



**West Valley - Mission**

Community College District

# July 1, 2020 – June 30, 2021 Final Budget



WVC – Che School of Professional Studies



MC – Student Engagement Center

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



## FOREWORD

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

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

The enclosed budget document will present each individual fund by entity, fund, and fund group. The budgets will be used as a guide to ensure 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 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 released on June 30, 2020, 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, 2020. Due to impacts from COVID-19, the State Chancellor's Office has extended the deadline to adopt the Final Budget for FY 20/21 to October 31, 2020.

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## BOARD OF TRUSTEES

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<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Susan Fish	President	2022
Adrienne Gray	Member	2020
Anne Kepner	Member	2022
Randi Kinman	Vice President	2020
Jack Lucas	Member	2022
Robert Owens	Member	2020
Karl Watanabe	Member	2020
Lesley Geronimo	Student Trustee MC	
Tisha Hartman	Student Trustee WVC	

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## ADMINISTRATION

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Bradley J. Davis	Chancellor
Stephanie Kashima	President, West Valley College
Daniel Peck	President, Mission College
Dan Borges	Associate Vice Chancellor, Information and Education Technology
Manny Cappello	Associate Vice Chancellor, Governmental Relations & Public Communications
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Ngoc Chim	Associate Vice Chancellor, Finance and Administration
Eric Ramones	Associate Vice Chancellor, Human Resources
Chris Rolen	Chief of Police
Vacant	Vice President, Administrative Services, West Valley College
Stacy Gleixner	Vice President, Instruction, West Valley College
Debra Griffith	Interim Vice President, Student Services, West Valley College
Leandra Martin	Vice President, Instruction, Mission College
Omar Murillo	Vice President, Student Services, Mission College
Danny Nguyen	Vice President, Administrative Services, Mission College

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## DISTRICT COUNCIL

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### 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:

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

Student:

Alondra Martinez-Medina	President, MC ASG
Madelen Mandarelli	President, WVC ASG
Vacant	MC Student Representative
Vacant	WVC Student Representative

Management:

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

Non-voting:

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

Support Staff:

Brenda Rogers	Recorder
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# TABLE OF CONTENTS

<b>Chancellor’s Budget Message</b> .....	1
<b>Budget Overview</b> .....	2
Full-time Equivalent Positions, Districtwide.....	26
Full-time Equivalent Positions, West Valley College .....	28
Full-time Equivalent Positions, Mission College .....	29
Full-time Equivalent Positions, District Services .....	30
<b>Budget Development</b> .....	31
<b>Unrestricted General Fund (Fund 11)</b> .....	41
Unrestricted General Fund Consolidated .....	42
Unrestricted General Fund by Location .....	43
Unrestricted General Fund Revenue Projection .....	46
Associate Faculty Funding Model .....	49
Resource Allocation Model Distribution by Location .....	52
Fixed Cost Allocation by Location .....	56
Unrestricted General Fund Summary by Account Code .....	61
Interfund Transfers .....	62
<b>Restricted General Funds (Fund 12 &amp; 13)</b> .....	63
Restricted General Funds Consolidated .....	66
Grants and Categorical Fund .....	67
Other Restricted Fund (Eco Pass) .....	71
Health Services Fund .....	72
Parking Fund .....	75
<b>Debt Service Funds (Fund 21 &amp; 29)</b> .....	76
Debt Service Funds Consolidated .....	77
General Obligation Bond Debt Service Consolidated – Measure H, C, and W .....	78
2004 Measure H .....	79
2012 Measure C .....	80
2018 Measure W .....	81
Other Debt Service Funds Consolidated .....	82
Retiree Health Benefits Fund .....	83
Lease Revenue Bonds Debt Service .....	84
<b>Special Revenue Funds (Fund 33)</b> .....	85

Child Development Fund .....	86
<b>Capital Projects Funds (Fund 41 &amp; 43)</b> .....	89
Capital Projects Funds Consolidated .....	97
Capital Projects Funds Districtwide .....	98
General Obligation Bonds Construction Funds Consolidated .....	99
2012 Measure C, Series A .....	100
2012 Measure C, Series B .....	101
2012 Measure C, Series C .....	102
2018 Measure W, Series A .....	103
5 Year Construction Plan Projects, 2019-2025 .....	104
<b>Proprietary Funds (Fund 59)</b> .....	107
Proprietary Funds Consolidated .....	108
Community Education, Workforce and Economic Development Fund .....	109
Entrepreneurial Fund .....	112
<b>Fiduciary Funds (Fund 7)</b> .....	116
Fiduciary Funds Consolidated .....	118
Associated Student Trust Fund .....	119
Student Representation Fee Trust Fund .....	122
Student Body Center Fee Trust Fund .....	126
Student Financial Aid Trust Fund .....	129
Scholarship Funds Consolidated .....	132
Scholarship Fund .....	133
OPEB Trust Fund .....	135
Pension Stabilization Trust Fund .....	136
<b>Consolidated Summary for All Funds</b> .....	137
<b>2020 Budget Calendar</b> .....	144
<b>District Organizational Chart</b> .....	145
<b>Finance Overview and Account Structure</b> .....	146
<b>Glossary of Finance Terms</b> .....	152

CHANCELLOR'S  
BUDGET MESSAGE



## West Valley - Mission

Community College District

Dear Colleagues,

The 2020-21 West Valley-Mission Community College District budget represents the truest alignment of our resources with our vision and values. Our goal is to ensure that the district's financial foundation remains strong and is directed to serving our academic mission, commitment to student success, and service to our community.

Silicon Valley has long been a beacon of inspiration to the world. By virtue of a community support funding model, our residents have contributed steadfast financial support to our district that will allow us to serve the next generation of thinkers, dreamers, and doers in the region. Through a process of participatory governance and committee input, our faculty, staff, and administrators have shaped a budget that thoughtfully aligns our resources with our priorities. Together with the Board of Trustees, our collective effort ensures that the careful oversight and management of revenue, spending, investments, and grants contained in these pages reflects not only strong fiscal management but also a dedication to preserving the public trust.

With this budget, we endeavor to:

- Elevate student success and remove barriers to achievement.
- Implement innovative approaches to teaching and learning.
- Champion social justice and equity.
- Compensate our employees fairly.
- Ensure safe, accessible campus environments.
- Renew and repair our infrastructure and technology.

Our history of thoughtful and balanced budgets has allowed us to both prepare for future growth and evolution, but also to weather difficult times. Just as we have in the past, we shall emerge from the unprecedented demands imposed by this latest challenge, a global pandemic, together. As we develop our collective response to fiscal challenges caused by COVID-19, our priorities will remain the health and well-being of entire district community, and the continuity of our educational and operational functions. In doing this challenging work, the Board of Trustees and I remain deeply grateful for the dedication, flexibility, creativity, and care demonstrated by everyone at Mission College, West Valley College, and the District Office.

In closing, I offer my sincere thanks and appreciation to everyone involved in the innovative and important work of developing the 2020-21 budget.

Respectfully,

  
Bradley J. Davis  
Chancellor

West Valley-Mission Community College District



# BUDGET OVERVIEW

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# BUDGET OVERVIEW

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## State Budget Information

West Valley-Mission Community College District is one of the 73 locally governed districts in the California Community College (CCC) system. A district's budget allocation is determined by the Board of Governors and the State Chancellor's Office once the State Budget is approved. The allocations are based on revenues from state and local sources, including student fees. How much funding the colleges receive depends on the local property tax collections, state's economy, state general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of state funding for the community colleges is determined by Proposition 98, which guarantees that about 40% of the state general fund is allocated to the K-12 public school systems and community colleges. The share of the Proposition 98 funds for the community colleges varies annually. As a Community Support District, the District is no longer dependent on the State's apportionment for the unrestricted general fund; however, it will continue to receive funding for student services categorical programs.

The District became the sixth "community support" community college district at the end of FY 12/13. This occurred because the District's local property tax revenues and enrollment fees exceeded the total funding that the State would have provided as calculated by SB 361 apportionment. A "community support" district is not affected by statewide shortfalls.

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, 2020, the Governor released his budget proposal for FY 20/21. The proposal continues the Student Centered Funding Formula with the 70-20-10 rate split between the basic allocation, supplemental, and student success components. There are no significant changes to the formula at this time. In addition, the State is looking into consolidating categorical programs to align with the Vision for Success. This change will impact the Student Equity and Achievement Program (SEAP), CCC Strong Workforce Program, and the Institutional Effectiveness Partnership Initiative.

On May 14, 2020, the Governor released his May Revision proposal for FY 20/21. The proposal reflected the impact from the global health crisis and assumed that the State would face a **\$54.3 billion budget deficit** heading into FY 20/21. The May Revision was very different from the initial budget proposed in January. The significant cuts proposed by the Governor would impact all community colleges statewide. For all community support districts, the proposed reduction to the SCFF would be applied to categorical programs. The reduction for the District categorical programs would be approximately 35% to 40%.

The May Revision proposal included several technical adjustments:

- Exempt direct COVID-19 related expenses incurred by districts from the 50 Percent Law.
- Continued the California College Promise program with providing two years of no enrollment fees.
- Continued Student Centered Funding Formula with a deficit factor. Extend hold harmless for another two years.
- Redirects \$2.3 billion to reduce employer contribution rates for CalPERS and CalSTRS.
- No impacts to Educational Opportunity Programs and Services (EOPS) and Disabled Students Programs and Services (DSPS).
- Imposed cash deferrals from FY 19/20 to FY 20/21 and from FY 20/21 to FY 21/22.

On June 30, 2020, Governor Newsom signed the 2020 Budget Act which included components of the May Revision and a different plan adopted by the Legislature on June 15. The Budget Act preserves funding for most programs at FY 19/20 levels. It prevents immediate cuts to community college apportionments and categorical programs. It also defers \$1.5 billion in funding to FY 21/22. Of the \$1.5 billion deferral, up to \$791 million would be rescinded if Congress approves a fourth stimulus package with sufficient funding by October 15, 2020. The enacted budget reflects the reality imposed from the public health emergency associated with COVID-19. The pandemic has resulted in enormous hardship for families, businesses, and governments at all levels. Changes from the May Revision include:

- Remove one-time spending and back-out one-time reductions.
- Defer \$1.5 billion in apportionment to FY 21/22.
- Defer \$415 million in Student Equity and Achievement (SEA) program funding to FY 21/22.

Below are the State budget assumptions for January, May, and June.

### State Budget Assumptions

Description	1/10/20	5/14/20	6/30/20
<b>On-going</b>	Amount*	Amount*	Amount*
COLA for Student Centered Funding Formula	2.29%	0.00%	0.00%
<b>COLA for certain categorical programs</b>	<b>2.29%</b>	<b>0.00%</b>	<b>0.00%</b>
Enrollment Growth at 0.5%	\$31.9	\$0.0	\$0.0
Supporting existing apprenticeship (Statewide Program)	\$27.8	\$0.0	\$0.0
<b>Expand California Apprenticeship Initiative (grant)</b>	<b>\$15.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Support food pantry services</b>	<b>\$11.4</b>	<b>\$0.0</b>	<b>\$0.0</b>
Continue legal services support for immigrant students & staff	\$10.0	\$10.0	\$10.0
<b>Dreamer Resource Liaisons and related support services</b>	<b>\$5.8</b>	<b>\$0.0</b>	<b>\$5.8</b>
<b>Instructional materials for dual enrollment students</b>	<b>\$5.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Student Centered Funding Formula allocations by 10%</b>	<b>\$0.0</b>	<b>(\$593.0)</b>	<b>\$0.0</b>
<b>Strong Workforce Program</b>	<b>\$0.0</b>	<b>(\$128.9)</b>	<b>\$0.0</b>
<b>Student Equity and Achievement Program</b>	<b>\$0.0</b>	<b>(\$68.8)</b>	<b>\$0.0</b>
<b>Student Success Completion Grant</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$9.1</b>
<b>Part-Time Faculty Compensation and Office Hour</b>	<b>\$0.0</b>	<b>(\$7.1)</b>	<b>\$0.0</b>
<b>California College Promise for recipients</b>	<b>(\$1.5)</b>	<b>(\$3.8)</b>	<b>(\$3.8)</b>
Academic Senate for Community Colleges	\$0.0	(\$0.3)	\$0.0
California Online Community College (CalBright College)	(\$1.5)	(\$3.8)	(\$5.0)
<b>One-time</b>			
<b>Work-Based Learning within Guided Pathways (grant)</b>	<b>\$20.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Statewide Pilot Fellowship Program for Diverse Hiring	\$15.0	\$0.0	\$0.0
<b>Part-Time Faculty Office Hours</b>	<b>\$10.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Zero Textbook Cost Degree Programs (Guided Pathways)</b>	<b>\$10.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Deferred Maintenance and Instructional Equipment</b>	<b>\$7.6</b>	<b>\$0.0</b>	<b>(\$13.0)</b>
<b>Defer Apportionment Payments from 2020-21 to 2021-22</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1,453 b</b>
<b>Defer Apportionment Payments from 2019-20 to 2020-21</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$330.1</b>
<b>COVID-19 Response Block Grant</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$120.0</b>

\*Amount in millions

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

### West Valley-Mission Community College District Assumptions

- 5% COLA
- Efficiency/WSCH goal at 460
- FTES goal at 12,100 for resident and 378 for non-resident

- FT faculty funded positions at 312
- Set aside 5% reserve and 3% contingency reserve
- Proposition 30 Educational Protection Account (EPA) funded at \$100 per FTES
- Mandated block grant funded at \$28 per FTES
- Categorical program funding would remain the same as FY 19/20
- State Lottery revenue is projected to be \$135 per FTES (unrestricted) and \$44 per FTES (restricted)
- Associate faculty funding will be budgeted using the Associate Faculty Funding Model
- Unrestricted general fund budget will be budgeted utilizing the internal Resource Allocation Model (RAM)
- Twenty-five percent of total ground lease revenues of the Mission-West Valley Land Corporation is divided between two funds of which forty percent is allocated to the unrestricted general fund and sixty percent is allocated to the restricted general fund
- Categorical program COLA support above State COLA
- Balance budget with local community support funds
- Comply with statutory requirements

The Final Budget was developed using the Governor's June 30, 2020, approved budget and took into account several economic factors including the global recession, high unemployment rate, industry shutdowns, and impacts to residential and commercial property values due to COVID-19. COVID-19 has inserted a level of global uncertainty which makes normal analysis difficult.

The District has been planning for a recession for the past several years; it has set aside funds in the Other Post-Employment Benefits (OPEB) Trust Fund to fully fund the long-term OPEB liability and set aside funds in a Pension Stabilization Trust Fund to cover increased pension costs. In the past two years, the District has also refunded approximately \$40 million in Lease Revenue bonds debt as well as set aside funds in a Capital Outlay Fund to cover costs for projects not covered by bond funds. In addition to those precautions, the District set aside a 5% reserve, 3% contingency reserve, and a Community Support Fund Reserve. In time, we know that the medical aspect of the recession will diminish, but the economic impact may last for a very long time. During that time, the District will continue to assess its financial condition and maintain core services to students and staff. The 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 20/21 was developed within a Board-approved timeline and presented to District Council and the

Board of Trustees' Audit and Budget Oversight Committee (ABOC). The revenue assumptions were based on the most current data at the time. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in ongoing expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

### **Unrestricted General Fund Revenue - Fund 110**

The West Valley-Mission Community College District's Final Budget for FY 20/21 includes the assumptions and their proposed impacts from the State Budget released on June 30, 2020.

The statutory State COLA is 2.31%, which is not funded by the State in FY 20/21. The District has allocated revenue to cover a 5.0% salary enhancement for FY 20/21.

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 decreased by \$6 million when compared to the total revenue from the approved FY 19/20 Final Budget. The majority of this decrease is due to the reduction in one-time RDA money and an adjustment in projected student fee revenue.

In November 2016, the voters approved Proposition 55 to extend the Proposition 30 income tax initiative which was initially passed in November 2012. The estimated Education Protection Account (EPA) amount for FY 20/21 is approximately \$1.2 million. This is based on \$100 per FTES at 12,100 FTES.

Student enrollment fees are estimated to decrease by \$1 million based on current enrollment and potential impacts from COVID-19. Property tax revenues are expected to decrease by \$4.4 million when compared to the FY 19/20 Final Budget. The District has made adjustments to remove the one-time RDA money from the sale of property in Santa Clara County and adjust the growth rate in property tax income. The effects from the pandemic creates much uncertainty in the market which may cause property values to fluctuate.

Lottery revenues have been estimated at \$135 per FTES. The revenue from Lottery is estimated at \$1.7 million 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 \$1.8 million. The Board of Trustees approved the non-resident tuition fee at \$290 per unit, which increased from \$265 in FY 19/20.

For the Final Budget, interest income is expected to be approximately \$1.1 million. The cash is invested in a comingled county pool investment portfolio which averages a yield of 0.98%.

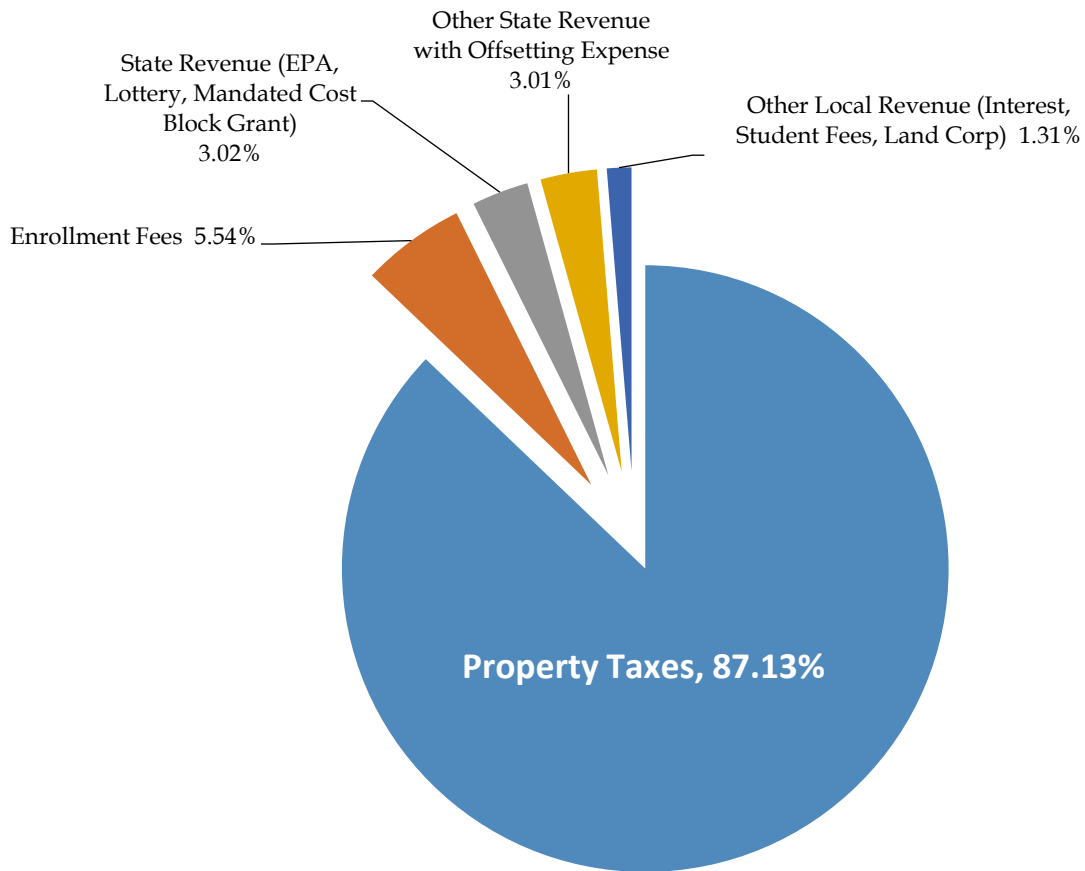
Local revenues, including student material fees, student transcript fees, faculty reassigned time reimbursed by faculty, and CalSTRS on-behalf pension contributions have offsetting expenditures.

The Unrestricted General Fund will maintain a reserve of 5% of the unrestricted expenditures. The unrestricted general fund reserve of \$7.6 million reflects a decrease of \$708,766 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.

## 2020-2021 Final Budget, Unrestricted General Fund Revenue



## Unrestricted General Fund Expenditures - Fund 110

The FY 20/21 Unrestricted General Fund revenues are projected to exceed expenditures by \$6 million. 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 budget includes a 5.0% salary enhancement.

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 19/20 using the full-time faculty obligation number. The Final Budget



includes 312 Full-time Equivalent Faculty (FTEF). Since the District is not receiving any growth funding, the FTEF will remain constant.

	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>FON Obligation #</b>	<b>246.1</b>	<b>212.1</b>	<b>229.1</b>
<b>FT Faculty Funded</b>			
Mission College	142.0	143.0	143.0
West Valley College	166.0	169.0	169.0
<b>Total FT Faculty Funded</b>	<b>308.0</b>	<b>312.0</b>	<b>312.0</b>
<b>FT Faculty Reported</b>			
Mission College	136.0	138.0	
West Valley College	166.0	169.0	
<b>Total FT Faculty Reported</b>	<b>302.0</b>	<b>307.0</b>	
<b>PT Faculty Reported</b>			
Mission College	60.002	59.271	
West Valley College	54.317	63.221	
<b>Total PT Faculty Reported</b>	<b>114.319</b>	<b>122.492</b>	
<b>FT Faculty %</b>			
Mission College	69.39%	69.95%	
West Valley College	75.35%	72.78%	
Districtwide	72.54%	71.48%	

The funding level from the Associate Faculty Funding Model has increased by \$5.0 million when compared to the prior fiscal year. The increase was due to the adjustment in FTES and a lower efficiency goal. The efficiency standard was established by the District Performance Goals Committee and set at 460 Weekly Student Contact Hours (WSCH)/FTEF for regular courses. This is a significant reduction compared to 520 in the prior year. The Budget uses 460 WSCH/FTEF in its formula for budgetary purposes at an average cost of \$42,196/semester (Step 11, Column C) to allocate the cost of associate faculty to the colleges. The FTES goal of 12,100 was used to calculate the associate faculty budget. This is also a significant reduction compared to 13,000 FTES in FY 19/20.

### **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 calendar year 2021 will vary depending on the provider. The budget includes all benefits selected by employees.

Mandatory benefit rates for budget development are as follows:

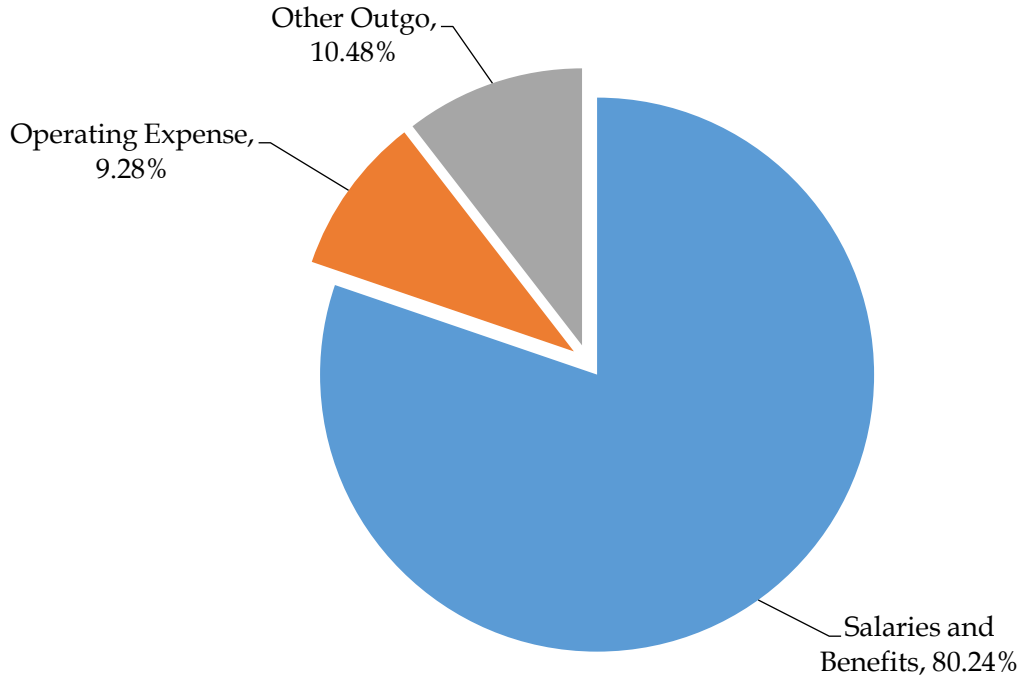
Benefits Description	Rates FY 2019-20	Rates FY 2020-21	Increase/ (Decrease)
State Teachers Retirement System (STRS)	17.100%	16.150%	(0.95%)
Public Employees Retirement System (PERS)	19.721%	20.700%	0.979%
Public Employees Retirement System (PERS) - Police	16.803%	16.150%	(0.653%)
Alternative Plan for PT Employees (APPLE)	4.000%	4.000%	0.000%
Social Security (OASDI)	6.200%	6.200%	0.000%
Medicare	1.450%	1.450%	0.000%
Workers Compensation	1.192%	1.096%	(0.096%)
Unemployment Insurance	0.050%	0.050%	0.000%

The estimated cost for Retiree Health Benefits is approximately \$4.9 million. The District will utilize the fund balance in the Retiree Health Benefit Fund and the OPEB Trust Fund to manage future rate increases.

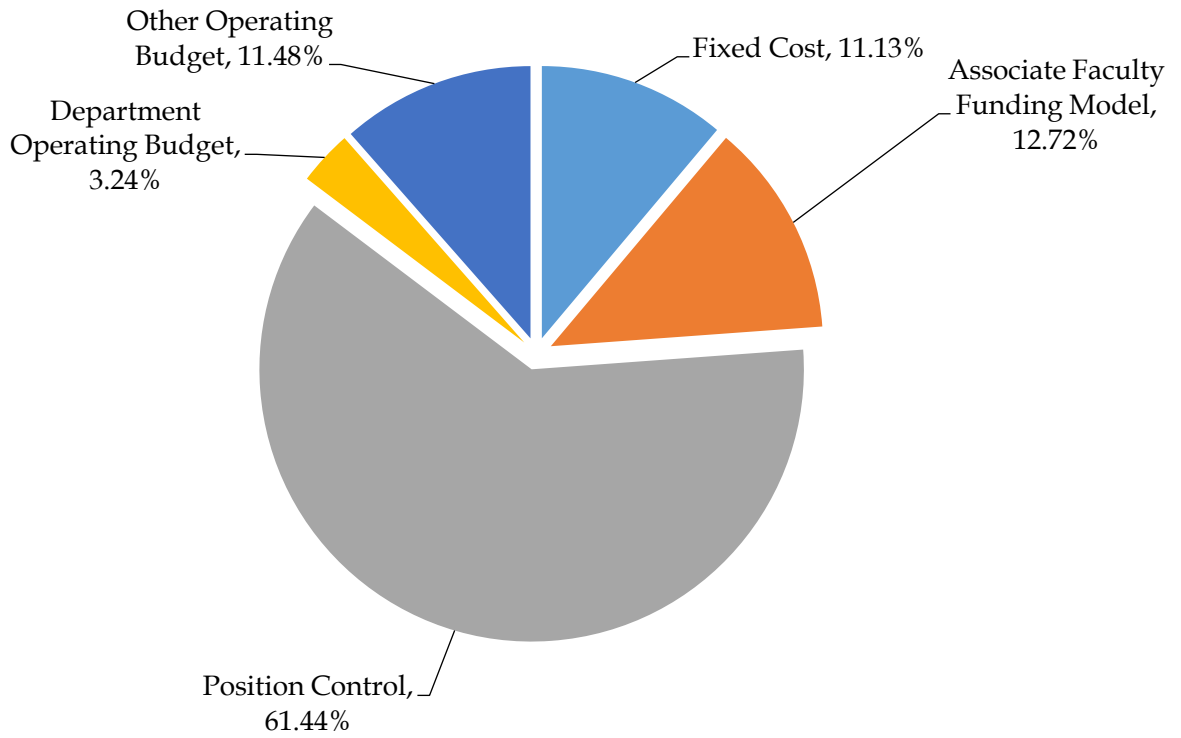
For FY 20/21, fixed costs were adjusted for known increases and decreases at the time of budget development. The fixed costs were reviewed and approved by District Council on July 24, 2020. The total fixed costs budget for FY 20/21 is \$17 million.

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

**2020-21 Final Budget Unrestricted General Fund Expenditures - Account Type**



**2020-21 Final Budget Unrestricted General Fund Expenditures - RAM**



## CHALLENGES FOR FY 20/21 AND BEYOND

The COVID-19 pandemic has triggered a global recession with an unstable economy that is very difficult to analyze. On top of the pandemic, the sudden wildfires caused by lightning have put additional hardships on businesses, families, and governmental agencies which will add to the long-term impacts on the economy. With all the uncertainty from this recession, the future fiscal health of the District depends directly on how the District manages its finances. This requires long term planning and setting funds aside to cover unexpected needs. The District will also need to ensure there is adequate cash flow to cover daily operations and retain sufficient fund balance. In addition to the challenges brought on by COVID-19, the District has its own set of challenges. As a community 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 increases in costs for CalPERS and CalSTRS retirement. The District has set aside \$3.2 million in the unrestricted general fund to transfer to the Pension Stabilization Trust Fund in FY 20/21. Below are projected rate increases for CalPERS and CalSTRS for the next several years. These rates are expected to fluctuate due to the volatile investment market.

Fiscal Year	CalPERS	CalSTRS
2019-20	19.721%	17.100%
2020-21	20.700%	16.150%
2021-22	22.840%	16.020%
2022-23	25.500%	18.100%

### **Lease Revenue Bonds Debt**

For the past two years, the District has refunded approximately \$40 million in Lease Revenue Bonds debt. The outstanding debt amount will be approximately \$17.4 million

as of June 30, 2021. The last payment is due on June 1, 2028. The District set aside \$2.8 million in FY 20/21 to cover the annual debt payment.

### **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. This challenge will continue as the cost for providing technology in the classroom increases and counselors are needed to support Guided Pathways. In FY 19/20, the District reported 52.32% for the compliance number. The projected percent for FY 20/21 is 50.17%. Complying with the law will continue to be an ongoing challenge in future years.

### **Student Centered Funding Formula (SCFF) Implementation**

The State calculates the SCFF by allocating seventy percent to the base allocation, twenty percent for equity, and ten percent for student success (70-20-10 split). The State will use a three-year average to calculate the funding for credit FTES. Non-Credit funding will be calculated based on current FTES reported at P-2 for the Tentative Budget and P-3 for the Final Budget.

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 17/18, plus COLA in the subsequent years. Hold Harmless will be extended through FY 23/24. The SCFF calculation for the District yields a total revenue of \$70.9 million. The State's hold harmless provision added an additional \$6.9 million. Overall, the District is entitled to \$77.8 million for FY 20/21 using the SCFF. If the District is not community supported, the State apportionment allocated through the SCFF will not be sufficient to support the District's operation.

As a community support district, the District is in a unique position. In FY 20/21, the internal allocation model provided additional local revenues to support ongoing operating budgets, cover the cost of ongoing salary enhancements (includes COLA), provide ongoing categorical COLA support, and numerous one-time budget allocations based on operational needs.

### **Resource Allocation Model (RAM)**

On 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. 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 colleges, in collaboration with the Fiscal Workgroup, will determine the base level for college operating budget and propose changes to improve the RAM.

### **Enrollment and Efficiency Goals**

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 20/21 includes the WSCH at 460 and FTES goal at 12,100.

