

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2019-2020 TENTATIVE BUDGET**



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

**JUNE 11, 2019**

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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2019-2020 TENTATIVE BUDGET  
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## **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2019-20 (FY 20)**

### **BUDGET PROCESS, TIMELINE AND PURPOSE**

Each year the Governor and Legislature work to craft the State of California's spending plan. The process of crafting the annual budget is an ongoing, year-round enterprise with several key activities during the January-to-June period, including the Governor's Proposed Budget (by January 10) and the Governor's May Revision (by May 14). The District subsequently utilizes the May Revision, which includes updated tax collection revenues and expenditure projections, to develop its Tentative Budget for adoption by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget must be approved by the Board of Trustees not later than September 15 and reflects the Governor's signed State Budget and the District's budget priorities.

### **STATE OF CALIFORNIA — BUDGET OVERVIEW**

This Tentative Budget is based on the Governor's May Revision to his January State Budget proposal. The final state approved budget will be reflected in the District's Adoption Budget. The Governor's revision to the 2019-20 State Budget proposal continues the Student Centered Funding Formula (SCFF) with a few adjustments:

1. Mirroring 2018-19 rates plus COLA for 2019-20 and maintaining the 70/20/10 percentage distribution of Base/Supplemental/Student Success.
2. Capping year-to-year growth in a district's student success allocation to 10%.
3. Adjusting the definition of transfer outcomes for the student success allocation so that a student success transfer would be attributed to a student's district of residence only.
4. Extending the 'hold harmless' provision, specifying that districts will receive at least the 2017-18 TCR, adjusted by COLA, through 2021-22.

Total Proposition 98 funding is slightly higher than estimated in January for both 2018-19 and 2019-20; however, these higher General Fund amounts are offset by lower local property tax revenues. The Governor has also adjusted the COLA down from 3.46% proposed in January to 3.26%.

Public School System Stabilization Account, also referred to as the Proposition 98 Rainy Day Fund, was enacted by voters with the passage of Proposition 2 in 2014. This fund's provides a mechanism to lessen the impact of volatile state revenues on K-14 schools. If certain conditions are met, a deposit into the Account is required by law. In 2019-20, the required deposit is estimated at \$389.3 million.

The Governor's May Revision also proposed the following for specific programs:

- \$45 million to extend the California College Promise (AB19) to a second year of tuition-free college for first-time, full-time California community college students
- Expand the Cal Grant program to \$2.5 billion to include a new grant for student parents and increase the number of competitive Cal Grants
- \$3.15 billion one-time contribution to STRS, thereby lowering for 2019-20 and 2020-21 the recently mandated employer contribution rate increases
- Increase the Foster Care Education Program by \$400 million to backfill a decrease of federal matching funds
- \$10 million to develop a statewide longitudinal, cradle to career data system

- Expand kindergarten and pre-kindergarten availability; support workforce development and capacity-building for subsidized childcare; expand health screening for infants, toddlers and expectant parents
- \$361.2 million in general obligation bond funding for 15 new and 15 continuing CCC facilities projects
- \$39.6 million for deferred maintenance and instructional equipment
- \$10 million in ongoing funds to provide legal services to undocumented and immigrant students, faculty, and staff on CCC campuses

## **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW**

The District's Tentative Budget is based upon the State's hold-harmless revenue amount established in 2017-18 plus COLAs from 2018-19 and 2019-20. Due to continued uncertainty surrounding the State's ability to fully fund the SCFF, the Tentative Budget projects a hold-harmless revenue amount; this reflects the same apportionment revenue from the previous year plus a COLA of 3.46%. Due to the timing of the May Revise release, the revised 3.26% COLA rate will be built into the Adoption Budget.

### **GROWTH FACTOR**

While the State Budget proposal gives a 0.55% growth factor to the system, under the current growth formula the District's funded growth rate is 0.5%. 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.

### **EDUCATION PROTECTION ACT (PROP 30)**

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), 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. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional

amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$23 million in EPA funds for FY 2019-20 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

## **EXPENDITURES**

### **Salary and Benefit Costs**

The Tentative Budget includes contractual step and longevity increases, with an annual on-going cost of approximately \$1,000,000 as well as projected costs related to salary and health benefits. The Tentative Budget assumes a rate increase for the District's Anthem Blue Cross and Kaiser Health plan premiums for faculty of 7.5%. The Adoption Budget will assume a 6% negotiated rate increase. Rates were settled after the Tentative Budget was completed. The budget assumes the same rate increases for those plan premiums for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC.)

### **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 participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 19.1% by 2020-21 under current legislation.

However, in the Governor's January proposal, \$3 billion was to be allocated to CalSTRS in FY20 to directly lower employer contribution rates. The resultant rate for 2019-20 as proposed in January was to be 17.13%, 1% lower than it was projected to be previously. The VCCCD Tentative budget is built on this assumption and accounts for an increase in STRS expenditures of \$460,000 over the prior year. In May, the Governor proposed a \$3.15 billion CalSTRS buy down, resulting in a proposed employer contribution rate in 2019-20 of 16.7%. The VCCCD Adoption Budget will reflect the final state-approved

budget. For FY20-21, the buy down is also projected to positively affect the employer contribution rate. The rate would be 18.1% rather than 19.1%. For our District, the full impact of the increase in 2020-21 would be approximately \$6.1 million in additional annual costs above the costs from the baseline year of 2013-14. The plan allows CalSTRS to annually adjust the employer and state rates beginning July 1, 2021, and caps any such annual increase at 1% for employers and 0.5% for the state.

### **California Public Employees Retirement System (PERS)**

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the most recent CalPERS Schools Pool Accounting Valuation report dated June 30, 2017, the collective Net Pension Liability is nearly \$24 billion. The rates are based on the annual valuation using a discount rate of 7.5%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers and will increase employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be felt until FY 2024-25. The employer contribution rate is projected to rise from 18.1% in 2018-19 to 26.5% in 2025-26. The rate for 2019-20 is 20.74%; this will result in an increase in these expenditures of \$750,000 over the prior year.

### **Retiree Health Liability**

An actuarial study for post-retirement benefits was performed in June 2017, estimating the amount that should be accumulated under the requirements of GASB 74/75. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$194.7 million. As of the May 14, 2019 Board Meeting, the District's long-term liability is \$197.3 million per the most recent Actuarial Study with a valuation date of June 30, 2018. In FY 2010-11 the District established an irrevocable trust fund to help address the liability.



As a means of accruing the amount required as the annual required contribution (ARC) under GASB 74/75, the District assesses as an employer expense rates that range from 8.5% to 18% 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. Using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$18.8 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund and are estimated at \$16.8 million for FY20. The difference between the two actual amounts may be transferred to the irrevocable trust to help mitigate our long-term liability.

In preparation of the FY19 District budget, DCAS recommended not to make any further general fund contributions to the irrevocable trust. In FY18 a subcommittee of DCAS was formed for the purpose of evaluating and recommending a long-term plan for the use of the district's irrevocable trust to address OPEB liabilities.

According to the District's 2016 actuarial report, the projected retiree claims and expenses will continue to increase every year until FY2031-32, at which time the annual expense is projected to reach \$18,026,362. The annual expense will then begin to decrease for 57 years, until FY2088-89 when the liability is expected to be zero. Eventually, the retiree liability and irrevocable trust will reach equilibrium and the annual required contribution can be transferred to the trust. Rather than waiting until equilibrium is reached, the subcommittee recommends accessing the Trust funds in FY2021-22 to pay for the increases in annual contributions resulting in a level budgetary impact through FY2040-41, at which time the annual required contribution would decrease. Under this recommendation, annual increases in OPEB expenses will not affect the general fund budget beginning in FY2021-22.

## **INFRASTRUCTURE**

In March 2012, the Board approved an infrastructure funding plan and allocation model to provide foundational resources to address the District's structural deficit partially 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 District and

each college. Further, addressing the total cost of ownership (TCO) is a requirement of accreditation as well as a prudent business practice. Funding levels are determined by the Infrastructure Funding Formula.

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 Districtwide Resource Budget Allocation Model review.

The Tentative Budget includes transferring \$3.5 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 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, book store, civic center, and other activities initiated by the colleges and 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.

### **Budget Allocation Model**

The Budget Allocation Model was adopted by the Board in May 2007, and modified in 2009, 2012, 2015, 2016, 2018, and 2019. The model is reviewed annually by the District Council on Administrative Services (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.

In the annual review of the Districtwide Resource Budget Allocation Model, if it is determined that specific budget items will be reassigned between Districtwide Services (DWS) and District Administrative Center (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 (e.g., 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 to allocate resources to the various operational units within the District. Each college and the DAC have a separate process by which they allocate the resources received through the Model.

In 2019-20 the District will be examining ways it may modify its own Allocation Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF).

#### Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$3,129,307 between the three colleges and the DAC. As part of the Budget Allocation Model annual review for FY20, DCAS has recommended a change that addresses the treatment of additional SCFF apportionment funds that may be received very late in FY19. In this regard, cost centers will be enabled to carryover funds into FY20, not to exceed the amount of the late allocation from the State; this carryover amount is separate from the 2% maximum. This reserve was also fully distributed as a part of the budget development process and totals \$2,854,817.

#### **Reserves**

The District's designated ending fund balance is comprised of the following categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve; Unallocated Reserves; Budget Carryover; 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 five 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. For FY 2019-20, the contingency will remain at \$5 million.

### 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 that time, the District set aside \$1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2020-21 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. For FY 2019-20, the reserve in the Tentative Budget will remain at \$1.4 million.

### 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 Tentative Budget includes transferring \$3.5 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 earned.

### **GENERAL FUND – RESTRICTED (12x)**

This fund supports categorical programs, grants, contracts, and other programs where 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 Student Equity & Achievement, SWP (Strong Workforce Program), 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 III and Title V (HSI, STEM) federal grants.

The FY 2019-20 Tentative Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology 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 estimated carryforward funds for Guided Pathways of \$1.4 million, Student Equity and Achievement

Program of \$2.7 million, and Strong Workforce Program of \$4.4 million have been budgeted.

### **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. The Implicit Price Deflator Index increased last year, and in March 2019, Districts were informed of the new maximum fees. As a result, the District will begin charging a maximum fee for automobiles of \$58 for the fall 2019 and spring 2020 semester and \$29 for the summer 2020 semester. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Tentative Budget includes \$1,164,768 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. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. Effective with the fall 2019 term, the District will charge a flat fee of \$21 for the fall and spring semester, a \$1 increase over the prior year. The summer semester fee also will increase from \$17 to \$18.

