

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2020-2021 TENTATIVE BUDGET



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

JUNE 23, 2020

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2020-21 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	186,268,240	51.4%
113	General Fund - Unrestricted Designated Infrastructure	5,194,106	1.4%
114	General Fund - Unrestricted Designated	5,637,895	1.6%
General Fund Restricted			
12x	General Fund - Restricted	56,038,218	15.5%
124	Parking Services Fund	3,502,160	1.0%
13x	Health Services Fund	2,445,565	0.7%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	73,000	0.0%
33x	Child Development Fund	1,090,789	0.3%
Capital Project Fund			
4xx	Capital Projects Fund	24,207,412	6.7%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	26,238	0.0%
6xx	Internal Services Fund	17,355,403	4.8%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	60,569,755	16.7%
Total All Funds		<u>362,408,781</u>	<u>100.0%</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2020-2021 TENTATIVE 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 - FY21 TENTATIVE BUDGET**

ACCOUNT DESCRIPTION	2019-20 ADOPTION BUDGET	2019-20 REVISED P1 BUDGET	2020-21 TENTATIVE BUDGET	Change FY20 Adoption vs FY21 Tentative
SCFF HOLD-HARMLESS				
FY18 Total Computational Revenue	153,823,885	153,823,885	153,823,885	-
FY19 COLA @ 2.71%	4,168,627	4,168,627	4,168,627	-
FY20 COLA @ 3.26%	5,150,556	5,150,556	5,150,556	-
FY21 COLA @ 2.29%			3,735,976	3,735,976
TOTAL COMPUTATIONAL REVENUE (TCR)	163,143,068	163,143,068	166,879,044 ^[a]	3,735,976
CURRENT YEAR ADJUSTMENT (Deficit)	-	(1,521,453)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)	-	3,805,763	-	-
LOTTERY PROCEEDS	3,978,025	3,978,025	5,613,044	1,635,019
LOTTERY PROCEEDS PRIOR YEAR	-	87,293	-	-
FULL TIME FACULTY HIRING	1,184,531	1,184,531	1,184,531	-
PT FACULTY EQUITY COMP	558,080	540,955	540,955	(17,125)
PT FACULTY OFFICE HOURS	-	349,244	-	-
PT FACULTY HEALTH INS	-	(83)	-	-
NONRES TUITION - INTL	668,448	668,448	590,040	(78,408)
NONRES TUITION - DOM	952,217	952,217	1,087,035	134,818
TOTAL OTHER REVENUE	7,341,300	10,044,939	9,015,605	1,674,305
TOTAL GENERAL FUND UNRESTRICTED REV	170,484,369	173,188,007	175,894,650	5,410,281

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY21 TENTATIVE BUDGET ALLOCATION**

FY21 Tentative Revenue	175,894,650
Less: District-wide	(8,275,873)
Less: Utilities	(4,090,500)
Less: District Office (7.1% revenue)	<u>(12,488,520)</u>
Available for Distribution	<u>151,039,757</u>

	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY20 actual, includes NonResident)	11,242	5,143	9,639	26,024
2) WSCH	168,623	77,146	144,588	
3) Productivity Factor	525	525	525	
4) FTEF	321.2	146.9	275.4	
5) FTEF adjustment	13.5	7.4	10.5	
6) less: Full Time positions (FTEF)	<u>(131.4)</u>	<u>(68.0)</u>	<u>(115.3)</u>	34.3%
7) =Hourly FTEF @ ^[a]	203	86	171	16.5%
	\$ 54,088	\$ 4,669,606	\$ 26,996,565	\$ 76,761,658
8) Total Class Schedule Delivery Allocation	\$ 33,563,757	\$ 16,201,336	\$ 7,551,988	\$ 22,655,964
9) Base Allocation	\$ 7,551,988	\$ 7,551,988	\$ 7,551,988	\$ 22,655,964
10) <i>Adjusted FTES (FY20 actual)</i>	11,221	5,139	9,606	25,966
	43.2%	19.8%	37.0%	
11) FTEF Allocation	\$ 22,308,081	\$ 10,216,214	\$ 19,097,841	\$ 51,622,135
12) Total Allocation FY21	\$ 63,423,826	\$ 33,969,538	\$ 53,646,393	\$ 151,039,757
13a) Campus FY20 Carryover ^[b]	\$ 1,236,304	\$ 645,242	\$ 1,046,934	\$ 2,928,480
13b) Campus Carryover 18-19 SCFF Add'tl Rev ^[c]	\$ 3,211,964	\$ 989,340	\$ 2,437,916	\$ 6,639,220
14) FY21 Tentative Budget (Allocation & Carryover) ^[d]	\$ 67,872,094	\$ 35,604,120	\$ 57,131,243	\$ 160,607,457

Note:

[a] FY21 average replacement cost.
[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY20 is \$242,088.
[c] Due to the implementation of the SCFF, P1, P2, & Recal apportionments from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue. The amount for the DAC is \$563,802.
[d] Total for DAC is \$13,294,410.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 GENERAL FUND - UNRESTRICTED

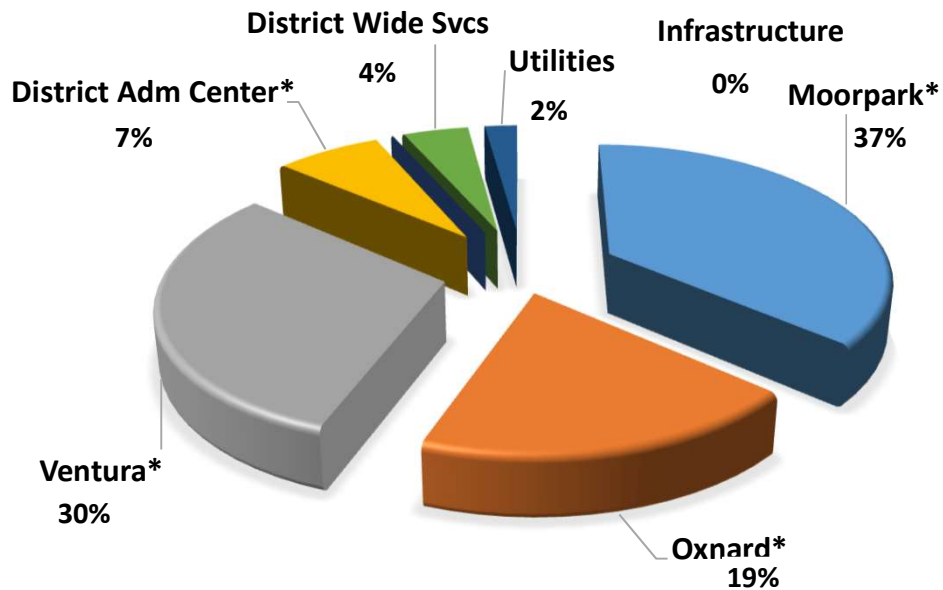
EDUCATION PROTECTION ACT (EPA) FUNDS *

		2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
8000	REVENUES	24,501,028	24,725,467
1000	ACADEMIC SALARIES	17,344,383	16,128,811
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	7,156,645	8,596,656
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	OTHER OUTGO	-	-
	TOTAL EXPENDITURES	24,501,028	24,725,467

* 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
2020-21 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET
MOORPARK	64,238,720	66,284,856	67,872,094 *
OXNARD	33,463,088	34,452,428	35,604,120 *
VENTURA	53,332,727	55,067,026	57,131,243 *
DISTRICT ADM CENTER	12,532,730	12,897,265	13,294,410 *
DISTRICTWIDE SVCS	7,865,456	8,295,456	8,275,873
UTILITIES	4,090,500	4,090,500	4,090,500
INFRASTRUCTURE	-	-	-
TOTAL EXPENDITURES	175,523,221	181,087,531	186,268,240

