

Ventura County Community College District

2021-22 Adoption Budget



Dr. David El Fattal
Board of Trustees Meeting
September 14, 2021

2021-22 Adoption Budget OVERVIEW

Key Topics

- Overview of State Budget
- VCCCD Adoption Budget (Unrestricted General Fund & Capital Projects)

At a Glance

- The Adoption Budget is based on the State's 2021-22 Enacted Budget.
- The District's Budgeted Revenue for 2021-22 is 181,001,898
- The Adoption Budget relies heavily on estimates and is based on the best available information at the time of budget development.
- Adjustments to the budget will be made throughout the year as new information becomes available.
- Multi-Year Projections through FY 2023-24 indicate the District is in a good fiscal position.
- The State requires districts to approve the Adoption Budget on or before the September 15.

2021-22 Adoption Budget Mission Statement

Ventura County Community College District provides students, in its diverse community, with access to comprehensive quality educational opportunities that support student learning and student success.

2021-22 Adoption Budget Strategic Goals

2021 – 2027 Strategic Goals

1. Instill a culture that values diversity, students, our communities, collaboration, and the success of each employee.
2. Increase equitable access and success for all students.
3. Support the closing of academic achievement and support services equity gaps across all racial, ethnic, socioeconomic, and gender groups.
4. Actively support equitable workforce and economic development in Ventura County through partnerships and relevant programs and pathways leading from education to careers.

2021-22 Enacted State Budget

Recovering California Economy

- Budget Shaped by Recovery from COVID-Related Recession
 - Enacted 2021-22 budget reflects a correction to overestimated deficit of the prior year.
 - State revenues coming in ahead of projections, bringing in significantly more revenue than anticipated in the Governor's January Budget.
 - State budget contains an increase in general fund spending of approximately 18%.
 - State is considering potential impacts on the Gann Limit.
- Replenishing State Reserves*
 - \$7.4 billion deposit into Prop 2 Budget Stabilization Account (Rainy Day Fund)
 - \$4.5 billion deposit into the Public School System Stabilization Account
 - \$4.0 billion deposit into the state's operating reserve
 - \$450 million discretionary deposit into the Safety Net Reserve

* State reserves played a significant role in preventing large cuts to funding during the economic downturn caused by the pandemic.

2021-22 Enacted State Budget

Recovering California Economy

- Expansion of Economic Recovery Efforts
 - \$8.1 Billion in direct relief to individuals earning up to \$75,000
 - \$1.5 Billion in grants to small businesses and non-profits that suffered losses.
 - Investments in early care and education, including additional child care slots, increased pay rates for child care providers, and initial phase-in of universal transitional kindergarten.
 - Support for low-income K-12 students through expansion of afterschool and summer enrichment programs, universal school meals, and accessible health and wellness services.
 - Access to higher education and financial aid through additional university enrollment slots and expansion of Cal Grant and the Middle Class Scholarship.
 - Investments in homelessness and anti-poverty programs.
 - Funding for infrastructure, including education facilities, transportation, affordable housing, and broadband access.

- Federal Relief Funds
 - The district has been allocated a total of \$97 million from the three federal COVID relief packages. \$38.6 million of this must go directly to student aid. The remaining \$58.4 million is available to assist with the District's response to the pandemic.

2021-22 State Budget

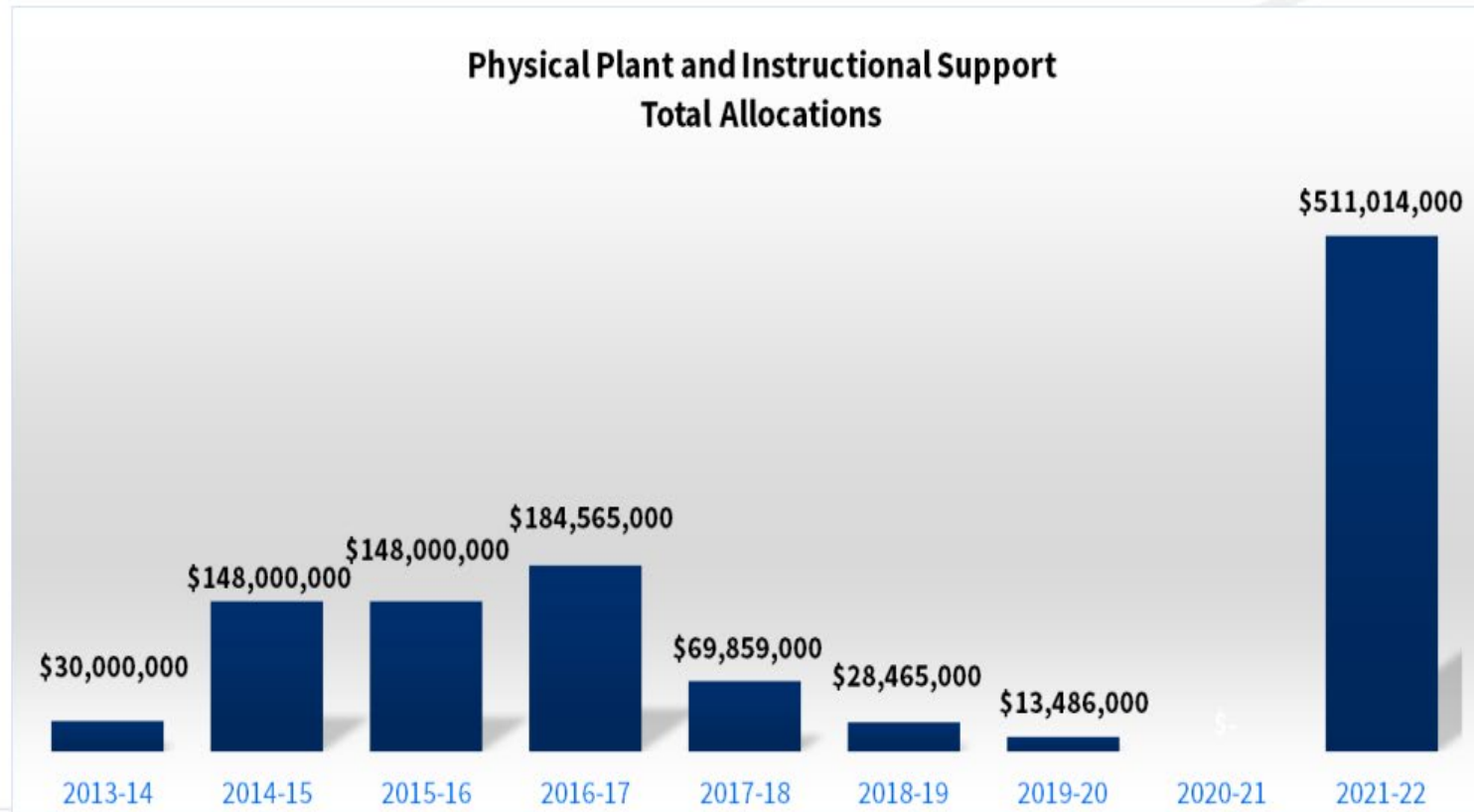
Key Fiscal Details

- The enacted State Budget...
 - Repays 100% of Deferrals from 2020-21 in July and August of 2021.
 - Includes a 5.07% COLA which covers the unfunded statutory COLA from 2020-21 of 2.31%, the statutory COLA from 2021-22 of 1.7% along with an additional 1.06% that was provided to K-12.
 - Includes \$100M (\$2.5M for VCCCD) to address full-time faculty hiring, as necessary.
 - Includes \$10M ongoing and \$90M one-time increase in funding for part-time faculty office hours.

