



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council of Administrative Services (DCAS)

May 31, 2018 – 9:00 a.m.
District Administrative Center, Thomas Lakin Board Room

AGENDA

- Approval of Meeting Notes – May 10, 2018
- FY19 Tentative Budget – Final Review
- Discussion: FTES Shift for FY19
- Discussion of District Reserves
- Other Business

Next meeting(s)
9:00 a.m., June 21, 2018

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

District Administrative Center, Thomas Lakin Boardroom

Thursday, May 10, 2018

NOTES

Attendees:

Silvia Barajas, Vice President, Business Services, Moorpark College
Cathy Bojorquez, Vice President, Business Services, Ventura College
Nenagh Brown, Academic Senate President, Moorpark College
Mike Bush, Vice President, Business Services, Oxnard College
Jennifer Clark, Interim Budget Director
Diane Eberhardy, Academic Senate President, Oxnard College
David El Fattal, Vice Chancellor, Business and Administrative Services
Nubia Lopez-Villegas, Human Resources Representative
Lydia Morales, Academic Senate President, Ventura College
Chris Renbarger, Classified Senate Representative, Oxnard College
Peter Sezzi, AFT Representative
Julius Sokenu, Vice President, Academic Affairs, Moorpark College – Skype
Maria Urenda, SEIU Representative

Absent:

Jeanine Day, Classified Senate Representative, Ventura College
Linda Resendiz, Classified Senate Representative, Moorpark College

Recorder: Laura Galvan via tape

Dr. Eberhardy called the meeting to order at 11:05 a.m.

APPROVAL OF MEETING NOTES

The meeting notes from April 19, 2018, were approved by consensus with suggested changes.

There was a brief discussion about Police Services. Vice Chancellor El Fattal explained he met with Chief Justice and the two will meet again in the week to come.

A discussion regarding utilities took place, specifically regarding the status of electrical/solar for the District. Ms. Brown stated that Moorpark College discussed solar at their recent planning retreat. Vice Chancellor El Fattal explained that he and the vice presidents and facilities directors have met with representatives from a solar company and SPURR, a Joint Powers Authority that is in partnership with CCLC and represents school districts, community colleges and municipalities. Vice Chancellor El Fattal explained that the District has an approved interconnection agreement with SCE in place, which grandfathers current electricity rates for 10 years. He also stated that a contract to construct and finance solar on each campus is currently

being reviewed by legal counsel. Vice Chancellor El Fattal offered to attend any campus meetings regarding solar power initiatives.

FY19 TENTATIVE BUDGET NARRATIVE

Vice Chancellor El Fattal explained this year's narrative was difficult to compile due to the uncertainty of the new funding formula; additional changes may be made after the Governor's May Revise is released.

There was a discussion regarding the Education Protection Act (Prop 30) and funds allocated in FY19 and the narrative statement stating the funds will be used for faculty salary and benefits. Dr. Bush explained that these funds are not new money. It was suggested that the language be clarified indicating these are not new funds and are included in the general apportionment.

There was a discussion regarding language included in the STRS and PERS portions of the Narrative. The paragraphs will be restructured to be similar to each other and include district-related language first and state-related information afterwards.

There was a discussion regarding the mechanics of the District's Infrastructure Funding Model (IFM). Specifically, what revenues are transferred into the IFM. It was suggested that detailed language regarding the IFM formula be included in the Narrative.

It was also suggested that language be included in the Narrative regarding the Governor's proposed plans for consolidating some categorical funds. There was a discussion regarding budgets for Student Equity, Student Success & Support Program, and Strong Workforce Programs. Dr. Clark explained that Business Services staff has spoken with representatives at the State Chancellor's Office regarding the FY19 funding for these programs. Due to the funding uncertainty for Student Equity and Student Success & Support programs and out of an abundance of caution, the District will budget 90% of the prior year funding level for these programs. This is being done in an abundance of caution for the Tentative Budget development. Once the actual funding amounts are known and allocated to the District, the funds will be included in the FY19 Adoption Budget.

A discussion ensued regarding the Medicare Part D funds received by the District that helps fund the Retiree Settlement Health Payment Fund. This fund is limited to current and future retirees covered under the settlement agreement. These funds are not used to cover retiree health care premiums; they are for excess health care expenses for people included in the settlement.

IRREVOCABLE TRUST WORKGROUP

Dr. Eberhardy asked that all participants complete the recently sent Doodle poll regarding the first meeting of the Irrevocable Trust Workgroup.

DISTRICT RESERVE ANALYSIS AND SPENDING PLAN

Vice Chancellor El Fattal explained the Historical use for Reserves (dated 05.10.2018). He explained that the schedule has been updated with recent SEIU bargaining agreement actions. There was a discussion on whether or not the Reserve allocations/transfers have been fully spent (i.e., emergency preparedness, fire academy facilities, etc.). Mr. Sezzi specifically questioned the emergency preparedness funds. Vice Chancellor El Fattal explained that these funds have been transferred from reserves into a specific fund and have not all been expended, but significant expenditures are expected to occur in next fiscal year as an RFP is close to being released for college wide speaker systems at each college.

The second schedule illustrating the reserves shows the ending fund balance for each of the last 9 years plus a projection for ending FY18. The estimated FY18 ending balance of approximately \$25 million is the projected adjusted balance after recent board approved use of reserves for items such as fire academy facilities, SEIU bargaining agreement, etc. There was a discussion about appropriate levels of district reserves based on various perspectives of the group. Vice Chancellor El Fattal explained the reason this information is being presented is because it was a request from DCAS. He feels setting a target for reserves is not appropriate. It may be appropriate to have a list of one-time uses for reserves (boost enrollment for summer, one-time bonuses for bargaining groups, etc.). Vice Chancellor El Fattal does not believe the Chancellor or the Board will be motivated to set a reserve target. He stated that reserves are primarily used to mitigate potential layoffs when such action becomes necessary, especially when extreme fiscal challenges require multi-year reduction plans.

There was a lengthy discussion about the appropriate time to use reserves. Mr. Sezzi restated that Oxnard College and Ventura College will be deficit spending in FY18. When is it time to use them? Why not now?

Ms. Barajas stated she believes the consensus of DCAS is that the group would like to make recommendations on using district reserves. Vice Chancellor El Fattal asked for clarification or examples on specifics of potential spending plans for current reserves. In response, an example could be to spend 2% per year until the reserves reach X amount or a list could be provided of one-time expenses that the reserves could fund. Ms. Barajas stated it could be either option or a combination of both. It is up to the group to decide. Further, Dr. Bush would like a timeline on when it would be spent. Some things are being carried over from year to year. Ms. Brown also requested that guidelines or triggers be established. The Board is presented "*randomly*" with requests. There was a question on whether the District reserves will be discussed at the Board's upcoming July planning session. Ms. Barajas explained that she feels DCAS has a responsibility to advocate for the students the District serves. DCAS can put forward recommendations to the Board and the Board can dismiss the recommendation if they deem appropriate, but DCAS can be confident in their efforts to do what is right for students. She further stated that DCAS makes recommendations to the Chancellor. Vice Chancellor El Fattal explained his perspective that the current level of reserves is not too high. Further, regardless of any conversations he has had with the Board and/or Chancellor or his advice to either related to the level of reserves, the participatory governance process is that committees discuss items of interest and consider or make recommendations.

Vice Chancellor El Fattal will put a discussion document together and solicit further input at the May 31st meeting.

PLANNING FOR STUDENT-CENTERED FY19 FUNDING FORMULA

Vice Chancellor El Fattal explained that any potential new money realized with the new funding formula will be distributed through the District's current allocation model. If something extraordinary happens, DCAS may choose to look at it differently given the specific circumstances.

STATE CHANCELLOR'S OFFICE RECOMMENDATIONS ON FUNDING

Tabled until May 31, 2018, meeting.

OTHER BUSINESS

Meeting adjourned 1:03 p.m.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET NARRATIVE
Fiscal Year 2018-2019 (FY 19)

PURPOSE

Title 5, California Code of Regulations (CCR), Section 58305 requires the District to adopt a budget on or before the first day of July. The main purpose of the Tentative Budget is to serve as authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget is an update to the Tentative Budget, reflects the Governor's signed State Budget, and must be adopted by the Board no later than September 15.

BACKGROUND

State of California

This Tentative Budget is based on the Governor's May Revision to his January State Budget proposal. The final state approved budget will be reflected in the District's Adoption Budget. The Governor's revision to the 2018-19 State Budget proposal includes a new Student-Focused Funding Formula for general purpose apportionments that reflect the following components: 60% as a base funding allocation largely comprised of a funding rate per Full-Time Equivalent Student (FTES.); 20% as a supplemental grant based on a funding rate per low-income student; and 20% as a student success incentive grant comprised of a funding rate per degree, certificate, and award granted to a student. The proposed funding formula also includes a hold-harmless provision that ensures that no district would receive less per FTES in 2018-19 and 2019-20 than it received in 2017-18.

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The May Revision further clarifies some of the metrics to be used in calculating the supplemental grant as well as the Student Success Incentive Metrics. Additionally, it proposes that the base funding allocation would be calculated on a three-year rolling average to protect districts from enrollment swings and the peaks and valleys associated with the economic cycle. However, it proposes an end to the 'summer shift' by requiring that FTES for summer terms crossing fiscal years be counted in the fiscal year that follows the summer term as well as an end to enrollment 'stability funding.'

The Governor proposes an increase of \$73.7 million Proposition 98 General Fund which includes \$46.9 million reflecting the FTES funding earned back by community college districts that had declined in enrollment over the last three years, as well as an increase of \$11.9 million to reflect a change in the COLA from 2.51% in January to 2.71%.

Also proposed are the following for specific programs:

- \$7.8 million Proposition 98 increase for the proposed Student Success Completion Grant
- \$13.5 million one-time and \$5 million ongoing to upgrade colleges' financial aid management systems
- \$4.8 million ongoing reimbursements to college-sponsored apprenticeship programs
- \$6 million one-time to expand open educational resources
- \$5 million for NextUp Programs, which supports current and former foster youth
- \$2 million to support consortia administrative costs of K-12 Strong Workforce Program
- Increase in COLA to 2.71% for Disabled Student Programs and Services (DSP&S), Extended Opportunities Programs and Services (EOPS), CalWORKs, and the Child Care Tax Bailout programs
- A decrease of \$131.7 million one-time for deferred maintenance, instructional equipment, and specified water conservation projects in order to provide funds as part of the implementation of the new funding formula

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Ventura County Community College District

Based on the Governor's January proposal and the May Revision, a Student-Centered Focused Funding Formula, is being developed and/or legislated on a real-

time basis and is in a high state of flux at the present time. There is also a proposal to consolidate funding for the Integrated Plan, which is comprised of three major categorical programs: {Basic Skills Initiative, Student Equity Program, and Student Success and Support Program.} As a result, the District's Tentative Budget ~~reflects projects~~ a hold-harmless revenue amount: this which reflects the same apportionment revenue from the previous year plus a 2.75% COLA as presented in the ~~January-May proposal~~ Revise. In this regard, the FY 2018-19 projected funded full-time equivalent student enrollment (FTES) is 26,039, a decrease of 69 FTES from the prior year. As a result of these factors, the District is projecting an increase of about \$1.464 million in the Tentative Budget compared to the budget for FY 2017-18.

