Overview: The South Orange County Community College District is a multi-campus district encompassing Saddleback College in Mission Viejo, Irvine Valley College in Irvine, and the Advanced Technology & Education Park (ATEP) in Tustin. Founded in 1967, the 382-square mile district covers almost 50 percent of Orange County and is governed by a seven-member elected Board of Trustees and a Chancellor.

Over the past four years, SOCCCD student enrollments have remained stable. Total student headcount for spring 2016 is over 41,000 and full time equivalent students (FTES) for FY 2016-2017 are expected to number over 28,000. Demand for online courses and certificate programs continues to increase. SOCCCD has approximately 4,000 employees consisting of faculty, administrators, managers, classified staff, and police.

Planning Efforts: During the last several years, great strides have been made to district-wide planning and budgeting processes. The district-wide planning processes were developed and are integral to all aspects of college and district-wide decision-making and resource allocations in a transparent, inclusive and open process. This was in response to accreditation recommendations. The District-wide Planning Council (DWPC) continues to implement the recommendations and oversee the strategic planning processes with other major district-wide committees making recommendations on resources, such as District Resource Allocation Council (DRAC), Capital Improvement Committee (CIC), District-wide Technology Committee (DTC), and Basic Aid Allocation Recommendation Committee (BAARC).

Major Capital Projects: Major projects at Saddleback College include: a) continued design and construction for the Technology and Applied Sciences (ATAS) Swing Space and Renovation projects; b) final construction and completion of the Sciences Building project which opens Fall 2016; and c) continued criteria development on the Site Improvement project which has been combined with the Athletic Stadium Renovation project for economy of scale; d) the Fine Arts Complex HVAC & Interior Improvements project; and e) predesign investigation of the Math Science Engineering (MSE) Building.

Irvine Valley College projects include: a) construction and completion of the Liberal Arts Building Design/Build project which opens this Fall semester; b) construction of the Barranca Road connection; c) design for the New IVC Building project at ATEP with construction ground breaking slated for September 2016; d) design of the IVC Parking Lot, Phase I with solar structures and e) the design of Health Center/Concessions Building project.

With the advent of the CIC and BAARC process, resources are in place to address many additional facility projects including at Saddleback College: a) Central Plant/CoGen Upgrade, b) Exterior...
Campus Lighting, c) PE Sewer Ejector Repairs, d) Technology Services Storage area, e) Roof Numbering system and f) Wireless Access Points Installation.

At Irvine Valley College: additional projects included a) Field Repairs; b) Electronic Access Controls/Locks, c) Emergency Telephone/Mass Notification System, and d) PE Flooring Project.

On a district-wide basis: additional projects include district-wide review and planning of a) Sustainability Plan; b) Parking Study; c) ADA Access Transition plan; and d) Infrastructure Assessment.

**Major Technology Initiatives:** This year’s proposed technology projects recommended by the District-wide Technology Committee (DTC) fall into five general categories. The first category is improvements to computing infrastructure, typified by the district-wide replacement of network security firewalls, faculty/staff email system, desktop computers, servers, classroom technology, and backup systems.

The second category is enterprise resource planning (ERP) software, where we have replaced aging software and manual processes for human resources and finance with Workday’s new cloud-based ERP software. In addition, SOCCCD has joined key institutions in assisting with the design of Workday’s new Student system, which will include functions from SOCCCD’s award-winning suite of student success software.

The third category consists of college-requested items to improve service to students, such as a new “smart” student ID card and a new campus printing system for students.

The fourth category consists of major new software development projects such as MySite 3.0 which includes the new Student Success Dashboard. In the coming year we will be upgrading the class schedule with the SmartSchedule 2.0 project.

Finally, some technology funds are reserved to implement unfunded statewide mandates (past examples have included changes in student registration priorities and the handling of student course prerequisites).

**State Budget and the Community College System:** The final State budget was enacted on June 27, 2016 and provides $330 million to community colleges above the FY 2015-2016 state budget. The passage of Proposition 30 in fall of 2012 created the Educational Protection Account (EPA) which continues to provide temporary funding for education to be used for one-time purposes. The sales tax increase in Proposition 30 will expire on December 31, 2016. The income tax provision expires on December 31, 2018. There currently are proposed bills to extend the income tax provision beyond 2018, but not the sales tax increase. The spending plan for EPA funds received by SOCCCD is included in the adopted budget.
Some of the highlights of the adopted budget related to community colleges are:

- Enrollment fees remain at $46 per unit
- 0% COLA
- $115 million for 2% enrollment growth; these funds will be distributed using the new growth funding formula for increased student enrollment
- $75 million to increase the base allocation for operational costs
- $105 million to pay down outstanding mandated cost claims (one-time funds)
- $30 million increase in Basic Skills funding
- $248 million increase for economic development
- $49 million for Prop 39 energy efficiency projects
- $185 million for deferred maintenance and instructional equipment with no local match requirement for deferred maintenance

The budget includes additional ongoing funds to increase the base allocation. These funds are intended for new operational costs mainly related to the increases in the STRS and PERS rates. This will increase the basic allocation to each college as well as the rate per FTES and amounts to an approximately 1.2% overall increase.

Although community-supported districts did not initially receive allocations for the full-time faculty funds in the FY 2015-2016 budget, the FY 2016-2017 state budget allows them to receive their fair-share of the $62.3 million to increase the ratio of full-time faculty.

**SOCCCD Budget:** The SOCCCD budget for all funds totals over $755 million. Because the District is self-sufficient and is a community supported district, it is essential that the budget is conservative and the district continues to maintain stable funding for the colleges by closely monitoring income and expenses. For this coming year, property tax revenues remain a constant, reliable funding stream. The adopted budget includes conservative estimates for property tax revenues, enrollment fees, non-resident tuition, EPA funds, Lottery, interest, and other miscellaneous revenue. Due to the short-term nature of the EPA funds, they continue to be budgeted for part-time faculty salary and benefits at both colleges.

The major changes between the tentative budget and the adopted budget include an increase in the Unrestricted General Fund beginning balance ($16.7M), an increase in mandate cost reimbursements ($500K), an increase in full-time faculty funds ($1.4M), an increase in part-time faculty office hours reimbursement ($250K), and an overall increase in the Restricted General Fund ($5.6M).

Although new on-going revenue was not available through a COLA, District-wide operating costs continue to increase from negotiated salary increases, health and welfare benefit increases, and pension rate increases. Personnel costs as a percentage of total budget has risen this year but is still within our recommended budget target of 86% - 88% largely due to available one-time funds. This
indicator demonstrates the need for future budget vigilance and is a trend that needs to be reversed to ensure future financial health of the District.

STRS and PERS rates are anticipated to increase significantly over the next 5 years. STRS rate increases have already been set by the legislature. PERS rates are set each year by the PERS Board. For FY 2016-2017, the increase cost over the prior year is estimated at $2.6 million. This will grow an additional $8 million by FY 2020-2021. The Board has approved participation in a Pension Stabilization Fund to offset these increased costs. An initial deposit of $14.5M was made in FY 2015-2016 with an additional $12.6M budgeted from basic aid funds for FY 2016-2017.

The District will need to be diligent in managing the tight budget where the increases in commitments for salaries, benefits, and retirement contributions to STRS and PERS surpass the new available income. On top of very low COLA increases in recent years, the EPA funds will expire, if not extended, after 2018 causing additional fiscal constraints.

After following the SB361 funding formula for the colleges through the District Resource Allocation Council (DRAC) model, excess property tax revenues available for basic aid distribution this fiscal year total over $58 million. These funds are used for capital expenditures and other one-time projects in lieu of bonds that other community colleges use.

The general fund budget provides for each college’s operations, district-wide general expenses, District Services, and a general reserve of 7.5%. The strong reserve is necessary for a self-sufficient district and allows the District to manage cash-flow throughout the year as well as prepare for unforeseen expenditures and emergencies.

The adopted budget has been reviewed and confirmed that it is balanced as is required by law.

Dr. Debra L. Fitzsimons
Vice Chancellor, Business Services
Acting Chancellor
South Orange County Community College District
Saddleback College is pleased to submit its Adopted Budget to the Board of Trustees and Chancellor. This budget uses income and expenditure simulations in accordance with the FY 2016-2017 Final State Budget.

Saddleback is primarily funded through the State SB361 apportionment calculation. The State Budget proposes a 0.0% cost-of-living-adjustment (COLA), and 2% for growth; however, due to the new Community College Growth Formula, Saddleback will receive growth of 0.5%. The college has used these assumptions to develop income and expenditure projections. Expenditure assumptions include funding for all existing personnel; replacement of all vacant faculty, classified, and management positions; step and column increases; collective bargaining related increases; fringe benefit increases, and health and welfare increases.

The State Budget includes much needed one-time equipment/scheduled maintenance funds that the college will combine with prior year equipment/scheduled maintenance funds, and use for a much needed building access control project campus wide. In recent years the college has placed a high priority on this access control project, and these funds have provided the opportunity to make this priority a reality.

Both the State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS) have revised contribution rates through FY 2020-2021, and projected employer rates rise sharply over that period. STRS rates will increase from 8.25% in FY 2013-2014 to 19.1% in FY 2020-2021, and PERS is projected to increase from 11.442% in FY 2013-2014 to 20.40% in FY 2020-2021. It is projected that by FY 2020-2021 Saddleback College will be required to pay at least an additional $5M per year for these increases, based on FY 2013-2014 expenditures. However, due to action by the Board of Trustees, a pension stabilization fund has been set-aside which will fund these increases for non-categorical budgets until that time, which assists the college’s operating budget.

The continuing trend of annually increasing costs for existing personnel relating to step and column movement, collective bargaining agreements, fringe benefit increases and health and welfare increases, presents an ongoing and difficult challenge to control the percentage of budget allocated to salaries and benefits. Pre-determined increases for salaries and benefits exceed actual and potential revenue increases, ultimately requiring less employees or more revenue. This is an issue district services and both colleges will need to address together as a team. These budget pressures, coupled with increased demands placed on faculty, staff and management, have created a challenge as the college pursues its top goal to significantly improve student success numbers and rates of degrees, certificates, and transfers. To enhance efficiency and cost effectiveness districtwide, the district will work on a district-wide approach to enrollment management and strategies.

This Adopted Budget includes a contingency of $7M, planned as a minimum carry over for use
in the FY 2017-2018 budget cycle. These funds were derived primarily from one-time mandated cost reimbursement allocations, disbursed by the state in 2015-2016. Multi-year projections show that the cost of salaries and benefits will continue to increase as a percentage of budget, therefore the college will be careful when adding ongoing costs to the college budget, and will save, rather than spend, one time funds to ‘smooth’ the multi-year budget cycle.

In accordance with the college’s participatory resource allocation process, the college has completed FY 2016-2017 resource request prioritization, and those items approved for funding are included in the Adopted Budget.

The Gateway Building is the college’s top priority for state funding. After an arduous process, this capital project was submitted to the State for consideration by the June 30 deadline. Saddleback is hopeful that the points assigned to this project are sufficient to qualify for State funding, assuming funds become available. This building is a lynchpin in the future facilities plans for Saddleback. Facilities growth and modernization are vital to the future success of the college.

Faculty, staff and management remain committed to meeting the college mission and moving towards its vision of ‘being the first choice’. We appreciate our successful partnership with the Board of Trustees, Chancellor, District Services, Irvine Valley College and the South Orange County community.

Tod A. Burnett, Ed.D., President and Carol Hilton, Vice President for Administrative Services
IRVINE VALLEY COLLEGE BUDGET MESSAGE

Irvine Valley College presents to the Board of Trustees a balanced 2016-17 budget for adoption. The financial situation has improved since the tentative budget due to additional one-time state funds allocated through the District Revenue Allocation Model (DRAC). These additional one-time funds provide the college with the much needed safeguard while sustainable solutions are being developed and implemented. Utilizing these one-time state funds, the college set aside a $1.4 million contingency reserve. Consequently, the ratio of salaries and benefits to the total budget has improved by declining from 92.8% observed at the tentative budget to 89.8% calculated at the adopted budget. This improved ratio is closer to the 86-88% recommended for a long-term budget stabilization.

As noted in the tentative budget message, IVC has embarked on a college-wide budget solution development process. While the solution plan is being developed, allocations from unrestricted funds have been curtailed, and recruitment process for vacant positions may slow down as the college analyses its business processes and organizational structure. There will be an across-the-board review of various solution options including additional revenue generation measures, efficiency measures and potential reductions with the understanding that not all areas may be subject to these measures equally and areas directly related to student enrollment and core services will be protected.

IVC prides itself on having a comprehensive and transparent budget development process that engages all the constituency groups of the campus including faculty, staff, students and administration. In parallel to developing a solutions package, the college will continue to find ways to strategically fund resource requests submitted by various schools and departments during FY 2015-2016. In accordance with the college’s budget development process, all resource requests have gone through a college-wide strategic planning committee review and rating process. The top rated requests include new positions ($1.0 million), capital improvements ($13.9 million), technology ($2 million), and instructional equipment ($615,000).

The college will continue to seek funds to enhance programs and expand activities. The Student Success and Support Program (SSSP), formerly Matriculation, is funded at $1.9 million. The goals of this program is to ensure that all students complete their college courses, persist to the next academic term, and achieve their educational objectives through admissions, orientation, assessment and testing, counseling, and student follow-up. Another noteworthy state program is the Physical Plant and Instructional Support funds (PPIS) also funded at $1.4 million. These funds can be used to fund scheduled maintenance and water conservation projects and to purchase instructional equipment. Lastly, the Student Equity Planning (SEP) program is funded at $661,000 focusing on increasing access, course completion, ESL and basic skills completion, degrees, certificates and transfer for all students.

Irvine Valley College is grateful to the Board of Trustees and the acting Chancellor for their continued support and visionary leadership. This support goes a long way toward empowering IVC to remain dedicated to student learning through exemplary teaching, integrated support services, effective stewardship, and continued accessibility in a diverse community.

Dr. Glenn Roquemore, President, Irvine Valley College
Davit Khachatryan, Vice President for Administrative Services
In 2004, SOCCCD was conveyed 68.37 acres of land from the Department of the Navy on the former Marine Helicopter Base in Tustin and named the Advanced Technology & Education Park (ATEP). This land conveyance provided the opportunity for the district to create an advanced technology and educational park emphasizing public/private partnerships focused on teh colleges’ career technical educational programs. The district opened with a 1 and 1/2 acre temporary campus in fall 2007 to begin serving students. Land exchange agreements with the City of Tustin were completed in 2013. This new land configuration provided the District with a 61.4 acre site to develop. Included in the agreements was an agreement to cost share and extend Bell Avenue. Bell Avenue, now newly called Victory Drive, will be constructed coinciding the construction of the IVC First Building at ATEP. Victory Road bifurcates the property and provides better access for our future students and the general public who will use the site.

Currently, Irvine Valley College oversees the day-to-day operations of the 14,088 square feet of temporary instructional buildings at the ATEP site. The District leases these buildings from the City of Tustin. District Services oversees planning, legal, and infrastructure development for the site.

**Accomplishments and Future Activities**

ATEP has several projects currently underway supporting the development of this site. Recent accomplishments and future activities in the planning and development of the ATEP site include:

- The design documents for the first ATEP building which will support Irvine Valley College academic programs were submitted by the Design-Builder to the Division of the State Architect (DSA) for review. It is anticipated that construction will commence in early September. The building will be a 32,000 square foot facility housing academic programs already on the ATEP site, along with an electrical/electronic program being moved from IVC to ATEP, and a Testing Center. The new building will also house an increased presence of student services that will better support our ATEP students.

- The design for the utility and road infrastructure project that will support the IVC first building and Phase I of the site was completed and has been approved by DSA. The District is currently in the process of prequalifying a General Engineering Contactor to bid the project. The ATEP Infrastructure Project will support the IVC First Building and additional site development, providing a utility back-bone to all of the phase one area in the ATEP Development Framework. This project is also expected to commence in September 2016.

- The City of Tustin and the District are working together to construct an extension of Bell Avenue, now designated as Victory Road, going through the ATEP development area. The road will be dedicated to the city upon completion and provide for important access and increases in average daily trips for the ATEP site. The construction on the road is expected to be completed by spring 2017.
- District staff is also working with the County of Orange to facilitate the design of the County Animal Care Center which is being built adjacent to the ATEP site on land leased from SOCCCD.
- All four construction projects will be going on simultaneously on the site with all four to be completed by various dates in the fall of 2017.
- The District has entered into an agreement for new commercial real estate brokers. The brokers will advertise partnership opportunities for the ATEP site. These partnerships will embrace opportunities for college program synergies to support student training, instruction, and career success. Ground lease opportunities for these partners will enhance the site for career technical education.
- The Land Exchange Agreement entered into with the County of Orange in 2011 was finalized. This Exchange allows for a more contiguous configuration of the ATEP site.
- The District is in the process of establishing the Covenants, Conditions and Restrictions (CC&R’s) for the future tenants who develop portions of the site.

Dr. Debra L. Fitzsimons
Vice Chancellor, Business Services
Acting Chancellor
BUDGET DEVELOPMENT GUIDELINES

Board Philosophy:
The Board of Trustees shall support and follow fiscal policies that:
1. Ensure wise and prudent use of public resources.
2. Promote financial strength and stability.
3. Maximize educational opportunities for students.

Participatory Governance:
An opportunity for review and input will be provided to the appropriate participatory governance groups prior to adoption of the final budget.

Guiding Principles:
The following guiding principles are provided to District Resources Allocation Council (DRAC) and the college budget committees for use when recommendations are made about the budget.

1. Reserve for Economic Uncertainties
The general fund reserve for economic uncertainties shall be no less than 7.5% of the projected unrestricted revenue. A monthly update will be provided to the Board of Trustees that reviews current revenue, expenditure, and ending balance projections. Any action proposed by a staff member, a Board member, or the Board of Trustees as a governing body, which could potentially reduce the reserve, will be reported to the Board in the monthly update. A reported reduction in the reserve below 7.5% shall be accompanied by a plan that indicates how the reserve shall be restored.

2. Future Long Term Debt Issues
No additional COP, or other long-term debt, will be issued until:
   a. An ongoing revenue stream has been identified that covers the full payment for the existing issues.
   b. A dedicated revenue stream has been identified for the payments for the new issue.

The Board has identified this principle as having a very high priority.

3. Retirement Incentives
No retirement incentives will be provided unless one-time funds have been identified that will cover the full cost or the plan savings are sufficient to pay the cost of the incentive.

4. Area/College Allocations
The expenditure budgets for each area/college shall not exceed the projected resource allocations. Any college or district balances existing at the end of each fiscal year, either positive or negative, will result in an equivalent adjustment in the allocation in the subsequent year. In addition, the Vice Chancellor of Business Services and College Business Officers shall monitor the college budgets to ensure there are no negative balances.
5. **Deficit Financing**
Deficit financing is defined as a budget in which projected expenditures exceed projected revenue for the year. Deficit financing should not occur for ongoing expenses such as salary increases. The amount of deficit financing should always be clearly presented in the budget document. Deficit financing shall not result in a reserve balance that is less than 7.5%.

6. **Retiree Medical, Dental, Vision, and Medicare Coordination of Benefits (COB) Plans**
To be compliant with GASB 43 and 45, an irrevocable trust was formed in FY 2007-2008 to fund medical, dental, vision, and Medicare plans for SOCCCD retirees. This trust was established and the Keenan Futuris Public Entity Investment Trust Program was selected to organize the structure and operations of the trust. Benefit Trust Company was selected to manage the funds in the trust. An actuarial study is conducted at a minimum of every two years to update the District’s OPEB (other post-employment benefits) liability. It is the Board’s intent to fully fund the liability once it is identified.

7. **Basic Aid**
While the District is a basic aid district:
   a. The expenditure budgets for ongoing purposes shall be the resources that would have been available from state apportionment.
   b. Excess revenue above apportionment shall be allocated at the college or district level for one-time purposes, such as to cover some of the unfunded obligation for the retiree benefit plans.
   c. Excess revenue above apportionment shall not be used for regular ongoing expenditures, such as salaries.
   d. Excess revenue above apportionment shall not be used for any other purposes that will jeopardize the District’s future financial stability.
   e. BP and AR 3110 will be followed when allocating basic aid funds.

8. **One-time Cost Savings**
One-time cost savings shall be allocated to purposes such as the unfunded obligation for the retiree benefit plans, or to one-time expenditures.

9. **Full Time Equivalent Student Targets**
When developing the target FTES, consideration will be given to the following:
   a. The needs of students and the community.
   b. The percentage of growth allocation in the state apportionment formula.
   c. The FTES generated in the most recent academic year.
   d. The number of FTES the college administration realistically believes can be generated.

10. **Funding for Growth**
The District resource allocation model shall limit funding for growth FTES to a maximum of the SOCCCD individual adjusted growth rate published by California Community College System Office, adjusted by subsequent System Office revisions. District growth funding shall also be constrained by FTES growth achieved by the District up to the maximum amount funded through the SB 361 allocation formula.
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT RESOURCE ALLOCATION PROCESS

Board Policies, Regulations and Budget Development Guidelines

Income to the District

General Fund Unrestricted

Restricted Funds

FEDERAL/STATE CATEGORICAL & GRANT FUNDS

LOCAL RESTRICTED FUNDS

STATE CAPITAL PROJECT MATCH

PROPERTY TAXES

Other State Adj.

DRAC Model

Basic Aid
BP & AR 3110

Enrollment Fees
Non-Resident Fees
Local Income
Misc. Income
Ending Balances

SADDLEBACK COLLEGE

DIVINE VALLEY COLLEGE

DISTRICT SERVICES

District-wide, College, & District Services Plans that Drive Budget Decisions:
- Strategic Plans
- Technology Plans
- Equipment Plans
- Staffing Plans
- Program Reviews and Administrative Unit Reviews
- EFMPs & 5 Year Construction Plan
- 20 Yr. Facility, Renovation, and Scheduled Maintenance Plan

Basic Aid Projects:
- Capital Construction
- Long-Term Obligations
- Trustee Elections
- Basic Aid Advocacy
- Technology Initiatives
- Scheduled Maintenance

Agency Guidelines
Approved Plans
Funding Agreements

Approved Funded Projects- EFMP Plan

State Guidelines & Unit Plans

*See Attachment B: Definition of Terms Sheet

def 8/11/2011
SUMMARY OF GENERAL FUND BUDGET ALLOCATIONS

<table>
<thead>
<tr>
<th>Allocated Area</th>
<th>* Unrestricted</th>
<th>*Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Saddleback College</td>
<td>$113,579,260</td>
<td>$34,922,804</td>
<td>$148,502,064</td>
</tr>
<tr>
<td>Irvine Valley College</td>
<td>$64,061,883</td>
<td>$17,644,011</td>
<td>$81,705,894</td>
</tr>
<tr>
<td>District Services</td>
<td>$18,573,704</td>
<td>$15,033</td>
<td>$18,588,737</td>
</tr>
<tr>
<td>District-wide General Expense</td>
<td>$3,841,614</td>
<td>$3,841,614</td>
<td></td>
</tr>
<tr>
<td>Part-Time Faculty Parity Funds</td>
<td>$575,592</td>
<td>$575,592</td>
<td></td>
</tr>
<tr>
<td>Basic Aid Allocation/Transfer**</td>
<td>$58,882,174</td>
<td>$58,882,174</td>
<td></td>
</tr>
<tr>
<td>Basic Aid Contingency</td>
<td>$13,865,469</td>
<td>$13,865,469</td>
<td></td>
</tr>
<tr>
<td>Reserves for Economic Uncertainties</td>
<td>$12,705,329</td>
<td>$12,705,329</td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong>*</td>
<td><strong>$286,085,025</strong></td>
<td><strong>$52,581,848</strong></td>
<td><strong>$338,666,872</strong></td>
</tr>
</tbody>
</table>

* See pages 28 through 32 (Total of revenue, expenses and ending balance for each budget location)
** Prior Year Beginning balance of Basic Aid funds ($3.1 M) is in the Capital Outlay fund.
*** The basic aid total was based on conservative property tax estimates.

GENERAL FUND REVENUE

The general fund, which totals $339 million, consists of accounts that are not required to be recorded in a separate fund. There are two segments of the general fund: “Unrestricted” and “Restricted.”

15% Restricted ($53M)
85% Unrestricted ($286M)
UNRESTRICTED GENERAL FUND REVENUE

The largest segment of the general fund is the *unrestricted portion*, which accounts for resources for the general purpose programs of the District, approximately $286 million (85% of the activity). This is an increase of $16 million over last year due primarily to increases in beginning balances, property taxes, growth and base augmentation. Of the resources, 52% is equivalent to the amount that would be calculated in the state-developed funding formula established by SB361. The total amount that is equivalent to what would be potentially received from state apportionment funding (SB361) is determined by the State Budget Act and is distributed to the 72 community college districts by formulas developed by the California Community College Chancellor's Office. The computational revenue recognizes changes in the COLA and student enrollment growth. The District will not receive state apportionment funding because local property taxes and student enrollment fees exceed the calculation entitlement. The remaining part of the unrestricted resources comes from FY 2016-2017 Basic Aid (20%), Non-Resident Tuition (3%), and other sources, including Prop 30 EPA funds and Lottery (7%). The beginning balance, carried forward from the prior year, is 18% of available unrestricted funds.

UNRESTRICTED GENERAL FUND OPERATING EXPENDITURES

*Note: These percentages are based on the entire District budget that includes all reserves and Basic Aid funds. Without reserves and Basic Aid funds, the percentage for salaries and benefits would be 86.5%, which has increased from 84.9% last year.*
Most of the expenditures in the general fund operating budgets are for employee salaries/benefits as seen below. Saddleback College salaries and benefits equal 83.8% of its operating budget (up from 82.1%) and Irvine Valley College salaries and benefits equal 89.8% of its operating budget (up from 82.4%). District Services salaries and benefits increased from 76.8% to 79.6% of its operating budget. These increases reflect the negotiated salary increases and the overall reduction in available funds.
For fiscal prudence, the District-wide recommended budget target for overall staff costs is to not exceed 86-88% of the total budget so there are sufficient resources for instructional materials, equipment, and other operational costs. It is advisable to be on the low end of the range.

RESTRICTED GENERAL FUND

The other segment of the general fund is the restricted portion (categorical aid and grants), approximately $53 million (15% of the general fund activity). This accounts for federal, state, and local money that must be spent for a specific purpose by law or agreement. Examples of these programs, which are mostly services targeted for specific population groups, are: Perkins Title I-C, Student Success and Support Programs (SSSP), Student Equity Planning (SEP), Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), and Cooperative Agencies Resources for Education (CARE). The restricted general fund increased by $12 million from the prior year primarily from state funds. All federal, state, and local grants and categorical funding are recognized in the restricted general funds of the district as fiscal agent and are used primarily by the colleges for support to educational programs and specialized activities.

NOTEWORTHY GENERAL FUND ASSUMPTIONS

- Unrestricted General Fund beginning balance is $50.6 million. This is made up of the prior year reserve for contingency and general expenses ($21.2 million), location beginning balances ($15.7 million), and basic aid funds ($13.7 million) which are included in the basic aid project budget.

- Full Time Equivalent Students (FTES) targets have been increased by 0.5% over last year’s targets to align with the State apportionment formula and growth funds were provided to the colleges in the DRAC funding model. Actual annual FTES for FY 2015-2016 declined from FY 2014-2015 due to a shift in reporting. Both colleges expect to meet their targets for FY 2016-2017.
Proposition 30 Education Protection Act (EPA) funds are budgeted at $2.7 million, which is a decrease of $100 thousand from FY 2015-2016 based on FTES. These revenues are from temporary taxes that will expire in FY 2016-2017 and FY 2018-2019 and are budgeted for part-time faculty salaries and benefits.

Enrollment fee revenue remains flat. Continuing increases in both the number and percentage of students who qualify for Board of Governor (BOG) waivers offsets any increases in enrollment fees. Since FY 2007-2008, there has been an almost 200% increase in the number of students qualifying for BOG waivers.

Lottery revenue is budgeted at $3.9 million based on an estimated $140 per FTES funding, an increase of $400,000 from the prior year. Lottery funds are paid on all FTES, including non-resident FTES.

Employee movement on the salary schedule (step and column increases) and negotiated salary increase are included in the adopted budget for all employee groups. This includes a 3% increase for faculty, classified, administrators and managers.

The budget includes an overall cost increase of 2.9% for employee health and welfare benefits including PPO medical insurance, HMO medical insurance, dental insurance, vision insurance and life insurance.

Workers’ Compensation insurance is budgeted at 1.6% of salaries. This is a decrease of 0.2% from FY 2015-2016 due to improved experience rates.

The unemployment insurance rate for FY 2016-2017 remains stable at 0.05% of salaries.

The Public Employees Retirement System (PERS) employer contribution rate is budgeted at 13.888% of salaries, an increase of 2.041% from FY 2015-2016. The rate was approved by the PERS board in April. Additional increases are anticipated for the next several years.
• The State Teachers Retirement System (STRS) employer contribution rate for FY 2016-2017 is budgeted at 12.58% of salaries, an increase of 1.85% from FY 2015-2016. This increase was approved by the legislature last fiscal year. We will continue to see similar increases in the coming years.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>STRS Annual Rate</td>
<td>10.730%</td>
<td>12.580%</td>
<td>14.430%</td>
<td>16.280%</td>
<td>18.130%</td>
<td>19.100%</td>
<td></td>
</tr>
<tr>
<td>STRS Contribution</td>
<td>7,181,247</td>
<td>8,671,975</td>
<td>10,245,683</td>
<td>11,559,232</td>
<td>12,872,781</td>
<td>13,561,507</td>
<td>6,380,260</td>
</tr>
</tbody>
</table>

• The property and liability insurance coverage is budgeted at $1,250,000, which is a $50,000 increase over the prior year.

General Expenses have the following budgeted amounts and changes from FY 2015-2016:

<table>
<thead>
<tr>
<th>EXPENSE</th>
<th>AMOUNT</th>
<th>CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Services Facilities and Maintenance</td>
<td>$300,000</td>
<td></td>
</tr>
<tr>
<td>Discrimination/Harassment Investigation Services</td>
<td>$400,000</td>
<td>$300,000</td>
</tr>
<tr>
<td>District-wide IT Maintenance Agreements</td>
<td>$721,614</td>
<td>($87,218)</td>
</tr>
<tr>
<td>District-wide Strategic Planning</td>
<td>$110,000</td>
<td></td>
</tr>
<tr>
<td>Faculty Job Fair</td>
<td>$30,000</td>
<td></td>
</tr>
<tr>
<td>Financial Audit</td>
<td>$145,000</td>
<td></td>
</tr>
<tr>
<td>Labor Contract Negotiations</td>
<td>$100,000</td>
<td></td>
</tr>
<tr>
<td>Legal Advertising</td>
<td>$30,000</td>
<td></td>
</tr>
<tr>
<td>Legal Fees</td>
<td>$500,000</td>
<td>$25,000</td>
</tr>
<tr>
<td>Offsite Technology Security</td>
<td>$115,000</td>
<td></td>
</tr>
<tr>
<td>Personnel Advertising</td>
<td>$130,000</td>
<td></td>
</tr>
<tr>
<td>Phone System Maintenance Agreement</td>
<td>$200,000</td>
<td></td>
</tr>
<tr>
<td>Property &amp; Liability Insurance</td>
<td>$1,250,000</td>
<td>$50,000</td>
</tr>
<tr>
<td>Faculty Sabbatical Bond Payments</td>
<td>$18,000</td>
<td></td>
</tr>
<tr>
<td>Employee Safety Compliance Cost</td>
<td>$50,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>Taxpayer Relief Act Compliance</td>
<td>$42,000</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL GENERAL EXPENSE ACCOUNTS</strong></td>
<td><strong>$4,141,614</strong></td>
<td><strong>$297,782</strong></td>
</tr>
<tr>
<td>District Services Facilities and Maintenance*</td>
<td>$&lt;300,000&gt;</td>
<td></td>
</tr>
<tr>
<td><strong>ADJUSTED GENERAL EXPENSE ACCOUNTS</strong></td>
<td><strong>$3,841,614</strong></td>
<td><strong>$297,782</strong></td>
</tr>
</tbody>
</table>

*Paid to Saddleback College for expenses related to District Services space, utilities, and maintenance in the Health Sciences Building
The FY 2016-2017 Adopted Budget includes inter-fund transfers as follows:

<table>
<thead>
<tr>
<th>To:</th>
<th>From:</th>
<th>General Fund SC</th>
<th>General Fund DS</th>
<th>Capital Outlay</th>
<th>Basic Aid</th>
<th>Pension Stability</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund IVC (a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$610,004</td>
</tr>
<tr>
<td>General Fund SC (b)</td>
<td></td>
<td></td>
<td>$2,100,000</td>
<td></td>
<td>$1,202,005</td>
<td></td>
<td>$3,302,005</td>
</tr>
<tr>
<td>General Fund DS (c)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$195,000</td>
</tr>
<tr>
<td>Child Development (d)</td>
<td></td>
<td>$250,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$250,000</td>
</tr>
<tr>
<td>Capital Outlay (d,e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$32,629,557</td>
</tr>
<tr>
<td>Self-Insurance Fund (e)</td>
<td></td>
<td></td>
<td>$250,000</td>
<td></td>
<td></td>
<td></td>
<td>$350,000</td>
</tr>
<tr>
<td>Retiree Benefits Fund (e)</td>
<td></td>
<td></td>
<td></td>
<td>$11,050,000</td>
<td></td>
<td></td>
<td>$11,050,000</td>
</tr>
<tr>
<td>Pension Stability Fund (e)</td>
<td></td>
<td></td>
<td></td>
<td>$12,600,000</td>
<td></td>
<td></td>
<td>$12,600,000</td>
</tr>
<tr>
<td><strong>Total Transfers</strong></td>
<td></td>
<td><strong>$500,000</strong></td>
<td><strong>$250,000</strong></td>
<td><strong>$2,100,000</strong></td>
<td><strong>$56,129,557</strong></td>
<td><strong>$2,007,009</strong></td>
<td><strong>$60,986,556</strong></td>
</tr>
</tbody>
</table>

(a) Transfer from Pension Stability Trust to IVC
(b) Transfer from Pension Stability Trust to SC and return of advanced project funds covered by basic aid
(c) Transfer from Pension Stability Trust to DS
(d) Transfer from SC to support child development center and capital outlay projects
(e) Basic Aid funds allocated based on BAARC recommendations for FY 2016-2017

### FISCAL STABILITY AND RESERVE FOR ECONOMIC UNCERTAINTIES

Reserve funds are an important financial solvency safeguard. Examples of needs for the reserve for economic uncertainties are revenue shortfalls, unexpected repairs, and enrollment declines.

Based on BP 3100, the FY 2016-2017 Tentative Budget includes a reserve for contingency of 7.5% of unrestricted operating funds, with a total amount of $12,705,329. The State Chancellor’s Office recommends a minimum district reserve of 5%.
BASIC AID STATUS

A “community supported” district is one that receives more revenue from local sources (property taxes and student enrollment fees) than it would receive in total for state apportionment. The District, therefore, is self-sufficient and does not rely on state apportionment for general operations. The portion of property taxes received above the state calculated allocation is referred to as Basic Aid Receipts. The District returned to its status as a basic aid district in the FY 1999-2000 and has received basic aid receipts as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Basic Aid Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999-2004</td>
<td>$74,365,248</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$40,162,878</td>
</tr>
<tr>
<td>2005-2006</td>
<td>$46,899,203</td>
</tr>
<tr>
<td>2006-2007</td>
<td>$52,896,017</td>
</tr>
<tr>
<td>2007-2008</td>
<td>$50,692,873</td>
</tr>
<tr>
<td>2008-2009</td>
<td>$51,179,365</td>
</tr>
<tr>
<td>2009-2010</td>
<td>$39,022,021</td>
</tr>
<tr>
<td>2010-2011</td>
<td>$38,737,963</td>
</tr>
<tr>
<td>2011-2012</td>
<td>$39,301,044</td>
</tr>
<tr>
<td>2012-2013</td>
<td>$46,888,399</td>
</tr>
<tr>
<td>2013-2014</td>
<td>$41,571,064</td>
</tr>
<tr>
<td>2014-2015</td>
<td>$49,642,317</td>
</tr>
<tr>
<td>2015-2016</td>
<td>$52,672,948</td>
</tr>
</tbody>
</table>

The District estimates that property tax receipts above state calculated allocation amount for FY 2016-2017 and future years to be as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Basic Aid Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>$58,510,948</td>
</tr>
<tr>
<td>2017-2018</td>
<td>$56,888,420</td>
</tr>
<tr>
<td>2018-2019</td>
<td>$56,693,954</td>
</tr>
<tr>
<td>2019-2020</td>
<td>$56,475,824</td>
</tr>
</tbody>
</table>

The FY 2015-2016 Basic Aid Receipts were increased after final property tax receipts were posted. Although still conservative, the FY 2016-2017 receipts are also higher due to larger projected property tax revenues.

The assumptions used to estimate basic aid funds for FY 2016-2017 are: SB361 funding COLA is estimated at 0.0%, growth is 0.5%, a base allocation increase of $1.6 million, and enrollment fees at $46 per unit. For the following years, SB361 COLA is estimated at 1% for FY 2017-2018 and 2% thereafter. Growth is estimated at 0.5% for all years.

The Orange County Auditor Controller’s office is consulted regularly in order to conservatively project the District’s property tax revenue. The FY 2016-2017 estimates are based on that information and historical trends. For the FY 2016-2017, property taxes are budgeted with a 4% increase over FY 2015-2016. For the following three years, secured taxes are estimated to increase
2% per year. Unsecured, homeowners, and supplemental taxes are estimated to remain constant, with no increase.

During FY 2011-2012, BP 3110 Basic Aid Funds Allocation Process and AR 3110 were developed to guide the Basic Aid allocation process. The Basic Aid Allocation Recommendation Committee (BAARC) is following this process for its recommendation for allocating the FY 2016-2017 basic aid funds and has partially allocated funds at this time. Additional allocations will be made at a future date. As this annual process was begun early in the budget cycle and was based on estimates, some final adjustments to funds available are made in the adopted budget.

The schedule below shows basic aid funds and projects that are included in the FY 2016-2017 Adopted Budget.

### ESTIMATED BASIC AID RESOURCES & PLANNED EXPENDITURES

<table>
<thead>
<tr>
<th>FY 2016-2017 Resources</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at July 1, 2016</td>
<td>$16,229,972</td>
</tr>
<tr>
<td>Receipts FY 2016-2017</td>
<td>$58,510,948</td>
</tr>
<tr>
<td>Estimated Property Taxes for Basic Aid</td>
<td>$74,740,920</td>
</tr>
<tr>
<td>Contingency for Unrealized Tax Collections (20%)</td>
<td>($11,702,190)</td>
</tr>
<tr>
<td>Unallocated Funds</td>
<td>($2,163,279)</td>
</tr>
<tr>
<td><strong>Total Allocated FY 2016-2017</strong></td>
<td><strong>$60,875,451</strong></td>
</tr>
</tbody>
</table>

### Budgeted Expenditures

| FY 2016-2017 Long-Term Obligations and Fixed Expenses       | $24,625,000   |
| Funding for Capital Projects                                | $36,250,451   |
| **Total Approved and Budgeted Projects**                   | **$60,875,451**|

The following projects were approved by the Board of Trustees:

<table>
<thead>
<tr>
<th>Basic Aid Projects</th>
<th>Project Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Closed Projects</td>
<td>$215,824,007</td>
</tr>
<tr>
<td>Prior Approved Open Project Balances</td>
<td>$396,411,675</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>New FY 2016-2017 Project Funding</th>
<th>Project Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long Term Obligations &amp; Fixed Expenses</td>
<td></td>
</tr>
<tr>
<td>Insurance Deductibles*</td>
<td>$100,000</td>
</tr>
<tr>
<td>SOCCCD - Legislative Advocacy Services*</td>
<td>$125,000</td>
</tr>
<tr>
<td>Board of Trustee Election*</td>
<td>$750,000</td>
</tr>
<tr>
<td>Retiree Benefits Expenses*</td>
<td>$11,050,000</td>
</tr>
<tr>
<td>Project Description</td>
<td>Cost</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Pension Stability Trust*</td>
<td>$12,600,000</td>
</tr>
<tr>
<td><strong>Capital Projects/Defects/Scheduled Maintenance/Renovation</strong></td>
<td></td>
</tr>
<tr>
<td>IVC – ATEP Building*</td>
<td>$1,600,000</td>
</tr>
<tr>
<td>IVC – Fine Arts Building*</td>
<td>$1,659,739</td>
</tr>
<tr>
<td>IVC – Health Center/Concessions*</td>
<td>$5,338,000</td>
</tr>
<tr>
<td>IVC – New Parking Lot Phase IA*</td>
<td>$3,655,000</td>
</tr>
<tr>
<td>SC – ATAS Renovation*</td>
<td>$3,110,000</td>
</tr>
<tr>
<td>SC – Gateway Building*</td>
<td>$1,936,817</td>
</tr>
<tr>
<td>SC – Library Communication Arts*</td>
<td>$1,217,073</td>
</tr>
<tr>
<td><strong>ATEP Development &amp; Operations</strong></td>
<td></td>
</tr>
<tr>
<td>ATEP Support (security, maintenance and operations support)*</td>
<td>$766,432</td>
</tr>
<tr>
<td><strong>Capital Programs Planning, Technical, Specialty, Legal Consulting</strong></td>
<td></td>
</tr>
<tr>
<td>ATEP Site Development*</td>
<td>$1,500,000</td>
</tr>
<tr>
<td>ATEP Utilities/Infrastructure*</td>
<td>$2,475,000</td>
</tr>
<tr>
<td>District-wide Sustainability/Energy Planning*</td>
<td>$40,000</td>
</tr>
<tr>
<td>District-wide ADA Physical Access Transition Plan*</td>
<td>$440,000</td>
</tr>
<tr>
<td>DW Technology Consultant for Capital Construction</td>
<td>$460,000</td>
</tr>
<tr>
<td>Educational Facilities Master Plan</td>
<td>$500,000</td>
</tr>
<tr>
<td>Legal Counsel for Facilities*</td>
<td>$200,000</td>
</tr>
<tr>
<td>Pre-Planning and Investigations*</td>
<td>$55,000</td>
</tr>
<tr>
<td><strong>IT Projects</strong></td>
<td></td>
</tr>
<tr>
<td>Classroom Technology and Audio Visual Refresh*</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>District-wide Network Security Firewall Refresh</td>
<td>$820,000</td>
</tr>
<tr>
<td>Faculty and Staff Email Infrastructure Refresh</td>
<td>$355,000</td>
</tr>
<tr>
<td>HR/Business Services Integrated Software*</td>
<td>$1,800,000</td>
</tr>
<tr>
<td>Refresh MDF and IDF*</td>
<td>$500,000</td>
</tr>
<tr>
<td>Student Information System Enhancements*</td>
<td>$1,814,400</td>
</tr>
<tr>
<td>Wireless Upgrade</td>
<td>$1,907,990</td>
</tr>
<tr>
<td><strong>Total FY 2016-2017 Funded Projects</strong></td>
<td>$60,875,451</td>
</tr>
<tr>
<td><strong>Cumulative Total - Basic Aid Projects</strong></td>
<td>$672,911,133</td>
</tr>
</tbody>
</table>

*Reflects an augmentation to an existing project*
Community Education Fund (Fund #07 and Fund #09)
The Community Education funds are self-supporting with income derived from community education fees. Both colleges provide community education seminars, short courses, workshops, and programs to support community needs not met by the traditional college curriculum; the instruction is consistent with the primary mission of the District. The income and expenses from the activities of these programs at Irvine Valley College is accounted for in Fund #07, and at Saddleback College in Fund #09. Both colleges are currently self-supporting.

Child Development Fund (Fund #12)
The Child Development funds are intended to be self-sufficient. The District operates child development programs at both colleges for the benefit of children aged 18 months to 5 years. Services are provided to students and the community on a fee basis. Although the intent is for self-sufficiency, Saddleback College plans for $250,000 of support from the unrestricted general fund (26% of funding). Irvine Valley College has not budgeted any support for the child development program for the adopted budget. The child development programs at both colleges are also not charged for administration or operations, and it is currently not self-supporting.

Capital Outlay Projects Fund (Fund #40)
The District maintains the capital outlay projects fund to account for the expenditures of capital outlay and scheduled maintenance projects. This fund is further divided by funding sources, i.e., state apportionment for new construction, state scheduled maintenance, local redevelopment funds, basic aid projects, and district funded projects.

Redevelopment Agency (RDA) funds continue to be received from eight cities within the district, although the state terminated the redevelopment agencies in 2011. Funds are received based on prior “pass-through” agreements as well as residual funds not needed to pay remaining agency obligations. The funds are required to be spent on educational facilities including facility construction, remodeling, and deferred maintenance. These funds have been distributed in the adopted budget following the DRAC model allocation with a 20% contingency.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves (20%)</td>
<td>$ 7,290,005</td>
</tr>
<tr>
<td>Irvine Valley College</td>
<td>$ 9,149,664</td>
</tr>
<tr>
<td>Saddleback College</td>
<td>$ 17,286,810</td>
</tr>
<tr>
<td>District Services</td>
<td>$ 2,723,546</td>
</tr>
<tr>
<td><strong>Total Allocations</strong></td>
<td><strong>$ 29,160,020</strong></td>
</tr>
<tr>
<td><strong>Total Available Funds 6/30/16</strong></td>
<td><strong>$ 36,450,025</strong></td>
</tr>
</tbody>
</table>

The next table is a schedule of planned capital outlay projects.
CAPITAL OUTLAY PROJECTS – FUND 40

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Aid Projects (including required college match)</td>
<td>$187,296,663</td>
</tr>
<tr>
<td><strong>Other Project Funds</strong></td>
<td></td>
</tr>
<tr>
<td>ATEP Property Development</td>
<td>$1,016,806</td>
</tr>
<tr>
<td>District Technology Enhancement</td>
<td>$269,421</td>
</tr>
<tr>
<td>State Scheduled Maintenance Projects (including required college match)</td>
<td>$364,850</td>
</tr>
<tr>
<td>SC - Future Parking Lot Projects</td>
<td>$589,222</td>
</tr>
<tr>
<td>SC - Future Capital Outlay Projects</td>
<td>$4,871,634</td>
</tr>
<tr>
<td>District - Future Capital Outlay Projects</td>
<td>$33,324,456</td>
</tr>
<tr>
<td>Redevelopment Funds for Capital Projects (Lake Forest, Mission Viejo, Tustin,</td>
<td>$37,700,025</td>
</tr>
<tr>
<td>Orange County, Irvine, Santa Ana, San Clemente, San Juan Capistrano)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Fund 40</strong></td>
<td><strong>$265,433,077</strong></td>
</tr>
</tbody>
</table>

**Facilities Corporation Capital Outlay Projects Fund (Fund #41)**
The District established the Facilities Corporation Capital Outlay Projects Fund to account for the transactions related to the New Markets Tax Credit (NMTC) funding or other alternate sources of funding that is being explored to assist with the funding of the development of ATEP. There currently are no NMTC funding opportunities or other sources of funds, therefore, no budget is established for FY 2016-2017. This fund is planned for administration of CC&R’s associated with the ATEP property and will be active in the future for this purpose.

**Self-Insurance Fund (Fund #68)**
The self-insurance fund is used to account for the activities of the District’s risk management department and the self-funded programs for property/liability and workers’ compensation.

**Retiree Benefit Fund (Fund #71)**
The District pays premiums for health care coverage for retirees according to Board policies and contract agreements with employee groups. The Retiree Benefit Fund is used to pay retiree benefit premiums that are reimbursed from the OPEB Trust fund. The current year’s annual accrual of retiree benefits for existing employees is also made in this fund.

An actuarial study is conducted at a minimum of every two years to update the status of the District’s irrevocable trust and determine any unfunded liabilities. The study provides two estimates: 1) the annual accrual to cover the value of benefits “earned” in the current year for existing employees, and 2) the total projected benefits accrual for employees’ past service. The current study estimates the cost for the annual accrual for current employees to be $4,660,000.
The District’s actuarial accrued liability for past service is estimated at $95,770,922 and is currently sufficiently funded. An irrevocable trust was established in FY 2007-2008 to fund the OPEB obligation in accordance with GASB 43 and 45.

**Retiree Other Post-Employment Benefits (OPEB) Trust Fund (Fund #72)**
The Retiree OPEB Trust Fund is used to account for the activities of the District’s irrevocable trust. It was established for the purpose of investment and disbursement of funds irrevocably designated for the payment of obligations to eligible employees, former employees, and their eligible dependents for medical, dental, and vision upon retirement. The District’s OPEB liability was updated in January 2016 with the completion of a required actuarial study.

**Foundation Funds (Funds #73 through 76)**
These are funds that account for the operations of Saddleback College, Irvine Valley College, District, and ATEP foundations which are overseen by each of their respective boards of directors. The foundations are auxiliary organizations and are considered component units of the District. The foundation budgets are brought annually to the Board of Trustees for their approval at the Adopted Budget stage in August.

**Pension Stability Trust (PST) Fund (Fund #78)**
The PST fund was established to pre-fund the anticipated costs associated with the increase in pension rates through FY 2020-2021. The funds will be transferred to the district each year based on actual increased expenditures for STRS and PERS.

**Associated Student Government (ASG) Funds (Funds #95 and #96)**
The ASG organizations are auxiliaries of the District. The budgets are brought to the Board of Trustees independently from the SOCCCD Adopted Budget for board approval.
BUDGET TABLES

The Adopted Budget for FY 2016-2017 for all District funds is summarized on the following pages.

Dr. Debra L. Fitzsimons, Vice Chancellor of Business Services & Acting Chancellor
Kim McCord, Executive Director of Fiscal Services/Comptroller
<table>
<thead>
<tr>
<th>Item</th>
<th>General Fund</th>
<th>Community Education Fund</th>
<th>Child Development Fund</th>
<th>Capital Outlay Fund</th>
<th>Self-Insurance Fund</th>
<th>Retiree Benefit Fund</th>
<th>Retiree OPEB Trust Fund</th>
<th>Pension Stability Trust Fund</th>
<th>TOTAL ALL FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>9712 $</td>
<td>59,340,815 $</td>
<td>1,015,537 $</td>
<td>34,833 $</td>
<td>228,549,520 $</td>
<td>1,610,387 $</td>
<td>1,380,134 $</td>
<td>93,338,331 $</td>
<td>14,643,601 $</td>
</tr>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SB361 Revenue Various</td>
<td>149,244,052 $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Basic Aid</td>
<td>59,010,948</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>4,232,583</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other State Sources</td>
<td>45,266,156</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Local Sources</td>
<td>17,465,310</td>
<td>2,413,274</td>
<td>1,786,681</td>
<td>4,254,000</td>
<td>5,000</td>
<td>8,000</td>
<td>9,660,000</td>
<td>800,000</td>
<td>36,392,265</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>275,219,049</td>
<td>2,413,274</td>
<td>1,786,681</td>
<td>4,254,000</td>
<td>5,000</td>
<td>8,000</td>
<td>9,660,000</td>
<td>800,000</td>
<td>294,146,004</td>
</tr>
<tr>
<td>Basic Aid Incoming Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>32,379,557</td>
<td>100,000</td>
<td>4,660,000</td>
<td>6,390,000</td>
<td>12,600,000</td>
<td>56,129,557</td>
</tr>
<tr>
<td>Incoming Transfers</td>
<td>4,107,009</td>
<td>-</td>
<td>250,000</td>
<td>250,000</td>
<td>250,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,857,009</td>
</tr>
<tr>
<td>Total Sources of Funds</td>
<td>338,666,873</td>
<td>3,428,811</td>
<td>2,071,514</td>
<td>265,433,077</td>
<td>1,965,387</td>
<td>6,048,134</td>
<td>109,388,331</td>
<td>28,043,601</td>
<td>755,045,728</td>
</tr>
<tr>
<td>Uses of Funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Salaries</td>
<td>86,730,335</td>
<td>205,947</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Staff Salaries</td>
<td>54,253,223</td>
<td>764,000</td>
<td>1,477,827</td>
<td>373,704</td>
<td>211,204</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>50,476,683</td>
<td>290,315</td>
<td>546,960</td>
<td>215,199</td>
<td>94,277</td>
<td>4,660,000</td>
<td>4,250,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>7,659,548</td>
<td>107,399</td>
<td>38,100</td>
<td>19,015</td>
<td>7,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Services &amp; Other Operating</td>
<td>30,037,802</td>
<td>1,275,770</td>
<td>8,627</td>
<td>6,730,061</td>
<td>539,699</td>
<td>62,000</td>
<td>400,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>16,595,642</td>
<td>785,380</td>
<td>-</td>
<td>225,841,240</td>
<td>16,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payments to Students</td>
<td>7,500-7699</td>
<td>1,046,089</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>246,799,322</td>
<td>3,428,811</td>
<td>2,071,514</td>
<td>233,179,219</td>
<td>868,180</td>
<td>4,722,000</td>
<td>4,650,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Financing Uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td>750,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Basic Aid Transfers Out</td>
<td>56,129,557</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>1,046,089</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Other Uses</td>
<td>56,879,557</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Uses of Funds</td>
<td>303,678,879</td>
<td>3,428,811</td>
<td>2,071,514</td>
<td>235,279,219</td>
<td>868,180</td>
<td>4,722,000</td>
<td>4,650,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>34,987,994</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Components of Ending Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve, Economic Uncertainties/Fund Bal.</td>
<td>21,122,525</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Reserve, Unrealized Tax Collections (Basic Aid)</td>
<td>13,865,469</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
## SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

### ADOPTED BUDGET - FISCAL YEAR 2016-2017

**Revenues, Expenditures and Change in Fund Balance**

#### General Fund

<table>
<thead>
<tr>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>District Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>General Fund</td>
<td>General Fund</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Unrestricted</td>
</tr>
</tbody>
</table>

##### SOURCES OF FUNDS

**BEGINNING FUND BALANCE:**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 9,640,806</td>
<td>$ 6,167,397</td>
<td>$ 15,808,203</td>
<td>$ 6,478,346</td>
<td>$ 2,153,075</td>
<td>$ 2,556,618</td>
<td>$ 3,921,728</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**REVENUES:**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB361 Revenue</td>
<td>$ 88,931,921</td>
<td>-</td>
<td>$ 88,931,921</td>
<td>-</td>
<td>$ 16,225,629</td>
<td>-</td>
<td>$ 16,225,629</td>
<td>-</td>
</tr>
<tr>
<td>Basic Aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$ 2,395,998</td>
<td>$ 1,836,585</td>
<td>$ 3,232,583</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other State Sources</td>
<td>$ 7,567,331</td>
<td>$ 10,171,855</td>
<td>$ 14,154,175</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Local Sources</td>
<td>$ 4,137,197</td>
<td>$ 14,154,175</td>
<td>$ 18,291,372</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Revenue**

|                      | $ 106,579,260 | $ 141,502,064 | $ 18,588,737 |

**RESTRICTED BASIC AID:**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOMING TRANSFERS</td>
<td>$ 3,302,005</td>
<td>-</td>
<td>$ 3,302,005</td>
<td>-</td>
<td>$ 195,000</td>
<td>-</td>
<td>$ 195,000</td>
<td>-</td>
</tr>
</tbody>
</table>

**TOTAL SOURCES OF FUNDS**

|                      | $ 113,579,260 | $ 34,922,804  | $ 18,588,737 |

##### USES OF FUNDS

**EXPENDITURES:**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Salaries</td>
<td>$ 50,165,680</td>
<td>$ 4,098,314</td>
<td>$ 54,263,994</td>
<td>$ 8,795,551</td>
<td>$ 3,066,733</td>
<td>$ 1,302,037</td>
<td>$ 1,302,037</td>
<td>-</td>
</tr>
<tr>
<td>Other Staff Salaries</td>
<td>$ 20,263,422</td>
<td>$ 7,307,901</td>
<td>$ 27,571,323</td>
<td>$ 17,481,430</td>
<td>$ 8,866,782</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$ 24,755,775</td>
<td>$ 3,591,387</td>
<td>$ 28,347,162</td>
<td>$ 15,076,067</td>
<td>$ 2,205,548</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>$ 1,954,640</td>
<td>$ 3,479,579</td>
<td>$ 5,434,219</td>
<td>$ 774,074</td>
<td>$ 1,320,750</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Services &amp; Other Operating</td>
<td>$ 7,711,052</td>
<td>$ 5,959,258</td>
<td>$ 13,670,310</td>
<td>$ 4,203,068</td>
<td>$ 2,997,148</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$ 1,478,691</td>
<td>$ 9,541,373</td>
<td>$ 11,020,064</td>
<td>$ 2,094,824</td>
<td>$ 319,385</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payments to Students</td>
<td>$ 750,000</td>
<td>$ 694,992</td>
<td>$ 1,478,691</td>
<td>$ 351,097</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Expenditures**

|                      | $ 106,329,260 | $ 34,672,804  | $ 18,338,737 |

**OTHER FINANCING USES:**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>$ 250,000</td>
<td>$ 250,000</td>
<td>$ 500,000</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 250,000</td>
</tr>
<tr>
<td>Basic Aid Transfers Out</td>
<td>$ 250,000</td>
<td>$ 250,000</td>
<td>$ 500,000</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 250,000</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$ 250,000</td>
<td>$ 250,000</td>
<td>$ 500,000</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 250,000</td>
</tr>
</tbody>
</table>

**Total Other Sources (Uses)**

|                      | $ 250,000    | $ 250,000    | $ 500,000    | $ -          | $ -          | $ -          | $ -          | $ 250,000    |

**TOTAL USES OF FUNDS**

|                      | $ 106,579,260 | $ 34,922,804  | $ 18,588,737 |

##### ENDING FUND BALANCE

|                      | $ 7,000,000   | $ -          | $ 7,000,000   | $ -          | $ 1,417,196  | $ -          | $ 1,417,196  | $ -          |

**COMPONENTS OF ENDING BALANCE**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
<th>General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve, Economic Uncertainties/Fund Bal.</td>
<td>$ 7,000,000</td>
<td>$ -</td>
<td>$ 7,000,000</td>
<td>$ -</td>
<td>$ 1,417,196</td>
<td>$ -</td>
<td>$ 1,417,196</td>
<td>$ -</td>
</tr>
<tr>
<td>Reserve, Unrealized Tax Collections (Basic Aid)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
### SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
### ADOPTED BUDGET - FISCAL YEAR 2016-2017

#### Revenues, Expenditures and Change in Fund Balance

**Adopted Budget FY 2016-2017**

#### SOURCES OF FUNDS

<table>
<thead>
<tr>
<th>Type</th>
<th>General Fund</th>
<th>Other*</th>
<th>Total General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>13,736,695</td>
<td>$50,616,800</td>
<td>$8,724,015</td>
</tr>
<tr>
<td>Restricted</td>
<td>21,164,496</td>
<td>$8,724,015</td>
<td>$59,340,815</td>
</tr>
</tbody>
</table>

**BEGINNING FUND BALANCE:**

- **Unrestricted:** $9,712
- **Restricted:** $13,736,695
- **Total General Fund:** $21,164,496

**REVENUES:**

- **SB361 Revenue**
  - Various: $(4,617,553)
- **Basic Aid**
  - 59,010,948
- **Federal Sources**
  - 8100-8199: $(4,232,583)
- **Other State Sources**
  - 8600-8699: $33,140,913
- **Other Local Sources**
  - 8800-8899: $17,465,310

**Total Revenue:** $59,010,948

**RESTRICTED BASIC AID**

- 8980-8989: $(4,041,961)

**INCOMING TRANSFERS**

- 8980-8989: $4,107,009

**Total Sources of Funds:** $72,747,643

#### USES OF FUNDS

<table>
<thead>
<tr>
<th>Type</th>
<th>General Fund</th>
<th>Other*</th>
<th>Total General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>2,752,617</td>
<td>$246,799,322</td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>4,417,206</td>
<td>$303,678,879</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL USES OF FUNDS:** $58,882,174

**ENDING FUND BALANCE:**

- **Unrestricted:** $13,865,469
- **Restricted:** $12,705,329
- **Total General Fund:** $34,987,994

**Components of Ending Balance:**

- Reserve, Economic Uncertainties/Fund Bal.: $(21,122,525)
- Reserve, Unrealized Tax Collections (Basic Aid): $13,865,469

* Includes General Expenses, Parity & Reserves
### SOURCES OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Community Education Fund</th>
<th>Child Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Saddleback College (090)</td>
<td>Irvine Valley College (070)</td>
</tr>
<tr>
<td>BEGINNING FUND BALANCE:</td>
<td>97,12 $</td>
<td>866,467 $</td>
</tr>
</tbody>
</table>

### REVENUES:

<table>
<thead>
<tr>
<th>Source</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB361 Revenue</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Basic Aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal Sources 8100-8199</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other State Sources 8600-8699</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Local Sources 8800-8899</td>
<td>1,901,000</td>
<td>472,274 $</td>
<td>2,373,274 $</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>1,901,000 $</td>
<td>472,274 $</td>
<td>2,373,274 $</td>
</tr>
</tbody>
</table>

### RESTRICTED BASIC AID

<table>
<thead>
<tr>
<th>Source</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Basic Aid 8980-8989</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Restricted Basic Aid</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### INCOMING TRANSFERS 8980-8989

<table>
<thead>
<tr>
<th>Source</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incoming Transfers</td>
<td>-</td>
<td>250,000 $</td>
<td>250,000 $</td>
</tr>
</tbody>
</table>

### TOTAL SOURCES OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Sources of Funds</strong></td>
<td>$ 2,767,467 $</td>
<td>$ 621,344 $</td>
<td>$ 3,388,811 $</td>
</tr>
</tbody>
</table>

### USES OF FUNDS

#### EXPENDITURES:

<table>
<thead>
<tr>
<th>Category</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Salaries 1000-1999</td>
<td>$ 175,404 $</td>
<td>$ 20,543 $</td>
<td>$ 195,947 $</td>
</tr>
<tr>
<td>Other Staff Salaries 2000-2999</td>
<td>583,453 $</td>
<td>180,547 $</td>
<td>764,000 $</td>
</tr>
<tr>
<td>Employee Benefits 3000-3999</td>
<td>227,691 $</td>
<td>61,056 $</td>
<td>288,747 $</td>
</tr>
<tr>
<td>Supplies &amp; Materials 4000-4999</td>
<td>100,000 $</td>
<td>3,732 $</td>
<td>103,732 $</td>
</tr>
<tr>
<td>Services &amp; Other Operating 5000-5999</td>
<td>1,076,657 $</td>
<td>172,348 $</td>
<td>1,251,005 $</td>
</tr>
<tr>
<td>Capital Outlay 6000-6999</td>
<td>602,262 $</td>
<td>185,118 $</td>
<td>787,380 $</td>
</tr>
<tr>
<td>Payments to Students 7500-7699</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>2,767,467 $</td>
<td>621,344 $</td>
<td>3,388,811 $</td>
</tr>
</tbody>
</table>

#### OTHER FINANCING USES:

<table>
<thead>
<tr>
<th>Source</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>7300-7400 $</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Basic Aid Transfers Out</td>
<td>7300-7400 $</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>7100-7199 $</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Sources (Uses)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### TOTAL USES OF FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Uses of Funds</strong></td>
<td>$ 2,767,467 $</td>
<td>$ 621,344 $</td>
<td>$ 3,388,811 $</td>
</tr>
</tbody>
</table>

### ENDING FUND BALANCE

<table>
<thead>
<tr>
<th></th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$ -</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

#### COMPONENTS OF ENDING BALANCE

<table>
<thead>
<tr>
<th>Category</th>
<th>Saddleback College</th>
<th>Irvine Valley College</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve, Economic Uncertainties/Fund Bal.</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Reserve, Unrealized Tax Collections (Basic Ad)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
Changes from Tentative Budget to Adopted Budget
Revenues, Expenditures and Change in Fund Balance

GENERAL FUND

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tentative Budget</td>
<td>Adopted Budget</td>
</tr>
<tr>
<td>BEGINNING FUND BALANCE:</td>
<td>9712</td>
<td>$33,915,103</td>
</tr>
<tr>
<td>SOURCES OF FUNDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVENUES:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SB361 Revenue</td>
<td>Various $150,704,027</td>
<td>$(1,459,975)</td>
</tr>
<tr>
<td>Basic Aid</td>
<td>54,082,973</td>
<td>4,927,975</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>8100-8199</td>
<td>-</td>
</tr>
<tr>
<td>Other State Sources</td>
<td>8600-8699</td>
<td>10,005,592</td>
</tr>
<tr>
<td>Other Local Sources</td>
<td>8800-8899</td>
<td>10,550,459</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>225,343,051</td>
<td>6,018,165</td>
</tr>
<tr>
<td>RESTRICTED BASIC AID</td>
<td>8980-8989</td>
<td>-</td>
</tr>
<tr>
<td>INCOMING TRANSFERS</td>
<td>8980-8989</td>
<td>4,107,009</td>
</tr>
<tr>
<td>TOTAL SOURCES OF FUNDS</td>
<td>$263,365,163</td>
<td>$22,719,862</td>
</tr>
<tr>
<td>USES OF FUNDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Salaries</td>
<td>1000-1999</td>
<td>$80,069,358</td>
</tr>
<tr>
<td>Other Staff Salaries</td>
<td>2000-2999</td>
<td>42,340,961</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>3000-3999</td>
<td>44,794,681</td>
</tr>
<tr>
<td>Services &amp; Other Operating</td>
<td>5000-5999</td>
<td>18,219,530</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>6000-6999</td>
<td>1,040,054</td>
</tr>
<tr>
<td>Payments to Students</td>
<td>7500-7699</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>188,973,622</td>
<td>5,493,852</td>
</tr>
<tr>
<td>OTHER FINANCING USES:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out</td>
<td>7300-7400</td>
<td>$500,000</td>
</tr>
<tr>
<td>Basic Aid Transfers Out</td>
<td>7300-7400</td>
<td>23,750,000</td>
</tr>
<tr>
<td>Debt Service</td>
<td>7100-7199</td>
<td>-</td>
</tr>
<tr>
<td>Total Other Sources (Uses)</td>
<td>24,250,000</td>
<td>32,379,557</td>
</tr>
<tr>
<td>TOTAL USES OF FUNDS</td>
<td>$213,223,622</td>
<td>$37,873,409</td>
</tr>
<tr>
<td>ENDING FUND BALANCE</td>
<td>$50,141,541</td>
<td>$(15,153,547)</td>
</tr>
</tbody>
</table>

COMPONENTS OF ENDING BALANCE
- Reserve, Economic Uncertainties/Fund Bal. | $14,148,353 | $6,974,172 | $21,122,525 | - | - | - |
- Reserve, Unrealized Tax Collections (Basic Aid) | 35,993,188 | (22,127,719) | 13,865,469 | - | - | -
# South Orange County Community College District

## Changes from Prior Year to Current Year Adopted Budget

### Revenues, Expenditures and Change in Fund Balance

#### General Fund

<table>
<thead>
<tr>
<th></th>
<th>Adopted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2015-2016</td>
<td>FY 2016-2017</td>
</tr>
<tr>
<td></td>
<td>Adopted Budget</td>
<td>Changes</td>
</tr>
<tr>
<td>BEGINNING FUND BALANCE:</td>
<td>9712</td>
<td>$47,612,695</td>
</tr>
<tr>
<td></td>
<td>REVENUES:</td>
<td></td>
</tr>
<tr>
<td>SB361 Revenue</td>
<td>Various</td>
<td>$149,894,914</td>
</tr>
<tr>
<td>Basic Aid</td>
<td>45,269,086</td>
<td>13,741,862</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>8100-8199</td>
<td>-</td>
</tr>
<tr>
<td>Other State Sources</td>
<td>8600-8699</td>
<td>16,419,463</td>
</tr>
<tr>
<td>Other Local Sources</td>
<td>8800-8899</td>
<td>10,885,576</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>222,469,039</td>
<td>8,892,177</td>
</tr>
<tr>
<td>RESTRICTED BASIC AID</td>
<td>8980-8898</td>
<td>-</td>
</tr>
<tr>
<td>INCOMING TRANSFERS</td>
<td>8980-8898</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL SOURCES OF FUNDS</td>
<td>$270,081,734</td>
<td>$16,003,291</td>
</tr>
</tbody>
</table>

#### Expenditures:

<table>
<thead>
<tr>
<th></th>
<th>Adopted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2015-2016</td>
<td>FY 2016-2017</td>
</tr>
<tr>
<td></td>
<td>Adopted Budget</td>
<td>Changes</td>
</tr>
<tr>
<td>Academic Salaries</td>
<td>1000-1999</td>
<td>$72,112,287</td>
</tr>
<tr>
<td>Other Staff Salaries</td>
<td>2000-2999</td>
<td>39,432,128</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>3000-3999</td>
<td>38,666,157</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>4000-4999</td>
<td>2,915,409</td>
</tr>
<tr>
<td>Services &amp; Other Operating</td>
<td>5000-5999</td>
<td>29,561,684</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>6000-6999</td>
<td>3,731,822</td>
</tr>
<tr>
<td>Payments to Students</td>
<td>7500-7699</td>
<td>-</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>186,419,487</td>
<td>8,047,987</td>
</tr>
</tbody>
</table>

#### Other Financing Uses:

<table>
<thead>
<tr>
<th></th>
<th>Adopted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2015-2016</td>
<td>FY 2016-2017</td>
</tr>
<tr>
<td></td>
<td>Adopted Budget</td>
<td>Changes</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>7300-7400</td>
<td>$698,414</td>
</tr>
<tr>
<td>Basic Aid Transfers Out</td>
<td>7300-7400</td>
<td>57,851,978</td>
</tr>
<tr>
<td>Debt Service</td>
<td>7100-7199</td>
<td>-</td>
</tr>
<tr>
<td>Total Other Sources (Uses)</td>
<td>58,550,392</td>
<td>(1,920,835)</td>
</tr>
</tbody>
</table>

#### Total Uses of Funds:

<table>
<thead>
<tr>
<th></th>
<th>Adopted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2015-2016</td>
<td>FY 2016-2017</td>
</tr>
<tr>
<td></td>
<td>Adopted Budget</td>
<td>Changes</td>
</tr>
<tr>
<td>Total Uses of Funds</td>
<td>244,969,879</td>
<td>6,127,152</td>
</tr>
</tbody>
</table>

#### Ending Fund Balance:

<table>
<thead>
<tr>
<th></th>
<th>Adopted General Fund</th>
<th>Restricted General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2015-2016</td>
<td>FY 2016-2017</td>
</tr>
<tr>
<td></td>
<td>Adopted Budget</td>
<td>Changes</td>
</tr>
<tr>
<td>Reserve, Economic Uncertainties/Fund Bal.</td>
<td>16,090,208</td>
<td>$5,032,317</td>
</tr>
<tr>
<td>Reserve, Unrealized Tax Collections (Basic Aid)</td>
<td>9,021,647</td>
<td>4,843,822</td>
</tr>
</tbody>
</table>

### Components of Ending Balance

- Reserve, Economic Uncertainties/Fund Bal.
- Reserve, Unrealized Tax Collections (Basic Aid)
The following Funds are used at South Orange County Community College District:

<table>
<thead>
<tr>
<th>FUND NUMBER</th>
<th>DESCRIPTION</th>
<th>DEFINITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>General Fund</td>
<td>Used to account for the ordinary operational expenses of the district. These funds are available for any legally authorized purpose not specified for payment by other funds.</td>
</tr>
<tr>
<td>07</td>
<td>Community Education Fund – Irvine Valley College</td>
<td>Irvine Valley College provides community education seminars, short courses, workshops, and programs to support community needs not met by the traditional college curriculum. This fund is self-supporting.</td>
</tr>
<tr>
<td>09</td>
<td>Community Education Fund – Saddleback College</td>
<td>Saddleback College provides community education seminars, short courses, workshops, and programs to support community needs not met by the traditional college curriculum. This fund is self-supporting.</td>
</tr>
<tr>
<td>12</td>
<td>Child Development Fund</td>
<td>The District operates child development programs at both colleges for the benefit of children ages 18 months to 5 years. Services are provided to students and the community on a fee basis. The child development program is not charged for administration and operations. It is intended to be self-supporting.</td>
</tr>
<tr>
<td>40</td>
<td>Capital Outlay Fund</td>
<td>The District maintains the capital outlay projects fund to account for the expenditures of capital outlay and scheduled maintenance projects. This fund is further divided by funding sources; i.e., state apportionment for new construction, state scheduled maintenance, local redevelopment funds, American with Disabilities Act, and District funded projects.</td>
</tr>
<tr>
<td>41</td>
<td>Facilities Corporation Capital Outlay Projects Fund</td>
<td>The District established the Facilities Corporation capital outlay projects fund to account for the transactions related to funding for the development of ATEP, when it is needed.</td>
</tr>
<tr>
<td>68</td>
<td>Self-Insurance Fund</td>
<td>The self-insurance fund is used to account for the activities of the District’s self-funded programs for property/liability and workers’ compensation programs.</td>
</tr>
<tr>
<td>FUND NUMBER</td>
<td>DESCRIPTION</td>
<td>DEFINITION</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------</td>
<td>------------</td>
</tr>
<tr>
<td>71</td>
<td>Retiree Benefits Fund</td>
<td>The District pays premiums for health care coverage for retirees according to Board Policies and contract agreements with employee groups. This fund is used to pay premiums. The current year’s annual accrual of retiree benefits for existing employees is also made in this fund.</td>
</tr>
<tr>
<td>72</td>
<td>Retiree (OPEB) Trust</td>
<td>This fund is used to account for the activities of the District’s irrevocable trust, established for the purpose of investment and disbursement of funds irrevocably designated for the payment of obligations to eligible employees, former employees, and their eligible dependents for medical, dental, and vision upon retirement.</td>
</tr>
<tr>
<td>73</td>
<td>Saddleback College Foundation</td>
<td>This fund is used to account for the activities of an auxiliary organization known as a foundation. The foundation provides scholarships for students and supplements the needs of the college.</td>
</tr>
<tr>
<td>74</td>
<td>Irvine Valley College Foundation</td>
<td>This fund is used to account for the activities of an auxiliary organization known as a foundation. The foundation provides scholarships for students and supplements the needs of the college.</td>
</tr>
<tr>
<td>75</td>
<td>District Foundation</td>
<td>This fund is used to account for the activities of an auxiliary organization known as a foundation. The foundation supplements any needs the District may have.</td>
</tr>
<tr>
<td>76</td>
<td>ATEP Foundation</td>
<td>This fund is used to account for the activities of an auxiliary organization known as a foundation. This account may supplement needs the District may have related to ATEP.</td>
</tr>
<tr>
<td>78</td>
<td>Pension Stability Trust</td>
<td>This fund is used to account for the activities of the District funds set aside to pre-fund the STRS and PERS rate increases for unrestricted general fund employees.</td>
</tr>
<tr>
<td>84</td>
<td>Student Financial Aid Fund</td>
<td>This fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans.</td>
</tr>
</tbody>
</table>
## APPENDIX A

<table>
<thead>
<tr>
<th>FUND NUMBER</th>
<th>DESCRIPTION</th>
<th>DEFINITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>95</td>
<td>Associated Student Government - Saddleback College</td>
<td>This fund is used to account for monies held in trust by the college for organized student body associations. The fund is subjected to the approval of the governing board.</td>
</tr>
<tr>
<td>96</td>
<td>Associated Student Government - IVC</td>
<td>This fund is used to account for monies held in trust by the college for organized student body associations. The fund is subjected to the approval of the governing board.</td>
</tr>
</tbody>
</table>
APPENDIX B

South Orange County Community College District

RESOURCE ALLOCATION DEFINITION OF TERMS
(To accompany the Flow Chart outlining the Resource Allocation Process)

- **Administrative Unit Reviews (AURs)** are conducted to examine the effectiveness of an administrative unit. They are conducted at both District Services and the colleges.

- **Basic Aid** occurs when the local property tax revenue in a community college district exceeds the total funding that the state would have provided, as calculated by SB361 apportionment. Apportionment is the method by which the CCC system office distributes federal, state and local monies to community college districts according to a specified formula. Under Basic Aid, there is no need to factor in any state aid because the property taxes and student fees surpass the minimum funding level established by the state. K-12 school districts also can be basic aid districts.

- **Capital Construction** refers to large scale building construction projects. They include specific construction projects such as site development, utilities, roads, buildings, and equipment projects. Capital projects may also be thought of in terms of “facilities systems.”

- **DRAC** is the SOCCCD’s District Resource Allocation Council, which is a district-wide participatory governance council, approved by the Board of Trustees and charged with recommendations for the income allocation model on which the budget is based. It is charged with development and oversight of the allocation process for Unrestricted General Funds and it makes recommendations to the Chancellor.

