



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council of Administrative Services (DCAS)

May 23, 2019 – 1:30 p.m.
District Administrative Center, Thomas Lakin Board Room

AGENDA

- Approval of Meeting Notes – May 8, 2019
- FY20 Tentative Budget
- Use of Designated (Energy Efficiency) and Unallocated Reserves
- Other Business
- Future Agenda Items

Next meeting(s):
9:00 a.m., June 20, 2019

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

District Administrative Center, Thomas Lakin Boardroom

Thursday, May 8, 2019

NOTES

DCAS Attendees:

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
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
Nubia Lopez-Villegas, Human Resources Representative
Lydia Morales, Academic Senate President, Ventura College
Chris Renbarger, Classified Senate Representative, Oxnard College
Maria Urenda, SEIU Representative

Absent:

Silvia Barajas, Vice President, Business Services, Moorpark College
Jenine Daly, Human Resources Representative
Mark Frohnauer, AFT Representative
Julius Sokenu, Vice President, Academic Affairs, Moorpark College

Recorder: Laura Galvan

Meeting called to order 1:05 p.m.

APPROVAL OF MEETING NOTES – APRIL 18, 2019

The meeting notes from April 18, 2019, were approved by consensus.

FY19 UNBUDGETED REVENUE

Dr. Clark reviewed the unbudgeted revenue for FY19. She explained that a column was added representing the April 2019, apportionment (P1) update, which resulted in a reduction of FY19 revenue from the March 2019 P1. Part of the reason for decreased revenue is primarily due to how the 3- year average of credit FTES is calculated. The State has removed the special admit (high school students (non CCAP)) credit FTES from the number. Additionally, incarcerated credit FTES have been removed from the three-year rolling average FTES number. For FY2017-18, special admit students total 290 students at Moorpark College; 120 students at Oxnard College; and 339 students at Ventura College. Ventura College had six incarcerated credit FTES for FY18; no others are reported. This change has been applied to the District's credit FTES calculation for FY17, FY18, and FY19. As a result, the District's three-year credit FTES average has decreased. She stated that the FY19 special admit and incarcerated FTES rate is \$5,457/FTES; rolling average credit rate is \$3,727/FTES. Prior to this change, special admit and incarcerated student FTES were counted twice in a district's base allocation. The total FTES/P1 revised April adjustment for FY19 equates to an additional \$1.7 million for VCCCD since Adoption.

Dr. El Fattal indicated that the State wanted to commit to the hold harmless amount previously provided. He explained that they analyzed those amounts and evaluated remaining revenue to be allocated. The remaining revenue (after the hold harmless amounts) will be divided amongst the districts that would benefit from SCFF. He stated there are not enough funds to fully fund the SCFF. The amount was prorated amongst eligible districts; VCCCD will also receive a portion of the deficit. Vice Chancellor El Fattal cautioned DCAS members that this number may change again before the end of the fiscal year. Hopefully, more may be known at the May Revise, which is expected to be released May 9, 2019.

Dr. Clark stated that the total revenue for FY19 is \$166,947,981; that amount will flow through the District's allocation model.

FY20 TENTATIVE BUDGET NARRATIVE

Dr. Clark explained that the FY20 Tentative Budget Narrative is an unfinished draft and will be updated and presented again at the May 23, 2019, DCAS meeting. The narrative will be finalized after the May Revise.

It was stated that Dr. Gillespie has announced the Anthem health care premium will increase by 6%. Dr. Clark explained that the projected 7.5% increase will remain as part of the FY20 Tentative Budget. A note that rates were finalized after budget finalization will be added to the narrative and actual numbers will be reflected in the Adoption Budget.

There was a brief discussion about an update to the actuarial study (roll forward) being presented to the Board at the May 2019, Board meeting. Ms. (Emily) Day indicated that the update was done for the sole purpose of financial statement reporting. The FY20 Tentative Budget Narrative will be updated reflecting the current actuarial figure.

Ms. Day explained that Restricted funds include grants and categoricals. She stated that some grants are carried over from FY19: Strong Workforce and Guided Pathways. She noted that the figures are placeholders for carryovers. Further, the majority of the categoricals are budgeted at 95% of the FY19 funding. Other grants are budgeted for FY20 using the latest award letters from the sponsoring agencies. Ms. Day noted that the face pages of these contracts and grants may not be ready in time for the May 23 agenda distribution. DCAS members were understanding of the budget development time constraints, but would like the bulk of the documents as soon they are ready, while the balance of the documents can be distributed at the meeting or as soon as possible beforehand.

