

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2021-2022 TENTATIVE BUDGET



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

JUNE 15, 2021

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
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2021-2022

TENTATIVE BUDGET



BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2021-22 (FY 22)

BUDGET PROCESS, TIMELINE AND PURPOSE

Each year the Governor and Legislature work to craft the State of California's spending plan. The process of crafting the annual budget is an ongoing, year-round enterprise with several key activities during the January-to-June period, including the Governor's Proposed Budget (by January 10) and the Governor's May Revision (by May 14). The District's 2021-22 Tentative Budget has been developed using the information provided in the Governor's Proposed Budget, which represents the best information available at the time of tentative budget development. The Tentative budget must be adopted by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget must be approved by the Board of Trustees not later than September 15 and will reflect the Governor's signed State Budget and the District's budget priorities.

STATE OF CALIFORNIA — BUDGET OVERVIEW

The ongoing COVID-19 Pandemic has continued to inject significant uncertainty into the 2021-22 Budget Development process. Governor Newsom's January Budget Proposal assumes that the state economy is beginning to recover from the pandemic induced recession. The State Budget Proposal also assumes a significant windfall of one-time revenues in the 2021-22 budget. The one-time revenues allow the state to retire \$1.1 billion

of the \$1.5 billion of deferrals that were implemented to balance the 2020-21 state budget. The Governor's January Proposal rolls \$327 million of deferrals into the 2021-22 fiscal year.

The Governor's January State Budget proposal includes for other community college programs an ongoing increase of \$111.1 million to fund the 1.5% COLA; \$30 million for increased access to online technology and mental health services; \$23.1 million to fund 0.5% enrollment growth; \$15 million for apprenticeship programs; \$10.6 million to invest in online education ecosystem and infrastructure; \$6.1 million to fund the 1.5% COLA for certain categorical programs¹; and \$8 million to cover increased costs for broadband access provided by Corporation for Education Network Initiatives in California (CENIC). The State Budget Proposal also includes one-time funding of \$250 million to provide emergency financial assistance grants to students; \$100 million to address food and housing insecurity; \$20 million to support retention and enrollment strategies; \$20 million to expand work-based learning; \$20 million to increase faculty professional development; \$15 million to develop and implement zero-textbook-cost degrees using open educational resources; \$2.5 million to provide instructional materials for dual enrollment students; and \$0.6 million to fund AB 1460 implementation and anti-racism initiatives.

On May 14, 2021, Governor Newsom released the May Revise. While information from this updated budget proposal is not included in the District's Tentative Budget due to local budget processes that enable participatory governance input, key proposal changes in the Governor's May Revise from the January Proposal include:

General Fund

1. COLA for the Student Centered Funding Formula rates increased from 1.5% to 4.05%. This change represents an increase from the January Budget Proposal of \$4.2 million for VCCCD.
2. Elimination of all 2020-21 Budget Deferrals with the deferrals being paid back in July and August 2021.

¹ Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, and Mandated Costs Block Grant programs.

Restricted Funds

3. COLA increase for certain categorical programs from 1.5% to 1.7%¹
4. A 5% increase for the Student Equity and Achievement and Strong Workforce Programs.
5. New ongoing funds to expand vocational training for ESL students (\$50 million), support integrated basic needs centers (\$30 million), expand program pathways (\$10 million), and implement a library services platform (\$4 million).
6. An additional \$100 million system-wide to support retention and enrollment strategies (\$20 million has already been provided as part of the Early Action Plan).
7. An additional \$100 million system-wide to expand zero-textbook cost pathways.
8. \$150 million to support continued implementation of Guided Pathways.
9. \$50 million for the transition back to in-person education.
10. \$314 million to address deferred maintenance.

The May Revise proposals will now proceed through the legislative process, where adjustments to what is ultimately included in the final state budget will be determined. Once the final state budget is completed, final VCCCD allocations will be included in the Adoption Budget or, as appropriate, be brought forward as augmentation(s) to the budget to the Board of Trustees. The determining factor for inclusion in the Adoption Budget or as Budget Augmentation will rest upon the timing of when final information becomes available.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

Due to continued uncertainty surrounding the State's ability to fully fund the SCFF, the District's Tentative Budget is based upon the State's hold-harmless provision which provides for the total apportionment received in 2017-18 plus COLAs from 2018-19, 2019-20, 2020-21, and 2021-22. In Fiscal Year 2020-21, there was no funded COLA even though the statutory COLA was 2.31%. Based on the January State Budget Proposal, COLA for Fiscal Year 2021-22 is 1.5% which results in a projected overall increase in available resources of \$2,370,194 in this 2021-22 Tentative Budget compared to the Adoption Budget for 2020-21.

¹ Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, and Mandated Costs Block Grant programs.

GROWTH FACTOR

The January State Budget Proposal includes \$23.1 million to fund a .5% growth factor. The District has not included any growth funding in the Tentative Budget.

EDUCATION PROTECTION ACT

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$26 million in EPA funds for FY 2021-22 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

EXPENDITURES

Salary and Benefit Costs

The Tentative Budget includes \$2 million for a 2% salary increase for all employees effective July 1, 2021 and also approximately \$1.5 million in ongoing annual costs for contractual step and longevity increases. The District received substantial health benefits cost savings as a result of the transition to the CalPERS health benefits program effective September 1, 2020. The 2021-22 Tentative Budget includes a reduction from the 2020-21 Adoption Budget of approximately \$11 million for all health and welfare benefits payments, including payments to participants in the District's Post-Employment Benefits plan.

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under current legislation. For FY 21 and FY 22, the State Budget provides local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate from 18.4 percent to approximately 16.15 percent in 2020-21 and from 17.9 percent to 15.92 percent in 2021-22. Based on the adjusted rate of 15.92 percent, the District's 2021-22 STRS budget for all funds is approximately \$11.2 million.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the most recent CalPERS Schools Pool Accounting Valuation report dated June 30, 2018, the collective Net Pension Liability is more than \$27 billion. The rates are based on the annual valuation using a discount rate of 7%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers. This action increased employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be realized until FY 2024-25. The employer contribution rate is projected to rise from 18.1% in 2018-19 to 26.5% in 2025-26, with the legislated rate for 2020-21 at 22.67 percent. However, for FY 21 and FY 22, the State Budget provides local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalPERS Schools Pool employer contribution rate from 22.67

percent to approximately 20.7 percent for 2020-21 and from 24.9 percent to 23.0 percent in 2021-22. Based on the adjusted rate of 23.0 percent, the District's 2021-22 PERS budget for all funds is approximately \$10.5 million.

Retiree Health Liability

An actuarial study for post-retirement benefits dated October 26, 2020 was performed with measurement and valuation dates of June 30, 2019, estimating the amount that should be accumulated under the requirements of GASB 74/75. An actuarial study is conducted annually and the current report is being finalized utilizing the latest data from the recently completed CalPERS health benefits enrollment. The District's long-term Other Post-Employment Benefits (OPEB) liability as of June 30, 2019 was estimated at approximately \$185.9 million. In FY 2010-11 the District established an irrevocable trust fund to help address its long-term OPEB liability. The total market value of accumulated funds held in the Trust is approximately \$28.3 million, as of April 30, 2021.

In preparation of the FY 19 District budget, DCAS recommended not to make any further general fund contributions to the irrevocable trust. In FY 18 a subcommittee of DCAS was formed for the purpose of evaluating and recommending a long-term plan for the use of the district's irrevocable trust to address OPEB liabilities. According to the District's actuarial report for 2016, the projected retiree claims and expenses will continue to increase every year until FY 2031-32, at which time the annual expense is projected to reach \$18,026,362. The annual expense will then begin to decrease for 57 years, until FY 2088-89 when the liability is expected to be zero. Eventually, the retiree liability and irrevocable trust will reach equilibrium and the annual required contribution can be transferred to the trust. Rather than waiting until equilibrium is reached, the subcommittee recommended accessing the Trust funds in FY 2021-22 to pay for the increases in annual contributions. This would result in a level budgetary impact through FY 2040-41, at which time the annual required contribution would decrease. Effective September 1, 2020, the District transitioned its health plans to CalPERS, resulting in significant reductions in annual costs. The District is currently undergoing an updated actuarial study of the OPEB liability utilizing the updated CalPERS plan information. On April 22, 2021, DCAS reviewed its aforementioned recommendation to begin using the funds in the irrevocable trust in FY 2021-22 and determined it was best to postpone the recommendation for at least one year.

The use of the irrevocable trust will be re-evaluated upon the completion of the updated actuarial study.

INFRASTRUCTURE

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

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

The Tentative Budget includes transferring \$1.7 million in budgeted revenue, the majority of which is interest income that fluctuates from year to year, from the General Fund–Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations,

administration, and so forth.

- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

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

Budget Allocation Model

The Budget Allocation Model was adopted by the Board in May 2007, and modified in fiscal years 2009, 2012, 2015, 2016, 2018, 2019, 2020 and 2022. The model is reviewed annually by the District Council on Administrative Services (DCAS) in accordance with the commitment to regularly review the model components to ensure a more sustainable model

that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

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

The Budget Allocation Model, following the review by DCAS, was utilized to allocate resources to the various operational units within the District. Each college and the DAC have a separate process by which they allocate the resources received through the Model. Throughout 2020-21 the District continued its examination of ways to modify the Allocation Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF). As a result of this review, the District has updated the allocation model for 2021-22 to better align with SCFF. The updated allocation model leaves the Class Schedule Delivery portion of the previous allocation model intact with the remainder of funds allocated in a manner that very closely mirrors the SCFF. To mitigate any substantial shift in resources among colleges, the updated allocation model will be implemented over a five-year phase in period with a hold-harmless in place for Year 1.

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$2,920,966 for the three colleges and \$241,757 for the DAC. Any budget savings above the 2% will remain in Fund 111.

Reserves

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

State Required 5% Minimum

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

Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2021-22, the contingency will remain at \$5 million.

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. For FY 2021-22, the contingency will remain at \$1 million

Energy Efficiency

This reserve was established to address current and future challenges and opportunities for sustainability at all three colleges. For FY 2021-22, \$170,000 remains in this reserve after \$1,230,000 was authorized for use in FY 2019-20 and budgeted for the construction activities related to solar projects at each campus.

Unallocated Reserves

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

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

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for the Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Tentative Budget includes transferring \$1.7 million in budgeted revenue from the General Fund Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

Major programs accounted for in this fund include state categorical programs such as Student Equity & Achievement, Strong Workforce, Guided Pathways, EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, Title III and Title V (HSI, STEM) federal grants, and the HEERF COVID-19 relief federal grants.

The District's FY 2021-22 Tentative Budget for student services programs have been developed within the existing individual categorical programs based on the State's 95% funding guarantee. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Governing Board action.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. In response to the ongoing pandemic, on campus operations will remain limited through Fall 2021, however the District will resume charging for parking in the Fall. Based on the best known information, the Tentative Budget Assumes an increase in parking related revenues for FY 22.

Even with the anticipated increase in parking related revenues, the Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes

\$1,450,895 in projected revenues from parking fees and traffic fines as well as the following additional financial support towards the cost of providing police services at all sites: \$1,237,000 of General Fund-Unrestricted (Districtwide Services); \$144,000 from Parking Lots revenue to cover police services operational deficit; and, \$365,000 from federal HEERF funding to cover lost revenues.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. The District charges a flat fee of \$21 for the fall and spring semester and \$18 for the summer semester. These fees have been unchanged since the fall 2019 term.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2021-22.

CRM (Culinary and Restaurant Management) (322)

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

CHILD CARE CENTER FUND (33x)

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

CAPITAL PROJECTS FUND (4xx)

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

The FY 2021-22 Tentative Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from various infrastructure and special repair projects are also budgeted. The FY 2021-22 Tentative Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The Governor's January State Budget Proposal does not include funding for the aforementioned programs in the 2021-22 fiscal year.

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

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

Food Service (52x)

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

INTERNAL SERVICES FUND (6xx)

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

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

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$512,000.

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

STUDENT FINANCIAL AID FUND (74xx)

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

CARE (Cooperative Agencies Resources for Education) grants, Student Success Completion grants, AB 19 Promise grants, and Cal Grants.

COMPLIANCE

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

RECOMMENDATION

The Tentative Budget was reviewed by District Council on Administrative Services (DCAS) on May 21, 2021, the Board of Trustees on May 25, 2021, Chancellor's Consultation Council on June 4, 2021, and is recommended for approval by the Board of Trustees at the June 15, 2021 meeting.

