



**West Valley - Mission**

Community College District

# July 1, 2022 – June 30, 2023 Final Budget



WVC - Kvamme Planetarium



MC - Library

“Building Silicon Valley’s  
Future...One student at a time.”



## **FOREWORD**

One of the most significant responsibilities of the West Valley-Mission Community College District administration is to prepare a fiscal budget.

This document is dynamic and designed to be used as a planning and evaluation guide. The narrative will focus on the opportunities and obstacles of the District's current fiscal resources in meeting its educational goals and facilities master plans.

The enclosed budget document will present each individual fund by entity, fund, and fund group. The budgets will be used as a guide to ensure revenues and expenditures are in alignment.

The revenues and expenditures for each fund must be balanced; otherwise, the previous year's fund balance will be used to align revenues with expenditures.

It is the intention of the Financial Services team to provide the most recent information in the Final Budget Book with charts that are relevant for making informed decisions and developing strategies for long-range plans. District Council, as a shared governance entity, will be asked to review the budget process in terms of the monetary resources required to execute those plans.

The Final Budget is a projection of revenues and expenditures and was prepared using the Governor's State Budget released on June 27, 2022, and adjusted for the District's own enrollment, operating expenses and fund balance. The Final Budget must be presented to the Board as outlined in the California Code of Regulations. These requirements include the schedule for adoption of the Final Budget prior to September 15, 2022.

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## BOARD OF TRUSTEES

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<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Susan Fish	Member	2022
Adrienne Grey	Vice President	2024
Anne Kepner	President	2022
Randi Kinman	President	2024
Jack Lucas	Member	2022
Robert Owens	Member	2024
Karl Watanabe	Member	2024
Casey Chang	Student Trustee MC	
Kimmie Moomau	Student Trustee WVC	

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## ADMINISTRATION

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Bradley J. Davis	Chancellor
Seher Awan	President, Mission College
Stephanie Kashima	President, West Valley College
Dan Borges	Associate Vice Chancellor, Information and Education Technology
Manny Cappello	Associate Vice Chancellor, Governmental Relations & Public Communications
Pat Fenton (interim)	Associate Vice Chancellor, Facilities Development and Operations
Ngoc Chim	Associate Vice Chancellor, Finance and Administration
Eric Ramones	Associate Vice Chancellor, Human Resources
Chris Rolan	Associate Vice Chancellor, Public Health and Safety/Police Chief
Stacy Gleixner	Vice President, Instruction, West Valley College
Debra Griffith	Vice President, Student Services, West Valley College
Marilyn Morikang	Vice President, Administrative Services, West Valley College
Omar Murillo	Vice President, Student Services, Mission College
Danny Nguyen	Vice President, Administrative Services, Mission College
Lorrie Ranck	Vice President, Instruction, Mission College

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## DISTRICT COUNCIL

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### Faculty:

Aram Shepherd	President, MC Academic Senate
Gretchen Ehlers	President, WVC Academic Senate
Kate Disney	President, WVM Federation of Teachers/AFT 6554
Bill Davis	Faculty Representative, WVC

### Classified:

Kristal Dela Cruz	President, MC Classified Senate
Ana Lobato	President, WVC Classified Senate
Kevin Holland	WVMCEA President
Vacant	Administrative Services Council Representative

Student:

Amber LaFranboise	President, MC ASG
Kalle Glutting	President, WVC ASG
Vacant	MC Student Representative
Vacant	WVC Student Representative

Management:

Seher Awan	President, Mission College
Stephanie Kashima	President, West Valley College
Debra Williams	Managers Association Representative
Vacant	Administrative Services Council Representative

Non-voting:

Bradley J. Davis	Chancellor
Eric Ramones	Associate Vice Chancellor, Human Resources
Ngoc Chim	Associate Vice Chancellor, Finance and Administration

Support Staff:

Rebecca Alvarez	Recorder
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Report prepared by Administrative Services:

Narrative by Ngoc Chim, Associate Vice Chancellor, Finance and Administration

Schedules prepared by:

Ngoc Chim, Associate Vice Chancellor, Finance and Administration  
Susan Hutton, Accounting Director (interim)  
Susan Victoria, Budget Director (interim)  
Sandy Dinh, Senior Financial Analyst  
Susie McDonnell, Senior Financial Analyst  
Kevin Brundage-Sears, Financial Analyst

Line item detail submitted by:

Marilyn Morikang, Vice President, Administrative Services, West Valley College  
Danny Nguyen, Vice President, Administrative Services, Mission College  
Christopher Bibat, Financial Analyst, Mission College  
Elizabeth Maciel, Supervisor, Financial Services, West Valley College  
Cher Vinson, Financial Analyst, West Valley College

Edited by:

Christina Booth, Executive Assistant

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## West Valley - Mission

Community College District

Dear Colleagues,

The 2022-23 West Valley-Mission Community College District budget represents the truest alignment of our resources with our vision and values. Our goal is to ensure that the district's financial foundation remains strong and is directed to serving our academic mission, commitment to student success, and service to our community.

Silicon Valley has long been a beacon of inspiration to the world. By virtue of a community support funding model, our residents have contributed steadfast financial support to our district that will allow us to serve the next generation of thinkers, dreamers, and doers in the region. Through a process of participatory governance and committee input, our faculty, staff, and administrators have shaped a budget that thoughtfully aligns our resources with our priorities. Together with the Board of Trustees, our collective effort ensures that the careful oversight and management of revenue, spending, investments, and grants contained in these pages reflects not only strong fiscal management but also a dedication to preserving the public trust.

With this budget, we endeavor to:

- Elevate student success and remove barriers to achievement.
- Implement innovative approaches to teaching and learning.
- Champion social justice and equity.
- Compensate our employees fairly.
- Ensure safe, accessible campus environments.
- Renew and repair our infrastructure and technology.

Our history of thoughtful and balanced budgets has allowed us to both prepare for future growth and evolution, but also to weather difficult times. Just as we have in the past, we shall emerge from the unprecedented demands imposed by this latest challenge, a global pandemic, together. As we develop our collective response to fiscal challenges caused by COVID-19, our priorities will remain the health and well-being of the entire district community, and the continuity of our educational and operational functions. In doing this challenging work, the Board of Trustees and I remain deeply grateful for the dedication, flexibility, creativity, and care demonstrated by everyone at Mission College, West Valley College, and the District Office.

In closing, I offer my sincere thanks and appreciation to everyone involved in the innovative and important work of developing the 2022-23 budget.

Respectfully,

A handwritten signature in black ink, appearing to read 'Bradley J. Davis', is written over the typed name.

Bradley J. Davis  
Chancellor

West Valley-Mission Community College District

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## 2022-2023 BUDGET OVERVIEW

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### State Budget Information

West Valley-Mission Community College District is one of the 73 locally governed districts in the California Community College (CCC) system. A district's budget allocation is determined by the Board of Governors and the State Chancellor's Office once the State Budget is approved. The allocations are based on revenues from state and local sources, including student fees. How much funding the colleges receive depends on the local property tax collections, state's economy, state general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of state funding for the community colleges is determined by Proposition 98, which guarantees that about 40% of the state general fund is allocated to the K-12 public school systems and community colleges. The share of the Proposition 98 funds for the community colleges varies annually. As a Community Support District, the District is no longer dependent on the State's apportionment for the unrestricted general fund; however, it will continue to receive funding for student services categorical programs.

The District became a "community support" community college district at the end of FY 12/13. This occurred because the District's local property tax revenues and enrollment fees exceeded the total funding that the State would have provided. A "community support" district is not affected by statewide shortfalls.

**Student Centered Funding Formula (SCFF):** The State implemented the Student Centered Funding Formula (SCFF) in FY 18/19. The intent of the new formula was to increase the resources available to districts that serve large numbers of historically underrepresented and low-income students, to reward colleges that are engaged in improving outcomes for such students, and to reduce the emphasis on enrollment growth so that colleges can focus on student success.

The State Chancellor's office will annually calculate a base allocation, a supplemental allocation, and a student success allocation for each community college district based on a 70-20-10 split. The State will use a three-year average to calculate the funding for credit FTES. Non-Credit funding will be calculated based on current FTES reported at P2 for the Tentative Budget and P3 for the Final Budget. Based on the current SCFF calculation, the District is identified as one of the "losing" districts, which means the State-calculated revenue is below the FY 17/18 funded level plus COLA. Under the "Hold Harmless" provision, revenue is based on what the District reported in FY 17/18, plus COLA in the subsequent years. The enacted state budget for FY 22/23 amended the SCFF to extend the "Hold Harmless" provisions through FY 24/25 and rebase the floor starting in FY 25/26. The District's FY 22/23 estimated revenue from the SCFF calculation is \$81.3 million. The State's hold harmless provision added an additional \$5.8 million. Overall, the District is entitled to \$87.1 million for FY 22/23 using the SCFF. If the District was not community supported, the State apportionment allocated through the SCFF would not be sufficient to support the District's operation.



As a community supported district, the District is in a unique position. The internal resource allocation model utilizes local money to support ongoing operating budgets, cover the cost of ongoing salary enhancements (includes COLA), and numerous one-time budget allocations based on operational needs. The SCFF calculation has no impact on the District's revenue. The District continues to monitor the SCFF and perform the calculation for budget comparison purposes and to illustrate how the District may be impacted if it was not community supported. Under the SCFF calculation, the District continues its community support status.

#### **January Proposed State Budget:**

On January 10, 2022, the Governor released his budget proposal for FY 22/23. Under the proposal, the overall state budget would be greater than in FY 21/22. The budget is focused on equity and student success, and the framework builds on existing efforts toward achieving the Vision for Success goals while establishing some additional expectations for the system over the next several years. Key goals and expectations in the road map include increased collaboration across segments and sectors to enhance timely transfer; improved time-to-degree and certificate completion; closure of the equity gaps; and better alignment of the system with K-12 and workforce needs. Some of the focus for community college budgets was to support one-time and on-going programs and initiatives, make college more affordable, addressing student needs, streamlining academic pathways, addressing deferred maintenance, and buying down the state pension liabilities.

The proposal continued the Student Centered Funding Formula with the 70-20-10 rate split between the basic allocation, supplemental, and student success components. The Governor's Budget proposed to extend the revenue protections in a modified form to avoid creating sharp fiscal declines in FY 25/26. Under the proposal, a district's FY 24/25 funding would represent its new floor, below which it could not drop. Funding rates would continue to increase to reflect the statutory COLA if provided in the budget act language. The revised hold harmless provision would no longer automatically include adjustments to reflect cumulative COLAs over time.

#### **May Revision:**

On May 13, 2022, the Governor released his May Revision proposal for FY 22/23. The overall state budget was higher than the proposed budget in January, increasing by about 5% to \$300.7 billion. The proposal reflected a strong budget outlook with a projected \$49.2 billion surplus. The May Revision also continued to focus on allocating the majority of the discretionary surplus to one-time investments that could be adjusted in future years.

The May Revision provided substantial investments to address homelessness and mental health. Additionally, the budget allocated money to provide cash relief for Californians to counteract the effects of inflation. The budget also added spending for transportation projects and covered costs related to the ongoing COVID-19 pandemic. The plan also included sending money to vehicle owners to aide with high gas prices, cover unpaid rent and utility bills for California's impacted during the pandemic, provided bonus payments to hospital and nursing home workers

for their work fighting COVID-19, provided health care subsidies for middle-income families, and covered childcare for low-income families.

The May Revision increased funding for California Community Colleges (CCC) by about \$2 billion compared to the January budget. The proposal focused on equity and student success, enhancing the system's ability to prepare students for California's future. The roadmap builds upon existing efforts taken by colleges toward meeting the goals established in the CCC system's Vision for Success and established shared expectations of the community college system for FY 22/23 and beyond.

The budget also included a larger cost-of-living adjustment (COLA) for community college apportionment at 6.56% compared to 5.33% in January. The COLA also applied to various categorical programs. The proposal also included ongoing money to support part-time faculty health insurance, sustain systemwide enrollment growth, and support technology modernization. The most notable among the ongoing proposal is the increase to the SCFF funded rate and base allocation. Additionally, the proposal included significant one-time funding to address deferred maintenance and energy efficiency projects.

The State continues to support the Student Centered Funding formula (SCFF), which is expected to protect district funding levels in FY 22/23.

**Enacted State Budget:**

On June 30, 2022, the Governor signed the 22/23 Budget Act. The Budget Act includes components of the Governor's May Revision and additions, or modifications, adopted by the Legislature on June 13 along with other agreed upon changes between the Legislature and Governor. The enacted state budget increased slightly, from \$300.7 billion to \$308 billion, when compared to the May Revision. Despite a recent downturn in the stock market and increased interest rates intended to address high inflation, the budget outlook for 22/23 improved compared to expectations at the time of the Governor's Budget on January 8. The enacted budget continues the state's focus on increasing reserves as protection against an economic downturn resulting in a total reserve over \$37 billion. The budget focuses largely on one-time spending on infrastructure and fiscal relief for taxpayers.

The Budget Act increases overall funding for community colleges. It makes substantial additional investments in per-student funding, deferred maintenance, provides one-time block grants to districts focused on pandemic recovery, and invests in part-time faculty health insurance and a wide array of student support programs. Similar to 21/22, many new investments are one-time and focus on the recovery from the pandemic.

Following are the State budget assumptions from January, the May Revision, and the Enacted Budget.

**State Community Colleges Budget Assumptions:**

Description	1/10/22	5/13/22	6/30/22
<b>On-going Adjustments</b>	<b>Amount*</b>	<b>Amount*</b>	<b>Amount*</b>
SCFF COLA	5.33%	6.56%	6.56%
COLA for DSPS, EOPS, CARE, CalWORKS, Adult Ed, Apprenticeship, Childcare Tax Bailout	5.33%	6.56%	6.56%
Enrollment Growth at 0.5%	\$24.9	\$26.2	\$26.7
SCFF Basic Allocation & Funding Increase	\$0.0	\$375.0	\$600.0
PT Faculty Health Insurance Program	\$200.0	\$200.0	\$200.0
Student Success Completion Grants	\$100.0	\$50.0	\$250.1
Modernize CCC technology and protect sensitive data	\$25.0	\$25.0	\$24.0
Increase support for financial aid administration	\$10.0	\$10.0	\$10.0
Increase support for NextUp Program	\$10.0	\$10.0	\$30.0
Implement Equal Employment Opportunity best practices	\$10.0	\$10.0	\$10.0
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1	\$1.1	\$1.1
5% increase to Student Equity and Achievement Program	\$0.0	\$25.0	\$25.0
Align apprenticeship related Supplemental Instruction (RSI) rate to SCFF credit rate rather than the noncredit rate	\$0.0	\$16.9	\$7.5
Implement Classified Employee Summer Assistance Program	\$0.0	\$10.0	\$10.0
Backfill estimated decrease in federal match for Foster and Kinship Care Education Programs	\$0.0	\$0.5	\$0.5
Increase support for Extended Opportunity Programs and Services (EOPS)	\$0.0	\$0.0	\$25.0
Increase support for Disabled Student Programs and Services (DSPS)	\$0.0	\$0.0	\$25.0
Expand eligibility for CA Promise waiver to returning students and workload adjustments	\$0.0	\$0.0	\$18.7
Increase support for Rising Scholars Network	\$0.0	\$0.0	\$15.0
Increase support for Cooperative Agencies Resources for Education (CARE)	\$0.0	\$0.0	\$10.0
Increase Student Housing Funding	\$0.0	\$0.0	\$10.0
Increase support for basic needs centers	\$0.0	\$0.0	\$10.0
Establish Asian American, Native Hawaiian, Pacific Islander Student Achievement Program	\$0.0	\$0.0	\$8.0
Increase support for Puente Project	\$0.0	\$0.0	\$3.0
Increase support for Umoja Program	\$0.0	\$0.0	\$1.0
Augment Mathematics, Engineering, Science Achievement (MESA)	\$0.0	\$0.0	\$25.7
Financial Aid Administration workload adjustment	\$0.0	\$0.0	(\$2.7)

Description	1/10/22	5/13/22	6/30/22
<b>One-time Adjustments</b>	Amount*	Amount*	Amount*
Deferred Maintenance and Instructional Support	\$387.6	\$1,523.0	\$840.7
Retention and Enrollment Strategies	\$150.0	\$150.0	\$150.0
Healthcare focused vocational pathways in Adult Ed	\$130.0	\$130.0	\$130.0
Implement common course numbering	\$105.0	\$105.0	\$105.0
Modernize CCC technology and protect sensitive data	\$75.0	\$75.0	\$75.0
Implement transfer reforms of AB 928	\$65.0	\$65.0	\$65.0
Implement program pathways mapping technology	\$25.0	\$25.0	\$25.0
Provide emergency financial assistance grants to AB 540 students	\$20.0	\$20.0	\$20.0
Implement pathways grant program for high-skilled careers	\$20.0	\$20.0	\$0.0
Support Teacher Credentialing Partnership Program	\$5.0	\$5.0	\$0.0
Study Umoja Program best practices	\$0.2	\$0.2	\$0.0
Discretionary block grants to address pandemic issues	\$0.0	\$750.0	\$650.0
Local district efforts and initiatives	\$0.0	\$0.0	\$171.5
Implement California Health School Meals Pathway Program	\$0.0	\$45.0	\$45.0
Implement equitable placement and completion practices	\$0.0	\$0.0	\$64.0
Create Native American Student Support and Success Program	\$0.0	\$0.0	\$30.0
Establish Hire UP pilot program	\$0.0	\$0.0	\$30.0
Reappropriation for prior year SCFF	\$0.0	\$0.0	\$23.3
SCFF Technical Adjustments	\$0.0	\$0.0	(\$312.6)

\*Amount in millions

Source: Joint Analysis CCC Chancellor's Office, ACBO, ACCCA, Community College League of California

### West Valley-Mission Community College District Budget

The COVID-19 pandemic has impacted every aspect of our lives and the lives of students and families across our state and the nation. The first few months of 2022 brought a new set of challenges which includes elevated global inflation brought on by lingering supply-chain disruption and Russia’s war in Ukraine that has sent fuel prices soaring. In addition, increasingly extreme weather due to climate change is leading to more severe heatwaves resulting in worsening drought conditions and more severe wildfires.

Due to the nationwide vaccination rollout, 2022 showed signs of economic recovery as students slowly return to in-person learning. Until we are completely out of the pandemic, there is still uncertainty with the economy that the District must consider when developing the budget. To mitigate the impact from these uncertainties, the District will continue to ensure that there is adequate cash flow to cover daily operations and retain sufficient fund balance. In addition to the challenges brought on by COVID-19, the District has its own set of challenges. As a community supported district, changes in property taxes have significant impact on the fund balance. The District will continue to manage its one-time community support funds to ensure current and future fiscal stability. The changing economy and unpredictable housing market which impacts property tax revenues may affect the fiscal conditions of a Community Supported District.

The Final budget was developed using the June 30, 2022, State Enacted Budget and considered several economic factors including the current economy, property tax assumptions, and potential impacts from the pandemic. As the District emerges from the pandemic, there is still a lot of uncertainty over the global recovery of the economy. The District will continue to assess its financial condition and maintain core services to students and staff.

The District offered a Supplemental Early Retirement Program (SERP) in February 2022 to eligible employees. The intent of the program was to allow flexibility for the District to realign its staffing level with the decline in enrollment. There were 66 employees who took advantage of the SERP (33 classified, 21 faculty, six administrators, and six supervisors). The District is currently going through a districtwide reorganization and has eliminated most of its vacant positions. The Final Budget includes adjustments from the SERP.

Along with the SERP, the District also offered a Medical Bridge Plan to eligible employees. This plan will allow employees of the District to have medical and dental coverage until the employee qualifies for Medicare. The estimated on-going cost for the plan is included in the Final budget.

The West Valley-Mission Community College District's Final budget for FY 22/23 was developed within a Board-approved timeline and presented to District Council and the Board of Trustees' Audit and Budget Oversight Committee (ABOC). The revenue assumptions were based on the most current data available at the time of budget development. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in on-going expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

#### **Budget Assumptions for FY 22/23:**

- 5% COLA
- Efficiency/WSCH goal at 430
- FTES goal at 10,417 for resident and 272 for non-resident
- Continue to exceed FON by approximately 59 FTEF
- Set aside 17% board reserve
- Proposition 30 Educational Protection Account (EPA) funded at \$100 per FTES
- Categorical program funding would reflect 22/23 State allocation
- State Lottery revenue is projected to be \$170 per FTES (unrestricted) and \$67 per FTES (restricted)
- Associate faculty funding will be budgeted using the Associate Faculty Funding Model
- Unrestricted general fund budget will be budgeted utilizing the internal Resource Allocation Model (RAM)
- Twenty-five percent (25%) of total ground lease revenues of the Mission-West Valley Land Corporation is divided between two funds of which forty percent (40%) is allocated to the unrestricted general fund and sixty percent (60%) is allocated to the restricted general fund

- Mandated Block Grant is budgeted at \$30/FTES
- Balance budget with local community support funds
- Comply with statutory requirements

### **Unrestricted General Fund Revenue – Fund 110**

The West Valley-Mission Community College District's Final budget for FY 22/23 includes the assumptions and their proposed impacts from the State Enacted Budget approved by the Governor on June 30, 2022.

As a community supported district, the District is not affected by a State shortfall. The District no longer relies upon the SCFF's total computational revenue calculation to determine its total available resources as it continues to receive local funding to support its operation. The District performs the SCFF calculation to monitor its community support status.

Overall, the District's revenue slightly increased compared to the total revenue from the FY 21/22 Final Budget. The projected revenue for FY 22/23 is approximately \$169 million.

In November 2016, voters approved Proposition 55 to extend the Education Protection Account (EPA) which is affiliated with the Proposition 30 income tax initiative that was initially passed in November 2012. The District will continue to receive money from Proposition 55 in FY 22/23. The estimated EPA amount for FY 22/23 is approximately \$1.1 million. This is based on \$100 per FTES.

Student enrollment fees are expected to decrease by \$600,000 based on current enrollment projections. Non-resident tuition rate remains at \$307 per unit. Property tax revenues are expected to increase by \$2.1 million when compared to the FY 21/22 Final Budget. The effects from the pandemic continues to create much uncertainty in the market which may cause property values to fluctuate. Depending on how the market fluctuates, it may impact the revenue for the District in FY 22/23.

Lottery revenues have been budgeted at \$170 per FTES. The revenue from Lottery is estimated at \$1.6 million for the Final budget. The unrestricted allocation of lottery revenue is coded and offset by counselor salary and benefit expenditures. The restricted Proposition 20 Lottery Revenue is recorded and expended in the Restricted General Fund for instructional materials.

For the Final budget, interest income is expected to be approximately \$700,000. The cash is invested in a comingled county pool investment portfolio which have a yield of 1.25% as of June 30, 2022.

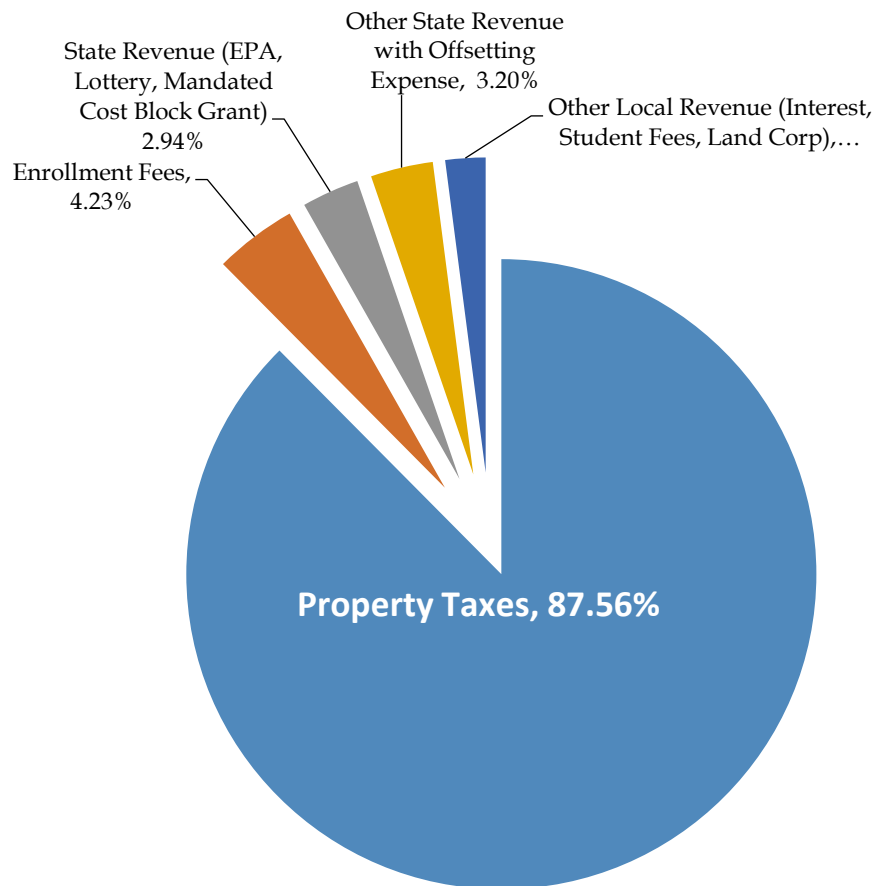
Local revenues, including student material fees, student transcript fees, and CalSTRS state on-behalf pension contributions have offsetting expenditures.

The Unrestricted General Fund will maintain a board reserve of no more than 17% of the unrestricted expenditures. The unrestricted general fund board reserve of \$28.5 million reflects an increase of \$15.2 million from the prior fiscal year.

As a community supported district, local funding is used to supplement the budget above the State funded level.

The pie chart that follows illustrates the Unrestricted General Fund revenue sources.

## 2022-2023 Final Budget, Unrestricted General Fund Revenue



### Unrestricted General Fund Expenditures – Fund 110

The total unrestricted general fund expenditure budget is projected to be approximately \$167.8 million and includes all known expenditures and liabilities. The revenues are projected to be

higher than the expenditures by \$1.2 million. The projected ending fund balance is estimated to be \$85.5 million which is approximately 51% of total expenditures (includes transfer outs). The unrestricted general fund budget is balanced using local community support funds.

The statutory State COLA is projected to be 6.56% for FY 22/23. As a Community Supported District, the District can offer salary increases that are not in alignment with the recommended State COLA. The District has settled bargaining agreements with the majority of its unions to include a 5.00% COLA for FY 22/23. The amounts are included in the Final Budget. Adjustments were made for normal step and column advancements as earned by individuals.

The District currently offers medical plans provided by CalPERS. The District’s maximum contributions are limited to \$12,480 for single coverage, \$23,580 for two-party coverage, and \$30,240 for family coverage, annually. Medical benefit rates for calendar year 2023 will vary depending on the provider. The budget includes all benefits for all employees.

**Mandatory benefit rates for budget development are as follows:**

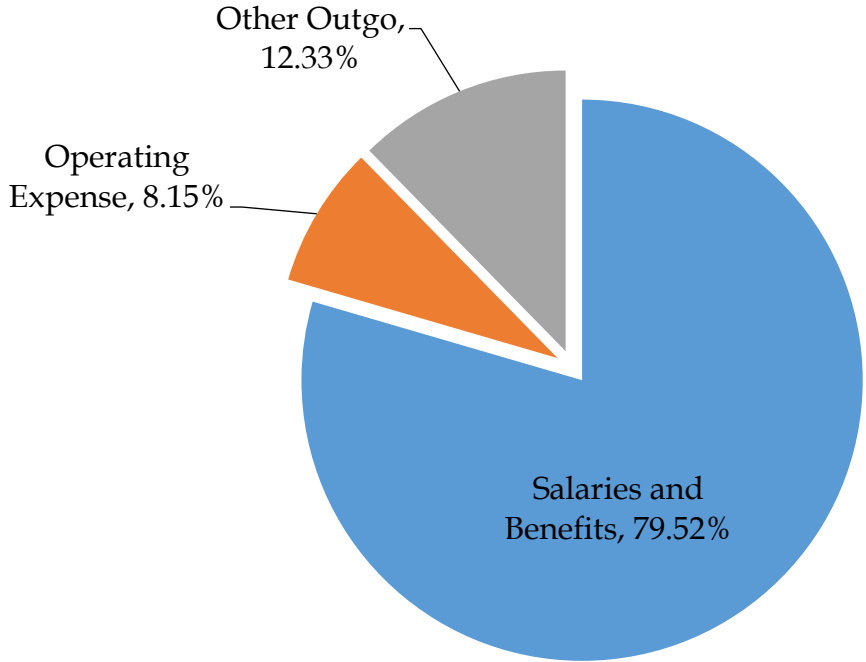
Benefits Description	Rates FY 2021-22	Rates FY 2022-23	Increase/ (Decrease)
State Teachers Retirement System (STRS)	16.920%	19.100%	2.180%
Public Employees Retirement System (PERS)	22.910%	25.370%	2.460%
Public Employees Retirement System (PERS) - Police	18.670%	18.680%	0.010%
Alternative Plan for PT Employees (APPLE)	4.000%	4.000%	0.000%
Social Security (OASDI)	6.200%	6.200%	0.000%
Medicare	1.450%	1.450%	0.000%
Workers Compensation	1.068%	0.994%	0.074%
Unemployment Insurance	0.500%	0.500%	0.000%

The estimated cost for Retiree Health Benefits is approximately \$4.2 million. The estimated cost includes the ongoing cost for the Medical Bridge Plan. The District will utilize the fund balance in the Retiree Health Benefit Fund and the OPEB Trust Fund to manage future rate increases.

The following pie charts represent the distribution of Unrestricted General Fund expenditures.



### 2022-23 Final Budget, Unrestricted General Fund Expenditures



#### **Fixed Cost Budget:**

For FY 22/23, fixed costs were adjusted for known increases and decreases during the budget development process. The fixed costs were reviewed and approved by the District Council on July 11, 2022. The total fixed costs budget for FY 22/23 is \$21 million.

#### **Position Control:**

The District maintains a position control system that tracks all position changes and accounts for the full cost of each funded position. The data in the system is updated throughout the year as positions are vacated and filled. The information is used to project the cost of salary and benefits for the budget, which is approximately \$99.2 million for FY 22/23.

#### **Associate Faculty Funding Model:**

Overall, the funding level from the Associate Faculty Funding Model has decreased by \$1.8 million when compared to the prior fiscal year. Adjustments to the calculation include changes to the FTES goals and additional faculty backfill support as the result of the SERP. Additional adjustments were made to section I of the calculation to ensure there is adequate backfill for faculty reassigned time. The efficiency standard was established by the District Performance Goals Committee and set at 430 Weekly Student Contact Hours (WSCH)/FTEF for regular courses. The Budget uses 430 WSCH/FTEF in its formula for budgetary purposes at an average cost of \$47,714/semester (Step 11, Column C) to allocate the cost of associate faculty to the colleges.

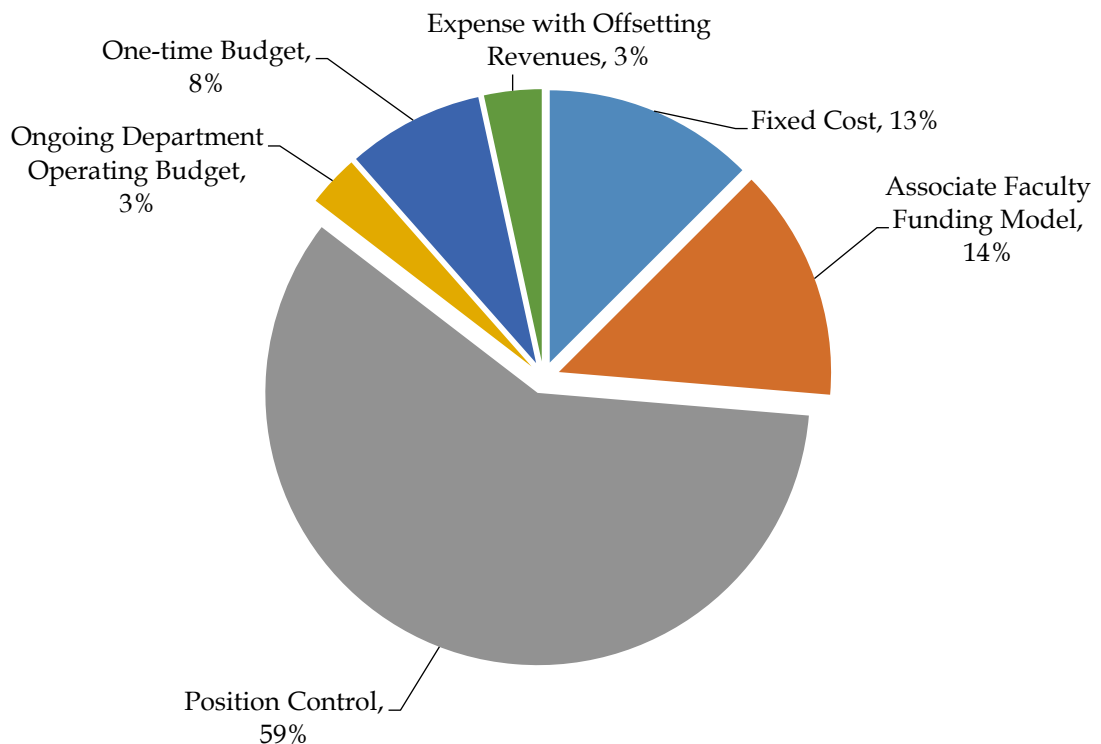
**Resource Allocation Model (RAM):**

The RAM allocates funds across the District units: District Services, Mission College, West Valley College, and Districtwide. The model is transparent and provides equity across the District and allocates funds to support the integrated processes of strategic planning. It also allows each entity to develop, implement, and manage its own budget and can adapt to the changing fiscal conditions.

The District will continue to allocate resources for the 22/23 Final Budget using the RAM. On March 8, 2021, the District Council approved the recommendation from the Fiscal Workgroup to utilize an updated Resource Allocation Model for the FY 21/22 Final Budget. The District utilized the updated RAM to develop the 22/23 Final Budget. The updated RAM eliminates the internal hold harmless provision and simplifies the calculation. The model allocates a base operating budget which will allow the colleges to allocate portions of their operating budget prior to finalizing the calculation. The model also provides additional transparency by expanding the description on the flow chart. A small portion of the budget retains the SCFF concept to incentivize growth for each component (base, supplemental, and success). Resources for non-resident tuition allocation will remain the same.

The Fiscal Workgroup will continue to review and improve the RAM. As a part of the review and improvement process, the group will continue discussions throughout the year and make recommendations to the District Council.

**2022-23 Final Budget, Unrestricted General Fund Expenditures - RAM**



## **OBLIGATIONS, COMPLIANCE AND CHALLENGES FOR FY 22/23 AND BEYOND**

The District has numerous liabilities, obligations, statutory requirements, and challenges that it must consider when developing the budget. In the past few years, the District has used one-time funds to pay off portions of its outstanding Lease Revenue Bonds debt obligation. The District also addressed long-term obligations by establishing an OPEB Trust Fund to cover long-term retiree health benefits cost and established a Pension Stabilization Trust Fund to cover the increase in employer contribution rates.

### **Vacation/Comp Time and FT Faculty Banked Leave Liabilities**

The District allocated budget in fixed costs to cover the short-term vacation/comp time and FT faculty banked leave liabilities. The fund balance in the unrestricted general fund includes \$5.7 million to cover the long-term FT faculty banked leave liability.

### **OPEB Liability**

District employees hired prior to January 1, 1994, are eligible for lifetime medical and dental benefits upon retirement after 10 years of service. There are 485 eligible retired employees and dependents as of June 30, 2022. There are 21 eligible active employees who may retire and receive the lifetime benefit. The Total OPEB Liability (TOL) was \$58.2 million as of June 30, 2022. The District has established an OPEB Trust Fund to cover the long-term liability. As of June 30, 2022, the balance in the trust is \$78.6 million. The amount in the trust currently exceeds the District's TOL by approximately \$ 20.4 million. As a result of overfunding the OPEB Trust, the District is able to offer employees the Medical Bridge Plan to be effective July 1, 2022. The plan provides eligible retirees and their dependents with medical and dental coverage until they qualify for Medicare. This plan will be offered to District employees until 2033.

