

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2023-2024 TENTATIVE BUDGET



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

JUNE 13, 2023

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2023-24 (FY 24)

BUDGET PROCESS, TIMELINE AND PURPOSE

Each year the Governor and Legislature work to craft the State of California's spending plan. The process of crafting the annual budget is an ongoing, year-round enterprise with several key activities during the January-to-June period, including the Governor's Proposed Budget (by January 10) and the Governor's May Revision (by May 14). The District's 2023-24 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 educational budget priorities.

STATE OF CALIFORNIA — BUDGET OVERVIEW

Governor Newsom's 2023-24 January State Budget Proposal projected deficit of \$22.5 billion, an estimate slightly lower than the \$25 Billion deficit that was projected by the Legislative Analyst's Office. The State's reserves that have grown over the last few years can be used to mitigate some of the impact of the expected budget deficit for the 2023-24 fiscal year. The Governor's plan uses several mechanisms to close the projected budget

shortfall. These mechanisms include funding delays and reductions from the 2021-22 and 2022-23 budgets, fund shifting, and limited borrowing. Despite the anticipated deficit, the Governor’s Budget does not include any cuts to ongoing Community College funding.

The Governor’s State Budget Proposal assumes a Proposition 98 guarantee of \$108.8 billion, an increase of \$1.8 billion year over year. This represents additional funding for the California Community College System of \$209 million. The budget proposal provides approximately \$778 million in Proposition 98 augmentations to the Community College System over the 2022-23 fiscal year. Unlike in previous years, nearly all these augmentations are allocated for ongoing purposes. The detail of the proposed budget augmentations are listed below:

	Funding Type	Systemwide Amount	Estimated VCCCD Amount
8.13% COLA	Ongoing	\$652.6 Million	\$16.9 Million
0.5% Growth	Ongoing	\$28.8 Million	\$ 0
FCMAT Professional Learning Program	Ongoing	\$200,000	\$ 0
8.13% COLA for certain Categorical Programs *	Ongoing	\$90 Million	\$1.98 Million
Retention and Enrollment Strategies **	One-Time	\$200 Million	\$4.4 Million
Workforce Training Grants **	One-Time	\$14 Million	TBD
<p>* - Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.</p> <p>** - Funding for these programs is provided by reducing the 2022-23 Deferred Maintenance Allocation by \$213 million, which equates to a 25% reduction.</p>			

STATE OF CALIFORNIA — BUDGET OVERVIEW (May Revise)

The May Revision to the Governor’s Budget was released on May 12, 2023. The District’s Tentative Budget does not utilize information from this revised State budget proposal due to timelines associated with local budget processes that enable participatory governance input. Notably, key proposal changes in the Governor’s May Revise from the January Proposal include:

- Projected State Budget Deficit increased from \$22.5 billion to \$31.5 billion.

	Funding Type	Systemwide Amount (May Revise)	Estimated VCCCD Amount (January Budget)	Estimated VCCCD Amount (May Revise)
COLA increased from 8.13% to 8.22%	Ongoing	\$652.6 Million	\$16.9 Million	\$17.1 Million
0.5% Growth	Ongoing	\$28.8 Million	\$ 0	\$0
FCMAT Professional Learning Program	Ongoing	\$200,000	\$ 0	\$0
COLA for certain Categorical Programs increased from 8.13% to 8.22%*	Ongoing	\$95 Million	\$1.98 Million	\$2.1 Million
Increase Funding for the Equal Employment Opportunity Program	Ongoing	\$4.2 Million	N/A	TBD
Funding for Retention and Enrollment Strategies Decreased from \$200M to \$100M **	One-Time	\$100 Million	\$4.4 Million	\$2.2 Million
Workforce Training Grants **	One-Time	\$14 Million	TBD	TBD
Increase Reappropriation of 2022-23 Deferred Maintenance Funding from \$213 Million to \$452 Million (53% Reduction) **	One-Time	\$452 Million	(\$4.1 Million)	(\$8.8 Million)
Reappropriate \$344.7 Million of 2022-23 COVID-19 Block Grant Funding (53% Reduction) **	One-Time	\$344.7 Million	N/A	(\$7.8 Million)
* - Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.				
** - Reappropriations Support the Retention & Enrollment Funding, the Workforce Training Grants Funding, and provide approximately \$503 million in support for the Student Centered Funding Formula				

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 be determined by the timing of when final information becomes available.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

For Fiscal Year 2023-24, 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 FY23 Total Computational Revenue plus any funded COLA. The COLA from the January State Budget Proposal for Fiscal Year 2023-24 is 8.13%. This provides an increase in available resources of \$20.6 million in the Tentative Budget as compared to the 2022-23 Budget.

GROWTH FACTOR

The January State Budget Proposal includes \$28.8 million to fund a 0.5% 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 \$44.9 million in EPA funds for FY 2023-24 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 \$1.5 million in ongoing annual costs for contractual step and longevity increases. In addition to annual step and longevity increases, the Tentative Budget also includes \$5.7 million for an agreed upon increase to all salary tables, and \$883,000 for an increase to the rates paid to faculty teaching Enhanced Lab courses.

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 an 8.7% 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. The subsequent State budgets have not provided further buy downs of employer contribution rates. The District's contribution rate for STRS will remain at 19.1% in FY24, which results in a 2023-24 STRS budget for all funds of \$15.0 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, 2021, the collective Unfunded Accrued Liability is \$24 billion. The annual employer contribution rate has risen substantially from 18.1% in 2018-19 to 25.37% in 2022-23. For the 2023-24 Tentative Budget, the CalPERS rate was expected to decrease from 25.37 percent to 25.20 percent, which results in a 2023-24 PERS budget for all funds of approximately \$15.0 million. Notably, effective April 2023, the PERS Board approved an increased employer contribution rate of 26.68%. This change will be implemented in the Adoption Budget and will increase the District's PERS budget by approximately \$875,000.

Retiree Health Liability

An actuarial study utilizing a roll-forward valuation for Other Post-Employment Benefits (OPEB) dated August 31, 2022 was performed with a valuation date of June 30, 2020 and a measurement date of June 30, 2021, estimating the amount that should be accumulated under the requirements of GASB 74/75. An actuarial study is conducted annually. The District's Total OPEB Liability as of June 30, 2021 was estimated at approximately \$137.6 million. In FY 2010-11 the District established an irrevocable trust fund to help address its OPEB liability. The total market value of accumulated funds held in the Trust is approximately \$24.7 million, as of April 30, 2023.

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 was projected to reach an apex of \$18,026,362 and then begin to decrease for 57 years until FY 2088-89 when the liability was projected 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 actuarial report with a Valuation Date of June 30, 2020, DCAS formed a new workgroup to evaluate and recommend a long-term plan for the use of the district's irrevocable trust and the available fund balance in the Retiree Health Benefits fund. This actuarial report projected retiree claims and expenses to increase every year until FY 2034-25, at which time the annual expense was projected to reach \$10,861,012. In considering the aforementioned actuarial report, its related future cost projections, and the District resources available to fund this liability, the workgroup ultimately recommended that ongoing contributions from District 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 (Fund 693) 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. DCAS re-evaluated the plan as part of the development of the 2023-24 budget, and recommended no changes. As a result, the Tentative Budget includes \$8 million in contributions from the District's operating funds and \$1.7 million from the available fund balance in Fund 693.

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 \$2.6 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, bookstore, 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 updated the allocation model for 2021-22 to better align with SCFF. The updated allocation model leaves the Class Schedule Delivery portion of the previous allocation model intact with the remainder of funds allocated in a manner that very closely mirrors the SCFF. To mitigate any substantial shift in resources among colleges, the updated allocation model is being implemented over a five-year phase in period with a hold-harmless in place for Year 1. FY24 is the third year under this updated allocation model, with fifty percent of the difference between the updated and legacy model to be implemented in this year.

RESERVES

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

General Reserve

In accordance with the State Chancellor's Office Memorandum FS 22-03: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office recommends a minimum prudent unrestricted general fund balance of at least two months of total unrestricted general fund expenditures.

Due to the large increase in one-time revenues and the corresponding budgeted expenditures, the District is anticipating being below the designated two months of total unrestricted general fund expenditures as of June 30, 2024. As such, a plan will be developed as part of the budget development process to bring this reserve up to the minimum balance within the three-year time period specified by BP 6305.

Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board has approved designating a portion of the Unallocated Ending Balance to address these needs. For FY24, designated reserves include \$500,000 designated for the Oxnard College PACE/ESL Expansion.

Budget Carryover

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

General Fund Unrestricted Reserve – Contingency Reserve

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

The Contingency Reserve is anticipated to be less than the \$3,000,000 minimum as of June 30, 2023 and June 30, 2024. As such, a plan will be developed as part of the budget development process to bring this reserve up to the minimum balance within the three-year time period specified by BP 6305.

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 \$2.6 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), California College Promise (AB 19), Covid-19 Recovery Block Grant, BFAP (Board Financial Aid Program), Career Technical Education programs, as well as Perkins V (Carl D. Perkins Career and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, Title III and Title V (HSI, STEM) federal grants, and the HEERF COVID-19 relief federal grants.

The District's FY 2023-24 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 24 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 \$1,095,545 in projected revenues from parking fees and traffic fines as well as \$2,700,000 from the General Fund-Unrestricted (Districtwide Services) towards the cost of providing police services at all sites.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. The District charges a flat fee of \$26 for the fall and spring semester and \$22 for the summer semester. These fees are approximately 23% higher than the fees charged in FY 23.

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 2023-24.

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 or instructional lab component of the EATM program. In addition to the revenue generated from private gifts and fundraising events and activities, the Zoo is also open to the public on weekends and regularly hosts K-12 field trips for a reasonable fee, thus ensuring it continues to be a self-sustaining enterprise.

CAPITAL PROJECTS FUND (4xx)

In accordance with the 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 2023-24 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 2023-24 Tentative Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The Governor's January State Budget Proposal does not provide any funding for scheduled maintenance.

PROPRIETARY (ENTERPRISE) FUNDS

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

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 \$772,000.

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

STUDENT FINANCIAL AID FUND (74xx)

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

COMPLIANCE

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

RECOMMENDATION

The Tentative Budget was reviewed by District Council on Administrative Services (DCAS) on May 18, 2023, Chancellor's Consultation Council on June 2, 2023, the Board of Trustees on June 5, 2023, and is recommended for final approval by the Board of Trustees at its June 13, 2023 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2023-24 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	232,547,016	41.7%
113	General Fund - Unrestricted Designated Infrastructure	4,792,722	0.9%
114	General Fund - Unrestricted Designated	7,068,257	1.3%
General Fund Restricted			
12x	General Fund - Restricted	113,887,335	20.4%
124	Parking Services Fund	3,783,431	0.7%
13x	Health Services Fund	2,360,956	0.4%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	31,343	0.0%
33x	Child Development Fund	2,019,427	0.4%
391	Special Revenue Fund (Exotic Animal Training Management)	366,315	0.1%
Capital Project Fund			
4xx	Capital Projects Fund	112,543,854	20.2%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	18,770	0.0%
6xx	Internal Services Fund	9,921,500	1.8%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	68,348,767	12.3%
Total All Funds		<u>557,689,693</u>	<u>100.0%</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2023-2024 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 - FY24 TENTATIVE BUDGET**

	2022-23 ADOPTION BUDGET	2022-23 UPDATED BUDGET	2023-24 TENTATIVE BUDGET	Change FY23 UPDATED vs FY24 TENTATIVE
SCFF BASE ALLOCATION	135,174,215	145,922,202	149,570,188	3,647,986
SCFF SUPPLEMENTAL ALLOCATION	29,618,400	31,275,585	33,818,290	2,542,705
SCFF STUDENT SUCCESS ALLOCATION	25,917,579	25,492,213	27,980,095	2,487,882
TOTAL COMPUTATIONAL REVENUE	190,710,194	202,690,000	211,368,573	8,678,573
CURRENT YEAR ADJUSTMENT (Stability)			8,434,767 [a]	8,434,767
CURRENT YEAR ADJUSTMENT (Deficit) [b]	(1,907,102)	(2,026,900)	(2,198,033)	(171,133)
ADJUSTED TOTAL COMPUTATIONAL REVENUE	188,803,092	200,663,100	217,605,307	16,942,207
PRIOR YEAR ADJUSTMENT (Recalc)	-	500,000 [c]	-	(500,000)
FULL TIME FACULTY HIRING	3,780,043	3,780,043	3,780,043	-
PT FACULTY EQUITY COMP	553,143	588,738	584,404	(4,334)
LOTTERY PROCEEDS	3,504,628	3,504,628	3,428,868	(75,760)
NONRES TUITION - INTL	870,235	870,235	1,157,618	287,383
NONRES TUITION - DOM	1,685,241	1,685,241	1,675,718	(9,523)
TOTAL OTHER REVENUE	10,393,290	10,928,885	10,626,651	(302,234)
TOTAL GENERAL FUND UNRESTRICTED REV	199,196,382	211,591,985	228,231,958	16,639,973
TOTAL ALLOCATED THROUGH ALLOCATION MODEL		207,621,922		
TOTAL REVENUE TO RESERVES TO MEET TWO-MONTH MINIMUM		3,970,063		

Notes:

- [a] The District will be funded under the Stability Provision of the Student Centered Funding Formula in FY24. This provision gurantees that the District will receive it's 2022-23 calculated Total Computational Revenue plus the state funded COLA for fiscal year 2023-24.
- [b] Budget assumes a 1% Deficit Factor.
- [c] The Chancellor's Office has available funds from Prior Years and plans to allocate those to partially offset the 2020-21 Deficit Factor.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY24 TENTATIVE BUDGET ALLOCATION
as of 05/04/2023

FY24 Tentative Revenue	\$ 228,231,958
Less: DWS	\$ (10,913,495)
Less: Utilities	\$ (4,650,000)
Less: DAC (7.3%)	\$ (16,660,933)
Available for distribution	\$ 196,007,530

		MC		OC		VC		Total
1) Unadjusted FTES (FY23 P2, includes NonResident)		9,611		4,356		7,899		21,866
2) WSCH		144,167		65,342		118,481		327,989
3) Productivity Factor		525		525		525		
4) FTEF	274.6		124.5		225.7			
5) FTEF adjustment	14.0		9.53		12.0			
6) less: Full Time positions (FTEF)	(149.2)	\$ 24,690,663	(74.3)	\$ 13,208,828	(119.1)	\$ 20,874,735		\$ 58,774,226
7) =Hourly FTEF @ ^[a]	\$ 73,150	139.4	\$ 10,198,134	59.7	\$ 4,369,001	118.6	\$ 8,675,423	\$ 23,242,558
8) Total Class Schedule Delivery Allocation		\$ 34,888,797		\$ 17,577,829		\$ 29,550,158		\$ 82,016,784
10) Remaining to be Allocated								\$ 113,990,746

	Percent	Amount
11) 1. Base allocation	70%	\$ 79,793,522
12) 2. Supplemental allocation	20%	\$ 22,798,149
13) 3. Student success allocation	10%	\$ 11,399,075
14)		\$ 113,990,746