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GROWTH FACTOR

While the Governor's January proposal gives a 1% growth factor to the system, under the current growth formula the District's preliminary estimate for its constrained growth rate is 0.42%. However, because the State is still developing the details of its new funding formula, it is unclear to what degree growth will be funded. The hold-harmless provision in the Governor's Budget allows the District to develop its Tentative Budget regardless of the uncertainty created by the new funding formula. The Tentative Budget will be developed with the assumption that FY19 base FTES will be the same as FY18 actual operational FTES. The District does not anticipate any growth FTES.

The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college.

EDUCATION PROTECTION ACT (PROP 30)

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase ceased to be in effect in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55,

California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$19 million in EPA funds for FY 2018-19 ~~and that will be used these funds~~ for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

EXPENDITURES

Salary and Benefit Costs

The Tentative Budget includes contractual step and longevity increases, with an annual on-going cost of approximately \$1,050,000. The Budget also includes any collective bargaining unit settlements related to salary and health benefits. The District's Anthem Blue Cross health plan premiums for faculty increased by 8.89% this year. Blue Cross premium rates for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC) increased by 9.13%.

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 19.1% by 2020-21. ~~The plan allows CalSTRS to annually adjust the employer and state rates beginning July 1, 2021, and caps any such annual increase at 1% for employers and 0.5% for the state.~~ The rate for 2018-19 is 16.28%, which ~~will result in~~ an increase in these expenditures of ~~\$1,000,000 43%~~ over the prior year. For our District, the full impact of the increase in 2020-21 would be approximately \$6.4 million in additional annual costs above the costs from the baseline year of 2013-14. The plan allows CalSTRS to annually adjust the employer and state rates beginning July 1, 2021, and caps any such annual increase at 1% for employers and 0.5% for the state.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the most recent CalPERS Schools Pool Actuarial Valuation report dated June 30, 2016, the total Unfunded Accrued Liability (UAL) is nearly \$22 billion. The rates are based on the annual valuation using a discount rate of 7.5%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers and will increase employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be felt until FY 2024-25. The employer contribution rate is projected to ~~rise range~~ from 18.1% to 27.3% for the next ~~six seven~~ years. The rate for 2018-19 is 18.1%; ~~this -that will result in, -which is~~ an increase in these expenditures of ~~\$680,000-46.5%~~ over the prior year.

Retiree Health Liability

An actuarial study for post-retirement benefits was performed in October 2016, estimating the amount that should be accumulated under the requirements of GASB 45. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$210.3 million. In FY 2010-11 the District established an irrevocable trust fund to help address the liability.

As a means of accruing the amount required as the annual required contribution (ARC) under GASB 45, the District assesses as an employer expense, rates that range from 6% to 17.5% on each payroll dollar depending on employee type and funding source. These fringe benefit rates are assessed to all eligible employees' salaries in all funds, including categorical, grants and contracts.

In the Tentative Budget, using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$15.6 million for all funds. Health benefit

premium costs for retirees are paid directly from the Retiree Health Benefits fund and are estimated at \$15.5 million. The difference between the two actual amounts may be transferred to the irrevocable trust to help mitigate our long-term liability. A sub-committee of DCAS was formed in FY18 for the purpose of evaluating and recommending a long-term plan for the district's irrevocable trust related to retirement health liabilities.

INFRASTRUCTURE

In March 2012, the Board approved an infrastructure funding plan and allocation model to provide foundational resources to address the District's structural deficit partially in capital funding for areas such as scheduled maintenance, technology and equipment refresh, instructional equipment, library materials and databases, furniture and equipment, etc. Maintaining these items is central to the core mission of the District and each college. ~~Further and the District and,~~ addressing the total cost of ownership (TCO) is a requirement of accreditation as well as a prudent business practice. Funding levels are determined by the Infrastructure Funding Formula.

A separate sub-fund (General Fund–Unrestricted Designated–Infrastructure) has been established to account for this redistribution of resources and the associated expenditures. As part of DCAS's annual review, the implementation strategies of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Districtwide Resource Budget Allocation Model review.

The Tentative Budget includes transferring \$1.95 million in budgeted revenue from the General Fund-Unrestricted to the General Fund– Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

GENERAL FUND

The General Fund is the principal operating fund of the District. All revenues and expenditures not required by statutory law to be accounted for in a different fund are budgeted and accounted for in the General Fund. Four sub-funds exist within the General Fund, which are briefly described as follows:

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.
- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

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GENERAL FUND – UNRESTRICTED (111)

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations. The Tentative Budget reflects an increase in resources, above the FY 2017-18 Adoption Budget, in the amount of \$1.4 million.

Budget Allocation Model

The Budget Allocation Model was adopted by the Board in May 2007, and modified in March 2009, 2012, 2015, 2016, and 2018. The model is reviewed annually by the District Council on Administrative Services (DCAS) in accordance with the commitment to regularly review the model components to ensure a more sustainable model that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

In the annual review of the Districtwide Resource Budget Allocation Model, if it is determined that specific budget items will be reassigned between Districtwide Services (DWS) and District Administrative Center (DAC) or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly. Since the model was initially approved, several expenditure items have been reassigned to new locations (i.e., between DWS and DAC, colleges and DWS, colleges and DAC, etc.). This cost-shifting results in no impact (no increase or decrease) to discretionary budgets at the DAC or the colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

The Budget Allocation Model, following the review by DCAS, was utilized to allocate resources to the various operational units within the District. Each college and the DAC have a separate process by which they allocate the resources received through the Model.

As part of the Budget Allocation Model annual review for FY18, DCAS has recommended that non-resident students will be included in Line 10 of the allocation model; they had previously been excluded. The change more accurately reflects the actual number of non-resident students served at each college and allocates the associated revenue for those students.

Reserves

The District's designated ending fund balance is comprised of the following categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve;

Unallocated Reserves; Budget Carryover; State Teachers' Retirement System; and Energy Efficiency.

State Required 5% Minimum

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

Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2018-19, the contingency will remain at \$5 million.

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process. As part of the Model's annual review, DCAS has recommended to allow amounts in excess of the 2% allowed carryover be transferred to Fund 113 to help the colleges and the DAC with anticipated future expenditure increases. These amounts are one-time budget savings from FY18 that will be available in FY19 and reflected in the Adoption Budget.

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2020-21 from the baseline year of 2014-15 is \$6.4 million.

Energy Efficiency

This reserve is to address current and future challenges with sustainability at all three colleges. For FY 2018-19, the reserve will remain at \$1.4 million.

Unallocated Reserves

Unallocated Reserves is the remaining ending balance that is undesignated for other uses. This balance is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements. The Unallocated Reserves can also be used to mitigate budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve. This reserve may be allocated to cover any other unanticipated one-time expenditures.

Maintaining Unallocated Reserves is important for fiscal solvency and strength during the years with uncertainty of funding for community colleges and the cyclical nature of the California economy.

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Tentative Budget includes transferring \$1.95 million in budgeted revenue from the General Fund-Unrestricted to the General Fund– Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

GENERAL FUND – RESTRICTED (12x)

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

Major programs accounted for in this fund include state categorical programs such as SSSP (Student Success and Support Program), SWP (Strong Workforce Program),

EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title V (HSI, STEM) federal grants.

Historically, these budgets have been developed within the existing individual categorical programs based at 95% of the prior year level. This strategy is consistent with the Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years, given that the final allocations for most student services programs are not finalized until after the state budget is enacted and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. With the new formula, the FY 2018-19 Tentative Budget presents some budgeting challenges for a few student services programs for which there is no 'hold harmless' guarantee, specifically, the Integrated Plan (Student Success and Support Program, Student Equity Program, and Basic Skills Initiative). ~~Such-These three~~ categorical program budgets will be based at a conservative 90% of the prior year level for the Tentative Budget. Additionally, the carryforward funds for Student Equity of **\$0.7 million**, Student Success & Support Program of **\$1.6 million**, and Strong Workforce Program of **\$1.9 million** have been budgeted.

~~The Governor's May Revision budget includes a \$150 million and \$20 million in one-time funds for the Guided Pathways Implementation and Innovation Awards Program, respectively. The FY 2018-19 Tentative Budget does not reflect the estimated impact of these additional amounts, the funding allocation methodology, or match requirements. A budget will be developed pending confirmation of funding.~~

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee to be increased annually by the CPI approved by the State Chancellor's Office. By FY18, the Implicit Price Deflator Index had increased

enough to support a one-dollar increase in the parking services fee. As a result, the District began charging a maximum fee for automobiles of \$53 for the fall 2017 and spring 2018 semester and \$26 for the summer semester. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Tentative Budget includes \$734,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. Effective with the Fall 2017 term, the District began charging a flat fee of \$20 for the fall and spring semester and \$16 for the summer semester.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2018-19.

CHILD CARE CENTER FUND (33x)

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark College and Ventura College. In addition to client enrollment fees, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. While maintaining competitive rates, the Child Care Centers have continued to be self-supporting. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

CRM (Culinary and Restaurant Management) (322)

At Oxnard College, the CRM (Culinary and Restaurant Management) program provides some food service during lunch period as an outlet of their CRM instructional lab.

Oxnard College made the transition between a full service cafeteria and a CRM outlet in January 2012.

PROPRIETARY (ENTERPRISE) FUNDS

The enterprise funds account for business operations that are financed and managed similarly to private enterprise and are to be self-supporting. These funds consist of a separate Bookstore Fund and Food Service Fund to account for the revenues, expenses, and profits and/or losses at each college.

Bookstore (51x)

After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses through Barnes & Noble College Bookstores, Inc. This transition occurred April 1, 2014; the District will receive a percentage of net sales of which is accounted for in Fund 114.

Food Service (52x)

The District contracts with vending operators to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial operations.

INTERNAL SERVICES FUND (6xx)

The **Self-Insurance Fund** provides funding for the level of risk retention held by the District. This fund is used to reimburse individuals or other entities for claims against the District up to our deductible levels (\$25,000/\$50,000) and for some settlement costs.

The **Retiree Settlement Health Payment Fund** is used to account for the costs arising from a settlement between the District and the class members defined in that settlement. ~~Dollars received from the federal government for reimbursement for Medicare Part D are used to provide a reserve to fund these costs.~~ The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$734,000 and is fully funded.

The **Retiree Health Benefits Fund** is used to account for the payment of health benefit premium costs for retirees. The net difference between the expenditure for post-retirement benefits and the current retiree health premiums may be periodically remitted to the District’s irrevocable trust. For more information on retiree health benefits, please refer to the Retiree Health Liability section found earlier in this narrative.

STUDENT FINANCIAL AID FUND (74xx)

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants.



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CAPITAL PROJECTS FUND (4xx)

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This fund accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

The FY 2018-19 Tentative Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from General Obligation (Measure S) bonds, as well as various infrastructure and special repair projects at all three colleges are also budgeted.

