NAPA VALLEY COLLEGE

FINAL BUDGET

FISCAL YEAR 2018-2019

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BOARD OF TRUSTEES

Ms. Mary Ann Mancuso, Board Chair

Mr. Kyle Iverson, Vice President

Ms. Jennifer Baker

Mr. Michael Baldini

Ms. Amy Martenson

Mr. Rafael Rios

Ms. Rosaura Segura

Mr. Huzaifa Khawaja, 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.

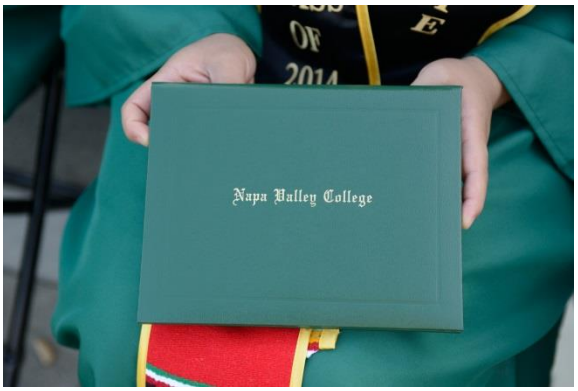
Mission Statement

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
Mr. Erik Shearer	Assistant Superintendent/ Vice President, Academic Affairs



2018-2019 Planning and Budget Committee Members

Steven Balassi	Faculty Co-Chair
Robert Parker	District Co-Chair
Maria Biddenback	Academic Senate
Rhue Bruggeman	Academic Senate
Matt Christensen	Director of Facilities
Oscar DeHaro	Asst. Superintendent/VP Student Affairs
Aaron DiFranco	Academic Senate
David Ellingson	Academic Senate
Bob Freschi	Academic Senate
Noreen Garcia	Classified Senate
Michael Gianvecchio	Academic Senate
Paul Gospodarczyk	Academic Senate
Robert Harris	Administrative Senate
Jaime Huston	Academic Senate
Karen Lewis	Academic Senate
Erik Shearer	Asst. Superintendent/VP Academic Affairs
Martin Shoemaker	Classified Senate
Howard Willis	Administrative Senate
Lauren Winczewski	Academic Senate
Vacant	ASNVC
Vacant	ASNVC

Budget Message

September 4, 2018

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

Enclosed for your information, please find the FY 2018-2019 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 4, 2018, 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 Final Budget presented to you today reflects only two significant changes or adjustments when compared to the Tentative Budget presented to you and approved by the Board of Trustees on June 14, 2018. The adjustments reflect an increase in Local Income reflecting additional Local Property Tax Revenue, and an increase in budgeted capital outlay costs reflecting additional spending on campus improvements and instructional equipment. The following pages show Final Budget numbers along with the 2017-2018 Adopted Budget and the 2018-2019 Tentative Budget approved in June for comparison purposes.

Overview of this Document

Included in this document for review and adoption by the Board of Trustees are the 2018-2019 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 – Series A, B & C, Associated Student Body Fund, and Student Representation Fee Trust Fund.

Staff Recognition

I want to thank the Planning and Budget Committee 2017-2018 Co-Chair, Maria Biddenback and the 2018-2019 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, including Joseph Latunski 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 2018-2019, 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 Program Review process combines self-study, evaluation, and planning for all instructional programs, academic and student support services, and administrative services at NVC. Each program completes the evaluation and planning process at least once every six years.

The planning effort continues with annual unit plans which are informed by Program Review and uses updated data provided annually. The unit plans 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 area plans are finally forwarded to the Planning and Budget Committee.

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 amongst units 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 2018-2019

- 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

2018-2019 Budget Development Values and Assumptions

I. Integration to Planning

The NVCCD 2018-2019 Tentative and Final Budgets will be developed consistent with the Annual Planning and Budget Process that has been approved through the institution's shared government 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 2018-2019 Budget including all sources and uses of funds 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 2018-2019 reflect maintenance of a 13% reserve.

III. Personnel

The District 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 the District. 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.

The District 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.