Fiscal Year	Unrestricted General Fund Budget	WSCH	FTES Goal
2012/13	\$78.4 million	570	16,099
2019/20	\$166.5 million	520	13,000
2020/21	\$153.5 million	460	12,100

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.

Enrollment continues to be a major challenge. In FY 18/19, the District reported 11,077 FTES at P3, as compared to 12,672 in FY 17/18. The significant decline was due to the shifting of late summer classes. The District continues to fall below its baseline FTES of 16,098. For FY 19/20, the District reported 11,700 FTES at P3.

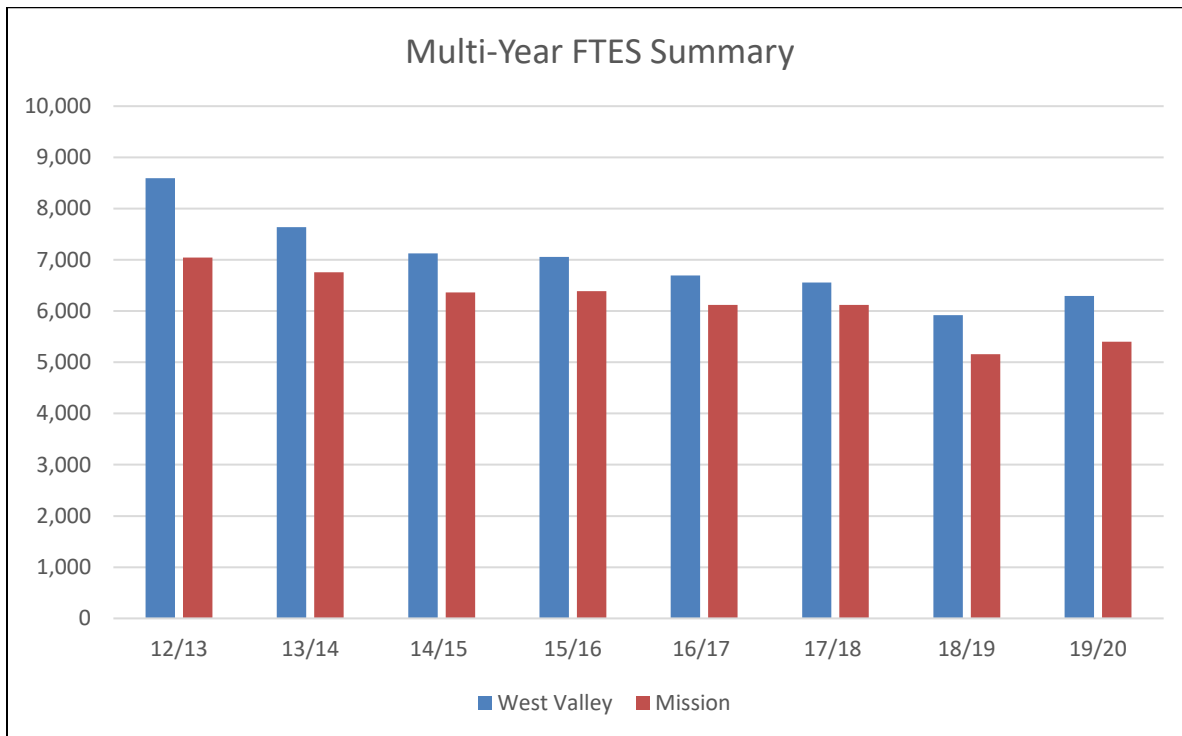
The following is a summary of the State Apportionment Attendance Report for the period of July 15, 2020 at P3.

Districtwide FTES Summary Report			
P3 Report - FY 2019-2020			
CA Residents (and Non-Residents Attending Non-Credit Courses)			
	West Valley College	Mission College	Districtwide
<b><u>Credit FTES</u></b>			
Summer I	659.78	756.10	1,415.89
Summer II	15.65	9.80	25.45
Fall	2,629.65	2,126.96	4,756.61
Winter	218.48	148.16	366.64
Spring	2,408.19	1,973.21	4,381.40
<b>Total Credit FTES</b>	<b>5,931.76</b>	<b>5,014.23</b>	<b>10,945.98</b>
<b><u>Non-Credit FTES</u></b>			
Summer I	101.66	84.31	185.97
Summer II	3.87	0.00	3.87
Fall	173.63	199.13	372.76
Winter	6.66	18.63	25.29
Spring	79.93	86.16	166.09
<b>Total Non-Credit FTES</b>	<b>365.74</b>	<b>388.24</b>	<b>753.99</b>
<b>Total CA Residents FTES</b>	<b>6,297.50</b>	<b>5,402.47</b>	<b>11,699.97</b>
	53.82%	46.18%	
Special Admit Students (FTES)	311.63	322.02	633.65
AB 540 Student Count (duplicated) (unduplicated count total 360)	177.00	218.00	395.00
CDCP FTES	8.34	39.72	48.06
<b>Non-Residents Credit FTES</b>			
	West Valley College	Mission College	Districtwide
<b><u>Credit FTES</u></b>			
Summer I	12.98	16.12	29.09
Summer II	0.11	0.09	0.20
Fall	56.48	116.38	172.86
Winter	3.44	4.15	7.59
Spring	58.17	113.27	171.44
<b>Total Non-Residents FTES</b>	<b>131.18</b>	<b>250.01</b>	<b>381.18</b>
	34.41%	65.59%	

Source: 7/8/20 320 report - Certified on 7/15/20

Below is the reported FTES summary by college for California residents.

Fiscal Year	West Valley	Mission	Districtwide
12/13	8,596	7,043	15,639
13/14	7,641	6,756	14,397
14/15	7,124	6,365	13,489
15/16	7,058	6,390	13,448
16/17	6,693	6,122	12,815
17/18	6,556	6,117	12,673
18/19	5,922	5,155	11,077
19/20	6,298	5,402	11,700



In the past, the P2 State Attendance Report would be used by the State Chancellor’s Office to allocate Advanced Apportionment Revenue for the new fiscal year. The P3 State Attendance Report would adjust the final apportionment for the previous fiscal year. For FY 20/21, the State is planning to use P1 for apportionment calculations due to impacts from COVID-19. Adjustments will be made after the submission of the final 320 (P3 or P4) report.



## **FTES Goals**

### **Resident Credit (and Non-Residents Attending Non-Credit courses)**

College	Credit FTES	Non-Credit FTES	Total FTES
Mission College	5,150	550	5,700
West Valley College	5,952	448	6,400
<b>Total</b>	<b>11,102</b>	<b>998</b>	<b>12,100</b>

### **Non-Residents Credit FTES**

College	Total Credit FTES
Mission College	259
West Valley College	120
<b>Total</b>	<b>379</b>

## **Balanced Budget**

A significant challenge for FY 20/21 and beyond is re-aligning revenues and expenditures and stabilizing enrollment. The District is balancing its FY 20/21 budget with community support funds.

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

## **GOALS AND MISSION STATEMENTS**

### **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

<b>Goal 1: Completion</b>	<b>Systemwide Goal: Increase by at least 20 percent the number of CCC students annually who acquire associates degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 1A:</b> Increase All Students Who Earned an Associate Degree (including AD-Ts)	Mission College will increase among all students, the number who earned an AA, AS, or AD-T degree in the selected year and had an enrollment in the selected or previous year from:	372	446	20%
<b>GOAL 1B:</b> Increase All Students Who Earned a Chancellor's Office Approved Certificate	Mission College will increase among all students, the number who earned a Chancellor's Office approved credit certificate in the selected year and had an enrollment in the selected or previous year from:	190	228	20%
<b>GOAL 1C:</b> Increase All Students Who Attained the Vision Goal	Mission College will increase among all students, the unduplicated count of students who earned one or more of the following: Chancellor's Office approved certificate, associate degree, and/or CCC baccalaureate degree, and had an enrollment in the selected or previous year, from:	413	496	20%
<b>Goal 2: Transfer</b>	<b>Systemwide Goal: Increase by 35 percent the number of CCC students transferring annually to a UC or CSU</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 2A:</b> Increase All Students Who Earned an Associate Degree for Transfer	Mission College will increase among all students, the number who earned an associate degree for transfer in the selected year and had an enrollment in the selected or previous year from:	161	193	20%
<b>GOAL 2B:</b> Increase All Students Who Transferred to a CSU or UC Institution	Mission College will increase among all students who completed at least 12 units at any community college at any time and exited the community college system, the number who transferred to a CSU or UC Institution from:	682	764	12%
<b>Goal 3: Unit Accumulation</b>	<b>Systemwide Goal: Decrease the average number of units accumulated by CCC students earning associate's degrees, from approximately 87 total units (the most recent system-wide average) to 79 total units</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Decrease</b>
<b>GOAL 3:</b> Decrease Average Number of Units Accumulated by All Associate Degree Earners	Mission College will increase among all students who earned an associate degree in the selected year and who were enrolled in the previous or selected year, the average number of units earned in the California community college system among students who had completed at least 60 units at any community college from:	101	91	10%
<b>Goal 4: Workforce</b>	<b>Systemwide Among all students who exited the community college system and who did not transfer to any postsecondary institution, increase median earnings following the academic year of exit</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 4A:</b> Increase Median Earnings of All Students	Mission College will increase among all students who did not transfer to a four-year institution, sum of median earnings for the four quarters immediately following academic year of exit from:	\$40,364	\$43,997	9%

<b>Goal 5: Equity</b>	<b>Reduce equity gaps across all of the above measures through faster improvements among traditionally underrepresented student groups, with the goal of cutting achievement gaps by 40 percent within 5 years and fully closing those achievement gaps within 10 years</b>	<b>Mean (3 or 4-year average)</b>	<b>Expected in 2021-2022</b>
	<b>Disproportionately Impacted Groups</b>		
<b>Goal 5:1A: Associate Degrees</b>	Black or African American	15	89
<b>Goal 5:1B: Approved Certificates</b>	Disabled	12	18
	Hispanic or Latino	52	79
	More than one race	8	12
<b>Goal 5:1C: Local Vision Goal</b>	Black or African American	16	52
	More than one race	21	68
<b>Goal 5:2A: Associate Degrees for Transfer</b>	Disabled	10	32
<b>Goal 5:2B: Transferred to a CSU or UC</b>	Black or African American	18	20
	Disabled	32	36
	Economically Disadvantaged	433	481
	Filipino	64	71
	Foster Youth	8	9
	Hispanic or Latino	131	146
	LGBT	15	17
	More than one race	29	32
	Veteran	10	11

### West Valley College Local Vision Goals

<b>Goal 1: Completion</b>	<b>Systemwide Goal: Increase by at least 20 percent the number of CCC students annually who acquire associate degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 1A: Increase All Students Who Earned an Associate Degree (including AD-Ts)</b>	West Valley College will increase among all students, the number who earned an associate degree or associate degree for transfer in the selected or subsequent year from:	636	763	20%
<b>GOAL 1B: Increase All Students Who Earned a Chancellor's Office Approved Certificate</b>	West Valley College will increase among all students, the number who earned a Chancellor's Office approved certificate in the selected or subsequent year from:	121	145	20%
<b>GOAL 1C: Increase All Students Who Attained the Vision Goal</b>	West Valley College will increase among all students, the number of students who earned various types of awards and the number of students who enrolled in either a noncredit career education course or any college level credit course in the selected or subsequent year from:	633	760	20%

<b>Goal 2: Transfer</b>	<b>Systemwide Goal: Increase by 35 percent the number of CCC students transferring annually to a UC or CSU</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 2A:</b> Increase All Students Who Earned an Associate Degree for Transfer	West Valley College will increase among all students, the number who earned an associate degree for transfer in the selected or subsequent year from:	329	444	35%
<b>GOAL 2B:</b> Increase All Students Who Transferred to a CSU or UC Institution	West Valley College will increase among all students, the number who transferred to a four-year institution from:	958	1293	35%
<b>Goal 3: Unit Accumulation</b>	<b>Systemwide Goal: Decrease the average number of units accumulated by CCC students earning associate's degrees, from approximately 87 total units (the most recent system-wide average) to 79 total units</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Decrease</b>
<b>GOAL 3:</b> Decrease Average Number of Units Accumulated by All Associate Degree Earners	West Valley College will decrease among all students who earned an associate degree in the selected year, the average number of units earned in the California community college system among students who had taken at least 60 units at the college from:	83	75.53	9%
<b>Goal 4: Workforce</b>	<b>Systemwide Among all students who exited the community college system and who did not transfer to any postsecondary institution, increase median earnings following the academic year of exit</b>	<b># in 2016-2017</b>	<b>Expected in 2021-2022</b>	<b>% Increase</b>
<b>GOAL 4A:</b> Increase Median Earnings of All Students	West Valley College will increase among all students who did not transfer to a four-year institution, sum of median earnings for the four quarters immediately following academic year of exit from:	\$36,788	\$40,098.92	9%
<b>Goal 4B:</b> Increase All Students Who Attained the Living Wage	West Valley College will increase among all students who exited college and did not transfer to four-year proportion who attained the regional living wage for a single adult measured institution, the immediately following academic year of exit from:	40%	44%	9%
<b>Goal 4C:</b> Increase All Students with a Job Closely Related to Their Field of Study	West Valley College will increase among all students who responded to the CTE Outcomes Survey and did not transfer, the proportion who reported that they are working in a job very closely or closely related to their field of study from:	71%	77%	9%

## District Strategic Initiatives 2020

### GOAL #1 – SUPPORT COLLEGES’ MISSIONS, ANNUAL GOALS AND E&FMPS

**Promote, resource, and advocate for the successful implementation of the colleges’ educational masterplans, mission statements, and annual goals.**

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

### GOAL #2 – ACTIVELY SUPPORT COLLEGE ENDEAVOURS

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

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

### GOAL #3 – CHAMPION EQUITY AND SOCIAL JUSTICE

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

*Key Strategic Agendas:*        *Student Equity Plan*  
   *Vision for Success Initiative*  
   *Community Grant/Mission First Initiative*  
   *Housing/Transportation/Food Instability*  
   *Mobile Food Pantry/SafePark/Age Friendly Initiative*  
   *DACA/Dreamer/Immigration Advocacy*  
   *District EEO Plan Implementation/Diversity Internship Program*

### GOAL #4 – FISCAL PLANNING AND RESOURCE MANAGEMENT

**Demonstrate exceptional fiscal planning and resource management.**

*Key Strategic Agendas:*        *Preservation of Community Support Status*  
   *Increased Fundraising/Grant Development/College Foundation*

*Management of 50% Law/Efficiency/Enrollment/FON  
Facilities Bond Sales/Construction/ Bond Program Audits(CBOC)  
Timely and Balanced Budgets (ABOC)  
Land Corporation*

#### **GOAL #5 - PUBLIC RELATIONS AND COMMUNITY PARTNERSHIPS**

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

*Key Strategic Agendas:      Engagement with local/state/national elected officials  
Engagement with all education partners/non-profits/business  
Deployment of College and District marketing plans  
Dual Enrollment/Community Education/Corporate Training*

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

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

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

#### **GOAL #7 - FOSTER A CULTURE OF COLLABORATION AND SAFETY**

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

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

## **District Mission Statement**

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

## **Mission College Mission Statement**

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

## **West Valley College Mission Statement**

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

## ALL FUNDS: RESOURCES AND EXPENDITURES

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

	Governmental	Fiduciary	Proprietary	Total
<b>Revenues</b>				
Federal	\$ 9,308,421	\$ 10,746,834	\$ -	\$ 20,055,255
State	43,397,983	778,869	-	44,176,852
Local	206,207,178	4,231,398	3,046,702	213,485,278
Transfers In	12,835,927	3,242,289	57,553	16,135,769
<b>Total Revenues</b>	<b>\$ 271,749,509</b>	<b>\$ 18,999,390</b>	<b>\$ 3,104,255</b>	<b>\$ 293,853,154</b>
<b>Expenditures</b>				
Academic Salaries	\$ 65,950,726	\$ -	\$ 203,246	\$ 66,153,972
Classified Salaries	38,108,396	592,227	1,893,386	40,594,009
Employee Benefits	45,110,916	150,891	586,827	45,848,634
Supplies and Materials	5,611,064	90,735	197,971	5,899,770
Other Operating Expenses	35,411,717	334,170	1,889,720	37,635,607
Capital Outlay	249,254,184	26,662	170,362	249,451,208
Grants/Scholarships	3,827,764	11,895,225	1,500	15,724,489
Other Outgo	56,471,988	116,500	-	56,588,488
Transfer Out	16,045,427	32,189	58,153	16,135,769
Contingency Holding	893,790	-	-	893,790
<b>Total Expenditures</b>	<b>\$ 515,792,182</b>	<b>\$ 13,238,599</b>	<b>\$ 5,001,165</b>	<b>\$ 534,925,736</b>
<b>Net Change in Fund Balance</b>				
	<b>\$ (244,042,673)</b>	<b>\$ 5,760,791</b>	<b>\$(1,896,910)</b>	<b>\$ (241,072,582)</b>
<b>Beginning Fund Balance</b>	<b>\$ 376,538,451</b>	<b>\$ 97,432,174</b>	<b>\$ 3,401,742</b>	<b>\$ 477,372,367</b>
<b>Fund Balance Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 132,495,778</b>	<b>\$103,192,965</b>	<b>\$ 1,504,832</b>	<b>\$ 236,299,785</b>



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
<b>Governmental</b>		
Unrestricted General Fund	\$ 153,455,299	28.69%
Restricted General Fund	36,102,886	6.75%
EcoPass Fund	152,000	0.03%
Health Service Fund	980,138	0.18%
Parking Fund	1,312,528	0.25%
Debt Service Fund	61,443,572	11.49%
Child Development Fund	596,971	0.11%
Capital Projects Fund	262,642,578	49.10%
<b>Fiduciary</b>		
Associate Student Body	188,000	0.04%
Student Representation Fee	58,918	0.01%
Student Body Center Fee	641,815	0.12%
Student Financial Aid	11,528,517	2.16%
Scholarship Fund	722,349	0.14%
OPEB Trust Fund	63,000	0.01%
Pension Stabilization Trust Fund	36,000	0.01%
<b>Proprietary</b>	5,001,165	0.93%
<b>Total Expenditures and Transfers</b>	<b>\$ 534,925,736</b>	<b>100.00%</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2020-2021 Final Budget

Districtwide - FY 20/21

Classification	Account	Fund									
		110	12x, 13x	138	139	330	430	591	597	731	Total
FT Instructors	110010	240.63	1.50								242.13
FT Counselors & Library In Load	110011	0.50									0.50
FT Lab Faculty Specialist	110015	2.80									2.80
<b>Total Instructional Faculty</b>		<b>243.93</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245.43</b>
Reassigned Time Shared Gov	120021	0.50									0.50
Reassigned Time Faculty	120022	4.45									4.45
Reassigned Time Department Chair	120024	12.38									12.38
Reassigned Time WVMAFT	120025	0.40									0.40
FT Faculty Coordinators	120029	0.20									0.20
FT Counselors	120030	29.65	8.65								38.30
FT Academic	120032	0.92	1.08								2.00
FT Librarians	120035	8.35									8.35
<b>Total Non-Instructional Faculty</b>		<b>56.84</b>	<b>9.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66.58</b>
<b>Total Faculty</b>		<b>300.77</b>	<b>11.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>312.00</b>
FT Classified	210010	170.46	47.77	2.44	5.45	17.68	7.00	5.45	2.05	2.58	260.87
FT Instructional Aid	220000	18.89									18.89
<b>Total Classified</b>		<b>189.34</b>	<b>47.77</b>	<b>2.44</b>	<b>5.45</b>	<b>17.68</b>	<b>7.00</b>	<b>5.45</b>	<b>2.05</b>	<b>2.58</b>	<b>279.76</b>
<b>Administrators and Deans</b>	120010	28.50	5.25	2.00					0.25	1.00	37.00
<b>FT Management</b>	210020	19.85	7.40		1.00	1.20	5.55	2.00			37.00
<b>Total Administrators</b>		<b>48.35</b>	<b>12.65</b>	<b>2.00</b>	<b>1.00</b>	<b>1.20</b>	<b>5.55</b>	<b>2.00</b>	<b>0.25</b>	<b>1.00</b>	<b>74.00</b>
<b>FT Police</b>	210030	3.50			3.50						7.00
<b>FT Supervisor</b>	210050	15.48	2.07	1.30	0.25			0.70	1.00	0.20	21.00
<b>FT Confidential</b>	210060	18.00									18.00
<b>Board Members</b>	230011	9.00									9.00
<b>FY 2020-2021 Final Budget</b>		<b>584.44</b>	<b>73.72</b>	<b>5.74</b>	<b>10.20</b>	<b>18.88</b>	<b>12.55</b>	<b>8.15</b>	<b>3.30</b>	<b>3.78</b>	<b>720.76</b>
<b>FY 2019-2020 Final Budget</b>		<b>586.61</b>	<b>79.30</b>	<b>6.28</b>	<b>11.20</b>	<b>18.38</b>	<b>10.05</b>	<b>10.45</b>	<b>3.30</b>	<b>6.68</b>	<b>732.25</b>
<b>Increase/(Decrease)</b>		<b>(2.17)</b>	<b>(5.58)</b>	<b>(0.54)</b>	<b>(1.00)</b>	<b>0.50</b>	<b>2.50</b>	<b>(2.30)</b>	<b>0.00</b>	<b>(2.91)</b>	<b>(11.49)</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2019-2020 Final Budget

Districtwide - FY 19/20

Classification	Account	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
<b>Total Instructional Faculty</b>		<b>238.72</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240.22</b>
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 WVMAFT	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
<b>Total Non-Instructional Faculty</b>		<b>59.75</b>	<b>11.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>71.38</b>
<b>Total Faculty</b>		<b>298.47</b>	<b>12.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>311.60</b>
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
<b>Total Classified</b>		<b>191.04</b>	<b>50.22</b>	<b>3.28</b>	<b>5.95</b>	<b>17.18</b>	<b>6.00</b>	<b>6.95</b>	<b>2.05</b>	<b>4.58</b>	<b>287.25</b>
<b>Administrators and Deans</b>	120010	29.17	5.48	2.00					0.25	2.10	39.00
<b>FT Management</b>	210020	18.85	7.80		1.50	1.20	4.05	2.00			35.40
<b>Total Administrators</b>		<b>48.02</b>	<b>13.28</b>	<b>2.00</b>	<b>1.50</b>	<b>1.20</b>	<b>4.05</b>	<b>2.00</b>	<b>0.25</b>	<b>2.10</b>	<b>74.40</b>
<b>FT Police</b>	210030	3.50			3.50						7.00
<b>FT Supervisor</b>	210050	18.58	3.17	1.00	0.25			1.00	1.00		25.00
<b>FT Confidential</b>	210060	18.00									18.00
<b>Board Members</b>	230011	9.00									9.00
<b>2019-2020 Final Budget</b>		<b>586.61</b>	<b>79.30</b>	<b>6.28</b>	<b>11.20</b>	<b>18.38</b>	<b>10.05</b>	<b>10.45</b>	<b>3.30</b>	<b>6.68</b>	<b>732.25</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2020-2021 Final Budget

West Valley College - FY 20/21

Classification	Account	Fund						Total
		110	12x, 13x	138	330	597	731	
FT Instructors	110010	128.30	1.50					129.80
FT Lab Faculty Specialist	110015	1.00						1.00
<b>Total Instructional Faculty</b>		<b>129.30</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130.80</b>
Reassigned Time Shared Gov	120021	0.50						0.50
Reassigned Time Faculty	120022	4.45						4.45
Reassigned Time Department Chair	120024	5.30						5.30
Reassigned Time WVMAFT	120025	0.40						0.40
FT Counselors	120030	17.15	3.85					21.00
FT Academic	120032	0.92	1.08					2.00
FT Librarians	120035	4.55						4.55
<b>Total Non-Instructional Faculty</b>		<b>33.27</b>	<b>4.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38.20</b>
<b>Total Faculty</b>		<b>162.57</b>	<b>6.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>169.00</b>
FT Classified	210010	41.90	21.15	0.64	3.53	1.08	1.00	69.30
FT Instructional Aid	220000	10.17						10.17
<b>Total Classified</b>		<b>52.06</b>	<b>21.15</b>	<b>0.64</b>	<b>3.53</b>	<b>1.08</b>	<b>1.00</b>	<b>79.46</b>
<b>Administrators and Deans</b>	120010	13.00	0.75	1.00		0.25		15.00
<b>FT Management</b>	210020	3.60	4.40		1.00			9.00
<b>Total Administrators</b>		<b>16.60</b>	<b>5.15</b>	<b>1.00</b>	<b>1.00</b>	<b>0.25</b>	<b>0.00</b>	<b>24.00</b>
<b>FT Supervisor</b>	210050	2.93	0.07	1.00				4.00
<b>FT Confidential</b>	210060	1.00						1.00
<b>FY 2020-2021 Final Budget</b>		<b>235.16</b>	<b>32.80</b>	<b>2.64</b>	<b>4.53</b>	<b>1.33</b>	<b>1.00</b>	<b>277.46</b>
<b>FY 2019-2020 Final Budget</b>		<b>237.36</b>	<b>36.68</b>	<b>3.48</b>	<b>4.18</b>	<b>1.33</b>	<b>4.00</b>	<b>287.04</b>
<b>Increase (Decrease)</b>		<b>(2.20)</b>	<b>(3.88)</b>	<b>(0.84)</b>	<b>0.35</b>	<b>0.00</b>	<b>(3.00)</b>	<b>(9.58)</b>

West Valley College - FY 19/20

Classification	Account	Fund						Total
		110	12x, 13x	138	330	597	731	
FT Instructors	110010	123.27	1.50					124.77
FT Counselors & Library In Load	110011							0.00
FT Lab Faculty Specialist	110015							0.00
<b>Total Instructional Faculty</b>		<b>123.27</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124.77</b>
Reassigned Time Shared Gov	120021	1.03						1.03
Reassigned Time Faculty	120022	6.65	0.20					6.85
Reassigned Time Department Chair	120024	7.90						7.90
Reassigned Time Other	120027		0.40					0.40
FT Counselors	120030	16.95	3.85					20.80
FT Academic	120032	0.72	1.88					2.60
FT Librarians	120035	4.25						4.25
<b>Total Non-Instructional Faculty</b>		<b>37.50</b>	<b>6.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43.83</b>
<b>Total Faculty</b>		<b>160.77</b>	<b>7.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>168.60</b>
FT Classified	210010	44.10	23.03	1.48	3.18	1.08	3.00	75.87
FT Instructional Aid	220000	11.17						11.17
<b>Total Classified</b>		<b>55.27</b>	<b>23.03</b>	<b>1.48</b>	<b>3.18</b>	<b>1.08</b>	<b>3.00</b>	<b>87.04</b>
<b>Administrators and Deans</b>	120010	13.80	0.95	1.00		0.25	1.00	17.00
<b>FT Management</b>	210020	3.60	4.80		1.00			9.40
<b>Total Administrators</b>		<b>17.40</b>	<b>5.75</b>	<b>1.00</b>	<b>1.00</b>	<b>0.25</b>	<b>1.00</b>	<b>26.40</b>
<b>FT Supervisor</b>	210050	2.93	0.07	1.00				4.00
<b>FT Confidential</b>	210060	1.00						1.00
<b>FY 2019-2020 Final Budget</b>		<b>237.36</b>	<b>36.68</b>	<b>3.48</b>	<b>4.18</b>	<b>1.33</b>	<b>4.00</b>	<b>287.04</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2020-2021 Final Budget

Mission College - FY 20/21

Classification	Account	Fund							
		110	12x, 13x	138	330	591	597	731	Total
FT Instructors	110010	112.33							112.33
FT Counselors & Library In Load	110011	0.50							0.50
FT Lab Faculty Specialist	110015	1.80							1.80
<b>Total Instructional Faculty</b>		<b>114.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114.63</b>
Reassigned Time Department Chair	120024	7.08							7.08
FT Faculty Coordinators	120029	0.20							0.20
FT Counselors	120030	12.50	4.80						17.30
FT Librarians	120035	3.80							3.80
<b>Total Non-Instructional Faculty</b>		<b>23.58</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28.38</b>
<b>Total Faculty</b>		<b>138.20</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>143.00</b>
FT Classified	210010	43.21	26.62	1.80	14.15	5.45	0.97	1.58	93.77
FT Instructional Aid	220000	8.72							8.72
<b>Total Classified</b>		<b>51.93</b>	<b>26.62</b>	<b>1.80</b>	<b>14.15</b>	<b>5.45</b>	<b>0.97</b>	<b>1.58</b>	<b>102.49</b>
Administrators and Deans	120010	14.50	4.50	1.00				1.00	21.00
FT Management	210020	3.80	3.00		0.20	2.00			9.00
<b>Total Administrators</b>		<b>18.30</b>	<b>7.50</b>	<b>1.00</b>	<b>0.20</b>	<b>2.00</b>	<b>0.00</b>	<b>1.00</b>	<b>30.00</b>
FT Supervisor	210050	4.80	2.00	0.30		0.70	1.00	0.20	9.00
FT Confidential	210060	1.00							1.00
<b>FY 2020-2021 Final Budget</b>		<b>214.23</b>	<b>40.92</b>	<b>3.10</b>	<b>14.35</b>	<b>8.15</b>	<b>1.97</b>	<b>2.78</b>	<b>285.49</b>
<b>FY 2019-2020 Final Budget</b>		<b>216.70</b>	<b>42.62</b>	<b>2.80</b>	<b>14.20</b>	<b>10.45</b>	<b>1.97</b>	<b>2.68</b>	<b>291.41</b>
<b>Increase (Decrease)</b>		<b>(2.47)</b>	<b>(1.70)</b>	<b>0.30</b>	<b>0.15</b>	<b>(2.30)</b>	<b>0.00</b>	<b>0.10</b>	<b>(5.92)</b>

Mission College - FY 19/20

Classification	Account	Fund							
		110	12x, 13x	138	330	591	597	731	Total
FT Instructors	110010	113.65							113.65
FT Counselors & Library In Load	110011	0.50							0.50
FT Lab Faculty Specialist	110015	1.30							1.30
<b>Total Instructional Faculty</b>		<b>115.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>115.45</b>
Reassigned Time Department Chair	120024	6.95							6.95
Reassigned Time WVMAFT	120025	0.50							0.50
FT Counselors	120030	11.00	4.80			0.50			16.30
FT Librarians	120035	3.80							3.80
<b>Total Non-Instructional Faculty</b>		<b>22.25</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>27.55</b>
<b>Total Faculty</b>		<b>137.70</b>	<b>4.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>143.00</b>
FT Classified	210010	46.21	27.19	1.80	14.00	6.95	0.97	1.58	98.69
FT Instructional Aid	220000	8.72							8.72
<b>Total Classified</b>		<b>54.93</b>	<b>27.19</b>	<b>1.80</b>	<b>14.00</b>	<b>6.95</b>	<b>0.97</b>	<b>1.58</b>	<b>107.41</b>
Administrators and Deans	120010	14.37	4.53	1.00				1.10	21.00
FT Management	210020	4.80	3.00		0.20	2.00			10.00
<b>Total Administrators</b>		<b>19.17</b>	<b>7.53</b>	<b>1.00</b>	<b>0.20</b>	<b>2.00</b>	<b>0.00</b>	<b>1.10</b>	<b>31.00</b>
FT Supervisor	210050	3.90	3.10			1.00	1.00		9.00
FT Confidential	210060	1.00							1.00
<b>FY 2019-2020 Final Budget</b>		<b>216.70</b>	<b>42.62</b>	<b>2.80</b>	<b>14.20</b>	<b>10.45</b>	<b>1.97</b>	<b>2.68</b>	<b>291.41</b>

Full Time Equivalent Staff Positions  
All Funds Consolidated  
FY 2020-2021 Final Budget

District Services - FY 20/21

Classification	Account	Fund 110	Fund 139	Fund 430	Total
FT Management/Administrators	120010/210020	13.45	1.00	5.55	20.00
FT Classified	210010	85.35	5.45	7.00	97.80
FT Police	210030	3.50	3.50		7.00
FT Supervisor	210050	7.75	0.25		8.00
FT Confidential	210060	16.00			16.00
Board Members	230011	9.00			9.00
<b>FY 2020-2021 Final Budget</b>		<b>135.05</b>	<b>10.20</b>	<b>12.55</b>	<b>157.80</b>
<b>FY 2019-2020 Final Budget</b>		<b>132.55</b>	<b>11.20</b>	<b>10.05</b>	<b>153.80</b>
<b>Increase (Decrease)</b>		<b>2.50</b>	<b>(1.00)</b>	<b>2.50</b>	<b>4.00</b>

District Services - FY 19/20

Classification	Account	Fund 110	Fund 139	Fund 430	Total
FT Management/Administrators	120010/210020	11.45	1.50	4.05	17.00
FT Classified	210010	80.85	5.95	6.00	92.80
FT Police	210030	3.50	3.50		7.00
FT Supervisor	210050	11.75	0.25		12.00
FT Confidential	210060	16.00			16.00
Board Members	230011	9.00			9.00
<b>FY 2019-2020 Final Budget</b>		<b>132.55</b>	<b>11.20</b>	<b>10.05</b>	<b>153.80</b>

# BUDGET DEVELOPMENT

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## BUDGET DEVELOPMENT

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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. For FY 20/21, the Chancellor's Office has extended the adoption of the Final Budget to October 31, 2020, due to impacts from COVID-19.

