

**VENTURA COUNTY COMMUNITY
COLLEGE DISTRICT**



**MOORPARK COLLEGE
OXNARD COLLEGE
VENTURA COLLEGE
DISTRICT OFFICE**

**2005-2006
ADOPTION BUDGET
SEPTEMBER 13, 2005**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2005-2006 ADOPTION BUDGET

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2005-2006

ADOPTION BUDGET



BUDGET NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET NARRATIVE
2005-2006

OVERVIEW

The 2005-06 Adoption Budget, as presented, reflects the State Adopted Budget, and includes the latest financial information available at the time of preparation. This budget was reviewed and approved through the District's shared-governance council (DCAS), responsible for budget development, and recommended by consensus to be forwarded to the Board for approval.

The annual budget development process is a continuum. It usually begins in January with the release of the Governor's Proposed Budget for the ensuing fiscal year. From that document, the District estimates the impact of the January Proposal on VCCCD. In addition, the District forecasts changes in expenditures, again beginning in January, based on early projections from external agencies/vendors or District historical costs.

A set of Budget Assumptions was presented to the Board in April and those approved Budget Assumptions provide the foundation for the distribution of available resources that are contained within this document. These Assumptions guided the budget development process throughout the various phases, until the Final Adoption Budget is presented to the Board.

Modifying projections of revenue and expenses is an ongoing process beginning in January through final adoption of the budget.

The FY06 Tentative Budget was based on the Governor's May proposal, with adjustments as they are forecasted to impact VCCCD, and with the Budget Assumptions adopted by the Board in April 2005. The Tentative Budget was adopted on June 21, 2005, and is the authorization for the District to incur expenses.

ENROLLMENT- FTES

The district's general revenue represents the combination of state and local revenues. This sum must be earned through the generation of several workload measures, the most vital of which is FTES (Full Time Equivalent Students (enrollment)).

The District has experienced four consecutive semesters of declining enrollment and did not achieve base FTES of 25,729 in 2004-05. The District reported 25,439 FTES, 290 below base. That situation coupled with the fact that in 2004-05 we had 465 FTES that were carried-over from the prior year and will not be available in 2005-06, means that the District will not be eligible for growth funding in 2005-06. In fact, based on our current enrollment status, we are expecting that we may experience another year of enrollment decline.

The total general revenue estimate assumes that the colleges will collectively generate 25,439 FTES, the same as in 2004-05.

PRELIMINARY BUDGET - JANUARY

Revenue - Governor's Initial Budget Proposal

The January proposal included an overall increase to the community colleges of \$373 million (7.4%). The major items included in the January proposal were \$195.5 million for a 3.93% cost of living adjustment to base funding, \$137 million for state-wide growth at an average of 3%, and \$31.4 million in Partnership for Excellence (PFE) restoration from a veto of the prior year. The Initial Budget Proposal did not include equalization.

Based on this initial proposal, in January the anticipated increased revenue for VCCCD for 2005-06 was \$4.1 million in COLA and a minor reduction in local revenues, for a total anticipated increase of \$3.8 million. Because we have experienced four consecutive semesters of declining enrollment, and we did not generate our required base enrollment for 2004-05, the District has not forecast enrollment growth in 2005-06 and the resultant revenue related to enrollment growth.

Expenditures

In January, the District begins to forecast expected changes in expenditures, based on early projections from external agencies and vendors and District historical costs.

Although much of the detail in budget development occurs at the colleges, who must consider all changes in expected expenses, such as service agreements, leases, supplies and equipment needs, patterns of staffing etc., costs that impact all sites are estimated at a district-wide level.

Costs that are estimated on a district-wide basis include general salary increases; step and column salary increases; fringe benefit rate increases such as workers' compensation, unemployment insurance, retirement contributions, health, dental and vision rate increases, etc. The District must also project the need to hire additional full-time faculty due to the requirement to meet a full-time faculty obligation (FTO). Other costs that are considered as a part of budget development are projected increases in utilities, property/liability insurance, retiree health benefit liabilities, and other district-wide costs.

These increased costs are estimated in January and updated periodically throughout the budget development process based on more current estimates from external agencies and vendors and results in contract negotiations.

In January, based on the information known at the time, the District was forecasting expenditures in the areas listed above to increase by \$9.2 million, leaving the District with an initial budget gap of \$5.6 million.

TENTATIVE BUDGET – MAY

Revenue - Governor's Revised Budget Proposal ("May Revise")

The May Revise continued to show the Governor's support for community colleges during difficult fiscal circumstances. The May Revise proposed to increase community college budgets by \$456 million above the 2004-05 budget level.

The major items proposed in the May Revise included \$210.4 million for a 4.23% cost of living adjustment (COLA) to base funding, \$141.9 million for state-wide growth at an average of 3%, \$40 million for equalization, \$37.4 million for improved career technical programs, and \$31.4 million in Partnership for Excellence (PFE) restoration from a veto of the prior year. Proposition 98 funding was scheduled to increase from 10.25% in 2004-05 to 10.46% in 2005-06.

Based on the information included in the Governor's Revised Budget Proposal, the District forecasted increased revenue of \$6.3 million, including COLA of \$4.4 million, Equalization of \$1.4 million, restoration of PFE of \$745,000, and minor reduction in local revenue. This reflected an increase in anticipated revenue from January estimates of \$2.4 million.

STATE BUDGET – JULY

The Governor signed the Budget Bill, AB77 and related "trailer" bills in early July. The major items proposed in the May Revise (\$210.4 million for a 4.23% cost of living adjustment (COLA) to base funding, \$141.9 million for state-wide growth, and \$31.4 million in Partnership For Excellence (PFE) restoration) did not change. The approved State budget reduced equalization from \$40 million at May Revise, to \$30 million in the final budget. The \$37.4 million for improved career technical programs was vetoed, but the system received \$25.6 million in one time funds; \$10 million for mandated claims and \$15.6 million in property tax backfill. In addition, the Governor's proposal to shift responsibility for part of the state's payment into the State Teacher's Retirement System (STRS) was abandoned for the 2005-06 fiscal year.

Equalization

While the most important change in the May Revise for VCCCD was the addition of equalization funding, at \$40 million, the approved State Budget only provides \$30 million to address disparities in base apportionment funding among the community college districts. The Budget Act of 2004 provided \$80 million to begin equalizing disparities in funding per credit full-time equivalent student (FTES), with the goal of equalizing credit rates to the 90th percentile (LACCD) pursuant to a statutory formula.

Revenue Shortfall Contingency

For the past three years the District has experienced significant mid-year budget reductions due to projected state-wide property tax and student enrollment fee shortfalls. In addition, during that same time period, the District has experienced revenue shortfalls due to a state-wide reduction to base funding, a state-wide reduction in concurrent enrollment funding, a last minute veto of PFE funds in 2004-05, and anticipated revenue that was lost due to the lack of student growth. The District's response to these mid-year revenue reductions has been to impose mid-year expense reductions and/or reduce minimum reserve levels. These mid-year reductions have caused serious negative impact to instructional programs and needed student services and required subsequent remedy in the following year as well. In the 2005-06, the District has set aside \$1 million for an unidentified mid-year revenue shortfall to mitigate the impact of mid-year reductions on the operations of the colleges.

EXPENDITURES

State Teachers' Retirement System (STRS)

Included in the January and May Governor's Budget Proposals is the shifting of the State's 2% contribution (\$40 million statewide) to STRS (State Teachers' Retirement System) to local districts. The Governor's proposal to shift responsibility for part of the state's payment into the State Teacher's Retirement System (STRS) was not included in the approved State budget. This shift would have increased VCCCD's contribution to STRS for all academic employees from 8.25% to 10.25%, for a projected increase in retirement costs of approximately \$1 million. VCCCD did not forecast this expenditure in the January projections, however included it in the Tentative Budget, and now removed the shift from the Adoption Budget.

Blue Cross Rates

The District participates in a fully-insured, with dividend accounting, plan with Blue Cross. In January, rates for Blue Cross were projected to increase between 25% and 35%. For forecasting purposes, we assumed 25%. When rate increases were received in April, they were actually quoted at 33% increase for faculty and 24% for all other

employee groups. As result of contract negotiations with AFT, SEIU and agreements with non-represented employees for health plan modifications, the rate for faculty was reduced to an increase of 16%, and all other employees to 4%.

Retiree Health Liability

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 which will require accounting for the costs and liabilities associated with post-employment (retiree) health benefits on an accrual basis, i.e. over the working lifetime of eligible employees. This change will result in the cost of retiree health benefits being reported similar to the cost of retirement pension plans (STRS/PERS), i.e. while the employee is working, rather than after they retire.

An actuarial study was performed in October 2004, which determined the estimated amount that would have accumulated if the District began pre-funding retiree health benefits when each current employee and retiree was hired to be \$145 million. The District must implement GASB 45 no later than 2007-08. Assuming immediate implementation, that required reporting would result in the first year's annual cost of \$8.8 million. This amount would be in lieu of the "pay-as-you-go" costs of \$4.8 million, an increase of \$4 million per year.

Because the District has three years to fully implement the GASB requirements, it is recommended that the District account for the additional cost gradually over a three-year period. This three-year gradual implementation was approved by the Board on November 9, 2004. Implementing this gradual process, the additional cost for 2005-06 above the cost of actual premiums for retirees is \$1.2 million from all funds.

To implement the pre-funding method in the first fiscal year, the District will assess a retiree health fringe benefit rate of 11% on the average to each eligible salary dollar. (The rates range from 9% to 14%, depending on employee group). This fringe benefit rate will be assessed to all eligible employee group salaries in all funds, including categorical, grants and contracts, auxiliary services, etc.

General Salary Increase

In January, when initial forecasts of expenditures were developed, the District assumed a general salary increase of 3.93% for all represented employee groups. This projection was a part of the \$5.6 million budget gap identified at that time. Based on positive contract negotiations with AFT, SEIU and agreements with non-represented employee groups, these employees will receive no general salary increase in 2005-06.

Program and Service Realignment

Prompted by enrollment decline and the projected budget deficit in January following several years of budget reductions in operating expenditures and classified staffing, the District made changes to selected programs and services. Some of the resources previously dedicated to these programs were re-directed to higher demand instruction in order to move toward restoring our base FTES, while other resources were directed to program support restorations and enhancements.

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. Three sub-funds exist within the General Fund, and they are identified and briefly described as follows:

- **General Fund - Unrestricted:** 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 - Restricted:** Represents revenues and expenditures supporting educational services whose resources are restricted by laws, regulations, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions.
- **General Fund - Designated:** Represents revenues and expenditures associated with Community Services, contract education, entrepreneurial programs, and other activities which are either initiated by the colleges or which support collegewide functions and are intended to be self-supporting.

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted budget, since this is the budget that most heavily impacts ongoing colleges and district operations. The Budget Allocation worksheet was utilized for the purpose of allocating resources to the various operational units within the District.

GENERAL FUND - UNRESTRICTED

The 2005-06 Adoption Budget reflects an overall increase between the fiscal year 2004-05 adoption budget and the 2005-06 adoption budget of \$ 5,493,483, a 4.6% increase.