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 mandated block grant will continue for FY 2019-20.

### **CHILD CARE CENTER FUND (33x)**

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark College and Ventura College. In addition to client enrollment

fees, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. While maintaining competitive rates, the Child Care Centers have continued to be self-supporting. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

### **CRM (Culinary and Restaurant Management) (322)**

At Oxnard College, the CRM (Culinary and Restaurant Management) program provides food service during the lunch period as an outlet of the CRM instructional lab. Oxnard College made the transition between a full service cafeteria and a CRM outlet in January 2012.

### **PROPRIETARY (ENTERPRISE) FUNDS**

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.

#### **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.

### **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. 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 \$718,000 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 expenditure for post-retirement benefits and the current retiree health premiums may be 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, Student Success Completion 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 2019-20 Tentative 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. Projects being funded from General Obligation (Measure S) bonds, as well as various infrastructure and special repair projects at all three colleges are also budgeted. The FY 2019-20 Tentative Budget does not include state funding for instructional equipment, library materials, and scheduled maintenance projects. If the final State budget includes such funding, the CCCCCO would distribute the funds based on full time equivalent student enrollment as of the second principal apportionment. The budget for FY 2019-20 would be adjusted for these programs accordingly.

### **COMPLIANCE**

The Tentative 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 Tentative Budget, as presented, was reviewed by the District-wide Committee on Administrative Services (DCAS) at its May 8 and May 23, 2019 meetings, and is recommended for approval by the Board.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2019-20 BUDGET	PERCENT OF TOTAL BUDGET
<b>GOVERNMENTAL FUND TYPES</b>			
<b>General Fund Unrestricted</b>			
111	General Fund - Unrestricted	176,785,469	52.1%
113	General Fund - Unrestricted Designated Infrastructure	5,898,102	1.7%
114	General Fund - Unrestricted Designated	8,122,274	2.4%
<b>General Fund Restricted</b>			
12x	General Fund - Restricted	50,704,105	15.0%
124	Parking Services Fund	3,430,268	1.0%
13x	Health Services Fund	2,476,047	0.7%
<b>Special Revenue Funds</b>			
322	Special Revenue Fund (Culinary Restaurant Management)	154,293	0.0%
33x	Child Development Fund	839,694	0.2%
<b>Capital Project Fund</b>			
4xx	Capital Projects Fund	24,219,624	7.1%
<b>PROPRIETARY FUND TYPES</b>			
52x	Food Service Fund	34,119	0.0%
6xx	Internal Services Fund	16,858,500	5.0%
<b>FIDUCIARY FUND TYPES</b>			
74xx	Financial Aid Fund	49,607,750	14.6%
Total All Funds		<u>339,130,245</u>	<u>100.0%</u>

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2019-2020 TENTATIVE BUDGET

## GENERAL FUND – UNRESTRICTED (FUND 111)

### **Fund 111 – Unrestricted General Fund**

The unrestricted general fund is the primary operating fund of the district and is used to account for revenues and expenditures that are available for the general purposes of district operations and not otherwise required by law or regulation to be accounted for in another fund. The unrestricted general fund is utilized to support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth. In general, unrestricted funds can be used for any legal purpose deemed necessary. The unrestricted general fund includes board-designated monies that represent a commitment of unrestricted resources that are stipulated by the governing board to be used for a specified purpose. The district also designates unrestricted general fund resources for specified purposes in Funds 113 and 114, as described on subsequent pages.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY20**

ACCOUNT DESCRIPTION	RATE	2018-19 ADOPTION BUDGET	2018-19 PROJECTED ACTUALS	2019-20 TENTATIVE BUDGET	Change FY19 Adoption VS FY20 Tentative
HOLD-HARMLESS (FY18)				153,823,885	
BASIC ALLOCATION		153,794,761	110,634,269		
SCFF Supplemental Allocation			30,973,976		
SCFF Student Success Allocation			26,110,099		
COLA @ 2.71% FY19		4,167,833		4,168,627	
COLA @ 3.46% FY20				5,466,541	
<b>TOTAL COMPUTATIONAL REVENUE (TCR)</b>		<b>157,962,401</b>	<b>167,718,344</b>	<b>163,459,053</b> <sup>[a]</sup>	<b>5,496,652</b>
CURRENT YEAR ADJUSTMENT (Deficit)		-	(8,112,654)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)		-	-	-	-
FULL TIME FACULTY HIRING			1,184,531	1,184,531	1,184,531
PT FACULTY EQUITY COMP		531,183	558,080	558,080	26,897
ENROLL FEE WAIVERS (2% )		-	-	-	-
LOTTERY PROCEEDS		3,824,377	3,824,377	3,824,377	-
LOTTERY PROCEEDS PRIOR YEAR		-	-	-	-
PT FACULTY OFFICE HOURS		-	-	-	-
PT FACULTY HEALTH INS		-	-	-	-
INTEREST INCOME		-	-	-	-
ENROLL FEES - LOC SH (2% )		-	-	-	-
NONRES TUITION - INTL		743,588	743,588	743,588	-
NONRES TUITION - DOM		1,031,715	1,031,715	1,031,715	-
OTHER LOCAL REVENUE		-	-	-	-
OTHER LOCAL REVENUE		-	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>6,130,863</b>	<b>(770,363)</b>	<b>7,342,291</b>	<b>1,211,428</b>
<b>TOTAL GENERAL FUND UNRESTRICTED REV</b>		<b>164,093,264</b>	<b>166,947,981</b>	<b>170,801,344</b>	<b>6,708,080</b>

**FTES:**

FY19 = 25,841 projected funded

FY20 = 26,667 projected funded

<sup>[a]</sup> Includes Education Protection Act Funds (Prop 30).

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY20 TENTATIVE BUDGET ALLOCATION**

FY20 Tentative Revenue	170,801,344
Less: District-wide	(8,059,094)
Less: Utilities	(4,559,200)
Less: District Office (7.1% revenue) <sup>[a]</sup>	<u>(12,126,895)</u>
Available for Distribution	<u>146,056,155</u>

	Moorpark	Oxnard	Ventura	Total	
<b>Class Schedule Delivery Allocation</b>					
1) Unadjusted FTES (FY19 actual, includes NonResident)	11,347	5,034	9,637	26,018	
2) WSCH	170,212	75,506	144,556		
3) Productivity Factor	525	525	525		
4) FTEF	324	144	275		
5) FTEF adjustment	10	7	11		
6) less: Full Time positions (FTEF)	<u>(155.7)</u>	<u>(74.4)</u>	<u>(126.8)</u>	<b>19,140,989</b>	<b>\$ 55,907,324 38.3%</b>
7) =Hourly FTEF @ <sup>[b]</sup>	\$ 53,523 178	<u>9,552,884 76</u>	<u>4,064,551 160</u>	<b>8,538,396</b>	<b>\$ 22,155,831 15.2%</b>
<b>8) Total Class Schedule Delivery Allocation</b>	<b>\$ 34,188,307</b>	<b>\$ 16,195,463</b>	<b>\$ 27,679,385</b>	<b>\$ 78,063,156</b>	<b>53.4%</b>
<b>9) Base Allocation</b>	<b>\$ 7,302,808</b>	<b>\$ 7,302,808</b>	<b>\$ 7,302,808</b>	<b>\$ 21,908,423</b>	<b>15.0%</b>
10) <i>Adjusted FTES ( FY19 actual)</i>	<i>11,339</i>	<i>5,034</i>	<i>9,600</i>	<i>25,973</i>	
	<i>43.7%</i>	<i>19.4%</i>	<i>37.0%</i>		
<b>11) FTES Allocation</b>	<b>\$ 20,119,592</b>	<b>\$ 8,931,340</b>	<b>\$ 17,033,644</b>	<b>\$ 46,084,576</b>	<b>31.6%</b>
<b>12) Total Allocation FY20</b>	<b><u>\$ 61,610,707</u></b>	<b><u>\$ 32,429,611</u></b>	<b><u>\$ 52,015,837</u></b>	<b><u>\$ 146,056,155</u></b>	<b>100.0%</b>
15a) <b>Campus FY19 Carryover</b> <sup>[c]</sup>	<b>\$ 1,206,865</b>	<b>\$ 641,058</b>	<b>\$ 1,046,627</b>	<b>\$ 2,894,550</b>	
15b) <b>Campus Carryover SCFF FY19 Add'tl Rev</b> <sup>[d]</sup>	<b>\$ 1,248,453</b>	<b>\$ 575,930</b>	<b>\$ 831,168</b>	<b>\$ 2,655,551</b>	
<b>16) FY20 Tentative Allocation</b>	<b>\$ 64,066,025</b>	<b>\$ 33,646,599</b>	<b>\$ 53,893,633</b>	<b>\$ 151,606,257</b>	

**Assumptions**

[a] In FY20, salary & benefits for WCU068, Database Admin, shifted from DWS to DAC; thus, DAC percentage increased to 7.1%

[b] FY20 average replacement cost.

[c] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY19 is estimated to be \$234,757.

