



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council of Administrative Services (DCAS)

August 14, 2019 – 2:30 p.m.
District Administrative Center, Thomas Lakin Board Room

AGENDA

- Approval of Meeting Notes – May 23, 2019 and July 18, 2019
- FY20 Adoption Budget (final review)
 - Narrative
 - Utilities
 - Districtwide Services
 - Revenue
 - Budget Allocation Model
 - All funds
- Other Business
- Future Agenda Items

Next Meeting: September 19, 2019, 9:00 a.m.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

District Administrative Center, Thomas Lakin Boardroom

Thursday, May 23, 2019

NOTES

DCAS 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, Budget Director
Jenine Daly, Human Resources Representative
Emily Day, Director, Fiscal Services
Jeanine Day, Classified Senate Representative, Ventura College
Gilbert Downs, Classified Senate Representative, Moorpark College
Diane Eberhardy, Academic Senate President, Oxnard College
David El Fattal, Vice Chancellor, Business and Administrative Services
Mark Frohnauer, AFT Representative
Nubia Lopez-Villegas, Human Resources Representative
Chris Renbarger, Classified Senate Representative, Oxnard College
Maria Urenda, SEIU Representative

Absent:

Lydia Morales, Academic Senate President, Ventura College
Julius Sokenu, Acting President, Moorpark College

Recorder: Laura Galvan

Meeting called to order 1:35 p.m.

APPROVAL OF MEETING NOTES – MAY 8, 2019

With a change to the wording referencing ending fund balance on *Internal Services Fund*, the meeting notes from May 8, 2019, were approved by consensus.

Dr. Eberhardy inquired about Chief Justice's attendance at DCAS and DOC. Vice Chancellor El Fattal explained that he met with Chief Justice. The Chief will attend DCAS in July and every other month afterwards to provide budget updates related to Police Services.

Ms. Brown clarified that she spoke with Dr. Sokenu and he supports an extra police officer at Moorpark College as long as there is transparency regarding the budget.

FY20 TENTATIVE BUDGET

Dr. Clark explained that the FY20 Narrative has been updated to include information from the Governor's May Revise. The four major areas of note are indicated in the Tentative Budget narrative.

The May Revise included a reduction of COLA from 3.46% (Governor's Initial January proposal) to 3.26%. The revised COLA will be reflected in the Adoption Budget at approximately \$5,150,000 for VCCCD. The May Revise includes a buy-down of the STRS increase, which will help mitigate said increase for FY20. It

was explained that this is a one-year buy-down. The May Revise also includes funding for Instructional Equipment and Library Material (IELM) funds.

Ms. Day explained that the FY20 Tentative Budget will be built assuming 95% of the previous year's categorical budget. The carryforward amounts for grants with performance periods beyond 6/30/2019 are estimates.

Dr. Clark introduced the new format to the All Funds Summary page. There was a discussion regarding the 2018-19 Projected Expenditures column. In previous years, the prior year Adoption Budget column would match the same year's projected expenditures. This is not the case for FY20. It was suggested that a footnote be included indicating that the amount budgeted/projected includes site carryover. It was also suggested that another note be included to describe one-time carryforward from Student Centered Funding Formula (SCFF) (reference page 25).

There was a discussion about historical salary/benefit percentages. It was suggested adding language clarifying that the numbers provided is a percentage of total salary.

The Districtwide Services Budget was reviewed and discussed. Ms. Brown suggested using reserves for up to \$375,000 of the expenditures that were included in Districtwide Services Budget. She suggested that newly added orgs 82119 (Management Consulting), 82143 (Facilities Planning), and 82166 (Board Room Broadcasting) be expended through districtwide reserves.

Ms. Brown motioned that \$375,000 of reserves be used for these expenses; Ms. Bojorquez seconded the motion.

All in favor; there was no opposition. This will be noted as a recommendation for the Adoption Budget.

UTILITIES

It was suggested that utility expenses be broken out by type (gas, electric, water). Dr. Clark will revise the page for the budget book.

RESERVES

There was a brief discussion regarding reserves; specifically, when the Designated Reserves should be used. Vice Chancellor El Fattal explained that an item will be presented to the Board in June for the Use of Designated Reserves – Energy Efficiency.

FUNDS 113/114

Dr. Clark explained that the schedules for Funds 113 and 114 have changed slightly; numbers have been added at the bottom of each page showing changes in fund balance. Vice Chancellor El Fattal explained that the budget cover sheets will include narrative descriptions for each fund. Detailed information on Funds 113 and 114 will be included in the FY20 Tentative Budget Executive Summary.

CATEGORICALS

Ms. (Emily) Day introduced Fund 12x pages. In Fund 125, the Classified Professional Development Funds provided by the State are now included in the schedule. Ms. Day explained that Fund 128 subfunds (restricted lottery/IELM) funds have been budgeted. Ms. Day explained what type of funds are accounted for in Fund 121.

Ms. Day explained that Fund 125 reflects funds received either by applying or notifying the sponsoring agency that the District intends to participate. The Classified Professional Development Funds are currently under the purview of the District Classified Professional Development Committee. Ms. Day explained that this will be discussed at that committee's next meeting.

Ms. Day explained that Fund 126 captures Federal Grant funds. Ms. Day explained that new IELM funds are not included in the Tentative Budget. If the State budget includes these funds, they will be included in the Adoption Budget.

Vice Chancellor El Fattal explained that the solar contract may be presented to the Board in June. If that timeline is met, a request for the use of reserves will also be presented. The item will request the allocation of the \$1.4 million Energy Efficiency Designated Reserves. Vice Chancellor El Fattal explained that Edison requires upgrades of approximately \$650K in order to connect. The additional dollars will be used for legal, consulting services and project management of the solar project.

PARKING FUNDS

Dr. Clark explained there is no budget included for capital outlay in the parking funds. Those funds are being held in the event the police services budget runs short.

HEALTH SERVICES

Dr. Clark explained there is approximately \$1.3 million in Districtwide Services Health Services. There has been no activity for this fund in the last eight years. After a discussion, it was decided that the \$1.3 million will be reallocated back to the sites/health centers.

FINANCIAL AID FUND

Ms. Day explained the financial aid funding sources.

CAPITAL PROJECTS

Ms. Barajas and Ms. Bojorquez explained the schedules will look different for the FY20 Adoption Budget because FUSION is being updated and will be reflected at Adoption.

Meeting adjourned 3:43 p.m.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

District Administrative Center, Thomas Lakin Boardroom

Thursday, July 18, 2019

NOTES

DCAS Attendees:

Silvia Barajas, Vice President, Business Services, Moorpark College
Cathy Bojorquez, Vice President, Business Services, Ventura College
Nenagh Brown, Academic Senate President, Moorpark College
Jennifer Clark, Budget Director
Emily Day, Director, Fiscal Services
Jeanine Day, Classified Senate Representative, Ventura College
Gilbert Downs, Classified Senate Representative, Moorpark College
David El Fattal, Vice Chancellor, Business and Administrative Services
Mark Frohnauer, AFT Representative
Nubia Lopez-Villegas, Human Resources Representative
Amparo Medina, Classified Senate Representative, Oxnard College
Lydia Morales, Academic Senate President, Ventura College (via Skype)
Chris Renbarger, Interim Vice President, Business Services, Oxnard College
Maria Urenda, SEIU Representative (via Skype)

Absent:

Jenine Daly, Human Resources Representative
Diane Eberhardy, Academic Senate President, Oxnard College
Julius Sokenu, Acting President, Moorpark College

Guest:

Joel Justice, Chief of Police

Recorder: Laura Galvan

Meeting called to order 1:34 p.m.

APPROVAL OF MEETING NOTES – MAY 23, 2019

Dr. El Fattal stated that the notes from the May 23, 2019, meeting will be presented at the August DCAS meeting, along with the notes from this meeting.

POLICE SERVICES BUDGET UPDATE

Dr. Clark provided a historical budget update for police services (FY14 to FY19). She explained that in FY14, there was a \$500,000 transfer out of police services to parking lot, both Fund 124. This transfer occurred when Chief Justice began at the District. It was noted that the police services fund had a high fund balance in FY14. Dr. Clark also explained the 6-year historical actual expenditures. In FY14, the deficit amount is not highlighted because of the abovementioned transfer of \$500,000. If it weren't for said transfer out, the budget would not have been in deficit. In FY19, \$224,136 was transferred back into police services to cover an otherwise negative ending fund balance. The resultant ending balance is \$0. Mr. Frohnauer stated that parking revenues appear to be down. Chief Justice explained that cadet hires and hours have been significantly reduced, thus resulting in lower citations being issued. Dr. Clark also noted that coin and parking permits are down as well. Ms. Bojorquez explained that

visitors/students are comfortable that citations will not be issued; therefore, they don't buy permits. Ms. Barajas stated she feels the two go together; more cadets, more revenue.

Dr. Clark introduced the FY20 Police Services budget. She explained the current vacancies in police services; one sergeant; one existing Police Officer I, and the additional three officers that were agreed to for the FY20 Budget. The current budget includes an analysis and plan to increase parking citation revenues. Vice Chancellor El Fattal reiterated that the additional \$400,000 that was put into the police services budget is for three officers; not two officers and cadets or another combination. Dr. Clark indicated that the FY20 budget shows a deficit and transfer in of \$240,000. She reminded DCAS members that the District Operations Committee (DOC) agreed to hold off on maintenance expenses in the parking lot fund as a budget contingency for police services. Ms. Barajas asked for a detail of FY20 budget similar to what was done for the historical six-year actuals. She would like to see the impact the additional three officers will have on the overtime budget. There was a question on where any potential budget shortfall would come from if there is no savings from vacancies. Vice Chancellor El Fattal clarified it would come from Districtwide; contingency.

Student Centered Funding Formula

Vice Chancellor El Fattal stated that the District is expecting an additional \$5.7 million for FY19; those funds will be considered one-time. He stated that consideration to add this amount to the STRS/PERS designated reserves was discussed at Chancellor's Cabinet with the Presidents. The funds would be used as one-time money to help mitigate the STRS/PERS increases at the colleges. Setting the money aside would come with a three-year plan for spending the Designated Reserves. Mr. Renbarger suggested using the \$5.7 million for HRL instead of STRS/PERS since the latter includes categoricals. Ms. Barajas stated that she objects to this plan; the District has an allocation model and general funds should flow through the model. She asked whether or not the funds would be spent based on the proportionate share as would have been allocated through the Model. Vice Chancellor El Fattal explained that the vice presidents will participate in future discussions, but any allocation would not, for example, be 25% for each site. Vice Chancellor El Fattal explained that the concept of these extra funds will be presented to the Administrative Services Committee meeting on July 24, 2019. Vice Chancellor El Fattal explained he considers this one-time money because the funding formula is still in flux. If the funds are allocated through the Model, they would go into Fund 113, as the Model dictates.

Fund 693 Update

Dr. Clark provided an update for Fund 693. Barring no year-end issues, there will be a small ending balance of \$68,417 for FY19.

Utilities

Dr. Clark explained that there are no changes in the utility budget. The FY19 year-end actuals may change slightly because the year is not quite closed. The FY20 Adoption Budget is the same as FY19 Budget. There was a discussion about the FY20 budget versus FY19 actual expenditures. The projection for FY20 is still projected to have a surplus of \$1 million. Dr. Clark explained that any overage flows through the Infrastructure Funding Model; either way it goes to the colleges. Vice Chancellor El Fattal explained that staff will evaluate the numbers and make appropriate changes as there is still time to change the budget for Adoption. Utilities will return to the next DCAS meeting in August.

FY20 Districtwide Services

Dr. Clark reviewed a few changes to the Districtwide Services budget since the last DCAS meeting. Vice Chancellor El Fattal discussed DCAS's recommendation to use reserves for some items currently included in Districtwide Services. To date, Vice Chancellor El Fattal has tentatively identified up to \$275,000 of expenses that he will recommend be funded with reserves instead of Districtwide Services.

FY20 Revenue

Dr. Clark explained that the FY20 Adoption Budget includes FY17-18 TCR plus COLA from FY19 and FY20. Dr. Clark explained that some numbers will change before the FY20 Adoption Budget is finalized; specifically, Lottery and Nonresident Tuition. The Part-Time Faculty Office Hours and Part-Time Faculty Health Insurance revenue numbers are not included as they are not guaranteed. There was a discussion about the revenue in excess of \$5.7 million. Ms. (Emily) Day explained that a May 2019 Board item presented a budget augmentation of \$2,854,717.00. This augmentation included \$1,643,319 attributed to a net increase in TCR, \$1,184,531 in Full-Time Faculty Hiring Funds, and \$26,897 for Part Time Faculty Equity Compensation.

FY20 Allocation Model

Dr. Clark explained the original COLA amount in the May Revise was 3.46%, but when the budget was enacted, it came in at 3.26%; a difference of \$316,000 to the District. Dr. Clark explained there are no significant changes from Tentative to the current schedule.

Other Business

There was no other business.

The next DCAS meeting will be Wednesday, August 14 at 2:30 p.m.

Meeting adjourned 3:27 p.m.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE Fiscal Year 2019-20 (FY 20)

BUDGET PROCESS, TIMELINE AND PURPOSE

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

STATE OF CALIFORNIA — BUDGET OVERVIEW

On June 27, 2019, Governor Newsom signed the 2019 Budget Act which this Adoption Budget reflects. The 2019-20 State Budget continues the Student Centered Funding Formula (SCFF) established in 2018-19 with a few adjustments:

1. Recalculating funding rates in the base, supplemental, and student success allocations for 2019-20 and maintaining the 70/20/10 percentage distribution.

