West Valley-Mission Community College District

July 1, 2026 – June 30, 2027

Tentative Budget

"Building Silicon Valley's Future…
One student at a time."

West Valley College

West Valley-Mission
Community College District

MISSION COLLEGE
SANTA CLARA

INTRODUCTION

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

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

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

The revenues and expenditure for each fund must be balanced; otherwise, the fund balance will be used to align revenues with expenditure.

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

The Tentative Budget is a projection of revenues and expenditures and was prepared using the Governor's State budget released on May 14, 2026, and adjusted for the District's enrollment goal, efficiency goal, and operating expenses. The Tentative Budget must be presented to the Board as outlined in the California Code of Regulations. These requirements include the schedule for the adoption of the Tentative Budget before July 1, 2026.

Police Captain Jorge Gutierrez with therapy dog Beatrice.

BOARD OF TRUSTEES

Name	Office	Term Expires
Adrienne Grey	President	2028
Susan Fish	Vice President	2026
Paul Fong	Trustee	2028
Anne Kepner	Trustee	2026
Randi Kinman	Trustee	2028
Diane Lamkin	Trustee	2026
Karl Watanabe	Trustee	2028
Johah Pirnejad	Student Trustee MC	
Ella Rae	Student Trustee WVC	

ADMINISTRATION

Bradley J. Davis	Chancellor
Seher Awan	President, Mission College
Jennifer Taylor-Mendoza	President, West Valley College
Laura Benson (interim)	Vice Chancellor, Human Resources
Dan Borges (interim)	Vice Chancellor, Information and Education Technology
Ngoc Chim	Vice Chancellor, Finance and Administration
Terrance DeGray	Vice Chancellor, Facilities Development and Operations
Chris Rolen	Vice Chancellor, Public Health and Safety/Police Chief
Tanya Anderson	Vice President, Student Services, West Valley College
Anthony Djedi	Vice President, Administrative Services, West Valley College
Andrea Vizenor	Vice President, Strategy and Equity, West Valley College
Joe Morello (interim)	Vice President, Instruction, West Valley College
Omar Murillo	Vice President, Student Services, Mission College
Danny Nguyen	Vice President, Administrative Services, Mission College
Lorrie Ranck	Vice President, Instruction, Mission College
Melissa Johns	Associate Vice Chancellor, Advancement
John Vlahos	Associate Vice Chancellor, Intercollegiate Athletics
Chris Dyer (interim)	Executive Director, Educational Services and Success
Cade Story-Yetto	Chief of Staff

DISTRICT COUNCIL

Faculty:	
Jeff Cormier	President, MC Academic Senate
Meg Farrell	President, WVC Academic Senate
James Schweppe	President, WVM Federation of Teachers/AFT 6554
Christine Stanton	Faculty Representative, WVC
Classified:	
Amanda Marshall	President, MC Classified Senate

Andrae Wara Macapinlac	President, WVC Classified Senate
Kay Van Kirk	President, District Classified Senate
Ryan Kapowich	WVMCEA President

Student:

	President, MC ASO
	President, WVC ASG
	MC Student Representative
	WVC Student Representative

Management:

Seher Awan	President, Mission College
Jennifer Taylor-Mendoza	President, West Valley College
Ana Lobato	Managers Association Representative
Yuko Kawasaki	District

Non-voting:

Bradley J. Davis	Chancellor
Laura Benson (interim)	Vice Chancellor, Human Resources
Ngoc Chim	Vice Chancellor, Finance and Administration
Cade Story-Yetto	Facilitator, District

Support Staff:

Rebecca Alvarez	Recorder

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CHANCELLOR'S
BUDGET MESSAGE

West Valley-Mission
Community College District

Dear Colleagues,

The 2026-27 West Valley-Mission Community College District budget exemplifies our firm commitment to aligning our resources with our core vision and values. Our primary objective remains to fortify the District's financial foundation, ensuring it serves our academic mission, our dedication to student success, and our role in the community.

Silicon Valley has long been a beacon of inspiration and hope to the world. By virtue of a community support funding model, our residents have contributed steadfast financial support to our district that will allow us to serve the next generation of thinkers, dreamers, and doers in the region. Through a process of participatory governance and committee input, our faculty, staff, and administrators have shaped a budget that thoughtfully aligns our resources with our priorities.

Guided by our shared vision and championed by our Board of Trustees, this collaborative process ensures that our financial strategies—spanning the oversight and management of revenue, expenditures, investments, and grants—reflect rigorous fiscal prudence and a deep commitment to upholding public trust.

With this budget, we are committed to:

- Elevating student success and dismantling barriers to achievement.
- Implementing innovative methods in teaching and learning.
- Championing social justice and equity.
- Providing fair compensation to our devoted employees.
- Ensuring our campuses are safe and accessible.
- Upgrading and repairing our infrastructure and technological resources.

Our history of prudent and balanced budgets positions us well to manage growth and navigate challenges. As we have before, we are poised to overcome the latest fiscal challenges presented by statewide revenue shortfalls. Although these shortfalls pose a significant test to districts across the state, our extensive fiscal planning ensures that we can maintain the continuity of our educational and operational endeavors. In facing these challenges, the Board of Trustees and I remain profoundly grateful for and inspired by the dedication and innovative spirit that thrive within our district community.

In conclusion, I extend my heartfelt thanks to all who have played a crucial role in the innovative and important work of shaping the 2026-27 budget.

Respectfully,

Bradley J. Davis
Chancellor
West Valley-Mission Community College District

BUDGET OVERVIEW

2026-2027 BUDGET OVERVIEW

State Budget Information

West Valley-Mission Community College District is one of the 73 locally governed districts in the California Community College (CCC) system. A district's apportionment allocation is determined by the Board of Governors and the State Chancellor's Office following adoption of the State Budget. Funding allocations are derived from a combination of state and local revenue sources, including student enrollment fees. The level of funding provided to community college districts is influenced by local property tax collections, statewide economic conditions, General Fund revenues, and the fiscal priorities of the Governor and State Legislature.

State funding for community colleges is governed by Proposition 98, which guarantees that approximately 40 percent of the state's General Fund is allocated to K-12 education and community colleges. The share of Proposition 98 funding specifically allocated to community colleges varies annually based on statewide fiscal conditions and policy decisions.

West Valley-Mission Community College District ("District") is one of nine "community-supported" (basic aid) districts in the State of California. As a community-supported district, West Valley-Mission is no longer reliant on state apportionment for Unrestricted General Fund operations; however, the District continues to receive state funding for student services categorical programs.

The District became community-supported at the conclusion of Fiscal Year (FY) 2012-13, when local property tax revenues and enrollment fee revenues exceeded the total funding that would have been provided under the State's funding formula. As a result, the District is not impacted when there is a state funding shortfall.

As a community-supported college district, the District is in a unique and advantageous financial position. Local property tax revenues that exceed the State funding formula provide a more stable and predictable source of revenue. This financial stability reduces exposure to state budget volatility and broader economic uncertainty. Additionally, the District has greater flexibility in allocating resources to address local priorities, allowing for increased investment in instructional programs, student support services, employee compensation, and facilities and infrastructure improvements. Collectively, these advantages strengthen the District's capacity to enhance the overall educational experience for students.

Student-Centered Funding Formula (SCFF): The State Chancellor's Office implemented the Student-Centered Funding Formula (SCFF) in FY 2018-19. The intent of the formula was to increase funding for districts that serve higher proportions of historically underrepresented and low-income students, incentivize improvements in student outcomes, and reduce the emphasis on enrollment growth so that colleges can focus on student success.

The State Chancellor's office calculates SCFF funding annually for each district based on three components: a base allocation, a supplemental allocation, and a student success allocation, weighted at a 70-20-10 split, respectively. Credit full-time equivalent students (FTES) are funded using a three-year average, while noncredit FTES are funded using current-year data reported on the CCSF-320 Attendance Report at P2 for the Tentative Budget. The P3 data is used in the calculation for the Final Budget.

The State Chancellor's office implemented a rebasing of the SCFF funding floor in FY 2025-26. Under this change, the total computational revenue (TCR) from FY 2024-25 will serve as the base level of funding, representing the minimum amount a community college district may receive. Each year, funding will be determined based on the higher of either the current year's SCFF calculation or the FY 2024-25 base amount. Moving forward, the rebased funding floor will no longer receive an automatic cost-of-living adjustment (COLA).

For FY 2024-25, the District's calculated TCR using the SCFF was $95.3 million, which establishes the District's funding base moving forward. The preliminary SCFF calculation for FY 2026-27 yields $107.5 million; therefore, the District's applied TCR for FY 2026-27 will be $107.5 million. This increase in funding is primarily attributable to increased enrollment and improved performance metrics, such as graduation and transfer rates. If the District were not community-supported, the level of State apportionment calculated using the SCFF would not be sufficient to sustain current District operations.

The District allocates resources using its internal resource allocation model to support operational and strategic priorities. As a community-supported district, the SCFF calculation does not impact the District's revenue. However, the District continues to monitor and calculate the SCFF funding for comparative and planning purposes, demonstrating the potential financial impacts. Based on the SCFF calculation, the District continues to maintain its community-supported status in the budget year.

January Proposed State Budget:

On January 9, 2026, the Governor released his budget proposal for FY 2026-27. Under the proposal, the overall State Budget would be higher than in FY 2025-26, increasing by about 8.7% to $348.9 billion. The budget focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals. The budget addresses an estimated deficit of $2.9 billion which is less than the $13 billion projected in the 2025 Budget Act.

The budget proposal includes ongoing funding for a 2.41% COLA. It also includes $87.2 million to cover systemwide enrollment growth of 1.5% over two years. One-time funding in the proposal includes $120.7 million to address deferred maintenance, $100 million for another investment in the Student Support Block Grant, $36 million to fully scale the Common Cloud Data Platform, and $35 million to scale and institutionalize the Credit for Prior Learning Initiative. There is also a proposal to fund capital outlay from Proposition 2 to support 39 projects.

The Administration acknowledges the risks posed by significant revenue volatility and cost pressures from federal policy actions and intends to monitor the issues over the next few months to incorporate into its revised budget proposal.

May Revision:
The Governor's May Revision for 2026-27 reflects a modestly stronger fiscal position than anticipated in January, with total state expenditure proposed at $349.4 billion, an increase of approximately 8.8 percent over the prior year. General Fund spending is projected at $246.6 billion, which is higher than the prior year. Revenues are expected to come in higher than expected due to stock market performance. The positive outlook has allowed the Administration to present a balanced budget for 2026-27.

Despite this improvement, the state continues to face ongoing structural budget challenges. The May Revision acknowledges that recent revenue gains may be volatile and unsustainable, particularly given their reliance on capital gains and economic conditions tied to financial markets. At the same time, expenditure pressures in health and human services programs such as Medi-Cal and CalFresh are increasing due to caseload growth and federal policy changes. The Administration proposes a combination of solutions, including targeted revenue enhancements, expenditure adjustments, and multi-year plans to maintain balance through 2027-28.

The proposal also places strong emphasis on rebuilding fiscal resilience. Total reserves are estimated to reach $29.9 billion by the end of 2026-27, up significantly from January projections. This includes deposits to the Rainy Day Fund, the Public School System Stabilization Account, and other reserve accounts, along with a new temporary "holding account" designed to preserve surplus resources for future years. Collectively, these actions aim to position the state to better withstand economic downturns while addressing longer-term structural imbalances.

The May Revision for California Community Colleges emphasizes stability in core funding while continuing targeted investments aligned with the system's Vision 2030 goals. Overall Proposition 98 funding for the system is revised upward, with total community college resources increasing modestly compared to the January proposal. The Administration maintains its approach to supporting existing programs, limiting major new commitments, and preserving continuity in funding streams.

A key component of the proposal is a 4.31 percent cost-of-living adjustment (COLA) for apportionments, totaling approximately $438 million. This includes both the statutory COLA (2.87 percent) and an additional discretionary component (1.4 percent). As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave. The budget also continues previously planned enrollment growth of 1.5 percent over two years and provides COLA adjustments for selected categorical programs, contributing to an overall increase in ongoing funding for the system.

In addition to ongoing support, the May Revision includes continued one-time investments in priority areas such as deferred maintenance, student support services, technology infrastructure, and workforce development initiatives. New funding is proposed to expand adult learner demonstration projects, while ongoing investments in areas such as Credit for Prior Learning and the Common Cloud Data Platform are maintained. While these targeted investments support system goals, the proposal largely relies on one-time funding and does not significantly expand ongoing commitments, reflecting the state's cautious fiscal approach amid longer-term uncertainty.

State Community Colleges Budget Assumptions:

Description	1/9/26	5/14/26
On-going Adjustments	Amount*	Amount*
SCFF COLA	2.41%	2.87%
SCFF Discretionary COLA (AB 65)	0.00%	1.40%
COLA for DSPS, EOPS, CARE, CalWORKS, Adult Ed, Apprenticeship RSI, Childcare Tax Bailout, Mandated Block Grant	2.41%	2.87%
Enrollment Growth 2025-26 (1.0%)	$55.3	$55.3
Enrollment Growth 2026-27 (0.5%)	$31.9	$33.9
Calbright College Support	$38.1	$38.1
California Healthy School Pathway Program	$14.3	$14.3
Student Housing Lease Revenue Bond Payments	$11.1	$11.1
Reallocate funds to Basic Needs Centers	$8.0	$8.0
Common Cloud Data Platform	$5.0	$5.0
Credit for Prior Learning	$2.0	$2.0
Financial Aid administration adjustments	$1.2	$1.5
Equal Employment Opportunity Program	$0.3	$0.3
Reallocate funds from the Classified Employee Summer Assistance Program	($8.0)	($8.0)

Description	1/9/26	5/14/26
One-time Adjustments	Amount*	Amount*
Deferral Repayment	$408.4	$408.4
Deferred Maintenance	$120.7	$120.7
Student Support Block Grant	$100.0	$100.6
Cover SCFF shortfall for 2025-26	$88.7	$88.7
Common Cloud Data Platform	$36.0	$36.0
Credit for Prior Learning	$35.0	$35.0
Backfill Apprenticeship Funding Shortfall	$13.4	$16.0
Adult Learner Demonstration Project	$0.0	$9.7

*Amount in millions

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

West Valley-Mission Community College District Budget

The District's 2026-27 Tentative Budget reaffirms its strong commitment to student equity and success by continuing to remove financial barriers to education. The District remains focused on reducing the cost of education and ensuring students have access to essential support services. Students are provided with free health services, parking permits, and childcare. In addition, the District offers free tuition for students residing within the service area and provides free food to all in-person students enrolled in a minimum of six units. To address student housing needs, the District piloted a student housing initiative, in partnership with San Jose State University (SJSU), expanding affordable housing options and supporting student equity and success. Beginning in late spring of 2026, the initiative provides free temporary housing for West Valley-Mission homeless and housing-insecure students, allowing them temporary access to housing in SJSU residence halls. This comprehensive approach is designed to remove financial barriers, combat student hunger, enhance academic performance, improve mental health, and increase student persistence and graduation rates.

The District will continue to monitor cash flow to ensure it can continue to support daily operations, maintain sufficient reserves, and manage its one-time community support funds to secure both current and future fiscal stability. The changing economy and unpredictable housing market, which impact property tax revenues, may affect the fiscal condition of a community-supported district; therefore, the District must continuously adapt its financial strategies to navigate the challenges posed by the current economy. The District's ability to maintain reserves and plan for future financial needs is crucial.

The Tentative Budget for FY 2026-27 was developed within a Board-approved timeline and presented to the District Council and the Board of Trustees Audit and Budget Oversight Committee (ABOC). The revenue assumptions were based on the most current data available at the time of budget development. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in ongoing expenditures, assumptions related to salary and benefit increases, and projected one-time costs. Fixed costs have been updated to reflect the most current information. The Associate Faculty Funding Allocation has been updated to include current FTES projections and efficiency goals.

Budget Assumptions for FY 2026-27:

Description	2025-26 Final Bud	2026-27 Tent Bud
COLA	5%	5%
Efficiency/WSCH	475	460
FTES Goal:		
Resident	12,489	12,739
Non-resident	356	299
Full-time Faculty Obligation:		
Obligation #	186	221
Funded FT Positions	277	277
State Lottery - Per FTES:		
Unrestricted	$172	$172
Restrictricted	$74	$74
Prop 30 (EPA) - Per FTES	$100	$100
50% Law Calculation	50.98%	51.20%
Board Reserve	17%	17%

Unrestricted General Fund Revenue – Fund 110

The West Valley-Mission Community College District's Tentative Budget for FY 2026-27 includes the assumptions and their proposed impacts from the State Budget released on January 9, 2026, and the May Revision released on May 14, 2026.

As a community-supported district, the District is not affected by a state shortfall. It no longer relies on the SCFF's total computational revenue calculation to determine its total available resources because it continues to receive local funding to support its operation.

Overall, the District's projected revenue has increased compared to the FY 2025-26 Final Budget. The projected revenue for FY 2026-27 is approximately $228.1 million.

In November 2016, voters approved Proposition 55 to extend the Education Protection Account (EPA), which is affiliated with the Proposition 30 income tax initiative initially passed in November 2012. The District will continue to receive funds from Proposition 30 in FY 2026-27. The estimated EPA amount for FY 2026-27 is approximately $1.3 million based on $100 per FTES. The EPA revenue offsets portions of the instructional salary and benefits expenditures.

The projected resident student enrollment fee revenue for FY 2026-27 is $7.3 million, while the non-resident tuition enrollment fee revenue is approximately $2.6 million. The non-resident tuition rate is set at $381 per unit.

Property tax revenues are expected to increase by approximately $11.3 million when compared to the prior year's Final Budget. However, changes in the housing market may cause property values to fluctuate. Depending on how the market fluctuates, it may impact the revenue for the District. The current volatile stock market, federal actions around tariffs and policy create deep uncertainty in the economy, which may further impact revenues.

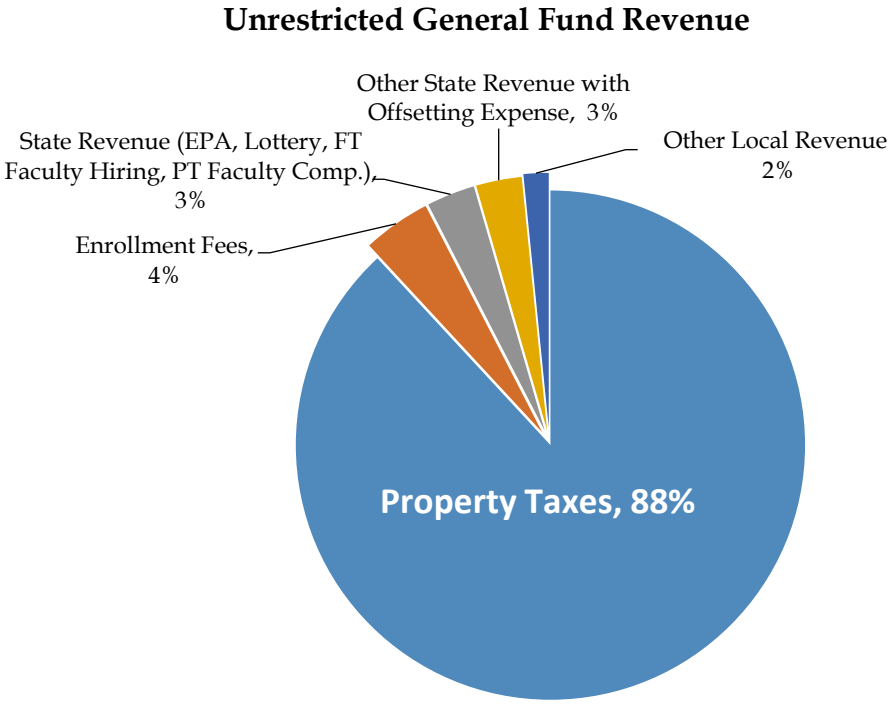
The projected unrestricted state lottery revenue is $2.1 million based on $172 per FTES. The unrestricted allocation of lottery revenue is designated to offset counselor salary and benefit expenditures. The restricted Proposition 20 lottery revenue is recorded and expended in the restricted general fund, specifically for instructional materials and technology equipment.

Revenue from student material fees, student transcript fees, CalSTRS State on-behalf pension contributions, Apprenticeship Related and Supplemental Instruction (RSI) reimbursement, and part-time faculty medical benefits have corresponding offsetting expenditures.

The Unrestricted General Fund will maintain a board-mandated reserve of no more than 17% of total expenditure. This reserve, amounting to $39.2 million, reflects an increase of $2.3 million from the prior fiscal year.

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

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



Unrestricted General Fund Expenditures – Fund 110

The total Unrestricted General Fund expenditure budget is projected to be approximately $230.7 million, encompassing all known expenditures. Revenues are projected to be lower than expenditures by $2.6 million. The projected ending fund balance is estimated to be $122.6 million, which is approximately 53% of total expenditure (including transfer outs). The Unrestricted General Fund budget will utilize fund balance to cover the expenses that exceed the revenues.

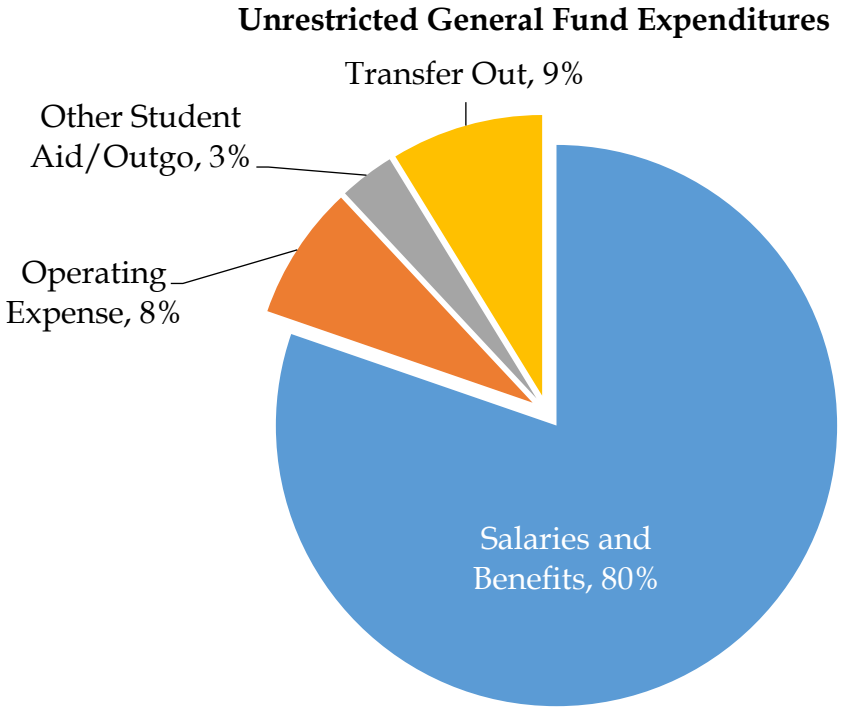
The statutory State COLA is 2.41%. As a community-supported district, the District can offer salary increases that are not aligned with the recommended State COLA. The District is in the third and final year of a three-year bargaining agreement with all units which includes a 5% salary increase for FY 2026-27. The projected cost is included in the Tentative Budget. Adjustments have been made for normal step and column advancements as earned by individuals.

The District currently offers medical plans provided by CalPERS. The District's maximum contributions are limited to $17,111 for single coverage, $32,686 for two-party coverage, and $42,031 for family coverage, annually through December 2026. The District has a three-year contract in place for all bargaining groups which is effective from July 2024 through June 2027. During the contract period, the District will automatically calculate the annual medical cap based on past practice. The District will calculate the cap for 2027 when new rates are available. Medical benefit rates for the calendar year 2027 will vary depending on the provider. The budget includes benefits for all employees.

Mandatory benefit rates for budget development are as follows:

Benefits Description	Rates FY 2025-26	Rates FY 2026-27	Increase/ (Decrease)
State Teachers Retirement System (STRS)	19.100%	19.100%	0.000%
Public Employees Retirement System (PERS)	26.810%	26.810%	0.000%
Public Employees Retirement System (PERS) - Police	21.220%	21.220%	0.000%
Alternative Plan for PT Employees (APPLE)	4.000%	4.000%	0.000%
Social Security (OASDI)	6.200%	6.200%	0.000%
Medicare	1.450%	1.450%	0.000%
Workers Compensation	0.822%	0.766%	(0.056%)
Unemployment Insurance	0.050%	0.050%	0.000%

The following pie chart represents the distribution of Unrestricted General Fund expenditures.



Fixed Cost Budget:
For FY 2026-27, fixed costs were adjusted for known increases and decreases during the budget development process. The fixed costs budget was reviewed and approved by the District Council on March 10, 2026. The total fixed costs budget is $34.8 million.

Position Control:
The District maintains a position control system that tracks all position changes and accounts for the full cost of each funded position. The data in the system is updated throughout the year as positions are vacated and filled. The information is used to project the cost of salary and benefits for the budget, which is approximately $134.2 million.

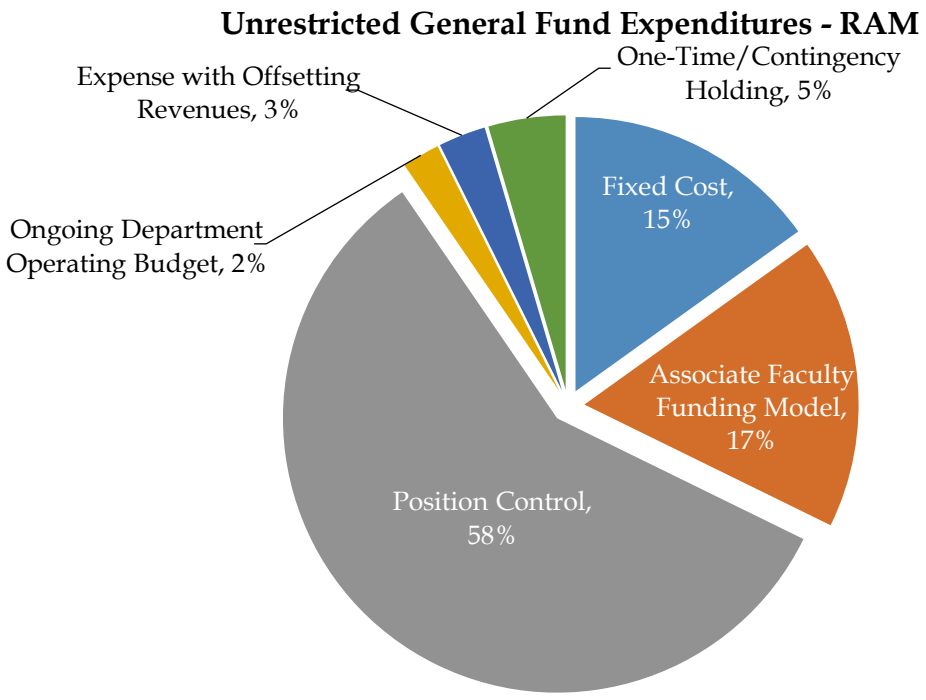
Associate Faculty Funding Model:
Overall, the funding level from the Associate Faculty Funding Model has increased by $4.8 million when compared to the prior fiscal year. Most of the increase is due to adjustments to the FTES goals and the efficiency goal. The efficiency standard was established by the District Performance Goals Committee and set at 460 WSCH/FTEF for regular courses. The budget uses 460 WSCH/FTEF in its formula for budgetary purposes at an average cost of $62,820/semester (Step

11, Column C) to allocate the cost of associate faculty to the colleges. The estimated budget for the Associate Faculty Funding Model is $39.6 million.

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

The District will continue to allocate resources utilizing the RAM. The model allocates a base operating budget which allows the colleges to allocate portions of their operating budget prior to finalizing the calculation. A small portion of the RAM allocation retains the SCFF concept to incentivize growth for each component (base, supplemental, and success). Resources for non-resident tuition allocation are based on the actual FTES generated from the prior year.

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



OBLIGATIONS, COMPLIANCE, AND CHALLENGES FOR FY 2026-27 AND BEYOND

Community-supported districts rely primarily on local property tax revenues rather than state apportionment to fund operations. While this funding structure provides greater local control and relative stability, it also presents unique risks and constraints as property tax growth is not guaranteed.

The District faces several external and structural challenges that can impact revenues and expenditures, including fluctuations in the housing market, corporate relocations or downsizing, timing differences between revenue receipts and expenditure obligations, structural cost pressures associated with operating in a high-cost region, and the continued escalation of construction and capital project costs. These factors must be carefully evaluated during budget development.

In addition, the District must account for numerous long-term liabilities, contractual obligations, and statutory requirements when planning for financial sustainability. In prior years, the District strategically used one-time resources to reduce its outstanding Lease Revenue Bonds debt obligations, lowering future debt service costs. The District has also taken proactive steps to address long-term benefit liabilities by establishing an Other Post-Employment Benefits (OPEB) Trust, fully funding the District's total OPEB liability. The District also established a Pension Stabilization Trust Fund to help mitigate future increases in employer pension contributions rates.

Consistent with its commitment to student access equity, the District has implemented initiatives to remove financial barriers to education for students. These efforts include waiving fees for parking, health services, and childcare fees for qualifying students. Additionally, the District provides free food to all in-person students who are enrolled in at least six units each semester. The District also waives enrollment fees for all students living in the services area.

The District will continue to closely monitor its financial resources and long-term fiscal outlook to ensure it can sustainably support these initiatives while maintaining sufficient reserves and flexibility to respond to future economic and operational challenges.