[d] Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue. The amount for the DAC is \$199,266.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS \*

		2018-19 PROJECTED EXPENDITURES	2019-20 BUDGET
8000	REVENUES	<u>22,761,942</u>	<u>22,761,942</u>
1000 - 3000	SALARIES & BENEFITS	22,761,942	22,761,942
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	TRANSFERS IN/OUT	<u>-</u>	<u>-</u>
TOTAL BUDGETED EXPENDITURES		<u>22,761,942</u>	<u>22,761,942</u>

\* These funds are not additional resources, but are a part of total General Fund - Unrestricted appropriation

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY BY LOCATION  
 GENERAL FUND (111) - UNRESTRICTED

	2018-19 ADOPTION BUDGET		2018-19 PROJECTED EXPENDITURES		2019-20 TENTATIVE BUDGET	
MOORPARK	59,755,026	[a]	58,548,161		64,066,025	[b]
OXNARD	31,858,502	[a]	31,217,444		33,646,599	[b]
VENTURA	52,125,099	[a]	51,078,472		53,893,633	[b]
DISTRICT ADM CENTER	11,677,000	[a]	11,442,243		12,560,918	[b]
DISTRICTWIDE SVCS	7,139,169		6,933,477		8,059,094	
UTILITIES	4,559,200		4,559,200		4,559,200	
INFRASTRUCTURE	-		-		-	
<b>TOTAL EXPENDITURES</b>	<b>167,113,996</b>		<b>163,778,997</b>		<b>176,785,469</b>	

<sup>[a]</sup> Includes projected site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**ALL LOCATIONS**

	2018-19	2018-19	2019-20	PERCENT OF TOTAL BUDGET
	<u>ADOPTION BUDGET</u>	<u>PROJECTED EXPENDITURES</u>	<u>TENTATIVE BUDGET</u>	
1000 FACULTY SALARIES	60,313,703	59,616,433	60,823,019	34.4%
2000 MANAGEMENT SALARIES	8,298,865	8,075,491	7,919,724	4.6%
2000 CLASSIFIED SALARIES	26,839,462	25,356,918	27,836,593	15.7%
3000 EMPLOYEE BENEFITS	<u>51,835,658</u>	<u>48,983,147</u>	<u>56,058,896</u>	<u>31.7%</u>
SALARY & BENEFIT SUBTOTAL [*]	147,287,688	142,031,989	152,638,231	86.3%
4000 SUPPLIES & MATERIALS	2,313,111	1,797,006	2,663,435	1.5%
5000 OPERATING EXP	10,435,610	9,834,226	16,013,896	9.1%
6000 CAPITAL OUTLAY	305,143	541,859	409,096	0.2%
7000 TRANSFERS	1,152,179	5,239,719	1,562,103	0.9%
7999 CONTINGENCY	<u>1,186,065</u>	<u>0</u>	<u>3,498,707</u>	<u>2.1%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>15,392,108</u>	<u>17,412,809</u>	<u>24,147,238</u>	<u>13.7%</u>
TOTAL EXPENDITURES	<u>162,679,796</u> <sup>[a]</sup>	<u>159,444,797</u>	<u>176,785,469</u> <sup>[b]</sup>	<u>100.0%</u>

[\*] Historical Salary & Benefit (as a percent of total Fund 111, General Fund, Unrestricted)

FY11 - 84.1%

FY12 - 85.5%

FY13 - 85.7%

FY14 - 86.1%

FY15 - 84.7%

FY16 - 85.6%

FY17 - 86.3%

FY18 - 84.0%

FY19 projected - 88.1%

FY20 Tentative - 86.3%

<sup>[a]</sup> Includes site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**MOORPARK COLLEGE**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	25,913,091	24,934,602	26,106,697	40.7%
2000 MANAGEMENT SALARIES	1,990,426	1,997,942	2,022,944	3.2%
2000 CLASSIFIED SALARIES	8,669,620	7,736,940	8,856,888	13.8%
3000 EMPLOYEE BENEFITS	<u>19,471,207</u>	<u>17,986,974</u>	<u>21,159,452</u>	<u>33.0%</u>
SALARY & BENEFIT SUBTOTAL	56,044,343	52,656,459	58,145,981	90.8%
4000 SUPPLIES & MATERIALS	1,134,783	715,259	1,275,365	2.0%
5000 OPERATING EXP	2,070,528	1,712,649	2,159,942	3.4%
6000 CAPITAL OUTLAY	137,776	213,060	19,500	0.0%
7000 TRANSFERS	(110,000)	3,250,734	(110,000)	-0.2%
7999 CONTINGENCY	<u>477,595</u>	<u>-</u>	<u>2,575,237</u>	<u>4.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>3,710,682</u>	<u>5,891,702</u>	<u>5,920,044</u>	<u>9.2%</u>
TOTAL BUDGETED EXPENDITURES	<u>59,755,026</u> <sup>[a]</sup>	<u>58,548,161</u>	<u>64,066,025</u> <sup>[b]</sup>	<u>100.0%</u>

<sup>[a]</sup> Includes site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**OXNARD COLLEGE**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	12,178,700	12,509,715	12,542,948	37.3%
2000 MANAGEMENT SALARIES	1,820,168	1,871,984	1,787,737	5.3%
2000 CLASSIFIED SALARIES	4,970,036	4,870,478	5,265,801	15.7%
3000 EMPLOYEE BENEFITS	10,781,010	10,588,780	11,836,146	35.2%
SALARY & BENEFIT SUBTOTAL	29,749,913	29,840,957	31,432,631	93.4%
4000 SUPPLIES & MATERIALS	549,530	505,065	639,893	1.9%
5000 OPERATING EXP	1,094,049	978,425	1,092,833	3.2%
6000 CAPITAL OUTLAY	78,540	42,997	83,772	0.2%
7000 TRANSFERS	(237,000)	(150,000)	(226,000)	-0.7%
7999 CONTINGENCY	623,470	-	623,470	1.9%
DIRECT EXPENDITURE SUBTOTAL	2,108,589	1,376,487	2,213,968	6.6%
TOTAL BUDGETED EXPENDITURES	31,858,502 <sup>[a]</sup>	31,217,444	33,646,599 <sup>[b]</sup>	100.0%

<sup>[a]</sup> Includes site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**VENTURA COLLEGE**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	22,221,912	22,172,116	22,173,374	41.1%
2000 MANAGEMENT SALARIES	2,267,611	2,171,214	2,045,117	3.8%
2000 CLASSIFIED SALARIES	8,245,420	8,139,409	8,481,382	15.7%
3000 EMPLOYEE BENEFITS	<u>16,901,764</u>	<u>16,151,982</u>	<u>18,012,568</u>	<u>33.4%</u>
SALARY & BENEFIT SUBTOTAL	49,636,708	48,634,722	50,712,441	94.1%
4000 SUPPLIES & MATERIALS	515,034	470,393	657,354	1.2%
5000 OPERATING EXP	1,979,400	1,979,400	2,509,479	4.7%
6000 CAPITAL OUTLAY	10,427	10,427	24,359	0.0%
7000 TRANSFERS	(16,470)	(16,470)	(10,000)	0.0%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>2,488,391</u>	<u>2,443,750</u>	<u>3,181,192</u>	<u>5.9%</u>
TOTAL BUDGETED EXPENDITURES	<u>52,125,099</u> <sup>[a]</sup>	<u>51,078,472</u>	<u>53,893,633</u> <sup>[b]</sup>	<u>100.0%</u>

<sup>[a]</sup> Includes site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,023,290	1,851,980	2,063,926	16.4%
2000 CLASSIFIED SALARIES	4,832,386	4,488,090	5,047,568	40.2%
3000 EMPLOYEE BENEFITS	<u>4,418,770</u>	<u>3,993,914</u>	<u>4,865,015</u>	<u>38.7%</u>
SALARY & BENEFIT SUBTOTAL	11,274,446	10,333,984	11,976,508	95.3%
4000 SUPPLIES & MATERIALS	83,150	70,571	67,723	0.5%
5000 OPERATING EXP	304,704	299,553	501,987	4.0%
6000 CAPITAL OUTLAY	14,700	98,329	14,700	0.1%
7000 TRANSFERS	-	639,806	-	0.0%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>402,554</u>	<u>1,108,259</u>	<u>584,410</u>	<u>4.7%</u>
TOTAL BUDGETED EXPENDITURES	<u>11,677,000</u> <sup>[a]</sup>	<u>11,442,243</u>	<u>12,560,918</u> <sup>[b]</sup>	<u>100.0%</u>

<sup>[a]</sup> Includes site carryover funds.

<sup>[b]</sup> Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICTWIDE SERVICES**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	197,370	182,370	124,654	1.5%
2000 BOARD, COMMISSIONERS, OTHER	122,000	122,000	60,300	0.7%
3000 EMPLOYEE BENEFITS	<u>262,907</u>	<u>261,497</u>	<u>185,716</u>	<u>2.3%</u>
SALARY & BENEFIT SUBTOTAL	582,277	565,867	370,670	4.6%
4000 SUPPLIES & MATERIALS	30,614	35,718	23,100	0.3%
5000 OPERATING EXP	4,861,929	4,639,197	5,190,455 <sup>[1]</sup>	64.4%
6000 CAPITAL OUTLAY	63,700	177,046	266,765	3.3%
7000 TRANSFERS	1,515,649	1,515,649	1,908,103 <sup>[2]</sup>	23.7%
7999 CONTINGENCY	<u>85,000</u>	<u>-</u>	<u>300,000</u>	<u>3.7%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>6,556,892</u>	<u>6,367,610</u>	<u>7,688,424</u>	<u>95.4%</u>
TOTAL BUDGETED EXPENDITURES	<u>7,139,169</u>	<u>6,933,477</u>	<u>8,059,094</u>	<u>100.0%</u>

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,723,650
Insurance Premiums	\$ 1,050,000
Legal	\$ 300,000
Bank & Credit Card Charges	\$ 330,000
Management Consultants	\$ 180,000
Audits	\$ 165,000
Parking Online Admin	\$ 125,000
Districtwide Memberships	\$ 115,000
Health Insurance Broker	\$ 113,000
Exec Management Search Costs	\$ 119,200
Collective Bargaining Costs	\$ 149,500
Districtwide Marketing Campaign	\$ 150,000
Facilities Planning	\$ 95,000
Other Miscellaneous Expense	<u>\$ 575,105</u>
Total	\$ 5,190,455

[2] Transfers in/out includes:

Campus Police Services	\$ 1,164,768
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 208,335
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	<u>\$ 30,000</u>
Total	\$ 1,908,103

