

# **VICTOR VALLEY COMMUNITY COLLEGE DISTRICT**



## **FINAL BUDGET 2021 - 2022**

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# **FINAL BUDGET**

## **2021-2022**

**Presented at Board of Trustees Meeting  
September 14, 2021**

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**Victor Valley Community College District**  
**Fiscal Year 2021-22 Adopted Budget**  
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# **I. Introduction**



## District Vision, Values, Mission & Goals

### VISION

The vision of Victor Valley Community College District is to:

**Cultivate** intellectual growth, social responsibility, environmental stewardship, cultural enrichment, and economic development.

**Create** exceptional and accessible lifelong learning opportunities that afford students within our expanding communities the attainment of knowledge and skills necessary for success in the global economy.

**Embrace** difference in our communities by integrating their wealth of multicultural knowledge and wisdom into a cohesive and resourceful learning environment for all.

**Inspire** innovative teaching and service with imaginative uses of collaboration and technology, fostering vibrant programs that are measurably effective in addressing student learning and community needs.

**Empower** each student to learn by modeling academic integrity, democratic citizenship, and meaningful contribution to society.

### VALUES

As a student-centered learning organization, we will uphold the following core values:

**Excellence** – providing superior service and educational learning opportunities

**Integrity** – guiding the college's actions with an internally consistent framework of principles

**Accessibility** – facilitating access to the college's programs from other locations

**Diversity** – valuing different points of view and contributions of all

**Collaboration** – encouraging recursive interaction of knowledge experience and mutual learning of people who are working together toward a common creative goal

**Innovation** – providing creative approaches to learning problem solving and growth

### MISSION

Victor Valley College, in partnership with the community, is dedicated to providing opportunities for student learning and success through academic advancement, workforce development, and personal growth.

### GOALS

The goals of Victor Valley Community College are as follows:

- **Fiscal Stability.** The College's financial resources will remain sufficient to support quality programs and services, and the ongoing improvement of all college operations.
- **Student Success.** The College's courses, programs, and support services advance student success.
- **Accreditation Recommendations.** All recommendations from the ACCJC will be fully addressed to reaffirm and maintain the College's accreditation status.
- **Image.** The College's reputation among High Desert residents will be that of a quality institution of higher education.

**Victor Valley College  
Comparative Enrollment Data  
2010-11 through 2020-21**

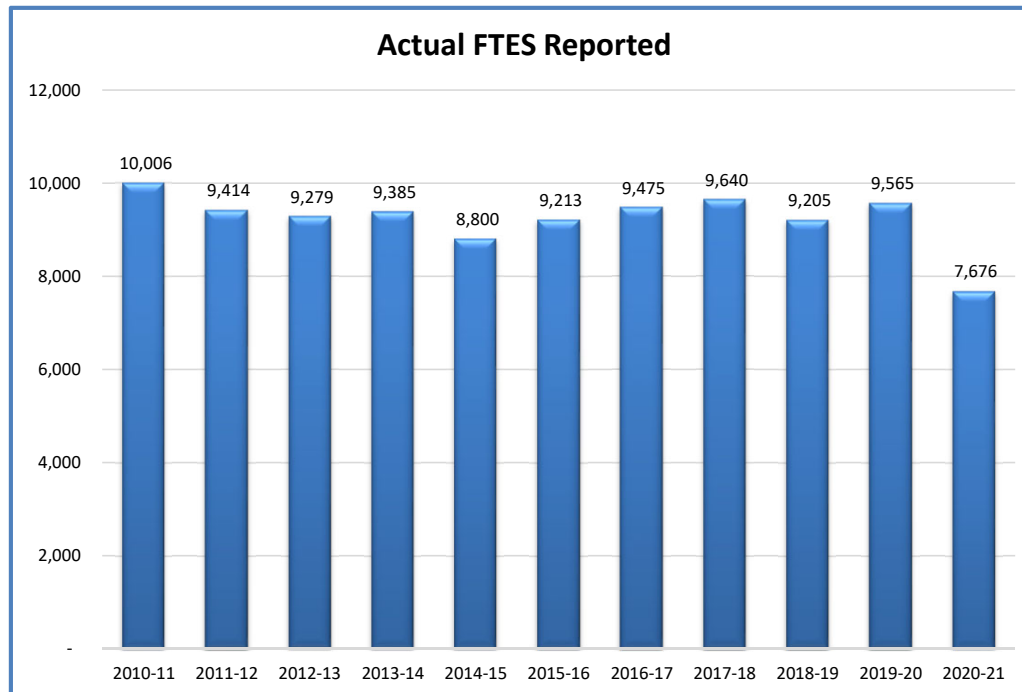
**Actual FTES Reported**

	<u>Credit</u>	<u>Total % Change</u>	<u>Noncredit</u>	<u>Total % Change</u>	<u>Total</u>	<u>Total % Change</u>	<u>Annual % Change in FTES</u>
2010-11	9,856	0.31%	150	-14.77%	10,006	0.04%	0.04%
2011-12	9,300	-5.65%	115	-23.71%	9,414	-5.92%	-5.92%
2012-13	9,185	-1.24%	94	-18.22%	9,279	-1.44%	-1.44%
2013-14	9,293	1.18%	92	-1.97%	9,385	1.15%	1.15%
2014-15	8,723	-6.13%	77	-16.30%	8,800	-6.23%	-6.23%
2015-16	9,142	4.80%	71	-7.95%	9,213	4.69%	4.69%
2016-17	9,420	3.05%	55	-22.80%	9,475	2.85%	2.85%
2017-18	9,561	1.50%	79	44.59%	9,640	1.75%	1.75%
2018-19	9,118	-4.64%	87	9.96%	9,205	-4.52%	-4.52%
2019-20	9,487	4.05%	78	-10.05%	9,565	3.91%	3.91%
2020-21	7,622	-19.66%	54	-31.04%	7,676	-19.75%	-19.75%

**Analysis:**

Actual FTES has decreased by 24% over the last 10 years.

Actual Credit FTES has decreased by 23% over the past ten years, while Noncredit FTES has decreased by 64%.

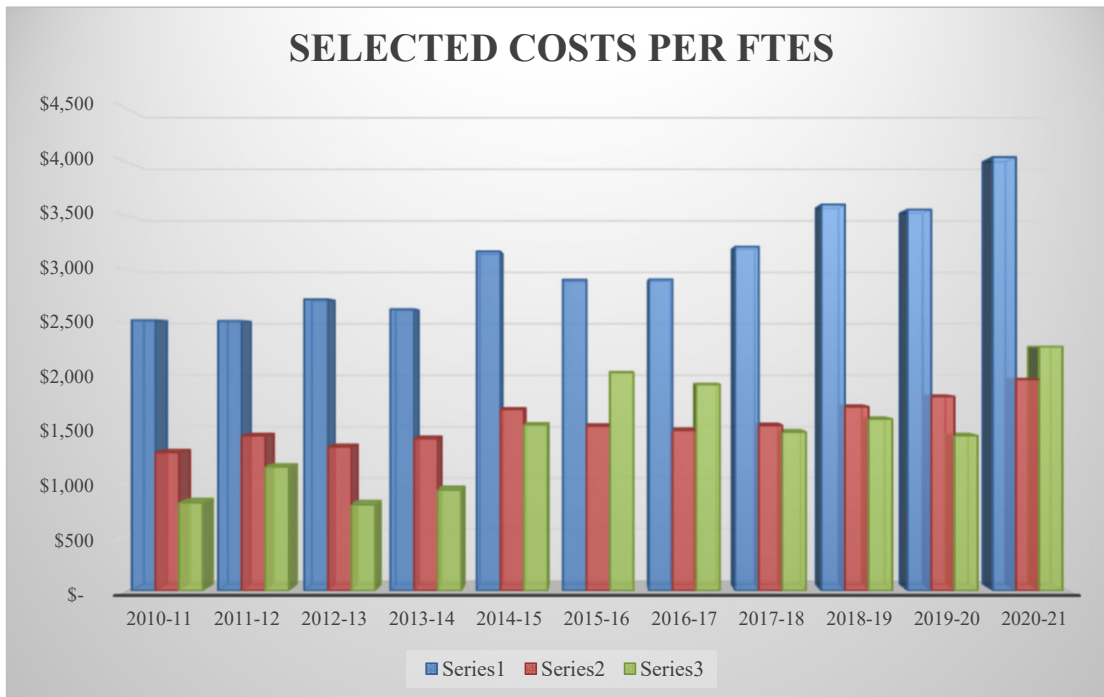


SOURCE: Report produced from CCFS-320 Report; 2020-21 data reported at Annual is not final.

**Victor Valley College  
Comparative Financial Data  
2009-10 through 2019-20**

**SELECTED COSTS PER FTES**

	<b><u>Academic Salaries Per FTES</u></b>	<b><u>Classified Salaries per FTES</u></b>	<b><u>Supplies, Materials, Services Per FTES</u></b>
2010-11	\$ 2,524	\$ 1,295	\$ 824
2011-12	\$ 2,517	\$ 1,451	\$ 1,158
2012-13	\$ 2,718	\$ 1,345	\$ 804
2013-14	\$ 2,626	\$ 1,423	\$ 943
2014-15	\$ 3,164	\$ 1,695	\$ 1,552
2015-16	\$ 2,900	\$ 1,541	\$ 2,039
2016-17	\$ 2,903	\$ 1,500	\$ 1,927
2017-18	\$ 3,206	\$ 1,547	\$ 1,484
2018-19	\$ 3,597	\$ 1,720	\$ 1,606
2019-20	\$ 3,550	\$ 1,815	\$ 1,451
2020-21	\$ 4,038	\$ 1,973	\$ 2,278



SOURCE: Fiscal Data Abstracts 2006-07 through 2016-17 published by the Chancellor's Office  
2019-20: Unaudited VVC Financial Reports

**Victor Valley Community College District  
2021-22 Adopted Budget Assumptions  
Unrestricted General Fund**

**General Assumptions:**

1. The District shall maintain legal compliance with the 50% law.
2. The District will develop a budget with a minimum 10% ending fund balance (reserve).
3. The Program Review, Planning, and Budget Development Process will guide the allocation of resources.
4. Vacancies due to retirement or resignation will not automatically be filled.
5. Based upon the State's Adopted Budget, an Operating Budget has been prepared which includes estimated revenues and expenditures for 2021-22 fiscal year.

**Revenue Assumptions:**

6. There is a 5.70% COLA for the 2021-22 fiscal year.

**Expense Assumptions:**

7. A 1% President's Contingency fund has been established.
8. No budget augmentation funds have been allocated at this time.



**Victor Valley Community College District**  
**Fiscal Year 2021 - 22**

**Budget Overview - All Funds**

Below is a summary of all District funds. It includes beginning fund balances as of July 1, 2021, budgeted revenues and expenditures, and estimated ending fund balances for each fund. Sources of revenue across all funds for the District are generated from taxes, tuition, governmental sources, interest earnings, fund balance appropriations, gifts and donations, scholarships, facility rental fees, and other miscellaneous income.

Expenditures for the College are primarily driven by salaries, benefits, supplies and materials, services and operations, and capital outlay.