2021-2022

TENTATIVE BUDGET



SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2021-22 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	175,784,355	47.8%
113	General Fund - Unrestricted Designated Infrastructure	5,413,100	1.5%
114	General Fund - Unrestricted Designated	6,342,229	1.7%
General Fund Restricted			
12x	General Fund - Restricted	86,422,358	23.5%
124	Parking Services Fund	3,346,895	0.9%
13x	Health Services Fund	2,052,746	0.6%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	131,304	0.0%
33x	Child Development Fund	1,281,160	0.3%
Capital Project Fund			
4xx	Capital Projects Fund	18,758,903	5.1%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	8,136	0.0%
6xx	Internal Services Fund	10,793,462	2.9%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	57,223,878	15.6%
Total All Funds		367,558,526	100.0%

2021-2022

TENTATIVE BUDGET



REVENUE PROJECTIONS

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY22 TENTATIVE BUDGET

ACCOUNT DESCRIPTION	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	Change FY21 Adoption vs FY22 Tentative
SCFF HOLD-HARMLESS			
FY18 Total Computational Revenue	153,823,885	153,823,885	-
FY19 COLA @ 2.71%	4,168,627	4,168,627	-
FY20 COLA @ 3.26%	5,150,556	5,150,556	-
FY21 COLA @ 0% [a]	-	-	-
FY22 COLA @1.5%		2,447,146	2,447,146
TOTAL COMPUTATIONAL REVENUE (TCR)	163,143,068	165,590,214 [b]	2,447,146
LOTTERY PROCEEDS	3,885,463	3,747,530	(137,933)
FULL TIME FACULTY HIRING	1,184,531	1,184,531	-
PT FACULTY EQUITY COMP	539,530	544,036	4,506
NONRES TUITION - INTL	505,965	507,592	1,627
NONRES TUITION - DOM	992,881	1,047,729	54,848
TOTAL OTHER REVENUE	7,108,370	7,031,418	(76,952)
TOTAL GENERAL FUND UNRESTRICTED REV	170,251,438	172,621,632	2,370,194

Notes:

[a] - For FY21, there was no funded COLA but the statutory COLA was 2.31%

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

2021-2022

TENTATIVE BUDGET



BUDGET ALLOCATION

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY22 TENTATIVE BUDGET ALLOCATION**

FY22 Tentative Revenue	\$ 172,621,632
Less: DWS	\$ (8,296,000)
Less: Utilities	\$ (4,090,500)
Less: DAC (7.1%)	\$ (12,256,136)
Available for distribution	\$ 147,978,996

		MC		OC		VC		Total
1)	Unadjusted FTES (FY21 p1, includes NonResident)		11,066		4,933		9,155	25,154
2)	WSCH		165,989		73,991		137,327	377,308
3)	Productivity Factor		525		525		525	
4)	FTEF	316.2		140.9		261.6		
5)	FTEF adjustment	15.8		7.4		10.2		
6)	less: Full Time positions (FTEF)	(144.2)	\$ 25,578,058	(77.2)	\$ 13,549,139	(117.2)	\$ 20,297,028	\$ 59,424,224
7)	=Hourly FTEF @ ^[a]	\$ 58,428 188	\$ 10,970,488	71	\$ 4,156,346	155	\$ 9,036,386	\$ 24,163,220
8)	Total Class Schedule Delivery Allocation		\$ 36,548,547		\$ 17,705,484		\$ 29,333,414	\$ 83,587,445
10)	Remaining to be Allocated							\$ 64,391,551

	Percent	Amount
11) 1. Base allocation	70%	\$ 45,074,086
12) 2. Supplemental allocation	20%	\$ 12,878,310
13) 3. Student success allocation	10%	\$ 6,439,155
14)		\$ 64,391,551

	MC	OC	VC	Total
15) 1. Base allocation				
16) Basic allocation	\$ 4,790,551	\$ 4,106,185	\$ 4,106,185	\$ 13,002,921
17) Remaining base allocation				\$ 32,071,165
18) FY21 P1 320 Credit FTES (Resident)	11,066.00	4,933.00	9,155.00	25,154.00
19) Percent of total	44%	20%	36%	100%
20) Campus remaining base allocation	\$ 14,109,069	\$ 6,289,539	\$ 11,672,558	\$ 32,071,165
21) Sub-total Base allocation	\$ 18,899,620	\$ 10,395,724	\$ 15,778,743	\$ 45,074,086
22) 2. Supplemental allocation (FY19-20)				
23) Pell Grant recipients	3,011	3,236	3,828	10,075
24) Promise Grant recipients	6,540	5,988	8,003	20,531
25) AB540 Students	489	452	449	1,390
26) Percent of total	10,040	9,676	12,280	31,996
27) Sub-total Campus supplemental allocation	\$ 4,041,075	\$ 3,894,566	\$ 4,942,669	\$ 12,878,310
28) 3. Student success allocation (FY19-20)				
29) Sub-total Student success allocation, All Students	\$ 2,050,508	\$ 935,898	\$ 1,851,573	\$ 4,837,979
30) Sub-total Student success allocation, Pell	\$ 240,172	\$ 223,012	\$ 346,402	\$ 809,586
31) Sub-total Student success allocation, College Promise	\$ 248,629	\$ 201,187	\$ 341,775	\$ 791,591
32) Total Student Success Allocation	\$ 2,539,309	\$ 1,360,097	\$ 2,539,749	\$ 6,439,155
33) College Allocation	\$ 62,028,550	\$ 33,355,870	\$ 52,594,576	\$ 147,978,996
34) New Model Phase-In Adjustment - Year 1 (0%) [c]	\$ 741,259	\$ 28,795	\$ (770,054)	\$ (0)
35) Adjusted College Allocation FY22	\$ 62,769,809	\$ 33,384,665	\$ 51,824,522	\$ 147,978,996
36) Campus FY21 Carryover	\$ 1,223,491	\$ 667,544	\$ 1,029,931	\$ 2,920,966
37) Total FY22 Tentative Budget College Allocation	\$ 63,993,300	\$ 34,052,209	\$ 52,854,453	\$ 150,899,962

[a] FY22 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY21 is \$241,757

[c] New Allocation Model will be phased-in over 5 years

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY22 TENTATIVE BUDGET ALLOCATION**

FY21 Tentative Revenue	172,621,632
Less: District-wide	(8,296,000)
Less: Utilities	(4,090,500)
Less: District Office (7.1% revenue)	<u>(12,256,136)</u>
Available for Distribution	<u>147,978,996</u>

	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY21 p1, includes NonResident)	11,066	4,933	9,155	25,154
2) WSCH	165,989	73,991	137,327	
3) Productivity Factor	525	525	525	
4) FTEF	316.2	140.9	261.6	
5) FTEF adjustment	15.8	7.4	10.2	
6) less: Full Time positions (FTEF)	<u>(144.2)</u>	<u>(77.2)</u>	<u>(117.2)</u>	40.2%
7) =Hourly FTEF @ ^[a]	188	71	155	16.3%
	\$ 58,428			
8) Total Class Schedule Delivery Allocation	\$ 36,548,547	\$ 17,705,484	\$ 29,333,414	\$ 83,587,444
9) Base Allocation	\$ 7,398,950	\$ 7,398,950	\$ 7,398,950	15.0%
10) <i>Adjusted FTES (FY21 P1)</i>	10,602	4,664	8,501	23,766
	44.6%	19.6%	35.8%	
11) FTES Allocation	\$ 18,822,312	\$ 8,280,231	\$ 15,092,158	\$ 42,194,702
				28.5%
12) Total Allocation FY22	\$ 62,769,809	\$ 33,384,665	\$ 51,824,522	\$ 147,978,996
15a) Campus FY21 Carryover ^[b]	\$ 1,223,491	\$ 667,544	\$ 1,029,931	\$ 2,920,965
16) FY22 Tentative Allocation	\$ 63,993,300	\$ 34,052,209	\$ 52,854,453	\$ 150,899,961

Assumptions

[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 \$241,757.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

		2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
8000	REVENUES	28,266,623	26,399,830
1000	ACADEMIC SALARIES	18,438,763	17,221,024
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	9,827,860	9,178,806
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	OTHER OUTGO	-	-
	TOTAL EXPENDITURES	28,266,623	26,399,830

* 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 2021-2022 TENTATIVE BUDGET

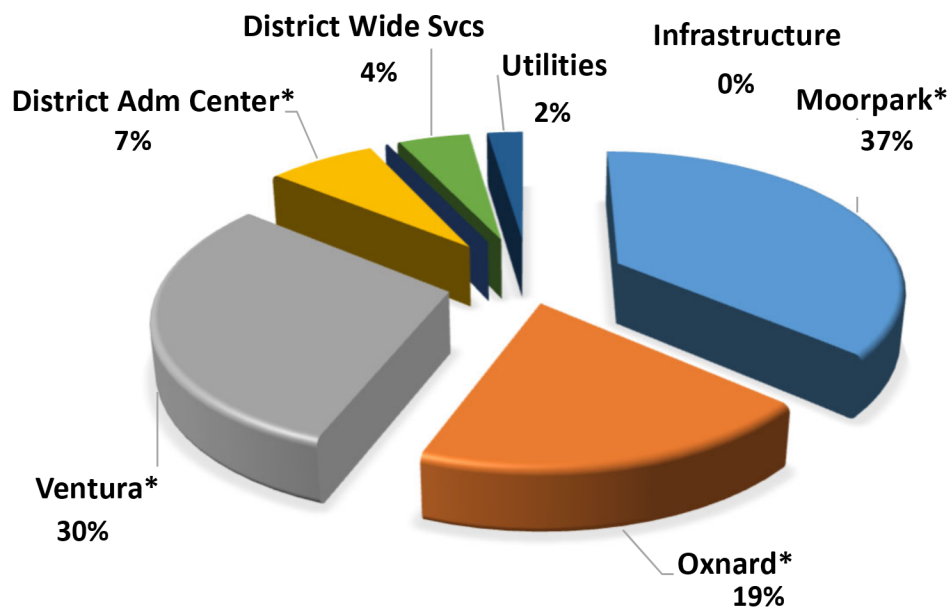
GENERAL FUND – UNRESTRICTED (FUND 111)

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
2021-22 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET *	2021-22 TENTATIVE BUDGET	
MOORPARK	65,735,421	65,735,421	63,993,300	**
OXNARD	35,712,326	35,712,326	34,052,209	**
VENTURA	55,131,556	55,131,556	52,854,453	**
DISTRICT ADM CENTER	12,927,096	12,927,096	12,497,893	**
DISTRICTWIDE SVCS	8,024,827	14,110,118	8,296,000	
UTILITIES	4,090,500	4,090,500	4,090,500	
INFRASTRUCTURE	-	-	-	
TOTAL EXPENDITURES	181,621,726	187,707,017	175,784,355	



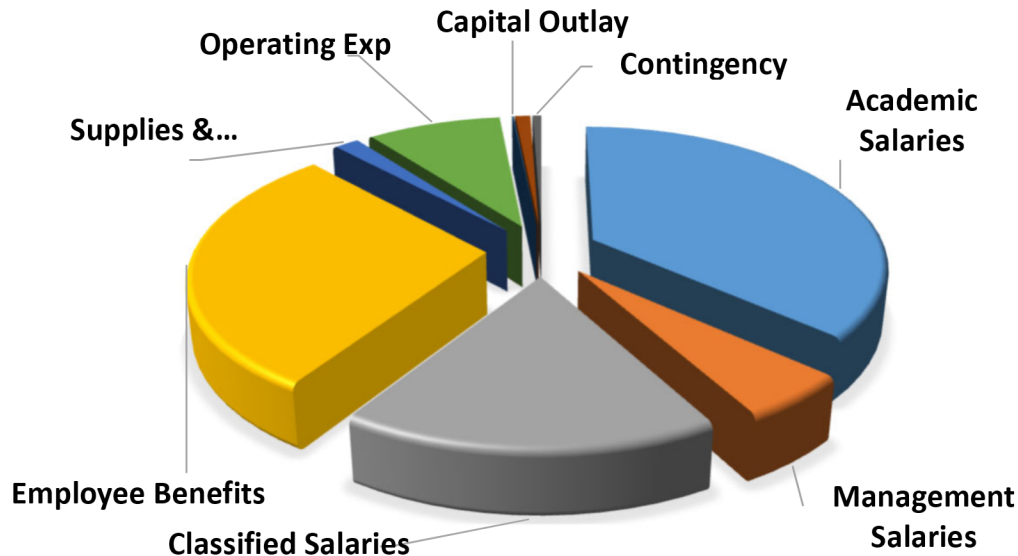
* Includes Use of Reserves approved in March 2020 & January 2021.

