



West Valley - Mission

Community College District

July 1, 2021 – June 30, 2022 Final Budget



WVC – Kvamme Planetarium



MC – Student Engagement Center

“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 July 12, 2021, 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, 2021.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Susan Fish	Member	2022
Adrienne Gray	Member	2024
Anne Kepner	Vice President	2022
Randi Kinman	President	2024
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Robert Owens	Member	2024
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Stephanie Kashima	President, West Valley College
Daniel Peck	President, Mission College
Dan Borges	Associate Vice Chancellor, Information and Education Technology
Manny Cappello	Associate Vice Chancellor, Governmental Relations & Public Communications
Javier Castruita	Associate Vice Chancellor, Facilities Development and Operations
Ngoc Chim	Associate Vice Chancellor, Finance and Administration
Eric Ramones	Associate Vice Chancellor, Human Resources
Chris Rolen	Executive Director of Public Health and Safety/Police Chief
Marilyn Morikang	Vice President, Administrative Services, West Valley College
Stacy Gleixner	Vice President, Instruction, West Valley College
Debra Griffith	Vice President, Student Services, West Valley College
Lorrie Ranck	Vice President, Instruction, Mission College
Omar Murillo	Vice President, Student Services, Mission College
Danny Nguyen	Vice President, Administrative Services, Mission College

DISTRICT COUNCIL

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

Classified:

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

Student:

Gerald Lingard	President, MC ASG
Sanketh Santhosh	President, WVC ASG
Vacant	MC Student Representative
Vacant	WVC Student Representative

Management:

Daniel Peck	President, Mission College
Stephanie Kashima	President, West Valley College
Debra Williams	Managers Association Representative
Susan Hutton	Administrative Services Council Representative

Non-voting:

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

Support Staff:

Chancellor Office Staff	Recorder
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CHANCELLOR'S
BUDGET MESSAGE



West Valley - Mission

Community College District

Dear Colleagues,

The 2021-22 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 2021-22 budget.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Bradley J. Davis', is written over a horizontal line.

Bradley J. Davis
Chancellor

West Valley-Mission Community College District

BUDGET OVERVIEW

2021-2022 BUDGET OVERVIEW

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 the sixth "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 as calculated by SB 361 apportionment. A "community support" district is not affected by statewide shortfalls.

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. Under the SCFF calculation, the District continues its community support status.

January Proposed State Budget

On January 8, 2021, the Governor released his budget proposal for FY 21/22. The proposal continued the Student Centered Funding Formula with the 70-20-10 rate split between the basic allocation, supplemental, and student success components. At that time, there were no significant changes to the formula. The Governor's budget maintained commitments to paying down liabilities, maintaining reserves, and increasing spending for one-time initiatives. The major themes from the budget included addressing urgent needs and economic impacts from the pandemic, establishing a "Golden State Stimulus" which would provide one-time money to support low-income

individuals, and support for small businesses by providing grants, tax credits, job creation, and workforce development. The theme also included support to facilitate re-opening schools for in-person learning with the focus on K-12.

The focus for community college budgets was to support one-time and on-going programs and initiatives, and to pay back a majority of the deferrals from the prior year. The budget also included an “Early Action Package” which would allow the State to release funding before the budget was approved by the legislature. The intent of the plan was to quickly release the funds to provide emergency financial assistance to students and focus on retention and re-enrollment strategies for students who have been impacted by the pandemic. The budget supports diversity, equity, and inclusion.

May Revision

On May 14, 2021, the Governor released his May Revision proposal for FY 21/22. The proposal reflected a strong budget outlook with a projected increase in revenues. The overall theme from the budget proposal focused on expanding the economic stimulus plan and other targeted investments aimed at populations affected by the pandemic and its economic disruptions; the plan is referred to as the “California Comeback Plan”. The May Revision supported the expansion of economic recovery efforts by including the following proposals:

- New round of \$600 stimulus checks to individuals earning up to \$75,000 who did not already receive a Golden State Stimulus.
- Pay down back-rent and utility bills owed by Californians impacted by the pandemic.
- Expand the Homekey program and other efforts to increase housing for the homeless.
- Create more equitable opportunities for K-12 students through summer and afterschool programs, grants to attract teachers to high-poverty schools, phasing in universal pre-K, and establishing college savings accounts for low-income children.

The Governor’s May Revision proposed to pay off the deferrals in full, provide funding for an integrated approach for basic needs centers, make investments in student housing and low-cost textbook alternatives, address a number of the system’s Diversity, Equity, and Inclusion recommendations, and invest in collaborative workforce development efforts.

Enacted State Budget

On July 12, 2021, the Governor signed the 2021 Budget Act keeping the same theme from the May Revision. The Budget Act includes components of the Governor’s May Revision, additions or modifications adopted by the Legislature, and other agreed upon changes between the Legislature and Governor. The FY 21/22 budget provides \$3.5 billion of

additional resources to California Community Colleges apportionments and categorical programs, including full repayment of the \$1.5 billion in deferrals in FY 20/21.

The budget reflects substantial commitment to California families, businesses, and students including direct relief to Californians through stimulus checks, grants to small businesses, childcare, expansion of afterschool programs, access to higher education, financial aid, deferred maintenance, student basic needs, and support for faculty.

Following are the State budget assumptions from January, May and July.

State Budget Assumptions

Description	1/8/21	5/14/21	7/12/21
On-going Adjustments	Amount*	Amount*	Amount*
COLA (Compounded)	1.50%	4.05%	5.07%
COLA for certain categorical programs (DSPS, EOPS, CalWORKS)	1.50%	1.70%	1.70%
COLA Apprenticeship	1.50%	4.05%	5.07%
Enrollment Growth at 0.5%	\$23.1	\$23.6	\$23.8
Online Technology & Mental Health Services	\$30.0	\$30.0	\$0.0
Mental Health Services	\$0.0	\$0.0	\$30.0
Expand California Apprenticeship Initiative	\$15.0	\$15.0	\$15.0
Online Education Ecosystem and Infrastructure	\$10.6	\$10.6	\$10.6
Cover increased costs for broadband access provided by CENIC	\$8.0	\$8.0	\$8.0
Expand vocational training for ESL students	\$0.0	\$50.0	\$0.0
Support integrated basic needs centers	\$0.0	\$30.0	\$30.0
Expand program pathways technology	\$0.0	\$10.0	\$0.0
Implement library services platform	\$0.0	\$4.0	\$4.0
Full-time Faculty Hiring	\$0.0	\$0.0	\$100.0
Strong Workforce Program	\$0.0	\$0.0	\$42.4
PT Faculty office hours	\$0.0	\$0.0	\$10.0
Support Rising Scholars Program	\$0.0	\$0.0	\$10.0
Dreamer Resource Liaisons	\$0.0	\$5.8	\$5.8
Support for Historically Black Colleges and Universities (HBCU) transfer	\$0.0	\$0.0	\$1.3
One-time Adjustments			
**Emergency Financial Assistance Grants for Students	\$250.0	\$250.0	\$250.0
Students' basic needs related to food and housing insecurity	\$100.0	\$100.0	\$100.0
**Retention and Enrollment Strategies	\$20.0	\$120.0	\$100.0
Expand Work-Based Learning	\$20.0	\$30.0	\$0.0
Increase faculty professional development	\$20.0	\$20.0	\$20.0
Expand Zero-Textbook Cost pathways	\$15.0	\$115.0	\$115.0
Provide instructional materials for dual enrollment students	\$2.5	\$2.5	\$2.5
AB 1460 implementation and anti-racism initiatives	\$0.6	\$0.6	\$5.6
Deferred Maintenance and Instructional Support	\$0.0	\$314.0	\$511.0
Support continued implementation of Guided Pathways	\$0.0	\$150.0	\$50.0

Expand dual enrollment through College & Career Access Pathways partnerships	\$0.0	\$75.0	\$0.0
Implement Equal Employment Opportunity best practices	\$0.0	\$20.0	\$20.0
Support High Road Training Partnerships and High Road Construction Careers	\$0.0	\$20.0	\$0.0
Expand Regional Equity and Recovery Partnerships for work-based learning	\$0.0	\$10.0	\$0.0
Accelerate competency-based education	\$0.0	\$10.0	\$10.0
Implement common course numbering	\$0.0	\$10.0	\$10.0
Modernize the California Community College Registry	\$0.0	\$1.0	\$1.0
LGBTQ+ student support centers	\$0.0	\$0.0	\$10.0
PT Faculty office hours	\$0.0	\$0.0	\$90.0
Transition back to in-person education (COVID-19 Block Grant)	(\$120.0)	(\$70.0)	(\$120.0)
Pay Off Deferrals from FY 20/21	\$1,126.5 b	\$1,453.0 b	\$1,453.2 b

*Amount in millions

** Early Action Plan allocated in April 2021 includes Emergency Financial Assistance in the amount of \$100 million and Retention/Enrollment funding in the amount of \$20 million.

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

West Valley-Mission Community College District Assumptions FY 21/22

- 5% COLA
- Efficiency/WSCH goal at 430
- FTES goal at 11,700 for resident and 378 for non-resident
- Exceed FON by at least 90 FTEF
- Set aside 5% reserve and 3% contingency reserve
- Proposition 30 Educational Protection Account (EPA) funded at \$100 per FTES
- Mandated block grant funded at \$30 per FTES
- Categorical program funding would reflect 21/22 State allocation
- State Lottery revenue is projected to be \$163 per FTES (unrestricted) and \$65 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 of total ground lease revenues of the Mission-West Valley Land Corporation is divided between two funds of which forty percent is allocated to the unrestricted general fund and sixty percent is allocated to the restricted general fund
- Categorical program COLA support above State COLA
- Balance budget with local community support funds
- Comply with statutory requirements

The Final Budget was developed using the Governor's July 12, 2021, State budget proposal and took into account several economic factors including the current economy,

unemployment, property tax assumptions, and potential on-going impacts from the pandemic. As the COVID-19 virus mutates and vaccines are being administered, there is still uncertainty over the global recovery of the economy. In time, we know that the medical aspect of the recession will diminish, but the economic impact may last for a very long time. During that time, the District will continue to assess its financial condition and maintain core services to students and staff. The budget assumes that by Spring 2022 students will return to in-person learning and be back on campus.

The West Valley-Mission Community College District's Final Budget for FY 21/22 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 at the time. 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.

Unrestricted General Fund Revenue - Fund 110

The West Valley-Mission Community College District's Final Budget for FY 21/22 includes the assumptions and their proposed impacts from the State Budget released on July 12, 2021.

The statutory State compounded COLA is 5.07% for FY 21/22. The District has settled bargaining agreements with a majority of its unions to include a 5.00% COLA for two years (FY 21/22 and 22/23). The amounts have been included in the Final Budget.

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

Overall, the District's revenue increased by \$10.2 million when compared to the total revenue from the approved FY 20/21 Final Budget. The majority of the increases are due to property taxes, enrollment fees, and adjustments to the State's CalSTRS on-behalf pension contribution. The updated revenue reflects a more positive outlook compared to last fiscal year.

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 21/22. The estimated EPA amount for FY 21/22 is approximately \$1.2 million. This is based on \$100 per FTES at 11,700 FTES.

Student enrollment fees are estimated to increase by \$1 million based on current enrollment projections and a non-resident tuition rate increase from \$290 to \$307 per unit. Property tax revenues are expected to increase by \$8 million when compared to the FY 20/21 Final Budget. Additionally, the District has made adjustments to account for potential one-time Redevelopment Agency (RDA) money from the sale of property in Santa Clara County and the adjusted growth rate in property tax income. The effects from the pandemic continue 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 21/22.

Lottery revenues have been estimated at \$163 per FTES. The revenue from Lottery is estimated at \$1.8 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 \$756,715. The cash is invested in a comingled county pool investment portfolio which averages a yield of 0.89%.

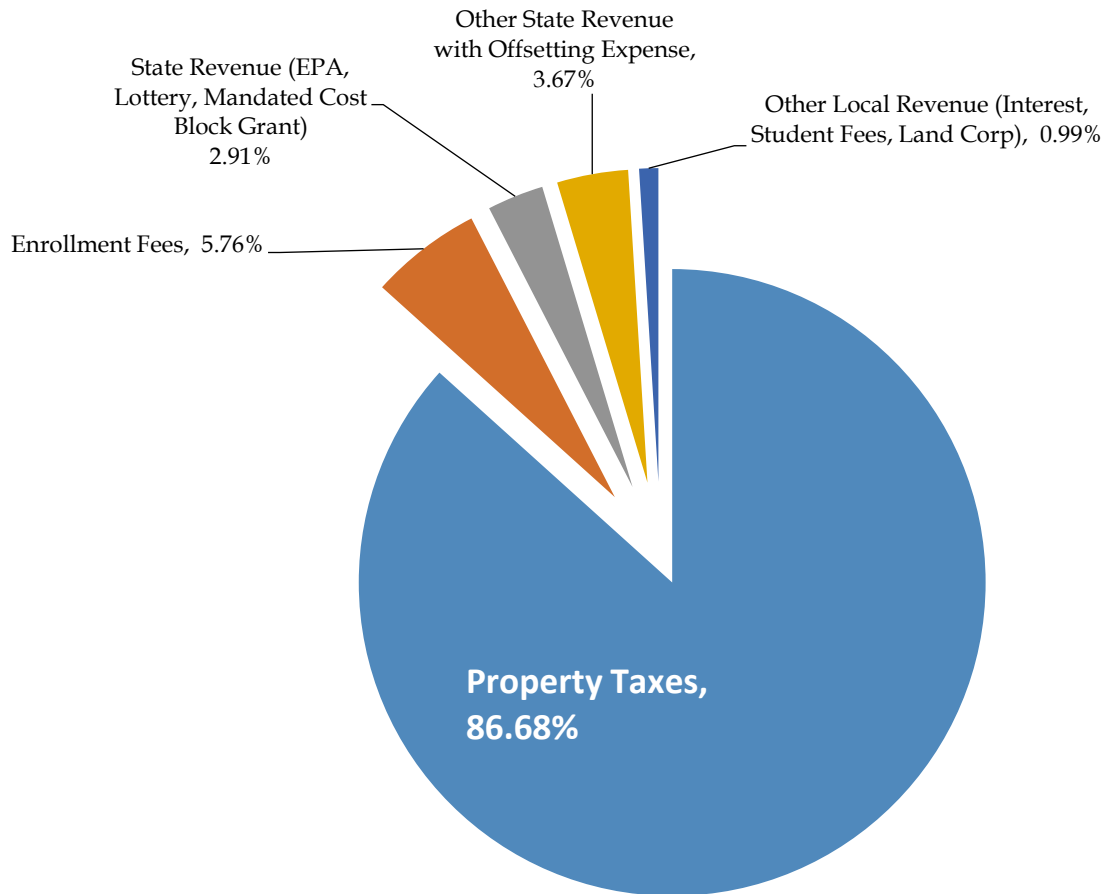
Local revenues, including student material fees, student transcript fees, faculty reassigned time reimbursed by faculty, and CalSTRS on-behalf pension contributions have offsetting expenditures.

The Unrestricted General Fund will maintain a reserve of 5% of the unrestricted expenditures. The unrestricted general fund reserve of \$8.3 million reflects an increase of \$654,721 from the prior fiscal year. The unrestricted general fund also includes a contingency reserve fund of no more than 3% of unrestricted expenditures.

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.

2021-2022 Final Budget, Unrestricted General Fund Revenue



Unrestricted General Fund Expenditures - Fund 110

The FY 21/22 Unrestricted General Fund revenues are projected to be higher than the expenditures by \$2 million. The unrestricted general fund budget is balanced using local community support funds.

Adjustments were made for normal step and column advancements as earned by individuals.

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 2020 using the full-time faculty obligation number. The Final Budget includes 312 Full-time Equivalent Faculty (FTEF).

	2018	2019	2020	2021
FON Obligation #	246.1	212.1	215.1	212.1
FT Faculty Funded				
Mission College	142.0	143.0	143.0	143.0
West Valley College	166.0	169.0	169.0	169.0
Total FT Faculty Funded	308.0	312.0	312.0	312.0
FT Faculty Reported				
Mission College	136.0	138.0	137.0	
West Valley College	166.0	169.0	169.0	
Total FT Faculty Reported	302.0	307.0	306.0	
PT Faculty Reported				
Mission College	60.0	59.3	50.3	
West Valley College	54.3	63.2	57.5	
Total PT Faculty Reported	114.3	122.5	107.8	
FT Faculty %				
Mission College	69.39%	69.95%	73.14%	
West Valley College	75.35%	72.78%	74.60%	
Districtwide	72.54%	71.48%	73.94%	

The funding level from the Associate Faculty Funding Model has increased by \$5.5 million when compared to the prior fiscal year. The increase was due to the adjustment in FTES and a lower efficiency goal. Additionally, the new funded rate includes a 5% COLA and an increase in parity by 1%. The efficiency standard was established by the District Performance Goals Committee and set at 430 Weekly Student Contact Hours (WSCH)/FTEF for regular courses. This is a reduction compared to 460 in the prior year. The Budget uses 430 WSCH/FTEF in its formula for budgetary purposes at an average cost of \$44,874/semester (Step 11, Column C) to allocate the cost of associate faculty to the colleges. The FTES goal of 11,700 was used to calculate the associate faculty budget. This is also a reduction compared to 12,100 FTES in FY 20/21.

Benefits (Employer Obligation)

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 2022 will vary depending on the provider. The budget includes all benefits selected by employees.

Mandatory benefit rates for budget development are as follows:

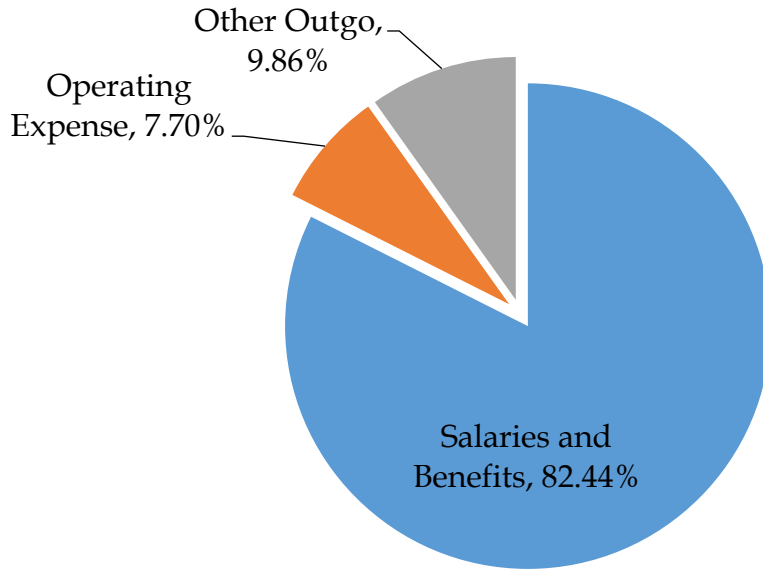
Benefits Description	Rates FY 2020-21	Rates FY 2021-22	Increase/ (Decrease)
State Teachers Retirement System (STRS)	16.150%	16.920%	0.770%
Public Employees Retirement System (PERS)	20.700%	22.910%	2.210%
Public Employees Retirement System (PERS) - Police	18.597%	18.670%	0.073%
Alternative Plan for PT 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	1.096%	1.068%	(0.028%)
Unemployment Insurance	0.050%	0.500%	0.450%

The estimated cost for Retiree Health Benefits is approximately \$4.3 million. The District will utilize the fund balance in the Retiree Health Benefit Fund and the OPEB Trust Fund to manage future rate increases.

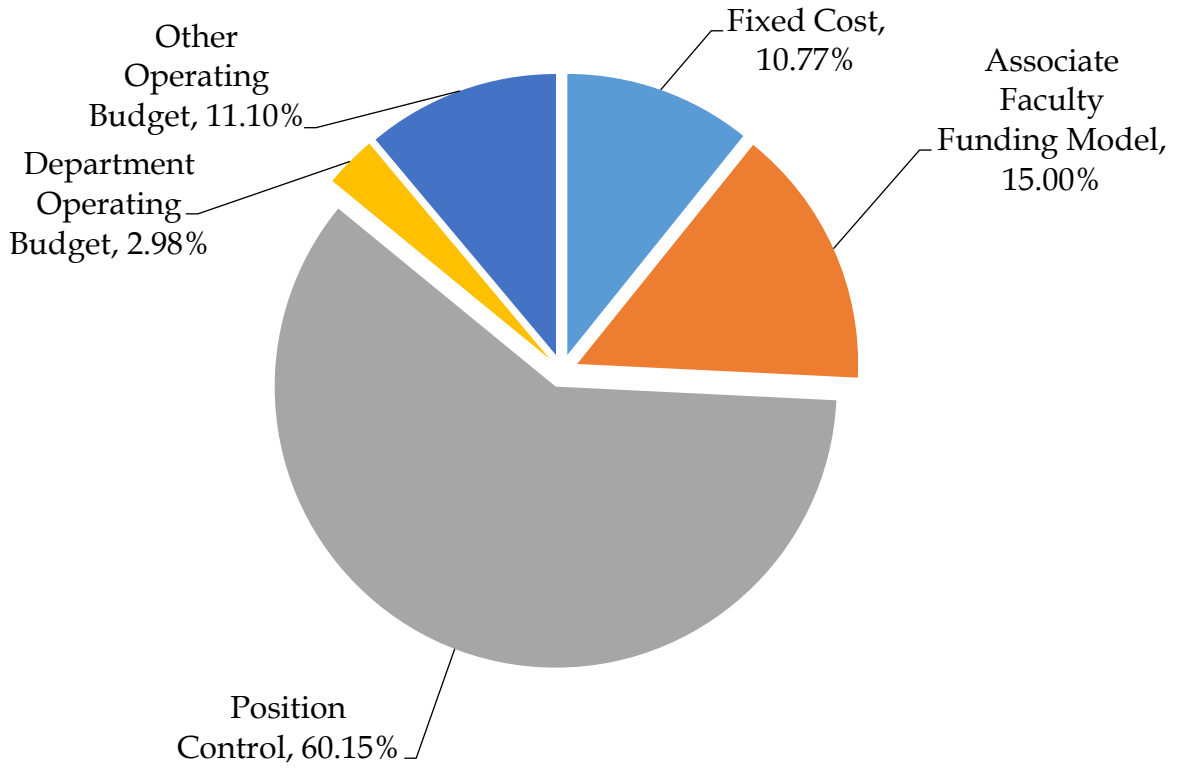
For FY 21/22, fixed costs were adjusted for known increases and decreases at the time of budget development. The fixed costs were reviewed and approved by District Council on June 28, 2021. The total fixed costs budget for FY 21/22 is \$17.9 million.

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

2021-22 Final Budget Unrestricted General Fund Expenditures



2021-22 Final Budget Unrestricted General Fund Expenditures - RAM



CHALLENGES AND OBLIGATIONS FOR FY 21/22 AND BEYOND

The COVID-19 pandemic has impacted every aspect of our lives and the lives of students and families across our state and the nation. Due to the nationwide vaccination rollout, there is hope that FY 21/22 will show signs of economic recovery. Until we are completely out of the pandemic, there is still uncertainty with the economy that the District must consider when developing the budget. Additionally, the ongoing threats of California wildfires may impact the recovery of the economy within the State. To mitigate the impact from these uncertainties, the District will need 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 must 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.

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. These rates are expected to fluctuate due to the volatile investment market.

Fiscal Year	CalPERS	CalSTRS
2020-21	20.70%	16.15%
2021-22	22.91%	16.92%
2022-23	26.10%	19.10%
2023-24	27.10%	19.10%
2024-25	27.70%	19.10%

Lease Revenue Bonds Debt

The District has debt obligations for its Lease Revenue Bonds which were initially issued in 2009 and 2011. In the past, the District utilized \$40 million of its local money to refund portions of the bonds. As of June 30, 2021, the outstanding debt amount is approximately

\$14.5 million. The last payment is due on June 1, 2028. The District set aside \$2.3 million in the FY 21/22 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 difficult 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 20/21, the District reported 50.54% for the compliance number. The District intends to comply with the 50% law in FY 21/22. The projected percentage for FY 21/22 is 51.29%. Complying with the 50% law will continue to be a challenge in future years.

Student Centered Funding Formula (SCFF) Implementation

The State calculates the SCFF by allocating seventy percent to the base allocation, twenty percent for equity, and ten percent for student success (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 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. Hold Harmless will be extended through FY 23/24. The estimated SCFF calculation for the District yields a total revenue of \$73.9 million. The State's hold harmless provision added an additional \$7.9 million. Overall, the District is entitled to \$81.8 million for FY 21/22 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 support district, the District is in a unique position. The internal allocation model provides additional local revenues to support ongoing operating budgets, cover the cost of ongoing salary enhancements (includes COLA), provide ongoing categorical COLA support, and numerous one-time budget allocations based on operational needs.

Resource Allocation Model (RAM)

On June 28, 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 new RAM eliminates the internal hold harmless provision and simplifies the calculation. The model allocates a base operating budget which will allow the colleges to plan portions of their operating budget prior to 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 allocation, supplemental allocation, and success allocation). 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.

Enrollment and Efficiency Goals

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 total unrestricted general fund budget was \$78.4 million with the targeted weekly schedule contact hours (WSCH) of 570 and FTES goal at 16,099. The budget for FY 21/22 includes the WSCH at 430 and FTES goal at 11,700.

Fiscal Year	Unrestricted General Fund Budget	WSCH	FTES Goal
2012-2013	\$78.4 million	570	16,099
2019-2020	\$166.5 million	520	13,000
2020-2021	\$153.5 million	460	12,100
2021-2022	\$166.5 million	430	11,700

Enrollment continues to be a major challenge. In FY 19/20, the District reported 11,700 FTES at P3 as compared to 10,625 in FY 20/21 at P3. The District continues to fall below its baseline FTES of 16,098.