<b>Funds</b>	<b>Beginning Fund Balance July 1, 2021</b>	<b>Final 2021-22 Budget Revenue</b>	<b>Ending Fund Balance Expense</b>	<b>June 30, 2022</b>
<b>General</b>				
<b>Unrestricted</b>	\$13,046,230	\$73,987,779	\$73,768,136	\$13,265,873
<b>Restricted</b>	\$272,295	\$66,229,187	\$66,276,689	\$224,793
<b>Total</b>	\$13,318,525	\$140,216,966	\$140,044,825	\$13,490,666
<b>Bond Interest and Redemption</b>				
<b>Fund 21</b>	\$10,811,329	\$6,703,450	\$6,880,000	\$10,634,779
<b>Special Revenue - GIC</b>				
<b>Fund 39</b>	\$18,431,786	\$1,000,000	\$9,000,000	\$10,431,786
<b>Bond Fund Activities</b>				
<b>Fund 42</b>	\$30,115,520	\$220,000	\$7,000,000	\$23,335,520
<b>Capital Outlay Projects</b>				
<b>Fund 71</b>	\$8,449,825	\$10,275,000	\$11,570,000	\$7,154,825
<b>Child Development Fund</b>				
<b>Fund 72</b>	\$626,886	\$348,822	\$351,558	\$624,150
<b>Student Center Fee</b>				
<b>Fund 73</b>	\$0	\$100,000	\$100,000	\$0
<b>Health Trust Fund</b>				
<b>Fund 75</b>	\$44,464	\$500	\$0	\$44,964
<b>Self Insurance Fund</b>				
<b>Fund 78</b>	\$486,601	\$34,000	\$131,000	\$389,601
<b>Auxiliary Services Fund</b>	\$452,198	\$324,819	\$324,819	\$452,198
<b>Rams Bookstore Fund</b>	\$1,640,252	\$738,305	\$738,305	\$1,640,252
<b>Associated Student Body</b>	\$277,550	\$247,000	\$357,100	\$167,450
<b>Federal and State Grants</b>	\$1,139,069	\$24,997,000	\$24,997,000	\$1,139,069
<b>Hi Tech Loan Fund</b>	\$93,915	\$47,000	\$60,915	\$80,000
<b>Emergency Loan Fund</b>	\$40,733	\$21,000	\$21,000	\$40,733
<b>Pension Irrevocable Trust</b>	\$6,410,174	\$100,000	\$0	\$6,510,174
<b>Other Post Employment Benefits (OPEB)</b>	\$16,157,333	\$520,000	\$0	\$16,677,333
<b>All Funds Total</b>	<b>\$108,496,159</b>	<b>\$185,893,862</b>	<b>\$201,576,522</b>	<b>\$92,813,499</b>

## **II. General Fund**

## Unrestricted General Fund Adopted Budget

Major Range Description	2020-21		2021-22		2022-23		2023-24	
	Actuals		Projected Budget		Projected Budget		Projected Budget	
<b>Beginning Fund Balance</b>	<b>\$ 7,191,936</b>		<b>\$ 13,046,229</b>		<b>\$ 13,265,871</b>		<b>\$ 13,242,268</b>	
COLA/Revenue Reduction	0.00%		5.70%		2.35%		0.00%	
Projected Local Revenue Increase			0.00%		0.00%		0.00%	
				Change compared to 2021		Change compared to 2022		Change compared to 2023
<b>Revenue</b>								
State Apportionment:								
Base Allocation	11,480,660		21,932,258		22,447,666		22,447,666	
Supplemental Allocation	17,213,784		18,194,970		18,622,551		18,622,551	
Student Success Allocation	6,644,237		6,644,237		6,800,377		6,800,377	
Prior Year Adjustment	-		-		-		-	
<i>Total General Apportionment</i>	<i>35,338,681</i>		<i>46,771,465</i>		<i>47,870,594</i>		<i>47,870,594</i>	
Property Taxes	16,534,594		14,387,335		14,387,335		14,387,335	
Student Enrollment Fee	2,011,542		2,180,398		2,180,398		2,180,398	
Education Protection Act (EPA)	11,971,413		4,877,135		4,877,135		4,877,135	
<i>Total Apportionment</i>	<i>65,856,230</i>		<i>68,216,333</i>	<i>2,360,103</i>	<i>69,315,462</i>	<i>1,099,129</i>	<i>69,315,462</i>	<i>-</i>
Other State Revenue*	4,470,390		4,600,000		4,600,000		4,600,000	
Other Local Revenue	782,024		1,171,446		1,171,446		1,171,446	
<b>Total Revenue</b>	<b>\$ 71,108,643</b>		<b>\$ 73,987,779</b>	<b>2,879,136</b>	<b>\$ 75,086,908</b>	<b>1,099,129</b>	<b>\$ 75,086,908</b>	<b>-</b>
<b>Expenditure</b>								
Academic Salary	\$ 24,731,394		\$ 27,053,502		\$ 27,600,229		\$ 27,728,399	
Classified Salary	10,093,221		11,666,699		11,397,567		11,490,317	
Management Salary	4,262,461		4,612,212		4,628,632		4,692,087	
Employee Benefits*	18,706,685		21,123,207		22,179,367		23,288,336	
Books and Supplies	284,078		662,318		662,318		662,318	
Services and Operating Expenditures	6,509,215		7,170,012		7,162,212		7,246,712	
Capital Outlay	642,097		715,986		715,986		715,986	
Other Transfers Out	25,200		25,200		25,200		25,200	
Reserve for Contingencies	-		739,000		739,000		739,000	
<b>Total Expenditure</b>	<b>\$ 65,254,350</b>		<b>\$ 73,768,136</b>	<b>8,513,786</b>	<b>\$ 75,110,511</b>	<b>1,342,375</b>	<b>\$ 76,588,355</b>	<b>1,477,843</b>
<b>Change in Fund Balance</b>	<b>5,854,293</b>		<b>219,643</b>		<b>(23,603)</b>		<b>(1,501,447)</b>	
<b>Ending Fund Balance</b>	<b>\$ 13,046,229</b>	<b>18.35%</b>	<b>\$ 13,265,871</b>	<b>17.93%</b>	<b>\$ 13,242,268</b>	<b>17.64%</b>	<b>\$ 11,740,821</b>	<b>15.64%</b>
Board Designated Reserve			\$ 9,566,482	12.93%	\$ 9,487,923	12.64%	\$ 7,986,476	10.64%
State Mandated Reserve			\$ 3,699,389	5.00%	\$ 3,754,345	5.00%	\$ 3,754,345	5.00%

\* Includes entry for State on Behalf payments to STRS

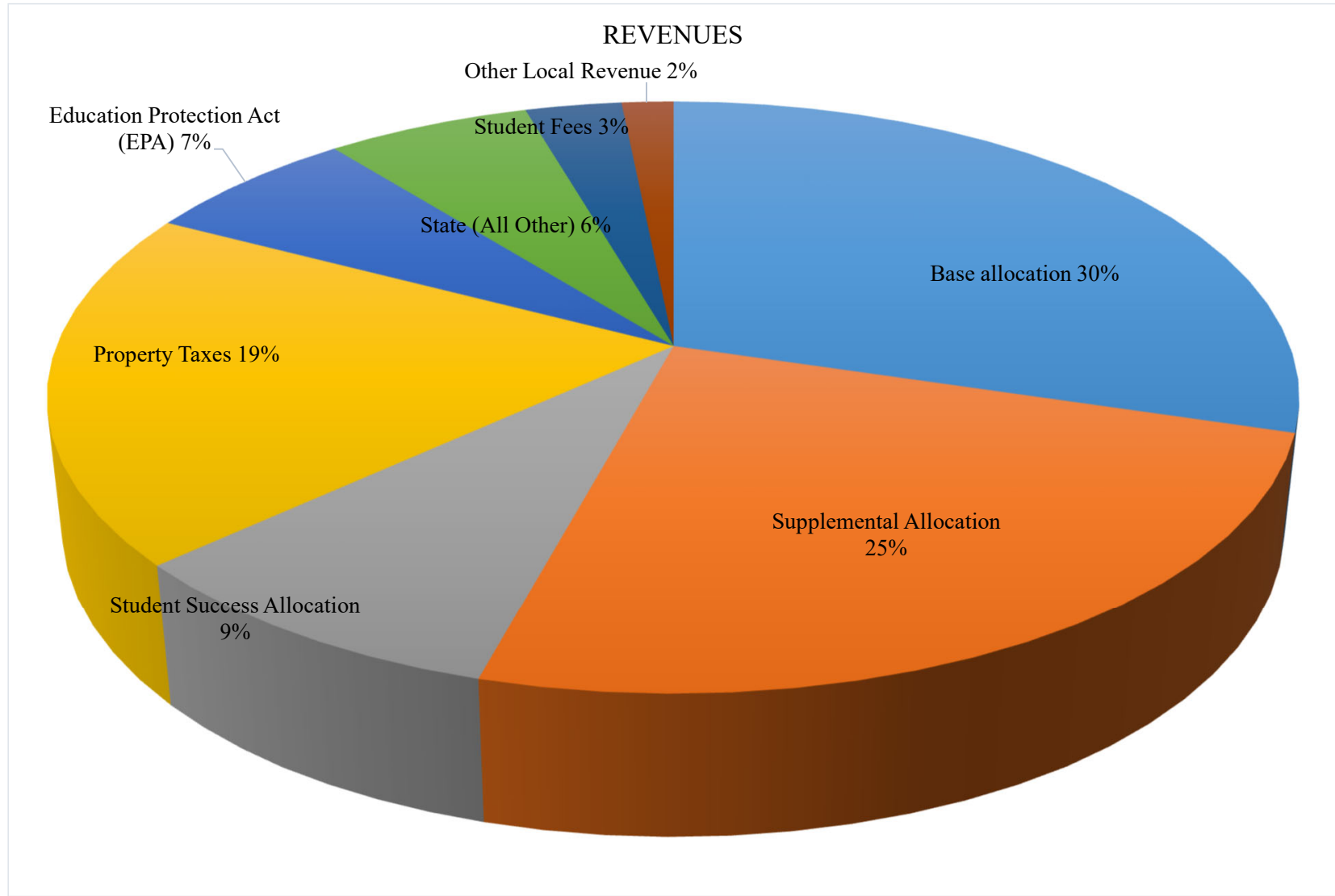
**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Adopted Unrestricted General Fund Budget**

The Unrestricted General Fund budget accounts for all the revenues and expenditures used for financing the general operations of the District and support of its instructional programs. There are six major sources of revenue: State Apportionment, Educational Protection Act, State (Other), Local Revenues,

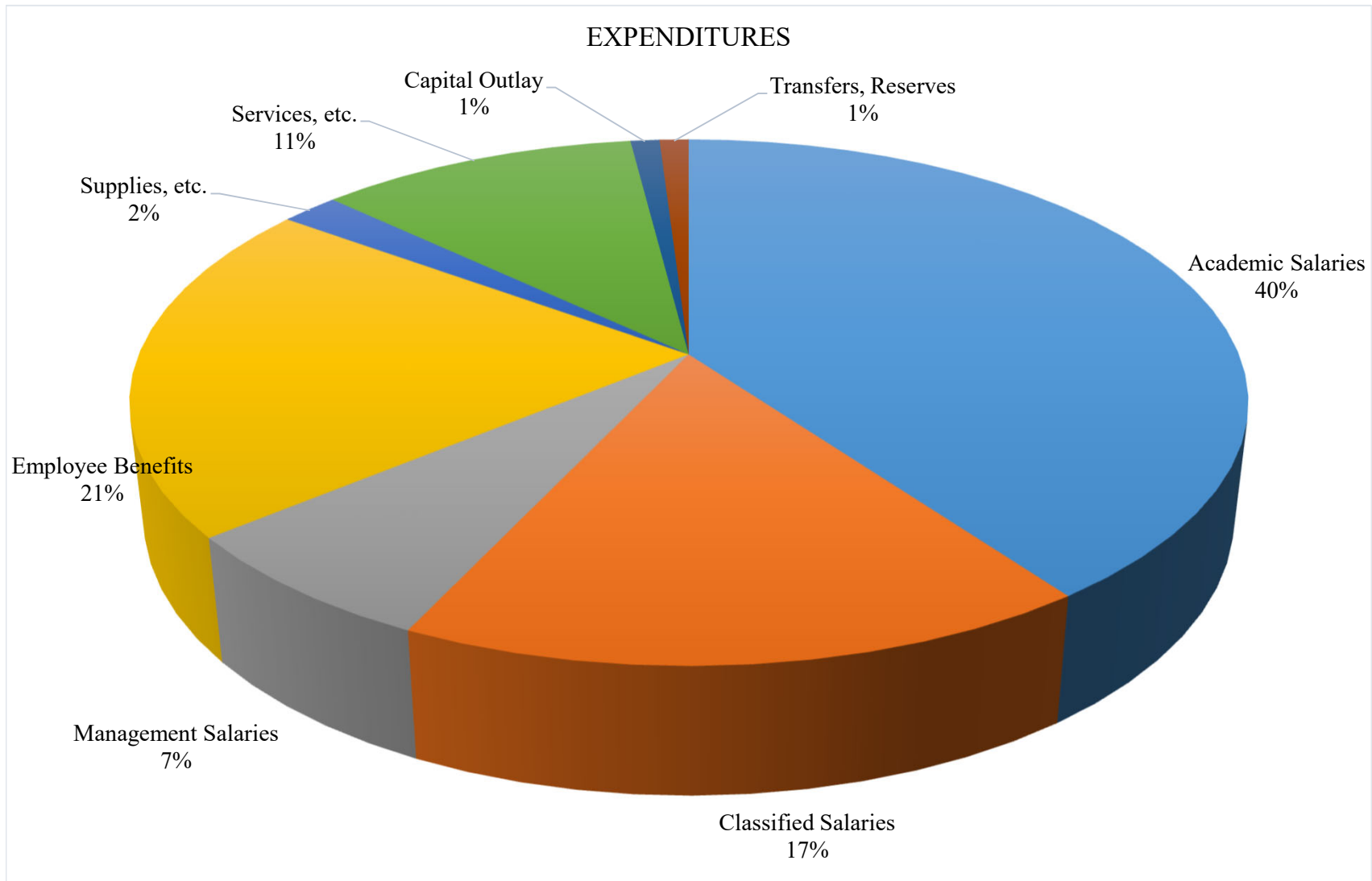
One-time Revenues and Other Sources. General operational expenditures are allocated as listed below.

