



West Valley - Mission
Community College District

July 1, 2019 – June 30, 2020 Final Budget



WVC Student Services



MC Student Engagement

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



FOREWORD

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

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

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

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

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

The Final Budget is a projection of revenues and expenditures and was prepared using the Governor's State Budget proposal released on June 27, 2019, and adjusted for the District's own enrollment, operating expenses and fund balance. The Final Budget must be presented to the Board as outlined in the California Code of Regulations. These requirements include the schedule for adoption of the Final Budget prior to September 15, 2019.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Susan Fish	Vice President	2022
Adrienne Gray	Member	2020
Anne Kepner	President	2022
Randi Kinman	Member	2020
Jack Lucas	Member	2022
Robert Owens	Member	2020
Karl Watanabe	Member	2020
Evelina Gromilina	Student Trustee MC	
Kian Lechner	Student Trustee WVC	

ADMINISTRATION

Bradley J. Davis	Chancellor
Edralin J. Maduli	Vice Chancellor, Administrative Services
Charles Bullock	Interim President, West Valley College
Daniel Peck	President, Mission College
Albert M. Moore	Associate Vice Chancellor, Human Resources
Leandra Martin	Vice President, Instruction, Mission College
Jamie Alonzo	Vice President, Instruction, West Valley College
Omar Murillo	Vice President, Student Services, Mission College
Stephanie Kashima	Vice President, Student Services, West Valley College
J. Patrick Fenton	Vice President, Administrative Services, West Valley College
Danny Nguyen	Vice President, Administrative Services, Mission College

DISTRICT COUNCIL

Faculty:

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

Classified:

Thanh Do	President, MC Classified Senate
Cheryl Massa	President, WVC Classified Senate
Lori Hampton	WVMCEA President
Sean McGowan	Administrative Services Council Representative

Student:

Reymundo Madera	President, MC ASG
Maia Delrooz	President, WVC ASO
Vacant	MC Student Representative
Vacant	WVC Student Representative

Management:

Daniel Peck	President, Mission College
Charles Bullock	Interim President, West Valley College
Debra Williams	Managers Association Representative
Susan Hutton	Administrative Services Council Representative

Non-voting:

Bradley J. Davis	Chancellor
Edralin J. Maduli	Vice Chancellor
Albert M. Moore	Associate Vice Chancellor of Human Resources
Ngoc Chim	Executive Director of Financial Services

Support Staff:

Tracy Johnson	Recorder
Albert M. Moore	Facilitator

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FINAL BUDGET FY 19/20

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VICE CHANCELLOR'S
BUDGET MESSAGE

Final Budget FY 19/20

September 3, 2019

VICE CHANCELLOR'S BUDGET MESSAGE

State Budget Information

West Valley-Mission Community College District is one of the 72 locally governed districts in the California Community College (CCC) system. A district's budget allocation is determined by the Board of Governors and the State Chancellor's Office once the State Budget is approved. The allocations are based on revenues from state and local sources, including student fees. How much funding the colleges receive depends on the state's economy, state general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of state funding for the community colleges is determined by Proposition 98, which guarantees that about 40% of the state general fund is allocated to the K-12 public school systems and community colleges. The share of the Proposition 98 funds for the community colleges varies annually. With the District becoming a Community Support District, it is no longer dependent on the State's apportionment for the general fund; however, it will continue to receive funding for student services categorical programs.

The District became the sixth "community support" community college district at the end of FY 12/13. This occurred because the District's local property tax revenues and enrollment fees exceeded the total funding that the State would have provided as calculated by SB 361 apportionment. Under "community support," there is no need to factor in any State apportionment because the property taxes and student fees surpass the minimum funding level established by the State. A "community support" district is not affected by statewide shortfalls.

On June 27, 2018, the Governor signed the General Fund FY 18/19 State Budget which introduced the implementation of the Student Centered Funding Formula (SCFF) to be effective for FY 18/19. The intent of the new formula is to increase the resources available to districts that serve large numbers of historically underrepresented and low-income students, to reward colleges that are engaged in improving outcomes for such students, and to reduce the emphasis on enrollment growth so that colleges can focus on student success. The State Chancellor's office will annually calculate a base allocation, a supplemental allocation, and a student success allocation for each community college district based on a 70-20-10 split. Under the SCFF calculation, the District continues its community support status.

On January 10, 2019, the Governor released his budget proposal for FY 19/20. The Governor's proposal continues the Student Centered Funding Formula but adjusts the implementation provisions. Specifically, funding rates for FY 19/20 would not shift to 65% for the base allocation and 15% for the student success allocation, but would instead reflect the FY 18/19 rates plus a COLA. The funding rates for FY 20/21 would remain unchanged from current law. Also, the proposed budget limits year-to-year growth in the total amount of funds calculated for the student success allocation to 10%.

State Funding Assumptions

On January 10, 2019, the Governor released the State Budget for FY 19/20.

The Governor proposed for community colleges:

- \$248.3 million COLA (3.46%)
- \$26.0 million for growth (0.55%)
- \$40 million for College Promise Program
- \$13.5 million for certain categorical programs
- \$10.0 million for legal services for undocumented immigrants
- CalSTRS statutory employer contributions in FY 19/20 and FY 20/21
- No funding for deferred maintenance & instructional equipment
- Funds fifteen continuing capital outlay projects authorized in prior fiscal years
- Funds twelve new projects approved by the Board of Governors (BOG approved 39 projects)

On May 9, 2019, the Governor released his May Revision of the FY 19/20 budget:

- \$230 million COLA (3.26%)
- \$13 million COLA for certain categorical programs (3.26%)
- \$45 million to expand California College Promise
- \$39.6 million for one-time funding for deferred maintenance and instructional equipment
- Cap student success allocation at 10% beginning in FY 19/20
- Added funding for three more Capital Outlay Projects

The following are changes to the May Revise.

- \$42.6 million to expand California College Promise
- \$24.7 million to fund enrollment growth
- \$13.5 million for deferred maintenance
- Funds 39 new Capital Outlay Projects
- \$9 million to expand Cal Grant awards
- \$356 million to reduce FY 19/20 CalSTRS employer contribution rate by 1%
- \$144 million to reduce FY 19/20 CalPERS employer contribution rate by 1%

On June 27, 2019, the Governor signed the FY 19/20 Budget Act which continues implementation of the SCFF and includes adjustments to the formula's structure. The adjusted formula structure recalculates the funding rates in the base, supplemental, and student success allocations continuing the 70-20-10 split. It also extends the existing minimum revenue provision of the SCFF, specifying that districts will receive at least the FY 17/18 total computational revenues (TCR), adjusted by COLA each year, through FY 21/22.

Changes to the student success allocation component include:

- Counting only the highest of all awards (degrees and certificates) a student earned in one year.
- Amends the definition of a transfer student to only include students who transferred to a four-year university who completed 12 or more units in a district in the year prior to transfer.
- The calculation for the student success allocation is based on a three-year average.

West Valley-Mission Community College District Assumptions

- Categorical program funding would remain the same as FY 18/19
- State Lottery revenue is projected to be \$136 per FTES (unrestricted) and \$48 per FTES (restricted)
- Unrestricted General Fund will be funded utilizing the internal Resource Allocation Model (RAM)
- COLA of 3.26% will be applied to the Total Computational Revenue (TCR)
- 1.74% salary enhancement on top of the state COLA
- Twenty-five percent of total ground lease revenues of the Mission-West Valley Land Corporation is divided between two funds of which ten percent is allocated to Fund 110 (unrestricted) and fifteen percent is allocated to Fund 136 (restricted)
- Proposition 30 Educational Protection Account (EPA) revenue is budgeted at \$100 per FTES
- 312 FTE Faculty funded
- WSCH - 520
- FTES target - 13,000
- 5% reserve and 3% contingency reserve
- Comply with statutory requirements
- Categorical program COLA support above State COLA

As a community support district, there will be minimal impact to the District's funding level with the new State Funding Formula. The District continues to receive the majority of its funding locally through property taxes and enrollment fees. The District will continue to utilize community support money to provide internal stability which is

needed to sustain the base operation level at 16,098 FTES. The internal funding will exceed the State's Student Centered Funding Formula calculation.

The West Valley-Mission Community College District's Final Budget for FY 19/20 was developed within an approved timeline and presented to District Council and the Board of Trustees' Audit and Budget Oversight Committee (ABOC). The revenue assumptions were based on the most current data at the time. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in on-going expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

The FY 19/20 unrestricted general fund budget is balanced using community support funds.

SECTION I
BUDGET OVERVIEW

Section I

Budget Overview

Fund 110 Unrestricted General Fund Revenue

The West Valley-Mission Community College District's Final Budget for FY 19/20 includes the assumptions and their proposed impacts from the State Budget released on June 27, 2019.

The statutory COLA is 3.26%. The District has included the COLA in the budget for FY 19/20. The District also added 1.74% salary enhancement on top of the State COLA.

As a community supported district, the District is not affected by the State shortfall; therefore, a deficit factor is not applied to the total computational revenue.

Overall, the District's revenue increased by \$29,149,448 when compared to the total revenue from the approved FY 18/19 Final Budget. The majority of this increase is due to the rise in property taxes and one-time RDA money.

In November 2016, the voters approved Proposition 55 to extend the Proposition 30 income tax initiative which expired on December 31, 2016. The estimated EPA amount for FY 19/20 is approximately \$1.3 million. This is based on \$100 per FTES at 13,000 FTES.

Student enrollment fees are expected to increase by \$189,303 based on enrollment goals. Property tax revenues are expected to increase by \$26,542,982 when compared to the FY 18/19 Final Budget. In FY 19/20, the District will receive \$16,142,429 in one-time RDA money from the sale of properties in Santa Clara. This is the last year the District will receive significant amount of one-time RDA money.

Lottery revenues have been estimated at \$136 per FTES. The revenue for Lottery is estimated at \$1,907,007 for the Final Budget. The unrestricted allocation of lottery revenue is coded and offset by counselor salary and benefits expenditures. The restricted Proposition 20 Lottery Revenue is recorded and expended in the Restricted General Fund for instructional materials.

Non-resident tuition revenues are estimated at \$2,500,000. The Board of Trustees approved the non-resident tuition fee at \$265 per unit, which increased from \$258 in FY 18/19.

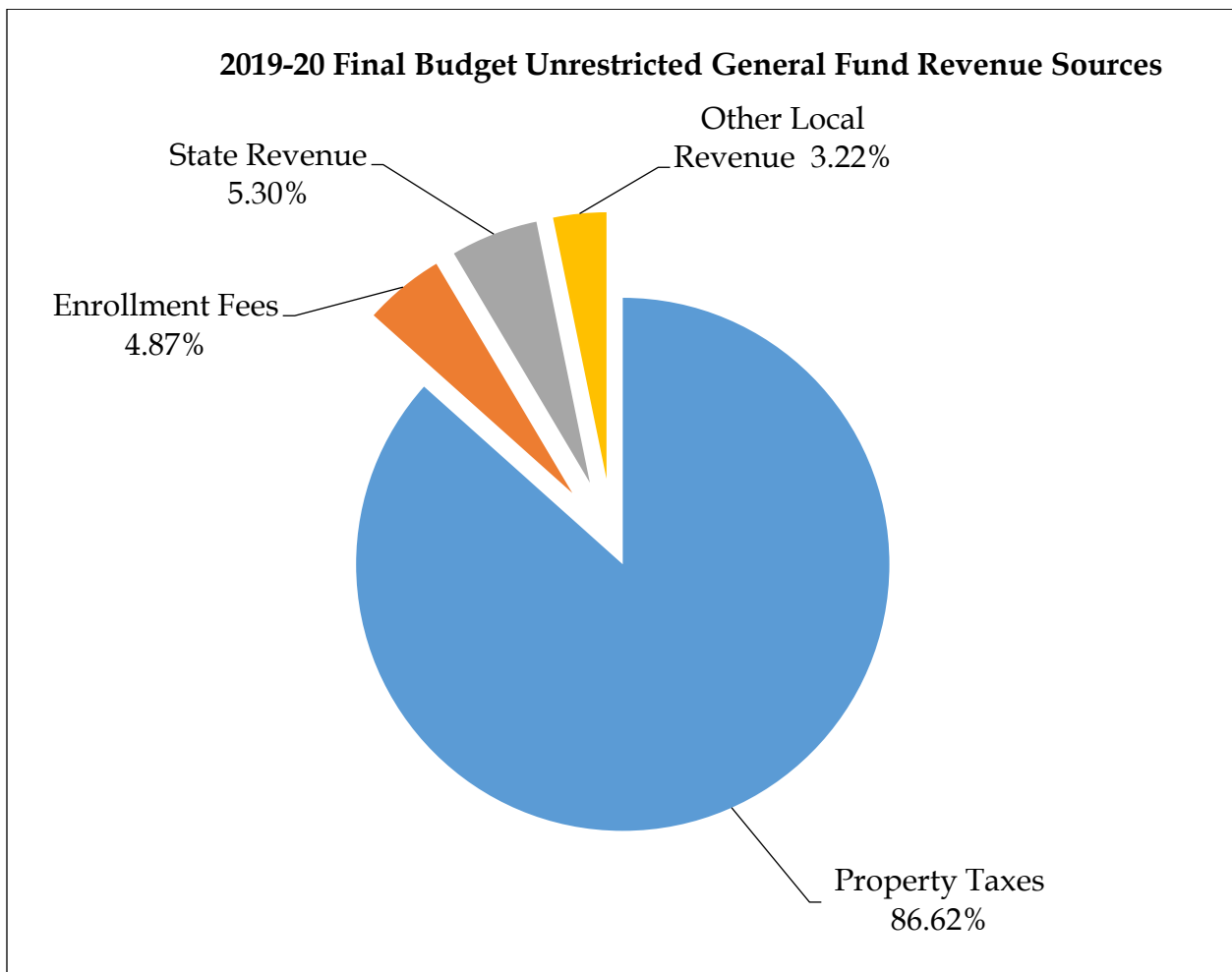
For the Final Budget, interest income is expected to be approximately \$1,829,264. The cash is invested in a commingled county pool investment portfolio which averages a yield of 2.03%.

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

The Unrestricted General Fund will maintain a reserve of 5% of the unrestricted expenditures. The unrestricted general fund reserve of \$8,331,531 reflects an increase of \$1,770,693 from the previous fiscal year. The unrestricted general fund also includes a contingency reserve fund of no more than 3% of unrestricted expenditures.

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

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



Fund 110 Unrestricted General Fund Expenditures

The FY 19/20 Unrestricted General Fund revenues fell below the projected expenditures by \$2,193,974. The unrestricted general fund budget is balanced using community support funds.

Adjustments were made for normal step and column advancements as earned by individuals. The State projected COLA of 3.26% has been set aside in a contingency holding account for bargaining groups who did not settle their contract by June 30, 2019.

The California Code of Regulations (CCR), Title 5, 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. The District was in compliance for FY 18/19 using the full-time faculty obligation number. The Final Budget includes 312 Full-time Equivalent Faculty (FTEF) in all funds. Since the District is not receiving any growth funding, the FTEF will remain constant.

The funding level from the Associate Faculty Funding Model has decreased by \$59,010 when compared to the prior fiscal year. The decrease was due to the adjustment in the number of FTES and efficiency goal. The efficiency standard was established by the District Performance Goals Committee and set at 520 Weekly Student Contact Hours (WSCH)/FTEF for regular courses. The Final Budget uses 520 WSCH/FTEF in its formula for budgetary purposes at an average cost of \$35,184/semester (Step 10) to allocate the cost of associate faculty to the colleges. The model has provided additional transparency by including the cost of mandatory benefits.

Benefits (Employer Obligation)

The District migrated to the CalPERS tiered-rate medical plans on January 1, 2015. All employees of the District are covered by CalPERS. The District’s maximum contributions are limited to \$11,741 for single coverage, \$22,072 for two-party coverage, and \$28,270 for family coverage, annually. Medical benefit rates for 2020 will vary depending on the provider.

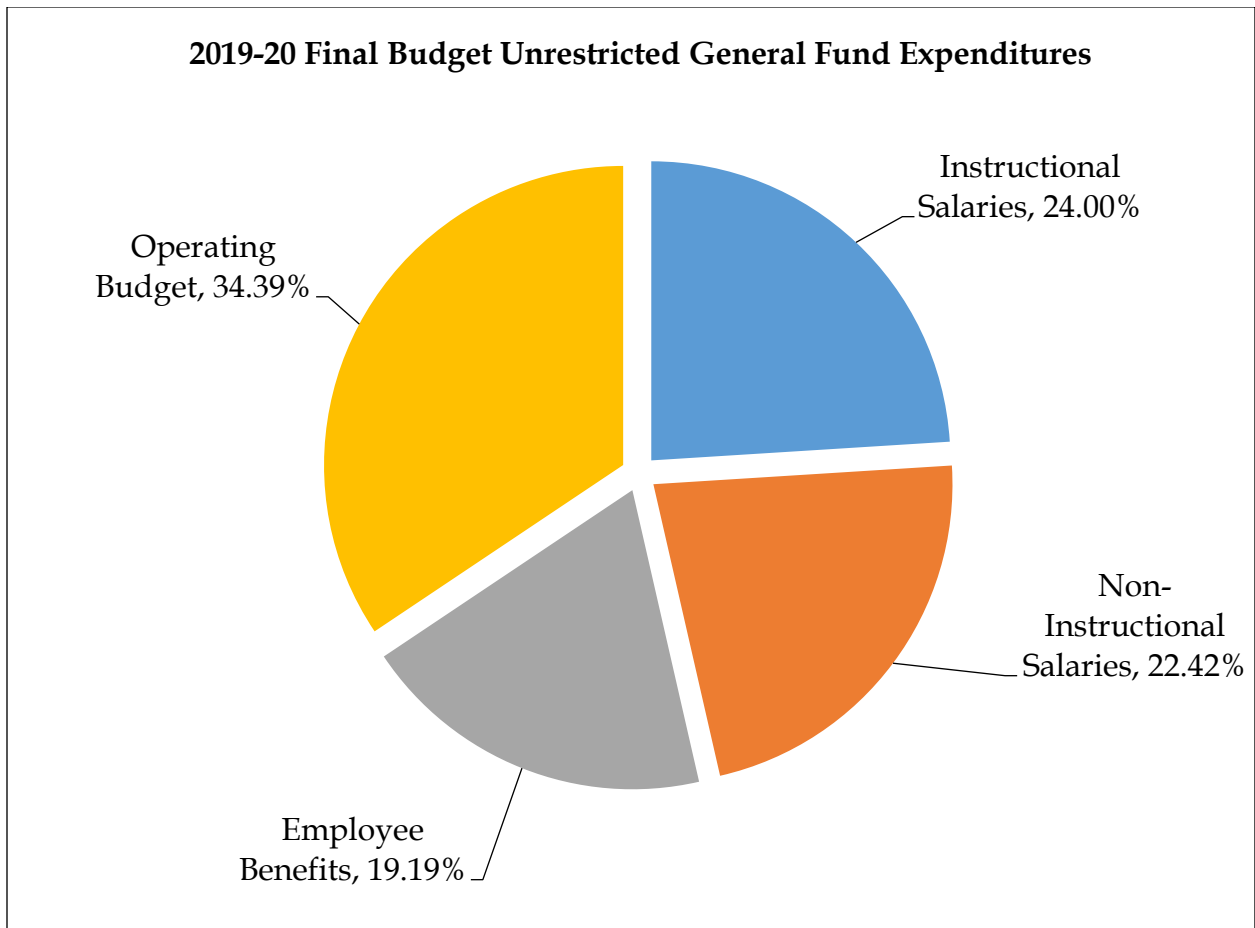
Mandatory benefit rates for budget development for FY 19/20 are as follows:

STRS – State Retirement System	17.100%
PERS – Public Employees Retirement System	19.721%
PERS – POA (Public Safety Officers)	16.803%
APPLE – Alternative Plan for PT Employees	4.000%
OASDI – (Social Security)	6.200%
Medicare	1.450%
Workers’ Compensation	1.192%
Unemployment Insurance	0.050%

The estimated cost for Retiree Health Benefits is approximately \$5.2 million. The District will utilize the fund balance in the Retiree Health Benefit Fund and the OPEB Trust Fund to manage future rate increases.

For FY 19/20, fixed costs were adjusted for known increases and decreases at the time of budget development. The fixed costs were reviewed and approved by District Council on July 1, 2019. The total fixed costs budget for FY 19/20 is \$16,498,579.

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



CHALLENGES FOR FY 19/20 AND BEYOND

Besides the challenges of the fluctuating property tax revenues, the West Valley-Mission Community College District has its own set of challenges and opportunities. As a Community Support District, changes in property taxes have significant impact on the fund balance. The District must manage its one-time community support funds to ensure current and future fiscal stability. With the changing economy and unpredictable housing market, fiscal conditions can change unexpectedly for a Community Support District.

CalSTRS and CalPERS Future Rate Increase

CalSTRS and CalPERS rate increases will continue to be a challenge in the future. In FY 17/18, the District established an irrevocable trust fund through Public Agency Retirement Services (PARS) for pension rate stabilization. The funds will be used to cover future increase in costs for CalPERS and CalSTRS retirement. The District has set aside \$2.9 million in the unrestricted general fund to transfer to the Pension Stabilization Trust Fund in FY 19/20.

Lease Revenue Bonds Debt Payment

The District has on-going liabilities for the Lease Revenue Bonds issued in 2009 and 2011. In late June 2019, the District utilized approximately \$20 million to pay-off the Lease Revenue Bonds, Series 2011C and to pay-off portions of the Lease Revenue Refunding Bonds, Series 2016C (2019 Crossover). The balance of the debt is approximately \$35.9 million as of June 30, 2020. The District intends to pay-off an additional \$20 million of the debt by the end of FY 2019/20.

50% Law Compliance

Education Code 84362 states that a district's expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district's current expense of education. The 50% law compliance has been a challenge for the past several years. As enrollment declines and operating budgets increase, it has been very challenging for the District to comply with the law. In FY 17/18, the District reported 51.72%. In FY 18/19, the District reported 50.00%. The estimated instructional versus non-instructional expenditures percent for FY 19/20 is approximately 46.5%. Complying with the law will continue to be a challenge through FY 19/20 as the District continues to add non-instructional positions and operating budget.

Student Centered Funding Formula (SCFF) Implementation

Based on the SCFF calculation, the District is identified as one of the "losing" District's, which means the State calculated revenue is below the FY 17/18 funded level plus COLA. Under the "Hold Harmless" provision, revenue is based on what the District reported in

FY 2017/18, plus COLA in the subsequent years. Hold Harmless will be extended through FY 2021/22. The SCFF calculation for the District yields a total revenue of \$71.3 million. The Hold harmless provision added an additional \$6.5 million. Overall, the District is only entitled to \$77.8 million for FY 19/20 using the SCFF. In addition to this amount, the District also receives an additional \$8.2 million from other state and other local revenues. The District also records revenues with offsetting expenditures in the amount of \$3.7 million.

As a Community Support District, the District is in a unique position. In FY 19/20, the internal allocation model **provided additional local revenue in the amount of \$75.8 million** to support internal stability funding at 16,098 FTES, support ongoing operating budget, cover the cost of ongoing salary enhancements (includes COLA), provide ongoing categorical COLA support, cover Lease Revenue Bonds debt payments, and numerous one-time budget allocations based on operational needs.

If the District fell out of community support, the District would need to reduce its budget by over 45% or \$75.8 million.

While the District’s budget increased significantly over the past several years, the FTES and efficiency has declined. In FY 12/13 when the District officially became a Community Support District, the total unrestricted general fund budget was \$78.4 million with the targeted weekly schedule contact hours (WSCH) of 570 and FTES goal at 16,099. The budget for FY 19/20 is \$166.5 million with the WSCH at 520 and FTES goal at 13,000.

	Unrestricted General Fund Budget	WSCH	FTES Goal
FY 2012/13	\$78.4 million	570	16,099
FY 2019/20	\$166.5 million	520	13,000

The District will need to align its Master Plan with the Vision for Success, address equity gaps, and redirect resources to the appropriate areas. The District will also need to streamline the process for MIS reporting and ensure data integrity.

Resource Allocation Model (RAM)

On April 29, 2019, the District Council approved the recommendation from the Fiscal Workgroup to utilize a new Resource Allocation Model for the FY 2019-20 Final Budget. The new RAM will have a two year hold harmless provision which will expire at the end of FY 2020-21. The hold harmless provision ensures that the colleges will receive no less than the old RAM calculation which was based on SB 361. The new RAM will allocate funds based on the percent allocation from the SCFF for each component (Base Allocation, Supplemental Allocation, and Success Allocation). Resources for Non-Resident Tuition allocation will remain the same.

The Fiscal Workgroup will continue to review and improve the RAM for the next two years. As a part of the review and improvement process, both colleges will identify all college fixed costs and move them to the fixed cost schedule. The college, in collaboration with the Fiscal Workgroup, will determine the base level for college operating budget and propose changes to improve the RAM.

Enrollment Goal

Enrollment continues to be the District's major challenge and opportunity. In FY 17/18, the District reported 12,672 FTES at P3. This is a slight decrease compared to FY 16/17. The District continues to fall below its baseline FTES of 16,098. For FY 18/19, the District reported 11,077 FTES at P3. The significant decline was due to the shifting of late summer classes.

The following is a summary of the State Apportionment Attendance Report for the period of July 15, 2019 at P3.

Districtwide FTES Summary Report
P3 Report - FY 2018-2019
California Resident FTES

	<u>West Valley College</u>	<u>Mission College</u>	<u>Districtwide</u>
<u>CREDIT FTES</u>			
SUMMER I	32.80	27.03	59.82
SUMMER II	13.81	4.44	18.24
FALL	2,676.19	2,309.08	4,985.27
WINTER	239.81	175.89	415.70
SPRING	2,503.88	2,122.47	4,626.35
Total Credit FTES	5,466.48	4,638.90	10,105.39
<u>NON-CREDIT (Positive Attendance)</u>			
SUMMER I	81.54	89.89	171.43
SUMMER II	2.53	0.00	2.53
FALL	188.62	199.48	388.11
WINTER	7.20	0.00	7.20
SPRING	175.55	226.91	402.46
Total Non-Credit FTES	455.44	516.28	971.73
Total CA Resident Credit/Non-Credit FTES	5,921.93	5,155.18	11,077.11
	53.46%	46.54%	
<u>NON-RESIDENT CREDIT FTES</u>			
SUMMER I	1.01	0.29	1.30
SUMMER II	0.19	0.00	0.19
FALL	56.44	130.99	187.43
WINTER	3.90	4.94	8.84
SPRING	58.02	122.36	180.38
Total Non-Resident FTES	119.55	258.58	378.13
	31.62%	68.38%	
Special Admit Students (FTES)	241.87	178.06	419.93
AB 540 Student Count (duplicated)	155	165	320
(unduplicated count total 293)			
CDCP FTES	0	8.7	8.7

Source: 7/9/19 320 report - Certified on 7/12/19

In the past, the P-2 State Attendance Report would be used by the State Chancellor’s Office to allocate Advanced Apportionment Revenue for the new fiscal year. The P-3 State Attendance Report would adjust the final apportionment for the previous fiscal year. For FY 19/20, the State implemented the Student Centered Funding Formula in which seventy percent of the budget will be used to calculate the base allocation, twenty percent for equity, and ten percent for student success (70-20-10 split). The State will use a three year average to calculate the funding for credit FTES. Non-Credit funding will be calculated based on current FTES reported at P-2 for the Tentative Budget and P-3 for the Final Budget.

The District will use 13,000 FTES as the enrollment goal to calculate the revenue to be allocated for the FY 19/20 Final Budget.

Resident Credit and Non-Credit FTES, including Non-Resident Non-Credit FTES Goals

	<u>Credit</u>	<u>Non-credit</u>	<u>TOTAL FTES</u>
Mission College	5,521	650	6,171
West Valley College	6,094	735	6,829

Non-Resident Credit FTES Goals

	<u>Credit</u>	<u>Non-credit</u>	<u>TOTAL FTES</u>
Mission College	305		305
West Valley College	156		156

Balanced Budget

A significant challenge for FY 19/20 and beyond is re-aligning revenues and expenditures and stabilizing enrollment. The District is balancing its FY 19/20 budget with community support funds.

The District must develop an environment that ensures stability and sustainability of enrollment and revenue. The priority of the Board is to establish a balanced budget while maintaining a prudent 5% Unrestricted General Fund reserve and a Board contingency reserve not to exceed 3%.

College-Level Goals to Support the Vision for Success

In order to reach the ambitious system-wide goals set by the California Community College system, each college is required to set local goals to be in alignment with the

system-wide priorities. The goals should include increasing degrees and certificate completion, increasing transfers, improving time to completion, increasing job placement in field of study, and narrowing achievement gaps. The goals should be reviewed annually to mark progress and correct course as needed. Below are the local goals for Mission College and West Valley College which were adopted by the Board of Trustees on May 21, 2019. The District is committed to supporting the State’s vision for success and improving student achievements.