Allocation Methodology

The budget allocation model adopted by the Board in 1997 was suspended in April 2003 on the recommendation of DCAS and approval of the Board. For FY06, DCAS recommended that we continue to suspend the 1997 allocation model, and use the proportional share based on the FY 2004-05 adoption budget, modified for the allocation of the retiree health liability expense. This recommendation was made with the understanding that in late fall 2005 the District will begin to address a new allocation process to develop a more effective means to generate revenue (FTES) and allocate resources effective FY 2006-2007.

This allocation process was approved by the Board on April 12, 2005.

Reserves

The District allocates resources to reserves for potential unanticipated expenditures or decrease in revenues. The reserve is held for unforeseen events and budgetary shortfalls, which would otherwise require mid-year reductions in other budget categories. The general reserve represents the fund's prior year ending balance carried forward into the new fiscal year, augmented by additional new revenue if necessary to replenish the reserves to the 5% level, the minimum prudent reserve required by the State Chancellor's office.

In order to ensure long-term fiscal stability, in February 2004 the Governing Board adopted the objective to increase the reserves by .5% per year until a general reserve of 7% has been established. Given the current fiscal situation and enrollment decline facing the District, on April 12, 2005 the Board deferred the commencing of the .5% increase for one year, and the FY 2005-2006 Adoption Budget was built assuming a 5% general reserve.

The amount included in the adoption budget, \$ 6,366,404 represents 5% of current year expenditures.

OTHER FUNDS

GENERAL FUND - RESTRICTED

This fund supports categorical programs, grants, and other programs whose budget resources are restricted by law, contract, grant agreement, or other externally dictated terms and conditions. Major programs accounted for in this fund include: EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), IELM (Instructional Equipment and Library Materials), Matriculation, CalWORKS (California Work Opportunities and Responsibility to Kids), Economic Development, VTEA (Vocational-Technical Education Act), Restricted Lottery, and Title V. The Adoption Budgets for most state categorical programs were developed based on the level of funding per the State Adopted Budget.

GENERAL FUND-DESIGNATED

This fund supports activities associated with contract education, contract support services, and ongoing programs such as community services and civic center. Although not restricted in the technical legal sense, these programs are entrepreneurial in nature and are intended to be fully self-supporting or profitable to the colleges.

HEALTH SERVICES FUND

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. The primary budget resources historically have been Student Health Fees and State Mandated Cost reimbursements. Because of the state's deferral of the State Mandated Cost reimbursements and the depletion of carryover fund balances, the Board directed staff in FY 2003-2004 to develop a plan for FY 2004-2005 that 1) provided health care services that met the minimum services mandated by the state, 2) reflected a consistent level of support among the three colleges, 3) provided equitable services district-wide, and 4) did not require additional general fund resources.

A subcommittee, comprised of the three center directors, supervising deans and college and district fiscal managers presented a plan to the Board on May 11, 2004, which

included a budget for FY 2004-2005 that addressed those directives. The budget also included the aggregation of the 3 centers' fund balances, which were essentially derived from the portion of the State Mandated cost reimbursement that represented district indirects/overhead.

The budget for FY 2005-2006 has been developed with those same assumptions regarding level of service. It is short-term in that the level of deficit spending proposed cannot be maintained in FY 2006-2007 if annual state mandated payments continue to be deferred. While the State Adopted Budget did provide for \$10M for payment of prior year mandated claims, the type of mandated claims (for eg. collective bargaining, open meetings, health center) that are in line to receive these funds was not identified, and funding for payments of current claims continue to be deferred to a future fiscal period. The centers are still required to provide the same level of service as was provided in FY 86-87 (per Education Code, costs to provide that level of service, even if they exceed fees collected, shall be borne by the District).

Pending legislation (AB 982) may provide some relief by eliminating the existing Board of Governors Fee Waiver (BOGW) for low-income students. This bill would make it a local decision whether or not BOGW recipients pay the health fee. Education Code section 70902 affirms that local authority.

The Adoption Budget includes no projection of the \$10M set aside for prior year mandated claim payments nor any projection of increased health fee revenues related to AB 982.

PARKING SERVICES FUND

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking, safety, and transportation. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$545,000 of General Fund-Unrestricted (Collegewide Services) support towards the cost of providing safety at all sites.

CHILD DEVELOPMENT FUND

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers and associated child development activities. In order to remain within budget, staff may continue to be reduced at certain sites.

PROPRIETARY (ENTERPRISE) FUNDS

The Enterprise Funds account for business operations financed and managed similar to private enterprise and considered to be self-supporting. These funds consist of a separate Bookstore Fund and Cafeteria Fund to account for the revenues, expenses, and profits and/or losses at each college.

Cafeteria

As stated in the Board action of March 8, 2005, District and college management have analyzed more efficient, cost-effective food services approaches. As a result of this analysis, and in discussions with the Service Employees International Union (SEIU) representing classified employees, the following recommendation was made:

Effective July 1, each college cafeteria will provide quick-menu items, such as soup, sandwiches, hot dogs, and salads, snacks and beverages. Grill operations and full menu hot item options will be discontinued. The Vice Presidents of Business Services at each college will manage the food service operations with daily work direction provided by a newly proposed classification of Food Service Operations Specialist. The cafeterias will be further staffed by full or part-time Food Service Workers. These classification specifications have been created/modified to reflect the level of duties performed and pay rates of comparable positions in educational institutions in Ventura County as well as other community colleges in the state.

Based on these modifications of reduced service and operations, we project that the operations will be financially self-sufficient for the upcoming fiscal year. Over the course of the next fiscal year, the district will continue to study the food service operations and

work with our classified exclusive representative (SEIU) to ensure the efficiency of operations, service to students, need for professional food service management services, and fiscal stability.

INTERNAL SERVICES FUND

The Self-Insurance fund is utilized to reimburse individuals or other entities for claims against the District below our deductible levels and for settlement costs. A reserve of \$250,000 must be designated for self-retention against the prior JPA as a condition of continued coverage, and must be held for a minimum of 10 years.

The Workload Balancing fund is used to reimburse faculty who choose to use their “banked” hours. Full-time regular contract faculty members who work a non-contract assignment may elect to have all, or part, of their non-contract assignment compensation deferred (“banked”) to a subsequent semester or academic year. The current liability in this account is \$1.1 million, and it is estimated it will take two more years for Workload Balancing to become fully funded.

The Retiree Health Liability fund is the accrual for the funding of GASB 45 as discussed previously. The current retiree health benefits are paid out of this fund.

STUDENT FINANCIAL AID FUND

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 NSL (Nursing Student Loans). The major state-funded programs include EOPS (Educational Opportunity Programs and Services) Grants and Cal Grants. College Work-Study program costs, as well as all expenses incurred in the administration of all student financial assistance programs, are recorded in the General Fund.

CAPITAL PROJECTS FUND

This fund accounts for the financial resources used in the acquisition and/or construction of major capital projects. Project elements include site improvement,

construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, community redevelopment agency funds, local matching funds, foreign student surcharges, and General Obligation (GO) bonds.

The 2005-2006 budget includes state and locally funded construction projects, as well as Scheduled Maintenance and Hazardous Substance Removal projects. Other major capital projects include those funded from the GO(Measure S) bonds, such as the district wide Regional Fire, Sheriff and Police Education & Training Academy, parking lot & classroom renovations, and various infrastructure and special repair projects.

Since the passage of Measure S in March of 2002, there has been a significant increase in the cost of construction materials, requiring that the colleges review cost estimates for each project and develop a cluster list of priority projects. The Board approved that cluster list on April 12, 2005. Adjustments to these estimates and allocations may be necessary as each project develops.

2005-2006

ADOPTION BUDGET



SUMMARY OF BUDGET

BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
SUMMARY OF BUDGET BY FUND

	<u>2005-2006 Budget</u>	<u>Percent of Total</u>
General Fund - Unrestricted	124,328,086	62.9%
General Fund - Designated (Comm Services, Contract Ed, etc.)	3,579,487	1.8%
General Fund - Restricted (Categorical, Contracts & Grants)	19,705,796	10.0%
Health Services Fund	1,477,289	0.7%
Parking Services Fund	3,013,876	1.5%
Child Development Fund	1,104,010	0.6%
Bookstore Fund	13,540,626	6.9%
Cafeteria Fund	1,431,962	0.7%
Internal Services Fund	9,770,361	4.9%
Financial Aid Fund	11,317,376	5.7%
Capital Projects Fund *	8,367,733	4.2%
Total All Funds	<u>197,636,602</u>	<u>100.0%</u>

* Does not include budgeted GO Bonds (Measure S).

2005-2006

ADOPTION BUDGET



**GENERAL FUND-
UNRESTRICTED**

2005-2006

ADOPTION BUDGET



**REVENUE
PROJECTIONS**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
REVENUE PROJECTIONS
GENERAL FUND - UNRESTRICTED (Fund 111)**

<u>ACCOUNT DESCRIPTION</u>	<u>2004-05 BUDGET ADOPTION</u>	<u>2004-05 ACTUAL</u>	<u>2005-06 ADOPTION BUDGET</u>	<u>Change FY05 ACTUAL VS FY06 ADOPTION</u>
BASE GEN REV	95,088,309	95,234,162	105,446,086	10,211,924
BUDGET STABILITY	0	1,131,000 [A]	0	(1,131,000)
DECLINE	0	(1,131,000) [A]	(1,131,000) [A]	0
COLA @ 4.23% (2.41% 2004-2005)	2,291,628	2,340,902	4,460,369	2,119,467
STUDENT GROWTH	1,612,698	0	0	0
FACILITIES SQ FOOTAGE		604,036	0	(604,036)
EQUALIZATION	2,700,000	2,827,521	1,072,415 [B]	(1,755,106)
TOTAL TRADITIONAL BASE	101,692,635	101,006,621	109,847,870	8,841,249
PARTNERSHIP FOR EXCELLENCE (Folded into Base)	4,460,700	4,439,465	744,957	(3,694,508)
TOTAL RESTRUCTURED BASE	106,153,335	105,446,086	110,592,827	5,146,741
REVENUE SHORTFALL CONTINGENCY	0	0	(1,000,000)	(1,000,000)
PROPERTY TAX DEFICIT- PRIOR YEAR	0	(218,040)	0	218,040
ENROLLMENT FEE DEFICIT - PRIOR YEAR	0	(63,990)	0	63,990
PROPERTY TAX DEFICIT- CURRENT YEAR	0	(547,400)	0	547,400
PROP TAX BACKFILL (FY04-05)	0	0	359,000 [C]	359,000
PRIOR YR RECALC	0	326,851	0	(326,851)
BASIC SKILLS- Prior Year	0	224,229	0	(224,229)
TOTAL GEN REV AFTER PY RECALC	106,153,335	105,167,736	109,951,827	4,784,091
PT FACULTY EQUITY COMP	1,207,516	1,207,516	1,207,516	0
ENROLL FEE WAIVERS (2%)	42,149	118,378	111,955	(6,423)
LOTTERY PROCEEDS	2,811,219	3,075,572	2,959,000 [E]	(116,572)
LOTTERY PROCEEDS PRIOR YEAR	0	47,753	0	(47,753)
PT FACULTY OFFICE HOURS	0	200	0	(200)
PT FACULTY HEALTH INS	0	(566)	0	566
INTEREST INCOME (Less Arbitrage)	400,000	832,470	600,000	(232,470)
ENROLL FEES - LOC SH (2%)	149,000	211,713	213,000	1,287
MISC LOCAL REVENUES	91,727	83,315	83,000	(315)
REMOTE REG FEE	175,000	93,910	0 [D]	(93,910)
NONRES TUITION - INTL	1,306,040	1,232,900	1,172,000	(60,900)
NONRES TUITION - DOM	651,725	707,551	673,000	(34,551)
OTHER LOCAL REVENUE	188,100	198,247	198,000	(247)
TOTAL OTHER REVENUE	7,022,477	7,808,959	7,217,471	(591,488)
TOTAL GENERAL FUND UNRESTRICTED REV	113,175,812	112,976,695	117,169,298	4,192,603
BEG BALANCE (Unrestricted)	5,658,791	5,920,733	7,158,788	1,238,055
TOTAL AVAILABLE RESOURCES	118,834,603	118,897,428	124,328,086	5,430,659