The following is a summary of the State Apportionment Attendance Report for the period of July 15, 2021, at P3.

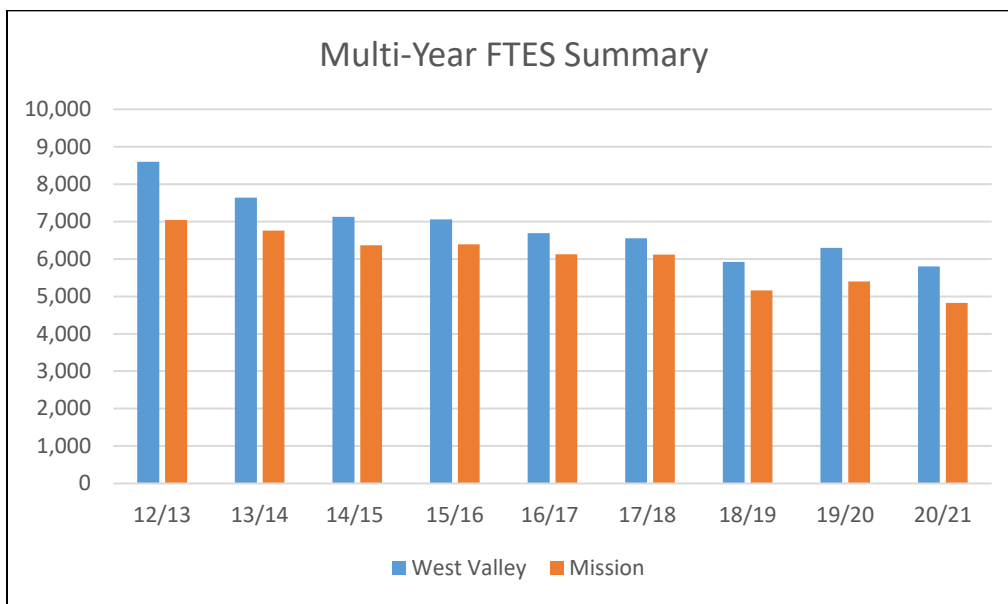
Districtwide FTES Summary Report
P3 Report - FY 2020-2021

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

	<u>West Valley College</u>	<u>Mission College</u>	<u>Districtwide</u>
<u>Credit FTES</u>			
Summer I	680.50	805.71	1,486.22
Summer II	0.47	0.17	0.64
Fall	2,439.23	1,949.42	4,388.65
Winter	221.63	201.98	423.61
Spring	2,249.07	1,819.54	4,068.61
Total Credit FTES	5,590.90	4,776.83	10,367.73
<u>Non-Credit FTES</u>			
Summer I	22.13	2.05	24.18
Summer II	1.93	0.00	1.93
Fall	72.51	30.03	102.54
Winter	14.24	0.00	14.24
Spring	99.70	14.92	114.63
Total Non-Credit FTES	210.51	47.00	257.51
Total CA Residents FTES	5,801.40	4,823.83	10,625.24
	54.60%	45.40%	
Special Admit Students (FTES)	363.78	374.91	738.69
AB 540 Student Count (duplicated) (unduplicated count total 314)	151.00	205.00	356.00
CDCP FTES	89.97	38.57	128.54
Non-Residents Credit FTES			
	<u>West Valley College</u>	<u>Mission College</u>	<u>Districtwide</u>
<u>Credit FTES</u>			
Summer I	11.97	21.40	33.37
Summer II	0.02	0.00	0.02
Fall	51.73	73.10	124.82
Winter	4.13	5.15	9.28
Spring	41.38	67.28	108.66
Total Non-Residents FTES	109.22	166.93	276.15
	39.55%	60.45%	
Source: 7/7/21 CCFS-320 report - Certified on 7/15/21			

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



In the past, the P2 State Attendance Report would be used by the State Chancellor’s Office to allocate Advanced Apportionment Revenue for the new fiscal year. The P3 State Attendance Report 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

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

College	Credit FTES	Non-Credit FTES	Total FTES
Mission College	5,014	388	5,402
West Valley College	5,932	366	6,298
Total	10,946	754	11,700

Non-residents Credit FTES

College	Total Credit FTES
Mission College	250
West Valley College	131
Total	381

Balanced Budget

A significant challenge for FY 21/22 and beyond is re-aligning revenues and expenditures and stabilizing enrollment. The District is balancing its FY 21/22 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 prudent 5% Unrestricted General Fund reserve and a Board contingency reserve not to exceed 3%.

GOALS AND MISSION STATEMENTS

District Strategic Initiatives 2020

GOAL #1 – SUPPORT COLLEGES’ MISSIONS, ANNUAL 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

GOAL #2 – ACTIVELY SUPPORT COLLEGE ENDEAVORS

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 Professional Development/Diversity Internship Program

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 Initiative
 Community Grant/Mission First Initiative
 Housing/Transportation/Food Instability
 Mobile Food Pantry/SafePark/Age Friendly Initiative
 DACA/Dreamer/Immigration Advocacy
 District EEO Plan Implementation/Diversity Internship Program

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

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/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 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 2020-2021

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 Operational 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 is committed to achieving student success through innovative and effective lifelong education and career opportunities, which include associate degrees, certificates, transfer, occupational programs, workforce development, pre-collegiate, global, and community education programs. The District strives to maintain and support institutional integrity, mutual respect, diversity, tolerance, rigorous evaluation, an exceptional workforce of faculty and staff, and partnerships between students, faculty, staff, administrators, the Board of Trustees, and the community. The District promotes an environment conducive to open dialogue and the free exchange of ideas leading to the achievement of successful student learning outcomes.

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
Revenues				
Federal	\$ 17,429,045	\$ 17,813,074	\$ -	\$ 35,242,119
State	40,608,165	920,952	-	41,529,117
Local	219,968,965	4,315,150	2,378,555	226,662,670
Transfers In	17,119,601	0	300,000	17,419,601
Total Revenues	\$ 295,125,776	\$ 23,049,176	\$ 2,678,555	\$ 320,853,507
Expenditures				
Academic Salaries	\$ 71,136,493	\$ -	\$ 211,941	\$ 71,348,434
Classified Salaries	40,828,399	523,551	1,912,449	43,264,399
Employee Benefits	51,467,389	150,194	508,984	52,126,567
Supplies and Materials	4,980,159	84,147	206,897	5,271,203
Other Operating Expenses	33,992,725	220,553	1,530,584	35,743,862
Capital Outlay	174,560,488	3,000	128,826	174,692,314
Grants/Scholarships	5,902,080	19,346,570	1,500	25,250,150
Other Outgo	57,901,863	157,300	-	58,059,163
Transfer Out	17,387,072	31,929	600	17,419,601
Reserve for Contingency	6,633,567	18,824	219,500	6,871,891
Total Expenditures	\$ 458,156,668	\$ 20,536,068	\$ 4,721,281	\$ 490,047,584
Net Change in Fund Balance				
	\$ (163,030,892)	\$ 2,513,108	\$ (2,042,726)	\$ (169,194,077)
Beginning Fund Balance	\$ 328,649,215	\$ 114,224,600	\$ 4,250,557	\$ 447,124,372
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 165,618,323	\$ 116,737,708	\$ 2,207,831	\$ 277,930,295

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

Funds	Amount	Percent
Governmental		
Unrestricted General Fund	\$ 166,549,724	33.99%
Restricted General Fund	47,239,845	9.64%
EcoPass Fund	155,000	0.03%
Health Service Fund	1,091,722	0.22%
Parking Fund	1,620,828	0.33%
Debt Service Fund	62,202,697	12.69%
Child Development Fund	1,719,563	0.35%
Capital Projects Fund	184,210,856	37.59%
Fiduciary		
Associate Student Body	188,000	0.04%
Student Representation Fee	90,753	0.02%
Student Body Center Fee	523,079	0.11%
Student Financial Aid	18,767,577	3.83%
Scholarship Fund	840,359	0.17%
OPEB Trust Fund	70,500	0.01%
Pension Stabilization Trust Fund	55,800	0.01%
Proprietary	4,721,281	0.96%
Total Expenditures and Transfers	\$ 490,047,584	100.00%

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

Districtwide - FY 21/22

Classification	Account	Fund										
		110	12x, 13x	138	139	330	410	430	591	597	731	Total
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
Total Instructional Faculty		244.78	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.28
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
Total Non-Instructional Faculty		56.54	9.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.73
Total Faculty		301.32	10.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.00
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
Total Classified		188.36	49.14	2.44	4.05	17.53	1.40	7.00	5.00	2.75	2.58	280.25
Administrators and Deans	120010	29.50	4.25	2.00						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
Total Administrators		50.69	13.95	2.22	0.95	1.20	0.00	5.55	2.00	0.25	0.20	77.00
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
FY 2021-2022 Final Budget		584.35	75.04	6.66	8.75	18.73	1.40	12.55	7.00	4.00	2.78	721.25
FY 2020-2021 Final Budget		584.44	73.72	5.74	10.20	18.88	0.00	12.55	8.15	3.30	3.78	720.76
Increase / (Decrease)		(0.09)	1.32	0.92	(1.46)	(0.15)	1.40	0.00	(1.15)	0.70	(1.01)	0.49

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

Districtwide - FY 20/21

Classification	Account	Fund									
		110	12x, 13x	138	139	330	430	591	597	731	Total
FT Instructors	110010	240.63	1.50								242.13
FT Counselors & Library In Load	110011	0.50									0.50
FT Lab Faculty Specialist	110015	2.80									2.80
Total Instructional Faculty		243.93	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.43
Reassigned Time Shared Gov	120021	0.50									0.50
Reassigned Time Faculty	120022	4.45									4.45
Reassigned Time Department Chair	120024	12.38									12.38
Reassigned Time WVMAFT	120025	0.40									0.40
FT Faculty Coordinators	120029	0.20									0.20
FT Counselors	120030	29.65	8.65								38.30
FT Academic	120032	0.92	1.08								2.00
FT Librarians	120035	8.35									8.35
Total Non-Instructional Faculty		56.84	9.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.58
Total Faculty		300.77	11.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.00
FT Classified	210010	170.46	47.77	2.44	5.45	17.68	7.00	5.45	2.05	2.58	260.87
FT Instructional Aides	220000	18.89									18.89
Total Classified		189.34	47.77	2.44	5.45	17.68	7.00	5.45	2.05	2.58	279.76
Administrators and Deans	120010	28.50	5.25	2.00					0.25	1.00	37.00
FT Management	210020	19.85	7.40		1.00	1.20	5.55	2.00			37.00
Total Administrators		48.35	12.65	2.00	1.00	1.20	5.55	2.00	0.25	1.00	74.00
FT Police	210030	3.50			3.50						7.00
FT Supervisor	210050	15.48	2.07	1.30	0.25			0.70	1.00	0.20	21.00
FT Confidential	210060	18.00									18.00
Board Members	230011	9.00									9.00
FY 2020-2021 Final Budget		584.44	73.72	5.74	10.20	18.88	12.55	8.15	3.30	3.78	720.76

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

West Valley College - FY 21/22

Classification	Account	Fund						
		110	12x, 13x	138	330	597	731	Total
FT Instructors	110010	128.80	1.50					130.30
FT Lab Faculty Specialist	110015	1.00						1.00
Total Instructional Faculty		129.80	1.50	0.00	0.00	0.00	0.00	131.30
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
Total Non-Instructional Faculty		33.32	4.38	0.00	0.00	0.00	0.00	37.70
Total Faculty		163.12	5.88	0.00	0.00	0.00	0.00	169.00
FT Classified	210010	41.57	19.57	0.00	3.53	1.08	1.00	66.75
FT Instructional Aides	220000	10.17						10.17
Total Classified		51.74	19.57	0.00	3.53	1.08	1.00	76.92
Administrators and Deans	120010	12.50	0.25	0.00		0.25		13.00
FT Management	210020	4.10	5.90		1.00			11.00
Total Administrators		16.60	6.15	0.00	1.00	0.25	0.00	24.00
FT Supervisor	210050	2.93	0.07	0.00				3.00
FT Confidential	210060	1.00						1.00
FY 2021-2022 Final Budget		235.38	31.67	0.00	4.53	1.33	1.00	273.92
FY 2020-2021 Final Budget		235.16	32.80	2.64	4.53	1.33	1.00	277.46
Increase / (Decrease)		0.22	(1.13)	(2.64)	0.00	0.00	0.00	(3.54)

West Valley College - FY 20/21

Classification	Account	Fund						
		110	12x, 13x	138	330	597	731	Total
FT Instructors	110010	128.30	1.50					129.80
FT Lab Faculty Specialist	110015	1.00						1.00
Total Instructional Faculty		129.30	1.50	0.00	0.00	0.00	0.00	130.80
Reassigned Time Shared Gov	120021	0.50						0.50
Reassigned Time Faculty	120022	4.45						4.45
Reassigned Time Department Chair	120024	5.30						5.30
Reassigned Time WVMAFT	120025	0.40						0.40
FT Counselors	120030	17.15	3.85					21.00
FT Academic	120032	0.92	1.08					2.00
FT Librarians	120035	4.55						4.55
Total Non-Instructional Faculty		33.27	4.93	0.00	0.00	0.00	0.00	38.20
Total Faculty		162.57	6.43	0.00	0.00	0.00	0.00	169.00
FT Classified	210010	41.90	21.15	0.64	3.53	1.08	1.00	69.30
FT Instructional Aides	220000	10.17						10.17
Total Classified		52.06	21.15	0.64	3.53	1.08	1.00	79.46
Administrators and Deans	120010	13.00	0.75	1.00		0.25		15.00
FT Management	210020	3.60	4.40		1.00			9.00
Total Administrators		16.60	5.15	1.00	1.00	0.25	0.00	24.00
FT Supervisor	210050	2.93	0.07	1.00				4.00
FT Confidential	210060	1.00						1.00
FY 2020-2021 Final Budget		235.16	32.80	2.64	4.53	1.33	1.00	277.46

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

Mission College - FY 21/22

Classification	Account	Fund							
		110	12x, 13x	138	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
Total Instructional Faculty		114.98	0.00	0.00	0.00	0.00	0.00	0.00	114.98
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
Total Non-Instructional Faculty		23.23	4.80	0.00	0.00	0.00	0.00	0.00	28.03
Total Faculty		138.20	4.80	0.00	0.00	0.00	0.00	0.00	143.00
FT Classified	210010	41.36	29.57	0.00	14.00	5.00	1.67	1.58	93.17
FT Instructional Aides	220000	8.72							8.72
Total Classified		50.08	29.57	0.00	14.00	5.00	1.67	1.58	101.89
Administrators and Deans	120010	16.00	4.00	0.00					20.00
FT Management	210020	3.80	3.80		0.20	2.00		0.20	10.00
Total Administrators		19.80	7.80	0.00	0.20	2.00	0.00	0.20	30.00
FT Supervisor	210050	4.80	1.20	0.00			1.00		7.00
FT Confidential	210060	1.00							1.00
FY 2021-2022 Final Budget		213.88	43.37	0.00	14.20	7.00	2.67	1.78	282.89
FY 2020-2021 Final Budget		214.23	40.92	3.10	14.35	8.15	1.97	2.78	285.49
Increase / (Decrease)		(0.35)	2.45	(3.10)	(0.15)	(1.15)	0.70	(1.01)	(2.60)

Mission College - FY 20/21

Reassigned Time Department Chair	Account	Fund							
		110	12x, 13x	138	330	591	597	731	Total
FT Instructors	110010	112.33							112.33
FT Counselors & Library In Load	110011	0.50							0.50
FT Lab Faculty Specialist	110015	1.80							1.80
Total Instructional Faculty		114.63	0.00	0.00	0.00	0.00	0.00	0.00	114.63
Reassigned Time Department Chair	120024	7.08							7.08
FT Faculty Coordinators	120029	0.20							0.20
FT Counselors	120030	12.50	4.80						17.30
FT Librarians	120035	3.80							3.80
Total Non-Instructional Faculty		23.58	4.80	0.00	0.00	0.00	0.00	0.00	28.38
Total Faculty		138.20	4.80	0.00	0.00	0.00	0.00	0.00	143.00
FT Classified	210010	43.21	26.62	1.80	14.15	5.45	0.97	1.58	93.77
FT Instructional Aides	220000	8.72							8.72
Total Classified		51.93	26.62	1.80	14.15	5.45	0.97	1.58	102.49
Administrators and Deans	120010	14.50	4.50	1.00				1.00	21.00
FT Management	210020	3.80	3.00		0.20	2.00			9.00
Total Administrators		18.30	7.50	1.00	0.20	2.00	0.00	1.00	30.00
FT Supervisor	210050	4.80	2.00	0.30		0.70	1.00	0.20	9.00
FT Confidential	210060	1.00							1.00
FY 2020-2021 Final Budget		214.23	40.92	3.10	14.35	8.15	1.97	2.78	285.49

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

District Services - FY 21/22

Classification	Account	Fund					Total
		110	138	139	410	430	
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
FY 2021-2022 Final Budget		135.09	6.66	8.75	1.40	12.55	164.44
FY 2020-2021 Final Budget		135.05	0.00	10.20	0.00	12.55	157.80
Increase / (Decrease)		0.03	6.66	(1.46)	1.40	0.00	6.64

District Services - FY 20/21

Classification	Account	Fund					Total
		110	138	139	410	430	
FT Management/Administrators	120010/210020	13.45		1.00		5.55	20.00
FT Classified	210010	85.35		5.45		7.00	97.80
FT Police	210030	3.50		3.50			7.00
FT Supervisor	210050	7.75		0.25			8.00
FT Confidential	210060	16.00					16.00
Board Members	230011	9.00					9.00
FY 2020-2021 Final Budget		135.05	0.00	10.20	0.00	12.55	157.80

BUDGET DEVELOPMENT

BUDGET DEVELOPMENT

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 2, 2021. A Budget Calendar, Page 141, 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 initiatives were developed in December 2019. West Valley College completed its Educational Master Plan in May 2021. The Facilities Master Plan for West Valley College is expected to be completed in the summer of 2021. Mission College completed its Educational and Facilities Master Plan in 2018, which runs through 2023. The elements of these plans are considered when the Chancellor develops his annual goals.

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 142.

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

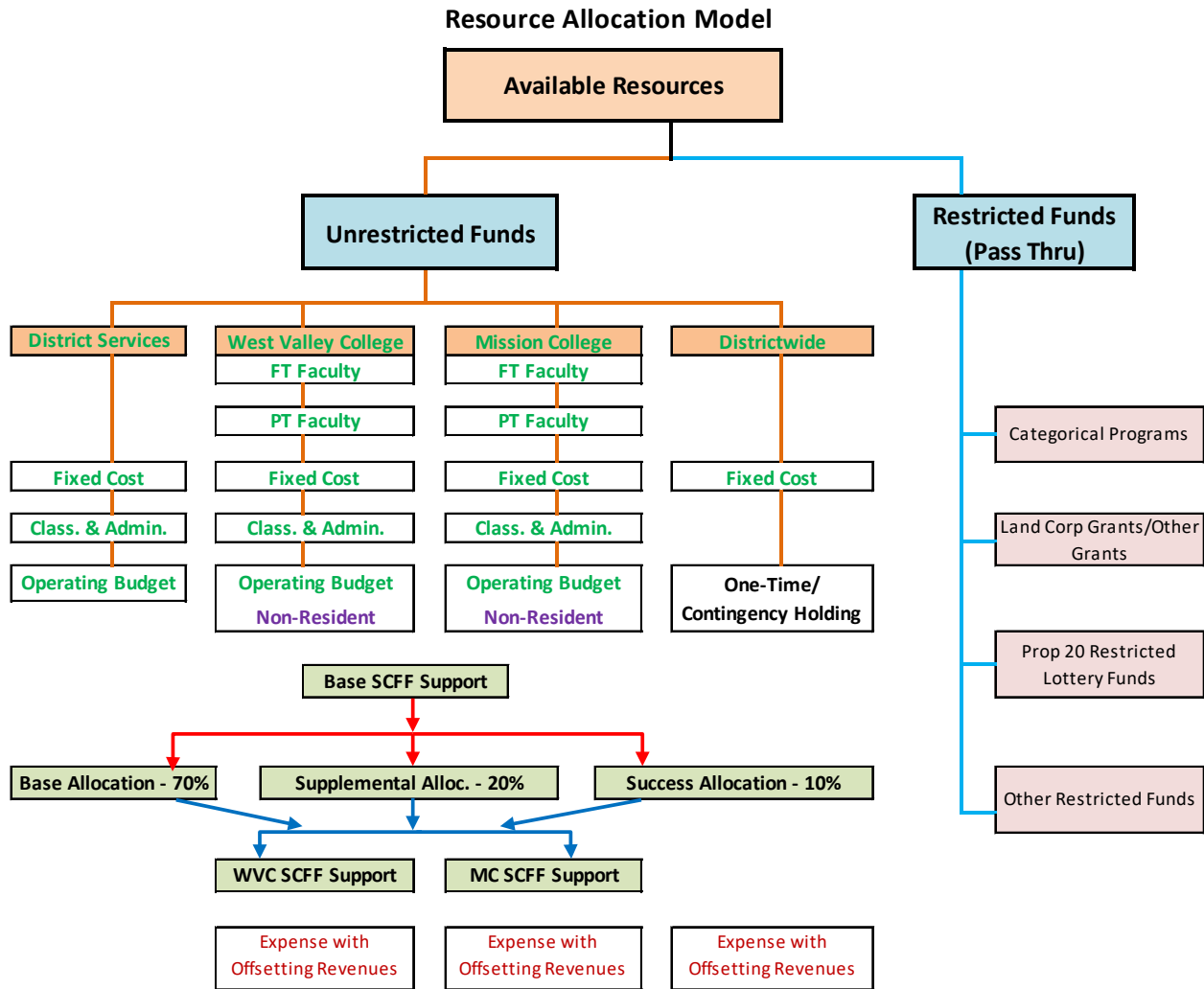
resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

In November 2020, the Fiscal Workgroup initiated the discussion and review of the existing RAM. The goal was to identify areas of improvement and evaluate the effectiveness of the model. Discussions continued for several months to allow time to restructure the revised RAM and allow input from all workgroup members. In March 2021, the Fiscal Workgroup recommended the revised RAM to the District Council. Some of the changes included eliminating internal hold harmless, establishing a base operating budget, expanding descriptions to provide more transparency, and retaining incentives for growth by keeping components of the SCFF. The District approved the updated RAM on March 29, 2021, for utilization in developing the FY 21/22 Final Budget.

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 model. (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.
 - 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 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 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 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 budget 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, non-sufficient fund fee)
- Land Corporation - The Mission-West Valley Land Corporation provides 25% of the total lease revenue to the District. Forty percent 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 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 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. (Examples: Art supplies and science materials)

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 5% of the total unrestricted general fund expenditures be set aside (District Administrative Procedure (AP) 6305).
- The 3% contingency reserve needs to be set aside for unanticipated changes in the new fiscal year.
- Prepaids (Advance payments for multi-year contracts)
- Banked Leave Liability
- Student Material and Transcript Fees
- Faculty Travel and Conference
- Community Support Fund Reserve
- Board Election Reserve
- Debt 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. Allocation to District Services shall not exceed 18% of the total unrestricted general fund expenditures. Based on the strategic planning objectives of the colleges, the resources allocated to District Services can potentially change. These changes shall

be approved by 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 operation budget** was established using a three-year average (18/19, 19/20, 20/21).
- 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 set up 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 shifting 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 P2 State apportionment report will be used to run the simulation for the Tentative Budget. The P3 State apportionment report 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 District Council for discussions and modifications if 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 contingency reserve is a maximum of three percent of the Unrestricted General Fund. The contingency 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 contingency reserve requires a two-thirds positive vote of the Board." Amounts in excess of the three percent will re-circulate through the RAM model in the next budget year.

Recommended use of contingency 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 District Council.
- Carry-over balance for special projects and purchases.
 - 75% of the college fund balance will be transferred to the District's contingency 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 campus is unable to garner dollars from other sources, the college may request to borrow the current fiscal year's contingency reserve to balance the budget. The request must be submitted in writing to the Associate Vice Chancellor of Finance and Administration by May 31st. If approval is granted, the loan must be returned to the contingency reserve within two fiscal years. In a situation where funds in the contingency 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 contingency 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

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.

UNRESTRICTED GENERAL FUND

UNRESTRICTED GENERAL FUND

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 District's Fiscal Services. 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 actions.

