

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

OCTOBER 12, 2010



ADOPTION BUDGET

2010-2011

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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District Mission Statement

The Ventura County Community College District (VCCCD) is committed to assisting students in the attainment of its primary mission as a system of state supported two-year colleges.

The primary mission of the District is to produce student learning in lower division level academic transfer and career/vocational degree and certificate programs. Effective, efficient student support services are offered to assist in the accomplishment of the District's primary mission based on need and available resources.

Ventura County Community College District works to enhance state, regional, and local economic growth and global competitiveness within the pursuit of its primary mission. Additionally, workforce and economic development activities and services are offered based on need and available resources.

English as a Second Language instruction, remedial, adult education, and supplemental learning services that contribute to student success are offered and operated based on need and available resources.

Ventura County Community College District improves the quality of community life by offering non-credit, recreational, vocational, cultural, and civic programming based on community demand and available resources.

All District programs, services, and activities operate within a framework of integrated planning and budgeting. Ongoing, student learning outcome assessment and systematic program review are used to ensure District-wide excellence through sustainable, continuous quality improvement in compliance with its mission.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
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2010-2011

ADOPTION BUDGET



BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE 2010-11

PURPOSE

Title 5, California Code of Regulations, Section 58305 requires the District to adopt a budget on or before the first day of July. A Tentative Budget, for which the main purpose is to serve as authorization for the District to incur expenses and issue checks in the new fiscal year, was approved by the Board in June 2010. The Adoption Budget is an update of the Tentative Budget and typically reflects the Governor's signed State Budget, or in this case, the most current information available.

BACKGROUND

State of California

In January 2010, the Governor released his FY11 budget proposal which addressed the State of California's then \$20 billion deficit for 2010-11 by relying on spending reductions and alternative funding solutions that were not generally expected to be realized, including severe cuts to social services programs and an assumption of receipt of almost \$7 billion in federal aid. For the California Community Colleges (CCC), the proposal included 2.2% for enrollment growth, a negative COLA, but did not include backfill of the FY 10 cuts to categorical programs nor a student enrollment fee increase.

In May 2010, the Governor released his May Revision which again estimated the statewide shortfall at approximately \$19+ billion and relied heavily on spending reductions, but assumed a more realistic estimate of federal aid. The State's overall structural deficit remained unresolved, because even if the Legislature adopted all of the May Revision's proposals, the state would still be operating at an annual budget

shortfall estimated at between \$4 billion and \$7 billion. As with the January proposal, the May Revision for the CCC maintained the 2.2% enrollment growth funding, the negative COLA adjustment, and did not include backfill of the categorical programs nor a student enrollment fee increase.

The Legislative Analyst's Office (LAO) generally agreed with the Governor's May projections regarding the level of the statewide budget shortfall; however, the LAO did not agree with many of the proposed solutions. The LAO, in fact, recommended that the Legislature suspend Proposition 98 if the minimum guarantee is above the level of funding that the State can afford and also recommended targeted cuts, such as significant reduction in funding for CCC physical education courses and an increase of student fees to \$40/unit in order to fund 2% enrollment growth.

As of the date of this printing, the State of California is still in budget impasse, with the FY11 budget year setting the record for the longest period ever that the Legislature has gone without approving a new state spending plan. Budget news from Sacramento is scarce, however Assembly Bill 185 was enacted, authorizing the release to community college districts of \$5 million in one-time federal American Recovery and Reinvestment Act (ARRA) State Stabilization funds; a reduction from the prior year's \$35 million that was distributed. While Democrats and Republicans remain apart in their budget plans, both plans, along with statements from the Governor, suggest that funding for Community Colleges remains a priority. Based on these three positions, the District assumes the signed budget will be favorable to California Community Colleges this year, even though it may not address the longer term issues.

Ventura County Community College District

In FY10, the District received approximately \$12 million less from the State in general appropriations and categorical funding than in FY09. Because of the significant statewide shortfall and lack of reasonable identified solutions at the time, the District previously assumed an approximate \$5 million decrease to revenue in FY11. Given the news of favorable treatment of Community Colleges from Sacramento, the Adoption Budget for the General Fund is recommended assuming the same level of State funding as received in FY10. Because of the significant decrease in overall funding in FY10 and

because the District has experienced increased costs without the relief of state-funded COLA, the impact of the budget over a two-year period is that colleges have been forced to reassess the programs and services they can deliver. VCCCD can no longer provide all the services previously offered; however, the District will continue to focus on the delivery of core services and quality education.

The Adoption Budget provides a responsible allocation plan and is designed to allow the colleges to fund priorities and plans for FY 2010-11 and to ensure fiscal stability and sustainability of the District in times of serious statewide fiscal decline within a highly volatile process of budget determination within the State. In developing this budget, the first priority is to allocate resources sufficient to maintain those functions that support the mission of the District and colleges in providing high quality instructional services.

Because of the volatility of the State budget process and failure on the part of the state legislature to identify real and permanent solutions to the statewide structural deficit, the District has directed funds above that were included in the Tentative Budget to address local structural deficits such as instructional materials and equipment, library materials and books, scheduled maintenance, and areas of non-recurring expenditures.

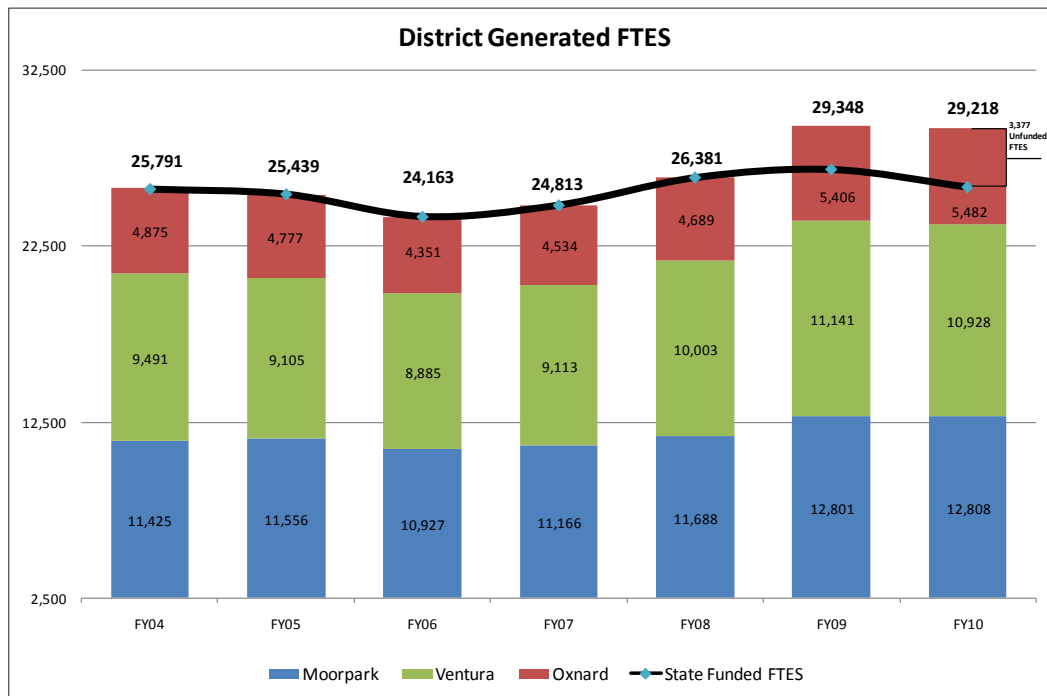
The Budget was built in keeping with the District's policy of no deficit spending (with the exception of the approved site budget carryovers).

REVENUE and ENROLLMENT MANAGEMENT

The District's general revenue represents the combination of state and local revenues, the majority of which must be earned through the generation of FTES (Full Time Equivalent Students (enrollment)).

In 2009-10, the District served 29,218 FTES, of which approximately 3,400 were unfunded. Although the State has continued to constrain funded growth, the District has achieved efficiency factors that have allowed us to continue to serve more students with fewer dollars, some of which may not be sustainable. The District continues to

emphasize enrollment management with the effect of reducing unfunded FTES while continuing to meet our primary mission.



Unlike other segments of California’s higher education, Community Colleges do not have the constitutional authority to assess tuition. Student fees are determined by the Legislature as a part of the budget, rather than by the System or local college district, and the fees are then used by the State to offset the funding of Community Colleges. The District is projecting no increase in student fees.

It is the policy of the Board to budget growth only after that amount has been earned and the amount of funding validated (P2). There was no funding for growth provided in FY10. Therefore, there is no growth included in the District budget for FY11. If growth is included in the State approved budget for FY11, that amount will be included in the District budget in FY12.

STUDENT SERVICES

In anticipation of continued significant state funding reductions in categorical programs, all three colleges developed integrated models to maintain core and/or mandated student services, with the goal of meeting the unique needs of special populations beyond the mandates. Continued review of alternative delivery methods will be

combined with efforts to better coordinate outreach, orientation, and advisement activities.

EXPENDITURES

Expenditures were developed to be sustainable within the projected reduction in state revenue and integration of student services. The budget was built in keeping with the District's policy of no deficit spending (with the exception of the approved site budget carryovers). Expenditure budgets were built assuming there will be no mid-year reductions to the operating budgets. If the assumption of flat revenue proves inconsistent with the final State budget, the recommendation to the Board is that we will not reduce operating budgets mid-year, but instead utilize Revenue Shortfall Contingency reserve to cover the deficit.

Salary and Benefit Costs

The Adoption Budget reflects no general salary increases, but includes step increases. The District Anthem Blue Cross health plan premiums for the faculty group decreased by 1.8% while the administrator, supervisor, confidential and classified (ASCC) group increased by 11%. This increase to the ASCC group put the plan costs above the agreed-upon maximum district contribution (even after plan modifications), calling for employee premium contributions of \$121 per month for those enrolled in this plan who have dependent coverage. Health Net premiums also are above the maximum district contribution, necessitating monthly ASCC employee contributions of \$7 per month for those employees enrolled in this plan with dependent coverage. Kaiser premiums remain under the district maximum and there is no employee contribution required at this time. Full time faculty members are not subjected to a maximum district contribution and there are no employee contributions for this group.

Structural Deficits

Several years ago, the District eliminated the majority of General Fund support for library books and materials, instructional materials and equipment, and scheduled maintenance. Over the past few years, the majority of that support has been from categorical funding such as Instructional Equipment/Library Materials (IELM), Telecommunications and Technology Infrastructure Program (TTIP) and specific

funding for Scheduled Maintenance. With the elimination of those categorical funds from the State and the material reduction in the Restricted Lottery funds, VCCCD now has significant structural budget deficits that must be addressed. These internal structural deficits are ongoing expenses central to the core mission of the colleges and District and must be addressed via gradual increased funding from the General Fund, as opposed to expecting a restoration of former or future categorical funding from the State.

When the Board approved the FY11 Tentative Budget in June of 2010, it included an assumption of a revenue reduction of approximately \$4.6 million. Based on budget information from Sacramento, it appears the District will most likely not be subject to that reduction. Therefore, the FY11 Adoption Budget includes a restoration of revenue to the level received if FY10. Although we believe the revenue will be provided to the California Community Colleges for this budget year, because of the continuing overall state-wide structural deficit, it is not reasonable to believe that that level of funding will be maintained over the next several years.

Because of the circumstances, lack of approved State budget, and still remaining need of the State to identify real and permanent solutions to the structural deficit, if not this year then next, it was agreed that the restored revenue (over Tentative Budget) will be used for non-recurring expenditures (such as IELM and Scheduled Maintenance) and is a temporary solution to backfill the internal structural deficit in order to avoid reductions in operations and services next fiscal year should revenue actually decline. This recommendation will avoid what could have resulted in a see-saw effect of increasing on-going operations only to decrease them again next year.

Retiree Health Liability

The District was required to fully implement GASB 45 in 2007-08. An actuarial study was performed in December 2008, which determined the estimated amount that would have accumulated under the requirements of GASB 45. The liability amount is approximately \$174 million, of which approximately \$9.2 million has been funded. A

new, updated actuarial study is performed every two years. The next study will be done again in December 2010.

In the Adoption Budget, the expenditure is projected to be \$8.5 million per year for all funds. Premiums for retirees are then paid directly from the Retiree Health Benefits fund and are estimated at \$7.9 million. As a means of accruing the required annual expense (ARC), the District assesses, as an employer expense, a retiree health fringe benefit rate of 6.8% on average to each eligible employee salary dollar (the rates range from 5.7% to 7.8%, depending on the employee group and funding source). This fringe benefit rate is assessed to all eligible employee group salaries in all funds, including categorical, grants and contracts, auxiliary services, etc. in accordance with the accounting advisory issued by the State Chancellor's office in June 2010. Under GASB 45 requirements, the expenditure would have increased significantly this fiscal year, but because of the Board's plans to consider investing the funds in an irrevocable trust, the recommendation was made to defer the recognition of the increase as participation in such a trust will lower both the liability and required annual expenditure.

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, which are 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 - Unrestricted - Designated:** Represents revenues and expenditures associated with community services, contract education, entrepreneurial programs, and other activities which are initiated by the colleges and are intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund – Unrestricted.

- **General Fund - Restricted:** 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.

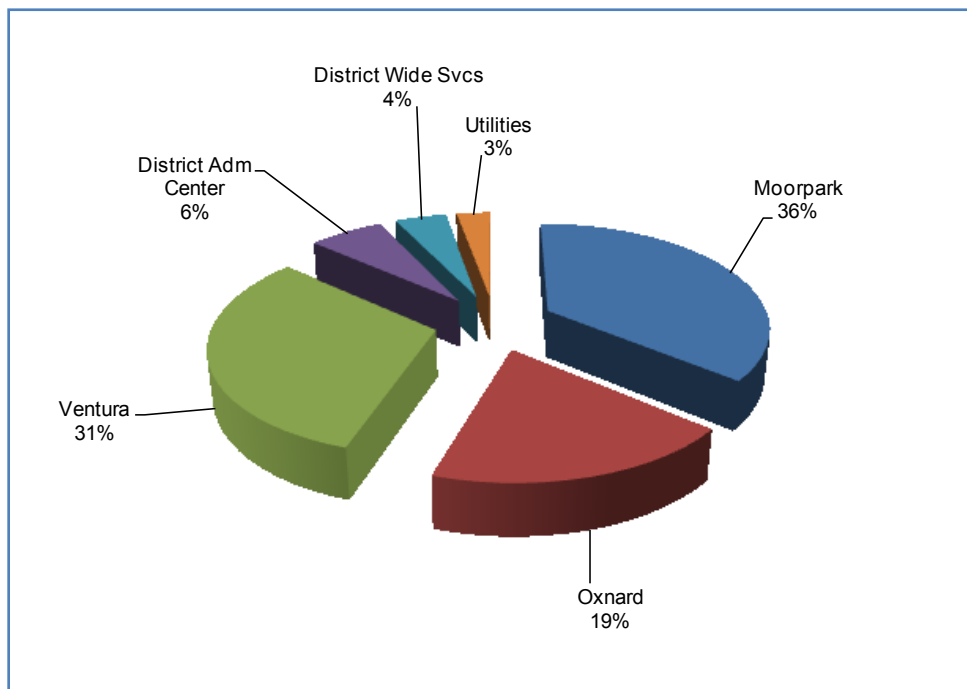
The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted budget, since this is the budget that most heavily impacts ongoing colleges and district operations. The Budget Allocation Model was utilized for the purpose of allocating resources to the various operational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

GENERAL FUND - UNRESTRICTED

The 2010-11 Adoption Budget reflects revenue at the same level as 2009-10 actual.