 - Includes a 1.7% cost-of-living adjustment for certain categorical programs
 - Includes a 5% increase in funding for the Student Equity and Achievement, and Strong Workforce programs
 - Provides \$50M to increase support for targeted student support services.
 - Provides an additional \$100M system-wide to support retention and enrollment strategies (\$20M has already been provided as part of the early action plan).
 - Provides an additional \$115M system-wide to expand zero-textbook cost pathways.
 - Provides \$50M to support continued implementation of Guided Pathways.
 - Provides \$20M for professional development.
 - Provides \$20M to implement best practices for equal employment opportunities.
 - Provides \$10M to fund LGBTQ+ student support centers.
 - Provides \$511M (\$11.8M for VCCCD) to address deferred maintenance.

A complete analysis of the enacted budget, including all of the many funding proposals can be found on the [Chancellor's Office Website](#).

Physical Plant and Instructional Support Total Allocations



2021-22 Enacted State Budget Capital Outlay

- The Enacted State Budget provides \$577.9 million in capital outlay funding from Proposition 51, approved by the voters in 2016.
- Moorpark College is one of only five new projects receiving Proposition 51 state funds.
- This is the first known VCCCD project to receive state facilities funds since 2002, or possibly in the history of the District.

District, College	Project	2021-22 State Cost	2021-22 Total Cost	All Years State Cost	All Years Total Cost
NEW PROJECTS – Proposition 51					
Ventura, Moorpark College	Administration Building Reconstruction	411,000	822,000	4,113,000	8,169,000

2021-22 Adoption Budget

General Fund Unrestricted Revenues

ACCOUNT DESCRIPTION	2020-21 ADOPTION BUDGET	2020-21 UNAUDITED ACTUALS	2021-22 ADOPTION BUDGET	Change FY21 Adoption vs FY22 Adoption
HOLD-HARMLESS (FY18)	153,823,885		153,823,885	
BASIC ALLOCATION		117,666,223		
SCFF Supplemental Allocation		30,332,208		
SCFF Student Success Allocation		20,799,649		
FY19 COLA @ 2.71%	4,168,627		4,168,627	
FY20 COLA @ 3.26%	5,150,556		5,150,556	
FY21 COLA @ 0% FY21 [a]			-	
FY22 COLA @ 5.07%			8,271,354	
TOTAL COMPUTATIONAL REVENUE (TCR)	163,143,068	168,798,080	171,414,422 [b]	8,271,354
CURRENT YEAR ADJUSTMENT (Stability)		466,646		
CURRENT YEAR ADJUSTMENT (Deficit)	-	(1,293,401)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)	-	2,755,487	-	-
FULL TIME FACULTY HIRING	1,184,531	1,184,531	3,677,156	2,492,625
PT FACULTY EQUITY COMP	539,530	538,105	544,036	4,506
LOTTERY PROCEEDS	3,885,463	4,311,460	3,810,963	(74,500)
NONRES TUITION - INTL	505,965	477,872	507,592	1,627
NONRES TUITION - DOM	992,881	1,020,052	1,047,729	54,848
OTHER LOCAL REVENUE	-	-	-	-
TOTAL OTHER REVENUE	7,108,370	9,460,752	9,587,476	2,479,106
TOTAL GENERAL FUND UNRESTRICTED REV	170,251,438	178,258,832	181,001,898	10,750,460

Notes:

[a] For FY21, there is no funded COLA but the statutory COLA is 2.31%.

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

2021-22 Adoption Budget

General Fund Unrestricted Fund Balances

	<u>6/30/2020 ACTUALS</u>	<u>6/30/2021 ACTUALS</u>	<u>6/30/2022 PROJECTIONS</u>
Board Designated ^[a]			
State Required Minimum 5% ^[b]	9,718,964	9,213,773	9,808,906
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	170,000	170,000	170,000
Unallocated	10,149,283	11,071,116	10,475,983
Budget Carryover	<u>11,370,287</u> ^[c]	<u>3,162,723</u> ^[d]	-
Fund 111 Sub-Total	37,408,534	29,617,612	26,454,889
Fund 113	21,424,569	22,113,898	17,659,598
Fund 114	<u>17,336,223</u>	<u>18,404,717</u>	<u>13,643,818</u>
Grand Total - General Fund Unrestricted	<u>76,169,326</u>	<u>70,136,227</u>	<u>57,758,305</u>

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

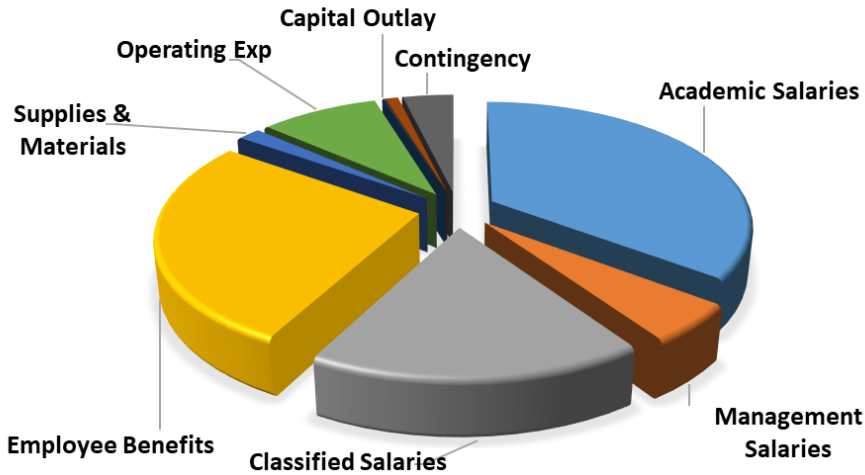
[b] In accordance with State Chancellor's Office Accounting Advisory FS 05-05, designation includes five percent of budgeted expenditures in subfund 111, 113, and 114.

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

[d] Incorporates budget carryover including the 2% limit.

2021-22 Adoption Budget

Unrestricted General Fund 111 by Object



	2020-21 Adoption Budget	Percent of Budget	2021-22 Adoption Budget*	Percent of Budget
Academic Salaries	62,761,426	34.6%	65,006,913	35.3%
Management Salaries	8,905,615	4.9%	9,397,374	5.1%
Classified Salaries	29,770,921	16.4%	32,002,660	17.4%
Employee Benefits	53,096,098	29.2%	49,703,366	27.0%
Salary & Benefit Subtotal	154,534,060	85.1%	156,110,313	84.8%
Supplies & Materials	2,860,175	1.6%	3,056,895	1.7%
Operating Exp	15,138,536	8.3%	16,204,623	8.8%
Capital Outlay	188,511	0.1%	134,297	0.1%
Transfers	2,001,021	1.1%	1,756,462	1.0%
Contingency	6,899,423	3.8%	6,902,031	3.7%
Total Expenditures	181,621,726	100.0%	184,164,621	100.0%

* Includes site carryover funds.