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, non-resident tuition, 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 2021-2022
Unrestricted General Fund 110

Consolidate All Locations

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 5,000	\$ 5,000	\$ 5,031	\$ 5,031
State Revenue	10,026,881	10,967,189	10,989,316	11,586,487
Local Revenue	148,422,713	150,949,121	150,914,610	157,014,727
Transfer In	-	-	12,351	-
Total Revenues	\$ 158,454,594	\$ 161,921,310	\$ 161,921,307	\$ 168,606,245
Expenditures				
Academic Salaries	\$ 60,829,004	\$ 61,222,691	\$ 59,471,156	\$ 66,776,342
Classified Salaries	27,293,113	27,146,374	27,026,591	28,935,675
Benefits	35,012,049	36,121,214	34,794,757	41,585,411
Supplies and Materials	2,082,439	1,782,567	1,044,918	973,133
Operating Expenses	11,682,015	12,008,331	10,182,161	11,428,226
Capital Outlay	471,800	534,311	528,661	305,039
Other Student Aid/Outgo	84,076	133,595	132,682	80,319
Transfer Out	16,000,803	14,520,883	14,315,638	16,340,120
Reserve for Contingency	-	-	-	125,459
Total Expenditures	\$ 153,455,299	\$ 153,469,966	\$ 147,496,563	\$ 166,549,724
 Incr/(Decr) in Fund Balance	 \$ 4,999,295	 \$ 8,451,344	 \$ 14,424,744	 \$ 2,056,521
 Beginning Fund Balance	 \$ 59,127,795	 \$ 59,127,795	 \$ 59,127,795	 \$ 73,552,539
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 64,127,090	\$ 67,579,139	\$ 73,552,539	\$ 75,609,060
Nonspendable Fund Balance				
Prepaid	\$ 101,432	\$ 101,432	\$ 283,659	\$ 283,659
Assigned Fund Balance				
Banked Leave Liability	5,683,749	5,683,749	5,683,749	5,683,749
Student Transcript/Material	356,225	356,225	398,624	398,624
Faculty Travel & Conference	-	-	139,424	-
Lease Revenue Bonds Debt Obligation	16,328,386	16,328,386	16,328,386	14,473,338
22/23 5% COLA	-	-	-	5,613,971
Board Elections	345,669	345,669	232,783	312,783
Unassigned Fund Balance				
5% Reserve	7,672,765	7,672,765	7,672,765	8,327,486
3% Contingency Reserve	4,603,659	4,603,659	4,603,659	4,996,492
Community Support Fund Reserve	29,035,205	32,487,254	38,209,490	35,518,958
Ending Fund Balance	\$ 64,127,090	\$ 67,579,139	\$ 73,552,539	\$ 75,609,060

**West Valley-Mission Community College District
Final Budget 2021-2022
Unrestricted General Fund 110**

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	76,814	97,897	97,897	20,000
Transfer In	-	-	-	-
Total Revenues	\$ 76,814	\$ 97,897	\$ 97,897	\$ 20,000
Expenditures				
Academic Salaries	\$ 31,209,876	\$ 32,385,398	\$ 32,265,632	\$ 35,189,749
Classified Salaries	6,799,351	6,406,659	6,016,941	7,119,672
Benefits	11,807,484	11,692,977	11,265,404	13,448,069
Supplies and Materials	339,617	469,610	464,357	269,676
Operating Expenses	1,641,125	1,585,109	1,267,869	1,722,429
Capital Outlay	137,967	133,333	107,236	13,600
Other Student Aid/Outgo	39,305	72,371	72,371	39,305
Transfer Out	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expenditures	\$ 51,974,725	\$ 52,745,457	\$ 51,459,808	\$ 57,802,499

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

**West Valley-Mission Community College District
Final Budget 2021-2022
Unrestricted General Fund 110**

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	114,220	80,000	72,900	80,000
Transfer In	-	-	-	-
Total Revenues	\$ 114,220	\$ 80,000	\$ 72,900	\$ 80,000
Expenditures				
Academic Salaries	\$ 27,584,370	\$ 27,864,133	\$ 27,193,707	\$ 30,477,945
Classified Salaries	6,757,667	6,804,713	7,028,131	6,836,098
Benefits	11,101,248	10,896,830	10,048,624	12,730,798
Supplies and Materials	266,911	209,941	200,247	225,046
Operating Expenses	969,400	1,245,985	1,245,985	710,993
Capital Outlay	139,356	139,836	104,304	103,161
Other Student Aid/Outgo	33,333	45,932	45,932	29,576
Transfer Out	-	4,524	4,524	-
Reserve for Contingency	-	-	-	125,459
Total Expenditures	\$ 46,852,285	\$ 47,211,894	\$ 45,871,454	\$ 51,239,077

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

**West Valley-Mission Community College District
Final Budget 2021-2022
Unrestricted General Fund 110**

District Services

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 5,000	\$ 5,000	\$ 5,031	\$ 5,031
State Revenue	10,026,881	10,967,189	10,989,316	11,586,487
Local Revenue	148,231,679	150,771,224	150,743,813	156,914,727
Transfer In	-	-	12,351	-
Total Revenues	\$ 158,263,560	\$ 161,743,413	\$ 161,750,511	\$ 168,506,245

Expenditures

Academic Salaries	\$ 2,034,758	\$ 973,160	\$ 11,817	\$ 1,108,648
Classified Salaries	13,736,095	13,935,002	13,981,519	14,979,905
Benefits	12,103,317	13,531,407	13,480,730	15,406,544
Supplies and Materials	1,475,911	1,103,016	380,314	478,411
Operating Expenses	9,071,490	9,177,237	7,668,307	8,994,804
Capital Outlay	194,477	261,142	317,121	188,278
Other Student Aid/Outgo	11,438	15,292	14,379	11,438
Transfer Out	16,000,803	14,516,359	14,311,114	16,340,120
Reserve for Contingency	-	-	-	-
Total Expenditures	\$ 54,628,289	\$ 53,512,615	\$ 50,165,301	\$ 57,508,148

Note: Amounts listed above includes Districtwide fixed cost.

**West Valley-Mission Community College District
Final Budget 2021-2022
Unrestricted General Fund Revenue Projection**

	Final Budget 2020-2021	Final Budget 2021-2022
Revenues		
State Revenues:		
State Apportionment	\$ -	\$ -
Educational Protection Account (EPA)	1,210,000	1,170,000
Part-Time Faculty Compensation	209,050	230,727
Lottery	1,683,315	1,772,283
Mandated Cost Block Grant @ \$28/FTES	338,800	351,000
Full-Time Faculty Hiring (15/16)	782,281	821,943
Full-Time Faculty Hiring (18/19)	562,882	562,882
Total State Revenues	\$ 4,786,328	\$ 4,908,835
Local Revenues:		
Enrollment Fees - Resident	\$ 7,000,000	\$ 7,548,564
Property Taxes (State and Federal)	138,058,128	146,143,998
Non-Resident Tuition	1,777,268	2,159,222
Interest	1,102,648	756,715
Misc. Student Fees (web processing fee, NSF fee)	100,000	100,000
Land Corporation Lease Revenue Income	663,336	678,562
Total Local Revenues	\$ 148,701,380	\$ 157,387,061
Other Revenues with Offsetting Expenditures:		
Faculty Re-assign Time Reimbursement	\$ 10,999	\$ 25,748
Student Transcript Fees	156,814	100,000
Student Material Fees	34,220	-
CalSTRS On-Behalf Pension Contribution (GASB 68)	4,764,853	6,184,601
Total Other Revenues	\$ 4,966,886	\$ 6,310,349
Total Unrestricted General Fund Revenues	\$ 158,454,594	\$ 168,606,245

**West Valley-Mission Community College District
Final Budget 2021-2022
Associate Faculty Funding Model**

V3	Mission College	West Valley College	Districtwide Total
Section 1: Resident Credit Full-Time Equivalent Student (FTES)			
Total Resident Credit FTES Enrollment Goal	5,014	5,932	10,946
Calculate Weekly Student Contact Hours (WSCH)			
Annual WSCH = (FTES X 525)/16.2	162,491	192,241	354,731
Less WSCH from Exempt Courses (From section 2)	(3,762)	(1,843)	(5,605)
Less WSCH from New Courses (From section 2)	(1,200)	(1,200)	(2,400)
Total Annual WSCH	157,529	189,198	346,726
Efficiency Target (430)	430	430	430
Annual FTEF = WSCH / Efficiency	a 366.346	439.995	806.341
Full-Time Instructional Faculty (Position Control: 21/22 Final Bud as of 6/25/21 - Acct 110010, 110011 Fund 110)	113.175	128.800	241.975
In-Load Instruction, Academic Non-Instruct. (Counselors & Librarians)	2.000	2.000	4.000
Total Full-Time Instructional FTEF, per semester	115.175	130.800	245.975
1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)			
Total Annual FT Instructional FTEF (semester x 2)	b 230.350	261.600	491.950
Total Annual Associate Faculty FTEF (a-b)	135.996	178.395	314.391
Associate Faculty Funding Rate (Step 11, Column C)	\$ 44,874	\$ 44,874	\$ 44,874
Total Allocation for Resident Credit FTES	c \$ 6,102,685	\$ 8,005,297	\$ 14,107,982
Section 2: Special "Exempt" Category			
Exempt Course WSCH (Dist. Enroll. Mngt. Comm.)	3,762	1,843	5,605
New Program or Course WSCH (Dist. Enroll. Mngt. Comm.)	1,200	1,200	2,400
Total WSCH for Exempt and New Courses	4,962	3,043	8,005
Exempt Course Efficiency Factor	300	300	300
Special Exempt FTEF	16.540	10.143	26.683
Associate Faculty Funding Rate (Step 11, Column C)	\$ 44,874	\$ 44,874	\$ 44,874
Total Allocation for Special Categories	e \$ 742,216	\$ 455,157	\$ 1,197,373
Section 3: Reassigned Time, Substitutes, Sabbaticals			
Department Chair, per contract (14.0)	14.000	14.000	28.000
Shared Governance (0.8 FTEF each semester per college)	1.600	1.600	3.200
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)	1.411	1.589	3.000
Substitutes (FT Instructional Sick Leave)	4.000	4.000	8.000
Sabbaticals (semesters)	1.000	2.000	3.000
Total Reassigned, Substitutes, Sabbaticals FTEF	22.211	23.389	45.600
Associate Faculty Funding Rate (Step 11, Column C)	\$ 44,874	\$ 44,874	\$ 44,874
Total Allocation for Reassigned Time, Substitutes, Sabbaticals	f \$ 996,696	\$ 1,049,558	\$ 2,046,254
Section 4: Non-Resident FTES			
Non-Resident FTES Goal	250	131	381
Non-Resident WSCH = [(FTES x 525)/16.2]	8,102	4,245	12,347
Efficiency Target (430)	430	430	430
Total Annual FTEF for Non-Resident FTES	18.842	9.873	28.714
Associate Faculty Funding Rate (Step 11, Column C)	\$ 44,874	\$ 44,874	\$ 44,874
Total Allocation for Non-Resident FTES	h \$ 845,494	\$ 443,039	\$ 1,288,533
Section 5: Resident Non-Credit FTES			
Non-Credit FTES Goal	388	366	754

WSCH = (FTES x 525)/16.2	12,574	11,861	24,435
Efficiency Target (430)	430	430	430
Total FTEF = WSCH / Efficiency	29.242	27.584	56.826
Associate Faculty Funding Rate (Step 7, Column C)	\$ 38,610	\$ 38,610	\$ 38,610
Total Allocation for Non-Credit FTES Funding d	\$ 1,129,022	\$ 1,065,005	\$ 2,194,027

Summary of Associate Faculty Funding			
Associate Faculty Budget, Resident Credit FTES (c)	\$ 6,102,685	\$ 8,005,297	\$ 14,107,982
Associate Faculty Budget, Special Categories (e)	742,216	455,157	1,197,373
Associate Faculty Budget, Reassigned, etc. (f)	996,696	1,049,558	2,046,254
Associate Faculty Budget, Non-Resident FTES (h)	845,494	443,039	1,288,533
Resident Non-Credit FTES Funding (d)	1,129,022	1,065,005	2,194,027
Total Associate Faculty Salary	\$ 9,816,113	\$ 11,018,056	\$ 20,834,169
Associate Faculty Mandatory Benefits @ 19.938%	\$ 1,957,137	\$ 2,196,780	\$ 4,153,917
Total Associate Faculty Funding	\$ 11,773,249	\$ 13,214,836	\$ 24,988,086

Total Resident FTES Goals	5,402	6,298	11,700
Total Non-Resident FTES Goals	250	131	381

West Valley-Mission Community College District Final Budget 2021-2022 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 semester, 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 32.21. 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:

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

$WSCH = FTES \text{ enrollment goal} \times 32.21 \text{ contact hours per week}$

the **Conversion Factor** = $525 / \text{term multiplier}$, or $525 / 16.2 = 32.21$

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

**West Valley-Mission Community College District
Final Budget 2021-2022
Associate Faculty Funding Model**

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

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.

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

**West Valley-Mission Community College District
Final Budget 2021-2022
Associate Faculty Funding Model**

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 FTES

Similar to credit FTES, the non-resident 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 NON-CREDIT FTES

Similar to establishing Resident Credit FTES, 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 2021-2022
Resource Allocation Model Distribution by Location**

	Final Budget 2020-21	Final Budget 2021-22	Variance
<u>West Valley College</u>			
Full-Time Faculty <u>Teaching</u> Allocation			
Salaries	\$ 15,331,637	\$ 16,469,517	\$ 1,137,880
Mandatory Benefits	2,898,185	3,151,387	253,202
Medical Benefits	2,409,980	2,555,787	145,807
Total Full-Time Faculty Teaching Allocation	\$ 20,639,802	\$ 22,176,691	\$ 1,536,889
Full-Time <u>Non-Teaching</u> Faculty Allocation			
Salaries	\$ 4,571,454	\$ 4,502,805	\$ (68,649)
Mandatory Benefits	931,143	935,606	4,463
Medical Benefits	732,120	746,554	14,434
Total Full-Time Non-Teaching Faculty Allocation	\$ 6,234,717	\$ 6,184,965	\$ (49,752)
Associate Faculty Allocation			
Associate Faculty Funding - Teaching			
Salaries	\$ 6,996,908	\$ 10,147,994	\$ 3,151,086
Benefits	1,311,640	2,035,679	724,039
Associate Faculty Funding - Non-Teaching			
Salaries	1,323,620	870,062	(453,558)
Benefits	248,126	161,101	(87,025)
In Service Agreements	-	-	-
Total Associate Faculty Allocation	\$ 9,880,294	\$ 13,214,836	\$ 3,334,542
Classified and Administrators Salaries Allocation			
Classified			
Salaries	\$ 4,974,366	\$ 5,448,432	\$ 474,066
Mandatory Benefits	1,511,025	1,750,908	239,883
Medical Benefits	853,118	959,540	106,422
Administrators			
Salaries	2,902,730	3,208,683	305,953
Mandatory Benefits	687,788	815,550	127,762
Medical Benefits	264,480	356,423	91,943
Total Classified and Administrators Salaries Allocation	\$ 11,193,507	\$ 12,539,536	\$ 1,346,029
Fixed Costs	\$ 906,506	\$ 625,498	\$ (281,008)
Operating Budget Allocation			
College Operating Budget	\$ 2,849,845	\$ 2,466,933	\$ (382,912)
Categorical COLA Support	193,245	193,245	-
Contingency Holding	-	215,691	215,691
College Transcript Fee /Student Material Sub Funds	76,809	185,104	108,295
Total Operating Budget Allocation	\$ 3,119,899	\$ 3,060,973	\$ (58,926)
West Valley College Total Allocation	\$ 51,974,725	\$ 57,802,499	\$ 5,827,774

**West Valley-Mission Community College District
Final Budget 2021-2022
Resource Allocation Model Distribution by Location**

	Final Budget 2020-21	Final Budget 2021-22	Variance
<u>Mission College</u>			
Full-Time Faculty <u>Teaching</u> Allocation			
Salaries	\$ 13,673,450	\$ 14,296,176	\$ 622,726
Mandatory Benefits	2,563,184	2,707,367	144,183
Medical Benefits	2,079,085	2,227,902	148,817
Total Full-Time Faculty Teaching Allocation	\$ 18,315,719	\$ 19,231,445	\$ 915,726
Full-Time <u>Non-Teaching</u> Faculty Allocation			
Salaries	\$ 2,937,742	\$ 3,057,103	\$ 119,361
Mandatory Benefits	592,588	633,199	40,611
Medical Benefits	461,054	436,948	(24,106)
Total Full-Time <u>Non-Teaching</u> Faculty Allocation	\$ 3,991,384	\$ 4,127,250	\$ 135,866
Associate Faculty Allocation			
Associate Faculty Funding - Teaching			
Salaries	\$ 6,488,557	\$ 8,998,913	\$ 2,510,356
Benefits	1,216,344	1,805,824	589,480
Associate Faculty Funding - Non-Teaching			
Salaries	1,624,979	817,200	(807,779)
Benefits	304,619	151,313	(153,306)
Total Associate Faculty Allocation	\$ 9,634,499	\$ 11,773,250	\$ 2,138,751
Classified and Administrators Salaries Allocation			
Classified			
Salaries	\$ 5,490,774	\$ 5,569,332	\$ 78,558
Mandatory Benefits	1,611,788	1,786,344	174,556
Medical Benefits	1,031,291	1,034,638	3,347
Administrators			
Salaries	3,249,227	3,722,194	472,967
Mandatory Benefits	783,455	899,786	116,331
Medical Benefits	317,004	390,477	73,473
Total Classified and Administrators Salaries Allocation	\$ 12,483,539	\$ 13,402,771	\$ 919,232
Fixed Costs	\$ 680,031	\$ 372,537	\$ (307,494)
Operating Budget Allocation			
College Operating Budget	\$ 1,221,530	\$ 1,523,375	\$ 301,845
Categorical COLA Support	200,641	200,641	-
Contingency Holding	-	190,146	190,146
College Transcript Fee /Student Material Sub Funds	324,942	417,663	92,721
Total Operating Budget Allocation	\$ 1,747,113	\$ 2,331,825	\$ 584,712
Mission College Total Allocation	\$ 46,852,285	\$ 51,239,077	\$ 4,386,793

**West Valley-Mission Community College District
Final Budget 2021-2022
Resource Allocation Model Distribution by Location**

	Final Budget 2020-21	Final Budget 2021-22	Variance
<u>Districtwide & District Services</u>			
Districtwide			
Fixed Costs	\$ 14,520,001	\$ 15,970,097	\$ 1,450,096
CalSTRS On-Behalf Pension Contribution	\$ 4,764,853	\$ 6,184,604	\$ 1,419,751
Contingency Holding			
Pension Stabilization Trust contribution	\$ 3,242,289	\$ -	\$ (3,242,289)
POA COLA Holding	-	20,000	20,000
COVID-19 Support	1,000,000	-	(1,000,000)
Faculty MOU Settlement	944,000	-	(944,000)
Capital Outlay Project Support	5,000,000	10,000,000	5,000,000
Transfer Out for Bond Debt Service	2,839,494	-	(2,839,494)
PT Faculty Benefits	-	900,000	900,000
Total CSF Allocation and Contingency Holding	\$ 13,025,783	\$ 10,920,000	\$ (2,105,783)
Board of Trustees			
Operating Budget	\$ -	\$ -	\$ -
Salaries	162,818	144,290	(18,528)
Mandatory Benefits	41,612	39,191	(2,421)
Medical Benefits	179,038	169,362	(9,676)
Total Board of Trustees Allocation	\$ 383,468	\$ 352,843	\$ (30,625)
Chancellor			
Operating Budget	\$ 8,300	\$ 8,300	\$ -
Fixed Costs	-	59,534	59,534
Salaries	507,155	531,365	24,210
Mandatory Benefits	133,899	154,711	20,812
Medical Benefits	31,820	33,725	1,905
Total Chancellor's Office Allocation	\$ 681,174	\$ 787,635	\$ 106,461
Advancement			
Operating Budget	\$ -	\$ 15,000	\$ 15,000
Fixed Costs	12,400	11,868	(532)
Salaries	294,720	426,433	131,713
Mandatory Benefits	97,556	132,684	35,128
Medical Benefits	19,236	29,452	10,216
Total Advancement Allocation	\$ 423,912	\$ 615,437	\$ 191,525
Public Affairs			
Operating Budget	\$ 14,000	\$ 14,000	\$ -
Fixed Costs	-	-	-
Salaries	271,433	284,705	13,272
Mandatory Benefits	50,882	53,917	3,035
Medical Benefits	11,262	11,533	271
Total Public Affairs Allocation	\$ 347,577	\$ 364,155	\$ 16,578

**West Valley-Mission Community College District
Final Budget 2021-2022
Resource Allocation Model Distribution by Location**

	Final Budget 2020-21	Final Budget 2021-22	Variance
Administrative Services			
Operating Budget	\$ 205,020	\$ 196,686	\$ (8,334)
Fixed Costs	144,220	96,504	(47,716)
Salaries	1,939,209	2,092,952	153,743
Mandatory Benefits	555,728	665,267	109,539
Medical Benefits	317,341	347,159	29,818
Total Administrative Services Allocation	\$ 3,161,518	\$ 3,398,568	\$ 237,050
Human Resources			
Operating Budget	\$ 48,900	\$ 48,900	-
Fixed Costs	487,491	488,977	1,486
Salaries	1,617,497	1,736,995	119,498
Mandatory Benefits	464,272	547,432	83,160
Medical Benefits	265,624	253,853	(11,771)
Total Human Resources Allocation	\$ 2,883,784	\$ 3,076,157	\$ 192,373
Public Safety			
Operating Budget	\$ 134,569	\$ 153,569	\$ 19,000
Fixed Costs	191,874	182,266	(9,608)
Salaries	739,212	850,981	111,769
Mandatory Benefits	158,069	184,654	26,585
Medical Benefits	150,364	157,749	7,385
Total Public Safety Allocation	\$ 1,374,088	\$ 1,529,219	\$ 155,131
General Services			
Operating Budget	\$ 21,188	\$ 21,188	-
Fixed Costs	74,075	74,075	-
Salaries	692,586	762,374	69,788
Mandatory Benefits	201,858	244,786	42,928
Medical Benefits	103,211	130,153	26,942
Total General Services Allocation	\$ 1,092,918	\$ 1,232,576	\$ 139,658
Information Systems			
Operating Budget	\$ 146,000	\$ 146,000	-
Fixed Costs	-	-	-
Salaries	3,616,891	4,054,117	437,226
Mandatory Benefits	1,009,347	1,257,984	248,637
Medical Benefits	516,985	523,840	6,855
Total Information Systems Allocation	\$ 5,289,223	\$ 5,981,941	\$ 692,718
Facilities			
Operating Budget	\$ 387,377	\$ 368,377	\$ (19,000)
Fixed Costs	60,000	60,000	-
Salaries	4,038,668	4,252,329	213,661
Mandatory Benefits	1,186,042	1,364,337	178,295
Medical Benefits	1,007,903	1,049,874	41,971
Total Facilities Allocation	\$ 6,679,990	\$ 7,094,917	\$ 414,927
Districtwide & District Services Total Allocation	\$ 54,628,289	\$ 57,508,148	\$ 2,879,860
Total Expenditure Budget For All Locations	\$ 153,455,299	\$ 166,549,724	\$ 13,094,425

**West Valley-Mission Community College District
Final Budget 2021-2022
Fixed Cost Schedule**

MISSION COLLEGE

Fixed Cost Description	Final Budget 2020-21	Final Budget 2021-22	Budget Adjust. Incr/(Decr)
Academic Senate - mv to operating budget	\$ 23,675	\$ -	\$ (23,675)
Classified Senate - mv to operating budget	3,000	-	(3,000)
Faculty Travel & Conference	115,000	115,000	-
Tenure Faculty	39,186	39,490	304
Library Cataloging System	18,000	18,000	-
Insurance for Students	27,747	-	(27,747)
Insurance for Athletics	10,088	-	(10,088)
Coaches Stipends	30,577	30,815	238
Accreditation	33,343	33,380	37
Scantron - Class Climate - mv to districtwide	9,867	-	(9,867)
Financial Aid Match: Federal Work Study (FWS)	38,271	40,727	2,456
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	33,333	29,576	(3,757)
Scheduling Software - mv to DW	17,450	-	(17,450)
Document Imaging - replace with different system	9,215	-	(9,215)
Document Enhancement & Distribution Solution - mv to DW	1,026	-	(1,026)
Curriculum & Assessment Management for SLO - mv to DW	32,835	-	(32,835)
Counseling Scheduling System - replace with different system	11,440	-	(11,440)
Online Admissions Applications - mv to DW	5,900	-	(5,900)
Miscellaneous Software, Hardware, and Licenses	107,010	49,747	(57,263)
Total Mission College Fixed Cost	\$ 566,963	\$ 356,735	\$ (210,228)

**West Valley-Mission Community College District
Final Budget 2021-2022
Fixed Cost Schedule**

WEST VALLEY COLLEGE

Fixed Cost Description	Final Budget 2020-21	Final Budget 2021-22	Budget Adjust. Incr/(Decr)
Academic Senate - mv to operating budget	\$ 14,483	-	\$ (14,483)
Classified Senate - mv to operating budget	2,940	-	(2,940)
Faculty Travel & Conference	135,000	135,000	-
Tenure Faculty	45,717	26,327	(19,390)
Library Cataloging System	60,000	60,000	-
Insurance for Athletics	37,209	-	(37,209)
Insurance for Students	46,184	-	(46,184)
Coaches Stipends	38,296	38,593	297
Accreditation	33,343	33,380	37
Financial Aid Match: Federal Work Study (FWS)	50,041	50,041	-
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	39,305	39,305	-
Scheduling Software - mv to DW	17,450	-	(17,450)
Document Imaging - replace with different system	9,215	-	(9,215)
Document Enhancement & Distribution Solution - mv to DW	1,026	-	(1,026)
Curriculum & Assessment Management for SLO - mv to DW	36,150	-	(36,150)
Counseling Scheduling System - replace with different system	9,440	-	(9,440)
Online Admissions Applications - mv to DW	4,525	-	(4,525)
Print Shop & Copy Management	8,200	8,200	-
Miscellaneous Software, Hardware, and Licenses	136,804	85,282	(51,522)
Total West Valley College Fixed Cost	\$ 725,328	\$ 476,128	\$ (249,200)

