



Adoption Budget 2025-26

SEPTEMBER 9, 2025



COMMUNITY COLLEGES
OF VENTURA COUNTY

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

**2025-2026
ADOPTION BUDGET**



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

SEPTEMBER 9, 2025

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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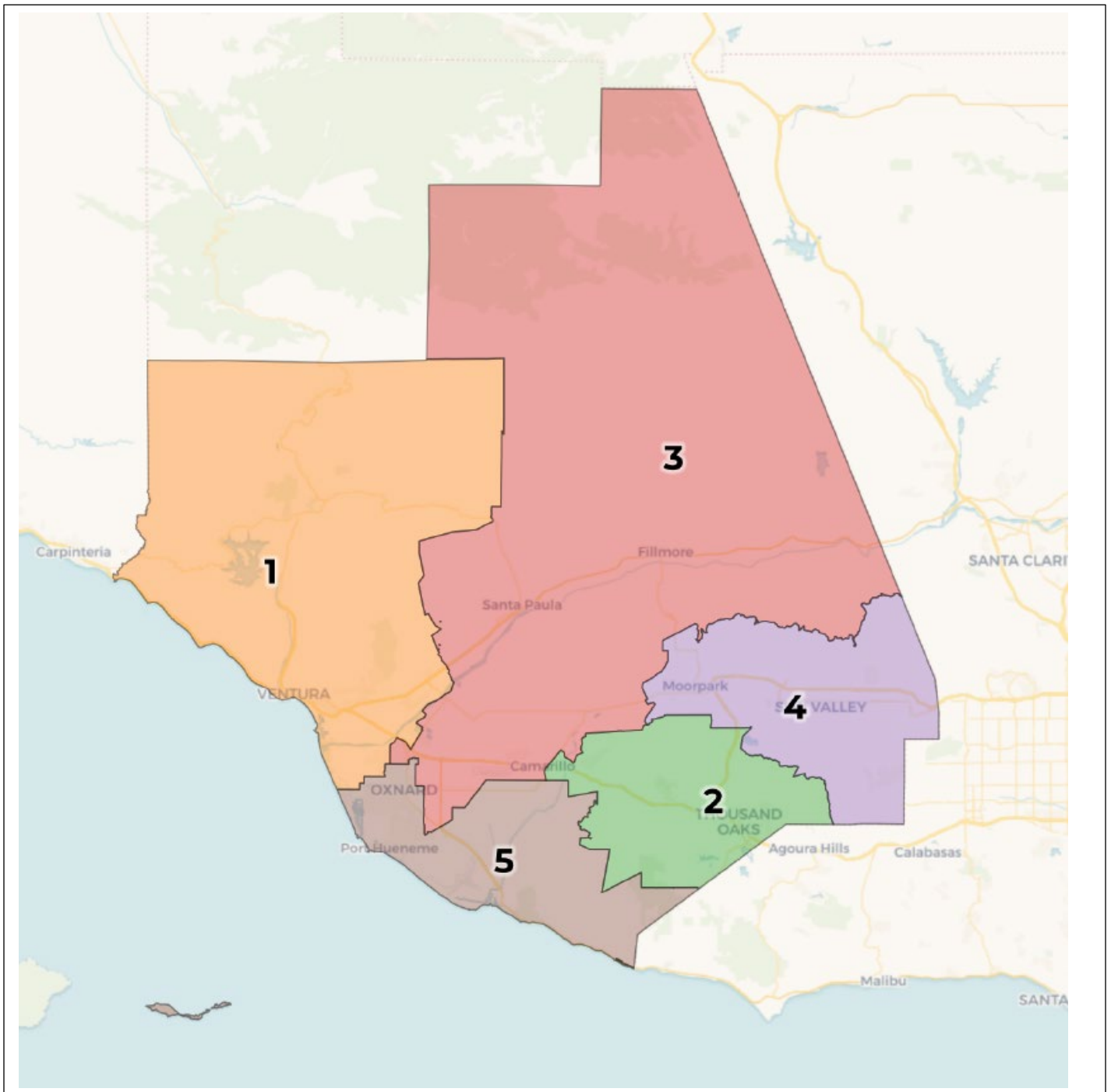
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Ventura County Community College District
Trustee Area Map
Board Approved February 15, 2022



Map is not to scale.

Area 1 - Mr. Josh Chancer:

Ventura, Saticoy, Montalvo, Portions of El Rio, Ojai Valley, City of Ojai, Riverpark, Northwest Oxnard, Meiners Oaks, Wheeler Springs, Oakview and North Coast

Area 2 - Mr. Lou Lichtl:

Thousand Oaks, Newbury Park, Westlake Village (Ventura County portion), Oak Park, Lake Sherwood, Hidden Valley, Santa Rosa Valley and Portions of Camarillo

Area 3 - Mr. Stan Mantooth:

Portions of Camarillo, Port Hueneme, Santa Paula, Fillmore, Nyeland Acres, Oxnard College, Piru, Somis, Del Norte Area, Las Posas Valley and Portions of Oxnard

Area 4 - Mr. Joe Piechowski:

Moorpark, Simi Valley, Santa Susana Knolls, Box Canyon, Bell Canyon, Chatsworth Peak, Home Acres, Sinaloa Lake and Tierra Rejada Valley

Area 5 - Ms. Gabriela Torres:

CSU Channel Islands, Colonia, Mandalay Bay, Silver Strand, Hollywood Beach and Hollywood by the Sea, Channel Islands Harbor, Port Hueneme, Oxnard Plain, Naval Base V.C. Port Hueneme and Portions of El Rio

Ventura County Community College District

Districtwide Values



- **EQUITY, DIVERSITY, INCLUSION:** We value and foster an environment where all individuals are respected and have equitable opportunities.
- **TRUST, INTEGRITY, HONESTY:** We value a culture built on the highest standards of trust, integrity, and honesty.
- **WELL-BEING, SUPPORT, DEVELOPMENT:** We value individuals' holistic well-being, and support them with resources and opportunities for personal, academic, and professional growth.
- **COLLABORATION, COMMUNITY, BELONGING:** We value caring, collaborative relationships that foster a sense of unity and belonging within the district and with community partners.
- **STEWARDSHIP, SUSTAINABILITY, RESPONSIBILITY:** We value sustainable practices with ethical stewardship of resources and community investments.
- **EXCELLENCE, INNOVATION, GROWTH:** We value innovative, strategic risk-taking to create new opportunities and foster continuous personal, professional, and organizational growth mindset.

Districtwide Vision:

Elevating community hope and opportunity, one student at a time

Districtwide Mission

We unite to fulfill our promise of equitable access to excellent education. Through collaboration with community and education partners, we empower students to improve their lives and drive Ventura County's economic growth and civic vitality.

~The staff, faculty, administrators, and trustees of Moorpark College,

Oxnard College, Ventura College and District Center

Districtwide Goals create and maintain unity across the district by ensuring that human energy and resources are collectively dedicated to fulfilling the mission. Focusing the district's **collective wisdom and energies** on the same targets holds us accountable for the promises we make in the districtwide mission.

Equitable Access + Achievement

CCVC will increase student access to educational opportunities and improve student achievement, bolstering the civic, social, and economic vitality of our communities.

Excellent Programs + Services

CCVC will provide excellent, relevant, and innovative instructional programs and holistic student support services.

Culture of Collaboration

CCVC will cultivate a collaborative culture to build and strengthen relationships with colleagues and partners for student, employee, and organizational success.

Stewardship of District Resources

CCVC will strengthen the Districtwide fiscal, infrastructure, and human resource systems through strategic stewardship and continuous improvement, protecting the investments entrusted to us.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTION BUDGET

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE Fiscal Year 2025-26 (FY 2025-26)

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).

Tentative Budget

The District's 2025-26 Tentative Budget was developed using the information provided in the Governor's Proposed Budget, which represents the best information available at the time of tentative budget development. The Tentative Budget must be adopted 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.

Adoption Budget

The Adoption Budget is an update to the Tentative Budget and must be approved by the Board of Trustees no later than September 15. The Adoption Budget reflects the State's Enacted Budget and the District's institutional Strategic Goals and priorities.

STATE OF CALIFORNIA — BUDGET OVERVIEW

On June 27, 2025, Governor Newsom signed the Budget Act of 2025, reflecting total State expenditures of approximately \$321 billion. The 2024 Budget Act estimated a budget deficit of over \$30 billion for 2025-26, this has now increased by \$12 billion due to projected stock market volatility, the potential impact of federal tariffs, significant increases in state costs for certain programs (especially Medi-Cal), and potential for federal cuts currently under consideration for health and social service programs. The enacted budget uses several mechanisms to close the projected shortfall, including the use of reserves, special fund transfers, program reductions, revenues and borrowing, and deferrals. The 2025 Budget Act reflects a 7.8% increase in overall funding for community colleges over 2024-25 levels, primarily through ongoing funding provided as COLA and enrollment growth supported by withdrawal of funds from the Budget Stabilization Account.

The following are key attributes of the State budget:

	Funding Type	Systemwide Amount	Estimated VCCCD Amount
SCFF COLA 2.3%	Ongoing	\$217.4 Million	\$4.8 Million
SCFF Enrollment Growth 2.35%*	Ongoing	\$140 Million	\$0
2.3% COLA for certain Categorical Programs **	Ongoing	\$26.8 Million	\$590,000
Student Support Block Grant	One-Time	\$60 Million	TBD
Developing a Career Passport	One-Time	\$25 Million	TBD
Emergency Financial Aid	One-Time	\$20 Million	TBD
* - \$100 Million applied retroactively to fund 1.67% enrollment growth in FY25. \$40 Million allocated to fund .67% enrollment growth for FY26			
** - Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.			

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

For Fiscal Year 2025-26, the District has budgeted its Total Computational Revenue using the Stability Funding provision in the SCFF, less an anticipated deficit factor of 1%, \$2.3 million. Stability Funding guarantees that the district will receive at least its FY 2024-25 Total Computational Revenue plus any funded COLA. The Adoption Budget has increase in available resources by \$2.7 million compared to the 2024-25 Adoption Budget.

Growth Factor

The Enacted State Budget includes \$140 million to fund a 2.35% enrollment growth factor over two years (\$100 million retroactively for 2024-25 and \$40 million starting in 2025-26). Based on present enrollment conditions, the District has not included any growth funding in the Adoption Budget.

Education Protection Act

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 \$34.7 million in EPA funds for FY 2025-26 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

Expenditures

Salary and Benefit Costs

The Adoption Budget includes approximately \$1 million in ongoing annual costs for contractual step and longevity increases. In January 2024 the District transitioned from CalPERS provided health benefits to Self Insured Schools of California (SISC) in an effort to limit the impact of increasing premium costs. The Adoption Budget includes updated rates for the various plan options, reflecting an average 8% increase in health and welfare costs.

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 State budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under legislation. For FY 2020-21 and FY 2021-22, the State Budget provided local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate. Since FY 2021-22 the State budget has not provided further buy downs of employer contribution rates. The District's contribution rate for STRS will remain at 19.1%¹ in FY 2025-26, which results in a 2025-26 STRS budget for all funds of \$16.3 million.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the CalPERS Schools Pool Actuarial Valuation report dated June 30, 2022, the collective Unfunded Accrued Liability is \$37.6 billion. For FY 2020-21 and FY 2021-22, the State Budget provided local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by providing funding to reduce the CalPERS Schools Pool employer contribution rate. Since FY 2021-22 the State budget has not provided any further relief for employer contributions. The annual employer contribution rate has risen substantially from 18.1% in 2018-19 to 27.05% in 2024-25. For the 2025-26 Adoption Budget, the CalPERS rate is 26.8%², which results in a 2025-26 PERS budget for all funds of approximately \$17.1 million.

¹ Projected STRS employer contribution rates for the next three fiscal years are expected to remain steady at 19.1%.

² Projected PERS employer contribution rates for the next three fiscal years are as follows: FY27 – 27.5%, FY28 – 28.5%, FY29 – 28.2%

Retiree Health Liability

The Adoption budget includes approximately \$11.5 million for retiree health benefit expenses. Contributions from District unrestricted operation funds are capped at \$8 million with planned usage of fund balance and the irrevocable trust for amounts in excess of the unrestricted contribution. It is anticipated that the fund balance will not be sufficient to fully cover the expenditures in excess of the \$8 million contribution and a transfer from the irrevocable trust may be necessary in the 2025-26 fiscal year. As a result, the Adoption Budget includes \$8 million in contributions from the District's operating funds, \$0.7 million from the available fund balance in Fund 693 and \$2.9 million from the irrevocable trust. For more information on retiree health benefits, please refer to the Retiree Health Benefits Fund section found later in this narrative.

Reserves

Board Policy 6305 defines how the District has designated its ending balances. Fund Balances are designated in the following categories: General Reserve, Contingency Reserve, Budget Carryover, Designated Reserves and Unallocated Ending Balance. Maintaining adequate 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 Reserve

In accordance with the State Chancellor's Office Memorandum FS 22-03: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office recommends a minimum prudent unrestricted general fund balance of at least two months of total unrestricted general fund expenditures, \$39.8 million. The General Reserve met this requirement in Board Policy 6305 as of June 30, 2025, and is anticipated to meet it as of June 30, 2026.

Designated Reserve

Recognizing the extensive infrastructure, program and one-time expenditure needs that cannot be met through existing budgets, the Board can approve designating a portion of the Unallocated Ending Balance to address these needs.

Budget Carryover

The Budget Allocation Model allows colleges and the District Administrative Center to carryover 2% of their prior year Unrestricted General Fund Budget.

General Fund Unrestricted Reserve – Contingency Reserve

The Contingency Reserve is the remaining ending balance after the General Reserve, Designated Reserve, and funds reserved for budget carryover have been met. This reserve has been designated with a minimum level of \$3,000,000. Contingency Reserve dollars are one-time dollars and may be utilized, as approved by the board, for one-time expenses or used as one-time seed money for programs that must subsequently be included in institutional budgets. They should not be used for ongoing expenditures except to mitigate a fiscal crisis. The Contingency Reserve met the \$3,000,000 requirement in Board Policy 6305 as of June 30, 2025, and is anticipated to meet it as of June 30, 2026.

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 self-supporting programs such as contract education, entrepreneurial programs, the bookstore, and the civic center. It also includes funds for other college-initiated activities intended to extend beyond a single fiscal year. While most organization codes in Fund 114 are for self-sustaining programs, some are used to record Board-approved “use of reserves.” 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 Districtwide Resource Budget Allocation Model was adopted by the Board in May 2007 and has been modified over the years with the last modification in 2022. Details of prior modifications can be found in the Budget Allocation Model narrative. 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; thus, 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 separate processes by which resources received through the Model are allocated. Throughout 2020-21 the District continued its examination of ways to modify the Allocation Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF). As a result of this review, the District updated the allocation model for 2021-22 to better align with SCFF. The updated allocation model leaves the Class Schedule Delivery portion of the previous allocation model intact with the remainder of funds allocated in a manner that very closely mirrors the SCFF. To mitigate any substantial shift in resources among colleges, the updated allocation model is being implemented over a five-year phase in period with a hold-harmless in place for Year 1. FY26 is the fifth year under this updated allocation model, with the model fully implemented this year.

General Fund–Unrestricted Designated-Infrastructure (113)

This sub-fund was created to account for the Infrastructure Funding Model (approved by the Board in March 2012) to provide foundational resources to address the District's partial structural deficit 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 and a prudent business practice. Funding levels are determined by the Infrastructure Funding Formula.

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

The Adoption Budget includes \$6.5 million in budgeted revenue, the majority of which is interest income that fluctuates from year to year, 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–Unrestricted Designated (114)

This sub-fund was created to account for revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center, and other activities initiated by the colleges and intended to be self-supporting. In May 2024, the Board took action to contract for full-service bookstore services at all campuses through Follett Higher Education Group with this transition occurring in July 2024. The District will receive a percentage of net sales of which is accounted for in Fund 114. The Adoption Budget includes \$2.3 million in budgeted revenue and \$5.6 million in budgeted expenditures for the General Fund–Unrestricted Designated.

General Fund–Restricted (12x)

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

Major programs accounted for in this fund include state categorical programs such as Student Equity & Achievement, Strong Workforce, Guided Pathways, EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), California College Promise (AB 19), State Covid-19 Recovery Block Grant, BFAP (Board Financial Aid Program), Career Technical Education programs, as well as Perkins V (Carl D. Perkins Career and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, Title III and Title V (HSI, STEM) federal grants.

The District's FY 2025-26 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on the State's 95% funding guarantee. Final allocations for most student services programs are not finalized

until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted, and budget augmentations are brought forward for Governing Board action.

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 pandemic and the resulting decrease in enrollments, as well as the implementation of a new parking system, have caused significant disruption to this revenue stream. Permit sales continue to increase year-over-year but are still below pre-pandemic figures. The FY 2025-26 Adoption Budget for parking related revenues is based on the best-known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Adoption Budget includes \$1 million in projected revenues from parking fees and traffic fines as well as \$2,700,000 from the General Fund-Unrestricted (Districtwide Services) towards the cost of providing police services at all sites.

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. The District charges a flat fee of \$27 for the fall and spring semester and \$22 for the summer semester. While the summer fee remained the same from the prior year, the semester fee increased a \$1 from what was charged in FY 2024-25.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant as a replacement for the cumbersome filing of mandated claim reimbursements for various State mandates, including those associated with Student Health Centers. Since that time, the Student Health Centers have annually received a proportional share of the block grant. In accordance with Education Code Section 76355, expenditures are restricted

to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center. This mandated block grant will continue for FY 2025-26.

SPECIAL REVENUE FUND (3XX)

The Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

Culinary And Restaurant Management (CRM) (322)

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

Child Development Center Fund (33x)

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

Animal Care and Training (ANCT) Zoo Operations (391)

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet or instructional lab component of the ANCT program. In addition to the revenue generated from private gifts and fundraising events and activities, the Zoo is also open to the public on weekends and regularly hosts K-12 field trips for a reasonable fee, thus ensuring it continues to be a self-sustaining enterprise.

CAPITAL PROJECTS FUND (4xx)

In accordance with the CCCCCO's Budget and Accounting Manual, 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. Projects 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 2025-26 Adoption Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from various infrastructure and special repair projects are also budgeted. The FY 2025-26 Adoption Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The State Enacted Budget does not provide any funding for scheduled maintenance.

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.

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 significant depending on 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 \$900,500.

The **Retiree Health Benefits Fund** is used to account for the payment of health benefit premium costs for retirees. In FY 2010-11 the District established an irrevocable trust fund to help address its Other Post-Employment Benefits (OPEB) liability. An actuarial study for OPEB dated October 22, 2024 was performed with a valuation and measurement date of June 30, 2023, estimating the amount that should be accumulated under the requirements of GASB 74/75. An actuarial study is conducted annually. The District’s Total OPEB Liability as of June 30, 2023 was estimated at approximately \$138.5 million, an increase of \$8.2 million from the previous valuation. The total market value of accumulated funds held in the irrevocable trust is approximately \$32 million, as of June 30, 2025.

In FY 2017-18 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. Beginning with the FY 2018-19 District budget, DCAS recommended not making any further general fund contributions to the irrevocable trust based on the District’s actuarial report for 2016. The subcommittee also recommended accessing the trust funds effective FY 2021-22 to pay for retiree premium increases in the annual budgeted contributions from the general fund. This recommendation was delayed due to the transition to CalPERS health plans to allow time to fully evaluate the impact of the change in health plans.

After receiving the actuarial report with a Valuation Date of June 30, 2020, DCAS formed a new workgroup to evaluate and recommend a long-term plan for the use of the district's irrevocable trust and the available fund balance in the Retiree Health Benefits Fund. This actuarial report projected retiree claims and expenses to increase every year until FY 2034-35, at which time the annual expense was projected to reach \$10,861,012. After considering the actuarial report, its related future cost projections, and the District resources available to fund this liability, the workgroup recommended that ongoing contributions from District operating funds be capped at \$8 million dollars for the foreseeable future beginning in FY 2022-23. Expenditures for retiree benefits in excess of that amount will first be funded by the available fund balance in the Retiree Health Benefits Fund (Fund 693) until that fund reaches a fund balance of \$1 million dollars, at which time the costs in excess of \$8 million will come from the irrevocable trust. This plan is reevaluated on an annual basis and adjustments are made, as necessary. DCAS re-evaluated the plan as part of the development of the FY 2025-26 budget and recommended no changes.

STUDENT FINANCIAL AID FUND (74xx)

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

COMPLIANCE

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

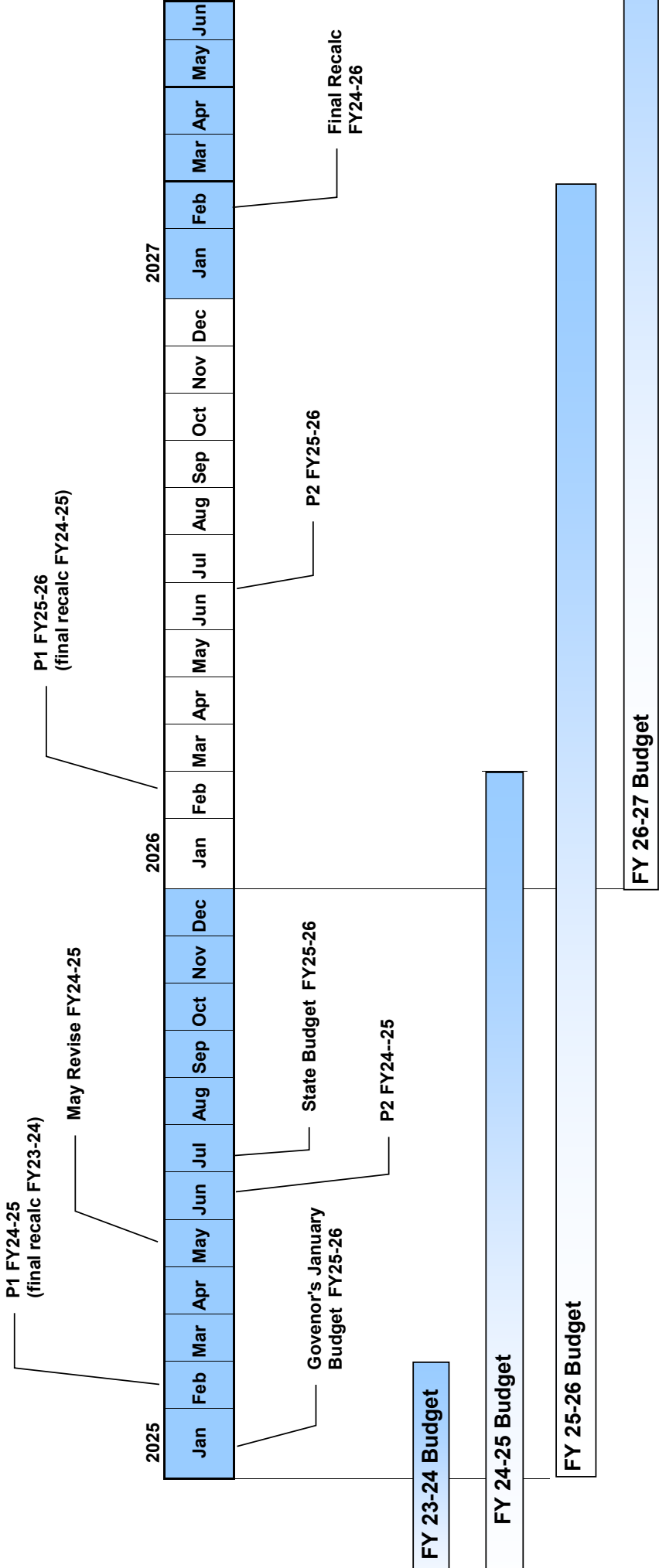
RECOMMENDATION

The Adoption Budget was reviewed by District Council on Administrative Services (DCAS) on August 21, 2025, Board Administrative Services Committee (ASC) on August 27, 2025, and Chancellor's Consultation Council on August 29, 2025. The Adoption Budget is recommended for approval by the Board of Trustees at its September 9, 2025 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

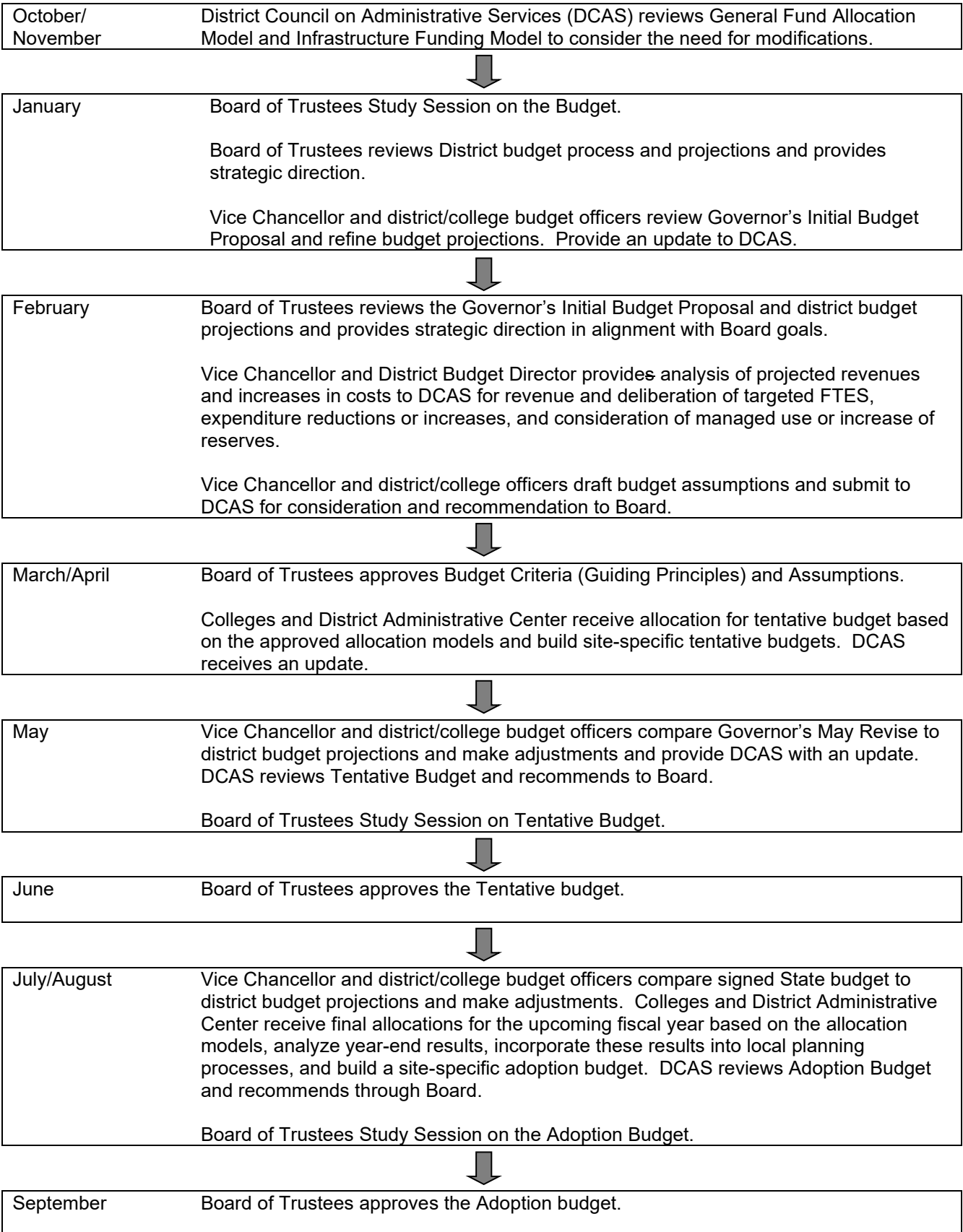
TIMELINE AND PROCESS

Ventura County Community College District
State Budget Process Timeline



- Governor's January Proposal - includes estimates of state revenues
- Governor's May Revise - revised estimates of state revenues
- Final State Budget - final state revenue
- P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- P2 - revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- Final Recalc - Final calculation of state revenue- includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT – BUDGET YEAR 2026



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

BUDGET CRITERIA (GUIDING PRINCIPLES)
AND ASSUMPTIONS

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

FISCAL YEAR 2025-26 (FY26)

The District will develop a budget that allocates resources to achieve districtwide strategic goals and objectives. The Budget Criteria and Assumptions serve as a guide in developing the annual budget by setting forth the guiding principles by which the budget will be built and by providing assumptions which are the basis for the financial projections of revenue and expenditures. The budget is developed through a collaborative district-wide process that involves the Board of Trustees, the Chancellor and his Cabinet, the District Council on Administrative Services (DCAS), and the Chancellor's Consultation Council. The budget is further developed locally through collaboration at each college.