Vacation/Compensatory Time and FT Faculty Banked Leave Liabilities

The District allocates budget in fixed costs to cover the short-term vacation/compensatory time and full-time faculty banked leave expense. The fund balance in the Unrestricted General Fund includes $5.7 million to cover a portion of the long-term full-time faculty banked leave liability. The total banked leave liability is approximately $24 million. The total vacation and compensatory time liability is $5.6 million.

OPEB Liability

District employees hired prior to January 1, 1994, are eligible for lifetime medical and dental benefits upon retirement after 10 years of service. Effective July 1, 2022, qualifying employees and their dependents can participate in the Medical Bridge Plan if they do not qualify for the lifetime medical and dental benefits. The plan provides eligible retirees and their dependents with medical and dental coverage until they qualify for Medicare. This plan will be offered to District employees until 2033. There are 455 retirees currently receiving benefits. There are 299 eligible active employees who may retire and receive benefits. The calculated Total OPEB Liability (TOL) for June 30, 2026, is $67.5 million. The District has established an OPEB Trust Fund to cover the long-term liability. As of June 30, 2025, the balance in the trust is $89 million. The amount in the trust currently exceeds the District's TOL by approximately $21.5 million. The estimated pay-as-you-go cost for retiree health benefits (OPEB and Medical Bridge Plan) is approximately $5.6 million.

Lease Revenue Bonds Debt

The District has debt obligations for its Lease Revenue Bonds which were issued in 2009 and 2011. As of June 30, 2026, the outstanding debt amount is $736,497. The last payment is due on June 1, 2028.

50% Law Compliance

Education Code 84362 states that a district's expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district's current expense of education. It has been challenging for the District to comply with the law. This challenge will continue as the cost of providing technology in the classroom increases and additional counselors are needed to support Guided Pathways. In FY 2024-25, the District reported 51.93% for the compliance number. The District intends to comply with the law in the current fiscal year. The Tentative Budget is in compliance with the 50% law at 51.20%.

Faculty Obligation

The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor's Office. Another option is to increase the actual percentage change from the prior year at P2. Factors such as FTES and State funding level may alter the FON. Districts that do not comply with the FON will be assessed penalties by the State Chancellor's Office. The District complied for Fall 2025 using the full-time faculty obligation number. The Tentative Budget includes 277 FTEF. The FON obligation compliance number for Fall 2026 is 221 FTEF based on the data from the Advance FON. The District expects to comply with the FON in 2026.

FON Summary

	2023	2024	2025	2026
FON Obligation #	**184.01**	**171.1**	**186.1**	**221.1**
FT Faculty Funded				
Mission College	132.3	132.3	131.3	
West Valley College	146.7	146.7	145.7	
Total FT Faculty Funded	**279.0**	**279.0**	**277.0**	
FT Faculty Reported				
Mission College	126.3	123.0	121.0	
West Valley College	143.0	143.0	144.0	
Total FT Faculty Reported	**269.3**	**266.0**	**265.0**	
PT Faculty Reported				
Mission College	56.1	70.3	71.3	
West Valley College	63.0	76.3	82.5	
Total PT Faculty Reported	**119.1**	**146.6**	**153.8**	
FT Faculty %				
Mission College	69.25%	63.64%	62.92%	
West Valley College	69.43%	65.20%	63.57%	
Districtwide	69.35%	64.47%	63.27%	

CalSTRS and CalPERS Future Rate Increase

CalSTRS and CalPERS rate increases will continue to be a challenge in the future. In FY 2017-18, the District established an irrevocable trust fund through Public Agency Retirement Services (PARS) for pension rate stabilization. The funds will be used to cover future increases in costs for CalPERS and CalSTRS retirement. Below are projected rate changes for CalPERS and CalSTRS for the next several years.

Fiscal Year	CalPERS	CalSTRS
2026-27	26.40%	19.10%
2027-28	26.90%	19.10%
2028-29	26.10%	19.10%
2029-30	25.30%	19.10%

Enrollment and Efficiency

Another challenge for the District is to manage enrollment and efficiency. In FY 2012-13, when the District officially became a community-supported district, the targeted WSCH were 570 and the actual FTES generated was 15,639. The budget for FY 2026-27 includes the WSCH at 460 and the FTES goal at 12,739. In FY 2025-26, the District reported 12,460 FTES at P2 which is an increase of 474 FTES compared to prior year actuals at P3.

Fiscal Year	WSCH Goal	Actual FTES
2012-2013	570	15,639
2019-2020	520	11,700
2020-2021	460	10,980
2021-2022	430	9,895
2022-2023	430	10,027
2023-2024	430	11,324
2024-2025	460	11,986
2025-2026 P2	475	12,460
2026-2027 Goal	460	12,739

The CCFS-320 Attendance Report for P2 is used by the State Chancellor's Office to allocate advanced apportionment revenue for the new fiscal year. The CCFS-320 Attendance Report for P3 will adjust the final apportionment for the previous fiscal year. Adjustments will be made after the submission of the final CCFS-320 report. The District will use the FTES goals to calculate State apportionment entitlement. As a community-supported district, the majority of the District's revenue comes from local property taxes and enrollment fees.

The following is a summary of the CCFS-320 Attendance Report for the period of April 15, 2026, at P2.

Districtwide FTES Summary Report
P2 Report, FY 2025-26

CA Residents (and Non-residents Attending Non-credit Courses)

	West Valley College	Mission College	Districtwide
Credit FTES			
Summer I	710.35	725.03	1,435.38
Summer II	7.00	5.66	12.66
Fall	2,644.13	2,142.29	4,786.42
Winter	225.16	167.99	393.15
Spring	2,647.24	2,041.31	4,688.54
Total Credit FTES	**6,233.87**	**5,082.28**	**11,316.15**
Non-Credit FTES			
Summer I	135.70	24.30	160.00
Summer II	3.38	-	3.38
Fall	322.02	113.90	435.92
Winter	11.87	-	11.87
Spring	411.13	122.00	533.13
Total Non-Credit FTES	**884.09**	**260.20**	**1,144.30**
Total CA Residents FTES	**7,117.97**	**5,342.48**	**12,460.45**
	57.12%	42.88%	
Special Admit Students FTES	629.70	427.45	1,057.15
Incarcerated Students Credit FTES	-	80.85	80.85
AB540 Student Count (duplicated)	176.00	200.00	376.00
(unduplicated count total: 325)			
CDCP Non-Credit FTES	556.27	226.24	782.51
Apprenticeships FTES	-	2.19	2.19

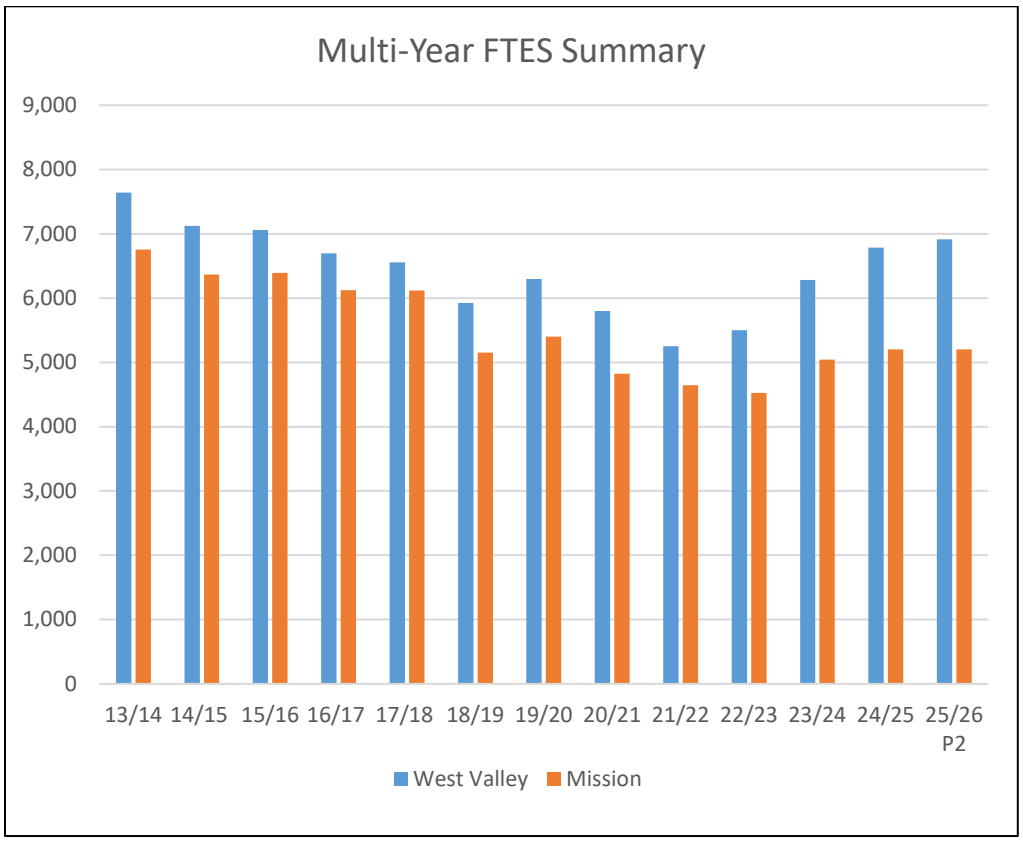
Non-residents Credit FTES

	West Valley College	Mission College	Districtwide
Credit FTES			
Summer I	13.73	12.34	26.06
Summer II	-	-	-
Fall	50.08	88.80	138.88
Winter	3.57	2.60	6.17
Spring	46.31	91.08	137.40
Total Non-residents FTES	**113.69**	**194.82**	**308.51**
	36.85%	63.15%	

Source: 3/30/2026 320 Banner report - Certified on 4/14/2026

Below is the reported FTES summary by college for California residents and non-residents attending non-credit courses.

Fiscal Year	West Valley	Mission	Districtwide
2013-14	7,641	6,756	14,397
2014-15	7,124	6,365	13,489
2015-16	7,058	6,390	13,448
2016-17	6,693	6,122	12,815
2017-18	6,556	6,117	12,673
2018-19	5,922	5,155	11,077
2019-20	6,298	5,402	11,700
2020-21	5,940	5,040	10,980
2021-22	5,251	4,644	9,895
2022-23	5,501	4,526	10,027
2023-24	6,280	5,044	11,324
2024-25	6,783	5,203	11,986
2025-26 P2	7,118	5,341	12,460



FTES Goals for FY 2026-27

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

College	Credit FTES	Non-Credit FTES	Total FTES
Mission College	5,281	249	5,530
West Valley College	6,258	951	7,209
Total	**11,539**	**1,200**	**12,739**

Non-residents Credit FTES

College	Total Credit FTES
Mission College	179
West Valley College	120
Total	**299**

Balanced Budget

The District is balancing its FY 2026-27 budget with local community support funds, reflecting its commitment to fiscal responsibility and long-term sustainability. The District will continue to maintain an environment that promotes the stability and sustainability of enrollment and revenue, while aligning expenditures with ongoing resources.

As a community-supported district, it is critical to maintain adequate reserves and fund balance to sustain ongoing operational costs, including investments that support initiatives to remove financial barriers for students. Given current economic uncertainty, the District recognizes the need to set aside additional financial resources to mitigate the risk of potential revenue shortfalls.

The Tentative Budget is balanced and includes sufficient fund balance and reserves to protect and prepare the District for unexpected economic downturns. This proactive fiscal strategy is designed to safeguard instructional programs and student support services, reduce the likelihood of future layoffs or budget reductions, and position the District with a strong and resilient financial outlook.

The priority of the Board is to establish a balanced budget that ensures fiscal stewardship while maintaining a Board reserve not to exceed 17%, which is consistent with long-term sustainability and prudent financial planning.

ALL FUNDS: RESOURCES AND EXPENDITURES

The District's primary financial activities are accounted for in the Unrestricted General Fund, which supports the core instructional and operational functions of the District. In addition, the District utilizes several other funds to support and enhance its primary operations and services.

In accordance with governmental accounting standards, certain transactions, such as debt payments, capital projects, and programs funded by revenues restricted to specific purposes must be recorded in separate funds. These funds are treated as distinct fiscal and accounting entities to ensure transparency, accountability, and compliance with legal and regulatory requirements.

A comprehensive understanding of the District's financial condition and operations can be achieved by considering all funds collectively, allowing the District to be viewed as a single governmental enterprise. The summary of funds presented in the following table illustrates the full range of financial resources used to provide educational programs and support services to the District's service communities. These resources are comprised of multiple individual funds, each of which is described in detail in the corresponding sections of this budget document.

	Governmental	Fiduciary	Proprietary	Total
Revenues				
Federal	$ 6,506,083	$ 13,038,981	$ -	$ 19,545,064
State	60,674,129	1,923,568	-	62,597,697
Local	286,527,003	4,995,398	4,254,722	295,777,123
Transfer In/Other Financing Sources	15,701,751	-	4,585,890	20,287,641
Total Revenues	**$ 369,408,966**	**$ 19,957,947**	**$ 8,840,612**	**$ 398,207,525**
Expenditures				
Academic Salaries	$ 94,787,241	$ -	$ 605,710	$ 95,392,951
Classified Salaries	58,505,331	381,869	1,894,446	60,781,646
Employee Benefits	64,068,250	2,358	6,515,340	70,585,948
Supplies and Materials	4,156,856	146,468	244,782	4,548,106
Other Operating Expenses	27,512,266	535,200	2,059,082	30,106,548
Capital Outlay	118,416,264	46,021	152,885	118,615,170
Transfer Out	20,215,333	32,308	40,000	20,287,641
Other Student Aid/Outgo	60,405,766	15,698,630	-	76,104,396
Reserve for Contingency	12,647,237	-	-	12,647,237
Total Expenditures	**$ 460,714,544**	**$ 16,842,854**	**$ 11,512,245**	**$ 489,069,643**
Net Change in Fund Balance	**$ (91,305,578)**	**$ 3,115,093**	**$ (2,671,633)**	**$ (90,862,118)**
Beginning Fund Balance	**$ 332,762,528**	**$ 122,560,488**	**$ 16,592,804**	**$ 471,915,820**
Fund Balance Adjustment	**-**	**-**	**-**	**-**
Ending Fund Balance	**$ 241,456,950**	**$ 125,675,581**	**$ 13,921,171**	**$ 381,053,702**

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

Funds	Amount	Percent
Governmental		
Unrestricted General Fund	$ 230,612,507	47.15%
Restricted General Fund	51,165,310	10.46%
Debt Service Fund	47,304,512	9.68%
Child Development Center Fund	3,950,408	0.81%
Capital Projects Fund	127,681,807	26.11%
Fiduciary		
Associate Student Body Fund	426,600	0.09%
Student Representation Fund	69,375	0.01%
Student Campus Center Fund	214,000	0.04%
Student Financial Aid Fund	14,962,549	3.06%
Scholarship Fund	985,330	0.20%
OPEB Trust Fund	125,000	0.03%
Pension Stabilization Trust Fund	60,000	0.01%
Proprietary	11,512,245	2.35%
Total Expenditures and Transfers	**$ 489,069,643**	**100.00%**

GOALS AND MISSION STATEMENTS

District Strategic Initiatives

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

Promote, resource, and advocate for the successful implementation of the colleges' educational masterplans, Mission Statements, and annual goals.

Key strategic agendas:
Resource Allocation Model
Guided Pathways/Counseling/Tutorial
Annual Planning Process/Program Review
Accreditation
Facilities Development

GOAL #2 – MAXIMIZE STUDENT ACCESS AND SUCCESS

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

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

GOAL #3 – CHAMPION EQUITY AND SOCIAL JUSTICE

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

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

GOAL #4 – FISCAL PLANNING AND RESOURCE MANAGEMENT

Demonstrate exceptional fiscal planning and resource management.
Key Strategic Agendas:
Preservation of Community Support Status

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

GOAL #5 – PUBLIC RELATIONS AND COMMUNITY PARTNERSHIPS

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

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

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

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

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

GOAL #7 – FOSTER A CULTURE OF COLLABORATION AND SAFETY

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

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

Mission College Strategic Goals

MC STARS	
Goal 1	**S**upport the student journey We will ensure equitable access to student academic and career journeys through enhanced administrative, instructional, student services, and student-centered policy and procedural advocacy.
Goal 2	**T**houghtful innovation through student-ready action We will put students first by advancing personal and professional learning that results in student achievement, and by cultivating community and business partnerships.
Goal 3	**A**ccept accountability and ownership of goals and performance We will accept ownership of institution goals achievement and performance by adopting a solution-oriented mindset that provides transparent institutional guidance, allocates resources to support student achievement, and encourages institutional self-evaluation.
Goal 4	**R**ely on data, inquiry, and evidence to enhance decision-making and action We will use data, an inquiry mindset, and evidence to improve institutional services at all levels.
Goal 5	**S**upport the mental and physical health of the Mission College Community We will provide resources to support the mental and physical health of all members of the Mission College community.

West Valley College
2025-2027 Strategic Educational Continuity Plan

Goal 1: Seamless College Entry and Early Experience

Create **seamless college entry and early experience** that successfully engage and retain students in their chosen educational pathways.

Goal 2: Valuable Post-Graduation Outcomes

Develop the infrastructure to strengthen academic pathways and enable applied learning experiences that lead to **valuable post-graduation outcomes**.

Goal 3: Sustainable, Integrated, Organizational Ecosystem

Foster transparent communication, collaborative and evidence-based decision-making, and strategic partnerships to build a **sustainable, integrated, organizational ecosystem**.

District Mission Statement

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

Mission College Mission Statement

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

West Valley College Mission Statement

West Valley College provides inclusive, accessible, transformative education to empower students to create positive change in their lives and communities.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Full Time Equivalent Positions

Districtwide 2026-27

Classification	Account	Fund										
		110	12x, 13x	138	139	330	410	430	591	597	731	Total
FT Instructors	110010	211.30	-	-	-	-	-	-	-	-	-	211.30
FT Lab Faculty Specialist	110015	3.80	-	-	-	-	-	-	-	-	-	3.80
Total Instructional Faculty		**215.10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**215.10**
Reassigned Time Shared Governance	120021	2.30	-	-	-	-	-	-	-	-	-	2.30
Reassigned Time Faculty	120022	2.35	-	-	-	-	-	-	-	-	-	2.35
Reassigned Time Department Chair	120024	14.25	-	-	-	-	-	-	-	-	-	14.25
Reassigned Time WVMAFT	120025	0.40	-	-	-	-	-	-	-	-	-	0.40
Reassigned Time College Funds	120026	1.15	-	-	-	-	-	-	-	-	-	1.15
FT Counselors	120030	26.55	7.30	-	-	-	-	-	-	-	-	33.85
FT Academic	120032	1.00	-	-	-	-	-	-	-	-	-	1.00
FT Librarians	120035	6.60	-	-	-	-	-	-	-	-	-	6.60
Total Non-Instructional Faculty		**54.60**	**7.30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**61.90**
Total Faculty		**269.70**	**7.30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**277.00**
FT Classified	210010	182.06	47.74	3.40	3.25	17.53	-	6.35	2.00	3.25	1.58	267.16
FT Instructional Aides	220000	16.07	1.00	-	-	-	-	-	-	-	-	17.07
Total Classified		**198.13**	**48.74**	**3.40**	**3.25**	**17.53**	**-**	**6.35**	**2.00**	**3.25**	**1.58**	**284.23**
Administrators and Deans	120010	29.19	1.81	1.00	-	-	-	-	0.25	0.75	-	33.00
FT Management	210020	32.80	7.30	0.12	1.08	2.00	-	4.00	1.00	0.50	0.20	49.00
Total Administrators		**61.99**	**9.11**	**1.12**	**1.08**	**2.00**	**-**	**4.00**	**1.25**	**1.25**	**0.20**	**82.00**
FT Police	210030	**3.50**	**-**	**-**	**3.50**	**-**	**-**	**-**	**-**	**-**	**-**	**7.00**
FT Supervisor	210050	**7.00**	**1.00**	**1.50**	**0.50**	**-**	**-**	**-**	**-**	**1.00**	**-**	**11.00**
FT Confidential	210060	**17.47**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.53**	**-**	**18.00**
Board Members	230011	**9.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9.00**
Tentative Budget 2026-27		**566.79**	**66.15**	**6.02**	**8.33**	**19.53**	**-**	**10.35**	**3.25**	**6.03**	**1.78**	**688.23**
Final Budget 2025-26		**561.66**	**64.15**	**6.02**	**8.33**	**19.53**	**1.40**	**10.65**	**3.25**	**5.53**	**1.78**	**682.30**
Increase / (Decrease)		**5.13**	**2.00**	**-**	**-**	**-**	**(1.40)**	**(0.30)**	**-**	**0.50**	**-**	**5.93**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Full Time Equivalent Positions

Districtwide 2025-26

Classification	Account	Fund										
		110	12x, 13x	138	139	330	410	430	591	597	731	Total
FT Instructors	110010	210.35	-	-	-	-	-	-	-	-	-	210.35
FT Lab Faculty Specialist	110015	2.80	-	-	-	-	-	-	-	-	-	2.80
Total Instructional Faculty		**213.15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**213.15**
Reassigned Time Shared Governance	120021	2.10	-	-	-	-	-	-	-	-	-	2.10
Reassigned Time Faculty	120022	2.55	-	-	-	-	-	-	-	-	-	2.55
Reassigned Time Department Chair	120024	14.25	-	-	-	-	-	-	-	-	-	14.25
Reassigned Time WVMAFT	120025	0.15	-	-	-	-	-	-	-	-	-	0.15
Reassigned Time College Funds	120026	1.15	-	-	-	-	-	-	-	-	-	1.15
FT Counselors	120030	26.55	7.30	-	-	-	-	-	-	-	-	33.85
FT Academic	120032	1.00	-	-	-	-	-	-	-	-	-	1.00
FT Librarians	120035	6.80	-	-	-	-	-	-	-	-	-	6.80
Total Non-Instructional Faculty		**54.55**	**7.30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**61.85**
Total Faculty		**267.70**	**7.30**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**275.00**
FT Classified	210010	179.47	45.74	3.40	3.25	17.53	1.40	6.55	2.00	3.25	1.58	264.17
FT Instructional Aides	220000	16.13	1.00	-	-	-	-	-	-	-	-	17.13
Total Classified		**195.60**	**46.74**	**3.40**	**3.25**	**17.53**	**1.40**	**6.55**	**2.00**	**3.25**	**1.58**	**281.30**
Administrators and Deans	120010	29.19	1.81	1.00	-	-	-	-	0.25	0.75	-	33.00
FT Management	210020	32.20	7.30	0.12	1.08	2.00	-	4.10	1.00	-	0.20	48.00
Total Administrators		**61.39**	**9.11**	**1.12**	**1.08**	**2.00**	**-**	**4.10**	**1.25**	**0.75**	**0.20**	**81.00**
FT Police	210030	**3.50**	**-**	**-**	**3.50**	**-**	**-**	**-**	**-**	**-**	**-**	**7.00**
FT Supervisor	210050	**7.00**	**1.00**	**1.50**	**0.50**	**-**	**-**	**-**	**-**	**1.00**	**-**	**11.00**
FT Confidential	210060	**17.47**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.53**	**-**	**18.00**
Board Members	230011	**9.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9.00**
Final Budget 2025-26		**561.66**	**64.15**	**6.02**	**8.33**	**19.53**	**1.40**	**10.65**	**3.25**	**5.53**	**1.78**	**682.30**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Full Time Equivalent Positions

West Valley College 2026-27

Classification	Account	Fund			
		110	12x, 13x	597	Total
FT Instructors	110010	106.10	-	-	106.10
FT Lab Faculty Specialist	110015	2.00	-	-	2.00
Total Instructional Faculty		**108.10**	**-**	**-**	**108.10**
Reassigned Time Shared Governance	120021	2.30	-	-	2.30
Reassigned Time Faculty	120022	1.75	-	-	1.75
Reassigned Time Department Chair	120024	7.00	-	-	7.00
Reassigned Time WVMAFT	120025	0.40	-	-	0.40
FT Counselors	120030	13.00	3.80	-	16.80
FT Academic	120032	1.00	-	-	1.00
FT Librarians	120035	3.80	-	-	3.80
Total Non-Instructional Faculty		**29.25**	**3.80**	**-**	**33.05**
Total Faculty		**137.35**	**3.80**	**-**	**141.15**
FT Classified	210010	34.67	19.21	1.08	54.95
FT Instructional Aides	220000	10.53	-	-	10.53
Total Classified		**45.20**	**19.21**	**1.08**	**65.48**
Administrators and Deans	120010	12.44	0.81	0.75	14.00
FT Management	210020	7.60	3.40	-	11.00
Total Administrators		**20.04**	**4.21**	**0.75**	**25.00**
FT Supervisor	210050	**1.00**	**-**	**-**	**1.00**
FT Confidential	210060	**1.00**	**-**	**-**	**1.00**
Tentative Budget 2026-27		**204.59**	**27.22**	**1.83**	**233.63**
Final Budget 2025-26		**204.65**	**25.22**	**1.83**	**231.70**
Increase / (Decrease)		**(0.07)**	**2.00**	**-**	**1.93**

West Valley College 2025-26

Classification	Account	Fund			
		110	12x, 13x	597	Total
FT Instructors	110010	107.15	-	-	107.15
FT Lab Faculty Specialist	110015	1.00	-	-	1.00
Total Instructional Faculty		**108.15**	**-**	**-**	**108.15**
Reassigned Time Shared Governance	120021	2.10	-	-	2.10
Reassigned Time Faculty	120022	1.95	-	-	1.95
Reassigned Time Department Chair	120024	7.00	-	-	7.00
Reassigned Time WVMAFT	120025	0.15	-	-	0.15
FT Counselors	120030	13.00	3.80	-	16.80
FT Academic	120032	1.00	-	-	1.00
FT Librarians	120035	4.00	-	-	4.00
Total Non-Instructional Faculty		**29.20**	**3.80**	**-**	**33.00**
Total Faculty		**137.35**	**3.80**	**-**	**141.15**
FT Classified	210010	34.66	17.21	1.08	52.95
FT Instructional Aides	220000	10.60	-	-	10.60
Total Classified		**45.26**	**17.21**	**1.08**	**63.55**
Administrators and Deans	120010	12.44	0.81	0.75	14.00
FT Management	210020	7.60	3.40	-	11.00
Total Administrators		**20.04**	**4.21**	**0.75**	**25.00**
FT Supervisor	210050	**1.00**	**-**	**-**	**1.00**
FT Confidential	210060	**1.00**	**-**	**-**	**1.00**
Final Budget 2025-26		**204.65**	**25.22**	**1.83**	**231.70**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Full Time Equivalent Positions

Mission College 2026-27

Classification	Account	Fund					
		110	12x, 13x	591	597	731	Total
FT Instructors	110010	100.95	-	-	-	-	100.95
FT Lab Faculty Specialist	110015	1.80	-	-	-	-	1.80
Total Instructional Faculty		**102.75**	**-**	**-**	**-**	**-**	**102.75**
Reassigned Time Department Chair	120024	7.25	-	-	-	-	7.25
Reassigned Time College Funds	120026	1.15	-	-	-	-	1.15
FT Counselors	120030	12.55	3.50	-	-	-	16.05
FT Librarians	120035	2.80	-	-	-	-	2.80
Total Non-Instructional Faculty		**23.75**	**3.50**	**-**	**-**	**-**	**27.25**
Total Faculty		**126.50**	**3.50**	**-**	**-**	**-**	**130.00**
FT Classified	210010	41.46	27.93	2.00	1.67	1.58	74.64
FT Instructional Aides	220000	5.53	1.00	-	-	-	6.53
Total Classified		**46.99**	**28.93**	**2.00**	**1.67**	**1.58**	**81.17**
Administrators and Deans	120010	14.75	1.00	0.25	-	-	16.00
FT Management	210020	4.70	3.90	1.00	-	0.20	9.80
Total Administrators		**19.45**	**4.90**	**1.25**	**-**	**0.20**	**25.80**
FT Supervisor	210050	**1.50**	**0.50**	**-**	**1.00**	**-**	**3.00**
FT Confidential	210060	**1.47**	**-**	**-**	**0.53**	**-**	**2.00**
Tentative Budget 2026-27		**195.91**	**37.83**	**3.25**	**3.20**	**1.78**	**241.97**
Final Budget 2025-26		**196.11**	**37.83**	**3.25**	**3.20**	**1.78**	**242.17**
Increase / (Decrease)		**(0.20)**	**-**	**-**	**-**	**-**	**(0.20)**

Mission College 2025-26

Classification	Account	Fund					
		110	12x, 13x	591	597	731	Total
FT Instructors	110010	100.95	-	-	-	-	100.95
FT Lab Faculty Specialist	110015	1.80	-	-	-	-	1.80
Total Instructional Faculty		**102.75**	**-**	**-**	**-**	**-**	**102.75**
Reassigned Time Department Chair	120024	7.25	-	-	-	-	7.25
Reassigned Time College Funds	120026	1.15	-	-	-	-	1.15
FT Counselors	120030	12.55	3.50	-	-	-	16.05
FT Librarians	120035	2.80	-	-	-	-	2.80
Total Non-Instructional Faculty		**23.75**	**3.50**	**-**	**-**	**-**	**27.25**
Total Faculty		**126.50**	**3.50**	**-**	**-**	**-**	**130.00**
FT Classified	210010	41.46	27.93	2.00	1.67	1.58	74.64
FT Instructional Aides	220000	5.53	1.00	-	-	-	6.53
Total Classified		**46.99**	**28.93**	**2.00**	**1.67**	**1.58**	**81.17**
Administrators and Deans	120010	14.75	1.00	0.25	-	-	16.00
FT Management	210020	4.90	3.90	1.00	-	0.20	10.00
Total Administrators		**19.65**	**4.90**	**1.25**	**-**	**0.20**	**26.00**
FT Supervisor	210050	**1.50**	**0.50**	**-**	**1.00**	**-**	**3.00**
FT Confidential	210060	**1.47**	**-**	**-**	**0.53**	**-**	**2.00**
Final Budget 2025-26		**196.11**	**37.83**	**3.25**	**3.20**	**1.78**	**242.17**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Full Time Equivalent Positions

District Services 2026-27

Classification	Account	Fund								
		110	134	138	139	330	410	430	597	Total
FT Instructors	110010	4.25	-	-	-	-	-	-	-	4.25
Total Instructional Faculty		**4.25**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.25**
Reassigned Time Faculty	120022	0.60	-	-	-	-	-	-	-	0.60
FT Counselors	120030	1.00	-	-	-	-	-	-	-	1.00
Total Non-Instructional Faculty		**1.60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.60**
Total Faculty		**5.85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.85**
FT Management/Administrators	120010/210020	**22.50**	**-**	**1.12**	**1.08**	**2.00**	**-**	**4.00**	**0.50**	**31.20**
FT Classified	210010	**105.93**	**0.60**	**3.40**	**3.25**	**17.53**	**-**	**6.35**	**0.50**	**137.56**
FT Police	210030	**3.50**	**-**	**-**	**3.50**	**-**	**-**	**-**	**-**	**7.00**
FT Supervisor	210050	**4.50**	**0.50**	**1.50**	**0.50**	**-**	**-**	**-**	**-**	**7.00**
FT Confidential	210060	**15.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15.00**
Board Members	230011	**9.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9.00**
Tentative Budget 2026-27		**166.28**	**1.10**	**6.02**	**8.33**	**19.53**	**-**	**10.35**	**1.00**	**212.61**
Final Budget 2025-26		**160.88**	**1.10**	**6.02**	**8.33**	**19.53**	**1.40**	**10.65**	**0.50**	**208.41**
Increase / (Decrease)		**5.40**	**-**	**-**	**-**	**-**	**(1.40)**	**(0.30)**	**0.50**	**4.20**

District Services 2025-26

Classification	Account	Fund								
		110	134	138	139	330	410	430	597	Total
FT Instructors	110010	2.25	-	-	-	-	-	-	-	2.25
Total Instructional Faculty		**2.25**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.25**
Reassigned Time Faculty	120022	0.60	-	-	-	-	-	-	-	0.60
FT Counselors	120030	1.00	-	-	-	-	-	-	-	1.00
Total Non-Instructional Faculty		**1.60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.60**
Total Faculty		**3.85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3.85**
FT Management/Administrators	120010/210020	**21.70**	**-**	**1.12**	**1.08**	**2.00**	**-**	**4.10**	**-**	**30.00**
FT Classified	210010	**103.33**	**0.60**	**3.40**	**3.25**	**17.53**	**1.40**	**6.55**	**0.50**	**136.56**
FT Police	210030	**3.50**	**-**	**-**	**3.50**	**-**	**-**	**-**	**-**	**7.00**
FT Supervisor	210050	**4.50**	**0.50**	**1.50**	**0.50**	**-**	**-**	**-**	**-**	**7.00**
FT Confidential	210060	**15.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15.00**
Board Members	230011	**9.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9.00**
2025-26 Final Budget		**160.88**	**1.10**	**6.02**	**8.33**	**19.53**	**1.40**	**10.65**	**0.50**	**208.41**

BUDGET DEVELOPMENT

BUDGET DEVELOPMENT

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

The Board of Trustees provides budget guidance to the Chancellor who then works with the College Presidents and the Vice Chancellor of Finance and Administration to develop a budget consistent with the Board's guidance. A budget workshop for the Board of Trustees was held on February 10, 2026. A budget calendar provides the timeline for staff to prepare the Tentative and Final Budgets. The District uses the goals established by the Board of Trustees to develop the budget for the fiscal year.