Base FTES for 2005-06 = 25,439, Target FTEs for 2005-06 = 25,439

[A] 290 FTES @ \$3,900

[B] Equalization at \$30m statewide

[C] \$15.6m statewide for one-time property tax backfill for the FY04-05

[D] Remote Reg moved to Unrestricted Designated

[E] Lottery @ \$115 per FTES

2005-2006

ADOPTION BUDGET



BUDGET

ALLOCATION

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY06 PROJECTED ADOPTION BUDGET TARGETS**

	ADOPTION
FY06 Resources	124,328,086
Less: Unrestricted Reserves @ 5% of fund 111 & 114	(6,366,404)
Less: College-wide	(5,324,251)
Less: OC Hazmat	(750,000)
Less: Utilities	(3,471,382)
Available for Distribution	108,416,049
Distribution - FY05 Adoption	99,306,060
Increase (Decrease) in available resources	9,109,989

	<u>Moorpark</u>	<u>Oxnard</u>	<u>Ventura</u>	<u>DO</u>	<u>Total</u>
Adoption for 2004-2005	38,212,145	21,444,290	33,414,251	6,235,374	99,306,060
Adjustment to proportional share:					
Less: Current Retiree Cost @ adoption base proportional share	(1,809,619)	(1,015,541)	(1,582,404)	(295,290)	(4,702,853)
Add: FY 05-06 Active Employee Retiree	<u>2,096,770</u>	<u>1,263,246</u>	<u>1,733,655</u>	<u>509,181</u>	<u>5,602,853</u>
Adjusted 2004-2005 Adoption (to determine adjusted proportional share only)	38,499,297	21,691,996	33,565,502	6,449,266	100,206,060
Adjusted FY04-05 proportional share %	38.4%	21.7%	33.5%	6.4%	100.0%
Increase (Decrease) in Available Resource	3,498,236	1,976,868	3,051,846	583,039	9,109,989
FY06 Adoption Budget Target	41,710,381	23,421,158	36,466,097	6,818,413	108,416,049

2005-2006

ADOPTION BUDGET



GENERAL FUND-

UNRESTRICTED FUND 111

EXPENDITURES

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND - UNRESTRICTED

	2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	
	-----	-----	-----	-----	
Moorpark	38,212,145	37,722,387	37,722,387	41,710,381	*
Oxnard	21,444,290	21,164,972	21,149,151	23,421,157	*
Ventura	33,414,251	32,986,711	32,963,811	36,466,098	*
District Office	6,235,374	6,145,063	6,034,428	6,818,413	*
Collegewide Services	5,536,995	5,957,274	5,922,319	6,074,251	
Utilities	3,502,704	3,502,704	3,250,967	3,471,382	
Retirees	4,702,853	4,702,853	4,695,575	-	*
Total Expenses	----- 113,048,612	----- 112,181,964	----- 111,738,638	----- 117,961,682	

* These allocations include a re-distribution of Retiree Health Costs to the operating sites

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 ALL LOCATIONS

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
<u>BUDGETED EXPENDITURES</u>						
1000	FACULTY SALARIES	51,332,457	51,656,067	51,656,067	52,758,866	44.7%
2000	MANAGEMENT SALARIES	5,079,959	4,803,652	4,794,064	4,975,230	4.2%
2000	CLASSIFIED SALARIES	19,187,039	18,657,686	18,667,274	19,211,936	16.3%
3000	EMPLOYEE BENEFITS	24,116,388	23,677,239	23,677,241	24,702,111	20.9%
SALARY & BENEFIT SUBTOTAL		99,715,843	98,794,644	98,794,646	101,648,143	86.2%
4000	SUPPLIES & MATERIALS	1,352,567	1,012,783	1,012,782	1,603,598	1.4%
5000	OTHER OPERATING EXP	10,372,689	10,304,071	9,860,746	11,059,527	9.4%
6000	CAPITAL OUTLAY	342,007	629,732	629,731	741,356	0.6%
7000	TRANSFER OUT / (IN)	1,265,506	1,440,734	1,440,733	2,909,058	2.5%
DIRECT EXPENDITURE SUBTOTAL		13,332,769	13,387,320	12,943,992	16,313,539	13.8%
TOTAL BUDGETED EXPENDITURES		113,048,612	112,181,964	111,738,638	117,961,682	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 MOORPARK COLLEGE

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	21,881,877	22,031,926	22,336,116	22,647,082	54.3%
2000	MANAGEMENT SALARIES	1,386,750	1,386,750	1,382,219	1,408,714	3.4%
2000	CLASSIFIED SALARIES	6,262,181	6,061,919	5,904,537	6,069,634	14.6%
3000	EMPLOYEE BENEFITS	7,316,137	7,224,381	7,188,645	9,245,979	22.2%
SALARY & BENEFIT SUBTOTAL		36,846,945	36,704,976	36,811,517	39,371,409	94.4%
4000	SUPPLIES & MATERIALS	497,682	306,568	297,393	708,302	1.7%
5000	OTHER OPERATING EXP.	1,126,632	1,156,495	1,069,089	1,443,744	3.5%
6000	CAPITAL OUTLAY	39,644	53,106	65,505	186,926	0.4%
7000	TRANSFER OUT / (IN)	(298,758)	(498,758)	(521,117)	0	0.0%
DIRECT EXPENDITURE SUBTOTAL		1,365,200	1,017,411	910,870	2,338,972	5.6%
TOTAL BUDGETED EXPENDITURES		38,212,145	37,722,387	37,722,387	41,710,381	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 OXNARD COLLEGE

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
		-----	-----	-----	-----	-----
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	10,889,385	10,834,838	10,787,628	11,206,554	47.8%
2000	MANAGEMENT SALARIES	1,171,410	1,155,462	1,175,131	1,205,774	5.1%
2000	CLASSIFIED SALARIES	4,112,975	4,091,349	4,063,473	4,083,363	17.4%
3000	EMPLOYEE BENEFITS	4,314,617	4,271,237	4,242,855	5,548,454	23.7%
SALARY & BENEFIT SUBTOTAL		20,488,387	20,352,886	20,269,087	22,044,145	94.1%
4000	SUPPLIES & MATERIALS	232,142	22,263	146,765	210,088	0.9%
5000	OTHER OPERATING EXP.	657,817	710,918	576,854	698,238	3.0%
6000	CAPITAL OUTLAY	114,237	127,198	153,945	312,986	1.3%
7000	TRANSFER OUT / (IN)	(48,293)	(48,293)	2,500	155,700	0.7%
DIRECT EXPENDITURE SUBTOTAL		955,903	812,086	880,064	1,377,012	5.9%
TOTAL BUDGETED EXPENDITURES		21,444,290	21,164,972	21,149,151	23,421,157	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 VENTURA COLLEGE

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	18,552,195	18,619,209	18,498,912	18,888,230	51.8%
2000	MANAGEMENT SALARIES	1,306,049	1,222,181	1,220,962	1,295,153	3.6%
2000	CLASSIFIED SALARIES	5,603,428	5,344,652	5,310,105	5,832,074	16.0%
3000	EMPLOYEE BENEFITS	6,154,694	5,946,674	5,970,637	7,875,137	21.6%
SALARY & BENEFIT SUBTOTAL		31,616,366	31,132,716	31,000,616	33,890,594	92.9%
4000	SUPPLIES & MATERIALS	505,143	440,032	466,258	560,308	1.5%
5000	OTHER OPERATING EXP.	1,232,234	1,260,555	1,159,715	1,409,844	3.9%
6000	CAPITAL OUTLAY	23,050	75,950	178,178	116,950	0.3%
7000	TRANSFER OUT / (IN)	37,458	77,458	159,044	488,402	1.3%
DIRECT EXPENDITURE SUBTOTAL		1,797,885	1,853,995	1,963,195	2,575,504	7.1%
TOTAL BUDGETED EXPENDITURES		33,414,251	32,986,711	32,963,811	36,466,098	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 DISTRICT SERVICE CENTER

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
		-----	-----	-----	-----	-----
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	0	0	0	0	0.0%
2000	MANAGEMENT SALARIES	1,177,604	970,614	946,993	1,025,106	15.0%
2000	CLASSIFIED SALARIES	2,980,444	2,924,395	2,886,874	2,994,050	43.9%
3000	EMPLOYEE BENEFITS	1,444,647	1,362,141	1,339,853	1,825,503	26.8%
SALARY & BENEFIT SUBTOTAL		----- 5,602,695	----- 5,257,150	----- 5,173,720	----- 5,844,659	----- 85.7%
4000	SUPPLIES & MATERIALS	106,000	111,300	81,180	115,000	1.7%
5000	OTHER OPERATING EXP	462,603	644,537	598,196	739,760	10.8%
6000	CAPITAL OUTLAY	64,076	132,076	171,332	118,994	1.7%
7000	TRANSFER OUT / (IN)	0	0	10,000	0	0.0%
DIRECT EXPENDITURE SUBTOTAL		----- 632,679	----- 887,913	----- 860,708	----- 973,754	----- 14.3%
TOTAL BUDGETED EXPENDITURES		----- 6,235,374	----- 6,145,063	----- 6,034,428	----- 6,818,413	----- 100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 GENERAL FUND - UNRESTRICTED
 COLLEGEWIDE SERVICES