Guiding Principles

To help ensure that limited available resources are optimized, a budget will be developed that:

- Provides resources for continued improvement of [student success and learning outcomes](#)
- Provides [resources and support](#) for high quality, innovative instructional programs and services to students
- Allocates resources to support districtwide [goals and objectives](#) established by the Board
- Provide resources to retain and attract highly qualified and effective employees
- Supports [enrollment goals](#), including increasing enrollment and the number of units taken per student
- Increases and/or maintains sufficient levels of [institutional effectiveness](#) and student access.
- Supports districtwide collaboration and operational efficiency
- Works to maintain [technological currency and efficiency](#) by updating and replacing equipment
- Provides resources to address the total cost of ownership and [to maintain building and grounds](#)
- Manages [reserves and liabilities prudently](#) and responsibly

Assumptions

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

Governor Newsom's budget proposal reflects a balanced approach; however, significant uncertainties remain, primarily stemming from potential changes in federal policies, which present the most immediate risk to the economic forecast. Additional risks include revenue volatility driven by stock market fluctuations, geopolitical tensions associated with the incoming administration, potential suspension of federal funding for certain programs, tariffs, and possible delays in income or property tax filing deadlines due to recent wildfire disasters.

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

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

Funding Formula

The Governor's January budget proposal continues the Student Centered Funding Formula (SCFF). The actual funding rates for the Base Allocation, Supplemental Allocation, and Student Success Allocation will be based on the 2024-25 rates with an applied COLA.

The funding formula has a Stability Funding provision to provide a district whose calculated revenue has declined with at least the District's calculated funding under the SCFF from the previous year plus the current year COLA.

When the SCFF was implemented, a provision guaranteeing districts would receive at least their 2017-18 revenue plus any subsequent COLAs was included. This hold harmless provision was set to expire after fiscal year 2024-25. The new hold harmless revenue protections in the SCFF continue in a modified form where a district's 2024-25 funding would represent its new "floor," below which it could not drop. Funding rates would continue to increase to reflect the statutory COLA if the district receives revenue above hold harmless, but the revised hold harmless provision would no longer include adjustments to reflect cumulative COLAs over time.

Revenue

The Governor's Budget for 2025-26 proposes modest additional ongoing resources for California Community Colleges (CCC) appropriations and categorical programs, utilizing a combination of General Fund resources and strategic withdrawals from state

reserves. Stronger-than-anticipated revenues for 2024-25 have improved the fiscal outlook, allowing the state to propose a balanced budget for 2025-26. This shift contrasts with previous years, where the budget was enacted amid projected deficits. Notably, the improved revenues have helped to reduce anticipated shortfalls, setting the state on a more stable fiscal path moving forward.

The Governor's Budget projects a significant but smaller deficit compared to previous estimates. The Legislative Analyst's Office (LAO) had projected a \$68 billion deficit for 2024-25, with continuing deficits of around \$30 billion annually from 2025-26 through 2027-28, significantly impacting state reserves, which are approximately \$24 billion. However, the Governor's Budget for 2025-26 projects a more manageable deficit of approximately \$38 billion, a discrepancy largely attributed to baseline changes.

One of the primary baseline changes, which impacts both schools and community colleges, is a \$15 billion reduction in overall funding relative to the enacted 2023-24 budget. This reduction, referred to as a "baseline change," is a major mechanism through which the projected shortfall is addressed. The budget proposal uses a variety of strategies to close the gap, including internal borrowing, fund shifts, and the use of state reserves, leaving about \$18 billion in reserves available to cover future challenges.

For 2025-26, the Governor's State Budget proposes a Proposition 98 guarantee of \$119.2 billion, which includes \$15.3 billion allocated to the California Community College system. These figures are based on updated projections for state revenues, which will be adjusted based on factors such as economic growth, school enrollment, and actual revenues. Given the state's stronger-than-anticipated revenues, there are no proposed cuts to ongoing Community College funding for 2025-26.

Educational Services

The Governor's Budget for 2025-26 includes several key proposals aimed at supporting the California Community College system:

- **Cost-of-Living Adjustment (COLA):** The proposal includes a 2.43% COLA for community college apportionments, totaling approximately \$230 million. This COLA will also apply to several categorical programs¹ within the system.
- **Enrollment Growth:** The proposal provides \$30 million for systemwide enrollment growth of 0.5%, equating to an estimated increase of 5,400 additional students across the system.
- **Categorical Programs:** The budget includes a 2.43% COLA for a range of categorical programs, totaling about \$30 million, consistent with the adjustment for apportionments.
- **Rising Scholars Network:** \$30 million increase in on-going funding is proposed to expand support for students impacted by the criminal justice system, including

¹ Applies to Adults Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandate Costs Block Grant programs.

formerly incarcerated individuals. Bringing the total funding for the program to \$55 million on-going.

In addition, the Governor's Budget provides one-time funding for targeted initiatives:

- **Systemwide Common Cloud Data Platform and Technology Transformation Platform:** The budget proposes a phased investment in technology modernization, with \$134 million for Systemwide Common Cloud Data Platform and \$168 million for Statewide Technology Transformation, aimed at improving the technological infrastructure across community colleges.
- **Career Education Initiatives:** \$50 million in one-time funding is included for developing career passports for students, along with \$43 million for expanding credit for prior learning programs. These initiatives are designed to strengthen workforce development and career pathways for community college students.

These investments reflect the Governor's commitment to improving educational access, supporting student success, and enhancing workforce readiness within the California Community College system.

Enrollment Management

The Governor's January proposal gives a 0.5% growth factor to the system. For budget development purposes, the Tentative Budget assumes that FTES will remain flat in FY26 as compared to FY25 operational FTES. As described in the Budget Allocation Model, district revenues are calculated using the State stability funding level which provides the minimum amount of funding the District will receive in FY25. This method ensures the college allocations are not negatively impacted should the District not achieve their FTES growth goals for the year. While district-wide enrollment when compared to 2018-19 is still below pre-pandemic levels, operational FTES continue to increase year over year. The 70% Base Allocation portion of the SCFF is calculated on a three-year rolling average of District FTES. The Supplemental allocation of the SCFF is based on student demographics from the previous fiscal year, and the Student Success Allocation is based on a rolling three-year average of student outcomes.

Salary and Benefits

The cost of personnel makes up a significant portion of the District's budget and continues to increase for salary column/step movement and benefits. Care will be given to review and potentially eliminate vacant positions and redundancies and create consolidations where possible and necessary to reduce costs and increase efficiencies while recognizing the need for additional support of enrollment growth and student success efforts. For the Tentative Budget, salaries costs will include step and column increases, as well as increases in contributions for health and welfare benefits. Beginning in January 2024, the District transitioned to Self-Insured Schools of California (SISC) from CalPERS provided health benefits. Based on an analysis of the historical rate increases for the plans offered by SISC, the District is budgeting a 7% increase to health and welfare costs.

The costs associated with retiree health benefits are allocated to each campus and the DAC based on their percentage of previous year's payroll. The total cost of retiree health benefits for the district is estimated to be \$10 million, with \$8 million funded by district locations, and the remainder being funded from the available fund balance in Fund 693.

Employer contribution rates for the State Teachers' Retirement System (STRS) remain flat at 19.10% in 2025-26. For the Public Employee Retirement System (PERS) rates are expected to increase from 27.05% to 27.40%. The impacts of this increase will be included in the salary budgets for FY26.

Proprietary (Enterprise) and Auxiliary Funds

Food Service and Child Care Center

The enterprise/auxiliary funds account for business operations that are to be managed similarly to private enterprises. These activities will be budgeted assuming they are self-supporting.

Police Services

Historically, Police Services was primarily funded using revenues from the parking program. The revenue from this program has been steadily declining for a number of years. The pandemic caused these revenues to decrease even further. For the 2024-25 Adoption Budget, approximately two-thirds of the funds budgeted to support Police Services, or \$2.7 million, came from unrestricted funding through Districtwide Services. The District estimates parking revenues to remain at a consistent level in 2025-26, resulting in continued support for Police Services through Districtwide Services unrestricted funding.

Infrastructure Funding

The Infrastructure Funding Model represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. The colleges determine the budgeting of these funds within the allocation categories in accordance with their specific budget development processes and priorities.

Reserves

Board Policy 6305 defines how the District has designated its ending balances. Fund Balances are designated in the following categories: General Reserve, Contingency Reserve, Budget Carryover, Designated Reserves and Unallocated Ending Balance.

General Reserve

In accordance with the State Chancellor's Office Memorandum FS 22-03: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office recommends a minimum prudent unrestricted general fund balance of at least two months of total unrestricted general fund expenditures. To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose.

Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board can approve designating a portion of the Unallocated Ending Balance to address these needs.

Budget Carryover

The Budget Allocation Model allows colleges and the District Administrative Center to carryover 2% of their prior year Unrestricted General Fund Budget.

General Fund Unrestricted Reserve – Contingency Reserve

The Contingency Reserve is the remaining ending balance after the General Reserve, Major Initiative Reserve, and funds reserved for budget carryover have been met. This reserve has been designated with a minimum level of \$3,000,000. Contingency Reserve dollars are one-time dollars and may be utilized, as approved by the board, for one-time expenses or used as one-time seed money for programs that must subsequently be included in institutional budgets. They should not be used for ongoing expenditures except to mitigate a fiscal crisis.

The Contingency Reserve is anticipated to \$3,000,000 minimum as of June 30, 2025 and June 30, 2026 . As such, a plan will be developed as part of the budget development process to bring this reserve up to the minimum balance within the three-year time period specified by BP 6305.

Compliance

The District Budget will be developed in accordance with BP and AP 6200. Budgeted expenditures will reflect compliance with existing collective bargaining agreements, external requirements, laws, including the Education Code, Title 5 regulations, Full Time Faculty Obligation Numbers, FTES targets, the 50% law, and financial accounting standards (such as GASB, including post-retirement health benefit costs), etc.

Allocation

The allocation of resources will be in accordance with the Budget Allocation Model approved by DCAS in February 2022 for recommendation to the Chancellor. The Budget Allocation Model was updated in FY22 to better align the District Allocation Model with the Student-Centered Funding Formula. This impact of the changes to the allocation model will be phased in over five years, with the first year holding the entities harmless

by providing the allocations as calculated under the previous Allocation Model. FY26 is the 5th year under the updated allocation model. In year 5, the updated model will be fully implemented.

Timeline

The Tentative Budget will be presented to the Board for approval in June 2025 with the Adoption Budget planned for presentation to the Board for approval in September 2025.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

DISTRICTWIDE RESOURCE BUDGET
ALLOCATION MODEL NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE RESOURCE BUDGET ALLOCATION MODEL
GENERAL FUND – UNRESTRICTED BUDGET

Fiscal Year 2025-26

I. Introduction

The Districtwide Resource Budget Allocation Model (Allocation Model) represents the methodology for distribution of Unrestricted General Fund revenues to the District's various operating units. The Allocation Model is complex enough to reflect the needs of a multi-college district and the unique characteristics of the colleges, yet simple enough to be readily understood, easily maintained, and transparent. The Model considers how the District is funded by the State and contains factors to help ensure accountability, predictability, and equity. Further, the elements of the Allocation Model are based on both resources and expenditures.

The Allocation Model addresses the distribution of resources and is not prescriptive in how funds are to be spent at the various locations (colleges and district office). The District acknowledges differences between its colleges and recognizes the need to direct resources based on plans and objectives to meet the needs of each college's diverse populations and constituencies. The colleges have separate and specific budget development processes that are unique to each college and are reflective of institutional culture and priorities. It is at this level that the budget must be aligned with each college's strategic plans and address accreditation requirements.

Annually, the Allocation Model is reviewed by the District Council of Administrative Services (DCAS) and Cabinet. As necessary, and when appropriate, modifications and/or revisions to the Allocation Model are recommended to the Board for consideration for the maintenance of the model's equity and integrity.

The key components of the allocation model are described below.

II. Model

The Districtwide Resource Budget Allocation Model utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. The following describes the elements of the Allocation Model:

A. Revenue

The Allocation Model is designed for the distribution of all General Fund unrestricted revenue, unless identified to be distributed in a different fashion (such

as to fund structural deficits). At this time, only state apportionment, unrestricted lottery, a portion of non-resident tuition, full time faculty hiring funds, and items related to part-time comp and benefits are included in the Allocation Model. Revenue will be projected at the District's calculated stability funding level for the budgeted year, less a deficit factor. Stability funding is calculated as the District's SCFF Calculated TCR from the previous fiscal year plus the COLA for the budgeted fiscal year. Restricted revenue sources of funding are allocated by the state directly to a specific college or by a district agreed-upon distribution method.

B. Districtwide Support

Resources are allocated to a set of services and expenditure elements which are recognized as best administered in a centralized fashion.

1. Districtwide Services (DWS)

The Allocation Model provides a pool of resources, referred to as Districtwide Services (DWS), to support expenditures required to meet general districtwide obligations which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations through a cost center. These expenditures include property and liability insurance, legal expenses, governing board expenses, financial and compliance audits, central technology hardware, software and management services, and other activities. These common costs benefit all operating units, but are not the direct result of any individual unit. Components and specific line-item budgets will be considered each year by DCAS for inclusion in DWS or movement to another budget location.

2. Utilities

The district accounts for utilities in a central location, so as to mitigate the significant differences in utilization due to building size, construction, age, and climatic conditions affected by college locations. Expenditures represent the districtwide costs for electricity, water, gas, and land line telephone. The budget for utilities is based on historical and projected rates and usage, and presented to DCAS for review and concurrence.

3. District Administrative Center (DAC)

The District recognizes that it is fiscally prudent to provide certain services centrally through the operation of a district office (District Administrative Center – DAC). These services primarily represent those functions that can be most effectively and efficiently administered in a centralized fashion. Typical of such functions are the Chancellor's office, human resources, information technology oversight, payroll, purchasing, accounts payable, and so forth. Currently, the DAC receives 7.3% of projected revenue. Each year, after review, if it is determined that specific budget items are to be reassigned between DWS and DAC or the colleges and DAC, the

percentage of revenue will change accordingly, maintaining the same effective rate.

The previous three categories (Districtwide Services, Utilities, and DAC) reduce the revenue available for distribution to the colleges. The remaining revenue available for distribution is allocated in the subsequent categories.

C. College Allocations

The Allocation Model is designed to provide fair and equitable allocations to the colleges by acknowledging areas of differences or unique characteristics between the colleges, as well as similarities. The differences, unique characteristics, and similarities considered include, but are not limited to, areas such as classroom capacity, program mix, full time equivalent students (FTES), and ratio of full time to part time faculty. These elements are considered in one or more of the components of the Allocation Model to ensure an equitable allocation process. The three separate mechanisms below address different equity issues which have been recognized by the colleges.

1. Class Schedule Delivery Allocation

This element of the Allocation Model addresses differences among the colleges related to instructional productivity, which is dictated in part by facility limitations, program mix, student needs, full-time/part-time faculty ratios, internal organization, and faculty longevity. Using a productivity factor of 525 and actual FTES (resident, non-resident, credit, special admit credit, incarcerated credit, non-credit, and enhanced non-credit) produced by each college for the period of July 1 through June 30 of the prior year, a Full Time Equivalent Faculty (FTEF) number for the budget year is calculated. The college receives an allocation for the actual cost (salary and benefits) for the full time classroom faculty currently employed. This allocation is adjusted to reflect non-teaching assignments, such as those on approved sabbaticals and load bank leaves, department chair, American Federation of Teachers (AFT), and Academic Senate release time, and planned additional full-time faculty for the budget year. The balance of the allocation is then funded at the average hourly part-time salary and benefit rates for teaching the equivalent of a full-time load. The total of full-time faculty salary and benefit costs and the hourly FTEF is the total Class Schedule Delivery Allocation for each college.

The Class Schedule Delivery Allocation totaled approximately 37.9% of the revenue available for distribution in the 2024-25 Adoption Budget. The remaining revenue available for distribution is aligned with the Student Centered Funding Formula (SCFF) and allocated in the following manner: Base Allocation 70%, Supplemental Allocation 20%, and Student Success Allocation 10%.

2. Base Allocation

This element of the Allocation Model addresses the differences among the colleges relative to respective enrollment size. Each college will receive a Basic allocation equal to the basic allocation provided as part of the Student Centered Funding Formula (SCFF). This allocation is based on each college's size based on total FTES. The remainder of the 70% Base Allocation will be allocated to each college based on their share of the District's total FTES for the previous fiscal year. For example, the allocation for the FY25-26 budget will be based on the Annual 320 report for FY 24-25.

3. Supplemental Allocation

This element of the Allocation Model addresses the additional costs associated with serving disadvantaged students. Funding will be allocated based on each college's share of the District's total counts of Pell Grant recipients, AB540 Students, and Promise Grant recipients. For allocation purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY25-26 budget will be based on the counts from FY23-24.

4. Student Success Allocation

This element of the Allocation Model addresses the funding provided in the SCFF related to student success. Colleges will be provided funding based on their share of counts in the success metrics used in the SCFF. These counts will be weighted using the same weighting used by the SCFF. As in the SCFF, additional funding will be provided for success outcomes by Pell Grant recipients, and California Promise Grant Recipients. For allocation purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY25-26 budget will be based on the counts from FY23-24.

D. Transition/Implementation Funding

Potential adjustments to the Allocation Model can result in a shift of resources between the colleges. The District recognizes the need to provide stability and may choose to phase-in the effects of these adjustments. The changes implemented as a part of the 2021-22 budget will be phased in over 5 years. The first year will provide each college with the same funding that would have been received under the previous model. The changes will then be transitioned over the next four years by calculating each college's allocation under the previous and new allocation models. In the second year (FY22-23), 25% of the difference will be implemented, in the third year (FY23-24) 50% of the difference will be implemented, and in the fourth year (FY24-25) 75% of the difference will be implemented. The model will be fully implemented in the 5th year (FY25-26).

E. Carry-over

The Allocation Model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs. In addition to the allocation derived through the mechanism of the model, the colleges and district office are allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 2% of their respective prior year's budget allocation. Any allowable carryover is then added to each college's total allocation to produce the college's revenue budget.

F. Major Initiatives

This element represents a "set aside" of available reserves to be solicited by any District location(s), through the appropriate shared governance process, for initiating new programs or activities that the location(s) may otherwise be unable to fund. Funding for this element would come from District Reserves and would not reduce the revenue allocated to each college through the allocation model.

III. **Background**

A. Fiscal Year 2003-04

Effective in fiscal year 2003-04, the District set aside the then-existing budget allocation model, which had been used to distribute district resources for the prior six years.

The model was primarily revenue-driven while providing for college base allocations and other fixed costs which did not necessarily equate directly to FTES generation. As such, the model relied both on revenue (FTES) and expenditure elements (dual characteristics) to serve as the mechanisms to produce the colleges and district level budget allocations. The model was, however, primarily FTES driven, with no cap placed on the funding of growth at the colleges, although the district as a whole had a funding cap. As the colleges evolved over time, the shift of resources favored the college(s) growing most rapidly and disadvantaged the college(s) growing more slowly, and the movement happened in an uncontrolled fashion. As a result, the model had been adjusted several times during its six-year period, and was believed to no longer meet the needs of the district and its colleges.

In 2003-04 when the model was set aside, the District distributed resources using the fiscal year 2002-03 allocation as a base, increasing or decreasing it proportionately each subsequent year based on changes in additional available resources from that point forward. That process continued over the next four years. Although this method distributed funds, there was not an agreed-upon budget allocation model. Distribution of new resources did not consider how the colleges had evolved since 2003-04. Further, the allocation of funds did not reflect how

funding from the state was received, the uniqueness of the colleges, nor the priorities of the District. In addition, the lack of an agreed-upon allocation model had been cited in the accreditation reports and would have been a major issue if not resolved.

B. Fiscal Year 2006-07

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while recognizing how the District is funded by the state, and be perceived as more equitable than the then existing arrangement.

In an attempt to develop a model that would be accepted as fair and equitable, areas of differences or unique characteristics between the colleges, as well as similarities, were identified. A model that considers and reflects these differences would be consistent with the objective of equitability.

The differences, unique characteristics, and similarities identified included, but were not limited to, areas such as:

- Facility constraints/classroom capacity on each campus
How many rooms hold 25, 35, 100, etc. students?
How will capacity change over the next few years?
- Program Mix - mix of general education and vocational programs
Does each college have the same proportion of vocational/career tech to general education classes?
Does the difference in program costs impact the college's decision on what programs to maintain or develop?
- Students' level of educational preparedness
Does each college have the same proportion of students who are prepared to take college-level classes?
Are needs for basic skills classes the same? (Some of the additional requirements/services of these students are to be met through special funding, such as categorical, not necessarily general fund – unrestricted dollars distributed through this model)
- Does each college have the same proportion of senior faculty (salary schedule placement)?
- How do full-time / part-time ratios of faculty compare?

- Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?
- What are the similarities/differences in core services?
- How does the size of each student body compare? (FTES)

It was imperative that each of these elements were considered in one or more of the components of the budget allocation model to ensure an equitable allocation process.

The Allocation Model was adopted for use in the 2007-08 fiscal year.

C. Fiscal Year 2018-19

Beginning in the 2018-19 fiscal year, the State implemented a new funding formula for California Community Colleges. The new Student Centered Funding Formula (SCFF) sought to align funding with the Vision for Success by adding supplemental funding for low income students, and rewarding Districts for student's success. Based on this new formula the District Council on Administrative Services (DCAS) began discussing how to align the Allocation Model with the SCFF. The issue was reviewed throughout the 2018-19, 2019-20, and 2020-21 fiscal years. The resulting model keeps the previous allocation model's allocations for District-wide services, Utilities, the District Office, and Class Schedule Delivery untouched. The remaining funds are then allocated to each college using the metrics from the SCFF.

IV. Updates

Since the adoption of the Districtwide Resource Budget Allocation Model for the 2007-08 fiscal year, and in accordance with the commitment to the Board to regularly review the model components to ensure a more sustainable model, the DCAS reviews the model annually.

In 2008-2009, DCAS recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

In 2010-11, DCAS developed a plan to address the district's capital structural deficits and recommended that specific revenues (lottery, interest income and administration fee revenue) be removed over time from the general budget allocation model and allocated in a different method.

Through FY12, all general fund – unrestricted revenue was distributed through the model, including, but not limited to, state apportionment for FTES, local revenues such

as lottery, non-resident tuition, interest income, and miscellaneous, unless agreed to be distributed through a separate allocation method. This aspect of the allocation model was changed with the adoption of the Infrastructure Funding Model, beginning in the 2012-13 fiscal year. At the end of the full transition of revenue to the Infrastructure Funding Model, only state apportionment, non-resident tuition, and items related to part-time comp and benefits were to remain in the Districtwide Resource Budget Allocation Model.

In 2014-2015 DCAS recommended the excess revenue related to FTES generation from international students be taken out of the Allocation Model and be placed in Fund 114. This incentivizes each campus to develop an international student program by allowing the excess revenue to be retained by the home campus. DCAS also recommended a productivity factor of 525 be used for each campus. This change caused a significant shift of \$500,000 from Ventura College to Moorpark College. To alleviate possible operational disruptions, the change in the productivity factor will be phased in over four years with all campuses being held harmless in the first year (FY 15-16). In the subsequent three years, Ventura College's allocation will be reduced by \$166,666 each year. Further, DCAS recommended the carryover percentage be changed from 1% to 2%. These changes were executed in the 2015-2016 adopted budget. The final reduction was made in the 2017-18 budget year.