Historical Salary & Benefit Costs General Fund 111 - Unrestricted (as a Percent of Total Expenditures)

Year	%	
2010-11	84.1%	
2011-12	85.5%	
2012-13	85.7%	
2013-14	86.1%	
2014-15	84.7%	
2015-16	85.6%	
2016-17	86.3%	
2017-18	84.0%	
2018-19	83.5%	
2019-20	83.5%	
2020-21	82.3%	
2021-22	84.8%	Budgeted

2021-22 Key Budget Components and Assumptions

Unrestricted General Fund (Fund 111) Assumptions

Component	2020-21	2021-22
Funded FTES	25,611	25,673
COLA	0%	5.07%
Hold Harmless Component (TCR FY18 + COLA's)	\$163.1M	\$168.8M
Step/Longevity - Faculty	1.7%	1.7%
Step/Longevity - Classified	1.4%	1.4%
Step/Longevity - Confidential/Supervisors/Management	1%	1%
STRS Rate	16.15%	16.92%
PERS Rate	20.7%	22.91%
Utility costs	3.5%	0.0%
Carryover (2%)	\$3,170,568	\$3,162,723
Carryover (SCFF)	\$7,989,128	-
Carryover above 2% and SCFF to mitigate unfunded COLA, etc...	\$210,591	-

2021-22 Key Budget Components

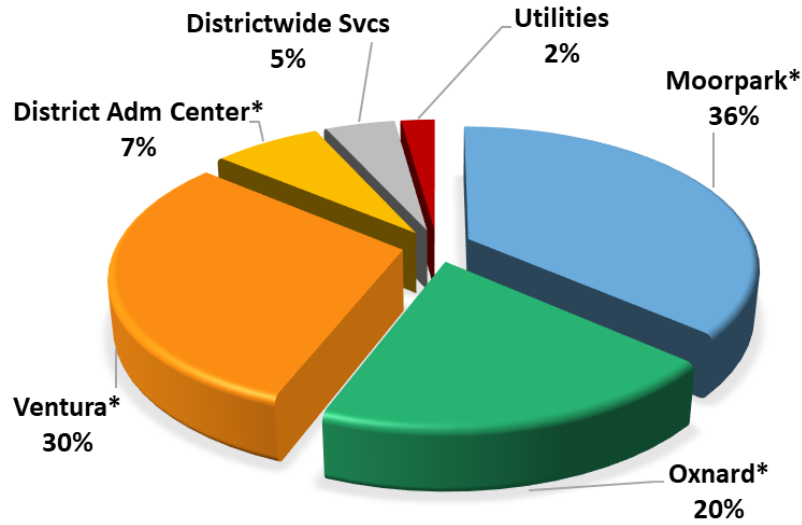
Additional District Cost on Each Payroll Dollar

Statutory Benefits	Academic	Classified
State Teachers Retirement System (STRS)	16.92%	N/A
Public Employee Retirement System (PERS)	N/A	22.91%
Social Security (OASDI)	N/A	6.2%
Medicare	1.45%	1.45%
State Unemployment Insurance (SUI) *	0.05%	0.05%
Workers' Compensation	1.70%	1.70%
Active Employee Retiree Health Liability (HRL)	8.4%	4.7%
Retired Employee Retiree Health Liability (HR2)	8.0%	6.3%
Total	36.52%	43.31%

* Unemployment Insurance is expected to increase to 0.45% due to the high unemployment costs related to the pandemic. The District is using federal relief funds to cover this increase. Rates are expected to adjust back down by the end of the 2021-22 fiscal year.

2021-22 Adoption Budget

Unrestricted General Fund 111 by Location



	2020-21 Adoption Budget	2021-22 Adoption Budget	%
Moorpark*	65,735,421	67,048,005	36%
Oxnard*	35,712,326	35,840,362	19%
Ventura*	55,131,556	55,563,181	30%
District Adm Center*	12,927,096	13,092,892	7%
Districtwide Svcs	8,024,827	8,529,681	5%
Utilities	4,090,500	4,090,500	2%
Total Expenditures	181,621,726	184,164,621	100%

* Includes site carryover funds

2021-22 Adoption Budget

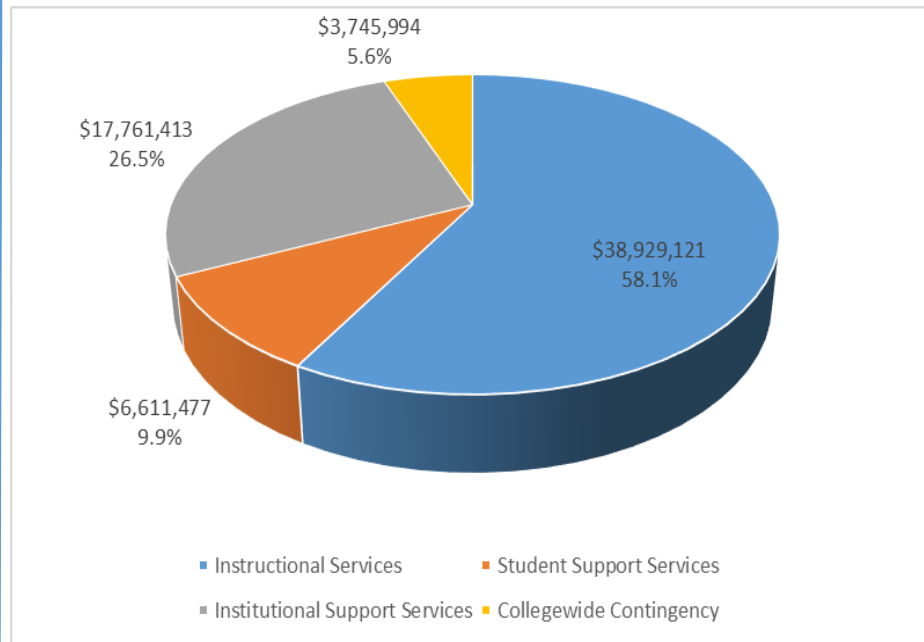
Unrestricted General Fund 111 by Cost Center

	Moorpark College		Oxnard College		Ventura College		District Admin Center		Districtwide	
	Adoption Budget *	Percent of Total	Adoption Budget *	Percent of Total	Adoption Budget *	Percent of Total	Adoption Budget *	Percent of Total	Adoption Budget *	Percent of Total
FACULTY SALARIES	27,464,206	41.0%	13,981,134	39.0%	23,561,573	42.4%	-	0.0%	-	0.0%
MAANGEMENT SALARIES	2,361,475	3.5%	2,209,256	6.2%	2,557,604	4.6%	2,269,038	17.3%	79,462	0.9%
CLASSIFIED SALARIES	11,084,997	16.5%	5,636,786	15.7%	9,653,933	17.4%	5,421,482	41.4%	126,000	1.5%
EMPLOYEE BENEFITS	18,328,011	27.3%	10,598,747	29.6%	16,109,593	29.0%	4,441,747	33.9%	225,268	2.6%
SALARY & BENEFITS SUBTOTAL	59,238,689	88.4%	32,425,923	90.5%	51,882,703	93.4%	12,132,267	92.7%	430,730	5.0%
SUPPLIES & MATERIALS	1,604,130	2.4%	696,851	1.9%	662,313	1.2%	75,801	0.6%	17,800	0.2%
SOPERATING EXP	2,543,739	3.8%	1,221,493	3.4%	2,189,299	3.9%	356,904	2.7%	5,802,688	68.0%
CAPITAL OUTLAY	25,453	0.0%	26,400	0.1%	19,644	0.0%	10,800	0.1%	52,000	0.6%
TRANSFERS/CONTINGENCY	3,635,994	5.4%	1,469,695	4.1%	809,222	1.5%	517,120	3.9%	2,226,463	26.1%
SUBTOTAL	7,809,316	11.6%	3,414,439	9.5%	3,680,478	6.6%	960,625	7.3%	8,098,951	95.0%
TOTAL EXPENDITURES	67,048,005	100.0%	35,840,362	100.0%	55,563,181	100.0%	13,092,892	100.0%	8,529,681	100.0%

* Includes site carryover funds

Moorpark College Budget Priorities

- 1. Student Centered Curriculum** – Develop and teach culturally responsive, inspiring, and challenging curriculum that is focused on the academic and career goals of all its students.
- 2. Student Access** – Provide ready access to a college education for all members of the community it serves
- 3. Student Success** – Provide the resources and opportunities needed to support the academic and career success of all students
- 4. Campus Safety & Wellness** – Provide an environment that promotes both safety and the wellness of all its employees and students
- 5. Organizational Effectiveness** – Ensure it has the organizational framework to fulfill the strategic directions within its Educational Master Plan



Oxnard College Budget Priorities

1. Safe In-Person Instruction & Operations

2. Enhance Student Success

In alignment with the system-wide goals for California Community Colleges, Oxnard College will improve key educational outcomes that transform students' lives.