IV. Legal Mandates

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

V. Contractual Requirements

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

VI. Grants and Categorical Funding

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

Categorical funding will be spent consistent with the program purpose. Flexibility in program funding (block grants) will be considered as a component of the planning and budget process.

Adopted by Planning & Budget Committee September 22, 2017
Adopted by Board of Trustees November 9, 2017

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - UNRESTRICTED FUNDS
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	FAVORABLE/ (UNFAVORABLE) VARIANCE
INCOME	**40,584,622**	**42,393,650**	**43,047,077**	**653,426**
Federal Income	26,234	26,628	26,628	0
State Income	2,384,959	2,027,215	2,027,215	0
Local Income	36,129,429	38,265,148	38,918,574	653,426
Other Financing Sources	1,554,000	1,584,660	1,584,660	0
Ending Balance Reserve - STRS and PERS	490,000	490,000	490,000	0
EXPENDITURES				
SALARIES	**23,704,666**	**24,379,305**	**24,379,305**	**0**
Faculty Salaries - Permanent	8,720,477	8,938,458	8,938,458	0
Faculty Salaries - Temporary	4,888,225	5,068,431	5,068,431	0
Administrative - Academic Permanent	1,850,670	1,972,683	1,972,683	0
Classified Salaries - Permanent	5,865,889	5,984,637	5,984,637	0
Classified Salaries - Temporary	706,750	717,351	717,351	0
Student Employment	121,050	122,866	122,866	0
Administrative/Confidential - Permanent	1,551,605	1,574,879	1,574,879	0
EMPLOYEE BENEFITS	**8,195,297**	**8,641,996**	**8,641,996**	**0**
State Teachers Retirement System	1,883,079	2,080,156	2,080,156	0
Public Employees Retirement Syst	1,578,072	1,751,743	1,751,743	0
Social Security System	960,141	979,344	979,344	0
Health & Welfare Benefits	3,303,392	3,352,943	3,352,943	0
Unemployment Insurance	11,452	11,624	11,624	0
Workers Compensation Insurance	431,726	438,202	438,202	0
Other Employee Benefits	27,435	27,984	27,984	0
BOOKS AND SUPPLIES	**1,161,598**	**1,411,083**	**1,411,083**	**0**
Computer Software/Books	24,670	127,040	127,040	0
Instructional Supplies/Materials Fees	726,078	857,030	857,030	0
Office Supplies	44,189	44,852	44,852	0
Other Supplies	366,661	382,161	382,161	0
OTHER OPERATING EXPENSES	**5,188,653**	**5,488,578**	**5,488,578**	**0**
Other Personal Services	953,205	991,503	991,503	0
Travel/Conferences/Professional Development	315,075	335,801	335,801	0
Insurance and Utilities	1,455,982	1,477,822	1,477,822	0
Maintenance and Repairs	1,674,140	1,671,847	1,671,847	0
Legal and Audit	173,971	276,581	276,581	0
Advertising and Printing	254,501	258,319	258,319	0
Other Operating Expenses	361,779	476,706	476,706	0
CAPITAL OUTLAY	**566,604**	**518,695**	**1,172,121**	**(653,426)**
OTHER OUTGO	**1,767,803**	**1,953,993**	**1,953,993**	**0**
Transfers to Categorical Programs	0			
Other Outgo/Interfund Transfers	1,266,213	1,285,206	1,285,206	0
GASB 45 Liability - OPEB	501,590	668,787	668,787	0
Total Unrestricted Expenditures	40,584,623	42,393,650	43,047,076	(653,426)
INCREASE/(DECREASE) IN FUND BALANCE	0	0	(0)	0
Uncommitted Fund Balance	5,587,646	5,587,646	5,587,646	
% of Unrestricted Expenditures	14%	13%	13%	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - RESTRICTED FUNDS
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**10,299,462**	**10,299,462**	**10,618,954**	**100.00%**
Federal Income	2,438,271	2,438,271	2,474,845	23.31%
State Income	6,786,891	6,786,891	7,053,694	66.43%
Local Income	1,033,700	1,033,700	1,049,206	9.88%
Other Financing Sources	40,600	40,600	41,209	0.39%
EXPENDITURES				
SALARIES	**5,013,217**	**5,013,217**	**5,163,614**	**100.00%**
Faculty Salaries - Permanent	798,719	798,719	822,681	15.93%
Faculty Salaries - Temporary	718,609	718,609	740,167	14.33%
Administrative - Academic Permanent	698,235	698,235	719,182	13.93%
Classified Salaries - Permanent	1,587,776	1,587,776	1,635,409	31.67%
Classified Salaries - Temporary	669,705	669,705	689,796	13.36%