	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Unaudited Actual</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	<b>\$6,347,749</b>	<b>\$6,391,347</b>	<b>\$7,191,936</b>	<b>\$13,046,230</b>
<b>Revenues</b>				
Apportionment	\$60,807,487	\$65,435,080	\$65,856,230	\$68,216,333
Other State Revenue	\$6,241,785	\$4,555,769	\$4,470,390	\$4,600,000
Local Revenue	\$1,245,591	\$1,197,712	\$782,024	\$1,171,446
Transfers in	\$400,000			
<b>Total Revenues</b>	<b>\$68,694,863</b>	<b>\$71,188,560</b>	<b>\$71,108,643</b>	<b>\$73,987,779</b>
<b>Expenditures</b>				
Academic Salaries	\$27,146,154	\$27,272,475	\$24,731,394	\$27,053,502
Classified Salaries	\$10,075,457	\$10,715,014	\$10,093,221	\$11,666,699
Management Salaries	\$4,158,478	\$4,813,113	\$4,262,461	\$4,612,212
Employee Benefits	\$19,315,788	\$19,581,392	\$18,706,685	\$21,123,207
Supplies and Materials	\$378,689	\$552,929	\$284,078	\$662,318
Services and Operating	\$6,876,701	\$6,743,478	\$6,509,215	\$7,170,012
Capital Outlay	\$674,798	\$684,370	\$642,097	\$715,986
Reserves, Transfers	\$25,200	\$25,200	\$25,200	\$25,200
President's Contingency				\$739,000
<b>Total Expenditures</b>	<b>\$68,651,264</b>	<b>\$70,387,971</b>	<b>\$65,254,350</b>	<b>\$73,768,136</b>
<b>Ending Fund Balance</b>	<b>\$6,391,347</b>	<b>\$7,191,936</b>	<b>\$13,046,230</b>	<b>\$13,265,873</b>

**Victor Valley College  
2021-22 General Fund Budget (Unrestricted)  
WHERE THE MONEY COMES FROM**



**Victor Valley College  
2021-22 General Fund Budget (Unrestricted)  
WHERE THE MONEY GOES**



## **III. Other Funds**

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Adopted Restricted General Fund Budget**

The Restricted General Fund budget accounts for revenues and expenditures used for the operation and support of the instructional programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. There are three major sources of revenue: Federal Revenue, State Revenue, and Local Revenue. Operational expenditures are allocated as listed below.

	<b>FY 18/19</b>	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>
	<b>Actual</b>	<b>Actual</b>	<b>Unaudited Actual</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	<b>\$327,679</b>	<b>\$293,159</b>	<b>(\$106,132)</b>	<b>\$272,295</b>
<b>Revenues</b>				
Federal	\$1,543,136	\$3,192,665	\$6,740,248	\$34,022,951
State	\$17,692,054	\$15,608,372	\$15,758,784	\$24,899,126
Local	\$1,985,432	\$1,659,017	\$1,304,065	\$5,344,469
Transfers In	\$1,467,964	\$1,882,369	\$1,872,369	\$1,962,641
<b>Total Revenues</b>	<b>\$22,688,587</b>	<b>\$22,342,423</b>	<b>\$25,675,467</b>	<b>\$66,229,187</b>
<b>Expenditures</b>				
Academic Salaries	\$3,685,868	\$4,113,813	\$3,559,296	\$4,652,771
Classified Salaries	\$3,066,649	\$3,406,968	\$2,160,167	\$4,239,213
Management Salaries	\$811,030	\$999,547	\$1,274,821	\$1,210,929
Employee Benefits	\$2,973,739	\$2,983,903	\$2,772,819	\$3,395,889
Supplies and Materials	\$1,981,918	\$1,796,934	\$2,654,377	\$3,794,530
Services and Operating	\$5,546,622	\$4,787,489	\$8,036,393	\$10,607,711
Capital Outlay	\$1,431,678	\$1,787,984	\$1,182,461	\$1,717,240
Reserves, Grants, Transfers	\$3,225,601	\$2,865,076	\$3,656,707	\$36,658,406
<b>Total Expenditures</b>	<b>\$22,723,106</b>	<b>\$22,741,714</b>	<b>\$25,297,040</b>	<b>\$66,276,689</b>
<b>Ending Fund Balance</b>	<b>\$293,159</b>	<b>(\$106,132)</b>	<b>\$272,295</b>	<b>\$224,793</b>



**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Bond Interest and Redemption Fund - Fund 21**

The Bond Interest and Redemption Fund accounts for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. The District was successful in passing a bond measure before the voters in November 2008. Payments on the general obligation bonds are made by the bond interest and redemption fund.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$8,110,086</b>	<b>\$7,619,558</b>	<b>\$10,698,573</b>	<b>\$10,811,329</b>
<b>Revenues</b>				
Tax Revenue	\$6,263,900	\$7,248,343	\$7,280,769	\$6,400,000
Interest Revenue - County	\$102,143	\$62,281	\$105,936	\$22,000
Proceeds from Bonds	\$273,842	\$3,426,389	\$979,471	\$281,450
<b>Total Revenues</b>	<b>\$6,639,885</b>	<b>\$10,737,014</b>	<b>\$8,366,176</b>	<b>\$6,703,450</b>
<b>Expenditures</b>				
Other Outgoing Transfers:				
Debt Retirement - Debt Redemption	\$1,480,292	\$1,590,076	\$2,990,000	\$1,480,000
Debt Retirement - Int & Other Svc Chg	\$5,650,121	\$6,067,924	\$5,263,419	\$5,400,000
<b>Total Expenditures</b>	<b>\$7,130,413</b>	<b>\$7,658,000</b>	<b>\$8,253,419</b>	<b>\$6,880,000</b>
<b>Ending Fund Balance</b>	<b>\$7,619,558</b>	<b>\$10,698,573</b>	<b>\$10,811,329</b>	<b>\$10,634,779</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Special Revenue-GIC - Fund 39**

The Special Revenue fund accounts for transactions related to the revenue and transfers of the Guaranteed Investment Contract (GIC) earning 7.75% interest for a term of 30 yrs. and maturing December 01, 2024.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$29,521,602</b>	<b>\$31,564,844</b>	<b>\$17,077,032</b>	<b>\$18,431,786</b>
<b>Revenues</b>				
Interest Revenue - County	\$4,052	\$18,344	\$2,326	
Interest Income - GIC	\$2,315,944	\$1,816,036	\$1,352,427	\$1,000,000
Transfers In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,319,997</b>	<b>\$1,834,380</b>	<b>\$1,354,754</b>	<b>\$1,000,000</b>
<b>Expenditures</b>				
Fund 71 - Capital Outlay	\$276,754	\$16,322,192	\$0	\$9,000,000
<b>Total Expenditures</b>	<b>\$276,754</b>	<b>\$16,322,192</b>	<b>\$0</b>	<b>\$9,000,000</b>
<b>Ending Fund Balance</b>	<b>\$31,564,844</b>	<b>\$17,077,032</b>	<b>\$18,431,786</b>	<b>\$10,431,786</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Bond Fund Activities - Fund 42**

The Bond Fund Activities fund accounts for the receipt of proceeds of general obligation bond issuances and the expenditures of the proceeds under the Measure JJ Election of November 2008. Resources are allocated for needed repairs, upgrades and new construction projects for the College.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$6,727,532</b>	<b>\$530,556</b>	<b>\$31,390,378</b>	<b>\$30,115,520</b>
<b>Revenues</b>				
Interest Income	\$114,966	\$32,320	\$287,770	\$220,000
Miscellaneous Income				\$0
Proceeds from Bonds	\$0	\$31,355,000	\$0	\$0
<b>Total Revenues</b>	<b>\$114,966</b>	<b>\$31,387,320</b>	<b>\$287,770</b>	<b>\$220,000</b>
<b>Expenditures</b>				
Site Improvements	\$0	\$0	\$0	
Buildings New/Remodel	\$6,311,942	\$527,499	\$1,562,628	\$7,000,000
<b>Total Expenditures</b>	<b>\$6,311,942</b>	<b>\$527,499</b>	<b>\$1,562,628</b>	<b>\$7,000,000</b>
<b>Ending Fund Balance</b>	<b>\$530,556</b>	<b>\$31,390,378</b>	<b>\$30,115,520</b>	<b>\$23,335,520</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Capital Outlay Projects Fund - Fund 71**

The Capital Outlay Projects fund accounts for the acquisition or construction of major capital facilities and other capital outlay projects. Revenues are derived from contracts with individual Redevelopment Agencies (RDAs), in addition to the pass-thru payments governed by the health and Safety Code per RDA law.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$5,798,846</b>	<b>\$5,885,166</b>	<b>\$10,903,484</b>	<b>\$8,449,825</b>
<b>Revenues</b>				
Interest Income	\$94,407	\$92,621	\$114,614	\$25,000
Redevelopment Pass-Through	\$2,038,057	\$2,223,224	\$2,451,109	\$1,250,000
Miscellaneous Income	\$11,535	\$15,303	\$11,535	\$0
Incoming Transfers	\$0	\$16,322,192		\$9,000,000
<b>Total Revenues</b>	<b>\$2,143,999</b>	<b>\$18,653,340</b>	<b>\$2,577,258</b>	<b>\$10,275,000</b>
<b>Expenditures</b>				
Supplies	\$21,283	\$52,925	\$35,412	\$5,000
Contracts-Rents & Leases	\$4,173	\$563,624	(\$34,234)	\$0
Contracts-Repairs	\$0	\$0	\$4,964	\$0
Contracts-Maint Agreements	\$0	\$0	\$0	\$0
Assessment Fee	\$500	\$85,902	\$19,049	\$0
License Fees	\$0	\$0	\$0	\$0
Software License Fees	\$0	\$0	\$0	\$0
Advertising	\$2,241	\$488	\$3,523	\$0
Contracted Services	\$1,235,928	\$2,191,099	\$1,528,958	\$2,265,000
Other Expense		\$0	\$0	\$0
Site Improvements	\$127,395	\$0	\$0	\$0
Buildings-New & Remodel	\$0	\$9,477,964	\$2,483,975	\$7,200,000
New Equipment	\$137,168	\$1,204,375	\$55,532	\$1,270,000
Computers	\$376,759	\$31,036	\$21,203	\$380,000
Furniture	\$0	\$0	\$0	\$0
Network Hardware	\$0	\$0	\$0	\$0
Replacement Equipment	\$74,015	\$27,610	\$912,535	\$0
Transportation Equipment	\$78,218	\$0	\$0	\$0
Reserve for Contingencies				\$450,000
<b>Total Expenditures</b>	<b>\$2,057,678</b>	<b>\$13,635,022</b>	<b>\$5,030,917</b>	<b>\$11,570,000</b>
<b>Ending Fund Balance</b>	<b>\$5,885,166</b>	<b>\$10,903,484</b>	<b>\$8,449,825</b>	<b>\$7,154,825</b>

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Child Development Fund - Fund 72**

