

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2016-2017



SEPTEMBER 13, 2016

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2016-2017 ADOPTION BUDGET**



**MOORPARK COLLEGE  
OXNARD COLLEGE  
VENTURA COLLEGE  
DISTRICT ADMINISTRATIVE CENTER**

**SEPTEMBER 13, 2016**

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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## 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**  
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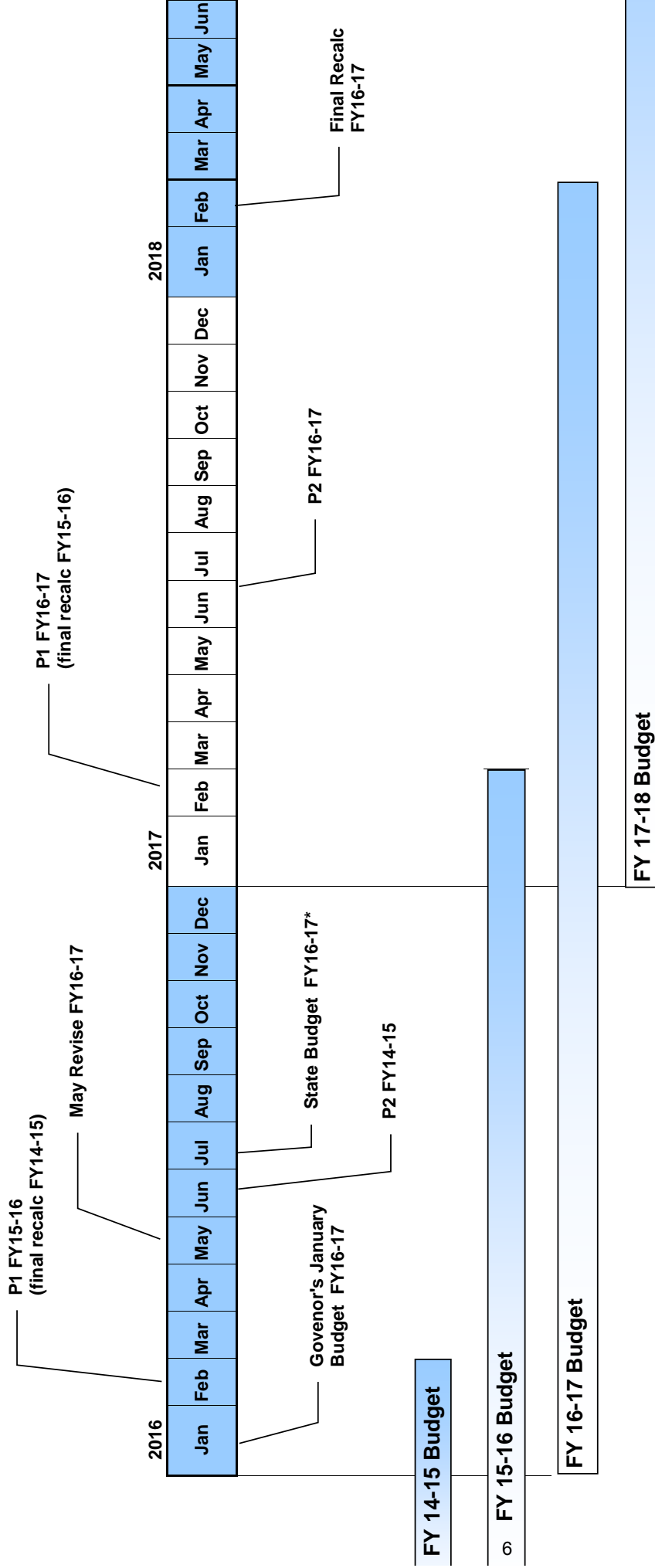
**2016-2017**

**ADOPTION BUDGET**



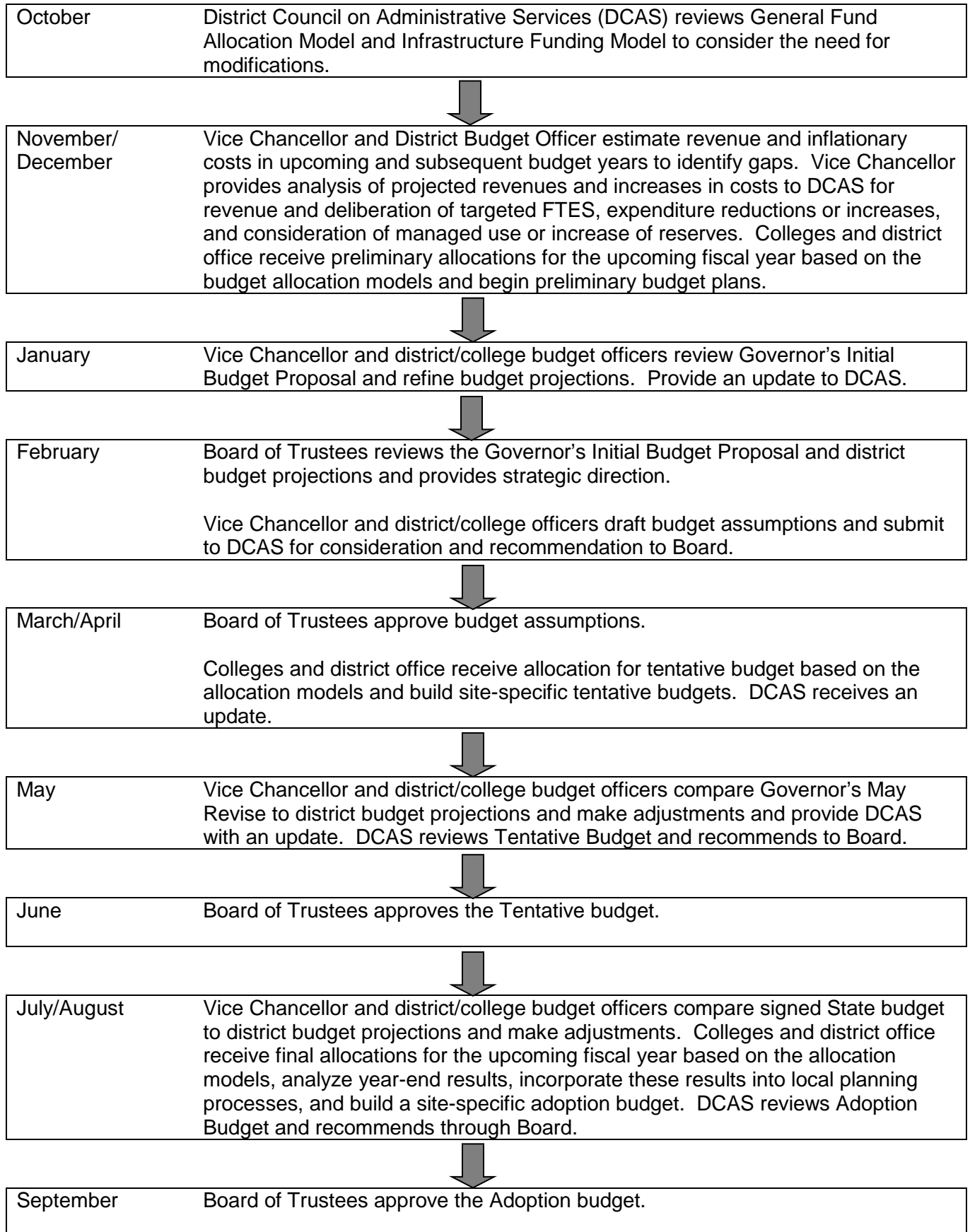
**TIMELINE AND PROCESS**

# 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





**2016-2017**

**ADOPTION BUDGET**



**ALLOCATION MODEL**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
DISTRICTWIDE RESOURCE BUDGET ALLOCATION MODEL  
GENERAL FUND – UNRESTRICTED BUDGET

Fiscal Year 2016-17

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:**

| <u>Category</u>                               | <u>Allocation Basis</u>      |
|---|------------------------------|
| Scheduled Maintenance and Capital Furniture   | Assignable Square Footage    |
| Library Materials and Databases               | FTES                         |
| Instructional and Non-instructional Equipment | FTES                         |
| Technology Refresh and Replacement            | Number of Computers          |
| Other   | Equal shares (1/3, 1/3, 1/3) |

**Funding Rate Proposed for Each Category:**

| <u>Category</u>                               | <u>Funding Rate</u> |
|---|---------------------|
| Scheduled Maintenance and Capital Furniture   | \$1.60/square foot  |
| Library Materials and Databases               | \$10.00/FTES        |
| Instructional and Non-instructional Equipment | \$30.00/FTES        |
| Technology Refresh and Replacement            | \$150.00/computer   |
| Other   | \$150,000/college   |

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.

# 2016-2017

## ADOPTION BUDGET



## BUDGET ASSUMPTIONS

Adopted by the Board of Trustees March 8, 2016

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

## BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

### FISCAL YEAR 2016-17 (FY17)

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

FTES. 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**

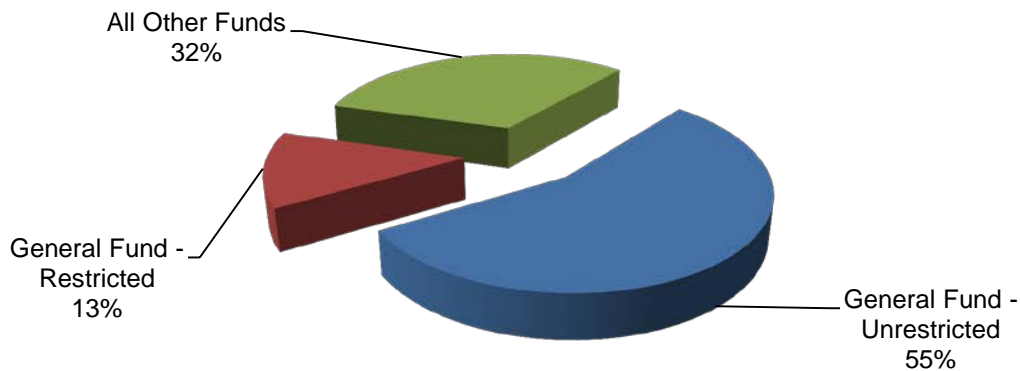
**ADOPTION BUDGET**



**SUMMARY OF BUDGET BY FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
SUMMARY OF BUDGETED EXPENDITURES BY FUND

|   | 2016-17<br><u>BUDGET</u> | PERCENT OF<br>TOTAL<br><u>BUDGET</u> |
|---|--------------------------|--------------------------------------|
| General Fund - Unrestricted (111)                           | 154,251,904              | 46.5%                                |
| General Fund - Unrestricted Designated Infrastructure (113) | 14,910,268               | 4.5%                                 |
| General Fund - Unrestricted Designated (114)                | 14,857,452               | 4.5%                                 |
| General Fund - Restricted (12x)                             | 42,794,504               | 12.9%                                |
| Parking Services Fund (124)                                 | 3,198,893                | 1.0%                                 |
| Health Services Fund (13x)                                  | 2,355,499                | 0.7%                                 |
| Special Revenue Fund (CRM) (322)                            | 164,933                  | 0.0%                                 |
| Child Development Fund (33x)                                | 693,044                  | 0.2%                                 |
| Food Service Fund (52x)                                     | 228,441                  | 0.1%                                 |
| Internal Services Fund (6xx)                                | 13,704,365               | 4.1%                                 |
| Financial Aid Fund (74xx)                                   | 43,278,709               | 13.0%                                |
| Capital Projects Fund (4xx)                                 | 41,322,837               | 12.5%                                |
| Total All Funds   | <u>331,760,848</u>       | <u>100%</u>                          |



**2016-2017**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED**

**2016-2017**

**ADOPTION BUDGET**



**REVENUE PROJECTIONS**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY17

| ACCOUNT DESCRIPTION                               | RATE               | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>PROJECTED<br>ACTUALS | 2016-17<br>ADOPTION<br>BUDGET | Change<br>FY16 Adoption<br>VS FY17 Budget |
|---|--------------------|-------------------------------|---------------------------------|-------------------------------|---|
| <b>BASIC ALLOCATION</b>                           |                    |                               |                                 |                               |   |
| FY16=   | 2 Medium College @ | \$ 3,969,432                  | 7,938,863                       | 7,938,863                     |   |
|   | 1 Small College @  | \$ 3,402,370                  | 3,402,370                       | 3,402,370                     |   |
| FY17=   | 2 Medium College @ | \$ 3,969,432                  |                                 | 7,938,863                     |   |
|   | 1 Small College @  | \$ 3,402,370                  |                                 | 3,402,370                     |   |
| <b>CREDIT FTES</b>                                |                    |                               |                                 |                               |   |
| FY16=   | 26,406 FTES @      | \$ 4,676                      | 119,445,870                     | 123,471,054                   |   |
| FY17=   | 26,406 FTES @      | \$ 4,724                      |                                 | 124,730,459                   |   |
| <b>NON CREDIT FTES</b>                            |                    |                               |                                 |                               |   |
| FY16=   | 62 FTES @          | \$ 2,812                      | 1,305,534                       | 173,991                       |   |
| FY17=   | 62 FTES @          | \$ 2,840                      |                                 | 175,766                       |   |
| <b>BASE ALLOCATION INCREASE</b>                   |                    |                               | 6,100,000                       | 6,339,119                     | 7,995,119                                 |
| <b>FULL TIME FACULTY HIRING</b>                   |                    |                               | 1,700,000                       | 1,410,608                     | 1,410,608                                 |
| <b>COLA (1.02%/0%)</b>                            |                    |                               | 1,400,000                       | 1,353,000                     | -   |
| <b>TOTAL GENERAL APPORTIONMENT</b>                |                    |                               | 141,292,637                     | 144,089,006                   | 145,653,186 <sup>[b]</sup>                |
| <b>CURRENT YEAR ADJUSTMENT (Deficit)</b>          |                    |                               | -                               | -                             | -   |
| <b>PRIOR YEAR ADJUSTMENT (Recalc)</b>             |                    |                               | -                               | -                             | -   |
| <b>STATE MANDATED COST - BLOCK GRANT</b>          |                    |                               | -                               | -                             | -   |
| <b>PT FACULTY EQUITY COMP (Categorical Funds)</b> |                    |                               | 556,000                         | 538,031                       | 538,000 (18,000)                          |
| <b>ENROLL FEE WAIVERS (2%)</b>                    |                    |                               | -                               | -                             | -   |
| <b>LOTTERY PROCEEDS</b>                           |                    |                               | 945,000                         | 945,000                       | 3,765,423 2,820,423 <sup>[a]</sup>        |
| <b>LOTTERY PROCEEDS PRIOR YEAR</b>                |                    |                               | -                               | -                             | -   |
| <b>PT FACULTY OFFICE HOURS</b>                    |                    |                               | -                               | -                             | -   |
| <b>PT FACULTY HEALTH INS</b>                      |                    |                               | -                               | -                             | -   |
| <b>INTEREST INCOME</b>                            |                    |                               | -                               | -                             | -   |
| <b>ENROLL FEES - LOC SH (2%)</b>                  |                    |                               | -                               | -                             | -   |
| <b>NONRES TUITION - INTL</b>                      |                    |                               | 360,000                         | 493,037                       | 468,000 108,000                           |
| <b>NONRES TUITION - DOM</b>                       |                    |                               | 1,152,000                       | 1,180,067                     | 1,121,000 (31,000)                        |
| <b>OTHER LOCAL REVENUE</b>                        |                    |                               | -                               | -                             | -   |
| <b>OTHER LOCAL REVENUE</b>                        |                    |                               | -                               | -                             | -   |
| <b>TOTAL OTHER REVENUE</b>                        |                    |                               | 3,013,000                       | 3,156,135                     | 5,892,423 2,879,423                       |
| <b>TOTAL GENERAL FUND UNRESTRICTED REV</b>        |                    |                               | 144,305,637                     | 147,245,141                   | 151,545,609 7,239,971                     |

**FTES:**

FY16 = 26,468 projected funded

FY17 = 26,468 projected funded

<sup>[a]</sup> Change in infrastructure allocation model; revenue accounted for in Fund 111.

<sup>[b]</sup> 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) <sup>[b] [d]</sup> | <u>(10,577,884)</u> |
| Available for Distribution                               | <u>129,818,396</u>  |

|  | Moorpark             | Oxnard               | Ventura              | Total                 |               |
|--|----------------------|----------------------|----------------------|-----------------------|---------------|
| <b>Class Schedule Delivery Allocation</b>              |                      |                      |                      |                       |               |
| 1) Unadjusted FTES (FY16 actual, includes NonResident) | 11,209               | 5,104                | 9,836                | 26,149                |               |
| 2) WSCH  | 168,135              | 76,560               | 147,540              |                       |               |
| 3) Productivity Factor                                 | 525                  | 525                  | 525                  |                       |               |
| 4) FTEF  | 320                  | 146                  | 281                  |                       |               |
| 5) FTEF adjustment                                     | 11                   | 7                    | 9                    |                       |               |
| 6) less: Full Time positions (FTEF)                    | <u>(147)</u>         | <u>(76)</u>          | <u>(128)</u>         | 17,764,414            | \$ 49,893,369 |
| 7) =Hourly FTEF @ <sup>[a]</sup>                       | \$ 51,489 184        | 77                   | 162                  | 8,319,463             | \$ 21,775,286 |
| <b>8) Total Class Schedule Delivery Allocation</b>     | <b>\$ 30,535,701</b> | <b>\$ 15,049,077</b> | <b>\$ 26,083,877</b> | <b>\$ 71,668,655</b>  | <b>55.2%</b>  |
| <b>9) Base Allocation</b>                              | <b>\$ 6,490,920</b>  | <b>\$ 6,490,920</b>  | <b>\$ 6,490,920</b>  | <b>\$ 19,472,759</b>  | <b>15.0%</b>  |
| 10) <i>Adjusted FTES ( FY16 funded)</i>                | 11,274<br>42.6%      | 5,225<br>19.8%       | 9,944<br>37.6%       | 26,443                |               |
| <b>11) FTES Allocation</b>                             | <b>\$ 16,490,441</b> | <b>\$ 7,642,181</b>  | <b>\$ 14,544,360</b> | <b>\$ 38,676,982</b>  | <b>29.8%</b>  |
| <b>12) Subtotal Allocation FY17</b>                    | <b>\$ 53,517,062</b> | <b>\$ 29,182,178</b> | <b>\$ 47,119,157</b> | <b>\$ 129,818,396</b> | <b>100.0%</b> |
| 13) Productivity phase in <sup>[c]</sup>               | <b>\$ (333,334)</b>  | <b>\$ -</b>          | <b>\$ 333,334</b>    | <b>\$ -</b>           |               |
| <b>14) Total Allocation FY17</b>                       | <b>\$ 53,183,728</b> | <b>\$ 29,182,178</b> | <b>\$ 47,452,491</b> | <b>\$ 129,818,396</b> |               |
| 15) <b>Campus FY16 Carryover</b>                       | <b>\$ 1,020,209</b>  | <b>\$ 561,642</b>    | <b>\$ 919,529</b>    | <b>\$ 2,501,380</b>   |               |
| <b>16) FY17 Tentative Budget Allocation</b>            | <b>\$ 54,203,937</b> | <b>\$ 29,743,820</b> | <b>\$ 48,372,019</b> | <b>\$ 132,319,777</b> |               |

**Assumptions**

[a] FY16 average replacement cost.