Dr. Clark explained that the new, increased parking rates are included in the budget projections. The amounts also reflect the additional \$430,000 for three new officers.

There was a discussion about mandated claim reimbursements vs. the block grant. Ms. Day explained that when the District receives the block grant funds, some of those funds are allocated to the health care centers and the balance goes into Fund 113. In FY15, the District received over \$14 million that was over and above the block grant apportionment. For FY20, the Mandated Claim Block Grant funds will continue to be allocated internally as in recent years.

Ms. Day explained that the Scheduled Maintenance and Instructional Equipment and Library Materials (IELM) funds are not included in the FY20 budget as they were not included in the Governor's initial

budget proposal. This may change at the May Revise and, if so, will be reflected in the FY20 Adoption Budget.

FY20 REVENUE PROJECTIONS

Dr. Clark explained that the FY20 revenue projections have been updated to reflect the recent changes made to FTES calculations presented as part of the P1 in late April 2019.

DW Services

Ms. Brown explained that when the Districtwide Services budget is presented to Chancellor's Consultation Council, the Academic Senate will use that opportunity to object to some of the increases. She reiterated that the concerns expressed at the April 2019 meeting about using reserves was not addressed by the group. She explained that the colleges must live within their budgets and the Districtwide Services budget should also. Ms. Brown stated she feels that some of the proposed expenditures in districtwide should be paid with reserves. The other concerns expressed by Moorpark College were the excessive funds used for consultants, specifically an external consultant for the allocation model development for VCCCD. There are also concerns with the space utilization report. Ms. Brown reiterated that these expenses should be paid for through reserves.

Dr. Bush expressed concern about perceptions and communications. When Information Technology goes over in their districtwide budget, Associate Vice Chancellor Watkins comes to DOC to discuss the issue. When Police Services goes over their budget, there is no communication or reporting.

Ms. Brown stated that Districtwide Services is for the three campuses and the DAC. The DAC makes decisions, but the colleges don't have input. If this were the campuses, the expenses would be vetted and prioritized at the campus. Not everyone would be happy, but each member would know the item was appropriately vetted. That discussion did not happen in this group. It was suggested that more detailed information be provided within the Tentative and Adoption Budget books, for instance, the schedule that is provided to DOC/DCAS. There were no objections about providing detailed information.

Ms. Brown asked whether or not DCAS members were interested in making a recommendation to use reserves for some of those special reports, etc. Ms. Bojorquez suggested that DCAS wait until the May Revise occurs and the District knows what will be provided for Adoption. That might be the time to address the one-time expenses. She further explained there could be requests on campus that might provide an opportunity to address campus needs as well. This discussion will take place before the Adoption Budget.

UTILITIES

Dr. Clark explained that utilities will be budgeted the same as FY19; no increase.

FY20 BUDGET ALLOCATION MODEL

Dr. Clark explained that the FY20 Allocation Model is very similar to what was presented at the April DCAS meeting. The only exception is the FY19 carryover amount, which has been reduced due to P1 adjustments by the State regarding FTES calculations.

Ms. (Emily) Day also cautioned DCAS members that the State has mentioned they may take back the shifted FTES amount from summer. If this comes to fruition, she said this will result in an even great deficit to the District.

FUND 113 BY MAJOR OBJECT

Vice Chancellor El Fattal stated that the Quarterly 311 Report will be presented to the Board in May with additional projections regarding Fund 113.

POLICE SERVICES/PARKING

Dr. Bush expressed concerns about overspending in the police services budget. He stated that the colleges need monthly reports on parking permits and salary expenses. Dr. Bush suggested using the parking lots allocation as a protection for a potential police services budget shortfall. There was a discussion about postponing parking lot projects funded by Fund 124 in order to have a contingency for police services.

Dr. Clark stated that the FY19 police services budget is projected to be in deficit by approximately \$300,000. With a beginning fund balance of about \$122,000, the fund is expected to have a shortfall of approximately \$184,000, which is presently identified as being covered by the DAC budget. It was suggested that DCAS receive bi-monthly updates from Chief Justice, while DOC will receive monthly updates. Chief Justice will be invited to present budget updates to both groups.

All expressed sentiments that this is an issue and must be addressed.

CHILD CARE SERVICES

There were no comments regarding the Child Care Services budget.