	MC	OC	VC	Total
1. Base allocation				
15) Basic allocation	\$ 7,506,559	\$ 6,434,191	\$ 6,434,191	\$ 20,374,941
16) Remaining base allocation				\$ 59,418,581
17) FY23 P2 320 Credit FTES (Resident)	\$ 9,427	\$ 4,308	\$ 7,642	21,376.19
18) Percent of total	44%	20%	36%	100%
19) Campus remaining base allocation	\$ 26,203,456	\$ 11,974,005	\$ 21,241,120	\$ 59,418,581
20) Sub-total Base allocation	\$ 33,710,015	\$ 18,408,196	\$ 27,675,311	\$ 79,793,522
2. Supplemental allocation (FY21-22)				
21) Pell Grant recipients	3,001	2,716	2,966	8,683
22) Promise Grant recipients	5,986	4,793	6,549	17,328
23) AB540 Students	524	352	437	1,313
24)	9,511	7,861	9,952	27,324
25) Percent of total	35%	29%	36%	100%
26) Sub-total Campus supplemental allocation	\$ 7,935,632	\$ 6,558,932	\$ 8,303,586	\$ 22,798,149
3. Student success allocation (FY21-22)				
27) Sub-total Student success allocation, All Students	\$ 3,895,101	\$ 1,709,820	\$ 2,941,211	\$ 8,546,132
28) Sub-total Student success allocation, Pell	\$ 486,080	\$ 412,211	\$ 553,079	\$ 1,451,370
29) Sub-total Student success allocation, College Promise	\$ 500,711	\$ 361,311	\$ 539,550	\$ 1,401,573
30) Total Student Success Allocation	\$ 4,881,893	\$ 2,483,342	\$ 4,033,840	\$ 11,399,075
31) College Allocation	\$ 81,416,336	\$ 45,028,299	\$ 69,562,895	\$ 196,007,530
32) New Model Phase-In Adjustment - Year 3 [c]	\$ 243,363	\$ (313,966)	\$ 70,603	\$ -
33) Adjusted College Allocation FY24	\$ 81,659,699	\$ 44,714,333	\$ 69,633,498	\$ 196,007,530
34) Campus FY23 2% Carryover [b]	\$ 1,494,980	\$ 777,760	\$ 1,239,190	\$ 3,511,930
35) Major Initiative Funding	\$ -	\$ 500,000	\$ -	\$ 500,000
36) Total FY24 Adoption Budget College Allocation	\$ 83,154,679	\$ 45,992,093	\$ 70,872,688	\$ 200,019,460

[a] FY24 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY23 is \$303,128

[c] New Allocation Model will be phased-in over 5 years. In year three, 50% of the impact of the change will be passed through to the colleges.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY24 TENTATIVE BUDGET ALLOCATION**

FY24 Tentative Revenue	228,231,958
Less: District-wide	(10,913,495)
Less: Utilities	(4,650,000)
Less: District Office (7.3% revenue)	<u>(16,660,933)</u>
Available for Distribution	<u>196,007,530</u>

	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY23 P1, includes NonResident)	9,611	4,356	7,899	21,866
2) WSCH	144,167	65,342	118,481	
3) Productivity Factor	525	525	525	
4) FTEF	274.6	124.5	225.7	
5) FTEF adjustment	14.0	9.5	12.0	
6) less: Full Time positions (FTEF)	<u>(149.2)</u>	<u>(74.3)</u>	<u>(119.1)</u>	
7) =Hourly FTEF @ ^[a]	\$ 73,150	\$ 60	\$ 119	
8) Total Class Schedule Delivery Allocation	\$ 34,888,797	\$ 17,577,829	\$ 29,550,158	\$ 82,016,784
9) Base Allocation	\$ 9,800,377	\$ 9,800,377	\$ 9,800,376	\$ 29,401,130
10) <i>Adjusted FTES</i>	9,432	4,315	7,694	21,440
	44.0%	20.1%	35.9%	
11) FTEF Allocation	\$ 37,213,887	\$ 17,022,162	\$ 30,353,568	\$ 84,589,617
12) Total FY24 Allocation Under Legacy Model	\$ 81,903,061	\$ 44,400,368	\$ 69,704,102	\$ 196,007,531
13) Total FY24 Allocation Under New Model	\$ 81,416,336	\$ 45,028,299	\$ 69,562,895	\$ 196,007,530
14) Difference Between Models	\$ (486,725)	\$ 627,931	\$ (141,206)	\$ -
15) 50% Of Difference Between Models	\$ 243,362	\$ (313,966)	\$ 70,603	\$ -
16) FY 24 Adjustment to New Allocation Model	\$ (243,363)	\$ 313,966	\$ (70,603)	\$ -

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 GENERAL FUND - UNRESTRICTED

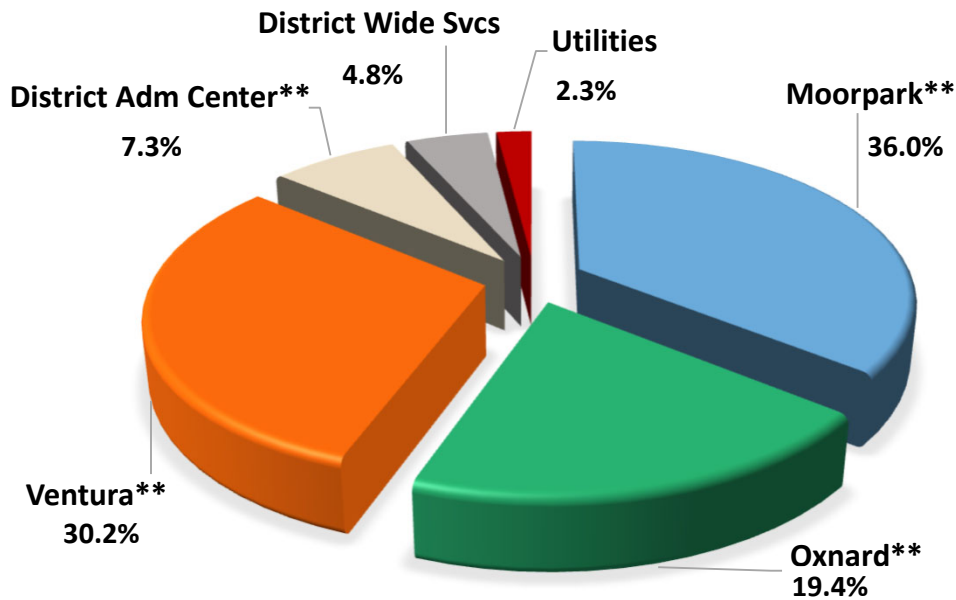
EDUCATION PROTECTION ACT (EPA) FUNDS *

		2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
8000	REVENUES	39,600,565	44,863,000
1000	ACADEMIC SALARIES	25,832,071	29,264,840
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	13,768,494	15,598,160
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	OTHER OUTGO	-	-
	TOTAL EXPENDITURES	39,600,565	44,863,000

* 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
2023-24 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET *	2023-24 TENTATIVE BUDGET	
MOORPARK	73,912,763	76,065,468	83,154,679	**
OXNARD	38,973,140	40,081,444	45,992,093	**
VENTURA	61,254,706	63,050,173	70,872,688	**
DISTRICT ADM CENTER	14,798,329	15,413,423	16,964,061	**
DISTRICTWIDE SVCS	9,775,048	12,722,677	10,913,495	
UTILITIES	4,350,000	4,350,000	4,650,000	
INFRASTRUCTURE	-	-	-	
TOTAL EXPENDITURES	203,063,986	211,683,185	232,547,016	



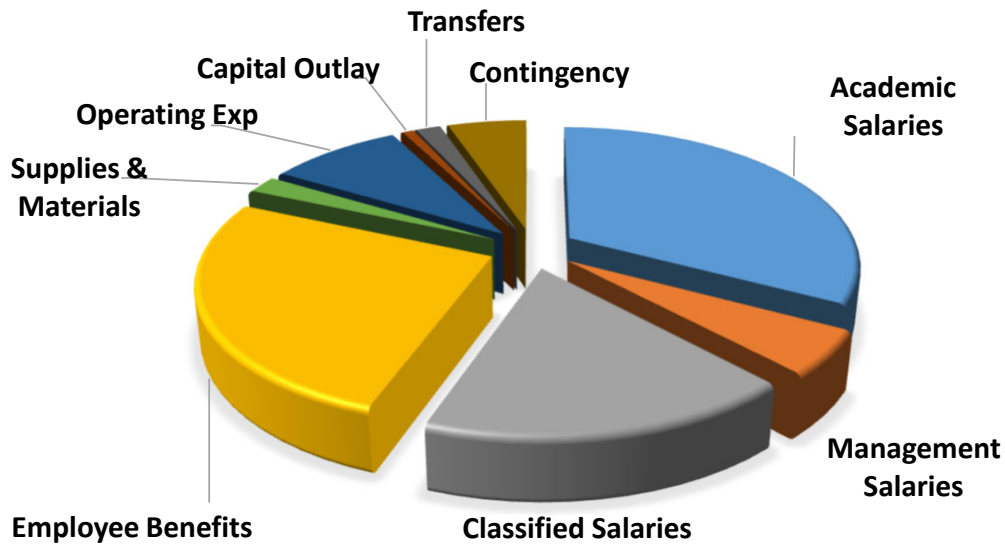
* Includes Use of Reserves approved in July 2022 and Budget Augmentation approved in January 2023.

** Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2022-23	2022-23	2023-24	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	REVISED BUDGET*	TENTATIVE BUDGET**	
1000 ACADEMIC SALARIES	66,726,334	73,117,965	76,284,903	32.8%
2000 MANAGEMENT SALARIES	9,941,721	10,508,430	12,074,424	5.2%
2000 CLASSIFIED SALARIES	34,236,012	38,236,767	40,607,164	17.5%
3000 EMPLOYEE BENEFITS ***	54,520,387	57,069,195	60,579,387	26.1%
SALARY & BENEFIT SUBTOTAL	165,424,454	178,932,357	189,545,878	81.5%
4000 SUPPLIES & MATERIALS	4,194,481	4,300,924	4,745,697	2.0%
5000 OPERATING EXP	19,718,657	2,033,704	20,484,612	8.8%
6000 CAPITAL OUTLAY	204,889	169,935	1,759,127	0.8%
7000 TRANSFERS	2,754,474	2,754,474	3,853,190	1.7%
7999 CONTINGENCY	10,767,031	5,491,791	12,158,512	5.2%
DIRECT EXPENDITURE SUBTOTAL	37,639,532	14,750,828	43,001,138	18.5%
TOTAL EXPENDITURES	203,063,986	193,683,185	232,547,016	100.0%



* Includes Use of Reserves approved in July 2022 and Budget Augmentation approved in Jan 2023.

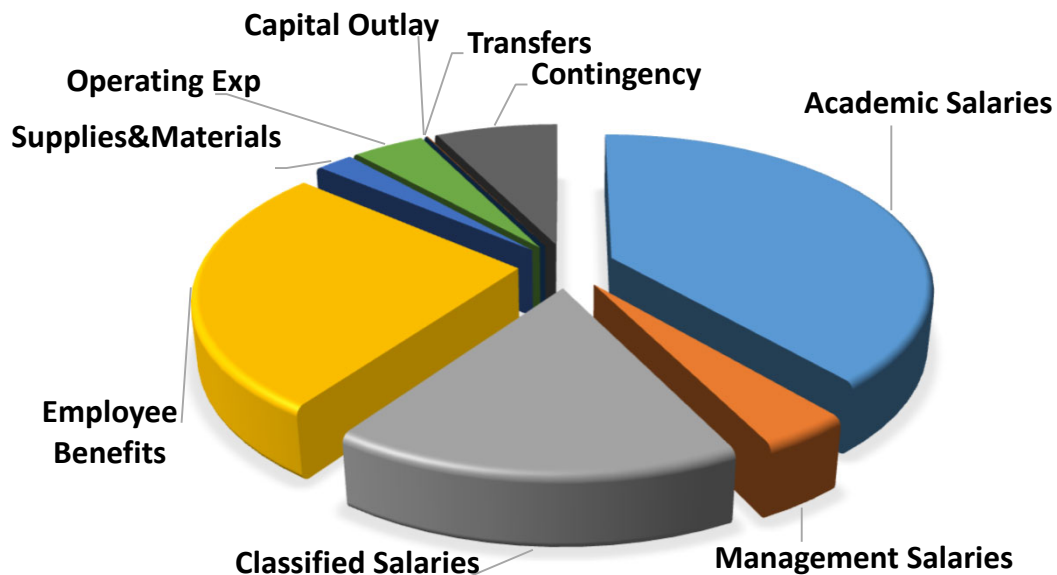
** Incorporates budget carryover.

*** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY24 is \$7,600,000.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

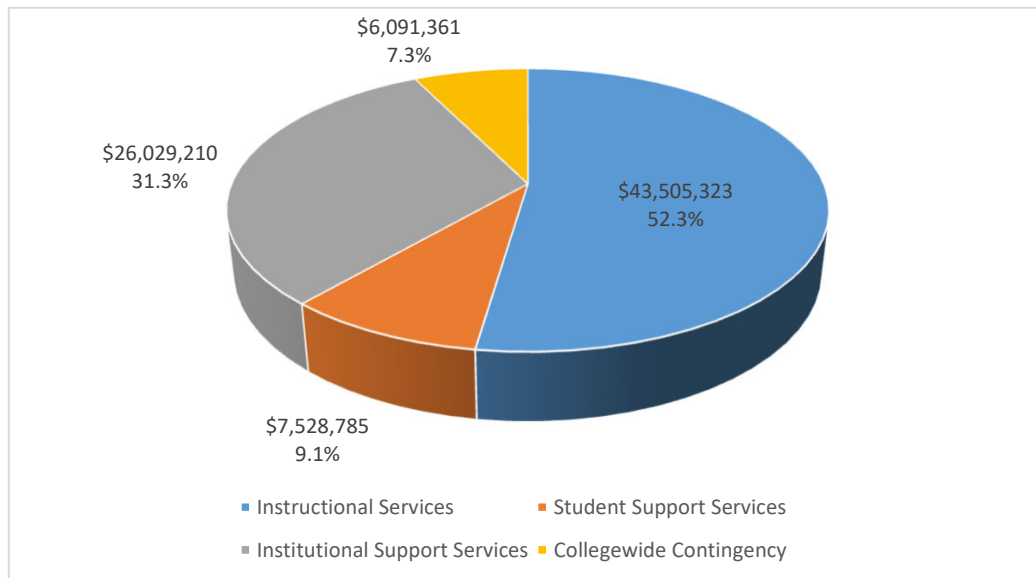
	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	28,731,061	30,133,294	32,238,482	38.8%
2000 MANAGEMENT SALARIES	2,623,999	2,675,141	3,197,060	3.8%
2000 CLASSIFIED SALARIES	12,110,000	13,036,887	14,361,848	17.3%
3000 EMPLOYEE BENEFITS **	19,883,183	20,523,572	21,957,820	26.4%
SALARY & BENEFIT SUBTOTAL	63,348,243	66,368,894	71,755,210	86.3%
4000 SUPPLIES & MATERIALS	2,089,038	2,158,464	1,781,733	2.1%
5000 OPERATING EXP	3,779,533	3,829,141	3,565,057	4.3%
6000 CAPITAL OUTLAY	21,701	14,676	14,976	0.0%
7000 TRANSFERS	(157,208)	(157,208)	(53,658)	-0.1%
7999 CONTINGENCY	4,831,456	3,851,501	6,091,361	7.3%
DIRECT EXPENDITURE SUBTOTAL	10,564,520	9,696,574	11,399,469	13.7%
TOTAL BUDGETED EXPENDITURES	73,912,763	76,065,468	83,154,679	100.0%



* Incorporates budget carryover

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY24 is \$2,681,600.

