	-	-	-
Total Salaries	-	-	-	-	-
Employee Benefits					
Public Employees Retirement Sys.	-	-	-	-	-
FICA/OASDI/U.I./Workers Comp.	-	-	-	-	-
Health, Welfare & Other Benefits	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Other Operating Expenses					
Other Professional Services	20,938	-	-	-	-
Maintenance and Repairs	444,014	-	-	-	-
Other Operating Expenses	-	-	-	-	-
Total Other Operating Supplies	464,952	-	-	-	-
Capital Outlay	60,433	-	250,000	250,000	250,000
Other Outgo	-	-	-	-	-
Total Expenditures	525,385	-	250,000	250,000	250,000
Increase/(Decrease) in Fund Balance	(85,951)	120,290	-	-	(120,290)
Beginning Fund Balance	2,422,472	2,336,521	2,456,811	2,456,811	120,290
Ending Fund Balance	$ 2,336,521	$ 2,456,811	$ 2,456,811	$ 2,456,811	$ -

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - POST RETIREMENT BENEFITS FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Local Income	$ 29,762	$ 9,217	$ 18,000	$ 18,000	$ 8,783
Other Financing Sources	-	-	-	-	-
Total Revenues	29,762	9,217	18,000	18,000	8,783
Expenditures					
Other Operating Expenses					
Other Professional Services	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-
Total Other Operating Supplies	-	-	-	-	-
Other Outgo	3,367,878	-	-	-	-
Total Expenditures	3,367,878	-	-	-	-
Increase/(Decrease) in Fund Balance	(3,338,116)	9,217	18,000	18,000	8,783
Beginning Fund Balance	3,338,116	-	9,217	9,217	9,217
Ending Fund Balance	$ -	$ 9,217	$ 27,217	$ 27,217	$ 18,000

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT) FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Local Income	$ 119,997	$ 868,379	$ 10,000	$ 10,000	$ (858,379)
Other Financing Sources	-	-	-	-	-
Total Revenues	119,997	868,379	10,000	10,000	(858,379)
Expenditures					
Other Operating Expenses					
Other Professional Services	15,566	18,584	2,500	2,500	(16,084)
Other Operating Expenses	-	-	-	-	-
Total Other Operating Supplies	15,566	18,584	2,500	2,500	(16,084)
Other Outgo	-	-	-	-	-
Total Expenditures	15,566	18,584	2,500	2,500	(16,084)
Increase/(Decrease) in Fund Balance	104,431	849,795	7,500	7,500	(842,295)
Beginning Fund Balance	2,993,848	3,098,279	3,948,074	3,948,074	849,795
Ending Fund Balance	$ 3,098,279	$ 3,948,074	$ 3,955,574	$ 3,955,574	$ 7,500

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Property Taxes	$ 9,327,156	$ 8,597,058	$ 9,327,156	$ 9,327,156	$ 730,098
Interest Income	105,984	58,257	63,443	63,443	5,186
Total Revenues	9,433,140	8,655,315	9,390,599	9,390,599	735,284
Expenditures					
Other Operating Expenses					
Other Professional Services	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-
Total Other Operating Supplies	-	-	-	-	-
Other Outgo	9,825,249	9,154,316	9,390,599	9,390,599	236,283
Total Expenditures	9,825,249	9,154,316	9,390,599	9,390,599	236,283
Increase/(Decrease) in Fund Balance	(392,109)	(499,001)	-	-	499,001
Beginning Fund Balance	10,378,085	9,985,976	9,486,975	9,486,975	(499,001)
Ending Fund Balance	$ 9,985,976	$ 9,486,975	$ 9,486,975	$ 9,486,975	$ -

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - ASSOCIATED STUDENT BODY FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Local Income	$ 59,213	$ 57,378	$ 54,562	$ 54,562	$ (2,816)
Other Financing Sources	-	-	-	-	-
Total Revenues	59,213	57,378	54,562	54,562	(2,816)
Expenditures					
Salaries					
Classified Salaries - Permanent	17,008	44,796	10,905	10,905	(33,891)
Classified Salaries - Temporary	-	-	-	-	-
Student Employment	5,000	16,243	5,000	5,000	(11,243)
Admin./Confidential - Permanent	19,131	20,088	18,000	18,000	(2,088)
Total Salaries	41,139	81,127	33,905	33,905	(47,222)
Employee Benefits					
Public Employees Retirement Sys.	7,127	13,431	5,345	5,345	(8,086)
FICA/OASDI/U.I./Workers Comp.	3,603	7,280	2,811	2,811	(4,469)
Health, Welfare & Other Benefits	8,533	14,584	7,001	7,001	(7,583)
Total Employee Benefits	19,263	35,295	15,157	15,157	(20,138)
Books and Supplies					
Office Supplies	1,140	562	500	500	(62)
Food & Food Supplies	1,130	(247)	500	500	747
Other Supplies	647	678	500	500	(178)
Total Books and Supplies	2,917	993	1,500	1,500	507
Other Operating Expenses					
Professional Services/Speakers	-	-	-	-	-
Travel/Conf./Dues/Prof. Dev.	368	-	-	-	-
Scholarships	1,500	-	1,500	1,500	1,500
Club Support	98	1,561	500	500	(1,061)
Advertising/Outreach	2,038	1,062	1,500	1,500	438
Other Operating Expenses	96	2,066	500	500	(1,566)
Total Other Operating Supplies	4,100	4,689	4,000	4,000	(689)
Capital Outlay	1,858	(32,058)	-	-	32,058
Other Outgo	-	-	-	-	-
Total Expenditures	69,277	90,046	54,562	54,562	(35,484)
Increase/(Decrease) in Fund Balance	(10,064)	(32,668)	-	-	32,668
Beginning Fund Balance	106,881	96,817	64,149	64,149	(32,668)
Ending Fund Balance	$ 96,817	$ 64,149	$ 64,149	$ 64,149	$ -

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - STUDENT REPRESENTATION FEE TRUST FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	Audited FY 2019-2020	Year-To-Date FY 2020-2021	Tentative Budget FY 2021-2022	Final Budget FY 2021-2022	Final Budget (+/-) over Prior Year
Revenues					
Local Income	$ 13,103	$ 18,578	$ 12,055	$ 12,055	$ (6,523)
Other Financing Sources	-	-	-		-
Total Revenues	13,103	18,578	12,055	12,055	(6,523)
Expenditures					
Other Operating Expenses					
Professional Services/Speakers	-	150	-	-	(150)
Travel/Conf./Dues/Prof. Dev.	30,657	-	10,000	10,000	10,000
Scholarships	-	-	-	-	-
Advertising/Outreach	-	-	-	-	-
Other Operating Expenses	437	600	2,055	2,055	1,455
Total Other Operating Supplies	31,094	750	12,055	12,055	11,305
Other Outgo	-	-	-	-	-
Total Expenditures	31,094	750	12,055	12,055	11,305
Increase/(Decrease) in Fund Balance	(17,991)	17,828	-	-	(17,828)
Beginning Fund Balance	13,817	(4,174)	13,654	13,654	17,828
Ending Fund Balance	$ (4,174)	$ 13,654	$ 13,654	$ 13,654	$ -