### **Lease Revenue Bonds Debt**

The District has debt obligations for its Lease Revenue Bonds which were initially issued in 2009 and 2011. The District utilized approximately \$40 million of its local money to refund portions of the bonds in 2018 and 2019. As of June 30, 2022, the outstanding debt amount is approximately \$12.4 million. The last payment is due on June 1, 2028. The District set aside \$4.7 million in the FY 22/23 budget to cover the annual debt payment. The remaining long-term portion of debt obligation has been set aside in fund balance.

### **50% Law Compliance**

Education Code 84362 states that a district's expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district's current expense of education. The 50% law compliance has been a challenge for the past several years. As enrollment declines and operating budgets increase, it has been challenging for the District to comply with the law. This challenge will continue as the cost for providing technology in the classroom increases and counselors are

needed to support Guided Pathways. In FY 21/22, the District reported 50.43% for the compliance number. The District is expecting to comply with the 50% law in FY 22/23. Complying with the 50% law will continue to be a challenge in future years.

### Faculty Obligation

The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor’s Office. Another option is to increase the actual percentage change from the prior year at P2. Factors such as FTES and State funding level may alter the FON. Districts that do not comply with the FON will be assessed penalties by the State Chancellor’s Office. The District was in compliance for Fall 2021 using the full-time faculty obligation number. The Final budget includes 277 Full-time Equivalent Faculty (FTEF). The FON obligation compliance number for Fall 2022 is 218.1 FTEF based on the data from P1. The District is expected to comply with the FON in 2023.

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>FON Obligation #</b>	<b>212.1</b>	<b>215.1</b>	<b>212.1</b>	<b>218.1</b>
<b>FT Faculty Funded</b>				
Mission College	143.0	143.0	143.0	132.0
West Valley College	169.0	169.0	169.0	145.0
<b>Total FT Faculty Funded</b>	<b>312.0</b>	<b>312.0</b>	<b>312.0</b>	<b>277.0</b>
<b>FT Faculty Reported</b>				
Mission College	138.0	137.0	137.0	
West Valley College	169.0	169.0	162.0	
<b>Total FT Faculty Reported</b>	<b>307.0</b>	<b>306.0</b>	<b>299.0</b>	
<b>PT Faculty Reported</b>				
Mission College	59.3	50.3	51.1	
West Valley College	63.2	57.5	53.0	
<b>Total PT Faculty Reported</b>	<b>122.5</b>	<b>107.8</b>	<b>104.1</b>	
<b>FT Faculty %</b>				
Mission College	69.95%	73.14%	72.83%	
West Valley College	72.78%	74.60%	75.35%	
Districtwide	71.48%	73.94%	74.18%	

### CalSTRS and CalPERS Future Rate Increase

CalSTRS and CalPERS rate increases will continue to be a challenge in the future. In FY 17/18, the District established an irrevocable trust fund through Public Agency Retirement Services (PARS) for pension rate stabilization. The funds will be used to cover future increases in costs for CalPERS

and CalSTRS retirement. Below are projected rate changes for CalPERS and CalSTRS for the next several years.

Fiscal Year	CalPERS	CalSTRS
2021-22	22.91%	16.92%
2022-23	25.37%	19.10%
2023-24	25.20%	19.10%
2024-25	24.60%	19.10%
2025-26	23.70%	19.10%

### Enrollment and Efficiency Goals

A major challenge for the District is to manage enrollment and efficiency. While the District’s budget increased significantly over the past several years, its FTES and efficiency has declined. In FY 12/13, when the District officially became a community support district, the targeted weekly schedule contact hours (WSCH) was 570 and FTES goal at 16,099. The budget for FY 22/23 includes the WSCH at 430 and FTES goal at 10,417.

Fiscal Year	WSCH Goal	FTES Goal
2012-2013	570	16,099
2019-2020	520	13,000
2020-2021	460	12,100
2021-2022	430	11,700
2022-2023	430	10,417

Enrollment continues to be a major challenge. In FY 20/21, the District reported 10,625 FTES at P3 as compared to 9,895 in FY 21/22 at P3. The decline in enrollment does not impact the District’s funding due to its community support status.

The following is a summary of the CCSF-320 Attendance Report for the period of July 15, 2022, at P3.

Districtwide FTES Summary Report  
P3 Report - FY 2021-2022

**CA Residents (and Non-Residents Attending Non-Credit Courses)**

	<u>West Valley College</u>	<u>Mission College</u>	<u>Districtwide</u>
<b><u>Credit FTES</u></b>			
Summer 1	538.84	713.24	1,252.08
Summer II	18.61	13.21	31.83
Fall	2,248.05	1,876.96	4,125.00
Winter	168.33	163.10	331.43
Spring	1,921.75	1,727.46	3,649.21
<b>Total Credit FTES</b>	<b>4,895.57</b>	<b>4,493.98</b>	<b>9,389.55</b>
<b><u>Non-Credit FTES</u></b>			
Summer 1	49.42	18.52	67.94
Summer II	2.28	0.00	2.28
Fall	139.75	63.18	202.92
Winter	12.05	0.00	12.05
Spring	152.00	68.40	220.40
<b>Total Non-Credit FTES</b>	<b>355.49</b>	<b>150.09</b>	<b>505.58</b>
<b>Total CA Residents FTES</b>	<b>5,251.07</b>	<b>4,644.07</b>	<b>9,895.14</b>
	53.07%	46.93%	
Special Admit Students (FTES)	347.36	369.32	716.68
AB 540 Student Count (duplicated)	139.00	203.00	342.00
(Unduplicated count total 295)			
Incarcerated Students (FTES)	1.21	1.40	2.61
CDCP FTES	128.01	80.80	208.81

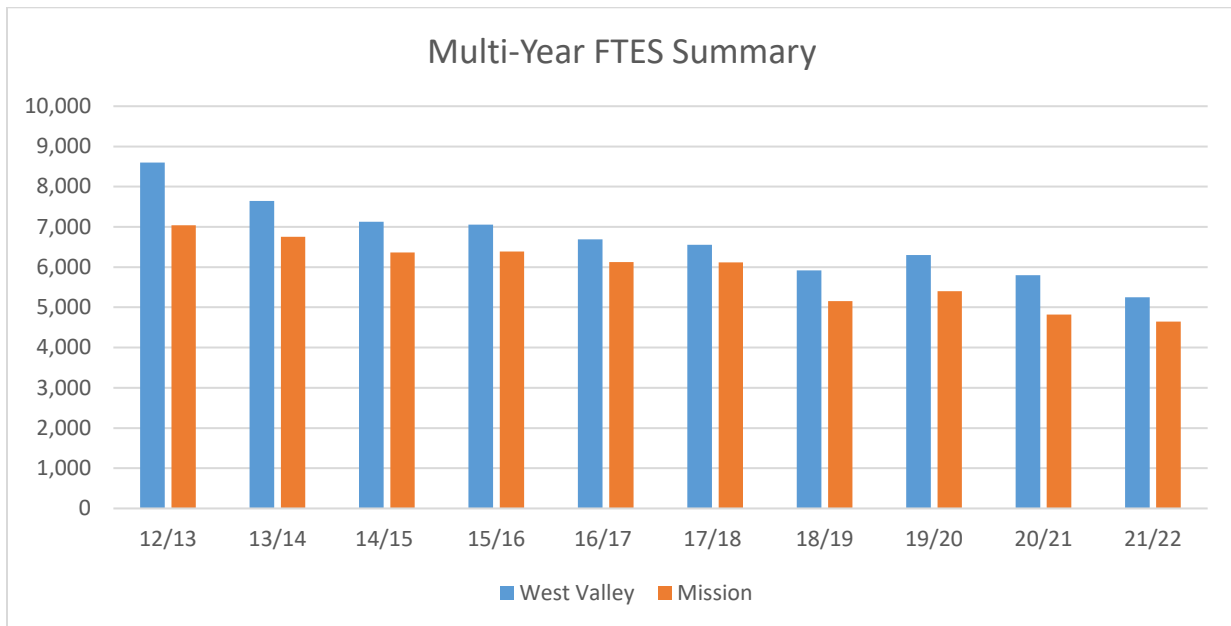
**Non-Residents Credit FTES**

	<u>West Valley College</u>	<u>Mission College</u>	<u>Districtwide</u>
<b><u>Credit FTES</u></b>			
Summer 1	9.16	11.87	21.02
Summer II	1.20	0.00	1.20
Fall	57.49	63.63	121.11
Winter	3.91	4.06	7.97
Spring	55.62	65.29	120.91
<b>Total Non-Residents FTES</b>	<b>127.38</b>	<b>144.84</b>	<b>272.21</b>
	46.79%	53.21%	

Source: 7/6/22 320 report - Certified on 7/14/22

Below is the reported FTES summary by college for California residents.

Fiscal Year	West Valley	Mission	Districtwide
12/13	8,596	7,043	15,639
13/14	7,641	6,756	14,397
14/15	7,124	6,365	13,489
15/16	7,058	6,390	13,448
16/17	6,693	6,122	12,815
17/18	6,556	6,117	12,673
18/19	5,922	5,155	11,077
19/20	6,298	5,402	11,700
20/21	5,801	4,824	10,625
21/22	5,251	4,644	9,895



The CCFS-320 Attendance Report for P2 would be used by the State Chancellor’s Office to allocate Advanced Apportionment Revenue for the new fiscal year. The CCFS-320 Attendance Report for P3 would adjust the final apportionment for the previous fiscal year. Adjustments will be made after the submission of the final CCFS-320 (P3 or P4) report. The District will be using the FTES goals to calculate State apportionment entitlement. As a community supported district, the majority of the District’s revenue comes from local property taxes and enrollment fees.

**FTES Goals for FY 22/23**

**Resident Credit (and Non-residents Attending Non-Credit courses)**

College	Credit FTES	Non-Credit FTES	Total FTES
Mission College	4,729	45	4,774
West Valley College	5,234	409	5,643
<b>Total</b>	<b>9,963</b>	<b>454</b>	<b>10,417</b>

**Non-residents Credit FTES**

College	Total Credit FTES
Mission College	166
West Valley College	106
<b>Total</b>	<b>272</b>

**Balanced Budget**

The District is balancing its FY 22/23 budget with community support funds. The District must develop an environment that ensures stability and sustainability of enrollment and revenue. The priority of the Board is to establish a balanced budget while maintaining a Board reserve not to exceed 17%.



# GOALS AND MISSION STATEMENTS

## District Strategic Initiatives

### GOAL #1 – ACTIVELY SUPPORT COLLEGE MISSIONS, STRATEGIC GOALS AND E&FMPS

**Promote, resource, and advocate for the successful implementation of the colleges' educational masterplans, mission statements, and annual goals.**

*Key strategic agendas:*

- Resource Allocation Model*
- Guided Pathways/Counseling/Tutorial*
- Annual Planning Process/Program Review*
- Accreditation*
- Facilities Development*

### GOAL #2 – MAXIMIZE STUDENT ACCESS AND SUCCESS

**Actively support the colleges in their endeavors to maximize student access and success, promote the intellectual life and professional development of faculty, and provide an education with value.**

*Key Strategic Agendas:*

- Guided Pathways/AB 705*
- Vision for Success Initiative/Equity Program*
- Strong Workforce Initiative/ADT Support*
- College Curriculum Development/Categorical Programs*
- Faculty/Staff Professional Development*
- Faculty Diversity Internship Program*
- Housing/Transportation/Food Instability*

### GOAL #3 – CHAMPION EQUITY AND SOCIAL JUSTICE

**Champion equity and social justice at our colleges and district, and throughout our community.**

*Key Strategic Agendas:*

- Student Equity Plan/Vision for Success*
- Community Grant/Mission First Initiative*
- Housing/Transportation/Food Instability*
- Mobile Food Pantry/SafePark/Age Friendly Initiative*
- DACA/Dreamer/Immigration Advocacy*
- District EEO Plan Implementation/New 3-Year Plan*
- Faculty Diversity Internship Program*
- Accessibility of Campus, Systems, and Materials*

### GOAL #4 – FISCAL PLANNING AND RESOURCE MANAGEMENT

**Demonstrate exceptional fiscal planning and resource management.**

*Key Strategic Agendas:*

- Preservation of Community Support Status*

*Increased Fundraising/Grant Development/College Foundation  
Management of 50% Law/Efficiency/Enrollment/FON  
Facilities Bond Sales/Construction/ Bond Program Audits (CBOC)  
Timely and Balanced Budgets (ABOC)  
Land Corporation  
Total Cost of Ownership for Facilities and I.S.*

#### **GOAL #5 – PUBLIC RELATIONS AND COMMUNITY PARTNERSHIPS**

**Cultivate strong community partnerships and heighten the public profile of the colleges and the district as key players in the educational, business, and civic interests of Silicon Valley.**

*Key Strategic Agendas:           Engagement with local/state/national elected officials  
Engagement with all education partners/K-12/Universities  
Partner with civic partners, non-profits, business  
Deployment of College and District marketing plans  
Dual Enrollment/Community Education/Corporate Training*

#### **GOAL #6 – ADVOCATE FOR STUDENT-FOCUSED, EDUCATION LEGISLATION**

**Advocate for a legislative agenda that holistically supports student needs and endorses outstanding teaching and learning.**

*Key Strategic Agendas:           Preservation of Community Support Status  
Transportation/ Housing/Food Instability Advocacy  
Regional Redevelopment/City Planning partnerships  
Student Centered Funding Formula Advocacy  
State Facilities Bond and Prop 13 Advocacy  
State/National Promise Initiative Advocacy  
Dreamer/DACA/Immigration Advocacy*

#### **GOAL #7 – FOSTER A CULTURE OF COLLABORATION AND SAFETY**

**Foster a culture of collaboration between the district and the colleges that integrates systems, policy, and expertise to support an efficient, welcoming, and safe environment for all members of the community to work and learn.**

*Key Strategic Agendas:           Full Systems Training and Deployment  
Policy Development/ Point of Service Surveys  
Professional Development/Robust Goal Setting and Evaluation  
EEO/Emergency Preparedness Training  
Enhanced Social/Team Building/Networking Opportunities*

## **Mission College Strategic Goals**

### **Goal 1: Champion Equitable Access and Support**

Champion Equity and Social Justice through student ready processes, practices, and support programs. Advocate for students at all stages of the student life cycle.

### **Goal 2: Empower Students to Complete their Mission**

Deliver clear pathways to certificates, degrees, transfer & employment. Enhance communication and understanding of pathways to completion with a focus on equity in outcomes.

### **Goal 3: Foster Excellence in Teaching and Learning**

Promote innovative and culturally responsive approaches to instruction. Provide resources, tools, and support to enhance equitable and effective instruction and student learning.

### **Goal 4: Expand Interconnectedness with the Community**

Cultivate community and business partnerships to provide additional learning and success opportunities for students. Collaborate with community and business to understand and meet the workforce demands of the City of Santa Clara and Silicon Valley.

### **Goal 5: Advance Continuous Institutional Improvement**

Drive continuous learning across the institution. Create opportunities for engagement, growth, equity, and community at all levels.

# West Valley College

## 2021-2026 Educational Master Plan - Goals

### Goal 1: Partnerships

Intentionally build and strengthen existing partnerships internally, as well as with Mission College, other educational partners, business and industry, and community groups.

### Goal 2: Integrated Planning and Institutional Effectiveness

Drive college strategic decision-making through integrated planning, anchored in student needs, to maximize institutional effectiveness.

### Goal 3: Capacity Building

Build human resource capacity across WVC through dialogue, training, and development for the College to reach its full potential.

### Goal 4: Program and Enrollment Management

Adopt a strategic approach to program and enrollment management that is equitable, sustainable, timely, agile, and responsive to changes in business and industry, and to changes in community, societal, and student educational needs.

### Goal 5: Institutional Alignment and Operations Excellence

Align college plans, structures, systems and processes with WVC mission, vision, and new Educational Master Plan, streamlining and improving efficiency for operational excellence.

### Goal 6: Equity, Anti-racism, and Inclusion

The college will demonstrate anti-racism and inclusion in everything it does, thereby fostering a culture free from psychological harm due to implicit or explicit racist actions and/or policies.

### **District Mission Statement**

The West Valley-Mission Community College District unites our colleges in a shared vision of educational excellence where students representing diverse experiences and identities feel connected and supported in pursuit of their goals and aspirations.

### **Mission College Mission Statement**

Mission College serves the diverse educational needs of our student population by providing equitable access and support towards completing associate degrees and certificates aligned with transfer and career pathways to meet educational and personal goals as well as the workforce demands of the City of Santa Clara and Silicon Valley.

### **West Valley College Mission Statement**

The West Valley College community supports students along their pathways to reach transfer and career goals in an environment of academic excellence.

## ALL FUNDS: RESOURCES AND EXPENDITURES

The District's primary financial activities occur in the Unrestricted General Fund. The District also uses a number of other resources to provide support services to its primary operations. The nature of governmental accounting requires that certain transactions, such as debt payments, capital projects, and programs where revenues are provided under the condition that expenditures will be made for specific services, are all recorded in separate funds that are treated as distinct operating entities. A full understanding of the resources received and expenditures made in support of the District is possible only when all funds are assembled so that the District, as a governmental entity, can be viewed as one enterprise. The summary of funds on the following table illustrates the full extent of the funds employed to provide educational services to the service communities of the Colleges of the District. The funds are comprised of a number of individual funds that are described in detail as separate sections of this budget.

	Governmental	Fiduciary	Proprietary	Total
<b>Revenues</b>				
Federal	\$ 10,823,173	\$ 11,729,324	\$ -	\$ 22,552,497
State	46,834,164	1,179,869	-	48,014,033
Local	219,713,544	1,310,075	2,212,621	223,236,240
Sales of Bond Proceeds	188,060,138	-	-	188,060,138
Transfers In	21,129,550	-	40,000	21,169,550
<b>Total Revenues</b>	<b>\$ 486,560,569</b>	<b>\$ 14,219,268</b>	<b>\$ 2,252,621</b>	<b>\$ 503,032,458</b>
<b>Expenditures</b>				
Academic Salaries	\$ 66,779,039	\$ -	\$ 215,971	\$ 66,995,010
Classified Salaries	40,941,177	524,562	1,242,499	42,708,238
Employee Benefits	51,753,139	170,490	349,985	52,273,614
Supplies and Materials	6,506,000	63,700	200,079	6,769,779
Other Operating Expenses	38,214,386	3,298,555	1,417,108	42,930,049
Capital Outlay	283,370,973	6,000	113,220	283,490,193
Grants/Scholarships	6,106,900	13,540,767	1,500	19,649,167
Other Outgo	61,967,261	163,000	-	62,130,261
Transfer Out	21,096,976	31,974	40,600	21,169,550
Reserve for Contingency	4,774,023	20,000	-	4,794,023
<b>Total Expenditures</b>	<b>\$ 576,735,851</b>	<b>\$ 17,819,048</b>	<b>\$ 3,580,962</b>	<b>\$ 602,909,884</b>
<b>Net Change in Fund</b>				
<b>Balance</b>	<b>\$ (90,175,282)</b>	<b>\$ (3,599,780)</b>	<b>\$ (1,328,341)</b>	<b>\$ (99,877,426)</b>
<b>Beginning Fund Balance</b>	<b>\$ 278,992,788</b>	<b>\$ 101,886,715</b>	<b>\$ 5,362,525</b>	<b>\$ 386,242,026</b>
<b>Fund Balance Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 188,817,506</b>	<b>\$ 98,286,935</b>	<b>\$ 4,034,184</b>	<b>\$ 286,364,600</b>

The following table shows the summary of expenditures and transfers of each fund expressed as a percentage of the District's total funds.

<b>Funds</b>	<b>Amount</b>	<b>Percent</b>
<b>Governmental</b>		
Unrestricted General Fund	\$ 167,801,749	27.83%
Restricted General Fund	49,920,359	8.28%
Other Restricted General Fund	134,960	0.02%
Health Service Fund	846,622	0.14%
Parking Fund	1,539,697	0.26%
Debt Service Fund	66,203,530	10.98%
Child Development Fund	1,910,294	0.32%
Capital Projects Fund	293,152,663	48.62%
<b>Fiduciary</b>		
Associate Student Body	188,000	0.03%
Student Representation Fee	72,000	0.01%
Student Body Center Fee	529,300	0.09%
Student Financial Aid	12,942,744	2.15%
Scholarship Fund	869,749	0.14%
OPEB Trust Fund	2,434,876	0.40%
Pension Stabilization Trust Fund	782,379	0.13%
<b>Proprietary</b>	3,580,962	0.59%
<b>Total Expenditures and Transfers</b>	<b>\$ 602,909,884</b>	<b>100.00%</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2022-2023 Final Budget

Districtwide - FY 22/23

Classification	Account	Fund											Total		
		110	12x, 13x	138	139	330	410	430	591	597	731				
FT Instructors	110010	215.25													215.25
FT Counselors & Library In Load	110011	0.50													0.50
FT Lab Faculty Specialist	110015	2.80													2.80
<b>Total Instructional Faculty</b>		<b>218.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>218.55</b>
Reassigned Time Shared Gov	120021	1.05													1.05
Reassigned Time Faculty	120022	3.65													3.65
Reassigned Time Department Chair	120024	11.90													11.90
Reassigned Time WVMAFT	120025	0.40													0.40
FT Faculty Coordinators	120029	0.20													0.20
FT Counselors	120030	25.05	7.60												32.65
FT Academic	120032	1.00	1.00												2.00
FT Librarians	120035	6.60													6.60
<b>Total Non-Instructional Faculty</b>		<b>49.85</b>	<b>8.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58.45</b>
<b>Total Faculty</b>		<b>268.40</b>	<b>8.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>277.00</b>
FT Classified	210010	161.00	35.52	1.80	3.00	17.53	1.20	6.00	2.25	2.75	2.58				233.62
FT Instructional Aides	220000	18.17													18.17
<b>Total Classified</b>		<b>179.16</b>	<b>35.52</b>	<b>1.80</b>	<b>3.00</b>	<b>17.53</b>	<b>1.20</b>	<b>6.00</b>	<b>2.25</b>	<b>2.75</b>	<b>2.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>251.78</b>
Administrators and Deans	120010	27.00	3.75	1.00						0.25					32.00
FT Management	210020	21.20	5.30	0.12	0.88	1.00		4.30	1.00		0.20				34.00
<b>Total Administrators</b>		<b>48.20</b>	<b>9.05</b>	<b>1.12</b>	<b>0.88</b>	<b>1.00</b>	<b>0.00</b>	<b>4.30</b>	<b>1.00</b>	<b>0.25</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66.00</b>
FT Police	210030	3.00		3.00											6.00
FT Supervisor	210050	13.33	2.17	1.00	0.50					1.00					18.00
FT Confidential	210060	19.00													19.00
Board Members	230011	9.00													9.00
<b>FY 2022-2023 Final Budget</b>		<b>540.09</b>	<b>55.34</b>	<b>3.92</b>	<b>7.38</b>	<b>18.53</b>	<b>1.20</b>	<b>10.30</b>	<b>3.25</b>	<b>4.00</b>	<b>2.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>646.78</b>
<b>FY 2021-2022 Final Budget</b>		<b>584.35</b>	<b>75.04</b>	<b>6.66</b>	<b>8.75</b>	<b>18.73</b>	<b>1.40</b>	<b>12.55</b>	<b>7.00</b>	<b>4.00</b>	<b>2.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>721.25</b>
<b>Increase / (Decrease)</b>		<b>(44.26)</b>	<b>(19.71)</b>	<b>(2.74)</b>	<b>(1.37)</b>	<b>(0.20)</b>	<b>(0.20)</b>	<b>(2.25)</b>	<b>(3.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(74.47)</b>



Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2021-2022 Final Budget

**Districtwide - FY 21/22**

Classification	Account	Fund											Total		
		110	12x, 13x	138	139	330	410	430	591	597	731				
FT Instructors	110010	241.48	1.50												242.98
FT Counselors & Library In Load	110011	0.50													0.50
FT Lab Faculty Specialist	110015	2.80													2.80
<b>Total Instructional Faculty</b>		<b>244.78</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>246.28</b>
Reassigned Time Shared Gov	120021	0.50													0.50
Reassigned Time Faculty	120022	4.45													4.45
Reassigned Time Department Chair	120024	11.63													11.63
Reassigned Time WVMAFT	120025	0.30													0.30
FT Faculty Coordinators	120029	0.20													0.20
FT Counselors	120030	30.20	8.10												38.30
FT Academic	120032	0.92	1.08												2.00
FT Librarians	120035	8.35													8.35
<b>Total Non-Instructional Faculty</b>		<b>56.54</b>	<b>9.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65.73</b>
<b>Total Faculty</b>		<b>301.32</b>	<b>10.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>312.00</b>
FT Classified	210010	169.48	49.14	2.44	4.05	17.53	1.40	7.00	5.00	2.75	2.58				261.37
FT Instructional Aides	220000	18.89													18.89
<b>Total Classified</b>		<b>188.36</b>	<b>49.14</b>	<b>2.44</b>	<b>4.05</b>	<b>17.53</b>	<b>1.40</b>	<b>7.00</b>	<b>5.00</b>	<b>2.75</b>	<b>2.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>280.25</b>
Administrators and Deans	120010	29.50	4.25	2.00	0.95	1.20				0.25					36.00
FT Management	210020	21.19	9.70	0.22	0.95	1.20		5.55	2.00		0.20				41.00
<b>Total Administrators</b>		<b>50.69</b>	<b>13.95</b>	<b>2.22</b>	<b>0.95</b>	<b>1.20</b>	<b>0.00</b>	<b>5.55</b>	<b>2.00</b>	<b>0.25</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77.00</b>
FT Police	210030	3.50			3.50										7.00
FT Supervisor	210050	13.48	1.27	2.00	0.25					1.00					18.00
FT Confidential	210060	18.00													18.00
Board Members	230011	9.00													9.00
<b>FY 2021-2022 Final Budget</b>		<b>584.35</b>	<b>75.04</b>	<b>6.66</b>	<b>8.75</b>	<b>18.73</b>	<b>1.40</b>	<b>12.55</b>	<b>7.00</b>	<b>4.00</b>	<b>2.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>721.25</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2022-2023 Final Budget

West Valley College - FY 22/23

Classification	Account	Fund					
		110	12x, 13x	330	597	731	Total
FT Instructors	110010	108.80					108.80
FT Lab Faculty Specialist	110015	1.00					1.00
<b>Total Instructional Faculty</b>		<b>109.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>109.80</b>
Reassigned Time Shared Gov	120021	1.05					1.05
Reassigned Time Faculty	120022	3.65					3.65
Reassigned Time Department Chair	120024	6.40					6.40
Reassigned Time WVMAFT	120025	0.40					0.40
FT Counselors	120030	11.55	2.80				14.35
FT Academic	120032	1.00	1.00				2.00
FT Librarians	120035	3.60					3.60
<b>Total Non-Instructional Faculty</b>		<b>27.65</b>	<b>3.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31.45</b>
<b>Total Faculty</b>		<b>137.45</b>	<b>3.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141.25</b>
FT Classified	210010	27.17	12.87	3.53	1.08	1.00	45.65
FT Instructional Aides	220000	9.13					9.13
<b>Total Classified</b>		<b>36.30</b>	<b>12.87</b>	<b>3.53</b>	<b>1.08</b>	<b>1.00</b>	<b>54.78</b>
Administrators and Deans	120010	10.50	0.25		0.25		11.00
FT Management	210020	4.10	3.90	0.50			8.50
<b>Total Administrators</b>		<b>14.60</b>	<b>4.15</b>	<b>0.50</b>	<b>0.25</b>	<b>0.00</b>	<b>19.50</b>
FT Supervisor	210050	2.93	0.07				3.00
FT Confidential	210060	1.00					1.00
<b>FY 2022-2023 Final Budget</b>		<b>192.28</b>	<b>20.89</b>	<b>4.03</b>	<b>1.33</b>	<b>1.00</b>	<b>219.53</b>
<b>FY 2021-2022 Final Budget</b>		<b>235.38</b>	<b>31.67</b>	<b>4.53</b>	<b>1.33</b>	<b>1.00</b>	<b>273.92</b>
<b>Increase / (Decrease)</b>		<b>(43.11)</b>	<b>(10.78)</b>	<b>(0.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(54.39)</b>

West Valley College - FY 21/22

Classification	Account	Fund					
		110	12x, 13x	330	597	731	Total
FT Instructors	110010	128.80	1.50				130.30
FT Lab Faculty Specialist	110015	1.00					1.00
<b>Total Instructional Faculty</b>		<b>129.80</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131.30</b>
Reassigned Time Shared Gov	120021	0.50					0.50
Reassigned Time Faculty	120022	4.45					4.45
Reassigned Time Department Chair	120024	4.90					4.90
Reassigned Time WVMAFT	120025	0.30					0.30
FT Counselors	120030	17.70	3.30				21.00
FT Academic	120032	0.92	1.08				2.00
FT Librarians	120035	4.55					4.55
<b>Total Non-Instructional Faculty</b>		<b>33.32</b>	<b>4.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37.70</b>
<b>Total Faculty</b>		<b>163.12</b>	<b>5.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>169.00</b>
FT Classified	210010	41.57	19.57	3.53	1.08	1.00	66.75
FT Instructional Aides	220000	10.17					10.17
<b>Total Classified</b>		<b>51.74</b>	<b>19.57</b>	<b>3.53</b>	<b>1.08</b>	<b>1.00</b>	<b>76.92</b>
Administrators and Deans	120010	12.50	0.25		0.25		13.00
FT Management	210020	4.10	5.90	1.00			11.00
<b>Total Administrators</b>		<b>16.60</b>	<b>6.15</b>	<b>1.00</b>	<b>0.25</b>	<b>0.00</b>	<b>24.00</b>
FT Supervisor	210050	2.93	0.07				3.00
FT Confidential	210060	1.00					1.00
<b>FY 2021-2022 Final Budget</b>		<b>235.38</b>	<b>31.67</b>	<b>4.53</b>	<b>1.33</b>	<b>1.00</b>	<b>273.92</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2022-2023 Final Budget

Mission College - FY 22/23

Reassigned Time Department Chair	Account	Fund						
		110	12x, 13x	330	591	597	731	Total
FT Instructors	110010	103.70						103.70
FT Counselors & Library In Load	110011	0.50						0.50
FT Lab Faculty Specialist	110015	1.80						1.80
<b>Total Instructional Faculty</b>		<b>106.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106.00</b>
Reassigned Time Department Chair	120024	5.50						5.50
FT Faculty Coordinators	120029	0.20						0.20
FT Counselors	120030	12.50	4.80					17.30
FT Librarians	120035	3.00						3.00
<b>Total Non-Instructional Faculty</b>		<b>21.20</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.00</b>
<b>Total Faculty</b>		<b>127.20</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132.00</b>
FT Classified	210010	36.03	22.65	14.00	2.25	1.67	1.58	78.17
FT Instructional Aides	220000	7.53						7.53
<b>Total Classified</b>		<b>43.56</b>	<b>22.65</b>	<b>14.00</b>	<b>2.25</b>	<b>1.67</b>	<b>1.58</b>	<b>85.71</b>
Administrators and Deans	120010	14.50	3.50					18.00
FT Management	210020	2.40	1.40	0.50	1.00		0.20	5.50
<b>Total Administrators</b>		<b>16.90</b>	<b>4.90</b>	<b>0.50</b>	<b>1.00</b>	<b>0.00</b>	<b>0.20</b>	<b>23.50</b>
FT Supervisor	210050	3.90	1.10			1.00	0.00	6.00
FT Confidential	210060	1.00						1.00
<b>FY 2022-2023 Final Budget</b>		<b>192.56</b>	<b>33.45</b>	<b>14.50</b>	<b>3.25</b>	<b>2.67</b>	<b>1.78</b>	<b>248.21</b>
<b>FY 2021-2022 Final Budget</b>		<b>213.88</b>	<b>43.37</b>	<b>14.20</b>	<b>7.00</b>	<b>2.67</b>	<b>1.78</b>	<b>282.89</b>
<b>Increase / (Decrease)</b>		<b>(21.31)</b>	<b>(9.92)</b>	<b>0.30</b>	<b>(3.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>(34.69)</b>

Mission College - FY 21/22

Classification	Account	Fund						
		110	12x, 13x	330	591	597	731	Total
FT Instructors	110010	112.68						112.68
FT Counselors & Library In Load	110011	0.50						0.50
FT Lab Faculty Specialist	110015	1.80						1.80
<b>Total Instructional Faculty</b>		<b>114.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114.98</b>
Reassigned Time Department Chair	120024	6.73						6.73
FT Faculty Coordinators	120029	0.20						0.20
FT Counselors	120030	12.50	4.80					17.30
FT Librarians	120035	3.80						3.80
<b>Total Non-Instructional Faculty</b>		<b>23.23</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28.03</b>
<b>Total Faculty</b>		<b>138.20</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143.00</b>
FT Classified	210010	41.36	29.57	14.00	5.00	1.67	1.58	93.17
FT Instructional Aides	220000	8.72						8.72
<b>Total Classified</b>		<b>50.08</b>	<b>29.57</b>	<b>14.00</b>	<b>5.00</b>	<b>1.67</b>	<b>1.58</b>	<b>101.89</b>
Administrators and Deans	120010	16.00	4.00					20.00
FT Management	210020	3.80	3.80	0.20	2.00		0.20	10.00
<b>Total Administrators</b>		<b>19.80</b>	<b>7.80</b>	<b>0.20</b>	<b>2.00</b>	<b>0.00</b>	<b>0.20</b>	<b>30.00</b>
FT Supervisor	210050	4.80	1.20			1.00		7.00
FT Confidential	210060	1.00						1.00
<b>FY 2021-2022 Final Budget</b>		<b>213.88</b>	<b>43.37</b>	<b>14.20</b>	<b>7.00</b>	<b>2.67</b>	<b>1.78</b>	<b>282.89</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2022-2023 Tentative Budget

**District Services - FY 22/23**

Classification	Account	Fund						
		110	134	138	139	410	430	Total
FT Instructors	110010	2.75						2.75
FT Management/Administrators	120010/210020	16.70		1.12	0.88		4.30	23.00
FT Counselors	120030	1.00						1.00
FT Classified	210010	97.80		1.80	3.00	1.20	6.00	109.80
FT Instructional Aides	220000	1.50						1.50
FT Police	210030	3.00			3.00			6.00
FT Supervisor	210050	6.50	1.00	1.00	0.50			9.00
FT Confidential	210060	17.00						17.00
Board Members	230011	9.00						9.00
<b>FY 2022-2023 Tentative Budget</b>		<b>155.25</b>	<b>1.00</b>	<b>3.92</b>	<b>7.38</b>	<b>1.20</b>	<b>10.30</b>	<b>179.05</b>
<b>FY 2021-2022 Final Budget</b>		<b>135.09</b>	<b>0.00</b>	<b>6.66</b>	<b>8.75</b>	<b>1.40</b>	<b>12.55</b>	<b>164.44</b>
<b>Increase / (Decrease)</b>		<b>20.17</b>	<b>1.00</b>	<b>(2.74)</b>	<b>(1.37)</b>	<b>(0.20)</b>	<b>(2.25)</b>	<b>14.61</b>

**District Services - FY 21/22**

Classification	Account	Fund						
		110	134	138	139	410	430	Total
FT Management/Administrators	120010/210020	14.29		2.22	0.95		5.55	23.00
FT Classified	210010	86.55		2.44	4.05	1.40	7.00	101.44
FT Police	210030	3.50			3.50			7.00
FT Supervisor	210050	5.75		2.00	0.25			8.00
FT Confidential	210060	16.00						16.00
Board Members	230011	9.00						9.00
<b>FY 2021-2022 Final Budget</b>		<b>135.09</b>	<b>0.00</b>	<b>6.66</b>	<b>8.75</b>	<b>1.40</b>	<b>12.55</b>	<b>164.44</b>

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## BUDGET DEVELOPMENT

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The West Valley-Mission Community College District is subject to the provisions of the California Code of Regulations and other laws that regulate the operations of public agencies. The California Code of Regulations requires that the governing board of a public agency adopt a Tentative Budget no later than July 1 and a Final Budget no later than September 15 of each year.