Allocation Model

The Adoption Budget uses the Allocation Model that was adopted by the Board in May 2007, and modified in March 2009, to distribute resources to the operating units. The Model is periodically reviewed 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.



Reserves

The District has designated its ending balance into four categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Unallocated Reserves, and Budget Carryover.

State Required 5% Minimum

In accordance the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5 percent. This minimum prudent level is considered necessary to ease cash flow problems, to deal with unexpected cost increases, and other fiscal uncertainties. In determining the 5% amount, it is the District's practice to utilize the adopted expenditure budget to calculate this reserve rather than use the prior year's actual 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 reduction in operating budgets. This Reserve would also be used to cover any shortfall between the District Adoption Budget and the final State Approved Budget.

Budget Carryover

As a part of the current Budget Allocation Model, funds designed for budget carryover are currently limited to 1% of the prior-year expenditures. Because of the uncertainty of the state fiscal condition and the expected magnitude of the FY 11 statewide budget shortfall, following the significant reductions in FY10, the sites were allowed to and did carryover approximately 2% of their prior-year expenditures if those funds were unexpended in the prior year.

Unallocated Reserves

Unallocated Reserves is the remaining ending balance that has not been designated for the other three uses. This balance is maintained in large part to handle the significant cash flow requirements of the District as the State continues to defer hundreds of millions of dollars in state apportionment and other cash payments to the districts. The Unallocated Reserve would also be used to avoid budget reductions beyond the level of the Revenue Shortfall Contingency and for any other unanticipated expenditure approved by the Board.

The balance of these Unallocated Reserves may be needed in subsequent years as current projections include the continuing decline of state revenue due to the expiration of temporary tax solutions, the uncertainty of the Community Colleges' share of Proposition 98, the under-funded growth rates, continuing property tax and enrollment fee shortfalls, and the State's failure to identify a real and permanent solution to the overall statewide budget structural deficit.

OTHER FUNDS

GENERAL FUND-UNRESTRICTED-DESIGNATED

This fund supports activities associated with contract education and ongoing programs such as community services and civic center. Although not restricted in the legal sense, these programs are entrepreneurial in nature and are intended to be fully self-supporting or profit-generating. Because the District's Allocation Model is utilized to distribute General Fund-Unrestricted, these funds are accounted for separately (as a sub-fund) and remain with the site that generates them.

GENERAL FUND – RESTRICTED

This fund supports categorical programs, grants, contracts, and other programs where the resources are restricted by law, regulation, contract, grant agreement, or other externally restricted terms and conditions.

Major programs accounted for in this fund include state categorical programs such as EOPS (Extended Opportunity Programs and Services), DSP&S (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility

to Kids), Economic and Workforce Development programs, the Alternate Text Production Center (ATPC), as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, Title V federal grants, College Cost Reduction and Access Act - Science, Technology, Engineering and Mathematics (CCRAA-STEM) federal grants, and various locally funded contracts with the County of Ventura.

The Governor's May Revision had essentially mirrored the January proposal for categorical programs, i.e. the drastic cuts in FY 2009-10 to categorical programs were not backfilled. Due to the unlikelihood of closing the state budget gap with the Governor's proposed solutions, the FY 2010-11 Tentative Budget for state categorical programs was developed based on a projected 5% cut from the prior year level.

With the continued lack of a state budget at this writing, the FY 2010-11 Adoption Budget for state categorical programs retains the same budget assumption of a 5% cut. This is consistent with prior years' budget assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years. The FY 2010-11 allocations for most student services programs will not be 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 was submitted during the first quarter of the fiscal year. In the past, these allocations were often not released until November or even as late as December.

The FY 2010-11 Adoption Budget does not include any portion of the \$99,199 of one-time ARRA funds provided to the District per Assembly Bill 185. While the Legislature stated its intent to allow districts to partially mitigate deep cuts made to categorical programs, these funds are general purpose (with limited restrictions) and are not required to be spent on categorical programs. It is the intent of the District to distribute these ARRA funds through a budget amendment anticipated in November or December, coinciding with the budget adjustments anticipated at that time for changes to categorical program funding with the expected release of the final allocations noted earlier and to direct those funds to the categorical programs in the same proportion as prior year.

As they did for FY 2009-10, the colleges have balanced their respective FY 2010-11 categorical program budgets by utilizing FY 2009-10 carryover funds when possible. The administrative relief measures provided last year by the State Chancellor's Office to colleges in planning for and administering various programs such as EOPS and DSP&S remain in effect.

In addition to the actions noted above, the colleges are continuing to work towards achieving additional sustainable reductions through continued review of alternative delivery methods and consolidations where practicable, while focusing on maintaining core and mandated services.

HEALTH SERVICES FUND

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. The primary budgeted resources historically have been Student Health Fees and State Mandated Cost reimbursements. In 2006-07, for the first time in several years, the Student Health Centers received three years of State Mandated Cost reimbursements. The remaining mandated cost reimbursements, however, have continued to be deferred to a future fiscal period, even though the centers are still required to provide the same level of service as was provided in FY 1986-87 (per Education Code, costs to provide that level of service, even if they exceed fees collected, shall be borne by the District).

In the future, it is most likely that the State will eliminate state mandates rather than deferring them. The impact of that action will be the elimination of all future state mandate reimbursement. If this occurs, the current pool of mandate reimbursement will allow the centers to operate at their current levels for only a few years. Long-term program implications will need to be considered.

PARKING SERVICES FUND

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The College-

wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$629,000 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites.

CHILD DEVELOPMENT FUND

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers. The Child Development fund includes categorical funds from the State that were backfilled in FY 2009-10 with ARRA funds. The Adoption budget was built assuming no additional ARRA funds in FY 2010-11.

PROPRIETARY (ENTERPRISE) FUNDS (Bookstore/Cafeteria)

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.

Bookstore

The District operates bookstores at all three campuses. The bookstore industry is changing rapidly, offering many alternatives to students. The District is carefully monitoring the bookstores to ensure the appropriate response to these rapidly changing environment/trends. The bookstores remain profitable, allowing support of other college activities and self-supporting of capital needs.

Effective July 1, 2010, in conforming to the The Higher Education Opportunity Act of 2008, the colleges must provide students with certain kinds of information about textbooks and associated products (e.g., "bundled" supplements), which have been described as measures intended "to help students shop for books more cost effectively". The District must "to the maximum extent practicable", provide the International Standard Book Number and retail price of all required and recommended texts for "each course listed in the institution's course schedule used for preregistration and registration purposes". This act also encourages the District to disseminate to students information about institutional programs for saving on textbooks, including textbook rental or used

textbook sales, textbook buy-back programs, and “alternative content-delivery programs”.

Cafeteria

In December 2005 the Board approved a contract with Integrated Support Solutions, Inc. (ISSI) for management of the college food services operations. The Cafeterias have shown progress in increasing sales and improving gross profits. For the FY11, Oxnard College, in particular, has had to make significant adjustments in hours/days of operations in order to achieve a break-even operation. These adjustments focus on serving the student population.

INTERNAL SERVICES FUND

The Self-Insurance Fund provides funds 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 below our deductible levels (\$50,000) and for settlement costs that are not covered by our SWACC insurance.

The Workload Balancing Fund is used to partially offset the salary costs of faculty as they use their load “banked” hours or “cash-out”. Full-time 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 \$1.0 million and is fully funded.

The Retiree Health Benefits Fund is the accrual for the funding of GASB 45 as presented previously. All current retiree health benefits are paid out of this fund. The fund includes a projected balance of \$9.8 million toward the \$174 million liability.

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), Direct Loans, 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 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, community redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

The 2010-11 Adoption Budget includes state and locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement.

The 2010-11 Adoption Budget also includes projects funded from the GO (Measure S) bonds, including the district wide Regional Fire/Sheriff/Police Education and Training Academy, the Moorpark College EATM Complex, the Moorpark College Health Sciences Center, the Oxnard College LRC Renovation/Expansion, the Oxnard College Performing Arts Classroom & Auditorium, the Ventura College Applied Science Building, the Ventura College Advanced Technology / General Purpose Classrooms & Health Science Center, as well as classroom/building expansions, renovations and modernizations, and various infrastructure and special repair projects at all three colleges.

COMPLIANCE

The Adoption Budget reflects all compliance with external standards, such as GASB post retirement health, Education Code, Title 5 regulations, Full-Time Faculty Obligation, the 50% law, etc.

RECOMMENDATION

The Adoption Budget, as presented, was reviewed by the District's participatory governance council (DCAS) at its September 16, 2010 and September 30, 2010 meetings and unanimously recommended for approval by the Board. The Adoption Budget was also presented to the Audit, Budget, Foundation Relations Committee of the Board on September 30, 2010. The committee also recommended approval by the Board.

2010-2011

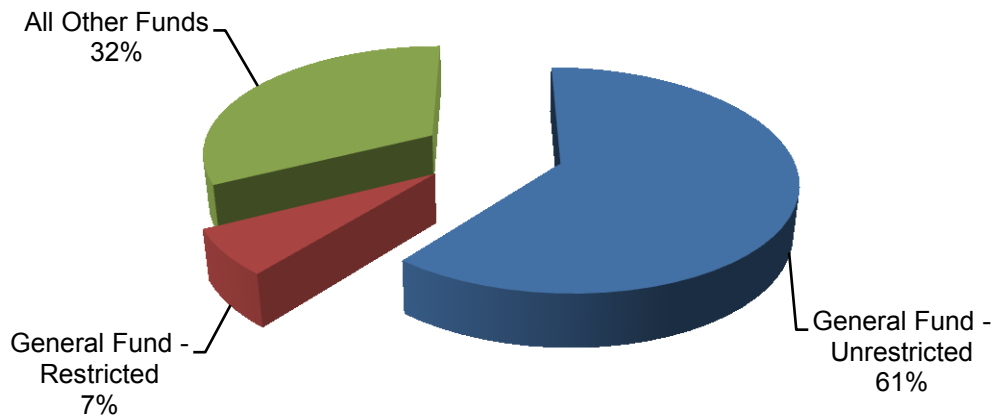
ADOPTION BUDGET



SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
SUMMARY OF BUDGET RESOURCES BY FUND

	2010-11 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
General Fund - Unrestricted	159,037,592	58.2%
General Fund - Unrestricted Designated	6,442,198	2.4%
General Fund - Restricted	18,105,667	6.6%
Health Services Fund	4,991,837	1.8%
Parking Services Fund	3,248,148	1.2%
Child Development Fund	1,568,695	0.6%
Bookstore Fund	15,301,177	5.6%
Cafeteria Fund	2,319,532	0.8%
Internal Services Fund	11,671,397	4.3%
Financial Aid Fund	32,666,509	11.9%
Capital Projects Fund *	18,049,841	6.6%
Total All Funds	273,402,592	100%



* Does not include budgeted GO Bonds (Measure S) of \$145,679,650.

2010-2011

ADOPTION BUDGET



GENERAL FUND – UNRESTRICTED

2010-2011

ADOPTION BUDGET



REVENUE PROJECTIONS

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY11**

ACCOUNT DESCRIPTION		RATE	2009-10 ADOPTION BUDGET	2009-10 ACTUALS	2010-11 ADOPTION BUDGET	Change FY10 Actual VS FY11 Adoption
BASIC ALLOCATION						
FY10=	2 Medium College @	\$ 3,875,136	7,750,272	7,750,272		
	1 Small College @	\$ 3,321,545	3,321,545	3,321,545		
FY11=	2 Medium College @	\$ 3,875,136			7,750,272	
	1 Small College @	\$ 3,321,545			3,321,545	
CREDIT FTES						
FY10=	26,317 FTES @	\$ 4,565	120,280,119	120,131,091		
FY11=	25,362 FTES @	\$ 4,565			115,774,873	
NON CREDIT FTES						
FY10=	510 FTES @	\$ 2,745	1,365,120	1,399,105		
FY11=	479 FTES @	\$ 2,745			1,314,725	
APPORTIONMENT WORKLOAD REDUCTION FY10						
CREDIT	(954) FTES @	\$ 4,565	(4,420,000)	(4,356,217)		
NON CREDIT	(30) FTES @	\$ 2,745	(80,000)	(84,380)		
TOTAL GENERAL APPORTIONMENT			128,217,057	128,161,415	128,161,415	-
CURRENT YEAR ADJUSTMENT (Deficit)			-	(144,848)	-	144,848
PRIOR YEAR ADJUSTMENT (Recalc)			-	397,831	-	(397,831)
FUNDING SETTLEMENT (SB1133)			-	-	-	-
PT FACULTY EQUITY COMP			408,000	613,581	556,000	(57,581)
ENROLL FEE WAIVERS (2%)			89,000	101,910	102,000	90
LOTTERY PROCEEDS			3,067,000	3,259,740	3,200,000 [b]	(59,740)
LOTTERY PROCEEDS PRIOR YEAR			-	4,150	-	(4,150)
PT FACULTY OFFICE HOURS			-	21,682	-	(21,682)
INTEREST INCOME			1,000,000	1,060,988	750,000	(310,988)
ENROLL FEES - LOC SH (2%)			184,000	223,440	224,000	560
NONRES TUITION - INTL			770,000	691,339	670,000 [a]	(21,339)
NONRES TUITION - DOM			880,000	992,033	960,000 [a]	(32,033)
OTHER LOCAL REVENUE			150,000	298,184	298,000	(184)
TOTAL OTHER REVENUE			6,548,000	7,520,030	6,760,000	(760,030)
TOTAL GENERAL FUND UNRESTRICTED REV			134,765,057	135,681,445	134,921,415	(760,030)

FTES:

FY10 = 29,218 actual , 25,841 funded

FY11 = 29,218 projected actual , 25,841 projected funded

[a] Decrease in NonRes fees of \$6, from \$189 to \$183 per unit, assumes flat enrollment.