3. Strengthen Access to Educational Opportunity

Oxnard College will promote our open-access mission and uphold the value of higher education throughout the entire community. Through expanded outreach and streamlined services, we will lead more of our residents to pursue higher education.

4. Advance Social Justice and Equity-Minded Practices

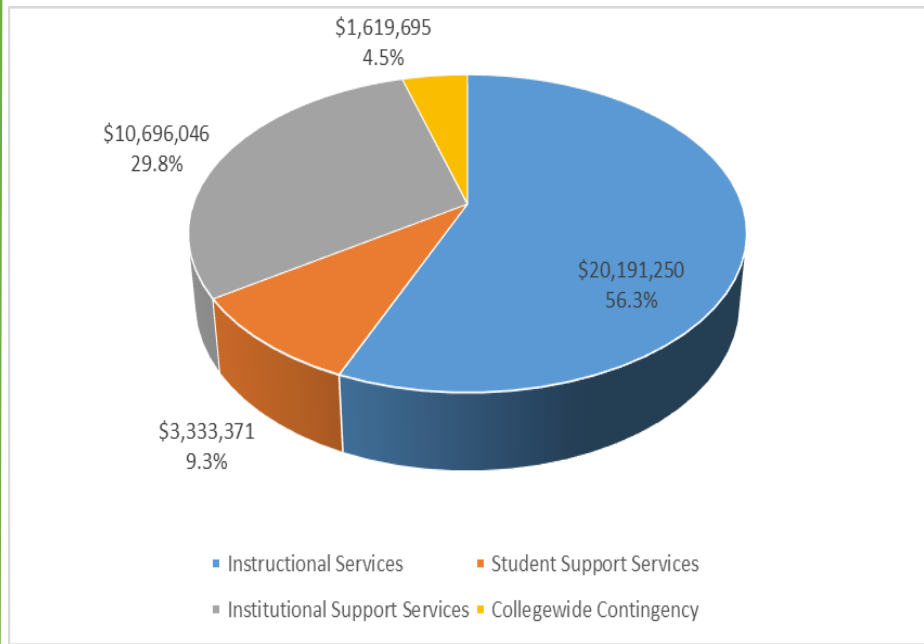
Oxnard College will advance equity-focuses practices, rooted in anti-racism, in our instruction, services, and operations.

5. Promote the College's Reputation

To advance the value of an Oxnard education, Oxnard College will earn far-reaching recognitions as a leading institution for higher learning, socioeconomic mobility, and community engagement.

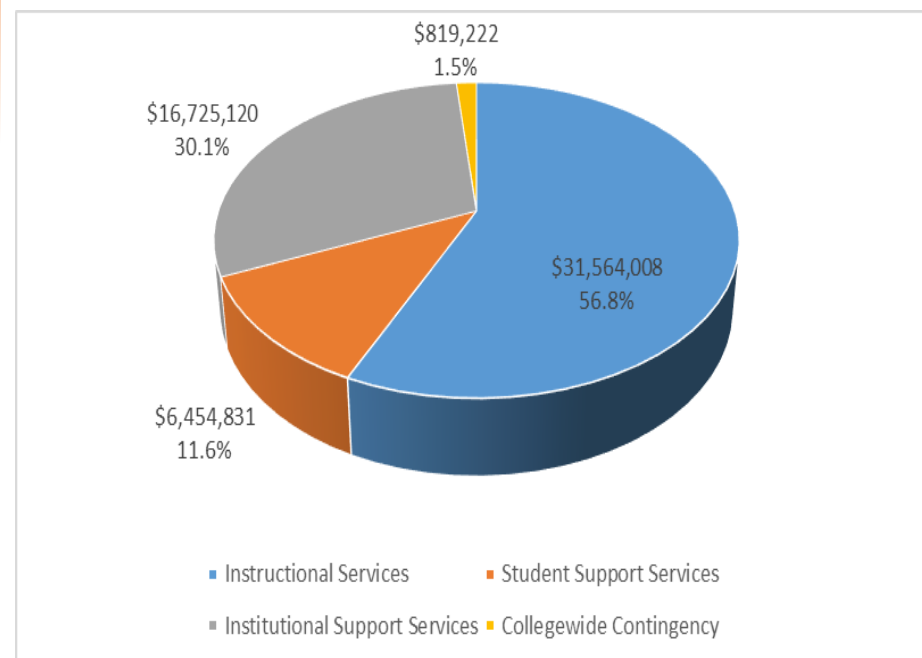
6. Strengthen the College's Financial Future

Oxnard College will expand our advancement capacity and diversify our revenue streams in order to better and more sustainably serve our students.



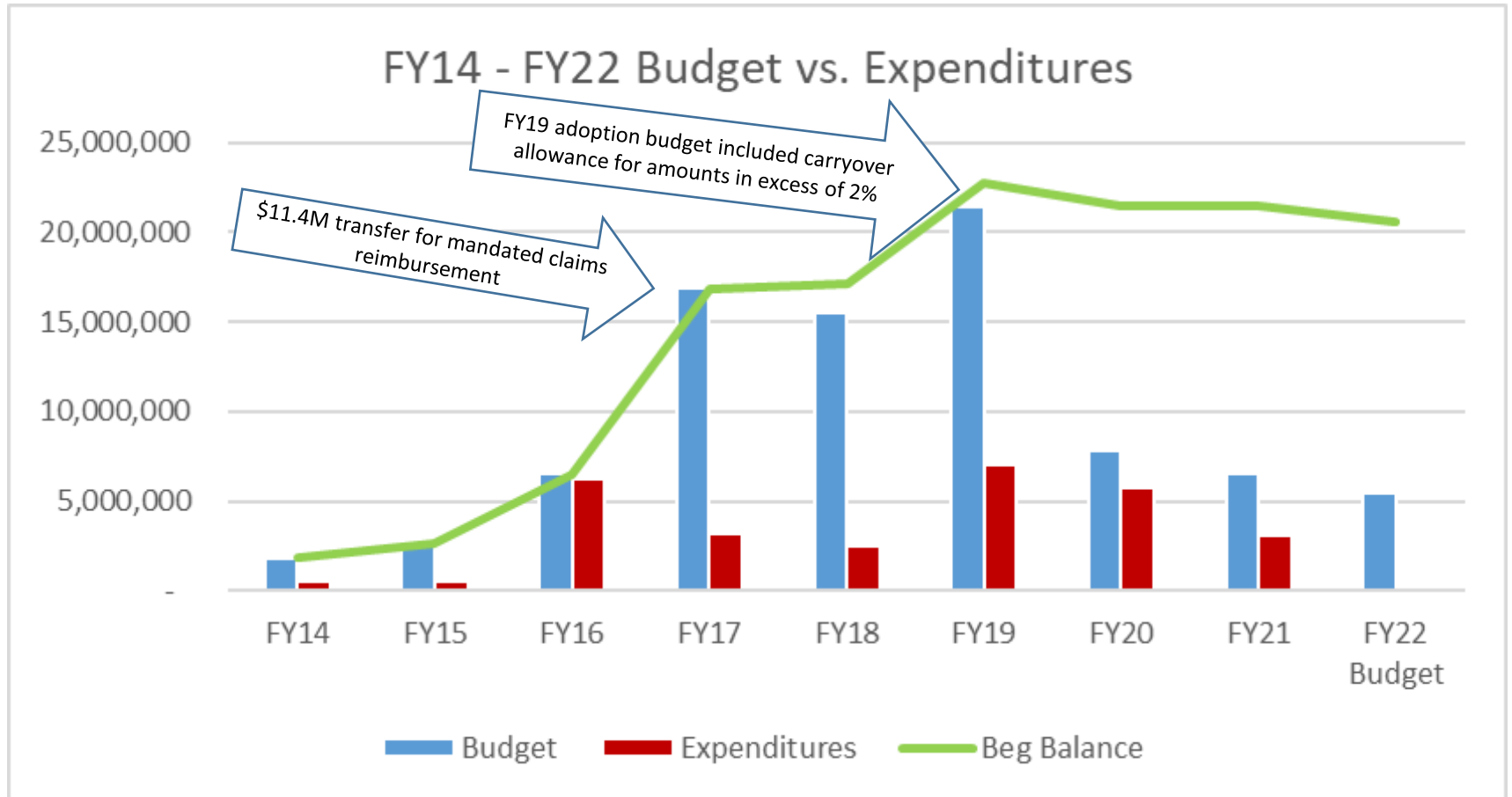
Ventura College Budget Priorities

- 1. Increase student success while closing equity gaps** - *Guided Pathways, Top Five in Six, Student Equity Plan, and Social Justice and Antiracism efforts*
- 2. Increase our community's access to transfer, workforce preparation, and basic skills education**
- 3. Strengthen local/regional partnerships and community engagement**
- 4. Enhance institutional effectiveness and accountability to improve innovation and student outcomes**
- 5. Effectively manage campus resources to meet student and community needs** – including campus safety and Facility Master Plan