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

The District is organized into three primary operating entities: West Valley College, Mission College, and District Services. The Colleges operate under the direction of a President, while the District Services administrative support functions operate under the direction of the Vice Chancellors. The Presidents and the Vice Chancellors report to the Chancellor. An organization chart is included on page 129.

The budgets are formatted to show separate funds tracking different sources of income and expenditures for specific purposes. The entire coding scheme is called the Chart of Accounts, and the District uses a 24-digit account structure.

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

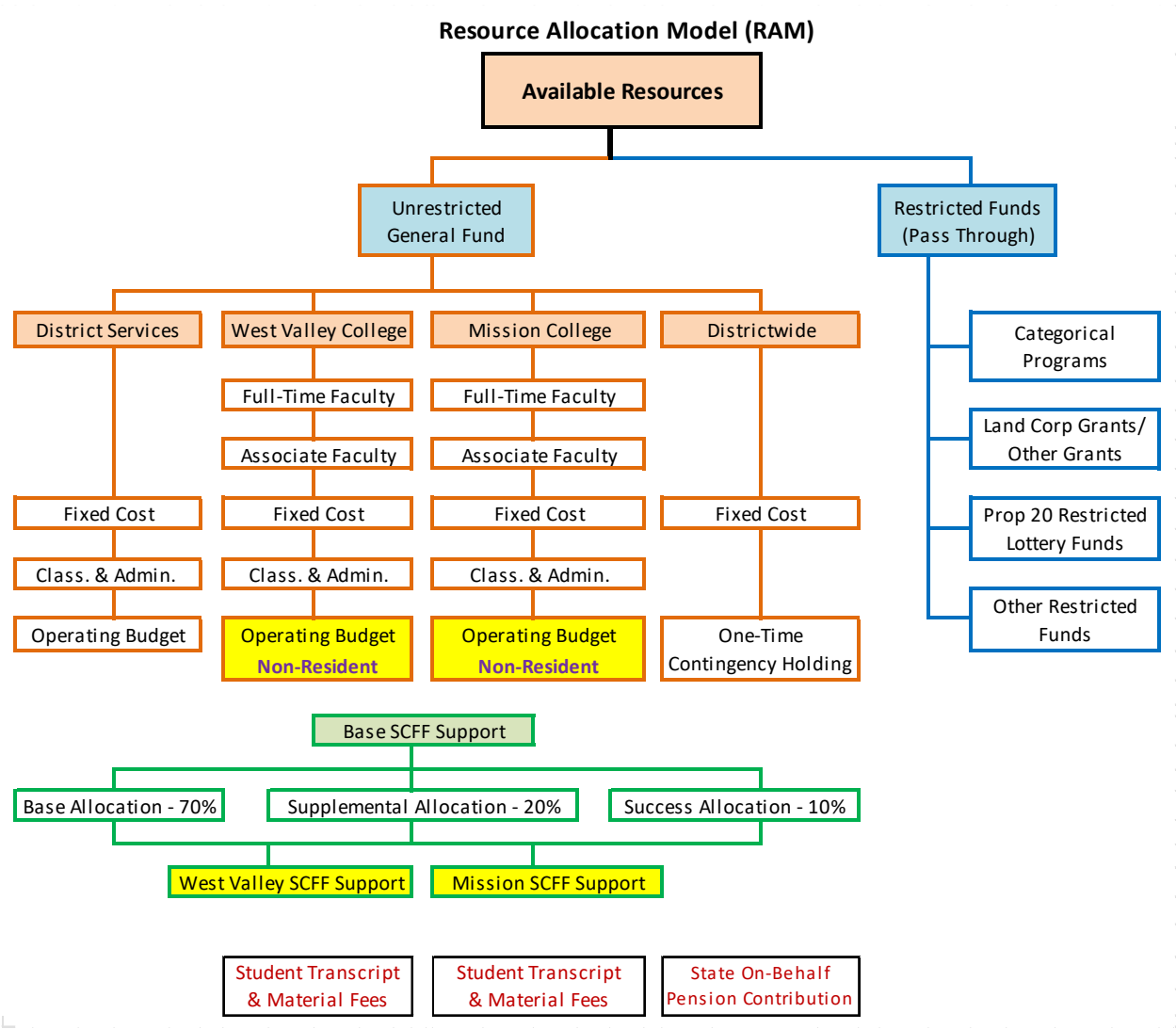
Fund – The fund field consists of six characters that define a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. These resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance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

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

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

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

ALLOCATION OF FUNDS WITHIN THE DISTRICT



RESOURCE ALLOCATION MODEL NARRATIVE

The District's Resource Allocation Model (RAM) allocates funds received by the District. The diagram and narrative illustrate how revenues are allocated across the District units: District Services, Mission College, West Valley College, and Districtwide functions.

PRINCIPLES OF THE RESOURCE ALLOCATION MODEL:

- Support the integrated processes of strategic planning, Educational Master Planning, Accreditation, and Program Review
- Ensure transparency and equity
- Maintain fiscal solvency and long-term sustainability
- Allow each entity to develop, implement, and manage its budget
- Adapt to changing fiscal conditions at the state, regional, and local levels

RESOURCE FROM RESTRICTED FUNDS:

Restricted resources are available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Restricted resources are generally from an external source that requires the money to be used for specific purposes. These resources are treated as pass-through funds in the RAM and are allocated based on the governing restrictions associated with each funding source. Examples include:

- State, Federal, and Local Grants
- Categorical Programs
- Capital Projects
- Debt Service
- Parking
- Restricted Lottery Funding
- Child Development

RESOURCE FROM THE UNRESTRICTED GENERAL FUND:

Unrestricted General Fund resources are available for the general operations and support of the District's education programs. Budgeted resources are estimated using the latest information available at the time of budget development, incorporating updates from the State and local agencies. The available resources to be allocated by this model include the beginning fund balance, plus the following:

- State apportionment – The Total Computational Revenue (TCR) is calculated using a Statewide allocation formula (SCFF) which includes the base allocation, supplemental allocation, and the student success allocation. Several revenue sources are utilized in the SCFF to calculate the total revenue, which include property taxes, resident enrollment fees, Educational Protection Account, and the full-time faculty funding from FY 2015-16. As a community-supported district, the district does not rely on

the SCFF formula for revenue projection. The District does not receive general state apportionment.

- Local property tax – Projected property tax revenues are based on historical performance, county assessor's data, and realistic economic conditions. The budget is updated throughout the year based on updated projections provided by the county.
- Enrollment fees (Resident and Non-Resident) – Estimated enrollment fee revenue is calculated using historical trends for actual revenue received, updated rates, and the FTES goals.
- Educational Protection Account (EPA) – Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of $100 per full-time equivalent student.
- Lottery – Unrestricted lottery revenues are calculated using 90% of the rate per FTES provided by the State Chancellor's Office and the FTES goals. The funding is allocated to Counselor salaries and benefits. The portion of Lottery revenue that is subject to Proposition 20 is recorded in the Restricted General Fund.
- Interest – The District maintains cash balances in various accounts which are invested through the County.
- Land Corporation – The Mission-West Valley Land Corporation provides a fixed minimum amount of $1,150,000 or twenty-five percent (25%) of the total lease revenue to the District, whichever is greater.
    - If the District receives the minimum amount, 100% will be allocated to the Restricted General Fund. The allocation to the locations within the Restricted General Fund will be as follows: 18% to the District and the remainder is split 50% to each campus.
    - If the District receives an amount that exceeds the minimum amount, forty percent (40%) of the amount allocated to the District is allocated to the Unrestricted General Fund to enhance college programs. The balance is allocated to the restricted general fund as follows: 18% to the District and the remainder is split 50% to each campus. In all instances, the minimum allocation to the restricted general fund shall be $1,150,000.
    - Upon request from the District and approval from Land Corporation, additional one-time funds may be provided to the District for grants and to temporarily mitigate shortfalls and allow time for the District to plan for budget reductions.
- Student Transcript and Material Fees – The student material fees have offsetting expenditures and are not a part of the allocation process. The student transcript

fees are allocated to the college. Unspent amounts may be carried to the next fiscal year.

- Apprenticeship RSI – The revenue allocation is based on the reimbursement claims submitted to the state, which are intended to support the apprenticeship program. Unspent amounts are carried into the new fiscal year to support the program.
- PT Faculty Medical Benefits – Projected revenue is based on prior year's claim to the state for PT faculty medical benefit expenditures. The revenue is intended to offset actual expenditures. The District will work with HR and payroll to identify the expenses and move to fund 110900. Revenue and expense will balance at the end of the fiscal year.
- Misc. Student Fees – The District collects student fees for certain types of payment and record processing. (Examples: web processing, audit, non-sufficient fund)

STEPS FOR ALLOCATING UNRESTRICTED GENERAL FUND RESOURCES:

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

- Board designated reserve of 17% of the total Unrestricted General Fund expenditures (AP 6305)
- Prepaid expenses
- Banked leave liability
- Student material and transcript fee offsets
- Community Support Fund reserve
- Apprenticeship RSI
- Current and Long-term Obligations

STEP TWO: Base Funding Allocation

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

a. The **full-time faculty** salaries and benefits allocation come from the position control file that is maintained by the District Finance Office. Title 5 of the California Code of Regulations, Section 51025 requires community college districts to increase their base number of full-time faculty over the prior year in proportion to the amount of growth funds received for credit FTES, subject to the Board of Governors (BOG) determination. If a district experiences a

reduction in its base credit FTES, its Faculty Obligation Number (FON) shall be proportionally reduced. The State Chancellor's Office determines the Faculty Obligation Number each year.

b. The **associate faculty salaries and benefits** allocation are calculated using the Associate Faculty Funding Model.
c. **Fixed costs** are costs that are required to be paid regardless of its relationship to the production of FTES. The budget allocation for fixed costs shall be approved by the District Council twice a year (Tentative and Final Budget). The District Finance Office shall retain all supporting documents for any change in fixed costs.
d. The **classified and administrator** salaries and benefits allocation come from the position control file.
e. The **base operating budget** was established using a three-year average (18/19, 19/20, 20/21). The budget may shift between entities within the RAM to support organizational changes. The college has the flexibility to utilize the operating budget for unrestricted purposes to support operations and education programs. The base may change in future years based on operational needs.
f. Prior to allocating the **non-resident tuition** revenue, the model shall reduce the cost for part-time faculty tied to the generation of non-resident FTES (from the Associate Faculty Funding Model). The balance of the non-resident tuition resources will be allocated to each college using the ratio from the prior year's actual non-resident FTES.
g. To provide a more accurate estimate of the ending fund balance, a budget shall be established for all anticipated expenditures in the appropriate accounts. All anticipated expenditures, including pending items requiring ratification or approval, shall be budgeted in the District's contingency holding account. Upon adoption of the budget and completion of required approvals, the budgeted amounts shall be transferred to the appropriate college and district accounts, as applicable.

<u>STEP THREE: Student Centered Funding Formula (SCFF) Support</u>

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

REVIEW OF THE ALLOCATION MODEL:

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

FUND BALANCE:

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

Recommended use of the reserves and ending fund balances:

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

SHORTFALL:

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

TIMELINE:

Tentative Budget Development

November	WSCH efficiency goal
April	RAM simulation for next fiscal year

Final Budget Development

July	RAM simulation for next fiscal year

BUDGET ADJUSTMENTS

The budget includes several assumptions about local revenues and expenditures related to the operation of the District. During the year, actual revenues and expenditures may vary from the budgeted amounts.

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

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

FUNDS ARE GROUPED BY THE MAJOR SERVICE OR GROUP OF SERVICE

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

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

UNRESTRICTED GENERAL FUND

UNRESTRICTED GENERAL FUND

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

Revenue and expenditure projections are presented in the accounting structure prescribed by the California Community Colleges Budget and Accounting Manual. Revenue assumptions included in the Budget are based on local property tax estimates provided by the Santa Clara County Treasurer and student enrollment fee projections developed by District Finance staff. Expenditure projections are prepared by the District in alignment with the Board of Trustees' approved Board Goals and known expenditure obligations, including employee salaries and benefits, long-term debt obligations, and retiree health benefit cost. All expenditure amounts presented represent projected costs for the fiscal year. The District maintains adequate reserves to manage unanticipated adverse financial conditions and ensure fiscal stability.

The District has consolidated its unrestricted activities within the Unrestricted General Fund, which serves as the District's primary operating fund. The Unrestricted General Fund is the primary operating fund of the District and records all transactions that are not otherwise required by law or regulation to be recorded in another fund. This fund is used to account for revenues received from State apportionment, interest income, property taxes, lottery receipts, student enrollment fees, and several miscellaneous sources. The evaluation of expenditure utilizes the prior years' actual and anticipated expenses to develop the budget.

Interfund transfers are used to move appropriations and money between funds in accordance with generally accepted accounting principles applicable to governmental entities (GAAP). These transfers allow resources to be shifted from one fund to another so that the receiving fund is responsible for paying all operating costs associated with a specific program or activity. This practice ensures that all program expenditures are recorded in a single fund, regardless of funding sources, thereby promoting clarity, accountability, and accurate financial reporting.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund 110

Consolidate All Locations

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ 5,000	$ 5,003	$ 5,003	$ 5,000
State Revenue	13,902,634	13,621,155	13,621,155	13,621,155	13,666,553
Local Revenue	197,526,505	201,375,811	202,290,721	204,710,796	214,456,426
Transfer In/Other Financing Sources	42,446	-	-	28,241	-
Total Revenues	**$ 211,471,585**	**$ 215,001,966**	**$ 215,916,879**	**$ 218,365,195**	**$ 228,127,979**
Expenditures					
Academic Salaries	$ 79,215,385	$ 83,776,709	$ 83,615,438	$ 83,615,438	$ 89,712,056
Classified Salaries	35,431,417	37,725,898	37,908,973	37,908,973	40,616,908
Benefits	47,874,201	53,332,529	52,793,186	52,793,186	54,913,272
Supplies and Materials	1,024,861	846,855	1,178,847	1,178,847	936,002
Operating Expenses	14,451,984	14,622,114	15,431,289	15,131,289	16,530,757
Capital Outlay	1,293,240	404,112	454,485	454,485	297,878
Transfer Out	22,389,406	19,757,681	19,761,681	19,761,681	20,215,333
Other Student Aid/Outgo	3,463,813	5,972,046	7,614,835	7,614,835	7,372,046
Reserve for Contingency	-	-	171,776	-	18,255
Total Expenditures	**$ 205,144,307**	**$ 216,437,944**	**$ 218,930,510**	**$ 218,458,734**	**$ 230,612,507**
Incr/(Decr) in Fund Balance	$ 6,327,278	$ (1,435,978)	$ (3,013,631)	$ (93,539)	$ (2,484,528)
Beginning Fund Balance	$ 118,913,957	$ 125,241,235	$ 125,241,235	$ 125,241,235	$ 125,147,696
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 125,241,235**	**$ 123,805,257**	**$ 122,227,604**	**$ 125,147,696**	**$ 122,663,168**
Nonspendable Fund Balance					
Prepaid	$ 521,126	$ 521,126	$ 521,126	$ 521,126	$ 521,126
Assigned Fund Balance					
Banked Leave Liability	5,683,749	5,683,749	5,683,749	5,683,749	5,683,749
Student Transcript/Material	205,459	123,641	123,641	123,641	230,000
Apprenticeship RSI	1,222,713	460,844	460,844	460,844	1,000,000
Lease Revenue Bonds Debt Obligation	954,744	636,496	636,496	636,496	308,248
COLA	14,282,000	7,285,371	-	-	-
SERP Contributions and Fees	2,755,030	1,377,515	1,377,515	1,377,515	-
Board Reserve	34,083,731	36,896,625	36,896,625	36,896,625	39,204,126
Unassigned Fund Balance					
Community Support Fund Reserve	65,532,683	70,819,890	76,527,608	79,447,700	75,715,919
Ending Fund Balance	**$ 125,241,235**	**$ 123,805,257**	**$ 122,227,604**	**$ 125,147,696**	**$ 122,663,168**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund 110

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	43,346	42,000	67,438	67,668	43,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 43,346**	**$ 42,000**	**$ 67,438**	**$ 67,668**	**$ 43,000**
Expenditures					
Academic Salaries	$ 41,130,149	$ 43,022,857	$ 44,050,281	$ 44,050,281	$ 47,776,215
Classified Salaries	6,930,242	7,398,898	7,405,033	7,405,033	7,932,450
Benefits	15,136,828	16,139,485	16,892,671	16,892,671	16,721,744
Supplies and Materials	218,311	49,306	71,146	71,146	49,868
Operating Expenses	1,459,475	832,217	1,096,956	1,096,956	996,770
Capital Outlay	547,643	12,000	95,409	95,409	13,000
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	39,305	39,654	39,654	39,654	39,654
Reserve for Contingency	-	-	171,776	-	18,255
Total Expenditures	**$ 65,461,953**	**$ 67,494,417**	**$ 69,822,926**	**$ 69,651,150**	**$ 73,547,956**

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

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund 110

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	442,364	335,000	335,000	335,000	335,000
Local Revenue	39,382	50,000	39,000	39,000	32,831
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 481,746**	**$ 385,000**	**$ 374,000**	**$ 374,000**	**$ 367,831**
Expenditures					
Academic Salaries	$ 36,355,426	$ 37,574,116	$ 37,545,492	$ 37,545,492	$ 39,833,799
Classified Salaries	7,194,464	7,527,765	7,460,606	7,460,606	8,028,798
Benefits	14,295,722	15,761,638	16,513,419	16,513,419	16,395,173
Supplies and Materials	77,655	77,960	76,186	76,186	74,960
Operating Expenses	921,694	952,300	938,372	638,372	1,210,532
Capital Outlay	13,467	-	7,143	7,143	-
Transfer Out	6,136	-	4,000	4,000	-
Other Student Aid/Outgo	20,954	20,954	44,921	44,921	20,954
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 58,885,518**	**$ 61,914,733**	**$ 62,590,139**	**$ 62,290,139**	**$ 65,564,216**

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

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund 110

District Services

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ 5,000	$ 5,003	$ 5,003	$ 5,000
State Revenue	13,460,270	13,286,155	13,286,155	13,286,155	13,331,553
Local Revenue	197,443,777	201,283,811	202,184,283	204,604,128	214,380,595
Transfer In/Other Financing Sources	42,446	-	-	28,241	-
Total Revenues	**$ 210,946,493**	**$ 214,574,966**	**$ 215,475,441**	**$ 217,923,527**	**$ 227,717,148**
Expenditures					
Academic Salaries	$ 1,729,810	$ 3,179,736	$ 2,019,665	$ 2,019,665	$ 2,102,042
Classified Salaries	21,306,711	22,799,235	23,043,334	23,043,334	24,655,660
Benefits	18,441,651	21,431,406	19,387,096	19,387,096	21,796,355
Supplies and Materials	728,895	719,589	1,031,515	1,031,515	811,174
Operating Expenses	12,070,815	12,837,597	13,395,961	13,395,961	14,323,455
Capital Outlay	732,130	392,112	351,933	351,933	284,878
Transfer Out	22,383,270	19,757,681	19,757,681	19,757,681	20,215,333
Other Student Aid/Outgo	3,403,554	5,911,438	7,530,260	7,530,260	7,311,438
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 80,796,836**	**$ 87,028,794**	**$ 86,517,445**	**$ 86,517,445**	**$ 91,500,335**

Note: Amounts listed above includes Districtwide fixed cost.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund Revenue Projection

	Final Budget 2025-26	Tentative Budget 2026-27
Revenues		
Federal Revenues	**$ 5,000**	**$ 5,000**
State Revenues:		
State Apportionment	$ -	$ -
Educational Protection Account (EPA)	1,248,900	1,273,900
Mandated Block Grant	455,349	481,534
Part-Time Faculty Compensation	221,572	221,572
Lottery	2,111,755	2,111,755
Full-Time Faculty Hiring (15/16)	978,769	978,769
Full-Time Faculty Hiring (18/19)	562,882	562,882
PT Faculty Office Hours	936,382	936,382
Other State Revenues (HOPTR/Timber Tax)	463,887	458,100
Total State Revenues	**$ 6,979,496**	**$ 7,024,894**
Local Revenues:		
Enrollment Fees - Resident	$ 6,665,270	$ 7,280,984
Property Taxes	190,116,270	201,406,149
Non-Resident Tuition	2,402,271	2,593,462
Interest	2,000,000	3,000,000
Misc. Student Fees	100,000	100,000
Land Corporation Lease Revenue Income	-	-
Total Local Revenues	**$ 201,283,811**	**$ 214,380,595**
Other Revenues with Offsetting Expenditures:		
Student Transcript Fees	$ 92,000	$ 75,831
State: Apprenticeship RSI	335,000	335,000
State: PT Faculty Medical Benefits Reimbursement	1,108,288	1,108,288
State: CalSTRS On-behalf Pension Contributions (GASB 68)	5,198,371	5,198,371
Total Other Revenues	**$ 6,733,659**	**$ 6,717,490**
Total Unrestricted General Fund Revenues	**$ 215,001,966**	**$ 228,127,979**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Associate Faculty Funding Model

		Mission College	West Valley College	Districtwide Total
Section 1: Resident Credit Full-Time Equivalent Student (FTES)				
Total Resident Credit **FTES** Enrollment Goal		5,281	6,258	11,539
Calculate Weekly Student Contact Hours (WSCH)				
Annual WSCH = (FTES X 525)/16.2		171,150	202,803	373,952
Less WSCH from Exempt Courses (From section 2)		(9,092)	(4,676)	(13,768)
Less WSCH from New Courses (From section 2)		(1,200)	(1,200)	(2,400)
Total Annual WSCH		160,858	196,927	357,784
Efficiency Target (470 w/ option to adjust by 10)		460	460	460
Annual FTEF = WSCH / Efficiency	a	349.691	428.101	777.792
Adjustments:				
Full-Time Instructional Faculty (Position Control: 26/27 Tent Bud as of 3/6/26 - Acct 110010, 110011)		102.950	108.350	211.300
Instructor RT with backfill already funded in section 3 (Position Control: Acct 120021-120027)		7.050	11.600	18.650
Counselors & Librarians with Teaching RT		-	-	-
Total Full-Time Instructional FTEF, ***per semester***		110.000	119.950	229.950
1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)				
Total ***Annual*** FT Instructional FTEF (semester x 2)	b	220.000	239.900	459.900
Total *Annual* Associate Faculty FTEF (a-b)		129.691	188.201	317.892
Associate Faculty Funding Rate (Step 11, Column C)		$ 62,820	$ 62,820	$ 62,820
Total Allocation for Resident Credit FTES	c	**$ 8,147,247**	**$ 11,822,872**	**$ 19,970,118**

Section 2: Special "Exempt" Category				
Exempt Course WSCH		9,092	4,676	13,768
New Program or Course WSCH		1,200	1,200	2,400
Total WSCH for Exempt and New Courses		10,292	5,876	16,168
Exempt Course Efficiency Factor		300	300	300
Special Exempt FTEF		34.307	19.587	53.894
Associate Faculty Funding Rate (Step 11, Column C)		$ 62,820	$ 62,820	$ 62,820
Total Allocation for Special Categories	e	**$ 2,155,181**	**$ 1,230,464**	**$ 3,385,645**

Section 3: Reassigned Time, Substitutes, Sabbaticals				
Department Chair, per contract (14.0)		14.000	14.000	28.000
Shared Governance (1.6 FTEF each semester per college)		3.200	3.200	6.400
Accreditation (during accreditation cycle 0.8 FTEF, no-accreditation 0.4 annually)		0.400	0.400	0.800
Faculty Association, per contract (3.0 FTEF annually)		2.519	0.482	3.000
Substitutes (FT Instructional Sick Leave)		4.000	4.000	8.000
Sabbaticals (semesters)		3.000	4.000	7.000
Total Reassigned, Substitutes, Sabbaticals FTEF		27.119	26.082	53.200
Associate Faculty Funding Rate (Step 11, Column C)		$ 62,820	$ 62,820	$ 62,820
Total Allocation for Reassigned Time, Substitutes, Sabbaticals	f	**$ 1,703,596**	**$ 1,638,452**	**$ 3,342,048**

Section 4: Non-Resident Credit FTES				
Non-Resident FTES Goal	179	120	299
Non-Resident WSCH = [(FTES x 525)/16.2]	5,801	3,889	9,690
Efficiency Target (470 w/ option to adjust by 10)	460	460	460
Total Annual FTEF for Non-Resident FTES	12.611	8.454	21.065
Associate Faculty Funding Rate (Step 11, Column C)	$ 62,820	$ 62,820	$ 62,820
Total Allocation for Non-Resident FTES h	**$ 792,210**	**$ 531,091**	**$ 1,323,301**

Section 5: Non-Credit FTES (Resident/Non-Resident)			
Non-Credit FTES Goal	249	951	1,200
WSCH = (FTES x 525)/16.2	8,069	30,819	38,889
Efficiency Target (470 w/ option to adjust by 10)	460	460	460
Total FTEF = WSCH / Efficiency	17.542	66.999	84.541
Associate Faculty Funding Rate (Step 7, Column C)	$ 54,218	$ 54,218	$ 54,218
Total Allocation for Non-Credit FTES Funding d	**$ 951,107**	**$ 3,632,541**	**$ 4,583,647**

Summary of Associate Faculty Funding			
Resident Credit FTES	$ 8,147,247	$ 11,822,872	$ 19,970,118
Special Exempt Categories	2,155,181	1,230,464	3,385,645
Reassigned Time, Substitutes, Sabbaticals	1,703,596	1,638,452	3,342,048
Non-Resident FTES (Credit)	792,210	531,091	1,323,301
Non-Credit FTES (Resident/Non-Resident)	951,107	3,632,541	4,583,647
Total Associate Faculty Salary	**$ 13,749,342**	**$ 18,855,419**	**$ 32,604,760**
Associate Faculty Mandatory Benefits @ 21.42%	**$ 2,945,109**	**$ 4,038,831**	**$ 6,983,940**
Total Associate Faculty Funding	**$ 16,694,451**	**$ 22,894,249**	**$ 39,588,700**

Total Resident FTES Goal	5,530	7,209	12,739
Total Non-Resident FTES Goal	179	120	299

West Valley-Mission Community College District
Tentative Budget 2026-2027
Associate Faculty Funding Model

INTRODUCTION

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

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

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

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

The District's model is based on the WSCH/FTEF ratio for regular classes. The ratio, known as the "Efficiency Factor," is defined in Article 19 of the Faculty contract. The current efficiency factor is **460**. The FTES goals are translated into WSCH by a factor of 32.41. This formula is for budgetary purposes to allocate the cost of Associate Faculty to the Colleges.