FOOD SERVICES/VENDING

Dr. Clark explained that the District is in the process of issuing an RFP for beverage services. The current contract with Coca Cola is expired and the District is in the extended period and renegotiating the contract. No bonus has been budgeted as the contract has not been finalized.

There was a question about the \$20,000 transfer out at Moorpark College. Where is it going? Ms. Brown suggested it goes to ASG. Dr. Clark will provide information on this transfer out at the May 23 meeting.

(Note: The FY19 \$20,000 transfer out from MC Food Services/Vending went to MC's Public Relations trust org.)

SPECIAL REVENUE FUND/CRM

There were no comments regarding the Special Revenue/CRM budget.

INTERNAL SERVICES FUND

Dr. Clark explained that the HR2/HRL rates increased significantly for FY20. The projected FY20 budget is \$2,130,000, but that amount always comes up short in collections, for various reasons. This will continued to be monitored by DCAS on a quarterly basis.

DCAS COMMITTEE SELF-APPRAISAL SURVEY RESPONSES

The FY19 DCAS Committee Self-Appraisal Survey responses were reviewed and discussed. The following summarize discussions related to specific questions:

Question #3 – There was a discussion about a response where respondents felt their opinion didn't matter. The consensus of the group is that everyone has the time to ask questions and should speak up. Committee members are encouraged/reminded to bring items to the agenda.

Question #4 – Vice Chancellor El Fattal stated that he doesn't dispute the comments made and appreciates the need for more effective prioritization.

Question #5 – In order to publish the DCAS agenda more timely, it was suggested that the DOC meeting dates be moved up to provide more time between DOC and DCAS.

It was suggested that self-evaluation survey questions be discussed and possible changes be suggested. A goal-setting should take place in the fall.

Ms. Brown suggested that the comments be shuffled to ensure anonymity. Also, Ms. Brown suggested that staggering due dates/survey end dates would allow more inclusion. It is difficult when multiple surveys for various committees are due at the same time.

Meeting adjourned 3:09 p.m.

Agenda items for May 23, 2019

- FY20 Tentative Budget
- Police Services revisit

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2019-2020 TENTATIVE BUDGET



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

JUNE 11, 2019



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

BUDGET PROCESS, TIMELINE AND PURPOSE

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

STATE OF CALIFORNIA — BUDGET OVERVIEW

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

1. Mirroring 2018-19 rates plus COLA for 2019-20 and maintaining the 70/20/10 percentage distribution of Base/Supplemental/Student Success.
2. Capping year-to-year growth in a district's student success allocation to 10%.
3. Adjusting the definition of transfer outcomes for the student success allocation so that a student success transfer would be attributed to a student's district of residence only.
4. Extending the 'hold harmless' provision, specifying that districts will receive at least the 2017-18 TCR, adjusted by COLA, through 2012-22.

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

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

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

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

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

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

GROWTH FACTOR

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

EDUCATION PROTECTION ACT (PROP 30)

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

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

EXPENDITURES

Salary and Benefit Costs

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

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 19.1% by 2020-21 under current legislation.

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

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

California Public Employees Retirement System (PERS)

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

Retiree Health Liability

An actuarial study for post-retirement benefits was performed in June 2017, estimating the amount that should be accumulated under the requirements of GASB 74/75. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$194.7 million. As of the May 14, 2019 Board Meeting, the District's long-term liability will be \$197.3 million per the most recent Actuarial Study valuation date of June 20, 2018. In FY 2010-11 the District established an irrevocable trust fund to help address the liability.

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

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

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

INFRASTRUCTURE

In March 2012, the Board approved an infrastructure funding plan and allocation model to provide foundational resources to address the District's structural deficit partially in capital funding for areas such as scheduled maintenance, technology and equipment refresh, instructional equipment, library materials and databases, furniture and equipment, etc. Maintaining these items is central to the core mission of the District and

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

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

The Tentative Budget includes transferring \$3.5 million in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated– Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

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

- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

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

Budget Allocation Model

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

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

colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

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

In 2019-20 the District will be examining ways it may modify its own Allocation Model so that it more closely reflects the funding levels and priorities of the Student Centered Funding Formula (SCFF).

Budget Carryover

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

Reserves

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

State Required 5% Minimum

In accordance the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of five percent. To ensure the District does

not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose.

Revenue Shortfall Contingency

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

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2020-21 from the baseline year of 2014-15 is \$6.1 million.