2. Counting only the highest of all awards (i.e., associate degree for transfer, associate degree, and credit certificate) a student earned in the same year; and further, counting an award only if the student was enrolled in the district in the year the award was granted.
3. Computing a district's student success allocation based on a three-year average of each of the measures in the allocation.
4. Amending the definition of transfer outcomes for the student success allocation so that a student success transfer would be included in the district's count only if the student completed 12 or more units in the district in the year prior to transfer.
5. Extending the 'hold harmless' provision, specifying that districts will receive at least the 2017-18 Total Computational Revenue (TCR), adjusted by cost-of-living (COLA), through 2021-22.

The Budget reflects an increase of \$336.5 million in on-going adjustments to the Community College portion of Proposition 98 funding over revised 2018-19 expenditure levels, as described below:

- \$230 million for a 3.26% COLA adjustment for SCFF
- \$42.6 million for California College Promise
- \$24.7 million for enrollment growth of 0.55%
- \$18.4 million for the Student Success Completion Grant related to workload adjustment
- \$13 million for a COLA adjustment for certain categorical programs
- \$9 million for the student housing program
- A decrease of \$6.7 million in one-time funds for CCC Strong Workforce program
- \$5.5 million to augment veteran resources centers, Historically Black Colleges and Universities transfer program, and backfill federal funds for Foster Parent Education program

The Budget Act also allocates \$29.6 million in one-time funds to the following system-wide programs:

- \$13.5 million for Deferred Maintenance

- \$6.7 million to 2019-20 Strong Workforce program
- \$3.9 million for Basic needs programs
- \$3.5 million for Re-entry grant program
- \$1.5 million for Teacher credentialing partnerships
- \$0.5 million for an assessment of college-based food programs

Other notable items in the 2019-20 Budget include funding to expand the Cal Grant program to include a new grant for student parents and increase the number of competitive Cal Grants. Also included are one-time contribution allocations to both STRS and PERS, thereby lowering mandated employer contribution rate increases for 2019-20 and 2020-21. Finally, funds are included for implementation of a statewide longitudinal system, the “Cradle-to-Career” Data System.

Public School System Stabilization Account, also referred to as the Proposition 98 Rainy Day Fund, was enacted by voters with the passage of Proposition 2 in 2014. This fund’s provides a mechanism to lessen the impact of volatile state revenues on K-14 schools. If certain conditions are met, a deposit into the Account is required by law. In 2019-20, the required deposit is \$389 million.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

Due to continued uncertainty surrounding the State’s ability to fully fund the SCFF, the District’s Adoption Budget is based upon the State’s hold-harmless provision, which provides for the total apportionment received in 2017-18, adjusted for each year’s COLA in 2018-19 and 2019-20.

California Community College Districts were notified at the end of June 2019 of their respective 2018-19 Second Principal Apportionment (P-2) amount which, for the VCCCD, was significantly higher than its First Principal Apportionment (P-1) amount. As a result, the District received \$5.7 million of additional revenue for 2018-19. Upon notification of this increase, discussions began through participatory governance and senior leadership as to how these dollars would be allocated. The dollars will presently remain as

Unallocated Reserves while a utilization plan is being finalized for presentation to the Board of Trustees.

GROWTH FACTOR

While the State Budget proposal gives a 0.55% growth factor to the system, under the current growth formula the District's funded growth rate is 0.5%. The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college.

EDUCATION PROTECTION ACT (PROP 30)

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$24 million in EPA funds for FY 2019-20 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

EXPENDITURES

Salary and Benefit Costs

The Adoption Budget includes contractual step and longevity increases, with an annual on-going cost of approximately \$1,000,000 as well as projected costs related to salary and health benefits. The Adoption Budget includes a 6% negotiated rate increase for faculty Anthem Blue Cross, and a 5.31% increase for faculty Kaiser Health plan premiums. The budget assumes the same rate increases for those plan premiums for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC).

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under current legislation.

The 2019 Budget Act includes a one-time CalSTRS buy down payment of \$1.6 billion which would reduce school and community college districts' share of the unfunded liability. This payment is expected to reduce district contribution rates by about three-tenths of a percent beginning in 2021-22. An additional \$606 million payment to CalSTRS is included in the Budget to address statutory employer contributions. The resultant contribution rate for 2019-20 is 17.1%, 1% lower than previously projected. For FY20-21, the buy down is also projected to positively affect the employer contribution rate. The rate would be 18.4% rather than 19.1%. The VCCCD Adoption Budget is built on this assumption and accounts for an increase in STRS expenditures of \$460,000 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 Accounting Valuation report dated June 30, 2018, the collective Net Pension Liability is more than \$27 billion. The rates are based on the annual valuation using a discount rate of 7%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers and will increase employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher

required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be felt until FY 2024-25. The employer contribution rate is projected to rise from 18.1% in 2018-19 to 26.5% in 2025-26.

The State Adoption Budget also includes a one-time CalPERS buy down payment \$660 million which would reduce school and community college districts' share of the unfunded liability. Similar to CalSTRS, this payment is expected to reduce district contribution rates for CalPERS by about three-tenths of a percent beginning in 2021-22. An additional \$144 million payment to CalPERS is included in the Budget to address statutory employer contributions. The ensuing rate for 2019-20 is 19.72%, down from an anticipated rate of 20.74%. For FY20-21, the Budget includes a payment of \$100 million which is expected to reduce the rate from 23.6% to 22.7%. The VCCCD Adoption Budget is built on this assumption and accounts for an increase in PERS expenditures of \$1 million over the prior year. For our District, the full impact of the increase in 2020-21 would be approximately \$4.7 million in additional annual costs above the costs from the baseline year of 2013-14.

Retiree Health Liability

An actuarial study for post-retirement benefits was performed in June 2018, estimating the amount that should be accumulated under the requirements of GASB 74/75. Actuarial studies are performed every two years. The District's long-term liability as of June 30, 2018 was estimated at approximately \$197.3 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 74/75, the District assesses as an employer expense rates that range from 8.5% to 18% on each payroll dollar depending on employee type and funding source. These fringe benefit rates are assessed to all eligible employees' salaries in all funds, including categorical, grants and contracts. Using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$18.4 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund

and are estimated at \$16.5 million for FY20. The difference between the two actual amounts may be transferred to the irrevocable trust to help mitigate our long-term liability.

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

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

INFRASTRUCTURE

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

A separate sub-fund (General Fund–Unrestricted Designated–Infrastructure) has been established to account for this redistribution of resources and the associated expenditures.

As part of DCAS's annual review, the implementation strategies of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Districtwide Resource Budget Allocation Model review.

The Adoption Budget includes transferring \$4.2 million in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated– Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

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

- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations.

Budget Allocation Model

The Budget Allocation Model was adopted by the Board in May 2007, and modified in 2009, 2012, 2015, 2016, 2018, and 2019. The model is reviewed annually by the District Council on Administrative Services (DCAS) in accordance with the commitment to regularly review the model components to ensure a more sustainable model that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

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

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

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

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$2,331,107 between the three colleges and the DAC. As part of the Budget Allocation Model annual review for FY20, DCAS has recommended a change that addresses the treatment of additional SCFF apportionment funds that were received very late in FY19. In this regard, cost centers have been enabled to carryover funds into FY20, not to exceed the amount of the late allocation from the State; this carryover amount is separate from the 2% maximum. This reserve was also fully distributed as a part of the budget development process and totals \$2,707,745.

Reserves

The District's designated ending fund balance is comprised of the following categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve; Unallocated Reserves; Budget Carryover; State Teachers' Retirement System; and Energy Efficiency.

State Required 5% Minimum

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

Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2019-20, the contingency will remain at \$5 million.

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2020-21 from the baseline year of 2014-15 is \$5.85 million.

Energy Efficiency

This reserve is to address current and future challenges with sustainability at all three colleges. For FY 2019-20, the reserve in the Adoption Budget will remain at \$1.4 million.

Unallocated Reserves

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

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

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Adoption Budget includes transferring \$4.2 million in budgeted revenue from the General Fund Unrestricted to the General Fund– Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

Major programs accounted for in this fund include state categorical programs such as Student Equity & Achievement, Strong Workforce, Guided Pathways, EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title III and Title V (HSI, STEM) federal grants.

The FY 2019-20 Adoption Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year's Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years, given that the final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Board action. Additionally, the carryforward funds for Guided Pathways of \$1.4 million, Student Equity and Achievement Program of \$3.0 million, and Strong Workforce Program of \$4.5 million have been budgeted.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee to be increased annually by the CPI approved by the State Chancellor's Office. The Implicit Price Deflator Index increased last year, and in March 2019, Districts were informed of the new maximum fees. As a result, the District will begin charging a maximum fee for automobiles of \$58 for the fall 2019 and spring 2020

semester and \$29 for the summer 2020 semester. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$1,164,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. Effective with the fall 2019 term, the District will charge a flat fee of \$21 for the fall and spring semester, a \$1 increase over the prior year. The summer semester fee also will increase from \$17 to \$18.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2019-20.

CRM (Culinary and Restaurant Management) (322)

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

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.

CAPITAL PROJECTS FUND (4xx)

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

The FY 2019-20 Adoption Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from General Obligation (Measure S) bonds, as well as various infrastructure and special repair projects are also budgeted. The FY 2019-20 Adoption Budget also includes state funding for instructional equipment, library materials, and scheduled maintenance projects.

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

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

Food Service (52x)

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

INTERNAL SERVICES FUND (6xx)

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

The **Retiree Settlement Health Payment Fund** is used to account for the costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$762,000 and is fully funded.

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

STUDENT FINANCIAL AID FUND (74xx)

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Student Success Completion grants, AB 19 Promise grants, and Cal Grants.

COMPLIANCE

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

NEW

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

FUND	DESCRIPTION	2019-20 BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	175,523,221	52.1%
113	General Fund - Unrestricted Designated Infrastructure	7,844,176	1.7%
114	General Fund - Unrestricted Designated	11,011,875	2.4%
General Fund Restricted			
12x	General Fund - Restricted	55,815,599	15.0%
124	Parking Services Fund	3,265,791	1.0%
13x	Health Services Fund	2,420,662	0.7%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	154,216	0.0%
33x	Child Development Fund	844,874	0.2%
Capital Project Fund			
4xx	Capital Projects Fund	23,055,210	6.6%
PROPRIETARY FUND TYPES			
52x	Food Service Fund	37,340	0.0%
6xx	Internal Services Fund	16,580,483	4.8%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	50,944,594	14.7%
Total All Funds		<u>347,498,041</u>	<u>100.0%</u>

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

ACCOUNT DESCRIPTION	RATE	2018-19 ADOPTION BUDGET	2018-19 PROJECTED ACTUALS	2019-20 ADOPTION BUDGET	Change FY19 Adoption VS FY20 Budget
HOLD-HARMLESS (FY18)				153,823,885	
BASIC ALLOCATION		153,794,761	113,902,853		
SCFF Supplemental Allocation			30,973,976		
SCFF Student Success Allocation			24,832,413		
COLA @ 2.71% FY19		4,167,833		4,168,627	
COLA @ 3.26% FY20				5,150,556	
TOTAL COMPUTATIONAL REVENUE (TCR)		157,962,401	169,709,242	163,143,068 ^[a]	5,180,667
CURRENT YEAR ADJUSTMENT (Deficit)		-	(4,408,741)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)		-	-	-	-
FULL TIME FACULTY HIRING			1,184,531	1,184,531	1,184,531
PT FACULTY EQUITY COMP		531,183	558,080	558,080	26,897
ENROLL FEE WAIVERS (2%)		-	-	-	-
LOTTERY PROCEEDS		3,824,377	4,187,428	3,978,025	153,648
LOTTERY PROCEEDS PRIOR YEAR		-	-	-	-
PT FACULTY OFFICE HOURS		-	329,404	-	-
PT FACULTY HEALTH INS		-	5,490	-	-
INTEREST INCOME		-	-	-	-
ENROLL FEES - LOC SH (2%)		-	-	-	-
NONRES TUITION - INTL		743,588	703,629	668,448	(75,140)
NONRES TUITION - DOM		1,031,715	1,002,333	952,217	(79,498)
OTHER LOCAL REVENUE		-	-	-	-
OTHER LOCAL REVENUE		-	-	-	-
TOTAL OTHER REVENUE		6,130,863	3,562,155	7,341,300	1,210,437
TOTAL GENERAL FUND UNRESTRICTED REV		164,093,264	173,271,397	170,484,369	6,391,105

FTES:

FY19 = 26,337 projected funded

FY20 = 26,667 projected funded

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

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

FY20 Adoption Revenue	170,484,369			
Less: District-wide	(7,865,456)			
Less: Utilities	(4,090,500)			
Less: District Office (7.1% revenue) ^[a]	(12,104,390)			
Available for Distribution	146,424,023			

	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY19 actual, includes NonResident)	11,395	4,728	9,452	25,575
2) WSCH	170,926	70,916	141,786	
3) Productivity Factor	525	525	525	
4) FTEF	325.6	135.1	270.1	
5) FTEF adjustment	12.0	7.6	10.5	
6) less: Full Time positions (FTEF)	(124.2)	(65.8)	(113.4)	
7) =Hourly FTEF @ ^[b]	\$ 53,523	77	167	
8) Total Class Schedule Delivery Allocation	\$ 33,616,041	\$ 16,268,722	\$ 27,749,164	\$ 77,633,927
9) Base Allocation	\$ 7,321,201	\$ 7,321,201	\$ 7,321,201	\$ 21,963,603
10) <i>Adjusted FTES (FY19 actual)</i>	11,382	4,728	9,418	25,528
	44.6%	18.5%	36.9%	
11) FTES Allocation	\$ 20,877,982	\$ 8,672,185	\$ 17,276,325	\$ 46,826,492
12) Total Allocation FY20	\$ 61,815,224	\$ 32,262,109	\$ 52,346,689	\$ 146,424,023
15a) Campus FY19 Carryover ^[c]	\$ 1,175,042	\$ 625,049	\$ 301,942	\$ 2,102,033
15b) Campus Carryover SCFF FY19 Add'tl Rev ^[d]	\$ 1,248,453	\$ 575,930	\$ 684,096	\$ 2,508,479
16) FY20 Tentative Allocation	\$ 64,238,720	\$ 33,463,088	\$ 53,332,727	\$ 151,034,535

Assumptions

- [a] In FY20, salary & benefits for WCU068, Database Admin, shifted from DWS to DAC; thus, DAC percentage increased to 7.1%
- [b] FY20 average replacement cost.
- [c] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY19 is \$229,074.
- [d] Due to the implementation of the SCFF, the first apportionment from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue. The amount for the DAC is \$199,266.