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
DISTRICTWIDE SERVICES BY PROGRAM  
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET
80099	SEIU Release Time	122,175	122,175	124,200
82011	Personnel Commissioners	62,500	59,822	75,000
82080	Accreditation/Planning	5,000	-	5,000
82100	Board Election	110,000	122,629	-
82101	Board of Trustees Operations	238,376	202,244	238,376
82103	Legal	300,000	280,000	300,000
82104	Districtwide Memberships	112,000	114,835	115,000
82106	Police Services	734,768	734,768	1,164,768
82111	Audits	165,000	160,000	165,000
82112	Bank, Credit Card Charges	310,000	280,000	330,000
82114	College Work Study Match	183,000	183,000	208,335
82116	Unemployment Insurance	90,000	90,000	90,000
82119	Management Consulting	-	-	180,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	35,000	35,000
82125	Classified Tuition Reimbursement	2,000	368	2,000
82127	H&W Employee Contribution Balancing	5,000	6,771	5,000
82128	Workers Comp State Fee	20,000	21,778	20,000
82129	Online Transcript Admin	50,000	65,000	50,000
82131	Insurance Premiums	1,050,000	713,896	1,050,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	113,000	113,000	113,000
82137	Parking Online Admin	125,000	113,000	125,000
82138	Classified Staff Development	15,000	9,039	15,000
82141	Durley Dr. Property Maintenance	30,000	9,231	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	-	-	95,000
82149	Exec Management Search Costs	50,000	38,374	120,000
82150	1095C Employer Provided Health (Fed req.)	42,000	27,670	42,000
82154	Staff Diversity Coordinators	60,000	36,785	60,000
82155	Employment related services	40,000	33,237	40,000
82156	Recruitment-Advertising (HR)	75,000	60,366	75,000
82159	District-wide Staff Development	30,000	4,466	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	30,000	115,454	150,000
82166	Board Room Broadcasting	-	-	100,000
82169	Distance Learning Prof Development	50,000	38,796	-
82170	Collection Fees (COTOP)	6,000	5,615	6,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82177	Data Base Admin/Tech Implementation	210,000	206,666	-
82178	AdminiSystem SW License Fee/HW Main	1,788,350	1,792,878	1,890,415
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	29,954	40,000
82181	Contingency	85,000	180,681	300,000
82188	Info Technology Equipment	100,000	30,000	30,000
82196	District Wide Leadership Academy	-	7,438	15,000
82197	Employee Perception Survey	-	44,440	-
87313	D/W Marketing Campaign*	150,000	339,101	150,000
	<b>TOTAL EXPENDITURES</b>	<u>7,139,169</u>	<u>6,933,477</u>	<u>8,059,094</u>

\* Prior to FY19, D/W Marketing Campaign was funded by one-time allocations from the colleges and/or reserves.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**UTILITIES**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET
GAS	119,000	155,000	155,000
WATER/SEWER	1,103,000	1,043,000	1,043,000
ELECTRICITY	3,212,200	3,136,200	3,136,200
TELEPHONE/TECH	125,000	225,000	225,000
DIRECT EXPENDITURE SUBTOTAL	<u>4,559,200</u>	<u>4,559,200</u>	<u>4,559,200</u>
TOTAL BUDGETED EXPENDITURES	<u>4,559,200</u>	<u>4,559,200</u>	<u>4,559,200</u>



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

**FUND BALANCES**

	<u>6/30/2018 ACTUALS</u>	<u>6/30/2019 PROJECTIONS</u>	<u>6/30/2020 PROJECTIONS</u>
Board Designated			
State Required Minimum 5%*	10,018,403	10,018,403	9,540,292
Revenue Shortfall Contingency	5,000,000	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000	1,000,000
Energy Efficiency	1,400,000	1,400,000	1,400,000
Unallocated	12,286,426	11,408,566	10,584,677
Budget Carryover	3,046,540	5,984,124	-
Fund 111 Total	32,751,369	34,811,093	27,524,969
Fund 113 Total	22,684,009	17,070,141	14,667,039
Fund 114 Total	<u>16,635,544</u>	<u>16,364,830</u>	<u>11,078,035</u>
Grand Total - General Fund Unrestricted	<u>72,070,923</u>	<u>68,246,064</u>	<u>53,270,043</u>

\*Based on 5% of combined budgeted expenses for Funds 111, 113, and 114

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2019-2020 TENTATIVE BUDGET

## GENERAL FUND – UNRESTRICTED (FUND 113) DESIGNATED INFRASTRUCTURE

### **Fund 113 – Unrestricted General Fund (Designated Infrastructure)**

An infrastructure funding plan and allocation model was approved by the board in March, 2012 to help address ongoing structural deficits and the total cost of ownership (TCO) in infrastructure categories. As specified in the annually reviewed infrastructure funding plan, resources are reallocated annually from the unrestricted general fund and may accumulate in Fund 113 from year to year to address infrastructure needs. The intent of this designated fund is to provide foundational resources to address the district's deficits in areas such as scheduled maintenance and capital furniture (e.g., for classroom, faculty and administration), library materials and databases, instructional and non-instructional equipment, technology refresh and replacement (hardware and software), and so forth. Planning for and providing items in these categories are central to the core mission of the district and each college and enable the institutions to update essential products and services on a short-term, mid-range and long-term basis. Further, addressing the total cost of ownership is prudent business practice and a requirement of accreditation. The amount of annual funding is determined through the Infrastructure Funding Formula. Funds will be budgeted to expend in the year following the year in which the revenue is earned.

Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

		2018-19 ADOPTION BUDGET	2018-19 PROJECTED	2019-20 BUDGET
		<u>                    </u>	<u>                    </u>	<u>                    </u>
8000	REVENUES	2,774,504	2,774,504	3,495,000 [a]
	TOTAL RESOURCES	2,774,504	2,774,504	3,495,000
1000	FACULTY SALARIES	-	-	-
2000	CLASSIFIED SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	-	-	-
	SALARY & BENEFIT SUBTOTAL	-	-	-
4000	SUPPLIES & MATERIALS	2,229,193	92,238	2,454,700
5000	OTHER OPERATING EXP	12,136,690	45,336	795,500
6000	CAPITAL OUTLAY	6,286,733	1,014,215	1,547,902
7000	TRANSFERS IN/OUT	712,534	4,476,208	1,100,000
	TOTAL BUDGETED EXPENDITURES	<u>21,365,150</u>	<u>5,627,997</u>	<u>5,898,102</u>
	Net Change in Fund Balance			(2,403,102)
	Beginning Fund Balance			17,070,141
	Ending Fund Balance			14,667,039

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE  
FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	1,476,269	470,108	866,655	1,079,722
15221	MC	Library Materials & Databases	552,918	90,727	150,000	493,645
15222	MC	Inst & Non Inst Equip	1,603,275	272,181	500,100	1,375,356
15223	MC	Tech Hardware & Software	1,057,556	256,406	550,000	763,962
15224	MC	Other	3,310,006	122,098	600,000	2,832,104
		<b>SUBTOTAL MOORPARK</b>	<b>8,000,024</b>	<b>1,211,520</b>	<b>2,666,755</b>	<b>6,544,789</b>
25220	OC	Sch Maint & Capital Furniture	1,713,840	417,371	198,000	1,933,211
25221	OC	Library Materials & Databases	223,042	40,776	-	263,818
25222	OC	Inst & Non Inst Equip	625,053	122,328	76,000	671,381
25223	OC	Tech Hardware & Software	678,607	255,307	257,000	676,914
25224	OC	Other	1,436,382	122,098	1,500	1,556,980
		<b>SUBTOTAL OXNARD</b>	<b>4,676,924</b>	<b>957,880</b>	<b>532,500</b>	<b>5,102,304</b>
35031	VC	Contingency	730,304	-	-	730,304
35220	VC	Sch Maint & Capital Furniture	1,101,814	563,228	990,000	675,042
35221	VC	Library Materials & Databases	9,978	77,500	87,478	-
35222	VC	Inst & Non Inst Equip	433,457	232,499	381,000	284,956
35223	VC	Tech Hardware & Software	206,905	330,275	449,369	87,811
35224	VC	Other	1,301,581	122,098	691,000	732,679
		<b>SUBTOTAL VENTURA</b>	<b>3,784,039</b>	<b>1,325,600</b>	<b>2,598,847</b>	<b>2,510,792</b>
75224	DAC	Other	609,154	-	100,000	509,154
		<b>SUBTOTAL DAC</b>	<b>609,154</b>	<b>-</b>	<b>100,000</b>	<b>509,154</b>
<b>TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE</b>			<b>17,070,141</b>	<b>3,495,000</b>	<b>5,898,102</b>	<b>14,667,039</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)  
DESIGNATED

**Fund 114 – Unrestricted General Fund (Designated)**

Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs such as those programs accounted for in this fund. Notably, such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations, or user fees. Sub-fund 114 is reported to the State as a part of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED	2019-20 TENTATIVE BUDGET
8000 REVENUES	<u>5,212,160</u>	<u>5,212,160</u>	<u>2,835,479</u>
1000 FACULTY SALARIES	7,812	13,700	20,000
2000 MANAGEMENT SALARIES	189,528	75,916	188,745
2000 CLASSIFIED SALARIES	1,099,998	918,522	902,175
3000 EMPLOYEE BENEFITS	<u>594,473</u>	<u>496,384</u>	<u>606,248</u>
SALARY & BENEFIT SUBTOTAL	1,891,811	1,504,522	1,717,168
4000 SUPPLIES & MATERIALS	554,777	271,691	417,101
5000 OTHER OPERATING EXP	4,153,487	2,477,776	858,452
6000 CAPITAL OUTLAY	4,938,929	87,215	4,859,553
7000 TRANSFERS IN/OUT	<u>349,780</u>	<u>112,070</u>	<u>270,000</u>
TOTAL EXPENDITURES	<u>11,888,784</u>	<u>4,453,274</u>	<u>8,122,274</u>
Net Change in Fund Balance			(5,286,795)
Beginning Fund Balance			16,364,830
Ending Fund Balance			11,078,035

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	26,450	-	21,600	4,850
10100	MC	Commercial Photography	260	-	-	260
10162	MC	Speech, Debate	5,024	-	5,000	24
12909	MC	Zoo Operations	704,760	180,500	337,336	547,924
14225	MC	MC Performing Arts Center	6,019	-	6,019	0
14245	MC	Box Office Holdings	22,767	-	-	22,767
15002	MC	Civic Center	19,871	71,000	81,922	8,949
15004	MC	Indirect Cost Recovery	104,694	35,000	29,469	110,225
15024	MC	Proctoring/Testing Fees	22,786	3,500	15,000	11,286
15026	MC	Bookstore Lease	4,496,982	395,000	57,000	4,834,982
15104	MC	Volleyball	4,505	2,200	4,504	2,201
15105	MC	Wrestling	574	-	-	574
15109	MC	Football	2,847	-	2,847	0
15110	MC	Baseball Camp	1,444	-	-	1,444
1512x	MC	Community Services	12,850	4,000	15,058	1,792
15200	MC	International Students	340,000	185,000	357,071	167,929
		<b>SUBTOTAL MOORPARK PROGRAMS</b>	<b>5,771,832</b>	<b>876,200</b>	<b>932,826</b>	<b>5,715,206</b>
22073	OC	Foundation support	5,166	256,659	256,659	5,166
22147	OC	CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center (non-instructional)	466	91,500	91,000	966
24461	OC	Auto Body	8,518	200	1,000	7,718
24510	OC	Dental Hygiene	96,191	36,000	51,581	80,611
24528	OC	Fire Academy-CPAT	153,640	45,000	44,644	153,996
24565	OC	EMT Skills Testing	16,457	10,500	10,221	16,735
24567	OC	State Fire Training	5,042	7,000	7,000	5,042
25002	OC	Civic Center	587,842	165,000	96,017	656,825
25004	OC	Indirect Cost Recovery	589,870	20,000	-	609,870
25010	OC	Leases	214,190	39,000	-	253,190
25023	OC	College Improvement Fund	40,894	-	12,000	28,894
25024	OC	Proctoring/Testing Fees	3,947	500	500	3,947
25026	OC	Bookstore Lease	274,871	108,000	136,247	246,624
25027	OC	All College Day	4,835	-	2,500	2,335
25031	OC	Contingency	79,880	-	5,000	74,880
25200	OC	International Students	32,061	-	-	32,061
25201	OC	CC Foundation Smog Ref & Tech	6,445	12,000	12,000	6,445
		<b>SUBTOTAL OXNARD PROGRAMS</b>	<b>2,765,765</b>	<b>791,359</b>	<b>726,369</b>	<b>2,830,754</b>