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	9,000	170,094	33,411	17,000	0.3%
2000	MANAGEMENT SALARIES	38,146	68,645	68,759	40,483	0.7%
2000	CLASSIFIED SALARIES	228,011	235,371	502,285	232,815	3.8%
3000	EMPLOYEE BENEFITS	183,440	169,953	239,676	207,038	3.4%
SALARY & BENEFIT SUBTOTAL		458,597	644,063	844,131	497,336	8.2%
4000	SUPPLIES & MATERIALS	11,600	132,620	21,186	9,900	0.2%
5000	OTHER OPERATING EXP	3,957,198	3,595,361	3,772,424	3,863,058 *	63.6%
6000	CAPITAL OUTLAY	101,000	241,402	60,771	5,500	0.1%
7000	TRANSFER OUT / (IN)	1,008,600	1,343,828	1,223,807	1,698,457 **	28.0%
DIRECT EXPENDITURE SUBTOTAL		5,078,398	5,313,211	5,078,188	5,576,915	91.8%
TOTAL BUDGETED EXPENDITURES		5,536,995	5,957,274	5,922,319	6,074,251	100.0%

*Other Operating Exp includes:

\$	1,056,810	Prof and Liability Insurance
\$	1,028,035	Database/Tech Implementation/License Fees
\$	400,000	Legal
\$	300,000	Bank & Credit Card Charges
\$	250,000	TRAN Interest Expense
\$	200,000	Reserve for Uncollectible Enrollment
\$	150,000	Audit Costs
\$	110,000	Unemployment Ins
\$	368,213	Other Miscellaneous Expense
\$	<u>3,863,058</u>	Total

**Other Transfer Out includes:

\$	750,000	OC Hazmat
\$	545,000	Campus Police Services
\$	150,000	Self-Insurance
\$	135,000	College Work Study Match
\$	67,000	Risk Management
\$	51,457	OC Pass Program
\$	<u>1,698,457</u>	Total

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED
UTILITIES

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET
		-----	-----	-----	-----
BUDGETED EXPENDITURES					
5000	OTHER OPERATING EXP	2,936,205	2,936,205	2,684,468	2,904,883
7000	TRANSFER OUT / (IN)	566,499	566,499	566,499	566,499
DIRECT EXPENDITURE SUBTOTAL		----- 3,502,704	----- 3,502,704	----- 3,250,967	----- 3,471,382
TOTAL BUDGETED EXPENDITURES		----- 3,502,704	----- 3,502,704	----- 3,250,967	----- 3,471,382

RETIREE HEALTH BENEFITS

		2004-2005 ADOPTION BUDGET	2004-2005 FINAL BUDGET	2004-2005 ACTUAL EXPENDITURES	2005-2006 ADOPTION BUDGET
		-----	-----	-----	-----
BUDGETED EXPENDITURES					
3000	EMPLOYEE BENEFITS	4,702,853	4,702,853	4,695,575	0 *
DIRECT EXPENDITURE SUBTOTAL		----- 4,702,853	----- 4,702,853	----- 4,695,575	----- 0
TOTAL BUDGETED EXPENDITURES		----- 4,702,853	----- 4,702,853	----- 4,695,575	----- 0

*Retiree Benefits are paid out of Internal Services Fund 693

2005-2006

ADOPTION BUDGET



GENERAL FUND-

UNRESTRICTED-DESIGNATED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

OBJECT	DESCRIPTION	TOTAL
8000	REVENUES	2,254,147
	Total Revenues	2,254,147
	EXPENDITURES	
1000	Academic Salaries	90,569
2000	Classified Salaries	962,423
3000	Employee Benefits	458,671
4000	Supplies & Materials	182,170
5000	Operating Expenses	989,352
6000	Capital Outlay	351,318
7000	Other Outgo	269,185
	Total Expenditures	3,303,687
	Net Change Fund Balance	(1,049,541)
	Beginning Fund Balance	1,325,341
	Ending Fund Balance	275,800

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

<u>ORG. #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DIST SVC/ COLLWIDE</u>	<u>TOTAL</u>
x5002	Civic Center	205,515	65,401	55,000		325,916
x5003	Community Services	5,068	140,823	520,056		665,947
x5004	Restricted Funds Residuals	27,392	270,104	349,379		646,874
15005	Learning Communities	27,436				27,436
15006	Surplus Sales	1,107				1,107
15101	Cybersummer	9,607				9,607
151xx	Sports Camps	18,883				18,883
15108	Masterworks	3,938				3,938
15119	Moorpark Symphony Orchestra	5,123				5,123
22124	PASS Program		67,664			67,664
22147	CSSC County Lease		385,975			385,975
25015	Contract Education		97,500			97,500
25016	OC Auto Shop		9,000			9,000
25201	CC Foundation Smog Ref & Tech		12,000			12,000
35015	Contract Education			30,000		30,000
35020	Institute for Comm & Prof Development			336,503		336,480
351xx	Sports Camps			281,796		281,796
37099	Braille Educational Transcription Center			52,683		52,683
72009	Risk Management				115,233	115,233
81009	Financial Aid Admin Allowance				58,000	58,000
82123	Remote Registration				152,500	152,500
TOTAL DESIGNATED FUND		304,070	1,048,467	1,625,417	325,733	3,303,687

2005-2006

ADOPTION BUDGET



GENERAL FUND-

RESTRICTED

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- RESTRICTED**

FUND 12X BY MAJOR OBJECT

OBJECT	DESCRIPTION	
8000	REVENUES	19,705,796
	Total Revenues	<u>19,705,796</u>
	EXPENDITURES	
1000	Academic Salaries	4,341,319
2000	Classified Salaries	5,005,240
3000	Employee Benefits	3,235,556
4000	Supplies & Materials	1,863,640
5000	Operating Expenses	2,417,256
6000	Capital Outlay	1,662,203
7000	Other Outgo	1,180,582
	Total Expenditures	<u>19,705,796</u>
	Net Change Fund Balance	0
	Beginning Fund Balance	0
	Ending Fund Balance	0

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (STATE CATEGORICAL)

FUND 121

<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DIST SVC/ COLLWIDE</u>	<u>TOTALS</u>
x6001	CARE	26,399	167,618	82,527		276,544
x6002	DSPS	816,026	558,435	1,001,435		2,375,896
x6003	EOPS	385,572	805,749	708,007		1,899,328
x6004	Matriculation (Credit)	395,186	250,562	375,603		1,021,351
37079	Matriculation (Non-credit)			20,242		20,242
x6010	BFAP-SFAA	337,709	311,914	396,888		1,046,511
x6038	TANF	12,584	42,075	39,876		94,535
x7039/41	CalWORKS	55,069	184,117	98,804		337,990
x6048	TTIP Library Automation FY06	36,697	36,697	36,697		110,091
x7101	VTEA II Tech Prep	75,250	75,250	75,250		225,750
17004	VTEA IC Dissemination	13,748				13,748
x7005	VTEA IC Professional Development	13,750	4514.2			18,264
x7006	VTEA IC Student Support Struct/Svcs	69,419	5,556	72,630		147,605
x7010	VTEA IC Curriculum Dev & Instrl Delivery		134,136	260,000		394,136
17028	VTEA IB Regional Consortia	168,000				168,000
17029	VTEA IB Reg Consort - Prog Improv W/Shops	12,500				12,500
86020	Staff Diversity 05-07				25,480	25,480
TOTAL NEW CATEGORICAL FUNDS		2,417,909	2,576,623	3,167,959	25,480	8,187,971
CARRYOVER FROM PRIOR YEAR						
86023	Staff Diversity 03-05				14,408	14,408
86024	Staff Diversity 04-06				42	42
86031	TTIP 4CNET 02-04				35,100	35,100
TOTAL CARRYOVER		0	0	0	49,549	49,549
TOTAL STATE CATEGORICAL FUNDS		2,417,909	2,576,623	3,167,959	75,029	8,237,520

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (ECONOMIC DEVELOPMENT)

FUND 122

<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
27034	CITD - Center for International Trade Development		178,875		178,875
27035	Workplace Learning Resource Center		178,875		178,875
37031	Biotech Center Leadership & Assistance			152,500	152,500
37064	Central Coast Applied Biotech Center			178,875	178,875
38314	Business/Workforce Centers for Excellence			178,875	178,875
TOTAL NEW ECONOMIC DEVELOPMENT FUNDS		0	357,750	510,250	868,000
CARRYOVER FROM PRIOR YEAR:					
38304	Business/Workforce Centers for Excellence 04-05	0	0	14,932	14,932
TOTAL CARRYOVER FUNDS		0	0	14,932	14,932
TOTAL ECONOMIC DEVELOPMENT FUNDS		0	357,750	525,182	882,932

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (STATE CHANCELLOR'S OFFICE GRANTS)

FUND 125

<u>ORG. #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
x7054	Foster Care Education 05-06	120,616	143,346	132,905	396,867
17094	Middle College High School Yr 1 New Cycle	127,000			127,000
37087	Alternate Text Production Center			597,000	597,000
38120	MESA 05-06			81,500	81,500
TOTAL NEW GRANT FUNDS		247,616	143,346	811,405	1,202,367
CARRYOVER FROM PRIOR YEAR					
x7092	Middle College High School Yr 5	127,000		100,750	227,750
17114	AmeriCorps 04-05	31,773			31,773
X7062	Assoc Degree Nursing Enrollment Growth	58,823		89,507	148,330
18010	Video Captioning Grant	31			31
37093	MESA 04-05			1,773	1,773
TOTAL CARRYOVER FUNDS		217,627	0	192,030	409,656
TOTAL GRANT FUNDS		465,243	143,346	1,003,435	1,612,023

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (OTHER GRANTS)

FUND 126

<u>ORG. #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
18302	Project CREATE	58,239			58,239
18340	TPDP HS@MC Yr 1	159,751			159,751
27120	Project CREATE		36,006		36,006
27053	CDE TCCF TANF		67,038		67,038
27133	US Dept of Ed TRIO Talent Search Yr 4		212,160		212,160
37049	MCCP NSF Scholarship Grant			6,250	6,250
37052	CC Foundation- Independent Living Skills			10,200	10,200
37110	Title V Hispanic Serving Inst Yr 5			437,912	437,912
37115	Allan Hancock (AHC) Title V Coop Yr 4			250,000	250,000
37133	US Dept of Ed CCAMPIS Yr 4			27,054	27,054
TOTAL NEW GRANT FUNDS		217,990	315,204	731,416	1,264,610
CARRYOVER FROM PRIOR YEAR					
18011	Boeing Grant	1,951			1,951
18012	CDE Tech Prep Consortium	199,940			199,940
18316	US Dept Ed Tech Prep Demo Grt Yr 2	2,033			2,033
18317	US Dept Ed Tech Prep Demo Grt Yr 3	22,079			22,079
27061	OFF/OC Child Dev Ctr Grant		41,320		41,320
27107	Title V Hispanic Serving Inst Yr 3		11,386		11,386
27108	Title V Hispanic Serving Inst Yr 4		31,578		31,578
27109	Title V Hispanic Serving Inst Yr 5		272,384		272,384
27132	US Dept of Ed TRIO Talent Search Yr 3		29,910		29,910
37104	Title V Hispanic Serving Inst Yr 1			76	76
37107	Title V Hispanic Serving Inst Yr 2			24,783	24,783
37108	Title V Hispanic Serving Inst Yr 3			29,565	29,565
37109	Title V Hispanic Serving Inst Yr 4			179,233	179,233
37118	Allan Hancock (AHC) Title V Coop Yr 2			72,971	72,971
37119	Allan Hancock (AHC) Title V Coop Yr 3			211,524	211,524
37127	NSF-Sinclair CC Collaborative			111,267	111,267
37131	US Dept Ed CCAMPIS Yr 2			10,794	10,794
37132	US Dept Ed CCAMPIS Yr 3			20,365	20,365
37140	USDA GIS AHC Cooperative			68,122	68,122
37150	USDA Spatial Distrib AHC Cooperative			210,658	210,658
37180	Vta County BESD Medical Asst Training			46,720	46,720
38039	Santa Clarita ADN Regional Collaborative			210,983	210,983
38202	HealthCare Assn of Southern California			312,316	312,316
TOTAL CARRYOVER FUNDS		226,003	386,578	1,509,375	2,121,956
TOTAL GRANT FUNDS		443,993	701,782	2,240,791	3,386,566