Student Employment	186,563	186,563	192,160	3.72%
Administrative/Confidential - Permanent	353,610	353,610	364,218	7.05%
EMPLOYEE BENEFITS	**1,447,704**	**1,447,704**	**1,520,277**	**100.00%**
State Teachers Retirement System	77,594	77,594	85,353	5.61%
Public Employees Retirement System	338,718	338,718	372,590	24.51%
Social Security System	214,207	214,207	220,633	14.51%
Health & Welfare Benefits	700,098	700,098	721,101	47.43%
Unemployment Insurance	2,351	2,351	2,422	0.16%
Workers Compensation Insurance	88,346	88,346	90,996	5.99%
Other Employee Benefits	26,391	26,391	27,183	1.79%
BOOKS AND SUPPLIES	**653,164**	**653,164**	**662,961**	**100.00%**
Computer Software/Books	14,563	14,563	14,781	2.23%
Instructional Supplies/Materials Fees	416,757	416,757	423,008	63.81%
Office Supplies	90,813	90,813	92,175	13.90%
Other Supplies	131,030	131,030	132,995	20.06%
OTHER OPERATING EXPENSES	**1,485,928**	**1,485,928**	**1,508,217**	**100.00%**
Other Personal Services	621,216	621,216	630,534	41.81%
Travel/Conferences/Professional Development	252,062	252,062	255,843	16.96%
Insurance and Utilities	104,648	104,648	106,218	7.04%
Maintenance and Repairs	316,094	316,094	320,835	21.27%
Legal/Audit	254	254	258	0.02%
Advertising and Printing	131,120	131,120	133,087	8.82%
Other Operating Expenses	60,533	60,533	61,441	4.07%
CAPITAL OUTLAY	**1,155,473**	**1,155,473**	**1,200,000**	**100.00%**
OTHER OUTGO	**543,978**	**543,978**	**563,885**	**100.00%**
Student Financial Aid	144,942	144,942	147,116	26.09%
Student Reimbursements	50,125	50,125	50,877	9.02%
Unallocated Funds	348,910	348,910	365,891	64.89%
Total Expenditures	**10,299,462**	**10,299,462**	**10,618,954**	
INCREASE/(DECREASE) IN FUND BALANCE	**0**	**0**	**0**	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET
CHILD CARE FUND BUDGET SUMMARY
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**1,278,946**	**1,278,946**	**1,309,525**	**100.00%**
Federal Income	60,900	60,900	62,118	4.74%
State Income	937,093	937,093	958,335	73.18%
Local Income	226,650	226,650	233,683	17.84%
Other Financing Sources	54,303	54,303	55,389	4.23%
EXPENDITURES				
SALARIES	**802,293**	**802,293**	**819,608**	**62.59%**
Classified Admin Salary	94,310	94,310	97,139	7.42%
Classified Salaries - Permanent	553,703	553,703	568,189	43.39%
Classified Salaries - Temporary	139,055	139,055	139,055	10.62%
Federal Work Study - Non Instructional	15,225	15,225	15,225	1.16%
EMPLOYEE BENEFITS	**425,946**	**425,946**	**439,210**	**33.54%**
Public Employees Retirement Syst	101,716	101,716	106,802	8.16%
Social Security System	51,589	51,589	51,588	3.94%
Health & Welfare Benefits	252,243	252,243	259,810	19.84%
Unemployment Insurance	394	394	406	0.03%
Workers Compensation Insurance	14,789	14,789	15,233	1.16%
Other Employee Benefits	5,215	5,215	5,371	0.41%
BOOKS AND SUPPLIES	**49,228**	**49,228**	**49,228**	**3.76%**
Instructional Supplies	5,075	5,075	5,075	0.39%
Food & Food Supplies	36,540	36,540	36,540	2.79%
Other Supplies	7,613	7,613	7,613	0.58%
OTHER OPERATING EXPENSES	**1,479**	**1,479**	**1,479**	**0.11%**
Conferences & Seminars	508	508	508	0.04%
Computer Software License	0	0	0	0.00%
Fingerprinting & TB Tests	0	0	0	0.00%
Other Operating Expenses	971	971	971	0.07%
CAPITAL OUTLAY	**0**	**0**	**0**	**0.00%**
Capital Outlay	0	0	0	0.00%
Total Expenditures	1,278,946	1,278,946	1,309,525	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	(0)	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**727,250**	**727,250**	**727,250**	**100.00%**
State Income	575,000	575,000	575,000	79.06%
Local Income	152,250	152,250	152,250	20.94%
EXPENDITURES	**727,250**	**727,250**	**727,250**	**100.00%**
Classified Salaries/Benefits	100,000	100,000	100,000	13.75%
Other Supplies	5,000	5,000	5,000	0.69%
Other Operating Expenses	125,000	125,000	125,000	17.19%
Capital Outlay	497,250	497,250	497,250	68.37%
Other Outgo	0	0	0	0.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET
POST RETIREMENT BENEFITS FUND
FISCAL YEAR 2018 -2019