The Board of Trustees provides budget guidance to the Chancellor, who in turn works with the College Presidents and the Associate Vice Chancellor of Finance and Administration to develop a budget consistent with the Board's guidance. A budget workshop for the Board of Trustees was held on February 4, 2020. 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's Strategic Initiatives present a district-wide framework for planning and decision making. The Initiatives present a statement of common values, vision and mission, and a shared set of strategic directions for the future. The initiatives were developed in December 2019. 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 the Chancellor. The Presidents and the Associate Vice Chancellors 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



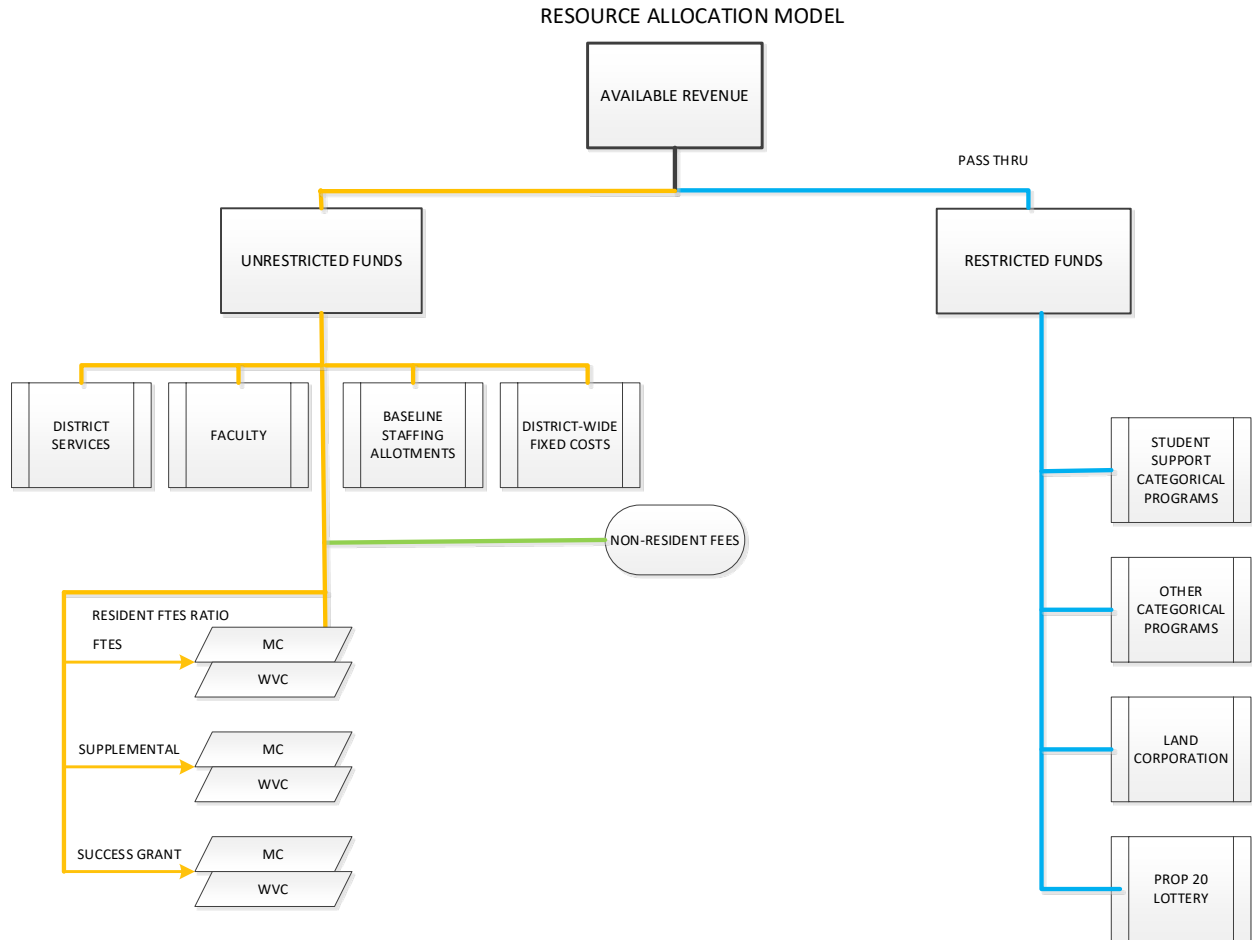
resources are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**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 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.
- Prepays (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 Associate Vice Chancellor of Finance and Administration no later than October 1. Only programs approved by the Chancellor will be funded from college year-end balances.

**SHORTFALL:**

- In the likelihood that a shortfall occurs at the colleges due to unexpected circumstances, the college must balance the budget using Non-General Fund dollars that are available. If the campus is unable to garner dollars from other sources, the college may request to borrow the current fiscal year’s contingency reserve to balance the budget. The request must be submitted in writing to the Associate Vice Chancellor of Finance and Administration by May 31<sup>st</sup>. 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 Associate Vice Chancellor of Finance and Administration can recommend a solution to balance the budget.
- If the shortfall is caused by unexpected State fiscal conditions, the contingency reserve will be used to mitigate the shortfall upon Board approval. A plan to balance the budget shall be recommended by the Associate Vice Chancellor of Finance and Administration.

**TIMELINE:**

**Tentative Budget Development**

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

**Final Budget Development**

- July RAM model simulation for next fiscal year



## **BUDGET ADJUSTMENTS**

The budget includes a number of assumptions about local revenues and expenditures related to the operation of the District. During the course of the year, revenues and expenditures may be more or less than the amounts budgeted.

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

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

## **FUNDS ARE GROUPED BY THE MAJOR SERVICE OR GROUP OF SERVICE**

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

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

# UNRESTRICTED GENERAL FUND

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## UNRESTRICTED GENERAL FUND

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

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

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

Interfund transfers are made to move appropriations and dollars from one fund to another 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 2020-2021**  
**Unrestricted General Fund 110**

**Consolidate All Locations**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,387	\$ 5,387	\$ 5,353	\$ 5,000
State Revenue	9,218,392	9,721,264	9,974,446	10,026,881
Local Revenue	155,212,876	163,124,548	163,125,343	148,422,713
Transfer In	-	24,785	24,785	-
<b>Total Revenues</b>	<b>\$ 164,436,655</b>	<b>\$ 172,875,984</b>	<b>\$ 173,129,927</b>	<b>\$ 158,454,594</b>
<b>Expenditures</b>				
Academic Salaries	\$ 51,895,843	\$ 56,876,034	\$ 60,320,371	\$ 60,829,004
Classified Salaries	25,452,112	24,740,389	24,908,817	27,293,113
Benefits	31,984,340	32,062,860	32,856,822	35,012,049
Supplies and Materials	886,675	734,714	632,801	2,082,439
Operating Expenses	12,510,816	12,325,730	10,379,122	11,682,015
Capital Outlay	302,882	247,134	107,740	471,800
Other Student Aid/Outgo	20,209,229	22,659,238	22,656,547	84,076
Transfer Out	18,709,307	18,709,307	17,495,353	16,000,803
Contingency Holding	4,679,425	1,226,305	-	-
<b>Total Expenditures</b>	<b>\$ 166,630,629</b>	<b>\$ 169,581,711</b>	<b>\$ 169,357,573</b>	<b>\$ 153,455,299</b>
Incr/(Decr) in Fund Balance	\$ (2,193,974)	\$ 3,294,273	\$ 3,772,353	\$ 4,999,295
Beginning Fund Balance	\$ 55,355,442	\$ 55,355,442	\$ 55,355,442	\$ 59,127,795
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 53,161,468</b>	<b>\$ 58,649,715</b>	<b>\$ 59,127,795</b>	<b>\$ 64,127,090</b>
<b>Nonspendable Fund Balance</b>				
Prepaid	\$ 20,555	\$ 20,555	\$ 101,432	\$ 101,432
<b>Assigned Fund Balance</b>				
Assigned to Banked Leave Liability	5,683,749	5,683,749	5,683,749	5,683,749
Assigned to Student Transcript/Material	354,647	354,647	356,225	356,225
Assigned to Faculty Travel & Conference	190,744	190,744	283,247	-
<b>Unassigned Fund Balance</b>				
5% Reserve	8,331,531	8,331,531	8,331,531	7,672,765
3% Contingency Reserve	4,998,919	4,998,919	4,998,919	4,603,659
Community Support Fund Reserve	33,234,594	38,722,841	39,027,023	45,363,591
Board Elections	346,729	346,729	345,669	345,669
<b>Ending Fund Balance</b>	<b>\$ 53,161,468</b>	<b>\$ 58,649,715</b>	<b>\$ 59,127,795</b>	<b>\$ 64,127,090</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Unrestricted General Fund 110**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	79,820	82,925	92,389	76,814
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 79,820</b>	<b>\$ 82,925</b>	<b>\$ 92,389</b>	<b>\$ 76,814</b>
<b>Expenditures</b>				
Academic Salaries	\$ 26,398,599	\$ 30,420,785	\$ 32,541,710	\$ 31,209,876
Classified Salaries	6,590,195	6,014,919	6,019,100	6,799,351
Benefits	11,464,352	11,424,684	11,419,121	11,807,484
Supplies and Materials	296,775	130,391	130,391	339,617
Operating Expenses	1,334,395	873,255	828,365	1,641,125
Capital Outlay	58,500	2,821	2,820	137,967
Other Student Aid/Outgo	152,921	107,415	107,415	39,305
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 46,295,737</b>	<b>\$ 48,974,270</b>	<b>\$ 51,048,923</b>	<b>\$ 51,974,725</b>

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

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Unrestricted General Fund 110**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	115,245	121,385	97,753	114,220
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 115,245</b>	<b>\$ 121,385</b>	<b>\$ 97,753</b>	<b>\$ 114,220</b>
<b>Expenditures</b>				
Academic Salaries	\$ 24,412,984	\$ 26,067,877	\$ 26,858,625	\$ 27,584,370
Classified Salaries	6,544,052	6,771,368	6,635,664	6,757,667
Benefits	10,423,854	10,759,617	10,214,275	11,101,248
Supplies and Materials	138,939	166,823	85,695	266,911
Operating Expenses	962,628	1,026,408	672,070	969,400
Capital Outlay	106,905	95,892	22,936	139,356
Other Student Aid/Outgo	44,870	47,220	43,442	33,333
Transfer Out	90,000	90,000	68,640	-
Contingency Holding	616	-	-	-
<b>Total Expenditures</b>	<b>\$ 42,724,848</b>	<b>\$ 45,025,205</b>	<b>\$ 44,601,347</b>	<b>\$ 46,852,285</b>

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

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Unrestricted General Fund 110**

**District Services**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,387	\$ 5,387	\$ 5,353	\$ 5,000
State Revenue	9,218,392	9,721,264	9,974,446	10,026,881
Local Revenue	155,017,811	162,920,238	162,935,202	148,231,679
Transfer In	-	24,785	24,785	-
<b>Total Revenues</b>	<b>\$ 164,241,590</b>	<b>\$ 172,671,674</b>	<b>\$ 172,939,785</b>	<b>\$ 158,263,560</b>
<b>Expenditures</b>				
Academic Salaries	\$ 1,084,260	\$ 387,372	\$ 920,036	\$ 2,034,758
Classified Salaries	12,317,865	11,954,102	12,254,053	13,736,095
Benefits	10,096,134	9,878,559	11,223,426	12,103,317
Supplies and Materials	450,961	437,500	416,716	1,475,911
Operating Expenses	10,213,793	10,426,067	8,878,688	9,071,490
Capital Outlay	137,477	148,421	81,983	194,477
Other Student Aid/Outgo	20,011,438	22,504,603	22,505,690	11,438
Transfer Out	18,619,307	18,619,307	17,426,713	16,000,803
Contingency Holding	4,678,809	1,226,305	-	-
<b>Total Expenditures</b>	<b>\$ 77,610,044</b>	<b>\$ 75,582,236</b>	<b>\$ 73,707,304</b>	<b>\$ 54,628,289</b>

Note: Amounts listed above includes Districtwide fixed cost.

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Unrestricted General Fund Revenue Projection**

	<b>Final Budget 2019-2020</b>	<b>Final Budget 2020-2021</b>
<b>Revenues</b>		
<b>State Revenues:</b>		
State Apportionment	\$ -	\$ -
Educational Protection Account (EPA)	1,300,000	1,210,000
Part-Time Faculty Compensation	265,196	209,050
Lottery	1,907,007	1,683,315
Mandated Cost Block Grant @ \$28/FTES	364,000	338,800
Full-Time Faculty Hiring (15/16)	782,281	782,281
Full-Time Faculty Hiring (18/19)	562,882	562,882
<b>Total State Revenues</b>	<b>\$ 5,181,366</b>	<b>\$ 4,786,328</b>
 <b>Local Revenues:</b>		
Enrollment Fees - Resident	\$ 8,000,000	\$ 7,000,000
Property Taxes (State and Federal)	142,430,892	138,058,128
Non-Resident Tuition	2,500,000	1,777,268
Interest	1,829,264	1,102,648
Misc. Student Fees (web processing fee, NSF fee)	100,000	100,000
Land Corporation Lease Revenue Income	656,316	663,336
<b>Total Local Revenues</b>	<b>\$ 155,516,472</b>	<b>\$ 148,701,380</b>
 <b>Other Revenues with Offsetting Expenditures:</b>		
Faculty Re-assign Time Reimbursement	\$ 8,796	\$ 10,999
Student Transcript Fees	159,820	156,814
Student Material Fees	35,245	34,220
CalSTRS On-Behalf Pension Contribution (GASB 68)	3,534,956	4,764,853
<b>Total Other Revenues</b>	<b>\$ 3,738,817</b>	<b>\$ 4,966,886</b>
<b>Total Unrestricted General Fund Revenues</b>	<b>\$ 164,436,655</b>	<b>\$ 158,454,594</b>



**West Valley-Mission Community College District  
Final Budget 2020-2021  
Associate Faculty Funding Model**

V1	Mission College	West Valley College	Districtwide Total
<b>Section 1: Resident Credit Full-Time Equivalent Student (FTES)</b>			
Total Resident Credit FTES Enrollment Goal	5,150	5,952	11,102
Calculate Weekly Student Contact Hours (WSCH)			
Annual WSCH = (FTES X 525)/16.3	165,874	191,706	357,580
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)/16.3]	-	-	-
Total Annual WSCH	157,231	188,622	345,853
Efficiency Target (460)	460	460	460
<b>Annual</b> FTEF = WSCH / Efficiency	a 341.807	410.047	751.854
Full-Time Instructional Faculty (Position Control: 20/21 Final Bud as of 7/15/20 - Acct 110010, 110011 Fund 110)	112.825	126.400	239.225
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, <b>per semester</b>	129.875	142.370	272.245
1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)			
Total <b>Annual</b> FT Instructional FTEF (semester x 2)	b 259.750	284.740	544.490
Total <b>Annual</b> Associate Faculty FTEF (a-b)	82.057	125.307	207.364
Associate Faculty Funding Rate (Step 11, Column C)	\$ 42,196	\$ 42,196	\$ 42,196
<b>Total Allocation for Resident Credit FTES</b>	c \$ 3,462,477	\$ 5,287,454	\$ 8,749,931

<b>Section 2: Special "Exempt" Category</b>			
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 11, Column C)	\$ 42,196	\$ 42,196	\$ 42,196
<b>Total Allocation for Special Categories</b>	e \$ 1,215,667	\$ 433,775	\$ 1,649,442

<b>Section 3: Reassigned Time, Substitutes, Sabbaticals</b>			
Department Chair, per contract (14.0)	14.000	14.000	28.000
Shared Governance (0.8 FTEF each semester per college)	1.600	1.600	3.200
Accreditation (during accreditation cycle 0.8 FTEF, no-accreditation 0.4)	0.200	0.200	0.400
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)	3.000	1.000	4.000
Total Reassigned, Substitutes, Sabbaticals FTEF	24.770	21.830	46.600
Associate Faculty Funding Rate (Step 11, Column C)	\$ 42,196	\$ 42,196	\$ 42,196
<b>Total Allocation for Reassigned Time, Substitutes, Sabbaticals</b>	f \$ 1,045,195	\$ 921,139	\$ 1,966,334

<b>Section 4: Instructional Service Agreement (ISA)/ Regional Training Consortium Agreement (RTC)</b>			
RTC FTES	-	-	-
RTC Agreement Agency Fee	g \$ -	\$ -	\$ -

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Associate Faculty Funding Model**

V1	Mission College	West Valley College	Districtwide Total
<b>Section 5: Non-Resident FTES</b>			
Non-Resident FTES Goal	259	120	379
Non-Resident WSCH = [(FTES x 525)/16.3]	8,342	3,865	12,207
Efficiency Target (460)	460	460	460
Total Annual FTEF for Non-Resident FTES	18.135	8.402	26.537
Associate Faculty Funding Rate (Step 11, Column C)	\$ 42,196	\$ 42,196	\$ 42,196
<b>Total Allocation for Non-Resident FTES h</b>	<b>\$ 765,218</b>	<b>\$ 354,541</b>	<b>\$ 1,119,758</b>

<b>Section 6: Resident Non-Credit FTES</b>			
Non-Credit FTES Goal	550	448	998
WSCH = (FTES x 525)/16.3	17,715	14,429	32,144
Efficiency Target (460)	460	460	460
Total FTEF = WSCH / Efficiency	38.510	31.368	69.879
Associate Faculty Funding Rate (Step 11, Column C)	\$ 42,196	\$ 42,196	\$ 42,196
<b>Total Allocation for Non-Credit FTES Funding d</b>	<b>\$ 1,624,979</b>	<b>\$ 1,323,620</b>	<b>\$ 2,948,599</b>

<b>Summary of Associate Faculty Funding</b>			
Associate Faculty Budget, Resident Credit FTES (c)	\$ 3,462,477	\$ 5,287,454	\$ 8,749,931
Associate Faculty Budget, Special Categories (e)	1,215,667	433,775	1,649,442
Associate Faculty Budget, Reassigned, etc. (f)	1,045,195	921,139	1,966,334
Associate Faculty Budget, Non-Resident FTES (h)	765,218	354,541	1,119,758
Resident Non-Credit FTES Funding (d)	1,624,979	1,323,620	2,948,599
Total Associate Faculty Salary	\$ 8,113,536	\$ 8,320,528	\$ 16,434,064
Associate Faculty Mandatory Benefits @ 18.746%	\$ 1,520,963	\$ 1,559,766	\$ 3,080,730
<b>Total Associate Faculty Funding</b>	<b>\$ 9,634,499</b>	<b>\$ 9,880,294</b>	<b>\$ 19,514,794</b>

<b>Total Resident FTES Goals</b>	<b>5,700</b>	<b>6,400</b>	<b>12,100</b>
<b>Total Non-Resident FTES Goals</b>	<b>259</b>	<b>120</b>	<b>379</b>

Total Full-Time Instructional Faculty	112.83	126.40	239.23
Total Associate Instructional Faculty	192.28	197.19	389.47
Total Instructional FTEF	305.11	323.59	628.69
(For information only)	49%	51%	

Total FT Faculty for Planning Purposes	427.26	460.10
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# West Valley-Mission Community College District Final Budget 2020-2021 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. ( $15 \times 35 = 525$ ). Every 525 hours of student contact is the equivalent of one full-time student (FTES).

The District's model is based on the WSCH/FTEF ratio for regular classes. The ratio, known as the "Efficiency Factor," is defined in Article 19 of the Faculty contract. The current efficiency factor is 460. The FTES goals are translated into WSCH by a factor of 32.21. This formula is for budgetary purposes to allocate the cost of Associate Faculty to the Colleges.

For purposes of planning and scheduling, the enrollment goals must be converted into **weekly student contact hours (WSCH)**. Each FTES represents 525 hours of total student contact over two semesters. WVMCCD, using a flexible calendar system, calculates the length of the semester as 16.3 weeks, a factor called the "**term multiplier**".

Therefore:

$WSCH = FTES \text{ enrollment goal} \times (525 \text{ contact hours} / 16.3 \text{ weeks})$

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

the **Conversion Factor** =  $525 / \text{term multiplier}$ , or  $525 / 16.3 = 32.21$

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

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

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

# **West Valley-Mission Community College District Final Budget 2020-2021 Associate Faculty Funding Model**

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

## **SECTION 2: SPECIAL "EXEMPT" CATEGORY**

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

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

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

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Associate Faculty Funding Model**

additional reassigned time up to a maximum of 4 FTEF per academic year at step 10 on the Associate Faculty Salary Schedule. The District will allocate a fixed 4 FTEF annually per campus to fund substitutes for unforeseeable absences. In addition to the substitutes, the District will allocate Associate Faculty funding for sabbaticals. The funding amount is based on the number of faculty projected to be on sabbatical times the number of semesters of sabbatical per faculty member.

**SECTION 4: 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 11, Column C of the current Associate Faculty Salary Schedule as appears in the Faculty contract.

**Calculating Associate Faculty Funding**

WSCH/ 460 = FTEF

FTEF – (Annual FT Instructional FTEF + Other Adjustments) = Associate FTEF

Associated FTEF x PT Salary at Step 11, Column C = Total FTEF Funding Amount

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Resource Allocation Model Distribution by Location**

	Final Budget 2019-20	Final Budget 2020-21	Variance
<b>West Valley College</b>			
<b>Full-Time Faculty Teaching Allocation</b>			
Salaries	\$ 13,317,164	\$ 15,331,637	\$ 2,014,473
Mandatory Benefits	2,644,411	2,898,185	253,774
Medical Benefits	2,213,578	2,409,980	196,402
<b>Total Full-Time Faculty Teaching Allocation</b>	<b>\$ 18,175,153</b>	<b>\$ 20,639,802</b>	<b>\$ 2,464,649</b>
<b>Full-Time Non-Teaching Faculty Allocation</b>			
Salaries	\$ 4,375,548	\$ 4,571,454	\$ 195,906
Mandatory Benefits	897,465	931,143	33,678
Medical Benefits	790,016	732,120	(57,896)
<b>Total Full-Time Non-Teaching Faculty Allocation</b>	<b>\$ 6,063,029</b>	<b>\$ 6,234,717</b>	<b>\$ 171,688</b>
<b>Associate Faculty Allocation</b>			
Associate Faculty Funding - Credit			
Salaries	\$ 4,325,142	\$ 6,996,908	\$ 2,671,766
Benefits	856,032	1,311,640	455,608
Associate Faculty Funding - Non-Credit			
Salaries	1,611,660	1,323,620	(288,040)
Benefits	318,980	248,126	(70,854)
In Service Agreements	-	-	-
<b>Total Associate Faculty Allocation</b>	<b>\$ 7,111,814</b>	<b>\$ 9,880,294</b>	<b>\$ 2,768,480</b>
<b>Classified and Administrators Salaries Allocation</b>			
Classified			
Salaries	\$ 4,962,746	\$ 4,974,366	\$ 11,620
Mandatory Benefits	1,419,456	1,511,025	91,569
Medical Benefits	959,372	853,118	(106,254)
Administrators			
Salaries	3,049,598	2,902,730	(146,868)
Mandatory Benefits	677,962	687,788	9,826
Medical Benefits	361,728	264,480	(97,248)
<b>Total Classified and Administrators Salaries Allocation</b>	<b>\$ 11,430,862</b>	<b>\$ 11,193,507</b>	<b>\$ (237,355)</b>
<b>Fixed Costs</b>	<b>\$ 729,008</b>	<b>\$ 906,506</b>	<b>\$ 177,498</b>
<b>Operating Budget Allocation</b>			
College Operating Budget	\$ 2,558,083	\$ 2,849,845	\$ 291,762
Categorical COLA Support	147,971	193,245	45,274
Contingency Holding	-	-	-
College Transcript Fee /Student Material Sub Funds	79,817	76,809	(3,008)
<b>Total Operating Budget Allocation</b>	<b>\$ 2,785,871</b>	<b>\$ 3,119,899</b>	<b>\$ 334,028</b>
<b>West Valley College Total Allocation</b>	<b>\$ 46,295,737</b>	<b>\$ 51,974,725</b>	<b>\$ 5,678,988</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Resource Allocation Model Distribution by Location**

	Final Budget 2019-20	Final Budget 2020-21	Variance
<b><u>Mission College</u></b>			
<b>Full-Time Faculty <u>Teaching</u> Allocation</b>			
Salaries	\$ 12,346,436	\$ 13,673,450	\$ 1,327,014
Mandatory Benefits	2,443,607	2,563,184	119,577
Medical Benefits	2,030,124	2,079,085	48,961
<b>Total Full-Time Faculty Teaching Allocation</b>	<b>\$ 16,820,167</b>	<b>\$ 18,315,719</b>	<b>\$ 1,495,552</b>
<b>Full-Time <u>Non-Teaching</u> Faculty Allocation</b>			
Salaries	\$ 2,531,127	\$ 2,937,742	\$ 406,615
Mandatory Benefits	531,765	592,588	60,823
Medical Benefits	436,617	461,054	24,437
<b>Total Full-Time <u>Non-Teaching</u> Faculty Allocation</b>	<b>\$ 3,499,509</b>	<b>\$ 3,991,384</b>	<b>\$ 491,875</b>
<b>Associate Faculty Allocation</b>			
Associate Faculty Funding - Credit			
Salaries	\$ 4,705,163	\$ 6,488,557	\$ 1,783,394
Benefits	931,246	1,216,344	285,098
In Service Agreements	58,405	-	(58,405)
Associate Faculty Funding - Non-Credit			
Salaries	1,425,278	1,624,979	199,701
Benefits	282,091	304,619	22,528
<b>Total Associate Faculty Allocation</b>	<b>\$ 7,402,183</b>	<b>\$ 9,634,499</b>	<b>\$ 2,232,316</b>
<b>Classified and Administrators Salaries Allocation</b>			
Classified			
Salaries	\$ 5,153,261	\$ 5,490,774	\$ 337,513
Mandatory Benefits	1,473,693	1,611,788	138,095
Medical Benefits	1,040,862	1,031,291	(9,571)
Administrators			
Salaries	3,200,463	3,249,227	48,764
Mandatory Benefits	764,036	783,455	19,419
Medical Benefits	335,356	317,004	(18,352)
<b>Total Classified and Administrators Salaries Allocation</b>	<b>\$ 11,967,671</b>	<b>\$ 12,483,539</b>	<b>\$ 515,868</b>
<b>Fixed Costs</b>	<b>\$ 736,729</b>	<b>\$ 680,031</b>	<b>\$ (56,698)</b>
<b>Operating Budget Allocation</b>			
College Operating Budget	\$ 1,420,187	\$ 1,221,530	\$ (198,657)
Categorical COLA Support	144,968	200,641	55,673
Contingency Holding	375,616	-	(375,616)
College Transcript Fee /Student Material Sub Funds	357,818	324,942	(32,876)
<b>Total Operating Budget Allocation</b>	<b>\$ 2,298,589</b>	<b>\$ 1,747,113</b>	<b>\$ (551,476)</b>
<b>Mission College Total Allocation</b>	<b>\$ 42,724,848</b>	<b>\$ 46,852,285</b>	<b>\$ 4,127,437</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Resource Allocation Model Distribution by Location**

	Final Budget 2019-20	Final Budget 2020-21	Variance
<b><u>Districtwide &amp; District Services</u></b>			
<b>Districtwide</b>			
Fixed Costs	\$ 14,423,094	\$ 14,520,001	\$ 96,907
CalSTRS On-Behalf Pension Contribution	\$ 3,534,958	\$ 4,764,853	\$ 1,229,895
<b>CSF Allocation and Contingency Holding</b>			
TCR - Pension Stabilization Trust contribution	\$ 2,944,259	\$ 3,242,289	\$ 298,030
TCR - COLA Holding	1,746,583	-	(1,746,583)
CSF - COVID-19 Support	-	1,000,000	1,000,000
CSF - Faculty MOU Settlement	-	944,000	944,000
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	5,062,312	2,839,494	(2,222,818)
CSF - Banner Support	923,600	-	(923,600)
CSF - Future Salary Enhancements	932,226	-	(932,226)
<b>Total CSF Allocation and Contingency Holding</b>	<b>\$ 39,008,980</b>	<b>\$ 13,025,783</b>	<b>\$ (25,983,197)</b>
<b>Board of Trustees</b>			
Operating Budget	\$ -	\$ -	\$ -
Salaries	160,784	162,818	2,034
Mandatory Benefits	39,968	41,612	1,644
Medical Benefits	129,624	179,038	49,414
<b>Total Board of Trustees Allocation</b>	<b>\$ 330,376</b>	<b>\$ 383,468</b>	<b>\$ 53,092</b>
<b>Chancellor</b>			
Operating Budget	\$ 8,300	\$ 8,300	\$ -
Fixed Costs	-	-	-
Salaries	496,114	507,155	11,041
Mandatory Benefits	126,369	133,899	7,530
Medical Benefits	27,646	31,820	4,174
<b>Total Chancellor's Office Allocation</b>	<b>\$ 658,429</b>	<b>\$ 681,174</b>	<b>\$ 22,745</b>
<b>Advancement</b>			
Operating Budget	\$ -	\$ -	\$ -
Fixed Costs	12,345	12,400	55
Salaries	182,454	294,720	112,266
Mandatory Benefits	52,206	97,556	45,350
Medical Benefits	14,817	19,236	4,419
<b>Total Advancement Allocation</b>	<b>\$ 261,822</b>	<b>\$ 423,912</b>	<b>\$ 162,090</b>
<b>Public Affairs</b>			
Operating Budget	\$ 14,000	\$ 14,000	\$ -
Fixed Costs	-	-	-
Salaries	-	271,433	271,433
Mandatory Benefits	-	50,882	50,882
Medical Benefits	-	11,262	11,262
<b>Total Public Affairs Allocation</b>	<b>\$ 14,000</b>	<b>\$ 347,577</b>	<b>\$ 333,577</b>