Energy Efficiency

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

Unallocated Reserves

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

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

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Tentative Budget includes transferring \$3.5 million in budgeted revenue from the General Fund Unrestricted to the General Fund– Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

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

The FY 2019-20 Tentative Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year's Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years, given that the final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. Additionally, the carryforward funds for Guided Pathways of \$1.4 million, Student Equity and Achievement Program of \$2.7 million, and Strong Workforce Program of \$4.4 million have been budgeted.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee to be increased annually by the CPI approved by the State Chancellor's Office. The Implicit Price Deflator Index increased last year, and in March 2019, Districts were informed of the new maximum fees. As a result, the District will begin charging a maximum fee for automobiles of \$58 for the fall 2019 and spring 2020 semester and \$29 for the summer 2020 semester. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Tentative Budget includes \$1,164,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

HEALTH SERVICES FUND (13x)

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

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

CHILD CARE CENTER FUND (33x)

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark College and Ventura College. In addition to client enrollment fees, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. While maintaining competitive rates, the Child Care Centers

have continued to be self-supporting. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

CRM (Culinary and Restaurant Management) (322)

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

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

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

Food Service (52x)

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

INTERNAL SERVICES FUND (6xx)

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

The **Retiree Settlement Health Payment Fund** is used to account for the costs arising from a settlement between the District and the class members defined in that settlement.

The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$718,000 and is fully funded.

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

STUDENT FINANCIAL AID FUND (74xx)

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

CAPITAL PROJECTS FUND (4xx)

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

The FY 2019-20 Tentative Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from General Obligation (Measure S) bonds, as well as various infrastructure and special repair projects at all three colleges are also budgeted. The FY 2019-20 Tentative Budget does not include state funding for instructional equipment, library materials, and scheduled maintenance projects. If the final budget includes deferred maintenance funding, the CCCCCO would distribute the funds based on full time equivalent student enrollment as of the second principal apportionment. The budget for FY 2019-20 would be adjusted for these programs accordingly.

COMPLIANCE

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

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

FUND	DESCRIPTION	2019-20 BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	176,785,469	52.1%
113	General Fund - Unrestricted Designated Infrastructure	5,898,207	1.7%
114	General Fund - Unrestricted Designated	8,122,274	2.4%
General Fund Restricted			
12x	General Fund - Restricted	50,704,105	15.0%
124	Parking Services Fund	3,430,268	1.0%
13x	Health Services Fund	2,476,047	0.7%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	154,293	0.0%
33x	Child Development Fund	839,694	0.2%
Capital Project Fund			
4xx	Capital Projects Fund	24,219,624	7.1%
PROPRIETARY FUND TYPES			
52x	Food Service Fund	34,119	0.0%
6xx	Internal Services Fund	16,876,500	5.0%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	49,607,750	14.6%
Total All Funds		<u>339,148,350</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 TENTATIVE BUDGET	Change FY19 Adoption VS FY20 Tentative
HOLD-HARMLESS (FY18)				153,823,885	
BASIC ALLOCATION		153,794,761	110,634,269		
SCFF Supplemental Allocation			30,973,976		
SCFF Student Success Allocation			26,110,099		
COLA @ 2.71% FY19		4,167,833		4,168,627	
COLA @ 3.46% FY20				5,466,541	
TOTAL COMPUTATIONAL REVENUE (TCR)		157,962,401	167,718,344	163,459,053 ^[a]	5,496,652
CURRENT YEAR ADJUSTMENT (Deficit)		-	(8,112,654)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)		-	-	-	-
FULL TIME FACULTY HIRING			1,184,531	1,184,531	
PT FACULTY EQUITY COMP		531,183	558,080	558,080	26,897
ENROLL FEE WAIVERS (2%)		-	-	-	-
LOTTERY PROCEEDS		3,824,377	3,824,377	3,824,377	-
LOTTERY PROCEEDS PRIOR YEAR		-	-	-	-
PT FACULTY OFFICE HOURS		-	-	-	-
PT FACULTY HEALTH INS		-	-	-	-
INTEREST INCOME		-	-	-	-
ENROLL FEES - LOC SH (2%)		-	-	-	-
NONRES TUITION - INTL		743,588	743,588	743,588	-
NONRES TUITION - DOM		1,031,715	1,031,715	1,031,715	-
OTHER LOCAL REVENUE		-	-	-	-
OTHER LOCAL REVENUE		-	-	-	-
TOTAL OTHER REVENUE		6,130,863	(770,363)	7,342,291	1,211,428
TOTAL GENERAL FUND UNRESTRICTED REV		164,093,264	166,947,981	170,801,344	6,708,080