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

Therefore:

WSCH = FTES enrollment goal x (525 contact hours/16.2 weeks)
WSCH = FTES enrollment goal x 32.41 contact hours per week
the **Conversion Factor** = 525 / term multiplier, or 525/16.2 = 32.41

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

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

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

assignment. The projection of the total number of full-time instructional faculty will be based on the District's position control file. FTEF is calculated by dividing WSCH by the Efficiency Factor.

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

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

SECTION 2: SPECIAL “EXEMPT” CATEGORY

Some courses offered by the colleges are “exempt” from the target year’s efficiency goal. The district’s efficiency goal is stated in terms of the required WSCH per FTEF. The efficiency factor used for funding is modified for exempt courses to a level of 300. Courses identified as exempt are generally determined during the annual planning process and prior to scheduling. District Enrollment Management Committee has defined exempt courses as follows:

- A course may be classified as “Exempt” based upon state or federal regulation, provisions of licensure, health and/or safety considerations, restriction imposed by contractual services employed on behalf of the course or programs to serve its students, limitation imposed by the CSU and/or UC institution, or modified instruction that requires one-on-one or small class-sized instruction. The actual efficiency factor for such courses or programs is based upon the nature of the constraint imposed and its effect on student enrollment.
- Provision is made for an allowance for temporary lower efficiency for courses identified as “New” through application to the college’s appropriate enrollment management council. The reduced efficiency will allow for a period as determined by the appropriate enrollment management council at each respective college, and no greater than one academic year.

District Enrollment Management Committee (DEMC) will review and recommend the exempt course list for “Exempt” courses provided by each college.

SECTION 3: REASSIGNED TIME, SUBSTITUTES, SABBATICALS

In addition to Associate teaching faculty, each college is allocated additional faculty to replace full-time faculty for various tasks. Per Faculty Contract Article 20.4, 14 FTEF of reassigned time

is granted to each college each academic year for the reassignment of faculty serving as Department Chairs.

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

SECTION 4: NON-RESIDENT CREDIT FTES

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

(Reference RAM model for Non-Resident revenue allocation)

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

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

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

Calculating Associate Faculty Funding
WSCH/**460** = FTEF
FTEF – (Annual FT Instructional FTEF + Other Adjustments) = Associate FTEF
Associated FTEF x PT Salary at Step 11, Column C = Total FTEF Funding Amount

West Valley-Mission Community College District
Tentative Budget 2026-2027
Resource Allocation Model Distribution by Location

	Final Budget 2025-26	Tentative Budget 2026-27	Variance
West Valley College			
Full-Time Faculty Instructional Allocation			
Salaries	$ 18,913,226	$ 19,706,861	$ 793,635
Mandatory Benefits	4,330,297	4,429,146	98,849
Medical Benefits	3,023,529	3,261,334	237,805
Total Full-Time Faculty Instructional Allocation	**$ 26,267,052**	**$ 27,397,341**	**$ 1,130,289**
Full-Time Faculty Non-Instructional Allocation			
Salaries	$ 5,086,904	$ 5,305,992	$ 219,088
Mandatory Benefits	1,207,650	1,259,802	52,152
Medical Benefits	756,233	790,620	34,387
Total Full-Time Faculty Non-Instructional Allocation	**$ 7,050,787**	**$ 7,356,414**	**$ 305,627**
Associate Faculty Allocation			
Associate Faculty Funding - Instructional			
Salaries	$ 14,714,693	$ 17,468,249	$ 2,753,556
Mandatory Benefits	3,183,302	3,781,983	598,681
Associate Faculty Funding - Non-Instructional			
Salaries	1,081,798	1,387,170	305,372
Mandatory Benefits	200,306	256,848	56,542
Total Associate Faculty Allocation	**$ 19,180,099**	**$ 22,894,250**	**$ 3,714,151**
Classified and Administrators Allocation			
Classified			
Salaries	$ 4,620,829	$ 4,838,628	$ 217,799
Mandatory Benefits	1,615,272	1,687,832	72,560
Medical Benefits	845,242	873,985	28,743
Administrators			
Salaries	4,684,243	4,836,363	152,120
Mandatory Benefits	1,308,649	1,326,363	17,714
Medical Benefits	522,885	551,235	28,350
Total Classified and Administrators Allocation	**$ 13,597,120**	**$ 14,114,406**	**$ 517,286**
Fixed Costs	**$ 371,238**	**$ 367,283**	**$ (3,955)**
Operating Budget Allocation			
College Operating Budget	$ 986,121	$ 1,375,262	$ 389,141
Transcript Fee /Student Material Sub Funds	42,000	43,000	1,000
Total Operating Budget Allocation	**$ 1,028,121**	**$ 1,418,262**	**$ 390,141**
West Valley College Total Allocation	**$ 67,494,417**	**$ 73,547,956**	**$ 6,053,539**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Resource Allocation Model Distribution by Location

	Final Budget 2025-26	Tentative Budget 2026-27	Variance
Mission College			
Full-Time Faculty Instructional Allocation			
Salaries	$ 16,862,454	$ 17,825,714	$ 963,260
Mandatory Benefits	3,718,242	3,905,799	187,557
Medical Benefits	2,531,684	2,700,049	168,365
Total Full-Time Faculty Instructional Allocation	**$ 23,112,380**	**$ 24,431,562**	**$ 1,319,182**
Full-Time Faculty Non-Instructional Allocation			
Salaries	$ 4,136,597	$ 4,349,665	$ 213,068
Mandatory Benefits	958,570	1,005,366	46,796
Medical Benefits	580,535	608,593	28,058
Total Full-Time Faculty Non-Instructional Allocation	**$ 5,675,702**	**$ 5,963,625**	**$ 287,923**
Associate Faculty Allocation			
Associate Faculty Funding - Instructional			
Salaries	$ 11,394,799	$ 12,297,027	$ 902,228
Mandatory Benefits	2,430,694	2,623,886	193,192
Associate Faculty Funding - Non-Instructional			
Salaries	1,442,986	1,452,315	9,329
Mandatory Benefits	319,160	321,223	2,063
Total Associate Faculty Allocation	**$ 15,587,639**	**$ 16,694,451**	**$ 1,106,812**
Classified and Administrators Allocation			
Classified			
Salaries	$ 5,442,337	$ 5,767,790	$ 325,453
Mandatory Benefits	1,920,507	2,034,564	114,057
Medical Benefits	1,036,440	1,082,688	46,248
Administrators			
Salaries	4,351,900	4,629,751	277,851
Mandatory Benefits	1,222,704	1,295,190	72,486
Medical Benefits	501,734	523,236	21,502
Total Classified and Administrators Allocation	**$ 14,475,622**	**$ 15,333,219**	**$ 857,597**
Fixed Costs	**$ 331,907**	**$ 274,927**	**$ (56,980)**
Operating Budget Allocation			
College Operating Budget	$ 1,502,796	$ 1,934,702	$ 431,906
Apprenticeship RSI	1,096,869	898,901	(197,968)
Transcript Fee /Student Material Sub Funds	131,818	32,829	(98,989)
Total Operating Budget Allocation	**$ 2,731,483**	**$ 2,866,432**	**$ 134,949**
Mission College Total Allocation	**$ 61,914,733**	**$ 65,564,216**	**$ 3,649,483**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Resource Allocation Model Distribution by Location

	Final Budget 2025-26	Tentative Budget 2026-27	Variance
Districtwide & District Services			
Districtwide			
Fixed Costs	**$ 29,873,474**	**$ 32,791,250**	**$ 2,917,776**
CalSTRS On-behalf Pension Contributions	**5,198,371**	**5,198,371**	**-**
SJSU Student Housing Support	**-**	**392,459**	**392,459**
PT Faculty Medical Benefits	**1,108,288**	**1,108,288**	**-**
Contingency Holding			
Capital Outlay Project Support	10,000,000	10,000,000	-
Medical Benefits Cap	392,401	-	(392,401)
AFFM to support additional FTES	1,743,322	-	(1,743,322)
Total One-Time Allocation and Contingency Holding	**$ 12,135,723**	**$ 10,000,000**	**$ (392,401)**
Board of Trustees			
Salaries	$ 201,108	$ 217,268	$ 16,160
Mandatory Benefits	61,201	66,790	5,589
Medical Benefits	148,892	183,521	34,629
Total Board of Trustees Allocation	**$ 411,201**	**$ 467,579**	**$ 56,378**
Chancellor			
Salaries	$ 666,628	$ 750,569	$ 83,941
Mandatory Benefits	215,459	242,850	27,391
Medical Benefits	43,262	52,527	9,265
Fixed Costs	72,831	367,831	295,000
Operating Budget	8,300	8,300	-
Total Chancellor Allocation	**$ 1,006,480**	**$ 1,422,077**	**$ 415,597**
Advancement Foundation			
Salaries	$ 775,868	$ 824,022	$ 48,154
Mandatory Benefits	265,353	281,465	16,112
Medical Benefits	65,106	68,234	3,128
Fixed Costs	13,577	13,577	-
Operating Budget	25,000	15,000	(10,000)
Total Advancement Foundation Allocation	**$ 1,144,904**	**$ 1,202,297**	**$ 57,393**
Public Affairs			
Salaries	$ 210,160	$ 236,013	$ 25,853
Mandatory Benefits	72,141	80,063	7,922
Medical Benefits	14,543	15,829	1,286
Operating Budget	14,000	14,000	-
Total Public Affairs Allocation	**$ 310,844**	**$ 345,905**	**$ 35,061**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Resource Allocation Model Distribution by Location

	Final Budget 2025-26	Tentative Budget 2026-27	Variance
Athletics			
Salaries (Non-faculty)	$ 1,174,776	$ 1,423,299	$ 248,523
Salaries (Faculty)	667,388	902,492	235,104
Mandatory Benefits	536,541	648,359	111,818
Medical Benefits	323,240	444,963	121,723
Operating Budget	728,601	728,601	-
Total Athletics Allocation	**$ 3,430,546**	**$ 4,147,714**	**$ 717,168**
Finance and Administration			
Salaries	$ 2,663,999	$ 2,830,213	$ 166,214
Mandatory Benefits	921,746	977,365	55,619
Medical Benefits	373,779	364,909	(8,870)
Fixed Costs	91,745	104,872	13,127
Operating Budget	241,686	249,686	8,000
Total Finance and Administration Allocation	**$ 4,292,955**	**$ 4,527,046**	**$ 234,091**
Human Resources			
Salaries	$ 2,322,628	$ 2,414,894	$ 92,266
Mandatory Benefits	803,234	794,212	(9,022)
Medical Benefits	301,744	277,062	(24,682)
Fixed Costs	532,888	349,888	(183,000)
Operating Budget	48,900	48,900	-
Total Human Resources Allocation	**$ 4,009,394**	**$ 3,884,956**	**$ (124,438)**
Public Health and Safety			
Salaries	$ 1,457,574	$ 1,608,940	$ 151,366
Mandatory Benefits	333,480	349,154	15,674
Medical Benefits	226,511	300,223	73,712
Fixed Costs	326,906	328,906	2,000
Operating Budget	147,297	99,297	(48,000)
Total Public Health and Safety Allocation	**$ 2,491,768**	**$ 2,686,520**	**$ 194,752**
General Services			
Salaries	$ 961,094	$ 1,018,511	$ 57,417
Mandatory Benefits	337,057	356,632	19,575
Medical Benefits	206,179	240,129	33,950
Fixed Costs	88,126	88,126	-
Operating Budget	21,188	21,188	-
Total General Services Allocation	**$ 1,613,644**	**$ 1,724,586**	**$ 110,942**
Information Systems			
Salaries	$ 7,072,953	$ 7,570,198	$ 497,245
Mandatory Benefits	2,415,381	2,542,164	126,783
Medical Benefits	988,840	1,049,579	60,739
Operating Budget	196,000	246,000	50,000
Total Information Systems Allocation	**$ 10,673,174**	**$ 11,407,941**	**$ 734,767**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Resource Allocation Model Distribution by Location

	Final Budget 2025-26	Tentative Budget 2026-27	Variance
Facilities			
Salaries	$ 5,539,893	$ 6,091,939	$ 552,046
Mandatory Benefits	1,948,620	2,138,847	190,227
Medical Benefits	1,334,336	1,447,382	113,046
Fixed Costs	136,802	136,802	-
Operating Budget	368,377	378,377	10,000
Total Facilities Allocation	**$ 9,328,028**	**$ 10,193,346**	**$ 865,318**
Districtwide & District Services Total Allocation	**$ 87,028,794**	**$ 91,500,335**	**$ 5,105,236**
Total Expenditure Budget For All Locations	**$ 216,437,944**	**$ 230,612,507**	**$ 14,174,563**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Fixed Cost Schedule

MISSION COLLEGE

Fixed Cost Description	Final Budget 2025-26	Tentative Budget 2026-27	Budget Adjust. Incr/(Decr)
Faculty Travel & Conference	$ 122,675	$ 119,125	$ (3,550)
Tenure Faculty	60,103	6,675	(53,428)
Accreditation	30,450	30,448	(2)
Financial Aid Match: Federal Work Study (FWS)	37,651	37,651	-
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	20,954	20,954	-
Library Catalog System	31,137	31,137	-
Miscellaneous Software, Hardware, and Licenses	28,937	28,937	-
Total Mission College Fixed Cost	**$ 331,907**	**$ 274,927**	**$ (56,980)**

WEST VALLEY COLLEGE

Fixed Cost Description	Final Budget 2025-26	Tentative Budget 2026-27	Budget Adjust. Incr/(Decr)
Faculty Travel & Conference	$ 134,825	$ 130,875	$ (3,950)
Tenure Faculty	6,678	6,675	(3)
Accreditation	33,450	33,448	(2)
Financial Aid Match: Federal Work Study (FWS)	50,041	50,041	-
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	39,654	39,654	-
Library Catalog System	60,000	60,000	-
Miscellaneous Software, Hardware, and Licenses	46,590	46,590	-
Total West Valley College Fixed Cost	**$ 371,238**	**$ 367,283**	**$ (3,955)**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Fixed Cost Schedule

DISTRICTWIDE

Fixed Cost Description	Final Budget 2025-26	Tentative Budget 2026-27	Budget Adjust. Incr/(Decr)
Board Elections	$ -	$ 523,273	$ 523,273
Legislative Advocacy Services for Basic Aid Districts	11,875	11,875	-
Board Agenda Management	19,333	20,280	947
Guided Pathways for Older Adult Enrollment	250,000	250,000	-
Coaches Stipends	54,032	54,010	(22)
Athletics: Gasoline, Licenses, Dues & Memberships	47,570	47,570	-
POA Unfunded Accrued Liability	381,818	381,818	-
Unemployment Experience Rate	36,712	36,712	-
Unfunded Banked Leave	297,207	297,207	-
Vacation Payout	300,000	300,000	-
Budget & Position Control Software	18,337	18,337	-
Student Financial Aid Disbursement/Refunds Fees	16,000	16,000	-
Cal Grant Interest Payment	3,000	3,000	-
Supplement Early Retirement Program (SERP)	1,377,515	1,377,515	-
Lease Revenue Bonds Debt Payment	308,248	308,248	-
Retiree Medical Benefits	4,510,172	4,535,890	25,718
Student Fee Support (Health Services, CDC, Parking)	4,929,261	5,361,195	431,934
Student Enrollment Fee Support	3,400,000	4,800,000	1,400,000
Student Meal Program	2,500,000	2,500,000	-
Utilities - Mission College	1,355,221	1,355,221	-
Utilities - West Valley College	2,048,935	2,048,935	-
Bank Service Charges & Credit Card Fees	160,000	160,000	-
Property, Liability and Student Insurance	1,302,714	1,302,714	-
Environmental Reg. Requirements (Hazardous Materials)	132,198	132,198	-
E-Procurement Software for Vendor and Bid Management	26,125	26,125	-
ADA Accommodations	30,000	30,000	-
FT Faculty STRS contributions for excess sick leave	50,000	80,000	30,000
Medical Plan Administration Fee	39,802	39,802	-
Employee Assistance Program	37,485	37,485	-
Software Maintenance for Employee Personnel Files	41,149	41,149	-
Staff Development - Compliance Training	25,000	25,000	-
WVMCEA Staff Development	50,000	57,600	7,600
PT Faculty Medical Benefits Reimbursement	387,320	387,320	-
Emergency Preparedness Services	78,697	78,697	-
Public Safety Contract Services	349,919	349,919	-
Facilities Maintenance Agreements and Services	1,548,381	1,564,334	15,953
Technology Annual Software Licenses	3,067,326	3,560,087	492,761
Computers & Equipment Maintenance/Replacement	471,122	463,734	(7,388)
Telephone Services	211,000	208,000	(3,000)
Total Districtwide Fixed Cost	**$ 29,873,474**	**$ 32,791,250**	**$ 2,917,776**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Fixed Cost Schedule

DISTRICT SERVICES

Fixed Cost Description	Final Budget 2025-26	Tentative Budget 2026-27	Budget Adjust. Incr/(Decr)
Finance Association Membership & Copyright Fees	$ 72,831	$ 72,831	$ -
Foundation Audit Expense	12,032	12,032	-
Foundation Credit Card Management Fee	1,545	1,545	-
Arbitrage/Actuarial Study	9,400	9,400	-
District Audit & GASB 34 Financial Statements	58,907	61,334	2,427
Armored Car Service	12,000	12,700	700
Bond Administrative Fee - LRB	11,438	11,438	-
Human Resources Advertising	35,000	35,000	-
Employer Tracking and Reporting Services	22,388	22,388	-
Ergonomic Equipment	50,000	50,000	-
Benefits Tracking System	73,467	73,467	-
Benefits Consultant	94,500	94,500	-
Recruitment Database	38,333	38,333	-
Title IX Tracking Software (Incident Reports)	16,000	16,000	-
Staff Mandated Training	4,000	4,000	-
Medical Mandated Testing (TB/Injury)	13,000	13,000	-
Supervisors Staff Development	5,200	2,200	(3,000)
WVMCEA Negotiator Substitutes	1,000	1,000	-
Mediation Services	5,000	5,000	-
Legal Services	200,000	325,000	125,000
Safety/Maintenance of Standards	172,244	174,244	2,000
Public Safety Contract Services	126,637	126,637	-
DOJ, LiveScan Maintenance & Support	28,025	28,025	-
Operational Unit Uniforms	62,459	62,459	-
Facilities Gasoline	74,343	74,343	-
Contract Required Safety Items	16,250	16,250	-
JPA Hazardous Materials (Supplies & Training)	37,350	37,350	-
Warehouse Equipment Maintenance	9,526	9,526	-
Total District Services Fixed Cost	**$ 1,262,875**	**$ 1,390,002**	**$ 127,127**

Fixed Cost Grand Total	**$ 31,839,494**	**$ 34,823,462**	**$ 2,983,968**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Unrestricted General Fund
Account Summary

Revenues	Final Budget 2025-26	Tentative Budget 2026-27	Percent
Federal Revenue	$ 5,000	$ 5,000	0.00%
State Revenue	13,621,155	13,666,553	5.99%
Local Revenue	201,375,811	214,456,426	94.01%
Transfer In/Other Financing Sources	-	-	0.00%
Total Revenues	**$ 215,001,966**	**$ 228,127,979**	**100.00%**
Expenditures			
Academic Salaries			
FT Faculty Instructional	$ 37,098,067	$ 37,566,232	16.29%
PT Faculty Instructional	26,342,185	31,163,146	13.51%
FT Classified Instructional Aides	1,552,077	1,618,981	0.70%
PT Classified Instructional Aides	598,309	834,018	0.36%
Total Instructional Salaries	**$ 65,590,638**	**$ 71,182,377**	**30.87%**
Non-Instructional Salaries			
FT Faculty Non-Instr & Reassigned Time	$ 11,705,593	$ 12,169,021	5.28%
Administrator/Dean	7,845,101	8,020,582	3.48%
PT Faculty Non-Instructional	785,763	793,075	0.34%
FT Classified	23,133,551	24,896,025	10.80%
FT Management	7,466,022	7,959,926	3.45%
Police	552,280	595,182	0.26%
Supervisor	1,062,222	1,161,109	0.50%
Confidential	2,683,327	2,839,691	1.23%
Hourly Classified & Overtime	678,110	711,976	0.31%
Total Non- Instructional	**$ 55,911,969**	**$ 59,146,587**	**25.65%**
Total Salaries	**$ 121,502,607**	**$ 130,328,964**	**56.51%**
Benefits			
Retirement Benefits (APPLE, PERS, STRS)	22,814,186	23,944,035	10.38%
CalSTRS On-behalf Pension Contributions	5,198,371	5,198,371	2.25%
Statutory Benefits (FICA, Medicare, UI, WC)	7,505,980	7,658,677	3.32%
Medical Fringe Benefits	16,136,476	16,434,674	7.13%
Retirement Incentive (SERP)	1,377,515	1,377,515	0.60%
Vacation Payout	300,000	300,000	0.13%
Total Benefits	**$ 53,332,528**	**$ 54,913,272**	**23.81%**
Operating Expenses & Equipment			
Supplies and Materials	$ 846,855	$ 936,002	0.41%
Utilities and Housekeeping Services	3,751,339	3,746,839	1.62%
General Operating Expense and Services	10,870,775	12,783,918	5.54%
Capital/Equipment	404,112	297,878	0.13%
Transfer Out	19,757,681	20,215,333	8.77%
Other Student Aid/Outgo	5,972,046	7,372,046	3.20%
Contingency Holding	-	18,255	0.01%
Total Operating Expenditures	**$ 41,602,808**	**$ 45,370,271**	**19.67%**
Total Expenditures	**$ 216,437,944**	**$ 230,612,507**	**100.00%**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Interfund Transfers

Fund Description	Transfer In	Transfer Out
Unrestricted General Funds 110000 & 110819		
To Health Services Fund 138000		$ 1,690,947
To Parking Fund 139000		$ 1,743,840
To Lease Revenue Bonds Debt Service Fund 292102		$ 308,248
To Child Development Center Fund 330000		$ 1,926,408
To Capital Projects Fund 410505		$ 10,000,000
To Bookstore Fund 597807		$ 10,000
To Retiree Health Benefits Fund 690000		$ 4,535,890
Facility Rental Fees WV Fund 597003		
To Antenna/Cell Tower Tech Support Fund 597805		$ 40,000
Financial Aid Funds 741001 & 741002		
To Federal Student Aid Admin Fund 120001		$ 32,308
Health Services Fund 138000		
From Unrestricted General Fund 110819	$ 1,690,947	
Parking Fund 139000		
From Unrestricted General Fund 110819	$ 1,743,840	
Lease Revenue Bonds Debt Service Fund 292102		
From Unrestricted General Fund 110819	$ 308,248	
Child Development Center Fund 330000		
From Unrestricted General Fund 110819	$ 1,926,408	
Capital Projects Fund 410505		
From Unrestricted General Fund 110000	$ 10,000,000	
Bookstore Fund 597807		
From Unrestricted General Fund 110000	$ 10,000	
Retiree Benefits Fund 690000		
From Unrestricted General Fund 110819	$ 4,535,890	
Antenna/Cell Tower Tech Support Fund 597805		
From Facilties Rental Fund 597003	$ 40,000	
Federal Student Aid Admin Fund 120001		
From Financial Aid Funds 741001 & 741002	$ 32,308	
Totals	**$ 20,287,641**	**$ 20,287,641**

RESTRICTED GENERAL FUNDS

RESTRICTED GENERAL FUNDS

The Restricted General Fund is used to account for financial resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other external agencies as to their expenditures. These externally imposed restrictions differ from internal designations established by the governing board on unrestricted resources. While unrestricted resources may be designated for specific purposes, such designations may be modified at the Board's discretion. In contrast, restricted resources must be expended in accordance with the requirements of the funding sources. Restricted resources are generally received from federal, state, or local agencies and must be used for specific, defined purposes. Compliance with these requirements is mandatory.

Restricted General Grants and Categorical (Funds 120-137) are established to account for financial resources received by the District from federal, state, and local agencies, primarily in the form of grants. Expenditure from these funds must comply with the terms and conditions of the applicable grant agreements and are subject to audit and reporting requirements.

Restricted programs within Fund 120-137 are categorized by revenue sources. The distribution of total income is as follows:

- Federal 13.59%
- State 74.56%
- Local 11.78%
- Transfer-In (Match) 00.07%

Federal, State, and Local agencies frequently require districts to provide local "match" in support of restricted programs. Matching requirements vary by program and may be satisfied through cash contribution from the Unrestricted General Fund, or it may be an "in-kind" contribution that is made through the allocation of existing district resources such as the use of a facility or use of equipment, utilities, or personnel.

The restricted general fund is used to account for categorical and special funded programs including but not limited to: Student Equity and Achievement Programs (SEAP), Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), and California Work Opportunity and Responsibility to Kids (CalWORKs).

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

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

Cooperative Agencies Resources for Education (CARE) program supports eligible Extended Opportunity Programs and Services (EOPS) students who are recipients of the Temporary Assistance for Needy Families (TANF) services and the California Work Opportunity and Responsibility to Kids (CalWORKs) services and are single heads of household with children under the age of 14. CARE assists students in breaking the welfare dependency by supporting completion of college-level educational programs. Services include grants and allowances for childcare, transportation, books, and supplies to improve retention, persistence, graduation, and transfer outcomes.

Extended Opportunity Programs and Services (EOPS) is designed to encourage the enrollment, retention, and transfer of students facing language, social, economic, and educational disadvantages. The program provides academic and support counseling, financial assistance, and other services to help students successfully complete their educational goals.

Disabled Students Programs and Services (DSPS) program provides specialized instruction, accommodations, and support services to students with disabilities, ensuring equitable access to instructional programs and full participation in the college experience.

The **Student Equity and Achievement Program (SEAP)** consolidates the Basic Skills Initiative (BSI), Student Equity (SE) and the Student Success and Support Program (SSSP). The program supports Guided Pathways and statewide efforts to eliminate achievement gaps. The District uses its internal allocation process to distribute SEAP funding to the colleges.

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

The **Economic and Workforce Development Program** grant has the largest portion of state categorical funding and supports regional economic growth by advancing workforce education, training, and services aligned with labor market needs.

Portions of **State Lottery** revenue are restricted for instructional materials, technology, and other student needs and are classified as State revenue and allocated to the colleges based on actual FTES.

Health Services Fund (Fund 138) is a restricted fund dedicated to the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to the payment of costs associated with health supervision and services, including medical and hospitalization services and the operation of a student health center. The program's goal is to support students' well-being to promote academic success. To remove financial barriers for students, the District waived health fees for all students starting in Spring 2023.