The Board of Trustees provides budget guidance to the Chancellor, who in turn works with the College Presidents and the Associate Vice Chancellor of Finance and Administration to develop a budget consistent with the Board's guidance. A budget workshop for the Board of Trustees was held on February 15, 2022. A Budget Calendar provides the timeline for staff to prepare the Tentative and Final Budgets. The District uses the goals established by the Board of Trustees to develop the budget for the fiscal year.

The District's Strategic Initiatives present a district-wide framework for planning and decision making. The Initiatives present a statement of common values, vision and mission, and a shared set of strategic directions for the future.

The District is organized into three primary operating entities: West Valley College, Mission College, and District Services. The Colleges operate under the direction of a President. The District Services administrative support functions operate under the direction of the Chancellor. The Presidents and the Associate Vice Chancellors report to the Chancellor. An organization chart is included on **Page 137**.

The budgets are formatted to show a single fund to track income and outgo for specific purposes. The entire coding scheme is called the Chart of Accounts. The District uses a 24-digit string of accounts.

XXXXXX - XXXXXX – XXXXXX - XXXXXX  
Fund – Organization – Account – Program

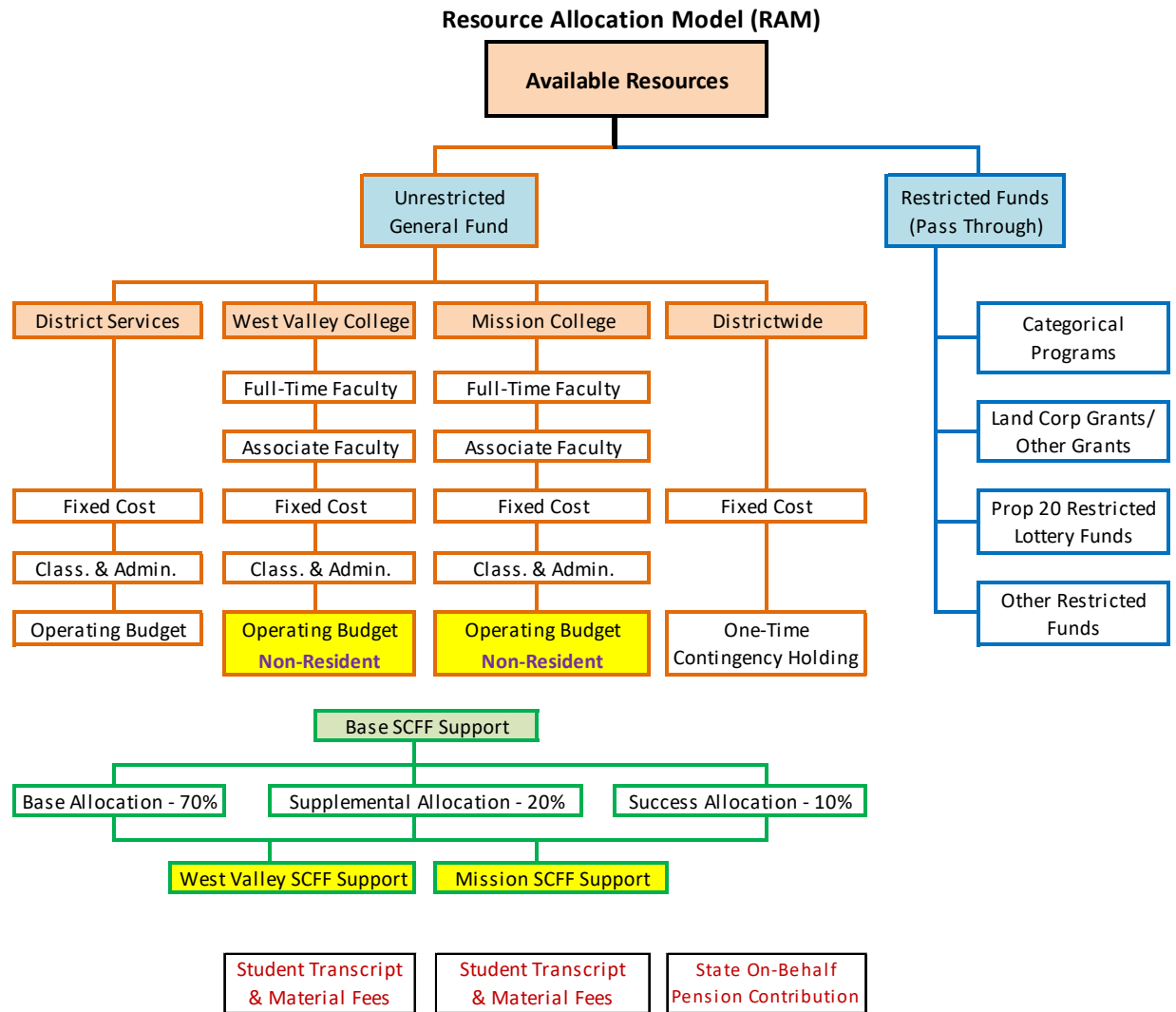
**Fund** – The fund field consists of six characters that define a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. These resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Organization** – This is a six-character code that identifies a unit of budgetary responsibility and/or departments within an institution. The first digit in the sequence identifies the location.

**Account** – This is a six-character code that identifies objects, such as the general ledger accounts and the operating ledger accounts.

**Program** – This is a six-character code that identifies a function and enables the institution to establish a method for classifying transactions across organizations and accounts. The numbers represent classification of expenditures by activity which reflects the purpose of the expenditures; it shows the aspect of college-district operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support (non-instructional). The program is primarily used to classify the expenditures for reporting purposes.

## ALLOCATION OF FUNDS WITHIN THE DISTRICT



### RESOURCE ALLOCATION MODEL NARRATIVE

The RAM fully allocates all funds received by the District. The diagram and associated narrative (below) show how revenues are allocated across the District units: District Services, Mission College, West Valley College, and Districtwide.

#### **PRINCIPLES OF THE RESOURCE ALLOCATION MODEL:**

- Allocate resources to support the integrated processes of strategic planning, Educational Master Planning, Accreditation and Program Review.

- Be transparent and equitable across the three District units: District Services, Mission College and West Valley College.
- Ensure fiscal solvency.
- Allow each entity to develop, implement, and manage its own budget.
- Adapt to the changing fiscal conditions at all levels.

**RESOURCE FROM RESTRICTED FUNDS:**

Restricted resources are available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Restricted resources are generally from an external source that requires the moneys be used for specific purposes. These resources are treated as a pass through in the RAM. (Examples of Pass Thru Funds and Restricted Funds includes: State, Federal, and Local Grants, Categorical Programs, Capital Projects, Debt Service, Parking, Restricted Lottery Funding, Child Development). The allocations of these resources are based on the restrictions associated with the funds.

**RESOURCE FROM UNRESTRICTED GENERAL FUND:**

Unrestricted resources are available for the general purposes of district operation and support of the institution’s education programs. Estimated resources for the budget are projected based on the best information available at that point in time. Projections of resources for the budget are based on updates from the State. The estimated resident and non-resident FTES goals shall be recommended by the District Enrollment Management Committee and approved by District Council. The available resources will be calculated based on these goals. The available resources to be allocated by this model include the beginning fund balance, plus the following:

- The District’s state revenue base is calculated using a statewide allocation formula that is computed from the following four sources:
  - State apportionment - The estimated general state apportionment is calculated using a standard formula which takes into account the prior year base revenue, COLA, growth/decline/restoration, and miscellaneous adjustments. As a community supported district, this portion of the calculation does not apply to the overall revenue calculation.
  - Local property taxes – Estimates of property taxes to be collected are made prior to the beginning of a fiscal year and are revised throughout the year. If, in any year, a community college district receives sufficient revenue from local property taxes and fees to fully fund their base revenue amount, the District will not receive any apportionment revenue from the State. Therefore, the District will be “self-supporting” or “community supported” and may not be affected by statewide shortfalls. The District will be entitled to keep the excess local property tax.



- Resident enrollment fees – Estimated enrollment fees revenue is calculated using the trends for actual revenue received and the FTES goals recommended by the District Enrollment Management Committee and approved by the District Council.
  - Educational Protection Account (EPA) – Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of \$100 per full time equivalent student.
- In addition to base revenue, the District receives revenue from a variety of other sources.
    - Lottery – Unrestricted lottery revenues are calculated using 90% of the district's rate per FTES provided by the State Chancellor's Office and the FTES goals recommended by the District Enrollment Management Committee and approved by the District Council. Currently, the funding is allocated to Counselor salaries and benefits. The portion of Lottery revenue that is subject to Proposition 20 is restricted revenue and is to be recorded in the Restricted General Fund.
    - Mandated Costs – The Commission on State Mandates adopts parameters and guidelines which identify reimbursable mandated activities. They state that claimants are allowed to claim and be reimbursed for increased costs related to the reimbursable activities identified. The District has an option to submit actual Mandated Costs claim to the state and record the revenue in the Restricted General Fund on a cash basis or receive a fixed rate per FTES as a block grant. In utilizing the block grant option, the District is able to include the estimated revenue in the next budget cycle. (Examples of State Mandated Cost programs: Collective Bargaining, Enrollment Fee Collection and Waivers, Health Fee Elimination, Mandate Reimbursement Process).
    - Interest – The District maintains cash balances in various accounts which are usually invested through the County.
    - Misc. Student Fees – The District collects student fees for certain types of payment and record processing. (Examples: web processing fee, audit class fees, non-sufficient fund fee)
    - Land Corporation – The Mission-West Valley Land Corporation provides twenty-five percent (25%) of the total lease revenue to the District. Forty percent (40%) of the amount allocated to the District is allocated to the Unrestricted General Fund to enhance college programs. The balance is allocated to the Restricted General Fund as follows: 18% to the District and the remainder is split 50% to each campus. Upon request from the District and approval from Land Corporation, additional one-time funds may be provided to the District for grants and to temporarily mitigate shortfalls and allow time for the District to plan for budget reductions.

- Student Material Fees – The student material fees have offsetting expenditures and are not a part of the allocation process.

### **STEPS FOR ALLOCATING UNRESTRICTED GENERAL FUND RESOURCES:**

#### **STEP ONE: Allocation of reserve and assigned/non-spendable fund balance**

- The first consideration for allocation is that 17% of the total unrestricted general fund expenditures be set aside (District Administrative Procedure (AP) 6305).
- Prepaids (Advance payments for multi-year contracts)
- Banked Leave Liability
- Student Material and Transcript Fees
- Community Support Fund Reserve
- Debt Obligations
- Other Long-term Obligations

#### **STEP TWO: Base Funding Allocation**

The second element to be allocated is what the District refers to as the base funding which consists of: employee salaries and benefits, fixed costs, operating budget, and any known budget set aside to be allocated during the year. Based on the strategic planning objectives of the colleges and the district, the resource allocation to District Services and the colleges can potentially change. These changes shall be approved by the District Council. Once the changes have been approved, the District's baseline departmental budgets will reflect the overall change.

- a. The **full-time faculty** salaries and benefits allocation comes from the position control file that is maintained by the District Finance Office. Title 5 of the California Code of Regulations, Section 51025 requires community college districts to increase their base number of full-time faculty over the prior year in proportion to the amount of growth funds received for credit FTES, subject to the Board of Governors (BOG) determination. If a District experiences a reduction in its base credit FTES, its Faculty Obligation Number (FON) shall be proportionally reduced. The State Chancellor's Office determines the Faculty Obligation Number each year.
- b. The **associate faculty salaries and benefits** allocation is calculated using the Associate Faculty Funding Model.
- c. **Fixed costs** are costs that are required to be paid regardless of its relationship to the production of FTES. The budget allocation for fixed costs shall be approved by District Council twice a year (Tentative and Final Budget). The District Finance Office shall retain all supporting documents for any change in fixed costs.
- d. The **classified and administrator** salaries and benefits allocation comes from the position control file.

- e. The **base operating budget** was established using a three-year average (18/19, 19/20, 20/21). The budget may shift between entities within the RAM to support organizational changes.
- f. In order to ensure equity for the split of **non-resident tuition** revenues, the model shall allocate revenues based on the volume of non-resident FTES generated at each college. Prior to allocating the non-resident tuition revenue, the model shall back out the part-time faculty cost to generate the non-resident FTES (from Associate Faculty Funding Model). The balance of the non-resident tuition resources will be allocated to each college using the ratio from the prior year actual non-resident FTES generated.
- g. In an effort to provide a better estimate of the ending fund balance, it is necessary to set up budget for anticipated expenditures in the appropriate accounts. All anticipated expenditures, including pending items that require ratification or approval, shall be setup in the District's contingency holding account. The budget shall be transferred to the appropriate college and district accounts as appropriate after the adoption of the budget.

#### STEP THREE: Student Centered Funding Formula (SCFF) Support

In an effort to support equity, inclusion, and the vision for success, the District incorporated components of the SCFF in the RAM. The base SCFF allocation was established by allocating 25% of the operating budget. The allocation to the college will be separated into three different components (Base Allocation, Supplemental Allocation, and Success Allocation). The District shall use the most current MIS data to determine the percent split for the allocation. Current year CCFS-320 Attendance Report for P2 will be used to run the simulation for the Tentative Budget. The CCFS-320 Attendance Report for P3 will be used to run the simulation for the Final Budget. The final base SCFF allocation is intended to support the colleges' operating budget.

#### REVIEW OF THE ALLOCATION MODEL:

The effectiveness of the model will be evaluated annually by District and college staff and presented to the District Council for discussions and modifications as needed.

#### FUND BALANCE:

Any unexpended funds at the end of the fiscal year will revert to the fund balance and be reallocated through the RAM. Per AP 6305, "The target reserve is a maximum of 17% (2 months of expenditure) of the Unrestricted General Fund. The reserve is to be used for unanticipated changes in expenditures or revenues when impending changes in operations would result in significant service reductions. Use of the reserve requires a two-thirds positive vote of the Board." Amounts in excess of the 17% will re-circulate through the RAM model in the next budget year.

Recommended use of the reserves and ending fund balances:

- Fund unexpected state apportionment shortfall in the current year.

- Provide one-time funding to cover shortfall in the new budget year, as approved by Board of Trustees.
- Fund one-time costs in the current or new fiscal year, as approved by the District Council.
- Carry-over balance for special projects and purchases.
  - 75% of the college fund balance will be transferred to the District’s reserve except for funds required to implement a capital project, major equipment purchase, or special need. Such articulated college fund balance program proposals must be submitted in writing to the Associate Vice Chancellor of Finance and Administration no later than October 1. Only programs approved by the Chancellor will be funded from college year-end balances.

**SHORTFALL:**

- In the likelihood that a shortfall occurs at the colleges due to unexpected circumstances, the college must balance the budget using Non-General Fund dollars that are available. If the college is unable to garner dollars from other sources, the college may request to borrow from the current fiscal year’s reserve to balance the budget. The request must be submitted in writing to the Associate Vice Chancellor of Finance and Administration by May 31<sup>st</sup>. If approval is granted, the loan must be returned to the reserve within two fiscal years. In a situation where funds in the reserve are insufficient to cover the shortfall, the Associate Vice Chancellor of Finance and Administration can recommend a solution to balance the budget.
- If the shortfall is caused by unexpected State fiscal conditions, the reserve will be used to mitigate the shortfall upon Board approval. A plan to balance the budget shall be recommended by the Associate Vice Chancellor of Finance and Administration.

**TIMELINE:**

**Tentative Budget Development**

November	WSCH efficiency goal
April	RAM model simulation for next fiscal year

**Final Budget Development**

July	RAM model simulation for next fiscal year
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## **BUDGET ADJUSTMENTS**

The budget includes a number of assumptions about local revenues and expenditures related to the operation of the District. During the course of the year, revenues and expenditures may be more or less than the amounts budgeted.

The District establishes the allocation amounts for expenditures based on projected revenues. Funds are allocated in a manner that is consistent with the annual budget priorities. The adoption of the Final Budget by the Board results in spending authorization as identified in the supporting detail documents of the Final Budget.

The Budget is used to control or limit the expenditure of funds by major expenditure codes defined by the Budget and Accounting Manual. Education Code Section 84040 provides that the Board of Governors periodically assess the financial condition of West Valley-Mission Community College District. This assessment includes a comparison of budget to actual amounts. Once a budget is adopted, the total designated for each major expenditure classification is the maximum expenditure allowed. Pursuant to Title 5 Section 58307, any budget transfers between major classifications, or from reserves, must be authorized by the governing board.

## **FUNDS ARE GROUPED BY THE MAJOR SERVICE OR GROUP OF SERVICE**

West Valley-Mission Community College District uses three fund groups to report its operations. The groups are the Governmental Funds Group, the Fiduciary Funds Group, and the Proprietary Funds Group.

This budget provides information about the District's sources of revenue and details the anticipated revenues by major category. Due to the requirements of fund accounting, this report follows a format that provides information by fund. The majority of the report focuses on the Unrestricted General Fund because it is the primary fund of the District.

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## **UNRESTRICTED GENERAL FUND**

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The Unrestricted General Fund is used to account for resources available for the general purposes of district operations and support of its educational program. This fund includes board-designated monies which represent a commitment of unrestricted resources that are stipulated by the governing board to be used for a specific purpose. Such resources are not truly restricted since such designations can be changed at the board's discretion.

Revenue and expenditure projections are presented in the accounting structure format described in the California Community Colleges Budget and Accounting Manual. The Budget uses revenue assumptions of local property taxes from the Santa Clara County Treasurer and enrollment fee projections from the Finance staff. Expenditure projections are made by the District in consideration of the Board of Trustees' approved Board Goals and known expenditure obligations for employee salaries and benefits, long-term debt obligations, and retiree health benefits. Expenditure amounts presented are expected to be reasonably accurate projections of expenditures for the fiscal year. Adequate reserves are maintained to allow the District to absorb unanticipated adverse financial conditions.

The District has consolidated funds to account for its unrestricted general fund activities. The Unrestricted General Fund is the primary operating fund of the District and records all transactions that are not otherwise required by law or regulation to be recorded in another fund. This fund is used to account for revenues received from State apportionment, interest income, property taxes, lottery receipts, student enrollment fees, and several miscellaneous sources. The evaluation of expenditures utilized the previous years' actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services.

Interfund transfers are made to move appropriations and dollars from one fund to another for the purpose of paying for expenditures using the structure required by generally accepted accounting principles applied to governmental entities. The transfer of funds allows money to be moved from one fund to a second fund with the second fund then being responsible for paying all operating costs of that program. This practice allows all program expenditures related to the operation of the program, regardless of funding sources, to be accounted for in a single fund.

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Unrestricted General Fund 110**

**Consolidate All Locations**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,031	\$ 5,031	\$ 4,988	\$ 4,988
State Revenue	11,586,487	12,098,300	12,097,484	10,334,710
Local Revenue	157,014,727	156,861,901	156,862,758	158,633,706
Transfer In	-	15,869	15,869	-
<b>Total Revenues</b>	<b>\$ 168,606,245</b>	<b>\$ 168,981,101</b>	<b>\$ 168,981,099</b>	<b>\$ 168,973,404</b>
<b>Expenditures</b>				
Academic Salaries	\$ 66,776,342	\$ 66,016,772	\$ 62,711,767	\$ 62,334,167
Classified Salaries	28,935,675	29,369,404	28,683,808	29,139,529
Benefits	41,585,411	40,219,597	38,134,344	41,960,171
Supplies and Materials	973,133	946,789	702,204	830,690
Operating Expenses	11,428,226	12,422,972	11,567,469	11,982,092
Capital Outlay	305,039	550,120	336,539	332,377
Other Student Aid/Outgo	80,319	106,259	104,396	94,142
Transfer Out	16,340,120	16,034,310	15,941,374	20,596,976
Reserve for Contingency	125,459	42	-	531,605
<b>Total Expenditures</b>	<b>\$ 166,549,724</b>	<b>\$ 165,666,265</b>	<b>\$ 158,181,901</b>	<b>\$ 167,801,749</b>
Incr/(Decr) in Fund Balance	\$ 2,056,521	\$ 3,314,836	\$ 10,799,199	\$ 1,171,655
Beginning Fund Balance	\$ 73,524,928	\$ 73,524,928	\$ 73,524,928	\$ 84,324,127
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 75,581,449</b>	<b>\$ 76,839,764</b>	<b>\$ 84,324,127</b>	<b>\$ 85,495,782</b>
<b>Nonspendable Fund Balance</b>				
Prepaid	\$ 256,044	\$ 256,044	\$ 123,090	\$ 123,090
<b>Assigned Fund Balance</b>				
Banked Leave Liability	5,683,749	5,683,749	5,683,749	5,683,749
Student Transcript/Material	398,624	398,624	376,567	376,567
Lease Revenue Bonds Debt Obligation	14,473,338	14,473,338	14,473,338	12,445,490
COLA	5,613,971	5,613,971	-	-
Board Elections	312,783	312,783	-	-
Student Fee Support	-	-	1,719,521	3,500,000
SERP Contributions and Fees	-	-	7,125,625	5,700,500
<b>Unassigned Fund Balance</b>				
Board Reserve	13,323,978	13,323,978	13,323,978	28,526,297
Community Support Fund Reserve	35,518,962	36,777,277	41,498,259	29,140,089
<b>Ending Fund Balance</b>	<b>\$ 75,581,449</b>	<b>\$ 76,839,764</b>	<b>\$ 84,324,127</b>	<b>\$ 85,495,782</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Unrestricted General Fund 110**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	20,000	93,921	96,127	94,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ 93,921</b>	<b>\$ 96,127</b>	<b>\$ 94,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ 35,189,749	\$ 34,914,200	\$ 32,575,528	\$ 31,314,415
Classified Salaries	7,119,672	6,489,085	5,970,309	5,091,475
Benefits	13,448,069	13,187,864	12,048,530	12,520,047
Supplies and Materials	269,676	269,724	129,633	157,200
Operating Expenses	1,722,429	1,958,595	1,504,188	1,500,864
Capital Outlay	13,600	164,077	120,221	6,587
Other Student Aid/Outgo	39,305	52,245	52,245	39,305
Transfer Out	-	-	-	-
Reserve for Contingency	-	-	-	451,929
<b>Total Expenditures</b>	<b>\$ 57,802,500</b>	<b>\$ 57,035,790</b>	<b>\$ 52,400,654</b>	<b>\$ 51,081,822</b>

Note: Amounts listed above includes fixed cost and associate faculty funding.



**West Valley-Mission Community College District  
Final Budget 2022-2023  
Unrestricted General Fund 110**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	80,000	80,720	73,728	80,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 80,000</b>	<b>\$ 80,720</b>	<b>\$ 73,728</b>	<b>\$ 80,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ 30,477,945	\$ 29,062,050	\$ 28,095,717	\$ 29,068,396
Classified Salaries	6,836,098	7,183,750	7,018,522	5,829,534
Benefits	12,730,798	12,311,112	11,365,194	12,329,262
Supplies and Materials	225,046	167,912	100,851	200,896
Operating Expenses	710,993	1,271,882	1,060,300	825,625
Capital Outlay	103,161	223,927	141,455	131,351
Other Student Aid/Outgo	29,576	42,576	42,576	43,399
Transfer Out	-	4,888	4,888	-
Reserve for Contingency	125,459	-	-	79,676
<b>Total Expenditures</b>	<b>\$ 51,239,076</b>	<b>\$ 50,268,097</b>	<b>\$ 47,829,503</b>	<b>\$ 48,508,139</b>

Note: Amounts listed above includes fixed cost and associate faculty funding.

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Unrestricted General Fund 110**

**District Services**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,031	\$ 5,031	\$ 4,988	\$ 4,988
State Revenue	11,586,487	12,098,300	12,097,484	10,334,710
Local Revenue	156,914,727	156,687,260	156,692,904	158,459,706
Transfer In	-	15,869	15,869	-
<b>Total Revenues</b>	<b>\$ 168,506,245</b>	<b>\$ 168,806,460</b>	<b>\$ 168,811,245</b>	<b>\$ 168,799,404</b>

**Expenditures**

Academic Salaries	\$ 1,108,648	\$ 2,040,522	\$ 2,040,522	\$ 1,951,356
Classified Salaries	14,979,905	15,696,569	15,694,977	18,218,520
Benefits	15,406,544	14,720,621	14,720,621	17,110,862
Supplies and Materials	478,411	509,153	471,719	472,594
Operating Expenses	8,994,804	9,192,495	9,002,981	9,655,603
Capital Outlay	188,278	162,116	74,863	194,439
Other Student Aid/Outgo	11,438	11,438	9,575	11,438
Transfer Out	16,340,120	16,029,422	15,936,486	20,596,976
Reserve for Contingency	-	42	-	-
<b>Total Expenditures</b>	<b>\$ 57,508,148</b>	<b>\$ 58,362,378</b>	<b>\$ 57,951,744</b>	<b>\$ 68,211,788</b>

Note: Amounts listed above includes Districtwide fixed cost.

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Unrestricted General Fund Revenue Projection**

	<b>Final Budget 2021-2022</b>	<b>Final Budget 2022-2023</b>
<b>Revenues</b>		
<b>Federal Revenues</b>	\$ -	\$ 4,988
<b>State Revenues:</b>		
State Apportionment	\$ -	\$ -
Educational Protection Account (EPA)	1,170,000	1,053,500
Part-Time Faculty Compensation	230,727	233,265
Part-Time Faculty Office Hours/Medical Reimb.	-	271,180
Lottery	1,772,283	1,635,417
Mandated Cost Block Grant	351,000	-
Full-Time Faculty Hiring (15/16)	821,943	848,747
Full-Time Faculty Hiring (18/19)	562,882	562,882
<b>Total State Revenues</b>	<b>\$ 4,908,835</b>	<b>\$ 4,604,991</b>
<b>Local Revenues:</b>		
Enrollment Fees - Resident	\$ 7,548,564	\$ 7,171,136
Property Taxes	146,143,998	148,280,155
Non-Resident Tuition	2,159,222	1,943,586
Interest	756,715	700,000
Misc. Student Fees (Web Processing & Audit Class fees)	100,000	100,000
Land Corporation Lease Income	678,562	738,469
<b>Total Local Revenues</b>	<b>\$ 157,387,061</b>	<b>\$ 158,933,346</b>
<b>Other Revenues with Offsetting Expenditures:</b>		
Faculty Re-assign Time Reimbursement	\$ 25,748	\$ -
Student Transcript & Material Fees	100,000	174,000
CalSTRS On-Behalf Pension Contribution (GASB 68)	6,184,601	5,256,079
<b>Total Other Revenues</b>	<b>\$ 6,310,349</b>	<b>\$ 5,430,079</b>
<b>Total Unrestricted General Fund Revenues</b>	<b>\$ 168,606,245</b>	<b>\$ 168,973,404</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Associate Faculty Funding Model**

V2

	Mission College	West Valley College	Districtwide Total
<b>Section 1: Resident Credit Full-Time Equivalent Student (FTES)</b>			
Total Resident Credit FTES Enrollment Goal	4,624	5,247	9,871
<b><u>Calculate Weekly Student Contact Hours (WSCH)</u></b>			
Annual WSCH = (FTES X 525)/16.2	149,852	170,042	319,894
Less WSCH from Exempt Courses (From section 2)	(5,148)	(1,683)	(6,831)
Less WSCH from New Courses (From section 2)	(1,200)	(1,200)	(2,400)
Total Annual WSCH	143,504	167,159	310,662
Efficiency Target (430)	430	430	430
<b>Annual</b> FTEF = WSCH / Efficiency	a 333.729	388.741	722.470
<b><u>Adjustments:</u></b>			
<b>Full-Time Instructional Faculty</b>			
(Position Control: 22/23 Tent Bud as of 6/8/22 - Acct 110010, 110011) need to update after position control freeze on 7/8/22	103.200	111.550	214.750
<b>Instructor RT with backfill already funded in section 3</b> (Position Control: Acct 120021-120027)	5.500	11.500	17.000
<b>Counselors &amp; Librarians with Teaching RT</b>	(0.500)	-	(0.500)
Total Full-Time Instructional FTEF, <b>per semester</b>	108.200	123.050	231.250
1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)			
Total <b>Annual</b> FT Instructional FTEF (semester x 2)	b 216.400	246.100	462.500
Total <b>Annual</b> Associate Faculty FTEF (a-b)	117.329	142.641	259.970
Associate Faculty Funding Rate (Step 11, Column C)	\$ 47,714	\$ 47,714	\$ 47,714
<b>Total Allocation for Resident Credit FTES</b>	c \$ 5,598,236	\$ 6,805,973	\$ 12,404,209

<b>Section 2: Special "Exempt" Category</b>			
Exempt Course WSCH (Dist. Enroll. Mngt. Comm.)	5,148	1,683	6,831
New Program or Course WSCH (Dist. Enroll. Mngt. Comm.)	1,200	1,200	2,400
Total WSCH for Exempt and New Courses	6,348	2,883	9,231
Exempt Course Efficiency Factor	300	300	300
Special Exempt FTEF	21.161	9.610	30.771
Associate Faculty Funding Rate (Step 11, Column C)	\$ 47,714	\$ 47,714	\$ 47,714
<b>Total Allocation for Special Categories</b>	e \$ 1,009,676	\$ 458,532	\$ 1,468,207

<b>Section 3: Reassigned Time, Substitutes, Sabbaticals</b>			
Department Chair, per contract (14.0)	14.000	14.000	28.000
Shared Governance (1.6 FTEF each semester per college)	3.200	3.200	6.400
Accreditation (during accreditation cycle 0.8 FTEF, no-accreditation 0.4 annually)	0.200	0.200	0.400
Faculty Association, per contract (3.0 FTEF annually)	1.527	1.473	3.000
Substitutes (FT Instructional Sick Leave)	4.000	4.000	8.000
Sabbaticals (semesters)	3.000	2.000	5.000
Total Reassigned, Substitutes, Sabbaticals FTEF	25.927	24.873	50.800
Associate Faculty Funding Rate (Step 11, Column C)	\$ 47,714	\$ 47,714	\$ 47,714
<b>Total Allocation for Reassigned Time, Substitutes, Sabbaticals</b>	f \$ 1,237,067	\$ 1,186,805	\$ 2,423,871

<b>Section 4: Non-Resident Credit FTES</b>			
Non-Resident FTES Goal	166	106	272
Non-Resident WSCH = [(FTES x 525)/16.2]	5,380	3,435	8,815
Efficiency Target (430)	430	430	430
Total Annual FTEF for Non-Resident FTES	12.511	7.989	20.500
Associate Faculty Funding Rate (Step 11, Column C)	\$ 47,714	\$ 47,714	\$ 47,714
<b>Total Allocation for Non-Resident FTES</b>	<b>\$ 596,939</b>	<b>\$ 381,178</b>	<b>\$ 978,116</b>

<b>Section 5: Resident/Non-Resident Non-Credit FTES</b>			
Non-Credit FTES Goal	150	396	546
WSCH = (FTES x 525)/16.2	4,861	12,833	17,694
Efficiency Target (430)	430	430	430
Total FTEF = WSCH / Efficiency	11.305	29.845	41.150
Associate Faculty Funding Rate (Step 7, Column C)	\$ 41,579	\$ 41,579	\$ 41,579
<b>Total Allocation for Non-Credit FTES Funding</b>	<b>\$ 470,047</b>	<b>\$ 1,240,924</b>	<b>\$ 1,710,970</b>

<b>Summary of Associate Faculty Funding</b>			
Associate Faculty Budget, Resident Credit FTES (c)	\$ 5,598,236	\$ 6,805,973	\$ 12,404,209
Associate Faculty Budget, Special Categories (e)	1,009,676	458,532	1,468,207
Associate Faculty Budget, Reassigned, etc. (f)	1,237,067	1,186,805	2,423,871
Associate Faculty Budget, Non-Resident FTES (h)	596,939	381,178	978,116
Resident Non-Credit FTES Funding (d)	470,047	1,240,924	1,710,970
Total Associate Faculty Salary	\$ 8,911,964	\$ 10,073,410	\$ 18,985,374
Associate Faculty Mandatory Benefits @ 22.118%	\$ 1,971,148	\$ 2,228,037	\$ 4,199,185
<b>Total Associate Faculty Funding</b>	<b>\$ 10,883,112</b>	<b>\$ 12,301,447</b>	<b>\$ 23,184,559</b>

Total Resident FTES Goals	4,774	5,643	10,417
Total Non-Resident FTES Goals	166	106	272

Total FTEF for Planning Purposes	378.71	436.18
Back out FT Faculty w/ overload contracts accrued as BL	13.03	13.18
	365.68	423.00

# West Valley-Mission Community College District Final Budget 2022-2023 Associate Faculty Funding Model

## INTRODUCTION

This model allocates funding for Associate Faculty necessary at each college to achieve the full-time equivalent student (FTES) enrollment goals approved by the District Council. The goals shall include resident and non-resident FTES.

## SECTION1: Resident Credit Full-Time Equivalent Student (FTES)

The purpose of this section is to determine the instructional full-time equivalent faculty (FTEF) necessary at each college to achieve the funded full-time equivalent student (FTES) resident credit enrollment goals assigned to each college and allocate the budgeted cost of the instructional faculty to each college.

The state defines a Full-Time Equivalent Student (FTES) as one Full-Time Equivalent Student who would be scheduled for 15 contact hours each week, so for two regular-length semesters of 17.5 weeks, a student would be scheduled for 525 contact hours. ( $15 \times 35 = 525$ ). Every 525 hours of student contact is the equivalent of one full-time student (FTES).

The District's model is based on the WSCH/FTEF ratio for regular classes. The ratio, known as the "Efficiency Factor," is defined in Article 19 of the Faculty contract. The current efficiency factor is 430. The FTES goals are translated into WSCH by a factor of 32.41. This formula is for budgetary purposes to allocate the cost of Associate Faculty to the Colleges.

For purposes of planning and scheduling, the enrollment goals must be converted into **weekly student contact hours (WSCH)**. Each FTES represents 525 hours of total student contact over two semesters. WVMCCD, using a flexible calendar system, calculates the length of the semester as 16.2 weeks, a factor called the "**term multiplier**".

Therefore:

$WSCH = FTES \text{ enrollment goal} \times (525 \text{ contact hours} / 16.2 \text{ weeks})$

$WSCH = FTES \text{ enrollment goal} \times 32.41 \text{ contact hours per week}$

the **Conversion Factor** =  $525 / \text{term multiplier}$ , or  $525 / 16.2 = 32.41$

The process of assigning WSCH to individual departments and courses is outlined in Article 19 of the Faculty contract.

Note the WSCH target is an **annual** target established by the District Goals Committee as part of the budget development process (Article 19.3). The colleges are allowed by the State to achieve these goals by counting the WSCH not only from the two primary semesters, Fall and Spring, but also by counting the WSCH from winter and summer sessions.

FTEF is a workload measure based on course workload factors determined in accordance with Article 18 of the Faculty contract. Each full-time instructional faculty member must teach a combination of courses or perform activities **each semester** whose workload factors total to 1.00. Therefore, for an academic year, each full-time instructional faculty member will teach a combination of courses whose workload factors total to 2.00 as part of their normal contractual assignment. The projection of the total number of full-time instructional faculty will be based on

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the District's position control file. FTEF is calculated by dividing WSCH with the Efficiency Factor.

The intent of the adjustments in section I of the calculation is to ensure there is adequate backfill for FT faculty who are on reassigned time. All adjustments identified below will require a Position Action Request (PAR) to update position control to reflect the reassignment.

- Instructors with Reassigned Time:
  - If **instructional faculty** is reassigned to a **non-instructional assignment**, the calculation will reduce the instructional FTEF and automatically increase PT faculty funding to cover the backfill. If backfill is included in Section 3 of the AFFM, the District shall reduce budget in Section 1 to avoid duplicate funding by including the non-instructional FTEF reassignment in Section 1.
- Counselors and Librarians with Reassigned Time:
  - If **non-instructional faculty** (Counselors and Librarians) are **reassigned to a non-instructional assignment** identified in Section 3 of the AFFM, backfill is already allocated in Section 3 of the model. No adjustments needed.
  - If **non-instructional faculty** is **reassigned to instructional assignment**, the District shall add FTEF backfill by reducing the adjustments to add additional budget to the calculation under "Counselors & Librarians with Teaching RT".