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (CONTRACTS)

FUND 127

<u>ORG. #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
x8308	Yosemite CCD - Child Development Training 05-06	20,000	12,500	14,894	47,394
x6012	State Dept of Rehab - Workability III		142,676	118,041	260,717
26013	State Dept of Rehab - Case Service		152,288		152,288
27209	CSUSB Title 5 Consortium Yr 5		69,876		69,876
38004	County of VTA HSA - Casa Pacifica			600,000	600,000
38005	County of VTA Human Svcs Trng Consortium (HSTC)			133,000	133,000
TOTAL NEW CONTRACT FUNDS		20,000	377,340	865,935	1,263,275
CARRYOVER FROM PRIOR YEAR					
18020	St.John's Medical Ctr Affiliation #1	39,761			39,761
18021	St.John's Medical Ctr Affiliation #2	238,038			238,038
18027	WestEd: Personnel Preparation Project 04-05	3,000			3,000
x8040	WIA Nurse Workforce Initiative Program	29,282		110,790	140,073
x8306	Yosemite CCD - Child Development Training 04-05		13,536	14,894	28,430
27208	CSUSB Title 5 Consortium Yr 4		38,894		38,894
28103	Oxnard Housing Authority - Teen Parent Summer 2005		3,250		3,250
28101	Oxnard Housing Authority - Teen Parent Fall 2005		7,250		7,250
37045	First 5 Child Development Tuition Assistance			44,291	44,291
37050	California Youth Authority			140,000	140,000
37155	COC Biotech Cooperative Grant			42,776	42,776
37185	Community Memorial Hospital LVN Bridge			51,088	51,088
37186	Ventura Co Medical Center ADN partnership			88,252	88,252
38010	County of Ventura WIB Biotech Career Pathways			266,400	266,400
TOTAL CARRYOVER FUNDS		310,081	62,930	758,492	1,131,503
TOTAL CONTRACT FUNDS		330,081	440,270	1,624,427	2,394,778

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
GENERAL FUND- RESTRICTED

FUND 1280X - RESTRICTED LOTTERY(INSTRUCTIONAL MATERIALS)

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DSC</u>	<u>TOTALS</u>
12801	16050	Restricted Lottery (incl carryover \$148K)	325,539				325,539
12802	26050	Restricted Lottery (incl carryover \$103K)		175,848			175,848
12803	36050	Restricted Lottery (incl carryover \$292K)			432,437		432,437
TOTAL RESTRICTED LOTTERY(INSTRL MATERIALS)			325,539	175,848	432,437	0	933,824

FUND 128XX - INSTRUCTIONAL EQ & LIBRARY MATLS (IELM) /SCH MAINTENANCE BLOCK GRANT

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DSC</u>	<u>TOTALS</u>
12817	16018	IELM/Sch Maint Block Grant - FY06	279,071				279,071
12818	26018	IELM/Sch Maint Block Grant - FY06		115,563			115,563
12819	36018	IELM/Sch Maint Block Grant - FY06			220,061		220,061
TOTAL NEW YEAR BLOCK GRANT FUNDS			279,071	115,563	220,061	0	614,695
12805	16031	IELM/Sch Maint Block Grant - FY05	308,120				308,120
12806	26031	IELM/Sch Maint Block Grant - FY05		73,970			73,970
12807	36031	IELM/Sch Maint Block Grant - FY05			309,705		309,705
12808	16030	IELM FY03	203				203
TOTAL CARRYOVER IELM/BLOCK GRANT FUNDS			308,324	73,970	309,705	0	691,999

FUND 128XX - TELECOMMUNICATION AND TECHNOLOGY INFRASTRUCTURE PROGRAM(TTIP)

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DSC</u>	<u>TOTALS</u>
12831	16035	Library Automation - 03-05	1,509				1,509
12832	26035	Library Automation - 03-05		500			500
12834	11013	Library Automation - 04-06	1,817				1,817
12835	26046	Library Automation - 04-06		802			802
12836	36046	Library Automation - 04-06			13,833		13,833
12839	36043	TCO 01-03			14,518		14,518
12856	16047	TCO/CalREN excess funds	23,019				23,019
12857	26047	TCO/CalREN excess funds		22,276			22,276
12858	36047	TCO/CalREN excess funds			49,210		49,210
12859	76047	TCO/CalREN excess funds				46,746	46,746
TOTAL CARRYOVER TTIP FUNDS*			26,345	23,579	77,561	46,746	174,231

* FY06 Library Automation (TTIP) funds may be found in Fund 121.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

FUND 129

<u>ORG #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>COLLWIDE</u>	<u>TOTAL</u>
x6005	Veterans Support Services	1,020	2,614	4,646		8,279
x6006	College Work Study	119,039	235,230	215,295		569,564
82184	Sheriff's Academy Operating Reserve				199,387	199,387
TOTAL OTHER GRANTS & CONTRACTS		120,059	237,843	219,941	199,387	777,229

2005-2006

ADOPTION BUDGET



HEALTH SERVICES

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
HEALTH SERVICES FUND 13x

	MOORPARK		OXNARD		VENTURA		COLLEGEWIDE***		TOTAL	
	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006
BEGINNING FUND BALANCE	0	0	0	0	0	0	824,645	592,289	824,645	592,289
REVENUES										
State Mandated Costs *	0	0	0	0	0	0	0	0	0	0
Student Health Fees**	376,861	400,000	104,404	110,000	251,415	270,000	0	0	732,680	780,000
Other Student Charges	56,279	52,000	3,822	3,000	44,833	42,000	0	0	104,933	97,000
Other Local Income	5,056	2,000	1,570	1,000	8,395	5,000	0	0	15,021	8,000
TOTAL REVENUES	438,196	454,000	109,796	114,000	304,643	317,000	0	0	852,634	885,000
EXPENDITURES										
Academic Salaries	138,396	150,521	92,011	104,319	111,569	114,533	0	0	341,976	369,373
Classified Salaries	168,789	158,278	38,729	93,482	132,890	166,767	0	0	340,407	418,527
Employee Benefits	78,713	92,617	41,046	66,309	65,610	76,499	0	0	185,368	235,425
Supplies & Materials	22,240	23,000	11,514	20,000	19,409	29,000	0	0	53,163	72,000
Operating Expenses	68,297	77,887	36,498	30,808	56,949	62,760	0	0	161,743	171,455
Capital Outlay	670	0	639	0	1,023	0	0	0	2,332	0
TOTAL EXPENDITURES	477,105	502,303	220,437	314,918	387,449	449,559	0	0	1,084,990	1,266,780
OPERATING SURPLUS(DEFICIT)	(38,909)	(48,303)	(110,641)	(200,918)	(82,806)	(132,559)	0	0	(232,356)	(381,780)
INTRAFUND TRANSFER IN(OUT)	38,909	48,303	110,641	200,918	82,806	132,559	(232,356)	(381,780)	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	592,289	210,509	592,289	210,509

* No state mandated cost reimbursements received in FY05 or projected for FY06. It is unknown at this time how much the District can expect to receive from the \$10M appropriated in the State Budget.

** Includes \$1/semester fee increase approved beginning Fall 2005. Does not assume any potential increase in health fees revenues if AB 982 passes. AB 982 would eliminate the existing exemption for low-income students. Total waived fees in FY05 were approximately \$279,000.

*** Aggregation of Fund Balance as per Board Report May 11, 2004. Any future state mandated cost reimbursements for district overhead (indirects) will be accounted for here.

2005-2006

ADOPTION BUDGET



PARKING SERVICES

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 PARKING SERVICES FUND
 FUND 124

	COLLEGEWIDE SERVICES						TOTAL	
	CAMPUS POLICE		PARKING LOTS		Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006
	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006				
BEGINNING BALANCE	237,222	336,352	206,212	291,524	443,434	627,876		
REVENUES								
Parking Fees - Permits	973,921	970,000	324,640	323,000	1,298,561	1,293,000		
Parking Fees - Daily/Coin	121,343	100,000	60,672	50,000	182,015	150,000		
Parking and Traffic Fines	423,552	384,000	0	0	423,552	384,000		
Other Local Revenues/Fees	23,275	14,000	0	0	23,275	14,000		
Interfund Transfer In from General Fund	545,000	545,000	0	0	545,000	545,000		
TOTAL REVENUES	2,087,092	2,013,000	385,312	373,000	2,472,404	2,386,000		
TOTAL FUNDS AVAILABLE	2,324,314	2,349,352	591,524	664,524	2,915,838	3,013,876		
EXPENDITURES								
Classified Salaries	1,311,863	1,380,867	0	0	1,311,863	1,380,867		
Employee Benefits	406,555	570,038	0	0	406,555	570,038		
Supplies and Materials	54,097	54,111	0	0	54,097	54,111		
Other Operating Expenditures	89,788	139,452	0	0	89,788	139,452		
Capital Outlay	125,659	34,437	0	0	125,659	34,437		
Interfund Transfer Out - (a)	0	0	300,000	400,000	300,000	400,000		
TOTAL EXPENDITURES	1,987,961	2,178,905	300,000	400,000	2,287,961	2,578,905		
PROJECTED ENDING BALANCE	336,352	170,447	291,524	264,524	627,876	434,971		

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

2005-2006

ADOPTION BUDGET



CHILD DEVELOPMENT

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 CHILD DEVELOPMENT FUND
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006
BEGINNING FUND BALANCE	169,469	182,190	21,763	0	9,508	15,549	200,740	197,739
REVENUES								
Child Care Tax Bailout Apportionment	53,910	53,910	53,910	53,910	53,910	53,910	161,730	161,730
Child Care Fees	178,738	175,220	175,450	152,800	247,701	277,724	601,889	605,744
Child Care Fees-paid by grants	14,095	12,721	58,085	50,800	64,017	75,276	136,197	138,797
TOTAL REVENUES	246,743	241,851	287,445	257,510	365,628	406,910	899,816	906,271
EXPENDITURES								
Classified Salaries	186,040	176,748	228,826	161,344	240,107	227,687	654,973	565,780
Employee Benefits	36,321	40,589	83,165	73,309	107,267	131,126	226,753	245,024
Supplies & Materials	8,257	11,033	6,134	15,007	11,906	10,000	26,297	36,040
Operating Expenses	2,507	8,480	3,233	7,850	2,307	3,685	8,047	20,015
TOTAL EXPENDITURES	233,125	236,851	321,358	257,510	361,587	372,499	916,070	866,859
OPERATING INCOME (LOSS)	13,618	5,000	(33,913)	0	4,041	34,411	(16,254)	39,412
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	(897)	(5,000)	0	0	0	0	(897)	(5,000)
Transfers In / (Out)	0	0	12,150	0	2,000	0	14,150	0
TOTAL NON OPERATING REV/ (EXP)	(897)	(5,000)	12,150	0	2,000	0	13,253	(5,000)
NET CHANGE IN BALANCE	12,721	0	(21,763)	0	6,041	34,411	(3,001)	34,412
ENDING FUND BALANCE	182,190	182,190	0	0	15,549	49,960	197,739	232,151

