

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2022-2023 TENTATIVE BUDGET



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

JUNE 14, 2022

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2022-23 (FY 23)

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 13). The District's 2022-23 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

Governor Newsom's January Budget Proposal is based on a projected surplus of \$45.7 billion. The Governor continues to rely heavily on one-time funding, to help offset the risk of a downturn in the state economy. The Governor's proposal was developed based on forecasts that were completed prior to the Omicron surge, and the high inflation rates in

the first quarter of 2022. These two factors are expected to have a significant impact on the May Revise.

The Governor's January State Budget proposal includes an ongoing increase of \$409.4 million to fund the 5.33% COLA; \$200 million to augment the Part-Time Faculty Health Insurance Program; \$100 million increase in funding for Student Success Completion Grants; \$51.3 million to provide the 5.33% COLA to certain categorical programs¹; \$25 million to Modernize CCC technology and protect sensitive data; \$24.9 million to fund 0.5% enrollment growth; \$10 million to increase support for financial aid administration; \$10.0 million to increase support for the NextUp Program; and \$10 million to implement equal employment opportunity best practices. The State Budget Proposal also includes one-time funding of \$387.6 million to address deferred maintenance; \$150 million to support retention and enrollment strategies; \$130 million for health-care focused vocational pathways in Adult Ed; \$105 million to implement common course numbering system wide; \$75 million to modernize CCC technology and protect sensitive data; \$65 million to implement transfer reforms of AB 928; \$25 million implement program pathways mapping technology; \$20 million to provide emergency financial assistance grants to AB 540 students; \$20 million to implement pathways grant program for high-skilled careers; and \$5 million to support teacher credentialing partnership program.

On May 13, 2022, Governor Newsom released the May Revise. While information from this updated budget proposal is not included in the District's Tentative Budget due to timelines associated with 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 5.33% to 6.56%. This change represents an increase from the January Budget Proposal of \$2.1 million for VCCCD.
2. The May Revise provides a \$375 million increase to the base funding for the Student Centered Funding Formula (SCFF).

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

- a. The base funding rates in the SCFF will increase by \$250 million, and the basic allocation by \$125 million.
 - * The District will be funded under the Stability Protections Allowance in the SCFF, and as such **WILL NOT** receive any additional funding related to this base funding increase.
3. Projected PERS rate decreased from 26.1% to 25.37%

Restricted Funds

1. COLA increase for certain categorical programs from 5.33% to 6.56%A 5% increase for the Student Equity and Achievement Program.
2. \$750 million for a discretionary block grant to reduce long-term obligations and address issues related to the pandemic.
3. Deferred Maintenance funding increased from \$387.6 million to \$1.5 Billion.

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

In FY22 the District's Tentative Budget was based upon the State's hold-harmless provision which provides for the total apportionment received in 2017-18 plus COLAs from 2018-19 (2.71%), 2019-20 (3.26%), 2020-21 (0%), and 2021-22 (5.07%). In Fiscal Year 2022-23, the District has budgeted its total computational revenue using the Stability Funding provision in the SCFF, less an anticipated deficit factor of 1%. Stability Funding guarantees that the district will receive at least its FY22 Revenue plus any funded COLA. Based on the January State Budget Proposal, COLA for Fiscal Year 2022-23 is 5.33%. The Tentative Budget has an increase in available resources of \$12.7 million compared to the Adoption Budget for 2021-22.

GROWTH FACTOR

The January State Budget Proposal includes \$24.9 million to fund a .5% growth factor. Based on present enrollment conditions, 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 \$37.8 million in EPA funds for FY 2022-23 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 approximately \$1.4 million in ongoing annual costs for contractual step and longevity increases. The District is currently in the process of negotiations with its collective bargaining units. Any impact of collective bargaining agreements will be budgeted when known.

In September 2020 the District transitioned from its legacy health care plan to CalPERS provided health benefits. Based on an analysis of the historical rate increases for the plans offered by CalPERS, and the increased costs related to the elimination of the PERS Choice plan by CalPERS, the District is budgeting a 9.6% increase to health and welfare costs.

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 legislation. For FY21 and FY22, the State Budget provided local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate from 18.4 percent to approximately 16.15 percent in 2020-21 and from 17.9 percent to 16.92 percent in 2021-22. In FY23 the State budget does not provide further buy downs of employer contribution rates. The District's contribution rate for STRS will be 19.1% in FY23. Based on the adjusted rate of 19.1 percent, the District's 2022-23 STRS budget for all funds is \$14.3 million.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the CalPERS Schools Pool 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 2022-23 at 26.1 percent. For FY21 and FY22, the State Budget provided 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 22.91 percent in 2021-22. The Governor's proposed budget does not provide any additional relief for the 2022-23 fiscal year, and the CalPERS rate will increase from 22.91 percent to 26.1 percent for the 2022-23 fiscal year. Based on the adjusted rate of 26.1 percent, the District's 2022-23 PERS budget for all funds is approximately \$12.2 million.

Retiree Health Liability

An actuarial study for post-retirement benefits dated October 7, 2021 was performed with measurement and valuation dates of June 30, 2020, 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, 2020 was estimated at approximately \$133.6 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 \$25.1 million, as of April 30, 2022.

In FY18 a subcommittee of DCAS was formed for the purpose of evaluating and recommending a long-term plan for the use of the district's irrevocable trust to address OPEB liabilities. For the FY19 District budget, DCAS recommended not making any further general fund contributions to the irrevocable trust based on the District's actuarial report for 2016, which projected retiree claims and expenses to 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 was projected to 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 DCAS recommendation to begin utilizing the irrevocable trust was put on hold for one year to allow time to fully evaluate the impact of the change in health plans.

After receiving the most recent actuarial report with a Valuation Date of June 30, 2020, DCAS formed a new workgroup to evaluate and recommend a long-term plan for the use of the district's irrevocable trust, and the available fund balance in the Retiree Health Benefits fund. The District's most recent actuarial study projects that retiree claims and expenses will increase every year until FY 2034-25, at which time the annual expense is projected to reach \$10,861,012. Due to the change to the actuarial projections, after reviewing the projected future costs, as well as the resources available to fund this liability, the workgroup ultimately recommended that ongoing contributions from the operating funds be capped at \$8 million dollars for the foreseeable future beginning in FY 22-23. Expenditures for retiree benefits in excess of that amount will first be funded by the available fund balance in the Retiree Health Benefits fund until that fund reaches a fund balance of \$1 million dollars. This is anticipated to occur in the 2025-26 fiscal year, at which time the amounts in excess of \$8 million will come from the irrevocable trust. This plan will be reevaluated on an annual basis and adjustments will be made as necessary. DCAS concurred with this plan from the workgroup, and the fiscal details are included in the 2022-23 Tentative Budget.

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 \$1.2 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; thus, there is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

The Budget Allocation Model, following the review by DCAS, was utilized to allocate resources to the various operational units within the District. Each college and the DAC have separate processes by which resources received through the Model are allocated. Throughout 2020-21 the District continued its examination of ways to modify the Allocation

Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF). As a result of this review, the District 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. FY23 is the second year under this updated allocation model. Twenty-five percent of the difference between the updated and legacy model will be implemented in this year.

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; Oxnard College PACE/ESL Expansion; 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 2022-23, 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 2022-23, the contingency will remain at \$1 million

Oxnard College PACE/ESL Expansion

This reserve was established to provide funding for Oxnard College to grow their PACE and ESL Programs. The Board of Trustees designated \$1,500,000 towards this effort to be allocated over three years, beginning in FY 2022-23.

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$3,110,611 for the three colleges and \$257,023 for the DAC. Any budget savings above the 2% will remain in Fund 111.

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 \$1.2 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 2022-23 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. The District will continue to not charge for parking through the Fall Semester, however permits will be required beginning in the spring semester. The FY 23 Tentative Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes \$617,400 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: \$1,608,800 of General Fund-Unrestricted (Districtwide Services) and \$1,275,000 of reserves set aside in FY22 to address the anticipated shortfall in FY23.

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 2022-23.

SPECIAL REVENUE FUND (3XX)

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

CULINARY AND RESTAURANT MANAGEMENT (CRM) (322)

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

CHILD 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.

EXOTIC ANIMAL TRAINING MANAGEMENT (EATM) ZOO OPERATIONS (391)

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet of the EATM program. This operation had previously been accounted for as a part of Fund 114. The accounting has been moved to Fund 391 to better align with the State Budget Accounting Manual and in alignment with the accounting treatment of the Café operated by the Oxnard College Culinary and Restaurant Management program.

CAPITAL PROJECTS FUND (4xx)

In accordance with the CCCCO'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 2022-23 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 2022-23 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 includes significant one-time funding for scheduled maintenance.

PROPRIETARY (ENTERPRISE) FUNDS

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

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) and the Board Administrative Services Committee on May 26, 2022. Chancellor's Consultation Council on June 3, 2022, and is recommended for approval by the Board of Trustees at the June 14, 2022 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

| FUND | DESCRIPTION | 2022-23 TENTATIVE BUDGET | PERCENT OF TOTAL BUDGET |
|----------------------------------|----------------------------------------------------------|--------------------------------|-------------------------------|
| GOVERNMENTAL FUND TYPES | | | |
| General Fund Unrestricted | | | |
| 111 | General Fund - Unrestricted | 186,491,022 | 46.5% |
| 113 | General Fund - Unrestricted Designated Infrastructure | 5,045,073 | 1.3% |
| 114 | General Fund - Unrestricted Designated | 6,173,217 | 1.5% |
| General Fund Restricted | | | |
| 12x | General Fund - Restricted | 91,147,635 | 22.7% |
| 124 | Parking Services Fund | 3,518,672 | 0.9% |
| 13x | Health Services Fund | 2,163,904 | 0.5% |
| Special Revenue Funds | | | |
| 322 | Special Revenue Fund (Culinary Restaurant Management) | 131,153 | 0.0% |
| 33x | Child Development Fund | 1,665,414 | 0.4% |
| 391 | Special Revenue Fund (Exotic Animal Training Management) | 353,674 | 0.1% |
| Capital Project Fund | | | |
| 4xx | Capital Projects Fund | 34,520,883 | 8.6% |
| PROPRIETARY FUND TYPES | | | |
| 52x | Vending Operations Fund | 32,523 | 0.0% |
| 6xx | Internal Services Fund | 9,595,300 | 2.4% |
| FIDUCIARY FUND TYPES | | | |
| 74xx | Financial Aid Fund | 60,145,838 | 15.0% |
| Total All Funds | | <u>400,984,308</u> | <u>100.0%</u> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2022-2023 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

Fund 111 – Unrestricted General Fund

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY23 TENTATIVE BUDGET**

| ACCOUNT DESCRIPTION | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | Change FY22 Adoption vs FY23 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% | 8,271,354 | 8,271,354 | - |
| FY23 COLA @5.33% | - | 9,136,389 | 9,136,389 |
| HOLD HARMLESS TOTAL COMPUTATIONAL REVENUE (TCR) | 171,414,422 | 180,550,811 [b] | 9,136,389 |
| DIFFERENCE BETWEEN STABILITY & HOLD HARMLESS | | 4,369,894 | |
| STABILITY TCR | | 184,920,705 | |
| LESS 1% DEFICIT FACTOR | | (1,849,207) | |
| BUDGETED TOTAL COMPUTATIONAL REVENUE | 171,414,422 | 183,071,498 [c] | 11,657,076 |
| LOTTERY PROCEEDS | 3,810,963 | 3,810,963 | - |
| FULL TIME FACULTY HIRING | 3,677,156 | 3,780,043 | 102,887 |
| PT FACULTY EQUITY COMP | 544,036 | 553,143 | 9,107 |
| NONRES TUITION - INTL | 507,592 | 878,276 | 370,684 |
| NONRES TUITION - DOM | 1,047,729 | 1,594,879 | 547,150 |
| TOTAL OTHER REVENUE | 9,587,476 | 10,617,304 | 1,029,828 |
| TOTAL GENERAL FUND UNRESTRICTED REV | 181,001,898 | 193,688,802 | 12,686,904 |

Notes:

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

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

[c] - Beginning in the 2022-23 Fiscal Year, the District's revenue is budgeted using the calculated stability funding less a 1% deficit factor.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY23 TENTATIVE BUDGET ALLOCATION**

| | |
|-----------------------------------|-----------------------|
| FY23 Adoption Revenue | \$ 193,688,802 |
| Less: DWS | \$ (9,494,092) |
| Less: Utilities | \$ (4,450,000) |
| Less: DAC (7.3%) | \$ (14,139,283) |
| Available for distribution | \$ 165,605,427 |

| | | MC | | OC | | VC | | Total |
|-----|-------------------------------------------------|-----------|----------------------|--------------|----------------------|--------------|----------------------|----------------------|
| 1) | Unadjusted FTES (FY22 P2, includes NonResident) | | 9,409 | | 4,216 | | 7,647 | 21,272 |
| 2) | WSCH | | 141,128 | | 63,243 | | 114,704 | 319,075 |
| 3) | Productivity Factor | | 525 | | 525 | | 525 | |
| 4) | FTEF | 268.8 | | 120.5 | | 218.5 | | |
| 5) | FTEF adjustment | 14.0 | | 8.05 | | 13.7 | | |
| 6) | less: Full Time positions (FTEF) | (134.8) | \$ 21,997,860 | (73.8) | \$ 11,948,465 | (115.8) | \$ 18,705,353 | \$ 52,651,678 |
| 7) | =Hourly FTEF @ ^[a] | \$ 59,976 | 148 | \$ 8,880,372 | 55 | \$ 3,284,457 | 116 | \$ 6,981,412 |
| 8) | Total Class Schedule Delivery Allocation | | \$ 30,878,232 | | \$ 15,232,922 | | \$ 25,686,765 | \$ 71,797,919 |
| 10) | Remaining to be Allocated | | | | | | | \$ 93,807,508 |

| | Percent | Amount |
|-----------------------------------|---------|----------------------|
| 11) 1. Base allocation | 70% | \$ 65,665,255 |
| 12) 2. Supplemental allocation | 20% | \$ 18,761,502 |
| 13) 3. Student success allocation | 10% | \$ 9,380,751 |
| 14) | | \$ 93,807,508 |

| | MC | OC | VC | Total |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|
| 1. Base allocation | | | | |
| 15) Basic allocation | \$ 4,971,317 | \$ 4,261,127 | \$ 4,261,128 | \$ 13,493,572 |
| 16) Remaining base allocation | | | | \$ 52,171,683 |
| 17) FY22 P1 320 Credit FTES (Resident) | 9,096.00 | 4,069.76 | 7,168.05 | 20,333.81 |
| 18) Percent of total | 45% | 20% | 35% | 100% |
| 19) Campus remaining base allocation | \$ 23,338,156 | \$ 10,442,029 | \$ 18,391,498 | \$ 52,171,683 |
| 20) Sub-total Base allocation | \$ 28,309,473 | \$ 14,703,156 | \$ 22,652,626 | \$ 65,665,255 |
| 2. Supplemental allocation (FY20-21) | | | | |
| 21) Pell Grant recipients | 2,770 | 2,806 | 3,248 | 8,824 |
| 22) Promise Grant recipients | 6,533 | 5,359 | 7,305 | 19,197 |
| 23) AB540 Students | 546 | 367 | 449 | 1,362 |
| 24) | 9,849 | 8,532 | 11,002 | 29,383 |
| 25) Percent of total | 34% | 29% | 37% | 100% |
| 26) Sub-total Campus supplemental allocation | \$ 6,288,740 | \$ 5,447,815 | \$ 7,024,948 | \$ 18,761,502 |
| 3. Student success allocation (FY20-21) | | | | |
| 27) Sub-total Student success allocation, All Students | \$ 3,116,698 | \$ 1,405,126 | \$ 2,517,820 | \$ 7,039,645 |
| 28) Sub-total Student success allocation, Pell | \$ 374,142 | \$ 346,000 | \$ 467,872 | \$ 1,188,015 |
| 29) Sub-total Student success allocation, College Promise | \$ 386,642 | \$ 303,251 | \$ 463,198 | \$ 1,153,092 |
| 30) Total Student Success Allocation | \$ 3,877,483 | \$ 2,054,378 | \$ 3,448,890 | \$ 9,380,751 |
| 31) College Allocation | \$ 69,353,928 | \$ 37,438,270 | \$ 58,813,229 | \$ 165,605,427 |
| 32) New Model Phase-In Adjustment - Year 2 [c] | \$ 511,039 | \$ (234,600) | \$ (276,439) | \$ - |
| 33) Adjusted College Allocation FY23 | \$ 69,864,967 | \$ 37,203,670 | \$ 58,536,790 | \$ 165,605,427 |
| 34) Campus FY22 2% Carryover [b] | \$ 1,316,490 | \$ 703,456 | \$ 1,090,665 | \$ 3,110,611 |
| 35) Major Initiative Funding | \$ - | \$ 500,000 | \$ - | \$ 500,000 |
| 36) Total FY23 Tentative Budget College Allocation | \$ 71,181,457 | \$ 38,407,126 | \$ 59,627,455 | \$ 169,216,038 |