- **DRAC Model** is a resource allocation model for the District. It distributes available general fund unrestricted resources (following the state funding formula SB 361) and other funding such as enrollment fees, non-resident fees, local income, miscellaneous income, and ending balances. It is distributed to five areas: 1) Saddleback College, 2) Irvine Valley College, 3) Contingency Reserve, 4) General Expenditures, and 5) District Services. The intention of the model is to guarantee the colleges a predictable, fair, and equitable distribution of revenues.

- **Education and Facilities Master Plan (EFMP)** is a year-long endeavor updated every five years. Information is captured from a variety of sources, both internal and external, to facilitate data driven decision making. Meetings were hosted with participatory governance groups and with community involvement. The results connect capital expenditure decisions directly to planning efforts. The District-wide Education and Facilities Master Plan (EFMP) 2011-2031 is in a 5-volume comprehensive document. The product is a long-term plan for continuous quality improvements focusing on strategies for academic excellence and facilities improvements.
APPENDIX B

South Orange County Community College District

RESOURCE ALLOCATION DEFINITION OF TERMS
(To accompany the Flow Chart outlining the Resource Allocation Process)

- **Ending Balances** are one-time remaining funds that are unspent at the end of the fiscal year and are available to be rolled over into the new fiscal year within the fund. They should only be available for one-time purposes. If negative ending balances should occur, they are deducted from the budget for the respective entity in the next year’s budget process.
- **Enrollment Fees** are charged to a student for instructional services provided to that student and these fee levels are set by the state.
- **Federal, State, Categorical, and Grant Funds** include restricted revenues received from a government or a private or non-profit organization to be used or expended for a specified purpose.
- **General Funds** are used to account for the ordinary operational expenses of the District. These funds are available for any legally authorized purpose not specified for payment by other funds.
- **Local Income** is income derived from non-state and non-federal sources, such as material fees, facility rental, and application fees.
- **Local Restricted Funds** are funds that are non-state and non-federal, but have restrictions or limitations based on their use by the funding source or funding agency. Examples are community education, parking income, and child development funds.
- **Long-Term Obligations** are amounts that an entity may be legally required to pay out of its resources over a longer period of time in the future. Included are not only actual liabilities, but also unliquidated encumbrances. An example of a long term obligation that community colleges typically have is the future retiree benefit liability obligation, as required by GASB 43 and 45. Other examples could include Certificates of Participation (COPs) and debt, which the District does not currently have.
- **Miscellaneous Income** is income that is outside of the SB 361 formula. Examples are unrestricted lottery, interest, mandated costs, and enrollment fee administration.
- **Non-Resident Fees** are charged to a student for instructional services provided to a student who resides outside of California. Revenues are retained by the colleges in addition to revenues received through the DRAC model.
APPENDIX B

South Orange County Community College District

RESOURCE ALLOCATION DEFINITION OF TERMS
(To accompany the Flow Chart outlining the Resource Allocation Process)

- **Program Reviews** are a process to examine the effectiveness of an academic program. The process typically provides feedback (a) to the academic unit primarily responsible for the program, (b) to the appropriate academic administrators, and (c) to external units in the form of confirmation of the existence of a review process and in the form of summaries of the outcomes.

- **Property Taxes** are compulsory charges levied within boundaries by a governmental unit against the property of persons, natural or corporate, to finance services performed for the common benefit. Property taxes are the primary source of revenue to the District.

- **Reserve** is an amount set aside to provide for estimated future expenditures or losses for working capital, or for other specified purposes. The Budget Guidelines approved by the Board of Trustees require a general fund reserve for economic uncertainties that shall be no less than 7.5% of the projected unrestricted revenue.

- **Restricted Funds** are used to account for resources available for the operation and support of educational or other programs specifically restricted by law, regulations, donors, or other outside agencies. Examples of Restricted Funds at SOCCCD are EOPS, DSPS, and grants. All federal, state, and local funds including state categorical programs and grants are recognized as restricted general fund income to the District.

- **Scheduled Maintenance** is state funds that are provided for major repairs of buildings and equipment and have required a local match. For several years, state scheduled maintenance funds had not been allocated to community colleges. Beginning in FY 2013-2014, the State re-introduced the State Scheduled Maintenance program. At the District, the working definition of scheduled maintenance includes scheduled maintenance or repair of major building systems at the end of their life cycle that require planning, allocation of a significant amount of time and funds, and a high degree of coordination.

- **State Capital Project Match** are match funds provided by the California Community College Chancellor’s Office for district capital construction projects that meet their criteria for receiving a match of dollars from the state. These matching funds are matched by the local district.

- **Strategic Plans** refer to the Strategic Plans at both colleges and the SOCCCD District-wide Strategic Plan.

- **Unrestricted Funds** are funds that do not have limitations on their use or disposition by their funding source (i.e., do not have specific restrictions placed upon them). These funds can be used for general purpose operating expenses and support of educational programs of the District.
APPENDIX B:

South Orange County Community College District

RESOURCE ALLOCATION DEFINITION OF TERMS
(To accompany the Flow Chart outlining the Resource Allocation Process)

- **5 Year Construction Plan** uses the project lists developed during the Education and Facilities Master Planning process. The college presidents work every year with their campuses to update the two colleges’ lists of project priorities. The separate campus priority lists are merged into one district-wide project priority list vetted through the Capital Improvement Committee (CIC) and approved by the Board of Trustees for submittal to the State Chancellor’s office. This Five Year Construction Plan is the basis for the State Chancellor’s Office determination of which projects they will consider for funding. All Initial Project Proposal (IPP) and Final Project Proposal (FPP) submittals must be drawn from this list.

- **20 Year Facility, Renovation, & Scheduled Maintenance Plan** will be a plan developed by each college and facilitated by CIC to create a 20 year projection of District-wide facility needs including projected cost and revenue. Facility needs are defined as new facilities, renovation of existing facilities, scheduled maintenance and maintenance backlog. This plan will be developed objectively by applying uniform data driven criteria to assess facility needs District-wide. This plan will be reviewed annually by the committee.
West Valley-Mission Community College District

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

July 1, 2016 – June 30, 2017
FOREWORD

One of the most significant responsibilities of the West Valley-Mission Community College District administration is to prepare a fiscal budget. The Final Budget is a projection of revenues and expenditures based on the Governor’s State Budget signed on June 27, 2016, and adjusted for the District’s own enrollment, operating expenses and fund balance.

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

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

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

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

The Final Budget was prepared using the Governor’s State Budget released on June 27, 2016, and 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.
BOARD OF TRUSTEES

Adrienne Gray  President
Anne Kepner  Vice President
Susan Fish  Member
Steve Landau  Member
Jack Lucas  Member
Robert Owens  Member
Karl Watanabe  Member
Lani Yoshimoto  Student Trustee MC
Daniel Craig  Student Trustee WVC

ADMINISTRATION

Patrick Schmitt, Ph.D.  Chancellor
Edralin J. Maduli  Vice Chancellor, Administrative Services
Bradley J. Davis  President, West Valley College
Daniel Peck  President, Mission College
Albert M. Moore  Associate Vice Chancellor, Human Resources
Leandra Martin  Vice President, Instruction, Mission College
Kuniko Hay  Vice President, Instruction, West Valley College
John Mosby  Vice President, Student Services, Mission College
Dr. Victoria Hindes  Vice President, Student Services, West Valley College
J. Patrick Fenton  Vice President, Administrative Services, West Valley College
Rick Bennett  Vice President, Administrative Services, Mission College

DISTRICT COUNCIL

Faculty:
Thais Winsome  President, MC Academic Senate
Eric Pape  President, WVC Academic Senate
Ann Marie Wasserbauer  President, ACE
Wael Abdeljabbar  Faculty Representative

Classified:
Brian Goo  President, MC Classified Senate
Melissa Ceresa  President, WVC Classified Senate
Barbara McMahon  WVMCEA President
Sean McGowan  Administrative Services Council Representative

Student:
Lani Yoshimoto  President, MC ASG
Jonathan Sebo  President, WVC ASO
Joanna Sobczyk  MC Student Representative
Vacant  WVC Student Representative
Management:
Daniel Peck                   President, Mission College
Bradley J. Davis             President, West Valley College
Debra Williams               Managers Association Representative
Cheryl Ryan                  Administrative Services Council Representative

Non-voting:
Patrick Schmitt              Chancellor
Ed Maduli                    Vice Chancellor
Albert M. Moore              Associate Vice Chancellor of Human Resources
Ngoc Chim                    Executive Director of Financial Services

Support Staff:
Tracy Johnson                Recorder
Albert M. Moore              Facilitator

Report prepared by Administrative Services:

Narrative by Edralin J. Maduli, Vice Chancellor

Schedules prepared by:
Ngoc Chim, Executive Director, Financial Services
Susan Hutton, Director, Accounting
Susie McDonnell, Senior Financial Analyst
Sandy Dinh, Senior Financial Analyst

Line item detail submitted by:
Rick Bennett, Vice President, Administrative Services, Mission College
J. Patrick Fenton, Vice President, Administrative Services, West Valley College
Queenie Chan, Senior Financial Analyst, Mission College
Elizabeth Maciel, Supervisor, Administrative Services, West Valley College
Cher Vinson, Financial Analyst, West Valley College
Christopher Bibat, Interim Senior Financial Analyst, Mission College

Edited by:
Christina Booth, Executive Assistant
FINAL BUDGET FY 16/17

TABLE OF CONTENTS

Pgs. 1-3

VICE CHANCELLOR’S BUDGET MESSAGE

SECTION I
Pgs. 4-17

Budget Overview
Provides highlights of the budget process along with critical issues to address and long-term outlook.

Chart A – Full-time equivalent staff positions – FY 15/16

Chart B – Full-time equivalent staff positions – FY 16/17

SECTION II
Pgs. 18-27

Budget Development
Describes budget development process and the importance of the Educational & Facilities Master Plans, and the budget approval and budget adjustment processes. Provides a summary of the fund accounting methods used to report financial activities.

SECTION III
Pgs. 28-47

Unrestricted General Fund
Exhibit 1 – Final Budget FY 15/16, Working Budget FY 15/16, Actuals for FY 15/16 and Final Budget FY 16/17

Exhibit 1A – Summary by Location

Exhibit 2 – Revenue Projection

Exhibit 3 – Associate Faculty Funding Model (Calculation and Narrative

Exhibit 4 – Resource Allocation Model Distribution by Location

Exhibit 5 – Fixed Cost Allocation by Location

Exhibit 6 – Unrestricted General Fund Summary by account code

Exhibit 7 – Interfund Transfers
**SECTION IV**

**Restricted General Fund**

Pgs. 48-60

- Exhibit 1 - Restricted General Fund Consolidated - All Funds
- Exhibit 2 - Grants and Categorical - Fund 120-136 DW
- Exhibit 2A - Grants and Categorical - Fund 120-136 WVC
- Exhibit 2B - Grants and Categorical - Fund 120-136 MC
- Exhibit 2C - Grants and Categorical - Fund 120-136 DS
- Exhibit 2D - Other Restricted Fund (Eco Pass) - Fund 137 MC
- Exhibit 3 - Health Services - Fund 138 DW
- Exhibit 3A - Health Services - Fund 138 WVC
- Exhibit 3B - Health Services - Fund 138 MC
- Exhibit 4 - Parking Fund - Fund 139 DW

**SECTION V**

**Debt Service Funds**

Pgs. 61-72

- Summary of the types of long-term obligations of the District.
- Exhibit 1 - Debt Service Fund Consolidated - All Funds
- Exhibit 2 - General Obligation Bond Debt Service Consolidated - Fund 212
- Exhibit 2A - 2004 Measure H, Series A&B Debt Service - Fund 212 DW
- Exhibit 2B - 2004 Measure H, Series C Debt Service - Fund 212 DW
- Exhibit 2C - 2012 Measure C, Series A Debt Service - Fund 212 DW
- Exhibit 2D - 2012 Measure C, Series B Debt Service - Fund 212 DW
- Exhibit 3 - Other Debt Service Consolidated - Fund 29x DW
Exhibit 3A – Retiree Health Benefit – Fund 291 DW

Exhibit 3B – 2009 Lease Revenue Bonds, Series A1 (BABS) – Fund 292 DW

Exhibit 3C – 2009 Revenue Bonds, Series A (Tax Exempt and WVC Student Ctr.) – Fund 292

Exhibit 3D – 2011 Lease Revenue Bonds, Series B (Solar Project) – Fund 292 DW

SECTION VI
Special Revenue Fund
Pgs. 73-76
Narrative of funds used to account for funds from special revenue sources.

Exhibit 1 - Child Care Fund – Fund 330 DW

Exhibit 1A - Child Care Fund – Fund 330 WVC

Exhibit 1B - Child Care Fund – Fund 330 MC

SECTION VII
Capital Project Funds
Pgs. 77-88
Summary of the capital projects fund

Exhibit 1 - Capital Projects Funds 410

Exhibit 2 – General Obligation Bonds Construction Funds Consolidated – Fund 430

Exhibit 2A – 2004 Measure H, Series C – Fund 430000 DW

Exhibit 2B – 2012 Measure C, Series A – Fund 430001 DW

Exhibit 2C – 2012 Measure C, Series B – Fund 430002 DW

Exhibit 3 – 5-Year Construction Plan Projects, 2018-2022

SECTION VIII
Proprietary Funds
Pgs. 89-97
Summary of the funds being reported as Enterprise Funds in the Proprietary Funds Group.

Exhibit 1 – Proprietary Funds Consolidated – All Funds
Exhibit 2 - Community Education, Workforce and Economic Development - Fund 591 DW

Exhibit 2A - Community Education, Workforce and Economic Development - Fund 591 WVC

Exhibit 2B - Community Education, Workforce and Economic Development - Fund 591 MC

Exhibit 3 - Entrepreneurial - Fund 597 DW

Exhibit 3A - Entrepreneurial - Fund 597 WVC

Exhibit 3B - Entrepreneurial - Fund 597 MC

Exhibit 3C - Entrepreneurial - Fund 597 DS

SECTION IX  Fiduciary Funds

Summary of the funds included for which the District has fiduciary responsibility over operations.

Exhibit 1 - Fiduciary Funds Consolidated – All Funds

Exhibit 2- Associated Student Trust – Fund 711 DW

Exhibit 2A – Associated Student Trust – Fund 711 WVC

Exhibit 2B – Associated Student Trust - Fund 711 MC

Exhibit 3 – Student Representation Fee Trust – Fund 722 MC

Exhibit 4 – Student Body Center Fee Trust – Fund 731 DW

Exhibit 4A – Student Body Center Fee Trust – Fund 731 WVC

Exhibit 4B – Student Body Center Fee Trust – Fund 731 MC

Exhibit 5 - Financial Aid – Funds 741

Exhibit 6 – Scholarship Funds – Fund 751 & 752

Exhibit 6A –Scholarship – Fund 751 & 752 WVC
Exhibit 6B – Scholarship – Fund 751 & 752 - MC

Exhibit 7 – OPEB Trust – Fund 791 DW

ATTACHMENTS

Attachment A - Consolidated Summary for All Funds, Actual FY 13/14, Actual FY 14/15, Actual FY 15/16, Final Budget FY 16/17

Attachment B - 2016 Budget Calendar

Attachment C – District Organizational Chart

Attachment D – Finance Overview and Banner Account Structure

Attachment E – Glossary of Finance Terms
VICE CHANCELLOR’S
BUDGET MESSAGE
Final Budget FY 16/17

September 6, 2016

VICE CHANCELLOR’S BUDGET MESSAGE

State Budget Information
West Valley-Mission Community College District is one of the 72 locally governed districts in the California Community College (CCC) system. Prior to it becoming a Community Support District, the District’s revenues were dependent on the State’s enrollment-based funding formula. SB 361, established in 2006, revised the CCC’s apportionment allocation formulas to help ensure that district funding rates were equalized at the 90th percentile of the highest funded district. Essentially, the allocation from the state general fund depends on enrollment, which varies from year to year based on the economy, employment rates, and other factors. Once the state budget is approved, the Board of Governors and the State Chancellor’s Office determine the allocations for each district. The allocations are based on revenues from state and local sources, including student fees. How much funding the colleges receive depends on the state’s economy, state general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of state funding for the community colleges is determined by Proposition 98, which guarantees that about 40% of the state general fund is allocated to the K-12 public school systems and community colleges. The share of the Proposition 98 funds for the community colleges varies annually. With the District becoming a Community Support District, it is no longer dependent on the State’s apportionment for the general fund; however, it will continue to receive funding for student services categorical programs.

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

The West Valley-Mission Community College District’s Final Budget for FY 16/17 was developed within an approved timeline and presented to District Council and the Board of Trustees’ Audit and Budget Oversight Committee (ABOC). The revenue assumptions were based on the most current data at the time. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in on-going
expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

State Funding Assumptions
On January 7, 2016, the Governor released the State Budget for FY 16/17.

The Governor proposed for community colleges:
- $114.7 million (2.0% growth) to base apportionments.
- $29.3 million for statutory COLA of 0.47%.
- $248 million for Workforce & CTE.
- $30 million for Basic Skills.
- $289 million for Maintenance and Instructional Equipment (one-time).
- $10 million for institutional effectiveness.
- $1.8 million for apprenticeship.
- $76.3 million to pay down outstanding mandated claims (one-time).
- $25 million for innovation awards (one-time).
- $5 million for zero textbook cost initiatives (one-time).
- $3 million for Telecommunications/Technology Infrastructure.
- Additionally, Proposition 39 provides $45 million for energy efficiency program grants.

On May 13, 2016, the Governor released his May Revision. The following are changes to the January Proposal:
- $29.3 million decrease to reflect a 0% COLA.
- $75 million in additional funds to increase base allocation.
- $29.2 million in additional one-time funds to retire prior mandate claims, which brings the new total to $108.5 million.
- $70.1 million decrease for deferred maintenance and instructional equipment. This lowers the amount to $219.4 million.
- Decrease from $1.8 million to $1.66 million for the apprenticeship program.
- $5 million increase for Telecommunications/Technology Infrastructure.
- $20 million increase for Online Education initiative to support development of courses in the Online Course Exchange (one-time).
- $4.1 million increase for Proposition 39 energy efficiency projects. This increases the total amount to $49.3 million.
On June 27, 2016, the Governor signed the Final State Budget and accompanying trailer bills. Following are changes from the May Revision.

- Allows community supported districts to receive their fair-share of the $62.3 million provided in the 2015-16 budget to increase their ratio of full-time faculty.
- $34.8 million decrease for deferred maintenance and instructional equipment. This lowers the amount to $184.6 million.
- Increase from $1.66 million to $1.8 million for the apprenticeship program.

**West Valley-Mission Community College District Assumptions**
- Categorical program funding would remain the same as FY 15/16. The Final budget will be adjusted when the final allocation is distributed in October 2016.
- State Lottery revenue is projected to be $130 per FTES (unrestricted) and $41 per FTES (restricted).
- Twenty-five percent of total ground lease revenues of the Mission-West Valley Land Corporation is divided between two funds, of which ten percent is allocated to Fund 100 (unrestricted) and fifteen percent is allocated to Fund 120 (restricted).
- Mandate block grants are budgeted at $28 per FTES.
- Proposition 30, Educational Protection Account (EPA) revenue is budgeted at $100 per FTES.
- Growth and restoration funds are not budgeted.
- 5% salary enhancement. Funded entirely from community support funds.
- 303.0 FTE Faculty funded
- FTES target – 14,550
- Outcome of classification/compensation study funded.
- Hire six additional full time faculty with State funds.
- Comply with statutory requirements

The FY 16/17 unrestricted general fund budget is balanced using community support funds.

For the categorical programs, the Final Budget will reflect the same funding level as FY 15/16 and expenditures will match the revenues. Adjustments will be added when apportionment is allocated from the State Chancellor’s Office.
SECTION I
BUDGET OVERVIEW
Section I
Budget Overview

Fund 110 Unrestricted General Fund Revenue
The West Valley-Mission Community College District’s Final Budget for FY 16/17 includes the assumptions and their proposed impacts from the State Budget released on June 27, 2016.

There is no State statutory COLA; however, a 5% salary adjustment for all units has been included in the Budget.

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

Overall, the District’s revenue increased by $14,642,429 when compared to the total revenue from the approved FY 15/16 Final Budget. One reason for the increase is related to the implementation of GASB 68, which requires the recording of revenue and expense for the State’s on-behalf CalSTRS pension contribution. The other major contributor is the increase in property taxes.

In November 2012, voters passed Proposition 30, which authorized two temporary tax increases and created the Education Protection Account (EPA) fund as an offset to State aid. The sales tax will expire on December 31, 2016. The income tax will expire on December 31, 2018. The estimated Educational Protection Account (EPA) amount for FY 16/17 is approximately $1,455,000. This is based on $100 per FTES.

Student enrollment fees are expected to decrease by $189,462 due to the decrease in enrollment. Property tax revenues are expected to increase by approximately $11,671,768 when compared to the FY 15/16 Final Budget.

Lottery revenues have been estimated at $130 per FTES. The revenue for Lottery is estimated at $1,993,378 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 120 for instructional materials.

Non-resident tuition revenues are estimated at $2,198,684. The Board of Trustees approved the non-resident tuition fee at $215 per unit, which increased from $205 in FY 15/16.
For the Final Budget, interest income is expected to increase by $187,293. The cash is invested in a commingled county pool investment portfolio, which averages a yield of 0.83%.

The District has elected to receive the mandated block grant instead of submitting a claim for reimbursement for FY 16/17. The District will receive $28 per FTES to cover compliance costs incurred during FY 16/17, approximately $407,400. The estimated amount is based on the enrollment goal of 14,550 FTES.

The District has set aside community support funds to cover estimated rate increases for CalPERS and Cal STRS through FY 2021-22.

Local revenues, including sub fund 110017, transcript fees in sub fund 110001, ACE reassigned time, CalSTRS on-behalf pension contribution, and utilities rebates have offsetting expenditures.

The Unrestricted General Fund will maintain a reserve of 5% of the unrestricted expenditures. The unrestricted general fund reserve of $5,991,297 reflects an increase of $1,154,858 from the previous fiscal year. The unrestricted general fund also includes a contingency reserve fund of no more than 3% of unrestricted expenditures.

On April 13, 2015, the District Council approved the Community Support Funding Procedure which provides the process to allocate community support funds. As a community supported district, local funding is used to supplement the budget above the State funded level.
**Fund 110 Unrestricted General Fund Expenditures**

The FY 16/17 Unrestricted General Fund revenues exceed the projected expenditures by $188,146. The unrestricted general fund budget is balanced using community support funds.

The District has set aside budget in a contingency holding account to cover the salary enhancements and COLA for bargaining groups who are currently in negotiations and have not finalized agreements as of July 31, 2016.

Adjustments were made for normal step and column advancements as earned by individuals. The total cost of all salaries for the Unrestricted General Fund increased by $9,033,302.

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 15/16 using the full-time faculty obligation number. The Final Budget
includes 303 Full-time Equivalent Faculty (FTEF) in all funds. Also, State funds were set aside to fund full-time faculty hiring.

The funding level from the Associate Faculty Funding Model has increased from the prior fiscal year by $605,977. The efficiency standard was established by District Performance Goals Committee and set at 530 Weekly Student Contact Hours (WSCH)/FTEF for regular courses. The Final Budget uses 530 WSCH/FTEF in its formula for budgetary purposes at an average cost of $28,020/semester (Step 10) to allocate the cost of associate faculty to the colleges. The model has provided additional transparency by including the cost of mandatory benefits.

The District migrated to the CalPERS tiered rate medical plans on January 1, 2015. All employees of the District are covered by CalPERS except for faculty. The District’s maximum contributions are limited to $10,832 for single coverage, $20,128 for two-party coverage, and $25,706 for family coverage, annually. All faculty remain with the current medical plans (Kaiser and Blue Shield) with a composite rate. The District’s maximum composite rate contribution is $18,050 annually. On July 1, 2016, the Kaiser rates are expected to decrease by 0.16% and the Blue Shield rates are expected to increase by 4.04%. The rates for Envision Rx options for prescription will increase by 5.0%. Delta Care HMO and Delta Dental PPO rates will remain the same. Vision Services Plan rates will decrease by 6.7%.

Mandatory benefit rates for budget development for FY 16/17 are as follows:

<table>
<thead>
<tr>
<th>Benefit Plan</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRS - State Retirement System</td>
<td>12.580%</td>
</tr>
<tr>
<td>PERS - Public Employees Retirement System</td>
<td>13.888%</td>
</tr>
<tr>
<td>PERS - POA (Public Safety Officers)</td>
<td>13.495%</td>
</tr>
<tr>
<td>APPLE - Alternative Plan for PT Employees</td>
<td>4.000%</td>
</tr>
<tr>
<td>OASDI - (Social Security)</td>
<td>6.200%</td>
</tr>
<tr>
<td>Medicare</td>
<td>1.450%</td>
</tr>
<tr>
<td>Workers’ Compensation</td>
<td>1.460%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>0.050%</td>
</tr>
</tbody>
</table>

The cost of Retiree Health Benefits is expected to be $8 million. The cost to the unrestricted general fund will remain constant at $7.8 million annually. The District will utilize the Retiree Health Benefit Fund and the OPEB Trust Fund to manage the increased cost.

For FY 16/17, fixed costs were adjusted for known increases at the time of budget development. The fixed costs were reviewed and adopted by District Council on July 11, 2016. The total net change to the fixed cost schedule is an increase of $114,726.
The following pie chart represents the distribution of Unrestricted General Fund expenditures by account code.

**2016-17 Final Budget**

**Unrestricted General Fund Expenditures**

- **Instructional Salaries**: 33.59%
- **Non-Instructional Salaries**: 22.85%
- **Mandatory Benefits**: 12.13%
- **Medical Benefits**: 8.61%
- **Operating Budget**: 22.82%
- Total Salaries and Benefits = 77.18%

---

**CHALLENGES FOR FY 16/17 AND BEYOND**

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

The District has future financial obligations relating to CalSTRS, CalPERS, Lease Revenue Bonds debt payments, and the cost of salary realignment from the classification study.
that has been addressed. In FY 15/16, the District addressed its future financial obligations by setting aside monies from the community support funds (CSF) for CalSTRS/CalPERS rate increases, debt payment and salary improvement. This practice continues in FY 16/17.

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%.

Education Code 84362 states that a district’s expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district’s current expense of education. The 50% law compliance has been a challenge for the past several years. As enrollment declines and operating budgets increase, it has been very challenging for the District to comply with the law. In FY 14/15, the District reported 52.63% and in FY 15/16 it reported 52.15%.

**Enrollment Goal**
Enrollment continues to be the District’s major challenge and opportunity. In FY 14/15 the District reported 13,489 FTES. In FY 15/16, the District reported 13,448 FTES at P3. This is a slight decrease compared to FY 14/15. The District continues to fall below its baseline FTES of 16,098. For FY 16/17, the District’s FTES target is 14,550.

The following chart is a summary of the State Apportionment Attendance Report for the period of July 15, 2016 (P3).
The P-2 State Apportionment Attendance Report will be used by the State Chancellor’s Office to allocate the FY 16/17 Advanced Apportionment Revenue. The P-3 State Apportionment Attendance Report will adjust the final apportionment for FY 15/16. As a community support district, the District will be using the FTES goals to calculate the revenue to be allocated for the FY 16/17 budget.

### Enrollment Goals
The FY 16/17 enrollment goals for the District, which is used to project revenue, total 14,550 FTES. The District’s enrollment goals for both colleges are:

---

### Districtwide FTES Summary Report
P3 Report - FY 2015-2016
California Resident FTES

<table>
<thead>
<tr>
<th></th>
<th>West Valley College</th>
<th>Mission College</th>
<th>Districtwide</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CREDIT FTES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUMMER I - 2015</td>
<td>20.02</td>
<td>33.10</td>
<td>53.11</td>
</tr>
<tr>
<td>SUMMER II - 2016</td>
<td>503.20</td>
<td>694.10</td>
<td>1,197.30</td>
</tr>
<tr>
<td>FALL</td>
<td>2,937.48</td>
<td>2,589.27</td>
<td>5,526.76</td>
</tr>
<tr>
<td>WINTER</td>
<td>233.26</td>
<td>136.96</td>
<td>370.22</td>
</tr>
<tr>
<td>SPRING</td>
<td>2,768.01</td>
<td>2,437.89</td>
<td>5,205.90</td>
</tr>
<tr>
<td><strong>Total Credit FTES</strong></td>
<td>6,461.98</td>
<td>5,891.32</td>
<td>12,353.29</td>
</tr>
<tr>
<td><strong>NON-CREDIT (Positive Attendance)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUMMER I - 2015</td>
<td>45.67</td>
<td>57.01</td>
<td>102.68</td>
</tr>
<tr>
<td>SUMMER II - 2016</td>
<td>0.00</td>
<td>81.47</td>
<td>81.47</td>
</tr>
<tr>
<td>FALL</td>
<td>231.00</td>
<td>175.70</td>
<td>406.70</td>
</tr>
<tr>
<td>SPRING</td>
<td>319.08</td>
<td>184.75</td>
<td>503.83</td>
</tr>
<tr>
<td><strong>Total Non-Credit FTES</strong></td>
<td>595.75</td>
<td>498.93</td>
<td>1,094.69</td>
</tr>
<tr>
<td><strong>Total CA Resident</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credit/Non-Credit FTES</td>
<td>7,057.73</td>
<td>6,390.25</td>
<td>13,447.98</td>
</tr>
<tr>
<td><strong>RAM Allocation</strong></td>
<td>52%</td>
<td>48%</td>
<td></td>
</tr>
</tbody>
</table>

Source: 7/15/16 320 report - Certified on 7/16/16
<table>
<thead>
<tr>
<th></th>
<th>FTES Credit</th>
<th>FTES Non-credit</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mission College</td>
<td>6,291</td>
<td>380</td>
<td>6,721</td>
</tr>
<tr>
<td>West Valley College</td>
<td>7,094</td>
<td>735</td>
<td>7,829</td>
</tr>
</tbody>
</table>

**Balanced Budget**

A significant challenge for FY 16/17 and beyond is re-aligning revenues and expenditures and stabilizing enrollment. The District is balancing its FY 16/17 budget with community support funds.

**Mission and Goals**

The District’s goals for 2015-17 were approved by District Council on June 8, 2015, and are listed below:

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

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

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

4. Review existing RAM with new Community Support funding source.
   a. Metric: Allocate sufficient resources to ensure effective implementation and maintenance of district/college operations.
   b. Maintain a balanced budget with adequate reserves.
   c. Meet requirements for external audit.
d. Ensure equitable distribution of funds between the colleges and district offices.

5. Evaluate classified and administrative staffing levels in key Administrative Services areas to meet current demands, improve deliverables and increase customer satisfaction.
   a. Metric: Increase staffing in IS to meet needs of new ERP and LMS systems.
   b. Increase the number of analysts in key areas to assist District and Colleges research staff with data gathering and analysis.

6. Improve collaboration district-wide through development of joint policies and integrated planning.
   a. Metric: District Academic Senate works with Student Services and Offices of Instruction from both colleges on development of district policies on teaching and learning (e.g. Academic Integrity, Distance Learning Guidelines).
   b. Proposed Fiscal Workgroup takes lead on joint budget development process.
   c. Institutional Effectiveness groups from both colleges hold joint forums to share policies and outcomes.

7. Commitment to improving understanding of participatory governance processes, district policies and procedures by educating all constituent groups with workshops and presentations.
   a. Metric: Flex Day workshops for both campuses, to include all personnel as is feasible.

8. Conduct a collaborative, data-driven analysis to better align annual FTES goal with current and projected enrollment trends.
   a. Metric: Assistance to colleges to secure funding for key positions in instructional support (e.g. SOC’s), custodial services, and building/grounds maintenance.

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

**District Mission Statement**

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

**Mission College Mission Statement**

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

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

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

**West Valley College Mission Statement**

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

---

**ALL FUNDS: RESOURCES AND EXPENDITURES**

The District’s primary financial activities occur in the Unrestricted General Fund and a considerable portion of the Final Budget is dedicated to explaining the activities that are recorded within that fund. However, 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 chart 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.
<table>
<thead>
<tr>
<th></th>
<th>Governmental</th>
<th>Fiduciary</th>
<th>Proprietary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>5,484,441</td>
<td>19,285,398</td>
<td>997,992</td>
<td>25,767,831</td>
</tr>
<tr>
<td>State</td>
<td>36,557,770</td>
<td>590,000</td>
<td>0</td>
<td>37,147,770</td>
</tr>
<tr>
<td>Local</td>
<td>153,494,342</td>
<td>2,345,400</td>
<td>4,870,921</td>
<td>160,710,663</td>
</tr>
<tr>
<td>Transfers In</td>
<td>11,974,035</td>
<td>10,806,834</td>
<td>42,000</td>
<td>22,822,869</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>207,510,588</td>
<td>33,027,632</td>
<td>5,910,913</td>
<td>246,449,133</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Salaries</td>
<td>51,734,296</td>
<td>16,236</td>
<td>345,390</td>
<td>52,095,922</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>29,160,899</td>
<td>911,601</td>
<td>2,887,755</td>
<td>32,960,255</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>36,865,299</td>
<td>293,232</td>
<td>689,135</td>
<td>37,847,666</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>3,495,845</td>
<td>91,422</td>
<td>476,199</td>
<td>4,063,466</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>23,338,733</td>
<td>299,357</td>
<td>4,625,116</td>
<td>28,263,206</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>178,114,253</td>
<td>37,500</td>
<td>263,379</td>
<td>178,415,132</td>
</tr>
<tr>
<td>Grants/Scholarships</td>
<td>982,337</td>
<td>19,851,354</td>
<td>27,500</td>
<td>20,861,191</td>
</tr>
<tr>
<td>Other Outgo</td>
<td>35,949,289</td>
<td>36,000</td>
<td>0</td>
<td>35,985,289</td>
</tr>
<tr>
<td>Transfer Out</td>
<td>22,629,296</td>
<td>148,033</td>
<td>75,480</td>
<td>22,852,809</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>382,270,247</td>
<td>21,684,735</td>
<td>9,389,954</td>
<td>413,344,936</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(174,759,659)</td>
<td>11,342,897</td>
<td>(3,479,041)</td>
<td>(166,895,803)</td>
</tr>
<tr>
<td>Beginning Fund Balance</td>
<td>266,944,326</td>
<td>43,948,365</td>
<td>6,145,562</td>
<td>317,038,255</td>
</tr>
<tr>
<td>Fund Balance Adjustment</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>92,184,667</td>
<td>55,291,262</td>
<td>2,666,523</td>
<td>150,142,452</td>
</tr>
</tbody>
</table>

Page 14
The following chart shows the portion of each fund expressed as a percentage of the District’s total funds.

<table>
<thead>
<tr>
<th>Summary of Expenditures &amp; Transfers</th>
<th>Amount</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted General Fund</td>
<td>119,826,617</td>
<td>28.99%</td>
</tr>
<tr>
<td>Restricted General Fund</td>
<td>27,796,248</td>
<td>6.72%</td>
</tr>
<tr>
<td>Health Service Fund</td>
<td>988,961</td>
<td>0.24%</td>
</tr>
<tr>
<td>Parking Fund</td>
<td>1,732,149</td>
<td>0.42%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>49,892,452</td>
<td>12.07%</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>180,100,181</td>
<td>43.57%</td>
</tr>
<tr>
<td>Child Development Fund</td>
<td>1,933,639</td>
<td>0.47%</td>
</tr>
<tr>
<td><strong>Fiduciary</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associate Student Body</td>
<td>181,000</td>
<td>0.04%</td>
</tr>
<tr>
<td>Student Representation Fee</td>
<td>44,967</td>
<td>0.01%</td>
</tr>
<tr>
<td>Campus Center Fund</td>
<td>1,292,370</td>
<td>0.31%</td>
</tr>
<tr>
<td>Financial Aid</td>
<td>19,875,398</td>
<td>4.81%</td>
</tr>
<tr>
<td>Scholarship Fund</td>
<td>255,000</td>
<td>0.06%</td>
</tr>
<tr>
<td>Trust Fund</td>
<td>36,000</td>
<td>0.01%</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td>9,389,954</td>
<td>2.27%</td>
</tr>
<tr>
<td><strong>Total Expenditures and Transfers</strong></td>
<td>413,344,936</td>
<td>100.00%</td>
</tr>
<tr>
<td>DATATEL #</td>
<td>Object</td>
<td>100</td>
</tr>
<tr>
<td>-----------</td>
<td>--------</td>
<td>-----</td>
</tr>
<tr>
<td>FT Instructors Teaching</td>
<td>51110</td>
<td>238.87</td>
</tr>
<tr>
<td>FT Couns. Lib. In Load Teach</td>
<td>51111</td>
<td>1.60</td>
</tr>
<tr>
<td>FT Lab Faculty Specialist</td>
<td>51115</td>
<td>2.80</td>
</tr>
<tr>
<td><strong>Total Instructional Faculty</strong></td>
<td>243.27</td>
<td>2.50</td>
</tr>
<tr>
<td>Department Chair</td>
<td>51224</td>
<td>5.37</td>
</tr>
<tr>
<td>Division Chair</td>
<td>51225</td>
<td>6.00</td>
</tr>
<tr>
<td>FT faculty Coord.</td>
<td>51229</td>
<td>1.50</td>
</tr>
<tr>
<td>FT Faculty Counselors</td>
<td>51230</td>
<td>22.00</td>
</tr>
<tr>
<td>FT Academic Non-Teaching</td>
<td>51232</td>
<td>3.62</td>
</tr>
<tr>
<td>FT Fac -Librarian</td>
<td>51235</td>
<td>7.00</td>
</tr>
<tr>
<td><strong>Total Non-Instructional Faculty</strong></td>
<td>45.49</td>
<td>11.74</td>
</tr>
<tr>
<td><strong>Total Faculty</strong></td>
<td>288.76</td>
<td>14.24</td>
</tr>
<tr>
<td>Classified FT</td>
<td>52110</td>
<td>153.29</td>
</tr>
<tr>
<td>FT Class Instr. Aid</td>
<td>52210</td>
<td>18.32</td>
</tr>
<tr>
<td><strong>Total Classified</strong></td>
<td>171.61</td>
<td>35.28</td>
</tr>
<tr>
<td>FT Academic Admin./Deans</td>
<td>51210</td>
<td>18.82</td>
</tr>
<tr>
<td>FT Class Mgmt</td>
<td>52120</td>
<td>15.20</td>
</tr>
<tr>
<td><strong>Total Administrators</strong></td>
<td>34.02</td>
<td>7.13</td>
</tr>
<tr>
<td>FT Class Police Salaries</td>
<td>52130</td>
<td>3.15</td>
</tr>
<tr>
<td>FT Class Supervisor</td>
<td>52150</td>
<td>16.31</td>
</tr>
<tr>
<td>FT Class Confidential</td>
<td>52160</td>
<td>17.00</td>
</tr>
<tr>
<td>Board Members</td>
<td>52311</td>
<td>9.00</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>539.84</td>
<td>61.22</td>
</tr>
<tr>
<td><strong>2014-2015 Totals</strong></td>
<td>544.11</td>
<td>53.66</td>
</tr>
<tr>
<td><strong>Increase/(Decrease) from 2014-15</strong></td>
<td>(4.27)</td>
<td>7.56</td>
</tr>
</tbody>
</table>
Chart B  
**Full Time Equivalent Staff Positions**  
**All Funds Consolidated Totals**  
**As of June 30, 2016**

<table>
<thead>
<tr>
<th>BANNER #</th>
<th>Object</th>
<th>110</th>
<th>12x, 13x</th>
<th>138</th>
<th>139</th>
<th>330</th>
<th>430</th>
<th>591</th>
<th>597</th>
<th>731</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>FT Instructors Teaching</td>
<td>110010</td>
<td>236.21</td>
<td>1.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>237.71</td>
</tr>
<tr>
<td>FT Counselors &amp; Library In Load Teach</td>
<td>110011</td>
<td>1.60</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.60</td>
</tr>
<tr>
<td>FT Lab Faculty Specialist</td>
<td>110015</td>
<td>2.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.00</td>
</tr>
<tr>
<td><strong>Total Instructional Faculty</strong></td>
<td></td>
<td>239.81</td>
<td>1.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>241.31</td>
<td></td>
</tr>
<tr>
<td>Department Chair</td>
<td>120024</td>
<td>5.53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5.53</td>
</tr>
<tr>
<td>Division Chair</td>
<td>120025</td>
<td>5.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5.50</td>
</tr>
<tr>
<td>FT Faculty Coordinators</td>
<td>120029</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.00</td>
</tr>
<tr>
<td>FT Faculty Counselors</td>
<td>120030</td>
<td>22.30</td>
<td>13.16</td>
<td>0.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>35.96</td>
</tr>
<tr>
<td>FT Academic Non-Teaching</td>
<td>120032</td>
<td>3.62</td>
<td>1.08</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4.70</td>
</tr>
<tr>
<td>FT Faculty - Librarian</td>
<td>120035</td>
<td>9.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9.00</td>
</tr>
<tr>
<td><strong>Total Non-Instructional Faculty</strong></td>
<td></td>
<td>46.95</td>
<td>14.24</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.50</td>
<td>0.00</td>
<td>0.00</td>
<td>61.69</td>
</tr>
<tr>
<td><strong>Total Faculty</strong></td>
<td></td>
<td>286.76</td>
<td>15.74</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.50</td>
<td>0.00</td>
<td>0.00</td>
<td>303.00</td>
</tr>
<tr>
<td>FT Classified</td>
<td>210010</td>
<td>158.61</td>
<td>41.98</td>
<td>4.28</td>
<td>6.65</td>
<td>16.53</td>
<td>4.48</td>
<td>8.82</td>
<td>2.08</td>
<td>5.60</td>
<td>249.04</td>
</tr>
<tr>
<td>FT Classified Instructional Aid</td>
<td>220000</td>
<td>20.39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20.39</td>
</tr>
<tr>
<td><strong>Total Classified</strong></td>
<td></td>
<td>179.00</td>
<td>41.98</td>
<td>4.28</td>
<td>6.65</td>
<td>16.53</td>
<td>4.48</td>
<td>8.82</td>
<td>2.08</td>
<td>5.60</td>
<td>269.42</td>
</tr>
<tr>
<td>FT Academic Admin./Deans</td>
<td>120010</td>
<td>19.17</td>
<td>4.28</td>
<td>2.00</td>
<td></td>
<td></td>
<td>0.20</td>
<td>0.25</td>
<td>0.10</td>
<td></td>
<td>26.00</td>
</tr>
<tr>
<td>FT Classified Management</td>
<td>210020</td>
<td>15.20</td>
<td>5.50</td>
<td>0.55</td>
<td>1.20</td>
<td>3.05</td>
<td>4.50</td>
<td></td>
<td></td>
<td></td>
<td>30.00</td>
</tr>
<tr>
<td><strong>Total Administrators</strong></td>
<td></td>
<td>34.37</td>
<td>9.78</td>
<td>2.00</td>
<td>0.55</td>
<td>1.20</td>
<td>3.05</td>
<td>4.70</td>
<td>0.25</td>
<td>0.10</td>
<td>56.00</td>
</tr>
<tr>
<td>FT Classified Police</td>
<td>210030</td>
<td>3.15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3.15</td>
</tr>
<tr>
<td>FT Classified Supervisors</td>
<td>210050</td>
<td>15.71</td>
<td>5.27</td>
<td>1.55</td>
<td></td>
<td></td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td>26.00</td>
</tr>
<tr>
<td>FT Classified Confidential</td>
<td>210060</td>
<td>18.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18.00</td>
</tr>
<tr>
<td>Board Members</td>
<td>230011</td>
<td>9.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9.00</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td></td>
<td>545.98</td>
<td>72.78</td>
<td>6.28</td>
<td>12.60</td>
<td>17.73</td>
<td>7.53</td>
<td>15.02</td>
<td>2.33</td>
<td>8.18</td>
<td>688.42</td>
</tr>
<tr>
<td><strong>2015-2016 Totals</strong></td>
<td></td>
<td>539.84</td>
<td>61.22</td>
<td>6.28</td>
<td>12.60</td>
<td>17.45</td>
<td>7.69</td>
<td>15.92</td>
<td>1.53</td>
<td>8.38</td>
<td>664.34</td>
</tr>
<tr>
<td><strong>Increase/(Decrease) from 2015-16</strong></td>
<td></td>
<td>6.14</td>
<td>11.56</td>
<td>0.00</td>
<td>0.00</td>
<td>0.28</td>
<td>(0.16)</td>
<td>(0.90)</td>
<td>0.80</td>
<td>(0.21)</td>
<td>24.08</td>
</tr>
</tbody>
</table>
SECTION II
BUDGET DEVELOPMENT
Section II
Budget Development

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

The Board of Trustees provides budget guidance to the Chancellor, who in turn works with the College Presidents and the Vice Chancellor to develop a budget consistent with the Board’s guidance. A budget workshop for the Board of Trustees was held on February 16, 2016. A Budget Calendar, Attachment B, is followed to prepare the Tentative and Final Budgets. In development of the budget for the fiscal year, the District uses the goals established by the Board of Trustees.

The District Strategic Plan presents a district-wide framework for planning and decision making. The plan presents a statement of common values, vision and mission, and a shared set of strategic directions for the future. This plan was last updated in March 2011. The Educational and Facilities Master Plan for West Valley College was completed in 2015. This fiscal year, Mission College started to update its 2008 Educational and Facilities Master Plan. The elements of these plans are considered when the Chancellor develops his annual goals.

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

On July 1, 2016, the District implemented Banner as its primary Finance system. The format for the account structure slightly changed to accommodate the functions within Banner. 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 21 digit string of accounts in Colleague. The string of accounts in Banner has 24 digits. See below for components of the account string.

Colleague:

XXX - XXXXXX - XXX - XXXXX - XXX
Fund - Cost Center - Tops Code - Object Code - Grant Code
Banner:

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

**Fund** – The fund field consists of six numeric 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 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.

The Final Budget book was developed using the Banner structure. The most significant change was to the fund structure. Reference attachment D in the back of the budget book for the crosswalk of the funds from Colleague to Banner.

---

**ALLOCATION OF FUNDS WITHIN THE DISTRICT**

On May 13, 2013, the District Council approved the Resource Allocation Model (RAM), which is used in developing the District’s budget.

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.
RESOURCES ALLOCATION MODEL NARRATIVE

The Revenue Allocation Model (RAM) Concept was presented to District Council on October 11, 2011. At that time a decision was made to form a RAM task force to take the RAM concept from the initial presentation framework to a fully developed District-wide Resource Allocation Model. The Resource Allocation Model presented herein closely follows the State of California’s funding model established in Senate Bill 361 (SB 361) in that a basic allocation and FTES are the drivers of the model.
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 Final 
Budget are projected based on the best information available at that point in time. 
Projections of resources for the Final 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 fee)
- **Land Corporation** - The Mission West Valley Land Corporation provides twenty-five percent of the total lease revenue to the District. Forty percent of the amount allocated to the District is allocated to the Unrestricted General Fund. The balance is allocated to the Restricted General Fund as follows: 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 (Sub Fund 110017)** - 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
- Sub Fund 110017 (material fees)
- Faculty Travel and Conference

**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 Budget 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 is currently being funded at approximately fifteen to sixteen percent of 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 FTES ratio from the prior year 320 Report at P2 for the Tentative Budget and P3 for the Final Budget. The funds will be allocated to the individual college departments based on the colleges’ strategic planning, which includes participatory governance process. The three different categories of funding are Fixed Cost, Classified/Administrator Salaries and Benefits, and the Operating Budget.

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

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

**REVIEW OF THE ALLOCATION MODEL:**
The effectiveness of the model will be evaluated annually by District and college staff and presented to District Council for discussions and modifications if needed.

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

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

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

- If the shortfall is caused by unexpected State fiscal conditions, the contingency reserve will be used to mitigate the shortfall upon Board approval. A plan to balance the budget shall be recommended by the Vice Chancellor of Administrative Services.

**TIMELINE:**

**Tentative Budget Development**
- November  WSCH efficiency goal
- April        RAM model simulation for next fiscal year

**Final Budget Development**
- July            RAM model simulation for next fiscal year

---

**BUDGET ADJUSTMENTS**

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

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

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

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

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

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

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

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

**Exhibit 2** is the Unrestricted General Fund revenue projection.
**Exhibit 3** is the formula (for budgetary purposes) to allocate the cost of the Associate Faculty to the Colleges in order to meet FTES goals. This exhibit is referred to as the Associate Faculty Funding Model and the result of the calculation is included in the Resource Allocation Model. The narrative describing the model is also included in the exhibit. The model was approved at District Council on July 11, 2016.

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

**Exhibit 5** illustrates the fixed cost allocation to each location.

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

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

<table>
<thead>
<tr>
<th></th>
<th>Final Budget</th>
<th>Working Budget</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2015-16</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td></td>
<td>$</td>
<td>$7,367</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
<td>$</td>
</tr>
<tr>
<td>860: State</td>
<td>5,329,068</td>
<td>7,758,075</td>
<td>7,662,910</td>
<td>8,695,990</td>
</tr>
<tr>
<td>880: Local</td>
<td>100,042,597</td>
<td>108,414,841</td>
<td>108,210,198</td>
<td>111,318,105</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$105,371,665 $116,172,916</td>
<td>$115,880,475</td>
<td>$120,014,095</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$41,281,315</td>
<td>$40,905,034</td>
<td>$40,232,660</td>
<td>$47,692,682</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>19,273,381</td>
<td>21,064,493</td>
<td>20,590,973</td>
<td>25,072,424</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>1,181,569</td>
<td>927,622</td>
<td>789,935</td>
<td>1,041,729</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>8,791,407</td>
<td>9,669,362</td>
<td>9,262,167</td>
<td>8,932,316</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>148,418</td>
<td>1,136,395</td>
<td>1,254,727</td>
<td>245,707</td>
</tr>
<tr>
<td>700: Other Student Aid/Other Outgo</td>
<td>372,963</td>
<td>124,380</td>
<td>130,002</td>
<td>101,976</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>8,372,347</td>
<td>17,142,985</td>
<td>17,144,325</td>
<td>16,810,462</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$96,728,786</td>
<td>$108,088,066</td>
<td>$106,196,374</td>
<td>$119,826,617</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$8,642,879</td>
<td>$8,084,850</td>
<td>$9,684,101</td>
<td>$187,478</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$29,488,097</td>
<td>$29,488,097</td>
<td>$29,488,097</td>
<td>$39,172,198</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$38,130,976</td>
<td>$37,572,947</td>
<td>$39,172,198</td>
<td>$39,359,676</td>
</tr>
<tr>
<td><strong>Nonspendable Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepays</td>
<td>$46,828</td>
<td>$46,828</td>
<td>$87,347</td>
<td>$</td>
</tr>
<tr>
<td><strong>Assigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assigned to Banked Leave Liability</td>
<td>5,683,749</td>
<td>5,683,749</td>
<td>5,683,749</td>
<td>5,683,749</td>
</tr>
<tr>
<td>Assigned to Fund 001/017</td>
<td>63,447</td>
<td>63,447</td>
<td>204,644</td>
<td>204,644</td>
</tr>
<tr>
<td>Assigned to Faculty Travel &amp; Conference</td>
<td>50,000</td>
<td>50,000</td>
<td>83,773</td>
<td>100,000</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve at 5%</td>
<td>4,836,439</td>
<td>5,404,403</td>
<td>5,309,819</td>
<td>5,991,331</td>
</tr>
<tr>
<td>Contingency Reserve (no more than 3%)</td>
<td>2,436,727</td>
<td>1,429,353</td>
<td>2,687,747</td>
<td>3,594,799</td>
</tr>
<tr>
<td>Committed Community Support Funds</td>
<td>5,196,235</td>
<td>1,648,509</td>
<td>1,648,509</td>
<td>-</td>
</tr>
<tr>
<td>Community Support Fund Reserve</td>
<td>16,559,131</td>
<td>19,988,238</td>
<td>19,988,238</td>
<td>17,931,039</td>
</tr>
<tr>
<td>COLA Holding</td>
<td>444,062</td>
<td>444,062</td>
<td>444,062</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service Reserve - LRB 2011</td>
<td>200,000</td>
<td>200,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Board Elections</td>
<td>145,000</td>
<td>145,000</td>
<td>205,595</td>
<td>65,595</td>
</tr>
<tr>
<td>PERS and STRS Pension Rate Increase</td>
<td>2,469,358</td>
<td>2,469,358</td>
<td>2,828,715</td>
<td>5,788,520</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$38,130,976</td>
<td>$37,572,947</td>
<td>$39,172,198</td>
<td>$39,359,676</td>
</tr>
</tbody>
</table>
West Valley College

### Final Budget 2016-2017
Unrestricted General Fund 110

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>248,901</td>
<td>295,003</td>
<td>83,793</td>
<td>133,351</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 248,901</td>
<td>$ 295,003</td>
<td>$ 83,793</td>
<td>$ 133,351</td>
</tr>
</tbody>
</table>

|                      |                       |                        |                |                      |
| **Expenditures**     |                       |                        |                |                      |
| 100: Academic Salaries | $ 21,944,062         | $ 22,314,626           | $ 21,598,192   | $ 22,064,551         |
| 300: Employee Benefits | 8,036,418         | 7,427,175              | 7,402,604      | 8,737,234            |
| 400: Supplies and Materials | 516,799          | 279,138                | 176,856        | 260,368              |
| 500: Other Operating Expenses | 1,087,485     | 1,072,899              | 1,043,266      | 833,229              |
| 600: Capital Outlay  | 15,650                | 974,872                | 1,046,686      | 5,819                |
| 700: Other Student Aid/Other Outgo | 66,387      | 66,387                 | 67,743         | 43,983               |
| 730: Transfer Out    | -                      | -                      | -              | -                    |
| **Total Expenditures** | $ 35,988,999        | $ 36,507,276           | $ 35,443,795   | $ 36,638,353         |

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

Mission College

### Final Budget 2016-2017
Unrestricted General Fund 110

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>168,738</td>
<td>170,228</td>
<td>67,058</td>
<td>217,156</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 168,738</td>
<td>$ 170,228</td>
<td>$ 67,058</td>
<td>$ 217,156</td>
</tr>
</tbody>
</table>

|                      |                       |                        |                |                      |
| **Expenditures**     |                       |                        |                |                      |
| 100: Academic Salaries | $ 18,637,739         | $ 18,672,788           | $ 18,973,963   | $ 18,966,944         |
| 200: Non-Instructional Salaries | 4,202,965  | 4,247,660              | 4,086,564      | 4,415,248            |
| 300: Employee Benefits | 7,064,481         | 7,073,048              | 6,690,592      | 7,733,855            |
| 400: Supplies and Materials | 231,109          | 238,012                | 219,676        | 302,500              |
| 500: Other Operating Expenses | 653,114       | 952,386                | 828,269        | 948,503              |
| 600: Capital Outlay  | 25,291                | 20,731                 | 70,008         | 82,411               |
| 700: Other Student Aid/Other Outgo | 56,593       | 56,593                 | 57,552         | 56,593               |
| 730: Transfer Out    | -                      | -                      | -              | -                    |
| **Total Expenditures** | $ 30,871,292        | $ 31,264,997           | $ 30,932,403   | $ 32,506,054         |
West Valley-Mission Community College District  
Final Budget 2016-2017  
Unrestricted General Fund 110

**District Services**

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>$7,367</td>
</tr>
<tr>
<td>860: State</td>
<td>5,329,068</td>
<td>7,758,075</td>
<td>7,662,910</td>
<td>8,695,990</td>
</tr>
<tr>
<td>880: Local</td>
<td>99,624,958</td>
<td>107,949,610</td>
<td>108,059,347</td>
<td>110,967,598</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$104,954,026</td>
<td>$115,707,685</td>
<td>$115,729,624</td>
<td>$119,663,588</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                      |                        |                |                      |
| 100: AcademicSalaries| $699,514             | $(82,380)              | $(339,495)     | $6,661,187           |
| 200: Non-Instructional Salaries | 8,782,223 | 8,497,956 | 8,594,573 | 10,820,904 |
| 300: Employee Benefits | 4,172,482   | 6,564,270   | 6,497,777    | 8,601,335           |
| 400: Supplies and Materials | 433,661    | 410,472    | 393,403      | 478,861             |
| 500: Other Operating Expenses | 7,050,808 | 7,644,077 | 7,390,632 | 7,150,584           |
| 600: Capital Outlay   | 107,477    | 140,792    | 138,033      | 157,477             |
| 700: Other Student Aid/Other Outgo | 249,983    | 1,400      | 4,707        | 1,400               |
| 730: Transfer Out     | 8,372,347  | 17,139,206 | 17,140,546   | 16,810,462          |
| **Total Expenditures**| $29,868,495 | $40,315,793 | $39,820,176  | $50,682,210        |

Note: Amounts listed above includes Districtwide fixed cost.
### Revenues Available for Allocation

#### State Computational Revenue:
- **State Apportionment:** $0 - $0
- **Educational Protection Account (EPA):**
  - 2015-2016: $1,489,700
  - 2016-2017: $1,455,000
- **Full-Time Faculty Hiring:**
  - 2015-2016: $8,133,762
  - 2016-2017: $7,944,300
- **Enrollment Fees:**
  - 2015-2016: $88,305,349
  - 2016-2017: $99,977,117
- **Property Taxes:**
  - 2015-2016: $(19,290,458)
  - 2016-2017: $(30,821,858)
- **Less Property Taxes Excess:**
  - 2015-2016: $(19,290,458)
  - 2016-2017: $(30,821,858)

**Total Computational Revenue:**
- 2015-2016: $78,638,353
- 2016-2017: $79,401,445

#### Other State Apportionment Revenues:
- **Part-Time Faculty Office Hours:**
  - 2015-2016: $137,457
  - 2016-2017: $0
- **Part-Time Faculty Compensation:**
  - 2015-2016: $335,291
  - 2016-2017: $290,087
- **Lottery Estimated Funding:**
  - 2015-2016: $1,911,000
  - 2016-2017: $1,993,378
- **Mandated Cost Block Grant @ $28/FTES:**
  - 2015-2016: $417,116
  - 2016-2017: $407,400
- **Mandated Cost Block Grant one-time:**
  - 2015-2016: $529,176
  - 2016-2017: $0

#### Other Local Revenues:
- **Non-Resident Tuition @ $204/unit:**
  - 2015-2016: $1,995,123
  - 2016-2017: $2,198,684
- **Interest:**
  - 2015-2016: $230,000
  - 2016-2017: $417,293
- **Misc. Student Fees (web processing fee, NSF fee):**
  - 2015-2016: $112,000
  - 2016-2017: $110,275
- **Land Corporation Lease Revenue Income:**
  - 2015-2016: $486,973
  - 2016-2017: $577,410

**Total Other Revenues:**
- 2015-2016: $6,154,136
- 2016-2017: $5,994,527

#### Community Support Funds - Budget Support
- **Designated for COLA Holding:**
  - 2015-2016: $(444,062)
  - 2016-2017: $(447,691)
- **Base Allocation set aside for CalPERS/CalSTRS rate incr.:**
  - 2015-2016: $(2,469,358)
  - 2016-2017: $(2,959,805)
- **Mandated Cost Block Grant one-time:**
  - 2015-2016: $(529,176)
  - 2016-2017: $0
  - **Full-Time Faculty Hiring:**
  - 2015-2016: $(846,886)
  - 2016-2017: $0

**Total Unrestricted General Fund Revenue for RAM Allocation:**
- 2015-2016: $95,249,696

#### Revenues with Offsetting Expenditures
- **ACE Re-assign time reimbursement:**
  - 2015-2016: $112,080
  - 2016-2017: $78,400
- **Utilities Rebates - Solar Project:**
  - 2015-2016: $759,000
  - 2016-2017: $174,269
- **Transcript Fees Fund 001:**
  - 2015-2016: $270,000
  - 2016-2017: $219,739
- **Sub-Fund 017:**
  - 2015-2016: $147,639
  - 2016-2017: $130,768
- **CalSTRS On-Behalf Pension Contribution (GASB 68):**
  - 2015-2016: $0
  - 2016-2017: $3,193,089

**Total Revenues with Offsetting Expenditures:**
- 2015-2016: $6,929,016
- 2016-2017: $19,784,610

#### Community Support Fund and TCR Allocation
- **TCR - COLA Holding:**
  - 2015-2016: $444,062
  - 2016-2017: $447,691
- **TCR - Full-Time Faculty Hiring:**
  - 2015-2016: $0
  - 2016-2017: $846,886
- **CSF - Temporary CSF Allocation:**
  - 2015-2016: $5,196,235
  - 2016-2017: $14,693,768

**Total Revenues with Offsetting Expenditures:**
- 2015-2016: $6,929,016
- 2016-2017: $19,784,610

**Base Allocation set aside for CalPERS/CalSTRS:**
- 2015-2016: $2,469,358
- 2016-2017: $2,959,805

**Change in CSF (shortfall)/Surplus:**
- 2015-2016: $723,596
- 2016-2017: $(2,395,612)

**Total Unrestricted General Fund Revenues:**
- 2015-2016: $105,371,666
- 2016-2017: $120,014,095
### Section 1: Resident Credit Full-Time Equivalent Student (FTES)

<table>
<thead>
<tr>
<th></th>
<th>Mission College</th>
<th>West Valley College</th>
<th>Districtwide Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Resident Credit FTES Enrollment Goal</td>
<td>6,291</td>
<td>7,094</td>
<td>13,385</td>
</tr>
</tbody>
</table>

Calculate Weekly Student Contact Hours (WSCH)

\[
\text{Annual WSCH} = \left( \frac{\text{FTES} \times 525}{16.2} \right)
\]

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Less WSCH from Exempt Courses (from section 2)</td>
<td>(6,610)</td>
<td>(2,125)</td>
<td>(8,735)</td>
</tr>
<tr>
<td>Less WSCH from New Courses (from section 2)</td>
<td>(1,200)</td>
<td>(1,200)</td>
<td>(2,400)</td>
</tr>
<tr>
<td>Less WSCH from ISA Agreements (FTES x 525)/16.2</td>
<td>(1,620)</td>
<td>(3,241)</td>
<td>(4,861)</td>
</tr>
<tr>
<td>Total Annual WSCH</td>
<td>194,445</td>
<td>223,332</td>
<td>417,777</td>
</tr>
</tbody>
</table>

Efficiency Target (520 + 10)

\[\text{Annual FTEF} = \frac{\text{WSCH}}{\text{Efficiency Target}}\]

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-Time Instructional Faculty (Position Control: 16/17 Final Budget 8/28/16 - Object 110010, 110011, Fund 110)</td>
<td>114,500</td>
<td>124,356</td>
<td>238,856</td>
</tr>
<tr>
<td>In-Load Instruction, Academic Non-Instruct. (Counselors &amp; Librarians)</td>
<td>2,500</td>
<td>2,000</td>
<td>4,500</td>
</tr>
<tr>
<td>FT Faculty with Overload Contracts Accrued as Banked Leave</td>
<td>15,050</td>
<td>13,970</td>
<td>29,020</td>
</tr>
<tr>
<td>Total Full-Time Instructional FTEF, per semester</td>
<td>132,050</td>
<td>140,326</td>
<td>272,376</td>
</tr>
</tbody>
</table>

1 Full-Time Faculty position = 2.0 Faculty load per year (1.0 per semester)

**Total Annual FT Instructional FTEF (semester x 2)**

\[\text{Total Annual FT Instructional FTEF} = \frac{\text{Annual FTEF}}{1.0} \times 2\]

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Annual Associate Faculty FTEF (a-b)</td>
<td>102,777</td>
<td>140,730</td>
<td>243,507</td>
</tr>
</tbody>
</table>

Associate Faculty Funding Rate (Step 10)

\[\text{Total Allocation for Resident Credit FTES} = \frac{\text{Total Annual FT Instructional FTEF}}{1.0} \times 2\]

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Allocation for Resident Credit FTES</td>
<td>2,879,812</td>
<td>3,943,255</td>
<td>6,823,066</td>
</tr>
</tbody>
</table>

### Section 2: Special "Exempt" Category

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt Course WSCH (Dist. Enroll. Mngt. Comm.)</td>
<td>6,610</td>
<td>2,125</td>
<td>8,735</td>
</tr>
<tr>
<td>New Program or Course WSCH (Dist. Enroll. Mngt. Comm.)</td>
<td>1,200</td>
<td>1,200</td>
<td>2,400</td>
</tr>
<tr>
<td>Total WSCH for Exempt and New Courses</td>
<td>7,810</td>
<td>3,325</td>
<td>11,135</td>
</tr>
<tr>
<td>Exempt Course Efficiency Factor</td>
<td>300</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>Special Exempt FTEF</td>
<td>26,033</td>
<td>11,083</td>
<td>37,116</td>
</tr>
<tr>
<td>Associate Faculty Funding Rate (Step 10)</td>
<td>$28,020</td>
<td>$28,020</td>
<td>$28,020</td>
</tr>
<tr>
<td>Total Allocation for Special Categories</td>
<td>$729,445</td>
<td>$310,546</td>
<td>$1,039,990</td>
</tr>
</tbody>
</table>

### Section 3: Reassigned Time, Substitutes, Sabbaticals

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Division/Department Chair, per contract</td>
<td>12.335</td>
<td>12.335</td>
<td>24.670</td>
</tr>
<tr>
<td>Shared Governance (0.8 FTEF each semester per college)</td>
<td>1.600</td>
<td>1.600</td>
<td>3.200</td>
</tr>
<tr>
<td>Accreditation (during accreditation cycle 0.8 FTEF)</td>
<td>0.200</td>
<td>0.200</td>
<td>0.400</td>
</tr>
<tr>
<td>Faculty Negotiator, per contract (0.8 FTEF each semester, 1.6 FTEF annually)</td>
<td>0.800</td>
<td>0.800</td>
<td>1.600</td>
</tr>
<tr>
<td>Substitutes (FT Instructional Sick Leave)</td>
<td>4.000</td>
<td>4.000</td>
<td>8.000</td>
</tr>
<tr>
<td>Sabbaticals (semesters)</td>
<td>2.000</td>
<td>-</td>
<td>2.000</td>
</tr>
<tr>
<td>Total Reassigned, Substitutes, Sabbaticals FTEF</td>
<td>20.935</td>
<td>18.935</td>
<td>39.870</td>
</tr>
<tr>
<td>Associate Faculty Funding Rate (Step 10)</td>
<td>$28,020</td>
<td>$28,020</td>
<td>$28,020</td>
</tr>
<tr>
<td>Total Allocation for Reassigned Time, Substitutes, Sabbaticals</td>
<td>$586,599</td>
<td>$530,559</td>
<td>$1,117,157</td>
</tr>
</tbody>
</table>

### Section 4: Instructional Service Agreements (ISA)

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ISA FTES</td>
<td>50</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>ISA Agreement Agency Fee</td>
<td>$145,277</td>
<td>-</td>
<td>$145,277</td>
</tr>
</tbody>
</table>

### Section 5: Non-Resident FTES

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Resident FTES Goals (15/16 P2-320 Report)</td>
<td>281</td>
<td>156</td>
<td>437</td>
</tr>
<tr>
<td>Non-Resident WSCH = [(FTES x 525)/16.2]</td>
<td>9,106</td>
<td>5,056</td>
<td>14,162</td>
</tr>
<tr>
<td>Efficiency Target (520 + 10)</td>
<td>530</td>
<td>530</td>
<td>530</td>
</tr>
<tr>
<td>Total Annual FT for Non-Resident FTES</td>
<td>17.182</td>
<td>9.539</td>
<td>26.721</td>
</tr>
<tr>
<td>Associate Faculty Funding Rate (Step 10)</td>
<td>$28,020</td>
<td>$28,020</td>
<td>$28,020</td>
</tr>
<tr>
<td>Total Allocation for Non-Resident FTES</td>
<td>$481,441</td>
<td>$267,277</td>
<td>$748,718</td>
</tr>
</tbody>
</table>

*West Valley-Mission Community College District*

*Final Budget 2016-2017*

*Associate Faculty Funding Model*

*Page 34*
### Section 6: Resident Non-Credit FTES

<table>
<thead>
<tr>
<th></th>
<th>Mission College</th>
<th>West Valley College</th>
<th>Districtwide Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Credit FTES Goal</td>
<td>380</td>
<td>735</td>
<td>1,115</td>
</tr>
<tr>
<td>WSCH = (FTES x 525)/16.2</td>
<td>12,315</td>
<td>23,819</td>
<td>36,134</td>
</tr>
<tr>
<td>Efficiency Target (520 + 10)</td>
<td>530</td>
<td>530</td>
<td>530</td>
</tr>
<tr>
<td>Total FTEF = WSCH / Efficiency</td>
<td>23.235</td>
<td>44.942</td>
<td>68.178</td>
</tr>
<tr>
<td>Associate Faculty Funding Rate (Step 10)</td>
<td>$28,020</td>
<td>$28,020</td>
<td>$28,020</td>
</tr>
<tr>
<td>Total Allocation for Non-Credit FTES Funding</td>
<td>$651,059</td>
<td>$1,259,285</td>
<td>$1,910,343</td>
</tr>
</tbody>
</table>

#### Summary of Associate Faculty Funding

<table>
<thead>
<tr>
<th>Description</th>
<th>Mission College</th>
<th>West Valley College</th>
<th>Districtwide Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate Faculty Budget, Resident Credit FTES (c)</td>
<td>2,879,812</td>
<td>3,943,255</td>
<td>6,823,066</td>
</tr>
<tr>
<td>Associate Faculty Budget, Special Categories (e)</td>
<td>729,445</td>
<td>310,546</td>
<td>1,039,990</td>
</tr>
<tr>
<td>Associate Faculty Budget, Reassigned, etc. (f)</td>
<td>586,599</td>
<td>530,559</td>
<td>1,117,157</td>
</tr>
<tr>
<td>Associate Faculty Budget, Non-Resident FTES (h)</td>
<td>481,441</td>
<td>267,277</td>
<td>748,718</td>
</tr>
<tr>
<td>Resident Non-Credit FTES Funding (d)</td>
<td>651,059</td>
<td>1,259,285</td>
<td>1,910,343</td>
</tr>
<tr>
<td>Total Associate Faculty Salary</td>
<td>$5,328,354</td>
<td>$6,310,920</td>
<td>$11,639,275</td>
</tr>
<tr>
<td>Associate Faculty Mandatory Benefits @ 15.540%</td>
<td>$828,026</td>
<td>$980,717</td>
<td>$1,808,743</td>
</tr>
<tr>
<td>Total Associate Faculty Funding Excluding ISA Agreements</td>
<td>$6,156,381</td>
<td>$7,291,637</td>
<td>$13,448,018</td>
</tr>
<tr>
<td>ISA Agreements</td>
<td>$145,277</td>
<td>-</td>
<td>$145,277</td>
</tr>
<tr>
<td>Total Associate Faculty Funding Including ISA Agreements</td>
<td>$6,301,658</td>
<td>$7,291,637</td>
<td>$13,593,295</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Resident FTES Goals</td>
<td>6,721</td>
<td>7,829</td>
<td>14,550</td>
</tr>
<tr>
<td>Total Non-Resident FTES Goals</td>
<td>281</td>
<td>156</td>
<td>437</td>
</tr>
<tr>
<td>Total Full-Time Instructional Faculty</td>
<td>114.50</td>
<td>124.36</td>
<td>238.86</td>
</tr>
<tr>
<td>Total Associate Instructional Faculty</td>
<td>190.16</td>
<td>225.23</td>
<td>415.39</td>
</tr>
<tr>
<td>Total Instructional FTEF (For information only)</td>
<td>304.66</td>
<td>349.59</td>
<td>654.25</td>
</tr>
</tbody>
</table>

### Total Resident FTES Goals

| Description                                           | |
|-------------------------------------------------------||
| Total Resident FTES Goals                             | 14,550 |
| Total Non-Resident FTES Goals                         | 437    |

### Total Full-Time Instructional Faculty

| Description                                           | |
|-------------------------------------------------------||
| Total Full-Time Instructional Faculty                 | 238.86 |
| Total Associate Instructional Faculty                 | 415.39 |

### Total Instructional FTEF

| Description                                           | |
|-------------------------------------------------------||
| Total Instructional FTEF                              | 654.25 |

(For information only)
# West Valley-Mission Community College District
## Final Budget 2016-2017
### Resource Allocation Model Distribution by Location

<table>
<thead>
<tr>
<th>West Valley College</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2016-17</td>
<td></td>
</tr>
<tr>
<td><strong>West Valley College</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Full-Time Faculty Teaching Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$11,806,197</td>
<td>$11,033,757</td>
<td>$(772,440)</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>1,669,434</td>
<td>1,715,605</td>
<td>46,171</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>2,246,639</td>
<td>2,066,063</td>
<td>(180,576)</td>
</tr>
<tr>
<td><strong>Total Full-Time Faculty Teaching Allocation</strong></td>
<td>$15,722,270</td>
<td>$14,815,425</td>
<td>$(906,845)</td>
</tr>
<tr>
<td><strong>Full-Time Non-Teaching Faculty Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$3,072,086</td>
<td>$3,109,010</td>
<td>36,924</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>443,194</td>
<td>503,383</td>
<td>60,189</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>522,638</td>
<td>519,647</td>
<td>(2,991)</td>
</tr>
<tr>
<td><strong>Total Full-Time Non-Teaching Faculty Allocation</strong></td>
<td>$4,037,918</td>
<td>$4,132,040</td>
<td>$94,122</td>
</tr>
<tr>
<td><strong>Associate Faculty Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associate Faculty Funding - Credit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$5,052,042</td>
<td>$5,051,635</td>
<td>$(407)</td>
</tr>
<tr>
<td>Benefits</td>
<td>696,980</td>
<td>785,024</td>
<td>88,044</td>
</tr>
<tr>
<td><strong>Total Associate Faculty Allocation</strong></td>
<td>$7,087,292</td>
<td>$7,291,637</td>
<td>204,345</td>
</tr>
<tr>
<td><strong>Classified and Administrators Salaries Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified</td>
<td>$3,223,644</td>
<td>$3,777,811</td>
<td>554,167</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>677,924</td>
<td>869,380</td>
<td>191,456</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>734,908</td>
<td>894,040</td>
<td>159,132</td>
</tr>
<tr>
<td>Administrators</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>1,198,809</td>
<td>1,730,824</td>
<td>532,015</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>196,768</td>
<td>330,892</td>
<td>134,124</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>134,648</td>
<td>213,640</td>
<td>78,992</td>
</tr>
<tr>
<td><strong>Total Classified and Administrators Salaries Allocation</strong></td>
<td>$6,166,701</td>
<td>$7,816,587</td>
<td>1,649,886</td>
</tr>
<tr>
<td><strong>Fixed Costs</strong></td>
<td>590,449</td>
<td>520,752</td>
<td>(69,697)</td>
</tr>
<tr>
<td><strong>Operating Budget Allocation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>College Operating Budget</td>
<td>$2,201,195</td>
<td>$1,928,561</td>
<td>(272,634)</td>
</tr>
<tr>
<td>College Transcript Fees Sub Fund 001</td>
<td>124,273</td>
<td>79,534</td>
<td>(44,739)</td>
</tr>
<tr>
<td>College Sub Fund 017 Funding</td>
<td>58,901</td>
<td>53,817</td>
<td>(5,084)</td>
</tr>
<tr>
<td><strong>Total Operating Budget Allocation</strong></td>
<td>$2,384,369</td>
<td>$2,061,912</td>
<td>(322,457)</td>
</tr>
<tr>
<td><strong>West Valley College Total Allocation</strong></td>
<td>$35,988,999</td>
<td>$36,638,353</td>
<td>$649,354</td>
</tr>
</tbody>
</table>

---

Section III, Exhibit 4
## Mission College

### Full-Time Faculty Teaching Allocation

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$10,924,413</td>
<td>$10,376,666</td>
<td>$(547,747)</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>1,541,553</td>
<td>1,612,533</td>
<td>70,980</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>2,155,667</td>
<td>1,969,701</td>
<td>(185,966)</td>
</tr>
<tr>
<td><strong>Total Full-Time Faculty Teaching Allocation</strong></td>
<td><strong>$14,621,633</strong></td>
<td><strong>$13,958,900</strong></td>
<td><strong>$(662,733)</strong></td>
</tr>
</tbody>
</table>

### Full-Time Non-Teaching Faculty Allocation

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$1,427,932</td>
<td>$1,510,351</td>
<td>$82,419</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>207,192</td>
<td>245,413</td>
<td>38,221</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>238,718</td>
<td>274,293</td>
<td>35,575</td>
</tr>
<tr>
<td><strong>Total Full-Time Non-Teaching Faculty Allocation</strong></td>
<td><strong>$1,873,842</strong></td>
<td><strong>$2,030,057</strong></td>
<td><strong>$156,215</strong></td>
</tr>
</tbody>
</table>