**West Valley-Mission Community College District  
Final Budget 2020-2021  
Resource Allocation Model Distribution by Location**

	Final Budget 2019-20	Final Budget 2020-21	Variance
<b>Administrative Services</b>			
Operating Budget	\$ 180,020	\$ 205,020	\$ 25,000
Fixed Costs	478,263	144,220	(334,043)
Salaries	1,927,952	1,939,209	11,257
Mandatory Benefits	536,727	555,728	19,001
Medical Benefits	287,251	317,341	30,090
<b>Total Administrative Services Allocation</b>	<b>\$ 3,410,213</b>	<b>\$ 3,161,518</b>	<b>\$ (248,695)</b>
<b>Human Resources</b>			
Operating Budget	\$ 48,900	\$ 48,900	-
Fixed Costs	387,491	487,491	100,000
Salaries	1,536,509	1,617,497	80,988
Mandatory Benefits	429,825	464,272	34,447
Medical Benefits	242,871	265,624	22,753
<b>Total Human Resources Allocation</b>	<b>\$ 2,645,596</b>	<b>\$ 2,883,784</b>	<b>\$ 238,188</b>
<b>Public Safety</b>			
Operating Budget	\$ 134,569	\$ 134,569	-
Fixed Costs	170,494	191,874	21,380
Salaries	695,785	739,212	43,427
Mandatory Benefits	144,262	158,069	13,807
Medical Benefits	127,584	150,364	22,780
<b>Total Public Safety Allocation</b>	<b>\$ 1,272,694</b>	<b>\$ 1,374,088</b>	<b>\$ 101,394</b>
<b>General Services</b>			
Operating Budget	\$ 46,188	\$ 21,188	\$ (25,000)
Fixed Costs	45,825	74,075	28,250
Salaries	653,704	692,586	38,882
Mandatory Benefits	187,044	201,858	14,814
Medical Benefits	99,110	103,211	4,101
<b>Total General Services Allocation</b>	<b>\$ 1,031,871</b>	<b>\$ 1,092,918</b>	<b>\$ 61,047</b>
<b>Information Systems</b>			
Operating Budget	\$ 146,000	\$ 146,000	-
Fixed Costs	-	-	-
Salaries	3,087,995	3,616,891	528,896
Mandatory Benefits	870,713	1,009,347	138,634
Medical Benefits	451,376	516,985	65,609
<b>Total Information Systems Allocation</b>	<b>\$ 4,556,084</b>	<b>\$ 5,289,223</b>	<b>\$ 733,139</b>
<b>Facilities</b>			
Operating Budget	\$ 387,377	\$ 387,377	-
Fixed Costs	60,000	60,000	-
Salaries	3,913,930	4,038,668	124,738
Mandatory Benefits	1,117,173	1,186,042	68,869
Medical Benefits	983,447	1,007,903	24,456
<b>Total Facilities Allocation</b>	<b>\$ 6,461,927</b>	<b>\$ 6,679,990</b>	<b>\$ 218,063</b>
<b>Districtwide &amp; District Services Total Allocation</b>	<b>\$ 77,610,044</b>	<b>\$ 54,628,289</b>	<b>\$ (22,981,755)</b>

**Total Expenditure Budget For All Locations**

**\$ 166,630,629 \$ 153,455,299 \$ (13,175,330)**

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Fixed Cost Schedule**

**MISSION COLLEGE**

<b>Fixed Cost Description</b>	<b>Final Budget 2019-20</b>	<b>Final Budget 2020-21</b>	<b>Budget Adjust. Incr/(Decr)</b>
Academic Senate	\$ 23,852	\$ 23,675	\$ (177)
Classified Senate	3,000	3,000	-
Faculty Travel & Conference	28,600	115,000	86,400
Tenure Faculty	59,297	39,186	(20,111)
Alma/Primo VE Subscription - Library Maintenance	47,012	18,000	(29,012)
Insurance for Students	29,002	27,747	(1,255)
Insurance for Athletics	10,088	10,088	-
Coaches Stipends	34,590	30,577	(4,013)
Accreditation	90,500	33,343	(57,157)
Scantron - Class Climate	-	9,867	9,867
Financial Aid Match: Federal Work Study (FWS)	31,015	38,271	7,256
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	44,870	33,333	(11,537)
Student Financial Aid Disbursement & Refunds - mv to DS	3,518	-	(3,518)
Scheduling Software	17,450	17,450	-
Document Imaging	9,215	9,215	-
Document Enhancement & Distribution Solution	1,026	1,026	-
Curriculum & Assessment Management for SLO	32,835	32,835	-
Counseling Scheduling System	10,240	11,440	1,200
Online Admissions Applications	5,900	5,900	-
WVMCEA Negotiated Backfill for President - mv to DS	12,300	-	(12,300)
Miscellaneous Software, Hardware and Licenses	133,708	107,010	(26,698)
<b>Total Mission College Fixed Cost</b>	<b>\$ 628,018</b>	<b>\$ 566,963</b>	<b>\$ (61,055)</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Fixed Cost Schedule**

**WEST VALLEY COLLEGE**

<b>Fixed Cost Description</b>	<b>Final Budget 2019-20</b>	<b>Final Budget 2020-21</b>	<b>Budget Adjust. Incr/(Decr)</b>
Academic Senate	\$ 14,605	\$ 14,483	\$ (122)
Classified Senate	2,940	2,940	-
Faculty Travel & Conference	33,800	135,000	101,200
Tenure Faculty	13,177	45,717	32,540
Alma/Primo VE Subscription - Library Maintenance	60,000	60,000	-
Insurance for Athletics	37,209	37,209	-
Insurance for Students	47,440	46,184	(1,256)
Coaches Stipends	38,633	38,296	(337)
Accreditation	74,952	33,343	(41,609)
Financial Aid Match: Federal Work Study (FWS)	50,041	50,041	-
Financial Aid Match: Supp Educ Opportunity Grant (SEOG)	39,305	39,305	-
Student Financial Aid Disbursement & Refunds - mv to DS	3,518	-	(3,518)
Scheduling Software	17,450	17,450	-
Document Imaging	9,215	9,215	-
Document Enhancement & Distribution Solution	1,026	1,026	-
Curriculum & Assessment Management for SLO	36,150	36,150	-
Counseling Scheduling System	6,300	9,440	3,140
Online Admissions Applications	4,525	4,525	-
Print Shop & Konica Copy Management	-	8,200	8,200
Miscellaneous Software, Hardware and Licenses	148,432	136,804	(11,628)
<b>Total West Valley College Fixed Cost</b>	<b>\$ 638,718</b>	<b>\$ 725,328</b>	<b>\$ 86,610</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Fixed Cost Schedule**

**DISTRICTWIDE**

Fixed Cost Description	Final Budget 2019-20	Final Budget 2020-21	Budget Adjust. Incr/(Decr)
Cal Grant Interest Payment	\$ 1,500	\$ 1,500	\$ -
Student Financial Aid Disbursement and Refunds		7,036	\$ 7,036
Federal Tax Liability - Transportation Tax (Parking)	28,720	-	(28,720)
State Social Security Administration Fee	-	2,500	2,500
POA Unfunded Accrued Liability	205,011	215,545	10,534
Utilities, Mission College	1,218,628	1,218,628	-
Utilities, West Valley College	1,109,997	1,109,997	-
Budget & Position Control Software	15,480	15,480	-
BoardDocs - Agenda Management	17,000	17,500	500
Board Elections	-	68,093	68,093
Emergency Preparedness Services	55,000	55,000	-
Bank Service Charges	274,272	274,272	-
Retiree Medical Benefits	5,212,736	4,919,022	(293,714)
Property/Liability Insurance	707,176	739,193	32,017
Property/Liability Insurance Deductible	40,000	20,000	(20,000)
Unfunded Banked Leave	700,000	700,000	-
FT Faculty STRS contributions for excess sick leave	10,800	10,800	-
PT Faculty Medical Benefits Reimbursement	160,000	270,000	110,000
Vacation Payout	300,000	300,000	-
Medical Plan Administration Fee	35,000	35,000	-
Employee Assistance Program	37,485	37,485	-
ADA Accommodations	30,000	30,000	-
ADA Training Coordinator	35,000	35,000	-
Staff Development - Compliance Training	25,000	25,000	-
WVMCEA Travel, Conference, and Tuition Reimbursement	-	58,600	58,600
Annual Software Licenses	1,693,575	1,800,984	107,409
Parts for Computer and Network Repair	43,817	43,817	-
Equipment Maintenance - Hardware	450,779	444,831	(5,948)
PC Replacement	50,000	100,000	50,000
Telephone	255,000	255,000	-
Radio/Cell Phone Services	33,920	33,920	-
Environmental Reg. Requirements (Hazardous Materials)	104,984	104,984	-
E-Procurement Software for Vendor and Bid Management	27,424	26,125	(1,299)
Facilities Maintenance Agreements and Services	959,063	859,832	(99,231)

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Fixed Cost Schedule**

<b>Fixed Cost Description</b>	<b>Final Budget 2019-20</b>	<b>Final Budget 2020-21</b>	<b>Budget Adjust. Incr/(Decr)</b>
WVMCEA Negotiated Backfill for President	-	12,300	12,300
Unemployment Experience Rate	36,712	36,712	-
Student Bad Debt Allowance	150,000	150,000	-
Contract Services for Law Enforcement	53,346	140,176	86,830
<b>Total Districtwide Fixed Cost</b>	<b>\$ 14,077,425</b>	<b>\$ 14,174,332</b>	<b>\$ 96,907</b>

**DISTRICT SERVICES**

<b>Fixed Cost Description</b>	<b>Final Budget 2019-20</b>	<b>Final Budget 2020-21</b>	<b>Budget Adjust. Incr/(Decr)</b>
Advancement Audit Expense	\$ 11,017	\$ 10,062	\$ (955)
Advancement Credit Card Management Fee	1,328	1,328	-
Armored Car Service	8,000	8,718	718
Audit Expenses/GASB 34 Financial Statements	49,425	50,674	1,249
Arbitrage/Actuarial	9,400	9,400	-
Printing Services for Budget/Agendas/Contracts	15,000	15,000	-
Dues and Copyright Fees	50,000	50,000	-
Legal Expenses	330,000	150,000	(180,000)
Mediation Services	5,000	5,000	-
Bond Administrative Fee - LRB	11,438	11,438	-
Staff Mandated Training	4,000	4,000	-
Benefits Consultant	84,500	84,500	-
Benefits Tracking System	72,453	72,453	-
Recruitment System	30,050	30,050	-
Employee Tracking and Reporting Services	22,388	22,388	-
Ergonomic Equipment	50,000	50,000	-
Advertising	90,000	35,000	(55,000)
Medical Mandated Testing (Injury)	13,000	13,000	-
Supervisors Staff Development	5,200	5,200	-
WVMCEA Negotiator Substitutes	1,000	1,000	-
Title IX Tracking Software (incident reports)	14,900	14,900	-
County Communications (dispatch)	74,073	74,073	-
DOJ, LiveScan maint & support	26,752	27,047	295
Safety/Maint of Standards	18,500	21,000	2,500
Mandated Law Enforcement Training	9,000	9,000	-
Contract Services for Law Enforcement	42,169	60,754	18,585

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Fixed Cost Schedule**

Fixed Cost Description	Final Budget 2019-20	Final Budget 2020-21	Budget Adjust. Incr/(Decr)
Gasoline	60,000	60,000	-
Contract Required Safety Shoes	13,000	16,250	3,250
Legal Services	-	25,000	25,000
JPA Hazardous Materials (supplies & training)	21,100	21,100	-
Mail Service & Maintenance	11,725	11,725	-
<b>Total District Services Fixed Cost</b>	<b>\$ 1,154,418</b>	<b>\$ 970,060</b>	<b>\$ (184,358)</b>

**Total Fixed Cost exclude C/O & Offsets**    **\$ 16,498,579**    **\$ 16,436,683**    **\$ (61,896)**

Fixed Cost Description	Final Budget 2019-20	Final Budget 2020-21	Budget Adjust. Incr/(Decr)
<b>Expenditures with Offsetting Revenues:</b>			
Faculty Reassigned Time - WVC	\$ -	\$ 5,294	\$ 5,294
Faculty Reassigned Time - MC	8,796	5,705	(3,091)
<b>Carry-over:</b>			
Faculty Travel & Conference C/O - Legacy - WVC	90,290	90,830	540
Faculty Travel & Conference C/O from 19/20 - WVC		85,054	85,054
Faculty Travel & Conference C/O - Legacy - MC	99,915	99,915	-
Faculty Travel & Conference C/O from 19/20 - MC		7,448	7,448
Board Elections - C/O from Pr Yr	345,669	345,669	-
<b>Total Fixed Cost with C/O &amp; Offsets</b>	<b>\$ 544,670</b>	<b>\$ 639,915</b>	<b>\$ 95,245</b>

**Fixed Cost Grand Total**    **\$ 17,043,249**    **\$ 17,076,598**    **\$ 33,349**

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Unrestricted General Fund**  
**Account Summary**

<b>Revenues</b>	<b>Final Budget</b>		<b>Final Budget</b>	<b>Percent</b>
	<b>2019-20</b>	<b>2020-21</b>		
Federal Revenues	\$ 5,387	\$ 5,000		0.00%
State Revenues	9,218,392	10,026,881		6.33%
Local Revenues	155,212,876	148,422,713		93.67%
Transfer In	-	-		0.00%
<b>Total Revenues</b>	<b>\$ 164,436,655</b>	<b>\$ 158,454,594</b>		<b>100.00%</b>
<b>Expenditures</b>				
<b>Academic Salaries</b>				
FT Instructional Salaries	\$ 26,369,341	\$ 30,573,881		19.92%
PT Faculty Instructional	12,084,035	16,054,854		10.46%
FT Class Instructional Aid	1,365,841	1,384,644		0.90%
Hourly Class Instructional Aid	176,500	393,914		0.26%
<b>Total Instructional Salaries</b>	<b>\$ 39,995,717</b>	<b>\$ 48,407,293</b>		<b>31.54%</b>
<b>Non-Instructional Salaries</b>				
Non-Instructional Assign Time	\$ 7,628,869	\$ 8,507,590		5.54%
Administrator/Dean	5,433,828	5,399,122		3.52%
PT Faculty Non Teach	379,770	293,557		0.19%
FT Classified	15,281,186	16,786,400		10.94%
FT Management	2,918,504	3,567,129		2.32%
Police	349,458	309,303		0.20%
Supervisor	2,334,664	1,962,376		1.28%
Confidential	1,927,590	1,999,001		1.30%
Hourly Classified & Overtime	1,098,369	890,346		0.58%
<b>Total Non- Instructional</b>	<b>\$ 37,352,238</b>	<b>\$ 39,714,824</b>		<b>25.88%</b>
<b>Total Salaries</b>	<b>\$ 77,347,955</b>	<b>\$ 88,122,117</b>		<b>57.43%</b>
<b>Benefits</b>				
Mandatory Benefit	\$ 20,797,802	\$ 23,610,828		15.39%
Medical Fringe Benefit	10,857,818	11,098,721		7.23%
Other Benefits	328,720	302,500		0.20%
<b>Total Benefits</b>	<b>\$ 31,984,340</b>	<b>\$ 35,012,049</b>		<b>22.82%</b>
<b>Operating Expenses &amp; Equipment</b>				
Supplies and Materials	\$ 886,675	\$ 2,082,439		1.36%
Utilities and Housekeeping Services	2,704,605	2,721,405		1.77%
General Operating Expense and Services	9,806,211	8,960,610		5.84%
Capital Outlay	-	-		0.00%
Library Books	-	-		0.00%
Software and Equipment	302,882	471,800		0.31%
Other Outgo: Debt Retirement/Fees	20,011,438	11,438		0.01%
Transfer Out	18,709,307	16,000,803		10.43%
Other Student Aid	197,791	72,638		0.05%
Contingency Holding	4,679,425	-		0.00%
<b>Total Operating Expenditures</b>	<b>\$ 57,298,334</b>	<b>\$ 30,321,133</b>		<b>19.76%</b>
<b>Total Expenditures</b>	<b>\$ 166,630,629</b>	<b>\$ 153,455,299</b>		<b>100.00%</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Interfund Transfers**

Fund Description	Transfer In	Transfer Out
<b>Unrestricted General Funds 110000 &amp; 110819</b>		
To Retiree Health Benefits Fund 291000		\$ 4,919,022
To Lease Revenue Bonds Debt Service Fund 292XXX		\$ 2,839,492
To Capital Projects Fund 410505		\$ 5,000,000
To Pension Stabilization Trust Fund 792000		\$ 3,242,289
<b>CCAMPIS (Child Care Access Means Parents in School) Funds 120011 &amp; 120012</b>		
To Child Development Center Fund 330000		\$ 44,624
<b>Federal Student Aid Admin 20/21 Fund 120000</b>		
From Financial Aid Funds 741001 & 741002	\$ 32,189	
<b>Health Services Fund 138000</b>		
From Pharmacy Technician MC Fund 591307	\$ 600	
<b>Retiree Benefits Fund 291000</b>		
From Unrestricted General Fund 110819	\$ 4,919,022	
<b>Lease Revenue Bonds Debt Service Fund 292XXX</b>		
From Unrestricted General Fund 110000	\$ 2,839,492	
<b>Child Development Center Fund 330000</b>		
From CCAMPIS Grant Fund 120011 & 120012	\$ 44,624	
<b>Capital Projects Fund 410505</b>		
From Unrestricted General Fund 110000	\$ 5,000,000	
<b>Pharmacy Technician MC Fund 591307</b>		
To Health Services Fund 138000		\$ 600
<b>Facilities Rentals WV Fund 597003</b>		
To Intercollegiate Athletics WV Fund 597004		\$ 50,000
To General Entrepreneurial WV Fund 597000		\$ 7,553
<b>General Entrepreneurial WV Fund 597000</b>		
From Facilities Rentals WV Fund 597003	\$ 7,553	
<b>Intercollegiate Athletics WV Fund 597004</b>		
From Facilities Rentals WV Fund 597003	\$ 50,000	
<b>Financial Aid Funds 741001 &amp; 741002</b>		
To Federal Student Aid Admin 20/21 Fund 120000		\$ 32,189
<b>Pension Stabilization Trust Fund 792000</b>		
From Unrestricted General Fund 110000	\$ 3,242,289	
<b>Totals</b>	<b>\$ 16,135,769</b>	<b>\$ 16,135,769</b>



# RESTRICTED GENERAL FUNDS

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## RESTRICTED GENERAL FUNDS

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

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

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

Federal	25.20%
State	59.80%
Local	14.90%
Transfer-In (Match)	00.09%

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

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

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

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

CARE – Cooperative Agencies Resources for Education is designed to assist Extended Opportunity Programs and Services (EOPS) students who at the time of acceptance into CARE are recipients of TANF (Temporary Assistance for Needy Families) and CalWORKs (California Work Opportunity and Responsibility to Kids), and are single heads of household with children under 14 years old, to break the welfare-dependency cycle by completing college-level educational training programs, and therefore, become more employable and economically self-sufficient. In addition, grants and allowances for 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. The practice will continue for FY 2020-21

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

**Health Services Fund 138** is a restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. Students are assessed \$21 per semester for Fall/Spring and \$18 for the Summer. The Health Elimination Fee is a state 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 2020-2021**  
**Restricted General Funds**

**Consolidated (All Funds)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 7,641,035	\$ 9,962,077	\$ 4,669,694	\$ 9,179,706
State Revenue	22,577,075	23,912,776	16,246,067	21,555,154
Local Revenue	6,931,220	7,898,794	6,091,196	7,051,570
Transfer In	438,545	438,545	435,099	32,789
<b>Total Revenues</b>	<b>\$ 37,587,875</b>	<b>\$ 42,212,192</b>	<b>\$ 27,442,056</b>	<b>\$ 37,819,219</b>
<b>Expenditures</b>				
Academic Salaries	\$ 4,680,881	\$ 5,825,481	\$ 4,894,033	\$ 5,121,722
Classified Salaries	9,013,946	10,058,586	7,914,992	8,685,272
Benefits	4,481,740	4,574,708	4,244,488	4,308,917
Supplies and Materials	2,698,836	2,929,782	1,389,110	3,428,866
Operating Expenses	11,935,249	11,160,448	4,075,674	10,138,297
Capital Outlay	2,171,396	2,710,214	1,596,313	2,170,938
Transfer Out	48,532	63,117	50,422	44,624
Student Financial Aid	-	-	-	-
Other Student Aid	3,123,206	5,131,847	3,226,807	3,755,126
Contingency Holding	30,000	30,000	-	893,790
<b>Total Expenditures</b>	<b>\$ 38,183,786</b>	<b>\$ 42,484,183</b>	<b>\$ 27,391,841</b>	<b>\$ 38,547,552</b>
Incr/(Decr) in Fund Balance	\$ (595,911)	\$ (271,991)	\$ 50,216	\$ (728,333)
Beginning Fund Balance	\$ 2,112,229	\$ 2,112,229	\$ 2,112,229	\$ 2,162,445
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,516,318</b>	<b>\$ 1,840,238</b>	<b>\$ 2,162,445</b>	<b>\$ 1,434,112</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	10,845	2,422	59,833	-
Restricted for Health Services	582,414	582,414	831,912	657,189
Restricted for Parking Fund	923,059	1,255,402	1,270,700	776,923
<b>Ending Fund Balance</b>	<b>\$ 1,516,318</b>	<b>\$ 1,840,238</b>	<b>\$ 2,162,445</b>	<b>\$ 1,434,112</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 7,556,212	\$ 9,866,513	\$ 4,669,694	\$ 9,084,141
State Revenue	22,577,075	23,912,776	16,246,067	21,555,154
Local Revenue	4,398,507	5,690,002	3,922,551	5,371,570
Transfer In	33,045	33,045	33,643	32,189
<b>Total Revenues</b>	<b>\$ 34,564,839</b>	<b>\$ 39,502,336</b>	<b>\$ 24,871,955</b>	<b>\$ 36,043,054</b>
<b>Expenditures</b>				
Academic Salaries	\$ 4,382,602	\$ 5,518,768	\$ 4,729,077	\$ 4,949,312
Classified Salaries	7,422,093	8,868,938	6,751,437	7,417,936
Benefits	3,745,409	3,988,190	3,738,816	3,838,282
Supplies and Materials	2,651,832	2,850,853	1,359,739	3,316,138
Operating Expenses	11,410,408	10,769,503	3,791,025	9,736,740
Capital Outlay	2,136,396	2,710,214	1,596,313	2,150,938
Transfer Out	48,532	63,085	50,390	44,624
Student Financial Aid	-	-	-	-
Other Student Aid	3,123,206	5,096,847	3,191,807	3,755,126
Contingency Holding	30,000	30,000	-	893,790
<b>Total Expenditures</b>	<b>\$ 34,950,478</b>	<b>\$ 39,896,398</b>	<b>\$ 25,208,606</b>	<b>\$ 36,102,886</b>
Incr/(Decr) in Fund Balance	\$ (385,639)	\$ (394,062)	\$ (336,651)	\$ (59,833)
Beginning Fund Balance	\$ 396,484	\$ 396,484	\$ 396,484	\$ 59,833
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 10,845</b>	<b>\$ 2,422</b>	<b>\$ 59,833</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ 10,845	\$ 2,422	\$ 59,833	\$ -
<b>Ending Fund Balance</b>	<b>\$ 10,845</b>	<b>\$ 2,422</b>	<b>\$ 59,833</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 2,500,507	\$ 3,659,058	\$ 1,864,851	\$ 3,159,277
State Revenue	10,576,710	10,814,566	8,047,137	10,369,219
Local Revenue	1,368,634	1,219,191	1,239,221	1,125,542
Transfer In	17,868	17,868	17,868	17,868
<b>Total Revenues</b>	<b>\$ 14,463,719</b>	<b>\$ 15,710,683</b>	<b>\$ 11,169,077</b>	<b>\$ 14,671,906</b>
<b>Expenditures</b>				
Academic Salaries	\$ 2,125,596	\$ 2,564,157	\$ 2,227,720	\$ 2,117,628
Classified Salaries	3,494,923	3,528,347	2,982,172	3,541,551
Benefits	1,884,184	2,040,345	1,711,946	1,880,427
Supplies and Materials	1,281,100	1,669,922	897,577	1,581,933
Operating Expenses	3,609,890	3,046,540	1,791,789	2,646,499
Capital Outlay	417,518	427,198	324,049	166,125
Transfer Out	48,532	48,532	34,500	44,624
Student Financial Aid	-	-	-	-
Other Student Aid	1,620,935	2,439,601	1,651,301	1,976,750
Contingency Holding	-	-	-	808,790
<b>Total Expenditures</b>	<b>\$ 14,482,678</b>	<b>\$ 15,764,642</b>	<b>\$ 11,621,054</b>	<b>\$ 14,764,327</b>
Incr/(Decr) in Fund Balance	\$ (18,959)	\$ (53,959)	\$ (451,977)	\$ (92,421)
Beginning Fund Balance	\$ 21,381	\$ 21,381	\$ 21,381	\$ 2,421
Adjustment	\$ -	\$ -	\$ 433,017	\$ 90,000
<b>Ending Fund Balance</b>	<b>\$ 2,422</b>	<b>\$ (32,578)</b>	<b>\$ 2,421</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ 2,422	\$ (32,578)	\$ 2,421	\$ -
<b>Ending Fund Balance</b>	<b>\$ 2,422</b>	<b>\$ (32,578)</b>	<b>\$ 2,421</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,055,705	\$ 6,207,455	\$ 2,804,844	\$ 5,383,458
State Revenue	11,817,069	12,909,914	8,167,108	10,979,462
Local Revenue	1,643,182	1,642,625	993,527	1,795,573
Transfer In	15,177	15,177	15,775	14,321
<b>Total Revenues</b>	<b>\$ 18,531,133</b>	<b>\$ 20,775,171</b>	<b>\$ 11,981,253</b>	<b>\$ 18,172,814</b>
<b>Expenditures</b>				
Academic Salaries	\$ 2,197,006	\$ 2,865,751	\$ 2,408,587	\$ 2,752,684
Classified Salaries	3,390,420	3,690,869	3,327,507	3,324,580
Benefits	1,845,263	1,934,017	1,876,691	1,941,978
Supplies and Materials	1,318,181	1,079,660	437,000	1,688,585
Operating Expenses	7,362,556	7,377,751	1,941,830	6,089,474
Capital Outlay	969,996	1,238,307	698,036	686,223
Transfer Out	-	14,553	15,890	-
Student Financial Aid	-	-	-	-
Other Student Aid	1,502,271	2,637,246	1,520,507	1,778,376
Contingency Holding	-	-	-	55,000
<b>Total Expenditures</b>	<b>\$ 18,585,693</b>	<b>\$ 20,838,154</b>	<b>\$ 12,226,049</b>	<b>\$ 18,316,900</b>
Incr/(Decr) in Fund Balance	\$ (54,560)	\$ (62,983)	\$ (244,796)	\$ (144,086)
Beginning Fund Balance	\$ 62,983	\$ 62,983	\$ 62,983	\$ 24,086
Adjustment	\$ -	\$ -	\$ 205,899	\$ 120,000
<b>Ending Fund Balance</b>	<b>\$ 8,423</b>	<b>\$ -</b>	<b>\$ 24,086</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Grants & Other	\$ 8,423	\$ -	\$ 24,086	\$ -
<b>Ending Fund Balance</b>	<b>\$ 8,423</b>	<b>\$ -</b>	<b>\$ 24,086</b>	<b>\$ -</b>



**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Grants and Categorical**  
**Fund 120 - 136**

**District Services**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ 541,406
State Revenue	183,296	188,296	31,823	206,473
Local Revenue	1,386,691	2,828,186	1,689,803	2,450,455
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,569,987</b>	<b>\$ 3,016,482</b>	<b>\$ 1,721,625</b>	<b>\$ 3,198,334</b>

**Expenditures**

Academic Salaries	\$ 60,000	\$ 88,860	\$ 92,771	\$ 79,000
Classified Salaries	536,750	1,649,722	441,758	551,805
Benefits	15,962	13,828	150,179	15,877
Supplies and Materials	52,551	101,271	25,162	45,620
Operating Expenses	437,962	345,212	57,406	1,000,767
Capital Outlay	748,882	1,044,709	574,229	1,298,590
Transfer Out	-	-	-	-
Other Student Aid	-	20,000	20,000	-
Contingency Holding	30,000	30,000	-	30,000
<b>Total Expenditures</b>	<b>\$ 1,882,107</b>	<b>\$ 3,293,602</b>	<b>\$ 1,361,504</b>	<b>\$ 3,021,659</b>

Incr/(Decr) in Fund Balance	\$ (312,120)	\$ (277,120)	\$ 360,121	\$ 176,675
Beginning Fund Balance	\$ 312,120	\$ 312,120	\$ 312,120	\$ 33,325
Adjustment	\$ -	\$ -	\$ (638,916)	\$ (210,000)
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 33,325</b>	<b>\$ -</b>

**Restricted Fund Balance**

Restricted for Grants & Other	\$ -	\$ 35,000	\$ 33,325	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 33,325</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Other Restricted General Fund - Eco Pass Fund 137**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	163,213	163,213	151,920	152,000
Transfer In	2,000	2,000	1,236	-
<b>Total Revenues</b>	<b>\$ 165,213</b>	<b>\$ 165,213</b>	<b>\$ 153,156</b>	<b>\$ 152,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	13,204	20,234	9,075	10,000
Benefits	1,313	1,313	603	660
Supplies and Materials	-	5,400	5,212	3,340
Operating Expenses	150,696	138,266	138,266	138,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 165,213</b>	<b>\$ 165,213</b>	<b>\$ 153,156</b>	<b>\$ 152,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Health Services Fund 138**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 84,823	\$ 95,564	\$ -	\$ 95,565
State Revenue	-	-	-	-
Local Revenue	704,500	713,579	684,853	709,250
Transfer In	403,500	403,500	400,220	600
<b>Total Revenues</b>	<b>\$ 1,192,823</b>	<b>\$ 1,212,643</b>	<b>\$ 1,085,073</b>	<b>\$ 805,415</b>
<b>Expenditures</b>				
Academic Salaries	\$ 298,279	\$ 306,713	\$ 164,956	\$ 172,410
Classified Salaries	463,091	428,091	414,159	457,628
Benefits	267,858	267,858	191,848	150,209
Supplies and Materials	22,504	56,317	10,512	82,888
Operating Expenses	141,091	118,632	19,068	117,003
Capital Outlay	-	-	-	-
Transfer Out	-	32	32	-
Other Student Aid	-	35,000	35,000	-
<b>Total Expenditures</b>	<b>\$ 1,192,823</b>	<b>\$ 1,212,643</b>	<b>\$ 835,576</b>	<b>\$ 980,138</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 249,497	\$ (174,723)
Beginning Fund Balance	\$ 582,414	\$ 582,414	\$ 582,414	\$ 831,911
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 582,414</b>	<b>\$ 582,414</b>	<b>\$ 831,911</b>	<b>\$ 657,189</b>
<b>Restricted Fund Balance</b>				
Restricted for Health Services	\$ 582,414	\$ 582,414	\$ 831,911	\$ 657,189
<b>Ending Fund Balance</b>	<b>\$ 582,414</b>	<b>\$ 582,414</b>	<b>\$ 831,911</b>	<b>\$ 657,189</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Health Services Fund 138**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 24,999	\$ 35,441	\$ -	\$ 35,441
State Revenue	-	-	-	-
Local Revenue	349,500	358,579	367,409	354,250
Transfer In	200,000	200,000	200,000	-
<b>Total Revenues</b>	<b>\$ 574,499</b>	<b>\$ 594,020</b>	<b>\$ 567,409</b>	<b>\$ 389,691</b>
<b>Expenditures</b>				
Academic Salaries	\$ 159,225	\$ 159,225	\$ 159,225	\$ 86,205
Classified Salaries	250,259	215,259	199,568	207,859
Benefits	140,016	140,016	124,676	35,930
Supplies and Materials	9,154	18,999	641	57,570
Operating Expenses	15,845	25,521	6,547	43,879
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	35,000	35,000	-
<b>Total Expenditures</b>	<b>\$ 574,499</b>	<b>\$ 594,020</b>	<b>\$ 525,657</b>	<b>\$ 431,443</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 41,752	\$ (41,752)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 41,752
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,752</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Health Services	\$ -	\$ -	\$ 41,752	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,752</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Health Services Fund 138**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal revenue	\$ 59,824	\$ 60,123	\$ -	\$ 60,124
State Revenue	-	-	-	-
Local Revenue	355,000	355,000	317,444	355,000
Transfer In	203,500	203,500	200,220	600
<b>Total Revenues</b>	<b>\$ 618,324</b>	<b>\$ 618,623</b>	<b>\$ 517,664</b>	<b>\$ 415,724</b>
<b>Expenditures</b>				
Academic Salaries	\$ 139,054	\$ 147,488	\$ 5,731	\$ 86,205
Classified Salaries	212,832	212,832	214,591	249,769
Benefits	127,842	127,842	67,172	114,279
Supplies and Materials	13,350	37,318	9,871	25,318
Operating Expenses	125,246	93,111	12,521	73,124
Capital Outlay	-	-	-	-
Transfer Out	-	32	32	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 618,324</b>	<b>\$ 618,623</b>	<b>\$ 309,918</b>	<b>\$ 548,695</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 207,746	\$ (132,971)
Beginning Fund Balance	\$ 582,414	\$ 582,414	\$ 582,414	\$ 790,160
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 582,414</b>	<b>\$ 582,414</b>	<b>\$ 790,160</b>	<b>\$ 657,189</b>
<b>Restricted Fund Balance</b>				
Restricted for Health Services	\$ 582,414	\$ 582,414	\$ 790,160	\$ 657,189
<b>Ending Fund Balance</b>	<b>\$ 582,414</b>	<b>\$ 582,414</b>	<b>\$ 790,160</b>	<b>\$ 657,189</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Restricted General Fund - Parking Fund 139**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,665,000	1,332,000	1,331,872	818,750
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,665,000</b>	<b>\$ 1,332,000</b>	<b>\$ 1,331,872</b>	<b>\$ 818,750</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,115,558	741,323	740,321	799,708
Benefits	467,160	317,347	313,220	319,766
Supplies and Materials	24,500	17,212	13,647	26,500
Operating Expenses	233,054	134,047	127,314	146,554
Capital Outlay	35,000	-	-	20,000
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,875,272</b>	<b>\$ 1,209,929</b>	<b>\$ 1,194,502</b>	<b>\$ 1,312,528</b>
Incr/(Decr) in Fund Balance	\$ (210,272)	\$ 122,071	\$ 137,369	\$ (493,778)
Beginning Fund Balance	\$ 1,133,331	\$ 1,133,331	\$ 1,133,331	\$ 1,270,700
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 923,059</b>	<b>\$ 1,255,402</b>	<b>\$ 1,270,700</b>	<b>\$ 776,922</b>
<b>Restricted Fund Balance</b>				
Restricted for Parking Fund	\$ 923,059	\$ 1,255,402	\$ 1,270,700	\$ 776,922
<b>Ending Fund Balance</b>	<b>\$ 923,059</b>	<b>\$ 1,255,402</b>	<b>\$ 1,270,700</b>	<b>\$ 776,922</b>

# DEBT SERVICE FUNDS

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## DEBT SERVICE FUNDS

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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 several years.