[b] Lottery funds redirected from infrastructure model back to allocation model, resulting in decrease from 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.



**2016-2017**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED**

**FUND 111 EXPENDITURES**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND - UNRESTRICTED

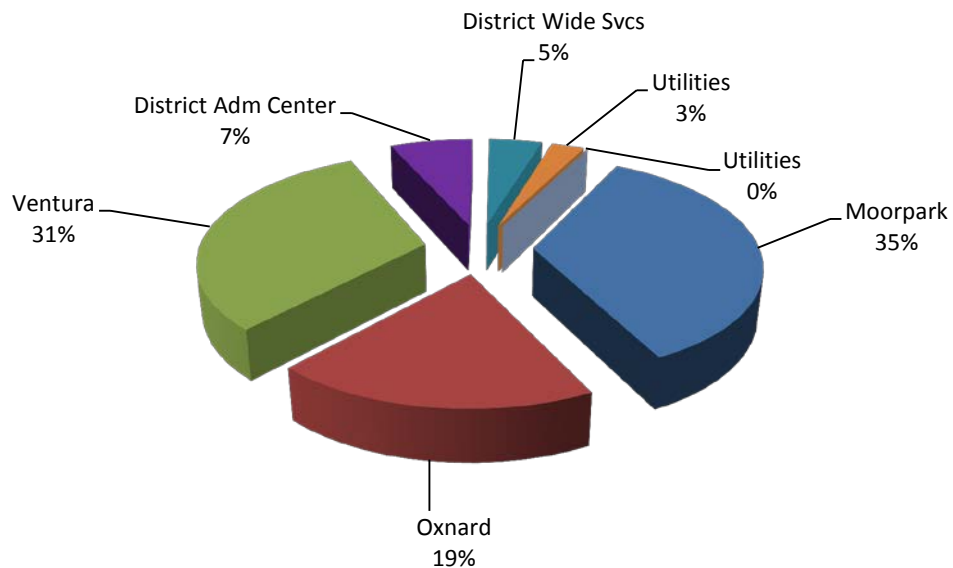
EDUCATION PROTECTION ACT (EPA) FUNDS \*

|             |                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET |
|-------------|-----------------------------|-------------------------------|-----------------------------------|-------------------------------|
| 8000        | REVENUES                    | 21,050,426                    | 21,454,938                        | 20,033,985                    |
| 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

|                           | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* |
|---------------------------|-------------------------------|-----------------------------------|--------------------------------|
| MOORPARK                  | 51,010,470                    | 49,990,261                        | 54,203,937                     |
| OXNARD                    | 28,082,104                    | 27,520,588                        | 29,743,820                     |
| VENTURA                   | 45,976,430                    | 45,056,901                        | 48,372,019                     |
| DISTRICT ADM CENTER       | 10,434,181                    | 10,229,267                        | 10,782,798                     |
| DISTRICTWIDE SVCS         | 6,952,046                     | 6,073,071                         | 6,894,329                      |
| UTILITIES                 | 4,255,000                     | 3,674,445                         | 4,255,000                      |
| INFRASTRUCTURE            | -                             | 6,096,184                         | -                              |
| <b>TOTAL EXPENDITURES</b> | <b>146,710,231</b>            | <b>148,640,717</b>                | <b>154,251,904</b>             |

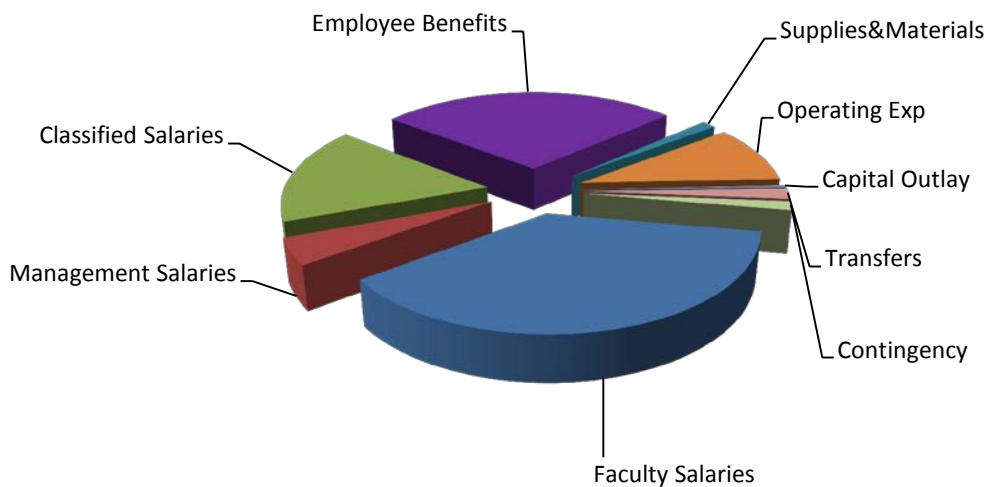


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**ALL LOCATIONS**

|      |                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|------|-----------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| 1000 | FACULTY SALARIES            | 57,049,245                    | 58,256,612                        | 57,337,832                     | 37.2%                         |
| 2000 | MANAGEMENT SALARIES         | 6,538,052                     | 6,787,859                         | 6,780,199                      | 4.4%                          |
| 2000 | CLASSIFIED SALARIES         | 24,272,234                    | 23,626,003                        | 25,101,404                     | 16.3%                         |
| 3000 | EMPLOYEE BENEFITS           | 38,648,771                    | 38,498,035                        | 42,986,541                     | 27.9%                         |
|      | SALARY & BENEFIT SUBTOTAL   | 126,508,303                   | 127,168,509                       | 132,205,976                    | 85.7%                         |
| 4000 | SUPPLIES & MATERIALS        | 2,561,013                     | 1,926,255                         | 2,007,826                      | 1.3%                          |
| 5000 | OPERATING EXP               | 14,237,985                    | 12,076,182                        | 14,788,124                     | 9.6%                          |
| 6000 | CAPITAL OUTLAY              | 571,823                       | 660,046                           | 394,601                        | 0.3%                          |
| 7000 | TRANSFERS                   | 1,478,232                     | 6,809,725                         | 2,685,353                      | 1.7%                          |
| 7999 | CONTINGENCY                 | 1,352,875                     | 0                                 | 2,170,024                      | 1.5%                          |
|      | DIRECT EXPENDITURE SUBTOTAL | 20,201,929                    | 21,472,208                        | 22,045,927                     | 14.3%                         |
|      | TOTAL EXPENDITURES          | 146,710,231                   | 148,640,717                       | 154,251,904                    | 100.0%                        |

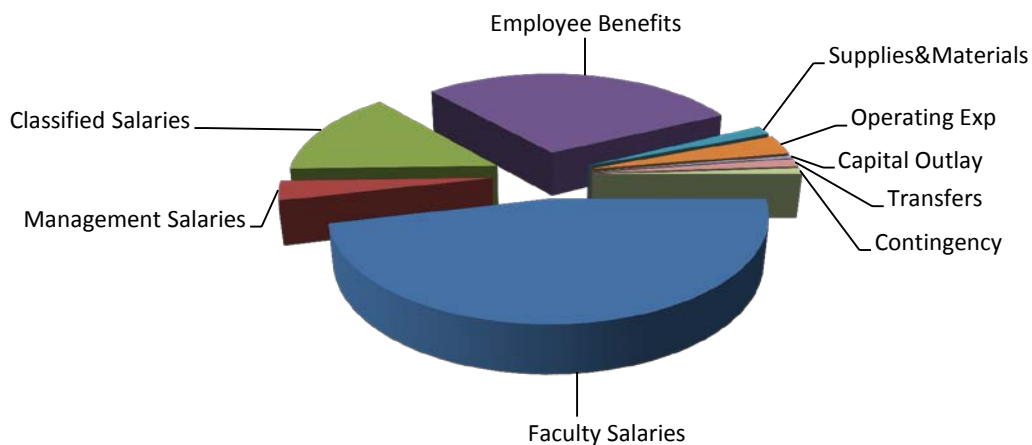


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**MOORPARK COLLEGE**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| 1000 FACULTY SALARIES       | 23,607,625                    | 23,909,455                        | 25,169,656                     | 46.4%                         |
| 2000 MANAGEMENT SALARIES    | 1,623,374                     | 1,720,249                         | 1,682,316                      | 3.1%                          |
| 2000 CLASSIFIED SALARIES    | 7,270,987                     | 6,924,432                         | 7,596,802                      | 14.0%                         |
| 3000 EMPLOYEE BENEFITS      | 13,892,547                    | 14,000,588                        | 15,813,183                     | 29.2%                         |
| SALARY & BENEFIT SUBTOTAL   | 46,394,533                    | 46,554,724                        | 50,261,957                     | 92.7%                         |
| 4000 SUPPLIES & MATERIALS   | 943,916                       | 858,079                           | 800,720                        | 1.5%                          |
| 5000 OPERATING EXP          | 1,604,425                     | 1,274,116                         | 1,686,279                      | 3.1%                          |
| 6000 CAPITAL OUTLAY         | 342,596                       | 340,311                           | 203,305                        | 0.4%                          |
| 7000 TRANSFERS              | 1,225,000                     | 963,031                           | 686,676                        | 1.3%                          |
| 7999 CONTINGENCY            | 500,000                       |                                   | 565,000                        | 1.0%                          |
| DIRECT EXPENDITURE SUBTOTAL | 4,615,937                     | 3,435,537                         | 3,941,980                      | 7.3%                          |
| TOTAL BUDGETED EXPENDITURES | 51,010,470                    | 49,990,261                        | 54,203,937                     | 100.0%                        |

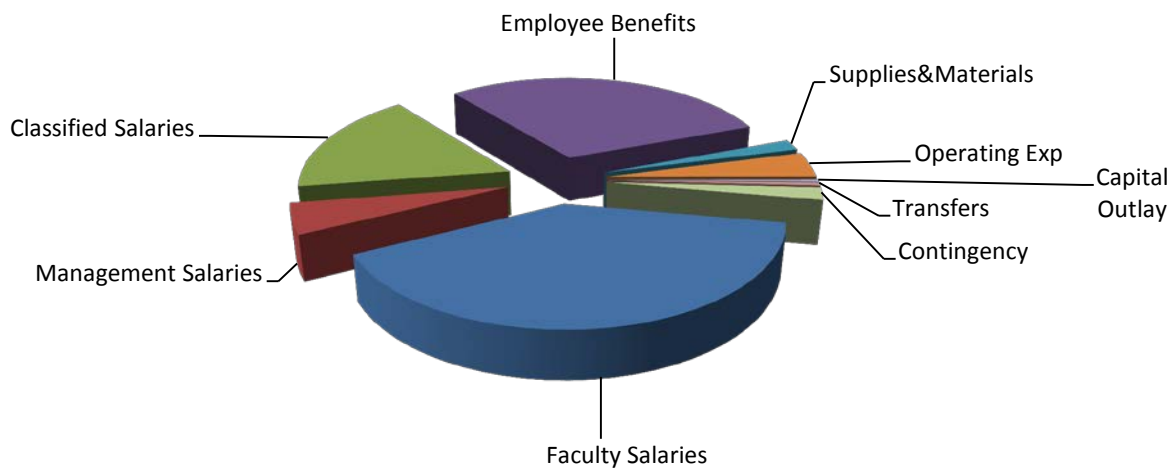


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**OXNARD COLLEGE**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| 1000 FACULTY SALARIES       | 11,365,188                    | 11,889,458                        | 11,859,907                     | 39.9%                         |
| 2000 MANAGEMENT SALARIES    | 1,362,946                     | 1,383,426                         | 1,448,050                      | 4.9%                          |
| 2000 CLASSIFIED SALARIES    | 5,077,022                     | 4,815,551                         | 4,989,656                      | 16.8%                         |
| 3000 EMPLOYEE BENEFITS      | 8,118,667                     | 8,166,491                         | 8,902,118                      | 29.9%                         |
| SALARY & BENEFIT SUBTOTAL   | 25,923,823                    | 26,254,926                        | 27,199,730                     | 91.4%                         |
| 4000 SUPPLIES & MATERIALS   | 790,352                       | 518,547                           | 513,992                        | 1.7%                          |
| 5000 OPERATING EXP          | 1,060,729                     | 940,896                           | 1,194,890                      | 4.0%                          |
| 6000 CAPITAL OUTLAY         | 188,952                       | 98,533                            | 106,785                        | 0.4%                          |
| 7000 TRANSFERS              | (434,491)                     | (292,314)                         | 142,929                        | 0.5%                          |
| 7999 CONTINGENCY            | 552,739                       | -                                 | 585,495                        | 2.0%                          |
| DIRECT EXPENDITURE SUBTOTAL | 2,158,281                     | 1,265,662                         | 2,544,090                      | 8.6%                          |
| TOTAL BUDGETED EXPENDITURES | 28,082,104                    | 27,520,588                        | 29,743,820                     | 100.0%                        |

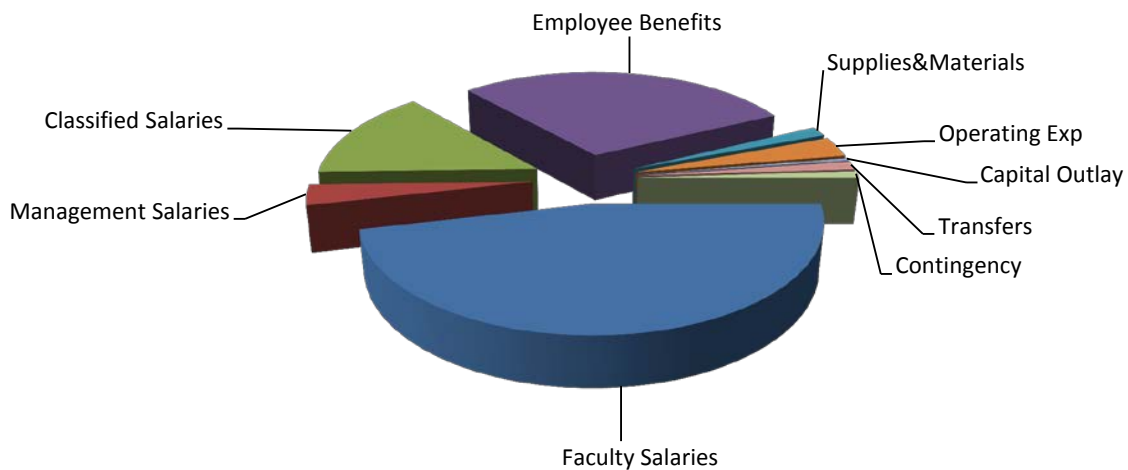


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**VENTURA COLLEGE**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| 1000 FACULTY SALARIES       | 22,076,432                    | 22,457,699                        | 20,308,269                     | 42.0%                         |
| 2000 MANAGEMENT SALARIES    | 1,875,480                     | 1,856,219                         | 1,849,921                      | 3.8%                          |
| 2000 CLASSIFIED SALARIES    | 7,536,630                     | 7,546,042                         | 7,967,768                      | 16.5%                         |
| 3000 EMPLOYEE BENEFITS      | 13,258,210                    | 13,033,394                        | 14,689,187                     | 30.4%                         |
| SALARY & BENEFIT SUBTOTAL   | 44,746,752                    | 44,893,354                        | 44,815,145                     | 92.6%                         |
| 4000 SUPPLIES & MATERIALS   | 522,102                       | 470,169                           | 610,762                        | 1.3%                          |
| 5000 OPERATING EXP          | 1,404,970                     | 1,337,319                         | 1,577,187                      | 3.3%                          |
| 6000 CAPITAL OUTLAY         | 36,652                        | 82,727                            | 18,110                         | 0.0%                          |
| 7000 TRANSFERS              | (734,045)                     | (1,726,668)                       | 431,286                        | 0.9%                          |
| 7999 CONTINGENCY            | -                             | -                                 | 919,529                        | 1.9%                          |
| DIRECT EXPENDITURE SUBTOTAL | 1,229,678                     | 163,547                           | 3,556,874                      | 7.4%                          |
| TOTAL BUDGETED EXPENDITURES | 45,976,430                    | 45,056,901                        | 48,372,019                     | 100.0%                        |