[a] FY23 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY22 is \$257,023

[c] New Allocation Model will be phased-in over 5 years. In year two, 25% of the impact of the change will be passed through to the colleges.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY23 TENTATIVE BUDGET ALLOCATION**

| | |
|--------------------------------------|---------------------|
| FY23 Tentative Revenue | 193,688,802 |
| Less: District-wide | (9,494,092) |
| Less: Utilities | (4,450,000) |
| Less: District Office (7.3% revenue) | <u>(14,139,283)</u> |
| Available for Distribution | <u>165,605,427</u> |

| | <u>Moorpark</u> | <u>Oxnard</u> | <u>Ventura</u> | <u>Total</u> |
|-----------------------------------------------------|----------------------|----------------------|----------------------|-----------------------|
| Class Schedule Delivery Allocation | | | | |
| 1) Unadjusted FTES (FY22 P2, includes NonResident) | | 4,216 | 7,647 | 21,272 |
| 2) WSCH | 9,409 | 63,243 | 114,704 | |
| 3) Productivity Factor | 141,128 | 525 | 525 | |
| 4) FTEF | 268.8 | 120.5 | 218.5 | |
| 5) FTEF adjustment | 14.0 | 8.1 | 13.7 | |
| 6) less: Full Time positions (FTEF) | <u>(134.8)</u> | <u>(73.8)</u> | <u>(115.8)</u> | |
| 7) =Hourly FTEF @ ^[a] | 148.1 | 55 | 116 | |
| | \$ 59,976 | \$ 8,880,372 | \$ 6,981,412 | \$ 19,146,241 |
| 8) Total Class Schedule Delivery Allocation | \$ 30,878,232 | \$ 15,232,922 | \$ 25,686,765 | \$ 71,797,919 |
| 9) Base Allocation | \$ 8,280,271 | \$ 8,280,271 | \$ 8,280,271 | \$ 24,840,813 |
| 10) <i>Adjusted FTES</i> | 9,160 | 4,038 | 7,262 | 20,460 |
| | 44.8% | 19.7% | 35.5% | |
| 11) FTEF Allocation | \$ 30,876,809 | \$ 13,612,278 | \$ 24,477,608 | \$ 68,966,695 |
| 12) Total FY23 Allocation Under Legacy Model | \$ 70,035,312 | \$ 37,125,471 | \$ 58,444,644 | \$ 165,605,427 |
| 13) Total FY23 Allocation Under New Model | \$ 69,353,928 | \$ 37,438,270 | \$ 58,813,229 | \$ 165,605,427 |
| 14) Difference Between Models | \$ (681,385) | \$ 312,799 | \$ 368,585 | \$ (0) |
| 15) 25% Of Difference Between Models | \$ 170,346 | \$ (78,200) | \$ (92,146) | \$ 0 |
| 16) FY 23 Adjustment to New Allocation Model | \$ (511,039) | \$ 234,600 | \$ 276,439 | \$ 0 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 GENERAL FUND - UNRESTRICTED

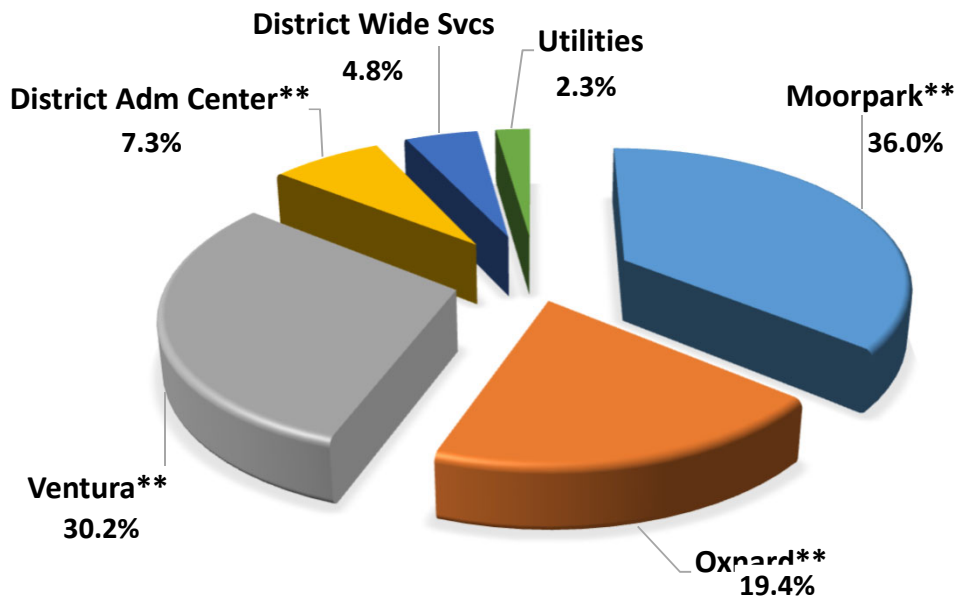
EDUCATION PROTECTION ACT (EPA) FUNDS *

| | | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
|------|-----------------------------|-------------------------------|--------------------------------|
| 8000 | REVENUES | 33,373,347 | 37,810,455 |
| 1000 | ACADEMIC SALARIES | 21,769,959 | 24,664,354 |
| 2000 | CLASSIFIED & OTHER SALARIES | - | - |
| 3000 | EMPLOYEE BENEFITS | 11,603,388 | 13,146,101 |
| 4000 | SUPPLIES & MATERIALS | - | - |
| 5000 | OTHER OPERATING EXP | - | - |
| 6000 | CAPITAL OUTLAY | - | - |
| 7000 | OTHER OUTGO | - | - |
| | TOTAL EXPENDITURES | 33,373,347 | 37,810,455 |

* 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
2022-23 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET * | 2022-23 TENTATIVE BUDGET |
|---------------------------|-------------------------------|--------------------------------|--------------------------------|
| MOORPARK | 67,048,005 | 67,048,005 | 71,181,457 ** |
| OXNARD | 35,840,362 | 35,840,362 | 38,407,126 ** |
| VENTURA | 55,563,181 | 55,563,181 | 59,627,455 ** |
| DISTRICT ADM CENTER | 13,092,892 | 13,092,892 | 14,396,306 ** |
| DISTRICTWIDE SVCS | 8,529,681 | 10,641,082 | 9,494,092 |
| UTILITIES | 4,090,500 | 4,305,500 | 4,450,000 |
| INFRASTRUCTURE | - | - | - |
| TOTAL EXPENDITURES | 184,164,621 | 186,491,022 | 197,556,436 |



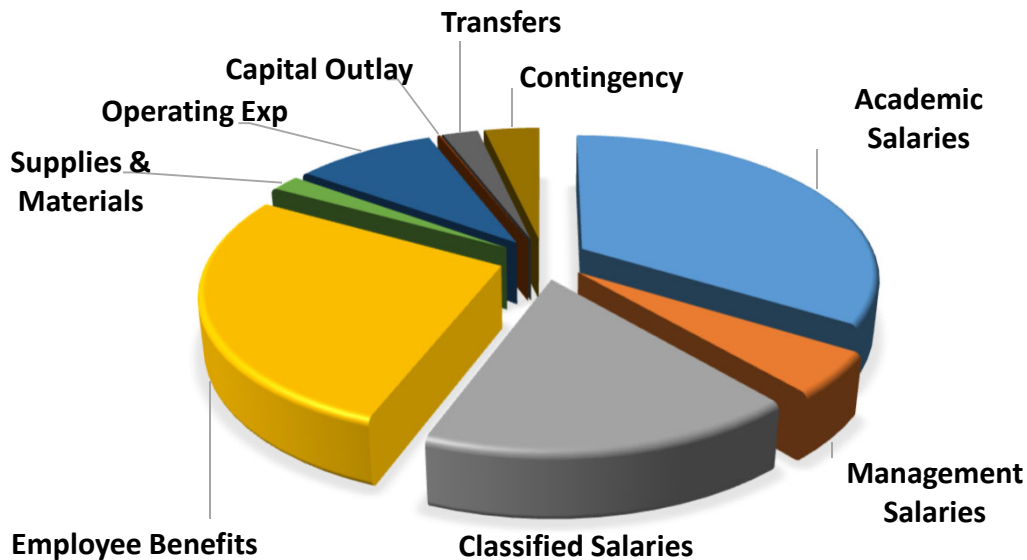
* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

** Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

| | 2021-22 | 2021-22 | 2022-23 | PERCENT OF TOTAL BUDGET |
|-----------------------------|--------------------|--------------------|-----------------------|-------------------------------|
| | ADOPTION BUDGET | REVISED BUDGET* | TENTATIVE BUDGET** | |
| 1000 ACADEMIC SALARIES | 64,358,604 | 65,547,587 | 66,759,987 | 33.8% |
| 2000 MANAGEMENT SALARIES | 9,216,553 | 9,397,620 | 9,597,367 | 4.9% |
| 2000 CLASSIFIED SALARIES | 30,392,715 | 32,217,148 | 33,882,856 | 17.2% |
| 3000 EMPLOYEE BENEFITS *** | 50,761,102 | 49,810,383 | 53,863,425 | 27.3% |
| SALARY & BENEFIT SUBTOTAL | 154,728,974 | 156,972,738 | 164,103,635 | 83.1% |
| 4000 SUPPLIES & MATERIALS | 2,815,705 | 3,074,452 | 3,667,989 | 1.9% |
| 5000 OPERATING EXP | 15,373,223 | 16,929,222 | 18,014,208 | 9.1% |
| 6000 CAPITAL OUTLAY | 145,148 | 125,038 | 189,889 | 0.1% |
| 7000 TRANSFERS | 1,720,462 | 3,032,663 | 4,545,195 | 2.3% |
| 7999 CONTINGENCY | 1,000,843 | 6,356,909 | 7,035,520 | 3.6% |
| DIRECT EXPENDITURE SUBTOTAL | 21,055,381 | 29,518,284 | 33,452,801 | 16.9% |
| TOTAL EXPENDITURES | 175,784,355 | 186,491,022 | 197,556,436 | 100.0% |



* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

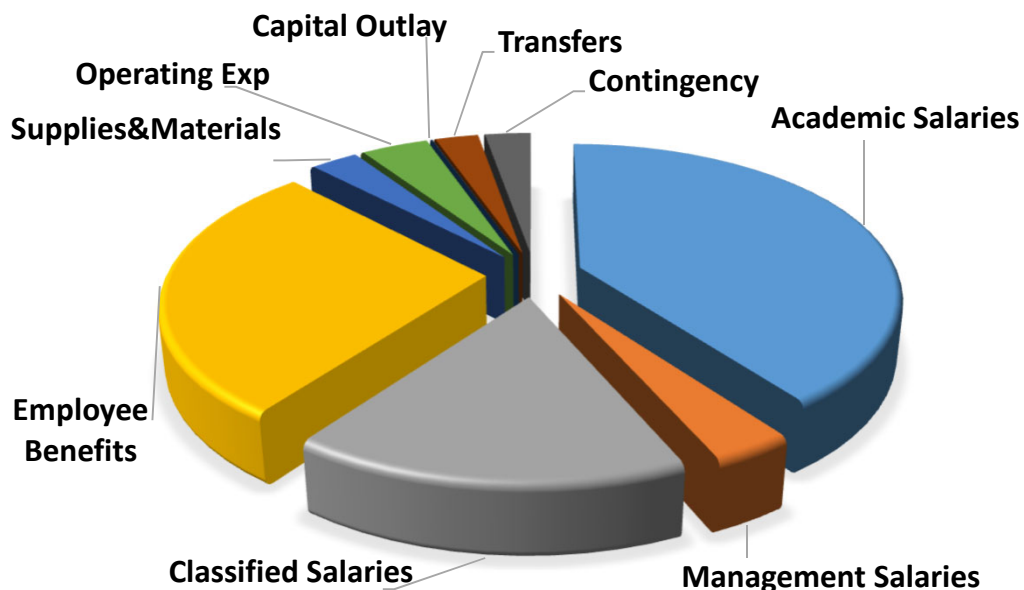
** Incorporates budget carryover.

*** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$7,702,419. Page 27 of 86

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

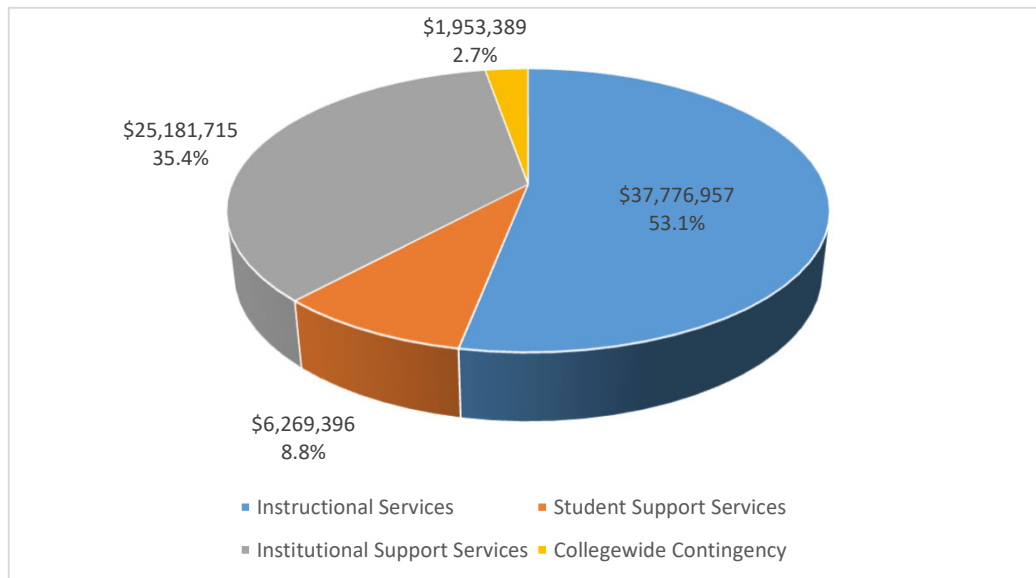
| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET* | PERCENT OF TOTAL BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES | 27,464,206 | 27,516,206 | 28,413,116 | 39.9% |
| 2000 MANAGEMENT SALARIES | 2,361,475 | 2,361,475 | 2,460,504 | 3.5% |
| 2000 CLASSIFIED SALARIES | 11,084,997 | 11,085,625 | 11,888,165 | 16.7% |
| 3000 EMPLOYEE BENEFITS ** | 18,328,011 | 18,329,371 | 19,722,215 | 27.7% |
| SALARY & BENEFIT SUBTOTAL | 59,238,689 | 59,292,677 | 62,484,000 | 87.8% |
| 4000 SUPPLIES & MATERIALS | 1,604,130 | 1,557,309 | 2,020,273 | 2.8% |
| 5000 OPERATING EXP | 2,543,739 | 2,658,840 | 2,859,302 | 4.0% |
| 6000 CAPITAL OUTLAY | 25,453 | 21,701 | 21,701 | 0.0% |
| 7000 TRANSFERS | (110,000) | (119,000) | 1,842,792 | 2.6% |
| 7999 CONTINGENCY | 3,745,994 | 3,636,478 | 1,953,389 | 2.7% |
| DIRECT EXPENDITURE SUBTOTAL | 7,809,316 | 7,755,328 | 8,697,457 | 12.2% |
| TOTAL BUDGETED EXPENDITURES | 67,048,005 | 67,048,005 | 71,181,457 | 100.0% |



* Incorporates budget carryover

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$2,779,942.

Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget



| | | |
|--------------------------------|---------------------|---------------|
| Instructional Services | \$37,776,957 | 53.1% |
| Student Support Services | \$6,269,396 | 8.8% |
| Institutional Support Services | \$25,181,715 | 35.4% |
| Collegewide Contingency | \$1,953,389 | 2.7% |
| Total | \$71,181,457 | 100.0% |

| Org # | Description | Category | Tentative |
|-------|---------------------------|------------------------|-----------|
| 10002 | Exotic Animal (EATM) /Tea | Instructional Services | 946,678 |
| 10021 | Biology | Instructional Services | 1,049,787 |
| 10022 | Anatomy/Physiology | Instructional Services | 894,281 |
| 10023 | Biotechnology/Biomed Tech | Instructional Services | 181,657 |
| 10025 | Botany | Instructional Services | 45,946 |
| 10026 | Microbiology | Instructional Services | 215,945 |
| 10027 | Opticianry | Instructional Services | 21,251 |
| 10030 | Accounting | Instructional Services | 284,188 |
| 10033 | Business Management | Instructional Services | 448,238 |
| 10045 | Journalism | Instructional Services | 29,291 |
| 10046 | FTVM | Instructional Services | 815,881 |
| 10055 | Computer Science | Instructional Services | 166,632 |
| 10056 | Computer Network Sys Engi | Instructional Services | 308,863 |
| 10057 | Gaming Design | Instructional Services | 2,070 |
| 10063 | Kinesiology | Instructional Services | 811,877 |
| 10064 | EAC/Special Ed General (C | Instructional Services | 369,100 |
| 10070 | Engineering General | Instructional Services | 269,410 |
| 10091 | Art 2D, History | Instructional Services | 569,927 |
| 10092 | Art 3D | Instructional Services | 137,600 |
| 10094 | Music | Instructional Services | 548,696 |
| 10097 | Dramatic Arts/Theatre Art | Instructional Services | 586,963 |
| 10098 | Dance | Instructional Services | 387,109 |
| 10100 | Commercial Photography | Instructional Services | 272,637 |
| 10102 | MMGR (Multi Media & Graph | Instructional Services | 79,189 |
| 10110 | Foreign Language General | Instructional Services | 41,675 |

Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

| | | |
|-------------------------------------|--------------------------------|------------|
| 10111 French | Instructional Services | 72,971 |
| 10112 German | Instructional Services | 41,675 |
| 10114 Spanish | Instructional Services | 182,403 |
| 10120 Nursing | Instructional Services | 1,428,528 |
| 10123 Radiological Tech | Instructional Services | 360,465 |
| 10126 Health Science | Instructional Services | 296,293 |
| 10135 Child Development (Instru | Instructional Services | 508,194 |
| 10136 Nutrition, Health, & Fitn | Instructional Services | 3,100 |
| 10160 English | Instructional Services | 2,460,839 |
| 10162 Comm, Speech, Debate | Instructional Services | 1,190,199 |
| 10163 Philosophy | Instructional Services | 302,468 |
| 10164 Other Humanities | Instructional Services | 69,738 |
| 10170 Math | Instructional Services | 2,875,204 |
| 10181 Environmental Studies | Instructional Services | 140,294 |
| 10182 Physics | Instructional Services | 314,406 |
| 10183 Chemistry | Instructional Services | 1,204,553 |
| 10184 Astronomy | Instructional Services | 84,427 |
| 10185 Geology | Instructional Services | 127,789 |
| 10190 Psychology | Instructional Services | 742,409 |
| 10202 Administration of Justice | Instructional Services | 172,282 |
| 10210 Social Science General | Instructional Services | 30,842 |
| 10211 Anthropology | Instructional Services | 637,097 |
| 10212 Economics | Instructional Services | 307,359 |
| 10213 History | Instructional Services | 643,555 |
| 10214 Geography | Instructional Services | 134,478 |
| 10215 Political Science | Instructional Services | 336,227 |
| 10216 Sociology | Instructional Services | 275,285 |
| 10217 Ethnic Studies | Instructional Services | 164,499 |
| 10225 Athletics | Instructional Services | 1,659,436 |
| 12016 Part Time Faculty Budget Pool | Instructional Services | 11,484,733 |
| 12909 Zoo Activities | Instructional Services | 40,318 |
| 11001 Admissions and Records (A | Student Support Services | 852,945 |
| 11008 Counseling | Student Support Services | 1,760,441 |
| 11009 Financial Aid | Student Support Services | 803,869 |
| 11011 International Stu/Stu Aff | Student Support Services | 5,086 |
| 11013 Library | Student Support Services | 987,051 |
| 11015 Graduation | Student Support Services | 16,019 |
| 11017 Student Activities | Student Support Services | 143,919 |
| 11019 Transfer Center | Student Support Services | 269,600 |
| 11022 Articulation | Student Support Services | 193,734 |
| 11024 College Outreach | Student Support Services | 381,956 |
| 11028 TLC | Student Support Services | 395,261 |
| 11031 BIT/CARE | Student Support Services | 12,650 |
| 11032 Scholarship Office | Student Support Services | 136,619 |
| 11033 Student Conduct | Student Support Services | 8,000 |
| 11036 Multicultural Day | Student Support Services | 10,940 |
| 12070 Student Business Office | Student Support Services | 291,306 |
| 11018 VP of Student Support | Institutional Support Services | 611,263 |
| 11023 Distance Education | Institutional Support Services | 319,721 |
| 11197 Postage | Institutional Support Services | 25,000 |