[b] 29,634 FTES (29,218 Resident & 416 Non Res) @ 108 per FTES. Lottery paid on actual FTES.

2010-2011

ADOPTION BUDGET



BUDGET ALLOCATION

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY11 ADOPTION BUDGET ALLOCATION**

	Adoption
FY11 Revenue	134,921,415
Less: District-wide	(6,001,463)
Less: Utilities	(3,887,000)
Less: District Office (6.4% revenue)	(8,634,971)
Available for Distribution	116,397,982

	Moorpark	Oxnard	Ventura	Total	
Class Schedule Delivery Allocation					
FTES (FY10 actual, includes NonResident)	13,019	5,503	11,106	29,628	
WSCH	195,285	82,545	166,590		
Productivity Factor	555	518	549		
FTEF	352	159	303		
FTEF adjustment	10	7	9		
less: Full Time positions (FTEF)	(134)	(70)	(114)	13,451,450	\$ 37,991,958 32.6%
=Hourly FTEF	228	96	198	9,590,930	\$ 25,260,718 21.7%
Total Class Schedule Delivery Allocation	\$ 26,900,371	\$ 13,309,924	\$ 23,042,380	\$ 63,252,676	54.3%
Base Allocation	\$ 5,819,899	\$ 5,819,899	\$ 5,819,899	\$ 17,459,697	15.0%
<i>FTES (FY10 funded, includes growth FTES)</i>	<i>11,451</i>	<i>4,593</i>	<i>9,798</i>	<i>25,842</i>	
FTES Allocation	\$ 15,812,859	\$ 6,342,543	\$ 13,530,206	\$ 35,685,609	30.7%
Total Allocation FY11	\$ 48,533,129	\$ 25,472,367	\$ 42,392,486	\$ 116,397,982	100.0%
Campus FY10 Carryover	\$ 990,754	\$ 460,975	\$ 844,433	\$ 2,296,162	
FY11 Adoption Budget Allocation	\$ 49,523,883	\$ 25,933,342	\$ 43,236,919	\$ 118,694,143	

2010-2011

ADOPTION BUDGET

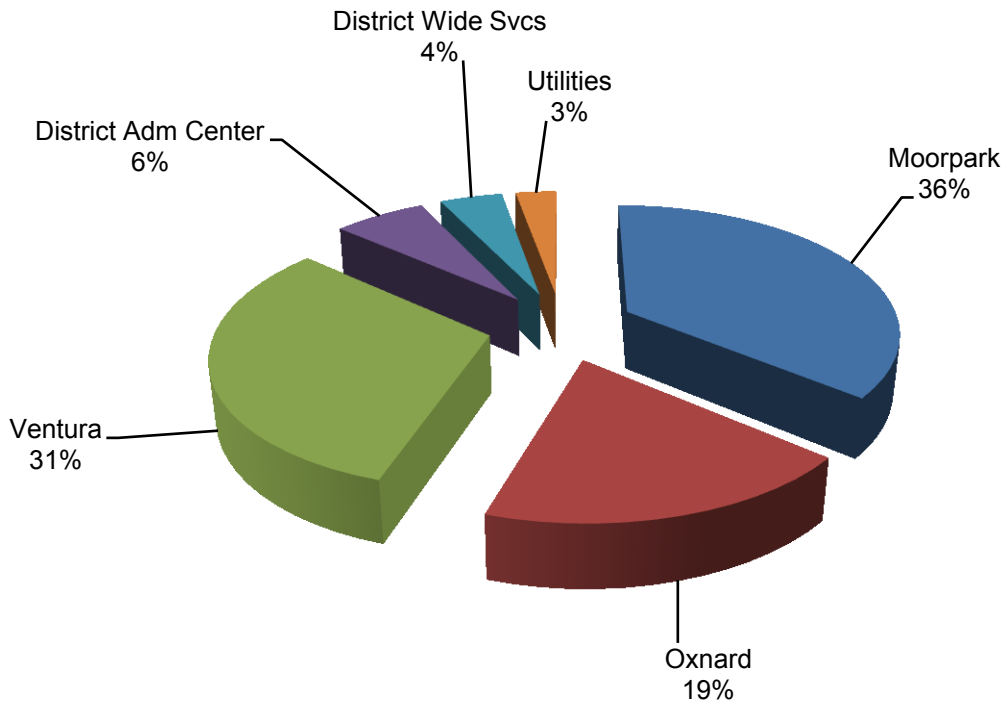


GENERAL FUND – UNRESTRICTED

FUND 111 EXPENDITURES

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY BY LOCATION
 GENERAL FUND - UNRESTRICTED

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*
MOORPARK	49,537,686	48,546,932	49,523,883
OXNARD	25,711,703	25,250,727	25,933,342
VENTURA	42,221,630	41,377,198	43,236,919
DISTRICT ADM CENTER	8,712,240	8,537,995	8,809,216
DISTRICTWIDE SVCS	5,735,560	5,981,013	6,001,463
UTILITIES	4,105,000	3,685,666	3,887,000
TOTAL EXPENSES	136,023,819	133,379,531	137,391,822

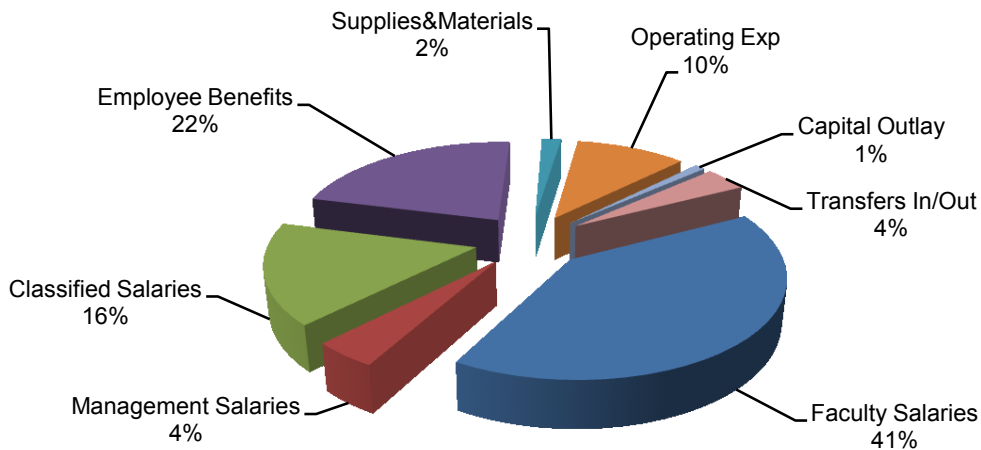


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND - UNRESTRICTED

ALL LOCATIONS

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	57,393,380	57,691,334	55,819,804	40.6%
2000 MANAGEMENT SALARIES	6,467,664	6,208,087	5,874,415	4.3%
2000 CLASSIFIED SALARIES	23,333,988	22,395,375	22,771,966	16.6%
3000 EMPLOYEE BENEFITS	28,855,287	28,624,169	29,787,265	21.7%
SALARY & BENEFIT SUBTOTAL	116,050,319	114,918,966	114,253,449	83.2%
4000 SUPPLIES & MATERIALS	2,665,957	1,669,622	2,417,391	1.8%
5000 OPERATING EXP	13,520,687	12,219,128	13,946,529	10.2%
6000 CAPITAL OUTLAY	858,753	334,672	1,344,002	1.0%
7000 TRANSFERS/CONTINGENCY	2,928,103	4,237,144	5,430,452	4.0%
DIRECT EXPENDITURE SUBTOTAL	19,973,500	18,460,565	23,138,373	16.8%
TOTAL BUDGETED EXPENDITURES	136,023,819	133,379,531	137,391,822	100.0%

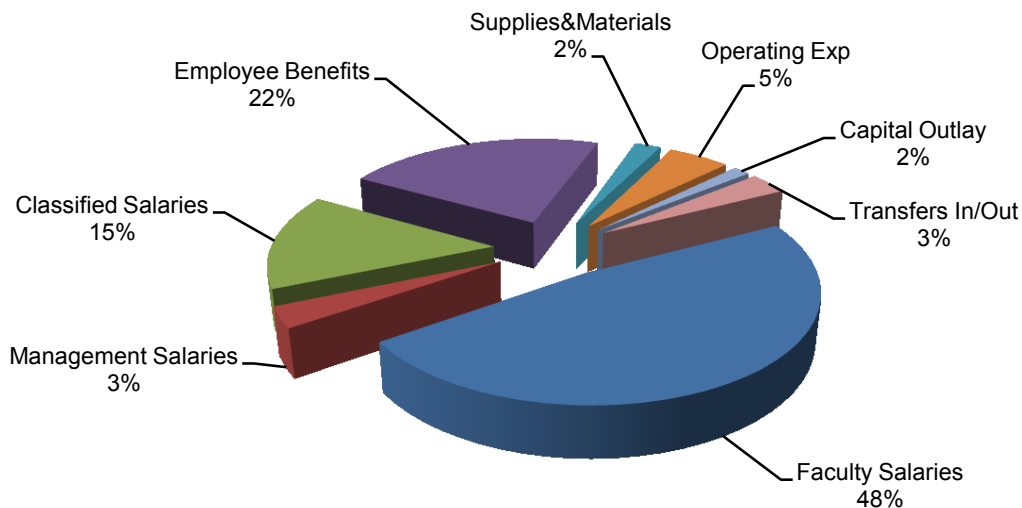


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

MOORPARK COLLEGE

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	25,193,528	24,901,740	23,753,596	48.0%
2000 MANAGEMENT SALARIES	1,684,463	1,703,800	1,566,409	3.2%
2000 CLASSIFIED SALARIES	7,825,526	7,256,117	7,222,045	14.6%
3000 EMPLOYEE BENEFITS	11,065,125	10,904,136	10,934,453	22.1%
SALARY & BENEFIT SUBTOTAL	45,768,642	44,765,792	43,476,502	87.8%
4000 SUPPLIES & MATERIALS	906,441	730,826	1,091,995	2.2%
5000 OPERATING EXP	2,247,021	1,624,371	2,589,496	5.2%
6000 CAPITAL OUTLAY	615,582	169,935	719,890	1.5%
7000 TRANSFERS/CONTINGENCY	-	1,256,008	1,646,000	3.3%
DIRECT EXPENDITURE SUBTOTAL	3,769,044	3,781,140	6,047,381	12.2%
TOTAL BUDGETED EXPENDITURES	49,537,686	48,546,932	49,523,883	100.0%

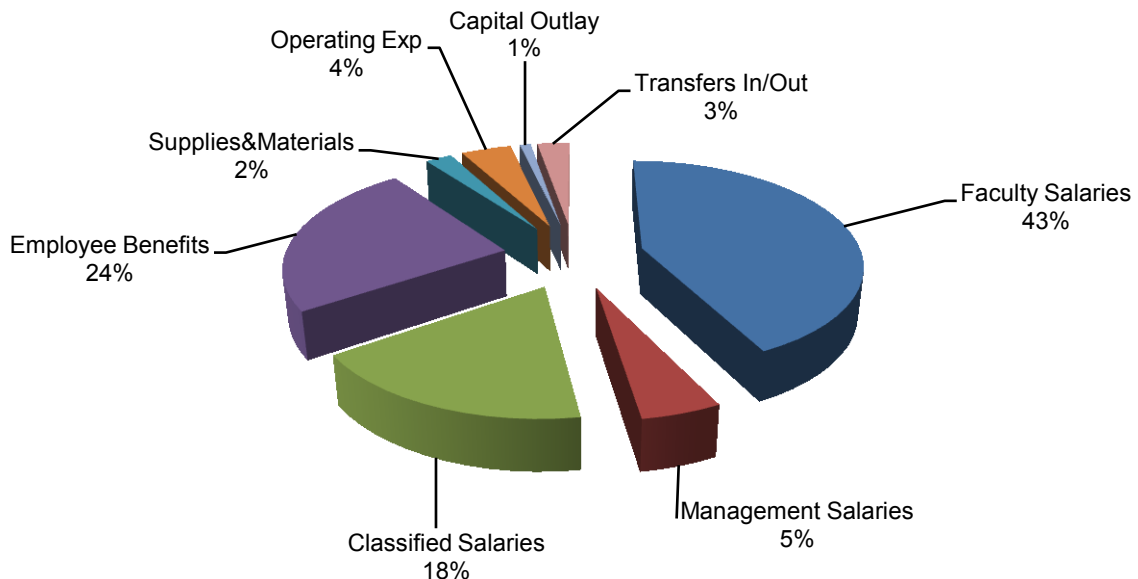


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

OXNARD COLLEGE

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	11,517,306	11,839,876	11,061,623	42.7%
2000 MANAGEMENT SALARIES	1,391,563	1,261,861	1,273,166	4.9%
2000 CLASSIFIED SALARIES	4,696,195	4,546,218	4,659,822	18.0%
3000 EMPLOYEE BENEFITS	6,032,529	5,944,976	6,278,355	24.2%
SALARY & BENEFIT SUBTOTAL	23,637,593	23,592,930	23,272,966	89.7%
4000 SUPPLIES & MATERIALS	576,198	331,796	589,983	2.3%
5000 OPERATING EXP	1,087,607	947,268	1,118,733	4.3%
6000 CAPITAL OUTLAY	152,512	53,732	241,327	0.9%
7000 TRANSFERS/CONTINGENCY	257,793	325,000	710,333	2.7%
DIRECT EXPENDITURE SUBTOTAL	2,074,110	1,657,796	2,660,376	10.3%
TOTAL BUDGETED EXPENDITURES	25,711,703	25,250,727	25,933,342	100.0%