Mission College Local Vision Goals

Goal	Description	DI Group - Goal 5	Target - aligned with Vision for Success	Baseline Count	2021-2022 Goal Count
1A	Increase number of AA, AS and AD-Ts	N/A	20% increase by 2021-2022	474	569
1B	Increase number of certificates	N/A	20% increase by 2021-2022	205	246
1C	Increase number attaining the Vision Goal	N/A	20% increase by 2021-2022	479	575
2A	Increase number of AD-Ts	N/A	35% increase by 2021-2022	181	217
2B	Increase number of CSU and US transfers	N/A	35% increase by 2021-2022	679	815
3	Decrease the average number of units earned	N/A	Decrease to average of 79 units	101	79
4A	Increase the median earnings	N/A	9% increase by 2021-2022	\$40,364	\$43,997
5: 2A	Increase number of AD-Ts	White	Reduce equity gap by 40%	26	32
5: 2B	Increase number of CSU and UC transfers	Disabled	Reduce equity gap by 40%	32	45
5: 2B	Increase number of CSU and UC transfers	Black or African American	Reduce equity gap by 40%	18	26
5: 2B	Increase number of CSU and UC transfers	Hispanic or Latino	Reduce equity gap by 40%	131	180

West Valley College Local Vision Goals

Goal	Description	DI Group - Goal 5	Target - aligned with Vision for Success	Baseline Count	2021-2022 Goal Count
1A	Increase number of AA, AS and AD-Ts	N/A	20% increase by 2021-2022	636	763
1B	Increase number of certificates	N/A	20% increase by 2021-2022	121	145
1C	Increase number attaining the Vision Goal	N/A	20% increase by 2021-2022	633	760
2A	Increase number of AD-Ts	N/A	35% increase by 2021-2022	329	444
2B	Increase number of CSU and US transfers	N/A	35% increase by 2021-2022	958	1293
3	Decrease the avg number of units earned	N/A	Decrease to average of 79 units	83	75.53
4	Increase the median earnings	N/A	9% increase by 2021-2022	\$36,788	\$40,098.92

Mission and Goals

The District's goals were last approved by District Council on June 8, 2015, and are listed below:

1. Support Colleges' initiatives to improve student equity and success rates.
 - a. Metric: Student educational goal attainment; degrees; certificates; successful transfer plans.
 - b. Ensure student equity with respect to giving students ample time to meet their financial obligations to the college.

2. Increase professional development opportunities for faculty, staff and administration.
 - a. Metric: Increase access to opportunities and provide support for participation in professional development.
 - b. Include ongoing funding for professional development for classified employees.
 - c. Develop Professional Development Plan for District employees.
 - d. Construct Master Calendar of scheduled PD trainings and events.

3. Improve technology services district-wide.
 - a. Metric: Adopt ERP, LMS, and new software for curriculum development and reporting. Build comprehensive plans for their integrated implementation.
 - b. Use the ERP to promote greater use of data in decision-making.
 - c. Promote greater client satisfaction with IS.

- d. Work with college constituency groups to promote innovation in using technology to increase productivity.
4. Review existing RAM with new Community Support funding source.
 - a. Metric: Allocate sufficient resources to ensure effective implementation and maintenance of district/college operations.
 - b. Maintain a balanced budget with adequate reserves.
 - c. Meet requirements for external audit.
 - d. Ensure equitable distribution of funds between the colleges and district offices.
5. Evaluate classified and administrative staffing levels in key Administrative Services areas to meet current demands, improve deliverables and increase customer satisfaction.
 - a. Metric: Increase staffing in IS to meet needs of new ERP and LMS systems.
 - b. Increase the number of analysts in key areas to assist District and Colleges research staff with data gathering and analysis.
6. Improve collaboration district-wide through development of joint policies and integrated planning.
 - a. Metric: District Academic Senate works with Student Services and Offices of Instruction from both colleges on development of district policies on teaching and learning (e.g. Academic Integrity, Distance Learning Guidelines).
 - b. Proposed Fiscal Workgroup takes lead on joint budget development process.
 - c. Institutional Effectiveness groups from both colleges hold joint forums to share policies and outcomes.
7. Commitment to improving understanding of participatory governance processes, district policies and procedures by educating all constituent groups with workshops and presentations.
 - a. Metric: Flex Day workshops for both campuses, to include all personnel as is feasible.
8. Conduct a collaborative, data-driven analysis to better align annual FTES goal with current and projected enrollment trends.
 - a. Metric: Assistance to colleges to secure funding for key positions in instructional support (e.g. SOC's), custodial services, and building/grounds maintenance.

The District, Mission College, and West Valley College Mission Statements were approved by the Board of Trustees on January 17, 2012, as part of the new Policy manual. The statements read:

District Mission Statement

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

Mission College Mission Statement

Mission College's first priorities are students, their learning and their success.

Our College serves the diverse educational, economic and cultural needs of the student population of Santa Clara, the Silicon Valley and our global community by providing associate degrees, transferable, career and basic-skills courses and programs, as well as opportunities for life-long learning.

Through participatory governance in support of our first priorities, Mission College systematically commits to evaluating and improving educational programs, technological resources and student support services by making informed decisions, allocating resources and establishing institutional policies and procedures.

West Valley College Mission Statement

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

ALL FUNDS: RESOURCES AND EXPENDITURES

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

	Governmental	Fiduciary	Proprietary	Total
Revenues				
Federal	\$8,530,985	\$10,149,535	\$ -	\$18,680,520
State	34,134,992	590,000	-	34,724,992
Local	214,900,020	3,135,800	4,118,600	222,154,420
Transfers In	15,872,230	2,944,259	90,000	18,906,489
Total Revenues	\$273,438,227	\$16,819,594	\$4,208,600	\$294,466,421
Expenditures				
Academic Salaries	\$56,576,724	\$172,929	\$197,050	\$56,946,703
Classified Salaries	37,382,082	508,429	2,211,362	40,101,873
Employee Benefits	42,882,876	220,141	559,305	43,662,322
Supplies and Materials	3,779,192	50,297	369,660	4,199,149
Other Operating Expenses	33,906,606	153,000	1,944,529	36,004,135
Capital Outlay	267,686,711	11,000	327,238	268,024,949
Grants/Scholarships	3,335,847	10,960,615	9,000	14,305,462
Other Outgo	66,099,681	75,000	-	66,174,681
Transfer Out	18,757,839	143,150	5,500	18,906,489
Contingency Holding	4,709,425	-	-	4,709,425
Total Expenditures	\$530,407,558	\$12,294,561	\$5,623,644	\$553,035,188
<hr/>				
Net Change in Fund Balance	\$(256,969,331)	\$4,525,033	\$(1,415,044)	\$(258,568,767)
<hr/>				
Beginning Fund Balance	\$389,703,750	\$88,774,245	\$4,190,697	\$482,668,692
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$132,734,419	\$93,299,278	\$2,775,653	\$224,099,925

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

Funds	Amount	Percent
Governmental		
Unrestricted General Fund	\$166,630,629	30.13%
Restricted General Fund	34,950,478	6.32%
Eco Pass Fund	165,213	0.03%
Health Service Fund	1,192,823	0.22%
Parking Fund	1,875,272	0.34%
Debt Service Fund	51,295,979	9.28%
Capital Projects Fund	276,457,604	49.99%
Child Development Fund	2,548,985	0.46%
Fiduciary		
Associate Student Body	127,500	0.02%
Student Representation Fee	51,004	0.01%
Student Body Center Fee	887,273	0.16%
Student Financial Aid	10,739,535	1.94%
Scholarship Fund	414,249	0.07%
OPEB Trust Fund	50,000	0.01%
Pension Stabilization Trust Fund	25,000	0.00%
Proprietary	5,623,644	1.02%
Total Expenditures and Transfers	\$553,035,188	100.00%

Chart A
Full Time Equivalent Staff Positions
All Funds Consolidated
FY 2018-2019

Classification	Object	Fund									
		110	12x/13x	138	139	330	430	591	597	731	Total
FT Instructors	110010	241.46	1.50								242.96
FT Counselors & Library In Load	110011	2.00									2.00
FT Lab Faculty Specialist	110015	1.30									1.30
Total Instructional Faculty		244.76	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.26
Reassigned Time Department Chair	120024	14.84									14.84
Reassigned Time Division Chair	120025	0.50									0.50
Reassigned Time Other	120027		0.20								0.20
FT Faculty Coordinators	120029		0.15								0.15
FT Counselors	120030	25.15	9.20					0.50			34.85
FT Academic	120032	0.92	1.88								2.80
FT Librarians	120035	8.40									8.40
Total Non-Instructional Faculty		49.81	11.43	0.00	0.00	0.00	0.00	0.50	0.00	0.00	61.74
Total Faculty		294.57	12.93	0.00	0.00	0.00	0.00	0.50	0.00	0.00	308.00
FT Classified	210010	165.02	57.95	3.28	5.95	16.53	5.00	8.15	2.55	6.18	270.61
FT Instructional Aid	220000	19.89									19.89
Total Classified		184.90	57.95	3.28	5.95	16.53	5.00	8.15	2.55	6.18	290.49
Administrators and Deans	120010	29.17	6.57	2.00				0.01	0.25	2.00	40.00
FT Management	210020	18.85	7.40		1.50	1.20	3.05	3.00			35.00
Total Administrators		48.02	13.97	2.00	1.50	1.20	3.05	3.01	0.25	2.00	75.00
FT Police	210030	3.50			3.50						7.00
FT Supervisor	210050	18.58	3.17	1.00	0.25			1.00	1.00		25.00
FT Confidential	210060	16.00									16.00
Board Members	230011	9.00									9.00
Total for 2018-2019		574.57	88.02	6.28	11.20	17.73	8.05	12.66	3.80	8.18	730.49
Total for 2017-2018		558.81	83.09	6.28	13.15	17.73	7.85	12.41	3.33	8.18	710.82
Increase/(Decrease)		15.76	4.93	0.00	(1.95)	0.00	0.20	0.25	0.47	(0.00)	19.67

Chart B
Full Time Equivalent Staff Positions
All Funds Consolidated
FY 2019-2020

Classification	Object	Fund									
		110	12x, 13x	138	139	330	430	591	597	731	Total
FT Instructors	110010	236.92	1.50								238.42
FT Counselors & Library In Load	110011	0.50									0.50
FT Lab Faculty Specialist	110015	1.30									1.30
Total Instructional Faculty		238.72	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.22
Reassigned Time Shared Gov	120021	1.03									1.03
Reassigned Time Faculty	120022	6.65	0.20								6.85
Reassigned Time Department Chair	120024	14.85									14.85
Reassigned Time Division Chair	120025	0.50									0.50
Reassigned Time Other	120027		0.40								0.40
FT Counselors	120030	27.95	8.65					0.50			37.10
FT Academic	120032	0.72	1.88								2.60
FT Librarians	120035	8.05									8.05
Total Non-Instructional Faculty		59.75	11.13	0.00	0.00	0.00	0.00	0.50	0.00	0.00	71.38
Total Faculty		298.47	12.63	0.00	0.00	0.00	0.00	0.50	0.00	0.00	311.60
FT Classified	210010	171.16	50.22	3.28	5.95	17.18	6.00	6.95	2.05	4.58	267.36
FT Instructional Aid	220000	19.89									19.89
Total Classified		191.04	50.22	3.28	5.95	17.18	6.00	6.95	2.05	4.58	287.25
Administrators and Deans	120010	29.17	5.48	2.00					0.25	2.10	39.00
FT Management	210020	18.85	7.80		1.50	1.20	4.05	2.00			35.40
Total Administrators		48.02	13.28	2.00	1.50	1.20	4.05	2.00	0.25	2.10	74.40
FT Police	210030	3.50			3.50						7.00
FT Supervisor	210050	18.58	3.17	1.00	0.25			1.00	1.00		25.00
FT Confidential	210060	18.00									18.00
Board Members	230011	9.00									9.00
Total for 2019-2020		586.61	79.30	6.28	11.20	18.38	10.05	10.45	3.30	6.68	732.25
Total for 2018-2019		574.57	88.02	6.28	11.20	17.73	8.05	12.66	3.80	8.18	730.49
Increase/(Decrease)		12.04	(8.72)	0.00	0.00	0.64	2.00	(2.21)	(0.50)	(1.50)	1.76

SECTION II
BUDGET DEVELOPMENT

Section II

Budget Development

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

The Board of Trustees provides budget guidance to the Chancellor, who in turn works with the College Presidents and the Vice Chancellor to develop a budget consistent with the Board's guidance. A budget workshop for the Board of Trustees was held on January 22, 2019. A Budget Calendar, **Attachment B**, is followed to prepare the Tentative and Final Budgets. In development of the budget for the fiscal year, the District uses the goals established by the Board of Trustees.

The District Strategic Plan presents a district-wide framework for planning and decision making. The plan presents a statement of common values, vision and mission, and a shared set of strategic directions for the future. This plan was last updated in March 2011. The Educational and Facilities Master Plan for West Valley College was completed in 2015. Mission College completed its Educational and Facilities Master Plan in FY 2017/18. The elements of these plans are considered when the Chancellor develops his annual goals.

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

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

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

Fund – The fund field consists of six-characters that define a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. These

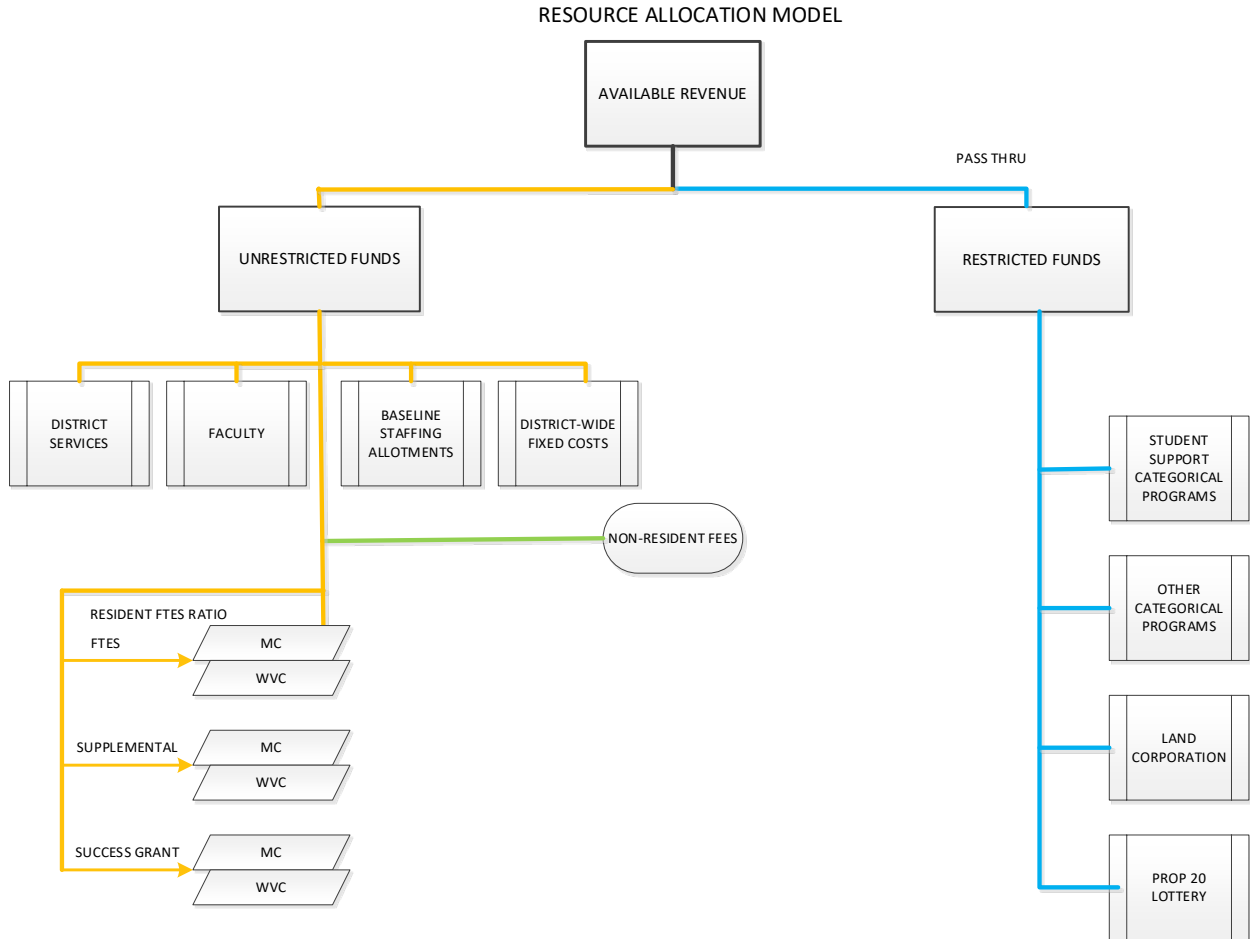
resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

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

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

ALLOCATION OF FUNDS WITHIN THE DISTRICT



RESOURCE ALLOCATION MODEL NARRATIVE

In FY 2018/19, the State Chancellor’s Office adopted the Student Centered Funding Formula (SCFF) which modified the method of calculating apportionment based solely on FTES (SB 361). The SCFF model focuses on the Vision for Success, determining apportionment with three major components: a base allocation (FTES); supplemental allocation (Equity); and Student Success allocation. In an effort to realign the District’s internal Resource Allocation Model (RAM) with the State’s SCFF, the Fiscal Workgroup recommended to the District Council that the District implement a revised RAM to be in

alignment with the State's SCFF and provide additional transparency. District Council approved the updated RAM on April 29, 2019, to be effective starting with the FY 2019/20 Final Budget.

UPDATES:

- Allocation will be based on three components (base allocation, supplemental allocation, and student success allocation).
- Hold harmless for two years. Each College will receive no less than the amount from the old RAM calculation based on SB 361. Hold harmless will expire at the end of FY 2020-21. Funding will come from Community Support funds.

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

PRINCIPLES OF THE RESOURCE ALLOCATION MODEL:

- Allocate resources to support the integrated processes of strategic planning, Educational Master Planning, Accreditation and Program Review.
- Be transparent and equitable across the three District units: District Services, Mission College and West Valley College.
- Ensure fiscal solvency.
- Allow each entity to develop, implement, and manage its own budget.
- Adapt to the changing fiscal conditions at all levels.

RESOURCE FROM RESTRICTED FUNDS:

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

RESOURCE FROM UNRESTRICTED GENERAL FUND:

Unrestricted resources are available for the general purposes of district operation and support of the institution's education programs. Estimated resources for the budget are projected based on the best information available at that point in time. Projections of resources for the budget are based on updates from the State. The estimated resident and non-resident FTES goals shall be recommended by the District Enrollment Management Committee and approved by District Council. The available resources will be calculated

based on these goals. The available resources to be allocated by this model include the beginning fund balance, plus the following:

- The District's state revenue base is calculated using a statewide allocation formula that is computed from the following four sources:
 - State apportionment - The estimated general state apportionment is calculated using a standard formula which takes into account the prior year base revenue, COLA, growth/decline/restoration, and miscellaneous adjustments.
 - Local property taxes - Estimates of property taxes to be collected are made prior to the beginning of a fiscal year and are revised throughout the year. If, in any year, a community college District receives sufficient revenue from local property taxes and fees to fully fund their base revenue amount, the District will not receive any apportionment revenue from the State. Therefore, the District will be "self-supporting" or "community supported" and may not be affected by statewide shortfalls. The District will be entitled to keep the excess local property tax.
 - Resident enrollment fees - Estimated enrollment fees revenue is calculated using the FTES goals recommended by the District Enrollment Management Committee and approved by District Council.
 - Educational Protection Account (EPA) - Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of \$100 per full time equivalent student.

- In addition to base revenue, the District receives revenue from a variety of other sources.
 - Lottery - Lottery revenues are considered Unrestricted General Funds revenues that "shall be used exclusively for the education of pupils and students" (GC 8880.5). Estimated revenues are calculated using the FTES goals recommended by the District Enrollment Management Committee and approved by District Council. The Board of Trustees shall determine how the lottery funds are allocated. Currently the funding is allocated to Counselor salaries and benefits. The portion of Lottery revenue that is subject to Proposition 20 is restricted revenue and is to be recorded in the Restricted General Fund.
 - Mandated Costs - The Commission on State Mandates adopts parameters and guidelines which identify reimbursable mandated activities. They state

that claimants are allowed to claim and be reimbursed for increased costs related to the reimbursable activities identified. The District has an option to submit actual Mandated Costs claim to the state and record the revenue on a cash basis or receive \$28 per FTES as a block grant. In utilizing the block grant option, the District is able to include the budget in the next budget cycle. (Examples of State Mandated Cost programs: Collective Bargaining, Enrollment Fee Collection and Waivers, Health Fee Elimination, Mandate Reimbursement Process)

- Interest - The District maintains cash balances in various accounts which are usually invested through the County.
- Misc. Student Fees - The District collects student fees for certain types of payment and record processing. (Examples: web processing fee, non-sufficient fund fee)
- Land Corporation - The Mission West Valley Land Corporation provides twenty 25% of the total lease revenue to the District. Forty percent of the amount allocated to the District is allocated to the Unrestricted General Fund to enhance college programs. The balance is allocated to the Restricted General Fund as follow: 18% to the District and split 50% to each campus. Upon request from the District and approval from Land Corporation, additional one-time funds may be provided to the District to temporarily mitigate shortfalls and allow time for the District to plan for budget reductions.
- Student Material Fees - The student material fees have offsetting expenditures and are not a part of the allocation process. (Examples: Art supplies and science materials)

STEPS FOR ALLOCATING UNRESTRICTED GENERAL FUND RESOURCES:

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

- The first consideration for allocation is that 5% of the total unrestricted general fund expenditures be set aside (District Administrative Procedure (AP) 6305).
- The prior year contingency reserve ending balance needs to be set aside for unanticipated changes in the new fiscal year.
- Prepaids (Advance payments for multi-year contracts)
- Banked Leave Liability
- Student Material Fees
- Faculty Travel and Conference

- Community Support Fund Reserve
- Board Election Reserve

STEP TWO: Allocation of Faculty Costs

The second element to be allocated is what the District refers to as the basic allocation: Faculty salaries and benefits. The full-time faculty salaries and benefits allocation comes from the position control file that is maintained by the District Finance Office. The associate faculty salaries and benefits allocation is calculated using the Associate Faculty Funding Model. 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.

STEP THREE: Allocation of Districtwide Costs

Districtwide fixed costs are costs that are required to be paid regardless of its relationship to the production of FTES. The costs generally support at least two locations. The budget allocation for Districtwide fixed costs shall be approved by District Council twice a year (Tentative and Final Budget).

STEP FOUR: Allocation of District Services Costs

District Services shall not exceed 18% of the total unrestricted general fund expenditures. Based on the strategic planning objectives of the colleges, the resources allocated to District Services can potentially change. These changes shall be approved by District Council. Once the changes have been approved, the District's baseline departmental budgets will reflect the overall change.

STEP FIVE: Baseline Staffing Allotment

Core funding of \$1 million is allocated under the basic allocation distribution which is comparable to the concept of state funding model from SB361. The intent of the allotment is to provide core funding for the baseline staffing.

STEP SIX: Allocation to the Colleges

The remaining general fund resources are allocated to the colleges based on the percent ratio derived from the funded amounts by college utilizing the calculation from the Student Centered Funding Formula. The allocation to the college will be separated in three different components (Base Allocation, Supplemental Allocation, and Success Allocation). Current year P2 State apportionment report will be used to run the simulation for the Tentative Budget. The P3 State apportionment report will be used to run the simulation for the Final Budget. The

funds will be allocated to the individual college departments based on the colleges' strategic planning, which includes participatory governance process. The three different categories of funding are Fixed Cost, Classified/Administrator Salaries and Benefits, and the Operating Budget.

STEP SEVEN: Allocation for Non-Resident Tuition

In order to ensure equity for the split of non-resident tuition revenues, the model will allocate revenues based on the volume of non-resident FTES generated at each college. Prior to allocating the non-resident tuition revenue, the model shall allocate resources for District indirect costs in the same proportion as District's total budget and the cost of part-time faculty to generate the non-resident FTES. These allocations will be distributed using the resident FTES ratio. The balance of the non-resident tuition resources will be allocated to each college using the ratio from the prior year actual non-resident FTES generated.

STEP EIGHT: Allocation of Anticipated Expenditures Set-Aside in Fund Balance

In an effort to provide a better estimate of the ending fund balance, it is necessary to setup budget for anticipated expenditures in the appropriate accounts. All anticipated expenditures that have not been ratified or approved shall be setup in the District contingency accounts. After ratification and Board approval, the budget shall be transferred to the appropriate college and district accounts. The balance in the contingency accounts will revert to the fund balance at year-end.

REVIEW OF THE ALLOCATION MODEL:

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

FUND BALANCE:

Any unexpended funds at the end of the fiscal year will revert to the contingency reserve which cannot exceed three percent of the total General Fund expenditures. Per AP 6305, "The target reserve is a maximum of three percent of the Unrestricted General Fund. The contingency reserve is to be used for unanticipated changes in expenditures or revenues when impending changes in operations would result in significant service reductions. Use of the contingency reserve requires a two-thirds positive vote of the Board." Amount in excess of the three percent will re-circulate through the RAM model in the next budget year.

Recommended use of contingency reserves and ending fund balances:

- Fund unexpected state apportionment shortfall in the current year.
- Provide one-time funding to cover shortfall in the new budget year, as approved by Board of Trustees.

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

SHORTFALL:

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

TIMELINE:

Tentative Budget Development

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

Final Budget Development

July RAM model simulation for next fiscal year

BUDGET ADJUSTMENTS

A Tentative Budget is approved no later than July 1st and the Final Budget is approved no later than September 15th of each fiscal year. The budget includes a number of assumptions about local revenues and expenditures related to the operation of the

District. During the course of the year, revenues and expenditures may be more or less than the amounts budgeted.

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

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

FUNDS ARE GROUPED BY THE MAJOR SERVICE OR GROUP OF SERVICE

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

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

SECTION III
UNRESTRICTED GENERAL FUND

Section III

Unrestricted General Fund

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

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

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

The Schedules of the Unrestricted General Fund are included to display the budget process in the following exhibits:

Exhibit 1 shows the summary of the District-wide Unrestricted General Fund with an estimate of the projected ending fund balance.

Exhibit 1A includes the Unrestricted General Fund financial summaries for each entity by account type and three digit account code.

Exhibit 2 is the Unrestricted General Fund revenue projection.

Exhibit 3 is the formula (for budgetary purposes) to allocate the cost of the Associate Faculty to the Colleges in order to meet FTES goals. This exhibit is referred to as the Associate Faculty Funding Model and the result of the calculation is included in the Resource Allocation Model. The narrative describing the model is also included in the exhibit.

Exhibit 4 displays the Resource Allocation Model distribution to the Colleges and District Services.

Exhibit 5 illustrates the fixed cost allocation to each location.

Exhibit 6 provides the details of the amount of Unrestricted General Funds allocated by account code.

Exhibit 7 is a schedule that identifies the interfund transfers. Interfund transfers are made to move appropriations and dollars from one fund to another fund for the purpose of paying for expenditures using the structure required by generally accepted accounting principles applied to governmental entities. The transfer of funds allows money to be moved from one fund to a second fund with the second fund then being responsible for paying all operating costs of that program. This practice allows all program expenditures related to the operation of the program, regardless of funding sources, to be accounted for in a single fund.