The FY 2018-19 Tentative Budget includes carryforward funding for energy efficient and alternative energy projects approved under Proposition 39 (Year 5.) The Tentative Budget does not include Year 6 awards. ~~In the Governor's May Revise budget, the amount available is estimated at \$46.5 million.~~ The Governor's May Revise also proposes an ~~additional decrease of \$131.75.8~~ million system-wide for deferred maintenance, ~~and instructional equipment, and specified water conservation projects.~~ ~~The FY 2018-19 Tentative Budget does not reflect the estimated impact of these additional amounts, the funding allocation methodology, or required match. A budget will be developed pending confirmation of funding.~~

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COMPLIANCE

The Tentative Budget reflects all compliance with external standards, including but not limited to, GASB, other post-employment benefits (OPEB), the Education Code, Title 5 regulations, Full Time Faculty Obligation Number (FON), the 50% law, EPA funding, etc.

RECOMMENDATION

The Tentative Budget, as presented, was reviewed by the District-wide Committee on Administrative Services at its May ~~31~~10 and May 31, 2018 meeting, and by the Administrative Services Committee of the Board at its May ~~25~~24, 2018 meeting, and is recommended for approval by the Board.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES BY FUND

	2018-19 BUDGET	PERCENT OF TOTAL BUDGET
General Fund - Unrestricted (111)	162,788,522	48.3%
General Fund - Unrestricted Designated Infrastructure (113)	16,539,525	4.9%
General Fund - Unrestricted Designated (114)	9,241,933	2.7%
General Fund - Restricted (12x)	40,982,363	12.1%
Parking Services Fund (124)	3,226,533	1.0%
Health Services Fund (13x)	2,574,380	0.8%
Special Revenue Fund (CRM) (322)	164,053	0.0%
Child Development Fund (33x)	727,693	0.2%
Food Service Fund (52x)	114,779	0.0%
Internal Services Fund (6xx)	16,720,000	5.0%
Financial Aid Fund (74xx)	46,692,739	13.8%
Capital Projects Fund (4xx)	37,562,898	11.1%
Total All Funds	<u>337,335,418</u>	<u>100%</u>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY19**

ACCOUNT DESCRIPTION	RATE	2017-18 ADOPTION BUDGET	2017-18 PROJECTED ACTUALS	2018-19 TENTATIVE BUDGET	Change FY18 Adoption VS FY19 Tentative
BASIC ALLOCATION					
FY18=	2 Medium College @	\$ 4,257,904	8,403,018	8,515,808	
	1 Small College @	\$ 3,649,630	3,601,294	3,649,630	
FY19=	2 Medium College @	\$ 4,257,904		8,515,808	
	1 Small College @	\$ 3,649,630		3,649,630	
CREDIT FTES					
FY18=	26,027.61 FTES @	\$ 5,072	130,287,642	132,007,001	
FY19=	25,900 FTES @	\$ 5,072		131,359,787	
NON CREDIT FTES					
FY18=	72.23 FTES @	\$ 3,050	217,419	220,288	
FY19=	72 FTES @	\$ 3,050		220,288	
BASE ALLOCATION INCREASE (FY18)			4,039,200	4,243,321	
HOLD HARMLESS: New Funding Formula (FY19)				6,441,020	
FULL TIME FACULTY HIRING			0	1,549,122	
COLA (1.56%/2.71%)			2,035,879	2,197,699	
TOTAL GENERAL APPORTIONMENT			148,584,452	152,382,869	153,752,354 ^[a]
CURRENT YEAR ADJUSTMENT (Deficit)			-	-	-
PRIOR YEAR ADJUSTMENT (Recalc)			-	-	-
STATE MANDATED COST - BLOCK GRANT			-	-	-
PT FACULTY EQUITY COMP (Categorical Funds)			547,717	531,183	531,183
ENROLL FEE WAIVERS (2%)			-	-	-
LOTTERY PROCEEDS			3,764,690	3,764,690	3,764,690
LOTTERY PROCEEDS PRIOR YEAR			-	-	-
PT FACULTY OFFICE HOURS			-	-	-
PT FACULTY HEALTH INS			-	-	-
INTEREST INCOME			-	-	-
ENROLL FEES - LOC SH (2%)			-	-	-
NONRES TUITION - INTL			603,890	603,890	603,890
NONRES TUITION - DOM			1,131,013	1,131,013	1,131,013
OTHER LOCAL REVENUE			-	-	-
OTHER LOCAL REVENUE			-	-	-
TOTAL OTHER REVENUE			6,047,310	6,030,776	6,030,776
TOTAL GENERAL FUND UNRESTRICTED REV			154,631,762	158,413,645	159,783,130

FTES:

FY18 = 26,031 projected funded
FY19 = 25,972 projected funded

^[a] Includes Education Protection Act Funds (Prop 30).

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY19 TENTATIVE BUDGET ALLOCATION**

FY19 Tentative Revenue	159,783,130
Less: District-wide	(7,169,994)
Less: Utilities	(4,710,200)
Less: District Office (6.98% revenue) ^[b]	<u>(11,152,862)</u>
Available for Distribution	<u>136,750,074</u>

	Moorpark	Oxnard	Ventura	Total	
Class Schedule Delivery Allocation					
1) Unadjusted FTES (FY18 actual, includes NonResident)	11,524	4,988	9,833	26,345	
2) WSCH	172,860	74,827	147,494		
3) Productivity Factor	525	525	525		
4) FTEF	329	143	281		
5) FTEF adjustment	10	6	12		
6) less: Full Time positions (FTEF)	<u>(147)</u>	<u>(76)</u>	<u>(128)</u>	19,446,290	\$ 53,910,422
7) =Hourly FTEF @ ^[a]	\$ 53,153 192	73	165	8,748,528	\$ 22,868,866
8) Total Class Schedule Delivery Allocation	\$ 32,970,754	\$ 15,613,716	\$ 28,194,818	\$ 76,779,288	56.1%
9) Base Allocation	\$ 6,837,504	\$ 6,837,504	\$ 6,837,504	\$ 20,512,511	15.0%
10) <i>Adjusted FTES (FY18 actual)</i>	11,517 43.8%	4,988 19.0%	9,812 37.3%	26,317	
11) FTES Allocation	\$ 17,268,240	\$ 7,478,869	\$ 14,711,166	\$ 39,458,275	28.9%
12) Total Allocation FY19	\$ 57,076,498	\$ 29,930,088	\$ 49,743,488	\$ 136,750,074	100.0%
13) Campus FY18 Carryover	\$ 1,147,443	\$ 620,378	\$ 1,012,112	\$ 2,779,932	
14) FY19 Tentative Budget Allocation	\$ 58,223,941	\$ 30,550,466	\$ 50,755,600	\$ 139,530,006	

Assumptions

[a] FY19 average replacement cost.

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. For FY18, the DAC carryover is estimated to be \$225,459 for a total tentative budget of \$11,378,321

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

		2017-18 PROJECTED EXPENDITURES	2018-19 BUDGET
8000	REVENUES	<u>19,017,158</u>	<u>19,017,158</u>
1000 - 3000	SALARIES & BENEFITS	19,017,158	19,017,158
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	TRANSFERS IN/OUT	<u>-</u>	<u>-</u>
TOTAL BUDGETED EXPENDITURES		<u>19,017,158</u>	<u>19,017,158</u>

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY BY LOCATION
 GENERAL FUND (111) - UNRESTRICTED

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*
MOORPARK	55,907,004	55,907,004	58,223,941 *
OXNARD	30,258,436	30,258,436	30,550,466 *
VENTURA	49,313,277	49,313,277	50,755,600 *
DISTRICT ADM CENTER	11,008,953	11,008,953	11,378,321 *
DISTRICTWIDE SVCS	6,812,644	6,812,644	7,169,994
UTILITIES	4,193,500	4,193,500	4,710,200
INFRASTRUCTURE	-	-	-
TOTAL EXPENDITURES	<u>157,493,814</u>	<u>157,493,814</u>	<u>162,788,522</u>

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET	
1000 FACULTY SALARIES	59,332,887	59,043,524	59,560,096	36.6%	
2000 MANAGEMENT SALARIES	7,704,080	7,661,090	8,299,429	5.1%	
2000 CLASSIFIED SALARIES	25,651,494	25,743,094	26,535,246	16.3%	
3000 EMPLOYEE BENEFITS	<u>46,814,778</u>	<u>47,086,632</u>	<u>51,508,810</u>	<u>31.6%</u>	
SALARY & BENEFIT SUBTOTAL	139,503,239	139,534,339	145,903,581	89.6%	[a]
4000 SUPPLIES & MATERIALS	2,266,472	2,220,886	2,494,004	1.5%	
5000 OPERATING EXP	14,007,270	14,089,836	14,474,021	8.9%	
6000 CAPITAL OUTLAY	335,374	608,855	315,243	0.2%	
7000 TRANSFERS	101,770	101,770	(1,046,604)	-0.6%	
7999 CONTINGENCY	<u>1,279,689</u>	<u>938,129</u>	<u>648,276</u>	<u>0.5%</u>	
DIRECT EXPENDITURE SUBTOTAL	<u>17,990,575</u>	<u>17,959,476</u>	<u>16,884,941</u>	<u>10.4%</u>	
TOTAL EXPENDITURES	<u>157,493,814</u>	<u>157,493,814</u>	<u>162,788,522</u>	<u>100.0%</u>	

[a] Historical Salary & Benefit
 FY 11 - 84.1%
 FY12 - 85.5%
 FY13 - 85.7%
 FY14 - 86.1%
 FY 15 - 84.7%
 FY 16 - 85.6%
 FY 17 - 86.3%
 FY 18 proj - 88.6%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	25,491,357	25,217,273	25,570,960	43.9%
2000 MANAGEMENT SALARIES	2,071,911	2,098,070	2,071,125	3.6%
2000 CLASSIFIED SALARIES	7,958,361	7,954,979	8,460,109	14.5%
3000 EMPLOYEE BENEFITS	17,769,449	18,044,884	19,189,794	33.0%
SALARY & BENEFIT SUBTOTAL	53,291,077	53,315,207	55,291,988	95.0%
4000 SUPPLIES & MATERIALS	949,136	1,007,143	1,321,977	2.3%
5000 OPERATING EXP	1,852,997	2,025,273	2,040,949	3.5%
6000 CAPITAL OUTLAY	125,625	221,442	147,876	0.3%
7000 TRANSFERS	(886,676)	(886,676)	(896,676)	-1.5%
7999 CONTINGENCY	574,845	224,615	317,827	0.5%
DIRECT EXPENDITURE SUBTOTAL	2,615,927	2,591,797	2,931,953	5.0%
TOTAL BUDGETED EXPENDITURES	55,907,004	55,907,004	58,223,941	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	11,855,218	11,847,218	12,094,164	39.6%
2000 MANAGEMENT SALARIES	1,633,214	1,661,420	1,727,833	5.7%
2000 CLASSIFIED SALARIES	4,918,270	4,919,713	4,947,872	16.2%
3000 EMPLOYEE BENEFITS	<u>9,756,086</u>	<u>9,758,482</u>	<u>10,557,116</u>	<u>34.6%</u>
SALARY & BENEFIT SUBTOTAL	28,162,788	28,186,833	29,326,984	96.0%
4000 SUPPLIES & MATERIALS	602,737	574,906	554,130	1.8%
5000 OPERATING EXP	1,083,709	1,072,313	1,039,449	3.4%
6000 CAPITAL OUTLAY	91,358	97,870	78,540	0.3%
7000 TRANSFERS	(287,000)	(287,000)	(727,000)	-2.4%
7999 CONTINGENCY	<u>604,844</u>	<u>613,514</u>	<u>278,363</u>	<u>0.9%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>2,095,648</u>	<u>2,071,603</u>	<u>1,223,482</u>	<u>4.0%</u>
TOTAL BUDGETED EXPENDITURES	<u>30,258,436</u>	<u>30,258,436</u>	<u>30,550,466</u>	<u>100.0%</u>