## **SECTION 2: SPECIAL "EXEMPT" CATEGORY**

Some courses offered by the colleges are considered to be "exempt" from this efficiency goal. This efficiency goal is stated in terms of the required WSCH per each FTEF, as is the case for regular credit FTES, but the efficiency factor is modified. District Enrollment Management Committee has defined exempt courses as follow:

- A course or program may be classified as "Exempt" based upon state or federal regulation, provisions of licensure, health and/or safety considerations, or limitation imposed by contractual services employed on behalf of the course or programs to serve its students. The actual efficiency factor for such courses or programs is based upon the nature of the constraint imposed and its effect upon student enrollment. Current practice is to assign an efficiency factor of 300 FTES/WSCH to this category of exempt courses, using the WSCH specifically projected for these course sections.
- Provision is made for an allowance for temporary lower efficiency for courses or programs identified as "New" through application to the college's curriculum committee and approved by the college's Academic Senate. The "New" allowance would be applied when the course/program has been assigned the state control number, with a reduced efficiency allowed for a period no greater than two consecutive primary semesters. The efficiency reduction may be recommended by the Curriculum Committee/Academic Senate and confirmed by Enrollment Management Committee. Currently, 1,200 WSCH at an efficiency factor of 300 is allocated for this category.

District Enrollment Management Committee (DEMC) will approve the exempt course list provided by each campus. The list shall be provided to the committee no later than March for the Tentative Budget and June for the Final Budget.

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**SECTION 3: REASSIGNED TIME, SUBSTITUTES, SABBATICALS**

In addition to Associate teaching faculty, each college is allocated additional faculty to replace full-time faculty for various tasks. Per Faculty Contract Article 20.4, 14 FTEF of reassigned time is granted to each college each academic year for the reassignment of faculty serving as Department Chairs.

The District also provides additional reassigned time for participatory governance functions for each semester: (.5) Academic Senate President at each college, (.2) Curriculum Committee Chair at each college, (.1) Articulation Officer at West Valley College, (.1) Curriculum Recommendation Committee (CRC) Technical Chair at Mission College. The District also provides a fixed number of FTEF for each college for the Accreditation Liaison during the accreditation cycle. Per Faculty Article 8.9.3, 3.0 FTEF of total reassigned time will be granted per academic year at no cost to WVMFT, AFT 6554. WVMFT, AFT 6554 may purchase additional reassigned time up to a maximum of 4 FTEF per academic year at step 10 on the Associate Faculty Salary Schedule. The District will allocate a fixed 4 FTEF annually per campus to fund substitutes for unforeseeable absences. In addition to the substitutes, the District will allocate Associate Faculty funding for sabbaticals. The funding amount is based on the number of faculty projected to be on sabbatical times the number of semesters of sabbatical per faculty member.

**SECTION 4: NON-RESIDENT CREDIT FTES**

Similar to credit FTES, the non-resident credit FTES goals are converted into an associate faculty budget for the instructional FTEF portion of the non-resident fees and subsequently added to the respective college's Associate Faculty budget. The non-resident FTES goals are recommended by the District Enrollment Management Committee and approved by District Council.

*(Reference RAM model for Non-Resident revenue allocation)*

**SECTION 5: RESIDENT AND NON-RESIDENTNON-CREDIT FTES**

Similar to establishing resident credit FTES, resident and non-resident non-credit FTES is also recommended by District Enrollment Management Committee and approved by District Council.

Associate Faculty FTEF is the result of subtracting Annual Full-Time Faculty FTEF and other identified FTEF adjustments from Total FTEF. The budgeted amount per Associate FTEF is based upon Step 11, Column C of the current Associate Faculty Salary Schedule as appears in the Faculty contract.

Calculating Associate Faculty Funding

WSCH/430 = FTEF

FTEF – (Annual FT Instructional FTEF + Other Adjustments) = Associate FTEF

Associated FTEF x PT Salary at Step 11, Column C = Total FTEF Funding Amount



**West Valley-Mission Community College District  
Final Budget 2022-2023  
Resource Allocation Model Distribution by Location**

	Final Budget 2021-22	Final Budget 2022-23	Variance
<b><u>West Valley College</u></b>			
<b>Full-Time Faculty <u>Teaching</u> Allocation</b>			
Salaries	\$ 16,469,517	\$ 14,862,272	\$ (1,607,245)
Mandatory Benefits	3,151,387	3,308,724	157,337
Medical Benefits	2,555,787	2,249,828	(305,959)
<b>Total Full-Time Faculty Teaching Allocation</b>	<b>\$ 22,176,691</b>	<b>\$ 20,420,824</b>	<b>\$ (1,755,867)</b>
<b>Full-Time <u>Non-Teaching</u> Faculty Allocation</b>			
Salaries	\$ 4,502,805	\$ 3,921,951	\$ (580,854)
Mandatory Benefits	935,606	928,976	(6,630)
Medical Benefits	746,554	617,445	(129,109)
<b>Total Full-Time Non-Teaching Faculty Allocation</b>	<b>\$ 6,184,965</b>	<b>\$ 5,468,372</b>	<b>\$ (716,593)</b>
<b>Associate Faculty Allocation</b>			
Associate Faculty Funding - Teaching			
Salaries	\$ 10,147,994	\$ 9,077,461	\$ (1,070,533)
Benefits	2,035,679	2,043,627	7,948
Associate Faculty Funding - Non-Teaching			
Salaries	870,062	995,949	125,887
Benefits	161,101	184,410	23,309
<b>Total Associate Faculty Allocation</b>	<b>\$ 13,214,836</b>	<b>\$ 12,301,447</b>	<b>\$ (913,389)</b>
<b>Classified and Administrators Salaries Allocation</b>			
Classified			
Salaries	\$ 5,448,432	\$ 3,947,233	\$ (1,501,199)
Mandatory Benefits	1,750,908	1,357,803	(393,105)
Medical Benefits	959,540	714,779	(244,761)
Administrators			
Salaries	3,208,683	2,951,279	(257,404)
Mandatory Benefits	815,550	807,328	(8,222)
Medical Benefits	356,423	334,478	(21,945)
<b>Total Classified and Administrators Salaries Allocation</b>	<b>\$ 12,539,536</b>	<b>\$ 10,112,900</b>	<b>\$ (2,426,636)</b>
<b>Fixed Costs</b>	<b>\$ 625,498</b>	<b>\$ 429,240</b>	<b>\$ (196,258)</b>
<b>Operating Budget Allocation</b>			
College Operating Budget	\$ 2,466,933	\$ 2,255,041	\$ (211,892)
Categorical COLA Support	193,245	-	(193,245)
Contingency Holding	215,691	-	(215,691)
College Transcript Fee /Student Material Sub Funds	185,104	94,000	(91,104)
<b>Total Operating Budget Allocation</b>	<b>\$ 3,060,973</b>	<b>\$ 2,349,041</b>	<b>\$ (711,932)</b>
<b>West Valley College Total Allocation</b>	<b>\$ 57,802,499</b>	<b>\$ 51,081,822</b>	<b>\$ (6,720,675)</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Resource Allocation Model Distribution by Location**

	Final Budget 2021-22	Final Budget 2022-23	Variance
<b><u>Mission College</u></b>			
<b>Full-Time Faculty <u>Teaching</u> Allocation</b>			
Salaries	\$ 14,296,176	\$ 14,086,777	\$ (209,399)
Mandatory Benefits	2,707,367	3,116,501	409,134
Medical Benefits	2,227,902	1,998,912	(228,990)
<b>Total Full-Time Faculty Teaching Allocation</b>	<b>\$ 19,231,445</b>	<b>\$ 19,202,190</b>	<b>\$ (29,255)</b>
<b>Full-Time <u>Non-Teaching</u> Faculty Allocation</b>			
Salaries	\$ 3,057,103	\$ 2,988,977	\$ (68,126)
Mandatory Benefits	633,199	712,183	78,984
Medical Benefits	436,948	424,510	(12,438)
<b>Total Full-Time <u>Non-Teaching</u> Faculty Allocation</b>	<b>\$ 4,127,250</b>	<b>\$ 4,125,670</b>	<b>\$ (1,580)</b>
<b>Associate Faculty Allocation</b>			
Associate Faculty Funding - Teaching			
Salaries	\$ 8,998,913	\$ 7,865,753	\$ (1,133,160)
Benefits	1,805,824	1,739,747	(66,077)
Associate Faculty Funding - Non-Teaching			
Salaries	817,200	1,046,211	229,011
Benefits	151,313	231,401	80,088
<b>Total Associate Faculty Allocation</b>	<b>\$ 11,773,250</b>	<b>\$ 10,883,112</b>	<b>\$ (890,138)</b>
<b>Classified and Administrators Salaries Allocation</b>			
Classified			
Salaries	\$ 5,569,332	\$ 4,825,048	\$ (744,284)
Mandatory Benefits	1,786,344	1,663,848	(122,496)
Medical Benefits	1,034,638	919,676	(114,962)
Administrators			
Salaries	3,722,194	3,474,034	(248,160)
Mandatory Benefits	899,786	886,448	(13,338)
Medical Benefits	390,477	357,796	(32,681)
<b>Total Classified and Administrators Salaries Allocation</b>	<b>\$ 13,402,771</b>	<b>\$ 12,126,850</b>	<b>\$ (1,275,921)</b>
<b>Fixed Costs</b>	<b>\$ 372,537</b>	<b>\$ 332,203</b>	<b>\$ (40,334)</b>
<b>Operating Budget Allocation</b>			
College Operating Budget	\$ 1,523,375	\$ 1,439,924	\$ (83,451)
Categorical COLA Support	200,641	-	(200,641)
Contingency Holding	190,146	-	(190,146)
College Transcript Fee /Student Material Sub Funds	417,663	398,191	(19,472)
<b>Total Operating Budget Allocation</b>	<b>\$ 2,331,825</b>	<b>\$ 1,838,115</b>	<b>\$ (493,710)</b>
<b>Mission College Total Allocation</b>	<b>\$ 51,239,077</b>	<b>\$ 48,508,139</b>	<b>\$ (2,730,938)</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Resource Allocation Model Distribution by Location**

	Final Budget 2021-22		Final Budget 2022-23		Variance
<b><u>Districtwide &amp; District Services</u></b>					
<b>Districtwide</b>					
Fixed Costs	\$ 15,970,097	\$	19,102,358	\$	3,132,261
CalSTRS On-Behalf Pension Contribution	\$ 6,184,604	\$	5,256,079	\$	(928,525)
<b>Contingency Holding</b>					
SERP Contribution & Fees	\$ -	\$	1,376,149	\$	1,376,149
SERP Transition	\$ -	\$	450,000	\$	450,000
POA COLA Holding	20,000		40,000		20,000
Capital Outlay Project Support	10,000,000		10,000,000		-
PT Faculty Benefits	900,000		-		(900,000)
Student Fee Support	-		1,719,521		1,719,521
<b>Total CSF Allocation and Contingency Holding</b>	<b>\$ 10,920,000</b>	\$	<b>13,585,670</b>	\$	<b>2,665,670</b>
<b>District Services</b>					
<b>Board of Trustees</b>					
Operating Budget	\$ -	\$	-	\$	-
Salaries	144,290		159,154		14,864
Mandatory Benefits	39,191		46,724		7,533
Medical Benefits	169,362		137,010		(32,352)
<b>Total Board of Trustees Allocation</b>	<b>\$ 352,843</b>	\$	<b>342,888</b>	\$	<b>(9,955)</b>
<b>Chancellor</b>					
Operating Budget	\$ 8,300	\$	8,300	\$	-
Fixed Costs	59,534		56,734		(2,800)
Salaries	531,365		556,260		24,895
Mandatory Benefits	154,711		174,599		19,888
Medical Benefits	33,725		35,079		1,354
<b>Total Chancellor's Office Allocation</b>	<b>\$ 787,635</b>	\$	<b>830,972</b>	\$	<b>43,337</b>
<b>Advancement Foundation</b>					
Operating Budget	\$ 15,000	\$	15,000	\$	-
Fixed Costs	11,868		11,868		-
Salaries	426,433		465,069		38,636
Mandatory Benefits	132,684		154,937		22,253
Medical Benefits	29,452		29,973		521
<b>Total Advancement Allocation</b>	<b>\$ 615,437</b>	\$	<b>676,847</b>	\$	<b>61,410</b>
<b>Government Relations and Public Communications</b>					
Operating Budget	\$ 14,000	\$	14,000	\$	-
Fixed Costs	-		-		-
Salaries	284,705		298,640		13,935
Mandatory Benefits	53,917		65,831		11,914
Medical Benefits	11,533		12,054		521
<b>Total Public Affairs Allocation</b>	<b>\$ 364,155</b>	\$	<b>390,525</b>	\$	<b>26,370</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Resource Allocation Model Distribution by Location**

	Final Budget 2021-22	Final Budget 2022-23	Variance
<b>Athletics</b>			
Operating Budget	\$ -	\$ 447,799	\$ 447,799
Fixed Costs	-	54,342	54,342
Salaries (Non-faculty)	-	654,699	654,699
Salaries (Faculty)	-	487,739	487,739
Mandatory Benefits	-	303,805	303,805
Medical Benefits	-	186,633	186,633
<b>Total Athletics Allocation</b>	<b>\$ -</b>	<b>\$ 2,135,017</b>	<b>\$ 2,135,017</b>
<b>Finance and Administration</b>			
Operating Budget	\$ 196,686	\$ 196,686	\$ -
Fixed Costs	96,504	96,504	-
Salaries	2,092,952	2,298,969	206,017
Mandatory Benefits	665,267	783,491	118,224
Medical Benefits	347,159	341,833	(5,326)
<b>Total Administrative Services Allocation</b>	<b>\$ 3,398,568</b>	<b>\$ 3,717,483</b>	<b>\$ 318,915</b>
<b>Human Resources</b>			
Operating Budget	\$ 48,900	\$ 48,900	\$ -
Fixed Costs	488,977	516,308	27,331
Salaries	1,736,995	1,919,193	182,198
Mandatory Benefits	547,432	650,034	102,602
Medical Benefits	253,853	314,069	60,216
<b>Total Human Resources Allocation</b>	<b>\$ 3,076,157</b>	<b>\$ 3,448,504</b>	<b>\$ 372,347</b>
<b>Public Health and Safety</b>			
Operating Budget	\$ 153,569	\$ 147,297	\$ (6,272)
Fixed Costs	182,266	228,632	46,366
Salaries	850,981	1,027,737	176,756
Mandatory Benefits	184,654	236,226	51,572
Medical Benefits	157,749	163,531	5,782
<b>Total Public Safety Allocation</b>	<b>\$ 1,529,219</b>	<b>\$ 1,803,423</b>	<b>\$ 274,204</b>
<b>General Services</b>			
Operating Budget	\$ 21,188	\$ 21,188	\$ -
Fixed Costs	74,075	90,325	16,250
Salaries	762,374	770,302	7,928
Mandatory Benefits	244,786	264,548	19,762
Medical Benefits	130,153	172,059	41,906
<b>Total General Services Allocation</b>	<b>\$ 1,232,576</b>	<b>\$ 1,318,422</b>	<b>\$ 85,846</b>
<b>Information Systems</b>			
Operating Budget	\$ 146,000	\$ 196,000	\$ 50,000
Fixed Costs	-	-	-
Salaries	4,054,117	5,611,371	1,557,254
Mandatory Benefits	1,257,984	1,872,468	614,484
Medical Benefits	523,840	710,474	186,634
<b>Total Information Systems Allocation</b>	<b>\$ 5,981,941</b>	<b>\$ 8,390,313</b>	<b>\$ 2,408,372</b>
<b>Facilities</b>			
Operating Budget	\$ 368,377	\$ 368,377	\$ -

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Resource Allocation Model Distribution by Location**

	<b>Final Budget 2021-22</b>	<b>Final Budget 2022-23</b>	<b>Variance</b>
Fixed Costs	60,000	74,343	14,343
Salaries	4,252,329	4,231,462	(20,867)
Mandatory Benefits	1,364,337	1,441,397	77,060
Medical Benefits	1,049,873	1,097,708	47,835
<b>Total Facilities Allocation</b>	<b>\$ 7,094,916</b>	<b>\$ 7,213,287</b>	<b>\$ 118,371</b>
<b>Districtwide &amp; District Services Total Allocation</b>	<b>\$ 57,508,148</b>	<b>\$ 68,211,788</b>	<b>\$ 10,703,640</b>

<b>Total Expenditure Budget For All Locations</b>	<b>\$ 166,549,724</b>	<b>\$ 167,801,749</b>	<b>\$ 1,252,027</b>
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**West Valley-Mission Community College District  
Final Budget 2022-2023  
Fixed Cost Schedule**

**MISSION COLLEGE**

Fixed Cost Description	Final Budget 2021-22	Final Budget 2022-23	Budget Adjust. Incr/(Decr)
Faculty Travel & Conference	\$ 115,000	\$ 115,000	\$ -
Tenure Faculty	39,490	26,866	(12,624)
Library Cataloging System	18,000	31,137	13,137
Accreditation	33,380	30,380	(3,000)
Financial Aid Match: Federal Work Study (FWS)	40,727	26,781	(13,946)
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	29,576	43,399	13,823
Miscellaneous Software, Hardware, and Licenses	49,747	58,640	8,893
<b>Total Mission College Fixed Cost</b>	<b>\$ 325,920</b>	<b>\$ 332,203</b>	<b>\$ 6,283</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Fixed Cost Schedule**

**WEST VALLEY COLLEGE**

<b>Fixed Cost Description</b>	<b>Final Budget 2021-22</b>	<b>Final Budget 2022-23</b>	<b>Budget Adjust. Incr/(Decr)</b>
Faculty Travel & Conference	\$ 135,000	\$ 135,000	\$ -
Tenure Faculty	26,327	60,448	34,121
Library Cataloging System	60,000	60,000	-
Accreditation	33,380	33,380	-
Financial Aid Match: Federal Work Study (FWS)	50,041	50,041	-
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	39,305	39,305	-
Print Shop & Copy Management	8,200	-	(8,200)
Student Community Management (Online)	-	11,648	11,648
Miscellaneous Software, Hardware, and Licenses	85,282	39,418	(45,864)
<b>Total West Valley College Fixed Cost</b>	<b>\$ 437,535</b>	<b>\$ 429,240</b>	<b>\$ (8,295)</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Fixed Cost Schedule**

**DISTRICTWIDE**

Fixed Cost Description	Final Budget 2021-22	Final Budget 2022-23	Budget Adjust. Incr/(Decr)
Cal Grant Interest Payment	\$ 1,500	\$ 1,500	\$ -
Student Financial Aid Disbursement and Refunds	7,036	7,388	352
State Social Security Administration Fee	2,500	-	(2,500)
POA Unfunded Accrued Liability	299,194	308,575	9,381
Utilities, Mission College	1,133,628	1,033,628	(100,000)
Utilities, West Valley College	1,194,997	1,294,997	100,000
Budget & Position Control Software	15,480	17,028	1,548
Board Agenda Management	17,500	17,500	-
Board Elections	80,000	200,000	120,000
Legislative Advocacy Services for Basic Aid Districts	-	11,250	11,250
Emergency Preparedness Services	55,000	55,000	-
Bank Service Charges & Credit Card Fees	274,272	274,272	-
Retiree Medical Benefits	4,312,272	4,195,207	(117,065)
Property & Liability Insurance	918,883	939,691	20,808
Unfunded Banked Leave	700,000	700,000	-
Lease Revenue Bonds Debt Payment	2,027,848	4,682,248	2,654,400
FT Faculty STRS contributions for excess sick leave	10,800	217,800	207,000
PT Faculty Medical Benefits Reimbursement	320,000	387,320	67,320
Vacation Payout	300,000	300,000	-
Medical Plan Administration Fee	35,000	35,000	-
Employee Assistance Program	37,485	37,485	-
ADA Accommodations	65,000	65,000	-
Staff Development - Compliance Training	25,000	25,000	-
WVMCEA Travel, Conference, and Tuition Reimbursement	58,600	58,600	-
Annual Software Licenses	1,907,135	2,139,576	232,441
Parts for Computer and Network Repair	43,817	-	(43,817)
Equipment Maintenance - Hardware	200,139	147,025	(53,114)
Computers & Other Equipment Replacement	100,000	100,000	-
Telephone Services	273,920	279,889	5,969
Environmental Reg. Requirements (Hazardous Materials)	104,984	131,109	26,125
E-Procurement Software for Vendor and Bid Management	26,125	26,125	-
Facilities Maintenance Agreements and Services	862,312	925,264	62,952
Unemployment Experience Rate	36,712	36,712	-
Student Bad Debt Allowance	150,000	250,000	100,000
Contract Services for Law Enforcement	140,176	202,169	61,993
<b>Total Districtwide Fixed Cost</b>	<b>\$ 15,737,315</b>	<b>\$ 19,102,358</b>	<b>\$ 3,365,043</b>



**West Valley-Mission Community College District  
Final Budget 2022-2023  
Fixed Cost Schedule**

**DISTRICT SERVICES**

Fixed Cost Description	Final Budget 2021-22	Final Budget 2022-23	Budget Adjust. Incr/(Decr)
Advancement Audit Expense	\$ 10,323	\$ 10,323	\$ -
Advancement Credit Card Management Fee	1,545	1,545	-
Armored Car Service	8,718	8,718	-
Audit Expenses/GASB 34 Financial Statements	51,948	51,948	-
Arbitrage/Actuarial	9,400	9,400	-
Printing Services for Budget/Agendas/Contracts	15,000	5,000	(10,000)
Dues and Copyright Fees	59,534	66,734	7,200
Legal Services	175,000	200,000	25,000
Mediation Services	5,000	5,000	-
Bond Administrative Fee - LRB	11,438	11,438	-
Staff Mandated Training	4,000	4,000	-
Benefits Consultant	84,500	84,500	-
Benefits Tracking System	72,453	72,453	-
Recruitment Database	31,536	33,113	1,577
Employer Tracking and Reporting Services	22,388	22,388	-
Ergonomic Equipment	50,000	50,000	-
Advertising	35,000	35,000	-
Medical Mandated Testing (Injury)	13,000	13,000	-
Supervisors Staff Development	5,200	5,200	-
WVMCEA Negotiator Substitutes	1,000	1,000	-
Title IX Tracking Software (Incident Reporting)	14,900	15,654	754
DOJ, LiveScan Maintenance & Support	27,357	27,683	326
Safety/Maintenance of Standards	112,807	125,269	12,462
Contract Services for Law Enforcement	42,102	75,680	33,578
Gasoline for Facility Vehicles	60,000	74,343	14,343
Contract Required Safety Items	16,250	16,250	-
JPA Hazardous Materials (Supplies & Training)	21,100	37,350	16,250
Mail Service & Maintenance	11,725	11,725	-
Coaches Stipends WVC	38,593	41,978	3,385
Coaches Stipends MC	30,815	12,364	(18,451)
<b>Total District Services Fixed Cost</b>	<b>\$ 1,042,632</b>	<b>\$ 1,129,056</b>	<b>\$ 86,424</b>

**Total Fixed Cost exclude C/O & Offsets**    **\$ 17,543,402**    **\$ 20,992,857**    **\$ 3,449,455**

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Fixed Cost Schedule**

Fixed Cost Description	Final Budget 2021-22	Final Budget 2022-23	Budget Adjust. Incr/(Decr)
<b>Expenditures with Offsetting Revenues:</b>			
Faculty Reassigned Time - WVC	\$ 13,585	\$ -	\$ (13,585)
Faculty Reassigned Time - MC	12,163	-	(12,163)
<b>Carry-over:</b>			
Faculty Conference C/O from 20/21 - negotiated WVC	135,785	-	(135,785)
Faculty Conference C/O from 20/21 - negotiated MC	3,639	-	(3,639)
Board Elections - C/O from Prior Year	232,783	-	(232,783)
<b>Total Fixed Cost with C/O &amp; Offsets</b>	<b>\$ 397,955</b>	<b>\$ -</b>	<b>\$ (397,955)</b>

**Fixed Cost Grand Total    \$    17,941,357    \$    20,992,857    \$    3,051,500**

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Unrestricted General Fund**  
**Account Summary**

Revenues	Final Budget		Percent
	2021-22	2022-23	
Federal Revenues	\$ 5,031	\$ 4,988	0.00%
State Revenues	11,586,487	10,334,710	6.12%
Local Revenues	157,014,727	158,633,706	93.88%
Transfer In	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 168,606,245</b>	<b>\$ 168,973,404</b>	<b>100.00%</b>
<b>Expenditures</b>			
Academic Salaries			
FT Instructional Salaries	\$ 32,362,191	\$ 30,870,349	18.40%
PT Faculty Instructional	19,001,809	16,850,422	10.04%
FT Class Instructional Aid	1,449,198	1,493,014	0.89%
PT Class Instructional Aid	373,932	416,772	0.25%
<b>Total Instructional Salaries</b>	<b>\$ 53,187,130</b>	<b>\$ 49,630,557</b>	<b>29.58%</b>
Non-Instructional Salaries			
FT Faculty Non-Instr/Reassigned Time	\$ 9,041,851	\$ 8,183,317	4.88%
Administrator/Dean	6,063,906	5,809,714	3.46%
PT Faculty Non Teach	306,575	620,365	0.37%
FT Classified	17,514,144	17,572,849	10.47%
FT Management	4,304,228	4,459,791	2.66%
Police	389,117	352,131	0.21%
Supervisor	1,713,855	1,667,886	0.99%
Confidential	2,123,798	2,350,514	1.40%
Hourly Classified & Overtime	1,067,403	826,572	0.49%
<b>Total Non- Instructional</b>	<b>\$ 42,524,877</b>	<b>\$ 41,843,139</b>	<b>24.94%</b>
<b>Total Salaries</b>	<b>\$ 95,712,007</b>	<b>\$ 91,473,696</b>	<b>54.51%</b>
Benefits			
Mandatory Benefit	\$ 28,468,323	\$ 28,999,205	17.28%
Medical Fringe Benefit	12,814,588	11,284,817	6.73%
Early Retirement Incentive Program		1,376,149	0.82%
Other Benefits	302,500	300,000	0.18%
<b>Total Benefits</b>	<b>\$ 41,585,411</b>	<b>\$ 41,960,171</b>	<b>25.01%</b>
Operating Expenses & Equipment			
Supplies and Materials	\$ 973,133	\$ 830,690	0.50%
Utilities and Housekeeping Services	2,702,405	2,687,748	1.60%
General Operating Expense and Services	8,725,821	9,294,344	5.54%
Capital Outlay	-	-	0.00%
Library Books	-	-	0.00%
Software and Equipment	305,039	332,377	0.20%
Other Outgo: Debt Retirement/Fees	11,438	11,438	0.01%
Transfer Out	16,340,130	20,596,976	12.27%
Other Student Aid	68,881	82,704	0.05%
Contingency Holding	125,459	531,605	0.32%
<b>Total Operating Expenditures</b>	<b>\$ 29,252,306</b>	<b>\$ 34,367,882</b>	<b>20.48%</b>
<b>Total Expenditures</b>	<b>\$ 166,549,724</b>	<b>\$ 167,801,749</b>	<b>100.00%</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Interfund Transfers**

Fund Description	Transfer In	Transfer Out
<b>Unrestricted General Funds 110000 &amp; 110819</b>		
To Retiree Health Benefits Fund 291000		\$ 4,195,207
To Lease Revenue Bonds Debt Service Fund 292XXX		\$ 4,682,248
To Child Development Center Fund 330000		\$ 617,136
To Capital Projects Fund 410505		\$ 10,000,000
To Parking Fund 139000		\$ 1,027,297
To Health Services Fund 138000		\$ 75,088
<b>Federal Student Aid Admin Fund 120002</b>		
From Financial Aid Funds 741001 & 741002	\$ 31,974	
<b>HEERF III (Higher Education Emergency Relief Fund) Grant Fund 130013</b>		
To Child Development Center Fund 330000		\$ 500,000
<b>Health Services Fund 138000</b>		
From Unrestricted General Fund 110000	\$ 75,088	
From Pharmacy Technician MC Fund 591307	\$ 600	
<b>Parking Fund 139000</b>		
From Unrestricted General Fund 110000	\$ 1,027,297	
<b>Retiree Benefits Fund 291000</b>		
From Unrestricted General Fund 110819	\$ 4,195,207	
<b>Lease Revenue Bonds Debt Service Fund 292XXX</b>		
From Unrestricted General Fund 110819	\$ 4,313,716	
From Unrestricted General Fund 110000	\$ 368,532	
<b>Child Development Center Fund 330000</b>		
From Unrestricted General Fund 110000	\$ 617,136	
From HEERF III Grant Fund 130013	\$ 500,000	
<b>Capital Projects Fund 410505</b>		
From Unrestricted General Fund 110000	\$ 10,000,000	
<b>Pharmacy Technician MC Fund 591307</b>		
To Health Services Fund 138000		\$ 600
<b>Facilities Rental Fees WV Fund 597003</b>		
To Antenna/Cell Tower Tech Support Fund 597503		\$ 40,000
<b>Antenna/Cell Tower Tech Support Fund 597503</b>		
From Facilities Rental Fees Fund 597003	\$ 40,000	
<b>Financial Aid Funds 741001 &amp; 741002</b>		
To Federal Student Aid Admin Fund 120002		\$ 31,974
<b>Total</b>	<b>\$ 21,169,550</b>	<b>\$ 21,169,550</b>

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## RESTRICTED GENERAL FUNDS

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The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. In general, unrestricted monies can be used for any legal purpose deemed necessary. Restricted monies are generally from an external source that requires the monies be used for specific purposes.

**Restricted General Grants and Categorical Funds 120-136** are established for the District to receive financial assistance from Federal, State and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Fund 120-136 restricted programs can be categorized by their source of revenue. The classification by total income is as follows:

Federal	21.58 %
State	65.12%
Local	13.24%
Transfer-In (Match)	00.06%

Federal, State, and Local agencies frequently require that a district receiving special funding provide general fund dollars to the restricted program. This “match” varies by funding agency and may be in the form of a cash contribution to pay for specific expenditures, or it may be an “in-kind” contribution that is made through allocation of existing district resources such as use of a facility or use of equipment, utilities, or personnel.

The restricted general fund is used to account for categorical and special funded programs including Student Equity and Achievement Programs (SEAP), Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), and California Work Opportunity and Responsibility to Kids (CalWORKs).

Adjustments for these programs will be made when funds are allocated to the District. Each of the categorical programs must balance its expenditures with expected revenues. These budgets will be updated throughout the year as entitlements and apportionments are revised and approved by the granting agencies.

Below is a short description of the categorical programs. Most of the programs receive a “match” from the Unrestricted General Fund 110.

CARE – Cooperative Agencies Resources for Education is designed to assist Extended Opportunity Programs and Services (EOPS) students who at the time of acceptance into CARE are recipients

of TANF (Temporary Assistance for Needy Families) and CalWORKs (California Work Opportunity and Responsibility to Kids), and are single heads of household with children under 14 years old, to break the welfare-dependency cycle by completing college-level educational training programs, and therefore, become more employable and economically self-sufficient. In addition, grants and allowances for childcare, transportation, books and supplies are provided to enhance the retention, persistence, graduation and transfer rates of these highly motivated, but academically high risks, students in their chosen educational objectives

EOPS – Extended Opportunity Programs and Services program's primary goal is to encourage the enrollment, retention and transfer of students handicapped by language, social, economic and educational disadvantages, and to facilitate the successful completion of their goals and objectives in college. EOPS offers academic and support counseling, financial aid and other support services.

DSPS – Disabled Students Programs and Services program provides support services, specialized instruction, and educational accommodations to students with disabilities so they can participate as fully and benefit as equitably from the college experience as their non-disabled peers.

SEA Program – Student Equity and Achievement Program consolidates the Basic Skills Initiative (BSI), Student Equity (SE) and the Student Success and Support Program (SSSP) with the intent of supporting Guided Pathways and the system-wide goal to eliminate achievement gaps. Starting with FY 2019-20, the State will integrate the three programs and allocate funding to Districts. Districts will be responsible for allocating the funds to its colleges. On November 5, 2018, the WVMCCD District Council approved the internal college allocation for FY 2019-20 to be based on a three-year average of actual allocations (2016-17, 2017-18, and 2018-19). The colleges will determine the process to allocate funds to the individual programs.

Financial Aid – The Student Financial Assistance Program provides coordination, technical assistance and policy leadership for the California Community Colleges with respect to locally administered federal, state and institutional financial aid programs. In addition, resources are provided for the Board Financial Assistance Program (BFAP).

The largest allocation of the State grants is funded by the Workforce and Economic Development Program Grant. The purpose of the program is to advance the state's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement, technology deployment and business development consistent with the state's regional economies.

Lottery revenue restricted for instructional materials is included as State revenue and allocated to the colleges based on FTES.

**Health Services Fund 138** is a restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted

to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. Students are assessed \$21 per semester for Fall/Spring and \$18 for the Summer.

**Parking Fund 139** is established for the receipt and accounting of parking fees and revenues from citations. Education Code Section 76360 authorizes community college districts to assess a parking fee either through semester permits or a daily parking fee. The present fee schedule assesses \$50 for a Fall or Spring semester permit and \$25 for the summer semester. The Colleges assess a \$3 fee for a daily permit except for a grace period offered the week prior to and the first week of the Fall and Spring semesters. The collected fees must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities.

**Other Restricted Fund 137** is established for the accounting of the Smart Pass (previously called "Eco Pass") student fees and payments to the Santa Clara County Valley Transportation Authority (VTA) for student transportation. The Board of Trustees approved the mandatory Smart Pass Transportation Fee for Mission College students at its April 19, 2016, Board Meeting. Starting Fall 2016, students are required to pay the fee. The fees collected from students are restricted for the purchase of VTA passes. All unspent money shall be refunded to students. Other non-grant miscellaneous restricted funds are also recorded in this fund.