	FY 2017-2018	FY 2018 -2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**1,225,613**	**1,225,613**	**1,262,381**	**100.00%**
Local Income	13,703	13,703	14,114	1.12%
Other Financing Sources	1,211,910	1,211,910	1,248,267	98.88%
EXPENDITURES	**1,211,910**	**1,211,910**	**1,262,381**	**0.00%**
Other Outgo	1,211,910	1,211,910	1,262,381	0.00%
INCREASE/(DECREASE) IN FUND BALANCE	13,703	13,703	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET
CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST FUND
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**511,590**	**511,590**	**678,787**	**100.00%**
Local Income	10,000	10,000	10,000	1.47%
Other Financing Sources	501,590	501,590	668,787	98.53%
EXPENDITURES	**2,500**	**2,500**	**2,500**	**0.00%**
Administrative Expense	2,500	2,500	2,500	0.00%
INCREASE/(DECREASE) IN FUND BALANCE	509,090	509,090	676,287	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - DEBT SERVICE
ELECTION 2002, SERIES A
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**2,176,025**	**2,176,025**	**2,176,025**	**100.00%**
Property Taxes	2,174,025	2,174,025	2,174,025	99.91%
Interest Income	2,000	2,000	2,000	0.09%
EXPENDITURES	**2,176,025**	**2,176,025**	**2,176,025**	**100.00%**
DEBT INTEREST & REDUCTION	2,176,025	2,176,025	2,176,025	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - DEBT SERVICE
ELECTION 2002, SERIES B
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**4,328,658**	**4,328,658**	**4,328,658**	**100.00%**
Property Taxes	4,317,658	4,317,658	4,317,658	99.75%
Interest Income	11,000	11,000	11,000	0.25%
EXPENDITURES	**4,328,658**	**4,328,658**	**4,328,658**	**100.00%**
DEBT INTEREST & REDUCTION	4,328,658	4,328,658	4,328,658	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - DEBT SERVICE
ELECTION 2002, 2007 SERIES C
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**0**	**0**	**0**	
Property Taxes	0	0	0	
Interest Income	0	0	0	
EXPENDITURES	**0**	**0**	**0**	**0.00%**
DEBT INTEREST & REDUCTION	0	0	0	0.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - DEBT SERVICE
2014 REFUNDING BONDS, SERIES A
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**0**	**0**	**0**	**0.00%**
Property Taxes	0	0	0	0.00%
Interest Income	0	0	0	0.00%
EXPENDITURES	**0**	**0**	**0**	**0.00%**
DEBT INTEREST & REDUCTION	0	0	0	0.00%
INCREASE/(DECREASE) IN FUND BALANCE	0	0	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - DEBT SERVICE
2014 REFUNDING BONDS, SERIES B
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**3,853,343**	**3,853,343**	**3,853,343**	**100.00%**
Property Taxes	3,846,343	3,846,343	3,846,343	99.82%