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	21,986,311	21,979,033	21,894,972	43.1%
2000 MANAGEMENT SALARIES	1,981,018	1,989,036	2,339,114	4.6%
2000 CLASSIFIED SALARIES	8,114,419	8,104,458	8,304,334	16.4%
3000 EMPLOYEE BENEFITS	<u>15,424,082</u>	<u>15,422,940</u>	<u>17,178,037</u>	<u>33.8%</u>
SALARY & BENEFIT SUBTOTAL	47,505,830	47,495,468	49,716,458	98.0%
4000 SUPPLIES & MATERIALS	508,144	519,932	520,534	1.0%
5000 OPERATING EXP	1,392,097	1,390,243	1,479,669	2.9%
6000 CAPITAL OUTLAY	51,991	52,419	10,427	0.0%
7000 TRANSFERS	(144,785)	(144,785)	(971,488)	-1.9%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>1,807,447</u>	<u>1,817,809</u>	<u>1,039,142</u>	<u>2.0%</u>
TOTAL BUDGETED EXPENDITURES	<u>49,313,277</u>	<u>49,313,277</u>	<u>50,755,600</u>	<u>100.0%</u>

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,017,938	1,797,488	1,966,908	17.3%
2000 CLASSIFIED SALARIES	4,538,445	4,641,944	4,700,931	41.3%
3000 EMPLOYEE BENEFITS	<u>3,737,498</u>	<u>3,665,175</u>	<u>4,307,928</u>	<u>37.9%</u>
SALARY & BENEFIT SUBTOTAL	10,293,880	10,104,606	10,975,767	96.5%
4000 SUPPLIES & MATERIALS	175,150	87,600	83,150	0.7%
5000 OPERATING EXP	537,223	643,323	304,704	2.7%
6000 CAPITAL OUTLAY	2,700	173,424	14,700	0.1%
7000 TRANSFERS	-	-	-	0.0%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>715,073</u>	<u>904,347</u>	<u>402,554</u>	<u>3.5%</u>
TOTAL BUDGETED EXPENDITURES	<u>11,008,953</u>	<u>11,008,953</u>	<u>11,378,321</u>	<u>100.0%</u>

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	-	115,076	194,449	2.7%
2000 BOARD, COMMISSIONERS, OTHER	122,000	122,000	122,000	1.7%
3000 EMPLOYEE BENEFITS	<u>127,663</u>	<u>195,150</u>	<u>275,935</u>	<u>3.8%</u>
SALARY & BENEFIT SUBTOTAL	249,663	432,225	592,384	8.3%
4000 SUPPLIES & MATERIALS	31,305	31,305	14,213	0.2%
5000 OPERATING EXP	4,947,745	4,765,183	4,899,050 ^[1]	68.3%
6000 CAPITAL OUTLAY	63,700	63,700	63,700	0.9%
7000 TRANSFERS	1,420,231	1,420,231	1,548,560 ^[2]	21.6%
7999 CONTINGENCY	<u>100,000</u>	<u>100,000</u>	<u>52,086</u>	<u>0.7%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>6,562,981</u>	<u>6,380,419</u>	<u>6,577,610</u>	<u>91.7%</u>
TOTAL BUDGETED EXPENDITURES	<u>6,812,644</u>	<u>6,812,644</u>	<u>7,169,994</u>	<u>100.0%</u>

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,788,350
Insurance Premiums	\$ 1,100,000
Legal	\$ 300,000
Bank, Credit Card Charges & COTOP	\$ 300,000
Data Base Admin/Tech Implementation	\$ 210,000
Audits	\$ 165,000
Parking Online Admin	\$ 125,000
Health Insurance Broker	\$ 117,500
Districtwide Memberships	\$ 112,000
Board Election	\$ 110,000
Exec Management Search Costs	\$ 50,000
Collective Bargaining Costs (Reimb)	\$ 30,000
Districtwide Marketing Campaign	\$ 150,000
Other Miscellaneous Expense	<u>\$ 341,200</u>
Total	\$ 4,899,050

[2] Transfers in/out includes:

Campus Police Services	\$ 734,768
New Info Tech & Equip	\$ 350,000
College Work Study Match	\$ 208,792
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	<u>\$ 30,000</u>
Total	\$ 1,548,560

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED EXPENDITURES	2018-19 TENTATIVE BUDGET
5000 OPERATING EXP	4,193,500	4,193,500	4,710,200
DIRECT EXPENDITURE SUBTOTAL	4,193,500	4,193,500	4,710,200
TOTAL BUDGETED EXPENDITURES	4,193,500	4,193,500	4,710,200

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

DESIGNATED RESERVES

	<u>2017-18 ADOPTION BUDGET</u>	<u>2017-18 TENTATIVE BUDGET</u>
Board Designated		
State Required Minimum 5%	9,281,823	9,428,499
Revenue Shortfall Contingency	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000
Energy Efficiency	1,400,000	1,400,000
	<u>16,681,823</u>	<u>16,828,499</u>

Note: The Board has designated reserves to address infrastructure and one-time expenditure needs.

For Tentative Budget, the unallocated reserve is not listed. Once the 2017-18 fiscal year is closed, the unallocated reserve will be included in the Adoption Budget.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED	2018-19 BUDGET
8000 REVENUES	<u>2,059,300</u>	<u>2,059,300</u>	<u>2,059,300</u> [a]
TOTAL RESOURCES	2,059,300	2,059,300	2,059,300
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	4,238	-
3000 EMPLOYEE BENEFITS	<u>-</u>	<u>400</u>	<u>-</u>
SALARY & BENEFIT SUBTOTAL	-	4,638	-
4000 SUPPLIES & MATERIALS	1,333,335	1,328,697	1,367,713
5000 OTHER OPERATING EXP	7,789,157	7,789,157	7,367,059
6000 CAPITAL OUTLAY	5,669,728	5,669,728	5,231,709
7000 TRANSFERS IN/OUT	<u>1,688,357</u>	<u>1,688,357</u>	<u>2,573,044</u>
TOTAL BUDGETED EXPENDITURES	<u>16,480,577</u>	<u>16,480,577</u>	<u>16,539,525</u>

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE
 FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	2,746,575	-	2,746,575	-
15221	MC	Library Materials & Databases	513,145	-	513,145	-
15222	MC	Inst & Non Inst Equip	1,242,926	-	1,242,926	-
15223	MC	Tech Hardware & Software	784,487	-	784,487	-
15224	MC	Other	3,074,110	-	3,074,110	-
25220	OC	Sch Maint & Capital Furniture	1,724,378	-	1,724,378	-
25221	OC	Library Materials & Databases	205,333	-	205,333	-
25222	OC	Inst & Non Inst Equip	588,629	-	588,629	-
25223	OC	Tech Hardware & Software	801,886	-	801,886	-
25224	OC	Other	1,182,288	-	1,182,288	-
35031	VC	Contingency	730,304	-	730,304	-
35220	VC	Sch Maint & Capital Furniture	821,064	-	821,064	-
35221	VC	Library Materials & Databases	103,905	-	103,905	-
35222	VC	Inst & Non Inst Equip	392,878	-	392,878	-
35223	VC	Tech Hardware & Software	217,947	-	217,947	-
35224	VC	Other	1,107,234	-	1,107,234	-
75224	DAC	Other	302,436	-	302,436	-
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			16,539,525	-	16,539,525	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED	2018-19 TENTATIVE BUDGET
8000 REVENUES	<u>5,130,454</u>	<u>5,139,304</u>	<u>3,323,262</u>
1000 FACULTY SALARIES	7,812	7,812	7,812
2000 MANAGEMENT SALARIES	120,988	120,988	101,465
2000 CLASSIFIED SALARIES	908,153	929,884	1,152,262
3000 EMPLOYEE BENEFITS	<u>439,611</u>	<u>443,314</u>	<u>567,115</u>
SALARY & BENEFIT SUBTOTAL	1,476,564	1,501,998	1,828,654
4000 SUPPLIES & MATERIALS	418,283	397,947	274,101
5000 OTHER OPERATING EXP	3,442,786	3,472,380	1,649,966
6000 CAPITAL OUTLAY	4,986,437	4,902,296	4,813,248
7000 TRANSFERS IN/OUT	<u>4,122,210</u>	<u>4,212,610</u>	<u>675,964</u>
TOTAL EXPENDITURES	<u>14,446,280</u>	<u>14,487,231</u>	<u>9,241,933</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2017-18 ADOPTION BUDGET	2017-18 PROJECTED	2018-19 TENTATIVE BUDGET
8000 REVENUES	5,130,454	5,139,304	2,882,137
1000 FACULTY SALARIES	7,812	7,812	7,812
2000 MANAGEMENT SALARIES	120,988	120,988	101,465
2000 CLASSIFIED SALARIES	908,153	929,884	1,152,262
3000 EMPLOYEE BENEFITS	439,611	443,314	567,115
SALARY & BENEFIT SUBTOTAL	1,476,564	1,501,998	1,828,654
4000 SUPPLIES & MATERIALS	418,283	397,947	274,101
5000 OTHER OPERATING EXP	3,442,786	3,472,380	1,649,966
6000 CAPITAL OUTLAY	4,986,437	4,902,296	4,874,559
7000 TRANSFERS IN/OUT	4,122,210	4,212,610	675,964
TOTAL EXPENDITURES	14,446,280	14,487,231	9,303,244