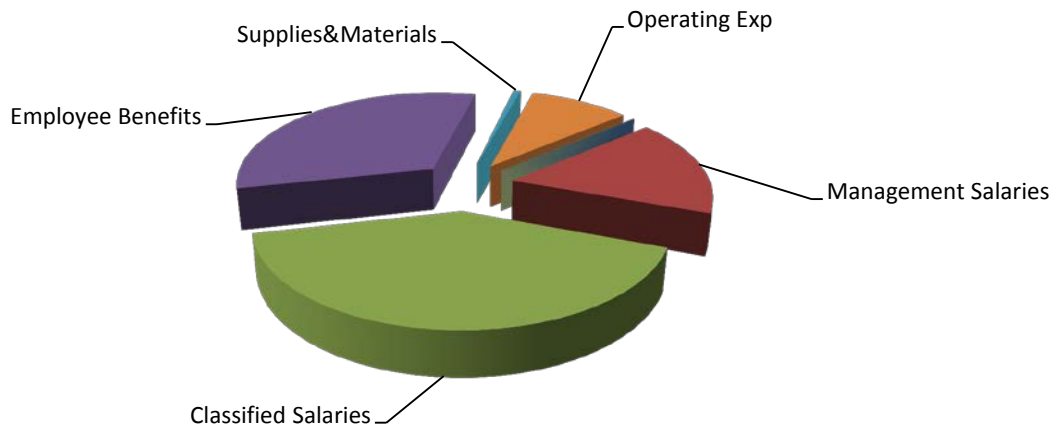


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| 1000 FACULTY SALARIES       | -                             | -                                 | -                              | 0.0%                          |
| 2000 MANAGEMENT SALARIES    | 1,590,442                     | 1,709,153                         | 1,799,913                      | 16.7%                         |
| 2000 CLASSIFIED SALARIES    | 4,248,260                     | 4,136,929                         | 4,418,079                      | 41.0%                         |
| 3000 EMPLOYEE BENEFITS      | 3,223,113                     | 3,131,240                         | 3,457,632                      | 32.1%                         |
| SALARY & BENEFIT SUBTOTAL   | 9,061,816                     | 8,977,322                         | 9,675,624                      | 89.7%                         |
| 4000 SUPPLIES & MATERIALS   | 256,172                       | 66,126                            | 75,150                         | 0.7%                          |
| 5000 OPERATING EXP          | 913,058                       | 744,670                           | 1,029,324                      | 9.5%                          |
| 6000 CAPITAL OUTLAY         | 3,000                         | 74,846                            | 2,700                          | 0.0%                          |
| 7000 TRANSFERS              | -                             | 366,303                           | -                              | 0.0%                          |
| 7999 CONTINGENCY            | 200,136                       | -                                 | -                              | 0.0%                          |
| DIRECT EXPENDITURE SUBTOTAL | 1,372,365                     | 1,251,945                         | 1,107,174                      | 10.3%                         |
| TOTAL BUDGETED EXPENDITURES | 10,434,181                    | 10,229,267                        | 10,782,798                     | 100.0%                        |



\* Includes site carryover funds.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICTWIDE SERVICES**

|                                  | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET | PERCENT OF<br>TOTAL<br>BUDGET |
|----------------------------------|-------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| 1000 FACULTY SALARIES            | -                             | -                                 | -                             | 0.0%                          |
| 2000 MANAGEMENT SALARIES         | 85,809                        | 118,812                           | -                             | 0.0%                          |
| 2000 BOARD, COMMISSIONERS, OTHER | 139,336                       | 203,049                           | 129,100                       | 1.9%                          |
| 3000 EMPLOYEE BENEFITS           | 156,234                       | 166,323                           | 124,421                       | 1.8%                          |
| SALARY & BENEFIT SUBTOTAL        | 381,379                       | 488,184                           | 253,521                       | 3.7%                          |
| 4000 SUPPLIES & MATERIALS        | 48,471                        | 13,334                            | 7,202                         | 0.1%                          |
| 5000 OPERATING EXP               | 4,999,805                     | 4,104,734                         | 5,045,445 <sup>[1]</sup>      | 73.2%                         |
| 6000 CAPITAL OUTLAY              | 623                           | 63,629                            | 63,700                        | 0.9%                          |
| 7000 TRANSFERS                   | 1,421,768                     | 1,403,190                         | 1,424,462 <sup>[2]</sup>      | 20.7%                         |
| 7999 CONTINGENCY                 | 100,000                       | -                                 | 100,000                       | 1.5%                          |
| DIRECT EXPENDITURE SUBTOTAL      | 6,570,667                     | 5,584,887                         | 6,640,809                     | 96.3%                         |
| TOTAL BUDGETED EXPENDITURES      | 6,952,046                     | 6,073,071                         | 6,894,329                     | 100.0%                        |

[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**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|-------------------------------|
| 5000 OPERATING EXP          | 4,255,000                     | 3,674,445                         | 4,255,000                     |
| DIRECT EXPENDITURE SUBTOTAL | 4,255,000                     | 3,674,445                         | 4,255,000                     |
| TOTAL BUDGETED EXPENDITURES | 4,255,000                     | 3,674,445                         | 4,255,000                     |

**INFRASTRUCTURE**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL<br>EXPENDITURES | 2016-17<br>ADOPTION<br>BUDGET |
|-----------------------------|-------------------------------|-----------------------------------|-------------------------------|
| 7000 TRANSFERS              | 0                             | 6,096,184                         | 0                             |
| DIRECT EXPENDITURE SUBTOTAL | 0                             | 6,096,184                         | 0                             |
| TOTAL BUDGETED EXPENDITURES | 0                             | 6,096,184                         | 0                             |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**RESERVES**

|  | 2015-16<br>ADOPTION<br>BUDGET | 2016-17<br>ADOPTION<br>BUDGET |
|--|-------------------------------|-------------------------------|
|  | <u>                    </u>   | <u>                    </u>   |
| Board Designated                         |                               |                               |
| State Required Minimum 5%                | 7,991,634                     | 9,215,676                     |
| Revenue Shortfall Contingency            | 5,000,000                     | 5,000,000                     |
| Distributed Marketing                    | 400,000                       | 0                             |
| Emergency Preparedness                   | 2,000,000                     | 0                             |
| State Teachers' Retirement System (STRS) | 1,000,000                     | 1,000,000                     |
| Energy Efficiency                        | 1,400,000                     | 1,400,000                     |
| Enrollment Growth                        | 1,000,000                     | 0                             |
| Unallocated                              | <u>6,648,593</u>              | <u>9,899,926</u>              |
|  | <u>25,440,227</u>             | <u>26,515,602</u>             |

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**



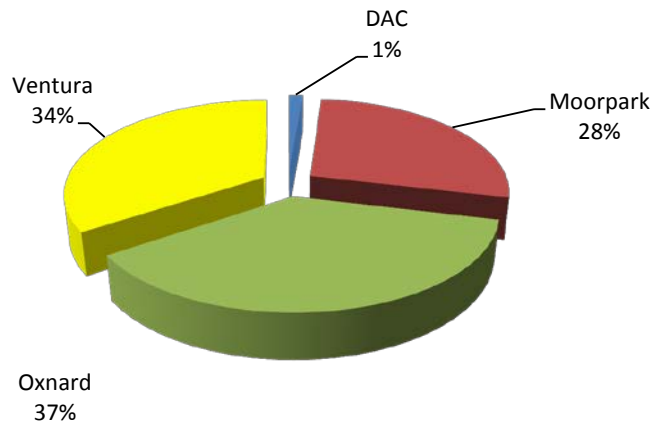
**GENERAL FUND DESIGNATED**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

|                              | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL           | 2016-17<br>ADOPTION<br>BUDGET |
|------------------------------|-------------------------------|-----------------------------|-------------------------------|
| 8000 REVENUES <sup>[a]</sup> | 3,134,000                     | -                           | 1,649,000                     |
| 1000 FACULTY SALARIES        | -                             | -                           | -                             |
| 2000 CLASSIFIED SALARIES     | -                             | -                           | -                             |
| 3000 EMPLOYEE BENEFITS       | -                             | -                           | -                             |
| SALARY & BENEFIT SUBTOTAL    | -                             | -                           | -                             |
| 4000 SUPPLIES & MATERIALS    | 1,296,450                     | 140,683                     | 1,339,886                     |
| 5000 OTHER OPERATING EXP     | 2,652,370                     | 76,838                      | 8,168,799                     |
| 6000 CAPITAL OUTLAY          | 2,566,025                     | 898,851                     | 5,267,358                     |
| 7000 TRANSFERS (IN)/OUT      | -                             | (11,458,702) <sup>[b]</sup> | 134,225                       |
| <b>TOTAL EXPENDITURES</b>    | <b>6,514,846</b>              | <b>(10,342,330)</b>         | <b>14,910,268</b>             |
| Net Change Fund Balance      |                               |                             | (13,261,268)                  |
| Beginning Fund Balance       |                               |                             | 16,857,177                    |
| Ending Fund Balance          |                               |                             | 3,595,909                     |

**Expenditure Budget by Site**



<sup>[a]</sup> Revenue is not available for expenditures until the year after it is earned.

<sup>[b]</sup> Transfer in from General fund according to infrastructure allocation guidelines.

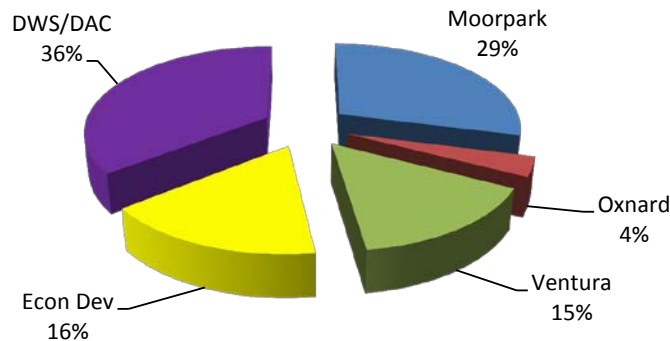
See Appendix A-4 for detail.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

|                           | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL | 2016-17<br>ADOPTION<br>BUDGET |
|---------------------------|-------------------------------|-------------------|-------------------------------|
| 8000 REVENUES             | 4,749,134                     | 4,280,538         | 4,823,705                     |
| 1000 FACULTY SALARIES     | 3,600                         | 4,354             | 7,652                         |
| 2000 MANAGEMENT SALARIES  | 81,894                        | 59,894            | 88,988                        |
| 2000 CLASSIFIED SALARIES  | 843,576                       | 838,959           | 880,208                       |
| 3000 EMPLOYEE BENEFITS    | 412,815                       | 432,948           | 402,837                       |
| SALARY & BENEFIT SUBTOTAL | 1,341,885                     | 1,336,155         | 1,379,685                     |
| 4000 SUPPLIES & MATERIALS | 429,231                       | 214,043           | 420,023                       |
| 5000 OTHER OPERATING EXP  | 3,679,986                     | 1,472,590         | 3,239,645                     |
| 6000 CAPITAL OUTLAY       | 45,847                        | 13,608            | 5,039,841                     |
| 7000 TRANSFERS IN/OUT     | 3,958,297                     | (3,956,063)       | 4,778,258                     |
| TOTAL EXPENDITURES        | 9,455,246                     | (919,667)         | 14,857,452                    |
| Net Change Fund Balance   |                               |                   | (10,033,747)                  |
| Beginning Fund Balance    |                               |                   | 14,719,712                    |
| Ending Fund Balance       |                               |                   | 4,685,965                     |

**Expenditure Budget by Site**



**2016-2017**

**ADOPTION BUDGET**



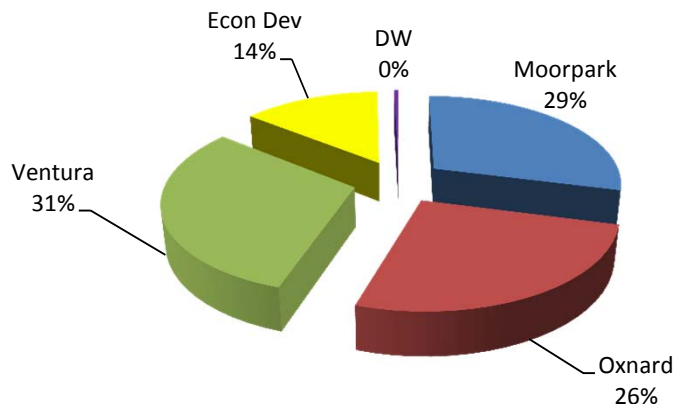
**GENERAL FUND RESTRICTED**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED

**FUND 12x BY MAJOR OBJECT**

|                           | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL | 2016-17<br>ADOPTION<br>BUDGET |
|---------------------------|-------------------------------|-------------------|-------------------------------|
| 8000 REVENUES             | 32,922,292                    | 27,529,704        | 42,785,729                    |
| 1000 FACULTY SALARIES     | 4,543,959                     | 4,689,847         | 6,793,834                     |
| 2000 CLASSIFIED SALARIES  | 8,006,665                     | 7,357,546         | 9,744,939                     |
| 3000 EMPLOYEE BENEFITS    | 3,966,851                     | 3,903,659         | 5,660,170                     |
| SALARY & BENEFIT SUBTOTAL | 16,517,476                    | 15,951,051        | 22,198,943                    |
| 4000 SUPPLIES & MATERIALS | 4,515,061                     | 1,654,629         | 5,187,023                     |
| 5000 OTHER OPERATING EXP  | 8,867,845                     | 5,751,550         | 9,714,399                     |
| 6000 CAPITAL OUTLAY       | 2,567,514                     | 2,307,978         | 3,851,355                     |
| 7000 TRANSFERS IN/OUT     | 473,991                       | 1,898,847         | 1,842,784                     |
| TOTAL EXPENDITURES        | 32,941,885                    | 27,564,055        | 42,794,504                    |
| Net Change Fund Balance   |                               |                   | (8,775)                       |
| Beginning Fund Balance    |                               |                   | 384,359                       |
| Ending Fund Balance       |                               |                   | 375,584                       |

**Expenditure Budget by Site**



See Appendix A-5 for detail.



**2016-2017**

**ADOPTION BUDGET**



**PARKING SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 PARKING SERVICES FUND  
 FUND 124

|   | CAMPUS POLICE     |                   | PARKING LOTS      |                   | TOTAL             |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 |
| BEGINNING BALANCE                       | 739,472           | 582,208           | (4,272)           | 445               | 735,200           | 582,653           |
| REVENUES                                |                   |                   |                   |                   |                   |                   |
| Parking Fees - Permits                  | 593,152           | 620,000           | 197,717           | 207,000           | 790,869           | 827,000           |
| Parking Fees - Permits BOGW             | 451,356           | 450,000           | -                 | -                 | 451,356           | 450,000           |
| Parking Fees - Daily/Coin               | 788,163           | 775,000           | -                 | -                 | 788,163           | 775,000           |
| Parking and Traffic Fines               | 350,733           | 360,000           | -                 | -                 | 350,733           | 360,000           |
| Other Local Revenues/Fees               | 335               | 500               | -                 | -                 | 335               | 500               |
| Interfund Transfer In from General Fund | 654,768           | 654,768           | -                 | -                 | 654,768           | 654,768           |
| TOTAL REVENUES                          | 2,838,506         | 2,860,268         | 197,717           | 207,000           | 3,036,223         | 3,067,268         |
| TOTAL FUNDS AVAILABLE                   | 3,577,978         | 3,442,476         | 193,445           | 207,445           | 3,771,423         | 3,649,921         |
| EXPENDITURES                            |                   |                   |                   |                   |                   |                   |
| Classified Salaries                     | 1,777,372         | 1,774,246         | -                 | -                 | 1,777,372         | 1,774,246         |
| Employee Benefits                       | 812,557           | 879,515           | -                 | -                 | 812,557           | 879,515           |
| Supplies and Materials                  | 37,000            | 47,350            | -                 | -                 | 37,000            | 47,350            |
| Operating Expenditures                  | 277,485           | 282,532           | -                 | -                 | 277,485           | 282,532           |
| Capital Outlay                          | 91,357            | 15,250            | -                 | -                 | 91,357            | 15,250            |
| Interfund Transfer Out - [a]            | -                 | -                 | 193,000           | 200,000           | 193,000           | 200,000           |
| TOTAL EXPENDITURES                      | 2,995,770         | 2,998,893         | 193,000           | 200,000           | 3,188,770         | 3,198,893         |
| PROJECTED ENDING BALANCE                | 582,208           | 443,583           | 445               | 7,445             | 582,653           | 451,028           |

[a] - Transfer to Capital Projects Fund for parking lot maintenance/lighting/slurry capital outlay projects .

**2016-2017**

**ADOPTION BUDGET**



**HEALTH SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

|                                  | MOORPARK          |                   | OXNARD            |                   | VENTURA           |                   | TOTAL             |                   |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 |
| BEGINNING FUND BALANCE           | 1,749,864         | 1,685,354         | 892,185           | 813,573           | 1,276,418         | 1,171,632         | 5,191,733         | 4,943,825         |
| REVENUES                         |                   |                   |                   |                   |                   |                   |                   |                   |
| State Mandated Costs-Block Grant | 98,003            | 93,000            | 47,365            | 45,000            | 88,804            | 89,000            | 234,172           | 227,000           |
| Student Health Fees              | 642,533           | 650,000           | 278,736           | 272,000           | 555,660           | 610,000           | 1,476,929         | 1,532,000         |
| Other Student Charges            | 26,323            | 33,750            | 20,891            | 17,000            | 27,445            | 25,000            | 74,659            | 75,750            |
| Other Income                     | 11,086            | 4,500             | 6,128             | 1,000             | 12,048            | -                 | 29,262            | 5,500             |
| TOTAL REVENUES                   | 777,945           | 781,250           | 353,120           | 335,000           | 683,957           | 724,000           | 1,815,022         | 1,840,250         |
| EXPENDITURES                     |                   |                   |                   |                   |                   |                   |                   |                   |
| Academic Salaries                | 131,655           | 134,908           | 85,799            | 91,058            | 115,928           | 123,910           | 333,382           | 349,876           |
| Classified Salaries              | 359,942           | 378,200           | 158,831           | 111,446           | 255,161           | 269,604           | 773,934           | 759,250           |
| Employee Benefits                | 209,126           | 212,401           | 101,442           | 100,465           | 227,276           | 237,301           | 537,844           | 550,167           |
| Supplies & Materials             | 38,820            | 36,000            | 28,501            | 28,466            | 43,912            | 61,592            | 111,233           | 126,058           |
| Operating Expenses               | 102,141           | 111,950           | 57,159            | 73,215            | 143,845           | 367,783           | 303,145           | 552,948           |
| Capital Outlay                   | 771               | -                 | -                 | 1,500             | 2,621             | 15,700            | 3,392             | 17,200            |
| TOTAL EXPENDITURES               | 842,455           | 873,459           | 431,732           | 406,150           | 788,743           | 1,075,890         | 2,062,930         | 2,355,499         |
| OPERATING SURPLUS(DEFICIT)       | (64,510)          | (92,209)          | (78,612)          | (71,150)          | (104,786)         | (351,890)         | (247,908)         | (515,249)         |
| INTRAFUND TRANSFER IN(OUT)       | -                 | -                 | -                 | -                 | -                 | 351,890           | -                 | 351,890           |
| ENDING FUND BALANCE              | 1,685,354         | 1,593,145         | 813,573           | 742,423           | 1,171,632         | 1,171,632         | 4,943,825         | 4,780,466         |

**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

|                                    | OXNARD            |                   |
|------------------------------------|-------------------|-------------------|
|                                    | Actual<br>2015-16 | Budget<br>2016-17 |
| BEGINNING BALANCE                  | 122,832           | 121,293           |
| REVENUES                           |                   |                   |
| Food Sales                         | 148,370           | 134,000           |
| Catering Sales                     | 37,120            | 32,000            |
| Interfund Transfer In              | -                 | -                 |
| TOTAL REVENUES                     | 185,490           | 166,000           |
| TOTAL FUNDS AVAILABLE              | 308,322           | 287,293           |
| EXPENDITURES                       |                   |                   |
| Classified Salaries                | 10,759            | 11,339            |
| Employee Benefits                  | 7,353             | 7,781             |
| Students                           | 7,233             | 5,093             |
| Supplies and Materials             | 547               | 1,800             |
| Operating Expenditures             | 13,137            | 13,920            |
| Capital Outlay                     | -                 | -                 |
| Interfund Transfer Out (Purchases) | 148,000           | 125,000           |
| TOTAL EXPENDITURES                 | 187,029           | 164,933           |
| PROJECTED ENDING BALANCE           | 121,293           | 122,360 *         |

\* any surplus will be transferred to the General Fund CRM instructional program in the following year.