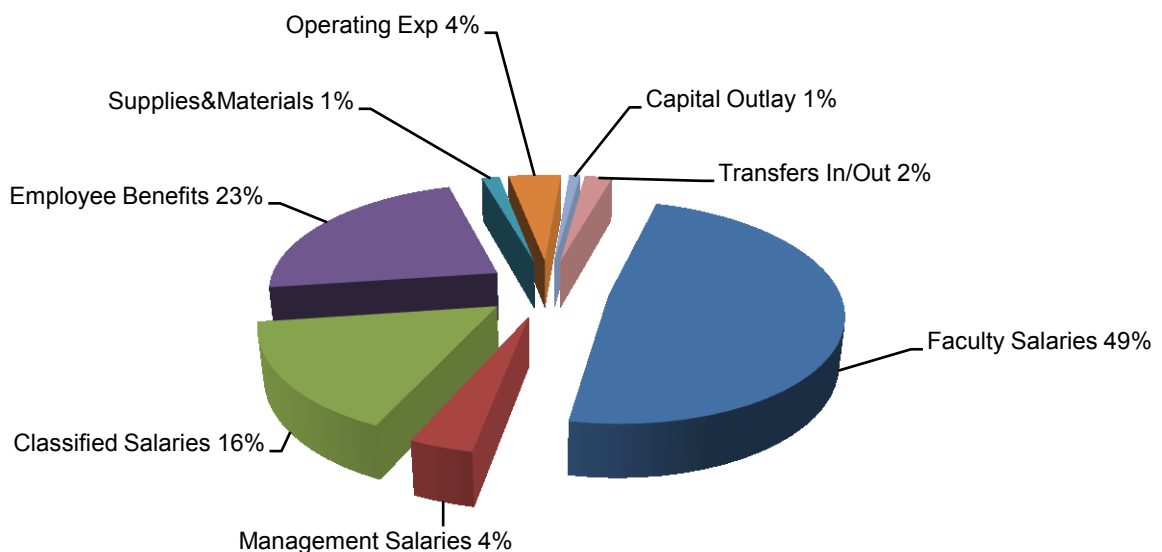


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

VENTURA COLLEGE

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	20,682,546	20,941,199	20,990,453	48.5%
2000 MANAGEMENT SALARIES	1,902,762	1,729,769	1,611,185	3.7%
2000 CLASSIFIED SALARIES	6,871,209	6,825,399	6,966,140	16.1%
3000 EMPLOYEE BENEFITS	9,297,701	9,352,229	9,808,383	22.7%
SALARY & BENEFIT SUBTOTAL	38,754,218	38,848,596	39,376,162	91.1%
4000 SUPPLIES & MATERIALS	1,004,636	511,531	625,363	1.4%
5000 OPERATING EXP	1,816,504	1,403,950	1,878,658	4.3%
6000 CAPITAL OUTLAY	58,855	95,222	382,784	0.9%
7000 TRANSFERS/CONTINGENCY	587,417	517,899	973,951	2.3%
DIRECT EXPENDITURE SUBTOTAL	3,467,412	2,528,601	3,860,757	8.9%
TOTAL BUDGETED EXPENDITURES	42,221,630	41,377,198	43,236,919	100.0%

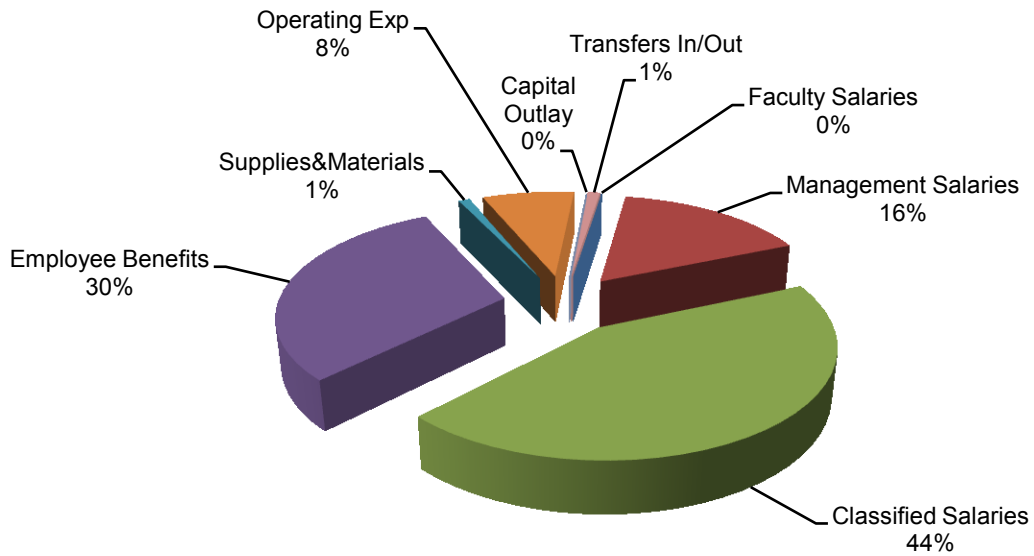


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	1,488,876	1,512,658	1,423,655	16.2%
2000 CLASSIFIED SALARIES	3,874,293	3,764,072	3,856,808	43.8%
3000 EMPLOYEE BENEFITS	2,359,039	2,333,415	2,677,214	30.4%
SALARY & BENEFIT SUBTOTAL	7,722,208	7,610,145	7,957,678	90.3%
4000 SUPPLIES & MATERIALS	136,832	92,188	80,800	0.9%
5000 OPERATING EXP	740,078	674,395	681,341	7.7%
6000 CAPITAL OUTLAY	26,000	15,707	-	0.0%
7000 TRANSFERS/CONTINGENCY	87,122	145,560	89,397	1.0%
DIRECT EXPENDITURE SUBTOTAL	990,032	927,850	851,538	9.7%
TOTAL BUDGETED EXPENDITURES	8,712,240	8,537,995	8,809,216	100.0%



* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

DISTRICTWIDE SERVICES

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	8,518	14,132	0.2%
2000 MANAGEMENT SALARIES	-	-	-	0.0%
2000 BOARD, COMMISSIONERS, OTHER	66,765	3,569	67,150	1.1%
3000 EMPLOYEE BENEFITS	<u>100,893</u>	<u>89,414</u>	<u>88,860</u>	<u>1.5%</u>
SALARY & BENEFIT SUBTOTAL	167,658	101,501	170,142	2.8%
4000 SUPPLIES & MATERIALS	41,850	3,281	29,250	0.5%
5000 OPERATING EXP	4,090,977	4,449,978	4,357,800 ^[1]	72.6%
6000 CAPITAL OUTLAY	5,804	75	-	0.0%
7000 TRANSFERS	<u>1,429,271</u>	<u>1,426,178</u>	<u>1,444,271</u> ^[2]	<u>24.1%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>5,567,902</u>	<u>5,879,512</u>	<u>5,831,321</u>	<u>97.2%</u>
TOTAL BUDGETED EXPENDITURES	<u>5,735,560</u>	<u>5,981,013</u>	<u>6,001,463</u>	<u>100.0%</u>

[1] Operating Exp includes:

Database/License/Tech	\$ 1,227,400
Prof and Liability Insurance	\$ 1,104,000
Legal	\$ 600,000
Bank & Credit Card Charges	\$ 375,000
Health Insurance Broker	\$ 200,000
Reserve for Uncollectible Enrollment	\$ 190,000
Audit Costs	\$ 160,000
Unemployment insurance	\$ 130,000
Districtwide memberships	\$ 110,000
Other Miscellaneous Expense	<u>\$ 261,400</u>
Total	\$ 4,357,800

[2] Transfers in/out includes:

Campus Police Services	\$ 629,271
Scheduled Maintenance	\$ 300,000
New Info Technology	\$ 200,000
College Work Study Match	\$ 225,000
Self-Insurance	\$ 75,000
Gr Tchr/Acad Sen Travel	<u>\$ 15,000</u>
Total	\$ 1,444,271

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND - UNRESTRICTED

UTILITIES

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET
5000 OPERATING EXP	3,538,500	3,119,167	3,320,501
7000 TRANSFERS IN/OUT	566,500	566,499	566,499
DIRECT EXPENDITURE SUBTOTAL	4,105,000	3,685,666	3,887,000
TOTAL BUDGETED EXPENDITURES	4,105,000	3,685,666	3,887,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

RESERVES

	<u>2010-11 ADOPTION BUDGET</u>
STATE REQUIRED MINIMUM - 5%	7,093,005
REVENUE SHORTFALL CONTINGENCY	5,000,000
UNALLOCATED	<u>9,552,765</u>
TOTAL RESERVES	21,645,770
DESIGNATED FOR BUDGET ROLLOVER FROM FY10	2,470,407

2010-2011

ADOPTION BUDGET



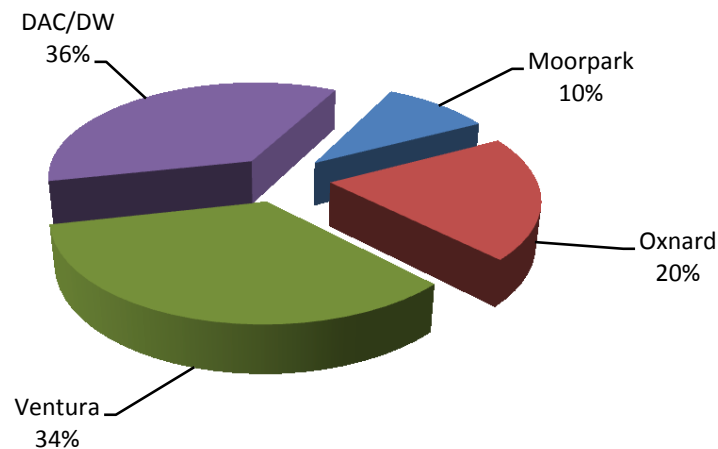
GENERAL FUND DESIGNATED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET
8000 REVENUES	3,490,900	2,864,140	4,235,496
1000 FACULTY SALARIES	108,283	55,883	49,916
2000 CLASSIFIED SALARIES	1,261,815	943,265	891,940
3000 EMPLOYEE BENEFITS	402,839	315,222	279,196
SALARY & BENEFIT SUBTOTAL	1,772,937	1,314,370	1,221,052
4000 SUPPLIES & MATERIALS	368,169	106,547	344,462
5000 OTHER OPERATING EXP	1,746,228	1,106,297	2,390,335
6000 CAPITAL OUTLAY	393,042	61,520	121,686
7000 TRANSFERS IN/OUT	225,600	634,770	930,617
TOTAL BUDGETED EXPENDITURES	4,505,976	3,223,503	5,008,152
Net Change Fund Balance			(772,656)
Beginning Fund Balance			2,206,702
Ending Fund Balance			1,434,046

Expenditure Budget by Site



2010-2011

ADOPTION BUDGET



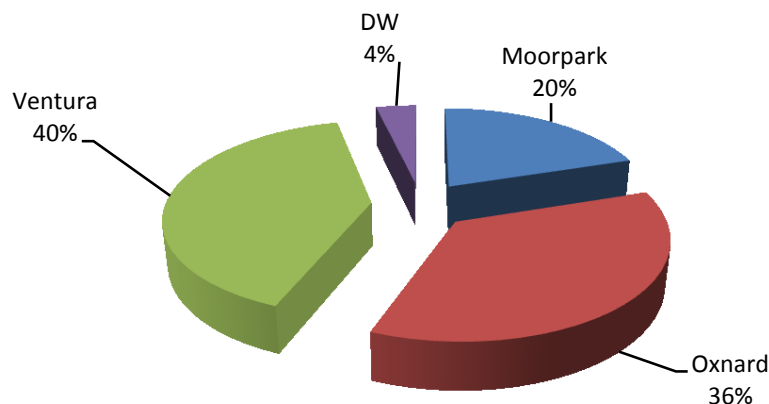
GENERAL FUND RESTRICTED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
GENERAL FUND- RESTRICTED

FUND 12x BY MAJOR OBJECT

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET
8000 REVENUES	24,181,590	20,473,240	17,867,944
1000 FACULTY SALARIES	5,149,884	3,974,002	3,522,238
2000 CLASSIFIED SALARIES	6,589,490	6,273,649	5,727,347
3000 EMPLOYEE BENEFITS	3,668,027	3,145,881	2,438,693
SALARY & BENEFIT SUBTOTAL	15,407,401	13,393,533	11,688,278
4000 SUPPLIES & MATERIALS	2,047,635	1,102,171	1,539,943
5000 OTHER OPERATING EXP	3,553,410	2,789,304	2,667,303
6000 CAPITAL OUTLAY	1,917,571	1,985,226	1,339,954
7000 TRANSFERS IN/OUT	1,897,773	1,155,342	591,966
TOTAL BUDGETED EXPENDITURES	24,823,790	20,425,575	17,827,444
Net Change Fund Balance			40,500
Beginning Fund Balance			237,723
Ending Fund Balance			278,223

Expenditure Budget by Site



2010-2011

ADOPTION BUDGET



HEALTH SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE*		TOTAL	
	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11
BEGINNING FUND BALANCE	698,921	817,291	398,708	421,304	626,378	751,531	1,273,266	1,273,266	2,997,274	3,263,393
REVENUES										
State Mandated Costs	-	-	-	-	-	-	-	-	-	-
Student Health Fees**	686,777	690,000	316,501	320,000	602,380	602,380	-	-	1,605,658	1,612,380
Other Student Charges	37,286	40,000	17,767	12,000	55,505	55,505	-	-	110,558	107,505
Other Local Income	3,041	3,000	912	500	5,059	5,059	-	-	9,012	8,559
TOTAL REVENUES	727,104	733,000	335,180	332,500	662,944	662,944	-	-	1,725,228	1,728,444
EXPENDITURES										
Academic Salaries	200,612	98,057	118,839	93,042	126,968	104,441	-	-	446,419	295,540
Classified Salaries	210,897	360,547	66,555	68,714	186,218	204,546	-	-	463,670	633,807
Employee Benefits	100,024	122,138	62,028	61,187	112,683	131,974	-	-	274,735	315,299
Supplies & Materials	33,709	52,000	23,331	40,500	28,396	42,500	-	-	85,436	135,000
Operating Expenses	58,035	69,792	41,831	45,000	82,614	117,933	-	-	182,480	232,725
Capital Outlay	5,457	30,000	-	1,500	912	5,000	-	-	6,369	36,500
TOTAL EXPENDITURES	608,734	732,534	312,584	309,943	537,791	606,394	-	-	1,459,109	1,648,871
OPERATING SURPLUS(DEFICIT)	118,370	466	22,596	22,557	125,153	56,550	-	-	266,119	79,573
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	817,291	817,757	421,304	443,861	751,531	808,081	1,273,266	1,273,266	3,263,393	3,342,966

* Aggregation of Fund Balance as per Board Report May 11, 2004.