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
12909	MC	Zoo Operations	770,137	180,500	314,326	636,311
15002	MC	Civic Center	-	85,000	85,000	-
15004	MC	Indirect Cost Recovery	7,351	35,000	28,202	14,149
15010	MC	Leases	5,000	-	5,000	-
15024	MC	Proctoring/Testing Fees	16,115	4,000	16,794	3,321
15026	MC	Bookstore Lease	210,547	395,000	57,000	548,547
15104	MC	Volleyball	3,140	3,000	5,936	204
15106	MC	Basketball	4,386	7,000	10,000	1,386
15109	MC	Football	5,000	-	4,989	11
15110	MC	Baseball Camp	1,400	-	-	1,400
1512x	MC	Community Services	5,855	4,000	9,855	-
15200	MC	International Students	192,996	185,000	277,337	100,659
22073	OC	Foundation support	15,469	241,689	241,689	15,469
22147	OC	CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center (non-instructional)	786	103,000	102,000	1,786
24461	OC	Auto Body	7,694	200	1,000	6,894
24510	OC	Dental Hygiene	43,948	36,000	31,581	48,367
24528	OC	Fire Academy-CPAT	130,304	45,000	44,952	130,352
24565	OC	EMT Skills Testing	12,504	10,000	7,114	15,390
24567	OC	State Fire Training	4,369	8,000	8,000	4,369
25002	OC	Civic Center	374,977	150,000	59,257	465,720
25004	OC	Indirect Cost Recovery	512,556	40,250	60,000	492,806
25010	OC	Leases	146,443	39,000	30,000	155,443
25023	OC	College Improvement Fund	48,909	-	30,810	18,099
25024	OC	Proctoring/Testing Fees	3,947	500	3,947	500
25026	OC	Bookstore Lease	268,421	136,000	118,350	286,071
25027	OC	All College Day	5,140	-	3,000	2,140
25030	OC	University Transfer & Career Day	9	-	-	9
25031	OC	Contingency	83,764	-	5,000	78,764
25200	OC	International Students	15,663	-	-	15,663
25201	OC	CC Foundation Smog Ref & Tech	3,587	12,000	12,000	3,587
35002	VC	Civic Center	-	271,000	271,000	-
35004	VC	Indirect Cost Recovery	326,732	35,000	205,000	156,732
3501x	VC	Leases	72,933	114,920	120,983	66,870
35023	VC	Athletic Advertising	38,548	30,000	68,548	-
35024	VC	Testing Fees	3,728	5,000	8,728	-
35026	VC	Bookstore Lease	1,156,376	322,000	931,710	546,666
35200	VC	International Students	101,460	60,000	7,500	153,960
38709	VC	COV Superior Court Training	8,424	30,000	38,424	-
38710	VC	Farm Bureau of Ventura County	-	3,450	3,450	-
53001	DWS	District Economic Development Office	649,789	-	649,789	-
54001	DWS	Contract Education	-	10,000	10,000	-
54019	DWS	CA Employment Training Panel	-	88,090	88,090	-
72067	DAC	District Office Building	50,088	270,570	270,570	50,088
75004	DAC	Indirect Cost Recovery	536,091	-	10,000	526,091
81009	DWS	Financial Aid Administrative Allowance	-	120	120	-
82123	DWS	Remote Registration	103,786	-	103,786	-
82130	DWS	Emergency Preparedness	4,832,848	-	4,832,848	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	115,626	89,000	55,000	149,626
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			11,596,854	3,045,289	9,303,244	3,342,899

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Proj Actual 2017-18	Budget 2018-19	Proj Actual 2017-18	Budget 2018-19	Proj Actual 2017-18	Budget 2018-19
BEGINNING BALANCE	272,904	218,535	71,434	159,017	344,338	377,552
REVENUES						
Parking Fees - Permits	677,304	675,000	209,292	207,000	886,596	882,000
Parking Fees - Permits BOGW	467,778	465,000	-	-	467,778	465,000
Parking Fees - Daily/Coin	778,653	778,000	-	-	778,653	778,000
Parking and Traffic Fines	286,642	290,000	-	-	286,642	290,000
Other Local Revenues/Fees	466	500	-	-	466	500
Interfund Transfer In from General Fund	654,768	734,768	-	-	654,768	734,768
TOTAL REVENUES	2,865,611	2,943,268	209,292	207,000	3,074,903	3,150,268
TOTAL FUNDS AVAILABLE	3,138,515	3,161,803	280,726	366,017	3,419,241	3,527,820
EXPENDITURES						
Classified Salaries	1,674,950	1,704,113	-	-	1,674,950	1,704,113
Employee Benefits	860,017	1,005,066	-	-	860,017	1,005,066
Supplies and Materials	48,920	38,145	-	-	48,920	38,145
Operating Expenditures	325,488	278,910	-	-	325,488	278,910
Capital Outlay	10,605	300	-	-	10,605	300
Interfund Transfer Out - [a]	-	-	121,709	200,000	121,709	200,000
TOTAL EXPENDITURES	2,919,980	3,026,533	121,709	200,000	3,041,690	3,226,533
PROJECTED ENDING BALANCE	218,535	135,269	159,017	166,017	377,552	301,286

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	1,639,741	1,605,461	770,603	756,548	1,010,550	528,281	4,694,160	4,163,556
REVENUES								
State Mandated Costs-Block Grant	97,246	96,000	47,000	45,000	88,118	89,000	232,364	230,000
Student Health Fees	717,677	670,000	318,810	301,000	590,342	617,000	1,626,829	1,588,000
Other Student Charges	46,695	40,000	23,909	20,000	36,022	34,000	106,626	94,000
Other Income	1,740	4,500	872	1,000	5,081	5,000	7,693	10,500
TOTAL REVENUES	863,358	810,500	390,591	367,000	719,563	745,000	1,973,512	1,922,500
EXPENDITURES								
Academic Salaries	136,371	136,371	91,161	93,839	123,910	119,910	351,442	350,120
Classified Salaries	357,033	488,266	103,705	106,910	336,002	332,319	796,740	927,495
Employee Benefits	225,934	290,191	106,602	116,935	296,028	313,150	628,565	720,276
Supplies & Materials	51,804	44,590	34,021	30,191	76,592	53,000	162,417	127,781
Operating Expenses	122,096	116,246	67,704	66,609	353,600	258,000	543,400	440,855
Capital Outlay	4,400	2,400	1,452	1,452	15,700	4,000	21,552	7,852
TOTAL EXPENDITURES	897,639	1,078,064	404,645	415,936	1,201,832	1,080,380	2,504,116	2,574,380
OPERATING SURPLUS(DEFICIT)	(34,280)	(267,564)	(14,055)	(48,936)	(482,269)	(335,380)	(530,604)	(651,880)
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	1,605,461	1,337,897	756,548	707,612	528,281	192,901	4,163,556	3,511,677

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2017-2018 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET

	OXNARD	
	Projected 2017-18	Budget 2018-19
BEGINNING BALANCE	121,293	156,597
REVENUES		
Food Sales	168,294	157,000
Catering Sales	25,473	17,000
Interfund Transfer In	-	-
TOTAL REVENUES	193,767	174,000
TOTAL FUNDS AVAILABLE	315,060	330,597
EXPENDITURES		
Classified Salaries	9,194	7,373
Employee Benefits	1,076	6,338
Students	7,870	7,122
Supplies and Materials	723	1,800
Operating Expenditures	14,600	16,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	125,000	125,000
TOTAL EXPENDITURES	158,463	164,053
PROJECTED ENDING BALANCE	156,597	166,544 *

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CHILD CARE CENTER FUND*
FUNDS 33X

	MOORPARK		VENTURA		TOTAL	
	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	258,138	304,803	43,951	39,686	302,089	344,488
REVENUES						
Child Care Tax Bailout Apportionment	32,606	32,000	32,606	32,103	65,212	64,103
Child Care Fees	364,266	360,000	242,481	263,000	606,747	623,000
Child Care Fees-paid by grants/aid	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	17,187	25,000	17,187	25,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	396,872	392,000	292,274	320,103	689,146	712,103
EXPENDITURES						
Classified Salaries	231,534	239,409	211,024	241,932	442,558	481,342
Employee Benefits	101,190	114,857	74,034	87,634	175,223	202,491
Supplies & Materials	7,135	13,500	7,452	10,000	14,587	23,500
Operating Expenses	10,348	15,050	4,030	5,310	14,378	20,360
Non Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	350,207	382,816	296,540	344,876	646,747	727,693
OPERATING INCOME (LOSS)	46,665	9,184	(4,265)	(24,773)	42,399	(15,590)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	51,000	-	51,000
TOTAL NON OPERATING REV// (EXP)	-	-	-	51,000	-	51,000
NET CHANGE IN BALANCE	46,665	9,184	(4,265)	26,227	42,399	35,410
ENDING FUND BALANCE	304,803	313,987	39,686	65,912	344,488	379,899

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19	Projected 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	320,369	356,819	476,573	509,283	143,725	136,812	940,667	1,002,914
REVENUE								
Vending Commission	47,330	40,000	16,044	23,000	29,854	25,000	93,228	88,000
Other local income (Coke bonus pymt)	16,667	16,667	16,667	16,667	16,667	16,667	50,000	50,001
TOTAL REVENUE	63,997	56,667	32,710	39,667	46,521	41,667	143,228	138,001
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	5,547	8,139	-	-	10,256	8,139	15,802	16,278
Supplies & Materials	2,000	3,000	-	-	1,818	23,501	3,818	26,501
Operating Expenses	-	2,000	-	-	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	7,547	13,139	-	-	12,074	31,640	19,621	44,779
OPERATING INCOME (LOSS) – FOODSERVICE	56,450	43,528	32,710	39,667	34,447	10,027	123,607	93,222
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	(20,000)	(20,000)	-	(50,000)	(41,360)	-	(61,360)	(70,000)
TOTAL NON OPERATING EXPENSES	20,000	20,000	-	50,000	41,360	-	61,360	70,000
NET CHANGE IN BALANCE	36,450	23,528	32,710	(10,333)	(6,913)	10,027	62,247	23,222
ENDING FUND BALANCE	356,819	380,347	509,283	498,950	136,812	146,839	1,002,914	1,026,136

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	Projected 2017-18	Budget 2018-19
BEGINNING BALANCE	1,186,897	1,235,381
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,261,897	1,310,381
EXPENDITURES		
SELF-INSURANCE COSTS	24,590	75,000
SETTLEMENTS	1,926	65,000
ENDING BALANCE	1,235,381	1,170,381

FUND 612 - RETIREE HEALTH PAYMENT POOL

	Projected 2017-18	Budget 2018-19
BEGINNING BALANCE	2,896,601	3,297,738
REVENUES	401,137	-
EXPENDITURES	-	-
ENDING BALANCE	3,297,738	3,297,738

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	Projected 2017-18	Budget 2018-19
BEGINNING LIABILITY	725,408	752,250
INSTRUCTIONAL EXPENSE/BANKING	206,256	206,000
USAGE	(179,414)	(179,000)
ENDING LIABILITY	752,250	779,250

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	Projected 2017-18	Budget 2018-19
BEGINNING BALANCE	128,313	128,313
TRANSFER IN (from all funds as fringe benefit %)	15,247,100	16,957,000
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	15,247,100	16,580,000
misc	-	-
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	128,313	505,313

Total Liability is \$210.3 million as of the October 2016 actuarial study.