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2020-21	2020-21	2021-22	
	ADOPTION BUDGET	REVISED BUDGET*	TENTATIVE BUDGET**	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	62,761,426	67,037,137	64,358,604	36.6%
2000 MANAGEMENT SALARIES	8,905,615	9,250,664	9,216,553	5.2%
2000 CLASSIFIED SALARIES	29,770,921	31,139,330	30,392,715	17.3%
3000 EMPLOYEE BENEFITS	53,096,098	53,800,795	50,761,102	28.9%
SALARY & BENEFIT SUBTOTAL	154,534,060	161,227,926	154,728,974	88.0%
4000 SUPPLIES & MATERIALS	2,860,175	2,924,491	2,815,705	1.6%
5000 OPERATING EXP	15,138,536	15,286,127	15,373,223	8.7%
6000 CAPITAL OUTLAY	188,511	192,599	145,148	0.1%
7000 TRANSFERS	2,001,021	3,710,022	1,720,462	1.0%
7999 CONTINGENCY	6,899,423	4,365,851	1,000,843	0.6%
DIRECT EXPENDITURE SUBTOTAL	27,087,666	26,479,090	21,055,381	12.0%
TOTAL EXPENDITURES	181,621,726	187,707,016	175,784,355	100.0%



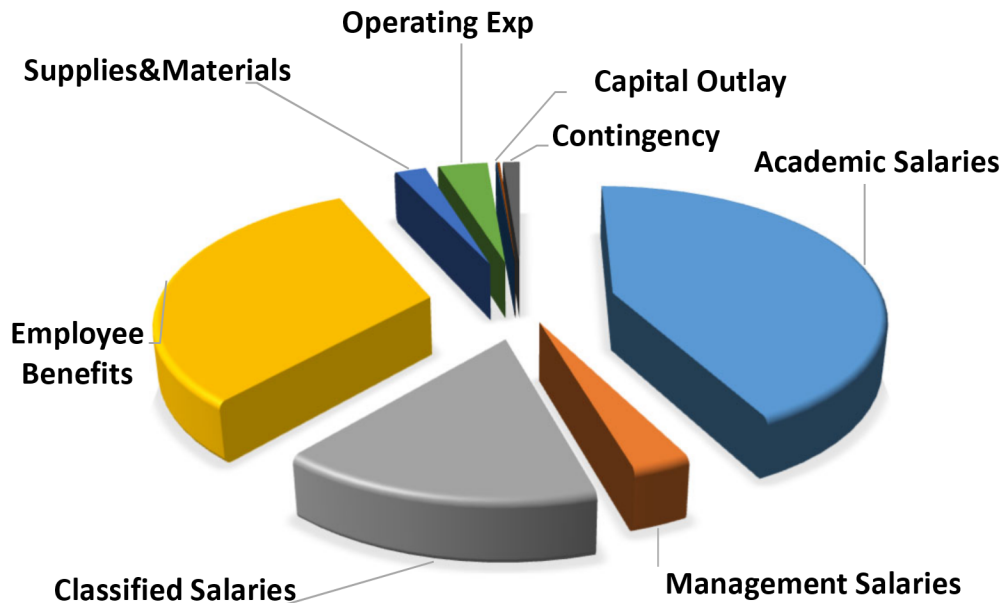
* Includes Use of Reserves approved in March 2020 & January 2021.

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

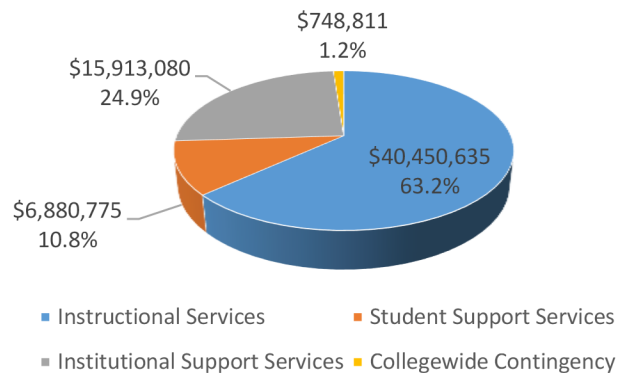
MOORPARK COLLEGE

		2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000	ACADEMIC SALARIES	27,170,187	27,170,187	27,245,902	42.6%
2000	MANAGEMENT SALARIES	2,223,533	2,249,985	1,919,875	3.0%
2000	CLASSIFIED SALARIES	10,120,206	10,109,485	10,230,904	16.0%
3000	EMPLOYEE BENEFITS	19,712,930	19,716,763	20,354,318	31.8%
	SALARY & BENEFIT SUBTOTAL	59,226,856	59,246,420	59,750,999	93.4%
4000	SUPPLIES & MATERIALS	1,494,294	1,585,146	1,364,441	2.1%
5000	OPERATING EXP	2,340,933	2,233,090	2,202,746	3.4%
6000	CAPITAL OUTLAY	35,876	33,304	36,304	0.1%
7000	TRANSFERS	(110,000)	(110,000)	(110,000)	-0.2%
7999	CONTINGENCY	2,747,461	2,747,461	748,810	1.2%
	DIRECT EXPENDITURE SUBTOTAL	6,508,564	6,489,001	4,242,301	6.6%
	TOTAL BUDGETED EXPENDITURES	65,735,420	65,735,421	63,993,300	100.0%



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

**Moorpark College
FY2021-22 Tentative Budget
Fund 111 (by ORG Code)**



Instructional Services	\$40,450,635	63.1%
Student Support Services	\$6,880,775	10.8%
Institutional Support Services	\$15,913,080	24.9%
Collegewide Contingency	\$748,811	1.2%
Total	\$63,993,300	100.0%

Org #	Description	Category	Tentative
10002	Exotic Animal (EATM) /Tea	Instructional Services	959,460.82
10021	Biology	Instructional Services	1,171,536.69
10022	Anatomy/Physiology	Instructional Services	1,017,626.47
10023	Biotechnology/Biomed Tech	Instructional Services	196,459.50
10025	Botany	Instructional Services	51,706.19
10026	Microbiology	Instructional Services	242,946.19
10027	Opticianry	Instructional Services	20,777.00
10030	Accounting	Instructional Services	171,594.27
10033	Business Management	Instructional Services	694,463.76
10045	Journalism	Instructional Services	22,128.86
10046	FTVM	Instructional Services	852,057.43
10055	Computer Science	Instructional Services	186,044.87
10056	Computer Network Sys Engi	Instructional Services	345,204.77
10057	Gaming Design	Instructional Services	2,070.00
10061	Continuing Education/Even	Instructional Services	60,550.50
10063	Kinesiology	Instructional Services	904,707.20
10064	EAC/Special Ed General (C	Instructional Services	400,939.58
10070	Engineering General	Instructional Services	145,247.17
10091	Art 2D, History	Instructional Services	640,907.34
10092	Art 3D	Instructional Services	155,733.05
10094	Music	Instructional Services	607,758.59
10097	Dramatic Arts/Theatre Art	Instructional Services	638,275.60
10098	Dance	Instructional Services	423,719.76
10100	Commercial Photography	Instructional Services	314,566.56
10102	MMGR (Multi Media & Graph	Instructional Services	171,928.03

Org #	Description	Category	Tentative
10110	Foreign Language General	Instructional Services	49,278.39
10111	French	Instructional Services	86,283.38
10112	German	Instructional Services	49,278.39
10114	Spanish	Instructional Services	211,749.47
10120	Nursing	Instructional Services	1,452,194.92
10123	Radiological Tech	Instructional Services	398,393.98
10126	Health Science	Instructional Services	317,984.75
10135	Child Development (Instru	Instructional Services	543,181.41
10136	Nutrition, Health, & Fitn	Instructional Services	3,100.00
10160	English	Instructional Services	3,010,156.92
10162	Comm, Speech, Debate	Instructional Services	1,235,282.00
10163	Philosophy	Instructional Services	347,093.64
10164	Other Humanities	Instructional Services	79,997.72
10170	Math	Instructional Services	3,310,174.01
10181	Environmental Studies	Instructional Services	162,888.34
10182	Physics	Instructional Services	502,695.02
10183	Chemistry	Instructional Services	1,369,436.04
10184	Astronomy	Instructional Services	98,010.08
10185	Geology	Instructional Services	141,838.53
10190	Psychology	Instructional Services	740,242.68
10202	Administration of Justice	Instructional Services	343,156.82
10210	Social Science General	Instructional Services	34,964.87
10211	Anthropology	Instructional Services	735,523.40
10212	Economics	Instructional Services	363,488.22
10213	History	Instructional Services	871,854.56
10214	Geography	Instructional Services	2,600.00
10215	Political Science	Instructional Services	386,752.86
10216	Sociology	Instructional Services	294,488.48
10225	Athletics	Instructional Services	1,726,756.86
11001	Admissions and Records (A	Student Support Services	910,156.01
11008	Counseling	Student Support Services	1,887,644.89
11009	Financial Aid	Student Support Services	793,238.87
11011	International Stu/Stu Aff	Student Support Services	5,100.50
11013	Library	Student Support Services	1,177,157.32
11015	Graduation	Student Support Services	16,018.80
11017	Student Activities	Student Support Services	157,702.19
11019	Transfer Center	Student Support Services	291,033.55
11022	Articulation	Student Support Services	222,611.24
11024	College Outreach	Student Support Services	394,903.05
11028	TLC	Student Support Services	539,484.91
11031	BIT/CARE	Student Support Services	12,650.00
11032	Scholarship Office	Student Support Services	145,344.48
11033	Student Conduct	Student Support Services	8,000.00
11036	Multicultural Day	Student Support Services	10,940.00
12070	Student Business Office	Student Support Services	308,788.70
11018	VP of Student Support	Institutional Support Services	458,526.45

Org #	Description	Category	Tentative
11023	Distance Education	Institutional Support Services	363,862.48
11197	Postage	Institutional Support Services	25,000.00
11199	Utilites	Institutional Support Services	15,000.00
12005	Information Technology Op	Institutional Support Services	1,003,600.18
12015	President Office	Institutional Support Services	610,329.41
12016	VP Student Learning Offic	Institutional Support Services	11,706,272.75 *
12017	Vice President Office	Institutional Support Services	591,494.82
12018	Phys Science/Chem/Earth S	Institutional Support Services	334,446.21
12019	English & Student Conduct	Institutional Support Services	431,394.41
12021	EATM, Health & Life Scien	Institutional Support Services	399,868.42
12023	Behavioral & Social Scien	Institutional Support Services	227,733.28
12024	Institutional Effectivene	Institutional Support Services	629,897.11
12025	Business, Child Dev & Std	Institutional Support Services	334,095.42
12026	Art, Media, Comm, DE	Institutional Support Services	408,762.93
12027	Student Health/Athl/Kines	Institutional Support Services	373,931.15
12041	Performing Arts Center	Institutional Support Services	511,322.47
12050	College Business Manager	Institutional Support Services	679,761.09
12055	Communications Center	Institutional Support Services	33,659.89
12057	Professional Development	Institutional Support Services	47,290.00
12060	Public Information Office	Institutional Support Services	475,383.49
12061	Catalogs & Schedules of C	Institutional Support Services	4,000.00
12065	Academic Senate/A.S. Rele	Institutional Support Services	364,510.03
12067	Collegewide	Institutional Support Services	1,096,918.00 **
12068	Maintenance & Operations	Institutional Support Services	5,903,113.09
12069	Publications	Institutional Support Services	267,923.41
12076	MC Copy Center	Institutional Support Services	353,000.00
12079	Publications Chargebacks	Institutional Support Services	100,000.00
12080	Accreditation	Institutional Support Services	37,600.00
12083	Classified Senate	Institutional Support Services	19,600.00
12130	Emergency Response & Prep	Institutional Support Services	36,973.06

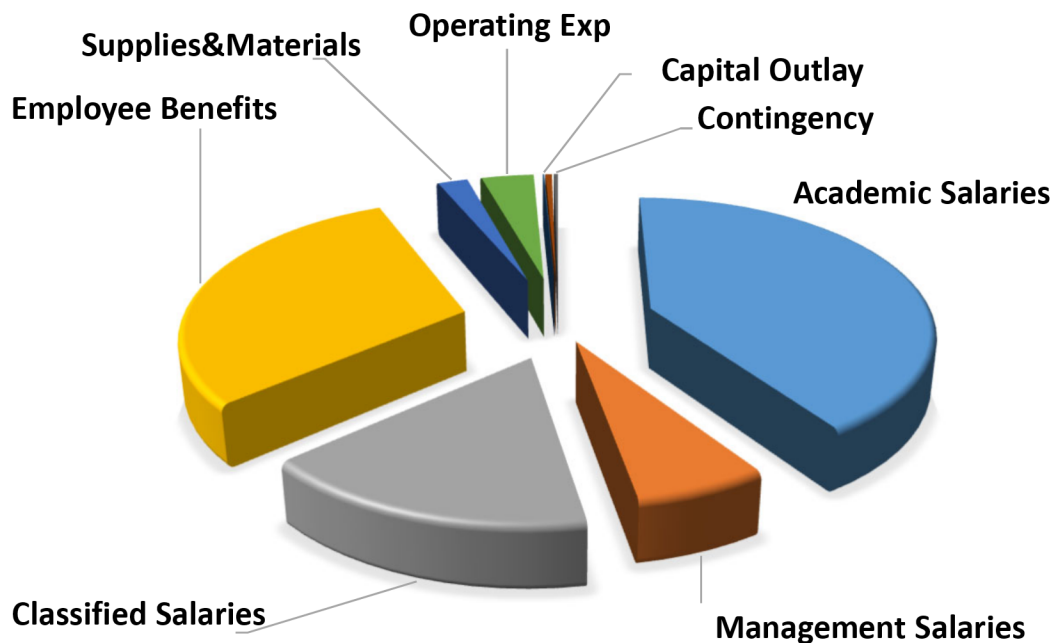
* Includes \$11,183,379 for part time faculty and hourly instructional costs.