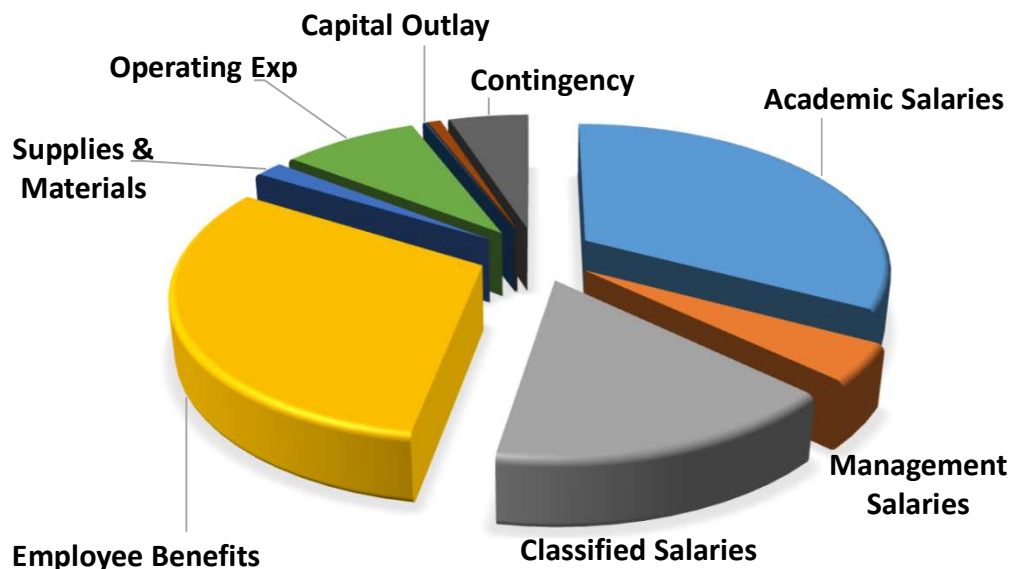


* Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	60,625,543	60,758,707	61,128,966	32.8%
2000 MANAGEMENT SALARIES	7,690,998	7,807,552	7,822,392	4.2%
2000 CLASSIFIED SALARIES	28,309,077	28,319,495	29,234,690	15.7%
3000 EMPLOYEE BENEFITS	54,803,563	54,838,566	57,810,311	31.0%
SALARY & BENEFIT SUBTOTAL	151,429,181	151,724,320	155,996,359	83.7%
4000 SUPPLIES & MATERIALS	2,702,826	3,136,315	3,178,571	1.7%
5000 OPERATING EXP	15,545,225	15,970,947	15,967,225	8.6%
6000 CAPITAL OUTLAY	312,393	493,039	251,165	0.1%
7000 TRANSFERS	783,018	1,039,941	1,539,723	0.8%
7999 CONTINGENCY	4,750,578	8,722,971	9,335,197	5.0%
DIRECT EXPENDITURE SUBTOTAL	24,094,040	29,363,211	30,271,881	16.3%
TOTAL EXPENDITURES	175,523,221	181,087,531	186,268,240	100.0%

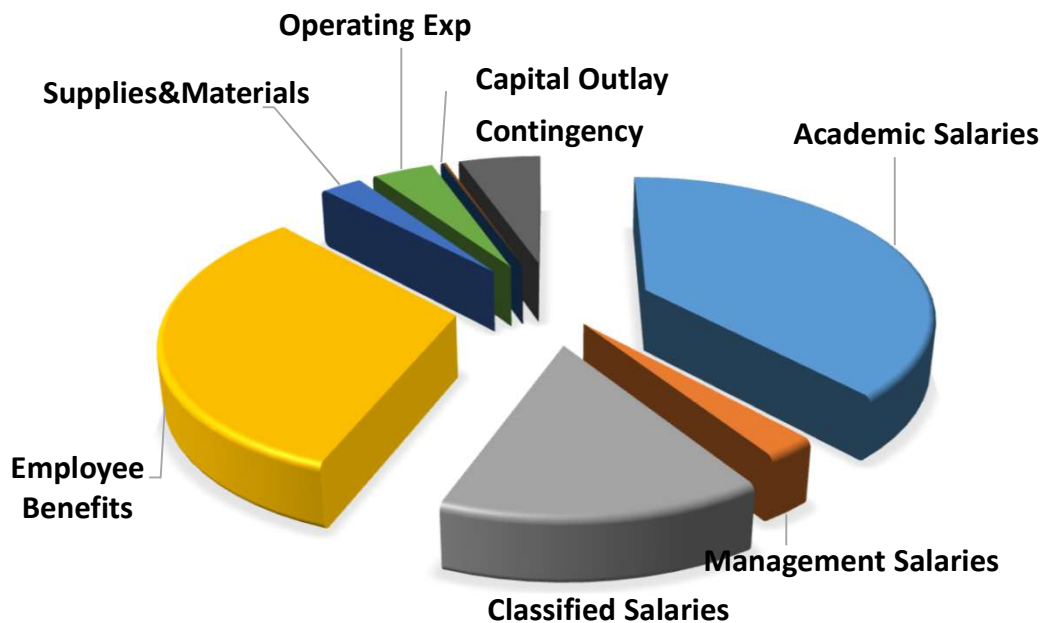


Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	25,850,819	25,845,332	26,036,672	38.4%
2000 MANAGEMENT SALARIES	1,683,237	1,940,191	1,713,013	2.5%
2000 CLASSIFIED SALARIES	9,570,340	9,371,895	10,246,269	15.1%
3000 EMPLOYEE BENEFITS	20,485,357	20,491,717	21,791,323	32.1%
SALARY & BENEFIT SUBTOTAL	57,589,754	57,649,135	59,787,278	88.1%
4000 SUPPLIES & MATERIALS	1,275,957	1,448,196	1,795,344	2.6%
5000 OPERATING EXP	2,216,236	2,213,053	2,715,483	4.0%
6000 CAPITAL OUTLAY	19,500	97,112	35,276	0.1%
7000 TRANSFERS	(110,000)	111,024	(110,000)	-0.2%
7999 CONTINGENCY	3,247,273	4,766,337	3,648,713	5.4%
DIRECT EXPENDITURE SUBTOTAL	6,648,966	8,635,721	8,084,816	11.9%
TOTAL BUDGETED EXPENDITURES	64,238,720	66,284,856	67,872,094	100.0%



* Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	12,669,471	12,822,422	13,004,146	36.5%
2000 MANAGEMENT SALARIES	1,751,249	1,649,972	1,768,450	5.0%
2000 CLASSIFIED SALARIES	5,189,771	5,368,419	5,133,262	14.4%
3000 EMPLOYEE BENEFITS	11,602,025	11,636,960	12,291,501	34.5%
SALARY & BENEFIT SUBTOTAL	31,212,517	31,477,773	32,197,360	90.4%
4000 SUPPLIES & MATERIALS	683,692	925,173	657,797	1.8%
5000 OPERATING EXP	1,129,068	1,164,590	1,116,072	3.1%
6000 CAPITAL OUTLAY	67,069	104,666	80,445	0.2%
7000 TRANSFERS	(274,500)	(274,500)	(335,194)	-0.9%
7999 CONTINGENCY	645,242	1,054,725	1,887,640	5.3%
DIRECT EXPENDITURE SUBTOTAL	2,250,571	2,974,655	3,406,761	9.6%
TOTAL BUDGETED EXPENDITURES	33,463,088	34,452,428	35,604,120	100.0%

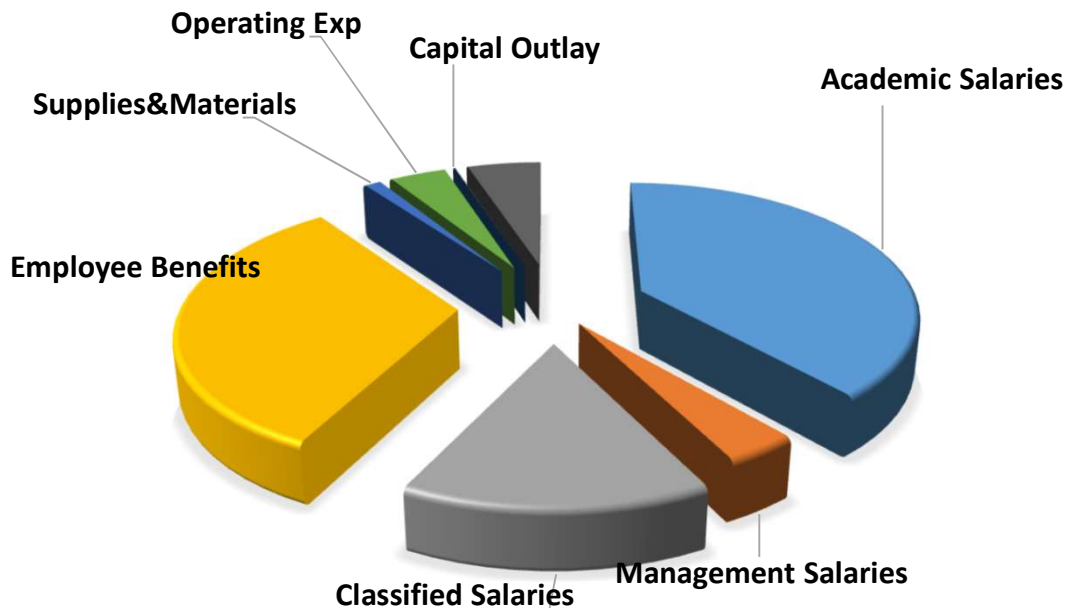


* Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment revenue.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED**