Balance of the Irrevocable trust is \$18.7 million as January 31, 2017

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	CARE	EOPS	FTSSG	CCCG	PELL	SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	448	-	448
REVENUES										
Federal Income	-	-	-	-	-	36,100,000	594,699	-	2,890,000	39,584,699
State Income	3,928,000	111,468	183,949	2,019,350	865,154	-	-	-	-	7,107,920
Local Income	-	-	-	-	-	-	-	120	-	120
TOTAL REVENUES	3,928,000	111,468	183,949	2,019,350	865,154	36,100,000	594,699	120	2,890,000	46,692,739
TOTAL FUNDS AVAILABLE	3,928,000	111,468	183,949	2,019,350	865,154	36,100,000	594,699	568	2,890,000	46,693,187
EXPENDITURES & OTHER OUTGO										
Transfers Out	-	-	-	-	-	-	-	120	-	120
Student Financial Aid	3,928,000	111,468	183,949	2,019,350	865,154	36,100,000	594,699	-	2,890,000	46,692,619
TOTAL EXPENDITURES & OTHER OUTGO	3,928,000	111,468	183,949	2,019,350	865,154	36,100,000	594,699	120	2,890,000	46,692,739
ENDING FUND BALANCE	-	-	-	-	-	-	-	448	-	448

(Does not include BOG Waivers)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-19 TENTATIVE BUDGET
 GENERAL FUND- RESTRICTED

FUND 12x BY MAJOR OBJECT

	2017-18 ADOPTION BUDGET	2018-19 TENTATIVE BUDGET
	<u> </u>	<u> </u>
8000 REVENUES	<u>46,114,049</u>	<u>40,981,794</u>
1000 FACULTY SALARIES	7,188,094	6,333,760
2000 CLASSIFIED SALARIES	12,374,255	11,949,211
3000 EMPLOYEE BENEFITS	<u>7,446,033</u>	<u>7,822,281</u>
SALARY & BENEFIT SUBTOTAL	27,008,382	26,105,252
4000 SUPPLIES & MATERIALS	4,828,571	4,694,958
5000 OTHER OPERATING EXP	9,051,110	4,334,717
6000 CAPITAL OUTLAY	2,942,240	1,735,525
7000 TRANSFERS IN/OUT	<u>2,294,035</u>	<u>4,111,911</u>
TOTAL BUDGETED EXPENDITURES	<u>46,124,338</u>	<u>40,982,363</u>
Net Change Fund Balance		(570)
Beginning Fund Balance		369,117
Ending Fund Balance		368,547

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND - RESTRICTED EXPENDITURES

FUND	DESCRIPTION	2018-19 TENTATIVE BUDGET					2017-18
		MC	OC	VC	DW	TOTAL	ADOPTION BUDGET
121	State Categorical Funds	9,344,334	6,272,072	9,704,659	65,745	25,386,810	24,378,853
125	Other State Grants	1,801,840	1,738,919	2,145,729	334,508	6,020,996	5,968,959
126	Federal and Local Grants	342,153	4,422,510	156,317	48,008	4,968,988	9,941,823
127	Contracts	-	205,921	-	-	205,921	285,921
128X	Restricted Lottery & IELM	1,415,266	574,792	1,487,424	-	3,477,482	4,751,126
129	Other Restricted	255,574	232,086	310,452	124,053	922,165	797,656
TOTAL GENERAL FUND RESTRICTED		13,159,167	13,446,300	13,804,581	572,315	40,982,363	46,124,338

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND- RESTRICTED (STATE CATEGORICAL) EXPENDITURES

FUND 121

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTALS
x6001	CARE	41,220	244,808	78,780	-	364,808
x6002	DSPS	1,032,633	550,281	1,027,433	-	2,610,347
x6003	EOPS	560,191	1,016,158	816,103	-	2,392,452
x6009	Excess College Effort - DSPS	57,549.79	4,095.25	113,132.84	-	174,778
x6038	TANF	37,777	49,844	46,871	-	134,492
x6111	BFAP-SFAA	362,375	293,495	439,980	-	1,095,850
x6414	SSSP 17-18 (Carryforward)	86,485	106,504	460,164	-	653,153
x6514	SSSP 18-19	2,150,053	1,323,319	1,941,764	-	5,415,136
x6415	Student Equity 17-18 (Carryforward)	369,868	63,198	437,483	-	870,549
x6515	Student Equity 18-19	768,695	705,509	783,037	-	2,257,241
x7010	Perkins IV Title I Part C	241,248	181,170	304,051	-	726,469
x7041	CalWORKS	189,795	264,034	245,745	-	699,574
x7101	Perkins IV Transitions	39,512	39,512	39,512	-	118,536
x7501	Strong Workforce Program Local FY17 (Carryforward)	540,183	48,323	-	-	588,506
x7502	Strong Workforce Program Local FY18 (Carryforward)	616,766	322,404	870,207	-	1,809,377
x7503	Strong Workforce Program Local FY19	1,005,869	415,583	955,576	-	2,377,028
x7601	Strong Workforce Program Regional Share 16-17 (Carryforward)	165,567	140,944	160,952	-	467,463
x7602	Strong Workforce Program Regional Share 17-18 (Carryforward)	454,731	250,731	250,731	-	956,193
x8118	Hunger Free Campus FY18	19,242	11,053	13,160	-	43,455
x8121	Veteran Resource Center FY18	54,792	39,692	76,479	-	170,963
x8237	ESL/Basic Skills 17-18 (Carryforward)	285,346	59,500	333,038	-	677,884
x8238	ESL/Basic Skills 18-19	264,437	141,915	310,459	-	716,811
86129	Staff Diversity 16-17 (Carryforward)	-	-	-	15,745	15,745
86029	Staff Diversity 17-18 (Carryforward)	-	-	-	50,000	50,000
TOTAL STATE CATEGORICAL FUNDS		9,344,334	6,272,072	9,704,659	65,745	25,386,810

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND- RESTRICTED (STATE GRANTS) EXPENDITURES

FUND 125

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
53055	CA Apprenticeship Initiative	-	-	-	334,508	334,508
16116	Technical Assistance Provider COE Labor Market Research 17-18	70,000	-	-	-	70,000
x6303	Full Time Student Success Grant 17-18 (Carryforward)	5,500	97,200	89,800	-	192,500
x6304	Full Time Student Success Grant 18-19	474,050	650,750	702,050	-	1,826,850
x6501	Community College Completion Grant FY18	36,000	56,250	164,429	-	256,679
x6502	Community College Completion Grant FY19	188,100	135,375	285,000	-	608,475
x7054	Foster and Kinship Care Education (FKCE)	-	120,817	122,709	-	243,526
x7701	Self Employment Pathways GIG Grant	14,572	15,000	-	-	29,572
x7721	SCCRC Culinary Arts FY18	6,000	4,243	-	-	10,243
x8341	Basic Skills & Student Outcomes Transformation Grant	953,899	640,075	650,771	-	2,244,745
x8702	Prop. 39 Clean Energy Work Program Grant	-	3,059	46,970	-	50,029
x8707	CTE Data Unlocked	15,374	16,150	50,000	-	81,524
18709	CCC Maker Implementation FY18	18,345	-	-	-	18,345
18712	Biotech Supply Chain Project FY18	20,000	-	-	-	20,000
38801	Education Futures Initiative	-	-	30,000	-	30,000
38721	Career Strategist Budget Project FY18	-	-	4,000	-	4,000
TOTAL STATE GRANT FUNDS		1,801,840	1,738,919	2,145,729	334,508	6,020,996

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
GENERAL FUND- RESTRICTED (OTHER GRANTS AND CONTRACTS) EXPENDITURES

FUND 126 (GRANTS)

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x7214	CSUCI Project ALAS Yr 4	26,416	37,281	22,412	-	86,109
x7215	CSUCI Project ALAS Yr 5	41,269	54,656	33,960	-	129,885
x7412	CSUCI Project Promesas Yr 2	-	22,044	6,520	-	28,564
x7413	CSUCI Project Promesas Yr 3	-	32,000	32,000	-	64,000
x8403	CA Early Childhood Mentor Program	5,834	967	-	-	6,801
x8604	CDE-CA Career Pathways Trust Round 2 Yr 1	126,412	136,188	14,989	-	277,589
x8605	CDE-CA Career Pathways Trust Round 2 Yr 2	82,826	66,686	36,296	-	185,808
17217	CSUN Project AIMS2 Yr 2	9,395	-	-	-	9,395
17218	CSUN Project AIMS2 Yr 3	50,000	-	-	-	50,000
27151	Project Adelante Yr 1	-	105,531	-	-	105,531
27152	Project Adelante Yr 2	-	93,753	-	-	93,753
27153	Project Adelante Yr 3	-	392,794	-	-	392,794
27154	Project Adelante Yr 4	-	649,824	-	-	649,824
27185	Project Acabado Yr 1	-	402,842	-	-	402,842
27186	Project Acabado Yr 2	-	840,039	-	-	840,039
27187	Project Acabado Yr 3	-	1,199,853	-	-	1,199,853
28111	Upward Bound Yr 1	-	124,116	-	-	124,116
28112	Upward Bound Yr 2	-	263,937	-	-	263,937
53050	WIOA II	-	-	-	48,008	48,008
38321	NSF (ATE) Guitar Project Yr 2	-	-	10,140	-	10,140
TOTAL GRANT FUNDS		342,153	4,422,510	156,317	48,008	4,968,988

FUND 127 (CONTRACTS)

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTAL
26012	State Dept of Rehabilitation - Workability III	-	205,921	-	205,921
TOTAL CONTRACT FUNDS		-	205,921	-	205,921

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- RESTRICTED

FUNDS 128XX

FUND 1280X - RESTRICTED LOTTERY (INSTRUC'L SUPPLIES & MATERIALS) - NEW AND CARRYFORWARD

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTALS
VAR	Restricted Lottery (includes c/f of \$0.734 MM)	1,264,472	-	-	1,264,472
VAR	Restricted Lottery (includes c/f of \$0.188 MM)	-	417,870	-	417,870
VAR	Restricted Lottery (includes c/f of \$1.033 MM)	-	-	1,484,751	1,484,751
	TOTAL RESTRICTED LOTTERY FUNDS	1,264,472	417,870	1,484,751	3,167,093

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

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTALS
VAR	Instructional Equipment & Library Materials	150,794	156,922	2,673	310,389
	TOTAL IELM FUNDS	150,794	156,922	2,673	310,389

TOTAL ALL 128XX FUNDS	1,415,266	574,792	1,487,424	3,477,482
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

FUND 129

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x6005	Veterans	2,266	5,039	3,140	-	10,445
x6006	College Work Study (Federal)	253,308	227,047	307,313	-	787,667
81009	Financial Aid Admin Allowance	-	-	-	124,053	124,053
TOTAL OTHER FUNDING		255,574	232,086	310,452	124,053	922,165

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

		2017-18 ADOPTION BUDGET	2018-19 TENTATIVE BUDGET
		<u> </u>	<u> </u>
8000	REVENUES	<u>9,517,171</u>	<u>9,517,171</u>
1000	FACULTY SALARIES	-	-
2000	CLASSIFIED SALARIES	-	-
3000	EMPLOYEE BENEFITS	-	-
	SALARY & BENEFIT SUBTOTAL	-	-
4000	SUPPLIES & MATERIALS	47,467	73,188
5000	OTHER OPERATING EXP	349,012	559,382
6000	CAPITAL OUTLAY	33,829,393	33,437,075
7000	TRANSFERS IN/OUT	<u>1,875,827</u>	<u>3,493,253</u>
	TOTAL BUDGETED EXPENDITURES	<u>36,101,699</u>	<u>37,562,898</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DWS	TOTAL
412	State Scheduled Maintenance	1,823,142	994,541	2,069,808	-	4,887,492
413	Proposition 39 Year 5	-	-	59	-	59
415	Redevelopment Agency Funds	1,419,192	1,327,911	409,627	-	3,156,730
417	Non Res Student Capital Outlay Surchge	252,475	39,734	225,337	-	517,546
419	Locally Funded Projects	14,806,931	7,397,420	3,140,873	717,856	26,063,080
44x/451	New Info Tech/Equipment/Refresh	300,000	129,015	-	628,615	1,057,630
43XX	Measure S Bond Projects	489,813	1,253	1,389,296	-	1,880,362
TOTAL CAPITAL PROJECTS		19,091,553	9,889,875	7,235,000	1,346,471	37,562,898