** Student health fees: \$17 per regular semester, \$14 summer semester.

2010-2011

ADOPTION BUDGET



PARKING SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 PARKING SERVICES FUND
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11
BEGINNING BALANCE	397,252	289,272	260,239	219,604	657,491	508,877
REVENUES						
Parking Fees - Permits	1,008,771	971,000	336,257	324,000	1,345,028	1,295,000
Parking Fees - Permits BOGW	-	50,000	-	-	-	50,000
Parking Fees - Daily/Coin	254,008	254,000	125,109	125,000	379,117	379,000
Parking and Traffic Fines	383,893	384,000	-	-	383,893	384,000
Other Local Revenues/Fees	1,835	2,000	-	-	1,835	2,000
Interfund Transfer In from General Fund	629,271	629,271	-	-	629,271	629,271
TOTAL REVENUES	2,277,778	2,290,271	461,366	449,000	2,739,144	2,739,271
TOTAL FUNDS AVAILABLE	2,675,030	2,579,543	721,604	668,604	3,396,635	3,248,148
EXPENDITURES						
Classified Salaries	1,545,774	1,540,084	-	-	1,545,774	1,540,084
Employee Benefits	614,297	687,437	-	-	614,297	687,437
Supplies and Materials	40,084	43,100	-	-	40,084	43,100
Operating Expenditures	177,960	213,865	-	-	177,960	213,865
Capital Outlay	7,643	49,000	-	-	7,643	49,000
Interfund Transfer Out - (a)	-	-	502,000	449,000	502,000	449,000
TOTAL EXPENDITURES	2,385,758	2,533,486	502,000	449,000	2,887,758	2,982,486
PROJECTED ENDING BALANCE	289,272	46,057	219,604	219,604	508,877	265,662

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

2010-2011

ADOPTION BUDGET



CHILD DEVELOPMENT FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CHILD DEVELOPMENT FUND
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11
BEGINNING FUND BALANCE	188,639	162,470	311,941	272,666	120,013	95,963	620,593	531,099
REVENUES								
Child Care Tax Bailout Apportionment	33,678	30,492	33,678	30,492	33,675	30,492	101,031	91,476
Child Care Fees	320,509	330,000	228,620	242,000	289,776	290,716	838,905	862,716
Child Care Fees-paid by grants	5,030	-	19,350	12,500	70,904	70,904	95,284	83,404
TOTAL REVENUES	359,217	360,492	281,648	284,992	394,355	392,112	1,035,220	1,037,596
EXPENDITURES								
Classified Salaries	285,121	261,782	228,622	183,620	268,203	242,517	781,946	687,919
Employee Benefits	82,776	76,117	86,537	92,317	137,220	134,934	306,533	303,368
Supplies & Materials	10,814	9,555	3,507	6,500	9,238	10,000	23,559	26,055
Operating Expenses	6,675	5,500	2,257	1,055	3,744	4,661	12,676	11,216
Capital Outlay	-	6,300	-	-	-	-	-	6,300
TOTAL EXPENDITURES	385,386	359,254	320,923	283,492	418,405	392,112	1,124,714	1,034,858
OPERATING INCOME (LOSS)	(26,169)	1,238	(39,275)	1,500	(24,050)	-	(89,494)	2,738
NON OPERATING REVENUES (EXPENSES)								
Transfers In / (Out)	-	-	-	-	-	-	-	-
TOTAL NON OPERATING REV/ (EXP)	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	(26,169)	1,238	(39,275)	1,500	(24,050)	-	(89,494)	2,738
ENDING FUND BALANCE	162,470	163,708	272,666	274,166	95,963	95,963	531,099	533,837

2010-2011

ADOPTION BUDGET



BOOKSTORE FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
BOOKSTORE FUND
FUND 51X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11
BEGINNING FUND BALANCE	2,781,536	2,995,556	712,288	709,153	1,735,307	1,631,276	5,229,131	5,335,985
SALES	4,446,648	4,299,898	1,880,148	2,151,200	3,478,094	3,478,094	9,804,890	9,929,192
COST OF GOODS SOLD	3,223,595	3,152,330	1,368,637	1,570,376	2,521,628	2,521,628	7,113,860	7,244,334
GROSS PROFIT \$	1,223,053	1,147,568	511,511	580,824	956,466	956,466	2,691,030	2,684,858
GROSS PROFIT %	28%	27%	27%	27%	27%	27%	27%	27%
OPERATING EXPENDITURES								
Classified Salaries	472,518	466,727	270,093	289,769	467,662	459,700	1,210,273	1,216,196
Employee Benefits	231,165	246,881	117,568	125,939	212,559	228,929	561,292	601,749
Supplies & Materials	17,117	35,000	9,022	17,500	12,434	18,203	38,573	70,703
Depreciation Expense	4,695	5,000	7,825	11,000	12,057	16,138	24,577	32,138
Other Operating Expenses	205,613	224,750	118,230	106,000	195,397	151,900	519,240	482,650
Capital Outlay	-	17,000	-	1,000	-	-	-	18,000
TOTAL OPERATING EXPENDITURES	931,108	995,358	522,738	551,208	900,109	874,870	2,353,955	2,421,436
OPERATING INCOME (LOSS)	291,945	152,210	(11,227)	29,616	56,357	81,596	337,075	263,422
NON OPERATING REVENUES (EXPENSES)								
Other Income	27,075	21,000	8,092	4,000	14,608	11,000	49,775	36,000
Transfers In / (Out)	(105,000)	(75,000)	-	-	(174,996)	(175,000)	(279,996)	(250,000)
TOTAL NON OPERATING REVENUES/(EXP)	(77,925)	(54,000)	8,092	4,000	(160,388)	(164,000)	(230,221)	(214,000)
NET CHANGE IN BALANCE	214,020	98,210	(3,135)	33,616	(104,031)	(82,404)	106,854	49,422
ENDING FUND BALANCE	2,995,556	3,093,766	709,153	742,769	1,631,276	1,548,872	5,335,985	5,385,407

2010-2011

ADOPTION BUDGET



CAFETERIA FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAFETERIA FUND
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11	Actual 2009-10	Adoption 2010-11
BEGINNING FUND BALANCE	16,879	20,548	327,431	385,224	492	43,723	344,801	449,494
SALES - CAFETERIA	730,390	730,000	386,659	386,000	633,972	633,972	1,751,021	1,749,972
COST OF GOODS SOLD	353,978	328,400	184,819	173,000	287,688	285,200	826,485	786,600
GROSS PROFIT \$	376,412	401,600	201,840	213,000	346,284	348,772	924,536	963,372
GROSS PROFIT %	52%	55%	52%	55%	55%	55%	53%	55%
OPERATING EXPENDITURES								
Classified Salaries	138,553	133,336	92,468	78,683	94,179	92,286	325,200	304,305
Employee Benefits	90,976	100,739	54,600	48,746	49,890	54,424	195,466	203,909
Student Salaries and Benefits	54,838	46,750	65,170	37,809	80,504	76,223	200,512	160,782
Supplies & Materials	4,261	13,000	15,366	6,500	8,384	14,000	28,011	33,500
Depreciation Expense	-	1,088	996	996	-	1,500	996	3,584
Operating Expenses	114,185	99,000	80,992	69,500	95,162	100,000	290,339	268,500
TOTAL OPERATING EXPENDITURES	402,813	393,913	309,592	242,234	328,119	338,433	1,040,524	974,580
OPERATING INCOME (LOSS) - CAFETERIA	(26,401)	7,687	(107,752)	(29,234)	18,165	10,339	(115,988)	(11,208)
OTHER INCOME								
Other food service income	30,070	30,000	65,545	65,000	25,066	25,066	120,681	120,066
OPERATING INC (LOSS)-FOOD SERVICE OPERATIONS	3,669	37,687	(42,207)	35,766	43,231	35,405	4,693	108,858
NON OPERATING EXPENSES								
Capital Outlay	-	3,500	-	-	-	15,000	-	18,500
Transfers (In) / Out	-	-	(100,000)	-	-	-	(100,000)	-
TOTAL NON OPERATING EXPENSES	-	3,500	(100,000)	-	-	15,000	(100,000)	18,500
NET CHANGE IN BALANCE	3,669	34,187	57,793	35,766	43,231	20,405	104,693	90,358
ENDING FUND BALANCE	20,548	54,735	385,224	420,990	43,723	64,128	449,494	539,852

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ADOPTION BUDGET



INTERNAL SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2009-10 ACTUAL</u>	<u>2010-11 ADOPTION</u>
BEGINNING BALANCE	781,928	872,109
REVENUES		
TRANSFERS FROM OTHER FUNDS	100,050	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	881,978	947,109
EXPENDITURES		
SELF-INSURANCE COSTS	9,869	10,000
SETTLEMENTS	-	90,000
ENDING BALANCE	872,109	847,109

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2009-10 ACTUAL</u>	<u>2010-11 ADOPTION</u>
BEGINNING BALANCE	321,718	540,688
REVENUES	218,970	-
EXPENDITURES	-	-
ENDING BALANCE	540,688	540,688

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2009-10 ACTUAL</u>	<u>2010-11 ADOPTION</u>
BEGINNING LIABILITY	1,115,334	1,008,059
INSTRUCTIONAL EXPENSE/BANKING	155,199	155,000
USAGE	(262,474)	(262,000)
ENDING LIABILITY	1,008,059	901,059

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2009-10 ACTUAL</u>	<u>2010-11 ADOPTION</u>
BEGINNING BALANCE	8,568,626	9,080,491
TRANSFER IN (from all funds as fringe benefit %)	7,515,240	8,447,796
INTEREST	170,294	170,000
EXPENDITURES (actual premiums)	7,173,669	7,864,122
ENDING BALANCE	9,080,491	9,834,164

(Total Liability is \$174 million as of the Dec 2008 actuarial)

2010-2011

ADOPTION BUDGET



FINANCIAL AID FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	ACG	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	1,309	-	-	1,309
REVENUES									
Federal Income				24,000,000	600,000		215,000	6,200,000	31,015,000
State Income	1,400,000	70,000	180,000						1,650,000
Local Income						200			200
TOTAL REVENUES	1,400,000	70,000	180,000	24,000,000	600,000	200	215,000	6,200,000	32,665,200
TOTAL FUNDS AVAILABLE	1,400,000	70,000	180,000	24,000,000	600,000	1,509	215,000	6,200,000	32,666,509
EXPENDITURES & OTHER OUTGO									
Operating Expenses						753			753
Student Financial Aid	1,400,000	70,000	180,000	24,000,000	600,000		215,000	6,200,000	32,665,000
TOTAL EXPENDITURES & OTHER OUTGO	1,400,000	70,000	180,000	24,000,000	600,000	753	215,000	6,200,000	32,665,753
ENDING FUND BALANCE	-	-	-	-	-	756	-	-	756

2010-2011

ADOPTION BUDGET



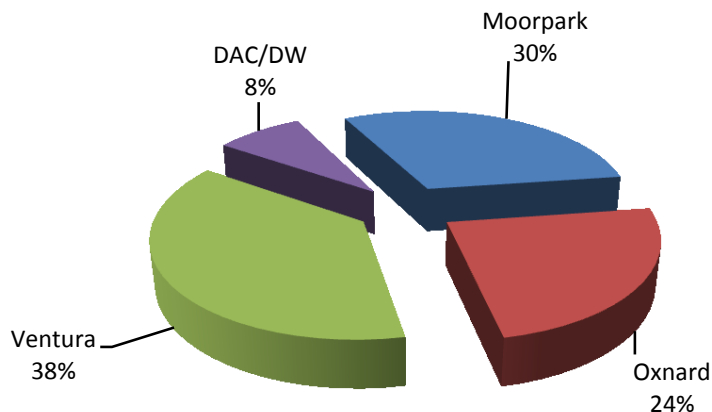
CAPITAL PROJECTS FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2009-10 ADOPTION BUDGET	2009-10 ACTUAL EXPENDITURES	2010-11 ADOPTION BUDGET
8000 REVENUES	12,404,738	14,548,350	7,046,382
1000 FACULTY SALARIES	0		
2000 CLASSIFIED SALARIES	0	4,787	
3000 EMPLOYEE BENEFITS	0	381	
SALARY & BENEFIT SUBTOTAL	0	5,168	0
4000 SUPPLIES & MATERIALS	169,356	353,235	373,882
5000 OTHER OPERATING EXP	955,405	1,399,331	1,080,718
6000 CAPITAL OUTLAY	217,017,537	70,090,887	156,103,318
7000 TRANSFERS IN/OUT	3,183,617	124,176	4,250,027
TOTAL BUDGETED EXPENDITURES	221,325,915	71,972,797	161,807,945
Net Change Fund Balance			(154,761,563)
Beginning Fund Balance			162,441,931
Ending Fund Balance			7,680,368

Expenditure Budget by Site



2010-2011

ADOPTION BUDGET



APPENDICES

2010-2011

ADOPTION BUDGET



GENERAL FUND HISTORICAL EXPENDITURES

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Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

Total District	FY06	FY07	FY08	FY09	FY10	FY11 Adoption
Admissions & Records	1,902,540	1,862,281	2,050,515	2,176,628	2,105,558	2,114,046
Ancillary Services	1,883,568	2,071,332	1,917,272	2,161,817	2,506,887	2,589,654
Auxillary Services ^a	-	138	34	764,630	778,370	938,879
Community Services & Economic Dev	853,513	1,764,396	2,377,544	2,816,331	1,949,057	2,168,747
General Institutional Support Svcs	21,760,970	23,456,782	25,924,045	26,479,955	23,428,669	25,178,174
Instructional	62,854,004	67,755,774	72,470,196	72,519,253	72,146,655	71,533,337
Instructional Administration	7,359,253	6,881,952	7,666,242	8,798,962	11,157,815	10,785,677
Instructional Support Services	3,537,611	3,808,164	3,911,262	4,335,222	3,866,934	3,933,063
Long-Term Debt & Other Financing ^b	248,822	(5)	-	566,499	566,499	566,499
Operation & Maintenance of Plant	11,501,621	12,213,657	12,840,089	13,078,606	12,495,462	13,142,753
Physical Property And Related Acqui	70,053	557,908	47,464	31,248	18,937	52,000
Planning, Policymaking & Coordination	2,055,918	2,458,531	3,062,303	3,085,191	2,964,021	3,064,409
Student Counseling and Guidance	6,062,882	6,660,365	7,516,457	7,751,573	6,899,739	6,790,369
Student Svcs Other	10,950,737	11,874,068	13,058,037	13,871,492	14,528,113	15,189,907
Transfer, Student Aid & Other Outgo	8,534,201	9,074,231	10,195,311	6,404,935	6,597,407	6,811,260
Total	139,575,691	150,439,575	163,036,771	164,842,342	162,010,124	164,858,773

^a In FY06 - FY08 Contract Ed posted to Community Services

^b In FY06 - FY08 \$566,499 in long-term debt repayment posted to Operation & Maint.