2005-2006

ADOPTION BUDGET



BOOKSTORE

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
BOOKSTORE FUND
FUND 51X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006
BEGINNING FUND BALANCE *	1,361,098	1,052,729	510,079	491,079	1,220,881	1,455,718	3,092,058	2,999,526
SALES	5,192,363	5,200,000	1,862,971	1,875,000	3,454,762	3,466,100	10,510,096	10,541,100
COST OF GOODS SOLD	3,851,847	3,720,000	1,383,306	1,370,000	2,489,672	2,503,000	7,724,825	7,593,000
GROSS PROFIT \$	1,340,516	1,480,000	479,665	505,000	965,090	963,100	2,785,271	2,948,100
GROSS PROFIT %	26%	28%	26%	27%	28%	28%	27%	28%
OPERATING EXPENDITURES								
Classified Salaries	465,361	480,115	301,964	281,453	341,183	354,900	1,108,508	1,116,468
Employee Benefits	173,587	241,902	97,195	114,016	111,418	155,144	382,200	511,062
Supplies & Materials	21,613	55,000	9,299	16,000	14,114	14,000	45,026	85,000
Depreciation Expense	71,891	20,000	10,100	21,667	22,896	37,500	104,887	79,167
Other Operating Expenses	271,714	280,500	87,241	81,865	115,686	127,800	474,641	490,165
TOTAL OPERATING EXPENDITURES	1,004,166	1,077,517	505,799	515,000	605,297	689,345	2,115,262	2,281,862
OPERATING INCOME (LOSS)	336,350	402,483	(26,134)	(10,000)	359,793	273,755	670,009	666,238
NON OPERATING REVENUES (EXPENSES)								
Other Income	23,708	21,000	7,669	10,000	3,044	15,000	34,421	46,000
Capital Outlay	(3,316)	(6,000)	(535)	0	0	0	(3,851)	(6,000)
Transfers In / (Out)	(665,111)	(182,791)	0	0	(128,000)	(128,000)	(793,111)	(310,791)
TOTAL NON OPERATING REVENUES/(EXP)	(644,719)	(167,791)	7,134	10,000	(124,956)	(113,000)	(762,541)	(270,791)
NET CHANGE IN BALANCE	(308,369)	234,692	(19,000)	0	234,837	160,755	(92,532)	395,447
ENDING FUND BALANCE	1,052,729	1,287,421	491,079	491,079	1,455,718	1,616,473	2,999,526	3,394,973
* Cash & Investments	412,694	346,807	90,628	59,521	482,341	654,088	985,663	1,060,417
Inventory & Fixed Assets	948,404	705,920	419,452	431,558	738,539	801,630	2,106,395	1,939,109

2005-2006

ADOPTION BUDGET



CAFETERIA

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
CAFETERIA FUND
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006	Actual 2004-2005	Adoption 2005-2006
BEGINNING FUND BALANCE	1,977	376	69,682	53,102	48,950	51,371	120,609	104,849
SALES - CAFETERIA	465,065	380,500	311,587	320,000	497,663	425,613	1,274,315	1,126,113
SALES - HRM	-	-	78,845	80,000	-	-	78,845	80,000
COST OF GOODS SOLD	185,337	148,600	126,447	130,000	248,264	180,264	560,048	458,864
COST OF GOODS SOLD-HRM	-	-	68,569	80,000	-	-	68,569	80,000
GROSS PROFIT \$	279,728	231,900	195,416	190,000	249,399	245,349	724,543	667,249
GROSS PROFIT %	60%	61%	63%	59%	50%	58%	57%	59%
OPERATING EXPENDITURES								
Classified Salaries	214,370	97,779	121,186	85,960	154,732	103,923	490,288	287,661
Employee Benefits	107,946	66,735	36,167	34,333	75,835	68,621	219,948	169,689
Student Salaries and Benefits	68,247	51,510	43,798	64,787	59,470	65,000	171,515	181,297
Supplies&Materials	12,393	9,876	11,048	10,921	3,445	3,273	26,886	24,070
Depreciation Expense	11,721	12,000	8,909	8,000	1,355	2,000	21,985	22,000
Other Operating Expenses	9,383	4,000	5,653	2,000	8,007	7,540	23,043	13,540
TOTAL OPERATING EXPENDITURES	424,060	241,900	226,761	206,000	302,844	250,357	953,665	698,257
OPERATING INCOME (LOSS)-CAFETERIA	(144,332)	(10,000)	(31,345)	(16,000)	(53,445)	(5,009)	(229,122)	(31,009)
SALES - VENDING	145,917	150,000	14,765	16,000	30,866	30,000	191,548	196,000
COST OF GOODS SOLD	69,242	75,000	-	-	-	-	69,242	75,000
GROSS PROFIT \$	76,675	75,000	14,765	16,000	30,866	30,000	122,306	121,000
GROSS PROFIT %	53%	50%	100%	100%	100%	100%	64%	62%
OPERATING EXPENDITURES								
Student Salaries and Benefits	11,995	12,362	-	-	-	-	11,995	12,362
Supplies & Materials	79	500	-	-	-	-	79	500
Other Operating Expenses	0	4,000	-	-	-	-	-	4,000
TOTAL OPERATING EXPENDITURES	12,074	16,862	-	-	-	-	12,074	16,862
OPERATING INCOME(LOSS)-VENDING	64,601	58,138	14,765	16,000	30,866	30,000	110,232	104,138
NON OPERATING EXPENSES								
Capital Outlay	(1,258)	(8,000)	-	-	-	-	(1,258)	(8,000)
Transfers In / (Out)	79,388	-	-	-	25,000	-	104,388	-
TOTAL NON OPERATING REVENUES / (EXP)	78,130	(8,000)	-	-	25,000	-	103,130	(8,000)
NET CHANGE IN BALANCE	(1,601)	40,138	(16,580)	-	2,421	24,992	(15,760)	65,129
ENDING FUND BALANCE	376	40,514	53,102	53,102	51,371	76,363	104,849	169,978

2005-2006

ADOPTION BUDGET



INTERNAL SERVICES

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2004-2005 ACTUAL</u>	<u>2005-2006 ADOPTION</u>
BEGINNING BALANCE	564,461	407,974
REVENUES		
TRANSFERS FROM OTHER FUNDS	275,000	150,000
TOTAL FUNDS AVAILABLE	839,461	557,974
EXPENDITURES		
SELF-INSURANCE COSTS	24,154	150,000
SETTLEMENTS	407,333	
ENDING BALANCE		
RESERVED FOR FUTURE CLAIMS*	250,000	250,000
UNRESERVED	157,974	157,974
TOTAL PROJECTED ENDING BALANCE	407,974	407,974

* A reserve of \$250,000 must be designated for self-retention against the prior JPA as a condition of continued coverage, and must be held for a minimum of 10 years.

FUND 691 - WORKLOAD BALANCING

	<u>2004-2005 ACTUAL</u>	<u>2005-2006 ADOPTION</u>
BEGINNING BALANCE	490,988	771,800
REVENUES	280,812	250,000
ENDING BALANCE	771,800	1,021,800

(Total Liability is \$1.1 million)

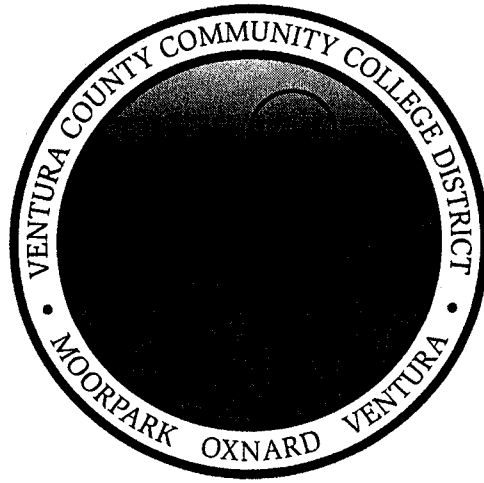
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2004-2005 ACTUAL</u>	<u>2005-2006 ADOPTION</u>
BEGINNING BALANCE	-	1,555,207
REVENUES (from all funds as fringe benefit %)	1,513,786	6,585,380
INTEREST	41,421	50,000
EXPENDITURES (actual premiums)	-	5,421,014
ENDING BALANCE	1,555,207	2,769,573
(Total Liability is \$145.2 million as of the October 2004 actuarial)		

2005-2006

ADOPTION BUDGET



FINANCIAL AID

FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2005-2006 ADOPTION BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	TOTAL
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
REVENUES							
Federal Income	-	-	-	9,400,000	466,376	-	9,866,376
State Income	1,100,000	135,000	215,000	-	-	-	1,450,000
Local Income	-	-	-	-	-	1,000	1,000
TOTAL REVENUES	1,100,000	135,000	215,000	9,400,000	466,376	1,000	11,317,376
TOTAL FUNDS AVAILABLE	1,100,000	135,000	215,000	9,400,000	466,376	1,000	11,317,376
EXPENDITURES & OTHER OUTGO							
Operating Expenses	-	-	-	-	-	1,000	-
Student Financial Aid	1,100,000	135,000	215,000	9,400,000	466,376	-	11,316,376
TOTAL EXPENDITURES & OTHER OUTGO	1,100,000	135,000	215,000	9,400,000	466,376	1,000	11,316,376
ENDING FUND BALANCE	0	0	0	0	0	0	0

2005-2006

ADOPTION BUDGET



**CAPITAL PROJECTS
SCHEDULED MAINTENANCE
HAZARDOUS SUBSTANCE
REDEVELOPMENT
FOREIGN STUDENT CAPITAL
G.O. BOND PROJECTS**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
CAPITAL PROJECTS FUND**

FUND 4X BY MAJOR OBJECT

OBJECT	DESCRIPTION	
8000	REVENUES	279,920,441
	Total Revenues	<u>279,920,441</u>
	EXPENDITURES	
1000	Academic Salaries	-
2000	Classified Salaries	50,000
3000	Employee Benefits	5,560
4000	Supplies & Materials	22,219
5000	Operating Expenses	1,270,725
6000	Capital Outlay	318,020,239
7000	Other Outgo	1,701,791
	Total Expenditures	<u>321,070,534</u>
	Net Change Fund Balance	(41,150,093)
	Beginning Fund Balance	46,317,048
	Ending Fund Balance *	5,166,955