### Associate Faculty Allocation

#### Associate Faculty Funding - Credit

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$4,442,895</td>
<td>$4,677,296</td>
<td>$234,401</td>
</tr>
<tr>
<td>Benefits</td>
<td>612,942</td>
<td>726,851</td>
<td>113,909</td>
</tr>
<tr>
<td>In Service Agreements</td>
<td>280,554</td>
<td>145,277</td>
<td>(135,277)</td>
</tr>
<tr>
<td><strong>Total Associate Faculty Allocation</strong></td>
<td><strong>$5,900,026</strong></td>
<td><strong>$6,301,658</strong></td>
<td><strong>$401,632</strong></td>
</tr>
</tbody>
</table>

#### Associate Faculty Funding - Non-Credit

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>495,303</td>
<td>651,059</td>
<td>155,756</td>
</tr>
<tr>
<td>Benefits</td>
<td>68,332</td>
<td>101,175</td>
<td>32,843</td>
</tr>
<tr>
<td><strong>Total Associate Faculty Allocation</strong></td>
<td><strong>$5,900,026</strong></td>
<td><strong>$6,301,658</strong></td>
<td><strong>$401,632</strong></td>
</tr>
</tbody>
</table>

### Classified and Administrators Salaries Allocation

#### Classified

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$3,385,713</td>
<td>$3,792,994</td>
<td>$407,281</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>714,826</td>
<td>874,209</td>
<td>159,383</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>788,682</td>
<td>892,441</td>
<td>103,759</td>
</tr>
<tr>
<td><strong>Total Classified and Administrators Salaries Allocation</strong></td>
<td><strong>$6,579,302</strong></td>
<td><strong>$7,885,320</strong></td>
<td><strong>$1,306,018</strong></td>
</tr>
</tbody>
</table>

#### Administrators

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>1,328,277</td>
<td>1,775,519</td>
<td>447,242</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>222,629</td>
<td>340,732</td>
<td>118,103</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>139,175</td>
<td>209,425</td>
<td>70,250</td>
</tr>
<tr>
<td><strong>Total Classified and Administrators Salaries Allocation</strong></td>
<td><strong>$6,579,302</strong></td>
<td><strong>$7,885,320</strong></td>
<td><strong>$1,306,018</strong></td>
</tr>
</tbody>
</table>

### Fixed Costs

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$572,729</td>
<td>$540,903</td>
<td>$(31,826)</td>
</tr>
</tbody>
</table>

### Operating Budget Allocation

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>College Operating Budget</td>
<td>$1,125,571</td>
<td>$1,572,060</td>
<td>$446,489</td>
</tr>
<tr>
<td>College Transcript Fees Sub Fund 001</td>
<td>109,451</td>
<td>140,205</td>
<td>30,754</td>
</tr>
<tr>
<td>College Sub Fund 017 Funding</td>
<td>88,738</td>
<td>76,951</td>
<td>(11,787)</td>
</tr>
<tr>
<td><strong>Total Operating Budget Allocation</strong></td>
<td><strong>$1,323,760</strong></td>
<td><strong>$1,789,216</strong></td>
<td><strong>$465,456</strong></td>
</tr>
</tbody>
</table>

### Mission College Total Allocation

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$30,871,292</td>
<td>$32,506,054</td>
<td>$1,634,762</td>
</tr>
</tbody>
</table>
## West Valley-Mission Community College District

**Final Budget 2016-2017**

**Resource Allocation Model Distribution by Location**

<table>
<thead>
<tr>
<th>Districtwide &amp; District Services</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Districtwide</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>$14,856,287</td>
<td>$15,061,704</td>
<td>$205,417</td>
</tr>
<tr>
<td>CalSTRS On-Behalf Pension Contribution</td>
<td>$-</td>
<td>$3,193,089</td>
<td>$3,193,089</td>
</tr>
<tr>
<td><strong>CSF Allocation and Contingency Holding</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TCR - COLA Holding</td>
<td>$-</td>
<td>$447,691</td>
<td>$447,691</td>
</tr>
<tr>
<td>TCR - Full-Time Faculty Hiring</td>
<td>-</td>
<td>846,886</td>
<td>846,886</td>
</tr>
<tr>
<td>CSF - LRB 2009 Debt Payment</td>
<td>-</td>
<td>3,345,806</td>
<td>3,345,806</td>
</tr>
<tr>
<td>CSF - LRB 2011 Debt Payment</td>
<td>-</td>
<td>468,387</td>
<td>468,387</td>
</tr>
<tr>
<td>CSF - Salary Enhancement 0.98%</td>
<td>-</td>
<td>430,134</td>
<td>430,134</td>
</tr>
<tr>
<td>CSF - One-time Retro for 2.0%</td>
<td>-</td>
<td>436,194</td>
<td>436,194</td>
</tr>
<tr>
<td>CSF - Salary Enhancement 5.0%</td>
<td>-</td>
<td>2,243,843</td>
<td>2,243,843</td>
</tr>
<tr>
<td>CSF - 90% Benefits Cap</td>
<td>-</td>
<td>510,542</td>
<td>510,542</td>
</tr>
<tr>
<td>CSF - OPEB Trust Contribution</td>
<td>-</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>CSF - Compensation Improv. from Study</td>
<td>-</td>
<td>1,721,862</td>
<td>1,721,862</td>
</tr>
<tr>
<td>CSF - Compensation Study Services</td>
<td>-</td>
<td>37,000</td>
<td>37,000</td>
</tr>
<tr>
<td>CSF - Banner Backfill/OT</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
</tr>
<tr>
<td>Prepaids Carry-Over</td>
<td>-</td>
<td>87,347</td>
<td>87,347</td>
</tr>
<tr>
<td><strong>Total Contingency Holding</strong></td>
<td>$-</td>
<td>$16,075,692</td>
<td>$16,075,692</td>
</tr>
<tr>
<td><strong>Board of Trustees</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$139,264</td>
<td>$144,256</td>
<td>4,992</td>
</tr>
<tr>
<td>Salaries</td>
<td>24,346</td>
<td>27,071</td>
<td>2,725</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>118,861</td>
<td>104,986</td>
<td>(13,875)</td>
</tr>
<tr>
<td><strong>Total Board of Trustees Allocation</strong></td>
<td>$282,471</td>
<td>$276,313</td>
<td>(6,158)</td>
</tr>
<tr>
<td><strong>Chancellor's Office</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$8,300</td>
<td>$8,300</td>
<td>-</td>
</tr>
<tr>
<td>Salaries</td>
<td>369,100</td>
<td>405,669</td>
<td>36,569</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>36,734</td>
<td>44,573</td>
<td>7,839</td>
</tr>
<tr>
<td><strong>Total Chancellor's Office Allocation</strong></td>
<td>$470,105</td>
<td>$528,525</td>
<td>$58,420</td>
</tr>
<tr>
<td><strong>Advancement</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$15,220</td>
<td>$15,220</td>
<td>-</td>
</tr>
<tr>
<td>Salaries</td>
<td>196,834</td>
<td>266,442</td>
<td>69,608</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>28,309</td>
<td>41,341</td>
<td>13,032</td>
</tr>
<tr>
<td><strong>Total Advancement Allocation</strong></td>
<td>$289,896</td>
<td>$391,587</td>
<td>$101,691</td>
</tr>
<tr>
<td><strong>Public Affairs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$14,000</td>
<td>$14,000</td>
<td>-</td>
</tr>
<tr>
<td>Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Public Affairs Allocation</strong></td>
<td>$14,000</td>
<td>$14,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Administrative Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$180,300</td>
<td>$180,300</td>
<td>-</td>
</tr>
<tr>
<td>Salaries</td>
<td>1,321,094</td>
<td>1,473,717</td>
<td>152,623</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>193,328</td>
<td>230,754</td>
<td>37,426</td>
</tr>
<tr>
<td><strong>Total Administrative Services Allocation</strong></td>
<td>$2,659,400</td>
<td>$2,900,942</td>
<td>$241,542</td>
</tr>
</tbody>
</table>
West Valley-Mission Community College District  
Final Budget 2016-2017  
Resource Allocation Model Distribution by Location

<table>
<thead>
<tr>
<th>Human Resources</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Budget</td>
<td>$48,900</td>
<td>$48,900</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>$352,009</td>
<td>$361,100</td>
<td>$9,091</td>
</tr>
<tr>
<td>Salaries</td>
<td>$827,686</td>
<td>$1,001,355</td>
<td>$173,669</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>$170,232</td>
<td>$223,809</td>
<td>$53,577</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>$132,760</td>
<td>$143,188</td>
<td>$10,428</td>
</tr>
<tr>
<td><strong>Total Human Resources Allocation</strong></td>
<td><strong>$1,531,587</strong></td>
<td><strong>$1,778,352</strong></td>
<td><strong>$246,765</strong></td>
</tr>
</tbody>
</table>
## Resource Allocation Model Distribution by Location

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$49,705</td>
<td>$49,705</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>83,087</td>
<td>88,113</td>
<td>5,026</td>
</tr>
<tr>
<td>Salaries</td>
<td>357,246</td>
<td>366,261</td>
<td>9,015</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>201,244</td>
<td>61,239 (140,005)</td>
<td></td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>87,832</td>
<td>89,277</td>
<td>1,445</td>
</tr>
<tr>
<td><strong>Total Public Safety Allocation</strong></td>
<td>$779,114</td>
<td>$654,595</td>
<td>($124,519)</td>
</tr>
<tr>
<td><strong>General Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$44,688</td>
<td>$44,688</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>28,100</td>
<td>29,100</td>
<td>1,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>469,259</td>
<td>506,138</td>
<td>36,879</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>99,075</td>
<td>116,088</td>
<td>17,013</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>117,861</td>
<td>131,278</td>
<td>13,417</td>
</tr>
<tr>
<td><strong>Total General Services Allocation</strong></td>
<td>$758,983</td>
<td>$827,292</td>
<td>$68,309</td>
</tr>
<tr>
<td><strong>Information Systems</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$146,000</td>
<td>$146,000</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Salaries</td>
<td>2,264,480</td>
<td>2,395,243</td>
<td>130,763</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>472,932</td>
<td>542,410</td>
<td>69,478</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>345,373</td>
<td>378,759</td>
<td>33,386</td>
</tr>
<tr>
<td><strong>Total Information Systems Allocation</strong></td>
<td>$3,228,785</td>
<td>$3,462,412</td>
<td>$233,627</td>
</tr>
<tr>
<td><strong>Facilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Budget</td>
<td>$387,377</td>
<td>$387,377</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Costs</td>
<td>60,000</td>
<td>60,000</td>
<td>$0</td>
</tr>
<tr>
<td>Salaries</td>
<td>3,036,091</td>
<td>3,323,871</td>
<td>287,780</td>
</tr>
<tr>
<td>Mandatory Benefits</td>
<td>639,898</td>
<td>764,200</td>
<td>124,302</td>
</tr>
<tr>
<td>Medical Benefits</td>
<td>874,502</td>
<td>982,259</td>
<td>107,757</td>
</tr>
<tr>
<td><strong>Total Information Systems Allocation</strong></td>
<td>$4,997,868</td>
<td>$5,517,707</td>
<td>$519,839</td>
</tr>
<tr>
<td><strong>Districtwide &amp; District Services Total Allocation</strong></td>
<td>$29,868,496</td>
<td>$50,682,210</td>
<td>$20,813,714</td>
</tr>
<tr>
<td><strong>Total Expenditure Budget For All Locations</strong></td>
<td>$96,728,787</td>
<td>$119,826,617</td>
<td>$23,097,830</td>
</tr>
</tbody>
</table>
### MISSION COLLEGE

<table>
<thead>
<tr>
<th>Fixed Cost Description</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Budget Adjustment Incr / (Decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Senate</td>
<td>$9,153</td>
<td>$9,153</td>
<td>$ (0)</td>
</tr>
<tr>
<td>Classified Senate</td>
<td>4,500</td>
<td>4,500</td>
<td>(200)</td>
</tr>
<tr>
<td>Faculty Travel &amp; Conference</td>
<td>28,200</td>
<td>28,000</td>
<td>200</td>
</tr>
<tr>
<td>Tenure Faculty - Salary</td>
<td>27,500</td>
<td>55,000</td>
<td>27,500</td>
</tr>
<tr>
<td>Tenure Faculty - Benefits</td>
<td>3,794</td>
<td>8,547</td>
<td>4,753</td>
</tr>
<tr>
<td>Tricore, Link + Consortium, Library Maintenance</td>
<td>44,773</td>
<td>47,012</td>
<td>(2,239)</td>
</tr>
<tr>
<td>Insurance for Athletics</td>
<td>54,350</td>
<td>54,350</td>
<td>(0)</td>
</tr>
<tr>
<td>Insurance for Students</td>
<td>12,265</td>
<td>12,265</td>
<td>(0)</td>
</tr>
<tr>
<td>Athletic Director Stipends</td>
<td>8,999</td>
<td>8,999</td>
<td>(0)</td>
</tr>
<tr>
<td>Coaches Stipends</td>
<td>13,125</td>
<td>15,000</td>
<td>(1,875)</td>
</tr>
<tr>
<td>Coaches Stipends - Benefits</td>
<td>3,052</td>
<td>2,331</td>
<td>(721)</td>
</tr>
<tr>
<td>Accreditation - Dues, Memberships &amp; Fees</td>
<td>32,736</td>
<td>34,810</td>
<td>(2,074)</td>
</tr>
<tr>
<td>Accreditation - Dues - Special Assessment 10%</td>
<td>2,074</td>
<td>2,281</td>
<td>207</td>
</tr>
<tr>
<td>Financial Aid Match: Fed Work Study</td>
<td>36,014</td>
<td>36,014</td>
<td>(0)</td>
</tr>
<tr>
<td>Financial Aid Match: Supp Edu Opportunity Grant SEOG</td>
<td>56,593</td>
<td>56,593</td>
<td>(0)</td>
</tr>
<tr>
<td>HigherOne</td>
<td>2,906</td>
<td>3,039</td>
<td>(133)</td>
</tr>
<tr>
<td>Astra Schedule</td>
<td>9,950</td>
<td>9,950</td>
<td>(0)</td>
</tr>
<tr>
<td>LaserFiche</td>
<td>9,215</td>
<td>9,215</td>
<td>(0)</td>
</tr>
<tr>
<td>Form Fusion</td>
<td>1,026</td>
<td>1,026</td>
<td>(0)</td>
</tr>
<tr>
<td>Curricunet</td>
<td>11,800</td>
<td>11,800</td>
<td>(0)</td>
</tr>
<tr>
<td>Adobe Creative Cloud Suite licenses</td>
<td>17,765</td>
<td>17,765</td>
<td>(0)</td>
</tr>
<tr>
<td>SARS Software Products - Counseling Sched System</td>
<td>7,600</td>
<td>17,048</td>
<td>9,448</td>
</tr>
<tr>
<td>Angel (Blackboard)</td>
<td>89,215</td>
<td>-</td>
<td>(89,215)</td>
</tr>
<tr>
<td>CCCApply / BOGS (Student-Right-to-know)</td>
<td>625</td>
<td>4,525</td>
<td>3,900</td>
</tr>
<tr>
<td>WVMCEA negotiated backfill for President release time</td>
<td>13,840</td>
<td>12,300</td>
<td>(1,540)</td>
</tr>
</tbody>
</table>

**Total Mission College Fixed Cost** $501,070 $461,523 $ (39,547)
## WEST VALLEY COLLEGE

<table>
<thead>
<tr>
<th>Fixed Cost Description</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Budget Adjustment Incr / (Decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Senate</td>
<td>$9,553</td>
<td>$10,753</td>
<td>$1,200</td>
</tr>
<tr>
<td>Classified Senate</td>
<td>$4,400</td>
<td>$4,600</td>
<td>$200</td>
</tr>
<tr>
<td>Faculty Travel &amp; Conference</td>
<td>$32,800</td>
<td>$32,800</td>
<td>-</td>
</tr>
<tr>
<td>Tenure Faculty - Salary</td>
<td>$16,500</td>
<td>$16,500</td>
<td>-</td>
</tr>
<tr>
<td>Tenure Faculty - Benefits</td>
<td>$2,276</td>
<td>$2,564</td>
<td>$288</td>
</tr>
<tr>
<td>Tricore, Link + Consortium, Library Maintenance</td>
<td>$51,703</td>
<td>$50,000</td>
<td>$(1,703)</td>
</tr>
<tr>
<td>Insurance for Athletics</td>
<td>$61,048</td>
<td>$61,048</td>
<td>-</td>
</tr>
<tr>
<td>Insurance for Students</td>
<td>$42,215</td>
<td>$42,215</td>
<td>-</td>
</tr>
<tr>
<td>Athletic Director Stipends</td>
<td>$6,500</td>
<td>$6,500</td>
<td>-</td>
</tr>
<tr>
<td>Coaches Stipends</td>
<td>$23,410</td>
<td>$23,410</td>
<td>-</td>
</tr>
<tr>
<td>Coaches Stipends - Benefits</td>
<td>$4,126</td>
<td>$3,638</td>
<td>$(488)</td>
</tr>
<tr>
<td>Accreditation - Dues, Memberships &amp; Fees</td>
<td>$20,736</td>
<td>$28,840</td>
<td>$8,104</td>
</tr>
<tr>
<td>Accreditation - Dues - Special Assessment 10%</td>
<td>$2,074</td>
<td>$2,281</td>
<td>$207</td>
</tr>
<tr>
<td>Financial Aid Match: Fed Work Study</td>
<td>$50,041</td>
<td>$50,041</td>
<td>-</td>
</tr>
<tr>
<td>Financial Aid Match: Supp Edu Opportunity Grant SEOG</td>
<td>$41,884</td>
<td>$41,884</td>
<td>-</td>
</tr>
<tr>
<td>HigherOne</td>
<td>$2,906</td>
<td>$3,039</td>
<td>$133</td>
</tr>
<tr>
<td>Astra Schedule</td>
<td>$9,950</td>
<td>$9,950</td>
<td>-</td>
</tr>
<tr>
<td>LaserFiche Avante</td>
<td>$9,215</td>
<td>$9,215</td>
<td>-</td>
</tr>
<tr>
<td>FormFusion</td>
<td>$1,026</td>
<td>$1,026</td>
<td>-</td>
</tr>
<tr>
<td>Curricunet</td>
<td>$7,800</td>
<td>$7,800</td>
<td>-</td>
</tr>
<tr>
<td>Adobe Creative Cloud Suite licenses</td>
<td>$19,030</td>
<td>$19,030</td>
<td>-</td>
</tr>
<tr>
<td>SARS Software Products -Counseling Sched System</td>
<td>$6,300</td>
<td>$6,300</td>
<td>-</td>
</tr>
<tr>
<td>Angel (Blackboard)</td>
<td>$89,215</td>
<td>-</td>
<td>$(89,215)</td>
</tr>
<tr>
<td>CCCApply / BOGS (Student-Right-to-know)</td>
<td>$625</td>
<td>$4,525</td>
<td>$3,900</td>
</tr>
</tbody>
</table>

**Total West Valley College Fixed Cost** $515,333 $437,959 $(77,374)
## DISTRICTWIDE

<table>
<thead>
<tr>
<th>Fixed Cost Description</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Budget Adjustment Incr / (Decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cal Grant Interest Payment</td>
<td>$1,500</td>
<td>$1,000</td>
<td>$ (500)</td>
</tr>
<tr>
<td>ERS Collection Admin Costs</td>
<td>2,500</td>
<td>-</td>
<td>(2,500)</td>
</tr>
<tr>
<td>POA Unfunded Accrued Liability</td>
<td>-</td>
<td>147,865</td>
<td>147,865</td>
</tr>
<tr>
<td>Utilities, Mission College</td>
<td>1,140,173</td>
<td>1,156,413</td>
<td>16,240</td>
</tr>
<tr>
<td>Utilities, West Valley College</td>
<td>1,088,232</td>
<td>1,088,232</td>
<td>-</td>
</tr>
<tr>
<td>Analytic - Budget &amp; Position Control</td>
<td>15,480</td>
<td>15,480</td>
<td>-</td>
</tr>
<tr>
<td>Board Elections</td>
<td>60,000</td>
<td>60,000</td>
<td>-</td>
</tr>
<tr>
<td>Emergency Preparedness Services</td>
<td>40,000</td>
<td>50,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Bank Service Charges</td>
<td>193,000</td>
<td>208,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Retiree Medical Benefits</td>
<td>7,822,000</td>
<td>7,822,000</td>
<td>-</td>
</tr>
<tr>
<td>Property/Liability Insurance</td>
<td>698,326</td>
<td>624,153</td>
<td>(74,173)</td>
</tr>
<tr>
<td>Property/Liability Insurance Deductible</td>
<td>40,000</td>
<td>40,000</td>
<td>-</td>
</tr>
<tr>
<td>Unfunded Banked Leave</td>
<td>380,848</td>
<td>843,234</td>
<td>462,386</td>
</tr>
<tr>
<td>Unfunded Banked Leave - benefits</td>
<td>41,388</td>
<td>131,069</td>
<td>89,681</td>
</tr>
<tr>
<td>Lynda.com - Staff Development</td>
<td>15,000</td>
<td>15,000</td>
<td>-</td>
</tr>
<tr>
<td>FT Faculty STRS contributions for excess sick leave</td>
<td>7,500</td>
<td>7,500</td>
<td>-</td>
</tr>
<tr>
<td>PT Faculty Medical Benefits Reimb. ($30,000/sem. Max)</td>
<td>60,000</td>
<td>60,000</td>
<td>-</td>
</tr>
<tr>
<td>Vacation Payout</td>
<td>139,152</td>
<td>200,000</td>
<td>60,848</td>
</tr>
<tr>
<td>CalPERS Administrative fee - Medical Plan</td>
<td>50,000</td>
<td>50,000</td>
<td>-</td>
</tr>
<tr>
<td>ADA Accommodations</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Annual Software Licenses</td>
<td>283,645</td>
<td>283,645</td>
<td>-</td>
</tr>
<tr>
<td>Parts for computer and network repair</td>
<td>43,817</td>
<td>43,817</td>
<td>-</td>
</tr>
<tr>
<td>Equipment Maintenance - Hardware</td>
<td>861,993</td>
<td>861,993</td>
<td>-</td>
</tr>
<tr>
<td>PC Replacement</td>
<td>50,000</td>
<td>50,000</td>
<td>-</td>
</tr>
<tr>
<td>Telephone Services (Local/Long Distance)</td>
<td>157,118</td>
<td>157,118</td>
<td>-</td>
</tr>
<tr>
<td>Nextel Radio/Cell Phone Service</td>
<td>32,000</td>
<td>32,000</td>
<td>-</td>
</tr>
<tr>
<td>Environmental Reg. Requirements (Hazardous Materials)</td>
<td>57,000</td>
<td>104,984</td>
<td>47,984</td>
</tr>
<tr>
<td>Elevator Service</td>
<td>27,666</td>
<td>36,627</td>
<td>8,961</td>
</tr>
<tr>
<td>Automatic Doors</td>
<td>21,218</td>
<td>27,967</td>
<td>6,749</td>
</tr>
<tr>
<td>Emergency Generator PM and Load Tests Fees</td>
<td>21,057</td>
<td>29,960</td>
<td>8,903</td>
</tr>
<tr>
<td>Emergency Generator PM/Load Tests Temp</td>
<td>3,154</td>
<td>-</td>
<td>(3,154)</td>
</tr>
<tr>
<td>Vacuum Service/Pump out Sediment Traps</td>
<td>5,200</td>
<td>5,200</td>
<td>-</td>
</tr>
<tr>
<td>HVAC Maintenance Contract</td>
<td>230,940</td>
<td>166,962</td>
<td>(63,978)</td>
</tr>
<tr>
<td>Energy Management System</td>
<td>66,936</td>
<td>41,616</td>
<td>(25,320)</td>
</tr>
<tr>
<td>Designated Operator -fuel pumps</td>
<td>4,360</td>
<td>4,360</td>
<td>-</td>
</tr>
<tr>
<td>Annual Fusion License</td>
<td>4,152</td>
<td>4,152</td>
<td>-</td>
</tr>
<tr>
<td>Fumehood Testing &amp; Inspc (prev Tech Safety)</td>
<td>6,150</td>
<td>5,850</td>
<td>(300)</td>
</tr>
<tr>
<td>Emergency Lighting Annual Test &amp; Monitoring</td>
<td>2,250</td>
<td>5,400</td>
<td>3,150</td>
</tr>
<tr>
<td>Fire Alarm Annual Life/Safety Test &amp; Monitoring</td>
<td>52,926</td>
<td>57,103</td>
<td>4,177</td>
</tr>
<tr>
<td>Fire Suppression Systems (prev extinguisher)</td>
<td>69,058</td>
<td>65,200</td>
<td>(3,858)</td>
</tr>
<tr>
<td>Fire Protection-Sprinkler System</td>
<td>9,368</td>
<td>26,300</td>
<td>16,932</td>
</tr>
<tr>
<td>Kitchen Lab Hood Cleaning</td>
<td>17,192</td>
<td>18,054</td>
<td>862</td>
</tr>
<tr>
<td>Maintenance Work Order System</td>
<td>16,716</td>
<td>16,716</td>
<td>-</td>
</tr>
<tr>
<td>Transformer Testing</td>
<td>9,575</td>
<td>10,126</td>
<td>551</td>
</tr>
<tr>
<td>Unemployment Experience Rate - Instr</td>
<td>5,864</td>
<td>5,864</td>
<td>-</td>
</tr>
<tr>
<td>Unemployment Experience Rate - Non Instr</td>
<td>5,864</td>
<td>5,864</td>
<td>-</td>
</tr>
<tr>
<td>Inter Operable Radio (2 of 3 yrs)</td>
<td>20,366</td>
<td>20,366</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety Admin -EverBridge - Text Messaging</td>
<td>24,650</td>
<td>24,650</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Districtwide Fixed Cost</strong></td>
<td><strong>$13,905,334</strong></td>
<td><strong>$14,681,840</strong></td>
<td><strong>$776,506</strong></td>
</tr>
</tbody>
</table>
## DISTRICT SERVICES

<table>
<thead>
<tr>
<th>Fixed Cost Description</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Budget Adjustment Incr / (Decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advancement Audit Expense</td>
<td>$8,000</td>
<td>$8,500</td>
<td>$500</td>
</tr>
<tr>
<td>Advancement Credit Card Management Fee</td>
<td>$864</td>
<td>$1,078</td>
<td>$214</td>
</tr>
<tr>
<td>Armored Car Service</td>
<td>$5,106</td>
<td>$5,106</td>
<td>-</td>
</tr>
<tr>
<td>County Payroll Processing Fee</td>
<td>$204,199</td>
<td>$204,199</td>
<td>-</td>
</tr>
<tr>
<td>Audit Expenses/GASB 34 Financial Statements</td>
<td>$68,000</td>
<td>$63,000</td>
<td>($5,000)</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>$10,000</td>
<td>$10,000</td>
<td>-</td>
</tr>
<tr>
<td>Arbitrage/Actuarial</td>
<td>$9,400</td>
<td>$9,400</td>
<td>-</td>
</tr>
<tr>
<td>Printing Svcs Budget Book/Board Agendas/Negotiated Contract</td>
<td>$15,000</td>
<td>$15,000</td>
<td>-</td>
</tr>
<tr>
<td>Dues, Copyright Fees</td>
<td>$50,000</td>
<td>$50,000</td>
<td>-</td>
</tr>
<tr>
<td>Legal Expenses</td>
<td>$330,000</td>
<td>$330,000</td>
<td>-</td>
</tr>
<tr>
<td>Bond Admin Fee - LRB 2011</td>
<td>$1,400</td>
<td>$1,400</td>
<td>-</td>
</tr>
<tr>
<td>Staff Mandated Training</td>
<td>$4,000</td>
<td>$4,000</td>
<td>-</td>
</tr>
<tr>
<td>Benefits Consultant (BB&amp;T) - 3 of 3 years</td>
<td>$75,000</td>
<td>$84,500</td>
<td>$9,500</td>
</tr>
<tr>
<td>SmartBen Benefit System only</td>
<td>$80,000</td>
<td>$77,000</td>
<td>($3,000)</td>
</tr>
<tr>
<td>PeopleAdmin (e-recruit system)</td>
<td>$23,109</td>
<td>$24,500</td>
<td>1,391</td>
</tr>
<tr>
<td>American Fidelity WorxTime, tracking sick leave</td>
<td>$16,000</td>
<td>$18,000</td>
<td>2,000</td>
</tr>
<tr>
<td>American Fidelity WorxTime, one-time</td>
<td>$10,800</td>
<td>-</td>
<td>(10,800)</td>
</tr>
<tr>
<td>Ergonomic Equipment</td>
<td>$43,900</td>
<td>$43,900</td>
<td>-</td>
</tr>
<tr>
<td>Advertising: Human Resources</td>
<td>$90,000</td>
<td>$90,000</td>
<td>-</td>
</tr>
<tr>
<td>Medical Mandated Testing (Injury)</td>
<td>$3,000</td>
<td>$13,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Supervisors Staff Development</td>
<td>$5,200</td>
<td>$5,200</td>
<td>-</td>
</tr>
<tr>
<td>WVMCEA Negotiator Substitutes</td>
<td>$1,000</td>
<td>$1,000</td>
<td>-</td>
</tr>
<tr>
<td>County Communications</td>
<td>$38,000</td>
<td>$38,000</td>
<td>-</td>
</tr>
<tr>
<td>Fingerprinting Maintenance &amp; services fees</td>
<td>$4,590</td>
<td>$4,948</td>
<td>358</td>
</tr>
<tr>
<td>Safety/Maintenance of Standards (uniforms/Cleaning/Bullet R)</td>
<td>$13,700</td>
<td>$13,700</td>
<td>-</td>
</tr>
<tr>
<td>Law Enforcement Training</td>
<td>$7,000</td>
<td>$7,000</td>
<td>-</td>
</tr>
<tr>
<td>SLETS/CLETS/ISD/Lexipol (Software for law enforcement)</td>
<td>$13,022</td>
<td>$14,010</td>
<td>988</td>
</tr>
<tr>
<td>ARMS (Computer Aided Dispatch System)</td>
<td>$6,775</td>
<td>$6,775</td>
<td>-</td>
</tr>
<tr>
<td>WestCoast Security, Inc.(security camera for PD)</td>
<td>-</td>
<td>$3,680</td>
<td>$3,680</td>
</tr>
<tr>
<td>Gasoline</td>
<td>$60,000</td>
<td>$60,000</td>
<td>-</td>
</tr>
<tr>
<td>Contract Required Safety Items-Shoes</td>
<td>$7,000</td>
<td>$8,000</td>
<td>1,000</td>
</tr>
<tr>
<td>JPA Hazardous Materials (supplies &amp; training)</td>
<td>$21,100</td>
<td>$21,100</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total District Services Fixed Cost</strong></td>
<td>$1,225,165</td>
<td>$1,235,996</td>
<td>$10,831</td>
</tr>
</tbody>
</table>

### Total Fixed Cost exclude C/O & Offsets

<table>
<thead>
<tr>
<th></th>
<th>2015-16</th>
<th>2016-17</th>
<th>Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>$16,146,902</td>
<td>$16,817,318</td>
<td>$670,416</td>
</tr>
<tr>
<td>Fixed Cost Description</td>
<td>Final Budget 2015-16</td>
<td>Final Budget 2016-17</td>
<td>Budget Adjustment Incr / (Decr)</td>
</tr>
<tr>
<td>-------------------------------------------------------------</td>
<td>----------------------</td>
<td>----------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td><strong>Expenditures with Offsetting Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACE Reassigned Time</td>
<td>$56,040</td>
<td>$39,200</td>
<td>$(16,840)</td>
</tr>
<tr>
<td>ACE Reassigned Time</td>
<td>56,040</td>
<td>39,200</td>
<td>(16,840)</td>
</tr>
<tr>
<td>Debt Service for LRB 2011 (Solar Project) CrYr</td>
<td>759,000</td>
<td>174,269</td>
<td>(584,731)</td>
</tr>
<tr>
<td>Debt Service for LRB 2011 (Solar Project) PrYr C/O</td>
<td>39,930</td>
<td>-</td>
<td>(39,930)</td>
</tr>
<tr>
<td><strong>Carry-over</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WVC Faculty Travel &amp; Conference C/O from PrYr</td>
<td>19,075</td>
<td>17,679</td>
<td>(1,396)</td>
</tr>
<tr>
<td>WVC Faculty Travel &amp; Conference C/O fr 15/16</td>
<td>-</td>
<td>25,913</td>
<td>25,913</td>
</tr>
<tr>
<td>MC Faculty Travel &amp; Conference C/O from PrYr</td>
<td>15,619</td>
<td>15,619</td>
<td>-</td>
</tr>
<tr>
<td>MC Faculty Travel &amp; Conference C/O fr 15/16</td>
<td>-</td>
<td>24,562</td>
<td>24,562</td>
</tr>
<tr>
<td>Board Elections - C/O from Pr Yr</td>
<td>152,023</td>
<td>205,595</td>
<td>53,572</td>
</tr>
<tr>
<td><strong>Total Fixed Cost with C/O &amp; Offsets</strong></td>
<td>$1,097,727</td>
<td>$542,037</td>
<td>$(555,690)</td>
</tr>
<tr>
<td><strong>Fixed Costs Grand Total</strong></td>
<td>$17,244,629</td>
<td>$17,359,355</td>
<td>$114,726</td>
</tr>
</tbody>
</table>
### Revenues

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget 2015-16</th>
<th>Final Budget 2016-17</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>860 - State Revenues</td>
<td>$5,329,068</td>
<td>$8,695,990</td>
<td>7.25%</td>
</tr>
<tr>
<td>880 - Local Revenues</td>
<td>$100,042,597</td>
<td>$111,318,105</td>
<td>92.75%</td>
</tr>
<tr>
<td>898 - Transfer In</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$105,371,665</strong></td>
<td><strong>$120,014,095</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

### Expenditures

#### Academic Salaries

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>110 - FT Instr Salaries</td>
<td>$21,715,834</td>
<td>$26,915,176</td>
<td>22.46%</td>
</tr>
<tr>
<td>130 - PT Faculty Instructional</td>
<td>11,289,647</td>
<td>12,010,140</td>
<td>10.02%</td>
</tr>
<tr>
<td>220 - FT Class Instr Aid</td>
<td>1,023,582</td>
<td>1,173,799</td>
<td>0.98%</td>
</tr>
<tr>
<td>240 - Hrly Class Instr Aid</td>
<td>107,482</td>
<td>146,304</td>
<td>0.12%</td>
</tr>
<tr>
<td><strong>Total Instr Salaries</strong></td>
<td><strong>$34,136,545</strong></td>
<td><strong>$40,245,419</strong></td>
<td><strong>33.59%</strong></td>
</tr>
</tbody>
</table>

#### Non-Instructional Salaries

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>120 - Non-Instr Assign Time</td>
<td>$5,045,912</td>
<td>$5,217,393</td>
<td>4.35%</td>
</tr>
<tr>
<td>120010 - Administrator/Dean</td>
<td>3,003,775</td>
<td>3,237,084</td>
<td>2.70%</td>
</tr>
<tr>
<td>140 - PT Fac Non Teach</td>
<td>226,147</td>
<td>312,889</td>
<td>0.26%</td>
</tr>
<tr>
<td>210010 - Classified Full Time</td>
<td>10,091,982</td>
<td>11,492,747</td>
<td>9.59%</td>
</tr>
<tr>
<td>210020 - FT Management</td>
<td>2,064,356</td>
<td>2,282,429</td>
<td>1.90%</td>
</tr>
<tr>
<td>210030 - Police</td>
<td>233,367</td>
<td>233,511</td>
<td>0.19%</td>
</tr>
<tr>
<td>210050 - Supervisor</td>
<td>1,537,174</td>
<td>1,593,803</td>
<td>1.33%</td>
</tr>
<tr>
<td>210060 - Confidential</td>
<td>1,375,936</td>
<td>1,583,076</td>
<td>1.32%</td>
</tr>
<tr>
<td>230 - Hourly Classified</td>
<td>873,507</td>
<td>1,423,652</td>
<td>1.19%</td>
</tr>
<tr>
<td><strong>Total Non- Instruct</strong></td>
<td><strong>$24,452,156</strong></td>
<td><strong>$27,376,584</strong></td>
<td><strong>22.85%</strong></td>
</tr>
</tbody>
</table>

#### Total Salaries

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>310 &amp; 323 - Mandatory Benefit</td>
<td>$9,847,717</td>
<td>$14,538,211</td>
<td>12.13%</td>
</tr>
<tr>
<td>330 - Medical Fringe Benefit</td>
<td>9,286,512</td>
<td>10,318,157</td>
<td>8.61%</td>
</tr>
<tr>
<td>340 - Other Benefits</td>
<td>139,152</td>
<td>200,000</td>
<td>0.17%</td>
</tr>
<tr>
<td><strong>Total Benefits</strong></td>
<td><strong>$19,273,381</strong></td>
<td><strong>$25,056,368</strong></td>
<td><strong>20.74%</strong></td>
</tr>
</tbody>
</table>

#### Operating Exp & Equip

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>410 - Supplies and Materials</td>
<td>$1,181,569</td>
<td>$1,041,729</td>
<td>0.87%</td>
</tr>
<tr>
<td>5000 - Utilities and Housekeeping Services</td>
<td>2,511,591</td>
<td>2,637,231</td>
<td>2.20%</td>
</tr>
<tr>
<td>5001 - General Operating Expense and Services</td>
<td>4,164,768</td>
<td>6,297,184</td>
<td>5.26%</td>
</tr>
<tr>
<td>610 &amp; 620 - Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>630 - Library Books</td>
<td>-</td>
<td>453</td>
<td>0.00%</td>
</tr>
<tr>
<td>640 - Software and Equipment</td>
<td>2,263,465</td>
<td>245,254</td>
<td>0.20%</td>
</tr>
<tr>
<td>710 - Other Outgo: Debt Retirement/Fees</td>
<td>249,983</td>
<td>1,400</td>
<td>0.00%</td>
</tr>
<tr>
<td>730 - Transfer Out</td>
<td>8,372,347</td>
<td>16,810,462</td>
<td>14.03%</td>
</tr>
<tr>
<td>750 &amp; 760 - Other Student Aid</td>
<td>122,980</td>
<td>114,533</td>
<td>0.10%</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td><strong>$18,866,703</strong></td>
<td><strong>$27,148,246</strong></td>
<td><strong>22.66%</strong></td>
</tr>
</tbody>
</table>

#### Total Expenditures

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Final Budget</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>96,728,786</td>
<td>$119,826,617</td>
<td>100.00%</td>
<td></td>
</tr>
</tbody>
</table>
## Interfund Transfers

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Transfer In</th>
<th>Transfer Out</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted General Fund 110</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Retiree Health Benefits Fund 291</td>
<td></td>
<td>$7,822,000</td>
</tr>
<tr>
<td>To LRB Debt Service 2009A-1 (BAB) Fund 292</td>
<td></td>
<td>$2,850,412</td>
</tr>
<tr>
<td>To LRB Debt Service 2009A (WV Student Center) Fund 292</td>
<td></td>
<td>$495,394</td>
</tr>
<tr>
<td>To LRB Debt Service 2011 Series B &amp; C Fund 292</td>
<td></td>
<td>$642,656</td>
</tr>
<tr>
<td>To OPEB Trust Fund 791</td>
<td></td>
<td>$5,000,000</td>
</tr>
<tr>
<td><strong>Restricted Fund 120 &amp; 136</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Financial Aid Fund 741</td>
<td>$37,053</td>
<td></td>
</tr>
<tr>
<td>From WVC Community Development Fund 591</td>
<td>$8,640</td>
<td></td>
</tr>
<tr>
<td>From WVC Contract Education (CDAAP) Fund 591</td>
<td>$3,900</td>
<td></td>
</tr>
<tr>
<td><strong>Restricted Health Services Fund 138</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From MC Community Education Fund 591</td>
<td>$3,000</td>
<td></td>
</tr>
<tr>
<td><strong>Retiree Benefits Fund 291</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td>$7,822,000</td>
<td></td>
</tr>
<tr>
<td>To OPEB Trust Fund 791</td>
<td></td>
<td>$5,806,834</td>
</tr>
<tr>
<td><strong>LRB Debt Service 2009A-1 (BAB) Fund 292</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td>$2,850,412</td>
<td></td>
</tr>
<tr>
<td><strong>LRB Debt Service 2009A (WV Student Center) Fund 292</strong></td>
<td></td>
<td>$495,394</td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td></td>
<td>$110,980</td>
</tr>
<tr>
<td><strong>LRB Debt Service 2011 Series B Fund 292</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td>$223,750</td>
<td></td>
</tr>
<tr>
<td><strong>LRB Debt Service 2011 Series C (Solar Project) Fund 292</strong></td>
<td></td>
<td>$418,906</td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td>$418,906</td>
<td></td>
</tr>
<tr>
<td><strong>Child Development Center 330</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To MC Contract Education Fund 591</td>
<td></td>
<td>$12,000</td>
</tr>
<tr>
<td><strong>Community Development Fund 591</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Restricted Fund 136</td>
<td>$8,640</td>
<td></td>
</tr>
<tr>
<td>To MC Restricted Health Services Fund 138</td>
<td>$3,000</td>
<td></td>
</tr>
<tr>
<td>To MC Contract Education Fund 591</td>
<td>$30,000</td>
<td></td>
</tr>
<tr>
<td><strong>Contract Education Fund 591</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From MC Child Development Fund 330</td>
<td>$12,000</td>
<td></td>
</tr>
<tr>
<td>From MC Community Development Fund 591</td>
<td>$30,000</td>
<td></td>
</tr>
<tr>
<td><strong>Contract Education (CDAAP) Fund 591</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Restricted Fund 136</td>
<td>$3,900</td>
<td></td>
</tr>
<tr>
<td><strong>WVC Campus Center Fund 731</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To LRB Debt Service 2009A Fund 292</td>
<td></td>
<td>$110,980</td>
</tr>
<tr>
<td><strong>Financial Aid Fund 741</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Restricted Fund 120</td>
<td>$37,053</td>
<td></td>
</tr>
<tr>
<td><strong>OPEB Trust Fund 791</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From Unrestricted General Fund 110</td>
<td>$5,000,000</td>
<td></td>
</tr>
<tr>
<td>From Retiree Health Benefits</td>
<td>$5,806,834</td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$22,822,869</td>
<td>$22,822,869</td>
</tr>
</tbody>
</table>

West Valley-Mission Community College District
Final Budget 2016-2017
Interfund Transfers

Section III, Exhibit 7
SECTION IV
RESTRICTED GENERAL FUND
Section IV  
Restricted General Fund

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

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

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

<table>
<thead>
<tr>
<th>Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal</td>
<td>13.66%</td>
</tr>
<tr>
<td>State</td>
<td>71.33%</td>
</tr>
<tr>
<td>Local</td>
<td>14.82%</td>
</tr>
<tr>
<td>Transfer-In (Match)</td>
<td>0.18%</td>
</tr>
</tbody>
</table>

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

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

SSSP - Student Success and Support Programs is a process that enhances student access to the California Community Colleges and promotes and sustains the efforts of credit students to be successful in their educational endeavors. The goals of this program are to ensure that all students complete their college courses, persist to the next academic term, and achieve their educational objectives through the assistance of the student-direct components of the matriculation process: admissions, orientation, assessment and testing, counseling, and student follow-up.

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

The largest allocation of the State grants is funded by the Workforce and Economic Development Program Grant. The purpose of the program is to advance the state's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement, technology deployment and business development consistent with the state's regional economies.
Lottery revenue restricted for instructional materials is included as State revenue and allocated to the colleges based on FTES.

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

**Health Services Fund 138** is a restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. Students are assessed $19 per semester for Fall and Spring and $16 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 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. Students will be required to pay the fee starting with Fall 2016. 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 2016-2017  
Restricted General Funds

Consolidated (Fund 12x and 13x)

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$2,044,514 $</td>
<td>$3,515,968 $</td>
<td>$2,029,296 $</td>
<td>$3,809,120 $</td>
</tr>
<tr>
<td>860: State</td>
<td>17,267,489 $</td>
<td>21,262,505 $</td>
<td>12,205,948 $</td>
<td>19,574,220 $</td>
</tr>
<tr>
<td>880: Local</td>
<td>7,935,350 $</td>
<td>8,476,630 $</td>
<td>6,634,495 $</td>
<td>6,531,620 $</td>
</tr>
<tr>
<td>898: Transfers In</td>
<td>64,347 $</td>
<td>67,322 $</td>
<td>84,321 $</td>
<td>52,593 $</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$27,311,700 $</td>
<td>$33,322,425 $</td>
<td>$20,954,061 $</td>
<td>$29,967,553 $</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$3,542,646 $</td>
<td>$4,453,412 $</td>
<td>$3,268,338 $</td>
<td>$4,041,614 $</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>6,197,823 $</td>
<td>7,145,259 $</td>
<td>5,854,010 $</td>
<td>7,123,509 $</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>2,167,979 $</td>
<td>2,836,245 $</td>
<td>2,037,831 $</td>
<td>2,912,169 $</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>2,120,048 $</td>
<td>2,526,281 $</td>
<td>1,249,134 $</td>
<td>2,323,263 $</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>8,583,971 $</td>
<td>11,637,071 $</td>
<td>4,809,170 $</td>
<td>10,675,144 $</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>4,503,481 $</td>
<td>3,925,447 $</td>
<td>2,521,751 $</td>
<td>2,582,698 $</td>
</tr>
<tr>
<td>730: Transfers Out</td>
<td>- $</td>
<td>38,022 $</td>
<td>38,022 $</td>
<td>- $</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>886,008 $</td>
<td>1,280,016 $</td>
<td>1,232,955 $</td>
<td>858,961 $</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$28,001,956 $</td>
<td>$33,841,753 $</td>
<td>$21,011,212 $</td>
<td>$30,517,358 $</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>($690,256) $</td>
<td>($519,328) $</td>
<td>($57,151) $</td>
<td>($549,805) $</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$1,573,264 $</td>
<td>$1,573,263 $</td>
<td>$1,573,263 $</td>
<td>$1,516,112 $</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$883,008 $</td>
<td>$1,053,935 $</td>
<td>$1,516,112 $</td>
<td>$966,307 $</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td>$91,702 $</td>
<td>$91,702 $</td>
<td>$300,226 $</td>
<td>$120,239 $</td>
</tr>
<tr>
<td>Restricted for Health Services</td>
<td>278,668 $</td>
<td>278,668 $</td>
<td>521,372 $</td>
<td>333,703 $</td>
</tr>
<tr>
<td>Restricted for Parking Lot</td>
<td>512,638 $</td>
<td>683,566 $</td>
<td>694,514 $</td>
<td>512,365 $</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$883,008 $</td>
<td>$1,053,935 $</td>
<td>$1,516,112 $</td>
<td>$966,307 $</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,999,152</td>
<td>$3,443,762</td>
<td>$2,023,849</td>
<td>$3,749,828</td>
</tr>
<tr>
<td>860: State</td>
<td>17,267,489</td>
<td>21,262,505</td>
<td>12,205,948</td>
<td>19,574,220</td>
</tr>
<tr>
<td>880: Local</td>
<td>5,611,850</td>
<td>5,925,177</td>
<td>4,118,126</td>
<td>4,067,620</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>61,347</td>
<td>61,347</td>
<td>78,346</td>
<td>49,593</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$24,939,838</td>
<td>$30,692,791</td>
<td>$18,426,269</td>
<td>$27,441,261</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$3,295,355</td>
<td>$4,175,279</td>
<td>$3,090,501</td>
<td>$3,796,031</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>4,764,581</td>
<td>5,728,195</td>
<td>4,424,637</td>
<td>5,685,807</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>1,545,644</td>
<td>2,196,753</td>
<td>1,492,231</td>
<td>2,265,552</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>2,024,936</td>
<td>2,420,891</td>
<td>1,190,071</td>
<td>2,271,763</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>8,283,745</td>
<td>11,265,408</td>
<td>4,553,401</td>
<td>10,235,118</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>4,422,799</td>
<td>3,871,805</td>
<td>2,479,505</td>
<td>2,508,016</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>37,674</td>
<td>37,674</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>886,008</td>
<td>1,280,016</td>
<td>1,232,955</td>
<td>858,961</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$25,223,068</td>
<td>$30,976,021</td>
<td>$18,500,975</td>
<td>$27,621,248</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(283,230)</td>
<td>$(283,230)</td>
<td>$(74,706)</td>
<td>$(179,987)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$374,932</td>
<td>$374,932</td>
<td>$374,932</td>
<td>$300,226</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$91,702</td>
<td>$91,702</td>
<td>$300,226</td>
<td>$120,239</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Grants and Categoricals</td>
<td>$91,702</td>
<td>$91,702</td>
<td>$300,226</td>
<td>$120,239</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$91,702</td>
<td>$91,702</td>
<td>$300,226</td>
<td>$120,239</td>
</tr>
</tbody>
</table>
West Valley-Mission Community College District  
Final Budget 2016-2017  
Restricted General Fund - Grants and Categorical  
Fund 120, 124, 128, 130, 133, 134, and 136

West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget</th>
<th>Working Budget</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2015-16</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$509,957</td>
<td>$1,062,124</td>
<td>$828,378</td>
<td>$1,190,012</td>
</tr>
<tr>
<td>860: State</td>
<td>$11,902,982</td>
<td>$13,214,528</td>
<td>$6,567,163</td>
<td>$11,589,523</td>
</tr>
<tr>
<td>880: Local</td>
<td>$765,003</td>
<td>$1,123,327</td>
<td>$1,007,644</td>
<td>$955,204</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$18,741</td>
<td>$18,741</td>
<td>$18,491</td>
<td>$18,311</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$13,196,683</td>
<td>$15,418,720</td>
<td>$8,421,675</td>
<td>$13,753,050</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$1,694,555</td>
<td>$2,040,332</td>
<td>$1,599,609</td>
<td>$2,115,141</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$2,005,482</td>
<td>$2,417,309</td>
<td>$1,946,548</td>
<td>$2,658,517</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$735,288</td>
<td>$987,951</td>
<td>$724,581</td>
<td>$1,082,099</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$1,316,193</td>
<td>$1,511,058</td>
<td>$657,960</td>
<td>$1,338,785</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$6,497,441</td>
<td>$7,033,779</td>
<td>$2,281,961</td>
<td>$5,612,521</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$776,037</td>
<td>$1,100,051</td>
<td>$829,110</td>
<td>$730,980</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>$17,536</td>
<td>$17,536</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$276,217</td>
<td>$415,234</td>
<td>$403,416</td>
<td>$280,539</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$13,301,213</td>
<td>$15,523,250</td>
<td>$8,460,720</td>
<td>$13,818,582</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(104,530)</td>
<td>$(104,530)</td>
<td>$(39,045)</td>
<td>$(65,532)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$104,530</td>
<td>$104,530</td>
<td>$104,530</td>
<td>$65,532</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>$47</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>$65,532</td>
<td>0</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Grants and Categoricals</td>
<td>-</td>
<td>-</td>
<td>$65,532</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>$65,532</td>
<td>0</td>
</tr>
</tbody>
</table>
## Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,489,195</td>
<td>$2,381,638</td>
<td>$1,195,471</td>
<td>$2,559,816</td>
</tr>
<tr>
<td>860: State</td>
<td>$5,332,147</td>
<td>$8,015,617</td>
<td>$5,617,183</td>
<td>$7,913,940</td>
</tr>
<tr>
<td>880: Local</td>
<td>$1,347,306</td>
<td>$1,252,309</td>
<td>$596,043</td>
<td>$1,533,741</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$18,276</td>
<td>$18,276</td>
<td>$17,503</td>
<td>$18,742</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$8,186,924</td>
<td>$11,667,840</td>
<td>$7,426,199</td>
<td>$12,026,239</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$1,600,800</td>
<td>$2,134,947</td>
<td>$1,488,795</td>
<td>$1,680,890</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$2,231,002</td>
<td>$2,786,476</td>
<td>$2,027,236</td>
<td>$2,797,193</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$808,425</td>
<td>$1,206,796</td>
<td>$733,977</td>
<td>$1,181,312</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$678,799</td>
<td>$882,320</td>
<td>$507,520</td>
<td>$871,978</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$1,558,059</td>
<td>$2,873,128</td>
<td>$1,142,451</td>
<td>$4,244,068</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$800,737</td>
<td>$1,002,729</td>
<td>$753,033</td>
<td>$699,371</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>$17,351</td>
<td>$17,351</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$609,791</td>
<td>$864,782</td>
<td>$829,538</td>
<td>$578,422</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$8,287,613</td>
<td>$11,768,529</td>
<td>$7,499,901</td>
<td>$12,053,234</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(100,689)</td>
<td>$(100,689)</td>
<td>$(73,702)</td>
<td>$(26,995)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$111,596</td>
<td>$111,596</td>
<td>$111,596</td>
<td>$37,902</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>- $8 $</td>
<td>$8</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$10,907</td>
<td>$10,907</td>
<td>$37,902</td>
<td>$10,907</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Grants and Categoricals</td>
<td>$10,907</td>
<td>$10,907</td>
<td>$37,902</td>
<td>$10,907</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$10,907</td>
<td>$10,907</td>
<td>$37,902</td>
<td>$10,907</td>
</tr>
</tbody>
</table>
District Services

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>32,360</td>
<td>32,360</td>
<td>21,603</td>
<td>70,757</td>
</tr>
<tr>
<td>880: Local</td>
<td>3,499,541</td>
<td>3,549,541</td>
<td>2,514,440</td>
<td>1,578,675</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>24,330</td>
<td>24,330</td>
<td>42,352</td>
<td>12,540</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$3,556,231 $</td>
<td>$3,606,231 $</td>
<td>$2,578,395 $</td>
<td>$1,661,972 $</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>528,097</td>
<td>524,410</td>
<td>450,853</td>
<td>230,097</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>1,931</td>
<td>2,006</td>
<td>33,674</td>
<td>2,141</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>29,944</td>
<td>27,513</td>
<td>24,592</td>
<td>61,000</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>228,245</td>
<td>1,358,501</td>
<td>1,128,990</td>
<td>378,529</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>2,846,025</td>
<td>1,769,025</td>
<td>897,362</td>
<td>1,077,665</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>2,787</td>
<td>2,787</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$3,634,242 $</td>
<td>$3,684,242 $</td>
<td>$2,540,355 $</td>
<td>$1,749,432 $</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$ (78,011)</td>
<td>$ (78,011)</td>
<td>$38,040</td>
<td>$ (87,460)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$158,806</td>
<td>$158,806</td>
<td>$158,806</td>
<td>$196,791</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>$ (55)</td>
<td>$ (55)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$80,795</td>
<td>$80,795</td>
<td>$196,791</td>
<td>$109,331</td>
</tr>
</tbody>
</table>

**Restricted Fund Balance**

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2016-17</th>
<th>Working Budget 2016-17</th>
<th>Actual Budget 2016-17</th>
<th>Final Budget 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Grants and Categoricals</td>
<td>$80,795</td>
<td>$80,795</td>
<td>$196,791</td>
<td>$109,331</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$80,795</td>
<td>$80,795</td>
<td>$196,791</td>
<td>$109,331</td>
</tr>
</tbody>
</table>
### Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted for EcoPass</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
West Valley-Mission Community College District  
Final Budget 2016-2017  
Restricted General Fund - Health Services Fund 138

## Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$45,362</td>
<td>$72,206</td>
<td>$5,448</td>
<td>$59,292</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>773,500</td>
<td>770,525</td>
<td>731,705</td>
<td>739,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>3,000</td>
<td>5,975</td>
<td>5,975</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$821,862</td>
<td>$848,706</td>
<td>$743,127</td>
<td>$801,292</td>
</tr>
</tbody>
</table>

|                    |                      |                        |                |                      |
| **Expenditures**   |                      |                        |                |                      |
| 100: Academic Salaries | $247,291            | $278,133               | $177,838       | $245,583             |
| 200: Non-Instructional Salaries | 462,338         | 443,737               | 398,497        | 422,598              |
| 300: Employee Benefits | 202,041            | 209,904               | 154,574        | 196,488              |
| 400: Supplies and Materials | 57,895            | 54,190                | 17,858         | 26,000               |
| 500: Other Operating Expenses | 149,082         | 164,179               | 55,765         | 93,292               |
| 600: Capital Outlay | 11,000              | 6,000                  | 3,328          | 5,000                |
| 730: Transfer Out  | -                    | 348                    | 348            | -                    |
| 760: Grants/Donations/Scholarships | - | -                     | -              | -                    |
| **Total Expenditures** | $1,129,647         | $1,156,491            | $808,208       | $988,961             |

|                    |                      |                        |                |                      |
| **Net Change to Fund Balance** | $ (307,785)       | $(307,785)             | $(65,080)      | $(187,669)           |

|                    |                      |                        |                |                      |
| **Beginning Fund Balance** | $586,453           | $586,453               | $586,453       | $521,372             |

|                    |                      |                        |                |                      |
| **Fund Balance Adjustment** | $-                  | $-                     | $-             | $-                   |

|                    |                      |                        |                |                      |
| **Available Fund Balance** | $278,668           | $278,668               | $521,372       | $333,703             |

|                    |                      |                        |                |                      |
| **Restricted Fund Balance** |                  |                        |                |                      |

| Restricted for Health Services | $278,668 | $278,668 | $521,372 | $333,703 |

| **Total Fund Balance** | $278,668 | $278,668 | $521,372 | $333,703 |
West Valley College

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal</td>
<td>- $</td>
<td>9,184$</td>
<td>1,718$</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>413,500</td>
<td>413,500</td>
<td>377,469</td>
<td>379,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$413,500</td>
<td>$422,684</td>
<td>$379,187</td>
<td>$379,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>109,287</td>
<td>101,547</td>
<td>100,808</td>
<td>125,463</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>166,316</td>
<td>182,715</td>
<td>180,514</td>
<td>172,144</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>102,482</td>
<td>93,927</td>
<td>73,433</td>
<td>81,393</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>5,895</td>
<td>14,190</td>
<td>4,087</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>29,520</td>
<td>30,305</td>
<td>28,181</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$413,500</td>
<td>$422,684</td>
<td>$387,023</td>
<td>$379,000</td>
</tr>
</tbody>
</table>

| Net Change to Fund Balance | $ | - $ | - $ | (7,836) $ | - $ |

| Beginning Fund Balance | $22,495 | $22,495 | $22,495 | $14,659 |
| Fund Balance Adjustment | $ | - $ | - $ | - $ | - $ |
| **Available Fund Balance** | $22,495 | $22,495 | $14,659 | $14,659 |

| Restricted Fund Balance | Restricted for Health Services | $22,495 | $22,495 | $14,659 | $14,659 |
| **Total Fund Balance** | $22,495 | $22,495 | $14,659 | $14,659 |
Mission College

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal</td>
<td>$45,362</td>
<td>$63,022</td>
<td>$3,730</td>
<td>$59,292</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>$360,000</td>
<td>$357,025</td>
<td>$354,236</td>
<td>$360,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$3,000</td>
<td>$5,975</td>
<td>$5,975</td>
<td>$3,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$408,362</strong></td>
<td><strong>$426,022</strong></td>
<td><strong>$363,941</strong></td>
<td><strong>$422,292</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Final Budget 2016-17</th>
<th>Working Budget 2016-17</th>
<th>Actual Budget 2016-17</th>
<th>Final Budget 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>$138,004</td>
<td>$176,586</td>
<td>$77,029</td>
<td>$120,120</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>296,022</td>
<td>261,022</td>
<td>217,982</td>
<td>250,454</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>99,559</td>
<td>115,977</td>
<td>81,141</td>
<td>115,095</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>52,000</td>
<td>40,000</td>
<td>13,772</td>
<td>26,000</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>119,562</td>
<td>133,874</td>
<td>27,584</td>
<td>93,292</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>11,000</td>
<td>6,000</td>
<td>3,328</td>
<td>5,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>348</td>
<td>348</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$716,147</strong></td>
<td><strong>$733,807</strong></td>
<td><strong>$421,185</strong></td>
<td><strong>$609,961</strong></td>
</tr>
</tbody>
</table>

Net Change to Fund Balance

$ (307,785) $ (307,785) $ (57,244) $ (187,669)

Beginning Fund Balance

$ 563,958 $ 563,958 $ 563,958 $ 506,714

Fund Balance Adjustment

$ - $ - $ - $ -

Available Fund Balance

$ 256,173 $ 256,173 $ 506,714 $ 319,045

Restricted Fund Balance

Restricted for Health Services

$ 256,173 $ 256,173 $ 506,714 $ 319,045

Total Fund Balance

$ 256,173 $ 256,173 $ 506,714 $ 319,045
West Valley-Mission Community College District  
Final Budget 2016-2017  
Restricted General Fund - Parking Fund 139

Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2016-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>880: Local</td>
<td>1,550,000</td>
<td>1,780,928</td>
<td>1,784,664</td>
<td>1,550,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 1,550,000</td>
<td>$ 1,780,928</td>
<td>$ 1,784,664</td>
<td>$ 1,550,000</td>
</tr>
</tbody>
</table>

**Expenditures**

|                      |                      |                        |                       |                      |
| 100: Academic Salaries | $                    | - $                    | - $                   | - $                  |
| 200: Non-Instructional Salaries | 970,904              | 973,327                | 1,030,876             | 1,015,104            |
| 300: Employee Benefits | 420,294              | 429,588                | 391,026               | 450,129              |
| 400: Supplies and Materials | 37,217               | 51,200                 | 41,205                | 25,500               |
| 500: Other Operating Expenses | 151,144              | 207,484                | 200,003               | 171,734              |
| 600: Capital Outlay   | 69,682               | 47,642                 | 38,918                | 69,682               |
| 730: Transfer Out     | - $                  | - $                    | - $                   | - $                  |
| 760: Grants/Donations/Scholarships | - $                  | - $                    | - $                   | - $                  |
| **Total Expenditures** | $ 1,649,241          | $ 1,709,241            | $ 1,702,028           | $ 1,732,149          |

**Net Change to Fund Balance**

|                      | $ (99,241)           | $ 71,687               | $ 82,636              | (182,149)            |

**Beginning Fund Balance**

|                      | $ 611,879            | $ 611,879              | $ 611,879             | $ 694,514            |

**Fund Balance Adjustment**

|                      | $                    | - $                    | - $                   | - $                  |

**Available Fund Balance**

|                      | $ 512,638            | $ 683,566              | $ 694,514             | $ 512,365            |

**Restricted Fund Balance**

| Restricted for Parking Lot | $ 512,638            | $ 683,566              | $ 694,514             | $ 512,365            |

**Total Fund Balance**

|                      | $ 512,638            | $ 683,566              | $ 694,514             | $ 512,365            |
SECTION V
DEBT SERVICE FUND
Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues accounted for in Debt Service funds are primarily from special property tax levies, interest, or operational income from completed projects financed by revenue bonds, energy loans, or may receive interfund transfers from other funds servicing the debt. Debt Service Fund cash and investments are generally maintained in the appropriate county treasury.

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

**Measure C and H Bond Redemption Fund 212** is the designated fund to be used to record principal and interest payments for bond 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 District eligible retirees.

**Lease Revenue Bonds 2009A1 (BAB) Fund 292** is the designated fund to track the principal and interest debt payments for the Lease Revenue Bond relating to OPEB.

**Lease Revenue Bonds 2009A (Tax Exempt and WVC Student Center) Fund 292** is the designated fund to track the principal and interest debt payments pertaining to the Tax Exempt portion of the bonds and the West Valley College Student Center Project.

**Lease Revenue Bonds 2011 (Solar Project) Fund 292** is designated to track the principal and interest debt payments for the Solar Project.
## West Valley - Mission Community College District
### Final Budget 2016-2017
#### Debt Service Funds

Consolidated (Fund 212, and 291)

<table>
<thead>
<tr>
<th></th>
<th>Final 2015-16</th>
<th>Working 2015-16</th>
<th>Actual 2015-16</th>
<th>Final 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,626,447</td>
<td>$1,661,109</td>
<td>$1,663,971</td>
<td>$1,626,430</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>26,822,043</td>
<td>32,563,815</td>
<td>32,596,950</td>
<td>30,613,635</td>
</tr>
<tr>
<td>894: Sale of Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>8,816,047</td>
<td>12,582,905</td>
<td>12,584,247</td>
<td>11,921,442</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$37,264,537</td>
<td>$46,807,829</td>
<td>$46,845,168</td>
<td>$44,161,507</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>8,132,265</td>
<td>8,132,265</td>
<td>7,460,338</td>
<td>8,037,729</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>102,500</td>
<td>102,500</td>
<td>42,600</td>
<td>102,500</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>29,011,842</td>
<td>29,011,842</td>
<td>29,075,093</td>
<td>35,945,389</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>330,695</td>
<td>330,695</td>
<td>330,695</td>
<td>5,806,834</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$37,577,302</td>
<td>$37,577,302</td>
<td>$36,908,727</td>
<td>$49,892,452</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(312,765)</td>
<td>$9,230,527</td>
<td>$9,936,441</td>
<td>$(5,730,945)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$44,066,901</td>
<td>$44,066,901</td>
<td>$44,066,901</td>
<td>$54,003,342</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$43,754,136</td>
<td>$53,297,428</td>
<td>$54,003,342</td>
<td>$48,272,397</td>
</tr>
</tbody>
</table>

**Restricted Fund Balance**

<table>
<thead>
<tr>
<th></th>
<th>Final 2016-17</th>
<th>Working 2016-17</th>
<th>Actual 2016-17</th>
<th>Final 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Debt Service</td>
<td>$25,194,351</td>
<td>$28,896,147</td>
<td>$28,870,235</td>
<td>$28,870,235</td>
</tr>
<tr>
<td>Restricted for Debt Reserve</td>
<td>$6,788,607</td>
<td>$6,788,607</td>
<td>$6,788,607</td>
<td>$7,082,725</td>
</tr>
<tr>
<td>Restricted for BAB Reserve</td>
<td>$2,100,000</td>
<td>$2,100,000</td>
<td>$2,100,000</td>
<td>$2,100,000</td>
</tr>
</tbody>
</table>

**Assigned Fund Balance**

<table>
<thead>
<tr>
<th></th>
<th>Final 2016-17</th>
<th>Working 2016-17</th>
<th>Actual 2016-17</th>
<th>Final 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assigned to Retiree Benefits</td>
<td>$9,671,178</td>
<td>$15,512,674</td>
<td>$16,244,501</td>
<td>$10,219,438</td>
</tr>
</tbody>
</table>

**Total Fund Balance**

<table>
<thead>
<tr>
<th></th>
<th>Final 2016-17</th>
<th>Working 2016-17</th>
<th>Actual 2016-17</th>
<th>Final 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Fund Balance</td>
<td>$43,754,136</td>
<td>$53,297,428</td>
<td>$54,003,342</td>
<td>$48,272,397</td>
</tr>
</tbody>
</table>

Section V, Exhibit 1
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>23,640,937</td>
<td>26,756,981</td>
<td>26,756,982</td>
<td>30,613,635</td>
</tr>
<tr>
<td>894: Sale of Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 23,640,937</td>
<td>$ 26,756,981</td>
<td>$ 26,756,982</td>
<td>$ 30,613,635</td>
</tr>
</tbody>
</table>

|                     |                      |                        |                |                      |
| **Expenditures**    |                      |                        |                |                      |
| 100: Academic Salaries | $                | -                      | -              | -                    |
| 200: Non-Instructional Salaries | -         | -                      | -              | -                    |
| 300: Employee Benefits | -                | -                      | -              | -                    |
| 400: Supplies and Materials | -       | -                      | -              | -                    |
| 500: Other Operating Expenses | -        | -                      | -              | -                    |
| 600: Capital Outlay | -                    | -                      | -              | -                    |
| 710: Other Outgo    | 23,640,937           | 23,640,937             | 23,704,190     | 30,613,635           |
| 730: Transfer Out   | -                    | -                      | -              | -                    |
| **Total Expenditures** | $ 23,640,937       | $ 23,640,937           | $ 23,704,190   | $ 30,613,635         |

|                     |                      |                        |                |                      |
| **Net Change to Fund Balance** | $                | -                      | 3,116,044     | $ 3,052,792          |

|                     |                      |                        |                |                      |
| **Beginning Fund Balance** | $ 26,252,860         | $ 26,252,860           | $ 26,252,860   | $ 29,305,652         |
| **Fund Balance Adjustment** | $ -                | -                      | -              | -                    |

| **Available Fund Balance** | $ 26,252,860         | $ 29,368,904           | $ 29,305,652   | $ 29,305,652         |

|                     |                      |                        |                |                      |
| **Restricted Fund Balance** | $ 24,152,860         | $ 27,268,904           | $ 27,205,652   | $ 27,205,652         |
| **Restricted for BAB Reserve** | $ 2,100,000         | $ 2,100,000            | $ 2,100,000   | $ 2,100,000          |

| **Total Fund Balance** | $ 26,252,860         | $ 29,368,904           | $ 29,305,652   | $ 29,305,652         |
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>7,434,319</td>
<td>7,587,559</td>
<td>7,587,560</td>
<td>7,604,013</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 7,434,319</td>
<td>$ 7,587,559</td>
<td>$ 7,587,560</td>
<td>$ 7,604,013</td>
</tr>
</tbody>
</table>

| **Expenditures**        |                      |                        |                        |                      |
| 100: Academic Salaries  | $                    | - $                    | - $                    | - $                  |
| 200: Non-Instructional Salaries | - | - | - | - |
| 300: Employee Benefits | -                    | -                      | -                      | -                    |
| 400: Supplies and Materials | - | - | - | - |
| 500: Other Operating Expenses | - | - | - | - |
| 600: Capital Outlay     | -                    | -                      | -                      | -                    |
| 710: Other Outgo        | 7,434,319            | 7,434,319              | 7,424,318              | 7,604,013            |
| 730: Transfer Out       | -                    | -                      | -                      | -                    |
| **Total Expenditures**  | $ 7,434,319          | $ 7,434,319            | $ 7,424,318            | $ 7,604,013          |

| **Net Change to Fund Balance** | - $                  | 153,240                | 163,242                | - $                  |

| **Beginning Fund Balance** | $ 6,125,265          | $ 6,125,265            | $ 6,125,265            | $ 6,288,507          |
| **Fund Balance Adjustment** | - $                  | - $                    | - $                    | - $                  |
| **Available Fund Balance** | $ 6,125,265          | $ 6,278,505            | $ 6,288,507            | $ 6,288,507          |

| **Restricted Fund Balance** |                      |                        |                        |                      |
| Restricted for Debt Service | $ 6,125,265          | $ 6,278,505            | $ 6,288,507            | $ 6,288,507          |
| **Total Fund Balance**     | $ 6,125,265          | $ 6,278,505            | $ 6,288,507            | $ 6,288,507          |
## West Valley - Mission Community College District
### Final Budget 2016-2017
#### Debt Service Fund - Fund 212005
##### 2004 Measure H, Series 2009C

### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>5,203,747</td>
<td>6,548,648</td>
<td>6,548,648</td>
<td>5,196,891</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>5,203,747$</td>
<td>6,548,648$</td>
<td>6,548,648$</td>
<td>5,196,891$</td>
</tr>
</tbody>
</table>

|                      |                      |                        |                       |                      |
| **Expenditures**     |                      |                        |                       |                      |
| 100: Academic Salaries | $                    | - $                   | - $                   | - $                  |
| 200: Non-Instructional Salaries | -                    | -                      | -                     | -                    |
| 300: Employee Benefits | -                    | -                      | -                     | -                    |
| 400: Supplies and Materials | -                    | -                      | -                     | -                    |
| 500: Other Operating Expenses | -                    | -                      | -                     | -                    |
| 600: Capital Outlay  | -                    | -                      | -                     | -                    |
| 710: Other Outgo     | 5,203,747            | 5,203,747              | 5,287,000             | 5,196,891            |
| 730: Transfer Out    | -                    | -                      | -                     | -                    |
| **Total Expenditures** | 5,203,747$           | 5,203,747$             | 5,287,000$            | 5,196,891$           |

|                      |                      |                        |                       |                      |
| **Net Change to Fund Balance** | $                    | - $                   | 1,344,901$            | 1,261,648$           |

|                      |                      |                        |                       |                      |
| **Beginning Fund Balance** | $ 2,627,083$         | $ 2,627,083$           | $ 2,627,083$          | $ 3,888,731$         |

|                      |                      |                        |                       |                      |
| **Fund Balance Adjustment** | $                    | - $                   | - $                   | - $                  |

|                      |                      |                        |                       |                      |
| **Available Fund Balance** | $ 2,627,083$         | $ 3,971,984$           | $ 3,888,731$          | $ 3,888,731$         |

|                      |                      |                        |                       |                      |
| **Restricted Fund Balance** |                      |                        |                       |                      |
| Restricted for Debt Service | $ 527,083$           | $ 1,871,984$           | $ 1,788,731$          | $ 1,788,731$         |
| Restricted for BAB Reserve  | $ 2,100,000$         | $ 2,100,000$           | $ 2,100,000$          | $ 2,100,000$         |
| **Total Fund Balance**   | $ 2,627,083$         | $ 3,971,984$           | $ 3,888,731$          | $ 3,888,731$         |
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>5,291,931</td>
<td>12,620,774</td>
<td>12,620,774</td>
<td>5,292,081</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 5,291,931</td>
<td>$ 12,620,774</td>
<td>$ 12,620,774</td>
<td>$ 5,292,081</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>5,291,931</td>
<td>5,291,931</td>
<td>5,291,931</td>
<td>5,292,081</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 5,291,931</td>
<td>$ 5,291,931</td>
<td>$ 5,291,931</td>
<td>$ 5,292,081</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
West Valley - Mission Community College District  
Final Budget 2016-2017  
Debt Service Fund - Fund 212102  
2012 Measure C, Series 2015B

Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>5,710,940</td>
<td>-</td>
<td>-</td>
<td>12,520,650</td>
</tr>
<tr>
<td>894: Sale of Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 5,710,940$</td>
<td>$ -</td>
<td>-</td>
<td>12,520,650$</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                       |                        |                |                      |
| 100: Academic Salaries | $                    | -                      | -              | -                    |
| 200: Non-Instructional Salaries | -       | -                      | -              | -                    |
| 300: Employee Benefits | -                  | -                      | -              | -                    |
| 400: Supplies and Materials | -          | -                      | -              | -                    |
| 500: Other Operating Expenses | -         | -                      | -              | -                    |
| 600: Capital Outlay  | -                     | -                      | -              | -                    |
| 710: Other Outgo     | 5,710,940             | 5,710,940              | 5,700,940      | 12,520,650           |
| 730: Transfer Out    | -                     | -                      | -              | -                    |
| **Total Expenditures** | $ 5,710,940$        | $ 5,710,940$           | $ 5,700,940$   | $ 12,520,650$        |

| **Net Change to Fund Balance** | $ -                   | - $ (5,710,940)        | -              | - $ 7,995,851        |
| **Beginning Fund Balance**    | $ 13,696,791$         | $ 13,696,791$          | $ 13,696,791$  | $ 7,995,851$         |

| **Fund Balance Adjustment**   | -                     | -                      | -              | -                    |
| **Available Fund Balance**    | $ 13,696,791$         | $ 7,985,851$           | $ 7,995,851$   | $ 7,995,851$         |

| **Restricted Fund Balance**  |                       |                        |                |                      |
| Restricted for Debt Service  | $ 13,696,791$         | $ 7,985,851$           | $ 7,995,851$   | $ 7,995,851$         |
| **Total Fund Balance**       | $ 13,696,791$         | $ 7,985,851$           | $ 7,995,851$   | $ 7,995,851$         |
## Consolidated (Fund 291 and 292)