**2016-2017**

**ADOPTION BUDGET**



**CHILD DEVELOPMENT FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
CHILD CARE CENTER FUND  
FUNDS 33X

|                                      | MOORPARK          |                   | OXNARD            |                   | VENTURA           |                   | TOTAL             |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                      | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 | Actual<br>2015-16 | Budget<br>2016-17 |
| BEGINNING FUND BALANCE               | 157,879           | 199,150           | 83,764            | -                 | 17,304            | 45,539            | 258,947           | 244,689           |
| REVENUES                             |                   |                   |                   |                   |                   |                   |                   |                   |
| Child Care Tax Bailout Apportionment | 31,899            | 31,899            | -                 | -                 | 31,899            | 31,899            | 63,798            | 63,798            |
| Child Care Fees                      | 335,735           | 343,000           | -                 | -                 | 196,535           | 200,000           | 532,270           | 543,000           |
| Child Care Fees-paid by grants/aid   | (10)              | -                 | -                 | -                 | -                 | -                 | (10)              | -                 |
| Child Care Fees-paid by others       | -                 | -                 | -                 | -                 | 36,686            | 27,000            | 36,686            | 27,000            |
| Other Revenue                        | -                 | -                 | -                 | -                 | 8,104             | -                 | 8,104             | -                 |
| TOTAL REVENUES                       | 367,624           | 374,899           | -                 | -                 | 273,224           | 258,899           | 640,848           | 633,798           |
| EXPENDITURES                         |                   |                   |                   |                   |                   |                   |                   |                   |
| Classified Salaries                  | 236,322           | 200,386           | -                 | -                 | 202,963           | 237,971           | 439,285           | 438,357           |
| Employee Benefits                    | 72,024            | 86,636            | -                 | -                 | 81,854            | 99,699            | 153,878           | 186,335           |
| Supplies & Materials                 | 6,560             | 13,500            | -                 | -                 | 8,113             | 5,000             | 14,673            | 18,500            |
| Operating Expenses                   | 11,447            | 15,050            | -                 | -                 | 3,059             | 34,802            | 14,506            | 49,852            |
| Non Capital Outlay                   | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES                   | 326,353           | 315,572           | -                 | -                 | 295,989           | 377,472           | 622,342           | 693,044           |
| OPERATING INCOME (LOSS)              | 41,271            | 59,327            | -                 | -                 | (22,765)          | (118,573)         | 18,506            | (59,246)          |
| NON OPERATING REVENUES (EXPENSES)    |                   |                   |                   |                   |                   |                   |                   |                   |
| Capital Outlay                       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Transfers In / (Out)                 | -                 | -                 | (83,764)          | -                 | 51,000            | 118,573           | (32,764)          | 118,573           |
| TOTAL NON OPERATING REV// (EXP)      | -                 | -                 | (83,764)          | -                 | 51,000            | 118,573           | (32,764)          | 118,573           |
| NET CHANGE IN BALANCE                | 41,271            | 59,327            | (83,764)          | -                 | 28,235            | (0)               | (14,258)          | 59,327            |
| ENDING FUND BALANCE                  | 199,150           | 258,477           | -                 | -                 | 45,539            | 45,539            | 244,689           | 304,016           |



**2016-2017**

**ADOPTION BUDGET**



**FOOD SERVICE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
VENDING OPERATIONS  
FUND 52X

|                                       | MOORPARK           |                   | OXNARD             |                   | VENTURA            |                   | TOTAL              |                   |
|---------------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|
|                                       | Actuals<br>2015-16 | Budget<br>2016-17 | Actuals<br>2015-16 | Budget<br>2016-17 | Actuals<br>2015-16 | Budget<br>2016-17 | Actuals<br>2015-16 | Budget<br>2016-17 |
| BEGINNING FUND BALANCE                | 221,333            | 274,153           | 427,246            | 422,666           | 50,254             | 86,298            | 698,833            | 783,117           |
| REVENUE                               |                    |                   |                    |                   |                    |                   |                    |                   |
| Vending Commission                    | 61,075             | 65,000            | 20,420             | 23,000            | 40,710             | 38,000            | 122,205            | 126,000           |
| Other local income (Coke bonus pymt)  | -                  | 16,667            | -                  | 16,667            | -                  | 16,667            | -                  | 50,001            |
| TOTAL REVENUE                         | 61,075             | 81,667            | 20,420             | 39,667            | 40,710             | 54,667            | 122,205            | 176,001           |
| OPERATING EXPENDITURES                |                    |                   |                    |                   |                    |                   |                    |                   |
| Classified Salaries                   | -                  | -                 | -                  | -                 | -                  | -                 | -                  | -                 |
| Employee Benefits                     | -                  | -                 | -                  | -                 | -                  | -                 | -                  | -                 |
| Student Salaries and Benefits         | 7,734              | 8,149             | -                  | -                 | 4,455              | 5,093             | 12,189             | 13,242            |
| Supplies & Materials                  | 521                | 3,000             | -                  | -                 | -                  | 3,500             | 521                | 6,500             |
| Operating Expenses                    | -                  | 2,625             | -                  | -                 | 211                | -                 | 211                | 2,625             |
| TOTAL OPERATING EXPENDITURES          | 8,255              | 13,774            | -                  | -                 | 4,666              | 8,593             | 12,921             | 22,367            |
| OPERATING INCOME (LOSS) – FOODSERVICE | 52,820             | 67,893            | 20,420             | 39,667            | 36,044             | 46,074            | 109,284            | 153,634           |
| NON OPERATING EXPENSES                |                    |                   |                    |                   |                    |                   |                    |                   |
| Capital Outlay                        | -                  | -                 | -                  | -                 | -                  | -                 | -                  | -                 |
| Transfers In / (Out)                  | -                  | (160,000)         | (25,000)           | -                 | -                  | (46,074)          | (25,000)           | (206,074)         |
| TOTAL NON OPERATING EXPENSES          | -                  | 160,000           | 25,000             | -                 | -                  | 46,074            | 25,000             | 206,074           |
| NET CHANGE IN BALANCE                 | 52,820             | (92,107)          | (4,580)            | 39,667            | 36,044             | 0                 | 84,284             | (52,440)          |
| ENDING FUND BALANCE                   | 274,153            | 182,046           | 422,666            | 462,333           | 86,298             | 86,298            | 783,117            | 730,677           |

**2016-2017**

**ADOPTION BUDGET**



**INTERNAL SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

|                            | <u>2015-16<br/>Adoption Budget</u> | <u>2015-16<br/>Actuals</u> | <u>2016-17<br/>Adoption Budget</u> |
|----------------------------|------------------------------------|----------------------------|------------------------------------|
| BEGINNING BALANCE          | 1,111,135                          | 1,111,135                  | 1,130,897                          |
| REVENUES                   |                                    |                            |                                    |
| TRANSFERS FROM OTHER FUNDS | 75,000                             | 75,000                     | 75,000                             |
| FUND RECOVERY              | -                                  | -                          | -                                  |
| TOTAL FUNDS AVAILABLE      | 1,186,135                          | 1,186,135                  | 1,205,897                          |
| EXPENDITURES               |                                    |                            |                                    |
| SELF-INSURANCE COSTS       | 85,000                             | 53,447                     | 85,000                             |
| SETTLEMENTS                | 65,000                             | 1,791                      | 65,000                             |
| ENDING BALANCE             | 1,036,135                          | 1,130,897                  | 1,055,897                          |

FUND 612 - RETIREE HEALTH PAYMENT POOL

|                   | <u>2015-16<br/>Adoption Budget</u> | <u>2015-16<br/>Actuals</u> | <u>2016-17<br/>Adoption Budget</u> |
|-------------------|------------------------------------|----------------------------|------------------------------------|
| BEGINNING BALANCE | 2,145,869                          | 2,145,869                  | 2,535,272                          |
| REVENUES          | -                                  | 389,453                    | -                                  |
| EXPENDITURES      | -                                  | 50                         | -                                  |
| ENDING BALANCE    | 2,145,869                          | 2,535,272                  | 2,535,272                          |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

|                               | <u>2015-16<br/>Adoption Budget</u> | <u>2015-16<br/>Actuals</u> | <u>2016-17<br/>Adoption Budget</u> |
|-------------------------------|------------------------------------|----------------------------|------------------------------------|
| BEGINNING LIABILITY           | 707,007                            | 707,007                    | 734,991                            |
| INSTRUCTIONAL EXPENSE/BANKING | 112,000                            | 177,473                    | 150,000                            |
| USAGE                         | (147,000)                          | (149,489)                  | (120,000)                          |
| ENDING LIABILITY              | 672,007                            | 734,991                    | 764,991                            |

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

|  | <u>2015-16<br/>Adoption Budget</u> | <u>2015-16<br/>Actuals</u> | <u>2016-17<br/>Adoption Budget</u> |
|--|------------------------------------|----------------------------|------------------------------------|
| BEGINNING BALANCE                                | 913,483                            | 913,483                    | 128,313                            |
| TRANSFER IN (from all funds as fringe benefit %) | 13,819,176                         | 12,287,596                 | 13,529,361                         |
| EXPENDITURES (actual premiums)                   |                                    |                            |                                    |
| premiums   | 10,355,400                         | 12,572,766                 | 12,554,365                         |
| misc   | -                                  | -                          | -                                  |
| TRANSFER OUT (to irrevocable trust)              | 2,000,000                          | 500,000                    | 1,000,000                          |
| ENDING BALANCE                                   | 2,377,258                          | 128,313                    | 103,309                            |

(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**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

|                                  | CAL GRANTS | CARE    | EOPS    | FTSSG     | PELL       | SEOG    | NSL   | Direct Loans | TOTAL      |
|----------------------------------|------------|---------|---------|-----------|------------|---------|-------|--------------|------------|
| BEGINNING FUND BALANCE           | -          | -       | -       | -         | -          | -       | 5,209 | -            | 5,209      |
| REVENUES                         |            |         |         |           |            |         |       |              |            |
| Federal Income                   | -          | -       | -       | -         | 34,400,000 | 482,580 | -     | 3,823,000    | 38,705,580 |
| State Income                     | 3,066,000  | 112,081 | 201,915 | 1,192,983 | -          | -       | -     | -            | 4,572,979  |
| Local Income                     | -          | -       | -       | -         | -          | -       | 150   | -            | 150        |
| TOTAL REVENUES                   | 3,066,000  | 112,081 | 201,915 | 1,192,983 | 34,400,000 | 482,580 | 150   | 3,823,000    | 43,278,709 |
| TOTAL FUNDS AVAILABLE            | 3,066,000  | 112,081 | 201,915 | 1,192,983 | 34,400,000 | 482,580 | 5,359 | 3,823,000    | 43,283,918 |
| EXPENDITURES & OTHER OUTGO       |            |         |         |           |            |         |       |              |            |
| Transfers Out                    | -          | -       | -       | -         | -          | -       | 150   | -            | 150        |
| Student Financial Aid            | 3,066,000  | 112,081 | 201,915 | 1,192,983 | 34,400,000 | 482,580 | -     | 3,823,000    | 43,278,559 |
| TOTAL EXPENDITURES & OTHER OUTGO | 3,066,000  | 112,081 | 201,915 | 1,192,983 | 34,400,000 | 482,580 | 150   | 3,823,000    | 43,278,709 |
| ENDING FUND BALANCE              | -          | -       | -       | -         | -          | -       | 5,209 | -            | 5,209      |

(Does not include BOG Waivers)

**2016-2017**

**ADOPTION BUDGET**



**CAPITAL PROJECTS FUND**

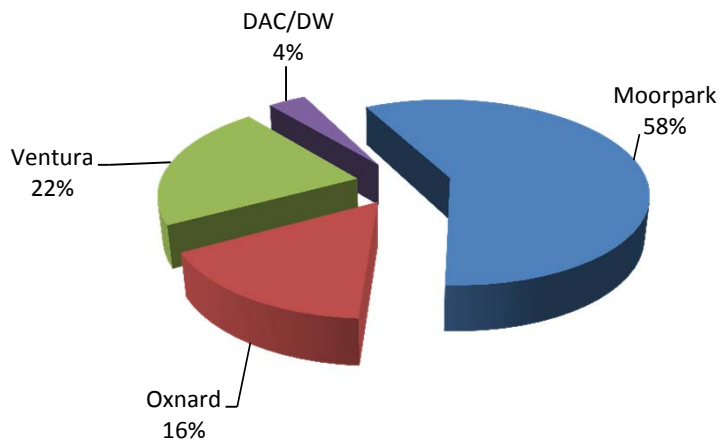


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

|                             | 2015-16<br>ADOPTION<br>BUDGET | 2015-16<br>ACTUAL | 2016-17<br>ADOPTION<br>BUDGET |
|-----------------------------|-------------------------------|-------------------|-------------------------------|
| 8000 REVENUES               | 5,254,533                     | 15,129,459        | 13,478,881                    |
| 1000 FACULTY SALARIES       | -                             | -                 | -                             |
| 2000 CLASSIFIED SALARIES    | -                             | -                 | -                             |
| 3000 EMPLOYEE BENEFITS      | -                             | -                 | -                             |
| SALARY & BENEFIT SUBTOTAL   | -                             | -                 | -                             |
| 4000 SUPPLIES & MATERIALS   | 69,659                        | 161,337           | 57,706                        |
| 5000 OTHER OPERATING EXP    | 681,040                       | 702,288           | 408,944                       |
| 6000 CAPITAL OUTLAY         | 38,525,324                    | 20,197,569        | 40,115,635                    |
| 7000 TRANSFERS IN/OUT       | 3,866,639                     | 3,901,717         | 740,552                       |
| TOTAL BUDGETED EXPENDITURES | 43,142,662                    | 24,962,911        | 41,322,837                    |

**Expenditure Budget by Site**



See Appendix A-6 for detail.

**2016-2017**

**ADOPTION BUDGET**



**APPENDICES**

**2016-2017**

**ADOPTION BUDGET**



**PROPOSITION 30 EPA EXPENDITURE REPORT**

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Prop 30 EPA Expenditure Report

For Actual Year: 2015-2016      District ID: 680      Name: Ventura Co Community College District

| Activity Classification   | Activity Code | Unrestricted                           |                                     |                          |               |
|---|---------------|--|-------------------------------------|--------------------------|---------------|
| Activity Classification   | Activity Code | Salaries and Benefits<br>(1000 - 3000) | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Total         |
| EPA Proceeds:   | 8630          | \$ 21,454,938                          |                                     |                          | 21,454,938    |
| Instructional Activities  | 0100-5900     | \$ 21,454,938                          |                                     |                          | \$ 21,454,938 |
| Other Support Activities (list below)   | 6XXX          |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
| <b>Total Expenditures for EPA*</b>  |               | 21,454,938                             | 0                                   | 0                        | 21,454,938    |
| Revenues less Expenditures  |               |  |                                     |                          | 0             |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
| <b>*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.</b> |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |
|   |               |  |                                     |                          |               |