**Measure C, H, and W Bond Redemption Fund 212** is the designated fund used to record principal and interest payments for General Obligation Bonds issued under provisions of Chapter 5, Division 7, Part 49 of the Education Code Section 81901.

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

**Lease Revenue Bonds Debt Service Fund 292** is designated to track the principal and interest debt payments pertaining to the 2009 bonds that financed the Other Post-Employment Benefits (OPEB) Trust Fund and the renovation of the West Valley College Student Center Project. Also recorded in this fund is the debt payment for the 2011 bonds to finance the Solar Projects at West Valley College and Mission College.



**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Debt Service Fund**

**Consolidated (All Funds)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 843,063	\$ 850,402	\$ 850,402	\$ 84,320
State Revenue	-	129,771	129,771	30,000
Local Revenue	41,713,888	45,354,674	45,355,405	41,360,311
Sale of Bond Proceeds	-	-	-	-
Transfer In	10,385,153	9,145,994	9,145,993	7,758,514
<b>Total Revenues</b>	<b>\$ 52,942,104</b>	<b>\$ 55,480,841</b>	<b>\$ 55,481,571</b>	<b>\$ 49,233,145</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	5,148,736	4,358,996	4,358,996	4,919,022
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	56,875	56,875	64,000
Capital Outlay	-	-	-	-
Other Outgo	46,083,243	51,962,922	51,962,922	56,460,550
Transfer Out	-	9,890	9,890	-
<b>Total Expenditures</b>	<b>\$ 51,295,979</b>	<b>\$ 56,388,683</b>	<b>\$ 56,388,682</b>	<b>\$ 61,443,572</b>
Incr/(Decr) in Fund Balance	\$ 1,646,125	\$ (907,842)	\$ (907,111)	\$ (12,210,427)
Beginning Fund Balance	\$ 61,641,468	\$ 61,641,468	\$ 61,641,468	\$ 60,734,357
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 63,287,593</b>	<b>\$ 60,733,626</b>	<b>\$ 60,734,357</b>	<b>\$ 48,523,930</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 46,253,788	\$ 49,232,937	\$ 49,232,927	\$ 36,792,382
Restricted for Debt <i>Reserve</i>	\$ 5,906,317	\$ 373,201	\$ 373,942	\$ 668,060
<b>Assigned Fund Balance</b>				
Assigned to Retiree Benefits	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,063,488
<b>Ending Fund Balance</b>	<b>\$ 63,287,593</b>	<b>\$ 60,733,626</b>	<b>\$ 60,734,357</b>	<b>\$ 48,523,930</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**General Obligation Bonds Debt Service - Fund 212**

**Consolidated (Measure H, C & W)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	129,771	129,771	30,000
Local Revenue	41,623,488	45,266,861	45,266,851	41,360,311
Sale of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 41,623,488</b>	<b>\$ 45,396,632</b>	<b>\$ 45,396,621</b>	<b>\$ 41,390,311</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	37,812,603	37,812,603	37,812,603	53,830,856
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 37,812,603</b>	<b>\$ 37,812,603</b>	<b>\$ 37,812,603</b>	<b>\$ 53,830,856</b>
Incr/(Decr) in Fund Balance	\$ 3,810,885	\$ 7,584,029	\$ 7,584,019	\$ (12,440,545)
Beginning Fund Balance	\$ 41,648,908	\$ 41,648,908	\$ 41,648,908	\$ 49,232,927
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 45,459,793</b>	<b>\$ 49,232,937</b>	<b>\$ 49,232,927</b>	<b>\$ 36,792,382</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 45,459,793	\$ 49,232,937	\$ 49,232,927	\$ 36,792,382
<b>Ending Fund Balance</b>	<b>\$ 45,459,793</b>	<b>\$ 49,232,937</b>	<b>\$ 49,232,927</b>	<b>\$ 36,792,382</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Debt Service - Fund 2120XX**  
**General Obligation Bonds, 2004 Measure H**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	17,984	35,777	10,000
Local Revenue	10,906,315	14,549,688	13,110,103	10,643,138
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,906,315</b>	<b>\$ 14,567,672</b>	<b>\$ 13,145,880</b>	<b>\$ 10,653,138</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	13,338,494	13,338,494	13,338,494	13,591,875
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,338,494</b>	<b>\$ 13,338,494</b>	<b>\$ 13,338,494</b>	<b>\$ 13,591,875</b>
Incr/(Decr) in Fund Balance	\$ (2,432,179)	\$ 1,229,178	\$ (192,613)	\$ (2,938,737)
Beginning Fund Balance	\$ 10,589,689	\$ 10,589,688	\$ 10,589,688	\$ 10,397,075
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 8,157,510</b>	<b>\$ 11,818,866</b>	<b>\$ 10,397,075</b>	<b>\$ 7,458,338</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 8,157,510	\$ 11,818,866	\$ 10,397,075	\$ 7,458,338
<b>Ending Fund Balance</b>	<b>\$ 8,157,510</b>	<b>\$ 11,818,866</b>	<b>\$ 10,397,075</b>	<b>\$ 7,458,338</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Debt Service - Fund 2121XX**  
**General Obligation Bonds, 2012 Measure C**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	23,275	46,311	20,000
Local Revenue	15,847,173	15,847,173	16,618,461	15,847,173
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 15,847,173</b>	<b>\$ 15,870,448</b>	<b>\$ 16,664,772</b>	<b>\$ 15,867,173</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	19,713,356	19,713,356	19,713,356	19,682,131
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,713,356</b>	<b>\$ 19,713,356</b>	<b>\$ 19,713,356</b>	<b>\$ 19,682,131</b>
Incr/(Decr) in Fund Balance	\$ (3,866,183)	\$ (3,842,908)	\$ (3,048,585)	\$ (3,814,958)
Beginning Fund Balance	\$ 17,506,334	\$ 17,506,334	\$ 17,506,334	\$ 14,457,749
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 13,640,151</b>	<b>\$ 13,663,426</b>	<b>\$ 14,457,749</b>	<b>\$ 10,642,791</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 13,640,151	\$ 13,663,426	\$ 14,457,749	\$ 10,642,791
<b>Ending Fund Balance</b>	<b>\$ 13,640,151</b>	<b>\$ 13,663,426</b>	<b>\$ 14,457,749</b>	<b>\$ 10,642,791</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Debt Service - Fund 212151**  
**General Obligation Bonds, 2018 Measure W**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	88,512	47,683	-
Local Revenue	14,870,000	14,870,000	15,538,286	14,870,000
Sale of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 14,870,000</b>	<b>\$ 14,958,512</b>	<b>\$ 15,585,969</b>	<b>\$ 14,870,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	4,760,753	4,760,753	4,760,753	20,556,850
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,760,753</b>	<b>\$ 4,760,753</b>	<b>\$ 4,760,753</b>	<b>\$ 20,556,850</b>
Incr/(Decr) in Fund Balance	\$ 10,109,247	\$ 10,197,759	\$ 10,825,216	\$ (5,686,850)
Beginning Fund Balance	\$ 13,552,886	\$ 13,552,886	\$ 13,552,886	\$ 24,378,102
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 23,662,133</b>	<b>\$ 23,750,645</b>	<b>\$ 24,378,102</b>	<b>\$ 18,691,252</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 23,662,133	\$ 23,750,645	\$ 24,378,102	\$ 18,691,252
<b>Ending Fund Balance</b>	<b>\$ 23,662,133</b>	<b>\$ 23,750,645</b>	<b>\$ 24,378,102</b>	<b>\$ 18,691,252</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Other Debt Service - Fund 291 and 292**

**Consolidated**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 843,063	\$ 850,402	\$ 850,402	\$ 84,320
State Revenue	-	-	-	-
Local Revenue	90,400	87,813	88,554	-
Transfer In	10,385,153	9,145,994	9,145,993	7,758,514
<b>Total Revenues</b>	<b>\$ 11,318,616</b>	<b>\$ 10,084,209</b>	<b>\$ 10,084,950</b>	<b>\$ 7,842,834</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	5,148,736	4,358,996	4,358,996	4,919,022
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	56,875	56,875	64,000
Capital Outlay	-	-	-	-
Other Outgo	8,270,640	14,150,319	14,150,319	2,629,694
Transfer Out	-	9,890	9,890	-
<b>Total Expenditures</b>	<b>\$ 13,483,376</b>	<b>\$ 18,576,080</b>	<b>\$ 18,576,080</b>	<b>\$ 7,612,716</b>
Incr/(Decr) in Fund Balance	\$ (2,164,760)	\$ (8,491,871)	\$ (8,491,130)	\$ 230,118
Beginning Fund Balance	\$ 19,992,560	\$ 19,992,560	\$ 19,992,560	\$ 11,501,430
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 17,827,800</b>	<b>\$ 11,500,689</b>	<b>\$ 11,501,430</b>	<b>\$ 11,731,548</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 793,995	\$ -	\$ -	\$ -
Restricted for Debt <b>Reserve</b>	\$ 5,906,317	\$ 373,201	\$ 373,942	\$ 668,060
Assigned Fund Balance				
Assigned to Retiree Benefits	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,063,488
<b>Ending Fund Balance</b>	<b>\$ 17,827,800</b>	<b>\$ 11,500,689</b>	<b>\$ 11,501,430</b>	<b>\$ 11,731,548</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Retiree Health Benefit - Fund 291**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	-	-	-	-
Transfer In	5,212,736	4,415,871	4,415,871	4,919,022
<b>Total Revenues</b>	<b>\$ 5,212,736</b>	<b>\$ 4,415,871</b>	<b>\$ 4,415,871</b>	<b>\$ 4,919,022</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	5,148,736	4,358,996	4,358,996	4,919,022
Supplies and Materials	-	-	-	-
Operating Expenses	64,000	56,875	56,875	64,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,212,736</b>	<b>\$ 4,415,871</b>	<b>\$ 4,415,871</b>	<b>\$ 4,983,022</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ (64,000)
Beginning Fund Balance	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 11,127,488</b>	<b>\$ 11,127,488</b>	<b>\$ 11,127,488</b>	<b>\$ 11,063,488</b>
<b>Assigned Fund Balance</b>				
Assigned to Retiree Benefits	\$ 11,127,488	\$ 11,127,488	\$ 11,127,488	\$ 11,063,488
<b>Ending Fund Balance</b>	<b>\$ 11,127,488</b>	<b>\$ 11,127,488</b>	<b>\$ 11,127,488</b>	<b>\$ 11,063,488</b>

**West Valley - Mission Community College District**  
**Final Budget 2020-2021**  
**Lease Revenue Bonds Debt Service - Fund 292**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 843,063	\$ 850,402	\$ 850,402	\$ 84,320
State Revenue	-	-	-	-
Local Revenue	90,400	87,813	88,554	-
Transfer In	5,172,417	4,730,123	4,730,122	2,839,492
<b>Total Revenues</b>	<b>\$ 6,105,880</b>	<b>\$ 5,668,338</b>	<b>\$ 5,669,079</b>	<b>\$ 2,923,812</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	8,270,640	14,150,319	14,150,319	2,629,694
Transfer Out	-	9,890	9,890	-
<b>Total Expenditures</b>	<b>\$ 8,270,640</b>	<b>\$ 14,160,209</b>	<b>\$ 14,160,209</b>	<b>\$ 2,629,694</b>
Incr/(Decr) in Fund Balance	\$ (2,164,760)	\$ (8,491,871)	\$ (8,491,130)	\$ 294,118
Beginning Fund Balance	\$ 8,865,073	\$ 8,865,073	\$ 8,865,073	\$ 373,943
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 6,700,313</b>	<b>\$ 373,202</b>	<b>\$ 373,943</b>	<b>\$ 668,061</b>
<b>Restricted Fund Balance</b>				
Restricted for Debt Service	\$ 793,995	\$ -	\$ -	\$ -
Restricted for Debt <b>Reserve</b>	\$ 5,906,318	\$ 373,202	\$ 373,943	\$ 668,061
<b>Ending Fund Balance</b>	<b>\$ 6,700,313</b>	<b>\$ 373,202</b>	<b>\$ 373,943</b>	<b>\$ 668,061</b>



# SPECIAL REVENUE FUNDS

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## SPECIAL REVENUE FUNDS

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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 2020-2021**  
**Child Development - Fund 330**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 41,500	\$ 41,500	\$ 35,653	\$ 39,395
State Revenue	444,691	457,600	401,682	337,290
Local Revenue	1,890,000	1,893,447	1,462,194	8,500
Transfer In	48,532	48,532	34,500	44,624
<b>Total Revenues</b>	<b>\$ 2,424,723</b>	<b>\$ 2,441,079</b>	<b>\$ 1,934,029</b>	<b>\$ 429,809</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	1,626,561	1,637,953	1,405,627	358,936
Benefits	754,996	755,306	642,835	179,526
Supplies and Materials	100,706	90,299	59,089	25,759
Operating Expenses	51,372	49,428	43,054	32,750
Capital Outlay	500	-	-	-
Transfer Out	-	4,496	4,501	-
Other Student Aid	14,850	27,859	28,006	-
<b>Total Expenditures</b>	<b>\$ 2,548,985</b>	<b>\$ 2,565,341</b>	<b>\$ 2,183,113</b>	<b>\$ 596,971</b>
Incr/(Decr) in Fund Balance	\$ (124,262)	\$ (124,262)	\$ (249,084)	\$ (167,162)
Beginning Fund Balance	\$ 690,324	\$ 690,324	\$ 690,324	\$ 441,240
Adjustment	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	<b>\$ 566,062</b>	<b>\$ 566,062</b>	<b>\$ 441,240</b>	<b>\$ 274,078</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 566,062	\$ 566,062	\$ 441,240	\$ 274,078
<b>Ending Fund Balance</b>	<b>\$ 566,062</b>	<b>\$ 566,062</b>	<b>\$ 441,240</b>	<b>\$ 274,078</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Child Development - Fund 330**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 15,000	\$ 15,000	\$ 12,895	\$ 12,895
State Revenue	169,591	181,304	149,003	137,290
Local Revenue	390,000	393,447	313,807	-
Transfer In	48,532	48,532	34,500	44,624
<b>Total Revenues</b>	<b>\$ 623,123</b>	<b>\$ 638,283</b>	<b>\$ 510,205</b>	<b>\$ 194,809</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	394,306	419,128	380,849	140,313
Benefits	164,989	166,716	156,047	54,556
Supplies and Materials	51,456	38,298	21,371	3,509
Operating Expenses	11,872	2,428	2,028	3,500
Capital Outlay	500	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	11,713	11,713	-
<b>Total Expenditures</b>	<b>\$ 623,123</b>	<b>\$ 638,283</b>	<b>\$ 572,008</b>	<b>\$ 201,878</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ (61,803)	\$ (7,069)
Beginning Fund Balance	\$ 290,069	\$ 290,069	\$ 290,069	\$ 228,266
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 290,069</b>	<b>\$ 290,069</b>	<b>\$ 228,266</b>	<b>\$ 221,197</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 290,069	\$ 290,069	\$ 228,266	\$ 221,197
<b>Ending Fund Balance</b>	<b>\$ 290,069</b>	<b>\$ 290,069</b>	<b>\$ 228,266</b>	<b>\$ 221,197</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Child Development - Fund 330**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 26,500	\$ 26,500	\$ 22,758	\$ 26,500
State Revenue	275,100	276,296	252,679	200,000
Local Revenue	1,500,000	1,500,000	1,148,387	8,500
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,801,600</b>	<b>\$ 1,802,796</b>	<b>\$ 1,423,824</b>	<b>\$ 235,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,232,255	1,218,825	1,024,779	218,623
Benefits	590,007	588,590	486,788	124,970
Supplies and Materials	49,250	52,001	37,718	22,250
Operating Expenses	39,500	47,000	41,026	29,250
Capital Outlay	-	-	-	-
Transfer Out	-	4,496	4,501	-
Other Student Aid	14,850	16,146	16,293	-
<b>Total Expenditures</b>	<b>\$ 1,925,862</b>	<b>\$ 1,927,058</b>	<b>\$ 1,611,105</b>	<b>\$ 395,093</b>
Incr/(Decr) in Fund Balance	\$ (124,262)	\$ (124,262)	\$ (187,281)	\$ (160,093)
Beginning Fund Balance	\$ 400,254	\$ 400,254	\$ 400,254	\$ 212,973
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 275,992</b>	<b>\$ 275,992</b>	<b>\$ 212,973</b>	<b>\$ 52,880</b>
<b>Restricted Fund Balance</b>				
Restricted for Child Care	\$ 275,992	\$ 275,992	\$ 212,973	\$ 52,880
<b>Ending Fund Balance</b>	<b>\$ 275,992</b>	<b>\$ 275,992</b>	<b>\$ 212,973</b>	<b>\$ 52,880</b>

# CAPITAL PROJECTS FUNDS

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## CAPITAL PROJECTS FUNDS

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

**Capital Projects Fund 410** is established to track major facility projects and equipment acquisitions. When there is a State Facilities bond, the State partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. **Pages 104-106** provide the details of the major construction projects proposed in the Five Year Construction Plan.

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

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

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

On June 5, 2012, West Valley-Mission Community College District voters passed Measure C, a \$350,000,000 bond issuance. The first issue, in the amount of \$100,000,000, was sold in August 2012 making funds available for major construction projects at West Valley College and Mission College. On January 15, 2013, the Board of Trustees approved the Measure C Project Priority List allocating \$34,600,000 for District Services projects, \$157,700,000 for Mission College projects, and \$157,700,000 for West Valley College projects. The second issue, in the amount of \$150,000,000, was sold in February 2015. The Bond issuance was rated as AAA by both Moody's and Standard & Poor's. The third issuance, in the amount of \$100,000,000, was sold in September 2017.

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

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

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

### **Construction Updates**

Construction continues at both West Valley and Mission 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 19/20, are as follows:

- Construction of the Student Services Center was completed and the building occupied during the summer of 2019. This new, 36,000 square foot, two-story building consolidated student service functions and provides a "one-stop" center to enhance services and support for students. The building houses multiple departments: Counseling, Admissions and Records, Outreach, Financial Aid, Disability and Educational Support Program, Health Services, Assessment Lab, Extended Opportunity Programs & Services/CARE, Transfer Center, International Students, TRIO, Diversity, Instruction and Middle College. Branding and wayfinding signage was completed for the grand opening ceremony on February 19, 2020. The project final details, close-out and commissioning were



100% complete in July 2020, including new walkways, landscape upgrade and repair performed post building construction.

- The new Kvamme Planetarium building was completed in February 2019. This building replaces the existing Planetarium that was built in 1969. The new one-story 3,600 square foot building is situated northwest as an addition to the existing Math and Science buildings. The new building includes a 41' dome compared to the 29' existing dome and will enhance the delivery of services to the college by utilizing modern technology throughout the building. Installation of the new audio-visual (AV) system was delayed due to an unsuccessful bid effort. The AV was rebid, awarded and is 90% complete as of September 2020 with remaining programming, integration and commissioning work on hold due to travel issues arising from the COVID-19 pandemic. Pending work includes site visits by Konica Minolta, Mechdyne and Avidex. Staff members and consultants from these firms will come from Japan, Germany, France, the UK and the United States to work together in the building to finalize this project. Classes started in spring 2020 with some limited audio-visual functionality but were curtailed due to the pandemic. The college is pushing to look at alternative options possible for remote access to perform the final work.
- TLCD was selected as the project architect for the Fine Arts Replacement project in October of 2018. DSA approval for this 19,255 square foot, two story building was received on July 1, 2020. Multi prime bidding will begin during the fall of 2020 with the construction contract award expected in December 2020. 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 in August 2017 as the project architect for the Athletic Field Turf Renovation – Softball project. DSA approval was received in August 2019. The District finalized a multi-prime bidding process and construction started in May 2020. This project consists of demolition and restoration of the softball complex including new synthetic turf regulation softball field; home and visitor dugouts and team rooms; practice field; batting cages; press box; public and team restrooms; spectator seating and picnic areas. Natural turf will be replaced with artificial turf and there will be a complete redevelopment of the site utilities and associated accessibility upgrades to meet current code.
- Anderson Brule Architects was selected on September 17, 2019, for the Learning Resource Center (LRC) Renovation project. This project received State Capital outlay approval on June 27, 2019. The preliminary plans were submitted for approval on January 21 and received authorization to proceed with working drawings as of March 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, Library, Student Success Center, Adjunct Faculty student and teacher meeting spaces, and Faculty Technology learning center. The renovation project will improve functional adjacencies, promote sharing of resources, and upgrade technology and building systems.

- DLR was Board approved as project architect for the Outdoor Physical Educational Facilities Upgrade - Baseball Complex on October 1, 2019. The preliminary design is complete and working drawings are in progress with the goal of being at DSA in fall of 2020 and in construction by summer 2021.
- Smaller projects planned for the summer of 2020 are: ADA parking lot additions at the Theater and behind the Library/LRC near the Language Arts Building, and demolition of the old Health and EOPS modular buildings in the center of campus.
- Ongoing planning continues for future projects including the Music Replacement building, the Campus Wide Gateway addition, interim housing moves in preparation for the Library/LRC Renovation, the Vasona Creek Trail project and the Theater renovation and expansion project. A Final Project Proposal (FPP) for State Capital Outlay funding was submitted for the Theater renovation project and submitted in June of 2020.

### **Mission College:**

Mission College has completed several projects including its new Student Engagement Center in FY 19/20. A summary of the projects completed in FY 19/20 and active projects in FY 20/21 are as follows:

- WRNS Studio was the selected architect for the Main Building Demolition project with Measure C bond funds. The Project was completed in May 2019. This Project included demolition of the existing Main Building and Central Plant facility in their entirety including abatement, foundations, utility modifications, and rough grading of the site. This Project is completed.
- WRNS Studio was the selected architect for the new Interdisciplinary Plaza Landscape project with Measure C bond funds. Construction started in June 2019 and continues. Scope of Work includes new landscaping, pedestrian and vehicular circulation upgrades, public stage, tiered seating, rose garden, an Equity Walk, wayfinding, and supporting utility infrastructure. The area of the new Interdisciplinary Plaza is approximately 2.5 acres in size. Estimated construction completion is late November 2020.

- Dovetail was selected as the Furniture Planning consultant to plan, organize, and coordinate with the District's Purchasing Department and with WRNS Studio's selection and layout of the new exterior furnishings for the Interdisciplinary Plaza project with Measure C bond funds. Bidding for the site furnishings installation services contractor was completed on September 1, 2020.
- WRNS Studio was the selected architect for the new Monument Sign project as part of the Landscaping Restoration and Gateway Addition project with Measure W bond funds. Programming and Preliminary Design phases and working drawings have been completed. DSA submittal was on July 20, 2020. Estimated DSA review completion is late October 2020 to be immediately followed by the public bidding process. Estimated start of construction is February 2021.
- WRNS Studio was the selected architect for the Swing Space for the Library Renovation project with Measure W bond funds. Approximately 17,000 square feet will be needed to house the Library during the Library Renovation project. Started contract negotiations. Estimated Programming and Preliminary Design phases to start December of 2020.
- WRNS Studio was the selected architect for the Library Renovation project with Measure W bond funds. This project is a renovation of the existing 30,222 square foot library. Programming phase is estimated to be completed by September 2020. After completion of the programming phase, this Project will be placed on hold until the Swing Space has been completed.
- Lionakis was the selected architect for the Mission Temporary Replacement (MTR) Building project with Measure C bond and State funds. This Project will replace the Mission College portable classroom buildings that were installed in 1979 and 1999. The new building will be a 36,300 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 housed in the portable classrooms. Bidding was completed in March 2020 and awarded to the general contractor, Gonsalves & Stronck (G&S), as the lowest responsive bidder. California Community College Chancellor's Office (CCCCO's) approval to accept the bid and start construction was received on May 14, 2020. Construction started on August 10, 2020 and is estimated to be completed in 2022.
- Lionakis was the selected architect for the Campus Center Renovation project with Measure W bond and State funds. This renovation encompasses an existing 39,421 square foot building including cafeteria, bookstore, dining area, technology center, and student multi-cultural areas. The Campus Center Renovation project has qualified as the next project to receive CCCCCO state funds. The Final Project

Proposal (FPP) required by the CCCCCO to receive state funds was submitted on July 21, 2020. This Project is pending CCCCCO approval in 2022.

- K2A Architects was the selected architect for the Outdoor Kinesiology Master Plan with Measure W bond funds. Programming phase has started with the various user groups to master plan the outdoor fields including soccer, beach volleyball, track, softball, and a multi-use field which may include lacrosse, archery, and field hockey. The master plan also includes faculty and coaches' offices, women's and men's locker rooms, concession stand, storage, new bleachers, new gateway entry to brand the Athletics Department, additional parking, and additional lighting for security/safety. Programming phase to be completed by December 2020.
- K2A Architects was the selected architect for the Baseball Turf Replacement project with Measure W bond funds. This Project is a subset project of the Outdoor Kinesiology Master Plan. Artificial turf will be installed with new bases and portable bleachers including renovated ADA compliant restrooms and drinking fountains. This Project received DSA approval on May 19, 2020. Bidding has been completed and awarded to Bothman Construction as the lowest responsive bidder. Construction for the turf replacement has started on May 4, 2020 and is estimated to be completed in September 2020. The ADA restrooms and drinking fountains will go to bid end of September 2020.
- K2A Architects was the selected architect for the Electrical Vehicle (EV) Charging Stations project. This project will be funded with awarded grant money and supplemental funds from the Measure W bond. Installation of 74 EV charging stations, which include two (2) super chargers, will be dispersed throughout the parking lots. This Project has received DSA approval on June 17, 2020. Bidding was completed on June 9, 2020. Strawn Construction was awarded the Project as the lowest, qualified, responsive bidder. Construction started on August 3, 2020 and is estimated to be completed by late January 2021.
- For the Solar Panels project, SunPower started due diligence of the Campus in July 2020. A Campus-wide shutdown has been scheduled for September 13, 2020 for SunPower to obtain information on the high voltage switchgear to connect the solar panels to the Campus. Coordination with other active construction projects on the Campus has started on August 10, 2020. Estimated construction start is late January 2021.
- ABA was the selected architect for the Swing Space Child Development Center (CDC) Renovation project with Measure W bond funds. The swing space was to temporarily house the space of 10,234 square feet that will be used during the CDC

renovation project. Due to the COVID-19 pandemic, the College Administration decided not to move forward with this Project.

- ABA was the selected architect for the Child Development Center (CDC) Renovation project with Measure W bond funds. This renovation encompasses an existing 10,234 square feet building including student observation labs, staff offices, kitchen, storage, laundry room, and pre-school classrooms. Programming and preliminary plans design phases have been completed. Working drawings phase is 50% complete. Estimated DSA submittal to be in late November 2020.
- The new Performing Arts Center (PAC) project has completed the architect selection and LPA, Inc. was the selected architect. The new PAC promotes a complete campus concept funded by State and Measure W bond funds. The new PAC building will include a 396-person main theater, theater support, music laboratory, and faculty offices within a 26,980 square feet facility located in Parking Lot A adjacent to the roundabout at the front of the Campus. The Programming and Preliminary Design phases kick-off meeting was held on July 28, 2020. To meet the CCCCCO's schedule for State funding, the Preliminary Design package is scheduled to be completed and submitted to the CCCCCO in late February 2021.
- Gilbane Building Company was hired to oversee the Underground Utilities Mapping Services Master Plan funded by Measure W bond funds. This Project consists of developing a Scope of Work (SOW) for a Request for Proposals (RFP) to civil engineers to develop a master plan of the existing utilities such as electrical lines, telecom, gas lines, storm water drains, sewer lines, drinking water lines, reclaimed water lines, and an aerial of the campus. The information produced from the master plan will provide a map of the existing utilities for current and future construction projects. Estimated completion is December 2021.
- Ongoing planning will continue for the new STEM building, college storage, and landscaping and restoration, and gateway additions projects.