2010-2011

ADOPTION BUDGET



GENERAL FUND DESIGNATED – DETAIL

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
12909	MC	Zoo Operations	556,749	193,800	235,286	515,263
15002	MC	Civic Center	46,731	91,000	73,634	64,097
15003	MC	Community Services	5,895	-	-	5,895
15004	MC	Restricted Funds Residuals	69,838	39,935	64,064	45,709
15005	MC	Learning Communities	17,526	-	17,526	-
15006	MC	Surplus Sales	8,913	500	5,607	3,806
151xx	MC	Camps	31,389	18,200	42,653	6,936
16005	MC	Veterans	535	1,218	1,218	535
22147	OC	CSSC County Lease	252,277	210,791	200,000	263,068
24461	OC	Auto Body	5,012	4,500	9,512	-
24510	OC	Dental Hygiene	10,206	30,000	40,206	-
24528	OC	Fire Academy-CPAT	111,459	55,000	155,622	10,837
25002	OC	Civic Center	76,189	120,000	196,189	-
25003	OC	Community Services	7,171	80,000	87,171	-
25004	OC	Restricted Funds Residuals	131,636	23,000	126,652	27,984
25016	OC	OC Auto Shop	1,729	3,000	4,729	-
25023	OC	College Improvement Fund	166,285	-	166,285	-
25201	OC	CC Foundation Smog Ref & Tech	80	12,000	12,080	-
26005	OC	Veterans	4,619	1,800	6,419	-
31031	VC	GIS	1,977	3,000	4,977	-
35002	VC	Civic Center	10,311	50,000	50,000	10,311
35003	VC	Community Services	-	400,000	400,000	-
35004	VC	Restricted Funds Residuals	487,761	130,000	617,761	-
35009	VC	El Camino Lease	-	18,000	18,000	-
35010	VC	Mobilite Lease	-	22,176	22,176	-
35011	VC	Library Training Center	-	18,702	18,702	-
35020	VC	Institute for Community/Prof Dev	491	-	491	-
351xx	VC	Camps	9,567	166,125	175,692	-
36005	VC	Veterans	2,492	2,000	4,492	-
37099	VC	Braille Educational Transcription Center	-	300,000	200,000	100,000
38301	VC	Center of Excel Program Income	6,380	-	6,380	-
82123	DWS	Remote Registration	150,850	155,000	150,320	155,530
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			2,174,068	2,149,746	3,113,843	1,209,971

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-2011 ADOPTION BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
53001	DWS	Dean of Econ Development Office	32,634	564,197	372,757	224,074
53009	DWS	EDC-VC Bus Expans. Emplr Outreach	-	37,500	37,500	-
54001	DWS	Contract Education (CE)	-	66,000	66,000	-
54003	DWS	County of Ventura HR Dept (CE)	-	158,667	158,667	-
54005	DWS	Co of Vta Behavioral Health Dep(CE)	-	37,550	37,550	-
54006	DWS	NavSea-Business Certificate (CE)	-	54,751	54,751	-
54007	DWS	NavAir (CE)	-	8,880	8,880	-
54008	DWS	NSWC PHD (CE)	-	99,460	99,460	-
54009	DWS	Aurora Vista Del Mar BH (CE)	-	14,000	14,000	-
54010	DWS	COV Title IVE Casa (CE)	-	600,000	600,000	-
54011	DWS	COV Title IVE Special Projects (CE)	-	325,913	325,913	-
54012	DWS	COV Structured Decision Making (CE)	-	49,832	49,832	-
54013	DWS	COV Superior Court Sup Training (CE)	-	69,000	69,000	-
TOTAL CENTRALIZED ECONOMIC DEVELOPMENT			32,634	2,085,750	1,894,310	224,074

2010-2011

ADOPTION BUDGET



GENERAL FUND RESTRICTED-DETAIL

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**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-11 ADOPTION BUDGET
GENERAL FUND - RESTRICTED**

FUND	MC	OC	VC	DW	TOTAL
121 STATE CATEGORICAL FUNDS	1,847,240	2,218,398	2,905,736	10,349	6,981,723
122 ECONOMIC & WORKFORCE DEV GRANTS	0	0	0	574,309	574,309
125 STATE GRANTS	693,323	225,098	1,851,466	0	2,769,887
126 FEDERAL AND LOCAL GRANTS	120,000	3,022,312	1,158,475	0	4,300,786
127 CONTRACTS	0	210,919	138,570	0	349,490
128X RESTRICTED LOTTERY, IELM & TTIP	556,579	229,330	566,267	0	1,352,176
129 OTHER RESTRICTED	362,113	488,980	578,478	69,500	1,499,072
	<u>3,579,255</u>	<u>6,395,037</u>	<u>7,198,992</u>	<u>654,158</u>	<u>17,827,443</u>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 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>D/WIDE</u>	<u>TOTALS</u>
x6001	CARE	17,073	140,235	47,227		204,535
x6002	DSPS	486,732	456,512	678,416		1,621,660
x6003	EOPS	282,301	572,152	472,467		1,326,920
x6004	Matriculation (Credit)	326,641	190,124	304,515		821,280
x6038	TANF	20,371	57,738	57,096		135,205
x6110	BFAP-SFAA	318,549	274,479	377,862		970,890
x7041	CalWORKS	67,524	191,386	189,255		448,165
27044	CalWORKS Region 6 Support		10,000			10,000
x7101	Perkins IV Tech Prep	69,708	69,708	0		139,416
x7010	Perkins IV Title I Part C	189,142	234,851	334,986		758,979
37028	Perkins IV Title I Part B Regional Consortia			158,000		158,000
37079	Matriculation (Non Credit)			16,976		16,976
86029	Staff Diversity				10,349	10,349
x6010	BFAP-SFAA FY10 (Carryover)	32,286	1,155	145,706		179,147
x6101	CARE FY10 (Carryover)	1,275	1,067			2,342
x6102	DSPS FY10 (Carryover)			28,343		28,343
x6103	EOPS FY10 (Carryover)	7,826	685	2,633		11,144
x6104	Matriculation (Credit) FY10 (Carryover)	25,502		83,074		108,576
x6009	Excess College Effort - DSPS - Recalc	2,310	18,105	4,908		25,323
x6042	Articulation FY09 (Carryover)		202			202
x6052	Library Automation (Carryover)			4,271		4,271
TOTAL STATE CATEGORICAL FUNDS		1,847,240	2,218,398	2,905,736	10,349	6,981,723

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (STATE GRANTS)**

FUNDS 122 and 125

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>D/WIDE</u>	<u>TOTAL</u>
ECONOMIC AND WORKFORCE DEV (EWD) GRANTS						
53007	Responsive Training Fund - Cyber Security				403,750	403,750
53008	Workplace Learning Resource Center				170,559	170,559
SUBTOTAL EWD GRANTS		0	0	0	574,309	574,309
OTHER GRANTS						
x7054	Foster and Kinship Care Education (FKCE)	123,535	122,843	117,009		363,387
37087	Alternate Text Production Center (ATPC)			1,000,000		1,000,000
x7147	Santa Barbara CC - WIA - Year 2	82,020		82,020		164,040
37096	MESA (Math, Engineering, Science Achievement)			48,040		48,040
37057	ADN Enrollment Growth Nursing Grant - Year 2			54,204		54,204
X7157	ADN Enrollment Growth Nursing Grant - Year 1	90,618		128,523		219,141
17070	ARRA Nursing & Allied Health	187,565				187,565
x7145	SBCC Wellpoint subgrant - Year 5	7,795		30,176		37,970
x7146	Santa Barbara CC - WIA - Year 1	82,020		82,020		164,040
x8502	CTE Community Collaborative - Year 2	18,176	4,842	70,142		93,161
x8600	CTE Community Collaborative - Year 3	101,594	97,413	96,088		295,096
37123	Allied Health (WIA)			143,244		143,244
SUBTOTAL OTHER GRANTS		693,323	225,098	1,851,466	0	2,769,887
TOTAL GRANT FUNDS		693,323	225,098	1,851,466	574,309	3,344,196

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 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>
27129	Title V Hispanic Serving Institutions - Year 5		700,000		700,000
37023	Title V Hispanic Serving Institutions - Year 4			574,501	574,501
27053	FCCC -CDC-WORKs!		116,900		116,900
27060	Adelante Ninos!		19,915		19,915
27075	SBVCDS Dental Assisting Program		94,479		94,479
27128	Title V Hispanic Serving Institutions - Year 4		206,462		206,462
27170	CCRAA STEM - Year 1		147,547		147,547
x7171	CCRAA STEM - Year 2		1,695,915	125,620	1,821,535
28204	N.O.A.A. White Abalone Restor Project - Year 4		17,223		17,223
28205	N.O.A.A. White Abalone Restor Project - Year 5		23,871		23,871
37022	Title V Hispanic Serving Institutions - Year 3			197,114	197,114
37135	US Dept Ed CCAMPIS II - Year 2			35,704	35,704
37137	US Dept Ed CCAMPIS II - Year 4			21,643	21,643
x8290	Hospital Association of So Cal (HASC)	120,000		74,493	194,493
38295	Hospital Association of So Cal (HASC)			120,000	120,000
38320	NSF ATE Guitar Project			9,400	9,400
TOTAL GRANT FUNDS		120,000	3,022,312	1,158,475	4,300,786

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 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>
26012	State Dept of Rehab - Workability III		189,810		189,810
37050	State - California Youth Authority			120,000	120,000
26100	State Dept of Rehab - ARRA Grant		16,109		16,109
28101	Oxnard Housing Authority- Teen Parent - Fall 2010		5,000		5,000
37189	Community Memorial Hospital Nursing 09-11			18,570	18,570
	TOTAL CONTRACT FUNDS	0	210,919	138,570	349,490

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
GENERAL FUND- RESTRICTED**

FUNDS 128XX

FUND 1280X - RESTRICTED LOTTERY (INSTRUCTNL SUPPLIES & MATERIALS) - NEW AND CARRYOVER

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	Restricted Lottery (incl \$170K c/o)	326,592			326,592
VAR	Restricted Lottery (incl \$63K c/o)		129,387		129,387
VAR	Restricted Lottery (incl \$215K c/o)			348,854	348,854
TOTAL NEW AND CARRYOVER RESTRICTED LOTTERY FUNDS		326,592	129,387	348,854	804,832

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

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	Instructional Eq & Library Matls	229,988	99,943	217,413	547,344
TOTAL CARRYOVER IELM FUNDS		229,988	99,943	217,413	547,344

*** NOTE: NO NEW IELM FUNDS ARE EXPECTED TO BE PROVIDED IN THE STATE BUDGET**

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

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	TCO/CalREN (Cal Research)	0	0	0	0
TOTAL TTIP FUNDS		0	0	0	0

****NOTE: NO NEW TTIP FUNDS ARE EXPECTED TO BE PROVIDED IN THE STATE BUDGET**

TOTAL ALL 128XX FUNDS		556,579	229,330	566,267	1,352,176
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**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 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>D/WIDE</u>	<u>TOTAL</u>
x6006	College Work Study (Federal)	155,435	250,422	313,748		719,605
VAR	ESL/Basic Skills	206,678	238,558	264,731		709,967
81009	Financial Aid Admin Allowance				69,500	69,500
	TOTAL OTHER FUNDING	362,113	488,980	578,478	69,500	1,499,072

2010-2011

ADOPTION BUDGET



CAPITAL PROJECTS FUND – DETAIL

A-4

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2010-11 ADOPTION BUDGET
 CAPITAL PROJECTS FUND

FUND	MC	OC	VC	DAC/DW	TOTAL
411 STATE CONSTRUCTION PROJECTS	583,000	474,832	-	-	1,057,832
412 STATE SCHEDULED MAINTENANCE	1,004,354	354,257	377,443	-	1,736,054
415 REDEVELOPMENT AGENCY FUNDS	3,028,169	624,250	499,336	-	4,151,755
417 NON RESIDENT STUDENT C/OUTLAY SURCHG	137,909	35,680	134,576	-	308,165
419 LOCALLY FUNDED PROJECTS	4,511,395	992,092	1,240,300	689,452	7,433,239
43XX MEASURE S BOND PROJECTS	39,416,151	36,484,746	59,453,176	10,325,577	145,679,650
NEW TECHNOLOGY & TECHNOLOGY 44x/451 REFRESH/ EQUIPMENT REPLACEMENT	300,000	200,000	250,000	691,251	1,441,251
	48,980,978	39,165,857	61,954,831	11,706,280	161,807,946

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUND 411 AND 419**

STATE AND LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

CONSTRUCTION/CAPITAL OUTLAY PROJECT RESOURCES:

STATE FUNDS - COMMUNITY COLLEGE CONSTRUCTION ACT FUNDS	1,057,832
LOCAL FUNDS - CUMULATIVE TRANSFERS IN	7,433,239
TOTAL RESOURCES	8,491,071

LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010-2011 PROJECT BUDGET
MC	HEALTH SCIENCES FF&E	400,000	-	400,000	400,000
MC	HEALTH SCIENCE REPLACEMENT & EXPANSION	583,000	-	583,000	583,000
MC	TECHNOLOGY BUILDING MODERNIZATION	406,177	357,242	48,935	48,935
MC	CAMPUS SIGNAGE	350,000	-	350,000	350,000
MC	CERAMIC KILN RELOCATION	385,980	375,672	10,308	10,308
MC	OBSERVATORY CLASSROOM PROJECT	75,000	7,500	67,500	67,500
MC	SX TRAILER RELOCATION	25,000	650	24,350	24,350
MC	ADMINISTRATION BUILDING RENOVATION	100,000	58,189	41,811	41,811
MC	SPECIAL REPAIRS & SITE IMPROVEMENT	800,000	29,632	770,368	770,368
MC	FORUM (AA-147) RENOVATION	250,000	-	250,000	250,000
MC	MC BOOKSTORE IMPROVEMENTS	30,000	29,799	201	201
MC	PAINTING BID 384	28,000	-	28,000	28,000
MC	FOUNTAIN HALL ACOUSTICAL MODIFICATIONS	25,000	-	25,000	25,000
MC	CAMPUS CENTER RENOVATION	365,000	194,715	170,285	170,285
MC	ACCESS BUILDING FLOOR/BLDG REPAIRS	10,000	2,471	7,529	7,529
MC	MAIN ENTRANCE - LANDSCAPE IMPROV PROJECTS	566,922	23,440	543,482	543,482
MC	SEC EFFECTS A A BUILDING	655,588	182,740	472,848	472,848
MC	AA CERAMICS STUDIO	595,112	177,787	417,325	417,325
MC	GENERAL SCHEDULED MAINTENANCE	828,864	-	828,864	828,864
MC	PARKING MAINTENANCE PROJECTS 2010	191,238	136,650	54,588	54,588
OC	HAZ MAT GASOLINE REMOVAL MW#4	927,621	636,787	290,835	290,835
OC	LANDSCAPING PROJECT	50,698	8,283	42,415	42,415
OC	PERFORMING ARTS CLASSROOM & AUDITORIUM	572,000	97,168	474,832	474,832
OC	BOOKSTORE RENOVATION	156,697	-	156,697	156,697
OC	LRC RENOVATION (SUPPLEMENT BOND FUNDING)	173,413	93,075	80,338	80,338
OC	STEM CENTER RENOVATION	90,000	73,439	16,561	16,561
OC	ROSE AVENUE CORRIDOR LANDSCAPE WALKWAY	190,000	-	190,000	190,000
OC	GENERAL SCHEDULED MAINTENANCE	85,543	-	85,543	85,543
OC	STUDENT CENTER RENOVATION	120,000	90,298	29,703	29,703
OC	CAFETERIA IMPROVEMENTS	100,000	-	100,000	100,000
VC	LRC TERTIARY EFFECTS	316,957	229,807	87,150	87,150
VC	ADMINISTRATION BUILDING REFURBISH	109,050	98,098	10,952	10,952
VC	GENERAL SCHEDULED MAINTENANCE	511,957	-	511,957	511,957
VC	FIRE ALARM SYSTEM	160,000	-	160,000	160,000
VC	CSA BUILDING HVAC RENOVATION	88,302	-	88,302	88,302
VC	SCIENCE BUILDING A/C	267,201	188,104	79,097	79,097
VC	ATHLETIC RENOVATION - EQUIP AND STORAGE	235,000	227,492	7,508	7,508
VC	SAFETY REPAIRS	206,860	180,674	26,186	26,186
VC	TREE REMOVAL & PRUNING SITE IMPROVEMENT	76,050	63,905	12,145	12,145
VC	MONUMENT SIGNS - MAJOR ENTRANCES	131,750	131,337	414	414
VC	PROGRAM REVIEW FACILITIES IMPROV PROJ	207,786	177,954	29,832	29,832
VC	EAST CAMPUS CAPITAL IMPROVEMENTS	156,807	116,992	39,815	39,815
VC	PE FITNESS CENTER FLOOR	35,000	659	34,341	34,341
VC	IT RELOCATION PROJECT	28,600	21,660	6,940	6,940
VC	PARKING MAINTENANCE PROJECTS 2010	39,530	-	39,530	39,530
VC	STUDENT TRANSPORTATION VEHICLES	75,000	68,868	6,132	6,132

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUND 411 AND 419**

LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010-2011 PROJECT BUDGET
VC	CLASSROOM IMPROVEMENTS	50,000	-	50,000	50,000
VC	OFFICE RENOVATIONS	50,000	-	50,000	50,000
DW	UPGRADE OF RADIO SYSTEMS	121,000	119,958	1,042	1,042
DW	EMERGENCY PHONES & BROADCAST ALERT SYS	609,700	598,821	10,879	10,879
DW	VIDEO SURVEILLANCE SYSTEM	693,454	610,036	83,418	83,418
DW	EMERGENCY RESPONSE PLAN (EQUIP/SUPPL)	231,182	181,632	49,551	49,551
DW	PARKING MAINTENANCE PROJECTS 2010	102,275	6,712	95,563	95,563
DW	PARKING MAINTENANCE PROJECTS 2011	449,000	-	449,000	449,000
TOTAL CAPITAL OUTLAY PROJECTS		14,089,317	5,598,246	8,491,071	8,491,071

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUND 412**

STATE SCHEDULED MAINTENANCE PROJECTS

SCHEDULED MAINTENANCE PROJECTS RESOURCES:

SCHEDULED MAINTENANCE - STATE ALLOCATION (PRIOR YEARS)	1,030,161
SCHEDULED MAINTENANCE - LOCAL FUNDING (STATE REQUIRED MATCH)	705,893
TOTAL RESOURCES	1,736,054

LOC	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010-2011 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS					
MC	GENERAL SCHEDULED MAINTENANCE	1,004,354	0	1,004,354	1,004,354
OC	DOOR-HARDWARE/PE,OE & SS BUILDINGS	50,337	24,227	26,110	26,110
OC	REPL EMERGENCY PE LIGHTING	10,800	0	10,800	10,800
OC	IRRIGATION - PHASE 2	99,074	27,622	71,452	71,452
OC	GENERAL SCHEDULED MAINTENANCE	112,415	0	112,415	112,415
OC	OUTSIDE BASKETBALL COURT REPAIR	73,500	0	73,500	73,500
OC	PAINT CLASSROOMS/5 BUILDINGS	73,248	13,268	59,980	59,980
VC	ROADWAY ADA COMPLIANCE	27,000	25,767	1,233	1,233
VC	RECOMMISSION UTILITIES & BUILDING SYSTEMS	49,974	25,958	24,016	24,016
VC	REKEY BUILDINGS CAMPUS WIDE	123,000	78,814	44,186	44,186
VC	GENERAL SCHEDULED MAINTENANCE	96,310	0	96,310	96,310
VC	CSA HVAC RENOVATION	211,698	0	211,698	211,698
TOTAL SCHEDULED MAINTENANCE PROJECTS		1,931,710	195,656	1,736,054	1,736,054

NOTE: THERE ARE NO STATE SCHEDULED MAINTENANCE FUNDS ANTICIPATED TO BE PROVIDED IN THE 2010-11 STATE BUDGET

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUNDS 415 AND 417**

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY PROGRAMS

LOC PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2010-2011 PROJECT BUDGET
NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417				
MC CAPITAL OUTLAY SURCHARGE	73,502	64,407	137,909	137,909
OC CAPITAL OUTLAY SURCHARGE	33,622	2,058	35,680	35,680
VC CAPITAL OUTLAY SURCHARGE	84,424	50,152	134,576	134,576
SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE	191,548	116,617	308,165	308,165
 REDEVELOPMENT AGENCY (RDA) FUNDS-FUND 415				
MC CITY OF MOORPARK	134,720	0	134,720	134,720
MC CITY OF SIMI VALLEY	1,207,771	335,200	1,542,971	1,542,971
MC CITY OF THOUSAND OAKS/NEWBURY ROAD	896,265	454,212	1,350,478	1,350,478
OC CAMARILLO CORRIDOR	174,332	41,000	215,332	215,332
OC PORT HUENEME	50,892	9,000	59,892	59,892
OC CHANNEL ISLANDS	31,511	0	31,511	31,511
OC OXNARD	228,715	88,800	317,515	317,515
VC SAN BUENAVENTURA DOWNTOWN/MISSION/BEACH	123,772	27,000	150,772	150,772
VC PIRU EARTHQUAKE RECOVERY	49,395	3,000	52,395	52,395
VC SANTA PAULA	268,847	70,000	338,847	209,892
VC FILLMORE	57,218	1,000	58,218	58,218
VC OJAI	26,059	2,000	28,059	28,059
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS	3,249,497	1,031,212	4,280,709	4,151,755
 TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY	 3,441,045	 1,147,829	 4,588,874	 4,459,919

**VENTURA COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
FUNDS 43XX**

**GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS**

PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010 - 2011 PROJECT BUDGET
MOORPARK COLLEGE PROJECTS				
LRTC CONSTRUCTION COSTS (SUPPL TO STATE FUNDS)	5,500,000	5,166,279	333,721	333,721
CHILD DEVELOPMENT CENTER (SUPPL TO STATE FUNDS)	5,573,813	5,314,272	259,541	259,541
RETIRE CAPITAL FINANCING	1,748,690	1,748,690	-	-
NORTH PARKING LOT RENOVATION	2,384,000	2,201,788	182,212	182,212
EATM STORM DRAIN PROJECT-ENGINEERING STUDY	1,120,000	1,061,809	58,191	58,191
MAINTENANCE WAREHOUSE	1,050,000	993,268	56,732	56,732
TRACK & FIELD PROJECT	3,200,000	3,051,323	148,677	148,677
INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	8,456,000	7,818,759	637,241	637,241
EATM COMPLEX	12,890,000	4,034,015	8,855,985	8,855,985
HEALTH/SCIENCE COMPLEX	13,700,000	6,019,487	7,680,513	7,680,513
LIBRARY RENOVATION	5,800,000	3,749,373	2,050,627	2,050,627
ACADEMIC CENTER	26,100,000	22,328,549	3,771,451	3,771,451
PROJECTS ON HOLD/ABANDONED	88,000	78,235	9,765	9,765
TELEPHONE DATA SWITCH	1,500,000	1,150,356	349,644	349,644
PE FACILITIES RENOVATION	5,180,000	1,098,985	4,081,015	4,081,015
PARKING STRUCTURE	13,009,192	-	13,009,192	13,009,192
SPECIAL REPAIRS	5,000	-	5,000	5,000
PE OFFICE ANNEX	445,000	409,014	35,986	35,986
CONCRETE WALKWAY REPAIRS	405,000	390,014	14,986	14,986
INFRASTRUCTURE/PIPED UTILITY SYSTEM UPGRADES	1,850,000	496,963	1,353,037	1,353,037
INFRASTRUCT/ IMPROV TO CAMPUS SITE FINISHES	119,000	-	119,000	119,000
REPLACE/REPAIR STORM DRAINS	45,000	37,881	7,119	7,119
REPL FIRE ALARM PERF ARTS	180,000	151,348	28,652	28,652
SITE PLANNING & DEVELOPMENT COSTS*	-	3,632,136	(3,632,136)	(3,632,136)
SUBTOTAL MOORPARK PROJECTS	110,348,695	70,932,544	39,416,151	39,416,151
OXNARD COLLEGE PROJECTS				
COMMUNITY STUD SVCES BLDING (SUPPL TO COP)	1,720,000	1,691,442	28,558	28,558
RETIRE CAPITAL FINANCING	5,875,825	5,875,824	1	1
NORTH CAMPUS DRIVE PARKING LOT	4,020,000	3,805,449	214,551	214,551
TRACK & FIELD IMPROVEMENTS	7,980,000	7,411,322	568,678	568,678
CHILD DEVELOPMENT CENTER RENOVATION	1,470,000	1,368,994	101,006	101,006
INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	2,922,800	2,736,836	185,964	185,964
PROJECTS ON HOLD/ABANDONED	80,000	67,965	12,035	12,035
PERFORMING ARTS CLASSROOM & AUDITORIUM	16,146,142	11,720,883	4,425,259	4,425,259
LRC PHONE MDF RENOVATION	860,000	750,765	109,235	109,235
WAREHOUSE	1,320,000	1,242,916	77,084	77,084
STUDENT SERVICES CENTER	27,281,000	25,798,322	1,482,678	1,482,678
TELEPHONE DATA SWITCH	1,500,000	1,294,951	205,049	205,049
BOOKSTORE RENOVATION/EXPANSION	300,362	20,442	279,920	279,920
LRC NEW CONSTRUCTION	22,000,000	5,936,014	16,063,986	16,063,986
GYMNASIUM REMODEL	1,016,000	936,533	79,467	79,467
LRC RENOVATION	7,900,000	1,384	7,898,616	7,898,616
UNALLOCATED SPECIAL REPAIRS	236,525	-	236,525	236,525
DENTAL HYGIENE EXPANSION & MODERNIZATION	6,831,000	29,500	6,801,500	6,801,500
FIRE TRAINING ACADEMY (OC SHARE)	255,016	-	255,016	255,016
SPECIAL REPAIRS - CONCRETE	26,110	26,110	-	-
SPECIAL REPAIRS - PAINTING	14,500	14,500	-	-
SPECIAL REPAIRS - FLOORING	66,204	60,391	5,813	5,813
SPECIAL REPAIRS - PLUMBING	23,031	20,849	2,183	2,183
SPECIAL REPAIRS - ELECTRICAL	35,190	35,190	-	-
SPECIAL REPAIRS - MISCELLANEOUS	18,834	18,392	442	442
AUTO TECHNOLOGY RENOVATION	1,400,000	1,272,699	127,301	127,301