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Restricted General Funds**

**Consolidated (All Funds)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 17,319,000	\$ 18,171,624	\$ 9,811,809	\$ 10,713,783
State Revenue	24,112,624	32,303,625	19,519,021	32,714,138
Local Revenue	7,274,749	7,363,067	4,179,179	7,615,148
Transfer In	32,529	127,320	126,753	1,134,959
<b>Total Revenues</b>	<b>\$ 48,738,902</b>	<b>\$ 57,965,636</b>	<b>\$ 33,636,762</b>	<b>\$ 52,178,028</b>
<b>Expenditures</b>				
Academic Salaries	\$ 4,360,151	\$ 5,280,158	\$ 4,804,608	\$ 4,444,872
Classified Salaries	8,847,384	9,498,352	7,583,541	8,559,741
Benefits	4,207,832	4,638,599	3,785,824	4,218,344
Supplies and Materials	3,907,782	5,340,129	1,805,221	5,536,190
Operating Expenses	11,288,037	14,632,137	7,601,286	14,974,398
Capital Outlay	4,107,950	7,612,106	3,697,465	3,941,479
Transfer Out	1,046,952	1,182,211	1,064,329	500,000
Student Financial Aid	-	-	-	-
Other Student Aid	5,833,199	5,977,769	3,960,264	6,024,196
Reserve for Contingency	6,508,108	5,426,502	-	4,242,418
<b>Total Expenditures</b>	<b>\$ 50,107,395</b>	<b>\$ 59,587,963</b>	<b>\$ 34,302,539</b>	<b>\$ 52,441,638</b>
Incr/(Decr) in Fund Balance	\$ (1,368,493)	\$ (1,622,328)	\$ (665,776)	\$ (263,610)
Beginning Fund Balance	\$ 2,978,534	\$ 2,978,534	\$ 2,978,534	\$ 2,312,758
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,610,041</b>	<b>\$ 1,356,206</b>	<b>\$ 2,312,758</b>	<b>\$ 2,049,148</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ -	\$ -	\$ 263,610	\$ -
Restricted for Health Services	560,977	553,495	800,767	800,767
Restricted for Parking Fund	1,049,064	802,711	1,248,382	1,248,382
<b>Ending Fund Balance</b>	<b>\$ 1,610,041</b>	<b>\$ 1,356,206</b>	<b>\$ 2,312,758</b>	<b>\$ 2,049,148</b>



**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 17,319,000	\$ 18,171,624	\$ 9,811,809	\$ 10,713,783
State Revenue	24,112,624	32,303,625	19,519,021	32,334,878
Local Revenue	5,508,036	5,959,979	2,823,418	6,576,114
Transfer In	31,929	34,902	34,335	31,974
<b>Total Revenues</b>	<b>\$ 46,971,589</b>	<b>\$ 56,470,130</b>	<b>\$ 32,188,583</b>	<b>\$ 49,656,749</b>
<b>Expenditures</b>				
Academic Salaries	\$ 4,149,115	\$ 5,050,940	\$ 4,586,426	\$ 4,223,358
Classified Salaries	7,380,397	8,036,435	6,413,322	7,258,328
Benefits	3,534,967	3,952,480	3,256,225	3,616,258
Supplies and Materials	3,751,418	5,193,854	1,762,462	5,495,724
Operating Expenses	10,962,739	14,347,088	7,476,427	14,688,598
Capital Outlay	4,072,950	7,571,106	3,673,774	3,871,479
Transfer Out	1,046,952	1,182,211	1,064,329	500,000
Student Financial Aid	-	-	-	-
Other Student Aid	5,833,199	5,977,769	3,960,264	6,024,196
Reserve for Contingency	6,508,108	5,426,502	-	4,242,418
<b>Total Expenditures</b>	<b>\$ 47,239,845</b>	<b>\$ 56,738,385</b>	<b>\$ 32,193,229</b>	<b>\$ 49,920,359</b>
Incr/(Decr) in Fund Balance	\$ (268,256)	\$ (268,256)	\$ (4,646)	\$ (263,610)
Beginning Fund Balance	\$ 268,256	\$ 268,256	\$ 268,256	\$ 263,610
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,610</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ -	\$ -	\$ 263,610	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,610</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 7,092,664	\$ 7,124,116	\$ 3,889,925	\$ 3,693,845
State Revenue	10,045,741	11,921,263	8,482,767	12,203,938
Local Revenue	1,440,190	1,505,633	901,273	1,718,686
Transfer In	17,869	20,842	20,842	17,869
<b>Total Revenues</b>	<b>\$ 18,596,464</b>	<b>\$ 20,571,854</b>	<b>\$ 13,294,807</b>	<b>\$ 17,634,338</b>
<b>Expenditures</b>				
Academic Salaries	\$ 1,837,914	\$ 2,057,446	\$ 1,722,527	\$ 1,418,438
Classified Salaries	2,949,847	3,311,261	2,668,421	2,961,036
Benefits	1,781,534	1,760,305	1,453,125	1,560,727
Supplies and Materials	1,886,996	2,049,161	1,044,038	1,409,667
Operating Expenses	3,231,572	4,301,116	2,854,979	3,486,505
Capital Outlay	2,011,468	2,463,157	1,509,393	1,157,645
Transfer Out	75,216	163,016	45,134	-
Student Financial Aid	-	-	-	-
Other Student Aid	2,230,048	2,406,384	2,112,608	1,911,145
Reserve for Contingency	2,809,093	2,216,558	-	3,770,307
<b>Total Expenditures</b>	<b>\$ 18,813,688</b>	<b>\$ 20,728,404</b>	<b>\$ 13,410,226</b>	<b>\$ 17,675,470</b>
Incr/(Decr) in Fund Balance	\$ (217,224)	\$ (156,550)	\$ (115,418)	\$ (41,132)
Beginning Fund Balance	\$ 20,290	\$ 20,290	\$ 20,290	\$ 41,132
Adjustment	\$ 196,935	\$ 136,260	\$ 136,260	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,132</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ -	\$ -	\$ 41,132	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,132</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 10,226,336	\$ 10,963,241	\$ 5,845,458	\$ 7,019,938
State Revenue	13,189,205	16,723,940	9,414,354	17,504,020
Local Revenue	2,501,054	2,491,054	953,221	2,656,676
Transfer In	14,060	14,060	13,493	14,105
<b>Total Revenues</b>	<b>\$ 25,930,655</b>	<b>\$ 30,192,295</b>	<b>\$ 16,226,526</b>	<b>\$ 27,194,739</b>
<b>Expenditures</b>				
Academic Salaries	\$ 2,301,201	\$ 2,972,124	\$ 2,862,529	\$ 2,714,920
Classified Salaries	3,946,467	4,102,933	3,377,882	3,816,957
Benefits	1,677,000	2,079,904	1,732,697	1,943,729
Supplies and Materials	1,784,504	2,826,692	620,593	3,880,551
Operating Expenses	6,355,155	8,022,120	3,782,483	8,633,372
Capital Outlay	1,769,644	2,627,259	1,172,618	1,240,181
Transfer Out	971,736	1,018,195	1,018,195	500,000
Student Financial Aid	-	-	-	-
Other Student Aid	3,603,151	3,571,385	1,847,656	4,113,051
Reserve for Contingency	3,669,015	3,209,944	-	402,111
<b>Total Expenditures</b>	<b>\$ 26,077,873</b>	<b>\$ 30,430,556</b>	<b>\$ 16,414,654</b>	<b>\$ 27,244,872</b>
Incr/(Decr) in Fund Balance	\$ (147,218)	\$ (238,261)	\$ (188,128)	\$ (50,133)
Beginning Fund Balance	\$ 36,641	\$ 36,641	\$ 36,641	\$ 50,133
Adjustment	\$ 110,577	\$ 201,620	\$ 201,621	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,133</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ -	\$ -	\$ 50,133	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,133</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**District Services**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ 84,267	\$ 76,426	\$ -
State Revenue	877,678	3,658,422	1,621,899	2,626,920
Local Revenue	1,566,792	1,963,292	968,924	2,200,752
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,444,470</b>	<b>\$ 5,705,981</b>	<b>\$ 2,667,249</b>	<b>\$ 4,827,672</b>

**Expenditures**

Academic Salaries	\$ 10,000	\$ 21,370	\$ 1,369	\$ 90,000
Classified Salaries	484,083	622,241	367,019	480,335
Benefits	76,433	112,271	70,402	111,802
Supplies and Materials	79,918	318,001	97,831	205,506
Operating Expenses	1,376,012	2,023,852	838,965	2,568,721
Capital Outlay	291,838	2,480,690	991,763	1,473,653
Transfer Out	-	1,000	1,000	-
Other Student Aid	-	-	-	-
Reserve for Contingency	30,000	-	-	70,000
<b>Total Expenditures</b>	<b>\$ 2,348,284</b>	<b>\$ 5,579,425</b>	<b>\$ 2,368,349</b>	<b>\$ 5,000,017</b>

Incr/(Decr) in Fund Balance      \$ 96,186    \$ 126,556    \$ 298,900    \$ (172,345)

Beginning Fund Balance            \$ 211,326    \$ 211,326    \$ 211,326    \$ 172,345

Adjustment                            \$ (307,512)    \$ (337,882)    \$ (337,881)    \$ -

**Ending Fund Balance**            \$ -            \$ -            \$ 172,345    \$ -

**Restricted Fund Balance**

Restricted for Grants & Other      \$ -            \$ -            \$ 172,345    \$ -

**Ending Fund Balance**            \$ -            \$ -            \$ 172,345    \$ -

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Other Restricted General Fund - Fund 137**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	155,000	147,351	120,642	134,960
Transfer In	-	900	900	-
<b>Total Revenues</b>	<b>\$ 155,000</b>	<b>\$ 148,251</b>	<b>\$ 121,542</b>	<b>\$ 134,960</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	15,000	15,900	8,572	10,000
Benefits	1,054	1,054	597	695
Supplies and Materials	946	946	-	-
Operating Expenses	138,000	130,351	112,372	124,265
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 155,000</b>	<b>\$ 148,251</b>	<b>\$ 121,542</b>	<b>\$ 134,960</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Health Services Fund 138**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	379,260
Local Revenue	792,963	709,518	689,355	391,674
Transfer In	600	86,668	86,668	75,688
<b>Total Revenues</b>	<b>\$ 793,563</b>	<b>\$ 796,186</b>	<b>\$ 776,023</b>	<b>\$ 846,622</b>
<b>Expenditures</b>				
Academic Salaries	\$ 211,036	\$ 229,218	\$ 218,182	\$ 221,514
Classified Salaries	461,334	486,992	397,673	364,591
Benefits	249,690	261,144	208,964	231,570
Supplies and Materials	128,918	105,829	8,647	13,966
Operating Expenses	40,744	18,644	927	14,981
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,091,722</b>	<b>\$ 1,101,827</b>	<b>\$ 834,392</b>	<b>\$ 846,622</b>
Incr/(Decr) in Fund Balance	\$ (298,159)	\$ (305,641)	\$ (58,369)	\$ -
Beginning Fund Balance	\$ 859,136	\$ 859,136	\$ 859,136	\$ 800,767
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 560,977</b>	<b>\$ 553,495</b>	<b>\$ 800,767</b>	<b>\$ 800,767</b>
<b>Restricted Fund Balance</b>				
Restricted for Health Services	\$ 560,977	\$ 553,495	\$ 800,767	\$ 800,767
<b>Ending Fund Balance</b>	<b>\$ 560,977</b>	<b>\$ 553,495</b>	<b>\$ 800,767</b>	<b>\$ 800,767</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Restricted General Fund - Parking Fund 139**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	818,750	546,219	545,765	512,400
Transfer In	-	4,850	4,850	1,027,297
<b>Total Revenues</b>	<b>\$ 818,750</b>	<b>\$ 551,069</b>	<b>\$ 550,615</b>	<b>\$ 1,539,697</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	990,653	959,025	763,973	926,822
Benefits	422,121	423,921	320,039	369,821
Supplies and Materials	26,500	39,500	34,112	26,500
Operating Expenses	146,554	136,054	11,561	146,554
Capital Outlay	35,000	41,000	23,691	70,000
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,620,828</b>	<b>\$ 1,599,500</b>	<b>\$ 1,153,376</b>	<b>\$ 1,539,697</b>
Incr/(Decr) in Fund Balance	\$ (802,078)	\$ (1,048,431)	\$ (602,761)	\$ -
Beginning Fund Balance	\$ 1,851,142	\$ 1,851,142	\$ 1,851,142	\$ 1,248,382
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,049,064</b>	<b>\$ 802,711</b>	<b>\$ 1,248,382</b>	<b>\$ 1,248,382</b>
<b>Restricted Fund Balance</b>				
Restricted for Parking Fund	\$ 1,049,064	\$ 802,711	\$ 1,248,382	\$ 1,248,382
<b>Ending Fund Balance</b>	<b>\$ 1,049,064</b>	<b>\$ 802,711</b>	<b>\$ 1,248,382</b>	<b>\$ 1,248,382</b>

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## DEBT SERVICE FUNDS

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Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues accounted for in Debt Service Funds are primarily from special property tax levies, interest, or operational income from completed projects financed by revenue bonds, energy loans, or may receive interfund transfers from other funds servicing the debt. Debt Service Fund cash and investments are generally maintained in the appropriate county treasury.

The District uses the Debt Service Fund to account for the accumulation and distribution of funds for retired employee health benefit costs as well as to account for lease revenue bonds and other forms of debt financing that are repaid over several years.

**Measure C, H, and W Bond Redemption Fund 212** is the designated fund used to record principal and interest payments for General Obligation Bonds issued under provisions of Chapter 5, Division 7, Part 49 of the Education Code Section 81901.

**Retiree Health Benefits Fund 291** is used to report the accumulation of resources for, and the payment of, general long-term debt. This fund was established for the payment of the District's current liability for benefits of eligible retirees.

**Lease Revenue Bonds Debt Service Fund 292** is designated to track the principal and interest debt payments pertaining to the 2009 bonds that financed the Other Post-Employment Benefits (OPEB) Trust Fund and the renovation of the West Valley College Student Center Project. Also recorded in this fund is the debt payment for the 2011 bonds to finance the Solar Projects at West Valley College and Mission College.



**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Debt Service Fund**

**Consolidated (All Funds)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 79,514	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	134,300	130,204	130,204	112,750
Local Revenue	49,020,774	53,030,903	53,030,901	46,493,585
Sale of Bond Proceeds	-	-	-	13,991,514
Transfer In	6,340,120	6,010,617	5,936,486	8,877,455
<b>Total Revenues</b>	<b>\$ 55,574,708</b>	<b>\$ 59,251,238</b>	<b>\$ 59,177,104</b>	<b>\$ 69,554,818</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,236,272	3,925,001	3,925,001	4,195,207
Supplies and Materials	-	-	-	-
Operating Expenses	76,000	57,768	57,768	58,000
Capital Outlay	-	-	-	-
Other Outgo	57,890,425	57,890,425	57,890,426	61,950,323
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 62,202,697</b>	<b>\$ 61,873,194</b>	<b>\$ 61,873,194</b>	<b>\$ 66,203,530</b>
Incr/(Decr) in Fund Balance	\$ (6,627,989)	\$ (2,621,956)	\$ (2,696,090)	\$ 3,351,288
Beginning Fund Balance	\$ 59,291,973	\$ 59,291,973	\$ 59,291,973	\$ 56,595,883
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 52,663,984</b>	<b>\$ 56,670,017</b>	<b>\$ 56,595,883</b>	<b>\$ 59,947,171</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 40,648,853	\$ 44,573,998	\$ 44,573,995	\$ 47,608,945
Restricted for Debt <b>Reserve</b>	\$ 887,644	\$ 888,207	\$ 814,075	\$ 1,108,413
<b>Assigned Fund Balance</b>				
Assigned to Retiree Benefits	\$ 11,427,488	\$ 11,507,813	\$ 11,507,813	\$ 11,529,813
<b>Ending Fund Balance</b>	<b>\$ 52,963,984</b>	<b>\$ 56,970,017</b>	<b>\$ 56,895,883</b>	<b>\$ 60,247,171</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**General Obligation Bonds Debt Service - Fund 212**

**Consolidated (Measure H, C & W)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	134,300	130,204	130,204	112,750
Local Revenue	49,020,694	52,949,935	52,949,933	46,413,365
Sale of Bond Proceeds	-	-	-	13,991,514
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 49,154,994</b>	<b>\$ 53,080,139</b>	<b>\$ 53,080,137</b>	<b>\$ 60,517,629</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	56,077,181	56,077,181	56,077,181	57,482,679
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,077,181</b>	<b>\$ 56,077,181</b>	<b>\$ 56,077,181</b>	<b>\$ 57,482,679</b>
Incr/(Decr) in Fund Balance	\$ (6,922,187)	\$ (2,997,042)	\$ (2,997,045)	\$ 3,034,950
Beginning Fund Balance	\$ 47,571,040	\$ 47,571,040	\$ 47,571,040	\$ 44,573,995
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 40,648,853</b>	<b>\$ 44,573,998</b>	<b>\$ 44,573,995</b>	<b>\$ 47,608,945</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 40,648,853	\$ 44,573,998	\$ 44,573,995	\$ 47,608,945
<b>Ending Fund Balance</b>	<b>\$ 40,648,853</b>	<b>\$ 44,573,998</b>	<b>\$ 44,573,995</b>	<b>\$ 47,608,945</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Debt Service - Fund 2120XX**  
**General Obligation Bonds, 2004 Measure H**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	36,300	34,284	34,284	30,000
Local Revenue	12,440,694	14,278,120	14,278,119	13,361,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,476,994</b>	<b>\$ 14,312,404</b>	<b>\$ 14,312,403</b>	<b>\$ 13,391,000</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	13,946,575	13,946,575	13,946,575	14,229,801
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,946,575</b>	<b>\$ 13,946,575</b>	<b>\$ 13,946,575</b>	<b>\$ 14,229,801</b>

Incr/(Decr) in Fund Balance      \$ (1,469,581)    \$ 365,829    \$ 365,828    \$ (838,801)

Beginning Fund Balance      \$ 11,189,360    \$ 11,189,360    \$ 11,189,360    \$ 11,555,188

Adjustment      \$ -    \$ -    \$ -    \$ -

**Ending Fund Balance    \$ 9,719,779    \$ 11,555,189    \$ 11,555,188    \$ 10,716,387**

**Restricted Fund Balance**

Restricted for Debt Service      \$ 9,719,779    \$ 11,555,189    \$ 11,555,188    \$ 10,716,387

**Ending Fund Balance    \$ 9,719,779    \$ 11,555,189    \$ 11,555,188    \$ 10,716,387**

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Debt Service - Fund 212102**  
**General Obligation Bonds, 2012 Measure C**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	45,000	43,280	43,280	30,000
Local Revenue	16,545,000	17,619,774	17,619,773	12,475,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 16,590,000</b>	<b>\$ 17,663,054</b>	<b>\$ 17,663,053</b>	<b>\$ 12,505,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	17,155,006	17,155,006	17,155,006	17,673,771
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,155,006</b>	<b>\$ 17,155,006</b>	<b>\$ 17,155,006</b>	<b>\$ 17,673,771</b>
Incr/(Decr) in Fund Balance	\$ (565,006)	\$ 508,048	\$ 508,046	\$ (5,168,771)
Beginning Fund Balance	\$ 12,379,450	\$ 12,379,450	\$ 12,379,450	\$ 12,887,496
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 11,814,444</b>	<b>\$ 12,887,498</b>	<b>\$ 12,887,496</b>	<b>\$ 7,718,725</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 11,814,444	\$ 12,887,498	\$ 12,887,496	\$ 7,718,725
<b>Ending Fund Balance</b>	<b>\$ 11,814,444</b>	<b>\$ 12,887,498</b>	<b>\$ 12,887,496</b>	<b>\$ 7,718,725</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Debt Service - Fund 212151**  
**General Obligation Bonds, 2018 Measure W**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	53,000	52,640	52,640	52,750
Local Revenue	20,035,000	21,052,041	21,052,041	20,577,365
Sale of Bond Proceeds	-	-	-	13,991,514
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 20,088,000</b>	<b>\$ 21,104,681</b>	<b>\$ 21,104,681</b>	<b>\$ 34,621,629</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	24,975,600	24,975,600	24,975,600	25,579,107
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 24,975,600</b>	<b>\$ 24,975,600</b>	<b>\$ 24,975,600</b>	<b>\$ 25,579,107</b>
Incr/(Decr) in Fund Balance	\$ (4,887,600)	\$ (3,870,919)	\$ (3,870,919)	\$ 9,042,522
Beginning Fund Balance	\$ 24,002,230	\$ 24,002,230	\$ 24,002,230	\$ 20,131,311
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 19,114,630</b>	<b>\$ 20,131,311</b>	<b>\$ 20,131,311</b>	<b>\$ 29,173,833</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 19,114,630	\$ 20,131,311	\$ 20,131,311	\$ 29,173,833
<b>Ending Fund Balance</b>	<b>\$ 19,114,630</b>	<b>\$ 20,131,311</b>	<b>\$ 20,131,311</b>	<b>\$ 29,173,833</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Other Debt Service - Fund 291 and 292**

**Consolidated**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 79,514	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	-	-	-	-
Local Revenue	80	80,968	80,969	80,220
Transfer In	6,340,120	6,010,617	5,936,486	8,877,455
<b>Total Revenues</b>	<b>\$ 6,419,714</b>	<b>\$ 6,171,099</b>	<b>\$ 6,096,968</b>	<b>\$ 9,037,189</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,236,272	3,925,001	3,925,001	4,195,207
Supplies and Materials	-	-	-	-
Operating Expenses	76,000	57,768	57,768	58,000
Capital Outlay	-	-	-	-
Other Outgo	1,813,244	1,813,244	1,813,244	4,467,644
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,125,516</b>	<b>\$ 5,796,013</b>	<b>\$ 5,796,013</b>	<b>\$ 8,720,851</b>
Incr/(Decr) in Fund Balance	\$ 294,198	\$ 375,086	\$ 300,955	\$ 316,338
Beginning Fund Balance	\$ 11,720,933	\$ 11,720,933	\$ 11,720,933	\$ 12,021,888
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 12,015,131</b>	<b>\$ 12,096,019</b>	<b>\$ 12,021,888</b>	<b>\$ 12,338,226</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Reserve	\$ 887,644	\$ 888,207	\$ 814,075	\$ 1,108,413
<b>Assigned Fund Balance</b>				
Assigned to Retiree Benefits	\$ 11,427,488	\$ 11,507,813	\$ 11,507,813	\$ 11,529,813
<b>Ending Fund Balance</b>	<b>\$ 12,315,131</b>	<b>\$ 12,396,019</b>	<b>\$ 12,321,888</b>	<b>\$ 12,638,226</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Retiree Health Benefit - Fund 291**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	-	80,325	80,325	80,000
Transfer In	4,312,272	3,982,769	3,982,769	4,195,207
<b>Total Revenues</b>	<b>\$ 4,312,272</b>	<b>\$ 4,063,094</b>	<b>\$ 4,063,094</b>	<b>\$ 4,275,207</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,236,272	3,925,001	3,925,001	4,195,207
Supplies and Materials	-	-	-	-
Operating Expenses	76,000	57,768	57,768	58,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,312,272</b>	<b>\$ 3,982,769</b>	<b>\$ 3,982,769</b>	<b>\$ 4,253,207</b>
Incr/(Decr) in Fund Balance	\$ -	\$ 80,325	\$ 80,325	\$ 22,000
Beginning Fund Balance	\$ 11,427,488	\$ 11,427,488	\$ 11,427,488	\$ 11,507,813
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 11,427,488</b>	<b>\$ 11,507,813</b>	<b>\$ 11,507,813</b>	<b>\$ 11,529,813</b>
<b>Assigned Fund Balance</b>				
Assigned to Retiree Benefits	\$ 11,427,488	\$ 11,507,813	\$ 11,507,813	\$ 11,529,813
<b>Ending Fund Balance</b>	<b>\$ 11,427,488</b>	<b>\$ 11,507,813</b>	<b>\$ 11,507,813</b>	<b>\$ 11,529,813</b>

**West Valley - Mission Community College District**  
**Final Budget 2022-2023**  
**Lease Revenue Bonds Debt Service - Fund 292**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 79,514	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	-	-	-	-
Local Revenue	80	643	643	220
Transfer In	2,027,848	2,027,848	1,953,718	4,682,248
<b>Total Revenues</b>	<b>\$ 2,107,442</b>	<b>\$ 2,108,005</b>	<b>\$ 2,033,874</b>	<b>\$ 4,761,982</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	1,813,244	1,813,244	1,813,244	4,467,644
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,813,244</b>	<b>\$ 1,813,244</b>	<b>\$ 1,813,244</b>	<b>\$ 4,467,644</b>
Incr/(Decr) in Fund Balance	\$ 294,198	\$ 294,761	\$ 220,629	\$ 294,338
Beginning Fund Balance	\$ 593,446	\$ 593,446	\$ 593,446	\$ 814,075
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 887,644</b>	<b>\$ 888,207</b>	<b>\$ 814,075</b>	<b>\$ 1,108,413</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Reserve	\$ 887,644	\$ 888,207	\$ 814,075	\$ 1,108,413
<b>Ending Fund Balance</b>	<b>\$ 887,644</b>	<b>\$ 888,207</b>	<b>\$ 814,075</b>	<b>\$ 1,108,413</b>



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## SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

**Child Care Development Fund 330** is designated to account for all revenues derived from the operation of childcare and development services. Support for this program is received from Federal, State and local sources. Federal funds are provided through the Federal food reimbursement program. State funds are provided through the Department of Education, preschool grant, food grant, and tax bailout allocations. Local income is generated from childcare fees.

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Child Development - Fund 330**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 25,500	\$ 25,500	\$ 20,142	\$ 24,888
State Revenue	301,111	572,385	565,726	524,398
Local Revenue	594,500	404,915	318,569	243,872
Transfer In	746,952	671,736	671,736	1,117,136
<b>Total Revenues</b>	<b>\$ 1,668,063</b>	<b>\$ 1,674,536</b>	<b>\$ 1,576,173</b>	<b>\$ 1,910,294</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,042,327	752,697	380,576	1,139,594
Benefits	605,031	506,305	279,890	662,411
Supplies and Materials	41,755	192,841	13,300	83,289
Operating Expenses	30,450	35,765	613	25,000
Capital Outlay	-	2,544	2,544	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,719,563</b>	<b>\$ 1,490,152</b>	<b>\$ 676,923</b>	<b>\$ 1,910,294</b>
Incr/(Decr) in Fund Balance	\$ (51,500)	\$ 184,384	\$ 899,250	\$ -
Beginning Fund Balance	\$ 300,967	\$ 300,967	\$ 300,967	\$ 1,200,217
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 249,467</b>	<b>\$ 485,351</b>	<b>\$ 1,200,217</b>	<b>\$ 1,200,217</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 249,467	\$ 485,351	\$ 1,200,217	\$ 1,200,217
<b>Ending Fund Balance</b>	<b>\$ 249,467</b>	<b>\$ 485,351</b>	<b>\$ 1,200,217</b>	<b>\$ 1,200,217</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Child Development - Fund 330**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 12,250	\$ 12,250	\$ 10,842	\$ 11,638
State Revenue	161,111	280,523	280,523	249,398
Local Revenue	370,500	258,805	171,452	131,572
Transfer In	75,216	-	-	241,666
<b>Total Revenues</b>	<b>\$ 619,077</b>	<b>\$ 551,578</b>	<b>\$ 462,816</b>	<b>\$ 634,274</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	387,045	298,818	94,241	377,148
Benefits	211,327	203,135	66,326	207,837
Supplies and Materials	19,505	43,110	11,372	37,289
Operating Expenses	1,200	6,515	35	12,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 619,077</b>	<b>\$ 551,578</b>	<b>\$ 171,974</b>	<b>\$ 634,274</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 290,842	\$ -
Beginning Fund Balance	\$ 161,535	\$ 161,535	\$ 161,535	\$ 452,377
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 161,535</b>	<b>\$ 161,535</b>	<b>\$ 452,377</b>	<b>\$ 452,377</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 161,535	\$ 161,535	\$ 452,377	\$ 452,377
<b>Ending Fund Balance</b>	<b>\$ 161,535</b>	<b>\$ 161,535</b>	<b>\$ 452,377</b>	<b>\$ 452,377</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Child Development - Fund 330**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 13,250	\$ 13,250	\$ 9,300	\$ 13,250
State Revenue	140,000	291,862	285,203	275,000
Local Revenue	224,000	146,110	147,117	112,300
Transfer In	671,736	671,736	671,736	875,470
<b>Total Revenues</b>	<b>\$ 1,048,986</b>	<b>\$ 1,122,958</b>	<b>\$ 1,113,356</b>	<b>\$ 1,276,020</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	655,282	453,879	286,335	762,446
Benefits	393,704	303,170	213,565	454,574
Supplies and Materials	22,250	149,731	1,928	46,000
Operating Expenses	29,250	29,250	578	13,000
Capital Outlay	-	2,544	2,544	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,100,486</b>	<b>\$ 938,574</b>	<b>\$ 504,948</b>	<b>\$ 1,276,020</b>
Incr/(Decr) in Fund Balance	\$ (51,500)	\$ 184,384	\$ 608,408	\$ -
Beginning Fund Balance	\$ 139,433	\$ 139,433	\$ 139,433	\$ 747,841
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 87,933</b>	<b>\$ 323,817</b>	<b>\$ 747,841</b>	<b>\$ 747,841</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 87,933	\$ 323,817	\$ 747,841	\$ 747,841
<b>Ending Fund Balance</b>	<b>\$ 87,933</b>	<b>\$ 323,817</b>	<b>\$ 747,841</b>	<b>\$ 747,841</b>

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## CAPITAL PROJECTS FUNDS

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The Capital Projects Fund is used to account for the expenditure of funds for major renovation, repair, and new construction projects. Much of the funding for these projects is provided by the State under the Scheduled Maintenance and Capital Construction programs. All capital construction projects funded by the State, or large locally funded projects, are accounted for in the Capital Projects Fund. Minor and routine maintenance projects are accounted for in other funds of the District. The District utilizes a Capital Projects Fund, State Scheduled Maintenance Fund, Measure C and Measure W Fund.

**Capital Projects Fund 410** is established to track major facility projects and equipment acquisitions. When there is a State Facilities bond, the State partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. Pages 98-100 provide the details of the major construction projects proposed in the Five-Year Construction Plan.

The Educational and Facilities Master Plan (E&FMP) for Mission College and West Valley College integrates the instructional program needs with the facilities necessary to achieve the instructional program requirements and provide direction to the capital construction activities.

**State Scheduled Maintenance Fund 410** tracks the physical plant & special repair funds that may be used for scheduled maintenance projects, including architectural barrier removal, seismic repairs, or hazardous substance projects.

**Measure C Bond Funds 430001-430003** are designated in Education Code Section 81961 for the deposit of proceeds from the sale of community college revenue bonds. Such deposits are used to meet the costs of acquisition or construction and all expenditures related to the authorized voter approved projects. When State funds are not provided for in a project, the District must use local funds, and may seek a voter approved bond measure.

On June 5, 2012, West Valley-Mission Community College District voters passed Measure C, a \$350,000,000 bond issuance. The first issue, in the amount of \$100,000,000, was sold in August 2012 making funds available for major construction projects at West Valley College and Mission College. On January 15, 2013, the Board of Trustees approved the Measure C Project Priority List allocating \$34,600,000 for District Services projects, \$157,700,000 for Mission College projects, and \$157,700,000 for West Valley College projects. The second issue, in the amount of \$150,000,000, was sold in February 2015. The Bond issuance was rated as AAA by both Moody's and Standard & Poor's. The third and final issuance, in the amount of \$100,000,000, was sold in September 2017. It is anticipated that all Measure C funds will be expended by June 30, 2023.

**Measure W Bond Fund 430004-430005** are designated to record capital project expenditures relating to the issuance of the bonds. On November 6, 2018, West Valley-Mission community College District voters passed Measure W, a \$698,000,000 bond issuance. The first issue, in the amount of \$150,000,000, was sold in April 2019. The second issue, in the amount of

\$175,000,000, was sold in July 2022. The Bonds are being issued to finance the acquisition, construction, modernization and equipping of District sites and facilities. The Bond issuance was rated as AAA by both Moody's and Standard & Poor's.

Budgets are reported on a project basis and the actual revenues and expenditures are accounted for on a fiscal basis. Funding may come from several sources such as State funding or from local revenues, such as the Mission-West Valley Land Corporation.

Constitutional and statutory provisions require boards of community college districts that have approved Proposition 39 bond measures to secure two annual independent audits of those bond proceeds. Each such district must conduct an annual independent performance audit of the Proposition 39 bond proceeds to ensure that the funds have been expended only for specified projects (Performance Audit) and an annual independent financial audit of the proceeds until they have all been expended for their specified facilities projects.

### **Construction Updates**

Construction continues at both West Valley and Mission College. Under the Measure C and Measure W Bond Programs, major projects were completed at both campuses providing upgraded facilities and infrastructure that support the educational programs.

A summary of the projects by project phase are as follows:

#### **Planning Phase**

- WVC – The Educational and Facilities Master Plan is underway with the hiring of the Collaborative Brain Trust during spring of 2020. The Facilities Master Planning will commence upon completion of the Educational Plan in 2022.

#### **Working Drawings and DSA Approval Phase**

- MC – Performing Arts Center  
This project is funded by State Capital Outlay funds and Measure W. LPA Inc. was selected as the architect for the project. The working drawings are complete and at DSA.
- WVC - Fine Arts and Music Replacement Building  
DLR Architects was selected as the architect for the project. The preliminary design is complete and is now in working drawings. Estimated completion is September 2022.
- WVC – Theater Renovation and Expansion Project  
DLR Architects was selected as the architect for the project. The preliminary design is complete and is now in working drawings. Estimated completion is December 2022.
- MC – Library Renovation Project  
Working drawings are in progress with an estimated completion date of September 2022.

## Bidding Phase

- WVC – Learning Resource Center Renovation  
This project is funded by State Capital Outlay, Measure C, and Measure W local bond funds. The working drawings are complete. DSA approval was received in February 2022.

## Construction Phase

- MC – MT Replacement Building (MTR)  
Gonsalves & Stronck Construction Co., Inc. was the lowest responsive bid and awarded the contract. The project is currently under construction and is estimated to be completed in September 2022.
- WVC – Fine Arts Replacement Building  
Twelve multi-prime construction contracts were awarded by the Board on December 8, 2020. The project is currently under construction and is estimated to be completed in September 2022.
- MC – Child Development Center Renovation  
Construction started in December 2021 and is estimated to be complete by September 2022.
- WVC – Outdoor Physical Education Facilities Upgrades – Baseball complex  
DLR Architects was selected for this project. The project is under construction through a multi-prime delivery method and is estimated to be complete by December 2022.
- DS – Utility and Electrical Upgrades at West Valley College – IS Generator replacement, electrical and HVAC modifications.  
This project is under construction and is estimated to be complete by August 2022.
- DS – Utility and Electrical Upgrades at West Valley College – Switch 2.1 12KV loop upgrade.  
This project is under construction and is estimated to be complete by June 2022.
- MC – Plaza Completion Project  
WRNS Studios was selected as the architect for this project. This project ties in the new Interdisciplinary Plaza and the new MTR projects to complete the fire lane access road in the Campus. Project bid awarded in March 2022, construction in progress. Estimated construction completion is November 2022.
- DS WVC – Vasona Creek Improvements  
This project is funded by grants and Measure W. The working drawings are complete and are in the Division of the State Architect (DSA) for review and approval. DSA approval was received in March 2022. Estimated construction completion is March 2023.
- DS MC – Alternative Energy - Solar Panels – Parking Lots B and E  
SunPower was selected as the solar provider by the District for this project. The working drawings are complete and were approved in March 2022. Estimated completion is July 2023.

