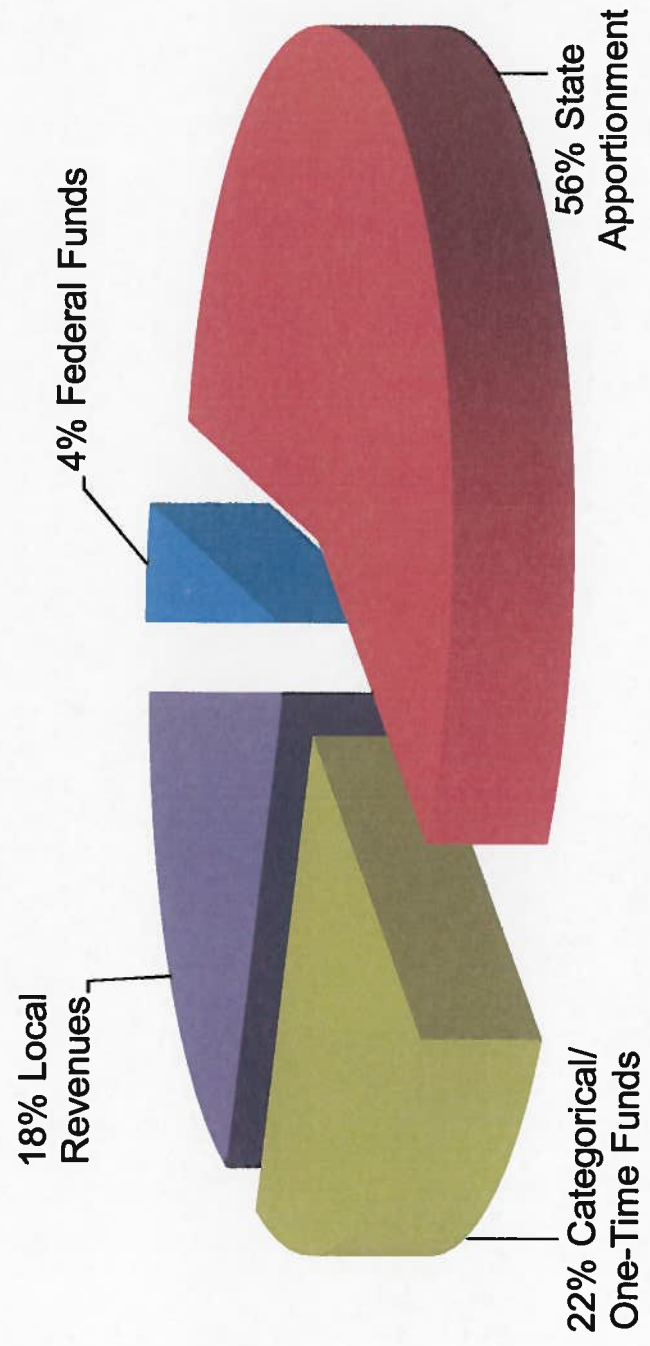


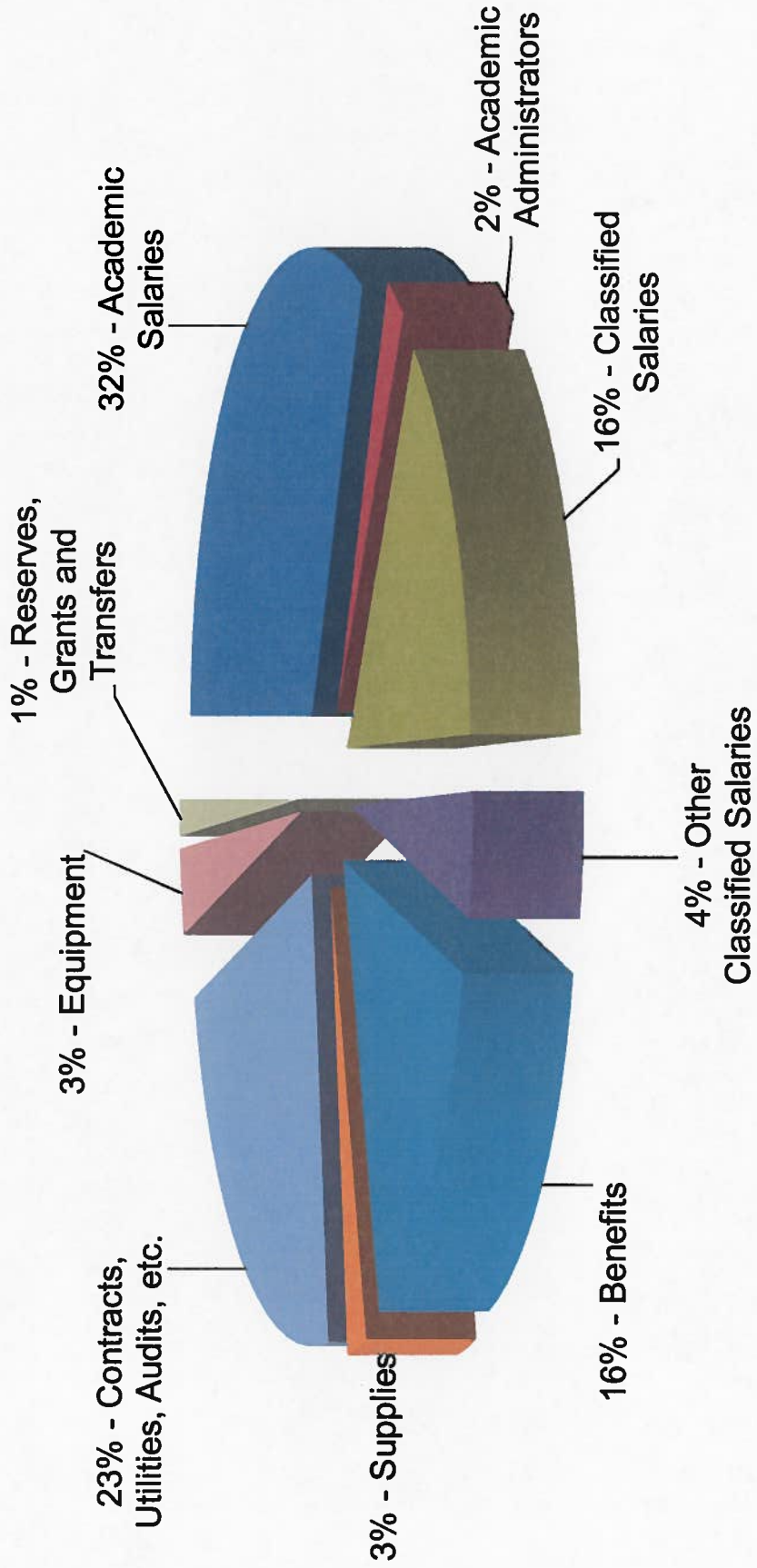
**Victor Valley College
2014-2015 General Fund Budget (Restricted and Unrestricted)
WHERE THE MONEY COMES FROM**

REVENUES



Victor Valley College
2014-2015 General Fund Budget (Restricted and Unrestricted)
WHERE THE MONEY GOES

EXPENDITURES



Unrestricted General Fund

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
8611.00 STATE GENERAL APPORTIONMENT	29,080,722		.00	29,080,722		88.60
8613.00 ENROLLMENT FEE ADMIN 2%-BFAP	177,419		.00	177,419		1.60
8616.00 PART-TIME FACULTY COMPENSATION	193,997		.00	193,997		0.00
8630.00 EDUCATION PROTECTION ACCOUNT	7,729,666		.00	7,729,666		6.40
8672.00 HOMEOWNERS PROP TAX RELIEF	134,267		.00	134,267		2.00
8680.00 LOTTERY	1,170,502		.00	1,170,502		6.00
8681.00 MANDATED COSTS	258,804		.00	258,804		3.00
8811.00 SECURED TAXES	10,567,434		.00	10,567,434		6.52
8812.00 TAXES-SUPPLEMENTAL	103,965		.00	103,965		2.00
8813.00 TAXES-UNSECURED	441,619		.00	441,619		4.70
8817.00 EDUC REV AUGMENT FUND (ERAF)	4,514,232		.00	4,514,232		0.00
8819.00 RDA - RESIDUAL BALANCE	640,000		.00	640,000		0.00
8850.00 RENTS & LEASES	75,793		.00	75,793		0.00
8860.00 INTEREST REVENUES	37,260		.00	37,260		0.00
8874.00 ENROLLMENT	1,806,203		.00	1,806,203		56.347
8879.00 STUDENT RECORDS	56,347		.00	56,347		518,276
8880.00 NONRESIDENT TUITION	518,276		.00	518,276		467,481
8899.00 MISCELLANEOUS INCOME	467,481		.00	467,481		48,945,523
TOTAL: 8000-8999	48,945,523		.00	48,945,523		
1100.00 TEACHERS SALARY-REGULAR	8,467,769	88.60	.00	8,467,769	88.60	
1102.00 TEACHERS SAL REG/NO STRS	159,411	1.60	.00	159,411	1.60	
1103.00 TEACHERS SALARIES-SUMMER	1,600,000	0.00	.00	1,600,000	0.00	
1105.00 TEACHERS SALARY-DEPT CHAIRS	634,675	6.40	.00	634,675	6.40	
1210.00 ADMIN SALARY-SUPT/VP	367,719	2.00	.00	367,719	2.00	
1220.00 ADMIN SALARY-DEANS	806,196	6.00	.00	806,196	6.00	
1230.00 ADMIN SALARY-OTHER	369,880	3.00	.00	369,880	3.00	
1280.00 NI/REGULAR COUNSELORS - FALL	589,637	6.52	.00	589,637	6.52	
1290.00 NI/REGULAR LIBRARIANS - FALL	185,793	2.00	.00	185,793	2.00	
1299.00 ACADEMIC RELEASE TIME	447,699	4.70	.00	447,699	4.70	
1300.00 ADJUNCT SALARIES - FALL	3,400,026	0.00	.00	3,400,026	0.00	
1303.00 ADJUNCT SALARIES - SUMMER	4,210	0.00	.00	4,210	0.00	
1306.00 TEACHERS SALARIES-UNIT OF PAY	6,400,012	0.00	.00	6,400,012	0.00	
1345.00 ACADEMIC-I/NR-HEAD COACHES	70,000	0.00	.00	70,000	0.00	
1460.00 NI-ACCOMPANISTS	3,420	0.00	.00	3,420	0.00	
1461.00 NON-INSTRUCTIONAL OTHER	10,000	0.00	.00	10,000	0.00	
1480.00 NI/HOURLY COUNSELORS - FALL	98,512	0.00	.00	98,512	0.00	
1483.00 NI/HOURLY COUNSELORS - SUMMER	65,000	0.00	.00	65,000	0.00	
1490.00 NI/HOURLY LIBRARIANS - FALL	114,455	0.00	.00	114,455	0.00	
*** TOTAL: 1000 ***	23,794,414	120.82	.00	23,794,414	120.82	
2150.00 CLASSIFIED-NI/REG/ADMIN	2,457,263	24.50	.00	2,457,263	24.50	
2180.00 CLASSIFIED-NI/REG	7,387,138	123.35	.00	7,387,138	123.35	
2190.00 CLASSIFIED SPECIALS-NON INSTR	54,000	0.00	.00	54,000	0.00	