VENTURA COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	22,105,252	22,090,952	22,088,147	38.7%
2000 MANAGEMENT SALARIES	2,087,394	2,087,394	2,132,033	3.7%
2000 CLASSIFIED SALARIES	8,503,316	8,488,884	8,590,725	15.0%
3000 EMPLOYEE BENEFITS	17,830,699	17,842,593	18,576,292	32.5%
SALARY & BENEFIT SUBTOTAL	50,526,662	50,509,824	51,387,198	89.9%
4000 SUPPLIES & MATERIALS	655,354	661,121	631,106	1.1%
5000 OPERATING EXP	2,537,667	2,543,200	2,211,843	3.9%
6000 CAPITAL OUTLAY	24,359	29,897	19,644	0.0%
7000 TRANSFERS	(740,304)	(830,304)	(10,000)	0.0%
7999 CONTINGENCY	328,989	2,153,288	2,891,452	5.1%
DIRECT EXPENDITURE SUBTOTAL	2,806,065	4,557,202	5,744,045	10.1%
TOTAL BUDGETED EXPENDITURES	53,332,727	55,067,026	57,131,243	100.0%

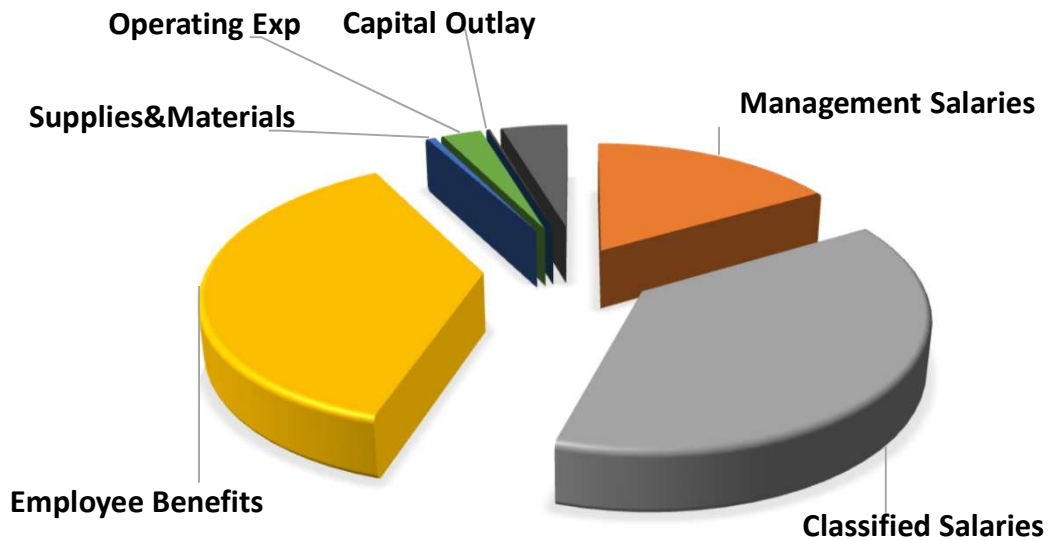


* Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,169,117	2,129,995	2,208,896	16.6%
2000 CLASSIFIED SALARIES	4,851,695	4,894,473	5,066,610	38.1%
3000 EMPLOYEE BENEFITS	4,698,434	4,693,651	4,956,890	37.3%
SALARY & BENEFIT SUBTOTAL	11,719,246	11,718,119	12,232,396	92.0%
4000 SUPPLIES & MATERIALS	67,723	74,224	74,224	0.6%
5000 OPERATING EXP	501,987	495,011	359,599	2.7%
6000 CAPITAL OUTLAY	14,700	10,800	10,800	0.1%
7000 TRANSFERS	-	5,502	10,000	0.1%
7999 CONTINGENCY	229,074	593,609	607,392	4.6%
DIRECT EXPENDITURE SUBTOTAL	813,484	1,179,146	1,062,014	8.0%
TOTAL BUDGETED EXPENDITURES	12,532,730	12,897,265	13,294,410	100.0%



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET*	2020-21 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-			0.0%
2000 CLASSIFIED SALARIES	78,954	69,954	69,954	0.8%
2000 BOARD, COMMISSIONERS, OTHER	115,000	125,870	127,870	1.5%
3000 EMPLOYEE BENEFITS	187,048	173,645	194,304	2.3%
SALARY & BENEFIT SUBTOTAL	381,002	369,469	392,129	4.7%
4000 SUPPLIES & MATERIALS	20,100	26,881	20,100	0.2%
5000 OPERATING EXP	5,069,767	5,465,312	5,473,727 ^[1]	66.1%
6000 CAPITAL OUTLAY	186,765	250,564	105,000	1.3%
7000 TRANSFERS	1,907,822	1,938,219	1,984,917 ^[2]	24.0%
7999 CONTINGENCY	300,000	245,011	300,000	3.6%
DIRECT EXPENDITURE SUBTOTAL	7,484,454	7,925,987	7,883,744	95.3%
TOTAL BUDGETED EXPENDITURES	7,865,456	8,295,456	8,275,873	100.0%

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,952,073
Insurance Premiums	\$ 1,086,655
Bank, Credit Card Charges & COTOP	\$ 298,000
Legal	\$ 400,000
Audits	\$ 145,000
Districtwide Marketing Campaign	\$ 150,000
Collective Bargaining Costs	\$ 149,500
Parking Online Admin	\$ 125,000
Exec Management Search Costs	\$ 74,200
Districtwide Memberships	\$ 125,000
Health Insurance Broker	\$ 145,400
Board of Trustee Operations	\$ 98,651
Facilities Planning	\$ 95,000
Unemployment Insurance	\$ 100,000
Other Miscellaneous Expense	\$ 529,248
Total	\$ 5,473,727

[2] Transfers in/out includes:

Campus Police Services	\$ 1,237,250
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 212,667
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	\$ 30,000
Total	\$ 1,984,917

* Includes Use of Reserves approved in August 2019 & December 2019.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET*	2020-21 TENTATIVE BUDGET
80099	SEIU Release Time	125,408	125,408	127,493
82011	Personnel Commissioners	75,000	75,000	75,000
82080	Accreditation/Planning	5,000	5,000	5,000
82100	Board Election	-	-	75,000
82101	Board of Trustees Operations	228,000	209,456	228,000
82103	Legal	300,000	430,000	400,000
82104	Districtwide Memberships	115,000	120,390	125,000
82106	Police Services	1,164,768	1,164,768	1,237,250
82111	Audits	165,000	165,000	145,000
82112	Bank, Credit Card Charges	305,000	305,000	298,000
82114	College Work Study Match	217,210	217,210	223,854
82116	Unemployment Insurance	90,000	90,000	100,000
82119	Management Consulting	30,000	230,000	30,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	35,000	35,000
82125	Classified Tuition Reimbursement	2,000	2,000	2,000
82127	H&W Employee Contribution Balancing	5,000	10,000	10,000
82128	Workers Comp State Fee	20,000	33,544	59,148
82129	Online Transcript Admin	75,000	75,000	75,000
82131	Insurance Premiums	1,086,655	1,086,655	1,086,655
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	113,000	113,000	145,400
82137	Parking Online Admin	125,000	125,000	125,000
82138	Classified Staff Development	15,000	15,000	15,000
82141	Durley Dr. Property Maintenance	15,000	15,000	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	95,000	95,000	95,000
82149	Exec Management Search Costs	120,000	120,000	75,000
82150	1095C Employer Provided Health (Fed req.)	42,000	42,000	-
82154	Staff Diversity Coordinators	60,000	60,000	60,000
82155	Employment related services	40,000	40,000	40,000
82156	Recruitment-Advertising (HR)	75,000	75,000	75,000
82159	District-wide Staff Development	15,000	15,000	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	150,000	170,000	150,000
82166	Board Room Broadcasting	20,000	100,000	25,000
82170	Collection Fees (COTOP)	6,000	6,000	6,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	AdminiSystem SW License Fee/HW Main	1,890,415	1,890,415	2,057,073
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	40,000	40,000
82181	Contingency	300,000	275,408	300,000
82188	Info Technology Equipment	30,000	30,000	30,000
82196	District Wide Leadership Academy	15,000	15,000	15,000
82197	Employee Perception Survey	-	11,560	-
82198	Student Leadership Academy	-	7,642	-
87313	D/W Marketing Campaign	150,000	150,000	150,000
	TOTAL EXPENDITURES	7,865,456	8,295,456	8,275,873