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery was removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues. The percentage of revenues the District Administrative Center will receive will be adjusted accordingly to maintain the same effective rate prior to the change.

In 2015-16, the District did not fully achieve its FTES goal. However, State regulations provide the flexibility to shift qualifying class sections between fiscal years. The District utilized this option and shifted 685 FTES from 2016-17 to 2015-16. As a result of this transfer, the 2016-17 State reported FTES was 685 FTES less than the actual operational FTES. In years affected by the shift of FTES, revenue will be projected based on operational FTES or state reported FTES subject to the maximum of state funded base. For the 2017-18 budget, state apportionment was calculated assuming the 2017-18 base FTES was the same as the 2016-17 actual operational FTES, which excluded the impact of the shift of 685 FTES.

In the 2016-17 Adoption Budget, the districtwide support in the Budget Allocation Model provided funding for the District Administrative Center (DAC) at 6.98% of available revenue. Within this allocation, \$420,000 was budgeted for the annual lease payment for the Stanley Avenue office. In November 2016, the District closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. With the exception of Vice Chancellor El Fattal, members of DCAS wanted a model where the budget savings that resulted from the elimination of a lease payment for the district office would flow to the colleges and

DAC over time. It was agreed that the elimination of a lease payment for the district office would bring the DAC share to 6.7%. DCAS agreed to hold the DAC harmless for FY18 and agreed to recommend the phase-in of an adjustment over four years. DCAS continued its discussions on the topic. For the FY18 Budget, the percentage allocation to the DAC remained at 6.98%.

In 2017-18, the District once again utilized its option to shift qualifying FTES between fiscal years. 590 FTES were shifted from 2018-19 into 2017-18. As a result, State reported FTES in 2017-18 was 590 more than its operational FTES. This shift not only increased District state apportionment revenue in 2017-18, but it also increased the District's 'hold-harmless' apportionment amount within the SCFF for FY 2018-19 through FY 2021-22. The effect of the shift in 2017-18 was \$3 million which fell to the ending fund balance. In 2018-19, the shift also increased the District's state apportionment revenue by \$3 million and has flowed through the allocation model with the 2018-19 Adoption Budget. Regarding the DAC percentage allocation for FY19, a recommendation from DCAS was taken to the Board in March 2018 to reduce its share to 6.7%. The motion was not approved and the percentage allocation to the DAC remained at 6.98%. DCAS also recommended at that time to allow amounts in excess of the 2% allowed carryover be transferred to Fund 113 to help the colleges and the DAC with anticipated future expenditure increases. These amounts are one-time budget savings from FY18 that will be available in FY19 and reflected in the Adoption Budget.

In 2018-19, the revenue projections for the FY2019-20 Adoption Budget were based on the most up-to-date SCFF information available at the time. Due to the implementation of the SCFF, the first and second apportionment estimates from the State were greater than the Adoption Budget revenue for 2018-19. As a result, additional 2018-19 apportionment revenue was allocated in May 2019 and November 2019. Due to the timing of the allocation of these additional apportionment funds, cost centers were able to carryover funds into FY 2020-21 not to exceed the amount of the late allocation that is separate from the 2% maximum.

In 2019-20, a majority of DCAS membership recommended that cost centers be permitted to transfer to Fund 113 any unspent one-time apportionment funds from 2018-19's SCFF implementation separate from the 2% maximum. This action will allow cost centers to phase in any new programs, enhancements, and innovations over time.

For the FY20 Budget, a position in Information Technology (IT) shifted from DWS to the DAC, thus, increasing the DAC percentage to 7.1%. Database Administrator services had been outsourced and budgeted in DWS. However, when these IT duties were insourced, the DAC Percentage increased for the amount of related salary and benefits of this position.

For the FY22 Budget, after significant discussions at DCAS where members advocated for equity and equality in the model, the Allocation Model was updated to align the District's revenue allocations with the Student Centered Funding Formula. The new

model will be phased in over 5 years, with FY22 being a hold harmless year for each college.

For the FY23 Budget, the Chancellor brought a request to DCAS to increase the percentage of available revenue that is allocated to the District Administrative Center (DAC). The original request was for an increase from 7.1% to 8.15% in order to fund 15 new positions. After review and discussion, DCAS ultimately voted to recommend that the percentage allocated to the DAC be increased from 7.1% to 7.3%. The District has also updated the methodology used for estimating the District's TCR from using the hold harmless provision of the SCFF to basing the estimate on stability funding less a deficit factor. The Major Initiatives provision in the allocation model was also modified; the provision was removed from the Districtwide Support section of the model and added as a standalone section later in the model. The Major Initiatives provision was also updated to clarify that any funding for a major initiative would come from district reserves.

For the FY26 Budget, there were no recommended changes to the Allocation Model.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

INFRASTRUCTURE FUNDING MODEL NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2025-26

I. Introduction

The Infrastructure Funding Model (Infrastructure Model) represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. These needs include scheduled maintenance, furniture and equipment, library materials and databases, technology refresh, as well as other identifiable infrastructure needs. Although the Infrastructure Model may not fully address all identified funding needs, its intent is to provide each college a dedicated, ongoing (although variable) source of funds to mitigate operating concerns and maintain quality facilities and equipment in order to provide excellent instructional programs.

The funds allocated to the Infrastructure Model are budgeted and accounted for in a separate Infrastructure Fund (113) from the Unrestricted General Fund (111). The colleges determine the budgeting of these funds within the allocation categories in accordance with their specific budget development processes and priorities. These budgets are presented to the Board for approval as part of the overall budget development process.

Annually, the Infrastructure Model is reviewed by the District Council of Administrative Services (DCAS) and Cabinet. Modifications and/or revisions to the Infrastructure Model may be recommended for Board consideration as deemed appropriate for the maintenance of the model's equity and integrity.

II. Model

The following describes the elements of the Infrastructure Model:

A. Revenue Categories

These revenue categories are included as a result of their relative instability to other funding sources and in recognition that a number of districts across the state do not include these resources as a part of their Unrestricted General Fund budget allocation model, but instead allocate them for specific purposes. These revenues will be recorded in the Unrestricted General Fund (Fund 111) with the equivalent amount being transferred out at year end. The Infrastructure Model includes the following specific revenue categories:

- Enrollment fee local revenue
- Interest income

- Any unbudgeted Unrestricted General Fund revenue other than apportionment
- Any net savings between budget and actual expenses from the District Wide Services and Utilities allocations

B. Expenditure Categories

The Infrastructure Model includes specific expenditure categories that are necessary and fundamental to the maintenance of a quality educational institution. The expenditure categories are:

- Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration)
- Library Materials and Databases
- Instructional and Non-instructional Equipment
- Technology Refresh and Replacement (hardware and software)
- Other - to be restricted to one-time and not on-going expenditures, such as new program/process start-up costs, staff innovation, and program specific accreditation (e.g., nursing, dental hygiene, child development)

Funds carried forward from all expenditure categories remain in those categories to be expended in future years.

C. Allocation Basis and Rates

Basis for Allocation of Resources to Identified Categories

<u>Category</u>	<u>Allocation Basis</u>
Scheduled Maintenance and Capital Furniture	Assignable Square Footage
Library Materials and Databases	Total Resident FTES
Instructional and Non-instructional Equipment	Total Resident FTES
Technology Refresh and Replacement	Number of Computers (desktops, laptops, and tablets used by employees or in a lab environment, including tutoring labs and carts in classrooms)
Other	Equal shares (1/3, 1/3, 1/3)

Funding Rate for Each Category

<u>Category</u>	<u>Funding Rate</u>
Scheduled Maintenance and Capital Furniture	\$3.20/square foot
Library Materials and Databases	\$11.90/FTES
Instructional and Non-instructional Equipment	\$35.69/FTES
Technology Refresh and Replacement	\$300.00/computer
Other	\$150,000/college

During years when the total dollar allocation to the Infrastructure Fund is insufficient to fully fund the Infrastructure Model, based on the then approved funding rates, the funding rates for all categories will be adjusted downward by a coefficient equal to the total of the funds available divided by the calculated full funding amount. For example, if the calculated full funding amount, based upon funding rates and allocation bases is \$4 million and the available funds based upon the allocation parameter is only \$3 million, then the funding rate for all categories will be computed at 75% (3 million/4 million) of their then approved rate.

The funding rates are determined based on recent experience/estimate of need, previous funding levels used by state, etc. As part of DCAS's annual review of the Infrastructure Model, the allocation bases and funding rates are assessed for appropriateness.

D. Carry-over

The Infrastructure Model recognizes that while infrastructure needs are ongoing, the frequency and amount of expenditures fluctuates. Therefore, colleges are allowed to carry over all unspent balances in these accounts from year to year in order to meet the fluctuating needs.

III. Background

The Infrastructure Model became effective with the adoption of the 2012-2013 fiscal year budget. Prior to that time, the District distributed nearly all its unrestricted general fund resources through a single funding allocation model. Those resources included state apportionment (enrollment fees, property taxes and state appropriation), non-resident tuition and fees, lottery revenue, interest income, and miscellaneous other fees and revenues. Noticeably, neither the State allocation model nor the then current district budget allocation model considered funding based on, or for, college infrastructure (e.g. size of the campus (number of buildings), age of the buildings, number and age of equipment, etc.).

For several years prior to the implementation of the Infrastructure Model, the State had reduced or eliminated funding for Instructional Equipment/Library Materials (IELM),

Telecommunications and Technology Infrastructure Program (TTIP), and scheduled maintenance. Faced with its own funding constraints, the District had eliminated the majority of Unrestricted General Fund (Fund 111) support for library books and materials, instructional materials and equipment (IELM), scheduled maintenance, and technology equipment refresh and replacement and relied primarily on restricted (categorical) funding provided by the State for those purposes as well as college carryover of general funds unspent from the prior year. The District's past practice of including variable, and sometimes volatile, funds in its Unrestricted General Fund Budget Allocation Model had further destabilized funding. Additionally, in 2010, the colleges received Accreditation Recommendations from the ACCJC for giving insufficient attention to the "total cost of ownership" in their operating budgets as it related to their facilities and infrastructure.

Over approximately a two-year period, the District Council of Administrative Services (DCAS) diligently studied and discussed the matter extensively. The Infrastructure Model was developed in an effort to provide ongoing funding for each college's infrastructure needs, take direct corrective action to remedy the Accreditation Recommendations from the ACCJC on "total cost of ownership", and further stabilize the District's Unrestricted General Fund Budget Allocation Model, used primarily for instruction, some student services, and general operations. Great care was exercised in developing the Infrastructure Model to ensure the colleges' General Fund operating budgets would be buffered from any long-term impact and that the instructional and student service needs of the District would be preserved and adequately funded to meet the needs of the students.

To minimize the impact of reallocating resources from the Unrestricted General Fund Budget Allocation Model on the colleges' budgets, the implementation of the Infrastructure Model was phased in over several years. The transition process reallocated the funding as follows:

- Year 1 (FY2012-13)
 - Any net increase in General Fund Unrestricted lottery, interest, or enrollment fee local share revenue above budgeted for FY12
 - Any unbudgeted Unrestricted General Fund revenue (with the exception of growth and COLA) received in FY12, such as mandated cost reimbursement for collective bargaining
 - Any net savings between budget and actual expenses from District Wide Services and Utilities for FY12
- Year 2 (FY2013-14)
 - Those items included in Year 1 (2012-13) reallocation, and
 - Enrollment fee local revenue
 - Interest income over two years (50%)
- Year 3 (FY2014-15)
 - Those items included in Year 2 (2013-14) reallocation, and
 - Reallocate remaining 50% of interest income

- Lottery income over five years (20%)
- If growth funding is received, reallocate an additional 25% of lottery income balance
- Years 4-and beyond
 - Those items included in the prior year, and
 - Reallocate an additional 20% of lottery income each year until fully allocated
 - If growth funding is received, reallocate an additional 25% of lottery income balance

Additionally, only in the first two years of implementation, the colleges were not required to spend their allocation in accordance with the specific categories which generated the allocations, but were restricted to use these funds for only expenses associated with allocation categories in total. For example, in only the first two years, a college may have elected to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.

IV. Updates

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery was removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues.

In 2016-17, DCAS discussed how to incorporate the DAC within the Infrastructure Model now that the district had closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. When these discussions occurred, it was too early to have accurate figures for the District expenses that would occur as a result of the DAC relocation alongside the extra revenue that would be produced from existing tenant leases. DCAS continues to review the model on an annual basis. No changes were recommended for the fiscal years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22.

In 2021-22 the funding rates were reviewed and updated to better reflect the current cost of each funding category.

There were no recommended changes for the fiscal year 2025-26.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2025-26 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	240,911,001	37.6%
113	General Fund - Unrestricted Designated Infrastructure	12,763,205	2.0%
114	General Fund - Unrestricted Designated	5,620,574	0.9%
General Fund Restricted			
12x	General Fund - Restricted	111,169,981	17.3%
124	Parking Services Fund	3,761,576	0.6%
13x	Health Services Fund	2,353,006	0.4%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	126,871	0.0%
33x	Child Development Fund	1,920,165	0.3%
391	Special Revenue Fund (Animal Care and Training)	714,711	0.1%
Capital Project Fund			
4xx	Capital Projects Fund	146,277,632	22.8%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	17,020	0.0%
6xx	Internal Services Fund	11,904,755	1.9%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	103,860,814	16.2%
Total All Funds		641,401,310	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2025-2026 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

Fund 111 – Unrestricted General Fund

The unrestricted general fund is the primary operating fund of the district and is used to account for revenues and expenditures that are available for the general purposes of district operations and not otherwise required by law or regulation to be accounted for in another fund. The unrestricted general fund is utilized to support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth. In general, unrestricted funds can be used for any legal purpose deemed necessary. The unrestricted general fund includes board-designated monies that represent a commitment of unrestricted resources that are stipulated by the governing board to be used for a specified purpose. The district also designates unrestricted general fund resources for specified purposes in Funds 113 and 114, as described on subsequent pages.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY26 ADOPTION BUDGET**

ACCOUNT DESCRIPTION	2024-25 ADOPTION BUDGET	2024-25 UNAUDITED ACTUALS	2025-26 ADOPTION BUDGET	Change FY25 ADOPTION vs FY26 ADOPTION
SCFF BASE ALLOCATION	145,920,482	161,033,881	153,288,765	7,368,283
SCFF SUPPLEMENTAL ALLOCATION	34,659,300	37,878,093	38,749,290	4,089,990
SCFF STUDENT SUCCESS ALLOCATION	28,326,137	28,794,600	29,938,949	1,612,812
TOTAL COMPUTATIONAL REVENUE	208,905,919	227,706,574	221,977,004	13,071,085
CURRENT YEAR ADJUSTMENT (Stability Protection) [a]	16,107,362	-	5,484,337	(10,623,025)
CURRENT YEAR ADJUSTMENT (Deficit) [b]	(2,250,133)	-	(2,274,613)	(24,480)
ADJUSTED TOTAL COMPUTATIONAL REVENUE	222,763,148	227,706,574	225,186,728	2,423,580
FULL TIME FACULTY HIRING	3,780,043	3,780,043	3,780,043	-
PT FACULTY EQUITY COMP	599,117	569,888	569,888	(29,229)
LOTTERY PROCEEDS	4,368,227	4,549,898	4,452,959	84,732
NONRES TUITION - INTL	996,000	1,137,559	996,000	-
NONRES TUITION - DOM	1,332,000	1,360,694	1,585,178	253,178
TOTAL OTHER REVENUE	11,075,387	11,398,082	11,384,068	308,681
TOTAL GENERAL FUND UNRESTRICTED REV	233,838,535	239,104,656	236,570,796	2,732,261

Notes:

[a] The District will be funded under the Stability Provision of the Student Centered Funding Formula in FY26. This provision guarantees that the District will receive it's 2024-25 calculated Total Computational Revenue plus state funded COLA for fiscal year 2025-26.

[b] Budget assumes a 1% Deficit Factor.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY26 ADOPTION BUDGET ALLOCATION**

FY26 Adoption Revenue	\$ 236,570,796
Less: DWS	\$ (12,386,802)
Less: Utilities	\$ (5,700,000)
Less: DAC (7.3%)	\$ (17,269,668)
Available for distribution	\$ 201,214,326

		MC		OC		VC		Total
1)	FY25 Annual 320 FTES, incl NonResident		11,046		5,083		9,089	25,217
2)	WSCH		165,683		76,239		136,335	378,257
3)	Productivity Factor		525		525		525	
4)	FTEF	315.6		145.2		259.7		
5)	FTEF adjustment	14.5		9.7		10.3		
6)	less: Full Time positions (FTEF)	(128.3)	\$ 24,518,588	(72.8)	\$ 13,558,113	(123.6)	\$ 22,123,679	\$ 60,200,381
7)	=Hourly FTEF @ ^[a]	\$ 68,821	201.8	\$ 82.2	5,653,715	146.4	\$ 10,075,466	\$ 29,620,523
8)	Total Class Schedule Delivery Allocation		\$ 38,409,930		\$ 19,211,828		\$ 32,199,145	\$ 89,820,904
9)	Remaining to be Allocated							\$ 111,393,422

	Percent	Amount
10) 1. Base allocation	70%	\$ 77,975,396
11) 2. Supplemental allocation	20%	\$ 22,278,684
12) 3. Student success allocation	10%	\$ 11,139,342
13)		\$ 111,393,422

	MC	OC	VC	Total
14) 1. Base allocation				
Basic allocation	\$ 7,777,708	\$ 6,666,604	\$ 6,666,604	\$ 21,110,916
15) Remaining base allocation				\$ 56,864,480
16) FY25 P2 320 Credit FTES (Resident)	10,874	5,045	8,940	24,859
17) Percent of total	44%	20%	36%	100%
18) Campus remaining base allocation	\$ 24,874,714	\$ 11,540,132	\$ 20,449,633	\$ 56,864,479
19) Sub-total Base allocation	\$ 32,652,423	\$ 18,206,736	\$ 27,116,237	\$ 77,975,396
20) 2. Supplemental allocation (FY23-24)				
Pell Grant recipients	3,233	3,237	3,642	10,112
21) Promise Grant recipients	6,334	5,460	6,829	18,623
22) AB540 Students	581	364	575	1,520
23)	10,148	9,061	11,046	30,255
24) Percent of total	34%	30%	37%	100%
25) Sub-total Campus supplemental allocation	\$ 7,472,619	\$ 6,672,192	\$ 8,133,874	\$ 22,278,684
26) 3. Student success allocation (FY23-24)				
Sub-total Student success allocation, All Students	\$ 3,630,228	\$ 1,717,041	\$ 2,956,972	\$ 8,304,241
27) Sub-total Student success allocation, Pell	\$ 459,911	\$ 417,692	\$ 575,437	\$ 1,453,040
28) Sub-total Student success allocation, College Promise	\$ 472,149	\$ 360,002	\$ 549,910	\$ 1,382,061
29) Total Student Success Allocation	\$ 4,562,288	\$ 2,494,736	\$ 4,082,318	\$ 11,139,342
30) College Allocation	\$ 83,097,260	\$ 46,585,491	\$ 71,531,574	\$ 201,214,326
31) Campus FY25 2% Carryover [b]	\$ 1,665,520	\$ 907,970	\$ 1,425,312	\$ 3,998,802
32) Total FY26 Adoption Budget College Allocation	\$ 84,762,780	\$ 47,493,461	\$ 72,956,886	\$ 205,213,128

[a] FY26 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY25 is \$341,404

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

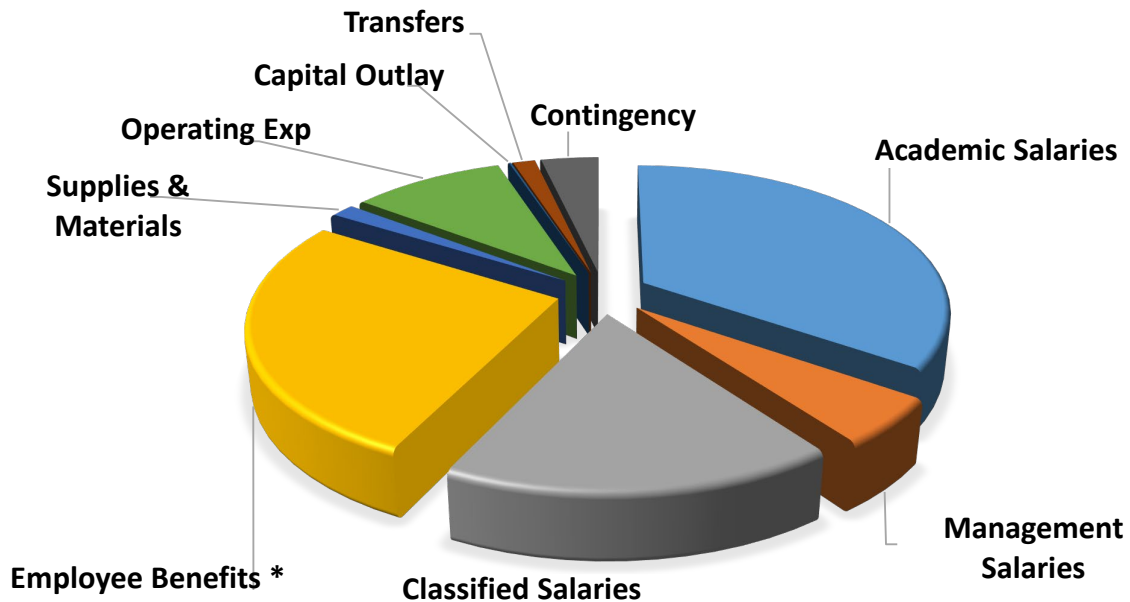
		2024-25 ADOPTION BUDGET	2024-25 UNAUDITED ACTUALS	2025-26 ADOPTION BUDGET
8000	REVENUES	<u>26,569,016</u>	<u>43,116,607</u>	<u>34,721,856</u>
1000	ACADEMIC SALARIES	17,331,387	28,844,399	22,649,613
2000	CLASSIFIED & OTHER SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	9,237,629	14,272,208	12,072,243
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	OTHER OUTGO	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>26,569,016</u>	<u>43,116,607</u>	<u>34,721,856</u>

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED**

ALL LOCATIONS

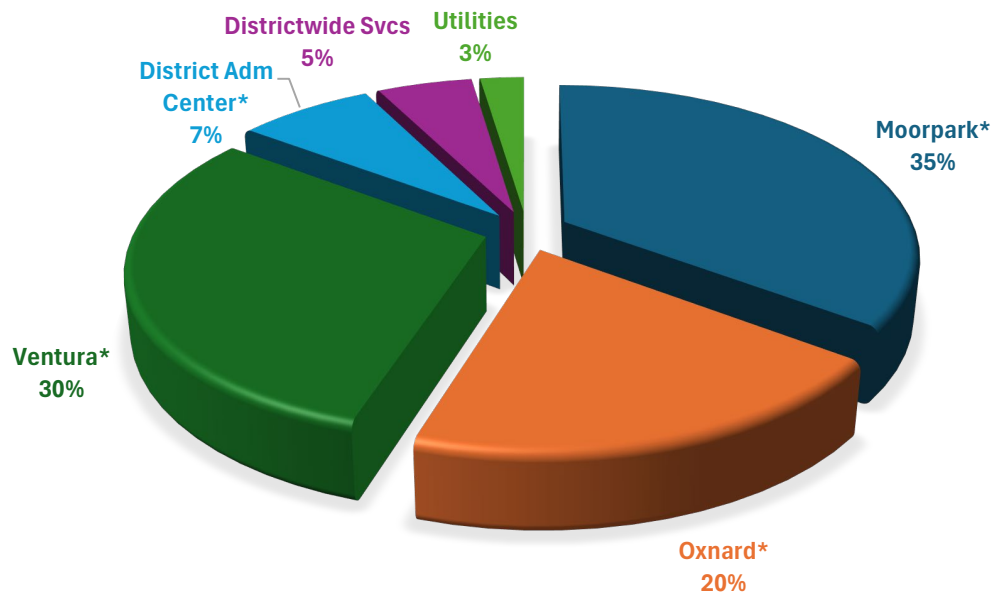
	2024-25 ADOPTION BUDGET *	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	81,225,759	86,594,852	83,449,933	34.6%
2000 MANAGEMENT SALARIES	12,733,655	12,186,637	12,595,586	5.2%
2000 CLASSIFIED SALARIES	40,573,151	37,158,122	41,708,432	17.3%
3000 EMPLOYEE BENEFITS	62,053,093	58,028,608	64,205,276	26.7%
SALARY & BENEFIT SUBTOTAL	196,585,658	193,968,219	201,959,226	83.8%
4000 SUPPLIES & MATERIALS	3,819,269	2,711,370	3,527,349	1.5%
5000 OPERATING EXP	21,678,116	20,296,585	23,046,431	9.6%
6000 CAPITAL OUTLAY	1,330,754	184,818	329,446	0.1%
7000 TRANSFERS	3,801,624	34,610,404	3,358,321	1.4%
7999 CONTINGENCY	11,374,955	-	8,690,228	3.6%
DIRECT EXPENDITURE SUBTOTAL	42,004,719	57,803,178	38,951,775	16.2%
TOTAL EXPENDITURES	238,590,377	251,771,396	240,911,001	100.0%



* Incorporates budget carryover

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-26 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET
MOORPARK	84,931,290	83,419,955	84,762,780 *
OXNARD	46,786,793	45,878,823	47,493,461 *
VENTURA	72,640,062	71,214,750	72,956,886 *
DISTRICT ADM CENTER	17,404,039	17,062,635	17,611,072 *
DISTRICTWIDE SVCS	11,348,193	10,386,485	12,386,802
UTILITIES	5,480,000	5,246,859	5,700,000
INFRASTRUCTURE	-	18,561,890	-
TOTAL EXPENDITURES	238,590,377	251,771,396	240,911,001