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
2194.00 OUT-OF-CLASS PAY: CLASSIFIED	39,000	0.00	.00	39,000	0.00	0.00
2200.00 CLASS SALES/INSTRUCTIONAL	1,631,725	27.28	.00	1,631,725	27.28	27.28
2290.00 CLASSIFIED SPECIAL - INSTR	50,000	0.00	.00	50,000	0.00	0.00
2382.00 BOARD COMPENSATION	14,400	5.00	.00	14,400	5.00	5.00
2390.00 CLASS-SHORT TERM/TEMP/NI	45,089	0.00	.00	45,089	0.00	0.00
2391.00 CLASS REG/FT-OVERTIME	150,000	0.00	.00	150,000	0.00	0.00
2394.00 CLASS SUBS/NI	264,000	0.00	.00	264,000	0.00	0.00
2445.00 CLASS-I/NR-ASST COACHES	82,350	0.00	.00	82,350	0.00	0.00
2446.00 PROFESSIONAL EXPERT-CLASSIFIED	111,220	0.00	.00	111,220	0.00	0.00
2480.00 CLASS-I/NR-STUDENTS	125,538	0.00	.00	125,538	0.00	0.00
2490.00 CLASS-SHORT TERM/TEMP/INST	5,262	0.00	.00	5,262	0.00	0.00
2494.00 CLASS SUBS/INST	30,000	0.00	.00	30,000	0.00	0.00
*** TOTAL: 2000 ***	12,446,985	180.13	.00	12,446,985	180.13	180.13
3110.00 STATE TCHRS RTMT SYSTEM	2,165,719	0.00	.00	2,165,719	0.00	0.00
3210.00 PUBLIC EMPLOYEES RET SYSTEM	1,383,721	0.00	.00	1,383,721	0.00	0.00
3310.00 OASDI	750,859	0.00	.00	750,859	0.00	0.00
3315.00 MEDICARE 1.45%	499,956	0.00	.00	499,956	0.00	0.00
3350.00 PUBLIC AGENCY RET SYSTEM	2,904	0.00	.00	2,904	0.00	0.00
3410.00 HEALTH AND WELFARE	5,313,240	0.00	.00	5,313,240	0.00	0.00
3528.00 SUI: ADD'L PAYMENTS TO EDD	17,669	0.00	.00	17,669	0.00	0.00
3610.00 WORKERS COMPENSATION	45,000	0.00	.00	45,000	0.00	0.00
3910.00 OTHER BENEFITS- INSTRUCTIONAL	838,566	0.00	.00	838,566	0.00	0.00
3920.00 OTHER BENEFITS-NON INSTRUCTIONAL	6,600	0.00	.00	6,600	0.00	0.00
3930.00 OTHER BENEFITS-ACAD/ADMIN/SUPV	16,500	0.00	.00	16,500	0.00	0.00
*** TOTAL: 3000 ***	6,600	0.00	.00	6,600	0.00	0.00
4300.00 INSTRUCTIONAL SUPPLIES	11,047,334	0.00	.00	11,047,334	0.00	0.00
4310.00 INSTRUCTIONAL SOFTWARE	330,618	0.00	.00	330,618	0.00	0.00
4410.00 MEDIA MATERIALS	19,209	0.00	.00	19,209	0.00	0.00
4420.00 MEDIA SUPPLIES	7,173	0.00	.00	7,173	0.00	0.00
4430.00 SUBSCRIPTIONS	11,130	0.00	.00	11,130	0.00	0.00
4432.00 MICROFICHE SUPPLIES	10,495	0.00	.00	10,495	0.00	0.00
4500.00 OTHER SUPPLIES	1,620	0.00	.00	1,620	0.00	0.00
4510.00 NON INSTRUCTIONAL SOFTWARE	439,534	0.00	.00	439,534	0.00	0.00
4600.00 OTHER EXPENSES	5,805	0.00	.00	5,805	0.00	0.00
*** TOTAL: 4000 ***	2,105	0.00	.00	2,105	0.00	0.00
5130.00 CONTRACTED SVCS-DOCTORS	827,689	0.00	.00	827,689	0.00	0.00
5200.00 TRAVEL/CONFERENCE-INSTRUCTIONAL	13,691	0.00	.00	13,691	0.00	0.00
5202.00 TRAVEL/CONFERENCE-ADMIN	136,310	0.00	.00	136,310	0.00	0.00
5210.00 MILEAGE/INSTRUCTIONAL	76,185	0.00	.00	76,185	0.00	0.00
5230.00 UPWARD MOBILITY TRAINING EXP	10,733	0.00	.00	10,733	0.00	0.00
	36,000	0.00	.00	36,000	0.00	0.00

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	ADJ FTE	BUDGET	ADJ FTE
5275.00 BUSINESS EXPENSE STIPENDS	43,394		.00		43,394	
5280.00 CELL PHONE EXPENSE	1,800		.00		1,800	
5300.00 DUES & MEMBERSHIPS	101,666		.00		101,666	
5350.00 POSTAGE EXPENSE	50,000		.00		50,000	
5410.00 PROPERTY INSURANCE	105,000		.00		105,000	
5420.00 LIABILITY INSURANCE	270,000		.00		270,000	
5422.00 PROFESSIONAL LIABILITY	7,000		.00		7,000	
5430.00 SERP PLAN PREMIUM	464,066		.00		464,066	
5440.00 STUDENT INSURANCE	165,000		.00		165,000	
5510.00 NATURAL GAS	206,737		.00		206,737	
5525.00 ELECTRIC	820,000		.00		820,000	
5525.00 FUEL - GASOLINE	100,743		.00		100,743	
5530.00 WATER	307,000		.00		307,000	
5532.00 BOTTLED WATER	10,399		.00		10,399	
5540.00 TELEPHONE	57,000		.00		57,000	
5550.00 TRASH SERVICES	54,400		.00		54,400	
5630.00 CONTRACTS-RENTS & LEASES	535,585		.00		535,585	
5640.00 CONTRACTS-REPAIRS	58,033		.00		58,033	
5650.00 CONTRACTS-MAINT AGREEMENTS	701,770		.00		701,770	
5700.00 AUDIT LEGAL & ELECTION EXPENSE	130,000		.00		130,000	
5710.00 LEGAL EXPENSE	400,000		.00		400,000	
5740.00 ASSESSMENT FEE	48,550		.00		48,550	
5741.00 CREDIT CARD FEES	6,500		.00		6,500	
5800.00 CONTRACTS - COUNTY SCHOOLS	93,481		.00		93,481	
5805.00 LICENSE FEES	317,775		.00		317,775	
5810.00 ADVERTISING-PUBLIC RELATIONS	56,381		.00		56,381	
5812.00 CONTRACT SVCS-CLASS SCHEDULES	13,755		.00		13,755	
5815.00 PLAQUES/AWARDS W/ENGRAVING	1,974		.00		1,974	
5820.00 INTEREST EXPENSE	60,500		.00		60,500	
5840.00 CONTRACTED SERVICES	876,244		.00		876,244	
5845.00 OVER/SHORT	100		.00		100	
5850.00 BANK CHRGS (ANALYSIS & NSF FEE)	6,500		.00		6,500	
5891.00 CREDIT CARD/MERCHANT FEES	48,000		.00		48,000	
5900.00 OTHER EXPENSE	51,248		.00		51,248	
*** TOTAL: 5000 ***	6,443,520		.00		6,443,520	
TOTAL: 1000-5999	54,559,942	300.95	.00		54,559,942	300.95
6299.00 BUILDINGS-LEASE/PURCHASE	5,496		.00		5,496	
6310.00 LIBRARY BOOKS	41,700		.00		41,700	
6400.00 NEW EQUIPMENT	71,418		.00		71,418	
6405.00 COMPUTERS	10,764		.00		10,764	
6410.00 FURNITURE (NOT IN FIXED ASSET)	800		.00		800	
6419.00 EQUIPMENT-LEASE/PURCHASE	537,699		.00		537,699	