### **District Projects:**

The District has completed all projects under the Measure C Bond Program. Under the Measure W Bond Program, several projects at the colleges were started in FY 19/20. A summary of the active projects follows:

- SunPower completed the design and DSA approval of the Photovoltaic Solar Electric Generating systems at Mission College and West Valley College. Construction will start in the summer of 2020. This project will install a 2.94 megawatt solar system and a 1 megawatt energy storage system at West Valley

College. A 2.50 megawatt solar system and 2 megawatt energy storage system will be installed at Mission College.

- K2A was selected as the architect for installation of electric vehicle (EV) charging stations at Mission College and West Valley College. Design is complete and the project is submitted to DSA for permit approval. Construction will start in the summer/fall 2020. This project will install 74 EV charging stations at each college.
- Ongoing planning and design will continue for several projects at both colleges. These projects include a new District Services building, a Police building at Mission College and West Valley College, ADA barrier removal, utility and electrical upgrades, underground water and sewer upgrades, Information Systems server upgrades, storm water control, Vasona Creek upgrades, and parking lot and sidewalk replacements.

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Capital Projects - Fund 410 and 430**

**Consolidated**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	1,896,334	12,676,334	1,801,676	11,448,658
Local Revenue	9,150,536	12,578,107	10,749,262	9,364,084
Sales of Bond Proceeds	-	-	-	-
Transfer In	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Revenues</b>	<b>\$ 16,046,870</b>	<b>\$ 30,254,441</b>	<b>\$ 17,550,938</b>	<b>\$ 25,812,742</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,289,463	1,529,685	1,424,245	1,771,075
Benefits	513,064	624,375	554,241	691,402
Supplies and Materials	92,975	138,859	121,843	74,000
Operating Expenses	9,345,169	11,520,234	2,112,032	13,494,655
Capital Outlay	265,211,933	275,907,531	29,164,960	246,611,446
Other Outgo	5,000	5,289	5,289	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 276,457,604</b>	<b>\$ 289,725,973</b>	<b>\$ 33,382,611</b>	<b>\$ 262,642,578</b>
Incr/(Decr) in Fund Balance	\$ (260,410,734)	\$ (259,471,532)	\$ (15,831,672)	\$ (236,829,836)
Beginning Fund Balance	\$ 269,904,289	\$ 269,904,289	\$ 269,904,289	\$ 254,072,617
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 9,493,555</b>	<b>\$ 10,432,757</b>	<b>\$ 254,072,617</b>	<b>\$ 17,242,781</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ 9,493,555	\$ 10,432,757	\$ 254,072,617	\$ 17,242,781
<b>Ending Fund Balance</b>	<b>\$ 9,493,555</b>	<b>\$ 10,432,757</b>	<b>\$ 254,072,617</b>	<b>\$ 17,242,781</b>

**West Valley-Mission Community College District  
Final Budget 2020-2021  
Capital Projects - Fund 410**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	1,896,334	12,676,334	1,801,676	11,448,658
Local Revenue	5,101,069	7,402,583	5,573,739	4,597,073
Transfer In	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Revenues</b>	<b>\$ 11,997,403</b>	<b>\$ 25,078,917</b>	<b>\$ 12,375,415</b>	<b>\$ 21,045,731</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	20,000	54,693	47,017	20,000
Benefits	1,832	4,896	4,152	1,832
Supplies and Materials	92,975	138,859	121,843	74,000
Operating Expenses	1,248,767	2,485,461	2,098,302	979,480
Capital Outlay	6,125,159	16,947,136	4,545,937	13,270,686
Other Outgo	-	-	-	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,488,733</b>	<b>\$ 19,631,045</b>	<b>\$ 6,817,252</b>	<b>\$ 14,345,998</b>
Incr/(Decr) in Fund Balance	\$ 4,508,670	\$ 5,447,872	\$ 5,558,163	\$ 6,699,733
Beginning Fund Balance	\$ 4,984,885	\$ 4,984,885	\$ 4,984,885	\$ 10,543,048
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 9,493,555</b>	<b>\$ 10,432,757</b>	<b>\$ 10,543,048</b>	<b>\$ 17,242,781</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ 9,493,555	\$ 10,432,757	\$ 10,543,048	\$ 17,242,781
<b>Ending Fund Balance</b>	<b>\$ 9,493,555</b>	<b>\$ 10,432,757</b>	<b>\$ 10,543,048</b>	<b>\$ 17,242,781</b>



**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**General Obligation Bonds Construction Funds - Fund 430**

**Consolidated**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Interest and Investment Income	\$ 4,049,467	\$ 5,175,524	\$ 5,175,524	\$ 4,767,011
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,049,467</b>	<b>\$ 5,175,524</b>	<b>\$ 5,175,524</b>	<b>\$ 4,767,011</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,269,463	1,474,992	1,377,228	1,751,075
Benefits	511,232	619,479	550,089	689,570
Supplies and Materials	-	-	-	-
Operating Expenses	8,096,402	9,034,773	13,730	12,515,175
Capital Outlay	259,086,774	258,960,395	24,619,023	233,340,760
Bond Administrative Fees	5,000	5,289	5,289	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 268,968,871</b>	<b>\$ 270,094,928</b>	<b>\$ 26,565,359</b>	<b>\$ 248,296,580</b>
Incr/(Decr) in Fund Balance	\$ (264,919,404)	\$ (264,919,404)	\$ (21,389,835)	\$ (243,529,569)
Beginning Fund Balance	\$ 264,919,404	\$ 264,919,404	\$ 264,919,404	\$ 243,529,569
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,529,569</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 243,529,569	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,529,569</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**2012 Measure C, Series A - Fund 430001**

**Districtwide**

	Final Budget 2019-20	Working Budget 2019-20	Actual 2019-20	Final Budget 2020-21
<b>Revenues</b>				
Interest and Investment Income	\$ 24,825	\$ 40,482	\$ 40,482	\$ -
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 24,825</b>	<b>\$ 40,482</b>	<b>\$ 40,482</b>	<b>\$ -</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	90,000	108,112	108,110	8,976
Benefits	8,154	13,007	13,007	789
Operating Expenses	27,321	23,495	13,730	-
<b>Bond Administration</b>				
Capital Outlay	72,609	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	8,597	-	-	-
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Reno WV	-	1,943	1,943	-
Fine Arts Replacement Building WV	-	3,904	3,905	-
Student Svcs Center Repl Building WV	127,398	133,904	133,904	-
Business Division Renovation WV	-	-	-	-
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	11,148	14,280	14,280	-
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	1,315,621	19,636	19,635	-
Main Building Replacement Phase II MC	-	-	-	-
Main Building Demo/Plaza Landscape MC	1,101,669	2,449,580	2,449,583	-
MT Replacement Building MC	-	9,591	9,591	-
Wellness Center MC	-	-	-	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	12,770	15,897	15,897	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	2,632	-	-	-
Security, Safety & Monitoring DS	283	221	221	-
Bond Administrative Fees	5,000	5,289	5,289	-
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,783,202</b>	<b>\$ 2,798,859</b>	<b>\$ 2,789,093</b>	<b>\$ 9,765</b>
Incr/(Decr) in Fund Balance	\$ (2,758,377)	\$ (2,758,377)	\$ (2,748,612)	\$ (9,765)
Beginning Fund Balance	\$ 2,758,377	\$ 2,758,377	\$ 2,758,377	\$ 9,765
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,765</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 9,765	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,765</b>	<b>\$ -</b>

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

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**2012 Measure C, Series B - Fund 430002**

**Districtwide**

	Final Budget 2019-20	Working Budget 2019-20	Actual 2019-20	Final Budget 2020-21
<b>Revenues</b>				
Interest and Investment Income	\$ 315,090	\$ 411,809	\$ 411,809	\$ 316,932
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 315,090</b>	<b>\$ 411,809</b>	<b>\$ 411,809</b>	<b>\$ 316,932</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	661,154	763,994	677,152	562,965
Benefits	255,554	320,878	264,803	206,403
Operating Expenses	522,659	451,214	-	141,694
<b>Bond Administration</b>				
Capital Outlay	-	-	-	-
Program Management Costs	-	-	-	-
Program Contingency	114,399	64,200	-	552,544
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Reno WV	-	-	-	-
Fine Arts Replacement Bldg. WV	5,443,897	5,443,897	1,000,080	4,445,609
Student Svcs Center Replacement Bldg. WV	883,439	673,642	671,850	-
Business Division Renovation WV	-	-	-	-
Humanities Fine Arts Building Reno WV	-	-	-	-
PE Dept. Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	2,735	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	-	-	-	-
Planetarium New Building WV	91,131	91,131	91,131	-
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	6,259,053	6,471,585	476,438	5,995,147
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	1,484,988	1,484,988	1,477,850	7,138
MT Replacement Building MC	3,932,903	3,983,102	246,640	3,736,462
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	308,284	305,369	38,598	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	177,735	180,367	-	-
Security, Safety & Monitoring DS	97,677	97,960	56,755	-
Bond Administrative Fees	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,235,608</b>	<b>\$ 20,332,327</b>	<b>\$ 5,001,298</b>	<b>\$ 15,647,962</b>
Incr/(Decr) in Fund Balance	\$ (19,920,518)	\$ (19,920,518)	\$ (4,589,488)	\$ (15,331,030)
Beginning Fund Balance	\$ 19,920,518	\$ 19,920,518	\$ 19,920,518	\$ 15,331,030
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,331,030</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 15,331,030	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,331,030</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**2012 Measure C, Series C - Fund 430003**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Interest and Investment Income	\$ 1,469,618	\$ 1,795,306	\$ 1,795,306	\$ 1,634,949
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,469,618</b>	<b>\$ 1,795,306</b>	<b>\$ 1,795,306</b>	<b>\$ 1,634,949</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	474,068
Benefits	-	-	-	162,593
Operating Expenses	4,566,293	4,891,981	-	5,890,268
<b>Bond Administration</b>				
Capital Outlay	-	5,836	-	45,836
Program Management Costs	-	-	-	-
Program Contingency	6,806,982	248,967	-	242,499
Operational Administrative Costs	-	-	-	-
AAS Remodel WV	-	-	-	-
Learning Resource Center Reno WV	18,788,212	18,788,212	493,835	18,294,377
Fine Arts Replacement Bldg. WV	15,774,837	12,410,287	-	12,408,495
Student Svcs Center Replacement Bldg. WV	1,130,686	899,870	868,130	-
Business Division Renovation WV	-	-	-	-
Humanities Fine Arts Bldg. Renov WV	-	-	-	-
PE Department Bldg. Renovation WV	-	-	-	-
Technology System Refresh WV	-	-	-	-
Vasona Creek Restoration WV	-	-	-	-
Swing Space for Building Project WV	424,727	28,666	28,666	-
Planetarium New Building WV	748,205	748,205	701,617	46,588
Parking Lot/Campus Walkway WV	-	-	-	-
Athletic Field Turf Restoration WV	9,768,571	17,394,804	1,337,964	16,056,840
Main Bldg. Replacement Phase II MC	-	-	-	-
Main Bldg. Demo/Plaza Landscape MC	18,420,955	17,112,354	6,663,991	10,448,364
MT Replacement Building MC	17,951,718	22,177,692	-	22,177,692
Performing Arts Building MC	-	-	-	-
Technology System Refresh MC	-	-	-	-
Facilities Building Replacement DS	-	-	-	-
MPOE Replacement DS	-	-	-	-
Datatel Infrastructure Project DS	-	-	-	-
HVAC/Lighting Energy Retrofit DS	-	-	-	-
Energy Mgmt. System Replacement DS	-	-	-	-
Security, Safety & Monitoring DS	-	-	-	-
Bond Administrative Fees	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 94,381,186</b>	<b>\$ 94,706,874</b>	<b>\$ 10,094,202</b>	<b>\$ 86,247,620</b>
Incr/(Decr) in Fund Balance	\$ (92,911,568)	\$ (92,911,568)	\$ (8,298,897)	\$ (84,612,671)
Beginning Fund Balance	\$ 92,911,568	\$ 92,911,568	\$ 92,911,568	\$ 84,612,671
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,612,671</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 84,612,671	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,612,671</b>	<b>\$ -</b>

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

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**2018 Measure W, Series A - Fund 430004**

**Districtwide**

	Final Budget 2019-20	Working Budget 2019-20	Actual 2019-20	Final Budget 2020-21
<b>Revenues</b>				
Interest and Investment Income	\$ 2,239,934	\$ 2,927,927	\$ 2,927,927	\$ 2,815,130
Sales of Bond Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,239,934</b>	<b>\$ 2,927,927</b>	<b>\$ 2,927,927</b>	<b>\$ 2,815,130</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	518,309	602,886	591,966	705,066
Benefits	247,524	285,594	272,280	319,785
Operating Expenses	2,980,129	3,668,083	-	6,483,213
<b>Bond Administration</b>				
Capital Outlay	-	-	-	-
Program Management Costs	1,925,667	1,803,059	-	802,442
Program Contingency	14,235,000	14,235,000	-	2,697,000
Operational Administrative Costs	-	-	-	-
Fine Arts & Music New Building WV	14,888,675	3,917,335	-	3,917,335
Theater Renovation and Expansion WV	3,600,000	58,000	54,417	3,583
Outdoor PE Facilities Upgrades WV	10,020,325	20,105,965	1,136,944	13,815,022
Landscape and Gateway Additions WV	1,500,000	3,701,300	-	3,701,300
Modular Removal Site Restoration WV	-	600,000	149,207	450,793
Learning Resource Center Renovation WV	14,991,000	14,991,000	467,086	14,523,914
Signage & Wayfinding Master Plan WV	-	250,000	53,030	196,970
Outdoor Classroom & Perf Space Add WV	-	250,000	-	250,000
Fine Arts Replacement Building WV	-	-	-	9,899,000
Swing Space for Building Projects WV	-	1,126,400	-	1,126,400
Childcare Dev. Center Renovation MC	6,763,983	6,763,983	427,910	6,336,073
STEM Center New Building MC	1,000,000	937,500	-	937,500
Outdoor PE Facilities Upgrades MC	7,993,410	7,993,410	1,419,498	6,573,912
Library Renovation MC	-	5,761,800	187,905	5,573,895
Student Campus Center Renovaton MC	-	62,500	33,575	28,925
Swing Space Renovation Projects MC	1,250,000	1,250,000	180,807	1,069,193
Signage & Wayfinding Master Plan MC	250,000	250,000	-	250,000
Landscaping & Gateway Additions MC	-	1,000,000	59,375	940,625
MT Replacement Building MC	-	-	-	3,287,000
Performing Arts Building MC	27,706,800	20,945,000	15,609	20,929,391
District Services Building DS	14,309,625	2,794,254	401,576	2,392,678
Alternative Energy Project DS	25,638,428	27,323,799	2,843,231	27,986,568
Police Building and Yard DS at WV	-	893,883	-	893,883
ADA Barrier Removal DS	250,000	1,500,000	64,752	1,435,248
Vasona Creek Improvements DS	250,000	1,500,000	145,758	1,354,242
Security, Safety & Monitoring DS	250,000	1,421,530	26,198	1,395,332
IS Server & Infrastructure Upgrade DS	-	1,000,000	-	1,000,000
Utility/Electrical Building Upgrade DS	250,000	1,421,530	66,149	1,355,381
Underground Water & Sewer Upgrade DS	250,000	1,421,530	29,840	1,391,690
Storm Water MP & Implement DS	250,000	1,421,527	53,653	1,367,874
Parking Lot/Road/Sidewalk Replacement DS	250,000	1,000,000	-	1,000,000
Bond Administrative Fees	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 151,568,875</b>	<b>\$ 152,256,868</b>	<b>\$ 8,680,765</b>	<b>\$ 146,391,233</b>
Incr/(Decr) in Fund Balance	\$ (149,328,941)	\$ (149,328,941)	\$ (5,752,839)	\$ (143,576,103)
Beginning Fund Balance	\$ 149,328,941	\$ 149,328,941	\$ 149,328,941	\$ 143,576,103
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,576,103</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Capital Projects	\$ -	\$ -	\$ 143,576,103	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,576,103</b>	<b>\$ -</b>

**West Valley-Mission Community College District 490**

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>1 Main Plaza Canopy / Landscaping</b>									
Mission College									
Occupancy: 2020-21	STATE:	\$0							
Net ASF: 570	DISTRICT:	\$30,123,000							
<b>2 Visual Arts Replacement Building</b>									
West Valley College									
			Phase C	Phase E					
Occupancy: 2021-22	STATE:	\$0	\$0	\$0					
Net ASF: 2,075	DISTRICT:	\$21,664,000	\$18,469,000	\$1,137,000					
<b>3 MT Portables Replacement Building</b>									
Mission College									
Occupancy: 2021-22	STATE:	\$11,058,000							
Net ASF: -4,183	DISTRICT:	\$10,553,000							
<b>4 Learning Resource Center Renovation</b>									
West Valley College									
			Phases C, E						
Occupancy: 2022-23	STATE:	\$19,993,000	\$14,458,000						
Net ASF: -1,165	DISTRICT:	\$19,779,000	\$14,458,000						
<b>5 Performing Arts Building</b>									
Mission College									
					Phases P, W	Phases C, E			
Occupancy: 2023-24	STATE:	\$12,612,000			\$883,000	\$11,729,000			
Net ASF: 21,500	DISTRICT:	\$12,531,000			\$883,000	\$11,648,000			
<b>6 Athletic Field Turf Replacement Phase I</b>									
West Valley College									
Occupancy: 2020-21	STATE:	\$0							
Net ASF: 3,981	DISTRICT:	\$19,367,000							
<b>7 CDC Building Renovation</b>									
Mission College									
			Phases C, E						
Occupancy: 2021-22	STATE:	\$0	\$0						
Net ASF: 216	DISTRICT:	\$6,793,000	\$6,148,000						
<b>8 Music &amp; Dance Replacement</b>									
West Valley College									
			Phases P, W	Phase C	Phase E				
Occupancy: 2023-24	STATE:	\$0	\$0	\$0	\$0				
Net ASF: 9,567	DISTRICT:	\$23,603,000	\$2,242,000	\$20,121,000	\$1,239,000				
<b>9 New STEM Center</b>									
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	
<b>10 Theater Renovation &amp; Expansion</b>									
West Valley College									
					Phases P, W	Phases C, E			
Occupancy: 2025-26	STATE:	\$8,370,000			\$702,000	\$7,668,000			
Net ASF: 4,079	DISTRICT:	\$8,370,000			\$702,000	\$7,668,000			
<b>11 Outdoor P.E. Facilities Upgrades</b>									
Mission College									
Occupancy: 2027-28	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$19,759,000							
<b>12 New Administration Building</b>									
West Valley College									
						Phases P, W	Phases C, E		
Occupancy: 2026-27	STATE:	\$4,720,000				\$366,000	\$4,354,000		
Net ASF: 4,335	DISTRICT:	\$4,720,000				\$366,000	\$4,354,000		
<b>13 Library Renovation</b>									
Mission College									
						Phases P, W	Phases C, E		
Occupancy: 2026-27	STATE:	\$7,413,000				\$601,000	\$6,812,000		
Net ASF: 0	DISTRICT:	\$7,413,000				\$601,000	\$6,812,000		

**West Valley-Mission Community College District 490**

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>14 College M&amp;O Storage and Recycling Facilities</b>									
Mission College									
Occupancy: 2026-27	STATE:	\$1,964,000				Phases P, W	Phases C, E		
Net ASF: 10,500	DISTRICT:	\$1,964,000				\$178,000	\$1,786,000		
						\$178,000	\$1,786,000		
<b>15 P.E. / Wellness Center</b>									
West Valley College									
Occupancy: 2026-27	STATE:	\$0			Phase P	Phase W	Phase C	Phase E	
Net ASF: 0	DISTRICT:	\$74,379,000			\$0	\$0	\$0	\$0	
					\$930,000	\$6,136,000	\$63,408,000	\$3,905,000	
<b>16 Modular Building Removal &amp; Site Restoration</b>									
Mission College									
Occupancy: 2027-28	STATE:	\$0						Phases P, W	Phase C
Net ASF: 0	DISTRICT:	\$3,704,000						\$0	\$0
								\$352,000	\$3,352,000
<b>17 P.E. / Gym Buildings Renovation</b>									
West Valley College									
Occupancy: 2026-27	STATE:	\$7,079,000				Phases P, W	Phases C, E		
Net ASF: 0	DISTRICT:	\$7,079,000				\$598,000	\$6,481,000		
						\$598,000	\$6,481,000		
<b>18 Student Campus Center Renovation</b>									
Mission College									
Occupancy: 2025-26	STATE:	\$7,551,000			Phases P, W	Phases C, E			
Net ASF: 178	DISTRICT:	\$7,551,000			\$701,000	\$6,850,000			
					\$701,000	\$6,850,000			
<b>19 STEM Classroom Expansion and Upgrades</b>									
West Valley College									
Occupancy: 2028-29	STATE:	\$0						Phases P, W	
Net ASF: 0	DISTRICT:	\$12,228,000						\$0	\$0
								\$1,162,000	
<b>20 Science Building Renovation &amp; Repurposing</b>									
Mission College									
Occupancy: 2030-31	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$19,838,000							
<b>21 Signage &amp; Wayfinding Masterplan &amp; Implementation</b>									
Mission College									
Occupancy: 2030-31	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$2,470,000							
<b>22 Outdoor P.E. Facilities Upgrades</b>									
West Valley College									
Occupancy: 2023-24	STATE:	\$0		Phase C	Phase E				
Net ASF: 5,114	DISTRICT:	\$24,081,000		\$0	\$0				
				\$20,529,000	\$1,264,000				
<b>23 Police Building and Yard</b>									
West Valley College									
Occupancy: 2023-24	STATE:	\$0		Phase W	Phase C	Phase E			
Net ASF: 2,045	DISTRICT:	\$6,349,000		\$0	\$0	\$0			
				\$524,000	\$5,412,000	\$333,000			
<b>24 Campus-wide Landscape Restoration &amp; Gateway Additions</b>									
West Valley College									
Occupancy: 2030-31	STATE:	\$0		Phase W	Phase C				
Net ASF: 0	DISTRICT:	\$11,200,000		\$0	\$0				
				\$924,000	\$10,136,000				
<b>25 Alternative Energy Projects</b>									
West Valley District Office*									
Occupancy: 2020-21	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$27,720,000							

**West Valley-Mission Community College District 490**

No. Project			Schedule of Funds						
Campus	Source	Total Cost	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>26 Accessibility/ADA Barrier Removal</b>									
West Valley District Office*			Phase W	Phase C					
Occupancy: 2026-27	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$3,915,000	\$323,000	\$3,543,000					
<b>27 Vasona Creek Improvements</b>									
West Valley District Office*			Phases P, W	Phase C					
Occupancy: 2023-24	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$1,958,000	\$186,000	\$1,772,000					
<b>28 Security, Safety and Monitoring Projects</b>									
West Valley District Office*			Phase W	Phase C					
Occupancy: 2026-27	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$3,870,000	\$319,000	\$3,502,000					
<b>29 Utility &amp; Electrical Upgrades</b>									
West Valley District Office*			Phase W	Phase C					
Occupancy: 2026-27	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$13,050,000	\$1,077,000	\$11,810,000					
<b>30 Underground Water and Sewer Line Upgrades</b>									
West Valley District Office*			Phase W	Phase C					
Occupancy: 2026-27	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$15,165,000	\$1,251,000	\$13,724,000					
<b>31 Storm Water Master Plan and Implementation</b>									
West Valley District Office*			Phase W	Phase C					
Occupancy: 2026-27	STATE:	\$0	\$0	\$0					
Net ASF: 0	DISTRICT:	\$6,525,000	\$538,000	\$5,905,000					
<b>32 Fire Alarm Upgrades</b>									
West Valley District Office*							Phase P		Phase W
Occupancy: 2027-28	STATE:	\$0					\$0		\$0
Net ASF: 0	DISTRICT:	\$3,263,000					\$41,000		\$269,000
<b>33 HVAC &amp; Lighting Energy Retrofit Projects</b>									
West Valley District Office*							Phase P		Phase W
Occupancy: 2029-30	STATE:	\$0					\$0		\$0
Net ASF: 0	DISTRICT:	\$9,000,000					\$113,000		\$743,000
<b>34 Telecommunications Building Renovation</b>									
Mission College									
Occupancy: 2030-31	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$3,902,000							
<b>35 Gymnasium Renovation</b>									
Mission College									
Occupancy: 2030-31	STATE:	\$0							
Net ASF: 0	DISTRICT:	\$5,406,000							
<b>GRAND TOTALS</b>									
		<b>Total Cost</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
	STATE:	\$76,516,000	\$14,458,000	\$0	\$2,286,000	\$27,990,000	\$19,433,000	\$0	\$0
	DISTRICT:	\$517,465,000	\$66,988,000	\$78,326,000	\$5,691,000	\$40,005,000	\$144,584,000	\$8,050,000	\$5,526,000



# PROPRIETARY FUNDS

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## PROPRIETARY FUNDS

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

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

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

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Proprietary Fund Group**

**Consolidated (Fund 591 and 597)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	4,118,600	4,298,741	3,520,474	3,046,702
Transfer In	90,000	469,977	469,977	57,553
<b>Total Revenues</b>	<b>\$ 4,208,600</b>	<b>\$ 4,768,718</b>	<b>\$ 3,990,452</b>	<b>\$ 3,104,255</b>
<b>Expenditures</b>				
Academic Salaries	\$ 197,050	\$ 230,454	\$ 177,883	\$ 203,246
Classified Salaries	2,211,362	2,263,366	2,072,923	1,893,386
Benefits	559,305	640,599	589,373	586,827
Supplies and Materials	369,660	396,878	143,982	197,971
Operating Expenses	1,944,529	2,790,417	1,230,517	1,889,720
Capital Outlay	327,238	489,025	176,249	170,362
Transfer Out	5,500	386,311	382,370	58,153
Grants/Donations/Scholarships	9,000	10,000	6,110	1,500
<b>Total Expenditures</b>	<b>\$ 5,623,644</b>	<b>\$ 7,207,050</b>	<b>\$ 4,779,407</b>	<b>\$ 5,001,165</b>
Incr/(Decr) in Fund Balance	\$ (1,415,044)	\$ (2,438,332)	\$ (788,955)	\$ (1,896,910)
Beginning Fund Balance	\$ 4,190,697	\$ 4,190,697	\$ 4,190,697	\$ 3,401,742
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 2,775,653</b>	<b>\$ 1,752,365</b>	<b>\$ 3,401,742</b>	<b>\$ 1,504,832</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 2,775,653	\$ 1,752,365	\$ 3,401,742	\$ 1,504,832
<b>Ending Fund Balance</b>	<b>\$ 2,775,653</b>	<b>\$ 1,752,365</b>	<b>\$ 3,401,742</b>	<b>\$ 1,504,832</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Community Education, Workforce and Economic Development - Fund 591**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,787,300	2,892,921	2,147,085	2,015,795
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,787,300</b>	<b>\$ 2,892,921</b>	<b>\$ 2,147,085</b>	<b>\$ 2,015,795</b>
<b>Expenditures</b>				
Academic Salaries	\$ 80,633	\$ 103,933	\$ 90,603	\$ 113,750
Classified Salaries	1,639,561	1,681,736	1,615,893	1,264,505
Benefits	388,444	450,561	421,389	364,827
Supplies and Materials	117,568	142,508	51,539	91,582
Operating Expenses	953,738	1,922,784	763,813	1,290,414
Capital Outlay	5,000	51,348	44,848	6,548
Transfer Out	5,500	11,768	7,828	600
Grants/Donations/Scholarships	9,000	10,000	6,110	1,500
<b>Total Expenditures</b>	<b>\$ 3,199,444</b>	<b>\$ 4,374,638</b>	<b>\$ 3,002,022</b>	<b>\$ 3,133,726</b>
Incr/(Decr) in Fund Balance	\$ (412,144)	\$ (1,481,717)	\$ (854,937)	\$ (1,117,931)
Beginning Fund Balance	\$ 2,243,713	\$ 2,243,713	\$ 2,243,713	\$ 1,388,776
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,831,569</b>	<b>\$ 761,996</b>	<b>\$ 1,388,776</b>	<b>\$ 270,845</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 1,831,569	\$ 761,996	\$ 1,388,776	\$ 270,845
<b>Ending Fund Balance</b>	<b>\$ 1,831,569</b>	<b>\$ 761,996</b>	<b>\$ 1,388,776</b>	<b>\$ 270,845</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Community Education, Workforce and Economic Development - Fund 591**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	10,000	60,873	77,459	28,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,000</b>	<b>\$ 60,873</b>	<b>\$ 77,459</b>	<b>\$ 28,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	-	400	-	-
Benefits	-	29	-	-
Supplies and Materials	500	1,008	342	500
Operating Expenses	9,500	59,436	62,023	27,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>\$ 60,873</b>	<b>\$ 62,364</b>	<b>\$ 28,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 15,095	\$ -
Beginning Fund Balance	\$ 36,764	\$ 36,764	\$ 36,764	\$ 51,859
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 36,764</b>	<b>\$ 36,764</b>	<b>\$ 51,859</b>	<b>\$ 51,859</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 36,764	\$ 36,764	\$ 51,859	\$ 51,859
<b>Ending Fund Balance</b>	<b>\$ 36,764</b>	<b>\$ 36,764</b>	<b>\$ 51,859</b>	<b>\$ 51,859</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Community Education, Workforce and Economic Development - Fund 591**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	2,777,300	2,832,048	2,069,625	1,987,795
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,777,300</b>	<b>\$ 2,832,048</b>	<b>\$ 2,069,625</b>	<b>\$ 1,987,795</b>
<b>Expenditures</b>				
Academic Salaries	\$ 80,633	\$ 103,933	\$ 90,603	\$ 113,750
Classified Salaries	1,639,561	1,681,336	1,615,893	1,264,505
Benefits	388,444	450,532	421,389	364,827
Supplies and Materials	117,068	141,500	51,198	91,082
Operating Expenses	944,238	1,863,348	701,790	1,262,914
Capital Outlay	5,000	51,348	44,848	6,548
Transfer Out	5,500	11,768	7,828	600
Grants/Donations/Scholarships	9,000	10,000	6,110	1,500
<b>Total Expenditures</b>	<b>\$ 3,189,444</b>	<b>\$ 4,313,765</b>	<b>\$ 2,939,658</b>	<b>\$ 3,105,726</b>
Incr/(Decr) in Fund Balance	\$ (412,144)	\$ (1,481,717)	\$ (870,033)	\$ (1,117,931)
Beginning Fund Balance	\$ 2,206,949	\$ 2,206,949	\$ 2,206,949	\$ 1,336,916
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 1,794,805</b>	<b>\$ 725,232</b>	<b>\$ 1,336,916</b>	<b>\$ 218,985</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 1,794,805	\$ 725,232	\$ 1,336,916	\$ 218,985
<b>Ending Fund Balance</b>	<b>\$ 1,794,805</b>	<b>\$ 725,232</b>	<b>\$ 1,336,916</b>	<b>\$ 218,985</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Entrepreneurial - Fund 597**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,331,300	1,405,820	1,373,390	1,030,907
Transfer In	90,000	469,977	469,977	57,553
<b>Total Revenues</b>	<b>\$ 1,421,300</b>	<b>\$ 1,875,797</b>	<b>\$ 1,843,367</b>	<b>\$ 1,088,460</b>
<b>Expenditures</b>				
Academic Salaries	\$ 116,417	\$ 126,521	\$ 87,281	\$ 89,496
Classified Salaries	571,801	581,630	457,030	628,881
Benefits	170,861	190,038	167,984	222,000
Supplies and Materials	252,092	254,370	92,442	106,389
Operating Expenses	990,791	867,633	466,704	599,306
Capital Outlay	322,238	437,677	131,401	163,814
Transfer Out	-	374,543	374,542	57,553
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,424,200</b>	<b>\$ 2,832,412</b>	<b>\$ 1,777,385</b>	<b>\$ 1,867,439</b>
Incr/(Decr) in Fund Balance	\$ (1,002,900)	\$ (956,615)	\$ 65,982	\$ (778,979)
Beginning Fund Balance	\$ 1,946,984	\$ 1,946,984	\$ 1,946,984	\$ 2,012,966
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 944,084</b>	<b>\$ 990,369</b>	<b>\$ 2,012,966</b>	<b>\$ 1,233,987</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 944,084	\$ 990,369	\$ 2,012,966	\$ 1,233,987
<b>Ending Fund Balance</b>	<b>\$ 944,084</b>	<b>\$ 990,369</b>	<b>\$ 2,012,966</b>	<b>\$ 1,233,987</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Entrepreneurial - Fund 597**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	775,000	732,523	784,545	525,000
Transfer In	-	358,797	362,609	57,553
<b>Total Revenues</b>	<b>\$ 775,000</b>	<b>\$ 1,091,320</b>	<b>\$ 1,147,154</b>	<b>\$ 582,553</b>
<b>Expenditures</b>				
Academic Salaries	\$ 71,417	\$ 81,521	\$ 82,193	\$ 59,496
Classified Salaries	151,257	152,352	144,997	156,634
Benefits	69,327	70,680	65,405	73,503
Supplies and Materials	60,000	70,497	41,110	49,271
Operating Expenses	482,399	422,231	333,203	186,096
Capital Outlay	600	59,215	116,526	-
Transfer Out	-	362,609	362,609	57,553
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 835,000</b>	<b>\$ 1,219,105</b>	<b>\$ 1,146,042</b>	<b>\$ 582,553</b>
Incr/(Decr) in Fund Balance	\$ (60,000)	\$ (127,785)	\$ 1,111	\$ -
Beginning Fund Balance	\$ 142,525	\$ 142,525	\$ 142,525	\$ 143,636
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 82,525</b>	<b>\$ 14,740</b>	<b>\$ 143,636</b>	<b>\$ 143,636</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 82,525	\$ 14,740	\$ 143,636	\$ 143,636
<b>Ending Fund Balance</b>	<b>\$ 82,525</b>	<b>\$ 14,740</b>	<b>\$ 143,636</b>	<b>\$ 143,636</b>