## Completed Projects

- WVC – Planetarium Building
- WVC – Swing Space for the Learning Resource Center Renovation project.
- MC – Interdisciplinary Plaza Project
- WVC – Athletic Turf Restoration - Softball Complex Upgrades
- DS- Information Systems Server Upgrades at West Valley College – Main Point of Connection (MPOE)
- MC – Baseball Field Turf Replacement (BTR)
- DS MC – Storm Water Master Plan & Implementation
- MC – Outdoor PE Facilities Upgrade - Master Plan
- WVC – Swing Space for Building Projects – LRC Renovation Project
- DS MC – Alternative Energy Projects - Electrical Vehicle Charging Stations
- DS WVC – Alternative Energy Projects - Electrical Vehicle Charging Stations
- WVC – Modular Classroom Removal and Site Restoration
- DS WVC – ADA Barrier Removal – ADA Parking for Theater and LRC at WVC
- MC Campus Wide Landscaping Restoration and Gateway Addition - IP Monument Sign.
- DS WVC – Alternative Energy Projects Solar Panels



**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Capital Projects - Fund 410 and 430**

**Consolidated**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	4,473,643	7,962,666	4,814,498	3,148,168
Local Revenue	6,064,215	5,626,884	3,774,182	6,727,233
Sales of Bond Proceeds	-	-	-	174,068,624
Transfer In	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total Revenues</b>	<b>\$ 20,537,858</b>	<b>\$ 23,589,550</b>	<b>\$ 18,588,679</b>	<b>\$ 193,944,025</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,003,013	2,164,089	1,795,310	2,102,313
Benefits	832,843	892,520	707,080	717,006
Supplies and Materials	57,489	69,233	60,382	55,831
Operating Expenses	11,170,012	12,389,765	1,163,672	11,174,896
Capital Outlay	170,147,499	174,301,240	72,822,131	279,097,117
Other Outgo	-	5,500	5,500	5,500
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 184,210,856</b>	<b>\$ 189,822,347</b>	<b>\$ 76,554,074</b>	<b>\$ 293,152,663</b>
Incr/(Decr) in Fund Balance	\$ (163,672,998)	\$ (166,232,797)	\$ (57,965,395)	\$ (99,208,638)
Beginning Fund Balance	\$ 192,525,198	\$ 192,525,198	\$ 192,525,198	\$ 134,559,803
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 28,852,200</b>	<b>\$ 26,292,401</b>	<b>\$ 134,559,803</b>	<b>\$ 35,351,165</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ 28,852,200	\$ 26,292,401	\$ 134,559,803	\$ 35,351,165
<b>Ending Fund Balance</b>	<b>\$ 28,852,200</b>	<b>\$ 26,292,401</b>	<b>\$ 134,559,803</b>	<b>\$ 35,351,165</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Capital Projects - Fund 410**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	4,473,643	7,962,666	4,814,498	3,148,168
Local Revenue	4,622,950	4,185,619	2,545,229	4,740,796
Transfer In	10,000,000	10,000,000	10,000,000	10,000,000
<b>Total Revenues</b>	<b>\$ 19,096,593</b>	<b>\$ 22,148,285</b>	<b>\$ 17,359,727</b>	<b>\$ 17,888,964</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	134,032	125,532	124,690	117,169
Benefits	64,814	64,571	63,636	56,542
Supplies and Materials	57,489	69,233	60,382	55,831
Operating Expenses	1,255,653	2,048,747	1,150,065	1,817,718
Capital Outlay	6,244,213	11,059,609	6,958,226	7,005,076
Other Outgo	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,756,201</b>	<b>\$ 13,367,692</b>	<b>\$ 8,356,998</b>	<b>\$ 9,052,336</b>
Incr/(Decr) in Fund Balance	\$ 11,340,392	\$ 8,780,593	\$ 9,002,729	\$ 8,836,628
Beginning Fund Balance	\$ 17,511,807	\$ 17,511,807	\$ 17,511,807	\$ 26,514,536
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 28,852,199</b>	<b>\$ 26,292,400</b>	<b>\$ 26,514,536</b>	<b>\$ 35,351,164</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ 28,852,199	\$ 26,292,400	\$ 26,514,536	\$ 35,351,164
<b>Ending Fund Balance</b>	<b>\$ 28,852,199</b>	<b>\$ 26,292,400</b>	<b>\$ 26,514,536</b>	<b>\$ 35,351,164</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**General Obligation Bonds Construction Funds - Fund 430**

**Consolidated**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Interest and Investment Income	\$ 1,441,265	\$ 1,441,265	\$ 1,228,952	\$ 1,986,437
Sales of Bond Proceeds	-	-	-	174,068,624
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,441,265</b>	<b>\$ 1,441,265</b>	<b>\$ 1,228,952</b>	<b>\$ 176,055,061</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,868,981	2,038,557	1,670,619	1,985,144
Benefits	768,029	827,949	643,444	660,464
Supplies and Materials	-	-	-	-
Operating Expenses	9,914,359	10,341,018	13,608	9,357,178
Capital Outlay	163,903,286	163,241,631	65,863,905	272,092,041
Bond Administrative Fees	-	5,500	5,500	5,500
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 176,454,655</b>	<b>\$ 176,454,655</b>	<b>\$ 68,197,076</b>	<b>\$ 284,100,327</b>
Incr/(Decr) in Fund Balance	\$ (175,013,390)	\$ (175,013,390)	\$ (66,968,124)	\$ (108,045,266)
Beginning Fund Balance	\$ 175,013,390	\$ 175,013,390	\$ 175,013,390	\$ 108,045,266
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,045,266</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 108,045,266	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,045,266</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**2012 Measure C, Series B - Fund 430002**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Interest and Investment Income	\$ 49,350	\$ 49,350	\$ 36,325	\$ -
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 49,350</b>	<b>\$ 49,350</b>	<b>\$ 36,325</b>	<b>\$ -</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	70,000	70,000	59,064	-
Benefits	6,223	6,223	5,227	-
Operating Expenses	4,241	4,241	16	3,134
<b>Bond Administration</b>				
Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	197,544	-	-	-
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Renovation WV	-	-	-	-
Fine Arts Replacement Bldg. WV	2,519,232	2,519,232	2,519,232	-
Student Svcs Center Replacement Bldg. WV	-	-	-	-
Business Division Renovation WV	-	-	-	-
Humanities Fine Arts Building Renovation WV	-	-	-	-
PE Dept. Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	-	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	-	-	-	-
Planetarium New Building WV	-	-	-	-
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	1,664,527	1,664,527	1,664,527	-
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	-	-	-	-
MT Replacement Building MC	2,842,467	3,040,011	3,040,010	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	-	-	-	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	-	-	-	-
Security, Safety & Monitoring DS	-	-	-	-
Bond Administrative Fees	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,304,234</b>	<b>\$ 7,304,234</b>	<b>\$ 7,288,075</b>	<b>\$ 3,134</b>
Incr/(Decr) in Fund Balance	\$ (7,254,884)	\$ (7,254,884)	\$ (7,251,750)	\$ (3,134)
Beginning Fund Balance	\$ 7,254,884	\$ 7,254,884	\$ 7,254,884	\$ 3,134
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,134</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 3,134	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,134</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**2012 Measure C, Series C - Fund 430003**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Interest and Investment Income	\$ 429,635	\$ 429,635	\$ 340,633	\$ 210,023
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 429,635</b>	<b>\$ 429,635</b>	<b>\$ 340,633</b>	<b>\$ 210,023</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,047,255	1,216,831	1,082,545	1,382,873
Benefits	411,574	471,494	386,647	354,294
Operating Expenses	3,899,949	3,668,265	6,796	1,875,958
<b>Bond Administration</b>				
Capital Outlay	39,955	9,000	-	4,000
Program Management Costs	-	-	-	-
Program Contingency	192,499	192,499	-	192,499
Operational Administrative Costs	-	-	-	-
Learning Resource Center Renovation WV	18,240,957	18,244,773	1,089,907	17,154,866
Fine Arts Replacement Bldg. WV	8,055,330	8,060,020	5,499,760	2,875,398
Student Svcs Center Replacement Bldg. WV	-	-	-	-
Business Division Renovation WV	-	-	-	-
Humanities Fine Arts Bldg. Renovation WV	-	-	-	-
PE Department Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	-	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	-	-	-	-
Planetarium New Building WV	45,106	45,106	70,148	39,501
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	3,039,665	3,046,353	2,477,204	577,466
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	540,047	548,679	481,489	67,190
MT Replacement Building MC	14,080,822	14,084,639	8,091,485	5,993,154
Performing Arts Building MC	-	-	-	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	-	-	-	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	-	-	-	-
Security, Safety & Monitoring DS	-	-	-	-
Bond Administrative Fees	-	5,500	5,500	5,500
<b>Total Expenditures</b>	<b>\$ 49,593,159</b>	<b>\$ 49,593,159</b>	<b>\$ 19,191,480</b>	<b>\$ 30,522,699</b>
Incr/(Decr) in Fund Balance	\$ (49,163,524)	\$ (49,163,524)	\$ (18,850,847)	\$ (30,312,676)
Beginning Fund Balance	\$ 49,163,524	\$ 49,163,524	\$ 49,163,524	\$ 30,312,676
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,312,676</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 30,312,676	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,312,676</b>	<b>\$ -</b>

2012 Measure C, Series 2017C sold on October 4, 2017

**West Valley-Mission Community College District  
Final Budget 2022-2023  
2018 Measure W, Series A - Fund 430004**

**Districtwide**

	Final Budget 2021-22	Working Budget 2021-22	Actual 2021-22	Final Budget 2022-23
<b>Revenues</b>				
Interest and Investment Income	\$ 962,280	\$ 962,280	\$ 851,995	\$ 558,414
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 962,280</b>	<b>\$ 962,280</b>	<b>\$ 851,995</b>	<b>\$ 558,414</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	751,726	751,726	529,011	602,271
Benefits	350,232	350,232	251,571	306,170
Operating Expenses	6,010,169	6,668,512	6,796	6,260,086
<b>Bond Administration</b>				
Capital Outlay	-	-	-	-
Program Management Costs	4,632	1,085,632	-	498,568
Program Contingency	2,683,580	430,437	-	430,437
Fine Arts & Music New Building WV	3,410,274	3,659,586	1,138,608	2,520,979
Theater Renovation and Expansion WV	100,000	3,542,000	423,699	3,118,301
PE & Gym Buildings Renovation WV	-	-	-	-
Outdoor PE Facilities Upgrades WV	12,482,247	26,181,582	12,125,343	14,253,500
Landscape and Gateway Additions WV	3,431,815	3,431,815	751,707	2,704,144
Modular Removal Site Restoration WV	25,342	25,342	18,875	6,467
Learning Resource Center Renovation WV	12,490,647	-	-	-
Signage & Wayfinding Master Plan WV	182,745	182,745	-	182,745
Outdoor Classroom & Perf Space Add WV	195,000	-	-	-
Fine Arts Replacement Building WV	9,622,318	11,922,318	6,691,035	5,384,605
Swing Space for Building Projects WV	647,964	842,964	657,816	185,148
Athletic Field Turf Restoration WV	-	100,000	-	100,000
Childcare Dev. Center Renovation MC	5,983,849	9,233,849	4,108,217	5,289,752
STEM Center New Building MC	929,500	929,500	-	929,500
Outdoor PE Facilities Upgrades MC	3,251,463	57,875	57,874	-
Library Renovation MC	5,416,141	5,416,141	737,812	4,678,329
Student Campus Center Renovation MC	-	-	-	-
Swing Space Renovation Projects MC	949,573	949,573	47,171	902,402
Signage & Wayfinding Master Plan MC	250,000	250,000	-	250,000
Landscaping & Gateway Additions MC	820,337	5,513,925	1,229,289	4,300,622
MT Replacement Building MC	2,195,766	2,195,766	1,402,093	839,975
Performing Arts Building MC	19,955,922	8,342,909	1,819,995	6,522,914
District Services Building DS	-	-	-	-
Alternative Energy Project DS	16,829,281	16,829,281	5,762,825	11,297,638
Police Building and Yard DS at WV	953,436	2,403,436	1,081,816	1,321,620
ADA Barrier Removal DS	710,835	210,835	32,105	178,729
Vasona Creek Improvements DS	712,465	1,639,278	190,669	1,448,609
Security, Safety & Monitoring DS	923,975	723,975	265,351	458,624
IS Server & Infrastructure Upgrade DS	209,364	909,364	91,388	821,176
Utility/Electrical Building Upgrade DS	2,041,019	1,541,019	894,163	661,209
Underground Water & Sewer Upgrade DS	1,045,016	945,016	507,829	437,187
Storm Water MP & Implement DS	657,768	457,768	136,607	321,161
Fire Alarm Upgrades DS	100,000	100,000	-	100,000
HVAC/Lighting Energy Retrofit DS	281,252	281,252	234,381	46,871
Parking Lot/Road/Sidewalk Replacement DS	2,951,609	1,451,609	523,479	928,131
<b>Total Expenditures</b>	<b>\$ 119,557,262</b>	<b>\$ 119,557,262</b>	<b>\$ 41,717,521</b>	<b>\$ 78,287,870</b>
Incr/(Decr) in Fund Balance	\$ (118,594,982)	\$ (118,594,982)	\$ (40,865,526)	\$ (77,729,456)
Beginning Fund Balance	\$ 118,594,982	\$ 118,594,982	\$ 118,594,982	\$ 77,729,456
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,729,456</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 77,729,456	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,729,456</b>	<b>\$ -</b>

**West Valley-Mission Community College District  
Final Budget 2022-2023  
2018 Measure W, Series B - Fund 430005**

**Districtwide**

	Final Budget 2021-22	Working Budget 2021-22	Actual 2021-22	Final Budget 2022-23
<b>Revenues</b>				
Interest and Investment Income	\$ -	\$ -	\$ -	\$ 1,218,000
Sales of Bond Proceeds	-	-	-	174,068,624
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,286,624</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Operating Expenses	-	-	-	1,218,000
<b>Bond Administration</b>				
Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	2,344,800
Program Contingency	-	-	-	12,803,374
Fine Arts & Music New Building WV	-	-	-	17,686,053
Theater Renovation and Expansion WV	-	-	-	24,379,200
Black Box Theater New Building WV	-	-	-	5,481,800
Wellness Center New Building WV	-	-	-	4,610,625
Outdoor PE Facilities Upgrades WV	-	-	-	755,000
Landscape and Gateway Additions WV	-	-	-	1,000,000
Learning Resource Center Renovation WV	-	-	-	12,490,647
Outdoor Classroom & Perf Space Add WV	-	-	-	1,000,000
Swing Space for Building Projects WV	-	-	-	931,400
STEM Center New Building MC	-	-	-	5,815,170
Library Renovation MC	-	-	-	12,762,000
Storage and Recycling Facilities MC	-	-	-	3,000,000
Modular Removal Site Restoration MC	-	-	-	1,594,193
Swing Space Renovation Projects MC	-	-	-	2,821,800
Landscaping & Gateway Additions MC	-	-	-	1,875,012
Outdoor Classroom & Perf. Space Add MC	-	-	-	1,500,000
Performing Arts Building MC	-	-	-	36,683,213
Administration Building Upgrades DS	-	-	-	3,038,705
Police Building and Yard DS at WV	-	-	-	3,754,717
ADA Barrier Removal DS	-	-	-	853,315
Security, Safety & Monitoring DS	-	-	-	404,202
IS Server & Infrastructure Upgrade DS	-	-	-	3,825,149
Utility/Electrical Building Upgrade DS	-	-	-	2,221,553
Underground Water & Sewer Upgrade DS	-	-	-	1,630,479
Storm Water MP & Implement DS	-	-	-	1,823,621
Fire Alarm Upgrades DS	-	-	-	400,000
HVAC/Lighting Energy Retrofit DS	-	-	-	386,644
Parking Lot/Road/Sidewalk Replacement DS	-	-	-	2,280,952
Police Parking & Storage Facilities DS	-	-	-	3,915,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,286,624</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

2022 Measure W, Series 2022B sold on July 7, 2022

# FUSION

## District Projects Priority Order (2022-2028)

### Planning

#### West Valley-Mission Community College District (490)

No. Project	Campus	Source	Total Cost	Schedule of Funds					
				2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>2 Visual Arts Replacement Building</b>									
West Valley College									
Occupancy: 2022-23		STATE:	\$0						
Net ASF: 4,406		DISTRICT:	\$30,498,451						
<b>3 MT Portables Replacement Building</b>									
Mission College									
Occupancy: 2021-22		STATE:	\$10,814,000						
Net ASF: -4,183		DISTRICT:	\$10,686,000						
<b>4 Learning Resource Center Renovation</b>									
West Valley College Phases E									
Occupancy: 2023-24		STATE:	\$18,590,000	\$0					
Net ASF: -1,165		DISTRICT:	\$18,419,000	\$544,000					
<b>5 Performing Arts Building</b>									
Mission College Phases C,E									
Occupancy: 2023-24		STATE:	\$14,007,000	\$12,983,000					
Net ASF: 21,500		DISTRICT:	\$16,564,000	\$15,541,000					
<b>7 CDC Building Renovation</b>									
Mission College									
Occupancy: 2022-23		STATE:	\$0						
Net ASF: 183		DISTRICT:	\$10,043,200						
<b>8 Library Renovation</b>									
Mission College Phases C,E									
Occupancy: 2023-24		STATE:	\$0	\$0					
Net ASF: 634		DISTRICT:	\$18,523,800	\$16,764,038					
<b>9 Fine Arts &amp; Music Replacement</b>									
West Valley College Phases C Phases E									
Occupancy: 2024-25		STATE:	\$0	\$0	\$0				
Net ASF: 2,653		DISTRICT:	\$23,602,701	\$20,121,302	\$1,239,142				
<b>10 New STEM Center</b>									
Mission College Phases P Phases W Phases C Phases E									
Occupancy: 2027-28		STATE:	\$0	\$0	\$0	\$0	\$0		
Net ASF: 0		DISTRICT:	\$72,244,800	\$903,060	\$5,960,196	\$61,588,692	\$3,792,852		
<b>11 Theater Renovation &amp; Expansion</b>									
West Valley College Phases C,E									
Occupancy: 2024-25		STATE:	\$9,970,000	\$9,147,000					
Net ASF: 4,079		DISTRICT:	\$9,990,000	\$9,167,000					
<b>12 Outdoor P.E. Facilities Upgrades</b>									
Mission College									
Occupancy: 2027-28		STATE:	\$0						
Net ASF: 14,949		DISTRICT:	\$19,758,600						
<b>13 P.E. / Wellness Center</b>									
West Valley College Phases P Phases W Phases C Phases E									
Occupancy: 2026-27		STATE:	\$0	\$0	\$0	\$0	\$0		
Net ASF: 43,626		DISTRICT:	\$74,379,402	\$929,743	\$6,136,301	\$63,408,439	\$3,904,919		
<b>14 Student Campus Center Renovation</b>									
Mission College Phases P,W Phases C,E									
Occupancy: 2027-28		STATE:	\$14,331,308		\$1,238,084	\$13,093,224			
Net ASF: -444		DISTRICT:	\$15,769,522		\$1,343,596	\$14,425,926			



**15 P.E. / Gym Buildings Renovation**

West Valley College			Phases P,W	Phases C,E
Occupancy: 2027-28	STATE:	\$14,544,151	\$1,279,845	\$13,264,306
Net ASF: 0	DISTRICT:	\$14,544,151	\$1,279,845	\$13,264,306

**16 College M&O Storage and Recycling Facilities**

Mission College			Phases P,W	Phases C,E
Occupancy: 2028-29	STATE:	\$2,011,398	\$180,223	\$1,831,175
Net ASF: 10,500	DISTRICT:	\$2,011,640	\$180,223	\$1,831,417

**17 Gym and Partial PE Phase II Building Renovation**

Mission College			Phases P,W	Phases C	Phases E
Occupancy: 2028-29	STATE:	\$5,659,389	\$485,673	\$5,173,716	\$0
Net ASF: 0	DISTRICT:	\$5,658,989	\$485,673	\$5,171,209	\$2,107

**18 STEM Classroom Expansion and Upgrades**

West Valley College			Phases P,W	Phases C,E
Occupancy: 2028-29	STATE:	\$2,883,919	\$238,240	\$2,645,679
Net ASF: 6,500	DISTRICT:	\$2,883,777	\$238,240	\$2,645,537

**19 New Administration Building**

West Valley College			Phases P,W	Phases C,E
Occupancy: 2028-29	STATE:	\$4,953,378	\$373,208	\$4,580,170
Net ASF: 4,335	DISTRICT:	\$4,952,547	\$373,208	\$4,579,339

**20 Admin Building Renovation**

West Valley College			Phases P,W	Phases C,E
Occupancy: 2028-29	STATE:	\$2,343,557	\$229,251	\$2,114,306
Net ASF: 0	DISTRICT:	\$2,343,750	\$229,251	\$2,114,499

**21 Telecommunications Building Renovation**

Mission College			Phases P,W	Phases C,E
Occupancy: 2028-29	STATE:	\$2,587,380	\$248,482	\$2,338,898
Net ASF: 0	DISTRICT:	\$2,586,923	\$248,482	\$2,338,441

**22 Outdoor P.E. Facilities Upgrades**

West Valley College			Phases E	
Occupancy: 2022-23	STATE:	\$0	\$0	\$0
Net ASF: 14,949	DISTRICT:	\$24,881,489	\$1,549,081	

**23 Police Building and Yard**

West Valley College			Phases C	Phases E
Occupancy: 2023-24	STATE:	\$0	\$0	\$0
Net ASF: 4,675	DISTRICT:	\$6,348,602	\$5,412,182	\$333,302

**24 Accessibility/ADA Barrier Removal**

West Valley District Office*				
Occupancy: 2026-27	STATE:	\$0		
Net ASF: 0	DISTRICT:	\$3,915,000		

**25 Vasona Creek Improvements**

West Valley District Office*				
Occupancy: 2023-24	STATE:	\$0		
Net ASF: 0	DISTRICT:	\$1,957,500		

**26 Security, Safety and Monitoring Projects**

West Valley District Office*				
Occupancy: 2026-27	STATE:	\$0		
Net ASF: 0	DISTRICT:	\$3,870,000		

**27 Utility & Electrical Upgrades**

West Valley District Office*				
Occupancy: 2026-27	STATE:	\$0		
Net ASF: 0	DISTRICT:	\$13,050,000		

**28 Underground Water and Sewer Line Upgrades**

West Valley District Office\*

Occupancy: 2026-27      **STATE:**                      \$0  
 Net ASF: 0                      **DISTRICT:**      \$15,165,000

**29 Storm Water Master Plan and Implementation**

West Valley District Office\*

Occupancy: 2026-27      **STATE:**                      \$0  
 Net ASF: 0                      **DISTRICT:**      \$6,525,000

**30 Fire Alarm Upgrades**

West Valley District Office\*

			Phases P	Phases W	Phases C
Occupancy: 2027-28	<b>STATE:</b>	\$0	\$0	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$3,262,500	\$40,781	\$269,156	\$2,952,563

**31 HVAC & Lighting Energy Retrofit Projects**

West Valley District Office\*

			Phases P	Phases W	Phases C
Occupancy: 2030-31	<b>STATE:</b>	\$0	\$0	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$9,000,000	\$112,500	\$742,500	\$8,145,000

**32 Modular Building Removal & Site Restoration**

Mission College

			Phases P,W	Phases C
Occupancy: 2027-28	<b>STATE:</b>	\$0	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$3,704,400	\$351,918	\$3,352,482

**33 Science Building Renovation & Repurposing**

Mission College

			Phases P	Phases W
Occupancy: 2030-31	<b>STATE:</b>	\$0	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$19,837,800	\$247,973	\$1,636,619

**34 Signage & Wayfinding Masterplan & Implementation**

Mission College

			Phases C
Occupancy: 2030-31	<b>STATE:</b>	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$2,469,600	\$2,234,988

**35 Hospitality Management Reconstruction**

Mission College

			Phases P	Phases W	Phases C
Occupancy: 2030-31	<b>STATE:</b>	\$0	\$0	\$0	\$0
Net ASF: 0	<b>DISTRICT:</b>	\$8,000,000	\$100,000	\$660,000	\$6,820,000

**36 Soccer Field Addition**

Mission College

			Phases P	Phases W	Phases C
Occupancy: 2030-31	<b>STATE:</b>	\$3,357,919	\$124,895	\$144,836	\$3,088,188
Net ASF: 9,580	<b>DISTRICT:</b>	\$3,358,242	\$124,895	\$144,836	\$2,869,121

**37 Campus-wide Landscape Restoration & Gateway Additions**

West Valley College

Occupancy: 2030-31      **STATE:**                      \$0  
 Net ASF: 0                      **DISTRICT:**      \$11,343,101

<b>GRAND TOTALS</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	
	<b>STATE:</b>	\$106,053,399	\$12,983,000	\$9,147,000	\$2,517,929	\$28,112,607	\$18,808,839	\$144,836	\$3,088,188
	<b>DISTRICT:</b>	\$492,149,487	\$23,976,006	\$53,425,003	\$73,384,499	\$95,290,838	\$27,062,327	\$14,385,360	\$11,327,847

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## PROPRIETARY FUNDS

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Proprietary funds include enterprise funds and internal service funds. Both of these types of funds are used to account for services provided on a fee-supported basis. The District does not use an internal service fund. Enterprise funds are used to account for the activities of the Community Education and Contract Education programs of the District. The Budget and Accounting Manual and generally accepted accounting principles allow both of these types of business activities to be recorded in the enterprise funds when the intent of the governing board is to operate these programs as a distinct business operation.

**Community Education, Workforce and Economic Development Fund 591** is used to account for Community Education and Contract Education. Community Education consists of non-credit, fee supported community education programs and services offered at both campuses. Typical fee-supported offerings consist of career focus classes, computer, health, fitness, and enrichment. Contract education offerings are required to be priced at a level that will recover the actual costs, including administration of providing these programs. The Contract Education fund has primarily two programs: Corporate Training and Contracted Student Program.

**Entrepreneurial Fund 597** is used to account for an operation when it is the intent of the governing board to conduct an operation as a business and to account for its total operating costs. Such costs are primarily recovered through user charges.

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Proprietary Fund Group**

**Consolidated (Fund 591 and 597)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,378,555	2,941,801	2,691,870	2,212,621
Transfer In	300,000	425,963	425,963	40,000
<b>Total Revenues</b>	<b>\$ 2,678,555</b>	<b>\$ 3,367,764</b>	<b>\$ 3,117,833</b>	<b>\$ 2,252,621</b>
<b>Expenditures</b>				
Academic Salaries	\$ 211,941	\$ 211,941	\$ 13,184	\$ 215,971
Classified Salaries	1,912,449	1,898,445	1,160,834	1,242,499
Benefits	508,984	516,898	206,412	349,985
Supplies and Materials	206,897	226,705	36,245	200,079
Operating Expenses	1,530,584	2,117,818	459,191	1,417,108
Capital Outlay	128,826	85,389	8,270	113,220
Transfer Out	600	121,413	120,900	40,600
Grants/Donations/Scholarships	1,500	1,500	829	1,500
Reserve for Contingency	219,500	224,659	-	-
<b>Total Expenditures</b>	<b>\$ 4,721,281</b>	<b>\$ 5,404,768</b>	<b>\$ 2,005,865</b>	<b>\$ 3,580,962</b>
Incr/(Decr) in Fund Balance	\$ (2,042,726)	\$ (2,037,004)	\$ 1,111,968	\$ (1,328,341)
Beginning Fund Balance	\$ 4,250,557	\$ 4,250,557	\$ 4,250,557	\$ 5,362,525
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 2,207,831</b>	<b>\$ 2,213,553</b>	<b>\$ 5,362,525</b>	<b>\$ 4,034,184</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 2,207,831	\$ 2,213,553	\$ 5,362,525	\$ 4,034,184
<b>Ending Fund Balance</b>	<b>\$ 2,207,831</b>	<b>\$ 2,213,553</b>	<b>\$ 5,362,525</b>	<b>\$ 4,034,184</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Community Education, Workforce and Economic Development - Fund 591**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,671,075	2,053,778	1,911,411	1,449,330
Transfer In	300,000	300,000	300,000	-
<b>Total Revenues</b>	<b>\$ 1,971,075</b>	<b>\$ 2,353,778</b>	<b>\$ 2,211,411</b>	<b>\$ 1,449,330</b>
<b>Expenditures</b>				
Academic Salaries	\$ 128,750	\$ 128,750	\$ -	\$ 128,750
Classified Salaries	1,271,887	1,245,137	842,196	606,019
Benefits	324,741	324,741	125,379	151,865
Supplies and Materials	82,390	88,578	28,441	109,994
Operating Expenses	1,061,323	1,609,275	195,404	966,142
Capital Outlay	7,548	12,048	5,506	15,048
Transfer Out	600	1,413	900	600
Grants/Donations/Scholarships	1,500	1,500	829	1,500
Reserve for Contingency	219,500	69,500	-	-
<b>Total Expenditures</b>	<b>\$ 3,098,239</b>	<b>\$ 3,480,942</b>	<b>\$ 1,198,655</b>	<b>\$ 1,979,918</b>
Incr/(Decr) in Fund Balance	\$ (1,127,164)	\$ (1,127,164)	\$ 1,012,757	\$ (530,588)
Beginning Fund Balance	\$ 1,542,011	\$ 1,542,011	\$ 1,542,011	\$ 2,554,767
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 414,847</b>	<b>\$ 414,847</b>	<b>\$ 2,554,767</b>	<b>\$ 2,024,179</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 414,847	\$ 414,847	\$ 2,554,767	\$ 2,024,179
<b>Ending Fund Balance</b>	<b>\$ 414,847</b>	<b>\$ 414,847</b>	<b>\$ 2,554,767</b>	<b>\$ 2,024,179</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Community Education, Workforce and Economic Development - Fund 591**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	27,900	69,059	69,481	27,900
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 27,900</b>	<b>\$ 69,059</b>	<b>\$ 69,481</b>	<b>\$ 27,900</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	400	637	353	400
Operating Expenses	27,500	68,422	61,536	27,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 27,900</b>	<b>\$ 69,059</b>	<b>\$ 61,889</b>	<b>\$ 27,900</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 7,592	\$ -
Beginning Fund Balance	\$ 72,370	\$ 72,370	\$ 72,370	\$ 79,962
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 72,370</b>	<b>\$ 72,370</b>	<b>\$ 79,962</b>	<b>\$ 79,962</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 72,370	\$ 72,370	\$ 79,962	\$ 79,962
<b>Ending Fund Balance</b>	<b>\$ 72,370</b>	<b>\$ 72,370</b>	<b>\$ 79,962</b>	<b>\$ 79,962</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Community Education, Workforce and Economic Development - Fund 591**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,643,175	1,984,719	1,841,930	1,421,430
Transfer In	300,000	300,000	300,000	-
<b>Total Revenues</b>	<b>\$ 1,943,175</b>	<b>\$ 2,284,719</b>	<b>\$ 2,141,930</b>	<b>\$ 1,421,430</b>
<b>Expenditures</b>				
Academic Salaries	\$ 128,750	\$ 128,750	\$ -	\$ 128,750
Classified Salaries	1,271,887	1,245,137	842,196	606,019
Benefits	324,741	324,741	125,379	151,865
Supplies and Materials	81,990	87,941	28,088	109,594
Operating Expenses	1,033,823	1,540,853	133,868	938,642
Capital Outlay	7,548	12,048	5,506	15,048
Transfer Out	600	1,413	900	600
Grants/Donations/Scholarships	1,500	1,500	829	1,500
Reserve for Contingency	219,500	69,500	-	-
<b>Total Expenditures</b>	<b>\$ 3,070,339</b>	<b>\$ 3,411,883</b>	<b>\$ 1,136,766</b>	<b>\$ 1,952,018</b>
Incr/(Decr) in Fund Balance	\$ (1,127,164)	\$ (1,127,164)	\$ 1,005,164	\$ (530,588)
Beginning Fund Balance	\$ 1,469,640	\$ 1,469,640	\$ 1,469,640	\$ 2,474,804
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 342,476</b>	<b>\$ 342,476</b>	<b>\$ 2,474,804</b>	<b>\$ 1,944,216</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 342,476	\$ 342,476	\$ 2,474,804	\$ 1,944,216
<b>Ending Fund Balance</b>	<b>\$ 342,476</b>	<b>\$ 342,476</b>	<b>\$ 2,474,804</b>	<b>\$ 1,944,216</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Entrepreneurial - Fund 597**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	707,480	888,023	780,459	763,291
Transfer In	-	125,963	125,963	40,000
<b>Total Revenues</b>	<b>\$ 707,480</b>	<b>\$ 1,013,986</b>	<b>\$ 906,422</b>	<b>\$ 803,291</b>
<b>Expenditures</b>				
Academic Salaries	\$ 83,191	\$ 83,191	\$ 13,184	\$ 87,221
Classified Salaries	640,562	653,308	318,638	636,480
Benefits	184,243	192,157	81,034	198,120
Supplies and Materials	124,507	138,127	7,804	90,085
Operating Expenses	469,261	508,543	263,786	450,966
Capital Outlay	121,278	73,341	2,765	98,172
Transfer Out	-	120,000	120,000	40,000
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	155,159	-	-
<b>Total Expenditures</b>	<b>\$ 1,623,042</b>	<b>\$ 1,923,826</b>	<b>\$ 807,210</b>	<b>\$ 1,601,044</b>
Incr/(Decr) in Fund Balance	\$ (915,562)	\$ (909,840)	\$ 99,211	\$ (797,753)
Beginning Fund Balance	\$ 2,708,546	\$ 2,708,546	\$ 2,708,546	\$ 2,807,758
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,792,984</b>	<b>\$ 1,798,706</b>	<b>\$ 2,807,758</b>	<b>\$ 2,010,005</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 1,792,984	\$ 1,798,706	\$ 2,807,758	\$ 2,010,005
<b>Ending Fund Balance</b>	<b>\$ 1,792,984</b>	<b>\$ 1,798,706</b>	<b>\$ 2,807,758</b>	<b>\$ 2,010,005</b>



**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Entrepreneurial - Fund 597**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	500,000	663,135	657,739	567,416
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 500,000</b>	<b>\$ 663,135</b>	<b>\$ 657,739</b>	<b>\$ 567,416</b>
<b>Expenditures</b>				
Academic Salaries	\$ 63,191	\$ 63,191	\$ 4,484	\$ 67,221
Classified Salaries	220,416	224,916	62,380	140,994
Benefits	92,073	92,894	7,292	94,866
Supplies and Materials	20,000	27,170	6,683	20,000
Operating Expenses	239,817	235,302	155,307	136,000
Capital Outlay	-	-	-	-
Transfer Out	-	120,000	120,000	40,000
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	155,159	-	-
<b>Total Expenditures</b>	<b>\$ 635,497</b>	<b>\$ 918,632</b>	<b>\$ 356,145</b>	<b>\$ 499,081</b>
Incr/(Decr) in Fund Balance	\$ (135,497)	\$ (255,497)	\$ 301,593	\$ 68,335
Beginning Fund Balance	\$ 872,836	\$ 872,836	\$ 872,836	\$ 1,174,429
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 737,339</b>	<b>\$ 617,339</b>	<b>\$ 1,174,429</b>	<b>\$ 1,242,764</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 737,339	\$ 617,339	\$ 1,174,429	\$ 1,242,764
<b>Ending Fund Balance</b>	<b>\$ 737,339</b>	<b>\$ 617,339</b>	<b>\$ 1,174,429</b>	<b>\$ 1,242,764</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Entrepreneurial - Fund 597**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	200,080	183,922	87,068	143,475
Transfer In	-	1,075	1,075	-
<b>Total Revenues</b>	<b>\$ 200,080</b>	<b>\$ 184,997</b>	<b>\$ 88,143</b>	<b>\$ 143,475</b>
<b>Expenditures</b>				
Academic Salaries	\$ 20,000	\$ 20,000	\$ 8,700	\$ 20,000
Classified Salaries	338,947	267,415	160,661	250,287
Benefits	91,670	82,102	68,240	91,365
Supplies and Materials	101,107	99,610	-	35,585
Operating Expenses	227,444	246,141	97,453	189,966
Capital Outlay	121,278	63,756	16	78,172
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 900,446</b>	<b>\$ 779,024</b>	<b>\$ 335,070</b>	<b>\$ 665,375</b>
Incr/(Decr) in Fund Balance	\$ (700,366)	\$ (594,027)	\$ (246,927)	\$ (521,900)
Beginning Fund Balance	\$ 1,756,011	\$ 1,756,011	\$ 1,756,011	\$ 1,509,084
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,055,645</b>	<b>\$ 1,161,984</b>	<b>\$ 1,509,084</b>	<b>\$ 987,184</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 1,055,645	\$ 1,161,984	\$ 1,509,084	\$ 987,184
<b>Ending Fund Balance</b>	<b>\$ 1,055,645</b>	<b>\$ 1,161,984</b>	<b>\$ 1,509,084</b>	<b>\$ 987,184</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Entrepreneurial - Fund 597**

**District Services**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	7,400	40,966	35,652	52,400
Transfer In	-	124,888	124,888	40,000
<b>Total Revenues</b>	<b>\$ 7,400</b>	<b>\$ 165,854</b>	<b>\$ 160,540</b>	<b>\$ 92,400</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	81,199	160,977	95,598	245,199
Benefits	500	17,161	5,502	11,889
Supplies and Materials	3,400	11,347	1,121	34,500
Operating Expenses	2,000	27,100	11,027	125,000
Capital Outlay	-	9,585	2,748	20,000
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 87,099</b>	<b>\$ 226,170</b>	<b>\$ 115,995</b>	<b>\$ 436,588</b>
Incr/(Decr) in Fund Balance	\$ (79,699)	\$ (60,316)	\$ 44,545	\$ (344,188)
Beginning Fund Balance	\$ 79,699	\$ 79,699	\$ 79,699	\$ 124,244
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 19,383</b>	<b>\$ 124,244</b>	<b>\$ (219,944)</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ -	\$ 19,383	\$ 124,244	\$ (219,944)
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 19,383</b>	<b>\$ 124,244</b>	<b>\$ (219,944)</b>

In process of Athletics consolidation. Expense budget are setup under the district. Revenue budget currently resides at the college.

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## FIDUCIARY FUNDS GROUP

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The Fiduciary Funds Group is used to account for assets held by the District in a trustee or agency capacity. The District accounts for the disbursement of federally funded PELL Grants and serves as fiscal agent for that purpose. The Financial Aid fund is an agency fund. The District utilizes two trust funds: Associated Student Body and the Campus Center Fund. A trust fund is one where a district recognizes revenues and expenditures related to trust activities and does exercise some discretion in the expenditure of those funds.