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	ADJ FTE	BUDGET	ADJ FTE
6420.00 NETWORK HARDWARE	550		.00		550	
6430.00 REPLACEMENT EQUIPMENT	1,000		.00		1,000	
*** TOTAL: 6000 ***	669,427		.00		669,427	
TOTAL: 1000-6999	55,229,369	300.95	.00		55,229,369	300.95
7490.00 OTHER OUTGOING TRANSFERS	24,000		.00		24,000	
7500.00 GRANTS	1,200		.00		1,200	
7500.00 RESERVE FOR CONTINGENCIES	424,151		.00		424,151	
*** TOTAL: 7000 ***	449,351		.00		449,351	
TOTAL: 1000-7999	55,678,720	300.95	.00		55,678,720	300.95

FU: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY BUDGET ADJ FTE
TOTAL: 8000-8999	48,945,523	.00	.00	48,945,523		
TOTAL: 1000-5999	54,559,942	300.95	.00	54,559,942	300.95	
TOTAL: 1000-6999	55,229,369	300.95	.00	55,229,369	300.95	
TOTAL: 1000-7999	55,678,720	300.95	.00	55,678,720	300.95	

Restricted General Fund

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
8120.00 HIGHER EDUCATION ACT	350,274	.00	.00	350,274		
8140.00 TEMP ASSIS' FOR NEEDY FAMILIES	104,440	.00	.00	104,440		
8150.00 PELL GRANTS	128,523	.00	.00	128,523		
8151.00 SEOG GRANTS	56,928	.00	.00	56,928		
8160.00 VETERANS	12,478	.00	.00	12,478		
8170.00 FEDERAL REVENUE	1,839,176	.00	.00	1,839,176		
8615.00 BASIC SKILLS	180,635	.00	.00	180,635		
8621.00 HANDICAPPED STUDENT ALLOWANCE	440,519	.00	.00	440,519		
8622.00 EXTENDED OPFOR PRGMS & SERVICES	948,007	.00	.00	948,007		
8623.00 MATRICULATION	878,575	.00	.00	878,575		
8626.00 CALWORKS	350,451	.00	.00	350,451		
8629.00 BLOCK GRANT	791,082	.00	.00	791,082		
8659.00 PHYSICAL PLANT/INSTR SUPPORT	1,340,752	.00	.00	1,340,752		
8680.00 LOTTERY	271,580	.00	.00	271,580		
8690.00 OTHER STATE REVENUES	514,141	.00	.00	514,141		
8699.00 STATE INCOME - MISCELLANEOUS	7,858,651	.00	.00	7,858,651		
8835.00 CONTRACT EDUCATION	222,658	.00	.00	222,658		
8850.00 RENTS & LEASES	10,000	.00	.00	10,000		
8872.00 COMM SERV CLASS FEES	311,186	.00	.00	311,186		
8881.00 PARKING	480,863	.00	.00	480,863		
8899.00 MISCELLANEOUS INCOME	1,167,547	.00	.00	1,167,547		
TOTAL: 8000-8999	18,258,466	.00	.00	18,258,466		
1100.00 TEACHERS SALARY REGULAR	6,000	0.00	.00	6,000	0.00	0.00
1103.00 TEACHERS SALARIES-SUMMER	56,015	0.00	.00	56,015	0.00	0.00
1230.00 ADMIN SALARY-OTHER	210,997	1.00	.00	210,997	1.00	1.00
1280.00 NI/REGULAR COUNSELORS - FALL	775,593	6.93	.00	775,593	6.93	6.93
1283.00 NI/REGULAR COUNSELORS - SUMMER	74,241	0.00	.00	74,241	0.00	0.00
1300.00 ADJUNCT SALARIES - FALL	232,472	0.00	.00	232,472	0.00	0.00
1361.00 INSTRUCTIONAL OTHER	123,750	0.00	.00	123,750	0.00	0.00
1440.00 FACILITATORS: P/T ASSIGNMENT	18,175	0.00	.00	18,175	0.00	0.00
1461.00 NON-INSTRUCTIONAL OTHER	24,485	0.00	.00	24,485	0.00	0.00
1470.00 COORDINATORS: P/T ASSIGNMENT	88,742	0.00	.00	88,742	0.00	0.00
1480.00 NI/HOURLY COUNSELORS - FALL	92,748	0.00	.00	92,748	0.00	0.00
1483.00 NI/HOURLY COUNSELORS - SUMMER	10,000	0.00	.00	10,000	0.00	0.00
1485.00 ACADEMIC-NI/NR	4,702	0.00	.00	4,702	0.00	0.00
*** TOTAL: 1000 ***	1,717,920	7.93	.00	1,717,920	7.93	7.93
2150.00 CLASSIFIED-NI/REG/ADMIN	101,952	1.00	.00	101,952	1.00	1.00
2180.00 CLASSIFIED-NI/REG	1,620,629	14.65	.00	1,620,629	14.65	14.65
2194.00 OUT-OF-CLASS PAY: CLASSIFIED	5,207	0.00	.00	5,207	0.00	0.00
2290.00 CLASSIFIED SPECIAL - INSTR	47,000	0.00	.00	47,000	0.00	0.00
2380.00 CLASS NI/NR-STUDENTS	56,106	0.00	.00	56,106	0.00	0.00
2390.00 CLASS-SHORT TERM/TEMP/NI	27,965	0.00	.00	27,965	0.00	0.00

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
2391.00 CLASS-REG/FT-OVERTIME	22,552	0.00	.00	22,552	0.00	0.00
2394.00 CLASS SUBS/NI	31,729	0.00	.00	31,729	0.00	0.00
2455.00 CLASS-I/NR-FEE BASE INSTRUCTOR	162,000	0.00	.00	162,000	0.00	0.00
2480.00 CLASS-I/NR STUDENTS	411,332	0.00	.00	411,332	0.00	0.00
*** TOTAL: 2000 ***	2,486,472	15.65	.00	2,486,472	15.65	15.65
3110.00 STATE TCHRS RMTM SYSTEM	65,176	0.00	.00	65,176	0.00	0.00
3210.00 PUBLIC EMPLOYEES RET SYSTEM	151,478	0.00	.00	151,478	0.00	0.00
3310.00 OASDI	80,245	0.00	.00	80,245	0.00	0.00
3315.00 MEDICARE 1.45%	29,480	0.00	.00	29,480	0.00	0.00
3350.00 PUBLIC AGENCY RET SYSTEM	53	0.00	.00	53	0.00	0.00
3410.00 HEALTH AND WELFARE	476,617	0.00	.00	476,617	0.00	0.00
3510.00 STATE UNEMPLOYMENT INSURANCE	1,015	0.00	.00	1,015	0.00	0.00
3610.00 WORKERS COMPENSATION	435,287	0.00	.00	435,287	0.00	0.00
*** TOTAL: 3000 ***	1,239,351	0.00	.00	1,239,351	0.00	0.00
4300.00 INSTRUCTIONAL SUPPLIES	653,470		.00	653,470		
4310.00 INSTRUCTIONAL SOFTWARE	23,901		.00	23,901		
4430.00 SUBSCRIPTIONS	45,310		.00	45,310		
4500.00 OTHER SUPPLIES	329,701		.00	329,701		
4510.00 NON INSTRUCTIONAL SOFTWARE	1,355		.00	1,355		
*** TOTAL: 4000 ***	1,053,737		.00	1,053,737		
5200.00 TRAVEL/CONFERENCE-INSTRUCTIONA	174,408		.00	174,408		
5201.00 TRAVEL/CONFERENCE-NON INSTRUCT	22,308		.00	22,308		
5202.00 TRAVEL/CONFERENCE-ADMIN	177,317		.00	177,317		
5210.00 MILEAGE/INSTRUCTIONAL	6,019		.00	6,019		
5211.00 MILEAGE/NON-INSTRUCTIONAL	1,596		.00	1,596		
5212.00 MILEAGE/ADMINISTRATION	2,914		.00	2,914		
5300.00 DUES & MEMBERSHIPS	9,347		.00	9,347		
5420.00 LIABILITY INSURANCE	900		.00	900		
5422.00 PROFESSIONAL LIABILITY	2,500		.00	2,500		
5532.00 BOTTLED WATER	100		.00	100		
5540.00 TELEPHONE	960		.00	960		
5630.00 CONTRACTS-RENTS & LEASES	11,231		.00	11,231		
5640.00 CONTRACTS-REPAIRS	1,178		.00	1,178		
5650.00 CONTRACTS-MAINT AGREEMENTS	250,198		.00	250,198		
5690.00 INDIRECT COST	335,425		.00	335,425		
5691.00 PRIOR YEAR ROLLOVERS	1,168,581		.00	1,168,581		
5740.00 ASSESSMENT FEE	38,163		.00	38,163		
5805.00 LICENSE FEES	4,800		.00	4,800		
5810.00 ADVERTISING-PUBLIC RELATIONS	70,385		.00	70,385		
5815.00 PLAQUES/AWARDS W/ENGRAVING	1,500		.00	1,500		
5840.00 CONTRACTED SERVICES	2,682,108		.00	2,682,108		