35002	VC	Civic Center	25,400	265,000	269,925	20,475
35004	VC	Indirect Cost Recovery	289,400	35,000	88,000	236,400
3501x	VC	Leases	98,290	114,920	140,662	72,547
35023	VC	Athletic Advertising	4,080	30,000	34,080	-
35024	VC	Testing Fees	3,030	5,000	8,030	-
35026	VC	Bookstore Lease	789,969	280,000	314,000	755,969
35200	VC	International Students	210,000	60,000	39,100	230,900
38709	VC	COV Superior Court Training	3,274	30,000	33,274	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
		<b>SUBTOTAL VENTURA PROGRAMS</b>	<b>1,425,993</b>	<b>819,920</b>	<b>929,622</b>	<b>1,316,291</b>
53001	EWD	District Economic Development Office	515,655	2,000	405,578	112,077
54001	EWD	Contract Education	-	10,000	10,000	-
		<b>SUBTOTAL ECON DEV PROGRAMS</b>	<b>515,655</b>	<b>12,000</b>	<b>415,578</b>	<b>112,077</b>
72067	DAC	District Office Building	276,181	247,000	200,000	323,181
75004	DAC	Indirect Cost Recovery	575,000	-	10,000	565,000
		<b>SUBTOTAL DAC PROGRAMS</b>	<b>851,181</b>	<b>247,000</b>	<b>210,000</b>	<b>888,181</b>
81009	DWS	Financial Aid Administrative Allowance	5,000	-	120	4,880
82123	DWS	Remote Registration	11,000	-	11,000	-
82130	DWS	Emergency Preparedness	4,787,198	-	4,787,198	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	176,647	89,000	55,000	210,647
		<b>SUBTOTAL DISTRICTWIDE PROGRAMS</b>	<b>5,034,405</b>	<b>89,000</b>	<b>4,907,878</b>	<b>215,527</b>
		<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>	<b>16,364,830</b>	<b>2,835,479</b>	<b>8,122,274</b>	<b>11,078,035</b>



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

**GENERAL FUND – RESTRICTED (FUND 12X)**

**Fund 12x – Restricted General Fund**

The restricted general fund accounts for revenues and expenditures that are used to support educational programs and services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. Restricted monies are generally from an external source that requires the funds be used for specific purposes. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in grant agreements and are subject to audit by grantor agencies. Fund 12x is reported to the State as a component of the Total General Fund. Major programs accounted for in various sub-funds of Fund 12x include state categorical programs such as Student Equity & Achievement, SWP (Strong Workforce Program), EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CaWORKS (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 III and Title V (HSI, STEM) federal grants.

Each categorical program must balance its expenditures with expected revenues. The FY 2019-20 Tentative Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year's Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs have been accorded in past years, given that the definitive allocations for most student services programs are finalized only 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. Budget adjustments for categorical programs are made once funds are allocated to the District. These budgets are updated throughout the year, as entitlements and apportionments are revised and approved by the granting agencies. Notably, 100% of carryforward funds are budgeted in the Tentative and Adopted Budgets. Substantial dollar amounts budgeted in the FY 2019-20 Tentative Budget include: Guided Pathways, \$1.4 million; Student Equity and Achievement Program, \$2.7 million; and, Strong Workforce Program, \$4.4 million.

Fund 12x is comprised of the following sub-funds:

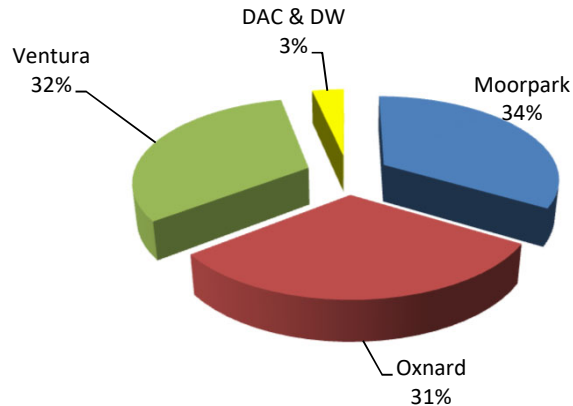
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND

**FUND 12X BY MAJOR OBJECT**

	2018-19 ADOPTION BUDGET	2019-20 TENTATIVE BUDGET
8000 REVENUES	<u>47,920,306</u>	<u>49,015,802</u>
1000 FACULTY SALARIES	7,098,780	6,864,451
2000 CLASSIFIED SALARIES	14,381,559	14,823,687
3000 EMPLOYEE BENEFITS	<u>8,209,898</u>	<u>8,779,034</u>
SALARY & BENEFIT SUBTOTAL	29,690,237	30,467,172
4000 SUPPLIES & MATERIALS	5,445,216	5,170,775
5000 OTHER OPERATING EXP	5,177,679	5,559,085
6000 CAPITAL OUTLAY	2,065,471	1,095,798
7000 OTHER OUTGO	<u>5,543,338</u>	<u>8,411,275</u>
TOTAL EXPENDITURES	<u>47,921,941</u>	<u>50,704,105</u>
Net Change Fund Balance		(1,688,303)
Beginning Fund Balance		2,063,525
Ending Fund Balance		375,223

**Expenditure Budget by Site**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	10,444,679	8,328,329	11,837,067	229,914	30,839,989
						-
125	OTHER STATE GRANTS	4,050,957	2,560,090	2,420,296	1,401,316	10,432,659
						-
126	FEDERAL GRANTS	717,114	4,091,741	311,877	-	5,120,733
						-
127	CONTRACTS	-	-	40,120	-	40,120
						-
128x	RESTRICTED LOTTERY & IELM	1,518,119	444,328	1,284,634	-	3,247,081
						-
129	OTHER RESTRICTED FUNDS	260,789	319,998	316,960	125,777	1,023,524
						-
TOTAL GENERAL FUND RESTRICTED		16,991,658	15,744,486	16,210,954	1,757,007	50,704,105

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE	46,260	247,044	88,413	-	381,717
x6002	DSPS	998,912	748,689	1,094,229	-	2,841,830
x6003	EOPS	588,891	1,068,217	846,863	-	2,503,971
x6009	Prior Year(s) DSPS	56,220	384	97,491	-	154,095
x6038	TANF	37,404	52,059	49,504	-	138,967
x6111	Student Financial Aid Administration	388,579	314,382	466,321	-	1,169,281
x6514	Student Equity & Achievement 18-19*	877,503	517,908	1,288,281	-	2,683,693
x6515	Student Equity & Achievement 19-20	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 17-18*	143,355	182,011	151,506	-	476,873
x6611	Guided Pathways 18-19*	327,500	241,252	337,807	-	906,559
x6612	Guided Pathways 19-20	272,917	201,044	281,506	-	755,467
x7010	Perkins IV Title I Part C	230,558	155,747	274,676	-	660,981
x7041	CalWORKS	190,881	284,381	268,074	-	743,335
x7101	Perkins IV Transitions	37,239	37,239	37,239	-	111,717
x7502	Strong Workforce Local 17-18*	110,222	14,164	129,399	-	253,785
x7503	Strong Workforce Local 18-19*	546,216	519,234	1,039,424	-	2,104,873
x7504	Strong Workforce Local 19-20	1,052,655	593,805	1,052,655	-	2,699,115
x7602	Strong Workforce Regional 17-18*	352,146	147,719	198,574	-	698,439
x7603	Strong Workforce Regional 18-19*	433,663	364,617	382,342	149,914	1,330,536
x7610	Campus Safety 17-18*	22,824	11,333	7,783	-	41,940
x8119	Hunger Free Campus 18-19*	94,963	43,006	82,343	-	220,312
x8122	Veteran Resource Center 18-19*	39,500	18,658	50,416	-	108,574
x8123	Veteran Resource Center 19-20	37,525	33,610	47,895	-	119,030
x8131	Mental Health Support 18-19*	75,518	39,327	84,455	-	199,300
x8713	Financial Aid Technology 18-19*	63,602	63,096	136,715	-	263,413
x8714	Financial Aid Technology 19-20	35,432	29,242	35,103	-	99,777
86029	Staff Diversity 17-18*	-	-	-	31,000	31,000
86129	Staff Diversity 18-19*	-	-	-	49,000	49,000
TOTAL STATE CATEGORICAL FUNDS		10,444,679	8,328,329	11,837,067	229,914	30,839,989

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6011	CA College Promise 18-19*	700,714	268,139	232,396	-	1,201,250
x6071	CA College Promise 19-20	1,125,540	300,508	499,779	-	1,925,827
x6321	Student Success Completion Grant 19-20	1,768,217	1,794,605	1,365,080	-	4,927,902
x7054	Foster Care Education	-	98,639	101,062	-	199,701
x7562	Nursing Program Support Grant 19-20	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	143,182	-	-	200,000	343,182
x8125	Veterans Resource Center Grant*	100,000	89,699	-	-	189,699
x8906	Teacher Prep Program*	8,500	8,500	8,500	-	25,500
38801	Education Futures Initiative*	-	-	27,789	-	27,789
53055	CA Apprenticeship Initiative - Pre-Apprenticeship*	-	-	-	252,358	252,358
53056	CA Apprenticeship Initiative 17-18*	-	-	-	577,894	577,894
53057	CA Apprenticeship Initiative 18-19*	-	-	-	275,886	275,886
82138	Classified Professional Development Funds*	-	-	-	95,177	95,177
<b>TOTAL OTHER STATE GRANTS</b>		<b>4,050,957</b>	<b>2,560,090</b>	<b>2,420,296</b>	<b>1,401,316</b>	<b>10,432,659</b>