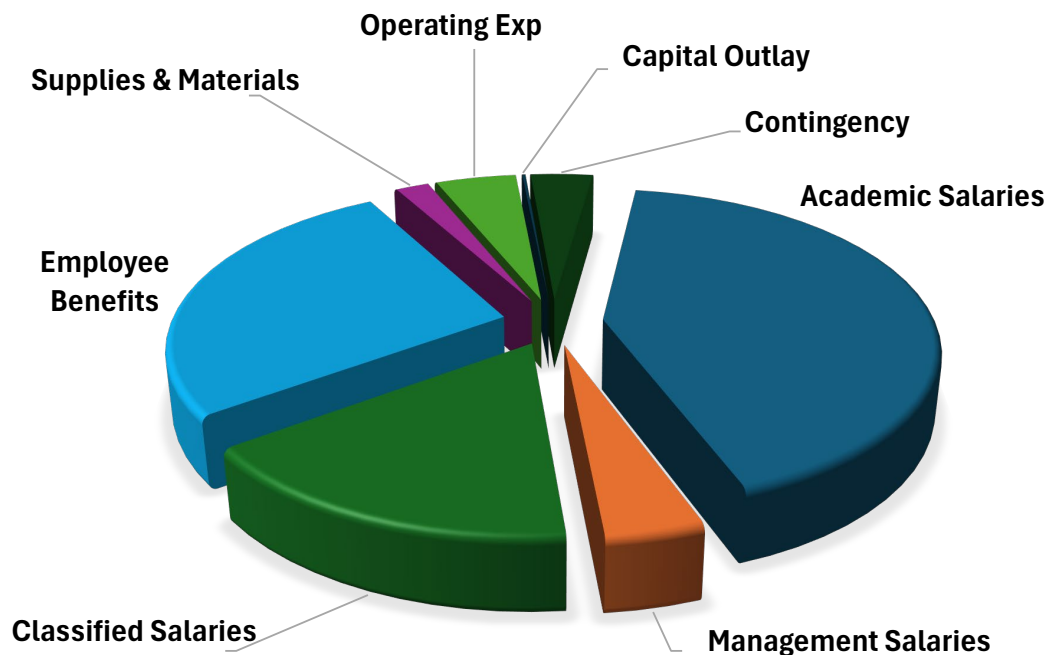


*Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

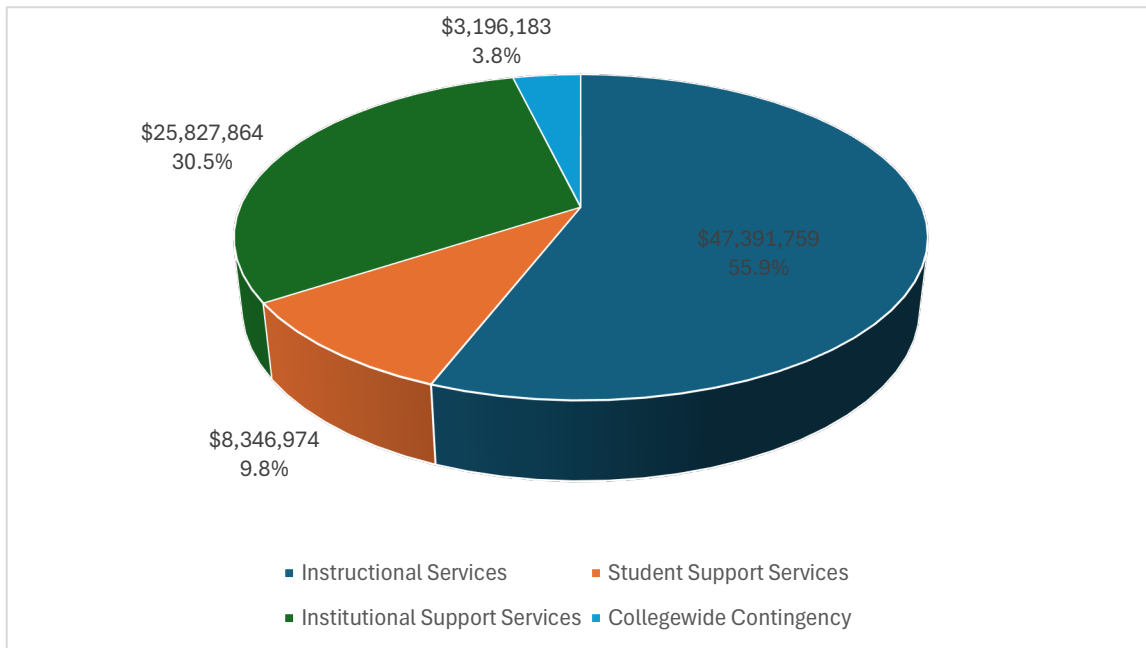
MOORPARK COLLEGE

		2024-25 ADOPTION BUDGET *	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000	ACADEMIC SALARIES	34,920,245	35,765,638	35,791,449	42.2%
2000	MANAGEMENT SALARIES	3,758,873	3,425,601	3,425,875	4.0%
2000	CLASSIFIED SALARIES	14,477,560	11,937,168	13,929,911	16.4%
3000	EMPLOYEE BENEFITS	22,598,131	20,441,475	22,900,309	27.0%
	SALARY & BENEFIT SUBTOTAL	75,754,809	71,569,882	76,047,545	89.7%
4000	SUPPLIES & MATERIALS	1,673,646	992,984	1,608,763	1.9%
5000	OPERATING EXP	3,826,238	2,745,751	3,915,463	4.6%
6000	CAPITAL OUTLAY	208,048	9,327	161,548	0.2%
7000	OTHER OUTGO & TRANSFERS	(180,790)	8,102,011	(166,722)	-0.2%
7999	CONTINGENCY	3,649,339	-	3,196,183	3.8%
	DIRECT EXPENDITURE SUBTOTAL	9,176,481	11,850,073	8,715,235	10.3%
	TOTAL BUDGETED EXPENDITURES	84,931,290	83,419,955	84,762,780	100.0%



* Incorporates budget carryover

Moorpark College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget



Instructional Services	\$47,391,759	55.9%
Student Support Services	\$8,346,974	9.9%
Institutional Support Services	\$25,827,864	30.5%
Collegewide Contingency	\$3,196,183	3.8%
Total	\$84,762,780	100.0%

Org #	Description	Category	Adoption
10002	Animal Care & Teaching (ANCT)	Instructional Services	1,205,704
10021	Biology	Instructional Services	1,618,682
10022	Anatomy/Physiology	Instructional Services	794,007
10023	Biotechnology/Biomed Tech	Instructional Services	245,899
10025	Botany	Instructional Services	52,820
10026	Microbiology	Instructional Services	200,874
10030	Accounting	Instructional Services	443,509
10033	Business Management	Instructional Services	487,459
10045	Journalism	Instructional Services	24,307
10046	FTVM	Instructional Services	659,565
10055	Computer Science	Instructional Services	382,424
10056	Computer Network Sys Engineering	Instructional Services	365,886
10057	Gaming Design	Instructional Services	2,070
10063	Kinesiology	Instructional Services	700,400
10064	EAC/Special Ed General (Classes)	Instructional Services	470,075
10070	Engineering General	Instructional Services	174,423
10091	Art 2D, History	Instructional Services	687,893

Moorpark College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

10092	Art 3D	Instructional Services	166,273
10094	Music	Instructional Services	454,034
10097	Dramatic Arts/Theatre Arts	Instructional Services	624,597
10098	Dance	Instructional Services	414,334
10100	Commercial Photography	Instructional Services	299,055
10102	MMGR (Multi Media & Graphics)	Instructional Services	242,147
10110	Foreign Language General	Instructional Services	82,908
10111	French	Instructional Services	70,116
10112	German	Instructional Services	40,045
10114	Spanish	Instructional Services	255,451
10120	Nursing	Instructional Services	1,936,584
10123	Radiological Tech	Instructional Services	410,670
10126	Health Science	Instructional Services	11,800
10128	Paramedic Studies	Instructional Services	176,205
10135	Child Development (Instructional)	Instructional Services	678,157
10136	Nutrition, Health, & Fitness	Instructional Services	3,000
10160	English	Instructional Services	2,858,848
10162	Comm, Speech, Debate	Instructional Services	1,570,618
10163	Philosophy	Instructional Services	362,092
10164	Other Humanities	Instructional Services	80,522
10170	Math	Instructional Services	3,123,843
10181	Environmental Studies	Instructional Services	171,731
10182	Physics	Instructional Services	350,278
10183	Chemistry	Instructional Services	1,337,419
10184	Astronomy	Instructional Services	60,137
10185	Geology	Instructional Services	134,972
10190	Psychology	Instructional Services	752,616
10202	Administration of Justice	Instructional Services	353,409
10210	Education	Instructional Services	36,773
10211	Anthropology	Instructional Services	569,270
10212	Economics	Instructional Services	190,945
10213	History	Instructional Services	657,609
10214	Geography	Instructional Services	138,933
10215	Political Science	Instructional Services	354,752
10216	Sociology	Instructional Services	319,252
10217	Ethnic Studies	Instructional Services	396,827
10225	Athletics	Instructional Services	2,282,134
12016	Part Time Faculty Budget Pool	Instructional Services	16,907,403
11001	Admissions and Records (A & R)	Student Support Services	1,300,720
11007	Career Center	Student Support Services	131,327
11008	Counseling	Student Support Services	1,916,859
11009	Financial Aid	Student Support Services	929,159

Moorpark College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

11011	International Stu/Stu Affairs	Student Support Services	9,705
11013	Library	Student Support Services	1,397,091
11015	Graduation	Student Support Services	49,739
11017	Student Activities	Student Support Services	268,622
11019	Transfer Center	Student Support Services	363,346
11022	Articulation	Student Support Services	223,034
11024	College Outreach	Student Support Services	445,604
11028	TLC	Student Support Services	688,067
11031	BIT/CARE	Student Support Services	12,650
11032	Scholarship Office	Student Support Services	133,635
11033	Student Conduct	Student Support Services	20,000
11036	Multicultural Day	Student Support Services	10,960
12070	Student Business Office	Student Support Services	381,673
15024	Proctoring/Testing Fees	Student Support Services	59,783
11029	Title IX Services	Student Support Services	5,000
11018	VP of Student Support	Institutional Support Services	639,452
11023	Distance Education	Institutional Support Services	608,110
11197	Postage	Institutional Support Services	25,000
11199	Utilites	Institutional Support Services	25,000
12005	Information Technology Op	Institutional Support Services	1,229,057
12015	President Office	Institutional Support Services	959,759
12016	VP Academic Affairs Office	Institutional Support Services	1,467,921
12017	VP Business & Admin Services	Institutional Support Services	602,812
12018	Phys Science/Chem/Earth Sci Div.	Institutional Support Services	368,011
12019	English & Student Life Div Ofc	Institutional Support Services	389,736
12021	ANCT, Health & Life Science	Institutional Support Services	484,066
12023	Student Services	Institutional Support Services	703,267
12024	Institutional Effectiveness	Institutional Support Services	1,094,910
12025	Business, Child Dev & Stdtd Engagemt	Institutional Support Services	414,947
12026	Art, Media, Comm, DE	Institutional Support Services	406,397
12027	Student Health/Athl/Kines Division	Institutional Support Services	444,330
12029	Library/TLC Division Office	Institutional Support Services	5,220
12030	ACCESS/Services Division Office	Institutional Support Services	327,258
12041	Performing Arts Center	Institutional Support Services	592,573
12050	Fiscal Services	Institutional Support Services	751,505
12055	Communications Center	Institutional Support Services	34,144
12057	Professional Development	Institutional Support Services	44,700
12060	Public Information Office	Institutional Support Services	475,612
12061	Catalogs & Schedules of Classes	Institutional Support Services	4,000
12065	Academic Senate/A.S. Release Time	Institutional Support Services	545,767
12066	College Services	Institutional Support Services	151,159
12067	Collegewide	Institutional Support Services	2,295,989

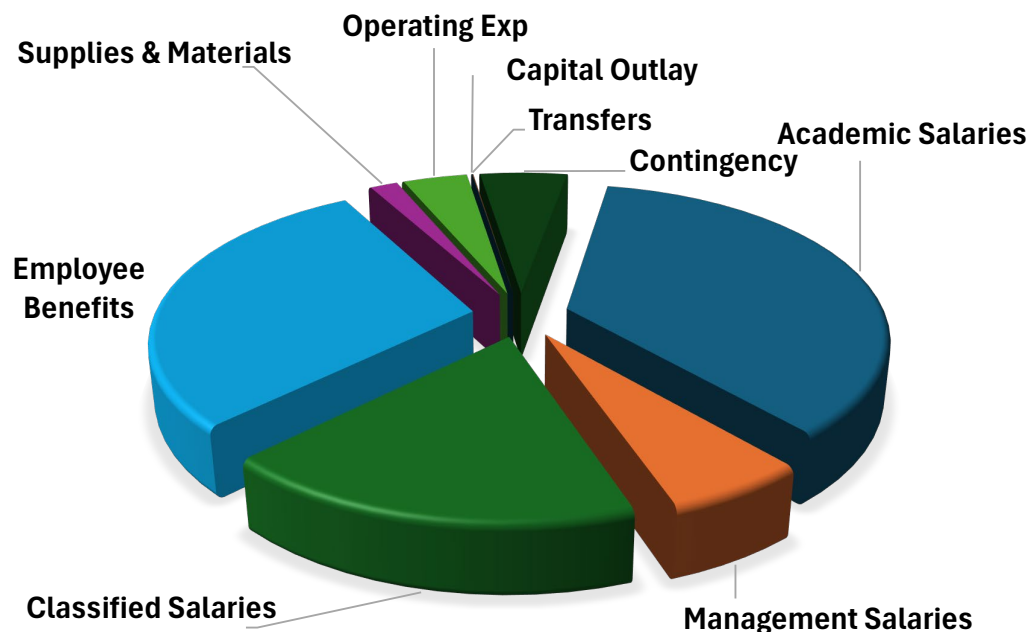
Moorpark College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

12067	Retiree Health Benefits	Institutional Support Services	2,621,691
12068	Maintenance & Operations	Institutional Support Services	7,151,000
12069	Publications	Institutional Support Services	269,753
12076	MC Copy Center	Institutional Support Services	346,000
12079	Publications Chargebacks	Institutional Support Services	(120,000)
12080	Accreditation	Institutional Support Services	52,600
12083	Classified Senate	Institutional Support Services	19,600
12084	Heritage Months	Institutional Support Services	45,000
12085	Diversity, Equity, Incl., & Access	Institutional Support Services	196,752
12130	Emergency Response & Preparedness	Institutional Support Services	103,766
12132	Safety Programs	Institutional Support Services	51,000
12067	Collegewide	Collegewide Contingency	3,196,183

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

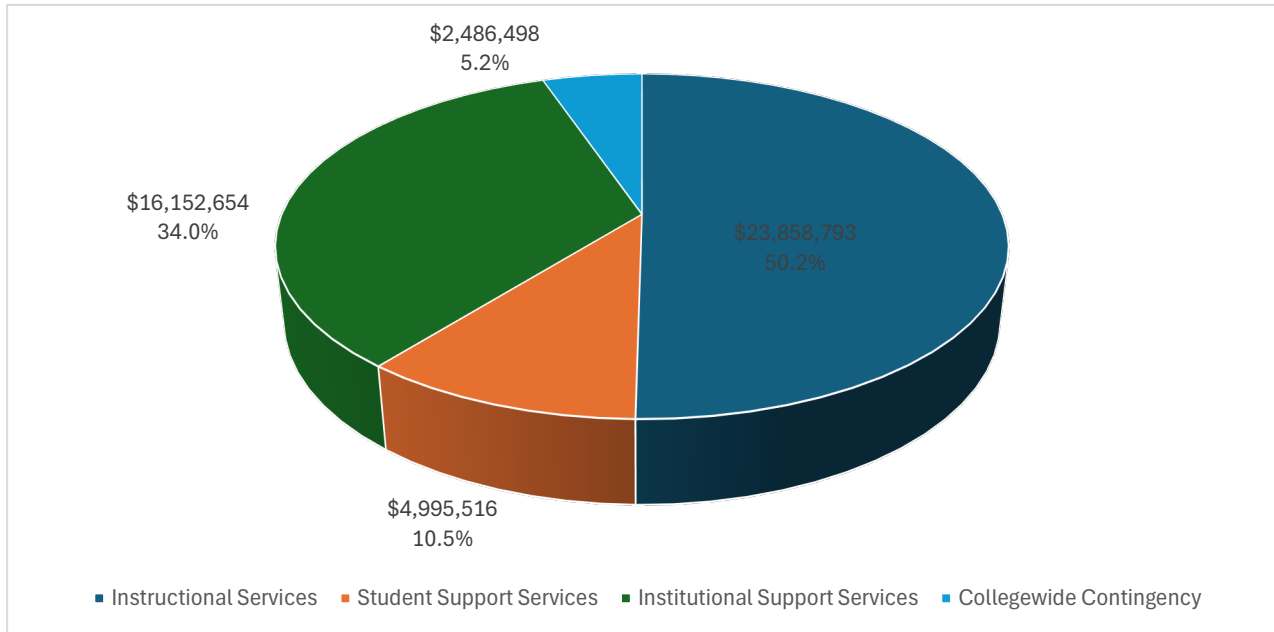
OXNARD COLLEGE

	2024-25 ADOPTION BUDGET *	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	16,786,807	18,295,765	17,041,676	35.9%
2000 MANAGEMENT SALARIES	2,782,591	2,625,034	2,872,820	6.0%
2000 CLASSIFIED SALARIES	8,112,269	8,377,957	8,535,577	18.0%
3000 EMPLOYEE BENEFITS	13,568,574	12,882,553	13,936,953	29.3%
SALARY & BENEFIT SUBTOTAL	41,250,241	42,181,309	42,387,026	89.2%
4000 SUPPLIES & MATERIALS	763,408	858,157	782,630	1.6%
5000 OPERATING EXP	1,764,009	1,679,244	1,837,914	3.9%
6000 CAPITAL OUTLAY	14,200	25,050	18,392	0.0%
7000 TRANSFERS	481,000	1,135,063	(19,000)	0.0%
7999 CONTINGENCY	2,513,935	-	2,486,498	5.2%
DIRECT EXPENDITURE SUBTOTAL	5,536,552	3,697,514	5,106,435	10.8%
TOTAL BUDGETED EXPENDITURES	46,786,793	45,878,823	47,493,461	100.0%



* Incorporates budget carryover.

Oxnard College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget



Instructional Services	\$23,858,793	50.2%
Student Support Services	\$4,995,516	10.5%
Institutional Support Services	\$16,152,654	34.1%
Collegewide Contingency	\$2,486,498	5.2%
Total	\$47,493,461	100%

Org #	Description	Category	Adoption
20020	Marine Study	Instructional Services	10,300
20021	Biology	Instructional Services	716,201
20030	Accounting	Instructional Services	256,931
20033	Business Management	Instructional Services	139,754
20037	Secretary/Admin Assistant	Instructional Services	5,000
20046	Multimedia/Radio/Motion Pictures	Instructional Services	178,771
20056	Computer Networking	Instructional Services	182,356
20063	Physical Education	Instructional Services	400,136
20064	EAC/Special Ed General	Instructional Services	622,871
20070	Engineering General	Instructional Services	153,705
20071	Engineering Technology	Instructional Services	4,710
20075	Air Conditioning and Refr	Instructional Services	149,345
20077	Automotive Technology	Instructional Services	649,621
20078	Automotive Collision Repa	Instructional Services	284,234
20091	Art	Instructional Services	549,642
20093	Performance (Choral,Band,etc)	Instructional Services	750
20094	Music	Instructional Services	156,992

Oxnard College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

20095	OC Live	Instructional Services	44,114
20097	Dramatic Arts/Theatre Arts	Instructional Services	173,954
20110	Foreign Language General	Instructional Services	266,968
20114	Spanish	Instructional Services	326,596
20121	Dental Hygiene	Instructional Services	706,997
20122	Dental Assisting	Instructional Services	262,368
20135	Child Development (Instructional)	Instructional Services	281,967
20137	Culinary & Restaurant Mgm	Instructional Services	436,698
20150	Law General	Instructional Services	157,995
20160	English	Instructional Services	1,783,810
20161	Transitional English	Instructional Services	284,358
20162	Speech, Debate	Instructional Services	292,985
20163	Philosophy	Instructional Services	171,325
20170	Math	Instructional Services	1,694,620
20180	Physical Science General	Instructional Services	271,970
20182	Physics	Instructional Services	172,609
20183	Chemistry	Instructional Services	799,963
20185	Geology	Instructional Services	130,936
20190	Psychology	Instructional Services	305,284
20201	Alcohol & Controlled Subs	Instructional Services	362,532
20203	Fire Control Tech	Instructional Services	721,942
20204	Fire Academy	Instructional Services	722,200
20210	Social Science General	Instructional Services	88,527
20211	Anthropology	Instructional Services	287,834
20212	Economics	Instructional Services	162,003
20213	History	Instructional Services	472,676
20214	Geography	Instructional Services	173,865
20215	Political Science	Instructional Services	186,796
20216	Sociology	Instructional Services	171,731
20217	Chicano Studies	Instructional Services	141,002
20225	Athletics	Instructional Services	1,137,359
22016	Part Time Faculty Budget Pool	Instructional Services	6,203,490
21001	Admissions and Records	Student Support Services	835,890
21007	Career Center	Student Support Services	8,000
21008	Counseling	Student Support Services	1,070,499
21009	Financial Aid	Student Support Services	993,785
21013	Library	Student Support Services	480,952
21018	EOPS General Fund Match	Student Support Services	206,456
21019	Transfer Center	Student Support Services	387,114
21020	Tutoring	Student Support Services	369,925
21022	Articulation	Student Support Services	202,889
22043	Veteran's Center	Student Support Services	86,933

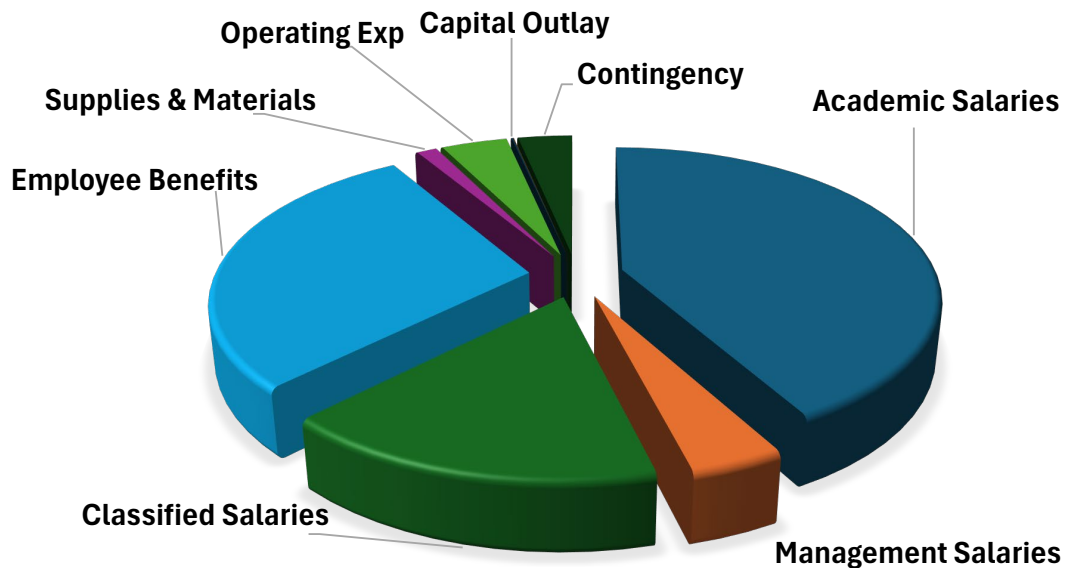
Oxnard College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

22070	Student Business Office	Student Support Services	353,073
20202	Dean Public Safety	Institutional Support Services	379,690
21016	Commencement/Special Events	Institutional Support Services	60,257
21197	Postage	Institutional Support Services	12,700
21199	Utilites	Institutional Support Services	82,000
22005	Information Technology Op	Institutional Support Services	1,000,377
22015	President Office	Institutional Support Services	683,846
22016	VP, Academic Affairs Office	Institutional Support Services	1,056,797
22026	Dean of Liberal Studies	Institutional Support Services	428,323
22027	Dean of Math, Science & Health	Institutional Support Services	380,553
22028	Dean of CTE	Institutional Support Services	370,652
22031	Dept of Transitional Stud	Institutional Support Services	160,625
22033	Dean of Research & Inst. Eff.	Institutional Support Services	1,015,298
22036	VP, Student Development Op	Institutional Support Services	829,978
22041	Performing Art Bldg Op	Institutional Support Services	143,852
22051	Business Services	Institutional Support Services	196,884
22060	Public Information Office	Institutional Support Services	447,301
22065	Academic Senate/A.S. Release	Institutional Support Services	372,226
22066	College Services	Institutional Support Services	951,670
22067	Retiree Health Benefits	Institutional Support Services	1,740,230
22067	Collegewide	Institutional Support Services	159,297
22068	Maintenance & Operations	Institutional Support Services	4,758,792
22069	Publications	Institutional Support Services	350,000
22080	Accreditation	Institutional Support Services	34,000
22101	Dean of Student Success	Institutional Support Services	119,482
22132	Safety Programs	Institutional Support Services	141,590
22201	Advancement & Grants	Institutional Support Services	276,234
22067	Collegewide Contingency	Collegewide Contingency	2,486,498

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED**

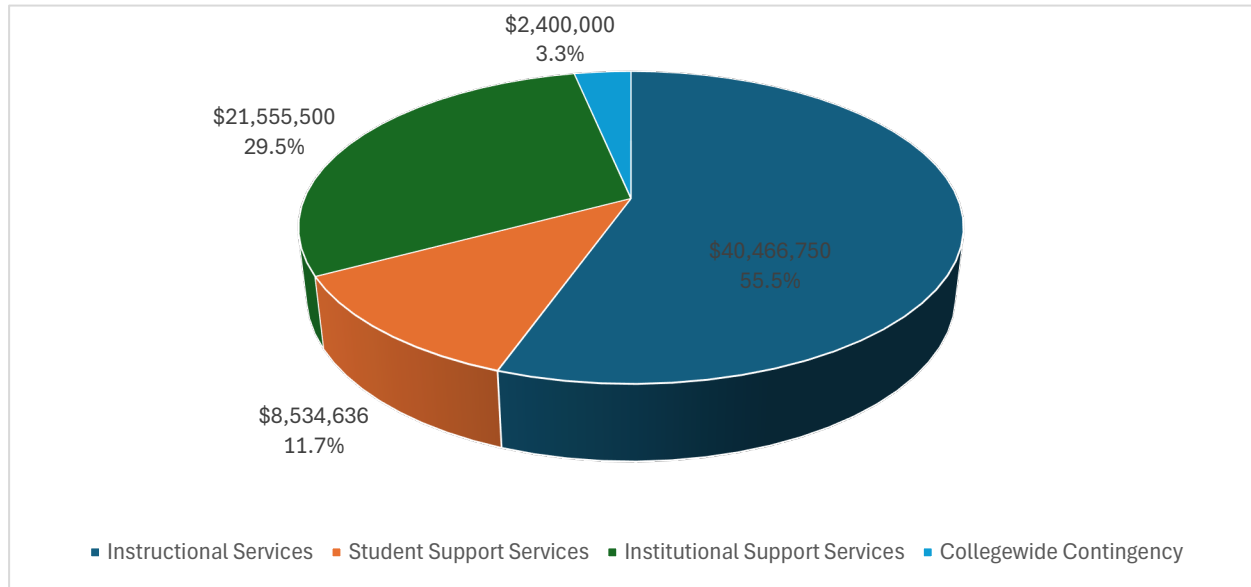
VENTURA COLLEGE

	2024-25 ADOPTION BUDGET *	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	29,518,707	32,533,448	30,616,808	42.0%
2000 MANAGEMENT SALARIES	2,827,427	2,987,111	2,957,227	4.1%
2000 CLASSIFIED SALARIES	10,931,297	11,210,341	12,032,237	16.5%
3000 EMPLOYEE BENEFITS	19,657,576	18,918,484	21,085,895	28.9%
SALARY & BENEFIT SUBTOTAL	62,935,007	65,649,384	66,692,168	91.4%
4000 SUPPLIES & MATERIALS	1,143,210	727,539	884,232	1.2%
5000 OPERATING EXP	3,017,340	2,446,280	2,925,481	4.0%
6000 CAPITAL OUTLAY	1,038,506	91,559	74,006	0.1%
7000 TRANSFERS	(19,000)	2,299,988	(19,000)	0.0%
7999 CONTINGENCY	4,525,000	-	2,400,000	3.3%
DIRECT EXPENDITURE SUBTOTAL	9,705,055	5,565,366	6,264,718	8.6%
TOTAL BUDGETED EXPENDITURES	72,640,062	71,214,750	72,956,886	100.0%



* Incorporates budget carryover.