* Includes Use of Reserves approved in August 2019 & December 2019.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET
GAS	149,400	113,830	113,830
WATER/SEWER	977,400	901,655	901,655
ELECTRICITY	2,767,700	2,858,455	2,858,455
TELEPHONE/TECH	196,000	216,560	216,560
DIRECT EXPENDITURE SUBTOTAL	4,090,500	4,090,500	4,090,500
TOTAL BUDGETED EXPENDITURES	4,090,500	4,090,500	4,090,500

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

FUND BALANCES

	<u>6/30/2019 ACTUALS</u>	<u>6/30/2020 PROJECTIONS</u>	<u>6/30/2021 PROJECTIONS</u>
Board Designated ^[a]			
State Required Minimum 5% ^[b]	10,018,403	9,718,964	9,791,078
Revenue Shortfall Contingency	5,000,000	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000	1,000,000
Energy Efficiency	1,400,000	170,000	170,000
Unallocated	17,674,962 ^[c]	11,499,552	9,921,331
Budget Carryover	<u>5,038,852 ^[d]</u>	<u>11,506,395 ^[d]</u>	<u>-</u>
Fund 111 Sub-Total	40,132,217	38,894,911	25,882,409
Fund 113	21,694,867	15,531,291	15,013,425
Fund 114	<u>16,984,594</u>	<u>14,334,685</u>	<u>10,952,690</u>
Grand Total - General Fund Unrestricted	<u>78,811,677</u>	<u>68,760,887</u>	<u>51,848,524</u>

[a] The Board has designated reserves to address infrastructure and one-time expenditure needs.

[b] Includes 111, 113, and 114 budgeted expenses.

[c] Due to the implementation of SCFF, the second principal apportionment from the State was greater than the first apportionment for FY19 by a total of \$5.7 million. At 6/30/2019, a plan to utilize these reserves was still in development. During fiscal year 19-20, the Board approved augmenting the budget for these additional apportionment revenue related to P2 and Recal.

[d] Incorporates budget carryover including the 2% limit and one-time funds related to the allocation of additional SCFF apportionment revenue.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2020-2021 TENTATIVE 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.

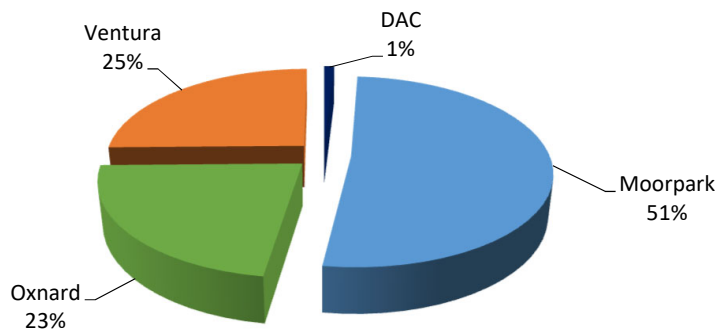
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
8000 REVENUES ^[a]	<u>4,155,313</u>	<u>4,676,240</u>
1000 ACADEMIC SALARIES	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-
3000 EMPLOYEE BENEFITS	<u>-</u>	<u>-</u>
SALARY & BENEFIT SUBTOTAL	-	-
4000 SUPPLIES & MATERIALS	2,710,700	2,897,451
5000 OTHER OPERATING EXP	781,000	1,215,000
6000 CAPITAL OUTLAY	2,522,172	1,081,655
7000 OTHER OUTGO	<u>1,830,304</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,844,176</u>	<u>5,194,106</u>
Net Change Fund Balance		(517,866)
Beginning Fund Balance		15,531,291
Ending Fund Balance		15,013,425

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. See Fund 113 By Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE 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	1,931,100	-	866,655	1,064,445
15221	MC	Library Materials & Databases	617,340	-	150,000	467,340
15222	MC	Inst & Non Inst Equip	1,079,828	-	500,100	579,728
15223	MC	Tech Hardware & Software	1,404,850	-	550,000	854,850
15224	MC	Other	3,515,781	-	600,000	2,915,781
		SUBTOTAL MOORPARK	8,548,899	-	2,666,755	5,882,144
25220	OC	Sch Maint & Capital Furniture	2,321,194	-	709,000	1,612,194
25221	OC	Library Materials & Databases	285,002	-	64,000	221,002
25222	OC	Inst & Non Inst Equip	598,122	-	125,000	473,122
25223	OC	Tech Hardware & Software	1,068,040	-	267,000	801,040
25224	OC	Other	142,157	-	-	142,157
		SUBTOTAL OXNARD	4,414,516	-	1,165,000	3,249,516
35220	VC	Sch Maint & Capital Furniture	813,392	-	465,000	348,392
35221	VC	Library Materials & Databases	58,517	-	58,517	-
35222	VC	Inst & Non Inst Equip	632,577	-	440,000	192,577
35223	VC	Tech Hardware & Software	98,834	-	98,834	-
35224	VC	Other	355,402	-	250,000	105,402
		SUBTOTAL VENTURA	1,958,722	-	1,312,351	646,371
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			15,531,291	4,676,240	5,194,106	15,013,425

[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
2020-2021 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

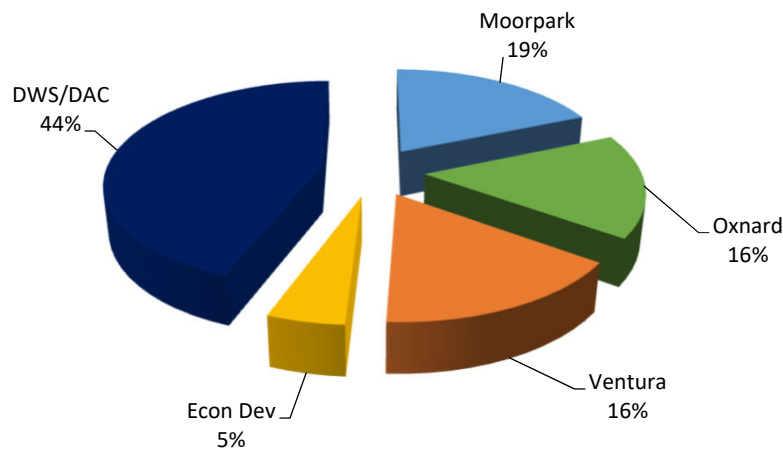
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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
2020-2021 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		<u>2019-20 ADOPTION BUDGET</u>	<u>2020-21 TENTATIVE BUDGET</u>
8000	REVENUES	<u>5,109,328</u>	<u>2,255,900</u>
1000	ACADEMIC SALARIES	20,000	10,000
2000	CLASSIFIED & OTHER SALARIES	1,238,221	1,010,988
3000	EMPLOYEE BENEFITS	<u>693,469</u>	<u>601,580</u>
	SALARY & BENEFIT SUBTOTAL	1,951,690	1,622,568
4000	SUPPLIES & MATERIALS	390,887	334,591
5000	OTHER OPERATING EXP	2,784,956	1,158,798
6000	CAPITAL OUTLAY	4,958,898	1,946,438
7000	OTHER OUTGO	<u>925,443</u>	<u>575,500</u>
	TOTAL EXPENDITURES	<u>11,011,875</u>	<u>5,637,895</u>
	Net Change Fund Balance		(3,381,995)
	Beginning Fund Balance		14,334,685
	Ending Fund Balance		10,952,690

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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	6,206	-	6,206	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,093	-	1,093	-
12909	MC	Zoo Operations	267,621	181,280	448,144	757
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	10,163	-	200	9,963
15002	MC	Civic Center	55,961	15,000	68,849	2,112
15004	MC	Indirect Cost Recovery	170,447	8,000	29,997	148,450
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	4,697,204	308,933	57,000	4,949,138
15104	MC	Volleyball	923	-	923	-
15105	MC	Wrestling	574	-	574	-
15110	MC	Baseball Camp	73	-	73	-
1512x	MC	Community Services	15,438	-	15,438	-
15200	MC	International Students	315,592	185,000	402,076	98,515
		SUBTOTAL MOORPARK PROGRAMS	5,571,462	698,213	1,053,110	5,216,565
22073	OC	Foundation support	3,441	152,046	152,046	3,441
22147	OC	CSSC County Lease	645,448	-	100,000	545,448
24461	OC	Auto Body	8,339	200	1,200	7,339
24510	OC	Dental Hygiene	98,303	36,000	50,926	83,378
24528	OC	Fire Academy-CPAT	156,214	45,000	44,644	156,570
24565	OC	EMT Skills Testing	14,279	10,500	10,221	14,558
24567	OC	State Fire Training	5,042	7,000	7,000	5,042
25002	OC	Civic Center	623,164	126,000	248,496	500,668
25004	OC	Indirect Cost Recovery	637,221	20,000	125,000	532,221
25010	OC	Leases	255,494	45,000	50,000	250,494
25023	OC	College Improvement Fund	45,137	-	10,000	35,137
25024	OC	Proctoring/Testing Fees	3,947	500	500	3,947
25026	OC	Bookstore Lease	316,426	112,167	89,930	338,664
25027	OC	All College Day	4,835	-	3,000	1,835
25031	OC	Contingency	75,350	-	6,000	69,350
25200	OC	International Students	29,902	-	-	29,902
25201	OC	CC Foundation Smog Ref & Tech	7,221	12,000	12,000	7,221
		SUBTOTAL OXNARD PROGRAMS	2,929,765	566,413	910,962	2,585,215