Moorpark College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget



Instructional Services	\$43,505,323	52.3%
Student Support Services	\$7,528,785	9.1%
Institutional Support Services	\$26,029,210	31.3%
Collegewide Contingency	\$6,091,361	7.3%
Total	\$83,154,679	100.0%

Org #	Description	Category	Tentative
10002	Exotic Animal (EATM) /Tea	Instructional Services	1,299,005
10021	Biology	Instructional Services	1,325,804
10022	Anatomy/Physiology	Instructional Services	1,010,084
10023	Biotechnology/Biomed Tech	Instructional Services	185,546
10025	Botany	Instructional Services	51,269
10026	Microbiology	Instructional Services	239,743
10030	Accounting	Instructional Services	473,494
10033	Business Management	Instructional Services	609,096
10045	Journalism	Instructional Services	29,452
10046	FTVM	Instructional Services	920,418
10055	Computer Science	Instructional Services	192,326
10056	Computer Network Sys Engi	Instructional Services	350,044
10057	Gaming Design	Instructional Services	2,070
10063	Kinesiology	Instructional Services	912,142
10064	EAC/Special Ed General (C	Instructional Services	447,741
10070	Engineering General	Instructional Services	304,591
10091	Art 2D, History	Instructional Services	654,141
10092	Art 3D	Instructional Services	155,820
10094	Music	Instructional Services	471,597
10097	Dramatic Arts/Theatre Art	Instructional Services	608,683
10098	Dance	Instructional Services	429,868
10100	Commercial Photography	Instructional Services	313,605
10102	MMGR (Multi Media & Graph	Instructional Services	239,539
10110	Foreign Language General	Instructional Services	46,352
10111	French	Instructional Services	81,160

Moorpark College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget

10112 German	Instructional Services	46,352
10114 Spanish	Instructional Services	204,109
10120 Nursing	Instructional Services	1,508,829
10123 Radiological Tech	Instructional Services	400,512
10126 Health Science	Instructional Services	338,593
10128 Paramedic Studies	Instructional Services	26,000
10135 Child Development (Instru	Instructional Services	575,870
10160 English	Instructional Services	2,945,483
10162 Comm, Speech, Debate	Instructional Services	1,495,936
10163 Philosophy	Instructional Services	346,425
10164 Other Humanities	Instructional Services	78,873
10170 Math	Instructional Services	3,291,369
10181 Environmental Studies	Instructional Services	162,001
10182 Physics	Instructional Services	342,534
10183 Chemistry	Instructional Services	1,316,105
10184 Astronomy	Instructional Services	85,520
10185 Geology	Instructional Services	150,636
10190 Psychology	Instructional Services	858,977
10202 Administration of Justice	Instructional Services	198,663
10210 Social Science General	Instructional Services	35,119
10211 Anthropology	Instructional Services	727,318
10212 Economics	Instructional Services	343,857
10213 History	Instructional Services	612,057
10214 Geography	Instructional Services	2,600
10215 Political Science	Instructional Services	378,644
10216 Sociology	Instructional Services	309,351
10217 Ethnic Studies	Instructional Services	176,014
10225 Athletics	Instructional Services	1,914,789
12016 Part Time Faculty Budget Pool	Instructional Services	13,221,646
12909 Zoo Activities	Instructional Services	57,551
11001 Admissions and Records (A	Student Support Services	1,125,718
11008 Counseling	Student Support Services	1,929,385
11009 Financial Aid	Student Support Services	867,550
11011 International Stu/Stu Aff	Student Support Services	9,705
11013 Library	Student Support Services	1,225,582
11015 Graduation	Student Support Services	26,039
11017 Student Activities	Student Support Services	159,985
11019 Transfer Center	Student Support Services	306,746
11022 Articulation	Student Support Services	218,558
11024 College Outreach	Student Support Services	315,293
11028 TLC	Student Support Services	829,714
11031 BIT/CARE	Student Support Services	12,650
11032 Scholarship Office	Student Support Services	155,351
11033 Student Conduct	Student Support Services	8,000
11036 Multicultural Day	Student Support Services	10,962
12070 Student Business Office	Student Support Services	327,547
11018 VP of Student Support	Institutional Support Services	647,315
11023 Distance Education	Institutional Support Services	410,098
11197 Postage	Institutional Support Services	25,000
11199 Utilites	Institutional Support Services	20,000

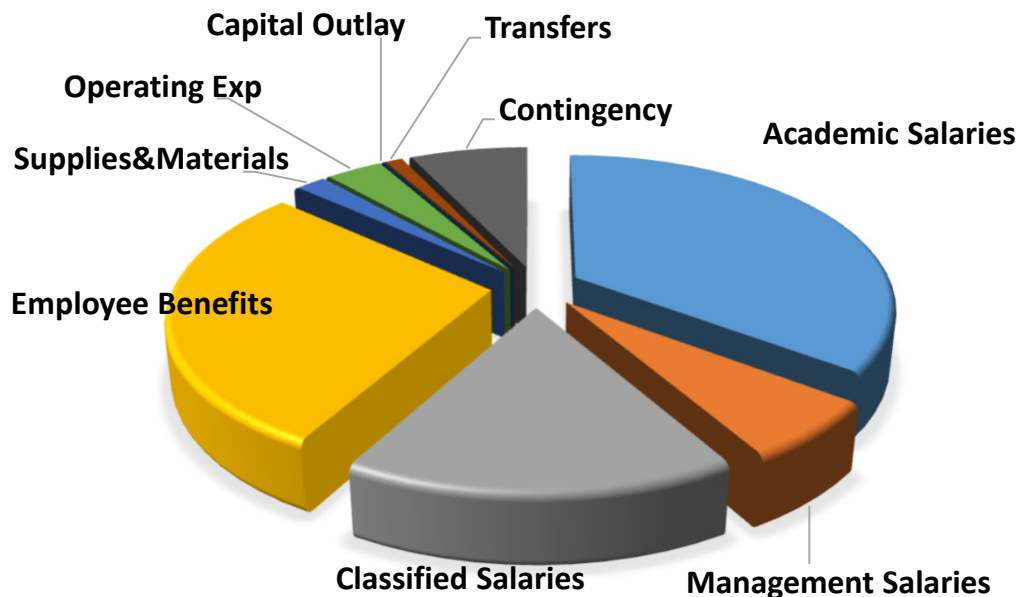
Moorpark College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget

12005 Information Technology Op	Institutional Support Services	1,136,054
12015 President Office	Institutional Support Services	1,158,196
12016 VP Student Learning Offic	Institutional Support Services	887,833
12017 Vice President Office	Institutional Support Services	583,321
12018 Phys Science/Chem/Earth S	Institutional Support Services	680,081
12019 English & Student Conduct	Institutional Support Services	441,058
12021 EATM, Health & Life Scien	Institutional Support Services	328,520
12023 Behavioral & Social Scien	Institutional Support Services	634,994
12024 Institutional Effectivene	Institutional Support Services	1,311,487
12025 Business, Child Dev & Std	Institutional Support Services	424,674
12026 Art, Media, Comm, DE	Institutional Support Services	391,284
12027 Student Health/Athl/Kines	Institutional Support Services	407,213
12041 Performing Arts Center	Institutional Support Services	521,022
12050 College Business Manager	Institutional Support Services	840,527
12055 Communications Center	Institutional Support Services	34,157
12057 Professional Development	Institutional Support Services	58,400
12060 Public Information Office	Institutional Support Services	490,142
12061 Catalogs & Schedules of C	Institutional Support Services	4,000
12065 Academic Senate/A.S. Rele	Institutional Support Services	358,220
12067 Collegewide	Institutional Support Services	4,151,164
12067 Retiree Health Benefits	Institutional Support Services	2,681,600
12068 Maintenance & Operations	Institutional Support Services	6,596,570
12069 Publications	Institutional Support Services	273,906
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
12084 Heritage Months	Institutional Support Services	45,000
12130 Emergency Response & Prep	Institutional Support Services	162,174
12067 Collegewide Contingency	Collegewide Contingency	6,091,361

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

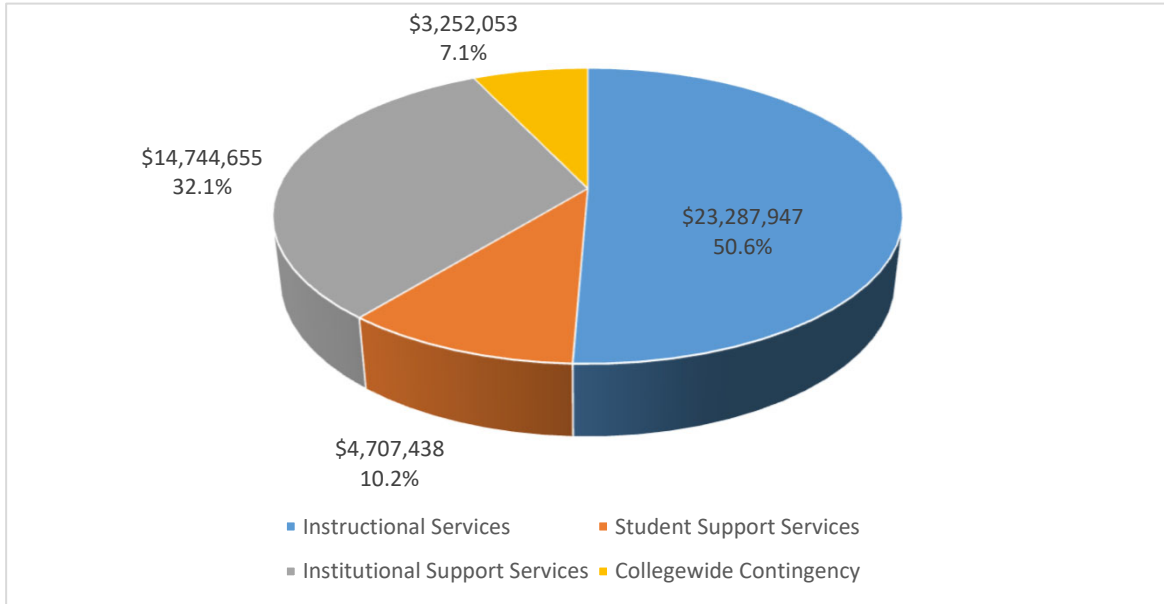
	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	13,911,195	15,286,105	16,197,521	35.2%
2000 MANAGEMENT SALARIES	2,311,786	2,596,445	2,914,060	6.3%
2000 CLASSIFIED SALARIES	6,420,332	6,952,342	7,617,996	16.6%
3000 EMPLOYEE BENEFITS **	11,559,486	12,216,359	13,091,206	28.5%
SALARY & BENEFIT SUBTOTAL	34,202,799	37,051,251	39,820,783	86.6%
4000 SUPPLIES & MATERIALS	779,822	761,494	848,787	1.8%
5000 OPERATING EXP	1,380,647	1,560,163	1,567,370	3.4%
6000 CAPITAL OUTLAY	26,785	27,019	22,100	0.0%
7000 TRANSFERS	319,000	319,000	481,000	1.0%
7999 CONTINGENCY	2,264,087	362,517	3,252,053	7.1%
DIRECT EXPENDITURE SUBTOTAL	4,770,341	3,030,193	6,171,310	13.4%
TOTAL BUDGETED EXPENDITURES	38,973,140	40,081,444	45,992,093	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY24 is \$1,703,843.

Oxnard College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget



Instructional Services	\$23,287,947	50.6%
Student Support Services	\$4,707,438	10.2%
Institutional Support Services	\$14,744,655	32.1%
Collegewide Contingency	\$3,252,053	7.1%
Total	\$45,992,093	100.0%

Org #	Description	Category	Tentative
20020	Marine Study	Instructional Services	49,404.00
20021	Biology	Instructional Services	705,704.00
20030	Accounting	Instructional Services	229,568.00
20033	Business Management	Instructional Services	137,104.00
20037	Secretary/Admin Assistant	Instructional Services	5,000.00
20046	Multimedia/Radio/Motion P	Instructional Services	165,145.00
20056	Computer Networking	Instructional Services	180,040.00
20063	Physical Education	Instructional Services	259,449.00
20064	EAC/Special Ed General (C	Instructional Services	632,084.00
20070	Engineering General	Instructional Services	154,911.00
20071	Engineering Technology	Instructional Services	6,251.00
20075	Air Conditioning and Refr	Instructional Services	135,292.00
20077	Automotive Technology	Instructional Services	607,718.00
20078	Automotive Collision Repa	Instructional Services	310,605.00
20091	Art	Instructional Services	539,615.00
20094	Music	Instructional Services	187,945.00
20097	Dramatic Arts/Theatre Arts	Instructional Services	149,411.00
20110	Foreign Language General	Instructional Services	131,069.00
20114	Spanish	Instructional Services	326,959.00
20121	Dental Hygiene	Instructional Services	727,936.00