Ventura College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget



Instructional Services	\$40,466,750	55.5%
Student Support Services	\$8,534,636	11.7%
Institutional Support Services	\$21,555,500	29.5%
Collegewide Contingency	\$2,400,000	3.3%
Total	\$72,956,886	100.0%

Org #	Description	Category	Adoption
30001	Agriculture General	Instructional Services	229,210
30021	Biology	Instructional Services	1,789,245
30030	Accounting	Instructional Services	246,555
30033	Business Management	Instructional Services	991,981
30037	Medical Technology	Instructional Services	203,490
30055	Computer Science	Instructional Services	185,802
30061	Continuing Education/Even	Instructional Services	64,258
30063	Kinesiology (PE)	Instructional Services	1,057,232
30064	EAC/Special Ed General (C	Instructional Services	418,422
30070	Engineering General	Instructional Services	233,733
30076	Diesel Technology	Instructional Services	231,994
30077	Automotive Technology	Instructional Services	872,370
30080	Drafting Technology	Instructional Services	208,425
30082	Welding & Cutting	Instructional Services	339,768
30083	Civil & Construction Mgnt	Instructional Services	154,822
30086	Industrial Mfg Technology	Instructional Services	126,689
30087	VC Vet Tech Program	Instructional Services	169,710
30091	Art	Instructional Services	773,938
30092	Ceramics	Instructional Services	208,640

Ventura College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

30094	Music	Instructional Services	623,287
30096	Technical Theater	Instructional Services	382,092
30097	Dramatic Arts/Theatre Art	Instructional Services	176,403
30098	Dance	Instructional Services	171,241
30099	Photography	Instructional Services	170,343
30110	Foreign Language General	Instructional Services	522,552
30120	Nursing	Instructional Services	2,367,030
30125	Emergency Medical Service	Instructional Services	549,037
30135	Child Development (Instru	Instructional Services	647,690
30160	English	Instructional Services	2,461,520
30161	ESLENGM	Instructional Services	272,067
30162	Communication Studies	Instructional Services	619,087
30163	Philosophy	Instructional Services	357,280
30170	Math	Instructional Services	2,409,739
30180	Physical Science General	Instructional Services	130,125
30182	Physics	Instructional Services	584,122
30183	Chemistry	Instructional Services	1,403,065
30186	Water Science	Instructional Services	191,336
30190	Psychology	Instructional Services	517,765
30206	Criminal Justice	Instructional Services	312,739
30207	Basic Sheriff Academy	Instructional Services	33,010
30211	Anthropology	Instructional Services	338,157
30212	Economics	Instructional Services	573
30213	History	Instructional Services	515,456
30214	Geography	Instructional Services	212,868
30215	Political Science	Instructional Services	201,660
30216	Sociology	Instructional Services	671,455
30218	American Ethnic Studies	Instructional Services	220,425
30225	Athletics	Instructional Services	1,999,896
30240	Health Ed	Instructional Services	200,441
32016	Part Time Faculty Budget Pool	Instructional Services	12,668,005
32075	Loadbank Accrual	Instructional Services	30,000
30300	MESA	Student Support Services	139,131
31001	Admissions and Records (A	Student Support Services	1,483,463
31007	Career Center	Student Support Services	1,800
31008	Counseling	Student Support Services	2,533,525
31009	Financial Aid	Student Support Services	816,787
31011	International Stu/Stu Affairs	Student Support Services	129,475
31012	Learning Resources	Student Support Services	257,512
31013	Library	Student Support Services	1,260,620
31018	EOPS General Fund Match	Student Support Services	188,352
31019	Transfer Center	Student Support Services	3,568

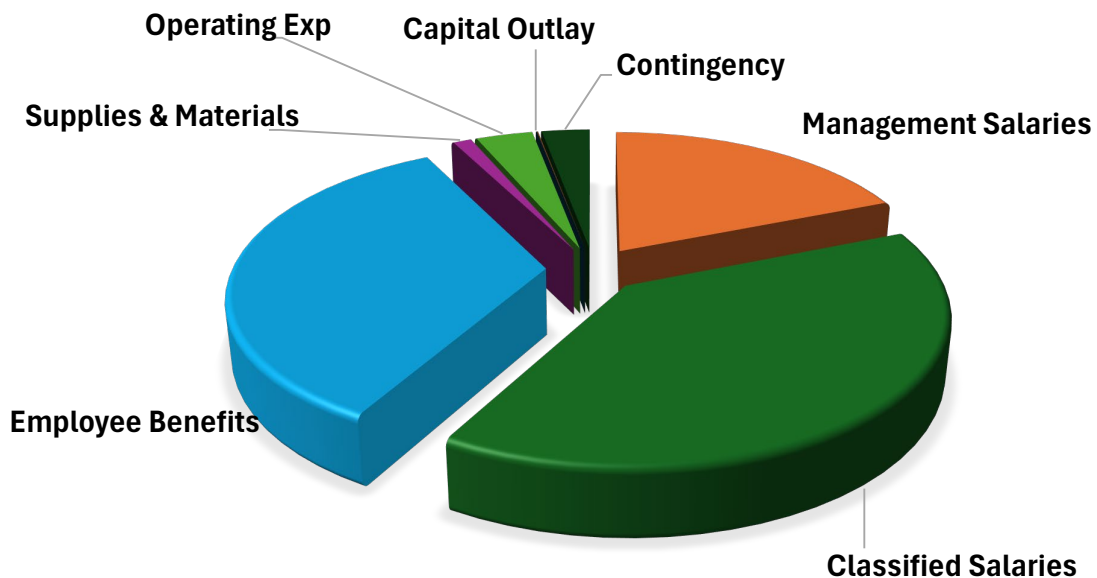
Ventura College
Fund 111 (by ORG code)
FY 2025-26 Adoption Budget

31020	Tutoring	Student Support Services	679,756
31024	College Outreach	Student Support Services	353,108
31029	Title IX Services	Student Support Services	23,602
32070	Student Business Office	Student Support Services	344,368
32081	Student Connect	Student Support Services	319,569
30228	Dean East Campus	Institutional Support Services	194,956
31015	East Campus	Institutional Support Services	391,324
31022	Articulation	Institutional Support Services	141,795
31023	Distance Education	Institutional Support Services	709,871
31199	Utilities	Institutional Support Services	177,500
32005	Information Technology Op	Institutional Support Services	1,503,504
32015	President Office	Institutional Support Services	688,058
32016	VP Academic Affairs/Studn	Institutional Support Services	987,132
32017	College Wide Services	Institutional Support Services	158,367
32017	Retiree Health Benefits	Institutional Support Services	2,510,790
32018	Dean, Institutional Equit	Institutional Support Services	1,180,249
32030	Dean of LEAP	Institutional Support Services	192,199
32031	Dean Career Education II	Institutional Support Services	421,374
32032	Student Activities and Se	Institutional Support Services	157,348
32033	Dean Liberal Arts/Lrng Re	Institutional Support Services	575,675
32034	Dean Physical Ed Office	Institutional Support Services	591,389
32035	Dean Soc Sci/Humanities O	Institutional Support Services	551,200
32036	Dean of Student Services	Institutional Support Services	267,968
32037	Dean Career Education I	Institutional Support Services	387,264
32038	Dean Math/Science Office	Institutional Support Services	496,206
32039	Dean of Student Life	Institutional Support Services	30,355
32040	VP Student Affairs	Institutional Support Services	507,158
32051	Business Services	Institutional Support Services	545,984
32060	Public Information Office	Institutional Support Services	639,950
32062	Staff Media Resource Cent	Institutional Support Services	14,713
32064	President Assigned Releas	Institutional Support Services	23,596
32065	Academic Senate/A.S. Rele	Institutional Support Services	104,047
32066	Vice President's Office	Institutional Support Services	960,155
32068	Maintenance & Operations	Institutional Support Services	5,478,657
32076	Copy Center	Institutional Support Services	350,000
32080	Accreditation	Institutional Support Services	50,000
32082	College Logistics	Institutional Support Services	529,533
32083	Classified Senate	Institutional Support Services	3,000
32132	Safety Programs	Institutional Support Services	16,500
35025	Campus Event Accessibility Services	Institutional Support Services	11,952
35032	VC Emergency Activities	Institutional Support Services	5,731
32017	Collegewide Contingency	Collegewide Contingency	2,400,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2024-25 ADOPTION BUDGET *	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	3,364,764	3,148,890	3,339,664	19.0%
2000 CLASSIFIED SALARIES	6,798,506	6,599,555	6,917,403	39.3%
3000 EMPLOYEE BENEFITS	6,019,923	5,574,387	6,034,894	34.3%
SALARY & BENEFIT SUBTOTAL	16,183,193	15,322,832	16,291,960	92.5%
4000 SUPPLIES & MATERIALS	182,250	88,895	197,250	1.1%
5000 OPERATING EXP	560,915	578,618	610,315	3.5%
6000 CAPITAL OUTLAY	-	6,731	5,500	0.0%
7000 TRANSFERS	(9,000)	1,065,559	(9,000)	-0.1%
7999 CONTINGENCY	486,681	-	515,047	2.9%
DIRECT EXPENDITURE SUBTOTAL	1,220,846	1,739,803	1,319,112	7.5%
TOTAL BUDGETED EXPENDITURES	17,404,039	17,062,635	17,611,072	100.0%



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	89,244	(1,115,241)	132,328	1.1%
2000 BOARD, COMMISSIONERS, OTHER	164,276	148,343	160,975	1.3%
3000 BENEFITS	208,889	211,710	247,224	2.0%
SALARY & BENEFIT SUBTOTAL	462,408	(755,188)	540,528	4.4%
4000 SUPPLIES & MATERIALS	56,756	43,794	54,473	0.4%
5000 OPERATING EXP	7,029,615	7,599,834	8,057,258 ^[1]	65.0%
6000 CAPITAL OUTLAY	70,000	52,151	70,000	0.6%
7000 TRANSFERS	3,529,415	3,445,894	3,572,043 ^[2]	28.8%
7999 CONTINGENCY	200,000	-	92,500	0.7%
DIRECT EXPENDITURE SUBTOTAL	10,885,785	11,141,673	11,846,274	95.6%
TOTAL EXPENDITURES	11,348,193	10,386,485	12,386,802	100.0%

[1] Operating Exp includes:

Districtwide Software Systems	1,964,008
Insurance Premiums	1,953,000
Legal	1,300,000
Districtwide IT Infrastructure	590,900
Bank, Credit Card Charges	283,400
Audits	185,800
Bad Debt Exp-Uncollected Enroll Fee	175,000
Health Insurance Broker	168,000
Management Consulting	152,000
Districtwide Memberships	150,000
Parking Online Admin	138,000
Board of Trustees Operations	131,350
D/W Marketing Campaign	112,000
Collective Bargaining Costs	100,000
Online Transcript Admin	100,000
Unemployment Insurance	100,000
Recruitment-Advertising (HR)	100,000
Facilities Planning	52,000
Exec Management Search Costs	50,000
District-wide Staff Development	49,800
1098T Reg Fee Rptg (Fed require)	40,100
Employment related services	33,500
Personnel Commissioners	30,800
Compliance	30,500
Collection Fees (COTOP)	30,000
Workers Comp State Fee	17,500
Durley Dr. Property Maintenance	11,700
Board Room Broadcasting	6,000
Classified Staff Development	1,900
Total	\$ 8,057,258

[2] Transfers in/out includes:

Campus Police Services	2,700,000
College Work Study Match	331,043
New Info Tech & Equip	250,000
Scheduled Maintenance	150,000
Info Technology Equip	50,000
Classified Leadership	36,000
Academic Senate	30,000
Self Insurance	25,000
Total	\$ 3,572,043

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2024-25 ADOPTION BUDGET	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET
80099	SEIU Release Time	152,976	158,055	157,416
82011	Personnel Commissioners	71,663	79,003	92,809
82100	Board Election	150,000	149,639	-
82101	Board of Trustees Operations	306,288	289,743	341,174
82103	Legal	775,000	1,419,499	1,300,000
82104	Districtwide Memberships	150,000	180,586	150,000
82106	Police Services	2,700,000	2,702,340	2,700,000
82111	Audits	150,560	143,290	185,800
82112	Bank, Credit Card Charges	239,740	292,442	283,400
82114	College Work Study Match	305,666	221,329	338,295
82116	Unemployment Insurance	90,000	86,596	100,000
82119	Management Consulting	100,000	131,000	152,000
82122	1098T Reg Fee Rptg (Fed require)	40,000	45,988	40,100
82125	Classified Tuition Reimbursement	500	690	800
82127	H&W Employee Contribution Balancing	15,000	8,055	15,000
82128	Workers Comp State Fee	32,000	52,577	17,500
82129	Online Transcript Admin	100,000	92,849	100,000
82131	Insurance Premiums	1,591,421	1,532,482	1,953,000
82133	Self Insurance Coverage	25,000	25,000	25,000
82134	Health Insurance Broker	168,000	168,000	168,000
82137	Parking Online Admin	138,000	133,155	138,000
82138	Classified Staff Development	6,600	6,391	5,900
82141	Durley Dr. Property Maintenance	15,000	5,300	11,700
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	70,000	51,000	52,000
82149	Exec Management Search Costs	62,500	17,213	50,000
82154	Academic Diversity Facilitators	60,000	83,623	60,000
82155	Employment related services	34,000	41,226	34,000
82156	Recruitment-Advertising (HR)	75,000	85,467	100,000
82159	District-wide Staff Development	50,000	16,705	90,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	100,000	-	100,000
82166	Board Room Broadcasting	6,000	5,951	6,000
82170	Collection Fees (COTOP)	17,000	22,594	30,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	Districtwide Software Systems	1,911,465	2,015,552	1,984,008
82179	Compensated Absence Accrual	-	(1,223,386)	-
82180	Bad Debt Exp-Uncollected Enroll Fee	175,000	114,672	175,000
82181	Contingency	200,000	-	92,500
82188	Info Technology Equipment	40,000	40,000	50,000
82199	Classified Leadership Institute	36,000	36,000	36,000
82200	Districtwide IT Security	-	-	-
82201	Districtwide IT Infrastructure	607,814	667,211	640,900
82203	Compliance	-	-	30,500
87313	D/W Marketing Campaign	150,000	58,647	150,000
	TOTAL EXPENDITURES	11,348,193	10,386,485	12,386,802

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET
GAS	287,000	295,393	300,000
WATER/SEWER	804,000	977,063	1,025,000
ELECTRICITY	4,317,000	3,909,440	4,300,000
TELEPHONE/TECH	72,000	64,963	75,000
DIRECT EXPENDITURE SUBTOTAL	5,480,000	5,246,859	5,700,000
TOTAL EXPENDITURES	5,480,000	5,246,859	5,700,000

INFRASTRUCTURE

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL EXPENDITURES	2025-26 ADOPTION BUDGET
7000 TRANSFERS	-	18,561,890	-
DIRECT EXPENDITURE SUBTOTAL	-	18,561,890	-
TOTAL EXPENDITURES	-	18,561,890	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND - UNRESTRICTED

FUND BALANCES

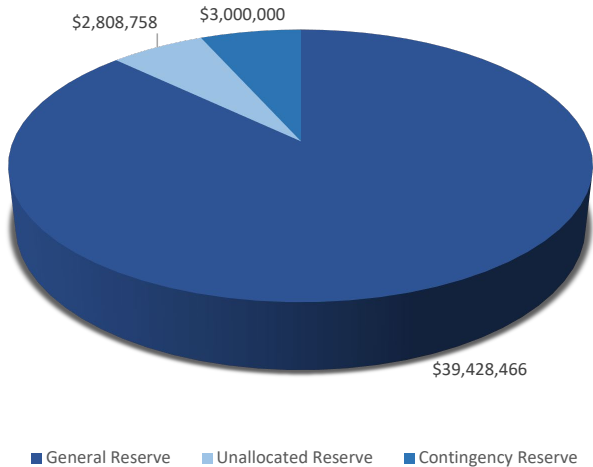
	6/30/2024 ACTUALS	6/30/2025 ACTUALS	6/30/2026 BUDGETED
Board Designated ^[a]			
General Reserve ^[b]	38,038,660	39,765,056	39,428,466
Oxnard College PACE/ESL Expansion	500,000	-	-
Budget Carryover	4,251,842	4,340,207	-
Contingency Reserve ^[c]	3,000,000	3,000,000	3,000,000
Unallocated	7,782,312	2,472,166	2,808,758
Total Fund 111 Total Reserves	53,572,814	49,577,429	45,237,224
Other Designated Fund Balances:			
Fund 113 - Infrastructure Model	24,857,184	31,626,113	25,362,908
Fund 114 - Designated Programs	15,613,547	14,342,075	11,010,526
Grand Total - General Fund Unrestricted	94,043,545	95,545,617	81,610,658

[a] Designated reserves address economic uncertainty and one-time expenditure needs.

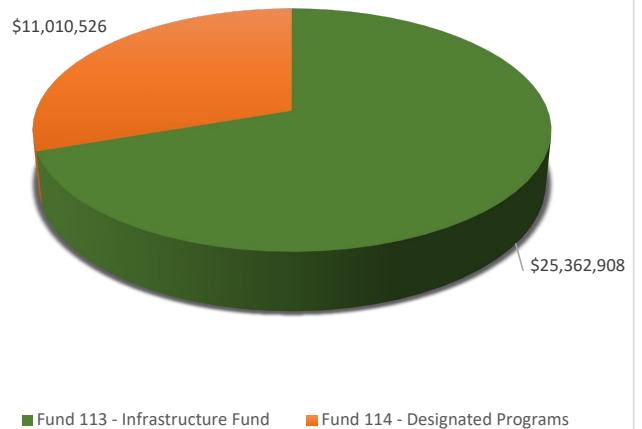
[b] BP 6305 designates a General Reserve representing two months of total unrestricted general fund expenditures.

[c] BP 6305 designates a minimum Contingency Reserve of \$3 million.

Unrestricted General Fund Reserves



Other Designated Fund Balances



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2025-2026 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 113) DESIGNATED INFRASTRUCTURE

Fund 113 – Unrestricted General Fund (Designated Infrastructure)

An infrastructure funding plan and allocation model was approved by the board in March, 2012 to help address ongoing structural deficits and the total cost of ownership (TCO) in infrastructure categories. As specified in the annually reviewed infrastructure funding plan, resources are reallocated annually from the unrestricted general fund and may accumulate in Fund 113 from year to year to address infrastructure needs. The intent of this designated fund is to provide foundational resources to address the district's deficits in areas such as scheduled maintenance and capital furniture (e.g., for classroom, faculty and administration), library materials and databases, instructional and non-instructional equipment, technology refresh and replacement (hardware and software), and so forth. Planning for and providing items in these categories are central to the core mission of the district and each college and enable the institutions to update essential products and services on a short-term, mid-range and long-term basis. Further, addressing the total cost of ownership is prudent business practice and a requirement of accreditation. The amount of annual funding is determined through the Infrastructure Funding Formula. Funds will be budgeted to expend in the year following the year in which the revenue is earned.

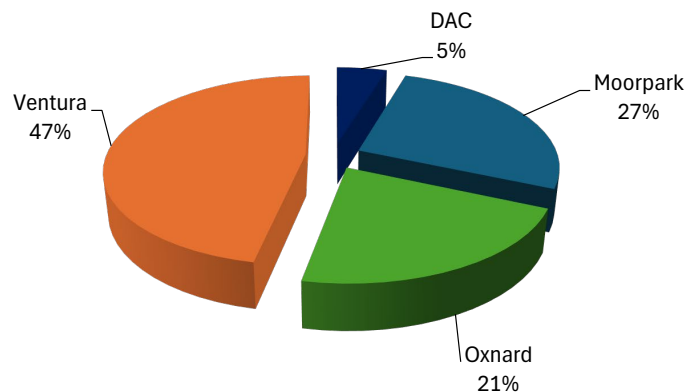
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL	2025-26 ADOPTON BUDGET
8000 REVENUES ^[a]	<u>7,091,500</u>	<u>18,561,890</u>	<u>6,500,000</u>
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	<u>-</u>	<u>-</u>	<u>-</u>
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	1,207,500	461,485	1,140,407
5000 OTHER OPERATING EXP	713,000	753,820	1,366,593
6000 CAPITAL OUTLAY	2,251,000	1,587,152	3,166,205
7000 OTHER OUTGO	<u>2,300,000</u>	<u>8,991,000</u>	<u>7,090,000</u>
TOTAL EXPENDITURES	<u>6,471,500</u>	<u>11,793,457</u>	<u>12,763,205</u>
Net Change Fund Balance			(6,263,205)
Beginning Fund Balance			31,626,113
Ending Fund Balance			25,362,908

Expenditure Budget by Site



^[a] Per the Infrastructure Funding Model, budgeted revenue includes state mandated block grants, interest income, and local portion of enrollment fees. Revenue is not available for expenditures until the year after it is earned.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE
FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	3,492,416	-	378,000	3,114,416
15221	MC	Library Materials & Databases	845,105	-	275,000	570,105
15222	MC	Inst & Non Inst Equip	2,408,869	-	400,000	2,008,869
15223	MC	Tech Hardware & Software	4,332,820	-	2,150,000	2,182,820
15224	MC	Other	576,657	-	210,000	366,657
		SUBTOTAL MOORPARK	11,655,867	-	3,413,000	8,242,867
25220	OC	Sch Maint & Capital Furniture	3,542,346	-	1,438,500	2,103,846
25221	OC	Library Materials & Databases	338,268	-	90,000	248,268
25222	OC	Inst & Non Inst Equip	756,669	-	678,551	78,118
25223	OC	Tech Hardware & Software	2,713,407	-	518,000	2,195,407
25224	OC	Other	1,034,917	-	36,000	998,917
		SUBTOTAL OXNARD	8,385,607	-	2,761,051	5,624,556
35220	VC	Sch Maint & Capital Furniture	5,268,043	-	3,905,000	1,363,043
35221	VC	Library Materials & Databases	571,303	-	150,000	421,303
35222	VC	Inst & Non Inst Equip	1,099,908	-	610,000	489,908
35223	VC	Tech Hardware & Software	3,319,905	-	1,265,000	2,054,905
35224	VC	Other	716,326	-	50,000	666,326
		SUBTOTAL VENTURA	10,975,485	-	5,980,000	4,995,485
75224	DAC	Other	609,154	-	609,154	-
		SUBTOTAL DAC	609,154	-	609,154	-
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			31,626,113	6,500,000	12,763,205	25,362,908

[a] Per the Infrastructure Funding Model, budgeted revenue includes state mandated block grants, interest income, and local portion of enrollment fees. Revenue is not available for expenditures until the year after it is earned.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

**GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED**

Fund 114 – Unrestricted General Fund (Designated)

Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center. It also includes funds for other college-initiated activities intended to extend beyond a single fiscal year. While most organization codes in Fund 114 are for self-sustaining programs, some are used to record Board-approved “use of reserves.” This sub-fund is reported to the State as a part of the General Fund–Unrestricted. General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs such as those programs accounted for in this fund. Notably, such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations, or user fees. Sub-fund 114 is reported to the State as a part of the unrestricted general fund.