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018 - 2019 TENTATIVE BUDGET
CAPITAL PROJECTS FUND
FUND 412

STATE SCHEDULED MAINTENANCE PROJECTS

Scheduled Maintenance Projects Resources:

Scheduled Maintenance - State Allocation (100% State Prior Year)	4,604,848
Scheduled Maintenance - State Allocation (Prior Years)	141,322
Scheduled Maintenance - Local Funding (State Required Match)	141,322

TOTAL RESOURCES **4,887,492**

LOC	ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS						
MC	19514	FY 15 General Scheduled Maintenance	354,175	352,427	1,748	1,748
MC	19528-31	FY 16 General Scheduled Maintenance	1,200,000	1,176,278	23,722	23,722
MC	19532-34	FY 17 General Scheduled Maintenance	1,461,793	20,340	1,441,453	1,441,453
MC	19547-50	FY 18 General Scheduled Maintenance	500,000	143,780	356,220	356,220
OC	29520-22	FY 14 General Scheduled Maintenance	179,688	48,275	131,413	131,413
OC	29127, 291	FY 15 General Scheduled Maintenance	-	-	-	-
OC	29528-45,	FY 16 General Scheduled Maintenance	352,257	92,361	259,896	259,896
OC	29533-38	FY 17 General Scheduled Maintenance	490,655	13,075	477,580	477,580
OC	29547-49	FY 18 General Scheduled Maintenance	153,112	27,460	125,652	125,652
VC	39491	Ongoing Campus Facility Improvements	180,625	165,051	15,574	15,574
VC	39522-25	FY 14 General Scheduled Maintenance	146,698	11,041	135,657	135,657
VC	39514-21	FY 15 General Scheduled Maintenance	359,000	356,206	2,794	2,794
VC	39528-36	FY 16 General Scheduled Maintenance	976,000	801,058	174,942	174,942
VC	39538-42	FY 17 General Scheduled Maintenance	1,200,000	-	1,200,000	1,200,000
VC	39547-48	FY 18 General Scheduled Maintenance	540,841	-	540,841	540,841
TOTAL SCHEDULED MAINTENANCE PROJECTS			8,094,844	3,207,352	4,887,492	4,887,492

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018 - 2019 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND
 FUND 413

STATE PROPOSITION 39 PROJECTS - YEAR 5

Proposition 39 Resources:	59
Proposition 39 Year 5 - Carryforward	
TOTAL RESOURCES	59

LOC	ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
VC	39543	Proposition 39 - Year 5	331,258	331,199	59	59
TOTAL PROP 39 PROJECTS			331,258	331,199	59	59

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL PROJECTS FUND
FUNDS 415 AND 417

REDEVELOPMENT AGENCY PROGRAMS & NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

ORG	LOC	PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2018-2019 PROJECT BUDGET
REDEVELOPMENT AGENCY FUNDS-FUND 415						
19006	MC	Former City of Moorpark RDA (1 project area)	290,977	-	290,977	290,977
19007	MC	Former City of Simi Valley RDA (9 project areas)	1,097,544	-	1,097,544	1,097,544
19008	MC	Former City of Thousand Oaks/Newbury Park Rd RDA (4 project areas)	30,671	-	30,671	30,671
29009	OC	Former Camarillo Corridor RDA (1 project area)	287,654	-	287,654	287,654
29010	OC	Former Port Hueneme RDA (5 project areas)	80,082	-	80,082	80,082
29015	OC	Former CSU Channel Islands RDA	37,111	-	37,111	37,111
29016	OC	Former Oxnard RDA (7 project areas)	923,064	-	923,064	923,064
39011	VC	Former San Buenaventura RDA (5 project areas)	111,615	-	111,615	111,615
39012	VC	Former Piru Earthquake Recovery RDA (1 project area)	31,278	-	31,278	31,278
39013	VC	Former Santa Paula RDA (1 project area)	158,983	-	158,983	158,983
39014	VC	Former Fillmore RDA (2 project areas)	56,130	-	56,130	56,130
39015	VC	Former Ojai RDA (2 project areas)	51,621	-	51,621	51,621
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS			3,156,731	-	3,156,730	3,156,730
NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417						
19001	MC	Capital Outlay Surcharge	178,475	74,000	252,475	252,475
29001	OC	Capital Outlay Surcharge	27,734	12,000	39,734	39,734
39001	VC	Capital Outlay Surcharge	185,337	40,000	225,337	225,337
SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE			391,546	126,000	517,546	517,546
TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY			3,548,277	126,000	3,674,276	3,674,276

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL PROJECTS FUND
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
19133	MC	Gym Renovation	10,127,689	7,572	10,120,116	10,120,116
19157	MC	Administration Building Renovation	338,742	158,613	180,129	180,129
19159	MC	Forum (AA-147) Renovation	116,706	53,606	63,100	63,100
19166	MC	Moorpark College Wayfinding	887,607	47,807	839,800	839,800
19177	MC	MC Performing Arts Improvements	514,890	370,942	143,948	143,948
19180	MC	Overflow Parking Lot Repairs Bid 427	35,000	3,586	31,414	31,414
19181	MC	Theater Lighting Replacement Phs 2	412,541	175,060	237,481	237,481
19186	MC	Football Stadium Lighting Replacement	480,000	6,427	473,573	473,573
19198	MC	Special Repairs & Site Improvement Phs 2	1,203,213	610,570	592,643	592,643
19218	MC	All Weather Access Project	40,000	4,112	35,888	35,888
19220	MC	M&O Office Renovation Project	100,000	-	100,000	100,000
19227	MC	MC Field Hockey Replacement	508,401	508,401	-	-
19228	MC	MC Prop 39 Year 5	76,775	53,720	23,055	23,055
19231	MC	Green Charge Networks	8,162	5,070	3,093	3,093
19233	MC	MC Snack Bar Repairs	23,803	12,200	11,603	11,603
19235	MC	MC Physical Science Wall Cabinets	21,120	20,120	1,000	1,000
19237	MC	MC Zoo Parrot Structure	50,000	-	50,000	50,000
19238	MC	MC Financial Aid Modular Renovation	147,600	43,322	104,278	104,278
19239	MC	MC AA Courtyard	40,000	21,647	18,353	18,353
19241	MC	MC Zoo Tiger Habitat	56,000	13,163	42,837	42,837
19242	MC	MC Communications Building Renovation (SWF)	42,060	26,918	15,142	15,142
19243	MC	MC Outdoor Kinesiology Classroom (SWF)	233,248	6,772	226,476	226,476
19458	MC	General Scheduled Maintenance	1,333,743	-	1,333,743	1,333,743
19985	MC	DW Parking 2018 MC	159,260	-	159,260	159,260
		SUBTOTAL MOORPARK PROJECTS	16,956,560	2,149,629	14,806,931	14,806,931

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND
 FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
29026	OC	Community Student Services Ctr (Suppl Bond funding)	20,275	14,441	5,834	5,834
29127	OC	LRC Renovation (Suppl Bond funding)	-	-	-	-
29403	OC	Unidentified Capital Project Org	3,566,471	-	3,566,471	3,566,471
29458	OC	General Scheduled Maintenance	492,481	-	492,481	492,481
29925	OC	Performing Arts Building Repair	3,200	2,740	460	460
29927	OC	Culinary Kitchen Floor OE 12	14,900	2,650	12,250	12,250
29928	OC	Black Box Upgrades	50,000	-	50,000	50,000
29929	OC	Gymnasium Scoreboard	50,000	-	50,000	50,000
29930	OC	Fire Warehouse	2,500,000	-	2,500,000	2,500,000
29939	OC	Marquee Project	360,150	338,743	21,407	21,407
29941	OC	Outdoor Lighting Upgrade	50,000	44,275	5,725	5,725
29943	OC	Gym Floor Refinishing	34,000	31,438	2,562	2,562
29944	OC	Fiber Backbone Upgrade	21,025	5,168	15,857	15,857
29945	OC	Carpet/Flooring Replacement Project	50,000	2,454	47,546	47,546
29946	OC	Campus Signage Project	20,000	18,932	1,068	1,068
29947	OC	Emergency Preparedness Technology	140,000	134,214	5,786	5,786
29948	OC	Biology Lab Remodel	580,000	45,797	534,203	534,203
29950	OC	OC Soccer Scoreboard	57,300	50,852	6,448	6,448
29952	OC	OC Lock Replacement	50,000	46,898	3,102	3,102
29953	OC	OC Prop 39 Yr 4 Lighting Upgrade	44,200	43,360	840	840
29954	OC	OC Prop 39 Yr 5	123,377	47,998	75,379	75,379
		SUBTOTAL OXNARD PROJECTS	8,227,379	829,960	7,397,419	7,397,419

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
CAPITAL PROJECTS FUND
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
39067	VC	Tree Trimming Project	85,080	84,880	200	200
39458	VC	General Scheduled Maintenance	830,039	-	830,039	830,039
39462	VC	Fire Alarm System	160,000	146,318	13,682	13,682
39530	VC	AEC Restrooms	144,833	140,176	4,657	4,657
39535	VC	Replace Part of CSC Roof SM & Local	42,745	41,613	1,132	1,132
39835	VC	ASC Repairs	27,500	10,908	16,592	16,592
39836	VC	Camarillo HVAC Repairs	54,600	-	54,600	54,600
39837	VC	MCW/MCE Chillers	65,000	2,583	62,417	62,417
39838	VC	ELC-Testing Center	260,000	11,373	248,627	248,627
39839	VC	CDC Relocation Project	97,323	-	97,323	97,323
39840	VC	SSC Offices Remodel	37,323	-	37,323	37,323
39920	VC	VC Office Renovations	143,530	135,219	8,311	8,311
39931	VC	East Parking Lot	77,476	25,089	52,388	52,388
39933	VC	Math/Science Building HVAC Renovation	336,647	276,658	59,989	59,989
39936	VC	Classroom Upgrades	91,294	79,150	12,144	12,144
39938	VC	Grounds Improvement Project	142,996	127,225	15,771	15,771
39939	VC	Tennis Courts Improvements	185,379	184,827	552	552
39940	VC	Maintenance Shop Remodel	145,000	64,062	80,938	80,938
39944	VC	West Field Improvements	180,544	170,207	10,337	10,337
39946	VC	Landscape Master Plan Update	22,860	9,396	13,464	13,464
39948	VC	Athletic Center Locker Room Upgrade	31,000	21,419	9,581	9,581
39957	VC	South Parking Lot	93,298	20,423	72,875	72,875
39959	VC	Wireless Upgrade Project	19,000	15,812	3,188	3,188
39961	VC	Pirates Plaza	623,000	147,633	475,367	475,367
39967	VC	Gym Office HVAC	277,190	242,131	35,059	35,059
39968	VC	AEC Snack Bar	27,507	23,067	4,440	4,440
39969	VC	Prop 39 Yr 4 LED Lighting	60,200	43,405	16,795	16,795
39971	VC	Prop 39 Yr 3 Local and SCE funding	52,767	38,004	14,763	14,763
39972	VC	VC SSC Chiller	64,684	-	64,684	64,684
39973	VC	VC LRC Chiller	215,316	68,257	147,059	147,059
39974	VC	VC ASC Grounds Project	50,000	44,515	5,485	5,485
39976	VC	AEC HVAC & Lobby Expansion	226,000	54,409	171,591	171,591
39977	VC	VC Small Gym Restrooms	197,446	188,071	9,375	9,375
39978	VC	VC Doors Project	76,000	16,153	59,847	59,847
39979	VC	VC Prop 39 Yr 5	117,831	42,360	75,471	75,471