** Includes \$748,811 for collegewide contingency.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

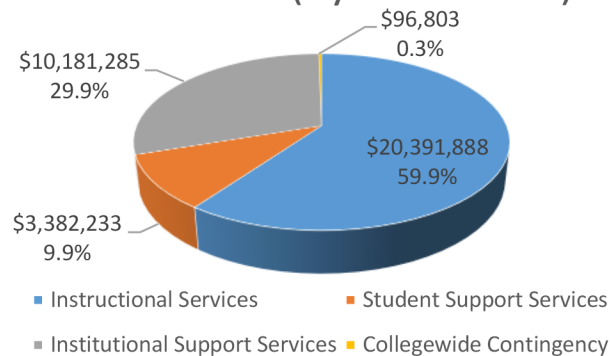
OXNARD COLLEGE

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	12,770,506	13,161,514	13,977,632	41.0%
2000 MANAGEMENT SALARIES	1,992,230	1,994,930	2,231,071	6.6%
2000 CLASSIFIED SALARIES	5,273,788	5,395,949	5,614,765	16.5%
3000 EMPLOYEE BENEFITS	11,423,330	11,490,869	10,338,195	30.4%
SALARY & BENEFIT SUBTOTAL	31,459,854	32,043,262	32,161,663	94.4%
4000 SUPPLIES & MATERIALS	642,651	618,482	696,851	2.0%
5000 OPERATING EXP	1,115,229	1,182,902	1,220,493	3.6%
6000 CAPITAL OUTLAY	29,050	35,710	26,400	0.1%
7000 TRANSFERS	130,399	1,830,399	(150,000)	-0.4%
7999 CONTINGENCY	2,335,142	1,571	96,802	0.3%
DIRECT EXPENDITURE SUBTOTAL	4,252,471	3,669,064	1,890,546	5.6%
TOTAL BUDGETED EXPENDITURES	35,712,325	35,712,326	34,052,209	100.0%



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

Oxnard College FY2021-22 Tentative Budget Fund 111 (by ORG Code)



Instructional Services	\$20,391,888	59.9%
Student Support Services	\$3,382,233	9.9%
Institutional Support Services	\$10,181,285	29.9%
Collegewide Contingency	\$96,803	0.3%
Total	\$34,052,209	100.0%

Org #	Description	Category	Tentative
20020	Marine Study	Instructional Services	68,536.00
20021	Biology	Instructional Services	804,047.53
20030	Accounting	Instructional Services	163,758.66
20033	Business Management	Instructional Services	175,342.54
20037	Secretary/Admin Assistant	Instructional Services	274,926.83
20046	Multimedia/Radio/Motion P	Instructional Services	138,210.80
20056	Computer Networking	Instructional Services	175,444.69
20063	Physical Education	Instructional Services	677,553.94
20064	EAC/Special Ed General (C	Instructional Services	427,786.73
20070	Engineering General	Instructional Services	152,443.83
20075	Air Conditioning and Refr	Instructional Services	105,416.85
20077	Automotive Technology	Instructional Services	439,256.97
20078	Automotive Collision Repa	Instructional Services	197,894.56
20091	Art	Instructional Services	382,200.48
20094	Music	Instructional Services	167,580.52
20110	Foreign Language General	Instructional Services	148,876.83
20114	Spanish	Instructional Services	374,836.52
20121	Dental Hygiene	Instructional Services	687,106.44
20122	Dental Assisting	Instructional Services	229,285.07
20135	Child Development (Instru	Instructional Services	180,458.20
20137	Culinary & Restaurant Mgm	Instructional Services	283,383.68
20150	Law General	Instructional Services	155,343.83
20160	English	Instructional Services	1,982,691.13
20161	Transitional English	Instructional Services	174,627.27
20162	Speech, Debate	Instructional Services	132,827.54

Org #	Description	Category	Tentative
20163	Philosophy	Instructional Services	173,774.57
20170	Math	Instructional Services	2,022,929.25
20180	Physical Science General	Instructional Services	203,503.35
20182	Physics	Instructional Services	169,067.91
20183	Chemistry	Instructional Services	521,803.52
20185	Geology	Instructional Services	182,024.35
20190	Psychology	Instructional Services	292,282.37
20201	Alcohol & Controlled Subs	Instructional Services	184,826.33
20202	Dean Public Safety	Instructional Services	359,918.47
20203	Fire Control Tech	Instructional Services	426,999.84
20204	Fire Academy	Instructional Services	570,570.07
20210	Social Science General	Instructional Services	106,309.64
20211	Anthropology	Instructional Services	302,583.93
20212	Economics	Instructional Services	169,381.68
20213	History	Instructional Services	457,018.05
20214	Geography	Instructional Services	172,223.03
20215	Political Science	Instructional Services	191,769.76
20216	Sociology	Instructional Services	329,698.46
20225	Athletics	Instructional Services	1,031,466.00
21001	Admissions and Records (A	Student Support Services	648,896.18
21008	Counseling	Student Support Services	967,471.62
21009	Financial Aid	Student Support Services	651,624.95
21013	Library	Student Support Services	347,554.93
21018	EOPS General Fund Match	Student Support Services	276,461.46
21019	Transfer Center	Student Support Services	188,205.89
21020	Tutoring	Student Support Services	18,355.00
21022	Articulation	Student Support Services	163,145.37
22043	Veteran's Center	Student Support Services	20,012.34
22070	Student Business Office	Student Support Services	294,491.45
21016	Commencement/Special Even	Institutional Support Services	13,000.00
21197	Postage	Institutional Support Services	16,000.00
21199	Utilities	Institutional Support Services	82,000.00
22005	Information Technology Op	Institutional Support Services	767,179.72
22015	President Office	Institutional Support Services	580,308.41
22016	VP, Academic Affairs Offi	Institutional Support Services	5,814,368.78 *
22026	Dean of Liberal Studies	Institutional Support Services	424,049.77
22027	Dean of Math, Science & H	Institutional Support Services	382,144.94
22028	Dean of CTE	Institutional Support Services	369,096.27
22031	Dept of Transitional Stud	Institutional Support Services	62,406.75
22033	DEAN RESEARCH & INSTIT. E	Institutional Support Services	456,921.85
22036	VP, Student Development O	Institutional Support Services	589,530.49
22041	Performing Art Bldg Opera	Institutional Support Services	168,810.84
22051	Business Services	Institutional Support Services	67,655.46
22060	Public Information Office	Institutional Support Services	299,964.54
22065	Academic Senate/A.S. Rele	Institutional Support Services	403,575.94
22066	VP, Business Services	Institutional Support Services	918,308.50 **

Org #	Description	Category	Tentative
22068	Maintenance & Operations	Institutional Support Services	3,618,256.28
22069	Publications	Institutional Support Services	350,000.00
22074	Salary/Fringe Holding	Institutional Support Services	-1,692,764.95 ***
22080	Accreditation	Institutional Support Services	32,000.00
22132	Safety Programs	Institutional Support Services	32,680.00
22200	Educational Svcs & Resear	Institutional Support Services	152,508.20

* Includes \$4,775,782 for part time faculty and hourly instructional costs.

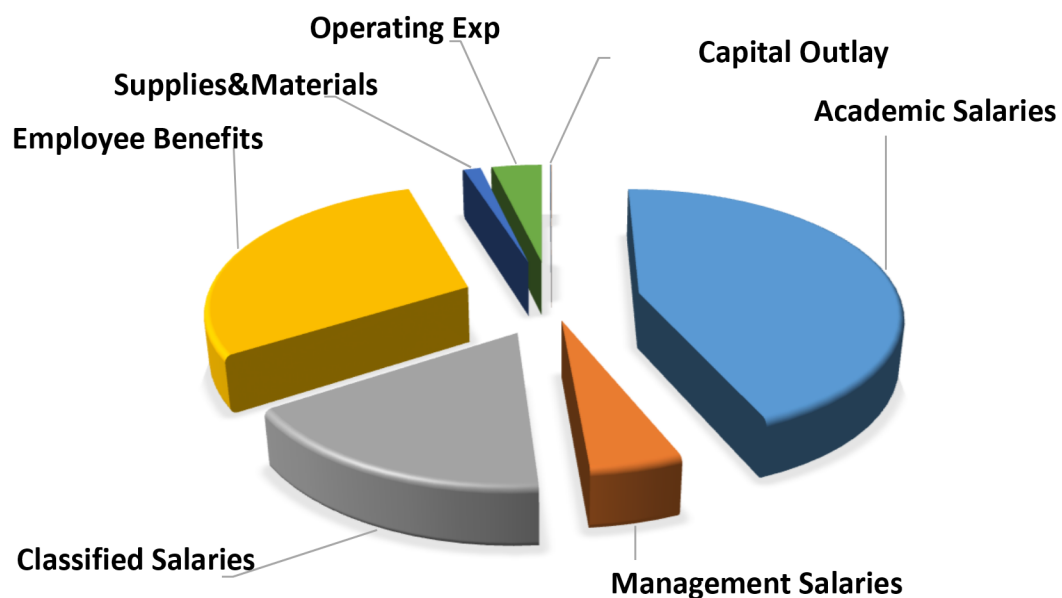
** Includes \$96,803 for collegewide contingency.

*** Includes a reduction of \$1,692,765 for expected reduction in retiree health benefits assessment.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-22 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED**

VENTURA COLLEGE

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	22,820,734	22,817,516	23,135,070	43.8%
2000 MANAGEMENT SALARIES	2,304,196	2,300,715	2,586,673	4.9%
2000 CLASSIFIED SALARIES	8,863,655	8,883,174	9,122,011	17.3%
3000 EMPLOYEE BENEFITS	16,849,089	16,849,872	15,415,666	29.2%
SALARY & BENEFIT SUBTOTAL	50,837,674	50,851,277	50,259,420	95.1%
4000 SUPPLIES & MATERIALS	631,106	628,740	662,313	1.3%
5000 OPERATING EXP	2,065,143	2,053,906	1,923,076	3.6%
6000 CAPITAL OUTLAY	19,644	19,644	19,644	0.0%
7000 TRANSFERS	(10,000)	(10,000)	(10,000)	0.0%
7999 CONTINGENCY	1,587,989	1,587,989	-	0.0%
DIRECT EXPENDITURE SUBTOTAL	4,293,882	4,280,279	2,595,033	4.9%
TOTAL BUDGETED EXPENDITURES	55,131,556	55,131,556	52,854,453	100.0%

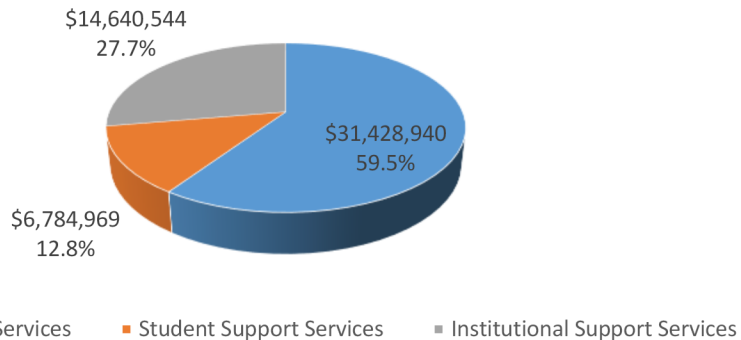


* Incorporates budget carryover, including one-time funds related to the allocation of additional SCFF apportionment revenue.

Ventura College

FY2021-22 Tentative Budget

Fund 111 (by ORG Code)



Instructional Services	\$31,428,940	59.5%
Student Support Services	\$6,784,969	12.8%
Institutional Support Services	\$14,640,544	27.7%
Collegewide Contingency	\$0	0.0%
Total	\$52,854,453	100.0%

Org #	Description	Category	Tentative
30001	Agriculture General	Instructional Services	62,807.74
30021	Biology	Instructional Services	1,288,604.60
30030	Accounting	Instructional Services	2,488.23
30033	Business Management	Instructional Services	621,501.96
30037	Medical Technology	Instructional Services	223,623.67
30055	Computer Science	Instructional Services	150,027.71
30061	Continuing Education/Even	Instructional Services	64,258.00
30063	Kinesiology (PE)	Instructional Services	1,154,886.33
30064	EAC/Special Ed General (C	Instructional Services	422,117.06
30070	Engineering General	Instructional Services	238,783.62
30076	Diesel Technology	Instructional Services	93,136.66
30077	Automotive Technology	Instructional Services	650,967.10
30080	Drafting Technology	Instructional Services	193,759.94
30082	Welding & Cutting	Instructional Services	202,486.74
30083	Civil & Construction Mgmt	Instructional Services	151,621.28
30086	Industrial Mfg Technology	Instructional Services	119,867.51
30087	VC Vet Tech Program	Instructional Services	14,000.00
30091	Art	Instructional Services	914,503.13
30092	Ceramics	Instructional Services	195,369.68
30094	Music	Instructional Services	459,015.81
30096	Technical Theater	Instructional Services	314,425.70
30097	Dramatic Arts/Theatre Art	Instructional Services	165,629.73
30098	Dance	Instructional Services	164,532.84
30099	Photography	Instructional Services	209,403.04