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE	
5845.00 OVER/SHORT	100		.00	100		
5850.00 BANK CHRG (ANALYSIS & NSF FEE)	160		.00	160		
5891.00 CREDIT CARD/MERCHANT FEES	1,400		.00	1,400		
5900.00 OTHER EXPENSE	5,914,534		.00	5,914,534		
*** TOTAL: 5000 ***	10,878,132		.00	10,878,132		
TOTAL: 1000-5999	17,375,612	23.58	.00	17,375,612	23.58	
6400.00 NEW EQUIPMENT	1,365,988		.00	1,365,988		
6405.00 COMPUTERS	185,765		.00	185,765		
6410.00 FURNITURE (NOT IN FIXED ASSET)	8,233		.00	8,233		
*** TOTAL: 6000 ***	1,559,986		.00	1,559,986		
TOTAL: 1000-6999	18,935,598	23.58	.00	18,935,598	23.58	
7500.00 GRANTS	122,786		.00	122,786		
7610.00 STUDENT BOOK SERVICE	251,902		.00	251,902		
7620.00 OTHER SERVICES - STUDENTS	42,922		.00	42,922		
7900.00 RESERVE FOR CONTINGENCIES	73,839		.00	73,839		
*** TOTAL: 7000 ***	491,449		.00	491,449		
TOTAL: 1000-7999	19,427,047	23.58	.00	19,427,047	23.58	

FU: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	ADJ FTE	BUDGET	ADJ FTE
TOTAL: 8000-8999	18,258,466		.00		18,258,466	
TOTAL: 1000-5999	17,375,612	23.58	.00		17,375,612	23.58
TOTAL: 1000-6999	18,935,598	23.58	.00		18,935,598	23.58
TOTAL: 1000-7999	19,427,047	23.58	.00		19,427,047	23.58

**Restricted / Unrestricted
Combined
General Fund**

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
8120.00 HIGHER EDUCATION ACT	350,274		.00	350,274		
8140.00 TEMP ASSIST FOR NEEDY FAMILIES	104,440		.00	104,440		
8150.00 PELL GRANTS	128,523		.00	128,523		
8151.00 SEOG GRANTS	56,928		.00	56,928		
8160.00 VETERANS	12,478		.00	12,478		
8170.00 FEDERAL REVENUE	1,839,176		.00	1,839,176		
8611.00 STATE GENERAL APPOINTMENT	29,080,722		.00	29,080,722		
8613.00 ENROLLMENT FEE ADMIN 24-BFAP	177,419		.00	177,419		
8615.00 BASIC SKILLS	180,635		.00	180,635		
8616.00 PART-TIME FACULTY COMPENSATION	193,997		.00	193,997		
8621.00 HANDICAPPED STUDENT ALLOWANCE	440,519		.00	440,519		
8622.00 EXTENDED OPPOR PRGMS & SERVC	948,007		.00	948,007		
8623.00 MATRICULATION	878,575		.00	878,575		
8626.00 CALWORKS	350,451		.00	350,451		
8629.00 BLOCK GRANT	791,082		.00	791,082		
8630.00 EDUCATION PROTECTION ACCOUNT	7,729,666		.00	7,729,666		
8659.00 PHYSICAL PLANT/INSTR SUPPORT	1,340,752		.00	1,340,752		
8672.00 HOMEOWNERS PROP TAX RELIEF	134,267		.00	134,267		
8680.00 LOTTERY	1,442,082		.00	1,442,082		
8681.00 MANDATED COSTS	258,804		.00	258,804		
8690.00 OTHER STATE REVENUES	514,141		.00	514,141		
8699.00 STATE INCOME - MISCELLANEOUS	7,858,651		.00	7,858,651		
8811.00 SECURED TAXES	10,567,434		.00	10,567,434		
8812.00 TAXES-SUPPLEMENTAL	103,965		.00	103,965		
8813.00 TAXES-UNSECURED	441,619		.00	441,619		
8817.00 EDUC REV ADJMENT FUND (ERAF)	4,514,232		.00	4,514,232		
8819.00 RDA - RESIDUAL BALANCE	640,000		.00	640,000		
8835.00 CONTRACT EDUCATION	222,658		.00	222,658		
8850.00 RENTS & LEASES	85,793		.00	85,793		
8860.00 INTEREST REVENUES	37,260		.00	37,260		
8872.00 COMM SERV CLASS FEES	311,186		.00	311,186		
8874.00 ENROLLMENT	1,806,203		.00	1,806,203		
8879.00 STUDENT RECORDS	56,347		.00	56,347		
8880.00 NONRESIDENT TUITION	518,276		.00	518,276		
8881.00 PARKING	480,863		.00	480,863		
8899.00 MISCELLANEOUS INCOME	1,635,028		.00	1,635,028		
TOTAL: 8000-8999	67,203,989		.00	67,203,989		
1100.00 TEACHERS SALARY-REGULAR	8,473,769	88.60	.00	8,473,769	88.60	
1102.00 TEACHERS SAL REG/NO STRS	159,411	1.60	.00	159,411	1.60	
1103.00 TEACHERS SALARIES-SUMMER	1,656,015	0.00	.00	1,656,015	0.00	
1105.00 TEACHERS SALARY-DEPT CHAIRS	634,675	6.40	.00	634,675	6.40	
1210.00 ADMIN SALARY-SUPT/VP	367,719	2.00	.00	367,719	2.00	
1220.00 ADMIN SALARY-DEANS	806,196	6.00	.00	806,196	6.00	

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
1230.00 ADMIN SALARY-OTHER	580,877	4.00	.00	580,877	4.00	580,877
1280.00 NI/REGULAR COUNSELORS - FALL	1,365,230	13.45	.00	1,365,230	13.45	1,365,230
1283.00 NI/REGULAR COUNSELORS - SUMMER	74,241	0.00	.00	74,241	0.00	74,241
1290.00 NI/REGULAR LIBRARIANS - FALL	185,793	2.00	.00	185,793	2.00	185,793
1299.00 ACADEMIC RELEASE TIME	447,699	4.70	.00	447,699	4.70	447,699
1300.00 ADJUNCT SALARIES - FALL	3,632,498	0.00	.00	3,632,498	0.00	3,632,498
1303.00 ADJUNCT SALARIES - SUMMER	4,210	0.00	.00	4,210	0.00	4,210
1306.00 TEACHERS SALARIES-UNIT OF PAY	6,400,012	0.00	.00	6,400,012	0.00	6,400,012
1345.00 ACADEMIC-I/NR-HEAD COACHES	70,000	0.00	.00	70,000	0.00	70,000
1361.00 INSTRUCTIONAL OTHER	123,750	0.00	.00	123,750	0.00	123,750
1440.00 FACILITATORS: P/T ASSIGNMENT	18,175	0.00	.00	18,175	0.00	18,175
1460.00 NI-ACCOMPANISTS	3,420	0.00	.00	3,420	0.00	3,420
1461.00 NON-INSTRUCTIONAL OTHER	34,485	0.00	.00	34,485	0.00	34,485
1470.00 COORDINATORS: P/T ASSIGNMENT	88,742	0.00	.00	88,742	0.00	88,742
1480.00 NI/REGULAR COUNSELORS - FALL	191,260	0.00	.00	191,260	0.00	191,260
1483.00 NI/REGULAR COUNSELORS - SUMMER	75,000	0.00	.00	75,000	0.00	75,000
1485.00 ACADEMIC-NI/NR	4,702	0.00	.00	4,702	0.00	4,702
1490.00 NI/REGULAR LIBRARIANS - FALL	114,455	0.00	.00	114,455	0.00	114,455
*** TOTAL: 1000 ***	25,512,334	128.75	.00	25,512,334	128.75	25,512,334
2150.00 CLASSIFIED-NI/REG/ADMIN	2,559,215	25.50	.00	2,559,215	25.50	2,559,215
2180.00 CLASSIFIED NI/REG	9,007,767	138.00	.00	9,007,767	138.00	9,007,767
2190.00 CLASSIFIED SPECIALS-NON INSTR	54,000	0.00	.00	54,000	0.00	54,000
2194.00 OUT-OF-CLASS PAY: CLASSIFIED	44,207	0.00	.00	44,207	0.00	44,207
2200.00 CLASS SALS/INSTRUCTIONAL	1,631,725	27.28	.00	1,631,725	27.28	1,631,725
2290.00 CLASSIFIED SPECIAL - INSTR	97,000	0.00	.00	97,000	0.00	97,000
2380.00 CLASS NI/NR-STUDENTS	56,106	0.00	.00	56,106	0.00	56,106
2382.00 BOARD COMPENSATION	14,400	5.00	.00	14,400	5.00	14,400
2390.00 CLASS-SHORT TERM/TEMP/NI	73,054	0.00	.00	73,054	0.00	73,054
2391.00 CLASS-REG/FT-OVERTIME	172,552	0.00	.00	172,552	0.00	172,552
2394.00 CLASS SUBS/NI	295,729	0.00	.00	295,729	0.00	295,729
2445.00 CLASS-I/NR-ASST COACHES	82,350	0.00	.00	82,350	0.00	82,350
2446.00 PROFESSIONAL EXPERT-CLASSIFIED	111,220	0.00	.00	111,220	0.00	111,220
2455.00 CLASS-I/NR-FEE BASE INSTRUCTOR	162,000	0.00	.00	162,000	0.00	162,000
2480.00 CLASS-I/NR-STUDENTS	536,870	0.00	.00	536,870	0.00	536,870
2490.00 CLASS-SHORT TERM/TEMP/INST	5,262	0.00	.00	5,262	0.00	5,262
2494.00 CLASS SUBS/INST	30,000	0.00	.00	30,000	0.00	30,000
*** TOTAL: 2000 ***	14,933,457	195.78	.00	14,933,457	195.78	14,933,457
3110.00 STATE TCHRS RMT SYSTEM	2,230,895	0.00	.00	2,230,895	0.00	2,230,895
3210.00 PUBLIC EMPLOYEES RET SYSTEM	1,535,199	0.00	.00	1,535,199	0.00	1,535,199
3310.00 OASDI	831,104	0.00	.00	831,104	0.00	831,104
3315.00 MEDICARE 1.45%	529,436	0.00	.00	529,436	0.00	529,436
3350.00 PUBLIC AGENCY RET SYSTEM	2,957	0.00	.00	2,957	0.00	2,957