**West Valley-Mission Community College District
Final Budget 2019-2020
Unrestricted General Fund 110**

Consolidate All Locations

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 5,387	\$ 11,562	\$ 11,561	\$ 5,387
860: State	7,479,372	9,032,613	9,032,613	9,218,392
880: Local	127,802,447	141,520,660	142,411,032	155,212,876
898: Transfer In	-	-	19,813	-
Total Revenues	\$ 135,287,206	\$ 150,564,835	\$ 151,475,019	\$ 164,436,655
Expenditures				
100: Academic Salaries	\$ 51,517,619	\$ 55,284,233	\$ 55,377,757	\$ 51,895,843
200: Non-Instructional Salaries	24,054,783	24,456,834	24,166,136	25,452,112
300: Employee Benefits	29,221,412	29,078,681	29,065,927	31,984,340
400: Supplies and Materials	939,696	962,332	724,872	886,675
500: Other Operating Expenses	10,687,840	14,012,017	12,849,773	12,510,816
600: Capital Outlay	1,784,969	2,167,772	2,091,485	302,882
700: Other Student Aid/Other Outgo	111,791	19,466,908	19,480,810	20,209,229
730: Transfer Out	12,898,647	13,366,180	12,686,607	18,709,307
790: Contingency Holding	-	-	-	4,679,425
Total Expenditures	\$ 131,216,757	\$ 158,794,957	\$ 156,443,367	\$ 166,630,629
Net Change to Fund Balance	\$ 4,070,449	\$ (8,230,122)	\$ (4,968,348)	\$ (2,193,974)
Beginning Fund Balance	\$ 60,323,790	\$ 60,323,790	\$ 60,323,790	\$ 55,355,442
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 64,394,239	\$ 52,093,668	\$ 55,355,442	\$ 53,161,468
Nonspendable Fund Balance				
Prepaid	\$ 876,516	\$ 876,516	\$ 20,555	\$ 20,555
Assigned Fund Balance				
Assigned to Banked Leave Liability	5,683,749	5,683,749	5,683,749	5,683,749
Assigned to Student Transcript/Material	320,263	320,263	354,647	354,647
Assigned to Faculty Travel & Conference	161,847	161,847	190,744	190,744
Unassigned Fund Balance				
Reserve at 5%	6,560,838	6,560,838	6,560,838	8,331,531
Contingency Reserve (no more than 3%)	3,936,503	3,936,503	3,936,503	4,998,919
Community Support Fund Reserve	26,767,794	34,467,223	38,262,737	33,234,594
Board Elections	86,729	86,729	345,669	346,729
Reserve for Bonds Debt Payoff	20,000,000	-	-	-
Total Fund Balance	\$ 64,394,239	\$ 52,093,668	\$ 55,355,442	\$ 53,161,468

**West Valley-Mission Community College District
Final Budget 2019-2020
Unrestricted General Fund 110**

West Valley College

	Final Budget 2018-19	Working 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	116,848	118,602	102,016	79,820
898: Transfer In	-	-	-	-
Total Revenues	\$ 116,848	\$ 118,602	\$ 102,016	\$ 79,820

Expenditures

100: Academic Salaries	\$ 25,012,105	\$ 30,002,120	\$ 30,002,120	\$ 26,398,599
200: Non-Instructional Salaries	6,009,604	5,971,021	5,937,422	6,590,195
300: Employee Benefits	10,675,853	10,577,136	10,655,828	11,464,352
400: Supplies and Materials	240,726	295,489	149,302	296,775
500: Other Operating Expenses	1,045,147	1,196,093	1,196,093	1,334,395
600: Capital Outlay	570,081	1,146,484	1,146,484	58,500
700: Other Student Aid/Other Outgo	50,562	115,253	115,256	152,921
730: Transfer Out	-	375,615	375,616	-
Total Expenditures	\$ 43,604,078	\$ 49,679,211	\$ 49,578,121	\$ 46,295,737

Mission College

	Final Budget 2018-19	Working 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	122,990	130,564	120,061	115,245
898: Transfer In	-	-	-	-
Total Revenues	\$ 122,990	\$ 130,564	\$ 120,061	\$ 115,245

Expenditures

100: Academic Salaries	\$ 22,832,317	\$ 25,036,784	\$ 25,000,484	\$ 24,412,984
200: Non-Instructional Salaries	5,866,503	6,132,636	6,412,467	6,544,052
300: Employee Benefits	9,713,191	9,790,669	9,605,223	10,423,854
400: Supplies and Materials	250,009	163,671	117,006	138,939
500: Other Operating Expenses	840,110	1,143,397	808,552	962,628
600: Capital Outlay	77,411	547,044	515,498	106,905
700: Other Student Aid/Other Outgo	59,829	59,829	62,340	44,870
730: Transfer Out	-	91,698	91,168	90,000
790: Contingency Holding	-	-	-	616
Total Expenditures	\$ 39,639,370	\$ 42,965,728	\$ 42,612,738	\$ 42,724,848

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

District Services

**West Valley-Mission Community College District
Final Budget 2019-2020
Unrestricted General Fund 110**

	Final Budget 2018-19	Working 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 5,387	\$ 11,562	\$ 11,561	\$ 5,387
860: State	7,479,372	9,032,613	9,032,613	9,218,392
880: Local	127,562,609	141,271,494	142,188,955	155,017,811
898: Transfer In	-	-	19,813	-
Total Revenues	\$ 135,047,368	\$ 150,315,669	\$ 151,252,942	\$ 164,241,590
Expenditures				
100: Academic Salaries	\$ 3,673,197	\$ 245,329	\$ 375,153	\$ 1,084,260
200: Non-Instructional Salaries	12,178,676	12,353,177	11,816,247	12,317,865
300: Employee Benefits	8,832,368	8,710,876	8,804,876	10,096,134
400: Supplies and Materials	448,961	503,172	458,564	450,961
500: Other Operating Expenses	8,802,583	11,672,527	10,845,128	10,213,793
600: Capital Outlay	1,137,477	474,244	429,503	137,477
700: Other Student Aid/Other Outgo	1,400	19,291,826	19,303,214	20,011,438
730: Transfer Out	12,898,647	12,898,867	12,219,823	18,619,307
790: Contingency Holding	-	-	-	4,678,809
Total Expenditures	\$ 47,973,309	\$ 66,150,018	\$ 64,252,508	\$ 77,610,044

Note: Amounts listed above includes Districtwide fixed cost.

**West Valley-Mission Community College District
Final Budget 2019-2020
Unrestricted General Fund Revenue Projection**

	Final Budget 2018-2019	Final Budget 2019-2020
Revenues Available for Allocation		
State Computational Revenue:		
State Apportionment	\$ -	\$ -
Educational Protection Account (EPA)	1,370,000	1,300,000
Full-Time Faculty Hiring (15/16)	-	782,281
Enrollment Fees	7,810,697	8,000,000
Property Taxes	115,887,910	142,430,892
Less Property Taxes Excess	(50,618,790)	(74,688,160)
Total Computational Revenue	\$ 74,449,817	\$ 77,825,013
Other State Apportionment Revenues:		
Part-Time Faculty Compensation	\$ 267,918	\$ 265,196
Lottery Estimated Funding	1,976,530	1,907,007
Mandated Cost Block Grant @ \$28/FTES	383,600	364,000
Full-Time Faculty Hiring (18/19)	-	562,882
Other Local Revenues:		
Non-Resident Tuition	2,572,375	2,500,000
Interest	828,920	1,829,264
Misc. Student Fees (web processing fee, NSF fee)	110,267	100,000
Land Corporation Lease Revenue Income	648,077	656,316
Total Other State and Local Revenues	\$ 6,787,687	\$ 8,184,665
Community Support Funds - Budget Support	\$ 38,147,390	\$ 40,573,254
Designated for COLA Holding	\$ (1,486,987)	\$ (1,746,583)
Base Allocation set aside for Pension Stabilization	\$ (3,293,000)	\$ (2,944,259)
Total Unrestricted General Fund Revenue for RAM Allocation	\$ 114,604,907	\$ 121,892,090
Revenues with Offsetting Expenditures:		
Faculty Re-assign Time Reimbursement	\$ 32,638	\$ 8,796
Student Transcript Fees	196,848	159,820
Student Material Fees	42,990	35,245
CalSTRS On-Behalf Pension Contribution (GASB 68)	2,969,134	3,534,956
Allocation set aside in Holding Account:		
TCR - COLA Holding	1,486,987	1,746,583
TCR - Pension Stabilization Trust Contribution	3,293,000	2,944,259
CSF - Budget in Contingency Holding Account	7,930,499	35,239,562
Total Revenue w/ Offsetting Expenditures and Other	\$ 15,952,096	\$ 43,669,221
Reserve for Bonds Debt Payoff	\$ 20,000,000	\$ -
Change in CSF (shortfall)/Surplus	\$ (15,269,796)	\$ (1,124,656)
Total Unrestricted General Fund Revenues	\$ 135,287,207	\$ 164,436,655

West Valley-Mission Community College District
Final Budget 2019-2020
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	5,496	6,094	11,590
Calculate Weekly Student Contact Hours (WSCH)			
Annual WSCH = (FTES X 525)/16.2	178,111	197,491	375,602
Less WSCH from Exempt Courses (From section 2)	(7,443)	(1,884)	(9,327)
Less WSCH from New Courses (From section 2)	(1,200)	(1,200)	(2,400)
Less WSCH from ISA Agreements [(FTES x 525)/16.2]	(810)	-	(810)
Total Annual WSCH	168,658	194,407	363,065
Efficiency Target (510 + 10)	520	520	520
Annual FTEF = WSCH / Efficiency	a 324.342	373.859	698.201
Full-Time Instructional Faculty <small>(Position Control: 19/20 Final Bud as of 6/4/19 - Acct 110010, 110011, Fund 110)</small>	114.150	130.511	244.661
In-Load Instruction, Academic Non-Instruct. (Counselors & Librarians)	2.000	2.000	4.000
FT Faculty with Overload Contracts Accrued as Banked Leave	15.050	13.970	29.020
Total Full-Time Instructional FTEF, per semester	131.200	146.481	277.681
<small>1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)</small>			
Total Annual FT Instructional FTEF (semester x 2)	b 262.400	292.962	555.362
Total Annual Associate Faculty FTEF (a-b)	61.942	80.897	142.839
Associate Faculty Funding Rate (Step 10)	\$ 35,184	\$ 35,184	\$ 35,184
Total Allocation for Resident Credit FTES	c \$ 2,179,367	\$ 2,846,280	\$ 5,025,647

Section 2: Special "Exempt" Category			
Exempt Course WSCH (Dist. Enroll. Mngt. Comm.)	7,443	1,884	9,327
New Program or Course WSCH (Dist. Enroll. Mngt. Comm.)	1,200	1,200	2,400
Total WSCH for Exempt and New Courses	8,643	3,084	11,727
Exempt Course Efficiency Factor	300	300	300
Special Exempt FTEF	28.810	10.280	39.090
Associate Faculty Funding Rate (Step 10)	\$ 35,184	\$ 35,184	\$ 35,184
Total Allocation for Special Categories	e \$ 1,013,651	\$ 361,692	\$ 1,375,343

Section 3: Reassigned Time, Substitutes, Sabbaticals			
Department Chair, per contract (14.0)	14.000	14.000	28.000
Shared Governance (0.8 FTEF each semester per college)	1.600	1.600	3.200
Accreditation (during accreditation cycle 0.8 FTEF, non-accreditation 0.4)	0.400	0.400	0.800
Faculty Association, per contract (1.5 FTEF each semester, 3.0 FTEF annually)	1.970	1.030	3.000
Substitutes (FT Instructional Sick Leave)	4.000	4.000	8.000
Sabbaticals (semesters)	2.000	1.000	3.000
Total Reassigned, Substitutes, Sabbaticals FTEF	23.970	22.030	46.000
Associate Faculty Funding Rate (Step 10)	\$ 35,184	\$ 35,184	\$ 35,184
Total Allocation for Reassigned Time, Substitutes, Sabbaticals	f \$ 843,360	\$ 775,104	\$ 1,618,464

Section 4: Instructional Service Agreement (ISA)/ Regional Training Consortium Agreement (RTC)			
RTC FTES	25	-	25
RTC Agreement Agency Fee	g \$ 58,405	-	\$ 58,405

Section 5: Non-Resident FTES			
Non-Resident FTES Goal	305	156	461
Non-Resident WSCH = [(FTES x 525)/16.2]	9,884	5,056	14,940
Efficiency Target (510 + 10)	520	520	520
Total Annual FTEF for Non-Resident FTES	19.008	9.722	28.730
Associate Faculty Funding Rate (Step 10)	\$ 35,184	\$ 35,184	\$ 35,184
Total Allocation for Non-Resident FTES	h \$ 668,784	\$ 342,067	\$ 1,010,851

West Valley-Mission Community College District
Final Budget 2019-2020
Associate Faculty Funding Model

	Mission College	West Valley College	Districtwide Total
Section 6: Resident Non-Credit FTES			
Non-Credit FTES Goal	650	735	1,385
WSCH = (FTES x 525)/16.2	21,065	23,819	44,884
Efficiency Target (510 + 10)	520	520	520
Total FTEF = WSCH / Efficiency	40.509	45.807	86.316
Associate Faculty Funding Rate (Step 10)	\$ 35,184	\$ 35,184	\$ 35,184
Total Allocation for Non-Credit FTES Funding	d \$ 1,425,278	\$ 1,611,660	\$ 3,036,938

Summary of Associate Faculty Funding			
Associate Faculty Budget, Resident Credit FTES (c)	\$ 2,179,367	\$ 2,846,280	\$ 5,025,647
Associate Faculty Budget, Special Categories (e)	1,013,651	361,692	1,375,343
Associate Faculty Budget, Reassigned, etc. (f)	843,360	775,104	1,618,464
Associate Faculty Budget, Non-Resident FTES (h)	668,784	342,067	1,010,851
Resident Non-Credit FTES Funding (d)	1,425,278	1,611,660	3,036,938
Total Associate Faculty Salary	\$ 6,130,441	\$ 5,936,802	\$ 12,067,243
Associate Faculty Mandatory Benefits @ 19.792%	\$ 1,213,337	\$ 1,175,012	\$ 2,388,349
Total Associate Faculty Funding <i>Excluding</i> ISA/RTC Agreements	\$ 7,343,778	\$ 7,111,814	\$ 14,455,592
ISA Agreements	\$ 58,405	\$ -	\$ 58,405
Total Associate Faculty Funding <i>Including</i> ISA/RTC Agreements	\$ 7,402,183	\$ 7,111,814	\$ 14,513,997

Total Resident FTES Goals	6,171	6,829	13,000
Total Non-Resident FTES Goals	305	156	461

Total Full-Time Instructional Faculty	114.15	130.51	244.66
Total Associate Instructional Faculty	174.24	168.74	342.98
Total Instructional FTEF	288.39	299.25	587.64
(For information only)	49%	51%	

West Valley-Mission Community College District
Final Budget 2019-2020
Associate Faculty Funding Model

INTRODUCTION

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

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

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

The state defines a Full-Time Equivalent Student (FTES) as one Full-Time Equivalent Student who would be scheduled for 15 contact hours each semester, so for two regular-length semesters of 17.5 weeks, a student would be scheduled for 525 contact hours. (15 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 20 of the Faculty contract. The current efficiency factor is 520. The FTES goals are translated into WSCH by a factor of 32.41. This formula is for budgetary purposes to allocate the cost of Associate Faculty to the Colleges.

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

Therefore:

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

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

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

The process of assigning WSCH to individual departments and courses is outlined in Article 20 of the Faculty contract.

Note the WSCH target is an **annual** target. 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. Determining the WSCH target for the primary semesters and for winter and summer sessions is the role of the Performance Goals Committee at each College (Article 20). As a result of the summer and winter sessions not meeting for 16.2 weeks and certain courses do not meet for the entire 16.2 weeks during the primary semesters, the Performance Goals Committee must be sure to correctly compute the WSCH generated by courses offered during the summer and winter sessions and from courses of short duration in their planning documents.

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

West Valley-Mission Community College District
Final Budget 2019-2020
Associate Faculty Funding Model

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 with the Efficiency Factor.

SECTION 2: SPECIAL "EXEMPT" CATEGORY

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

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

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

SECTION 3: REASSIGNED TIME, SUBSTITUTES, SABBATICALS

In addition to Associate teaching faculty, each college is allocated additional faculty to replace full-time faculty for various tasks. Per Faculty Contract Article 21, 14 FTEF of reassigned time is granted to each college each academic year for the reassignment of faculty serving as Department Chairs. Per Faculty Contract Article 8, the District provides faculty with .8 reassigned time per semester for negotiations.

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

West Valley-Mission Community College District
Final Budget 2019-2020
Associate Faculty Funding Model

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: INSTRUCTIONAL SERVICE AGREEMENT (ISA) or REGIONAL TRAINING CONSORTIUM AGREEMENT (RTC)

The agreements are designed to reimburse the agencies a portion of the state revenue generated by the credit FTES. The model allocates the actual cost of the the agreements.

SECTION 5: NON-RESIDENT FTES

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

(Reference RAM model for Non-Resident revenue allocation)

SECTION 6: RESIDENT NON-CREDIT FTES

Similar to establishing Resident Credit FTES, Resident Non-Credit FTES is also recommended by District Enrollment Management Committee and approved by District Council.

Associate Faculty FTEF is the result of subtracting Annual Full-Time Faculty FTEF and other identified FTEF adjustments from Total FTEF. The budgeted amount per Associate FTEF is based upon Step 10 of the current Associate Faculty Salary Schedule as appears in the Faculty contract.

Calculating Associate Faculty Funding

$WSCH / 520 = FTEF$

$FTEF - (Annual FT Instructional FTEF + Other Adjustments) = Associate FTEF$

$Associated FTEF \times PT Salary at Step 10 = Total FTEF Funding Amount$

**West Valley-Mission Community College District
Final Budget 2019-2020
Resource Allocation Model Distribution by Location**

	Final Budget 2018-19	Final Budget 2019-20	Variance
<u>West Valley College</u>			
Full-Time Faculty <u>Teaching</u> Allocation			
Salaries	\$ 13,457,088	\$ 13,317,164	\$ (139,924)
Mandatory Benefits	2,575,687	2,644,411	68,724
Medical Benefits	2,353,049	2,213,578	(139,471)
Total Full-Time Faculty Teaching Allocation	\$ 18,385,824	\$ 18,175,153	\$ (210,671)
Full-Time <u>Non-Teaching</u> Faculty Allocation			
Salaries	\$ 3,076,862	\$ 4,375,548	\$ 1,298,686
Mandatory Benefits	615,926	897,465	281,539
Medical Benefits	547,692	790,016	242,324
Total Full-Time Non-Teaching Faculty Allocation	\$ 4,240,480	\$ 6,063,029	\$ 1,822,549
Associate Faculty Allocation			
Associate Faculty Funding - Credit			
Salaries	\$ 4,600,221	\$ 4,325,142	\$ (275,079)
Benefits	880,482	856,032	(24,450)
Associate Faculty Funding - Non-Credit			
Salaries	1,466,828	1,611,660	144,832
Benefits	280,751	318,980	38,229
In Service Agreements	-	-	-
Total Associate Faculty Allocation	\$ 7,228,282	\$ 7,111,814	\$ (116,468)
Classified and Administrators Salaries Allocation			
Classified			
Salaries	\$ 4,571,513	\$ 4,962,746	\$ 391,233
Mandatory Benefits	1,239,703	1,419,456	179,753
Medical Benefits	905,754	959,372	53,618
Administrators			
Salaries	2,832,549	3,049,598	217,049
Mandatory Benefits	613,281	677,962	64,681
Medical Benefits	368,899	361,728	(7,171)
Total Classified and Administrators Salaries Allocation	\$ 10,531,699	\$ 11,430,862	\$ 899,163
Fixed Costs	\$ 574,455	\$ 729,008	\$ 154,553
Operating Budget Allocation			
College Operating Budget	\$ 2,026,488	\$ 2,558,083	\$ 531,595
Categorical COLA Support	-	147,971	147,971
Contingency Holding	500,000	-	(500,000)
College Transcript Fee /Student Material Sub Funds	116,850	79,817	(37,033)
Total Operating Budget Allocation	\$ 2,643,338	\$ 2,785,871	\$ 142,533
West Valley College Total Allocation	\$ 43,604,078	\$ 46,295,737	\$ 2,691,659

**West Valley-Mission Community College District
Final Budget 2019-2020
Resource Allocation Model Distribution by Location**

	Final Budget 2018-19	Final Budget 2019-20	Variance
<u>Mission College</u>			
Full-Time Faculty <u>Teaching</u> Allocation			
Salaries	\$ 11,575,779	\$ 12,346,436	\$ 770,657
Mandatory Benefits	2,215,604	2,443,607	228,003
Medical Benefits	2,000,092	2,030,124	30,032
Total Full-Time Faculty Teaching Allocation	\$ 15,791,475	\$ 16,820,167	\$ 1,028,692
Full-Time <u>Non-Teaching</u> Faculty Allocation			
Salaries	\$ 2,438,108	\$ 2,531,127	\$ 93,019
Mandatory Benefits	492,800	531,765	38,965
Medical Benefits	437,533	436,617	(916)
Total Full-Time <u>Non-Teaching</u> Faculty Allocation	\$ 3,368,441	\$ 3,499,509	\$ 131,068
Associate Faculty Allocation			
Associate Faculty Funding - Credit			
Salaries	\$ 4,783,582	\$ 4,705,163	\$ (78,419)
Benefits	915,577	931,246	15,669
In Service Agreements	159,527	58,405	(101,122)
Associate Faculty Funding - Non-Credit			
Salaries	1,247,303	1,425,278	177,975
Benefits	238,734	282,091	43,357
Total Associate Faculty Allocation	\$ 7,344,723	\$ 7,402,183	\$ 57,460
Classified and Administrators Salaries Allocation			
Classified			
Salaries	\$ 4,706,605	\$ 5,153,261	\$ 446,656
Mandatory Benefits	1,276,190	1,473,693	197,503
Medical Benefits	962,139	1,040,862	78,723
Administrators			
Salaries	2,991,354	3,200,463	209,109
Mandatory Benefits	683,410	764,036	80,626
Medical Benefits	358,603	335,356	(23,247)
Total Classified and Administrators Salaries Allocation	\$ 10,978,301	\$ 11,967,671	\$ 989,370
Fixed Costs	\$ 492,827	\$ 736,729	\$ 243,902
Operating Budget Allocation			
College Operating Budget	\$ 1,338,718	\$ 1,420,187	\$ 81,469
Categorical COLA Support	-	144,968	144,968
Contingency Holding	-	375,616	375,616
College Transcript Fee /Student Material Sub Funds	324,885	357,818	32,933
Total Operating Budget Allocation	\$ 1,663,603	\$ 2,298,589	\$ 634,986
Mission College Total Allocation	\$ 39,639,370	\$ 42,724,848	\$ 3,085,478

**West Valley-Mission Community College District
Final Budget 2019-2020
Resource Allocation Model Distribution by Location**

	Final Budget 2018-19	Final Budget 2019-20	Variance
<u>Districtwide & District Services</u>			
Districtwide			
Fixed Costs	\$ 13,641,664	\$ 14,423,094	\$ 781,430
CalSTRS On-Behalf Pension Contribution	2,969,134	3,534,958	565,824
CSF Allocation and Contingency Holding			
TCR - Pension Stabilization Trust contribution	3,293,000	2,944,259	(348,741)
TCR - COLA Holding	-	1,746,583	1,746,583
CSF - Capital Outlay Project Support	-	5,000,000	5,000,000
CSF - Health Services Support	-	400,000	400,000
CSF - Lease Revenue Bonds Debt Payoff	-	20,000,000	20,000,000
CSF - PT Faculty (Step/Column Placement)	-	2,000,000	2,000,000
CSF - Transfer Out for Bond Debt Service	4,605,647	5,062,312	456,665
CSF - Foundation Decentralization	85,221	-	(85,221)
CSF - Technology Upgrade	1,000,000	-	(1,000,000)
CSF - Banner Support	500,000	923,600	423,600
CSF - Future Salary Enhancements	2,726,618	932,226	(1,794,392)
Total CSF Allocation and Contingency Holding	\$ 12,210,486	\$ 39,008,980	\$ 26,798,494
Board of Trustees			
Operating Budget	\$ -	\$ -	\$ -
Salaries	155,004	160,784	5,780
Mandatory Benefits	36,640	39,968	3,328
Medical Benefits	134,040	129,624	(4,416)
Total Board of Trustees Allocation	\$ 325,684	\$ 330,376	\$ 4,692
Chancellor's Office			
Operating Budget	\$ 8,300	\$ 8,300	\$ -
Fixed Costs	-	-	-
Salaries	453,154	496,114	42,960
Mandatory Benefits	95,241	126,369	31,128
Medical Benefits	41,671	27,646	(14,025)
Total Chancellor's Office Allocation	\$ 598,366	\$ 658,429	\$ 60,063
Advancement			
Operating Budget	\$ 15,220	\$ -	\$ (15,220)
Fixed Costs	10,883	12,345	1,462
Salaries	147,860	182,454	34,594
Mandatory Benefits	40,103	52,206	12,103
Medical Benefits	14,886	14,817	(69)
Total Advancement Allocation	\$ 228,952	\$ 261,822	\$ 32,870
Public Affairs			
Operating Budget	\$ 14,000	\$ 14,000	\$ -
Fixed Costs	-	-	-
Salaries	-	-	-
Mandatory Benefits	-	-	-
Medical Benefits	-	-	-
Total Public Affairs Allocation	\$ 14,000	\$ 14,000	\$ -
Administrative Services			
Operating Budget	\$ 178,800	\$ 180,020	\$ 1,220
Fixed Costs	493,808	478,263	(15,545)
Salaries	1,728,097	1,927,952	199,855
Mandatory Benefits	454,835	536,727	81,892
Medical Benefits	272,612	287,251	14,639
Total Administrative Services Allocation	\$ 3,128,152	\$ 3,410,213	\$ 282,061
Human Resources			
Operating Budget	\$ 48,900	\$ 48,900	\$ -
Fixed Costs	374,964	387,491	12,527

**West Valley-Mission Community College District
Final Budget 2019-2020
Resource Allocation Model Distribution by Location**

	Final Budget 2018-19	Final Budget 2019-20	Variance
Salaries	1,268,513	1,536,509	267,996
Mandatory Benefits	335,700	429,825	94,125
Medical Benefits	182,533	242,871	60,338
Total Human Resources Allocation	\$ 2,210,610	\$ 2,645,596	\$ 434,986
Public Safety			
Operating Budget	\$ 140,569	\$ 134,569	\$ (6,000)
Fixed Costs	114,763	170,494	55,731
Salaries	661,067	695,785	34,718
Mandatory Benefits	125,991	144,262	18,271
Medical Benefits	130,697	127,584	(3,113)
Total Public Safety Allocation	\$ 1,173,087	\$ 1,272,694	\$ 99,607
General Services			
Operating Budget	\$ 46,188	\$ 46,188	\$ -
Fixed Costs	29,100	45,825	16,725
Salaries	609,638	653,704	44,066
Mandatory Benefits	165,346	187,044	21,698
Medical Benefits	91,670	99,110	7,440
Total General Services Allocation	\$ 941,942	\$ 1,031,871	\$ 89,929
Information Systems			
Operating Budget	\$ 146,000	\$ 146,000	\$ -
Fixed Costs	-	-	-
Salaries	2,961,273	3,087,995	126,722
Mandatory Benefits	790,819	870,713	79,894
Medical Benefits	412,099	451,376	39,277
Total Information Systems Allocation	\$ 4,310,191	\$ 4,556,084	\$ 245,893
Facilities			
Operating Budget	\$ 387,377	\$ 387,377	\$ -
Fixed Costs	60,000	60,000	-
Salaries	3,734,623	3,913,930	179,307
Mandatory Benefits	1,010,534	1,117,173	106,639
Medical Benefits	1,028,507	983,447	(45,060)
Total Facilities Allocation	\$ 6,221,041	\$ 6,461,927	\$ 240,886
Districtwide & District Services Total Allocation	\$ 47,973,309	\$ 77,610,044	\$ 29,070,911
Total Expenditure Budget For All Locations	\$ 131,216,757	\$ 166,630,629	\$ 35,413,872

**West Valley-Mission Community College District
Final Budget 2019-2020
Fixed Cost Schedule**

MISSION COLLEGE

Fixed Cost Description	Final Budget 2018-19	Final Budget 2019-20	Budget Adjust. Incr/(Decr)
Academic Senate	\$ 9,962	\$ 23,852	\$ 13,890
Classified Senate	4,500	3,000	(1,500)
Faculty Travel & Conference	28,400	28,600	200
Tenure Faculty - Salary	16,500	49,500	33,000
Tenure Faculty - Benefits	3,175	9,797	6,622
Tricore, Link + Consortium, Library Maintenance	47,012	47,012	-
Insurance for Students	30,623	29,002	(1,621)
Insurance for Athletics	11,513	10,088	(1,425)
Athletic Director Stipends	8,999	-	(8,999)
Coaches Stipends	15,000	28,875	13,875
Coaches Stipends - Benefits	2,886	5,715	2,829
Accreditation - Dues, Memberships, Visit 2020	34,810	88,219	53,409
Accreditation - Dues - Special Assessment 10%	2,281	2,281	-
Financial Aid Match: Fed Work Study FWS	38,700	31,015	(7,685)
Financial Aid Match: Supp Edu Opportunity Grant SEOG	59,829	44,870	(14,959)
Bank Mobile	3,351	3,518	167
Astra Schedule	9,950	17,450	7,500
LaserFiche	9,215	9,215	-
Form Fusion	1,026	1,026	-
eLumen	21,890	32,835	10,945
Adobe Creative Cloud Suite licenses	17,765	-	(17,765)
SARS Software Products -Counseling Sched System	10,240	10,240	-
CCCApply / BOGS (Student-Right-to-know)	5,900	5,900	-
WVMCEA negotiated backfill for President release time	12,300	12,300	-
Miscellaneous software, hardware and licenses		133,708	133,708
Total Mission College Fixed Cost	\$ 405,827	\$ 628,018	\$ 222,191

**West Valley-Mission Community College District
Final Budget 2019-2020
Fixed Cost Schedule**

WEST VALLEY COLLEGE

Fixed Cost Description	Final Budget 2018-19	Final Budget 2019-20	Budget Adjust. Incr/(Decr)
Academic Senate	\$ 8,462	\$ 14,605	\$ 6,143
Classified Senate	940	2,940	2,000
Faculty Travel & Conference	33,200	33,800	600
Tenure Faculty - Salary	33,000	11,000	(22,000)
Tenure Faculty - Benefits	6,350	2,177	(4,173)
Tricore, Link + Consortium, Library Maintenance	60,000	60,000	-
Insurance for Athletics	39,083	37,209	(1,874)
Insurance for Students	49,054	47,440	(1,614)
Coaches Stipends	29,910	32,250	2,340
Coaches Stipends - Benefits	5,755	6,383	628
Accreditation - Dues, Memberships, Visit 2020	25,091	74,952	49,861
Financial Aid Match: Fed Work Study	50,041	50,041	-
Financial Aid Match: Supp Edu Opportunity Grant SEOG	39,305	39,305	-
Bank Mobile	3,351	3,518	167
Astra Schedule	9,950	17,450	7,500
LaserFiche Avante	9,215	9,215	-
FormFusion	1,026	1,026	-
eLumen	24,100	36,150	12,050
Adobe Creative Cloud Suite licenses	19,030	-	(19,030)
SARS Software Products -Counseling Sched System	6,300	6,300	-
CCCApply / BOGS (Student-Right-to-know)	4,525	4,525	-
Miscellaneous software, hardware and licenses		148,432	148,432
Total West Valley College Fixed Cost	\$ 457,688	\$ 638,718	\$ 181,030