**Associated Student Trust Fund 711** records student fees paid at the time of enrollment and revenues generated from student activities. The District serves as an agent for these funds and as such disburses the funds in accordance with instruction provided by the student government. The current fee for West Valley College is \$14 per student per semester. The current fee for Mission College is \$7 per student per semester.

**Student Representative Fee Trust Fund 722** records monies collected to support student government representatives stating their positions and viewpoints before city, county, and district government as well as offices and agencies of the State government. The current fee is \$2 per student per semester. AB 1504 was passed in FY 19/20 and requires community colleges with an established student body association to collect a student representation fee of \$2 at the time of registration. The bill also requires that at least \$1 of the \$2 fee be expended to establish and support the operation of a statewide community college student organization. The funds will support student participation and engagement in statewide higher education policy and advocacy activities.

**Student Body Center Fee Trust Fund 731 – West Valley College** records monies collected by the District in accordance with Education Code Section 81901(b)(3), to collect a mandatory use fee not to exceed \$15 per semester for all students per semester commencing with the Fall semester 2014. The West Valley College Associated Student Senate supported the use fee for the renovation of the Campus Center.

**Student Body Center Fee Trust Fund 731 – Mission College** records monies collected by the District in accordance with Education Code Section 76375, which is a fee of \$1 per credit unit not to exceed \$5 per semester. The purpose of the funds are to refurbish and support the operation of the student center. Changes in the fee may be imposed only after an election is held to determine the assessment of the student center fee and is passed by a favorable vote of two-thirds of the students voting.

The appropriate uses of the fee income and the student body center facility shall be the responsibility of the student government for whom the fee was collected.

**Financial Aid Fund 741** is used to account for the monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. Each College administers the program

and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

The District also participates in a federally funded work study program. As a participant, the District is required to provide a cash match of 25% of the total amount paid to the students employed under the program.

**Scholarships Fund 751-752** are used to account for the monies collected by the District for the West Valley-Mission scholarship program.

**OPEB Trust Fund 791** tracks investment activities through CalPERS. All investment earnings and funds deposited in the trust account will be restricted to paying retiree health benefits.

**Pension Stabilization Trust Fund 792** tracks investment activities and expenditures. All funds deposited in the trust account will be restricted to paying pension costs for District employees.

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Fiduciary Funds**

**Consolidated (Fund 7xx)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 17,813,074	\$ 16,471,183	\$ 12,732,985	\$ 11,729,324
State Revenue	920,952	1,367,852	1,367,852	1,179,869
Local Revenue	4,315,150	1,238,024	1,180,591	1,310,075
Transfer In	-	25,000	25,000	-
<b>Total Revenues</b>	<b>\$ 23,049,176</b>	<b>\$ 19,102,059</b>	<b>\$ 15,306,428</b>	<b>\$ 14,219,268</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	523,551	420,166	275,725	524,562
Benefits	150,194	146,490	60,611	170,490
Supplies and Materials	84,147	62,697	26,987	63,700
Operating Expenses	220,553	12,545,946	12,501,317	3,298,555
Capital Outlay	3,000	3,893	1,892	6,000
Other Outgo	157,300	156,634	156,383	163,000
Transfer Out	31,929	59,335	59,335	31,974
Grants/Donations/Scholarships	19,346,570	18,495,091	14,562,063	13,540,767
Reserve for Contingency	18,824	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 20,536,068</b>	<b>\$ 31,890,252</b>	<b>\$ 27,644,314</b>	<b>\$ 17,819,048</b>
Incr/(Decr) in Fund Balance	\$ 2,513,108	\$ (12,788,193)	\$ (12,337,886)	\$ (3,599,780)
Beginning Fund Balance	\$ 114,224,600	\$ 114,224,600	\$ 114,224,600	\$ 101,886,714
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 116,737,708</b>	<b>\$ 101,436,407</b>	<b>\$ 101,886,714</b>	<b>\$ 98,286,934</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Stud Trust	\$ 778,287	\$ 778,287	\$ 765,150	\$ 855,150
Restricted for OPEB	90,029,649	78,586,367	78,586,367	76,151,491
Restricted for Pension Stabilization	25,358,402	21,471,330	21,471,330	20,688,951
Restricted for Stud Body Center	550,204	579,257	802,505	541,480
Restricted for Stud Financial Aid	-	-	33,551	-
Restricted for Stud Representation	15,254	15,254	56,095	36,095
Restricted for Stud Scholarships	5,912	5,912	171,715	13,766
<b>Ending Fund Balance</b>	<b>\$ 116,737,708</b>	<b>\$ 101,436,407</b>	<b>\$ 101,886,714</b>	<b>\$ 98,286,934</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Associated Students Trust - Fund 711**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	278,000	286,136	255,394	278,000
Transfer In	-	25,000	25,000	-
<b>Total Revenues</b>	<b>\$ 278,000</b>	<b>\$ 311,136</b>	<b>\$ 280,394</b>	<b>\$ 278,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	36,700	33,453	26,067	40,200
Operating Expenses	150,300	160,790	150,573	146,800
Capital Outlay	1,000	1,893	1,892	1,000
Transfer Out	-	25,000	25,000	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 188,000</b>	<b>\$ 221,136</b>	<b>\$ 203,532</b>	<b>\$ 188,000</b>
Incr/(Decr) in Fund Balance	\$ 90,000	\$ 90,000	\$ 76,863	\$ 90,000
Beginning Fund Balance	\$ 688,287	\$ 688,287	\$ 688,287	\$ 765,150
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 778,287</b>	<b>\$ 778,287</b>	<b>\$ 765,150</b>	<b>\$ 855,150</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Student Trust	\$ 778,287	\$ 778,287	\$ 765,150	\$ 855,150
<b>Ending Fund Balance</b>	<b>\$ 778,287</b>	<b>\$ 778,287</b>	<b>\$ 765,150</b>	<b>\$ 855,150</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Associated Students Trust - Fund 711**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	190,000	202,136	179,407	190,000
Transfer In	-	25,000	25,000	-
<b>Total Revenues</b>	<b>\$ 190,000</b>	<b>\$ 227,136</b>	<b>\$ 204,407</b>	<b>\$ 190,000</b>
<b>Expenditure</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	20,000	12,000	4,614	20,000
Operating Expenses	80,000	100,136	90,021	80,000
Capital Outlay	-	-	-	-
Transfer Out	-	25,000	25,000	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 100,000</b>	<b>\$ 137,136</b>	<b>\$ 119,635</b>	<b>\$ 100,000</b>
Incr/(Decr) in Fund Balance	\$ 90,000	\$ 90,000	\$ 84,773	\$ 90,000
Beginning Fund Balance	\$ 439,999	\$ 439,999	\$ 439,999	\$ 524,772
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 529,999</b>	<b>\$ 529,999</b>	<b>\$ 524,772</b>	<b>\$ 614,772</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Student Trust	\$ 529,999	\$ 529,999	\$ 524,772	\$ 614,772
<b>Ending Fund Balance</b>	<b>\$ 529,999</b>	<b>\$ 529,999</b>	<b>\$ 524,772</b>	<b>\$ 614,772</b>



**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Associated Students Trust - Fund 711**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	88,000	84,000	75,987	88,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 88,000</b>	<b>\$ 84,000</b>	<b>\$ 75,987</b>	<b>\$ 88,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	16,700	21,453	21,453	20,200
Operating Expenses	70,300	60,654	60,552	66,800
Capital Outlay	1,000	1,893	1,892	1,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 88,000</b>	<b>\$ 84,000</b>	<b>\$ 83,897</b>	<b>\$ 88,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ (7,910)	\$ -
Beginning Fund Balance	\$ 248,288	\$ 248,288	\$ 248,288	\$ 240,378
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 248,288</b>	<b>\$ 248,288</b>	<b>\$ 240,378</b>	<b>\$ 240,378</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Student Trust	\$ 248,288	\$ 248,288	\$ 240,378	\$ 240,378
<b>Ending Fund Balance</b>	<b>\$ 248,288</b>	<b>\$ 248,288</b>	<b>\$ 240,378</b>	<b>\$ 240,378</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Representative Trust - Fund 722**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	62,000	42,000	41,488	52,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 62,000</b>	<b>\$ 42,000</b>	<b>\$ 41,488</b>	<b>\$ 52,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	13,000	13,000	-	7,500
Operating Expenses	31,253	26,253	8,651	22,500
Capital Outlay	2,000	2,000	-	5,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	13,500	8,500	-	11,000
Other Outgo	31,000	21,000	20,749	26,000
<b>Total Expenditures</b>	<b>\$ 90,753</b>	<b>\$ 70,753</b>	<b>\$ 29,400</b>	<b>\$ 72,000</b>
Incr/(Decr) in Fund Balance	\$ (28,753)	\$ (28,753)	\$ 12,088	\$ (20,000)
Beginning Fund Balance	\$ 44,007	\$ 44,007	\$ 44,007	\$ 56,095
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 15,254</b>	<b>\$ 15,254</b>	<b>\$ 56,095</b>	<b>\$ 36,095</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Representation	\$ 15,254	\$ 15,254	\$ 56,095	\$ 36,095
<b>Ending Fund Balance</b>	<b>\$ 15,254</b>	<b>\$ 15,254</b>	<b>\$ 56,095</b>	<b>\$ 36,095</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Representation Fee Trust - Fund 722**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	16,000	11,000	10,823	11,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 16,000</b>	<b>\$ 11,000</b>	<b>\$ 10,823</b>	<b>\$ 11,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	3,500	3,500	-	2,500
Operating Expenses	6,500	6,500	-	2,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	6,000	1,000	-	6,000
<b>Total Expenditures</b>	<b>\$ 16,000</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ 11,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 10,823	\$ -
Beginning Fund Balance	\$ 15,254	\$ 15,254	\$ 15,254	\$ 26,077
Adjustment	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	<b>\$ 15,254</b>	<b>\$ 15,254</b>	<b>\$ 26,077</b>	<b>\$ 26,077</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Representation	\$ 15,254	\$ 15,254	\$ 26,077	\$ 26,077
<b>Ending Fund Balance</b>	<b>\$ 15,254</b>	<b>\$ 15,254</b>	<b>\$ 26,077</b>	<b>\$ 26,077</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Representation Fee Trust - Fund 722**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	15,000	10,000	9,916	15,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 9,916</b>	<b>\$ 15,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	9,500	9,500	-	5,000
Operating Expenses	24,753	19,753	8,651	20,000
Capital Outlay	2,000	2,000	-	5,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	7,500	7,500	-	5,000
<b>Total Expenditures</b>	<b>\$ 43,753</b>	<b>\$ 38,753</b>	<b>\$ 8,651</b>	<b>\$ 35,000</b>
Incr/(Decr) in Fund Balance	\$ (28,753)	\$ (28,753)	\$ 1,265	\$ (20,000)
Beginning Fund Balance	\$ 28,753	\$ 28,753	\$ 28,753	\$ 30,018
Adjustment	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,018</b>	<b>\$ 10,018</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Representation	\$ -	\$ -	\$ 30,018	\$ 10,018
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,018</b>	<b>\$ 10,018</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Representation Fee Trust - Fund 722**

**District Services**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	31,000	21,000	20,749	26,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 31,000</b>	<b>\$ 21,000</b>	<b>\$ 20,749</b>	<b>\$ 26,000</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Other Outgo	31,000	21,000	20,749	26,000
<b>Total Expenditures</b>	<b>\$ 31,000</b>	<b>\$ 21,000</b>	<b>\$ 20,749</b>	<b>\$ 26,000</b>

Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted Fund Balance**

Restricted for Stud Representation	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Body Center Fee - Fund 731**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	320,000	255,685	229,504	268,275
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 320,000</b>	<b>\$ 255,685</b>	<b>\$ 229,504</b>	<b>\$ 268,275</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	296,045	240,177	98,757	289,696
Benefits	144,763	145,440	59,561	164,604
Supplies and Materials	24,447	6,244	920	6,000
Operating Expenses	39,000	37,850	21,044	49,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	18,824	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 523,079</b>	<b>\$ 429,711</b>	<b>\$ 180,282</b>	<b>\$ 529,300</b>
Incr/(Decr) in Fund Balance	\$ (203,079)	\$ (174,026)	\$ 49,222	\$ (261,025)
Beginning Fund Balance	\$ 753,283	\$ 753,283	\$ 753,283	\$ 802,505
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 550,204</b>	<b>\$ 579,257</b>	<b>\$ 802,505</b>	<b>\$ 541,480</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Body Center	\$ 550,204	\$ 579,257	\$ 802,505	\$ 541,480
<b>Ending Fund Balance</b>	<b>\$ 550,204</b>	<b>\$ 579,257</b>	<b>\$ 802,505</b>	<b>\$ 541,480</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Body Center Fee - Fund 731**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	230,000	192,500	180,028	178,275
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 230,000</b>	<b>\$ 192,500</b>	<b>\$ 180,028</b>	<b>\$ 178,275</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	98,757	98,757	98,757	103,645
Benefits	58,972	59,649	59,561	64,281
Supplies and Materials	23,447	2,744	694	5,000
Operating Expenses	30,000	31,350	21,011	40,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	18,824	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 230,000</b>	<b>\$ 192,500</b>	<b>\$ 180,022</b>	<b>\$ 232,926</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 6	\$ (54,651)
Beginning Fund Balance	\$ 341,507	\$ 341,507	\$ 341,507	\$ 341,513
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 341,507</b>	<b>\$ 341,507</b>	<b>\$ 341,513</b>	<b>\$ 286,862</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Body Center	\$ 341,507	\$ 341,507	\$ 341,513	\$ 286,862
<b>Ending Fund Balance</b>	<b>\$ 341,507</b>	<b>\$ 341,507</b>	<b>\$ 341,513</b>	<b>\$ 286,862</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Body Center Fee - Fund 731**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	90,000	63,185	49,476	90,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 90,000</b>	<b>\$ 63,185</b>	<b>\$ 49,476</b>	<b>\$ 90,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	197,288	141,420	-	186,051
Benefits	85,791	85,791	-	100,323
Supplies and Materials	1,000	3,500	227	1,000
Operating Expenses	9,000	6,500	34	9,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 293,079</b>	<b>\$ 237,211</b>	<b>\$ 260</b>	<b>\$ 296,374</b>
Incr/(Decr) in Fund Balance	\$ (203,079)	\$ (174,026)	\$ 49,216	\$ (206,374)
Beginning Fund Balance	\$ 411,776	\$ 411,776	\$ 411,776	\$ 460,992
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 208,697</b>	<b>\$ 237,750</b>	<b>\$ 460,992</b>	<b>\$ 254,618</b>
<b>Restricted Fund Balance</b>				
Restricted for Stud Body Center	\$ 208,697	\$ 237,750	\$ 460,992	\$ 254,618
<b>Ending Fund Balance</b>	<b>\$ 208,697</b>	<b>\$ 237,750</b>	<b>\$ 460,992</b>	<b>\$ 254,618</b>



**West Valley-Mission Community College District**  
**Tentative Budget 2022-2023**  
**Student Financial Aid Trust - Fund 741**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 17,813,074	\$ 16,471,183	\$ 12,732,985	\$ 11,729,324
State Revenue	920,952	1,367,852	1,367,852	1,179,869
Local Revenue	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 18,734,026</b>	<b>\$ 17,839,035</b>	<b>\$ 14,100,836</b>	<b>\$ 12,909,193</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	227,506	179,989	176,968	234,866
Benefits	5,431	1,050	1,050	5,886
Supplies and Materials	10,000	10,000	-	10,000
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	31,929	34,335	34,335	31,974
Grants/Donations/Scholarships	18,492,711	17,647,212	13,888,482	12,660,018
<b>Total Expenditures</b>	<b>\$ 18,767,577</b>	<b>\$ 17,872,586</b>	<b>\$ 14,100,836</b>	<b>\$ 12,942,744</b>
Incr/(Decr) in Fund Balance	\$ (33,551)	\$ (33,551)	\$ -	\$ (33,551)
Beginning Fund Balance	\$ 33,551	\$ 33,551	\$ 33,551	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,551</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Financial Aid	\$ -	\$ -	\$ 33,551	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,551</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Financial Aid Trust - Fund 741**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 7,827,366	\$ 7,632,420	\$ 5,700,670	\$ 5,617,657
State Revenue	542,636	608,163	608,163	454,869
Local Revenue	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 8,370,002</b>	<b>\$ 8,240,583</b>	<b>\$ 6,308,832</b>	<b>\$ 6,072,526</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	150,124	108,309	108,309	150,124
Benefits	-	20	20	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	17,869	20,842	20,842	17,869
Grants/Donations/Scholarships	8,202,009	8,111,412	6,179,661	5,904,533
<b>Total Expenditures</b>	<b>\$ 8,370,002</b>	<b>\$ 8,240,583</b>	<b>\$ 6,308,832</b>	<b>\$ 6,072,526</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Financial Aid	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Student Financial Aid Trust - Fund 741**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ 9,985,708	\$ 8,838,763	\$ 7,032,315	\$ 6,111,667
State Revenue	378,316	759,689	759,689	725,000
Local Revenue	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,364,024</b>	<b>\$ 9,598,452</b>	<b>\$ 7,792,004</b>	<b>\$ 6,836,667</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	77,382	71,680	68,660	84,742
Benefits	5,431	1,030	1,030	5,886
Supplies and Materials	10,000	10,000	-	10,000
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	14,060	13,493	13,493	14,105
Grants/Donations/Scholarships	10,290,702	9,535,800	7,708,821	6,755,485
<b>Total Expenditures</b>	<b>\$ 10,397,575</b>	<b>\$ 9,632,003</b>	<b>\$ 7,792,004</b>	<b>\$ 6,870,218</b>
Incr/(Decr) in Fund Balance	\$ (33,551)	\$ (33,551)	\$ -	\$ (33,551)
Beginning Fund Balance	\$ 33,551	\$ 33,551	\$ 33,551	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,551</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Financial Aid	\$ -	\$ -	\$ 33,551	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,551</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Scholarship Funds**

**Consolidated (Fund 751 and 752)**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	655,150	654,203	654,205	711,800
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 655,150</b>	<b>\$ 654,203</b>	<b>\$ 654,205</b>	<b>\$ 711,800</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	33	29	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	840,359	839,379	673,581	869,749
<b>Total Expenditures</b>	<b>\$ 840,359</b>	<b>\$ 839,412</b>	<b>\$ 673,610</b>	<b>\$ 869,749</b>
Incr/(Decr) in Fund Balance	\$ (185,209)	\$ (185,209)	\$ (19,406)	\$ (157,949)
Beginning Fund Balance	\$ 191,121	\$ 191,121	\$ 191,121	\$ 171,715
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 5,912</b>	<b>\$ 5,912</b>	<b>\$ 171,715</b>	<b>\$ 13,766</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 5,912	\$ 5,912	\$ 171,715	\$ 13,766
<b>Ending Fund Balance</b>	<b>\$ 5,912</b>	<b>\$ 5,912</b>	<b>\$ 171,715</b>	<b>\$ 13,766</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Scholarship - Fund 751 and 752**

**West Valley College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	367,000	318,561	318,543	399,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 367,000</b>	<b>\$ 318,561</b>	<b>\$ 318,543</b>	<b>\$ 399,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	11	11	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	396,160	347,710	339,861	399,000
<b>Total Expenditures</b>	<b>\$ 396,160</b>	<b>\$ 347,721</b>	<b>\$ 339,872</b>	<b>\$ 399,000</b>
Incr/(Decr) in Fund Balance	\$ (29,160)	\$ (29,160)	\$ (21,328)	\$ -
Beginning Fund Balance	\$ 33,583	\$ 33,583	\$ 33,583	\$ 12,255
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 4,423</b>	<b>\$ 4,423</b>	<b>\$ 12,255</b>	<b>\$ 12,255</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 4,423	\$ 4,423	\$ 12,255	\$ 12,255
<b>Ending Fund Balance</b>	<b>\$ 4,423</b>	<b>\$ 4,423</b>	<b>\$ 12,255</b>	<b>\$ 12,255</b>

**West Valley-Mission Community College District**  
**Final 2022-2023**  
**Scholarship - Fund 751 and 752**

**Mission College**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	288,150	335,642	335,661	312,800
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 288,150</b>	<b>\$ 335,642</b>	<b>\$ 335,661</b>	<b>\$ 312,800</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	22	19	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	444,199	491,669	333,720	470,749
<b>Total Expenditures</b>	<b>\$ 444,199</b>	<b>\$ 491,691</b>	<b>\$ 333,739</b>	<b>\$ 470,749</b>
Incr/(Decr) in Fund Balance	\$ (156,049)	\$ (156,049)	\$ 1,923	\$ (157,949)
Beginning Fund Balance	\$ 157,538	\$ 157,538	\$ 157,538	\$ 159,461
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,489</b>	<b>\$ 1,489</b>	<b>\$ 159,461</b>	<b>\$ 1,512</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 1,489	\$ 1,489	\$ 159,461	\$ 1,512
<b>Ending Fund Balance</b>	<b>\$ 1,489</b>	<b>\$ 1,489</b>	<b>\$ 159,461</b>	<b>\$ 1,512</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**OPEB Trust - Fund 791**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,000,000	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	9,439,504	9,439,504	2,359,876
Capital Outlay	-	-	-	-
Other Outgo	70,500	74,278	74,278	75,000
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 70,500</b>	<b>\$ 9,513,782</b>	<b>\$ 9,513,782</b>	<b>\$ 2,434,876</b>
Incr/(Decr) in Fund Balance	\$ 1,929,500	\$ (9,513,782)	\$ (9,513,782)	\$ (2,434,876)
Beginning Fund Balance	\$ 88,100,149	\$ 88,100,149	\$ 88,100,149	\$ 78,586,367
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 90,029,649</b>	<b>\$ 78,586,367</b>	<b>\$ 78,586,367</b>	<b>\$ 76,151,491</b>
<b>Restricted Fund Balance</b>				
Restricted for OPEB	\$ 90,029,649	\$ 78,586,367	\$ 78,586,367	\$ 76,151,491
<b>Ending Fund Balance</b>	<b>\$ 90,029,649</b>	<b>\$ 78,586,367</b>	<b>\$ 78,586,367</b>	<b>\$ 76,151,491</b>

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Pension Stabilization Trust - Fund 792**

**Districtwide**

	<b>Final Budget 2021-22</b>	<b>Working Budget 2021-22</b>	<b>Actual 2021-22</b>	<b>Final Budget 2022-23</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,000,000	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	2,881,516	2,881,516	720,379
Capital Outlay	-	-	-	-
Other Outgo	55,800	61,356	61,356	62,000
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 55,800</b>	<b>\$ 2,942,872</b>	<b>\$ 2,942,872</b>	<b>\$ 782,379</b>
Incr/(Decr) in Fund Balance	\$ 944,200	\$ (2,942,872)	\$ (2,942,872)	\$ (782,379)
Beginning Fund Balance	\$ 24,414,202	\$ 24,414,202	\$ 24,414,202	\$ 21,471,330
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 25,358,402</b>	<b>\$ 21,471,330</b>	<b>\$ 21,471,330</b>	<b>\$ 20,688,951</b>
<b>Restricted Fund Balance</b>				
Restricted for Pension Stabilization	\$ 25,358,402	\$ 21,471,330	\$ 21,471,330	\$ 20,688,951
<b>Ending Fund Balance</b>	<b>\$ 25,358,402</b>	<b>\$ 21,471,330</b>	<b>\$ 21,471,330</b>	<b>\$ 20,688,951</b>



**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Consolidated Summary for All Funds**

	Unrestricted General Fund 110				Restricted General Funds (Grants & Categorical) 12x/13x				Other Restricted General Fund 137			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenue</b>												
Federal Revenue	\$ 5,353	\$ 5,031	\$ 4,988	\$ 4,988	\$ 4,669,694	\$ 11,065,672	\$ 9,811,809	\$ 10,713,783	\$ -	\$ -	\$ -	\$ -
State Revenue	9,974,446	10,961,701	12,097,484	10,334,710	16,246,067	15,251,061	19,519,021	32,334,878	-	-	-	-
Local Revenue	163,125,343	150,914,610	156,862,758	158,633,706	3,922,551	3,328,047	2,823,418	6,576,114	151,920	83,433	120,642	134,960
Transfer In	24,785	12,351	15,869	-	33,643	30,422	34,335	31,974	1,236	-	900	-
<b>Total Revenue</b>	<b>\$ 173,129,927</b>	<b>\$ 161,893,692</b>	<b>\$ 168,981,099</b>	<b>\$ 168,973,404</b>	<b>\$ 24,871,955</b>	<b>\$ 29,675,202</b>	<b>\$ 32,188,583</b>	<b>\$ 49,656,749</b>	<b>\$ 153,156</b>	<b>\$ 83,433</b>	<b>\$ 121,542</b>	<b>\$ 134,960</b>
<b>Expenditures</b>												
Academic Salaries	\$ 60,320,371	\$ 59,471,156	\$ 62,711,767	\$ 62,334,167	\$ 4,729,077	\$ 4,731,524	\$ 4,586,426	\$ 4,223,358	\$ -	\$ -	\$ -	\$ -
Classified Salaries	24,908,817	27,026,591	28,683,808	29,139,529	6,751,437	6,312,276	6,413,322	7,258,328	9,075	14,707	8,572	10,000
Benefits	32,856,822	34,794,757	38,134,344	41,960,171	3,738,816	3,833,647	3,256,225	3,616,258	603	964	597	695
Supplies and Materials	632,801	1,044,918	702,204	830,690	1,359,739	947,856	1,762,462	5,495,724	5,212	132	-	-
Operating Expenses	10,379,122	10,182,161	11,567,469	11,982,092	3,791,025	5,557,893	7,476,427	14,688,598	138,266	67,629	112,372	124,265
Capital Outlay	107,740	528,661	336,539	332,377	1,596,313	2,032,740	3,673,774	3,871,479	-	-	-	-
Other Outgo	22,505,690	10,525	9,575	11,438	-	-	-	-	-	-	-	-
Transfer Out	17,495,353	14,315,638	15,941,374	20,596,976	50,390	2,189,446	1,064,329	500,000	-	-	-	-
Grants/Donations/Scholarships	150,857	122,157	94,821	82,704	3,191,807	3,861,456	3,960,264	6,024,196	-	-	-	-
Reserve for Contingency	-	-	-	531,605	-	-	-	4,242,418	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 169,357,573</b>	<b>\$ 147,496,563</b>	<b>\$ 158,181,901</b>	<b>\$ 167,801,749</b>	<b>\$ 25,208,606</b>	<b>\$ 29,466,779</b>	<b>\$ 32,193,229</b>	<b>\$ 49,920,359</b>	<b>\$ 153,156</b>	<b>\$ 83,433</b>	<b>\$ 121,542</b>	<b>\$ 134,960</b>
Incr/(Deer) in Fund Balance	\$ 3,772,353	\$ 14,397,129	\$ 10,799,199	\$ 1,171,655	\$ (336,651)	\$ 208,423	\$ (4,646)	\$ (263,610)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 55,355,445	\$ 59,127,798	\$ 73,524,928	\$ 84,324,127	\$ 396,484	\$ 59,833	\$ 268,256	\$ 263,610	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 59,127,798</b>	<b>\$ 73,524,928</b>	<b>\$ 84,324,127</b>	<b>\$ 85,495,782</b>	<b>\$ 59,833</b>	<b>\$ 268,256</b>	<b>\$ 263,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District  
Final Budget 2022-2023  
Consolidated Summary for All Funds

	Health Services Fund 138				Parking Fund 139				Total General Fund			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenue</b>												
Federal Revenue	\$ -	\$ 54,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,675,047	\$ 11,124,973	\$ 9,816,797	\$ 10,718,771
State Revenue	-	-	-	379,260	-	-	-	-	26,220,513	26,212,762	31,616,505	43,048,848
Local Revenue	684,853	751,688	689,355	391,674	1,331,872	213,901	545,765	512,400	169,216,539	155,291,678	161,041,937	166,248,854
Transfer In	400,220	200	86,688	75,688	-	1,548,436	4,850	1,027,297	459,884	1,591,409	142,622	1,134,959
<b>Total Revenue</b>	<b>\$ 1,085,073</b>	<b>\$ 806,158</b>	<b>\$ 776,023</b>	<b>\$ 846,622</b>	<b>\$ 1,331,872</b>	<b>\$ 1,762,337</b>	<b>\$ 550,615</b>	<b>\$ 1,539,697</b>	<b>\$ 200,571,963</b>	<b>\$ 194,220,823</b>	<b>\$ 202,617,861</b>	<b>\$ 221,151,432</b>
<b>Expenditures</b>												
Academic Salaries	\$ 164,956	\$ 196,623	\$ 218,182	\$ 221,514	\$ -	\$ -	\$ -	\$ -	\$ 65,214,404	\$ 64,399,303	\$ 67,516,375	\$ 66,779,039
Classified Salaries	414,159	367,127	397,673	364,591	740,321	752,614	763,973	926,822	32,823,809	34,473,314	36,267,348	37,699,270
Benefits	191,848	193,994	208,964	231,570	313,220	336,782	320,039	369,821	37,101,310	39,160,145	41,920,168	46,178,515
Supplies and Materials	10,512	830	8,647	13,966	13,647	10,289	34,112	26,500	2,021,912	2,004,025	2,507,424	6,366,880
Operating Expenses	19,068	15,159	927	14,981	127,314	82,210	11,561	146,554	14,454,796	15,904,993	19,168,755	26,956,490
Capital Outlay	-	5,200	-	-	-	-	23,691	70,000	1,704,053	2,566,601	4,034,004	4,273,856
Other Outgo	-	-	-	-	-	-	-	-	22,505,690	10,525	9,575	11,438
Transfer Out	32	-	-	-	-	-	-	-	17,545,775	16,505,084	17,005,703	21,096,976
Grants/Donations/Scholarships	35,000	-	-	-	-	-	-	-	3,377,664	3,983,613	4,055,085	6,106,900
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	4,774,023
<b>Total Expenditures</b>	<b>\$ 835,576</b>	<b>\$ 778,934</b>	<b>\$ 834,392</b>	<b>\$ 846,622</b>	<b>\$ 1,194,502</b>	<b>\$ 1,181,895</b>	<b>\$ 1,153,376</b>	<b>\$ 1,539,697</b>	<b>\$ 196,749,414</b>	<b>\$ 179,007,604</b>	<b>\$ 192,484,439</b>	<b>\$ 220,243,387</b>
Incr/(Deer) in Fund Balance	\$ 249,497	\$ 27,225	\$ (58,369)	\$ -	\$ 137,369	\$ 580,442	\$ (602,761)	\$ -	\$ 3,822,569	\$ 15,213,219	\$ 10,133,423	\$ 908,045
Beginning Fund Balance	\$ 582,414	\$ 831,911	\$ 859,136	\$ 800,767	\$ 1,133,331	\$ 1,270,700	\$ 1,851,143	\$ 1,248,382	\$ 57,467,674	\$ 61,290,243	\$ 76,503,462	\$ 86,636,885
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 831,911</b>	<b>\$ 859,136</b>	<b>\$ 800,767</b>	<b>\$ 800,767</b>	<b>\$ 1,270,700</b>	<b>\$ 1,851,143</b>	<b>\$ 1,248,382</b>	<b>\$ 1,248,382</b>	<b>\$ 61,290,243</b>	<b>\$ 76,503,462</b>	<b>\$ 86,636,885</b>	<b>\$ 87,544,930</b>

Reference detail schedules for fund balance categories.