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

EDUCATION PROTECTION ACT (EPA) FUNDS *

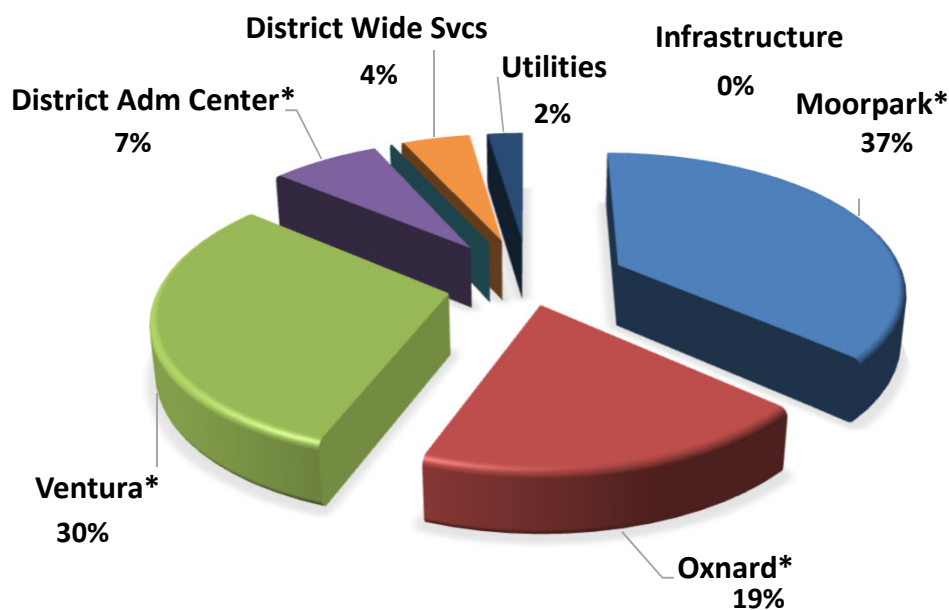
		2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET
8000	REVENUES	<u>23,069,822</u>	<u>24,035,625</u>	<u>24,501,028</u>
1000	FACULTY SALARIES	15,913,177	16,079,492	15,982,406
3000	EMPLOYEE BENEFITS	7,156,645	7,956,133	8,518,622
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	TRANSFERS IN/OUT	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>23,069,822</u>	<u>24,035,625</u>	<u>24,501,028</u>

* These funds are not additional resources, but are a part of total General Fund - Unrestricted appropriation. All of the funds are spent on faculty salaries and benefits for instructional activities (Activity Code 0100-5900.)

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

REVISED

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET
MOORPARK	59,755,026	58,712,524	64,238,720 *
OXNARD	31,858,502	31,247,985	33,463,088 *
VENTURA	52,125,099	51,823,157	53,332,727 *
DISTRICT ADM CENTER	11,677,000	11,447,926	12,532,730 *
DISTRICTWIDE SVCS	7,139,169	8,037,245	7,865,456
UTILITIES	4,559,200	3,724,544	4,090,500
INFRASTRUCTURE	-	6,062,079	-
TOTAL EXPENDITURES	167,113,996	171,055,460	175,523,221

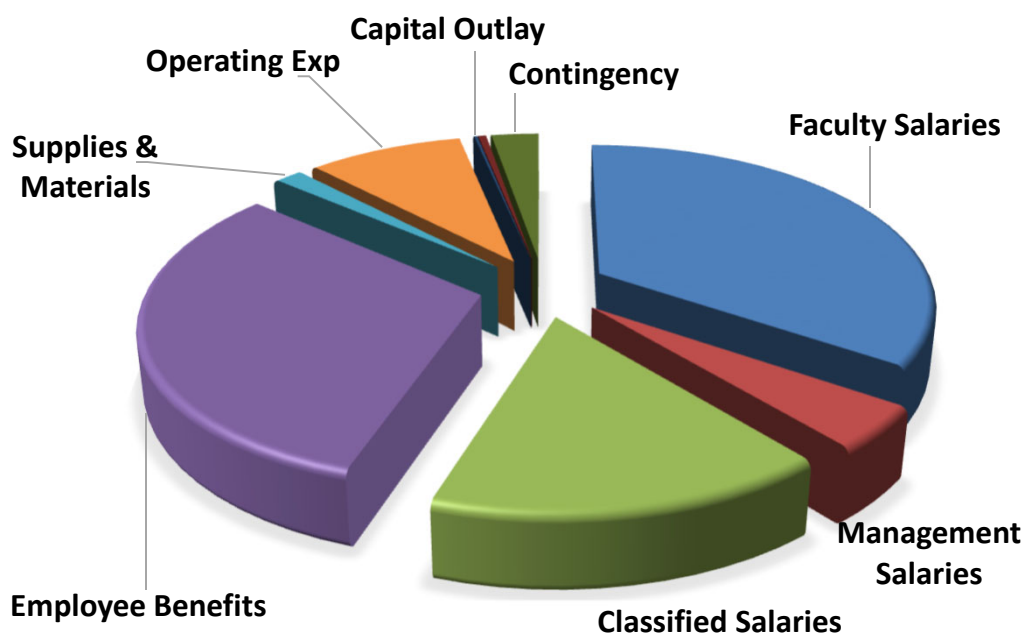


* Includes site carryover funds.

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

ALL LOCATIONS

	2018-19	2018-19	2019-20	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	ACTUAL EXPENDITURES	ADOPTION BUDGET*	
1000 FACULTY SALARIES	60,313,703	60,418,938	60,625,543	34.5%
2000 MANAGEMENT SALARIES	8,298,865	7,965,973	7,690,998	4.4%
2000 CLASSIFIED SALARIES	26,839,462	25,451,262	28,309,077	16.1%
3000 EMPLOYEE BENEFITS	51,835,658	48,912,862	54,803,563	31.2%
SALARY & BENEFIT SUBTOTAL	147,287,688	142,749,035	151,429,181	86.3%
4000 SUPPLIES & MATERIALS	2,313,111	1,592,166	2,702,826	1.5%
5000 OPERATING EXP	14,869,810	13,291,667	15,545,225	8.9%
6000 CAPITAL OUTLAY	305,143	632,274	312,393	0.2%
7000 TRANSFERS	1,152,179	12,790,318	783,018	0.4%
7999 CONTINGENCY	1,186,065	0	4,750,578	2.8%
DIRECT EXPENDITURE SUBTOTAL	19,826,308	28,306,425	24,094,040	13.7%
TOTAL EXPENDITURES	167,113,996	171,055,460	175,523,221	100.0%

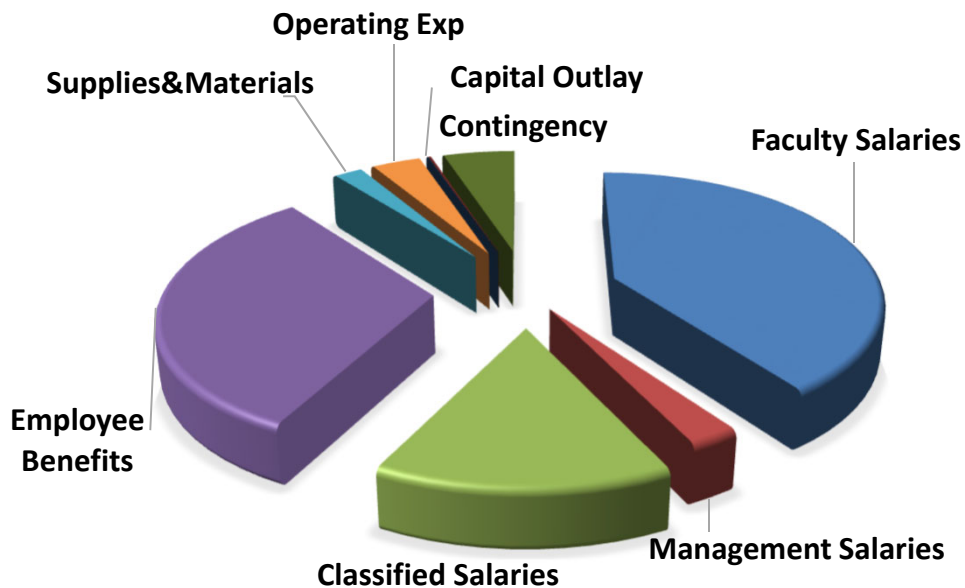


* Includes site carryover funds.

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

MOORPARK COLLEGE

		2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000	FACULTY SALARIES	25,913,091	25,201,678	25,850,819	40.2%
2000	MANAGEMENT SALARIES	1,990,426	1,965,953	1,683,237	2.6%
2000	CLASSIFIED SALARIES	8,669,620	7,752,084	9,570,340	14.9%
3000	EMPLOYEE BENEFITS	19,471,207	17,539,290	20,485,357	31.9%
	SALARY & BENEFIT SUBTOTAL	56,044,344	52,459,005	57,589,754	89.6%
4000	SUPPLIES & MATERIALS	1,134,783	596,479	1,275,957	2.0%
5000	OPERATING EXP	2,070,528	1,537,268	2,216,236	3.5%
6000	CAPITAL OUTLAY	137,776	217,290	19,500	0.0%
7000	TRANSFERS	(110,000)	3,902,482	(110,000)	-0.2%
7999	CONTINGENCY	477,595	-	3,247,273	5.1%
	DIRECT EXPENDITURE SUBTOTAL	3,710,682	6,253,518.88	6,648,966	10.4%
	TOTAL BUDGETED EXPENDITURES	59,755,026	58,712,524.00	64,238,720	100.0%

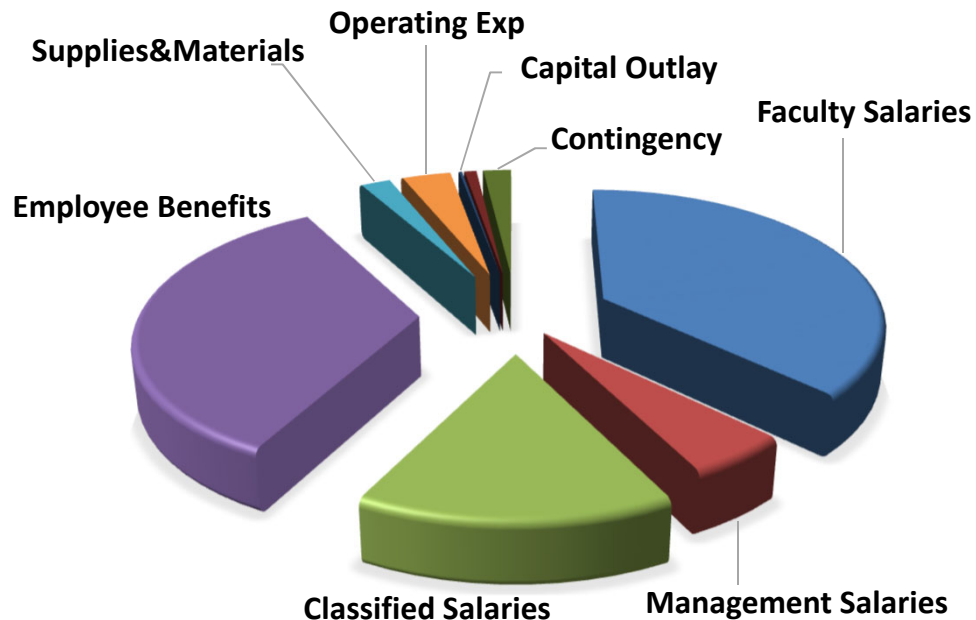


* Includes site carryover funds.

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

OXNARD COLLEGE

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	12,178,700	12,658,655	12,669,471	37.9%
2000 MANAGEMENT SALARIES	1,820,168	1,921,782	1,751,249	5.2%
2000 CLASSIFIED SALARIES	4,970,036	4,855,417	5,189,771	15.5%
3000 EMPLOYEE BENEFITS	10,781,010	10,352,546	11,602,025	34.7%
SALARY & BENEFIT SUBTOTAL	29,749,913	29,788,400	31,212,517	93.3%
4000 SUPPLIES & MATERIALS	549,530	452,885	683,692	2.0%
5000 OPERATING EXP	1,094,049	947,983	1,129,068	3.4%
6000 CAPITAL OUTLAY	78,540	40,224	67,069	0.2%
7000 TRANSFERS	(237,000)	18,493	(274,500)	-0.8%
7999 CONTINGENCY	623,470	-	645,242	1.9%
DIRECT EXPENDITURE SUBTOTAL	2,108,589	1,459,585	2,250,571	6.7%
TOTAL BUDGETED EXPENDITURES	31,858,502	31,247,985	33,463,088	100.0%

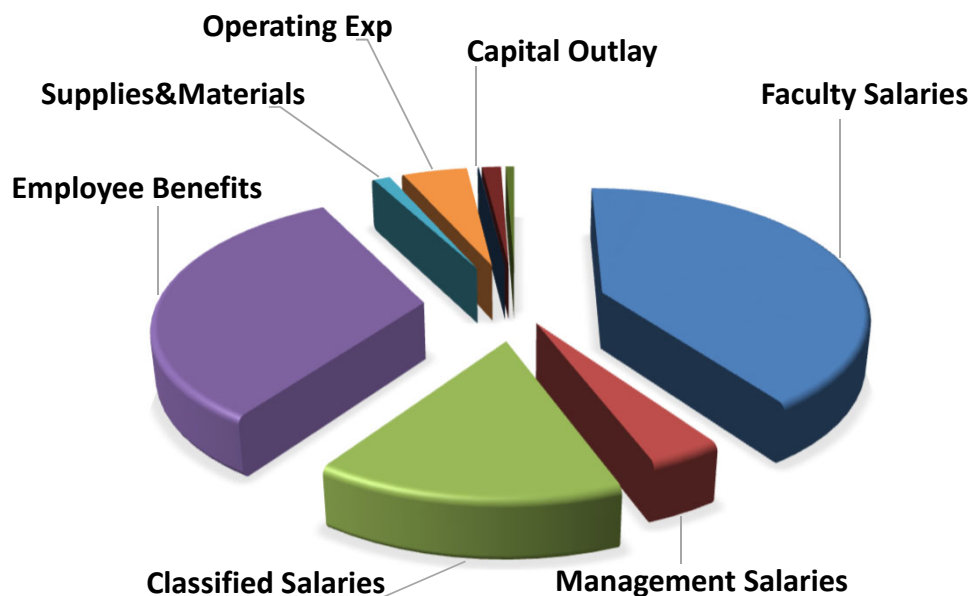


* Includes site carryover funds.