FTES:

FY19 = 25,841 projected funded

FY20 = 26,667 projected funded

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

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

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

			Moorpark		Oxnard		Ventura		Total	
Class Schedule Delivery Allocation										
1) Unadjusted FTES (FY19 actual, includes NonResident)			11,347		5,034		9,637		26,018	
2) WSCH			170,212		75,506		144,556			
3) Productivity Factor			525		525		525			
4) FTEF		324			144		275			
5) FTEF adjustment		10			7		11			
6) less: Full Time positions (FTEF)		<u>(155.7)</u>	24,635,423		<u>(74.4)</u>	12,130,913	<u>(126.8)</u>	19,140,989	\$ 55,907,324	38.3%
7) =Hourly FTEF @ ^[b]	\$ 53,523	178	<u>9,552,884</u>		76	<u>4,064,551</u>	160	<u>8,538,396</u>	\$ 22,155,831	15.2%
8) Total Class Schedule Delivery Allocation			\$ 34,188,307		\$ 16,195,463		\$ 27,679,385		\$ 78,063,156	53.4%
9) Base Allocation			\$ 7,302,808		\$ 7,302,808		\$ 7,302,808		\$ 21,908,423	15.0%
10) <i>Adjusted FTES (FY19 actual)</i>			<i>11,339</i>		<i>5,034</i>		<i>9,600</i>		<i>25,973</i>	
			<i>43.7%</i>		<i>19.4%</i>		<i>37.0%</i>			
11) FTES Allocation			\$ 20,119,592		\$ 8,931,340		\$ 17,033,644		\$ 46,084,576	31.6%
12) Total Allocation FY20			<u>\$ 61,610,707</u>		<u>\$ 32,429,611</u>		<u>\$ 52,015,837</u>		<u>\$ 146,056,155</u>	100.0%
15a) Campus FY19 Carryover ^[c]			\$ 1,206,865		\$ 641,058		\$ 1,046,627		\$ 2,894,550	
15b) Campus Carryover SCFF FY19 Add'tl Rev ^[d]			\$ 1,248,453		\$ 575,930		\$ 831,168		\$ 2,655,551	
16) FY20 Tentative Allocation			\$ 64,066,025		\$ 33,646,599		\$ 53,893,633		\$ 151,606,257	

Assumptions

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

[b] FY20 average replacement cost.

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

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

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

EDUCATION PROTECTION ACT (EPA) FUNDS *

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

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

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

	2018-19	2018-19	2019-20
	ADOPTION BUDGET	PROJECTED EXPENDITURES	TENTATIVE BUDGET*
MOORPARK	59,755,026	58,548,161	64,066,025 *
OXNARD	31,858,502	31,217,444	33,646,599 *
VENTURA	52,125,099	51,293,931	53,893,633 *
DISTRICT ADM CENTER	11,677,000	11,442,243	12,560,918 *
DISTRICTWIDE SVCS	7,139,169	6,933,477	8,059,094
UTILITIES	4,559,200	4,559,200	4,559,200
INFRASTRUCTURE	-	-	-
TOTAL EXPENDITURES	167,113,996	163,994,457	176,785,469

* Includes site carryover funds.

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

ALL LOCATIONS

	2018-19	2018-19	2019-20	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	PROJECTED EXPENDITURES	TENTATIVE BUDGET*	
1000 FACULTY SALARIES	60,313,703	59,629,419	60,823,019	34.4%
2000 MANAGEMENT SALARIES	8,298,865	8,075,491	8,044,378	4.6%
2000 CLASSIFIED SALARIES	26,839,462	25,356,918	27,711,939	15.7%
3000 EMPLOYEE BENEFITS	51,835,658	49,118,879	56,058,896	31.7%
SALARY & BENEFIT SUBTOTAL [a]	147,287,688	142,180,707	152,638,231	86.3%
4000 SUPPLIES & MATERIALS	2,313,111	1,832,364	2,663,435	1.5%
5000 OPERATING EXP	14,869,810	14,135,286	16,013,896	9.1%
6000 CAPITAL OUTLAY	305,143	606,383	409,096	0.2%
7000 TRANSFERS	1,152,179	5,239,719	1,562,103	0.9%
7999 CONTINGENCY	1,186,065	0	3,498,707	2.1%
DIRECT EXPENDITURE SUBTOTAL	19,826,308	21,813,752	24,147,238	13.7%
TOTAL EXPENDITURES	167,113,996	163,994,457	176,785,469	100.0%

[a] Historical Salary & Benefit
FY11 - 84.1%
FY12 - 85.5%
FY13 - 85.7%
FY14 - 86.1%
FY15 - 84.7%
FY16 - 85.6%
FY17 - 86.3%
FY18 - 84.0%
FY19 projected - 88.1%
FY20 Tentative - 86.3%

* Includes site carryover funds.