Org #	Description	Category	Tentative
30103	Computer Graphics	Instructional Services	44,954.30
30110	Foreign Language General	Instructional Services	476,137.15
30120	Nursing	Instructional Services	2,122,161.61
30125	Emergency Medical Service	Instructional Services	363,634.55
30135	Child Development (Instru	Instructional Services	197,766.86
30160	English	Instructional Services	2,323,805.69
30161	ESLENGM	Instructional Services	2,963.51
30162	Communication Studies	Instructional Services	469,742.62
30163	Philosophy	Instructional Services	282,548.16
30170	Math	Instructional Services	3,045,415.41
30180	Physical Science General	Instructional Services	121,891.75
30182	Physics	Instructional Services	373,240.67
30183	Chemistry	Instructional Services	1,152,314.69
30186	Water Science	Instructional Services	150,793.83
30190	Psychology	Instructional Services	512,876.63
30206	Criminal Justice	Instructional Services	268,640.52
30207	Basic Sheriff Academy	Instructional Services	4,773.76
30210	Social Science General	Instructional Services	6,637.96
30211	Anthropology	Instructional Services	272,751.28
30212	Economics	Instructional Services	200,664.66
30213	History	Instructional Services	407,406.01
30214	Geography	Instructional Services	423,751.96
30215	Political Science	Instructional Services	368,430.46
30216	Sociology	Instructional Services	556,424.02
30225	Athletics	Instructional Services	1,528,861.82
30240	Health Ed	Instructional Services	225,999.53
32075	Loadbank Accrual	Instructional Services	25,000.00
30300	MESA	Student Support Services	198,944.86
31001	Admissions and Records (A	Student Support Services	1,105,401.34
31007	Career Center	Student Support Services	1,700.00
31008	Counseling	Student Support Services	2,451,804.12
31009	Financial Aid	Student Support Services	746,972.88
31011	International Stu/Stu Aff	Student Support Services	115,570.34
31012	Learning Resources	Student Support Services	284,276.05
31013	Library	Student Support Services	854,634.99
31015	East Campus	Student Support Services	306,029.08
31018	EOPS General Fund Match	Student Support Services	197,131.07
31019	Transfer Center	Student Support Services	3,557.11
31020	Tutoring	Student Support Services	349,400.58
31024	College Outreach	Student Support Services	177,754.69
32070	Student Business Office	Student Support Services	200,654.54
32081	Student Connect	Student Support Services	100,551.64
30228	Dean East Campus	Institutional Support Services	10,336.00
31022	Articulation	Institutional Support Services	166,414.64
31023	Distance Education	Institutional Support Services	468,649.03
31199	Utilities	Institutional Support Services	143,000.00

Org #	Description	Category	Tentative
32005	Information Technology Op	Institutional Support Services	1,147,356.70
32015	President Office	Institutional Support Services	537,691.62
32016	VP Academic Affairs/Studn	Institutional Support Services	9,388,824.79 *
32017	College Wide Services	Institutional Support Services	150,149.77
32018	Dean, Institutional Equit	Institutional Support Services	1,007,204.42
32031	Dean Career Education II	Institutional Support Services	349,508.29
32032	Student Activities and Se	Institutional Support Services	147,077.16
32033	Dean Liberal Arts/Lrng Re	Institutional Support Services	497,655.46
32034	Dean Physical Ed Office	Institutional Support Services	508,725.42
32035	Dean Soc Sci/Humanities O	Institutional Support Services	523,343.22
32036	Dean of Student Services	Institutional Support Services	232,047.13
32037	Dean Career Education I	Institutional Support Services	385,850.48
32038	Dean Math/Science Office	Institutional Support Services	461,779.56
32040	VP Student Affairs	Institutional Support Services	589,844.74
32051	Business Services	Institutional Support Services	529,657.39
32060	Public Information Office	Institutional Support Services	155,195.54
32062	Staff Media Resource Cent	Institutional Support Services	9,085.00
32064	President Assigned Releas	Institutional Support Services	21,891.46
32065	Academic Senate/A.S. Rele	Institutional Support Services	248,527.60
32066	Vice President's Office	Institutional Support Services	-1,398,057.19 **
32068	Maintenance & Operations	Institutional Support Services	4,789,598.99
32076	Copy Center	Institutional Support Services	250,000.00
32080	Accreditation	Institutional Support Services	30,000.00
32082	College Logistics	Institutional Support Services	381,805.00
32083	Classified Senate	Institutional Support Services	3,000.00
32132	Safety Programs	Institutional Support Services	16,500.00

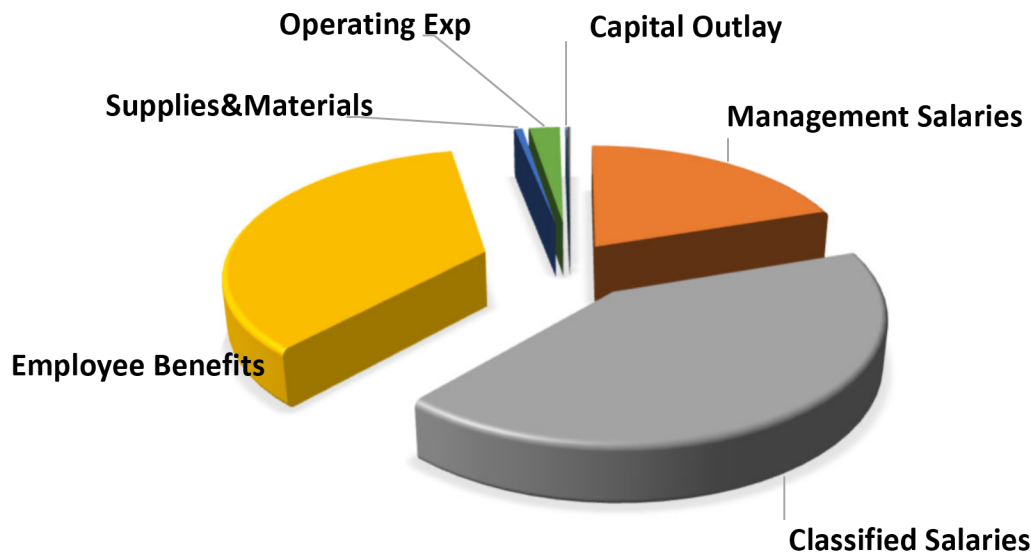
* Includes \$8,541,257 for part time faculty and hourly instructional costs.

** Includes a reduction of \$2,061,857 for expected reduction in retiree health benefits assessment.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,385,656	2,705,033	2,478,935	19.8%
2000 CLASSIFIED SALARIES	5,309,759	4,982,382	5,219,574	41.8%
3000 EMPLOYEE BENEFITS	4,934,493	4,934,493	4,406,463	35.3%
SALARY & BENEFIT SUBTOTAL	12,629,908	12,621,908	12,104,972	96.9%
4000 SUPPLIES & MATERIALS	73,324	73,324	73,301	0.6%
5000 OPERATING EXP	184,234	183,234	281,804	2.3%
6000 CAPITAL OUTLAY	10,800	10,800	10,800	0.1%
7000 TRANSFERS	-	9,000	-	0.0%
7999 CONTINGENCY	28,830	28,830	27,016	0.2%
DIRECT EXPENDITURE SUBTOTAL	297,188	305,188	392,921	3.1%
TOTAL BUDGETED EXPENDITURES	12,927,096	12,927,096	12,497,893	100.0%



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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET*	2021-22 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	3,887,920	-	0.0%
2000 CLASSIFIED SALARIES	77,512	1,640,470	79,463	1.0%
2000 BOARD, COMMISSIONERS, OTHER	126,000	127,870	126,000	1.5%
3000 EMPLOYEE BENEFITS	176,255	808,798	246,460	3.0%
SALARY & BENEFIT SUBTOTAL	379,767	6,465,058	451,923	5.4%
4000 SUPPLIES & MATERIALS	18,800	18,800	18,800	0.2%
5000 OPERATING EXP	5,342,496	5,542,497	5,654,604 ^[1]	68.2%
6000 CAPITAL OUTLAY	93,141	93,141	52,000	0.6%
7000 TRANSFERS	1,990,622	1,990,622	1,990,463 ^[2]	24.0%
7999 CONTINGENCY	200,000	-	128,210	1.5%
DIRECT EXPENDITURE SUBTOTAL	7,645,059	7,645,060	7,844,077	94.6%
TOTAL BUDGETED EXPENDITURES	8,024,826	14,110,118	8,296,000	100.0%

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 2,163,700
Insurance Premiums	\$ 1,089,000
Bank, Credit Card Charges & COTOP	\$ 305,000
Legal	\$ 450,000
Audits	\$ 145,000
Districtwide Marketing Campaign	\$ 150,000
Collective Bargaining Costs	\$ 75,000
Parking Online Admin	\$ 62,000
Exec Management Search Costs	\$ 40,000
Districtwide Memberships	\$ 140,000
Health Insurance Broker	\$ 161,300
Board of Trustee Operations	\$ 118,174
Facilities Planning	\$ 95,000
Unemployment Insurance	\$ 100,000
Other Miscellaneous Expense	\$ 560,430
Total	\$ 5,654,604

[2] Transfers in/out includes:

Campus Police Services	\$ 1,237,000
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 218,462
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	\$ 30,000
Total	\$ 1,990,462

* Includes Use of Reserves approved in March 2020 & January 2021.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET*	2021-22 TENTATIVE BUDGET
80099	SEIU Release Time	138,984	138,984	138,358
82011	Personnel Commissioners	75,000	75,000	98,916
82080	Accreditation/Planning	5,000	5,000	5,000
82100	Board Election	75,000	75,000	75,000
82101	Board of Trustees Operations	228,000	228,000	276,674
82103	Legal	400,000	600,000	450,000
82104	Districtwide Memberships	125,000	125,000	140,000
82106	Police Services	1,237,250	1,237,250	1,237,000
82111	Audits	145,000	145,000	145,000
82112	Bank, Credit Card Charges	291,000	291,000	291,000
82114	College Work Study Match	229,559	229,559	230,000
82116	Unemployment Insurance	100,000	100,000	100,000
82119	Management Consulting	70,000	70,000	70,000
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	10,000	10,000	10,000
82128	Workers Comp State Fee	59,148	59,148	40,000
82129	Online Transcript Admin	75,000	75,000	75,000
82131	Insurance Premiums	1,050,150	1,050,150	1,089,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	161,300	161,300	161,300
82137	Parking Online Admin	62,500	62,500	62,000
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	40,000	40,000	40,000
82150	1095C Employer Provided Health (Fed req.)	15,000	15,000	44,000
82154	Equity Employment Facilitators	60,000	60,000	59,842
82155	Employment related services	30,000	30,000	30,000
82156	Recruitment-Advertising (HR)	60,000	60,000	60,000
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	75,000	75,000	75,000
82166	Board Room Broadcasting	18,000	18,000	18,000
82170	Collection Fees (COTOP)	14,000	14,000	14,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	AdminiSystem SW License Fee/HW Main	2,057,936	2,057,936	2,215,700
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	40,000	40,000
82181	Contingency	200,000	-	128,210
82188	Info Technology Equipment	30,000	30,000	30,000
82191	One-Time Employee Compensation (H&W)	-	6,085,291	
82196	District Wide Leadership Academy	15,000	15,000	15,000
87313	D/W Marketing Campaign	150,000	150,000	150,000
	TOTAL EXPENDITURES	8,024,827	14,110,118	8,296,000

* Includes Use of Reserves approved in March 2020 & January 2021.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET
GAS	138,549	138,549	109,692
WATER/SEWER	894,941	894,941	1,145,807
ELECTRICITY	2,823,161	2,823,161	2,639,565
TELEPHONE/TECH	233,849	233,849	195,436
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
2021-2022 TENTATIVE BUDGET
GENERAL FUND - UNRESTRICTED

FUND BALANCES

	6/30/2020 ACTUALS	CHANGES IN FUND BALANCE	6/30/2021 PROJECTION as of OCT 2020	CHANGES IN FUND BALANCE	6/30/2021 PROJECTION as of JUN 2021	6/30/2022 PROJECTION as of JUN 2021
Board Designated ^[a]						
State Required Minimum 5% ^[b]	9,718,964		9,890,585		10,195,807	9,376,984
Revenue Shortfall Contingency	5,000,000		5,000,000		5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000		1,000,000		1,000,000	1,000,000
Energy Efficiency	170,000		170,000		170,000	170,000
Unallocated	10,149,283		4,573,741		6,934,495	7,753,318
Budget Carryover	11,370,287 ^[c]		-		3,162,723 ^[c]	-
Fund 111 Sub-Total	37,408,534	(16,774,208)	20,634,326	5,828,699	26,463,025	23,300,302
Fund 113	21,424,569	(2,805,413)	18,619,156	1,958,782	20,577,938	16,891,838
Fund 114	17,336,223	(6,017,432)	11,318,791	4,274,956	15,593,747	11,360,555
Grand Total - General Fund Unrestricted	76,169,326	(25,597,063)	50,572,273	12,062,437	62,634,710	51,552,695
^[a] The Board has designated reserves to address infrastructure and one-time expenditure needs. ^[b] Includes 111, 113, and 114 budgeted expenses. ^[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.						
Fund 111		Adjustments in Fund Balance between 6/30/20 Actual and OCT 2020 Projection		Adjustments in Fund Balance between OCT 2020 Projection and JUN 2021 Projection		Adjustments in Fund Balance between JUN 2021 Projection and 6/30/22 Projection
FY19-20 Carryover ^[c]		(11,370,287)				
Use of Reserves - Negotiated One-Time Payment		(5,403,921)				
19-20 Recal Revenue				232,610		
20-21 TCR Difference at P1				2,758,638		
Use of Reserves - One-Time \$500 Payment (approved January 19th)				2,088,708		
Use of Reserves - OC Fire Warehouse (approved March 9)				(913,980)		
FY20-21 2% Carryover ^[c]				(1,500,000)		
				3,162,723		(3,162,723)
Total Fund 111 Adjustments to Fund Balance		(16,774,208)		5,828,699		(3,162,723)
Fund 113		(2,805,413)		228,782		(3,686,100)
Planned Fund 113 Spending				1,230,000		
Estimated Utilities Savings				500,000		
Estimated DWS Savings						
Total Fund 113 Adjustments to Fund Balance		(2,805,413)		1,958,782		(3,686,100)
Fund 114		(6,017,432)		4,274,956		(4,233,192)
Planned Fund 114 Spending						
Total Fund 114 Adjustments to Fund Balance		(6,017,432)		4,274,956		(4,233,192)
Total Adjustments to Fund Balance		(25,597,063)		12,062,437		(11,082,015)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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.