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

VENTURA COLLEGE

	<u>2018-19 ADOPTION BUDGET</u>	<u>2018-19 ACTUAL EXPENDITURES</u>	<u>2019-20 ADOPTION BUDGET*</u>	<u>PERCENT OF TOTAL BUDGET</u>
1000 FACULTY SALARIES	22,221,912	22,558,605	22,105,252	41.4%
2000 MANAGEMENT SALARIES	2,267,611	2,221,049	2,087,394	3.9%
2000 CLASSIFIED SALARIES	8,245,420	8,094,840	8,503,316	15.9%
3000 EMPLOYEE BENEFITS	<u>16,901,764</u>	<u>15,966,478</u>	<u>17,830,699</u>	<u>33.4%</u>
SALARY & BENEFIT SUBTOTAL	49,636,708	48,840,972	50,526,662	94.7%
4000 SUPPLIES & MATERIALS	515,034	440,735	655,354	1.2%
5000 OPERATING EXP	1,979,400	2,472,246	2,537,667	4.8%
6000 CAPITAL OUTLAY	10,427	73,176	24,359	0.0%
7000 TRANSFERS	(16,470)	(3,972)	(740,304)	-1.4%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>328,989</u>	<u>0.6%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>2,488,391</u>	<u>2,982,186</u>	<u>2,806,065</u>	<u>5.3%</u>
TOTAL BUDGETED EXPENDITURES	<u>52,125,099</u>	<u>51,823,157</u>	<u>53,332,727</u>	<u>100.0%</u>

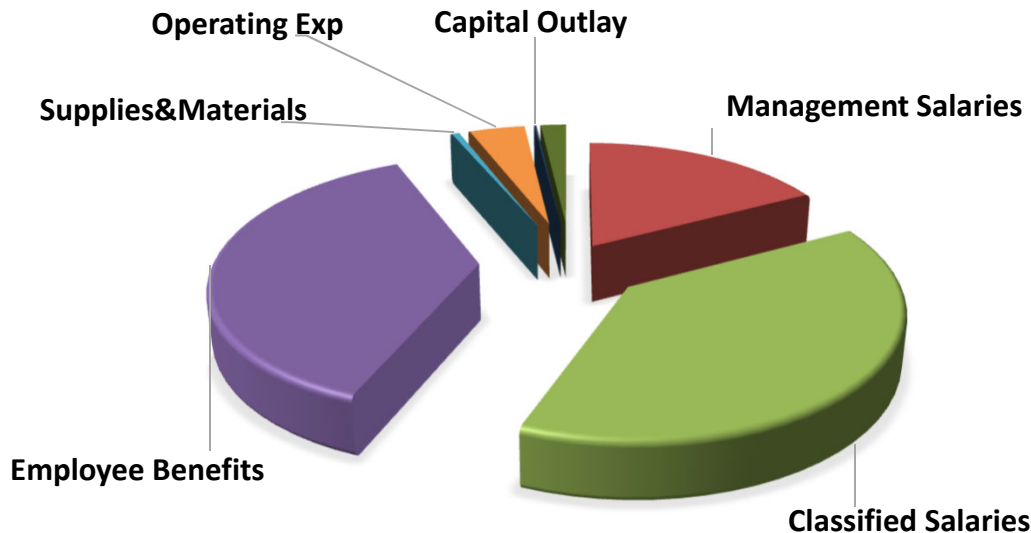


* Includes site carryover funds.

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

DISTRICT ADMINISTRATIVE CENTER

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,023,290	1,857,189	2,169,117	17.3%
2000 CLASSIFIED SALARIES	4,832,386	4,458,711	4,851,695	38.7%
3000 EMPLOYEE BENEFITS	4,418,770	3,923,646	4,698,434	37.5%
SALARY & BENEFIT SUBTOTAL	11,274,446	10,239,546	11,719,246	93.5%
4000 SUPPLIES & MATERIALS	83,150	65,337	67,723	0.5%
5000 OPERATING EXP	304,704	235,018	501,987	4.0%
6000 CAPITAL OUTLAY	14,700	86,879	14,700	0.1%
7000 TRANSFERS	-	821,146	-	0.0%
7999 CONTINGENCY	-	-	229,074	1.8%
DIRECT EXPENDITURE SUBTOTAL	402,554	1,208,380	813,484	6.5%
TOTAL BUDGETED EXPENDITURES	11,677,000	11,447,926	12,532,730	100.0%



* Includes site carryover funds.

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

REVISED

DISTRICTWIDE SERVICES

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	197,370	228,155	78,954	1.0%
2000 BOARD, COMMISSIONERS, OTHER	122,000	62,056	115,000	1.5%
3000 EMPLOYEE BENEFITS	262,907	1,130,902	187,048	2.4%
SALARY & BENEFIT SUBTOTAL	582,277	1,421,112	381,002	4.8%
4000 SUPPLIES & MATERIALS	30,614	36,730	20,100	0.3%
5000 OPERATING EXP	4,861,929	4,374,609	5,069,767 ^[1]	64.5%
6000 CAPITAL OUTLAY	63,700	214,704	186,765	2.4%
7000 TRANSFERS	1,515,649	1,990,090	1,907,822 ^[2]	24.3%
7999 CONTINGENCY	85,000	-	300,000	3.8%
DIRECT EXPENDITURE SUBTOTAL	6,556,892	6,616,132	7,484,454	95.2%
TOTAL BUDGETED EXPENDITURES	7,139,169	8,037,245	7,865,456	100.0%

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,723,650
Insurance Premiums	\$ 1,086,655
Bank, Credit Card Charges & COTOP	\$ 305,000
Legal	\$ 300,000
Audits	\$ 165,000
Districtwide Marketing Campaign	\$ 150,000
Collective Bargaining Costs	\$ 149,500
Parking Online Admin	\$ 125,000
Exec Management Search Costs	\$ 119,200
Districtwide Memberships	\$ 115,000
Health Insurance Broker	\$ 113,000
Board of Trustee Operations	\$ 100,662
Facilities Planning	\$ 95,000
Unemployment Insurance	\$ 90,000
Other Miscellaneous Expense	\$ 432,100
Total	\$ 5,069,767

[2] Transfers in/out includes:

Campus Police Services	\$ 1,164,768
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 208,054
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	\$ 30,000
Total	\$ 1,907,822

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

ORG. #	DESCRIPTION	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET
80008	Districtwide Local Revenue	-	335,547	-
80099	SEIU Release Time	122,175	121,751	125,408
82011	Personnel Commissioners	62,500	59,731	75,000
82080	Accreditation/Planning	5,000	-	5,000
82100	Board Election	110,000	122,629	-
82101	Board of Trustees Operations	238,376	226,617	228,000
82103	Legal	300,000	276,519	300,000
82104	Districtwide Memberships	112,000	114,835	115,000
82106	Police Services	734,768	734,768	1,164,768
82111	Audits	165,000	142,500	165,000
82112	Bank, Credit Card Charges	310,000	281,990	305,000
82114	College Work Study Match	183,000	191,524	217,210
82116	Unemployment Insurance	90,000	78,272	90,000
82119	Management Consulting	-	-	30,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	32,617	35,000
82125	Classified Tuition Reimbursement	2,000	506	2,000
82127	H&W Employee Contribution Balancing	5,000	7,114	5,000
82128	Workers Comp State Fee	20,000	16,955	20,000
82129	Online Transcript Admin	50,000	64,102	75,000
82131	Insurance Premiums	1,050,000	716,927	1,086,655
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	113,000	104,000	113,000
82137	Parking Online Admin	125,000	108,802	125,000
82138	Classified Staff Development	15,000	9,100	15,000
82141	Durley Dr. Property Maintenance	30,000	7,811	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	-	-	95,000
82149	Exec Management Search Costs	50,000	33,727	120,000
82150	1095C Employer Provided Health (Fed req.)	42,000	16,539	42,000
82154	Staff Diversity Coordinators	60,000	566	60,000
82155	Employment related services	40,000	29,757	40,000
82156	Recruitment-Advertising (HR)	75,000	52,313	75,000
82159	District-wide Staff Development	30,000	5,381	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	30,000	43,574	150,000
82166	Board Room Broadcasting	-	-	20,000
82169	Distance Learning Prof Development	50,000	35,783	-
82170	Collection Fees (COTOP)	6,000	5,615	6,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82177	Data Base Admin/Tech Implementation	210,000	210,888	-
82178	AdminiSystem SW License Fee/HW Main	1,788,350	1,844,205	1,890,415
82179	Compensated Absence Accrual	0	15,719	0
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	73,936	40,000
82181	Contingency	85,000	91,419	300,000
82186	Energy Efficiency	-	25,709	-
82188	Info Technology Equipment	100,000	30,000	30,000
82191	One-Time Employee Compensation (H&W)	-	876,096	-
82196	District Wide Leadership Academy	-	7,438	15,000
82197	Employee Perception Survey	-	44,440	-
87313	D/W Marketing Campaign	150,000	334,523	150,000
	TOTAL EXPENDITURES	7,139,169	8,037,245	7,865,456

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

REVISED

UTILITIES

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET
GAS	119,000	142,937	149,400
WATER/SEWER	1,103,000	812,666	977,400
ELECTRICITY	3,212,200	2,584,299	2,767,700
TELEPHONE/TECH	125,000	184,641	196,000
DIRECT EXPENDITURE SUBTOTAL	4,559,200	3,724,544	4,090,500
TOTAL BUDGETED EXPENDITURES	4,559,200	3,724,544	4,090,500

INFRASTRUCTURE

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL EXPENDITURES	2019-20 ADOPTION BUDGET
7000 TRANSFERS	0	6,062,079	0
DIRECT EXPENDITURE SUBTOTAL	0	6,062,079	0
TOTAL BUDGETED EXPENDITURES	0	6,062,079	0

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2019-2020 ADOPTION BUDGET

NEW

GENERAL FUND - UNRESTRICTED

RESERVES

	6/30/2018 <u>ACTUALS</u>	6/30/2019 <u>ACTUALS</u>	6/30/2020 <u>PROJECTIONS</u>
Board Designated			
State Required Minimum 5%*	10,018,403	10,018,403	9,718,964
Revenue Shortfall Contingency	5,000,000	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000	1,000,000
Energy Efficiency	1,400,000	1,400,000	1,400,000
Unallocated	12,286,426 ^[1]	17,674,962 ^[2]	16,684,401
Budget Carryover	3,046,540	5,038,852	-
Fund 111 Total	32,751,369	40,132,217	33,803,365
Fund 113 Total	22,684,009	21,694,867	18,006,004
Fund 114 Total	<u>16,635,544</u>	<u>16,984,594</u>	<u>11,082,048</u>
Grand Total - General Fund Unrestricted	<u>72,070,922</u>	<u>78,811,677</u>	<u>62,891,417</u>

* Includes 111, 113, and 114 budgeted expenses.

^[1] Includes real property sale and increased revenue from FTES shift in FY18.

^[2] Due to implementation of SCFF funds, the second principal apportionment from the State was greater than the first apportionment for FY19 by a total of \$5.7 million. A plan to utilize reserves is in development.

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

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

FUND 113 BY MAJOR OBJECT

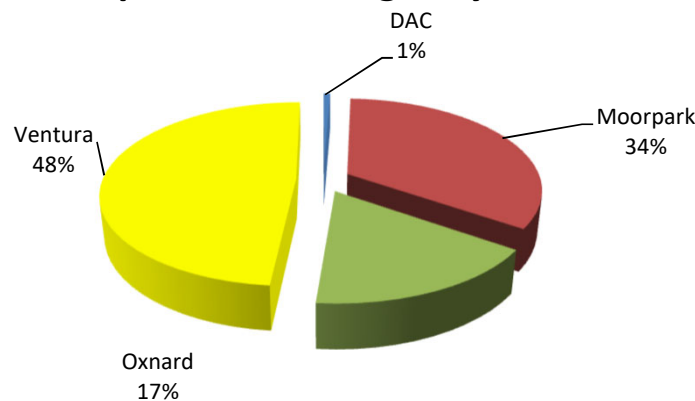
	2018-19 ADOPTION BUDGET	2018-19 ACTUAL	2019-20 ADOPTION BUDGET
8000 REVENUES ^[a]	2,774,504	-	4,155,313
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	2,229,193	86,149	2,710,700
5000 OTHER OPERATING EXP	12,136,690	48,618	781,000
6000 CAPITAL OUTLAY	6,286,733	1,094,477	2,522,172
7000 TRANSFERS (IN)/OUT	712,534	(240,101) ^[b]	1,830,304
TOTAL EXPENDITURES	21,365,150	989,143	7,844,176

Net Change Fund Balance (3,688,863)

Beginning Fund Balance 21,694,867

Ending Fund Balance 18,006,004

Expenditure Budget by Site



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

^[b] Transfer in from General fund according to infrastructure allocation guidelines.
See Fund 113 By Program for details.