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
3410.00 HEALTH AND WELFARE	5,789,857	0.00	.00	5,789,857	0.00	0.00
3510.00 STATE UNEMPLOYMENT INSURANCE	18,684	0.00	.00	18,684	0.00	0.00
3528.00 SUI: ADD'L PAYMENTS TO EDD	45,000	0.00	.00	45,000	0.00	0.00
3610.00 WORKERS COMPENSATION	1,273,853	0.00	.00	1,273,853	0.00	0.00
3910.00 OTHER BENEFITS-INSTRUCTIONAL	6,600	0.00	.00	6,600	0.00	0.00
3920.00 OTHER BENEFITS-NON INSTRUCTION	16,500	0.00	.00	16,500	0.00	0.00
3930.00 OTHER BENEFITS-ACAD/ADMIN/SUPV	6,600	0.00	.00	6,600	0.00	0.00
*** TOTAL: 3000 ***	12,286,685	0.00	.00	12,286,685	0.00	0.00
4300.00 INSTRUCTIONAL SUPPLIES	984,088		.00	984,088		
4310.00 INSTRUCTIONAL SOFTWARE	43,110		.00	43,110		
4410.00 MEDIA MATERIALS	7,173		.00	7,173		
4420.00 MEDIA SUPPLIES	11,130		.00	11,130		
4430.00 SUBSCRIPTIONS	55,805		.00	55,805		
4432.00 MICROFICHE SUPPLIES	1,620		.00	1,620		
4500.00 OTHER SUPPLIES	769,235		.00	769,235		
4510.00 NON INSTRUCTIONAL SOFTWARE	7,160		.00	7,160		
4600.00 OTHER EXPENSES	2,105		.00	2,105		
*** TOTAL: 4000 ***	1,881,426		.00	1,881,426		
5130.00 CONTRACTED SVCS-DOCTORS	13,691		.00	13,691		
5200.00 TRAVEL/CONFERENCE-INSTRUCTIONA	310,718		.00	310,718		
5201.00 TRAVEL/CONFERENCE-NON INSTRUCT	22,308		.00	22,308		
5202.00 TRAVEL/CONFERENCE-ADMIN	253,502		.00	253,502		
5210.00 MILEAGE/INSTRUCTIONAL	16,752		.00	16,752		
5211.00 MILEAGE/NON-INSTRUCTIONAL	1,596		.00	1,596		
5212.00 MILEAGE/ADMINISTRATION	2,914		.00	2,914		
5230.00 UPWARD MOBILITY TRAINING EXP	36,000		.00	36,000		
5275.00 BUSINESS EXPENSE STIPENDS	43,394		.00	43,394		
5280.00 CELL PHONE EXPENSE	1,800		.00	1,800		
5300.00 DUES & MEMBERSHIPS	111,013		.00	111,013		
5350.00 POSTAGE EXPENSE	50,000		.00	50,000		
5410.00 PROPERTY INSURANCE	105,000		.00	105,000		
5420.00 LIABILITY INSURANCE	270,900		.00	270,900		
5422.00 PROFESSIONAL LIABILITY	9,500		.00	9,500		
5430.00 SERP PLAN PREMIUM	464,066		.00	464,066		
5440.00 STUDENT INSURANCE	165,000		.00	165,000		
5510.00 NATURAL GAS	206,737		.00	206,737		
5520.00 ELECTRIC	820,000		.00	820,000		
5525.00 FUEL - GASOLINE	100,743		.00	100,743		
5530.00 WATER	307,000		.00	307,000		
5532.00 BOTTLED WATER	10,499		.00	10,499		
5540.00 TELEPHONE	57,960		.00	57,960		
5550.00 TRASH SERVICES	54,400		.00	54,400		

FU: 01 GENERAL FUND

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	PRELIMINARY
5630.00 CONTRACTS-RENTS & LEASES	546,816		.00	546,816		
5640.00 CONTRACTS-REPAIRS	59,211		.00	59,211		
5650.00 CONTRACTS-MAINT AGREEMENTS	951,968		.00	951,968		
5690.00 INDIRECT COST	335,425		.00	335,425		
5691.00 PRIOR YEAR ROLLOVERS	1,168,581		.00	1,168,581		
5700.00 AUDIT, LEGAL & ELECTION EXPENSE	130,000		.00	130,000		
5710.00 LEGAL EXPENSE	400,000		.00	400,000		
5740.00 ASSESSMENT FEE	86,713		.00	86,713		
5741.00 CREDIT CARD FEES	6,500		.00	6,500		
5800.00 CONTRACTS - COUNTY SCHOOLS	93,481		.00	93,481		
5805.00 LICENSE FEES	322,575		.00	322,575		
5810.00 ADVERTISING-PUBLIC RELATIONS	126,766		.00	126,766		
5812.00 CONTRACT SVCS-CLASS SCHEDULES	13,755		.00	13,755		
5815.00 PLAQUES/AWARDS W/ENGRAVING	3,474		.00	3,474		
5820.00 INTEREST EXPENSE	60,500		.00	60,500		
5840.00 CONTRACTED SERVICES	3,558,352		.00	3,558,352		
5845.00 OVER/SHORT	200		.00	200		
5850.00 BANK CHRGS (ANALYSIS & NSF FEE)	6,660		.00	6,660		
5891.00 CREDIT CARD/MERCHANT FEES	49,400		.00	49,400		
5900.00 OTHER EXPENSE	5,965,782		.00	5,965,782		
*** TOTAL: 5000 ***	17,321,652		.00	17,321,652		
TOTAL: 1000-5999	71,935,554	324.53	.00	71,935,554	324.53	
6299.00 BUILDINGS-LEASE/PURCHASE	5,496		.00	5,496		
6310.00 LIBRARY BOOKS	41,700		.00	41,700		
6400.00 NEW EQUIPMENT	1,437,406		.00	1,437,406		
6405.00 COMPUTERS	196,529		.00	196,529		
6410.00 FURNITURE (NOT IN FIXED ASSET)	9,033		.00	9,033		
6419.00 EQUIPMENT-LEASE/PURCHASE	537,699		.00	537,699		
6420.00 NETWORK HARDWARE	550		.00	550		
6430.00 REPLACEMENT EQUIPMENT	1,000		.00	1,000		
*** TOTAL: 6000 ***	2,229,413		.00	2,229,413		
TOTAL: 1000-6999	74,164,967	324.53	.00	74,164,967	324.53	
7490.00 OTHER OUTGOING TRANSFERS	24,000		.00	24,000		
7500.00 GRANTS	123,986		.00	123,986		
7610.00 STUDENT BOOK SERVICE	251,902		.00	251,902		
7620.00 OTHER SERVICES - STUDENTS	42,922		.00	42,922		
7900.00 RESERVE FOR CONTINGENCIES	497,990		.00	497,990		
*** TOTAL: 7000 ***	940,800		.00	940,800		
TOTAL: 1000-7999	75,105,767	324.53	.00	75,105,767	324.53	

FU: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT	FY 14-15		FY 14-15		FY 14-15	
	BUDGET	ADJ FTE	BUDGET	ADJ FTE	PRELIMINARY	BUDGET ADJ FTE
TOTAL: 8000-8999	67,203,989	.00	67,203,989	.00		
TOTAL: 1000-5999	71,935,554	.00	71,935,554	.00		324.53
TOTAL: 1000-6999	74,164,967	.00	74,164,967	.00		324.53
TOTAL: 1000-7999	75,105,767	.00	75,105,767	.00		324.53

Budget Calendar

VICTOR VALLEY COMMUNITY COLLEGE DISTRICT

2014-15 Budget Calendar

Budget Timeline:

Description

<u>Budget Timeline:</u>	<u>Description</u>
December 2, 2013	Program Review Due
December 4, 2013	Budget/Finance Committee: Review Budget Calendar
December 9, 2013	Budget Calendar to President.
January 15, 2014	Preliminary State Budget submitted by Governor.
February 19, 2014	Present Preliminary Budget Assumptions to Committee.
February 21, 2014	Submit Budget Assumptions to President.
March, 2014	Notice all divisions of program adjustments for 2014-15 as needed.
March 7, 2014	Tier I Summaries
April 30, 2014	Tier II Summaries
May 8, 2014	Preliminary Budget review at Finance Committee.
May 15, 2014	Governor's May Revise.
May 15, 2014	Tentative Budget.
June 4, 2014	Develop, review at Finance Budget & Planning Committee, submit to President's office.
June 9, 2014	Tentative Budget to VVC Board of Trustees.
August, 2014	Initiate Program Review for FY 2015-16
August 12, 2014	Budget Workshop presentation to Board of Trustees.
August 20, 2014	Budget Review at Finance, Budget & Planning Committee
August 25, 2014	Final Budget to President's office.
August 26, 2014	Final Budget to Cabinet.
September 2, 2014	Final Budget available for public review in President's office.
September 9, 2014	Public Hearing / Adoption of 2014-15 Final Budget.
September, 2014	Program adjustment notice for FY 2015-16 to Faculty Senate.