**West Valley-Mission Community College District
Final Budget 2019-2020
Fixed Cost Schedule**

DISTRICTWIDE

Fixed Cost Description	Final Budget 2018-19	Final Budget 2019-20	Budget Adjust. Incr/(Decr)
Cal Grant Interest Payment	\$ 1,000	\$ 1,500	\$ 500
Nelnet fees - eBill and ePay for Students	24,200	-	(24,200)
Federal Tax Liability - Transportation Tax (Parking)	-	28,720	28,720
POA Unfunded Accrued Liability	194,229	205,011	10,782
Utilities, Mission College	1,195,251	1,218,628	23,377
Utilities, West Valley College	1,088,232	1,109,997	21,765
Analytic - Budget & Position Control	15,480	15,480	-
Board Elections	60,000	-	(60,000)
BoardDocs - agenda management		17,000	17,000
Emergency Preparedness Services	50,000	55,000	5,000
Bank Service Charges	321,844	274,272	(47,572)
Retiree Medical Benefits	5,000,000	5,212,736	212,736
Property/Liability Insurance	624,153	707,176	83,023
Property/Liability Insurance Deductible	40,000	40,000	-
Unfunded Banked Leave	600,000	700,000	100,000
FT Faculty STRS contributions for excess sick leave	7,500	10,800	3,300
PT Faculty Medical Benefits Reimb.	80,000	160,000	80,000
Vacation Payout	200,000	300,000	100,000
CalPERS Administrative fee - Medical Plan	50,000	35,000	(15,000)
Claremont EAP - Employee Assistance Prog	37,485	37,485	-
ADA Accommodations	30,000	30,000	-
ADA Training Coordinator	-	35,000	35,000
HR's Staff Development	50,000	25,000	(25,000)
Annual Software Licenses	1,519,982	1,693,575	173,593
Parts for computer and network repair	43,817	43,817	-
Equipment Maintenance - Hardware	568,212	450,779	(117,433)
PC Replacement	50,000	50,000	-
Telephone	215,000	255,000	40,000
Verizon Radio/Cell Phone Service	32,000	33,920	1,920
Environmental Reg. Requirements (Hazardous Materials)	104,984	104,984	-
PlanetBids - E-Procurement software	27,424	27,424	-
Facilities Maintenance Agreements and Services	854,460	959,063	104,603
Unemployment Experience Rate - Instr	8,168	18,356	10,188
Unemployment Experience Rate - Non Instr	8,168	18,356	10,188
Student Bad Debt Allowance	200,000	150,000	(50,000)
Inter Operable Radio	19,968	19,968	-
Public Safety Admin -EverBridge - Text Messaging	24,650	24,650	-
Resilligence/Tip Now	6,000	6,000	-
County of Santa Clara -Crime Lab Fees	2,728	2,728	-
Total Districtwide Fixed Cost	\$ 13,354,935	\$ 14,077,425	\$ 722,490

**West Valley-Mission Community College District
Final Budget 2019-2020
Fixed Cost Schedule**

DISTRICT SERVICES

Fixed Cost Description	Final Budget 2018-19	Final Budget 2019-20	Budget Adjust. Incr/(Decr)
Advancement Audit Expense	\$ 9,555	\$ 11,017	\$ 1,462
Advancement Credit Card Management Fee	1,328	1,328	-
Armored Car Service	8,000	8,000	-
County Payroll Processing Fee	31,808	-	(31,808)
Audit Expenses/GASB 34 Financial Statements	48,200	49,425	1,225
Arbitrage/Actuarial	9,400	9,400	-
Printing Svcs for Budget/Agendas/Contracts	15,000	15,000	-
Dues, Copyright Fees	50,000	50,000	-
Legal Expenses	330,000	330,000	-
Mediation Services	-	5,000	5,000
Bond Admin Fee - LRB 2011	1,400	11,438	10,038
Staff Mandated Training	4,000	4,000	-
Benefits Consultant (McGriff)	84,500	84,500	-
Hodges Mace Benefit System	77,000	72,453	(4,547)
PeopleAdmin (e-recruit system)	27,876	30,050	2,174
American Fidelity WorxTime, Tracking Sick Leave	22,388	22,388	-
Ergonomic Equipment	50,000	50,000	-
Advertising: Human Resources	90,000	90,000	-
Medical Mandated Testing (Injury)	13,000	13,000	-
Supervisors Staff Development	5,200	5,200	-
WVMCEA Negotiator Substitutes	1,000	1,000	-
Symlicity Title IX Tracking Software (incident reports)	-	14,900	14,900
County Communications	38,000	74,073	36,073
DOJ, LiveScan maintenance & support	20,471	26,752	6,281
Safety/Maint of Standards (uniforms/Cleaning/Bullet Resistant Vests)	17,000	18,500	1,500
Mandated Law Enforcement Training	7,000	9,000	2,000
SLETS/CLETS/ISD/Lexipol (Software for Law Enforcement)	21,837	24,049	2,212
ARMS (Records Mgmt/Computer Aided Dispatch System)	6,775	6,775	-
Northland Security - Ongoing Maint Sec Cam PD Offices	3,680	3,680	-
Body camera cloud storage and services - Axon Enterprises	-	7,665	7,665
Gasoline	60,000	60,000	-
Contract Required Safety Shoes	8,000	13,000	5,000
JPA Hazardous Materials (supplies & training)	21,100	21,100	-
Neopost (mail service & maintenance)	-	11,725	11,725
Total District Services Fixed Cost	\$ 1,083,518	\$ 1,154,418	\$ 70,900

Total Fixed Cost exclude C/O & Offsets **\$ 15,301,968** **\$ 16,498,579** **\$ 1,196,611**

**West Valley-Mission Community College District
Final Budget 2019-2020
Fixed Cost Schedule**

Fixed Cost Description	Final Budget 2018-19	Final Budget 2019-20	Budget Adjust. Incr/(Decr)
Expenditures with Offsetting Revenues:			
Faculty Reassigned Time	\$ 30,125	\$ -	\$ (30,125)
Faculty Reassigned Time	2,513	8,796	6,283
Carry-over:			
WVC Faculty Travel & Conference C/O fr PrYr	53,842	86,642	32,800
WVC Faculty Travel & Conference C/O fr 18/19	32,800	3,648	(29,152)
MC Faculty Travel & Conference C/O fr PrYr	56,487	84,487	28,000
MC Faculty Travel & Conference C/O fr 18/19	28,000	15,428	(12,572)
Board Elections - C/O from Pr Yr	226,729	285,669	58,940
Board Elections - C/O from 18/19	60,000	60,000	-
Total Fixed Cost with C/O & Offsets	\$ 490,496	\$ 544,670	\$ 54,174

Fixed Cost Grand Total **\$ 15,792,464** **\$ 17,043,249** **\$ 1,250,785**

West Valley-Mission Community College District
Final Budget 2019-2020
Unrestricted General Fund
Account Summary

Revenues	Final Budget 2018-19	Final Budget 2019-20	Percent
819 - Federal Revenues	\$ 5,387	\$ 5,387	0.00%
860 - State Revenues	7,479,372	9,218,392	5.61%
880 - Local Revenues	127,802,447	155,212,876	94.39%
898 - Transfer In	-	-	0.00%
Total Revenues	\$ 135,287,206	\$ 164,436,655	100.00%
Expenditures			
Academic Salaries			
110 - FT Instructional Salaries	\$ 28,359,496	\$ 26,369,341	15.83%
130 - PT Faculty Instructional	11,768,542	12,084,035	7.25%
220 - FT Class Instructional Aid	1,297,882	1,365,841	0.82%
240 - Hourly Class Instructional Aid	145,400	176,500	0.11%
Total Instructional Salaries	\$ 41,571,320	\$ 39,995,717	24.00%
Non-Instructional Salaries			
120 - Non-Instructional Assign Time	\$ 6,063,114	\$ 7,628,869	4.58%
120010 - Administrator/Dean	5,038,490	5,433,828	3.26%
140 - PT Faculty Non Teach	287,977	379,770	0.23%
210010 - FT Classified	14,374,947	15,281,186	9.17%
210020 - FT Management	3,043,268	2,918,504	1.75%
210030 - Police	330,072	349,458	0.21%
210050 - Supervisor	2,258,391	2,334,664	1.40%
210060 - Confidential	1,633,825	1,927,590	1.16%
230 - Hourly Classified	970,998	1,098,369	0.66%
Total Non- Instructional	\$ 34,001,082	\$ 37,352,238	22.42%
Total Salaries	\$ 75,572,402	\$ 77,347,955	46.42%
Benefits			
310-323 - Mandatory Benefit	\$ 18,514,019	\$ 20,797,802	12.48%
330 - Medical Fringe Benefit	10,507,393	10,857,818	6.52%
340 - Other Benefits	200,000	328,720	0.20%
Total Benefits	\$ 29,221,412	\$ 31,984,340	19.19%
Operating Expenses & Equipment			
410 - Supplies and Materials	\$ 939,696	\$ 886,675	0.53%
5000 - Utilities and Housekeeping Services	2,539,193	2,704,605	1.62%
5001 - General Operating Expense and Services	8,148,647	9,806,211	5.88%
610 & 620 - Capital Outlay	-	-	0.00%
630 - Library Books	1,844	-	0.00%
640 - Software and Equipment	1,783,125	302,882	0.18%
710 - Other Outgo: Debt Retirement/Fees	1,400	20,011,438	12.01%
730 - Transfer Out	12,898,647	18,709,307	11.23%
750 & 760 - Other Student Aid	110,391	197,791	0.12%
790 - Contingency Holding	-	4,679,425	2.81%
Total Operating Expenditures	\$ 26,422,943	\$ 57,298,334	34.39%
Total Expenditures	\$ 131,216,757	\$ 166,630,629	100.00%

**West Valley-Mission Community College District
Final Budget 2019-2020
Interfund Transfers**

	Transfer In	Transfer Out
Unrestricted General Funds 110000 & 110819		
To Health Services Fund 138000		\$ 400,000
To Retiree Health Benefits Fund 291000		\$ 5,212,736
To 2016 LR Refunding Bonds (LRB 2009A-1) Fund 292001		\$ 3,555,684
To LRB Debt Service 2009A Fund 292002		\$ 1,087,722
To LRB Debt Service 2011 Series C Fund 292102		\$ 418,906
To Capital Projects Fund 410505		\$ 5,000,000
To Duplicating Center Fund 597501		\$ 90,000
To Pension Stabilization Trust Fund 792000		\$ 2,944,259
Restricted CCAMPIS Grant Fund 120010 & 120011		
To Child Development Center Fund 330000		\$ 48,532
Restricted Funds 120003 & 136800		
From Financial Aid Funds 741001 & 741002	\$ 33,045	
Restricted ECO Pass Fund 137000		
From MC Community Education Fund 591303	\$ 2,000	
Restricted Health Services Fund 138000		
From MC Community Education Fund 591303	\$ 3,500	
From Unrestricted General Fund 110000	\$ 400,000	
Retiree Benefits Fund 291000		
From Unrestricted General Fund 110819	\$ 5,212,736	
2016 LR Refunding Bonds (LRB 2009A-1) Fund 292001		
From Unrestricted General Fund 110000	\$ 3,555,684	
From WVC Campus Center Fund 731000	\$ 110,105	
LRB Debt Service 2009A Fund 292002		
From Unrestricted General Fund 110000	\$ 1,087,722	
LRB Debt Service 2011 Series C (Solar Project) Fund 292102		
From Unrestricted General Fund 110000	\$ 418,906	
Child Development Center 330000		
From CCAMPIS Grant Fund 120010 & 120011	\$ 48,532	
Capital Projects 410505		
From Unrestricted General Fund 110000	\$ 5,000,000	
IIS Institute for Intl Students 591303		
To MC Restricted Health Services Fund 138000		\$ 3,500
To MC ECO Pass Fund 137000		\$ 2,000
Duplicating Center 597501		
From Unrestricted General Fund 110000	\$ 90,000	
WVC Campus Center Fund 731000		
To 2016 LR Refunding Bonds (LRB 2009A-1) Fund 292001		\$ 110,105
Financial Aid Funds 741001 & 741002		
To Restricted Fund 120004		\$ 33,045
Pension Stabilization Trust Fund 792000		
From Unrestricted General Fund 110000	\$ 2,944,259	
Totals	\$ 18,906,489	\$ 18,906,489

SECTION IV
RESTRICTED GENERAL FUND

Section IV

Restricted General Fund

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

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

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

Federal	21.86%
State	65.31%
Local	12.73%
Transfer-In (Match)	00.10%

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

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

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

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

CARE – Cooperative Agencies Resources for Education is designed to assist Extended Opportunity Programs and Services (EOPS) students who at the time of acceptance into CARE are recipients of TANF (Temporary Assistance for Needy Families) and CalWORKs (California Work Opportunity and Responsibility to Kids), and are single heads of household with children under 14 years old, to break the welfare-dependency cycle by completing college-level educational training programs, and therefore, become more employable and economically self-sufficient. In addition, grants and allowances for child care, transportation, books and supplies are provided to enhance the retention, persistence, graduation and transfer rates of these highly motivated, but academically high risks, students in their chosen educational objectives

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

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

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

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

The largest allocation of the State grants is funded by the Workforce and Economic Development Program Grant. The purpose of the program is to advance the state's economic growth and global competitiveness through education, training, and services

that contribute to continuous workforce improvement, technology deployment and business development consistent with the state's regional economies.

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

The 15% of Mission-West Valley Land Corporation Ground Lease Revenue and Special Projects funded by the Land Corporation are also included as local revenue in this fund.

Health Services Fund 138 is a restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. Students are assessed \$20 per semester for Fall and Spring and \$17 for the Summer. The Health Elimination Fee is a state mandate claim that reimburses the District for the unfunded cost of student health services not covered by student fees. The State has suspended mandate reimbursements for the past several years which impact the service levels.

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

Other Restricted Fund 137 is established for the accounting of the Eco Pass student fees and payments to the Santa Clara County Valley Transportation Authority (VTA) for student transportation. The Board of Trustees approved the mandatory Eco Pass Transportation Fee for Mission College students at its April 19, 2016, Board Meeting. Starting Fall 2016, students were required to pay the fee. The fees collected from students are restricted for the purchase of VTA passes. All unspent money shall be refunded to students.

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Funds**

Consolidated (All Funds)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 7,199,517	\$ 7,347,516	\$ 4,287,851	\$ 7,641,035
860: State	21,898,070	25,687,429	17,415,058	22,575,575
880: Local	6,207,780	6,290,292	4,694,176	6,932,720
898: Transfers In	49,918	188,701	180,617	438,545
Total Revenues	\$ 35,355,285	\$ 39,513,938	\$ 26,577,702	\$ 37,587,875
Expenditures				
100: Academic Salaries	\$ 4,944,063	\$ 5,329,497	\$ 4,441,716	\$ 4,680,881
200: Non-Instructional Salaries	8,625,475	9,271,457	7,605,305	9,013,946
300: Employee Benefits	4,821,583	4,858,336	4,290,687	4,481,740
400: Supplies and Materials	2,433,177	2,839,915	1,782,778	2,698,836
500: Other Operating Expenses	10,076,077	11,991,362	4,670,190	11,935,249
600: Capital Outlay	2,258,628	2,417,550	945,886	2,171,396
730: Transfers Out	62,549	112,975	77,337	48,532
750: Student Financial Aid	-	-	-	-
760: Other Student Aid	2,572,995	3,004,790	2,547,503	3,123,206
790: Contingency Holding	-	-	-	30,000
Total Expenditures	\$ 35,794,547	\$ 39,825,882	\$ 26,361,402	\$ 38,183,786
Net Change to Fund Balance	\$ (439,262)	\$ (311,944)	\$ 216,300	\$ (595,911)
Beginning Fund Balance	\$ 1,895,929	\$ 1,895,929	\$ 1,895,929	\$ 2,112,229
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,456,667	\$ 1,583,985	\$ 2,112,229	\$ 1,516,318
Restricted Fund Balance				
Restricted for Grants and Categorical	\$ 39,132	\$ 28,225	\$ 396,484	\$ 10,845
Restricted for Health Services	469,537	607,762	582,414	582,414
Restricted for Parking Fund	947,998	947,998	1,133,331	923,059
Restricted for Eco Pass	-	-	-	-
Total Fund Balance	\$ 1,456,667	\$ 1,583,985	\$ 2,112,229	\$ 1,516,318

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 7,107,951	\$ 7,250,629	\$ 4,287,851	\$ 7,556,212
860: State	21,898,070	25,687,429	17,415,058	22,575,575
880: Local	3,551,647	3,550,147	2,104,826	4,400,007
898: Transfer In	44,418	44,976	38,711	33,045
Total Revenues	\$ 32,602,086	\$ 36,533,181	\$ 23,846,446	\$ 34,564,839
Expenditures				
100: Academic Salaries	\$ 4,655,964	\$ 5,052,570	\$ 4,226,553	\$ 4,382,602
200: Non-Instructional Salaries	7,179,061	7,796,568	6,139,669	7,422,093
300: Employee Benefits	4,141,167	4,174,119	3,653,238	3,745,409
400: Supplies and Materials	2,376,249	2,775,664	1,745,125	2,651,832
500: Other Operating Expenses	9,629,898	11,479,434	4,400,524	11,410,408
600: Capital Outlay	2,223,628	2,387,550	938,727	2,136,396
730: Transfer Out	62,549	112,818	77,180	48,532
750: Student Financial Aid	-	-	-	-
760: Other Student Aid	2,572,995	3,004,790	2,547,503	3,123,206
790: Contingency Holding	-	-	-	30,000
Total Expenditures	\$ 32,841,511	\$ 36,783,513	\$ 23,728,519	\$ 34,950,478
Net Change to Fund Balance	\$ (239,425)	\$ (250,332)	\$ 117,927	\$ (385,639)
Beginning Fund Balance	\$ 278,557	\$ 278,557	\$ 278,557	\$ 396,484
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 39,132	\$ 28,225	\$ 396,484	\$ 10,845
Restricted Fund Balance				
Restricted for Grants and Categorical	\$ 39,132	\$ 28,225	\$ 396,484	\$ 10,845
Total Fund Balance	\$ 39,132	\$ 28,225	\$ 396,484	\$ 10,845

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 2,454,766	\$ 2,501,327	\$ 2,032,890	\$ 2,500,507
860: State	10,430,641	11,745,139	8,218,938	10,575,210
880: Local	939,771	938,271	930,773	1,370,134
898: Transfer In	17,868	18,426	18,426	17,868
Total Revenues	\$ 13,843,046	\$ 15,203,163	\$ 11,201,027	\$ 14,463,719
Expenditures				
100: Academic Salaries	\$ 2,206,472	\$ 2,321,598	\$ 1,834,053	\$ 2,125,596
200: Non-Instructional Salaries	3,504,132	3,998,212	2,948,606	3,494,923
300: Employee Benefits	2,222,946	2,169,669	1,818,234	1,884,184
400: Supplies and Materials	1,337,670	1,625,368	1,113,567	1,281,100
500: Other Operating Expenses	2,586,937	2,815,722	1,766,033	3,609,890
600: Capital Outlay	521,234	585,791	469,313	417,518
730: Transfer Out	59,068	50,108	16,040	48,532
750: Student Financial Aid	-	-	-	-
760: Other Student Aid	1,404,587	1,636,695	1,235,181	1,620,935
Total Expenditures	\$ 13,843,046	\$ 15,203,163	\$ 11,201,027	\$ 14,482,678
Net Change to Fund Balance	\$ -	\$ -	\$ -	\$ (18,959)
Beginning Fund Balance	\$ 21,381	\$ 21,381	\$ 21,381	\$ 21,381
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 21,381	\$ 21,381	\$ 21,381	\$ 2,422
Restricted Fund Balance				
Restricted for Grants and Categorical	\$ 21,381	\$ 21,381	\$ 21,381	\$ 2,422
Total Fund Balance	\$ 21,381	\$ 21,381	\$ 21,381	\$ 2,422

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 4,653,185	\$ 4,749,302	\$ 2,254,961	\$ 5,055,705
860: State	11,294,700	13,769,561	9,081,165	11,817,069
880: Local	1,194,361	1,194,361	742,757	1,643,182
898: Transfer In	19,706	19,706	20,285	15,177
Total Revenues	\$ 17,161,952	\$ 19,732,930	\$ 12,099,168	\$ 18,531,133
Expenditures				
100: Academic Salaries	\$ 2,389,492	\$ 2,654,918	\$ 2,376,447	\$ 2,197,006
200: Non-Instructional Salaries	3,291,684	3,412,775	3,002,242	3,390,420
300: Employee Benefits	1,900,250	1,985,054	1,826,481	1,845,263
400: Supplies and Materials	990,493	1,098,252	598,440	1,318,181
500: Other Operating Expenses	6,593,429	8,251,488	2,516,596	7,362,556
600: Capital Outlay	880,538	966,368	409,247	969,996
730: Transfer Out	3,481	62,710	61,140	-
750: Student Financial Aid	-	-	-	-
760: Other Student Aid	1,168,408	1,368,095	1,312,322	1,502,271
Total Expenditures	\$ 17,217,775	\$ 19,799,660	\$ 12,102,915	\$ 18,585,693
Net Change to Fund Balance	\$ (55,823)	\$ (66,730)	\$ (3,747)	\$ (54,560)
Beginning Fund Balance	\$ 66,730	\$ 66,730	\$ 66,730	\$ 62,983
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 10,907	\$ -	\$ 62,983	\$ 8,423
Restricted Fund Balance				
Restricted for Grants and Categorical	\$ 10,907	\$ -	\$ 62,983	\$ 8,423
Total Fund Balance	\$ 10,907	\$ -	\$ 62,983	\$ 8,423

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Grants and Categorical
Fund 120 - 136**

District Services

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	172,729	172,729	114,955	183,296
880: Local	1,417,515	1,417,515	431,296	1,386,691
898: Transfer In	6,844	6,844	-	-
Total Revenues	\$ 1,597,088	\$ 1,597,088	\$ 546,251	\$ 1,569,987
Expenditures				
100: Academic Salaries	\$ 60,000	\$ 76,054	\$ 16,053	\$ 60,000
200: Non-Instructional Salaries	383,245	385,581	188,821	536,750
300: Employee Benefits	17,971	19,396	8,523	15,962
400: Supplies and Materials	48,086	52,044	33,118	52,551
500: Other Operating Expenses	449,532	412,224	117,895	437,962
600: Capital Outlay	821,856	835,391	60,167	748,882
730: Transfer Out	-	-	-	-
760: Other Student Aid	-	-	-	-
790: Contingency Holding	-	-	-	30,000
Total Expenditures	\$ 1,780,690	\$ 1,780,690	\$ 424,577	\$ 1,882,107
Net Change to Fund Balance	\$ (183,602)	\$ (183,602)	\$ 121,674	\$ (312,120)
Beginning Fund Balance	\$ 190,446	\$ 190,446	\$ 190,446	\$ 312,120
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 6,844	\$ 6,844	\$ 312,120	\$ -
Restricted Fund Balance				
Restricted for Grants and Categorical	\$ 6,844	\$ 6,844	\$ 312,120	\$ -
Total Fund Balance	\$ 6,844	\$ 6,844	\$ 312,120	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Other Restricted General Fund - Eco Pass Fund 137**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	161,800	168,675	168,349	163,213
898: Transfer In	2,000	2,000	1,461	2,000
Total Revenues	\$ 163,800	\$ 170,675	\$ 169,810	\$ 165,213
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	19,900	18,794	18,794	13,204
300: Employee Benefits	1,313	1,123	1,123	1,313
400: Supplies and Materials	-	1,504	639	-
500: Other Operating Expenses	142,587	149,254	149,254	150,696
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Other Student Aid	-	-	-	-
Total Expenditures	\$ 163,800	\$ 170,675	\$ 169,810	\$ 165,213
Net Change to Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ -	\$ -
Restricted Fund Balance				
Restricted for Eco Pass	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ -	\$ -	\$ -	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Health Services Fund 138**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 91,566	\$ 96,887	\$ -	\$ 84,823
860: State	-	-	-	-
880: Local	814,333	821,645	721,402	704,500
898: Transfer In	3,500	141,725	140,445	403,500
Total Revenues	\$ 909,399	\$ 1,060,257	\$ 861,847	\$ 1,192,823
Expenditures				
100: Academic Salaries	\$ 288,099	\$ 276,927	\$ 215,163	\$ 298,279
200: Non-Instructional Salaries	387,773	406,257	425,888	463,091
300: Employee Benefits	227,521	227,521	215,650	267,858
400: Supplies and Materials	27,428	34,547	12,644	22,504
500: Other Operating Expenses	120,538	118,583	21,428	141,091
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	157	157	-
760: Other Student Aid	-	-	-	-
Total Expenditures	\$ 1,051,359	\$ 1,063,992	\$ 890,930	\$ 1,192,823
Net Change to Fund Balance	\$ (141,960)	\$ (3,735)	\$ (29,083)	\$ -
Beginning Fund Balance	\$ 611,497	\$ 611,497	\$ 611,497	\$ 582,414
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 469,537	\$ 607,762	\$ 582,414	\$ 582,414
Restricted Fund Balance				
Restricted for Health Services	\$ 469,537	\$ 607,762	\$ 582,414	\$ 582,414
Total Fund Balance	\$ 469,537	\$ 607,762	\$ 582,414	\$ 582,414

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Health Services Fund 138**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 19,678	\$ 24,999	\$ -	\$ 24,999
860: State	-	-	-	-
880: Local	468,333	468,333	366,817	349,500
898: Transfer In	-	138,225	138,225	200,000
Total Revenues	\$ 488,011	\$ 631,557	\$ 505,042	\$ 574,499
Expenditures				
100: Academic Salaries	\$ 147,056	\$ 147,056	\$ 149,967	\$ 159,225
200: Non-Instructional Salaries	201,382	201,382	221,015	250,259
300: Employee Benefits	119,895	119,895	134,060	140,016
400: Supplies and Materials	1,678	9,154	-	9,154
500: Other Operating Expenses	18,000	15,845	-	15,845
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Other Student Aid	-	-	-	-
Total Expenditures	\$ 488,011	\$ 493,332	\$ 505,042	\$ 574,499
Net Change to Fund Balance	\$ -	\$ 138,225	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 138,225	\$ -	\$ -
Restricted Fund Balance				
Restricted for Health Services	\$ -	\$ 138,225	\$ -	\$ -
Total Fund Balance	\$ -	\$ 138,225	\$ -	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Health Services Fund 138**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 71,888	\$ 71,888	\$ -	\$ 59,824
860: State	-	-	-	-
880: Local	346,000	353,312	354,585	355,000
898: Transfer In	3,500	3,500	2,220	203,500
Total Revenues	\$ 421,388	\$ 428,700	\$ 356,805	\$ 618,324
Expenditures				
100: Academic Salaries	\$ 141,043	\$ 129,871	\$ 65,196	\$ 139,054
200: Non-Instructional Salaries	186,391	204,875	204,873	212,832
300: Employee Benefits	107,626	107,626	81,590	127,842
400: Supplies and Materials	25,750	25,393	12,644	13,350
500: Other Operating Expenses	102,538	102,738	21,428	125,246
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	157	157	-
760: Other Student Aid	-	-	-	-
Total Expenditures	\$ 563,348	\$ 570,660	\$ 385,888	\$ 618,324
Net Change to Fund Balance	\$ (141,960)	\$ (141,960)	\$ (29,083)	\$ -
Beginning Fund Balance	\$ 611,497	\$ 611,497	\$ 611,497	\$ 582,414
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 469,537	\$ 469,537	\$ 582,414	\$ 582,414
Restricted Fund Balance				
Restricted for Health Services	\$ 469,537	\$ 469,537	\$ 582,414	\$ 582,414
Total Fund Balance	\$ 469,537	\$ 469,537	\$ 582,414	\$ 582,414

**West Valley-Mission Community College District
Final Budget 2019-2020
Restricted General Fund - Parking Fund 139**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	1,680,000	1,749,825	1,699,599	1,665,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 1,680,000	\$ 1,749,825	\$ 1,699,599	\$ 1,665,000
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	1,038,741	1,049,838	1,020,954	1,115,558
300: Employee Benefits	451,582	455,573	420,676	467,160
400: Supplies and Materials	29,500	28,200	24,370	24,500
500: Other Operating Expenses	183,054	244,091	98,984	233,054
600: Capital Outlay	35,000	30,000	7,159	35,000
730: Transfer Out	-	-	-	-
760: Other Student Aid	-	-	-	-
Total Expenditures	\$ 1,737,877	\$ 1,807,702	\$ 1,572,143	\$ 1,875,272
Net Change to Fund Balance	\$ (57,877)	\$ (57,877)	\$ 127,456	\$ (210,272)
Beginning Fund Balance	\$ 1,005,875	\$ 1,005,875	\$ 1,005,875	\$ 1,133,331
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 947,998	\$ 947,998	\$ 1,133,331	\$ 923,059
Restricted Fund Balance				
Restricted for Parking Fund	\$ 947,998	\$ 947,998	\$ 1,133,331	\$ 923,059
Total Fund Balance	\$ 947,998	\$ 947,998	\$ 1,133,331	\$ 923,059

SECTION V
DEBT SERVICE FUND

Section V

Debt Service Fund

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

The District uses the Debt Service Fund to account for the payment of Certificates of Participation, a form of financing used by governmental agencies that does not require voter approval. This fund also accounts for the accumulation and distribution of funds for retired employee health benefit costs as well as to account for lease revenue bonds and other forms of debt financing that are repaid over a period of years. The District utilizes the Bond Interest/Redemption Fund and Retiree Health Benefits Fund.