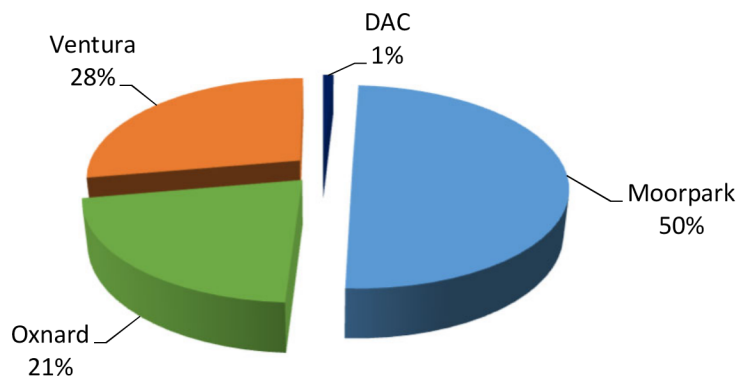
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

		2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
		<hr/>	<hr/>
8000	REVENUES ^[a]	3,737,842	1,727,000
		<hr/>	<hr/>
1000	ACADEMIC SALARIES	-	-
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	-	-
	SALARY & BENEFIT SUBTOTAL	-	-
4000	SUPPLIES & MATERIALS	3,450,702	2,822,600
5000	OTHER OPERATING EXP	1,505,500	1,251,000
6000	CAPITAL OUTLAY	1,587,053	839,500
7000	OTHER OUTGO	-	500,000
	TOTAL EXPENDITURES	<hr/> 6,543,255 <hr/>	<hr/> 5,413,100 <hr/>
	Net Change Fund Balance		(3,686,100)
	Beginning Fund Balance		20,577,938
	Ending Fund Balance		16,891,838

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
2021-2022 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	2,883,364	-	900,000	1,983,364
15221	MC	Library Materials & Databases	752,016	-	150,000	602,016
15222	MC	Inst & Non Inst Equip	1,122,553	-	500,100	622,453
15223	MC	Tech Hardware & Software	1,885,790	-	550,000	1,335,790
15224	MC	Other	3,658,771	-	600,000	3,058,771
		SUBTOTAL MOORPARK	10,302,494	-	2,700,100	7,602,394
25220	OC	Sch Maint & Capital Furniture	2,376,936	-	475,000	1,901,936
25221	OC	Library Materials & Databases	296,554	-	75,500	221,054
25222	OC	Inst & Non Inst Equip	738,235	-	160,000	578,235
25223	OC	Tech Hardware & Software	1,543,848	-	148,500	1,395,348
25224	OC	Other	625,498	-	300,000	325,498
		SUBTOTAL OXNARD	5,581,071	-	1,159,000	4,422,071
35220	VC	Sch Maint & Capital Furniture	650,829	-	400,000	250,829
35221	VC	Library Materials & Databases	123,054	-	120,000	3,054
35222	VC	Inst & Non Inst Equip	904,291	-	501,500	402,791
35223	VC	Tech Hardware & Software	506,329	-	372,500	133,829
35224	VC	Other	170,716	-	110,000	60,716
		SUBTOTAL VENTURA	2,355,219	-	1,504,000	851,219
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			18,847,938	1,727,000	5,413,100	15,161,838

[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
2021-2022 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

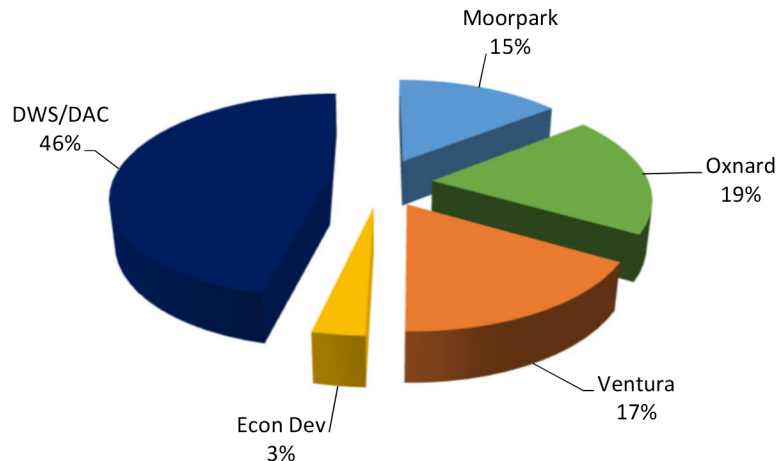
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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
2021-2022 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
8000	REVENUES	<u>3,629,295</u>	<u>2,109,037</u>
1000	ACADEMIC SALARIES	10,000	40,000
2000	CLASSIFIED & OTHER SALARIES	1,066,130	1,270,350
3000	EMPLOYEE BENEFITS	<u>600,750</u>	<u>736,964</u>
	SALARY & BENEFIT SUBTOTAL	1,676,880	2,047,314
4000	SUPPLIES & MATERIALS	334,581	410,630
5000	OTHER OPERATING EXP	3,424,466	1,464,039
6000	CAPITAL OUTLAY	2,229,114	1,927,828
7000	OTHER OUTGO	<u>1,981,686</u>	<u>492,418</u>
	TOTAL EXPENDITURES	<u>9,646,727</u>	<u>6,342,229</u>
	Net Change Fund Balance		(4,233,192)
	Beginning Fund Balance		15,593,747
	Ending Fund Balance		11,360,555

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	1,048	-	1,048	-
12016	MC	VP, Student Learning Office	208	-	208	-
12909	MC	Zoo Operations	203,867	304,030	505,643	2,254
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	10,103	-	200	9,903
15002	MC	Civic Center	73,900	15,000	71,963	16,937
15004	MC	Indirect Cost Recovery	175,814	8,000	32,685	151,129
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	4,837,703	308,933	57,000	5,089,636
15104	MC	Volleyball	215	-	215	-
15105	MC	Wrestling	23	-	23	-
15110	MC	Baseball Camp	5	-	5	-
1512x	MC	Community Services	16,802	-	16,802	-
15200	MC	International Students	76,794	123,766	200,560	-
SUBTOTAL MOORPARK PROGRAMS			5,432,857	759,729	915,096	5,277,490
22016	OC	VP, Academic Affairs Office	115	-	115	-
22073	OC	Foundation Support	-	156,507	156,507	-
22147	OC	CSSC County Lease	645,448	-	39,233	606,215
24461	OC	Auto Body	3,159	200	1,200	2,159
24510	OC	Dental Hygiene	152,348	10,000	10,331	152,017
24528	OC	Fire Academy-CPAT	138,052	45,000	44,644	138,408
24565	OC	EMT Skills Testing	13,614	10,500	10,500	13,614
24567	OC	State Fire Training	44,033	75,000	52,380	66,653
25002	OC	Civic Center	772,656	150,000	251,364	671,292
25004	OC	Indirect Cost Recovery	616,517	20,000	156,870	479,647
25010	OC	Leases	330,477	62,061	7,580	384,958
25023	OC	College Improvement Fund	39,120	-	6,000	33,120
25024	OC	Proctoring/Testing Fees	3,947	500	500	3,947
25026	OC	Bookstore Lease	351,013	96,000	118,114	328,899
25027	OC	All College Day	2,835	-	2,835	-
25031	OC	Contingency	98,249	-	6,165	92,084
25032	OC	OC Emergency Activities	321,003	-	321,003	-
25200	OC	International Students	31,922	-	-	31,922
25201	OC	CC Foundation Smog Ref & Tech	8,364	12,000	12,000	8,364
SUBTOTAL OXNARD PROGRAMS			3,572,872	637,768	1,197,341	3,013,299

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
32065	VC	Academic Senate	2,000	-	2,000	-
35002	VC	Civic Center	202,785	130,000	210,764	122,021
35004	VC	Indirect Cost Recovery	497,519	35,000	188,726	343,793
35009	VC	El Camino High School Lease	46,355	23,000	22,000	47,355
3501x	VC	Leases	136,446	55,000	125,000	66,446
35024	VC	Testing Fees	9,891	1,500	11,391	-
35026	VC	Bookstore Lease	968,394	93,150	198,000	863,544
35027	VC	Ticket Sales	2,305	-	2,305	-
35032	VC	VC Emergency Activities	282,000	-	282,000	-
35200	VC	International Students	261,017	20,000	41,800	239,217
SUBTOTAL VENTURA PROGRAMS			2,408,712	357,650	1,083,986	1,682,376
53001	EWD	District Economic Development Office	351,224	-	207,383	143,841
SUBTOTAL ECON DEV PROGRAMS			351,224	-	207,383	143,841
72067	DAC	District Office Building	502,356	271,890	223,475	550,771
75004	DAC	Indirect Cost Recovery	613,180	12,000	195,365	429,815
SUBTOTAL DAC PROGRAMS			1,115,536	283,890	418,840	980,586
82119	DWS	Management Consulting	106,831	-	106,831	-
82123	DWS	Remote Registration	32,597	-	32,597	-
82130	DWS	Emergency Preparedness	1,791,021	-	1,791,021	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	222,963	70,000	30,000	262,963
82166	DWS	Board Room Broadcasting	44,858	-	44,858	-
82186	DWS	Energy Efficiency	119,974	-	119,974	-
85032	DWS	D/W Emergency Activities	156,548	-	156,548	-
87313	DWS	D/W Marketing Campaign	183,194	-	183,194	-
SUBTOTAL DISTRICTWIDE PROGRAMS			2,712,546	70,000	2,519,583	262,963
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			15,593,747	2,109,037	6,342,229	11,360,555

2021-2022

TENTATIVE BUDGET



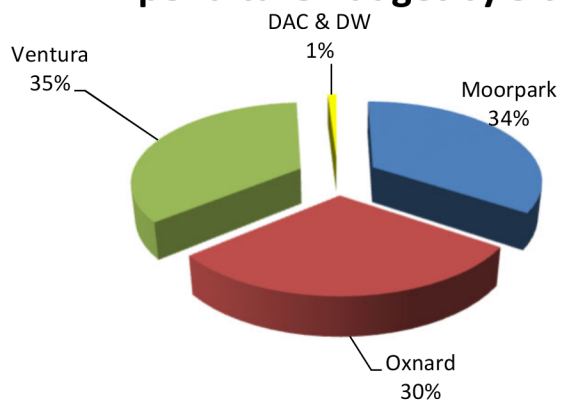
GENERAL FUND RESTRICTED

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND**

FUND 12X BY MAJOR OBJECT

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET
8000 REVENUES	<u>65,845,163</u>	<u>94,334,041</u>	<u>83,283,364</u>
1000 ACADEMIC SALARIES	10,863,920	12,754,011	12,423,400
2000 CLASSIFIED & OTHER SALARIES	18,182,766	22,906,604	19,951,364
3000 EMPLOYEE BENEFITS	<u>9,623,751</u>	<u>11,176,977</u>	<u>11,915,189</u>
SALARY & BENEFIT SUBTOTAL	38,670,436	46,837,592	44,289,953
4000 SUPPLIES & MATERIALS	8,804,682	16,352,636	12,162,772
5000 OTHER OPERATING EXP	8,975,562	13,129,881	11,855,545
6000 CAPITAL OUTLAY	977,025	1,825,267	4,424,049
7000 OTHER OUTGO	<u>11,274,066</u>	<u>19,045,273</u>	<u>13,690,039</u>
TOTAL EXPENDITURES	<u>68,701,771</u>	<u>97,190,649</u>	<u>86,422,358</u>
Net Change Fund Balance			(3,138,993)
Beginning Fund Balance			4,064,008
Ending Fund Balance			925,015

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	11,943,129	9,348,002	14,503,210	261,150	36,055,490
125	OTHER STATE GRANTS	4,124,396	3,268,397	3,790,276	445,859	11,628,928
126	FEDERAL GRANTS	11,271,140	12,370,977	9,676,261	-	33,318,378
128x	RESTRICTED LOTTERY & IELM	2,113,869	311,000	1,994,220	-	4,419,089
129	OTHER RESTRICTED FUNDS	269,107	265,670	327,332	138,364	1,000,473
TOTAL GENERAL FUND RESTRICTED		29,721,640	25,564,045	30,291,299	845,374	86,422,358