Note: The Budget/Finance Committee will convene to review and comment on budget development efforts as necessary.

Retirement Rates

STRS & PERS EMPLOYER CONTRIBUTION RATES

Effective Date	STRS	PERS
July 1, 2013	8.25%	11.44%
July 1, 2014	8.88%	11.77%
July 1, 2015	10.73%	12.60%
July 1, 2016	12.58%	15.00%
July 1, 2017	14.43%	16.60%
July 1, 2018	16.28%	18.20%
July 1, 2019	18.13%	19.90%
July 1, 2020	19.10%	20.40%

GANN Report

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2014-15

DISTRICT NAME: Victor Valley College District
DATE: 08/12/14

I.	2014-15 Appropriations Limit:		
A.	2013-14 Appropriations Limit		<u>\$ 99,567,836</u>
B.	2014-15 Price Factor:	<u>0.9977</u>	
C.	Population factor:		
	1 2012-13 Second Period Actual FTES	<u>9,427.70</u>	
	2 2013-14 Second Period Actual FTES	<u>9,462.34</u>	
	3 2014-15 Population change factor	<u>1.0037</u>	
	(line C.2. divided by line C.1.)		
D.	2012-13 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>99,706,384</u>
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		<u>\$ -</u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		
G.	2014-15 Appropriations Limit		<u>\$ 99,706,384</u>
II.	2014-15 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$ 34,881,266</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>1,646,877</u>
C.	Local Property taxes		<u>11,426,097</u>
D.	Estimated excess Debt Service taxes		<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.		<u>-</u>
F.	Interest on proceeds of taxes		<u>38,787</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		
H.	2014-15 Appropriations Subject to Limit		<u>\$ 47,993,027</u>

Glossary

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 apportionment's, 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 graduated 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.

**Victor Valley College
Comparative Financial Data
2000-2001 through 2012-2013**

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>	<u>State Rank</u>
2000-2001	\$ 24,880,592	\$ 13,221,690	53.14%	19th
2001-2002	\$ 29,999,292	\$ 16,492,835	54.98%	5th
2002-2003	\$ 33,120,468	\$ 18,443,113	55.68%	4th
2003-2004	\$ 31,408,430	\$ 17,443,163	55.54%	3rd
2004-2005	\$ 33,805,417	\$ 19,619,240	58.04%	2nd
2005-2006	\$ 38,769,218	\$ 21,756,229	56.12%	5th
2006-2007	\$ 42,670,004	\$ 24,404,227	57.19%	3rd
2007-2008	\$ 42,606,931	\$ 24,775,990	58.15%	1st
2008-2009	\$ 46,712,388	\$ 25,653,715	54.92%	7th
2009-2010	\$ 46,719,792	\$ 25,752,490	55.12%	3rd
2010-2011	\$ 45,992,689	\$ 26,388,123	57.37%	1st
2011-2012	\$ 47,210,000	\$ 25,329,397	53.65%	5th
2012-2013	\$ 48,473,744	\$ 27,099,521	55.91%	1st

SOURCE: Fiscal Data Abstracts 1998-99 - 2012-13 published by the Chancellor's Office

**Victor Valley College
Comparative Financial Data
1998-1999 through 2012-2013**

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

	<u>Adjusted</u> <u>Beginning</u> <u>Balance</u>	<u>Total %</u> <u>Change</u>	<u>Revenue</u>	<u>Total %</u> <u>Change</u>	<u>Expenditures</u>	<u>Total %</u> <u>Change</u>	<u>Revenue</u> <u>Less</u> <u>Expenditures</u>	<u>Total %</u> <u>Change</u>	<u>Other</u>	<u>Restricted</u> <u>Unrestricted</u> <u>Ending</u> <u>Balance</u>	<u>Total %</u> <u>Change</u>	<u>Annual %</u> <u>Change in</u> <u>Fund</u> <u>Balance</u>	<u>Expenses</u> <u>per FTEs</u>	<u>%</u> <u>Change</u> <u>Since</u> <u>98-'99'</u>
1998-1999	\$ 2,404,338		\$ 29,738,765		\$ 28,171,417		\$ 1,567,348		\$ (782,231)	\$ 3,189,455			\$ 4,234	
1999-2000	\$ 1,873,727	-22.07%	\$ 31,355,965	5.44%	\$ 31,214,450	10.80%	\$ 141,515	-80.87%	\$ (536,991)	\$ 1,478,251	-53.85%	-53.65%	\$ 4,250	0.38%
2000-2001	\$ 1,758,880	-6.13%	\$ 38,296,105	22.13%	\$ 35,957,046	15.19%	\$ 2,339,059	1552.87%	\$ (151,773)	\$ 3,946,166	166.95%	166.95%	\$ 4,610	8.88%
2001-2002	\$ 3,829,174	117.71%	\$ 40,445,315	5.61%	\$ 39,280,697	9.24%	\$ 1,164,618	-50.21%	\$ (1,251,088)	\$ 3,742,704	-5.16%	-5.16%	\$ 4,991	17.88%
2002-2003	\$ 3,751,309	-2.03%	\$ 40,133,706	-0.77%	\$ 41,001,462	4.38%	\$ (867,756)	-174.51%	\$ 108,816	\$ 2,992,369	-20.05%	-20.05%	\$ 4,820	13.85%
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	14.48%
2004-2005	\$ 1,647,531	-44.57%	\$ 43,457,809	7.02%	\$ 42,673,832	8.24%	\$ 783,977	77.73%	\$ (288,041)	\$ 2,143,467	-6.53%	-6.53%	\$ 4,649	9.80%
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	24.82%
2006-2007	\$ 3,555,779	68.90%	\$ 56,362,311	11.73%	\$ 55,851,199	16.89%	\$ 511,112	-80.54%	\$ (254,004)	\$ 3,812,887	7.23%	7.23%	\$ 6,386	50.84%
2007-2008	\$ 3,812,887	7.23%	\$ 60,040,485	6.53%	\$ 59,935,279	7.31%	\$ 105,206	-78.42%	\$ -	\$ 3,918,093	2.76%	2.76%	\$ 6,507	53.69%
2008-2009	\$ 6,918,093	81.44%	\$ 63,441,496	5.68%	\$ 59,473,699	-0.77%	\$ 3,967,797	3871.49%	\$ -	\$ 10,885,890	177.84%	177.84%	\$ 5,931	40.09%
2009-2010	\$ 10,899,622	57.55%	\$ 70,295,121	10.80%	\$ 69,537,579	18.92%	\$ 757,542	-80.91%	\$ -	\$ 11,657,164	7.09%	7.09%	\$ 6,952	64.28%
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%	\$ 5,726	34.74%
2011-2012	\$ 20,410,754	38.31%	\$ 54,220,134	-10.38%	\$ 56,973,033	-0.76%	\$ (2,752,899)	-188.17%	\$ (425,334)	\$ 17,232,521	0.17%	0.17%	\$ 6,066	31.58%
2012-2013	\$ 17,622,499	-13.68%	\$ 51,782,398	-4.50%	\$ 58,091,125	1.95%	\$ (6,308,727)	129.17%	\$ (349,348)	\$ 10,964,424	-36.37%	-36.37%	\$ 6,261	25.45%

SOURCE: Fiscal Data Abstracts 1998-1999 thru 2012-2013 published by the Chancellor's Office (311-Reports)

**Victor Valley College
Comparative Financial Data
2000-2001 through 2012-2013**

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>
2000-2001	\$ 1,737,586	106.49%	\$ 22,578,663	24.85%	\$ 13,979,856	12.47%	\$ 38,296,105	22.13%
2001-2002	\$ 1,094,187	-37.03%	\$ 24,649,893	9.17%	\$ 14,701,235	5.16%	\$ 40,445,315	5.61%
2002-2003	\$ 1,318,542	20.50%	\$ 22,584,244	-8.38%	\$ 16,230,920	10.41%	\$ 40,133,706	-0.77%
2003-2004	\$ 1,485,087	12.63%	\$ 21,184,999	-6.20%	\$ 17,938,367	10.52%	\$ 40,608,453	1.18%
2004-2005	\$ 1,198,154	-19.32%	\$ 29,702,677	40.21%	\$ 12,556,978	-30.00%	\$ 43,457,809	7.02%
2005-2006	\$ 1,833,376	53.02%	\$ 34,650,712	16.66%	\$ 13,961,493	11.19%	\$ 50,445,581	16.08%
2006-2007	\$ 3,115,071	69.91%	\$ 40,928,670	18.12%	\$ 12,318,571	-11.77%	\$ 56,362,311	11.73%
2007-2008	\$ 3,185,227	2.25%	\$ 41,239,867	0.76%	\$ 13,815,391	12.15%	\$ 58,240,485	3.33%
2008-2009	\$ 4,144,202	30.11%	\$ 41,047,378	-0.47%	\$ 13,201,337	-4.44%	\$ 58,392,917	0.26%
2009-2010	\$ 4,628,602	11.69%	\$ 40,113,658	-2.27%	\$ 14,809,653	12.18%	\$ 59,551,913	1.98%
2010-2011	\$ 4,750,389	2.63%	\$ 43,166,998	7.61%	\$ 12,579,566	-15.06%	\$ 60,496,953	1.59%
2011-2012	\$ 2,909,636	-38.75%	\$ 38,687,417	-10.38%	\$ 12,623,081	0.35%	\$ 54,220,134	-10.38%
2012-2013	\$ 1,916,307	-34.14%	\$ 38,125,115	-1.45%	\$ 11,740,976	-6.99%	\$ 51,782,398	-4.50%