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

MOORPARK COLLEGE

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

* Includes site carryover funds.

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

OXNARD COLLEGE

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

* Includes site carryover funds.

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

VENTURA COLLEGE

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	22,221,912	22,185,102	22,173,374	41.1%
2000 MANAGEMENT SALARIES	2,267,611	2,171,214	2,045,117	3.8%
2000 CLASSIFIED SALARIES	8,245,420	8,139,409	8,481,382	15.7%
3000 EMPLOYEE BENEFITS	16,901,764	16,287,713	18,012,568	33.4%
SALARY & BENEFIT SUBTOTAL	49,636,708	48,783,439	50,712,441	94.1%
4000 SUPPLIES & MATERIALS	515,034	505,751	657,354	1.2%
5000 OPERATING EXP	1,979,400	1,946,260	2,509,479	4.7%
6000 CAPITAL OUTLAY	10,427	74,951	24,359	0.0%
7000 TRANSFERS	(16,470)	(16,470)	(10,000)	0.0%
7999 CONTINGENCY	-	-	-	0.0%
DIRECT EXPENDITURE SUBTOTAL	2,488,391	2,510,492	3,181,192	5.9%
TOTAL BUDGETED EXPENDITURES	52,125,099	51,293,931	53,893,633	100.0%

* Includes site carryover funds.

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

DISTRICT ADMINISTRATIVE CENTER

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

* Includes site carryover funds.

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

DISTRICTWIDE SERVICES

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

[1] Operating Exp includes:

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

[2] Transfers in/out includes:

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

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

Orgn	Title	FY19 Adopted	FY19 YTD	FY20 Tentative
80099	SEIU Release Time	122,175	91,301	124,200
82011	Personnel Commissioners	62,500	45,079	75,000
82080	Accreditation/Planning	5,000	-	5,000
82100	Board Election	110,000	122,629	-
82101	Board of Trustees Operations	238,376	192,378	238,376
82103	Legal	300,000	214,441	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	117,300	165,000
82112	Bank, Credit Card Charges	310,000	179,204	330,000
82114	College Work Study Match	183,000	124,769	208,335
82116	Unemployment Insurance	90,000	63,659	90,000
82119	Management Consulting	-	-	180,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	-	35,000
82125	Classified Tuition Reimbursement	2,000	368	2,000
82127	H&W Employee Contribution Balancing	5,000	5,978	5,000
82128	Workers Comp State Fee	20,000	21,778	20,000
82129	Online Transcript Admin	50,000	40,000	50,000
82131	Insurance Premiums	1,050,000	713,896	1,050,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	113,000	87,500	113,000
82137	Parking Online Admin	125,000	93,406	125,000
82138	Classified Staff Development	15,000	9,022	15,000
82141	Durley Dr.	30,000	9,231	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	-	-	95,000
82149	Exec Management Search Costs	50,000	33,673	120,000
82150	1095C Employer Provided Health (Fed req.)	42,000	22,670	42,000
82154	Staff Diversity Coordinators	60,000	28,568	60,000
82155	Employment related services	40,000	32,158	40,000
82156	Recruitment-Advertising (HR)	75,000	60,366	75,000
82159	District-wide Staff Development	30,000	4,466	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	30,000	118,754	150,000
82166	Board Room Broadcasting	-	-	100,000
82169	Distance Learning Prof Development	50,000	3,560	-
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	158,168	-
82178	AdminiSystem SW License Fee/HW Main	1,788,350	1,751,483	1,890,415
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	35,674	40,000
82181	Contingency	85,000	180,681	300,000
82188	Info Technology Equipment	100,000	30,000	30,000
82196	District Wide Leadership Academy	-	6,325	15,000
82197	Employee Perception Survey	-	45,000	-
87313	D/W Marketing Campaign*	150,000	343,800	150,000
	Total	7,139,169	6,347,503	8,059,094