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
35002	VC	Civic Center	43,382	213,750	218,261	38,871
35004	VC	Indirect Cost Recovery	472,969	35,000	68,000	439,969
3501x	VC	Leases	84,798	104,004	154,877	33,925
35024	VC	Testing Fees	7,691	3,500	11,191	-
35026	VC	Bookstore Lease	885,803	235,000	354,000	766,803
35027	VC	Ticket Sales	7,763	-	7,763	-
35200	VC	International Students	271,415	40,000	39,100	272,315
38709	VC	COV Superior Court Training	47,664	-	47,664	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
		SUBTOTAL VENTURA PROGRAMS	1,824,035	631,254	903,406	1,551,883
53001	EWD	District Economic Development Office	437,244	2,000	262,997	176,247
54001	EWD	Contract Education	-	10,000	10,000	-
		SUBTOTAL ECON DEV PROGRAMS	437,244	12,000	272,997	176,247
72067	DAC	District Office Building	486,518	247,000	191,000	542,518
75004	DAC	Indirect Cost Recovery	607,572	12,000	10,000	609,572
		SUBTOTAL DAC PROGRAMS	1,094,090	259,000	201,000	1,152,090
81009	DWS	Financial Aid Administrative Allowance	-	20	20	-
82123	DWS	Remote Registration	32,602	-	32,602	-
82130	DWS	Emergency Preparedness	1,825,238	-	1,825,238	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	215,690	89,000	34,000	270,690
87313	DWS	D/W Marketing Campaign	350,000	-	350,000	-
		SUBTOTAL DISTRICTWIDE PROGRAMS	2,478,089	89,020	2,296,420	270,690
		TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED	14,334,685	2,255,900	5,637,895	10,952,690

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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.

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

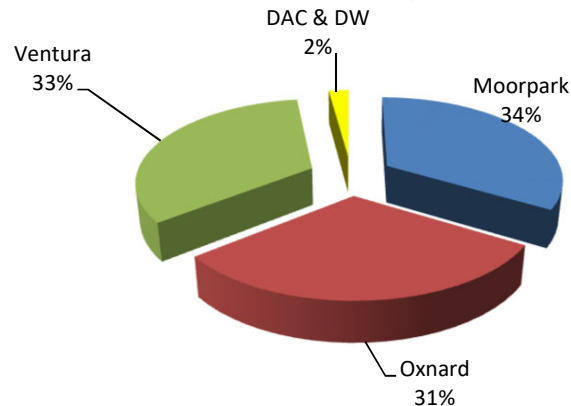
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET
8000 REVENUES	<u>52,917,165</u>	<u>57,505,280</u>	<u>53,670,409</u>
1000 ACADEMIC SALARIES	7,293,383	7,887,936	7,631,443
2000 CLASSIFIED & OTHER SALARIES	15,429,896	16,570,141	15,392,262
3000 EMPLOYEE BENEFITS	<u>8,780,458</u>	<u>9,415,652</u>	<u>9,095,003</u>
SALARY & BENEFIT SUBTOTAL	31,503,737	33,873,730	32,118,708
4000 SUPPLIES & MATERIALS	7,143,697	7,722,801	5,803,847
5000 OTHER OPERATING EXP	6,337,608	7,264,082	6,709,299
6000 CAPITAL OUTLAY	976,419	1,213,450	698,995
7000 OTHER OUTGO	<u>9,854,138</u>	<u>10,329,650</u>	<u>10,707,369</u>
TOTAL EXPENDITURES	<u>55,815,599</u>	<u>60,403,713</u>	<u>56,038,218</u>
Net Change Fund Balance			(2,367,809)
Beginning Fund Balance			2,800,244
Ending Fund Balance			432,435

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	11,051,122	8,817,739	12,911,307	148,900	32,929,069
125	OTHER STATE GRANTS	4,991,163	3,469,735	3,663,324	833,285	12,957,508
126	FEDERAL GRANTS	792,530	4,584,367	355,104	89,888	5,821,890
127	CONTRACTS	-	-	40,120	-	40,120
128x	RESTRICTED LOTTERY & IELM	1,717,737	125,000	1,491,138	-	3,333,875
129	OTHER RESTRICTED FUNDS	265,895	245,797	318,718	125,347	955,757
TOTAL GENERAL FUND RESTRICTED		18,818,447	17,242,639	18,779,712	1,197,421	56,038,218

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE 19-20*	3,233	9,000	17,625	-	29,858
x6101	CARE 20-21	51,881	238,493	82,165	-	372,539
x6002	DSPS 19-20*	43,120	42,989	32,134	-	118,243
x6102	DSPS 20-21	1,078,298	618,384	1,177,082	-	2,873,764
x6003	EOPS 19-20*	11,037	58,000	-	-	69,037
x6103	EOPS 20-21	648,273	1,047,933	932,260	-	2,628,466
x6009	Prior Year(s) DSPS	92,672	539	104,129	-	197,339
x6038	TANF	35,924	48,730	49,297	-	133,951
x6111	Student Financial Aid Administration 19-20*	28,983	-	25,000	-	53,983
x6211	Student Financial Aid Administration 20-21	388,889	306,121	454,309	-	1,149,319
x6515	Student Equity & Achievement 19-20*	638,781	753,549	1,612,897	-	3,005,227
x6516	Student Equity & Achievement 20-21	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 17-18*	82,837	69,346	-	-	152,183
x6611	Guided Pathways 18-19*	208,564	241,252	294,153	-	743,969
x6612	Guided Pathways 19-20*	272,917	201,044	280,357	-	754,318
x6613	Guided Pathways 20-21	109,167	80,417	112,602	-	302,186
x7010	Perkins IV Title I Part C	323,932	208,050	362,877	-	894,859
x7041	CalWORKS 19-20*	13,557	51,000	50,682	-	115,239
x7042	CalWORKS 20-21	185,396	270,888	274,676	-	730,960
x7503	Strong Workforce Local 18-19*	202,464	100,031	375,741	-	678,236
x7504	Strong Workforce Local 19-20*	809,901	554,429	1,264,226	-	2,628,556
x7505	Strong Workforce Local 20-21	1,280,723	676,238	1,201,015	-	3,157,976
x7603	Strong Workforce Regional 18-19*	265,805	246,707	262,447	4,722	779,682
x7604	Strong Workforce Regional 19-20*	670,001	363,528	378,161	82,276	1,493,966
x8122	Veteran Resource Center 18-19*	11,800	10,125	8,452	-	30,377
x8123	Veteran Resource Center 19-20*	70,256	65,305	56,409	-	191,970
x8124	Veteran Resource Center 20-21	66,743	64,161	92,569	-	223,473
x8131	Mental Health Support 18-19*	5,795	16,642	22,251	-	44,688
x8713	Financial Aid Technology 18-19*	28,477	45,467	44,746	-	118,690
x8715	Financial Aid Technology 20-21	37,500	29,211	34,989	-	101,700
86129	Staff Diversity 18-19*	-	-	-	11,902	11,902
86130	Staff Diversity 19-20*	-	-	-	50,000	50,000
TOTAL STATE CATEGORICAL FUNDS		11,051,122	8,817,739	12,911,307	148,900	32,929,069

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6071	CA College Promise 19-20*	1,018,413	590,556	284,364	-	1,893,334
x6072	CA College Promise 20-21	1,557,082	684,271	1,218,060	-	3,459,413
x6322	Student Success Completion Grant 20-21	1,959,000	2,058,845	1,692,514	-	5,710,359
x7054	Foster Care Education 19-20*	-	9,500	27,000	-	36,500
x7254	Foster Care Education 20-21	-	100,688	106,261	-	206,949
x7563	Nursing Program Support Grant 20-21	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	-	-	-	40,898	40,898
x7815	CA Virtual Campus Online Educ Init*	182,969	-	125,675	-	308,644
x8125	Veterans Resource Center Grant*	53,896	25,875	-	-	79,771
x8907	Teacher Prep Program*	15,000	-	-	-	15,000
37096	MESA (Math,Engin,Sci Achiev)*	-	-	23,760	-	23,760
53055	CA Apprenticeship Initiative - Pre-Apprenticeship*	-	-	-	125,881	125,881
53056	CA Apprenticeship Initiative 17-18*	-	-	-	343,954	343,954
53057	CA Apprenticeship Initiative 18-19*	-	-	-	235,326	235,326
53066	CA Adult Education Program FY20*	-	-	-	7,226	7,226
82138	Classified Professional Development Funds*	-	-	-	80,000	80,000
TOTAL OTHER STATE GRANTS		4,991,163	3,469,735	3,663,324	833,285	12,957,508