Interest Income	7,000	7,000	7,000	0.18%
EXPENDITURES	**3,846,303**	**3,846,303**	**3,853,343**	**100.00%**
DEBT INTEREST & REDUCTION	3,846,303	3,846,303	3,853,343	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	7,040	7,040	0	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - AUXILIARY FUNDS
ASSOCIATED STUDENT BODY FUND BUDGET SUMMARY
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET	TENTATIVE BUDGET	FINAL BUDGET	% of TOTAL
INCOME	**82,672**	**82,672**	**82,672**	**100.00%**
Federal Income	0	0	0	0.00%
State Income	10,150	10,150	10,150	12.28%
Local Income	72,522	72,522	72,522	87.72%
EXPENDITURES				
SALARIES	**36,311**	**36,311**	**26,501**	**32.06%**
Classified Salaries - Permanent	22,101	22,101	13,813	16.71%
Classified Salaries - Temporary	4,060	4,060	2,538	3.07%
CalWorks - Non Instructional	10,150	10,150	10,150	12.28%
EMPLOYEE BENEFITS	**14,413**	**14,413**	**10,494**	**12.69%**
Public Employees Retirement System	2,885	2,885	2,215	2.68%
Social Security System	1,897	1,897	1,328	1.61%
Health & Welfare Benefits	4,054	4,054	2,838	3.43%
GASB45 Benefits	4,877	4,877	3,414	4.13%
Unemployment Insurance	18	18	18	0.02%
Workers Compensation Insurance	682	682	682	0.82%
Other Employee Benefits	0	0	0	0.00%
BOOKS AND SUPPLIES	**7,029**	**7,029**	**7,029**	**8.50%**
Computer Software	0	0	0	0.00%
Office Supplies	1,548	1,548	1,548	1.87%
Food & Food Supplies	5,075	5,075	5,075	6.14%
Other Supplies	406	406	406	0.49%
OTHER OPERATING EXPENSES	**24,640**	**24,640**	**38,648**	**46.75%**
Guest Speakers	0	0	0	0.00%
Donations/Scholarships	7,613	7,613	7,613	9.21%
Student Club Support	6,598	6,598	6,598	7.98%
Advertising	2,030	2,030	2,030	2.46%
Other Operating Expenses	8,399	8,399	22,407	27.10%
CAPITAL OUTLAY	**0**	**0**	**0**	**0.00%**
Capital Outlay	0	0	0	0.00%
Total Unrestricted Expenditures	82,393	82,393	82,672	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	279	279	(0)	

NAPA VALLEY COMMUNITY COLLEGE DISTRICT
FINAL BUDGET - AUXILIARY FUNDS
STUDENT REP FEE TRUST FUND BUDGET SUMMARY
FISCAL YEAR 2018-2019

	FY 2017-2018	FY 2018-2019		
	FINAL BUDGET (1)	TENTATIVE BUDGET (2)	FINAL BUDGET (3)	% of TOTAL (4)
INCOME	**18,778**	**18,778**	**18,778**	**100.00%**
Local Income	18,778	18,778	18,778	100.00%
EXPENDITURES				
OTHER OPERATING EXPENSES	**18,569**	**18,569**	**18,778**	**100.00%**
Guest Speakers	0	0	0	0.00%
Administrative Costs	1,314	1,314	1,314	7.00%
Conferences & Seminars	17,255	17,255	17,464	93.00%
Other Operating Expenses	0	0	0	0.00%
Total Unrestricted Expenditures	18,569	18,569	18,778	100.00%
INCREASE/(DECREASE) IN FUND BALANCE	209	209	0	