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7215	Proj. ALAS - Title V with CSUCI - Year 5*	17,001	36,122	-	-	53,123
x7411	Proj. Promesas - Title V with CSUCI - Year 1*	-	2,102	3,868	-	5,970
x7412	Proj. Promesas - Title V with CSUCI - Year 2*	-	-	6,520	-	6,520
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	12,902	20,787	9,880	-	43,569
x7414	Proj. Promesas - Title V with CSUCI - Year 4	32,000	32,000	32,000	-	96,000
17217	Proj. AIMS2 - Title V with CSUN - Year 2*	427	-	-	-	427
17218	Proj. AIMS2 - Title V with CSUN - Year 3*	10,875	-	-	-	10,875
17219	Proj. AIMS2 - Title V with CSUN - Year 4	50,000	-	-	-	50,000
17730	Proj. Chess - Title V with CLU - Year 1*	284,180	-	-	-	284,180
17731	Proj. Chess - Title V with CLU - Year 2	309,728	-	-	-	309,728
27151	Proj. Adelante - Title V - Year 1*	-	131,464	-	-	131,464
27152	Proj. Adelante - Title V - Year 2*	-	160,390	-	-	160,390
27153	Proj. Adelante - Title V - Year 3*	-	145,527	-	-	145,527
27154	Proj. Adelante - Title V - Year 4*	-	407,299	-	-	407,299
27155	Proj. Adelante - Title V - Year 5	-	649,772	-	-	649,772
27185	Proj. Acabado - Title III - Year 1*	-	15,591	-	-	15,591
27186	Proj. Acabado - Title III - Year 2*	-	341,858	-	-	341,858
27187	Proj. Acabado - Title III - Year 3*	-	515,849	-	-	515,849
27188	Proj. Acabado - Title III - Year 4	-	1,199,254	-	-	1,199,254
28112	Upward Bound Year 2*	-	146,190	-	-	146,190
28113	Upward Bound Year 3	-	287,536	-	-	287,536
37421	CCAMPIS - Title V - Year 1*	-	-	118,500	-	118,500
37422	CCAMPIS - Title V - Year 2	-	-	130,395	-	130,395
38322	Guitar Project - NSF with Sinclair CCD - Year 3	-	-	10,715	-	10,715
TOTAL FEDERAL GRANTS		717,114	4,091,741	311,877	-	5,120,733

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 127 CONTRACTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
37050	Dept. of Youth Authority	-	-	40,120	-	40,120
TOTAL CONTRACTS		-	-	40,120	-	40,120

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801	12802	12803	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	Restricted Lottery (Carryforward)	798,505	65,147	809,000	-	1,672,652
VAR	Restricted Lottery 19-20	568,388	239,551	473,080	-	1,281,019
TOTAL RESTRICTED LOTTERY		1,366,893	304,698	1,282,080	-	2,953,671

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878	12879	12880	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	IELM (Carryforward)	151,225	139,630	2,554	-	293,409
TOTAL IELM		151,225	139,630	2,554	-	293,409

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	8,036	7,145	10,322	-	25,503
x6006	Work Study	252,753	226,549	306,638	-	785,941
27800	Ca. Campus Catalyst Fund	-	86,303	-	-	86,303
81009	Financial Aid Administrative Allowance	-	-	-	125,777	125,777
TOTAL OTHER RESTRICTED FUNDS		260,789	319,998	316,960	125,777	1,023,524

## 2019-2020 TENTATIVE BUDGET

### PARKING SERVICES FUND (FUND 124)

#### **Fund 124 – Parking Services Fund**

The Parking Services Fund has been established for the receipt and accounting of parking revenues (fees and fines) and expenditures associated with parking—including safety, transportation and District police services. Education Code Section 76360 authorizes community college districts to assess a parking fee through a daily parking fee or semester permits. The District will begin charging a maximum semester/term permit fee for automobiles of \$58 for the fall 2019 and spring 2020 semesters and \$29 for the summer term. The fee for a daily permit is \$2 daily, except for a grace period when parking is free during the first week of the fall, spring and summer terms. Revenues collected are restricted and must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas districtwide. Revenues generated from parking and related services are not enough to fully fund all necessary safety, transportation and police services. Therefore, the Tentative Budget includes \$1,164,768 of unrestricted general fund (Districtwide) monies as financial support toward the cost of providing police services at all sites.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 PARKING SERVICES FUND  
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Proj Actual 2018-19	Budget 2019-20	Proj Actual 2018-19	Budget 2019-20	Proj Actual 2018-19	Budget 2019-20
BEGINNING BALANCE	121,823	(0)	149,989	344,407	271,812	344,406
REVENUES						
Parking Fees - Permits	583,417	640,000	194,418	207,000	777,835	847,000
Parking Fees - Permits BOGW	435,065	470,000	-	-	435,065	470,000
Parking Fees - Daily/Coin	647,073	778,000	-	-	647,073	778,000
Parking and Traffic Fines	241,137	377,000	-	-	241,137	377,000
Other Local Revenues/Fees	10,178	500	-	-	10,178	500
Interfund Transfer In from General Fund	918,433	1,164,768	-	-	918,433	1,164,768
TOTAL REVENUES	2,835,304	3,430,268	194,418	207,000	3,029,721	3,637,268
TOTAL FUNDS AVAILABLE	2,957,127	3,430,268	344,407	551,407	3,301,533	3,981,674
EXPENDITURES						
Classified Salaries	1,686,964	1,895,366	-	-	1,686,964	1,895,366
Employee Benefits	910,375	1,164,619	-	-	910,375	1,164,619
Supplies and Materials	44,418	39,043	-	-	44,418	39,043
Operating Expenditures	313,414	331,240	-	-	313,414	331,240
Capital Outlay	1,957	-	-	-	1,957	-
Interfund Transfer Out	-	-	-	-	-	-
TOTAL EXPENDITURES	2,957,127	3,430,268	0	0	2,957,127	3,430,268
PROJECTED ENDING BALANCE	(0)	(0)	344,407	551,407	344,406	551,406

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

HEALTH SERVICES FUND (FUND 13X)

**Fund 13x – Health Services Fund**

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. Effective with the fall 2019 term, the student health fee assessment for the fall and spring semesters is \$21, a \$1 increase over the prior year. The fee for the summer term will increase from \$17 to \$18. The 2012-13 State budget provided Districts with the option to receive a block grant of \$28 per funded FTES as a replacement for the cumbersome filing of mandated claim reimbursements for various State mandates, including those associated with Student Health Centers. Since that time, the Student Health Centers have annually received a proportional share of the block grant. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE		TOTAL	
	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	1,584,506	1,469,687	759,291	755,728	763,723	456,973	1,273,266	1,273,266	4,380,785	3,955,654
REVENUES										
State Mandated Costs-Block Grant	102,521	102,000	49,549	45,000	92,897	92,000	-	-	244,967	239,000
Student Health Fees	731,297	700,000	334,467	315,000	593,042	595,000	-	-	1,658,806	1,610,000
Other Student Charges	50,037	43,000	20,000	20,000	27,861	85,000	-	-	97,898	148,000
Other Income	3,800	2,300	11,829	13,000	4,203	6,000	-	-	19,832	21,300
TOTAL REVENUES	887,655	847,300	415,845	393,000	718,003	778,000	-	-	2,021,503	2,018,300
EXPENDITURES										
Academic Salaries	136,371	136,371	93,839	96,523	117,430	119,910	-	-	347,640	352,804
Classified Salaries	449,995	461,995	108,328	114,191	361,289	329,717	-	-	919,612	905,903
Employee Benefits	252,872	270,873	117,308	127,114	320,429	342,569	-	-	690,609	740,556
Supplies & Materials	44,590	50,840	31,870	35,450	62,046	36,000	-	-	138,507	122,290
Operating Expenses	113,046	119,544	66,609	67,450	161,528	167,500	-	-	341,184	354,494
Capital Outlay	5,600	-	1,452	-	2,029	-	-	-	9,082	-
TOTAL EXPENDITURES	1,002,473	1,039,623	419,407	440,728	1,024,753	995,696	-	-	2,446,634	2,476,047
OPERATING SURPLUS(DEFICIT)	(114,818)	(192,323)	(3,562)	(47,728)	(306,750)	(217,696)	-	-	(425,131)	(457,747)
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	1,469,687	1,277,364	755,728	708,001	456,973	239,276	1,273,266	1,273,266	3,955,654	3,497,908

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

SPECIAL REVENUE FUND (FUND 322)  
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
 INSTRUCTIONAL LAB OUTLET  
 FUND 322

	OXNARD	
	Projected 2018-19	Budget 2019-20
BEGINNING BALANCE	181,812	154,452
REVENUES		
Food Sales	101,374	125,000
Catering Sales	13,547	15,000
Interfund Transfer In	-	-
TOTAL REVENUES	114,921	140,000
TOTAL FUNDS AVAILABLE	296,733	294,452
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	2,487	7,119
Supplies and Materials	-	5,754
Operating Expenditures	14,793	16,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	125,000	125,000
TOTAL EXPENDITURES	142,280	154,293
PROJECTED ENDING BALANCE	154,452	140,160 *

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

CHILD DEVELOPMENT FUND (FUND 33X)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 CHILD CARE CENTER FUND\*  
 FUNDS 33X

	MOORPARK		VENTURA		TOTAL	
	Projected 2018-19	Budget 2019-20	Projected 2018-19	Budget 2019-20	Projected 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	296,894	373,058	43,923	51,799	340,817	424,857
REVENUES						
Child Care Tax Bailout Apportionment	33,488	32,000	33,488	33,000	66,977	65,000
Child Care Fees	386,026	386,821	286,331	263,000	672,357	649,821
Child Care Fees-paid by grants/aid	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	28,750	75,000	28,750	75,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	419,515	418,821	348,569	371,000	768,083	789,821
EXPENDITURES						
Classified Salaries	221,130	248,175	252,890	274,323	474,020	522,498
Employee Benefits	104,299	142,096	74,183	130,740	178,482	272,836
Supplies & Materials	7,081	13,500	9,684	10,000	16,765	23,500
Operating Expenses	10,841	15,050	3,936	5,810	14,777	20,860
Non Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	343,350	418,821	340,693	420,873	684,043	839,694
OPERATING INCOME (LOSS)	76,164	-	7,876	(49,873)	84,040	(49,873)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	51,000	-	51,000
TOTAL NON OPERATING REV/ (EXP)	-	-	-	51,000	-	51,000
NET CHANGE IN BALANCE	76,164	-	7,876	1,127	84,040	1,127
ENDING FUND BALANCE	373,058	373,058	51,799	52,926	424,857	425,984

\* At Oxnard College, the child care center has been converted to a lab school and is accounted for in the Unrestricted General Fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

CAPITAL PROJECTS FUND (FUND 4XX)

**Fund 4xx – Capital Projects**

Fund 4xx 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.