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

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	2,093,775	-	866,655	1,227,120
15221	MC	Library Materials & Databases	707,366	-	150,000	557,366
15222	MC	Inst & Non Inst Equip	1,553,397	-	500,100	1,053,297
15223	MC	Tech Hardware & Software	1,519,515	-	550,000	969,515
15224	MC	Other	3,515,781	-	600,000	2,915,781
25220	OC	Sch Maint & Capital Furniture	2,512,172	-	822,000	1,690,172
25221	OC	Library Materials & Databases	291,401	-	-	291,401
25222	OC	Inst & Non Inst Equip	790,128	-	228,000	562,128
25223	OC	Tech Hardware & Software	1,107,955	-	267,000	840,955
25224	OC	Other	1,642,157	-	2,000	1,640,157
35220	VC	Sch Maint & Capital Furniture	1,886,030	-	1,015,000	871,030
35221	VC	Library Materials & Databases	185,822	-	185,822	-
35222	VC	Inst & Non Inst Equip	878,554	-	445,000	433,554
35223	VC	Tech Hardware & Software	692,635	-	617,295	75,340
35224	VC	Other	1,709,025	-	1,545,304	163,721
75224	DAC	Other	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			21,694,867	4,155,313	7,844,176	18,006,004

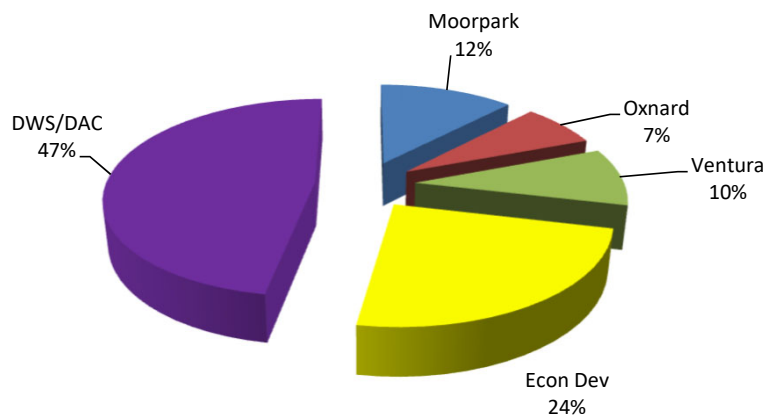
[a] Revenue is not available for expenditures until the year after it is earned.

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

FUND 114 BY MAJOR OBJECT

	2018-19 ADOPTION BUDGET	2018-19 ACTUALS	2019-20 ADOPTION BUDGET
8000 REVENUES	<u>5,212,160</u>	<u>5,224,304</u>	<u>5,109,328</u>
1000 FACULTY SALARIES	7,812	12,413	20,000
2000 MANAGEMENT SALARIES	189,528	73,186	198,019
2000 CLASSIFIED SALARIES	1,099,998	902,682	1,040,202
3000 EMPLOYEE BENEFITS	<u>594,473</u>	<u>484,298</u>	<u>693,469</u>
SALARY & BENEFIT SUBTOTAL	1,891,812	1,472,579	1,951,690
4000 SUPPLIES & MATERIALS	554,777	270,069	390,887
5000 OTHER OPERATING EXP	4,153,487	2,502,977	2,784,956
6000 CAPITAL OUTLAY	4,938,929	70,099	4,958,898
7000 TRANSFERS IN/OUT	<u>349,780</u>	<u>559,530</u>	<u>925,443</u>
TOTAL EXPENDITURES	<u>11,888,785</u>	<u>4,875,254</u>	<u>11,011,875</u>
Net Change Fund Balance			(5,902,546)
Beginning Fund Balance			16,984,594
Ending Fund Balance			11,082,048

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2019-2020 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	13,040	-	13,040	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,093	-	1,093	-
12909	MC	Zoo Operations	751,476	180,500	747,499	184,477
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	10,343	-	-	10,343
15002	MC	Civic Center	82,837	71,000	83,311	70,527
15004	MC	Indirect Cost Recovery	162,865	21,000	29,510	154,356
15024	MC	Proctoring/Testing Fees	22,786	3,500	15,000	11,286
15026	MC	Bookstore Lease	4,478,967	395,000	57,000	4,816,967
15104	MC	Volleyball	4,505	-	4,505	-
15105	MC	Wrestling	574	-	574	-
15109	MC	Football	2,847	-	2,847	-
15110	MC	Baseball Camp	1,444	-	1,444	-
1512x	MC	Community Services	9,583	4,000	12,523	1,060
15200	MC	International Students	322,840	185,000	370,219	137,621
		SUBTOTAL MOORPARK PROGRAMS	5,872,738	860,000	1,346,102	5,386,636
22073	OC	Foundation support	23,628	233,923	233,923	23,628
22147	OC	CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center (non-instructional)	1,357	98,000	98,000	1,357
24461	OC	Auto Body	9,450	200	1,000	8,650
24510	OC	Dental Hygiene	98,303	36,000	50,926	83,377
24528	OC	Fire Academy-CPAT	161,046	45,000	44,644	161,402
24565	OC	EMT Skills Testing	16,369	10,500	10,221	16,648
24567	OC	State Fire Training	5,042	7,000	7,000	5,042
25002	OC	Civic Center	602,799	165,000	163,103	604,696
25004	OC	Indirect Cost Recovery	613,614	20,000	-	633,614
25010	OC	Leases	210,883	39,000	-	249,883
25023	OC	College Improvement Fund	46,001	-	12,000	34,001
25024	OC	Proctoring/Testing Fees	3,947	500	500	3,947
25026	OC	Bookstore Lease	309,947	108,000	135,477	282,470
25027	OC	All College Day	4,835	-	2,500	2,335
25031	OC	Contingency	78,514	-	5,000	73,514
25200	OC	International Students	29,902	-	-	29,902
25201	OC	CC Foundation Smog Ref & Tech	6,344	12,000	12,000	6,344
		SUBTOTAL OXNARD PROGRAMS	2,867,429	775,123	776,294	2,866,258

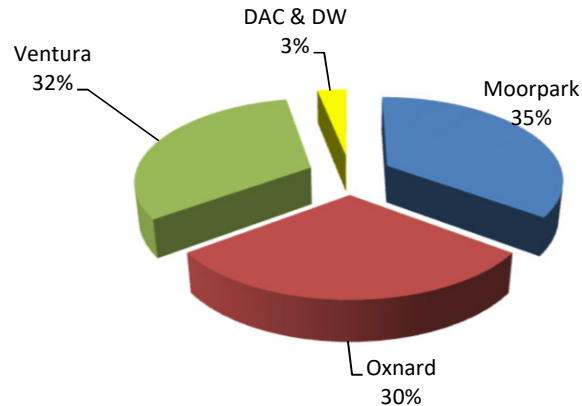
35002	VC	Civic Center	32,285	285,000	279,560	37,725
35004	VC	Indirect Cost Recovery	429,781	35,000	98,000	366,781
3501x	VC	Leases	126,823	126,570	160,831	92,562
35023	VC	Athletic Advertising	-	30,000	30,000	-
35024	VC	Testing Fees	5,691	5,000	10,691	-
35026	VC	Bookstore Lease	846,539	280,000	362,000	764,539
35200	VC	International Students	226,815	60,000	39,100	247,715
38709	VC	COV Superior Court Training	47,664	-	47,664	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
SUBTOTAL VENTURA PROGRAMS			1,718,147	821,570	1,030,395	1,509,321
53001	EWD	District Economic Development Office	525,473	208,943	552,906	181,510
54001	EWD	Contract Education	-	10,000	10,000	-
54010	EWD	COV HSA CASA Title IV-E (CE)	-	438,126	438,126	-
54011	EWD	COV HSA Spec Proj Title IV-E (CE)	-	1,647,496	1,647,496	-
SUBTOTAL ECON DEV PROGRAMS			525,473	2,304,565	2,648,528	181,510
72067	DAC	District Office Building	252,734	247,000	191,000	308,734
75004	DAC	Indirect Cost Recovery	583,965	12,000	10,000	585,965
SUBTOTAL DAC PROGRAMS			836,698	259,000	201,000	894,698
81009	DWS	Financial Aid Administrative Allowance	-	70	70	-
82123	DWS	Remote Registration	32,513	-	32,513	-
82130	DWS	Emergency Preparedness	4,787,198	-	4,787,198	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	188,624	89,000	34,000	243,624
87313	DWS	D/ D/W Marketing Campaign	101,215	-	101,215	-
SUBTOTAL DISTRICTWIDE PROGRAMS			5,164,110	89,070	5,009,556	243,624
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			16,984,594	5,109,328	11,011,875	11,082,048

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

FUND 12X BY MAJOR OBJECT

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL ACTIVITY	2019-20 ADOPTION BUDGET
8000 REVENUES	<u>47,920,306</u>	<u>42,882,721</u>	<u>52,917,165</u>
1000 FACULTY SALARIES	7,098,780	6,262,144	7,293,383
2000 CLASSIFIED SALARIES	14,381,559	10,605,422	15,429,896
3000 EMPLOYEE BENEFITS	<u>8,209,898</u>	<u>6,534,468</u>	<u>8,780,458</u>
SALARY & BENEFIT SUBTOTAL	29,690,237	23,402,034	31,503,737
4000 SUPPLIES & MATERIALS	5,445,216	2,089,327	7,143,697
5000 OTHER OPERATING EXP	5,177,679	2,990,781	6,337,608
6000 CAPITAL OUTLAY	2,065,471	2,331,942	976,419
7000 OTHER OUTGO	<u>5,543,338</u>	<u>8,482,692</u>	<u>9,854,138</u>
TOTAL EXPENDITURES	<u>47,921,941</u>	<u>39,296,776</u>	<u>55,815,599</u>
Net Change Fund Balance			(2,898,434)
Beginning Fund Balance			3,972,713
Ending Fund Balance			1,074,280

Expenditure Budget by Site



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

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	10,967,008	8,668,141	12,295,379	156,115	32,086,644
						-
125	OTHER STATE GRANTS	5,195,855	2,963,056	3,045,926	1,475,436	12,680,272
						-
126	FEDERAL GRANTS	703,699	4,258,017	352,179	-	5,313,895
						-
127	CONTRACTS	-	-	40,120	-	40,120
						-
128x	RESTRICTED LOTTERY & IELM	2,481,831	418,021	1,784,634	-	4,684,486
						-
129	OTHER RESTRICTED FUNDS	259,573	313,470	311,049	126,090	1,010,181
						-
TOTAL GENERAL FUND RESTRICTED		19,607,967	16,620,705	17,829,286	1,757,641	55,815,599

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

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE	54,612	251,045	86,489	-	392,146
x6002	DSPS	1,203,083	735,571	1,353,068	-	3,291,722
x6003	EOPS	588,891	1,068,217	846,863	-	2,503,971
x6009	Prior Year(s) DSPS	92,672	539	104,129	-	197,339
x6038	TANF	37,734	51,348	51,459	-	140,541
x6111	Student Financial Aid Administration	409,448	322,233	478,220	-	1,209,901
x6514	Student Equity & Achievement 18-19*	908,343	762,239	1,320,505	-	2,991,087
x6515	Student Equity & Achievement 19-20	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 17-18*	187,732	182,011	154,850	-	524,593
x6611	Guided Pathways 18-19*	327,500	241,252	337,807	-	906,559
x6612	Guided Pathways 19-20	272,917	201,044	281,506	-	755,467
x7010	Perkins IV Title I Part C	285,222	194,333	332,209	-	811,764
x7041	CalWORKS	195,271	285,961	286,700	-	767,932
x7101	Perkins IV Transitions	46,195	46,195	46,195	-	138,585
x7502	Strong Workforce Local 17-18*	133,402	14,675	160,107	-	308,185
x7503	Strong Workforce Local 18-19*	502,824	504,248	1,071,148	-	2,078,220
x7504	Strong Workforce Local 19-20	1,052,655	593,805	1,052,655	-	2,699,115
x7602	Strong Workforce Regional 17-18*	344,863	123,993	161,473	-	630,329
x7603	Strong Workforce Regional 18-19*	510,232	425,132	442,857	144,116	1,522,337
x7610	Campus Safety 17-18*	22,824	11,333	7,783	-	41,940
x8119	Hunger Free Campus 18-19*	94,963	43,006	82,343	-	220,312
x8122	Veteran Resource Center 18-19*	39,500	12,332	50,416	-	102,248
x8123	Veteran Resource Center 19-20	37,525	33,610	47,895	-	119,030
x8131	Mental Health Support 18-19*	88,744	39,345	84,455	-	212,544
x8713	Financial Aid Technology 18-19*	108,081	93,767	109,361	-	311,209
x8714	Financial Aid Technology 19-20	37,579	30,748	36,831	-	105,158
86129	Staff Diversity 18-19*	-	-	-	11,999	11,999
TOTAL STATE CATEGORICAL FUNDS		10,967,008	8,668,141	12,295,379	156,115	32,086,644

* Includes carryforward funds.