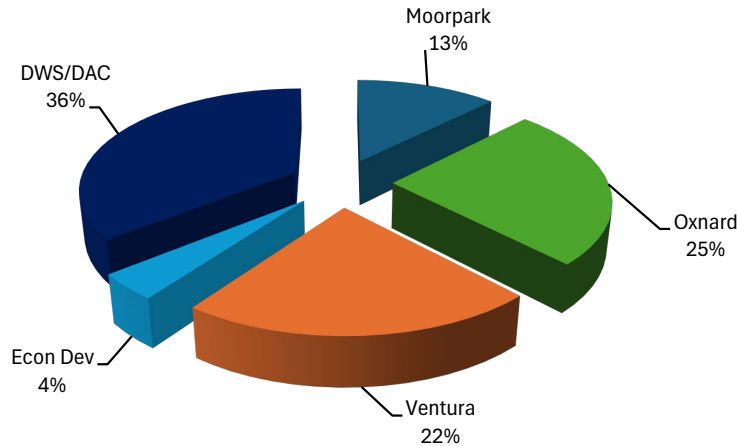
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		2024-25 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
8000	REVENUES	<u>2,795,885</u>	<u>3,193,151</u>	<u>2,289,025</u>
1000	ACADEMIC SALARIES	371,000	235,455	313,960
2000	CLASSIFIED & OTHER SALARIES	1,234,512	1,161,575	1,113,293
3000	EMPLOYEE BENEFITS	<u>728,173</u>	<u>695,544</u>	<u>727,602</u>
	SALARY & BENEFIT SUBTOTAL	2,333,685	2,092,573	2,154,855
4000	SUPPLIES & MATERIALS	415,266	253,657	424,960
5000	OTHER OPERATING EXP	1,821,535	1,227,211	1,738,765
6000	CAPITAL OUTLAY	684,798	266,936	272,575
7000	OTHER OUTGO	<u>1,272,308</u>	<u>447,431</u>	<u>1,029,419</u>
	TOTAL EXPENDITURES	<u>6,527,592</u>	<u>4,287,809</u>	<u>5,620,574</u>

Net Change Fund Balance	(3,331,549)
Beginning Fund Balance	14,342,075
Ending Fund Balance	11,010,526

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	2,607	-	1,100	1,507
10162	MC	Speech, Debate	639	-	450	189
12601	MC	Basic Needs Center	41,838	-	25,000	16,838
12910	MC	MC Fuego	15,260	-	15,260	-
12911	MC	Photovoltaic & Renewable Energy	4,939	-	4,939	-
14225	MC	MC Performing Arts Center	1,442	-	1,442	-
15002	MC	Civic Center	195,467	75,000	93,705	176,762
15004	MC	Indirect Cost Recovery	1,259,580	34,000	117,175	1,176,404
15024	MC	Proctoring/Testing Fees	10,035	-	4,500	5,535
15026	MC	Bookstore Lease	1,343,149	75,000	61,060	1,357,090
15032	MC	MC Emergency Activities	80,435	-	62,984	17,451
1512x	MC	Community Services	9,275	-	8,985	290
15200	MC	International Students	423,436	315,000	304,609	433,827
15202	MC	Baccalaureate Degree Program	29,148	30,000	-	59,148
SUBTOTAL MOORPARK PROGRAMS			3,417,248	529,000	701,208	3,245,040
22072	OC	PACE/ESL Expansion	218,151	-	218,151	-
22073	OC	Foundation support	69,513	-	-	69,513
22147	OC	CSSC County Lease	645,448	-	-	645,448
24461	OC	Auto Body	2,863	-	2,683	180
24510	OC	Dental Hygiene	301,568	45,000	40,387	306,182
24565	OC	EMT Skills Testing	13,465	-	12,960	505
24567	OC	State Fire Training	37,161	15,000	23,150	29,011
25002	OC	Civic Center	432,636	133,600	290,669	275,567
25004	OC	Indirect Cost Recovery	1,089,023	-	716,869	372,154
25010	OC	Leases	464,777	64,600	-	529,377
25023	OC	College Improvement Fund	38,694	10,000	9,000	39,694
25024	OC	Proctoring/Testing Fees	7,909	-	-	7,909
25026	OC	Bookstore Lease	72,911	30,000	-	102,911
25031	OC	Contingency	153,667	-	13,000	140,667
25032	OC	OC Emergency Activities	59,076	-	27,500	31,576
25200	OC	International Students	24,251	55,000	59,886	19,365
25201	OC	CC Foundation Smog Ref & Tech	11,615	12,000	12,000	11,615
SUBTOTAL OXNARD PROGRAMS			3,642,730	365,200	1,426,255	2,581,675

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
32060	VC	Marketing	12,586	-	12,586	-
32065	VC	Academic Senate	308	-	308	-
35002	VC	Civic Center	712,190	296,000	362,713	645,477
35004	VC	Indirect Cost Recovery	1,938,646	100,000	154,242	1,884,404
35009	VC	High School Leases	45,318	25,845	25,000	46,163
3501x	VC	Leases	150,307	60,000	58,379	151,928
35024	VC	Testing Fees	21,000	4,000	5,000	20,000
35026	VC	Bookstore Lease	518,973	60,000	300,300	278,673
35032	VC	VC Emergency Activities	29,783	-	15,000	14,783
35200	VC	International Students	551,150	200,000	226,121	525,029
37575	VC	Nursing Cohort Partnership	-	90,000	90,000	-
SUBTOTAL VENTURA PROGRAMS			3,980,261	835,845	1,249,650	3,566,457
53001	EWD	District Economic Development Office	216,780	-	216,780	-
54080	EWD	P&G Contract Training	-	13,830	13,830	-
SUBTOTAL ECON DEV PROGRAMS			216,780	13,830	230,610	-
72067	DAC	District Office Building	369,441	217,650	361,789	225,302
75004	DAC	Indirect Cost Recovery	1,110,777	300,000	408,603	1,002,174
SUBTOTAL DAC PROGRAMS			1,480,218	517,650	770,392	1,227,476
82108	DWS	Lease Revenue	29,697	-	-	29,697
82119	DWS	Management Consulting	39,837	-	39,837	-
82123	DWS	Remote Registration	32,594	-	32,594	-
82130	DWS	Emergency Preparedness	371,245	-	311,000	60,245
82139	DWS	Student Print Services	271,717	20,000	20,000	271,717
82147	DWS	Bond Consultant	103,060	-	103,060	-
82166	DWS	Board Room Broadcasting	38,220	-	10,000	28,220
82186	DWS	Energy Efficiency	102,738	7,500	110,238	-
85032	DWS	D/W Emergency Activities	459,177	-	459,177	-
87313	DWS	D/W Marketing Campaign	156,555	-	156,555	-
SUBTOTAL DISTRICTWIDE PROGRAMS			1,604,839	27,500	1,242,460	389,879
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			14,342,075	2,289,025	5,620,574	11,010,526

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2025-2026 ADOPTION BUDGET

GENERAL FUND – RESTRICTED (FUND 12X)

Fund 12x – Restricted General Fund

The restricted general fund accounts for revenues and expenditures that are used to support educational programs and services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. Restricted monies are generally from an external source that requires the funds be used for specific purposes. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in grant agreements and are subject to audit by grantor agencies. Fund 12x is reported to the State as a component of the Total General Fund. Major programs accounted for in various sub-funds of Fund 12x 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.

Each categorical program must balance its expenditures with expected revenues. The FY 2025-26 Adoption Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year's Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs have been accorded in past years, given that the definitive allocations for most student services programs are finalized only 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. Budget adjustments for categorical programs are made once funds are allocated to the District. These budgets are updated throughout the year, as entitlements and apportionments are revised and approved by the granting agencies. Notably, 100% of carryforward funds are budgeted in the Tentative and Adopted Budgets.

Fund 12x is comprised of the following sub-funds:

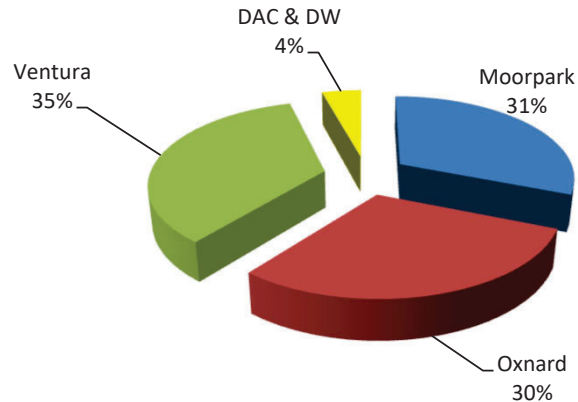
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL ACTIVITY	2025-26 ADOPTION BUDGET
8000 REVENUES	<u>117,685,066</u>	<u>75,243,572</u>	<u>109,827,469</u>
1000 ACADEMIC SALARIES	14,877,088	10,047,779	15,881,089
2000 CLASSIFIED & OTHER SALARIES	30,038,407	18,912,145	28,311,875
3000 EMPLOYEE BENEFITS	<u>15,969,627</u>	<u>11,227,944</u>	<u>15,973,882</u>
SALARY & BENEFIT SUBTOTAL	60,885,122	40,187,868	60,166,846
4000 SUPPLIES & MATERIALS	12,260,877	6,066,809	10,535,361
5000 OTHER OPERATING EXP	18,670,223	5,445,549	14,640,411
6000 CAPITAL OUTLAY	6,201,904	3,916,715	4,809,473
7000 OTHER OUTGO	<u>21,804,795</u>	<u>19,826,454</u>	<u>21,017,891</u>
TOTAL EXPENDITURES	<u>119,822,921</u>	<u>75,443,395</u>	<u>111,169,981</u>
Net Change Fund Balance			(1,342,512)
Beginning Fund Balance			6,699,157
Ending Fund Balance			5,356,645

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	17,502,091	14,437,892	18,494,006	980,105	51,414,093
125	OTHER STATE GRANTS	12,562,365	11,555,514	13,890,380	3,562,847	41,571,107
126	FEDERAL GRANTS	1,676,069	4,956,595	4,051,621	-	10,684,285
128x	RESTRICTED LOTTERY & IELM	1,926,220	1,137,609	1,694,725	-	4,758,554
129	OTHER RESTRICTED FUNDS	797,625	995,075	765,812	183,430	2,741,942
TOTAL GENERAL FUND RESTRICTED		34,464,370	33,082,685	38,896,544	4,726,382	111,169,981

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES
FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x68x1	CARE Prior Year(s)	43,837	163,011	389,869	-	596,717
x6831	CARE 2025-26	142,108	429,968	181,391	-	753,467
various	DSPS Prior Year(s)	1,037,687	513,006	1,274,355	-	2,825,048
x6832	DSPS 2025-26	1,599,557	1,242,300	1,559,887	-	4,401,744
x6823	EOPS Prior Year(s)	481,040	222,047	572,643	-	1,275,731
x6833	EOPS 2025-26	1,113,371	1,688,898	1,323,520	-	4,125,789
x6038	TANF 2025-26	38,131	50,130	46,177	-	134,438
x6411	Student Financial Aid Admin Prior Year(s)	59,819	48,410	133,422	-	241,651
x6412	Student Financial Aid Admin 2025-26	495,937	355,380	516,356	-	1,367,673
x6520	Student Equity & Achievement Prior Year(s)	2,353,189	950,074	1,153,028	-	4,456,292
x6521	Student Equity & Achievement 2025-26	3,698,769	2,623,264	3,615,551	-	9,937,584
x6615	Guided Pathways Prior Year(s)	6,393	70,709	270,700	-	347,802
x7010	Perkins Title I Part C 2025-26	550,058	293,153	453,008	-	1,296,219
x734x	CalWORKS Prior Year(s)	61,025	44,229	357,438	-	462,692
x7346	CalWORKS 2025-26	226,483	326,908	293,825	-	847,216
x750x	Strong Workforce Local Prior Year(s)	1,350,940	877,189	1,366,615	-	3,594,745
x7510	Strong Workforce Local 2025-26	1,197,926	633,405	1,053,904	-	2,885,235
x760x	Strong Workforce Regional Prior Year(s)	873,660	781,866	624,583	348,333	2,628,443
x812x	Veteran Resource Center Prior Year(s)	124,666	101,481	19,978	-	246,124
x8124	Veteran Resource Center 2025-26	71,913	69,118	99,861	-	240,892
x843x	Dreamer Resource Prior Year(s)	186,803	156,073	48,580	-	391,455
x8435	Dreamer Resource 2025-26	97,521	74,690	89,160	-	261,371
x844x	Basic Needs Center Prior Year(s)	140,893	891,972	175,121	-	1,207,987
x8444	Basic Needs Center 2025-26	353,187	291,118	341,590	-	985,895
x8453	Mental Health Services Support Prior Year(s)	26,469	368,574	241,145	-	636,187
x8454	Mental Health Services Support 2025-26	269,629	205,404	250,227	-	725,260
x859x	NextUp Prior Year(s)	448,043	653,134	2,007,878	-	3,109,054
x8593	NextUp 2025-26	416,130	282,916	-	-	699,046
x8720	Financial Aid Technology 2025-26	36,908	29,464	34,194	-	100,566
8614x	Equal Employment Opportunity Prior Year(s)	-	-	-	151,132	151,132
86144	Equal Employment Opportunity 2025-26	-	-	-	130,137	130,137
8605x	Technology Data Security Prior Year(s)	-	-	-	175,502	175,502
86052	Technology and Data Security 2025-26	-	-	-	175,000	175,000
TOTAL STATE CATEGORICAL FUNDS		17,502,091	14,437,892	18,494,006	980,105	51,414,093

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x2138	Classified Professional Development Funds*	-	8,743	23,157	7,508	39,408
x6076	CA College Promise*	843,102	128,001	-	-	971,103
x6077	CA College Promise 2025-26	2,365,835	202,675	657,476	-	3,225,986
x6240	Program Pathway Mapper*	60,000	-	60,000	-	120,000
x6325	Student Success Completion Grant*	1,298	-	182,595	-	183,893
x6326	Student Success Completion Grant 2025-26	3,333,381	3,684,553	4,207,388	-	11,225,322
x6400	Seamless Transfer of Ethnic Studies*	13,126	42,598	7,178	-	62,902
x6410	Cal LAW*	-	72,301	29,514	-	101,815
x6916	SFAA One Time Funds*	54,043	31,266	7,100	-	92,408
x7058	Foster & Kinship Care Education 2025-26	-	81,290	111,729	-	193,019
x7x9x	MESA*	404,992	886,351	878,465	-	2,169,808
x72xx	MESA 2025-26	280,000	280,000	280,000	-	840,000
x7567	Nursing Enrollment & Retention Grant*	39,872	-	108,968	-	148,839
x7568	Nursing Enrollment & Retention Grant 2025-26	158,392	-	232,015	-	390,407
x7726	Institutional Effectiveness Partnership Initiative*	200,000	141,256	-	-	341,256
x7821	Common Course Numbering*	913,043	900,014	902,477	-	2,715,533
x7902	COVID-19 Recovery Block Grant*	1,372,145	594,427	1,651,940	2,885,532	6,504,044
x813x	Retention & Enrollment Outreach*	110,121	178,306	1,100,256	-	1,388,682
x841x	Culturally Responsive Pedagogy & Practices*	46,032	-	65,701	-	111,732
x846x	Basic Needs Services Support (All Phases)*	600,235	505,036	224,195	-	1,329,466
x847x	LGBTQ+*	188,148	123,709	193,214	-	505,072
various	Reg Collaboration and Coord Grant*	126,908	140,396	105,456	214,824	587,583
x8580	College and Career Access Pathways*	25,075	1,017	2,387	-	28,479
x8610	Regional Equity Recovery Partnership*	49,406	4,183	77,168	-	130,758
x878x	Zero-Textbook Cost Program (All Phases)*	507,004	377,667	607,730	-	1,492,401
x8790	Equitable Placement, Support & Completion*	-	487,697	203,825	-	691,522
x8820	Student Transfer Achievement Reform (STAR)*	538,707	463,819	469,621	-	1,472,147
16055	CA Apprenticeship Grant - Biotechn.*	103,633	-	-	-	103,633
17715	A2Mend*	8,722	-	-	-	8,722
1842x	K-16 Regional Collaborative (All Cycles)*	219,146	-	101,831	-	320,977
27461	Child Developmt Center Expansion Grant	-	533,119	-	-	533,119
28185	Rising Scholars Network*	-	165,475	-	-	165,475
2690x	Homeless and Housing Insecurity Pgm (HHIP)*	-	1,472,342	-	-	1,472,342
28710	Fin. Aid & Basic Needs Community of Practice*	-	49,273	-	-	49,273
36710	Veterans Demonstration Project*	-	-	148,994	-	148,994
36901	Zero-Emission Vehicle Program (ZEV)*	-	-	100,000	-	100,000
38560	Rebuilding Nursing Infrastructure	-	-	1,150,000	-	1,150,000
53103	SCCRC Exec Director Supplemental	-	-	-	66,850	66,850
86002	Information Technology & Data Security*	-	-	-	371,650	371,650
86010	Organized Retail Theft Grant Pgm*	-	-	-	16,483	16,483

TOTAL OTHER STATE GRANTS	12,562,365	11,555,514	13,890,380	3,562,847	41,571,107
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* Includes awards/allocations from prior year(s).

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7058	Foster and Kinship Care Education 2025-26	-	40,135	52,200	-	92,335
x742x	CCAMPIS *	183,878	299,533	-	-	483,411
x8810	Workforce Innovation & Opportunity Act (WIOA)*	66,298	65,467	66,667	-	198,432
17620	Work to Learn Project*	13,013	-	-	-	13,013
1774x	Project Impacto - Years 3-5*	1,209,578	-	-	-	1,209,578
17621	Cybersecurity Protects Public Infrastructure*	203,301	-	-	-	203,301
27149	Proj. Accesso - Title V - Year 5*	-	150,546	-	-	150,546
2716x	Guided Pathways Years 1-4*	-	498,371	-	-	498,371
27165	Guided Pathways Year 5	-	996,397	-	-	996,397
2717x	Trio Student Support - Years 4-5*	-	188,724	-	-	188,724
2743x	Project Puentes Years 2-3*	-	714,504	-	-	714,504
27434	Project Puentes Year 4	-	600,000	-	-	600,000
27621	Faculty Professional Development Project*	-	251,029	-	-	251,029
27625	National Institute of Food and Agriculture (NIFA)	-	250,000	-	-	250,000
2815x	Proyecto Exito Years 4-5*	-	465,460	-	-	465,460
28173	Upward Bound Year 3*	-	138,828	-	-	138,828
28174	Upward Bound Year 4	-	297,600	-	-	297,600
3743x	Pipeline for Diverse Nutrition Years 1-3*	-	-	94,120	-	94,120
3744x	SAIL Years 3-4*	-	-	1,169,690	-	1,169,690
37445	SAIL Year 5	-	-	1,000,000	-	1,000,000
3746x	Project PORT Years 1-2*	-	-	1,038,943	-	1,038,943
37463	Project PORT Year 3	-	-	600,000	-	600,000
38057	Arthur Rupe Foundation FY 25-26	-	-	30,000	-	30,000
TOTAL FEDERAL GRANTS		1,676,069	4,956,595	4,051,621	-	10,684,285

* Includes awards/allocations from prior year(s).

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,295,220	376,749	1,694,725	-	3,366,694
VAR	Restricted Lottery 2025-26	-	-	-	-	-
TOTAL RESTRICTED LOTTERY		1,295,220	376,749	1,694,725	-	3,366,694

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	631,000	760,860	-	-	1,391,860
TOTAL IELM		631,000	760,860	-	-	1,391,860

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	16,274	7,693	20,611	-	44,577
x6006	Work Study	392,177	378,672	420,201	-	1,191,050
x6701	Mental Health Peer Wellness Center Services	389,174	214,055	250,000	-	853,229
28161	Homeless Housing Assistance & Prevention	-	219,527	-	-	219,527
28162	Metallica Scholars Initiative	-	25,000	-	-	25,000
28163	Community Youth Leadership Program	-	150,129	-	-	150,129
36720	Access to Housing and Economic Development	-	-	75,000	-	75,000
81009	Financial Aid Administrative Allowance	-	-	-	183,430	183,430
TOTAL OTHER RESTRICTED FUNDS		797,625	995,075	765,812	183,430	2,741,942

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

PARKING SERVICES FUND (FUND 124)

Fund 124 – Parking Services Fund

The Parking Services Fund has been established for the receipt and accounting of parking revenues (fees and fines) and expenditures associated with parking—including safety, transportation and District police services. Education Code Section 76360 authorizes community college districts to assess a parking fee through a daily parking fee or semester permits.

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The FY26 Adoption Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Adoption Budget includes \$1,065,000 in projected revenues from parking fees and traffic fines as well as \$2,700,000 from the General Fund-Unrestricted (Districtwide Services) towards the cost of providing police services at all sites.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
BEGINNING FUND BALANCE	72,505	503,489	153,487	150,186	225,992	653,675
REVENUES						
Parking Fees - Permits	292,929	340,000	96,699	70,000	389,628	410,000
Parking Fees - Permits CCPG	188,562	190,000			188,562	190,000
Parking Fees - Daily/Coin	175,997	175,000			175,997	175,000
Parking and Traffic Fines	121,809	100,000			121,809	100,000
Other Local Revenues/Fees	170,853	190,000			170,853	190,000
TOTAL REVENUES	950,150	995,000	96,699	70,000	1,046,849	1,065,000
EXPENDITURES						
Classified & Other Salaries	1,962,228	2,114,747	-	-	1,962,228	2,114,747
Employee Benefits	817,967	1,142,279	-	-	817,967	1,142,279
Supplies and Materials	96,265	60,000	-	-	96,265	60,000
Operating Expenditures	321,124	334,550	-	-	321,124	334,550
TOTAL EXPENDITURES	3,197,585	3,651,576	-	-	3,197,585	3,651,576
OPERATING INCOME (LOSS)	(2,247,435)	(2,656,576)	96,699	70,000	(2,150,736)	(2,586,576)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	(121,581)	(110,000)	-	-	(121,581)	(110,000)
Transfers in / (out) [a]	2,700,000	2,700,000	-	-	2,700,000	2,700,000
Transfers in / (out) [b]	100,000	100,000	(100,000)	(100,000)	-	-
TOTAL NON OPERATING REV / (EXP)	2,678,419	2,690,000	(100,000)	(100,000)	2,578,419	2,590,000
NET CHANGE IN FUND BALANCE	430,984	33,424	(3,301)	(30,000)	427,683	3,424
ENDING FUND BALANCE	503,489	536,913	150,186	120,186	653,675	657,099

[a] Transfer from Districtwide Services.

[b] Transfer from Parking Lots to Campus Police to cover the purchase of new vehicles.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2025-2026 ADOPTION BUDGET

HEALTH SERVICES FUND (FUND 13X)

Fund 13x – Health Services Fund

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The student health fee assessment for the fall and spring semesters is \$27 and \$22 for summer. The 2012-13 State budget provided Districts with the option to receive a block grant as a replacement for the cumbersome filing of mandated claim reimbursements for various State mandates, including those associated with Student Health Centers. Since that time, the Student Health Centers have annually received a proportional share of the block grant. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2024-25 ACTUALS	2025-26 BUDGET	2024-25 ACTUALS	2025-26 BUDGET	2024-25 ACTUALS	2025-26 BUDGET	2024-25 ACTUALS	2025-26 BUDGET
BEGINNING FUND BALANCE	2,650,612	2,829,351	1,162,464	1,223,725	353,693	342,828	4,166,769	4,395,905
REVENUES								
State Mandated Costs-Block Grant	120,806	120,000	58,386	54,800	109,466	105,000	288,657	279,800
Other State Revenues	25,012	13,000	-	-	13,220	-	38,232	13,000
Student Health Fees	839,596	873,000	404,796	450,000	660,320	685,000	1,904,712	2,008,000
Other Student Charges	41,142	42,000	17,518	17,500	38,455	30,000	97,115	89,500
Other Income	3,740	3,500	4,377	4,100	13,265	13,000	21,383	20,600
TOTAL REVENUES	1,030,296	1,051,500	485,077	526,400	834,726	833,000	2,350,099	2,410,900
EXPENDITURES								
Academic Salaries	145,609	148,728	121,788	114,595	143,688	153,891	411,085	417,214
Classified & Other Salaries	323,722	333,341	109,842	112,903	283,513	304,236	717,076	750,479
Employee Benefits	271,814	283,662	123,998	123,247	315,227	324,848	711,040	731,756
Supplies & Materials	23,453	48,750	28,209	67,473	16,167	27,500	67,828	143,723
Operating Expenses	86,959	121,500	39,980	74,933	86,995	113,400	213,933	309,833
TOTAL EXPENDITURES	851,556	935,981	423,816	493,150	845,590	923,875	2,120,963	2,353,006
OPERATING INCOME (LOSS)	178,740	115,519	61,261	33,250	(10,865)	(90,875)	229,136	57,894
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL NON OPERATING REV / (EXP)	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	178,740	115,519	61,261	33,250	(10,865)	(90,875)	229,136	57,894
ENDING FUND BALANCE	2,829,351	2,944,871	1,223,725	1,256,975	342,828	251,953	4,395,905	4,453,799

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

SPECIAL REVENUE FUND (FUND 322)

CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

Fund 322 – Culinary Arts & Restaurant Management (CRM)

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.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SPECIAL REVENUE FUND
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
INSTRUCTIONAL LAB OUTLET
FUND 322

	OXNARD	
	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
BEGINNING BALANCE	628,515	609,224
REVENUES		
Food Sales	107,127	107,000
Catering Sales	2,600	3,000
TOTAL REVENUES	109,727	110,000
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	29,574	25,888
Supplies and Materials	86,701	81,800
Operating Expenditures	12,743	19,183
TOTAL EXPENDITURES	129,018	126,871
OPERATING INCOME (LOSS)	(19,291)	(16,871)
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	-	-
TOTAL NON OPERATING REV / (EXP)	-	-
NET CHANGE IN FUND BALANCE	(19,291)	(16,871)
ENDING FUND BALANCE	609,224	592,354

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

CHILD DEVELOPMENT FUND (FUND 33X)

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

Fund 33x – Child Development

The Child Development Fund is the fund designated to account for all revenues and expenditures from the operation of child care and development services at Moorpark College and Ventura College. In addition to fees for child development services, 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.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
CHILD DEVELOPMENT CENTER
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
BEGINNING FUND BALANCE	847,204	870,487	115,630	115,630	349,227	232,038	1,312,061	1,218,154
REVENUES								
Child Care Tax Bailout Apportionment	42,948	43,000	42,948	40,000	42,948	34,000	128,843	117,000
Child Care Fees	412,528	413,000	102,643	150,000	334,987	415,000	850,157	978,000
Child Care Fees-paid by others	(3,176)	-	102,256	200,000	-	-	99,080	200,000
Other Revenue	3,000	-	2,000	-	-	-	5,000	-
TOTAL REVENUES	455,300	456,000	249,846	390,000	377,934	449,000	1,083,080	1,295,000
EXPENDITURES								
Classified & Other Salaries	266,681	352,526	417,681	498,956	367,935	372,534	1,052,297	1,224,016
Employee Benefits	152,367	180,402	266,545	276,076	175,757	183,371	594,669	639,849
Supplies & Materials	3,547	5,000	1,914	20,650	5,109	7,400	10,569	33,050
Operating Expenses	9,422	10,600	3,872	7,500	3,324	5,150	16,618	23,250
TOTAL EXPENDITURES	432,017	548,528	690,012	803,182	552,124	568,455	1,674,153	1,920,165
OPERATING INCOME (LOSS)	23,283	(92,528)	(440,166)	(413,182)	(174,190)	(119,455)	(591,073)	(625,165)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	440,166	413,182	57,000	85,000	-	-
Transfers In / (Out)	-	-	440,166	413,182	57,000	85,000	497,166	498,182
TOTAL NON OPERATING REV/ (EXP)							497,166	498,182
NET CHANGE IN BALANCE	23,283	(92,528)	-	-	(117,190)	(34,455)	(93,907)	(126,983)
ENDING FUND BALANCE	870,487	777,959	115,630	115,630	232,038	197,582	1,218,154	1,091,172

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

SPECIAL REVENUE FUND (FUND 391)

ANIMAL CARE & TRAINING (ANCT)

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. The special revenues collected are used to pay for the cost of providing services that are not necessarily part of the educational program of the Colleges but enhance their ability to serve students.