Measure C, H, and W Bond Redemption Fund 212 is the designated fund used to record principal and interest payments for General Obligation Bonds issued under provisions of Chapter 5, Division 7, Part 49 of the Education Code Section 81901. Portions of the debt for Measure H, Series A were refinanced in 2012, 2015, and 2017. The balance of the debt for Measure H, Series C was refinanced in 2017.

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

Lease Revenue Refunding Bonds, Series 2016C was issued in 2016 to refund Lease Revenue Bonds 2009A1 (BAB) Fund 292. This fund is designated to track the principal and interest debt payments for the Lease Revenue Bonds relating to Other Post-Employment Benefits (OPEB). In FY 18/19, the District set aside money in an escrow account to pay-off a portion of this bond.

Lease Revenue Bonds 2009A (Tax Exempt and WVC Student Center) Fund 292 is the designated fund to track the principal and interest debt payments pertaining to the Tax Exempt portion of the bonds and the West Valley College Student Center Project. The last payment will be made in FY 19/20.

Lease Revenue Bonds 2011 (Solar Project) Fund 292 is designated to track the principal and interest debt payments for the Solar Project. The District set aside money in an escrow account to fully pay off series B in FY 18/19. The outstanding debt amount is for series C (CREBs).

**West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service Fund**

Consolidated (All Funds)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 1,530,864	\$ 1,585,572	\$ 1,585,571	\$ 843,063
860: State	-	88,592	88,592	-
880: Local	25,174,030	29,356,574	29,529,114	41,713,888
894: Sale of Bond Proceeds	-	13,486,058	13,486,058	-
898: Transfer In	9,718,252	9,122,831	9,025,248	10,385,153
Total Revenues	\$ 36,423,146	\$ 53,639,627	\$ 53,714,583	\$ 52,942,104
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	5,000,000	4,384,523	4,384,523	5,148,736
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	63,403	63,403	65,710	64,000
600: Capital Outlay	-	-	-	-
710: Other Outgo	36,407,334	36,407,334	36,407,333	46,083,243
730: Transfer Out	-	494,002	494,002	-
Total Expenditures	\$ 41,470,737	\$ 41,349,262	\$ 41,351,568	\$ 51,295,979
Net Change to Fund Balance	\$ (5,047,591)	\$ 12,290,365	\$ 12,363,015	\$ 1,646,125
Beginning Fund Balance	\$ 49,278,453	\$ 49,278,453	\$ 49,278,453	\$ 61,641,468
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 44,230,862	\$ 61,568,818	\$ 61,641,468	\$ 63,287,593
Restricted Fund Balance				
Restricted for Debt Service	\$ 23,395,952	\$ 40,668,197	\$ 40,743,155	\$ 44,153,788
Restricted for Debt Reserve	\$ 7,670,825	\$ 7,670,825	\$ 7,670,825	\$ 5,906,317
Restricted for BAB Reserve	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,064,085	\$ 11,129,796	\$ 11,127,488	\$ 11,127,488
Total Fund Balance	\$ 44,230,862	\$ 61,568,818	\$ 61,641,468	\$ 63,287,593

**West Valley - Mission Community College District
Final Budget 2019-2020
General Obligation Bond Debt Service - Fund 212**

Consolidated (Measure H, C & W)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	88,592	88,592	-
880: Local	25,149,930	29,195,602	29,368,139	41,623,488
894: Sale of Bond Proceeds	-	13,486,058	13,486,058	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 25,149,930	\$ 42,770,252	\$ 42,942,789	\$ 41,623,488
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	30,746,454	30,746,454	30,746,454	37,812,603
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 30,746,454	\$ 30,746,454	\$ 30,746,454	\$ 37,812,603
Net Change to Fund Balance	\$ (5,596,524)	\$ 12,023,798	\$ 12,196,335	\$ 3,810,885
Beginning Fund Balance	\$ 29,452,573	\$ 29,452,573	\$ 29,452,573	\$ 41,648,908
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 23,856,049	\$ 41,476,371	\$ 41,648,908	\$ 45,459,793
Restricted Fund Balance				
Restricted for Debt Service	\$ 21,756,049	\$ 39,376,371	\$ 39,548,908	\$ 43,359,793
Restricted for BAB Reserve	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
Total Fund Balance	\$ 23,856,049	\$ 41,476,371	\$ 41,648,908	\$ 45,459,793

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212001-212004
Refunding Bonds 2012, 2015, 2017 (Refund 2004 Measure H, Series 2006A)

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	24,183	24,183	-
880: Local	7,501,107	8,046,937	8,071,774	5,333,177
898: Transfer In	-	-	-	-
Total Revenues	\$ 7,501,107	\$ 8,071,120	\$ 8,095,957	\$ 5,333,177
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	7,817,725	7,817,725	7,817,725	8,096,175
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 7,817,725	\$ 7,817,725	\$ 7,817,725	\$ 8,096,175
Net Change to Fund Balance	\$ (316,618)	\$ 253,395	\$ 278,232	\$ (2,762,998)
Beginning Fund Balance	\$ 6,685,162	\$ 6,685,162	\$ 6,685,162	\$ 6,963,394
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 6,368,544	\$ 6,938,557	\$ 6,963,394	\$ 4,200,396
Restricted Fund Balance				
Restricted for Debt Service	\$ 6,368,544	\$ 6,938,557	\$ 6,963,394	\$ 4,200,396
Total Fund Balance	\$ 6,368,544	\$ 6,938,557	\$ 6,963,394	\$ 4,200,396

Series A was refunded in 2012, 2015, and 2017.

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212005
2017B Refunding Bonds (Refund 2004 Measure H, Series C)

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	15,685	15,685	-
880: Local	5,269,173	5,228,305	5,239,660	5,573,138
898: Transfer In	-	-	-	-
Total Revenues	\$ 5,269,173	\$ 5,243,990	\$ 5,255,345	\$ 5,573,138
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	5,269,173	5,269,173	5,269,173	5,242,319
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 5,269,173	\$ 5,269,173	\$ 5,269,173	\$ 5,242,319
Net Change to Fund Balance	\$ -	\$ (25,183)	\$ (13,828)	\$ 330,819
Beginning Fund Balance	\$ 3,640,122	\$ 3,640,122	\$ 3,640,122	\$ 3,626,294
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 3,640,122	\$ 3,614,939	\$ 3,626,294	\$ 3,957,113
Restricted Fund Balance				
Restricted for Debt Service	\$ 3,640,122	\$ 3,614,939	\$ 3,626,294	\$ 3,957,113
Total Fund Balance	\$ 3,640,122	\$ 3,614,939	\$ 3,626,294	\$ 3,957,113

**West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212101
2012 Measure C, Series A**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	-	-	-	1,612,791
898: Transfer In	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 1,612,791
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	5,279,906	5,279,906	5,279,906	5,276,406
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 5,279,906	\$ 5,279,906	\$ 5,279,906	\$ 5,276,406
Net Change to Fund Balance	\$ (5,279,906)	\$ (5,279,906)	\$ (5,279,906)	\$ (3,663,615)
Beginning Fund Balance	\$ 8,943,521	\$ 8,943,521	\$ 8,943,521	\$ 3,663,615
Fund Balance Adjustment	-	-	-	-
Available Fund Balance	\$ 3,663,615	\$ 3,663,615	\$ 3,663,615	\$ -
Restricted Fund Balance				
Restricted for Debt Service	\$ 3,663,615	\$ 3,663,615	\$ 3,663,615	\$ -
Total Fund Balance	\$ 3,663,615	\$ 3,663,615	\$ 3,663,615	\$ -

**West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212102
2012 Measure C, Series B**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	8,658,150	8,658,150	8,658,150	14,234,382
894: Sale of Bond Proceeds	-	-	-	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 8,658,150	\$ 8,658,150	\$ 8,658,150	\$ 14,234,382
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	8,658,150	8,658,150	8,658,150	5,613,150
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 8,658,150	\$ 8,658,150	\$ 8,658,150	\$ 5,613,150
Net Change to Fund Balance	\$ -	\$ -	\$ -	\$ 8,621,232
Beginning Fund Balance	\$ 1,460,007	\$ 1,460,007	\$ 1,460,007	\$ 1,460,007
Fund Balance Adjustment	-	-	-	-
Available Fund Balance	\$ 1,460,007	\$ 1,460,007	\$ 1,460,007	\$ 10,081,239
Restricted Fund Balance				
Restricted for Debt Service	\$ 1,460,007	\$ 1,460,007	\$ 1,460,007	\$ 10,081,239
Total Fund Balance	\$ 1,460,007	\$ 1,460,007	\$ 1,460,007	\$ 10,081,239

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212103
2012 Measure C, Series C

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	48,724	48,724	-
880: Local	3,721,500	7,262,210	7,331,727	-
894: Sale of Bond Proceeds	-	-	-	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 3,721,500	\$ 7,310,934	\$ 7,380,451	\$ -
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	3,721,500	3,721,500	3,721,500	8,823,800
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 3,721,500	\$ 3,721,500	\$ 3,721,500	\$ 8,823,800
Net Change to Fund Balance	\$ -	\$ 3,589,434	\$ 3,658,951	\$ (8,823,800)
Beginning Fund Balance	\$ 8,723,761	\$ 8,723,761	\$ 8,723,761	\$ 12,382,712
Fund Balance Adjustment	-	-	-	-
Available Fund Balance	\$ 8,723,761	\$ 12,313,195	\$ 12,382,712	\$ 3,558,912
Restricted Fund Balance				
Restricted for Debt Service	\$ 8,723,761	\$ 12,313,195	\$ 12,382,712	\$ 3,558,912
Total Fund Balance	\$ 8,723,761	\$ 12,313,195	\$ 12,382,712	\$ 3,558,912

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 212151
2018 Measure W, Series A

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	-	-	66,828	14,870,000
894: Sale of Bond Proceeds	-	13,486,058	13,486,058	-
898: Transfer In	-	-	-	-
Total Revenues	\$ -	\$ 13,486,058	\$ 13,552,886	\$ 14,870,000
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	4,760,753
730: Transfer Out	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 4,760,753
Net Change to Fund Balance	\$ -	\$ 13,486,058	\$ 13,552,886	\$ 10,109,247
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 13,552,886
Fund Balance Adjustment	-	-	-	-
Available Fund Balance	\$ -	\$ 13,486,058	\$ 13,552,886	\$ 23,662,133
Restricted Fund Balance				
Restricted for Debt Service	\$ -	\$ 13,486,058	\$ 13,552,886	\$ 23,662,133
Total Fund Balance	\$ -	\$ 13,486,058	\$ 13,552,886	\$ 23,662,133

**West Valley - Mission Community College District
Final Budget 2019-2020
Other Debt Service - Fund 291 and 292**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 1,530,864	\$ 1,585,572	\$ 1,585,571	\$ 843,063
860: State	-	-	-	-
880: Local	24,100	160,972	160,975	90,400
898: Transfer In	9,718,252	9,122,831	9,025,248	10,385,153
Total Revenues	\$ 11,273,216	\$ 10,869,375	\$ 10,771,794	\$ 11,318,616
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	5,000,000	4,384,523	4,384,523	5,148,736
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	63,403	63,403	65,710	64,000
600: Capital Outlay	-	-	-	-
710: Other Outgo	5,660,880	5,660,880	5,660,879	8,270,640
730: Transfer Out	-	494,002	494,002	-
Total Expenditures	\$ 10,724,283	\$ 10,602,808	\$ 10,605,114	\$ 13,483,376
Net Change to Fund Balance	\$ 548,933	\$ 266,567	\$ 166,680	\$ (2,164,760)
Beginning Fund Balance	\$ 19,825,880	\$ 19,825,880	\$ 19,825,880	\$ 19,992,560
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 20,374,813	\$ 20,092,447	\$ 19,992,560	\$ 17,827,800
Restricted Fund Balance				
Restricted for Debt Service	\$ 1,639,903	\$ 1,291,826	\$ 1,194,247	\$ 793,995
Restricted for Debt Reserve	\$ 7,670,825	\$ 7,670,825	\$ 7,670,825	\$ 5,906,317
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,064,085	\$ 11,129,796	\$ 11,127,488	\$ 11,127,488
Total Fund Balance	\$ 20,374,813	\$ 20,092,447	\$ 19,992,560	\$ 17,827,800

**West Valley - Mission Community College District
Final Budget 2019-2020
Retiree Health Benefit - Fund 291**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ 45,655	\$ 45,654	\$ -
860: State	-	-	-	-
880: Local	-	-	-	-
898: Transfer In	5,000,000	4,404,579	4,404,579	5,212,736
Total Revenues	\$ 5,000,000	\$ 4,450,234	\$ 4,450,233	\$ 5,212,736
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	5,000,000	4,384,523	4,384,523	5,148,736
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	63,403	63,403	65,710	64,000
600: Capital Outlay	-	-	-	-
710: Debt Service	-	-	-	-
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 5,063,403	\$ 4,447,926	\$ 4,450,233	\$ 5,212,736
Net Change to Fund Balance	\$ (63,403)	\$ 2,308	\$ -	\$ -
Beginning Fund Balance	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 11,064,085	\$ 11,129,796	\$ 11,127,488	\$ 11,127,488
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,064,085	\$ 11,129,796	\$ 11,127,488	\$ 11,127,488
Total Fund Balance	\$ 11,064,085	\$ 11,129,796	\$ 11,127,488	\$ 11,127,488

**West Valley - Mission Community College District
Final Budget 2019-2020
Lease Revenue Bonds Debt Service - Fund 292**

Consolidated (Fund 292)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 1,530,864	\$ 1,539,917	\$ 1,539,917	\$ 843,063
860: State	-	-	-	-
880: Local	24,100	160,972	160,975	90,400
898: Transfer In	4,718,252	4,718,252	4,620,669	5,172,417
Total Revenues	\$ 6,273,216	\$ 6,419,141	\$ 6,321,561	\$ 6,105,880
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	5,660,880	5,660,880	5,660,879	8,270,640
730: Transfer Out	-	494,002	494,002	-
Total Expenditures	\$ 5,660,880	\$ 6,154,882	\$ 6,154,881	\$ 8,270,640
Net Change to Fund Balance	\$ 612,336	\$ 264,259	\$ 166,680	\$ (2,164,760)
Beginning Fund Balance	\$ 8,698,392	\$ 8,698,392	\$ 8,698,392	\$ 8,865,072
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 9,310,728	\$ 8,962,651	\$ 8,865,072	\$ 6,700,312
Restricted Fund Balance				
Restricted for Debt Service	\$ 1,639,903	\$ 1,291,826	\$ 1,194,247	\$ 793,995
Restricted for Debt Reserve	\$ 7,670,825	\$ 7,670,825	\$ 7,670,825	\$ 5,906,317
Total Fund Balance	\$ 9,310,728	\$ 8,962,651	\$ 8,865,072	\$ 6,700,312

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 292001
2016 Lease Revenue Refunding Bonds, Series 2016C (Refund 2009 LRB, Series A1 - BABS)

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 1,375,602	\$ 1,382,989	\$ 1,382,989	\$ 687,801
860: State	-	-	-	-
880: Local	-	106,236	106,236	50,000
898: Transfer In	2,845,978	2,845,978	2,796,721	3,665,789
Total Revenues	\$ 4,221,580	\$ 4,335,203	\$ 4,285,946	\$ 4,403,590
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	4,221,580	4,221,580	4,221,579	4,403,590
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 4,221,580	\$ 4,221,580	\$ 4,221,579	\$ 4,403,590
Net Change to Fund Balance	\$ -	\$ 113,623	\$ 64,367	\$ -
Beginning Fund Balance	\$ 6,341,628	\$ 6,341,628	\$ 6,341,628	\$ 6,405,995
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 6,341,628	\$ 6,455,251	\$ 6,405,995	\$ 6,405,995
Restricted Fund Balance				
Restricted for Debt Service	\$ 729,628	\$ 843,251	\$ 793,995	\$ 793,995
Restricted for Debt Reserve	\$ 5,612,000	\$ 5,612,000	\$ 5,612,000	\$ 5,612,000
Total Fund Balance	\$ 6,341,628	\$ 6,455,251	\$ 6,405,995	\$ 6,405,995

**West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 292002
2009 Lease Revenue Bonds Series A (Tax Exempt)**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	100	362	365	400
898: Transfer In	935,500	935,500	928,908	1,087,722
Total Revenues	\$ 935,600	\$ 935,862	\$ 929,273	\$ 1,088,122
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	935,500	935,500	935,500	1,107,000
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 935,500	\$ 935,500	\$ 935,500	\$ 1,107,000
Net Change to Fund Balance	\$ 100	\$ 362	\$ (6,227)	\$ (18,878)
Beginning Fund Balance	\$ 25,105	\$ 25,105	\$ 25,105	\$ 18,878
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 25,205	\$ 25,467	\$ 18,878	\$ -
Restricted Fund Balance				
Restricted for Debt Service	\$ 25,205	\$ 25,467	\$ 18,878	\$ -
Total Fund Balance	\$ 25,205	\$ 25,467	\$ 18,878	\$ -

West Valley - Mission Community College District
Final Budget 2019-2020
Debt Service - Fund 292101 & 292102
2011 Lease Revenue Bonds Series B and C (Solar Project)

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 155,262	\$ 156,928	\$ 156,928	\$ 155,262
860: State	-	-	-	-
880: Local	24,000	54,374	54,374	40,000
898: Transfer In	936,774	936,774	895,040	418,906
Total Revenues	\$ 1,116,036	\$ 1,148,076	\$ 1,106,342	\$ 614,168
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	-
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	503,800	503,800	503,800	2,760,050
730: Transfer Out	-	494,002	494,002	-
Total Expenditures	\$ 503,800	\$ 997,802	\$ 997,802	\$ 2,760,050
Net Change to Fund Balance	\$ 612,236	\$ 150,274	\$ 108,540	\$ (2,145,882)
Beginning Fund Balance	\$ 2,331,659	\$ 2,331,659	\$ 2,331,659	\$ 2,440,199
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,943,895	\$ 2,481,933	\$ 2,440,199	\$ 294,317
Restricted Fund Balance				
Restricted for Debt Service	\$ 885,070	\$ 423,108	\$ 381,374	-
Restricted for Debt - <i>Sinking Fund</i>	\$ 2,058,825	\$ 2,058,825	\$ 2,058,825	\$ 294,317
Total Fund Balance	\$ 2,943,895	\$ 2,481,933	\$ 2,440,199	\$ 294,317

SECTION VI
SPECIAL REVENUE FUNDS

Section VI

Special Revenue Funds

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

Child Care Development Fund 330 is designated to account for all revenues derived from the operation of child care and development services. Support for this program is received from Federal, state and local sources. Federal funds are provided through the Federal food reimbursement program. State funds are provided through the Department of Education, preschool grant, food grant, and tax bailout allocations. Local income is generated from child care fees. Students that are not entitled to free services are charged the fair market rate for services provided by the Child Development Centers.

**West Valley-Mission Community College District
Final Budget 2019-2020
Child Development - Fund 330**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 40,000	\$ 40,000	\$ 39,276	\$ 41,500
860: State	493,812	505,037	424,394	444,691
880: Local	1,469,505	1,838,173	1,852,796	1,890,000
898: Transfer In	33,481	33,481	18,943	48,532
Total Revenues	\$ 2,036,798	\$ 2,416,691	\$ 2,335,409	\$ 2,424,723
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	1,207,416	1,553,103	1,478,491	1,626,561
300: Employee Benefits	661,852	674,496	589,967	754,996
400: Supplies and Materials	83,332	96,057	73,783	100,706
500: Other Operating Expenses	57,552	58,785	42,086	51,372
600: Capital Outlay	1,020	1,020	-	500
730: Transfer Out	-	7,604	7,607	-
760: Grants/Donations/Scholarships	25,626	25,626	12,764	14,850
Total Expenditures	\$ 2,036,798	\$ 2,416,691	\$ 2,204,698	\$ 2,548,985
Net Change to Fund Balance	\$ -	\$ -	\$ 130,711	\$ (124,262)
Beginning Fund Balance	\$ 559,612	\$ 559,612	\$ 559,612	\$ 690,323
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 559,612	\$ 559,612	\$ 690,323	\$ 566,061
Restricted Fund Balance				
Restricted for Child Care	\$ 559,612	\$ 559,612	\$ 690,323	\$ 566,061
Total Fund Balance	\$ 559,612	\$ 559,612	\$ 690,323	\$ 566,061

**West Valley-Mission Community College District
Final Budget 2019-2020
Child Development - Fund 330**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 15,000	\$ 15,000	\$ 12,880	\$ 15,000
860: State	169,591	180,816	159,912	169,591
880: Local	327,225	380,505	391,006	390,000
898: Transfer In	30,000	30,000	16,040	48,532
Total Revenues	\$ 541,816	\$ 606,321	\$ 579,838	\$ 623,123
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	328,498	392,941	334,914	394,306
300: Employee Benefits	135,858	148,502	109,322	164,989
400: Supplies and Materials	32,082	46,192	33,421	51,456
500: Other Operating Expenses	33,582	6,890	2,766	11,872
600: Capital Outlay	1,020	1,020	-	500
730: Transfers Out	-	-	-	-
760: Grants/Donations/Scholarships	10,776	10,776	464	-
Total Expenditures	\$ 541,816	\$ 606,321	\$ 480,887	\$ 623,123
Net Change to Fund Balance	\$ -	\$ -	\$ 98,951	\$ -
Beginning Fund Balance	\$ 191,118	\$ 191,118	\$ 191,118	\$ 290,069
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 191,118	\$ 191,118	\$ 290,069	\$ 290,069
Restricted Fund Balance				
Restricted for Child Care	\$ 191,118	\$ 191,118	\$ 290,069	\$ 290,069
Total Fund Balance	\$ 191,118	\$ 191,118	\$ 290,069	\$ 290,069

**West Valley-Mission Community College District
Final Budget 2019-2020
Child Development - Fund 330**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 25,000	\$ 25,000	\$ 26,396	\$ 26,500
860: State	324,221	324,221	264,482	275,100
880: Local	1,142,280	1,457,668	1,461,790	1,500,000
898: Transfer In	3,481	3,481	2,903	-
Total Revenues	\$ 1,494,982	\$ 1,810,370	\$ 1,755,571	\$ 1,801,600
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	878,918	1,160,162	1,143,577	1,232,255
300: Employee Benefits	525,994	525,994	480,645	590,007
400: Supplies and Materials	51,250	49,865	40,362	49,250
500: Other Operating Expenses	23,970	51,895	39,320	39,500
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	7,604	7,607	-
760: Grants/Donations/Scholarships	14,850	14,850	12,300	14,850
Total Expenditures	\$ 1,494,982	\$ 1,810,370	\$ 1,723,811	\$ 1,925,862
Net Change to Fund Balance	\$ -	\$ -	\$ 31,760	\$ (124,262)
Beginning Fund Balance	\$ 368,494	\$ 368,494	\$ 368,494	\$ 400,254
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 368,494	\$ 368,494	\$ 400,254	\$ 275,992
Restricted Fund Balance				
Restricted for Child Care	\$ 368,494	\$ 368,494	\$ 400,254	\$ 275,992
Total Fund Balance	\$ 368,494	\$ 368,494	\$ 400,254	\$ 275,992

SECTION VII
CAPITAL PROJECTS FUND

Section VII

Capital Projects Fund

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

Capital Projects Fund 410 is established to track major facility projects and equipment acquisitions. When there is a State Facilities bond, the State partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. The Board of Trustees approved the Five-Year Construction Plan for 2019-2025. **Exhibit 4** provides the details of the major construction projects proposed in the Five Year Construction Plan.

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

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

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

On June 5, 2012, West Valley-Mission Community College District voters passed Measure C, a \$350,000,000 bond issuance. The first issue, in the amount of \$100,000,000, was sold in August 2012 making funds available for major construction projects at West Valley College and Mission College. On January 15, 2013, the Board of Trustees approved the Measure C Project Priority List allocating \$34,600,000 for District Services projects, \$157,700,000 for Mission College projects, and \$157,700,000 for West Valley College projects. The second issue, in the amount of \$150,000,000, was sold in February 2015. The

Bond issuance was rated as AAA by both Moody's and Standard & Poor's. The third issuance, in the amount of \$100,000,000, was sold in September 2017.

Measure W Bond Fund 430004 is designated to recording capital project expenditures relating to the first issuance of the bonds. On November 6, 2018, West Valley-Mission community College District voters passed Measure W, a \$698,000,000 bond issuance. The first issue, in the amount of \$150,000,000, was sold in April 2019. The Bonds are being issued to finance the acquisition, construction, modernization and equipping of District sites and facilities. The Bond issuance was rated as AAA by both Moody's and Standard & Poor's.

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

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

Construction Updates

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

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

West Valley College:

A summary of the projects completed, and active projects in FY 18/19, are as follows:

- Construction on the Student Services Center building was completed in the spring of 2019 with occupancy in the summer of 2019. This project constructed a new, 36,000 square foot, two-story Student Services Center building, consolidating student services functions under one "roof" and providing a "one-stop" center to enhance services and support for students. The building will house Counseling, Admissions and Records, Outreach, Financial Aid, Disability Education Support Programs, Health Services, Assessment Lab, Extended Opportunity Programs &

Services, Transfer Center, International Students, CARE, Trio, Diversity, Instruction and Middle College.

- The new Kvamme Planetarium building was completed in February 2019. The installation of the audio-visual system is in progress with expected completion in the summer of 2019. Classes will start in the 2019 Fall Semester. This project replaced the existing Planetarium that was originally built in 1969. The building is a one-story building containing approximately 3,600 square feet and is situated north of the Math and Science Building. The new building includes a larger dome and will enhance the delivery of services to the college by utilizing modern technology throughout the building.
- TLCD was selected as the project architect for the Fine Arts Replacement project. Preliminary plans are in progress and will be completed in the summer of 2019. This project will replace the existing Fine Arts buildings originally built in 1973. The project will include art classrooms, labs, offices and support facilities.
- DLR was selected as the project architect for the Athletic Field Turf Renovation – Phase 1 project. Preliminary plans and working drawings are complete and submitted to DSA. DSA approval is expected in September 2019. This project consists of demolition and restoration of the softball complex. Natural turf will be replaced with artificial turf, and there will be a complete redevelopment of the site utilities and associated accessibility upgrades to meet current code.
- The Learning Resource Center (LRC) Renovation project has received State funding and authorization to proceed with the preliminary design phase. Selection of the architect will start in August 2019. The preliminary design is anticipated to be complete by January 2020. This project will renovate the LRC originally constructed in 1972. The LRC has 59,134 square feet and supports various programs and services, including the Digital Media Center, TV/Recording Studio, Writing Center, Library, Tutorial/Assessment Center and DESP. The renovation project will improve functional adjacencies, promote sharing of resources, and upgrade technology and building systems.
- Ongoing planning continues for future projects including the LRC Renovation, Fine Arts and Music Replacement building, and Outdoor Kinesiology Facilities Upgrade project.

Mission College:

Mission College has completed several projects including its new Student Engagement Center. A summary of the projects completed, and active projects in FY 18/19, are as follows:

- WRNS was selected as the architect for the Main Building Demolition project. The project was completed in May 2019. This project demolished the existing Main Building and Central Plant facility in their entirety including abatement, foundations, utility modifications and rough grading of the site.
- WRNS was selected as the architect for the new Interdisciplinary Plaza Landscape project. Preliminary designs and working drawings are complete. On May 7, 2019, the Board of Trustees approved the contract for construction, which will start in the summer 2019. Work will include site work, landscaping, pedestrian and vehicular circulation upgrades, public art displays, wayfinding, and supporting utility infrastructure. The area of the new Interdisciplinary Plaza is approximately 2.5 – 3 acres in size.
- Lionakis was selected as the architect for the Technology Enhanced Building, also known as the MT Replacement Building. The preliminary plans and working drawings are complete. The project is currently at DSA for building permit review. Approval is expected in the fall of 2019. Construction will start in the fall of 2019. This project will replace the MT Portable Classroom buildings that were installed in 1979 and 1999. The new building will be a 38,700 square foot, two-story building. The new building will consolidate multi-discipline lecture classrooms, computer and electronic laboratories, and office space for faculty and staff currently housed in the portable classrooms. The new building will utilize modern construction materials to achieve LEED gold certification for greater energy efficiency.
- Ongoing planning continues for future projects including the Performing Arts Building, CDC Renovation, and Outdoor Kinesiology Facilities Upgrade projects.

District Projects:

The District has also completed several projects in FY 18/19 at both colleges.

- The Webster Owens Facilities and General Service Complex at West Valley College was completed on December 2018. This project replaced the Facilities and Warehouse Building that was originally built in 1974. The building is two-stories containing approximately 24,000 square feet. The project will provide offices; conference rooms; staff lunch room; custodial, maintenance, grounds and auto repair shops; restrooms and locker rooms; and support spaces. Programs include the District General Services and Facilities Construction and Maintenance Departments.