The Child Development fund accounts for all revenues for, or from the operation of, child care and development services. Costs incurred in the operation and maintenance of the child care and development services are paid from this fund.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$279,458</b>	<b>\$384,705</b>	<b>\$500,316</b>	<b>\$626,886</b>
<b>Revenues</b>				
Other Federal Revenue			\$18,743	
Child Development Apport	\$0	\$0	\$0	
State Pre-School	\$165,103	\$170,487	\$170,487	\$170,487
Other State Revenues	\$7,334	\$14,656	\$15,325	\$0
Rental Income: Head Start	\$160,882	\$163,184	\$165,165	\$168,456
Interest Revenues	\$6,512	\$8,782	\$6,418	\$4,500
Miscellaneous Income	\$13,912	\$2,736	\$28,187	\$5,379
<b>Total Revenues</b>	<b>\$353,744</b>	<b>\$359,845</b>	<b>\$404,325</b>	<b>\$348,822</b>
<b>Expenditures</b>				
Teachers Salaries	\$162,014	\$129,128	\$133,482	\$156,433
Administrative Salaries	\$12,996	\$24,410	\$43,377	\$45,370
Classified Salaries	\$0	\$0	\$0	
Benefits	\$68,652	\$83,411	\$95,761	\$88,788
Instructional Supplies	\$2,669	\$5,220	\$3,068	\$12,180
Non-Instructional Supplies				
Non-Instructional Software	\$1,524	\$1,524	\$1,524	\$1,700
Travel/Conference-Instructional				\$500
Travel/Conference-Admin				\$100
Mileage/Administration	\$99			\$200
Dues & Memberships	\$300	\$300	\$300	\$500
License Fees	\$242	\$242	\$242	\$250
Plaques/Awards				
Contracted Services				\$1,129
Equipment				\$2,380
Reserves/Contingency				\$42,028
<b>Total Expenditures</b>	<b>\$248,496</b>	<b>\$244,234</b>	<b>\$277,755</b>	<b>\$351,558</b>
<b>Ending Fund Balance</b>	<b>\$384,705</b>	<b>\$500,316</b>	<b>\$626,886</b>	<b>\$624,150</b>

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Student Center Fee - Fund 73**

The Student Center Fee fund is used to account for moneys collected by the District to establish an annual building and operating fee to finance and operate the student center.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>				
Interest Income	\$246	\$246	\$225	\$150
Student Center Fees	\$129,717	\$95,987	\$66,306	\$99,850
<b>Total Revenues</b>	<b>\$129,964</b>	<b>\$96,233</b>	<b>\$66,531</b>	<b>\$100,000</b>
<b>Expenditures</b>				
Other Outgoing Transfers	\$129,964	\$96,233	\$66,531	\$100,000
<b>Total Expenditures</b>	<b>\$129,964</b>	<b>\$96,233</b>	<b>\$66,531</b>	<b>\$100,000</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Health Trust Fund - Fund 75**

The Health Trust fund accounts for moneys held in trust by the District for the former student health center. The center is no longer in operation and interest earned is the only source of revenue.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$42,271</b>	<b>\$43,101</b>	<b>\$43,952</b>	<b>\$44,464</b>
<b>Revenues</b>				
Interest Income	\$830	\$852	\$512	\$500
Investment from General Fund	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$830</b>	<b>\$852</b>	<b>\$512</b>	<b>\$500</b>
<b>Expenditures</b>				
Transfer to General Fund	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$43,101</b>	<b>\$43,952</b>	<b>\$44,464</b>	<b>\$44,964</b>

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Self Insurance Fund - Fund 78**

The Self-Insurance fund accounts for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments due to noninsured perils.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$593,476</b>	<b>\$562,878</b>	<b>\$562,990</b>	<b>\$486,601</b>
<b>Revenues</b>				
Interest Income	\$14,166	\$13,605	\$7,774	\$10,000
Miscellaneous Income	\$22,857			\$0
Transfers In	\$24,000	\$24,000	\$24,000	\$24,000
<b>Total Revenues</b>	<b>\$61,022</b>	<b>\$37,605</b>	<b>\$31,774</b>	<b>\$34,000</b>
<b>Expenditures</b>				
Cobra Insurance	\$0	\$0	\$0	\$0
Other Supplies	\$0	\$0	\$116	\$0
Contracts-Rents & Leases	\$0	\$0	\$0	\$0
Contracts-Repairs	\$1,480	\$0	\$0	\$0
Contracted Services	\$84,575	\$37,493	\$43,766	\$131,000
Repairs & Maintenance	\$0	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$956	\$0
Lawsuit Settlement Payments	\$0	\$0	\$0	\$0
Site Improvements	\$0	\$0	\$0	\$0
Computers	\$5,565	\$0	\$0	\$0
Furniture	\$0	\$0	\$0	\$0
New Equipment	\$0	\$0	\$63,324	\$0
<b>Total Expenditures</b>	<b>\$91,620</b>	<b>\$37,493</b>	<b>\$108,162</b>	<b>\$131,000</b>
<b>Ending Fund Balance</b>	<b>\$562,878</b>	<b>\$562,990</b>	<b>\$486,601</b>	<b>\$389,601</b>



**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Auxiliary Services Fund**

The Auxiliary Services fund accounts for all revenue derived from facility usage, beverage exclusivity, managed printservices, food service, and vending. All necessary expenses in relation to providing such services are paid from generated revenue.

	<b>FY 21/22</b>
	<b><u>Budget</u></b>
<b>Beginning Fund Balance</b>	<b>\$452,198</b>
<b>Revenues</b>	
Athletic/gym/fields Rental	\$1,000
Pepsi Commission	\$15,000
Pepsi Exclusivity	\$20,000
Custodial	\$2,000
Facilities Admin Fees	\$1,500
Interest Income	\$750
PAC Rental	\$15,000
SAC Rental	\$2,000
Student Center Fee	\$120,000
Ticket Admin Fees	\$1,500
Vending Commission	\$7,000
Rent:	
Adcamp	\$1,000
Bellevue University	\$90,427
Park University	\$32,542
Excelsior Education Center	\$10,000
Farmers Market	\$5,100
<b>Total Revenues</b>	<b><u>\$324,819</u></b>
<b>Expenditures</b>	
Salaries	\$215,000
Benefits	\$87,834
Other Operating	21985
<b>Total Expenditures</b>	<b>\$324,819</b>
<b>Ending Fund Balance</b>	<b><u><u>\$452,198</u></u></b>

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Rams Bookstore Fund**

RAMS Bookstore fund accounts for revenue derived from the District's operation of the college bookstore. All necessary expenditures in relation to providing bookstore services are paid from generated revenue.

	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$1,640,252</b>
<b>Revenues</b>	
Bundles	\$2,900
Clothing	\$61,300
Custom Publish	\$15,250
Electronics	\$43,100
Gifts	\$2,900
Graduation	\$49,300
Interest Income	\$3,500
Miscellaneous Income	\$15,000
NBC Rewards Commission	\$1,000
New Text	\$1,175,000
Other - Commission	\$2,000
Shipping/handling	\$5,000
Sundries	\$24,950
Supplies	\$127,900
Trade Books	\$1,440
Used Text	\$275,000
<b>Total Revenues</b>	<b>\$1,805,540</b>
Cost of Goods Sold	\$1,067,235
<b>Gross Profit on Sales</b>	<b>\$738,305</b>
<b>Expenditures</b>	
Salaries	
Contract Salaries	\$350,000
Short-term Salaries	\$100,000
Total Salaries	\$450,000
Benefits	\$209,844
Total Salaries & Benefits	\$659,844
Other	\$78,461
<b>Total Expenditures</b>	<b>\$738,305</b>
<b>Ending Fund Balance</b>	<b>\$1,640,252</b>

**Victor Valley Community College District**  
**Board of Trustees Meeting - September 14, 2021**  
**2021-22 Associated Student Body Trust Fund**

The Associated Student Body Trust fund accounts for moneys held in trust by the District for the organized student body. Student body moneys shall be expended in accordance with procedures established by the student body organization in the best interests of the student body and in accordance with Victor Valley Community College District and State of California regulations.

	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$277,550</b>
<b>Revenues</b>	
ASB Card Sales*	\$225,000
Interest Income	\$1,000
Miscellaneous	\$1,000
Student Representation Fees	\$20,000
<b>Total Revenues</b>	<b>\$247,000</b>
<b>Expenditures</b>	
BANK SERVICE CHARGES	\$100
ACCOUNTING EXPENSE	\$10,000
EXP - PROMOTIONAL EXPENSE	\$20,000
EXP - CONTRIBUTIONS	\$15,000
EXP - PRINTING	\$10,000
ATHLETICS EXPENSE	\$10,000
EXP - ADVERTISING PUBLICI	\$15,000
EXP - ACTIVITIES FUND	\$60,000
EXP - DUES & CONFERENCES	\$75,000
EXP - MEMBERSHIPS/DUES	\$0
EXP - CLUBS-ICC	\$10,000
EXP - SUPPLIES	\$10,000
EXP - SCHOLARSHIPS	\$30,000
EXP - ASB BOOK VOUCHERS	\$10,000
EXP - CAMPUS IMPROVEMENT	\$30,000
EXP - ASB CARD REFUNDS	\$1,000
EXP-FIELD TRIPS	\$5,000
MISCELLANEOUS EXPENSE	\$26,000
STUDENT REP FEES	\$20,000
<b>Total Expenditures</b>	<b>\$357,100</b>
<b>Ending Fund Balance</b>	<b>\$167,450</b>

\*Actuals include ASB Card Sales and Student Representation Fees

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Federal and State Grants Fund**

The Federal and State Grants fund accounts for monies received from the Federal and State Government for student financial aid.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$106,152</b>	<b>\$261,460</b>	<b>\$261,460</b>	<b>\$1,139,069</b>
<b>Revenues</b>				
PELL	\$21,314,134	\$22,200,000	\$18,024,035	\$18,000,000
SEOG	\$368,100	\$307,000	\$830,037	\$830,000
VETERANS ADMINISTRATION	\$48,576	\$42,000	\$67,530	\$67,000
Cal Grant	\$2,059,323	\$1,700,000	\$4,036,479	\$4,000,000
SSCG GRANT	\$1,749,621	\$1,750,000	\$2,044,921	\$2,000,000
CARE	\$121,500	\$100,000	\$58,500	\$100,000
DACA	\$662	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$25,661,916</b>	<b>\$26,099,000</b>	<b>\$25,061,502</b>	<b>\$24,997,000</b>
<b>Expenditures</b>				
PELL	\$21,322,570	\$22,200,000	\$18,030,349	\$18,000,000
SEOG	\$405,400	\$307,000	\$871,467	\$830,000
VETERANS ADMINISTRATION	\$48,576	\$42,000	\$67,530	\$67,000
Cal Grant	\$1,858,279	\$1,700,000	\$3,111,126	\$4,000,000
SSCG GRANT	\$1,749,621	\$1,750,000	\$2,044,921	\$2,000,000
CARE	\$121,500	\$100,000	\$58,500	\$100,000
DACA	\$662	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$25,506,608</b>	<b>\$26,099,000</b>	<b>\$24,183,893</b>	<b>\$24,997,000</b>
<b>Ending Fund Balance</b>	<b>\$261,460</b>	<b>\$261,460</b>	<b>\$1,139,069</b>	<b>\$1,139,069</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Hi Tech Loan Fund**

The Hi Tech Loan program is for Faculty and Staff. Those who are qualified can receive a two-year interest free loan for qualified technology purchases. These loans are paid back through payroll deductions.

	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$80,312</b>	<b>\$60,808</b>	<b>\$79,903</b>	<b>\$93,915</b>
<b>Revenues</b>				
Loan Repayments	\$30,248	\$44,095	\$47,006	\$47,000
<b>Total Revenues</b>	<b>\$30,248</b>	<b>\$44,095</b>	<b>\$47,006</b>	<b>\$47,000</b>
<b>Expenditures</b>				
Employee Loans	\$49,752	\$25,000	\$32,994	\$60,915
<b>Total Expenditures</b>	<b>\$49,752</b>	<b>\$25,000</b>	<b>\$32,994</b>	<b>\$60,915</b>
<b>Ending Fund Balance</b>	<b>\$60,808</b>	<b>\$79,903</b>	<b>\$93,915</b>	<b>\$80,000</b>

**Victor Valley Community College District  
Board of Trustees Meeting - September 14, 2021  
2021-22 Emergency Loan Fund**

The Emergency Loan fund accounts for loans made to students who are awaiting the disbursement of Federal or State financial aid. These loans are paid back once the student's financial aid is disbursed.