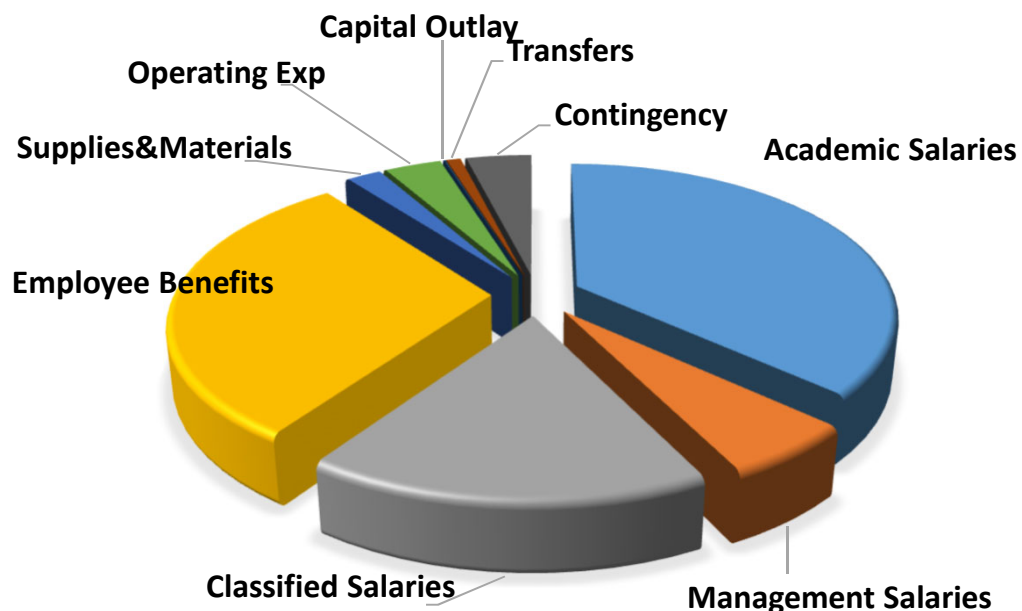
Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

| | | |
|---------------------------------|--------------------------------|-----------|
| 11199 Utilites | Institutional Support Services | 15,000 |
| 12005 Information Technology Op | Institutional Support Services | 922,808 |
| 12015 President Office | Institutional Support Services | 765,006 |
| 12016 VP Student Learning Offic | Institutional Support Services | 654,284 |
| 12017 Vice President Office | Institutional Support Services | 535,911 |
| 12018 Phys Science/Chem/Earth S | Institutional Support Services | 480,102 |
| 12019 English & Student Conduct | Institutional Support Services | 425,824 |
| 12021 EATM, Health & Life Scien | Institutional Support Services | 365,580 |
| 12023 Behavioral & Social Scien | Institutional Support Services | 325,677 |
| 12024 Institutional Effectivene | Institutional Support Services | 896,352 |
| 12025 Business, Child Dev & Std | Institutional Support Services | 333,935 |
| 12026 Art, Media, Comm, DE | Institutional Support Services | 395,015 |
| 12027 Student Health/Athl/Kines | Institutional Support Services | 343,507 |
| 12041 Performing Arts Center | Institutional Support Services | 468,755 |
| 12050 College Business Manager | Institutional Support Services | 745,098 |
| 12055 Communications Center | Institutional Support Services | 33,660 |
| 12057 Professional Development | Institutional Support Services | 86,690 |
| 12060 Public Information Office | Institutional Support Services | 367,247 |
| 12061 Catalogs & Schedules of C | Institutional Support Services | 4,000 |
| 12065 Academic Senate/A.S. Rele | Institutional Support Services | 316,257 |
| 12067 Collegewide | Institutional Support Services | 5,915,681 |
| 12067 Retiree Health Benefits | Institutional Support Services | 2,779,942 |
| 12068 Maintenance & Operations | Institutional Support Services | 5,699,122 |
| 12069 Publications | Institutional Support Services | 258,325 |
| 12074 Planned New Positions | Institutional Support Services | 709,623 |
| 12076 MC Copy Center | Institutional Support Services | 353,000 |
| 12079 Publications Chargebacks | Institutional Support Services | -100,000 |
| 12080 Accreditation | Institutional Support Services | 52,600 |
| 12083 Classified Senate | Institutional Support Services | 19,600 |
| 12130 Emergency Response & Prep | Institutional Support Services | 57,130 |
| 12067 Collegewide Contingency | Collegewide Contingency | 1,953,389 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

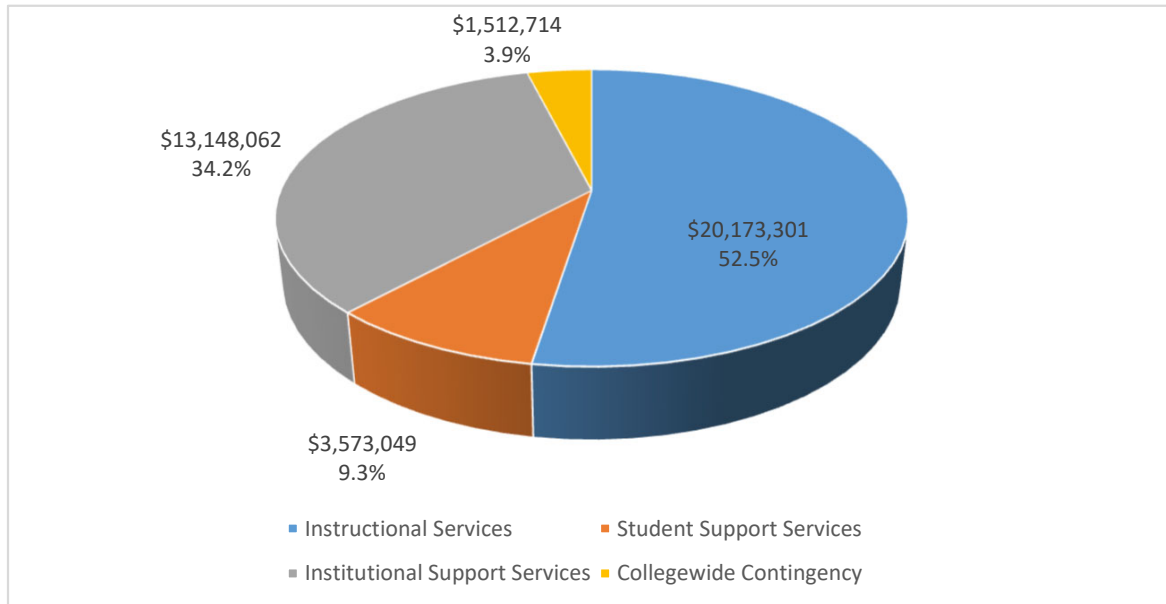
| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET* | PERCENT OF TOTAL BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES | 13,981,134 | 14,070,466 | 14,129,232 | 36.8% |
| 2000 MANAGEMENT SALARIES | 2,209,256 | 2,209,256 | 2,223,670 | 5.8% |
| 2000 CLASSIFIED SALARIES | 5,636,786 | 5,675,278 | 6,561,600 | 17.1% |
| 3000 EMPLOYEE BENEFITS ** | 10,598,747 | 10,661,361 | 11,509,849 | 30.0% |
| SALARY & BENEFIT SUBTOTAL | 32,425,923 | 32,616,361 | 34,424,351 | 89.6% |
| 4000 SUPPLIES & MATERIALS | 696,851 | 723,528 | 798,629 | 2.1% |
| 5000 OPERATING EXP | 1,221,493 | 1,275,212 | 1,315,647 | 3.4% |
| 6000 CAPITAL OUTLAY | 26,400 | 27,293 | 26,785 | 0.1% |
| 7000 TRANSFERS | (150,000) | (159,000) | 329,000 | 0.9% |
| 7999 CONTINGENCY | 1,619,695 | 1,356,968 | 1,512,714 | 3.9% |
| DIRECT EXPENDITURE SUBTOTAL | 3,414,439 | 3,224,001 | 3,982,775 | 10.4% |
| TOTAL BUDGETED EXPENDITURES | 35,840,362 | 35,840,362 | 38,407,126 | 100.0% |



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$1,703,843.

Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget



| | | |
|--------------------------------|---------------------|---------------|
| Instructional Services | \$20,173,301 | 52.5% |
| Student Support Services | \$3,573,049 | 9.3% |
| Institutional Support Services | \$13,148,062 | 34.2% |
| Collegewide Contingency | \$1,512,714 | 4.0% |
| Total | \$38,407,126 | 100.0% |

| Org # | Description | Category | Tentative |
|-------|---------------------------|------------------------|------------|
| 20020 | Marine Study | Instructional Services | 86,137.00 |
| 20021 | Biology | Instructional Services | 816,267.00 |
| 20030 | Accounting | Instructional Services | 266,845.00 |
| 20033 | Business Management | Instructional Services | 152,700.00 |
| 20046 | Multimedia/Radio/Motion P | Instructional Services | 145,146.00 |
| 20056 | Computer Networking | Instructional Services | 144,818.00 |
| 20063 | Physical Education | Instructional Services | 366,189.00 |
| 20064 | EAC/Special Ed General (C | Instructional Services | 407,462.00 |
| 20070 | Engineering General | Instructional Services | 134,378.00 |
| 20071 | Engineering Technology | Instructional Services | 6,076.00 |
| 20075 | Air Conditioning and Refr | Instructional Services | 180,000.00 |
| 20077 | Automotive Technology | Instructional Services | 517,130.00 |
| 20078 | Automotive Collision Repa | Instructional Services | 167,924.00 |
| 20091 | Art | Instructional Services | 339,092.00 |
| 20094 | Music | Instructional Services | 153,491.00 |
| 20110 | Foreign Language General | Instructional Services | 131,605.00 |
| 20114 | Spanish | Instructional Services | 318,638.00 |
| 20121 | Dental Hygiene | Instructional Services | 611,468.00 |
| 20122 | Dental Assisting | Instructional Services | 218,217.00 |
| 20135 | Child Development (Instru | Instructional Services | 148,539.00 |

Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

| | | |
|-------------------------------------|--------------------------------|--------------|
| 20137 Culinary & Restaurant Mgm | Instructional Services | 267,006.00 |
| 20150 Law General | Instructional Services | 146,287.00 |
| 20160 English | Instructional Services | 1,620,029.00 |
| 20161 Transitional English | Instructional Services | 147,250.00 |
| 20162 Speech, Debate | Instructional Services | 118,548.00 |
| 20163 Philosophy | Instructional Services | 150,436.00 |
| 20170 Math | Instructional Services | 1,607,783.00 |
| 20180 Physical Science General | Instructional Services | 184,604.00 |
| 20182 Physics | Instructional Services | 151,948.00 |
| 20183 Chemistry | Instructional Services | 592,223.00 |
| 20185 Geology | Instructional Services | 153,342.00 |
| 20190 Psychology | Instructional Services | 219,969.00 |
| 20201 Alcohol & Controlled Subs | Instructional Services | 295,381.00 |
| 20203 Fire Control Tech | Instructional Services | 430,421.00 |
| 20204 Fire Academy | Instructional Services | 540,378.00 |
| 20210 Social Science General | Instructional Services | 89,966.00 |
| 20211 Anthropology | Instructional Services | 263,302.00 |
| 20212 Economics | Instructional Services | 142,108.00 |
| 20213 History | Instructional Services | 396,793.00 |
| 20214 Geography | Instructional Services | 152,310.00 |
| 20215 Political Science | Instructional Services | 162,508.00 |
| 20216 Sociology | Instructional Services | 287,911.00 |
| 20225 Athletics | Instructional Services | 983,483.00 |
| 22016 Part Time Faculty Budget Pool | Instructional Services | 4,886,476.00 |
| 22072 PACE/ESL Expansion | Instructional Services | 870,717.00 |
| 21001 Admissions and Records (A | Student Support Services | 601,832.00 |
| 21008 Counseling | Student Support Services | 798,996.00 |
| 21009 Financial Aid | Student Support Services | 622,175.00 |
| 21013 Library | Student Support Services | 314,101.00 |
| 21018 EOPS General Fund Match | Student Support Services | 178,700.00 |
| 21019 Transfer Center | Student Support Services | 192,646.00 |
| 21020 Tutoring | Student Support Services | 303,100.00 |
| 21022 Articulation | Student Support Services | 147,207.00 |
| 22043 Veteran's Center | Student Support Services | 20,024.00 |
| 22070 Student Business Office | Student Support Services | 260,344.00 |
| 28115 Upward Bound | Student Support Services | 133,924.00 |
| 21016 Commencement/Special Even | Institutional Support Services | 13,000.00 |
| 21197 Postage | Institutional Support Services | 16,000.00 |
| 21199 Utilites | Institutional Support Services | 82,000.00 |
| 22005 Information Technology Op | Institutional Support Services | 718,107.00 |
| 22015 President Office | Institutional Support Services | 529,936.00 |
| 22016 VP, Academic Affairs Offi | Institutional Support Services | 980,480.00 |
| 22026 Dean of Liberal Studies | Institutional Support Services | 320,056.00 |
| 22027 Dean of Math, Science & H | Institutional Support Services | 309,498.00 |

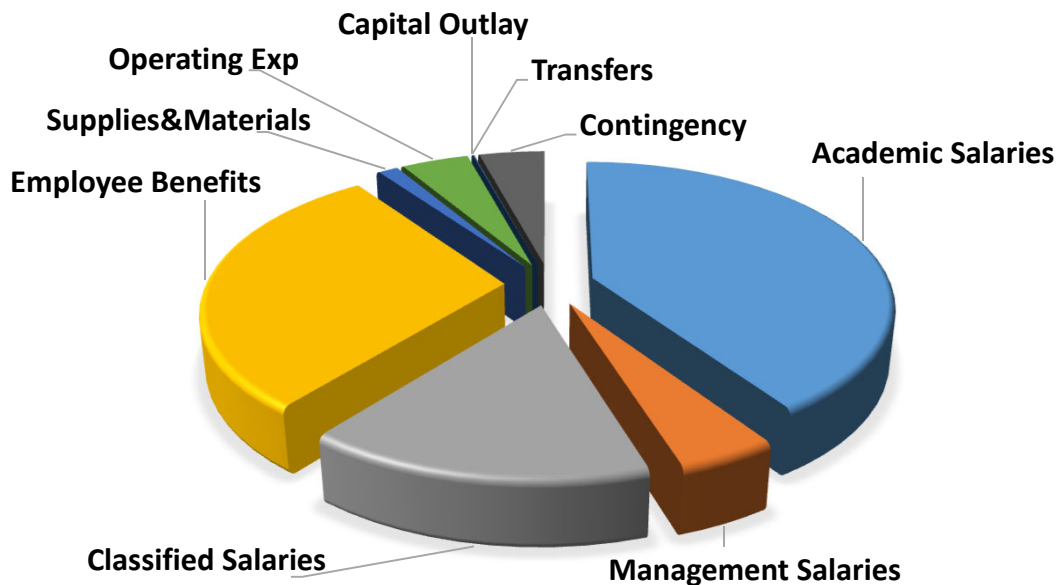
Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

| | | |
|---------------------------------|--------------------------------|--------------|
| 22028 Dean of CTE | Institutional Support Services | 668,358.00 |
| 20202 Dean Public Safety | Institutional Support Services | 301,705.00 |
| 22031 Dept of Transitional Stud | Institutional Support Services | 63,970.00 |
| 22033 DEAN RESEARCH & INSTIT. E | Institutional Support Services | 776,819.00 |
| 22036 VP, Student Development O | Institutional Support Services | 582,310.00 |
| 22041 Performing Art Bldg Opera | Institutional Support Services | 146,776.00 |
| 22051 Business Services | Institutional Support Services | 123,073.00 |
| 22060 Public Information Office | Institutional Support Services | 319,534.00 |
| 22065 Academic Senate/A.S. Rele | Institutional Support Services | 349,420.00 |
| 22066 College Services | Institutional Support Services | 801,716.00 |
| 22066 Retiree Health Benefits | Institutional Support Services | 1,703,843.00 |
| 22068 Maintenance & Operations | Institutional Support Services | 3,409,747.00 |
| 22069 Publications | Institutional Support Services | 350,000.00 |
| 22080 Accreditation | Institutional Support Services | 32,000.00 |
| 22101 Dean of Student Success | Institutional Support Services | 1,300.00 |
| 22132 Safety Programs | Institutional Support Services | 32,680.00 |
| 22201 Advancement & Grants | Institutional Support Services | 11,535.00 |
| 22066 Collegewide Contingency | Collegewide Contingency | 1,512,714.00 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

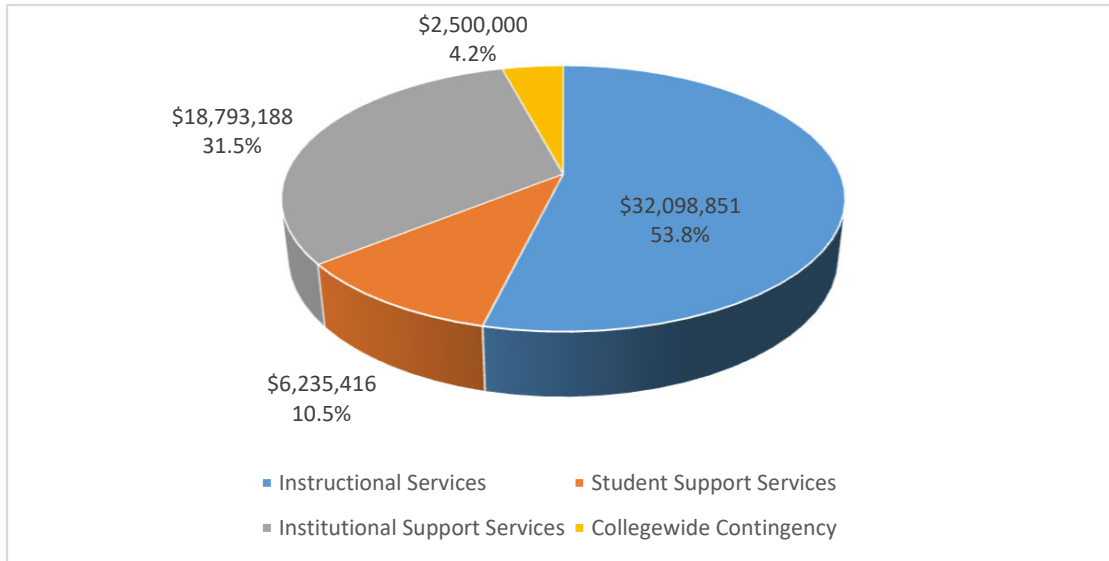
| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET* | PERCENT OF TOTAL BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES | 23,561,573 | 23,561,573 | 24,217,639 | 40.6% |
| 2000 MANAGEMENT SALARIES | 2,557,604 | 2,551,973 | 2,689,440 | 4.5% |
| 2000 CLASSIFIED SALARIES | 9,653,933 | 9,659,564 | 9,322,122 | 15.6% |
| 3000 EMPLOYEE BENEFITS ** | 16,109,593 | 16,109,593 | 17,546,305 | 29.4% |
| SALARY & BENEFIT SUBTOTAL | 51,882,703 | 51,882,703 | 53,775,506 | 90.2% |
| 4000 SUPPLIES & MATERIALS | 662,313 | 700,514 | 750,337 | 1.3% |
| 5000 OPERATING EXP | 2,189,299 | 2,164,498 | 2,563,989 | 4.3% |
| 6000 CAPITAL OUTLAY | 19,644 | 15,244 | 48,703 | 0.1% |
| 7000 TRANSFERS | (10,000) | (19,000) | (11,080) | 0.0% |
| 7999 CONTINGENCY | 819,222 | 819,222 | 2,500,000 | 4.2% |
| DIRECT EXPENDITURE SUBTOTAL | 3,680,478 | 3,680,478 | 5,851,949 | 9.8% |
| TOTAL BUDGETED EXPENDITURES | 55,563,181 | 55,563,181 | 59,627,455 | 100.0% |



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$2,516,243.