**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Entrepreneurial - Fund 597**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	547,900	640,790	554,095	497,507
Transfer In	90,000	111,180	107,368	-
<b>Total Revenues</b>	<b>\$ 637,900</b>	<b>\$ 751,970</b>	<b>\$ 661,464</b>	<b>\$ 497,507</b>
<b>Expenditures</b>				
Academic Salaries	\$ 45,000	\$ 45,000	\$ 5,088	\$ 30,000
Classified Salaries	415,940	401,255	312,034	402,247
Benefits	101,138	116,831	102,579	128,744
Supplies and Materials	191,692	183,473	51,332	56,718
Operating Expenses	505,392	443,845	133,502	410,210
Capital Outlay	321,638	378,462	14,875	163,814
Transfer Out	-	11,934	11,933	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,580,800</b>	<b>\$ 1,580,800</b>	<b>\$ 631,343</b>	<b>\$ 1,191,733</b>
Incr/(Decr) in Fund Balance	\$ (942,900)	\$ (828,830)	\$ 30,121	\$ (694,226)
Beginning Fund Balance	\$ 1,754,456	\$ 1,754,456	\$ 1,754,456	\$ 1,784,577
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 811,556</b>	<b>\$ 925,626</b>	<b>\$ 1,784,577</b>	<b>\$ 1,090,351</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 811,556	\$ 925,626	\$ 1,784,577	\$ 1,090,351
<b>Ending Fund Balance</b>	<b>\$ 811,556</b>	<b>\$ 925,626</b>	<b>\$ 1,784,577</b>	<b>\$ 1,090,351</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Entrepreneurial - Fund 597**

**District Services**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	8,400	32,507	34,750	8,400
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 8,400</b>	<b>\$ 32,507</b>	<b>\$ 34,750</b>	<b>\$ 8,400</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	4,604	28,023	-	70,000
Benefits	396	2,527	-	19,753
Supplies and Materials	400	400	-	400
Operating Expenses	3,000	1,557	-	3,000
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Other Student Aid	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,400</b>	<b>\$ 32,507</b>	<b>\$ -</b>	<b>\$ 93,153</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 34,750	\$ (84,753)
Beginning Fund Balance	\$ 50,003	\$ 50,003	\$ 50,003	\$ 84,753
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 50,003</b>	<b>\$ 50,003</b>	<b>\$ 84,753</b>	<b>\$ -</b>
<b>Unassigned Fund Balance</b>				
Undesignated	\$ 50,003	\$ 50,003	\$ 84,753	\$ -
<b>Ending Fund Balance</b>	<b>\$ 50,003</b>	<b>\$ 50,003</b>	<b>\$ 84,753</b>	<b>\$ -</b>

# FIDUCIARY FUNDS

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## FIDUCIARY FUNDS GROUP

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

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

**Student Representative Fee Trust Fund 722** records monies collected to support student government representatives stating their positions and viewpoints before city, county, and district government as well as offices and agencies of the State government. The current fee is \$2 per student per semester. AB 1504 was passed in FY 19/20 and requires community colleges with an established student body association to collect a student representation fee of \$2 at the time of registration. The bill also requires that at least \$1 of the \$2 fee be expended to establish and support the operation of a statewide community college student organization. The funds will support student participation and engagement in statewide higher education policy and advocacy activities.

**Student Body Center Fee Trust Fund 731 - West Valley College** records monies collected by the District in accordance 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 2020-2021**  
**Fiduciary Funds**

**Consolidated (Fund 7xx)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 10,149,535	\$ 12,326,157	\$ 11,413,951	\$ 10,746,834
State Revenue	590,000	1,133,226	1,126,697	778,869
Local Revenue	3,135,800	7,131,318	7,055,293	4,231,398
Transfer In	2,944,259	3,022,059	3,022,059	3,242,289
<b>Total Revenues</b>	<b>\$ 16,819,594</b>	<b>\$ 23,612,760</b>	<b>\$ 22,618,000</b>	<b>\$ 18,999,390</b>
<b>Expenditures</b>				
Academic Salaries	\$ 172,929	\$ 109,029	\$ 1,516	\$ -
Classified Salaries	508,429	633,869	522,250	592,227
Benefits	220,141	256,584	119,396	150,891
Supplies and Materials	50,297	61,981	28,184	90,735
Operating Expenses	153,000	215,968	127,346	334,170
Capital Outlay	11,000	11,000	-	26,662
Other Outgo	75,000	100,791	100,793	116,500
Transfer Out	143,150	169,509	166,495	32,189
Grants/Donations/Scholarships	10,960,615	13,827,401	12,894,090	11,899,225
<b>Total Expenditures</b>	<b>\$ 12,294,561</b>	<b>\$ 15,386,132</b>	<b>\$ 13,960,070</b>	<b>\$ 13,242,599</b>
Incr/(Decr) in Fund Balance	\$ 4,525,033	\$ 8,226,628	\$ 8,657,929	\$ 5,756,791
Beginning Fund Balance	\$ 88,774,246	\$ 88,774,246	\$ 88,774,246	\$ 97,432,175
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 93,299,279</b>	<b>\$ 97,000,874</b>	<b>\$ 97,432,175</b>	<b>\$ 103,188,966</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Stud Body	\$ 443,523	\$ 443,523	\$ 514,653	\$ 514,653
Restricted for OPEB	73,983,510	77,621,099	77,621,098	79,558,098
Restricted Pension Stabilization	18,673,195	18,739,056	18,739,055	22,945,344
Restricted for Campus Center	-	-	318,867	122,000
Restricted for Stud Financial Aid	21,929	21,929	28,869	26,055
Restricted for Stud Representation	-	-	23,918	-
Restricted for Stud Scholarships	177,122	175,267	185,715	26,816
<b>Ending Fund Balance</b>	<b>\$ 93,299,279</b>	<b>\$ 97,000,874</b>	<b>\$ 97,432,175</b>	<b>\$ 103,192,966</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Associated Students Trust - Fund 711**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	127,500	307,352	294,361	188,000
Transfer In	-	47,800	47,800	-
<b>Total Revenues</b>	<b>\$ 127,500</b>	<b>\$ 355,152</b>	<b>\$ 342,161</b>	<b>\$ 188,000</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	27,500	38,435	22,379	38,500
Operating Expenses	99,000	162,717	95,853	148,500
Capital Outlay	1,000	1,000	-	1,000
Transfer Out	-	78,000	77,800	-
Grants/Donations/Scholarships	-	75,000	75,000	-
<b>Total Expenditures</b>	<b>\$ 127,500</b>	<b>\$ 355,152</b>	<b>\$ 271,032</b>	<b>\$ 188,000</b>

Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 71,129	\$ -
Beginning Fund Balance	\$ 443,523	\$ 443,523	\$ 443,523	\$ 514,653
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 443,523</b>	<b>\$ 443,523</b>	<b>\$ 514,653</b>	<b>\$ 514,653</b>

**Restricted Fund Balance**

Restricted for Assoc Student Body	\$ 443,523	\$ 443,523	\$ 514,653	\$ 514,653
<b>Ending Fund Balance</b>	<b>\$ 443,523</b>	<b>\$ 443,523</b>	<b>\$ 514,653</b>	<b>\$ 514,653</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Associated Students Trust - Fund 711**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	39,500	208,239	200,388	100,000
Transfer In	-	47,800	47,800	-
<b>Total Revenues</b>	<b>\$ 39,500</b>	<b>\$ 256,039</b>	<b>\$ 248,188</b>	<b>\$ 100,000</b>
<b>Expenditure</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	9,000	20,175	5,969	20,000
Operating Expenses	30,500	112,864	56,756	80,000
Capital Outlay	-	-	-	-
Transfer Out	-	48,000	47,800	-
Grants/Donations/Scholarships	-	75,000	75,000	-
<b>Total Expenditure</b>	<b>\$ 39,500</b>	<b>\$ 256,039</b>	<b>\$ 185,524</b>	<b>\$ 100,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 62,663	\$ -
Beginning Fund Balance	\$ 231,358	\$ 231,358	\$ 231,358	\$ 294,021
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 231,358</b>	<b>\$ 231,358</b>	<b>\$ 294,021</b>	<b>\$ 294,021</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Student Body	\$ 231,358	\$ 231,358	\$ 294,021	\$ 294,021
<b>Ending Fund Balance</b>	<b>\$ 231,358</b>	<b>\$ 231,358</b>	<b>\$ 294,021</b>	<b>\$ 294,021</b>



**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Associated Students Trust - Fund 711**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	88,000	99,113	93,973	88,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 88,000</b>	<b>\$ 99,113</b>	<b>\$ 93,973</b>	<b>\$ 88,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	18,500	18,260	16,410	18,500
Operating Expenses	68,500	49,853	39,097	68,500
Capital Outlay	1,000	1,000	-	1,000
Transfer Out	-	30,000	30,000	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 88,000</b>	<b>\$ 99,113</b>	<b>\$ 85,507</b>	<b>\$ 88,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 8,466	\$ -
Beginning Fund Balance	\$ 212,165	\$ 212,165	\$ 212,165	\$ 220,631
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 212,165</b>	<b>\$ 212,165</b>	<b>\$ 220,631</b>	<b>\$ 220,631</b>
<b>Restricted Fund Balance</b>				
Restricted for Assoc Student Body	\$ 212,165	\$ 212,165	\$ 220,631	\$ 220,631
<b>Ending Fund Balance</b>	<b>\$ 212,165</b>	<b>\$ 212,165</b>	<b>\$ 220,631</b>	<b>\$ 220,631</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Representative Trust - Fund 722**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	15,000	15,000	12,410	35,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 12,410</b>	<b>\$ 35,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	16,004	10,853	-	9,418
Operating Expenses	25,000	30,151	24,496	16,500
Capital Outlay	10,000	10,000	-	2,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	13,500
Other Outgo	-	-	-	17,500
<b>Total Expenditures</b>	<b>\$ 51,004</b>	<b>\$ 51,004</b>	<b>\$ 24,496</b>	<b>\$ 58,918</b>
Incr/(Decr) in Fund Balance	\$ (36,004)	\$ (36,004)	\$ (12,086)	\$ (23,918)
Beginning Fund Balance	\$ 36,004	\$ 36,004	\$ 36,004	\$ 23,918
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,918</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Representati	\$ -	\$ -	\$ 23,918	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,918</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Representation Fee Trust - Fund 722**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	-	-	-	10,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	1,500
Operating Expenses	-	-	-	2,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	6,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Representation	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Representation Fee Trust - Fund 722**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	15,000	15,000	12,410	7,500
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 12,410</b>	<b>\$ 7,500</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	16,004	10,853	-	7,918
Operating Expenses	25,000	30,151	24,496	14,000
Capital Outlay	10,000	10,000	-	2,000
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	7,500
<b>Total Expenditures</b>	<b>\$ 51,004</b>	<b>\$ 51,004</b>	<b>\$ 24,496</b>	<b>\$ 31,418</b>
Incr/(Decr) in Fund Balance	\$ (36,004)	\$ (36,004)	\$ (12,086)	\$ (23,918)
Beginning Fund Balance	\$ 36,004	\$ 36,004	\$ 36,004	\$ 23,918
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,918</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Representation	\$ -	\$ -	\$ 23,918	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,918</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Representation Fee Trust - Fund 722**

**District Services**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	-	-	-	17,500
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,500</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
Other Outgo	-	-	-	17,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,500</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Representation	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Body Center Fee - Fund 731**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	580,500	525,448	465,006	444,948
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 580,500</b>	<b>\$ 525,448</b>	<b>\$ 465,006</b>	<b>\$ 444,948</b>
<b>Expenditures</b>				
Academic Salaries	\$ 172,929	\$ 109,029	\$ 1,516	\$ -
Classified Salaries	348,618	376,975	265,356	336,549
Benefits	219,828	255,371	118,185	144,287
Supplies and Materials	6,793	12,693	5,805	42,817
Operating Expenses	29,000	23,100	6,998	94,500
Capital Outlay	-	-	-	23,662
Transfer Out	110,105	55,053	55,052	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 887,273</b>	<b>\$ 832,221</b>	<b>\$ 452,912</b>	<b>\$ 641,815</b>
Incr/(Decr) in Fund Balance	\$ (306,773)	\$ (306,773)	\$ 12,094	\$ (196,867)
Beginning Fund Balance	\$ 306,773	\$ 306,773	\$ 306,773	\$ 318,867
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,867</b>	<b>\$ 122,000</b>
<b>Restricted Fund Balance</b>				
Restricted for Campus Center	\$ -	\$ -	\$ 318,867	\$ 122,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,867</b>	<b>\$ 122,000</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Body Center Fee - Fund 731**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	377,500	322,448	303,475	289,948
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 377,500</b>	<b>\$ 322,448</b>	<b>\$ 303,475</b>	<b>\$ 289,948</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	-
Classified Salaries	200,328	164,785	167,084	124,102
Benefits	67,067	102,610	81,339	56,184
Supplies and Materials	-	-	-	30,000
Operating Expenses	-	-	-	56,000
Capital Outlay	-	-	-	23,662
Transfer Out	110,105	55,053	55,052	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 377,500</b>	<b>\$ 322,448</b>	<b>\$ 303,475</b>	<b>\$ 289,948</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ -	-
Beginning Fund Balance	\$ -	\$ -	\$ -	-
Adjustment	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Restricted Fund Balance</b>				
Restricted for Campus Center	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Body Center Fee - Fund 731**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	203,000	203,000	161,531	155,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 203,000</b>	<b>\$ 203,000</b>	<b>\$ 161,531</b>	<b>\$ 155,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ 172,929	\$ 109,029	\$ 1,516	\$ -
Classified Salaries	148,290	212,190	98,272	212,447
Benefits	152,761	152,761	36,846	88,103
Supplies and Materials	6,793	12,693	5,805	12,817
Operating Expenses	29,000	23,100	6,998	38,500
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 509,773</b>	<b>\$ 509,773</b>	<b>\$ 149,437</b>	<b>\$ 351,867</b>
Incr/(Decr) in Fund Balance	\$ (306,773)	\$ (306,773)	\$ 12,094	\$ (196,867)
Beginning Fund Balance	\$ 306,773	\$ 306,773	\$ 306,773	\$ 318,867
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,867</b>	<b>\$ 122,000</b>
<b>Restricted Fund Balance</b>				
Restricted for Campus Center	\$ -	\$ -	\$ 318,867	\$ 122,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,867</b>	<b>\$ 122,000</b>



**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Financial Aid Trust - Fund 741**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 10,149,535	\$ 12,326,157	\$ 11,413,951	\$ 10,746,834
State Revenue	590,000	1,133,226	1,126,697	778,869
Local Revenue	-	-	-	-
Transfer In	-	30,000	30,000	-
<b>Total Revenues</b>	<b>\$ 10,739,535</b>	<b>\$ 13,489,383</b>	<b>\$ 12,570,648</b>	<b>\$ 11,525,703</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	150,124	252,207	252,207	250,678
Benefits	-	900	900	6,604
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	74,670
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	33,045	36,456	33,643	32,189
Grants/Donations/Scholarships	10,556,366	13,199,820	12,276,958	11,164,376
<b>Total Expenditures</b>	<b>\$ 10,739,535</b>	<b>\$ 13,489,383</b>	<b>\$ 12,563,708</b>	<b>\$ 11,528,517</b>

Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 6,940	\$ (2,814)
Beginning Fund Balance	\$ 21,929	\$ 21,929	\$ 21,929	\$ 28,869
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 21,929</b>	<b>\$ 21,929</b>	<b>\$ 28,869</b>	<b>\$ 26,055</b>

**Restricted Fund Balance**

Restricted for Student Financial Aid	\$ 21,929	\$ 21,929	\$ 28,869	\$ 26,055
<b>Ending Fund Balance</b>	<b>\$ 21,929</b>	<b>\$ 21,929</b>	<b>\$ 28,869</b>	<b>\$ 26,055</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Financial Aid Trust - Fund 741**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 4,685,906	\$ 5,693,946	\$ 5,291,538	\$ 5,030,496
State Revenue	260,000	447,935	441,406	448,869
Local Revenue	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,945,906</b>	<b>\$ 6,141,881</b>	<b>\$ 5,732,944</b>	<b>\$ 5,479,365</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	150,124	150,124	150,124	150,124
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	74,670
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	17,868	17,868	17,868	17,868
Grants/Donations/Scholarships	4,777,914	5,973,889	5,564,325	5,236,703
<b>Total Expenditures</b>	<b>\$ 4,945,906</b>	<b>\$ 6,141,881</b>	<b>\$ 5,732,317</b>	<b>\$ 5,479,365</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 627	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 627
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627</b>	<b>\$ 627</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Financial Aid	\$ -	\$ -	\$ 627	\$ 627
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627</b>	<b>\$ 627</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Student Financial Aid Trust - Fund 741**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ 5,463,629	\$ 6,632,211	\$ 6,122,413	\$ 5,716,338
State Revenue	330,000	685,291	685,291	330,000
Local Revenue	-	-	-	-
Transfer In	-	30,000	30,000	-
<b>Total Revenues</b>	<b>\$ 5,793,629</b>	<b>\$ 7,347,502</b>	<b>\$ 6,837,704</b>	<b>\$ 6,046,338</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	102,083	102,083	100,554
Benefits	-	900	900	6,604
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Transfer Out	15,177	18,588	15,775	14,321
Grants/Donations/Scholarships	5,778,452	7,225,931	6,712,633	5,927,673
<b>Total Expenditures</b>	<b>\$ 5,793,629</b>	<b>\$ 7,347,502</b>	<b>\$ 6,831,391</b>	<b>\$ 6,049,152</b>
Incr/(Decr) in Fund Balance	\$ -	\$ -	\$ 6,313	\$ (2,814)
Beginning Fund Balance	\$ 21,929	\$ 21,929	\$ 21,929	\$ 28,242
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 21,929</b>	<b>\$ 21,929</b>	<b>\$ 28,242</b>	<b>\$ 25,428</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Financial Aid	\$ 21,929	\$ 21,929	\$ 28,242	\$ 25,428
<b>Ending Fund Balance</b>	<b>\$ 21,929</b>	<b>\$ 21,929</b>	<b>\$ 28,242</b>	<b>\$ 25,428</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Scholarship Funds**

**Consolidated (Fund 751 and 752)**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	412,800	554,277	554,275	563,450
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 412,800</b>	<b>\$ 554,277</b>	<b>\$ 554,275</b>	<b>\$ 563,450</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	9,687	4,687	4,687	5,000
Benefits	313	313	312	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	404,249	552,581	542,132	717,349
<b>Total Expenditures</b>	<b>\$ 414,249</b>	<b>\$ 557,581</b>	<b>\$ 547,131</b>	<b>\$ 722,349</b>
Incr/(Decr) in Fund Balance	\$ (1,449)	\$ (3,304)	\$ 7,144	\$ (158,899)
Beginning Fund Balance	\$ 178,571	\$ 178,571	\$ 178,571	\$ 185,715
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 177,122</b>	<b>\$ 175,267</b>	<b>\$ 185,715</b>	<b>\$ 26,816</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 177,122	\$ 175,267	\$ 185,715	\$ 26,816
<b>Ending Fund Balance</b>	<b>\$ 177,122</b>	<b>\$ 175,267</b>	<b>\$ 185,715</b>	<b>\$ 26,816</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Scholarship - Fund 751 and 752**

**West Valley College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	241,300	258,500	258,501	288,300
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 241,300</b>	<b>\$ 258,500</b>	<b>\$ 258,501</b>	<b>\$ 288,300</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	4,687	4,687	4,687	-
Benefits	313	313	312	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	237,749	254,949	248,500	294,750
<b>Total Expenditures</b>	<b>\$ 242,749</b>	<b>\$ 259,949</b>	<b>\$ 253,499</b>	<b>\$ 294,750</b>
Incr/(Decr) in Fund Balance	\$ (1,449)	\$ (1,449)	\$ 5,002	\$ (6,450)
Beginning Fund Balance	\$ 26,782	\$ 26,782	\$ 26,782	\$ 31,784
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 25,333</b>	<b>\$ 25,333</b>	<b>\$ 31,784</b>	<b>\$ 25,334</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 25,333	\$ 25,333	\$ 31,784	\$ 25,334
<b>Ending Fund Balance</b>	<b>\$ 25,333</b>	<b>\$ 25,333</b>	<b>\$ 31,784</b>	<b>\$ 25,334</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Scholarship - Fund 751 and 752**

**Mission College**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	171,500	295,777	295,773	275,150
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 171,500</b>	<b>\$ 295,777</b>	<b>\$ 295,773</b>	<b>\$ 275,150</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	5,000	-	-	5,000
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Grants/Donations/Scholarships	166,500	297,632	293,632	422,599
<b>Total Expenditures</b>	<b>\$ 171,500</b>	<b>\$ 297,632</b>	<b>\$ 293,632</b>	<b>\$ 427,599</b>
Incr/(Decr) in Fund Balance	\$ -	\$ (1,855)	\$ 2,141	\$ (152,449)
Beginning Fund Balance	\$ 151,788	\$ 151,788	\$ 151,788	\$ 153,929
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 151,788</b>	<b>\$ 149,933</b>	<b>\$ 153,929</b>	<b>\$ 1,480</b>
<b>Restricted Fund Balance</b>				
Restricted for Student Scholarships	\$ 151,788	\$ 149,933	\$ 153,929	\$ 1,480
<b>Ending Fund Balance</b>	<b>\$ 151,788</b>	<b>\$ 149,933</b>	<b>\$ 153,929</b>	<b>\$ 1,480</b>

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**OPEB Trust - Fund 791**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,000,000	4,651,408	4,651,408	2,000,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,000,000</b>	<b>\$ 4,651,408</b>	<b>\$ 4,651,408</b>	<b>\$ 2,000,000</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	50,000	63,819	63,820	63,000
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 63,819</b>	<b>\$ 63,820</b>	<b>\$ 63,000</b>

Incr/(Decr) in Fund Balance      \$ 950,000    \$ 4,587,589    \$ 4,587,588    \$ 1,937,000

Beginning Fund Balance      \$ 73,033,510    \$ 73,033,510    \$ 73,033,510    \$ 77,621,098

Adjustment      \$ -    \$ -    \$ -    \$ -

**Ending Fund Balance    \$ 73,983,510    \$ 77,621,099    \$ 77,621,098    \$ 79,558,098**

**Restricted Fund Balance**

Restricted for OPEB      \$ 73,983,510    \$ 77,621,099    \$ 77,621,098    \$ 79,558,098

**Ending Fund Balance    \$ 73,983,510    \$ 77,621,099    \$ 77,621,098    \$ 79,558,098**

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Pension Stabilization Trust - Fund 792**

**Districtwide**

	<b>Final Budget 2019-20</b>	<b>Working Budget 2019-20</b>	<b>Actual 2019-20</b>	<b>Final Budget 2020-21</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,000,000	1,077,833	1,077,833	1,000,000
Transfer In	2,944,259	2,944,259	2,944,259	3,242,289
<b>Total Revenues</b>	<b>\$ 3,944,259</b>	<b>\$ 4,022,092</b>	<b>\$ 4,022,092</b>	<b>\$ 4,242,289</b>

**Expenditures**

Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies and Materials	-	-	-	-
Operating Expenses	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgo	25,000	36,972	36,973	36,000
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 36,972</b>	<b>\$ 36,973</b>	<b>\$ 36,000</b>

Incr/(Decr) in Fund Balance	\$ 3,919,259	\$ 3,985,120	\$ 3,985,119	\$ 4,206,289
Beginning Fund Balance	\$ 14,753,936	\$ 14,753,936	\$ 14,753,936	\$ 18,739,055
Adjustment	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 18,673,195</b>	<b>\$ 18,739,056</b>	<b>\$ 18,739,055</b>	<b>\$ 22,945,344</b>

**Restricted Fund Balance**

Restricted for Pension Stabilization	\$ 18,673,195	\$ 18,739,056	\$ 18,739,055	\$ 22,945,344
<b>Ending Fund Balance</b>	<b>\$ 18,673,195</b>	<b>\$ 18,739,056</b>	<b>\$ 18,739,055</b>	<b>\$ 22,945,344</b>



CONSOLIDATED SUMMARY  
OF ALL FUNDS

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Consolidated Summary for All Funds**

	Unrestricted General Fund 110				Restricted General Funds (Grants & Categorical) 12x/13x				Other Restricted General Fund 137			
	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21
<b>Revenue</b>												
Federal Revenue	\$ 8,354	\$ 11,561	\$ 5,353	\$ 5,000	\$ 4,651,230	\$ 4,287,851	\$ 4,669,694	\$ 9,084,141	\$ -	\$ -	\$ -	\$ -
State Revenue	8,438,045	9,032,613	9,974,446	10,026,881	15,784,770	17,415,058	16,246,067	21,555,154	-	-	-	-
Local Revenue	131,731,465	142,411,032	163,125,343	148,422,713	3,406,813	2,104,826	3,922,551	5,371,570	161,800	168,349	151,920	152,000
Transfer In	34,387	19,813	24,785	-	50,957	38,711	33,643	32,189	1,568	1,461	1,236	-
<b>Total Revenue</b>	<b>\$ 140,212,251</b>	<b>\$ 151,475,019</b>	<b>\$ 173,129,927</b>	<b>\$ 158,454,594</b>	<b>\$ 23,893,770</b>	<b>\$ 23,846,446</b>	<b>\$ 24,871,955</b>	<b>\$ 36,043,054</b>	<b>\$ 163,368</b>	<b>\$ 169,810</b>	<b>\$ 153,156</b>	<b>\$ 152,000</b>
<b>Expenditures</b>												
Academic Salaries	\$ 50,468,054	\$ 55,377,757	\$ 60,320,371	\$ 60,829,004	\$ 4,021,040	\$ 4,226,553	\$ 4,729,077	\$ 4,949,312	\$ -	\$ -	\$ -	\$ -
Classified Salaries	22,424,846	24,166,136	24,908,817	27,293,113	5,916,429	6,139,669	6,751,437	7,417,936	19,860	18,794	9,075	10,000
Benefits	25,739,645	29,065,927	32,856,822	35,012,049	2,734,721	3,653,238	3,738,816	3,838,282	1,311	1,123	603	660
Supplies and Materials	723,090	724,872	632,801	2,082,439	1,430,663	1,745,125	1,359,739	3,316,138	779	639	5,212	3,340
Operating Expenses	9,673,536	12,849,773	10,379,122	11,682,015	6,325,314	4,400,524	3,791,025	9,736,740	141,418	149,254	138,266	138,000
Capital Outlay	782,221	2,091,485	107,740	471,800	1,204,062	938,727	1,596,313	2,150,938	-	-	-	-
Other Outgo	7,458	19,303,214	22,505,690	11,438	-	-	-	-	-	-	-	-
Transfer Out	21,238,453	12,686,607	17,495,353	16,000,803	62,479	77,180	50,390	44,624	-	-	-	-
Grants/Donations/Scholarships	135,033	177,596	150,857	72,638	2,190,029	2,547,503	3,191,807	3,755,126	-	-	-	-
Contingency Holding	-	-	-	-	-	-	-	893,790	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 131,192,336</b>	<b>\$ 156,443,367</b>	<b>\$ 169,357,573</b>	<b>\$ 153,455,299</b>	<b>\$ 23,884,737</b>	<b>\$ 23,728,519</b>	<b>\$ 25,208,606</b>	<b>\$ 36,102,886</b>	<b>\$ 163,368</b>	<b>\$ 169,810</b>	<b>\$ 153,156</b>	<b>\$ 152,000</b>
Incr/(Decr) in Fund Balance	\$ 9,019,915	\$ (4,968,348)	\$ 3,772,353	\$ 4,999,295	\$ 9,033	\$ 117,927	\$ (336,651)	\$ (59,833)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 51,303,879	\$ 60,323,794	\$ 55,355,442	\$ 59,127,795	\$ 269,524	\$ 278,557	\$ 396,484	\$ 59,833	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 60,323,794</b>	<b>\$ 55,355,442</b>	<b>\$ 59,127,795</b>	<b>\$ 64,127,090</b>	<b>\$ 278,557</b>	<b>\$ 396,484</b>	<b>\$ 59,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Consolidated Summary for All Funds**