Oxnard College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget

20122 Dental Assisting	Instructional Services	251,427.00
20135 Child Development (Instru	Instructional Services	165,091.00
20137 Culinary & Restaurant Mgm	Instructional Services	424,188.00
20150 Law General	Instructional Services	165,880.00
20160 English	Instructional Services	2,008,653.00
20161 Transitional English	Instructional Services	149,411.00
20162 Speech, Debate	Instructional Services	315,859.00
20163 Philosophy	Instructional Services	168,569.00
20170 Math	Instructional Services	1,616,696.00
20180 Physical Science General	Instructional Services	295,978.00
20182 Physics	Instructional Services	175,724.00
20183 Chemistry	Instructional Services	674,273.00
20185 Geology	Instructional Services	153,211.00
20190 Psychology	Instructional Services	254,109.00
20201 Alcohol & Controlled Subs	Instructional Services	339,412.00
20203 Fire Control Tech	Instructional Services	714,997.00
20204 Fire Academy	Instructional Services	693,392.00
20210 Social Science General	Instructional Services	102,281.00
20211 Anthropology	Instructional Services	302,745.00
20212 Economics	Instructional Services	159,329.00
20213 History	Instructional Services	448,672.00
20214 Geography	Instructional Services	173,973.00
20215 Political Science	Instructional Services	184,544.00
20216 Sociology	Instructional Services	168,626.00
20217 Chicano Studies	Instructional Services	121,649.00
20225 Athletics	Instructional Services	1,094,101.00
22016 Part Time Faculty Budget Pool	Instructional Services	5,770,271.00
22072 PACE/ESL Expansion	Instructional Services	553,676.00
21001 Admissions and Records (A	Student Support Services	812,740.00
21008 Counseling	Student Support Services	979,061.00
21007 Career Center	Student Support Services	8,000.00
21009 Financial Aid	Student Support Services	862,186.00
21013 Library	Student Support Services	516,222.00
21018 EOPS General Fund Match	Student Support Services	198,281.00
21019 Transfer Center	Student Support Services	378,826.00
21020 Tutoring	Student Support Services	368,600.00
21022 Articulation	Student Support Services	165,239.00
22043 Veteran's Center	Student Support Services	125,625.00
22070 Student Business Office	Student Support Services	292,658.00
21016 Commencement/Special Even	Institutional Support Services	31,150.00
21197 Postage	Institutional Support Services	24,500.00
21199 Utilites	Institutional Support Services	82,000.00
22005 Information Technology Op	Institutional Support Services	956,906.00
22015 President Office	Institutional Support Services	533,640.00

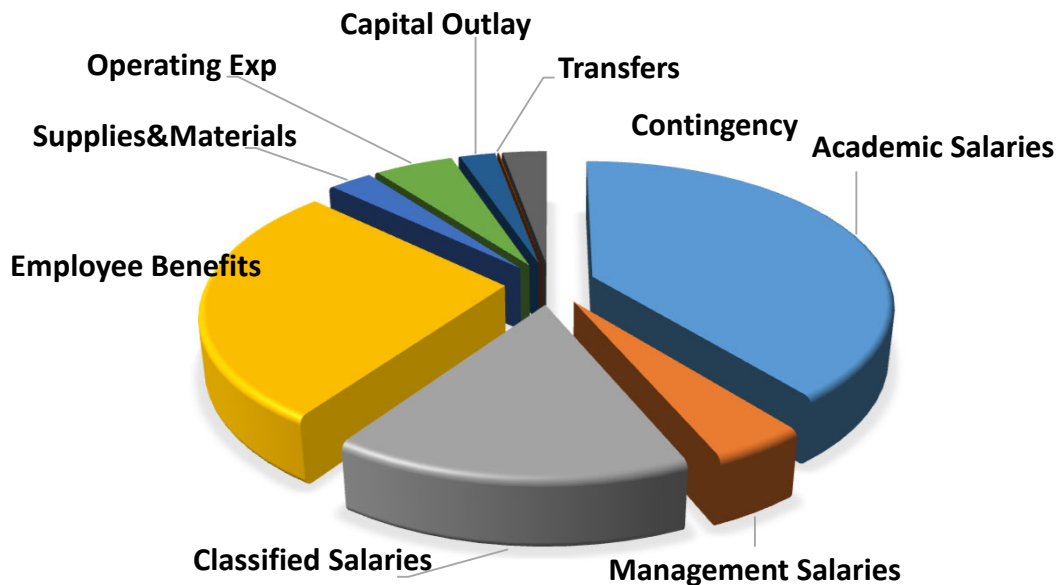
Oxnard College
Fund 111 (by ORG code)
FY 2023-24 Tentative Budget

22016 VP, Academic Affairs Offi	Institutional Support Services	1,091,655.00
22026 Dean of Liberal Studies	Institutional Support Services	407,689.00
22027 Dean of Math, Science & H	Institutional Support Services	344,264.00
22028 Dean of CTE	Institutional Support Services	401,087.00
20202 Dean Public Safety	Institutional Support Services	391,444.00
22031 Dept of Transitional Stud	Institutional Support Services	71,016.00
22033 DEAN RESEARCH & INSTIT. E	Institutional Support Services	980,119.00
22036 VP, Student Development O	Institutional Support Services	815,429.00
22041 Performing Art Bldg Opera	Institutional Support Services	182,522.00
22051 Business Services	Institutional Support Services	238,007.00
22060 Public Information Office	Institutional Support Services	397,858.00
22065 Academic Senate/A.S. Rele	Institutional Support Services	393,560.00
22066 College Services	Institutional Support Services	1,039,615.00
22066 Retiree Health Benefits	Institutional Support Services	1,692,800.00
22068 Maintenance & Operations	Institutional Support Services	3,856,964.00
22069 Publications	Institutional Support Services	350,000.00
22080 Accreditation	Institutional Support Services	32,000.00
22101 Dean of Student Success	Institutional Support Services	94,681.00
22132 Safety Programs	Institutional Support Services	65,182.00
22201 Advancement & Grants	Institutional Support Services	270,567.00
22066 Collegewide Contingency	Collegewide Contingency	3,252,053.00

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-24 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

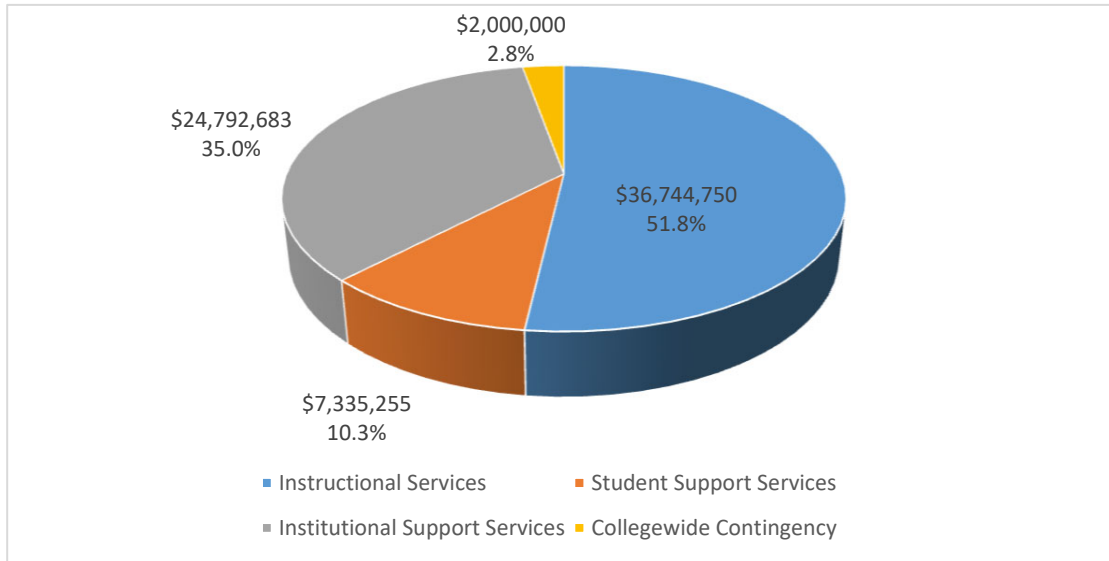
	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	24,084,078	26,143,566	27,848,900	39.3%
2000 MANAGEMENT SALARIES	2,714,612	2,743,160	3,056,633	4.3%
2000 CLASSIFIED SALARIES	9,512,813	10,425,069	11,417,134	16.1%
3000 EMPLOYEE BENEFITS **	17,906,182	18,627,751	19,449,693	27.4%
SALARY & BENEFIT SUBTOTAL	54,217,685	57,939,546	61,772,360	87.2%
4000 SUPPLIES & MATERIALS	1,206,911	1,213,904	1,947,427	2.7%
5000 OPERATING EXP	3,300,407	3,246,639	3,572,550	5.0%
6000 CAPITAL OUTLAY	48,703	20,251	1,629,351	2.3%
7000 TRANSFERS	(19,000)	(19,000)	(49,000)	-0.1%
7999 CONTINGENCY	2,500,000	648,833	2,000,000	2.8%
DIRECT EXPENDITURE SUBTOTAL	7,037,021	5,110,627	9,100,328	12.8%
TOTAL BUDGETED EXPENDITURES	61,254,706	63,050,173	70,872,688	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY24 is \$2,482,400.

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



Instructional Services	\$36,744,750	51.8%
Student Support Services	\$7,335,255	10.3%
Institutional Support Services	\$24,792,683	35.0%
Collegewide Contingency	\$2,000,000	2.9%
Total	\$70,872,688	100.0%

Org #	Description	Category	Tentative
30001	Agriculture General	Instructional Services	224,085
30021	Biology	Instructional Services	1,356,533
30030	Accounting	Instructional Services	271,216
30033	Business Management	Instructional Services	696,563
30037	Medical Technology	Instructional Services	230,782
30055	Computer Science	Instructional Services	179,727
30061	Continuing Education/Even	Instructional Services	64,258
30063	Kinesiology (PE)	Instructional Services	996,039
30064	EAC/Special Ed General (C	Instructional Services	435,266
30070	Engineering General	Instructional Services	237,414
30076	Diesel Technology	Instructional Services	107,136
30077	Automotive Technology	Instructional Services	696,293
30080	Drafting Technology	Instructional Services	191,478
30082	Welding & Cutting	Instructional Services	180,941
30083	Civil & Construction Mgnt	Instructional Services	137,993
30086	Industrial Mfg Technology	Instructional Services	96,223
30087	VC Vet Tech Program	Instructional Services	163,411
30091	Art	Instructional Services	710,430
30092	Ceramics	Instructional Services	262,533
30094	Music	Instructional Services	314,369
30096	Technical Theater	Instructional Services	355,243
30097	Dramatic Arts/Theatre Art	Instructional Services	159,443

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

30098 Dance	Instructional Services	10,174
30099 Photography	Instructional Services	157,541
30103 Computer Graphics	Instructional Services	41,279
30110 Foreign Language General	Instructional Services	486,701
30120 Nursing	Instructional Services	2,192,000
30125 Emergency Medical Service	Instructional Services	507,397
30135 Child Development (Instru	Instructional Services	413,624
30160 English	Instructional Services	2,181,250
30161 ESLENGM	Instructional Services	111,934
30162 Communication Studies	Instructional Services	483,451
30163 Philosophy	Instructional Services	339,479
30170 Math	Instructional Services	2,670,841
30180 Physical Science General	Instructional Services	121,244
30182 Physics	Instructional Services	371,000
30183 Chemistry	Instructional Services	1,266,485
30186 Water Science	Instructional Services	167,372
30190 Psychology	Instructional Services	478,544
30206 Criminal Justice	Instructional Services	293,700
30207 Basic Sheriff Academy	Instructional Services	36,598
30210 Social Science General	Instructional Services	12,440
30211 Anthropology	Instructional Services	327,819
30212 Economics	Instructional Services	191,311
30213 History	Instructional Services	570,563
30214 Geography	Instructional Services	491,742
30215 Political Science	Instructional Services	400,386
30216 Sociology	Instructional Services	638,068
30225 Athletics	Instructional Services	1,866,980
30240 Health Ed	Instructional Services	142,261
32075 Loadbank Accrual	Instructional Services	30,000
32016 Part Time Faculty Budget Pool	Instructional Services	11,675,190
30300 MESA	Student Support Services	173,236
31001 Admissions and Records (A	Student Support Services	1,396,422
31007 Career Center	Student Support Services	1,700
31008 Counseling	Student Support Services	2,502,234
31009 Financial Aid	Student Support Services	757,800
31011 International Stu/Stu Affairs	Student Support Services	127,468
31012 Learning Resources	Student Support Services	323,370
31013 Library	Student Support Services	963,725
31018 EOPS General Fund Match	Student Support Services	243,681
31019 Transfer Center	Student Support Services	3,569
31020 Tutoring	Student Support Services	283,548
31024 College Outreach	Student Support Services	164,851
32070 Student Business Office	Student Support Services	265,532
32081 Student Connect	Student Support Services	128,119

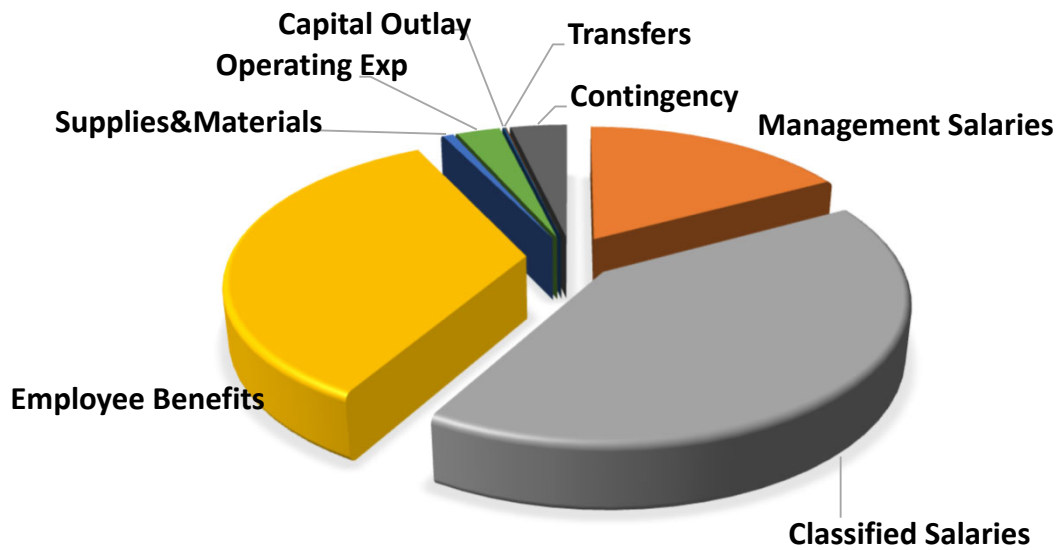
Ventura College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