Ventura College
Fund 111 (by ORG code)
FY 2021-22 Tentative Budget



| | | |
|--------------------------------|---------------------|---------------|
| Instructional Services | \$32,098,851 | 53.8% |
| Student Support Services | \$6,235,416 | 10.5% |
| Institutional Support Services | \$18,793,188 | 31.5% |
| Collegewide Contingency | \$2,500,000 | 4.2% |
| Total | \$59,627,455 | 100.0% |

| Org # | Description | Category | Tentative |
|-------|---------------------------|------------------------|-----------|
| 30001 | Agriculture General | Instructional Services | 67,384 |
| 30021 | Biology | Instructional Services | 1,013,556 |
| 30030 | Accounting | Instructional Services | 104,848 |
| 30033 | Business Management | Instructional Services | 501,904 |
| 30037 | Medical Technology | Instructional Services | 69,291 |
| 30055 | Computer Science | Instructional Services | 156,598 |
| 30061 | Continuing Education/Even | Instructional Services | 64,258 |
| 30063 | Kinesiology (PE) | Instructional Services | 1,034,050 |
| 30064 | EAC/Special Ed General (C | Instructional Services | 402,665 |
| 30070 | Engineering General | Instructional Services | 216,195 |
| 30076 | Diesel Technology | Instructional Services | 100,699 |
| 30077 | Automotive Technology | Instructional Services | 606,027 |
| 30080 | Drafting Technology | Instructional Services | 170,273 |
| 30082 | Welding & Cutting | Instructional Services | 159,951 |
| 30083 | Civil & Construction Mgnt | Instructional Services | 119,459 |
| 30086 | Industrial Mfg Technology | Instructional Services | 82,599 |
| 30087 | VC Vet Tech Program | Instructional Services | 14,000 |
| 30091 | Art | Instructional Services | 795,760 |
| 30092 | Ceramics | Instructional Services | 175,099 |
| 30094 | Music | Instructional Services | 426,325 |
| 30096 | Technical Theater | Instructional Services | 317,500 |
| 30097 | Dramatic Arts/Theatre Art | Instructional Services | 143,579 |

Ventura College
Fund 111 (by ORG code)
FY 2021-22 Tentative Budget

| | | |
|-------------------------------------|--------------------------|-----------|
| 30098 Dance | Instructional Services | 146,468 |
| 30099 Photography | Instructional Services | 136,303 |
| 30103 Computer Graphics | Instructional Services | 36,665 |
| 30110 Foreign Language General | Instructional Services | 431,047 |
| 30120 Nursing | Instructional Services | 2,009,755 |
| 30125 Emergency Medical Service | Instructional Services | 498,819 |
| 30135 Child Development (Instru | Instructional Services | 235,096 |
| 30160 English | Instructional Services | 2,321,761 |
| 30161 ESLENGM | Instructional Services | 134,911 |
| 30162 Communication Studies | Instructional Services | 421,493 |
| 30163 Philosophy | Instructional Services | 297,478 |
| 30170 Math | Instructional Services | 2,704,896 |
| 30180 Physical Science General | Instructional Services | 108,506 |
| 30182 Physics | Instructional Services | 327,609 |
| 30183 Chemistry | Instructional Services | 1,094,798 |
| 30186 Water Science | Instructional Services | 132,728 |
| 30190 Psychology | Instructional Services | 570,519 |
| 30206 Criminal Justice | Instructional Services | 415,142 |
| 30207 Basic Sheriff Academy | Instructional Services | 25,050 |
| 30210 Social Science General | Instructional Services | 11,664 |
| 30211 Anthropology | Instructional Services | 273,174 |
| 30212 Economics | Instructional Services | 170,707 |
| 30213 History | Instructional Services | 367,561 |
| 30214 Geography | Instructional Services | 433,397 |
| 30215 Political Science | Instructional Services | 352,325 |
| 30216 Sociology | Instructional Services | 554,339 |
| 30225 Athletics | Instructional Services | 1,521,032 |
| 30240 Health Ed | Instructional Services | 191,520 |
| 32075 Loadbank Accrual | Instructional Services | 30,000 |
| 32016 Part Time Faculty Budget Pool | Instructional Services | 9,402,068 |
| 30300 MESA | Student Support Services | 153,897 |
| 31001 Admissions and Records (A | Student Support Services | 1,030,002 |
| 31007 Career Center | Student Support Services | 1,700 |
| 31008 Counseling | Student Support Services | 2,274,819 |
| 31009 Financial Aid | Student Support Services | 692,163 |
| 31011 International Stu/Stu Affairs | Student Support Services | 112,954 |
| 31012 Learning Resources | Student Support Services | 286,575 |
| 31013 Library | Student Support Services | 759,112 |
| 31018 EOPS General Fund Match | Student Support Services | 188,569 |
| 31019 Transfer Center | Student Support Services | 3,610 |
| 31020 Tutoring | Student Support Services | 218,108 |
| 31024 College Outreach | Student Support Services | 161,322 |
| 32070 Student Business Office | Student Support Services | 249,722 |
| 32081 Student Connect | Student Support Services | 102,863 |

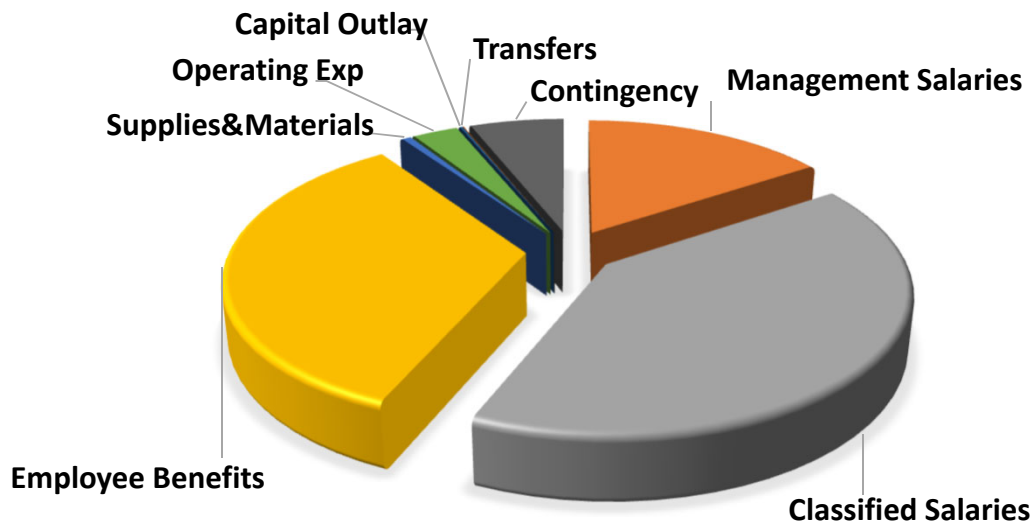
Ventura College
Fund 111 (by ORG code)
FY 2021-22 Tentative Budget

| | | |
|---------------------------------|--------------------------------|-----------|
| 30228 Dean East Campus | Institutional Support Services | 13,014 |
| 31015 East Campus | Institutional Support Services | 423,879 |
| 31022 Articulation | Institutional Support Services | 146,172 |
| 31023 Distance Education | Institutional Support Services | 451,572 |
| 31199 Utilities | Institutional Support Services | 150,000 |
| 32005 Information Technology Op | Institutional Support Services | 1,139,317 |
| 32015 President Office | Institutional Support Services | 500,145 |
| 32016 VP Academic Affairs/Studn | Institutional Support Services | 830,796 |
| 32017 College Wide Services | Institutional Support Services | 190,150 |
| 32018 Dean, Institutional Equit | Institutional Support Services | 1,148,660 |
| 32031 Dean Career Education II | Institutional Support Services | 362,004 |
| 32032 Student Activities and Se | Institutional Support Services | 140,455 |
| 32033 Dean Liberal Arts/Lrng Re | Institutional Support Services | 470,437 |
| 32034 Dean Physical Ed Office | Institutional Support Services | 604,550 |
| 32035 Dean Soc Sci/Humanities O | Institutional Support Services | 490,285 |
| 32036 Dean of Student Services | Institutional Support Services | 8,650 |
| 32037 Dean Career Education I | Institutional Support Services | 358,880 |
| 32038 Dean Math/Science Office | Institutional Support Services | 394,015 |
| 32040 VP Student Affairs | Institutional Support Services | 527,326 |
| 32051 Business Services | Institutional Support Services | 460,707 |
| 32060 Public Information Office | Institutional Support Services | 451,991 |
| 32062 Staff Media Resource Cent | Institutional Support Services | 9,085 |
| 32064 President Assigned Releas | Institutional Support Services | 21,133 |
| 32065 Academic Senate/A.S. Rele | Institutional Support Services | 243,508 |
| 32066 Vice President's Office | Institutional Support Services | 1,204,346 |
| 32066 Retiree Health Benefits | Institutional Support Services | 2,516,243 |
| 32068 Maintenance & Operations | Institutional Support Services | 4,720,990 |
| 32076 Copy Center | Institutional Support Services | 250,000 |
| 32080 Accreditation | Institutional Support Services | 55,723 |
| 32082 College Logistics | Institutional Support Services | 489,655 |
| 32083 Classified Senate | Institutional Support Services | 3,000 |
| 32132 Safety Programs | Institutional Support Services | 16,500 |
| 32066 Collegewide Contingency | Collegewide Contingency | 2,500,000 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET* | PERCENT OF TOTAL BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES | - | - | - | 0.0% |
| 2000 MANAGEMENT SALARIES | 2,269,038 | 2,255,116 | 2,263,654 | 15.7% |
| 2000 CLASSIFIED SALARIES | 5,421,482 | 5,546,319 | 5,868,388 | 40.8% |
| 3000 EMPLOYEE BENEFITS ** | 4,441,747 | 4,441,832 | 4,882,063 | 33.9% |
| SALARY & BENEFIT SUBTOTAL | 12,132,267 | 12,243,267 | 13,014,105 | 90.4% |
| 4000 SUPPLIES & MATERIALS | 75,801 | 74,801 | 80,450 | 0.6% |
| 5000 OPERATING EXP | 356,904 | 391,404 | 418,635 | 2.9% |
| 6000 CAPITAL OUTLAY | 10,800 | 8,800 | 22,700 | 0.2% |
| 7000 TRANSFERS | - | 1,000 | (9,000) | -0.1% |
| 7999 CONTINGENCY | 517,120 | 373,620 | 869,416 | 6.0% |
| DIRECT EXPENDITURE SUBTOTAL | 960,625 | 849,625 | 1,382,201 | 9.6% |
| TOTAL BUDGETED EXPENDITURES | 13,092,892 | 13,092,892 | 14,396,306 | 100.0% |



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$702,391.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET* | 2022-23 TENTATIVE BUDGET | PERCENT OF TOTAL BUDGET |
|----------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES | - | 399,342 | - | 0.0% |
| 2000 CLASSIFIED SALARIES | 143,292 | 313,992 | 140,510 | 1.5% |
| 2000 BOARD, COMMISSIONERS, OTHER | 62,170 | 62,170 | 62,170 | 0.7% |
| 3000 EMPLOYEE BENEFITS | 225,268 | 268,226 | 202,994 | 2.1% |
| SALARY & BENEFIT SUBTOTAL | 430,730 | 1,043,730 | 405,674 | 4.3% |
| 4000 SUPPLIES & MATERIALS | 17,800 | 18,300 | 18,300 | 0.2% |
| 5000 OPERATING EXP | 5,802,688 | 6,171,268 | 6,406,635 ^[1] | 67.5% |
| 6000 CAPITAL OUTLAY | 52,000 | 52,000 | 70,000 | 0.7% |
| 7000 TRANSFERS | 2,026,463 | 3,328,663 | 2,393,483 ^[2] | 25.2% |
| 7999 CONTINGENCY | 200,000 | 27,121 | 200,000 | 2.1% |
| DIRECT EXPENDITURE SUBTOTAL | 8,098,951 | 9,597,352 | 9,088,418 | 95.7% |
| TOTAL BUDGETED EXPENDITURES | 8,529,681 | 10,641,082 | 9,494,092 | 100.0% |

[1] Operating Exp includes:

| | |
|-----------------------------------|--------------|
| Districtwide Software Systems | \$ 1,731,000 |
| Insurance Premiums | \$ 1,169,000 |
| Legal | \$ 700,000 |
| Districtwide IT Infrastructure | \$ 477,200 |
| Bank, Credit Card Charges & COTOP | \$ 305,000 |
| Districtwide IT Security | \$ 214,000 |
| Health Insurance Broker | \$ 190,000 |
| Board of Trustee Operations | \$ 172,924 |
| Districtwide Marketing Campaign | \$ 150,000 |
| Audits | \$ 145,000 |
| Board of Trustee Elections | \$ 140,000 |
| Districtwide Memberships | \$ 140,000 |
| Unemployment Insurance | \$ 100,000 |
| Facilities Planning | \$ 95,000 |
| Online Transcript Admin | \$ 90,000 |
| Collective Bargaining Costs | \$ 75,000 |
| Recruitment-Advertising (HR) | \$ 75,000 |
| Parking Online Admin | \$ 60,000 |
| Other Miscellaneous Expense | \$ 377,511 |
| Total | \$ 6,406,635 |

[2] Transfers in/out includes:

| | |
|-----------------------------|--------------|
| Campus Police Services | \$ 1,608,800 |
| New Info Tech & Equip | \$ 290,000 |
| College Work Study Match | \$ 203,683 |
| Scheduled Maintenance | \$ 150,000 |
| Self-Insurance | \$ 75,000 |
| Classified Leadership Inst. | \$ 36,000 |
| Academic Senate | \$ 30,000 |
| Total | \$ 2,393,483 |

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

| ORG. # | DESCRIPTION | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET* | 2022-23 TENTATIVE BUDGET |
|--------|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------|
| 80099 | SEIU Release Time | 138,984 | 138,680 | 135,396 |
| 82011 | Personnel Commissioners | 75,000 | 76,529 | 84,432 |
| 82080 | Accreditation/Planning | 5,000 | 5,000 | 25,000 |
| 82100 | Board Election | 75,000 | - | 140,000 |
| 82101 | Board of Trustees Operations | 228,000 | 334,222 | 311,264 |
| 82103 | Legal | 400,000 | 650,000 | 700,000 |
| 82104 | Districtwide Memberships | 125,000 | 140,000 | 140,000 |
| 82106 | Police Services | 1,237,250 | 1,765,401 | 1,608,800 |
| 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 | 230,000 | 212,000 |
| 82116 | Unemployment Insurance | 100,000 | 100,000 | 100,000 |
| 82119 | Management Consulting | 70,000 | 70,000 | 40,000 |
| 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 | 40,000 | 40,000 |
| 82129 | Online Transcript Admin | 75,000 | 90,000 | 90,000 |
| 82131 | Insurance Premiums | 1,050,150 | 1,107,130 | 1,169,000 |
| 82133 | Self Insurance Coverage | 75,000 | 75,000 | 75,000 |
| 82134 | Health Insurance Broker | 161,300 | 183,000 | 190,000 |
| 82137 | Parking Online Admin | 62,500 | 62,000 | 60,000 |
| 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 | 195,000 | 95,000 |
| 82149 | Exec Management Search Costs | 40,000 | 100,000 | 25,000 |
| 82150 | 1095C Employer Provided Health (Fed req.) | 15,000 | 44,000 | 50,000 |
| 82154 | Academic Diversity Facilitators | 60,000 | 60,000 | 60,000 |
| 82155 | Employment related services | 30,000 | 30,000 | 30,000 |
| 82156 | Recruitment-Advertising (HR) | 60,000 | 75,000 | 75,000 |
| 82159 | District-wide Staff Development | 15,000 | 15,000 | 15,000 |
| 82161 | Great Teacher Seminar/Acad Senate | 30,000 | 30,000 | 30,000 |
| 82162 | Collective Bargaining Costs | 75,000 | 75,000 | 75,000 |
| 82166 | Board Room Broadcasting | 18,000 | 18,200 | 18,000 |
| 82170 | Collection Fees (COTOP) | 14,000 | 14,000 | 14,000 |
| 82174 | New Info Technology Systems (Transfer) | 250,000 | 265,000 | 250,000 |
| 82178 | Districtwide Software Systems | 2,057,936 | 2,320,000 | 1,751,000 ** |
| 82180 | Bad Debt Exp-Uncollected Enroll Fee | 40,000 | 40,000 | 40,000 |
| 82181 | Contingency | 200,000 | 27,120 | 200,000 |
| 82183 | Budget Augmentation | - | 250,000 | - |
| 82186 | Energy Efficiency | - | 170,000 | - |
| 82188 | Info Technology Equipment | 30,000 | 18,800 | 40,000 |
| 82191 | One-Time Employee Compensation (H&W) | - | 613,000 | - |
| 82196 | District Wide Leadership Academy | 15,000 | 12,500 | 12,500 |
| 82198 | Student Leadership Academy | - | 2,500 | 2,500 |
| 82199 | Classified Leadership Institute | - | 36,000 | 36,000 |
| 82200 | Districtwide IT Security | - | - | 214,000 ** |
| 82201 | Districtwide IT Infrastructure | - | - | 527,200 ** |
| 87313 | D/W Marketing Campaign | 150,000 | 150,000 | 150,000 |
| 87314 | Compressed Calendar Implementation | - | 350,000 | - |
| | TOTAL EXPENDITURES | 8,024,827 | 10,641,082 | 9,494,092 |

* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

** All previously budgeted under ORG 82174.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET |
|-----------------------------|-------------------------------|------------------------------|--------------------------------|
| GAS | 109,692 | 109,692 | 209,997 |
| WATER/SEWER | 1,145,807 | 1,145,807 | 949,082 |
| ELECTRICITY | 2,639,565 | 2,854,565 | 3,208,092 |
| TELEPHONE/TECH | 195,436 | 195,436 | 82,829 |
| DIRECT EXPENDITURE SUBTOTAL | 4,090,500 | 4,305,500 | 4,450,000 |
| TOTAL BUDGETED EXPENDITURES | 4,090,500 | 4,305,500 | 4,450,000 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

FUND BALANCES

| | 6/30/2021 <u>ACTUALS</u> | 6/30/2022 <u>PROJECTIONS [c]</u> | 6/30/2023 <u>PROJECTIONS [d]</u> |
|------------------------------------------|-----------------------------|-------------------------------------|-------------------------------------|
| Board Designated [a] | | | |
| State Required Minimum 5% [b] | 9,213,773 | 9,808,906 | 10,438,736 |
| Revenue Shortfall Contingency | 5,000,000 | 5,000,000 | 5,000,000 |
| State Teachers' Retirement System (STRS) | 1,000,000 | 1,000,000 | 1,000,000 |
| Oxnard College PACE/ESL Expansion | - | 1,500,000 | 1,000,000 |
| Energy Efficiency | 170,000 | - | - |
| Unallocated | 11,071,116 | 8,112,983 | 7,483,153 |
| Budget Carryover | <u>3,162,723</u> | <u>3,367,634</u> | <u>-</u> |
| Fund 111 Sub-Total | 29,617,612 | 28,789,523 | 24,921,889 |
| Fund 113 | 22,113,898 | 14,084,557 | 10,264,484 |
| Fund 114 | <u>18,404,717</u> | <u>18,205,190</u> | <u>14,449,157</u> |
| Grand Total - General Fund Unrestricted | <u>70,136,227</u> | <u>61,079,270</u> | <u>49,635,530</u> |

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

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

[c] Projected FY22 Ending Fund Balances as of 5/13/2022.

[d] Projected FY23 Ending Fund Balances based on FY23 Tentative Budget.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2022-2023 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.

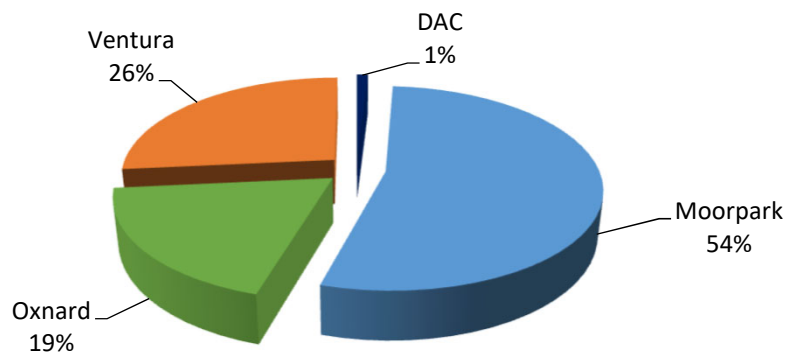
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

| | | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
|------|-----------------------------|-------------------------------|--------------------------------|
| 8000 | REVENUES ^[a] | 2,330,000 | 1,225,000 |
| 1000 | ACADEMIC SALARIES | - | - |
| 2000 | CLASSIFIED & OTHER SALARIES | - | - |
| 3000 | EMPLOYEE BENEFITS | - | - |
| | SALARY & BENEFIT SUBTOTAL | - | - |
| 4000 | SUPPLIES & MATERIALS | 2,971,800 | 2,393,203 |
| 5000 | OTHER OPERATING EXP | 1,255,000 | 1,087,597 |
| 6000 | CAPITAL OUTLAY | 1,257,500 | 814,273 |
| 7000 | OTHER OUTGO | 1,300,000 | 750,000 |
| | TOTAL EXPENDITURES | 6,784,300 | 5,045,073 |
| | Net Change Fund Balance | | (3,820,073) |
| | Beginning Fund Balance | | 14,084,557 |
| | Ending Fund Balance | | 10,264,484 |

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
2022-2023 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 | 2,556,838 | - | 900,000 | 1,656,838 |
| 15221 | MC | Library Materials & Databases | 673,239 | - | 150,000 | 523,239 |
| 15222 | MC | Inst & Non Inst Equip | 942,896 | - | 500,100 | 442,796 |
| 15223 | MC | Tech Hardware & Software | 1,783,778 | - | 550,000 | 1,233,778 |
| 15224 | MC | Other | 3,152,697 | - | 600,000 | 2,552,697 |
| SUBTOTAL MOORPARK | | | 9,109,448 | - | 2,700,100 | 6,409,348 |
| 25220 | OC | Sch Maint & Capital Furniture | 1,469,142 | - | 410,848 | 1,058,294 |
| 25221 | OC | Library Materials & Databases | 253,224 | - | 82,500 | 170,724 |
| 25222 | OC | Inst & Non Inst Equip | 151,295 | - | 124,850 | 26,445 |
| 25223 | OC | Tech Hardware & Software | 653,709 | - | 289,298 | 364,411 |
| 25224 | OC | Other | 326,921 | - | 50,000 | 276,921 |
| SUBTOTAL OXNARD | | | 2,854,291 | - | 957,496 | 1,896,795 |
| 35220 | VC | Sch Maint & Capital Furniture | 394,540 | - | 350,000 | 44,540 |
| 35221 | VC | Library Materials & Databases | 83,875 | - | 60,000 | 23,875 |
| 35222 | VC | Inst & Non Inst Equip | 537,477 | - | 537,477 | - |
| 35223 | VC | Tech Hardware & Software | 334,325 | - | 330,000 | 4,325 |
| 35224 | VC | Other | 161,447 | - | 60,000 | 101,447 |
| SUBTOTAL VENTURA | | | 1,511,664 | - | 1,337,477 | 174,187 |
| 75224 | DAC | Other | 609,154 | - | 50,000 | 559,154 |
| SUBTOTAL DAC | | | 609,154 | - | 50,000 | 559,154 |
| TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE | | | 14,084,557 | 1,225,000 | 5,045,073 | 10,264,484 |

[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
2022-2023 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

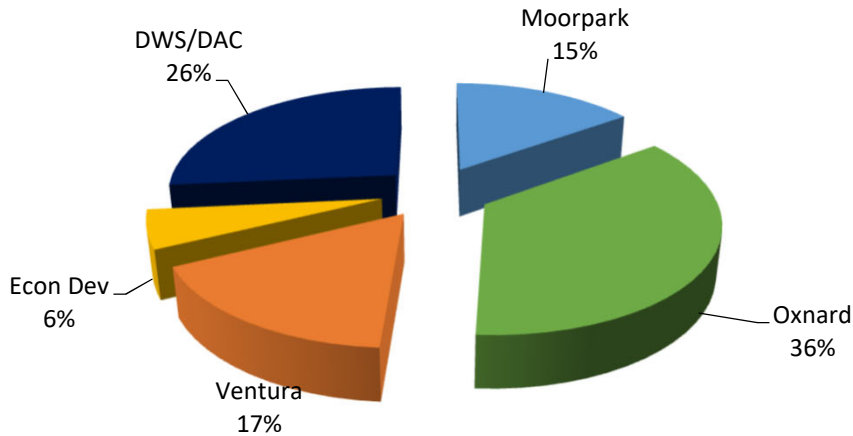
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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
 2022-2023 TENTATIVE BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

| | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
|----------------------------------|-------------------------------|--------------------------------|
| 8000 REVENUES | <u>2,960,915</u> | <u>2,417,184</u> |
| 1000 ACADEMIC SALARIES | 115,000 | 523,831 |
| 2000 CLASSIFIED & OTHER SALARIES | 1,371,423 | 1,328,665 |
| 3000 EMPLOYEE BENEFITS | <u>632,403</u> | <u>838,405</u> |
| SALARY & BENEFIT SUBTOTAL | 2,118,826 | 2,690,901 |
| 4000 SUPPLIES & MATERIALS | 547,235 | 408,996 |
| 5000 OTHER OPERATING EXP | 1,804,300 | 1,642,207 |
| 6000 CAPITAL OUTLAY | 1,946,040 | 112,988 |
| 7000 OTHER OUTGO | <u>1,305,413</u> | <u>1,318,125</u> |
| TOTAL EXPENDITURES | <u>7,721,814</u> | <u>6,173,217</u> |
| Net Change Fund Balance | | (3,756,033) |
| Beginning Fund Balance | | 18,205,190 |
| Ending Fund Balance | | 14,449,157 |

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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 | 3,243 | - | 3,243 | - |
| 10100 | MC | Commercial Photography | 260 | - | 260 | - |
| 10162 | MC | Speech, Debate | 1,048 | - | 1,048 | - |
| 12601 | MC | Basic Needs Center | 23,504 | - | 23,504 | - |
| 12909 | MC | Zoo Operations | 157,047 | - | 157,047 | - |
| 12910 | MC | MC Rising Scholars | 13,087 | - | 13,087 | - |
| 12911 | MC | Photovoltaic & Renewable Energy Tec | 4,939 | - | 4,939 | - |
| 14225 | MC | MC Performing Arts Center | 7,278 | - | 7,278 | - |
| 14245 | MC | Box Office Holdings | 9,943 | - | 200 | 9,743 |
| 14304 | MC | MC Nursing Donation Trust | 500 | - | 500 | - |
| 15002 | MC | Civic Center | 103,951 | 15,000 | 74,256 | 44,695 |
| 15004 | MC | Indirect Cost Recovery | 662,669 | 8,000 | 112,369 | 558,300 |
| 15024 | MC | Proctoring/Testing Fees | 22,631 | - | 15,000 | 7,631 |
| 15026 | MC | Bookstore Lease | 5,151,498 | 308,933 | 57,000 | 5,403,431 |
| 15032 | MC | MC Emergency Activities | 286,207 | - | 286,207 | - |
| 15104 | MC | Volleyball | 215 | - | 215 | - |
| 15105 | MC | Wrestling | 23 | - | 23 | - |
| 15110 | MC | Baseball Camp | 5 | - | 5 | - |
| 1512x | MC | Community Services | 11,742 | - | 11,742 | - |
| 15200 | MC | International Students | 121,554 | 123,766 | 166,517 | 78,803 |
| | | SUBTOTAL MOORPARK PROGRAMS | 6,581,344 | 455,699 | 934,440 | 6,102,603 |
| 22072 | OC | PACE/ESL Expansion | - | 500,000 | 500,000 | - |
| 22073 | OC | Foundation Support | 9,651 | 21,459 | 31,110 | - |
| 22147 | OC | CSSC County Lease | 608,080 | - | 38,000 | 570,080 |
| 24461 | OC | Auto Body | 1,872 | 200 | 1,200 | 872 |
| 24510 | OC | Dental Hygiene | 169,140 | 52,000 | 63,908 | 157,232 |
| 24560 | OC | Dental Hygiene Endow/Donations | 2,000 | - | - | 2,000 |
| 24565 | OC | EMT Skills Testing | 13,766 | 13,250 | 13,235 | 13,781 |
| 24567 | OC | State Fire Training | 17,863 | 75,000 | 57,380 | 35,483 |
| 25002 | OC | Civic Center | 754,044 | 150,000 | 343,507 | 560,537 |
| 25004 | OC | Indirect Cost Recovery | 1,333,333 | 100,000 | 741,249 | 692,084 |
| 25010 | OC | Leases | 331,877 | 62,061 | 7,580 | 386,358 |
| 25023 | OC | College Improvement Fund | 39,121 | - | 6,000 | 33,121 |
| 25024 | OC | Proctoring/Testing Fees | 7,069 | 2,000 | 500 | 8,569 |
| 25026 | OC | Bookstore Lease | 350,532 | 96,000 | 121,237 | 325,295 |
| 25027 | OC | All College Day | 2,835 | - | 2,835 | - |
| 25031 | OC | Contingency | 94,657 | - | 6,165 | 88,492 |
| 25032 | OC | OC Emergency Activities | 268,051 | - | 268,051 | - |
| 25200 | OC | International Students | 40,743 | - | 2,307 | 38,436 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

| ORG. # | LOC | PROGRAM | BALANCE FORWARD | REVENUE | EXPENSE | ENDING BALANCE |
|----------------------------------------------------|-----|----------------------------------------|-------------------|------------------|------------------|-------------------|
| 25201 | OC | CC Foundation Smog Ref & Tech | 4,110 | 12,000 | 12,000 | 4,110 |
| SUBTOTAL OXNARD PROGRAMS | | | 4,048,744 | 1,083,970 | 2,216,264 | 2,916,450 |
| 32065 | VC | Academic Senate | 260 | - | 260 | - |
| 35002 | VC | Civic Center | 509,698 | 175,000 | 256,840 | 427,858 |
| 35004 | VC | Indirect Cost Recovery | 721,908 | 70,000 | 104,500 | 687,408 |
| 35009 | VC | El Camino High School Lease | 47,354 | 23,000 | 22,000 | 48,354 |
| 3501x | VC | Leases | 89,237 | 100,000 | 113,185 | 76,052 |
| 35024 | VC | Testing Fees | 16,562 | 1,500 | 10,000 | 8,062 |
| 35026 | VC | Bookstore Lease | 942,435 | 100,000 | 237,500 | 804,935 |
| 35032 | VC | VC Emergency Activities | 155,084 | - | 155,084 | - |
| 35200 | VC | International Students | 274,853 | 73,995 | 134,565 | 214,283 |
| SUBTOTAL VENTURA PROGRAMS | | | 2,757,391 | 543,495 | 1,033,934 | 2,266,952 |
| 53001 | EWD | District Economic Development Office | 351,674 | - | 351,674 | - |
| SUBTOTAL ECON DEV PROGRAMS | | | 351,674 | - | 351,674 | - |
| 72067 | DAC | District Office Building | 594,825 | 274,000 | 269,591 | 599,234 |
| 75004 | DAC | Indirect Cost Recovery | 579,820 | 10,000 | 110,000 | 479,820 |
| SUBTOTAL DAC PROGRAMS | | | 1,174,645 | 284,000 | 379,591 | 1,079,054 |
| 81009 | DWS | Financial Aid Administrative Allowance | - | 20 | 20 | - |
| 82119 | DWS | Management Consulting | 106,831 | - | 50,000 | 56,831 |
| 82123 | DWS | Remote Registration | 32,594 | - | 32,594 | - |
| 82130 | DWS | Emergency Preparedness | 1,732,092 | - | 85,000 | 1,647,092 |
| 82132 | DWS | Safety Progs, Training, Imple. | 54,560 | - | 25,000 | 29,560 |
| 82139 | DWS | Student Print Services | 224,615 | 50,000 | 24,000 | 250,615 |
| 82166 | DWS | Board Room Broadcasting | 44,858 | - | 44,858 | - |
| 82186 | DWS | Energy Efficiency | 44,250 | - | 44,250 | - |
| 85032 | DWS | D/W Emergency Activities | 553,177 | - | 553,177 | - |
| 87313 | DWS | D/W Marketing Campaign | 148,415 | - | 148,415 | - |
| 87314 | DWS | Compressed Calendar Implementation | 350,000 | - | 250,000 | 100,000 |
| SUBTOTAL DISTRICTWIDE PROGRAMS | | | 3,291,392 | 50,020 | 1,257,314 | 2,084,098 |
| TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED | | | 18,205,190 | 2,417,184 | 6,173,217 | 14,449,157 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

GENERAL FUND – RESTRICTED (FUND 12X)

Fund 12x – Restricted General Fund

The restricted general fund accounts for revenues and expenditures that are used to support educational programs and services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. Restricted monies are generally from an external source that requires the funds be used for specific purposes. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in grant agreements and are subject to audit by grantor agencies. Fund 12x is reported to the State as a component of the Total General Fund. Major programs accounted for in various sub-funds of Fund 12x include state categorical programs such as Student Equity & Achievement, SWP (Strong Workforce Program), EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CaWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title III and Title V (HSI, STEM) federal grants.

Each categorical program must balance its expenditures with expected revenues. The FY 2022-23 Tentative Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year’s Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs have been accorded in past years, given that the definitive allocations for most student services programs are finalized only after the Governor signs the state budget and the State Chancellor’s Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. Budget adjustments for categorical programs are made once funds are allocated to the District. These budgets are updated throughout the year, as entitlements and apportionments are revised and approved by the granting agencies. Notably, 100% of carryforward funds are budgeted in the Tentative and Adopted Budgets.