**West Valley-Mission Community College District
Final Budget 2021-2022
Fixed Cost Schedule**

DISTRICTWIDE

Fixed Cost Description	Final Budget 2020-21	Final Budget 2021-22	Budget Adjust. Incr/(Decr)
Cal Grant Interest Payment	\$ 1,500	\$ 1,500	\$ -
Student Financial Aid Disbursement and Refunds	7,036	7,036	-
State Social Security Administration Fee	2,500	2,500	-
POA Unfunded Accrued Liability	215,545	299,194	83,649
Utilities, Mission College	1,218,628	1,133,628	(85,000)
Utilities, West Valley College	1,109,997	1,194,997	85,000
Budget & Position Control Software	15,480	15,480	-
Board Agenda Management	17,500	17,500	-
Board Elections	68,093	80,000	11,907
Emergency Preparedness Services	55,000	55,000	-
Bank Service Charges	274,272	274,272	-
Retiree Medical Benefits	4,919,022	4,312,272	(606,750)
Property/Liability Insurance	759,193	918,883	159,690
Unfunded Banked Leave	700,000	700,000	-
Lease Revenue Bonds Debt Payment	-	2,027,848	2,027,848
FT Faculty STRS contributions for excess sick leave	10,800	10,800	-
PT Faculty Medical Benefits Reimbursement	270,000	320,000	50,000
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	1,800,984	1,907,135	106,151
Parts for Computer and Network Repair	43,817	43,817	-
Equipment Maintenance - Hardware	444,831	200,139	(244,692)
PC Replacement	100,000	100,000	-
Telephone Services	288,920	273,920	(15,000)
Environmental Reg. Requirements (Hazardous Materials)	104,984	104,984	-
E-Procurement Software for Vendor and Bid Management	26,125	26,125	-
Facilities Maintenance Agreements and Services	859,832	862,312	2,480
WVMCEA Negotiated Backfill for President	12,300	-	(12,300)
Unemployment Experience Rate	36,712	36,712	-
Student Bad Debt Allowance	150,000	150,000	-
Contract Services for Law Enforcement	140,176	140,176	-
Total Districtwide Fixed Cost	\$ 14,174,332	\$ 15,737,315	\$ 1,562,983

**West Valley-Mission Community College District
Final Budget 2021-2022
Fixed Cost Schedule**

DISTRICT SERVICES

Fixed Cost Description	Final Budget 2020-21	Final Budget 2021-22	Budget Adjust. Incr/(Decr)
Advancement Audit Expense	\$ 10,062	10,323	\$ 261
Advancement Credit Card Management Fee	1,328	1,545	217
Armored Car Service	8,718	8,718	-
Audit Expenses/GASB 34 Financial Statements	50,674	51,948	1,274
Arbitrage/Actuarial	9,400	9,400	-
Printing Services for Budget/Agendas/Contracts	15,000	15,000	-
Dues and Copyright Fees	50,000	59,534	9,534
Legal Services	175,000	175,000	-
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	30,050	31,536	1,486
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 Reports)	14,900	14,900	-
DOJ, LiveScan Maintenance & Support	27,047	27,357	310
Safety/Maintenance of Standards	107,073	112,807	5,734
Contract Services for Law Enforcement	57,754	42,102	(15,652)
Gasoline	60,000	60,000	-
Contract Required Safety Items	16,250	16,250	-
JPA Hazardous Materials (Supplies & Training)	21,100	21,100	-
Mail Service & Maintenance	11,725	11,725	-
Total District Services Fixed Cost	\$ 970,060	\$ 973,224	\$ 3,164

Total Fixed Cost exclude C/O & Offsets \$ 16,436,683 \$ 17,543,402 \$ 1,106,719

**West Valley-Mission Community College District
Final Budget 2021-2022
Fixed Cost Schedule**

Fixed Cost Description	Final Budget 2020-21	Final Budget 2021-22	Budget Adjust. Incr/(Decr)
Expenditures with Offsetting Revenues:			
Faculty Reassigned Time - WVC	\$ 5,294	\$ 13,585	\$ 8,291
Faculty Reassigned Time - MC	5,705	12,163	6,458
Carry-over:			
Faculty Travel & Conference C/O - Legacy - WVC	90,830	-	(90,830)
Faculty Travel & Conference C/O from 19/20 - WVC	85,054	-	(85,054)
Faculty Travel & Conference C/O - Legacy - MC	99,915	-	(99,915)
Faculty Travel & Conference C/O from 19/20 - MC	7,448	-	(7,448)
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 Pr Yr	345,669	232,783	(112,886)
Total Fixed Cost with C/O & Offsets	\$ 639,915	\$ 397,955	\$ (241,960)

Fixed Cost Grand Total \$ 17,076,598 \$ 17,941,357 \$ 864,759

**West Valley-Mission Community College District
Final Budget 2021-2022
Unrestricted General Fund
Account Summary**

Revenues	Final Budget 2020-21	Final Budget 2021-22	Percent
Federal Revenues	\$ 5,000	\$ 5,031	0.00%
State Revenues	10,026,881	11,586,487	6.87%
Local Revenues	148,422,713	157,014,727	93.13%
Transfer In	-	-	0.00%
Total Revenues	\$ 158,454,594	\$ 168,606,245	100.00%
Expenditures			
Academic Salaries			
FT Instructional Salaries	\$ 30,573,881	\$ 32,362,191	19.43%
PT Faculty Instructional	16,054,854	19,001,809	11.41%
FT Class Instructional Aid	1,384,644	1,449,198	0.87%
PT Class Instructional Aid	393,914	373,932	0.22%
Total Instructional Salaries	\$ 48,407,293	\$ 53,187,130	31.93%
Non-Instructional Salaries			
FT Faculty Non-Inst/Reassigned Time	\$ 8,507,590	\$ 9,041,851	5.43%
Administrator/Dean	5,399,122	6,063,906	3.64%
PT Faculty Non Teach	293,557	306,575	0.18%
FT Classified	16,786,400	17,514,144	10.52%
FT Management	3,567,129	4,304,228	2.58%
Police	309,303	389,117	0.23%
Supervisor	1,962,376	1,713,855	1.03%
Confidential	1,999,001	2,123,798	1.28%
Hourly Classified & Overtime	890,346	1,067,403	0.64%
Total Non- Instructional	\$ 39,714,824	\$ 42,524,877	25.53%
Total Salaries	\$ 88,122,117	\$ 95,712,007	57.47%
Benefits			
Mandatory Benefit	\$ 23,610,828	\$ 28,468,323	17.09%
Medical Fringe Benefit	11,098,721	12,814,588	7.69%
Other Benefits	302,500	302,500	0.18%
Total Benefits	\$ 35,012,049	\$ 41,585,411	24.97%
Operating Expenses & Equipment			
Supplies and Materials	\$ 2,082,439	\$ 973,133	0.58%
Utilities and Housekeeping Services	2,721,405	2,702,405	1.62%
General Operating Expense and Services	8,960,610	8,725,821	5.24%
Capital Outlay	-	-	0.00%
Library Books	-	-	0.00%
Software and Equipment	471,800	305,039	0.18%
Other Outgo: Debt Retirement/Fees	11,438	11,438	0.01%
Transfer Out	16,000,803	16,340,130	9.81%
Other Student Aid	72,638	68,881	0.04%
Contingency Holding	-	125,459	0.08%
Total Operating Expenditures	\$ 30,321,133	\$ 29,252,306	17.56%
Total Expenditures	\$ 153,455,299	\$ 166,549,724	100.00%

**West Valley-Mission Community College District
Final Budget 2021-2022
Interfund Transfers**

Fund Description	Transfer In	Transfer Out
Unrestricted General Funds 110000 & 110819		
To Retiree Health Benefits Fund 291000		\$ 4,312,272
To Lease Revenue Bonds Debt Service Fund 292XXX		\$ 2,027,848
To Capital Projects Fund 410505		\$ 10,000,000
CCAMPIS (Child Care Access Means Parents in School) Funds 12001X		
To Child Development Center Fund 330000		\$ 75,216
Federal Student Aid Admin Fund 120001		
From Financial Aid Funds 741001 & 741002	\$ 31,929	
HEERFIII (Higher Education Emergency Relief Fund) Institution Aid 130013		
To CDC Fund 330000		\$ 671,736
To IIS Fund 591303		\$ 300,000
Health Services Fund 138000		
From Pharmacy Technician MC Fund 591307	\$ 600	
Retiree Benefits Fund 291000		
From Unrestricted General Fund 110819	\$ 4,312,272	
Lease Revenue Bonds Debt Service Fund 292XXX		
From Unrestricted General Fund 110819	\$ 2,027,848	
Child Development Center Fund 330000		
From CCAMPIS Grant Funds 120011 & 120012 & 120013	\$ 75,216	
From HEERF III Grant Fund 130013	\$ 671,736	
Capital Projects Fund 410505		
From Unrestricted General Fund 110000	\$ 10,000,000	
IIS (Institute for International Studies) MC Fund 591303		
From HEERF III Grant Fund 130013	\$ 300,000	
Pharmacy Technician MC Fund 591307		
To Health Services Fund 138000		\$ 600
Financial Aid Funds 741001 & 741002		
To Federal Student Aid Admin 21/22 Fund 120001		\$ 31,929
Totals	\$ 17,419,601	\$ 17,419,601

RESTRICTED GENERAL FUNDS

RESTRICTED GENERAL FUNDS

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	36.87%
State	51.33%
Local	11.73%
Transfer-In (Match)	00.07%

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 Programs provide 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.

The fifteen percent of Mission-West Valley Land Corporation Ground Lease Revenue and Special Projects funded by the Land Corporation are also included as local revenue in this fund.

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. The Health Elimination Fee is a state mandated claim that reimburses the District for the unfunded cost of student health services not covered by student fees. The State has suspended mandate reimbursements for the past several years which impacts the service levels.

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 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 Eco Pass Transportation Fee for Mission College students at its April 19, 2016, Board Meeting. Starting Fall 2016, students were 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.

**West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Funds**

Consolidated (All Funds)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 9,179,706	\$ 21,872,016	\$ 11,119,943	\$ 17,319,000
State Revenue	21,555,154	24,380,447	15,251,061	24,112,624
Local Revenue	7,051,570	6,994,757	4,377,068	7,274,749
Transfer In	32,789	1,581,226	1,579,058	32,529
Total Revenues	\$ 37,819,219	\$ 54,828,446	\$ 32,327,130	\$ 48,738,902
Expenditures				
Academic Salaries	\$ 5,121,722	\$ 5,830,547	\$ 4,928,148	\$ 4,360,151
Classified Salaries	8,685,272	9,391,542	7,446,724	8,847,384
Benefits	4,308,917	4,908,896	4,365,387	4,207,832
Supplies and Materials	3,428,866	3,817,254	959,107	3,907,782
Operating Expenses	10,138,297	13,356,851	5,722,832	11,288,037
Capital Outlay	2,170,938	5,337,149	2,037,940	4,107,950
Transfer Out	44,624	2,234,070	2,189,446	1,046,952
Student Financial Aid	-	-	-	-
Other Student Aid	3,755,126	6,666,653	3,861,456	5,833,199
Reserve for Contingency	893,790	3,070,167	-	6,508,108
Total Expenditures	\$ 38,547,552	\$ 54,613,129	\$ 31,511,040	\$ 50,107,395
Incr/(Decr) in Fund Balance	\$ (728,333)	\$ 215,317	\$ 816,090	\$ (1,368,493)
Beginning Fund Balance	\$ 2,162,444	\$ 2,162,444	2,162,444	2,978,534
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,434,111	\$ 2,377,761	\$ 2,978,534	\$ 1,610,041
Restricted Fund Balance				
Restricted for Grants & Other	-	-	268,256	-
Restricted for Health Services	657,188	657,188	859,136	560,977
Restricted for Parking Fund	776,922	1,720,572	1,851,142	1,049,064
Ending Fund Balance	\$ 1,434,111	\$ 2,377,761	\$ 2,978,534	\$ 1,610,041

**West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 9,084,141	\$ 21,766,982	\$ 11,065,672	\$ 17,319,000
State Revenue	21,555,154	24,380,447	15,251,061	24,112,624
Local Revenue	5,371,570	5,936,570	3,328,047	5,508,036
Transfer In	32,189	32,189	30,422	31,929
Total Revenues	\$ 36,043,054	\$ 52,116,188	\$ 29,675,202	\$ 46,971,589
Expenditures				
Academic Salaries	\$ 4,949,312	\$ 5,633,937	\$ 4,731,524	\$ 4,149,115
Classified Salaries	7,417,936	8,174,402	6,312,276	7,380,397
Benefits	3,838,282	4,370,990	3,833,647	3,534,967
Supplies and Materials	3,316,138	3,706,133	947,856	3,751,418
Operating Expenses	9,736,740	13,007,619	5,557,833	10,962,739
Capital Outlay	2,150,938	5,312,049	2,032,740	4,072,950
Transfer Out	44,624	2,234,070	2,189,446	1,046,952
Student Financial Aid	-	-	-	-
Other Student Aid	3,755,126	6,666,653	3,861,456	5,833,199
Reserve for Contingency	893,790	3,070,167	-	6,508,108
Total Expenditures	\$ 36,102,886	\$ 52,176,020	\$ 29,466,779	\$ 47,239,845
Incr/(Decr) in Fund Balance	\$ (59,833)	\$ (59,833)	\$ 208,423	\$ (268,256)
Beginning Fund Balance	\$ 59,833	\$ 59,833	\$ 59,833	\$ 268,256
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 268,256	\$ -
Restricted Fund Balance				
Restricted for Grants & Other	\$ -	\$ -	\$ 268,256	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 268,256	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Grants and Categorical
Fund 120 - 136

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 3,159,277	\$ 10,991,562	\$ 4,394,383	\$ 7,092,664
State Revenue	10,369,219	10,763,725	7,571,133	10,045,741
Local Revenue	1,125,542	1,125,542	673,716	1,440,190
Transfer In	17,868	17,868	17,868	17,869
Total Revenues	\$ 14,671,906	\$ 22,898,697	\$ 12,657,100	\$ 18,596,464
Expenditures				
Academic Salaries	\$ 2,117,628	\$ 2,442,981	\$ 1,754,372	\$ 1,837,914
Classified Salaries	3,541,551	3,478,955	3,011,047	2,949,847
Benefits	1,880,427	1,945,896	1,705,798	1,781,534
Supplies and Materials	1,581,933	2,022,880	695,077	1,886,996
Operating Expenses	2,646,499	4,795,328	2,620,317	3,231,572
Capital Outlay	166,125	2,246,089	295,174	2,011,468
Transfer Out	44,624	1,259,852	1,215,228	75,216
Student Financial Aid	-	-	-	-
Other Student Aid	1,976,750	2,860,194	1,674,874	2,230,048
Reserve for Contingency	808,790	2,163,316	-	2,809,093
Total Expenditures	\$ 14,764,327	\$ 23,215,491	\$ 12,971,887	\$ 18,813,688
Incr/(Decr) in Fund Balance	\$ (92,421)	\$ (316,794)	\$ (314,787)	\$ (217,224)
Beginning Fund Balance	\$ 2,421	\$ 2,421	\$ 2,421	\$ 20,289
Adjustment	\$ 90,000	\$ 374,373	\$ 332,655	\$ 196,935
Ending Fund Balance	\$ -	\$ 60,000	\$ 20,289	\$ -
Restricted Fund Balance				
Restricted for Grants & Other	\$ -	\$ 60,000	\$ 20,289	\$ -
Ending Fund Balance	\$ -	\$ 60,000	\$ 20,289	\$ -

**West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 5,383,458	\$ 10,234,014	\$ 6,129,883	\$ 10,226,336
State Revenue	10,979,462	12,803,462	7,368,813	13,189,205
Local Revenue	1,795,573	1,810,573	642,135	2,501,054
Transfer In	14,321	14,321	12,554	14,060
Total Revenues	\$ 18,172,814	\$ 24,862,370	\$ 14,153,385	\$ 25,930,655
Expenditures				
Academic Salaries	\$ 2,752,684	\$ 3,085,504	\$ 2,870,015	\$ 2,301,201
Classified Salaries	3,324,580	4,147,673	3,189,572	3,946,467
Benefits	1,941,978	2,316,953	2,077,185	1,677,000
Supplies and Materials	1,688,585	1,630,935	252,379	1,784,504
Operating Expenses	6,089,474	7,101,519	2,438,756	6,355,155
Capital Outlay	686,223	1,516,446	426,432	1,769,644
Transfer Out	-	974,218	974,218	971,736
Student Financial Aid	-	-	-	-
Other Student Aid	1,778,376	3,806,459	2,186,582	3,603,151
Reserve for Contingency	55,000	906,851	-	3,669,015
Total Expenditures	\$ 18,316,900	\$ 25,486,558	\$ 14,415,139	\$ 26,077,873
Incr/(Decr) in Fund Balance	\$ (144,086)	\$ (624,188)	\$ (261,755)	\$ (147,218)
Beginning Fund Balance	\$ 24,087	\$ 24,087	\$ 24,087	\$ 36,641
Adjustment	\$ 120,000	\$ 540,102	\$ 274,309	\$ 110,577
Ending Fund Balance	\$ -	\$ (59,999)	\$ 36,641	\$ -
Restricted Fund Balance				
Restricted for Grants & Other	\$ -	\$ (59,999)	\$ 36,641	\$ -
Ending Fund Balance	\$ -	\$ (59,999)	\$ 36,641	\$ -

**West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

District Services

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 541,406	\$ 541,406	\$ 541,406	\$ -
State Revenue	206,473	813,260	311,115	877,678
Local Revenue	2,450,455	3,000,455	2,012,196	1,566,792
Transfer In	-	-	-	-
Total Revenues	\$ 3,198,334	\$ 4,355,121	\$ 2,864,717	\$ 2,444,470
Expenditures				
Academic Salaries	\$ 79,000	\$ 105,452	\$ 107,138	\$ 10,000
Classified Salaries	551,805	547,774	111,657	484,083
Benefits	15,877	108,141	50,664	76,433
Supplies and Materials	45,620	52,318	400	79,918
Operating Expenses	1,000,767	1,110,772	498,760	1,376,012
Capital Outlay	1,298,590	1,549,514	1,311,135	291,838
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Reserve for Contingency	30,000	-	-	30,000
Total Expenditures	\$ 3,021,659	\$ 3,473,971	\$ 2,079,753	\$ 2,348,284
Incr/(Decr) in Fund Balance	\$ 176,675	\$ 881,150	\$ 784,965	\$ 96,186
Beginning Fund Balance	\$ 33,325	\$ 33,325	\$ 33,325	\$ 211,326
Adjustment	\$ (210,000)	\$ (914,475)	\$ (606,964)	\$ (307,512)
Ending Fund Balance	\$ -	\$ -	\$ 211,326	\$ -
Restricted Fund Balance				
Restricted for Grants & Other	\$ -	\$ -	\$ 211,326	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 211,326	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Other Restricted General Fund - Eco Pass Fund 137

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	152,000	88,861	83,433	155,000
Transfer In	-	-	-	-
Total Revenues	\$ 152,000	\$ 88,861	\$ 83,433	\$ 155,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	10,000	19,867	14,707	15,000
Benefits	660	1,231	964	1,054
Supplies and Materials	3,340	133	132	946
Operating Expenses	138,000	67,630	67,629	138,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 152,000	\$ 88,861	\$ 83,433	\$ 155,000
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Health Services Fund 138

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 95,565	\$ 105,034	\$ 54,271	\$ -
State Revenue	-	-	-	-
Local Revenue	709,250	755,363	751,688	792,963
Transfer In	600	600	200	600
Total Revenues	\$ 805,415	\$ 860,997	\$ 806,158	\$ 793,563
Expenditures				
Academic Salaries	\$ 172,410	\$ 196,610	\$ 196,623	\$ 211,036
Classified Salaries	457,628	414,406	367,127	461,334
Benefits	150,209	199,893	193,994	249,690
Supplies and Materials	82,888	84,488	830	128,918
Operating Expenses	117,003	135,048	15,159	40,744
Capital Outlay	-	5,275	5,200	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 980,138	\$ 1,035,720	\$ 778,934	\$ 1,091,722
Incr/(Decr) in Fund Balance	\$ (174,723)	\$ (174,723)	\$ 27,225	\$ (298,159)
Beginning Fund Balance	\$ 831,911	\$ 831,911	\$ 831,911	\$ 859,136
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 657,188	\$ 657,188	\$ 859,136	\$ 560,977
Restricted Fund Balance				
Restricted for Health Services	\$ 657,188	\$ 657,188	\$ 859,136	\$ 560,977
Ending Fund Balance	\$ 657,188	\$ 657,188	\$ 859,136	\$ 560,977

West Valley-Mission Community College District
Final Budget 2021-2022
Restricted General Fund - Parking Fund 139

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	818,750	213,963	213,901	818,750
Transfer In	-	1,548,437	1,548,436	-
Total Revenues	\$ 818,750	\$ 1,762,400	\$ 1,762,337	\$ 818,750
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	799,708	782,867	752,614	990,653
Benefits	319,766	336,782	336,782	422,121
Supplies and Materials	26,500	26,500	10,289	26,500
Operating Expenses	146,554	146,554	82,210	146,554
Capital Outlay	20,000	19,825	-	35,000
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 1,312,528	\$ 1,312,528	\$ 1,181,895	\$ 1,620,828
Incr/(Decr) in Fund Balance	\$ (493,778)	\$ 449,872	\$ 580,442	\$ (802,078)
Beginning Fund Balance	\$ 1,270,700	\$ 1,270,700	\$ 1,270,700	\$ 1,851,142
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 776,922	\$ 1,720,572	\$ 1,851,142	\$ 1,049,064
Restricted Fund Balance				
Restricted for Parking Fund	\$ 776,922	\$ 1,720,572	\$ 1,851,142	\$ 1,049,064
Ending Fund Balance	\$ 776,922	\$ 1,720,572	\$ 1,851,142	\$ 1,049,064

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

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 future 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 2021-2022
Debt Service Fund

Consolidated (All Funds)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 84,320	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	30,000	140,754	134,281	134,300
Local Revenue	41,360,311	52,094,335	52,106,085	49,020,774
Sale of Bond Proceeds	-	-	-	-
Transfer In	7,758,514	6,274,070	6,068,825	6,340,120
Total Revenues	\$ 49,233,145	\$ 58,588,673	\$ 58,388,705	\$ 55,574,708
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,919,022	4,342,631	4,215,775	4,236,272
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	76,391	72,688	76,000
Capital Outlay	-	-	-	-
Other Outgo	56,460,550	55,542,625	55,542,626	57,890,425
Transfer Out	-	-	-	-
Total Expenditures	\$ 61,443,572	\$ 59,961,647	\$ 59,831,089	\$ 62,202,697
Incr/(Decr) in Fund Balance	\$ (12,210,427)	\$ (1,372,974)	\$ (1,442,384)	\$ (6,627,989)
Beginning Fund Balance	\$ 60,734,358	\$ 60,734,358	\$ 60,734,358	\$ 59,291,974
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 48,523,931	\$ 59,361,384	\$ 59,291,974	\$ 52,663,985
Restricted Fund Balance				
Restricted for Debt Service	\$ 36,792,382	\$ 47,565,763	\$ 47,571,040	\$ 40,648,853
Restricted for Debt Reserve	\$ 668,061	\$ 668,133	\$ 593,446	\$ 887,644
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,063,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Ending Fund Balance	\$ 48,523,931	\$ 59,361,384	\$ 59,291,974	\$ 52,663,985

**West Valley - Mission Community College District
Final Budget 2021-2022
General Obligation Bonds Debt Service - Fund 212**

Consolidated (Measure H, C & W)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	30,000	140,754	134,281	134,300
Local Revenue	41,360,311	52,094,263	52,106,013	49,020,694
Sale of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 41,390,311	\$ 52,235,017	\$ 52,240,294	\$ 49,154,994
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	53,830,856	53,902,181	53,902,181	56,077,181
Transfer Out	-	-	-	-
Total Expenditures	\$ 53,830,856	\$ 53,902,181	\$ 53,902,181	\$ 56,077,181
Incr/(Decr) in Fund Balance	\$ (12,440,545)	\$ (1,667,164)	\$ (1,661,887)	\$ (6,922,187)
Beginning Fund Balance	\$ 49,232,927	\$ 49,232,927	\$ 49,232,927	\$ 47,571,040
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 36,792,382	\$ 47,565,763	\$ 47,571,040	\$ 40,648,853
Restricted Fund Balance				
Restricted for Debt Service	\$ 36,792,382	\$ 47,565,763	\$ 47,571,040	\$ 40,648,853
Ending Fund Balance	\$ 36,792,382	\$ 47,565,763	\$ 47,571,040	\$ 40,648,853

West Valley - Mission Community College District
Final Budget 2021-2022
Debt Service - Fund 2120XX
General Obligation Bonds, 2004 Measure H

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	10,000	36,309	36,309	36,300
Local Revenue	10,643,138	14,416,884	14,419,175	12,440,694
Transfer In	-	-	-	-
Total Revenues	\$ 10,653,138	\$ 14,453,193	\$ 14,455,484	\$ 12,476,994
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	13,591,875	13,663,200	13,663,200	13,946,575
Transfer Out	-	-	-	-
Total Expenditures	\$ 13,591,875	\$ 13,663,200	\$ 13,663,200	\$ 13,946,575
Incr/(Decr) in Fund Balance	\$ (2,938,737)	\$ 789,993	\$ 792,284	\$ (1,469,581)
Beginning Fund Balance	\$ 10,397,076	\$ 10,397,076	\$ 10,397,076	\$ 11,189,360
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 7,458,339	\$ 11,187,069	\$ 11,189,360	\$ 9,719,779
Restricted Fund Balance				
Restricted for Debt Service	\$ 7,458,339	\$ 11,187,069	\$ 11,189,360	\$ 9,719,779
Ending Fund Balance	\$ 7,458,339	\$ 11,187,069	\$ 11,189,360	\$ 9,719,779

West Valley - Mission Community College District
Final Budget 2021-2022
Debt Service - Fund 2121XX
General Obligation Bonds, 2012 Measure C