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

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6011	CA College Promise 18-19*	697,655	164,041	78,480	-	940,177
x6071	CA College Promise 19-20	1,125,540	300,508	499,779	-	1,925,827
x6320	Student Success Completion Grant 18-19*	314,620	138,252	-	-	452,872
x6321	Student Success Completion Grant 19-20	2,062,920	2,167,205	1,781,594	-	6,011,719
x7054	Foster Care Education	-	98,639	101,062	-	199,701
x7562	Nursing Program Support Grant 19-20	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	164,513	-	-	108,498	273,011
x7815	CA Virtual Campus Online Educ Init	500,000	-	346,000	-	846,000
x8125	Veterans Resource Center Grant*	100,000	88,372	-	-	188,372
x8711	ISPIC for Life Sciences/Biotech	13,400	-	3,000	-	16,400
x8906	Teacher Prep Program*	8,500	6,039	8,500	-	23,039
16117	Tech Asst Prvdr COE Lab Mrkt FY19*	3,903	-	-	-	3,903
38712	ISPIC for Agric, Water & Envir Tech	-	-	16,848	-	16,848
38801	Education Futures Initiative*	-	-	24,973	-	24,973
53055	CA Apprenticeship Initiative - Pre-Apprenticeship*	-	-	-	238,845	238,845
53056	CA Apprenticeship Initiative 17-18*	-	-	-	604,296	604,296
53057	CA Apprenticeship Initiative 18-19*	-	-	-	275,826	275,826
53065	CA Adult Education Program*	-	-	-	24,794	24,794
53066	CA Adult Education Program FY20	-	-	-	128,000	128,000
82138	Classified Professional Development Funds*	-	-	-	95,177	95,177
TOTAL OTHER STATE GRANTS		5,195,855	2,963,056	3,045,926	1,475,436	12,680,272

* Includes carryforward funds.

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

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7215	Proj. ALAS - Title V with CSUCI - Year 5*	16,641	36,792	-	-	53,433
x7411	Proj. Promesas - Title V with CSUCI - Year 1*	-	-	3,868	-	3,868
x7412	Proj. Promesas - Title V with CSUCI - Year 2*	-	-	6,520	-	6,520
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	15,517	20,526	9,880	-	45,923
x7414	Proj. Promesas - Title V with CSUCI - Year 4	32,000	32,000	32,000	-	96,000
17217	Proj. AIMS2 - Title V with CSUN - Year 2*	427	-	-	-	427
17218	Proj. AIMS2 - Title V with CSUN - Year 3*	11,493	-	-	-	11,493
17219	Proj. AIMS2 - Title V with CSUN - Year 4	50,000	-	-	-	50,000
17730	Proj. Chess - Title V with CLU - Year 1*	270,686	-	-	-	270,686
17731	Proj. Chess - Title V with CLU - Year 2	306,936	-	-	-	306,936
27151	Proj. Adelante - Title V - Year 1*	-	131,464	-	-	131,464
27152	Proj. Adelante - Title V - Year 2*	-	160,390	-	-	160,390
27153	Proj. Adelante - Title V - Year 3*	-	145,527	-	-	145,527
27154	Proj. Adelante - Title V - Year 4*	-	412,833	-	-	412,833
27155	Proj. Adelante - Title V - Year 5	-	649,772	-	-	649,772
27185	Proj. Acabado - Title III - Year 1*	-	39,545	-	-	39,545
27186	Proj. Acabado - Title III - Year 2*	-	349,264	-	-	349,264
27187	Proj. Acabado - Title III - Year 3*	-	615,208	-	-	615,208
27188	Proj. Acabado - Title III - Year 4	-	1,199,254	-	-	1,199,254
28112	Upward Bound Year 2*	-	177,905	-	-	177,905
28113	Upward Bound Year 3	-	287,536	-	-	287,536
37421	CCAMPIS - Title V - Year 1*	-	-	109,239	-	109,239
37422	CCAMPIS - Title V - Year 2	-	-	130,395	-	130,395
38055	Arthur Rupe Found. Grant FY20	-	-	36,000	-	36,000
38320	Guitar Project - NSF with Sinclair CCD - Year 1*	-	-	3,577	-	3,577
38321	Guitar Project - NSF with Sinclair CCD - Year 2*	-	-	9,985	-	9,985
38322	Guitar Project - NSF with Sinclair CCD - Year 3	-	-	10,715	-	10,715
TOTAL FEDERAL GRANTS		703,699	4,258,017	352,179	-	5,313,895

* Includes carryforward funds.

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

FUND 127 CONTRACTS

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

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,612,417	215,000	1,481,623	-	3,309,040
VAR	Restricted Lottery 19-20	584,233	-	300,457	-	884,690
TOTAL RESTRICTED LOTTERY		2,196,650	215,000	1,782,080	-	4,193,730

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	150,339	145,414	2,554	-	298,307
VAR	IELM 19-20	134,842	57,607	-	-	192,449
TOTAL IELM		285,181	203,021	2,554	-	490,756

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	8,036	7,145	10,322	-	25,503
x6006	Work Study	251,537	232,593	300,727	-	784,857
27800	CA Campus Catalyst Fund	-	73,731	-	-	73,731
81009	Financial Aid Administrative Allowance	-	-	-	126,090	126,090
TOTAL OTHER RESTRICTED FUNDS		259,573	313,470	311,049	126,090	1,010,181

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

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20
BEGINNING BALANCE	121,823	18,885	149,988	119,678	271,811	138,563
REVENUES						
Parking Fees - Permits	585,318	580,000	193,826	207,000	779,144	787,000
Parking Fees - Permits CCPG	395,865	400,000	-	-	395,865	400,000
Parking Fees - Daily/Coin	672,959	672,000	-	-	672,959	672,000
Parking and Traffic Fines	215,671	355,000	-	-	215,671	355,000
Other Local Revenues/Fees	3,911	2,500	-	-	3,911	2,500
Interfund Transfer In from General Fund	734,768	1,164,768	-	-	734,768	1,164,768
TOTAL REVENUES	2,608,492	3,174,268	193,826	207,000	2,802,317	3,381,268
TOTAL FUNDS AVAILABLE	2,730,315	3,193,153	343,814	326,678	3,074,129	3,519,831
EXPENDITURES						
Classified Salaries	1,715,228	1,785,698	-	-	1,715,228	1,785,698
Employee Benefits	884,233	1,083,862	-	-	884,233	1,083,862
Supplies and Materials	35,138	45,191	-	-	35,138	45,191
Operating Expenditures	300,967	351,040	-	-	300,967	351,040
Capital Outlay	-	-	-	-	-	-
Intrafund Transfer Out - [a]	(224,136)	(75,000)	224,136	75,000	-	-
TOTAL EXPENDITURES	2,711,430	3,190,791	224,136	75,000	2,935,566	3,265,791
PROJECTED ENDING BALANCE	18,885	2,362	119,678	251,678	138,563	254,040

[a] - Transfer from Parking Lots to Campus Police to cover operational deficit.

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

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE		TOTAL	
	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	1,584,506	2,197,693	759,291	759,705	763,723	900,060	1,273,266	-	4,380,785	3,857,458
REVENUES										
State Mandated Costs-Block Grant	102,521	102,000	49,549	45,000	92,897	92,000	-	-	244,967	239,000
Student Health Fees	677,683	700,000	316,014	315,000	548,604	595,000	-	-	1,542,301	1,610,000
Other Student Charges	51,430	43,000	20,099	20,000	29,650	85,000	-	-	101,179	148,000
Other Income	2,300	2,300	13,184	13,000	4,468	6,000	-	-	19,952	21,300
TOTAL REVENUES	833,934	847,300	398,846	393,000	675,619	778,000	-	-	1,908,399	2,018,300
EXPENDITURES										
Academic Salaries	136,872	136,371	93,839	96,523	124,201	119,910	-	-	354,911	352,804
Classified Salaries	453,161	461,995	107,638	86,191	424,979	330,228	-	-	985,778	878,413
Employee Benefits	253,879	269,336	116,784	125,051	325,566	340,138	-	-	696,229	734,526
Supplies & Materials	35,115	50,840	28,160	29,785	30,894	34,000	-	-	94,169	114,625
Operating Expenses	99,748	119,544	54,906	55,450	139,353	165,300	-	-	294,008	340,294
Capital Outlay	3,994	-	607	-	2,029	-	-	-	6,630	-
TOTAL EXPENDITURES	982,769	1,038,086	401,935	393,000	1,047,023	989,576	-	-	2,431,726	2,420,662
OPERATING SURPLUS(DEFICIT)	(148,835)	(190,786)	(3,089)	-	(371,403)	(211,576)	-	-	(523,327)	(402,362)
INTRAFUND TRANSFER IN(OUT)	762,022	-	3,503	-	507,741	-	(1,273,266)	-	-	-
ENDING FUND BALANCE	2,197,693	2,006,907	759,705	759,705	900,060	688,484	-	-	3,857,458	3,455,096

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

	OXNARD	
	Actual 2018-19	Budget 2019-20
BEGINNING BALANCE	181,812	184,775
REVENUES		
Food Sales	104,913	125,000
Catering Sales	14,747	15,000
Interfund Transfer In	-	-
TOTAL REVENUES	119,659	140,000
TOTAL FUNDS AVAILABLE	301,471	324,775
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	2,299	7,119
Supplies and Materials	-	5,677
Operating Expenditures	14,397	16,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	100,000	125,000
TOTAL EXPENDITURES	116,696	154,216
PROJECTED ENDING BALANCE	184,775	170,559 *

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

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

	MOORPARK		VENTURA		TOTAL	
	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	296,894	313,619	154,805	224,239	451,699	537,858
REVENUES						
Child Care Tax Bailout Apportionment	33,488	32,000	33,488	33,000	66,977	65,000
Child Care Fees	355,408	386,821	354,778	263,000	710,186	649,821
Child Care Fees-paid by grants/aid	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	29,715	75,000	29,715	75,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	388,897	418,821	417,981	371,000	806,878	789,821
EXPENDITURES						
Classified Salaries	240,960	248,414	260,982	280,561	501,942	528,975
Employee Benefits	114,470	141,016	74,687	130,523	189,157	271,539
Supplies & Materials	5,707	13,500	9,714	10,000	15,421	23,500
Operating Expenses	11,034	15,050	3,166	5,810	14,200	20,860
Non Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	372,171	417,980	348,548	426,894	720,719	844,874
OPERATING INCOME (LOSS)	16,726	841	69,433	(55,894)	86,159	(55,053)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	57,000	-	57,000
TOTAL NON OPERATING REV// (EXP)	-	-	-	57,000	-	57,000
NET CHANGE IN BALANCE	16,726	841	69,433	1,106	86,159	1,947
ENDING FUND BALANCE	313,619	314,460	224,239	225,345	537,858	539,805

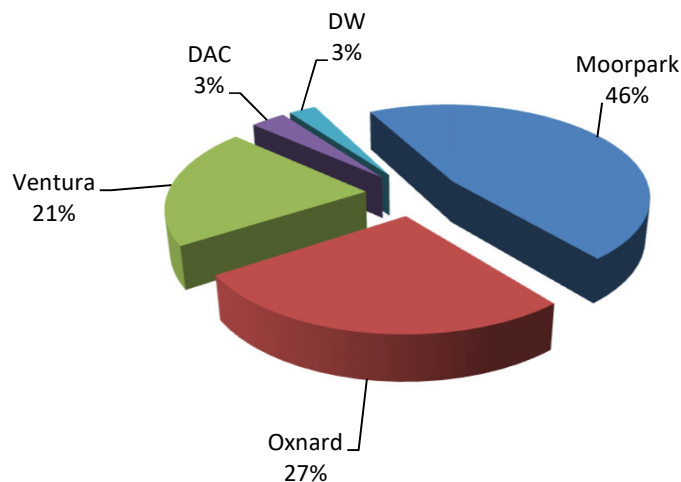
* At Oxnard College, the child care center has been converted to a lab school and is accounted for in the Unrestricted General Fund.