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,626,447</td>
<td>$1,661,109</td>
<td>$1,663,971</td>
<td>$1,626,430</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>3,181,106</td>
<td>5,806,834</td>
<td>5,839,968</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>8,816,047</td>
<td>12,582,905</td>
<td>12,584,247</td>
<td>11,921,442</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$13,623,600</td>
<td>$20,050,848</td>
<td>$20,088,186</td>
<td>$13,547,872</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>8,132,265</td>
<td>8,132,265</td>
<td>7,460,338</td>
<td>8,037,729</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>102,500</td>
<td>102,500</td>
<td>42,600</td>
<td>102,500</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>5,370,905</td>
<td>5,370,905</td>
<td>5,370,904</td>
<td>5,331,754</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>330,695</td>
<td>330,695</td>
<td>330,695</td>
<td>5,806,834</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$13,936,365</td>
<td>$13,936,365</td>
<td>$13,204,537</td>
<td>$19,278,817</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$-</td>
<td>$6,114,483</td>
<td>$6,883,649</td>
<td>$(5,730,945)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$17,814,041</td>
<td>$17,814,041</td>
<td>$17,814,041</td>
<td>$24,697,690</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$17,501,276</td>
<td>$23,928,524</td>
<td>$24,697,690</td>
<td>$18,966,745</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Debt Service</td>
<td>$1,041,491</td>
<td>$1,627,243</td>
<td>$1,664,582</td>
<td>$1,664,582</td>
</tr>
<tr>
<td>Restricted for Debt Reserve</td>
<td>$6,788,607</td>
<td>$6,788,607</td>
<td>$6,788,607</td>
<td>$7,082,725</td>
</tr>
<tr>
<td><strong>Assigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assigned to Retiree Benefits</td>
<td>$9,671,178</td>
<td>$15,512,674</td>
<td>$16,244,501</td>
<td>$10,219,438</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$17,501,276</td>
<td>$23,928,524</td>
<td>$24,697,690</td>
<td>$18,966,745</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$100,000</td>
<td>$134,662</td>
<td>$134,662</td>
<td>$100,000</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>-</td>
<td>5,806,834</td>
<td>5,806,834</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>7,822,000</td>
<td>7,822,000</td>
<td>7,822,000</td>
<td>7,822,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$7,922,000</td>
<td>$13,763,496</td>
<td>$13,763,496</td>
<td>$7,922,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>8,132,265</td>
<td>8,132,265</td>
<td>7,460,338</td>
<td>8,037,729</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>102,500</td>
<td>102,500</td>
<td>42,600</td>
<td>102,500</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,806,834</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$8,234,765</td>
<td>$8,234,765</td>
<td>$7,502,938</td>
<td>$13,947,063</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(312,765)</td>
<td>$5,528,731</td>
<td>$6,260,558</td>
<td>$(6,025,063)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$9,983,943</td>
<td>$9,983,943</td>
<td>$9,983,943</td>
<td>$16,244,501</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$9,671,178</td>
<td>$15,512,674</td>
<td>$16,244,501</td>
<td>$10,219,438</td>
</tr>
<tr>
<td><strong>Assigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assigned to Retiree Benefits</td>
<td>$9,671,178</td>
<td>$15,512,674</td>
<td>$16,244,501</td>
<td>$10,219,438</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$9,671,178</td>
<td>$15,512,674</td>
<td>$16,244,501</td>
<td>$10,219,438</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal</td>
<td>$1,371,169</td>
<td>$1,371,169</td>
<td>$1,373,385</td>
<td>$1,371,168</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>3,181,106</td>
<td>-</td>
<td>29,726</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>3,181,106</td>
<td>3,182,447</td>
<td>2,850,412</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$4,552,275</strong></td>
<td><strong>$4,552,275</strong></td>
<td><strong>$4,585,559</strong></td>
<td><strong>$4,221,580</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>4,221,580</td>
<td>4,221,580</td>
<td>4,221,579</td>
<td>4,221,580</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>330,695</td>
<td>330,695</td>
<td>330,695</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$4,552,275</strong></td>
<td><strong>$4,552,275</strong></td>
<td><strong>$4,552,274</strong></td>
<td><strong>$4,221,580</strong></td>
</tr>
</tbody>
</table>

| Net Change to Fund Balance | - | - | 33,285 | - |

<table>
<thead>
<tr>
<th>Beginning Fund Balance</th>
<th>Final Budget 2016-17</th>
<th>Working Budget 2016-17</th>
<th>Actual Budget 2016-17</th>
<th>Final Budget 2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,292,746</td>
</tr>
</tbody>
</table>

| Fund Balance Adjustment | - | - | - | - |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,292,746</td>
<td>6,292,746</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Debt Service</td>
<td>759,325</td>
<td>759,325</td>
<td>792,610</td>
<td>792,610</td>
</tr>
<tr>
<td>Restricted for Debt Reserve</td>
<td>5,500,136</td>
<td>5,500,136</td>
<td>5,500,136</td>
<td>5,500,136</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6,259,461</td>
<td>6,259,461</td>
<td>6,292,746</td>
<td>6,292,746</td>
<td>6,292,746</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local Local</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>443,700</td>
<td>443,700</td>
<td>443,700</td>
<td>606,374</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 443,700</td>
<td>$ 443,700</td>
<td>$ 443,700</td>
<td>$ 606,374</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>443,700</td>
<td>443,700</td>
<td>443,700</td>
<td>606,374</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 443,700</td>
<td>$ 443,700</td>
<td>$ 443,700</td>
<td>$ 606,374</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Debt Service</td>
<td>$ 22,500</td>
<td>$ 22,500</td>
<td>$ 22,500</td>
<td>$ 22,500</td>
</tr>
<tr>
<td>Restricted for Debt Reserve</td>
<td>$ 112,000</td>
<td>$ 112,000</td>
<td>$ 112,000</td>
<td>$ 112,000</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
<td>$ 134,500</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$155,278</td>
<td>$155,278</td>
<td>$155,924</td>
<td>$155,262</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>-</td>
<td>-</td>
<td>3,407</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>550,347</td>
<td>1,136,099</td>
<td>1,136,099</td>
<td>642,656</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$705,625</strong></td>
<td><strong>$1,291,377</strong></td>
<td><strong>$1,295,431</strong></td>
<td><strong>$797,918</strong></td>
</tr>
</tbody>
</table>

|                |                      |                        |                |                      |
| **Expenditures** |                      |                        |                |                      |
| 100: Academic Salaries | -                   | -                      | -              | -                    |
| 200: Non-Instructional Salaries | -                   | -                      | -              | -                    |
| 300: Employee Benefits | -                   | -                      | -              | -                    |
| 400: Supplies and Materials | -                   | -                      | -              | -                    |
| 500: Other Operating Expenses | -                   | -                      | -              | -                    |
| 600: Capital Outlay | -                    | -                      | -              | -                    |
| 710: Other Outgo | 705,625              | 705,625                | 705,625        | 503,800              |
| 730: Transfer Out | -                    | -                      | -              | -                    |
| **Total Expenditures** | **$705,625**       | **$705,625**           | **$705,625**   | **$503,800**         |

|                |                      |                        |                |                      |
| **Net Change to Fund Balance** |                      |                        |                |                      |
| -              | -                    | $585,752               | $589,806       | $294,118             |

|                |                      |                        |                |                      |
| **Beginning Fund Balance** |                      |                        |                |                      |
| $1,436,137     | $1,436,137           | $1,436,137             | $1,436,137     | $2,025,943           |

<p>| | | | | |
|                |                      |                        |                |                      |</p>
<table>
<thead>
<tr>
<th><strong>Fund Balance Adjustment</strong></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>

|                |                      |                        |                |                      |
| **Available Fund Balance** |                      |                        |                |                      |
| $1,436,137     | $2,021,889           | $2,025,943             | $2,320,061     |

|                |                      |                        |                |                      |
| **Restricted Fund Balance** |                      |                        |                |                      |
| Restricted for Debt Service | $259,666            | $845,418               | $849,472       | $849,472             |
| Restricted for Debt Reserve | $1,176,471          | $1,176,471             | $1,176,471     | $1,470,589           |

|                |                      |                        |                |                      |
| **Total Fund Balance** |                      |                        |                |                      |
| $1,436,137     | $2,021,889           | $2,025,943             | $2,320,061     |
SECTION VI
SPECIAL REVENUE FUNDS
Section VI
Special Revenue Funds

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

**Child Care Development Fund 330** is designated to account for all revenues derived from the operation of child care and development services. Support for this program is received from Federal, state and local sources. Federal funds are provided through the Federal food reimbursement program. State funds are provided through the Department of Education, preschool grant, food grant, and tax bailout allocations. Local income is generated from child care fees. Students that are not entitled to free services are charged the fair market rate for services provided by the Child Development Centers.
West Valley-Mission Community College District  
Final Budget 2016-2017  
Child Development - Fund 330

Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$47,000</td>
<td>$53,842</td>
<td>$53,842</td>
<td>$48,891</td>
</tr>
<tr>
<td>860: State</td>
<td>$462,373</td>
<td>$518,056</td>
<td>$518,056</td>
<td>$428,421</td>
</tr>
<tr>
<td>880: Local</td>
<td>$1,548,059</td>
<td>$1,419,646</td>
<td>$1,429,646</td>
<td>$1,456,327</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>$16,362</td>
<td>$16,362</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$2,057,432</td>
<td>$2,007,906</td>
<td>$2,017,907</td>
<td>$1,933,639</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$8,788</td>
<td>$8,788</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$1,336,019</td>
<td>$1,276,656</td>
<td>$1,287,251</td>
<td>$1,263,105</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$529,251</td>
<td>$507,019</td>
<td>$462,128</td>
<td>$546,291</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$49,060</td>
<td>$62,536</td>
<td>$30,183</td>
<td>$74,353</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$97,514</td>
<td>$112,116</td>
<td>$64,244</td>
<td>$13,090</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$2,000</td>
<td>$7,000</td>
<td>$4,578</td>
<td>$2,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>$12,000</td>
<td>$12,000</td>
<td>$12,000</td>
<td>$12,000</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$22,800</td>
<td>$21,791</td>
<td>$21,744</td>
<td>$22,800</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$2,057,432</td>
<td>$2,007,906</td>
<td>$1,882,127</td>
<td>$1,933,639</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$-</td>
<td>-</td>
<td>$135,780</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$153,001</td>
<td>$288,781</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$288,781</td>
<td>$288,781</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Child Care</td>
<td>$153,001</td>
<td>$153,001</td>
<td>$288,781</td>
<td>$288,781</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$288,781</td>
<td>$288,781</td>
</tr>
</tbody>
</table>
### West Valley College

#### Final Working Actual Final Budget Budget Budget Budget

<table>
<thead>
<tr>
<th></th>
<th>2015-16</th>
<th>2015-16</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$15,000</td>
<td>$19,951</td>
<td>$19,951</td>
<td>$15,000</td>
</tr>
<tr>
<td>860: State</td>
<td>$124,640</td>
<td>$158,844</td>
<td>$158,844</td>
<td>$110,000</td>
</tr>
<tr>
<td>880: Local</td>
<td>$373,250</td>
<td>$392,981</td>
<td>$392,981</td>
<td>$391,250</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>16,362</td>
<td>16,362</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$512,890</td>
<td>$588,138</td>
<td>$588,137</td>
<td>$516,250</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$8,788</td>
<td>$8,788</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>340,036</td>
<td>385,015</td>
<td>371,395</td>
<td>326,352</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$121,913</td>
<td>$121,313</td>
<td>$109,969</td>
<td>$149,558</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$6,753</td>
<td>$20,229</td>
<td>$10,765</td>
<td>$2,090</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$22,600</td>
<td>$37,202</td>
<td>$23,653</td>
<td>$2,090</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$2,000</td>
<td>$7,000</td>
<td>$4,785</td>
<td>$2,000</td>
</tr>
<tr>
<td>730: Transfers Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>10,800</td>
<td>$8,591</td>
<td>$8,591</td>
<td>10,800</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$512,890</td>
<td>$588,138</td>
<td>$528,950</td>
<td>$516,250</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td></td>
<td></td>
<td>- $59,187</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$153,001</td>
<td>$212,189</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$212,189</td>
<td>$212,189</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Child Care</td>
<td>$153,001</td>
<td>$153,001</td>
<td>$212,189</td>
<td>$212,189</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$153,001</td>
<td>$153,001</td>
<td>$212,189</td>
<td>$212,189</td>
</tr>
</tbody>
</table>

West Valley-Mission Community College District
Final Budget 2016-2017
Child Development - Fund 330

Page 75
### Mission College

#### Final Budget 2016-2017

<table>
<thead>
<tr>
<th>Item</th>
<th>Final Budget</th>
<th>Working Budget</th>
<th>Actual Budget</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2015-16</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$32,000</td>
<td>$33,891</td>
<td>$33,892</td>
<td>$33,891</td>
</tr>
<tr>
<td>860: State</td>
<td>$337,733</td>
<td>$359,212</td>
<td>$359,212</td>
<td>$318,421</td>
</tr>
<tr>
<td>880: Local</td>
<td>$1,174,809</td>
<td>$1,026,665</td>
<td>$1,036,665</td>
<td>$1,065,077</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$1,544,542</td>
<td>$1,419,768</td>
<td>$1,429,769</td>
<td>$1,417,389</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$995,983</td>
<td>$891,641</td>
<td>$915,856</td>
<td>$936,753</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$407,338</td>
<td>$385,706</td>
<td>$352,159</td>
<td>$396,733</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$42,307</td>
<td>$42,307</td>
<td>$19,418</td>
<td>$48,903</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$74,914</td>
<td>$74,914</td>
<td>$40,591</td>
<td>$11,000</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>$12,000</td>
<td>$12,000</td>
<td>$12,000</td>
<td>$12,000</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$12,000</td>
<td>$13,200</td>
<td>$13,154</td>
<td>$12,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$1,544,542</td>
<td>$1,419,768</td>
<td>$1,353,177</td>
<td>$1,417,389</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$-</td>
<td>-</td>
<td>$76,592</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$-</td>
<td>-</td>
<td>-</td>
<td>$76,592</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$-</td>
<td>-</td>
<td>$76,592</td>
<td>$76,592</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Child Care</td>
<td>$-</td>
<td>-</td>
<td>$76,592</td>
<td>$76,592</td>
</tr>
</tbody>
</table>
SECTION VII
CAPITAL PROJECTS FUND
Section VII
Capital Projects Fund

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

Capital Projects Fund 410 is established to track major facility projects and equipment acquisitions. When there is a State Facilities bond, the State partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. The Board of Trustees approved the Five-Year Construction Plan for 2018-2022. Exhibit 3 provides the details of the major construction projects proposed in the Five Year Construction Plan.

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

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

Measure C Bond Fund 430 is designated in Education Code Section 81961 for the deposit of proceeds from the sale of community college revenue bonds. Such deposits are used to meet the costs of acquisition or construction and all expenditures related to the authorized voter approved projects. When State funds are not provided for 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.
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. There were no audit findings or recommendations for FY 14/15.

**Construction Updates**

Construction continues at both West Valley and Mission Colleges. Under the Measure H Bond Program, major projects were completed at both campuses providing upgraded facilities and infrastructure that support the educational programs. The funds from Measure H have been completely expended.

With Measure C passing in June 2012, construction continues at both West Valley and Mission Colleges.

**West Valley College:**

A summary of the projects completed in FY 15/16, and active projects are as follows:

- Construction of the Applied Arts and Sciences Renovation project started in September 2014 and was completed in the Summer of 2016. The Applied Arts and Sciences Building, which was originally built in 1968, is one of the oldest on the campus and contains a total of 59,466 square feet. Classes resumed in the Fall semester of 2016.
- Plans are being completed and permits secured for the second phase of the Vasona Creek Restoration project. Work in the second section of the creek between the Campus Center Bridge and the LASS/LRC Bridge is scheduled for August 1 through October 15, 2016.
- Parking lot 7 was repaired, resurfaced and restriped in August 2015.
- tBP was selected as the architect for the Student Services Replacement Building. The working drawings were submitted to DSA in July 2015, with approval received in May 2016. All of student services functions will be consolidated into this new building. Estimated construction start is fall 2016.
• The working drawings for the Business and Administration of Justice building renovation were submitted to DSA in November 2015, with approval received May 2016. Estimated construction start is Fall 2016.
• tBP was selected as the project architect for the new planetarium project. Increment 1, site preparation, was submitted to DSA in July 2015. Ground breaking for increment 1 was held in December 2015. Increment 2, construction, was submitted to DSA in November 2015, with estimated approval in May/June 2016.
• Ongoing planning continues for future projects including the LRC Renovation, Humanity-Fine Arts Renovation and PE Building Renovation.

Mission College:
Mission College has completed several projects including its first large new building, the Gillmor Academic Center. A summary of the projects completed in FY 15/16, and active projects are as follows:

• Construction of the new Wellness and Human Performance Center started in June 2014 and was completed in Summer 2016. The Wellness and Human Performance Addition will replace current space within the Main Building used for the Wellness and Human Performance programs. The project will be an addition to the existing Gymnasium Facility. This approximately 13,464 gross square foot project will include classrooms for fitness, dance, adaptive PE, martial arts, and weight lifting, and support the College’s Master Plan implementation. Occupancy is anticipated for Fall 2016.
• The design of the new Student Engagement Center was completed with construction starting in the Summer of 2015 and anticipated completion in the fall of 2017. This project is Phase 2 of the replacement of the Main Building. The Student Engagement Center is a new 100,000 square foot three-story building for existing programs in the Main Building, which is slated for demolition. The building will include the following uses/programs: core functions of student services, administrative offices, general classrooms and lab space. The new building will utilize modern construction materials to achieve LEED gold certification for greater energy efficiency. Classes will start in the spring semester of 2018.
• Ongoing planning continues for future projects including the Main Building Demolition and Grading, the Main Plaza Canopy and Landscaping, the Technology Enhanced Building, and the Performing Arts Building.

District Projects:
The District has also completed several projects in FY 15/16 at both colleges.
• The underground MPOE replacement working drawings were approved by DSA in November 2014. Construction started in March 2015 and completed late Fall 2015. This project includes renovation/transformation of an existing mini central plant building. The custodial space was converted into a new telecom main point of entry for the technology services center for both colleges.

• Phase 1 of the Exterior Parking and Campus Lights project at Mission College upgraded lamps to LED for energy savings. Phase 2 started in the Fall of 2015, and was completed in July 2016.

• The Facilities Replacement Building project at West Valley College started in the Summer of 2015 and will be completed Fall 2017.
## Districtwide

| 810: Federal | 10,535,394 | 10,535,394 | 6,372,561 | 7,859,139 |
| 860: State | 657,578 | 1,562,473 | 1,562,473 | 2,559,578 |

### Total Revenues

- **2015-16:** $11,192,972
- **2015-16:** $12,097,867
- **2015-16:** $7,935,033
- **2016-17:** $10,418,717

### Expenditures

| 100: Academic Salaries |
| 200: Non-Instructional Salaries | $12,750 | $44,325 | $43,500 | $32,660 |
| 300: Employee Benefits | $1,570 | $4,723 | $4,201 | $3,495 |
| 400: Supplies and Materials | $58,500 | $79,135 | $76,259 | $56,500 |
| 500: Other Operating Expenses | $50,210 | $6,223,747 | $3,818,856 | $2,447,566 |
| 600: Capital Outlay | $11,010,079 | $5,001,197 | $3,296,740 | $7,365,413 |
| 600: Capital Outlay | $11,010,079 | $5,001,197 | $3,296,740 | $7,365,413 |

### Total Expenditures

- **2015-16:** $11,133,109
- **2015-16:** $11,353,127
- **2015-16:** $7,239,556
- **2016-17:** $9,905,634

### Net Change to Fund Balance

| $59,863 | $744,740 | $695,478 | $513,083 |

### Beginning Fund Balance

| $2,088,945 | $2,088,945 | $2,088,945 | $2,784,423 |

### Fund Balance Adjustment

| $ | $ | $ | $ |

### Available Fund Balance

- **2015-16:** $2,148,808
- **2015-16:** $2,833,685
- **2015-16:** $2,784,423
- **2016-17:** $3,297,506

### Restricted Fund Balance

| Restricted for Capital Projects | $2,148,808 | $2,833,685 | $2,784,423 | $3,297,506 |

### Total Fund Balance

| $2,148,808 | $2,833,685 | $2,784,423 | $3,297,506 |
West Valley-Mission Community College District
Final Budget 2016-2017
Go Bonds Capital Project Fund 430

Consolidated

<table>
<thead>
<tr>
<th></th>
<th>Final Budget</th>
<th>Working Budget</th>
<th>Actual Budget</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2015-16</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>886: Interest</td>
<td>$1,075,597</td>
<td>$1,445,500</td>
<td>$1,412,490</td>
<td>$1,015,077</td>
</tr>
<tr>
<td>894: Bond Premium</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$1,075,597</td>
<td>$1,445,500</td>
<td>$1,412,490</td>
<td>$1,015,077</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>727,650</td>
<td>799,259</td>
<td>682,793</td>
<td>812,304</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>270,498</td>
<td>280,118</td>
<td>243,755</td>
<td>293,191</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>840,068</td>
<td>1,135,842</td>
<td>14,864</td>
<td>1,168,117</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>218,746,986</td>
<td>218,199,045</td>
<td>50,265,372</td>
<td>167,918,435</td>
</tr>
<tr>
<td>710: Bond Administrative Fees</td>
<td>-</td>
<td>540,841</td>
<td>535,841</td>
<td>2,500</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$220,585,202</td>
<td>$220,955,105</td>
<td>$51,742,625</td>
<td>$170,194,547</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(219,509,605)</td>
<td>$(219,509,605)</td>
<td>$(50,330,135)</td>
<td>$(169,179,470)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$219,509,605</td>
<td>$219,509,605</td>
<td>$219,509,605</td>
<td>$169,179,470</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted for Capital Projects</td>
<td>-</td>
<td>-</td>
<td>$169,179,470</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>$169,179,470</td>
<td>-</td>
</tr>
</tbody>
</table>
### Districtwide

#### Revenues

<table>
<thead>
<tr>
<th>Item</th>
<th>2015-16</th>
<th>2015-16</th>
<th>2015-16</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>886: Interest</td>
<td>$24,788</td>
<td>$24,788</td>
<td>$(8,222)</td>
<td>$-</td>
</tr>
<tr>
<td>894: Bond Premium</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$24,788</td>
<td>$24,788</td>
<td>$(8,222)</td>
<td>$-</td>
</tr>
</tbody>
</table>

#### Expenditures

<table>
<thead>
<tr>
<th>Item</th>
<th>2015-16</th>
<th>2015-16</th>
<th>2015-16</th>
<th>2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$16,200</td>
<td>$13,265</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$1,588</td>
<td>$2,023</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$7,000</td>
<td>$7,000</td>
<td>17</td>
<td>-</td>
</tr>
<tr>
<td><strong>Bond Administration</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Program Management Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Program Contingency</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Operational Administrative Costs</td>
<td>$1,892</td>
<td>$1,892</td>
<td>$1,892</td>
<td>-</td>
</tr>
<tr>
<td>WV ADA Barrier</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV Applied Art &amp; Science Remodel</td>
<td>4,838,036</td>
<td>4,311,172</td>
<td>4,302,933</td>
<td>-</td>
</tr>
<tr>
<td>WV Campus Center Renovation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV Classroom &amp; Student Services Facility Upgrade</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV LA/Social Science Reconstruction</td>
<td>1,861</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV Science &amp; Math Renovation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV Swing Space/Interim Housing</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV Utility Infrastructure</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Childcare Renovation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Classroom &amp; Student Services Facility Upgrade</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Hospitality Mgmt. Reconstruction</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Main Building Fire Alarm Replacement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Main Building Replacement Phase I</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>MC Utility Infrastructure</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>District Server Replace</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>District Data Network</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>District Facilities Master Plan</td>
<td>$70,140</td>
<td>$59,500</td>
<td>$59,500</td>
<td>-</td>
</tr>
<tr>
<td>District Fire Alarm Renovation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>District IS Support Facility</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>District Police Building Renovation</td>
<td>$146,651</td>
<td>$157,291</td>
<td>$157,291</td>
<td>-</td>
</tr>
<tr>
<td>710: Bond Administrative Fees</td>
<td>-</td>
<td>$531,441</td>
<td>$528,941</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$5,083,584</td>
<td>$5,083,584</td>
<td>$5,050,574</td>
<td>$-</td>
</tr>
</tbody>
</table>

#### Net Change to Fund Balance

- $5,058,796
- $(5,058,796)

#### Beginning Fund Balance

- $5,058,796
- $(5,058,796)

#### Fund Balance Adjustment

- $-
- $(-) $-

#### Available Fund Balance

- $(-) $-

#### Restricted Fund Balance

- Restricted for Capital Projects: $-

#### Total Fund Balance

- $(-) $-
# Districtwide

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>886: Interest</td>
<td>$320,740</td>
<td>$408,869</td>
<td>$408,869</td>
<td>$243,956</td>
</tr>
<tr>
<td>894: Bond Premium</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$320,740</strong></td>
<td><strong>$408,869</strong></td>
<td><strong>$408,869</strong></td>
<td><strong>$243,956</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>100: Academic Salaries</th>
<th>200: Non-Instructional Salaries</th>
<th>300: Employee Benefits</th>
<th>500: Other Operating Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$655,035</td>
<td>$571,202</td>
<td>$14,847</td>
</tr>
<tr>
<td>Bond Administration</td>
<td>600: Capital Outlay</td>
<td>10,413,992</td>
<td>5,342,006</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Program Management Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Program Contingency</td>
<td>$9,311,000</td>
<td>$4,321,336</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operational Administrative Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>AAS Remodel WV</td>
<td>10,413,992</td>
<td>5,342,006</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Div &amp; Admin Justice Renovation WV</td>
<td>1,458,152</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>PE Dept Bldg Renovation WV</td>
<td>289,883</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Technology System Refresh WV</td>
<td>675,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vasona Creek Restoration WV</td>
<td>8,544</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Swing Space for Bldg Proj WV</td>
<td>1,173,403</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Planetarium New Building WV</td>
<td>705,843</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Parking Lot/Campus Walkway WV</td>
<td>1,550</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC Main Bldg Repl Phase II</td>
<td>5,342,006</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC Main Plaza Canopy/Landscape</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wellness Center MC</td>
<td>1,844,396</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Technology System Refresh MC</td>
<td>325,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dist Facilities Building Repl.</td>
<td>13,942,331</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MPOE Replacement DS</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Datatel Infrastructure Proj DS</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>HVAC/Lighting Energy Retrofit</td>
<td>11,263</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Energy Management System Repl</td>
<td>28,331</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Security, Safety &amp; Monitoring DS</td>
<td>66,253</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>710: Bond Administrative Fees</td>
<td>2,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>730: Transfer Out</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$65,777,931</strong></td>
<td><strong>$65,866,060</strong></td>
<td><strong>$25,206,677</strong></td>
<td><strong>$40,903,340</strong></td>
</tr>
</tbody>
</table>

| Net Change to Fund Balance | $ (65,457,191) | $ (65,457,191) | $ (24,797,808) | $ (40,659,384) |

| Beginning Fund Balance | $65,457,191 | $65,457,191 | $65,457,191 | $40,659,384 |

| Fund Balance Adjustment | $ - | $ - | $ - | $ - |

| Available Fund Balance | $ - | $ - | $40,659,384 | $ - |

| Restricted Fund Balance | Restricted for Capital Projects | $40,659,384 | - |

| Total Fund Balance | $ - | $ - | $40,659,384 | $ - |
### Districtwide

#### Final Budget

<table>
<thead>
<tr>
<th>Item</th>
<th>2015-16</th>
<th>Working Budget</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>886: Interest</td>
<td>$730,069</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>894: Bond Premium</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$730,069</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$132,459</td>
<td>$130,959</td>
<td>$111,591</td>
<td>$549,057</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$45,201</td>
<td>$45,201</td>
<td>$37,916</td>
<td>$203,594</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$825,021</td>
<td>$1,106,795</td>
<td>$</td>
<td>$1,151,917</td>
</tr>
<tr>
<td><strong>Bond Administration</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$4,689,830</td>
<td>$4,470,821</td>
<td>$</td>
<td>$4,470,821</td>
</tr>
<tr>
<td>Program Management Costs</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Contingency</td>
<td>$7,549,182</td>
<td>$69,200</td>
<td>$</td>
<td>$69,200</td>
</tr>
<tr>
<td>Operational Administrative Costs</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AAS Remodel WV</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Learning Resource Ctr Ren. WV</td>
<td>$17,486,765</td>
<td>$16,863,965</td>
<td>$</td>
<td>$12,355,508</td>
</tr>
<tr>
<td>Fine Arts - Replacement Bldg WV</td>
<td>$3,410,797</td>
<td>$3,410,797</td>
<td>$</td>
<td>$3,410,797</td>
</tr>
<tr>
<td>Student Svcs Ctr-Repl. Bldg WV</td>
<td>$24,749,034</td>
<td>$24,749,034</td>
<td>$</td>
<td>$24,749,034</td>
</tr>
<tr>
<td>Business Division Renovation WV</td>
<td>$12,705,400</td>
<td>$12,705,400</td>
<td>$</td>
<td>$12,705,400</td>
</tr>
<tr>
<td>Humanities-Fine Arts Bldg Renovation WV</td>
<td>$2,996,175</td>
<td>$2,996,175</td>
<td>$</td>
<td>$2,996,175</td>
</tr>
<tr>
<td>PE Dept Bldg Renovation WV</td>
<td>$300,000</td>
<td>$300,000</td>
<td>$</td>
<td>$300,000</td>
</tr>
<tr>
<td>Technology System Refresh WV</td>
<td>$675,000</td>
<td>$675,000</td>
<td>$</td>
<td>$675,000</td>
</tr>
<tr>
<td>Vasona Creek Restoration WV</td>
<td>$356,223</td>
<td>$506,223</td>
<td>$227,486</td>
<td>$278,738</td>
</tr>
<tr>
<td>Swing Space for Bldg Proj WV</td>
<td>$900,000</td>
<td>$900,000</td>
<td>$</td>
<td>$900,000</td>
</tr>
<tr>
<td>Planetarium New Building WV</td>
<td>$2,962,500</td>
<td>$2,962,500</td>
<td>$602</td>
<td>$2,961,898</td>
</tr>
<tr>
<td>Parking Lot/Campus Walkway WV</td>
<td>$900,985</td>
<td>$900,985</td>
<td>$279,746</td>
<td>$621,238</td>
</tr>
<tr>
<td>Athletic Field Turf Restoration WV</td>
<td>-</td>
<td></td>
<td>$</td>
<td>$4,508,457</td>
</tr>
<tr>
<td>MC Main Bldg Repl Phase II</td>
<td>$56,001,312</td>
<td>$63,085,181</td>
<td>$19,077,906</td>
<td>$44,007,275</td>
</tr>
<tr>
<td>MC Main Plaza Canopy/Landscape</td>
<td>$2,513,221</td>
<td>$2,513,221</td>
<td>$</td>
<td>$2,513,221</td>
</tr>
<tr>
<td>Technology Enhanced Bldg MC</td>
<td>$5,318,982</td>
<td>$5,318,982</td>
<td>$</td>
<td>$5,318,982</td>
</tr>
<tr>
<td>Technology System Refresh MC</td>
<td>$675,000</td>
<td>$675,000</td>
<td>$</td>
<td>$675,000</td>
</tr>
<tr>
<td>District Facilities Building Replacement</td>
<td>-</td>
<td>$1,865,122</td>
<td>$</td>
<td>$1,865,122</td>
</tr>
<tr>
<td>MPOE Replacement DS</td>
<td>$1,350,000</td>
<td>$1,350,000</td>
<td>$1,220,731</td>
<td>$129,269</td>
</tr>
<tr>
<td>Datatel Infrastructure Proj DS</td>
<td>-</td>
<td>$381,470</td>
<td>$</td>
<td>$381,470</td>
</tr>
<tr>
<td>HVAC/Lighting Energy Retrofit</td>
<td>$1,125,644</td>
<td>$868,621</td>
<td>$475,069</td>
<td>$393,553</td>
</tr>
<tr>
<td>Energy Management System Repl</td>
<td>$932,400</td>
<td>$232,400</td>
<td>$18,820</td>
<td>$213,580</td>
</tr>
<tr>
<td>Security, Safety &amp; Monitoring DS</td>
<td>$1,122,556</td>
<td>$920,909</td>
<td>$34,007</td>
<td>$886,902</td>
</tr>
<tr>
<td>710: Bond Administrative Fees</td>
<td>-</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$149,723,687</td>
<td>$150,005,461</td>
<td>$21,485,373</td>
<td>$129,291,208</td>
</tr>
</tbody>
</table>

#### Net Change to Fund Balance

- $148,993,618

#### Beginning Fund Balance

- $148,993,618

#### Fund Balance Adjustment

- $148,993,618

#### Available Fund Balance

- $128,520,087

#### Restricted Fund Balance

#### Total Fund Balance

- $128,520,087

---

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wellness and Human Performance Add</td>
<td>10,976</td>
<td>$10,485,737</td>
<td>NonState</td>
<td>2016/2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Applied Arts &amp; Science Renovation</td>
<td>-1,286</td>
<td>$29,532,447</td>
<td>NonState</td>
<td>2016/2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Datatel Infrastructure Project</td>
<td></td>
<td>$3,108,814</td>
<td>NonState</td>
<td>2016/2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>HVAC &amp; Lighting Energy Retrofit Project</td>
<td></td>
<td>$5,038,062</td>
<td>NonState</td>
<td>2022/2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Security, Safety and Monitoring Project</td>
<td></td>
<td>$2,079,896</td>
<td>NonState</td>
<td>2022/2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Energy Management System Replacement</td>
<td></td>
<td>$1,561,610</td>
<td>NonState</td>
<td>2022/2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Vasona Creek Restoration and Green B</td>
<td></td>
<td>$2,616,000</td>
<td>NonState</td>
<td>2017/2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Planetarum Replacement</td>
<td>1,120</td>
<td>$5,062,500</td>
<td>NonState</td>
<td>2017/2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4,504,850</td>
</tr>
<tr>
<td>9</td>
<td>District Facilities Building Replacement</td>
<td></td>
<td>$21,050,000</td>
<td>NonState</td>
<td>2017/2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Student Services Building</td>
<td>4,127</td>
<td>$30,418,569</td>
<td>NonState</td>
<td>2018/2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$26,596,844 $1,720,000</td>
</tr>
<tr>
<td>11</td>
<td>Business Division &amp; Administration of J</td>
<td>2,312</td>
<td>$15,205,400</td>
<td>NonState</td>
<td>2017/2018</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$12,807,179 $1,123,283</td>
</tr>
<tr>
<td>12</td>
<td>Main Bldg. Replacement Ph. II</td>
<td>-79,030</td>
<td>$78,400,298</td>
<td>NonState</td>
<td>2018/2019</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Main Plaza Canopy / Landscaping</td>
<td></td>
<td>$3,678,439</td>
<td>NonState</td>
<td>2019/2020</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,297,600</td>
</tr>
<tr>
<td>14</td>
<td>Learning Resource Center Renovation</td>
<td>-1,165</td>
<td>$14,493,000</td>
<td>NonState</td>
<td>2021/2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$13,286,000</td>
</tr>
</tbody>
</table>

*For projects marked with an asterisk, the Schedule of Funds reflects the Phase and Year in which the project will be funded.*
<table>
<thead>
<tr>
<th>No.</th>
<th>Project Description</th>
<th>Occupancy</th>
<th>ASF</th>
<th>Total Cost</th>
<th>Source</th>
<th>Schedule of Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>MT Portables Replacement Building Mission College</td>
<td>-4,151</td>
<td>2020/2021</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$8,682,000 State</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$8,682,000 NonState</td>
</tr>
<tr>
<td>16</td>
<td>Fine Arts Building Renovation West Valley College</td>
<td>-2,408</td>
<td>2019/2020</td>
<td>(P)(W)</td>
<td>(C)</td>
<td>$6,602,340 NonState</td>
</tr>
<tr>
<td>17</td>
<td>Performing Arts Building Mission College</td>
<td>22,000</td>
<td>2022/2023</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$10,532,000 State</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$10,532,000 NonState</td>
</tr>
<tr>
<td>18</td>
<td>Humanities-Fine Arts Building Renovation West Valley College</td>
<td>2022/2023</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$7,895,000 State</td>
<td>$602,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$7,895,000 NonState</td>
</tr>
<tr>
<td>19</td>
<td>PE Department Building Renovation Ph West Valley College</td>
<td>2022/2023</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$11,035,201 NonState</td>
<td>$844,261</td>
</tr>
<tr>
<td>20</td>
<td>Parking &amp; Campus Walkway Restoration West Valley College</td>
<td>2021/2022</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$5,400,985 NonState</td>
<td>$900,000</td>
</tr>
<tr>
<td>21</td>
<td>Athletic Field Turf Replacement Phase West Valley College</td>
<td>2018/2019</td>
<td>(P)</td>
<td>(W)</td>
<td>(C)</td>
<td>$4,508,457 NonState</td>
</tr>
<tr>
<td>22</td>
<td>CDC / Guirlandi House Renovation West Valley College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$3,150,000 NonState</td>
<td>$371,650</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$935,000</td>
</tr>
<tr>
<td>23</td>
<td>Emerging Technology Institute Building Mission College</td>
<td>2022/2023</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$15,300,000 NonState</td>
<td>$371,650</td>
</tr>
<tr>
<td>24</td>
<td>Administration Building Renovation West Valley College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$4,500,000 NonState</td>
<td>$640,966</td>
</tr>
<tr>
<td>25</td>
<td>Pedestrian/Vehicular/Wayfinding Modification Mission College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)</td>
<td>$7,653,779 NonState</td>
<td>$646,779</td>
</tr>
<tr>
<td>26</td>
<td>Infrastructure Upgrades - Phase II Mission College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)</td>
<td>$7,155,110 NonState</td>
<td>$900,000</td>
</tr>
<tr>
<td>27</td>
<td>Technology Infrastructure Buildings Mission College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)(E)</td>
<td>$5,941,020 NonState</td>
<td>$456,316</td>
</tr>
<tr>
<td>28</td>
<td>EIR Impact Mitigation Mission College</td>
<td>2023/2024</td>
<td>(P)(W)</td>
<td>(C)</td>
<td>$2,085,613 NonState</td>
<td>$198,133</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------</td>
<td>--------------------</td>
<td>-----</td>
<td>----------------</td>
<td>--------</td>
<td>-----------</td>
</tr>
<tr>
<td>29</td>
<td>Accessibility/ADA Projects West Valley District Office*</td>
<td>2023/2024</td>
<td></td>
<td>$6,315,038</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>S.W. Parking Lot Addition Mission College</td>
<td>2023/2024</td>
<td></td>
<td>$4,886,490</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Athletic Field Turf Replacement Phase West Valley College</td>
<td>2023/2024</td>
<td></td>
<td>$8,863,513</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Campus Landscape Restoration West Valley College</td>
<td>2023/2024</td>
<td></td>
<td>$11,200,000</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>PE Department Building Renovation Ph West Valley College</td>
<td>2023/2024</td>
<td></td>
<td>$28,445,970</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Fitness/Wellness Center West Valley College</td>
<td>2023/2024</td>
<td></td>
<td>$24,000,000</td>
<td>NonState</td>
<td>(P)(W)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Campus Technology Center West Valley College</td>
<td>2009/2010</td>
<td></td>
<td>$16,938,000</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Science and Math Building Renovation -444 West Valley College</td>
<td>2009/2010</td>
<td></td>
<td>$20,152,000</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SECTION VIII
PROPRIETARY FUNDS
Section VIII
Proprietary Funds

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

Community Education, Workforce and Economic Development Fund 591 is used to account for Community Education and Contract Education. Community Education consists of non-credit, fee supported community education programs and services offered at both campuses. Typical fee-supported offerings consist of college for kids, career focus classes, computer, health, fitness, and enrichment. Contract education offerings are required to be priced at a level that will recover the actual costs, including administration of providing these programs. The Contract Education fund has primarily two programs: Corporate Training and Contracted Student Program. It is also used to record the revenues and expenditures of West Valley’s unique program called Chemical Dependency Adolescent Assessment (CDAAP). This is a fee-based program that is court mandated and coordinated with the Department of Alcohol and Drug Services and the Santa Clara County Court system.

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 2016-2017  
Proprietary Fund Group

Consolidated (Fund 591 and 597)

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,026,822</td>
<td>$997,912</td>
<td>$824,265</td>
<td>$997,992</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>5,671,562</td>
<td>5,353,586</td>
<td>4,699,585</td>
<td>4,870,921</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>42,000</td>
<td>73,889</td>
<td>73,947</td>
<td>42,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$6,740,384</td>
<td>$6,425,387</td>
<td>$5,597,797</td>
<td>$5,910,913</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$362,989</td>
<td>$266,348</td>
<td>$116,125</td>
<td>$345,390</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>3,051,612</td>
<td>2,959,702</td>
<td>2,336,000</td>
<td>2,887,755</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>719,820</td>
<td>704,474</td>
<td>451,829</td>
<td>689,135</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>418,697</td>
<td>482,915</td>
<td>253,410</td>
<td>476,199</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>2,368,256</td>
<td>2,664,576</td>
<td>1,680,143</td>
<td>4,625,116</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>524,107</td>
<td>1,288,510</td>
<td>95,505</td>
<td>263,379</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>57,330</td>
<td>68,855</td>
<td>84,835</td>
<td>75,480</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>25,000</td>
<td>42,176</td>
<td>36,766</td>
<td>27,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$7,527,811</td>
<td>$8,477,556</td>
<td>$5,054,611</td>
<td>$9,389,954</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$5,602,376</td>
<td>$5,602,376</td>
<td>$5,602,376</td>
<td>$6,145,562</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$4,814,949</td>
<td>$3,550,207</td>
<td>$6,145,562</td>
<td>$2,666,521</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$4,814,949</td>
<td>$3,550,207</td>
<td>$6,145,562</td>
<td>$2,666,521</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$4,814,949</td>
<td>$3,550,207</td>
<td>$6,145,562</td>
<td>$2,666,521</td>
</tr>
</tbody>
</table>
West Valley-Mission Community College District  
Final Budget 2016-2017  
Proprietary Fund Group  
Community Education Workforce and Economic Development - Fund 591

**Districtwide**

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,026,822</td>
<td>$997,912</td>
<td>$824,265</td>
<td>$997,992</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>4,817,962</td>
<td>3,996,074</td>
<td>3,335,158</td>
<td>3,526,889</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>42,000</td>
<td>42,000</td>
<td>42,000</td>
<td>42,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$5,886,784</td>
<td>$5,035,986</td>
<td>$4,201,423</td>
<td>$4,566,881</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$289,686</td>
<td>$133,501</td>
<td>$40,386</td>
<td>$78,401</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$2,742,932</td>
<td>$2,470,069</td>
<td>$2,089,125</td>
<td>$2,524,772</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>653,896</td>
<td>596,687</td>
<td>393,213</td>
<td>547,279</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>234,758</td>
<td>250,592</td>
<td>119,064</td>
<td>232,191</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$1,999,889</td>
<td>$1,738,766</td>
<td>$1,413,570</td>
<td>$2,586,663</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>65,700</td>
<td>32,469</td>
<td>7,115</td>
<td>31,900</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>57,330</td>
<td>68,855</td>
<td>84,835</td>
<td>75,480</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>15,000</td>
<td>32,176</td>
<td>29,158</td>
<td>17,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$6,059,191</td>
<td>$5,323,135</td>
<td>$4,176,466</td>
<td>$6,094,186</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(172,407)</td>
<td>$(287,149)</td>
<td>$24,957</td>
<td>$(1,527,305)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$2,844,203</td>
<td>$2,844,203</td>
<td>$2,844,203</td>
<td>$2,869,160</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$2,671,796</td>
<td>$2,557,054</td>
<td>$2,869,160</td>
<td>$1,341,855</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td>Undesignated</td>
<td>$2,671,796</td>
<td>$2,557,054</td>
<td>$2,869,160</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$2,671,796</td>
<td>$2,557,054</td>
<td>$2,869,160</td>
<td>$1,341,855</td>
</tr>
</tbody>
</table>

Section VIII, Exhibit 2
## West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$1,026,822</td>
<td>$997,912</td>
<td>$824,265</td>
<td>$997,992</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>888,208</td>
<td>664,789</td>
<td>427,189</td>
<td>483,328</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$1,915,030</td>
<td>$1,662,701</td>
<td>$1,251,455</td>
<td>$1,481,320</td>
</tr>
</tbody>
</table>

|                      |                       |                        |                       |                       |
| **Expenditures**     |                       |                        |                       |                       |
| 100: Academic Salaries | $30,435              | $33,953                | $26,981               | $11,296               |
| 200: Non-Instructional Salaries | 735,420            | 618,444                | 479,599              | 574,155               |
| 300: Employee Benefits | 172,162              | 170,944                | 126,474              | 165,658               |
| 400: Supplies and Materials | 68,219              | 77,458                 | 45,670               | 105,852               |
| 500: Other Operating Expenses | 880,764            | 848,614                | 652,254              | 655,102               |
| 600: Capital Outlay  | 3,700                 | 3,700                  | 695                  | -                     |
| 730: Transfer Out    | 24,330                | 24,330                 | 42,352               | 42,480                |
| 760: Grants/Donations/Scholarships | -              | -                      | -                     | -                     |
| **Total Expenditures** | $1,915,030          | $1,777,443             | $1,374,026            | $1,554,543            |

|                      |                       |                        |                       |                       |
| **Net Change to Fund Balance** | $              | -                      | $(114,742)            | $(122,571)            | $(73,223)            |
| **Beginning Fund Balance** | $433,574            | $433,574               | $433,574              | $311,003              |
| **Fund Balance Adjustment** | $              | -                      | -                     | -                     |
| **Available Fund Balance** | $433,574            | $318,832               | $311,003              | $237,780              |

|                      |                       |                        |                       |                       |
| **Unassigned Fund Balance** |                  |                        |                       |                       |
| Undesignated         | $433,574             | $318,832               | $311,003              | $237,780              |
| **Total Fund Balance** | $433,574             | $318,832               | $311,003              | $237,780              |
## Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>880: Local</td>
<td>3,929,754</td>
<td>3,331,285</td>
<td>2,907,969</td>
<td>3,043,561</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>42,000</td>
<td>42,000</td>
<td>42,000</td>
<td>42,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 3,971,754</td>
<td>$ 3,373,285</td>
<td>$ 2,949,969</td>
<td>$ 3,085,561</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$ 259,251</td>
<td>$ 99,548</td>
<td>$ 13,405</td>
<td>$ 67,105</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>2,007,512</td>
<td>1,851,625</td>
<td>1,609,526</td>
<td>1,950,617</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>481,734</td>
<td>425,743</td>
<td>266,739</td>
<td>381,621</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>166,539</td>
<td>173,134</td>
<td>73,394</td>
<td>126,339</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>1,119,125</td>
<td>890,172</td>
<td>761,316</td>
<td>1,931,561</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>62,000</td>
<td>28,769</td>
<td>6,420</td>
<td>31,900</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>33,000</td>
<td>44,525</td>
<td>42,483</td>
<td>33,000</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>15,000</td>
<td>32,176</td>
<td>29,158</td>
<td>17,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 4,144,161</td>
<td>$ 3,545,692</td>
<td>$ 2,802,440</td>
<td>$ 4,539,643</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$ (172,407)</td>
<td>$ (172,407)</td>
<td>$ 147,528</td>
<td>$ (1,454,082)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 2,410,625</td>
<td>$ 2,410,625</td>
<td>$ 2,410,625</td>
<td>$ 2,558,153</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ - $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 2,238,218</td>
<td>$ 2,238,218</td>
<td>$ 2,558,153</td>
<td>$ 1,104,071</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$ 2,238,218</td>
<td>$ 2,238,218</td>
<td>$ 2,558,153</td>
<td>$ 1,104,071</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 2,238,218</td>
<td>$ 2,238,218</td>
<td>$ 2,558,153</td>
<td>$ 1,104,071</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>853,600</td>
<td>1,357,512</td>
<td>1,364,427</td>
<td>1,344,032</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>31,889</td>
<td>31,947</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$853,600</td>
<td>$1,389,401</td>
<td>$1,396,374</td>
<td>$1,344,032</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>$73,303</td>
<td>$132,847</td>
<td>$75,739</td>
<td>$266,989</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$308,680</td>
<td>$489,633</td>
<td>$246,874</td>
<td>$362,983</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$65,924</td>
<td>$107,787</td>
<td>$58,616</td>
<td>$141,856</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$183,939</td>
<td>$232,323</td>
<td>$134,346</td>
<td>$244,008</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$368,367</td>
<td>$925,790</td>
<td>$266,572</td>
<td>$2,038,453</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$458,407</td>
<td>$1,256,041</td>
<td>$88,390</td>
<td>$231,479</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$10,000</td>
<td>$10,000</td>
<td>$7,608</td>
<td>$10,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$1,468,620</td>
<td>$3,154,421</td>
<td>$878,145</td>
<td>$3,295,768</td>
</tr>
</tbody>
</table>

| Net Change to Fund Balance | $ (615,020) | $(1,765,020) | $518,229 | $(1,951,736) |

| Beginning Fund Balance | $2,758,174 | $2,758,174 | $2,758,174 | $2,758,402 |

| Fund Balance Adjustment | $ -        | $ -        | $ -        | $ -        |

| Available Fund Balance | $2,143,154 | $993,154 | $3,276,402 | $1,324,666 |

<table>
<thead>
<tr>
<th>Unassigned Fund Balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Undesignated</td>
<td>$2,143,154</td>
<td>$993,154</td>
<td>$3,276,402</td>
<td>$1,324,666</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$2,143,154</td>
<td>$993,154</td>
<td>$3,276,402</td>
<td>$1,324,666</td>
</tr>
</tbody>
</table>
West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>$</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>301,000</td>
<td>677,092</td>
<td>677,092</td>
<td>589,964</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$301,000$</td>
<td>$677,092$</td>
<td>$677,092$</td>
<td>$589,964$</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$36,303$</td>
<td>$61,545$</td>
<td>$68,051$</td>
<td>$170,989$</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$82,637</td>
<td>$205,577</td>
<td>$87,896</td>
<td>$98,351</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$47,647$</td>
<td>$63,388$</td>
<td>$49,829$</td>
<td>$88,522$</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$18,301</td>
<td>$57,601</td>
<td>$26,450</td>
<td>$24,000</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$47,077</td>
<td>$556,680</td>
<td>$155,207</td>
<td>$1,681,312</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$215,933$</td>
<td>$1,029,199$</td>
<td>$74,243$</td>
<td>$16,790$</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$10,000</td>
<td>$10,000</td>
<td>$7,608</td>
<td>$10,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$457,898$</td>
<td>$1,983,990$</td>
<td>$469,283$</td>
<td>$2,089,964$</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(156,898)$</td>
<td>$(1,306,898)$</td>
<td>$207,809$</td>
<td>$(1,500,000)$</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$2,008,145$</td>
<td>$2,008,145$</td>
<td>$2,008,145$</td>
<td>$2,215,954$</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$1,851,247$</td>
<td>$701,247$</td>
<td>$2,215,954$</td>
<td>$715,954$</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$1,851,247$</td>
<td>$701,247$</td>
<td>$2,215,954$</td>
<td>$715,954$</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$1,851,247$</td>
<td>$701,247$</td>
<td>$2,215,954$</td>
<td>$715,954$</td>
</tr>
</tbody>
</table>
Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td></td>
<td>-</td>
<td>-</td>
<td>- $</td>
</tr>
<tr>
<td>880: Local</td>
<td>507,700</td>
<td>635,520</td>
<td>635,462</td>
<td>719,470</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td></td>
<td>31,889</td>
<td>31,947</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>507,700$</td>
<td>667,409$</td>
<td>667,409$</td>
<td>719,470$</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$ 37,000</td>
<td>$ 71,302</td>
<td>$ 7,688</td>
<td>$ 96,000</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>191,302</td>
<td>249,315</td>
<td>89,153</td>
<td>236,028</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>11,518</td>
<td>37,640</td>
<td>4,290</td>
<td>50,740</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>165,238</td>
<td>174,322</td>
<td>107,896</td>
<td>219,608</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>318,290</td>
<td>366,110</td>
<td>99,993</td>
<td>354,141</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>242,474</td>
<td>226,842</td>
<td>14,147</td>
<td>214,689</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td></td>
<td>-</td>
<td>-</td>
<td>- $</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>965,822$</td>
<td>1,125,531$</td>
<td>323,167$</td>
<td>1,171,206$</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$ (458,122)</td>
<td>$ (458,122)</td>
<td>$ 344,242$</td>
<td>$ (451,736)$</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 688,122</td>
<td>$ 688,122$</td>
<td>$ 688,122$</td>
<td>$ 1,032,365$</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ -</td>
<td>-</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 230,000$</td>
<td>$ 230,000$</td>
<td>$ 1,032,365$</td>
<td>$ 580,629$</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$ 230,000</td>
<td>$ 230,000</td>
<td>$ 1,032,365$</td>
<td>$ 580,629$</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 230,000</td>
<td>$ 230,000</td>
<td>$ 1,032,365$</td>
<td>$ 580,629$</td>
</tr>
</tbody>
</table>
### District Services

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>44,900</td>
<td>44,900</td>
<td>51,872</td>
<td>34,598</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$44,900</td>
<td>$44,900</td>
<td>$51,872</td>
<td>$34,598</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>34,741</td>
<td>34,741</td>
<td>69,826</td>
<td>28,604</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>6,759</td>
<td>6,759</td>
<td>4,497</td>
<td>2,594</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>400</td>
<td>400</td>
<td>-</td>
<td>400</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>3,000</td>
<td>3,000</td>
<td>11,372</td>
<td>3,000</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$44,900</td>
<td>$44,900</td>
<td>$85,695</td>
<td>$34,598</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>$(33,823)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$61,905</td>
<td>$61,905</td>
<td>$61,905</td>
<td>$28,082</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$61,905</td>
<td>$61,905</td>
<td>$28,082</td>
<td>$28,082</td>
</tr>
<tr>
<td><strong>Unassigned Fund Balance</strong></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$61,905</td>
<td>$61,905</td>
<td>$28,082</td>
<td>$28,082</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$61,905</td>
<td>$61,905</td>
<td>$28,082</td>
<td>$28,082</td>
</tr>
</tbody>
</table>
SECTION IX
FIDUCIARY FUNDS
Section IX
Fiduciary Funds Group

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

Associated Student Trust Fund 711 records student fees paid at the time of enrollment and revenues generated from student activities. The District serves as an agent for these funds and as such disburses the funds in accordance with instruction provided by the student government.

Student Representative Fee Trust Fund 722 – Mission College records monies collected to support student government representatives stating their positions and viewpoints before city, county, and district government as well as offices and agencies of the State government.

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.

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 Fund 791** will track investment activities through CalPERS. All interest earned will be restricted to paying retiree benefits.
### Consolidated (Fund 7xx)

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>860: State</td>
<td>590,000</td>
<td>659,963</td>
<td>679,998</td>
<td>590,000</td>
</tr>
<tr>
<td>880: Local</td>
<td>2,847,750</td>
<td>4,677,820</td>
<td>4,555,790</td>
<td>2,345,400</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>5,048,500</td>
<td>5,048,500</td>
<td>10,806,834</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$22,723,231</td>
<td>$29,671,764</td>
<td>$23,473,962</td>
<td>$33,027,632</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$14,233</td>
<td>$14,233</td>
<td>$1,236</td>
<td>$16,236</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>873,165</td>
<td>812,656</td>
<td>700,553</td>
<td>911,601</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>267,523</td>
<td>267,523</td>
<td>169,123</td>
<td>293,232</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>101,512</td>
<td>100,195</td>
<td>62,402</td>
<td>91,422</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>241,484</td>
<td>2,542,063</td>
<td>2,492,665</td>
<td>299,357</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>20,924</td>
<td>91,089</td>
<td>74,071</td>
<td>37,500</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>36,000</td>
<td>36,000</td>
<td>30,560</td>
<td>36,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>150,022</td>
<td>198,522</td>
<td>197,499</td>
<td>148,033</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>20,137,627</td>
<td>20,317,470</td>
<td>14,236,532</td>
<td>19,851,354</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$21,842,490</td>
<td>$24,379,751</td>
<td>$17,964,639</td>
<td>$21,684,735</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$880,741</td>
<td>$5,292,013</td>
<td>$5,509,323</td>
<td>$11,342,897</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$38,439,043</td>
<td>$38,439,043</td>
<td>$38,439,043</td>
<td>$43,948,366</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$39,319,784</td>
<td>$43,731,056</td>
<td>$43,948,366</td>
<td>$55,291,263</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Associated Student Body</td>
<td>$490,249</td>
<td>$461,549</td>
<td>$484,497</td>
<td>$484,497</td>
</tr>
<tr>
<td>Restricted for OPEB Trust Fund</td>
<td>37,931,210</td>
<td>42,433,618</td>
<td>42,439,058</td>
<td>54,209,892</td>
</tr>
<tr>
<td>Restricted for Student Body Center Fee</td>
<td>740,815</td>
<td>679,815</td>
<td>837,171</td>
<td>437,701</td>
</tr>
<tr>
<td>Restricted for Student Financial Aid</td>
<td>29,424</td>
<td>29,424</td>
<td>51,847</td>
<td>51,847</td>
</tr>
<tr>
<td>Restricted for Student Representation Fee</td>
<td>21,682</td>
<td>21,682</td>
<td>28,467</td>
<td>-</td>
</tr>
<tr>
<td>Restricted for Student Scholarships</td>
<td>106,404</td>
<td>104,968</td>
<td>107,325</td>
<td>107,325</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$39,319,784</td>
<td>$43,731,056</td>
<td>$43,948,366</td>
<td>$55,291,263</td>
</tr>
</tbody>
</table>
**Districtwide**

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>190,000</td>
<td>223,965</td>
<td>223,965</td>
<td>181,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>48,500</td>
<td>48,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$190,000</td>
<td>$272,465</td>
<td>$272,465</td>
<td>$181,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>1,400</td>
<td>1,400</td>
<td>-</td>
<td>2,300</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>50,556</td>
<td>48,756</td>
<td>34,910</td>
<td>20,956</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>131,544</td>
<td>181,844</td>
<td>177,689</td>
<td>154,744</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>6,500</td>
<td>20,665</td>
<td>17,118</td>
<td>3,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>48,500</td>
<td>48,500</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$190,000</td>
<td>$301,165</td>
<td>$278,217</td>
<td>$181,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>(28,700)</td>
<td>(5,752)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$490,249</td>
<td>$490,249</td>
<td>$490,249</td>
<td>$484,497</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$490,249</td>
<td>$461,549</td>
<td>$484,497</td>
<td>$484,497</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Associated Student Body</td>
<td>$490,249</td>
<td>$461,549</td>
<td>$484,497</td>
<td>$484,497</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$490,249</td>
<td>$461,549</td>
<td>$484,497</td>
<td>$484,497</td>
</tr>
</tbody>
</table>
West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>80,000</td>
<td>102,087</td>
<td>102,087</td>
<td>71,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>48,500</td>
<td>48,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 80,000</td>
<td>$ 150,587</td>
<td>$ 150,587</td>
<td>$ 71,000</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                      |                        |                       |                      |
| 100: Academic Salaries | $                    | - $                    | - $                   | - $                  |
| 200: Non-Instructional Salaries | - | - | - | - |
| 300: Employee Benefits | - | - | - | - |
| 400: Supplies and Materials | 13,856 | 12,056 | 3,135 | 1,356 |
| 500: Other Operating Expenses | 65,644 | 115,944 | 118,862 | 69,644 |
| 600: Capital Outlay   | 500                  | 14,665                 | 14,165                | -                    |
| 730: Transfer Out     | -                    | 48,500                 | 48,500                | -                    |
| 760: Grants/Donations/Scholarships | - | - | - | - |
| **Total Expenditures** | $ 80,000             | $ 191,165              | $ 184,662             | $ 71,000             |

| **Net Change to Fund Balance** | $                    | - $                    | (40,578)              | (34,075)             |
| **Beginning Fund Balance**    | $ 270,249            | $ 270,249              | $ 270,249             | $ 236,173            |
| **Fund Balance Adjustment**   | $                    | - $                    | - $                   | - $                  |
| **Available Fund Balance**    | $ 270,249            | $ 229,671              | $ 236,173             | $ 236,173            |

| **Restricted Fund Balance**  |                      |                        |                       |                      |
| Restricted for Associated Student Body | $ 270,249 | $ 229,671 | $ 236,173 | $ 236,173 |
| **Total Fund Balance**       | $ 270,249            | $ 229,671              | $ 236,173             | $ 236,173            |
## Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>110,000</td>
<td>121,878</td>
<td>121,878</td>
<td>110,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 110,000</td>
<td>$ 121,878</td>
<td>$ 121,878</td>
<td>$ 110,000</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                       |                        |               |                      |
| 100: Academic Salaries | $                     | -                      | -             | -                    |
| 200: Non-Instructional Salaries | 1,400 | 1,400 | - | 2,300 |
| 300: Employee Benefits | -                     | -                      | -             | -                    |
| 400: Supplies and Materials | 36,700 | 36,700 | 31,775 | 19,600 |
| 500: Other Operating Expenses | 65,900 | 65,900 | 58,827 | 85,100 |
| 600: Capital Outlay  | 6,000                 | 6,000                  | 2,953         | 3,000                |
| 730: Transfer Out    | -                     | -                      | -             | -                    |
| 760: Grants/Donations/Scholarships | -     | -     | -   | -     |
| **Total Expenditures** | $ 110,000            | $ 110,000              | $ 93,554      | $ 110,000            |

| **Net Change to Fund Balance** | $                     | -                      | 11,878        | 28,323               |

| **Beginning Fund Balance** | $ 220,000             | $ 220,000              | $ 220,000     | $ 248,324            |

| **Fund Balance Adjustment** | $                     | -                      | -             | -                    |

| **Available Fund Balance** | $ 220,000             | $ 231,878              | $ 248,324     | $ 248,324            |

| **Restricted Fund Balance** |                       |                        |               |                      |
| Restricted for Associated Student Body | $ 220,000 | $ 231,878 | $ 248,324 | $ 248,324 |

| **Total Fund Balance** | $ 220,000             | $ 231,878              | $ 248,324     | $ 248,324            |
### Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>20,750</td>
<td>20,750</td>
<td>16,119</td>
<td>16,500</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 20,750$</td>
<td>$ 20,750$</td>
<td>$ 16,119$</td>
<td>$ 16,500$</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>4,150</td>
<td>4,150</td>
<td>30</td>
<td>14,000</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>16,600</td>
<td>16,600</td>
<td>9,304</td>
<td>30,967</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 20,750$</td>
<td>$ 20,750$</td>
<td>$ 9,333$</td>
<td>$ 44,967$</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$ - $</td>
<td>- $</td>
<td>$ 6,786$</td>
<td>(28,467)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 21,682$</td>
<td>$ 21,682$</td>
<td>$ 21,682$</td>
<td>$ 28,467$</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$ - $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 21,682$</td>
<td>$ 21,682$</td>
<td>$ 28,467$</td>
<td>-</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Student Representation</td>
<td>$ 21,682$</td>
<td>$ 21,682$</td>
<td>$ 28,467$</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 21,682$</td>
<td>$ 21,682$</td>
<td>$ 28,467$</td>
<td>-</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>1,092,000</td>
<td>1,026,491</td>
<td>906,585</td>
<td>892,900</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 1,092,000</td>
<td>$ 1,026,491</td>
<td>$ 906,585</td>
<td>$ 892,900</td>
</tr>
</tbody>
</table>

|                         |                      |                        |              |                      |
| **Expenditures**        |                      |                        |              |                      |
| 100: Academic Salaries  | $ 14,233             | $ 14,233               | $ 1,236      | $ 16,236             |
| 200: Non-Instructional Salaries | 586,258 | 525,749 | 450,646 | 627,310 |
| 300: Employee Benefits  | 267,193              | 267,193                | 169,015      | 293,232              |
| 400: Supplies and Materials | 46,806 | 47,289 | 27,462 | 56,466 |
| 500: Other Operating Expenses | 93,340 | 92,857 | 49,761 | 113,646 |
| 600: Capital Outlay     | 14,424               | 70,424                 | 56,952       | 34,500               |
| 730: Transfer Out       | 113,005              | 113,005                | 113,005      | 110,980              |
| 760: Grants/Donations/Scholarships | 40,000 | 40,000 | 25,412 | 40,000 |
| **Total Expenditures**  | $ 1,175,259          | $ 1,170,750            | $ 893,489    | $ 1,292,370          |

|                         |                      |                        |              |                      |
| **Net Change to Fund Balance** | $ (83,259) | $ (144,259) | $ 13,097 | $ (399,470) |
| **Beginning Fund Balance** | $ 824,074 | $ 824,074 | $ 824,074 | $ 837,171 |
| **Fund Balance Adjustment** | - $ | - $ | - $ | - $ |
| **Available Fund Balance** | $ 740,815 | $ 679,815 | $ 837,171 | $ 437,701 |

| **Restricted Fund Balance** |                      |                        |              |                      |
| Restricted for Student Campus Center | $ 740,815 | $ 679,815 | $ 837,171 | $ 437,701 |
| **Total Fund Balance**      | $ 740,815 | $ 679,815 | $ 837,171 | $ 437,701 |
West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>684,000</td>
<td>684,000</td>
<td>564,094</td>
<td>484,900</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 684,000</td>
<td>$ 684,000</td>
<td>$ 564,094</td>
<td>$ 484,900</td>
</tr>
</tbody>
</table>

|                      |                      |                        |                       |                      |
| **Expenditures**     |                      |                        |                       |                      |
| 100: Academic Salaries| - $                 | - $                    | - $                   | - $                  |
| 200: Non-Instructional Salaries| 348,294 | 348,294 | 358,880 | 369,698 |
| 300: Employee Benefits| 169,526             | 169,526                | 149,904               | 182,946              |
| 400: Supplies and Materials| 20,631              | 21,114                 | 19,131                | 20,100               |
| 500: Other Operating Expenses| 30,120             | 29,637                 | 22,464                | 23,146               |
| 600: Capital Outlay  | 2,424                | 2,424                  | 841                   | 2,500                |
| 730: Transfer Out    | 113,005              | 113,005                | 113,005               | 110,980              |
| 760: Grants/Donations/Scholarships| - $ | - $ | - $ | - $ |
| **Total Expenditures** | $ 684,000            | $ 684,000              | $ 664,226             | $ 709,370            |

|                      |                      |                        |                       |                      |
| **Net Change to Fund Balance** | $                   | - $                    | - $                   | (100,132)            | (224,470)            |

|                      |                      |                        |                       |                      |
| **Beginning Fund Balance** | $ 421,356            | $ 421,356              | $ 421,356             | $ 321,224            |
| **Fund Balance Adjustment** | $                   | - $                    | - $                   | - $                  | - $                  |
| **Available Fund Balance** | $ 421,356            | $ 421,356              | $ 321,224             | $ 96,754             |

|                      |                      |                        |                       |                      |
| **Restricted Fund Balance** |                      |                        |                       |                      |
| Restricted for Student Campus Center| $ 421,356       | $ 421,356              | $ 321,224             | $ 96,754             |
| **Total Fund Balance** | $ 421,356            | $ 421,356              | $ 321,224             | $ 96,754             |
### Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget</th>
<th>Working Budget</th>
<th>Actual Budget</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015-16</td>
<td>2015-16</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>860: State</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>880: Local</td>
<td>408,000</td>
<td>342,491</td>
<td>342,491</td>
<td>408,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$408,000</td>
<td>$342,491</td>
<td>$342,491</td>
<td>$408,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>14,233</td>
<td>14,233</td>
<td>1,236</td>
<td>16,236</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>237,964</td>
<td>177,455</td>
<td>91,765</td>
<td>257,612</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>97,667</td>
<td>97,667</td>
<td>19,110</td>
<td>110,286</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>26,175</td>
<td>26,175</td>
<td>8,331</td>
<td>36,366</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>63,220</td>
<td>63,220</td>
<td>27,297</td>
<td>90,500</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>12,000</td>
<td>68,000</td>
<td>56,111</td>
<td>90,500</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>40,000</td>
<td>40,000</td>
<td>25,412</td>
<td>40,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$491,259</td>
<td>$486,750</td>
<td>$229,263</td>
<td>$583,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$(83,259)</td>
<td>$(144,259)</td>
<td>$113,229</td>
<td>$(175,000)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$402,718</td>
<td>$402,718</td>
<td>$402,718</td>
<td>$515,947</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$319,459</td>
<td>$258,459</td>
<td>$515,947</td>
<td>$340,947</td>
</tr>
</tbody>
</table>

### West Valley-Mission Community College District

**Fiduciary Funds - Student Body Center Fee - Fund 731**

Section IX, Exhibit 4B

Page 107
West Valley-Mission Community College District
Final Budget 2016-2017
Fiduciary Funds - Student Financial Aid - Fund 741

Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>860: State</td>
<td>590,000</td>
<td>659,963</td>
<td>679,998</td>
<td>590,000</td>
</tr>
<tr>
<td>880: Local</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$19,875,481</td>
<td>$19,945,444</td>
<td>$13,869,672</td>
<td>$19,875,398</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                      |                        |                       |                      |
| 100: Academic Salaries | $                    | -                      | -                      | -                    |
| 200: Non-Instructional Salaries | 280,837 | 280,837 | 249,907 | 281,991 |
| 300: Employee Benefits | -                    | -                      | 108                   | -                    |
| 400: Supplies and Materials | -           | -                      | -                     | -                    |
| 500: Other Operating Expenses | -          | -                      | -                     | -                    |
| 600: Capital Outlay  | -                    | -                      | -                     | -                    |
| 710: Other Outgo     | -                    | -                      | -                     | -                    |
| 730: Transfer Out    | 37,017               | 37,017                 | 35,994                | 37,053               |
| 760: Grants/Donations/Scholarships | 19,557,627 | 19,627,590 | 13,561,240 | 19,556,354 |
| **Total Expenditures** | $19,875,481          | $19,945,444            | $13,847,249           | $19,875,398          |

Net Change to Fund Balance $-22,423

Beginning Fund Balance $29,424

Fund Balance Adjustment $-51,847

Available Fund Balance $51,847

Restricted Fund Balance $29,424

Total Fund Balance $51,847
# Consolidated (Fund 751 and 752)

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>545,000</td>
<td>743,384</td>
<td>745,891</td>
<td>255,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 545,000</td>
<td>$ 743,384</td>
<td>$ 745,891</td>
<td>$ 255,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>4,670</td>
<td>4,670</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>330</td>
<td>330</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>89,940</td>
<td>95,089</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>540,000</td>
<td>649,880</td>
<td>649,880</td>
<td>255,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 545,000</td>
<td>$ 744,820</td>
<td>$ 744,969</td>
<td>$ 255,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>(1,436)</td>
<td>921</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 106,404</td>
<td>$ 106,404</td>
<td>$ 106,404</td>
<td>$ 107,325</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 106,404</td>
<td>$ 104,968</td>
<td>$ 107,325</td>
<td>$ 107,325</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Student Scholarships</td>
<td>$ 106,404</td>
<td>$ 104,968</td>
<td>$ 107,325</td>
<td>$ 107,325</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 106,404</td>
<td>$ 104,968</td>
<td>$ 107,325</td>
<td>$ 107,325</td>
</tr>
</tbody>
</table>

West Valley-Mission Community College District  
Final Budget 2016-2017  
Fiduciary Funds - Scholarship Funds
### West Valley College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>275,000</td>
<td>339,100</td>
<td>340,351</td>
<td>130,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 275,000</td>
<td>$ 339,100</td>
<td>$ 340,351</td>
<td>$ 130,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>4,670</td>
<td>4,670</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>330</td>
<td>330</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>- 12,800</td>
<td>14,050</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>270,000</td>
<td>321,300</td>
<td>321,300</td>
<td>130,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 275,000</td>
<td>$ 339,100</td>
<td>$ 335,350</td>
<td>$ 130,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>5,001</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 28,803</td>
<td>$ 28,803</td>
<td>$ 28,803</td>
<td>$ 33,805</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 28,803</td>
<td>$ 28,803</td>
<td>$ 33,805</td>
<td>$ 33,805</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Student Scholarships</td>
<td>$ 28,803</td>
<td>$ 28,803</td>
<td>$ 33,805</td>
<td>$ 33,805</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 28,803</td>
<td>$ 28,803</td>
<td>$ 33,805</td>
<td>$ 33,805</td>
</tr>
</tbody>
</table>
## Mission College

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>270,000</td>
<td>404,284</td>
<td>405,539</td>
<td>125,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 270,000</td>
<td>$ 404,284</td>
<td>$ 405,539</td>
<td>$ 125,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>77,140</td>
<td>81,039</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>270,000</td>
<td>328,580</td>
<td>328,580</td>
<td>125,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 270,000</td>
<td>$ 405,720</td>
<td>$ 409,619</td>
<td>$ 125,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$</td>
<td>- $</td>
<td>(1,436)</td>
<td>$ (4,080)</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 77,599</td>
<td>$ 77,599</td>
<td>$ 77,599</td>
<td>$ 73,519</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 77,599</td>
<td>$ 76,163</td>
<td>$ 73,519</td>
<td>$ 73,519</td>
</tr>
<tr>
<td><strong>Restricted Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for Student Scholarships</td>
<td>$ 77,599</td>
<td>$ 76,163</td>
<td>$ 73,519</td>
<td>$ 73,519</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td>$ 77,599</td>
<td>$ 76,163</td>
<td>$ 73,519</td>
<td>$ 73,519</td>
</tr>
</tbody>
</table>
### Districtwide

<table>
<thead>
<tr>
<th></th>
<th>Final Budget 2015-16</th>
<th>Working Budget 2015-16</th>
<th>Actual Budget 2015-16</th>
<th>Final Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local</td>
<td>1,000,000</td>
<td>2,663,230</td>
<td>2,663,230</td>
<td>1,000,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>10,806,834</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 1,000,000</td>
<td>$ 7,663,230</td>
<td>$ 7,663,230</td>
<td>$ 11,806,834</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>2,160,822</td>
<td>2,160,822</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>36,000</td>
<td>36,000</td>
<td>30,560</td>
<td>36,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 36,000</td>
<td>$ 2,196,822</td>
<td>$ 2,191,382</td>
<td>$ 36,000</td>
</tr>
<tr>
<td><strong>Net Change to Fund Balance</strong></td>
<td>$ 964,000</td>
<td>$ 5,466,408</td>
<td>$ 5,471,848</td>
<td>$ 11,770,834</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 36,967,210</td>
<td>$ 36,967,210</td>
<td>$ 36,967,210</td>
<td>$ 42,439,058</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Available Fund Balance</strong></td>
<td>$ 37,931,210</td>
<td>$ 42,433,618</td>
<td>$ 42,439,058</td>
<td>$ 54,209,892</td>
</tr>
</tbody>
</table>

### Total Fund Balance

- Restricted for Other Post-Employment Benefits: $37,931,210
- **Total Fund Balance**: $37,931,210
ATTACHMENTS
## Unrestricted General Fund 110

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal Revenue</td>
<td>$6,379</td>
<td>$14,494</td>
<td>$7,367</td>
<td>-</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>4,721,107</td>
<td>5,108,139</td>
<td>7,662,910</td>
<td>8,695,990</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>97,578,345</td>
<td>98,193,049</td>
<td>108,210,198</td>
<td>111,318,105</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>484,900</td>
<td>5,278</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$102,790,731</td>
<td>$103,320,960</td>
<td>$115,880,475</td>
<td>$120,014,095</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$37,985,957</td>
<td>$41,627,970</td>
<td>$40,232,660</td>
<td>$47,692,682</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>15,906,580</td>
<td>16,244,921</td>
<td>16,791,585</td>
<td>19,929,321</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>17,000,917</td>
<td>17,982,928</td>
<td>20,590,972</td>
<td>25,072,424</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>909,926</td>
<td>853,143</td>
<td>789,935</td>
<td>1,041,729</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>8,424,424</td>
<td>8,658,127</td>
<td>9,262,167</td>
<td>8,932,316</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>218,173</td>
<td>633,046</td>
<td>1,254,727</td>
<td>245,707</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>4,550</td>
<td>4,708</td>
<td>4,708</td>
<td>1,400</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>9,934,673</td>
<td>11,817,758</td>
<td>17,144,326</td>
<td>16,810,462</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>133,496</td>
<td>125,295</td>
<td>100,576</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$90,385,200</td>
<td>$97,956,097</td>
<td>$106,196,374</td>
<td>$119,826,617</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balance</strong></td>
<td>$12,405,531</td>
<td>$5,364,863</td>
<td>$9,684,101</td>
<td>$187,478</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$26,915,423</td>
<td>$24,123,234</td>
<td>$29,488,097</td>
<td>$39,172,198</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>(2)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$39,320,952</td>
<td>$29,488,097</td>
<td>$39,172,198</td>
<td>$39,359,676</td>
</tr>
</tbody>
</table>

Reference detail schedules for fund balance categories.
### Restricted General Fund 12x & 13x

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Final Budget FY14/15</th>
<th>Final Budget FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 2,357,566</td>
<td>$ 2,106,985</td>
<td>$ 2,023,849</td>
<td>$ 3,749,828</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>7,714,554</td>
<td>9,513,946</td>
<td>12,205,948</td>
<td>19,574,220</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>368,762</td>
<td>2,806,962</td>
<td>4,118,126</td>
<td>4,067,620</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td></td>
<td>942,942</td>
<td>97,236</td>
<td>78,346</td>
<td>49,593</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td></td>
<td>57,714,554</td>
<td>9,513,946</td>
<td>12,205,948</td>
<td>19,574,220</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>368,762</td>
<td>2,806,962</td>
<td>4,118,126</td>
<td>4,067,620</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>175,000</td>
</tr>
<tr>
<td></td>
<td>942,942</td>
<td>97,236</td>
<td>78,346</td>
<td>49,593</td>
<td>175,000</td>
<td>175,000</td>
<td>175,000</td>
<td>175,000</td>
</tr>
</tbody>
</table>

### EcoPass Fund 137

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/16</th>
<th>Final Budget FY13/14</th>
<th>Final Budget FY14/15</th>
<th>Final Budget FY15/16</th>
<th>Final Budget FY16/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>2,167,754</td>
<td>2,817,138</td>
<td>4,553,401</td>
<td>10,410,118</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>57,429</td>
<td>2,845,024</td>
<td>2,479,505</td>
<td>2,508,016</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>131,494</td>
<td>11,342</td>
<td>37,674</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>682,686</td>
<td>653,546</td>
<td>1,232,956</td>
<td>858,961</td>
<td>175,000</td>
<td>175,000</td>
<td>175,000</td>
<td>175,000</td>
</tr>
</tbody>
</table>

### West Valley-Mission Community College District

Final Budget 2016-2017

Consolidated Summary for All Funds
West Valley-Mission Community College District  
Final Budget 2016-2017  
Consolidated Summary for All Funds

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal Revenue</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>5,448</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>815,278</td>
<td>739,229</td>
<td>731,705</td>
<td>739,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>3,354</td>
<td>5,212</td>
<td>5,975</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 818,632</strong></td>
<td><strong>744,441</strong></td>
<td><strong>743,127</strong></td>
<td><strong>801,292</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>$ 219,521</td>
<td>$ 210,193</td>
<td>$ 177,838</td>
<td>$ 245,583</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>349,742</td>
<td>438,867</td>
<td>398,497</td>
<td>422,598</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>162,783</td>
<td>179,086</td>
<td>154,574</td>
<td>196,488</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>24,358</td>
<td>24,091</td>
<td>17,858</td>
<td>26,000</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>90,533</td>
<td>96,940</td>
<td>55,765</td>
<td>93,292</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>6,583</td>
<td>14,437</td>
<td>3,328</td>
<td>5,000</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>88</td>
<td>183</td>
<td>348</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 853,608</strong></td>
<td><strong>$ 963,796</strong></td>
<td><strong>$ 808,208</strong></td>
<td><strong>$ 988,961</strong></td>
</tr>
</tbody>
</table>

| Net Change in Fund Balance    | $ (34,976)     | $ (219,355)    | $ (65,080)     | $ (187,669)         |

| Beginning Fund Balance        | $ 840,784      | $ 805,808      | $ 586,453      | $ 521,372           |

| Fund Balance Adjustment       | $ -            | $ -            | $ -            | $ -                 |

| Ending Fund Balance           | $ 805,808      | $ 586,453      | $ 521,372      | $ 333,703           |

Reference detail schedules for fund balance categories.
## Final Budget 2016-2017

### Consolidated Summary for All Funds

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual Budget FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Final Budget FY14/15</th>
<th>Final Budget FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Parking Fund 139</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,485,430</td>
<td>1,759,318</td>
<td>1,784,664</td>
<td>1,550,000</td>
<td>$116,478,617</td>
<td>$120,349,848</td>
<td>$136,834,536</td>
<td>$149,981,648</td>
</tr>
<tr>
<td><strong>Total General Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,598,891</td>
<td>1,523,248</td>
<td>1,702,028</td>
<td>1,732,149</td>
<td>$104,103,021</td>
<td>$114,990,932</td>
<td>$127,207,586</td>
<td>$150,343,975</td>
</tr>
<tr>
<td><strong>West Valley-Mission Community College District</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Debt Service Funds

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal Revenue</td>
<td>$ 3,053,432</td>
<td>$ 1,710,652</td>
<td>$ 1,663,971</td>
<td>$ 1,626,430</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>758,577</td>
<td>609,832</td>
<td></td>
<td></td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>40,678,525</td>
<td>14,231,603</td>
<td>32,596,949</td>
<td>30,613,635</td>
<td>1,488,962</td>
<td>1,598,884</td>
<td></td>
<td></td>
</tr>
<tr>
<td>894: Sales of Bond Proceeds</td>
<td>-</td>
<td>14,079,579</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>149,617,212</td>
<td></td>
<td></td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>8,704,948</td>
<td>12,000,416</td>
<td>12,584,247</td>
<td>11,921,442</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 52,436,905</strong></td>
<td><strong>$ 42,022,250</strong></td>
<td><strong>$ 46,845,167</strong></td>
<td><strong>$ 44,161,507</strong></td>
<td><strong>$ 2,247,539</strong></td>
<td><strong>$ 151,825,928</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>8,469,578</td>
<td>8,055,899</td>
<td>7,460,338</td>
<td>8,037,729</td>
<td>250,532</td>
<td>241,890</td>
<td></td>
<td></td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>49,751</td>
<td>69,912</td>
<td></td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>31,363</td>
<td>42,600</td>
<td>102,500</td>
<td>-</td>
<td>238,880</td>
<td>118,515</td>
<td></td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>31,318,834</td>
<td>31,277,206</td>
<td></td>
<td></td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>35,942,425</td>
<td>36,254,058</td>
<td>29,075,093</td>
<td>35,945,389</td>
<td>3,500</td>
<td>6,300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>98,495</td>
<td>800,818</td>
<td>330,695</td>
<td>3,006,834</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 44,510,498</strong></td>
<td><strong>$ 45,142,138</strong></td>
<td><strong>$ 36,908,727</strong></td>
<td><strong>$ 49,892,452</strong></td>
<td><strong>$ 32,681,129</strong></td>
<td><strong>$ 32,471,683</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Net Change in Fund Balance | $ 7,926,407 | $(3,119,888) | $ 9,936,441 | $(5,730,945) | $(30,433,590) | 119,354,246 |               |               |

| Beginning Fund Balance | $ 112,627,066 | $ 120,553,473 | $ 44,066,901 | $ 54,003,342 | $ 132,677,893 | 102,244,303 |               |               |

| Fund Balance Adjustment | $ - | - | - | - | $ - | $ - | - | - |

| Ending Fund Balance | $ 120,553,473 | $ 44,066,901 | $ 54,003,342 | $ 48,272,397 | $ 102,244,303 | $ 221,598,550 |               |               |

Reference detail schedules for fund balance categories.