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7411	Proj. Promesas - Title V with CSUCI - Year 1*	-	-	297	-	297
x7412	Proj. Promesas - Title V with CSUCI - Year 2*	-	-	4,921	-	4,921
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	505	-	8,376	-	8,880
x7414	Proj. Promesas - Title V with CSUCI - Year 4*	12,876	27,693	9,880	-	50,449
x7415	Proj. Promesas - Title V with CSUCI - Year 5	26,280	26,280	26,280	-	78,840
17218	Proj. AIMS2 - Title V with CSUN - Year 3*	1,149	-	-	-	1,149
17219	Proj. AIMS2 - Title V with CSUN - Year 4*	15,252	-	-	-	15,252
17220	Proj. AIMS2 - Title V with CSUN - Year 5	50,000	-	-	-	50,000
17730	Proj. Chess - Title V with CLU - Year 1*	113,214	-	-	-	113,214
17731	Proj. Chess - Title V with CLU - Year 2*	263,338	-	-	-	263,338
17732	Proj. Chess - Title V with CLU - Year 3	309,917	-	-	-	309,917
27145	Proj. Acceso - Title V - Year 1*	-	521,421	-	-	521,421
27146	Proj. Acceso - Title V - Year 2*	-	599,999	-	-	599,999
27153	Proj. Adelante - Title V - Year 3*	-	31,457	-	-	31,457
27154	Proj. Adelante - Title V - Year 4*	-	46,753	-	-	46,753
27155	Proj. Adelante - Title V - Year 5	-	417,362	-	-	417,362
27185	Proj. Acabado - Title III - Year 1*	-	22,838	-	-	22,838
27186	Proj. Acabado - Title III - Year 2*	-	223,238	-	-	223,238
27187	Proj. Acabado - Title III - Year 3*	-	80,891	-	-	80,891
27188	Proj. Acabado - Title III - Year 4*	-	845,737	-	-	845,737
27189	Proj. Acabado - Title III - Year 5	-	1,199,979	-	-	1,199,979
28113	Upward Bound Year 3*	-	253,183	-	-	253,183
28114	Upward Bound Year 4	-	287,536	-	-	287,536
37421	CCAMPIS - Title V - Year 1*	-	-	44,560	-	44,560
37422	CCAMPIS - Title V - Year 2*	-	-	130,395	-	130,395
37423	CCAMPIS - Title V - Year 3	-	-	130,395	-	130,395
53052	WIOA Title II FY20*	-	-	-	89,888	89,888
TOTAL FEDERAL GRANTS		792,530	4,584,367	355,104	89,888	5,821,890

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 127 CONTRACTS

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

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801	12802	12803	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	Restricted Lottery (Carryforward)	1,029,528	125,000	1,000,000	-	2,154,528
VAR	Restricted Lottery 20-21	574,190	-	491,138	-	1,065,328
TOTAL RESTRICTED LOTTERY		1,603,718	125,000	1,491,138	-	3,219,856

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878	12879	12880	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	IELM (Carryforward)	114,019	-	-	-	114,019
TOTAL IELM		114,019	-	-	-	114,019

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	8,500	7,787	10,988	-	27,275
x6006	Work Study	257,395	238,010	307,730	-	803,135
81009	Financial Aid Administrative Allowance	-	-	-	125,347	125,347
TOTAL OTHER RESTRICTED FUNDS		265,895	245,797	318,718	125,347	955,757

2020-2021 TENTATIVE BUDGET

PARING 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. Revenues collected are restricted and must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas districtwide. Revenues generated from parking and related services are not enough to fully fund all necessary safety, transportation and police services. Therefore, unrestricted general fund (Districtwide) monies are provided as financial support toward the cost of providing police services at all sites.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 PARKING SERVICES FUND
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
BEGINNING BALANCE	18,885	2,362	119,678	251,678	138,563	254,040
REVENUES						
Parking Fees - Permits	580,000	594,700	207,000	204,900	787,000	799,600
Parking Fees - Permits CCPG	400,000	375,300	-	-	400,000	375,300
Parking Fees - Daily/Coin	672,000	609,000	-	-	672,000	609,000
Parking and Traffic Fines	355,000	372,000	-	-	355,000	372,000
Other Local Revenues/Fees	2,500	100	-	-	2,500	100
Interfund Transfer In from General Fund	1,164,768	1,237,250	-	-	1,164,768	1,237,250
Intrafund Transfer [a]	75,000	311,448	(75,000)	(311,448)	-	-
TOTAL REVENUES	3,249,268	3,499,798	132,000	(106,548)	3,381,268	3,393,250
RESOURCES AVAILABLE	3,268,153	3,502,160	251,678	145,130	3,519,831	3,647,290
EXPENDITURES						
Classified & Other Salaries	1,785,698	1,833,668	-	-	1,785,698	1,833,668
Employee Benefits	1,083,862	1,237,254	-	-	1,083,862	1,237,254
Supplies and Materials	45,191	62,724	-	-	45,191	62,724
Operating Expenditures	351,040	368,514	-	-	351,040	368,514
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	3,265,791	3,502,160	0	0	3,265,791	3,502,160
PROJECTED ENDING BALANCE	2,362	0	251,678	145,130	254,040	145,130

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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. Effective with the fall 2019 term, the student health fee assessment for the fall and spring semesters is \$21, a \$1 increase over the prior year. The fee for the summer term will increase from \$17 to \$18. The 2012-13 State budget provided Districts with the option to receive a block grant of \$28 per funded FTES 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
 2020-2021 TENTATIVE BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
BEGINNING FUND BALANCE	2,197,693	2,006,907	759,705	759,705	900,060	688,484	3,857,458	3,455,096
REVENUES								
State Mandated Costs-Block Grant	102,000	102,000	45,000	45,000	92,000	97,000	239,000	244,000
Student Health Fees	700,000	700,000	315,000	346,330	595,000	595,000	1,610,000	1,641,330
Other Student Charges	43,000	43,000	20,000	23,000	85,000	80,000	148,000	146,000
Other Income	2,300	52,300	13,000	13,000	6,000	6,000	21,300	71,300
TOTAL REVENUES	847,300	897,300	393,000	427,330	778,000	778,000	2,018,300	2,102,630
EXPENDITURES								
Academic Salaries	136,371	136,371	96,523	99,203	119,910	121,373	352,804	356,947
Classified & Other Salaries	461,995	475,412	86,191	93,191	330,228	319,833	878,413	888,436
Employee Benefits	269,336	288,210	125,051	132,136	340,138	354,821	734,526	775,167
Supplies & Materials	50,840	47,250	29,785	41,000	34,000	32,500	114,625	120,750
Operating Expenses	119,544	124,266	55,450	61,800	165,300	115,200	340,294	301,266
Capital Outlay	-	3,000	-	-	-	-	-	3,000
TOTAL EXPENDITURES	1,038,086	1,074,509	393,000	427,330	989,576	943,726	2,420,662	2,445,565
OPERATING SURPLUS(DEFICIT)	(190,786)	(177,209)	-	-	(211,576)	(165,726)	(402,362)	(342,935)
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	2,006,907	1,829,699	759,705	759,705	688,484	522,758	3,455,096	3,112,161

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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
 2020-2021 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET
 FUND 322

	OXNARD	
	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
BEGINNING BALANCE	184,775	170,559
REVENUES		
Food Sales	125,000	66,000
Catering Sales	15,000	7,000
Interfund Transfer In	-	-
TOTAL REVENUES	140,000	73,000
TOTAL FUNDS AVAILABLE	324,775	243,559
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	7,119	7,119
Supplies and Materials	5,677	5,177
Operating Expenditures	16,420	16,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	125,000	44,284
TOTAL EXPENDITURES	154,216	73,000
PROJECTED ENDING BALANCE	170,559	170,559 *