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

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

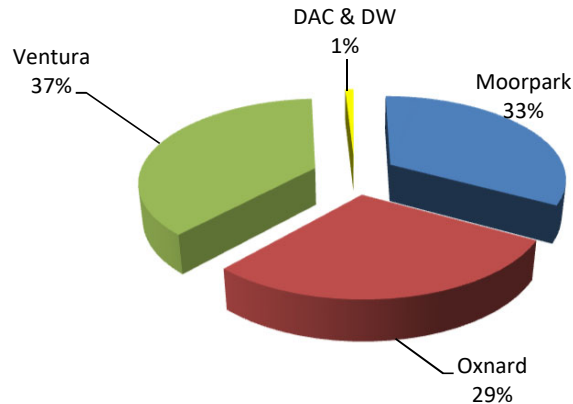
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET |
|----------------------------------|-------------------------------|------------------------------|--------------------------------|
| 8000 REVENUES | <u>80,726,092</u> | <u>119,474,670</u> | <u>88,405,516</u> |
| 1000 ACADEMIC SALARIES | 11,020,955 | 15,507,020 | 12,113,449 |
| 2000 CLASSIFIED & OTHER SALARIES | 19,705,987 | 24,402,157 | 20,087,615 |
| 3000 EMPLOYEE BENEFITS | <u>10,206,498</u> | <u>12,863,561</u> | <u>11,424,069</u> |
| SALARY & BENEFIT SUBTOTAL | 40,933,440 | 52,772,738 | 43,625,133 |
| 4000 SUPPLIES & MATERIALS | 11,774,925 | 18,615,460 | 11,145,953 |
| 5000 OTHER OPERATING EXP | 12,814,965 | 18,328,657 | 10,736,460 |
| 6000 CAPITAL OUTLAY | 4,404,404 | 13,006,517 | 11,736,968 |
| 7000 OTHER OUTGO | <u>13,810,112</u> | <u>19,765,013</u> | <u>13,903,122</u> |
| TOTAL EXPENDITURES | <u>83,737,847</u> | <u>122,488,385</u> | <u>91,147,635</u> |
| Net Change Fund Balance | | | (2,742,119) |
| Beginning Fund Balance | | | 5,133,919 |
| Ending Fund Balance | | | 2,391,800 |

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

| SUB-FUND | DESCRIPTION | MOORPARK | OXNARD | VENTURA | DAC & DWS | TOTAL |
|-------------------------------|----------------------------|------------|------------|------------|-----------|------------|
| 121 | STATE CATEGORICAL PROGRAMS | 13,038,563 | 10,753,678 | 14,683,601 | 210,599 | 38,686,440 |
| 125 | OTHER STATE GRANTS | 4,372,599 | 3,322,085 | 4,314,610 | 478,489 | 12,487,783 |
| 126 | FEDERAL GRANTS | 7,802,025 | 11,403,110 | 12,396,633 | - | 31,601,768 |
| 128x | RESTRICTED LOTTERY & IELM | 4,556,868 | 471,000 | 2,364,514 | - | 7,392,382 |
| 129 | OTHER RESTRICTED FUNDS | 269,152 | 261,798 | 305,032 | 143,280 | 979,261 |
| TOTAL GENERAL FUND RESTRICTED | | 30,039,207 | 26,211,669 | 34,064,390 | 832,368 | 91,147,635 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

| ORG # | PROGRAM NAME | MOORPARK | OXNARD | VENTURA | DAC & DWS | TOTAL |
|-------------------------------|-----------------------------------------------|------------|------------|------------|-----------|------------|
| x6001 | CARE 2021-22* | 11,752 | 15,000 | 16,172 | - | 42,924 |
| x6801 | CARE 2022-23 | 66,294 | 248,865 | 104,989 | - | 420,148 |
| x6002 | DSPS 2021-22* | 187,339 | 193,834 | 162,101 | - | 543,274 |
| x6802 | DSPS 2022-23 | 1,244,244 | 792,424 | 1,302,996 | - | 3,339,664 |
| x6003 | EOPS 2021-22* | 236,952 | 40,000 | 30,058 | - | 307,010 |
| x6803 | EOPS 2022-23 | 747,209 | 1,159,155 | 1,071,065 | - | 2,977,429 |
| x6009 | Prior Year(s) DSPS* | 82,813 | 475 | 104,129 | - | 187,417 |
| x6038 | TANF | 35,228 | 43,308 | 48,566 | - | 127,102 |
| x6111 | Student Financial Aid Administration 2021-22* | - | 23,442 | 17,437 | - | 40,878 |
| x6211 | Student Financial Aid Administration 2022-23 | 355,457 | 362,306 | 452,165 | - | 1,169,928 |
| x6517 | Student Equity & Achievement 2021-22* | 478,400 | 1,169,749 | 1,700,000 | - | 3,348,149 |
| x6518 | Student Equity & Achievement 2022-23 | 3,384,195 | 2,400,160 | 3,308,055 | - | 9,092,410 |
| x6610 | Guided Pathways 2017-18* | 3,804 | - | - | - | 3,804 |
| x6611 | Guided Pathways 2018-19* | 313 | - | - | - | 313 |
| x6612 | Guided Pathways 2019-20* | 147,866 | 54,459 | 19,000 | - | 221,326 |
| x6613 | Guided Pathways 2020-21* | 48,586 | 57,975 | - | - | 106,562 |
| x6614 | Guided Pathways 2021-22* | 376 | 79,798 | 95,561 | - | 175,735 |
| x7010 | Perkins IV Title I Part C | 354,405 | 179,109 | 357,637 | - | 891,151 |
| x7041 | CalWORKS 2021-22* | - | 31,000 | 128,401 | - | 159,401 |
| x7343 | CalWORKS 2022-23 | 183,113 | 272,881 | 274,656 | - | 730,650 |
| x7505 | Strong Workforce Local 2020-21* | 88,997 | 129,784 | 721,185 | - | 939,966 |
| x7506 | Strong Workforce Local 2021-22* | 1,320,650 | 786,599 | 1,369,896 | - | 3,477,146 |
| x7501 | Strong Workforce Local 2022-23 | 1,282,411 | 666,509 | 1,152,281 | - | 3,101,201 |
| x7605 | Strong Workforce Regional 2020-21* | 467,718 | 244,464 | 223,687 | - | 935,869 |
| x7606 | Strong Workforce Regional 2021-22* | 989,161 | 624,282 | 690,793 | 109,146 | 2,413,382 |
| x8124 | Veteran Resource Center 2020-21* | - | 34,037 | 9,011 | - | 43,049 |
| x8127 | Veteran Resource Center 2021-22* | 50,792 | 67,538 | 70,441 | - | 188,771 |
| x8121 | Veteran Resource Center 2022-23 | 66,743 | 64,161 | 92,569 | - | 223,473 |
| x8431 | Dreamer Resource 2021-22* | 108,758 | 73,608 | 99,128 | - | 281,494 |
| x8432 | Dreamer Resource 2022-23 | 103,320 | 71,219 | 94,172 | - | 268,711 |
| x8440 | Basic Needs Center 2021-22* | 243,922 | 218,365 | 250,588 | - | 712,875 |
| x8441 | Basic Needs Center 2022-23 | 231,726 | 207,447 | 238,059 | - | 677,232 |
| x8450 | Mental Health Services Support 2021-22* | 226,502 | 203,774 | 224,626 | - | 654,902 |
| x8451 | Mental Health Services Support 2022-23 | 215,177 | 193,585 | 213,395 | - | 622,157 |
| x8716 | Financial Aid Technology 2021-22* | 38,122 | 15,222 | 5,995 | - | 59,339 |
| x8717 | Financial Aid Technology 2022-23 | 36,216 | 29,142 | 34,787 | - | 100,145 |
| 86130 | Staff Diversity 2019-20* | - | - | - | 1,453 | 1,453 |
| 86131 | Staff Diversity 2020-21* | - | - | - | 50,000 | 50,000 |
| 86131 | Staff Diversity 2021-22 | - | - | - | 50,000 | 50,000 |
| TOTAL STATE CATEGORICAL FUNDS | | 13,038,563 | 10,753,678 | 14,683,601 | 210,599 | 38,686,440 |

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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* | 22,021 | 15,410 | 25,176 | 8,606 | 71,214 |
| x6073 | CA College Promise 2021-22* | 185,040 | 171,971 | 119,099 | - | 476,110 |
| x6074 | CA College Promise 2022-23 | 1,520,000 | 356,768 | 756,389 | - | 2,633,157 |
| x6323 | Student Success Completion Grant 2021-22* | - | 400,000 | 200,000 | - | 600,000 |
| x6324 | Student Success Completion Grant 2022-23 | 1,329,384 | 1,770,514 | 1,854,685 | - | 4,954,583 |
| x7054 | Foster and Kinship Care Education 2021-22* | - | 10,000 | 3,075 | - | 13,075 |
| x7055 | Foster and Kinship Care Education 2022-23 | - | 63,861 | 83,059 | - | 146,920 |
| x7565 | Nursing Program Support Grant 2022-23 | 194,563 | - | 176,406 | - | 370,968 |
| x772x | Institutional Effectiveness Partnership Initiative* | 119,494 | 45,336 | - | - | 164,830 |
| x8132 | Mental Health Support* | 32,050 | - | 80,422 | - | 112,472 |
| x8133 | CalFresh Outreach* | 4,513 | - | 11,434 | - | 15,947 |
| x8134 | Retention & Enrollment Outreach 2020-21* | - | 65,351 | 128,350 | - | 193,701 |
| x8135 | Retention & Enrollment Outreach 2021-22* | 846,363 | 391,478 | 714,215 | - | 1,952,056 |
| x8146 | Veterans Resource Center Grant* | 5,723 | 31,395 | 50,232 | - | 87,350 |
| 16120 | TAP - Center of Excellence* | 113,447 | - | - | - | 113,447 |
| 37196 | MESA 2020-21* | - | - | 10,334 | - | 10,334 |
| 37197 | MESA 2021-22* | - | - | 101,735 | - | 101,735 |
| 53056 | CA Apprenticeship Initiative New & Innovative* | - | - | - | 124,250 | 124,250 |
| 53057 | CA Apprenticeship Initiative N&I Ag & Rural* | - | - | - | 130,809 | 130,809 |
| 53100 | Regional Collaboration and Coordination | - | - | - | 214,824 | 214,824 |
| TOTAL OTHER STATE GRANTS | | 4,372,599 | 3,322,085 | 4,314,610 | 478,489 | 12,487,783 |

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

| ORG # | PROGRAM NAME | MOORPARK | OXNARD | VENTURA | DAC & DWS | TOTAL |
|-----------------------------|-------------------------------------------|------------------|-------------------|-------------------|-----------|-------------------|
| x7055 | Foster and Kinship Care Education 2022-23 | - | 41,128 | 53,494 | - | 94,622 |
| x7421 | CCAMPIS - Year 1* | 111,759 | 98,748 | - | - | 210,507 |
| x7422 | CCAMPIS - Year 2 | 114,009 | 115,884* | 106,436* | - | 336,329 |
| x7423 | CCAMPIS - Year 3 | - | 115,885 | 128,334* | - | 244,219 |
| x7424 | CCAMPIS - Year 4 | - | - | 130,395 | - | 130,395 |
| x7900 | HEERF Institutional Portion* | 3,765,142 | 5,000,000 | 8,717,288 | - | 17,482,430 |
| x7901 | HEERF HSI Portion* | 1,433,576 | 1,077,000 | 1,414,170 | - | 3,924,746 |
| 17730 | Proj. Chess - Title V with CLU - Year 1* | 84,089 | - | - | - | 84,089 |
| 17731 | Proj. Chess - Title V with CLU - Year 2* | 171,997 | - | - | - | 171,997 |
| 17732 | Proj. Chess - Title V with CLU - Year 3* | 11,667 | - | - | - | 11,667 |
| 17734 | Proj. Chess - Title V with CLU - Year 5 | 313,025 | - | - | - | 313,025 |
| 17740 | Proj. Impacto - Year 1* | 179,886 | - | - | - | 179,886 |
| 17741 | Proj. Impacto - Year 2* | 547,258 | - | - | - | 547,258 |
| 17742 | Proj. Impacto - Year 3 | 582,512 | - | - | - | 582,512 |
| 17750 | Dev. College to Career Pathways Year 1* | 237,104 | - | - | - | 237,104 |
| 17751 | Dev. College to Career Pathways Year 2 | 250,000 | - | - | - | 250,000 |
| 27145 | Proj. Accesso - Title V - Year 1* | - | 158,081 | - | - | 158,081 |
| 27146 | Proj. Accesso - Title V - Year 2* | - | 34,363 | - | - | 34,363 |
| 27147 | Proj. Accesso - Title V - Year 3* | - | 206,426 | - | - | 206,426 |
| 27148 | Proj. Accesso - Title V - Year 4 | - | 599,999 | - | - | 599,999 |
| 27161 | Guided Pathways Year 1* | - | 991,292 | - | - | 991,292 |
| 27162 | Guided Pathways Year 2 | - | 972,201 | - | - | 972,201 |
| 27175 | Trio Student Support - Year 1* | - | 59,599 | - | - | 59,599 |
| 27176 | Trio Student Support - Year 2* | - | 64,809 | - | - | 64,809 |
| 27177 | Trio Student Support - Year 3 | - | 261,888 | - | - | 261,888 |
| 27186 | Proj. Acabado - Title III - Year 2* | - | 3,905 | - | - | 3,905 |
| 27187 | Proj. Acabado - Title III - Year 3* | - | 10,968 | - | - | 10,968 |
| 27188 | Proj. Acabado - Title III - Year 4* | - | 176,272 | - | - | 176,272 |
| 27189 | Proj. Acabado - Title III - Year 5* | - | 50,642 | - | - | 50,642 |
| 28113 | Upward Bound Year 3* | - | 29,665 | - | - | 29,665 |
| 28114 | Upward Bound Year 4* | - | 67,872 | - | - | 67,872 |
| 28115 | Upward Bound Year 5* | - | 131,471 | - | - | 131,471 |
| 28151 | Proyecto Exito Year 1* | - | 176,333 | - | - | 176,333 |
| 28152 | Proyecto Exito Year 2* | - | 358,680 | - | - | 358,680 |
| 28153 | Proyecto Exito Year 3 | - | 600,000 | - | - | 600,000 |
| 37431 | Pipeline for Diverse Nutrition Year 1* | - | - | 23,971 | - | 23,971 |
| 37432 | Pipeline for Diverse Nutrition Year 2 | - | - | 37,500 | - | 37,500 |
| 37441 | SAIL Year 1* | - | - | 701,152 | - | 701,152 |
| 37442 | SAIL Year 2 | - | - | 1,000,000 | - | 1,000,000 |
| 37451 | LSAMP Year 1* | - | - | 32,350 | - | 32,350 |
| 37452 | LSAMP Year 2 | - | - | 51,544 | - | 51,544 |
| TOTAL FEDERAL GRANTS | | 7,802,025 | 11,403,110 | 12,396,633 | - | 31,601,768 |

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

| ORG # | PROGRAM NAME | 12801 | 12802 | 12803 | DAC & DWS | TOTAL |
|--------------------------|-----------------------------------|-----------|---------|-----------|-----------|-----------|
| | | MOORPARK | OXNARD | VENTURA | | |
| VAR | Restricted Lottery (Carryforward) | 1,848,191 | 271,000 | 1,892,317 | - | 4,011,508 |
| VAR | Restricted Lottery 22-23 | - | - | 472,197 | - | 472,197 |
| TOTAL RESTRICTED LOTTERY | | 1,848,191 | 271,000 | 2,364,514 | - | 4,483,705 |

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

| ORG # | PROGRAM NAME | 12878 | 12879 | 12880 | DAC & DWS | TOTAL |
|------------|---------------------|-----------|---------|---------|-----------|-----------|
| | | MOORPARK | OXNARD | VENTURA | | |
| VAR | IELM (Carryforward) | 2,708,677 | 200,000 | - | - | 2,908,677 |
| TOTAL IELM | | 2,708,677 | 200,000 | - | - | 2,908,677 |

FUND 129 OTHER RESTRICTED FUNDS

| ORG # | PROGRAM NAME | MOORPARK | OXNARD | VENTURA | DAC & DWS | TOTAL |
|------------------------------|----------------------------------------|----------|---------|---------|-----------|---------|
| x6005 | Veterans Administration Reporting | 13,420 | 10,725 | 20,133 | - | 44,277 |
| x6006 | Work Study | 235,732 | 248,573 | 284,899 | - | 769,204 |
| 17980 | Cyber Skills for All | 20,000 | - | - | - | 20,000 |
| 28160 | Tax Credit Outreach | - | 2,500 | - | - | 2,500 |
| 81009 | Financial Aid Administrative Allowance | - | - | - | 143,280 | 143,280 |
| TOTAL OTHER RESTRICTED FUNDS | | 269,152 | 261,798 | 305,032 | 143,280 | 979,261 |

2022-2023 TENTATIVE BUDGET

PARING SERVICES FUND (FUND 124)

Fund 124 – Parking Services Fund

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

As an incentive for students to return to campus and reengage, the District will not charge parking for the fall 2022 semester. This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The District will continue to not charge for parking through the Fall Semester, however permits will be required beginning in the spring semester. The FY 23 Tentative Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes \$617,400 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: \$1,608,800 of General Fund-Unrestricted (Districtwide Services) and \$1,275,000 of reserves set aside in FY22 to address the anticipated shortfall in FY23.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
PARKING SERVICES FUND
FUND 124

| | CAMPUS POLICE | | PARKING LOTS | | TOTAL | |
|--------------------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
| | 2021-22 ADJUSTED BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADJUSTED BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADJUSTED BUDGET | 2022-23 TENTATIVE BUDGET |
| BEGINNING BALANCE | 91,318 | 1,306,423 | 314,033 | 104,033 | 405,351 | 1,410,456 |
| REVENUES | | | | | | |
| Parking Fees - Permits | 0 | 146,300 | - | 48,000 | - | 194,300 |
| Parking Fees - Permits CCPG | 0 | 99,000 | - | - | - | 99,000 |
| Parking Fees - Daily/Coin | 0 | 168,200 | - | - | - | 168,200 |
| Parking and Traffic Fines | 25,000 | 53,900 | - | - | 25,000 | 53,900 |
| Other Local Revenues/Fees | 160,000 | 150,000 | - | - | 160,000 | 150,000 |
| Interfund Transfer In from Subfund 111 [a] | 2,380,000 | 1,608,800 | - | - | 2,380,000 | 1,608,800 |
| Interfund Transfer In from Subfund 126 [b] | 1,726,000 | - | - | - | 1,726,000 | - |
| Intrafund Transfer [c] | 210,000 | - | - | - | 210,000 | - |
| TOTAL REVENUES | 4,501,000 | 2,226,200 | 0 | 48,000 | 4,501,000 | 2,274,200 |
| RESOURCES AVAILABLE | 4,592,318 | 3,532,623 | 314,033 | 152,033 | 4,906,351 | 3,684,656 |
| EXPENDITURES | | | | | | |
| Classified & Other Salaries | 1,803,249 | 1,915,354 | - | - | 1,803,249 | 1,915,354 |
| Employee Benefits | 942,501 | 1,173,808 | - | - | 942,501 | 1,173,808 |
| Supplies and Materials | 61,000 | 45,000 | - | - | 61,000 | 45,000 |
| Operating Expenditures | 299,145 | 314,510 | - | - | 299,145 | 314,510 |
| Capital Outlay | 180,000 | 70,000 | - | - | 180,000 | 70,000 |
| Other Outgo [c] | - | - | 210,000 | - | 210,000 | - |
| TOTAL EXPENDITURES | 3,285,895 | 3,518,672 | 210,000 | 0 | 3,495,895 | 3,518,672 |
| BUDGETED ENDING BALANCE | 1,306,423 | 13,951 | 104,033 | 152,033 | 1,410,456 | 165,984.00 |

[a] - Transfer from Districtwide Services.