Fund 391 – Animal Care & Training (ANCT)

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet or instructional lab component of the ANCT program. In addition to the revenue generated from private gifts and fundraising events and activities, the Zoo is also open to the public on weekends and regularly hosts K-12 field trips for a reasonable fee, thus ensuring it continues to be a self-sustaining enterprise.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
SPECIAL REVENUE FUND
ANIMAL CARE & TRAINING (ANCT)
INSTRUCTIONAL LAB OUTLET
FUND 391

	MOORPARK	
	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
BEGINNING BALANCE	<u>257,831</u>	<u>340,412</u>
REVENUES		
Fund Raising	367,999	370,000
Private Gifts/Contributions	36,568	37,000
Ticket & Event Sales	380,358	380,000
Other Local Income	35,771	-
TOTAL REVENUES	<u>820,696</u>	<u>787,000</u>
EXPENDITURES		
Classified Salaries	245,263	230,682
Employee Benefits	153,740	148,897
Supplies and Materials	31,838	41,500
Operating Expenditures	153,089	145,910
TOTAL EXPENDITURES	<u>583,930</u>	<u>566,989</u>
OPERATING INCOME (LOSS)	<u>236,766</u>	<u>220,011</u>
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	<u>(154,185)</u>	<u>(147,722)</u>
TOTAL NON OPERATING REV / (EXP)	<u>(154,185)</u>	<u>(147,722)</u>
NET CHANGE IN FUND BALANCE	<u>82,581</u>	<u>72,289</u>
ENDING FUND BALANCE	<u>340,412</u>	<u>412,701</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2025-2026 ADOPTION BUDGET

CAPITAL PROJECTS FUND (FUND 4XX)

Fund 4xx – Capital Projects

Fund 4xx 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.

Fund 4xx is comprised of the following sub-funds whose revenues and expenditures are either restricted or designated, as indicated below:

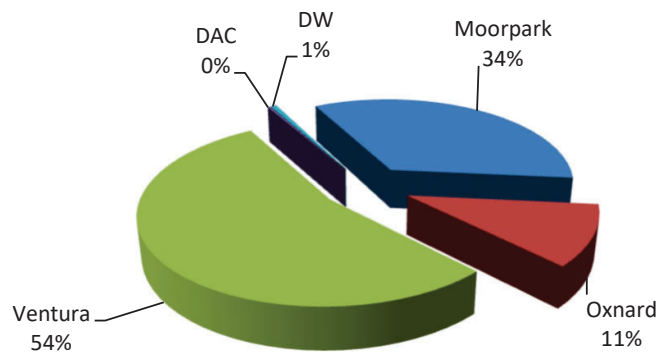
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2024-25 ADOPTION BUDGET	2024-25 ACTUAL ACTIVITY	2025-26 ADOPTION BUDGET
8000 REVENUES	<u>83,590,980</u>	<u>36,969,584</u>	<u>82,373,162</u>
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	482	-
3000 EMPLOYEE BENEFITS	<u>-</u>	<u>37</u>	<u>-</u>
SALARY & BENEFIT SUBTOTAL	-	519	-
4000 SUPPLIES & MATERIALS	3,506,691	1,997,819	4,061,727
5000 OTHER OPERATING EXP	4,688,270	748,780	5,383,644
6000 CAPITAL OUTLAY	103,909,370	10,782,226	136,311,698
7000 OTHER OUTGO	<u>513,809</u>	<u>2,075,809</u>	<u>520,563</u>
TOTAL EXPENDITURES	<u>112,618,140</u>	<u>15,605,154</u>	<u>146,277,632</u>
Net Change Fund Balance			(63,904,470)
Beginning Fund Balance			118,227,335
Ending Fund Balance			54,322,865

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND - BUDGETED EXPENDITURES

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
411	State Bond	11,879,919	-	-	-	-	11,879,919
412	State Scheduled Maintenance	5,586,752	2,070,653	5,141,213	-	-	12,798,617
4160x	State Housing Planning/Construction	-	26,402	60,766,546	-	-	60,792,948
415	Redevelopment Agency Funds	-	-	290,151	-	-	290,151
417	Non Res Stdnt Cptl Outlay Surcharge	-	-	-	-	-	-
419	Locally Funded Projects	29,777,122	13,240,695	11,402,774	62,797	5,502	54,488,890
44x/451	New Information Technology/ Tech Refresh & Equipment Replacement	2,500,000	770,000	1,606,939	260,000	890,169	6,027,108
TOTAL CAPITAL PROJECTS		49,743,792	16,107,750	79,207,622	322,797	895,671	146,277,632

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE
FUND 416 STATE STUDENT HOUSING**

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Administration Building Reconstruction*	8,177,919	3,702,000	11,879,919	-
MC	14/15 Resurface Running Track	-	1,748	1,748	-
MC	15/16 Irrigation Control Upg	-	3,689	3,689	-
MC	15/16 CW H.E. RR Fixture Upg	-	3,147	3,147	-
MC	15/16 HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	16/17 BLDG 27 PA HVAC R&R PH 2	-	30,581	30,581	-
MC	16/17 ADMIN BLDG SECONDARY EFF PH 1	-	278,516	278,516	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
MC	21/22 Fountain Hall Air Handler Rpl	-	650,000	650,000	-
MC	21/22 Repl Carpet PhySci & Life Sci	-	75,425	75,425	-
MC	21/22 CW Auto Sliding Door Repl	-	401,809	401,809	-
MC	21/22 Paint Ext Bldg 2,19,6,11,40	-	438,960	438,960	-
MC	21/22 PA Speaker Replacement	-	387,215	387,215	-
MC	21/22 Campus Ctr Plumb Sys Repair	-	465,212	465,212	-
MC	22/23 Repl Sanitary Sewer Bldg 1	-	400,000	400,000	-
MC	22/23 Repl water piping in Bldg 1	-	350,000	350,000	-
MC	22/23 Repl HVAC Sys in Bldg 1	-	500,000	500,000	-
MC	22/23 Decking Srfc 2ndFlr LM Bldg19	-	350,000	350,000	-
MC	22/23 Repl Display Walls in Tech Bl	-	244,527	244,527	-
MC	22/23 Repl Lighting in Tech 105	-	50,000	50,000	-
MC	22/23 Refurbish Cafeteria in Bldg 7	-	200,000	200,000	-
MC	22/23 Repl Elevator Fnt Hall Bldg 4	-	350,000	350,000	-
MC	22/23 Bldg 6 2ndFlr Deck Resurfcing	-	350,000	350,000	-
MC	23/24 Repl Irrigation Cntrlrs Ph 2	-	46,900	46,900	-
	MOORPARK COLLEGE SUBTOTAL	8,177,919	9,288,752	17,466,670	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE
FUND 416 STATE STUDENT HOUSING**

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	Student Housing Planning Grant**	-	26,402	26,402	-
OC	13/14 R/R RESTROOMS CW	8,419	8,419	16,837	-
OC	13/14 SIDEWALK R/R CW	1,677	1,677	3,355	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	100	100	200	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	15/16 Refurb Stud Restrm #24 CSC	-	21,757	21,757	-
OC	16/17 REPL FLOORING LS2/LS6/LS6A	-	35,001	35,001	-
OC	16/17 INSTALL A/C CLSRM LS11-LS15	-	212,400	212,400	-
OC	15/16 REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	15/16 REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	15/16 EMERGENCY LIGHT BACKUP BATTERIE	-	372	372	-
OC	17/18 REPLACE FIRE ALARM BLDG 6	-	6,790	6,790	-
OC	21/22 Repr/Repl Fire Alarm NH	-	38,291	38,291	-
OC	21/22 Repr/Repl Fire Alrm OcEd	-	200,000	200,000	-
OC	21/22 Repr/Repl Fire Alarm LS	-	200,000	200,000	-
OC	21/22 Repr/Repl Fire Alarm LA	-	200,000	200,000	-
OC	21/22 Repl Fire Alrm Dialer CW	-	8,309	8,309	-
OC	21/22 Repl Emrgny Exit Sign p4	-	3,114	3,114	-
OC	21/22 Repl Emrgny Exit Sign p3	-	20,000	20,000	-
OC	21/22 Elec Trnfrmr Repl PhysEd	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl OccEd	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl LtrSci	-	68,000	68,000	-
OC	21/22 Elec Tranformr Repl Opps	-	25,000	25,000	-
OC	21/22 Elec Trnfrmr Repl LibArt	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl AutoTc	-	52,000	52,000	-
OC	21/22 Elec Trnfrmr Repl NoHall	-	13,550	13,550	-
OC	21/22 CW Turf Replacement	-	100,000	100,000	-
OC	21/22 CW Convert to Drip Irrgt	-	626	626	-
OC	21/22 Window Replacmt LA Bldg	-	245,000	245,000	-
OC	21/22 Repaint Curb/Striping CW	-	7,162	7,162	-
OC	21/22 Extr Paint LibArts Bldgs	-	162,947	162,947	-
OC	22/23 CW repl turf w/ low water use	-	260,558	260,558	-
OC	23/24 CW Misc Signs Installation	-	9,177	9,177	-
	OXNARD COLLEGE SUBTOTAL	10,306	2,086,748	2,097,055	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE
FUND 416 STATE STUDENT HOUSING**

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	Student Housing Construction Grant**	-	60,766,546	60,766,546	-
VC	15/16 SCIENCE MATH REPLACE FLOOR	-	6,000	6,000	-
VC	17/18 CW CONCRETE WALKWAY REPLACE	-	96,178	96,178	-
VC	21/22 LRC Glass roof replace	-	949,177	949,177	-
VC	21/22 CW Roofing	-	350,000	350,000	-
VC	21/22 CW Bldg exterior maintn	-	169,868	169,868	-
VC	21/22 CW Window replacement	-	47,594	47,594	-
VC	21/22 CW Exterior Painting	-	225,789	225,789	-
VC	21/22 CW Bathroom refresh	-	309,603	309,603	-
VC	21/22 VC Repl Emg Life Safety Systems	-	1,551,750	1,551,750	-
VC	22/23 AEC Bldg 6 Roof Replacement	-	27,936	27,936	-
VC	22/23 AEC Bldg 6&7 Repair Roof/Drain	565,099	-	565,099	-
VC	22/23 AEC Bldg 6 Construct Elevator	-	226,849	226,849	-
VC	22/23 CW Eng Eff EV Charging Stations	-	615,369	615,369	-
	VENTURA COLLEGE SUBTOTAL	565,099	65,342,660	65,907,759	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Moorpark RDA	5,192,192	-	-	5,192,192
MC	Former City of Simi Valley RDA	3,900,429	-	-	3,900,429
MC	Former City of Thousand Oaks	40,059	-	-	40,059
OC	Former Camarillo Corridor RDA	456,373	-	-	456,373
OC	Former Port Hueneme RDA	65,275	-	-	65,275
OC	Former Channel Islands RDA	151,975	-	-	151,975
OC	Former Oxnard RDA	894,545	-	-	894,545
VC	Former San Buenaventura RDA	82,563	-	82,563	-
VC	Former Piru Earthquake Recovery RDA	118,050	-	-	118,050
VC	Former Santa Paula RDA	335,948	-	134,932	201,015
VC	Former Fillmore RDA	360,603	-	72,656	287,947
VC	Former Ojai RDA	110,686	-	-	110,686
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		11,708,698	-	290,151	11,418,547

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	388,523	60,000	-	448,523
OC	Capital Outlay Surcharge	121,505	15,000	-	136,505
VC	Capital Outlay Surcharge	111,685	50,000	-	161,685
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		621,713	125,000	-	746,713

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Admin Bldg Renovation	1,258,806	-	1,258,806	-
MC	College Wayfinding	112,606	-	112,606	-
MC	Special Rep & Site Improvements Phs 2	31,731	-	31,731	-
MC	Zoo Tiger & Lion Habitat	578,725	-	578,725	-
MC	Campus Center Renovation	12,936,225	-	4,389,107	8,547,118
MC	Football Turf & Track Replacement	500,000	-	-	500,000
MC	Zoo Lath House Repairs	2,505,204	-	2,505,204	-
MC	Sand Volleyball Courts	47,771	-	47,771	-
MC	Amphitheater	951,013	-	951,013	-
MC	EV Charging Stations	763,372	-	763,372	-
MC	Art Gallery Modifications	330,845	-	330,845	-
MC	Quad Improvements	404,632	-	404,632	-
MC	Student Housing Planning Grant	113,221	-	109,155	4,066
MC	CC Outbuilding Reloc & Replac	4,686,499	-	4,686,499	-
MC	Parking Maintenance	2,803,576	-	2,803,576	-
MC	High School at MC - Food Prep Area	8,004	-	8,004	-
MC	FMO Fuel Dispenser Replacement	700	-	700	-
MC	Student Svcs Rain Gutter Replmnt	40,000	-	40,000	-
MC	HVAC Controls EMS/BMS System	515	-	515	-
MC	Fire Alarm System Upgrade	85,368	-	85,368	-
MC	Utility Vault Repairs	17,006	-	17,006	-
MC	Next Up Foster Youth Imprv	316,290	-	316,290	-
MC	ADA Parking Upgrades	184,540	-	184,540	-
MC	PAC Network & Audio Upgrade	92,071	-	92,071	-
MC	Maker Space Ventilation	95,000	-	95,000	-
MC	Fountain Hall Signage Project	25,000	-	25,000	-
MC	LM Air Handler	1,476,800	-	1,476,800	-
MC	Police Station HVAC	144,000	-	144,000	-
MC	Admin Reconst Swing Space FH	1,171,789	-	1,171,789	-
MC	Admin Reconst Swing Space FLR	86,212	-	86,212	-
MC	Student Services HVAC Replacemnt	257,619	-	257,619	-
MC	Bus Tech HVAC Replacement	1,013,430	-	1,013,430	-
MC	Phys Sci HVAC Replacement	2,000,000	-	2,000,000	-
MC	Replace Roofing-Campus Ctr	645,143	-	645,143	-
MC	Repl Roof-Admin_Phy Sci_LMC Bldg	1,650,000	-	1,650,000	-
MC	Repl Roof- FM&O Bldg 1/2/3/4/5/6	450,000	-	450,000	-
MC	Repl Roofing-Humanities Bldg	450,000	-	450,000	-
MC	Maker Space Refresh	32,786	-	32,786	-
MC	Storm Drain & Pipe Investigation	23,000	-	23,000	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Replace Exterior Doors SS Bldg	-	50,000	50,000	-
MC	General Capital Improvements	4,204,172	-	-	4,204,172
MC	Bldg 2 2ndFloorDeck Srfc Repl	265,941	-	-	265,941
MC	R&R Elevator in Bldg LM	394,000	-	-	394,000
MC	Repl Lab Bench Tops LM Bldg19	219,000	-	219,000	-
MC	Repl Gates/Fencing Athletica	413,431	-	119,807	293,624
MC	Refurb LM227 Lecture Rm	300,000	-	150,000	150,000
	SUBTOTAL MOORPARK PROJECTS	44,086,042	50,000	29,777,122	14,358,920
OC	General Capital Improvements	2,336,361	(1,300,000)	-	1,036,361
OC	Marine Center Building	2,533,344	-	2,533,344	-
OC	McNish Art Gallery Refresh	10,422	-	10,422	-
OC	CDC Revitalization	263,105	-	263,105	-
OC	Main Campus Furniture Replacement	146,639	-	146,639	-
OC	Stadium Lights	2,243,474	-	2,243,474	-
OC	Equipment Replacement	251,791	-	251,791	-
OC	EV Charging Stations	369,754	-	369,754	-
OC	Low Water Use Landscape Imprv	281,536	-	281,536	-
OC	LA-7 Remodel	213,253	-	213,253	-
OC	Outdoor Workout Project	2,545,282	-	2,545,282	-
OC	Mezzanine Remodel Project	482,094	-	482,094	-
OC	Auto Tech Modular Bldg	1,500,000	-	1,500,000	-
OC	Gym Refurbishment	300,000	200,000	500,000	-
OC	Art & Design Bathroom Refurbish	300,000	-	300,000	-
OC	MDF/IDF Refrb Network Infrastrct	250,000	100,000	350,000	-
OC	Financial Aid Office Remodel	150,000	-	150,000	-
OC	Proctoring Center	50,000	-	50,000	-
OC	Liberal Arts Roof	-	300,000	300,000	-
OC	CW Roof Repairs	-	500,000	500,000	-
OC	CW LED Lighting	-	250,000	250,000	-
	SUBTOTAL OXNARD PROJECTS	14,227,057	50,000	13,240,695	1,036,361
VC	General Capital Improvements	3,029,869	(2,450,000)	8,133	571,737
VC	AEC Bleacher Replacement	1,771,329	-	1,771,329	-
VC	Student Housing Construction	7,384,338	-	984,338	6,400,000
VC	STEM Harbor & Classroom Bldg	2,181,298	-	1,681,298	500,000
VC	Outdoor Kinesiology Center	50,845	-	50,845	-
VC	CDC Fencing	13,167	-	13,167	-
VC	Transformer Upgrade/Replacement	1,713,890	-	463,890	1,250,000
VC	Sustainable Landscaping	519,352	-	279,352	240,000
VC	Campus Sustainability Projects	745,246	-	395,246	350,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
VC	Annex Building Upgrades	250,000	-	250,000	-
VC	Business Office Relocation	660,134	-	660,134	-
VC	Fin Aid Office Lobby	65,000	-	65,000	-
VC	ECT Path of Travel	6,618	-	6,618	-
VC	CW Roof Repairs & Replacements	-	1,500,000	750,000	750,000
VC	CW Boiler Replacements	-	500,000	500,000	-
VC	CW Smart Meter Conversion	-	500,000	500,000	-
VC	Focal Point Fountain	10,000	-	10,000	-
VC	East Campus Classrooms	1,200,000	-	1,200,000	-
VC	WAM Shade Structure	600,000	-	600,000	-
VC	Field & Track Replacement	-	2,000,000	-	2,000,000
VC	ECT Fencing	-	80,000	80,000	-
VC	Portable Classroom Upgrade	-	300,000	300,000	-
VC	Tennis Court Joint Seal	-	50,000	50,000	-
VC	AEC Court Refurbishment	-	100,000	100,000	-
VC	Classroom Improvements	264,502	-	64,502	200,000
VC	Maintenance Shop Remodel	326,006	-	101,006	225,000
VC	Pirates Plaza	475,367	-	475,367	-
VC	Doors Project	125,979	-	42,550	83,429
	SUBTOTAL VENTURA PROJECTS	21,392,939	2,580,000	11,402,774	12,570,165
DAC	HVAC UV-C	2,393	-	2,393	-
DAC	Projectors Replacement	200	-	200	-
DAC	Electronic Door Lock Upgrade	268	-	268	-
DAC	Furniture - Marketing	322	-	322	-
DAC	Generator Control Panel	442	-	442	-
DAC	1st Floor Renovation	59,171	-	59,171	-
DAC	General Capital Improvements	1,075,693	-	-	1,075,693
	SUBTOTAL DAC PROJECTS	1,138,490	-	62,797	1,075,693
DW	FSTA Cam Site Maintenance/Landscape	441,482	2	5,502	435,982
	SUBTOTAL DISTRICT-WIDE PROJECTS	441,482	2	5,502	435,982
	TOTAL CAPITAL OUTLAY PROJECTS	81,286,009	2,680,002	54,488,890	29,477,121

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	6,013,229	1,000,000	2,500,000	4,513,229
OC	Technology Refresh/Equip. Replacement	1,238,326	660,000	770,000	1,128,326
VC	Technology Refresh/Equip. Replacement	3,433,158	900,000	1,606,939	2,726,220
DAC	Technology Refresh/Equip. Replacement	4,572,709	-	260,000	4,312,709
DW	Information Technology Equipment	17,769	40,000	57,769	-
DW	New Information Technology Systems	435,758	250,000	685,758	-
DW	Cloud Project	41,476	-	41,476	-
DW	SIG Projects	46,264	-	46,264	-
DW	Cumulus- Project Mgmt	38,853	-	38,853	-
DW	Cumulus- Canvas/AD Adapter	8,425	-	8,425	-
DW	Cumulus- Banner Support/Training	11,624	-	11,624	-
	TOTAL	15,857,592	2,850,000	6,027,108	12,680,484

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

PROPRIETARY FUND
FOOD SERVICES FUND (FUND 52X)

Fund 52x – Food Services

Fund 52x accounts for all revenues and expenditures related to the operation of contracted vendors that are utilized by the District to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial status for this fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET	2024-25 ACTUALS	2025-26 ADOPTION BUDGET
BEGINNING FUND BALANCE	512,291	532,560	614,622	631,804	176,308	198,957	1,303,220	1,363,320
REVENUE								
Vending Commission	23,932	24,000	14,278	14,300	18,582	18,000	56,792	56,300
Other Local Income	4,067	-	4,067	-	4,067	-	12,200	-
TOTAL REVENUE	27,999	24,000	18,344	14,300	22,649	18,000	68,992	56,300
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	7,230	9,320	-	-	-	-	7,230	9,320
Supplies & Materials	500	1,000	1,162	1,700	-	-	1,662	2,700
Operating Expenses	-	-	-	-	-	5,000	-	5,000
TOTAL OPERATING EXPENDITURES	7,730	10,320	1,162	1,700	-	5,000	8,893	17,020
OPERATING INCOME (LOSS) – FOODSERVICE	20,269	13,681	17,182	12,600	22,649	13,000	60,099	39,281
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo - Student Aid	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	20,269	13,681	17,182	12,600	22,649	13,000	60,099	39,281
ENDING FUND BALANCE	532,560	546,240	631,804	644,404	198,957	211,957	1,363,320	1,402,600

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

PROPRIETARY FUND
INTERNAL SERVICES FUND (FUND 6XX)

Fund 6xx – Internal Services

Fund 6xx is comprised of the following sub-funds whose revenues and expenditures are designated:

Sub-fund 611	Self-Insurance
Sub-fund 612	Retiree Health Payment Pool
Sub-fund 691	Workload Balancing
Sub-fund 693	Retiree Health Benefits

Sub-Fund 611 – Self Insurance

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.

Sub-Fund 612 – Retiree Health Payment Pool

The Retiree Health Payment Fund is used to account for costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may vary.

Sub-Fund 691 – Workload Balancing

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.