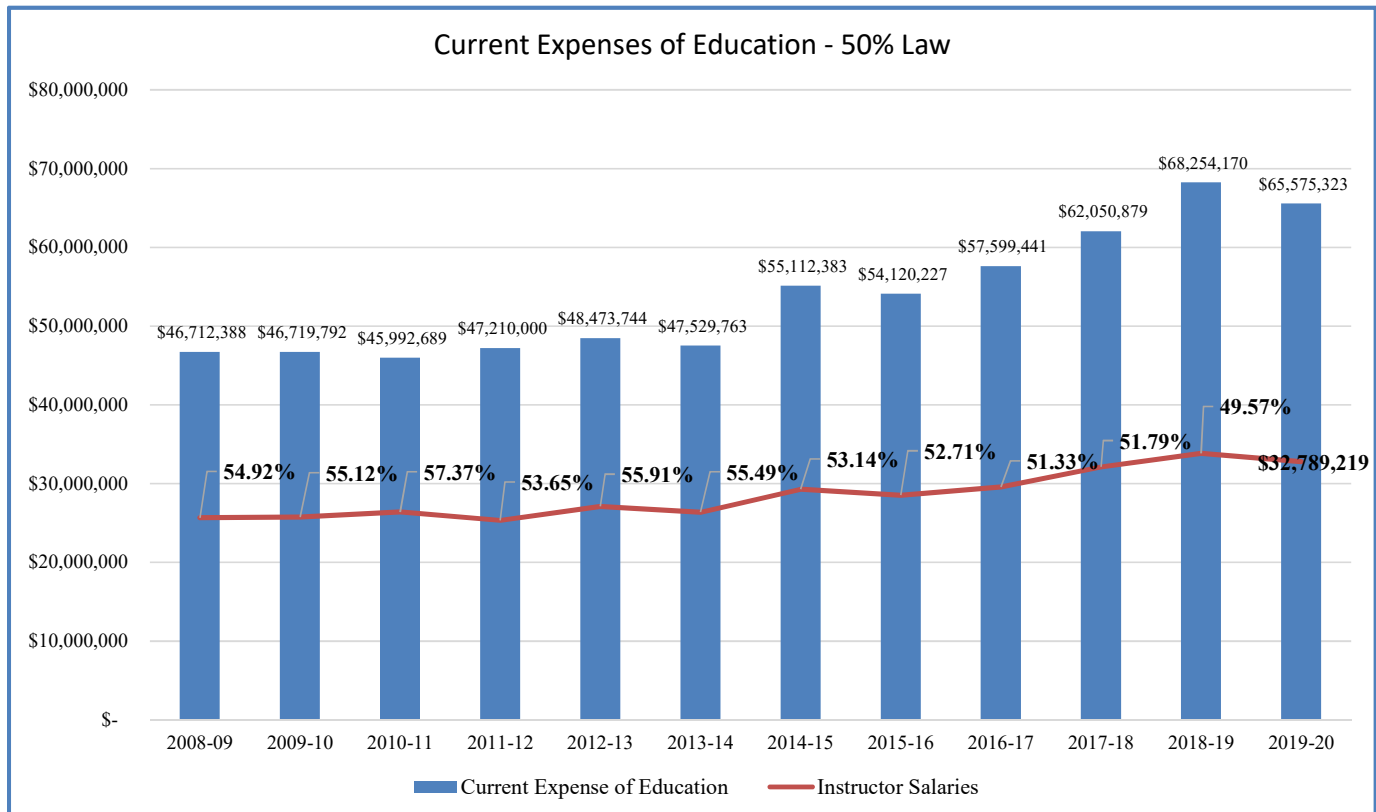
	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Unaudited Actual</b>	<b>FY 21/22 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$20,611</b>	<b>\$38,551</b>	<b>\$38,551</b>	<b>\$40,733</b>
<b>Revenues</b>				
Loan Repayments	\$19,589	\$21,000	\$11,710	\$21,000
<b>Total Revenues</b>	<b>\$19,589</b>	<b>\$21,000</b>	<b>\$11,710</b>	<b>\$21,000</b>
<b>Expenditures</b>				
Student Loans	\$1,649	\$21,000	\$9,528	\$21,000
<b>Total Expenditures</b>	<b>\$1,649</b>	<b>\$21,000</b>	<b>\$9,528</b>	<b>\$21,000</b>
<b>Ending Fund Balance</b>	<b>\$38,551</b>	<b>\$38,551</b>	<b>\$40,733</b>	<b>\$40,733</b>

## **IV. Appendix**

**Victor Valley College  
Comparative Financial Data  
2008-09 through 2019-20**

**CURRENT EXPENSES OF EDUCATION (50% LAW - EC84362)**

	<u>Current Expense of Education</u>		<u>Instructor's Salaries</u>		<u>Percent of Instructor's Salaries to Current Expense of Education</u>	
2008-09	\$ 46,712,388		\$ 25,653,715		54.92%	
2009-10	\$ 46,719,792		\$ 25,752,490		55.12%	
2010-11	\$ 45,992,689		\$ 26,388,123		57.37%	
2011-12	\$ 47,210,000		\$ 25,329,397		53.65%	
2012-13	\$ 48,473,744		\$ 27,099,521		55.91%	
2013-14	\$ 47,529,763		\$ 26,374,980		55.49%	
2014-15	\$ 55,112,383		\$ 29,287,749		53.14%	
2015-16	\$ 54,120,227		\$ 28,527,418		52.71%	
2016-17	\$ 57,599,441		\$ 29,568,109		51.33%	
2017-18	\$ 62,050,879		\$ 32,134,959		51.79%	
2018-19	\$ 68,254,170		\$ 33,836,750		49.57%	
2019-20	\$ 65,575,323		\$ 32,789,219		50.00%	



SOURCE: Fiscal Data Abstracts 2006-07 - 2015-16 published by the Chancellor's Office  
311 report 2017-2020



**Victor Valley College  
Comparative Financial Data  
2003-04 through 2020-21**

**SUMMARY OF GENERAL FUND TRANSACTIONS (Unrestricted and Restricted) Prior to audit adjustments**

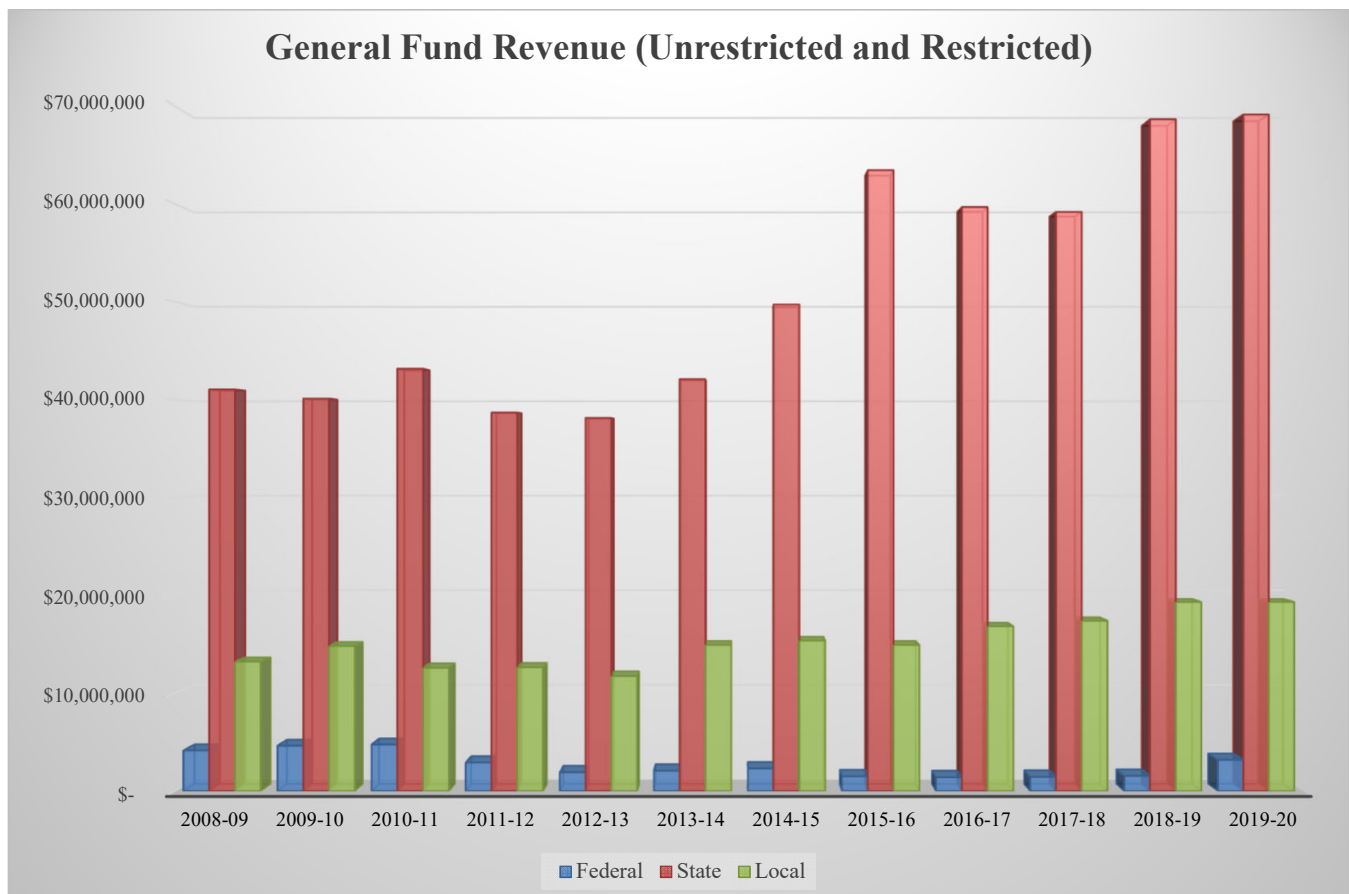
	<u>Adjusted Beginning Balance</u>	<u>Total % Change</u>	<u>Revenue</u>	<u>Total % Change</u>	<u>Expenditures</u>	<u>Total % Change</u>	<u>Revenue Less Expenditures</u>	<u>Total % Change</u>	<u>Other</u>	<u>Restricted Unrestricted Ending Balance</u>	<u>Total % Change</u>	<u>Annual % Change in Fund Balance</u>	<u>Expenses per FTES</u>	<u>% Change Since 01'-02'</u>
2003-2004	\$ 2,972,321	-20.77%	\$ 40,608,453	1.18%	\$ 40,167,356	-2.03%	\$ 441,097	-150.83%	\$ (1,120,306)	\$ 2,293,112	-23.37%	-23.37%	\$ 4,847	-2.89%
2004-2005	\$ 1,647,531	-44.57%	\$ 43,457,809	7.02%	\$ 42,673,832	6.24%	\$ 783,977	77.73%	\$ (288,041)	\$ 2,143,467	-6.53%	-6.53%	\$ 4,649	-6.85%
2005-2006	\$ 2,105,263	27.78%	\$ 50,445,581	16.08%	\$ 47,818,896	12.06%	\$ 2,626,685	235.05%	\$ (1,176,169)	\$ 3,555,779	65.89%	65.89%	\$ 5,285	5.89%
2006-2007	\$ 3,555,779	68.90%	\$ 56,362,311	11.73%	\$ 55,851,199	16.80%	\$ 511,112	-80.54%	\$ (254,004)	\$ 3,812,887	7.23%	7.23%	\$ 6,386	27.96%
2007-2008	\$ 3,812,887	7.23%	\$ 60,040,485	6.53%	\$ 59,935,279	7.31%	\$ 105,206	-79.42%	\$ -	\$ 3,918,093	2.76%	2.76%	\$ 5,992	20.06%
2008-2009	\$ 6,918,093	81.44%	\$ 63,441,496	5.66%	\$ 59,473,699	-0.77%	\$ 3,967,797	3671.46%	\$ -	\$ 10,885,890	177.84%	177.84%	\$ 5,944	19.09%
2009-2010	\$ 10,899,622	57.55%	\$ 70,295,121	10.80%	\$ 69,537,579	16.92%	\$ 757,542	-80.91%	\$ -	\$ 11,657,164	7.09%	7.09%	\$ 7,386	48.00%
2010-2011	\$ 14,757,664	35.40%	\$ 60,496,954	-13.94%	\$ 57,372,960	-17.49%	\$ 3,123,994	312.39%	\$ (678,952)	\$ 17,202,706	47.57%	47.57%	\$ 6,183	23.89%
2011-2012	\$ 20,410,754	38.31%	\$ 54,220,134	-10.38%	\$ 56,973,033	-0.70%	\$ (2,752,899)	-188.12%	\$ (425,334)	\$ 17,232,521	0.17%	0.17%	\$ 6,071	21.64%
2012-2013	\$ 17,622,499	-13.66%	\$ 51,782,398	-4.50%	\$ 58,091,125	1.96%	\$ (6,308,727)	129.17%	\$ (349,348)	\$ 10,964,424	-36.37%	-36.37%	\$ 6,601	32.26%
2013-2014	\$ 10,964,424	-37.78%	\$ 59,084,445	14.10%	\$ 58,931,035	1.45%	\$ 153,410	-102.43%	\$ (464,426)	\$ 10,653,408	-2.84%	-2.84%	\$ 6,397	28.17%
2014-2015	\$ 10,653,408	-2.84%	\$ 67,393,843	14.06%	\$ 75,839,149	28.69%	\$ (8,445,306)	-5605.06%	\$ 1,752,601	\$ 3,960,703	-62.82%	-62.82%	\$ 8,004	60.38%
2015-2016	\$ 3,960,703	-62.82%	\$ 79,875,366	18.52%	\$ 78,394,189	3.37%	\$ 1,481,177	-117.54%	\$ -	\$ 5,441,880	37.40%	37.40%	\$ 8,132	62.94%
2016-2017	\$ 5,441,880	37.40%	\$ 77,911,924	-2.46%	\$ 80,117,720	2.20%	\$ (2,205,796)	-248.92%	\$ 2,838,297	\$ 6,074,381	11.62%	11.62%	\$ 8,704	74.39%
2017-2018	\$ 6,074,387	11.62%	\$ 83,134,568	6.70%	\$ 82,533,528	3.02%	\$ 601,040	-127.25%	\$ -	\$ 6,675,427	9.89%	9.89%	\$ 8,628	72.89%
2018-2019	\$ 6,675,427	9.89%	\$ 91,383,449	9.92%	\$ 91,374,370	10.71%	\$ 9,079	-98.49%	\$ -	\$ 6,684,506	0.14%	0.14%	\$ 9,927	105.94%
2019-2020	\$ 6,684,506	0.14%	\$ 100,079,515	9.52%	\$ 93,129,686	1.92%	\$ 6,949,829	76450.59%	\$ -	\$ 13,634,335	103.97%	103.97%	\$ 9,736.23	100.89%
2020-2021	\$ 7,085,804	6.00%	\$ 96,784,111	-3.29%	\$ 90,551,390	-2.77%	\$ 6,232,721	-10.32%	\$ -	\$ 13,318,525	-2.32%	-2.32%	\$ 11,796.95	153.77%