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

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

UTILITIES

	2018-19 ADOPTION BUDGET	2018-19 PROJECTED EXPENDITURES	2019-20 TENTATIVE BUDGET
5000 OPERATING EXP	<u>4,559,200</u>	<u>4,559,200</u>	<u>4,559,200</u>
DIRECT EXPENDITURE SUBTOTAL	<u>4,559,200</u>	<u>4,559,200</u>	<u>4,559,200</u>
TOTAL BUDGETED EXPENDITURES	<u>4,559,200</u>	<u>4,559,200</u>	<u>4,559,200</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2019-2020 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

DESIGNATED RESERVES

	2018-19 ADOPTION BUDGET	2019-20 TENTATIVE BUDGET
Board Designated		
State Required Minimum 5%	10,018,403	9,540,298
Revenue Shortfall Contingency	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000
Energy Efficiency	1,400,000	1,400,000
	<u>17,418,403</u>	<u>16,940,298</u>

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

For Tentative Budget, the unallocated reserve is not listed. Once the 2018-19 fiscal year is closed, the unallocated reserve will be included in the Adoption Budget.

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

FUND 113 BY MAJOR OBJECT

		2018-19 ADOPTION BUDGET	2018-19 PROJECTED	2019-20 BUDGET
8000	REVENUES	<u>2,774,504</u>	<u>2,774,504</u>	<u>3,494,895</u> [a]
	TOTAL RESOURCES	2,774,504	2,774,504	3,494,895
1000	FACULTY SALARIES	-	-	-
2000	CLASSIFIED SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	<u>-</u>	<u>-</u>	<u>-</u>
	SALARY & BENEFIT SUBTOTAL	-	-	-
4000	SUPPLIES & MATERIALS	2,229,193	87,135	2,454,700
5000	OTHER OPERATING EXP	12,136,690	264,891	795,500
6000	CAPITAL OUTLAY	6,286,733	1,346,871	1,548,007
7000	TRANSFERS IN/OUT	<u>712,534</u>	<u>4,604,110</u>	<u>1,100,000</u>
	TOTAL BUDGETED EXPENDITURES	<u>21,365,150</u>	<u>6,303,007</u>	<u>5,898,207</u>
	Net Change in Fund Balance			(2,403,312)
	Beginning Fund Balance			17,070,246
	Ending Fund Balance			14,666,934

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

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

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	1,946,378	-	866,655	1,079,723
15221	MC	Library Materials & Databases	643,645	-	150,000	493,645
15222	MC	Inst & Non Inst Equip	1,875,456	-	500,100	1,375,356
15223	MC	Tech Hardware & Software	1,313,962	-	550,000	763,962
15224	MC	Other	3,432,104	-	600,000	2,832,104
		SUBTOTAL MOORPARK	9,211,545		2,666,755	6,544,790
25220	OC	Sch Maint & Capital Furniture	2,131,211	-	198,000	1,933,211
25221	OC	Library Materials & Databases	263,818	-	-	263,818
25222	OC	Inst & Non Inst Equip	747,380	-	76,000	671,380
25223	OC	Tech Hardware & Software	933,913	-	257,000	676,913
25224	OC	Other	1,558,480	-	1,500	1,556,980
		SUBTOTAL OXNARD	5,634,802		532,500	5,102,302
35031	VC	Contingency	730,304	-	-	730,304
35220	VC	Sch Maint & Capital Furniture	1,665,043	-	990,000	675,043
35221	VC	Library Materials & Databases	87,478	-	87,478	-
35222	VC	Inst & Non Inst Equip	665,956	-	381,000	284,956
35223	VC	Tech Hardware & Software	537,180	-	449,474	87,706
35224	VC	Other	1,423,679	-	691,000	732,679
		SUBTOTAL VENTURA	5,109,640		2,598,952	2,510,688
75224	DAC	Other	609,154	-	100,000	509,154
		SUBTOTAL DAC	609,154		100,000	509,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			20,565,141	-	5,898,207	14,666,934