## Capital Project

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,000,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,000,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,000,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>894: Sales of Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,000,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 20,000,000</strong></td>
<td><strong>$ 5,000,000</strong></td>
<td><strong>$ 10,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
<th>Final Budget FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Actual FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 20,000,000</strong></td>
<td><strong>$ 5,000,000</strong></td>
<td><strong>$ 10,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
<td><strong>$ 1,000,000</strong></td>
</tr>
</tbody>
</table>

| Net Change in Fund Balance | $ - | - | - | - | - | - | - | - |

| Beginning Fund Balance | $ 112,627,066 | $ 120,553,473 | $ 44,066,901 | $ 54,003,342 | $ 132,677,893 | 102,244,303 |               |               |

| Fund Balance Adjustment | $ - | - | - | - | $ - | $ - | - | - |

| Ending Fund Balance | $ 120,553,473 | $ 44,066,901 | $ 54,003,342 | $ 48,272,397 | $ 102,244,303 | $ 221,598,550 |               |               |

Reference detail schedules for fund balance categories.
<table>
<thead>
<tr>
<th>Funds 410/430</th>
<th>Child Development Fund 330</th>
<th>Total Government Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Final Budget</td>
<td>Actual</td>
</tr>
<tr>
<td>FY15/16</td>
<td>FY16/17</td>
<td>FY13/14</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>6,372,561</td>
<td>7,859,139</td>
<td>382,316</td>
</tr>
<tr>
<td>2,974,962</td>
<td>3,574,655</td>
<td>1,417,465</td>
</tr>
</tbody>
</table>

| 13,576,554 | 15,624,691 | 26,759,475 | 36,557,770 |
| 143,832,767 | 120,681,573 | 151,846,251 | 153,494,342 |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>16,362</td>
<td>10,136,144</td>
<td>12,108,142</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>10,136,144</td>
<td>12,108,142</td>
<td>12,684,930</td>
</tr>
</tbody>
</table>

| 9,347,523 | 11,433,794 | $ 1,849,368 | $ 1,799,475 |
| 726,293 | 844,964 | - | - |
| - | 7,473 | - | - |

| 40,294,412 | 44,645,125 | 43,500,998 | 36,865,299 |

| 1,215,216 | 1,180,967 | 1,287,251 | 1,263,105 |
| 426,802 | 459,192 | 462,128 | 546,291 |

| 22,385,738 | 22,974,955 | 24,659,138 | 29,160,899 |

| 48,986 | 17,351 | 30,183 | 74,353 |
| 41,682 | 64,244 | 1,215,216 | 1,180,967 |

| 11,089,970 | 11,962,506 | 15,011,900 | 23,388,733 |

| 2,000 | 4,578 | 22,385,738 | 22,974,955 |
| - | - | 1,215,216 | 1,180,967 |

| 52,159,462 | 34,811,883 | 60,343,167 | 178,114,253 |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>12,000</td>
<td>12,000</td>
<td>12,000</td>
</tr>
</tbody>
</table>

| 35,950,475 | 36,265,066 | 29,615,641 | 35,949,289 |

<table>
<thead>
<tr>
<th>12,000</th>
<th>12,000</th>
<th>12,000</th>
<th>12,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>12,000</td>
<td>12,000</td>
<td>12,000</td>
</tr>
</tbody>
</table>

| 10,176,750 | 12,642,101 | 17,525,043 | 22,629,296 |

| 710,807 | 813,841 | 1,379,994 | 982,337 |

| 58,982,180 | $ 180,100,181 | $ 1,777,098 | $ 1,771,908 |
| (49,634,657) | (168,666,387) | $ 72,270 | $ 27,566 |

| 183,071,746 | 194,376,662 | 224,980,620 | 382,270,247 |

<table>
<thead>
<tr>
<th>(49,634,657)</th>
<th>(168,666,387)</th>
<th>$ 72,270</th>
<th>$ 27,566</th>
</tr>
</thead>
</table>

| (10,059,317) | (29,935,487) | - | - |

| 274,280,984 | 248,625,655 | 296,879,813 | 266,944,326 |

| $ 221,598,550 | $ 171,963,893 | $ 53,162 | $ 153,435 |

| $ 264,221,667 | $ 296,879,813 | $ 266,944,326 | $ 92,184,667 |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>$ 221,598,550</td>
<td>$ 171,963,893</td>
<td>$ 153,001</td>
<td>$ 288,781</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
## Associate Student Body

<table>
<thead>
<tr>
<th></th>
<th>FY13/14 Actual</th>
<th>FY14/15 Actual</th>
<th>FY15/16 Actual</th>
<th>FY16/17 Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal Revenue</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>$ 253,883</td>
<td>$ 238,489</td>
<td>$ 223,965</td>
<td>$ 181,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 48,500</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$ 253,883</td>
<td>$ 238,489</td>
<td>$ 272,465</td>
<td>$ 181,000</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,300</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>$ 50,900</td>
<td>$ 45,056</td>
<td>$ 34,910</td>
<td>$ 20,956</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$ 219,421</td>
<td>$ 171,688</td>
<td>$ 177,689</td>
<td>$ 154,744</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>$ 26,214</td>
<td>$ 4,152</td>
<td>$ 17,118</td>
<td>$ 3,000</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 48,500</td>
<td>$ -</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 296,535</td>
<td>$ 220,895</td>
<td>$ 278,217</td>
<td>$ 181,000</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balance</strong></td>
<td>$ (42,652)</td>
<td>$ 17,594</td>
<td>$ (5,752)</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$ 515,307</td>
<td>$ 472,655</td>
<td>$ 490,249</td>
<td>$ 484,497</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$ 472,655</td>
<td>$ 490,249</td>
<td>$ 484,497</td>
<td>$ 484,497</td>
</tr>
</tbody>
</table>

Reference detail schedules for fund balance categories.
## West Valley-Mission Community College District
### Final Budget 2016-2017
#### Consolidated Summary for All Funds

<table>
<thead>
<tr>
<th>Student Representation Fee</th>
<th>Student Body Center Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual FY13/14 Actual FY14/15 Actual FY15/16 Actual FY16/17</td>
</tr>
<tr>
<td></td>
<td>$ - $ - $ - $ - $</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>$ 17,416 $ 8,215 $ 9,333 $ 44,967</td>
</tr>
<tr>
<td></td>
<td>- $ - $ - $ - $</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>$ 17,416 $ 8,215 $ 9,333 $ 44,967</td>
</tr>
<tr>
<td></td>
<td>- $ - $ - $ - $</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- - - - - -</td>
</tr>
<tr>
<td></td>
<td>- $ - $ - $ - $</td>
</tr>
</tbody>
</table>

**Attachment A**
<table>
<thead>
<tr>
<th></th>
<th>FY13/14</th>
<th>FY14/15</th>
<th>FY15/16</th>
<th>FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Student Financial Aid</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal Revenue</td>
<td>$15,737,434</td>
<td>$13,757,850</td>
<td>$13,189,674</td>
<td>$19,285,398</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>$703,695</td>
<td>$687,312</td>
<td>$679,998</td>
<td>$590,000</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>$13,001</td>
<td>$397</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>$201,516</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$16,655,646</td>
<td>$14,445,559</td>
<td>$13,869,672</td>
<td>$19,875,398</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>$313,224</td>
<td>$256,175</td>
<td>$249,907</td>
<td>$281,991</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>$4,376</td>
<td>-</td>
<td>$108</td>
<td>-</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>$1,130</td>
<td>$40</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>-</td>
<td>$89,714</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td>$66,445</td>
<td>$40,368</td>
<td>$35,994</td>
<td>$37,053</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>$16,251,414</td>
<td>$14,185,347</td>
<td>$13,561,240</td>
<td>$19,556,354</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$16,836,588</td>
<td>$14,571,643</td>
<td>$13,847,249</td>
<td>$19,875,398</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balance</strong></td>
<td>$19,058</td>
<td>$(126,084)</td>
<td>$22,423</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>$267,156</td>
<td>$286,214</td>
<td>$29,424</td>
<td>$51,847</td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td>$286,214</td>
<td>$29,424</td>
<td>$51,847</td>
<td>$51,847</td>
</tr>
</tbody>
</table>

Reference detail schedules for fund balance categories.
### Scholarship Fund

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>471,400</td>
</tr>
<tr>
<td>531,417</td>
<td>452,693</td>
<td>745,891</td>
<td>255,000</td>
<td>-</td>
</tr>
<tr>
<td>$</td>
<td>531,417</td>
<td>$ 452,693</td>
<td>$ 745,891</td>
<td>$ 255,000</td>
</tr>
</tbody>
</table>

### Agency Funds

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>511,025</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>58,450</td>
<td>89,060</td>
<td>95,089</td>
<td>-</td>
<td>114,839</td>
</tr>
<tr>
<td></td>
<td>28,759</td>
<td>22,670</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>476,343</td>
<td>358,945</td>
<td>649,880</td>
<td>255,000</td>
</tr>
<tr>
<td>$</td>
<td>534,793</td>
<td>$ 448,005</td>
<td>$ 744,969</td>
<td>$ 255,000</td>
</tr>
</tbody>
</table>

### Consolidated Summary for All Funds

West Valley-Mission Community College District
Final Budget 2016-2017

Attachment A

Page 122
## Other Trust Funds

<table>
<thead>
<tr>
<th></th>
<th>FY13/14</th>
<th>FY14/15</th>
<th>FY15/16</th>
<th>FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>810: Federal Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>860: State Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>6,037,559</td>
<td>1,488,515</td>
<td>2,663,230</td>
<td>1,000,000</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>426,433</td>
<td>723,085</td>
<td>5,000,000</td>
<td>10,806,834</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 6,463,992</strong></td>
<td><strong>$ 2,211,600</strong></td>
<td><strong>$ 7,663,230</strong></td>
<td><strong>$ 11,806,834</strong></td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100: Academic Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>479,730</td>
<td>723,085</td>
<td></td>
<td></td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td></td>
<td></td>
<td>2,160,822</td>
<td></td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>3,227,271</td>
<td>36,437</td>
<td>30,560</td>
<td>36,000</td>
</tr>
<tr>
<td>730: Transfer Out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$ 3,707,001</strong></td>
<td><strong>$ 759,522</strong></td>
<td><strong>$ 2,191,382</strong></td>
<td><strong>$ 36,000</strong></td>
</tr>
<tr>
<td><strong>Net Change in Fund Balance</strong></td>
<td><strong>$ 2,756,991</strong></td>
<td><strong>$ 1,452,078</strong></td>
<td><strong>$ 5,471,848</strong></td>
<td><strong>$ 11,770,834</strong></td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td><strong>$ 32,758,142</strong></td>
<td><strong>$ 35,515,133</strong></td>
<td><strong>$ 36,967,210</strong></td>
<td><strong>$ 42,439,058</strong></td>
</tr>
<tr>
<td><strong>Fund Balance Adjustment</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td><strong>$ 35,515,133</strong></td>
<td><strong>$ 36,967,210</strong></td>
<td><strong>$ 42,439,058</strong></td>
<td><strong>$ 54,209,892</strong></td>
</tr>
</tbody>
</table>

Reference detail schedules for fund balance categories.
### Total Fiduciary Funds

<table>
<thead>
<tr>
<th></th>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$15,737,434</td>
<td>$13,757,850</td>
<td>$13,189,674</td>
<td>$19,285,398</td>
<td></td>
</tr>
<tr>
<td>1,175,095</td>
<td>1,198,337</td>
<td>679,998</td>
<td>590,000</td>
<td></td>
</tr>
<tr>
<td>7,724,039</td>
<td>3,099,726</td>
<td>4,555,790</td>
<td>2,345,400</td>
<td></td>
</tr>
<tr>
<td>627,949</td>
<td>723,085</td>
<td>5,048,500</td>
<td>10,806,834</td>
<td></td>
</tr>
<tr>
<td>$25,264,517</td>
<td>$18,778,997</td>
<td>$23,473,962</td>
<td>$33,027,632</td>
<td></td>
</tr>
<tr>
<td>$44,181</td>
<td>$134,455</td>
<td>$1,236</td>
<td>$16,236</td>
<td></td>
</tr>
<tr>
<td>976,149</td>
<td>942,015</td>
<td>700,552</td>
<td>911,601</td>
<td></td>
</tr>
<tr>
<td>627,655</td>
<td>971,652</td>
<td>169,123</td>
<td>293,232</td>
<td></td>
</tr>
<tr>
<td>111,042</td>
<td>108,026</td>
<td>62,402</td>
<td>91,422</td>
<td></td>
</tr>
<tr>
<td>494,810</td>
<td>525,643</td>
<td>2,492,664</td>
<td>299,357</td>
<td></td>
</tr>
<tr>
<td>45,286</td>
<td>24,549</td>
<td>74,071</td>
<td>37,500</td>
<td></td>
</tr>
<tr>
<td>3,227,271</td>
<td>126,151</td>
<td>30,560</td>
<td>36,000</td>
<td></td>
</tr>
<tr>
<td>197,750</td>
<td>152,572</td>
<td>197,499</td>
<td>148,033</td>
<td></td>
</tr>
<tr>
<td>16,756,647</td>
<td>14,572,116</td>
<td>14,236,532</td>
<td>19,851,354</td>
<td></td>
</tr>
<tr>
<td>$22,480,789</td>
<td>$17,557,179</td>
<td>$17,964,639</td>
<td>$21,684,735</td>
<td></td>
</tr>
<tr>
<td>$2,783,728</td>
<td>$1,221,819</td>
<td>$5,509,323</td>
<td>$11,342,897</td>
<td></td>
</tr>
<tr>
<td>$34,433,495</td>
<td>$37,347,930</td>
<td>$38,439,042</td>
<td>$43,948,365</td>
<td></td>
</tr>
<tr>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>$37,217,222</td>
<td>$38,439,042</td>
<td>$43,948,365</td>
<td>$55,291,262</td>
<td></td>
</tr>
</tbody>
</table>
### Revenues:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY13/14</th>
<th>FY14/15</th>
<th>FY15/16</th>
<th>FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810: Federal Revenue</td>
<td>$797,338</td>
<td>$1,026,822</td>
<td>$824,265</td>
<td>$997,992</td>
</tr>
<tr>
<td>860: State Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>880: Local Revenue</td>
<td>4,390,688</td>
<td>5,071,079</td>
<td>4,699,585</td>
<td>4,870,921</td>
</tr>
<tr>
<td>894: Sales of Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>898: Transfer In</td>
<td>34,763</td>
<td>63,427</td>
<td>73,947</td>
<td>42,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$5,222,789</td>
<td>$6,161,327</td>
<td>$5,597,797</td>
<td>$5,910,913</td>
</tr>
</tbody>
</table>

### expenditures:

<table>
<thead>
<tr>
<th>Item</th>
<th>FY13/14</th>
<th>FY14/15</th>
<th>FY15/16</th>
<th>FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>100: Academic Salaries</td>
<td>$160,246</td>
<td>$203,041</td>
<td>$116,125</td>
<td>$345,390</td>
</tr>
<tr>
<td>200: Non-Instructional Salaries</td>
<td>1,989,076</td>
<td>2,551,653</td>
<td>2,336,000</td>
<td>2,887,755</td>
</tr>
<tr>
<td>300: Employee Benefits</td>
<td>372,770</td>
<td>571,280</td>
<td>451,829</td>
<td>689,135</td>
</tr>
<tr>
<td>400: Supplies and Materials</td>
<td>155,463</td>
<td>256,124</td>
<td>253,410</td>
<td>476,199</td>
</tr>
<tr>
<td>500: Other Operating Expenses</td>
<td>1,566,275</td>
<td>1,659,334</td>
<td>1,680,143</td>
<td>4,625,116</td>
</tr>
<tr>
<td>600: Capital Outlay</td>
<td>108,509</td>
<td>57,530</td>
<td>95,505</td>
<td>263,379</td>
</tr>
<tr>
<td>710: Other Outgo</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>730: Transfers Out</td>
<td>424,357</td>
<td>100,025</td>
<td>84,835</td>
<td>75,480</td>
</tr>
<tr>
<td>760: Grants/Donations/Scholarships</td>
<td>13,744</td>
<td>11,878</td>
<td>36,766</td>
<td>27,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$4,790,440</td>
<td>$5,410,865</td>
<td>$5,054,611</td>
<td>$9,389,954</td>
</tr>
</tbody>
</table>

### Net Change in Fund Balance

- **Actual:** $432,349
- **Budget:** $750,463
- **Ending:** $543,186
- **Beginning:** $(3,479,041)

### Beginning Fund Balance

- **Actual:** $5,099,127
- **Budget:** $5,531,478
- **Ending:** $5,602,374
- **Beginning:** $6,145,562

### Fund Balance Adjustment

- **Actual:** $2
- **Budget:** $2
- **Ending:** -
- **Beginning:** -

### Ending Fund Balance

- **Actual:** $5,531,478
- **Budget:** $5,602,374
- **Ending:** $6,145,562
- **Beginning:** $2,666,521

Reference detail schedules for fund balance categories.
<table>
<thead>
<tr>
<th>Actual FY13/14</th>
<th>Actual FY14/15</th>
<th>Actual FY15/16</th>
<th>Final Budget FY16/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>$22,001,736</td>
<td>$18,670,975</td>
<td>$17,768,416</td>
<td>$25,767,831</td>
</tr>
<tr>
<td>$14,751,649</td>
<td>$16,823,028</td>
<td>$27,439,473</td>
<td>$37,147,770</td>
</tr>
<tr>
<td>$155,947,494</td>
<td>$128,852,377</td>
<td>$161,101,626</td>
<td>$160,710,663</td>
</tr>
<tr>
<td>$10,798,856</td>
<td>$12,894,654</td>
<td>$17,807,377</td>
<td>$22,822,869</td>
</tr>
<tr>
<td>$203,499,735</td>
<td>$340,937,826</td>
<td>$224,116,892</td>
<td>$246,449,133</td>
</tr>
<tr>
<td>$40,498,839</td>
<td>$44,982,621</td>
<td>$43,618,359</td>
<td>$52,095,922</td>
</tr>
<tr>
<td>$25,350,963</td>
<td>$26,468,623</td>
<td>$27,695,690</td>
<td>$32,960,255</td>
</tr>
<tr>
<td>$29,380,843</td>
<td>$29,952,397</td>
<td>$31,420,179</td>
<td>$37,847,666</td>
</tr>
<tr>
<td>$2,190,219</td>
<td>$2,215,871</td>
<td>$2,461,323</td>
<td>$4,063,466</td>
</tr>
<tr>
<td>$13,151,054</td>
<td>$14,147,483</td>
<td>$19,184,707</td>
<td>$28,263,206</td>
</tr>
<tr>
<td>$32,313,257</td>
<td>$34,893,962</td>
<td>$60,512,743</td>
<td>$178,415,132</td>
</tr>
<tr>
<td>$39,177,746</td>
<td>$36,391,217</td>
<td>$29,646,202</td>
<td>$35,985,289</td>
</tr>
<tr>
<td>$10,798,857</td>
<td>$12,894,698</td>
<td>$17,807,377</td>
<td>$22,852,809</td>
</tr>
<tr>
<td>$17,481,198</td>
<td>$15,397,835</td>
<td>$15,653,292</td>
<td>$20,861,191</td>
</tr>
<tr>
<td>$210,342,976</td>
<td>$217,344,706</td>
<td>$247,999,870</td>
<td>$413,344,936</td>
</tr>
<tr>
<td>$410,344,936</td>
<td>$247,999,870</td>
<td>$217,344,706</td>
<td>$210,342,976</td>
</tr>
<tr>
<td>$217,328,115</td>
<td>$340,921,235</td>
<td>$317,038,257</td>
<td>$324,171,353</td>
</tr>
<tr>
<td>$224,171,353</td>
<td>$217,328,115</td>
<td>$340,921,235</td>
<td>$317,038,257</td>
</tr>
<tr>
<td>$317,038,257</td>
<td>$340,921,235</td>
<td>$217,328,115</td>
<td>$224,171,353</td>
</tr>
<tr>
<td>$217,328,115</td>
<td>$340,921,235</td>
<td>$317,038,257</td>
<td>$150,142,454</td>
</tr>
<tr>
<td>$150,142,454</td>
<td>$317,038,257</td>
<td>$340,921,235</td>
<td>$224,171,353</td>
</tr>
<tr>
<td>$224,171,353</td>
<td>$340,921,235</td>
<td>$317,038,257</td>
<td>$150,142,454</td>
</tr>
<tr>
<td>DEADLINE</td>
<td>EVENTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>JANUARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 11, 2016</td>
<td>District Council review Budget Calendar</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 12, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 15, 2016</td>
<td>320 Report (P-1 Enrollment Data) Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 19, 2016</td>
<td>Board of Trustees approve Budget Calendar</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 20, 2016</td>
<td>Governor's Proposed Budget ACCCA/ACBO Workshop</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FEBRUARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 8, 2016</td>
<td>District Council review Second Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 9, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 15, 2016</td>
<td>311 Second Quarter Report Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 16, 2016</td>
<td>Board of Trustees Budget Workshop</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 16, 2016</td>
<td>Board of Trustees approve the Second Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MARCH</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March 8, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>March 25, 2016</td>
<td>Freeze Position Control File and provide college with working version of detail line items for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>APRIL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 1, 2016</td>
<td>Board of Trustees provide budget guidelines for next fiscal year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 11, 2016</td>
<td>District Council review Fixed Cost Schedule and Associate Faculty Funding Model for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 12, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 18, 2016</td>
<td>Provide college with worksheet for June 30th estimates - Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 20, 2016</td>
<td>320 Report (P-2 Enrollment Data) Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 25, 2016</td>
<td>College submits June 30th estimates to District for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 25, 2016</td>
<td>District Council review revenue projections and Resource Allocation Model for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MAY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 2016</td>
<td>Governor's May Revise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 9, 2016</td>
<td>District Council review Third Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 9, 2016</td>
<td>District Enrollment Management Committee recommends FTES Goals for Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 10, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 15, 2016</td>
<td>311 Third Quarter Report Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 17, 2016</td>
<td>Board of Trustees approve the Third Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 27, 2016</td>
<td>Complete Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>JUNE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 13, 2016</td>
<td>District Council review Draft Tentative Budget Documents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 14, 2016</td>
<td>Board of Trustees Audit Budget &amp; Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 21, 2016</td>
<td>Board of Trustees approve the Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2016</td>
<td>Load Tentative Budget in financial system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2016</td>
<td>Approval of State Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>JULY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 11, 2016</td>
<td>District Council review Fixed Cost Schedule and Associate Faculty Funding Model for Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 12, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 15, 2016</td>
<td>320 Report (Annual Enrollment Data P-3) Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 15, 2016</td>
<td>Freeze Position Control File and provide college with working version of detail line items for Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 2016</td>
<td>Provide college with Resource Allocation Model for Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>AUGUST</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 2016</td>
<td>State Budget Workshop</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 1, 2016</td>
<td>Fiscal Year End Close</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 5, 2016</td>
<td>College submits budget detail line items for Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 12, 2016</td>
<td>Complete Final Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 15, 2016</td>
<td>311 Fourth Quarter Report Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 29, 2016</td>
<td>District Council review Final Budget, Fourth Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SEPTEMBER</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 6, 2016</td>
<td>Board of Trustees approve the Final Budget, Fourth Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 13, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>September 14, 2016</td>
<td>Load Final Budget in financial system</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OCTOBER</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>October 10, 2016</td>
<td>311 Annual Financial and Budget Report due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>October 11, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NOVEMBER</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 1, 2016</td>
<td>320 Report (Recalc Enrollment Data) due to State Chancellor's office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 7, 2016</td>
<td>District Council review First Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 8, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 15, 2016</td>
<td>311 First Quarter Report Due to State Chancellor's Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 15, 2016</td>
<td>Board of Trustees approve the First Quarter Financials and Budget Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 2016</td>
<td>District Enrollment Management Committee recommends FTES Goals for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 2016</td>
<td>Performance Goals Committee recommends efficiency (WSCH) target for Tentative Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DECEMBER</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>December 13, 2016</td>
<td>Board of Trustees Audit &amp; Budget Oversight Committee Meeting (ABOC)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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) Banner Account Structure

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

Fund - The fund field consists of six numeric 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 used changes.

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

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

**Trust Funds**
- Associated Students Trust Fund
- Student Representation 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

**Fund Crosswalk from Colleague to Banner**

<table>
<thead>
<tr>
<th>Colleague</th>
<th>Banner</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>110</td>
<td>Unrestricted General Fund</td>
</tr>
<tr>
<td>120</td>
<td>120</td>
<td>Federal Grants Carryover</td>
</tr>
<tr>
<td>120</td>
<td>124</td>
<td>State Grants Carryover</td>
</tr>
<tr>
<td>120</td>
<td>128</td>
<td>Local Grants Carryover</td>
</tr>
<tr>
<td>120</td>
<td>130</td>
<td>Federal Grants No Carryover</td>
</tr>
<tr>
<td>120</td>
<td>133</td>
<td>State Categorical Program</td>
</tr>
<tr>
<td>120</td>
<td>134</td>
<td>State Grants No Carryover</td>
</tr>
<tr>
<td>Colleague</td>
<td>Banner</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>120</td>
<td>136</td>
<td>Local Grants No Carryover</td>
</tr>
<tr>
<td>123</td>
<td>137</td>
<td>Other Restricted Funds</td>
</tr>
<tr>
<td>121</td>
<td>138</td>
<td>Health Services</td>
</tr>
<tr>
<td>122</td>
<td>139</td>
<td>Parking Fund</td>
</tr>
<tr>
<td>220,222,223,224</td>
<td>212</td>
<td>General Obligation Bonds Debt Service</td>
</tr>
<tr>
<td>293</td>
<td>291</td>
<td>Retiree Health Benefits</td>
</tr>
<tr>
<td>295,296,297</td>
<td>292</td>
<td>Lease Revenue Bonds Debt Service</td>
</tr>
<tr>
<td>330</td>
<td>330</td>
<td>Child Development Fund</td>
</tr>
<tr>
<td>400,410</td>
<td>410</td>
<td>Capital Projects Fund</td>
</tr>
<tr>
<td>420,421,422,428,429</td>
<td>430</td>
<td>General Obligation Bonds Capital Project</td>
</tr>
<tr>
<td>591,595,596</td>
<td>591</td>
<td>Community Ed Workforce and Econ Dev</td>
</tr>
<tr>
<td>597</td>
<td>597</td>
<td>Entrepreneurial Funds</td>
</tr>
<tr>
<td>711,712,811,812</td>
<td>711</td>
<td>Associated Students Trust Funds</td>
</tr>
<tr>
<td>722</td>
<td>722</td>
<td>Student Rep Fee Trust Fund</td>
</tr>
<tr>
<td>731,732</td>
<td>731</td>
<td>Student Body Center Fee Trust Fund</td>
</tr>
<tr>
<td>741-756</td>
<td>741</td>
<td>Student Financial Aid Trust Fund</td>
</tr>
<tr>
<td>759</td>
<td>751</td>
<td>Land Corp Endowment Fund</td>
</tr>
<tr>
<td>760</td>
<td>752</td>
<td>Scholarships</td>
</tr>
<tr>
<td>761</td>
<td>791</td>
<td>OPEB Trust Fund</td>
</tr>
<tr>
<td>820</td>
<td>820</td>
<td>Veterans Affair Chapter 33</td>
</tr>
<tr>
<td>999</td>
<td>999</td>
<td>Entity Wide Fund</td>
</tr>
<tr>
<td>000</td>
<td>000</td>
<td>Bank Fund</td>
</tr>
</tbody>
</table>

**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 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 Activities**

- 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 Activities**

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.

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

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

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

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

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

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

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

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

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

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

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

**Bonds** - Investment securities (encumbrances) sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. General obligation bonds require a 2/3 vote of the electorate.
**Bonded Debt Limit** - The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

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

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

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

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

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

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

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

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

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

**Cost of Living Adjustment (COLA)** - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.
**Deficit** - In the context of this budget a deficit is when revenues for the year are less than planned expenditures and net interfund transfers.

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

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

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

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

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

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

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

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

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

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

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

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

**Fiscal Year** - Twelve calendar months: in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.
**Foundation** - A separate entity created by the districts as an auxiliary organization to receive, raise and manage funds from private sources.

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

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

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

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

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

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

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

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

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

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

**Interfund/Intrafund Transfer** - An interfund transfer is a transfer of monies from one fund to another fund. An intrafund transfer occurs when monies are moved from one subfund of a fund to a second subfund within the same fund. As an example a transfer from the PFE Fund to the Unrestricted General Fund is an intrafund transfer. A transfer from the unrestricted general fund to the capital projects fund is an interfund transfer.
**Lease Revenue Bonds** - Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance construction or purchase of facilities.

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

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

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

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

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

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

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

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

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

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

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

**Proposition 98** - An initiative passed in November 1988, guaranteeing at least 40 percent of the state’s budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 (CCC), although the split has not been maintained.
Projected Ending Balance - Healthy ending balances provides protection for the district. However, unrestricted or undesignated balances and reserves that are quite large in comparison to the budget (8% or more) may be questioned in that the funds are not being used to deliver programs and services.

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

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

Revenue - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

** 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”.

Attachment E, Page 7
AP 6240 ALLOCATION OF COMMUNITY SUPPORT FUNDS

References:
Per Board Policy 6240 and under the authority of the Chancellor, this procedure sets forth the procedures by which Community Support Fund allocation proposals are forwarded to the Board of Trustees.

1. District-wide Community Support Fund Allocation Committee has been replaced with the Fiscal Workgroup effective FY 15/16:
   a. The Fiscal Workgroup is a district-wide sub-committee reporting to the District Council, composed of a membership determined by District Council. The membership shall include representation from the Classified Senate Presidents or their designee, the Classified Union, Academic Senate Presidents or their designee, the Faculty Union, college Vice Presidents of Administrative Services, Director of Fiscal Services, and the Vice Chancellor of Administrative Services. The role of this committee is to develop and recommend Community Support Fund Allocation proposals to the District Council for consideration by District Council for presentation to the Board of Trustees per Board Policy 6240.
   b. The co-chairs of this committee shall be a Vice President of Administrative Services and the Director of Fiscal Services/Vice Chancellor of Administrative Services.

2. Determination of Community Support Fund (CSF) and Potential Allocation Amounts:
   a. The Vice Chancellor of Administrative Services, using reasonable estimations, shall be responsible to determine the projected local property taxes, student fees, and other local revenues applicable to the District’s “Total Computational Revenue.” The Vice Chancellor shall also be responsible for providing a 5 year CSF ending fund balance forecast to the committee at least twice a year (Tentative and Final Budget) to assist with determining the allocation process. The 5 year forecast shall take into account:
      i. Long-term debt and liabilities
      ii. On-going expenditures such as COLA and step increases
      iii. Funding to balance the budget

---

1 Community Support Funds refer to the amount of general fund revenues, consisting of the total of proceeds from property taxes, student enrollment fees, and other revenues defined by statute, that exceed the California Community College Chancellor’s Office calculation of the district’s total entitlement based upon Full-Time Equivalent Students (FTES), infrastructure factors, and other factors (“Total Computational Revenue” or “SB 361 calculation”).

2 Per Board Policy 6240
BP 6240  ALLOCATION OF COMMUNITY SUPPORT FUNDS

References:
California Education Code Sections 58770, 84750, 84751, 84751.5
California Code of Regulations,
Title 5, Sections 53200 et seq.

Community Support Funds refer to the amount of general fund revenues, consisting of the total of proceeds from property taxes, student enrollment fees, and other revenues defined by statute, that exceed the California Community College Chancellor’s Office calculation of the district’s total entitlement based upon Full-Time Equivalent Students (FTES), infrastructure factors, and other factors (“Total Computational Revenue” or “SB 361 calculation”).

The Chancellor, in collegial consultation with all constituent groups, shall develop an annual, dynamic process for identifying and allocating Community Support Funds. District and College Mission Statements, Strategic Planning, and Educational and Facilities Master Plans, and similarly appropriate criteria will form the basis for allocations.

Any unallocated Community Support Funds will be held in the Community Support Fund Reserve, uniquely identified as such in all District financial reporting.

The Chancellor shall establish Administrative Procedure(s) governing the process by which District and college proposals for allocation of Community Support Funds are submitted to the Board of Trustees for consideration.

See Administrative Procedure 6240.

Date Adopted: April 21, 2015
b. Based upon the Vice Chancellor's estimates, any Community Support Funds will be held in the Community Support Fund Reserve. This fund reserve will include any remaining unallocated balance from prior years' Community Support Fund Reserves.

c. To ensure current and future fiscal stability, the Community Support Fund Allocation Committee may recommend an amount no greater than the net amount of Community Support Funds available at year 5 in the forecast provided by the Vice Chancellor. The lesser of the current year or year five balance shall be used as the allocation limit. The Committee may recommend an allocation totaling less than the net available Community Support Funds.

3. Annual Planning Cycle and Timeline:
   a. The intent of this procedure is to develop a master list of proposals to be funded through Community Support Funds. The planning cycle will conform to the District's overall budget development cycle, with Community Support Fund allocation proposals being included in the tentative and final budgets presented to and approved by the Board of Trustees.

4. Community Support Fund Allocation Proposals:
   a. Per Board Policy 6240, District and college planning documents and supporting data will form the basis for allocations. The documents shall include college and District participatory processes. These supporting documents should include, but are not limited to, the following:
      i. District and College Mission Statements, Strategic Planning, and Educational and Facilities Master Plans
      ii. District Council's annual goals
      iii. District and College annual goals
      iv. Special goals identified by the Board of Trustees, Chancellor, or College Presidents
   b. Duration of funding:
      i. Proposals for Community Support Funding may be short-term, within the current fiscal year, or long-term:
         1. Proposals for "one-time" allocation of funding may extend for a period not to exceed three years without specific annual review by the Community Support Fund Allocation Committee. Any funds remaining at the conclusion of a Community Support funded proposal will be returned to the Community Support Fund Reserve.
         2. Proposals of a "continuing" nature may obligate the Community Support Fund on a recurring annual basis until one of the following actions occur:
            a. The need for continuing funding is eliminated
            b. The funding source is available from general fund or other, non-Community Support Fund, sources.
   c. Limitations of Community Support Fund Proposals:
      i. Generally, Community Support Fund Proposals are unrestricted but with certain exceptions, as noted below.
      ii. Community Support Fund Proposals should not include requests for funding for:
1. Specific long-term personnel positions. However, Community Support Fund Proposals may include adjustments to employee compensation to be added to the salary scale or benefits for all employees with a bargaining group or similar personnel structure.

2. Capital construction projects, major renovation, infrastructure, or site development projects identified as a part of a bond-funded project and/or not identified as a part of the Education and Facilities Master Plan.

3. On-going maintenance expenses, continuing licenses for technology, or other similar routine costs of operation.

   iii. Changes, enhancements, or added features to approved projects exceeding previously allocated funding for the project require a separate proposal and cannot be funded through the original project allocation.

5. Annual Evaluation of Community Support Fund Allocation Process:
   a. The Fiscal Workgroup will be responsible for an annual, open, and transparent evaluation of each Community Support Fund proposal for effectiveness and adherence to Board Policy. The Committee will prepare a list of Community Support Fund proposals recommended for funding and present to District Council for review. District Council will disseminate the committee’s list of proposals to all constituent groups for consultation prior to approval.
   b. Based upon the committee’s evaluation of the Community Support Fund Allocation Process, recommended improvements or adjustments to the allocation process, procedures, and board policy will be disseminated to all constituent groups for consultation prior to recommendation to District Council.

Date Approved: March 7, 2016
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2016-2017 ADOPTION BUDGET

MOORPARK COLLEGE
OXNARD COLLEGE
VENTURA COLLEGE
DISTRICT ADMINISTRATIVE CENTER

SEPTEMBER 13, 2016
District Mission Statement

Ventura County Community College District provides students, in its diverse community, with access to comprehensive quality educational opportunities that support student learning and student success.
# Ventura County Community College District

## 2016-2017 Adoption Budget

### Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget Development</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Timeline and Process</strong></td>
<td>6</td>
</tr>
<tr>
<td><strong>Districtwide Resource Budget Allocation Model Narrative</strong></td>
<td>9</td>
</tr>
<tr>
<td><strong>Infrastructure Funding Model Narrative</strong></td>
<td>16</td>
</tr>
<tr>
<td><strong>Budget Assumptions</strong></td>
<td>26</td>
</tr>
<tr>
<td><strong>Budget Narrative</strong></td>
<td>30</td>
</tr>
<tr>
<td><strong>Summary of Budget Expenditures – By Fund</strong></td>
<td>45</td>
</tr>
<tr>
<td><strong>General Fund-Unrestricted</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Revenue Projections</strong></td>
<td>46</td>
</tr>
<tr>
<td><strong>Budget Allocation</strong></td>
<td>47</td>
</tr>
<tr>
<td><strong>Educational Protection Act (EPA)</strong></td>
<td>48</td>
</tr>
<tr>
<td><strong>General Fund-Unrestricted Expenditures</strong></td>
<td>49</td>
</tr>
<tr>
<td><strong>College Budgets</strong></td>
<td>51</td>
</tr>
<tr>
<td><strong>District Administrative Center Budget</strong></td>
<td>54</td>
</tr>
<tr>
<td><strong>District-Wide Services Budget</strong></td>
<td>55</td>
</tr>
<tr>
<td><strong>Utilities/Infrastructure</strong></td>
<td>56</td>
</tr>
<tr>
<td><strong>Reserves</strong></td>
<td>57</td>
</tr>
<tr>
<td><strong>General Fund-Designated Infrastructure Budget</strong></td>
<td>58</td>
</tr>
<tr>
<td><strong>General Fund-Designated Budget</strong></td>
<td>59</td>
</tr>
<tr>
<td><strong>General Fund-Restricted Budget</strong></td>
<td>60</td>
</tr>
<tr>
<td><strong>Parking Services Fund Budget</strong></td>
<td>61</td>
</tr>
<tr>
<td><strong>Health Services Fund Budget</strong></td>
<td>62</td>
</tr>
<tr>
<td><strong>Special Revenue Fund Budget</strong></td>
<td>63</td>
</tr>
<tr>
<td><strong>Child Development Fund Budget</strong></td>
<td>64</td>
</tr>
<tr>
<td><strong>Food Service Fund Budget</strong></td>
<td>65</td>
</tr>
<tr>
<td><strong>Internal Services Fund Budget</strong></td>
<td>66</td>
</tr>
<tr>
<td><strong>Financial Aid Fund Budget</strong></td>
<td>68</td>
</tr>
<tr>
<td><strong>Capital Projects Fund Budget</strong></td>
<td>69</td>
</tr>
<tr>
<td><strong>Appendices</strong></td>
<td></td>
</tr>
<tr>
<td>Prop 30 EPA Expenditure Report</td>
<td>70</td>
</tr>
<tr>
<td>Expenditures &amp; Employee Counts</td>
<td>71</td>
</tr>
<tr>
<td>Historical FTES</td>
<td>75</td>
</tr>
<tr>
<td><strong>General Fund Designated – Detail</strong></td>
<td>76</td>
</tr>
<tr>
<td><strong>General Fund Restricted – Detail</strong></td>
<td>79</td>
</tr>
<tr>
<td><strong>Capital Projects Fund – Detail</strong></td>
<td>85</td>
</tr>
</tbody>
</table>
2016-2017
ADOPTION BUDGET

TIMELINE AND PROCESS
Ventura County Community College District
State Budget Process Timeline

- Governor's January Proposal - includes estimates of state revenues
- Governor's May Revise - revised estimates of state revenues
  * The State adoption budget should be approved by July, but in recent years has been as late as September/October.
- Final State Budget - final state revenue
- P1 - estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- P2 - revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- Final Recalc - Final calculation of state revenue - includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law
**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT**

<table>
<thead>
<tr>
<th>Month</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>October</td>
<td>District Council on Administrative Services (DCAS) reviews General Fund Allocation Model and Infrastructure Funding Model to consider the need for modifications.</td>
</tr>
<tr>
<td>November/December</td>
<td>Vice Chancellor and District Budget Officer estimate revenue and inflationary costs in upcoming and subsequent budget years to identify gaps. Vice Chancellor provides analysis of projected revenues and increases in costs to DCAS for revenue and deliberation of targeted FTES, expenditure reductions or increases, and consideration of managed use or increase of reserves. Colleges and district office receive preliminary allocations for the upcoming fiscal year based on the budget allocation models and begin preliminary budget plans.</td>
</tr>
<tr>
<td>January</td>
<td>Vice Chancellor and district/college budget officers review Governor’s Initial Budget Proposal and refine budget projections. Provide an update to DCAS.</td>
</tr>
<tr>
<td>February</td>
<td>Board of Trustees reviews the Governor’s Initial Budget Proposal and district budget projections and provides strategic direction. Vice Chancellor and district/college officers draft budget assumptions and submit to DCAS for consideration and recommendation to Board.</td>
</tr>
<tr>
<td>March/April</td>
<td>Board of Trustees approve budget assumptions. Colleges and district office receive allocation for tentative budget based on the allocation models and build site-specific tentative budgets. DCAS receives an update.</td>
</tr>
<tr>
<td>May</td>
<td>Vice Chancellor and district/college budget officers compare Governor’s May Revise to district budget projections and make adjustments and provide DCAS with an update. DCAS reviews Tentative Budget and recommends to Board.</td>
</tr>
<tr>
<td>June</td>
<td>Board of Trustees approves the Tentative budget.</td>
</tr>
<tr>
<td>July/August</td>
<td>Vice Chancellor and district/college budget officers compare signed State budget to district budget projections and make adjustments. Colleges and district office receive final allocations for the upcoming fiscal year based on the allocation models, analyze year-end results, incorporate these results into local planning processes, and build a site-specific adoption budget. DCAS reviews Adoption Budget and recommends through Board.</td>
</tr>
<tr>
<td>September</td>
<td>Board of Trustees approve the Adoption budget.</td>
</tr>
</tbody>
</table>
2016-2017

ADOPTION BUDGET

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

MOORPARK OXNARD VENTURA

ALLOCATION MODEL
I. BACKGROUND

Effective in fiscal year 2003-04, the District set aside the then-existing budget allocation model, which had been used to distribute district resources for the prior six years.

The model was primarily revenue-driven while providing for college base allocations and other fixed costs which did not necessarily equate directly to FTES generation. As such, the model relied both on revenue (FTES) and expenditure elements (dual characteristics) to serve as the mechanisms to produce the colleges and district level budget allocations. The model was, however, primarily FTES driven, with no cap placed on the funding of growth at the colleges, although the district as a whole had a funding cap. As the colleges evolved over time, the shift of resources favored the college(s) growing most rapidly and disadvantaged the college(s) growing more slowly, and the movement happened in an uncontrolled fashion. As a result, the model had been adjusted several times during its six-year period, and was believed to no longer meet the needs of the district and its colleges.

In 2003-04 when we set the model aside we distributed resources using the fiscal year 2002-03 allocation as a base, increasing or decreasing it proportionately each subsequent year based on changes in additional available resources from that point forward. That process continued over the next four years. Although we had a method to distribute funds, we did not have an agreed-upon budget allocation model. Distribution of new resources did not consider how the colleges had evolved since 2003-04. That method of allocating funds did not reflect how we received our funding from the state, the uniqueness of our colleges, nor the priorities of the district. In addition, the lack of an agreed-upon allocation model had been cited in the accreditation reports and would have been a major issue if not resolved.
II. NEW MODEL

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while recognizing how we are funded by the state, and be perceived as more equitable than the then existing arrangement.

The allocation model was adopted for use in the 2007-08 fiscal year.

A. Elements of the Model

The district recognized the value in developing a model with dual characteristics, i.e. one that includes elements based on both revenue (FTES), as well as expenditures. The model considers how the colleges have evolved, and is responsive to changes that will occur in the future. The model also considers how we are funded from the state. The model is objective based, formula-driven, readily understood, reasonably applied, flexible and responsive, widely communicated, adequately documented, and perceived as equitable.

The adopted budget allocation model addresses the distribution of resources, and is not prescriptive in how funds are to be spent at the various locations (colleges and district office). The district acknowledges differences between its colleges and recognizes the colleges’ needs to direct their resources based on their own plans and objectives in meeting the needs of their diverse populations and constituencies. The colleges have separate and specific budget development processes unique to each college, reflecting their organizational culture and priorities. It is at this level that the budget must be tied to each college’s strategic plans and address accreditation requirements. DCAS will consider processes/templates to be used for this accreditation purpose.
1. Revenue

The budget allocation model is designed for the distribution of general fund-unrestricted revenue only. Other sources of funding are allocated either by the state directly to a specific college or the district has agreed on a separate allocation method for those funds.

Through FY12, all general fund – unrestricted revenue was distributed through the model, including, but not limited to, state apportionment for FTES, local revenues such as lottery, non-resident tuition, interest income, and miscellaneous revenue traditionally accounted for in the general fund – unrestricted, unless agreed to be distributed through the Infrastructure Funding Model. This aspect of the Model was changed with the adoption of the Infrastructure Funding Model. At the end of the full transition of revenue to the Infrastructure Funding Model, only state apportionment, non-resident tuition, unrestricted lottery, and items related to part-time comp and benefits will remain in the Districtwide Resource Budget Allocation Model.

2. Districtwide Support

The district recognizes that it is fiscally prudent to provide some services centrally through the operation of a district office (District Administrative Center – DAC). These services should primarily represent those functions that can be most effectively and efficiently administered in a centralized fashion.

In addition, the allocation model will continue to provide a pool of resources to support expenditures required to meet general districtwide obligations such as property and liability insurance, legal expenses, governing board expenses, financial and compliance audits, central technology hardware, software and management services, and other activities which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations through a cost center referred to as Districtwide Services.

The district will continue to account for utilities in a central location, so as to mitigate the significant differences in utilization due to building size, construction, age, and climatic conditions affected by college locations.
3. College Allocations

In an attempt to develop a model that would be accepted as fair and equitable, areas of differences or unique characteristics between the colleges, as well as similarities, were identified. A model that considers and reflects these differences is consistent with the objective of equitability.

The differences, unique characteristics, and similarities identified include, but are not limited to, areas such as:

- Facility constraints/classroom capacity on each campus
  How many rooms hold 25, 35, 100, etc. students?  
  How will capacity change over the new few years?

- Program Mix - mix of general education and vocational programs
  Does each college have the same proportion of vocational/career tech to general education classes?  
  Does the difference in program costs impact the college’s decision on what programs to maintain or develop?

- Students’ level of educational preparedness
  Does each college have the same proportion of students who are prepared to take college-level classes?  Are needs for basic skills classes the same?  (Some of the additional requirements/services of these students are to be met through special funding, such as categorical, not necessarily general fund – unrestricted dollars distributed through this model)

- Does each college have the same proportion of senior faculty (salary schedule placement)?

- How do fulltime / part time ratios of faculty compare?

- Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?

- What are the similarities/differences in core services?

- How does the size of each student body compare?  (FTES)

It was imperative that each of these elements were considered in one or more of the components of the budget allocation model/calculation to ensure an equitable allocation process.
4. Year-end Balances

The allocation model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs.

III. MECHANISM OF THE MODEL

A. Revenue
All projected general fund – unrestricted revenue will be included, unless identified to be distributed in a different fashion (such as to fund structural deficits). Restoration and growth revenue will not be included until the year after it is earned.

B. Districtwide Support

1. Districtwide Services (DWS)

The definition of DWS will be reviewed regularly. Components and specific line item budgets will be considered each year by DCAS for inclusion in this budget category or movement to another budget location.

2. Utilities

The budget for utilities will be based on historical and projected rates and usage, and presented to DCAS for review and concurrence.

C. District Administrative Center (DAC)

The District Administrative Center will receive a percentage (initially 5.8% of projected revenue). Each year, after review, if it is determined that specific budget items are to be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue will change accordingly, maintaining the same effective rate. (Effective with the FY17 Tentative Budget, revenue streams have been redirected and the DAC’s proportionate percentage is 6.98%)
D. College Allocations

1. Class Schedule Delivery Allocation

Using a productivity factor of 525 and FTES from the current year, we derive a Full Time Equivalent Faculty (FTEF) number for the budget year. The college receives an allocation for the actual cost (salary and benefits) for the full time classroom faculty currently employed. This allocation is adjusted to reflect non-teaching assignment for these faculty, such as those on leave or reassigned time, and planned additional full-time faculty for the budget year. The balance of the allocation is distributed based on the average cost of a non-contractual FTEF.

2. Base Allocation (Fixed Allocation)

Each college receives an equal dollar amount that recognizes the fixed expenses/core services associated with operating a college, regardless of the size of its enrollment.

This base allocation was established at 15% of revenue available for distribution, divided equally among the colleges. This recognizes economies of scale and provides a "small college" factor to the model.

3. FTES Allocation

The remainder of the available revenue is allocated to the colleges proportionate to their FTES (%) actually earned in the prior year, and recognizes how the District receives the bulk of its revenue through SB361.

Colleges are funded proportionate to their FTES (%) for their actual growth, up to the maximum percentage that the District was funded. Each college may then carry unfunded FTES (as does the District as a whole), and be entitled to use that excess if and when the District does. By using a blended average in the productivity factor as recommended above, colleges are not penalized for "overgrowth" if attained through efficiencies, i.e. because they experience less costs.
E. Transition/Implementation Funding

As implementation of the new allocation model shifted resources, the district recognized the need to provide for stability during the transition for colleges to gradually move towards full implementation of the new model.

During the implementation year, FY08, $2 million of total revenue was allocated - 50% each to Oxnard and Ventura colleges. In FY09, $1 million of available resources was available to be allocated - 50% each to Oxnard and Ventura colleges. Once applied, the amount of transition/implementation funding was assessed to ensure the colleges were able to transition without undue financial hardship.

F. Carry-over

In addition to the allocation derived through the mechanism of the model, the colleges and district office are allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 2% of their respective prior year budgets. These amounts are placed in a designated reserve as of June 30, to be distributed for expenditures as of July 1 of the budget year.

IV. UPDATES

Since the adoption of this new model for 2007-08 fiscal year, and in accordance with the commitment to the Board to regularly review the model components to ensure a more sustainable model, the District Council of Administrative Services (DCAS) reviews the model annually. During the first part of 2009, they recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

In 2010-11 DCAS developed a plan to address the district’s capital structural deficits and recommended that specific revenues (lottery, interest income and administration fee revenue) be removed over time from the general budget allocation model and allocated in a different method.

In 2014-2015 DCAS recommended the excess revenue related to FTES generation from international students be taken out of the model and be placed in Fund 114. This incentivizes each campus to develop an international student program by allowing the excess revenue to be retained by the home campus. DCAS also recommended a productivity factor of 525 be used for each campus.
This change caused a significant shift of $500,000 from Ventura College to Moorpark College. To alleviate possible operational disruptions, the change in the productivity factor will be phased in over four years with all campuses being held harmless in the first year (FY 15-16). In the subsequent three years, Ventura College’s allocation will be reduced by $166,666 each year. Further, DCAS recommended the carryover percentage be changed from 1% to 2%. These changes were executed in the 2015-2016 adopted budget.

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery will be removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues. The percentage of revenues the District Administrative Center will receive will be adjusted accordingly to maintain the same effective rate prior to the change.

V. SUMMARY

The District resource budget allocation model is complex enough to reflect the unique characteristics of our colleges and the needs of a multi-college district while recognizing how the district is funded from the state, yet simple enough to be readily understood, easily maintained, and transparent. Finally, it is driven by factors which command accountability, predictability, and equity.

Overall, the model addresses the Basic Principles for a budget allocation model previously adopted by the board. It utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. As with this budget, no model will ever be perfect and it is doubtful that the district will ever achieve complete consensus as to how its resources should be distributed; however the model as proposed, adopted, and modified comes as close to that consensus as we can reasonably expect. DCAS and Cabinet independently reviewed the model prior to recommendation to the Board and concurred that it meets the budget principles established by the board and is “fair and equitable” for all colleges and the district operational units. Annually, the model is reviewed by DCAS and Cabinet and revised consistent with the requirements identified and agreed upon at that time. Any proposed revisions to the model are presented to the board for approval with the budget assumptions document.
2016-2017

ADOPTION BUDGET

INFRASTRUCTURE FUNDING
ALLOCATION MODEL
Ventura County Community College District

Infrastructure Funding Model

Recommendation

The District Unrestricted General Fund Budget Allocation Model be revised to exclude specific revenues, and that revenue be re-directed, through a new and different allocation process, to the colleges to address infrastructure needs such as scheduled maintenance, furniture and equipment, library materials and databases, technology refresh, etc., and the revenue be re-allocated gradually through a transition process over the next several years.

Introduction

This proposal is meant to concentrate upon a multi-faceted and interlocked issue. The proposal addresses: providing partial funding for each college's infrastructure at a time when the state has eliminated or reduced that funding; taking action to correct the Accreditation Recommendations from the ACCJC’s identified problem of “Total Cost of Ownership”; and, further stabilizing the District’s Unrestricted General Fund Budget Allocation Model, used primarily for instruction, some student services, and general operations.

In the last few years, the State has reduced or eliminated funding for Instructional Equipment/Library Materials (IELM), Telecommunications and Technology Infrastructure Program (TTIP), and scheduled maintenance. All of which seems invisible but essential aspects of our institutions’ infrastructure. The District’s past practice of including variable, and sometimes volatile, funds in its Unrestricted General Fund Budget Allocation Model further destabilizes funding. In 2010, our colleges received Accreditation Recommendations from the ACCJC to address resource allocations for the “Total Cost of Ownership.” In an effort to initialize the foundational funding of these needs and take direct corrective action to remedy the Accreditation Recommendations, the District Council of Administrative Services (DCAS) proposes a modification to the Unrestricted General Fund Budget Allocation Model and an establishment of an Infrastructure Funding Model. This proposed modification stabilizes the Unrestricted General Fund Budget Allocation Model by moving the variable revenues to a model to be created for purposes that have variable needs.

Background

Currently, the District distributes nearly all its unrestricted general fund resources through a single funding allocation model. Those resources include state apportionment (enrollment fees, property taxes and state appropriation), non-resident tuition and fees, lottery revenue, interest income, and miscellaneous other fees and
revenues. The Unrestricted General Fund Budget Allocation Model recognizes that certain services, such as payroll, purchasing, accounting and human resources are best provided centrally. The costs of these centralized services are removed from the funds to be allocated to the colleges. Through the Unrestricted General Fund Budget Allocation Model, the balance of the resources is distributed to the colleges using three allocation segments: Class Schedule Delivery Allocation, Base Allocation, and FTES Allocation.

The Unrestricted General Fund Budget Allocation Model considers the instructional program and what is necessary to deliver the class schedule, based on several factors. Approximately 55% of the funding is based on the colleges’ respective instructional programs. The Base Allocation recognizes and provides for the fact that, regardless of size, a college has particular fixed costs, for example administrative salaries. That assumption is evidenced in the Base Allocation of 15% of available resources being distributed equally to each college. FTES Allocation, which is the remaining approximate 30%, is distributed based on each college’s share of the District’s total FTES.

FTES is the basis for the State’s allocation of Unrestricted General Fund to the District. Conspicuously, neither the State allocation model nor our current district Budget Allocation Model considers funding based on, or for, college infrastructure (e.g. size of the campus (number of buildings), age of the buildings, number and age of equipment, etc.)

**Rationale**

Several years ago, faced with its own funding constraints, the District eliminated the majority of Unrestricted General Fund (Fund 111) support for library books and materials, instructional materials and equipment (IELM), scheduled maintenance, and technology equipment refresh and replacement and relied primarily on restricted (categorical) funding provided by the State for those purposes as well as college carryover of general funds unspent from the prior year.

During periods of economic downturn, the State has eliminated categorical funding for IELM, TTIP and scheduled maintenance. Furthermore, the receipt of Restricted Lottery Funds, which could also be used for those purposes, has also fluctuated widely. Faced with the elimination and reduced funding from the State for these items coupled with the ongoing and growing need to support facility maintenance, the District faces a structural budget deficit and must alleviate the strains on the infrastructure.

For several years, the District has faced these infrastructural financing deficits in several critical elements that are central to the core mission of the colleges and the District. These internal circumstances have been called to the attention of the Board of Trustees over the past several years and specifically during the approval processes for the Adoption Budget for 2010-11 and the Tentative Budget for 2011-12, as well as through
the recent accreditation process, with an acknowledgement that they must be addressed.

**Status**

Over approximately a two-year period, DCAS has diligently studied and discussed this matter extensively and now, after months of review and deliberation, is presenting an Infrastructure Funding Model (IFM) to address this multi-faceted problem. Although the proposed Model will not fully address all funding needs identified, the intention is to establish a foundational allocation process that will provide each college a dedicated, ongoing (although variable) source of funds for mitigating some operating concerns while assisting in the maintenance of facilities and equipment in order to provide quality instructional programs. In addition to the pressing need to address the deficits in deferred maintenance and other infrastructure needs, the Board of Trustees long recognized that the inclusion of certain variable revenues such as interest income, lottery, and miscellaneous revenue in the existing resource Budget Allocation Model was not optimal. The historical practice of mixing on-going—and therefore relatively stable—revenue streams such as apportionment, with unpredictable and less reliable revenue such as interest income is out of alignment with sound financial management.

Additionally, colleges received “Recommendations” from the ACCJC for giving insufficient attention to the “total cost of ownership” in their operating budgets as it relates to their facilities and infrastructure. This is a strong “recommendation”; the visiting teams cited Standard III.B.2.a most frequently. The proposed changes to the Budget Allocation Model would begin to address this recommendation and demonstrate progress to remedying the deficiency cited.

**Considerations**

DCAS’ emphasis has been focused on the identification of:

- Structural deficit categories that demanded the most attention,
- Revenue sources that could best be used to resolve the deficits,
- A rational basis for allocation of funding to each category,
- A reasonable funding rate, and
- A method of transition to redirect resources from the Unrestricted General Fund Budget Allocation Model to address the issue, while resulting in the least impact to ongoing college operations.

It was emphasized throughout the review process that the reallocation of resources from the General Allocation Model to an Infrastructure Funding Model would not generate additional resources. It would, however, provide a dedicated, ongoing foundational allocation that the colleges could use annually to address these needs. DCAS both understood and accepted this concept and saw the benefit in the reallocation and the resultant easing of contention from competing factions for the use of these resources during budget development.
Recommendations

The results of this review and deliberation are as follows:

**Specific Revenue Categories** would be segregated from the current Unrestricted General Fund Budget Allocation Model. They are:
- Interest Income
- Enrollment Fee Admin Fee
- Miscellaneous - other

These revenue sources were identified as a result of their relative instability to other funding sources and in recognition that a number of districts, statewide, did not include these resources as a part of their Unrestricted General Fund Budget Allocation Model, but instead allocated them for specific purposes. Further, based on their unrestricted nature, the redirection of these sources does not violate any state regulations or statutes. These revenues will be accounted for in the Unrestricted General Fund (Fund 111) with the equivalent amount being transferred out at year end. Finally, DCAS fully understands that the colleges were currently using a portion of their General Fund allocations to address their infrastructure needs and, thus, the redirection of these sources could, over time, be mitigated.

**Specific Expenditure Categories** would be established for:
- Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration)
- Library Materials and Databases
- Instructional and Non-instructional Equipment
- Technology Refresh and Replacement (hardware and software)
- Other – To be restricted to one-time and not on-going expenditures, such as new program/process start-up costs, staff innovation, and program specific accreditation (e.g., nursing, dental hygiene, child development)

Although these costs are necessary and fundamental to the maintenance of a quality educational institution, each category’s need and frequency is ongoing and variable and, therefore, is better funded from resources which demonstrate a similar pattern.

**Specific Funding Rates** would be agreed to and regularly reviewed.
A transition plan would be used as a vehicle to move the funds from the current Unrestricted General Fund Budget Allocation Model to the Infrastructure Funding Model over a period of years beginning with FY13. The transition process reallocates the funding as follows:

- In the first year move receipts in excess of that budgeted for those specific revenues in FY12 to the Infrastructure Funding Model.
- Reallocate any savings between budget and actual expenditures in FY12 in budgets that are not eligible for carryover (i.e. Districtwide Services and Utilities)

These resources were identified for the initial implementation as they would not impact general operations as these dollars would otherwise flow into Unallocated Reserves as stated in the Unrestricted General Fund Budget Allocation Model. The use of these resources for one-time/capital expenditures is consistent with the current philosophy regarding the use of reserves.

- In subsequent years (FY13 and beyond) a portion of the budgeted revenue in the specific revenue sources identified (interest and enrollment fee admin fee) be moved from the Unrestricted General Fund Budget Allocation Model to the Infrastructure Funding Model each year based on the plan attached.

These dollars would be moved in their entirety within eight years of gradual realignment. The movement would be a part of the annual budget assumptions, and the gradual transition plan could therefore be modified at any point to slow down or accelerate the results.

As part of DCAS’s annual review, the elements of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Allocation Model review.

**Conclusion**

For the past several years, the District has faced structural deficits with financing several critical elements which are central to the core mission of the colleges and the District. These internal circumstances have been acknowledged by the District over the past several years but not addressed.

Although the proposed Model will not fully address all funding needs identified, it is intended to establish a foundational allocation process which will provide the colleges a dedicated, ongoing source of funds to use in mitigating these operating concerns and maintain quality facilities and equipment in order to provide quality instructional programs.

Even though this will eliminate one of the sources of increase to District reserves (unbudgeted and under-budgeted revenue), the call on reserves would be somewhat
mitigated by providing resources for the current structural deficits, and growth revenue in the first year of receipt would continue to be directed to reserves as an in-flow.

Great care has been exercised in developing the Model to ensure the colleges’ General Fund operating budgets will be buffered from any long-term impact and that the instructional and student service needs of the District will be preserved and adequately funded to meet the needs of our students.
Specific Considerations and Details

After months of data review, discussions, and model simulations, DCAS has agreed on the following recommendations:

Categories to be addressed for Infrastructure Funding Model:

- Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration)
- Library Materials and Databases
- Instructional and Non-instructional Equipment
- Technology Refresh and Replacement (hardware and software)
- Other – To be restricted to one-time and not on-going expenditures, such as new program/process start-up costs, staff innovation, and program specific accreditation (e.g., nursing, dental hygiene, child development)

Next, DCAS examined the various revenue sources in the Unrestricted General Fund Budget Allocation Model to determine which were the best candidates for reallocation. Once the specific sources were identified, they focused on a phase-in process to minimize the impact on the colleges’ ongoing operating budgets. The result of these discussions is as follows:

- Interest Income
- Enrollment Fee Admin Fee
- Miscellaneous - other

Proposed Transition/Phase-in (Triggers) for Reallocation of Identified Resources

To minimize the reallocation impact of the above identified resources from the Unrestricted General Fund Budget Allocation Model on the colleges' budgets, DCAS recommended transitional implementation for year 1 (FY 2012-13), year 2 (FY 2013-14), and year 3 (FY 2014-15). FY 16-17 would be year 5 of the IFM. DCAS recommends the following for years 4 and beyond:

- Years 4-and beyond
  - Any unbudgeted Unrestricted General Fund revenue except growth and COLA
  - Any net savings between budget and actual expenses from District Wide Services and Utilities
  - Enrollment fee local revenue
  - Interest income
This implementation strategy should provide the colleges adequate time to restructure their Unrestricted General Fund operating budgets and properly transfer their structural deficit expenditures to the new allocation base and adjust their ongoing operating expenses within the Unrestricted General Fund.

As part of DCAS’s annual review, the implementation strategies of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Allocation Model review.
Basis for Allocation of Resources to Identified Categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Allocation Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled Maintenance and Capital Furniture</td>
<td>Assignable Square Footage</td>
</tr>
<tr>
<td>Library Materials and Databases</td>
<td>FTES</td>
</tr>
<tr>
<td>Instructional and Non-instructional Equipment</td>
<td>FTES</td>
</tr>
<tr>
<td>Technology Refresh and Replacement</td>
<td>Number of Computers</td>
</tr>
<tr>
<td>Other</td>
<td>Equal shares (1/3, 1/3, 1/3)</td>
</tr>
</tbody>
</table>

Funding Rate Proposed for Each Category:

<table>
<thead>
<tr>
<th>Category</th>
<th>Funding Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled Maintenance and Capital Furniture</td>
<td>$1.60/square foot</td>
</tr>
<tr>
<td>Library Materials and Databases</td>
<td>$10.00/FTES</td>
</tr>
<tr>
<td>Instructional and Non-instructional Equipment</td>
<td>$30.00/FTES</td>
</tr>
<tr>
<td>Technology Refresh and Replacement</td>
<td>$150.00/computer</td>
</tr>
<tr>
<td>Other</td>
<td>$150,000/college</td>
</tr>
</tbody>
</table>

The rates were determined based on the most recent experience/estimate of need, previous funding levels used by state, etc. It will be necessary that as a part of the annual review by DCAS the categories and goal funding rates be assessed for appropriateness.

- **Other**

  DCAS finally recommends the following for implementation of the Infrastructure Funding Model:

  - All resources reallocated will be budgeted and accounted for in a new fund separate from the Unrestricted General Fund (111).
  - The colleges will be allowed to carry over all unspent balances in these accounts from year to year in order to meet fluctuating needs.
In the first two years of implementation, the colleges will not be required to spend their allocation in accordance with the specific categories which generated the allocations, but will be restricted to use these funds for only expenses associated with allocation categories in total. For example, for the first two years, a college may elect to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.

As with the Unrestricted General Fund, the colleges will have control over the internal budgeting of these funds as long as they are within the allocation categories. These budgets will be presented to the Board for approval as part of the overall budget development process.

During years when the total dollar allocation to the Infrastructure Fund is insufficient to fully fund the Model, based on the then approved funding rates, the funding rates for all categories will be adjusted downward by a coefficient equal to the total of the funds available divided by the calculated full funding amount. For example, if the calculated full funding amount, based upon funding rates and allocation bases is $4 million and the available funds based upon the allocation parameter is only $3 million, then the funding rate for all categories will be computed at 75% (3 million/4 million) of their then approved rate.

As the District Office does not participate in the Infrastructure Funding Model allocation, as revenue is removed from the Unrestricted General Fund Budget Allocation Model, the DAC percentage of revenue in that model will be adjusted to hold them harmless.

DCAS has agreed, as with the Unrestricted General Fund Budget Allocation Model, to oversee the Infrastructure Funding Model and review it annually. Any proposed revisions to the Model will be presented to the Board for review and approval.
The District will develop a budget that allocates resources to achieve goals and objectives established in the District’s master plan as approved by the Board. The Budget Criteria and Assumptions serves as a guide in developing the annual budget by setting forth the guiding principles by which the budget will be built and by providing assumptions which are the basis for the financial projections of revenue and expenditures. The budget is developed through a collaborative district-wide process that involves the Board of Trustees, the Chancellor and his Cabinet, the District Council on Administrative Services (DCAS), and the Chancellor’s Consultation Council. The budget is developed in more specific detail through collaboration at each college.

Guiding Principles
A budget will be developed that:

- Allocates resources to achieve goals and objectives established by the Board
- Provides resources for continued improvement of student success and learning outcomes
- Provides resources and support for high quality, innovative instructional programs and services to students
- Balances enrollment goals and student access
- Increases and/or maintains sufficient levels of institutional effectiveness while becoming more efficient and cost effective
- Works to maintain technological currency and efficiency by updating and replacing equipment
- Provides resources to address the total cost of ownership and to maintain building and grounds
- Continues to increase the reserves for unfunded liabilities each year until such unfunded liabilities are eliminated

Assumptions
Budget Assumptions are the basis for the financial projections of revenue and expenditures contained within the budget allocation process. While these Assumptions are based on the most current information available, it is recognized that ever-changing circumstances can alter the economic foundation upon which the Assumptions have been built.

The initial Budget Assumptions presented at this time are preliminary in nature and will be revised whenever significant and reliable information becomes available during the State budget development process. Events such as the “May Revise” of the Governor’s Budget, state mid- and year-end adjustments (P2 apportionment) in June, and legislative actions to approve a State budget may impact these
Assumptions and the development of the Ventura County Community College District’s budget.

The budget development process, the Tentative Budget, and the Adoption Budget will be based on the assumptions described in this document as modified periodically.

Revenue

Governor Brown’s proposed 2016-17 budget reflects an economy continuing to improve. For General apportionments, the Governor has proposed an additional $114.7 million (2%) to fund growth and $29.3 million to fund the estimated 0.47% statutory COLA. Unrestricted revenues will be budgeted in accordance with BP and AP 6200, including the requirement that any growth dollars will be budgeted in the year following the year in which the growth is actually earned.

Student Services

The Governor’s January proposal includes an augmentation of $248 million for Workforce investments. Consistent with the work of the Task Force on Workforce, Job Creation and Strong Economy, the Governor proposes a $200 million increase to expand access to additional career technical education courses and implement a regional accountability structure. Colleges will be expected to collaborate with local partners to develop regional plans to expand programmatic offerings that meet local workforce demands. The Governor also proposes $48 million to continue supporting the Career Technical Education Pathways Program, which is to be aligned and integrated with the regional collaborations on workforce. An ongoing augmentation of $30 million is proposed for the Basic Skills Program. Since it is not yet known how these funds will be distributed, it is recommended that the FY 2016-17 Tentative Budget be built without these categorical increases. More specific information will be disseminated in the May Revise, for inclusion in the FY 2016-17 Adoption Budget.

The Governor’s January proposal did not include any funding augmentations for the other categorical programs, and so it is also recommended that the current categorical programs be built assuming the 95% funding guarantee will still be in place, consistent with prior year budget assumptions.

Enrollment Management

The District receives revenue primarily through the generation of FTES (full-time equivalent students). The FTES are generated by each college; however, the state funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a District level as opposed to an individual college level. The State Chancellor’s office was tasked by the legislature to develop a revised apportionment growth formula which was implemented in the 2015-16 budget year. While the Governor’s January proposal gives a 2% growth factor to the system, our District, under the new growth formula, anticipates a constrained growth rate of 1.2%. The Tentative Budget will be built with the assumption that the District will receive 1.2% growth factor; and we will assume an enrollment goal of 300 unfunded
For FY16, growth targets are not projected to be met. FY17 base FTES will therefore be the same as FY16 base FTES.