Parking Fund (Fund 139) accounts for parking fees and citation revenues in accordance with Education Code Section 76360, which authorizes community college districts to assess parking fees. Current fees include:

- $50 for Fall or Spring semester permits
- $25 for summer session permits
- $3 daily permit

A grace period is offered during the week prior to and the first week of the Fall and Spring semesters. To remove financial barriers for students, the District waived parking fees for students beginning Spring 2023. Non-students are required to pay parking fees, and parking enforcement remains in effect during the waiver period. Parking revenues must be expended solely for the purchase, construction, operation, maintenance, enforcement, and improvement of parking facilities**.**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General - Fund 12X and 13X

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 2,891,627	$ 2,734,031	$ 7,853,497	$ 2,932,365	$ 6,359,569
State Revenue	29,454,508	43,835,926	46,447,412	42,765,821	34,897,576
Local Revenue	5,032,205	7,338,805	7,696,700	5,701,187	6,105,699
Transfer In/Other Financing Sources	2,765,837	3,254,162	3,254,162	3,254,162	3,467,095
Total Revenues	**$ 40,144,177**	**$ 57,162,924**	**$ 65,251,771**	**$ 54,653,535**	**$ 50,829,939**
Expenditures					
Academic Salaries	$ 5,497,077	$ 5,285,850	$ 6,386,550	$ 5,325,905	$ 5,075,185
Classified Salaries	11,045,844	12,469,602	14,598,604	12,597,925	13,593,659
Benefits	4,954,579	6,092,413	7,029,225	5,778,210	6,973,316
Supplies and Materials	2,404,095	3,754,510	4,468,674	3,369,058	2,964,990
Operating Expenses	7,805,332	9,461,437	13,216,898	9,926,463	8,106,838
Capital Outlay	2,031,861	1,046,103	3,128,567	1,900,151	1,939,191
Transfer Out	99,542	-	-	-	-
Other Student Aid/Outgo	6,294,903	6,344,893	6,944,502	6,197,833	5,729,208
Reserve for Contingency	-	13,078,905	9,846,635	9,579,996	6,782,923
Total Expenditures	**$ 40,133,233**	**$ 57,533,713**	**$ 65,619,655**	**$ 54,675,541**	**$ 51,165,310**
Incr/(Decr) in Fund Balance	$ 10,944	$ (370,789)	$ (367,884)	$ (22,006)	$ (335,371)
Beginning Fund Balance	$ 2,477,941	$ 2,488,885	$ 2,488,885	2,488,885	2,466,879
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 2,488,885**	**$ 2,118,096**	**$ 2,121,001**	**$ 2,466,879**	**$ 2,131,508**
Restricted Fund Balance					
Restricted for Grants & Other	362,289	-	-	335,371	-
Restricted for Health Services	878,214	869,714	872,619	883,126	883,126
Restricted for Parking Fund	1,248,382	1,248,382	1,248,382	1,248,382	1,248,382
Ending Fund Balance	**$ 2,488,885**	**$ 2,118,096**	**$ 2,121,001**	**$ 2,466,879**	**$ 2,131,508**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Grants and Categorical
Fund 120 - 137

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 2,891,627	$ 2,734,031	$ 7,853,497	$ 2,932,365	$ 6,359,569
State Revenue	29,454,508	43,835,926	46,447,412	42,765,821	34,897,576
Local Revenue	4,342,698	6,754,611	7,026,459	5,030,102	5,514,399
Transfer In/Other Financing Sources	32,447	33,275	33,275	33,275	32,308
Total Revenues	**$ 36,721,280**	**$ 53,357,843**	**$ 61,360,643**	**$ 50,761,563**	**$ 46,803,852**
Expenditures					
Academic Salaries	$ 5,260,377	$ 5,029,528	$ 6,130,228	$ 5,069,583	$ 4,797,603
Classified Salaries	9,083,794	10,250,421	12,384,301	10,383,622	11,246,743
Benefits	4,097,511	5,124,089	6,057,874	4,806,859	5,947,176
Supplies and Materials	2,299,515	3,675,017	4,350,054	3,253,916	2,884,641
Operating Expenses	7,554,186	9,171,176	12,891,771	9,608,021	7,811,738
Capital Outlay	2,007,325	1,046,103	3,117,567	1,888,651	1,939,191
Transfer Out	99,542	-	-	-	-
Other Student Aid/Outgo	6,294,903	6,344,893	6,944,502	6,197,833	5,729,208
Reserve for Contingency	-	13,078,905	9,846,635	9,579,996	6,782,923
Total Expenditures	**$ 36,697,153**	**$ 53,720,132**	**$ 61,722,932**	**$ 50,788,481**	**$ 47,139,223**
Incr/(Decr) in Fund Balance	$ 24,127	$ (362,289)	$ (362,289)	$ (26,918)	$ (335,371)
Beginning Fund Balance	$ 338,162	$ 362,289	$ 362,289	$ 362,289	$ 335,371
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 362,289**	**$ -**	**$ -**	**$ 335,371**	**$ -**
Restricted Fund Balance					
Restricted for Grants & Other	$ 362,289	$ -	$ -	$ 335,371	$ -
Ending Fund Balance	**$ 362,289**	**$ -**	**$ -**	**$ 335,371**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Grants and Categorical
Fund 120 - 137

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 562,404	$ 936,058	$ 4,901,421	$ 998,671	$ 4,988,637
State Revenue	13,166,226	20,121,728	20,914,254	19,868,541	16,130,607
Local Revenue	1,659,289	1,845,842	2,020,842	1,919,800	1,583,095
Transfer In/Other Financing Sources	17,869	17,939	17,939	17,939	17,498
Total Revenues	**$ 15,405,788**	**$ 22,921,567**	**$ 27,854,456**	**$ 22,804,951**	**$ 22,719,837**
Expenditures					
Academic Salaries	$ 2,825,039	$ 3,014,996	$ 3,735,277	$ 3,122,339	$ 2,834,948
Classified Salaries	3,108,147	4,572,818	5,612,006	4,280,501	5,367,646
Benefits	1,811,111	2,512,463	3,165,000	2,443,843	3,188,535
Supplies and Materials	1,101,329	1,682,637	1,979,687	1,776,405	1,294,308
Operating Expenses	2,343,181	3,327,392	5,141,571	4,250,060	3,812,411
Capital Outlay	820,571	429,903	2,108,080	1,084,088	1,073,444
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	3,378,541	3,941,021	3,900,568	3,706,015	3,534,628
Reserve for Contingency	-	3,476,075	2,248,005	2,141,630	1,649,725
Total Expenditures	**$ 15,387,919**	**$ 22,957,305**	**$ 27,890,194**	**$ 22,804,881**	**$ 22,755,645**
Incr/(Decr) in Fund Balance	$ 17,869	$ (35,738)	$ (35,738)	$ 70	$ (35,808)
Beginning Fund Balance	$ 17,868	$ 35,738	$ 35,738	$ 35,738	$ 35,808
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 35,737**	**$ -**	**$ -**	**$ 35,808**	**$ -**
Restricted Fund Balance					
Restricted for Grants & Other	$ 35,737	$ -	$ -	$ 35,808	$ -
Ending Fund Balance	**$ 35,737**	**$ -**	**$ -**	**$ 35,808**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Grants and Categorical
Fund 120 - 137

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 2,329,223	$ 1,797,973	$ 2,952,076	$ 1,933,694	$ 1,370,932
State Revenue	13,082,875	20,751,764	22,323,658	21,141,014	17,242,172
Local Revenue	1,850,700	3,196,719	3,091,719	1,773,834	1,996,756
Transfer In/Other Financing Sources	14,578	15,336	15,336	15,336	14,810
Total Revenues	**$ 17,277,376**	**$ 25,761,792**	**$ 28,382,789**	**$ 24,863,878**	**$ 20,624,670**
Expenditures					
Academic Salaries	$ 2,331,860	$ 1,840,976	$ 2,172,388	$ 1,871,474	$ 1,820,579
Classified Salaries	5,028,549	4,922,964	5,779,134	5,548,970	5,133,810
Benefits	2,109,618	2,491,321	2,765,089	2,252,556	2,644,751
Supplies and Materials	932,492	1,497,813	1,831,715	1,115,136	1,290,201
Operating Expenses	3,650,349	2,896,684	4,812,367	3,765,979	2,385,491
Capital Outlay	813,526	574,695	934,053	733,284	130,707
Transfer Out		-	-	-	-
Other Student Aid/Outgo	2,408,957	2,283,470	2,716,447	2,165,101	2,194,580
Reserve for Contingency	-	9,304,504	7,422,231	7,438,366	5,048,198
Total Expenditures	**$ 17,275,351**	**$ 25,812,427**	**$ 28,433,424**	**$ 24,890,866**	**$ 20,648,317**
Incr/(Decr) in Fund Balance	$ 2,025	$ (50,635)	$ (50,635)	$ (26,988)	$ (23,647)
Beginning Fund Balance	$ 48,611	$ 50,635	$ 50,635	$ 50,635	$ 23,647
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 50,635**	**$ -**	**$ -**	**$ 23,647**	**$ -**
Restricted Fund Balance					
Restricted for Grants & Other	$ 50,635	$ -	$ -	$ 23,647	$ -
Ending Fund Balance	**$ 50,635**	**$ -**	**$ -**	**$ 23,647**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Grants and Categorical
Fund 120 - 137

District Services

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	3,205,407	2,962,434	3,209,500	1,756,266	1,524,797
Local Revenue	832,709	1,712,050	1,913,898	1,336,468	1,934,548
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 4,038,116**	**$ 4,674,484**	**$ 5,123,398**	**$ 3,092,734**	**$ 3,459,345**
Expenditures					
Academic Salaries	$ 103,478	$ 173,556	$ 222,563	$ 75,770	$ 142,076
Classified Salaries	947,098	754,639	993,161	554,151	745,287
Benefits	176,782	120,305	127,785	110,460	113,890
Supplies and Materials	265,694	494,567	538,652	362,375	300,132
Operating Expenses	1,560,656	2,947,100	2,937,833	1,591,982	1,613,836
Capital Outlay	373,228	41,505	75,434	71,279	735,040
Transfer Out	99,542	-	-	-	-
Other Student Aid/Outgo	507,405	120,402	327,487	326,717	-
Reserve for Contingency	-	298,326	176,399	-	85,000
Total Expenditures	**$ 4,033,883**	**$ 4,950,400**	**$ 5,399,314**	**$ 3,092,734**	**$ 3,735,261**
Incr/(Decr) in Fund Balance	$ 4,233	$ (275,916)	$ (275,916)	$ -	$ (275,916)
Beginning Fund Balance	$ 271,683	$ 275,916	$ 275,916	$ 275,916	$ 275,916
Adjustment	-	-	-		-
Ending Fund Balance	**$ 275,916**	**$ -**	**$ -**	**$ 275,916**	**$ -**
Restricted Fund Balance					
Restricted for Grants & Other	$ 275,916	$ -	$ -	$ 275,916	$ -
Ending Fund Balance	**$ 275,916**	**$ -**	**$ -**	**$ 275,916**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Health Services Fund 138

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	45,373	44,194	49,499	50,343	51,300
Transfer In/Other Financing Sources	1,395,368	1,571,576	1,571,576	1,571,576	1,690,947
Total Revenues	**$ 1,440,741**	**$ 1,615,770**	**$ 1,621,075**	**$ 1,621,919**	**$ 1,742,247**
Expenditures					
Academic Salaries	$ 236,700	$ 256,322	$ 256,322	$ 256,322	$ 277,582
Classified Salaries	701,434	797,995	775,811	775,811	856,726
Benefits	382,334	431,295	430,144	430,144	463,586
Supplies and Materials	68,286	50,593	59,494	56,016	51,449
Operating Expenses	62,757	88,065	101,399	94,714	92,904
Capital Outlay	2,413	-	3,500	4,000	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 1,453,924**	**$ 1,624,270**	**$ 1,626,670**	**$ 1,617,007**	**$ 1,742,247**
Incr/(Decr) in Fund Balance	$ (13,183)	$ (8,500)	$ (5,595)	$ 4,912	$ -
Beginning Fund Balance	$ 891,397	$ 878,214	$ 878,214	$ 878,214	$ 883,126
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 878,214**	**$ 869,714**	**$ 872,619**	**$ 883,126**	**$ 883,126**
Restricted Fund Balance					
Restricted for Health Services	$ 878,214	$ 869,714	$ 872,619	$ 883,126	$ 883,126
Ending Fund Balance	**$ 878,214**	**$ 869,714**	**$ 872,619**	**$ 883,126**	**$ 883,126**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Restricted General Fund - Parking Fund 139

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	644,134	540,000	620,742	620,742	540,000
Transfer In/Other Financing Sources	1,338,022	1,649,311	1,649,311	1,649,311	1,743,840
Total Revenues	**$ 1,982,156**	**$ 2,189,311**	**$ 2,270,053**	**$ 2,270,053**	**$ 2,283,840**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,260,616	1,421,186	1,438,492	1,438,492	1,490,190
Benefits	474,734	537,029	541,207	541,207	562,554
Supplies and Materials	36,294	28,900	59,126	59,126	28,900
Operating Expenses	188,389	202,196	223,728	223,728	202,196
Capital Outlay	22,123	-	7,500	7,500	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 1,982,156**	**$ 2,189,311**	**$ 2,270,053**	**$ 2,270,053**	**$ 2,283,840**
Incr/(Decr) in Fund Balance	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 1,248,382	$ 1,248,382	$ 1,248,382	$ 1,248,382	$ 1,248,382
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**
Restricted Fund Balance					
Restricted for Parking Fund	$ 1,248,382	$ 1,248,382	$ 1,248,382	$ 1,248,382	$ 1,248,382
Ending Fund Balance	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**	**$ 1,248,382**

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and the payment of principal and interest on the District's general long-term debt. Revenues recorded in these funds are derived primarily from special property tax levies, interest earnings, operational income from completed projects financed by revenue bonds or energy loans, and interfund transfers from other funds that support debt repayment. Cash and investments held in the Debt Service Funds are generally maintained in the appropriate county treasury.

Measure C, H, and W Bond Redemption Fund (Fund 212) is designated to record principal and interest payments for General Obligation Bonds issued under pursuant to Chapter 5, Division 7, Part 49 of the Education Code Section 81901. Debt service for these bonds is supported by voter-approved ad valorem property tax levies. Debt for Refunding Bonds is included in this section.

Lease Revenue Bonds Debt Service Fund (Fund 292) is designated to track the principal and interest debt payments for the 2011 bonds to finance the Solar Projects at West Valley College and Mission College.

West Valley - Mission Community College District
Tentative Budget 2026-2027
Debt Service - Fund 2XX

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 80,297	$ 79,514	$ 79,514	$ 79,514	$ 79,514
State Revenue	102,323	130,000	130,000	131,525	123,000
Local Revenue	57,377,823	57,335,000	57,335,000	56,773,645	52,405,000
Sale of Bond Proceeds	-	-	-	-	-
Transfer In/Other Financing Sources	303,164	308,248	308,248	301,448	308,248
Total Revenues	**$ 57,863,607**	**$ 57,852,762**	**$ 57,852,762**	**$ 57,286,132**	**$ 52,915,762**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	14,542	-	-	-	-
Other Student Aid/Outgo	60,069,713	56,418,488	56,418,488	61,021,863	47,304,512
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 60,084,255**	**$ 56,418,488**	**$ 56,418,488**	**$ 61,021,863**	**$ 47,304,512**
Incr/(Decr) in Fund Balance	$ (2,220,648)	$ 1,434,274	$ 1,434,274	$ (3,735,731)	$ 5,611,250
Beginning Fund Balance	$ 50,962,593	$ 48,741,945	$ 48,741,945	$ 48,741,945	$ 45,006,214
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 48,741,945**	**$ 50,176,219**	**$ 50,176,219**	**$ 45,006,214**	**$ 50,617,464**
Restricted Fund Balance					
Restricted for Debt Service	$ 47,053,765	$ 48,193,921	$ 48,193,921	$ 43,023,916	$ 48,331,048
Restricted for Debt Reserve	1,688,180	1,982,298	1,982,298	1,982,298	2,286,416
Ending Fund Balance	**$ 48,741,945**	**$ 50,176,219**	**$ 50,176,219**	**$ 45,006,214**	**$ 50,617,464**

West Valley - Mission Community College District
Tentative Budget 2026-2027
General Obligation Bonds Debt Service - Fund 212

Consolidated (Measure H, C & W)

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	102,323	130,000	130,000	131,525	123,000
Local Revenue	57,311,244	57,275,000	57,275,000	56,706,845	52,335,000
Sale of Bond Proceeds	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 57,413,567**	**$ 57,405,000**	**$ 57,405,000**	**$ 56,838,370**	**$ 52,458,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	59,916,069	56,264,844	56,264,844	60,868,219	47,150,868
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 59,916,069**	**$ 56,264,844**	**$ 56,264,844**	**$ 60,868,219**	**$ 47,150,868**
Incr/(Decr) in Fund Balance	$ (2,502,502)	$ 1,140,156	$ 1,140,156	$ (4,029,849)	$ 5,307,132
Beginning Fund Balance	$ 49,556,267	$ 47,053,765	$ 47,053,765	$ 47,053,765	$ 43,023,916
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 47,053,765**	**$ 48,193,921**	**$ 48,193,921**	**$ 43,023,916**	**$ 48,331,048**
Restricted Fund Balance					
Restricted for Debt Service	$ 47,053,765	$ 48,193,921	$ 48,193,921	$ 43,023,916	$ 48,331,048
Ending Fund Balance	**$ 47,053,765**	**$ 48,193,921**	**$ 48,193,921**	**$ 43,023,916**	**$ 48,331,048**

West Valley - Mission Community College District
Tentative Budget 2026-2027
Debt Service - Fund 21200X
General Obligation Bonds, 2004 Measure H

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	22,601	30,000	30,000	31,025	28,000
Local Revenue	15,248,210	15,250,000	15,250,000	15,374,545	15,310,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 15,270,811**	**$ 15,280,000**	**$ 15,280,000**	**$ 15,405,570**	**$ 15,338,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	14,601,600	14,915,500	14,915,500	14,915,500	14,901,225
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 14,601,600**	**$ 14,915,500**	**$ 14,915,500**	**$ 14,915,500**	**$ 14,901,225**
Incr/(Decr) in Fund Balance	$ 669,211	$ 364,500	$ 364,500	$ 490,070	$ 436,775
Beginning Fund Balance	$ 12,510,323	$ 13,179,534	$ 13,179,534	$ 13,179,534	$ 13,669,604
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 13,179,534**	**$ 13,544,034**	**$ 13,544,034**	**$ 13,669,604**	**$ 14,106,379**
Restricted Fund Balance					
Restricted for Debt Service	$ 13,179,534	$ 13,544,034	$ 13,544,034	$ 13,669,604	$ 14,106,379
Ending Fund Balance	**$ 13,179,534**	**$ 13,544,034**	**$ 13,544,034**	**$ 13,669,604**	**$ 14,106,379**

West Valley - Mission Community College District
Tentative Budget 2026-2027
Debt Service - Fund 212102
General Obligation Bonds, 2012 Measure C

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	36,350	50,000	50,000	55,000	55,000
Local Revenue	19,546,580	19,550,000	19,550,000	19,575,000	19,825,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 19,582,930**	**$ 19,600,000**	**$ 19,600,000**	**$ 19,630,000**	**$ 19,880,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	18,453,275	19,091,525	19,091,525	19,091,525	19,762,950
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 18,453,275**	**$ 19,091,525**	**$ 19,091,525**	**$ 19,091,525**	**$ 19,762,950**
Incr/(Decr) in Fund Balance	$ 1,129,655	$ 508,475	$ 508,475	$ 538,475	$ 117,050
Beginning Fund Balance	$ 14,148,215	$ 15,277,870	$ 15,277,870	$ 15,277,870	$ 15,816,345
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 15,277,870**	**$ 15,786,345**	**$ 15,786,345**	**$ 15,816,345**	**$ 15,933,395**
Restricted Fund Balance					
Restricted for Debt Service	$ 15,277,870	$ 15,786,345	$ 15,786,345	$ 15,816,345	$ 15,933,395
Ending Fund Balance	**$ 15,277,870**	**$ 15,786,345**	**$ 15,786,345**	**$ 15,816,345**	**$ 15,933,395**

West Valley - Mission Community College District
Tentative Budget 2026-2027
Debt Service - Fund 212151
General Obligation Bonds, 2018 Measure W

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	43,372	50,000	50,000	45,500	40,000
Local Revenue	22,516,454	22,475,000	22,475,000	21,757,300	17,200,000
Sale of Bond Proceeds	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 22,559,826**	**$ 22,525,000**	**$ 22,525,000**	**$ 21,802,800**	**$ 17,240,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	26,861,194	22,257,819	22,257,819	26,861,194	12,486,693
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 26,861,194**	**$ 22,257,819**	**$ 22,257,819**	**$ 26,861,194**	**$ 12,486,693**
Incr/(Decr) in Fund Balance	$ (4,301,368)	$ 267,181	$ 267,181	$ (5,058,394)	$ 4,753,307
Beginning Fund Balance	$ 22,897,729	$ 18,596,361	$ 18,596,361	$ 18,596,361	$ 13,537,967
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 18,596,361**	**$ 18,863,542**	**$ 18,863,542**	**$ 13,537,967**	**$ 18,291,274**
Restricted Fund Balance					
Restricted for Debt Service	$ 18,596,361	$ 18,863,542	$ 18,863,542	$ 13,537,967	$ 18,291,274
Ending Fund Balance	**$ 18,596,361**	**$ 18,863,542**	**$ 18,863,542**	**$ 13,537,967**	**$ 18,291,274**

West Valley - Mission Community College District
Tentative Budget 2026-2027
Lease Revenue Bonds Debt Service - Fund 292

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 80,297	$ 79,514	$ 79,514	$ 79,514	$ 79,514
State Revenue	-	-	-	-	-
Local Revenue	66,579	60,000	60,000	66,800	70,000
Transfer In/Other Financing Sources	303,164	308,248	308,248	301,448	308,248
Total Revenues	**$ 450,040**	**$ 447,762**	**$ 447,762**	**$ 447,762**	**$ 457,762**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	14,542	-	-		-
Other Student Aid/Outgo	153,644	153,644	153,644	153,644	153,644
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 168,186**	**$ 153,644**	**$ 153,644**	**$ 153,644**	**$ 153,644**
Incr/(Decr) in Fund Balance	$ 281,854	$ 294,118	$ 294,118	$ 294,118	$ 304,118
Beginning Fund Balance	$ 1,406,326	$ 1,688,180	$ 1,688,180	$ 1,688,180	$ 1,982,298
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 1,688,180**	**$ 1,982,298**	**$ 1,982,298**	**$ 1,982,298**	**$ 2,286,416**
Restricted Fund Balance					
Restricted for Debt Reserve	$ 1,688,180	$ 1,982,298	$ 1,982,298	$ 1,982,298	$ 2,286,416
Ending Fund Balance	**$ 1,688,180**	**$ 1,982,298**	**$ 1,982,298**	**$ 1,982,298**	**$ 2,286,416**

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. These resources are used to support programs and services that, while not necessarily part of the colleges' core instructional programs, enhance the District's ability to serve students and support their educational success. Expenditures from these funds must comply with applicable legal, regulatory, or contractual restrictions.

The **Child Development Center Fund (Fund 330)** is designated to account for all revenues and expenditures related to the operation of the District's childcare and child development services. Funding for this program is received from federal, state, and local sources, including:

- Federal revenues from the federal food reimbursement program
- State revenues from the California Department of Education, Department of Social Services, including preschool grants, food grants, and tax bailout allocations
- Local revenues generated from childcare service fees

In alignment with the District's commitment to remove financial barriers for students, student childcare fees were waived beginning Spring 2023. To ensure the continued operation and sustainability of the Child Development Center program, the District uses Unrestricted General Fund resources to supplement program costs as necessary.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Child Development Center - Fund 330

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 46,733	$ 35,000	$ 61,975	$ 61,968	$ 62,000
State Revenue	1,230,258	1,100,000	1,166,061	1,166,061	1,180,000
Local Revenue	653,077	564,773	638,847	638,847	782,000
Transfer In/Other Financing Sources	1,549,595	1,708,374	1,708,374	1,602,261	1,926,408
Total Revenues	**$ 3,479,663**	**$ 3,408,147**	**$ 3,575,257**	**$ 3,469,137**	**$ 3,950,408**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	2,314,626	2,071,679	2,322,260	2,322,260	2,540,799
Benefits	1,034,268	1,203,468	1,119,327	1,119,327	1,290,577
Supplies and Materials	120,609	114,000	111,808	111,808	100,032
Operating Expenses	10,160	19,000	11,291	11,291	19,000
Capital Outlay	-	-	10,571	10,564	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 3,479,663**	**$ 3,408,147**	**$ 3,575,257**	**$ 3,575,250**	**$ 3,950,408**
Incr/(Decr) in Fund Balance	$ -	$ -	$ -	$ (106,113)	$ -
Beginning Fund Balance	$ 1,355,952	$ 1,355,952	$ 1,355,952	$ 1,355,952	$ 1,249,839
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 1,355,952**	**$ 1,355,952**	**$ 1,355,952**	**$ 1,249,839**	**$ 1,249,839**
Restricted Fund Balance					
Restricted for Child Care	$ 1,355,952	$ 1,355,952	$ 1,355,952	$ 1,249,839	$ 1,249,839
Ending Fund Balance	**$ 1,355,952**	**$ 1,355,952**	**$ 1,355,952**	**$ 1,249,839**	**$ 1,249,839**

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the expenditure of resources for major renovation, repair, and new construction projects. Funding for these projects is derived from a combination of State resources, including the Scheduled Maintenance and Capital Construction programs, and locally generated funds, such as voter-approved bond proceeds. All capital construction projects funded by the State, as well as significant locally funded projects, are recorded in the Capital Projects Funds. Minor and routine maintenance activities are accounted for in other District funds.

The District utilizes multiple capital-related funds, including the Capital Projects Fund, State Scheduled Maintenance Fund, and Measure C and Measure W Bond Funds, to ensure appropriate accounting, compliance, and transparency.

The **Capital Projects Fund (Fund 410)** is used to track expenditures related to major facility projects and significant equipment acquisitions. When State Facilities bond funding is available, the State may partially or fully fund capital outlay projects based on priorities identified in the District's Five-Year Capital Construction Plan, which is submitted annually. Pages 88-89 of this document provide additional detail on the major construction projects included in the current Five-Year Plan.

The Educational and Facilities Master Plan (E&FMP) for Mission College and West Valley College integrates instructional program needs with long-range facilities planning. The E&FMP serves as a guiding framework for capital construction and modernization activities, ensuring that facilities development aligns with instructional priorities, enrollment trends, and the District's strategic goals.

The **State Scheduled Maintenance Fund (Fund 410100)** tracks the physical plant & special repair funds that may be used for scheduled maintenance projects, including architectural barrier removal, seismic repairs, or hazardous substance projects.

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

On June 5, 2012, West Valley-Mission Community College District voters passed Measure C, a $350,000,000 bond issuance. The District issued series A in the amount of $100,000,000 in August 2012 making funds available for major construction projects at West Valley College and Mission College. The District issued series B in the amount of $150,000,000 in February 2015 and

issued series C in the amount of $100,000,000 in September 2017. All Measure C funds have been fully expended as of June 30, 2025.

Measure W Bond Fund (Funds 430004-430005) are designated to record capital project expenditures relating to the issuance of the bonds. On November 6, 2018, West Valley-Mission Community College District voters passed Measure W, authorizing the District to issue up to $698,000,000 of general obligation bonds. The District issued series A in the amount of $150,000,000 in April 2019 and series B in the amount of $175,000,000 in July 2022. The bonds are being issued to finance the acquisition, construction, modernization, and equipping of District sites and facilities. The Bond issuance was rated as Aaa / AAA by both Moody's and Standard & Poor's. Majority of the funds will be spent and committed/encumbered by June 30, 2026.

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

Construction Updates

Construction continues at both West Valley College and Mission College under the District's voter-approved bond programs. Recent efforts have resulted in the completion of major projects at both campuses, delivering upgraded facilities and infrastructure that directly support instructional programs, student services, and long-term campus operations.

The District successfully completed the Measure C program, with all funds expended by June 30, 2025. Since its approval by voters in June 2012, Measure C funded significant capital improvements across both colleges through three bond issuances totaling $350 million. Strong credit ratings, including Aaa / AAA ratings by Moody's and Standard & Poor's.

Building on this success, the Measure W program, approved by voters in November 2018, continues to fund current and future construction projects. To date, the District has issued $325 million in bonds across two series, with a third issuance of $300 million planned for August 2026. These investments support ongoing modernization, new construction, and infrastructure improvements aligned with District priorities.

In addition to bond-funded projects, since 2019, the District has committed from its operating budget $10 million annually to support capital improvement projects. This ongoing investment supports smaller scale construction, preventative maintenance, and critical repairs necessary to preserve District facilities and extend the useful life of campus assets.

All construction activities are managed with a strong emphasis on fiscal responsibility, regulatory compliance, and transparency, including adherence to the California Public Contract Code. The

District continues to balance scope, schedule, and budget while adapting to market conditions and minimizing disruption to campus operations.

Looking ahead, the District remains focused on advancing projects funded through Measure W while maintaining its commitment to high-quality facilities that support student success and community engagement.

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

Working Drawings and DSA Approval Phase

- **STEM Building - MC**
  Funded by Measure W. The District initiated procurement through the RFQ/RFP process in Summer 2024 and approved XL Construction/Gensler as the design-build entity (DBE) at the June 17, 2025, Board of Trustees meeting. The project is currently in the construction document phase.
- **Science Building Renovation - MC**
  Funded by Measure W. Procurement began in Summer 2024, with XL Construction/ Gensler approved as DBE. The project is currently in the construction document phase.
- **Campus Center Renovation - MC**
  Funded by Measure W. Procurement began in Fall 2024. Rodan Builders/Noll & Tam was approved as DBE at the October 21, 2025, Board meeting. The project is in design development.
- **Wellness Center - WVC**
  Funded by Measure W. Hensel Phelps and CannonDesign were selected as the DBE. The project is in the construction documents phase. Increment 1 (site package) was submitted to the Division of the State Architect (DSA) in December 2025, with Increment 2 (building package) scheduled for April 2026. Groundbreaking is anticipated Summer 2026, pending DSA approval.
- **Science and Math Landscaping - WVC**
  HPI Architecture is providing design and construction administration services for landscaping, ADA pathways, and student gathering spaces. The project is under DSA review.
- **Campus Perimeter Improvements - MC**
  HPI Architecture provides design and construction administration services to enhance safety, aesthetics, and wayfinding. The project is in the construction document phase.
- **Gym Roofing Replacement - MC**
  Dialogic Design provides design services for roof replacement. Submission to DSA is anticipated in Summer 2026.
- **Aquatics Center - WVC**
  Steinberg Hart completed design for pool restoration, seating, and shade structures. The project awaits DSA approval, with construction anticipated Winter 2026/2027.
- **Child Development Center - WVC**

Aedis Architecture completed programming. The project is currently on hold pending additional design inputs, with work anticipated to resume Summer 2026.