SOURCE: Fiscal Data Abstracts 2001-2002 thru 2016-2017 published by the Chancellor's Office 2017-2020 audited financial statements. 2020-2021 unaudited financial statements.

**Victor Valley College  
Comparative Financial Data  
2008-09 through 2019-20**

**SUMMARY OF GENERAL FUND REVENUE (Unrestricted and Restricted)**

	<u>Federal</u>	<u>Total % Change</u>	<u>State</u>	<u>Total % Change</u>	<u>Local</u>	<u>Total % Change</u>	<u>Total</u>	<u>Total % Change</u>
2008-09	\$ 4,144,202	33.04%	\$ 41,047,378	0.29%	\$ 13,201,337	7.17%	\$ 58,392,917	3.60%
2009-10	\$ 4,628,602	11.69%	\$ 40,113,658	-2.27%	\$ 14,809,653	12.18%	\$ 59,551,913	1.98%
2010-11	\$ 4,750,389	2.63%	\$ 43,166,998	7.61%	\$ 12,579,566	-15.06%	\$ 60,496,953	1.59%
2011-12	\$ 2,909,636	-38.75%	\$ 38,687,417	-10.38%	\$ 12,623,081	0.35%	\$ 54,220,134	-10.38%
2012-13	\$ 1,916,307	-34.14%	\$ 38,125,115	-1.45%	\$ 11,740,976	-6.99%	\$ 51,782,398	-4.50%
2013-14	\$ 2,072,194	8.13%	\$ 42,093,733	10.41%	\$ 14,918,518	27.06%	\$ 59,084,445	14.10%
2014-15	\$ 2,306,144	11.29%	\$ 49,728,598	18.14%	\$ 15,359,101	2.95%	\$ 67,393,843	14.06%
2015-16	\$ 1,497,984	-35.04%	\$ 63,468,020	27.63%	\$ 14,909,362	-2.93%	\$ 79,875,366	18.52%
2016-17	\$ 1,400,160	-6.53%	\$ 59,693,977	-5.95%	\$ 16,817,787	12.80%	\$ 77,911,924	-2.46%
2017-18	\$ 1,443,571	3.10%	\$ 59,195,203	-0.84%	\$ 17,382,498	3.36%	\$ 78,021,271	0.14%
2018-19	\$ 1,543,136	6.90%	\$ 68,668,637	16.00%	\$ 19,303,712	11.05%	\$ 89,515,485	14.73%
2019-20	\$ 3,192,665	106.89%	\$ 69,149,305	0.70%	\$ 19,306,644	0.02%	\$ 91,648,614	2.38%



SOURCE: Fiscal Data Abstracts 2006-07 through 2016-2017 published by the Chancellor's Office

**Victor Valley College  
Comparative Financial Data  
2002-03 through 2020-21**

**TOTAL GENERAL FUND EXPENDITURES BY TYPE**

	<u>Academic</u> <u>Salaries</u>	<u>Total %</u> <u>Change</u>	<u>Classified</u> <u>Salaries</u>	<u>Total %</u> <u>Change</u>	<u>Benefits</u>	<u>Total %</u> <u>Change</u>	<u>Supplies,</u> <u>Materials,</u> <u>Services</u>	<u>Total %</u> <u>Change</u>	<u>Capital</u> <u>Outlay</u>	<u>Total %</u> <u>Change</u>	<u>Total</u>	<u>Total %</u> <u>Change</u>	<u>Expense</u> <u>Per FTES</u>	<u>Annual %</u> <u>Change</u>
2002-2003	\$ 17,071,550	9.07%	\$ 10,153,421	8.98%	\$ 5,747,645	18.61%	\$ 6,258,904	-7.85%	\$ 1,769,942	-33.81%	\$ 41,001,462	4.38%	\$ 4,820	-3.42%
2003-2004	\$ 16,590,904	-2.82%	\$ 9,554,092	-5.90%	\$ 6,646,631	15.64%	\$ 5,592,504	-10.65%	\$ 1,783,225	0.75%	\$ 40,167,356	-2.03%	\$ 4,847	0.55%
2004-2005	\$ 17,521,264	5.61%	\$ 9,215,563	-3.54%	\$ 7,372,478	10.92%	\$ 6,779,131	21.22%	\$ 1,785,396	0.12%	\$ 42,673,832	6.24%	\$ 4,649	-4.08%
2005-2006	\$ 18,775,347	7.16%	\$ 9,977,350	8.27%	\$ 9,600,861	30.23%	\$ 7,636,152	12.64%	\$ 1,829,186	2.45%	\$ 47,818,896	12.06%	\$ 5,285	13.68%
2006-2007	\$ 21,677,667	15.46%	\$ 11,804,044	18.31%	\$ 10,429,132	8.63%	\$ 8,985,767	17.67%	\$ 2,954,590	61.52%	\$ 55,851,199	16.80%	\$ 6,386	20.84%
2007-2008	\$ 24,071,150	11.04%	\$ 13,327,303	12.90%	\$ 8,805,955	-15.56%	\$ 8,871,172	-1.28%	\$ 1,798,417	-39.13%	\$ 56,873,997	1.83%	\$ 6,175	-3%
2008-2009	\$ 24,957,183	3.68%	\$ 13,599,678	2.04%	\$ 8,851,942	0.52%	\$ 9,819,227	10.69%	\$ 1,234,977	-31.33%	\$ 58,463,007	2.79%	\$ 5,845	-5%
2009-2010	\$ 25,486,044	2.12%	\$ 13,366,435	-1.72%	\$ 15,595,152	76.18%	\$ 13,140,921	33.83%	\$ 1,583,828	28.25%	\$ 69,172,380	18.32%	\$ 6,916	18%
2010-2011	\$ 25,261,026	-0.88%	\$ 12,961,984	-3.03%	\$ 9,864,744	-36.74%	\$ 8,245,356	-37.25%	\$ 1,039,850	-34.35%	\$ 57,372,960	-17.06%	\$ 5,734	-17%
2011-2012	\$ 23,695,820	-6.20%	\$ 13,661,783	5.40%	\$ 14,355,992	45.53%	\$ 10,905,602	32.26%	\$ 980,275	-5.73%	\$ 63,599,472	10.85%	\$ 6,756	18%
2012-2013	\$ 25,222,856	6.44%	\$ 12,483,169	-8.63%	\$ 11,611,043	-19.12%	\$ 7,459,401	-31.60%	\$ 1,314,656	34.11%	\$ 58,091,125	-8.66%	\$ 6,261	-7%
2013-2014	\$ 24,641,855	-2.30%	\$ 13,359,034	7.02%	\$ 10,725,205	-7.63%	\$ 8,846,094	18.59%	\$ 1,358,847	3.36%	\$ 58,931,035	1.45%	\$ 6,279	0%
2014-2015	\$ 27,841,959	12.99%	\$ 14,916,294	11.66%	\$ 11,765,234	9.70%	\$ 13,655,865	54.37%	\$ 7,659,797	463.70%	\$ 75,839,149	28.69%	\$ 8,618	37%
2015-2016	\$ 26,720,775	-4.03%	\$ 14,196,398	-4.83%	\$ 14,664,281	24.64%	\$ 18,782,290	37.54%	\$ 4,030,445	-47.38%	\$ 78,394,189	3.37%	\$ 8,509	-1%
2016-2017	\$ 27,506,611	2.94%	\$ 14,215,810	0.14%	\$ 17,529,664	19.54%	\$ 18,258,081	-2.79%	\$ 2,607,554	-35.30%	\$ 80,117,720	2.20%	\$ 8,456	-1%
2017-2018	\$ 30,908,033	12.37%	\$ 14,916,056	4.93%	\$ 17,066,296	-2.64%	\$ 14,310,412	-21.62%	\$ 2,850,384	9.31%	\$ 80,051,181	-0.08%	\$ 8,304	-2%
2018-2019	\$ 33,108,741	7.12%	\$ 15,834,895	6.16%	\$ 22,289,527	30.61%	\$ 14,783,930	3.31%	\$ 2,106,476	-26.10%	\$ 88,123,570	10.08%	\$ 9,573	15%
2019-2020	\$ 33,957,033	2.56%	\$ 17,363,897	9.66%	\$ 22,565,295	1.24%	\$ 13,880,830	-6.11%	\$ 2,472,355	17.37%	\$ 90,239,410	2.40%	\$ 9,434	-1%
2020-2021	\$ 30,994,078	-8.73%	\$ 15,147,280	-12.77%	\$ 21,479,504	-4.81%	\$ 17,484,062	25.96%	\$ 1,824,558	-26.20%	\$ 86,929,483	-3.67%	\$ 11,325	20%

SOURCE: Fiscal Data Abstracts 2002-2003 through 2016-2017 published by the Chancellor's Office  
2017-2020 Audited College Financial Reports, 2020-21 unaudited College Financial Reports  
2009-10 Supplies, Materials, Services includes payoff the SERP 1 & 2

## FACILITIES PROJECTS FY 2021-2022

### Capital Projects

	<u>21-22 Expense</u>	<u>Project Start</u>	<u>Project Completion</u>	<u>Current Status</u>
Building 50	\$2 Million	2/01/2021	1/01/2022	construction
Building 55	\$3 Million	1/01/2021	12/31/2021	construction
Building 52	\$3 Million	1/01/2022	11/30/2022	swing space
FF&E	\$1 Million	11/1/2021	11/30/2022	ordered
Stadium/Ed Center	\$7 million	4/01/2022	1/31/2024	DSA
Food Service Renovation(Desert Rock)	\$1 million	6/1/2021	11/30/2021	construction
Food Service Renovation (Chow Time)	\$2 Million	4/1/2021	4/30/2021	Design

**\$19 Million**

### TOTAL

### Scheduled Maintenance Projects

	\$450,000	11/1/2021	6/30/2022	
Re-roof Portables (15 EA)	\$90,000	11/1/2021	12/31/2021	
Central Plant Cooling Tower Media	\$100,000	1/1/2022	4/30/2022	
Replace AC units (Bldg. 10)	\$200,000	7/01/2020	2/28/2022	Design/Fabrication
Elevator Modernization	\$100,000	11/1/2021	12/31/2021	
Evaporative Cooling Systems Replacement (10 EA)	\$250,000	1/1/2021	6/30/2022	
Floor Covering Replacement Campus-wide	\$250,000	12/1/2021	6/30/2022	
Campus-wide painting Interior/Exterior	\$150,000	11/1/2021	2/28/2022	
Warehouse Renovation	\$100,000	12/1/2021	1/28/2022	
Gym Roof Repair	\$200,000	12/1/2021	3/31/2021	
Convert un-used Tennis Courts to Pickleball	\$50,000	2/1/2022	6/30/2022	
District-Wide Keying Project	\$200,000	11/1/2022	2/28/2022	
Upgrade-Building Controls System District-Wide	\$742,000	10/1/2021	6/30/2022	
Landscape Replacement District-Wide Water Conservation	\$500,000	11/1/2021	6/30/2022	
Upgrade Athletic Facilities				
S.A.C. Revolving Door	\$275,000	4/1/2021	3/31/2022	