**Salary and Benefits**

The cost of personnel makes up a significant portion of the District's budget and continues to increase for salary column/step movement and benefits. Care will be given to review and eliminate vacant positions and redundancies, and create consolidations where possible and necessary to reduce costs and increase efficiencies while recognizing the need for additional support of enrollment growth and student success efforts. For the Tentative Budget, salaries costs will include step and column increases. It will also include the impact of the current year tentative agreement with SEIU and any tentative agreement that may be made with AFT in the current year. As both collective bargaining units agreements are open for renegotiation effective July 1, 2016, no other assumptions for salary and benefits can be made at this time.

**Proprietary (Enterprise) and Auxiliary Funds**

**Food Service and Child Care Center**

The enterprise/auxiliary funds account for business operations that are to be managed similar to private enterprise and will be budgeted assuming they are self-supporting.

**Infrastructure Funding**

Effective FY13 the Board authorized modification to the current Budget Allocation Model and approved the Infrastructure Funding Model, which provides revenue streams dedicated to addressing these structural deficits. The Infrastructure Funding Model was approved to be phased in over eight years. The Budget will include the fifth phase of transition.

**Reserves**

The District has designated its ending balance into five categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, Designated Reserves and Unallocated Ending Balance. Growth dollars are budgeted in the year following the year in which the growth is actually earned. Therefore, the first year growth revenue is earned, it is added to the unallocated ending balance.

**State Required 5% Minimum Reserve**

In accordance with the State Chancellor’s Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor’s Office requires a minimum prudent unrestricted general fund balance of 5%. To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose.

**The Revenue Shortfall Contingency Reserve**

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general
statewide deficit, mid-year “triggers”, etc.), thus negating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized $6 million to be designated as a contingency for revenue shortfalls. It is recommended that the Board authorize $5 million designated as the Revenue Shortfall Contingency for FY17.

Budget Carryover
The Budget Allocation Model allows colleges to carryover 2% of their prior year Unrestricted General Fund Budget.

Designated Reserve
Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board in December 2014 approved designating a portion of the Unallocated Ending Balance to address these needs. For FY17, designated reserves include $2.6 million designated for Marketing, State Teachers Retirement System (STRS) and Energy Efficiency.

Unallocated Ending Balance
Unallocated ending balance is the remaining balance that has not been designated for the other four reserves or uses. This balance is maintained in large part to augment cash to handle the significant cash flow requirements of the District. The Unallocated balance would also be used to cover any mid-year budget reductions beyond what has been designated in the Revenue Shortfall Contingency Reserve, and for any other unanticipated/unbudgeted expenditures approved by the Board or any one-time use of funds included in the Budget.

Compliance
Budgeted expenditures will reflect compliance with all existing collective bargaining agreements, external requirements, laws, including the Education Code, Title 5 regulations, Full Time Faculty Obligation Numbers, FTES targets, the 50% law, and financial accounting standards (such as GASB, including post-retirement health benefit costs), etc.

Allocation
The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 2009, April 2012, March 2015.

Timeline
The Tentative Budget will be presented to the Board for approval in June 2016 with the Adoption Budget planned for presentation to the Board for approval in September 2016.
2016-2017
ADOPTION BUDGET

BUDGET NARRATIVE
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET NARRATIVE
Fiscal Year 2016-2017 (FY 17)

PURPOSE
Title 5, California Code of Regulations (CCR), Section 58305 requires the District to adopt a budget on or before the first day of July. A Tentative Budget, which served as authorization for the District to incur expenses and issue checks in the new fiscal year, was approved by the Board on June 14, 2016. The Adoption Budget is an update to the Tentative Budget, reflects the Governor’s signed State Budget, and must be adopted by the Board no later than September 15.

BACKGROUND
State of California
On June 27, 2016 the Governor signed a budget that continues to invest in quality, affordability, and increased access, by providing $644.9 million in new Proposition 98 allocations to community colleges. This increase included $75 million to increase base allocation funding in recognition of increased operating expenses and $114.7 million to grow enrollment. In addition, the funding rate for career development and college preparation non-credit courses (also known as CDCP or enhanced non-credit) was increased to equal the rate for credit courses. The Budget invests $250 million in implementing recommendations of the Workforce Task Force, as well as the CTE Pathways Program. Other highlights of the signed Budget for the Community College System is $184.6 million one-time Proposition 98 funding which colleges can use for deferred maintenance, instructional equipment, and specified water conservation...
projects. The Budget provides $105.5 million Proposition 98 funding to continue paying down outstanding mandate claims by community colleges. These payments will further reduce outstanding mandate debt, while providing community colleges with one-time resources to address various one-time needs. The Budget provides a zero percent (0%) cost of living adjustment (COLA). The enacted budget also provides $49.3 million in energy efficiency projects (revenue from Proposition 39); as well as $50 million in technology initiatives.

**Ventura County Community College District**

The District is currently projecting that General Fund revenue from the State will increase by approximately $1.6 million for General Operating Augmentation and $645,000 for access/growth/restoration funding. However, in accordance with Board policy, any growth/restoration dollars will be budgeted in the year following the year in which the growth is actually earned, in this case fiscal year 2017-18 (FY18). Due to the need to ensure that Unrestricted Lottery proceeds are used for instructional purposes, those funds have been removed from the Infrastructure Funding Model to the Unrestricted General Fund. As a result of all these factors, compared to the budget for FY 2015-16, the District is projecting an increase in available resources of $7.2 million in the Adoption Budget.

**REVENUE and ENROLLMENT MANAGEMENT**

The District’s general fund revenue represents the combination of state and local revenues, the majority of which must be earned through the generation of full-time equivalent student enrollment (FTES).

The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college. SB860 directed the Chancellor’s Office to develop a revised growth formula with a focus on unmet need throughout the state. The primary factors included in the new growth formula include the number of people within a district’s boundaries who do not have a college degree and the number of people who are unemployed, have limited English skills, who are in poverty, or who exhibit other signs of being disadvantaged. With a statewide growth
rate of 2 percent, our District is calculated based on the above factors to receive .56 percent growth.

In FY16, the District did not fully achieve their FTES goal, however State regulations give districts the ability to shift qualifying class sections between fiscal years. This practice enables districts to manage enrollment fluctuations, while minimizing the impact on operations. As the District anticipates constrained funded growth in future years, the Board approved the shift of 685 FTES from FY17 to FY16. As a result, the colleges received an additional $1.9 million in operating allocation for FY17. Since this revenue was from shifted FTES for growth, which may or may not materialize in FY 17, the colleges did not allocate the funds to operations but set the funds aside in Fund 113. The FY17 budget (and resulting class offerings) has been developed assuming 26,468 FTES.

EDUCATION PROTECTION ACT (PROP 30)
Proposition 30, the Schools and Local Public Safety Protection Act of 2012, which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners ($250,000 for individuals and $500,000 for couples) to provide continuing funding for local school districts and community colleges. It is estimated that the District will receive approximately $20 million in EPA funds for FY 2016-17 and will use those funds for faculty salaries and benefits. The quarter-cent sales tax increase will remain in effect through December 2016, and the income-tax hikes on the high-income earners are set to expire at the end of 2018.

EXPENDITURES
Salary and Benefit Costs
The term for the collective bargaining agreements with SEIU, Local 99 and AFT, Local 1828 is July 1, 2013 through June 30, 2016. Both of these agreements are open for negotiations. The Budget includes contractual step and longevity increases, with an annual on-going cost of approximately $833,000. The District’s Anthem Blue Cross health plan premiums for faculty increased by 13% this year. The District has a maximum funding level for the ASCC employees; any cost above that amount is paid by
the employee. Blue Cross premium rates for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC) increased by 13%, necessitating a monthly employee contribution of $177. As discussions with both collective bargaining units continue, no other assumptions for salary and benefits can be made at this time.

**California State Teacher’s Retirement System (STRS)**

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly $74 billion unfunded liability for teachers’ pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all share some of the pain of the STRS solution. To address the "employer share" of $42 billion, the community college districts employer rate increased from 8.25% to 9.50% in 2014-15, and by an additional 1.6% increase each year between 2015-16 and 2021-22. This series of annual increases will set the employer rate at 19.1% in 2021-22. For our District, the full impact of the increase in 2021-22 would be approximately $6.1 million in additional annual costs above the costs from the baseline year of 2013-14. In this year’s budget, the Governor proposed the increase in the base allocation for the Community College System partly in recognition of the increased expenses in STRS.

**Retiree Health Liability**

An actuarial study for post-retirement benefits was performed in November 2014, estimating the amount that should be accumulated under the requirements of GASB 45. Actuarial studies are performed every two years. The District’s long-term liability as of that date was estimated at approximately $138.3 million. In order to reduce the overall cost to the District, in FY 2010-11 the District established an irrevocable trust fund for the partial funding of that liability.

As a means of accruing the amount required as the annual required contribution (ARC) under GASB 45, the District assesses as an employer expense, rates that range from 7% to 20% on each payroll dollar depending on employee type and funding source. These fringe benefit rates are assessed to all eligible employees’ salaries in all funds, including categorical, grants and contracts.
In the Adoption Budget, using this methodology, the expenditure for post-retirement benefits is projected to be approximately $13.5 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund and are estimated at $12.5 million. The difference between the two actual amounts will be transferred to the irrevocable trust to help mitigate our long-term liability.

**INFRASTRUCTURE**

In March 2012, the Board approved an infrastructure funding plan and allocation model to provide foundational resources to partially address the District’s structural deficit in capital funding for areas such as scheduled maintenance, technology and equipment refresh, instructional equipment, library materials and databases, furniture and equipment, etc. Maintaining these items is central to the core mission of the colleges and the District and addressing the total cost of ownership (TCO) is a requirement of accreditation as well as a prudent business practice.

A separate sub-fund (General Fund–Unrestricted Designated–Infrastructure) has been established to account for this redistribution of resources and the associated expenditures. As part of DCAS’s annual review, the implementation strategies of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the general Budget Allocation Model review.

The Adoption Budget includes transferring $1.6 million in budgeted revenue from the General Fund-Unrestricted to the General Fund– Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

**GENERAL FUND**

The General Fund is the principal operating fund of the District. All revenues and expenditures not required by statutory law to be accounted for in a different fund are budgeted and accounted for in the General Fund. Four sub-funds exist within the General Fund, which are briefly described as follows:
• **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.

• **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.

• **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, civic center, and other activities which are initiated by the colleges and are intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.

• **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

**GENERAL FUND – UNRESTRICTED (111)**

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations. The Adoption Budget reflects an increase in resources, above the FY 2015-16 Adoption Budget, in the amount of $7.2 million.
**Budget Allocation Model**

The Budget Allocation Model was adopted by the Board in May 2007, and modified in March 2009, March 2012, March 2015 and March 2016. The model is reviewed annually by DCAS in accordance with the commitment to regularly review the model components to ensure a more sustainable model that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported. Modifications to the model were recommended for FY 2016-17. These modifications include changes to the distribution of Unrestricted Lottery proceeds.

In the annual review of the Districtwide Resource Budget Allocation Model, if it is determined that specific budget items will be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly. Since the model was initially approved, several expenditure items have been reassigned to new locations (i.e. between DWS and DAC, colleges and DWS, colleges and DAC, etc.). This cost-shifting results in no impact (no increase or decrease) to discretionary budgets at the DAC or the colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

The Budget Allocation Model, following the review by DCAS, was utilized for the purpose of allocating resources to the various operational units within the District. Each college and the DAC have a separate process by which it allocates the resources received through the Model.

**Reserves**

In prior years, the District has designated its ending balance into four categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve; Unallocated Reserves; and Budget Carryover. In November 2014, additional designations were established to address extensive infrastructure and one-time expenditure needs that cannot be met through existing college budgets. These designations include Distributed Marketing, State Teachers' Retirement System, and Energy Efficiency.
State Required 5% Minimum
In accordance the State Chancellor’s Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor’s Office requires a minimum prudent unrestricted general fund balance of 5 percent. To ensure the District does not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose.

Revenue Shortfall Contingency
The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. In FY 2012-13, based on projections of a budget deficit trigger if Prop 30 had failed, the contingency was increased from $5 million to $6 million. For FY 2013-14, the contingency has been reduced back to the $5 million level and will remain at this level for FY 2016-17.

Budget Carryover
After years of allowing onetime exemptions, the Board approved the recommendation to permanently increase the carryover limit up to 2 percent. This reserve was fully distributed as a part of the budget development process.

Distributed Marketing
The District faces current and future challenges with enrollment growth. These funds are to be used to develop marketing strategies to expose or introduce the colleges to students who may be considering enrolling. In FY 2014-15, $400,000 was designated for this purpose with the intent of spending the amount over two years, $200,000 in FY 2015-16 and $200,000 in FY 2016-17.

Emergency Preparedness
To address the District’s emergency preparedness needs, $2,000,000 was set aside in FY 2014-15 and was made available for expenditures beginning in 2015-16.
State Teachers' Retirement System (STRS)
This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15, at which time the full impact of the increase in 2021-22 was estimated to be $5.4 million in additional annual costs. In 2014-15, the District set aside $1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2021-22 from the baseline year of 2014-15 is $6.1 million.

Energy Efficiency
This reserve is to address current and future challenges with sustainability at all three colleges, in FY 2014-15 $1,500,000 was designated in this reserve of which $100,000 was spent in FY 2014-15.

Unallocated Reserves
Unallocated Reserves is the remaining ending balance that is undesignated for other uses. This balance is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements. The Unallocated Reserves can also be used to mitigate budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve. This reserve may be allocated to cover any other unanticipated one-time expenditures.

Maintaining Unallocated Reserves is important for fiscal solvency and strength during the years with uncertainty of funding for community colleges and the cyclical nature of the California economy.

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)
This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Adoption Budget includes transferring $1.6 million in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure
of these funds will be budgeted in the year following the year in which the revenue is actually earned.

GENERAL FUND – RESTRICTED (12x)
This fund supports categorical programs, grants, contracts, and other programs whose budget resources are restricted by law, regulation, contract, grant agreement, or other externally restricted terms and conditions.

Major programs accounted for in this fund include state categorical programs such as EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title V (HSI, STEM) federal grants.

The FY 2016-17 Adoption Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This is consistent with this year's Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years, given that the final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. Additionally, the carryover funds for Student Equity of $1.3M and Student Success & Support Program of $3.2M have been budgeted.

The 2016-17 State budget includes an additional $30 million in funding for Basic Skills Innovation, an additional $200 million for Strong Workforce, an additional $48 million for CTE Pathways, and an additional $10 million for the Institutional Effectiveness Partnership Initiative. The FY 2016-17 Adoption Budget for VCCCD does not reflect the estimated impact of these additional amounts, the funding allocation methodology, or match requirements. A budget will be developed pending confirmation of funding.
PARKING SERVICES FUND (124)
This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee to be increased annually by the CPI approved by the State Chancellor’s Office. Based on calculations by the Financial, Economic, and Demographic Unit in the Department of Finance, the Implicit Price Deflator Index has now increased enough to support another one dollar increase in the parking services fee. Effective with the Fall Session of 2015, our District began charging a maximum fee of $52.00 per semester, $26.00 for summer session. There will be no change to the rates for BOG, motorcycle, or carpool permits. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes $654,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

HEALTH SERVICES FUND (13x)
This restricted fund accounts for the revenues and expenditures related to the operation of the colleges’ Student Health Centers. The primary resources historically have been Student Health Fees and State Mandated Cost reimbursements.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed $28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandate block grant has been continued for FY 2016-17.

CHILD CARE CENTER FUND (33x)
This fund accounts for all revenues and expenditures related to the operation of the colleges’ Child Care Centers. In addition to client enrollment fees, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. With cuts to the state grant funding over the past few years and the need to maintain competitive child care rates, the Child Care Centers have operated close to or
in deficit. These auxiliary operations are being modified as needed to maintain expenditures within revenue at the Moorpark and Ventura sites. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

**PROPRIETARY (ENTERPRISE) FUNDS (Bookstore/Food Service)**
The enterprise funds account for business operations that are financed and managed similarly to private enterprise and are to be self-supporting. These funds consist of a separate Bookstore Fund and Food Service Fund to account for the revenues, expenses, and profits and/or losses at each college.

**Bookstore (51x)**
After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses through Barnes & Noble College Bookstores, Inc. This transition occurred April 1, 2014; The District will receive a percentage of net sales of which is accounted for in Fund 114. While there are no revenues or expenditures budgeted in these funds, the funds remain open while the District collects payments on outstanding credit memos.

**Food Service (52x)**
The District contracts with vending operators to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial operations.

**CRM (Culinary and Restaurant Management) (322)**
At Oxnard College, the CRM (Culinary and Restaurant Management) program provides some food service during lunch period as an outlet of their CRM instructional lab. Oxnard College made the transition between a full service cafeteria and a CRM outlet in January 2012.
INTERNAL SERVICES FUND (6xx)

The Self-Insurance Fund provides funding for the level of risk retention held by the District. This fund is used to reimburse individuals or other entities for claims against the District up to our deductible levels ($25,000/$50,000) and for some settlement costs.

The Retiree Settlement Health Payment Fund is used to account for the costs arising from a settlement between the District and the class members defined in that settlement. Dollars received from the federal government for reimbursement for Medicare part D are used to provide a reserve to fund these costs. The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The Workload Balancing Fund is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately $765,000 and is fully funded.

The Retiree Health Benefits Fund is used to account for the payment of health benefit premium costs for retirees. The net difference between the annual required contribution expense (ARC) and the current retiree health premiums are periodically remitted to the District’s irrevocable trust. For more information on retiree health benefits, please refer to the retiree health liability section found earlier in this narrative.

STUDENT FINANCIAL AID FUND (74xx)

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants.
CAPITAL PROJECTS FUND (4xx)

This fund accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

The FY 2016-17 Adoption Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement.

The FY 2016-17 Adoption Budget also includes projects being funded from General Obligation (Measure S) bonds, including the Oxnard College LRC Renovation, the Oxnard College Dental Hygiene Building, the Ventura College Applied Science Building, and the Ventura College Studio Arts Building, as well as various infrastructure and special repair projects at all three colleges.

The FY 2016-17 Adoption Budget includes carryover funding and new funding for energy efficient and alternative energy projects approved under Proposition 39 (Year 3 and Year 4). The signed 2016-17 State budget includes $184.6 million for deferred maintenance, instructional equipment, and drought response activities. The FY 2016-17 VCCCD Adoption Budget includes $4.1M for deferred maintenance and instructional equipment.

COMPLIANCE

The Adoption Budget reflects all compliance with external standards, including but not limited to, GASB, other post-employment benefits (OPEB), the Education Code, Title 5 regulations, Full Time Faculty Obligation Number (FON), the 50% law, EPA funding, etc.
RECOMMENDATION
The Adoption Budget, as presented, was reviewed by the District’s participatory governance council (DCAS) at its August 18, 2016 meeting, and by the Finance and Capital Planning Committee of the Board at its August 23, 2016 meeting, and is recommended for approval by the Board.
2016-2017
ADOPTION BUDGET

SUMMARY OF BUDGET BY FUND
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
SUMMARY OF BUDGETED EXPENDITURES BY FUND

<table>
<thead>
<tr>
<th>Fund Description</th>
<th>2016-17 Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund - Unrestricted (111)</td>
<td>154,251,904</td>
<td>46.5%</td>
</tr>
<tr>
<td>General Fund - Unrestricted Designated Infrastructure (113)</td>
<td>14,910,268</td>
<td>4.5%</td>
</tr>
<tr>
<td>General Fund - Unrestricted Designated (114)</td>
<td>14,857,452</td>
<td>4.5%</td>
</tr>
<tr>
<td>General Fund - Restricted (12x)</td>
<td>42,794,504</td>
<td>12.9%</td>
</tr>
<tr>
<td>Parking Services Fund (124)</td>
<td>3,198,893</td>
<td>1.0%</td>
</tr>
<tr>
<td>Health Services Fund (13x)</td>
<td>2,355,499</td>
<td>0.7%</td>
</tr>
<tr>
<td>Special Revenue Fund (CRM) (322)</td>
<td>164,933</td>
<td>0.0%</td>
</tr>
<tr>
<td>Child Development Fund (33x)</td>
<td>693,044</td>
<td>0.2%</td>
</tr>
<tr>
<td>Food Service Fund (52x)</td>
<td>228,441</td>
<td>0.1%</td>
</tr>
<tr>
<td>Internal Services Fund (6xx)</td>
<td>13,704,365</td>
<td>4.1%</td>
</tr>
<tr>
<td>Financial Aid Fund (74xx)</td>
<td>43,278,709</td>
<td>13.0%</td>
</tr>
<tr>
<td>Capital Projects Fund (4xx)</td>
<td>41,322,837</td>
<td>12.5%</td>
</tr>
<tr>
<td><strong>Total All Funds</strong></td>
<td><strong>331,760,848</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

All Other Funds 32%
General Fund - Restricted 13%
General Fund - Unrestricted 55%
2016-2017

ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED
<table>
<thead>
<tr>
<th>ACCOUNT DESCRIPTION</th>
<th>2015-16 ADOPTION</th>
<th>2015-16 PROJECTED</th>
<th>2016-17 ADOPTION</th>
<th>Change FY16 Adoption</th>
<th>VS FY17 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BASIC ALLOCATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY16=</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Medium College @</td>
<td>$ 3,969,432</td>
<td>7,938,863</td>
<td>7,938,863</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Small College @</td>
<td>$ 3,402,370</td>
<td>3,402,370</td>
<td>3,402,370</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY17=</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Medium College @</td>
<td>$ 3,969,432</td>
<td>7,938,863</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Small College @</td>
<td>$ 3,402,370</td>
<td>3,402,370</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CREDIT FTES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY16=</td>
<td>26,406</td>
<td>4,676</td>
<td>119,445,870</td>
<td>123,471,054</td>
<td></td>
</tr>
<tr>
<td>FY17=</td>
<td>26,406</td>
<td>4,724</td>
<td></td>
<td>124,730,459</td>
<td></td>
</tr>
<tr>
<td><strong>NON CREDIT FTES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY16=</td>
<td>62</td>
<td>2,812</td>
<td>1,305,534</td>
<td>173,991</td>
<td></td>
</tr>
<tr>
<td>FY17=</td>
<td>62</td>
<td>2,840</td>
<td></td>
<td>175,766</td>
<td></td>
</tr>
<tr>
<td><strong>BASE ALLOCATION INCREASE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>6,100,000</td>
<td>6,339,119</td>
<td>7,995,119</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FULL TIME FACULTY HIRING</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,700,000</td>
<td>1,410,608</td>
<td>1,410,608</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>COLA (1.02%/0%)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,400,000</td>
<td>1,353,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL GENERAL APPORTIONMENT</strong></td>
<td>141,292,637</td>
<td>144,089,006</td>
<td>145,653,186</td>
<td>[b] 4,360,548</td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT YEAR ADJUSTMENT (Deficit)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PRIOR YEAR ADJUSTMENT (Recalc)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>STATE MANDATED COST - BLOCK GRANT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PT FACULTY EQUITY COMP (Categorical Funds)</strong></td>
<td>556,000</td>
<td>538,031</td>
<td>538,000</td>
<td>(18,000)</td>
<td></td>
</tr>
<tr>
<td><strong>ENROLL FEE WAIVERS (2%)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>LOTTERY PROCEEDS</strong></td>
<td>945,000</td>
<td>945,000</td>
<td>3,765,423</td>
<td>2,820,423</td>
<td></td>
</tr>
<tr>
<td><strong>LOTTERY PROCEEDS PRIOR YEAR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PT FACULTY OFFICE HOURS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PT FACULTY HEALTH INS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INTEREST INCOME</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ENROLL FEES - LOC SH (2%)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NONRES TUITION - INTL</strong></td>
<td>360,000</td>
<td>493,037</td>
<td>468,000</td>
<td>108,000</td>
<td></td>
</tr>
<tr>
<td><strong>NONRES TUITION - DOM</strong></td>
<td>1,152,000</td>
<td>1,180,067</td>
<td>1,121,000</td>
<td>(31,000)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER LOCAL REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OTHER REVENUE</strong></td>
<td>3,013,000</td>
<td>3,156,135</td>
<td>5,892,423</td>
<td>2,879,423</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL GENERAL FUND UNRESTRICTED REV</strong></td>
<td>144,305,637</td>
<td>147,245,141</td>
<td>151,545,609</td>
<td>7,239,971</td>
<td></td>
</tr>
</tbody>
</table>

FTES:

FY16 = 26,468 projected funded
FY17 = 26,468 projected funded

[a] Change in infrastructure allocation model; revenue accounted for in Fund 111.
[b] Includes Education Protection Act Funds (Prop 30).
2016-2017

ADOPTION BUDGET

BUDGET ALLOCATION
### Ventura County Community College District
#### FY17 Adoption Budget Allocation

**FY17 Adoption Revenue** 151,545,609
- Less: District-wide (6,894,329)
- Less: Utilities (4,255,000)
- Less: District Office (6.98% revenue) (10,577,884)

**Available for Distribution** 129,818,396

<table>
<thead>
<tr>
<th>Class Schedule Delivery Allocation</th>
<th>Moorpark</th>
<th>Oxnard</th>
<th>Ventura</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Unadjusted FTES (FY16 actual, includes NonResident)</td>
<td>11,209</td>
<td>5,104</td>
<td>9,836</td>
<td>26,149</td>
</tr>
<tr>
<td>2) WSCH</td>
<td>168,135</td>
<td>76,560</td>
<td>147,540</td>
<td></td>
</tr>
<tr>
<td>3) Productivity Factor</td>
<td>525</td>
<td>525</td>
<td>525</td>
<td></td>
</tr>
<tr>
<td>4) FTEF</td>
<td>320</td>
<td>146</td>
<td>281</td>
<td></td>
</tr>
<tr>
<td>5) FTEF adjustment</td>
<td>11</td>
<td>7</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>6) less: Full Time positions (FTEF)</td>
<td>(147)</td>
<td>21,056,273</td>
<td>(76)</td>
<td>11,072,682</td>
</tr>
<tr>
<td>7) =Hourly FTEF @</td>
<td>$51,489</td>
<td>184</td>
<td>9,479,428</td>
<td>77</td>
</tr>
<tr>
<td>8) Total Class Schedule Delivery Allocation</td>
<td>$30,535,701</td>
<td>$15,049,077</td>
<td>$26,083,877</td>
<td>$71,668,655</td>
</tr>
<tr>
<td>9) Base Allocation</td>
<td>$6,490,920</td>
<td>$6,490,920</td>
<td>$6,490,920</td>
<td>$19,472,759</td>
</tr>
<tr>
<td>10) Adjusted FTES (FY16 funded)</td>
<td>$16,490,441</td>
<td>$7,642,181</td>
<td>$14,544,360</td>
<td>$38,676,982</td>
</tr>
<tr>
<td>11) FTES Allocation</td>
<td>$53,517,062</td>
<td>$29,182,178</td>
<td>$47,119,157</td>
<td>$129,818,396</td>
</tr>
<tr>
<td>12) Subtotal Allocation FY17</td>
<td>$42.6%</td>
<td>19.8%</td>
<td>37.6%</td>
<td></td>
</tr>
<tr>
<td>13) Productivity phase in</td>
<td>$333,334</td>
<td>$333,334</td>
<td>$333,334</td>
<td></td>
</tr>
<tr>
<td>14) Total Allocation FY17</td>
<td>$53,183,728</td>
<td>$29,182,178</td>
<td>$47,452,491</td>
<td>$129,818,396</td>
</tr>
<tr>
<td>15) Campus FY16 Carryover</td>
<td>$1,020,209</td>
<td>$561,642</td>
<td>$919,529</td>
<td>$2,501,380</td>
</tr>
<tr>
<td>16) FY17 Tentative Budget Allocation</td>
<td>$54,203,937</td>
<td>$29,743,820</td>
<td>$48,372,019</td>
<td>$132,319,777</td>
</tr>
</tbody>
</table>

**Assumptions**
- [a] FY16 average replacement cost.
- [b] Lottery funds redirected from infrastructure model back to allocation model, resulting in decrease from 7.1% to 6.98% for DAC.
- [c] Second year of a four year productivity phase in. Additional $333,334 flows to Moorpark in top allocation (Total Class Schedule Delivery Allocation), offset here to Ventura.
- [d] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. For FY17, the DAC carryover is estimated to be $204,914 for a total adoption budget of $10,782,798.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

<table>
<thead>
<tr>
<th>8000</th>
<th>REVENUES</th>
<th>2015-16 ADOPITION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPITION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>21,050,426</td>
<td>21,454,938</td>
<td>20,033,985</td>
</tr>
</tbody>
</table>

| 1000 - 3000 | SALARIES & BENEFITS | 21,050,426 | 21,454,938 | 20,033,985 |
| 4000 | SUPPLIES & MATERIALS | - | - | - |
| 5000 | OTHER OPERATING EXP | - | - | - |
| 6000 | CAPITAL OUTLAY | - | - | - |
| 7000 | TRANSFERS IN/OUT | - | - | - |

TOTAL BUDGETED EXPENDITURES 21,050,426 21,454,938 20,033,985

* These funds are not additional resources, but are a part of total General Fund - Unrestricted appropriation
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED

<table>
<thead>
<tr>
<th>Location</th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET*</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOORPARK</td>
<td>51,010,470</td>
<td>49,990,261</td>
<td>54,203,937</td>
</tr>
<tr>
<td>OXNARD</td>
<td>28,082,104</td>
<td>27,520,588</td>
<td>29,743,820</td>
</tr>
<tr>
<td>VENTURA</td>
<td>45,976,430</td>
<td>45,056,901</td>
<td>48,372,019</td>
</tr>
<tr>
<td>DISTRICT ADM CENTER</td>
<td>10,434,181</td>
<td>10,229,267</td>
<td>10,782,798</td>
</tr>
<tr>
<td>DISTRICTWIDE SVCS</td>
<td>6,952,046</td>
<td>6,073,071</td>
<td>6,894,329</td>
</tr>
<tr>
<td>UTILITIES</td>
<td>4,255,000</td>
<td>3,674,445</td>
<td>4,255,000</td>
</tr>
<tr>
<td>INFRASTRUCTURE</td>
<td></td>
<td>6,096,184</td>
<td></td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>146,710,231</td>
<td>148,640,717</td>
<td>154,251,904</td>
</tr>
</tbody>
</table>

* Includes site carryover funds.
## Comparative Budget Summary

**Ventura County Community College District**  
**2016-2017 Adoption Budget**

### General Fund (111) - Unrestricted

#### All Locations

<table>
<thead>
<tr>
<th>Category</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual Expenditures</th>
<th>2016-17 Adoption Budget*</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 Faculty Salaries</td>
<td>57,049,245</td>
<td>58,256,612</td>
<td>57,337,832</td>
<td>37.2%</td>
</tr>
<tr>
<td>2000 Management Salaries</td>
<td>6,538,052</td>
<td>6,787,859</td>
<td>6,780,199</td>
<td>4.4%</td>
</tr>
<tr>
<td>2000 Classified Salaries</td>
<td>24,272,234</td>
<td>23,626,003</td>
<td>25,101,404</td>
<td>16.3%</td>
</tr>
<tr>
<td>3000 Employee Benefits</td>
<td>38,648,771</td>
<td>38,498,035</td>
<td>42,986,541</td>
<td>27.9%</td>
</tr>
<tr>
<td><strong>Salary &amp; Benefit Subtotal</strong></td>
<td>126,508,303</td>
<td>127,168,509</td>
<td>132,205,976</td>
<td>85.7%</td>
</tr>
<tr>
<td>4000 Supplies &amp; Materials</td>
<td>2,561,013</td>
<td>1,926,255</td>
<td>2,007,826</td>
<td>1.3%</td>
</tr>
<tr>
<td>5000 Operating Exp</td>
<td>14,237,985</td>
<td>12,076,182</td>
<td>14,788,124</td>
<td>9.6%</td>
</tr>
<tr>
<td>6000 Capital Outlay</td>
<td>571,823</td>
<td>660,046</td>
<td>394,601</td>
<td>0.3%</td>
</tr>
<tr>
<td>7000 Transfers</td>
<td>1,478,232</td>
<td>6,809,725</td>
<td>2,685,353</td>
<td>1.7%</td>
</tr>
<tr>
<td>7999 Contingency</td>
<td>1,352,875</td>
<td>0</td>
<td>2,170,024</td>
<td>1.5%</td>
</tr>
<tr>
<td><strong>Direct Expenditure Subtotal</strong></td>
<td>20,201,929</td>
<td>21,472,208</td>
<td>22,045,927</td>
<td>14.3%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>146,710,231</td>
<td>148,640,717</td>
<td>154,251,904</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

* Includes site carryover funds.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**MOORPARK COLLEGE**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET*</th>
<th>PERCENT OF TOTAL BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>23,607,625</td>
<td>23,909,455</td>
<td>25,169,656</td>
<td>46.4%</td>
</tr>
<tr>
<td>2000 MANAGEMENT SALARIES</td>
<td>1,623,374</td>
<td>1,720,249</td>
<td>1,682,316</td>
<td>3.1%</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>7,270,987</td>
<td>6,924,432</td>
<td>7,596,802</td>
<td>14.0%</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>13,892,547</td>
<td>14,000,588</td>
<td>15,813,183</td>
<td>29.2%</td>
</tr>
<tr>
<td><strong>SALARY &amp; BENEFIT SUBTOTAL</strong></td>
<td>46,394,533</td>
<td>46,554,724</td>
<td>50,261,957</td>
<td>92.7%</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>943,916</td>
<td>858,079</td>
<td>800,720</td>
<td>1.5%</td>
</tr>
<tr>
<td>5000 OPERATING EXP</td>
<td>1,604,425</td>
<td>1,274,116</td>
<td>1,686,279</td>
<td>3.1%</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>342,596</td>
<td>340,311</td>
<td>203,305</td>
<td>0.4%</td>
</tr>
<tr>
<td>7000 TRANSFERS</td>
<td>1,225,000</td>
<td>963,031</td>
<td>686,676</td>
<td>1.3%</td>
</tr>
<tr>
<td>7999 CONTINGENCY</td>
<td>500,000</td>
<td></td>
<td>565,000</td>
<td>1.0%</td>
</tr>
<tr>
<td><strong>DIRECT EXPENDITURE SUBTOTAL</strong></td>
<td>4,615,937</td>
<td>3,435,537</td>
<td>3,941,980</td>
<td>7.3%</td>
</tr>
<tr>
<td><strong>TOTAL BUDGETED EXPENDITURES</strong></td>
<td>51,010,470</td>
<td>49,990,261</td>
<td>54,203,937</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

* Includes site carryover funds.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

**Oxnard College**

<table>
<thead>
<tr>
<th>Category</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual Expenditures</th>
<th>2016-17 Adoption Budget*</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 Faculty Salaries</td>
<td>11,365,188</td>
<td>11,889,458</td>
<td>11,859,907</td>
<td>39.9%</td>
</tr>
<tr>
<td>2000 Management Salaries</td>
<td>1,362,946</td>
<td>1,383,426</td>
<td>1,448,050</td>
<td>4.9%</td>
</tr>
<tr>
<td>2000 Classified Salaries</td>
<td>5,077,022</td>
<td>4,815,551</td>
<td>4,989,656</td>
<td>16.8%</td>
</tr>
<tr>
<td>3000 Employee Benefits</td>
<td>8,118,667</td>
<td>8,166,491</td>
<td>8,902,118</td>
<td>29.9%</td>
</tr>
<tr>
<td>Salary &amp; Benefit Subtotal</td>
<td>25,923,823</td>
<td>26,254,926</td>
<td>27,199,730</td>
<td>91.4%</td>
</tr>
<tr>
<td>4000 Supplies &amp; Materials</td>
<td>790,352</td>
<td>518,547</td>
<td>513,992</td>
<td>1.7%</td>
</tr>
<tr>
<td>5000 Operating Exp</td>
<td>1,060,729</td>
<td>940,896</td>
<td>1,194,890</td>
<td>4.0%</td>
</tr>
<tr>
<td>6000 Capital Outlay</td>
<td>188,952</td>
<td>98,533</td>
<td>106,785</td>
<td>0.4%</td>
</tr>
<tr>
<td>7000 Transfers</td>
<td>(434,491)</td>
<td>(292,314)</td>
<td>142,929</td>
<td>0.5%</td>
</tr>
<tr>
<td>7999 Contingency</td>
<td>552,739</td>
<td>-</td>
<td>585,495</td>
<td>2.0%</td>
</tr>
<tr>
<td>Direct Expenditure Subtotal</td>
<td>2,158,281</td>
<td>1,265,662</td>
<td>2,544,090</td>
<td>8.6%</td>
</tr>
<tr>
<td>Total Budgeted Expenditures</td>
<td>28,082,104</td>
<td>27,520,588</td>
<td>29,743,820</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

*Includes site carryover funds.
## Ventura County Community College District
### 2016-2017 Adoption Budget
#### Comparative Budget Summary
**General Fund - Unrestricted**

<table>
<thead>
<tr>
<th>Category</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual Expenditures</th>
<th>2016-17 Adoption Budget*</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 Faculty Salaries</td>
<td>22,076,432</td>
<td>22,457,699</td>
<td>20,308,269</td>
<td>42.0%</td>
</tr>
<tr>
<td>2000 Management Salaries</td>
<td>1,875,480</td>
<td>1,856,219</td>
<td>1,849,921</td>
<td>3.8%</td>
</tr>
<tr>
<td>2000 Classified Salaries</td>
<td>7,536,630</td>
<td>7,546,042</td>
<td>7,967,768</td>
<td>16.5%</td>
</tr>
<tr>
<td>3000 Employee Benefits</td>
<td>13,258,210</td>
<td>13,033,394</td>
<td>14,689,187</td>
<td>30.4%</td>
</tr>
<tr>
<td>Salary &amp; Benefit Subtotal</td>
<td>44,746,752</td>
<td>44,893,354</td>
<td>44,815,145</td>
<td>92.6%</td>
</tr>
<tr>
<td>4000 Supplies &amp; Materials</td>
<td>522,102</td>
<td>470,169</td>
<td>610,762</td>
<td>1.3%</td>
</tr>
<tr>
<td>5000 Operating Exp</td>
<td>1,404,970</td>
<td>1,337,319</td>
<td>1,577,187</td>
<td>3.3%</td>
</tr>
<tr>
<td>6000 Capital Outlay</td>
<td>36,652</td>
<td>82,727</td>
<td>18,110</td>
<td>0.0%</td>
</tr>
<tr>
<td>7000 Transfers</td>
<td>(734,045)</td>
<td>(1,726,668)</td>
<td>431,286</td>
<td>0.9%</td>
</tr>
<tr>
<td>7999 Contingency</td>
<td>-</td>
<td>-</td>
<td>919,529</td>
<td>1.9%</td>
</tr>
<tr>
<td>Direct Expenditure Subtotal</td>
<td>1,229,678</td>
<td>163,547</td>
<td>3,556,874</td>
<td>7.4%</td>
</tr>
<tr>
<td>Total Budgeted Expenditures</td>
<td>45,976,430</td>
<td>45,056,901</td>
<td>48,372,019</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

* Includes site carryover funds.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET*</th>
<th>PERCENT OF TOTAL BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>2000 MANAGEMENT SALARIES</td>
<td>1,590,442</td>
<td>1,709,153</td>
<td>1,799,913</td>
<td>16.7%</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>4,248,260</td>
<td>4,136,929</td>
<td>4,418,079</td>
<td>41.0%</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>3,223,113</td>
<td>3,131,240</td>
<td>3,457,632</td>
<td>32.1%</td>
</tr>
<tr>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>9,061,816</td>
<td>8,977,322</td>
<td>9,675,624</td>
<td>89.7%</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>256,172</td>
<td>66,126</td>
<td>75,150</td>
<td>0.7%</td>
</tr>
<tr>
<td>5000 OPERATING EXP</td>
<td>913,058</td>
<td>744,670</td>
<td>1,029,324</td>
<td>9.5%</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>3,000</td>
<td>74,846</td>
<td>2,700</td>
<td>0.0%</td>
</tr>
<tr>
<td>7000 TRANSFERS</td>
<td>-</td>
<td>366,303</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>7999 CONTINGENCY</td>
<td>200,136</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>DIRECT EXPENDITURE SUBTOTAL</td>
<td>1,372,365</td>
<td>1,251,945</td>
<td>1,107,174</td>
<td>10.3%</td>
</tr>
<tr>
<td>TOTAL BUDGETED EXPENDITURES</td>
<td>10,434,181</td>
<td>10,229,267</td>
<td>10,782,798</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

* Includes site carryover funds.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED  

**DISTRICTWIDE SERVICES**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET</th>
<th>PERCENT OF TOTAL BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>2000 MANAGEMENT SALARIES</td>
<td>85,809</td>
<td>118,812</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>2000 BOARD,COMMISSIONERS, OTHER</td>
<td>139,336</td>
<td>203,049</td>
<td>129,100</td>
<td>1.9%</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>156,234</td>
<td>166,323</td>
<td>124,421</td>
<td>1.8%</td>
</tr>
<tr>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>381,379</td>
<td>488,184</td>
<td>253,521</td>
<td>3.7%</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>48,471</td>
<td>13,334</td>
<td>7,202</td>
<td>0.1%</td>
</tr>
<tr>
<td>5000 OPERATING EXP</td>
<td>4,999,805</td>
<td>4,104,734</td>
<td>5,045,445</td>
<td>73.2%</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>623</td>
<td>63,629</td>
<td>63,700</td>
<td>0.9%</td>
</tr>
<tr>
<td>7000 TRANSFERS</td>
<td>1,421,768</td>
<td>1,403,190</td>
<td>1,424,462</td>
<td>20.7%</td>
</tr>
<tr>
<td>7999 CONTINGENCY</td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>1.5%</td>
</tr>
<tr>
<td>DIRECT EXPENDITURE SUBTOTAL</td>
<td>6,570,667</td>
<td>5,584,887</td>
<td>6,640,809</td>
<td>96.3%</td>
</tr>
<tr>
<td>TOTAL BUDGETED EXPENDITURES</td>
<td>6,952,046</td>
<td>6,073,071</td>
<td>6,894,329</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

[1] Operating Exp includes:  
- AdminiSystem SW License Fee/HW Main $1,723,300  
- Insurance Premiums $1,100,000  
- Legal $300,000  
- Bank, Credit Card Charges & COTOP $306,000  
- Data Base Admin/Tech Implementation $210,000  
- Audits $165,000  
- Parking Online Admin $125,000  
- Health Insurance Broker $117,500  
- Districtwide Memberships $110,000  
- Board Election $100,000  
- Exec Management Search Costs $100,000  
- Collective Bargaining Costs (Reimb) $100,000  
- Other Miscellaneous Expense $588,645  
- Total $5,045,445

[2] Transfers in/out includes:  
- Campus Police Services $654,768  
- New Info Tech & Equip $350,000  
- College Work Study Match $179,694  
- Scheduled Maintenance $150,000  
- Self-Insurance $75,000  
- Acad/Classified Senate $15,000  
- Total $1,424,462
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

**UTILITIES**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000 OPERATING EXP</td>
<td>4,255,000</td>
<td>3,674,445</td>
<td>4,255,000</td>
</tr>
<tr>
<td>DIRECT EXPENDITURE SUBTOTAL</td>
<td>4,255,000</td>
<td>3,674,445</td>
<td>4,255,000</td>
</tr>
<tr>
<td>TOTAL BUDGETED EXPENDITURES</td>
<td>4,255,000</td>
<td>3,674,445</td>
<td>4,255,000</td>
</tr>
</tbody>
</table>

**INFRASTRUCTURE**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL EXPENDITURES</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>7000 TRANSFERS</td>
<td>0</td>
<td>6,096,184</td>
<td>0</td>
</tr>
<tr>
<td>DIRECT EXPENDITURE SUBTOTAL</td>
<td>0</td>
<td>6,096,184</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL BUDGETED EXPENDITURES</td>
<td>0</td>
<td>6,096,184</td>
<td>0</td>
</tr>
</tbody>
</table>
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  

GENERAL FUND - UNRESTRICTED  

RESERVES  

<table>
<thead>
<tr>
<th>Reserve Description</th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Required Minimum 5%</td>
<td>7,991,634</td>
<td>9,215,676</td>
</tr>
<tr>
<td>Revenue Shortfall Contingency</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Distributed Marketing</td>
<td>400,000</td>
<td>0</td>
</tr>
<tr>
<td>Emergency Preparedness</td>
<td>2,000,000</td>
<td>0</td>
</tr>
<tr>
<td>State Teachers' Retirement System (STRS)</td>
<td>1,000,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Energy Efficiency</td>
<td>1,400,000</td>
<td>1,400,000</td>
</tr>
<tr>
<td>Enrollment Growth</td>
<td>1,000,000</td>
<td>0</td>
</tr>
<tr>
<td>Unallocated</td>
<td>6,648,593</td>
<td>9,899,926</td>
</tr>
<tr>
<td></td>
<td>25,440,227</td>
<td>26,515,602</td>
</tr>
</tbody>
</table>

Note: The Board has designated reserves to address infrastructure and one-time expenditure needs. The balances listed in the 2016-17 designated reserves reflect changes from the 2015-16 balances. The $400,000 year-to-year reduction in Distributed Marketing reserves were budgeted as follows: $200,000 in 2015-16 and $200,000 in 2016-17. The $2,000,000 year-to-year reduction in Emergency Preparedness reserves were made available for expenditures in 2015-16, with unspent balance carrying forward into 2016-17 for expenditures. The $1,000,000 year-to-year reduction in Enrollment Growth reserves were budgeted for enrollment growth for summer sections in 2015-16.
2016-2017
ADOPTION BUDGET

GENERAL FUND DESIGNATED
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

<table>
<thead>
<tr>
<th></th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000 REVENUES [a]</td>
<td>3,134,000</td>
<td>-</td>
<td>1,649,000</td>
</tr>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>1,296,450</td>
<td>140,683</td>
<td>1,339,886</td>
</tr>
<tr>
<td>5000 OTHER OPERATING EXP</td>
<td>2,652,370</td>
<td>76,838</td>
<td>8,168,799</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>2,566,025</td>
<td>898,851</td>
<td>5,267,358</td>
</tr>
<tr>
<td>7000 TRANSFERS (IN)/OUT</td>
<td>-</td>
<td>(1,145,702)</td>
<td>134,225</td>
</tr>
<tr>
<td></td>
<td>TOTAL EXPENDITURES</td>
<td>6,514,846</td>
<td>(10,342,330)</td>
</tr>
</tbody>
</table>

Net Change Fund Balance (13,261,268)
Beginning Fund Balance 16,857,177
Ending Fund Balance 3,595,909

Expenditure Budget by Site

- Ventura 34%
- Oxnard 37%
- Moorpark 28%

[1% DAC]

[a] Revenue is not available for expenditures until the year after it is earned.
[b] Transfer in from General fund according to infrastructure allocation guidelines.
See Appendix A-4 for detail.
## FUND 114 BY MAJOR OBJECT

<table>
<thead>
<tr>
<th>Object</th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000 REVENUES</td>
<td>4,749,134</td>
<td>4,280,538</td>
<td>4,823,705</td>
</tr>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>3,600</td>
<td>4,354</td>
<td>7,652</td>
</tr>
<tr>
<td>2000 MANAGEMENT SALARIES</td>
<td>81,894</td>
<td>59,894</td>
<td>88,988</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>843,576</td>
<td>838,959</td>
<td>880,208</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>412,815</td>
<td>432,948</td>
<td>402,837</td>
</tr>
<tr>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>1,341,885</td>
<td>1,336,155</td>
<td>1,379,685</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>429,231</td>
<td>214,043</td>
<td>420,023</td>
</tr>
<tr>
<td>5000 OTHER OPERATING EXP</td>
<td>3,679,986</td>
<td>1,472,590</td>
<td>3,239,645</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>45,847</td>
<td>13,608</td>
<td>5,039,841</td>
</tr>
<tr>
<td>7000 TRANSFERS IN/OUT</td>
<td>3,958,297</td>
<td>(3,956,063)</td>
<td>4,778,258</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>9,455,246</td>
<td>(919,667)</td>
<td>14,857,452</td>
</tr>
</tbody>
</table>

Net Change Fund Balance

Beginning Fund Balance

Ending Fund Balance

Expenditure Budget by Site

See Appendix A-4 for detail.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED  

**FUND 12x BY MAJOR OBJECT**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000 REVENUES</td>
<td>32,922,292</td>
<td>27,529,704</td>
<td>42,785,729</td>
</tr>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>4,543,959</td>
<td>4,689,847</td>
<td>6,793,834</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>8,006,665</td>
<td>7,357,546</td>
<td>9,744,939</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>3,966,851</td>
<td>3,903,659</td>
<td>5,660,170</td>
</tr>
<tr>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>16,517,476</td>
<td>15,951,051</td>
<td>22,198,943</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>4,515,061</td>
<td>1,654,629</td>
<td>5,187,023</td>
</tr>
<tr>
<td>5000 OTHER OPERATING EXP</td>
<td>8,867,845</td>
<td>5,751,550</td>
<td>9,714,399</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>2,567,514</td>
<td>2,307,978</td>
<td>3,851,355</td>
</tr>
<tr>
<td>7000 TRANSFERS IN/OUT</td>
<td>473,991</td>
<td>1,898,847</td>
<td>1,842,784</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>32,941,885</td>
<td>27,564,055</td>
<td>42,794,504</td>
</tr>
</tbody>
</table>

Net Change Fund Balance  
(8,775)  
Beginning Fund Balance  
384,359  
Ending Fund Balance  
375,584

**Expenditure Budget by Site**

- Ventura: 31%  
- Oxnard: 26%  
- Econ Dev: 14%  
- Moorpark: 29%  
- DW: 0%

See Appendix A-5 for detail.
<table>
<thead>
<tr>
<th></th>
<th>CAMPUS POLICE</th>
<th>PARKING LOTS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual 2015-16</td>
<td>Budget 2016-17</td>
<td>Actual 2015-16</td>
</tr>
<tr>
<td>BEGINNING BALANCE</td>
<td>739,472</td>
<td>582,208</td>
<td>(4,272)</td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parking Fees - Permits</td>
<td>593,152</td>
<td>620,000</td>
<td>197,717</td>
</tr>
<tr>
<td>Parking Fees - Permits BOGW</td>
<td>451,356</td>
<td>450,000</td>
<td>-</td>
</tr>
<tr>
<td>Parking Fees - Daily/Coin</td>
<td>788,163</td>
<td>775,000</td>
<td>-</td>
</tr>
<tr>
<td>Parking and Traffic Fines</td>
<td>350,733</td>
<td>360,000</td>
<td>-</td>
</tr>
<tr>
<td>Other Local Revenues/Fees</td>
<td>335</td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfer In from General Fund</td>
<td>654,768</td>
<td>654,768</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>2,838,506</td>
<td>2,860,268</td>
<td>197,717</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>1,777,372</td>
<td>1,774,246</td>
<td>-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>812,557</td>
<td>879,515</td>
<td>-</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>37,000</td>
<td>47,350</td>
<td>-</td>
</tr>
<tr>
<td>Operating Expenditures</td>
<td>277,485</td>
<td>282,532</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>91,357</td>
<td>15,250</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfer Out - [a]</td>
<td>-</td>
<td>-</td>
<td>193,000</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>2,995,770</td>
<td>2,998,893</td>
<td>193,000</td>
</tr>
<tr>
<td>PROJECTED ENDING BALANCE</td>
<td>582,208</td>
<td>443,583</td>
<td>445</td>
</tr>
</tbody>
</table>

[a] - Transfer to Capital Projects Fund for parking lot maintenance/lighting/slurry capital outlay projects.
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

<table>
<thead>
<tr>
<th></th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual</td>
<td>Budget</td>
<td>Actual</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>2015-16</td>
<td>2016-17</td>
<td>2015-16</td>
<td>2016-17</td>
</tr>
<tr>
<td>BEGINNING FUND BALANCE</td>
<td>1,749,864</td>
<td>1,685,354</td>
<td>892,185</td>
<td>813,573</td>
</tr>
<tr>
<td>REVENUES</td>
<td>State Mandated Costs-Block Grant</td>
<td>98,003</td>
<td>93,000</td>
<td>47,365</td>
</tr>
<tr>
<td>Student Health Fees</td>
<td>642,533</td>
<td>650,000</td>
<td>278,736</td>
<td>272,000</td>
</tr>
<tr>
<td>Other Student Charges</td>
<td>26,323</td>
<td>33,750</td>
<td>20,891</td>
<td>17,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>11,086</td>
<td>4,500</td>
<td>6,128</td>
<td>1,000</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>777,945</td>
<td>781,250</td>
<td>353,120</td>
<td>335,000</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td>Academic Salaries</td>
<td>131,655</td>
<td>134,908</td>
<td>85,799</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>359,942</td>
<td>378,200</td>
<td>158,831</td>
<td>111,446</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>209,126</td>
<td>212,401</td>
<td>101,442</td>
<td>100,465</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>38,820</td>
<td>36,000</td>
<td>26,501</td>
<td>28,466</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>102,141</td>
<td>111,950</td>
<td>57,159</td>
<td>73,215</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>771</td>
<td>-</td>
<td>-</td>
<td>1,500</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>842,455</td>
<td>873,459</td>
<td>431,732</td>
<td>406,150</td>
</tr>
<tr>
<td>OPERATING SURPLUS(DEFICIT)</td>
<td>(64,510)</td>
<td>(92,209)</td>
<td>(78,612)</td>
<td>(71,150)</td>
</tr>
<tr>
<td>INTRAFUND TRANSFER IN(OUT)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>ENDING FUND BALANCE</td>
<td>1,685,354</td>
<td>1,593,145</td>
<td>813,573</td>
<td>742,423</td>
</tr>
</tbody>
</table>
2016-2017
ADOPTION BUDGET

SPECIAL REVENUE FUND
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 TENTATIVE BUDGET  
SPECIAL REVENUE FUND  
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
INSTRUCTIONAL LAB OUTLET

<table>
<thead>
<tr>
<th></th>
<th>Oxnard</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Actual 2015-16</td>
</tr>
<tr>
<td>BEGINNING BALANCE</td>
<td>122,832</td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
</tr>
<tr>
<td>Food Sales</td>
<td>148,370</td>
</tr>
<tr>
<td>Catering Sales</td>
<td>37,120</td>
</tr>
<tr>
<td>Interfund Transfer In</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>185,490</td>
</tr>
<tr>
<td>TOTAL FUNDS AVAILABLE</td>
<td>308,322</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>10,759</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>7,353</td>
</tr>
<tr>
<td>Students</td>
<td>7,233</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>547</td>
</tr>
<tr>
<td>Operating Expenditures</td>
<td>13,137</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfer Out (Purchases)</td>
<td>148,000</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>187,029</td>
</tr>
<tr>
<td>PROJECTED ENDING BALANCE</td>
<td>121,293</td>
</tr>
</tbody>
</table>

* any surplus will be transferred to the General Fund CRM instructional program in the following year.
2016-2017
ADOPTION BUDGET

CHILD DEVELOPMENT FUND
<table>
<thead>
<tr>
<th></th>
<th>MOORPARK Actual 2015-16</th>
<th>MOORPARK Budget 2016-17</th>
<th>OXNARD Actual 2015-16</th>
<th>OXNARD Budget 2016-17</th>
<th>VENTURA Actual 2015-16</th>
<th>VENTURA Budget 2016-17</th>
<th>TOTAL Actual 2015-16</th>
<th>TOTAL Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEGINNING FUND BALANCE</td>
<td>157,879</td>
<td>199,150</td>
<td>83,764</td>
<td>-</td>
<td>17,304</td>
<td>45,539</td>
<td>258,947</td>
<td>244,689</td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Care Tax Bailout Apportionment</td>
<td>31,899</td>
<td>31,899</td>
<td>-</td>
<td>-</td>
<td>31,899</td>
<td>31,899</td>
<td>63,798</td>
<td>63,798</td>
</tr>
<tr>
<td>Child Care Fees</td>
<td>335,735</td>
<td>343,000</td>
<td>-</td>
<td>-</td>
<td>196,535</td>
<td>200,000</td>
<td>532,270</td>
<td>543,000</td>
</tr>
<tr>
<td>Child Care Fees-paid by grants/aid (10)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(10)</td>
<td>-</td>
</tr>
<tr>
<td>Child Care Fees-paid by others</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>36,686</td>
<td>27,000</td>
<td>36,686</td>
<td>27,000</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,104</td>
<td>-</td>
<td>8,104</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>367,624</td>
<td>374,899</td>
<td>-</td>
<td>-</td>
<td>273,224</td>
<td>258,899</td>
<td>640,848</td>
<td>633,798</td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>236,322</td>
<td>200,386</td>
<td>-</td>
<td>-</td>
<td>202,963</td>
<td>237,971</td>
<td>439,285</td>
<td>438,357</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>72,024</td>
<td>86,636</td>
<td>-</td>
<td>-</td>
<td>81,854</td>
<td>99,699</td>
<td>153,878</td>
<td>186,335</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>6,560</td>
<td>13,500</td>
<td>-</td>
<td>-</td>
<td>8,113</td>
<td>5,000</td>
<td>14,673</td>
<td>18,500</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>11,447</td>
<td>15,050</td>
<td>-</td>
<td>-</td>
<td>3,059</td>
<td>34,802</td>
<td>14,506</td>
<td>49,852</td>
</tr>
<tr>
<td>Non Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>326,353</td>
<td>315,572</td>
<td>-</td>
<td>-</td>
<td>295,989</td>
<td>377,472</td>
<td>622,342</td>
<td>693,044</td>
</tr>
<tr>
<td>OPERATING INCOME (LOSS)</td>
<td>41,271</td>
<td>59,327</td>
<td>-</td>
<td>-</td>
<td>(22,765)</td>
<td>(118,573)</td>
<td>18,506</td>
<td>(59,246)</td>
</tr>
<tr>
<td>NON OPERATING REVENUES (EXPENSES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers In / (Out)</td>
<td>-</td>
<td>-</td>
<td>(83,764)</td>
<td>-</td>
<td>51,000</td>
<td>118,573</td>
<td>(32,764)</td>
<td>118,573</td>
</tr>
<tr>
<td>TOTAL NON OPERATING REV/ (EXP)</td>
<td>-</td>
<td>-</td>
<td>(83,764)</td>
<td>-</td>
<td>51,000</td>
<td>118,573</td>
<td>(32,764)</td>
<td>118,573</td>
</tr>
<tr>
<td>NET CHANGE IN BALANCE</td>
<td>41,271</td>
<td>59,327</td>
<td>(83,764)</td>
<td>-</td>
<td>28,235</td>
<td>(0)</td>
<td>(14,258)</td>
<td>59,327</td>
</tr>
<tr>
<td>ENDING FUND BALANCE</td>
<td>199,150</td>
<td>258,477</td>
<td>-</td>
<td>-</td>
<td>45,539</td>
<td>45,539</td>
<td>244,689</td>
<td>304,016</td>
</tr>
</tbody>
</table>
2016-2017

ADOPTION BUDGET

FOOD SERVICE FUND
## VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
### 2016-2017 ADOPTION BUDGET
#### VENDING OPERATIONS
##### FUND 52X

<table>
<thead>
<tr>
<th></th>
<th>MOORPARK Actuals 2015-16</th>
<th>MOORPARK Budget 2016-17</th>
<th>OXNARD Actuals 2015-16</th>
<th>OXNARD Budget 2016-17</th>
<th>VENTURA Actuals 2015-16</th>
<th>VENTURA Budget 2016-17</th>
<th>TOTAL Actuals 2015-16</th>
<th>TOTAL Budget 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING FUND BALANCE</strong></td>
<td>221,333</td>
<td>274,153</td>
<td>427,246</td>
<td>422,666</td>
<td>50,254</td>
<td>86,298</td>
<td>698,833</td>
<td>783,117</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vending Commission</td>
<td>61,075</td>
<td>65,000</td>
<td>20,420</td>
<td>23,000</td>
<td>40,710</td>
<td>38,000</td>
<td>122,205</td>
<td>126,000</td>
</tr>
<tr>
<td>Other local income</td>
<td>-</td>
<td>16,667</td>
<td>-</td>
<td>16,667</td>
<td>-</td>
<td>16,667</td>
<td>-</td>
<td>50,001</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>61,075</td>
<td>81,667</td>
<td>20,420</td>
<td>39,667</td>
<td>40,710</td>
<td>54,667</td>
<td>122,205</td>
<td>176,001</td>
</tr>
<tr>
<td><strong>OPERATING EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Student Salaries and Benefits</td>
<td>7,734</td>
<td>8,149</td>
<td>-</td>
<td>-</td>
<td>4,455</td>
<td>5,093</td>
<td>12,189</td>
<td>13,242</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>521</td>
<td>3,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,500</td>
<td>521</td>
<td>6,500</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>-</td>
<td>2,625</td>
<td>-</td>
<td>-</td>
<td>211</td>
<td>-</td>
<td>211</td>
<td>2,625</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENDITURES</strong></td>
<td>8,255</td>
<td>13,774</td>
<td>-</td>
<td>-</td>
<td>4,666</td>
<td>8,593</td>
<td>12,921</td>
<td>22,367</td>
</tr>
<tr>
<td><strong>OPERATING INCOME (LOSS) – FOODSERVICE</strong></td>
<td>52,820</td>
<td>67,893</td>
<td>20,420</td>
<td>39,667</td>
<td>36,044</td>
<td>46,074</td>
<td>109,284</td>
<td>153,634</td>
</tr>
<tr>
<td><strong>NON OPERATING EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers In / (Out)</td>
<td>-</td>
<td>(160,000)</td>
<td>(25,000)</td>
<td>-</td>
<td>-</td>
<td>(46,074)</td>
<td>(25,000)</td>
<td>(206,074)</td>
</tr>
<tr>
<td><strong>TOTAL NON OPERATING EXPENSES</strong></td>
<td>-</td>
<td>160,000</td>
<td>25,000</td>
<td>-</td>
<td>-</td>
<td>46,074</td>
<td>25,000</td>
<td>206,074</td>
</tr>
<tr>
<td><strong>NET CHANGE IN BALANCE</strong></td>
<td>52,820</td>
<td>(92,107)</td>
<td>(4,580)</td>
<td>39,667</td>
<td>36,044</td>
<td>0</td>
<td>84,284</td>
<td>(52,440)</td>
</tr>
<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td>274,153</td>
<td>182,046</td>
<td>422,666</td>
<td>462,333</td>
<td>86,298</td>
<td>86,298</td>
<td>783,117</td>
<td>730,677</td>
</tr>
</tbody>
</table>
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
INTERNAL SERVICES FUND

**FUND 611 - SELF-INSURANCE**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actuals</th>
<th>2016-17 Adoption Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING BALANCE</strong></td>
<td>1,111,135</td>
<td>1,111,135</td>
<td>1,130,897</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRANSFERS FROM OTHER FUNDS</td>
<td>75,000</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td>FUND RECOVERY</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS AVAILABLE</strong></td>
<td>1,186,135</td>
<td>1,186,135</td>
<td>1,205,897</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SELF-INSURANCE COSTS</td>
<td>85,000</td>
<td>53,447</td>
<td>85,000</td>
</tr>
<tr>
<td>SETTLEMENTS</td>
<td>65,000</td>
<td>1,791</td>
<td>65,000</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>1,036,135</td>
<td>1,130,897</td>
<td>1,055,897</td>
</tr>
</tbody>
</table>

**FUND 612 - RETIREE HEALTH PAYMENT POOL**

<table>
<thead>
<tr>
<th></th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actuals</th>
<th>2016-17 Adoption Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING BALANCE</strong></td>
<td>2,145,869</td>
<td>2,145,869</td>
<td>2,535,272</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td>-</td>
<td>389,453</td>
<td>-</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td>-</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>2,145,869</td>
<td>2,535,272</td>
<td>2,535,272</td>
</tr>
</tbody>
</table>
### FUND 691 - WORKLOAD BALANCING

<table>
<thead>
<tr>
<th></th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actuals</th>
<th>2016-17 Adoption Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEGINNING LIABILITY</td>
<td>707,007</td>
<td>707,007</td>
<td>734,991</td>
</tr>
<tr>
<td>INSTRUCTIONAL EXPENSE/BANKING</td>
<td>112,000</td>
<td>177,473</td>
<td>150,000</td>
</tr>
<tr>
<td>USAGE</td>
<td>(147,000)</td>
<td>(149,489)</td>
<td>(120,000)</td>
</tr>
<tr>
<td>ENDING LIABILITY</td>
<td>672,007</td>
<td>734,991</td>
<td>764,991</td>
</tr>
</tbody>
</table>

(Total Liability is fully funded)

### FUND 693 - RETIREE HEALTH BENEFITS

<table>
<thead>
<tr>
<th></th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actuals</th>
<th>2016-17 Adoption Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEGINNING BALANCE</td>
<td>913,483</td>
<td>913,483</td>
<td>128,313</td>
</tr>
<tr>
<td>TRANSFER IN (from all funds as fringe benefit %)</td>
<td>13,819,176</td>
<td>12,287,596</td>
<td>13,529,361</td>
</tr>
<tr>
<td>EXPENDITURES (actual premiums)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>premiums</td>
<td>10,355,400</td>
<td>12,572,766</td>
<td>12,554,365</td>
</tr>
<tr>
<td>misc</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TRANSFER OUT (to irrevocable trust)</td>
<td>2,000,000</td>
<td>500,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>2,377,258</td>
<td>128,313</td>
<td>103,309</td>
</tr>
</tbody>
</table>

(Total Liability is $138.3 million as of the Nov 2014 actuarial)

Balance of the Irrevocable trust is $17.6 million as of June 30, 2016
2016-2017
ADOPTION BUDGET

FINANCIAL AID FUND
<table>
<thead>
<tr>
<th>Source</th>
<th>CAL GRANTS</th>
<th>CARE</th>
<th>EOPS</th>
<th>FTSSG</th>
<th>PELL</th>
<th>SEOG</th>
<th>NSL</th>
<th>Direct Loans</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING FUND BALANCE</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,209</td>
<td></td>
<td>5,209</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34,400,00</td>
<td>482,580</td>
<td>-</td>
<td>3,823,00</td>
</tr>
<tr>
<td>State Income</td>
<td>3,066,000</td>
<td>112,081</td>
<td>201,915</td>
<td>1,192,983</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,572,979</td>
</tr>
<tr>
<td>Local Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>150</td>
<td></td>
<td>150</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>3,066,000</td>
<td>112,081</td>
<td>201,915</td>
<td>1,192,983</td>
<td>34,400,00</td>
<td>482,580</td>
<td>150</td>
<td>3,823,00</td>
<td>43,278,709</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS AVAILABLE</strong></td>
<td>3,066,000</td>
<td>112,081</td>
<td>201,915</td>
<td>1,192,983</td>
<td>34,400,00</td>
<td>482,580</td>
<td>5,359</td>
<td>3,823,00</td>
<td>43,283,918</td>
</tr>
</tbody>
</table>

**EXPENDITURES & OTHER OUTGO**

<table>
<thead>
<tr>
<th>Source</th>
<th>CAL GRANTS</th>
<th>CARE</th>
<th>EOPS</th>
<th>FTSSG</th>
<th>PELL</th>
<th>SEOG</th>
<th>NSL</th>
<th>Direct Loans</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>3,066,000</td>
<td>112,081</td>
<td>201,915</td>
<td>1,192,983</td>
<td>34,400,00</td>
<td>482,580</td>
<td>-</td>
<td>3,823,00</td>
<td>43,278,559</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES &amp; OTHER OUTGO</strong></td>
<td>3,066,000</td>
<td>112,081</td>
<td>201,915</td>
<td>1,192,983</td>
<td>34,400,00</td>
<td>482,580</td>
<td>150</td>
<td>3,823,00</td>
<td>43,278,709</td>
</tr>
<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,209</td>
<td></td>
<td>5,209</td>
</tr>
</tbody>
</table>

(Does not include BOG Waivers)
2016-2017
ADOPTION BUDGET

CAPITAL PROJECTS FUND
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

<table>
<thead>
<tr>
<th>8000 REVENUES</th>
<th>2015-16 ADOPTION BUDGET</th>
<th>2015-16 ACTUAL</th>
<th>2016-17 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5,254,533</td>
<td>15,129,459</td>
<td>13,478,881</td>
</tr>
<tr>
<td>1000 FACULTY SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2000 CLASSIFIED SALARIES</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3000 EMPLOYEE BENEFITS</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>SALARY &amp; BENEFIT SUBTOTAL</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4000 SUPPLIES &amp; MATERIALS</td>
<td>69,659</td>
<td>161,337</td>
<td>57,706</td>
</tr>
<tr>
<td>5000 OTHER OPERATING EXP</td>
<td>681,040</td>
<td>702,288</td>
<td>408,944</td>
</tr>
<tr>
<td>6000 CAPITAL OUTLAY</td>
<td>38,525,324</td>
<td>20,197,569</td>
<td>40,115,635</td>
</tr>
<tr>
<td>7000 TRANSFERS IN/OUT</td>
<td>3,866,639</td>
<td>3,901,717</td>
<td>740,552</td>
</tr>
<tr>
<td>TOTAL BUDGETED EXPENDITURES</td>
<td>43,142,662</td>
<td>24,962,911</td>
<td>41,322,837</td>
</tr>
</tbody>
</table>

Net Change Fund Balance (27,843,956)
Beginning Fund Balance #REF!
Ending Fund Balance #REF!