Construction Phase

- **Library Renovation - MC**
  WRNS Studio designed this 30,000 SF renovation. Construction was awarded to SC Builders, with Notice to Proceed issued July 2024. Completion is anticipated Fall 2026. The project is approximately 70% complete.
- **Tennis Court Lighting Replacement - MC**
  SVA Architects completed design. The project is pending award, with construction anticipated Summer 2026.
- **Theater Renovation and Expansion - WVC**
  Funded by State Capital Outlay and Measure W. Designed by DLR Group and awarded to Thompson Builders. Construction began March 30, 2026, with completion anticipated Spring 2029.
- **Music Replacement Building - WVC**
  Designed by DLR Group and awarded to Thompson Builders. Construction began March 30, 2026, with completion anticipated Spring 2029.
- **Science and Math HVAC Upgrades - WVC**
  P2S Engineering provided design services. The project is DSA-approved and currently out to bid, with construction anticipated late Summer 2026.
- **Roofing Projects (Summer 2026) - MC**
  Projects include the Gilmore Building and Information Systems Building. Award is anticipated at the April 2026 Board meeting.
- **Roofing Projects (Summer 2026) - WVC**
  Projects include the Campus Center and Physical Education buildings. Award is anticipated at the April 2026 Board meeting.
- **Information Systems HVAC Upgrades - DW**
  P2S Engineering designed HVAC and electrical upgrades to support data center redundancy. The project was awarded to ESI following DSA approval. Construction is scheduled for Summer 2026.

Completed Projects in Fiscal Year 2025-2026:

- Roofing Projects (13 buildings across both campuses) - DW
- Learning Resource Commons - WVC
- Public Safety & Community Services Building - DS
- Solar Panels (Parking Lots B and E) - MC
- Parking Lot Repairs (Lots A–D) - MC
- Parking Lot Repairs (Lots 1–7) - WVC
- Music Building Abatement and Make Ready - WVC
- Corner Entry Landscape Project - WVC
- Perimeter and Parking Lot Lighting - MC
- Security and Safety Monitoring Upgrades - DS

West Valley-Mission Community College District
Tentative Budget 2026-2027
Capital Projects - Fund 4XX

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	853,158	-	10,807,000	-	10,807,000
Local Revenue	15,446,698	12,791,239	13,862,112	13,665,988	12,777,878
Sales of Bond Proceeds	-	-	-	-	-
Transfer In/Other Financing Sources	13,461,095	10,000,000	10,000,000	10,017,006	10,000,000
Total Revenues	**$ 29,760,951**	**$ 22,791,239**	**$ 34,669,112**	**$ 23,682,994**	**$ 33,584,878**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,782,814	1,858,285	1,860,775	1,860,042	1,753,965
Benefits	835,075	934,741	935,488	928,653	891,085
Supplies and Materials	246,412	155,831	259,348	256,741	155,832
Operating Expenses	2,010,656	2,281,243	4,067,305	2,581,777	2,855,671
Capital Outlay	84,782,283	140,202,976	170,391,476	57,988,774	116,179,195
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	8,775	-	9,900	9,900	-
Reserve for Contingency	-	13,896,927	424,028	-	5,846,059
Total Expenditures	**$ 89,666,015**	**$ 159,330,003**	**$ 177,948,320**	**$ 63,625,887**	**$ 127,681,807**
Incr/(Decr) in Fund Balance	$ (59,905,064)	$ (136,538,764)	$ (143,279,208)	$ (39,942,893)	$ (94,096,929)
Beginning Fund Balance	$ 258,739,857	$ 198,834,793	$ 198,834,793	$ 198,834,793	$ 158,891,900
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 198,834,793**	**$ 62,296,029**	**$ 55,555,585**	**$ 158,891,900**	**$ 64,794,971**
Restricted Fund Balance					
Restricted for Capital Projects	$ 198,834,793	$ 62,296,029	$ 55,555,585	$ 158,891,900	$ 64,794,971
Ending Fund Balance	**$ 198,834,793**	**$ 62,296,029**	**$ 55,555,585**	**$ 158,891,900**	**$ 64,794,971**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Capital Projects - Fund 410

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	853,158	-	10,807,000	-	10,807,000
Local Revenue	9,003,430	8,011,585	9,082,458	8,393,699	8,671,887
Transfer In/Other Financing Sources	13,461,095	10,000,000	10,000,000	10,017,006	10,000,000
Total Revenues	**$ 23,317,683**	**$ 18,011,585**	**$ 29,889,458**	**$ 18,410,705**	**$ 29,478,887**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	125,260	165,056	167,546	166,813	20,000
Benefits	70,902	84,947	85,694	78,859	1,832
Supplies and Materials	246,412	155,831	259,348	256,741	155,832
Operating Expenses	1,973,278	1,021,644	3,601,807	2,257,632	2,131,564
Capital Outlay	15,007,056	12,477,389	32,429,266	13,845,789	22,368,870
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	1,500,000	134,110	-	1,500,000
Total Expenditures	**$ 17,422,908**	**$ 15,404,867**	**$ 36,677,771**	**$ 16,605,834**	**$ 26,178,098**
Incr/(Decr) in Fund Balance	$ 5,894,775	$ 2,606,718	$ (6,788,313)	$ 1,804,871	$ 3,300,789
Beginning Fund Balance	$ 53,794,536	$ 59,689,311	$ 59,689,311	$ 59,689,311	$ 61,494,182
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 59,689,311**	**$ 62,296,029**	**$ 52,900,998**	**$ 61,494,182**	**$ 64,794,971**
Restricted Fund Balance					
Restricted for Capital Projects	$ 59,689,311	$ 62,296,029	$ 52,900,998	$ 61,494,182	$ 64,794,971
Ending Fund Balance	**$ 59,689,311**	**$ 62,296,029**	**$ 52,900,998**	**$ 61,494,182**	**$ 64,794,971**

West Valley-Mission Community College District
Tentative Budget 2026-2027
General Obligation Bonds Construction Funds - Fund 430

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Interest and Investment Income	$ 6,443,268	$ 4,779,654	$ 4,779,654	$ 5,272,289	$ 4,105,991
Proceeds from Sale of Bonds	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 6,443,268**	**$ 4,779,654**	**$ 4,779,654**	**$ 5,272,289**	**$ 4,105,991**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,657,554	1,693,229	1,693,229	1,693,229	1,733,965
Benefits	764,173	849,794	849,794	849,794	889,253
Bond Administrative Fees	8,775	-	9,900	9,900	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	37,378	1,259,599	465,498	324,145	724,107
Capital Outlay	69,775,227	127,725,587	137,962,210	44,142,985	93,810,325
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	12,396,927	289,918	-	4,346,059
Total Expenditures	**$ 72,243,107**	**$ 143,925,136**	**$ 141,270,549**	**$ 47,020,053**	**$ 101,503,709**
Incr/(Decr) in Fund Balance	$ (65,799,839)	$ (139,145,482)	$ (136,490,895)	$ (41,747,764)	$ (97,397,718)
Beginning Fund Balance	$ 204,945,321	$ 139,145,482	$ 139,145,482	$ 139,145,482	$ 97,397,718
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 139,145,482**	**$ -**	**$ 2,654,587**	**$ 97,397,718**	**$ -**
Restricted Fund Balance					
Restricted for Capital Projects	$ 139,145,482	$ -	$ 2,654,587	$ 97,397,718	$ -
Ending Fund Balance	**$ 139,145,482**	**$ -**	**$ 2,654,587**	**$ 97,397,718**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
2012 Measure C, Series C - Fund 430003

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Interest and Investment Income	$ 154,520	$ -	$ -	$ -	$ -
Proceeds from Sale of Bonds	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 154,520**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	402,470	-	-	-	-
Benefits	138,991	-	-	-	-
Operating Expenses	7,750	-	-	-	-
Bond Administration					
Bond Administrative Fees	6,450	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Capital Outlay					
Program Management Costs	4,050	-	-	-	-
Learning Resource Center Renovation WV	12,406,252	-	-	-	-
Fine Arts Replacement Bldg. WV	7,720	-	-	-	-
Planetarium New Building WV	(64,543)	-	-	-	-
Athletic Field Turf Restoration WV	14,410	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	-	-	-	-	-
MR Replacement Building MC	3,732	-	-	-	-
Vasona Creek Improvements DS WV	563	-	-	-	-
Total Expenditures	**$ 12,927,845**	**$ -**	**$ -**	**$ -**	**$ -**
Incr/(Decr) in Fund Balance	$ (12,773,325)	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 12,773,325	$ -	$ -	$ -	$ -
Adjustment		-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Capital Projects	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

West Valley-Mission Community College District
Tentative Budget 2026-2027
2018 Measure W, Series A - Fund 430004

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Interest and Investment Income	$ 843,692	$ 564,408	$ 564,408	$ 472,289	$ 92,119
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 843,692**	**$ 564,408**	**$ 564,408**	**$ 472,289**	**$ 92,119**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,255,084	1,693,229	1,693,229	1,693,229	-
Benefits	625,182	849,794	849,794	849,794	-
Operating Expenses	-	790,942	93,689	64,145	-
Bond Administration					-
Bond Administrative Fees	2,325	-	9,900	9,900	-
Reserve for Contingency	-	-	-	-	46,059
Capital Outlay					
Program Management Costs	-	664,835	483,771	82,000	46,060
Fine Arts & Music New Building WV	103,950	3,452,917	2,739,221	683,223	-
Theater Renovation and Expansion WV	106,400	-	-	-	-
Welness Center New Building WV	-	2,000,000	2,465,784	2,500,000	-
PE & Gym Building Renovation WV	-	2,000,000	-	-	-
Outdoor PE Facilities Upgrades WV	1,652	7,664	-	-	-
Landscape and Gateway Additions WV	-	7,420	-	-	-
Modular Removal Site Restoration WV	-	3,092	-	-	-
Learning Resource Center Renovation WV	2,484	2,050,719	9,823,991	10,607,000	-
Fine Arts Replacement Building WV	75,762	-	-	-	-
Technology System Refresh WV	315,284	-	-	-	-
Athletic Field Turf Restoration WV	-	13,484	-	-	-
Childcare Dev. Center Renovation MC	449,289	-	-	-	-
STEM Center New Building MC	1,311	927,110	1,140	1,140	-
Library Renovation MC	2,390,649	1,390,648	1,043,261	2,469,552	-
Swing Space Renovation Projects MC	-	70,050	-	-	-
Signage & Wayfinding Master Plan MC	-	201,146	-	-	-
Landscaping & Gateway Additions MC	619	1,120,650	-	-	-
Performing Arts Building MC	632,705	-	-	-	-
Technology System Refresh MC	213,827	-	-	-	-
Alternative Energy Project DS	96,159	16,222	6,143	4,500	-
Police Building and Yard DS at WV	56,022	5,690	5,670	5,690	-
ADA Barrier Removal DS	-	598,139	-	-	-
Security, Safety & Monitoring DS	286,957	548,980	18,887	25,000	-
IS Server & Infrastructure Upgrade DS	51,001	157,990	8,652	157,990	-
Utility/Electrical Building Upgrade DS	61,007	283,414	26,525	29,000	-
Underground Water & Sewer Upgrade DS	114,520	155,277	-	-	-
Storm Water MP & Implement DS	-	173,578	-	-	-
Parking Lot/Road/Sidewalk Replacement DS	-	91,292	4,625	-	-
Total Expenditures	**$ 6,842,189**	**$ 19,274,282**	**$ 19,274,282**	**$ 19,182,163**	**$ 92,119**
Incr/(Decr) in Fund Balance	$ (5,998,497)	$ (18,709,874)	$ (18,709,874)	$ (18,709,874)	$ -
Beginning Fund Balance	$ 24,708,371	$ 18,709,874	$ 18,709,874	$ 18,709,874	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 18,709,874**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Capital Projects	$ 18,709,874	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 18,709,874**	**$ -**	**$ -**	**$ -**	**$ -**

2018 Measure W, Series 2019A sold on Apr. 12th, 2019

West Valley-Mission Community College District
Tentative Budget 2026-2027
2018 Measure W, Series B- Fund 430005

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Interest and Investment Income	$ 5,445,056	$ 4,215,246	$ 4,215,246	$ 4,800,000	$ 4,013,872
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 5,445,056**	**$ 4,215,246**	**$ 4,215,246**	**$ 4,800,000**	**$ 4,013,872**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	1,733,965
Benefits	-	-	-	-	889,253
Operating Expenses	29,628	468,657	371,809	260,000	724,107
Bond Administration					
Bond Administrative Fees	-	-	-	-	-
Reserve for Contingency	-	12,396,927	289,918	-	4,300,000
Capital Outlay					
Program Management Costs	15,805	2,369,937	2,393,893	120,000	593,227
Fine Arts and Music New Building WV	246,724	43,153,513	30,297,526	2,000,000	29,467,275
Theater Renovation and Expansion WV	61,098	-	-	-	-
Wellness Center New Building WV	5,343,121	2,543,459	47,880,907	4,410,799	43,470,108
STEM Classroom Expansion and Upgrade WV	22,800	204,100	357,400	150,000	244,274
Outdoor PE Facilities Upgrades WV	10,600	56,767	1,743	-	1,743
Landscape and Gateway Additions WV	-	235,350	-	-	-
Learning Resource Center Renovation WV	18,971,398	5,188,760	5,188,760	1,000,000	257,735
Guirlani Demo and Site Restoration WV	6,862	181,138	81,139	-	-
Admin Building Restoration-Repurpose WV	717,815	44,534	99,534	50,000	75,429
Childcare Development Center Renovation WV	34,800	3,995,005	905,000	30,000	110,218
Fine arts Replacement Bldg WV	669	122,996	-	-	-
Technology System Refresh WV	1,026,510	261,448	261,448	265,000	-
Swing Space for Building Projects WV	491,309	115,937	7,595	-	1,658
Planetarium New Building WV	20,091	-	-	-	-
STEM Center New Building MC	270	13,000,000	7,755,139	5,000,000	3,703,319
Outdoor PE Facilities Upgrades MC			300,000	100,000	300,000
Library Renovation MC	10,542,503	11,182,283	11,182,283	7,500,000	4,940,009
Storage and Recycling Facilities MC	42,732	-	-	-	-
Student Center Campus Renovation MC	741,198	2,680,536	2,680,536	110,000	2,576,659
Science Building Renovation and Repurpose MC	596,297	332,902	32,902	10,000	90,665
TAV Building Renovation MC	377,756	166,036	66,036	-	66,036
Swing Space Renovation Projects MC	46,530	612,885	612,885	7,020	612,885
Signage and Wayfinding Master Plan MC	5,891	5,886	5,886	75,000	-
Landscaping and Gateway Additions MC	-	875,012	-	-	-
MT Replacement Buidling MC	-	210,391	-	-	-
Performing Arts Building MC	(95,555)	213,750	-	-	-
Technology System Refresh MC	536,859	852,998	852,998	830,000	34,295
Alternative Energy Project DS at MC	98,415	856,833	856,833	550,000	325,459
Police Building and Yard DS at WV	10,348,752	944,647	235,532	235,532	-
ADA Barrier Removal DS	-	726,657	126,657	-	126,657
Security, Safety & Monitoring DS	611,980	1,331,025	1,331,025	315,000	1,084,445
IS Server & Infrastructure Upgrade DS	824,557	2,173,089	2,173,089	300,000	2,094,299
Utility/Electrical Building Upgrade DS	62,173	1,660,305	-	-	-
Underground Water & Sewer Upgrade DS	-	3,264,296	625,371	-	625,371
Storm Water MP & Implement DS	-	1,823,623	11,813	-	11,813
Fire Alarm Upgrades DS	-	400,000	50,000	-	50,000
HVAC/Lighting Energy Retrofit DS	452,556	1,953,372	1,186,764	1,804,539	1,300,952
Parking Lot/Road/Sidewalk Replacement DS	280,929	8,045,800	3,773,846	2,715,000	1,599,734
Total Expenditures	**$ 52,473,073**	**$ 124,650,854**	**$ 121,996,266**	**$ 27,837,890**	**$ 101,411,590**
Incr/(Decr) in Fund Balance	$ (47,028,017)	$ (120,435,608)	$ (117,781,020)	$ (23,037,890)	$ (97,397,718)
Beginning Fund Balance	$ 167,463,625	$ 120,435,608	$ 120,435,608	$ 120,435,608	$ 97,397,718
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 120,435,608**	**$ -**	**$ 2,654,588**	**$ 97,397,718**	**$ -**
Restricted Fund Balance					
Restricted for Capital Projects	$ 120,435,608	$ -	$ 2,654,588	$ 97,397,718	$ -
Ending Fund Balance	**$ 120,435,608**	**$ -**	**$ 2,654,588**	**$ 97,397,718**	**$ -**

2018 Measure W, Series 2022B was sold on 07/07/2022.

FUSION

District Projects Priority Order (2025-2031)

Planning

West Valley-Mission Community College District (490)

No. Project			Schedule of Funds						
Campus	**Source**	**Total Cost**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
1 Police Building and Yard									
West Valley College									
Occupancy: 2024-25	**STATE:**	$0							
Net ASF: 4,689	**DISTRICT:**	$24,209,600							
2 Library Renovation									
Mission College									
Occupancy: 2025-26	**STATE:**	$0							
Net ASF: 20,942	**DISTRICT:**	$21,612,600							
3 Learning Resource Center Renovation									
West Valley College									
Occupancy: 2023-24	**STATE:**	$18,590,000							
Net ASF: -1,165	**DISTRICT:**	$18,419,000							
4 Theater Renovation & Expansion									
West Valley College									
Occupancy: 2024-25	**STATE:**	$9,970,000							
Net ASF: 4,079	**DISTRICT:**	$9,990,000							
5 Fine Arts & Music Replacement									
West Valley College			Phase E						
Occupancy: 2027-28	**STATE:**	$0	$0						
Net ASF: 2,482	**DISTRICT:**	$54,098,312	$1,239,141						
6 P.E. / Wellness Center									
West Valley College			Phase C	Phase E					
Occupancy: 2027-28	**STATE:**	$0	$0	$0					
Net ASF: 43,626	**DISTRICT:**	$74,379,400	$63,408,439	$3,904,917					
7 P.E. / Gym Buildings Renovation									
West Valley College			Phase C	Phase E					
Occupancy: 2027-28	**STATE:**	$0	$0	$0					
Net ASF: 0	**DISTRICT:**	$17,636,300	$15,034,946	$925,906					
8 STEM Center									
Mission College			Phase C	Phase E					
Occupancy: 2028-29	**STATE:**	$0	$0	$0					
Net ASF: 0	**DISTRICT:**	$111,721,836	$104,203,189	$0					
9 Science Building Renovation & Repurposing									
Mission College					Phases P,W	Phases C,E			
Occupancy: 2030-31	**STATE:**	$13,876,494			$1,067,921	$12,808,573			
Net ASF: 0	**DISTRICT:**	$13,876,495			$1,067,921	$12,808,574			
10 Student Campus Center Renovation									
Mission College				Phases P,W	Phases C,E				
Occupancy: 2029-30	**STATE:**	$14,186,847		$1,244,325	$12,942,522				
Net ASF: -838	**DISTRICT:**	$19,119,467		$1,633,345	$17,486,122				
11 CDC Replacement									
West Valley College				Phases P,W	Phases C,E				
Occupancy: 2029-30	**STATE:**	$2,689,448		$341,222	$2,348,226				
Net ASF: 0	**DISTRICT:**	$3,450,564		$386,306	$3,064,258				
12 WVMCCD - Mission College Student Housing									
Mission College			Phase E						
Occupancy: 2028-29	**STATE:**	$50,627,636	$1,098,000						
Net ASF: 41,671	**DISTRICT:**	$22,333,282	$1,114,105						

13 Outdoor P.E. Facilities Upgrades

Mission College		
Occupancy: 2027-28	**STATE:**	$0
Net ASF: 14,949	**DISTRICT:**	$19,758,600

14 Performing Arts Building

Mission College		
Occupancy: 2023-24	**STATE:**	$14,007,000
Net ASF: 21,500	**DISTRICT:**	$16,564,000

15 Gym and Partial PE Phase II Building Renovation

Mission College			Phases P,W	Phases C,E
Occupancy: 2030-31	**STATE:**	$10,800,418	$887,977	$9,912,441
Net ASF: 0	**DISTRICT:**	$10,800,418	$887,977	$9,912,441

16 STEM Classroom Expansion and Upgrades

West Valley College			Phases P,W	Phase C	Phase E
Occupancy: 2028-29	**STATE:**	$0	$0	$0	$0
Net ASF: 6,500	**DISTRICT:**	$12,228,200	$1,161,678	$10,424,541	$641,981

18 Telecommunications Building Renovation

Mission College			Phases P,W	Phases C,E
Occupancy: 2030-31	**STATE:**	$3,907,141	$358,490	$3,548,651
Net ASF: 0	**DISTRICT:**	$3,907,141	$358,490	$3,548,651

20 Repurpose District Administration Building for WVC

West Valley College			Phases P,W	Phases C,E
Occupancy: 2030-31	**STATE:**	$5,005,265	$433,314	$4,571,951
Net ASF: 6,835	**DISTRICT:**	$5,005,266	$433,314	$4,571,952

22 Hospitality Management Reconstruction

Mission College			Phases P,W	Phases C,E
Occupancy: 2030-31	**STATE:**	$7,097,508	$601,518	$6,495,990
Net ASF: 0	**DISTRICT:**	$7,097,508	$601,518	$6,495,990

26 MT Portables Replacement Building

Mission College		
Occupancy: 2021-22	**STATE:**	$10,814,000
Net ASF: -4,183	**DISTRICT:**	$10,686,000

GRAND TOTALS			**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
	STATE:	$161,571,757	$1,098,000	$1,585,547	$18,639,968	$37,337,606	$0	$0	$0
	DISTRICT:	$476,893,989	$184,999,820	$8,012,152	$34,324,141	$37,979,589	$0	$0	$0

PROPRIETARY FUNDS

PROPRIETARY FUNDS

Proprietary Funds are used to account for District activities that are operated in a manner similar to private business enterprises. These funds include Enterprise Funds and Internal Service Funds, both of which account for services provided on a fee-supported basis. Proprietary activities are recorded as Enterprise Funds when the intent of the Governing Board is to operate the program as a distinct business operation.

In accordance with the California Community Colleges Budget and Accounting Manual and generally accepted accounting principles (GAAP), business-type activities may be reported as Enterprise Funds when fees and charges are intended to recover the costs of providing services, including administrative and operational expenses.

The **Community Education, Workforce and Economic Development Fund (Fund 591)** is used to account for the District's Community Education and Contract Education programs. Community Education consists of non-credit, fee supported community education programs and services offered at both campuses. Typical offerings include fee-supported classes, computer courses, health and fitness programs, and enrichment activities designed to serve community needs and interests. Contract education programs are structured to meet specific training needs of external organizations and are priced to recover the full cost of providing the services, including instructional, administrative, and overhead costs. The Contract Education program primarily includes Corporate Training and Contracted Student Program. These activities are operated on a self-supporting basis and are intended to function as business-like enterprises.

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

The **Retiree Health Benefit's Fund (Fund 690)** is an Internal Service Fund used to account for the revenue and expenditures associated with retiree health benefits.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Proprietary - Funds 59X and 690

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	4,753,069	4,035,184	3,995,125	3,834,673	4,254,722
Transfer In/Other Financing Sources	4,542,800	4,560,172	4,564,488	4,564,488	4,585,890
Total Revenues	**$ 9,295,869**	**$ 8,595,356**	**$ 8,559,613**	**$ 8,399,161**	**$ 8,840,612**
Expenditures					
Academic Salaries	$ 53,252	$ 233,740	$ 279,291	$ 256,012	$ 605,710
Classified Salaries	1,093,575	1,624,098	1,768,146	1,638,743	1,894,446
Benefits	5,062,930	5,568,248	5,870,877	5,766,325	6,515,340
Supplies and Materials	180,594	278,867	360,137	346,546	244,782
Operating Expenses	1,352,499	2,147,298	2,246,394	1,848,621	2,059,082
Capital Outlay	171,175	151,877	339,698	255,654	152,885
Transfer Out	40,000	40,000	57,006	57,006	40,000
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	285,935	154,035	-	-
Total Expenditures	**$ 7,954,025**	**$ 10,330,063**	**$ 11,075,584**	**$ 10,168,907**	**$ 11,512,245**
Incr/(Decr) in Fund Balance	$ 1,341,844	$ (1,734,707)	$ (2,515,971)	$ (1,769,746)	$ (2,671,633)
Beginning Fund Balance	$ 17,020,706	$ 18,362,550	$ 18,362,550	$ 18,362,550	$ 16,592,804
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 18,362,550**	**$ 16,627,843**	**$ 15,846,579**	**$ 16,592,804**	**$ 13,921,171**
Unassigned Fund Balance					
Undesignated	$ 18,362,550	$ 16,627,843	$ 15,846,579	$ 16,592,804	$ 13,921,171
Ending Fund Balance	**$ 18,362,550**	**$ 16,627,843**	**$ 15,846,579**	**$ 16,592,804**	**$ 13,921,171**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Community Education, Workforce and Economic Development - Fund 591

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	1,565,044	1,049,144	1,049,144	1,083,048	1,057,144
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 1,565,044**	**$ 1,049,144**	**$ 1,049,144**	**$ 1,083,048**	**$ 1,057,144**
Expenditures					
Academic Salaries	$ 50,752	$ 54,953	$ 54,953	$ 54,953	$ 414,282
Classified Salaries	568,922	814,814	814,814	700,000	1,005,657
Benefits	164,288	290,316	290,316	209,000	513,560
Supplies and Materials	28,991	34,818	39,050	38,050	31,000
Operating Expenses	404,494	403,500	535,950	406,797	411,500
Capital Outlay	3,094	-	4,218	4,218	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	285,935	154,035	-	-
Total Expenditures	**$ 1,220,541**	**$ 1,884,336**	**$ 1,893,336**	**$ 1,413,018**	**$ 2,375,999**
Incr/(Decr) in Fund Balance	$ 344,503	$ (835,192)	$ (844,192)	$ (329,970)	$ (1,318,855)
Beginning Fund Balance	$ 2,463,173	$ 2,807,676	$ 2,807,676	$ 2,807,676	$ 2,477,706
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 2,807,676**	**$ 1,972,484**	**$ 1,963,484**	**$ 2,477,706**	**$ 1,158,851**
Unassigned Fund Balance					
Undesignated	$ 2,807,676	$ 1,972,484	$ 1,963,484	$ 2,477,706	$ 1,158,851
Ending Fund Balance	**$ 2,807,676**	**$ 1,972,484**	**$ 1,963,484**	**$ 2,477,706**	**$ 1,158,851**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Community Education, Workforce and Economic Development - Fund 591

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	87,812	63,000	63,000	71,000	71,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 87,812**	**$ 63,000**	**$ 63,000**	**$ 71,000**	**$ 71,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	1,609	4,818	4,268	3,268	1,000
Operating Expenses	84,162	62,000	62,550	64,397	70,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 85,771**	**$ 66,818**	**$ 66,818**	**$ 67,665**	**$ 71,000**
Incr/(Decr) in Fund Balance	$ 2,041	$ (3,818)	$ (3,818)	$ 3,335	$ -
Beginning Fund Balance	$ 95,313	$ 97,354	$ 97,354	$ 97,354	$ 100,689
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 97,354**	**$ 93,536**	**$ 93,536**	**$ 100,689**	**$ 100,689**
Unassigned Fund Balance					
Undesignated	$ 97,354	$ 93,536	$ 93,536	$ 100,689	$ 100,689
Ending Fund Balance	**$ 97,354**	**$ 93,536**	**$ 93,536**	**$ 100,689**	**$ 100,689**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Community Education, Workforce and Economic Development - Fund 591

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	1,477,232	986,144	986,144	1,012,048	986,144
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 1,477,232**	**$ 986,144**	**$ 986,144**	**$ 1,012,048**	**$ 986,144**
Expenditures					
Academic Salaries	$ 50,752	$ 54,953	$ 54,953	$ 54,953	$ 414,282
Classified Salaries	568,922	814,814	814,814	700,000	1,005,657
Benefits	164,288	290,316	290,316	209,000	513,560
Supplies and Materials	27,382	30,000	34,782	34,782	30,000
Operating Expenses	320,332	341,500	473,400	342,400	341,500
Capital Outlay	3,094	-	4,218	4,218	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	285,935	154,035	-	-
Total Expenditures	**$ 1,134,770**	**$ 1,817,518**	**$ 1,826,518**	**$ 1,345,353**	**$ 2,304,999**
Incr/(Decr) in Fund Balance	$ 342,462	$ (831,374)	$ (840,374)	$ (333,305)	$ (1,318,855)
Beginning Fund Balance	$ 2,367,860	$ 2,710,322	$ 2,710,322	$ 2,710,322	$ 2,377,017
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 2,710,322**	**$ 1,878,948**	**$ 1,869,948**	**$ 2,377,017**	**$ 1,058,162**
Unassigned Fund Balance					
Undesignated	$ 2,710,322	$ 1,878,948	$ 1,869,948	$ 2,377,017	$ 1,058,162
Ending Fund Balance	**$ 2,710,322**	**$ 1,878,948**	**$ 1,869,948**	**$ 2,377,017**	**$ 1,058,162**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Entrepreneurial - Fund 597