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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
 2020-2021 TENTATIVE BUDGET
 CHILD DEVELOPMENT CENTER
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
BEGINNING FUND BALANCE	313,619	314,460	-	-	224,239	225,345	537,858	539,805
REVENUES								
Child Care Tax Bailout Apportionment	32,000	32,000	-	33,000	33,000	34,000	65,000	99,000
Child Care Fees	386,821	386,821	-	45,001	263,000	275,000	649,821	706,822
Child Care Fees-paid by grants/aid	-	-	-	86,000	-	-	-	86,000
Child Care Fees-paid by others	-	-	-	5,000	75,000	35,000	75,000	40,000
Other Revenue	-	-	-	-	-	-	-	-
Ⓔ TOTAL REVENUES	418,821	418,821	-	169,001	371,000	344,000	789,821	931,822
EXPENDITURES								
Classified & Other Salaries	248,414	244,314	-	165,191	280,561	279,944	528,975	689,449
Employee Benefits	141,016	144,045	-	114,400	130,523	98,035	271,539	356,480
Supplies & Materials	13,500	14,000	-	-	10,000	10,000	23,500	24,000
Operating Expenses	15,050	14,550	-	-	5,810	6,310	20,860	20,860
TOTAL EXPENDITURES	417,980	416,910	-	279,591	426,894	394,289	844,874	1,090,789
OPERATING INCOME (LOSS)	841	1,912	-	(110,590)	(55,894)	(50,289)	(55,053)	(158,967)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	110,590	57,000	57,000	57,000	167,590
TOTAL NON OPERATING REV/ (EXP)	-	-	-	110,590	57,000	57,000	57,000	167,590
NET CHANGE IN BALANCE	841	1,912	-	-	1,106	6,711	1,947	8,623
ENDING FUND BALANCE	314,460	316,372	-	-	225,345	232,056	539,805	548,428

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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)
Sub-fund 43xx	Measure S Bond Projects (restricted)

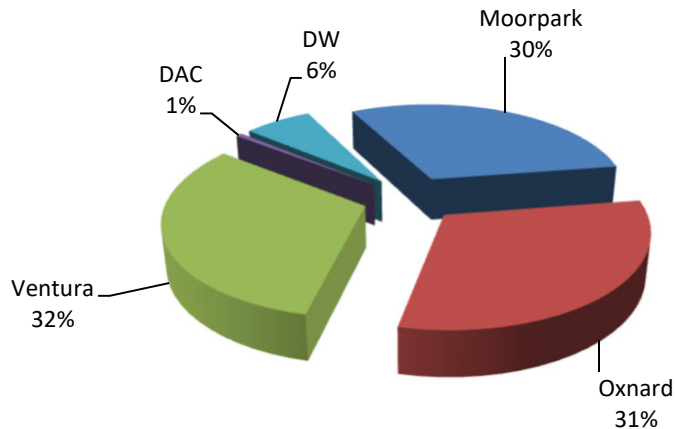
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2019-20 REVISED BUDGET	2020-21 TENTATIVE BUDGET
8000 REVENUES	4,324,843	12,764,579	3,741,762
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	285,655	1,134,245	930,307
5000 OTHER OPERATING EXP	399,421	862,736	469,899
6000 CAPITAL OUTLAY	18,259,831	26,817,745	19,966,293
7000 OTHER OUTGO	2,696,681	3,110,757	2,840,913
TOTAL EXPENDITURES	21,641,589	31,925,483	24,207,412

Net Change Fund Balance	(20,465,650)
Beginning Fund Balance	30,108,254
Ending Fund Balance	9,642,603

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	348,188	929,652	2,071,547	-	-	3,349,387
415	Redevelopment Agency Funds	406,610	1,630,777	570,995	-	-	2,608,382
417	Non Res Stdnt Cptl Outlay Surcharge	82,905	48,183	278,384	-	-	409,472
419	Locally Funded Projects	6,142,161	4,726,153	4,805,205	26,786	999,906	16,700,212
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	-	125,000	564,960	1,139,960
TOTAL CAPITAL PROJECTS		7,279,863	7,484,765	7,726,131	151,786	1,564,866	24,207,412

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Resurface Running Track	-	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	-	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	-	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	-	30,581	30,581	-
MC	ADMIN BLDG SECONDARY EFF PH 1 16/17	-	300,000	300,000	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
	MOORPARK COLLEGE SUBTOTAL	-	348,188	348,188	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	13/14 REPL EMG LTING/FIRE ALARM BAT	368	368	737	-
OC	SM 13/14 R/R RESTROOMS CW	15,750	15,750	31,500	-
OC	S/M 13/14 SIDEWALK R/R CW	8,207	8,207	16,413	-
OC	SM 13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	575	575	1,150	-
OC	13/14 REPAIR/RECOAT ROOF BLDG 21	16,000	16,000	32,000	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	Reroof Bldg #20 Job & Car SM 15/16	-	32,500	32,500	-
OC	Repl Roof Bldg#1 No Hall SM15/16	-	17,650	17,650	-
OC	R/R Roof Bldg #10-CDC SM 15/16	-	90,500	90,500	-
OC	Refurb Stud Restrm #24 CSC SM 15/16	-	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	-	35,001	35,001	-
OC	REPL 2 HVAC UNITS MAIN BLDG SM16/17	-	38,463	38,463	-
OC	REPL HVAC SVC STAFF OFF/CLSRM 16/17	-	73,463	73,463	-
OC	INSTALL A/C CLSRM LS11-LS15 SM1617	-	212,400	212,400	-
OC	INSTALL HVAC BLDG 4 PH 1 SM16/17	-	118,254	118,254	-
OC	REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	OC EMERGENCY LIGHT BACKUP BATTERIES	-	6,504	6,504	-
OC	OC REPLACE FIRE ALARM BLDG 6	-	57,904	57,904	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	18,453	18,453	-
OC	15/16 CONDENSING UNIT REPLACE CW	-	3,027	3,027	-
OC	OC SM 18/19 ALLOCATION	-	62,853	62,853	-
OC	OC LS CORRIDOR PAINTING	-	30,000	30,000	-
OC	OC LA-6/LS-8/LS-16	-	918	918	-
	OXNARD COLLEGE SUBTOTAL	47,010	882,642	929,652	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	SM Ong Campus Facility Improvements	7,787	7,787	15,574	-
VC	Repair/Replace Concrete Walkways	-	795	795	-
VC	Repair Athletic Track	-	180	180	-
VC	Replace Gutters on WAM	-	86	86	-
VC	Repair Restrooms in Admin Bldg	-	795	795	-
VC	Replace Gas Line to DRC	-	108	108	-
VC	Repl Heating in Admin Bldg	-	795	795	-
VC	Replace Flooring in DRC	-	36	36	-
VC	SM 13/14 Admin Bldg Window Repl	64,828	64,828	129,657	-
VC	SM 13/14 Guthrie Hall - Ext Paint	3,000	3,000	6,000	-
VC	CW Replace Fencing & Gates SM 15/16	-	107,435	107,435	-
VC	Repl Roof & Doors #21 M/O SM 15/16	-	14,720	14,720	-
VC	Rem Restrms adj Sml Gym #7 SM15/16	-	5	5	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	9,255	9,255	-
VC	REPLACE EOPS ROOF SM 15/16	-	23,717	23,717	-
VC	SCI/MATH REPL DRYER/VAC PUMP SM1516	-	15,290	15,290	-
VC	REPLACE HVAC MATH/SCIENCE SM16/17	-	650,000	650,000	-
VC	REPLACE CONCRETE WALKWAY SM16/17	-	550,000	550,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	169,941	169,941	-
VC	18/19 VC LRC CHILLER REPLACEMENT	-	247,256	247,256	-
VC	VC SM 19/20 ALLOCATION	-	112,831	112,831	-
VC	VC MCW/MCE CHILLERS	-	125	125	-
VC	BCS/FA HVAC REPAIR	-	16,948	16,948	-
	VENTURA COLLEGE SUBTOTAL	75,615	1,995,932	2,071,547	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Moorpark RDA	97,078	-	97,078	-
MC	Former City of Simi Valley RDA	308,854	-	308,854	-
MC	Former City of Thousand Oaks	678	-	678	-
OC	Former Camarillo Corridor RDA	497,799	-	497,799	-
OC	Former Port Hueneme RDA	130,000	-	130,000	-
OC	Former Channel Islands RDA	83,488	-	83,488	-
OC	Former Oxnard RDA	919,489	-	919,489	-
VC	Former San Buenaventura RDA	184,520	-	184,520	-
VC	Former Piru Earthquake Recovery RDA	46,695	-	46,695	-
VC	Former Santa Paula RDA	155,181	-	155,181	-
VC	Former Fillmore RDA	114,803	-	114,803	-
VC	Former Ojai RDA	69,797	-	69,797	-
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		2,608,382	-	2,608,382	-