**TOTAL** **\$3,657,000**

**Grand Total** **\$22,657,000**

9/14/2021

## PERS/STRS LIABILITIES AND RATE INCREASES

**Rate increases through 2021-22:**

<b>Fiscal Year</b>	<b>CalPERS</b>	<b>CalSTRS</b>
2014-15	11.77%	8.88%
2015-16	11.847%	10.73%
2016-17	13.888%	12.58%
2017-18	15.53%	14.43%
2018-19	18.10%	16.28%
2019-20	19.72%	17.10%
2020-21	20.70%	16.15%
2021-22	22.91%	16.92%

As of June 27, 2019 per CalSTRS Employer Directive 2019-02 (amended)

As of June 27, 2019 per CalPERS Circular Letter: 200-029-19

VICTOR VALLEY COMMUNITY COLLEGE DISTRICT  
ADMINISTRATIVE PROCEDURE

BUSINESS & FISCAL AFFAIRS

CHAPTER 6

BUDGET DEVELOPMENT

AP 6200

**Purpose**

This administrative procedure is established to specify a budget development and preparation methodology that satisfies Board Policy 6200. Consistent with accreditation standards this administrative procedure further specifies how budget development and preparation is linked to institutional planning efforts and, therefore, how the District budget supports institutional goals. The process culminates in both the tentative and adopted budget presentations formally provided to the Board of Trustees annually in compliance with State-established deadlines.

**Budget Development**

As described in Administrative Procedure 1202, Implementing Institutional Effectiveness, budget development is aligned with an annual program review and planning process that ensures campus-wide efforts in maintaining institutional effectiveness are adequately resourced. The timeline of budget planning activities is aligned with State mandates:

**Mandates**

1. The fiscal year of the District is July 1 through June 30.
2. A budget development calendar is prepared annually by the District's chief financial officer, the Vice President of Administrative Services, for the upcoming fiscal year's planning and budgeting process.
3. The tentative budget is presented no later than July 1 per Title 5, §58305(a), and the adopted budget no later than September 15 per Title 5, §58305(c). Pursuant to Board Policy 6200, these budgets include a tentative list of revenue and expense expectations or budget assumptions developed by the Superintendent/President or his/her designee based on prevailing fiscal conditions and/or circumstances.
4. A public hearing on the budget shall be held on or before September 15 pursuant to Title 5, §58301.
5. On or before September 30, the District shall complete the preparation of its adopted annual financial and budget report.
6. On or before October 10, the District shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office pursuant to Title 5, §58305(d).

7. Quarterly financial reports (aka **311Qs**) are presented to the Board of Trustees and to the Chancellor's Office.
8. Financial report **CCFS 311** is presented to the Board of Trustees annually.

### **Local Practices**

1. The term **planning year** or **planning cycle** refers to the academic year during which program review and planning occurs. The term **budget year** or **fiscal year** refers to the year for which allocation requests are being made. Budgets are developed annually for the coming fiscal year in conjunction with the annual program review and planning process (aka **PRAISE<sup>1</sup> Report process**). For example, during planning year 2012-2013, PRAISE Reports and budget requests were completed for budget year 2013-2014.
2. In addition to adhering to State mandates and Board Policy 6200, specific criteria have been established to clarify how budget planning priorities are identified. A **planning category** is derived collaboratively within each unit and division by following the decision flow represented in Figure 1. Each planning category is aligned to a **funding priority category**:

PLANNING CATEGORY	FUNDING PRIORITY CATEGORY
<b>MANDATED</b> Allocation requested is mandated by statute or regulatory agency.	<b>HIGH PRIORITY</b> Allocation requested must be funded. ALL requests identified as MANDATED will be given a HIGH PRIORITY.
<b>RETURN TO BASE-LEVEL FUNCTIONING</b> Allocation requested is necessary and/or sufficient, as well as likely to have a college-wide impact by enabling a return to the basic level of functioning.	<b>MEDIUM PRIORITY</b> Allocation requested is recommended for funding pursuant to its rank (collaboratively assigned within each division).
<b>IMPROVE EFFICIENCY</b> Allocation requested may enable an improvement in efficiency and, therefore, have a college-wide impact.	<b>LOW PRIORITY</b> Allocation requested is recommended for funding only if all medium priority requests are allocated.
<b>INNOVATION</b> Allocation requested may enable moving in a new direction, but is not necessary to address campus needs.	<b>NOT A PRIORITY</b> Allocation requested is not recommended for funding at this time, but should be routed to grants development personnel for possible alternative funding sources.

3. As specified in Administrative Procedure 1202, the **Division Review** phase of annual program review and planning is a 2-tiered process. The first tier is comprised of unit-level planning through collaboration with line managers/administrators to summarize and prioritize across all units/disciplines under their charge. Those managers/administrators then collaborate with their respective Vice President in the second tier to further summarize progress and refine priorities for the Division overall.

<sup>1</sup> **P**rogram **R**evue and **A**llocations for **I**nstitutional **S**trategies for **E**xcellence

4. For purposes of this AP, divisions and respective administrative positions and planning tiers are shown in Table 1 of *Appendix A*.
5. The information in Table 1 of Appendix A may be periodically amended to reflect any changes made to positions or processes; also, changes may result from annual evaluation of this process to integrate improvements identified by the Finance, Budget, and Planning Committee (FBPC)—the governance entity charged with maintenance of this procedure and any of its Appendices in collaboration with the Vice President of Administrative Services.
6. Priorities will be derived collaboratively following the decision flow depicted in *Appendix B*, starting at the with unit level PRAISE Reports, up through culminating in Tier 1 and through Tier 2 summaries. “Unit level PRAISE Reports” include instructional programs as defined by Academic Senate and non-instructional programs, which includes requests by any shared governance committee in consultation with its administrative advocate. Responsible administrators will convene all program personnel to develop the output shown in Table 1 of *Appendix A*.
7. According to the [Program Review Handbook](#), the PRAISE Report templates for either instructional or non-instructional programs include:
  - a. an assessment of progress on Educational Master Plan (EMP) goals for the unit;
  - b. an evaluation of contributions (if any) to District strategic priorities as stated in the EMP for the unit; and
  - c. proposed improvements and direction for the coming year to justify budget allocation requests.
8. Each respective program review committee will manage PRAISE Report templates, which includes conducting an evaluation after every planning cycle, making the necessary improvements to the template, and distributing them to users at the start of each annual cycle.
9. Tier 1 and 2 summary forms will be provided to respective administrators annually by the Office of Institutional Effectiveness (OIE). The OIE will be responsible for managing the form, which includes conducting a user evaluation of the forms after every planning cycle, making the necessary improvements to the form, and distributing them to users at the start of each annual cycle.
10. The purpose of Tier 1 summaries is to reflect the planning and resource priorities derived by consensus within each division. These are then further prioritized across the entire college during Tier 2—the purpose of which is to compile a final list of resource priorities to be funded in the fiscal year being planned and more importantly, to develop a written summary of the strategic direction for the coming year.



11. Prioritized division requests will be systematically reviewed by the FBPC for the purpose of developing recommendations for funding to the Superintendent/President. The process developed and implemented by the FBPC for establishing these funding recommendations is as follows:
  - a. Following approval of the adopted budget by the Board of Trustees, the FBPC will be notified of the approximate funding available for augmentation requests.
  - b. A sub-committee of the FBPC will be formed that represents all groups on campus (students, staff, faculty, and management).
  - c. Sub-committee members will be trained by fiscal services personnel in the procedures to be followed, and to establish norms for the rubric used.
  - d. Subcommittee will review, rate, and discuss division-level prioritized requests following a systematic method (see *Appendix C* for rubric) to assess alignment of planning and budget requests with strategic priorities from the most recent Educational Master Plan.
  - e. A final prioritized list of recommendations will then be shared with the whole FBPC for discussion, consensus, and routing of recommended priorities to the Superintendent/President for decision following participatory governance procedures pursuant to Administrative Procedure 1201.
  - f. This process is to be evaluated annually at the end of every cycle for the purposes of improving the next cycle.
12. The Superintendent/President will review recommendations from the FBPC and will ensure that any priorities selected for funding by the Superintendent/President will be incorporated into the budget for the coming fiscal year.
13. The Superintendent/President or designee will provide feedback to the FBPC and the college community on decisions regarding funding recommendations pursuant to Administrative Procedure 1202.

References: Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.; ACCJC Accreditation Standard VI; VVCCD Board Policy 6200; VVCCD Administrative Procedure 1202; VVCCD Administrative Procedure 1201.

## Appendix A

Table 1. Two-tiered Division Review – Units, Administrators, and Outputs (Planning cycle 2012-2013  
(NI = Non-instructional; I = Instructional)

TIER 1			TIER 2		
UNIT	ADMIN	OUTPUT	UNIT	ADMIN	OUTPUT
Health, Public Safety, & Industrial Technologies (includes RPSTC)	Dean, Academic Programs	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for the administrative function</li> <li>▪ Summary across all related instructional and non-instructional programs</li> </ul>	Instruction	Executive Vice President	<ul style="list-style-type: none"> <li>▪ Strategic Direction for Instructional Division</li> <li>▪ Prioritized Budget Requests</li> </ul>
Science, Technology, Engineering, and Math (STEM)	Dean, Academic Programs	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for the administrative function</li> <li>▪ Summary across all related instructional and non-instructional programs</li> </ul>			
Humanities, Arts, and Social Sciences (includes Library)	Dean, Academic Programs	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for the administrative function</li> <li>▪ Summary across all related instructional and non-instructional programs</li> </ul>			
Instruction Office	Dean, Academic Programs	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for the administrative function</li> </ul>			
Institutional Effectiveness and Research	Executive Dean	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI)</li> </ul>			
Office of the Executive Vice President	Executive Vice President	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for administrative function</li> <li>▪ PRAISE Report (NI) for administrative support Student Services</li> </ul>			

Office of Student Services	Dean, Student Services	<ul style="list-style-type: none"> <li>▪ PRAISE Report (NI) for administrative function</li> <li>▪ Division Summary across all instructional and non-instructional functions and programs under charge</li> </ul>	Student Services	Executive Vice President	<ul style="list-style-type: none"> <li>▪ Strategic Direction for Student Services Division</li> <li>▪ Prioritized Budget Requests</li> </ul>
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## Appendix A