	Health Services Fund 138				Parking Fund 139				Total General Fund			
	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21
<b>Revenue</b>												
Federal Revenue	\$ 279	\$ -	\$ -	\$ 95,565	\$ -	\$ -	\$ -	\$ -	\$ 4,659,863	\$ 4,299,412	\$ 4,675,047	\$ 9,184,706
State Revenue	-	-	-	-	-	-	-	-	24,222,815	26,447,671	26,220,513	31,582,035
Local Revenue	692,444	721,402	684,853	709,250	1,730,641	1,699,599	1,331,872	818,750	137,723,163	147,105,208	169,216,539	155,474,283
Transfer In	122,584	140,445	400,220	600	2,225	-	-	-	211,721	200,430	459,884	32,789
<b>Total Revenue</b>	<b>\$ 815,307</b>	<b>\$ 861,847</b>	<b>\$ 1,085,073</b>	<b>\$ 805,415</b>	<b>\$ 1,732,866</b>	<b>\$ 1,699,599</b>	<b>\$ 1,331,872</b>	<b>\$ 818,750</b>	<b>\$ 166,817,562</b>	<b>\$ 178,052,721</b>	<b>\$ 200,571,983</b>	<b>\$ 196,273,813</b>
<b>Expenditures</b>												
Academic Salaries	\$ 177,041	\$ 215,163	\$ 164,956	\$ 172,410	\$ -	\$ -	\$ -	\$ -	\$ 54,666,135	\$ 59,819,473	\$ 65,214,404	\$ 65,950,726
Classified Salaries	348,350	425,888	414,159	457,628	817,321	1,020,954	740,321	799,708	29,526,806	31,771,441	32,823,809	35,978,385
Benefits	159,297	215,650	191,848	150,209	325,165	420,676	313,220	319,766	28,960,139	33,356,614	37,101,310	39,320,966
Supplies and Materials	13,870	12,644	10,512	82,888	20,732	24,370	13,647	26,500	2,189,134	2,507,650	2,021,912	5,511,305
Operating Expenses	31,121	21,428	19,068	117,003	164,941	98,984	127,314	146,554	16,336,330	17,519,963	14,454,796	21,820,312
Capital Outlay	-	-	-	-	5,886	7,159	-	20,000	1,992,169	3,037,371	1,704,053	2,642,738
Other Outgo	-	-	-	-	-	-	-	-	7,458	19,303,214	22,505,690	11,438
Transfer Out	275	157	32	-	-	-	-	-	21,301,207	12,763,944	17,545,775	16,045,427
Grants/Donations/Scholarships	-	-	35,000	-	-	-	-	-	2,325,062	2,725,099	3,377,664	3,827,764
Contingency Holding	-	-	-	-	-	-	-	-	-	-	-	893,790
<b>Total Expenditures</b>	<b>\$ 729,954</b>	<b>\$ 890,930</b>	<b>\$ 835,576</b>	<b>\$ 980,138</b>	<b>\$ 1,334,045</b>	<b>\$ 1,572,143</b>	<b>\$ 1,194,502</b>	<b>\$ 1,312,528</b>	<b>\$ 157,304,440</b>	<b>\$ 182,804,769</b>	<b>\$ 196,749,414</b>	<b>\$ 192,002,851</b>
Incr/(Decr) in Fund Balance	\$ 85,353	\$ (29,083)	\$ 249,497	\$ (174,723)	\$ 398,821	\$ 127,456	\$ 137,369	\$ (493,778)	\$ 9,513,122	\$ (4,752,048)	\$ 3,822,569	\$ 4,270,962
Beginning Fund Balance	\$ 526,144	\$ 611,497	\$ 582,414	\$ 831,911	\$ 607,054	\$ 1,005,875	\$ 1,133,331	\$ 1,270,700	\$ 52,706,597	\$ 62,219,719	\$ 57,467,671	\$ 61,290,240
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 611,497</b>	<b>\$ 582,414</b>	<b>\$ 831,911</b>	<b>\$ 657,189</b>	<b>\$ 1,005,875</b>	<b>\$ 1,133,331</b>	<b>\$ 1,270,700</b>	<b>\$ 776,922</b>	<b>\$ 62,219,719</b>	<b>\$ 57,467,671</b>	<b>\$ 61,290,240</b>	<b>\$ 65,561,202</b>

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Consolidated Summary for All Funds**

	Debt Service Fund 21x/29x				Child Development Fund 330			
	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21
<b>Revenues</b>								
Federal Revenue	\$ 1,648,799	\$ 1,585,571	\$ 850,402	\$ 84,320	\$ 35,010	\$ 39,276	\$ 35,653	\$ 39,395
State Revenue	90,163	88,592	129,771	30,000	287,571	424,394	401,682	337,290
Local Revenue	27,654,447	29,529,114	45,355,405	41,360,311	1,756,731	1,852,796	1,462,194	8,500
Sales of Bond Proceeds	10,284,595	13,486,058	-	-	-	-	-	-
Transfer In	10,848,131	9,025,248	9,145,993	7,758,514	29,985	18,943	34,500	44,624
<b>Total Revenues</b>	<b>\$ 50,526,135</b>	<b>\$ 53,714,583</b>	<b>\$ 55,481,571</b>	<b>\$ 49,233,145</b>	<b>\$ 2,109,297</b>	<b>\$ 2,335,409</b>	<b>\$ 1,934,029</b>	<b>\$ 429,809</b>
<b>Expenditures</b>								
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	1,372,233	1,478,491	1,405,627	358,936
Benefits	7,032,018	4,384,523	4,358,996	4,919,022	536,211	589,967	642,835	179,526
Supplies and Materials	-	-	-	-	65,955	73,783	59,089	25,759
Operating Expenses	46,507	65,710	56,875	64,000	26,014	42,086	43,054	32,750
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	38,106,834	36,407,333	51,962,922	56,460,550	-	-	-	-
Transfer Out	-	494,002	9,890	-	12,000	7,607	4,501	-
Grants/Donations/Scholarships	-	-	-	-	25,801	12,764	28,006	-
Contingency Holding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 45,185,359</b>	<b>\$ 41,351,568</b>	<b>\$ 56,388,682</b>	<b>\$ 61,443,572</b>	<b>\$ 2,038,214</b>	<b>\$ 2,204,698</b>	<b>\$ 2,183,113</b>	<b>\$ 596,971</b>
Incr/(Decr) in Fund Balance	\$ 5,340,776	\$ 12,363,015	\$ (907,111)	\$ (12,210,427)	\$ 71,083	\$ 130,711	\$ (249,084)	\$ (167,162)
Beginning Fund Balance	\$ 43,937,677	\$ 49,278,453	\$ 61,641,468	\$ 60,734,357	\$ 488,530	\$ 559,613	\$ 690,324	\$ 441,240
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 49,278,453</b>	<b>\$ 61,641,468</b>	<b>\$ 60,734,357</b>	<b>\$ 48,523,930</b>	<b>\$ 559,613</b>	<b>\$ 690,324</b>	<b>\$ 441,240</b>	<b>\$ 274,078</b>

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Consolidated Summary for All Funds**

	Capital Project Funds 410/430				Total Government Funds			
	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21
<b>Revenues</b>								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 6,343,672	\$ 5,924,259	\$ 5,561,103	\$ 9,308,421
State Revenue	2,718,487	1,577,638	1,801,676	11,448,658	27,319,036	28,538,295	28,553,642	43,397,983
Local Revenue	6,510,505	6,357,438	10,749,262	9,364,084	173,644,846	184,844,556	226,783,400	206,207,178
Sales of Bond Proceeds	99,648,653	149,235,000	-	-	109,933,248	162,721,058	-	-
Transfer In	314,003	-	5,000,000	5,000,000	11,403,840	9,244,621	14,640,377	12,835,927
<b>Total Revenues</b>	<b>\$ 109,191,648</b>	<b>\$ 157,170,076</b>	<b>\$ 17,550,938</b>	<b>\$ 25,812,742</b>	<b>\$ 328,644,642</b>	<b>\$ 391,272,789</b>	<b>\$ 275,538,521</b>	<b>\$ 271,749,509</b>
<b>Expenditures</b>								
Academic Salaries	\$ -	\$ -		\$ -	\$ 54,666,135	\$ 59,819,473	\$ 65,214,404	\$ 65,950,726
Classified Salaries	945,330	788,160	1,424,245	1,771,075	31,844,369	34,038,092	35,653,682	38,108,396
Benefits	324,801	292,507	554,241	691,402	36,853,169	38,623,611	42,657,382	45,110,916
Supplies and Materials	94,504	25,442	121,843	74,000	2,349,593	2,606,875	2,202,844	5,611,064
Operating Expenses	1,442,855	1,917,676	2,112,032	13,494,655	17,851,706	19,545,435	16,666,757	35,411,717
Capital Outlay	68,373,541	33,875,860	29,164,960	246,611,446	70,365,710	36,913,231	30,869,013	249,254,184
Other Outgo	7,150	7,150	5,289	-	38,121,442	55,717,697	74,473,901	56,471,988
Transfer Out	4,256	-	-	-	21,317,463	13,265,553	17,560,166	16,045,427
Grants/Donations/Scholarships	-	-	-	-	2,350,863	2,737,863	3,405,670	3,827,764
Contingency Holding	-	-	-	-	-	-	-	893,790
<b>Total Expenditures</b>	<b>\$ 71,192,437</b>	<b>\$ 36,906,795</b>	<b>\$ 33,382,611</b>	<b>\$ 262,642,578</b>	<b>\$ 275,720,450</b>	<b>\$ 263,267,830</b>	<b>\$ 288,703,820</b>	<b>\$ 516,685,972</b>
Incr/(Decr) in Fund Balance	\$ 37,999,211	\$ 120,263,281	\$ (15,831,672)	\$ (236,829,836)	\$ 52,924,192	\$ 128,004,959	\$ (13,165,299)	\$ (244,936,463)
Beginning Fund Balance	\$ 111,641,797	\$ 149,641,008	\$ 269,904,289	\$ 254,072,617	\$ 208,774,599	\$ 261,698,791	\$ 389,703,750	\$ 376,538,451
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 149,641,008</b>	<b>\$ 269,904,289</b>	<b>\$ 254,072,617</b>	<b>\$ 17,242,781</b>	<b>\$ 261,698,791</b>	<b>\$ 389,703,750</b>	<b>\$ 376,538,451</b>	<b>\$ 131,601,988</b>

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District  
Final Budget 2020-2021  
Consolidated Summary for All Funds

	Associate Student Body Fund 711				Student Representation Fee Fund 722				Student Body Center Fee Fund 731				Student Financial Aid Fund 741			
				Final				Final				Final				Final
	Actual	Actual	Actual	Budget	Actual	Actual	Actual	Budget	Actual	Actual	Actual	Budget	Actual	Actual	Actual	Budget
	FY17/18	FY18/19	FY19/20	FY 20/21	FY17/18	FY18/19	FY19/20	FY 20/21	FY17/18	FY18/19	FY19/20	FY 20/21	FY17/18	FY18/19	FY19/20	FY 20/21
<b>Revenues</b>																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,133,454	\$ 10,266,318	\$ 11,413,951	\$ 10,746,834
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	858,818	827,744	1,126,697	778,869
Local Revenue	186,075	182,393	294,361	188,000	14,289	13,568	12,410	35,000	753,193	550,546	465,006	444,948	-	-	-	-
Transfer In	-	31,000	47,800	-	-	-	-	-	223,678	237,392	-	-	-	12,710	30,000	-
<b>Total Revenues</b>	<b>\$ 186,075</b>	<b>\$ 213,393</b>	<b>\$ 342,161</b>	<b>\$ 188,000</b>	<b>\$ 14,289</b>	<b>\$ 13,568</b>	<b>\$ 12,410</b>	<b>\$ 35,000</b>	<b>\$ 976,871</b>	<b>\$ 787,938</b>	<b>\$ 465,006</b>	<b>\$ 444,948</b>	<b>\$ 11,992,272</b>	<b>\$ 11,106,772</b>	<b>\$ 12,570,648</b>	<b>\$ 11,525,703</b>
<b>Expenditures</b>																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,782	\$ 40,262	\$ 1,516	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	111	-	-	-	-	-	-	-	492,691	397,669	265,356	336,549	265,239	292,693	252,207	250,678
Benefits	-	-	-	-	-	-	-	-	238,159	195,644	118,185	144,287	-	1,239	900	6,604
Supplies and Materials	21,177	31,019	22,379	38,500	890	8,412	-	9,418	22,582	5,641	5,805	42,817	-	-	-	-
Operating Expenses	193,617	188,520	95,853	148,500	5,929	14,718	24,496	16,500	38,534	22,503	6,998	94,500	-	-	-	74,670
Capital Outlay	-	-	-	1,000	-	-	-	2,000	5,393	-	-	23,662	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	17,500	-	-	-	-	-	-	-	-
Transfer Out	13,884	31,000	77,800	-	-	-	-	-	113,093	111,355	55,052	-	43,051	38,711	33,643	32,189
Grants/Donations/Scholarships	-	-	75,000	-	-	-	-	13,500	30,318	-	-	-	11,683,773	10,796,551	12,276,958	11,164,376
<b>Total Expenditures</b>	<b>\$ 228,789</b>	<b>\$ 250,539</b>	<b>\$ 271,032</b>	<b>\$ 188,000</b>	<b>\$ 6,819</b>	<b>\$ 23,130</b>	<b>\$ 24,496</b>	<b>\$ 58,918</b>	<b>\$ 1,059,552</b>	<b>\$ 773,074</b>	<b>\$ 452,912</b>	<b>\$ 641,815</b>	<b>\$ 11,992,063</b>	<b>\$ 11,129,194</b>	<b>\$ 12,563,708</b>	<b>\$ 11,528,517</b>
Incr/(Decr) in Fund Balance	\$ (42,714)	\$ (37,146)	\$ 71,129	\$ -	\$ 7,470	\$ (9,562)	\$ (12,086)	\$ (23,918)	\$ (82,681)	\$ 14,864	\$ 12,094	\$ (196,867)	\$ 209	\$ (22,422)	\$ 6,940	\$ (2,814)
Beginning Fund Balance	\$ 523,383	\$ 480,669	\$ 443,523	\$ 514,653	\$ 38,096	\$ 45,566	\$ 36,004	\$ 23,918	\$ 374,590	\$ 291,909	\$ 306,773	\$ 318,867	\$ 44,142	\$ 44,351	\$ 21,929	\$ 28,869
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 480,669</b>	<b>\$ 443,523</b>	<b>\$ 514,653</b>	<b>\$ 514,653</b>	<b>\$ 45,566</b>	<b>\$ 36,004</b>	<b>\$ 23,918</b>	<b>\$ -</b>	<b>\$ 291,909</b>	<b>\$ 306,773</b>	<b>\$ 318,867</b>	<b>\$ 122,000</b>	<b>\$ 44,351</b>	<b>\$ 21,929</b>	<b>\$ 28,869</b>	<b>\$ 26,055</b>

Reference detail schedules for fund balance categories.

West Valley-Mission Community College District  
Final Budget 2020-2021  
Consolidated Summary for All Funds

	Scholarship Funds 75x				Other Trust Fund 791				Pension Stabilization Trust Fund 792				Total Fiduciary Funds			
	Actual	Actual	Actual	Final	Actual	Actual	Actual	Final	Actual	Actual	Actual	Final	Actual	Actual	Actual	Tinal
	FY17/18	FY18/19	FY19/20	Budget	FY17/18	FY18/19	FY19/20	Budget	FY17/18	FY18/19	FY19/20	Budget	FY17/18	FY18/19	FY19/20	FY 20/21
<b>Revenues</b>																
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,133,454	\$ 10,266,318	\$ 11,413,951	\$ 10,746,834
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	858,818	827,744	1,126,697	778,869
Local Revenue	463,028	517,388	554,275	563,450	4,663,393	4,933,208	4,651,408	2,000,000	4,821	984,440	1,077,833	1,000,000	6,084,799	7,181,543	7,055,293	4,231,398
Transfer In	-	-	-	-	-	-	-	-	10,500,000	3,293,000	2,944,259	3,242,289	10,723,678	3,574,102	3,022,059	3,242,289
<b>Total Revenues</b>	<b>\$ 463,028</b>	<b>\$ 517,388</b>	<b>\$ 554,275</b>	<b>\$ 563,450</b>	<b>\$ 4,663,393</b>	<b>\$ 4,933,208</b>	<b>\$ 4,651,408</b>	<b>\$ 2,000,000</b>	<b>\$ 10,504,821</b>	<b>\$ 4,277,440</b>	<b>\$ 4,022,092</b>	<b>\$ 4,242,289</b>	<b>\$ 28,800,749</b>	<b>\$ 21,849,707</b>	<b>\$ 22,618,000</b>	<b>\$ 18,999,390</b>
<b>Expenditures</b>																
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,782	\$ 40,262	\$ 1,516	\$ -
Classified Salaries	-	9,361	4,687	5,000	-	-	-	-	-	-	-	-	758,041	699,723	522,250	592,227
Benefits	-	639	312	-	-	-	-	-	-	-	-	-	238,159	197,522	119,396	150,891
Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-	44,649	45,072	28,184	90,735
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	238,080	225,741	127,346	334,170
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	5,393	-	-	26,662
Other Outgo	-	-	-	-	56,796	58,371	63,820	63,000	-	28,325	36,973	36,000	56,796	86,696	100,793	116,500
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	170,028	181,066	166,495	32,189
Grants/Donations/Scholarships	401,184	576,227	542,132	717,349	-	-	-	-	-	-	-	-	12,115,275	11,372,778	12,894,090	11,895,225
<b>Total Expenditures</b>	<b>\$ 401,184</b>	<b>\$ 586,227</b>	<b>\$ 547,131</b>	<b>\$ 722,349</b>	<b>\$ 56,796</b>	<b>\$ 58,371</b>	<b>\$ 63,820</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ 28,325</b>	<b>\$ 36,973</b>	<b>\$ 36,000</b>	<b>\$ 13,745,203</b>	<b>\$ 12,848,860</b>	<b>\$ 13,960,070</b>	<b>\$ 13,238,599</b>
Incr/(Decr) in Fund Balance	\$ 61,844	\$ (68,839)	\$ 7,144	\$ (158,899)	\$ 4,606,597	\$ 4,874,837	\$ 4,587,588	\$ 1,937,000	\$ 10,504,821	\$ 4,249,115	\$ 3,985,119	\$ 4,206,289	\$ 15,055,546	\$ 9,000,847	\$ 8,657,929	\$ 5,760,791
Beginning Fund Balance	\$ 185,566	\$ 247,410	\$ 178,571	\$ 185,715	\$ 63,552,076	\$ 68,158,673	\$ 73,033,510	\$ 77,621,098	\$ -	\$ 10,504,821	\$ 14,753,936	\$ 18,739,055	\$ 64,717,852	\$ 79,773,398	\$ 88,774,245	\$ 97,432,174
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 247,410</b>	<b>\$ 178,571</b>	<b>\$ 185,715</b>	<b>\$ 26,816</b>	<b>\$ 68,158,673</b>	<b>\$ 73,033,510</b>	<b>\$ 77,621,098</b>	<b>\$ 79,558,098</b>	<b>\$ 10,504,821</b>	<b>\$ 14,753,936</b>	<b>\$ 18,739,055</b>	<b>\$ 22,945,344</b>	<b>\$ 79,773,398</b>	<b>\$ 88,774,245</b>	<b>\$ 97,432,174</b>	<b>\$ 103,192,965</b>

Reference detail schedules for fund balance categories.

**West Valley-Mission Community College District**  
**Final Budget 2020-2021**  
**Consolidated Summary for All Funds**

	Proprietary Funds 59x				Consolidated Summary All Funds			
	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY 20/21
<b>Revenues</b>								
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 17,477,126	\$ 16,190,577	\$ 16,975,054	\$ 20,055,255
State Revenue	-	-	-	-	28,177,854	29,366,039	29,680,339	44,176,852
Local Revenue	5,455,637	4,670,124	3,520,474	3,046,702	185,185,282	196,696,223	237,359,167	213,485,278
Sales of Bond Proceeds	-	-	-	-	109,933,248	162,721,058	-	-
Transfer In	591,235	198,817	469,977	57,553	22,718,753	13,017,540	18,132,413	16,135,769
<b>Total Revenue</b>	<b>\$ 6,046,872</b>	<b>\$ 4,868,941</b>	<b>\$ 3,990,452</b>	<b>\$ 3,104,255</b>	<b>\$ 363,492,263</b>	<b>\$ 417,991,437</b>	<b>\$ 302,146,972</b>	<b>\$ 293,853,154</b>
<b>Expenditures</b>								
Academic Salaries	\$ 168,592	\$ 134,780	\$ 177,883	\$ 203,246	\$ 54,953,509	\$ 59,994,515	\$ 65,393,803	\$ 66,153,972
Classified Salaries	2,557,748	2,115,274	2,072,923	1,893,386	35,160,158	36,853,089	38,248,855	40,594,009
Benefits	613,960	472,888	589,373	586,827	37,705,288	39,294,021	43,366,151	45,848,634
Supplies and Materials	362,529	179,581	143,982	197,971	2,756,771	2,831,528	2,375,010	5,899,770
Operating Expenses	2,327,891	1,641,586	1,230,517	1,889,720	20,417,677	21,412,762	18,024,620	37,635,607
Capital Outlay	245,367	28,102	176,249	170,362	70,616,470	36,941,333	31,045,262	249,451,208
Other Outgo	-	-	-	-	38,178,238	55,804,393	74,574,693	56,588,488
Transfers Out	1,195,915	45,111	382,370	58,153	22,683,406	13,491,730	18,109,032	16,135,769
Grants/Donations/Scholarships	21,859	8,129	6,110	1,500	14,487,997	14,118,770	16,305,870	15,724,489
Contingency Holding	-	-	-	-	-	-	-	893,790
<b>Total Expenditures</b>	<b>\$ 7,493,861</b>	<b>\$ 4,625,451</b>	<b>\$ 4,779,407</b>	<b>\$ 5,001,165</b>	<b>\$ 296,959,514</b>	<b>\$ 280,742,141</b>	<b>\$ 307,443,297</b>	<b>\$ 534,925,736</b>
Incr/(Decr) in Fund Balance	<b>\$ (1,446,989)</b>	<b>\$ 243,490</b>	<b>\$ (788,955)</b>	<b>\$ (1,896,910)</b>	<b>\$ 66,532,749</b>	<b>\$ 137,249,296</b>	<b>\$ (5,296,325)</b>	<b>\$ (241,072,582)</b>
Beginning Fund Balance	<b>\$ 5,394,196</b>	<b>\$ 3,947,207</b>	<b>\$ 4,190,697</b>	<b>\$ 3,401,742</b>	<b>\$ 278,886,647</b>	<b>\$ 345,419,396</b>	<b>\$ 482,668,692</b>	<b>\$ 477,372,367</b>
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<b>\$ 3,947,207</b>	<b>\$ 4,190,697</b>	<b>\$ 3,401,742</b>	<b>\$ 1,504,832</b>	<b>\$ 345,419,396</b>	<b>\$ 482,668,692</b>	<b>\$ 477,372,367</b>	<b>\$ 236,299,785</b>

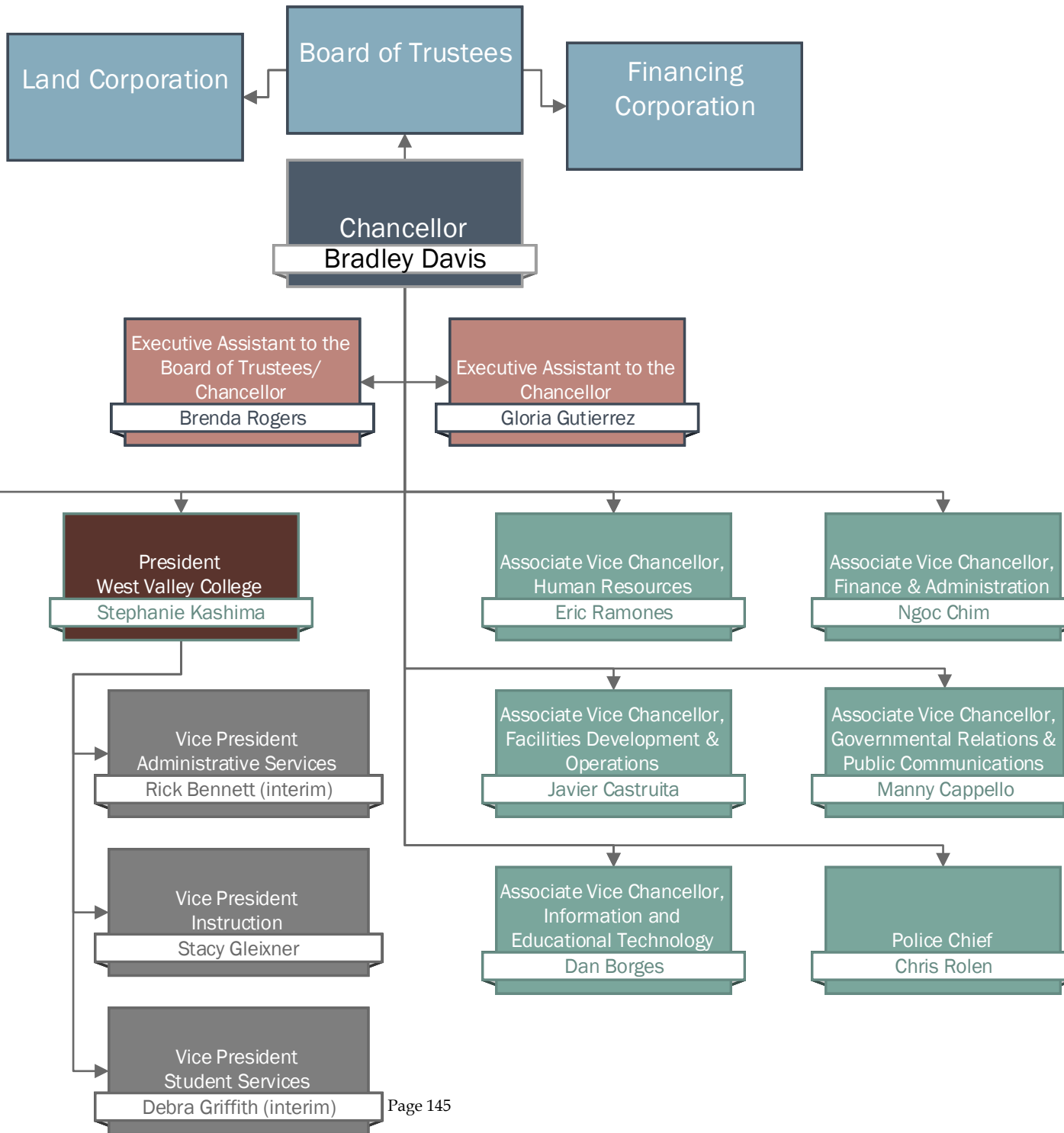
Reference detail schedules for fund balance categories.



# ATTACHMENTS

## West Valley-Mission Community College District 2020 Budget Calendar

DEADLINE	EVENTS
<b><u>JANUARY</u></b>	
January 10, 2020	Governor's State Budget
January 13, 2020	District Council review Budget Calendar
January 14, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
January 15, 2020	320 Report (P-1 Enrollment Data) Due to State Chancellor's Office
January 15, 2020	Governor's Proposed Budget ACCCA/ACBO Workshop
January 21, 2020	Board of Trustees approve Budget Calendar
<b><u>FEBRUARY</u></b>	
TBD	Board Budget Workshop
February 10, 2020	District Council review Second Quarter Financials and Budget Adjustments
February 10, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
February 15, 2020	311 Second Quarter Report Due to State Chancellor's Office
<b><u>MARCH</u></b>	
March 9, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<b>March 17, 2020</b>	<b>Board of Trustees approve the Second Quarter Financials and Budget Adjustments</b>
March 20, 2020	Freeze Position Control File and provide college with working version of detail line items for Tentative Budget
March 30, 2020	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Tentative Budget
<b><u>APRIL</u></b>	
April 3, 2020	Provide preliminary simulation of RAM Model to College
<b>April 7, 2020</b>	<b>Board of Trustees provide budget guidelines for next fiscal year</b>
April 10, 2020	College submits budget detail line items for Tentative Budget
April 13, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
April 15, 2020	320 Report (P-2 Enrollment Data) Due to State Chancellor's Office
April 20, 2020	Provide College with worksheet for June 30th estimated actuals - Tentative Budget
April 24, 2020	College submits <u>June 30th estimated actuals</u> to District for Tentative Budget
April 27, 2020	District Council review revenue projections and Resource Allocation Model for Tentative Budget
<b><u>MAY</u></b>	
May 2020	Governor's May Revise
May 11, 2020	District Council review Third Quarter Financials and Budget Adjustments
May 11, 2020	District Enrollment Management Committee recommends FTES Goals for Final Budget
May 11, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
May 15, 2020	311 Third Quarter Report Due to State Chancellor's Office
<b>May 22, 2020</b>	<b>Complete Tentative Budget</b>
May 26, 2020	District Council review Draft Tentative Budget Documents
<b><u>JUNE</u></b>	
June 8, 2020	Board of Trustees Audit Budget & Oversight Committee Meeting (ABOC)
<b>June 9, 2020</b>	<b>Board of Trustees approve the Third Quarter Financials and Budget Adjustments</b>
<b>June 9, 2020</b>	<b>Board of Trustees approve the Tentative Budget (Tentative Special Board Meeting)</b>
June 26, 2020	Load Tentative Budget in financial system
June 29, 2020	District Council review <u>Fixed Cost</u> Schedule and Associate Faculty Funding Model for Final Budget
June 30, 2020	Approval of State Final Budget
<b><u>JULY</u></b>	
July 10, 2020	Freeze Position Control File and provide college with working version of detail line items for Final Budget
July 13, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
July 15, 2020	320 Report (Annual Enrollment Data P-3) Due to State Chancellor's Office
July 17, 2020	Provide college with Resource Allocation Model for Final Budget
<b><u>AUGUST</u></b>	
August 2020	State Budget Workshop
August 3, 2020	Fiscal Year End Close
August 7, 2020	College submits budget detail line items for Final Budget
August 10, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
August 14, 2020	<b>Complete Final Budget</b>
August 24, 2020	District Council review Final Budget, Fourth Quarter Financials and Budget Adjustments
<b><u>SEPTEMBER</u></b>	
<b>September 1, 2020</b>	<b>Board of Trustees approve the Final Budget, Fourth Quarter Financials and Budget Adjustments</b>
September 4, 2020	Load Final Budget in financial system
September 14, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<b><u>OCTOBER</u></b>	
October 12, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
October 15, 2020	311 Annual Financial and Budget Report due to State Chancellor's Office
<b><u>NOVEMBER</u></b>	
November 2020	District Enrollment Management Committee recommends FTES goals for Tentative Budget
November 2020	Performance Goals Committee recommends efficiency (WSCH) goal for Tentative Budget
November 1, 2020	320 Report (Recalc Enrollment Data) due to State Chancellor's office
November 2, 2020	District Council review First Quarter Financials and Budget Adjustments
November 9, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)
<b>November 10, 2020</b>	<b>Board of Trustees approve the First Quarter Financials and Budget Adjustments</b>
November 15, 2020	311 First Quarter Report Due to State Chancellor's Office
<b><u>DECEMBER</u></b>	
December 14, 2020	Board of Trustees Audit & Budget Oversight Committee Meeting (ABOC)



## Finance Overview and Banner Account Structure

### A) Finance Overview

#### **Fund Accounting**

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

#### **Budgeting**

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

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

### B) Account Structure

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

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

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

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

## **Governmental Funds Group**

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

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

### General Fund

- Unrestricted Sub-fund
- Restricted Sub-fund

### Debt Service Funds

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

### Special Revenue Funds

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

### Capital Projects Funds

- Capital Outlay Projects Fund
- Revenue Bond Construction Fund

## **Proprietary Funds Group**

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

### Enterprise Funds

- Bookstore Fund
- Cafeteria Fund

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

### **Fiduciary Funds Group**

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

#### Trust Funds

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

#### Agency Funds

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

### **List of Funds**

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

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

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

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

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

## Revenues

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

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

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

## Expenditures

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

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

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

## Instructional Programs

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



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

**Administrative and Support Programs**

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

\* “Budget and Accounting Manual” from California Community Colleges Chancellor’s Office

## Glossary of Finance Terms\*\*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fund Balance** - The difference between assets and liabilities.

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

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

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

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

**Headcount** - An unduplicated count of enrolled students.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Revenue** - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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