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

FUND 114 BY MAJOR OBJECT

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

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

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

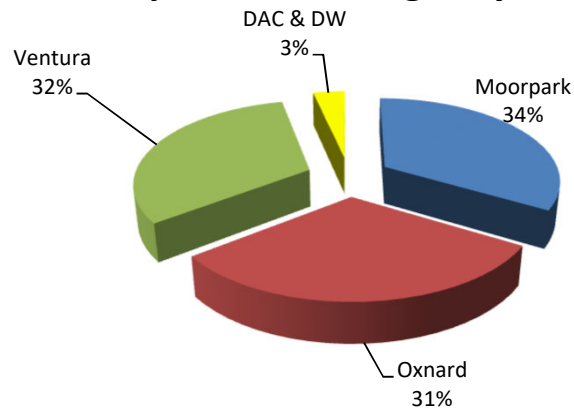
35002	VC	Civic Center	25,400	265,000	269,925	20,475
35004	VC	Indirect Cost Recovery	289,400	35,000	88,000	236,400
3501x	VC	Leases	98,290	114,920	140,662	72,547
35023	VC	Athletic Advertising	4,080	30,000	34,080	-
35024	VC	Testing Fees	3,030	5,000	8,030	-
35026	VC	Bookstore Lease	789,969	280,000	314,000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

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

FUND 12X BY MAJOR OBJECT

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

Expenditure Budget by Site



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

FUND 12X BY SUBFUND

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

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

FUND 121 STATE CATEGORICAL PROGRAMS

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

* Includes carryforward funds.

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

FUND 125 OTHER STATE GRANTS

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

* Includes carryforward funds.

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

FUND 126 FEDERAL GRANTS

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

* Includes carryforward funds.

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

FUND 127 CONTRACTS

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

FUND 1280X RESTRICTED LOTTERY

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

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

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

FUND 129 OTHER RESTRICTED FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND 611 - SELF-INSURANCE

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

FUND 612 - RETIREE HEALTH PAYMENT POOL

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

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

FUND 691 - WORKLOAD BALANCING

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

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

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

Total Liability is \$194.7 million as of the June 30, 2017 actuarial study valuation date.

Balance of the Irrevocable trust is \$21.3 million as March 31, 2019

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

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

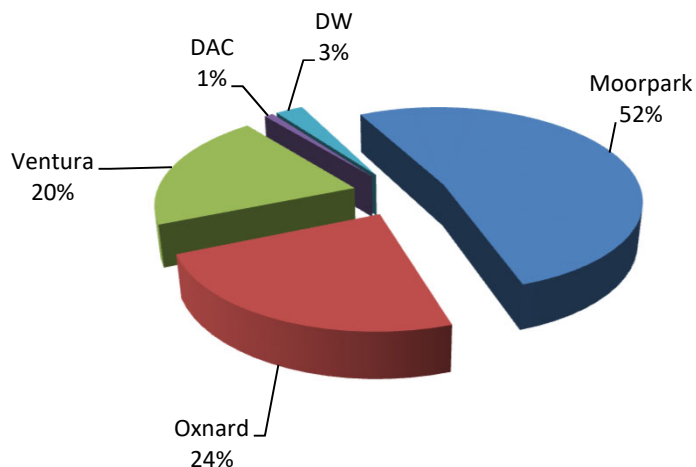
(Does not include California College Promise Grants,
formerly known as Board of Governors Fee Waivers)

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

FUND 4x BY MAJOR OBJECT

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

Expenditure Budget by Site



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

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

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

FUND 412 STATE SCHEDULED MAINTENANCE

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

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

FUND 412 STATE SCHEDULED MAINTENANCE

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

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

FUND 412 STATE SCHEDULED MAINTENANCE

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

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

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Simi Valley RDA	128,911	-	128,911	-
MC	Former City of Thousand Oaks	28,686	-	28,686	-
OC	Former Camarillo Corridor RDA	385,500	-	385,500	-
OC	Former Port Hueneme RDA	98,771	-	98,771	-
OC	Former Channel Islands RDA	61,932	-	61,932	-
OC	Former Oxnard RDA	1,095,938	-	1,095,938	-
VC	Former San Buenaventura RDA	141,356	-	141,356	-
VC	Former Piru Earthquake Recovery RDA	37,253	-	37,253	-
VC	Former Santa Paula RDA	145,181	-	145,181	-
VC	Former Fillmore RDA	80,823	-	80,823	-
VC	Former Ojai RDA	57,801	-	57,801	-
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	230,276	90,000	320,276	-
OC	Capital Outlay Surcharge	36,884	10,000	46,884	-
VC	Capital Outlay Surcharge	223,037	50,000	273,037	-
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		490,197	150,000	640,197	-
TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS		2,752,350	150,000	2,902,350	-

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

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

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

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

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

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

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

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

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

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

FUND 43XX GENERAL OBLIGATION (MEASURE S) BOND PROJECTS

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