Fund 4xx is comprised of the following sub-funds whose revenues and expenditures are either restricted or designated, as indicated below:

Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund 43xx	Measure S Bond Projects (restricted)

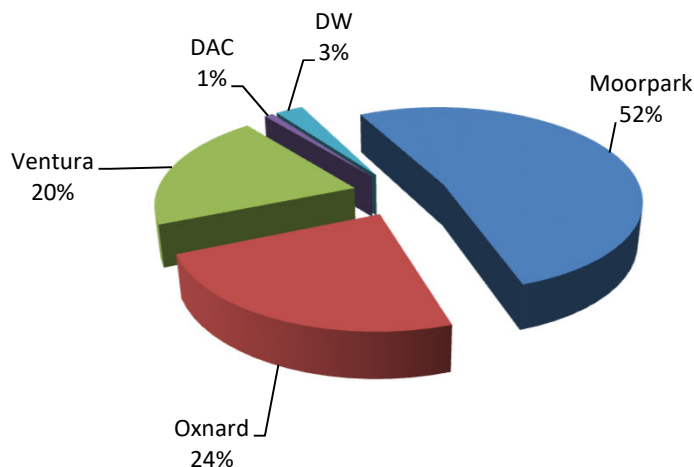


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

	<u>2018-19 ADOPTION BUDGET</u>	<u>2019-20 TENTATIVE BUDGET</u>
8000 REVENUES	<u>6,574,343</u>	<u>5,607,584</u>
1000 FACULTY SALARIES	-	-
2000 CLASSIFIED SALARIES	-	-
3000 EMPLOYEE BENEFITS	-	-
SALARY & BENEFIT SUBTOTAL	-	-
4000 SUPPLIES & MATERIALS	83,035	67,317
5000 OTHER OPERATING EXP	569,776	507,417
6000 CAPITAL OUTLAY	32,709,024	20,954,658
7000 OTHER OUTGO	<u>3,267,924</u>	<u>2,690,232</u>
TOTAL EXPENDITURES	<u>36,629,758</u>	<u>24,219,624</u>
Net Change Fund Balance		(18,612,040)
Beginning Fund Balance		27,117,739
Ending Fund Balance		8,505,699

**Expenditure Budget by Site**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	709,339	988,326	2,312,543	-	-	4,010,209
415	Redevelopment Agency Funds	157,596	1,642,142	462,415	-	-	2,262,153
417	Non Res Stdnt Cptl Outlay Surcharge	320,276	46,884	273,037	-	-	640,197
419	Locally Funded Projects	11,127,249	2,948,037	534,442	80,413	112,043	14,802,184
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	-	125,000	528,311	1,103,311
43XX	Measure S Bond Projects	82,828	-	1,318,742	-	-	1,401,570
TOTAL CAPITAL PROJECTS		12,697,288	5,775,388	4,901,179	205,413	640,355	24,219,624

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019 - 2020 TENTATIVE BUDGET  
 CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Resurface Running Track	-	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	-	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	-	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	-	16,886	16,886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	-	30,581	30,581	-
MC	BLDG 3 GYM HVAC REPLCMNT - SM 16/17	-	254,199	254,199	-
MC	ADMIN BLDG SECONDARY EFF PH 1 16/17	-	300,000	300,000	-
MC	MC REPLACE 2ND FL DECK BLDG 11-HSS	-	59,888	59,888	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	19,863	19,863	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	19,339	19,339	-
	<b>MOORPARK COLLEGE SUBTOTAL</b>	-	<b>709,339</b>	<b>709,339</b>	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	13/14 REPL EMG LTING/FIRE ALARM BAT	368	368	737	-
OC	SM 13/14 R/R RESTROOMS CW	15,750	15,750	31,500	-
OC	S/M 13/14 SIDEWALK R/R CW	8,207	8,207	16,413	-
OC	SM 13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	575	575	1,150	-
OC	13/14 REPAIR/RECOAT ROOF BLDG 21	16,000	16,000	32,000	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	Reroof Bldg #20 Job & Car SM 15/16	-	32,500	32,500	-
OC	Repl Roof Bldg#1 No Hall SM15/16	-	17,650	17,650	-
OC	R/R Roof Bldg #10-CDC SM 15/16	-	90,500	90,500	-
OC	Refurb Stud Restrm #24 CSC SM 15/16	-	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	-	35,001	35,001	-
OC	REPL 2 HVAC UNITS MAIN BLDG SM16/17	-	38,463	38,463	-
OC	REPL HVAC SVC STAFF OFF/CLSRM 16/17	-	73,463	73,463	-
OC	INSTALL A/C CLSRM LS11-LS15 SM1617	-	212,400	212,400	-
OC	INSTALL HVAC BLDG 4 PH 1 SM16/17	-	118,254	118,254	-
OC	REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	OC EMERGENCY LIGHT BACKUP BATTERIES	-	6,504	6,504	-
OC	OC REPLACE FIRE ALARM BLDG 6	-	87,496	87,496	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	18,453	18,453	-
OC	15/16 CONDENSING UNIT REPLACE CW	-	3,027	3,027	-
OC	OC SM 18/19 ALLOCATION	-	62,853	62,853	-
OC	OC LS CORRIDOR PAINTING	-	30,000	30,000	-
OC	OC LA-6/LS-8/LS-16	-	30,000	30,000	-
	<b>OXNARD COLLEGE SUBTOTAL</b>	<b>47,010</b>	<b>941,316</b>	<b>988,326</b>	<b>-</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	SM Ong Campus Facility Improvements	7,787	7,787	15,574	-
VC	Repair/Replace Concrete Walkways	-	795	795	-
VC	Repair Athletic Track	-	180	180	-
VC	Replace Gutters on WAM	-	86	86	-
VC	Repair Restrooms in Admin Bldg	-	795	795	-
VC	Replace Gas Line to DRC	-	108	108	-
VC	Repl Heating in Admin Bldg	-	795	795	-
VC	Replace Flooring in DRC	-	36	36	-
VC	SM 13/14 Admin Bldg Window Repl	64,828	64,828	129,657	-
VC	SM 13/14 Guthrie Hall - Ext Paint	3,000	3,000	6,000	-
VC	CW Replace Fencing & Gates SM 15/16	-	107,435	107,435	-
VC	Repl Roof & Doors #21 M/O SM 15/16	-	14,720	14,720	-
VC	Rem Restrms adj Sml Gym #7 SM15/16	-	5	5	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	9,255	9,255	-
VC	REPLACE EOPS ROOF SM 15/16	-	23,717	23,717	-
VC	SCI/MATH REPL DRYER/VAC PUMP SM1516	-	15,290	15,290	-
VC	REPLACE HVAC MATH/SCIENCE SM16/17	-	650,000	650,000	-
VC	REPLACE CONCRETE WALKWAY SM16/17	-	550,000	550,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	540,841	540,841	-
VC	VC SM 18/19 ALLOCATION	-	247,256	247,256	-
	<b>VENTURA COLLEGE SUBTOTAL</b>	<b>75,615</b>	<b>2,236,928</b>	<b>2,312,543</b>	<b>-</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 415 REDEVELOPMENT AGENCY PROGRAMS &  
FUND 417 NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Simi Valley RDA	128,911	-	128,911	-
MC	Former City of Thousand Oaks	28,686	-	28,686	-
OC	Former Camarillo Corridor RDA	385,500	-	385,500	-
OC	Former Port Hueneme RDA	98,771	-	98,771	-
OC	Former Channel Islands RDA	61,932	-	61,932	-
OC	Former Oxnard RDA	1,095,938	-	1,095,938	-
VC	Former San Buenaventura RDA	141,356	-	141,356	-
VC	Former Piru Earthquake Recovery RDA	37,253	-	37,253	-
VC	Former Santa Paula RDA	145,181	-	145,181	-
VC	Former Fillmore RDA	80,823	-	80,823	-
VC	Former Ojai RDA	57,801	-	57,801	-
<b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>		<b>2,262,153</b>	<b>-</b>	<b>2,262,153</b>	<b>-</b>