30228 Dean East Campus	Institutional Support Services	13,014
31015 East Campus	Institutional Support Services	551,279
31022 Articulation	Institutional Support Services	164,982
31023 Distance Education	Institutional Support Services	518,613
31199 Utilities	Institutional Support Services	150,000
32005 Information Technology Op	Institutional Support Services	1,507,199
32015 President Office	Institutional Support Services	577,634
32016 VP Academic Affairs/Studn	Institutional Support Services	991,291
32017 College Wide Services	Institutional Support Services	2,305,150
32018 Dean, Institutional Equit	Institutional Support Services	1,288,267
32031 Dean Career Education II	Institutional Support Services	407,676
32032 Student Activities and Se	Institutional Support Services	126,340
32033 Dean Liberal Arts/Lrng Re	Institutional Support Services	474,053
32034 Dean Physical Ed Office	Institutional Support Services	532,284
32035 Dean Soc Sci/Humanities O	Institutional Support Services	237,865
32036 Dean of Student Services	Institutional Support Services	149,501
32037 Dean Career Education I	Institutional Support Services	406,469
32038 Dean Math/Science Office	Institutional Support Services	453,324
32040 VP Student Affairs	Institutional Support Services	506,528
32051 Business Services	Institutional Support Services	510,239
32060 Public Information Office	Institutional Support Services	507,393
32062 Staff Media Resource Cent	Institutional Support Services	9,180
32064 President Assigned Releas	Institutional Support Services	23,204
32065 Academic Senate/A.S. Rele	Institutional Support Services	275,274
32066 Vice President's Office	Institutional Support Services	3,542,828
32066 Retiree Health Benefits	Institutional Support Services	2,482,400
32068 Maintenance & Operations	Institutional Support Services	5,269,709
32076 Copy Center	Institutional Support Services	250,000
32080 Accreditation	Institutional Support Services	55,734
32082 College Logistics	Institutional Support Services	431,155
32083 Classified Senate	Institutional Support Services	3,000
32132 Safety Programs	Institutional Support Services	71,098
32066 Collegewide Contingency	Collegewide Contingency	2,000,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,291,324	2,493,684	2,906,671	17.1%
2000 CLASSIFIED SALARIES	5,990,186	6,399,616	6,999,074	41.3%
3000 EMPLOYEE BENEFITS **	4,962,286	5,308,141	5,835,258	34.4%
SALARY & BENEFIT SUBTOTAL	13,243,796	14,201,441	15,741,003	92.8%
4000 SUPPLIES & MATERIALS	100,410	116,410	116,450	0.7%
5000 OPERATING EXP	453,935	437,935	477,810	2.8%
6000 CAPITAL OUTLAY	37,700	37,700	22,700	0.1%
7000 TRANSFERS	(9,000)	(9,000)	(9,000)	-0.1%
7999 CONTINGENCY	971,488	628,909	615,098	3.6%
DIRECT EXPENDITURE SUBTOTAL	1,554,533	1,211,954	1,223,058	7.2%
TOTAL BUDGETED EXPENDITURES	14,798,329	15,413,395	16,964,061	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY24 is \$734,200.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET*	2023-24 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	1,555,000	-	0.0%
2000 CLASSIFIED SALARIES	142,381	1,362,553	150,813	1.4%
2000 BOARD & COMMISSIONERS, SALARIES & BENEFITS	193,408	193,435	222,277	2.0%
3000 EMPLOYEE BENEFITS	<u>76,142</u>	<u>260,238</u>	<u>83,432</u>	<u>0.8%</u>
SALARY & BENEFIT SUBTOTAL	411,931	3,371,226	456,522	4.2%
4000 SUPPLIES & MATERIALS	18,300	51,300	51,300	0.5%
5000 OPERATING EXP	6,454,135	6,609,468	6,651,825 ^[1]	61.0%
6000 CAPITAL OUTLAY	70,000	70,000	70,000	0.6%
7000 TRANSFERS	2,620,682	2,620,683	3,483,848 ^[2]	31.9%
7999 CONTINGENCY	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>1.8%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>9,363,117</u>	<u>9,351,451</u>	<u>10,456,973</u>	<u>95.8%</u>
TOTAL BUDGETED EXPENDITURES	<u>9,775,048</u>	<u>12,722,677</u>	<u>10,913,495</u>	<u>100.0%</u>

[1] Operating Exp includes:

Districtwide Software Systems	\$ 1,813,900
Insurance Premiums	\$ 1,205,000
Legal	\$ 700,000
Districtwide IT Infrastructure	\$ 498,300
Other Miscellaneous Expense	\$ 288,601
Bank, Credit Card Charges & COTOP	\$ 275,000
Districtwide IT Security	\$ 251,100
Health Insurance Broker	\$ 185,000
Bad Debt Exp	\$ 175,000
Board of Trustee Operations	\$ 172,924
Executive Management Search	\$ 150,000
Audits	\$ 145,000
Districtwide Memberships	\$ 140,000
Districtwide Marketing Campaign	\$ 117,000
Parking Online Admin	\$ 100,000
Unemployment Insurance	\$ 100,000
Facilities Planning	\$ 95,000
Online Transcript Admin	\$ 90,000
Collective Bargaining Costs	\$ 75,000
Recruitment-Advertising (HR)	\$ 75,000
Total	<u>\$ 6,651,825</u>

[2] Transfers in/out includes:

Campus Police Services	\$ 2,700,000
New Info Tech & Equip	\$ 290,000
College Work Study Match	\$ 202,848
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Classified Leadership Inst.	\$ 36,000
Academic Senate	<u>\$ 30,000</u>
Total	<u>\$ 3,483,848</u>

* Includes Use of Reserves approved in July 2022 and Budget Augmentation approved in January 2023.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET*	2023-24 TENTATIVE BUDGET
80099	SEIU Release Time	136,190	147,858	155,051
82011	Personnel Commissioners	85,903	85,903	92,802
82080	Accreditation/Planning	25,000	25,000	25,000
82100	Board Election	140,000	75,000	-
82101	Board of Trustees Operations	315,255	315,255	339,314
82103	Legal	700,000	938,000	700,000
82104	Districtwide Memberships	140,000	152,000	140,000
82106	Police Services	1,836,000	1,836,000	2,700,000
82111	Audits	145,000	145,000	145,000
82112	Bank, Credit Card Charges	291,000	291,000	275,000
82114	College Work Study Match	212,000	212,000	208,028
82116	Unemployment Insurance	100,000	100,000	100,000
82119	Management Consulting	40,000	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	40,000	40,000	40,000
82129	Online Transcript Admin	95,000	95,000	90,000
82131	Insurance Premiums	1,175,000	1,175,000	1,205,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	185,000	185,000	185,000
82137	Parking Online Admin	60,000	60,000	100,000
82138	Classified Staff Development	15,000	15,000	15,000
82141	Durley Dr. Property Maintenance	15,000	15,000	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	95,000	95,000	95,000
82149	Exec Management Search Costs	25,000	25,000	150,000
82150	1095C Employer Provided Health (Fed req.)	50,000	50,000	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)	75,000	78,333	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	18,000	18,000
82170	Collection Fees (COTOP)	14,000	14,000	14,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	Districtwide Software Systems	1,765,000	1,765,000	1,833,900
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	40,000	175,000
82181	Contingency	200,000	-	200,000
82188	Info Technology Equipment	40,000	40,000	40,000
82191	One-Time Employee Compensation	-	2,947,628	-
82196	District Wide Leadership Academy	12,500	12,500	12,500
82198	Student Leadership Academy	2,500	2,500	2,500
82199	Classified Leadership Institute	36,000	36,000	36,000
82200	Districtwide IT Security	241,500	241,500	251,100
82201	Districtwide IT Infrastructure	527,200	527,200	548,300
87313	D/W Marketing Campaign	150,000	150,000	150,000
87314	Compressed Calendar Implementation	-	-	-
	TOTAL EXPENDITURES	9,775,048	12,722,677	10,913,495

* Includes Use of Reserves approved in July 2022 and Budget Augmentation approved in January 2023.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET
GAS	264,489	264,489	396,922
WATER/SEWER	948,161	948,161	805,581
ELECTRICITY	3,064,071	3,064,071	3,369,127
TELEPHONE/TECH	73,279	73,279	78,370
DIRECT EXPENDITURE SUBTOTAL	4,350,000	4,350,000	4,650,000
TOTAL BUDGETED EXPENDITURES	4,350,000	4,350,000	4,650,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

FUND BALANCES

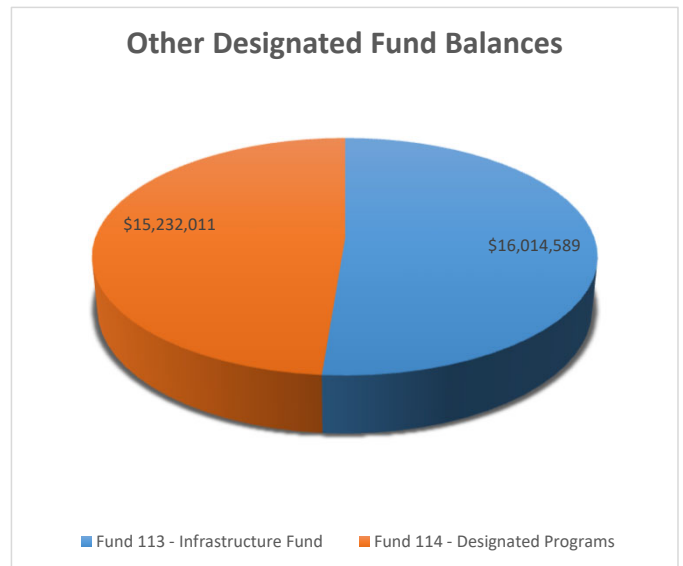
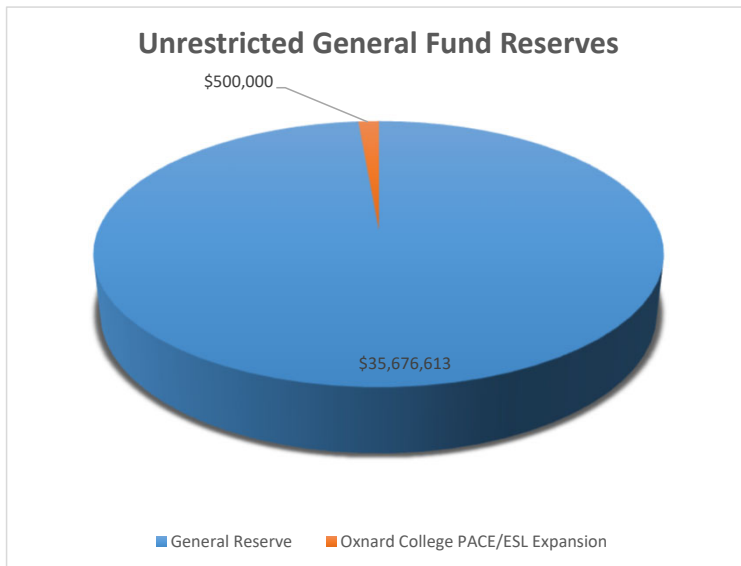
	6/30/2022 ACTUALS	6/30/2023 PROJECTIONS	6/30/2024 PROJECTIONS
Board Designated [a]			
State Required Minimum 5%	9,751,763		
General Reserve [b]		33,632,985	38,038,660
Revenue Shortfall Contingency	5,000,000		
State Teachers' Retirement System (STRS)	1,000,000		
Energy Efficiency	-		
Oxnard College PACE/ESL Expansion	1,500,000	1,000,000	500,000
Budget Carryover	3,367,604	3,815,058	-
Contingency Reserve [c]	-	3,000,000	3,000,000
Unallocated	14,242,320		
Reserve Shortfall [d]		(956,372)	(5,362,047)
Total Fund 111 Total Reserves	<u>34,861,687</u>	<u>40,491,671</u>	<u>36,176,613</u>
Other Designated Fund Balances:			
Fund 113 - Infrastructure Model	<u>19,701,942</u>	<u>18,203,311</u>	<u>16,014,589</u>
Fund 114 - Designated Programs	<u>20,753,725</u>	<u>19,727,295</u>	<u>15,232,011</u>
Grand Total - General Fund Unrestricted	<u><u>75,317,354</u></u>	<u><u>78,422,277</u></u>	<u><u>67,423,213</u></u>

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

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

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

[d] The District's Reserves in the Unrestricted General Fund are anticipated to be less than the amount designated in BP 6305.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2023-2024 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.

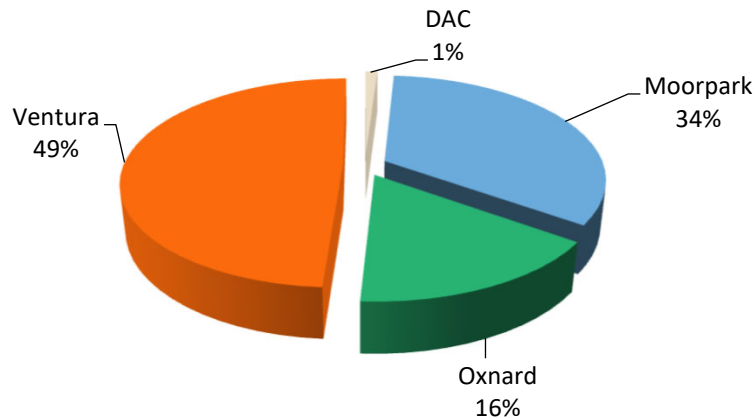
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

		2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
8000	REVENUES ^[a]	1,225,000	2,604,000
1000	ACADEMIC SALARIES	-	-
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	-	-
	SALARY & BENEFIT SUBTOTAL	-	-
4000	SUPPLIES & MATERIALS	1,193,000	1,160,065
5000	OTHER OPERATING EXP	960,500	823,555
6000	CAPITAL OUTLAY	1,343,000	1,159,102
7000	OTHER OUTGO	3,107,000	1,650,000
	TOTAL EXPENDITURES	6,603,500	4,792,722
	Net Change Fund Balance		(2,188,722)
	Beginning Fund Balance		18,203,311
	Ending Fund Balance		16,014,589

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
2023-2024 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	3,903,104	-	360,000	3,543,104
15221	MC	Library Materials & Databases	668,425	-	240,000	428,425
15222	MC	Inst & Non Inst Equip	937,424	-	520,000	417,424
15223	MC	Tech Hardware & Software	2,396,360	-	310,000	2,086,360
15224	MC	Other	3,570,269	-	190,000	3,380,269
		SUBTOTAL MOORPARK	11,475,582	-	1,620,000	9,855,582
25220	OC	Sch Maint & Capital Furniture	1,410,249	-	251,082	1,159,167
25221	OC	Library Materials & Databases	223,523	-	80,000	143,523
25222	OC	Inst & Non Inst Equip	164,208	-	64,860	99,348
25223	OC	Tech Hardware & Software	885,776	-	126,780	758,996
25224	OC	Other	334,170	-	250,000	84,170
		SUBTOTAL OXNARD	3,017,926	-	772,722	2,245,204
35220	VC	Sch Maint & Capital Furniture	975,430	-	750,000	225,430
35221	VC	Library Materials & Databases	205,473	-	80,000	125,473
35222	VC	Inst & Non Inst Equip	646,530	-	570,000	76,530
35223	VC	Tech Hardware & Software	882,055	-	650,000	232,055
35224	VC	Other	391,161	-	300,000	91,161
		SUBTOTAL VENTURA	3,100,649	-	2,350,000	750,649
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			18,203,311	2,604,000	4,792,722	16,014,589

[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
2023-2024 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