See Appendix A-6 for detail.
2016-2017
ADOPTION BUDGET

PROPOSITION 30 EPA EXPENDITURE REPORT
<table>
<thead>
<tr>
<th>Activity Classification</th>
<th>Activity Code</th>
<th>Operating Expenses (1000 - 3000)</th>
<th>Capital Outlay (0000 - 5000)</th>
<th>Total</th>
<th>Unrestricted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>8630</td>
<td>$21,454,938</td>
<td></td>
<td>$21,454,938</td>
<td></td>
</tr>
<tr>
<td>Instructional Activities</td>
<td>0100-5900</td>
<td>$21,454,938</td>
<td></td>
<td>$21,454,938</td>
<td></td>
</tr>
<tr>
<td>Other Support Activities</td>
<td>6XXX</td>
<td>$21,454,938</td>
<td></td>
<td>$21,454,938</td>
<td></td>
</tr>
</tbody>
</table>
This page intentionally left blank.
## Ventura County Community College District
### General Fund - Unrestricted (Fund 111)
#### 10 Year Historical Results

<table>
<thead>
<tr>
<th></th>
<th>FY07</th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY11</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FTES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>funded</td>
<td>24,813</td>
<td>26,381</td>
<td>26,847</td>
<td>25,841</td>
<td>26,530</td>
</tr>
<tr>
<td>actual</td>
<td>24,813</td>
<td>26,381</td>
<td>29,348</td>
<td>29,216</td>
<td>27,333</td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Faculty</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>salary</td>
<td>51,776,145</td>
<td>57,469,055</td>
<td>58,455,912</td>
<td>57,691,334</td>
<td>55,236,772</td>
</tr>
<tr>
<td>payroll driven</td>
<td>5,742,940</td>
<td>6,133,202</td>
<td>6,295,263</td>
<td>6,221,260</td>
<td>6,168,478</td>
</tr>
<tr>
<td>health &amp; welfare</td>
<td>4,915,309</td>
<td>4,747,383</td>
<td>5,007,471</td>
<td>5,706,317</td>
<td>5,522,753</td>
</tr>
<tr>
<td>Retiree/HRL</td>
<td>3,139,174</td>
<td>3,630,377</td>
<td>3,540,681</td>
<td>3,873,271</td>
<td>3,549,716</td>
</tr>
<tr>
<td>Total Faculty</td>
<td>65,573,569</td>
<td>71,980,017</td>
<td>73,299,328</td>
<td>73,168,627</td>
<td>70,801,273</td>
</tr>
<tr>
<td><strong>Management</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>salary</td>
<td>4,672,873</td>
<td>5,572,392</td>
<td>6,655,537</td>
<td>6,208,087</td>
<td>5,862,297</td>
</tr>
<tr>
<td>payroll driven</td>
<td>563,519</td>
<td>677,673</td>
<td>881,744</td>
<td>886,171</td>
<td>872,155</td>
</tr>
<tr>
<td>health &amp; welfare</td>
<td>396,114</td>
<td>491,249</td>
<td>590,708</td>
<td>586,033</td>
<td>572,702</td>
</tr>
<tr>
<td>Retiree/HRL</td>
<td>428,413</td>
<td>560,775</td>
<td>491,652</td>
<td>413,192</td>
<td>790,521</td>
</tr>
<tr>
<td>Total Management</td>
<td>6,060,920</td>
<td>7,302,089</td>
<td>8,619,841</td>
<td>8,075,483</td>
<td>7,097,876</td>
</tr>
<tr>
<td><strong>Classified</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>salary</td>
<td>15,317,074</td>
<td>16,478,408</td>
<td>18,497,984</td>
<td>18,191,742</td>
<td>17,470,685</td>
</tr>
<tr>
<td>payroll driven</td>
<td>2,891,291</td>
<td>3,034,162</td>
<td>3,460,100</td>
<td>3,477,713</td>
<td>3,562,189</td>
</tr>
<tr>
<td>health &amp; welfare</td>
<td>3,354,433</td>
<td>3,698,598</td>
<td>3,979,132</td>
<td>4,111,490</td>
<td>4,098,897</td>
</tr>
<tr>
<td>Retiree/HRL</td>
<td>2,554,642</td>
<td>2,296,501</td>
<td>2,283,600</td>
<td>2,218,482</td>
<td>2,417,697</td>
</tr>
<tr>
<td>Total Classified</td>
<td>24,117,440</td>
<td>25,509,668</td>
<td>28,220,816</td>
<td>27,999,428</td>
<td>27,549,468</td>
</tr>
<tr>
<td><strong>Sup/Conf/Other</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>salary</td>
<td>3,860,385</td>
<td>4,536,098</td>
<td>4,337,870</td>
<td>4,203,633</td>
<td>4,642,222</td>
</tr>
<tr>
<td>payroll driven</td>
<td>562,283</td>
<td>620,691</td>
<td>611,777</td>
<td>614,536</td>
<td>694,240</td>
</tr>
<tr>
<td>health &amp; welfare</td>
<td>508,838</td>
<td>577,234</td>
<td>558,981</td>
<td>549,040</td>
<td>599,935</td>
</tr>
<tr>
<td>Retiree/HRL</td>
<td>447,713</td>
<td>397,820</td>
<td>346,627</td>
<td>308,219</td>
<td>402,186</td>
</tr>
<tr>
<td>Total Sup/Conf/Other</td>
<td>5,379,220</td>
<td>6,131,843</td>
<td>5,854,255</td>
<td>5,675,428</td>
<td>6,338,583</td>
</tr>
<tr>
<td><strong>Supplies &amp; Materials</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,352,052</td>
<td>1,775,660</td>
<td>1,796,084</td>
<td>1,669,622</td>
<td>1,901,863</td>
</tr>
<tr>
<td><strong>Other Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12,006,562</td>
<td>13,128,649</td>
<td>12,320,532</td>
<td>12,219,128</td>
<td>11,529,762</td>
</tr>
<tr>
<td><strong>Capital Outlay</strong></td>
<td>2,114,059</td>
<td>927,669</td>
<td>427,325</td>
<td>334,672</td>
<td>920,548</td>
</tr>
<tr>
<td><strong>Other Outgo</strong></td>
<td>6,146,291</td>
<td>8,222,356</td>
<td>4,139,816</td>
<td>4,671,794</td>
<td>7,044,453</td>
</tr>
<tr>
<td><strong>Total Direct Exp</strong></td>
<td>21,618,964</td>
<td>24,054,334</td>
<td>18,683,758</td>
<td>19,095,215</td>
<td>21,396,625</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>122,750,113</td>
<td>134,977,952</td>
<td>134,677,796</td>
<td>134,014,181</td>
<td>134,183,627</td>
</tr>
</tbody>
</table>

*Note: FY11 figures are preliminary.*
<table>
<thead>
<tr>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>24,391</td>
<td>24,700</td>
<td>25,311</td>
<td>26,023</td>
<td>26,468</td>
</tr>
<tr>
<td>26,458</td>
<td>25,036</td>
<td>25,311</td>
<td>26,023</td>
<td>26,468</td>
</tr>
<tr>
<td>126,182,001</td>
<td>126,524,926</td>
<td>137,426,786</td>
<td>142,464,149</td>
<td>151,545,609</td>
</tr>
<tr>
<td>53,292,836</td>
<td>50,239,973</td>
<td>52,895,931</td>
<td>55,876,356</td>
<td>58,256,612</td>
</tr>
<tr>
<td>6,493,334</td>
<td>5,967,982</td>
<td>5,713,480</td>
<td>6,395,354</td>
<td>7,059,295</td>
</tr>
<tr>
<td>5,882,413</td>
<td>6,806,471</td>
<td>6,991,472</td>
<td>7,464,146</td>
<td>7,650,099</td>
</tr>
<tr>
<td>5,445,051</td>
<td>6,130,543</td>
<td>6,538,570</td>
<td>6,966,222</td>
<td>7,297,090</td>
</tr>
<tr>
<td>71,113,435</td>
<td>69,144,969</td>
<td>72,139,452</td>
<td>76,332,077</td>
<td>80,263,006</td>
</tr>
<tr>
<td>5,871,959</td>
<td>5,765,993</td>
<td>5,819,687</td>
<td>6,158,851</td>
<td>6,787,859</td>
</tr>
<tr>
<td>921,546</td>
<td>900,525</td>
<td>848,902</td>
<td>927,303</td>
<td>1,436,410</td>
</tr>
<tr>
<td>599,789</td>
<td>584,837</td>
<td>654,017</td>
<td>663,033</td>
<td>757,195</td>
</tr>
<tr>
<td>915,597</td>
<td>902,121</td>
<td>1,104,190</td>
<td>1,119,834</td>
<td>937,517</td>
</tr>
<tr>
<td>8,308,890</td>
<td>8,243,476</td>
<td>8,425,987</td>
<td>8,869,022</td>
<td>9,988,981</td>
</tr>
<tr>
<td>16,304,500</td>
<td>14,806,466</td>
<td>16,083,503</td>
<td>16,917,257</td>
<td>17,914,992</td>
</tr>
<tr>
<td>4,024,525</td>
<td>3,728,686</td>
<td>4,251,854</td>
<td>4,221,804</td>
<td>4,708,006</td>
</tr>
<tr>
<td>2,554,574</td>
<td>2,474,329</td>
<td>2,915,306</td>
<td>3,043,983</td>
<td>2,647,951</td>
</tr>
<tr>
<td>26,429,761</td>
<td>24,223,139</td>
<td>26,557,730</td>
<td>27,748,503</td>
<td>29,104,160</td>
</tr>
<tr>
<td>4,708,073</td>
<td>4,732,250</td>
<td>4,855,869</td>
<td>4,975,585</td>
<td>5,711,011</td>
</tr>
<tr>
<td>757,401</td>
<td>792,522</td>
<td>763,520</td>
<td>773,433</td>
<td>856,516</td>
</tr>
<tr>
<td>650,548</td>
<td>725,104</td>
<td>808,782</td>
<td>756,059</td>
<td>795,924</td>
</tr>
<tr>
<td>472,924</td>
<td>541,169</td>
<td>612,248</td>
<td>590,136</td>
<td>518,911</td>
</tr>
<tr>
<td>6,588,846</td>
<td>6,791,044</td>
<td>7,040,419</td>
<td>7,097,213</td>
<td>7,882,362</td>
</tr>
<tr>
<td>112,440,932</td>
<td>108,402,628</td>
<td>114,163,587</td>
<td>120,046,816</td>
<td>127,168,509</td>
</tr>
<tr>
<td>1,864,553</td>
<td>1,714,340</td>
<td>1,879,224</td>
<td>1,802,137</td>
<td>1,926,255</td>
</tr>
<tr>
<td>11,283,434</td>
<td>11,561,194</td>
<td>11,754,761</td>
<td>11,956,566</td>
<td>12,076,182</td>
</tr>
<tr>
<td>561,381</td>
<td>645,889</td>
<td>448,894</td>
<td>596,108</td>
<td>660,046</td>
</tr>
<tr>
<td>5,410,247</td>
<td>4,157,242</td>
<td>4,407,215</td>
<td>7,291,063</td>
<td>6,809,725</td>
</tr>
<tr>
<td>19,119,615</td>
<td>18,078,665</td>
<td>18,490,093</td>
<td>21,645,874</td>
<td>21,472,208</td>
</tr>
<tr>
<td>131,560,547</td>
<td>126,481,293</td>
<td>132,653,681</td>
<td>141,692,690</td>
<td>148,640,717</td>
</tr>
</tbody>
</table>
### Ventura County Community College District

#### Expense by Activity

<table>
<thead>
<tr>
<th>Total District</th>
<th>FY10</th>
<th>FY11</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Admissions &amp; Records</td>
<td>2,105,558</td>
<td>1,987,447</td>
<td>1,919,076</td>
<td>1,746,533</td>
<td>1,746,533</td>
<td>1,746,533</td>
<td>1,746,533</td>
</tr>
<tr>
<td>Ancillary Services</td>
<td>2,506,887</td>
<td>2,696,553</td>
<td>1,757,776</td>
<td>1,347,427</td>
<td>1,347,427</td>
<td>1,347,427</td>
<td>1,347,427</td>
</tr>
<tr>
<td>Auxiliary Services</td>
<td>778,370</td>
<td>821,584</td>
<td>886,252</td>
<td>970,933</td>
<td>970,933</td>
<td>970,933</td>
<td>970,933</td>
</tr>
<tr>
<td>Community Services &amp; Economic Dev</td>
<td>1,949,057</td>
<td>1,588,186</td>
<td>1,056,558</td>
<td>861,422</td>
<td>861,422</td>
<td>861,422</td>
<td>861,422</td>
</tr>
<tr>
<td>Instructional Administration</td>
<td>11,157,815</td>
<td>11,293,264</td>
<td>11,855,751</td>
<td>11,259,018</td>
<td>11,259,018</td>
<td>11,259,018</td>
<td>11,259,018</td>
</tr>
<tr>
<td>Long-Term Debt &amp; Other Financing</td>
<td>566,499</td>
<td>566,499</td>
<td>566,499</td>
<td>566,499</td>
<td>566,499</td>
<td>566,499</td>
<td>566,499</td>
</tr>
<tr>
<td>Operation &amp; Maintenance of Plant</td>
<td>12,495,462</td>
<td>13,086,827</td>
<td>12,740,848</td>
<td>12,740,848</td>
<td>12,740,848</td>
<td>12,740,848</td>
<td>12,740,848</td>
</tr>
<tr>
<td>Physical Property And Related Acqui</td>
<td>18,937</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Planning, Policy &amp; Coordination</td>
<td>2,964,021</td>
<td>2,630,575</td>
<td>2,562,144</td>
<td>2,658,072</td>
<td>2,658,072</td>
<td>2,658,072</td>
<td>2,658,072</td>
</tr>
<tr>
<td>Student Counseling and Guidance</td>
<td>6,899,739</td>
<td>6,798,487</td>
<td>6,389,751</td>
<td>5,783,627</td>
<td>5,783,627</td>
<td>5,783,627</td>
<td>5,783,627</td>
</tr>
<tr>
<td>Student Svcs Other</td>
<td>14,528,113</td>
<td>13,353,833</td>
<td>11,218,984</td>
<td>11,512,960</td>
<td>11,512,960</td>
<td>11,512,960</td>
<td>11,512,960</td>
</tr>
<tr>
<td>Transfer, Student Aid &amp; Other Outgo</td>
<td>6,597,407</td>
<td>9,222,568</td>
<td>5,167,687</td>
<td>4,953,532</td>
<td>(699,028)</td>
<td>6,787,009</td>
<td>6,787,009</td>
</tr>
<tr>
<td>Total</td>
<td>162,010,124</td>
<td>157,829,237</td>
<td>150,723,569</td>
<td>145,919,344</td>
<td>148,188,553</td>
<td>149,502,132</td>
<td>191,500,132</td>
</tr>
</tbody>
</table>
Ventura County Community College District
Employee Headcounts

<table>
<thead>
<tr>
<th></th>
<th>FY07</th>
<th>FY08</th>
<th>FY09</th>
<th>FY10</th>
<th>FY11</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total CA Res FTES (actual)</td>
<td>24,813</td>
<td>26,381</td>
<td>29,348</td>
<td>29,218</td>
<td>27,333</td>
<td>26,458</td>
<td>25,036</td>
<td>25,311</td>
<td>26,023</td>
<td>26,468</td>
</tr>
<tr>
<td>Total CA Res FTES (funded)</td>
<td>24,813</td>
<td>26,381</td>
<td>26,847</td>
<td>25,841</td>
<td>26,530</td>
<td>24,391</td>
<td>24,700</td>
<td>25,311</td>
<td>26,023</td>
<td>26,468</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Fall06</th>
<th>Fall07</th>
<th>Fall08</th>
<th>Fall09</th>
<th>Fall10</th>
<th>Fall11</th>
<th>Fall12</th>
<th>Fall13</th>
<th>Fall14</th>
<th>Fall15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Time Academic</td>
<td>386</td>
<td>398</td>
<td>417</td>
<td>398</td>
<td>395</td>
<td>392</td>
<td>381</td>
<td>379</td>
<td>388</td>
<td>399</td>
</tr>
<tr>
<td>Part Time Academic (FTEF)</td>
<td>414</td>
<td>437</td>
<td>428</td>
<td>382</td>
<td>339</td>
<td>323</td>
<td>314</td>
<td>324</td>
<td>326</td>
<td>358</td>
</tr>
<tr>
<td>Total Faculty (FTEF)</td>
<td>800</td>
<td>835</td>
<td>845</td>
<td>780</td>
<td>734</td>
<td>715</td>
<td>695</td>
<td>703</td>
<td>714</td>
<td>757</td>
</tr>
</tbody>
</table>

|                  |        |        |        |        |        |        |        |        |        |        |
| Management (b)   | 40     | 47     | 56     | 54     | 46     | 46     | 45     | 41     | 44     | 46     |
| Supervisors (c)  | 31     | 32     | 31     | 29     | 32     | 33     | 36     | 38     | 34     | 36     |
| Classified       | 457    | 464    | 496    | 479    | 444    | 419    | 370    | 393    | 381    | 394    |
| Confidential     | 12     | 12     | 12     | 12     | 13     | 14     | 13     | 12     | 11     | 13     |
| Other            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |
| Total Non Faculty | 540    | 555    | 595    | 574    | 535    | 512    | 464    | 484    | 470    | 489    |

---

a) Does not include extra hourly assignments for FT faculty

b) Increase in Management from FY08 to FY09 due to: 4 DAC positions upgraded from supervisor to mgmt, 3 IT mgrs (1 DAC and 2 campus), Dean, Vice Chancellor of Planning, VP of Student Learning.

c) Increase in supervisors from FY10 to FY11 due to: +2 IT supervisors, +1 OC bookstore, +1 MC financial aid, increase from FY12 to FY13 due to: +3 burser, +1 OC child care

Source:

1. California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District

2. California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Full Time Equivalent

3. California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District. Equals in total, as CCCCO uses different categories.
Source: CCFS-320, Annual Apportionment Attendance Reports. Figures are for State Residents only.

District Generated Resident FTES

<table>
<thead>
<tr>
<th>Year</th>
<th>Moorpark</th>
<th>Ventura</th>
<th>Oxnard</th>
<th>State Funded FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY06</td>
<td>10,927</td>
<td>8,885</td>
<td>4,351</td>
<td>24,163</td>
</tr>
<tr>
<td>FY07</td>
<td>11,166</td>
<td>9,113</td>
<td>4,534</td>
<td>24,813</td>
</tr>
<tr>
<td>FY08</td>
<td>11,688</td>
<td>10,003</td>
<td>4,689</td>
<td>26,381</td>
</tr>
<tr>
<td>FY09</td>
<td>12,801</td>
<td>11,141</td>
<td>5,406</td>
<td>29,348</td>
</tr>
<tr>
<td>FY10</td>
<td>12,808</td>
<td>10,928</td>
<td>5,482</td>
<td>29,218</td>
</tr>
<tr>
<td>FY11</td>
<td>11,812</td>
<td>10,705</td>
<td>4,816</td>
<td>27,333</td>
</tr>
<tr>
<td>FY12</td>
<td>11,359</td>
<td>10,415</td>
<td>4,684</td>
<td>26,458</td>
</tr>
<tr>
<td>FY13</td>
<td>10,700</td>
<td>9,819</td>
<td>4,518</td>
<td>25,036</td>
</tr>
<tr>
<td>FY14</td>
<td>10,738</td>
<td>9,678</td>
<td>4,895</td>
<td>25,311</td>
</tr>
<tr>
<td>FY15</td>
<td>11,123</td>
<td>9,692</td>
<td>5,208</td>
<td>26,023</td>
</tr>
<tr>
<td>FY16</td>
<td>11,279</td>
<td>9,964</td>
<td>5,225</td>
<td>26,468</td>
</tr>
</tbody>
</table>

August 2016
Prepared by Ventura County Community College District
2016-2017
ADOPTION BUDGET

GENERAL FUND DESIGNATED – DETAIL
## VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
### 2016-2017 ADOPTION BUDGET
#### GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE

**FUND 113 BY PROGRAM**

<table>
<thead>
<tr>
<th>ORG. #</th>
<th>LOC</th>
<th>PROGRAM</th>
<th>BALANCE FORWARD</th>
<th>REVENUE</th>
<th>TRANSFER/EXPENSE</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>15220</td>
<td>MC</td>
<td>Sch Maint &amp; Capital Furniture</td>
<td>2,214,405</td>
<td></td>
<td>2,214,405</td>
<td>-</td>
</tr>
<tr>
<td>15221</td>
<td>MC</td>
<td>Library Materials &amp; Databases</td>
<td>373,088</td>
<td></td>
<td>373,088</td>
<td>-</td>
</tr>
<tr>
<td>15222</td>
<td>MC</td>
<td>Inst &amp; Non Inst Equip</td>
<td>1,001,776</td>
<td></td>
<td>1,001,776</td>
<td>-</td>
</tr>
<tr>
<td>15223</td>
<td>MC</td>
<td>Tech Hardware &amp; Software</td>
<td>770,124</td>
<td></td>
<td>770,124</td>
<td>-</td>
</tr>
<tr>
<td>15224</td>
<td>MC</td>
<td>Other</td>
<td>511,234</td>
<td></td>
<td>(275,443)</td>
<td>786,677</td>
</tr>
<tr>
<td>25220</td>
<td>OC</td>
<td>Sch Maint &amp; Capital Furniture</td>
<td>1,441,321</td>
<td></td>
<td>1,441,321</td>
<td>-</td>
</tr>
<tr>
<td>25221</td>
<td>OC</td>
<td>Library Materials &amp; Databases</td>
<td>142,134</td>
<td></td>
<td>142,134</td>
<td>-</td>
</tr>
<tr>
<td>25222</td>
<td>OC</td>
<td>Inst &amp; Non Inst Equip</td>
<td>506,598</td>
<td></td>
<td>506,598</td>
<td>-</td>
</tr>
<tr>
<td>25223</td>
<td>OC</td>
<td>Tech Hardware &amp; Software</td>
<td>538,849</td>
<td></td>
<td>538,849</td>
<td>-</td>
</tr>
<tr>
<td>25224</td>
<td>OC</td>
<td>Other</td>
<td>3,304,473</td>
<td></td>
<td>2,874,544</td>
<td>429,929</td>
</tr>
<tr>
<td>35031</td>
<td>VC</td>
<td>Contingency</td>
<td></td>
<td></td>
<td>(730,304)</td>
<td>730,304</td>
</tr>
<tr>
<td>35220</td>
<td>VC</td>
<td>Sch Maint &amp; Capital Furniture</td>
<td>1,579,533</td>
<td></td>
<td>1,579,533</td>
<td>-</td>
</tr>
<tr>
<td>35221</td>
<td>VC</td>
<td>Library Materials &amp; Databases</td>
<td>274,880</td>
<td></td>
<td>274,880</td>
<td>-</td>
</tr>
<tr>
<td>35222</td>
<td>VC</td>
<td>Inst &amp; Non Inst Equip</td>
<td>456,706</td>
<td></td>
<td>456,706</td>
<td>-</td>
</tr>
<tr>
<td>35223</td>
<td>VC</td>
<td>Tech Hardware &amp; Software</td>
<td>562,417</td>
<td></td>
<td>562,417</td>
<td>-</td>
</tr>
<tr>
<td>35224</td>
<td>VC</td>
<td>Other</td>
<td>2,979,639</td>
<td></td>
<td>2,979,639</td>
<td>-</td>
</tr>
<tr>
<td>72068</td>
<td>DAC</td>
<td>Ditrect Office Building</td>
<td>200,000</td>
<td></td>
<td>200,000</td>
<td>-</td>
</tr>
</tbody>
</table>

**TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE**  
16,857,177 - 14,910,267 = 1,946,910
<table>
<thead>
<tr>
<th>ORG. #</th>
<th>LOC</th>
<th>PROGRAM</th>
<th>BALANCE FORWARD</th>
<th>REVENUE</th>
<th>TRANSFER/EXPENSE</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>12909</td>
<td>MC</td>
<td>Zoo Operations</td>
<td>713,028</td>
<td>186,500</td>
<td>238,891</td>
<td>660,637</td>
</tr>
<tr>
<td>15002</td>
<td>MC</td>
<td>Civic Center</td>
<td>-</td>
<td>105,000</td>
<td>105,000</td>
<td>-</td>
</tr>
<tr>
<td>15004</td>
<td>MC</td>
<td>Indirect Cost Recovery</td>
<td>67,365</td>
<td>35,000</td>
<td>26,580</td>
<td>75,785</td>
</tr>
<tr>
<td>15010</td>
<td>MC</td>
<td>Leases</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>15024</td>
<td>MC</td>
<td>Proctoring/Testing Fees</td>
<td>12,794</td>
<td>4,000</td>
<td>16,794</td>
<td>-</td>
</tr>
<tr>
<td>15026</td>
<td>MC</td>
<td>Bookstore Lease</td>
<td>3,506,959</td>
<td>350,000</td>
<td>3,600,000</td>
<td>256,959</td>
</tr>
<tr>
<td>1512x</td>
<td>MC</td>
<td>Community Services</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
<td>-</td>
</tr>
<tr>
<td>15200</td>
<td>MC</td>
<td>International Students</td>
<td>100,167</td>
<td>210,000</td>
<td>270,884</td>
<td>39,283</td>
</tr>
<tr>
<td>22073</td>
<td>OC</td>
<td>Foundation support</td>
<td>10,111</td>
<td>128,285</td>
<td>134,933</td>
<td>3,463</td>
</tr>
<tr>
<td>22147</td>
<td>OC</td>
<td>CSSC County Lease</td>
<td>645,448</td>
<td>-</td>
<td>-</td>
<td>645,448</td>
</tr>
<tr>
<td>22904</td>
<td>OC</td>
<td>Children Center (non-instructional)</td>
<td>2,676</td>
<td>163,899</td>
<td>162,000</td>
<td>4,575</td>
</tr>
<tr>
<td>24461</td>
<td>OC</td>
<td>Auto Body</td>
<td>7,862</td>
<td>200</td>
<td>1,300</td>
<td>6,762</td>
</tr>
<tr>
<td>24510</td>
<td>OC</td>
<td>Dental Hygiene</td>
<td>8,827</td>
<td>11,000</td>
<td>8,827</td>
<td>11,000</td>
</tr>
<tr>
<td>24528</td>
<td>OC</td>
<td>Fire Academy-CPAT</td>
<td>117,104</td>
<td>45,000</td>
<td>44,976</td>
<td>117,128</td>
</tr>
<tr>
<td>24565</td>
<td>OC</td>
<td>EMT Skills Testing</td>
<td>9,665</td>
<td>6,000</td>
<td>5,993</td>
<td>9,672</td>
</tr>
<tr>
<td>24567</td>
<td>OC</td>
<td>State Fire Training</td>
<td>3,797</td>
<td>10,000</td>
<td>10,000</td>
<td>3,797</td>
</tr>
<tr>
<td>25002</td>
<td>OC</td>
<td>Civic Center</td>
<td>284,580</td>
<td>90,000</td>
<td>95,279</td>
<td>279,301</td>
</tr>
<tr>
<td>25004</td>
<td>OC</td>
<td>Indirect Cost Recovery</td>
<td>475,885</td>
<td>40,250</td>
<td>2,500</td>
<td>513,635</td>
</tr>
<tr>
<td>25010</td>
<td>OC</td>
<td>Leases</td>
<td>118,020</td>
<td>39,000</td>
<td>-</td>
<td>157,020</td>
</tr>
<tr>
<td>25023</td>
<td>OC</td>
<td>College Improvement Fund</td>
<td>54,820</td>
<td>-</td>
<td>30,810</td>
<td>24,010</td>
</tr>
<tr>
<td>25024</td>
<td>OC</td>
<td>Proctoring/Testing Fees</td>
<td>3,947</td>
<td>500</td>
<td>3,947</td>
<td>500</td>
</tr>
<tr>
<td>25026</td>
<td>OC</td>
<td>Bookstore Lease</td>
<td>87,557</td>
<td>170,000</td>
<td>18,374</td>
<td>239,183</td>
</tr>
<tr>
<td>25027</td>
<td>OC</td>
<td>All College Day</td>
<td>7,570</td>
<td>-</td>
<td>3,000</td>
<td>4,570</td>
</tr>
<tr>
<td>25030</td>
<td>OC</td>
<td>University Transfer &amp; Career Day</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>25031</td>
<td>OC</td>
<td>Contingency</td>
<td>83,764</td>
<td>-</td>
<td>-</td>
<td>83,764</td>
</tr>
<tr>
<td>25000</td>
<td>OC</td>
<td>International Students</td>
<td>7,711</td>
<td>-</td>
<td>-</td>
<td>7,711</td>
</tr>
<tr>
<td>25201</td>
<td>OC</td>
<td>CC Foundation Smog Ref &amp; Tech</td>
<td>3,449</td>
<td>12,000</td>
<td>12,000</td>
<td>3,449</td>
</tr>
<tr>
<td>35002</td>
<td>VC</td>
<td>Civic Center</td>
<td>12,327</td>
<td>332,600</td>
<td>332,600</td>
<td>12,327</td>
</tr>
<tr>
<td>35003</td>
<td>VC</td>
<td>Community Services</td>
<td>256</td>
<td>-</td>
<td>256</td>
<td>-</td>
</tr>
<tr>
<td>35004</td>
<td>VC</td>
<td>Indirect Cost Recovery</td>
<td>410,642</td>
<td>15,000</td>
<td>425,475</td>
<td>167</td>
</tr>
<tr>
<td>3501x</td>
<td>VC</td>
<td>Leases</td>
<td>149,103</td>
<td>113,107</td>
<td>90,169</td>
<td>172,041</td>
</tr>
<tr>
<td>35023</td>
<td>VC</td>
<td>Athletic Advertising</td>
<td>41,642</td>
<td>45,000</td>
<td>86,642</td>
<td>-</td>
</tr>
<tr>
<td>35024</td>
<td>VC</td>
<td>Testing Fees</td>
<td>38,228</td>
<td>5,000</td>
<td>43,228</td>
<td>-</td>
</tr>
<tr>
<td>35026</td>
<td>VC</td>
<td>Bookstore Lease</td>
<td>1,034,425</td>
<td>374,900</td>
<td>1,232,004</td>
<td>177,321</td>
</tr>
<tr>
<td>35200</td>
<td>VC</td>
<td>International Students</td>
<td>44,461</td>
<td>50,000</td>
<td>-</td>
<td>94,461</td>
</tr>
<tr>
<td>38704</td>
<td>VC</td>
<td>COV HSA STEPS2Work Mnf Training</td>
<td>19,569</td>
<td>-</td>
<td>19,569</td>
<td>-</td>
</tr>
<tr>
<td>38706</td>
<td>VC</td>
<td>FUSD Child Dev Training Contract</td>
<td>-</td>
<td>31,698</td>
<td>31,698</td>
<td>-</td>
</tr>
<tr>
<td>75004</td>
<td>DAC</td>
<td>Indirect Cost Recovery</td>
<td>487,550</td>
<td>-</td>
<td>105,425</td>
<td>382,125</td>
</tr>
<tr>
<td>81009</td>
<td>DWS</td>
<td>Financial Aid Administrative Allowance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>82123</td>
<td>DWS</td>
<td>Remote Registration</td>
<td>235,626</td>
<td>-</td>
<td>77,502</td>
<td>158,124</td>
</tr>
<tr>
<td>82130</td>
<td>DWS</td>
<td>Emergency Preparedness</td>
<td>4,967,748</td>
<td>-</td>
<td>4,967,748</td>
<td>-</td>
</tr>
<tr>
<td>82132</td>
<td>DWS</td>
<td>Safety Progs, Training, Imple.</td>
<td>54,560</td>
<td>-</td>
<td>54,560</td>
<td>-</td>
</tr>
<tr>
<td>82139</td>
<td>DWS</td>
<td>Student Print Services</td>
<td>14,461</td>
<td>75,000</td>
<td>89,461</td>
<td>-</td>
</tr>
</tbody>
</table>

TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED: 13,848,706 2,698,939 12,403,425 4,144,220
TOTAL GF- UNRESTRICTED DESIGNATED (ECON DEV): 871,006 2,124,766 2,454,027 541,745

TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED: 14,719,712 4,823,705 14,857,452 4,685,965
# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
## 2016-2017 ADOPTION BUDGET
### GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT**

<table>
<thead>
<tr>
<th>ORG. #</th>
<th>LOC</th>
<th>PROGRAM</th>
<th>BALANCE FORWARD</th>
<th>REVENUE</th>
<th>TRANSFER/EXPENSE</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>53001</td>
<td>DWS</td>
<td>District Economic Development Office</td>
<td>871,006</td>
<td>-</td>
<td>329,261</td>
<td>541,745</td>
</tr>
<tr>
<td>54001</td>
<td>DWS</td>
<td>Contract Education (CE)</td>
<td>-</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>54003</td>
<td>DWS</td>
<td>COV HR Dept Training</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
<td>-</td>
</tr>
<tr>
<td>54010</td>
<td>DWS</td>
<td>COV Title IVE Casa (CE)</td>
<td>-</td>
<td>430,532</td>
<td>430,532</td>
<td>-</td>
</tr>
<tr>
<td>54011</td>
<td>DWS</td>
<td>COV Title IVE Special Projects (CE)</td>
<td>-</td>
<td>1,634,234</td>
<td>1,634,234</td>
<td>-</td>
</tr>
</tbody>
</table>

**TOTAL CENTRALIZED ECONOMIC DEVELOPMENT**

<table>
<thead>
<tr>
<th>BALANCE FORWARD</th>
<th>REVENUE</th>
<th>TRANSFER/EXPENSE</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>871,006</td>
<td>2,124,766</td>
<td>2,454,027</td>
<td>541,745</td>
</tr>
</tbody>
</table>
2016-2017

ADOPTION BUDGET

GENERAL FUND RESTRICTED-DETAIL
<table>
<thead>
<tr>
<th>FUND</th>
<th>DESCRIPTION</th>
<th>2016-17 ADOPTION BUDGET</th>
<th>2015-16 ADOPTION BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>121</td>
<td>State Categorical Funds</td>
<td>7,468,141</td>
<td>6,288,657</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,288,657</td>
<td>7,649,085</td>
</tr>
<tr>
<td></td>
<td></td>
<td>67,694</td>
<td>21,473,578</td>
</tr>
<tr>
<td>125</td>
<td>Other State Grants</td>
<td>1,199,706</td>
<td>1,103,274</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,587,754</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,890,734</td>
<td>1,428,933</td>
</tr>
<tr>
<td>126</td>
<td>Federal and Local Grants</td>
<td>1,074,017</td>
<td>2,319,045</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,511,256</td>
<td>5,929,080</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10,833,398</td>
<td>10,878,827</td>
</tr>
<tr>
<td>127</td>
<td>Contracts</td>
<td>-</td>
<td>226,310</td>
</tr>
<tr>
<td></td>
<td></td>
<td>80,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>306,310</td>
<td>269,810</td>
</tr>
<tr>
<td>128x</td>
<td>Restricted Lottery &amp; IELM</td>
<td>2,467,964</td>
<td>952,276</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,040,608</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5,460,848</td>
<td>3,966,565</td>
</tr>
<tr>
<td>129</td>
<td>Other Restricted</td>
<td>205,022</td>
<td>206,021</td>
</tr>
<tr>
<td></td>
<td></td>
<td>304,296</td>
<td>114,297</td>
</tr>
<tr>
<td></td>
<td></td>
<td>829,637</td>
<td>742,057</td>
</tr>
<tr>
<td>TOTAL GENERAL FUND RESTRICTED</td>
<td>12,414,851</td>
<td>11,095,583</td>
<td>13,172,999</td>
</tr>
<tr>
<td>ORG #</td>
<td>PROGRAM NAME</td>
<td>MOORPARK</td>
<td>OXNARD</td>
</tr>
<tr>
<td>-------</td>
<td>------------------------------------------</td>
<td>----------</td>
<td>--------</td>
</tr>
<tr>
<td>x6001</td>
<td>CARE</td>
<td>37,254</td>
<td>247,321</td>
</tr>
<tr>
<td>x6002</td>
<td>DSPS</td>
<td>973,239</td>
<td>483,385</td>
</tr>
<tr>
<td>x6003</td>
<td>EOPS</td>
<td>486,714</td>
<td>937,436</td>
</tr>
<tr>
<td>x6009</td>
<td>Excess College Effort - DSPS</td>
<td>10,008</td>
<td>-</td>
</tr>
<tr>
<td>x6038</td>
<td>TANF</td>
<td>33,191</td>
<td>53,758</td>
</tr>
<tr>
<td>x6111</td>
<td>BFAP-SFAA</td>
<td>390,967</td>
<td>320,202</td>
</tr>
<tr>
<td>x6214</td>
<td>SSSP 15-16 (Carryover)</td>
<td>1,265,945</td>
<td>868,428</td>
</tr>
<tr>
<td>x6314</td>
<td>SSSP 16-17</td>
<td>2,417,184</td>
<td>1,609,386</td>
</tr>
<tr>
<td>x6215</td>
<td>Student Equity 15-16 (Carryover)</td>
<td>450,122</td>
<td>384,166</td>
</tr>
<tr>
<td>x6315</td>
<td>Student Equity 16-17</td>
<td>812,891</td>
<td>729,980</td>
</tr>
<tr>
<td>x7010</td>
<td>Perkins IV Title I Part C</td>
<td>224,580</td>
<td>199,692</td>
</tr>
<tr>
<td>x7011</td>
<td>CalWORKS</td>
<td>150,992</td>
<td>245,322</td>
</tr>
<tr>
<td>x7101</td>
<td>Perkins IV Transitions</td>
<td>43,748</td>
<td>43,748</td>
</tr>
<tr>
<td>x8235</td>
<td>ESL/Basic Skills 15-16 (Carryover)</td>
<td>85,806</td>
<td>64,474</td>
</tr>
<tr>
<td>x8236</td>
<td>ESL/Basic Skills 16-17</td>
<td>85,500</td>
<td>101,359</td>
</tr>
<tr>
<td>86029</td>
<td>Staff Diversity 15-16 (Carryover)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>86129</td>
<td>Staff Diversity 16-17</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>TOTAL STATE CATEGORICAL FUNDS</td>
<td>7,468,141</td>
<td>6,288,657</td>
</tr>
</tbody>
</table>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (STATE CATEGORICAL) EXPENDITURES

FUND 121
<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM NAME</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>DWS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>x6301</td>
<td>Full Time Student Success Grant 15-16</td>
<td>59,138</td>
<td>48,805</td>
<td>83,340</td>
<td>-</td>
<td>191,283</td>
</tr>
<tr>
<td>x6302</td>
<td>Full Time Student Success Grant 16-17</td>
<td>258,900</td>
<td>315,000</td>
<td>427,800</td>
<td>-</td>
<td>1,001,700</td>
</tr>
<tr>
<td>x7012</td>
<td>CTE Enhancement 60% Local Share</td>
<td>9,307</td>
<td>30,640</td>
<td>49,464</td>
<td>-</td>
<td>89,411</td>
</tr>
<tr>
<td>x7013</td>
<td>CTE Enhancement 40% Regional Share</td>
<td>70,937</td>
<td>26,003</td>
<td>-</td>
<td>-</td>
<td>96,940</td>
</tr>
<tr>
<td>x7054</td>
<td>FKCE</td>
<td>-</td>
<td>98,879</td>
<td>101,904</td>
<td>-</td>
<td>200,783</td>
</tr>
<tr>
<td>x7560</td>
<td>Enrollment Growth ADN 16-17</td>
<td>165,400</td>
<td>-</td>
<td>131,200</td>
<td>-</td>
<td>296,600</td>
</tr>
<tr>
<td>x7660</td>
<td>A+R+R ADN 16-17</td>
<td>57,000</td>
<td>-</td>
<td>57,000</td>
<td>-</td>
<td>114,000</td>
</tr>
<tr>
<td>x8341</td>
<td>Basic Skills &amp; Student Outcomes Transformation</td>
<td>579,024</td>
<td>533,947</td>
<td>500,000</td>
<td>-</td>
<td>1,612,971</td>
</tr>
<tr>
<td>x8707</td>
<td>CTE Data Unlocked</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
<td>-</td>
<td>100,000</td>
</tr>
<tr>
<td>37096</td>
<td>MESA</td>
<td>-</td>
<td>-</td>
<td>50,500</td>
<td>-</td>
<td>50,500</td>
</tr>
<tr>
<td>38705</td>
<td>IEPI PRT Grant COC</td>
<td>-</td>
<td>-</td>
<td>136,546</td>
<td>-</td>
<td>136,546</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL STATE GRANT FUNDS</td>
<td>1,199,706</td>
<td>1,103,274</td>
<td>1,587,754</td>
<td>-</td>
<td>3,890,734</td>
</tr>
</tbody>
</table>
### FUND 126 GRANTS

<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM NAME</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>DWS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>x3013</td>
<td>CDE-CA Career Pathways Trust Year 1</td>
<td>255,324</td>
<td>115,565</td>
<td>183,915</td>
<td>1,747,369</td>
<td>2,302,174</td>
</tr>
<tr>
<td>x3023</td>
<td>CDE-CA Career Pathways Trust Year 2</td>
<td>292,954</td>
<td>95,671</td>
<td>96,159</td>
<td>1,721,580</td>
<td>2,206,364</td>
</tr>
<tr>
<td>x3033</td>
<td>CDE-CA Career Pathways Trust Year 3</td>
<td>75,667</td>
<td>135,834</td>
<td>22,480</td>
<td>2,460,130</td>
<td>2,694,111</td>
</tr>
<tr>
<td>x7168</td>
<td>Title V HSI Cooperative Year 4</td>
<td>-</td>
<td>1,174</td>
<td>-</td>
<td>-</td>
<td>1,174</td>
</tr>
<tr>
<td>x7169</td>
<td>Title V HSI Cooperative Year 5</td>
<td>-</td>
<td>58,564</td>
<td>116,617</td>
<td>-</td>
<td>175,181</td>
</tr>
<tr>
<td>x7211</td>
<td>CSUCI Project ALAS Year 1</td>
<td>21,648</td>
<td>20,563</td>
<td>27,244</td>
<td>-</td>
<td>69,455</td>
</tr>
<tr>
<td>x7212</td>
<td>CSUCI Project ALAS Year 2</td>
<td>19,145</td>
<td>23,216</td>
<td>47,111</td>
<td>-</td>
<td>89,472</td>
</tr>
<tr>
<td>x7213</td>
<td>CSUCI Project ALAS Year 3</td>
<td>45,318</td>
<td>48,700</td>
<td>48,702</td>
<td>-</td>
<td>142,720</td>
</tr>
<tr>
<td>x8404</td>
<td>CA Early Childhood Mentor Program</td>
<td>150</td>
<td>150</td>
<td>-</td>
<td>-</td>
<td>299</td>
</tr>
<tr>
<td>x8604</td>
<td>CDE-CA Career Pathways Trust Round 2</td>
<td>363,811</td>
<td>184,119</td>
<td>91,359</td>
<td>-</td>
<td>639,289</td>
</tr>
<tr>
<td>27151</td>
<td>Project Adelante Year 1</td>
<td>-</td>
<td>597,741</td>
<td>-</td>
<td>-</td>
<td>597,741</td>
</tr>
<tr>
<td>27152</td>
<td>Project Adelante Year 2</td>
<td>-</td>
<td>649,320</td>
<td>-</td>
<td>-</td>
<td>649,320</td>
</tr>
<tr>
<td>27183</td>
<td>STEM II Year 4</td>
<td>-</td>
<td>542</td>
<td>-</td>
<td>-</td>
<td>542</td>
</tr>
<tr>
<td>27184</td>
<td>STEM II Year 5</td>
<td>-</td>
<td>387,887</td>
<td>-</td>
<td>-</td>
<td>387,887</td>
</tr>
<tr>
<td>37053</td>
<td>Muslim Journeys</td>
<td>-</td>
<td>-</td>
<td>164</td>
<td>-</td>
<td>164</td>
</tr>
<tr>
<td>37205</td>
<td>Title V HSI Velocidad Year 4</td>
<td>-</td>
<td>-</td>
<td>228,687</td>
<td>-</td>
<td>228,687</td>
</tr>
<tr>
<td>37206</td>
<td>Title V HSI Velocidad Year 5</td>
<td>-</td>
<td>-</td>
<td>556,208</td>
<td>-</td>
<td>556,208</td>
</tr>
<tr>
<td>38051</td>
<td>Arthur Rupe Foundation FY16</td>
<td>-</td>
<td>-</td>
<td>8,210</td>
<td>-</td>
<td>8,210</td>
</tr>
<tr>
<td>38052</td>
<td>Arthur Rupe Foundation FY17</td>
<td>-</td>
<td>-</td>
<td>65,000</td>
<td>-</td>
<td>65,000</td>
</tr>
<tr>
<td>38321</td>
<td>NSF Guitar Project Sinclair CCD Year 2</td>
<td>-</td>
<td>-</td>
<td>3,093</td>
<td>-</td>
<td>3,093</td>
</tr>
<tr>
<td>38322</td>
<td>NSF Guitar Project Sinclair CCD Year 3</td>
<td>-</td>
<td>-</td>
<td>16,307</td>
<td>-</td>
<td>16,307</td>
</tr>
<tr>
<td></td>
<td>TOTAL GRANT FUNDS</td>
<td>1,074,017</td>
<td>2,319,045</td>
<td>1,511,256</td>
<td>5,929,080</td>
<td>10,833,398</td>
</tr>
</tbody>
</table>

### FUND 127 CONTRACTS

<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM NAME</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>26012</td>
<td>State Dept of Rehabilitation - Workability III</td>
<td>-</td>
<td>226,310</td>
<td>-</td>
<td>226,310</td>
</tr>
<tr>
<td>37050</td>
<td>Dept. of Youth Authority Year 2</td>
<td>-</td>
<td>-</td>
<td>80,000</td>
<td>80,000</td>
</tr>
<tr>
<td></td>
<td>TOTAL CONTRACT FUNDS</td>
<td>-</td>
<td>226,310</td>
<td>80,000</td>
<td>306,310</td>
</tr>
</tbody>
</table>
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED

**FUNDS 128XX**

**FUND 1280X - RESTRICTED LOTTERY (INSTRUC'L SUPPLIES & MATERIALS) - NEW AND CARRYOVER**

<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAR</td>
<td>Restricted Lottery (Carryover)</td>
<td>1,394,837</td>
<td>234,235</td>
<td>1,035,689</td>
<td>2,664,761</td>
</tr>
<tr>
<td>VAR</td>
<td>Restricted Lottery 16-17</td>
<td>491,925</td>
<td>224,310</td>
<td>431,690</td>
<td>1,147,925</td>
</tr>
<tr>
<td></td>
<td>TOTAL RESTRICTED LOTTERY FUNDS</td>
<td>1,886,762</td>
<td>458,545</td>
<td>1,467,379</td>
<td>3,812,686</td>
</tr>
</tbody>
</table>

**FUND 128XX - INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM) - NEW AND CARRYOVER**

<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAR</td>
<td>IELM (Carryover)</td>
<td>270,202</td>
<td>166,628</td>
<td>225,681</td>
<td>662,511</td>
</tr>
<tr>
<td>VAR</td>
<td>IELM 16-17</td>
<td>311,000</td>
<td>327,103</td>
<td>347,548</td>
<td>985,651</td>
</tr>
<tr>
<td></td>
<td>TOTAL IELM FUNDS</td>
<td>581,202</td>
<td>493,731</td>
<td>573,229</td>
<td>1,648,162</td>
</tr>
</tbody>
</table>

**TOTAL ALL 128XX FUNDS**

<table>
<thead>
<tr>
<th></th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL ALL 128XX FUNDS</td>
<td>2,467,964</td>
<td>952,276</td>
<td>2,040,608</td>
<td>5,460,848</td>
</tr>
</tbody>
</table>
## GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

### FUND 129

<table>
<thead>
<tr>
<th>ORG #</th>
<th>PROGRAM</th>
<th>MOORPARK</th>
<th>OXNARD</th>
<th>VENTURA</th>
<th>DWS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>x6005</td>
<td>Veterans</td>
<td>4,007</td>
<td>5,035</td>
<td>7,852</td>
<td>-</td>
<td>16,894</td>
</tr>
<tr>
<td>x6006</td>
<td>College Work Study (Federal)</td>
<td>201,015</td>
<td>200,986</td>
<td>273,353</td>
<td>-</td>
<td>675,354</td>
</tr>
<tr>
<td>30076</td>
<td>Gibbs Diesel Tech Donation</td>
<td>-</td>
<td>-</td>
<td>23,091</td>
<td>-</td>
<td>23,091</td>
</tr>
<tr>
<td>81009</td>
<td>Financial Aid Admin Allowance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>114,297</td>
<td>114,297</td>
</tr>
<tr>
<td></td>
<td>TOTAL OTHER FUNDING</td>
<td>205,022</td>
<td>206,021</td>
<td>304,296</td>
<td>114,297</td>
<td>829,637</td>
</tr>
<tr>
<td>FUND</td>
<td>DESCRIPTION</td>
<td>MC</td>
<td>OC</td>
<td>VC</td>
<td>DWS</td>
<td>TOTAL</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------</td>
<td>--------</td>
<td>---------</td>
<td>---------</td>
<td>-----</td>
<td>-------------</td>
</tr>
<tr>
<td>412</td>
<td>State Scheduled Maintenance</td>
<td>2,552,525</td>
<td>994,171</td>
<td>2,342,935</td>
<td></td>
<td>5,889,630</td>
</tr>
<tr>
<td>413</td>
<td>Proposition 39 Year 3</td>
<td>603,232</td>
<td>437,734</td>
<td>620,538</td>
<td></td>
<td>1,661,504</td>
</tr>
<tr>
<td>415</td>
<td>Redevelopment Agency Funds</td>
<td>88,222</td>
<td>374,598</td>
<td>270,937</td>
<td></td>
<td>733,757</td>
</tr>
<tr>
<td>417</td>
<td>Non Res Stdnt Cptl Outlay Surcharge</td>
<td>74,000</td>
<td>12,099</td>
<td>127,914</td>
<td></td>
<td>214,013</td>
</tr>
<tr>
<td>419</td>
<td>Locally Funded Projects</td>
<td>19,246,856</td>
<td>2,944,008</td>
<td>3,678,935</td>
<td>878,075</td>
<td>26,747,873</td>
</tr>
<tr>
<td>44x/451</td>
<td>New Info Tech/Equipment/Refresh</td>
<td>400,000</td>
<td>327,763</td>
<td>-</td>
<td>635,977</td>
<td>1,363,741</td>
</tr>
<tr>
<td>43XX</td>
<td>Measure S Bond Projects</td>
<td>1,179,906</td>
<td>1,586,177</td>
<td>1,945,753</td>
<td>483</td>
<td>4,712,319</td>
</tr>
<tr>
<td></td>
<td>TOTAL CAPITAL PROJECTS</td>
<td>24,144,741</td>
<td>6,676,550</td>
<td>8,987,011</td>
<td>1,514,535</td>
<td>41,322,837</td>
</tr>
</tbody>
</table>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
CAPITAL PROJECTS FUND
Scheduled Maintenance Projects Resources:
- Scheduled Maintenance - State Allocation (100% State Current Year) 3,152,448
- Scheduled Maintenance - State Allocation (100% State Prior Years) 2,280,408
- Scheduled Maintenance - State Allocation (Prior Years) 228,387
- Scheduled Maintenance - Local Funding (State Required Match) 228,387

TOTAL RESOURCES 5,889,630

<table>
<thead>
<tr>
<th>LOC ORG</th>
<th>PROJECT DESCRIPTION</th>
<th>TOTAL PROJECT BUDGET</th>
<th>EXPENSES TO DATE</th>
<th>PROJECT BALANCE REMAINING</th>
<th>2016-2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC 19510</td>
<td>FY 14 General Scheduled Maintenance</td>
<td>203,632</td>
<td>133,367</td>
<td>70,265</td>
<td>70,265</td>
</tr>
<tr>
<td>MC 19514</td>
<td>FY 15 General Scheduled Maintenance</td>
<td>354,175</td>
<td>352,427</td>
<td>1,748</td>
<td>1,748</td>
</tr>
<tr>
<td>MC 19528-31</td>
<td>FY 16 General Scheduled Maintenance</td>
<td>1,200,000</td>
<td>181,281</td>
<td>1,018,719</td>
<td>1,018,719</td>
</tr>
<tr>
<td>MC 19537</td>
<td>FY 17 General Scheduled Maintenance</td>
<td>1,461,793</td>
<td>-</td>
<td>1,461,793</td>
<td>1,461,793</td>
</tr>
<tr>
<td>OC 29520-22</td>
<td>FY 14 General Scheduled Maintenance</td>
<td>179,688</td>
<td>14,409</td>
<td>165,279</td>
<td>165,279</td>
</tr>
<tr>
<td>OC 29127-516</td>
<td>FY 15 General Scheduled Maintenance</td>
<td>282,682</td>
<td>281,702</td>
<td>980</td>
<td>980</td>
</tr>
<tr>
<td>OC 29527-32</td>
<td>FY 16 General Scheduled Maintenance</td>
<td>337,257</td>
<td>-</td>
<td>337,257</td>
<td>337,257</td>
</tr>
<tr>
<td>OC 29537</td>
<td>FY 17 General Scheduled Maintenance</td>
<td>490,655</td>
<td>-</td>
<td>490,655</td>
<td>490,655</td>
</tr>
<tr>
<td>VC 39491</td>
<td>Ongoing Campus Facility Improvements</td>
<td>180,625</td>
<td>165,052</td>
<td>15,574</td>
<td>15,574</td>
</tr>
<tr>
<td>VC 39522-25</td>
<td>FY 14 General Scheduled Maintenance</td>
<td>216,698</td>
<td>11,041</td>
<td>205,657</td>
<td>205,657</td>
</tr>
<tr>
<td>VC 39514-21</td>
<td>FY 15 General Scheduled Maintenance</td>
<td>359,000</td>
<td>356,206</td>
<td>2,794</td>
<td>2,794</td>
</tr>
<tr>
<td>VC 39528-36</td>
<td>FY 16 General Scheduled Maintenance</td>
<td>1,000,000</td>
<td>81,090</td>
<td>918,910</td>
<td>918,910</td>
</tr>
<tr>
<td>VC 39537</td>
<td>FY 17 General Scheduled Maintenance</td>
<td>1,200,000</td>
<td>-</td>
<td>1,200,000</td>
<td>1,200,000</td>
</tr>
</tbody>
</table>

TOTAL SCHEDULED MAINTENANCE PROJECTS 7,466,205 1,576,576 5,889,630 5,889,630
STATE PROPOSITION 39 PROJECTS

Proposition 39 Resources:
Proposition 39 - Carryover 722,632
Proposition 39 - FY16-17  938,872

**TOTAL RESOURCES** 1,661,504

<table>
<thead>
<tr>
<th>LOC</th>
<th>ORG</th>
<th>PROJECT DESCRIPTION</th>
<th>TOTAL PROJECT BUDGET</th>
<th>EXPENSES TO DATE</th>
<th>PROJECT BALANCE REMAINING</th>
<th>2016-2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>MC</td>
<td>19541</td>
<td>Proposition 39 - Year 3</td>
<td>266,696</td>
<td>-</td>
<td>266,696</td>
<td>266,696</td>
</tr>
<tr>
<td>OC</td>
<td>29541</td>
<td>Proposition 39 - Year 3</td>
<td>198,170</td>
<td>10,500</td>
<td>187,670</td>
<td>187,670</td>
</tr>
<tr>
<td>VC</td>
<td>39541</td>
<td>Proposition 39 - Year 3</td>
<td>279,166</td>
<td>10,900</td>
<td>268,266</td>
<td>268,266</td>
</tr>
<tr>
<td>MC</td>
<td>19221</td>
<td>Proposition 39 - Year 4</td>
<td>336,536</td>
<td>-</td>
<td>336,536</td>
<td>336,536</td>
</tr>
<tr>
<td>OC</td>
<td>29953</td>
<td>Proposition 39 - Year 4</td>
<td>250,064</td>
<td>-</td>
<td>250,064</td>
<td>250,064</td>
</tr>
<tr>
<td>VC</td>
<td>39969</td>
<td>Proposition 39 - Year 4</td>
<td>352,272</td>
<td>-</td>
<td>352,272</td>
<td>352,272</td>
</tr>
</tbody>
</table>

**TOTAL PROP 39 PROJECTS** 1,682,904 21,400 1,661,504 1,661,504
### REDEVELOPMENT AGENCY PROGRAMS & NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

<table>
<thead>
<tr>
<th>ORG LOC</th>
<th>PROGRAM DESCRIPTION</th>
<th>BEGINNING BALANCE</th>
<th>PROJECTED REVENUES</th>
<th>PROJECTED AVAILABLE BALANCE</th>
<th>2016-2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>REDEVELOPMENT AGENCY FUNDS-FUND 415</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19006 MC</td>
<td>Former City of Moorpark RDA (1 project area)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19007 MC</td>
<td>Former City of Simi Valley RDA (9 project areas)</td>
<td>56,660</td>
<td>-</td>
<td>56,660</td>
<td>56,660</td>
</tr>
<tr>
<td>19008 MC</td>
<td>Former City of Thousand Oaks/Newbury Park Rd RDA (4 project areas)</td>
<td>31,562</td>
<td>-</td>
<td>31,562</td>
<td>31,562</td>
</tr>
<tr>
<td>29009 OC</td>
<td>Former Camarillo Corridor RDA (1 project area)</td>
<td>117,506</td>
<td>-</td>
<td>117,506</td>
<td>117,506</td>
</tr>
<tr>
<td>29010 OC</td>
<td>Former Port Hueneme RDA (5 project areas)</td>
<td>27,131</td>
<td>-</td>
<td>27,131</td>
<td>27,131</td>
</tr>
<tr>
<td>29016 OC</td>
<td>Former Oxnard RDA (7 project areas)</td>
<td>229,962</td>
<td>-</td>
<td>229,962</td>
<td>229,962</td>
</tr>
<tr>
<td>39011 VC</td>
<td>Former San Buenaventura RDA (5 project areas)</td>
<td>38,467</td>
<td>-</td>
<td>38,467</td>
<td>38,467</td>
</tr>
<tr>
<td>39012 VC</td>
<td>Former Piru Earthquake Recovery RDA (1 project area)</td>
<td>13,082</td>
<td>-</td>
<td>13,082</td>
<td>13,082</td>
</tr>
<tr>
<td>39013 VC</td>
<td>Former Santa Paula RDA (1 project area)</td>
<td>179,654</td>
<td>-</td>
<td>179,654</td>
<td>179,654</td>
</tr>
<tr>
<td>39014 VC</td>
<td>Former Fillmore RDA (2 project areas)</td>
<td>10,400</td>
<td>-</td>
<td>10,400</td>
<td>10,400</td>
</tr>
<tr>
<td>39015 VC</td>
<td>Former Ojai RDA (2 project areas)</td>
<td>29,333</td>
<td>-</td>
<td>29,333</td>
<td>29,333</td>
</tr>
<tr>
<td></td>
<td><strong>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</strong></td>
<td><strong>733,757</strong></td>
<td>-</td>
<td><strong>733,757</strong></td>
<td><strong>733,757</strong></td>
</tr>
<tr>
<td></td>
<td>NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19001 MC</td>
<td>Capital Outlay Surcharge</td>
<td>-</td>
<td>74,000</td>
<td>74,000</td>
<td>74,000</td>
</tr>
<tr>
<td>29001 OC</td>
<td>Capital Outlay Surcharge</td>
<td>6,099</td>
<td>6,000</td>
<td>12,099</td>
<td>12,099</td>
</tr>
<tr>
<td>39001 VC</td>
<td>Capital Outlay Surcharge</td>
<td>87,914</td>
<td>40,000</td>
<td>127,914</td>
<td>127,914</td>
</tr>
<tr>
<td></td>
<td><strong>SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE</strong></td>
<td><strong>94,013</strong></td>
<td><strong>120,000</strong></td>
<td><strong>214,013</strong></td>
<td><strong>214,013</strong></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY</strong></td>
<td>827,770</td>
<td>120,000</td>
<td>947,770</td>
<td>947,770</td>
</tr>
</tbody>
</table>
## LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

<table>
<thead>
<tr>
<th>ORG</th>
<th>LOC</th>
<th>CONSTRUCTION PROJECT DESCRIPTION</th>
<th>TOTAL PROJECT BUDGET</th>
<th>EXPENSES TO DATE</th>
<th>PROJECT BALANCE REMAINING</th>
<th>2016-2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>19133</td>
<td>MC</td>
<td>Gym Renovation</td>
<td>10,127,591</td>
<td>-</td>
<td>10,127,591</td>
<td>10,127,591</td>
</tr>
<tr>
<td>19140</td>
<td>MC</td>
<td>Technology Building Modernization</td>
<td>524,742</td>
<td>359,011</td>
<td>165,731</td>
<td>165,731</td>
</tr>
<tr>
<td>19148</td>
<td>MC</td>
<td>Proposition 39 - Year 3 Resources</td>
<td>20,000</td>
<td>7,500</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td>19157</td>
<td>MC</td>
<td>Administration Building Renovation</td>
<td>326,206</td>
<td>122,116</td>
<td>204,090</td>
<td>204,090</td>
</tr>
<tr>
<td>19158</td>
<td>MC</td>
<td>Special Repairs &amp; Site Improvement</td>
<td>776,337</td>
<td>741,744</td>
<td>34,593</td>
<td>34,593</td>
</tr>
<tr>
<td>19159</td>
<td>MC</td>
<td>Forum (AA-147) Renovation</td>
<td>80,051</td>
<td>5,914</td>
<td>74,137</td>
<td>74,137</td>
</tr>
<tr>
<td>19165</td>
<td>MC</td>
<td>Fountain Hall Improvements</td>
<td>116,431</td>
<td>111,194</td>
<td>5,237</td>
<td>5,237</td>
</tr>
<tr>
<td>19166</td>
<td>MC</td>
<td>Moorpark College Wayfinding</td>
<td>887,607</td>
<td>19,982</td>
<td>867,625</td>
<td>867,625</td>
</tr>
<tr>
<td>19172</td>
<td>MC</td>
<td>MC Trash Compactor Project</td>
<td>175,675</td>
<td>169,661</td>
<td>6,014</td>
<td>6,014</td>
</tr>
<tr>
<td>19176</td>
<td>MC</td>
<td>MC Assessment Center</td>
<td>200,000</td>
<td>-</td>
<td>200,000</td>
<td>200,000</td>
</tr>
<tr>
<td>19177</td>
<td>MC</td>
<td>MC Performing Arts Improvements</td>
<td>514,890</td>
<td>35,586</td>
<td>479,304</td>
<td>479,304</td>
</tr>
<tr>
<td>19179</td>
<td>MC</td>
<td>PS Building HVAC Upgrades</td>
<td>934,518</td>
<td>934,242</td>
<td>276</td>
<td>276</td>
</tr>
<tr>
<td>19180</td>
<td>MC</td>
<td>Overflow Parking Lot Repairs Bid 427</td>
<td>35,000</td>
<td>3,586</td>
<td>31,414</td>
<td>31,414</td>
</tr>
<tr>
<td>19181</td>
<td>MC</td>
<td>Theater Lighting Replacement Phs 2</td>
<td>418,617</td>
<td>153,631</td>
<td>264,986</td>
<td>264,986</td>
</tr>
<tr>
<td>19183</td>
<td>MC</td>
<td>Performing Arts Emergency Lighting Project</td>
<td>160,000</td>
<td>157,276</td>
<td>2,724</td>
<td>2,724</td>
</tr>
<tr>
<td>19186</td>
<td>MC</td>
<td>Football Stadium Lighting Replacement</td>
<td>520,000</td>
<td>6,427</td>
<td>513,573</td>
<td>513,573</td>
</tr>
<tr>
<td>19187</td>
<td>MC</td>
<td>Computer Labs &amp; Journalism Clsmr</td>
<td>7,950</td>
<td>4,929</td>
<td>3,021</td>
<td>3,021</td>
</tr>
<tr>
<td>19189</td>
<td>MC</td>
<td>AA Arts Complex Renovation Phs 1</td>
<td>68,116</td>
<td>56,968</td>
<td>11,147</td>
<td>11,147</td>
</tr>
<tr>
<td>19192</td>
<td>MC</td>
<td>CW Energy Management Refit</td>
<td>643,000</td>
<td>633,273</td>
<td>9,727</td>
<td>9,727</td>
</tr>
<tr>
<td>19197</td>
<td>MC</td>
<td>SWPPP (Storm Water Pollution Prevention)</td>
<td>50,000</td>
<td>39,948</td>
<td>10,052</td>
<td>10,052</td>
</tr>
<tr>
<td>19198</td>
<td>MC</td>
<td>Special Repairs &amp; Site Improvement Phs 2</td>
<td>1,211,100</td>
<td>355,760</td>
<td>855,340</td>
<td>855,340</td>
</tr>
<tr>
<td>19209</td>
<td>MC</td>
<td>Synthetic Turf Replacement</td>
<td>417,784</td>
<td>417,377</td>
<td>408</td>
<td>408</td>
</tr>
<tr>
<td>19211</td>
<td>MC</td>
<td>Security Effects AA Building</td>
<td>252,991</td>
<td>192,991</td>
<td>60,000</td>
<td>60,000</td>
</tr>
<tr>
<td>19218</td>
<td>MC</td>
<td>All Weather Access Project</td>
<td>40,000</td>
<td>4,112</td>
<td>35,888</td>
<td>35,888</td>
</tr>
<tr>
<td>19219</td>
<td>MC</td>
<td>LLR Emergency Ltg Backup Generator</td>
<td>15,000</td>
<td>458</td>
<td>14,542</td>
<td>14,542</td>
</tr>
<tr>
<td>19220</td>
<td>MC</td>
<td>M&amp;O Office Renovation Project</td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>19221</td>
<td>MC</td>
<td>HSS HVAC System Renovation</td>
<td>67,500</td>
<td>45,670</td>
<td>21,830</td>
<td>21,830</td>
</tr>
<tr>
<td>19222</td>
<td>MC</td>
<td>Physical Science Engineering Lab</td>
<td>150,000</td>
<td>4,335</td>
<td>145,665</td>
<td>145,665</td>
</tr>
<tr>
<td>19223</td>
<td>MC</td>
<td>Baseball Field Improvements</td>
<td>5,325</td>
<td>-</td>
<td>5,325</td>
<td>5,325</td>
</tr>
<tr>
<td>19224</td>
<td>MC</td>
<td>Campus Center Renovation</td>
<td>99,586</td>
<td>-</td>
<td>99,586</td>
<td>99,586</td>
</tr>
<tr>
<td>19225</td>
<td>MC</td>
<td>SSA - EOPS Offices</td>
<td>55,000</td>
<td>-</td>
<td>55,000</td>
<td>55,000</td>
</tr>
<tr>
<td>19226</td>
<td>MC</td>
<td>3SP Offices</td>
<td>97,000</td>
<td>-</td>
<td>97,000</td>
<td>97,000</td>
</tr>
<tr>
<td>19458</td>
<td>MC</td>
<td>General Scheduled Maintenance</td>
<td>4,728,990</td>
<td>-</td>
<td>4,728,990</td>
<td>4,728,990</td>
</tr>
<tr>
<td>19512</td>
<td>MC</td>
<td>Fire Alarm Repair PA (supplement S/M project)</td>
<td>81,473</td>
<td>77,934</td>
<td>3,539</td>
<td>3,539</td>
</tr>
<tr>
<td>29127</td>
<td>OC</td>
<td>LRC Renovation (Suppl Bond funding)</td>
<td>2,000,000</td>
<td>-</td>
<td>2,000,000</td>
<td>2,000,000</td>
</tr>
<tr>
<td>29403</td>
<td>OC</td>
<td>Unidentified Capital Project Org</td>
<td>48,494</td>
<td>-</td>
<td>48,494</td>
<td>48,494</td>
</tr>
<tr>
<td>29458</td>
<td>OC</td>
<td>General Scheduled Maintenance</td>
<td>402,982</td>
<td>-</td>
<td>402,982</td>
<td>402,982</td>
</tr>
<tr>
<td>29539</td>
<td>OC</td>
<td>Prop 39 Year 1 Incentive</td>
<td>53,122</td>
<td>45,094</td>
<td>8,028</td>
<td>8,028</td>
</tr>
<tr>
<td>29540</td>
<td>OC</td>
<td>Prop 39 Year 2 Local Funding</td>
<td>125,893</td>
<td>93,096</td>
<td>32,797</td>
<td>32,797</td>
</tr>
<tr>
<td>29939</td>
<td>OC</td>
<td>Marquee Project</td>
<td>360,150</td>
<td>338,743</td>
<td>21,407</td>
<td>21,407</td>
</tr>
<tr>
<td>29941</td>
<td>OC</td>
<td>Outdoor Lighting Upgrade</td>
<td>50,000</td>
<td>44,275</td>
<td>5,725</td>
<td>5,725</td>
</tr>
<tr>
<td>29943</td>
<td>OC</td>
<td>Gym Floor Refinishing</td>
<td>34,000</td>
<td>31,438</td>
<td>2,562</td>
<td>2,562</td>
</tr>
<tr>
<td>29944</td>
<td>OC</td>
<td>Fiber Backbone Upgrade</td>
<td>21,025</td>
<td>5,168</td>
<td>15,857</td>
<td>15,857</td>
</tr>
<tr>
<td>29945</td>
<td>OC</td>
<td>Carpet/Flooring Replacement Project</td>
<td>50,000</td>
<td>2,454</td>
<td>47,546</td>
<td>47,546</td>
</tr>
<tr>
<td>29946</td>
<td>OC</td>
<td>Campus Signage Project</td>
<td>20,000</td>
<td>18,932</td>
<td>1,068</td>
<td>1,068</td>
</tr>
<tr>
<td>ORG LOC</td>
<td>CONSTRUCTION PROJECT DESCRIPTION</td>
<td>TOTAL PROJECT BUDGET</td>
<td>EXPENSES TO DATE</td>
<td>PROJECT BALANCE REMAINING</td>
<td>2016-2017 PROJECT BUDGET</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------------</td>
<td>----------------------</td>
<td>------------------</td>
<td>---------------------------</td>
<td>--------------------------</td>
<td></td>
</tr>
<tr>
<td>29947 OC</td>
<td>Emergency Preparedness Technology</td>
<td>140,000</td>
<td>134,214</td>
<td>5,786</td>
<td>5,786</td>
<td></td>
</tr>
<tr>
<td>29948 OC</td>
<td>Biology Lab Remodel</td>
<td>80,000</td>
<td>-</td>
<td>80,000</td>
<td>80,000</td>
<td></td>
</tr>
<tr>
<td>29949 OC</td>
<td>Prop 39 Yr 3 Electrical Engineering</td>
<td>81,358</td>
<td>16,800</td>
<td>64,558</td>
<td>64,558</td>
<td></td>
</tr>
<tr>
<td>29950 OC</td>
<td>Soccer Scoreboard</td>
<td>38,000</td>
<td>-</td>
<td>38,000</td>
<td>38,000</td>
<td></td>
</tr>
<tr>
<td>29951 OC</td>
<td>Dental Hygiene FF&amp;E</td>
<td>75,000</td>
<td>-</td>
<td>75,000</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>29952 OC</td>
<td>Lock Replacement</td>
<td>50,000</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
<td></td>
</tr>
<tr>
<td>29953 OC</td>
<td>Lighting Upgrade</td>
<td>44,200</td>
<td>-</td>
<td>44,200</td>
<td>44,200</td>
<td></td>
</tr>
<tr>
<td>39067 VC</td>
<td>Tree Trimming Project</td>
<td>60,230</td>
<td>-</td>
<td>60,230</td>
<td>60,230</td>
<td></td>
</tr>
<tr>
<td>39458 VC</td>
<td>General Scheduled Maintenance</td>
<td>2,328,020</td>
<td>-</td>
<td>2,328,020</td>
<td>2,328,020</td>
<td></td>
</tr>
<tr>
<td>39462 VC</td>
<td>Fire Alarm System</td>
<td>160,000</td>
<td>146,318</td>
<td>13,682</td>
<td>13,682</td>
<td></td>
</tr>
<tr>
<td>39920 VC</td>
<td>Office Renovations</td>
<td>103,530</td>
<td>102,260</td>
<td>1,270</td>
<td>1,270</td>
<td></td>
</tr>
<tr>
<td>39931 VC</td>
<td>East Parking Lot</td>
<td>77,476</td>
<td>19,509</td>
<td>57,968</td>
<td>57,968</td>
<td></td>
</tr>
<tr>
<td>39933 VC</td>
<td>Math/Science HVAC Renovation</td>
<td>243,271</td>
<td>189,194</td>
<td>54,077</td>
<td>54,077</td>
<td></td>
</tr>
<tr>
<td>39936 VC</td>
<td>Classroom Upgrades</td>
<td>85,294</td>
<td>79,150</td>
<td>6,145</td>
<td>6,145</td>
<td></td>
</tr>
<tr>
<td>39938 VC</td>
<td>CW Grounds Improvement Project</td>
<td>142,996</td>
<td>127,225</td>
<td>15,770</td>
<td>15,770</td>
<td></td>
</tr>
<tr>
<td>39939 VC</td>
<td>Tennis Courts Improvements</td>
<td>185,379</td>
<td>184,827</td>
<td>552</td>
<td>552</td>
<td></td>
</tr>
<tr>
<td>39940 VC</td>
<td>Maintenance Shop Remodel</td>
<td>35,000</td>
<td>32,123</td>
<td>2,877</td>
<td>2,877</td>
<td></td>
</tr>
<tr>
<td>39944 VC</td>
<td>West Field Improvements</td>
<td>111,000</td>
<td>108,981</td>
<td>2,019</td>
<td>2,019</td>
<td></td>
</tr>
<tr>
<td>39946 VC</td>
<td>Landscape Master Plan Update</td>
<td>22,860</td>
<td>9,396</td>
<td>13,464</td>
<td>13,464</td>
<td></td>
</tr>
<tr>
<td>39957 VC</td>
<td>South Parking Lot</td>
<td>18,900</td>
<td>8,363</td>
<td>10,537</td>
<td>10,537</td>
<td></td>
</tr>
<tr>
<td>39959 VC</td>
<td>Wireless Upgrade Project</td>
<td>19,000</td>
<td>15,812</td>
<td>3,188</td>
<td>3,188</td>
<td></td>
</tr>
<tr>
<td>39960 VC</td>
<td>Sportsplex Concrete Project</td>
<td>73,600</td>
<td>64,475</td>
<td>9,126</td>
<td>9,126</td>
<td></td>
</tr>
<tr>
<td>39961 VC</td>
<td>Pirates Plaza</td>
<td>623,000</td>
<td>81,525</td>
<td>541,475</td>
<td>541,475</td>
<td></td>
</tr>
<tr>
<td>39965 VC</td>
<td>Sportsplex Turf Replace/Steeplec</td>
<td>617,770</td>
<td>342,600</td>
<td>275,170</td>
<td>275,170</td>
<td></td>
</tr>
<tr>
<td>39967 VC</td>
<td>Gym Office HVAC</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>39968 VC</td>
<td>AEC Snack Bar</td>
<td>23,000</td>
<td>-</td>
<td>23,000</td>
<td>23,000</td>
<td></td>
</tr>
<tr>
<td>39969 VC</td>
<td>LED Lighting</td>
<td>60,200</td>
<td>-</td>
<td>60,200</td>
<td>60,200</td>
<td></td>
</tr>
<tr>
<td>39970 VC</td>
<td>A/R Security Project</td>
<td>11,000</td>
<td>-</td>
<td>11,000</td>
<td>11,000</td>
<td></td>
</tr>
<tr>
<td>39971 VC</td>
<td>Prop 39 Y4 3 Local and SCE funding</td>
<td>52,767</td>
<td>-</td>
<td>52,767</td>
<td>52,767</td>
<td></td>
</tr>
<tr>
<td>39983 VC</td>
<td>DW Parking 2016 VC</td>
<td>116,400</td>
<td>-</td>
<td>116,400</td>
<td>116,400</td>
<td></td>
</tr>
<tr>
<td>82130 DW</td>
<td>Emergency Preparedness</td>
<td>44,252</td>
<td>-</td>
<td>44,252</td>
<td>44,252</td>
<td></td>
</tr>
<tr>
<td>89054 DW</td>
<td>Emergency Response Plan (Equipment &amp; Supplies)</td>
<td>231,500</td>
<td>230,631</td>
<td>869</td>
<td>869</td>
<td></td>
</tr>
<tr>
<td>89073 DW</td>
<td>FSTA Cam Site Scheduled Maintenance/Landscape</td>
<td>467,202</td>
<td>10,533</td>
<td>456,669</td>
<td>456,669</td>
<td></td>
</tr>
<tr>
<td>89112 DW</td>
<td>Information Technology Security</td>
<td>300,000</td>
<td>246,070</td>
<td>53,930</td>
<td>53,930</td>
<td></td>
</tr>
<tr>
<td>89983 DW</td>
<td>Parking Maintenance Projects 2016</td>
<td>345,256</td>
<td>22,901</td>
<td>322,354</td>
<td>322,354</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL CAPITAL OUTLAY PROJECTS**

|                      | 34,161,605 | 7,413,731 | 26,747,873 | 26,747,873 |
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2016-2017 ADOPTION BUDGET
NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT FUND
FUNDS 44X AND 451

<table>
<thead>
<tr>
<th>FUND</th>
<th>ORG</th>
<th>PROJECT DESCRIPTION</th>
<th>BEGINNING BALANCE</th>
<th>PROJECTED REVENUES</th>
<th>ENDING BALANCE</th>
<th>2016-2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>441</td>
<td>19031</td>
<td>Technology Refresh/Equipment Replacement</td>
<td>1,055,704</td>
<td>-</td>
<td>655,704</td>
<td>400,000</td>
</tr>
<tr>
<td>443</td>
<td>29031</td>
<td>Technology Refresh/Equipment Replacement</td>
<td>327,763</td>
<td>-</td>
<td>-</td>
<td>327,763</td>
</tr>
<tr>
<td>445</td>
<td>39031</td>
<td>Technology Refresh/Equipment Replacement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>447</td>
<td>79031</td>
<td>Technology Refresh/Equipment Replacement</td>
<td>598,473</td>
<td>-</td>
<td>448,473</td>
<td>150,000</td>
</tr>
<tr>
<td>448</td>
<td>82188</td>
<td>Information Technology Equipment</td>
<td>300</td>
<td>100,000</td>
<td>300</td>
<td>100,000</td>
</tr>
<tr>
<td>451</td>
<td>82174</td>
<td>New Information Technology Systems</td>
<td>50,473</td>
<td>250,000</td>
<td>-</td>
<td>300,473</td>
</tr>
<tr>
<td>451</td>
<td>89180</td>
<td>DegreeWorks</td>
<td>1,070</td>
<td>-</td>
<td>-</td>
<td>1,070</td>
</tr>
<tr>
<td>451</td>
<td>89183</td>
<td>Document Imaging</td>
<td>76,905</td>
<td>-</td>
<td>-</td>
<td>76,905</td>
</tr>
<tr>
<td>451</td>
<td>89203</td>
<td>Add'l Financial Aid Support</td>
<td>4,429</td>
<td>-</td>
<td>-</td>
<td>4,429</td>
</tr>
<tr>
<td>451</td>
<td>89204</td>
<td>BOGW Assistance</td>
<td>3,100</td>
<td>-</td>
<td>-</td>
<td>3,100</td>
</tr>
</tbody>
</table>

TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT

2,118,218 350,000 1,104,477 1,363,741
<table>
<thead>
<tr>
<th>ORG</th>
<th>PROJECT DESCRIPTION</th>
<th>TOTAL PROJECT BUDGET</th>
<th>EXPENSES TO DATE</th>
<th>PROJECT BALANCE REMAINING</th>
<th>2016 - 2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>MOORPARK COLLEGE PROJECTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19058</td>
<td>LRTC Construction Costs (Suppl to State Funds)</td>
<td>5,413,926</td>
<td>5,413,926</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19059</td>
<td>Child Development Center (Suppl to State Funds)</td>
<td>5,567,186</td>
<td>5,567,186</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19101</td>
<td>Retire Capital Financing</td>
<td>1,748,690</td>
<td>1,748,690</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19105</td>
<td>North Parking Lot Renovation</td>
<td>2,306,407</td>
<td>2,306,407</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19110</td>
<td>EATM Storm Drain Project Engineering Study</td>
<td>1,112,261</td>
<td>1,112,261</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19111</td>
<td>Maintenance Warehouse</td>
<td>1,040,464</td>
<td>1,040,464</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19113</td>
<td>Track &amp; Field Improvements</td>
<td>3,196,309</td>
<td>3,196,309</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19115</td>
<td>Infrastructure/Electrical Systems Upgrades</td>
<td>8,470,920</td>
<td>8,470,920</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19116</td>
<td>EATM Complex</td>
<td>13,097,391</td>
<td>13,097,391</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19117</td>
<td>Health/Science Complex</td>
<td>14,835,573</td>
<td>14,835,573</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19118</td>
<td>Library Renovation</td>
<td>6,767,272</td>
<td>6,767,272</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19119</td>
<td>Academic Center</td>
<td>24,121,680</td>
<td>24,121,680</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>VAR</td>
<td>Projects On Hold/Abandoned</td>
<td>80,551</td>
<td>80,551</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19122</td>
<td>Telephone Data Switch</td>
<td>1,494,847</td>
<td>1,494,847</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19123</td>
<td>PE Facilities Renovation and Expansion</td>
<td>1,157,596</td>
<td>1,157,596</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19125</td>
<td>Parking Structure</td>
<td>16,230,677</td>
<td>16,211,186</td>
<td>19,491</td>
<td>19,491</td>
</tr>
<tr>
<td>19130</td>
<td>Special Repairs</td>
<td>55,477</td>
<td>55,477</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19133</td>
<td>Gym Renovation</td>
<td>1,229,454</td>
<td>69,038</td>
<td>1,160,415</td>
<td>1,160,415</td>
</tr>
<tr>
<td>19210</td>
<td>PE Office Annex</td>
<td>433,396</td>
<td>433,396</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19212</td>
<td>Concrete Walkway Repairs</td>
<td>405,000</td>
<td>405,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19300</td>
<td>Allocated/Not Designated Bond Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19302</td>
<td>Infrastructure/Piped Utility System Upgrades</td>
<td>1,221,510</td>
<td>1,221,510</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19303</td>
<td>Infrastructure/Improvements to Campus Site Finishes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19427</td>
<td>Replace/Repair Storm Drains</td>
<td>37,881</td>
<td>37,881</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19446</td>
<td>Replace Fire Alarm Performing Arts</td>
<td>158,745</td>
<td>158,745</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19502</td>
<td>Roofing Projects</td>
<td>1,170,000</td>
<td>1,170,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19XXX</td>
<td>Site Planning &amp; Development Costs*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>SUBTOTAL MOORPARK PROJECTS</strong></td>
<td>111,353,215</td>
<td>110,173,308</td>
<td>1,179,906</td>
<td>1,179,906</td>
</tr>
<tr>
<td>89106/22</td>
<td>Fire/Sheriff/Police Education &amp; Training Academy</td>
<td>25,446,241</td>
<td>25,446,757</td>
<td>483</td>
<td>483</td>
</tr>
<tr>
<td>89301</td>
<td>Allocated/Not Designated Bond Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>89XXX</td>
<td>Site Planning &amp; Development Costs*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY</strong></td>
<td>25,446,241</td>
<td>25,446,757</td>
<td>483</td>
<td>483</td>
</tr>
<tr>
<td>ORG</td>
<td>PROJECT DESCRIPTION</td>
<td>TOTAL PROJECT BUDGET</td>
<td>EXPENSES TO DATE</td>
<td>PROJECT BALANCE REMAINING</td>
<td>2016 - 2017 PROJECT BUDGET</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------------------</td>
<td>----------------------</td>
<td>------------------</td>
<td>---------------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29026</td>
<td>Community Student Services Building (Suppl to COP)</td>
<td>1,936,488</td>
<td>1,800,812</td>
<td>135,676</td>
<td>135,676</td>
</tr>
<tr>
<td>29101</td>
<td>Retire Capital Financing</td>
<td>5,875,825</td>
<td>5,875,824</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>29108</td>
<td>North Campus Drive Parking Lot</td>
<td>4,050,000</td>
<td>3,805,449</td>
<td>244,551</td>
<td>244,551</td>
</tr>
<tr>
<td>29110</td>
<td>Track &amp; Field Improvements</td>
<td>7,890,000</td>
<td>7,411,322</td>
<td>478,678</td>
<td>478,678</td>
</tr>
<tr>
<td>29111</td>
<td>Child Development Center Renovation</td>
<td>1,455,000</td>
<td>1,368,994</td>
<td>86,006</td>
<td>86,006</td>
</tr>
<tr>
<td>29115</td>
<td>Infrastructure/Electrical System Upgrades</td>
<td>2,967,800</td>
<td>2,746,666</td>
<td>221,134</td>
<td>221,134</td>
</tr>
<tr>
<td></td>
<td>Projects On Hold/Abandoned</td>
<td>80,000</td>
<td>67,965</td>
<td>12,035</td>
<td>12,035</td>
</tr>
<tr>
<td>29117</td>
<td>Performing Arts Classroom &amp; Auditorium</td>
<td>16,536,142</td>
<td>15,566,511</td>
<td>969,631</td>
<td>969,631</td>
</tr>
<tr>
<td>29118</td>
<td>LRC Phone MDF Renovation</td>
<td>800,000</td>
<td>750,765</td>
<td>49,235</td>
<td>49,235</td>
</tr>
<tr>
<td>29119</td>
<td>Warehouse</td>
<td>1,320,000</td>
<td>1,242,916</td>
<td>77,084</td>
<td>77,084</td>
</tr>
<tr>
<td>29120</td>
<td>Student Services Center</td>
<td>27,880,907</td>
<td>26,202,291</td>
<td>1,678,617</td>
<td>1,678,617</td>
</tr>
<tr>
<td>29122</td>
<td>Telephone Data Switch</td>
<td>1,510,000</td>
<td>1,421,950</td>
<td>88,050</td>
<td>88,050</td>
</tr>
<tr>
<td>29123</td>
<td>Bookstore Renovation/Expansion</td>
<td>22,157</td>
<td>20,442</td>
<td>1,715</td>
<td>1,715</td>
</tr>
<tr>
<td>29124</td>
<td>LRC New Construction</td>
<td>22,133,258</td>
<td>20,824,026</td>
<td>1,309,232</td>
<td>1,309,232</td>
</tr>
<tr>
<td>29125</td>
<td>Gymnasium Remodel</td>
<td>996,000</td>
<td>936,533</td>
<td>59,467</td>
<td>59,467</td>
</tr>
<tr>
<td>29127</td>
<td>LRC Renovation</td>
<td>8,717,282</td>
<td>7,678,443</td>
<td>1,038,839</td>
<td>1,038,839</td>
</tr>
<tr>
<td>29132</td>
<td>Unallocated Special Repairs</td>
<td>46,645</td>
<td>-</td>
<td>46,645</td>
<td>46,645</td>
</tr>
<tr>
<td>29140</td>
<td>Dental Hygiene Expansion/Modernization</td>
<td>8,095,935</td>
<td>7,124,588</td>
<td>971,347</td>
<td>971,347</td>
</tr>
<tr>
<td>89106</td>
<td>Fire Training Academy</td>
<td>241,521</td>
<td>241,521</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29201</td>
<td>Special Repairs - Concrete</td>
<td>26,110</td>
<td>26,110</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29202</td>
<td>Special Repairs - Painting</td>
<td>14,500</td>
<td>14,500</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29203</td>
<td>Special Repairs - Flooring</td>
<td>60,391</td>
<td>60,391</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29204</td>
<td>Special Repairs - Plumbing</td>
<td>20,849</td>
<td>20,849</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29205</td>
<td>Special Repairs - Electrical</td>
<td>35,190</td>
<td>35,190</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29207</td>
<td>Special Repairs - Miscellaneous</td>
<td>18,392</td>
<td>18,392</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29208</td>
<td>Auto Technology Renovation</td>
<td>1,370,000</td>
<td>1,279,122</td>
<td>90,878</td>
<td>90,878</td>
</tr>
<tr>
<td>29300</td>
<td>Allocated/Not Designated Bond Interest</td>
<td>7,867</td>
<td>-</td>
<td>7,867</td>
<td>7,867</td>
</tr>
<tr>
<td>29302</td>
<td>Infrastructure/Piped Utility System Upgrades</td>
<td>3,869,191</td>
<td>3,641,582</td>
<td>227,609</td>
<td>227,609</td>
</tr>
<tr>
<td>29303</td>
<td>Infrastructure/Improvements to Campus Site Finishes</td>
<td>150,000</td>
<td>110,024</td>
<td>39,976</td>
<td>39,976</td>
</tr>
<tr>
<td>29429</td>
<td>Re-Roof OE Building Class/Lab Bldgs. #12</td>
<td>129,343</td>
<td>129,343</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29430</td>
<td>Re-Roof Buildings #7 &amp; #8, Rec &amp; Fire Tech</td>
<td>19,895</td>
<td>19,895</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29431</td>
<td>Replace 4160 Electrical Campus wide</td>
<td>65,070</td>
<td>65,070</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29432</td>
<td>Replace A/C Unit Building #12 OE</td>
<td>72,180</td>
<td>72,180</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29433</td>
<td>Replace Boilers, Water Softeners Building #12 OE</td>
<td>8,833</td>
<td>8,833</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29434</td>
<td>Replace HVAC Controls Buildings #6 &amp; #12, PE &amp; OE</td>
<td>12,210</td>
<td>12,210</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29435</td>
<td>Replace Chem &amp; Bio Vac Pump, Liberal Arts Building</td>
<td>16,983</td>
<td>16,983</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29436</td>
<td>Replace Heaters Building #9 Auto Tech</td>
<td>16,484</td>
<td>16,484</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29447</td>
<td>Replace Electrical Equipment Campus wide</td>
<td>83,997</td>
<td>83,997</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29449</td>
<td>Building #12 Plumbing &amp; Mitigation</td>
<td>29,834</td>
<td>29,834</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29450</td>
<td>Replace Walkway Lighting Phs 2 Campus wide</td>
<td>15,104</td>
<td>15,104</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29XXX</td>
<td>Site Planning &amp; Development Costs*</td>
<td>-</td>
<td>6,248,094</td>
<td>(6,248,094)</td>
<td>(6,248,094)</td>
</tr>
<tr>
<td></td>
<td>SUBTOTAL OXNARD PROJECTS</td>
<td>118,597,383</td>
<td>117,011,206</td>
<td>1,586,177</td>
<td>1,586,177</td>
</tr>
</tbody>
</table>
### VENTURA COLLEGE PROJECTS

<table>
<thead>
<tr>
<th>ORG</th>
<th>PROJECT DESCRIPTION</th>
<th>TOTAL PROJECT BUDGET</th>
<th>EXPENSES TO DATE</th>
<th>PROJECT BALANCE REMAINING</th>
<th>2016 - 2017 PROJECT BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>39066</td>
<td>LRC Construction (Suppl to State Funds)</td>
<td>2,845,000</td>
<td>2,645,873</td>
<td>199,127</td>
<td>199,127</td>
</tr>
<tr>
<td>39068</td>
<td>LRC Secondary &amp; Tertiary Effects</td>
<td>4,935,000</td>
<td>4,658,165</td>
<td>276,835</td>
<td>276,835</td>
</tr>
<tr>
<td>39082</td>
<td>Modernization APP, S &amp; DP Buildings</td>
<td>4,765,799</td>
<td>4,490,356</td>
<td>275,443</td>
<td>275,443</td>
</tr>
<tr>
<td>39083</td>
<td>Modernization F Building Communications</td>
<td>425,335</td>
<td>391,930</td>
<td>33,405</td>
<td>33,405</td>
</tr>
<tr>
<td>39101</td>
<td>Retire Capital Financing</td>
<td>2,237,873</td>
<td>2,237,873</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39105</td>
<td>Renovate Athletic Facilities</td>
<td>10,697,665</td>
<td>10,089,500</td>
<td>608,165</td>
<td>608,165</td>
</tr>
<tr>
<td>39109</td>
<td>VC Infrastructure Fire Road</td>
<td>28,317</td>
<td>28,317</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39110</td>
<td>Applied Science Building</td>
<td>14,779,442</td>
<td>13,917,154</td>
<td>862,287</td>
<td>862,287</td>
</tr>
<tr>
<td>39111</td>
<td>M &amp; O Renovation</td>
<td>5,277,991</td>
<td>4,852,178</td>
<td>425,813</td>
<td>425,813</td>
</tr>
<tr>
<td>39115</td>
<td>Infrastructure/Electrical Systems Upgrades</td>
<td>864,582</td>
<td>685,085</td>
<td>179,498</td>
<td>179,498</td>
</tr>
<tr>
<td>39116</td>
<td>Science Building Upgrades</td>
<td>185,000</td>
<td>171,362</td>
<td>13,638</td>
<td>13,638</td>
</tr>
<tr>
<td>39117</td>
<td>Renovate Theater Building</td>
<td>16,541,064</td>
<td>15,554,483</td>
<td>986,580</td>
<td>986,580</td>
</tr>
<tr>
<td>VAR</td>
<td>Projects On Hold/Abandoned</td>
<td>247,000</td>
<td>223,496</td>
<td>23,504</td>
<td>23,504</td>
</tr>
<tr>
<td>39120</td>
<td>General Purpose &amp; High Tech Facility</td>
<td>46,245,884</td>
<td>43,646,695</td>
<td>2,599,189</td>
<td>2,599,189</td>
</tr>
<tr>
<td>39122</td>
<td>Telephone Data Switch</td>
<td>1,510,000</td>
<td>1,423,568</td>
<td>86,432</td>
<td>86,432</td>
</tr>
<tr>
<td>39126</td>
<td>Food Service Renovation</td>
<td>2,075,000</td>
<td>1,936,849</td>
<td>138,151</td>
<td>138,151</td>
</tr>
<tr>
<td>39128</td>
<td>Painting of H Building</td>
<td>12,910</td>
<td>12,910</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39130</td>
<td>East Parking Lot Renovation</td>
<td>1,645,000</td>
<td>1,526,782</td>
<td>118,218</td>
<td>118,218</td>
</tr>
<tr>
<td>39132</td>
<td>Unallocated Special Repairs</td>
<td>228,637</td>
<td>-</td>
<td>228,637</td>
<td>228,637</td>
</tr>
<tr>
<td>39140</td>
<td>Studio Arts H Building Modernization</td>
<td>6,252,197</td>
<td>5,110,317</td>
<td>1,140,880</td>
<td>1,140,880</td>
</tr>
<tr>
<td>89106</td>
<td>Sheriff Training Academy</td>
<td>969,955</td>
<td>969,955</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39300</td>
<td>Allocated/Not Designated Bond Interest</td>
<td>8,320</td>
<td>8,320</td>
<td>8,320</td>
<td></td>
</tr>
<tr>
<td>39302</td>
<td>Infrastructure/Piped Utility System Upgrades</td>
<td>380,000</td>
<td>339,944</td>
<td>40,056</td>
<td>40,056</td>
</tr>
<tr>
<td>39303</td>
<td>Infrastructure/Improvements to Campus Site Finishes</td>
<td>20,000</td>
<td>2,227</td>
<td>17,773</td>
<td>17,773</td>
</tr>
<tr>
<td>39432</td>
<td>Replace Electrical Transformer</td>
<td>53,157</td>
<td>53,157</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39437</td>
<td>Re-Roof Fine Arts Building #14</td>
<td>106,583</td>
<td>106,583</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39438</td>
<td>Re-Roof F Building #42</td>
<td>61,822</td>
<td>61,822</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39439</td>
<td>Replace Roof APP Building #3</td>
<td>66,084</td>
<td>66,084</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39441</td>
<td>Replace HVAC Units F Building-Comm #42</td>
<td>122,346</td>
<td>122,346</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39443</td>
<td>Replace HVAC Units Building #2 Admin</td>
<td>187,730</td>
<td>187,730</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39452</td>
<td>Replace Roof Building #45 Aquatic Facility</td>
<td>99,517</td>
<td>99,517</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39453</td>
<td>Replace Electrical Transformer Building #5 Food Svcs</td>
<td>70,425</td>
<td>70,425</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39455</td>
<td>Paint Exterior of Science Building #4</td>
<td>54,088</td>
<td>54,088</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39456</td>
<td>Replace Electric Transformer Q Building #25</td>
<td>457,379</td>
<td>457,379</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>39484</td>
<td>Swimming Pool Repair/Demolition</td>
<td>868,005</td>
<td>815,323</td>
<td>52,682</td>
<td>52,682</td>
</tr>
<tr>
<td>39XXX</td>
<td>Site Planning &amp; Development Costs*</td>
<td>-</td>
<td>6,368,881</td>
<td>(6,368,881)</td>
<td>(6,368,881)</td>
</tr>
</tbody>
</table>

**SUBTOTAL VENTURA PROJECTS**

125,325,107  123,379,354  1,945,753  1,945,753

**TOTAL GENERAL OBLIGATION (MEASURE S) BOND BUDGETS**

380,721,945  376,009,626  4,712,319  4,712,319

* Unallocated planning and development costs have been built into each project budget. They will be allocated to each completed project based on proportional value.
2016-17 SMCCCD Budget

The 2016-17 Tentative Budget was based on the most current revenue assumptions available in early summer. The Final Budget assumptions have been adjusted to reflect the State budget and our community-supported status. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

2016-17 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.

2. 2015-16 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2016:

<table>
<thead>
<tr>
<th>Campus</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cañada College</td>
<td>4,046</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>7,050</td>
</tr>
<tr>
<td>Skyline College</td>
<td>7,718</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,814</strong></td>
</tr>
</tbody>
</table>

3. 2016-17 FTES estimates based on the Colleges’ goals in April 2016:

<table>
<thead>
<tr>
<th>Campus</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cañada College</td>
<td>4,107</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>7,252</td>
</tr>
<tr>
<td>Skyline College</td>
<td>7,782</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19,141</strong></td>
</tr>
</tbody>
</table>

4. State revenue COLA does not apply

5. Best guesses on fixed costs

6. No increase for full time faculty outside of what Colleges fund from their site allocations

7. Utilities and benefits are based on 2015-16 increase over 2014-15

---

**Summary**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Projected Revenue</td>
<td>$156,355,270</td>
</tr>
<tr>
<td>Total Projected Expenses</td>
<td>$156,355,270</td>
</tr>
<tr>
<td>Estimated Surplus</td>
<td>$(0-)</td>
</tr>
</tbody>
</table>

---

2016-17 Final Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases and an increase in BOG fee waivers.

2. 2015-16 FTES based on the District’s P-A (Annual Principal Apportionment) report as on July 15, 2016:

<table>
<thead>
<tr>
<th>Campus</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cañada College</td>
<td>4,051</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>6,909</td>
</tr>
<tr>
<td>Skyline College</td>
<td>7,649</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,609</strong></td>
</tr>
</tbody>
</table>

3. 2016-17 FTES are based on the Colleges’ goals in 2016-17:

<table>
<thead>
<tr>
<th>Campus</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cañada College</td>
<td>4,101</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>7,121</td>
</tr>
<tr>
<td>Skyline College</td>
<td>7,718</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,940</strong></td>
</tr>
</tbody>
</table>

4. 2016-17 Non-resident FTES based on new International Education Plan

5. State revenue projections do not apply to community-supported districts

6. Compensation adjustments based on negotiated agreements are still pending

7. Changes to full time faculty staff funded from their site allocations

8. Utilities and benefits based on current estimates

---

**Summary**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Projected Revenue</td>
<td>$163,740,351</td>
</tr>
<tr>
<td>Total Projected Expenses</td>
<td>$163,740,351</td>
</tr>
<tr>
<td>Marginal Deficit</td>
<td>$(0-)</td>
</tr>
</tbody>
</table>

---

**NOTE:** Beginning with the 2015-16 fiscal year, SMCCCD implemented the use of a new resource allocation model to reflect the District’s community-supported status that prioritizes programs and services according to the needs of the local community as defined in our Strategic Plan.
The chart below was prepared for the first day of Fall 2016 classes. To make productivity reports more accurate, contract courses (attendance method=occupational courses) are excluded from Enrollment, FTES, WSch, Load and Sections. Data from all prior terms still include these courses; however, the impact of this change is small. The Office of the Vice Chancellor of Educational Services and Planning can assist in providing detailed enrollment information.

The decline in enrollment is partially attributed to the slight improvement in the economy as more people find employment.

**End of First Day of Classes**

Monday, August 17, 2016

<table>
<thead>
<tr>
<th>Overview</th>
<th>Cañada</th>
<th>CSM</th>
<th>Skyline</th>
<th>SMCCCD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Count</td>
<td>Change</td>
<td>Count</td>
<td>Change</td>
</tr>
<tr>
<td>Course Enrollments</td>
<td>13,396</td>
<td>-5.4%</td>
<td>22,491</td>
<td>2.1%</td>
</tr>
<tr>
<td>College Headcounts</td>
<td>6,319</td>
<td>-2.4%</td>
<td>8,881</td>
<td>1.5%</td>
</tr>
<tr>
<td>FTES*</td>
<td>1,680</td>
<td>-3.6%</td>
<td>2,987</td>
<td>-2.8%</td>
</tr>
<tr>
<td>Load**</td>
<td>461</td>
<td>0.06%</td>
<td>465</td>
<td>-4.6%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sub-Populations</th>
<th>Count</th>
<th>Change</th>
<th>Count</th>
<th>Change</th>
<th>Count</th>
<th>Change</th>
<th>Count</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-Time</td>
<td>522</td>
<td>-15.3%</td>
<td>1,214</td>
<td>-2.9%</td>
<td>863</td>
<td>-0.5%</td>
<td>2,599</td>
<td>-4.9%</td>
</tr>
<tr>
<td>First-Time Transfer</td>
<td>439</td>
<td>-4.4%</td>
<td>608</td>
<td>-0.8%</td>
<td>603</td>
<td>-8.1%</td>
<td>1,650</td>
<td>-4.5%</td>
</tr>
<tr>
<td>Returning</td>
<td>426</td>
<td>-16.3%</td>
<td>600</td>
<td>-5.8%</td>
<td>723</td>
<td>6.8%</td>
<td>1,749</td>
<td>-4.1%</td>
</tr>
<tr>
<td>Returning Transfer</td>
<td>375</td>
<td>-15.2%</td>
<td>493</td>
<td>-9.5%</td>
<td>514</td>
<td>-11.1%</td>
<td>1,382</td>
<td>-11.7%</td>
</tr>
<tr>
<td>Concurrent K-12</td>
<td>288</td>
<td>4.7%</td>
<td>272</td>
<td>17.8%</td>
<td>277</td>
<td>39.9%</td>
<td>837</td>
<td>18.9%</td>
</tr>
<tr>
<td>Continuing</td>
<td>4,269</td>
<td>2.3%</td>
<td>5,694</td>
<td>4.1%</td>
<td>6,134</td>
<td>-3.0%</td>
<td>16,097</td>
<td>0.8%</td>
</tr>
<tr>
<td>Internet Enrollments</td>
<td>2,407</td>
<td>2.1%</td>
<td>3,343</td>
<td>23.3%</td>
<td>3,326</td>
<td>-9.6%</td>
<td>9,076</td>
<td>3.8%</td>
</tr>
</tbody>
</table>

Source: Argos Enrollment Statistics Reports (End of First Day of Classes – Argos Report dated 8/17/16)
For this report, Course Enrollments, FTES, and Load are based on DESR-history files.

Note: Change refers to the difference in percentages from a comparable day a year ago.

*FTES: Full Time Equivalent Student. A full time equivalent student (FTES) represents 525 hours of class instruction.
**Load: Teaching Load is taken as the ratio of WSCH to FTE. It is point in time and will change as the semester progresses.
WSCH: Weekly Student Contact Hours

FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.
General Fund Revenues

The General Fund consists of two segments — “Unrestricted” and “Restricted.” At SMCCCD, the Unrestricted General Fund is commonly referred to as “Fund 1” and the Restricted Fund is referred to as “Fund 3.” Approximately 80% of the General Fund is made up of the unrestricted portion of the General Fund budget and supports most of the general programs of the District.

The restricted portion of the General Fund (approximately 20%) accounts for federal, state, and local money that must be spent for a specific purpose by law, regulation or delegation. Examples of Restricted Funds include Student Success and Support Programs; Extended Opportunity Programs and Services (EOPS), and Disabled Students Programs and Services (DSPS).

Other funds come from foundations, fundraising and partnerships with industry, the community and grants from the state and federal governments.

The information in this report focuses primarily on the Unrestricted General Fund; however, the District’s other funds are also included.

2016-17 Unrestricted General Fund Revenue

Under State law, each district has a “revenue limit,” which is a maximum amount of the general purpose funding. Base revenue is drawn from three primary sources including local property taxes, student enrollment fees and State general apportionment.

However, since becoming community-supported, the District does not receive State general apportionment. Rather, the District receives the bulk of its unrestricted revenue from property taxes and redevelopment funds as well as student fees including non-resident tuition. These two primary sources represent more than 94% of the unrestricted revenues.

District Cash Flow and Reserves

With its currently being community-supported status, the District is no longer entirely dependent on State apportionment. This means that funding is more predictable. The majority of revenues are received twice a year, in December and April, when tax revenues are distributed by the County.

Between the months of July and December, without significant cash receipts, cash management is vital. In order to simplify the process and obtain the best pricing for issuance costs, the District participates in the California School Boards Association (CSBA) California Reserve Program for issuance of tax-exempt tax revenue anticipation notes (TRANs). It has been standard practice to issue TRANs to provide the necessary cash flow to fund District operations to meet payroll and other District obligations during the months before property taxes are available. The Board of Trustees approved and authorized the issuance of TRANs in May 2016 in an amount not to exceed $30 million and $25 million was issued in July.

This current budget reflects the recommendation to increase budgeted reserves from 9% to 11% of expenditures. For the current budget year, this translates to approximately two months’ of payroll. The plan is that this will gradually increase reserves for budget contingency, emergency management and cash flow to 15%. Establishing the appropriate level of reserves will be maintained in the District’s Unrestricted General Fund.
### 2016-17 Unrestricted General Fund Revenue Assumptions

<table>
<thead>
<tr>
<th>2016-17 Final</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$144,775,615</td>
<td>Base Revenue — Includes property taxes, supplemental taxes, student enrollment fees, redevelopment (RDA) funds and no State general apportionment (as community-supported). Property Taxes (secured, unsecured, prior year) — $127,063,321</td>
</tr>
<tr>
<td></td>
<td>RDA AB1290 — $256,353</td>
</tr>
<tr>
<td></td>
<td>RDA residual — $6,646,913</td>
</tr>
<tr>
<td></td>
<td>Student Fees — $10,809,028</td>
</tr>
<tr>
<td>1,732,048</td>
<td>Proposition 30 (EPA) — State allocation of sales taxes and personal income taxes calculated at $100 per FTES.</td>
</tr>
<tr>
<td>2,494,149</td>
<td>Lottery — Projection is based on estimated receipts for 2016-17. Proposition 20 restricts a certain portion of lottery funding for purchase of instructional materials which are included in the Restricted General Fund.</td>
</tr>
<tr>
<td>1,569,689</td>
<td>State allocations for Part-Time Faculty Parity for Office Hours and Medical reimbursements.</td>
</tr>
<tr>
<td>231,196</td>
<td>Apprenticeship programs at CSM and Skyline.</td>
</tr>
<tr>
<td>2,159,482</td>
<td>Mandated Costs — The District is claiming $28 per FTES in 2016-17 plus additional one-time funds.</td>
</tr>
<tr>
<td>7,549,502</td>
<td>Non-Resident Tuition — The non-resident rate is $213 per unit plus $8 capital outlay fee which is now charged to all non-residents including out-of-state students and students of a foreign country (calculated based on State cost-related parameters and approved by the Board of Trustees). The total also reflects an increase in enrollment.</td>
</tr>
<tr>
<td>1,000,000</td>
<td>Interest — Combined short-term interest rates and investment interest projections based on improving economic climate.</td>
</tr>
<tr>
<td>2,228,670</td>
<td>Miscellaneous — Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, community education, satellite dish income, and other miscellaneous student fees and income.</td>
</tr>
<tr>
<td><strong>$163,740,351</strong></td>
<td>TOTAL PROJECTED REVENUE</td>
</tr>
</tbody>
</table>

The District Committee on Budget and Finance reviews and assists in formulating the District’s revenue assumptions. The following pie chart illustrates the various sources of revenue.

#### 2016-17 Unrestricted Revenue Sources

- **Property Taxes**: 82%
- **Enrollment Fees**: 7%
- **State Apportionment**: 3%
- **Interest**: 1%
- **Lottery**: 1%
- **Miscellaneous**: 1%
- **Non-Resident Tuition**: 5%
2016-17 BEGINNING BALANCE

The 2016-17 beginning balance is $32,185,620. The beginning balance includes reserves for specific projects and activities of the 2015-16 year that have been carried over into the new fiscal year as committed to those purposes. The beginning balance also includes an increase to the District’s contingency reserve to 11% and the 2015-16 site ending balances. The table below details the components of the District’s 2016-17 beginning balance.

<table>
<thead>
<tr>
<th>Project/Activity</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Development</td>
<td>$383,958</td>
</tr>
<tr>
<td>Staff Development</td>
<td>220,994</td>
</tr>
<tr>
<td>Miscellaneous Designated Funds:</td>
<td></td>
</tr>
<tr>
<td>Emergency Preparedness</td>
<td>429,588</td>
</tr>
<tr>
<td>Fleet Program</td>
<td>106,067</td>
</tr>
<tr>
<td>Telecommunications Contracts</td>
<td>406,212</td>
</tr>
<tr>
<td>Indirect Cost Pool (all sites)</td>
<td>235,078</td>
</tr>
<tr>
<td>Skyline various projects</td>
<td>683,298</td>
</tr>
<tr>
<td>Skyline special projects</td>
<td>466,065</td>
</tr>
<tr>
<td>CSM various projects</td>
<td>463,873</td>
</tr>
<tr>
<td>CSM special projects</td>
<td>500,000</td>
</tr>
<tr>
<td>Cañada various projects</td>
<td>322,650</td>
</tr>
<tr>
<td>Allocated Innovation Funds</td>
<td></td>
</tr>
<tr>
<td>Cañada College</td>
<td>828,994</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>1,820,482</td>
</tr>
<tr>
<td>Skyline College</td>
<td>1,125,011</td>
</tr>
<tr>
<td>District Office</td>
<td>1,054,243</td>
</tr>
<tr>
<td>Miscellaneous Projects</td>
<td>1,381,900</td>
</tr>
<tr>
<td>Apprenticeship</td>
<td>74,546</td>
</tr>
<tr>
<td>Site Prior Yr Commitments (Encumb)</td>
<td>192,082</td>
</tr>
<tr>
<td>College Events Funds</td>
<td>73,935</td>
</tr>
<tr>
<td>Other Carryover</td>
<td>824,500</td>
</tr>
<tr>
<td>Site Ending Balances:</td>
<td></td>
</tr>
<tr>
<td>Cañada College</td>
<td>610,776</td>
</tr>
<tr>
<td>College of San Mateo</td>
<td>155,107</td>
</tr>
<tr>
<td>Skyline College</td>
<td>889,658</td>
</tr>
<tr>
<td>District Office</td>
<td>133,946</td>
</tr>
<tr>
<td>Facilities</td>
<td>570,018</td>
</tr>
<tr>
<td>Contingency Reserve (11%)</td>
<td>18,011,439</td>
</tr>
<tr>
<td>Unallocated Reserve</td>
<td>221,200</td>
</tr>
<tr>
<td>Total</td>
<td>$32,185,620</td>
</tr>
</tbody>
</table>

Reserves

The Board of Trustees has discussed the proposal to increase reserves and directed staff to draft a reserve policy.

In anticipation of Board approval, the 2016-17 Budget includes a District reserve of $18,011,439 in its fund balance which has been increased from 9% to 11%. The State recommends a 5% minimum reserve.

The contingency reserve is not budgeted as a line item as there is no intention to expend these funds except in an emergency.

2016-17 Unrestricted General Fund Expenditure Plan

Expenditure projections are adjusted throughout the budget development process as new information becomes available.

The expenditure budget for the unrestricted portion of the general fund amounts to $163,740,351 which represents an increase of $4,385,081 from the tentative budget estimate of $159,355,270. Changes were due in large part to the increases in anticipated compensation, District retirement contributions, staff development, Software/Hardware and Telephone and Museum of Tolerance expenses. To comply with GASB 45, benefit rates for permanent employees are reflected as part of the Post Retirement Reserve Fund.

Negotiations for all bargaining units including CSEA and AFT have been actively underway. Final agreement was reached with AFSCME and the Board approved the agreement in mid-September. The Non-Representative units are due for final agreement shortly.
## 2016-17 Unrestricted General Fund Expenditure Plan

<table>
<thead>
<tr>
<th>2016-17 Final</th>
<th>EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>$130,188,251</td>
<td>Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, for step and column changes and longevity known to date. This also includes Proposition 30 (EPA) allocation. Please refer to the following page for details. Benefits – Includes benefit increases known to date. This also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.</td>
</tr>
<tr>
<td>$6,831,474</td>
<td>Retiree Benefits – Includes benefit increases for more than 710 retirees’ health premiums.</td>
</tr>
<tr>
<td>$1,000,000</td>
<td>Other Benefit transfers for part time adjunct faculty medical reimbursement program and to the Parking fund for Facilities and Public Safety staff.</td>
</tr>
<tr>
<td>$814,797</td>
<td>Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident non-international student tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue. Also includes telecommunications satellite contracts and expenses.</td>
</tr>
<tr>
<td>$231,196</td>
<td>Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and continuing programs at CSM.</td>
</tr>
<tr>
<td>$4,016,438</td>
<td>Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process 1098 and 1099 forms, AFT and Academic Senate release time, special events fund, CalPERS/STRS administrative fee, opening day and end of the year expenses and other miscellaneous fees. Includes three quarters of Locus Point payments totaling $750K.</td>
</tr>
<tr>
<td>$4,199,088</td>
<td>Utilities – Includes gas, electricity, water/irrigation, garbage, and other charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.</td>
</tr>
<tr>
<td>$11,752,774</td>
<td>Salary commitments – Includes anticipated COLA, step and column annual increases and adjunct office hours.</td>
</tr>
<tr>
<td>$50,000</td>
<td>Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.</td>
</tr>
<tr>
<td>$1,258,101</td>
<td>Insurance – Includes transfers to the Self-Insurance fund and property liability insurance coverage in the amount.</td>
</tr>
<tr>
<td>$680,800</td>
<td>Consultant/Legal/Election – Includes $63,800 for County Counsel, $500K in legal fees, $117K in consulting fees and none for election costs.</td>
</tr>
<tr>
<td>$631,664</td>
<td>Staff Development – Includes annual allocation for Professional Development, Trustees and increases in Management Development and Classified Staff Development.</td>
</tr>
<tr>
<td>$2,015,768</td>
<td>Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. This line item covers Districtwide existing software and new contracts.</td>
</tr>
<tr>
<td>$70,000</td>
<td>Museum of Tolerance – Renewal of funding for District staff attendance. Training scheduled for Fall 2016 and Spring 2017.</td>
</tr>
</tbody>
</table>

**$163,740,351 TOTAL PROJECTED EXPENDITURES**
2016-17 BUDGETED EXPENDITURES

The total Unrestricted General Fund budget includes site allocations and the beginning balance as indicated in the following major uses:

Salaries $104,830,499
The expenditure budget for salaries includes increases for step placement and longevity known to date without 2016-17 compensation increases to be finalized in the collective bargaining agreements. Salaries and benefits combined account almost 80% of the total budget.

Benefits $36,108,532
Updates to benefit rates for 2016-17 are included. The budget includes the January 1, 2016 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps when part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits. Each site has the responsibility of managing its own benefit budget.

Supplies $6,151,421
Projected expenditures in this category include all types of operating expenses for office supplies, subscriptions, printing, gas, oil and tires.

Other Expenses and Services $25,390,403
The expenditure budget includes increases for utilities, including projections for increases in maintenance costs. Also included are projected expenditures for insurance, telephone service, and increases in computer hardware and software contracts.

Equipment $274,230
Expenditures in this category include instructional equipment, library books, furniture, and site and building improvements. A large majority of the District’s capital expenses are included in the Capital Projects Fund.

Transfers/Other $5,159,446
The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to Self-Insurance and benefit costs in the Parking Fund. Other budgeted amounts include set-asides for contingency.

Total Expenditure Budget $177,914,531**
**This total includes site allocations, Prop 30, Transfers, Central Services expenses as well as committed or carryover funds from 2015-16.

Site Allocations

Cañada College
Site Allocation $23,545,836
Proposition 30 (EPA) 315,527
15-16 Ending Balance 610,776
Total $24,472,139

College of San Mateo
Site Allocation $38,481,306
Proposition 30 (EPA) 500,774
15-16 Ending Balance 155,107
Total $39,137,187

Skyline College
Site Allocation $39,325,980
Proposition 30 (EPA) 543,518
15-16 Ending Balance 889,658
Total $40,759,156

District Office
Site Allocation $14,974,077
Proposition 30 (EPA) 199,681
15-16 Ending Balance 133,946
Total $15,307,704

Facilities
Site Allocation $12,129,005
Proposition 30 (EPA) 172,548
15-16 Ending Balance 570,018
Total $12,871,571

Total
Site Allocations $128,456,204
Proposition 30 (EPA) 1,732,048
15-16 Ending Balance 2,359,505
Other 0-
Total $132,547,757

The 2015-16 site ending balances will be used by the Colleges to cover unbudgeted items. Innovation funds are included in the site allocations.

Note: Additional allocations for basic skills programs, workforce development, career technical education and instructional supplies (Prop 20) are included in the Restricted General Fund.
Budget Summary

**Revenue**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$32,185,620</td>
</tr>
<tr>
<td>2016-17 Revenue</td>
<td>163,740,351</td>
</tr>
<tr>
<td>Total</td>
<td>$195,925,971</td>
</tr>
</tbody>
</table>

**Expense**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site Allocations</td>
<td>$130,188,252</td>
</tr>
<tr>
<td>Central Services</td>
<td>33,552,099</td>
</tr>
<tr>
<td>2016-17 Committed</td>
<td>14,174,180</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$177,914,531</td>
</tr>
</tbody>
</table>

Contingency 18,011,439

Balanced Budget $ (0)

2016-17 Budgeted Expenditures By Account Type

- Equipment $274,230 (0%)
- Transfers $5,159,446 (3%)
- Academic Salaries $68,583,686 (39%)
- Classified Salaries $36,246,813 (20%)
- Supplies $6,151,421 (4%)
- Benefits $36,108,532 (20%)
- Other Expenses $25,390,403 (14%)

**District Committee on Budget and Finance**

The District Committee on Budget and Finance is a subcommittee of the District Participatory Governance Council. Its main purpose is to focus on budget planning. The Committee reviews State budget proposals and assists in developing District income assumptions, budget goals, and budget allocations. The Committee meets monthly and members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies.

Members for 2016-17 include:

- Kathy Blackwood, Executive Vice Chancellor, Committee Chair
- Eloisa Briones, Budget Office, Skyline
- Ray Chow, Chief Financial Officer, District
- Mary Chries Concha Thia, Budget Office, CAN
- Doug Hirzel, Academic Senate, Cañada
- Judy Hutchinson, Budget Office, Skyline
- Barbara Lamson, Classified, Skyline
- Steven Lehigh, AFT, CSM
- Vincent Li, Academic Senate, CSM
- Michelle Marquez, Budget Office, Cañada
- Vickie Nunes, Classified, Cañada
- Ludmila Prisecar, Budget Office, CSM
- Jan Roecks, Budget Office, CSM
- Linda Whitten, Academic Senate, Skyline
- TBD, AFSCME and student representatives
Unrestricted General Fund
(Fund 1)

The Unrestricted General Fund is maintained to account for those monies that are not restricted in their use by external sources. This is one of the largest of the funds and the one we most commonly think of when discussing the budget.

Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

In general, there are no external restrictions imposed on the use of these monies; however, the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.
San Mateo County Community College District  
2016-2017 Final Budget  
*Unrestricted General Fund (Fund 1) - Cañada College*

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>0</td>
<td>306,691</td>
<td>309,943</td>
<td>309,943</td>
<td>315,527</td>
<td>0%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>2,676,609</td>
<td>2,586,544</td>
<td>3,460,962</td>
<td>3,296,247</td>
<td>3,625,570</td>
<td>92%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$2,676,609</strong></td>
<td><strong>$2,893,235</strong></td>
<td><strong>$3,770,905</strong></td>
<td><strong>$3,606,190</strong></td>
<td><strong>$3,941,097</strong></td>
<td><strong>92%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$9,874,203</td>
<td>$10,246,309</td>
<td>$11,406,222</td>
<td>$11,492,967</td>
<td>$12,875,541</td>
<td>52%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>4,256,966</td>
<td>3,840,425</td>
<td>4,743,138</td>
<td>4,383,651</td>
<td>4,766,909</td>
<td>19%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>4,395,132</td>
<td>4,154,850</td>
<td>4,887,971</td>
<td>4,706,459</td>
<td>5,472,829</td>
<td>22%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>340,456</td>
<td>136,684</td>
<td>391,078</td>
<td>132,774</td>
<td>328,460</td>
<td>1%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>862,003</td>
<td>539,176</td>
<td>739,766</td>
<td>525,176</td>
<td>1,383,364</td>
<td>6%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>10,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$19,738,760</strong></td>
<td><strong>$18,917,443</strong></td>
<td><strong>$22,168,175</strong></td>
<td><strong>$21,241,027</strong></td>
<td><strong>$24,827,103</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>1,205,263</td>
<td>0</td>
<td>0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>($40,000)</td>
<td>(1,726,577)</td>
<td>(143,349)</td>
<td>(2,005,916)</td>
<td>(504,732)</td>
<td>100%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td><strong>($40,000)</strong></td>
<td><strong>($521,314)</strong></td>
<td><strong>($143,349)</strong></td>
<td><strong>($2,005,916)</strong></td>
<td><strong>($504,732)</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>($17,102,151)</td>
<td>($16,545,522)</td>
<td>($18,540,619)</td>
<td>($19,640,754)</td>
<td>($21,390,738)</td>
<td></td>
</tr>
<tr>
<td>Beginning Balance, July 1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Adjustments to Beginning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Net Fund Balance, June 30</strong></td>
<td><strong>($17,102,151)</strong></td>
<td><strong>($16,545,522)</strong></td>
<td><strong>($18,540,619)</strong></td>
<td><strong>($19,640,754)</strong></td>
<td><strong>($21,390,738)</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*
San Mateo County Community College District
2016-2017 Final Budget

Unrestricted General Fund (Fund 1) - College of San Mateo

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0% 1</td>
</tr>
<tr>
<td>State Revenue</td>
<td>0</td>
<td>517,064</td>
<td>526,024</td>
<td>526,024</td>
<td>500,774</td>
<td>0% 2</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>6,476,470</td>
<td>6,947,278</td>
<td>7,112,064</td>
<td>8,242,567</td>
<td>9,073,502</td>
<td>95% 3</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$6,476,470</strong></td>
<td><strong>$7,464,342</strong></td>
<td><strong>$7,638,088</strong></td>
<td><strong>$8,768,591</strong></td>
<td><strong>$9,574,276</strong></td>
<td><strong>95% 4</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$20,020,376</td>
<td>$19,538,346</td>
<td>$19,654,995</td>
<td>$20,040,560</td>
<td>$21,636,203</td>
<td>50% 5</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>6,590,192</td>
<td>6,286,123</td>
<td>6,932,842</td>
<td>6,815,767</td>
<td>7,376,672</td>
<td>17% 6</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>7,677,545</td>
<td>7,257,965</td>
<td>7,884,275</td>
<td>7,678,387</td>
<td>7,968,238</td>
<td>19% 7</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>1,235,039</td>
<td>181,991</td>
<td>975,561</td>
<td>319,556</td>
<td>753,263</td>
<td>2% 8</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>(890,919)</td>
<td>920,457</td>
<td>434,092</td>
<td>970,803</td>
<td>5,108,432</td>
<td>12% 9</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>20,000</td>
<td>793</td>
<td>20,000</td>
<td>45,119</td>
<td>20,000</td>
<td>0% 10</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$34,652,233</strong></td>
<td><strong>$34,185,675</strong></td>
<td><strong>$35,901,765</strong></td>
<td><strong>$35,871,192</strong></td>
<td><strong>$42,862,808</strong></td>
<td><strong>100% 11</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>$555,322</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0% 12</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0% 13</td>
</tr>
<tr>
<td>Transfers out</td>
<td>0</td>
<td>(616,191)</td>
<td>(133,253)</td>
<td>(1,589,338)</td>
<td>(139,002)</td>
<td>100% 14</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0% 15</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0% 16</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td>$0</td>
<td>($60,868)</td>
<td>($133,253)</td>
<td>($1,589,338)</td>
<td>($139,002)</td>
<td>100% 17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>($28,175,763)</td>
<td>($26,782,202)</td>
<td>($28,396,930)</td>
<td>($28,691,938)</td>
<td>($33,427,534)</td>
<td>18</td>
</tr>
<tr>
<td>Beginning Balance, July 1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>19</td>
</tr>
<tr>
<td>Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20</td>
</tr>
<tr>
<td><strong>Balance</strong></td>
<td><strong>$28,175,763</strong></td>
<td><strong>$26,782,202</strong></td>
<td><strong>$28,396,930</strong></td>
<td><strong>$28,691,938</strong></td>
<td><strong>$33,427,534</strong></td>
<td><strong>21</strong></td>
</tr>
</tbody>
</table>

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.
## San Mateo County Community College District
### 2016-2017 Final Budget
#### Unrestricted General Fund (Fund 1) - Skyline College

<table>
<thead>
<tr>
<th></th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0% 1</td>
</tr>
<tr>
<td>State Revenue</td>
<td>0</td>
<td>540,919</td>
<td>579,976</td>
<td>579,976</td>
<td>543,518</td>
<td>0% 2</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>4,688,240</td>
<td>4,509,038</td>
<td>5,786,761</td>
<td>4,929,686</td>
<td>6,983,128</td>
<td>93% 3</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$4,688,240</strong></td>
<td><strong>$5,049,957</strong></td>
<td><strong>$6,366,737</strong></td>
<td><strong>$5,509,662</strong></td>
<td><strong>$7,526,646</strong></td>
<td><strong>93% 4</strong></td>
</tr>
</tbody>
</table>

### Expenses
- **5 Certificated Salaries**: $19,273,399, $18,886,227, $20,286,496, $19,454,755, $21,109,332, 50% 5
- **6 Classified Salaries**: $6,600,602, $6,418,142, $7,464,691, $7,199,560, $7,848,018, 19% 6
- **7 Employee Benefits**: $7,576,772, $6,955,141, $7,765,560, $7,637,096, $8,949,322, 21% 7
- **8 Materials & Supplies**: $1,102,979, $284,614, $806,901, $356,047, $1,270,683, 3% 8
- **9 Operating Expenses**: $383,216, $1,029,711, $2,159,205, $1,068,689, $2,669,206, 6% 9
- **10 Capital Outlay**: $30,707, $5,814, $30,707, $20,840, $35,457, 0% 10
- **Total Expenses**: $34,967,675, $33,579,649, $38,513,561, $35,736,996, $41,882,319, 100% 11

### Transfers & Other
- **12 Transfers In**: $0, $623,023, $0, $0, $0, 0% 12
- **13 Other Sources**: $0, $0, $0, $0, $0, 0% 13
- **14 Transfers Out**: $(329,617), $(1,087,564), $(138,026), $(4,194,539), $(822,026), 100% 14
- **15 Contingency**: $0, $0, $0, $0, $0, 0% 15
- **16 Other Out Go**: $0, $0, $0, $0, $0, 0% 16
- **17 Total Transfers/Other**: $(329,617), $(464,541), $(138,026), $(4,194,539), $(822,026), 100% 17

### Fund Balance
- **18 Net Change in Fund Balance**: $(30,609,052), $(28,994,233), $(32,284,849), $(34,421,874), $(35,177,699), 18
- **19 Beginning Balance, July 1**: 0, 0, 0, 0, 0, 19
- **20 Adjustments to Beginning Balance**: 0, 0, 0, 0, 0, 20
- **21 Net Fund Balance, June 30**: $(30,609,052), $(28,994,233), $(32,284,849), $(34,421,874), $(35,177,699), 21

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*
# San Mateo County Community College District
## 2016-2017 Final Budget
### Unrestricted General Fund (Fund 1) - District Office

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>% of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>0</td>
<td>0</td>
<td>400,263</td>
<td>328,355</td>
<td>372,229</td>
<td>0%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>0</td>
<td>78,594</td>
<td>420,000</td>
<td>92,706</td>
<td>220,000</td>
<td>37%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$0</strong></td>
<td><strong>$78,594</strong></td>
<td><strong>$820,263</strong></td>
<td><strong>$421,061</strong></td>
<td><strong>$592,229</strong></td>
<td><strong>37%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$585,860</td>
<td>$622,558</td>
<td>$893,125</td>
<td>$933,846</td>
<td>$732,104</td>
<td>3%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>13,608,410</td>
<td>13,173,305</td>
<td>13,693,634</td>
<td>13,253,989</td>
<td>14,632,458</td>
<td>54%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>6,541,737</td>
<td>5,887,968</td>
<td>6,006,735</td>
<td>5,832,076</td>
<td>6,577,081</td>
<td>24%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>848,980</td>
<td>1,032,345</td>
<td>1,164,825</td>
<td>927,570</td>
<td>1,626,677</td>
<td>6%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>1,885,564</td>
<td>2,026,910</td>
<td>2,901,279</td>
<td>1,843,624</td>
<td>3,497,662</td>
<td>13%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>22,400</td>
<td>7,676</td>
<td>10,000</td>
<td>144,354</td>
<td>37,100</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$23,493,051</strong></td>
<td><strong>$22,750,761</strong></td>
<td><strong>$24,669,598</strong></td>
<td><strong>$22,935,458</strong></td>
<td><strong>$27,103,082</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>0</td>
<td>(750,003)</td>
<td>0</td>
<td>(1,450,000)</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td><strong>$0</strong></td>
<td><strong>($750,003)</strong></td>
<td><strong>$0</strong></td>
<td><strong>($1,450,000)</strong></td>
<td><strong>$0</strong></td>
<td><strong>0%</strong></td>
</tr>
</tbody>
</table>

## Fund Balance

| Net Change in Fund Balance     | ($23,493,051)            | ($23,422,170)  | ($23,849,335)           | ($23,964,397)  | ($26,510,853)           | 18                 |
| Beginning Balance, July 1      | 0                        | 0              | 0                       | 0              | 0                       | 19                 |
| Adjustments to Beginning       | 0                        | 0              | 0                       | 0              | 0                       | 0                  |
| **Balance**                    | **0**                    | **0**          | **0**                   | **0**          | **0**                   | **0**              |

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

71
San Mateo County Community College District  
2016-2017 Final Budget  
Unrestricted General Fund (Fund 1) - Central Services*  

<table>
<thead>
<tr>
<th></th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>% of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Federal Revenue</td>
<td>$0</td>
<td>$2,690</td>
<td>$0</td>
<td>$2,634</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>2 State Revenue</td>
<td>6,145,053</td>
<td>5,909,603</td>
<td>14,440,425</td>
<td>19,176,604</td>
<td>7,198,516</td>
<td>5%</td>
</tr>
<tr>
<td>3 Local Revenue</td>
<td>114,686,998</td>
<td>120,302,365</td>
<td>123,767,004</td>
<td>129,057,578</td>
<td>134,907,587</td>
<td>95%</td>
</tr>
<tr>
<td>4 Total Revenue</td>
<td>$120,832,051</td>
<td>$126,214,658</td>
<td>$138,207,429</td>
<td>$148,236,815</td>
<td>$142,106,103</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Certificated Salaries</td>
<td>$4,388,051</td>
<td>$2,721,123</td>
<td>$4,900,173</td>
<td>$3,044,945</td>
<td>$12,230,205</td>
<td>34%</td>
</tr>
<tr>
<td>6 Classified Salaries</td>
<td>1,306,967</td>
<td>924,667</td>
<td>1,685,875</td>
<td>623,778</td>
<td>1,622,757</td>
<td>4%</td>
</tr>
<tr>
<td>7 Employee Benefits</td>
<td>8,699,736</td>
<td>7,212,073</td>
<td>10,475,715</td>
<td>10,705,687</td>
<td>7,141,062</td>
<td>20%</td>
</tr>
<tr>
<td>8 Materials &amp; Supplies</td>
<td>3,878,251</td>
<td>173,854</td>
<td>3,390,185</td>
<td>109,946</td>
<td>2,172,338</td>
<td>6%</td>
</tr>
<tr>
<td>9 Operating Expenses</td>
<td>11,752,454</td>
<td>6,166,312</td>
<td>20,916,226</td>
<td>7,693,626</td>
<td>12,810,616</td>
<td>35%</td>
</tr>
<tr>
<td>10 Capital Outlay</td>
<td>17,623</td>
<td>101,157</td>
<td>15,299</td>
<td>378,501</td>
<td>186,423</td>
<td>1%</td>
</tr>
<tr>
<td>11 Total Expenses</td>
<td>$30,043,082</td>
<td>$17,299,184</td>
<td>$41,383,472</td>
<td>$22,556,483</td>
<td>$36,163,401</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Transfers &amp; Other</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Transfers In</td>
<td>$40,180</td>
<td>$6,918</td>
<td>$0</td>
<td>$18,312</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>13 Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>14 Transfers out</td>
<td>(2,145,944)</td>
<td>(11,113,701)</td>
<td>(1,828,605)</td>
<td>(8,982,754)</td>
<td>(3,610,059)</td>
<td>0%</td>
</tr>
<tr>
<td>15 Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>16 Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>17 Total Transfers/Other</td>
<td>($2,105,764)</td>
<td>($11,106,783)</td>
<td>($1,828,605)</td>
<td>($8,964,442)</td>
<td>($3,610,059)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Net Change in Fund Balance</td>
<td>$88,683,206</td>
<td>$97,808,691</td>
<td>$94,995,351</td>
<td>$116,715,890</td>
<td>$102,332,643</td>
<td>18%</td>
</tr>
<tr>
<td>19 Beginning Balance, July 1 Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>19%</td>
</tr>
<tr>
<td>20 Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20%</td>
</tr>
<tr>
<td>21 Net Fund Balance, June 30</td>
<td>$88,683,206</td>
<td>$97,808,691</td>
<td>$94,995,351</td>
<td>$116,715,890</td>
<td>$102,332,643</td>
<td>21%</td>
</tr>
</tbody>
</table>

*Central Services includes most of the general fund revenue, contingency funds for transfer (e.g. capital outlay, Parking and Health) retiree benefits and special allocation holding accounts. It does not include the District Office.
# San Mateo County Community College District
## 2016-2017 Final Budget
### Unrestricted General Fund (Fund 1) - Total District

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$2,690</td>
<td>$0</td>
<td>$2,634</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>6,145,053</td>
<td>7,274,277</td>
<td>16,256,631</td>
<td>20,920,902</td>
<td>8,930,564</td>
<td>5%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>128,528,317</td>
<td>134,423,819</td>
<td>140,546,791</td>
<td>145,618,783</td>
<td>154,809,787</td>
<td>95%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$134,673,370</strong></td>
<td><strong>$141,700,786</strong></td>
<td><strong>$156,803,422</strong></td>
<td><strong>$166,542,318</strong></td>
<td><strong>$163,740,351</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

### Expenses

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>54,141,888</td>
<td>$52,014,562</td>
<td>$57,141,011</td>
<td>$54,967,082</td>
<td>$68,583,686</td>
<td>40%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>32,363,138</td>
<td>$30,642,662</td>
<td>$34,520,181</td>
<td>$32,276,745</td>
<td>$36,246,813</td>
<td>21%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>34,890,922</td>
<td>$31,467,996</td>
<td>$37,020,256</td>
<td>$36,559,705</td>
<td>$36,108,532</td>
<td>21%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>7,405,705</td>
<td>$1,809,487</td>
<td>$6,728,549</td>
<td>$1,845,893</td>
<td>$6,151,421</td>
<td>4%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>13,992,418</td>
<td>$10,682,565</td>
<td>$27,150,568</td>
<td>$12,101,918</td>
<td>$25,469,280</td>
<td>15%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>100,730</td>
<td>$115,441</td>
<td>$76,006</td>
<td>$589,814</td>
<td>$278,980</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$142,894,801</strong></td>
<td><strong>$126,732,712</strong></td>
<td><strong>$162,636,571</strong></td>
<td><strong>$138,341,156</strong></td>
<td><strong>$172,838,712</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

### Transfers & Other

<table>
<thead>
<tr>
<th>Transfer Type</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$40,180</td>
<td>2,390,526</td>
<td>$0</td>
<td>18,312</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>$0</td>
<td>0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(2,515,561)</td>
<td>(15,294,035)</td>
<td>(2,243,234)</td>
<td>(18,222,547)</td>
<td>(5,075,819)</td>
<td>100%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>$0</td>
<td>0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td>(2,475,381)</td>
<td>(12,903,509)</td>
<td>(2,243,234)</td>
<td>(18,204,235)</td>
<td>(5,075,819)</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Fund Balance

<table>
<thead>
<tr>
<th>Balance Type</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>($10,696,812)</td>
<td>$2,064,564</td>
<td>($8,076,383)</td>
<td>$9,966,927</td>
<td>($14,174,180)</td>
<td>18%</td>
</tr>
<tr>
<td>Adjustments to Beginning Balance</td>
<td>20,124,128</td>
<td>20,124,128</td>
<td>22,188,892</td>
<td>22,188,892</td>
<td>32,185,619</td>
<td>19%</td>
</tr>
<tr>
<td><strong>Net Fund Balance, June 30</strong></td>
<td><strong>$9,427,317</strong></td>
<td><strong>$22,188,692</strong></td>
<td><strong>$14,112,310</strong></td>
<td><strong>$32,185,619</strong></td>
<td><strong>$18,011,440</strong></td>
<td><strong>21%</strong></td>
</tr>
</tbody>
</table>

****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.****

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College
### San Mateo County Community College District
#### 2016-2017 Final Budget

**Unrestricted General Fund (Fund 11002) - Cañada College**

**Proposition 30 (EPA)**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>342,368</td>
<td>306,691</td>
<td>309,943</td>
<td>306,691</td>
<td>315,527</td>
<td>0%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$342,368</strong></td>
<td><strong>$306,691</strong></td>
<td><strong>$309,943</strong></td>
<td><strong>$306,691</strong></td>
<td><strong>$315,527</strong></td>
<td><strong>0%</strong></td>
</tr>
</tbody>
</table>

**Expenses**

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$260,668</td>
<td>$234,989</td>
<td>$233,744</td>
<td>$233,972</td>
<td>$243,639</td>
<td>77%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>81,700</td>
<td>71,702</td>
<td>76,199</td>
<td>75,971</td>
<td>71,888</td>
<td>23%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$342,368</strong></td>
<td><strong>$306,691</strong></td>
<td><strong>$309,943</strong></td>
<td><strong>$309,943</strong></td>
<td><strong>$315,527</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Transfers & Other**

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>0%</strong></td>
</tr>
</tbody>
</table>

**Fund Balance**

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>18%</td>
</tr>
<tr>
<td>Beginning Balance, July 1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>19%</td>
</tr>
<tr>
<td>Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20%</td>
</tr>
<tr>
<td>Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>21%</td>
</tr>
<tr>
<td><strong>Net Fund Balance, June 30</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>0%</strong></td>
</tr>
</tbody>
</table>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*
## San Mateo County Community College District
### 2016-2017 Final Budget
#### Unrestricted General Fund (Fund 11002) - College of San Mateo
#### Proposition 30 (EPA)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>577,214</td>
<td>517,064</td>
<td>526,024</td>
<td>526,024</td>
<td>500,774</td>
<td>0%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$577,214</strong></td>
<td><strong>$517,064</strong></td>
<td><strong>$526,024</strong></td>
<td><strong>$526,024</strong></td>
<td><strong>$500,774</strong></td>
<td><strong>0%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$437,235</td>
<td>$391,666</td>
<td>$394,718</td>
<td>$397,090</td>
<td>$370,300</td>
<td>74%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>139,979</td>
<td>125,333</td>
<td>131,306</td>
<td>128,935</td>
<td>130,474</td>
<td>26%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>0</td>
<td>65</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$577,214</strong></td>
<td><strong>$517,064</strong></td>
<td><strong>$526,024</strong></td>
<td><strong>$526,024</strong></td>
<td><strong>$500,774</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>$0</td>
<td>($0)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>18%</td>
</tr>
<tr>
<td>Beginning Balance, July 1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>19%</td>
</tr>
<tr>
<td>Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20%</td>
</tr>
<tr>
<td>Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>21%</td>
</tr>
<tr>
<td><strong>Net Fund Balance, June 30</strong></td>
<td><strong>$0</strong></td>
<td><strong>($0)</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
<td><strong>21%</strong></td>
</tr>
</tbody>
</table>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*
## San Mateo County Community College District

### 2016-2017 Final Budget

**Unrestricted General Fund (Fund 11002) - Skyline College**

**Proposition 30 (EPA)**

<table>
<thead>
<tr>
<th></th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>2016-17 Actual</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>2 State Revenue</td>
<td>603,844</td>
<td>540,919</td>
<td>579,976</td>
<td>579,976</td>
<td>543,518</td>
<td>543,518</td>
<td>0%</td>
</tr>
<tr>
<td>3 Local Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$603,844</td>
<td>$540,919</td>
<td>$579,976</td>
<td>$579,976</td>
<td>$543,518</td>
<td>$543,518</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Certificated Salaries</td>
<td>$455,421</td>
<td>$409,796</td>
<td>$525,674</td>
<td>$520,781</td>
<td>$282,313</td>
<td>$282,313</td>
<td>52%</td>
</tr>
<tr>
<td>6 Classified Salaries</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>200,000</td>
<td>200,000</td>
<td>0%</td>
</tr>
<tr>
<td>7 Employee Benefits</td>
<td>148,423</td>
<td>131,123</td>
<td>54,302</td>
<td>59,195</td>
<td>61,205</td>
<td>61,205</td>
<td>11%</td>
</tr>
<tr>
<td>8 Materials &amp; Supplies</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>9 Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>10 Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$603,844</td>
<td>$540,919</td>
<td>$579,976</td>
<td>$579,976</td>
<td>$543,518</td>
<td>$543,518</td>
<td>63%</td>
</tr>
<tr>
<td><strong>Transfers &amp; Other</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>13 Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>14 Transfers out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>15 Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>16 Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Transfers/Other</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Net Change in Fund Balance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>19 Beginning Balance, July 1 Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>20 Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Net Fund Balance, June 30</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

76
## San Mateo County Community College District
### 2016-2017 Final Budget
#### Unrestricted General Fund (Fund 11002) - District Office
##### Proposition 30 (EPA)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>2 State Revenue</td>
<td>437,611</td>
<td>378,098</td>
<td>400,263</td>
<td>328,355</td>
<td>372,229</td>
<td>0%</td>
</tr>
<tr>
<td>3 Local Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>4 Total Revenue</td>
<td>$437,611</td>
<td>$378,098</td>
<td>$400,263</td>
<td>$328,355</td>
<td>$372,229</td>
<td>0%</td>
</tr>
</tbody>
</table>

#### Expenses

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Certificated Salaries</td>
<td>$12,397</td>
<td>$12,325</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>6 Classified Salaries</td>
<td>248,018</td>
<td>244,024</td>
<td>288,976</td>
<td>220,572</td>
<td>235,280</td>
<td>63%</td>
</tr>
<tr>
<td>7 Employee Benefits</td>
<td>125,258</td>
<td>121,748</td>
<td>111,287</td>
<td>107,783</td>
<td>136,949</td>
<td>37%</td>
</tr>
<tr>
<td>8 Materials &amp; Supplies</td>
<td>51,938</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>9 Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>10 Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>11 Total Expenses</td>
<td>$437,611</td>
<td>$378,098</td>
<td>$400,263</td>
<td>$328,355</td>
<td>$372,229</td>
<td>100%</td>
</tr>
</tbody>
</table>

#### Transfers & Other

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>13 Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>14 Transfers out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>15 Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>16 Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>17 Total Transfers/Other</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

### Fund Balance

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>18 Net Change in Fund Balance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>19 Beginning Balance, July 1 Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>20 Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>21 Net Fund Balance, June 30</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

*Net Fund Balances totals do not include all State and Local revenue, most of which is included in the Central Services budget.*
San Mateo County Community College District  
2016-2017 Final Budget  
Unrestricted General Fund (Fund 1) - Total District  
Proposition 30 (EPA)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>State Revenue</td>
<td>1,961,037</td>
<td>1,742,772</td>
<td>1,816,206</td>
<td>1,744,298</td>
<td>1,732,048</td>
<td>100%</td>
</tr>
<tr>
<td>Local Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$1,961,037</td>
<td>$1,742,772</td>
<td>$1,816,206</td>
<td>$1,744,298</td>
<td>$1,732,048</td>
<td>100%</td>
</tr>
</tbody>
</table>

Expenses

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salaries</td>
<td>$1,165,721</td>
<td>$1,048,777</td>
<td>$1,154,136</td>
<td>$1,151,842</td>
<td>$896,252</td>
<td>52%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>248,018</td>
<td>244,024</td>
<td>288,976</td>
<td>220,572</td>
<td>435,280</td>
<td>25%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>495,361</td>
<td>449,907</td>
<td>373,094</td>
<td>371,884</td>
<td>400,516</td>
<td>23%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>51,938</td>
<td>65</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$1,961,037</td>
<td>$1,742,772</td>
<td>$1,816,206</td>
<td>$1,744,298</td>
<td>$1,732,048</td>
<td>100%</td>
</tr>
</tbody>
</table>

Transfers & Other

<table>
<thead>
<tr>
<th>Transfers &amp; Other</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers out</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Other Out Go</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Total Transfers/Other</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

Fund Balance

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>2014-15 Adoption Budget</th>
<th>2014-15 Actual</th>
<th>2015-16 Adoption Budget</th>
<th>2015-16 Actual</th>
<th>2016-17 Adoption Budget</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Change in Fund Balance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>Beginning Balance, July 1 Adjustments to Beginning</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Net Fund Balance, June 30</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
</tbody>
</table>

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College

Proposition 30 (EPA) funds are shown as part of the Unrestricted General Fund totals and are fully expended each fiscal year.
Resource Allocation: 16/17 Budget Scenario

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

Current Allocations are:

<table>
<thead>
<tr>
<th></th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15/16 Site Allocations</td>
<td>$36,021,919</td>
<td>$20,911,689</td>
<td>$33,188,996</td>
<td>$13,233,924</td>
<td>$11,435,674</td>
<td>$40,195,004</td>
<td>$154,987,215</td>
</tr>
<tr>
<td>15/16 FTES</td>
<td>7,658</td>
<td>4,056</td>
<td>6,911</td>
<td></td>
<td></td>
<td></td>
<td>18,625</td>
</tr>
<tr>
<td>14/15 FTES</td>
<td>7,852</td>
<td>4,051</td>
<td>6,704</td>
<td></td>
<td></td>
<td></td>
<td>18,607</td>
</tr>
<tr>
<td>13/14 FTES</td>
<td>7,827</td>
<td>4,207</td>
<td>7,039</td>
<td></td>
<td></td>
<td></td>
<td>19,072</td>
</tr>
<tr>
<td>12/13 FTES</td>
<td>8,144</td>
<td>4,368</td>
<td>7,660</td>
<td></td>
<td></td>
<td></td>
<td>20,172</td>
</tr>
<tr>
<td>11/12 FTES</td>
<td>8,104</td>
<td>4,366</td>
<td>7,531</td>
<td></td>
<td></td>
<td></td>
<td>20,001</td>
</tr>
<tr>
<td>5 yr average</td>
<td>7,917</td>
<td>4,210</td>
<td>7,169</td>
<td></td>
<td></td>
<td></td>
<td>19,295</td>
</tr>
<tr>
<td>Percent of total</td>
<td>41.0%</td>
<td>21.8%</td>
<td>37.2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Adjustment #1 is the increases from the Site Allocations. No college gets a decrease. No further adjustments at this time.

Adjustment #1 $ -

2. Allocate any increase in Central Services costs.

   Based on 16/17 Budget

<table>
<thead>
<tr>
<th>Increased Costs</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ (12,317,465)</td>
<td>$ (12,317,465)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Allocate $3.38 per square foot increase over previous year.

   Change from Fall 15 to Fall 16 Space Inventory Report

<table>
<thead>
<tr>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

   Based on FTES Goals for 16/17

<table>
<thead>
<tr>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>16/17 FTES</td>
<td>7,718</td>
<td>4,101</td>
<td>7,121</td>
<td></td>
<td></td>
<td>18,940</td>
</tr>
<tr>
<td>New 5 yr average</td>
<td>7,840</td>
<td>4,157</td>
<td>7,087</td>
<td></td>
<td>0</td>
<td>19,083</td>
</tr>
<tr>
<td>Change in 5 yr average</td>
<td>(77)</td>
<td>(53)</td>
<td>(62)</td>
<td></td>
<td>0</td>
<td>(212)</td>
</tr>
</tbody>
</table>

Allocate growth for international students only per the international student formula.

<table>
<thead>
<tr>
<th>Growth allocation</th>
<th>International Students</th>
<th>$ 514,076</th>
<th>$ 442,751</th>
<th>$ 1,936,437</th>
<th>$ -</th>
<th>$ -</th>
<th>$ 2,893,264</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$ 514,076</td>
<td>$ 442,751</td>
<td>$ 1,936,437</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,893,264</td>
<td></td>
</tr>
</tbody>
</table>

5. District Office & Facilities gets 14% and 6% respectively of college growth allocations.

   Calculate 15% and 6% of allocations in #4.

<table>
<thead>
<tr>
<th>Growth allocation</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>International Students</td>
<td>$ 630,962</td>
<td>$ (369,157)</td>
<td>$ 261,805</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ 630,962</td>
<td>$ (369,157)</td>
<td>$ 261,805</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6. Allocate any special amounts agreed upon.

   Allocate 16/17 projected step and column increases. Allocate compensation where settled and reserve where not settled.

<table>
<thead>
<tr>
<th>Step &amp; Column</th>
<th>Compensation</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 484,505</td>
<td>$ 7,499,718</td>
<td>$ 296,716</td>
<td>$ 383,716</td>
<td>$ 182,819</td>
<td>$ 100,718</td>
<td>$ 1,448,474</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 261,805</td>
<td>$ 261,805</td>
<td>$ 261,805</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

121
2016-17 Final Budget

| CPI on non personnel | $40,924 | $20,952 | $34,200 | $59,620 | $35,455 | $191,151 |
| Other | $(413,561) | $331,738 | $660,357 | $197,191 | $151,402 | $44,000 | $971,127 |
| Innovation Fund | $1,400,000 | $800,000 | $1,100,000 | $200,000 | $- | $(1,500,000) | $2,000,000 |

$1,511,869 | $1,449,406 | $2,178,273 | $639,630 | $287,574 | $6,043,718 | $12,110,470 |

7. Allocate any remaining funds across the board (plus or minus).
Assume the district receives growth and no budget stability. Hold aside unallocated resources.
Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc | $154,987,215 |
Prop Tax Growth | $8,996,678 | 14/15 FTES | 18,607 (Funded, includes NR & Appren) |
RDA Growth | $1,130,361 | 15/16 FTES | 18,038 (Estimated actual) |
Other Revenue | $(3,105,951) |
16/17 Revenue | $162,008,303 |
Increase | $7,021,088 |
Plus deficit budget/less | $7,021,088 |
Less allocations:
1. Adjustment #1 | - |
2. Central Svcs | $(12,317,465) |
3. Square Footage | - |
4. Growth | $2,893,264 |
5. DO & Facilities | $261,805 |
6. Special Allocations | $12,110,470 |

$2,948,074 |
Available for allocation | $4,073,014 |

<table>
<thead>
<tr>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15/16 Site Allocations</td>
<td>$36,021,919</td>
<td>$20,911,698</td>
<td>$33,188,996</td>
<td>$13,233,924</td>
<td>$11,435,674</td>
<td>N/A</td>
</tr>
</tbody>
</table>
% of Total | 31% | 18% | 29% | 12% | 10% | - | 100% |
Adjustment #7 | $1,278,116 | $741,981 | $1,177,599 | $469,561 | $405,756 | - | $4,073,014 |

8. Final allocations
Sum the 15/16 Site Allocations with all of the adjustments.

<table>
<thead>
<tr>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15/16 Site Allocations</td>
<td>$36,021,919</td>
<td>$20,911,698</td>
<td>$33,188,996</td>
<td>$13,233,924</td>
<td>$11,435,674</td>
<td>$40,195,004</td>
</tr>
</tbody>
</table>
1. Adjustment #1 | $- | $- | $- | $- | $- | $- | - |
2. Fixed Costs | $- | $- | $- | $- | $- | $-(12,317,465) | $12,317,465 |
3. Square Footage | $- | $- | $- | $- | $- | $- | - |
4. Growth | $514,076 | $442,751 | $1,936,437 | $- | $- | $- | - |
5. DO & Facilities | $- | $- | $- | $630,962 | $- | $-(369,157) | $261,805 |
6. Special Allocations | $1,511,869 | $1,449,406 | $2,178,273 | $639,630 | $287,574 | $6,043,718 | $12,110,470 |
7. Adjustment #7 | $1,278,116 | $741,981 | $1,177,599 | $469,561 | $405,756 | - | $4,073,014 |
Total Increase | $3,304,061 | $2,634,137 | $5,292,310 | $1,740,153 | $693,331 | $(6,642,904) | $7,021,088 |

<table>
<thead>
<tr>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>16/17 Site Allocations</td>
<td>$39,325,980</td>
<td>$23,545,836</td>
<td>$38,461,306</td>
<td>$14,974,077</td>
<td>$12,129,005</td>
<td>$33,552,099</td>
</tr>
</tbody>
</table>
Prop 30/One Time | $543,518 | $315,527 | $500,774 | $199,681 | $172,548 | $1,732,048 |
Total Allocation | $39,869,498 | $23,861,363 | $38,982,079 | $15,173,757 | $12,301,553 | $33,552,099 | $163,740,351 |

Facilities Square Footage | 1,620,579 |
50% of funds per sq. foot | $3.53 |
50% of funds for growth | 6.3% |
District Office percentage | 14.7% |
### Fund 1 Full Absorption Budget for 2016-17

<table>
<thead>
<tr>
<th>16/17 Site Allocations</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$39,869,498</td>
<td>$23,861,363</td>
<td>$30,982,079</td>
<td>$15,737,757</td>
<td>$12,301,553</td>
<td>$33,552,099</td>
<td>$163,740,350</td>
</tr>
<tr>
<td>Central Services</td>
<td>$9,496,061</td>
<td>$6,756,520</td>
<td>$10,988,443</td>
<td>$3,134,154</td>
<td>$3,176,921</td>
<td>($33,552,099)</td>
<td>$-</td>
</tr>
<tr>
<td>Facilities Allocation</td>
<td>$5,155,551</td>
<td>$3,360,895</td>
<td>$6,724,797</td>
<td>$237,230</td>
<td>($15,478,474)</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$54,521,111</td>
<td>$33,978,778</td>
<td>$56,695,320</td>
<td>$18,545,142</td>
<td>$-</td>
<td>$-</td>
<td>$163,740,350</td>
</tr>
<tr>
<td>District Office</td>
<td>$6,095,999</td>
<td>$4,289,584</td>
<td>$6,394,381</td>
<td>($16,779,965)</td>
<td>$-</td>
<td>$-</td>
<td>$163,740,350</td>
</tr>
<tr>
<td>Total</td>
<td>$60,617,110</td>
<td>$38,268,362</td>
<td>$63,089,701</td>
<td>$1,765,177</td>
<td>$-</td>
<td>$-</td>
<td>$163,740,350</td>
</tr>
</tbody>
</table>

% of Total funding:

- 37%
- 23%
- 39%

% of Total FTES:

- 41%
- 22%
- 38%

$ per FTES:

- 7,318
- 4,410
- 7,121

$ before absorption:

- 7,354
- 9,452
- 8,860

% of base amount:

- 66%
- 62%
- 62%

### Detail of Allocations

#### Central Services:

- **Utilities**
  - 33%
  - 22%
  - 43%
  - 2%
  - Square footage $541,764 $353,175 $706,666 $24,929
  - Retiree/other benefits $1,398,627 $1,027,708 $2,056,336 $72,541 ($4,555,213)
  - Number of FT employees $285 $183 $279 $114 $140
  - Insurance based on square footage $1,942,868 $1,250,019 $1,904,280 $779,297 $955,011 ($6,831,474)
  - Managed hiring actual $419,047 $273,176 $546,596 $19,282 ($1,258,101)
  - Salary commitments based on # of employees $3,342,483 $2,150,516 $3,276,096 $1,340,692 $1,642,987 ($11,752,774)
  - Staff development based on # of employees $179,645 $115,581 $176,077 $72,057 $88,304 ($631,664)
  - Tele/Hand/Soft Maint based on # of computers/smart classrooms $1,125 $1,012 $1,049 $289
  - PCs $204 $157 $446 $-
  - Total $1,329 $1,169 $1,495 $289
  - Percentage 31% 27% 35% 7%
  - Legal/Election based on % of budget $625,632 $550,311 $703,777 $136,048 ($2,015,768)
  - Percent of budgets 31% 18% 30% 12% 9%
  - Formula Adjustment per college $208,492 $124,779 $203,851 $79,349 $64,329 ($680,800)
  - Apprenticeship Per college $120,000 $295,500 $880,000 $130,000 $49,500 ($1,475,000)
  - Miscellaneous & MOT Per college $52,228 $31,257 $51,065 $19,877 $- ($154,427)
  - Per employee $42,660 $27,447 $41,813 $17,111 $20,969 ($150,000)
  - Per % of budget $1,153,221 $690,188 $1,127,553 $438,899 $355,821 ($3,765,683)

---

*123*
## Fund 1 Full Absorption Budget for 2016-17

<table>
<thead>
<tr>
<th>District Office:</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
<th>District Office</th>
<th>Facilities</th>
<th>Central Svcs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Services</td>
<td></td>
<td></td>
<td></td>
<td>based on operating budget</td>
<td>212,450</td>
<td>132,404</td>
<td>220,923</td>
</tr>
<tr>
<td>EVC/Business Serv/Acctng</td>
<td></td>
<td></td>
<td></td>
<td>based on operating budget</td>
<td>1,215,720</td>
<td>757,664</td>
<td>1,264,201</td>
</tr>
<tr>
<td>ITS</td>
<td>1,125</td>
<td>1,012</td>
<td>1,049</td>
<td>289</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Macs</td>
<td>204</td>
<td>157</td>
<td>446</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,329</td>
<td>1,169</td>
<td>1,495</td>
<td>289</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage</td>
<td>31%</td>
<td>27%</td>
<td>35%</td>
<td>7%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HR</td>
<td>1,785,698</td>
<td>1,570,716</td>
<td>2,008,743</td>
<td>(5,365,157)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>based on # of employees</td>
<td>647,453</td>
<td>416,564</td>
<td>634,593</td>
<td>(1,698,009)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chancellor's Office/Found/Board</td>
<td></td>
<td></td>
<td></td>
<td>based on # of employees</td>
<td>685,599</td>
<td>441,107</td>
<td>671,982</td>
</tr>
<tr>
<td>VC Ed Serv</td>
<td></td>
<td></td>
<td></td>
<td>based on # of employees</td>
<td>163,356</td>
<td>105,101</td>
<td>160,111</td>
</tr>
<tr>
<td>Comm &amp; Govt Rel</td>
<td></td>
<td></td>
<td></td>
<td>based on # of employees</td>
<td>119,761</td>
<td>77,053</td>
<td>117,382</td>
</tr>
<tr>
<td>Remaining alloc</td>
<td></td>
<td></td>
<td></td>
<td>based on operating budget</td>
<td>1,265,962</td>
<td>788,576</td>
<td>1,316,446</td>
</tr>
</tbody>
</table>

## Total Absorption Budget Fund 1 2016/17

<table>
<thead>
<tr>
<th>% of Total Funding</th>
<th>Skyline</th>
<th>Cañada</th>
<th>CSM</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of Total FTES</td>
<td>41%</td>
<td>22%</td>
<td>38%</td>
</tr>
<tr>
<td>% of FT Employees</td>
<td>38%</td>
<td>25%</td>
<td>37%</td>
</tr>
</tbody>
</table>