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	230,276	90,000	320,276	-
OC	Capital Outlay Surcharge	36,884	10,000	46,884	-
VC	Capital Outlay Surcharge	223,037	50,000	273,037	-
<b>SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS</b>		<b>490,197</b>	<b>150,000</b>	<b>640,197</b>	<b>-</b>
<b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY FUNDS</b>		<b>2,752,350</b>	<b>150,000</b>	<b>2,902,350</b>	<b>-</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	MC Gym Renovation Exh B #16	8,304,076	-	8,304,076	-
MC	MC Admin Bldg Renovation	155,500	-	65,000	90,500
MC	Forum (AA-147) Renovation	63,100	-	-	63,100
MC	Moorpark College Wayfinding	795,414	-	795,414	-
MC	Performing Arts Improvements	140,895	-	-	140,895
MC	MC Theater Lighting Repl. Phs2	237,481	-	-	237,481
MC	MC Football Stadium Lighting Repl	73,573	-	-	73,573
MC	Special Rep & Site Improvmnts Phs 2	417,144	-	150,000	267,144
MC	All Weather Access Project	35,888	-	35,888	-
MC	MC M&O Office Renovation Project	100,000	-	-	100,000
MC	MC PROP 39 YR 5	9,315	-	9,315	-
MC	GREEN CHARGE NETWORKS	3,093	-	3,093	-
MC	MC ZOO PARROT STRUCTURE	50,000	-	50,000	-
MC	MC ZOO TIGER HABITAT	195,120	-	195,120	-
MC	MC COMMUNICATIONS BLDG RENOV (SWF)	8,000	-	8,000	-
MC	MC OUTDOOR KINESIOLOGY CLSRM (SWF)	13,124	-	13,124	-
MC	MC LLR SERVER ROOM HVAC REPLACEMENT	34,700	-	34,700	-
MC	MC HEALTH SCIENCE LAB	127,902	-	127,902	-
MC	MC KINESIOLOGY OUTDOOR CLSRM PH 2	251,200	-	251,200	-
MC	Stadium Bathrooms	689,494	-	689,494	-
MC	CCCR Renovation	238,147	-	238,147	-
MC	Unallocated General Scheduled Maint	106,776	50,000	156,776	-
	<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>12,049,941</b>	<b>50,000</b>	<b>11,127,249</b>	<b>972,692</b>
OC	#26 Community Student Svcs Center	5,834	-	5,834	-
OC	Unidentified Project Fund	3,916,603	-	-	3,916,603
OC	Unallocated General Scheduled Maint	-	50,000	50,000	-
OC	OC FIRE WAREHOUSE	2,479,160	-	2,479,160	-
OC	Campus Signage Project	235,296	-	235,296	-
OC	BIOLOGY LAB REMODEL	118,108	-	118,108	-
OC	OC PROP 39 YR 5	59,639	-	59,639	-
	<b>SUBTOTAL OXNARD PROJECTS</b>	<b>6,814,639</b>	<b>50,000</b>	<b>2,948,037</b>	<b>3,916,603</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
VC	Unallocated General Scheduled Maint	39,746	60,254	100,000	-
VC	VC ASC REPAIRS	16,592	-	-	16,592
VC	CAMARILLO HVAC REPAIRS	84,294	-	-	84,294
VC	VC MCW/MCE CHILLERS	25,874	-	25,874	-
VC	VC ELC-TESTING CENTER	1,000	-	1,000	-
VC	VC CDC RELOCATION PROJECT	26,194	-	26,194	-
VC	VC SSC OFFICES REMODEL	21,089	-	21,089	-
VC	VC Office Renovations	8,311	-	8,311	-
VC	Math/Science HVAC Renovation	450,330	1,109,746	250,000	1,310,076
VC	VC CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	74,415	-	25,000	49,415
VC	Pirates Plaza	475,367	-	-	475,367
VC	VC LRC CHILLER	30,059	-	30,059	-
VC	VC DOORS PROJECT	59,622	-	-	59,622
VC	BCS/FA HVAC REPAIR	26,915	-	26,915	-
	<b>SUBTOTAL VENTURA PROJECTS</b>	<b>1,374,527</b>	<b>1,170,000</b>	<b>534,442</b>	<b>2,010,085</b>
DAC	DAC HVAC BOILER REPLACEMENT	80,413	-	80,413	-
	<b>SUBTOTAL DAC PROJECTS</b>	<b>80,413</b>	<b>-</b>	<b>80,413</b>	<b>-</b>
DW	Emergency Preparedness	59,041	-	59,041	-
DW	Mass Notification System	5,000	-	5,000	-
DW	FSTA Cam Site Scheduled Maintenance/Landscap	456,672	-	10,000	446,672
DW	PARKING MAINTENANCE DW2019	38,003	-	38,003	-
	<b>SUBTOTAL DISTRICT-WIDE PROJECTS</b>	<b>558,715</b>	<b>-</b>	<b>112,043</b>	<b>446,672</b>
	<b>TOTAL CAPITAL OUTLAY PROJECTS</b>	<b>20,878,236</b>	<b>1,270,000</b>	<b>14,802,184</b>	<b>7,346,052</b>



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 44x TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT &  
FUND 451 NEW INFORMATION TECHNOLOGY

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	790,683	-	300,000	490,683
OC	Technology Refresh/Equip. Replacement	677,074	-	150,000	527,074
VC	Technology Refresh/Equip. Replacement	-	-	-	-
DAC	Technology Refresh/Equip. Replacement	266,890	-	125,000	141,890
DW	Information Technology Equipment	34,459	30,000	64,459	-
DW	New Information Technology Systems	128,969	250,000	378,969	-
DW	CashNet eMarket Implementation	26,913	-	26,913	-
DW	SIG Projects	14,827	-	14,827	-
DW	Cloud Project	4,980	-	4,980	-
DW	Banner 9 Forms	4,163	-	4,163	-
DW	GUIDED PATHWAYS PROJECTS	4,000	-	4,000	-
DW	CATALOG/CURRICULUM IMPROVEMENT	30,000	-	30,000	-
	<b>TOTAL</b>	<b>1,982,958</b>	<b>280,000</b>	<b>1,103,311</b>	<b>1,159,647</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019 - 2020 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 43XX GENERAL OBLIGATION (MEASURE S) BOND PROJECTS

LOC	ORG	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENDED TO DATE	2019-2020 BUDGET	ENDING BALANCE
MC	VAR	Completed Projects	110,019,267	110,019,267	-	-
MC	VAR	Defunded Projects	80,551	80,551	-	-
MC	19133	Gym Renovation	1,265,271	1,182,443	82,828	-
		<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>111,365,088</b>	<b>111,282,261</b>	<b>82,828</b>	-
OC	VAR	Completed Projects	118,546,510	118,546,510	-	-
OC	VAR	Defunded Projects	71,906	71,906	-	-
		<b>SUBTOTAL OXNARD PROJECTS</b>	<b>118,618,416</b>	<b>118,618,416</b>	-	-
VC	VAR	Completed Projects	101,924,111	101,924,111	-	-
VC	VAR	Defunded Projects	235,780	235,780	-	-
VC	39105	Athletic Facilities Renovation	11,384,026	10,720,908	663,118	-
VC	39111	M & O Renovation	5,848,698	5,238,344	610,354	-
VC	39140	Studio Arts H Building Modernization	5,987,900	5,942,630	45,270	-
VC	39300	Allocated/Not Designated Bond Interest	-	-	-	-
		<b>SUBTOTAL VENTURA PROJECTS</b>	<b>125,380,515</b>	<b>124,061,773</b>	<b>1,318,742</b>	-
DW	VAR	Completed Projects	25,445,757	25,445,757	-	-
		<b>SUBTOTAL DISTRICT-WIDE PROJECTS</b>	<b>25,445,757</b>	<b>25,445,757</b>	-	-
		<b>TOTAL BOND PROJECTS</b>	<b>380,809,776</b>	<b>379,408,206</b>	<b>1,401,570</b>	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

FOOD SERVICES FUND (FUND 52X)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET  
FOOD SERVICES (VENDING) OPERATIONS  
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Projected 2018-19	Budget 2019-20	Projected 2018-19	Budget 2019-20	Projected 2018-19	Budget 2019-20	Projected 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	375,868	386,805	513,553	531,940	181,087	193,406	1,070,508	1,112,151
REVENUE								
Vending Commission	35,781	40,000	18,387	23,000	26,697	25,000	80,864	88,000
Other local income (Coke bonus pymt)	-	-	-	-	-	-	-	-
TOTAL REVENUE	35,781	40,000	18,387	23,000	26,697	25,000	80,864	88,000
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	3,344	8,136	-	-	12,180	7,119	15,524	15,255
Supplies & Materials	1,500	3,000	-	-	2,198	13,864	3,698	16,864
Operating Expenses	-	2,000	-	-	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	4,844	13,136	-	-	14,378	20,983	19,222	34,119
OPERATING INCOME (LOSS) – FOODSERVICE	30,937	26,864	18,387	23,000	12,319	4,017	61,643	53,881
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	(20,000)	-	-	-	-	-	(20,000)	-
TOTAL NON OPERATING EXPENSES	20,000	-	-	-	-	-	20,000	-
NET CHANGE IN BALANCE	10,937	26,864	18,387	23,000	12,319	4,017	41,643	53,881
ENDING FUND BALANCE	386,805	413,669	531,940	554,940	193,406	197,423	1,112,151	1,166,032

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

INTERNAL SERVICES FUND (FUND 6XX)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-20 TENTATIVE BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	Projected 2018-19	Budget 2019-20
BEGINNING BALANCE	1,205,385	1,144,480
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,280,385	1,219,480
EXPENDITURES		
SELF-INSURANCE COSTS	130,242	75,000
SETTLEMENTS	5,664	65,000
ENDING BALANCE	1,144,480	1,079,480

FUND 612 - RETIREE HEALTH PAYMENT POOL

	Projected 2018-19	Budget 2019-20
BEGINNING BALANCE	3,279,237	3,715,163
REVENUES	454,426	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	3,715,163	3,733,663

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-20 TENTATIVE BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	Projected 2018-19	Budget 2019-20
BEGINNING LIABILITY	736,914	718,384
INSTRUCTIONAL EXPENSE/BANKING USAGE	88,587	89,000
	(107,117)	(107,000)
ENDING LIABILITY	718,384	700,384

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	Projected 2018-19	Budget 2019-20
BEGINNING BALANCE	474,874	-
TRANSFER IN (from all funds as fringe benefit %)	15,083,796	18,830,000
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	15,558,670	16,700,000
misc	-	-
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	-	2,130,000

Total Liability is \$197.3 million as of the June 30, 2018 actuarial study valuation date. Balance of the Irrevocable trust is \$21.3 million as March 31, 2019

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2019-2020 TENTATIVE BUDGET

FINANCIAL AID PROJECTS FUND (FUND 74XX)



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2019-2020 TENTATIVE BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

	STATE PROGRAMS					FEDERAL PROGRAMS				TOTAL
	CAL GRANTS	CARE	EOPS	SSCG	AB19	PELL	SEOG	NSL	Direct Loans	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	448	-	448
REVENUES										
Federal Income	-	-	-	-	-	36,200,000	595,003	-	2,956,000	39,751,003
State Income	4,105,000	81,199	347,646	4,927,902	395,000	-	-	-	-	9,856,747
Local Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,105,000	81,199	347,646	4,927,902	395,000	36,200,000	595,003	-	2,956,000	49,607,750
TOTAL FUNDS AVAILABLE	4,105,000	81,199	347,646	4,927,902	395,000	36,200,000	595,003	448	2,956,000	49,608,198
EXPENDITURES & OTHER OUTGO										
Transfers Out	-	-	-	-	-	-	-	-	-	-
Student Financial Aid	4,105,000	81,199	347,646	4,927,902	395,000	36,200,000	595,003	-	2,956,000	49,607,750
TOTAL EXPENDITURES & OTHER OUTGO	4,105,000	81,199	347,646	4,927,902	395,000	36,200,000	595,003	-	2,956,000	49,607,750
ENDING FUND BALANCE	-	-	-	-	-	-	-	448	-	448

(Does not include California College Promise Grants,  
 formerly known as Board of Governors Fee Waivers)