[b] - Transfer from Federal COVID Relief Funding to cover lost revenues related to COVID-19

[c] - FY22 Transfer from Parking Lots to Campus Police to cover operational deficit and the purchase of new vehicles.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

HEALTH SERVICES FUND (FUND 13X)

Fund 13x – Health Services Fund

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The student health fee assessment for the fall and spring semesters is \$21 and \$18 for summer. The 2012-13 State budget provided Districts with the option to receive a block grant of \$28 per funded FTES as a replacement for the cumbersome filing of mandated claim reimbursements for various State mandates, including those associated with Student Health Centers. Since that time, the Student Health Centers have annually received a proportional share of the block grant. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

| | MOORPARK | | OXNARD | | VENTURA | | TOTAL | |
|----------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
| | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
| BEGINNING FUND BALANCE | 2,276,492 | 2,342,562 | 1,004,128 | 1,020,674 | 672,115 | 391,670 | 3,952,735 | 3,820,010 |
| REVENUES | | | | | | | | |
| State Mandated Costs-Block Grant | 102,000 | 102,000 | 45,000 | 45,000 | 90,000 | 45,000 | 237,000 | 192,000 |
| Other State Revenues | - | 10,000 | - | - | - | - | - | - |
| Student Health Fees | 700,000 | 645,724 | 316,000 | 316,000 | 500,000 | 480,000 | 1,516,000 | 1,441,724 |
| Other Student Charges | 43,000 | 43,000 | 15,000 | 15,000 | 6,000 | 20,000 | 64,000 | 78,000 |
| Other Income | 52,300 | 3,300 | 13,000 | 13,000 | 1,000 | 4,000 | 66,300 | 20,300 |
| TOTAL REVENUES | 897,300 | 804,024 | 389,000 | 389,000 | 597,000 | 549,000 | 1,883,300 | 1,732,024 |
| EXPENDITURES | | | | | | | | |
| Academic Salaries | 146,110 | 126,766 | 22,472 | 115,319 | 108,148 | 116,611 | 276,730 | 358,696 |
| Classified & Other Salaries | 359,685 | 316,439 | 95,677 | 113,674 | 256,643 | 336,616 | 712,005 | 766,729 |
| Employee Benefits | 150,919 | 203,969 | 41,905 | 108,047 | 259,426 | 307,297 | 452,250 | 619,313 |
| Supplies & Materials | 47,250 | 42,250 | 132,100 | 38,500 | 29,000 | 25,500 | 208,350 | 106,250 |
| Operating Expenses | 124,266 | 114,100 | 80,300 | 58,800 | 159,124 | 140,016 | 363,690 | 312,916 |
| Capital Outlay | 3,000 | - | - | - | - | - | 3,000 | - |
| Transfers | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 831,230 | 803,524 | 372,454 | 434,340 | 812,341 | 926,040 | 2,016,025 | 2,163,904 |
| OPERATING SURPLUS(DEFICIT) | 66,070 | 500 | 16,546 | (45,340) | (215,341) | (377,040) | (132,725) | (431,880) |
| ENDING FUND BALANCE | 2,342,562 | 2,343,062 | 1,020,674 | 975,334 | 456,774 | 14,630 | 3,820,010 | 3,388,130 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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
 2022-2023 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET
 FUND 322

| | OXNARD | |
|-----------------------------------|-------------------------------|--------------------------------|
| | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
| BEGINNING BALANCE | 385,502 | 385,653 |
| REVENUES | | |
| Food Sales | 116,304 | 116,304 |
| Catering Sales | 15,000 | 15,000 |
| Interfund Transfer In | - | - |
| TOTAL REVENUES | 131,304 | 131,304 |
| EXPENDITURES | | |
| Classified Salaries | - | - |
| Employee Benefits | - | - |
| Students | 10,170 | 10,170 |
| Supplies and Materials | 1,800 | 1,800 |
| Operating Expenditures | 19,183 | 19,183 |
| TOTAL EXPENDITURES | 31,153 | 31,153 |
| OPERATING INCOME (LOSS) | 100,151 | 100,151 |
| NON OPERATING REVENUES (EXPENSES) | | |
| Capital Outlay | - | - |
| Transfers In / (Out) | (100,000) | (100,000) |
| TOTAL NON OPERATING REV / (EXP) | (100,000) | (100,000) |
| NET CHANGE IN FUND BALANCE | 151 | 151 |
| ENDING FUND BALANCE | 385,653 | 385,804 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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
 2022-2023 TENTATIVE BUDGET
 CHILD DEVELOPMENT CENTER
 FUNDS 33X

| | MOORPARK | | OXNARD | | VENTURA | | TOTAL | |
|---------------------------------------|-----------------|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| | 2021-22 | 2022-23 | 2021-22 | 2022-23 | 2021-22 | 2022-23 | 2021-22 | 2022-23 |
| | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET |
| BEGINNING FUND BALANCE | 349,472 | 287,740 | 35,104 | 35,104 | 361,246 | 235,310 | 745,822 | 558,154 |
| REVENUES | | | | | | | | |
| Child Care Tax Bailout Apportionment | 32,000 | 24,000 | 33,000 | 33,000 | 34,000 | 34,000 | 99,000 | 91,000 |
| Child Care Fees | 386,821 | 386,716 | 134,000 | 134,000 | 180,000 | 180,000 | 700,821 | 700,716 |
| Child Care Fees-paid by grants/aid | - | - | - | - | - | - | - | - |
| Child Care Fees-paid by others | - | - | 190,000 | 250,000 | 45,000 | 10,000 | 235,000 | 260,000 |
| Other Revenue | - | - | - | - | - | - | - | - |
| TOTAL REVENUES | 418,821 | 410,716 | 357,000 | 417,000 | 259,000 | 224,000 | 1,034,821 | 1,051,716 |
| EXPENDITURES | | | | | | | | |
| Classified & Other Salaries | 291,517 | 249,443 | 313,353 | 538,958 | 290,784 | 292,069 | 895,654 | 1,080,470 |
| Employee Benefits | 160,486 | 144,484 | 140,954 | 337,213 | 136,042 | 105,089 | 437,482 | 586,786 |
| Supplies & Materials | 14,000 | 5,500 | 8,150 | 8,150 | 10,000 | 10,000 | 32,150 | 23,650 |
| Operating Expenses | 14,550 | 11,289 | 6,500 | 6,500 | 5,110 | 5,650 | 26,160 | 23,439 |
| TOTAL EXPENDITURES | 480,553 | 410,716 | 468,957 | 890,821 | 441,936 | 412,808 | 1,391,446 | 1,714,345 |
| OPERATING INCOME (LOSS) | (61,732) | - | (111,957) | (473,821) | (182,936) | (188,808) | (356,625) | (662,629) |
| NON OPERATING REVENUES (EXPENSES) | | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Transfers In / (Out) | - | - | 111,957 | 473,821 | 57,000 | 57,000 | 168,957 | 530,821 |
| TOTAL NON OPERATING REV/ (EXP) | - | - | 111,957 | 473,821 | 57,000 | 57,000 | 168,957 | 530,821 |
| NET CHANGE IN BALANCE | (61,732) | - | - | - | (125,936) | (131,808) | (187,668) | (131,808) |
| ENDING FUND BALANCE | 287,740 | 287,740 | 35,104 | 35,104 | 235,310 | 103,502 | 558,154 | 426,346 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

SPECIAL REVENUE FUND (FUND 391)

EXOTIC ANIMAL TRAINING MANAGEMENT (EATM) ZOO OPERATIONS

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

Fund 391 - Exotic Animal Training Management (EATM) Zoo Operations

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet of the EATM program. This operation had previously been accounted for as a part of Fund 114.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 EXOTIC ANIMAL TRAINING & MANAGEMENT (EATM)
 INSTRUCTIONAL LAB OUTLET
 FUND 391

| | MOORPARK | |
|-----------------------------------|---------------------------------|--------------------------------|
| | 2021-22 ADOPTION BUDGET * | 2022-23 TENTATIVE BUDGET |
| BEGINNING BALANCE | - | - |
| REVENUES | | |
| Fund Raising | - | 163,543 |
| Private Gifts/Contributions | - | 33,200 |
| Ticket & Event Sales | - | 172,700 |
| Other Local Income | | 3,600 |
| TOTAL REVENUES | - | <u>373,043</u> |
| EXPENDITURES | | |
| Classified Salaries | - | 175,100 |
| Employee Benefits | - | 105,534 |
| Supplies and Materials | - | 17,561 |
| Operating Expenditures | - | 36,640 |
| TOTAL EXPENDITURES | - | <u>334,835</u> |
| OPERATING INCOME (LOSS) | | <u>38,208</u> |
| NON OPERATING REVENUES (EXPENSES) | | |
| Capital Outlay | - | - |
| Transfers In / (Out) | | <u>18,839</u> |
| TOTAL NON OPERATING REV / (EXP) | - | <u>18,839</u> |
| NET CHANGE IN FUND BALANCE | - | <u>57,047</u> |
| ENDING FUND BALANCE | - | <u>57,047</u> |

* - Accounted for in Fund 114

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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:

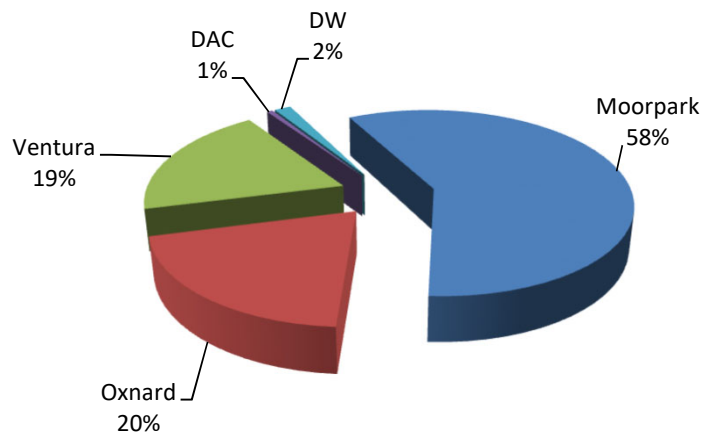
| | |
|------------------|------------------------------------------------------------|
| Sub-fund 412 | State Scheduled Maintenance (restricted) |
| Sub-fund 415 | Redevelopment Agency (restricted) |
| Sub-fund 417 | Non-resident Student Capital Outlay Surcharge (restricted) |
| Sub-fund 419 | Locally 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
2022-2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

| | 2021-22 ADOPTION BUDGET | 2021-22 REVISED BUDGET | 2022-23 TENTATIVE BUDGET |
|----------------------------------|-------------------------------|------------------------------|--------------------------------|
| 8000 REVENUES | 14,274,121 | 27,048,232 | 17,741,330 |
| 1000 ACADEMIC SALARIES | - | - | - |
| 2000 CLASSIFIED & OTHER SALARIES | - | - | - |
| 3000 EMPLOYEE BENEFITS | - | - | - |
| SALARY & BENEFIT SUBTOTAL | - | - | - |
| 4000 SUPPLIES & MATERIALS | 913,536 | 1,435,608 | 1,267,956 |
| 5000 OTHER OPERATING EXP | 671,416 | 1,052,927 | 2,691,309 |
| 6000 CAPITAL OUTLAY | 27,174,986 | 38,752,922 | 28,183,726 |
| 7000 OTHER OUTGO | 2,492,001 | 6,986,001 | 2,377,892 |
| TOTAL EXPENDITURES | 31,251,939 | 48,227,458 | 34,520,883 |
| Net Change Fund Balance | | | (16,779,553) |
| Beginning Fund Balance | | | 42,582,019 |
| Ending Fund Balance | | | 25,802,465 |

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

| FUND | DESCRIPTION | MC | OC | VC | DAC | DWS | TOTAL |
|------------------------|-------------------------------------|------------|-----------|-----------|---------|---------|------------|
| 411/412 | State Bond & Scheduled Maintenance | 10,799,950 | 2,630,491 | 4,663,717 | - | - | 18,094,158 |
| 415 | Redevelopment Agency Funds | 1,675,000 | - | 351,234 | - | - | 2,026,234 |
| 417 | Non Res Stdnt Cptl Outlay Surcharge | 125,000 | - | 59,852 | - | - | 184,852 |
| 419 | Locally Funded Projects | 7,274,311 | 4,085,095 | 1,005,163 | 65,203 | 10,000 | 12,439,771 |
| 44x/451 | New Info Tech/Equipment/Refresh | 300,000 | 215,000 | 600,000 | 125,000 | 535,868 | 1,775,868 |
| TOTAL CAPITAL PROJECTS | | 20,174,261 | 6,930,586 | 6,679,966 | 190,203 | 545,868 | 34,520,883 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

| LOC | PROJECT DESCRIPTION | BEGINNING BALANCE | REVENUE | EXPENSES | ENDING BALANCE |
|-----|-----------------------------------------------|----------------------|------------------|-------------------|-------------------|
| MC | Administration Building Reconstruction* | 3,687,650 | 4,113,000 | 7,800,650 | - |
| MC | 14/15 Resurface Running Track | - | 1,748 | 1,748 | - |
| MC | 15/16 Irrigation Control Upg | - | 3,689 | 3,689 | - |
| MC | 15/16 CW H.E. RR Fixture Upg | - | 3,147 | 3,147 | - |
| MC | 15/16 HSS-PA HVAC REPLACEMENT PH 1 | - | 886 | 886 | - |
| MC | 16/17 BLDG 27 PA HVAC R&R PH 2 | - | 30,581 | 30,581 | - |
| MC | 16/17 ADMIN BLDG SECONDARY EFF PH 1 | - | 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 | - |
| MC | 21/22 Fountain Hall Air Handler Repl | - | 650,000 | 650,000 | - |
| MC | 21/22 Physical Science Carpet Repl | - | 250,000 | 250,000 | - |
| MC | 21/22 Campus-wide Automatic Sliding Door Repl | - | 448,000 | 448,000 | - |
| MC | 21/22 Exterior painting of various buildings | - | 438,960 | 438,960 | - |
| MC | 21/22 Performings Arts Speaker Repl | - | 398,940 | 398,940 | - |
| MC | 21/22 Campus Center Plumbing System Repl | - | 465,212 | 465,212 | - |
| | MOORPARK COLLEGE SUBTOTAL | 3,687,650 | 7,112,300 | 10,799,950 | - |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
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 | 13/14 R/R RESTROOMS CW | 15,750 | 15,750 | 31,500 | - |
| OC | 13/14 SIDEWALK R/R CW | 1,930 | 1,930 | 3,860 | - |
| OC | 13/14 GYM EXHAUST FAN REPLACEMNT | 6,000 | 6,000 | 12,000 | - |
| OC | 13/14 REPAIR/REPL SIDEWLK CW PH 1B | 365 | 365 | 731 | - |
| 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 | 15/16 Reroof Bldg #20 Job & Car | - | 32,500 | 32,500 | - |
| OC | 15/16 Repl Roof Bldg#1 No Hall | - | 17,650 | 17,650 | - |
| OC | 15/16 R/R Roof Bldg #10-CDC | - | 90,500 | 90,500 | - |
| OC | 15/16 Refurb Stud Restrnm #24 CSC | - | 21,757 | 21,757 | - |
| OC | 16/17 REPL FLOORING LS2/LS6/LS6A | - | 35,001 | 35,001 | - |
| OC | 16/17 REPL 2 HVAC UNITS MAIN BLDG | - | 38,463 | 38,463 | - |
| OC | 16/17 REPL HVAC SVC STAFF OFF/CLSRM | - | 73,463 | 73,463 | - |
| OC | 16/17 INSTALL A/C CLSRM LS11-LS15 | - | 212,400 | 212,400 | - |
| OC | 16/17 INSTALL HVAC BLDG 4 PH 1 | - | 118,254 | 118,254 | - |
| OC | 15/16 REPL CEILING TILES BLDG 4 | - | 2,637 | 2,637 | - |
| OC | 15/16 REPL FLOORING CAMPUS WIDE | - | 13,348 | 13,348 | - |
| OC | 15/16 EMERGENCY LIGHT BACKUP BATTERIE | - | 6,504 | 6,504 | - |
| OC | 17/18 REPLACE FIRE ALARM BLDG 6 | - | 37,278 | 37,278 | - |
| OC | 17/18 REPLACE IRRIGATION PH 2 CW | - | 11,633 | 11,633 | - |
| OC | 15/16 CONDENSING UNIT REPLACE CW | - | 3,027 | 3,027 | - |
| OC | 18/19 ALLOCATION | - | 62,853 | 62,853 | - |
| OC | 15/16 LS CORRIDOR PAINTING | - | 30,000 | 30,000 | - |
| OC | 15/16 LA-6/LS-8/LS-16 | - | 918 | 918 | - |
| OC | 21/22 Repr/Repl Fire Alarm NH | - | 48,000 | 48,000 | - |
| OC | 21/22 Repr/Repl Fire Alrm OcEd | - | 200,000 | 200,000 | - |
| OC | 21/22 Repr/Repl Fire Alarm LS | - | 200,000 | 200,000 | - |
| OC | 21/22 Repr/Repl Fire Alarm LA | - | 200,000 | 200,000 | - |
| OC | 21/22 Repl Fire Alrm Dialer CW | - | 8,309 | 8,309 | - |
| OC | 21/22 Repl Emrgny Exit Sign p4 | - | 20,000 | 20,000 | - |
| OC | 21/22 Repl Emrgny Exit Sign p3 | - | 20,000 | 20,000 | - |
| OC | 21/22 Elec Trnfrmr Repl PhysEd | - | 48,000 | 48,000 | - |
| OC | 21/22 Elec Trnfrmr Repl OccEd | - | 48,000 | 48,000 | - |
| OC | 21/22 Elec Trnfrmr Repl LtrSci | - | 68,000 | 68,000 | - |
| OC | 21/22 Elec Transformr Repl Opps | - | 25,000 | 25,000 | - |
| OC | 21/22 Elec Trnfrmr Repl LibArt | - | 48,000 | 48,000 | - |
| OC | 21/22 Elec Trnfrmr Repl AutoTc | - | 52,000 | 52,000 | - |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022 - 2023 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