* Represents cumulative bond interest. May be subject to arbitrage

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUNDS 411 AND 419

NON-BOND FUNDED CONSTRUCTION / INTERNAL CAPITAL PROJECTS

CONSTRUCTION PROJECTS RESOURCES:

CY COMMUNITY COLLEGE CONSTRUCTION ACT FUNDS	3,690,699
CY MC CIVIC CENTER SURPLUS FUNDS FOR HAMMER/DISCUS PROTECT CAGE	18,500
PY PARKING SERVICES FUND TRANSFER FOR OC EMERG LIGHTNG PROJECT	1,035
PY OC RDA FUNDS TRANSFER FOR PAINTING/UPGRADE OF JCC MODULARS	19,305
PY OC FOUNDATION FUNDS FOR NORTH PKG LOT RESTROOM PROJECT	260,000
CY & PY GENERAL FUND TRANSFER FOR OC HAZ MAT REMEDIATION	772,388
PY OC RDA FUNDS TRANSFER FOR INSTALL OF MONITORING WELLS	18,213
PY VC FOUNDATION/FSS/RDA FUNDS FOR LRC EQUIP & MOVING COSTS	79,707
PY VC LOCAL FUNDS TRANSFER FOR MARQUEE PROJECT	3,251
PY LOCAL SETTLEMENT FUNDS FOR VC MATH/SCI BLDG PIPE REPAIR	250,000
PY PARKING SERVICES FUND TRANSFER FOR SLURRY 2005 PROJECTS	267,964

TOTAL RESOURCES 5,381,062

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2005-2006 PROJECT BUDGET
		18543 MC 2005 SLURRY PROJECTS	146,565	0	146,565	146,565
		19058 MC LRTC EQUIPMENT PHASE	14,312,496	13,246,608	1,065,888	1,065,888
		19059 MC CHILD DEVELOPMENT CENTER	2,855,871	637,058	2,218,813	2,218,813
		19090 MC HAMMER/DISCUS PROTECTION CAGE	18,500	0	18,500	18,500
		29546 OC 2005 SLURRY PROJECTS	44,940	0	44,940	44,940
		29085 OC EMERGENCY LIGHTING PROJECT	36,500	35,465	1,035	1,035
		29086 OC NORTH PARKING LOT RESTROOM PROJECT	260,000	0	260,000	260,000
		29087 OC HAZ MAT GASOLINE REMOVAL MW#4	780,000	7,612	772,388	772,388
		29088 OC PAINTING/UPGRADE OF JCC MODULARS	19,305	0	19,305	19,305
		29119 OC WAREHOUSE REPLACEMENT	125,000	60,000	65,000	65,000
		29423 OC INSTALL MONITORING WELLS	22,390	4,177	18,213	18,213
		38549 VC 2005 SLURRY PROJECTS	66,890	0	66,890	66,890
		39066 VC LRC EQUIPMENT PHASE	2,848,000	2,668,002	179,998	179,998
		39066 VC LRC EQUIPMENT/PROJ COSTS	105,307	25,600	79,707	79,707
		39082 VC MODERNZ OF APP, S & DP BUILDINGS	109,000	0	109,000	109,000
		39083 VC MODERNZ OF COMMUNICATIONS BLDG "F"	117,000	65,000	52,000	52,000
		39095 VC MARQUEE PROJECT	70,000	66,749	3,251	3,251
		39096 VC MATH/SCIENCE BUILDING PIPE REPAIR	250,000	0	250,000	250,000
		89084 DW 2005 SLURRY PROJECTS - ADMINISTRATION	10,000	431	9,569	9,569
		TOTAL CONSTRUCTION PROJECTS	22,197,764	16,816,702	5,381,062	5,381,062

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUNDS 412 AND 414

SCHEDULED MAINTENANCE & HAZARDOUS SUBSTANCE REMOVAL PROJECTS

SCHEDULED MAINTENANCE(SM) & HAZARDOUS SUBSTANCE REMOVAL PROJECTS RESOURCES:

SCHEDULED MAINTENANCE - STATE ALLOCATION - SM GRANT & BLOCK GRANT	520,775
SCHEDULED MAINTENANCE - LOCAL FUNDING(NON-BOND)	579,464
HAZARDOUS SUBSTANCE - STATE ALLOCATION	183,826

TOTAL RESOURCES 1,284,065

YR	ORG	LOC	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2005-2006 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS							
02-03	19425	MC	REPLACE ROOF MAINT. BLDGS #5	75,000	54,071	20,929	20,929
02-03	19426	MC *	REPL. PLUMBING PIP BLDGS 2,7,8 & 11	100,000	0	100,000	100,000
03-04	19444	MC	REPL HVAC BLDG #6 (PHY SCIENCE)	100,000	0	100,000	100,000
03-04	19446	MC *	REPL FIRE ALARM CW PH II (PERF ARTS)	57,919	0	57,919	57,919
05-06	19475	MC	GENERAL SCHEDULED MAINTENANCE	200,000	0	200,000	200,000
02-03	29429	OC *	REPLACE ROOF OE BLDG CLASS/LAB #12	103,911	103,911	0	0
02-03	29430	OC *	REROOF FIRE TECH #7 #8	19,895	19,895	0	0
02-03	29435	OC *	REPL VACUUM PUMP CHEM BIO BLDG #4	7,596	7,596	0	0
02-03	29436	OC *	REPLACE HEATERS BUILDING #9	16,484	0	16,484	16,484
03-04	29447	OC *	REPLACE ELECT EQUIPMENT CW	57,919	0	57,919	57,919
03-04	29450	OC	REPL WALKWAY LIGHTING PH II CW	10,000	0	10,000	10,000
03-04	29451	OC	REPL IRRIGATION CW	90,000	0	90,000	90,000
05-06	29475	OC	GENERAL SCHEDULED MAINTENANCE	78,000	0	78,000	78,000
02-03	39437	VC *	REPLACE ROOF H BLDG, FINE ARTS #14	33,000	29,525	3,475	3,475
02-03	39438	VC *	REPLACE ROOF F BUILDING #42	26,340	23,583	2,757	2,757
02-03	39439	VC *	REROOF DP & APP #10, #3	26,340	23,583	2,757	2,757
03-04	39453	VC *	REPL ELECT. TRANSFORMER BLDG #5	57,919	57,919	0	0
03-04	39455	VC	REPL ROOFING BLDG #29	100,000	0	100,000	100,000
05-06	39456	VC	REPL ELECTRICAL TRANSFORMER BLDG #24	140,000	0	140,000	140,000
05-06	39457	VC	REPL STORM DRAIN BLDG #38/THEATER	120,000	0	120,000	120,000
			SUBTOTAL-SCHEDULED MAINTENANCE	1,420,323	320,084	1,100,239	1,100,239
HAZARDOUS SUBSTANCE PROJECTS							
04-05	19424	MC	ASBESTOS REMOVAL AT OLD LIBRARY	171,111	0	171,111	171,111
02-03	39425	VC	SITE ASSESSMENT OIL TANK	12,715	0	12,715	12,715
			SUBTOTAL - HAZARDOUS SUBSTANCES	183,826	0	183,826	183,826
			TOTAL SCHEDULED MAINTENANCE AND HAZARDOUS SUBSTANCES PROGRAMS	1,604,149	320,084	1,284,065	1,284,065

*State funded portion only, balance of the project budget, including the 50% match, is accounted for in the GO Bond funds 43xx

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUNDS 415 AND 417

FOREIGN STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY PROGRAMS

ORG	LOC	PROGRAM DESCRIPTION	PROJECTED BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2005-2006 PROJECT BUDGET
FOREIGN STUDENT CAPITAL OUTLAY SURCHARGE (FSS) - FUND 417						
	19001	MC FOREIGN STUDENT SURCHARGE	27,492	42,000	69,492	69,492
	29001	OC FOREIGN STUDENT SURCHARGE	5,342	22,000	27,342	27,342
	39001	VC FOREIGN STUDENT SURCHARGE	85,125	40,000	125,125	125,125
		SUBTOTAL-FOREIGN STUDENT SURCHARGE (FSS)	117,959	104,000	221,959	221,959
REDEVELOPMENT AGENCY FUNDS (RDA) - FUND 415						
	19006	MC MOORPARK RDA	100,256	33,000	133,256	133,256
	19007	MC SIMI VALLEY RDA	362,380	125,000	487,380	487,380
	19008	MC THOUSAND OAKS/NEWBURY RD RDA	233,522	85,000	318,522	318,522
	29009	OC CAMARILLO CORRIDOR RDA	70,838	50,000	120,838	120,838
	29010	OC PORT HUENEME RDA	10,547	900	11,447	11,447
	29015	OC CHANNEL ISLANDS RDA	5,152	3,000	8,152	8,152
	29016	OC OXNARD RDA	49,655	60,000	109,655	109,655
	39011	VC SAN BUENAVTA DOWNTOWN/MISSION/BEACH RDA	15,461	10,000	25,461	25,461
	39012	VC PIRU EARTHQUAKE RECOVERY RDA	12,707	6,000	18,707	18,707
	39013	VC CITY OF SANTA PAULA RDA(FUNDS @JPA)	168,732	42,000	210,732	210,732
	39014	VC FILLMORE RDA	21,142	12,000	33,142	33,142
	39015	VC OJAI RDA	2,754	600	3,354	3,354
		SUBTOTAL-REDEVELOPMENT AGENCY (RDA)	1,053,147	427,500	1,480,647	1,480,647
		TOTAL FSS AND RDA FUNDS	1,171,106	531,500	1,702,606	1,702,606