Sub-Fund 693 – Retiree Health Benefits

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.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-26 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2024-25 Adoption Budget</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adoption Budget</u>
BEGINNING BALANCE	1,113,825	1,113,825	1,039,365
REVENUES			
TRANSFERS FROM OTHER FUNDS	25,000	25,000	25,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,138,825	1,138,825	1,064,365
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	99,460	110,000
SETTLEMENTS	65,000	-	65,000
ENDING BALANCE	998,825	1,039,365	889,365

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2024-25 Adoption Budget</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adoption Budget</u>
BEGINNING BALANCE	3,730,245	3,730,245	1,550,000
REVENUES	-	-	-
EXPENDITURES	18,500	-	18,500
TRANSFERS	-	2,180,245	-
ENDING BALANCE	3,711,745	1,550,000	1,531,500

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-26 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2024-25 Adoption Budget</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adoption Budget</u>
BEGINNING LIABILITY	814,509	814,509	900,421
INSTRUCTIONAL EXPENSE/BANKING	140,000	229,769	164,000
USAGE	(143,000)	(143,856)	(125,000)
ENDING LIABILITY	811,509	900,421	939,421

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2024-25 Adoption Budget</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adoption Budget</u>
BEGINNING BALANCE	3,016,249	3,016,249	1,693,150
TRANSFER IN (from all funds)	8,000,000	10,180,245	8,000,000
OTHER INCOME	884,751	-	2,854,105
EXPENDITURES (actual premiums)			
premiums	10,406,000	11,073,831	11,052,255
misc	495,000	429,514	495,000
TRANSFER OUT (to irrevocable trust)	-	-	-
ENDING BALANCE	1,000,000	1,693,150	1,000,000

Total OPEB Liability is \$138,449,168 as of the June 30, 2023 actuarial study measurement date.
Balance of the Irrevocable trust is \$32 million as June 30, 2025.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

FINANCIAL AID PROJECTS FUND (FUND 74XX)

Fund 74xx – Financial Aid

Fund 74xx is used to account for the receipt and disbursement of monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025 - 2026 ADOPTION BUDGET
FUND 74XX - FINANCIAL AID

SUB-FUND	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	TOTAL
741x	Pell*	25,000,000	25,000,000	25,000,000	75,000,000
746x	SEOG*	280,670	281,017	305,649	867,336
7484x	Direct Subsidized Loan*	580,000	250,000	510,000	1,340,000
7485x	Direct Unsubsidized Loan*	710,000	250,000	490,000	1,450,000
7486x	Direct Parent Loan*	80,000	10,000	110,000	200,000
7493x	WIOA Direct Student Aid*	22,474	36,942	22,842	82,258
743x	Cal Grant	3,101,000	3,600,000	3,611,000	10,312,000
743x	Cal Grant - Baccalaureate Degree Program	50,000	50,000	30,000	130,000
749x	California Chafee Grant	35,000	100,000	85,000	220,000
7495x	Student Success Completion Grant	3,334,679	3,684,553	4,389,983	11,409,215
7496x	AB 19 CA College Promise	-	68,732	-	68,732
745x	CARE	45,000	191,864	395,000	631,864
742x	EOPS	622,229	486,557	625,000	1,733,786
74956	Emergency Financial Aid Grant (Supplemental)	-	-	500	500
7497x	NextUp	118,711	108,302	50,000	277,013
7499x	Basic Needs Services Support	55,050	-	65,561	120,611
74972	TANF	-	2,500	-	2,500
74973	Veterans Demonstration Project	-	-	15,000	15,000
TOTAL FINANCIAL AID		34,034,813	34,120,466	35,705,535	103,860,814

* Federal

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

10-YEAR HISTORICAL EXPENDITURES

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Ventura County Community College District

General Fund - Unrestricted (Fund 111)

10 Year Historical Results

		FY16		FY17		FY18		FY19 *		FY20 *	
FTES	<i>funded</i>	26,467		26,467		26,669		25,815		26,014	
	<i>actual</i>	26,467		25,407		26,079		25,833		25,673	
Revenue		147,245,141		152,263,392		160,321,628		173,271,397		172,976,805	
Faculty											
Salary		58,256,612		58,545,064		58,884,313		60,418,938		60,647,589	
Payroll Driven		7,059,295		7,963,318		8,910,346		9,818,883		10,097,625	
Health & Welfare		7,650,009		8,727,936		8,901,078		9,100,879		9,435,541	
Retiree/HRL		7,297,090		7,438,238		8,678,708		8,587,326		9,633,864	
Total Faculty		80,263,006	54.0%	82,674,556	53.8%	85,374,445	52.2%	87,926,026	51.4%	89,814,618	
Management											
Salary		6,787,859		7,282,657		7,410,559		7,965,973		7,634,838	
Payroll Driven		1,436,410		1,578,445		1,487,881		1,766,703		1,798,519	
Health & Welfare		757,195		822,040		828,727		974,605		796,312	
Retiree/HRL		937,517		1,099,696		1,226,131		1,392,090		1,419,922	
Total Management		9,918,981	6.7%	10,782,838	7.0%	10,953,299	6.7%	12,099,371	7.1%	11,649,592	
Classified											
Salary		17,914,992		19,005,113		19,824,344		19,718,687		20,381,504	
Payroll Driven		3,833,211		4,316,539		1,860,060		5,300,735		5,810,822	
Health & Welfare		4,708,006		4,931,836		5,257,897		5,786,137		5,309,999	
Retiree/HRL		2,647,951		2,814,542		3,283,963		3,500,245		4,256,891	
Total Classified		29,104,160	19.5%	31,068,030	19.5%	30,226,265	19.5%	34,305,805	19.5%	35,759,216	
Sup/Conf/Other											
Salary		5,711,011		5,719,009		5,474,439		5,732,575		5,520,017	
Payroll Driven		856,516		928,157		3,913,545		1,105,218		1,114,001	
Health & Welfare		795,924		818,649		841,433		918,286		722,000	
Retiree/HRL		518,911		544,038		600,870		661,754		737,861	
Total Sup/Conf/Other		7,882,362	5.3%	8,009,853	5.2%	10,830,287	6.6%	8,417,833	4.9%	8,093,880	
Total Personnel Exp		127,168,509	85.6%	132,535,277	86.3%	137,384,295	84.0%	142,749,035	83.5%	145,317,305	
Supplies & Materials		1,926,255	1.3%	1,736,749	1.1%	1,647,090	1.0%	1,592,166	0.9%	2,039,130	
Other Expenditures		12,076,182	8.1%	12,485,528	8.1%	11,955,893	7.3%	13,477,558	7.9%	13,099,265	
Capital Outlay		660,046	0.4%	440,103	0.3%	483,347	0.3%	446,383	0.3%	215,711	
Other Outgo		6,809,725	4.6%	6,449,823	4.2%	12,092,549	7.4%	12,790,318	7.5%	13,401,492	
Total Direct Exp		21,472,208	14.4%	21,112,203	13.7%	26,178,879	16.0%	28,306,425	16.5%	28,755,597	
Total Expenditures		148,640,717		153,647,480		163,563,175		171,055,460		174,072,903	

* With the implementation of the Student Centered Funding Formula, beginning in FY19, the District's funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit students. In Fiscal Years 2021, 2022, and 2023, the Funded FTES included additional FTES from the COVID Emergency Conditions Allowance.

	FY21 *		FY22 *		FY23 *		FY24 *		FY25*	
	25,611		25,673		25,673		26,566		24,838	
	23,124		20,662		21,670		23,824		22,999	
	178,258,832		189,068,343		214,639,944		231,260,925		258,449,469	
	62,865,740		65,278,649		73,131,343		79,425,157		86,594,852	
	6,883,031		10,873,043		13,087,916		14,102,600		14,754,545	
	7,973,291		8,058,748		8,940,400		9,496,034		10,210,335	
	<u>8,873,509</u>		<u>5,027,167</u>		<u>3,839,088</u>		<u>3,745,021</u>		<u>3,767,022</u>	
51.6%	86,595,571	47.9%	89,237,607	48.3%	98,998,747	45.7%	106,768,811	43.7%	115,326,754	45.8%
	8,648,376		9,165,249		10,633,340		11,436,294		12,190,834	
	2,043,053		2,278,935		2,876,141		3,280,587		3,429,575	
	978,146		1,066,681		1,227,408		1,279,187		1,338,844	
	<u>1,398,397</u>		<u>771,279</u>		<u>895,559</u>		<u>723,620</u>		<u>719,520</u>	
6.7%	13,067,972	7.2%	13,282,144	7.2%	15,632,448	7.2%	16,719,688	6.8%	17,678,774	7.0%
	22,206,676		23,214,778		26,758,753		28,358,284		28,766,165	
	6,605,045		7,349,359		8,915,929		9,946,421		10,421,871	
	5,141,154		5,596,565		6,262,567		6,917,260		7,094,694	
	<u>3,808,475</u>		<u>2,117,816</u>		<u>2,497,736</u>		<u>2,676,207</u>		<u>2,643,125</u>	
20.5%	37,761,350	20.9%	38,278,518	20.7%	44,434,985	20.5%	47,898,173	19.6%	48,925,855	19.4%
	5,397,977		5,793,180		6,854,994		8,055,313		8,403,192	
	4,441,029		1,392,456		1,657,290		1,953,194		2,138,983	
	814,102		871,259		892,021		933,039		1,033,078	
	<u>681,076</u>		<u>377,190</u>		<u>415,605</u>		<u>458,035</u>		<u>478,641</u>	
4.6%	11,334,184	6.3%	8,434,085	4.6%	9,819,910	4.5%	11,399,581	4.7%	12,053,894	4.8%
83.5%	148,759,077	82.3%	149,232,354	80.7%	168,886,090	78.0%	182,786,253	74.8%	193,985,277	77.1%
1.2%	1,935,528	1.1%	2,033,398	1.1%	2,458,421	1.1%	2,483,997	1.0%	2,711,370	1.1%
7.5%	11,391,349	6.3%	13,704,563	7.4%	16,689,251	7.7%	18,864,401	7.7%	20,296,585	8.1%
0.1%	428,938	0.2%	112,757	0.1%	75,259	0.0%	645,906	0.3%	184,818	0.1%
7.7%	18,287,360	10.1%	19,732,733	10.7%	28,424,066	13.1%	39,680,906	16.2%	34,456,219	13.7%
16.5%	32,043,175	17.7%	35,583,451	19.3%	47,646,997	22.0%	61,675,211	25.2%	57,648,993	22.9%
	180,802,252		184,815,805		216,533,087		244,461,463		251,634,270	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

HISTORICAL EXPENSES BY ACTIVITY

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Ventura County Community College District

General Fund - Unrestricted and Restricted

10 Year Historical Expenditures by Activity

Total District	FY16		FY17		FY18		FY19	
Admissions & Records	1,923,759	1.0%	2,093,178	1.0%	2,245,859	1.1%	2,205,739	1.0%
Ancillary Services	1,415,237	0.7%	1,552,782	0.7%	1,702,400	0.8%	1,641,980	0.7%
Auxillary Services	1,392,812	0.7%	1,730,508	0.8%	1,889,518	0.9%	1,991,973	0.9%
Community Services & Economic Dev	809,042	0.4%	842,231	0.4%	921,069	0.4%	1,356,278	0.6%
Food Services	-	0.0%	-	0.0%	7,174	0.0%	1,547	0.0%
General Institutional Support Svcs	29,370,103	15.3%	30,175,789	14.3%	33,520,990	16.0%	30,792,213	14.0%
Instructional	83,643,605	43.7%	86,847,706	41.3%	90,191,084	43.0%	88,648,326	40.3%
Instructional Administration	14,689,185	7.7%	16,437,819	7.8%	17,406,327	8.3%	19,505,475	8.9%
Instructional Support Services	3,536,189	1.8%	3,889,097	1.8%	4,614,820	2.2%	5,521,763	2.5%
Long-Term Debt & Other Financing		0.0%		0.0%	-	0.0%	-	0.0%
Operation & Maintenance of Plant	14,398,525	7.5%	15,225,097	7.2%	14,952,458	7.1%	15,346,306	7.0%
Physical Property And Related Acqui	110,062	0.1%	277,154	0.1%	364,808	0.2%	99,912	0.0%
Planning, Policymaking & Coordination	3,584,775	1.9%	3,491,108	1.7%	3,560,119	1.7%	3,894,170	1.8%
Student Counseling and Guidance	9,280,331	4.8%	11,193,954	5.3%	11,400,763	5.4%	10,103,640	4.6%
Student Svcs Other	15,945,222	8.3%	16,844,312	8.0%	17,366,790	8.3%	18,436,877	8.4%
Transfer, Student Aid & Other Outgo	11,401,285	6.0%	19,721,665	9.4%	9,368,103	4.5%	20,314,062	9.2%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	191,500,132		210,322,402		209,512,282		219,860,261	

FY20		FY21		FY22		FY23		FY24		FY25	
2,377,520	1.0%	2,471,284	1.0%	2,502,855	0.9%	2,866,575	0.9%	3,235,305	1.0%	3,373,456	1.0%
1,718,517	0.7%	1,488,567	0.6%	1,991,591	0.7%	1,946,637	0.6%	2,205,733	0.7%	2,752,827	0.8%
1,780,443	0.8%	1,361,193	0.5%	498,456	0.2%	139,903	0.0%	174,430	0.1%	9,063	0.0%
1,222,635	0.5%	860,215	0.3%	1,002,776	0.4%	1,318,257	0.4%	1,600,909	0.5%	1,399,236	0.4%
1,500	0.0%	-	0.0%	-	0.0%	5,947	0.0%	-	0.0%	-	0.0%
32,346,156	13.7%	41,965,961	16.5%	52,325,997	19.0%	47,142,306	15.4%	48,404,534	14.9%	48,582,088	14.2%
94,745,321	40.1%	92,638,380	36.4%	93,986,506	34.2%	101,493,171	33.2%	111,793,162	34.4%	120,876,892	35.3%
19,666,078	8.3%	20,497,075	8.1%	21,246,909	7.7%	21,903,350	7.2%	22,855,123	7.0%	24,520,898	7.2%
5,310,256	2.2%	5,788,765	2.3%	8,327,901	3.0%	7,636,409	2.5%	7,624,493	2.3%	7,817,977	2.3%
-	0.0%	-	0.0%	-	0.0%	-	0.0%	1,534,725	0.5%	-	0.0%
16,173,001	6.8%	16,703,756	6.6%	18,211,966	6.6%	19,155,062	6.3%	21,337,566	6.6%	21,613,328	6.3%
555,078	0.2%	609,989	0.2%	1,395,426	0.5%	362,402	0.1%	629,373	0.2%	1,543,488	0.5%
4,207,646	1.8%	4,564,371	1.8%	4,639,751	1.7%	5,410,088	1.8%	5,423,947	1.7%	6,228,996	1.8%
12,096,441	5.1%	12,566,338	4.9%	12,418,871	4.5%	14,420,155	4.7%	14,529,049	4.5%	14,993,434	4.4%
19,268,214	8.2%	19,955,011	7.8%	21,919,075	8.0%	23,532,889	7.7%	25,465,744	7.8%	29,191,156	8.5%
24,894,965	10.5%	32,791,069	12.9%	34,693,279	12.6%	58,662,380	19.2%	58,012,913	17.9%	60,008,200	17.5%
-	0.0%	-	0.0%	-		-	0.0%	-	0.0%	-	0.0%
236,363,773		254,261,974		275,161,359		305,995,531		324,827,006		342,911,039	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

HISTORICAL FULL-TIME EQUIVALENT STUDENTS (FTES)

Historical District Generated Resident FTES



** - Beginning in FY19, Funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit Students

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

HISTORICAL STUDENT CENTERED FUNDING FORMULA
FUNDING METRICS

Ventura County Community College District
Historical Student Centered Funding Formula Funding Metrics

Supplemental Allocation

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
AB540 Students	1,172	1,299	1,390	1,362	1,313	1,419	10,112
Pell Grant Recipients	10,041	9,680	10,075	8,817	8,683	9,291	18,623
Promise Grant Recipients	22,491	21,358	20,531	19,205	17,328	16,974	1,520

Student Success Allocation

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
All Students							
Associate Degrees for Transfer	1,177	1,895	2,111	2,178	2,095	1,891	1,922
Associate Degrees	1,754	1,772	1,651	1,708	1,633	1,885	2,385
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	820	724	680	612	621	742	940
Transfer Level Math and English	1,325	1,499	1,858	1,755	1,642	1,738	1,934
Transfer to a Four Year University	2,191	2,186	2,347	2,203	2,450	2,053	1,744
Nine or More CTE Units	3,942	4,002	4,003	3,862	3,584	3,736	4,333
Regional Living Wage	2,528	2,829	3,432	2,956	3,673	3,713	2,223
Pell Grant Recipients							
Associate Degrees for Transfer	841	901	1,035	1,111	1,028	970	964
Associate Degrees	943	907	900	940	857	1,012	1,298
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	382	320	319	262	281	338	447
Transfer Level Math and English	451	516	688	578	590	664	800
Transfer to a Four Year University	828	881	906	856	926	785	717
Nine or More CTE Units	1,771	1,752	1,867	1,717	1,643	1,785	2,093
Regional Living Wage	811	949	1,158	1,023	1,324	1,425	819
California Promise Grant Recipients							
Associate Degrees for Transfer	1,194	1,287	1,409	1,530	1,439	1,293	1,309
Associate Degrees	1,310	1,317	1,258	1,278	1,198	1,426	1,790
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	562	471	453	380	407	481	621
Transfer Level Math and English	666	772	1,035	901	893	933	1,154
Transfer to a Four Year University	1,226	1,255	1,315	1,225	1,362	1,167	982
Nine or More CTE Units	2,671	2,682	2,675	2,545	2,461	2,562	2,944
Regional Living Wage	1,471	1,683	2,078	1,753	2,257	2,328	1,342

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

BUDGET ALLOCATION MODEL
(EXPANDED)

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY26 ADOPTION BUDGET ALLOCATION**

FY26 Adoption Revenue	\$ 236,570,796
Less: DWS	\$ (12,386,802)
Less: Utilities	\$ (5,700,000)
Less: DAC (7.3%)	\$ (17,269,668)
Available for distribution	\$ 201,214,326

			MC		OC		VC		Total
1)	FY25 Annual 320 FTEs, incl NonResident		11,046		5,083		9,089		25,217
2)	WSCH		165,683		76,239		136,335		378,257
3)	Productivity Factor		525		525		525		
4)	FTEF	315.6		145.2		259.7			
5)	FTEF adjustment	14.5		9.7		10.3			
6)	less: Full Time positions (FTEF)	(128.3)	\$ 24,518,588	(72.8)	\$ 13,558,113	(123.6)	\$ 22,123,679	\$	60,200,381
7)	=Hourly FTEF @ ^[a]	\$ 68,821	201.8	\$ 13,891,342	82.2	\$ 5,653,715	146.4	\$ 10,075,466	\$ 29,620,523
8)	Total Class Schedule Delivery Allocation		\$ 38,409,930		\$ 19,211,828		\$ 32,199,145		\$ 89,820,904
9)	Remaining to be Allocated								\$ 111,393,422

	Percent	Amount
10) 1. Base allocation	70%	\$ 77,975,396
11) 2. Supplemental allocation	20%	\$ 22,278,684
12) 3. Student success allocation	10%	\$ 11,139,342
13)		\$ 111,393,422

14)	1. Base allocation		MC		OC		VC		Total
	Basic allocation		\$ 7,777,708		\$ 6,666,604		\$ 6,666,604		\$ 21,110,916
15)	Remaining base allocation								\$ 56,864,480
16)	FY25 P2 320 Credit FTEs (Resident)		10,874		5,045		8,940		24,859
17)	Percent of total		44%		20%		36%		100%
18)	Campus remaining base allocation		\$ 24,874,714		\$ 11,540,132		\$ 20,449,633		\$ 56,864,479
19)	Sub-total Base allocation		\$ 32,652,423		\$ 18,206,736		\$ 27,116,237		\$ 77,975,396
20)	2. Supplemental allocation (FY23-24)		MC		OC		VC		Total
	Pell Grant recipients		3,233		3,237		3,642		10,112
21)	Promise Grant recipients		6,334		5,460		6,829		18,623
22)	AB540 Students		581		364		575		1,520
23)			10,148		9,061		11,046		30,255
24)	Percent of total		34%		30%		37%		100%
25)	Sub-total Campus supplemental allocation		\$ 7,472,619		\$ 6,672,192		\$ 8,133,874		\$ 22,278,684
26a)	3. Student success allocation (FY23-24)								
	All Students		\$ 8,304,241						
		Weight	MC		OC		VC		Total
26a)	Associate degrees for transfer	4	1,012		385		525		1,922
26b)	Associate degrees	3	752		503		1,130		2,385
26c)	Credit Certificates	2	417		280		243		940
26d)	Transfer Level Math & English	2	882		327		725		1,934
26e)	Transfer	1.5	994		240		510		1,744
26f)	Nine or More CTE Units	1	1,802		1,038		1,493		4,333
26g)	Regional Living Wage	1	816		493		914		2,223
26h)	Total student awards		6,675		3,266		5,540		15,481
26i)	Percent of total		44%		21%		36%		100%
26)	Sub-total Student success allocation, All Students		\$ 3,630,228		\$ 1,717,041		\$ 2,956,972		\$ 8,304,241
	Pell Grant Recipients		\$ 1,453,040						
		Weight	MC		OC		VC		Total
27a)	Associate degrees for transfer	6	370		297		297		964
27b)	Associate degrees	4.5	311		320		667		1,298
27c)	Credit Certificates	3	138		190		119		447
27d)	Transfer Level Math & English	3	240		219		341		800
27e)	Transfer	2.25	301		172		244		717
27f)	Nine or More CTE Units	1.5	647		645		801		2,093
27g)	Regional Living Wage	1.5	237		222		360		819
27h)	Total student awards		2,244		2,065		2,829		7,138
27i)	Percent of total		32%		29%		40%		100%
27)	Sub-total Student success allocation, Pell		\$ 459,911		\$ 417,692		\$ 575,437		\$ 1,453,040

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY26 ADOPTION BUDGET ALLOCATION**

California Promise Grant Recipients		\$	1,382,061				
	Weight	MC	OC	VC	Total		
28a)	Associate degrees for transfer	4	535	355	419		1,309
28b)	Associate degrees	3	476	409	905		1,790
28c)	Credit Certificates	2	208	239	174		621
28d)	Transfer Level Math & English	2	388	282	484		1,154
28e)	Transfer	1.5	433	207	342		982
28f)	Nine or More CTE Units	1	981	845	1,118		2,944
28g)	Regional Living Wage	1	413	343	586		1,342
28h)	Total student awards		3,434	2,680	4,028		10,142
28i)	Percent of total		34%	26%	40%		100%
28)	Sub-total Student success allocation, College Promise	\$	472,149	\$	360,002	\$	549,910
29)	Total Student Success Allocation	\$	4,562,288	\$	2,494,736	\$	4,082,318
30)	College Allocation	\$	83,097,260	\$	46,585,491	\$	71,531,574
31)	Campus FY25 2% Carryover [b]	\$	1,665,520	\$	907,970	\$	1,425,312
32)	Total FY26 Adoption Budget College Allocation	\$	84,762,780	\$	47,493,461	\$	72,956,886
[a] FY26 average replacement cost [b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY25 is \$341,404							

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET

COMPARATIVE BUDGET SUMMARY

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

	MOORPARK COLLEGE		OXNARD COLLEGE		VENTURA COLLEGE		DAC/Utilities/Districtwide		ALL LOCATIONS	
	Adoption Budget*	Percent of Budget	Adoption Budget*	Percent of Budget	Adoption Budget*	Percent of Budget	Adoption Budget*	Percent of Budget	Adoption Budget*	Percent of Budget
FULL TIME FACULTY POSITIONS *										
FULL TIME POSITIONAL SALARIES	\$19,236,455		\$11,398,576		\$18,232,135		-		\$48,867,165	
FULL TIME POSITIONAL BENEFITS	10,138,377		5,880,869		9,474,585		-		25,493,831	
TOTAL FULL TIME FACULTY POSITIONS	29,374,831	34.7%	17,279,445	36.4%	27,706,720	38.0%	-	0.0%	74,360,996	30.9%
NON-FULL TIME FACULTY POSITIONS *										
NON-FULL TIME POSITIONAL SALARIES	16,554,995		5,643,100		12,384,673		-		34,582,768	
NON-FULL TIME POSITIONAL BENEFITS	2,840,400		1,084,803		2,223,373		-		6,148,576	
TOTAL NON-FULL TIME FACULTY POSITIONS	19,395,395	22.9%	6,727,903	14.2%	14,608,046	20.0%	-	0.0%	40,731,344	16.9%
FACULTY SALARIES	35,791,449	42.2%	17,041,676	35.9%	30,616,808	42.0%	-	0.0%	83,449,933	34.6%
MANAGEMENT										
MANAGEMENT SALARIES	3,425,875		2,872,820		2,957,227		3,339,664		12,595,586	
MANAGEMENT BENEFITS	1,680,438		1,398,038		1,511,797		1,647,872		6,238,146	
TOTAL MANAGEMENT	5,106,313	6.0%	4,270,858	9.0%	4,469,025	6.1%	4,987,536	14.0%	18,833,732	7.8%
MANAGEMENT SALARIES	3,425,875	4.0%	2,872,820	6.0%	2,957,227	4.1%	3,339,664	9.4%	12,595,586	5.2%
CLASSIFIED										
CLASSIFIED SALARIES	13,929,911		8,535,577		12,032,237		7,210,706		41,708,432	
CLASSIFIED BENEFITS	8,241,095		5,573,243		7,876,140		4,634,246		26,324,723	
TOTAL CLASSIFIED	22,171,006	26.2%	14,108,819	29.7%	19,908,377	27.3%	11,844,952	33.2%	68,033,154	28.2%
CLASSIFIED SALARIES	13,929,911	16.4%	8,535,577	18.0%	12,032,237	16.5%	7,210,706	20.2%	41,708,432	17.3%
EMPLOYEE BENEFITS	22,900,309	27.0%	13,936,953	29.3%	21,085,895	28.9%	6,282,118	17.6%	64,205,276	26.7%
SALARY & BENEFITS SUBTOTAL	76,047,545	89.7%	42,387,026	89.2%	66,692,168	91.4%	16,832,488	47.2%	201,959,226	83.8%
TOTAL PERSONNEL EXPENDITURES	76,047,545	89.7%	42,387,026	89.2%	66,692,168	91.4%	16,832,488	47.2%	201,959,226	83.8%
SUPPLIES & MATERIALS	1,608,763	1.9%	782,630	1.6%	884,232	1.2%	251,723	0.7%	3,527,349	1.5%
OPERATING EXP	3,915,463	4.6%	1,837,914	3.9%	2,925,481	4.0%	14,367,573	40.2%	23,046,431	9.6%
CAPITAL OUTLAY	161,548	0.2%	18,392	0.0%	74,006	0.1%	75,500	0.0%	329,446	0.1%
TRANSFERS	(166,722)	-0.2%	(19,000)	0.0%	(19,000)	0.0%	3,563,043	10.0%	3,358,321	1.4%
CONTINGENCY	3,196,183	3.8%	2,486,498	5.2%	2,400,000	3.3%	607,547	1.7%	8,690,228	3.6%
DIRECT EXPENDITURE SUBTOTAL	8,715,235	10.3%	5,106,435	10.8%	6,264,718	8.6%	18,865,386	52.8%	38,951,775	16.2%
TOTAL EXPENDITURES	\$84,762,780	100.0%	\$47,493,461	100.0%	\$72,956,886	100.0%	\$35,697,874	100.0%	\$240,911,001	100.0%

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