FUND 113

General Fund – Unrestricted – Designated Infrastructure



Revenue sources:

- Net savings between budget & actual expenses from DWS and utilities allocations
- Any unbudgeted unrestricted general fund revenue (except growth and COLA)
- Enrollment fee local revenue
- Interest income

Expenditure categories:

- Scheduled maintenance & capital furniture
- Library materials/databases
- Instructional/Non-instructional equipment
- Technology refresh/replacement
- Other one-time expenditures

FUND 113

FY2021-22 PLANNED PROJECTS

Moorpark College

Scheduled Maintenance & Instructional Furniture	\$900,000
Library Materials & Databases	\$150,000
Instructional and Non-Instructional Equipment	\$500,100
Tech Hardware & Software	\$550,000
Other	\$600,000
	\$2,700,100

Moorpark College:

FY21 Projected Ending Fund Balance	\$11,374,239
FY22 Projected Expenses (Budget)	(\$2,700,100)
FY22 Projected Ending Fund Balance	\$8,674,139

- Furniture replacement
- Program Review equipment requests
- Program Review technology requests
- Fall 2021 Instructional facilities preparation projects (e.g., site work for modular classrooms)

Oxnard College

Scheduled Maintenance and Instructional Furniture	\$570,000
Library Materials & Databases	\$75,500
Instructional and Non-Instructional Equipment	\$160,000
IT Equipment and Infrastructure	\$166,700
Other	\$300,000
	\$1,272,200

Oxnard College:

FY20 Projected Ending Fund Balance	\$6,324,560
FY21 Projected Expenses (Budget)	(\$1,272,200)
FY21 Projected Ending Fund Balance	\$5,052,360

- Building Upkeep & Furniture Replacement
- Library Operations
- Clean Diesel Vehicles & New Instructional Equipment
- Classroom Presentation Equipment Upgrades
- Facilities Master Plan

FUND 113

FY2021-22 PLANNED PROJECTS

Ventura College

Scheduled Maintenance & Instructional Furniture	\$800,000
Library Books and Databases	\$130,000
Instructional and Non-Instructional Equipment	\$749,500
Tech Hardware & Software	\$572,500
Other	\$510,000
	\$2,762,000

Ventura College:

FY21 Projected Ending Fund Balance	\$3,805,945
FY22 Projected Expenses (Budget)	(\$2,762,000)
FY22 Projected Ending Fund Balance	\$1,043,945

- Building Upkeep & Furniture Replacement
- Library Operations
- Program Review Equipment Requests
- Program Review Technology Requests

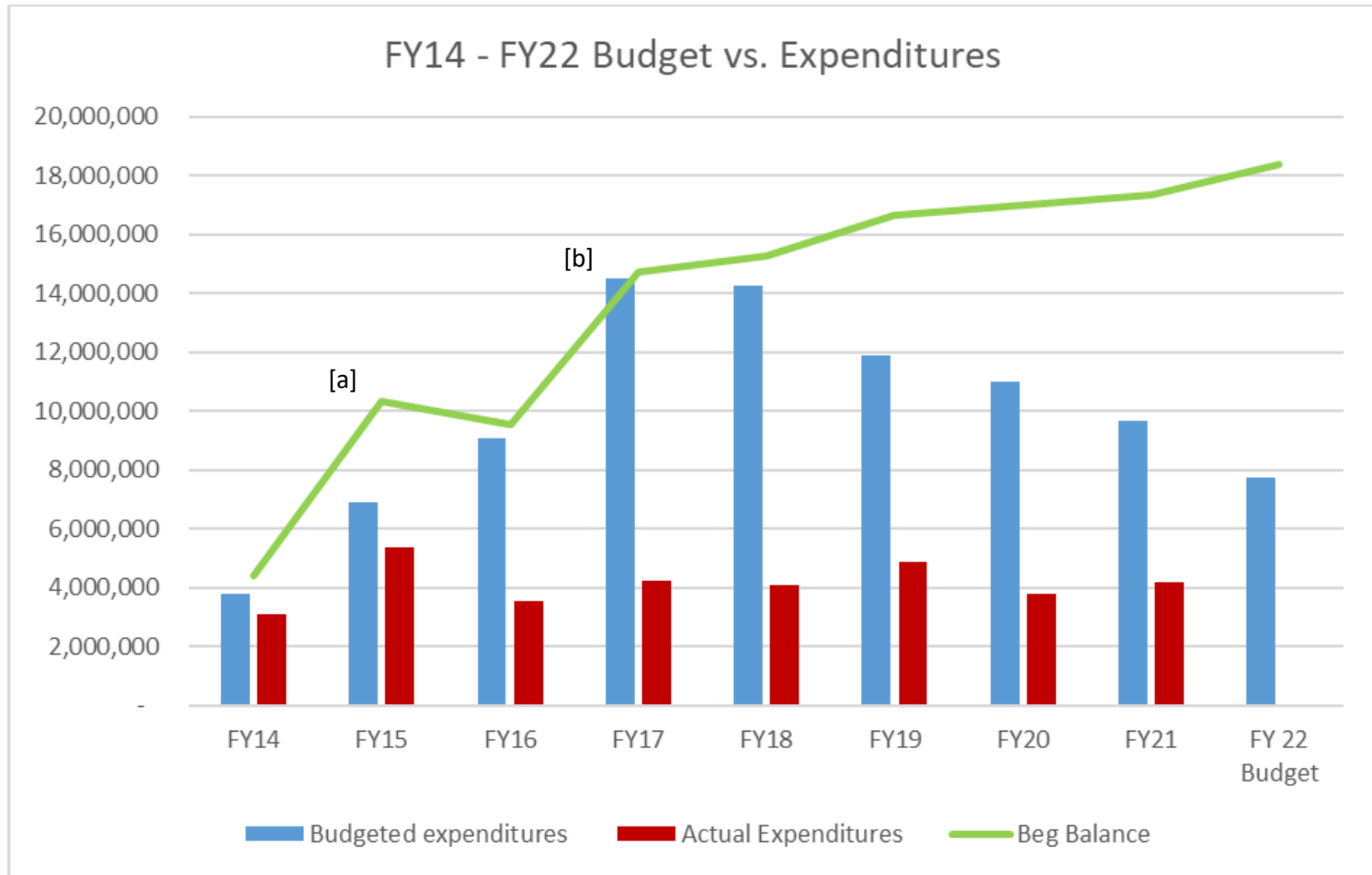
District Administrative Center

District Administrative Center:

FY21 Projected Ending Fund Balance	\$609,154
FY22 Projected Expenses (Budget)	(\$50,000)
FY22 Projected Ending Fund Balance	\$559,154