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE	57,178	214,644	90,522	-	362,344
x6002	DSPS	1,266,941	715,765	1,308,917	-	3,291,623
x6102	DSPS 20-21*	170,648	94,783	250,000	-	515,430
x6003	EOPS	641,895	995,536	919,881	-	2,557,312
x6009	Prior Year(s) DSPS	82,813	475	104,129	-	187,417
x6038	TANF	35,738	48,992	47,254	-	131,984
x6111	Student Financial Aid Administration	395,390	301,628	454,118	-	1,151,136
x6211	Student Financial Aid Administration 20-21*	54,564	1,000	93,835	-	149,399
x6516	Student Equity & Achievement 20-21*	440,120	1,122,630	2,191,144	-	3,753,893
x6517	Student Equity & Achievement 21-22	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 17-18*	32,375	64,867	-	-	97,242
x6611	Guided Pathways 18-19*	8,751	64,363	62,421	-	135,535
x6612	Guided Pathways 19-20*	207,839	129,356	234,633	-	571,828
x6613	Guided Pathways 20-21*	109,167	80,417	106,043	-	295,627
x6614	Guided Pathways 21-22	109,167	80,417	112,602	-	302,186
x7010	Perkins IV Title I Part C	355,883	201,675	383,674	-	941,232
x7041	CalWORKS	184,455	273,244	261,602	-	719,301
x7504	Strong Workforce Local 19-20*	461,827	99,276	742,277	-	1,303,380
x7505	Strong Workforce Local 20-21*	733,708	561,419	1,241,065	-	2,536,191
x7506	Strong Workforce Local 21-22	1,255,680	666,457	1,179,012	-	3,101,149
x7604	Strong Workforce Regional 19-20*	469,726	316,634	330,776	44,039	1,161,176
x7605	Strong Workforce Regional 20-21*	798,915	474,590	498,209	132,762	1,904,476
x7910	COVID-10 Response Block Grant*	523,662	224,033	343,650	-	1,091,345
x8123	Veteran Resource Center 19-20*	4,113	27,552	7,012	-	38,677
x8124	Veteran Resource Center 20-21*	55,301	67,538	94,646	-	217,484
x8127	Veteran Resource Center 21-22	66,743	64,161	92,569	-	223,473
x8715	Financial Aid Technology 20-21*	-	27,128	10,256	-	37,384
x8716	Financial Aid Technology 21-22	36,337	29,263	34,908	-	100,508
86130	Staff Diversity 19-20*	-	-	-	34,349	34,349
86131	Staff Diversity 20-21*	-	-	-	50,000	50,000
TOTAL STATE CATEGORICAL FUNDS		11,943,129	9,348,002	14,503,210	261,150	36,055,490

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x2138	Classified Professional Development Funds*	27,030	15,410	26,562	10,000	79,003
x6072	CA College Promise 20-21*	511,309	212,785	317,392	-	1,041,486
x6073	CA College Promise 21-22	1,557,081	489,262	908,631	-	2,954,975
x6323	Student Success Completion Grant 21-22	1,627,168	2,224,619	1,829,908	-	5,681,694
x7054	Foster Care Education 21-22	-	95,350	124,016	-	219,365
x7254	Foster Care Education 20-21*	-	20,000	38,904	-	58,904
x7564	Nursing Program Support Grant 21-22	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	-	152,335	200,000	-	352,335
x8132	Mental Health Support*	94,767	12,241	100,408	-	207,417
x8146	Veterans Resource Center Grant*	33,108	31,395	50,232	-	114,735
x8907	Teacher Prep Program*	-	15,000	32	-	15,032
16119	TAP - Center of Excellence*	69,130	-	-	-	69,130
38260	CADENCE*	-	-	8,500	-	8,500
53056	CA Apprenticeship Initiative 17-18*	-	-	-	244,190	244,190
53057	CA Apprenticeship Initiative 18-19*	-	-	-	191,670	191,670
TOTAL OTHER STATE GRANTS		4,124,396	3,268,397	3,790,276	445,859	11,628,928

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	505	-	-	-	505
x7414	Proj. Promesas - Title V with CSUCI - Year 4*	5,642	-	8,709	-	14,351
x7415	Proj. Promesas - Title V with CSUCI - Year 5*	1,317	-	25,135	-	26,452
x7900	HEERF Institutional Portion*	8,497,349	6,741,009	8,656,058	-	23,894,416
x7901	HEERF HSI Portion*	952,642	464,145	588,519	-	2,005,307
17219	Proj. AIMS2 - Title V with CSUN - Year 4*	7,613	-	-	-	7,613
17220	Proj. AIMS2 - Title V with CSUN - Year 5*	9,317	-	-	-	9,317
17730	Proj. Chess - Title V with CLU - Year 1*	118,965	-	-	-	118,965
17731	Proj. Chess - Title V with CLU - Year 2*	181,358	-	-	-	181,358
17732	Proj. Chess - Title V with CLU - Year 3*	136,310	-	-	-	136,310
17733	Proj. Chess - Title V with CLU - Year 4	311,859	-	-	-	311,859
17740	Proj. Impacto - Year 1*	479,006	-	-	-	479,006
17741	Proj. Impacto - Year 2	569,258	-	-	-	569,258
27145	Proj. Acceso - Title V - Year 1*	-	218,280	-	-	218,280
27146	Proj. Acceso - Title V - Year 2*	-	179,776	-	-	179,776
27147	Proj. Acceso - Title V - Year 3	-	600,000	-	-	600,000
27153	Proj. Adelante - Title V - Year 3*	-	4,356	-	-	4,356
27154	Proj. Adelante - Title V - Year 4*	-	20,731	-	-	20,731
27155	Proj. Adelante - Title V - Year 5*	-	122,536	-	-	122,536
27175	Trio Student Support - Year 1*	-	164,270	-	-	164,270
27176	Trio Student Support - Year 2	-	261,888	-	-	261,888
27185	Proj. Acabado - Title III - Year 1*	-	6,275	-	-	6,275
27186	Proj. Acabado - Title III - Year 2*	-	219,720	-	-	219,720
27187	Proj. Acabado - Title III - Year 3*	-	222,910	-	-	222,910
27188	Proj. Acabado - Title III - Year 4*	-	548,471	-	-	548,471
27189	Proj. Acabado - Title III - Year 5*	-	708,950	-	-	708,950
27121	CCAMPIS - Proj. Access - Year 1*	-	115,885	-	-	115,885
27122	CCAMPIS - Proj. Access - Year 2	-	115,885	-	-	115,885
28113	Upward Bound Year 3*	-	51,741	-	-	51,741
28114	Upward Bound Year 4*	-	194,656	-	-	194,656
28115	Upward Bound Year 5	-	297,600	-	-	297,600
28151	Proyecto Exito Year 1*	-	511,894	-	-	511,894
28152	Proyecto Exito Year 2	-	600,000	-	-	600,000
37421	CCAMPIS - Title V - Year 1*	-	-	6,654	-	6,654
37422	CCAMPIS - Title V - Year 2*	-	-	130,395	-	130,395
37423	CCAMPIS - Title V - Year 3*	-	-	130,395	-	130,395
37424	CCAMPIS - Title V - Year 4	-	-	130,395	-	130,395

TOTAL FEDERAL GRANTS	11,271,140	12,370,977	9,676,261	-	33,318,378
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* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,531,197	236,000	1,597,507	-	3,364,704
VAR	Restricted Lottery 21-22	494,311	-	396,713	-	891,024
TOTAL RESTRICTED LOTTERY		2,025,508	236,000	1,994,220	-	4,255,728

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	88,361	75,000	-	-	163,361
TOTAL IELM		88,361	75,000	-	-	163,361

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	11,558	8,549	16,981	-	37,088
x6006	Work Study	257,549	257,121	310,351	-	825,021
81009	Financial Aid Administrative Allowance	-	-	-	138,364	138,364
TOTAL OTHER RESTRICTED FUNDS		269,107	265,670	327,332	138,364	1,000,473

2021-2022

TENTATIVE BUDGET



PARKING SERVICES FUND

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

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
BEGINNING BALANCE	93,792	0	311,837	0	405,629	0
REVENUES						
Parking Fees - Permits	148,675	435,260		144,000	199,900	579,260
Parking Fees - Permits CCPG	93,825	286,950	-	-	93,825	286,950
Parking Fees - Daily/Coin	152,250	348,400	-	-	152,250	348,400
Parking and Traffic Fines	93,000	236,285	-	-	93,000	236,285
Other Local Revenues/Fees	100	150,000	-	-	100	150,000
Interfund Transfer In from Subfund 111 [a]	1,237,250	1,237,000	-	-	1,237,250	1,237,000
Interfund Transfer in from Subfund 114 [b]	443,452	-	-	-	443,452	-
Interfund Transfer In from Subfund 126 [c]	443,452	365,000	-	-	443,452	365,000
Intrafund Transfer [d]	311,837	144,000	-	-	311,837	144,000
TOTAL REVENUES	2,923,841	3,202,895	51,225	144,000	2,975,066	3,346,895
RESOURCES AVAILABLE	3,017,633	3,202,895	363,062	144,000	3,380,695	3,346,895
EXPENDITURES						
Classified & Other Salaries	1,546,350	1,805,031	-	-	1,546,350	1,805,031
Employee Benefits	1,040,046	926,999	-	-	1,040,046	926,999
Supplies and Materials	62,724	63,355	-	-	62,724	63,355
Operating Expenditures	368,513	407,510	-	-	368,513	407,510
Capital Outlay	-	-	-	-	-	-
Other Outgo [d]	-	-	311,837	144,000	311,837	144,000
TOTAL EXPENDITURES	3,017,633	3,202,895	311,837	144,000	3,329,470	3,346,895
PROJECTED ENDING BALANCE	-	-	51,225	-	51,225	-

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

2021-2022

TENTATIVE BUDGET



HEALTH SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET
BEGINNING FUND BALANCE	2,082,337	1,895,436	791,766	852,916	678,158	391,670	3,552,261	3,120,698
REVENUES								
State Mandated Costs-Block Grant	102,000	102,000	45,000	45,000	97,000	50,000	244,000	197,000
Other State Revenues	50,000		12,000		-			
Student Health Fees	700,000	700,000	305,323	316,000	506,000	400,000	1,511,323	1,416,000
Other Student Charges	43,000	43,000	23,000	15,000	30,000	6,000	96,000	64,000
Other Income	2,300	52,300	1,000	13,000	23,000	1,000	26,300	66,300
TOTAL REVENUES	897,300	897,300	386,323	389,000	656,000	457,000	1,939,623	1,743,300
EXPENDITURES								
Academic Salaries	145,555	146,110	62,568	22,472	125,687	60,161	333,810	228,743
Classified & Other Salaries	491,937	360,816	62,982	83,261	346,011	261,478	900,930	705,555
Employee Benefits	272,193	179,386	88,223	41,615	364,914	261,036	725,330	482,037
Supplies & Materials	47,250	47,250	51,100	115,600	12,500	43,872	110,850	206,722
Operating Expenses	124,266	124,266	60,300	80,300	112,700	222,123	297,266	426,689
Capital Outlay	3,000	3,000	-		-		3,000	3,000
TOTAL EXPENDITURES	1,084,201	860,828	325,173	343,248	961,812	848,670	2,371,186	2,052,746
OPERATING SURPLUS(DEFICIT)	(186,901)	36,472	61,150	45,752	(305,812)	(391,670)	(431,563)	(309,446)
ENDING FUND BALANCE	1,895,436	1,931,908	852,916	898,668	372,346	-	3,120,698	2,811,252

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 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
2021-2022 TENTATIVE BUDGET
SPECIAL REVENUE FUND
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
INSTRUCTIONAL LAB OUTLET
FUND 322

	OXNARD	
	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
BEGINNING BALANCE	245,909	261,029
REVENUES		
Food Sales	33,000	116,304
Catering Sales	3,500	15,000
Interfund Transfer In	-	-
TOTAL REVENUES	36,500	131,304
TOTAL FUNDS AVAILABLE	282,409	392,333
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	3,560	12,204
Supplies and Materials	3,400	1,800
Operating Expenditures	14,420	17,300
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	-	100,000
TOTAL EXPENDITURES	21,380	131,304
PROJECTED ENDING BALANCE	261,029	261,029 *

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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
2021-2022 TENTATIVE BUDGET
CHILD DEVELOPMENT CENTER
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET
BEGINNING FUND BALANCE	254,455	233,660	-	-	109,620	55,653	364,075	289,313
REVENUES								
Child Care Tax Bailout Apportionment								
Child Care Fees	32,000	32,000	17,000	33,000	34,000	34,000	83,000	99,000
Child Care Fees-paid by grants/aid	386,821	386,821	22,500	134,000	200,000	180,000	609,321	700,821
Child Care Fees-paid by others	-	-	43,000	-	-	-	43,000	-
Other Revenue	-	-	2,500	190,000	25,000	45,000	27,500	235,000
	-	-	-	-	-	-	-	-
TOTAL REVENUES	418,821	418,821	85,000	357,000	259,000	259,000	762,821	1,034,821
EXPENDITURES								
Classified & Other Salaries								
Employee Benefits	263,903	232,106	140,143	271,104	270,403	244,131	674,449	747,341
Supplies & Materials	147,163	149,881	84,240	233,116	90,554	97,512	321,957	480,509
Operating Expenses	14,000	14,000	150	5,150	5,000	10,000	19,150	29,150
	14,550	14,550	867	4,500	4,010	5,110	19,427	24,160
TOTAL EXPENDITURES	439,616	410,537	225,400	513,870	369,967	356,753	1,034,983	1,281,160
OPERATING INCOME (LOSS)	(20,795)	8,284	(140,400)	(156,870)	(110,967)	(97,753)	(272,162)	(246,339)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	140,400	156,870	57,000	57,000	197,400	213,870
TOTAL NON OPERATING REV/ (EXP)	-	-	140,400	156,870	57,000	57,000	197,400	213,870
NET CHANGE IN BALANCE	(20,795)	8,284	-	-	(53,967)	(40,753)	(74,762)	(32,469)
ENDING FUND BALANCE	233,660	241,945	-	-	55,653	14,900	289,313	256,845