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	20,000	51,441	44,968	45,000
Local Revenue	15,847,173	17,556,475	17,558,864	16,545,000
Transfer In	-	-	-	-
Total Revenues	\$ 15,867,173	\$ 17,607,916	\$ 17,603,832	\$ 16,590,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	19,682,131	19,682,131	19,682,131	17,155,006
Transfer Out	-	-	-	-
Total Expenditures	\$ 19,682,131	\$ 19,682,131	\$ 19,682,131	\$ 17,155,006
Incr/(Decr) in Fund Balance	\$ (3,814,958)	\$ (2,074,215)	\$ (2,078,299)	\$ (565,006)
Beginning Fund Balance	\$ 14,457,749	\$ 14,457,749	\$ 14,457,749	\$ 12,379,450
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 10,642,791	\$ 12,383,534	\$ 12,379,450	\$ 11,814,444
Restricted Fund Balance				
Restricted for Debt Service	\$ 10,642,791	\$ 12,383,534	\$ 12,379,450	\$ 11,814,444
Ending Fund Balance	\$ 10,642,791	\$ 12,383,534	\$ 12,379,450	\$ 11,814,444

West Valley - Mission Community College District
Final Budget 2021-2022
Debt Service - Fund 212151
General Obligation Bonds, 2018 Measure W

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	53,004	53,004	53,000
Local Revenue	14,870,000	20,120,904	20,127,973	20,035,000
Sale of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 14,870,000	\$ 20,173,908	\$ 20,180,978	\$ 20,088,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	20,556,850	20,556,850	20,556,850	24,975,600
Transfer Out	-	-	-	-
Total Expenditures	\$ 20,556,850	\$ 20,556,850	\$ 20,556,850	\$ 24,975,600
Incr/(Decr) in Fund Balance	\$ (5,686,850)	\$ (382,942)	\$ (375,873)	\$ (4,887,600)
Beginning Fund Balance	\$ 24,378,102	\$ 24,378,102	\$ 24,378,102	\$ 24,002,230
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 18,691,252	\$ 23,995,160	\$ 24,002,230	\$ 19,114,630
Restricted Fund Balance				
Restricted for Debt Service	\$ 18,691,252	\$ 23,995,160	\$ 24,002,230	\$ 19,114,630
Ending Fund Balance	\$ 18,691,252	\$ 23,995,160	\$ 24,002,230	\$ 19,114,630

West Valley - Mission Community College District
Final Budget 2021-2022
Other Debt Service - Fund 291 and 292

Consolidated

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 84,320	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	-	-	-	-
Local Revenue	-	72	72	80
Transfer In	7,758,514	6,274,070	6,068,825	6,340,120
Total Revenues	\$ 7,842,834	\$ 6,353,656	\$ 6,148,411	\$ 6,419,714
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,919,022	4,342,631	4,215,775	4,236,272
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	76,391	72,688	76,000
Capital Outlay	-	-	-	-
Other Outgo	2,629,694	1,640,444	1,640,444	1,813,244
Transfer Out	-	-	-	-
Total Expenditures	\$ 7,612,716	\$ 6,059,466	\$ 5,928,908	\$ 6,125,516
Incr/(Decr) in Fund Balance	\$ 230,118	\$ 294,190	\$ 219,503	\$ 294,198
Beginning Fund Balance	\$ 11,501,431	\$ 11,501,431	\$ 11,501,431	\$ 11,720,934
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 11,731,549	\$ 11,795,621	\$ 11,720,934	\$ 12,015,132
Restricted Fund Balance				
Restricted for Debt Reserve	\$ 668,061	\$ 668,133	\$ 593,446	\$ 887,644
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,063,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Ending Fund Balance	\$ 11,731,549	\$ 11,795,621	\$ 11,720,934	\$ 12,015,132

West Valley - Mission Community College District
Final Budget 2021-2022
Retiree Health Benefit - Fund 291

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	-	-	-	-
Transfer In	4,919,022	4,419,022	4,288,463	4,312,272
Total Revenues	\$ 4,919,022	\$ 4,419,022	\$ 4,288,463	\$ 4,312,272
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	4,919,022	4,342,631	4,215,775	4,236,272
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	76,391	72,688	76,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 4,983,022	\$ 4,419,022	\$ 4,288,463	\$ 4,312,272
Incr/(Decr) in Fund Balance	\$ (64,000)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 11,063,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,063,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Ending Fund Balance	\$ 11,063,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488

West Valley - Mission Community College District
Final Budget 2021-2022
Lease Revenue Bonds Debt Service - Fund 292

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 84,320	\$ 79,514	\$ 79,513	\$ 79,514
State Revenue	-	-	-	-
Local Revenue	-	72	72	80
Transfer In	2,839,492	1,855,048	1,780,362	2,027,848
Total Revenues	\$ 2,923,812	\$ 1,934,634	\$ 1,859,947	\$ 2,107,442
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	2,629,694	1,640,444	1,640,444	1,813,244
Transfer Out	-	-	-	-
Total Expenditures	\$ 2,629,694	\$ 1,640,444	\$ 1,640,444	\$ 1,813,244
Incr/(Decr) in Fund Balance	\$ 294,118	\$ 294,190	\$ 219,503	\$ 294,198
Beginning Fund Balance	\$ 373,943	\$ 373,943	\$ 373,943	\$ 593,446
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 668,061	\$ 668,133	\$ 593,446	\$ 887,644
Restricted Fund Balance				
Restricted for Debt Reserve	\$ 668,061	\$ 668,133	\$ 593,446	\$ 887,644
Ending Fund Balance	\$ 668,061	\$ 668,133	\$ 593,446	\$ 887,644

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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. Students that are not entitled to free services are charged the fair market rate for services provided by the Child Development Centers.

West Valley-Mission Community College District
Final Budget 2021-2022
Child Development - Fund 330

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 39,395	\$ 39,395	\$ 132	\$ 25,500
State Revenue	337,290	379,922	327,411	301,111
Local Revenue	8,500	27,495	21,248	594,500
Transfer In	44,624	44,624	-	746,952
Total Revenues	\$ 429,809	\$ 491,436	\$ 348,791	\$ 1,668,063
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	358,936	348,973	292,488	1,042,327
Benefits	179,526	243,973	193,155	605,031
Supplies and Materials	25,759	25,833	112	41,755
Operating Expenses	32,750	32,750	3,309	30,450
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 596,971	\$ 651,529	\$ 489,064	\$ 1,719,563
Incr/(Decr) in Fund Balance	\$ (167,162)	\$ (160,093)	\$ (140,273)	\$ (51,500)
Beginning Fund Balance	\$ 441,240	\$ 441,240	\$ 441,240	\$ 300,967
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 274,078	\$ 281,147	\$ 300,967	\$ 249,467
Restricted Fund Balance				
Restricted for Child Care	\$ 274,078	\$ 281,147	\$ 300,967	\$ 249,467
Ending Fund Balance	\$ 274,078	\$ 281,147	\$ 300,967	\$ 249,467

West Valley-Mission Community College District
Final Budget 2021-2022
Child Development - Fund 330

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 12,895	\$ 12,895	\$ 46	\$ 12,250
State Revenue	137,290	135,300	86,330	161,111
Local Revenue	-	4,295	4,295	370,500
Transfer In	44,624	44,624	-	75,216
Total Revenues	\$ 194,809	\$ 197,114	\$ 90,671	\$ 619,077
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	140,313	130,350	108,198	387,045
Benefits	54,556	59,681	48,236	211,327
Supplies and Materials	3,509	3,583	-	19,505
Operating Expenses	3,500	3,500	968	1,200
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 201,878	\$ 197,114	\$ 157,403	\$ 619,077
Incr/(Decr) in Fund Balance	\$ (7,069)	\$ -	\$ (66,731)	\$ -
Beginning Fund Balance	\$ 228,266	\$ 228,266	\$ 228,266	\$ 161,535
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 221,197	\$ 228,266	\$ 161,535	\$ 161,535
Restricted Fund Balance				
Restricted for Child Care	\$ 221,197	\$ 228,266	\$ 161,535	\$ 161,535
Ending Fund Balance	\$ 221,197	\$ 228,266	\$ 161,535	\$ 161,535

West Valley-Mission Community College District
Final Budget 2021-2022
Child Development - Fund 330

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 26,500	\$ 26,500	\$ 86	\$ 13,250
State Revenue	200,000	244,622	241,081	140,000
Local Revenue	8,500	23,200	16,953	224,000
Transfer In	-	-	-	671,736
Total Revenues	\$ 235,000	\$ 294,322	\$ 258,120	\$ 1,048,986
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	218,623	218,623	184,290	655,282
Benefits	124,970	184,292	144,919	393,704
Supplies and Materials	22,250	22,250	112	22,250
Operating Expenses	29,250	29,250	2,341	29,250
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 395,093	\$ 454,415	\$ 331,661	\$ 1,100,486
Incr/(Decr) in Fund Balance	\$ (160,093)	\$ (160,093)	\$ (73,541)	\$ (51,500)
Beginning Fund Balance	\$ 212,974	\$ 212,974	\$ 212,974	\$ 139,433
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 52,881	\$ 52,881	\$ 139,433	\$ 87,933
Restricted Fund Balance				
Restricted for Child Care	\$ 52,881	\$ 52,881	\$ 139,433	\$ 87,933
Ending Fund Balance	\$ 52,881	\$ 52,881	\$ 139,433	\$ 87,933

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

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 101-103 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 issuance, in the amount of \$100,000,000, was sold in September 2017.

Measure W Bond Fund 430004 is designated to recording capital project expenditures relating to the first 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 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 Bond Program, major projects were completed at both campuses providing upgraded facilities and infrastructure that support the educational programs.

The new bond, Measure W, passed in November 2018, and the first issue for \$150 million was sold in April 2019. This has started the planning and design process for major projects at both campuses.

West Valley College:

A summary of the projects completed, and active projects in FY 20/21, are as follows:

- The new Kvamme Planetarium building was completed in February 2019. This building replaces the existing Planetarium that was built in 1969. The new one-story 3,600 square foot building is situated northwest as an addition to the existing Math and Science buildings. The new building includes a 41' dome compared to the 29' existing dome. Installation of the new audio-visual (AV) system was delayed due to an unsuccessful bid effort. In March 2020, much of the completion work was put on hold due to travel issues arising from the COVID-19 pandemic; however, some audio-visual controls and coordination work is being completed. The remaining 2% of the work includes site visits by Konica Minolta, Mechdyne and Avidex coming from Japan, Germany, France, the UK and the Unities States

to work together in the building to finalize this project. All are pending travel clearances.

- DLR was selected in August 2017 as the project architect for the Athletic Field Turf Renovation – Softball project. DSA approval was received in August 2019. The District finalized a multi-prime bidding process and construction started in May 2020. This project consists of demolition and restoration of the softball complex including new synthetic turf regulation softball field; home and visitor dugouts and team rooms; practice field; batting cages; press box; public and team restrooms; and spectator seating and picnic areas. Natural turf will be replaced with artificial turf and there will be a complete redevelopment of the site utilities and associated accessibility upgrades to meet current code. Occupancy is expected for fall semester 2021.
- TLCD was selected as the project architect for the Fine Arts Replacement project in October of 2018. DSA approval for this 19,255 square foot, two story building was received on July 1, 2020. Multi-prime construction began January 11, 2021. This project will replace the existing Fine Arts buildings originally constructed in 1973. The project will include art classrooms, labs, a gallery space, offices and support facilities. Occupancy is expected in Fall 2022.
- The Learning Resource Center (LRC) Renovation project received State Capital outlay approval on June 27, 2019. Anderson Brule Architects was selected on September 17, 2019. This project will renovate the LRC originally constructed in 1972. The LRC is 59,134 square feet and supports various programs including the Digital Media Center, TV/Recording Studio, Library, Student Success Center, Adjunct Faculty student and teacher meeting spaces, and Faculty Technology learning center. The renovation project will improve functional adjacencies, promote sharing of resources, and upgrade technology and building systems. This project was submitted to DSA on March 1, 2021, with anticipated approval in fall of 2021 and a construction start in late spring 2022 after bidding and state approvals. Occupancy is targeted for Spring/Summer 2024.
- DLR was Board approved as project architect for the Outdoor Physical Educational Facilities Upgrade - Baseball Complex on October 1, 2019. This project consists of demolition and restoration of the existing Baseball complex including new synthetic turf; home and visitor dugouts and team rooms; press box; batting cages addition; new pitching cage; public and team restrooms; spectator seating and gathering areas. Natural turf will be replaced with artificial turf and there will be a complete redevelopment of the site utilities and associated accessibility upgrades to meet current code. The project was submitted to DSA in October 2020,

expected approval is late May, with a Fall 2021 construction start and anticipated occupancy in fall 2022.

- The Music Replacement building project was kicked off in January 2021 with the selection of DLR Architects. This project replaces the severely outdated and undersized West Valley College Music Building that was constructed in 1975. The schematic design phase started after the preliminary programming was validated on April 7, 2021. The program and preliminary layouts will be reviewed by the Executive Management Team in mid-May once preliminary layouts are completed for review. This project is anticipated for construction after the completion of the Fine Arts facility in late fall 2022/early 2023.
- DLR Architects was selected for the Campus Wide Gateway addition project that will add signage at five West Valley College entrances matching the Admissions Way design as well as adding two right turn exiting lanes for improved circulation during peak times. This project is scheduled to go to DSA for approval in July/August 2021 with a goal of construction in summer 2022.
- Smaller projects completed in 2020 were ADA parking lot additions at the Theater and behind the Library/LRC near the Language Arts Building, the demolition of the old Health and EOPS modular buildings in the center of campus, and the move of the Office of the Vice President of Administrative Services to the Cilker Building.
- Ongoing planning and work continues for future projects: electrical project upgrades for the Visual complex, interim housing moves in preparation for the Library/LRC Renovation, the Vasona Creek Trail project and the Theater renovation and expansion project. A Final Project Proposal (FPP) for State Capital Outlay funding was submitted for the Theater renovation project in June of 2020.

Mission College:

A summary of the projects completed, and active projects in FY 20/21 are as follows:

- Main Building Demolition - WRNS Studio was the selected architect for the project using Measure C bond funds. The project was completed in May 2019 and included demolition of the existing Main Building and Central Plant facility including abatement, foundations, utility modifications, and rough grading of the site.
- Interdisciplinary Plaza - WRNS Studio was the selected architect for this project using Measure C bond funds. Construction started in June 2019. Scope of Work includes new landscaping, pedestrian and vehicular circulation upgrades, public

stage, tiered seating, rose garden, Equity Walk, wayfinding, water fountain, and supporting utility infrastructure. Estimated construction completion is end of April 2021.

- Interdisciplinary Plaza Site Furnishings Installation - Dovetail was selected as the furniture planning consultant to plan, organize, and coordinate with the District's purchasing department with WRNS Studio's selection and layout of the new exterior furnishings for the project using Measure C bond funds. All selected site furnishings have been purchased and installation was completed in April 2021.
- Interdisciplinary Plaza Monument Sign - WRNS Studio was the selected architect for this project as part of the Landscaping Restoration and Gateway Addition project using Measure W bond funds. DSA approval was received in September 2020. Bidding was completed in January 2021 and awarded to the general contractor, Golden Bay Construction, as the lowest, responsive bidder. Estimated start of construction is April 2021.
- Mission Temporary Replacement (MTR) Building - Lionakis was the selected architect and Gonsalves & Stronck (G&S) the general contractor for this project using State and Measure C bond funds. This project will replace the Mission College temporary classroom buildings that were installed in 1979 and 1999 with a new two-story, 36,300 square foot building. It will consolidate multi-discipline lecture classrooms, computer and electronic laboratories, and office space for faculty and staff housed in the temporary classrooms. Construction started on August 10, 2020 and is estimated to be completed in August 2022.
- Campus Center Renovation - Lionakis was the selected architect for this project using State and Measure W bond funds. This renovation encompasses an existing 39,421 square foot building including cafeteria, bookstore, dining area, technology center, and student multi-cultural areas. The Campus Center Renovation project has qualified as the next project to receive CCCC state funds. The Final Project Proposal (FPP) required by the CCCC to receive state funds was submitted on July 21, 2020. This project is pending CCCC approval in 2022.
- Outdoor PE Facilities Upgrades Master Plan - K2A Architects was the selected architect for the master plan using Measure W bond funds. The master plan includes a multi-use outdoor field for soccer, softball, lacrosse, archery, and field hockey and a support building which houses a concession stand, team rooms, restrooms, weight room, trainer's room, and storage/laundry. There will be a new gateway entry to brand the athletics department, additional parking, and additional lighting for security/safety. Programming phase was completed on December 30, 2020.

- Baseball Turf Replacement (BTR) - K2A Architects was the selected architect for the Baseball Turf Replacement project using Measure W bond funds. This project is a subset project of the Outdoor PE Facilities Upgrades Master Plan. Artificial turf was installed with new bases and portable bleachers including renovated ADA compliant restrooms and drinking fountains. This project is complete, and the Notice of Completion (NOC) was Board approved on March 16, 2021.
- Swing Space Child Development Center (CDC) Renovation - ABA was the selected architect for this project with Measure W bond funds. The swing space was to temporarily house the space of 10,234 square feet that will be used during the CDC renovation project. Due to the COVID-19 pandemic, the college administration decided not to move forward with this Project.
- Child Development Center (CDC) Renovation - ABA was the selected architect for this project using Measure W bond funds. This renovation encompasses an existing 10,234 square foot building including student observation labs, staff offices, kitchen, storage, laundry room, and pre-school classrooms. Construction documents were submitted to DSA in November 2020 and are still pending final DSA approval.
- Performing Arts Center (PAC) - LPA was the selected architect for this Project using State and Measure W bond funds. The new PAC promotes a complete campus concept and includes a 396-person main theater, theater support, band and choir rehearsal rooms, music practice rooms, dance rehearsal room, and faculty offices within a 26,980 square foot facility located in parking lot A adjacent to the roundabout at the front of the Campus. The Preliminary Design package is complete and was submitted to the CCCCCO on March 4, 2021. Pending CCCCCO approval, estimated completion of construction documents is December 2022.
- Utility and Electrical Upgrades - Uvara was hired for the underground utilities mapping project using Measure W bond funds. This project consists of developing a comprehensive mapping of the existing utilities such as electrical lines, telecom, gas lines, storm water drains, sewer lines, drinking water lines, reclaimed water lines, and an aerial of the campus. Estimated completion is December 2021.
- Swing Space Library Renovation - WRNS Studio was the selected architect for this project using Measure W bond funds. Approximately 11,000 square feet will be housed in the new MTR building for the Library during the Library Renovation project. Programming and Preliminary Design phases were completed in November 2021. This project is on a parallel track with the MTR building and is on hold. Estimated start of construction documents is December 2021.

- Library Renovation - WRNS Studio was the selected architect for this project using Measure W bond funds. This project is a renovation of the existing 30,222 square foot Library. The programming phase was completed in September 2020 and is on hold. The preliminary design phase will start in February 2022.
- Ongoing planning will continue for the new STEM building, Maintenance and Operations Storage and Recycling Facilities, landscaping and restoration, and gateway additions projects.

District Projects:

The District has completed all projects under the Measure C Bond Program. Under the Measure W Bond Program, several projects at the colleges were started in FY 20/21. A summary of the active projects follows:

- SunPower completed the design and DSA approval of the Photovoltaic (PV) Solar Electric Generating systems at Mission College and West Valley College. Construction will start in the summer of 2020. This project will install a 2.94 megawatt solar system and a 1 megawatt energy storage system at West Valley College and a 2.50 megawatt solar system and 2 megawatt energy storage system at Mission College.
 - West Valley College - Construction on the SunPower Solar PV Parking Structures in Lots 1 and 7 began in May of 2020 and will begin in Lot 2 in November 2020. The project is slated for completion and activation in all three lots in July of 2021.
 - Mission College - Construction documents for the SunPower Solar PV Parking Structure were submitted to DSA on March 3, 2021. Estimated construction start is late July 2021.
- K2A was selected as the architect for installation of electric vehicle (EV) charging stations at Mission College and West Valley College. In addition to Measure W bond funds, this project was awarded grant money and supplemental funds. Design is complete and the project is submitted to DSA for permit approval. Construction will start in the summer/fall 2020. This project will install 74 EV charging stations at each college.
 - West Valley College - Installation of 74 EV charging stations, which include two (2) super chargers, began in fall 2020 and will be distributed in Lots 2, 4, 5, and 7. Completion is anticipated in July 2021.

- Mission College - Installation of 74 EV charging stations, which include two (2) super chargers, will be dispersed throughout parking lots C, D, and E. Construction started on August 3, 2020 and is estimated to be completed by end of April 2021.
- West Valley College District Police Facility preliminary design is underway with the selection of LPAS Architects in March 2021. A building site selection review was completed evaluating three possible sites: Parking Lots 1, 3, and 6. Lot 1 was selected as the most cost effective and viable option on April 23, 2021. The architect team is moving to schematic design efforts with the goal of DSA submittal in January 2022.
- Ongoing planning and design will continue for several projects at both colleges. These projects include a new District Services building, a Police building at Mission College, ADA barrier removal, utility and electrical upgrades, underground water and sewer upgrades, Information Systems server upgrades, storm water control, Vasona Creek upgrades, and parking lot and sidewalk replacements.

West Valley-Mission Community College District
Final Budget 2021-2022
Capital Projects - Fund 410 and 430

Consolidated

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	11,448,658	11,448,658	7,860,014	4,473,643
Local Revenue	9,364,084	6,897,907	5,306,385	6,064,215
Sales of Bond Proceeds	-	-	-	-
Transfer In	5,000,000	5,000,000	5,000,000	10,000,000
Total Revenues	\$ 25,812,742	\$ 23,346,565	\$ 18,166,399	\$ 20,537,858
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,771,075	1,914,198	1,608,443	2,003,013
Benefits	691,402	812,028	627,236	832,843
Supplies and Materials	74,000	100,687	74,143	57,489
Operating Expenses	13,494,655	11,139,337	534,499	11,170,012
Capital Outlay	246,611,446	246,204,651	76,863,998	170,147,499
Other Outgo	-	5,500	5,500	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 262,642,578	\$ 260,176,401	\$ 79,713,819	\$ 184,210,856
Incr/(Decr) in Fund Balance	\$ (236,829,836)	\$ (236,829,836)	\$ (61,547,419)	\$ (163,672,998)
Beginning Fund Balance	\$ 254,072,617	\$ 254,072,617	\$ 254,072,617	\$ 192,525,198
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 17,242,781	\$ 17,242,781	\$ 192,525,198	\$ 28,852,200
Restricted Fund Balance				
Restricted for Capital Projects	\$ 17,242,781	\$ 17,242,781	\$ 192,525,198	\$ 28,852,200
Ending Fund Balance	\$ 17,242,781	\$ 17,242,781	\$ 192,525,198	\$ 28,852,200

West Valley-Mission Community College District
Final Budget 2021-2022
Capital Projects - Fund 410

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	11,448,658	11,448,658	7,860,014	4,473,643
Local Revenue	4,597,073	4,613,618	3,022,097	4,622,950
Transfer In	5,000,000	5,000,000	5,000,000	10,000,000
Total Revenues	\$ 21,045,731	\$ 21,062,276	\$ 15,882,111	\$ 19,096,593
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	20,000	99,861	47,211	134,032
Benefits	1,832	43,986	15,028	64,814
Supplies and Materials	74,000	100,687	74,143	57,489
Operating Expenses	979,480	1,228,402	521,420	1,255,653
Capital Outlay	13,270,686	12,889,607	8,255,549	6,244,213
Other Outgo	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 14,345,998	\$ 14,362,543	\$ 8,913,351	\$ 7,756,201
Incr/(Decr) in Fund Balance	\$ 6,699,733	\$ 6,699,733	\$ 6,968,759	\$ 11,340,392
Beginning Fund Balance	\$ 10,543,048	\$ 10,543,048	\$ 10,543,048	\$ 17,511,807
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 17,242,781	\$ 17,242,781	\$ 17,511,807	\$ 28,852,199
Restricted Fund Balance				
Restricted for Capital Projects	\$ 17,242,781	\$ 17,242,781	\$ 17,511,807	\$ 28,852,199
Ending Fund Balance	\$ 17,242,781	\$ 17,242,781	\$ 17,511,807	\$ 28,852,199

West Valley-Mission Community College District
Final Budget 2021-2022
General Obligation Bonds Construction Funds - Fund 430

Consolidated

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Interest and Investment Income	\$ 4,767,011	\$ 2,284,289	\$ 2,284,289	\$ 1,441,265
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 4,767,011	\$ 2,284,289	\$ 2,284,289	\$ 1,441,265
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,751,075	1,814,337	1,561,232	1,868,981
Benefits	689,570	768,042	612,208	768,029
Supplies and Materials	-	-	-	-
Operating Expenses	12,515,175	9,910,935	13,079	9,914,359
Capital Outlay	233,340,760	233,315,044	68,608,448	163,903,286
Bond Administrative Fees	-	5,500	5,500	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 248,296,580	\$ 245,813,858	\$ 70,800,468	\$ 176,454,655
Incr/(Decr) in Fund Balance	\$ (243,529,569)	\$ (243,529,569)	\$ (68,516,179)	\$ (175,013,390)
Beginning Fund Balance	\$ 243,529,569	\$ 243,529,569	\$ 243,529,569	\$ 175,013,390
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 175,013,390	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 175,013,390	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 175,013,390	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
2012 Measure C, Series A - Fund 430001

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Interest and Investment Income	\$ -	\$ 556	\$ 556	\$ -
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ -	\$ 556	\$ 556	\$ -
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	8,976	9,652	9,651	-
Benefits	789	669	669	-
Operating Expenses	-	-	-	-
Bond Administration	-	-	-	-
Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	-	-	-	-
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Renovation WV	-	-	-	-
Fine Arts Replacement Building WV	-	-	-	-
Student Svcs Center Replacement Building 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	-	-	-	-
Main Building Replacement Phase II MC	-	-	-	-
Main Building Demo/Plaza Landscape MC	-	-	-	-
MT Replacement Building MC	-	-	-	-
Wellness Center 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	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 9,765	\$ 10,321	\$ 10,321	\$ -
Incr/(Decr) in Fund Balance	\$ (9,765)	\$ (9,765)	\$ (9,765)	\$ -
Beginning Fund Balance	\$ 9,765	\$ 9,765	\$ 9,765	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