FUND 114

General Fund – Unrestricted – Designated



[a] Transfer in \$5.3M from bookstore equity

[b] Transfer in \$3M for mandated claims reimbursement, and \$2M from reserves for emergency preparedness

FUND 114

FY2021-22 PLANNED PROJECTS

Moorpark College

Moorpark:

FY21 ending fund balance	\$6,602,171
FY22 revenue	+ 800,699
<u>FY22 budget</u>	<u>- 1,329,703</u>
FY22 projected ending fund balance	\$6,073,167

Significant programs:

- Zoo Activities
- Indirect Cost Recovery
- Bookstore Lease
- International Students

Plans/Usage of balances:

- \$65M expansion of the zoo
- \$25M renovation of the student center

Oxnard College

Oxnard:

FY21 ending fund balance	\$3,874,528
FY22 revenue	+ 999,132
<u>FY22 budget</u>	<u>- 1,250,795</u>
FY22 projected ending fund balance	\$3,622,865

Significant programs:

- CSSC County Lease
- Indirect Cost Recovery
- Bookstore Lease
- Civic Center

Plans/Usage of balances:

- FT grounds worker and PT custodian to support Civic Center
- FT college services supervisor
- Contingency for budget shortfall

Ventura College

Ventura:

FY21 ending fund balance	\$ 3,155,059
FY22 revenue	+ 706,864
<u>FY22 budget</u>	<u>- 1,453,122</u>
FY22 projected ending fund balance	\$ 2,408,801

Significant programs:

- Civic Center
- Indirect Cost Recovery
- Bookstore Lease
- International Students

Plans/Usage of balances:

- Co-curricular activities
- FT College Services Supervisor
- Personnel costs to support Civic Center
- Facilities maintenance projects (e.g. fencing, paving, painting)

FUND 114

FY2021-22 PLANNED PROJECTS

Economic Development

Economic Development Programs:

FY21 ending fund balance	\$ 423,384
FY22 revenue	+ 120,310
<u>FY22 budget</u>	<u>- 308,721</u>
FY22 projected ending fund balance	\$ 234,973

District Administrative Center

District Administrative Center:

FY21 ending fund balance	\$1,138,011
FY22 revenue	+ 283,890
<u>FY22 budget</u>	<u>- 366,849</u>
FY22 projected ending fund balance	\$1,055,052

Significant programs:

- District Office Building
- Indirect Cost Recovery

Plans/Usage of balances:

- Warehouse space
- Records retention service

Districtwide Programs

Districtwide Programs:

FY21 projected ending fund balance	\$ 3,211,564
FY22 revenue	+ 50,020
<u>FY22 budget</u>	<u>- 3,012,624</u>
FY22 projected ending fund balance	\$ 248,960

2021-22 Adoption Budget Expenditures by Activity

Total District General Fund - Unrestricted & Restricted

	FY19		FY20		FY21		FY22 Budget		Strategic Goal Focus
Revenue	232,151,217		244,474,407		246,542,074		266,649,692		
Expenditures by Activity									
Admissions & Records	2,205,739	1.0%	2,377,520	1.0%	2,471,284	1.0%	2,747,449	1.0%	1,2,3,4
Ancillary Services	1,641,980	0.7%	1,718,517	0.7%	1,488,567	0.6%	2,190,357	0.8%	1,2,3,4
Auxillary Services	1,991,973	0.9%	1,780,443	0.8%	1,361,193	0.5%	482,132	0.2%	1,2,3,4
Community Services & Economic Dev	1,356,278	0.6%	1,222,635	0.5%	860,215	0.3%	1,510,972	0.5%	1,2,3,4
General Institutional Support Svcs	30,792,213	14.0%	32,346,156	13.7%	41,965,961	16.5%	53,513,426	18.6%	1,2,3,4
Instructional	88,648,326	40.3%	94,745,321	40.1%	92,638,380	36.4%	97,489,388	33.9%	1,2,3,4
Instructional Administration	19,505,475	8.9%	19,666,078	8.3%	20,497,075	8.1%	21,713,579	7.6%	1,2,3,4
Instructional Support Services	5,521,763	2.5%	5,310,256	2.2%	5,788,765	2.3%	12,180,569	4.2%	1,2,3,4
Operation & Maintenance of Plant	15,346,306	7.0%	16,173,001	6.8%	16,703,756	6.6%	22,285,893	7.8%	1,2,3,4
Physical Property And Related Acquisitions	99,912	0.0%	555,078	0.2%	609,989	0.2%	3,541,524	1.2%	1,2,3,4
Planning, Policymaking & Coordination	3,894,170	1.8%	4,207,646	1.8%	4,564,371	1.8%	5,078,905	1.8%	1,2,3,4
Student Counseling and Guidance	10,103,640	4.6%	12,096,441	5.1%	12,566,338	4.9%	14,548,080	5.1%	1,2,3,4
Student Svcs Other	18,436,877	8.4%	19,268,214	8.2%	19,955,011	7.8%	26,039,748	9.1%	1,2,3,4
Transfer, Student Aid & Other Outgo	20,314,062	9.2%	24,894,965	10.5%	32,791,069	12.9%	17,108,132	6.0%	1,2,3,4
Contingency							6,902,031	2.4%	
Total	219,858,714		236,362,273		254,261,974		287,332,185		