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	32,905	50,000	82,905	-
OC	Capital Outlay Surcharge	43,183	5,000	48,183	-
VC	Capital Outlay Surcharge	248,384	30,000	278,384	-
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		324,472	85,000	409,472	-

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	2,932,853	85,000	3,017,853	-
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Gym Renovation	1,124,403	-	1,124,403	-
MC	Admin Bldg Renovation	132,759	-	55,000	77,759
MC	Forum AA -147 Renovation	63,100	-	-	63,100
MC	College Wayfinding	988,574	-	988,574	-
MC	Performing Arts Improvements	493,625	-	493,625	-
MC	Football Stadium Lighting Repl	323,038	-	323,038	-
MC	Special Rep & Site Improvements Phs 2	650,427	-	396,864	253,563
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	100,000	-	-	100,000
MC	Zoo Parrot Structure	50,000	-	50,000	-
MC	Zoo Tiger Habitat	348,015	-	348,015	-
MC	Health Science Lab	17,744	-	17,744	-
MC	Kinesiology Outdoor Clsrm Ph 2	213,428	-	213,428	-
MC	Stadium Bathrooms	689,494	-	689,494	-
MC	CCCR Renovation	238,147	-	238,147	-
MC	Stadium Water Line Replacement	420	-	420	-
MC	Campus Center Renovation	1,081,572	-	-	1,081,572
MC	LMC Flooring Replacement	250,000	-	250,000	-
MC	Softball Field Compliance	300,000	-	300,000	-
MC	Baseball Field Fencing	150,000	-	150,000	-
MC	Campus Painting Projects	200,661	-	200,661	-
MC	Old Access Building Replacement	679,729	-	-	679,729
MC	Football Turf & Track Replacement	150,000	-	-	150,000
MC	Mass Spectrometer Install	39,469	-	39,469	-
MC	LLR Tutoring Center Expansion	38,024	-	38,024	-
MC	General Capital Improvements	139,367	50,000	189,367	-
	SUBTOTAL MOORPARK PROJECTS	8,497,883	50,000	6,142,161	2,405,722

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	Community Student Svcs Center	18,888	-	18,888	-
OC	General Capital Improvements	3,919,043	50,000	50,000	3,919,043
OC	Fire Warehouse	1,733,945	-	1,733,945	-
OC	LA-6/IS-8/IS-16 Flooring	7,869	-	7,869	-
OC	Art + Design Modular Classrooms	2,499,175	-	2,499,175	-
OC	Campus Signage Project	268,410	-	268,410	-
OC	Biology Lab Remodel	88,228	-	88,228	-
OC	Prop 39 Yr 5	59,639	-	59,639	-
	SUBTOTAL OXNARD PROJECTS	8,595,196	50,000	4,726,153	3,919,043
VC	General Capital Improvements	55,805	50,000	-	105,805
VC	Camarillo HVAC Repairs	91,666	-	25,000	66,666
VC	Math/Science HVAC Renovation	5,135,063	-	4,733,919	401,144
VC	CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	80,938	-	-	80,938
VC	Pirates Plaza	475,367	-	26,286	449,081
VC	Doors Project	33,429	-	-	33,429
	SUBTOTAL VENTURA PROJECTS	5,906,988	50,000	4,805,205	1,151,782
DAC	Server Room HVAC	26,786	-	26,786	-
	SUBTOTAL DAC PROJECTS	26,786	-	26,786	-
DW	Emergency Preparedness	1,970	-	1,970	-
DW	Mass Notification System	979,935	-	979,935	-
DW	FSTA Cam Site Maintenance/Landscape	456,673	-	10,000	446,673
DW	Information Technology Security	5,806	-	5,806	-
DW	Parking 2019	2,196	-	2,196	-
	SUBTOTAL DISTRICT-WIDE PROJECTS	1,446,579	-	999,906	446,673
	TOTAL CAPITAL OUTLAY PROJECTS	24,473,433	150,000	16,700,212	7,923,220

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	810,318	-	300,000	510,318
OC	Technology Refresh/Equip. Replacement	883,649	-	150,000	733,649
VC	Technology Refresh/Equip. Replacement		-	-	-
DAC	Technology Refresh/Equip. Replacement	600,416	-	125,000	475,416
DW	Information Technology Equipment	456	30,000	30,456	-
DW	New Information Technology Systems	163,343	250,000	413,343	-
DW	SIG Projects	38,239	-	38,239	-
DW	Cloud Project	1,139	-	1,139	-
DW	Banner 9 Forms	4,163	-	4,163	-
DW	Dialtone & Internet Analysis Project	8,995	-	8,995	-
DW	Oracle Database Processors	68,625	-	68,625	-
	TOTAL	2,579,343	280,000	1,139,960	1,719,383

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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
2020-2021 TENTATIVE BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET	2019-20 ADOPTION BUDGET	2020-21 TENTATIVE BUDGET
BEGINNING FUND BALANCE	386,541	413,405	532,856	555,856	192,960	195,756	1,112,356	1,165,016
REVENUE								
Vending Commission	40,000	20,000	23,000	15,000	27,000	22,000	90,000	57,000
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	40,000	20,000	23,000	15,000	27,000	22,000	90,000	57,000
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	8,136	8,136	-	-	12,204	6,102	20,340	14,238
Supplies & Materials	3,000	-	-	-	12,000	12,000	15,000	12,000
Operating Expenses	2,000	-	-	-	-	-	2,000	-
TOTAL OPERATING EXPENDITURES	13,136	8,136	-	-	24,204	18,102	37,340	26,238
OPERATING INCOME (LOSS) – FOODSERVICE	26,864	11,864	23,000	15,000	2,796	3,898	52,660	30,762
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	26,864	11,864	23,000	15,000	2,796	3,898	52,660	30,762
ENDING FUND BALANCE	413,405	425,269	555,856	570,856	195,756	199,654	1,165,016	1,195,778

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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
2020-21 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2019-20 Adoption Budget</u>	<u>2020-21 Tentative Budget</u>
BEGINNING BALANCE	1,133,285	1,068,285
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,208,285	1,143,285
EXPENDITURES		
SELF-INSURANCE COSTS	75,000	75,000
SETTLEMENTS	65,000	65,000
ENDING BALANCE	1,068,285	1,003,285

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2019-20 Adoption Budget</u>	<u>2020-21 Tentative Budget</u>
BEGINNING BALANCE	3,279,237	3,297,737
REVENUES	-	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	3,297,737	3,316,237

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2019-20 Adoption Budget</u>	<u>2020-21 Tentative Budget</u>
BEGINNING LIABILITY	761,607	791,607
INSTRUCTIONAL EXPENSE/BANKING	120,000	130,000
USAGE	(90,000)	(205,000)
ENDING LIABILITY	791,607	716,607

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2019-20 Adoption Budget</u>	<u>2020-21 Tentative Budget</u>
BEGINNING BALANCE	68,416	2,098,393
TRANSFER IN (from all funds as fringe benefit %)	18,451,959	17,755,280
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	16,421,983	17,196,903
misc	-	-
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	2,098,393	2,656,770

Total Liability is \$197.3 million as of the June 30, 2018 actuarial study valuation date.
Balance of the Irrevocable trust is \$19.9 million as March 31, 2020

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE 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
2020-2021 TENTATIVE BUDGET
FINANCIAL AID FUND
FUND 74XX

	STATE PROGRAMS						FEDERAL PROGRAMS					
	CAL GRANTS	CARE	EOPS	SSCG	AB19	SEA	HEERF CARES	PELL	SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	23	-	23
REVENUES												
Federal Income	-	-	-	-	-	-	6,426,155	38,600,000	643,508	-	2,834,000	48,503,663
State Income	5,303,000	52,023	379,513	5,710,359	616,177	5,000	-	-	-	-	-	12,066,072
Local Income	-	-	-	-	-	-	-	-	-	20	-	20
TOTAL REVENUES	5,303,000	52,023	379,513	5,710,359	616,177	5,000	6,426,155	38,600,000	643,508	20	2,834,000	60,569,755
TOTAL FUNDS AVAILABLE	5,303,000	52,023	379,513	5,710,359	616,177	5,000	6,426,155	38,600,000	643,508	43	2,834,000	60,569,778
EXPENDITURES & OTHER OUTGO												
Transfers Out	-	-	-	-	-	-	-	-	-	20	-	20
Student Financial Aid	5,303,000	52,023	379,513	5,710,359	616,177	5,000	6,426,155	38,600,000	643,508	-	2,834,000	60,569,735
OUTGO	5,303,000	52,023	379,513	5,710,359	616,177	5,000	6,426,155	38,600,000	643,508	20	2,834,000	60,569,755
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-	23	-	23

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