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

| LOC | PROJECT DESCRIPTION | BEGINNING BALANCE | REVENUE | EXPENSES | ENDING BALANCE |
|-----|--------------------------------|----------------------|------------------|------------------|-------------------|
| OC | 21/22 Elec Trnfrmr Repl NoHall | - | 20,000 | 20,000 | - |
| OC | 21/22 CW Turf Replacement | - | 100,000 | 100,000 | - |
| OC | 21/22 CW Convert to Drip Irrgt | - | 15,000 | 15,000 | - |
| OC | 21/22 Water Conserv Bldg Imprv | - | 30,000 | 30,000 | - |
| OC | 21/22 Window Replacmt LA Bldg | - | 245,000 | 245,000 | - |
| OC | 21/22 Repair Quad Gazebo LA BI | - | 60,000 | 60,000 | - |
| OC | 21/22 Repaint Curb/Striping CW | - | 55,000 | 55,000 | - |
| OC | 21/22 Extr Paint LibArts Bldgs | - | 200,947 | 200,947 | - |
| OC | 21/22 Haz Waste/Chem Removl CW | - | 30,000 | 30,000 | - |
| | OXNARD COLLEGE SUBTOTAL | 40,524 | 2,589,967 | 2,630,491 | - |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
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 | 15/16 SCIENCE MATH REPLACE FLOOR | - | 67,255 | 67,255 | - |
| VC | 13/14 HVAC Repairs Fire Academy | 27,500 | 27,500 | 55,000 | - |
| VC | 13/14 CW Bathroom Remodels | 1,494 | 1,494 | 2,987 | - |
| VC | 17/18 CW CONCRETE WALKWAY REPLACEM | - | 169,941 | 169,941 | - |
| VC | 13/14 CW HVAC Repairs Ph 1 | 3,757 | 3,757 | 7,514 | - |
| VC | 13/14 CW Painting Ph 1 | 13,603 | 13,603 | 27,206 | - |
| VC | 14/15 CW Painting Ph 2 | - | 2,794 | 2,794 | - |
| VC | 18/19 VC LRC CHILLER REPLACEMENT | - | 6,723 | 6,723 | - |
| VC | 15/16 CW HVAC Repairs Ph 2 | - | 52,672 | 52,672 | - |
| VC | 17/18 CW HVAC Repairs Ph 3 | - | 17,073 | 17,073 | - |
| VC | 21/22 AEC Bleacher Replacemen | - | 750,000 | 750,000 | - |
| VC | 21/22 AEC HVAC Replacement | - | 810,789 | 810,789 | - |
| VC | 21/22 LRC Glass roof replacem | - | 1,000,000 | 1,000,000 | - |
| VC | 21/22 CW Roofing | - | 350,000 | 350,000 | - |
| VC | 21/22 CW Bldg exterior maintn | - | 200,000 | 200,000 | - |
| VC | 21/22 CW Window replacement | - | 100,000 | 100,000 | - |
| VC | 21/22 CW Exterior Painting | - | 800,000 | 800,000 | - |
| VC | 21/22 Resurface tennis courts | - | 100,000 | 100,000 | - |
| VC | 21/22 CW Flooring replacement | - | 100,000 | 100,000 | - |
| VC | 21/22 CW Bathroom refresh | - | 33,376 | 33,376 | - |
| | VENTURA COLLEGE SUBTOTAL | 51,547 | 4,612,170 | 4,663,717 | - |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 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 | 1,782,616 | - | 800,000 | 982,616 |
| MC | Former City of Simi Valley RDA | 1,512,459 | - | 875,000 | 637,459 |
| MC | Former City of Thousand Oaks | 12,461 | - | - | 12,461 |
| OC | Former Camarillo Corridor RDA | 271,230 | - | - | 271,230 |
| OC | Former Port Hueneme RDA | 76,982 | - | - | 76,982 |
| OC | Former Channel Islands RDA | 49,324 | - | - | 49,324 |
| OC | Former Oxnard RDA | 791,607 | - | - | 791,607 |
| VC | Former San Buenaventura RDA | 55,040 | - | 55,040 | - |
| VC | Former Piru Earthquake Recovery RDA | 71,142 | - | - | 71,142 |
| VC | Former Santa Paula RDA | 215,194 | - | 215,194 | - |
| VC | Former Fillmore RDA | 244,143 | - | 56,000 | 188,143 |
| VC | Former Ojai RDA | 99,700 | - | 25,000 | 74,700 |
| SUBTOTAL-REDEVELOPMENT AGENCY FUNDS | | 5,181,898 | - | 2,026,234 | 3,155,664 |

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

| LOC | PROJECT DESCRIPTION | BEGINNING BALANCE | REVENUE | EXPENSES | ENDING BALANCE |
|--------------------------------------------------------------------|--------------------------|-------------------|---------------|----------------|----------------|
| MC | Capital Outlay Surcharge | 175,459 | 40,000 | 125,000 | 90,459 |
| OC | Capital Outlay Surcharge | 68,535 | 5,000 | - | 73,535 |
| VC | Capital Outlay Surcharge | 56,648 | 30,000 | 59,852 | 26,796 |
| SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS | | 300,641 | 75,000 | 184,852 | 190,789 |

| | | | | |
|--------------------------------------------------------------------------------------------|------------------|---------------|------------------|------------------|
| TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS | 5,482,539 | 75,000 | 2,211,086 | 3,346,453 |
|--------------------------------------------------------------------------------------------|------------------|---------------|------------------|------------------|

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 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 | 1,503,598 | - | 1,503,598 | - |
| MC | Forum AA -147 Renovation | 63,100 | - | - | 63,100 |
| MC | College Wayfinding | 1,023,167 | - | 1,023,167 | - |
| MC | Special Rep & Site Improvements Phs 2 | 2,083,002 | 2,000,000 | 2,083,002.12 | 2,000,000 |
| 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 | 39,514 | - | 39,514 | - |
| MC | Zoo Tiger Habitat | 1,925,631 | - | 1,925,631 | - |
| MC | Stadium Bathrooms | 415,404 | - | 415,404 | - |
| MC | CCCR Renovation | 238,147 | - | - | 238,147 |
| MC | Campus Center Renovation | 1,081,572 | - | - | 1,081,572 |
| MC | Softball Field Compliance | 79,662 | - | 50,662 | 29,000 |
| MC | Baseball Field Fencing | 13,617 | - | 13,617 | - |
| 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 | Zoo Lath House Repairs | 170,000 | - | - | 170,000 |
| MC | Sand Volleyball Courts | 5,781 | - | 5,781 | - |
| MC | MC Amphitheater | 126,000 | - | 126,000 | - |
| MC | General Capital Improvements | 1,202,367 | 50,000 | - | 1,252,367 |
| | SUBTOTAL MOORPARK PROJECTS | 12,154,687 | 2,050,000 | 7,274,311 | 6,930,376 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

| LOC | PROJECT DESCRIPTION | BEGINNING BALANCE | TRANSFERS | EXPENSES | ENDING BALANCE |
|-----|----------------------------------------|-------------------|------------------|-------------------|-------------------|
| OC | General Capital Improvements | 3,927,439 | - | 28,787 | 3,898,651 |
| OC | Fire Warehouse | 612,105 | 50,000 | 612,105 | 50,000 |
| OC | Art + Design Modular Classrooms | 907,241 | - | 907,241 | - |
| OC | McNish Art Gallery Refresh | 75,000 | - | 75,000 | - |
| OC | CDC Revitalization | 388,724 | - | 388,724 | - |
| OC | Main Campus Furniture Replacement | 481,828 | - | 250,000 | 231,828 |
| OC | Library Storage Shelving System | 73,237 | - | 73,237 | - |
| OC | Stadium Lights | 1,000,000 | - | 1,000,000 | - |
| OC | Equipment Replacement | 500,000 | - | 250,000 | 250,000 |
| OC | Technology Replacement | 1,500,000 | - | 500,000 | 1,000,000 |
| | SUBTOTAL OXNARD PROJECTS | 9,465,574 | 50,000 | 4,085,095 | 5,430,479 |
| VC | General Capital Improvements | 2,932,773 | 381,852 | 14,850 | 3,299,775 |
| VC | Camarillo HVAC Repairs | 91,666 | - | 25,000 | 66,666 |
| VC | Applied Science CNC Lab | 6,800 | - | 6,800 | - |
| VC | Classroom Improvements | 50,000 | - | 25,000 | 25,000 |
| VC | Math/Science HVAC Renovation | 423,426 | - | 423,426 | - |
| VC | CW Grounds Improvement Project | 34,720 | - | 34,720 | - |
| VC | Maintenance Shop Remodel | 128,922 | 80,040 | - | 208,962 |
| VC | Pirates Plaza | 475,367 | - | 475,367 | - |
| VC | Doors Project | 33,429 | - | - | 33,429 |
| | SUBTOTAL VENTURA PROJECTS | 4,177,101 | 461,892 | 1,005,163 | 3,633,831 |
| DAC | HVAC UV-C | 2,393 | - | 2,393 | - |
| DAC | Projectors Replacement | 15,309 | - | 15,309 | - |
| DAC | Electronic Door Lock Upgrade | 47,500 | - | 47,500 | - |
| | SUBTOTAL DAC PROJECTS | 65,203 | - | 65,203 | - |
| DW | FSTA Cam Site Maintenance/Landscape | 456,675 | 1 | 10,000 | 446,676 |
| | SUBTOTAL DISTRICT-WIDE PROJECTS | 456,675 | 1 | 10,000 | 446,676 |
| | TOTAL CAPITAL OUTLAY PROJECTS | 26,319,239 | 2,561,893 | 12,439,771 | 16,441,362 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 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 | 1,193,461 | - | 300,000 | 893,461 |
| OC | Technology Refresh/Equip. Replacement | 2,330,949 | - | 215,000 | 2,115,949 |
| VC | Technology Refresh/Equip. Replacement | 2,121,702 | 500,000 | 600,000 | 2,021,702 |
| DAC | Technology Refresh/Equip. Replacement | 1,108,539 | - | 125,000 | 983,539 |
| DW | Information Technology Equipment | 39 | 40,000 | 40,039 | - |
| DW | New Information Technology Systems | 0 | 250,000 | 250,000 | - |
| DW | SIG Projects | 95,948 | - | 95,948 | - |
| DW | Cloud Project | 960 | - | 960 | - |
| DW | Oracle Database Processors | 1,031 | - | 1,031 | - |
| DW | OnBase | 20,660 | - | 20,660 | - |
| DW | AutoGrad for Banner | 127,230 | - | 127,230 | - |
| | TOTAL | 7,000,519 | 790,000 | 1,775,868 | 6,014,651 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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
 2022-2023 TENTATIVE BUDGET
 VENDING OPERATIONS
 FUND 52X

| | MOORPARK | | OXNARD | | VENTURA | | TOTAL | |
|---------------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
| | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET | 2021-22 ADOPTION BUDGET | 2022-23 TENTATIVE BUDGET |
| BEGINNING FUND BALANCE | 426,942 | 438,806 | 566,746 | 574,246 | 228,845 | 207,085 | 1,222,533 | 1,220,137 |
| REVENUE | | | | | | | | |
| Vending Commission | 20,000 | 20,000 | 7,500 | 19,304 | 10,000 | 10,000 | 37,500 | 49,304 |
| Other local income | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 20,000 | 20,000 | 7,500 | 19,304 | 10,000 | 10,000 | 37,500 | 49,304 |
| OPERATING EXPENDITURES | | | | | | | | |
| Classified Salaries | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - |
| Student Salaries and Benefits | 7,136 | 6,523 | - | - | - | - | 7,136 | 6,523 |
| Supplies & Materials | 1,000 | 1,000 | - | - | - | 10,000 | 1,000 | 11,000 |
| Operating Expenses | - | - | - | - | - | 15,000 | - | 15,000 |
| TOTAL OPERATING EXPENDITURES | 8,136 | 7,523 | - | - | - | 25,000 | 8,136 | 32,523 |
| OPERATING INCOME (LOSS) – FOODSERVICE | 11,864 | 12,477 | 7,500 | 19,304 | 10,000 | (15,000) | 29,364 | 16,781 |
| NON OPERATING EXPENSES | | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Transfers In / (Out) | - | - | - | - | (100,000) | - | (100,000) | - |
| TOTAL NON OPERATING EXPENSES | - | - | - | - | (100,000) | - | (100,000) | - |
| NET CHANGE IN BALANCE | 11,864 | 12,477 | 7,500 | 19,304 | (90,000) | (15,000) | (70,636) | 16,781 |
| ENDING FUND BALANCE | 438,806 | 451,283 | 574,246 | 593,550 | 138,845 | 192,085 | 1,151,897 | 1,236,918 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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
2022-23 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

| | <u>2021-22 Adoption Budget</u> | <u>2022-23 Tentative Budget</u> |
|----------------------------|------------------------------------|-------------------------------------|
| BEGINNING BALANCE | 1,125,724 | 1,060,724 |
| REVENUES | | |
| TRANSFERS FROM OTHER FUNDS | 75,000 | 75,000 |
| FUND RECOVERY | - | - |
| TOTAL FUNDS AVAILABLE | 1,200,724 | 1,135,724 |
| EXPENDITURES | | |
| SELF-INSURANCE COSTS | 75,000 | 75,000 |
| SETTLEMENTS | 65,000 | 65,000 |
| ENDING BALANCE | 1,060,724 | 995,724 |

FUND 612 - RETIREE HEALTH PAYMENT POOL

| | <u>2021-22 Adoption Budget</u> | <u>2022-23 Tentative Budget</u> |
|-------------------|------------------------------------|-------------------------------------|
| BEGINNING BALANCE | 3,732,963 | 3,714,463 |
| REVENUES | - | - |
| EXPENDITURES | 18,500 | 18,500 |
| ENDING BALANCE | 3,714,463 | 3,695,963 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

| | <u>2021-22 Adoption Budget</u> | <u>2022-23 Tentative Budget</u> |
|-------------------------------|------------------------------------|-------------------------------------|
| BEGINNING LIABILITY | 761,854 | 767,854 |
| INSTRUCTIONAL EXPENSE/BANKING | 126,000 | 143,000 |
| USAGE | (120,000) | (138,000) |
| ENDING LIABILITY | 767,854 | 772,854 |

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

| | <u>2021-22 Adoption Budget</u> | <u>2022-23 Tentative Budget</u> |
|-------------------------------------|------------------------------------|-------------------------------------|
| BEGINNING BALANCE | 7,722,764 | 7,070,721 |
| TRANSFER IN (from all funds) | 9,884,292 | 8,000,000 |
| INTEREST | - | - |
| EXPENDITURES (actual premiums) | | |
| premiums | 10,516,335 | 9,278,800 |
| misc | 20,000 | 20,000 |
| TRANSFER OUT (to irrevocable trust) | - | - |
| ENDING BALANCE | 7,070,721 | 5,771,921 |

Total Liability is \$133.6 million as of the June 30, 2020 actuarial study valuation date.
Balance of the Irrevocable trust is \$25.1 million as of April 30, 2022.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 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
 2022-2023 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

| | CAL GRANTS | SSCG | AB19 | CARE | EOPS | TANF |
|----------------------------|----------------|-----------|---------|--------|---------|-------|
| | STATE PROGRAMS | | | | | |
| BEGINNING FUND BALANCE | - | - | - | - | - | - |
| REVENUES | | | | | | |
| Federal Income | - | - | - | - | - | - |
| State Income | 8,200,000 | 5,554,583 | 624,248 | 94,168 | 689,396 | 1,000 |
| Local Income | - | - | - | - | - | - |
| TOTAL REVENUES | 8,200,000 | 5,554,583 | 624,248 | 94,168 | 689,396 | 1,000 |
| TOTAL FUNDS AVAILABLE | 8,200,000 | 5,554,583 | 624,248 | 94,168 | 689,396 | 1,000 |
| EXPENDITURES & OTHER OUTGO | | | | | | |
| Transfers Out | - | - | - | - | - | - |
| Student Financial Aid | 8,200,000 | 5,554,583 | 624,248 | 94,168 | 689,396 | 1,000 |
| TOTAL EXPENDITURES & OTHER | 8,200,000 | 5,554,583 | 624,248 | 94,168 | 689,396 | 1,000 |
| ENDING FUND BALANCE | - | - | - | - | - | - |

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

| | PELL | SEOG | Direct Loans | NSL | HEERF STUDENT AID | HEERF INSTITUTIONAL | HEERF HSI | Project Chess |
|----------------------------------|------------|---------|--------------|-----|-------------------|---------------------|-------------|---------------|
| FEDERAL PROGRAMS | | | | | | | | |
| BEGINNING FUND BALANCE | - | - | - | - | - | - | - | - |
| REVENUES | | | | | | | | |
| Federal Income | 35,000,000 | 606,933 | 2,356,000 | - | 3,400,000 | 1,963,070 | 1,601,340 | 55,000 |
| State Income | - | - | - | - | - | - | - | - |
| Local Income | - | - | - | 100 | - | - | - | - |
| TOTAL REVENUES | 35,000,000 | 606,933 | 2,356,000 | 100 | 3,400,000 | 1,963,070 | 1,601,340 | 55,000 |
| TOTAL FUNDS AVAILABLE | 35,000,000 | 606,933 | 2,356,000 | 100 | 3,400,000 | 1,963,070 | 1,601,340 | 55,000 |
| EXPENDITURES & OTHER OUTGO | | | | | | | | |
| Transfers Out | - | - | - | 100 | - | - | - | - |
| Student Financial Aid | 35,000,000 | 606,933 | 2,356,000 | - | 3,400,000 | 1,963,070 | 1,601,340 | 55,000 |
| TOTAL EXPENDITURES & OTHER OUTGO | 35,000,000 | 606,933 | 2,356,000 | 100 | 3,400,000 | 1,963,070 | 1,601,340 | 55,000 |
| ENDING FUND BALANCE | - | - | - | - | - | - | - | - |
| | | | | | | | GRAND TOTAL | 60,145,838 |