2012 Measure C, Series 2012A sold on Aug 21st, 2012

West Valley-Mission Community College District
Final Budget 2021-2022
2012 Measure C, Series B - Fund 430002

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Interest and Investment Income	\$ 316,932	\$ 126,032	\$ 126,032	\$ 49,350
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 316,932	\$ 126,032	\$ 126,032	\$ 49,350
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	562,965	517,141	512,677	70,000
Benefits	206,403	197,691	176,370	6,223
Operating Expenses	141,694	5,330	-	4,241
Bond Administration				
Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	552,544	197,544	-	197,544
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Renovation WV	-	-	-	-
Fine Arts Replacement Bldg. WV	4,445,609	4,445,609	1,926,377	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	5,995,147	6,350,147	4,685,621	1,664,527
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	7,138	7,138	7,138	-
MT Replacement Building MC	3,736,462	3,736,462	893,995	2,842,467
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	-	-	-	-
Total Expenditures	\$ 15,647,962	\$ 15,457,062	\$ 8,202,178	\$ 7,304,234
Incr/(Decr) in Fund Balance	\$ (15,331,030)	\$ (15,331,030)	\$ (8,076,146)	\$ (7,254,884)
Beginning Fund Balance	\$ 15,331,030	\$ 15,331,030	\$ 15,331,030	\$ 7,254,884
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 7,254,884	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 7,254,884	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 7,254,884	\$ -

2012 Measure C, Series 2015B sold on Feb 25th, 2015

West Valley-Mission Community College District
Final Budget 2021-2022
2012 Measure C, Series C - Fund 430003

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Interest and Investment Income	\$ 1,634,949	\$ 781,548	\$ 781,548	\$ 429,635
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 1,634,949	\$ 781,548	\$ 781,548	\$ 429,635
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	474,068	583,380	531,535	1,047,255
Benefits	162,593	248,995	221,835	411,574
Operating Expenses	5,890,268	4,847,949	3,312	3,899,949
Bond Administration				
Capital Outlay	45,836	45,455	-	39,955
Program Management Costs	-	-	-	-
Program Contingency	242,499	192,499	-	192,499
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Renovation WV	18,294,377	18,298,493	57,536	18,240,957
Fine Arts Replacement Bldg. WV	12,408,495	12,426,797	4,371,467	8,055,330
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	46,588	46,588	1,482	45,106
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	16,056,840	16,060,957	13,021,293	3,039,665
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	10,448,364	10,455,798	9,915,751	540,047
MT Replacement Building MC	22,177,692	22,181,808	8,100,985	14,080,822
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	-
Total Expenditures	\$ 86,247,620	\$ 85,394,219	\$ 36,230,696	\$ 49,593,159
Incr/(Decr) in Fund Balance	\$ (84,612,671)	\$ (84,612,671)	\$ (35,449,147)	\$ (49,163,524)
Beginning Fund Balance	\$ 84,612,671	\$ 84,612,671	\$ 84,612,671	\$ 49,163,524
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 49,163,524	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 49,163,524	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 49,163,524	\$ -

2012 Measure C, Series 2017C sold on Oct. 4th, 2017

**West Valley-Mission Community College District
Final Budget 2021-2022
2018 Measure W, Series A - Fund 430004**

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Interest and Investment Income	\$ 2,815,130	\$ 1,376,153	\$ 1,376,153	\$ 962,280
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 2,815,130	\$ 1,376,153	\$ 1,376,153	\$ 962,280
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	705,066	704,164	507,369	751,726
Benefits	319,785	320,687	213,334	350,232
Operating Expenses	6,483,213	5,057,656	9,767	6,010,169
Bond Administration				
Capital Outlay	-	-	-	-
Program Management Costs	802,442	802,442	-	4,632
Program Contingency	2,697,000	2,683,580	-	2,683,580
Fine Arts & Music New Building WV	3,917,335	3,917,335	507,061	3,410,274
Theater Renovation and Expansion WV	3,583	3,583	3,583	100,000
PE & Gym Buildings Renovation WV	-	35,000	35,000	-
Outdoor PE Facilities Upgrades WV	13,815,022	13,815,022	1,332,774	12,482,247
Landscape and Gateway Additions WV	3,701,300	3,701,300	169,485	3,431,815
Modular Removal Site Restoration WV	450,793	470,793	445,451	25,342
Learning Resource Center Renovation WV	14,523,914	14,523,914	2,033,267	12,490,647
Signage & Wayfinding Master Plan WV	196,970	196,970	14,225	182,745
Outdoor Classroom & Perf Space Add WV	250,000	195,000	-	195,000
Fine Arts Replacement Building WV	9,899,000	9,899,000	276,682	9,622,318
Swing Space for Building Projects WV	1,126,400	1,126,400	478,436	647,964
Childcare Dev. Center Renovation MC	6,336,073	6,336,073	352,224	5,983,849
STEM Center New Building MC	937,500	929,500	-	929,500
Outdoor PE Facilities Upgrades MC	6,573,912	6,573,912	3,322,449	3,251,463
Library Renovation MC	5,573,895	5,573,895	157,753	5,416,141
Student Campus Center Renovation MC	28,925	36,925	36,925	-
Swing Space Renovation Projects MC	1,069,193	1,069,193	119,620	949,573
Signage & Wayfinding Master Plan MC	250,000	250,000	-	250,000
Landscaping & Gateway Additions MC	940,625	940,625	120,287	820,337
MT Replacement Building MC	3,287,000	3,287,000	1,091,234	2,195,766
Performing Arts Building MC	20,929,391	20,929,391	973,469	19,955,922
District Services Building DS	2,392,678	1,068	465	-
Alternative Energy Project DS	27,986,568	27,986,568	11,157,289	16,829,281
Police Building and Yard DS at WV	893,883	1,143,883	190,447	953,436
ADA Barrier Removal DS	1,435,248	1,235,248	524,413	710,835
Vasona Creek Improvements DS	1,354,242	884,929	172,464	712,465
Security, Safety & Monitoring DS	1,395,332	995,332	71,357	923,975
IS Server & Infrastructure Upgrade DS	1,000,000	1,256,748	1,247,987	209,364
Utility/Electrical Building Upgrade DS	1,355,381	2,351,556	310,537	2,041,019
Underground Water & Sewer Upgrade DS	1,391,690	1,125,690	80,675	1,045,016
Storm Water MP & Implement DS	1,367,874	717,874	60,107	657,768
Fire Alarm Upgrades DS	-	300,000	-	100,000
HVAC/Lighting Energy Retrofit DS	-	300,000	18,749	281,252
Parking Lot/Road/Sidewalk Replacement DS	1,000,000	3,274,000	322,391	2,951,609
Total Expenditures	\$ 146,391,233	\$ 144,952,256	\$ 26,357,274	\$ 119,557,262
Incr/(Decr) in Fund Balance	\$ (143,576,103)	\$ (143,576,103)	\$ (24,981,121)	\$ (118,594,982)
Beginning Fund Balance	\$ 143,576,103	\$ 143,576,103	\$ 143,576,103	\$ 118,594,982
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 118,594,982	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 118,594,982	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 118,594,982	\$ -

Fusion

District Projects Priority Order (2021-2027)

Planning

West Valley-Mission Community College District (490)

No. Project	Schedule of Funds									
	Campus	Source	Total Cost	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1 Main Plaza Canopy / Landscaping										
Mission College										
Occupancy: 2020-21	STATE:		\$0							
Net ASF: 570	DISTRICT:	\$30,122,526								
2 Visual Arts Replacement Building										
West Valley College										
Phases E										
Occupancy: 2021-22	STATE:	\$0	\$0							
Net ASF: 2,075	DISTRICT:	\$28,198,451	\$1,480,419							
3 MT Portables Replacement Building										
Mission College										
Occupancy: 2021-22	STATE:	\$10,814,000								
Net ASF: -4,183	DISTRICT:	\$27,559,168								
4 Learning Resource Center Renovation										
West Valley College										
Occupancy: 2022-23	STATE:	\$19,438,000								
Net ASF: -1,165	DISTRICT:	\$38,669,000								
5 Performing Arts Building										
Mission College										
Phases C,E										
Occupancy: 2023-24	STATE:	\$14,007,000		\$12,983,000						
Net ASF: 21,500	DISTRICT:	\$40,704,500		\$39,681,500						
6 Athletic Field Turf Replacement Phase I										
West Valley College										
Occupancy: 2021-22	STATE:	\$0								
Net ASF: 3,981	DISTRICT:	\$25,903,001								
7 CDC Building Renovation										
Mission College										
Phases C,E										
Occupancy: 2022-23	STATE:	\$0	\$0							
Net ASF: 216	DISTRICT:	\$6,793,200	\$6,147,846							
8 Fine Arts & Music Replacement										
West Valley College										
Phases C Phases E										
Occupancy: 2023-24	STATE:	\$0	\$0	\$0						
Net ASF: 9,294	DISTRICT:	\$23,602,701	\$20,121,302	\$1,239,142						
9 New STEM Center										
Mission College										
Phases P Phases W Phases C Phases E										
Occupancy: 2026-27	STATE:	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Net ASF: 0	DISTRICT:	\$72,244,800	\$903,060	\$5,960,196	\$61,588,692	\$3,792,852				
10 Theater Renovation & Expansion										
West Valley College										
Phase P, W Phases C, E										
Occupancy: 2025-26	STATE:	\$9,965,000	\$818,000	\$9,147,000						
Net ASF: 4,079	DISTRICT:	\$9,985,000	\$818,000	\$9,167,000						
11 Outdoor P.E. Facilities Upgrades										
Mission College										
Occupancy: 2027-28	STATE:	\$0								
Net ASF: 14,949	DISTRICT:	\$19,758,600								
12 P.E. / Wellness Center										
West Valley College										
Phases P Phases W Phases C Phases E										
Occupancy: 2026-27	STATE:	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Net ASF: 0	DISTRICT:	\$74,379,402	\$929,743	\$6,136,301	\$63,408,439	\$3,904,919				

13 Library Renovation

Mission College			Phases C	Phases E
Occupancy: 2023-24	STATE:	\$0	\$0	\$0
Net ASF: -1,090	DISTRICT:	\$18,523,802	\$15,791,540	\$972,500

14 Student Campus Center Renovation

Mission College			Phases P,W	Phases C,E
Occupancy: 2026-27	STATE:	\$10,911,435	\$956,803	\$9,954,632
Net ASF: -29	DISTRICT:	\$10,912,459	\$956,803	\$9,955,656

15 P.E. / Gym Buildings Renovation

West Valley College			Phases P,W	Phases C,E
Occupancy: 2026-27	STATE:	\$11,151,202	\$986,914	\$10,164,288
Net ASF: -153	DISTRICT:	\$10,851,286	\$986,914	\$9,864,372

16 College M&O Storage and Recycling Facilities

Mission College			Phases P,W	Phases C,E
Occupancy: 2027-28	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,E
Occupancy: 2027-28	STATE:	\$5,659,389	\$485,673	\$5,173,716
Net ASF: 0	DISTRICT:	\$5,658,989	\$485,673	\$5,173,316

18 STEM Classroom Expansion and Upgrades

West Valley College			Phases P,W	Phases C,E
Occupancy: 2027-28	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: 2027-28	STATE:	\$4,953,378	\$373,208	\$4,580,170
Net ASF: 4,335	DISTRICT:	\$4,952,547	\$373,208	\$4,579,339

20 Soccer Field Addition

Mission College			Phases P,W	Phases C,E
Occupancy: 2027-28	STATE:	\$3,357,919	\$269,731	\$3,088,188
Net ASF: 9,580	DISTRICT:	\$3,358,242	\$269,731	\$3,088,511

21 Admin Building Renovation

West Valley College			Phases P,W	Phases C,E
Occupancy: 2027-28	STATE:	\$2,343,557	\$229,251	\$2,114,306
Net ASF: 0	DISTRICT:	\$2,343,750	\$229,251	\$2,114,499

22 Telecommunications Building Renovation

Mission College			Phases P,W	Phases C,E
Occupancy: 2027-28	STATE:	\$2,587,380	\$248,482	\$2,338,898
Net ASF: 302	DISTRICT:	\$2,586,923	\$248,482	\$2,338,441

23 Outdoor P.E. Facilities Upgrades

West Valley College			Phases E
Occupancy: 2022-23	STATE:	\$0	\$0
Net ASF: 14,949	DISTRICT:	\$24,081,300	\$1,264,268

24 Police Building and Yard

West Valley College			Phases C	Phases E
Occupancy: 2023-24	STATE:	\$0	\$0	\$0
Net ASF: 2,045	DISTRICT:	\$6,348,600	\$5,412,182	\$333,300

25 Accessibility/ADA Barrier Removal

West Valley District Office*			Phases C
Occupancy: 2026-27	STATE:	\$0	\$0
Net ASF: 0	DISTRICT:	\$3,915,000	\$3,543,074

26 Vasona Creek Improvements

West Valley District Office*			Phases C
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Occupancy: 2023-24 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$1,957,500 \$1,771,537

27 Security, Safety and Monitoring Projects

West Valley District Office* Phases C
 Occupancy: 2026-27 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$3,870,000 \$3,502,350

28 Utility & Electrical Upgrades

West Valley District Office* Phases C
 Occupancy: 2026-27 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$13,050,000 \$11,810,250

29 Underground Water and Sewer Line Upgrades

West Valley District Office* Phases C
 Occupancy: 2026-27 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$15,165,000 \$13,724,324

30 Storm Water Master Plan and Implementation

West Valley District Office* Phases C
 Occupancy: 2026-27 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$6,525,000 \$5,905,124

31 Fire Alarm Upgrades

West Valley District Office* Phases P Phases W Phases C
 Occupancy: 2027-28 STATE: \$0 \$0 \$0
 Net ASF: 0 DISTRICT: \$3,262,500 \$40,781 \$269,156 \$2,952,563

32 HVAC & Lighting Energy Retrofit Projects

West Valley District Office* Phases P Phases W Phases C
 Occupancy: 2030-31 STATE: \$0 \$0 \$0
 Net ASF: 0 DISTRICT: \$9,000,000 \$112,500 \$742,500 \$8,145,000

33 Modular Building Removal & Site Restoration

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

34 Science Building Renovation & Repurposing

Mission College Phases P
 Occupancy: 2030-31 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$19,837,800 \$247,973

35 Signage & Wayfinding Masterplan & Implementation

Mission College
 Occupancy: 2030-31 STATE: \$0
 Net ASF: 0 DISTRICT: \$2,469,600

36 Hospitality Management Reconstruction

Mission College Phases P Phases W
 Occupancy: 2030-31 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$8,000,000 \$100,000 \$660,000

37 Campus-wide Landscape Restoration & Gateway Additions

West Valley College Phases C
 Occupancy: 2030-31 STATE: \$0 \$0
 Net ASF: 0 DISTRICT: \$11,343,101 \$10,265,506

GRAND TOTALS		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
STATE:	\$91,945,497	\$0	\$13,993,289	\$3,612,348	\$22,143,728	\$21,772,132	\$0	\$0
DISTRICT:	\$523,278,897	\$100,739,722	\$19,918,745	\$14,040,214	\$146,995,248	\$29,820,749	\$4,464,138	\$12,005,536

PROPRIETARY FUNDS

PROPRIETARY FUNDS

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 2021-2022
Proprietary Fund Group

Consolidated (Fund 591 and 597)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	3,046,702	2,205,969	1,887,210	2,378,555
Transfer In	57,553	558,587	528,735	300,000
Total Revenues	\$ 3,104,255	\$ 2,764,556	\$ 2,415,945	\$ 2,678,555
Expenditures				
Academic Salaries	\$ 203,246	\$ 172,496	\$ 52,522	\$ 211,941
Classified Salaries	1,893,386	1,677,385	1,054,352	1,912,449
Benefits	586,827	534,686	272,550	508,984
Supplies and Materials	197,971	113,545	13,352	206,897
Operating Expenses	1,889,720	1,673,255	156,030	1,530,584
Capital Outlay	170,362	100,362	4,271	128,826
Transfer Out	58,153	65,216	14,054	600
Grants/Donations/Scholarships	1,500	-	-	1,500
Reserve for Contingency	-	-	-	219,500
Total Expenditures	\$ 5,001,165	\$ 4,336,945	\$ 1,567,130	\$ 4,721,281
Incr/(Decr) in Fund Balance	\$ (1,896,910)	\$ (1,572,389)	\$ 848,815	\$ (2,042,726)
Beginning Fund Balance	\$ 3,401,742	\$ 3,401,742	\$ 3,401,742	\$ 4,250,557
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,504,832	\$ 1,829,353	\$ 4,250,557	\$ 2,207,831
Unassigned Fund Balance				
Undesignated	\$ 1,504,832	\$ 1,829,353	\$ 4,250,557	\$ 2,207,831
Ending Fund Balance	\$ 1,504,832	\$ 1,829,353	\$ 4,250,557	\$ 2,207,831

West Valley-Mission Community College District
Final Budget 2021-2022
Community Education, Workforce and Economic Development - Fund 591

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,015,795	1,532,775	1,285,217	1,671,075
Transfer In	-	200,000	200,000	300,000
Total Revenues	\$ 2,015,795	\$ 1,732,775	\$ 1,485,217	\$ 1,971,075
Expenditures				
Academic Salaries	\$ 113,750	\$ 113,000	\$ 48,680	\$ 128,750
Classified Salaries	1,264,505	1,109,204	893,538	1,271,887
Benefits	364,827	337,986	242,508	324,741
Supplies and Materials	91,582	64,956	12,565	82,390
Operating Expenses	1,290,414	1,207,212	134,491	1,061,323
Capital Outlay	6,548	6,548	-	7,548
Transfer Out	600	600	200	600
Grants/Donations/Scholarships	1,500	-	-	1,500
Reserve for Contingency	-	-	-	219,500
Total Expenditures	\$ 3,133,726	\$ 2,839,506	\$ 1,331,982	\$ 3,098,239
Incr/(Decr) in Fund Balance	\$ (1,117,931)	\$ (1,106,731)	\$ 153,235	\$ (1,127,164)
Beginning Fund Balance	\$ 1,388,776	\$ 1,388,776	\$ 1,388,776	\$ 1,542,011
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 270,845	\$ 282,045	\$ 1,542,011	\$ 414,847
Unassigned Fund Balance				
Undesignated	\$ 270,845	\$ 282,045	\$ 1,542,011	\$ 414,847
Ending Fund Balance	\$ 270,845	\$ 282,045	\$ 1,542,011	\$ 414,847

West Valley-Mission Community College District
Final Budget 2021-2022
Community Education, Workforce and Economic Development - Fund 591

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	28,000	52,421	52,421	27,900
Transfer In	-	-	-	-
Total Revenues	\$ 28,000	\$ 52,421	\$ 52,421	\$ 27,900
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	500	551	490	400
Operating Expenses	27,500	49,581	31,420	27,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 28,000	\$ 50,132	\$ 31,909	\$ 27,900
Incr/(Decr) in Fund Balance	\$ -	\$ 2,289	\$ 20,511	\$ -
Beginning Fund Balance	\$ 51,859	\$ 51,859	\$ 51,859	\$ 72,370
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 51,859	\$ 54,148	\$ 72,370	\$ 72,370
Unassigned Fund Balance				
Undesignated	\$ 51,859	\$ 54,148	\$ 72,370	\$ 72,370
Ending Fund Balance	\$ 51,859	\$ 54,148	\$ 72,370	\$ 72,370

West Valley-Mission Community College District
Final Budget 2021-2022
Community Education, Workforce and Economic Development - Fund 591

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,987,795	1,480,354	1,232,796	1,643,175
Transfer In	-	200,000	200,000	300,000
Total Revenues	\$ 1,987,795	\$ 1,680,354	\$ 1,432,796	\$ 1,943,175
Expenditures				
Academic Salaries	\$ 113,750	\$ 113,000	\$ 48,680	\$ 128,750
Classified Salaries	1,264,505	1,109,204	893,538	1,271,887
Benefits	364,827	337,986	242,508	324,741
Supplies and Materials	91,082	64,405	12,076	81,990
Operating Expenses	1,262,914	1,157,631	103,072	1,033,823
Capital Outlay	6,548	6,548	-	7,548
Transfer Out	600	600	200	600
Grants/Donations/Scholarships	1,500	-	-	1,500
Reserve for Contingency	-	-	-	219,500
Total Expenditures	\$ 3,105,726	\$ 2,789,374	\$ 1,300,073	\$ 3,070,339
Incr/(Decr) in Fund Balance	\$ (1,117,931)	\$ (1,109,020)	\$ 132,723	\$ (1,127,164)
Beginning Fund Balance	\$ 1,336,917	\$ 1,336,917	\$ 1,336,917	\$ 1,469,640
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 218,986	\$ 227,897	\$ 1,469,640	\$ 342,476
Unassigned Fund Balance				
Undesignated	\$ 218,986	\$ 227,897	\$ 1,469,640	\$ 342,476
Ending Fund Balance	\$ 218,986	\$ 227,897	\$ 1,469,640	\$ 342,476

West Valley-Mission Community College District
Final Budget 2021-2022
Entrepreneurial - Fund 597

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,030,907	673,194	601,994	707,480
Transfer In	57,553	358,587	328,735	-
Total Revenues	\$ 1,088,460	\$ 1,031,781	\$ 930,728	\$ 707,480
Expenditures				
Academic Salaries	\$ 89,496	\$ 59,496	\$ 3,842	\$ 83,191
Classified Salaries	628,881	568,181	160,814	640,562
Benefits	222,000	196,700	30,042	184,243
Supplies and Materials	106,389	48,589	786	124,507
Operating Expenses	599,306	466,043	21,539	469,261
Capital Outlay	163,814	93,814	4,271	121,278
Transfer Out	57,553	64,616	13,854	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expenditures	\$ 1,867,439	\$ 1,497,439	\$ 235,148	\$ 1,623,042
Incr/(Decr) in Fund Balance	\$ (778,979)	\$ (465,658)	\$ 695,581	\$ (915,562)
Beginning Fund Balance	\$ 2,012,966	\$ 2,012,966	\$ 2,012,966	\$ 2,708,546
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,233,987	\$ 1,547,308	\$ 2,708,546	\$ 1,792,984
Unassigned Fund Balance				
Undesignated	\$ 1,233,987	\$ 1,547,308	\$ 2,708,546	\$ 1,792,984
Ending Fund Balance	\$ 1,233,987	\$ 1,547,308	\$ 2,708,546	\$ 1,792,984

West Valley-Mission Community College District
Final Budget 2021-2022
Entrepreneurial - Fund 597

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	525,000	519,350	519,350	500,000
Transfer In	57,553	348,560	317,149	-
Total Revenues	\$ 582,553	\$ 867,910	\$ 836,499	\$ 500,000
Expenditures				
Academic Salaries	\$ 59,496	\$ 59,496	\$ 3,842	\$ 63,191
Classified Salaries	156,634	156,634	70,904	220,416
Benefits	73,503	73,503	25,035	92,073
Supplies and Materials	49,271	35,271	527	20,000
Operating Expenses	186,096	175,096	199	239,817
Capital Outlay	-	-	-	-
Transfer Out	57,553	57,553	6,792	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expenditures	\$ 582,553	\$ 557,553	\$ 107,299	\$ 635,497
Incr/(Decr) in Fund Balance	\$ -	\$ 310,357	\$ 729,200	\$ (135,497)
Beginning Fund Balance	\$ 143,636	\$ 143,636	\$ 143,636	\$ 872,836
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 143,636	\$ 453,993	\$ 872,836	\$ 737,339
Unassigned Fund Balance				
Undesignated	\$ 143,636	\$ 453,993	\$ 872,836	\$ 737,339
Ending Fund Balance	\$ 143,636	\$ 453,993	\$ 872,836	\$ 737,339

West Valley-Mission Community College District
Final Budget 2021-2022
Entrepreneurial - Fund 597

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	497,507	145,444	77,706	200,080
Transfer In	-	7,063	7,062	-
Total Revenues	\$ 497,507	\$ 152,507	\$ 84,767	\$ 200,080
Expenditures				
Academic Salaries	\$ 30,000	\$ -	\$ -	\$ 20,000
Classified Salaries	402,247	322,247	78,439	338,947
Benefits	128,744	121,744	3,669	91,670
Supplies and Materials	56,718	12,918	259	101,107
Operating Expenses	410,210	288,947	19,634	227,444
Capital Outlay	163,814	93,814	4,271	121,278
Transfer Out	-	7,063	7,062	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 1,191,733	\$ 846,733	\$ 113,334	\$ 900,446
Incr/(Decr) in Fund Balance	\$ (694,226)	\$ (694,226)	\$ (28,566)	\$ (700,366)
Beginning Fund Balance	\$ 1,784,577	\$ 1,784,577	\$ 1,784,577	\$ 1,756,011
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,090,351	\$ 1,090,351	\$ 1,756,011	\$ 1,055,645
Unassigned Fund Balance				
Undesignated	\$ 1,090,351	\$ 1,090,351	\$ 1,756,011	\$ 1,055,645
Ending Fund Balance	\$ 1,090,351	\$ 1,090,351	\$ 1,756,011	\$ 1,055,645

West Valley-Mission Community College District
Final Budget 2021-2022
Entrepreneurial - Fund 597

District Services

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	8,400	8,400	4,938	7,400
Transfer In	-	2,964	4,524	-
Total Revenues	\$ 8,400	\$ 11,364	\$ 9,462	\$ 7,400
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	70,000	89,300	11,471	81,199
Benefits	19,753	1,453	1,338	500
Supplies and Materials	400	400	-	3,400
Operating Expenses	3,000	2,000	1,706	2,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
Total Expenditures	\$ 93,153	\$ 93,153	\$ 14,515	\$ 87,099
Incr/(Decr) in Fund Balance	\$ (84,753)	\$ (81,789)	\$ (5,053)	\$ (79,699)
Beginning Fund Balance	\$ 84,753	\$ 84,753	\$ 84,753	\$ 79,699
Adjustment	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ -	\$ 2,964	\$ 79,699	\$ -
Unassigned Fund Balance				
Undesignated	\$ -	2,964	79,699	-
Ending Fund Balance	\$ -	\$ 2,964	\$ 79,699	\$ -

FIDUCIARY FUNDS

FIDUCIARY FUNDS GROUP

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, a fee of \$1 per credit hour of instruction, up to \$10 per student per fiscal year for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, refurbish and operate a student center. 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. If fees are used to retire debt incurred for the construction or renovation of a student center, the fee will be assessed until the debt is retired.