VENTURA COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
FUNDS 43XX

BOND PROJECTS

ORG	LOC	PROGRAM DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2005-06 PROJECT BUDGET
19058	MC	LRTC CONSTRUCTION COSTS (SUPPL TO STATE FUNDS)	5,500,000	3,881,571	1,618,429	1,618,429
19059	MC	CHILD DEVELOPMENT CENTER (SUPPL TO STATE FUNDS)	5,610,000	310,777	5,299,223	5,299,223
19101	MC	RETIRE CAPITAL FINANCING	1,748,690	1,748,690	0	0
19105	MC	NORTH PARKING LOT RENOVATION	2,400,000	2,201,788	198,212	198,212
19110	MC	EATM STORM DRAIN PROJECT-ENGINEERING STUDY	250,000	64,541	185,459	185,459
19111	MC	MAINTENANCE WAREHOUSE	900,000	215,840	684,161	684,161
19113	MC	TRACK & FIELD PROJECT	3,200,000	2,948,913	251,087	251,087
19115	MC	MC INF ELECTRICAL SYSTEM UPGRADES	6,800,000	208,994	6,591,006	6,591,006
19116	MC	EATM COMPLEX	11,200,000	220,057	10,979,943	10,979,943
19117	MC	HEALTH/SCIENCE COMPLEX	13,200,000	129,140	13,070,860	13,070,860
19118	MC	LIBRARY RENOVATION	4,000,000	448,350	3,551,650	3,551,650
19119	MC	ACADEMIC CENTER HIGH SCHOOL	30,800,000	162,625	30,637,375	30,637,375
19120	MC	CONEJO VALLEY SATELLITE	7,000,000	7,915	6,992,085	6,992,085
19121	MC	ADMIN BLDG RENOVATE/EXPANSION(ABAN PROJ)	1,316	1,316	0	0
19122	MC	TELEPHONE DATA SWITCH	1,500,000	232,831	1,267,169	1,267,169
19123	MC	PE FACILITIES RENOVATION/EXPANSION	4,500,000	337,883	4,162,117	4,162,117
19124	MC	STUDENT UNION MODERNIZATION	26,825	26,825	0	0
19130	MC	NEW FINE ARTS & MUSIC FACILITY	17,322	17,322	0	0
19132	MC	UNALLOCATED SPECIAL REPAIRS	998,176	0	998,176	998,176
19302	MC	INFRASTRUCT/PIPED UTILITY SYSTEM UPGRADES	2,300,000	0	2,300,000	2,300,000
19303	MC	INFRASTRUCT/ IMPROV TO CAMPUS SITE FINISHES	1,500,000	0	1,500,000	1,500,000
19426	MC *	REPLACE PLUMBING BLDGS #2,7,8 & 11-TECH,CC,AA, HSS	100,000	0	100,000	100,000
19427	MC	REPLACE REPAIR STORM DRAINS	37,958	37,881	77	77
19428	MC	REPLACE FIRE ALARMS SYSTEM PH 11 CW	160,000	0	160,000	160,000
19444	MC	REPL HVAC BLDG #6 PHYS SCIENCE	128,745	0	128,745	128,745
19445	MC	REPL CHILLER/BOILER BLDG #2 BUS TECH	249,100	0	249,100	249,100
19446	MC *	REPL FIRE ALARM CW PH II PERF ARTS	111,371	0	111,371	111,371
19XXX*	MC	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	1,519,487	(1,519,487)	(1,519,487)
		SUBTOTAL MOORPARK PROJECTS	104,239,503	14,722,746	89,516,757	89,516,757
29026	OC	STUDENT SERVICES BUILDING (SUPPL TO COP)	1,720,000	1,686,833	33,167	33,167
29101	OC	RETIRE CAPITAL FINANCING	5,875,824	5,875,824	0	0
29108	OC	NORTH CAMPUS DRIVE PARKING LOT	4,000,000	3,516,505	483,495	483,495
29110	OC	TRACK & FIELD IMPROVEMENTS	6,130,000	745,674	5,384,326	5,384,326
29111	OC	CHILD DEVELOPMENT CENTER	1,500,000	1,293,460	206,540	206,540
29115	OC	INF ELECTRICAL SYSTEM UPGRADES	2,200,000	736,603	1,463,397	1,463,397
29116	OC	HEALTH/SCIENCE CENTER	5,524	5,523	1	1
29117	OC	PERFORMING ARTS CLASSROOM & AUDITORIUM	16,210,000	67,662	16,142,338	16,142,338
29118	OC	LRC PHONE MDF RENOVATION	860,000	84,849	775,151	775,151
29119	OC	WAREHOUSE	1,000,000	37,416	962,584	962,584
29120	OC	STUDENT SERVICES CENTER	20,300,000	550,459	19,749,541	19,749,541
29121	OC	CLASSROOM BUILDING	25,660,000	27,207	25,632,793	25,632,793
29122	OC	TELEPHONE DATA SWITCH PROJECT	1,500,000	282,168	1,217,832	1,217,832
29123	OC	BOOKSTORE RENOVATION/EXPANSION	2,000,000	9,622	1,990,378	1,990,378
29124	OC	LRC RENOVATION	12,410,000	84,214	12,325,786	12,325,786
29125	OC	GYNASIUM REMODEL	870,000	166,013	703,987	703,987
29132	OC	UNALLOCATED SPECIAL REPAIRS	305,164	0	305,164	305,164
29201	OC	SPECIAL REPAIRS - CONCRETE	38,428	18,427	20,001	20,001
29202	OC	SPECIAL REPAIRS - PAINTING	100,000	14,500	85,500	85,500
29203	OC	SPECIAL REPAIRS - FLOORING	100,000	23,264	76,736	76,736
29204	OC	SPECIAL REPAIRS - PLUMBING	50,000	12,322	37,678	37,678
29205	OC	SPECIAL REPAIRS - ELECTRICAL	50,000	22,973	27,027	27,027
29206	OC	SPECIAL REPAIRS - MECHANICAL	125,000	0	125,000	125,000
29207	OC	SPECIAL REPAIRS - MISCELLANEOUS	50,000	13,392	36,608	36,608
29208	OC	AUTO TECHNOLOGY RENOVATION	1,400,000	66,757	1,333,243	1,333,243
29302	OC	INF PIPED UTILITY SYSTEMS UPGRADES	3,300,000	170,146	3,129,854	3,129,854
29303	OC	INF IMPROV TO CAMPUS SITE FINISHES	2,600,000	9,654	2,590,346	2,590,346
29429	OC *	RE-ROOF OE BLDG CLASS/LAB BLDG #12	129,343	129,343	0	0
29430	OC *	RE-ROOF BLDGS #7 & 8, REC & FIRE TECH	19,895	19,895	0	0
29431	OC	REPLACE 4160 ELECTRICAL CW	65,070	65,070	0	0

VENTURA COMMUNITY COLLEGE DISTRICT
2005-2006 ADOPTION BUDGET
FUNDS 43XX

BOND PROJECTS

ORG	LOC	PROGRAM DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2005-06 PROJECT BUDGET
29432	OC	REPLACE A/C UNIT BLDG #12 O.E.	106,040	0	106,040	106,040
29433	OC	REPLACE BOILERS, WTR SOFTNR BLDG #12 O.E.	68,500	0	68,500	68,500
29434	OC	REPLACE HVAC CONTROLS BLDGS #6, #12. PE & OE	25,000	0	25,000	25,000
29435	OC *	REPLACE CHEM & BIO VAC PUMP BLDG #4 LIBERAL ARTS	17,468	12,073	5,395	5,395
29436	OC *	REPLACE HEATERS BLDG #9 AUTO TECH	16,484	0	16,484	16,484
29447	OC *	REPL ELECT EQUP CAMPUSWIDE	83,997	0	83,997	83,997
29448	OC	REPL FIRE ALARMS CAMPUSWIDE	45,191	0	45,191	45,191
29449	OC	BLDG #12 PLUMBING & MITIGATION	29,834	29,834	0	0
29450	OC	REPL WALKWAY LIGHTING PH II CW	16,425	0	16,425	16,425
29XXX*	OC	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	2,284,488	(2,284,488)	(2,284,488)
		SUBTOTAL OXNARD PROJECTS	110,983,187	18,062,170	92,921,017	92,921,017
39066	VC	LRC CONSTRUCTION & MAIN ELEC DISTRIBUTION SWITCH	4,165,000	1,334,102	2,830,898	2,830,898
39068	VC	LRC SECONDARY & TERTIARY EFFECTS	4,300,000	42,836	4,257,164	4,257,164
39082	VC	MODERNIZATION APP, S & DP BUILDINGS	5,510,000	15,512	5,494,488	5,494,488
39083	VC	MODERNIZATION F BUILDING (COMMUNICATIONS)	1,008,000	62,052	945,948	945,948
39101	VC	RETIRE CAPITAL FINANCING	2,237,873	2,237,873	0	0
39105	VC	RENOVATE ATHLETIC FACILITIES	8,520,000	892,299	7,627,701	7,627,701
39109	VC	VC INFRASTRUCTURE	42,942	42,942	0	0
39115	VC	INF ELECTRICAL SYSTEM UPGRADES	800,000	0	800,000	800,000
39116	VC	SCIENCE BUILDING UPGRADES	185,000	171,362	13,638	13,638
39117	VC	RENOVATE THEATER BULDING G	32,968	32,968	0	0
39118	VC	HEALTH/SCIENCE REPLACE/EXPANSION	12,000,000	124,918	11,875,082	11,875,082
39119	VC	SCIENCE/ARTS FACILITY(SCHEMATICS)	125,000	104,774	20,226	20,226
39120	VC	GENERAL PURPOSE & HI TECH FACILITY	44,000,000	240,441	43,759,559	43,759,559
39121	VC	STORAGE WAREHOUSE	64,632	64,632	0	0
39122	VC	TELEPHONE DATA SWITCH	1,500,000	234,184	1,265,816	1,265,816
39124	VC	"H" BUILDING RENOVATION - FINE ARTS	0	0	0	0
39126	VC	FOOD SERVICE RENOVATION	1,500,000	138,944	1,361,056	1,361,056
39127	VC	SANTA CLARA VALLEY ADVANCED TECH CENTER	24,610,000	0	24,610,000	24,610,000
39130	VC	EAST/WEST LOT RENOVATION	2,600,000	1,536,422	1,063,578	1,063,578
39132	VC	SPECIAL REPAIRS UNALLOCATED	1,368,232	0	1,368,232	1,368,232
39302	VC	INF PIPED UTILITY SYSTEMS UPGRADES	700,000	0	700,000	700,000
39303	VC	INF IMPROV TO CAMPUS SITE FINISHES	500,000	0	500,000	500,000
39304	VC	IMPROVEMENTS TO EXISTING BUILDINGS	500,000	0	500,000	500,000
39432	VC	REPLACE ELECTRICAL TRANSFORMER	53,158	53,157	1	1
39437	VC *	RE-ROOF H BLDG FINE ARTS #14	108,137	97,148	10,989	10,989
39438	VC *	RE-ROOF F BLDG #42	63,064	56,634	6,430	6,430
39439	VC *	REPLACE ROOF APP BLDG #3	67,326	60,470	6,856	6,856
39441	VC	REPLACE HVAC UNITS F BLDG-COMMUNICATIONS #42	129,412	122,346	7,066	7,066
39442	VC	REPLACE HVAC UNITS H BLDG FINE ARTS #14	120,000	0	120,000	120,000
39443	VC	REPLACE HVAC UNITS - BLDG #2 ADMIN	200,000	0	200,000	200,000
39452	VC	REPL ROOF BLDG #45 AQUATIC FACILITY	50,584	0	50,584	50,584
39453	VC *	REPL ELECT TRNSFR BLDG #5 FOOD SVCS	73,047	70,425	2,622	2,622
39455	VC	REPL ROOF BLDG #29 AUTO, MACH, TECH - S BLDG	85,624	0	85,624	85,624
39XXX**	VC	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	2,204,980	(2,204,980)	(2,204,980)
		SUBTOTAL VENTURA PROJECTS	117,220,000	9,941,421	107,278,579	107,278,579
89106/22	CAM	FIRE/SHERIFF/POLICE EDUC & TRAINING ACADEMY	23,905,124	525,739	23,379,385	23,379,385
89XXX*	CAM	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	392,936	(392,936)	(392,936)
		SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY	23,905,124	918,675	22,986,449	22,986,449
		TOTAL BOND BUDGETS	356,347,814	43,645,012	312,702,802	312,702,802

Note:

* Balance of State Scheduled Maintenance project budgets, including the 50% match.

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