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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:

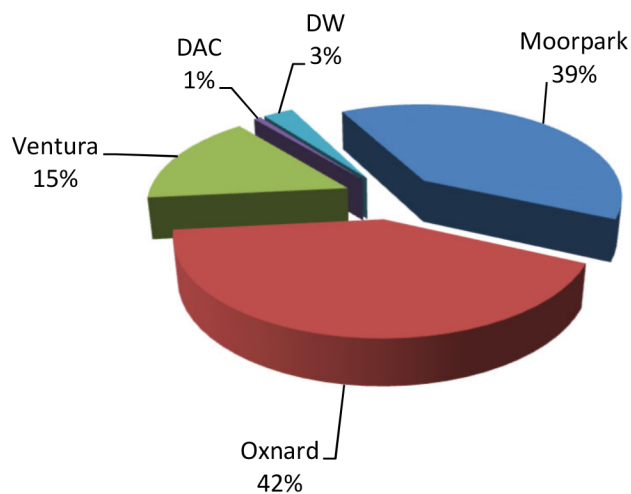
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund 43xx	Measure S Bond Projects (restricted)

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
CAPITAL PROJECTS FUND**

FUND 4x BY MAJOR OBJECT

	2020-21 ADOPTION BUDGET	2020-21 REVISED BUDGET	2021-22 TENTATIVE BUDGET
8000 REVENUES	3,939,577	9,529,331	2,221,640
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	923,921	905,186	859,045
5000 OTHER OPERATING EXP	386,726	1,187,131	869,544
6000 CAPITAL OUTLAY	18,751,825	22,689,759	14,475,440
7000 OTHER OUTGO	2,587,499	2,749,396	2,554,873
TOTAL EXPENDITURES	22,649,972	27,531,472	18,758,903
Net Change Fund Balance			(16,537,262)
Beginning Fund Balance			33,901,042
Ending Fund Balance			17,363,779

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	348,188	899,527	514,223	-	-	1,761,937
415	Redevelopment Agency Funds	1,730,786	560,586	230,883	-	-	2,522,256
417	Non Res Stdnt Cptl Outlay Surcharge	167,799	65,030	-	-	-	232,829
419	Locally Funded Projects	4,819,529	6,129,241	1,731,198	-	81,769	12,761,737
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	450,000.00	125,000	455,144	1,480,144
TOTAL CAPITAL PROJECTS		7,366,302	7,804,384	2,926,304	125,000	536,913	18,758,903

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 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
2021 - 2022 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	3,457	3,457	6,913	-
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 Restrnm #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	-	37,278	37,278	-
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	42,260	857,267	899,527	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 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	5,193	5,193	10,386	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	67,255	67,255	-
VC	SM 13/14 HVAC Repairs Fire Academy	27,500	27,500	55,000	-
VC	SM 13/14 CW Bathroom Remodels	14,233	14,233	28,466	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	169,941	169,941	-
VC	SM 13/14 CW HVAC Repairs Ph 1	12,492	12,492	24,985	-
VC	SM 13/14 CW Painting Ph 1	13,603	13,603	27,206	-
VC	SM 14/15 CW Painting Ph 2	-	2,794	2,794	-
VC	18/19 VC LRC CHILLER REPLACEMENT	-	7,950	7,950	-
VC	SM 15/16 CW HVAC Repairs Ph 2	-	103,167	103,167	-
VC	SM 17/18 CW HVAC Repairs Ph 3	-	17,073	17,073	-
	VENTURA COLLEGE SUBTOTAL	73,021	441,201	514,223	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 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	827,789	-	827,789	-
MC	Former City of Simi Valley RDA	898,014	-	898,014	-
MC	Former City of Thousand Oaks	4,983	-	4,983	-
OC	Former Camarillo Corridor RDA	130,134	-	130,134	-
OC	Former Port Hueneme RDA	36,223	-	36,223	-
OC	Former Channel Islands RDA	25,344	-	25,344	-
OC	Former Oxnard RDA	368,885	-	368,885	-
VC	Former San Buenaventura RDA	47,984	-	47,984	-
VC	Former Piru Earthquake Recovery RDA	57,717	-	-	57,717
VC	Former Santa Paula RDA	182,900	-	182,900	-
VC	Former Fillmore RDA	176,514	-	-	176,514
VC	Former Ojai RDA	83,877	-	-	83,877
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		2,840,364	-	2,522,256	318,108

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	127,799	40,000	167,799	-
OC	Capital Outlay Surcharge	60,030	5,000	65,030	-
VC	Capital Outlay Surcharge	34,118	30,000	-	64,118
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		221,947	75,000	232,829	64,118

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	3,062,310	75,000	2,755,084	382,226
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Admin Bldg Renovation	677,377	-	15,464	661,913
MC	Forum AA -147 Renovation	63,100	-	-	63,100
MC	College Wayfinding	965,163	-	965,163	-
MC	Performing Arts Improvements	641,629	-	283,193	358,436
MC	Special Rep & Site Improvements Phs 2	700,635	-	215,203	485,432
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	91,370	-	25,570	65,800
MC	Zoo Parrot Structure	50,000	-	-	50,000
MC	Zoo Tiger Habitat	1,252,857	-	1,252,857	-
MC	Stadium Bathrooms	1,048,172	-	1,048,172	-
MC	CCCR Renovation	238,147	-	-	238,147
MC	Campus Center Renovation	1,081,572	-	-	1,081,572
MC	LMC Flooring Replacement	224,408	-	224,408	-
MC	Softball Field Compliance	272,048	-	272,048	-
MC	Baseball Field Fencing	214,854	-	214,854	-
MC	Campus Painting Projects	200,661	-	-	200,661
MC	Old Access Building Replacement	1,679,729	-	-	1,679,729
MC	Football Turf & Track Replacement	150,000	-	-	150,000
MC	LLR Tutoring Center Expansion	26,477	-	26,477	-
MC	Site Lighting Reuse	70,232	-	70,232	-
MC	Zoo Lath House Repairs	170,000	-	170,000	-
MC	General Capital Improvements	1,152,367	50,000	-	1,202,367
	SUBTOTAL MOORPARK PROJECTS	11,006,685	50,000	4,819,529	6,237,156

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 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	3,364	-	3,364	-
OC	General Capital Improvements	4,714,880	50,000	-	4,764,880
OC	Fire Warehouse	3,169,376	-	3,169,376	-
OC	LA-6/IS-8/IS-16 Flooring	7,869	-	7,869	-
OC	Art + Design Modular Classrooms	2,423,495	-	2,423,495	-
OC	McNish Art Gallery Refresh	25,000	-	25,000	-
OC	CDC Revitalization	500,000	-	500,000	-
OC	Campus Signage Project	137	-	137	0
	SUBTOTAL OXNARD PROJECTS	10,844,122	50,000	6,129,241	4,764,880
VC	General Capital Improvements	1,257,021	72,000	-	1,329,021
VC	Camarillo HVAC Repairs	91,666	-	25,000	66,666
VC	Applied Science CNC Lab	48,000	-	48,000	-
VC	Math/Science HVAC Renovation	1,636,786	-	1,611,912	24,874
VC	CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	80,938	47,984	-	128,922
VC	Pirates Plaza	475,367	-	26,286	449,081
VC	Doors Project	33,429	-	-	33,429
	SUBTOTAL VENTURA PROJECTS	3,657,926	119,984	1,731,198	2,046,712
DW	Mass Notification System	71,769	-	71,769	-
DW	FSTA Cam Site Maintenance/Landscape	456,674	1	10,000	446,675
	SUBTOTAL DISTRICT-WIDE PROJECTS	528,443	1	81,769	446,675
	TOTAL CAPITAL OUTLAY PROJECTS	26,037,176	219,985	12,761,737	13,495,424

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021 - 2022 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	1,209,704	-	300,000	909,704
OC	Technology Refresh/Equip. Replacement	1,170,341	-	150,000	1,020,341
VC	Technology Refresh/Equip. Replacement	1,150,000	-	450,000	700,000
DAC	Technology Refresh/Equip. Replacement	981,084	-	125,000	856,084
DW	Information Technology Equipment	16,270	30,000	46,270	-
DW	New Information Technology Systems	14,076	250,000	264,076	-
DW	SIG Projects	39,848	-	39,848	-
DW	Oracle Database Processors	4,125	-	4,125	-
DW	OnBase	57,699	-	57,699	-
DW	Banner-Canvas Integration	6,375	-	6,375	-
DW	Student Portal Solution	36,750	-	36,750	-
	TOTAL	4,686,273	280,000	1,480,144	3,486,130

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 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
2021-2022 TENTATIVE BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET	2020-21 ADOPTION BUDGET	2021-22 TENTATIVE BUDGET
BEGINNING FUND BALANCE	389,806	401,670	543,641	551,141	207,224	213,156	1,140,671	1,165,967
REVENUE								
Vending Commission	20,000	20,000	7,500	7,500	10,000	5,000	37,500	32,500
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	20,000	20,000	7,500	7,500	10,000	5,000	37,500	32,500
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	8,136	7,136	-	-	4,068	-	12,204	7,136
Supplies & Materials	-	1,000	-	-	-	-	-	1,000
Operating Expenses	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	8,136	8,136	-	-	4,068	-	12,204	8,136
OPERATING INCOME (LOSS) – FOODSERVICE	11,864	11,864	7,500	7,500	5,932	5,000	25,296	24,364
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	11,864	11,864	7,500	7,500	5,932	5,000	25,296	24,364
ENDING FUND BALANCE	401,670	413,534	551,141	558,641	213,156	218,156	1,165,967	1,190,331

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 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
2021-22 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2020-21 Adoption Budget</u>	<u>2021-22 Tentative Budget</u>
BEGINNING BALANCE	1,171,708	1,106,708
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,246,708	1,181,708
EXPENDITURES		
SELF-INSURANCE COSTS	75,000	75,000
SETTLEMENTS	65,000	65,000
ENDING BALANCE	1,106,708	1,041,708

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2020-21 Adoption Budget</u>	<u>2021-22 Tentative Budget</u>
BEGINNING BALANCE	3,733,663	3,752,163
REVENUES	-	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	3,752,163	3,770,663

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-22 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2020-21 Adoption Budget</u>	<u>2021-22 Tentative Budget</u>
BEGINNING LIABILITY	637,330	512,330
INSTRUCTIONAL EXPENSE/BANKING	110,000	123,000
USAGE	(235,000)	(136,000)
ENDING LIABILITY	512,330	499,330

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2020-21 Adoption Budget</u>	<u>2021-22 Tentative Budget</u>
BEGINNING BALANCE	1,688,285	8,004,085
TRANSFER IN (from all funds as fringe benefit %)	14,913,667	9,973,933
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	16,005,583	10,511,962
misc	-	-
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	596,369	7,466,056

Total Liability is \$185.9 million as of the June 30, 2019 actuarial study valuation date.
Balance of the Irrevocable trust is \$28.3 million as of April 30, 2021.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2021-2022 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
2021-2022 TENTATIVE BUDGET
FINANCIAL AID FUND
FUND 74XX

	STATE PROGRAMS						
	CAL GRANTS	SSCG	AB19	CARE	EOPS	TANF	Covid Block Grant
BEGINNING FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
Federal Income	-	-	-	-	-	-	-
State Income	4,901,000	5,681,694	479,700	47,373	289,322	5,000	360,042
Local Income	-	-	-	-	-	-	-
TOTAL REVENUES	4,901,000	5,681,694	479,700	47,373	289,322	5,000	360,042
TOTAL FUNDS AVAILABLE	4,901,000	5,681,694	479,700	47,373	289,322	5,000	360,042
EXPENDITURES & OTHER OUTGO							
Transfers Out	-	-	-	-	-	-	-
Student Financial Aid	4,901,000	5,681,694	479,700	47,373	289,322	5,000	360,042
TOTAL EXPENDITURES & OTHER	4,901,000	5,681,694	479,700	47,373	289,322	5,000	360,042
ENDING FUND BALANCE	-	-	-	-	-	-	-
	FEDERAL PROGRAMS						
	PELL	SEOG	Direct Loans	NSL	HEERF STUDENT AID	HEERF INSTITUTIONAL	HEERF HSI
BEGINNING FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
Federal Income	34,100,000	616,530	1,904,000	-	5,508,935	3,103,606	226,655
State Income	-	-	-	-	-	-	-
Local Income	-	-	-	20	-	-	-
TOTAL REVENUES	34,100,000	616,530	1,904,000	20	5,508,935	3,103,606	226,655
TOTAL FUNDS AVAILABLE	34,100,000	616,530	1,904,000	20	5,508,935	3,103,606	226,655
EXPENDITURES & OTHER OUTGO							
Transfers Out	-	-	-	20	-	-	-
Student Financial Aid	34,100,000	616,530	1,904,000	-	5,508,935	3,103,606	226,655
TOTAL EXPENDITURES & OTHER OUTGO	34,100,000	616,530	1,904,000	20	5,508,935	3,103,606	226,655
ENDING FUND BALANCE	-	-	-	-	-	-	-
						GRAND TOTAL	57,223,878
(Does not include California College Promise Grants, formerly known as Board of Governors Fee Waivers)							