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 2021-2022
Fiduciary Funds

Consolidated (Fund 7xx)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 10,746,834	\$ 19,336,688	\$ 10,639,496	\$ 17,813,074
State Revenue	778,869	1,625,096	1,489,013	920,952
Local Revenue	4,231,398	14,388,390	14,363,289	4,315,150
Transfer In	3,242,289	3,387,942	3,387,942	-
Total Revenues	\$ 18,999,390	\$ 38,738,116	\$ 29,879,740	\$ 23,049,176
Expenditures				
Academic Salaries	\$ -	\$ 9,333	\$ 9,332	\$ -
Classified Salaries	592,227	440,384	117,118	523,551
Benefits	150,891	145,990	14,965	150,194
Supplies and Materials	90,735	87,662	7,927	84,147
Operating Expenses	334,170	285,481	88,756	220,553
Capital Outlay	26,662	3,000	-	3,000
Other Outgo	116,500	157,410	155,429	157,300
Transfer Out	32,189	45,422	45,422	31,929
Grants/Donations/Scholarships	11,895,225	21,661,078	12,648,365	19,346,570
Reserve for Contingency	-	-	-	18,824
Total Expenditures	\$ 13,238,599	\$ 22,835,760	\$ 13,087,315	\$ 20,536,068
Incr/(Decr) in Fund Balance	\$ 5,760,791	\$ 15,902,356	\$ 16,792,425	\$ 2,513,108
Beginning Fund Balance	\$ 97,432,175	\$ 97,432,175	\$ 97,432,175	\$ 114,224,600
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 103,192,966	\$ 113,334,531	\$ 114,224,600	\$ 116,737,708
Restricted Fund Balance				
Restricted for Assoc Stud Body	\$ 514,653	\$ 514,653	\$ 688,287	\$ 778,287
Restricted for OPEB	79,558,098	88,100,149	88,100,149	90,029,649
Restricted Pension Stabilization	22,945,344	24,414,202	24,414,202	25,358,402
Restricted for Campus Center	122,000	252,653	753,283	550,204
Restricted for Stud Financial Aid	26,055	26,055	33,551	-
Restricted for Stud Representation	-	-	44,007	15,254
Restricted for Stud Scholarships	26,816	26,819	191,121	5,912
Ending Fund Balance	\$ 103,192,966	\$ 113,334,531	\$ 114,224,600	\$ 116,737,708

West Valley-Mission Community College District
Final Budget 2021-2022
Associated Students Trust - Fund 711

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	188,000	274,651	275,993	278,000
Transfer In	-	-	-	-
Total Revenues	\$ 188,000	\$ 274,651	\$ 275,993	\$ 278,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	38,500	60,505	3,584	36,700
Operating Expenses	148,500	198,146	83,774	150,300
Capital Outlay	1,000	1,000	-	1,000
Transfer Out	-	15,000	15,000	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 188,000	\$ 274,651	\$ 102,358	\$ 188,000
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 173,635	\$ 90,000
Beginning Fund Balance	\$ 514,653	\$ 514,653	\$ 514,653	\$ 688,287
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 514,653	\$ 514,653	\$ 688,287	\$ 778,287
Restricted Fund Balance				
Restricted for Assoc Student Body	\$ 514,653	\$ 514,653	\$ 688,287	\$ 778,287
Ending Fund Balance	\$ 514,653	\$ 514,653	\$ 688,287	\$ 778,287

West Valley-Mission Community College District
Final Budget 2021-2022
Associated Students Trust - Fund 711

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	100,000	189,438	191,226	190,000
Transfer In	-	-	-	-
Total Revenues	\$ 100,000	\$ 189,438	\$ 191,226	\$ 190,000
Expenditure				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	20,000	52,292	835	20,000
Operating Expenses	80,000	137,146	44,414	80,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditure	\$ 100,000	\$ 189,438	\$ 45,249	\$ 100,000
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 145,977	\$ 90,000
Beginning Fund Balance	\$ 294,022	\$ 294,022	\$ 294,022	\$ 439,999
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 294,022	\$ 294,022	\$ 439,999	\$ 529,999
Restricted Fund Balance				
Restricted for Assoc Student Body	\$ 294,022	\$ 294,022	\$ 439,999	\$ 529,999
Ending Fund Balance	\$ 294,022	\$ 294,022	\$ 439,999	\$ 529,999

West Valley-Mission Community College District
Final Budget 2021-2022
Associated Students Trust - Fund 711

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	88,000	85,213	84,766	88,000
Transfer In	-	-	-	-
Total Revenues	\$ 88,000	\$ 85,213	\$ 84,766	\$ 88,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	18,500	8,213	2,749	16,700
Operating Expenses	68,500	61,000	39,360	70,300
Capital Outlay	1,000	1,000	-	1,000
Transfer Out	-	15,000	15,000	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 88,000	\$ 85,213	\$ 57,109	\$ 88,000
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 27,657	\$ -
Beginning Fund Balance	\$ 220,631	\$ 220,631	\$ 220,631	\$ 248,288
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 220,631	\$ 220,631	\$ 248,288	\$ 248,288
Restricted Fund Balance				
Restricted for Assoc Student Body	\$ 220,631	\$ 220,631	\$ 248,288	\$ 248,288
Ending Fund Balance	\$ 220,631	\$ 220,631	\$ 248,288	\$ 248,288

West Valley-Mission Community College District
Final Budget 2021-2022
Student Representative Trust - Fund 722

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	35,000	62,280	58,304	62,000
Transfer In	-	-	-	-
Total Revenues	\$ 35,000	\$ 62,280	\$ 58,304	\$ 62,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	9,418	14,335	4,106	13,000
Operating Expenses	16,500	25,222	4,950	31,253
Capital Outlay	2,000	2,000	-	2,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	13,500	13,500	-	13,500
Other Outgo	17,500	31,141	29,159	31,000
Total Expenditures	\$ 58,918	\$ 86,198	\$ 38,215	\$ 90,753
Incr/(Decr) in Fund Balance	\$ (23,918)	\$ (23,918)	\$ 20,089	\$ (28,753)
Beginning Fund Balance	\$ 23,918	\$ 23,918	\$ 23,918	\$ 44,007
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 44,007	\$ 15,254
Restricted Fund Balance				
Restricted for Student Representatior	\$ -	\$ -	\$ 44,007	\$ 15,254
Ending Fund Balance	\$ -	\$ -	\$ 44,007	\$ 15,254

West Valley-Mission Community College District
Final Budget 2021-2022
Student Representation Fee Trust - Fund 722

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	10,000	16,256	15,254	16,000
Transfer In	-	-	-	-
Total Revenues	\$ 10,000	\$ 16,256	\$ 15,254	\$ 16,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	1,500	6,384	-	3,500
Operating Expenses	2,500	3,872	-	6,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	6,000	6,000	-	6,000
Total Expenditures	\$ 10,000	\$ 16,256	\$ -	\$ 16,000
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 15,254	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 15,254
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 15,254	\$ 15,254
Restricted Fund Balance				
Restricted for Student Representator	\$ -	\$ -	\$ 15,254	\$ 15,254
Ending Fund Balance	\$ -	\$ -	\$ 15,254	\$ 15,254

West Valley-Mission Community College District
Final Budget 2021-2022
Student Representation Fee Trust - Fund 722

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	7,500	14,883	13,891	15,000
Transfer In	-	-	-	-
Total Revenues	\$ 7,500	\$ 14,883	\$ 13,891	\$ 15,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	7,918	7,951	4,106	9,500
Operating Expenses	14,000	21,350	4,950	24,753
Capital Outlay	2,000	2,000	-	2,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	7,500	7,500	-	7,500
Total Expenditures	\$ 31,418	\$ 38,801	\$ 9,056	\$ 43,753
Incr/(Decr) in Fund Balance	\$ (23,918)	\$ (23,918)	\$ 4,835	\$ (28,753)
Beginning Fund Balance	\$ 23,918	\$ 23,918	\$ 23,918	\$ 28,753
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 28,753	\$ -
Restricted Fund Balance				
Restricted for Student Representation	\$ -	\$ -	\$ 28,753	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 28,753	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Student Representation Fee Trust - Fund 722

District Services

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	17,500	31,141	29,159	31,000
Transfer In	-	-	-	-
Total Revenues	\$ 17,500	\$ 31,141	\$ 29,159	\$ 31,000

Expenditures

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Other Outgo	17,500	31,141	29,159	31,000
Total Expenditures	\$ 17,500	\$ 31,141	\$ 29,159	\$ 31,000

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

Restricted Fund Balance

Restricted for Student Representation	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Student Body Center Fee - Fund 731

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	444,948	349,948	327,482	320,000
Transfer In	-	130,653	130,653	-
Total Revenues	\$ 444,948	\$ 480,601	\$ 458,135	\$ 320,000
Expenditures				
Academic Salaries	\$ -	\$ 9,333	\$ 9,332	\$ -
Classified Salaries	336,549	318,265	-	296,045
Benefits	144,287	144,287	14,118	144,763
Supplies and Materials	42,817	12,817	237	24,447
Operating Expenses	94,500	62,113	32	39,000
Capital Outlay	23,662	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	-	-	18,824
Total Expenditures	\$ 641,815	\$ 546,815	\$ 23,719	\$ 523,079
Incr/(Decr) in Fund Balance	\$ (196,867)	\$ (66,214)	\$ 434,416	\$ (203,079)
Beginning Fund Balance	\$ 318,867	\$ 318,867	\$ 318,867	\$ 753,283
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 122,000	\$ 252,653	\$ 753,283	\$ 550,204
Restricted Fund Balance				
Restricted for Campus Center	\$ 122,000	\$ 252,653	\$ 753,283	\$ 550,204
Ending Fund Balance	\$ 122,000	\$ 252,653	\$ 753,283	\$ 550,204

West Valley-Mission Community College District
Final Budget 2021-2022
Student Body Center Fee - Fund 731

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	289,948	237,948	231,020	230,000
Transfer In	-	130,653	130,653	-
Total Revenues	\$ 289,948	\$ 368,601	\$ 361,673	\$ 230,000
Expenditures				
Academic Salaries	\$ -	\$ 6,049	\$ 6,049	\$ -
Classified Salaries	124,102	124,102	-	98,757
Benefits	56,184	56,184	14,118	58,972
Supplies and Materials	30,000	10,000	-	23,447
Operating Expenses	56,000	41,613	-	30,000
Capital Outlay	23,662	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Reserve for Contingency	-	-	-	18,824
Total Expenditures	\$ 289,948	\$ 237,948	\$ 20,167	\$ 230,000
Incr/(Decr) in Fund Balance	\$ -	\$ 130,653	\$ 341,507	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 341,507
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 130,653	\$ 341,507	\$ 341,507
Restricted Fund Balance				
Restricted for Campus Center	\$ -	\$ 130,653	\$ 341,507	\$ 341,507
Ending Fund Balance	\$ -	\$ 130,653	\$ 341,507	\$ 341,507

West Valley-Mission Community College District
Final Budget 2021-2022
Student Body Center Fee - Fund 731

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	155,000	112,000	96,462	90,000
Transfer In	-	-	-	-
Total Revenues	\$ 155,000	\$ 112,000	\$ 96,462	\$ 90,000
Expenditures				
Academic Salaries	\$ -	\$ 3,284	\$ 3,284	\$ -
Classified Salaries	212,447	194,163	-	197,288
Benefits	88,103	88,103	-	85,791
Supplies and Materials	12,817	2,817	237	1,000
Operating Expenses	38,500	20,500	32	9,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 351,867	\$ 308,867	\$ 3,553	\$ 293,079
Incr/(Decr) in Fund Balance	\$ (196,867)	\$ (196,867)	\$ 92,909	\$ (203,079)
Beginning Fund Balance	\$ 318,867	\$ 318,867	\$ 318,867	\$ 411,776
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 122,000	\$ 122,000	\$ 411,776	\$ 208,697
Restricted Fund Balance				
Restricted for Campus Center	\$ 122,000	\$ 122,000	\$ 411,776	\$ 208,697
Ending Fund Balance	\$ 122,000	\$ 122,000	\$ 411,776	\$ 208,697

West Valley-Mission Community College District
Final Budget 2021-2022
Student Financial Aid Trust - Fund 741

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 10,746,834	\$ 19,336,688	\$ 10,639,496	\$ 17,813,074
State Revenue	778,869	1,625,096	1,489,013	920,952
Local Revenue	-	-	-	-
Transfer In	-	15,000	15,000	-
Total Revenues	\$ 11,525,703	\$ 20,976,784	\$ 12,143,509	\$ 18,734,026
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	250,678	117,119	117,118	227,506
Benefits	6,604	1,703	847	5,431
Supplies and Materials	-	-	-	10,000
Operating Expenses	74,670	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	32,189	30,422	30,422	31,929
Grants/Donations/Scholarships	11,164,376	20,830,354	11,990,439	18,492,711
Total Expenditures	\$ 11,528,517	\$ 20,979,598	\$ 12,138,827	\$ 18,767,577
Incr/(Decr) in Fund Balance	\$ (2,814)	\$ (2,814)	\$ 4,683	\$ (33,551)
Beginning Fund Balance	\$ 28,869	\$ 28,869	\$ 28,869	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 26,055	\$ 26,055	\$ 33,551	\$ -
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 26,055	\$ 26,055	\$ 33,551	\$ -
Ending Fund Balance	\$ 26,055	\$ 26,055	\$ 33,551	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Student Financial Aid Trust - Fund 741

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 5,030,496	\$ 9,155,329	\$ 5,011,649	\$ 7,827,366
State Revenue	448,869	702,691	614,924	542,636
Local Revenue	-	-	-	-
Transfer In	-	-	-	-
Total Revenues	\$ 5,479,365	\$ 9,858,020	\$ 5,626,573	\$ 8,370,002
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	150,124	50,924	50,924	150,124
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	74,670	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	17,868	17,868	17,868	17,869
Grants/Donations/Scholarships	5,236,703	9,789,228	5,558,408	8,202,009
Total Expenditures	\$ 5,479,365	\$ 9,858,020	\$ 5,627,200	\$ 8,370,002
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ (627)	\$ -
Beginning Fund Balance	\$ 627	\$ 627	\$ 627	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 627	\$ 627	\$ -	\$ -
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 627	\$ 627	\$ -	\$ -
Ending Fund Balance	\$ 627	\$ 627	\$ -	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Student Financial Aid Trust - Fund 741

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ 5,716,338	\$ 10,181,359	\$ 5,627,847	\$ 9,985,708
State Revenue	330,000	922,405	874,089	378,316
Local Revenue	-	-	-	-
Transfer In	-	15,000	15,000	-
Total Revenues	\$ 6,046,338	\$ 11,118,764	\$ 6,516,936	\$ 10,364,024
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	100,554	66,195	66,194	77,382
Benefits	6,604	1,703	847	5,431
Supplies and Materials	-	-	-	10,000
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	14,321	12,554	12,554	14,060
Grants/Donations/Scholarships	5,927,673	11,041,126	6,432,031	10,290,702
Total Expenditures	\$ 6,049,152	\$ 11,121,578	\$ 6,511,627	\$ 10,397,575
Incr/(Decr) in Fund Balance	\$ (2,814)	\$ (2,814)	\$ 5,310	\$ (33,551)
Beginning Fund Balance	\$ 28,242	\$ 28,242	\$ 28,242	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 25,428	\$ 25,428	\$ 33,551	\$ -
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 25,428	\$ 25,428	\$ 33,551	\$ -
Ending Fund Balance	\$ 25,428	\$ 25,428	\$ 33,551	\$ -

West Valley-Mission Community College District
Final Budget 2021-2022
Scholarship Funds

Consolidated (Fund 751 and 752)

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	563,450	663,333	663,332	655,150
Transfer In	-	-	-	-
Total Revenues	\$ 563,450	\$ 663,333	\$ 663,332	\$ 655,150
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	5,000	5,000	-	-
Benefits	-	-	-	-
Supplies and Materials	-	5	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	717,349	817,224	657,926	840,359
Total Expenditures	\$ 722,349	\$ 822,229	\$ 657,926	\$ 840,359
Incr/(Decr) in Fund Balance	\$ (158,899)	\$ (158,896)	\$ 5,406	\$ (185,209)
Beginning Fund Balance	\$ 185,715	\$ 185,715	\$ 185,715	\$ 191,121
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 26,816	\$ 26,819	\$ 191,121	\$ 5,912
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 26,816	\$ 26,819	\$ 191,121	\$ 5,912
Ending Fund Balance	\$ 26,816	\$ 26,819	\$ 191,121	\$ 5,912

West Valley-Mission Community College District
Final Budget 2021-2022
Scholarship - Fund 751 and 752

West Valley College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	288,300	308,503	308,500	367,000
Transfer In	-	-	-	-
Total Revenues	\$ 288,300	\$ 308,503	\$ 308,500	\$ 367,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	294,750	314,950	306,701	396,160
Total Expenditures	\$ 294,750	\$ 314,950	\$ 306,701	\$ 396,160
Incr/(Decr) in Fund Balance	\$ (6,450)	\$ (6,447)	\$ 1,799	\$ (29,160)
Beginning Fund Balance	\$ 31,784	\$ 31,784	\$ 31,784	\$ 33,583
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 25,334	\$ 25,337	\$ 33,583	\$ 4,423
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 25,334	\$ 25,337	\$ 33,583	\$ 4,423
Ending Fund Balance	\$ 25,334	\$ 25,337	\$ 33,583	\$ 4,423

West Valley-Mission Community College District
Final Budget 2021-2022
Scholarship - Fund 751 and 752

Mission College

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	275,150	354,830	354,832	288,150
Transfer In	-	-	-	-
Total Revenues	\$ 275,150	\$ 354,830	\$ 354,832	\$ 288,150
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	5,000	5,000	-	-
Benefits	-	-	-	-
Supplies and Materials	-	5	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	422,599	502,274	351,225	444,199
Total Expenditures	\$ 427,599	\$ 507,279	\$ 351,225	\$ 444,199
Incr/(Decr) in Fund Balance	\$ (152,449)	\$ (152,449)	\$ 3,607	\$ (156,049)
Beginning Fund Balance	\$ 153,931	\$ 153,931	\$ 153,931	\$ 157,538
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,482	\$ 1,482	\$ 157,538	\$ 1,489
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 1,482	\$ 1,482	\$ 157,538	\$ 1,489
Ending Fund Balance	\$ 1,482	\$ 1,482	\$ 157,538	\$ 1,489

West Valley-Mission Community College District
Final Budget 2021-2022
OPEB Trust - Fund 791

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,000,000	10,549,551	10,549,551	2,000,000
Transfer In	-	-	-	-
Total Revenues	\$ 2,000,000	\$ 10,549,551	\$ 10,549,551	\$ 2,000,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	63,000	70,500	70,500	70,500
Transfer Out	-	-	-	-
Total Expenditures	\$ 63,000	\$ 70,500	\$ 70,500	\$ 70,500
Incr/(Decr) in Fund Balance	\$ 1,937,000	\$ 10,479,051	\$ 10,479,051	\$ 1,929,500
Beginning Fund Balance	\$ 77,621,098	\$ 77,621,098	\$ 77,621,098	\$ 88,100,149
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 79,558,098	\$ 88,100,149	\$ 88,100,149	\$ 90,029,649
Restricted Fund Balance				
Restricted for OPEB	\$ 79,558,098	\$ 88,100,149	\$ 88,100,149	\$ 90,029,649
Ending Fund Balance	\$ 79,558,098	\$ 88,100,149	\$ 88,100,149	\$ 90,029,649

West Valley-Mission Community College District
Final Budget 2021-2022
Pension Stabilization Trust - Fund 792

Districtwide

	Final Budget 2020-21	Working Budget 2020-21	Actual 2020-21	Final Budget 2021-22
Revenues				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,000,000	2,488,627	2,488,627	1,000,000
Transfer In	3,242,289	3,242,289	3,242,289	-
Total Revenues	\$ 4,242,289	\$ 5,730,916	\$ 5,730,916	\$ 1,000,000
Expenditures				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	36,000	55,769	55,769	55,800
Transfer Out	-	-	-	-
Total Expenditures	\$ 36,000	\$ 55,769	\$ 55,769	\$ 55,800
Incr/(Decr) in Fund Balance	\$ 4,206,289	\$ 5,675,147	\$ 5,675,147	\$ 944,200
Beginning Fund Balance	\$ 18,739,055	\$ 18,739,055	\$ 18,739,055	\$ 24,414,202
Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 22,945,344	\$ 24,414,202	\$ 24,414,202	\$ 25,358,402
Restricted Fund Balance				
Restricted for Pension Stabilization	\$ 22,945,344	\$ 24,414,202	\$ 24,414,202	\$ 25,358,402
Ending Fund Balance	\$ 22,945,344	\$ 24,414,202	\$ 24,414,202	\$ 25,358,402

CONSOLIDATED SUMMARY
OF ALL FUNDS

West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds

	Unrestricted General Fund 110				Restricted General Funds (Grants & Categorical) 12x/13x				Other Restricted General Fund 137			
	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22
Revenue												
Federal Revenue	\$ 11,561	\$ 5,353	\$ 5,031	\$ 5,031	\$ 4,287,851	\$ 4,669,694	\$ 11,065,672	\$ 17,319,000	\$ -	\$ -	\$ -	\$ -
State Revenue	9,032,613	9,974,446	10,989,316	11,586,487	17,415,058	16,246,067	15,251,061	24,112,624	-	-	-	-
Local Revenue	142,411,032	163,125,343	150,914,610	157,014,727	2,104,826	3,922,551	3,328,047	5,508,036	168,349	151,920	83,433	155,000
Transfer In	19,813	24,785	12,351	-	38,711	33,643	30,422	31,929	1,461	1,236	-	-
Total Revenue	\$ 151,475,019	\$ 173,129,927	\$ 161,921,307	\$ 168,606,245	\$ 23,846,446	\$ 24,871,955	\$ 29,675,202	\$ 46,971,589	\$ 169,810	\$ 153,156	\$ 83,433	\$ 155,000
Expenditures												
Academic Salaries	\$ 55,377,757	\$ 60,320,371	\$ 59,471,156	\$ 66,776,342	\$ 4,226,553	\$ 4,729,077	\$ 4,731,524	\$ 4,149,115	\$ -	\$ -	\$ -	\$ -
Classified Salaries	24,166,136	24,908,817	27,026,591	28,935,675	6,139,669	6,751,437	6,312,276	7,380,397	18,794	9,075	14,707	15,000
Benefits	29,065,927	32,856,822	34,794,757	41,585,411	3,653,238	3,738,816	3,833,647	3,534,967	1,123	603	964	1,054
Supplies and Materials	724,872	632,801	1,044,918	973,133	1,745,125	1,359,739	947,856	3,751,418	639	5,212	132	946
Operating Expenses	12,849,773	10,379,122	10,182,161	11,428,226	4,400,524	3,791,025	5,557,833	10,962,739	149,254	138,266	67,629	138,000
Capital Outlay	2,091,485	107,740	528,661	305,039	938,727	1,596,313	2,032,740	4,072,950	-	-	-	-
Other Outgo	19,303,214	22,505,690	10,525	11,438	-	-	-	-	-	-	-	-
Transfer Out	12,686,607	17,495,353	14,315,638	16,340,120	77,180	50,390	2,189,446	1,046,952	-	-	-	-
Grants/Donations/Scholarships	177,596	150,857	122,157	68,881	2,547,503	3,191,807	3,861,456	5,833,199	-	-	-	-
Reserve for Contingency	-	-	-	125,459	-	-	-	6,508,108	-	-	-	-
Total Expenditures	\$ 156,443,368	\$ 169,357,573	\$ 147,496,563	\$ 166,549,724	\$ 23,728,519	\$ 25,208,606	\$ 29,466,779	\$ 47,239,845	\$ 169,810	\$ 153,156	\$ 83,433	\$ 155,000
Incr/(Decr) in Fund Balance	\$ (4,968,349)	\$ 3,772,353	\$ 14,424,744	\$ 2,056,521	\$ 117,927	\$ (336,651)	\$ 208,423	\$ (268,256)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 60,323,794	\$ 55,355,445	\$ 59,127,798	\$ 73,552,543	\$ 278,557	\$ 396,484	\$ 59,833	\$ 268,256	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 55,355,445	\$ 59,127,798	\$ 73,552,543	\$ 75,609,064	\$ 396,484	\$ 59,833	\$ 268,256	\$ -	\$ -	\$ -	\$ -	\$ -