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

FUND 4x BY MAJOR OBJECT

	2018-19 ADOPTION BUDGET	2018-19 ACTUAL ACTIVITY	2019-20 ADOPTION BUDGET
8000 REVENUES	6,574,343	16,148,099	4,324,843
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	83,035	6,301	285,655
5000 OTHER OPERATING EXP	569,776	606,977	399,421
6000 CAPITAL OUTLAY	32,709,024	17,608,792	18,259,831
7000 OTHER OUTGO	3,267,924	-	2,696,681
TOTAL EXPENDITURES	36,629,758	18,222,070	21,641,589
Net Change Fund Balance			(17,316,746)
Beginning Fund Balance			29,205,241
Ending Fund Balance			11,888,495

Expenditure Budget by Site



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

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	408,076	987,845	2,071,548	-	-	3,467,468
415	Redevelopment Agency Funds	157,596	1,642,142	462,415	-	-	2,262,153
417	Non Res Stdnt Cptl Outlay Surcharge	314,990	46,813	269,007	-	-	630,810
419	Locally Funded Projects	8,891,727	2,976,382	459,977	603,173	105,127	13,036,385
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	-	125,000	462,622	1,037,622
43XX	Measure S Bond Projects	-	-	1,207,151	-	-	1,207,151
TOTAL CAPITAL PROJECTS		10,072,389	5,803,181	4,470,098	728,173	567,748	21,641,589

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

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Resurface Running Track	-	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	-	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	-	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	-	30,581	30,581	-
MC	ADMIN BLDG SECONDARY EFF PH 1 16/17	-	300,000	300,000	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
MC	MC STADIUM WATER LINE REPLACEMENT	-	59,888	59,888	-
	MOORPARK COLLEGE SUBTOTAL	-	408,076	408,076	-

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

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	13/14 REPL EMG LTING/FIRE ALARM BAT	368	368	737	-
OC	SM 13/14 R/R RESTROOMS CW	15,750	15,750	31,500	-
OC	S/M 13/14 SIDEWALK R/R CW	8,207	8,207	16,413	-
OC	SM 13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	575	575	1,150	-
OC	13/14 REPAIR/RECOAT ROOF BLDG 21	16,000	16,000	32,000	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	Reroof Bldg #20 Job & Car SM 15/16	-	32,500	32,500	-
OC	Repl Roof Bldg#1 No Hall SM15/16	-	17,650	17,650	-
OC	R/R Roof Bldg #10-CDC SM 15/16	-	90,500	90,500	-
OC	Refurb Stud Restrm #24 CSC SM 15/16	-	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	-	35,001	35,001	-
OC	REPL 2 HVAC UNITS MAIN BLDG SM16/17	-	38,463	38,463	-
OC	REPL HVAC SVC STAFF OFF/CLSRM 16/17	-	73,463	73,463	-
OC	INSTALL A/C CLSRM LS11-LS15 SM1617	-	212,400	212,400	-
OC	INSTALL HVAC BLDG 4 PH 1 SM16/17	-	118,254	118,254	-
OC	REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	OC EMERGENCY LIGHT BACKUP BATTERIES	-	6,504	6,504	-
OC	OC REPLACE FIRE ALARM BLDG 6	-	87,015	87,015	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	18,453	18,453	-
OC	15/16 CONDENSING UNIT REPLACE CW	-	3,027	3,027	-
OC	OC SM 18/19 ALLOCATION	-	62,853	62,853	-
OC	OC LS CORRIDOR PAINTING	-	30,000	30,000	-
OC	OC LA-6/LS-8/LS-16	-	30,000	30,000	-
	OXNARD COLLEGE SUBTOTAL	47,010	940,834	987,845	-

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

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	SM Ong Campus Facility Improvements	7,787	7,787	15,574	-
VC	Repair/Replace Concrete Walkways	-	795	795	-
VC	Repair Athletic Track	-	180	180	-
VC	Replace Gutters on WAM	-	86	86	-
VC	Repair Restrooms in Admin Bldg	-	795	795	-
VC	Replace Gas Line to DRC	-	108	108	-
VC	Repl Heating in Admin Bldg	-	795	795	-
VC	Replace Flooring in DRC	-	36	36	-
VC	SM 13/14 Admin Bldg Window Repl	64,828	64,828	129,657	-
VC	SM 13/14 Guthrie Hall - Ext Paint	3,000	3,000	6,000	-
VC	CW Replace Fencing & Gates SM 15/16	-	107,435	107,435	-
VC	Repl Roof & Doors #21 M/O SM 15/16	-	14,720	14,720	-
VC	Rem Restrms adj Sml Gym #7 SM15/16	-	5	5	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	9,255	9,255	-
VC	REPLACE EOPS ROOF SM 15/16	-	23,717	23,717	-
VC	SCI/MATH REPL DRYER/VAC PUMP SM1516	-	15,290	15,290	-
VC	REPLACE HVAC MATH/SCIENCE SM16/17	-	650,000	650,000	-
VC	REPLACE CONCRETE WALKWAY SM16/17	-	550,000	550,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	169,941	169,941	-
VC	VC SM 18/19 ALLOCATION	-	247,256	247,256	-
VC	VC SM 19/20 ALLOCATION	-	112,831	112,831	-
VC	VC MCW/MCE CHILLERS	-	126	126	-
VC	BCS/FA HVAC REPAIR	-	16,948	16,948	-
	VENTURA COLLEGE SUBTOTAL	75,615	1,995,933	2,071,548	-

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

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

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

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	224,990	90,000	314,990	-
OC	Capital Outlay Surcharge	36,813	10,000	46,813	-
VC	Capital Outlay Surcharge	219,007	50,000	269,007	-
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		480,810	150,000	630,810	-

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	2,742,963	150,000	2,892,963	-
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2019 - 2020 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	MC Gym Renovation Exh B #16	4,130,851	-	4,130,851	-
MC	MC Admin Bldg Renovation	142,759	-	65,000	77,759
MC	Forum (AA-147) Renovation	63,100	-	-	63,100
MC	Moorpark College Wayfinding	1,045,414	-	1,045,414	-
MC	Performing Arts Improvements	500,000	-	-	500,000
MC	MC Theater Lighting Repl. Phs2	237,481	(237,481)	-	-
MC	MC Football Stadium Lighting Repl	350,934	-	350,934	-
MC	Special Rep & Site Improvmnts Phs 2	396,630	12,408	150,000	259,037
MC	All Weather Access Project	35,888	-	35,888	-
MC	MC M&O Office Renovation Project	100,000	-	-	100,000
MC	MC PROP 39 YR 5	9,315	(9,315)	-	-
MC	GREEN CHARGE NETWORKS	3,093	(3,093)	-	-
MC	MC ZOO PARROT STRUCTURE	50,000	-	50,000	-
MC	MC ZOO TIGER HABITAT	137,783	400,000	537,783	-
MC	MC OUTDOOR KINESIOLOGY CLSRM (SWF)	6,572	(6,572)	-	-
MC	MC LLR SERVER ROOM HVAC REPLACEMENT	1,000	-	1,000	-
MC	MC HEALTH SCIENCE LAB	18,231	-	18,231	-
MC	MC KINESIOLOGY OUTDOOR CLSRM PH 2	251,200	6,572	257,772	-
MC	Stadium Bathrooms	689,494	-	689,494	-
MC	CCCR Renovation	238,147	-	238,147	-
MC	MC STADIUM WATER LINE REPLACEMENT	9,379	-	9,379	-
MC	MC CAMPUS CENTER RENOVATION	844,092	237,481	-	1,081,572
MC	MC LMC FLOORING REPLACEMENT	250,000	-	250,000	-
MC	MC SOFTBALL FIELD COMPLIANCE	300,000	-	300,000	-
MC	MC BASEBALL FIELD FENCING	150,000	-	150,000	-
MC	MC CAMPUS PAINTING PROJECTS	200,661	-	200,661	-
MC	MC OLD ACCESS BUILDING REPLACEMENT	679,729	-	-	679,729
MC	MC FOOTBALL TURF & TRACK REPLACEMENT	150,000	-	-	150,000
MC	Unallocated General Scheduled Maint	89,367	50,000	139,367	-
MC	DW PARKING 2019 MC	271,805	-	271,805	-
	SUBTOTAL MOORPARK PROJECTS	11,352,924	450,000	8,891,727	2,911,197

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

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	#26 Community Student Svcs Center	5,134	-	5,134	-
OC	Unidentified Project Fund	3,869,043	-	-	3,869,043
OC	Unallocated General Scheduled Maint	-	50,000	50,000	-
OC	OC FIRE WAREHOUSE	2,453,071	-	2,453,071	-
OC	FIRE TECH AIR CONDITION REPLACEMENT	21,730	(21,730)	-	-
OC	OC LA-6/LS-8/LS-16 FLOORING	25,974	-	25,974	-
OC	Campus Signage Project	224,780	21,730	246,510	-
OC	BIOLOGY LAB REMODEL	88,495	-	88,495	-
OC	OC PROP 39 YR 5	59,639	-	59,639	-
OC	DW PARKING 2019 OC	47,560	-	47,560	-
	SUBTOTAL OXNARD PROJECTS	6,795,425	50,000	2,976,382	3,869,043
VC	Unallocated General Scheduled Maint	1,324,794	50,000	100,000	1,274,794
VC	VC ASC REPAIRS	16,592	-	-	16,592
VC	CAMARILLO HVAC REPAIRS	84,294	-	-	84,294
VC	VC ELC-TESTING CENTER	1,000	(1,000)	-	-
VC	VC CDC RELOCATION PROJECT	26,194	(26,194)	-	-
VC	VC SSC OFFICES REMODEL	21,089	-	21,089	-
VC	VC BB FIELD TRANSFORMER/SWITCH PROJ	101,441	(101,441)	-	-
VC	VC Office Renovations	8,311	-	8,311	-
VC	Math/Science HVAC Renovation	801,136	173,108	250,000	724,244
VC	VC CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	80,938	-	25,000	55,938
VC	West Field Improvements	21,040	(21,040)	-	-
VC	Pirates Plaza	475,367	-	35,576	439,791
VC	VC LRC CHILLER	23,434	(23,434)	-	-
VC	VC DOORS PROJECT	59,622	-	-	59,622
	SUBTOTAL VENTURA PROJECTS	3,079,971	50,000	459,977	2,669,994

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

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
DAC	DAC HVAC BOILER REPLACEMENT	603,173	-	603,173	-
	SUBTOTAL DAC PROJECTS	603,173	-	603,173	-
DW	Emergency Preparedness	59,041	-	59,041	-
DW	Mass Notification System	5,000	-	5,000	-
DW	FSTA Cam Site Scheduled Maintenance/Landscap	456,672	-	10,000	446,672
DW	Information Technology Security	5,806	-	5,806	-
DW	PARKING MAINTENANCE DW2019	25,280	-	25,280	-
	SUBTOTAL DISTRICT-WIDE PROJECTS	551,799	-	105,127	446,672
	TOTAL CAPITAL OUTLAY PROJECTS	22,383,291	550,000	13,036,385	9,896,906

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

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	1,037,462	-	300,000	737,462
OC	Technology Refresh/Equip. Replacement	905,567	-	150,000	755,567
DAC	Technology Refresh/Equip. Replacement	623,560	-	125,000	498,560
DW	Information Technology Equipment	14,530	30,000	44,530	-
DW	New Information Technology Systems	155,883	250,000	405,883	-
DW	SIG Projects	6,907	-	6,907	-
DW	Cloud Project	1,139	-	1,139	-
DW	Banner 9 Forms	4,163	-	4,163	-
	TOTAL	2,749,211	280,000	1,037,622	1,991,589

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

FUND 43XX GENERAL OBLIGATION (MEASURE S) BOND PROJECTS

LOC	ORG	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENDED TO DATE	2019-2020 BUDGET	ENDING BALANCE
MC	VAR	Completed Projects	111,285,291	111,285,291	-	-
MC	VAR	Defunded Projects	80,551	80,551	-	-
		SUBTOTAL MOORPARK PROJECTS	111,365,842	111,365,842	-	-
OC	VAR	Completed Projects	118,546,510	118,546,510	-	-
OC	VAR	Defunded Projects	71,906	71,906	-	-
		SUBTOTAL OXNARD PROJECTS	118,618,416	118,618,416	-	-
VC	VAR	Completed Projects	101,924,111	101,924,111	-	-
VC	VAR	Defunded Projects	235,780	235,780	-	-
VC	39105	Athletic Facilities Renovation	11,384,026	10,843,388	540,638	-
VC	39111	M & O Renovation	5,857,119	5,244,867	612,252	-
VC	39140	Studio Arts H Building Modernization	5,987,900	5,942,630	45,270	-
VC	39300	Allocated/Not Designated Bond Interest	8,992	-	8,992	-
		SUBTOTAL VENTURA PROJECTS	125,397,927	124,190,776	1,207,151	-
DW	VAR	Completed Projects	25,445,757	25,445,757	-	-
		SUBTOTAL DISTRICT-WIDE PROJECTS	25,445,757	25,445,757	-	-
		TOTAL BOND PROJECTS	380,827,942	379,620,791	1,207,151	-

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

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20	Actual 2018-19	Budget 2019-20
BEGINNING FUND BALANCE	375,868	386,541	513,553	532,856	181,087	192,960	1,070,508	1,112,356
REVENUE								
Vending Commission	36,723	40,000	19,303	23,000	28,293	27,000	84,319	90,000
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	36,723	40,000	19,303	23,000	28,293	27,000	84,319	90,000
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	5,422	8,136	-	-	13,408	12,204	18,831	20,340
Supplies & Materials	628	3,000	-	-	1,832	12,000	2,460	15,000
Operating Expenses	-	2,000	-	-	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	6,050	13,136	-	-	15,240	24,204	21,290	37,340
OPERATING INCOME (LOSS) – FOODSERVICE	30,673	26,864	19,303	23,000	13,053	2,796	63,029	52,660
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	(20,000)	-	-	-	(1,180)	-	(21,180)	-
TOTAL NON OPERATING EXPENSES	20,000	-	-	-	1,180	-	21,180	-
NET CHANGE IN BALANCE	10,673	26,864	19,303	23,000	11,873	2,796	41,849	52,660
ENDING FUND BALANCE	386,541	413,405	532,856	555,856	192,960	195,756	1,112,356	1,165,016

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

FUND 611 - SELF-INSURANCE

	<u>2018-19 Adoption Budget</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adoption Budget</u>
BEGINNING BALANCE	1,205,385	1,205,385	1,133,285
REVENUES			
TRANSFERS FROM OTHER FUNDS	75,000	75,000	75,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,280,385	1,280,385	1,208,285
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	118,088	75,000
SETTLEMENTS	65,000	29,012	65,000
ENDING BALANCE	1,140,385	1,133,285	1,068,285

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2018-19 Adoption Budget</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adoption Budget</u>
BEGINNING BALANCE	3,279,237	3,279,237	3,279,237
REVENUES	-	-	-
EXPENDITURES	-	-	18,500
ENDING BALANCE	3,279,237	3,279,237	3,297,737

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

FUND 691 - WORKLOAD BALANCING

	<u>2018-19 Adoption Budget</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adoption Budget</u>
BEGINNING LIABILITY	736,914	736,914	761,607
INSTRUCTIONAL EXPENSE/BANKING	150,000	111,309	120,000
USAGE	(120,000)	(86,616)	(90,000)
ENDING LIABILITY	766,914	761,607	791,607

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2018-19 Adoption Budget</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adoption Budget</u>
BEGINNING BALANCE	474,873	474,873	68,416
TRANSFER IN (from all funds as fringe benefit %)	16,849,333	15,105,862	18,451,959
INTEREST	-	-	-
EXPENDITURES (actual premiums)			
premiums	15,684,492	15,512,319	16,421,983
misc	-	-	-
TRANSFER OUT (to irrevocable trust)	-	-	-
ENDING BALANCE	1,639,714	68,416	2,098,393

Total Liability is \$197.3 million as of the June 30, 2018 actuarial study valuation date.