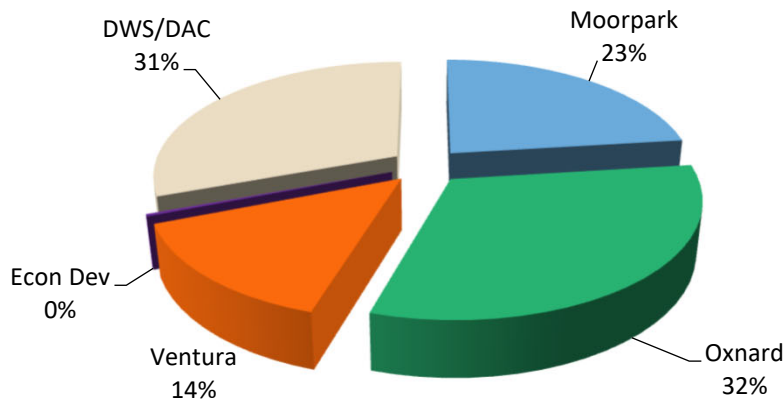
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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
2023-2024 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
8000 REVENUES	<u>2,909,601</u>	<u>2,572,973</u>
1000 ACADEMIC SALARIES	407,002	355,000
2000 CLASSIFIED & OTHER SALARIES	1,552,355	1,324,818
3000 EMPLOYEE BENEFITS	759,500	656,255
SALARY & BENEFIT SUBTOTAL	<u>2,718,857</u>	<u>2,336,073</u>
4000 SUPPLIES & MATERIALS	323,683	360,967
5000 OTHER OPERATING EXP	1,668,218	1,752,442
6000 CAPITAL OUTLAY	583,323	304,059
7000 OTHER OUTGO	1,377,020	2,314,716
TOTAL EXPENDITURES	<u>6,671,101</u>	<u>7,068,257</u>
Net Change Fund Balance		(4,495,284)
Beginning Fund Balance		19,727,295
Ending Fund Balance		15,232,011

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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	4,344	-	3,613	731
10162	MC	Speech, Debate	1,048	-	1,000	48
12601	MC	Basic Needs Center	61,569	-	45,069	16,500
12910	MC	MC Rising Scholars	19,091	-	19,091	-
12911	MC	Photovoltaic & Renewable Energy Tec	4,938	-	4,938	-
14225	MC	MC Performing Arts Center	7,277	-	4,939	2,338
15002	MC	Civic Center	164,345	95,000	84,157	175,188
15004	MC	Indirect Cost Recovery	1,170,732	20,000	65,230	1,125,502
15024	MC	Proctoring/Testing Fees	19,817	-	15,945	3,872
15026	MC	Bookstore Lease	5,455,336	80,000	1,032,000	4,503,336
15032	MC	MC Emergency Activities	200,966	-	100,000	100,966
1512x	MC	Community Services	9,848	-	9,848	-
15200	MC	International Students	335,424	238,474	243,517	330,381
SUBTOTAL MOORPARK PROGRAMS			7,454,735	433,474	1,629,347	6,258,862
22072	OC	PACE/ESL Expansion	229,872	500,000	700,016	29,856
22073	OC	Foundation Support	-	5,000	5,000	-
22147	OC	CSSC County Lease	626,643	-	45,206	581,437
24461	OC	Auto Body	2,508	200	1,000	1,708
24510	OC	Dental Hygiene	247,822	52,000	12,508	287,314
24560	OC	Dental Hygiene Endow/Donations	2,000	-	-	2,000
24565	OC	EMT Skills Testing	13,465	13,250	13,257	13,458
24567	OC	State Fire Training	40,178	15,000	15,000	40,178
25002	OC	Civic Center	474,293	150,000	434,480	189,813
25004	OC	Indirect Cost Recovery	1,034,272	-	629,249	405,023
25010	OC	Leases	386,166	64,514	47,025	403,655
25023	OC	College Improvement Fund	37,388	-	6,000	31,388
25024	OC	Proctoring/Testing Fees	7,909	2,000	500	9,409
25026	OC	Bookstore Lease	300,956	30,000	156,266	174,690
25027	OC	All College Day	2,835	-	2,835	-
25031	OC	Contingency	92,086	-	6,165	85,921
25032	OC	OC Emergency Activities	149,100	-	149,100	-
25200	OC	International Students	-	-	-	-
25201	OC	CC Foundation Smog Ref & Tech	9,977	12,000	12,000	9,977
SUBTOTAL OXNARD PROGRAMS			3,657,470	843,964	2,235,607	2,265,827

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
32065	VC	Academic Senate	807	-	807	-
35002	VC	Civic Center	670,000	251,000	307,922	613,078
35004	VC	Indirect Cost Recovery	1,754,000	70,000	149,382	1,674,618
35009	VC	El Camino High School Lease	45,318	23,600	25,000	43,918
3501x	VC	Leases	107,000	89,000	115,218	80,782
35024	VC	Testing Fees	18,900	4,000	8,000	14,900
35026	VC	Bookstore Lease	1,041,000	110,000	222,100	928,900
35032	VC	VC Emergency Activities	30,700	-	30,700	-
35200	VC	International Students	425,000	75,000	157,908	342,092
SUBTOTAL VENTURA PROGRAMS			4,092,725	622,600	1,017,037	3,698,288
53001	EWD	District Economic Development Office	170,886	41,595	21,559	190,922
SUBTOTAL ECON DEV PROGRAMS			170,886	41,595	21,559	190,922
72067	DAC	District Office Building	557,000	275,000	300,113	531,887
75004	DAC	Indirect Cost Recovery	973,960	331,000	384,483	920,477
SUBTOTAL DAC PROGRAMS			1,530,960	606,000	684,596	1,452,364
81009	DWS	Financial Aid Administrative Allowance	-	340	340	-
82119	DWS	Management Consulting	106,830	-	50,000	56,830
82123	DWS	Remote Registration	32,594	-	32,594	-
82130	DWS	Emergency Preparedness	1,233,500	-	248,000	985,500
82132	DWS	Safety Progs, Training, Imple.	54,560	-	25,000	29,560
82139	DWS	Student Print Services	233,000	25,000	24,000	234,000
82166	DWS	Board Room Broadcasting	44,858	-	20,000	24,858
82186	DWS	Energy Efficiency	240,000	-	240,000	-
85032	DWS	D/W Emergency Activities	459,177	-	459,177	-
87313	DWS	D/W Marketing Campaign	156,000	-	156,000	-
87314	DWS	Compressed Calendar Implementation	260,000	-	225,000	35,000
SUBTOTAL DISTRICTWIDE PROGRAMS			2,820,519	25,340	1,480,111	1,365,748
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			19,727,295	2,572,973	7,068,257	15,232,011

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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 2023-24 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:

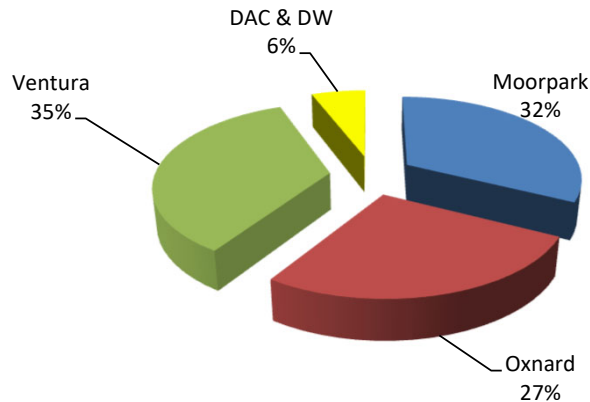
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
RESTRICTED GENERAL FUND**

FUND 12X BY MAJOR OBJECT

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET
8000 REVENUES	<u>89,879,181</u>	<u>127,893,992</u>	<u>111,320,765</u>
1000 ACADEMIC SALARIES	10,788,011	15,344,782	13,846,928
2000 CLASSIFIED & OTHER SALARIES	20,902,742	28,800,394	27,418,736
3000 EMPLOYEE BENEFITS	<u>11,430,622</u>	<u>15,712,490</u>	<u>15,163,203</u>
SALARY & BENEFIT SUBTOTAL	43,121,375	59,857,666	56,428,867
4000 SUPPLIES & MATERIALS	11,668,148	16,927,996	13,488,884
5000 OTHER OPERATING EXP	11,544,989	18,463,755	17,016,256
6000 CAPITAL OUTLAY	12,509,266	14,068,390	7,128,631
7000 OTHER OUTGO	<u>14,136,687</u>	<u>21,928,145</u>	<u>19,824,697</u>
TOTAL EXPENDITURES	<u>92,980,465</u>	<u>131,245,952</u>	<u>113,887,335</u>
Net Change Fund Balance			(2,566,569)
Beginning Fund Balance			5,755,505
Ending Fund Balance			3,188,935

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	15,980,837	13,277,028	19,228,382	668,400	49,154,647
125	OTHER STATE GRANTS	12,625,823	8,621,069	12,673,464	5,855,053	39,775,410
126	FEDERAL GRANTS	2,947,692	7,433,138	5,065,187	-	15,446,018
128x	RESTRICTED LOTTERY & IELM	5,059,305	710,850	2,545,037	-	8,315,192
129	OTHER RESTRICTED FUNDS	256,963	477,880	299,059	162,166	1,196,068
TOTAL GENERAL FUND RESTRICTED		36,870,620	30,519,964	39,811,131	6,685,620	113,887,335

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6801	CARE 2022-23*	14,009	45,000	146,148	-	205,157
x6811	CARE 2023-24	112,846	423,621	178,714	-	715,181
x6802	DSPS 2022-23*	615,279	143,122	844,513	-	1,602,914
x6812	DSPS 2023-24	1,530,977	972,030	1,635,730	-	4,138,737
x6803	EOPS 2022-23*	368,414	100,000	433,000	-	901,414
x6813	EOPS 2023-24	985,581	1,528,571	1,088,281	-	3,602,433
x6009	Prior Year(s) DSPS*	82,813	475	104,129	-	187,417
x6038	TANF	39,660	52,661	53,056	-	145,377
x6211	Student Financial Aid Administration 2022-23*	13,308	25,000	113,000	-	151,308
x6311	Student Financial Aid Administration 2022-24	507,083	360,571	531,488	-	1,399,142
x6518	Student Equity & Achievement 2022-23*	930,296	1,379,567	2,800,000	-	5,109,863
x6519	Student Equity & Achievement 2023-24	3,698,769	2,623,264	3,615,551	-	9,937,584
x6614	Guided Pathways 2021-22*	-	17,000	-	-	17,000
x6615	Guided Pathways 2022-23*	404,681	309,052	387,260	-	1,100,993
x7010	Perkins IV Title I Part C	421,156	228,697	392,937	-	1,042,790
x7041	CalWORKS 2021-22*	-	-	109,991	-	109,991
x7343	CalWORKS 2022-23*	86,703	50,000	255,825	-	392,528
x7344	CalWORKS 2023-24	223,739	320,731	323,678	-	868,148
x7506	Strong Workforce Local 2021-22*	286,458	320,349	516,455	-	1,123,262
x7501	Strong Workforce Local 2022-23*	1,401,311	806,297	1,504,612	-	3,712,220
x7508	Strong Workforce Local 2023-24	1,529,919	796,547	1,429,381	-	3,755,847
x7606	Strong Workforce Regional 2021-22*	431,264	327,619	337,514	39,948	1,136,345
x7607	Strong Workforce Regional 2022-23*	794,639	672,754	759,761	304,520	2,531,674
x8127	Veteran Resource Center 2021-22*	-	66,864	24,000	-	90,864
x8121	Veteran Resource Center 2022-23*	67,387	66,762	93,133	-	227,282
x8122	Veteran Resource Center 2023-24	66,451	63,869	92,276	-	222,596
x8430	Dreamer Resource 2020-21*	7,887	-	-	-	7,887
x8431	Dreamer Resource 2021-22*	88,758	55,994	50,000	-	194,752
x8432	Dreamer Resource 2022-23*	28,749	74,967	96,398	-	200,114
x8433	Dreamer Resource 2023-24	103,320	71,219	94,172	-	268,711
x8440	Basic Needs Center 2021-22*	16,340	218,365	20,000	-	254,705
x8441	Basic Needs Center 2022-23*	180,000	288,001	340,911	-	808,912
x8442	Basic Needs Center 2023-24	328,710	273,601	323,865	-	926,176
x845x	Mental Health Services Support 2021-23*	305,335	376,000	245,091	-	926,426
x8452	Mental Health Services Support 2023-24	261,069	183,899	241,012	-	685,980
x8490	Library Services Platform 2021-22*	11,709	5,416	9,881	-	27,006
x8717	Financial Aid Technology 2022-23*	-	-	1,831	-	1,831
x8718	Financial Aid Technology 2023-24	36,216	29,142	34,787	-	100,145
861xx	Staff Diversity 2020-23*	-	-	-	191,988	191,988
86142	Staff Diversity 2023-24	-	-	-	131,944	131,944

TOTAL STATE CATEGORICAL FUNDS 15,980,837 13,277,028 19,228,382 668,400 49,154,647

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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*	9,655	15,410	23,397	7,508	55,970
x6073	CA College Promise 2021-22*	134,069	20,000	-	-	154,069
x6074	CA College Promise 2022-23*	100,000	-	5,000	-	105,000
x6075	CA College Promise 2023-24	2,246,320	191,318	623,379	-	3,061,017
x6324	Student Success Completion Grant 2022-23*	207,665	314,494	1,200,000	-	1,722,159
x6323	Student Success Completion Grant 2023-24	2,931,622	3,366,475	4,060,843	-	10,358,940
x7055	Foster and Kinship Care Education 2022-23*	-	7,500	12,420	-	19,920
x7056	Foster and Kinship Care Education 2023-24	-	80,402	104,574	-	184,976
x7566	Nursing Program Support Grant 2023-24	194,563	-	176,406	-	370,969
x772x	Institutional Effectiveness Partnership Initiative*	-	-	200,000	-	200,000
x7902	COVID-19 Recovery Block Grant*	3,886,454	2,079,935	2,621,675	5,429,712	14,017,777
x8134	Retention & Enrollment Outreach 2020-21*	-	-	128,350	-	128,350
x8135	Retention & Enrollment Outreach 2021-22*	108,081	237,000	279,048	-	624,129
x8136	Retention & Enrollment Outreach 2022-23*	1,260,817	660,492	1,165,853	-	3,087,162
x8460	Basic Needs Services Support 2021-22*	246,512	224,861	-	-	471,373
x8461	Basic Needs Services Support 2022-23*	259,941	230,415	186,000	-	676,356
x8470	LGBTQ+ 2021-22*	83,774	50,000	76,046	-	209,820
x8570	LAEP 2022-23*	207,339	222,313	258,801	-	688,453
x8580	College and Career Access Pathways*	25,075	1,017	2,387	-	28,479
x8590	NextUp*	593,668	411,792	740,247	-	1,745,707
x8610	Regional Equity Recovery Partnership*	77,600	80,584	77,601	-	235,785
x8670	Culturally Competent Faculty Prof. Dev.*	30,168	24,561	54,011	-	108,740
x8780	Zero-Textbook Cost Program (ZTC)*	20,000	20,000	20,000	-	60,000
18729	Beh Health Mentored Intern Program*	2,500	-	-	-	2,500
28185	Rising Scholars Network*	-	382,500	-	-	382,500
37197	MESA 2021-22*	-	-	102,638	-	102,638
37198	MESA 2022-23*	-	-	274,789	-	274,789
37199	MESA 2023-24	-	-	280,000	-	280,000
86001	Technology & Data Security*	-	-	-	209,500	209,500
86140	EEO Best Practices 2021-22*	-	-	-	208,333	208,333