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds**

	Health Services Fund 138				Parking Fund 139				Total General Fund			
	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22
Revenue												
Federal Revenue	\$ -	\$ -	\$ 54,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,299,412	\$ 4,675,047	\$ 11,124,973	\$ 17,324,031
State Revenue	-	-	-	-	-	-	-	-	26,447,671	26,220,513	26,240,377	35,699,111
Local Revenue	721,402	684,853	751,688	792,963	1,699,599	1,331,872	213,901	818,750	147,105,208	169,216,539	155,291,678	164,289,476
Transfer In	140,445	400,220	200	600	-	-	1,548,436	-	200,430	459,884	1,591,409	32,529
Total Revenue	\$ 861,847	\$ 1,085,073	\$ 806,158	\$ 793,563	\$ 1,699,599	\$ 1,331,872	\$ 1,762,337	\$ 818,750	\$ 178,052,721	\$ 200,571,983	\$ 194,248,438	\$ 217,345,147
Expenditures												
Academic Salaries	\$ 215,163	\$ 164,956	\$ 196,623	\$ 211,036	\$ -	\$ -	\$ -	\$ -	\$ 59,819,473	\$ 65,214,404	\$ 64,399,303	\$ 71,136,493
Classified Salaries	425,888	414,159	367,127	461,334	1,020,954	740,321	752,614	990,653	31,771,441	32,823,809	34,473,314	37,783,059
Benefits	215,650	191,848	193,994	249,690	420,676	313,220	336,782	422,121	33,356,614	37,101,310	39,160,145	45,793,243
Supplies and Materials	12,644	10,512	830	128,918	24,370	13,647	10,289	26,500	2,507,650	2,021,912	2,004,025	4,880,915
Operating Expenses	21,428	19,068	15,159	40,744	98,984	127,314	82,210	146,554	17,519,963	14,454,796	15,904,993	22,716,263
Capital Outlay	-	-	5,200	-	7,159	-	-	35,000	3,037,371	1,704,053	2,566,601	4,412,989
Other Outgo	-	-	-	-	-	-	-	-	19,303,214	22,505,690	10,525	11,438
Transfer Out	157	32	-	-	-	-	-	-	12,763,944	17,545,775	16,505,084	17,387,072
Grants/Donations/Scholarships	-	35,000	-	-	-	-	-	-	2,725,099	3,377,664	3,983,613	5,902,080
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	6,633,567
Total Expenditures	\$ 890,930	\$ 835,576	\$ 778,934	\$ 1,091,722	\$ 1,572,143	\$ 1,194,502	\$ 1,181,895	\$ 1,620,828	\$ 182,804,769	\$ 196,749,414	\$ 179,007,604	\$ 216,657,119
Incr/(Decr) in Fund Balance	\$ (29,083)	\$ 249,497	\$ 27,225	\$ (298,159)	\$ 127,456	\$ 137,369	\$ 580,442	\$ (802,078)	\$ (4,752,048)	\$ 3,822,569	\$ 15,240,834	\$ 688,028
Beginning Fund Balance	\$ 611,497	\$ 582,414	\$ 831,911	\$ 859,136	\$ 1,005,875	\$ 1,133,331	\$ 1,270,700	\$ 1,851,142	\$ 62,219,722	\$ 57,467,674	\$ 61,290,242	\$ 76,531,076
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 582,414	\$ 831,911	\$ 859,136	\$ 560,977	\$ 1,133,331	\$ 1,270,700	\$ 1,851,142	\$ 1,049,064	\$ 57,467,674	\$ 61,290,242	\$ 76,531,076	\$ 77,219,104

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds

	Debt Service Fund 21x/29x				Child Development Fund 330			
	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22
Revenues								
Federal Revenue	\$ 1,585,571	\$ 850,402	\$ 79,513	\$ 79,514	\$ 39,276	\$ 35,653	\$ 132	\$ 25,500
State Revenue	88,592	129,771	134,281	134,300	424,394	401,682	327,411	301,111
Local Revenue	29,529,114	45,355,405	52,106,085	49,020,774	1,852,796	1,462,194	21,248	594,500
Sales of Bond Proceeds	13,486,058	-	-	-	-	-	-	-
Transfer In	9,025,248	9,145,993	6,068,825	6,340,120	18,943	34,500	-	746,952
Total Revenues	\$ 53,714,583	\$ 55,481,571	\$ 58,388,705	\$ 55,574,708	\$ 2,335,409	\$ 1,934,029	\$ 348,791	\$ 1,668,063
Expenditures								
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	1,478,491	1,405,627	292,488	1,042,327
Benefits	4,384,523	4,358,996	4,215,775	4,236,272	589,967	642,835	193,155	605,031
Supplies and Materials	-	-	-	-	73,783	59,089	112	41,755
Operating Expenses	65,710	56,875	72,688	76,000	42,086	43,054	3,309	30,450
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	36,407,333	51,962,922	55,542,626	57,890,425	-	-	-	-
Transfer Out	494,002	9,890	-	-	7,607	4,501	-	-
Grants/Donations/Scholarships	-	-	-	-	12,764	28,006	-	-
Reserve for Contingency	-	-	-	-	-	-	-	-
Total Expenditures	\$ 41,351,568	\$ 56,388,682	\$ 59,831,089	\$ 62,202,697	\$ 2,204,698	\$ 2,183,113	\$ 489,064	\$ 1,719,563
Incr/(Decr) in Fund Balance	\$ 12,363,015	\$ (907,111)	\$ (1,442,384)	\$ (6,627,989)	\$ 130,711	\$ (249,084)	\$ (140,273)	\$ (51,500)
Beginning Fund Balance	\$ 49,278,454	\$ 61,641,469	\$ 60,734,358	\$ 59,291,974	\$ 559,613	\$ 690,324	\$ 441,240	\$ 300,967
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 61,641,469	\$ 60,734,358	\$ 59,291,974	\$ 52,663,985	\$ 690,324	\$ 441,240	\$ 300,967	\$ 249,467

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds

	Capital Project Funds 410/430				Total Government Funds			
	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22
Revenues								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,924,259	\$ 5,561,103	\$ 11,204,619	\$ 17,429,045
State Revenue	1,577,638	1,801,676	7,860,014	4,473,643	28,538,295	28,553,642	34,562,084	40,608,165
Local Revenue	6,357,438	10,749,262	5,306,385	6,064,215	184,844,556	226,783,400	212,725,397	219,968,965
Sales of Bond Proceeds	149,235,000	-	-	-	162,721,058	-	-	-
Transfer In	-	5,000,000	5,000,000	10,000,000	9,244,621	14,640,377	12,660,234	17,119,601
Total Revenues	\$ 157,170,076	\$ 17,550,938	\$ 18,166,399	\$ 20,537,858	\$ 391,272,789	\$ 275,538,521	\$ 271,152,333	\$ 295,125,776
Expenditures								
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 59,819,473	\$ 65,214,404	\$ 64,399,303	\$ 71,136,493
Classified Salaries	788,160	1,424,245	1,608,443	2,003,013	34,038,092	35,653,682	36,374,246	40,828,399
Benefits	292,507	554,241	627,236	832,843	38,623,611	42,657,382	44,196,311	51,467,389
Supplies and Materials	25,442	121,843	74,143	57,489	2,606,875	2,202,844	2,078,279	4,980,159
Operating Expenses	1,917,676	2,112,032	534,499	11,170,012	19,545,435	16,666,757	16,515,489	33,992,725
Capital Outlay	33,875,860	29,164,960	76,863,998	170,147,499	36,913,231	30,869,013	79,430,599	174,560,488
Other Outgo	7,150	5,289	5,500	-	55,717,697	74,473,901	55,558,651	57,901,863
Transfer Out	-	-	-	-	13,265,553	17,560,166	16,505,084	17,387,072
Grants/Donations/Scholarships	-	-	-	-	2,737,863	3,405,670	3,983,613	5,902,080
Reserve for Contingency	-	-	-	-	-	-	-	6,633,567
Total Expenditures	\$ 36,906,795	\$ 33,382,611	\$ 79,713,819	\$ 184,210,856	\$ 263,267,830	\$ 288,703,820	\$ 319,041,575	\$ 464,790,235
Incr/(Decr) in Fund Balance	\$ 120,263,281	\$ (15,831,672)	\$ (61,547,419)	\$ (163,672,998)	\$ 128,004,959	\$ (13,165,299)	\$ (47,889,242)	\$ (169,664,459)
Beginning Fund Balance	\$ 149,641,008	\$ 269,904,289	\$ 254,072,617	\$ 192,525,197	\$ 261,698,797	\$ 389,703,756	\$ 376,538,457	\$ 328,649,215
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 269,904,289	\$ 254,072,617	\$ 192,525,197	\$ 28,852,199	\$ 389,703,756	\$ 376,538,457	\$ 328,649,215	\$ 158,984,756

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2021-2022
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		Final		Actual		Final		Actual		Final		Actual		Final	
	FY18/19	FY19/20	FY20/21	FY21/22	FY18/19	FY19/20	FY20/21	FY21/22	FY18/19	FY19/20	FY20/21	FY21/22	FY18/19	FY19/20	FY20/21	FY21/22
Revenues																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,266,318	\$ 11,413,951	\$ 10,639,496	\$ 17,813,074
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	827,744	1,126,697	1,489,013	920,952
Local Revenue	182,393	294,361	275,993	278,000	13,568	12,410	58,304	62,000	550,546	465,006	327,482	320,000	-	-	-	-
Transfer In	31,000	47,800	-	-	-	-	-	-	237,392	-	130,653	-	12,710	30,000	15,000	-
Total Revenues	\$ 213,393	\$ 342,161	\$ 275,993	\$ 278,000	\$ 13,568	\$ 12,410	\$ 58,304	\$ 62,000	\$ 787,938	\$ 465,006	\$ 458,135	\$ 320,000	\$ 11,106,772	\$ 12,570,648	\$ 12,143,509	\$ 18,734,026
Expenditures																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,262	\$ 1,516	\$ 9,332	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-	397,669	265,356	-	296,045	292,693	252,207	117,118	227,506
Benefits	-	-	-	-	-	-	-	-	195,644	118,185	14,118	144,763	1,239	900	847	5,431
Supplies and Materials	31,019	22,379	3,584	36,700	8,412	-	4,106	13,000	5,641	5,805	237	24,447	-	-	-	10,000
Operating Expenses	188,520	95,853	83,774	150,300	14,718	24,496	4,950	31,253	22,503	6,998	32	39,000	-	-	-	-
Capital Outlay	-	-	-	1,000	-	-	-	2,000	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	29,159	31,000	-	-	-	-	-	-	-	-
Transfer Out	31,000	77,800	15,000	-	-	-	-	-	111,355	55,052	-	-	38,711	33,643	30,422	31,929
Grants/Donations/Scholarships	-	75,000	-	-	-	-	-	13,500	-	-	-	-	10,796,551	12,276,958	11,990,439	18,492,711
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	18,824	-	-	-	-
Total Expenditures	\$ 250,539	\$ 271,032	\$ 102,358	\$ 188,000	\$ 23,130	\$ 24,496	\$ 38,215	\$ 90,753	\$ 773,074	\$ 452,912	\$ 23,719	\$ 523,079	\$ 11,129,194	\$ 12,563,708	\$ 12,138,827	\$ 18,767,577
Incr/(Decr) in Fund Balance	\$ (37,146)	\$ 71,129	\$ 173,635	\$ 90,000	\$ (9,562)	\$ (12,086)	\$ 20,089	\$ (28,753)	\$ 14,864	\$ 12,094	\$ 434,416	\$ (203,079)	\$ (22,422)	\$ 6,940	\$ 4,683	\$ (33,551)
Beginning Fund Balance	\$ 480,669	\$ 443,523	\$ 514,652	\$ 688,287	\$ 45,566	\$ 36,004	\$ 23,918	\$ 44,007	\$ 291,909	\$ 306,773	\$ 318,867	\$ 753,283	\$ 44,350	\$ 21,928	\$ 28,869	\$ 33,551
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 443,523	\$ 514,652	\$ 688,287	\$ 778,287	\$ 36,004	\$ 23,918	\$ 44,007	\$ 15,254	\$ 306,773	\$ 318,867	\$ 753,283	\$ 550,204	\$ 21,928	\$ 28,869	\$ 33,551	\$ -

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds

	Scholarship Funds 75x				Other Trust Fund 791				Pension Stabilization Trust Fund 792				Total Fiduciary Funds			
	Actual	Actual	Actual	Final	Actual	Actual	Actual	Final	Actual	Actual	Actual	Final	Actual	Actual	Actual	Final
	FY18/19	FY19/20	FY20/21	Budget	FY18/19	FY19/20	FY20/21	Budget	FY18/19	FY19/20	FY20/21	Budget	FY18/19	FY19/20	FY20/21	Budget
Revenues																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,266,318	\$ 11,413,951	\$ 10,639,496	\$ 17,813,074
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	827,744	1,126,697	1,489,013	920,952
Local Revenue	517,388	554,275	663,332	655,150	4,933,208	4,651,408	10,549,551	2,000,000	984,440	1,077,833	2,488,627	1,000,000	7,181,543	7,055,293	14,363,289	4,315,150
Transfer In	-	-	-	-	-	-	-	-	3,293,000	2,944,259	3,242,289	-	3,574,102	3,022,059	3,387,942	-
Total Revenues	\$ 517,388	\$ 554,275	\$ 663,332	\$ 655,150	\$ 4,933,208	\$ 4,651,408	\$ 10,549,551	\$ 2,000,000	\$ 4,277,440	\$ 4,022,092	\$ 5,730,916	\$ 1,000,000	\$ 21,849,707	\$ 22,618,000	\$ 29,879,740	\$ 23,049,176
Expenditures																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,262	\$ 1,516	\$ 9,332	\$ -
Classified Salaries	9,361	4,687	-	-	-	-	-	-	-	-	-	-	699,723	522,250	117,118	523,551
Benefits	639	312	-	-	-	-	-	-	-	-	-	-	197,522	119,396	14,965	150,194
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	45,072	28,184	7,927	84,147
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	225,741	127,346	88,756	220,553
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Other Outgo	-	-	-	-	58,371	63,820	70,500	70,500	28,325	36,973	55,769	55,800	86,696	100,793	155,429	157,300
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	181,066	166,495	45,422	31,929
Grants/Donations/Scholarships	576,227	542,132	657,926	840,359	-	-	-	-	-	-	-	-	11,372,778	12,894,090	12,648,365	19,346,570
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,824
Total Expenditures	\$ 586,227	\$ 547,131	\$ 657,926	\$ 840,359	\$ 58,371	\$ 63,820	\$ 70,500	\$ 70,500	\$ 28,325	\$ 36,973	\$ 55,769	\$ 55,800	\$ 12,848,860	\$ 13,960,070	\$ 13,087,315	\$ 20,536,068
Incr/(Decr) in Fund Balance	\$ (68,839)	\$ 7,144	\$ 5,406	\$ (185,209)	\$ 4,874,837	\$ 4,587,588	\$ 10,479,051	\$ 1,929,500	\$ 4,249,115	\$ 3,985,119	\$ 5,675,147	\$ 944,200	\$ 9,000,847	\$ 8,657,929	\$ 16,792,425	\$ 2,513,108
Beginning Fund Balance	\$ 247,410	\$ 178,571	\$ 185,715	\$ 191,121	\$ 68,158,674	\$ 73,033,511	\$ 77,621,098	\$ 88,100,149	\$ 10,504,821	\$ 14,753,936	\$ 18,739,055	\$ 24,414,202	\$ 79,773,398	\$ 88,774,245	\$ 97,432,175	\$ 114,224,600
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 178,571	\$ 185,715	\$ 191,121	\$ 5,912	\$ 73,033,511	\$ 77,621,098	\$ 88,100,149	\$ 90,029,649	\$ 14,753,936	\$ 18,739,055	\$ 24,414,202	\$ 25,358,402	\$ 88,774,245	\$ 97,432,175	\$ 114,224,600	\$ 116,737,708

Reference detail schedules for fund balance categories.

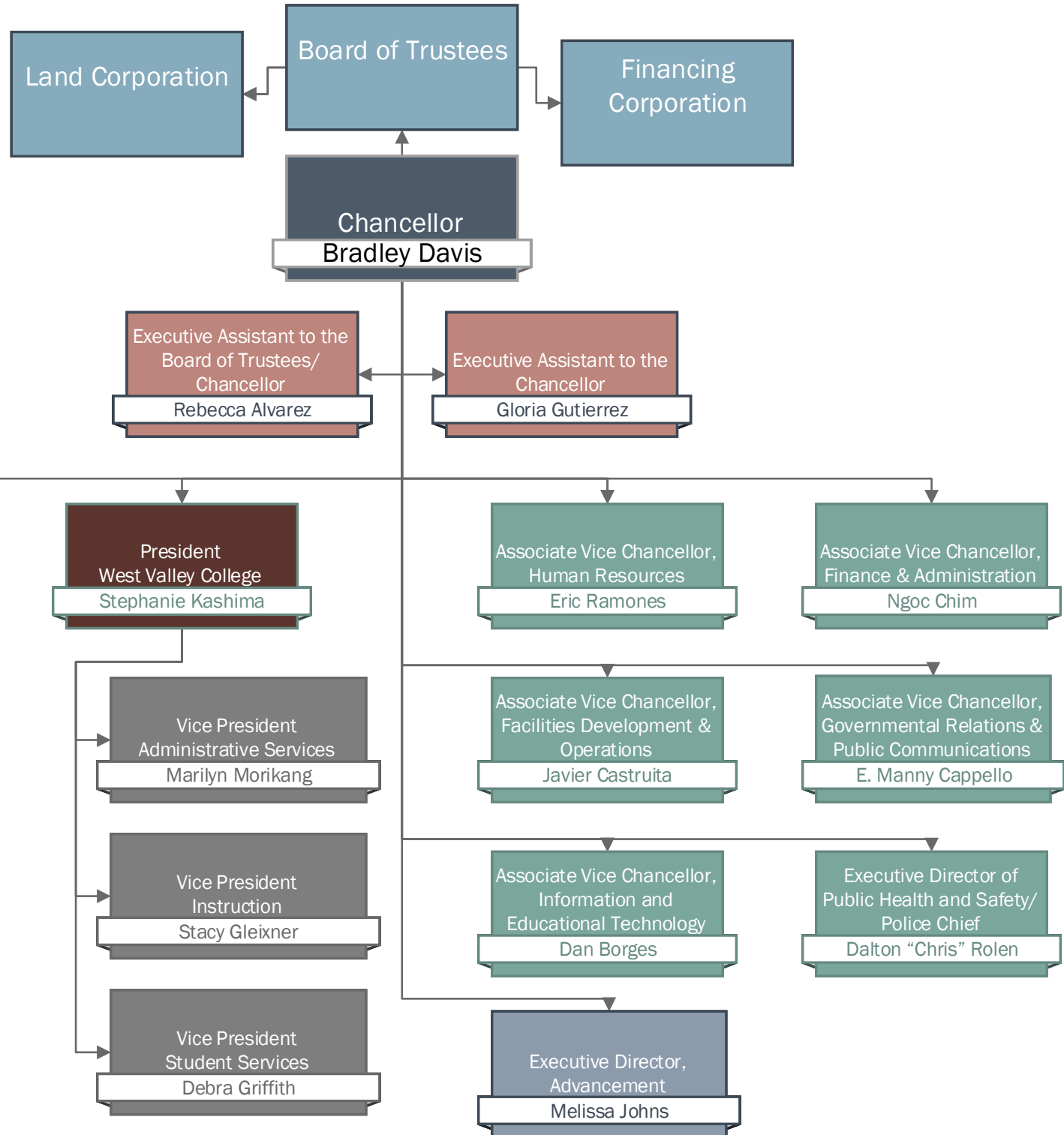
West Valley-Mission Community College District
Final Budget 2021-2022
Consolidated Summary for All Funds

	Proprietary Funds 59x				Consolidated Summary All Funds			
	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22	Actual FY18/19	Actual FY19/20	Actual FY20/21	Final Budget FY21/22
Revenues								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 16,190,577	\$ 16,975,054	\$ 21,844,115	\$ 35,242,119
State Revenue	-	-	-	-	29,366,039	29,680,339	36,051,097	41,529,117
Local Revenue	4,670,124	3,520,474	1,887,210	2,378,555	196,696,223	237,359,167	228,975,896	226,662,670
Sales of Bond Proceeds	-	-	-	-	162,721,058	-	-	-
Transfer In	198,817	469,977	528,735	300,000	13,017,540	18,132,413	16,576,910	17,419,601
Total Revenue	\$ 4,868,941	\$ 3,990,452	\$ 2,415,945	\$ 2,678,555	\$ 417,991,437	\$ 302,146,972	\$ 303,448,018	\$ 320,853,507
Expenditures								
Academic Salaries	\$ 134,780	\$ 177,883	\$ 52,522	\$ 211,941	\$ 59,994,515	\$ 65,393,803	\$ 64,461,157	\$ 71,348,434
Classified Salaries	2,115,274	2,072,923	1,054,352	1,912,449	36,853,089	38,248,855	37,545,716	43,264,399
Benefits	472,888	589,373	272,550	508,984	39,294,021	43,366,151	44,483,826	52,126,567
Supplies and Materials	179,581	143,982	13,352	206,897	2,831,528	2,375,010	2,099,557	5,271,203
Operating Expenses	1,641,586	1,230,517	156,030	1,530,584	21,412,762	18,024,620	16,760,275	35,743,862
Capital Outlay	28,102	176,249	4,271	128,826	36,941,333	31,045,262	79,434,870	174,692,314
Other Outgo	-	-	-	-	55,804,393	74,574,693	55,714,079	58,059,163
Transfers Out	45,111	382,370	14,054	600	13,491,730	18,109,032	16,564,560	17,419,601
Grants/Donations/Scholarships	8,129	6,110	-	1,500	14,118,770	16,305,870	16,631,978	25,250,150
Research for Contingency	-	-	-	219,500	-	-	-	6,871,891
Total Expenditures	\$ 4,625,451	\$ 4,779,407	\$ 1,567,130	\$ 4,721,281	\$ 280,742,141	\$ 307,443,297	\$ 333,696,020	\$ 490,047,584
Incr/(Decr) in Fund Balance	\$ 243,490	\$ (788,955)	\$ 848,815	\$ (2,042,726)	\$ 137,249,296	\$ (5,296,325)	\$ (30,248,001)	\$ (169,194,077)
Beginning Fund Balance	\$ 3,947,207	\$ 4,190,697	\$ 3,401,742	\$ 4,250,557	\$ 345,419,402	\$ 482,668,698	\$ 477,372,373	\$ 447,124,372
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,190,697	\$ 3,401,742	\$ 4,250,557	\$ 2,207,831	\$ 482,668,698	\$ 477,372,373	\$ 447,124,372	\$ 277,930,295

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District 2021 Budget Calendar

DEADLINE	EVENTS
JANUARY	
January 2021	Governor's State Budget
January 11, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
January 15, 2021	320 Report (P-1 Enrollment Data) Due to State Chancellor's Office
January 11, 2021	District Council review Budget Calendar
January 19, 2021	Board of Trustees approve Budget Calendar
January 20, 2021	Governor's Proposed Budget ACCCA/ACBO Workshop
FEBRUARY	
February 2021	Board Budget Workshop
February 8, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
February 15, 2021	311 Second Quarter Report Due to State Chancellor's Office
MARCH	
March 8, 2021	District Council review Second Quarter Financials and Budget Adjustments
March 8, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
March 16, 2021	Board of Trustees approve the Second Quarter Financials and Budget Adjustments
March 19, 2021	Freeze Position Control File and provide college with working version of detail line items for Tentative Budget
March 29, 2021	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Tentative Budget
APRIL	
April 2, 2021	Provide preliminary simulation of RAM Model to College
April 6, 2021	Board of Trustees provide budget guidelines for next fiscal year
April 9, 2021	College submits budget detail line items for Tentative Budget
April 12, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
April 15, 2021	320 Report (P-2 Enrollment Data) Due to State Chancellor's Office
April 19, 2021	Provide College with worksheet for June 30th estimated actuals - Tentative Budget
April 23, 2021	College submits <u>June 30th estimated actuals</u> to District for Tentative Budget
April 26, 2021	District Council review revenue projections and Resource Allocation Model for Tentative Budget
MAY	
May 2021	Governor's May Revise
May 10, 2021	District Council review Third Quarter Financials and Budget Adjustments
May 10, 2021	District Enrollment Management Committee recommends FTES Goals for Final Budget
May 10, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
May 15, 2021	311 Third Quarter Report Due to State Chancellor's Office
May 21, 2021	Complete Tentative Budget
May 24, 2021	District Council review Draft Tentative Budget Documents
JUNE	
June 7, 2021	Board of Trustees Audit Budget & Oversight Committee Meeting (ABOC)
June 1, 2021	Board of Trustees approve the Third Quarter Financials and Budget Adjustments
June 1, 2021	Board of Trustees approve the Tentative Budget
June 25, 2021	Load Tentative Budget in financial system
June 28, 2021	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Final Budget
June 30, 2021	Approval of State Final Budget
JULY	
July 9, 2021	Freeze Position Control File and provide college with working version of detail line items for Final Budget
July 12, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
July 15, 2021	320 Report (Annual Enrollment Data P-3) Due to State Chancellor's Office
July 16, 2021	Provide college with Resource Allocation Model for Final Budget
AUGUST	
August 2021	State Budget Workshop
August 2, 2021	Fiscal Year End Close
August 6, 2021	College submits budget detail line items for Final Budget
August 9, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
August 13, 2021	Complete Final Budget
August 30, 2021	District Council review Final Budget, Fourth Quarter Financials and Budget Adjustments
SEPTEMBER	
September 7, 2021	Board of Trustees approve the Final Budget, Fourth Quarter Financials and Budget Adjustments
September 10, 2021	Load Final Budget in financial system
September 13, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
OCTOBER	
October 11, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
October 15, 2021	311 Annual Financial and Budget Report due to State Chancellor's Office
NOVEMBER	
November 2021	District Enrollment Management Committee recommends FTES goals for Tentative Budget
November 2021	Performance Goals Committee recommends efficiency (WSCH) goal for Tentative Budget
November 1, 2021	320 Report (Recalc Enrollment Data) due to State Chancellor's office
November 1, 2021	District Council review First Quarter Financials and Budget Adjustments
November 8, 2021	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
November 9, 2021	Board of Trustees approve the First Quarter Financials and Budget Adjustments
November 15, 2021	311 First Quarter Report Due to State Chancellor's Office
DECEMBER	
December 13, 2021	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".