Balance of the Irrevocable trust is \$22 million as June 30, 2019

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

	CAL GRANTS	CARE	STATE PROGRAMS EOPS	SSCG	AB19	PELL	FEDERAL PROGRAMS SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	523	-	523
REVENUES										
Federal Income	-	-	-	-	-	36,000,000	598,110	-	2,986,000	39,584,110
State Income	4,077,000	84,194	365,605	6,464,591	368,500	-	-	-	-	11,359,891
Local Income	-	-	-	-	-	-	-	70	-	70
TOTAL REVENUES	4,077,000	84,194	365,605	6,464,591	368,500	36,000,000	598,110	70	2,986,000	50,944,071
TOTAL FUNDS AVAILABLE	4,077,000	84,194	365,605	6,464,591	368,500	36,000,000	598,110	593	2,986,000	50,944,594
EXPENDITURES & OTHER OUTGO										
Transfers Out	-	-	-	-	-	-	-	593	-	593
Student Financial Aid	4,077,000	84,194	365,605	6,464,591	368,500	36,000,000	598,110	-	2,986,000	50,944,001
TOTAL EXPENDITURES & OTHER OUTGO	4,077,000	84,194	365,605	6,464,591	368,500	36,000,000	598,110	593	2,986,000	50,944,594
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-	-

DCS Meeting - 08.14.2019 (complete packet)
Does not include California College Promise Grants,
formerly known as Board of Governors Fee Waivers)

Ventura County Community College District

Employee Headcounts

NEW

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Total CA Res FTES (actual)	29,218	27,333	26,458	25,036	25,311	26,023	26,468	25,399	26,079	26,165
Total CA Res FTES (funded)	25,841	26,530	24,391	24,700	25,311	26,023	26,468	25,399	26,669	26,669
Full Time Academic ¹										
Part Time Academic (FTEF) ²										
Total Faculty (FTEF)										
Management										
Supervisors										
Classified										
Confidential										
Other										
Total Non Faculty ³										

Source:

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

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

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

Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

Total District	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Admissions & Records	1,746,533	1,929,540	1,976,126	1,923,759	2,093,178	2,245,859	2,205,739
Ancillary Services	1,347,427	1,355,084	1,463,975	1,415,237	1,552,782	1,702,400	1,641,980
Auxiliary Services	970,933	911,205	1,132,049	1,392,812	1,730,508	1,889,518	1,991,973
Community Services & Economic Dev	1,056,558	861,422	845,954	809,042	842,231	921,069	1,356,278
Food Services	-	-	-	-	-	7,174	1,547
General Institutional Support Svcs	22,306,130	22,784,816	26,467,939	29,370,103	30,175,789	33,520,990	30,792,213
Instructional	66,127,079	69,922,917	74,758,697	83,643,605	86,847,706	90,191,084	88,648,326
Instructional Administration	11,259,018	11,966,366	12,316,971	14,689,185	16,437,819	17,406,327	19,505,475
Instructional Support Services	3,231,640	3,346,721	3,289,389	3,536,189	3,889,097	4,614,820	5,521,763
Long-Term Debt & Other Financing	141,625	-	-	-	-	-	-
Operation & Maintenance of Plant	12,740,848	13,572,028	14,148,948	14,398,525	15,225,097	14,952,458	15,346,306
Physical Property And Related Acqui	83,361	13,326	114,354	110,062	277,154	364,808	99,912
Planning, Policymaking & Coordination	2,658,072	2,758,226	3,190,565	3,584,775	3,491,108	3,560,119	3,894,170
Student Counseling and Guidance	5,783,627	6,356,874	7,830,809	9,280,331	11,193,954	11,400,763	10,103,640
Student Svcs Other	11,512,960	13,109,057	14,064,231	15,945,222	16,844,312	17,366,790	18,436,877
Transfer, Student Aid & Other Outgo	4,953,532	(699,028)	6,787,009	11,401,285	19,721,665	9,368,103	20,314,062
Total	145,919,344	148,188,553	168,387,014	191,500,132	210,322,402	209,512,282	219,860,261

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

NEW

	MOORPARK COLLEGE		OXNARD COLLEGE		VENTURA COLLEGE		DAC/Utilities/Districtwide		ALL LOCATIONS	
	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget
FULL TIME FACULTY POSITIONS *										
FULL TIME POSITIONAL SALARIES	\$14,902,200		8,239,835		\$13,112,650		-		\$36,254,685	
FULL TIME POSITIONAL BENEFITS	11,994,374		6,304,364		9,856,407		-		28,155,145	
TOTAL FULL TIME FACULTY POSITIONS	26,896,574	41.9%	14,544,198	43.5%	22,969,058	43.1%	-		64,409,830	36.7%
NON-FULL TIME FACULTY POSITIONS *										
NON-FULL TIME POSITIONAL SALARIES	10,948,619		4,429,637		8,992,602		-		24,370,858	
NON-FULL TIME POSITIONAL BENEFITS	1,563,642		674,256		1,340,074		-		3,577,971	
TOTAL NON-FULL TIME FACULTY POSITIONS	12,512,261	19.5%	5,103,892	15.3%	10,332,676	19.4%	-		27,948,829	15.9%
MANAGEMENT										
MANAGEMENT SALARIES	1,683,237		1,751,249		2,087,394		2,169,117		7,690,998	
MANAGEMENT BENEFITS	939,721		934,928		1,133,963		1,300,575		4,309,187	
TOTAL MANAGEMENT	2,622,958	4.1%	2,686,178	8.0%	3,221,357	6.0%	3,469,693	14.2%	12,000,185	6.8%
CLASSIFIED										
CLASSIFIED SALARIES	9,570,340		5,189,771		8,503,316		5,045,649		28,309,077	
CLASSIFIED BENEFITS	5,987,621		3,688,477		5,500,255		3,584,906		18,761,260	
TOTAL CLASSIFIED	15,557,961	24.2%	8,878,249	26.5%	14,003,571	26.3%	8,630,556	35.2%	47,070,337	26.8%
NON PERSONNEL EXPENDITURES	57,589,754	89.6%	31,212,517	93.3%	50,526,662	94.7%	12,100,248	49.4%	151,429,181	86.3%
SUPPLIES & MATERIALS	1,275,957	2.0%	683,692	2.0%	655,354	1.2%	87,823	0.4%	2,702,826	1.5%
OPERATING EXP	2,216,236	3.5%	1,129,068	3.4%	2,537,667	4.8%	9,662,254	39.5%	15,545,225	8.9%
CAPITAL OUTLAY	19,500	0.0%	67,069	0.2%	24,359	0.0%	201,465	0.8%	312,393	0.2%
TRANSFERS	(110,000)	-0.2%	(274,500)	-0.8%	(740,304)	-1.4%	1,907,822	7.8%	783,018	0.4%
CONTINGENCY	3,247,273	5.1%	645,242	1.9%	328,989	0.6%	529,074	2.2%	4,750,578	2.7%
DIRECT EXPENDITURE SUBTOTAL	6,648,966	10.4%	2,250,571	6.7%	2,806,065	5.3%	12,388,438	50.6%	24,094,040	13.7%
TOTAL BUDGETED EXPENDITURES	\$64,238,720	100.0%	33,463,088	100.0%	\$53,332,727	100.0%	\$24,488,686	100.0%	\$175,523,221	100.0%

Stipends, overload and any other extra pay full time faculty may earn is not included in their budgeted positions. These assignments and all part time faculty costs are included in non-full time faculty positions listed above.

Ventura County Community College District

General Fund - Unrestricted (Fund 111)

10 Year Historical Results

		FY10		FY11		FY12		FY13	
FTES									
	<i>funded</i>	25,841		26,530		24,391		24,700	
	<i>actual</i>	29,218		27,333		26,458		25,036	
Revenue		136,316,095		137,799,108		126,182,001		126,524,926	
Faculty									
salary		57,691,334		55,236,772		53,292,636		50,239,973	
payroll driven		6,221,260		6,168,478		6,493,334		5,967,982	
health & welfare		5,706,317		5,522,753		5,882,413		6,806,471	
Retiree/HRL		3,549,716		3,873,271		5,445,051		6,130,543	
Total Faculty		73,168,627	54.6%	70,801,273	52.8%	71,113,435	54.1%	69,144,969	54.7%
Management									
salary		6,208,087		5,862,297		5,871,959		5,765,993	
payroll driven		868,171		872,155		921,546		900,525	
health & welfare		586,033		572,702		599,789		584,837	
Retiree/HRL		413,192		790,521		915,597		992,121	
Total Management		8,075,483	6.0%	8,097,676	6.0%	8,308,890	6.3%	8,243,476	6.5%
Classified									
salary		18,191,742		17,470,685		16,304,500		14,806,466	
payroll driven		3,477,713		3,562,189		3,546,161		3,213,658	
health & welfare		4,111,490		4,098,897		4,024,525		3,728,686	
Retiree/HRL		2,218,482		2,417,697		2,554,574		2,474,329	
Total Classified		27,999,428	20.9%	27,549,468	20.5%	26,429,761	20.1%	24,223,139	19.2%
Sup/Conf/Other *									
salary		4,203,633		4,642,222		4,708,073		4,732,250	
payroll driven		614,536		694,240		757,401		792,522	
health & welfare		549,040		599,935		650,548		725,104	
Retiree/HRL		308,219		402,186		472,824		541,169	
Total Sup/Conf/Other		5,675,428	4.2%	6,338,583	4.7%	6,588,846	5.0%	6,791,044	5.4%
Total Personnel Exp		114,918,966	85.8%	112,787,000	84.1%	112,440,932	85.5%	108,402,628	85.7%
Supplies & Materials		1,669,622	1.2%	1,901,863	1.4%	1,864,553	1.4%	1,714,340	1.4%
Other Expenditures		12,219,128	9.1%	11,529,762	8.6%	11,283,434	8.6%	11,561,194	9.1%
Capital Outlay		334,672	0.2%	920,548	0.7%	561,381	0.4%	645,889	0.5%
Other Outgo		4,871,794	3.6%	7,044,453	5.2%	5,410,247	4.1%	4,157,242	3.3%
Total Direct Exp		19,095,215	14.2%	21,396,626	15.9%	19,119,615	14.5%	18,078,665	14.3%
Total Expenditures		134,014,181		134,183,627		131,560,547		126,481,293	

FY14		FY15		FY16		FY17		FY18		FY19	
25,311		26,023		26,468		26,468		26,669		26,669	
25,311		26,023		26,468		25,415		26,079		26,165	
137,426,786		142,464,149		147,245,141		152,263,392		160,321,628		173,271,397	
52,895,931		55,876,356		58,256,612		58,545,064		58,884,313		60,418,938	
5,713,480		6,395,354		7,059,295		7,963,318		8,910,346		9,818,883	
6,991,472		7,464,146		7,650,009		8,727,936		8,901,078		9,100,879	
6,538,570		6,596,222		7,297,090		7,438,238		8,678,708		8,587,326	
72,139,452	54.4%	76,332,077	53.9%	80,263,006	54.0%	82,674,556	53.8%	85,374,445	52.2%	87,926,026	51.4%
5,819,687		6,158,851		6,787,859		7,282,657		7,410,559		7,965,973	
848,092		927,303		1,436,410		1,578,445		1,487,881		1,766,703	
654,017		663,033		757,195		822,040		828,727		974,605	
1,104,190		1,119,834		937,517		1,099,696		1,226,131		1,392,090	
8,425,987	6.4%	8,869,022	6.3%	9,918,981	6.7%	10,782,838	7.0%	10,953,299	6.7%	12,099,371	7.1%
16,083,503		16,917,257		17,914,992		19,005,113		19,824,344		19,718,687	
3,307,067		3,565,458		3,833,211		4,316,539		1,860,060		5,300,735	
4,251,854		4,221,804		4,708,006		4,931,836		5,257,897		5,786,137	
2,915,306		3,043,983		2,647,951		2,814,542		3,283,963		3,500,245	
26,557,730	20.0%	27,748,503	19.5%	29,104,160	19.5%	31,068,030	19.5%	30,226,265	19.5%	34,305,805	19.5%
4,855,869		4,975,585		5,711,011		5,719,009		5,474,439		5,732,575	
763,520		773,433		856,516		928,157		3,913,545		1,105,218	
808,782		758,059		795,924		818,649		841,433		918,286	
612,248		590,136		518,911		544,038		600,870		661,754	
7,040,419	5.3%	7,097,213	5.0%	7,882,362	5.3%	8,009,853	5.2%	10,830,287	6.6%	8,417,833	4.9%
114,163,587	86.1%	120,046,816	84.7%	127,168,509	85.6%	132,535,277	86.3%	137,384,295	84.0%	142,749,035	83.5%
1,879,224	1.4%	1,802,137	1.3%	1,926,255	1.3%	1,736,749	1.1%	1,647,090	1.0%	1,592,166	0.9%
11,754,761	8.9%	11,956,566	8.4%	12,076,182	8.1%	12,485,528	8.1%	11,955,893	7.3%	13,477,558	7.9%
448,894	0.3%	596,108	0.4%	660,046	0.4%	440,103	0.3%	483,347	0.3%	446,383	0.3%
4,407,215	3.3%	7,291,063	5.1%	6,809,725	4.6%	6,449,823	4.2%	12,092,549	7.4%	12,790,318	7.5%
18,490,093	13.9%	21,645,874	15.3%	21,472,208	14.4%	21,112,203	13.7%	26,178,879	16.0%	28,306,425	16.5%
132,653,681		141,692,690		148,640,717		153,647,480		163,563,175		171,055,460	