2021-22 Adoption Budget

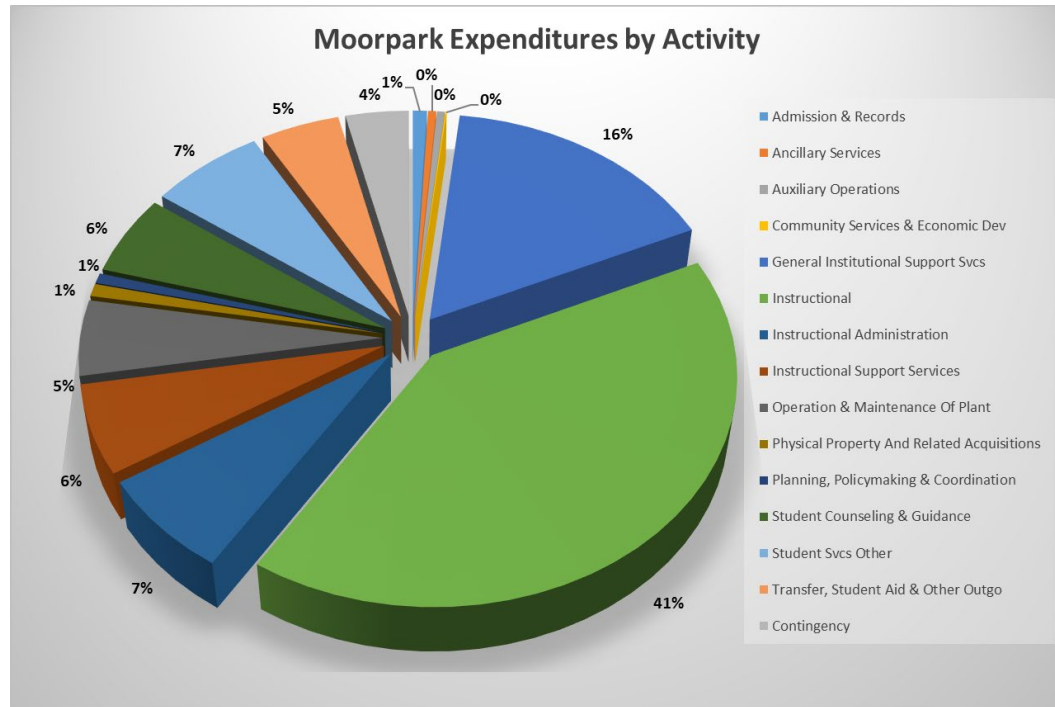
Definitions of Expenditure Activities

- **Admissions & Records** – Student admissions, evaluations, transfer evaluations, registrations, transcript processing, degree certifications
- **Ancillary Services** – Bookstores, Child Development Centers, Parking, Student and Co-Curricular Activities
- **Auxiliary Operations** – Contract Education
- **Community Services & Economic Development** – Community Recreation, Community Service Classes, Community Use of Facilities, Economic Development
- **General Institutional Support Services** – Community Relations, Fiscal Operations, Human Resources, Staff Development, Staff Diversity, Logistical Services, Information Technology Services
- **Instructional** – Direct cost of classroom instruction
- **Instructional Administration** – All expenditures associated with the administrative management of instructional activities
- **Instructional Support Services** – Learning Centers, Libraries, Media Services, Academic Information Technology
- **Operation & Maintenance of Plant** – Building/Grounds Maintenance and Repairs, Custodial Services, Utilities
- **Physical Property and Related Acquisition** – Purchase of land and buildings, construction of buildings, non-routine repair and maintenance of buildings
- **Planning, Policymaking & Coordination** – All expenditures associated with executive-level activities
- **Student Counseling & Guidance** – Counseling and Guidance services, Matriculation and Assessment services, Transfer Programs, Career Guidance services
- **Student Services, Other** – CalWorks, Disabled Student Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services
- **Transfer, Student Aid, and Other Outgo** – Inter- and intra-fund transfers, direct financial aid payments to or for students
- **Contingency** – Portion of current fiscal year's budget designated for unexpected costs that may arise during the year

2021-22 Adoption Budget Moorpark College Expenditures by Activity

Moorpark College General Fund - Unrestricted & Restricted

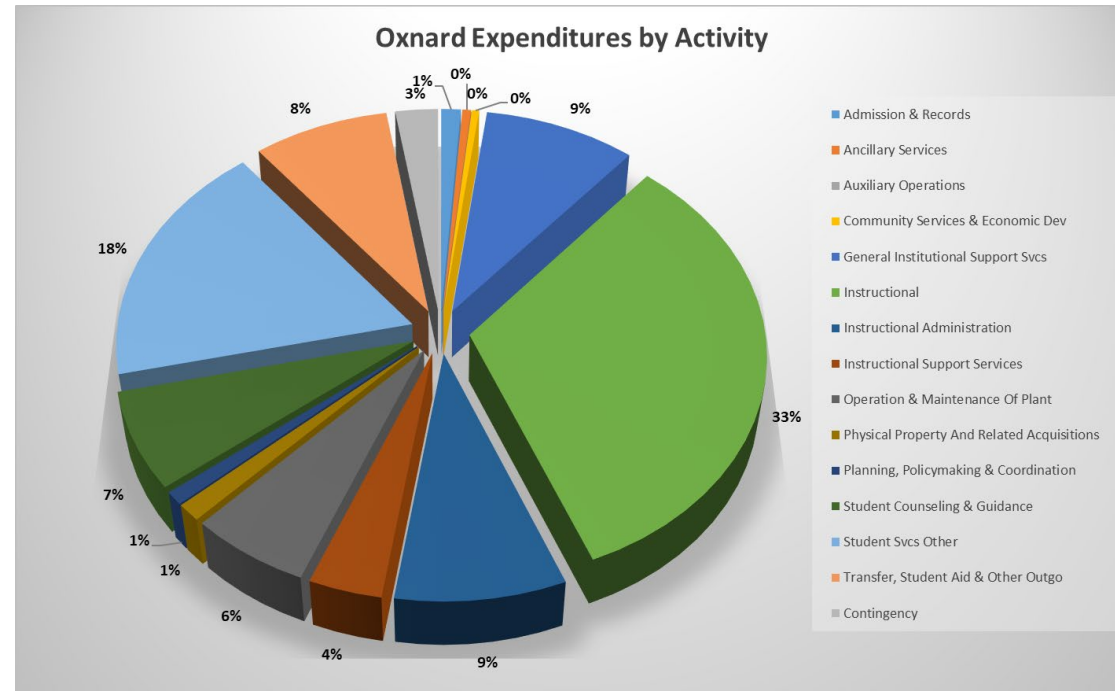
ACTIVITY	FY22 BUDGET	
Admission & Records	830,468	1%
Ancillary Services	474,693	0%
Auxiliary Operations	452,888	0%
Community Services & Economic Dev	86,196	0%
General Institutional Support Svcs	16,513,074	16%
Instructional	41,333,937	41%
Instructional Administration	7,091,522	7%
Instructional Support Services	6,353,493	6%
Operation & Maintenance Of Plant	5,415,586	5%
Physical Property And Related Acquisitions	900,000	1%
Planning, Policymaking & Coordination	724,827	1%
Student Counseling & Guidance	5,729,504	6%
Student Svcs Other	6,777,142	7%
Transfer, Student Aid & Other Outgo	4,671,938	5%
Contingency	3,745,994	4%
Total	101,101,261	



2021-22 Adoption Budget Oxnard College Expenditures by Activity

Oxnard College General Fund - Unrestricted & Restricted

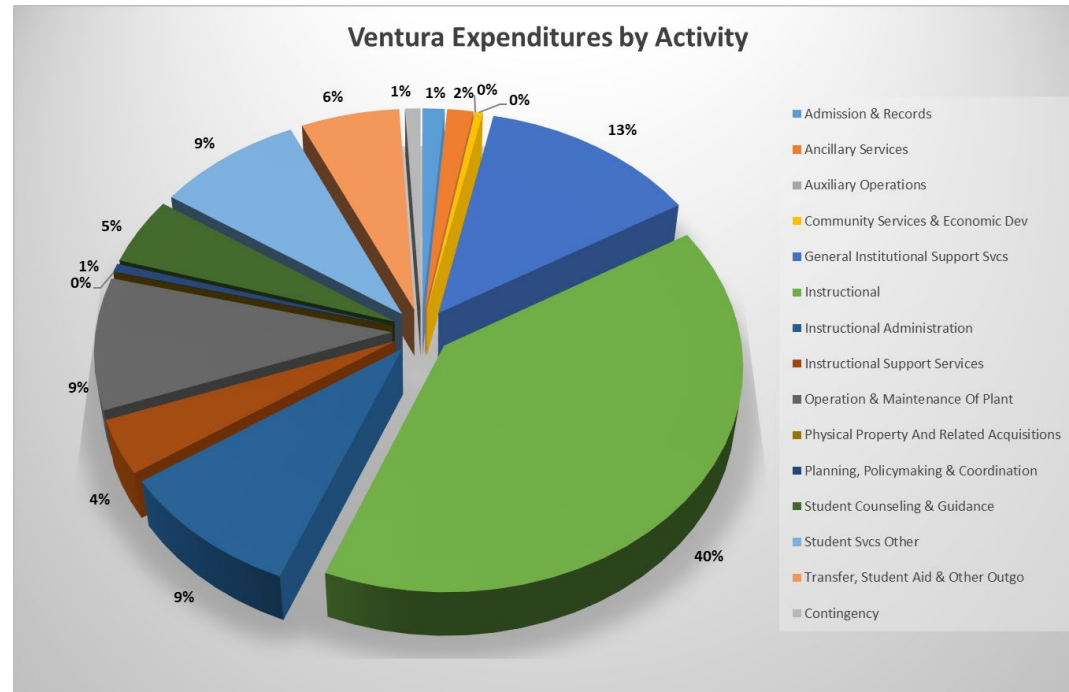
ACTIVITY	FY22 BUDGET	
Admission & Records	742,036	1%
Ancillary Services	325,032	1%
Auxiliary Operations	-	0%
Community Services & Economic Dev	279,089	0%
General Institutional Support Svcs	5,767,949	9%
Instructional	20,787,382	33%
Instructional Administration	5,439,841	9%
Instructional Support Services	2,339,175	4%
Operation & Maintenance Of Plant	3,866,262	6%
Physical Property And Related Acquisitions	791,405	1%
Planning, Policymaking & Coordination	598,229	1%
Student Counseling & Guidance	4,467,642	7%
Student Svcs Other	11,385,497	18%
Transfer, Student Aid & Other Outgo	5,161,014	8%
Contingency	1,619,695	3%
Total	63,570,248	