TOTAL OTHER STATE GRANTS	12,625,823	8,621,069	12,673,464	5,855,053	39,775,410
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* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7056	Foster and Kinship Care Education 2023-24	-	41,023	53,355	-	94,378
x7421	CCAMPIS - Year 1*	100,863	77,825	-	-	178,688
x7422	CCAMPIS - Year 2*	42,978	115,884	70,782	-	229,644
x7423	CCAMPIS - Year 3	114,009	150,651*	118,282*	-	382,942
x7424	CCAMPIS - Year 4	-	115,885	109,631*	-	225,516
x7451	LSAMP Year 1*	31,323	11,350	16,459	-	59,131
x7452	LSAMP Year 2*	50,886	33,931	50,462	-	135,279
x7453	LSAMP Year 3	51,046	52,330	52,818	-	156,194
x7900	HEERF Institutional Portion*	-	728,209	2,385,367	-	3,113,576
17620	Work to Learn Project*	225,000	-	-	-	225,000
17730	Proj. Chess - Title V with CLU - Year 1*	52,109	-	-	-	52,109
17731	Proj. Chess - Title V with CLU - Year 2*	129,597	-	-	-	129,597
17732	Proj. Chess - Title V with CLU - Year 3*	5,834	-	-	-	5,834
17733	Proj. Chess - Title V with CLU - Year 4*	4,338	-	-	-	4,338
17734	Proj. Chess - Title V with CLU - Year 5*	91,595	-	-	-	91,595
17741	Proj. Impacto - Year 2*	345,219	-	-	-	345,219
17742	Proj. Impacto - Year 3*	582,512	-	-	-	582,512
17743	Proj. Impacto - Year 4	590,514	-	-	-	590,514
17750	Dev. College to Career Pathways Year 1*	43,481	-	-	-	43,481
17751	Dev. College to Career Pathways Year 2*	236,388	-	-	-	236,388
17752	Dev. College to Career Pathways Year 3	250,000	-	-	-	250,000
27148	Proj. Acceso - Title V - Year 4*	-	452,971	-	-	452,971
27149	Proj. Acceso - Title V - Year 5	-	599,999	-	-	599,999
27161	Guided Pathways Year 1*	-	796,689	-	-	796,689
27162	Guided Pathways Year 2*	-	363,145	-	-	363,145
27163	Guided Pathways Year 3	-	970,883	-	-	970,883
27175	Trio Student Support - Year 1*	-	29,437	-	-	29,437
27177	Trio Student Support - Year 3*	-	72,067	-	-	72,067
27178	Trio Student Support - Year 4	-	261,888	-	-	261,888
27431	Proj. Puentes Year 1*	-	432,063	-	-	432,063
27432	Proj. Puentes Year 2	-	600,000	-	-	600,000
28153	Proyecto Exito Year 3*	-	543,400	-	-	543,400
28154	Proyecto Exito Year 4	-	600,000	-	-	600,000
28171	Upward Bound Year 1*	-	85,908	-	-	85,908
28172	Upward Bound Year 2	-	297,600	-	-	297,600
37431	Pipeline for Diverse Nutrition Year 1*	-	-	36,526	-	36,526
37432	Pipeline for Diverse Nutrition Year 2*	-	-	37,500	-	37,500
37433	Pipeline for Diverse Nutrition Year 3	-	-	37,500	-	37,500
37441	SAIL Year 1*	-	-	278,790	-	278,790
37442	SAIL Year 2*	-	-	817,715	-	817,715
37443	SAIL Year 3	-	-	1,000,000	-	1,000,000
TOTAL FEDERAL GRANTS		2,947,692	7,433,138	5,065,187	-	15,446,018

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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)	2,103,785	377,850	2,042,750	-	4,524,386
VAR	Restricted Lottery 23-24	-	-	502,287	-	502,287
TOTAL RESTRICTED LOTTERY		2,103,785	377,850	2,545,037	-	5,026,673

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878	12879	12880	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	IELM (Carryforward)	2,955,520	333,000	-	-	3,288,520
TOTAL IELM		2,955,520	333,000	-	-	3,288,520

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	15,766	10,867	23,813	-	50,445
x6006	Work Study	241,197	244,986	275,247	-	761,430
28160	Tax Credit Outreach	-	2,500	-	-	2,500
27161	Homeless Housing Assistance & Prev	-	219,527	-	-	219,527
81009	Financial Aid Administrative Allowance	-	-	-	162,166	162,166
TOTAL OTHER RESTRICTED FUNDS		256,963	477,880	299,059	162,166	1,196,068

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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.

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The FY24 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 \$1,095,545 in projected revenues from parking fees and traffic fines as well as \$2,700,000 from the General Fund-Unrestricted (Districtwide Services) towards the cost of providing police services at all sites.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 PARKING SERVICES FUND
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2022-23 ADOPTED BUDGET	2023-24 TENTATIVE BUDGET	2022-23 ADOPTED BUDGET	2023-24 TENTATIVE BUDGET	2022-23 ADOPTED BUDGET	2023-24 TENTATIVE BUDGET
BEGINNING BALANCE	1,393,513	2,474	317,688	104,033	1,711,201	106,507
REVENUES						
Parking Fees - Permits	146,300	293,000	48,000	163,000	194,300	456,000
Parking Fees - Permits CCPG	99,000	198,000	-	-	99,000	198,000
Parking Fees - Daily/Coin	168,200	336,480	-	-	168,200	336,480
Parking and Traffic Fines	53,900	108,065	-	-	53,900	108,065
Other Local Revenues/Fees	150,000	160,000	-	-	150,000	160,000
Interfund Transfer In from Subfund 111 [a]	1,836,000	2,700,000	-	-	1,836,000	2,700,000
Intrafund Transfer [c]	200,000	-	-	-	200,000	-
TOTAL REVENUES	2,653,400	3,795,545	48,000	163,000	2,701,400	3,958,545
RESOURCES AVAILABLE	4,046,913	3,798,019	365,688	267,033	4,412,601	4,065,052
EXPENDITURES						
Classified & Other Salaries	1,885,573	2,136,107	-	-	1,885,573	2,136,107
Employee Benefits	1,181,356	1,235,029	-	-	1,181,356	1,235,029
Supplies and Materials	45,000	56,600	-	-	45,000	56,600
Operating Expenditures	311,510	280,695	-	-	311,510	280,695
Capital Outlay	621,000	75,000	-	-	621,000	75,000
Other Outgo [b]	-	-	200,000	-	200,000	-
TOTAL EXPENDITURES	4,044,439	3,783,431	200,000	0	4,244,439	3,783,431
BUDGETED ENDING BALANCE	2,474	14,588	165,688	267,033	168,162	281,621.00

[a] - Transfer from Districtwide Services.
 [b] - FY23 Transfer from Parking Lots to Campus Police to cover operational deficit and the purchase of new vehicles.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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 \$26 and \$22 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
 2023-2024 TENTATIVE BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET
BEGINNING FUND BALANCE	2,580,848	2,578,348	1,163,386	1,144,653	612,719	391,670	4,356,953	3,955,216
REVENUES								
State Mandated Costs-Block Grant	102,000	105,000	45,000	45,000	45,000	102,000	192,000	252,000
Other State Revenues	10,000	10,000	-	-	-	-	-	-
Student Health Fees	645,861	735,000	316,000	388,680	480,000	525,000	1,441,861	1,648,680
Other Student Charges	43,000	30,000	15,000	15,000	25,000	25,000	83,000	70,000
Other Income	3,300	11,000	6,000	6,000	4,000	5,000	13,300	22,000
TOTAL REVENUES	804,161	891,000	382,000	454,680	554,000	657,000	1,740,161	1,992,680
EXPENDITURES								
Academic Salaries	126,766	143,265	92,255	82,369	116,611	117,959	335,632	343,593
Classified & Other Salaries	316,439	338,507	113,674	125,166	341,720	403,592	771,833	867,265
Employee Benefits	216,141	253,472	97,504	113,582	310,656	366,231	624,301	733,285
Supplies & Materials	38,250	49,250	38,500	60,413	25,500	24,800	102,250	134,463
Operating Expenses	109,065	109,006	58,800	73,150	140,017	100,194	307,882	282,350
Capital Outlay	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	806,661	893,500	400,733	454,680	934,504	1,012,776	2,141,898	2,360,956
OPERATING SURPLUS(DEFICIT)	(2,500)	(2,500)	(18,733)	-	(380,504)	(355,776)	(401,737)	(368,276)
ENDING FUND BALANCE	2,578,348	2,575,848	1,144,653	1,144,653	232,215	35,894	3,955,216	3,586,940

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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
 2023-2024 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET
 FUND 322

	OXNARD	
	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
BEGINNING BALANCE	498,221	498,372
REVENUES		
Food Sales	116,304	75,000
Catering Sales	15,000	1,000
Interfund Transfer In	-	-
TOTAL REVENUES	131,304	76,000
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	10,170	10,360
Supplies and Materials	1,800	1,800
Operating Expenditures	19,183	19,183
TOTAL EXPENDITURES	31,153	31,343
OPERATING INCOME (LOSS)	100,151	44,657
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	(100,000)	-
TOTAL NON OPERATING REV / (EXP)	(100,000)	0
NET CHANGE IN FUND BALANCE	151	44,657
ENDING FUND BALANCE	498,372	543,029

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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
 2023-2024 TENTATIVE BUDGET
 CHILD DEVELOPMENT CENTER
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET
BEGINNING FUND BALANCE	328,820	272,599	35,104	35,104	537,614	396,737	901,538	704,440
REVENUES								
Child Care Tax Bailout Apportionment	35,000	35,000	33,000	33,000	34,000	34,000	102,000	102,000
Child Care Fees	386,716	360,000	134,000	300,000	180,000	240,000	700,716	900,000
Child Care Fees-paid by grants/aid	-	-	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	250,000	100,000	10,000	-	260,000	100,000
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	421,716	395,000	417,000	433,000	224,000	274,000	1,062,716	1,102,000
EXPENDITURES								
Classified & Other Salaries	283,470	302,749	537,863	612,478	291,844	329,340	1,113,177	1,244,567
Employee Benefits	180,652	163,347	360,936	434,514	114,383	120,124	655,971	717,985
Supplies & Materials	5,500	5,500	16,150	21,150	10,000	10,250	31,650	36,900
Operating Expenses	8,315	8,315	5,500	5,500	5,650	6,160	19,465	19,975
TOTAL EXPENDITURES	477,937	479,911	920,449	1,073,642	421,877	465,874	1,820,263	2,019,427
OPERATING INCOME (LOSS)	(56,221)	(84,911)	(503,449)	(640,642)	(197,877)	(191,874)	(757,547)	(917,427)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	503,449	629,249	57,000	57,000	560,449	686,249
TOTAL NON OPERATING REV/ (EXP)	-	-	503,449	629,249	57,000	57,000	560,449	686,249
NET CHANGE IN BALANCE	(56,221)	(84,911)	-	(11,393)	(140,877)	(134,874)	(197,098)	(231,178)
ENDING FUND BALANCE	272,599	187,688	35,104	23,711	396,737	261,863	704,440	473,262

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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 or instructional lab component of the EATM program. In addition to the revenue generated from private gifts and fundraising events and activities, the Zoo is also open to the public on weekends and regularly hosts K-12 field trips for a reasonable fee, thus ensuring it continues to be a self-sustaining enterprise.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 EXOTIC ANIMAL TRAINING & MANAGEMENT (EATM)
 INSTRUCTIONAL LAB OUTLET
 FUND 391

	MOORPARK	
	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
BEGINNING BALANCE	200,402	37,959
REVENUES		
Fund Raising	183,894	183,894
Private Gifts/Contributions	33,200	33,200
Ticket & Event Sales	172,700	207,700
Other Local Income	3,600	3,600
TOTAL REVENUES	393,394	428,394
EXPENDITURES		
Classified Salaries	192,600	149,022
Employee Benefits	128,728	89,473
Supplies and Materials	17,561	26,080
Operating Expenditures	78,740	101,740
TOTAL EXPENDITURES	417,629	366,315
OPERATING INCOME (LOSS)	(24,235)	62,079
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	(138,208)	(34,658)
TOTAL NON OPERATING REV / (EXP)	(138,208)	(34,658)
NET CHANGE IN FUND BALANCE	(162,443)	27,421
ENDING FUND BALANCE	37,959	65,380

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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.

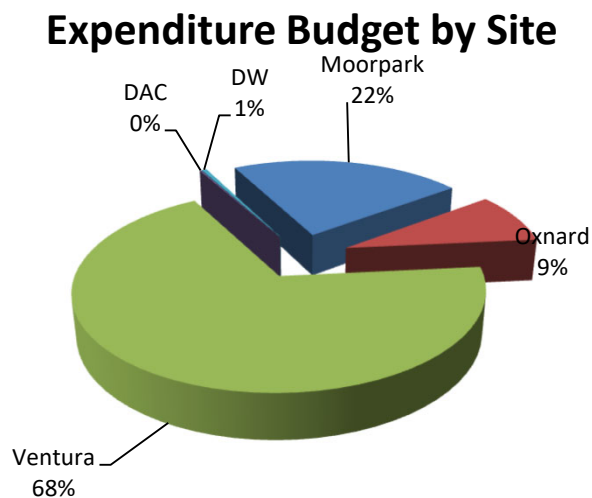
Fund 4xx is comprised of the following sub-funds whose revenues and expenditures are either restricted or designated, as indicated below:

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
2023-2024 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2022-23 ADOPTION BUDGET	2022-23 REVISED BUDGET	2023-24 TENTATIVE BUDGET
8000 REVENUES	17,745,148	98,165,050	94,484,859
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	1,393,839	1,737,990	1,612,555
5000 OTHER OPERATING EXP	2,779,483	8,361,353	8,313,954
6000 CAPITAL OUTLAY	28,711,125	105,417,447	101,764,637
7000 OTHER OUTGO	573,843	573,843	852,708
TOTAL EXPENDITURES	33,458,290	116,090,632	112,543,854
Net Change Fund Balance			(18,058,995)
Beginning Fund Balance			55,379,121
Ending Fund Balance			37,320,126



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
41X	State Bond, Scheduled Maintenance, & Housing Planning/Construction	17,232,730	5,531,845	73,274,235	-	-	96,038,810
415	Redevelopment Agency Funds	-	-	265,437	-	-	265,437
417	Non Res Stdnt Cptl Outlay Surcharge	-	-	73,991	-	-	73,991
419	Locally Funded Projects	7,240,522	4,103,660	2,683,553	24,362	10,000	14,062,097
44x/451	New Info Tech/Equipment/Refresh	614,077	150,000	695,000	125,000	519,442	2,103,519
TOTAL CAPITAL PROJECTS		25,087,329	9,785,505	76,992,217	149,362	529,442	112,543,854