**West Valley--Mission Community College District**  
**Final Budget 2022-2023**  
**Consolidated Summary for All Funds**

	Debt Service Fund 21x/29x				Child Development Fund 330			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenues</b>								
Federal Revenue	\$ 850,402	\$ 79,513	\$ 79,513	\$ 79,514	\$ 35,653	132	\$ 20,142	\$ 24,868
State Revenue	129,771	134,281	130,204	112,750	401,682	327,411	565,726	524,398
Local Revenue	45,355,405	52,106,085	53,030,901	46,493,585	1,462,194	21,248	318,569	243,872
Sales of Bond Proceeds	-	-	-	13,991,514	-	-	-	-
Transfer In	9,145,993	6,068,825	5,936,486	8,877,455	34,500	-	671,736	1,117,136
<b>Total Revenues</b>	<b>\$ 55,481,571</b>	<b>\$ 58,388,705</b>	<b>\$ 59,177,104</b>	<b>\$ 69,554,818</b>	<b>\$ 1,934,029</b>	<b>\$ 348,791</b>	<b>\$ 1,576,173</b>	<b>\$ 1,910,294</b>
<b>Expenditures</b>								
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Classified Salaries	-	-	-	-	1,405,627	292,488	380,576	1,139,594
Benefits	4,358,996	4,215,775	3,925,001	4,195,207	642,835	193,155	279,890	662,411
Supplies and Materials	-	-	-	-	59,089	112	13,300	83,289
Operating Expenses	56,875	72,688	57,768	58,000	43,054	3,309	613	25,000
Capital Outlay	-	-	-	-	-	-	2,544	-
Other Outgo	51,962,922	55,542,626	57,890,426	61,950,323	-	-	-	-
Transfer Out	9,890	-	-	-	4,501	-	-	-
Grants/Donations/Scholarships	-	-	-	-	28,006	-	-	-
Reserve for Contingency	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,388,682</b>	<b>\$ 59,831,089</b>	<b>\$ 61,873,194</b>	<b>\$ 66,203,530</b>	<b>\$ 2,183,113</b>	<b>\$ 489,064</b>	<b>\$ 676,923</b>	<b>\$ 1,910,294</b>
Incr/(Decr) in Fund Balance	\$ (907,111)	\$ (1,442,384)	\$ (2,696,090)	\$ 3,351,288	\$ (249,084)	\$ (140,273)	\$ 899,250	\$ -
Beginning Fund Balance	\$ 61,641,467	\$ 60,734,357	\$ 59,291,973	\$ 56,595,883	\$ 690,324	\$ 441,240	\$ 300,967	\$ 1,200,217
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 60,734,357</b>	<b>\$ 59,291,973</b>	<b>\$ 56,595,883</b>	<b>\$ 59,947,171</b>	<b>\$ 441,240</b>	<b>\$ 300,967</b>	<b>\$ 1,200,217</b>	<b>\$ 1,200,217</b>

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District**  
**Final Budget 2022-2023**  
**Consolidated Summary for All Funds**

	Capital Project Funds 410/430				Total Government Funds			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenues</b>								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,561,103	\$ 11,204,619	\$ 9,916,452	\$ 10,823,173
State Revenue	1,801,676	7,860,014	4,814,498	3,148,168	28,553,642	34,534,469	37,126,932	46,834,164
Local Revenue	10,749,262	5,306,385	3,774,182	6,727,233	226,783,400	212,725,397	218,165,589	219,713,544
Sales of Bond Proceeds	-	-	-	174,068,624	-	-	-	188,060,138
Transfer In	5,000,000	5,000,000	10,000,000	10,000,000	14,640,377	12,660,234	16,750,844	21,129,550
<b>Total Revenues</b>	<b>\$ 17,550,938</b>	<b>\$ 18,166,399</b>	<b>\$ 18,588,679</b>	<b>\$ 193,944,025</b>	<b>\$ 275,538,521</b>	<b>\$ 271,124,718</b>	<b>\$ 281,959,818</b>	<b>\$ 486,560,569</b>
<b>Expenditures</b>								
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 65,214,404	\$ 64,399,303	\$ 67,516,375	\$ 66,779,039
Classified Salaries	1,424,245	1,608,443	1,795,310	2,102,313	35,653,682	36,374,246	38,443,234	40,941,177
Benefits	554,241	627,236	707,080	717,006	42,657,382	44,196,311	46,832,140	51,753,139
Supplies and Materials	121,843	74,143	60,382	55,831	2,202,844	2,078,279	2,581,105	6,506,000
Operating Expenses	2,112,032	534,499	1,163,672	11,174,896	16,686,757	16,515,489	20,390,808	38,214,386
Capital Outlay	29,164,960	76,863,998	72,822,131	279,097,117	30,869,013	79,430,599	76,858,679	283,370,973
Other Outgo	5,289	5,500	5,500	5,500	74,473,901	55,558,651	57,905,501	61,967,261
Transfer Out	-	-	-	-	17,560,166	16,505,084	17,005,703	21,096,976
Grants/Donations/Scholarships	-	-	-	-	3,405,670	3,983,613	4,055,085	6,106,900
Reserve for Contingency	-	-	-	-	-	-	-	4,774,023
<b>Total Expenditures</b>	<b>\$ 33,382,611</b>	<b>\$ 79,713,819</b>	<b>\$ 76,554,074</b>	<b>\$ 293,152,663</b>	<b>\$ 288,703,820</b>	<b>\$ 319,041,575</b>	<b>\$ 331,588,630</b>	<b>\$ 581,509,874</b>
Incr/(Decr) in Fund Balance	\$ (15,831,672)	\$ (61,547,419)	\$ (57,965,395)	\$ (99,208,638)	\$ (13,165,299)	\$ (47,916,857)	\$ (49,628,812)	\$ (94,949,305)
Beginning Fund Balance	\$ 269,904,289	\$ 254,072,617	\$ 192,525,197	\$ 134,559,803	\$ 389,703,754	\$ 376,538,456	\$ 328,621,600	\$ 278,992,788
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 254,072,617</b>	<b>\$ 192,525,197</b>	<b>\$ 134,559,803</b>	<b>\$ 35,351,165</b>	<b>\$ 376,538,455</b>	<b>\$ 328,621,599</b>	<b>\$ 278,992,788</b>	<b>\$ 184,043,483</b>

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District  
Final Budget 2022-2023  
Consolidated Summary for All Funds

	Associate Student Body Fund 711				Student Representation Fee Fund 722				Student Body Center Fee Fund 731				Student Financial Aid Fund 741			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenues</b>																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,413,951	\$ 10,639,496	\$ 12,732,985	\$ 11,729,324
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	1,126,697	1,489,013	1,367,852	1,179,869
Local Revenue	294,361	275,993	255,394	278,000	12,410	58,304	41,488	52,000	465,006	327,482	229,504	288,275	-	-	-	-
Transfer In	47,800	-	25,000	-	-	-	-	-	130,653	-	-	-	30,000	15,000	-	-
<b>Total Revenues</b>	<b>\$ 342,161</b>	<b>\$ 275,993</b>	<b>\$ 280,394</b>	<b>\$ 278,000</b>	<b>\$ 12,410</b>	<b>\$ 58,304</b>	<b>\$ 41,488</b>	<b>\$ 52,000</b>	<b>\$ 465,006</b>	<b>\$ 488,135</b>	<b>\$ 229,504</b>	<b>\$ 288,275</b>	<b>\$ 12,570,648</b>	<b>\$ 12,143,509</b>	<b>\$ 14,100,836</b>	<b>\$ 12,909,193</b>
<b>Expenditures</b>																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516	\$ 9,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-	265,356	-	98,757	289,696	252,207	117,118	176,968	234,866
Benefits	-	-	-	-	-	-	-	-	118,185	14,118	59,561	164,604	900	847	1,051	5,886
Supplies and Materials	22,379	3,584	26,067	40,200	-	4,106	-	7,500	5,805	237	920	6,000	-	-	-	10,000
Operating Expenses	95,853	83,774	150,573	146,800	24,496	4,950	8,651	22,500	6,998	32	21,044	49,000	-	-	-	-
Capital Outlay	-	-	1,892	1,000	-	-	-	5,000	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	29,159	20,749	26,000	-	-	-	-	-	-	-	-
Transfer Out	77,800	15,000	25,000	-	-	-	-	-	55,052	-	-	-	33,643	30,422	34,335	31,974
Grants/Donations/Scholarships	75,000	-	-	-	-	-	-	11,000	-	-	-	-	12,276,958	11,990,439	13,888,482	12,660,018
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 271,032</b>	<b>\$ 102,358</b>	<b>\$ 203,532</b>	<b>\$ 188,000</b>	<b>\$ 24,496</b>	<b>\$ 38,215</b>	<b>\$ 29,400</b>	<b>\$ 72,000</b>	<b>\$ 452,912</b>	<b>\$ 23,719</b>	<b>\$ 180,282</b>	<b>\$ 529,300</b>	<b>\$ 12,563,709</b>	<b>\$ 12,138,927</b>	<b>\$ 14,100,836</b>	<b>\$ 12,942,744</b>
Incr/(Decr) in Fund Balance	\$ 71,129	\$ 173,635	\$ 76,863	\$ 90,000	\$ (12,086)	\$ 20,089	\$ 12,088	\$ (20,000)	\$ 12,094	\$ 434,416	\$ 48,222	\$ (261,025)	\$ 6,939	\$ 4,683	\$ -	\$ (33,551)
Beginning Fund Balance	\$ 443,523	\$ 514,652	\$ 688,287	\$ 765,150	\$ 36,004	\$ 23,917	\$ 44,007	\$ 56,095	\$ 306,773	\$ 318,867	\$ 753,283	\$ 802,505	\$ 21,928	\$ 28,868	\$ 33,551	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 514,652</b>	<b>\$ 688,287</b>	<b>\$ 765,150</b>	<b>\$ 855,150</b>	<b>\$ 23,917</b>	<b>\$ 44,007</b>	<b>\$ 56,095</b>	<b>\$ 36,095</b>	<b>\$ 318,867</b>	<b>\$ 753,283</b>	<b>\$ 802,505</b>	<b>\$ 541,480</b>	<b>\$ 28,868</b>	<b>\$ 33,551</b>	<b>\$ 33,551</b>	<b>\$ -</b>

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District  
Final Budget 2022-2023  
Consolidated Summary for All Funds

	Scholarship Funds 75x			Other Trust Fund 791			Pension Stabilization Trust Fund 792			Total Fiduciary Funds						
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenues</b>																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,413,951	\$ 10,639,496	\$ 12,732,985	\$ 11,729,324
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	1,126,697	1,489,013	1,367,852	1,179,869
Local Revenue	554,275	663,332	654,205	711,800	4,651,408	10,549,551	-	1,077,833	2,488,627	-	-	-	7,055,293	14,363,289	1,180,591	1,310,075
Transfer In	-	-	-	-	-	-	-	2,944,259	3,242,289	-	-	-	3,022,059	3,387,942	25,000	-
<b>Total Revenues</b>	<b>\$ 554,275</b>	<b>\$ 663,332</b>	<b>\$ 654,205</b>	<b>\$ 711,800</b>	<b>\$ 4,651,408</b>	<b>\$ 10,549,551</b>	<b>\$ -</b>	<b>\$ 4,022,092</b>	<b>\$ 5,730,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,618,000</b>	<b>\$ 29,879,740</b>	<b>\$ 15,306,428</b>	<b>\$ 14,219,268</b>
<b>Expenditures</b>																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516	\$ 9,332	\$ -	\$ -
Classified Salaries	4,687	-	-	-	-	-	-	-	-	-	-	-	522,250	117,118	275,725	524,562
Benefits	312	-	-	-	-	-	-	-	-	-	-	-	119,396	14,965	60,611	170,490
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	28,184	7,927	26,987	63,700
Operating Expenses	-	-	29	-	-	9,439,504	2,359,876	-	-	2,881,516	-	-	127,346	88,756	12,501,317	3,298,555
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,892	6,000
Other Outgo	-	-	-	-	63,820	70,500	74,278	75,000	36,973	55,769	61,356	62,000	100,793	155,429	156,383	163,000
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	166,495	45,422	59,335	31,974
Grants/Donations/Scholarships	542,132	657,926	673,561	869,749	-	-	-	-	-	-	-	-	12,894,090	12,648,365	14,562,063	13,540,767
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
<b>Total Expenditures</b>	<b>\$ 547,131</b>	<b>\$ 657,926</b>	<b>\$ 673,610</b>	<b>\$ 869,749</b>	<b>\$ 63,820</b>	<b>\$ 70,500</b>	<b>\$ 9,513,782</b>	<b>\$ 2,434,876</b>	<b>\$ 36,973</b>	<b>\$ 55,769</b>	<b>\$ 2,942,872</b>	<b>\$ 782,379</b>	<b>\$ 13,960,070</b>	<b>\$ 13,087,315</b>	<b>\$ 27,644,314</b>	<b>\$ 17,819,048</b>
Incr/(Decr) in Fund Balance	\$ 7,144	\$ 5,406	\$ (19,406)	\$ (157,949)	\$ 4,587,588	\$ 10,479,051	\$ (9,513,782)	\$ (2,434,876)	\$ 3,895,119	\$ 5,675,147	\$ (2,942,872)	\$ (782,379)	\$ 8,657,929	\$ 16,792,425	\$ (12,337,887)	\$ (3,599,780)
Beginning Fund Balance	\$ 178,571	\$ 185,715	\$ 191,121	\$ 171,715	\$ 73,033,511	\$ 77,621,099	\$ 88,100,149	\$ 78,586,367	\$ 14,753,936	\$ 18,739,055	\$ 24,414,202	\$ 21,471,330	\$ 88,774,246	\$ 97,432,176	\$ 114,224,602	\$ 101,886,715
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 185,715	\$ 191,121	\$ 171,715	\$ 13,766	\$ 77,621,099	\$ 88,100,149	\$ 78,586,367	\$ 76,151,491	\$ 18,739,055	\$ 24,414,202	\$ 21,471,330	\$ 20,688,951	\$ 97,432,176	\$ 114,224,602	\$ 101,886,715	\$ 98,286,935

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District  
Final Budget 2022-2023  
Consolidated Summary for All Funds**

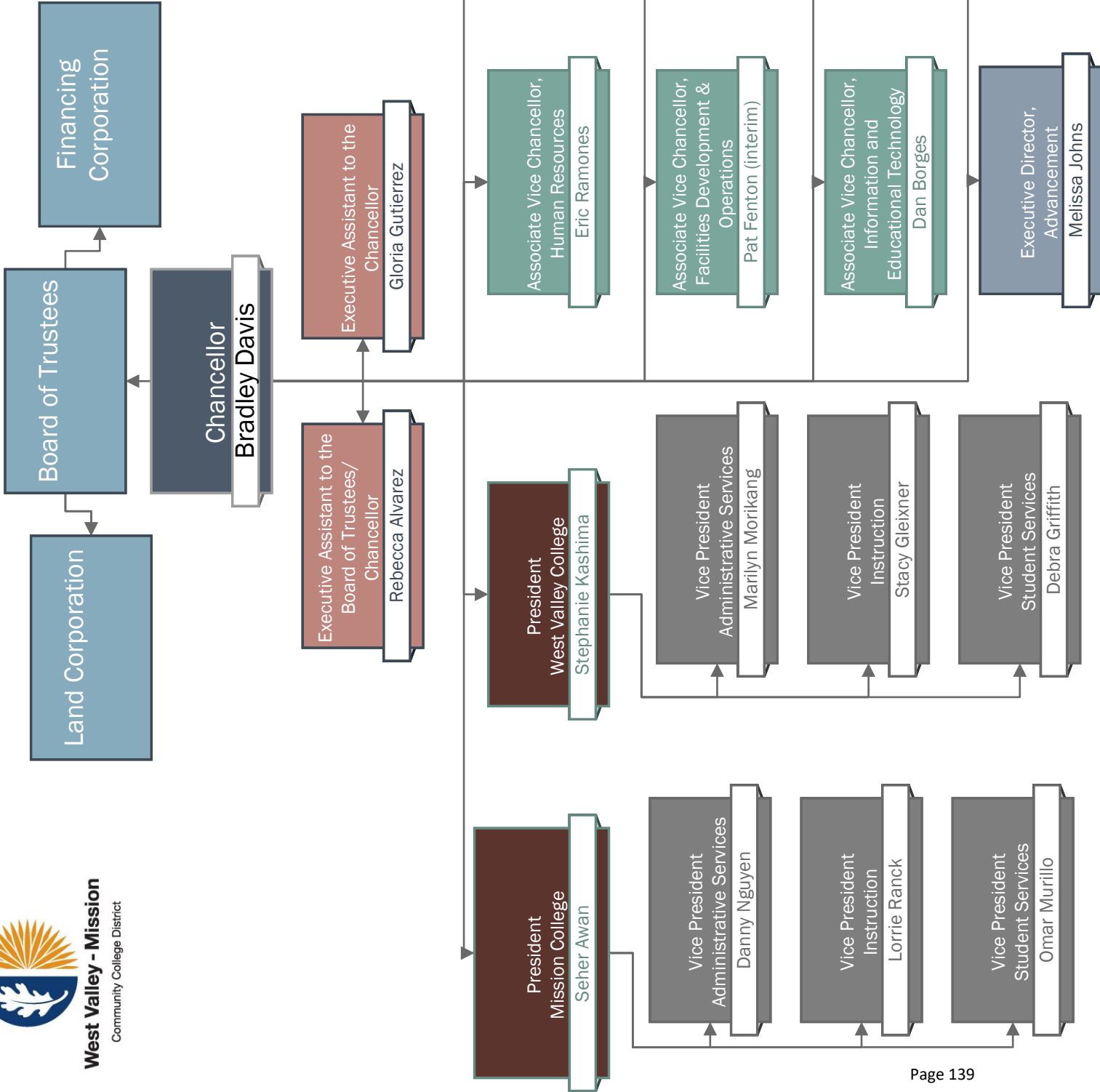
	Proprietary Funds 59x				Consolidated Summary All Funds			
	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23	Actual FY19/20	Actual FY20/21	Actual FY21/22	Final Budget FY22/23
<b>Revenues</b>								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 16,975,054	\$ 21,844,115	\$ 22,649,437	\$ 22,552,497
State Revenue	-	-	-	-	29,680,339	36,023,482	38,494,784	48,014,033
Local Revenue	3,520,474	1,887,210	2,691,870	2,212,621	237,359,167	228,975,896	222,038,050	223,236,240
Sales of Bond Proceeds	-	-	-	-	-	-	-	188,060,138
Transfer In	469,977	528,735	425,963	40,000	18,132,413	16,576,910	17,201,807	21,169,550
<b>Total Revenue</b>	<b>\$ 3,990,452</b>	<b>\$ 2,415,945</b>	<b>\$ 3,117,833</b>	<b>\$ 2,252,621</b>	<b>\$ 302,146,972</b>	<b>\$ 303,420,403</b>	<b>\$ 300,384,078</b>	<b>\$ 503,032,458</b>
<b>Expenditures</b>								
Academic Salaries	\$ 177,883	\$ 52,522	\$ 13,184	\$ 215,971	\$ 65,393,803	\$ 64,461,157	\$ 67,529,558	\$ 66,995,010
Classified Salaries	2,072,923	1,054,352	1,160,834	1,242,499	38,248,855	37,545,716	39,879,793	42,708,238
Benefits	589,373	272,550	206,412	349,985	43,366,151	44,483,826	47,099,163	52,273,614
Supplies and Materials	143,982	13,352	36,245	200,079	2,375,010	2,099,557	2,644,338	6,769,779
Operating Expenses	1,230,517	156,030	459,191	1,417,108	18,024,620	16,760,275	33,351,315	42,930,049
Capital Outlay	176,249	4,271	8,270	113,220	31,045,262	79,434,870	76,868,841	283,490,193
Other Outgo	-	-	-	-	74,574,693	55,714,079	58,061,884	62,130,261
Transfers Out	382,370	14,054	120,900	40,600	18,109,032	16,564,560	17,185,938	21,169,550
Grants/Donations/Scholarships	6,110	-	829	1,500	16,305,870	16,631,978	18,617,977	19,649,167
Research for Contingency	-	-	-	-	-	-	-	4,794,023
<b>Total Expenditures</b>	<b>\$ 4,779,407</b>	<b>\$ 1,567,130</b>	<b>\$ 2,005,865</b>	<b>\$ 3,580,962</b>	<b>\$ 307,443,297</b>	<b>\$ 333,696,020</b>	<b>\$ 361,238,809</b>	<b>\$ 602,909,884</b>
Incr/(DeCr) in Fund Balance	\$ (788,955)	\$ 848,815	\$ 1,111,968	\$ (1,328,341)	\$ (5,296,325)	\$ (30,275,616)	\$ (60,854,730)	\$ (99,877,426)
Beginning Fund Balance Adjustment	\$ 4,190,697	\$ 3,401,742	\$ 4,250,557	\$ 5,362,525	\$ 482,668,697	\$ 477,372,372	\$ 447,096,756	\$ 386,242,026
Ending Fund Balance	\$ 3,401,742	\$ 4,250,557	\$ 5,362,525	\$ 4,034,184	\$ 477,372,372	\$ 447,096,756	\$ 386,242,026	\$ 286,364,600

Reference detail schedules for fund balance categories.

## West Valley-Mission Community College District 2022 Budget Calendar

DEADLINE	EVENTS
<b><u>JANUARY</u></b>	
January 10, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
January 10, 2022	District Council review Budget Calendar
January 15, 2022	320 Report (P-1 Enrollment Data) Due to State Chancellor's Office
January 18, 2022	Governor's State Budget
January 18, 2022	Board of Trustees approve Budget Calendar
January 19, 2022	Governor's Proposed Budget ACCCA/ACBO Workshop
<b><u>FEBRUARY</u></b>	
February 7, 2022	District Council review Second Quarter Financials and Budget Adjustments
February 14, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
February 15, 2022	Board Budget Workshop
<b>February 15, 2022</b>	<b>Board of Trustees approve the Second Quarter Financials and Budget Adjustments</b>
February 15, 2022	311 Second Quarter Report Due to State Chancellor's Office
<b><u>MARCH</u></b>	
March 14, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
March 25, 2022	Freeze Position Control File and provide college with working version of detail line items for Tentative Budget
<b><u>APRIL</u></b>	
April 2022	Board of Trustees provide budget guidelines for next fiscal year
April 8, 2022	Provide preliminary simulation of RAM Model to College
April 11, 2022	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Tentative Budget
April 11, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
April 15, 2022	College submits budget detail line items for Tentative Budget
April 15, 2022	320 Report (P-2 Enrollment Data) Due to State Chancellor's Office
April 22, 2022	Provide College with worksheet for June 30th estimated actuals - Tentative Budget
April 29, 2022	College submits <u>June 30th estimated actuals</u> to District for Tentative Budget
<b><u>MAY</u></b>	
May 2022	Governor's May Revise
May 2, 2022	District Enrollment Management Committee recommends FTES Goals for Final Budget
May 9, 2022	District Council review Third Quarter Financials and Budget Adjustments
May 9, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
May 15, 2022	311 Third Quarter Report Due to State Chancellor's Office
<b>May 17, 2022</b>	<b>Board of Trustees approve the Third Quarter Financials and Budget Adjustments</b>
<b>May 20, 2022</b>	<b>Complete Tentative Budget</b>
<b><u>JUNE</u></b>	
June 13, 2022	District Council review Draft Tentative Budget Documents
June 13, 2022	Board of Trustees Audit Budget & Oversight Committee Meeting (ABOC)
<b>June 21, 2022</b>	<b>Board of Trustees approve the Tentative Budget</b>
June 24, 2022	Load Tentative Budget in financial system
June 30, 2022	Approval of State Final Budget
<b><u>JULY</u></b>	
July 8, 2022	Freeze Position Control File and provide college with working version of detail line items for Final Budget
July 11, 2022	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Final Budget
July 11, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
July 15, 2022	320 Report (Annual Enrollment Data P-3) Due to State Chancellor's Office
July 18, 2022	Provide college with Resource Allocation Model for Final Budget
<b><u>AUGUST</u></b>	
August 2022	State Budget Workshop
August 1, 2022	Fiscal Year End Close
August 5, 2022	College submits budget detail line items for Final Budget
August 8, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
August 19, 2022	<b>Complete Final Budget</b>
<b><u>SEPTEMBER</u></b>	
September 6, 2022	District Council review Final Budget, Fourth Quarter Financials and Budget Adjustments
September 6, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<b>September 6, 2022</b>	<b>Board of Trustees approve the Final Budget, Fourth Quarter Financials and Budget Adjustments</b>
September 9, 2022	Load Final Budget in financial system
<b><u>OCTOBER</u></b>	
October 10, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
October 15, 2022	311 Annual Financial and Budget Report due to State Chancellor's Office
October 2022	District Enrollment Management Committee recommends FTES goals for Tentative Budget
October 2022	Performance Goals Committee recommends efficiency (WSCH) goal for Tentative Budget
<b><u>NOVEMBER</u></b>	
November 1, 2022	320 Report (Recalc Enrollment Data) due to State Chancellor's office
November 7, 2022	District Council review First Quarter Financials and Budget Adjustments
November 14, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<b>November 15, 2022</b>	<b>Board of Trustees approve the First Quarter Financials and Budget Adjustments</b>
November 15, 2022	311 First Quarter Report Due to State Chancellor's Office
<b><u>DECEMBER</u></b>	
December 12, 2022	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)





## Finance Overview and Banner Account Structure

### A) Finance Overview

#### **Fund Accounting**

Fund accounting is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources. The accounting system provides the basis for appropriate budgetary control.

#### **Budgeting**

Budgets represent the operational plans of the district in terms of economic decisions. Budgeting encompasses financial planning as well as the control and evaluation processes of an entity.

Once the budget is adopted, the total amount designated as proposed expenditures for each major object of expenditure classification is the maximum allowed without additional governing board authorization for transfers between major classifications for from the reserve for contingencies in accordance with California Code of Regulations Section 58307.

### B) Account Structure

XXXXXX - XXXXXX - XXXXXX - XXXXXX  
Fund - Organization - Account - Program

**Fund** - The fund field consists of six characters that define a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. These resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The community college fund structure is based largely on concepts and principles contained in GAAFR. This structure allows districts to establish any number of funds, sub-funds, or accounts for internal accounting, but requires for external financial reporting purposes that all accounts be consolidated into one of the three groups:

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

## **Governmental Funds Group**

The Governmental Funds Group is used to collect financial information on resources used or available for use, in carrying out operations associated with the institution's educational objectives.

Governmental funds are used to segregate financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used; current liabilities are assigned to the fund from which they are to be paid. The difference between each governmental fund's assets and liabilities - the fund equity- is referred to as the "fund balance".

### General Fund

- Unrestricted Sub-fund
- Restricted Sub-fund

### Debt Service Funds

- Bond Interest and Redemption Fund
- Revenue Bond Interest and Redemption Fund
- Other Debt Service Fund

### Special Revenue Funds

- Bookstore fund
- Cafeteria Fund
- Child Development Fund
- Farm Operations Fund
- Revenue Bond Projection Fund
- Other Special Revenue Fund

### Capital Projects Funds

- Capital Outlay Projects Fund
- Revenue Bond Construction Fund

## **Proprietary Funds Group**

The Proprietary Funds Group is used to account for those ongoing governmental activities that, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues and transfers relating to business or quasi-business activities are accounted for through these funds. The focus of proprietary fund accounting is on measuring the cost of providing services, and the degree to which this cost is being recovered through user charges.

### Enterprise Funds

- Bookstore Fund
- Cafeteria Fund

Farm Operations Fund  
Other Enterprise Fund  
Internal Service Funds  
Self-Insurance Fund  
Other Internal Services Fund

### **Fiduciary Funds Group**

The Fiduciary Funds Group is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds. Activities related to district operations should not be reported in fiduciary funds.

#### Trust Funds

Associated Students Trust Fund  
Student Representation Fee Trust Fund  
Student Body Center Fee Trust Fund  
Student Financial Aid Trust Fund  
Scholarship and Loan Trust Fund  
Investment Trust Fund  
Deferred Compensation Trust Fund  
Other Trust Funds

#### Agency Funds

Student Clubs Agency Fund  
Scholarship and Loan Agency Fund  
Foundation Agency Fund  
Joint Powers Agreement (JPA) Custodian Agency Fund  
Deferred Compensation Agency Fund  
Other Agency Funds

### **List of Funds**

110	Unrestricted General Fund
120	Federal Grants Ongoing
124	State Grants Ongoing
128	Local Grants Ongoing
130	Federal Grants
133	State Categorical Program
134	State Grants
136	Local Grants
137	Other Restricted Funds

138	Health Services
139	Parking Fund
212	General Obligation Bonds Debt Service
291	Retiree Health Benefits
292	Lease Revenue Bonds Debt Service
330	Child Development Fund
410	Capital Projects Fund
430	General Obligation Bonds Capital Project
591	Community Ed Workforce and Econ Dev
597	Entrepreneurial Funds
711	Associated Students Trust Funds
722	Student Rep Fee Trust Fund
731	Student Body Center Fee Trust Fund
741	Student Financial Aid Trust Fund
751	Land Corp Endowment Fund
752	Scholarships
791	OPEB Trust Fund
792	Pension Stabilization Trust Fund
820	Veterans Affair Chapter 33
999	Entity Wide Fund
000	Bank Fund

**Organization** - This is a six character code that identifies a unit of budgetary responsibility and/or departments within an institution. The first digit in the sequence identifies the **location**.

1_ _ _ _ _	West Valley College
2_ _ _ _ _	Mission College
3_ _ _ _ _	District Services and District Wide
4_ _ _ _ _	Construction Projects

**Account** - This is a six character code that identifies objects such as the general ledger accounts and the operating ledger accounts.

## Revenues

Federal and State classifications are used to record awards or financial assistance, which are required to be included in Federal or State compliance reports. Contracts to provide instructional services to Federal or State agencies are recorded as Local Revenue. Contract Services, unless there is an external requirement to report them as Federal or State Revenue.

Revenue classification by account type is the accounting segregation of revenues into the following major categories:

1. Federal Revenues (81\_\_\_\_)
2. State Revenues (86\_\_\_\_)
3. Local Revenues (88\_\_\_\_)
4. Other Financing Sources (89\_\_\_\_)

## Expenditures

Expenditure classification by account type is the accounting segregation of expenditures into seven major categories:

1. Academic Salaries (11\_\_\_\_)
2. Classified Salaries and Other Nonacademic Salaries (21\_\_\_\_)
3. Employee Benefits (31\_\_\_\_)
4. Supplies and Materials (41\_\_\_\_)
5. Other Operating Expenses and Services (51\_\_\_\_)
6. Capital Outlay (61\_\_\_\_)
7. Other Outgo (71\_\_\_\_)

**Program** – This is a six numeric character code that identifies a function and enables the institution to establish a method for classifying transactions across organizations and accounts. The numbers represent classification of expenditures by activity, which reflects the purpose of the expenditures; it shows the aspect of college-district operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support (non-instructional). It is primarily used to classify the expenditures for reporting purposes.

## Instructional Programs

- 0100 Agriculture and Natural Resources
- 0200 Architecture and Environmental Design
- 0400 Biological Sciences
- 0500 Business and Management
- 0600 Communications
- 0700 Computer and Information Science
- 0800 Education

- 0900 Engineering and Related Industrial Technologies
- 1000 Fine and Applied Arts
- 1100 Foreign Language
- 1200 Health
- 1300 Consumer Education and Home Economics
- 1400 Law
- 1500 Humanities (Letters)
- 1600 Library Science
- 1700 Mathematics
- 1800 Military Studies
- 1900 Physical Sciences
- 2000 Psychology
- 2100 Public Affairs and Services
- 2200 Social Sciences
- 3000 Commercial Services
- 4900 Interdisciplinary Studies
- 5900 Instructional Staff -Retirees' Benefits and Retirement Incentives

**Administrative and Support Programs**

- 6000 Instructional Administration and Instructional Governance
- 6100 Instructional Support Services
- 6200 Admissions and Records
- 6300 Student Counseling and Guidance
- 6400 Other Student Services
- 6500 Operation and Maintenance of Plant
- 6600 Planning, Policymaking and Coordination
- 6700 General Institutional Support Services
- 6800 Community Services and Economic Development
- 6900 Ancillary Services
- 7000 Auxiliary Operations
- 7100 Physical Property and Related Acquisitions
- 7200 Long-term Debt and Other Financing
- 7300 Transfers, Student Aid, and Other Outgo
- 7900 Appropriation for Contingencies (budgetary purposes only)

\* "Budget and Accounting Manual" from California Community Colleges Chancellor's Office

## Glossary of Finance Terms\*\*

**Accounting** - The process of identifying, measuring and communicating financial information to permit informed judgments and decisions by users.

**Account Code** - Classification category of an item or a service purchase.

**Accounts Payable** - Accounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

**Accounts Receivable** - Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

**Allocation** - Division or distribution of resources according to a predetermined plan.

**Apportionment** - Federal or state taxes distributed to college districts or other governmental units according to certain formulas.

**Audit** - An examination of documents, records and accounts for the purpose of determining; 1) that all present fairly the financial position of the district; 2) that they are in conformity with prescribed accounting procedures; and 3) that they are consistent with the preceding year.

**Auxiliary Operations** - Service activities indirectly related to teaching and learning. Food service and dormitories are considered auxiliary operations.

**Backfill** - Funds allocated by the Legislature to make up for revenues (e.g. student fee, property taxes) that were projected but not received.

**Base Revenue** - The districts' total prior year revenue from state general apportionments, local property tax revenue and student enrollment fees adjusted when applicable for projected deficits.

**Base Year** - A year to which comparisons are made when projecting a current condition.

**Beginning Balance** - The money that the district begins the year with, which is based on the ending balance from the prior year (which is budgeted), unexpended funds, monies that are expected to be received and other cash on hand.

**Block Grant** - A fixed sum of money, not linked to enrollment measures, provided to a college district by the state.



**Bonds** - Investment securities (encumbrances) sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. General obligation bonds require a 2/3 vote of the electorate.

**Bonded Debt Limit** - The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

**Board of Governors** - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

**Board of Trustees** - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

**Budget** - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures.

**Budgeting** - The process of allocating available resources among potential activities to achieve the objectives of an organization.

**Budget Document** - A written statement translating educational plans or programs into costs, usually for one future fiscal year, and estimating income by sources to meet the costs.

**Capital Projects** - Capital Projects Funds are used for the acquisition or construction of capital outlay items, e.g. buildings, major equipment.

**Categorical Funds** - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, instructional equipment, and Student Equity and Achievement Program (SEAP).

**Chart of Accounts** - A systematic list of accounts applicable to a specific entity.

**Contingency Reserve** - The contingency reserve is the amount of fund balance that is reserved for the purpose of being available to address revenue shortfalls or extraordinary expenditure increases. The minimum reserve required to stay off the Board of Governor's financial watch list is 5% of expenditures.

**Cost of Living Adjustment (COLA)** - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

**Deficit** - In the context of this budget a deficit is when revenues for the year are less than planned expenditures and net interfund transfers.

**Designated Reserve** - An available fund balance that is to be used for a specific purpose but is not legally restricted from use is called a designated reserve.

**Disabled Student Programs & Services (DSPS)** - Categorical funds designated to integrate disabled students into the general college program.

**Education Protection Account (EPA)** - Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of \$100 per full time equivalent student.

**Encumbered Funds** - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

**Ending Balance** - A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable.

**Enrollment Cap** - A limit on the number of students (FTES) for which the state will provide funding.

**Estimated Income** - Expected receipt or accruals of monies from revenue or non-revenue sources (abatements, loan receipts) during a given period.

**Expenditures** - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

**Extended Opportunity Programs and Services (EOPS)** - Categorical funds designated for supplemental services for disadvantaged students.

**Fee** - A charge to students for services related to their education.

**Fifty-Percent Law** - Requires that fifty percent of district expenditures in certain categories must be spent for classroom instruction.

**Final Budget** - The district budget that is approved by the board in September, after the state allocation is determined.

**Fiscal Year** - Twelve calendar months: in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

**Foundation** - A separate entity created by the districts as an auxiliary organization to receive, raise and manage funds from private sources.

**FTE** - Acronym for Full-time Equivalent. It refers to a measurement of enrollment derived by dividing total student credit hours for a term by 15, both for undergraduate and graduate students at the California State University.

**Full Time Equivalent Students (FTES)** - A measure used to indicate enrollment and workload. The State General Apportionment is based on FTES.

**Fund** - An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities

**Fund Balance** - The difference between assets and liabilities.

**Gann Limitation** - A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

**General Fund** - The fund used to account for the ordinary operations of the district. It is available for any legally-authorized purpose not specified for payment by other funds.

**Governor's Budget** - The Governor proposes a budget for the state each January.

**Growth** - Enrollment growth is expressed in terms of FTES. Growth in FTES and growth in revenue both refer to an increase in excess of the prior year's enrollment level. When referring to the growth rate, the reference is to the rate at which the State will provide funding for FTES in excess of the prior year's funded enrollment.

**Headcount** - An unduplicated count of enrolled students.

**Inflation Factor** - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

**Interfund/Intrafund Transfer** - An interfund transfer is a transfer of monies from one fund to another fund. An intrafund transfer occurs when monies are moved from one subfund of a fund to a second subfund within the same fund. As an example a transfer from the PFE Fund to the Unrestricted General Fund is an intrafund transfer. A transfer from the unrestricted general fund to the capital projects fund is an interfund transfer.

**Lease Revenue Bonds** - Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance construction or purchase of facilities.

**Local Revenue** - Revenue received from property tax collections by the counties, and revenue generated from fees for services are referred to as local revenue.

**Lottery Funds** - The minimum of 34 percent of lottery revenues distributed to public schools and colleges must be used for "education of pupils". Lottery income has added about 1-3 percent to community college funding.

**Mandated Costs** - College district expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

**May Revise** - The Governor revises his budget proposal in May in accordance with up-to-date projections in revenues and expenses.

**Noncredit FTES** - FTES earned in noncredit courses, generally Adult Education.

**Nonresident Tuition** - A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the board.

**Partnership for Excellence** - Funds that are specially allocated to the colleges to be used to improve student performance in five areas.

**PERS** - Public Employee's Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

**Program-Based Funding** - The budget formula used by the Chancellor's Office to determine state allocations to local districts. It does not specify where and how the funds must be spent.

**Proposition 13** - An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

**Proposition 98** - An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 (CCC), although the split has not been maintained.

**Projected Ending Balance** - Healthy ending balances provides protection for the district. However, unrestricted or undesignated balances and reserves that are quite large in comparison to the budget (8% or more) may be questioned in that the funds are not being used to deliver programs and services.

**Reserves** - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

**Restricted Funds** - Money that must be spent for a specific purpose either by law or by local board action.

**Revenue** - Income from all sources.

**Revenue Limit** - The specific amount of student enrollment fees, state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

**Revolving Fund** - A revolving cash account to use in securing or purchasing services or materials.

**75/25 Ratio** - The goal established by AB1725 for the ratio for full-time faculty to part-time faculty.

**Shortfall** - An insufficient allocation of money, requiring an additional appropriation, and expenditures reduction, or deficits.

**State Apportionment** - An allocation of state money to a district, determined by multiplying the district's total FTES times its base revenue per FTES.

**STRS** - State Teacher's Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full-time certificated employees.

**Student Financial Aid Funds** - Funds designated for grants and loans to students. Includes federal Pell grants, College Work-Study, and the state funds EOPS grants and fee waiver programs.

**Subfund** - A fund may have multiple accounts that are also established as funds. Subfunds are combined for reporting purposes under the primary fund category. As an example, the Debt Service Fund has two funds; one for repayment of debt and the second for payment of the retired employee medical benefit costs.

**Sunset** - The termination of the regulations for a categorical program or regulation.

**Tentative Budget** - The budget approved by the board in June, prior to when state allocations have been finalized.

**Title 5** - The Section of the Administrative Code that governs community colleges. The Board of Governors may change or add to Title 5.

**TOP Code** - Taxonomy of Programs. Numbers assigned to programs to use in budgeting and reporting.

**TRANS** - Districts finance short-term cash flow needs by issuing Tax Revenue Anticipation Notes (TRANS) through bond underwriters. The notes are paid off with operating revenues.

**Transfers** - Monies that are transferred to and from reserve accounts.

**Unencumbered Balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unfunded FTES** - FTES that are generated in excess of the enrollment/FTES cap.

**Unrestricted Funds** - Generally those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

**Warrants** - A written order drawn to pay a specified amount to a designated payee.

**WSCH** - Weekly Student Contact Hours is part of the formula used to determine faculty workload.

\*\* List of terms was compiled from the following sources: "Understanding Funding, Finance and Budgeting" from the Chancellor's Office of the California Community Colleges, "Trustee Handbook" from Community College League of California and "California Postsecondary Education Commission -Glossary of Terms".