- The Solar Water Heating System at Mission College was completed in January 2019. This project installed a solar water heating system at the Hospitality Management building at Mission College.
- Lionakis was selected as the architect for the District Services Building at West Valley College. Preliminary drawings were completed in the spring of 2019. This project will build a new one-story, 20,000 square foot building that will house District Services programs. Programs in the building will include the Chancellor's Office, District Fiscal Services, Human Resources, a Board Room, conference rooms, and necessary support facilities.
- On May 7, 2019, the Board of Trustees approved the contract for installation of Photovoltaic Solar Electric Generating systems at Mission College and West Valley College. Construction will start in the summer 2019. This project will install a 2.94 megawatt Solar System and a 1 megawatt Energy Storage System at WVC. A 2.50 megawatt Solar System and 1 megawatt Energy Storage System will be installed at MC.
- Ongoing planning will continue for installation of ACAMS, Energy Savings projects, ADA Barrier Removal, and Storm Water projects at both colleges.

**West Valley-Mission Community College District
Final Budget 2019-2020
Capital Projects - Fund 410 and 430**

Consolidated

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	2,557,972	2,557,972	1,577,638	1,896,334
880: Local	4,897,992	8,541,930	6,357,438	9,150,536
894: Sales of Bond Proceeds	-	149,235,000	149,235,000	-
898: Transfer In	-	-	-	5,000,000
Total Revenues	\$ 7,455,964	\$ 160,334,902	\$ 157,170,076	\$ 16,046,870
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	1,065,383	1,052,967	788,160	1,289,463
300: Employee Benefits	371,373	370,941	292,507	513,064
400: Supplies and Materials	83,163	81,620	25,442	92,975
500: Other Operating Expenses	2,870,065	6,903,355	1,917,676	9,345,169
600: Capital Outlay	147,116,092	297,027,317	33,875,860	265,211,933
710: Other Outgo	5,000	7,150	7,150	5,000
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 151,511,076	\$ 305,443,350	\$ 36,906,795	\$ 276,457,604
Net Change to Fund Balance	\$ (144,055,112)	\$ (145,108,448)	\$ 120,263,281	\$ (260,410,734)
Beginning Fund Balance	\$ 149,641,008	\$ 149,641,008	\$ 149,641,008	\$ 269,904,289
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 5,585,896	\$ 4,532,560	\$ 269,904,289	\$ 9,493,555
Restricted Fund Balance				
Restricted for Capital Projects	\$ 5,585,896	\$ 4,532,560	\$ 269,904,289	\$ 9,493,555
Total Fund Balance	\$ 5,585,896	\$ 4,532,560	\$ 269,904,289	\$ 9,493,555

**West Valley-Mission Community College District
Final Budget 2019-2020
Capital Projects - Fund 410**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	2,557,972	2,557,972	1,577,638	1,896,334
880: Local	3,561,899	5,141,216	2,956,724	5,101,069
890: Transfer In	-	-	-	5,000,000
Total Revenues	\$ 6,119,871	\$ 7,699,188	\$ 4,534,362	\$ 11,997,403
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	32,500	20,108	-	20,000
300: Employee Benefits	2,702	2,246	-	1,832
400: Supplies and Materials	83,163	81,620	25,442	92,975
500: Other Operating Expenses	196,716	2,825,717	1,902,515	1,248,767
600: Capital Outlay	5,269,748	5,956,623	2,672,374	6,125,159
710: Other Outgo	-	-	-	-
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 5,584,829	\$ 8,886,314	\$ 4,600,331	\$ 7,488,733
Net Change to Fund Balance	\$ 535,042	\$ (1,187,126)	\$ (65,969)	\$ 4,508,670
Beginning Fund Balance	\$ 5,050,854	\$ 5,050,854	\$ 5,050,854	\$ 4,984,885
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 5,585,896	\$ 3,863,728	\$ 4,984,885	\$ 9,493,555
Restricted Fund Balance				
Restricted for Capital Projects	\$ 5,585,896	\$ 3,863,728	\$ 4,984,885	\$ 9,493,555
Total Fund Balance	\$ 5,585,896	\$ 3,863,728	\$ 4,984,885	\$ 9,493,555

**West Valley-Mission Community College District
Final Budget 2019-2020
General Obligation Bonds Construction Funds - Fund 430**

Consolidated

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
886: Interest	\$ 1,336,093	\$ 3,400,714	\$ 3,400,714	\$ 4,049,467
894: Sales of Bond Proceeds	-	149,235,000	149,235,000	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 1,336,093	\$ 152,635,714	\$ 152,635,714	\$ 4,049,467
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	1,032,883	1,032,859	788,160	1,269,463
300: Employee Benefits	368,671	368,695	292,507	511,232
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	2,673,349	4,077,638	15,161	8,096,402
600: Capital Outlay	141,846,344	291,070,694	31,203,486	259,086,774
710: Bond Administrative Fees	5,000	7,150	7,150	5,000
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 145,926,247	\$ 296,557,036	\$ 32,306,464	\$ 268,968,871
Net Change to Fund Balance	\$ (144,590,154)	\$ (143,921,322)	\$ 120,329,250	\$ (264,919,404)
Beginning Fund Balance	\$ 144,590,154	\$ 144,590,154	\$ 144,590,154	\$ 264,919,404
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 668,832	\$ 264,919,404	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ 668,832	\$ 264,919,404	\$ -
Total Fund Balance	\$ -	\$ 668,832	\$ 264,919,404	\$ -

West Valley-Mission Community College District
Final Budget 2019-2020
2012 Measure C, Series A - Fund 430001

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
886: Interest	\$ 46,656	\$ 72,170	\$ 78,000	\$ 24,825
894: Sales of Bond Proceeds	-	-	-	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 46,656	\$ 72,170	\$ 78,000	\$ 24,825
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	122,600	122,576	70,419	90,000
300: Employee Benefits	11,107	11,131	6,297	8,154
500: Other Operating Expenses	9,415	34,929	6,700	27,321
Bond Administration				
600: Capital Outlay	147,903	87,204	-	72,609
Program Management Costs	-	-	-	-
Program Contingency	940,131	10,547	-	8,597
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	32,437	33,051	32,455	-
Learning Resource Center Reno WV	-	-	-	-
Fine Arts Replacement Building WV	-	1,103	1,103	-
Student Svcs Center Repl Building WV	1,054,463	1,082,931	955,532	127,398
Business Division Renovation WV	769,667	776,587	776,586	-
Humanities Fine Arts Building Reno WV	-	-	-	-
PE Dept. Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	-	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	-	-	-	-
Planetarium New Building WV	52,064	54,191	54,185	11,148
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	1,317,547	1,319,017	3,396	1,315,621
Main Building Replacement Phase II MC	23,834	113,948	113,946	-
Main Building Demo/Plaza Landscape MC	352,268	1,207,511	105,842	1,101,669
Technology Enhanced Building MC	-	3,163	3,162	-
Wellness Center MC	23,845	23,845	15,250	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	361,075	359,477	346,706	12,770
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	509	509	-
Energy Mgmt. System Replacement DS	7,032	7,032	4,400	2,632
Security, Safety & Monitoring DS	283	283	-	283
710: Bond Administrative Fees	5,000	7,150	7,150	5,000
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 5,230,671	\$ 5,256,185	\$ 2,503,638	\$ 2,783,202
Net Change to Fund Balance	\$ (5,184,015)	\$ (5,184,015)	\$ (2,425,638)	\$ (2,758,377)
Beginning Fund Balance	\$ 5,184,015	\$ 5,184,015	\$ 5,184,015	\$ 2,758,377
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ 2,758,377	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 2,758,377	\$ -
Total Fund Balance	\$ -	\$ -	\$ 2,758,377	\$ -

West Valley-Mission Community College District
Final Budget 2019-2020
2012 Measure C, Series B - Fund 430002

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
886: Interest	\$ 382,595	\$ 597,402	\$ 597,404	\$ 315,090
894: Sales of Bond Proceeds	-	-	-	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 382,595	\$ 597,402	\$ 597,404	\$ 315,090
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	910,283	910,283	717,741	661,154
300: Employee Benefits	357,564	357,564	286,210	255,554
500: Other Operating Expenses	645,571	860,378	-	522,659
Bond Administration				
600: Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	69,200	64,200	-	114,399
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	267,400	274,674	257,683	-
Learning Resource Center Reno WV	-	-	-	-
Fine Arts Replacement Bldg. WV	3,410,797	5,889,163	445,266	5,443,897
Student Svcs Center Replacement Bldg. WV	12,242,434	12,636,190	11,752,751	883,439
Business Division Renovation WV	1,601,861	1,582,639	1,577,771	-
Humanities Fine Arts Building Reno WV	2,551,127	9,175	9,175	-
PE Dept. Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	350,000	350,000	347,265	2,735
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	398,798	5,042	5,041	-
Planetarium New Building WV	337,695	413,229	343,957	91,131
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	6,950,399	6,950,399	691,346	6,259,053
Main Bldg. Replacement Phase II MC	235,288	235,288	185,088	-
Main Bldg. Demo/Plaza Landscape MC	2,079,456	2,079,456	594,468	1,484,988
Technology Enhanced Building MC	5,004,196	5,004,196	1,071,294	3,932,903
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	1,054,928	1,059,928	751,644	308,284
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	239,958	239,958	239,958	-
Energy Mgmt. System Replacement DS	195,882	195,882	18,147	177,735
Security, Safety & Monitoring DS	125,723	125,723	28,046	97,677
710: Bond Administrative Fees	-	-	-	-
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 39,028,560	\$ 39,243,367	\$ 19,322,851	\$ 20,235,608
Net Change to Fund Balance	\$ (38,645,965)	\$ (38,645,965)	\$ (18,725,447)	\$ (19,920,518)
Beginning Fund Balance	\$ 38,645,965	\$ 38,645,965	\$ 38,645,965	\$ 19,920,518
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ 19,920,518	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 19,920,518	\$ -
Total Fund Balance	\$ -	\$ -	\$ 19,920,518	\$ -

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

**West Valley-Mission Community College District
Final Budget 2019-2020
2012 Measure C, Series C - Fund 430003**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
886: Interest	\$ 906,842	\$ 1,763,840	\$ 1,985,154	\$ 1,469,618
894: Sales of Bond Proceeds	-	-	-	-
898: Transfer In	-	-	-	-
Total Revenues	\$ 906,842	\$ 1,763,840	\$ 1,985,154	\$ 1,469,618
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
500: Other Operating Expenses	2,018,363	2,875,361	-	4,566,293
Bond Administration				
600: Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	8,800,624	7,065,143	-	6,806,982
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Reno WV	18,788,212	18,788,212	-	18,788,212
Fine Arts Replacement Bldg. WV	3,191,543	15,774,837	-	15,774,837
Student Svcs Center Replacement Bldg. WV	1,380,428	2,736,672	1,605,986	1,130,686
Business Division Renovation WV	986,931	955,308	916,889	-
Humanities Fine Arts Bldg. Renov WV	12,073,470	-	-	-
PE Department Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	-	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	900,000	424,727	-	424,727
Planetarium New Building WV	-	484,981	33,356	748,205
Parking Lot/Campus Walkway WV	613,069	94,500	94,500	-
Athletic Field Turf Restoration WV	9,768,571	9,768,571	-	9,768,571
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	25,194,087	25,603,984	7,183,029	18,420,955
Technology Enhanced Building MC	17,951,718	17,951,718	-	17,951,718
Performing Arts Building MC	-	-	-	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	-	-	-	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	-	-	-	-
Security, Safety & Monitoring DS	-	-	-	-
710: Bond Administrative Fees	-	-	-	-
730: Transfer Out	-	-	-	-
Total Expenditures	\$ 101,667,016	\$ 102,524,014	\$ 9,833,760	\$ 94,381,186
Net Change to Fund Balance	\$ (100,760,174)	\$ (100,760,174)	\$ (7,848,606)	\$ (92,911,568)
Beginning Fund Balance	\$ 100,760,174	\$ 100,760,174	\$ 100,760,174	\$ 92,911,568
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ 92,911,568	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ -	\$ 92,911,568	\$ -
Total Fund Balance	\$ -	\$ -	\$ 92,911,568	\$ -

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

**West Valley-Mission Community College District
Final Budget 2019-2020
2018 Measure W, Series A - Fund 430004**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
886: Interest	\$ -	\$ 967,302	\$ 740,156	\$ 2,239,934
894: Sales of Bond Proceeds	-	149,235,000	149,235,000	-
898: Transfer In	-	-	-	-
Total Revenues	\$ -	\$ 150,202,302	\$ 149,975,156	\$ 2,239,934
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	518,309
300: Employee Benefits	-	-	-	247,524
500: Other Operating Expenses	-	306,970	8,461	2,980,129
Bond Administration	-	-	-	-
600: Capital Outlay	-	-	-	-
Program Management Costs	-	2,691,500	-	1,925,667
Program Contingency	-	14,235,000	-	14,235,000
Operational Administrative Costs	-	-	-	-
Fine Arts & Music New Building WV	-	14,888,675	-	14,888,675
Theater Renovation and Expansion WV	-	3,600,000	-	3,600,000
Outdoor PE Facilities Upgrades WV	-	10,020,325	-	10,020,325
Landscape and Gateway Additions WV	-	1,500,000	-	1,500,000
Learning Resource Center Renovation WV	-	14,991,000	-	14,991,000
Childcare Dev. Center Renovation MC	-	6,793,200	29,217	6,763,983
STEM Center New Building MC	-	1,000,000	-	1,000,000
Outdoor PE Facilities Upgrades MC	-	8,000,000	6,590	7,993,410
Swing Space Renovation Projects MC	-	1,250,000	-	1,250,000
Signage & Wayfinding Master Plan MC	-	250,000	-	250,000
Performing Arts Building MC	-	27,706,800	-	27,706,800
District Services Building DS	-	14,515,371	205,746	14,309,625
Alternative Energy Project DS	-	26,034,629	396,201	25,638,428
ADA Barrier Removal DS	-	250,000	-	250,000
Vasona Creek Improvements DS	-	250,000	-	250,000
Security, Safety & Monitoring DS	-	250,000	-	250,000
Utility/Electrical Building Upgrade DS	-	250,000	-	250,000
Underground Water & Sewer Upgrade DS	-	250,000	-	250,000
Storm Water MP & Implement DS	-	250,000	-	250,000
Parking Lot/Road/Sidewalk Replacement DS	-	250,000	-	250,000
710: Bond Administrative Fees	-	-	-	-
730: Transfer Out	-	-	-	-
Total Expenditures	\$ -	\$ 149,533,470	\$ 646,215	\$ 151,568,875
Net Change to Fund Balance	\$ -	\$ 668,832	\$ 149,328,941	\$ (149,328,941)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 149,328,941
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ 668,832	\$ 149,328,941	\$ -
Restricted Fund Balance				
Restricted for Capital Projects	\$ -	\$ 668,832	\$ 149,328,941	\$ -
Total Fund Balance	\$ -	\$ 668,832	\$ 149,328,941	\$ -

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

West Valley-Mission Community College District 490

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 Student Services Building									
West Valley College									
Occupancy: 2019-20	STATE:	\$0							
Net ASF: 2,033	DISTRICT:	\$39,895,000							
2 Athletic Field Turf Replacement Phase I									
West Valley College									
Occupancy: 2020-21	STATE:	\$0		Phase C					
Net ASF: 3,981	DISTRICT:	\$19,367,000	\$17,527,000						
3 Main Plaza Canopy / Landscaping									
Mission College									
Occupancy: 2020-21	STATE:	\$0							
Net ASF: 570	DISTRICT:	\$28,873,000							
4 MT Portables Replacement Building									
Mission College									
Occupancy: 2021-22	STATE:	\$8,682,000		Phases C, E					
Net ASF: -4,151	DISTRICT:	\$8,682,000	\$7,944,000						
5 Visual Arts Replacement Building									
West Valley College									
Occupancy: 2021-22	STATE:	\$0		Phase C	Phase E				
Net ASF: 2,557	DISTRICT:	\$21,664,000	\$18,469,000	\$1,137,000					
6 CDC Building Renovation									
Mission College									
Occupancy: 2022-23	STATE:	\$0		Phase P	Phase W	Phase C	Phase E		
Net ASF: 0	DISTRICT:	\$6,793,000	\$85,000	\$560,000	\$5,791,000	\$357,000			
7 Learning Resource Center Renovation									
West Valley College									
Occupancy: 2022-23	STATE:	\$15,620,000		Phases P, W	Phases C, E				
Net ASF: -1,165	DISTRICT:	\$15,620,000	\$1,249,000	\$14,371,000					
8 Music & Dance Replacement									
West Valley College									
Occupancy: 2023-24	STATE:	\$0		Phase P	Phase W	Phase C	Phase E		
Net ASF: 0	DISTRICT:	\$23,603,000	\$295,000	\$1,947,000	\$20,121,000	\$1,239,000			
9 New Administration Building									
West Valley College									
Occupancy: 2022-23	STATE:	\$0		Phase W	Phase C	Phase E			
Net ASF: 0	DISTRICT:	\$22,024,000	\$1,817,000	\$18,775,000	\$1,156,000				
10 Pedestrian/Vehicular/Wayfinding Modification									
Mission College									
Occupancy: 2023-24	STATE:	\$0			Phases P, W	Phase C			
Net ASF: 0	DISTRICT:	\$2,470,000			\$235,000	\$2,235,000			
11 Performing Arts Building									
Mission College									
Occupancy: 2023-24	STATE:	\$12,572,000		Phases P, W	Phases C, E				
Net ASF: 21,500	DISTRICT:	\$12,423,000		\$880,000	\$11,692,000				
12 Theater Renovation & Expansion									
West Valley College									
Occupancy: 2024-25	STATE:	\$14,865,000		Phase P	Phase W		Phase C	Phase E	
Net ASF: 0	DISTRICT:	\$14,865,000	\$186,000	\$1,226,000		\$12,672,000	\$780,000		

West Valley-Mission Community College District 490

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
13 Accessibility/ADA Projects									
West Valley District Office*					Phases P, W	Phase C			
Occupancy: 2025-26	STATE:	\$0			\$0	\$0			
Net ASF: 0	DISTRICT:	\$3,915,000			\$372,000	\$3,543,000			
14 Alternative Energy Projects									
West Valley District Office*			Phase P	Phase W	Phase C				
Occupancy: 2025-26	STATE:	\$0	\$0	\$0	\$0				
Net ASF: 0	DISTRICT:	\$27,720,000	\$347,000	\$2,287,000	\$25,087,000				
15 Black Box Theater									
West Valley College						Phase P	Phase W	Phase C	Phase E
Occupancy: 2025-26	STATE:	\$0				\$0	\$0	\$0	\$0
Net ASF: 0	DISTRICT:	\$5,482,000				\$69,000	\$452,000	\$4,673,000	\$288,000
16 Vasona Creek Improvements									
West Valley District Office*				Phase P	Phase W	Phase C			
Occupancy: 2025-26	STATE:	\$0		\$0	\$0	\$0			
Net ASF: 0	DISTRICT:	\$1,958,000		\$24,000	\$161,000	\$1,772,000			
17 College Storage and Recycling Facilities									
Mission College							Phase P	Phase W	Phase C
Occupancy: 2026-27	STATE:	\$0					\$0	\$0	\$0
Net ASF: 0	DISTRICT:	\$5,191,000					\$65,000	\$428,000	\$4,425,000
18 Modular Building Removal & Site Restoration									
Mission College							Phase P	Phase W	Phase C
Occupancy: 2026-27	STATE:	\$0					\$0	\$0	\$0
Net ASF: 0	DISTRICT:	\$3,704,000					\$46,000	\$306,000	\$3,352,000
19 New STEM Center									
Mission College						Phase P	Phase W	Phase C	Phase E
Occupancy: 2026-27	STATE:	\$0				\$0	\$0	\$0	\$0
Net ASF: 0	DISTRICT:	\$72,245,000				\$903,000	\$5,960,000	\$61,589,000	\$3,793,000
20 P.E. / Wellness Center									
West Valley College					Phase P		Phase W	Phase C	Phase E
Occupancy: 2026-27	STATE:	\$0			\$0		\$0	\$0	\$0
Net ASF: 0	DISTRICT:	\$74,379,000			\$930,000		\$6,136,000	\$63,408,000	\$3,905,000
21 Police Building and Yard									
West Valley College								Phase P	Phase W
Occupancy: 2026-27	STATE:	\$0						\$0	\$0
Net ASF: 0	DISTRICT:	\$6,349,000						\$79,000	\$524,000
22 Security, Safety and Monitoring Projects									
West Valley District Office*				Phase P	Phase W	Phase C			
Occupancy: 2026-27	STATE:	\$0		\$0	\$0	\$0			
Net ASF: 0	DISTRICT:	\$3,870,000		\$48,000	\$319,000	\$3,502,000			
23 Storm Water Master Plan and Implementation									
West Valley District Office*				Phase P	Phase W	Phase C			
Occupancy: 2026-27	STATE:	\$0		\$0	\$0	\$0			
Net ASF: 0	DISTRICT:	\$6,525,000		\$82,000	\$538,000	\$5,905,000			
24 Campus-wide Landscape Restoration & Gateway Additions									
West Valley College			Phase P	Phase W	Phase C				
Occupancy: 2027-28	STATE:	\$0	\$0	\$0	\$0				
Net ASF: 0	DISTRICT:	\$11,343,000	\$142,000	\$936,000	\$10,266,000				

West Valley-Mission Community College District 490

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
25 Fire Alarm Upgrades									
West Valley District Office*									
Occupancy: 2027-28	STATE:	\$0						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$3,263,000						\$0	\$0
								\$41,000	\$269,000
26 HVAC & Lighting Energy Retrofit Projects									
West Valley District Office*									
Occupancy: 2027-28	STATE:	\$0						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$9,000,000						\$0	\$0
								\$113,000	\$743,000
27 Library Renovation									
Mission College									
Occupancy: 2027-28	STATE:	\$9,262,000				Phase P		Phase W	Phase C
Net ASF: 0	DISTRICT:	\$9,262,000				\$116,000		\$764,000	\$7,896,000
						\$116,000		\$764,000	\$7,896,000
28 Outdoor P.E. Facilities Upgrades									
Mission College									
Occupancy: 2027-28	STATE:	\$0	Phase P	Phase W	Phase C	Phase E			
Net ASF: 0	DISTRICT:	\$19,759,000	\$0	\$0	\$0	\$0			
			\$247,000	\$1,630,000	\$16,844,000	\$1,037,000			
29 Outdoor P.E. Facilities Upgrades									
West Valley College									
Occupancy: 2027-28	STATE:	\$0	Phase P	Phase W	Phase C	Phase E			
Net ASF: 0	DISTRICT:	\$24,081,000	\$0	\$0	\$0	\$0			
			\$301,000	\$1,987,000	\$20,529,000	\$1,264,000			
30 P.E. / Gym Buildings Renovation									
West Valley College									
Occupancy: 2027-28	STATE:	\$8,818,000						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$8,818,000						\$110,000	\$727,000
								\$110,000	\$727,000
31 Science Building Renovation & Repurposing									
Mission College									
Occupancy: 2027-28	STATE:	\$0						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$19,838,000						\$0	\$0
								\$248,000	\$1,637,000
32 STEM Classroom Expansion and Upgrades									
West Valley College									
Occupancy: 2027-28	STATE:	\$0						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$12,228,000						\$0	\$0
								\$153,000	\$1,009,000
33 Student Campus Center Renovation									
Mission College									
Occupancy: 2027-28	STATE:	\$9,615,000						Phase P	Phase W
Net ASF: 0	DISTRICT:	\$9,615,000						\$120,000	\$793,000
								\$120,000	\$793,000
34 Underground Water and Sewer Line Upgrades									
West Valley District Office*									
Occupancy: 2027-28	STATE:	\$0		Phase P	Phase W	Phase C			
Net ASF: 0	DISTRICT:	\$15,165,000		\$0	\$0	\$0			
				\$190,000	\$1,251,000	\$13,724,000			
35 Utility & Electrical Upgrades									
West Valley District Office*									
Occupancy: 2027-28	STATE:	\$0		Phase P	Phase W	Phase C			
Net ASF: 0	DISTRICT:	\$0		\$0	\$0	\$0			
				\$0	\$0	\$0			
GRAND TOTALS		Total Cost	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	STATE:	\$79,434,000	\$9,379,000	\$16,477,000	\$11,692,000	\$12,788,000	\$780,000	\$994,000	\$9,416,000
	DISTRICT:	\$569,989,000	\$48,609,000	\$46,080,000	\$115,142,000	\$48,338,000	\$13,439,000	\$132,032,000	\$29,361,000

SECTION VIII
PROPRIETARY FUNDS

Section VIII

Proprietary Funds

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

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

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

**West Valley-Mission Community College District
Final Budget 2019-2020
Proprietary Fund Group**

Consolidated (Fund 591 and 597)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	4,820,549	5,166,712	4,670,124	4,118,600
898: Transfer In	-	195,211	198,817	90,000
Total Revenues	\$ 4,820,549	\$ 5,361,923	\$ 4,868,941	\$ 4,208,600
Expenditures				
100: Academic Salaries	\$ 275,324	\$ 275,324	\$ 134,780	\$ 197,050
200: Non-Instructional Salaries	2,720,253	2,776,753	2,115,274	2,211,362
300: Employee Benefits	714,787	706,639	472,888	559,305
400: Supplies and Materials	421,099	461,005	179,581	369,660
500: Other Operating Expenses	2,701,036	2,995,300	1,641,586	1,944,529
600: Capital Outlay	243,180	254,654	28,102	327,238
730: Transfer Out	12,344	51,956	45,111	5,500
760: Grants/Donations/Scholarships	10,000	13,134	8,129	9,000
Total Expenditures	\$ 7,098,023	\$ 7,534,765	\$ 4,625,451	\$ 5,623,644
Net Change to Fund Balance	\$ (2,277,474)	\$ (2,172,842)	\$ 243,490	\$ (1,415,044)
Beginning Fund Balance	\$ 3,947,207	\$ 3,947,207	\$ 3,947,207	\$ 4,190,697
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,669,733	\$ 1,774,365	\$ 4,190,697	\$ 2,775,653
Unassigned Fund Balance				
Undesignated	\$ 1,669,733	\$ 1,774,365	\$ 4,190,697	\$ 2,775,653
Total Fund Balance	\$ 1,669,733	\$ 1,774,365	\$ 4,190,697	\$ 2,775,653

**West Valley-Mission Community College District
Final Budget 2019-2020
Community Education, Workforce and Economic Development - Fund 591**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	3,356,702	3,400,994	2,929,251	2,787,300
898: Transfer In	-	800	800	-
Total Revenues	\$ 3,356,702	\$ 3,401,794	\$ 2,930,051	\$ 2,787,300
Expenditures				
100: Academic Salaries	\$ 145,343	\$ 145,343	\$ 32,414	\$ 80,633
200: Non-Instructional Salaries	1,962,890	1,975,357	1,721,826	1,639,561
300: Employee Benefits	503,905	501,909	396,314	388,444
400: Supplies and Materials	128,556	147,248	66,462	117,568
500: Other Operating Expenses	1,904,132	1,909,411	855,638	953,738
600: Capital Outlay	2,500	6,200	1,820	5,000
730: Transfer Out	12,344	18,994	12,150	5,500
760: Grants/Donations/Scholarships	10,000	10,300	5,295	9,000
Total Expenditures	\$ 4,669,670	\$ 4,714,762	\$ 3,091,919	\$ 3,199,444
Net Change to Fund Balance	\$ (1,312,968)	\$ (1,312,968)	\$ (161,868)	\$ (412,144)
Beginning Fund Balance	\$ 2,405,581	\$ 2,405,581	\$ 2,405,581	\$ 2,243,713
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,092,613	\$ 1,092,613	\$ 2,243,713	\$ 1,831,569
Unassigned Fund Balance				
Undesignated	\$ 1,092,613	\$ 1,092,613	\$ 2,243,713	\$ 1,831,569
Total Fund Balance	\$ 1,092,613	\$ 1,092,613	\$ 2,243,713	\$ 1,831,569

**West Valley-Mission Community College District
Final Budget 2019-2020
Community Education, Workforce and Economic Development - Fund 591**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	256,590	273,197	189,975	10,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 256,590	\$ 273,197	\$ 189,975	\$ 10,000
Expenditures				
100: Academic Salaries	\$ 13,420	\$ 13,420	\$ -	\$ -
200: Non-Instructional Salaries	127,649	142,931	104,891	-
300: Employee Benefits	56,662	57,666	58,126	-
400: Supplies and Materials	3,531	4,902	697	500
500: Other Operating Expenses	48,484	47,434	9,878	9,500
600: Capital Outlay	-	-	-	-
730: Transfer Out	6,844	6,844	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 256,590	\$ 273,197	\$ 173,592	\$ 10,000
Net Change to Fund Balance	\$ -	\$ -	\$ 16,383	\$ -
Beginning Fund Balance	\$ 20,381	\$ 20,381	\$ 20,381	\$ 36,764
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 20,381	\$ 20,381	\$ 36,764	\$ 36,764
Unassigned Fund Balance				
Undesignated	\$ 20,381	\$ 20,381	\$ 36,764	\$ 36,764
Total Fund Balance	\$ 20,381	\$ 20,381	\$ 36,764	\$ 36,764