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	2,718,025	2,516,040	2,475,981	2,281,625	2,073,388
Transfer In/Other Financing Sources	152,771	50,000	54,316	54,316	50,000
Total Revenues	**$ 2,870,796**	**$ 2,566,040**	**$ 2,530,297**	**$ 2,335,941**	**$ 2,123,388**
Expenditures					
Academic Salaries	$ 2,500	$ 178,787	$ 224,338	$ 201,059	$ 191,428
Classified Salaries	524,653	809,284	953,332	938,743	888,789
Benefits	102,394	367,760	385,620	362,384	411,700
Supplies and Materials	151,603	244,049	321,087	308,496	213,782
Operating Expenses	884,224	1,673,798	1,640,444	1,371,824	1,577,582
Capital Outlay	168,081	151,877	335,480	251,436	152,885
Transfer Out	40,000	40,000	57,006	57,006	40,000
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 1,873,455**	**$ 3,465,555**	**$ 3,917,307**	**$ 3,490,948**	**$ 3,476,166**
Incr/(Decr) in Fund Balance	$ 997,341	$ (899,515)	$ (1,387,010)	$ (1,155,007)	$ (1,352,778)
Beginning Fund Balance	$ 3,349,720	$ 4,347,061	$ 4,347,061	$ 4,347,061	$ 3,192,054
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 4,347,061**	**$ 3,447,546**	**$ 2,960,051**	**$ 3,192,054**	**$ 1,839,276**
Unassigned Fund Balance					
Undesignated	$ 4,347,061	$ 3,447,546	$ 2,960,051	$ 3,192,054	$ 1,839,276
Ending Fund Balance	**$ 4,347,061**	**$ 3,447,546**	**$ 2,960,051**	**$ 3,192,054**	**$ 1,839,276**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Entrepreneurial - Fund 597

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	280,236	395,540	280,000	194,200	210,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 280,236**	**$ 395,540**	**$ 280,000**	**$ 194,200**	**$ 210,000**
Expenditures					
Academic Salaries	$ -	$ 178,787	$ 178,787	$ 178,787	$ 191,428
Classified Salaries	7,903	130,643	130,643	136,165	139,637
Benefits	3,266	145,110	136,992	136,992	154,782
Supplies and Materials	3,375	15,000	21,462	6,462	-
Operating Expenses	31,133	15,000	280,990	281,332	-
Capital Outlay	1,271	-	140,615	140,613	-
Transfer Out	40,000	40,000	57,006	57,006	40,000
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 86,948**	**$ 524,540**	**$ 946,495**	**$ 937,357**	**$ 525,847**
Incr/(Decr) in Fund Balance	$ 193,288	$ (129,000)	$ (666,495)	$ (743,157)	$ (315,847)
Beginning Fund Balance	$ 1,399,006	$ 1,592,294	$ 1,592,294	$ 1,592,294	$ 849,137
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 1,592,294**	**$ 1,463,294**	**$ 925,799**	**$ 849,137**	**$ 533,290**
Unassigned Fund Balance					
Undesignated	$ 1,592,294	$ 1,463,294	$ 925,799	$ 849,137	$ 533,290
Ending Fund Balance	**$ 1,592,294**	**$ 1,463,294**	**$ 925,799**	**$ 849,137**	**$ 533,290**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Entrepreneurial - Fund 597

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	574,266	420,500	420,500	361,944	213,388
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 574,266**	**$ 420,500**	**$ 420,500**	**$ 361,944**	**$ 213,388**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	217,951	425,899	422,857	402,746	415,998
Benefits	75,504	188,137	188,563	165,327	176,964
Supplies and Materials	(22,856)	80,399	55,915	58,324	65,132
Operating Expenses	53,919	556,040	558,491	329,529	524,824
Capital Outlay	32,501	125,285	149,934	65,892	126,293
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 357,019**	**$ 1,375,760**	**$ 1,375,760**	**$ 1,021,818**	**$ 1,309,211**
Incr/(Decr) in Fund Balance	$ 217,247	$ (955,260)	$ (955,260)	$ (659,874)	$ (1,095,823)
Beginning Fund Balance	$ 1,538,450	$ 1,755,697	$ 1,755,697	$ 1,755,697	$ 1,095,823
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 1,755,697**	**$ 800,437**	**$ 800,437**	**$ 1,095,823**	**$ -**
Unassigned Fund Balance					
Undesignated	$ 1,755,697	$ 800,437	$ 800,437	$ 1,095,823	$ -
Ending Fund Balance	**$ 1,755,697**	**$ 800,437**	**$ 800,437**	**$ 1,095,823**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Entrepreneurial - Fund 597

District Services

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	1,863,523	1,700,000	1,775,481	1,725,481	1,650,000
Transfer In/Other Financing Sources	152,771	50,000	54,316	54,316	50,000
Total Revenues	**$ 2,016,294**	**$ 1,750,000**	**$ 1,829,797**	**$ 1,779,797**	**$ 1,700,000**
Expenditures					
Academic Salaries	$ 2,500	$ -	$ 45,551	$ 22,272	$ -
Classified Salaries	298,799	252,742	399,832	399,832	333,154
Benefits	23,624	34,513	60,065	60,065	79,954
Supplies and Materials	171,084	148,650	243,710	243,710	148,650
Operating Expenses	799,172	1,102,758	800,963	760,963	1,052,758
Capital Outlay	134,309	26,592	44,931	44,931	26,592
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 1,429,488**	**$ 1,565,255**	**$ 1,595,052**	**$ 1,531,773**	**$ 1,641,108**
Incr/(Decr) in Fund Balance	$ 586,806	$ 184,745	$ 234,745	$ 248,024	$ 58,892
Beginning Fund Balance	$ 412,264	$ 999,070	$ 999,070	$ 999,070	$ 1,247,094
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 999,070**	**$ 1,183,815**	**$ 1,233,815**	**$ 1,247,094**	**$ 1,305,986**
Unassigned Fund Balance					
Undesignated	$ 999,070	$ 1,183,815	$ 1,233,815	$ 1,247,094	$ 1,305,986
Ending Fund Balance	**$ 999,070**	**$ 1,183,815**	**$ 1,233,815**	**$ 1,247,094**	**$ 1,305,986**

West Valley - Mission Community College District
Tentative Budget 2026-2027
Other Internal Services (Retirees' Health Benefits)- Fund 690

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	470,000	470,000	470,000	470,000	1,124,190
Transfer In/Other Financing Sources	4,390,029	4,510,172	4,510,172	4,510,172	4,535,890
Total Revenues	**$ 4,860,029**	**$ 4,980,172**	**$ 4,980,172**	**$ 4,980,172**	**$ 5,660,080**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	4,796,248	4,910,172	5,194,941	5,194,941	5,590,080
Supplies and Materials	-	-	-	-	-
Operating Expenses	63,781	70,000	70,000	70,000	70,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 4,860,029**	**$ 4,980,172**	**$ 5,264,941**	**$ 5,264,941**	**$ 5,660,080**
Incr/(Decr) in Fund Balance	$ -	$ -	$ (284,769)	$ (284,769)	$ -
Beginning Fund Balance	$ 11,207,813	$ 11,207,813	$ 11,207,813	$ 11,207,813	$ 10,923,044
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 11,207,813**	**$ 11,207,813**	**$ 10,923,044**	**$ 10,923,044**	**$ 10,923,044**
Assigned Fund Balance					
Assigned to Other Internal Services	$ 11,207,813	$ 11,207,813	$ 10,923,044	$ 10,923,044	$ 10,923,044
Ending Fund Balance	**$ 11,207,813**	**$ 11,207,813**	**$ 10,923,044**	**$ 10,923,044**	**$ 10,923,044**

FIDUCIARY FUNDS

FIDUCIARY FUNDS GROUP

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

The **Associated Student Trust Fund (Fund 711)** records student fees collected at the time of enrollment, along with revenues generated from student activities. The District acts as an agent for these funds and disburses resources in accordance with directions provided by the student government. The current fee is $7 per student per semester at both colleges.

The **Student Representative Trust Fund (Fund 722)** records fees collected to support student government representatives in expressing student positions and viewpoints before city, county, and district, and state government bodies and agencies. The current fee is $2 per student per semester. Assembly Bill 1504, enacted in FY 2019-20, requires community colleges with an established student body association to collect a student representation fee at the time of registration. The legislation further requires that at least $1 of the $2 fee be expended to establish and support a Statewide community college student organization, promoting student participation in statewide higher education policy and advocacy activities.

The **Student Campus Center Trust Fund (Fund 731) for West Valley College** records fees collected in accordance with Education Code Section 81901(b)(3), which authorizes a mandatory use fee of up to $15 per semester. This fee was approved by the West Valley College Associated Student Senate and supports the renovation and operation of the Campus Center, beginning with the Fall 2014 semester.

The **Student Campus Center Trust Fund (Fund 731) for Mission College** records fees collected pursuant to Education Code Section 76375, which authorizes a fee of $1 per credit unit not to exceed $5 per semester. These funds are used to refurbish and support the operation of the student center. Any changes to the fee require approval through a student election and must be passed by a two-third affirmative vote of students voting.

The appropriate use of campus center fees and facilities is the responsibility of the student government for whom the fees were collected.

The **Financial Aid Fund (Fund 741)** is used to account for monies received from federal and state agencies to support Federal and State financial aid programs. Each College administers its respective program and services its students, while the District acts as the fiscal agent for the Federal government and disburses funds to students on its behalf.

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

The **Other Post-Employment Benefits (OPEB) Trust Fund (Fund 791)** is used to track investment activities administered through CalPERS and PARS. All funds deposited in the trust funds, including investment earnings, are restricted solely for the payment of retiree health benefit obligations.

The **Pension Stabilization Trust Fund (Fund 792)** accounts for investment activities and expenditures associated with mitigating the District's pension cost obligations. All resources deposited in this trust are restricted for the payment of pension costs for District employees.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Fiduciary - Fund 7XX

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 14,419,614	$ 14,528,572	$ 14,528,572	$ 13,767,771	$ 13,038,981
State Revenue	1,974,435	1,507,103	1,955,808	1,984,114	1,923,568
Local Revenue	10,603,625	3,919,023	7,358,232	7,249,119	4,995,398
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 26,997,674**	**$ 19,954,698**	**$ 23,842,612**	**$ 23,001,004**	**$ 19,957,947**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	374,834	532,932	532,110	498,206	381,869
Benefits	53,457	79,705	80,527	82,336	2,358
Supplies and Materials	139,586	148,668	129,542	97,079	146,468
Operating Expenses	460,641	541,200	503,713	414,144	535,200
Capital Outlay	396	46,175	132,425	-	46,021
Transfer Out	32,447	33,275	33,275	33,275	32,308
Other Student Aid/Outgo	17,224,331	16,714,214	17,336,189	16,562,539	15,698,630
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 18,285,692**	**$ 18,096,169**	**$ 18,747,781**	**$ 17,687,579**	**$ 16,842,854**
Incr/(Decr) in Fund Balance	$ 8,711,982	$ 1,858,529	$ 5,094,831	$ 5,313,425	$ 3,115,093
Beginning Fund Balance	$ 108,535,081	$ 117,247,063	$ 117,247,063	$ 117,247,063	$ 122,560,488
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 117,247,063**	**$ 119,105,592**	**$ 122,341,894**	**$ 122,560,488**	**$ 125,675,581**
Restricted Fund Balance					
Restricted for Assoc Stud Body	$ 632,179	$ 389,579	$ 389,579	$ 431,187	$ 221,787
Restricted for OPEB	89,048,691	90,423,691	93,229,129	93,229,129	95,104,129
Restricted Pension Stabilization	26,538,788	27,478,788	27,892,054	27,801,531	29,241,531
Restricted for Student Campus Center	914,177	759,296	770,296	973,878	1,031,501
Restricted for Stud Financial Aid	-	-	-	-	-
Restricted for Stud Representation	62,811	42,436	42,436	70,165	49,790
Restricted for Stud Scholarships	50,417	11,802	18,400	54,598	26,843
Ending Fund Balance	**$ 117,247,063**	**$ 119,105,592**	**$ 122,341,894**	**$ 122,560,488**	**$ 125,675,581**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Associated Students Trust - Fund 711

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	217,105	184,000	212,999	217,200	217,200
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 217,105**	**$ 184,000**	**$ 212,999**	**$ 217,200**	**$ 217,200**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	38,624	98,600	98,600	98,600	98,600
Benefits	-	-	-	-	-
Supplies and Materials	134,309	90,300	99,286	94,107	90,300
Operating Expenses	212,099	237,700	257,713	225,485	237,700
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 385,032**	**$ 426,600**	**$ 455,599**	**$ 418,192**	**$ 426,600**
Incr/(Decr) in Fund Balance	$ (167,927)	$ (242,600)	$ (242,600)	$ (200,992)	$ (209,400)
Beginning Fund Balance	$ 800,106	$ 632,179	$ 632,179	$ 632,179	$ 431,187
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 632,179**	**$ 389,579**	**$ 389,579**	**$ 431,187**	**$ 221,787**
Restricted Fund Balance					
Restricted for Assoc Student Body	$ 632,179	$ 389,579	$ 389,579	$ 431,187	$ 221,787
Ending Fund Balance	**$ 632,179**	**$ 389,579**	**$ 389,579**	**$ 431,187**	**$ 221,787**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Associated Students Trust - Fund 711

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	100,137	96,000	112,650	115,200	115,200
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 100,137**	**$ 96,000**	**$ 112,650**	**$ 115,200**	**$ 115,200**
Expenditure					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	104,692	70,000	73,986	68,807	70,000
Operating Expenses	165,586	170,000	182,664	175,357	170,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditure	**$ 270,279**	**$ 240,000**	**$ 256,650**	**$ 244,164**	**$ 240,000**
Incr/(Decr) in Fund Balance	$ (170,142)	$ (144,000)	$ (144,000)	$ (128,964)	$ (124,800)
Beginning Fund Balance	$ 518,502	$ 348,361	$ 348,361	$ 348,361	$ 219,397
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 348,361**	**$ 204,361**	**$ 204,361**	**$ 219,397**	**$ 94,597**
Restricted Fund Balance					
Restricted for Assoc Student Body	$ 348,361	$ 204,361	$ 204,361	$ 219,397	$ 94,597
Ending Fund Balance	**$ 348,361**	**$ 204,361**	**$ 204,361**	**$ 219,397**	**$ 94,597**

Effective Fall 2024, ASG fees will be reduced from $14 to $7 per student.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Associated Students Trust - Fund 711

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	116,968	88,000	100,349	102,000	102,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 116,968**	**$ 88,000**	**$ 100,349**	**$ 102,000**	**$ 102,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	38,624	98,600	98,600	98,600	98,600
Benefits	-	-	-	-	-
Supplies and Materials	29,617	20,300	25,300	25,300	20,300
Operating Expenses	46,513	67,700	75,049	50,128	67,700
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 114,754**	**$ 186,600**	**$ 198,949**	**$ 174,028**	**$ 186,600**
Incr/(Decr) in Fund Balance	$ 2,214	$ (98,600)	$ (98,600)	$ (72,028)	$ (84,600)
Beginning Fund Balance	$ 281,604	$ 283,818	$ 283,818	$ 283,818	$ 211,790
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 283,818**	**$ 185,218**	**$ 185,218**	**$ 211,790**	**$ 127,190**
Restricted Fund Balance					
Restricted for Assoc Student Body	$ 283,818	$ 185,218	$ 185,218	$ 211,790	$ 127,190
Ending Fund Balance	**$ 283,818**	**$ 185,218**	**$ 185,218**	**$ 211,790**	**$ 127,190**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Representative Trust - Fund 722

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	46,770	47,400	48,676	49,250	49,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 46,770**	**$ 47,400**	**$ 48,676**	**$ 49,250**	**$ 49,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	5,277	12,368	13,006	2,972	13,168
Operating Expenses	16,228	26,500	26,500	14,174	26,500
Capital Outlay	396	1,000	1,000	-	1,000
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	23,385	27,907	28,545	24,750	28,707
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 45,286**	**$ 67,775**	**$ 69,051**	**$ 41,896**	**$ 69,375**
Incr/(Decr) in Fund Balance	$ 1,484	$ (20,375)	$ (20,375)	$ 7,354	$ (20,375)
Beginning Fund Balance	$ 61,327	$ 62,811	$ 62,811	$ 62,811	$ 70,165
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 62,811**	**$ 42,436**	**$ 42,436**	**$ 70,165**	**$ 49,790**
Restricted Fund Balance					
Restricted for Student Representation	$ 62,811	$ 42,436	$ 42,436	$ 70,165	$ 49,790
Ending Fund Balance	**$ 62,811**	**$ 42,436**	**$ 42,436**	**$ 70,165**	**$ 49,790**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Representation Trust - Fund 722

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	12,183	12,000	12,638	12,800	12,800
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 12,183**	**$ 12,000**	**$ 12,638**	**$ 12,800**	**$ 12,800**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	3,000	3,638	1,601	3,800
Operating Expenses	-	9,000	9,000	3,960	9,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ -**	**$ 12,000**	**$ 12,638**	**$ 5,561**	**$ 12,800**
Incr/(Decr) in Fund Balance	$ 12,183	$ -	$ -	$ 7,239	$ -
Beginning Fund Balance	$ 30,253	$ 42,436	$ 42,436	$ 42,436	$ 49,675
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 42,436**	**$ 42,436**	**$ 42,436**	**$ 49,675**	**$ 49,675**
Restricted Fund Balance					
Restricted for Student Representation	$ 42,436	$ 42,436	$ 42,436	$ 49,675	$ 49,675
Ending Fund Balance	**$ 42,436**	**$ 42,436**	**$ 42,436**	**$ 49,675**	**$ 49,675**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Representation Trust - Fund 722

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	11,202	11,700	11,700	11,700	11,700
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 11,202**	**$ 11,700**	**$ 11,700**	**$ 11,700**	**$ 11,700**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	5,277	9,368	9,368	1,371	9,368
Operating Expenses	16,228	17,500	17,500	10,214	17,500
Capital Outlay	396	1,000	1,000	-	1,000
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	4,207	4,207	-	4,207
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 21,901**	**$ 32,076**	**$ 32,075**	**$ 11,585**	**$ 32,075**
Incr/(Decr) in Fund Balance	$ (10,699)	$ (20,375)	$ (20,375)	$ 115	$ (20,375)
Beginning Fund Balance	$ 31,074	$ 20,375	$ 20,375	$ 20,375	$ 20,490
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 20,375**	**$ -**	**$ -**	**$ 20,490**	**$ 115**
Restricted Fund Balance					
Restricted for Student Representation	$ 20,375	$ -	$ -	$ 20,490	$ 115
Ending Fund Balance	**$ 20,375**	**$ -**	**$ -**	**$ 20,490**	**$ 115**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Representation Trust - Fund 722

District Services

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	23,385	23,700	24,338	24,750	24,500
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 23,385**	**$ 23,700**	**$ 24,338**	**$ 24,750**	**$ 24,500**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	23,385	23,700	24,338	24,750	24,500
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 23,385**	**$ 23,700**	**$ 24,338**	**$ 24,750**	**$ 24,500**
Incr/(Decr) in Fund Balance	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Student Representation	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Campus Center - Fund 731

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	287,419	291,798	302,798	293,252	271,623
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 287,419**	**$ 291,798**	**$ 302,798**	**$ 293,252**	**$ 271,623**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	95,917	183,799	183,799	149,073	37,621
Benefits	53,423	79,705	79,705	81,102	2,358
Supplies and Materials	-	46,000	17,250	-	43,000
Operating Expenses	49,540	92,000	34,500	3,376	86,000
Capital Outlay	-	45,175	131,425	-	45,021
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 198,880**	**$ 446,679**	**$ 446,679**	**$ 233,551**	**$ 214,000**
Incr/(Decr) in Fund Balance	$ 88,539	$ (154,881)	$ (143,881)	$ 59,701	$ 57,623
Beginning Fund Balance	$ 825,638	$ 914,177	$ 914,177	$ 914,177	$ 973,878
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 914,177**	**$ 759,296**	**$ 770,296**	**$ 973,878**	**$ 1,031,501**
Restricted Fund Balance					
Restricted for Student Campus Center	$ 914,177	$ 759,296	$ 770,296	$ 973,878	$ 1,031,501
Ending Fund Balance	**$ 914,177**	**$ 759,296**	**$ 770,296**	**$ 973,878**	**$ 1,031,501**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Campus Center - Fund 731

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	223,515	223,175	223,175	218,712	214,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 223,515**	**$ 223,175**	**$ 223,175**	**$ 218,712**	**$ 214,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,440	37,621	37,621	-	37,621
Benefits	51	2,379	2,379	-	2,358
Supplies and Materials	-	46,000	17,250	-	43,000
Operating Expenses	49,540	92,000	34,500	3,376	86,000
Capital Outlay	-	45,175	131,425	-	45,021
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 51,031**	**$ 223,175**	**$ 223,175**	**$ 3,376**	**$ 214,000**
Incr/(Decr) in Fund Balance	$ 172,484	$ -	$ -	$ 215,336	$ -
Beginning Fund Balance	$ 586,057	$ 758,541	$ 758,541	$ 758,541	$ 973,877
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 758,541**	**$ 758,541**	**$ 758,541**	**$ 973,877**	**$ 973,877**
Restricted Fund Balance					
Restricted for Student Campus Center	$ 758,541	$ 758,541	$ 758,541	$ 973,877	$ 973,877
Ending Fund Balance	**$ 758,541**	**$ 758,541**	**$ 758,541**	**$ 973,877**	**$ 973,877**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Campus Center - Fund 731

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	63,904	68,623	79,623	74,540	57,623
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 63,904**	**$ 68,623**	**$ 79,623**	**$ 74,540**	**$ 57,623**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	94,477	146,178	146,178	149,073	-
Benefits	53,372	77,326	77,326	81,102	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 147,849**	**$ 223,504**	**$ 223,504**	**$ 230,175**	**$ -**
Incr/(Decr) in Fund Balance	$ (83,946)	$ (154,881)	$ (143,881)	$ (155,635)	$ 57,623
Beginning Fund Balance	$ 239,581	$ 155,635	$ 155,635	$ 155,635	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 155,635**	**$ 754**	**$ 11,754**	**$ -**	**$ 57,623**
Restricted Fund Balance					
Restricted for Student Campus Center	$ 155,635	$ 754	$ 11,754	$ -	$ 57,623
Ending Fund Balance	**$ 155,635**	**$ 754**	**$ 11,754**	**$ -**	**$ 57,623**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Financial Aid Trust - Fund 741

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 14,419,614	$ 14,528,572	$ 14,528,572	$ 13,767,771	$ 13,038,981
State Revenue	1,974,435	1,507,103	1,955,808	1,984,114	1,923,568
Local Revenue	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 16,394,049**	**$ 16,035,675**	**$ 16,484,380**	**$ 15,751,885**	**$ 14,962,549**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	240,293	250,533	249,711	250,533	245,648
Benefits	34	-	822	1,234	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	32,447	33,275	33,275	33,275	32,308
Other Student Aid/Outgo	16,136,275	15,751,867	16,200,572	15,466,843	14,684,593
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 16,409,049**	**$ 16,035,675**	**$ 16,484,380**	**$ 15,751,885**	**$ 14,962,549**
Incr/(Decr) in Fund Balance	$ (15,000)	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 15,000	$ -	$ -	$ -	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Student Financial Aid	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Financial Aid Trust - Fund 741

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 7,225,324	$ 7,367,701	$ 7,367,701	$ 7,367,701	$ 6,645,131
State Revenue	927,603	497,940	946,645	971,201	910,655
Local Revenue	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 8,152,927**	**$ 7,865,641**	**$ 8,314,346**	**$ 8,338,902**	**$ 7,555,786**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	150,090	150,124	150,124	150,124	150,124
Benefits	34	-	-	1,234	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	17,869	17,939	17,939	17,939	17,498
Other Student Aid/Outgo	7,984,934	7,697,578	8,146,283	8,169,605	7,388,164
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 8,152,927**	**$ 7,865,641**	**$ 8,314,346**	**$ 8,338,902**	**$ 7,555,786**
Incr/(Decr) in Fund Balance	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Student Financial Aid	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Student Financial Aid Trust - Fund 741

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ 7,194,290	$ 7,160,871	$ 7,160,871	$ 6,400,070	$ 6,393,850
State Revenue	1,046,832	1,009,163	1,009,163	1,012,913	1,012,913
Local Revenue	-	-	-	-	-
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 8,241,122**	**$ 8,170,034**	**$ 8,170,034**	**$ 7,412,983**	**$ 7,406,763**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	90,203	100,409	99,587	100,409	95,524
Benefits	-	-	822	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	14,578	15,336	15,336	15,336	14,810
Other Student Aid/Outgo	8,151,341	8,054,289	8,054,289	7,297,238	7,296,429
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 8,256,122**	**$ 8,170,034**	**$ 8,170,034**	**$ 7,412,983**	**$ 7,406,763**
Incr/(Decr) in Fund Balance	$ (15,000)	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 15,000	$ -	$ -	$ -	$ -
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Restricted Fund Balance					
Restricted for Student Financial Aid	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Scholarship - Fund 75X

Consolidated

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	984,243	895,825	1,075,055	1,075,127	957,575
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 984,243**	**$ 895,825**	**$ 1,075,055**	**$ 1,075,127**	**$ 957,575**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	49	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	1,064,671	934,440	1,107,072	1,070,946	985,330
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 1,064,720**	**$ 934,440**	**$ 1,107,072**	**$ 1,070,946**	**$ 985,330**
Incr/(Decr) in Fund Balance	$ (80,477)	$ (38,615)	$ (32,017)	$ 4,181	$ (27,755)
Beginning Fund Balance	$ 130,894	$ 50,417	$ 50,417	$ 50,417	$ 54,598
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 50,417**	**$ 11,802**	**$ 18,400**	**$ 54,598**	**$ 26,843**
Restricted Fund Balance					
	$ 50,417	$ 11,802	$ 18,400	$ 54,598	$ 26,843
Ending Fund Balance	**$ 50,417**	**$ 11,802**	**$ 18,400**	**$ 54,598**	**$ 26,843**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Scholarship - Fund 75X

West Valley College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	541,720	463,825	586,250	586,250	525,575
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 541,720**	**$ 463,825**	**$ 586,250**	**$ 586,250**	**$ 525,575**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	589,945	463,825	586,250	586,250	525,575
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 589,945**	**$ 463,825**	**$ 586,250**	**$ 586,250**	**$ 525,575**
Incr/(Decr) in Fund Balance	$ (48,225)	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 48,725	$ 500	$ 500	$ 500	$ 500
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**
Restricted Fund Balance					
Restricted for Student Scholarships	$ 500	$ 500	$ 500	$ 500	$ 500
Ending Fund Balance	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Scholarship - Fund 75X

Mission College

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	442,523	432,000	488,805	488,877	432,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 442,523**	**$ 432,000**	**$ 488,805**	**$ 488,877**	**$ 432,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	49	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	474,726	470,615	520,822	484,696	459,755
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 474,775**	**$ 470,615**	**$ 520,822**	**$ 484,696**	**$ 459,755**
Incr/(Decr) in Fund Balance	$ (32,252)	$ (38,615)	$ (32,017)	$ 4,181	$ (27,755)
Beginning Fund Balance	$ 82,169	$ 49,917	$ 49,917	$ 49,917	$ 54,098
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 49,917**	**$ 11,302**	**$ 17,900**	**$ 54,098**	**$ 26,343**
Restricted Fund Balance					
Restricted for Student Scholarships	$ 49,917	$ 11,302	$ 17,900	$ 54,098	$ 26,343
Ending Fund Balance	**$ 49,917**	**$ 11,302**	**$ 17,900**	**$ 54,098**	**$ 26,343**

West Valley-Mission Community College District
Tentative Budget 2026-2027
OPEB Trust - Fund 791

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	6,689,716	1,500,000	4,305,438	4,305,438	2,000,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 6,689,716**	**$ 1,500,000**	**$ 4,305,438**	**$ 4,305,438**	**$ 2,000,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	124,234	125,000	125,000	125,000	125,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 124,234**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**
Incr/(Decr) in Fund Balance	$ 6,565,482	$ 1,375,000	$ 4,180,438	$ 4,180,438	$ 1,875,000
Beginning Fund Balance	$ 82,483,209	$ 89,048,691	$ 89,048,691	$ 89,048,691	$ 93,229,129
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 89,048,691**	**$ 90,423,691**	**$ 93,229,129**	**$ 93,229,129**	**$ 95,104,129**
Restricted Fund Balance					
Restricted for OPEB	$ 89,048,691	$ 90,423,691	$ 93,229,129	$ 93,229,129	$ 95,104,129
Ending Fund Balance	**$ 89,048,691**	**$ 90,423,691**	**$ 93,229,129**	**$ 93,229,129**	**$ 95,104,129**

West Valley-Mission Community College District
Tentative Budget 2026-2027
Pension Stabilization Trust - Fund 792