**2016-2017**

**ADOPTION BUDGET**



**GENERAL FUND HISTORICAL  
EXPENDITURES AND HEADCOUNTS**

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Ventura County Community College District  
General Fund - Unrestricted (Fund 111)  
10 Year Historical Results

|                            |               | <u>FY07</u>        |              | <u>FY08</u>        |              | <u>FY09</u>        |              | <u>FY10</u>        |              | <u>FY11</u>        |              |
|----------------------------|---------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| FTES                       |               |                    |              |                    |              |                    |              |                    |              |                    |              |
|                            | <i>funded</i> | 24,813             |              | 26,381             |              | 26,847             |              | 25,841             |              | 26,530             |              |
|                            | <i>actual</i> | 24,813             |              | 26,381             |              | 29,348             |              | 29,218             |              | 27,333             |              |
| <b>Revenue</b>             |               | <b>127,105,471</b> |              | <b>136,167,317</b> |              | <b>140,905,801</b> |              | <b>136,316,095</b> |              | <b>137,799,108</b> |              |
| Faculty                    |               |                    |              |                    |              |                    |              |                    |              |                    |              |
| salary                     |               | 51,776,145         |              | 57,469,055         |              | 58,455,912         |              | 57,691,334         |              | 55,236,772         |              |
| payroll driven             |               | 5,742,940          |              | 6,133,202          |              | 6,295,263          |              | 6,221,260          |              | 6,168,478          |              |
| health & welfare           |               | 4,915,309          |              | 4,747,383          |              | 5,007,471          |              | 5,706,317          |              | 5,522,753          |              |
| Retiree/HRL                |               | 3,139,174          |              | 3,630,377          |              | 3,540,681          |              | 3,549,716          |              | 3,873,271          |              |
| Total Faculty              |               | 65,573,569         | 53.4%        | 71,980,017         | 53.3%        | 73,299,328         | 54.4%        | 73,168,627         | 54.6%        | 70,801,273         | 52.8%        |
| Management                 |               |                    |              |                    |              |                    |              |                    |              |                    |              |
| salary                     |               | 4,672,873          |              | 5,572,392          |              | 6,655,537          |              | 6,208,087          |              | 5,862,297          |              |
| payroll driven             |               | 563,519            |              | 677,673            |              | 881,744            |              | 868,171            |              | 872,155            |              |
| health & welfare           |               | 396,114            |              | 491,249            |              | 590,708            |              | 586,033            |              | 572,702            |              |
| Retiree/HRL                |               | 428,413            |              | 560,775            |              | 491,652            |              | 413,192            |              | 790,521            |              |
| Total Management           |               | 6,060,920          | 4.9%         | 7,302,089          | 5.4%         | 8,619,641          | 6.4%         | 8,075,483          | 6.0%         | 8,097,676          | 6.0%         |
| Classified                 |               |                    |              |                    |              |                    |              |                    |              |                    |              |
| salary                     |               | 15,317,074         |              | 16,478,408         |              | 18,497,984         |              | 18,191,742         |              | 17,470,685         |              |
| payroll driven             |               | 2,891,291          |              | 3,034,162          |              | 3,460,100          |              | 3,477,713          |              | 3,562,189          |              |
| health & welfare           |               | 3,354,433          |              | 3,698,598          |              | 3,979,132          |              | 4,111,490          |              | 4,098,897          |              |
| Retiree/HRL                |               | 2,554,642          |              | 2,298,501          |              | 2,283,600          |              | 2,218,482          |              | 2,417,697          |              |
| Total Classified           |               | 24,117,440         | 19.6%        | 25,509,668         | 18.9%        | 28,220,816         | 21.0%        | 27,999,428         | 20.9%        | 27,549,468         | 20.5%        |
| Sup/Conf/Other *           |               |                    |              |                    |              |                    |              |                    |              |                    |              |
| salary                     |               | 3,860,385          |              | 4,536,098          |              | 4,337,870          |              | 4,203,633          |              | 4,642,222          |              |
| payroll driven             |               | 562,283            |              | 620,691            |              | 611,777            |              | 614,536            |              | 694,240            |              |
| health & welfare           |               | 508,838            |              | 577,234            |              | 558,981            |              | 549,040            |              | 599,935            |              |
| Retiree/HRL                |               | 447,713            |              | 397,820            |              | 345,627            |              | 308,219            |              | 402,186            |              |
| Total Sup/Conf/Other       |               | 5,379,220          | 4.4%         | 6,131,843          | 4.5%         | 5,854,255          | 4.3%         | 5,675,428          | 4.2%         | 6,338,583          | 4.7%         |
| <b>Total Personnel Exp</b> |               | <b>101,131,149</b> | <b>82.4%</b> | <b>110,923,618</b> | <b>82.2%</b> | <b>115,994,039</b> | <b>86.1%</b> | <b>114,918,966</b> | <b>85.8%</b> | <b>112,787,000</b> | <b>84.1%</b> |
| Supplies & Materials       |               | 1,352,052          | 1.1%         | 1,775,660          | 1.3%         | 1,796,084          | 1.3%         | 1,669,622          | 1.2%         | 1,901,863          | 1.4%         |
| Other Expenditures         |               | 12,006,562         | 9.8%         | 13,128,649         | 9.7%         | 12,320,532         | 9.1%         | 12,219,128         | 9.1%         | 11,529,762         | 8.6%         |
| Capital Outlay             |               | 2,114,059          | 1.7%         | 927,669            | 0.7%         | 427,325            | 0.3%         | 334,672            | 0.2%         | 920,548            | 0.7%         |
| Other Outgo                |               | 6,146,291          | 5.0%         | 8,222,356          | 6.1%         | 4,139,816          | 3.1%         | 4,871,794          | 3.6%         | 7,044,453          | 5.2%         |
| <b>Total Direct Exp</b>    |               | <b>21,618,964</b>  | <b>17.6%</b> | <b>24,054,334</b>  | <b>17.8%</b> | <b>18,683,758</b>  | <b>13.9%</b> | <b>19,095,215</b>  | <b>14.2%</b> | <b>21,396,626</b>  | <b>15.9%</b> |
| <b>Total Expenditures</b>  |               | <b>122,750,113</b> |              | <b>134,977,952</b> |              | <b>134,677,798</b> |              | <b>134,014,181</b> |              | <b>134,183,627</b> |              |

| FY12               |              | FY13               |              | FY14               |              | FY15               |              | FY16               |              |
|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 24,391             |              | 24,700             |              | 25,311             |              | 26,023             |              | 26,468             |              |
| 26,458             |              | 25,036             |              | 25,311             |              | 26,023             |              | 26,468             |              |
| <b>126,182,001</b> |              | <b>126,524,926</b> |              | <b>137,426,786</b> |              | <b>142,464,149</b> |              | <b>151,545,609</b> |              |
| 53,292,636         |              | 50,239,973         |              | 52,895,931         |              | 55,876,356         |              | 58,256,612         |              |
| 6,493,334          |              | 5,967,982          |              | 5,713,480          |              | 6,395,354          |              | 7,059,295          |              |
| 5,882,413          |              | 6,806,471          |              | 6,991,472          |              | 7,464,146          |              | 7,650,009          |              |
| 5,445,051          |              | 6,130,543          |              | 6,538,570          |              | 6,596,222          |              | 7,297,090          |              |
| 71,113,435         | 54.1%        | 69,144,969         | 54.7%        | 72,139,452         | 54.4%        | 76,332,077         | 53.9%        | 80,263,006         | 54.0%        |
| 5,871,959          |              | 5,765,993          |              | 5,819,687          |              | 6,158,851          |              | 6,787,859          |              |
| 921,546            |              | 900,525            |              | 848,092            |              | 927,303            |              | 1,436,410          |              |
| 599,789            |              | 584,837            |              | 654,017            |              | 663,033            |              | 757,195            |              |
| 915,597            |              | 992,121            |              | 1,104,190          |              | 1,119,834          |              | 937,517            |              |
| 8,308,890          | 6.3%         | 8,243,476          | 6.5%         | 8,425,987          | 6.4%         | 8,869,022          | 6.3%         | 9,918,981          | 6.7%         |
| 16,304,500         |              | 14,806,466         |              | 16,083,503         |              | 16,917,257         |              | 17,914,992         |              |
| 3,546,161          |              | 3,213,658          |              | 3,307,067          |              | 3,565,458          |              | 3,833,211          |              |
| 4,024,525          |              | 3,728,686          |              | 4,251,854          |              | 4,221,804          |              | 4,708,006          |              |
| 2,554,574          |              | 2,474,329          |              | 2,915,306          |              | 3,043,983          |              | 2,647,951          |              |
| 26,429,761         | 20.1%        | 24,223,139         | 19.2%        | 26,557,730         | 20.0%        | 27,748,503         | 19.5%        | 29,104,160         | 19.5%        |
| 4,708,073          |              | 4,732,250          |              | 4,855,869          |              | 4,975,585          |              | 5,711,011          |              |
| 757,401            |              | 792,522            |              | 763,520            |              | 773,433            |              | 856,516            |              |
| 650,548            |              | 725,104            |              | 808,782            |              | 758,059            |              | 795,924            |              |
| 472,824            |              | 541,169            |              | 612,248            |              | 590,136            |              | 518,911            |              |
| 6,588,846          | 5.0%         | 6,791,044          | 5.4%         | 7,040,419          | 5.3%         | 7,097,213          | 5.0%         | 7,882,362          | 5.3%         |
| <b>112,440,932</b> | <b>85.5%</b> | <b>108,402,628</b> | <b>85.7%</b> | <b>114,163,587</b> | <b>86.1%</b> | <b>120,046,816</b> | <b>84.7%</b> | <b>127,168,509</b> | <b>85.6%</b> |
| 1,864,553          | 1.4%         | 1,714,340          | 1.4%         | 1,879,224          | 1.4%         | 1,802,137          | 1.3%         | 1,926,255          | 1.3%         |
| 11,283,434         | 8.6%         | 11,561,194         | 9.1%         | 11,754,761         | 8.9%         | 11,956,566         | 8.4%         | 12,076,182         | 8.1%         |
| 561,381            | 0.4%         | 645,889            | 0.5%         | 448,894            | 0.3%         | 596,108            | 0.4%         | 660,046            | 0.4%         |
| 5,410,247          | 4.1%         | 4,157,242          | 3.3%         | 4,407,215          | 3.3%         | 7,291,063          | 5.1%         | 6,809,725          | 4.6%         |
| <b>19,119,615</b>  | <b>14.5%</b> | <b>18,078,665</b>  | <b>14.3%</b> | <b>18,490,093</b>  | <b>13.9%</b> | <b>21,645,874</b>  | <b>15.3%</b> | <b>21,472,208</b>  | <b>14.4%</b> |
| <b>131,560,547</b> |              | <b>126,481,293</b> |              | <b>132,653,681</b> |              | <b>141,692,690</b> |              | <b>148,640,717</b> |              |



Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

| Total District                        | FY10               | FY11               | FY12               | FY13               | FY14               | FY15               | FY16               |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Admissions & Records                  | 2,105,558          | 1,987,447          | 1,919,076          | 1,746,533          | 1,929,540          | 1,976,126          | 1,923,759          |
| Ancillary Services                    | 2,506,887          | 2,696,553          | 1,757,776          | 1,347,427          | 1,355,084          | 1,463,975          | 1,415,237          |
| Auxiliary Services                    | 778,370            | 821,584            | 886,252            | 970,933            | 911,205            | 1,132,049          | 1,392,812          |
| Community Services & Economic Dev     | 1,949,057          | 1,588,186          | 1,561,425          | 1,056,558          | 861,422            | 845,954            | 809,042            |
| General Institutional Support Svcs    | 23,428,669         | 22,040,586         | 21,888,349         | 22,306,130         | 22,784,816         | 26,467,939         | 29,370,103         |
| Instructional                         | 72,146,655         | 69,419,794         | 68,775,153         | 66,127,079         | 69,922,917         | 74,758,697         | 83,643,605         |
| Instructional Administration          | 11,157,815         | 11,293,264         | 11,855,751         | 11,259,018         | 11,966,366         | 12,316,971         | 14,689,185         |
| Instructional Support Services        | 3,866,934          | 3,323,146          | 3,242,230          | 3,231,640          | 3,346,721          | 3,289,389          | 3,536,189          |
| Long-Term Debt & Other Financing      | 566,499            | 566,499            | 566,499            | 141,625            | -                  | 0.0%               | 0.0%               |
| Operation & Maintenance of Plant      | 12,495,462         | 13,086,827         | 12,932,493         | 12,740,848         | 13,572,028         | 14,148,948         | 14,398,525         |
| Physical Property And Related Acqui   | 18,937             | (109)              | -                  | 83,361             | 13,326             | 114,354            | 110,062            |
| Planning, Policymaking & Coordination | 2,964,021          | 2,630,575          | 2,562,144          | 2,658,072          | 2,758,226          | 3,190,565          | 3,584,775          |
| Student Counseling and Guidance       | 6,899,739          | 6,798,487          | 6,389,751          | 5,783,627          | 6,356,874          | 7,830,809          | 9,280,331          |
| Student Svcs Other                    | 14,528,113         | 12,353,833         | 11,218,984         | 11,512,960         | 13,109,057         | 14,064,231         | 15,945,222         |
| Transfer, Student Aid & Other Outgo   | 6,597,407          | 9,222,568          | 5,167,687          | 4,953,532          | (699,028)          | 6,787,009          | 11,401,285         |
| <b>Total</b>                          | <b>162,010,124</b> | <b>157,829,237</b> | <b>150,723,569</b> | <b>145,919,344</b> | <b>148,188,553</b> | <b>168,387,014</b> | <b>191,500,132</b> |

# Ventura County Community College District Employee Headcounts

|                            | FY07   | FY08   | FY09   | FY10   | FY11   | FY12   | FY13   | FY14   | FY15   | FY16   |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total CA Res FTES (actual) | 24,813 | 26,381 | 29,348 | 29,218 | 27,333 | 26,458 | 25,036 | 25,311 | 26,023 | 26,468 |
| Total CA Res FTES (funded) | 24,813 | 26,381 | 26,847 | 25,841 | 26,530 | 24,391 | 24,700 | 25,311 | 26,023 | 26,468 |

|   | Fall06     | Fall07     | Fall08     | Fall09     | Fall10     | Fall11     | Fall12     | Fall13     | Fall14     | Fall15     |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Full Time Academic <sup>1</sup>           | 386        | 398        | 417        | 398        | 395        | 392        | 381        | 379        | 388        | 399        |
| Part Time Academic (FTEF) <sup>2(a)</sup> | 414        | 437        | 428        | 382        | 339        | 323        | 314        | 324        | 326        | 358        |
| <b>Total Faculty (FTEF)</b>               | <b>800</b> | <b>835</b> | <b>845</b> | <b>780</b> | <b>734</b> | <b>715</b> | <b>695</b> | <b>703</b> | <b>714</b> | <b>757</b> |
| Management <sup>(b)</sup>                 | 40         | 47         | 56         | 54         | 46         | 46         | 45         | 41         | 44         | 46         |
| Supervisors <sup>(c)</sup>                | 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                                     | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| <b>Total Non Faculty <sup>3</sup></b>     | <b>540</b> | <b>555</b> | <b>595</b> | <b>574</b> | <b>535</b> | <b>512</b> | <b>464</b> | <b>484</b> | <b>470</b> | <b>489</b> |

<sup>a)</sup> Does not include extra hourly assignments for FT faculty

<sup>b)</sup> 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.

<sup>c)</sup> 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:

<sup>1</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District

<sup>2</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Full Time Equivalent

<sup>3</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District. Equals in total, as CCCCO uses different categories.

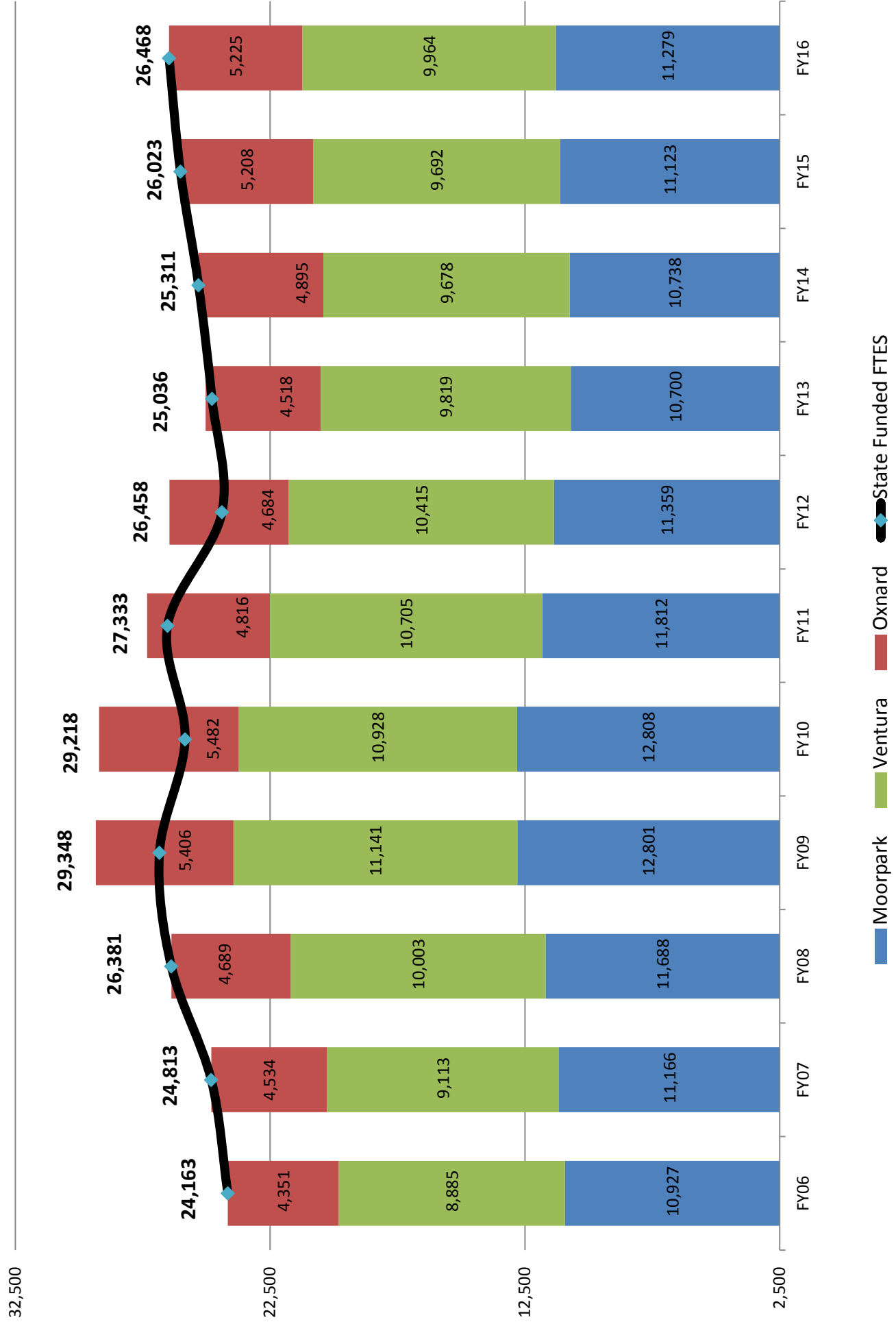
**2016-2017**

**ADOPTION BUDGET**



**HISTORICAL FTES**

# District Generated Resident FTES



Source: CCFS-320, Annual Apportionment Attendance Reports. Figures are for State Residents only.