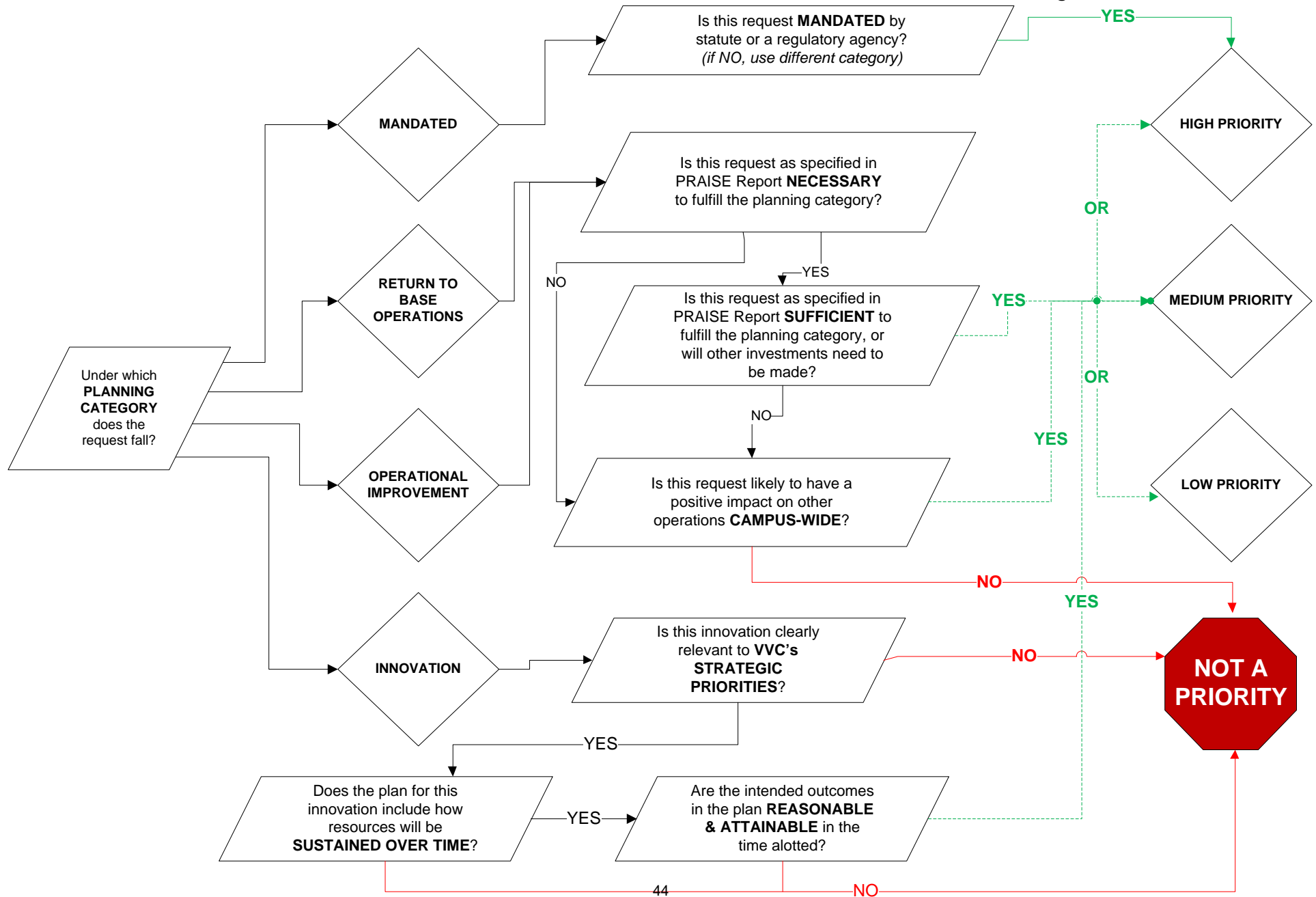
Table 1. Two-tiered Division Review – Units, Administrators, and Outputs  
(NI = Non-instructional; I = Instructional)

TIER 1			TIER 2		
UNIT	ADMIN	UNIT	ADMIN	UNIT	ADMIN
Auxiliary Services/ Print Shop	Director	PRAISE Report (NI)	Administrative Services	Vice President	<ul style="list-style-type: none"> <li>▪ Strategic Direction for Administrative Services Division</li> <li>▪ Prioritized Budget Requests</li> </ul>
Facilities	Director	PRAISE Report (NI)			
Fiscal Services	Director	PRAISE Report (NI)			
Maintenance & Operations	Director	PRAISE Report (NI)			
Payroll	Director	PRAISE Report (NI)			
Technology & Information Resources	Executive Dean	PRAISE Report (NI)			
Instructional Media Services	Coordinator	PRAISE Report (NI)			
Management Information Systems	Director	PRAISE Report (NI)			
Office of the Vice President	Vice President	PRAISE Report (NI)			
Campus Police	Chief	PRAISE Report (NI)	Executive Office	Superintendent/ President	<ul style="list-style-type: none"> <li>▪ Strategic Direction for the Executive Office</li> <li>▪ Prioritized Budget</li> </ul>
Human Resources Office	Vice President	PRAISE Report (NI)			

Office of the Superintendent/ President	Superintendent/ President	PRAISE Report (NI)			Requests <ul style="list-style-type: none"> <li>Overall Strategic Direction for the College (aka Annual State of the College Report)</li> </ul>
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# Appendix B

## Planning Priorities Decision Flow



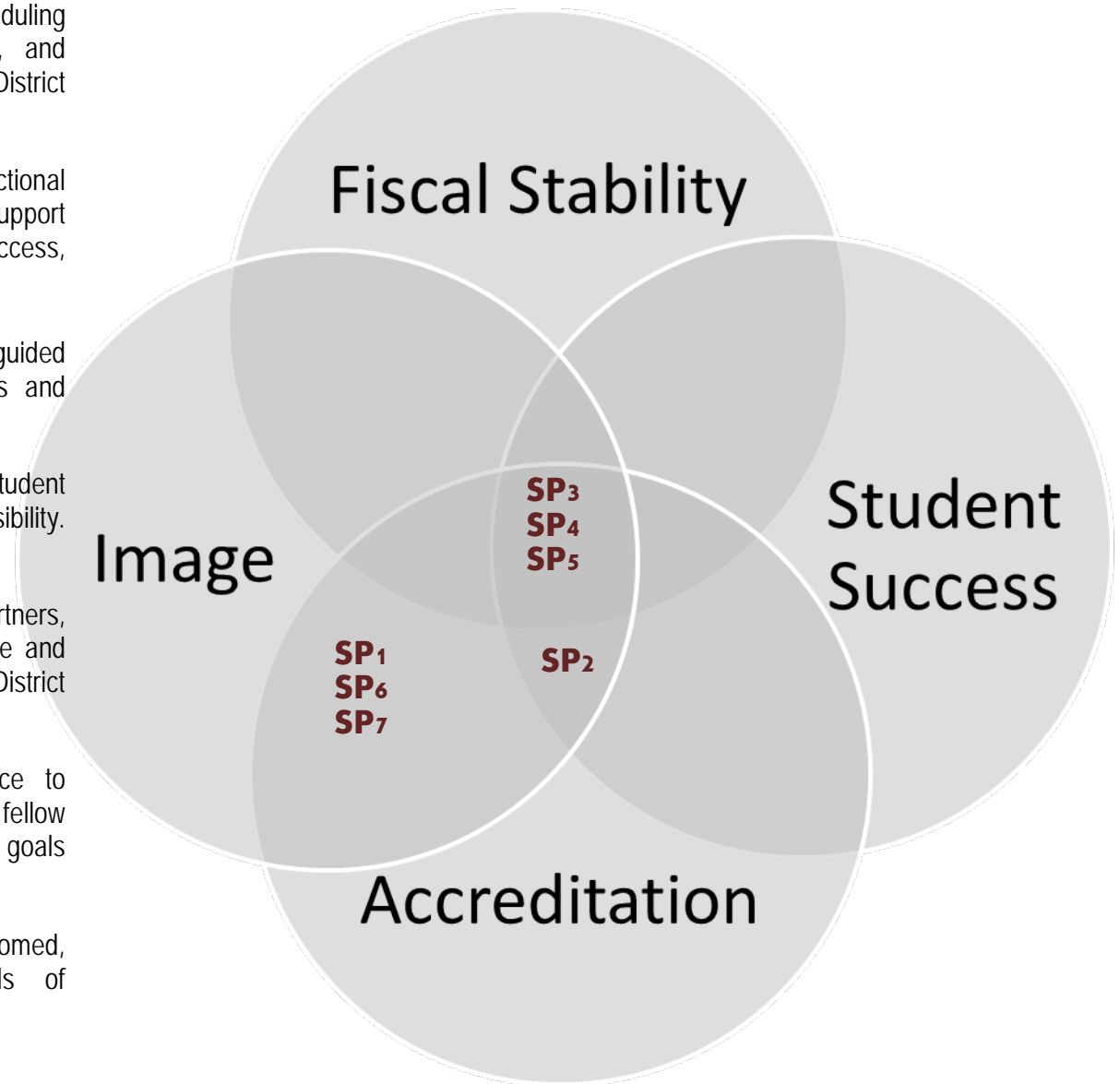
## Appendix C

### Rubric for Evaluating Prioritized Augmentation Requests

FACTOR	POOR ①	SATISFACTORY ②	GOOD ③	EXCELLENT ④
<b>Relevance of program EMP goal to <a href="#">Strategic Planning Priorities</a></b>	Program EMP goal is not clearly linked to any of the 7 Strategic Priorities identified in EMP 2012.	Program EMP goal is clearly linked to at least 1 of the 7 Strategic Priorities identified in EMP 2012.	Program EMP goal is clearly linked to more than 1 of the 7 Strategic Priorities identified in EMP 2012.	Program EMP goal is clearly linked to more than 1 of the core (SPs 3, 4, 5) Strategic Priorities identified in EMP 2012.
<b>Progress to date on implementation of program EMP-related key strategies</b>	None of the key strategies from the program EMP have been implemented.	At least one of the key strategies from the program's EMP have been implemented.	Several of the key strategies from the program's EMP have been implemented and are monitored.	All of the key strategies from the program EMP have been implemented and are systematically monitored.
<b>Impacts to date on program EMP goal</b>	No or negative impact is found on program EMP goals as no key strategies have been implemented.	Strategies have been implemented with few early signs of positive impact on program EMP goals to date.	Some positive impact is found on program EMP goal as a result of the strategies implemented to date.	Ample evidence exists of positive impact on program EMP goal as a result of the strategies implemented to date.
<b>Reasonableness of proposed improvements to key strategies</b>	Improvements proposed are not clearly thought-out; intended impact on program EMP goal is not articulated.	Improvements proposed are clear, and the intended impact on program EMP goal makes sense.	Improvements proposed are clear and based on evidence of learning; intended impact on goals is well-articulated.	Improvements proposed are clear and based on evidence of learning; intended impact on goals is stated in measurable terms that are feasible to assess over time.
<b>Reasonableness of resources requested</b>	It is not clear how the resources requested will contribute to progress on program EMP goal.	Resources requested are logically connected to proposed key strategies and to making progress on program EMP goal.	Resources requested are necessary to deploy proposed key strategies. Progress on program EMP goal as a result is likely.	Resources requested are necessary and sufficient to deploy proposed key strategies. Progress on program EMP goal as a result is likely.
<b>Reasonableness of intended impact on District goals</b>	Intended impact of proposed improvements and resources requested is not clear.	Intended impact of proposed improvements and resources requested is not adequately explained.	Intended impact of proposed improvements and resources requested is clearly articulated and logically sound.	Intended impact of proposed improvements and additional resources requested is clearly articulated, logically sound, and measurable.

**Strategic Planning Priorities from Educational Master Plan 2012** (SPs 3, 4, and 5, considered “core” as they directly impact all 4 District goals)

- SP1. Meet the needs of all students through a variety of scheduling options, class locations, service delivery methods, and universal access to program and services. (Supports District goals of Accreditation Recommendations and Image).
- SP2. Expand the use of technology to improve instructional programs, student support services, and campus support operations. (Supports District goals of Student Success, Accreditation Recommendations and Image).
- SP3. Develop innovative education and training programs guided by market demand and available institutional assets and resources. (Supports all District goals).
- SP4. Improve institutional performance on measures of student success, institutional effectiveness, and fiscal responsibility. (Supports all District goals).
- SP5. Collaborate with regional K-12 schools, business partners, and community-based organizations to improve college and career readiness of High Desert students. (Supports all District goals).
- SP6. 6. Provide consistent, high quality customer service to empower students, community members, and fellow employees throughout the campus. (Supports District goals of Accreditation Recommendations and Image).
- SP7. Foster an inclusive campus climate where all are welcomed, respected, and valued. (Supports District goals of Accreditation Recommendations and Image).





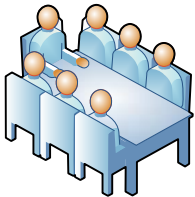
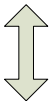
## BUDGET PLANNING PROCESS



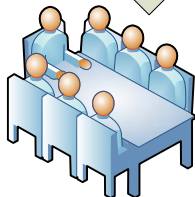
Programs (Deans, Dept. Chairs, Facilitators, Directors, etc.) prepare PRAISE documents.



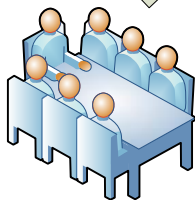
Department Chair / Supervisor, along with PRAISE preparers, meet to prioritize augmentations submitted by all departments.



Dean, along with all Department Chairs, meet to prioritize augmentations submitted by all departments as a division. ***(This step applies only to Instructional departments)***



Each Vice President, along with Deans and Directors, meet to prioritize the augmentations submitted by all Deans and Directors.



Finance/Budget & Planning Committee prioritizes the augmentations from the VP's and President and establishes a recommendation list based on available funds.

## **Glossary of Finance Terms**

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

**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 matriculation.

**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.

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

**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 ration 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.