SOURCE: Fiscal Data Abstracts 2000-2001 through 2012-2013 published by the Chancellor's Office

**Victor Valley College
Comparative Financial Data
2000-2001 through 2013-2014**

TOTAL GENERAL FUND EXPENDITURES BY TYPE

	Academic Salaries	Total % Change	Classified Salaries	Total % Change	Benefits	Total % Change	Supplies, Materials, Services	Total % Change	Capital Outlay	Total % Change	Total	Total % Change	Expense Per FTEs	Annual % Change
2000-2001	\$ 14,239,439	13.74%	\$ 8,083,654	12.04%	\$ 3,988,843	14.54%	\$ 6,379,965	12.41%	\$ 3,285,145	40.44%	\$ 35,957,046	15.19%	\$ 4,610	8.47%
2001-2002	\$ 15,652,183	9.92%	\$ 9,317,001	15.26%	\$ 4,845,683	22.08%	\$ 6,791,757	6.45%	\$ 2,674,063	-18.60%	\$ 39,280,697	9.24%	\$ 4,991	8.26%
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%	\$ 6,846,631	15.64%	\$ 5,582,504	-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%	\$ 7,638,152	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%	\$ 1,788,417	-39.13%	\$ 56,873,997	1.83%	\$ 6,174	(0.03)
2008-2009	\$ 24,957,183	3.68%	\$ 13,599,678	2.04%	\$ 8,851,942	0.52%	\$ 9,819,227	10.68%	\$ 1,234,977	-31.33%	\$ 58,463,007	2.79%	\$ 5,930	(0.06)
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	0.19
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%	\$ 5,726	(0.17)
2011-2012	\$ 23,695,820	-6.20%	\$ 13,661,783	5.40%	\$ 14,355,982	45.53%	\$ 10,905,602	32.28%	\$ 980,275	-5.73%	\$ 63,599,472	10.85%	\$ 6,771	0.18
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	(0.08)
2013-2014	\$ 24,641,854	-2.30%	\$ 13,359,035	7.02%	\$ 10,725,209	-7.63%	\$ 9,352,379	25.38%	\$ 1,328,985	0.94%	\$ 59,405,462	2.26%	\$ 6,330	0.01

SOURCE: Fiscal Data Abstracts 2000-2001 through 2011-2012 published by the Chancellor's Office
2013-14 Unaudited College Financial Reports

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.

**Administrative
Procedure
Budget Development
AP 6200**

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 *PRAISE¹ 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
<p>MANDATED Allocation requested is mandated by statute or regulatory agency.</p>	<p>HIGH PRIORITY Allocation requested must be funded. ALL requests identified as MANDATED will be given a HIGH PRIORITY.</p>
<p>RETURN TO BASE-LEVEL FUNCTIONING 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.</p>	<p>MEDIUM PRIORITY Allocation requested is recommended for funding pursuant to its rank (collaboratively assigned within each division).</p>
<p>IMPROVE EFFICIENCY Allocation requested may enable an improvement in efficiency and, therefore, have a college-wide impact.</p>	<p>LOW PRIORITY Allocation requested is recommended for funding only if all medium priority requests are allocated.</p>
<p>INNOVATION Allocation requested may enable moving in a new direction, but is not necessary to address campus needs.</p>	<p>NOT A PRIORITY Allocation requested is not recommended for funding at this time, but should be routed to grants development personnel for possible alternative funding sources.</p>

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.

¹ Program Review and Allocations for Institutional Strategies for Excellence

Changes made by Finance, Budget and Planning Committee 11/29/2012
 Changes adopted by College Council, 1st reading 03/06/13
 Adopted by College Council, 2nd reading 03/20/13

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"> PRAISE Report (NI) for the administrative function Summary across all related instructional and non-instructional programs 	Instruction	Executive Vice President	<ul style="list-style-type: none"> Strategic Direction for Instructional Division Prioritized Budget Requests
	Dean, Academic Programs	<ul style="list-style-type: none"> PRAISE Report (NI) for the administrative function Summary across all related instructional and non-instructional programs 			
	Dean, Academic Programs	<ul style="list-style-type: none"> PRAISE Report (NI) for the administrative function Summary across all related instructional and non-instructional programs 			
Humanities, Arts, and Social Sciences (includes Library)	Dean, Academic Programs	<ul style="list-style-type: none"> PRAISE Report (NI) for the administrative function Summary across all related instructional and non-instructional programs 			
	Dean, Academic Programs	<ul style="list-style-type: none"> PRAISE Report (NI) for the administrative function 			
Instruction Office	Dean, Academic Programs	<ul style="list-style-type: none"> PRAISE Report (NI) for the administrative function 			
Institutional Effectiveness and Research	Executive Dean	<ul style="list-style-type: none"> PRAISE Report (NI) 			
Office of the Executive Vice President	Executive Vice President	<ul style="list-style-type: none"> PRAISE Report (NI) for administrative function PRAISE Report (NI) for administrative support Student Services 			

Office of Student Services	Dean, Student Services	<ul style="list-style-type: none"> ▪ PRAISE Report (NI) for administrative function ▪ Division Summary across all instructional and non-instructional functions and programs under charge 	Student Services	Executive Vice President	<ul style="list-style-type: none"> ▪ Strategic Direction for Student Services Division ▪ Prioritized Budget Requests
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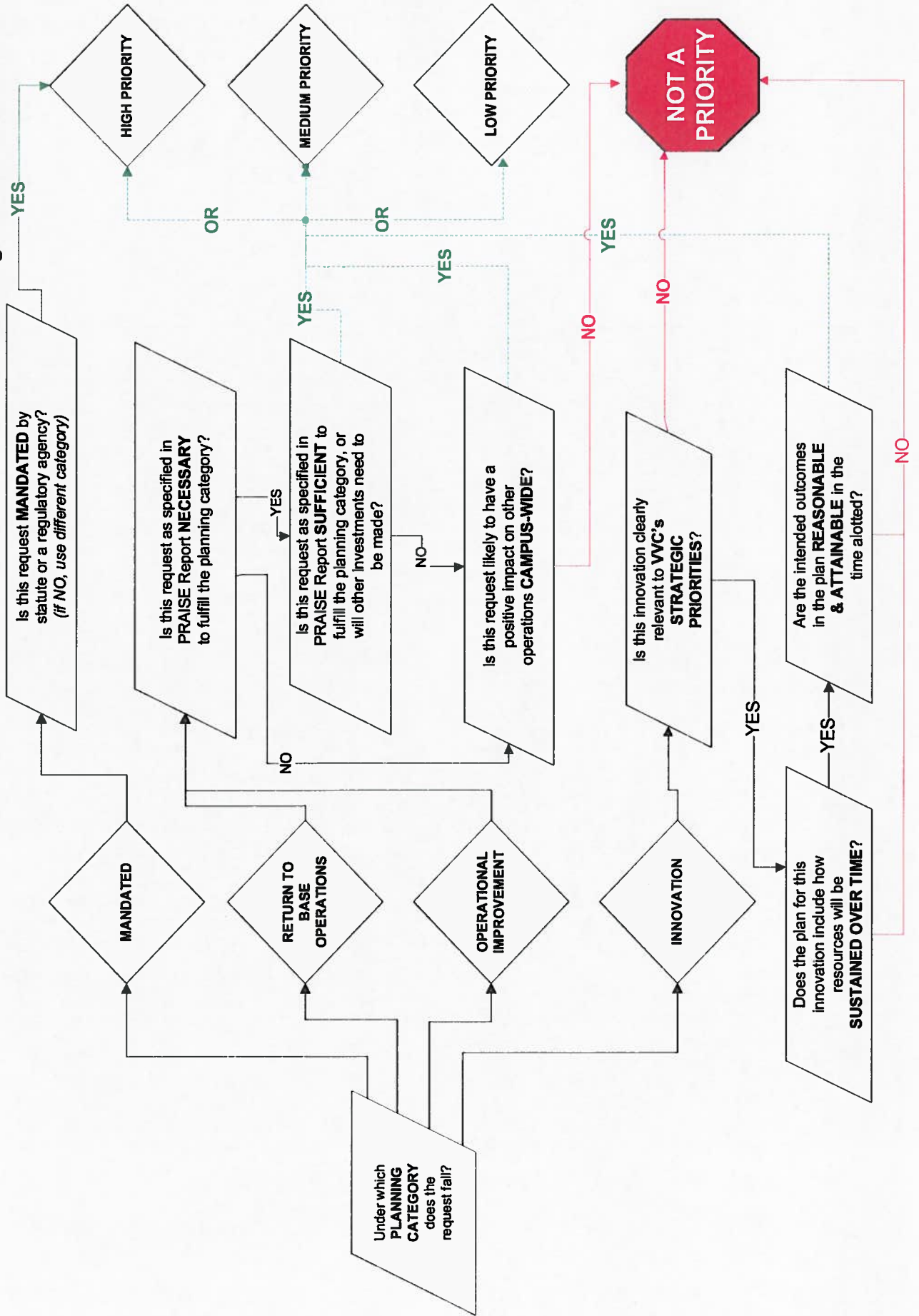
Appendix A
Table 1. Two-tiered Division Review - Units, Administrators, and Outputs
(NI = Non-instructional; I = Instructional)