**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

| ORG. #                                     | LOC | PROGRAM                       | BALANCE<br>FORWARD | REVENUE | TRANSFER/<br>EXPENSE | ENDING<br>BALANCE |
|--|-----|-------------------------------|--------------------|---------|----------------------|-------------------|
| 15220                                      | MC  | Sch Maint & Capital Furniture | 2,214,405          |         | 2,214,405            | -                 |
| 15221                                      | MC  | Library Materials & Databases | 373,088            |         | 373,088              | -                 |
| 15222                                      | MC  | Inst & Non Inst Equip         | 1,001,776          |         | 1,001,776            | -                 |
| 15223                                      | MC  | Tech Hardware & Software      | 770,124            |         | 770,124              | -                 |
| 15224                                      | MC  | Other                         | 511,234            |         | (275,443)            | 786,677           |
| 25220                                      | OC  | Sch Maint & Capital Furniture | 1,441,321          |         | 1,441,321            | -                 |
| 25221                                      | OC  | Library Materials & Databases | 142,134            |         | 142,134              | -                 |
| 25222                                      | OC  | Inst & Non Inst Equip         | 506,598            |         | 506,598              | -                 |
| 25223                                      | OC  | Tech Hardware & Software      | 538,849            |         | 538,849              | -                 |
| 25224                                      | OC  | Other                         | 3,304,473          |         | 2,874,544            | 429,929           |
| 35031                                      | VC  | Contingency                   | -                  |         | (730,304)            | 730,304           |
| 35220                                      | VC  | Sch Maint & Capital Furniture | 1,579,533          |         | 1,579,533            | -                 |
| 35221                                      | VC  | Library Materials & Databases | 274,880            |         | 274,880              | -                 |
| 35222                                      | VC  | Inst & Non Inst Equip         | 456,706            |         | 456,706              | -                 |
| 35223                                      | VC  | Tech Hardware & Software      | 562,417            |         | 562,417              | -                 |
| 35224                                      | VC  | Other                         | 2,979,639          |         | 2,979,639            | -                 |
| 72068                                      | DAC | District Office Building      | 200,000            |         | 200,000              | -                 |
| TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE |     |                               | 16,857,177         | -       | 14,910,267           | 1,946,910         |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)  
FUND 114 BY PROGRAM

| ORG. #  | LOC | PROGRAM                                | BALANCE FORWARD   | REVENUE          | TRANSFER/<br>EXPENSE | ENDING BALANCE   |
|---|-----|--|-------------------|------------------|----------------------|------------------|
| 12909   | MC  | Zoo Operations                         | 713,028           | 186,500          | 238,891              | 660,637          |
| 15002   | MC  | Civic Center                           | -                 | 105,000          | 105,000              | -                |
| 15004   | MC  | Indirect Cost Recovery                 | 67,365            | 35,000           | 26,580               | 75,785           |
| 15010   | MC  | Leases                                 | 5,000             | -                | 5,000                | -                |
| 15024   | MC  | Proctoring/Testing Fees                | 12,794            | 4,000            | 16,794               | -                |
| 15026   | MC  | Bookstore Lease                        | 3,506,959         | 350,000          | 3,600,000            | 256,959          |
| 1512x   | MC  | Community Services                     | -                 | 50,000           | 50,000               | -                |
| 15200   | MC  | International Students                 | 100,167           | 210,000          | 270,884              | 39,283           |
| 22073   | OC  | Foundation support                     | 10,111            | 128,285          | 134,933              | 3,463            |
| 22147   | OC  | CSSC County Lease                      | 645,448           | -                | -                    | 645,448          |
| 22904   | OC  | Children Center (non-instructional)    | 2,676             | 163,899          | 162,000              | 4,575            |
| 24461   | OC  | Auto Body                              | 7,862             | 200              | 1,300                | 6,762            |
| 24510   | OC  | Dental Hygiene                         | 8,827             | 11,000           | 8,827                | 11,000           |
| 24528   | OC  | Fire Academy-CPAT                      | 117,104           | 45,000           | 44,976               | 117,128          |
| 24565   | OC  | EMT Skills Testing                     | 9,665             | 6,000            | 5,993                | 9,672            |
| 24567   | OC  | State Fire Training                    | 3,797             | 10,000           | 10,000               | 3,797            |
| 25002   | OC  | Civic Center                           | 284,580           | 90,000           | 95,279               | 279,301          |
| 25004   | OC  | Indirect Cost Recovery                 | 475,885           | 40,250           | 2,500                | 513,635          |
| 25010   | OC  | Leases                                 | 118,020           | 39,000           | -                    | 157,020          |
| 25023   | OC  | College Improvement Fund               | 54,820            | -                | 30,810               | 24,010           |
| 25024   | OC  | Proctoring/Testing Fees                | 3,947             | 500              | 3,947                | 500              |
| 25026   | OC  | Bookstore Lease                        | 87,557            | 170,000          | 18,374               | 239,183          |
| 25027   | OC  | All College Day                        | 7,570             | -                | 3,000                | 4,570            |
| 25030   | OC  | University Transfer & Career Day       | 2                 | -                | -                    | 2                |
| 25031   | OC  | Contingency                            | 83,764            | -                | -                    | 83,764           |
| 25200   | OC  | International Students                 | 7,711             | -                | -                    | 7,711            |
| 25201   | OC  | CC Foundation Smog Ref & Tech          | 3,449             | 12,000           | 12,000               | 3,449            |
| 35002   | VC  | Civic Center                           | 12,327            | 332,600          | 332,600              | 12,327           |
| 35003   | VC  | Community Services                     | 256               | -                | 256                  | -                |
| 35004   | VC  | Indirect Cost Recovery                 | 410,642           | 15,000           | 425,475              | 167              |
| 3501x   | VC  | Leases                                 | 149,103           | 113,107          | 90,169               | 172,041          |
| 35023   | VC  | Athletic Advertising                   | 41,642            | 45,000           | 86,642               | -                |
| 35024   | VC  | Testing Fees                           | 38,228            | 5,000            | 43,228               | -                |
| 35026   | VC  | Bookstore Lease                        | 1,034,425         | 374,900          | 1,232,004            | 177,321          |
| 35200   | VC  | International Students                 | 44,461            | 50,000           | -                    | 94,461           |
| 38704   | VC  | COV HSA STEPS2Work Mnf Training        | 19,569            | -                | 19,569               | -                |
| 38706   | VC  | FUSD Child Dev Training Contract       | -                 | 31,698           | 31,698               | -                |
| 75004   | DAC | Indirect Cost Recovery                 | 487,550           | -                | 105,425              | 382,125          |
| 81009   | DWS | Financial Aid Administrative Allowance | -                 | -                | -                    | -                |
| 82123   | DWS | Remote Registration                    | 235,626           | -                | 77,502               | 158,124          |
| 82130   | DWS | Emergency Preparedness                 | 4,967,748         | -                | 4,967,748            | -                |
| 82132   | DWS | Safety Progs, Training, Imple.         | 54,560            | -                | 54,560               | -                |
| 82139   | DWS | Student Print Services                 | 14,461            | 75,000           | 89,461               | -                |
| 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          |
| <b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED 77</b> |     |  | <b>14,719,712</b> | <b>4,823,705</b> | <b>14,857,452</b>    | <b>4,685,965</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT

| ORG. #                                 | LOC | PROGRAM                              | BALANCE<br>FORWARD | REVENUE   | TRANSFER/<br>EXPENSE | ENDING<br>BALANCE |
|--|-----|--------------------------------------|--------------------|-----------|----------------------|-------------------|
| 53001                                  | DWS | District Economic Development Office | 871,006            | -         | 329,261              | 541,745           |
| 54001                                  | DWS | Contract Education (CE)              | -                  | 10,000    | 10,000               | -                 |
| 54003                                  | DWS | COV HR Dept Training                 | -                  | 50,000    | 50,000               | -                 |
| 54010                                  | DWS | COV Title IVE Casa (CE)              | -                  | 430,532   | 430,532              | -                 |
| 54011                                  | DWS | COV Title IVE Special Projects (CE)  | -                  | 1,634,234 | 1,634,234            | -                 |
| TOTAL CENTRALIZED ECONOMIC DEVELOPMENT |     |                                      | 871,006            | 2,124,766 | 2,454,027            | 541,745           |



**2016-2017**

**ADOPTION BUDGET**



**GENERAL FUND RESTRICTED-DETAIL**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND - RESTRICTED EXPENDITURES

|                               |                           | 2016-17 ADOPTION BUDGET |            |            |           |            | 2015-16            |
|-------------------------------|---------------------------|-------------------------|------------|------------|-----------|------------|--------------------|
| FUND                          | DESCRIPTION               | MC                      | OC         | VC         | DW        | TOTAL      | ADOPTION<br>BUDGET |
| 121                           | State Categorical Funds   | 7,468,141               | 6,288,657  | 7,649,085  | 67,694    | 21,473,578 | 15,655,693         |
| 125                           | Other State Grants        | 1,199,706               | 1,103,274  | 1,587,754  | -         | 3,890,734  | 1,428,933          |
| 126                           | Federal and Local Grants  | 1,074,017               | 2,319,045  | 1,511,256  | 5,929,080 | 10,833,398 | 10,878,827         |
| 127                           | Contracts                 | -                       | 226,310    | 80,000     | -         | 306,310    | 269,810            |
| 128x                          | Restricted Lottery & IELM | 2,467,964               | 952,276    | 2,040,608  | -         | 5,460,848  | 3,966,565          |
| 129                           | Other Restricted          | 205,022                 | 206,021    | 304,296    | 114,297   | 829,637    | 742,057            |
| TOTAL GENERAL FUND RESTRICTED |                           | 12,414,851              | 11,095,583 | 13,172,999 | 6,111,071 | 42,794,504 | 32,941,885         |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (STATE CATEGORICAL) EXPENDITURES

FUND 121

| ORG #                         | PROGRAM NAME                       | MOORPARK  | OXNARD    | VENTURA   | DWS    | TOTALS     |
|-------------------------------|------------------------------------|-----------|-----------|-----------|--------|------------|
| x6001                         | CARE                               | 37,254    | 247,321   | 75,045    | -      | 359,620    |
| x6002                         | DSPS                               | 973,239   | 483,385   | 902,529   | -      | 2,359,153  |
| x6003                         | EOPS                               | 486,714   | 937,436   | 787,991   | -      | 2,212,141  |
| x6009                         | Excess College Effort - DSPS       | 10,008    | -         | 48,394    | -      | 58,402     |
| x6038                         | TANF                               | 33,191    | 53,758    | 50,986    | -      | 137,935    |
| x6111                         | BFAP-SFAA                          | 390,967   | 320,202   | 468,971   | -      | 1,180,140  |
| x6214                         | SSSP 15-16 (Carryover)             | 1,265,945 | 868,428   | 1,027,324 | -      | 3,161,698  |
| x6314                         | SSSP 16-17                         | 2,417,184 | 1,609,386 | 2,207,665 | -      | 6,234,235  |
| x6215                         | Student Equity 15-16 (Carryover)   | 450,122   | 384,166   | 507,251   | -      | 1,341,539  |
| x6315                         | Student Equity 16-17               | 812,891   | 729,980   | 824,019   | -      | 2,366,890  |
| x7010                         | Perkins IV Title I Part C          | 224,580   | 199,692   | 301,612   | -      | 725,884    |
| x7041                         | CalWORKS                           | 150,992   | 245,322   | 232,554   | -      | 628,868    |
| x7101                         | Perkins IV Transitions             | 43,748    | 43,748    | 43,748    | -      | 131,244    |
| x8235                         | ESL/Basic Skills 15-16 (Carryover) | 85,806    | 64,474    | 85,495    | -      | 235,775    |
| x8236                         | ESL/Basic Skills 16-17             | 85,500    | 101,359   | 85,500    | -      | 272,359    |
| 86029                         | Staff Diversity 15-16 (Carryover)  | -         | -         | -         | 7,694  | 7,694      |
| 86129                         | Staff Diversity 16-17              | -         | -         | -         | 60,000 | 60,000     |
| TOTAL STATE CATEGORICAL FUNDS |                                    | 7,468,141 | 6,288,657 | 7,649,085 | 67,694 | 21,473,578 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (STATE GRANTS) EXPENDITURES

FUND 125

| ORG #                   | PROGRAM NAME                                   | MOORPARK  | OXNARD    | VENTURA   | DWS | TOTAL     |
|-------------------------|--|-----------|-----------|-----------|-----|-----------|
| x6301                   | Full Time Student Success Grant 15-16          | 59,138    | 48,805    | 83,340    | -   | 191,283   |
| x6302                   | Full Time Student Success Grant 16-17          | 258,900   | 315,000   | 427,800   | -   | 1,001,700 |
| x7012                   | CTE Enhancement 60% Local Share                | 9,307     | 30,640    | 49,464    | -   | 89,411    |
| x7013                   | CTE Enhancement 40% Regional Share             | 70,937    | 26,003    | -         | -   | 96,940    |
| x7054                   | FKCE   | -         | 98,879    | 101,904   | -   | 200,783   |
| x7560                   | Enrollment Growth ADN 16-17                    | 165,400   | -         | 131,200   | -   | 296,600   |
| x7660                   | A+R+R ADN 16-17                                | 57,000    | -         | 57,000    | -   | 114,000   |
| x8341                   | Basic Skills & Student Outcomes Transformation | 579,024   | 533,947   | 500,000   | -   | 1,612,971 |
| x8707                   | CTE Data Unlocked                              | -         | 50,000    | 50,000    | -   | 100,000   |
| 37096                   | MESA   | -         | -         | 50,500    | -   | 50,500    |
| 38705                   | IEPI PRT Grant COC                             | -         | -         | 136,546   | -   | 136,546   |
|                         |  | 1,199,706 | 1,103,274 | 1,587,754 | -   | 3,890,734 |
| TOTAL STATE GRANT FUNDS |  |           |           |           |     |           |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (OTHER GRANTS AND CONTRACTS) EXPENDITURES

FUND 126 (GRANTS) & FUND 127 (CONTRACTS)

**FUND 126 GRANTS**

| ORG #                    | PROGRAM NAME                           | MOORPARK         | OXNARD           | VENTURA          | DWS              | TOTAL             |
|--------------------------|--|------------------|------------------|------------------|------------------|-------------------|
| x3013                    | CDE-CA Career Pathways Trust Year 1    | 255,324          | 115,565          | 183,915          | 1,747,369        | 2,302,174         |
| x3023                    | CDE-CA Career Pathways Trust Year 2    | 292,954          | 95,671           | 96,159           | 1,721,580        | 2,206,364         |
| x3033                    | CDE-CA Career Pathways Trust Year 3    | 75,667           | 135,834          | 22,480           | 2,460,130        | 2,694,111         |
| x7168                    | Title V HSI Cooperative Year 4         | -                | 1,174            | -                | -                | 1,174             |
| x7169                    | Title V HSI Cooperative Year 5         | -                | 58,564           | 116,617          | -                | 175,181           |
| x7211                    | CSUCI Project ALAS Year 1              | 21,648           | 20,563           | 27,244           | -                | 69,455            |
| x7212                    | CSUCI Project ALAS Year 2              | 19,145           | 23,216           | 47,111           | -                | 89,472            |
| x7213                    | CSUCI Project ALAS Year 3              | 45,318           | 48,700           | 48,702           | -                | 142,720           |
| x8404                    | CA Early Childhood Mentor Program      | 150              | 150              | -                | -                | 299               |
| x8604                    | CDE-CA Career Pathways Trust Round 2   | 363,811          | 184,119          | 91,359           | -                | 639,289           |
| 27151                    | Project Adelante Year 1                | -                | 597,741          | -                | -                | 597,741           |
| 27152                    | Project Adelante Year 2                | -                | 649,320          | -                | -                | 649,320           |
| 27183                    | STEM II Year 4                         | -                | 542              | -                | -                | 542               |
| 27184                    | STEM II Year 5                         | -                | 387,887          | -                | -                | 387,887           |
| 37053                    | Muslim Journeys                        | -                | -                | 164              | -                | 164               |
| 37205                    | Title V HSI Velocidad Year 4           | -                | -                | 228,687          | -                | 228,687           |
| 37206                    | Title V HSI Velocidad Year 5           | -                | -                | 556,208          | -                | 556,208           |
| 38051                    | Arthur Rupe Foundation FY16            | -                | -                | 8,210            | -                | 8,210             |
| 38052                    | Arthur Rupe Foundation FY17            | -                | -                | 65,000           | -                | 65,000            |
| 38321                    | NSF Guitar Project Sinclair CCD Year 2 | -                | -                | 3,093            | -                | 3,093             |
| 38322                    | NSF Guitar Project Sinclair CCD Year 3 | -                | -                | 16,307           | -                | 16,307            |
| <b>TOTAL GRANT FUNDS</b> |  | <b>1,074,017</b> | <b>2,319,045</b> | <b>1,511,256</b> | <b>5,929,080</b> | <b>10,833,398</b> |

**FUND 127 CONTRACTS**

| ORG #                       | PROGRAM  | MOORPARK | OXNARD         | VENTURA       | DWS      | TOTAL          |
|-----------------------------|--|----------|----------------|---------------|----------|----------------|
| 26012                       | State Dept of Rehabilitation - Workability III | -        | 226,310        | -             | -        | 226,310        |
| 37050                       | Dept. of Youth Authority Year 2                | -        | -              | 80,000        | -        | 80,000         |
| <b>TOTAL CONTRACT FUNDS</b> |  | <b>-</b> | <b>226,310</b> | <b>80,000</b> | <b>-</b> | <b>306,310</b> |

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

| ORG #                          | PROGRAM                        | MOORPARK  | OXNARD  | VENTURA   | TOTALS    |
|--------------------------------|--------------------------------|-----------|---------|-----------|-----------|
| VAR                            | Restricted Lottery (Carryover) | 1,394,837 | 234,235 | 1,035,689 | 2,664,761 |
| VAR                            | Restricted Lottery 16-17       | 491,925   | 224,310 | 431,690   | 1,147,925 |
| TOTAL RESTRICTED LOTTERY FUNDS |                                | 1,886,762 | 458,545 | 1,467,379 | 3,812,686 |

FUND 128XX - INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM) - NEW AND CARRYOVER

| ORG #                 | PROGRAM          | MOORPARK  | OXNARD  | VENTURA   | TOTALS    |
|-----------------------|------------------|-----------|---------|-----------|-----------|
| VAR                   | IELM (Carryover) | 270,202   | 166,628 | 225,681   | 662,511   |
| VAR                   | IELM 16-17       | 311,000   | 327,103 | 347,548   | 985,651   |
| TOTAL IELM FUNDS      |                  | 581,202   | 493,731 | 573,229   | 1,648,162 |
| TOTAL ALL 128XX FUNDS |                  | 2,467,964 | 952,276 | 2,040,608 | 5,460,848 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

FUND 129

| ORG # | PROGRAM                       | MOORPARK | OXNARD  | VENTURA | DWS     | TOTAL   |
|-------|-------------------------------|----------|---------|---------|---------|---------|
| x6005 | Veterans                      | 4,007    | 5,035   | 7,852   | -       | 16,894  |
| x6006 | College Work Study (Federal)  | 201,015  | 200,986 | 273,353 | -       | 675,354 |
| 30076 | Gibbs Diesel Tech Donation    | -        | -       | 23,091  | -       | 23,091  |
| 81009 | Financial Aid Admin Allowance | -        | -       | -       | 114,297 | 114,297 |
|       | TOTAL OTHER FUNDING           | 205,022  | 206,021 | 304,296 | 114,297 | 829,637 |