2021-22 Adoption Budget Ventura College Expenditures by Activity

Ventura College General Fund - Unrestricted & Restricted

ACTIVITY	FY22 BUDGET	
Admission & Records	1,174,945	1%
Ancillary Services	1,390,631	2%
Auxiliary Operations	-	0%
Community Services & Economic Dev	410,132	0%
General Institutional Support Svcs	11,615,158	13%
Instructional	35,368,069	40%
Instructional Administration	8,428,506	9%
Instructional Support Services	3,487,901	4%
Operation & Maintenance Of Plant	8,488,271	10%
Physical Property And Related Acquisitions	-	0%
Planning, Policymaking & Coordination	544,092	1%
Student Counseling & Guidance	4,350,934	5%
Student Svcs Other	7,757,032	9%
Transfer, Student Aid & Other Outgo	5,248,717	6%
Contingency	819,222	1%
Total	89,083,610	



FUND 419

FY2021-22 SIGNIFICANT PLANNED PROJECTS

Moorpark College

	Beg Balance	Expenses
Admin Building Renovation *	4,790,377	940,464
MC Wayfinding	1,206,738	1,206,738
Performing Arts Improvement	641,629	343,193
Special Rep & Site Improvements Ph 2	2,728,365	4,706,424
Zoo Tiger Habitat	2,049,670	2,049,670
Stadium Bathrooms	1,041,743	1,041,743
LMC Flooring Replacement	224,408	224,408
Softball Field Compliance	416,261	266,261
Baseball Field Fencing	238,363	238,363
	13,337,554	11,017,264

Moorpark:

FY21 ending fund balance	\$18,366,802
FY22 transfer	+ 1,850,000
<u>FY22 budget</u>	<u>- 11,195,432</u>
FY22 projected ending fund balance	\$ 9,021,370

Oxnard College

	Beg Balance	Expenses
OC Fire Warehouse	1,595,634	1,769,388
Art + Design Modular Classrooms	1,796,090	1,796,090
CDC Revitalization	500,000	500,000
	3,891,724	4,065,478

Oxnard:

FY21 ending fund balance	\$ 8,562,037
FY22 transfer	+ 223,754
<u>FY22 budget</u>	<u>- 4,101,848</u>
FY22 projected ending fund balance	\$ 4,683,943

* - The District will be receiving state funding towards this project.

FUND 419

FY2021-22 SIGNIFICANT PLANNED PROJECTS

Ventura College

	Beg Balance	Expenses
Math/Science HVAC Renovation	415,182	615,182
UV-C Air System Project	400,000	400,000
	815,182	1,015,182

Ventura:

FY21 ending fund balance	\$ 4,200,566
FY22 transfer	+ 852,152
<u>FY22 budget</u>	<u>- 1,254,184</u>
FY22 projected ending fund balance	\$ 3,798,534

DAC & Districtwide

DAC & Districtwide:

FY21 ending fund balance	\$ 493,674
FY22 transfer	+ 1
<u>FY22 budget</u>	<u>- 47,000</u>
FY22 projected ending fund balance	\$ 446,675

Multi-Year Projection (MYP) FY22 – FY24 Core Assumptions

- Based on 2021-22 Enacted State Budget
- COLA of 1.36% for FY22-23 and 1.56% for FY23-24 based on LAO Fiscal Outlook from October 2020.
- Step/Column/Longevity
- Annual H&W benefits increase of 4%
- State's hold-harmless allocation extended through FY 2024-25
- STRS rate increases to 18% for FY22-23 and FY23-24
- PERS rate increases to 26.3% for FY22-23 and 27.3% for FY23-24

Multi-Year Projection (MYP) FY22 – FY24

What's Not Included

- Funding from the SCFF above the hold-harmless level.
 - In Fall 2021, DCAS will be discussing budgeting beyond the hold-harmless in future revenue projections.
- Any negotiated adjustments to salaries and benefits in FY22-23 or FY23-24.
- Carryover Funds
- Unknown changes in Operating Expenditures
- Potential future State Budget deficits

Unrestricted General Fund (111) MYP

		2021-22 Adoption Budget	Changes	2022-23 Estimate	Changes	2023-24 Estimate
1						
2	Assumptions					
3	General Apportionment	Hold-Harmless		Hold-Harmless		Hold-Harmless
4	COLA	5.07%		1.36%		1.56%
5	Revenue					
6	Total General Apportionment	171,414,422	2,331,236	173,745,658	2,710,432	176,456,090
7	FT Faculty Hiring	3,677,156	50,009	3,727,165	58,144	3,785,309
8	PT Faculty Equity Comp	544,036	7,399	551,435	8,602	560,037
9	Lottery Proceeds	3,810,963		3,810,963		3,810,963
10	Nonresident Tuition - International	507,592		507,592		507,592
11	Nonresident Tuition - Domestic	1,047,729		1,047,729		1,047,729
12	TOTAL REVENUE	181,001,898	2,388,644	183,390,542	2,777,178	186,167,720
13						
14	Expenditures					
15	Faculty Salaries	65,006,913	605,000	65,611,913	362,000	65,973,913
16	Management Salaries	9,397,374	94,000	9,491,374	95,000	9,586,374
17	Classified Salaries	32,002,660	376,000	32,378,660	382,000	32,760,660
18	Employee Benefits	49,703,366	3,110,000	52,813,366	1,672,000	54,485,366
19	Salary & Benefit Subtotal	156,110,313	4,185,000	160,295,313	2,511,000	162,806,313
20	Supplies & Materials	3,056,895	-	3,056,895	-	3,056,895
21	Operating Expenditures	16,204,623	-	16,204,623	-	16,204,623
22	Capital Outlay	134,297	-	134,297	-	134,297
23	Transfers	1,756,462	-	1,756,462	-	1,756,462
24	Contingency	6,902,031	(6,902,031)	-	-	-
25	Direct Expenditure Subtotal	28,054,308		21,152,277		21,152,277
26	TOTAL EXPENDITURES	184,164,621		181,447,591		183,958,591
27						
28	OPERATING SURPLUS/DEFICIT	(3,162,723)		1,942,951		2,209,129
29						
30	Fund Balance					
31	Beginning Fund Balance	29,617,612		26,454,889		28,397,840
32	Ending Fund Balance	26,454,889		28,397,840		30,606,970
33						
34	Reserves					
35	Board Designated:					
36	State Minimum 5%	9,808,906		9,657,380		9,782,930
37	Revenue Shortfall Contingency	5,000,000		5,000,000		5,000,000
38	State Teachers' Retirement System (1,000,000		1,000,000		1,000,000
39	Energy Efficiency	170,000		170,000		170,000
40	Unallocated	10,475,983		12,570,460		14,654,040
41	TOTAL RESERVES	26,454,889		28,397,840		30,606,970

Planning Considerations

- Navigating Program and Fiscal Impact of COVID-19
- Safe Return to Worksite
- Enrollment Management
- Optimal and Timely Utilization of Resources
- One-time vs. Ongoing Resources
- Expenditure Concerns
- Outgoing Years
- Police Services
 - Identifying sustainable funding to fill vacant positions, and to address ongoing equipment needs.
 - Operational Review
- Challenges and Opportunities Not Yet Known

Planning Considerations

Focus on Strategic Innovation

- Student Access, Social Justice and Outcomes Attainment
- Diversity, Equity and Inclusion
- Guided Pathways
- Dual Enrollment
- Open Educational Resources
- Promise programs
- Strong Workforce
- Sustainability
- Workforce and Economic Development
- Grants