Districtwide

	Actual 2024-25	Final Budget 2025-26	Working Budget 2025-26	Estimated Actual 06/30/26 2025-26	Tentative Budget 2026-27
Revenues					
Federal Revenue	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-
Local Revenue	2,378,372	1,000,000	1,413,266	1,308,852	1,500,000
Transfer In/Other Financing Sources	-	-	-	-	-
Total Revenues	**$ 2,378,372**	**$ 1,000,000**	**$ 1,413,266**	**$ 1,308,852**	**$ 1,500,000**
Expenditures					
Academic Salaries	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Operating Expenses	58,491	60,000	60,000	46,109	60,000
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-
Total Expenditures	**$ 58,491**	**$ 60,000**	**$ 60,000**	**$ 46,109**	**$ 60,000**
Incr/(Decr) in Fund Balance	$ 2,319,881	$ 940,000	$ 1,353,266	$ 1,262,743	$ 1,440,000
Beginning Fund Balance	$ 24,218,907	$ 26,538,788	$ 26,538,788	$ 26,538,788	$ 27,801,531
Adjustment	-	-	-	-	-
Ending Fund Balance	**$ 26,538,788**	**$ 27,478,788**	**$ 27,892,054**	**$ 27,801,531**	**$ 29,241,531**
Restricted Fund Balance					
Restricted for Pension Stabilization	$ 26,538,788	$ 27,478,788	$ 27,892,054	$ 27,801,531	$ 29,241,531
Ending Fund Balance	**$ 26,538,788**	**$ 27,478,788**	**$ 27,892,054**	**$ 27,801,531**	**$ 29,241,531**

CONSOLIDATED SUMMARY
OF ALL FUNDS

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Unrestricted General Fund 110				Restricted General Funds 12X and 13X				Total General Fund			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenue												
Federal Revenue	$ -	$ 5,000	$ 5,003	$ 5,000	$ 2,891,627	$ 2,734,031	$ 2,932,365	$ 6,359,569	$ 2,891,627	$ 2,739,031	$ 2,937,368	$ 6,364,569
State Revenue	13,902,634	13,621,155	13,621,155	13,666,553	29,454,508	43,835,926	42,765,821	34,897,576	43,357,142	57,457,081	56,386,976	48,564,129
Local Revenue	197,526,505	201,375,811	204,710,796	214,456,426	5,032,205	7,338,805	5,701,187	6,105,699	202,558,710	208,714,616	210,411,983	220,562,125
Transfer In/Other Financing Sources	42,446	-	28,241	-	2,765,837	3,254,162	3,254,162	3,467,095	2,808,283	3,254,162	3,282,403	3,467,095
Total Revenue	**$ 211,471,585**	**$ 215,001,966**	**$ 218,365,195**	**$ 228,127,979**	**$ 40,144,177**	**$ 57,162,924**	**$ 54,653,535**	**$ 50,829,939**	**$ 251,615,762**	**$ 272,164,890**	**$ 273,018,730**	**$ 278,957,918**
Expenditures												
Academic Salaries	$ 79,215,385	$ 83,776,709	$ 83,615,438	$ 89,712,056	$ 5,497,077	$ 5,285,850	$ 5,325,905	$ 5,075,185	$ 84,712,462	$ 89,062,559	$ 88,941,343	$ 94,787,241
Classified Salaries	35,431,417	37,725,898	37,908,973	40,616,908	11,045,844	12,469,602	12,597,925	13,593,659	46,477,261	50,195,500	50,506,898	54,210,567
Benefits	47,874,201	53,332,529	52,793,186	54,913,272	4,954,579	6,092,413	5,778,210	6,973,316	52,828,780	59,424,942	58,571,396	61,886,588
Supplies and Materials	1,024,861	846,855	1,178,847	936,002	2,404,095	3,754,510	3,369,058	2,964,990	3,428,956	4,601,365	4,547,905	3,900,992
Operating Expenses	14,451,984	14,622,114	15,131,289	16,530,757	7,805,332	9,461,437	9,926,463	8,106,838	22,257,316	24,083,551	25,057,752	24,637,595
Capital Outlay	1,293,240	404,112	454,485	297,878	2,031,861	1,046,103	1,900,151	1,939,191	3,325,101	1,450,215	2,354,636	2,237,069
Transfer Out	22,389,406	19,757,681	19,761,681	20,215,333	99,542	-	-	-	22,488,948	19,757,681	19,761,681	20,215,333
Other Student Aid/Outgo	3,463,813	5,972,046	7,614,835	7,372,046	6,294,903	6,344,893	6,197,833	5,729,208	9,758,716	12,316,939	13,812,668	13,101,254
Reserve for Contingency	-	-	-	18,255	-	13,078,905	9,579,996	6,782,923	-	13,078,905	9,579,996	6,801,178
Total Expenditures	**$ 205,144,307**	**$ 216,437,944**	**$ 218,458,734**	**$ 230,612,507**	**$ 40,133,233**	**$ 57,533,713**	**$ 54,675,541**	**$ 51,165,310**	**$ 245,277,540**	**$ 273,971,657**	**$ 273,134,275**	**$ 281,777,817**
Incr/(Decr) in Fund Balance	$ 6,327,278	$ (1,435,978)	$ (93,539)	$ (2,484,528)	$ 10,944	$ (370,789)	$ (22,006)	$ (335,371)	$ 6,338,222	$ (1,806,767)	$ (115,545)	$ (2,819,899)
Beginning Fund Balance	$118,913,957	$ 125,241,235	$ 125,241,235	$ 125,147,696	$ 2,477,941	$ 2,488,885	$ 2,488,885	$ 2,466,879	$121,391,898	$ 127,730,120	$ 127,730,120	$ 127,614,575
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 125,241,235**	**$ 123,805,257**	**$ 125,147,696**	**$ 122,663,168**	**$ 2,488,885**	**$ 2,118,096**	**$ 2,466,879**	**$ 2,131,508**	**$ 127,730,120**	**$ 125,923,353**	**$ 127,614,575**	**$ 124,794,676**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Debt Service Fund 21X and 292				Child Development Center Fund 330			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues								
Federal Revenue	$ 80,297	$ 79,514	$ 79,514	$ 79,514	$ 46,733	$ 35,000	$ 61,968	$ 62,000
State Revenue	102,323	130,000	131,525	123,000	1,230,258	1,100,000	1,166,061	1,180,000
Local Revenue	57,377,823	57,335,000	56,773,645	52,405,000	653,077	564,773	638,847	782,000
Sales of Bond Proceeds	-	-	-	-	-	-	-	-
Transfer In/Other Financing Sources	303,164	308,248	301,448	308,248	1,549,595	1,708,374	1,602,261	1,926,408
Total Revenues	**$ 57,863,607**	**$ 57,852,762**	**$ 57,286,132**	**$ 52,915,762**	**$ 3,479,663**	**$ 3,408,147**	**$ 3,469,137**	**$ 3,950,408**
Expenditures								
Academic Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	2,314,626	2,071,679	2,322,260	2,540,799
Benefits	-	-	-	-	1,034,268	1,203,468	1,119,327	1,290,577
Supplies and Materials	-	-	-	-	120,609	114,000	111,808	100,032
Operating Expenses	-	-	-	-	10,160	19,000	11,291	19,000
Capital Outlay	-	-	-	-	-	-	10,564	-
Transfer Out	14,542	-	-	-	-	-	-	-
Other Student Aid/Outgo	60,069,713	56,418,488	61,021,863	47,304,512	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-	-	-
Total Expenditures	**$ 60,084,255**	**$ 56,418,488**	**$ 61,021,863**	**$ 47,304,512**	**$ 3,479,663**	**$ 3,408,147**	**$ 3,575,250**	**$ 3,950,408**
Incr/(Decr) in Fund Balance	$ (2,220,648)	$ 1,434,274	$ (3,735,731)	$ 5,611,250	$ -	$ -	$ (106,113)	$ -
Beginning Fund Balance	$ 50,962,593	$ 48,741,945	$ 48,741,945	$ 45,006,214	$ 1,355,952	$ 1,355,952	$ 1,355,952	$ 1,249,839
Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 48,741,945**	**$ 50,176,219**	**$ 45,006,214**	**$ 50,617,464**	**$ 1,355,952**	**$ 1,355,952**	**$ 1,249,839**	**$ 1,249,839**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Capital Project Funds 410 and 430				Total Government Funds			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues								
Federal Revenue	$ -	$ -	$ -	$ -	$ 3,018,657	$ 2,853,545	$ 3,078,850	$ 6,506,083
State Revenue	853,158	-	-	10,807,000	45,542,881	58,687,081	57,684,562	60,674,129
Local Revenue	15,446,698	12,791,239	13,665,988	12,777,878	276,036,308	279,405,628	281,490,463	286,527,003
Sales of Bond Proceeds	-	-	-	-	-	-	-	-
Transfer In/Other Financing Sources	13,461,095	10,000,000	10,017,006	10,000,000	18,122,137	15,270,784	15,203,118	15,701,751
Total Revenues	**$ 29,760,951**	**$ 22,791,239**	**$ 23,682,994**	**$ 33,584,878**	**$ 342,719,983**	**$ 356,217,038**	**$ 357,456,993**	**$ 369,408,966**
Expenditures								
Academic Salaries	$ -	$ -	$ -	$ -	$ 84,712,462	$ 89,062,559	$ 88,941,343	$ 94,787,241
Classified Salaries	1,782,814	1,858,285	1,860,042	1,753,965	50,574,701	54,125,464	54,689,200	58,505,331
Benefits	835,075	934,741	928,653	891,085	54,698,123	61,563,151	60,619,376	64,068,250
Supplies and Materials	246,412	155,831	256,741	155,832	3,795,977	4,871,196	4,916,454	4,156,856
Operating Expenses	2,010,656	2,281,243	2,581,777	2,855,671	24,278,132	26,383,794	27,650,820	27,512,266
Capital Outlay	84,782,283	140,202,976	57,988,774	116,179,195	88,107,384	141,653,191	60,353,974	118,416,264
Transfer Out	-	-	-	-	22,503,490	19,757,681	19,761,681	20,215,333
Other Student Aid/Outgo	8,775	-	9,900	-	69,837,204	68,735,427	74,844,431	60,405,766
Reserve for Contingency	-	13,896,927	-	5,846,059	-	26,975,832	9,579,996	12,647,237
Total Expenditures	**$ 89,666,015**	**$ 159,330,003**	**$ 63,625,887**	**$ 127,681,807**	**$ 398,507,473**	**$ 493,128,295**	**$ 401,357,275**	**$ 460,714,544**
Incr/(Decr) in Fund Balance	$ (59,905,064)	$ (136,538,764)	$ (39,942,893)	$ (94,096,929)	$ (55,787,490)	$ (136,911,257)	$ (43,900,282)	$ (91,305,578)
Beginning Fund Balance	$ 258,739,857	$ 198,834,793	$ 198,834,793	$ 158,891,900	$432,450,300	$ 376,662,810	$ 376,662,810	$ 332,762,528
Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 198,834,793**	**$ 62,296,029**	**$ 158,891,900**	**$ 64,794,971**	**$ 376,662,810**	**$ 239,751,553**	**$ 332,762,528**	**$ 241,456,950**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Associate Student Body Fund 711				Student Representation Fund 722				Student Campus Center Fund 731			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues												
Federal Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue	217,105	184,000	217,200	217,200	46,770	47,400	49,250	49,000	287,419	291,798	293,252	271,623
Transfer In/Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ 217,105**	**$ 184,000**	**$ 217,200**	**$ 217,200**	**$ 46,770**	**$ 47,400**	**$ 49,250**	**$ 49,000**	**$ 287,419**	**$ 291,798**	**$ 293,252**	**$ 271,623**
Expenditures												
Academic Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	38,624	98,600	98,600	98,600	-	-	-	-	95,917	183,799	149,073	37,621
Benefits	-	-	-	-	-	-	-	-	53,423	79,705	81,102	2,358
Supplies and Materials	134,309	90,300	94,107	90,300	5,277	12,368	2,972	13,168	-	46,000	-	43,000
Operating Expenses	212,099	237,700	225,485	237,700	16,228	26,500	14,174	26,500	49,540	92,000	3,376	86,000
Capital Outlay	-	-	-	-	396	1,000	-	1,000	-	45,175	-	45,021
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Student Aid/Outgo	-	-	-	-	23,385	27,907	24,750	28,707	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 385,032**	**$ 426,600**	**$ 418,192**	**$ 426,600**	**$ 45,286**	**$ 67,775**	**$ 41,896**	**$ 69,375**	**$ 198,880**	**$ 446,679**	**$ 233,551**	**$ 214,000**
Incr/(Decr) in Fund Balance	$ (167,927)	$ (242,600)	$ (200,992)	$ (209,400)	$ 1,484	$ (20,375)	$ 7,354	$ (20,375)	$ 88,539	$ (154,881)	$ 59,701	$ 57,623
Beginning Fund Balance	$ 800,106	$ 632,179	$ 632,179	$ 431,187	$ 61,327	$ 62,811	$ 62,811	$ 70,165	$ 825,638	$ 914,177	$ 914,177	$ 973,878
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 632,179**	**$ 389,579**	**$ 431,187**	**$ 221,787**	**$ 62,811**	**$ 42,436**	**$ 70,165**	**$ 49,790**	**$ 914,177**	**$ 759,296**	**$ 973,878**	**$ 1,031,501**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Student Financial Aid Fund 741				Scholarship Funds 75x				Other Trust Fund 791			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues												
Federal Revenue	$ 14,419,614	$ 14,528,572	$ 13,767,771	$ 13,038,981	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenue	1,974,435	1,507,103	1,984,114	1,923,568	-	-	-	-	-	-	-	-
Local Revenue	-	-	-	-	984,243	895,825	1,075,127	957,575	6,689,716	1,500,000	4,305,438	2,000,000
Transfer In/Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ 16,394,049**	**$ 16,035,675**	**$ 15,751,885**	**$ 14,962,549**	**$ 984,243**	**$ 895,825**	**$ 1,075,127**	**$ 957,575**	**$ 6,689,716**	**$ 1,500,000**	**$ 4,305,438**	**$ 2,000,000**
Expenditures												
Academic Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	240,293	250,533	250,533	245,648	-	-	-	-	-	-	-	-
Benefits	34	-	1,234	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	49	-	-	-	124,234	125,000	125,000	125,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	32,447	33,275	33,275	32,308	-	-	-	-	-	-	-	-
Other Student Aid/Outgo	16,136,275	15,751,867	15,466,843	14,684,593	1,064,671	934,440	1,070,946	985,330	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	**$ 16,409,049**	**$ 16,035,675**	**$ 15,751,885**	**$ 14,962,549**	**$ 1,064,720**	**$ 934,440**	**$ 1,070,946**	**$ 985,330**	**$ 124,234**	**$ 125,000**	**$ 125,000**	**$ 125,000**
Incr/(Decr) in Fund Balance	$ (15,000)	$ -	$ -	$ -	$ (80,477)	$ (38,615)	$ 4,181	$ (27,755)	$ 6,565,482	$ 1,375,000	$ 4,180,438	$ 1,875,000
Beginning Fund Balance	$ 15,000	$ -	$ -	$ -	$ 130,894	$ 50,417	$ 50,417	$ 54,598	$ 82,483,209	$ 89,048,691	$ 89,048,691	$ 93,229,129
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,417**	**$ 11,802**	**$ 54,598**	**$ 26,843**	**$ 89,048,691**	**$ 90,423,691**	**$ 93,229,129**	**$ 95,104,129**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Pension Stabilization Trust Fund 792				Total Fiduciary Funds			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues								
Federal Revenue	$ -	$ -	$ -	$ -	$ 14,419,614	$ 14,528,572	$ 13,767,771	$ 13,038,981
State Revenue	-	-	-	-	1,974,435	1,507,103	1,984,114	1,923,568
Local Revenue	2,378,372	1,000,000	1,308,852	1,500,000	10,603,625	3,919,023	7,249,119	4,995,398
Transfer In/Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	**$ 2,378,372**	**$ 1,000,000**	**$ 1,308,852**	**$ 1,500,000**	**$ 26,997,674**	**$ 19,954,698**	**$ 23,001,004**	**$ 19,957,947**
Expenditures								
Academic Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	374,834	532,932	498,206	381,869
Benefits	-	-	-	-	53,457	79,705	82,336	2,358
Supplies and Materials	-	-	-	-	139,586	148,668	97,079	146,468
Operating Expenses	58,491	60,000	46,109	60,000	460,641	541,200	414,144	535,200
Capital Outlay	-	-	-	-	396	46,175	-	46,021
Transfer Out	-	-	-	-	32,447	33,275	33,275	32,308
Other Student Aid/Outgo	-	-	-	-	17,224,331	16,714,214	16,562,539	15,698,630
Reserve for Contingency	-	-	-	-	-	-	-	-
Total Expenditures	**$ 58,491**	**$ 60,000**	**$ 46,109**	**$ 60,000**	**$ 18,285,692**	**$ 18,096,169**	**$ 17,687,579**	**$ 16,842,854**
Incr/(Decr) in Fund Balance	$ 2,319,881	$ 940,000	$ 1,262,743	$ 1,440,000	$ 8,711,982	$ 1,858,529	$ 5,313,425	$ 3,115,093
Beginning Fund Balance	$ 24,218,907	$ 26,538,788	$ 26,538,788	$ 27,801,531	$ 108,535,081	$ 117,247,063	$ 117,247,063	$ 122,560,488
Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 26,538,788**	**$ 27,478,788**	**$ 27,801,531**	**$ 29,241,531**	**$ 117,247,063**	**$ 119,105,592**	**$ 122,560,488**	**$ 125,675,581**

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Tentative Budget 2026-2027
Consolidated Summary for All Funds

	Proprietary - Funds 5XX and 690				Consolidated Summary All Funds			
	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27	Actual 2024-25	Final Budget 2025-26	Estimated Actual 6/30/2026 2025-26	Tentative Budget 2026-27
Revenues								
Federal Revenue	$ -	$ -	$ -	$ -	$ 17,438,271	$ 17,382,117	$ 16,846,621	$ 19,545,064
State Revenue	-	-	-	-	47,517,316	60,194,184	59,668,676	62,597,697
Local Revenue	4,753,069	4,035,184	3,834,673	4,254,722	291,393,002	287,359,835	292,574,255	295,777,123
Sales of Bond Proceeds	-	-	-	-	-	-	-	-
Transfer In/Other Financing Sources	4,542,800	4,560,172	4,564,488	4,585,890	22,664,937	19,830,956	19,767,606	20,287,641
Total Revenue	**$ 9,295,869**	**$ 8,595,356**	**$ 8,399,161**	**$ 8,840,612**	**$ 379,013,526**	**$ 384,767,092**	**$ 388,857,158**	**$ 398,207,525**
Expenditures								
Academic Salaries	$ 53,252	$ 233,740	$ 256,012	$ 605,710	$ 84,765,714	$ 89,296,299	$ 89,197,355	$ 95,392,951
Classified Salaries	1,093,575	1,624,098	1,638,743	1,894,446	52,043,110	56,282,494	56,826,149	60,781,646
Benefits	5,062,930	5,568,248	5,766,325	6,515,340	59,814,510	67,211,104	66,468,037	70,585,948
Supplies and Materials	180,594	278,867	346,546	244,782	4,116,157	5,298,731	5,360,079	4,548,106
Operating Expenses	1,352,499	2,147,298	1,848,621	2,059,082	26,091,272	29,072,292	29,913,585	30,106,548
Capital Outlay	171,175	151,877	255,654	152,885	88,278,955	141,851,243	60,609,628	118,615,170
Transfer Out	40,000	40,000	57,006	40,000	22,575,937	19,830,956	19,851,962	20,287,641
Other Student Aid/Outgo	-	-	-	-	87,061,535	85,449,641	91,406,970	76,104,396
Reserve for Contingency	-	285,935	-	-	-	27,261,767	9,579,996	12,647,237
Total Expenditures	**$ 7,954,025**	**$ 10,330,063**	**$ 10,168,907**	**$ 11,512,245**	**$ 424,747,190**	**$ 521,554,527**	**$ 429,213,761**	**$ 489,069,643**
Incr/(Decr) in Fund Balance	**$ 1,341,844**	**$ (1,734,707)**	**$ (1,769,746)**	**$ (2,671,633)**	**$ (45,733,664)**	**$ (136,787,435)**	**$ (40,356,603)**	**$ (90,862,118)**
Beginning Fund Balance	**$ 17,020,706**	**$ 18,362,550**	**$ 18,362,550**	**$ 16,592,804**	**$558,006,087**	**$ 512,272,423**	**$ 512,272,423**	**$ 471,915,820**
Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 18,362,550**	**$ 16,627,843**	**$ 16,592,804**	**$ 13,921,171**	**$ 512,272,423**	**$ 375,484,988**	**$ 471,915,820**	**$ 381,053,702**

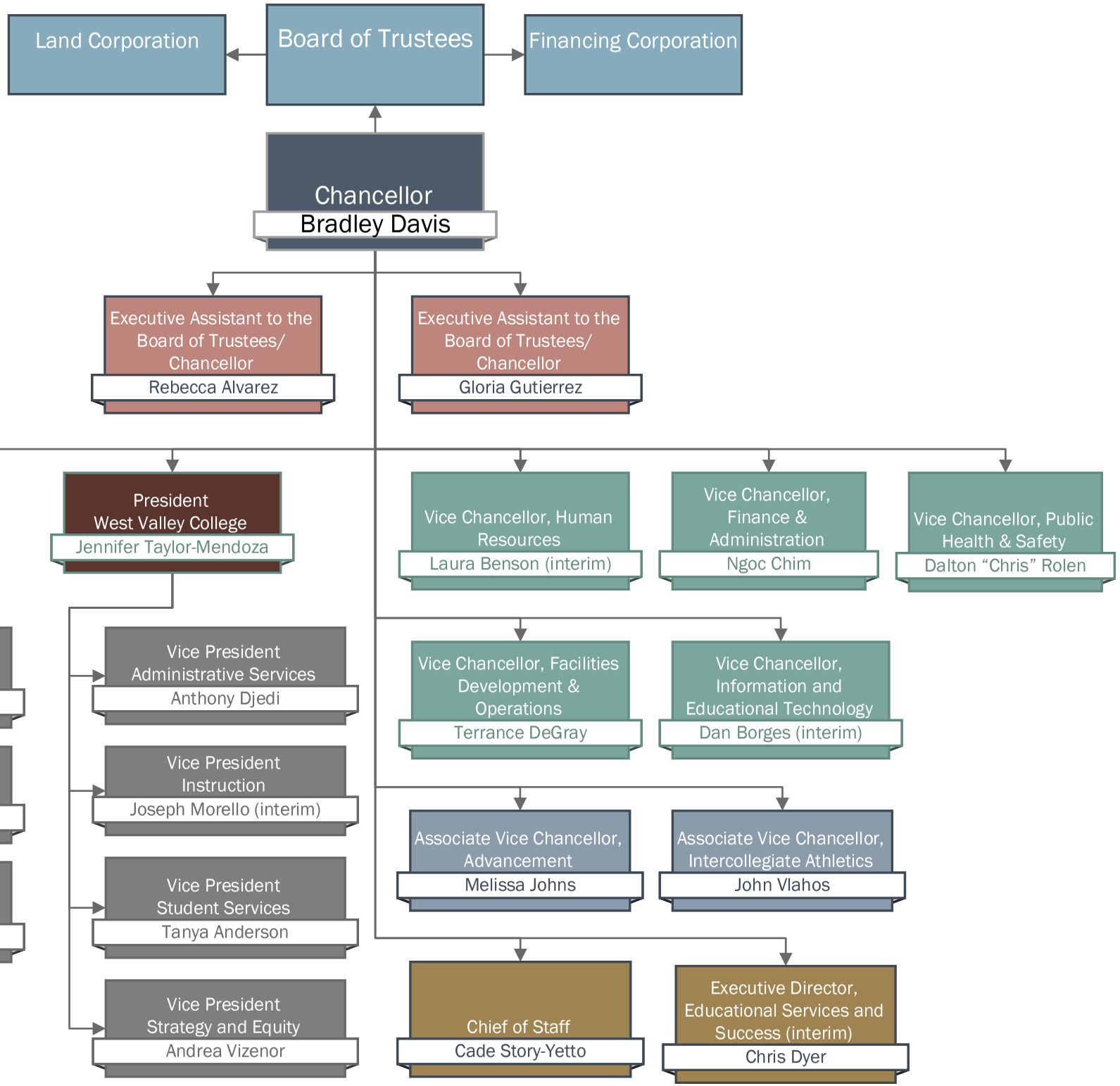
Reference detail schedules for fund balance categories.

ATTACHMENTS

West Valley-Mission Community College District
2025 Budget Calendar

DEADLINE	EVENTS
JANUARY	
January 13, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
January 14, 2026	State Budget Workshop
January 15, 2026	CCFS-320 Attendance Report (P1) due to State Chancellor's Office
FEBRUARY	
February 3, 2026	**Second Quarter** Financial and Budget Adjustment Reports presented to District Council
February 10, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
February 10, 2026	Second Quarter Financial and Budget Adjustment Reports presented to the Board of Trustees
February 10, 2026	Board Budget Workshop
February 15, 2026	CCFS-311 Second Quarter Financial and Budget Report due to State Chancellor's Office
February 2026	District Enrollment Management Committee review FTES goals for Final Budget
MARCH	
March 10, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
March 20, 2026	Freeze Position Control File for Tentative Budget
March 23, 2026	Provide college with working version of detail line items for Tentative Budget
APRIL	
April 14, 2026	Fixed Cost Schedule and Associate Faculty Funding Model for Tentative Budget presented to District Council
April 14, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
April 15, 2026	Provide college with preliminary simulation of Resource Allocation Model
April 15, 2026	CCFS-320 Attendance Report (P2) due to State Chancellor's Office
April 15, 2026	College submits budget detail line items for Tentative Budget
April 21, 2026	Provide College with worksheet for June 30th estimated actuals for Tentative Budget
April 28, 2026	College submits June 30th estimated actuals to District for Tentative Budget
MAY	
May 2026	Governor's May Revise
May 5, 2026	**Third Quarter** Financial and Budget Adjustment Reports presented to District Council
May 12, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
May 12, 2026	Third Quarter Financial and Budget Adjustment Reports presented to the Board of Trustees
May 15, 2026	CCFS-311 Third Quarter Financial and Budget Report due to State Chancellor's Office
May 15, 2026	**Complete Tentative Budget**
JUNE	
June 9, 2026	Tentative Budget presentation to District Council
June 9, 2026	Board of Trustees Audit Budget & Oversight Committee Meeting
June 16, 2026	**Tentative Budget presented to the Board of Trustees**
June 19, 2026	Load Tentative Budget in financial system
JULY	
July 2, 2026	Freeze Position Control File for Final Budget
July 8, 2026	Provide college with working version of detail line items for Final Budget
July 14, 2026	Fixed Cost Schedule and Associate Faculty Funding Model for Final Budget presented to District Council
July 14, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
July 15, 2026	CCFS-320 Attendance Report (P3) due to State Chancellor's Office
July 16, 2026	Provide college with Resource Allocation Model for Final Budget
AUGUST	
August 2026	State Budget Workshop
August 3, 2026	Fiscal Year End Close
August 5, 2026	College submits budget detail line items for Final Budget
August 11, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
August 14, 2026	**Complete Final Budget**
SEPTEMBER	
September 1, 2026	Final Budget presentation, Fourth Quarter Financial and Budget Adjustments presented to District Council
September 8, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
September 8, 2026	**Final Budget and Fourth Quarter** Financial and Budget Adjustments presented to the Board of Trustees
September 11, 2026	Load Final Budget in financial system
September 2026	District Efficiency (WSCH) Goals Committee provide recommendation for Tentative Budget
OCTOBER	
October 13, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
October 14, 2026	District Enrollment Management Committee recommends FTES goals for Tentative Budget
October 15, 2026	CCFS-311 Annual Financial and Budget Report due to State Chancellor's Office
NOVEMBER	
November 1, 2026	CCFS-320 Attendance Report (Recalc) due to State Chancellor's office
November 3, 2026	**First Quarter** Financial and Budget Adjustment Reports and Budget Calendar presented to District Council
November 10, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
November 10, 2026	First Quarter Financial and Budget Adjustment Reports presented to the Board of Trustees
November 15, 2026	CCFS-311 First Quarter Financial and Budget Report Report due to State Chancellor's Office
DECEMBER	
December 8, 2026	Board of Trustees Audit & Budget Oversight Committee Meeting
December 15, 2026	Budget Calendar presented to the Board of Trustees

West Valley-Mission
Community College District



Finance Overview and Banner Account Structure

A) Finance Overview

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

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

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

B) Account Structure

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

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

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

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

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

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

General Fund
- Unrestricted Sub-fund
- Restricted Sub-fund

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

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

Capital Projects Funds
- Capital Outlay Projects Fund
- Revenue Bond Construction Fund

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

Enterprise Funds
- Bookstore Fund
- Cafeteria Fund

Farm Operations Fund
Other Enterprise Fund

Internal Service Funds
Self-Insurance Fund
Other Internal Services Fund

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

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

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

List of Funds

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

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

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

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

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

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

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

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

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

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

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

Instructional Programs

0100 Agriculture and Natural Resources
0200 Architecture and Environmental Design
0400 Biological Sciences
0500 Business and Management

0600 Communications
0700 Computer and Information Science
0800 Education
0900 Engineering and Related Industrial Technologies
1000 Fine and Applied Arts
1100 Foreign Language
1200 Health
1300 Consumer Education and Home Economics
1400 Law
1500 Humanities (Letters)
1600 Library Science
1700 Mathematics
1800 Military Studies
1900 Physical Sciences
2000 Psychology
2100 Public Affairs and Services
2200 Social Sciences
3000 Commercial Services
4900 Interdisciplinary Studies
5900 Instructional Staff –Retirees' Benefits and Retirement Incentives

Administrative and Support Programs

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

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

Glossary of Finance Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contingency Reserve - The contingency reserve is the amount of fund balance that is reserved for the purpose of being available to address revenue shortfalls or extraordinary expenditure increases.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance - The difference between assets and liabilities.

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

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

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

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

Headcount - An unduplicated count of enrolled students.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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