**2016-2017**

**ADOPTION BUDGET**



**CAPITAL PROJECTS FUND – DETAIL**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

| FUND                   | DESCRIPTION                         | MC         | OC        | VC        | DWS       | TOTAL      |
|------------------------|-------------------------------------|------------|-----------|-----------|-----------|------------|
| 412                    | State Scheduled Maintenance         | 2,552,525  | 994,171   | 2,342,935 | -         | 5,889,630  |
| 413                    | Proposition 39 Year 3               | 603,232    | 437,734   | 620,538   | -         | 1,661,504  |
| 415                    | Redevelopment Agency Funds          | 88,222     | 374,598   | 270,937   | -         | 733,757    |
| 417                    | Non Res Stdnt Cptl Outlay Surcharge | 74,000     | 12,099    | 127,914   | -         | 214,013    |
| 419                    | Locally Funded Projects             | 19,246,856 | 2,944,008 | 3,678,935 | 878,075   | 26,747,873 |
| 44x/451                | New Info Tech/Equipment/Refresh     | 400,000    | 327,763   | -         | 635,977   | 1,363,741  |
| 43XX                   | Measure S Bond Projects             | 1,179,906  | 1,586,177 | 1,945,753 | 483       | 4,712,319  |
| TOTAL CAPITAL PROJECTS |                                     | 24,144,741 | 6,676,550 | 8,987,011 | 1,514,535 | 41,322,837 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016 - 2017 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 412

STATE SCHEDULED MAINTENANCE PROJECTS

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          |
| <b>TOTAL RESOURCES</b>   | <b>5,889,630</b> |

| LOC   | ORG       | PROJECT DESCRIPTION                  | TOTAL<br>PROJECT<br>BUDGET | EXPENSES<br>TO DATE | PROJECT<br>BALANCE<br>REMAINING | 2016-2017<br>PROJECT<br>BUDGET |
|---|-----------|--------------------------------------|----------------------------|---------------------|---------------------------------|--------------------------------|
| SCHEDULED MAINTENANCE PROJECTS              |           |                                      |                            |                     |                                 |                                |
| MC  | 19510     | FY 14 General Scheduled Maintenance  | 203,632                    | 133,367             | 70,265                          | 70,265                         |
| MC  | 19514     | FY 15 General Scheduled Maintenance  | 354,175                    | 352,427             | 1,748                           | 1,748                          |
| MC  | 19528-31  | FY 16 General Scheduled Maintenance  | 1,200,000                  | 181,281             | 1,018,719                       | 1,018,719                      |
| MC  | 19537     | FY 17 General Scheduled Maintenance  | 1,461,793                  | -                   | 1,461,793                       | 1,461,793                      |
| OC  | 29520-22  | FY 14 General Scheduled Maintenance  | 179,688                    | 14,409              | 165,279                         | 165,279                        |
| OC  | 29127-516 | FY 15 General Scheduled Maintenance  | 282,682                    | 281,702             | 980                             | 980                            |
| OC  | 29527-32  | FY 16 General Scheduled Maintenance  | 337,257                    | -                   | 337,257                         | 337,257                        |
| OC  | 29537     | FY 17 General Scheduled Maintenance  | 490,655                    | -                   | 490,655                         | 490,655                        |
| VC  | 39491     | Ongoing Campus Facility Improvements | 180,625                    | 165,052             | 15,574                          | 15,574                         |
| VC  | 39522-25  | FY 14 General Scheduled Maintenance  | 216,698                    | 11,041              | 205,657                         | 205,657                        |
| VC  | 39514-21  | FY 15 General Scheduled Maintenance  | 359,000                    | 356,206             | 2,794                           | 2,794                          |
| VC  | 39528-36  | FY 16 General Scheduled Maintenance  | 1,000,000                  | 81,090              | 918,910                         | 918,910                        |
| VC  | 39537     | FY 17 General Scheduled Maintenance  | 1,200,000                  | -                   | 1,200,000                       | 1,200,000                      |
| <b>TOTAL SCHEDULED MAINTENANCE PROJECTS</b> |           |                                      | <b>7,466,205</b>           | <b>1,576,576</b>    | <b>5,889,630</b>                | <b>5,889,630</b>               |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016 - 2017 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND  
 FUND 413

STATE PROPOSITION 39 PROJECTS

|                            |  |                  |
|----------------------------|--|------------------|
| Proposition 39 Resources:  |  |                  |
| Proposition 39 - Carryover |  | 722,632          |
| Proposition 39 - FY16-17   |  | 938,872          |
| <b>TOTAL RESOURCES</b>     |  | <b>1,661,504</b> |

| LOC                           | ORG   | PROJECT DESCRIPTION     | TOTAL<br>PROJECT<br>BUDGET | EXPENSES<br>TO DATE | PROJECT<br>BALANCE<br>REMAINING | 2016-2017<br>PROJECT<br>BUDGET |
|-------------------------------|-------|-------------------------|----------------------------|---------------------|---------------------------------|--------------------------------|
| MC                            | 19541 | Proposition 39 - Year 3 | 266,696                    | -                   | 266,696                         | 266,696                        |
| OC                            | 29541 | Proposition 39 - Year 3 | 198,170                    | 10,500              | 187,670                         | 187,670                        |
| VC                            | 39541 | Proposition 39 - Year 3 | 279,166                    | 10,900              | 268,266                         | 268,266                        |
| MC                            | 19221 | Proposition 39 - Year 4 | 336,536                    | -                   | 336,536                         | 336,536                        |
| OC                            | 29953 | Proposition 39 - Year 4 | 250,064                    | -                   | 250,064                         | 250,064                        |
| VC                            | 39969 | Proposition 39 - Year 4 | 352,272                    | -                   | 352,272                         | 352,272                        |
| <b>TOTAL PROP 39 PROJECTS</b> |       |                         | <b>1,682,904</b>           | <b>21,400</b>       | <b>1,661,504</b>                | <b>1,661,504</b>               |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND  
 FUNDS 415 AND 417

REDEVELOPMENT AGENCY PROGRAMS & NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

| ORG  | LOC | PROGRAM DESCRIPTION  | BEGINNING<br>BALANCE | PROJECTED<br>REVENUES | PROJECTED<br>AVAILABLE<br>BALANCE | 2016-2017<br>PROJECT<br>BUDGET |
|--|-----|--|----------------------|-----------------------|-----------------------------------|--------------------------------|
| REDEVELOPMENT AGENCY FUNDS-FUND 415  |     |  |                      |                       |                                   |                                |
| 19006  | MC  | Former City of Moorpark RDA (1 project area)                       | -                    | -                     | -                                 | -                              |
| 19007  | MC  | Former City of Simi Valley RDA (9 project areas)                   | 56,660               | -                     | 56,660                            | 56,660                         |
| 19008  | MC  | Former City of Thousand Oaks/Newbury Park Rd RDA (4 project areas) | 31,562               | -                     | 31,562                            | 31,562                         |
| 29009  | OC  | Former Camarillo Corridor RDA (1 project area)                     | 117,506              | -                     | 117,506                           | 117,506                        |
| 29010  | OC  | Former Port Hueneme RDA (5 project areas)                          | 27,131               | -                     | 27,131                            | 27,131                         |
| 29016  | OC  | Former Oxnard RDA (7 project areas)                                | 229,962              | -                     | 229,962                           | 229,962                        |
| 39011  | VC  | Former San Buenaventura RDA (5 project areas)                      | 38,467               | -                     | 38,467                            | 38,467                         |
| 39012  | VC  | Former Piru Earthquake Recovery RDA (1 project area)               | 13,082               | -                     | 13,082                            | 13,082                         |
| 39013  | VC  | Former Santa Paula RDA (1 project area)                            | 179,654              | -                     | 179,654                           | 179,654                        |
| 39014  | VC  | Former Fillmore RDA (2 project areas)                              | 10,400               | -                     | 10,400                            | 10,400                         |
| 39015  | VC  | Former Ojai RDA (2 project areas)                                  | 29,333               | -                     | 29,333                            | 29,333                         |
| <b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>   |     |  | <b>733,757</b>       | <b>-</b>              | <b>733,757</b>                    | <b>733,757</b>                 |
| NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417                                    |     |  |                      |                       |                                   |                                |
| 19001  | MC  | Capital Outlay Surcharge   | -                    | 74,000                | 74,000                            | 74,000                         |
| 29001  | OC  | Capital Outlay Surcharge   | 6,099                | 6,000                 | 12,099                            | 12,099                         |
| 39001  | VC  | Capital Outlay Surcharge   | 87,914               | 40,000                | 127,914                           | 127,914                        |
| <b>SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE</b>                                    |     |  | <b>94,013</b>        | <b>120,000</b>        | <b>214,013</b>                    | <b>214,013</b>                 |
| <b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY<br/>SURCHARGE &amp; REDEVELOPMENT AGENCY</b> |     |  | <b>827,770</b>       | <b>120,000</b>        | <b>947,770</b>                    | <b>947,770</b>                 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

| ORG   | LOC | CONSTRUCTION PROJECT DESCRIPTION              | TOTAL PROJECT BUDGET | EXPENSES TO DATE | PROJECT BALANCE REMAINING | 2016-2017 PROJECT BUDGET |
|-------|-----|---|----------------------|------------------|---------------------------|--------------------------|
| 19133 | MC  | Gym Renovation                                | 10,127,591           | -                | 10,127,591                | 10,127,591               |
| 19140 | MC  | Technology Building Modernization             | 524,742              | 359,011          | 165,731                   | 165,731                  |
| 19148 | MC  | Proposition 39 - Year 3 Resources             | 20,000               | 7,500            | 12,500                    | 12,500                   |
| 19157 | MC  | Administration Building Renovation            | 326,206              | 122,116          | 204,090                   | 204,090                  |
| 19158 | MC  | Special Repairs & Site Improvement            | 776,337              | 741,744          | 34,593                    | 34,593                   |
| 19159 | MC  | Forum (AA-147) Renovation                     | 80,051               | 5,914            | 74,137                    | 74,137                   |
| 19165 | MC  | Fountain Hall Improvements                    | 116,431              | 111,194          | 5,237                     | 5,237                    |
| 19166 | MC  | Moorpark College Wayfinding                   | 887,607              | 19,982           | 867,625                   | 867,625                  |
| 19172 | MC  | MC Trash Compactor Project                    | 175,675              | 169,661          | 6,014                     | 6,014                    |
| 19176 | MC  | MC Assessment Center                          | 200,000              | -                | 200,000                   | 200,000                  |
| 19177 | MC  | MC Performing Arts Improvements               | 514,890              | 35,586           | 479,304                   | 479,304                  |
| 19179 | MC  | PS Building HVAC Upgrades                     | 934,518              | 934,242          | 276                       | 276                      |
| 19180 | MC  | Overflow Parking Lot Repairs Bid 427          | 35,000               | 3,586            | 31,414                    | 31,414                   |
| 19181 | MC  | Theater Lighting Replacement Phs 2            | 418,617              | 153,631          | 264,986                   | 264,986                  |
| 19183 | MC  | Performing Arts Emergency Lighting Project    | 160,000              | 157,276          | 2,724                     | 2,724                    |
| 19186 | MC  | Football Stadium Lighting Replacement         | 520,000              | 6,427            | 513,573                   | 513,573                  |
| 19187 | MC  | Computer Labs & Journalism Clsrm              | 7,950                | 4,929            | 3,021                     | 3,021                    |
| 19189 | MC  | AA Arts Complex Renovation Phs 1              | 68,116               | 56,968           | 11,147                    | 11,147                   |
| 19192 | MC  | CW Energy Management Refit                    | 643,000              | 633,273          | 9,727                     | 9,727                    |
| 19197 | MC  | SWPPP (Storm Water Pollution Prevention)      | 50,000               | 39,948           | 10,052                    | 10,052                   |
| 19198 | MC  | Special Repairs & Site Improvement Phs 2      | 1,211,100            | 355,760          | 855,340                   | 855,340                  |
| 19209 | MC  | Synthetic Turf Replacement                    | 417,784              | 417,377          | 408                       | 408                      |
| 19211 | MC  | Security Effects AA Building                  | 252,991              | 192,991          | 60,000                    | 60,000                   |
| 19218 | MC  | All Weather Access Project                    | 40,000               | 4,112            | 35,888                    | 35,888                   |
| 19219 | MC  | LLR Emergency Ltg Backup Generator            | 15,000               | 458              | 14,542                    | 14,542                   |
| 19220 | MC  | M&O Office Renovation Project                 | 100,000              | -                | 100,000                   | 100,000                  |
| 19221 | MC  | HSS HVAC System Renovation                    | 67,500               | 45,670           | 21,830                    | 21,830                   |
| 19222 | MC  | Physical Science Engineering Lab              | 150,000              | 4,335            | 145,665                   | 145,665                  |
| 19223 | MC  | Baseball Field Improvements                   | 5,325                | -                | 5,325                     | 5,325                    |
| 19224 | MC  | Campus Center Renovation                      | 99,586               | -                | 99,586                    | 99,586                   |
| 19225 | MC  | SSA - EOPS Offices                            | 55,000               | -                | 55,000                    | 55,000                   |
| 19226 | MC  | 3SP Offices                                   | 97,000               | -                | 97,000                    | 97,000                   |
| 19458 | MC  | General Scheduled Maintenance                 | 4,728,990            | -                | 4,728,990                 | 4,728,990                |
| 19512 | MC  | Fire Alarm Repair PA (supplement S/M project) | 81,473               | 77,934           | 3,539                     | 3,539                    |
| 29127 | OC  | LRC Renovation (Suppl Bond funding)           | 2,000,000            | -                | 2,000,000                 | 2,000,000                |
| 29403 | OC  | Unidentified Capital Project Org              | 48,494               | -                | 48,494                    | 48,494                   |
| 29458 | OC  | General Scheduled Maintenance                 | 402,982              | -                | 402,982                   | 402,982                  |
| 29539 | OC  | Prop 39 Year 1 Incentive                      | 53,122               | 45,094           | 8,028                     | 8,028                    |
| 29540 | OC  | Prop 39 Year 2 Local Funding                  | 125,893              | 93,096           | 32,797                    | 32,797                   |
| 29939 | OC  | Marquee Project                               | 360,150              | 338,743          | 21,407                    | 21,407                   |
| 29941 | OC  | Outdoor Lighting Upgrade                      | 50,000               | 44,275           | 5,725                     | 5,725                    |
| 29943 | OC  | Gym Floor Refinishing                         | 34,000               | 31,438           | 2,562                     | 2,562                    |
| 29944 | OC  | Fiber Backbone Upgrade                        | 21,025               | 5,168            | 15,857                    | 15,857                   |
| 29945 | OC  | Carpet/Flooring Replacement Project           | 50,000               | 2,454            | 47,546                    | 47,546                   |
| 29946 | OC  | Campus Signage Project                        | 20,000               | 18,932           | 1,068                     | 1,068                    |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

| ORG                                  | LOC | CONSTRUCTION PROJECT DESCRIPTION               | TOTAL PROJECT BUDGET | EXPENSES TO DATE | PROJECT BALANCE REMAINING | 2016-2017 PROJECT BUDGET |
|--------------------------------------|-----|--|----------------------|------------------|---------------------------|--------------------------|
| 29947                                | OC  | Emergency Preparedness Technology              | 140,000              | 134,214          | 5,786                     | 5,786                    |
| 29948                                | OC  | Biology Lab Remodel                            | 80,000               | -                | 80,000                    | 80,000                   |
| 29949                                | OC  | Prop 39 Yr 3 Electrical Engineering            | 81,358               | 16,800           | 64,558                    | 64,558                   |
| 29950                                | OC  | Soccer Scoreboard                              | 38,000               | -                | 38,000                    | 38,000                   |
| 29951                                | OC  | Dental Hygiene FF&E                            | 75,000               | -                | 75,000                    | 75,000                   |
| 29952                                | OC  | Lock Replacement                               | 50,000               | -                | 50,000                    | 50,000                   |
| 29953                                | OC  | Lighting Upgrade                               | 44,200               | -                | 44,200                    | 44,200                   |
| 39067                                | VC  | Tree Trimming Project                          | 60,230               | -                | 60,230                    | 60,230                   |
| 39458                                | VC  | General Scheduled Maintenance                  | 2,328,020            | -                | 2,328,020                 | 2,328,020                |
| 39462                                | VC  | Fire Alarm System                              | 160,000              | 146,318          | 13,682                    | 13,682                   |
| 39920                                | VC  | Office Renovations                             | 103,530              | 102,260          | 1,270                     | 1,270                    |
| 39931                                | VC  | East Parking Lot                               | 77,476               | 19,509           | 57,968                    | 57,968                   |
| 39933                                | VC  | Math/Science HVAC Renovation                   | 243,271              | 189,194          | 54,077                    | 54,077                   |
| 39936                                | VC  | Classroom Upgrades                             | 85,294               | 79,150           | 6,145                     | 6,145                    |
| 39938                                | VC  | CW Grounds Improvement Project                 | 142,996              | 127,225          | 15,770                    | 15,770                   |
| 39939                                | VC  | Tennis Courts Improvements                     | 185,379              | 184,827          | 552                       | 552                      |
| 39940                                | VC  | Maintenance Shop Remodel                       | 35,000               | 32,123           | 2,877                     | 2,877                    |
| 39944                                | VC  | West Field Improvements                        | 111,000              | 108,981          | 2,019                     | 2,019                    |
| 39946                                | VC  | Landscape Master Plan Update                   | 22,860               | 9,396            | 13,464                    | 13,464                   |
| 39957                                | VC  | South Parking Lot                              | 18,900               | 8,363            | 10,537                    | 10,537                   |
| 39959                                | VC  | Wireless Upgrade Project                       | 19,000               | 15,812           | 3,188                     | 3,188                    |
| 39960                                | VC  | Sportsplex Concrete Project                    | 73,600               | 64,475           | 9,126                     | 9,126                    |
| 39961                                | VC  | Pirates Plaza                                  | 623,000              | 81,525           | 541,475                   | 541,475                  |
| 39965                                | VC  | Sportsplex Turf Replace/Steeplec               | 617,770              | 342,600          | 275,170                   | 275,170                  |
| 39967                                | VC  | Gym Office HVAC                                | 20,000               | -                | 20,000                    | 20,000                   |
| 39968                                | VC  | AEC Snack Bar                                  | 23,000               | -                | 23,000                    | 23,000                   |
| 39969                                | VC  | LED Lighting                                   | 60,200               | -                | 60,200                    | 60,200                   |
| 39970                                | VC  | A/R Security Project                           | 11,000               | -                | 11,000                    | 11,000                   |
| 39971                                | VC  | Prop 39 Y4 3 Local and SCE funding             | 52,767               | -                | 52,767                    | 52,767                   |
| 39983                                | VC  | DW Parking 2016 VC                             | 116,400              | -                | 116,400                   | 116,400                  |
| 82130                                | DW  | Emergency Preparedness                         | 44,252               | -                | 44,252                    | 44,252                   |
| 89054                                | DW  | Emergency Response Plan (Equipment & Supplies) | 231,500              | 230,631          | 869                       | 869                      |
| 89073                                | DW  | FSTA Cam Site Scheduled Maintenance/Landscape  | 467,202              | 10,533           | 456,669                   | 456,669                  |
| 89112                                | DW  | Information Technology Security                | 300,000              | 246,070          | 53,930                    | 53,930                   |
| 89983                                | DW  | Parking Maintenance Projects 2016              | 345,256              | 22,901           | 322,354                   | 322,354                  |
| <b>TOTAL CAPITAL OUTLAY PROJECTS</b> |     |  | <b>34,161,605</b>    | <b>7,413,731</b> | <b>26,747,873</b>         | <b>26,747,873</b>        |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2016-2017 ADOPTION BUDGET  
 NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT FUND  
 FUNDS 44X AND 451