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND
 FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
39980	VC	BCS/FA HVAC Repair	30,000	-	30,000	30,000
39985	VC	DW Parking 2018 VC	116,575		116,575	116,575
SUBTOTAL VENTURA PROJECTS			5,616,212	2,475,341	3,140,872	3,140,872

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND
 FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018-2019 PROJECT BUDGET
82130	DW	Emergency Preparedness	44,252	25,861	18,391	18,391
89073	DW	FSTA Cam Site Scheduled Maintenance/Landscape	467,202	10,533	456,670	456,670
89112	DW	Information Technology Security	846,378	667,551	178,827	178,827
89925	DW	Parking Maintenance Projects 2018	72,206	8,237	63,969	63,969
SUBTOTAL DISTRICT-WIDE PROJECTS			1,430,038	712,182	717,856	717,856
TOTAL CAPITAL OUTLAY PROJECTS			32,230,190	6,167,112	26,063,078	26,063,078

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT FUND
 FUNDS 44X AND 451

FUND	ORG	PROJECT DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	2018-2019 PROJECTED ENDING BALANCE	2018-2019 PROJECT BUDGET
441	19031	Technology Refresh/Equipment Replacement	803,241	-	503,241	300,000
443	29031	Technology Refresh/Equipment Replacement	129,015	-	-	129,015
445	39031	Technology Refresh/Equipment Replacement	-	-	-	-
447	79031	Technology Refresh/Equipment Replacement	280,429	-	55,429	225,000
448	82188	Information Technology Equipment	2,516	100,000	-	102,516
451	82174	New Information Technology Systems	34,780	250,000	-	284,780
451	89060	CashNet eMarket Implementation	1,788	-	-	1,788
451	89210	SIG Projects	7,114	-	-	7,114
451	89211	Cloud Project	1,139	-	-	1,139
451	89212	Banner 9 Form	6,278	-	-	6,278
TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT			1,266,301	350,000	558,671	1,057,630

VENTURA COMMUNITY COLLEGE DISTRICT
 2018-2019 TENTATIVE BUDGET
 FUNDS 43XX
 GENERAL OBLIGATION (MEASURE S)
 BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018 - 2019 PROJECT BUDGET
MOORPARK COLLEGE PROJECTS					
19058	LRTC Construction Costs (Suppl to State Funds)	5,413,926	5,413,926	-	-
19059	Child Development Center (Suppl to State Funds)	5,567,186	5,567,186	-	-
19101	Retire Capital Financing	1,748,690	1,748,690	-	-
19105	North Parking Lot Renovation	2,306,407	2,306,407	-	-
19110	EATM Storm Drain Project Engineering Study	1,112,261	1,112,261	-	-
19111	Maintenance Warehouse	1,040,464	1,040,464	-	-
19113	Track & Field Improvements	3,196,309	3,196,309	-	-
19115	Infrastructure/Electrical Systems Upgrades	8,470,920	8,470,920	-	-
19116	EATM Complex	13,097,391	13,097,391	-	-
19117	Health/Science Complex	14,835,573	14,835,573	-	-
19118	Library Renovation	6,767,272	6,767,272	-	-
19119	Academic Center	24,121,680	24,121,680	-	-
VAR	Projects On Hold/Abandoned	80,551	80,551	-	-
19122	Telephone Data Switch	1,494,847	1,494,847	-	-
19123	PE Facilities Renovation and Expansion	1,157,596	1,157,596	-	-
19125	Parking Structure	16,206,734	16,206,734	-	-
19132	Special Repairs	55,477	55,477	-	-
19133	Gym Renovation	1,257,319	769,264	488,055	488,055
19210	PE Office Annex	433,396	433,396	-	-
19212	Concrete Walkway Repairs	405,000	405,000	-	-
19300	Allocated/Not Designated Bond Interest	1,758	-	1,758	1,758
19302	Infrastructure/Piped Utility System Upgrades	1,221,510	1,221,510	-	-
19427	Replace/Repair Storm Drains	37,881	37,881	-	-
19446	Replace Fire Alarm Performing Arts	158,745	158,745	-	-
19502	Roofing Projects	1,170,000	1,170,000	-	-
	SUBTOTAL MOORPARK PROJECTS	111,358,895	110,869,083	489,813	489,813

VENTURA COUMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
FUNDS 43XX
GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018 - 2019 PROJECT BUDGET
OXNARD COLLEGE PROJECTS					
29026	Community Student Services Building (Suppl to COP)	1,930,934	1,930,934	-	-
29101	Retire Capital Financing	5,875,824	5,875,824	-	-
29108	North Campus Drive Parking Lot	4,026,138	4,026,138	-	-
29110	Track & Field Improvements	7,841,123	7,841,123	-	-
29111	Child Development Center Renovation	1,448,385	1,448,385	-	-
29115	Infrastructure/Electrical System Upgrades	2,905,950	2,905,950	-	-
VAR	Projects On Hold/Abandoned	71,906	71,906	-	-
29117	Performing Arts Classroom & Auditorium	16,469,252	16,469,252	-	-
29118	LRC Phone MDF Renovation	794,304	794,304	-	-
29119	Warehouse	1,314,996	1,314,996	-	-
29120	Student Services Center	27,721,826	27,721,826	-	-
29122	Telephone Data Switch	1,524,807	1,524,807	-	-
29123	Bookstore Renovation/Expansion	21,628	21,628	-	-
29124	LRC New Construction	22,031,663	22,031,663	-	-
29125	Gymnasium Remodel	990,845	990,845	-	-
29127	LRC Renovation	9,465,497	9,464,243	1,253	1,253
29132	Unallocated Special Repairs	37,426	37,426	-	-
29140	Dental Hygiene Expansion/Modernization	7,936,554	7,936,554	-	-
29201	Special Repairs - Concrete	26,110	26,110	-	-
29202	Special Repairs - Painting	14,500	14,500	-	-
29203	Special Repairs - Flooring	60,391	60,391	-	-
29204	Special Repairs - Plumbing	20,849	20,849	-	-
29205	Special Repairs - Electrical	35,190	35,190	-	-
29207	Special Repairs - Miscellaneous	18,392	18,392	-	-
29208	Auto Technology Renovation	1,353,301	1,353,301	-	-
29302	Infrastructure/Piped Utility System Upgrades	3,852,766	3,852,766	-	-
29303	Infrastructure/Improvements to Campus Site Finishes	116,405	116,405	-	-
29429	Re-Roof OE Building Class/Lab Bldgs. #12	129,343	129,343	-	-
29430	Re-Roof Buildings #7 & #8, Rec & Fire Tech	19,895	19,895	-	-
29431	Replace 4160 Electrical Campus wide	65,070	65,070	-	-
29432	Replace A/C Unit Building #12 OE	72,180	72,180	-	-
29433	Replace Boilers, Water Softeners Building #12 OE	8,833	8,833	-	-
29434	Replace HVAC Controls Buildings #6 & #12, PE & OE	12,210	12,210	-	-
29435	Replace Chem & Bio Vac Pump, Liberal Arts Building	16,983	16,983	-	-
29436	Replace Heaters Building #9 Auto Tech	16,484	16,484	-	-
29447	Replace Electrical Equipment Campus wide	83,997	83,997	-	-
29449	Building #12 Plumbing & Mitigation	29,834	29,834	-	-
29450	Replace Walkway Lighting Phs 2 Campus wide	15,104	15,104	-	-
89106	Fire Training Academy	241,521	241,521	-	-
SUBTOTAL OXNARD PROJECTS		118,618,416	118,617,162	1,253	1,253

VENTURA COUMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
FUNDS 43XX
GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2018 - 2019 PROJECT BUDGET
VENTURA COLLEGE PROJECTS					
39066	LRC Construction (Suppl to State Funds)	2,792,838	2,792,838	-	-
39068	LRC Secondary & Tertiary Effects	4,914,187	4,914,187	-	-
39082	Modernization APP, S & DP Buildings	4,737,158	4,737,158	-	-
39083	Modernization F Building Communications	413,472	413,472	-	-
39101	Retire Capital Financing	2,237,873	2,237,873	-	-
39105	Renovate Athletic Facilities	11,373,349	10,712,908	660,441	660,441
39109	VC Infrastructure Fire Road	28,317	28,317	-	-
39110	Applied Science Building	14,738,973	14,738,973	-	-
39111	M & O Renovation	5,833,659	5,220,790	612,869	612,869
39115	Infrastructure/Electrical Systems Upgrades	775,030	775,030	-	-
39116	Science Building Upgrades	180,780	180,780	-	-
39117	Renovate Theater Building	16,409,400	16,409,400	-	-
VAR	Projects On Hold/Abandoned	235,780	235,780	-	-
39120	General Purpose & High Tech Facility	46,045,654	46,045,654	-	-
39122	Telephone Data Switch	1,513,318	1,513,318	-	-
39126	Food Service Renovation	2,043,304	2,043,304	-	-
39128	Painting of H Building	12,910	12,910	-	-
39130	East Parking Lot Renovation	1,610,698	1,610,698	-	-
39140	Studio Arts H Building Modernization	5,987,900	5,876,677	111,223	111,223
39300	Allocated/Not Designated Bond Interest	4,763	-	4,763	4,763
39302	Infrastructure/Piped Utility System Upgrades	358,628	358,628	-	-
39303	Infrastructure/Improvements to Campus Site Finishes	2,349	2,349	-	-
39432	Replace Electrical Transformer	53,157	53,157	-	-
39437	Re-Roof Fine Arts Building #14	106,583	106,583	-	-
39438	Re-Roof F Building #42	61,822	61,822	-	-
39439	Replace Roof APP Building #3	66,084	66,084	-	-
39441	Replace HVAC Units F Building-Comm #42	122,346	122,346	-	-
39443	Replace HVAC Units Building #2 Admin	187,730	187,730	-	-
39452	Replace Roof Building #45 Aquatic Facility	99,517	99,517	-	-
39453	Replace Electrical Transformer Building #5 Food Svcs	70,425	70,425	-	-
39455	Paint Exterior of Science Building #4	54,088	54,088	-	-
39456	Replace Electric Transformer Q Building #25	457,379	457,379	-	-
39484	Swimming Pool Repair/Demolition	860,135	860,135	-	-
89106	Sheriff Training Academy	969,955	969,955	-	-
SUBTOTAL VENTURA PROJECTS		125,359,560	123,970,264	1,389,296	1,389,296
89106/22	Fire/Sheriff/Police Education & Training Academy	25,445,758	25,445,758	-	-
SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY		25,445,758	25,445,758	-	-
TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS		380,782,629	378,902,267	1,889,362	1,880,362