**VENTURA COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
FUNDS 43XX**

**GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS**

PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010 - 2011 PROJECT BUDGET
INFRASTRUCTURE/PIPED UTILITY SYS UPGRADES	3,869,191	3,641,007	228,184	228,184
INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	1,539,000	110,024	1,428,976	1,428,976
RE-ROOF OE BLDG CLASS/LAB BLDG #12	129,343	129,343	-	-
RE-ROOF BLDGS #7 & 8, REC & FIRE TECH	19,895	19,895	-	-
REPLACE 4160 ELECTRICAL CAMPUSWIDE	65,070	65,070	-	-
REPLACE A/C UNIT BLDG #12 OE	106,040	72,180	33,860	33,860
REPLACE BOILERS, WTR SOFTNR BLDG #12 OE	33,380	8,833	24,547	24,547
REPLACE HVAC CONTROLS BLDGS #6, #12, PE & OE	25,000	12,210	12,790	12,790
REPLACE CHEM & BIO VAC PUMP LIBERAL ARTS BLDG	17,468	16,983	485	485
REPLACE HEATERS BLDG #9 AUTO TECH	16,484	16,484	-	-
REPL ELECTRICAL EQUIPMENT CAMPUSWIDE	83,997	83,997	-	-
BLDG #12 PLUMBING & MITIGATION	29,834	29,834	-	-
REPL WALKWAY LIGHTING PH II CAMPUSWIDE	15,104	15,104	-	-
SITE PLANNING & DEVELOPMENT COSTS*	-	4,404,962	(4,404,962)	(4,404,962)
SUBTOTAL OXNARD PROJECTS	117,248,345	80,763,599	36,484,746	36,484,746
VENTURA COLLEGE PROJECTS				
LRC CONSTRUCTION (SUPPL TO STATE FUNDS)	3,165,000	2,640,675	524,325	524,325
LRC SECONDARY & TERTIARY EFFECTS	4,920,000	4,656,378	263,622	263,622
MODERNIZATION APP, S & DP BUILDINGS	4,510,000	1,355,901	3,154,099	3,154,099
MODERNIZATION F BUILDING (COMMUNICATIONS)	855,335	381,328	474,007	474,007
RETIRE CAPITAL FINANCING	2,237,873	2,237,873	-	-
RENOVATE ATHLETIC FACILITIES	11,072,665	9,903,289	1,169,376	1,169,376
INFRASTRUCTURE	28,317	28,317	-	-
APPLIED SCIENCE BUILDING	18,500,000	4,004	18,495,996	18,495,996
M & O RENOVATION	3,177,991	865	3,177,126	3,177,126
INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	655,000	99,377	555,623	555,623
SCIENCE BUILDING UPGRADES	185,000	171,362	13,638	13,638
RENOVATE THEATER BUILDING G	14,631,995	2,764,974	11,867,021	11,867,021
PROJECTS ON HOLD/ABANDONED	247,000	223,496	23,504	23,504
GENERAL PURPOSE & HI TECH FACILITY	46,525,840	29,731,111	16,794,729	16,794,729
TELEPHONE DATA SWITCH	1,500,000	1,246,080	253,920	253,920
FOOD SERVICE RENOVATION	2,100,000	1,928,946	171,054	171,054
PAINT H BUILDING	40,000	12,910	27,090	27,090
EAST PARKING LOT RENOVATION	1,670,000	1,526,782	143,218	143,218
SPECIAL REPAIRS	66,259	-	66,259	66,259
STUDIO ARTS H BUILDING MODERNIZATION	3,000,000	865	2,999,135	2,999,135
SHERIFF TRAINING ACADEMY (VC SHARE)	1,020,066	-	1,020,066	1,020,066
INFRASTRUCTURE/PIPED UTILITY SYSTEMS UPGRAD	810,000	892	809,108	809,108
INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	830,000	-	830,000	830,000
REPLACE ELECTRICAL TRANSFORMER	53,158	53,157	1	1
RE-ROOF H BLDG FINE ARTS #14	108,137	106,583	1,554	1,554
RE-ROOF F BLDG #42	63,064	61,822	1,242	1,242
REPLACE ROOF APP BLDG #3	67,326	66,084	1,242	1,242
REPLACE HVAC UNITS F BLDG-COMMUNICATIONS #42	129,412	122,346	7,066	7,066
REPLACE HVAC UNITS H BLDG FINE ARTS #14	120,000	-	120,000	120,000
REPLACE HVAC UNITS - BLDG #2 ADMIN	200,000	187,730	12,270	12,270
REPL ROOF BLDG #45 AQUATIC FACILITY	99,737	99,517	220	220
REPL ELECT TRNSFR BLDG #5 FOOD SVCS	73,047	70,425	2,622	2,622
PAINT EXTERIOR OF SCIENCE BUILDING #4	85,624	54,088	31,536	31,536
REPL ELECTRIC TRANSFORMER Q BLDG #25	457,915	457,379	536	536
SWIMMING POOL REPAIR/DEMOLITION	868,005	38,083	829,922	829,922
SITE PLANNING & DEVELOPMENT COSTS*	-	4,387,952	(4,387,952)	(4,387,952)
SUBTOTAL VENTURA PROJECTS	124,073,765	64,620,589	59,453,176	59,453,176

**VENTURA COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
FUNDS 43XX**

**GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS**

PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2010 - 2011 PROJECT BUDGET
FIRE/SHERIFF/POLICE EDUC & TRAINING ACADEMY	25,330,042	14,152,848	11,177,194	11,177,194
SITE PLANNING & DEVELOPMENT COSTS*	-	851,617	(851,617)	(851,617)
SUBTOTAL FIRE/SHERIFF/POLICE ED & TRAINING ACADEMY	25,330,042	15,004,465	10,325,577	10,325,577
TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS	377,000,847	231,321,197	145,679,650	145,679,650

Note:

Budgets reflect all Board action taken through August 10, 2010.

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2010-2011 ADOPTION BUDGET
NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT
FUNDS 44X AND 451**

FUND	PROJECT DESCRIPTION	TOTAL PROGRAM RESOURCES	2010-2011 PROJECT BUDGET	2010-2011 PROJECTED ENDING BALANCE
441	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	857,513	300,000	557,513
443	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	412,133	200,000	212,133
445	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	532,186	250,000	282,186
447	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	1,040,759	300,000	740,759
451	NEW INFORMATION TECHNOLOGY SYSTEMS	391,251	391,251	0
TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/ EQUIPMENT REPLACEMENT FUNDS		3,233,842	1,441,251	1,792,591

2010-2011

ADOPTION BUDGET



BUDGET ASSUMPTIONS

A-5

Adopted by the Board of Trustees 3/9/10

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS AND GUIDELINES

2010 - 11 FISCAL YEAR

Budget Assumptions are the basis for the financial projections of revenue and expenditures contained within the budget allocation process. While these Assumptions are based on the most current information available, it is recognized that ever-changing circumstances can alter the economic foundation upon which the Assumptions have been built.

The State's overall structural deficit remains unresolved. State revenues continue to decline, the deficit continues to increase, and the funding for the Community Colleges remains uncertain. In FY10, the District received approximately \$12 million less from the State in general appropriations and categorical funding than in FY09. We are currently projecting that revenue will decrease an additional \$5 million in FY11. These reductions are in addition to increased costs without the relief of state-funded COLA. The impact of these significant reductions in State funding to the Community Colleges is that colleges have been forced to reassess the programs and services they can deliver. VCCCD can no longer provide all the services previously offered; however, we will continue to focus on the delivery of quality education and service.

These guidelines provide a responsible allocation plan and are designed to allow the colleges to fund preliminary priorities and plans for FY 2010-11 and to ensure fiscal stability and sustainability of the District in times of serious statewide fiscal decline within a highly volatile process of budget determination within the State. In developing the final budget, the first priority will be to allocate resources sufficient to maintain those functions that support the mission of the district and colleges in providing high quality instructional services.

The initial Budget Assumptions and Guidelines presented at this time are preliminary in nature and will be revised whenever significant and reliable information becomes available throughout the state budget development process. Events such as the "May Revise" of the Governor's Budget, the Second Principle Apportionment (P2) in June, and legislative actions to approve a State budget will impact these Assumptions and Ventura County Community College District's budget development.

The budget is developed through a collaborative district-wide process that involves the Board of Trustees, the Chancellor and his Cabinet, the District Council on Administrative Services (DCAS, the district-wide budget committee), the Chancellor's Consultation Council, and in more specific detail through collaboration at each college.

The budget development process, the Tentative Budget and the Adoption Budget will be based on the assumptions described below and as modified periodically.

Revenue

Due to the magnitude of the projected statewide budget deficit of approximately \$21 billion, and the LAO's analysis of the budget proposals and overall prognosis, the District is assuming that the distribution of the budget deficit will be somewhat proportionate, yet slightly favorable, to California Community Colleges. As the state process progresses and more reliable information is released, we will update those estimates throughout the budget development phases.

Growth funding will not be included in the budget because the District does not budget revenue from growth until the year after it is earned. There was no growth funding in FY 10. Further, the District is not anticipating growth funding from the State in FY11.

The District will continue to pursue alternative revenue sources in order to mitigate funding reductions from the State.

Student Services

In anticipation of additional significant state funding reductions in categorical programs, all three colleges will develop integrated models to maintain core and/or mandated student services with the goal of meeting the unique needs of special populations beyond those mandates. Continued review of alternative delivery methods will be combined with efforts to better coordinate outreach, orientation, and advisement activities.

Enrollment Management

The class schedule and offerings will be gradually reduced and focused toward the colleges' core missions with an emphasis on enrollment management, resulting in serving students for which we are funded as part of our primary mission and reducing unfunded FTES.

Expenses

Expenditures will be developed to be sustainable within the projected reduction in state revenue. The budget will be built in keeping with the District's policy of no deficit spending (with the exception of the approved site budget carryovers), and in general operating budgets reduced by no more than a 5% budget shortfall. Expenditure budgets will be built assuming a net decrease that equates to the revenue reduction plus increase in unavoidable costs such as step/column pay adjustments, health and welfare benefits, utilities, etc. Budgets will be built to support preliminary priorities and plans for FY 11. If the District's projected overall shortfall for general fund-unrestricted and major categorical programs is greater than 5% of prior years' Adoption Budget, the Board will authorize the use of reserves prior to further reductions in site operating budgets. Expenditure budgets will be built assuming there will be no mid-year reductions to the operating budgets.

Position Control

Costs of personnel, salary and benefits, continue to increase as a percentage of the overall budget. Care will be given to review and eliminate vacant positions and redundancies, and create consolidations where possible and necessary to reduce costs and increase efficiencies.

Structural Deficits

Because of the elimination of categorical funding for such items as Instructional Equipment/Library Materials (IELM), Scheduled Maintenance, Telecommunications and Technology Infrastructure Program (TTIP) funding for libraries and the reduction in the receipt of restricted lottery funds, VCCCD now has additional structural budget deficits that must be addressed in the near term. Over time, support for these essential costs will need to be absorbed by the general fund as a part of our core operation.

Reserves

The District has designated its ending balance into four categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, and Unallocated.

In accordance the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5 percent. To ensure the District does not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose.

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, general statewide deficit), thus negating the need for mid-year reduction in operating budgets.

As a part of the current Budget Allocation Model, funds designed for Budget Carryover are currently limited to 1% of the prior year expenditures. Because of the uncertainty of the state fiscal condition and the expected magnitude of the FY 11 budget shortfall, following the significant reductions in FY10, the sites will be allowed to carryover 2% of their prior year expenditures if those funds are unexpended in the prior year.

Unallocated ending balance is the remaining balance that has not been designated for the other three uses. This balance is maintained in large part to handle the significant cash flow requirements of the District as the State continues to defer millions of dollars in state apportionment and other cash payments to the districts. The Unallocated balance would also be used to cover any mid-year budget reductions beyond what has been designated in the Revenue Shortfall Contingency Reserve, and for any other unanticipated expenditures approved by the Board. If the District's projected overall shortfall for general fund-unrestricted and major categorical programs is greater than 5% of prior years' Adoption Budget, the Board will authorize the use of reserves prior to further reductions in site operating budgets.

The balance of these Unallocated Reserves will be needed in subsequent years as current projections include the continuing decline of state revenue due to the

expiration of temporary tax solutions, the uncertainty of the Community Colleges' share of Proposition 98, the under-funded growth rates, continuing property tax and enrollment fee shortfalls, and the State's failure to identify a permanent solution to the overall statewide budget structural deficit.

Compliance

Budgeted expenditures will reflect compliance with all existing collective bargaining agreements, external requirements, laws, including the Education Code, Title V regulations, Full Time Faculty Obligation Numbers, the 50% law, and financial accounting standards (such as GASB, including post retirement health benefit costs), etc.

Allocation

The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 10, 2009.

Timeline

The Tentative Budget will be presented to the Board for approval in June 2010 with the Adoption Budget is planned for presentation to the Board for approval in September 2010.

2010-2011

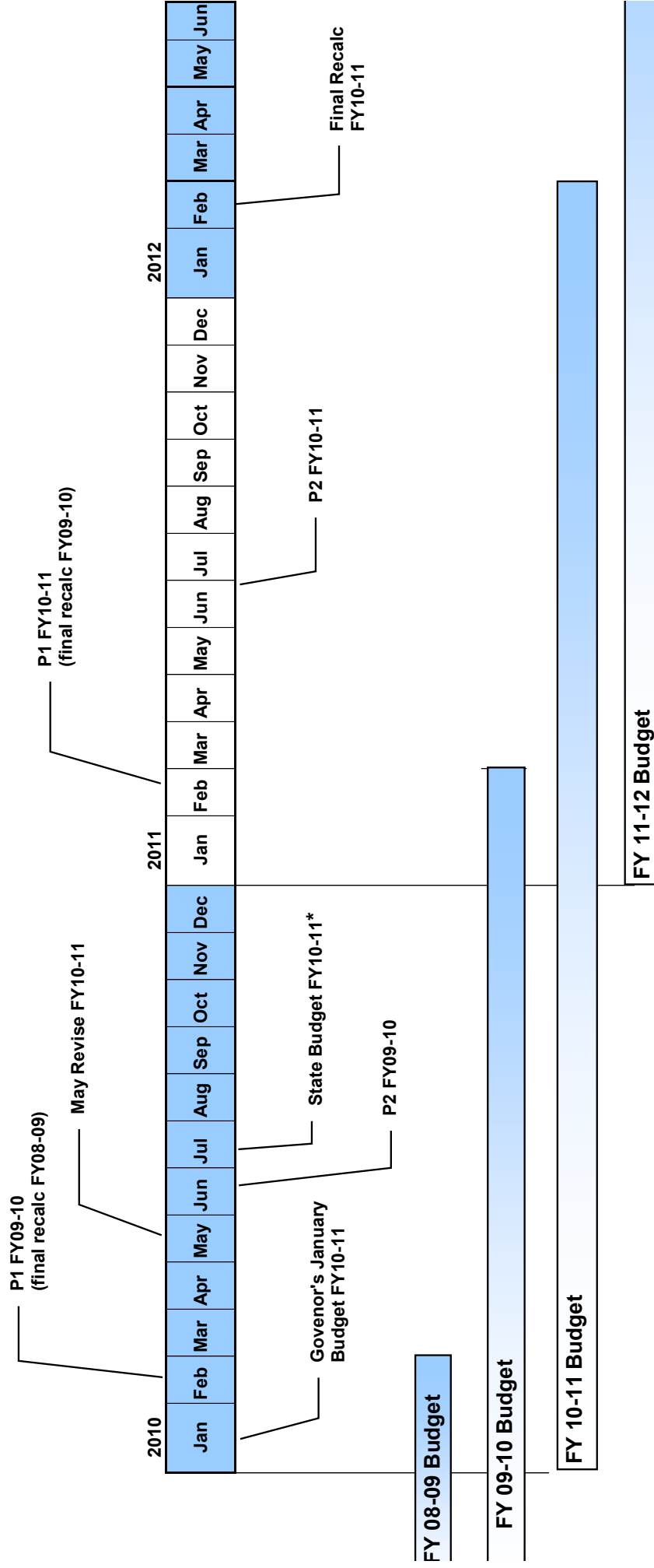
ADOPTION BUDGET



STATE BUDGET PROCESS TIMELINE

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Ventura County Community College District State Budget Process Timeline



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