| FUND   | ORG   | PROJECT DESCRIPTION                      | BEGINNING<br>BALANCE | PROJECTED<br>REVENUES | 2016-2017<br>PROJECTED<br>ENDING<br>BALANCE | 2016-2017<br>PROJECT<br>BUDGET |
|--|-------|--|----------------------|-----------------------|---|--------------------------------|
| 441  | 19031 | Technology Refresh/Equipment Replacement | 1,055,704            | -                     | 655,704                                     | 400,000                        |
| 443  | 29031 | Technology Refresh/Equipment Replacement | 327,763              | -                     | -   | 327,763                        |
| 445  | 39031 | Technology Refresh/Equipment Replacement | -                    | -                     | -   | -                              |
| 447  | 79031 | Technology Refresh/Equipment Replacement | 598,473              | -                     | 448,473                                     | 150,000                        |
| 448  | 82188 | Information Technology Equipment         | 300                  | 100,000               | 300   | 100,000                        |
| 451  | 82174 | New Information Technology Systems       | 50,473               | 250,000               | -   | 300,473                        |
| 451  | 89180 | DegreeWorks                              | 1,070                |                       |   | 1,070                          |
| 451  | 89183 | Document Imaging                         | 76,905               | -                     | -   | 76,905                         |
| 451  | 89203 | Add'l Financial Aid Support              | 4,429                | -                     | -   | 4,429                          |
| 451  | 89204 | BOGW Assistance                          | 3,100                | -                     | -   | 3,100                          |
| <b>TOTAL NEW INFORMATION TECHNOLOGY AND<br/>TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT</b> |       |  | <b>2,118,218</b>     | <b>350,000</b>        | <b>1,104,477</b>                            | <b>1,363,741</b>               |

VENTURA COUMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS

| ORG                              | PROJECT DESCRIPTION                                 | TOTAL PROJECT BUDGET | EXPENSES TO DATE   | PROJECT BALANCE REMAINING | 2016 - 2017 PROJECT BUDGET |
|----------------------------------|---|----------------------|--------------------|---------------------------|----------------------------|
| <b>MOORPARK COLLEGE PROJECTS</b> |   |                      |                    |                           |                            |
| 19058                            | LRTC Construction Costs (Suppl to State Funds)      | 5,413,926            | 5,413,926          | -                         | -                          |
| 19059                            | Child Development Center (Suppl to State Funds)     | 5,567,186            | 5,567,186          | -                         | -                          |
| 19101                            | Retire Capital Financing                            | 1,748,690            | 1,748,690          | -                         | -                          |
| 19105                            | North Parking Lot Renovation                        | 2,306,407            | 2,306,407          | -                         | -                          |
| 19110                            | EATM Storm Drain Project Engineering Study          | 1,112,261            | 1,112,261          | -                         | -                          |
| 19111                            | Maintenance Warehouse                               | 1,040,464            | 1,040,464          | -                         | -                          |
| 19113                            | Track & Field Improvements                          | 3,196,309            | 3,196,309          | -                         | -                          |
| 19115                            | Infrastructure/Electrical Systems Upgrades          | 8,470,920            | 8,470,920          | -                         | -                          |
| 19116                            | EATM Complex  | 13,097,391           | 13,097,391         | -                         | -                          |
| 19117                            | Health/Science Complex                              | 14,835,573           | 14,835,573         | -                         | -                          |
| 19118                            | Library Renovation                                  | 6,767,272            | 6,767,272          | -                         | -                          |
| 19119                            | Academic Center                                     | 24,121,680           | 24,121,680         | -                         | -                          |
| VAR                              | Projects On Hold/Abandoned                          | 80,551               | 80,551             | -                         | -                          |
| 19122                            | Telephone Data Switch                               | 1,494,847            | 1,494,847          | -                         | -                          |
| 19123                            | PE Facilities Renovation and Expansion              | 1,157,596            | 1,157,596          | -                         | -                          |
| 19125                            | Parking Structure                                   | 16,230,677           | 16,211,186         | 19,491                    | 19,491                     |
| 19132                            | Special Repairs                                     | 55,477               | 55,477             | -                         | -                          |
| 19133                            | Gym Renovation                                      | 1,229,454            | 69,038             | 1,160,415                 | 1,160,415                  |
| 19210                            | PE Office Annex                                     | 433,396              | 433,396            | -                         | -                          |
| 19212                            | Concrete Walkway Repairs                            | 405,000              | 405,000            | -                         | -                          |
| 19300                            | Allocated/Not Designated Bond Interest              | -                    | -                  | -                         | -                          |
| 19302                            | Infrastructure/Piped Utility System Upgrades        | 1,221,510            | 1,221,510          | -                         | -                          |
| 19303                            | Infrastructure/Improvements to Campus Site Finishes | -                    | -                  | -                         | -                          |
| 19427                            | Replace/Repair Storm Drains                         | 37,881               | 37,881             | -                         | -                          |
| 19446                            | Replace Fire Alarm Performing Arts                  | 158,745              | 158,745            | -                         | -                          |
| 19502                            | Roofing Projects                                    | 1,170,000            | 1,170,000          | -                         | -                          |
| 19XXX                            | Site Planning & Development Costs*                  | -                    | -                  | -                         | -                          |
|                                  | <b>SUBTOTAL MOORPARK PROJECTS</b>                   | <b>111,353,215</b>   | <b>110,173,308</b> | <b>1,179,906</b>          | <b>1,179,906</b>           |
| 89106/22                         | Fire/Sheriff/Police Education & Training Academy    | 25,446,241           | 25,445,757         | 483                       | 483                        |
| 89301                            | Allocated/Not Designated Bond Interest              | -                    | -                  | -                         | -                          |
| 89XXX                            | Site Planning & Development Costs*                  | -                    | -                  | -                         | -                          |
|                                  | <b>SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY</b>         | <b>25,446,241</b>    | <b>25,445,757</b>  | <b>483</b>                | <b>483</b>                 |



VENTURA COUMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS

| ORG                             | PROJECT DESCRIPTION                                 | TOTAL PROJECT BUDGET | EXPENSES TO DATE   | PROJECT BALANCE REMAINING | 2016 - 2017 PROJECT BUDGET |
|---------------------------------|---|----------------------|--------------------|---------------------------|----------------------------|
| <b>OXNARD COLLEGE PROJECTS</b>  |   |                      |                    |                           |                            |
| 29026                           | Community Student Services Building (Suppl to COP)  | 1,936,488            | 1,800,812          | 135,676                   | 135,676                    |
| 29101                           | Retire Capital Financing                            | 5,875,825            | 5,875,824          | 1                         | 1                          |
| 29108                           | North Campus Drive Parking Lot                      | 4,050,000            | 3,805,449          | 244,551                   | 244,551                    |
| 29110                           | Track & Field Improvements                          | 7,890,000            | 7,411,322          | 478,678                   | 478,678                    |
| 29111                           | Child Development Center Renovation                 | 1,455,000            | 1,368,994          | 86,006                    | 86,006                     |
| 29115                           | Infrastructure/Electrical System Upgrades           | 2,967,800            | 2,746,666          | 221,134                   | 221,134                    |
| VAR                             | Projects On Hold/Abandoned                          | 80,000               | 67,965             | 12,035                    | 12,035                     |
| 29117                           | Performing Arts Classroom & Auditorium              | 16,536,142           | 15,566,511         | 969,631                   | 969,631                    |
| 29118                           | LRC Phone MDF Renovation                            | 800,000              | 750,765            | 49,235                    | 49,235                     |
| 29119                           | Warehouse   | 1,320,000            | 1,242,916          | 77,084                    | 77,084                     |
| 29120                           | Student Services Center                             | 27,880,907           | 26,202,291         | 1,678,617                 | 1,678,617                  |
| 29122                           | Telephone Data Switch                               | 1,510,000            | 1,421,950          | 88,050                    | 88,050                     |
| 29123                           | Bookstore Renovation/Expansion                      | 22,157               | 20,442             | 1,715                     | 1,715                      |
| 29124                           | LRC New Construction                                | 22,133,258           | 20,824,026         | 1,309,232                 | 1,309,232                  |
| 29125                           | Gymnasium Remodel                                   | 996,000              | 936,533            | 59,467                    | 59,467                     |
| 29127                           | LRC Renovation                                      | 8,717,282            | 7,678,443          | 1,038,839                 | 1,038,839                  |
| 29132                           | Unallocated Special Repairs                         | 46,645               | -                  | 46,645                    | 46,645                     |
| 29140                           | Dental Hygiene Expansion/Modernization              | 8,095,935            | 7,124,588          | 971,347                   | 971,347                    |
| 89106                           | Fire Training Academy                               | 241,521              | 241,521            | -                         | -                          |
| 29201                           | Special Repairs - Concrete                          | 26,110               | 26,110             | -                         | -                          |
| 29202                           | Special Repairs - Painting                          | 14,500               | 14,500             | -                         | -                          |
| 29203                           | Special Repairs - Flooring                          | 60,391               | 60,391             | -                         | -                          |
| 29204                           | Special Repairs - Plumbing                          | 20,849               | 20,849             | -                         | -                          |
| 29205                           | Special Repairs - Electrical                        | 35,190               | 35,190             | -                         | -                          |
| 29207                           | Special Repairs - Miscellaneous                     | 18,392               | 18,392             | -                         | -                          |
| 29208                           | Auto Technology Renovation                          | 1,370,000            | 1,279,122          | 90,878                    | 90,878                     |
| 29300                           | Allocated/Not Designated Bond Interest              | 7,867                | -                  | 7,867                     | 7,867                      |
| 29302                           | Infrastructure/Piped Utility System Upgrades        | 3,869,191            | 3,641,582          | 227,609                   | 227,609                    |
| 29303                           | Infrastructure/Improvements to Campus Site Finishes | 150,000              | 110,024            | 39,976                    | 39,976                     |
| 29429                           | Re-Roof OE Building Class/Lab Bldgs. #12            | 129,343              | 129,343            | -                         | -                          |
| 29430                           | Re-Roof Buildings #7 & #8, Rec & Fire Tech          | 19,895               | 19,895             | -                         | -                          |
| 29431                           | Replace 4160 Electrical Campus wide                 | 65,070               | 65,070             | -                         | -                          |
| 29432                           | Replace A/C Unit Building #12 OE                    | 72,180               | 72,180             | -                         | -                          |
| 29433                           | Replace Boilers, Water Softeners Building #12 OE    | 8,833                | 8,833              | -                         | -                          |
| 29434                           | Replace HVAC Controls Buildings #6 & #12, PE & OE   | 12,210               | 12,210             | -                         | -                          |
| 29435                           | Replace Chem & Bio Vac Pump, Liberal Arts Building  | 16,983               | 16,983             | -                         | -                          |
| 29436                           | Replace Heaters Building #9 Auto Tech               | 16,484               | 16,484             | -                         | -                          |
| 29447                           | Replace Electrical Equipment Campus wide            | 83,997               | 83,997             | -                         | -                          |
| 29449                           | Building #12 Plumbing & Mitigation                  | 29,834               | 29,834             | -                         | -                          |
| 29450                           | Replace Walkway Lighting Phs 2 Campus wide          | 15,104               | 15,104             | -                         | -                          |
| 29XXX                           | Site Planning & Development Costs*                  | -                    | 6,248,094          | (6,248,094)               | (6,248,094)                |
| <b>SUBTOTAL OXNARD PROJECTS</b> |   | <b>118,597,383</b>   | <b>117,011,206</b> | <b>1,586,177</b>          | <b>1,586,177</b>           |

VENTURA COUMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS

| ORG   | PROJECT DESCRIPTION                                  | TOTAL PROJECT BUDGET | EXPENSES TO DATE   | PROJECT BALANCE REMAINING | 2016 - 2017 PROJECT BUDGET |
|---|--|----------------------|--------------------|---------------------------|----------------------------|
| <b>VENTURA COLLEGE PROJECTS</b>                       |  |                      |                    |                           |                            |
| 39066   | LRC Construction (Suppl to State Funds)              | 2,845,000            | 2,645,873          | 199,127                   | 199,127                    |
| 39068   | LRC Secondary & Tertiary Effects                     | 4,935,000            | 4,658,165          | 276,835                   | 276,835                    |
| 39082   | Modernization APP, S & DP Buildings                  | 4,765,799            | 4,490,356          | 275,443                   | 275,443                    |
| 39083   | Modernization F Building Communications              | 425,335              | 391,930            | 33,405                    | 33,405                     |
| 39101   | Retire Capital Financing                             | 2,237,873            | 2,237,873          | -                         | -                          |
| 39105   | Renovate Athletic Facilities                         | 10,697,665           | 10,089,500         | 608,165                   | 608,165                    |
| 39109   | VC Infrastructure Fire Road                          | 28,317               | 28,317             | -                         | -                          |
| 39110   | Applied Science Building                             | 14,779,442           | 13,917,154         | 862,287                   | 862,287                    |
| 39111   | M & O Renovation                                     | 5,277,991            | 4,852,178          | 425,813                   | 425,813                    |
| 39115   | Infrastructure/Electrical Systems Upgrades           | 864,582              | 685,085            | 179,498                   | 179,498                    |
| 39116   | Science Building Upgrades                            | 185,000              | 171,362            | 13,638                    | 13,638                     |
| 39117   | Renovate Theater Building                            | 16,541,064           | 15,554,483         | 986,580                   | 986,580                    |
| VAR   | Projects On Hold/Abandoned                           | 247,000              | 223,496            | 23,504                    | 23,504                     |
| 39120   | General Purpose & High Tech Facility                 | 46,245,884           | 43,646,695         | 2,599,189                 | 2,599,189                  |
| 39122   | Telephone Data Switch                                | 1,510,000            | 1,423,568          | 86,432                    | 86,432                     |
| 39126   | Food Service Renovation                              | 2,075,000            | 1,936,849          | 138,151                   | 138,151                    |
| 39128   | Painting of H Building                               | 12,910               | 12,910             | -                         | -                          |
| 39130   | East Parking Lot Renovation                          | 1,645,000            | 1,526,782          | 118,218                   | 118,218                    |
| 39132   | Unallocated Special Repairs                          | 228,637              | -                  | 228,637                   | 228,637                    |
| 39140   | Studio Arts H Building Modernization                 | 6,252,197            | 5,111,317          | 1,140,880                 | 1,140,880                  |
| 89106   | Sheriff Training Academy                             | 969,955              | 969,955            | -                         | -                          |
| 39300   | Allocated/Not Designated Bond Interest               | 8,320                |                    | 8,320                     | 8,320                      |
| 39302   | Infrastructure/Piped Utility System Upgrades         | 380,000              | 339,944            | 40,056                    | 40,056                     |
| 39303   | Infrastructure/Improvements to Campus Site Finishes  | 20,000               | 2,227              | 17,773                    | 17,773                     |
| 39432   | Replace Electrical Transformer                       | 53,157               | 53,157             | -                         | -                          |
| 39437   | Re-Roof Fine Arts Building #14                       | 106,583              | 106,583            | -                         | -                          |
| 39438   | Re-Roof F Building #42                               | 61,822               | 61,822             | -                         | -                          |
| 39439   | Replace Roof APP Building #3                         | 66,084               | 66,084             | -                         | -                          |
| 39441   | Replace HVAC Units F Building-Comm #42               | 122,346              | 122,346            | -                         | -                          |
| 39443   | Replace HVAC Units Building #2 Admin                 | 187,730              | 187,730            | -                         | -                          |
| 39452   | Replace Roof Building #45 Aquatic Facility           | 99,517               | 99,517             | -                         | -                          |
| 39453   | Replace Electrical Transformer Building #5 Food Svcs | 70,425               | 70,425             | -                         | -                          |
| 39455   | Paint Exterior of Science Building #4                | 54,088               | 54,088             | -                         | -                          |
| 39456   | Replace Electric Transformer Q Building #25          | 457,379              | 457,379            | -                         | -                          |
| 39484   | Swimming Pool Repair/Demolition                      | 868,005              | 815,323            | 52,682                    | 52,682                     |
| 39XXX   | Site Planning & Development Costs*                   | -                    | 6,368,881          | (6,368,881)               | (6,368,881)                |
|   | <b>SUBTOTAL VENTURA PROJECTS</b>                     | <b>125,325,107</b>   | <b>123,379,354</b> | <b>1,945,753</b>          | <b>1,945,753</b>           |
| <b>TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS</b> |  | <b>380,721,945</b>   | <b>376,009,626</b> | <b>4,712,319</b>          | <b>4,712,319</b>           |

\* Unallocated planning and development costs have been built into each project budget. They will be allocated to each completed project based on proportional value