**West Valley-Mission Community College District
Final Budget 2019-2020
Community Education, Workforce and Economic Development - Fund 591**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	3,100,112	3,127,797	2,739,276	2,777,300
898: Transfer In	-	800	800	-
Total Revenues	\$ 3,100,112	\$ 3,128,597	\$ 2,740,076	\$ 2,777,300
Expenditures				
100: Academic Salaries	\$ 131,923	\$ 131,923	\$ 32,414	\$ 80,633
200: Non-Instructional Salaries	1,835,241	1,832,426	1,616,935	1,639,561
300: Employee Benefits	447,243	444,243	338,188	388,444
400: Supplies and Materials	125,025	142,346	65,765	117,068
500: Other Operating Expenses	1,855,648	1,861,977	845,760	944,238
600: Capital Outlay	2,500	6,200	1,820	5,000
730: Transfer Out	5,500	12,150	12,150	5,500
760: Grants/Donations/Scholarships	10,000	10,300	5,295	9,000
Total Expenditures	\$ 4,413,080	\$ 4,441,565	\$ 2,918,327	\$ 3,189,444
Net Change to Fund Balance	\$ (1,312,968)	\$ (1,312,968)	\$ (178,251)	\$ (412,144)
Beginning Fund Balance	\$ 2,385,200	\$ 2,385,200	\$ 2,385,200	\$ 2,206,949
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,072,232	\$ 1,072,232	\$ 2,206,949	\$ 1,794,805
Unassigned Fund Balance				
Undesignated	\$ 1,072,232	\$ 1,072,232	\$ 2,206,949	\$ 1,794,805
Total Fund Balance	\$ 1,072,232	\$ 1,072,232	\$ 2,206,949	\$ 1,794,805

**West Valley-Mission Community College District
Final Budget 2019-2020
Entrepreneurial - Fund 597**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	1,463,847	1,765,718	1,740,873	1,331,300
898: Transfer In	-	194,411	198,017	90,000
Total Revenues	\$ 1,463,847	\$ 1,960,129	\$ 1,938,890	\$ 1,421,300
Expenditures				
100: Academic Salaries	\$ 129,981	\$ 129,981	\$ 102,366	\$ 116,417
200: Non-Instructional Salaries	757,363	801,396	393,448	571,801
300: Employee Benefits	210,882	204,730	76,574	170,861
400: Supplies and Materials	292,543	313,757	113,119	252,092
500: Other Operating Expenses	796,904	1,085,889	785,948	990,791
600: Capital Outlay	240,680	248,454	26,282	322,238
730: Transfer Out	-	32,962	32,961	-
760: Grants/Donations/Scholarships	-	2,834	2,834	-
Total Expenditures	\$ 2,428,353	\$ 2,820,003	\$ 1,533,532	\$ 2,424,200
Net Change to Fund Balance	\$ (964,506)	\$ (859,874)	\$ 405,358	\$ (1,002,900)
Beginning Fund Balance	\$ 1,541,626	\$ 1,541,626	\$ 1,541,626	\$ 1,946,984
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 577,120	\$ 681,752	\$ 1,946,984	\$ 944,084
Unassigned Fund Balance				
Undesignated	\$ 577,120	\$ 681,752	\$ 1,946,984	\$ 944,084
Total Fund Balance	\$ 577,120	\$ 681,752	\$ 1,946,984	\$ 944,084

**West Valley-Mission Community College District
Final Budget 2019-2020
Entrepreneurial - Fund 597**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	727,505	936,033	936,033	775,000
898: Transfer In	-	17,143	17,143	-
Total Revenues	\$ 727,505	\$ 953,176	\$ 953,176	\$ 775,000
Expenditures				
100: Academic Salaries	\$ 73,981	\$ 73,981	\$ 101,106	\$ 71,417
200: Non-Instructional Salaries	346,041	257,788	242,054	151,257
300: Employee Benefits	101,176	98,379	66,052	69,327
400: Supplies and Materials	88,327	108,011	50,255	60,000
500: Other Operating Expenses	315,980	488,408	552,839	482,399
600: Capital Outlay	2,000	2,000	12,650	600
730: Transfer Out	-	17,143	17,143	-
760: Grants/Donations/Scholarships	-	2,834	2,834	-
Total Expenditures	\$ 927,505	\$ 1,048,544	\$ 1,044,933	\$ 835,000
Net Change to Fund Balance	\$ (200,000)	\$ (95,368)	\$ (91,757)	\$ (60,000)
Beginning Fund Balance	\$ 234,282	\$ 234,282	\$ 234,282	\$ 142,525
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 34,282	\$ 138,914	\$ 142,525	\$ 82,525
Unassigned Fund Balance				
Undesignated	\$ 34,282	\$ 138,914	\$ 142,525	\$ 82,525
Total Fund Balance	\$ 34,282	\$ 138,914	\$ 142,525	\$ 82,525

**West Valley-Mission Community College District
Final Budget 2019-2020
Entrepreneurial - Fund 597**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	727,942	796,380	771,857	547,900
898: Transfer In	-	177,268	180,874	90,000
Total Revenues	\$ 727,942	\$ 973,648	\$ 952,731	\$ 637,900
Expenditures				
100: Academic Salaries	\$ 56,000	\$ 56,000	\$ 1,260	\$ 45,000
200: Non-Instructional Salaries	406,718	515,464	136,031	415,940
300: Employee Benefits	109,310	104,590	9,366	101,138
400: Supplies and Materials	203,816	205,346	62,864	191,692
500: Other Operating Expenses	477,924	594,481	233,109	505,392
600: Capital Outlay	238,680	246,454	13,632	321,638
730: Transfer Out	-	15,819	15,818	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 1,492,448	\$ 1,738,154	\$ 472,080	\$ 1,580,800
Net Change to Fund Balance	\$ (764,506)	\$ (764,506)	\$ 480,651	\$ (942,900)
Beginning Fund Balance	\$ 1,273,805	\$ 1,273,805	\$ 1,273,805	\$ 1,754,456
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 509,299	\$ 509,299	\$ 1,754,456	\$ 811,556
Unassigned Fund Balance				
Undesignated	\$ 509,299	\$ 509,299	\$ 1,754,456	\$ 811,556
Total Fund Balance	\$ 509,299	\$ 509,299	\$ 1,754,456	\$ 811,556

**West Valley-Mission Community College District
Final Budget 2019-2020
Entrepreneurial - Fund 597**

District Services

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	8,400	33,305	32,983	8,400
898: Transfer In	-	-	-	-
Total Revenues	\$ 8,400	\$ 33,305	\$ 32,983	\$ 8,400
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	4,604	28,144	15,363	4,604
300: Employee Benefits	396	1,761	1,156	396
400: Supplies and Materials	400	400	-	400
500: Other Operating Expenses	3,000	3,000	-	3,000
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 8,400	\$ 33,305	\$ 16,519	\$ 8,400
Net Change to Fund Balance	\$ -	\$ -	\$ 16,464	\$ -
Beginning Fund Balance	\$ 33,539	\$ 33,539	\$ 33,539	\$ 50,003
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 33,539	\$ 33,539	\$ 50,003	\$ 50,003
Unassigned Fund Balance				
Undesignated	\$ 33,539	\$ 33,539	\$ 50,003	\$ 50,003
Total Fund Balance	\$ 33,539	\$ 33,539	\$ 50,003	\$ 50,003

SECTION IX
FIDUCIARY FUNDS

Section IX

Fiduciary Funds Group

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

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

Student Representative Fee Trust Fund 722 – Mission College records monies collected to support student government representatives stating their positions and viewpoints before city, county, and district government as well as offices and agencies of the State government. The current fee is \$1 per student per semester.

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

Student Body Center Fee Trust Fund 731 – Mission College records monies collected by the District in accordance to Education Code Section 76375, a fee of \$1 per credit hour of instruction, up to \$10 per student per fiscal year for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, refurbish and operate a student center. The fee may be imposed only after an election is held to determine the assessment of the student center fee and is passed by a favorable vote of two-thirds of the students voting. If fees are used to retire debt incurred for the construction or renovation of a student center, the fee will be assessed until the debt is retired.

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

Financial Aid Funds 741 is used to account for the monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

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

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

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

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

**West Valley-Mission Community College District
Final Budget 2019-2020
Fiduciary Funds**

Consolidated (Fund 7xx)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 13,293,460	\$ 10,266,318	\$ 10,266,318	\$ 10,149,535
860: State	590,000	827,744	827,744	590,000
880: Local	2,795,285	7,416,118	7,181,543	3,135,800
898: Transfer In	3,293,000	3,574,100	3,574,102	2,944,259
Total Revenues	\$ 19,971,745	\$ 22,084,280	\$ 21,849,707	\$ 16,819,594
Expenditures				
100: Academic Salaries	\$ 286,978	\$ 273,281	\$ 40,262	\$ 172,929
200: Non-Instructional Salaries	353,189	505,519	699,723	508,429
300: Employee Benefits	375,198	376,992	197,522	220,141
400: Supplies and Materials	42,794	55,013	45,072	50,297
500: Other Operating Expenses	182,700	246,020	225,741	153,000
600: Capital Outlay	25,000	26,600	-	11,000
710: Other Outgo	60,000	86,696	86,696	75,000
730: Transfer Out	150,179	181,737	181,066	143,150
760: Grants/Donations/Scholarships	14,073,047	11,372,610	11,372,778	10,960,615
Total Expenditures	\$ 15,549,085	\$ 13,124,468	\$ 12,848,860	\$ 12,294,561
Net Change to Fund Balance	\$ 4,422,660	\$ 8,959,812	\$ 9,000,847	\$ 4,525,033
Beginning Fund Balance	\$ 79,773,398	\$ 79,773,398	\$ 79,773,398	\$ 88,774,246
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 84,196,058	\$ 88,733,210	\$ 88,774,246	\$ 93,299,279
Restricted Fund Balance				
Restricted for Associated Student Body	\$ 480,669	\$ 443,448	\$ 443,524	\$ 443,524
Restricted for OPEB Trust Fund	69,113,673	73,033,510	73,033,510	73,983,510
Restricted for Pension Stabilization	14,307,821	14,753,936	14,753,936	18,673,195
Restricted for Student Body Center Fee	2,135	239,525	306,773	-
Restricted for Student Financial Aid	44,351	21,056	21,929	21,929
Restricted for Student Representation Fee	-	-	36,004	-
Restricted for Student Scholarships	247,409	241,735	178,570	177,121
Total Fund Balance	\$ 84,196,058	\$ 88,733,210	\$ 88,774,246	\$ 93,299,279

**West Valley-Mission Community College District
Final Budget 2019-2020
Associated Students Trust - Fund 711**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	148,000	182,318	182,393	127,500
898: Transfer In	-	31,000	31,000	-
Total Revenues	\$ 148,000	\$ 213,318	\$ 213,393	\$ 127,500
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	2,000	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	18,800	31,019	31,019	27,500
500: Other Operating Expenses	125,200	188,520	188,520	99,000
600: Capital Outlay	2,000	-	-	1,000
730: Transfer Out	-	31,000	31,000	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 148,000	\$ 250,539	\$ 250,539	\$ 127,500
Net Change to Fund Balance	\$ -	\$ (37,221)	\$ (37,146)	\$ -
Beginning Fund Balance	\$ 480,669	\$ 480,669	\$ 480,669	\$ 443,523
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 480,669	\$ 443,448	\$ 443,523	\$ 443,523
Restricted Fund Balance				
Restricted for Associated Student Body	\$ 480,669	\$ 443,448	\$ 443,523	\$ 443,523
Total Fund Balance	\$ 480,669	\$ 443,448	\$ 443,523	\$ 443,523

**West Valley-Mission Community College District
Final Budget 2019-2020
Associated Students Trust - Fund 711**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	60,000	81,341	81,341	39,500
898: Transfer In	-	31,000	31,000	-
Total Revenues	\$ 60,000	\$ 112,341	\$ 112,341	\$ 39,500
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	8,600	9,552	9,552	9,000
500: Other Operating Expenses	51,400	79,571	79,572	30,500
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	31,000	31,000	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 60,000	\$ 120,123	\$ 120,124	\$ 39,500
Net Change to Fund Balance	\$ -	\$ (7,782)	\$ (7,783)	\$ -
Beginning Fund Balance	\$ 239,141	\$ 239,141	\$ 239,141	\$ 231,358
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 239,141	\$ 231,359	\$ 231,358	\$ 231,358
Restricted Fund Balance				
Restricted for Associated Student Body	\$ 239,141	\$ 231,359	\$ 231,358	\$ 231,358
Total Fund Balance	\$ 239,141	\$ 231,359	\$ 231,358	\$ 231,358

**West Valley-Mission Community College District
Final Budget 2019-2020
Associated Students Trust - Fund 711**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	88,000	100,977	101,052	88,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 88,000	\$ 100,977	\$ 101,052	\$ 88,000
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	-
200: Non-Instructional Salaries	2,000	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	10,200	21,467	21,467	18,500
500: Other Operating Expenses	73,800	108,949	108,948	68,500
600: Capital Outlay	2,000	-	-	1,000
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 88,000	\$ 130,416	\$ 130,415	\$ 88,000
Net Change to Fund Balance	\$ -	\$ (29,439)	\$ (29,363)	\$ -
Beginning Fund Balance	\$ 241,528	\$ 241,528	\$ 241,528	\$ 212,165
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 241,528	\$ 212,089	\$ 212,165	\$ 212,165
Restricted Fund Balance				
Restricted for Associated Student Body	\$ 241,528	\$ 212,089	\$ 212,165	\$ 212,165
Total Fund Balance	\$ 241,528	\$ 212,089	\$ 212,165	\$ 212,165

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Representation Fee Trust - Fund 722**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	15,000	15,000	13,568	15,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 15,000	\$ 15,000	\$ 13,568	\$ 15,000
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	15,566	15,566	8,412	16,004
500: Other Operating Expenses	25,000	25,000	14,718	25,000
600: Capital Outlay	20,000	20,000	-	10,000
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 60,566	\$ 60,566	\$ 23,130	\$ 51,004
Net Change to Fund Balance	\$ (45,566)	\$ (45,566)	\$ (9,562)	\$ (36,004)
Beginning Fund Balance	\$ 45,566	\$ 45,566	\$ 45,566	\$ 36,004
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ 36,004	\$ -
Restricted Fund Balance				
Restricted for Student Representation	\$ -	\$ -	\$ 36,004	\$ -
Total Fund Balance	\$ -	\$ -	\$ 36,004	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Body Center Fee - Fund 731**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	720,000	720,000	550,546	580,500
898: Transfer In	-	237,390	237,392	-
Total Revenues	\$ 720,000	\$ 957,390	\$ 787,938	\$ 580,500
Expenditures				
100: Academic Salaries	\$ 286,978	\$ 273,281	\$ 40,262	\$ 172,929
200: Non-Instructional Salaries	191,707	201,804	397,669	348,618
300: Employee Benefits	374,556	374,556	195,644	219,828
400: Supplies and Materials	8,428	8,428	5,641	6,793
500: Other Operating Expenses	32,500	32,500	22,503	29,000
600: Capital Outlay	3,000	6,600	-	-
730: Transfer Out	112,605	112,605	111,355	110,105
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 1,009,774	\$ 1,009,774	\$ 773,074	\$ 887,273
Net Change to Fund Balance	\$ (289,774)	\$ (52,384)	\$ 14,864	\$ (306,773)
Beginning Fund Balance	\$ 291,909	\$ 291,909	\$ 291,909	\$ 306,773
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,135	\$ 239,525	\$ 306,773	\$ -
Restricted Fund Balance				
Restricted for Student Campus Center	\$ 2,135	\$ 239,525	\$ 306,773	\$ -
Total Fund Balance	\$ 2,135	\$ 239,525	\$ 306,773	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Body Center Fee - Fund 731**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	512,000	512,000	375,791	377,500
898: Transfer In	-	237,390	237,392	-
Total Revenues	\$ 512,000	\$ 749,390	\$ 613,183	\$ 377,500
Expenditures				
100: Academic Salaries	\$ 126,890	\$ 126,890	\$ 38,586	\$ -
200: Non-Instructional Salaries	42,124	42,124	300,871	200,328
300: Employee Benefits	230,381	230,381	164,354	67,067
400: Supplies and Materials	-	-	98	-
500: Other Operating Expenses	-	-	54	-
600: Capital Outlay	-	-	-	-
730: Transfer Out	112,605	112,605	111,355	110,105
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 512,000	\$ 512,000	\$ 615,318	\$ 377,500
Net Change to Fund Balance	\$ -	\$ 237,390	\$ (2,135)	\$ -
Beginning Fund Balance	\$ 2,135	\$ 2,135	\$ 2,135	\$ -
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,135	\$ 239,525	\$ -	\$ -
Restricted Fund Balance				
Restricted for Student Campus Center	\$ 2,135	\$ 239,525	\$ -	\$ -
Total Fund Balance	\$ 2,135	\$ 239,525	\$ -	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Body Center Fee - Fund 731**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	208,000	208,000	174,755	203,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 208,000	\$ 208,000	\$ 174,755	\$ 203,000
Expenditures				
100: Academic Salaries	\$ 160,088	\$ 146,391	\$ 1,676	\$ 172,929
200: Non-Instructional Salaries	149,583	159,680	96,798	148,290
300: Employee Benefits	144,175	144,175	31,290	152,761
400: Supplies and Materials	8,428	8,428	5,543	6,793
500: Other Operating Expenses	32,500	32,500	22,449	29,000
600: Capital Outlay	3,000	6,600	-	-
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 497,774	\$ 497,774	\$ 157,756	\$ 509,773
Net Change to Fund Balance	\$ (289,774)	\$ (289,774)	\$ 16,999	\$ (306,773)
Beginning Fund Balance	\$ 289,774	\$ 289,774	\$ 289,774	\$ 306,773
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ -	\$ -	\$ 306,773	\$ -
Restricted Fund Balance				
Restricted for Student Campus Center	\$ -	\$ -	\$ 306,773	\$ -
Total Fund Balance	\$ -	\$ -	\$ 306,773	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Financial Aid Trust - Fund 741**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 13,293,460	\$ 10,266,318	\$ 10,266,318	\$ 10,149,535
860: State	590,000	827,744	827,744	590,000
880: Local	-	-	-	-
898: Transfer In	-	12,710	12,710	-
Total Revenues	\$ 13,883,460	\$ 11,106,772	\$ 11,106,772	\$ 10,739,535
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	150,124	294,354	292,693	150,124
300: Employee Benefits	-	1,797	1,239	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	-
730: Transfer Out	37,574	38,132	38,711	33,045
760: Grants/Donations/Scholarships	13,695,762	10,795,784	10,796,551	10,556,366
Total Expenditures	\$ 13,883,460	\$ 11,130,067	\$ 11,129,194	\$ 10,739,535
Net Change to Fund Balance	\$ -	\$ (23,295)	\$ (22,422)	\$ -
Beginning Fund Balance	\$ 44,351	\$ 44,351	\$ 44,351	\$ 21,929
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 44,351	\$ 21,056	\$ 21,929	\$ 21,929
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 44,351	\$ 21,056	\$ 21,929	\$ 21,929
Total Fund Balance	\$ 44,351	\$ 21,056	\$ 21,929	\$ 21,929

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Financial Aid Trust - Fund 741**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 6,985,906	\$ 4,495,780	\$ 4,495,780	\$ 4,685,906
860: State	260,000	382,479	382,479	260,000
880: Local	-	-	-	-
898: Transfer In	-	5,737	5,737	-
Total Revenues	\$ 7,245,906	\$ 4,883,996	\$ 4,883,996	\$ 4,945,906
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	150,124	184,332	184,332	150,124
300: Employee Benefits	-	1,797	1,239	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	-
730: Transfer Out	17,868	18,426	18,426	17,868
760: Grants/Donations/Scholarships	7,077,914	4,709,709	4,710,267	4,777,914
Total Expenditures	\$ 7,245,906	\$ 4,914,264	\$ 4,914,264	\$ 4,945,906
Net Change to Fund Balance	\$ -	\$ (30,268)	\$ (30,268)	\$ -
Beginning Fund Balance	\$ 30,268	\$ 30,268	\$ 30,268	\$ -
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 30,268	\$ -	\$ -	\$ -
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 30,268	\$ -	\$ -	\$ -
Total Fund Balance	\$ 30,268	\$ -	\$ -	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Student Financial Aid Trust - Fund 741**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ 6,307,554	\$ 5,770,538	\$ 5,770,538	\$ 5,463,629
860: State	330,000	445,265	445,265	330,000
880: Local	-	-	-	-
898: Transfer In	-	6,972	6,972	-
Total Revenues	\$ 6,637,554	\$ 6,222,775	\$ 6,222,775	\$ 5,793,629
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	110,022	108,361	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	-
730: Transfer Out	19,706	19,706	20,285	15,177
760: Grants/Donations/Scholarships	6,617,848	6,086,075	6,086,284	5,778,452
Total Expenditures	\$ 6,637,554	\$ 6,215,803	\$ 6,214,930	\$ 5,793,629
Net Change to Fund Balance	\$ -	\$ 6,972	\$ 7,845	\$ -
Beginning Fund Balance	\$ 14,083	\$ 14,083	\$ 14,083	\$ 21,928
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 14,083	\$ 21,055	\$ 21,928	\$ 21,928
Restricted Fund Balance				
Restricted for Student Financial Aid	\$ 14,083	\$ 21,055	\$ 21,928	\$ 21,928
Total Fund Balance	\$ 14,083	\$ 21,055	\$ 21,928	\$ 21,928

**West Valley-Mission Community College District
Final Budget 2019-2020
Scholarship Funds**

Consolidated (Fund 751 and 752)

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	387,285	581,152	517,388	412,800
898: Transfer In	-	-	-	-
Total Revenues	\$ 387,285	\$ 581,152	\$ 517,388	\$ 412,800
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	9,358	9,361	9,361	9,687
300: Employee Benefits	642	639	639	313
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	377,285	576,826	576,227	404,249
Total Expenditures	\$ 387,285	\$ 586,826	\$ 586,227	\$ 414,249
Net Change to Fund Balance	\$ -	\$ (5,674)	\$ (68,839)	\$ (1,449)
Beginning Fund Balance	\$ 247,409	\$ 247,409	\$ 247,409	\$ 178,570
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 247,409	\$ 241,735	\$ 178,570	\$ 177,121
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 247,409	\$ 241,735	\$ 178,570	\$ 177,121
Total Fund Balance	\$ 247,409	\$ 241,735	\$ 178,570	\$ 177,121

**West Valley-Mission Community College District
Final Budget 2019-2020
Scholarship - Fund 751 and 752**

West Valley College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	173,035	261,385	255,851	241,300
898: Transfer In	-	-	-	-
Total Revenues	\$ 173,035	\$ 261,385	\$ 255,851	\$ 241,300
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	9,358	9,361	9,361	4,687
300: Employee Benefits	642	639	639	313
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	163,035	251,385	251,936	237,749
Total Expenditures	\$ 173,035	\$ 261,385	\$ 261,936	\$ 242,749
Net Change to Fund Balance	\$ -	\$ -	\$ (6,085)	\$ (1,449)
Beginning Fund Balance	\$ 32,867	\$ 32,867	\$ 32,867	\$ 26,782
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 32,867	\$ 32,867	\$ 26,782	\$ 25,333
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 32,867	\$ 32,867	\$ 26,782	\$ 25,333
Total Fund Balance	\$ 32,867	\$ 32,867	\$ 26,782	\$ 25,333

**West Valley-Mission Community College District
Final Budget 2019-2020
Scholarship - Fund 751 and 752**

Mission College

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	214,250	319,767	261,537	171,500
898: Transfer In	-	-	-	-
Total Revenues	\$ 214,250	\$ 319,767	\$ 261,537	\$ 171,500
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	-
200: Non-Instructional Salaries	-	-	-	5,000
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	214,250	325,441	324,291	166,500
Total Expenditures	\$ 214,250	\$ 325,441	\$ 324,291	\$ 171,500
Net Change to Fund Balance	\$ -	\$ (5,674)	\$ (62,754)	\$ -
Beginning Fund Balance	\$ 214,542	\$ 214,542	\$ 214,542	\$ 151,788
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 214,542	\$ 208,868	\$ 151,788	\$ 151,788
Restricted Fund Balance				
Restricted for Student Scholarships	\$ 214,542	\$ 208,868	\$ 151,788	\$ 151,788
Total Fund Balance	\$ 214,542	\$ 208,868	\$ 151,788	\$ 151,788

**West Valley-Mission Community College District
Final Budget 2019-2020
OPEB Trust - Fund 791**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	1,000,000	4,933,208	4,933,208	1,000,000
898: Transfer In	-	-	-	-
Total Revenues	\$ 1,000,000	\$ 4,933,208	\$ 4,933,208	\$ 1,000,000
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	45,000	58,371	58,371	50,000
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 45,000	\$ 58,371	\$ 58,371	\$ 50,000
Net Change to Fund Balance	\$ 955,000	\$ 4,874,837	\$ 4,874,837	\$ 950,000
Beginning Fund Balance	\$ 68,158,673	\$ 68,158,673	\$ 68,158,673	\$ 73,033,510
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 69,113,673	\$ 73,033,510	\$ 73,033,510	\$ 73,983,510
Restricted Fund Balance				
Restricted for OPEB	\$ 69,113,673	\$ 73,033,510	\$ 73,033,510	\$ 73,983,510
Total Fund Balance	\$ 69,113,673	\$ 73,033,510	\$ 73,033,510	\$ 73,983,510

**West Valley-Mission Community College District
Final Budget 2019-2020
Pension Stabilization Trust - Fund 792**

Districtwide

	Final Budget 2018-19	Working Budget 2018-19	Actual 2018-19	Final Budget 2019-20
Revenues				
810: Federal	\$ -	\$ -	\$ -	\$ -
860: State	-	-	-	-
880: Local	525,000	984,440	984,440	1,000,000
898: Transfer In	3,293,000	3,293,000	3,293,000	2,944,259
Total Revenues	\$ 3,818,000	\$ 4,277,440	\$ 4,277,440	\$ 3,944,259
Expenditures				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	15,000	28,325	28,325	25,000
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 15,000	\$ 28,325	\$ 28,325	\$ 25,000
Net Change to Fund Balance	\$ 3,803,000	\$ 4,249,115	\$ 4,249,115	\$ 3,919,259
Beginning Fund Balance	\$ 10,504,821	\$ 10,504,821	\$ 10,504,821	\$ 14,753,936
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 14,307,821	\$ 14,753,936	\$ 14,753,936	\$ 18,673,195
Restricted Fund Balance				
Restricted for Pension Stabilization	\$ 14,307,821	\$ 14,753,936	\$ 14,753,936	\$ 18,673,195
Total Fund Balance	\$ 14,307,821	\$ 14,753,936	\$ 14,753,936	\$ 18,673,195

ATTACHMENTS

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

	Unrestricted General Fund 110			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ -	\$ 8,354	\$ 11,561	\$ 5,387
860: State Revenue	8,353,919	8,438,045	9,032,613	9,218,392
880: Local Revenue	126,405,183	131,731,465	142,411,032	155,212,876
898: Transfer In	100,063	34,387	19,813	-
Total Revenues	\$ 134,859,165	\$ 140,212,251	\$ 151,475,019	\$ 164,436,655
Expenditures:				
100: Academic Salaries	\$ 46,821,786	\$ 50,468,054	\$ 55,377,757	\$ 51,895,843
200: Non-Instructional Salaries	19,555,118	22,424,846	24,166,136	25,452,112
300: Employee Benefits	22,393,022	25,739,645	29,065,927	31,984,340
400: Supplies and Materials	876,941	723,090	724,872	886,675
500: Other Operating Expenses	9,195,341	9,673,536	12,849,773	12,510,816
600: Capital Outlay	756,594	782,221	2,091,485	302,882
710: Other Outgo	4,708	7,458	19,303,214	20,011,438
730: Transfer Out	21,701,536	21,238,453	12,686,607	18,709,307
760: Grants/Donations/Scholarships	154,120	135,033	177,596	197,791
790: Contingency Holding	-	-	-	4,679,425
Total Expenditures	\$ 121,459,166	\$ 131,192,336	\$ 156,443,367	\$ 166,630,629
Net Change in Fund Balance	\$ 13,399,999	\$ 9,019,915	\$ (4,968,348)	\$ (2,193,974)
Beginning Fund Balance	\$ 39,172,198	\$ 51,303,875	\$ 60,323,790	\$ 55,355,442
Fund Balance Adjustment	\$ (1,268,322)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 51,303,875	\$ 60,323,790	\$ 55,355,442	\$ 53,161,468