TIER 1		TIER 2		
UNIT	ADMIN	UNIT	ADMIN	ADMIN
Auxiliary Services/ Print Shop	Director	PRAISE Report (NI)	Administrative Services	<ul style="list-style-type: none"> ▪ Strategic Direction for Administrative Services Division ▪ Prioritized Budget Requests
Facilities	Director	PRAISE Report (NI)	Vice President	
Fiscal Services	Director	PRAISE Report (NI)	Executive Office	
Maintenance & Operations	Director	PRAISE Report (NI)	Superintendent/ President	
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)		
Human Resources Office	Vice President	PRAISE Report (NI)		

Office of the Superintendent/ President	Superintendent/ President	PRAISE Report (NI)			Requests ▪ Overall Strategic Direction for the College (aka Annual State of the College Report)
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Appendix B

Planning Priorities Decision Flow



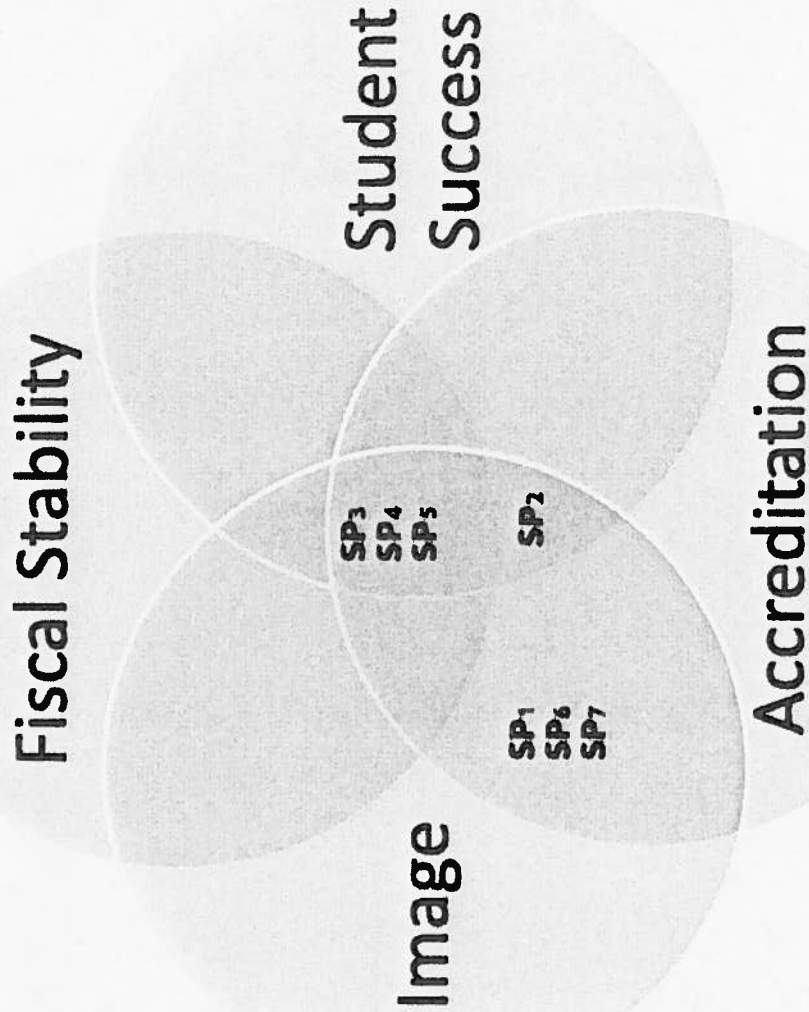
Appendix C

Rubric for Evaluating Prioritized Augmentation Requests

FACTOR	POOR 1	SATISFACTORY 2	GOOD 3	EXCELLENT 4
Relevance of program EMP goal to Strategic Planning Priorities	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.
Progress to date on implementation of program EMP-related key strategies	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.
Impacts to date on program EMP goal	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.
Reasonableness of proposed improvements to key strategies	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.
Reasonableness of resources requested	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.
Reasonableness of intended impact on District goals	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. 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 Augmentation Rubric

Relevance of Program EMP Goal to Strategic Priorities

FACTOR	1	2	3	4
Linkage of Program EMP Goal to Strategic Priorities Identified in VVC EMP 2012.	- Program EMP goal is not linked to any of the 3 core Strategic Priorities: SP3 = Program Innovation; SP4 = Performance Outcomes; SP5 = Community Partnerships	- Program EMP goal is clearly linked to 1 of the core Strategic Priorities: SP3 = Program Innovation; SP4 = Performance Outcomes; SP5 = Community Partnerships	- Program EMP goal is clearly linked to 2 of the core Strategic Priorities: SP3 = Program Innovation; SP4 = Performance Outcomes; SP5 = Community Partnerships	- Program EMP goal is clearly linked to all 3 of the core Strategic Priorities: SP3 = Program Innovation; SP4 = Performance Outcomes; SP5 = Community Partnerships

Reasonableness of Proposed Improvements to Key Strategies

FACTOR	1	2	3	4
Clarity of the Improvement Plan	- Proposed plan is not connected to program needs. - Proposed plan's impacts are not logically connected to the EMP and/or SPs. - Proposed plan is not thorough and/or well-detailed.	- Proposed plan is somewhat connected to program needs. - Proposed plan's impacts lack connection to the EMP and/or SPs. - Proposed plan lacks thoroughness and detail.	- Proposed plan is connected to program needs. - Proposed plan's impacts are connected to the EMP and/or SPs. - Proposed plan is more thorough and well-detailed.	- Proposed plan is clearly connected to program needs. - Proposed plan's impacts are logically connected to the EMP and/or SPs. - Proposed plan is thorough and well-detailed.
Evidence of Learning	- Evidence includes little or no quantitative and qualitative measures. - Evidence demonstrates little or no history of need and how needs may have changed. - Evidence demonstrates that assessment results are discussed little if at all within the program. - Evidence demonstrates no evaluation of current year plan. - Evidence demonstrates no discussion of the impact of resources allocated in current year.	- Evidence includes some quantitative and qualitative measures. - Evidence demonstrates a partial history of need and how needs may have changed. - Evidence demonstrates that some assessment results are discussed within the program. - Evidence demonstrates some evaluation of the current year plan. - Evidence demonstrates some discussion of the impact of resources allocated in current year.	- Evidence includes quantitative and qualitative measures. - Evidence demonstrates a history of need and how needs may have changed. - Evidence demonstrates that assessment results are discussed within the program. - Evidence demonstrates evaluation of the current year plan. - Evidence demonstrates the impact of resources allocated in current year.	- Evidence includes detailed quantitative and qualitative measures. - Evidence demonstrates a clear history of need and how needs may have changed. - Evidence demonstrates that assessment results are widely discussed within program. - Evidence demonstrates thorough evaluation of the current year plan. - Evidence demonstrates thorough discussion of the impact of resources allocated in current year.
Measurable and Feasible Impacts on Goals	- Goals(s) is/are not appropriate to the identified needs. - Goal(s) is/are not stated in measurable terms. - Goal(s) is/are not attainable and/or sustainable.	- Goals(s) is/are somewhat appropriate to the identified needs. - Goal(s) is/are somewhat stated in measurable terms. - Goal(s) is/are somewhat attainable and sustainable.	- Goals(s) is/are appropriate to the identified needs. - Goal(s) is/are stated in measurable terms. - Goal(s) is/are attainable and sustainable.	- Goals(s) is/are clearly appropriate to the identified needs. - Goal(s) is/are clearly stated in measurable terms. - Goal(s) is/are clearly attainable and sustainable.

Reasonableness of Resources Requested			
FACTOR	1	2	3
<p>Necessity of Resources Requested</p>	<ul style="list-style-type: none"> - Resources requested are not connected to teaching and learning or delivery of services. - Resources requested are not connected to the program's outcomes. - Resources requested are not connected to the EMP and/or SPs. 	<ul style="list-style-type: none"> - Resources requested are somewhat connected to teaching and learning or delivery of services. - Resources requested are somewhat connected to the program's outcomes. - Resources requested are somewhat connected to the EMP and/or SPs. 	<ul style="list-style-type: none"> - Resources requested are clearly connected to teaching and learning or delivery of services. - Resources requested are clearly connected to the program's outcomes. - Resources requested are clearly connect to the EMP and/or SPs.
<p>Sufficiency of Resources Requested</p>	<ul style="list-style-type: none"> - Resources requested are inadequate to meet program's identified needs. - Resources requested do not consider cross-program impacts. - Resources requested do not consider total cost of ownership (TCO) as in contracts, training, maintenance, facilities, furniture, etc. (secondary effects implementing proposed improvements). 	<ul style="list-style-type: none"> - Resources requested are somewhat adequate to meet program's identified needs. - Resources requested somewhat consider cross-program impacts. - Resources requested somewhat consider total cost of ownership (TCO) as in contracts, training, maintenance, facilities, furniture, etc. (secondary effects implementing proposed improvements). 	<ul style="list-style-type: none"> - Resources requested are clearly adequate to meet the program's identified needs. - Resources requested clearly consider cross-program impacts. - Resources requested clearly consider total cost of ownership (TCO) as in contracts, training, maintenance, facilities, furniture, etc. (secondary effects implementing proposed improvements).