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

Restricted General Funds (Grants & Categorical) 12x/13x				Other Restricted General Fund 137			
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ 3,626,490	\$ 4,651,230	\$ 4,287,851	\$ 7,556,212	\$ -	\$ -	\$ -	\$ -
13,864,256	15,784,770	17,415,058	22,575,575	-	-	-	-
2,418,556	3,406,813	2,104,826	4,400,007	142,632	161,800	168,349	163,213
46,749	50,957	38,711	33,045	1,616	1,568	1,461	2,000
\$ 19,956,051	\$ 23,893,770	\$ 23,846,446	\$ 34,564,839	\$ 144,248	\$ 163,368	\$ 169,810	\$ 165,213
\$ 3,537,377	\$ 4,021,040	\$ 4,226,553	\$ 4,382,602	\$ -	\$ -	\$ -	\$ -
5,193,947	5,916,429	6,139,669	7,422,093	-	19,860	18,794	13,204
1,987,067	2,734,721	3,653,238	3,745,409	-	1,311	1,123	1,313
1,288,146	1,430,663	1,745,125	2,651,832	-	779	639	-
5,260,285	6,325,314	4,400,524	11,410,408	144,248	141,418	149,254	150,696
1,658,031	1,204,062	938,727	2,136,396	-	-	-	-
667	-	-	-	-	-	-	-
70,504	62,479	77,180	48,532	-	-	-	-
1,105,125	2,190,029	2,547,503	3,123,206	-	-	-	-
-	-	-	30,000	-	-	-	-
\$ 20,101,149	\$ 23,884,737	\$ 23,728,519	\$ 34,950,478	\$ 144,248	\$ 163,368	\$ 169,810	\$ 165,213
\$ (145,098)	\$ 9,033	\$ 117,927	\$ (385,639)	\$ -	\$ -	\$ -	\$ -
\$ 300,225	\$ 269,524	\$ 278,557	\$ 396,484	\$ -	\$ -	\$ -	\$ -
\$ 114,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 269,524	\$ 278,557	\$ 396,484	\$ 10,845	\$ -	\$ -	\$ -	\$ -

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

	Health Services Fund 138			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ 733	\$ 279	\$ -	\$ 84,823
860: State Revenue	-	-	-	-
880: Local Revenue	678,211	692,444	721,402	704,500
898: Transfer In	8,295	122,584	140,445	403,500
Total Revenues	\$ 687,239	\$ 815,307	\$ 861,847	\$ 1,192,823
Expenditures:				
100: Academic Salaries	\$ 126,890	\$ 177,041	\$ 215,163	\$ 298,279
200: Non-Instructional Salaries	379,137	348,350	425,888	463,091
300: Employee Benefits	134,239	159,297	215,650	267,858
400: Supplies and Materials	11,790	13,870	12,644	22,504
500: Other Operating Expenses	30,411	31,121	21,428	141,091
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	-
730: Transfer Out	-	275	157	-
760: Grants/Donations/Scholarships	-	-	-	-
790: Contingency Holding	-	-	-	-
Total Expenditures	\$ 682,467	\$ 729,954	\$ 890,930	\$ 1,192,823
Net Change in Fund Balance	\$ 4,772	\$ 85,353	\$ (29,083)	\$ -
Beginning Fund Balance	\$ 521,372	\$ 526,144	\$ 611,497	\$ 582,414
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 526,144	\$ 611,497	\$ 582,414	\$ 582,414

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

Parking Fund 139				Total General Funds			
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ -	\$ -	\$ -	\$ -	\$ 3,627,223	\$ 4,659,863	\$ 4,299,412	\$ 7,646,422
-	-	-	-	22,218,175	24,222,815	26,447,671	31,793,967
1,689,727	1,730,641	1,699,599	1,665,000	131,334,309	137,723,163	147,105,208	162,145,596
3,120	2,225	-	-	159,843	211,721	200,430	438,545
\$ 1,692,847	\$ 1,732,866	\$ 1,699,599	\$ 1,665,000	\$ 157,339,550	\$ 166,817,562	\$ 178,052,721	\$ 202,024,530
\$ -	\$ -	\$ -	\$ -	\$ 50,486,053	\$ 54,666,135	\$ 59,819,473	\$ 56,576,724
1,054,493	817,321	1,020,954	1,115,558	26,182,695	29,526,806	31,771,441	34,466,058
424,430	325,165	420,676	467,160	24,938,758	28,960,139	33,356,614	36,466,080
29,733	20,732	24,370	24,500	2,206,610	2,189,134	2,507,650	3,585,511
226,769	164,941	98,984	233,054	14,857,054	16,336,330	17,519,963	24,446,065
44,883	5,886	7,159	35,000	2,459,508	1,992,169	3,037,371	2,474,278
-	-	-	-	5,375	7,458	19,303,214	20,011,438
-	-	-	-	21,772,040	21,301,207	12,763,944	18,757,839
-	-	-	-	1,259,245	2,325,062	2,725,099	3,320,997
-	-	-	-	-	-	-	4,709,425
\$ 1,780,308	\$ 1,334,045	\$ 1,572,143	\$ 1,875,272	\$ 144,167,338	\$ 157,304,440	\$ 182,804,769	\$ 204,814,415
\$ (87,461)	\$ 398,821	\$ 127,456	\$ (210,272)	\$ 13,172,212	\$ 9,513,122	\$ (4,752,048)	\$ (2,789,885)
\$ 694,515	\$ 607,054	\$ 1,005,875	\$ 1,133,331	\$ 40,688,310	\$ 52,706,597	\$ 62,219,719	\$ 62,219,719
\$ -	\$ -	\$ -	\$ -	\$ (1,153,925)	\$ -	\$ -	\$ -
\$ 607,054	\$ 1,005,875	\$ 1,133,331	\$ 923,059	\$ 52,706,597	\$ 62,219,719	\$ 57,467,671	\$ 59,429,834

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

	Debt Service Funds 21x/29x				Capital Project	
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18
Revenues:						
810: Federal Revenue	\$ 1,650,474	\$ 1,648,799	\$ 1,585,571	\$ 843,063	\$ -	\$ -
860: State Revenue	90,755	90,163	88,592	-	5,019,362	2,718,487
880: Local Revenue	25,416,874	27,654,447	29,529,114	41,713,888	4,151,989	6,510,505
894: Sales of Bond Proceeds	-	10,284,595	13,486,058	-	-	99,648,653
898: Transfer In	11,809,724	10,848,131	9,025,248	10,385,153	45,175	314,003
Total Revenues	\$ 38,967,827	\$ 50,526,135	\$ 53,714,583	\$ 52,942,104	\$ 9,216,526	\$ 109,191,648
Expenditures:						
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-	794,200	945,330
300: Employee Benefits	7,167,886	7,032,018	4,384,523	5,148,736	285,826	324,801
400: Supplies and Materials	-	-	-	-	90,873	94,504
500: Other Operating Expenses	48,763	46,507	65,710	64,000	2,600,912	1,442,855
600: Capital Outlay	-	-	-	-	65,760,911	68,373,541
710: Other Outgo	36,010,012	38,106,834	36,407,333	46,083,243	5,900	7,150
730: Transfer Out	5,806,834	-	494,002	-	-	4,256
760: Grants/Donations/Scholarships	-	-	-	-	-	-
790: Contingency Holding	-	-	-	-	-	-
Total Expenditures	\$ 49,033,495	\$ 45,185,359	\$ 41,351,568	\$ 51,295,979	\$ 69,538,622	\$ 71,192,437
Net Change in Fund Balance	\$ (10,065,668)	\$ 5,340,776	\$ 12,363,015	\$ 1,646,125	\$ (60,322,096)	\$ 37,999,211
Beginning Fund Balance	\$ 54,003,344	\$ 43,937,677	\$ 49,278,453	\$ 61,641,468	\$ 171,963,893	\$ 111,641,797
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 43,937,677	\$ 49,278,453	\$ 61,641,468	\$ 63,287,593	\$ 111,641,797	\$ 149,641,008

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

Funds 410/430		Child Development Fund 330				Total Government Funds			
Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ -	\$ -	\$ 44,496	\$ 35,010	\$ 39,276	\$ 41,500	\$ 5,322,192	\$ 6,343,672	\$ 5,924,259	\$ 8,530,985
1,577,638	1,896,334	373,540	287,571	424,394	444,691	27,701,833	27,319,036	28,538,295	34,134,992
6,357,438	9,150,536	1,644,859	1,756,731	1,852,796	1,890,000	162,548,031	173,644,846	184,844,556	214,900,020
149,235,000	-	-	-	-	-	-	109,933,248	162,721,058	-
-	5,000,000	39,360	29,985	18,943	48,532	12,054,102	11,403,840	9,244,621	15,872,230
\$ 157,170,076	\$ 16,046,870	\$ 2,102,255	\$ 2,109,297	\$ 2,335,409	\$ 2,424,723	\$ 207,626,158	\$ 328,644,642	\$ 391,272,789	\$ 273,438,227
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,486,053	\$ 54,666,135	\$ 59,819,473	\$ 56,576,724
788,160	1,289,463	1,286,873	1,372,233	1,478,491	1,626,561	28,263,768	31,844,369	34,038,092	37,382,082
292,507	513,064	489,928	536,211	589,967	754,996	32,882,398	36,853,169	38,623,611	42,882,876
25,442	92,975	61,621	65,955	73,783	100,706	2,359,105	2,349,593	2,606,875	3,779,192
1,917,676	9,345,169	12,742	26,014	42,086	51,372	17,519,471	17,851,706	19,545,435	33,906,606
33,875,860	265,211,933	-	-	-	500	68,220,418	70,365,710	36,913,231	267,686,711
7,150	5,000	-	-	-	-	36,021,287	38,121,442	55,717,697	66,099,681
-	-	12,000	12,000	7,607	-	27,590,874	21,317,463	13,265,553	18,757,839
-	-	21,247	25,801	12,764	14,850	1,280,492	2,350,863	2,737,863	3,335,847
-	-	-	-	-	-	-	-	-	4,709,425
\$ 36,906,795	\$ 276,457,604	\$ 1,884,411	\$ 2,038,214	\$ 2,204,698	\$ 2,548,985	\$ 264,623,866	\$ 275,720,450	\$ 263,267,830	\$ 535,116,983
\$ 120,263,281	\$ (260,410,734)	\$ 217,844	\$ 71,083	\$ 130,711	\$ (124,262)	\$ (56,997,708)	\$ 52,924,192	\$ 128,004,959	\$ (261,678,756)
\$ 149,641,008	\$ 269,904,289	\$ 288,781	\$ 488,529	\$ 559,612	\$ 690,323	\$ 266,944,328	\$ 208,774,599	\$ 261,698,791	\$ 389,703,750
\$ -	\$ -	\$ (18,096)	\$ -	\$ -	\$ -	\$ (1,172,021)	\$ -	\$ -	\$ -
\$ 269,904,289	\$ 9,493,555	\$ 488,529	\$ 559,612	\$ 690,323	\$ 566,061	\$ 208,774,599	\$ 261,698,791	\$ 389,703,750	\$ 128,024,994

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

	Associate Student Body Fund 711			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ -	\$ -	\$ -	\$ -
860: State Revenue	-	-	-	-
880: Local Revenue	203,230	186,075	182,393	127,500
898: Transfer In	-	-	31,000	-
Total Revenues	\$ 203,230	\$ 186,075	\$ 213,393	\$ 127,500
Expenditures:				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	111	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	21,292	21,177	31,019	27,500
500: Other Operating Expenses	143,051	193,617	188,520	99,000
600: Capital Outlay	-	-	-	1,000
710: Other Outgo	-	-	-	-
730: Transfer Out	-	13,884	31,000	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ 164,343	\$ 228,789	\$ 250,539	\$ 127,500
Net Change in Fund Balance	\$ 38,887	\$ (42,714)	\$ (37,146)	\$ -
Beginning Fund Balance	\$ 484,496	\$ 523,383	\$ 480,669	\$ 443,523
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 523,383	\$ 480,669	\$ 443,523	\$ 443,523

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

Student Representation Fee Fund 722				Student Body Center Fee Fund 731			
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
14,917	14,289	13,568	15,000	750,226	753,193	550,546	580,500
-	-	-	-	3,886	223,678	237,392	-
\$ 14,917	\$ 14,289	\$ 13,568	\$ 15,000	\$ 754,112	\$ 976,871	\$ 787,938	\$ 580,500
\$ -	\$ -	\$ -	\$ -	\$ 171,388	\$ 118,782	\$ 40,262	\$ 172,929
-	-	-	-	515,550	492,691	397,669	348,618
-	-	-	-	279,090	238,159	195,644	219,828
-	890	8,412	16,004	37,865	22,582	5,641	6,793
5,288	5,929	14,718	25,000	69,367	38,534	22,503	29,000
-	-	-	10,000	6,726	5,393	-	-
-	-	-	-	-	-	-	-
-	-	-	-	111,143	113,093	111,355	110,105
-	-	-	-	25,564	30,318	-	-
\$ 5,288	\$ 6,819	\$ 23,130	\$ 51,004	\$ 1,216,693	\$ 1,059,552	\$ 773,074	\$ 887,273
\$ 9,629	\$ 7,470	\$ (9,562)	\$ (36,004)	\$ (462,581)	\$ (82,681)	\$ 14,864	\$ (306,773)
\$ 28,467	\$ 38,096	\$ 45,566	\$ 36,004	\$ 837,171	\$ 374,590	\$ 291,909	\$ 306,773
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 38,096	\$ 45,566	\$ 36,004	\$ -	\$ 374,590	\$ 291,909	\$ 306,773	\$ -

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

	Student Financial Aid Fund 741			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ 10,956,446	\$ 11,133,454	\$ 10,266,318	\$ 10,149,535
860: State Revenue	819,414	858,818	827,744	590,000
880: Local Revenue	-	-	-	-
898: Transfer In	-	-	12,710	-
Total Revenues	\$ 11,775,860	\$ 11,992,272	\$ 11,106,772	\$ 10,739,535
Expenditures:				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	248,495	265,239	292,693	150,124
300: Employee Benefits	-	-	1,239	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	-	-
730: Transfer Out	44,879	43,051	38,711	33,045
760: Grants/Donations/Scholarships	11,490,191	11,683,773	10,796,551	10,556,366
Total Expenditures	\$ 11,783,565	\$ 11,992,063	\$ 11,129,194	\$ 10,739,535
Net Change in Fund Balance	\$ (7,705)	\$ 209	\$ (22,422)	\$ -
Beginning Fund Balance	\$ 51,847	\$ 44,142	\$ 44,351	\$ 21,929
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 44,142	\$ 44,351	\$ 21,929	\$ 21,929

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds

Scholarship Funds 75x				Other Trust Fund 791			
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
394,986	463,028	517,388	412,800	5,349,830	4,663,393	4,933,208	1,000,000
-	-	-	-	15,806,834	-	-	-
\$ 394,986	\$ 463,028	\$ 517,388	\$ 412,800	\$ 21,156,664	\$ 4,663,393	\$ 4,933,208	\$ 1,000,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	9,361	9,687	-	-	-	-
-	-	639	313	-	-	-	-
-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
100,586	-	-	-	43,646	56,796	58,371	50,000
216,123	401,184	576,227	404,249	-	-	-	-
\$ 316,746	\$ 401,184	\$ 586,227	\$ 414,249	\$ 43,646	\$ 56,796	\$ 58,371	\$ 50,000
\$ 78,240	\$ 61,844	\$ (68,839)	\$ (1,449)	\$ 21,113,018	\$ 4,606,597	\$ 4,874,837	\$ 950,000
\$ 107,325	\$ 185,565	\$ 247,409	\$ 178,570	\$ 42,439,058	\$ 63,552,076	\$ 68,158,673	\$ 73,033,510
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 185,565	\$ 247,409	\$ 178,570	\$ 177,121	\$ 63,552,076	\$ 68,158,673	\$ 73,033,510	\$ 73,983,510

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

	Pension Stabilization Trust Fund 792			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ -	\$ -	\$ -	\$ -
860: State Revenue	-	-	-	-
880: Local Revenue	-	4,821	984,440	1,000,000
898: Transfer In	-	10,500,000	3,293,000	2,944,259
Total Revenues	\$ -	\$10,504,821	\$ 4,277,440	\$ 3,944,259
Expenditures:				
100: Academic Salaries	\$ -	\$ -	\$ -	\$ -
200: Non-Instructional Salaries	-	-	-	-
300: Employee Benefits	-	-	-	-
400: Supplies and Materials	-	-	-	-
500: Other Operating Expenses	-	-	-	-
600: Capital Outlay	-	-	-	-
710: Other Outgo	-	-	28,325	25,000
730: Transfer Out	-	-	-	-
760: Grants/Donations/Scholarships	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 28,325	\$ 25,000
Net Change in Fund Balance	\$ -	\$10,504,821	\$ 4,249,115	\$ 3,919,259
Beginning Fund Balance	\$ -		\$ 10,504,821	\$ 14,753,936
Fund Balance Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$10,504,821	\$ 14,753,936	\$ 18,673,195

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

Total Fiduciary Funds				
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20	
\$ 10,956,446	\$ 11,133,454	\$ 10,266,318	\$ 10,149,535	
819,414	858,818	827,744	590,000	
6,713,189	6,084,799	7,181,543	3,135,800	
15,810,720	10,723,678	3,574,102	2,944,259	
\$ 34,299,769	\$ 28,800,749	\$ 21,849,707	\$ 16,819,594	
\$ 171,388	\$ 118,782	\$ 40,262	\$ 172,929	
764,045	758,041	699,723	508,429	
279,090	238,159	197,522	220,141	
59,157	44,649	45,072	50,297	
217,743	238,080	225,741	153,000	
6,726	5,393	-	11,000	
43,646	56,796	86,696	75,000	
256,608	170,028	181,066	143,150	
11,731,878	12,115,275	11,372,778	10,960,615	
\$ 13,530,281	\$ 13,745,203	\$ 12,848,860	\$ 12,294,561	
\$ 20,769,488	\$ 15,055,546	\$ 9,000,847	\$ 4,525,033	
\$ 43,948,364	\$ 64,717,852	\$ 79,773,398	\$ 88,774,245	
\$ -			\$ -	
\$ 64,717,852	\$ 79,773,398	\$ 88,774,245	\$ 93,299,278	

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

	Proprietary Funds 59x			
	Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
Revenues:				
810: Federal Revenue	\$ -	\$ -	\$ -	\$ -
860: State Revenue	-	-	-	-
880: Local Revenue	4,288,489	5,455,637	4,670,124	4,118,600
894: Sales of Bond Proceeds	-	-	-	-
898: Transfer In	78,986	591,235	198,817	90,000
Total Revenues	\$ 4,367,475	\$ 6,046,872	\$ 4,868,941	\$ 4,208,600
Expenditures:				
100: Academic Salaries	\$ 265,153	\$ 168,592	\$ 134,780	\$ 197,050
200: Non-Instructional Salaries	2,086,527	2,557,748	2,115,274	2,211,362
300: Employee Benefits	464,168	613,960	472,888	559,305
400: Supplies and Materials	291,909	362,529	179,581	369,660
500: Other Operating Expenses	1,584,064	2,327,891	1,641,586	1,944,529
600: Capital Outlay	207,707	245,367	28,102	327,238
710: Other Outgo	-	-	-	-
730: Transfers Out	96,327	1,195,915	45,111	5,500
760: Grants/Donations/Scholarships	26,684	21,859	8,129	9,000
790: Contingency Holding	-	-	-	-
Total Expenditures	\$ 5,022,539	\$ 7,493,861	\$ 4,625,451	\$ 5,623,644
Net Change in Fund Balance	\$ (655,064)	\$ (1,446,989)	\$ 243,490	\$ (1,415,044)
Beginning Fund Balance	\$ 6,145,561	\$ 5,394,196	\$ 3,947,207	\$ 4,190,697
Fund Balance Adjustment	\$ (96,301)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,394,196	\$ 3,947,207	\$ 4,190,697	\$ 2,775,653

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District
Final Budget 2019-2020
Consolidated Summary for All Funds**

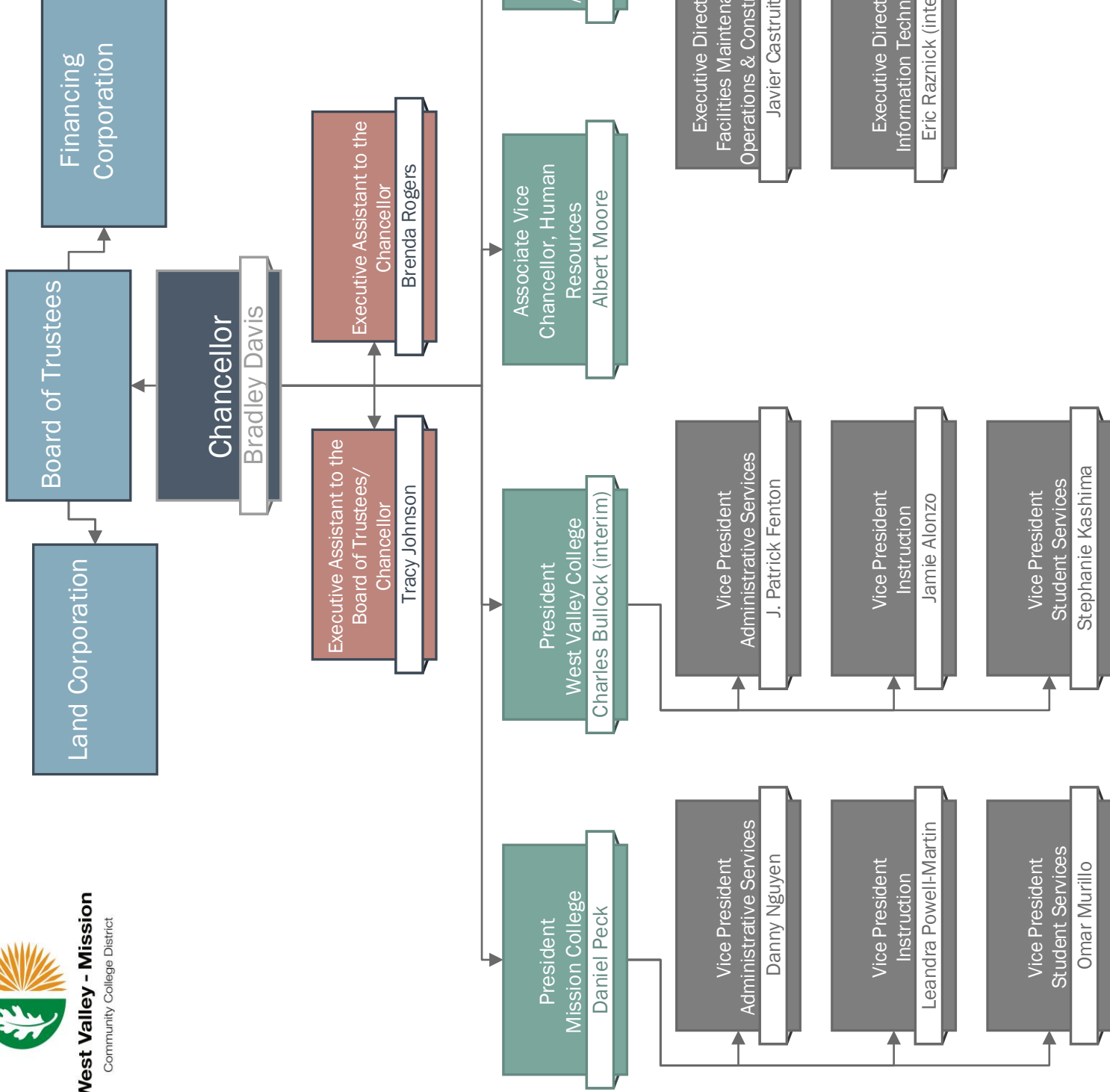
Consolidated Summary All Funds			
Actual FY16/17	Actual FY17/18	Actual FY18/19	Final Budget FY19/20
\$ 16,278,637	\$ 17,477,126	\$ 16,190,577	\$ 18,680,520
28,521,247	28,177,854	29,366,039	34,724,992
173,549,709	185,185,282	196,696,223	222,154,420
-	109,933,248	162,721,058	-
27,943,809	22,718,753	13,017,540	18,906,489
\$ 246,293,402	\$ 363,492,263	\$ 417,991,437	\$ 294,466,421
\$ 50,922,593	\$ 54,953,509	\$ 59,994,515	\$ 56,946,703
31,114,341	35,160,158	36,853,089	40,101,873
33,625,655	37,705,288	39,294,021	43,662,322
2,710,171	2,756,771	2,831,528	4,199,149
19,321,278	20,417,677	21,412,762	36,004,135
68,434,851	70,616,470	36,941,333	268,024,949
36,064,933	38,178,238	55,804,393	66,174,681
27,943,809	22,683,406	13,491,730	18,906,489
13,039,055	14,487,997	14,118,770	14,305,462
-	-	-	4,709,425
\$ 283,176,686	\$ 296,959,514	\$ 280,742,141	\$ 553,035,188
\$ (36,883,284)	\$ 66,532,749	\$ 137,249,296	\$ (258,568,767)
\$ 317,038,256	\$ 278,886,647	\$ 345,419,396	\$ 482,668,692
\$ (1,268,325)	\$ -	\$ -	\$ -
\$ 278,886,647	\$ 345,419,396	\$ 482,668,692	\$ 224,099,925

West Valley-Mission Community College District 2019 Budget Calendar

DEADLINE	EVENTS
<u>JANUARY</u>	
January 10, 2019	Governor's State Budget
January 14, 2019	District Council review Budget Calendar
January 14, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
January 15, 2019	320 Report (P-1 Enrollment Data) Due to State Chancellor's Office
January 16, 2019	Governor's Proposed Budget ACCCA/ACBO Workshop
January 22, 2019	Board of Trustees approve Budget Calendar
<u>FEBRUARY</u>	
February 11, 2019	District Council review Second Quarter Financials and Budget Adjustments
February 11, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
February 15, 2019	311 Second Quarter Report Due to State Chancellor's Office
<u>MARCH</u>	
March 5, 2019	Board of Trustees approve the Second Quarter Financials and Budget Adjustments
March 11, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
March 22, 2019	Freeze Position Control File and provide college with working version of detail line items for Tentative Budget
March 25, 2019	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Tentative Budget
<u>APRIL</u>	
April 2, 2019	Provide preliminary simulation of RAM Model to College
April 2, 2019	Board of Trustees provide budget guidelines for next fiscal year
April 8, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
April 12, 2019	College submits budget detail line items for Tentative Budget
April 22, 2019	320 Report (P-2 Enrollment Data) Due to State Chancellor's Office
April 22, 2019	Provide College with worksheet for June 30th estimated actuals - Tentative Budget
April 26, 2019	College submits <u>June 30th estimated actuals</u> to District for Tentative Budget
April 29, 2019	District Council review revenue projections and Resource Allocation Model for Tentative Budget
<u>MAY</u>	
May 2019	Governor's May Revise
May 13, 2019	District Council review Third Quarter Financials and Budget Adjustments
May 13, 2019	District Enrollment Management Committee recommends FTES Goals for Final Budget
May 13, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
May 15, 2019	311 Third Quarter Report Due to State Chancellor's Office
May 24, 2019	Complete Tentative Budget
May 27, 2019	District Council review Draft Tentative Budget Documents
<u>JUNE</u>	
June 10, 2019	Board of Trustees Audit Budget & Oversight Committee Meeting (ABOC)
June 11, 2019	Board of Trustees approve the Third Quarter Financials and Budget Adjustments
June 11, 2019	Board of Trustees approve the Tentative Budget
June 24, 2019	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Final Budget
June 28, 2019	Load Tentative Budget in financial system
June 30, 2019	Approval of State Final Budget
<u>JULY</u>	
July 8, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
July 12, 2019	Freeze Position Control File and provide college with working version of detail line items for Final Budget
July 15, 2019	320 Report (Annual Enrollment Data P-3) Due to State Chancellor's Office
July 19, 2019	Provide college with Resource Allocation Model for Final Budget
<u>AUGUST</u>	
August 2019	State Budget Workshop
August 2, 2019	Fiscal Year End Close
August 9, 2019	College submits budget detail line items for Final Budget
August 12, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
August 16, 2019	Complete Final Budget
August 26, 2019	District Council review Final Budget, Fourth Quarter Financials and Budget Adjustments
<u>SEPTEMBER</u>	
September 3, 2019	Board of Trustees approve the Final Budget, Fourth Quarter Financials and Budget Adjustments
September 6, 2019	Load Final Budget in financial system
September 9, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<u>OCTOBER</u>	
October 14, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
October 15, 2019	311 Annual Financial and Budget Report due to State Chancellor's Office
<u>NOVEMBER</u>	
November 2019	District Enrollment Management Committee recommends FTES Goals for Tentative Budget
November 2019	Performance Goals Committee recommends efficiency (WSCH) target for Tentative Budget
November 1, 2019	320 Report (Recalc Enrollment Data) due to State Chancellor's office
November 4, 2019	District Council review First Quarter Financials and Budget Adjustments
November 11, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
November 12, 2019	Board of Trustees approve the First Quarter Financials and Budget Adjustments
November 15, 2019	311 First Quarter Report Due to State Chancellor's Office
<u>DECEMBER</u>	
December 9, 2019	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)



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 Fund
- Farm Operations Fund
- Revenue Bond Projection Fund
- Other Special Revenue Fund

Capital Projects Funds

- Capital Outlay Projects Fund
- Revenue Bond Construction Fund

Proprietary Funds Group

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

Enterprise Funds

- Bookstore Fund
- Cafeteria Fund

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

Fiduciary Funds Group

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

Trust Funds

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

Agency Funds

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

List of Funds

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

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

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

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

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

Revenues

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

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

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

Expenditures

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

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

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

Instructional Programs

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

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

Administrative and Support Programs

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

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

Glossary of Finance Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance - The difference between assets and liabilities.

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

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

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

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

Headcount - An unduplicated count of enrolled students.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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