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Administration Building Reconstruction*	4,055,999	3,806,402	7,862,401	-
MC	Student Housing Planning Grant**	-	129,065	129,065	-
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	-	163,504	163,504	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
MC	21/22 Fountain Hall Air Handler Rpl	-	650,000	650,000	-
MC	21/22 Repl Carpet PhySci & Life Sci	-	250,000	250,000	-
MC	21/22 CW Auto Sliding Door Repl	-	448,000	448,000	-
MC	21/22 Paint Ext Bldg 2,19,6,11,40	-	438,960	438,960	-
MC	21/22 PA Speaker Replacement	-	398,940	398,940	-
MC	21/22 Campus Ctr Plumb Sys Repair	-	465,212	465,212	-
MC	22/23 Bldg 2 2ndFloorDeck Srfc Repl	-	265,941	265,941	-
MC	22/23 Repl Sanitary Sewer Bldg 1	-	400,000	400,000	-
MC	22/23 Repl water piping in Bldg 1	-	350,000	350,000	-
MC	22/23 R&R Elevator in Bldg LM	-	394,000	394,000	-
MC	22/23 Repl HVAC Sys in Bldg 1	-	500,000	500,000	-
MC	22/23 Decking Srfc 2ndFlr LM Bldg19	-	350,000	350,000	-
MC	22/23 Repl Glazing in Tech Bldg Gal	-	250,000	250,000	-
MC	22/23 Update FA Sys in Tech Bldg	-	250,000	250,000	-
MC	22/23 Repl Display Walls in Tech Bldg	-	250,000	250,000	-
MC	22/23 Repl Failed HVAC Ductwk Tech	-	250,000	250,000	-
MC	22/23 Repl Lighting in Tech 105	-	50,000	50,000	-
MC	22/23 Refurbish Cafeteria in Bldg 7	-	200,000	200,000	-
MC	22/23 Repl Elevator Fnt Hall Bldg 4	-	350,000	350,000	-
MC	22/23 Bldg 6 2ndFlr Deck Resurfcing	-	350,000	350,000	-
MC	22/23 Repl Lab Bench Tops LM Bldg19	-	219,000	219,000	-
MC	22/23 Repl Gates/Fencing Athletica	-	300,000	300,000	-
MC	22/23 Refurb LM227 Lecture Rm	-	300,000	300,000	-
MC	22/23 Reroof Bldgs 17 & 54	-	250,000	250,000	-
MC	22/23 Repl Flooring in Bldg 5	-	30,000	30,000	-
MC	22/23 Repl Ceiling in Bldg 5	-	60,000	60,000	-
MC	22/23 EV Charging Stations	-	1,009,520	1,009,520	-
	MOORPARK COLLEGE SUBTOTAL	4,055,999	13,176,731	17,232,730	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	Student Housing Planning Grant**	-	84,147	84,147	-
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	1,677	1,677	3,355	-
OC	13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	100	100	200	-
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 Restrm #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 Tranformr Repl Opps	-	25,000	25,000	-
OC	21/22 Elec Trnfrmr Repl LibArt	-	48,000	48,000	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	21/22 Elec Trnfrmr Repl AutoTc	-	52,000	52,000	-
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 Bl	-	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	-
OC	22/23 HVAC Repair Bldg 12, OE 10+11	-	40,000	40,000	-
OC	22/23 CW repl turf w/ low water use	-	2,000,000	2,000,000	-
OC	22/23 HVAC Repair Bldg 24 Admin cmp	-	384,000	384,000	-
OC	22/23 HVAC Repair Bldg 29 Stud Svc	-	120,000	120,000	-
OC	22/23 HVAC Repair Bldg 30 Cafe	-	30,000	30,000	-
OC	22/23 HVAC Repair Bldg 18 L&S Clsrm	-	80,000	80,000	-
OC	22/23 HVAC Repair Bldg 9 Auto Tech	-	30,000	30,000	-
OC	22/23 HVAC Repair Bldg 3 Condor Hal	-	24,000	24,000	-
OC	22/23 HVAC Repair Bldg 10 Child Dev	-	40,000	40,000	-
OC	22/23 HVAC Repair Bldg 20JCC Cmplx	-	70,243	70,243	-
	OXNARD COLLEGE SUBTOTAL	40,006	5,491,839	5,531,845	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	Student Housing Construction Grant**	-	62,850,756	62,850,756	-
VC	SM Ong Campus Facility Improvements	4,499	4,499	8,997	-
VC	15/16 SCIENCE MATH REPLACE FLOOR	-	67,255	67,255	-
VC	13/14 HVAC Repairs Fire Academy	15,554	15,554	31,108	-
VC	17/18 CW CONCRETE WALKWAY REPLACEM	-	169,941	169,941	-
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	15/16 CW HVAC Repairs Ph 2	-	28,767	28,767	-
VC	17/18 CW HVAC Repairs Ph 3	-	17,073	17,073	-
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	-	191,461	191,461	-
VC	21/22 CW Window replacement	-	77,355	77,355	-
VC	21/22 CW Exterior Painting	-	225,789	225,789	-
VC	21/22 CW Flooring replacement	-	100,000	100,000	-
VC	21/22 CW Bathroom refresh	-	335,523	335,523	-
VC	21/22 VC Repl Emg Life Safety Sy	-	1,950,000	1,950,000	-
VC	22/23 Remove tiles, seal concrete	-	150,000	150,000	-
VC	22/23 AEC Bldg 6 Roof Replacement	-	650,000	650,000	-
VC	22/23 CW Seal Int & Ext Plaster Wal	-	475,000	475,000	-
VC	22/23 CW Eng Eff R&R windows	-	350,000	350,000	-
VC	22/23 M&O Bldg21 EngEff Wthrprf Ext	-	200,000	200,000	-
VC	22/23 AEC Bldg 6&7 Repair Roof/Drai	-	1,250,000	1,250,000	-
VC	22/23 AEC Bldg6 Construct Elevator	-	929,000	929,000	-
VC	22/23 CW Water Consvr Sust Lndscape	-	1,000,000	1,000,000	-
VC	22/23 CW Eng Eff EV Charging Statns	-	836,212	836,212	-
	VENTURA COLLEGE SUBTOTAL	33,655	73,240,580	73,274,235	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 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	2,790,023	-	-	2,790,023
MC	Former City of Simi Valley RDA	2,206,636	-	-	2,206,636
MC	Former City of Thousand Oaks	20,399	-	-	20,399
OC	Former Camarillo Corridor RDA	169,482	-	-	169,482
OC	Former Port Hueneme RDA	95,964	-	-	95,964
OC	Former Channel Islands RDA	73,905	-	-	73,905
OC	Former Oxnard RDA	929,923	-	-	929,923
VC	Former San Buenaventura RDA	65,717	-	65,717	-
VC	Former Piru Earthquake Recovery RDA	85,541	-	-	85,541
VC	Former Santa Paula RDA	186,348	-	110,220	76,128
VC	Former Fillmore RDA	274,493	-	64,500	209,993
VC	Former Ojai RDA	92,436	-	25,000	67,436
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		6,990,867	-	265,437	6,725,430

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	276,732	80,000	-	356,732
OC	Capital Outlay Surcharge	87,143	11,000	-	98,143
VC	Capital Outlay Surcharge	73,991	50,000	73,991	50,000
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		437,866	141,000	73,991	504,875

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	7,428,733	141,000	339,428	7,230,304
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 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	1,484,830	-	1,484,830	-
MC	College Wayfinding	383,794	-	333,794	50,000
MC	Special Rep & Site Improvements Phs 2	1,442,325	100,000	745,324.52	797,000
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	85,502	-	19,702	65,800
MC	Zoo Parrot Structure	30,731	-	30,731	-
MC	Zoo Tiger Habitat	381,159	-	281,159	100,000
MC	Stadium Bathrooms	386,209	-	386,209	-
MC	CCCR Renovation	238,147	-	-	238,147
MC	Campus Center Renovation	3,081,572	-	250,000	2,831,572
MC	Old Access Building Replacement	1,679,729	-	-	1,679,729
MC	Football Turf & Track Replacement	400,000	-	-	400,000
MC	LLR Tutoring Center Expansion	26,477	-	26,477	-
MC	Zoo Lath House Repairs	270,000	-	270,000	-
MC	Sand Volleyball Courts	1,841,740	-	1,841,740	-
MC	Amphitheater	1,000,763	-	18,061	982,702
MC	EV Charging Stations	310,000	-	310,000	-
MC	Art Gallery Modifications	90,294	-	90,294	-
MC	Phy Sci Chiller Replacement	76,463	-	76,463	-
MC	Quad Improvements	297,994	-	297,994	-
MC	Outdoor Training Ctr Roof	569,855	-	569,855	-
MC	Student Housing Planning Grant	172,000	-	172,000	-
MC	General Capital Improvements	1,252,367	50,000	-	1,302,367
	SUBTOTAL MOORPARK PROJECTS	15,537,839	150,000	7,240,522	8,447,316

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023 - 2024 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	3,733,501	50,000	-	3,783,501
OC	Art + Design Modular Classrooms	345,036	-	345,036	-
OC	McNish Art Gallery Refresh	60,422	-	60,422	-
OC	CDC Revitalization	384,618	-	384,618	-
OC	Main Campus Furniture Replacement	862,611	-	362,611	500,000
OC	Library Storage Shelving System	9,991	-	9,991	-
OC	Stadium Lights	1,000,000	-	1,000,000	-
OC	Equipment Replacement	637,832	-	437,832	200,000
OC	Technology Replacement	2,494,671	-	494,671	2,000,000
OC	EV Charging Stations	689,000	-	689,000	-
OC	Low Water Use Landscape Imprv	300,000	-	86,000	214,000
OC	Auto Lift	233,480	-	233,480	-
	SUBTOTAL OXNARD PROJECTS	10,751,161	50,000	4,103,660	6,697,501
VC	General Capital Improvements	3,974,523	1,103,991	-	5,078,514
VC	AEC Bleacher Replacement	703,280	-	703,280	-
VC	Camarillo HVAC Repairs	78,555	-	36,653	41,902
VC	Student Housing Construction	1,000,000	-	1,000,000	-
VC	EV Charging Stations	408,533	-	408,533	-
VC	Classroom Improvements	50,000	-	25,000	25,000
VC	CW Grounds Improvement Project	34,720	-	34,720	-
VC	Maintenance Shop Remodel	208,962	90,717	-	299,679
VC	Pirates Plaza	475,367	-	475,367	-
VC	Doors Project	33,429	-	-	33,429
	SUBTOTAL VENTURA PROJECTS	6,967,369	1,194,708	2,683,553	5,478,524
DAC	HVAC UV-C	2,393	-	2,393	-
DAC	Projectors Replacement	200	-	200	-
DAC	Electronic Door Lock Upgrade	268	-	268	-
DAC	DAC Furniture - Marketing	21,500	-	21,500	-
	SUBTOTAL DAC PROJECTS	24,362	-	24,362	-
DW	FSTA Cam Site Maintenance/Landscape	456,676	1	10,000	446,677
	SUBTOTAL DISTRICT-WIDE PROJECTS	456,676	1	10,000	446,677
	TOTAL CAPITAL OUTLAY PROJECTS	33,737,406	1,394,709	14,062,097	21,070,018

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023 - 2024 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	2,477,970	-	614,077	1,863,893
OC	Technology Refresh/Equip. Replacement	2,401,006	-	150,000	2,251,006
VC	Technology Refresh/Equip. Replacement	3,244,305	750,000	695,000	3,299,305
DAC	Technology Refresh/Equip. Replacement	1,730,600	-	125,000	1,605,600
DW	Information Technology Equipment	21,941	40,000	61,941	-
DW	New Information Technology Systems	21,036	250,000	271,036	-
DW	SIG Projects	86,126	-	86,126	-
DW	Cloud Project	21,605	-	21,605	-
DW	OnBase	11,932	-	11,932	-
DW	Cumulus- Project Mgmt	26,190	-	26,190	-
DW	Cumulus- Canvas/AD Adapter	10,000	-	10,000	-
DW	Cumulus- Banner Support/Training	13,425	-	13,425	-
DW	Hyland Mailbox Importer	8,200	-	8,200	-
DW	Freshsvc DW Service Ticket System	8,986	-	8,986	-
	TOTAL	10,083,323	1,040,000	2,103,519	9,019,804

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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
 2023-2024 TENTATIVE BUDGET
 VENDING OPERATIONS
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET	2022-23 ADOPTION BUDGET	2023-24 TENTATIVE BUDGET
BEGINNING FUND BALANCE	462,801	475,264	586,049	605,353	146,652	131,652	1,195,502	1,212,269
REVENUE								
Vending Commission	20,000	20,000	19,304	10,500	10,000	10,000	49,304	40,500
Other local income	-	-	-	-	-	4,247	-	4,247
TOTAL REVENUE	20,000	20,000	19,304	10,500	10,000	14,247	49,304	44,747
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	6,537	7,770	-	-	-	-	6,537	7,770
Supplies & Materials	1,000	1,000	-	-	10,000	-	11,000	1,000
Operating Expenses	-	-	-	-	15,000	10,000	15,000	10,000
TOTAL OPERATING EXPENDITURES	7,537	8,770	-	-	25,000	10,000	32,537	18,770
OPERATING INCOME (LOSS) – FOODSERVICE	12,463	11,230	19,304	10,500	(15,000)	4,247	16,767	25,977
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	12,463	11,230	19,304	10,500	(15,000)	4,247	16,767	25,977
ENDING FUND BALANCE	475,264	486,494	605,353	615,853	131,652	135,899	1,212,269	1,238,246

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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
2023-24 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2022-23 Adoption Budget</u>	<u>2023-24 Tentative Budget</u>
BEGINNING BALANCE	1,087,346	1,022,346
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,162,346	1,097,346
EXPENDITURES		
SELF-INSURANCE COSTS	75,000	75,000
SETTLEMENTS	65,000	65,000
ENDING BALANCE	1,022,346	957,346

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2022-23 Adoption Budget</u>	<u>2023-24 Tentative Budget</u>
BEGINNING BALANCE	3,730,245	3,711,745
REVENUES	-	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	3,711,745	3,693,245

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-24 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2022-23 Adoption Budget</u>	<u>2023-24 Tentative Budget</u>
BEGINNING LIABILITY	816,581	831,581
INSTRUCTIONAL EXPENSE/BANKING	138,000	147,000
USAGE	(123,000)	(133,000)
ENDING LIABILITY	831,581	845,581

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2022-23 Adoption Budget</u>	<u>2023-24 Tentative Budget</u>
BEGINNING BALANCE	7,753,670	6,454,670
TRANSFER IN (from all funds)	8,000,000	8,000,000
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	9,279,000	9,703,000
misc	20,000	60,000
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	6,454,670	4,691,670

Total Liability is \$137.6 million as of the June 30, 2021 actuarial study valuation date.
Balance of the Irrevocable trust is \$24.7 million as of April 30, 2022.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2023-2024 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
 2023-2024 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	FEDERAL PROGRAMS						STATE PROGRAMS				
	PELL	SEOG	NSL	Direct Loans	SFRF Emergency Financial Aid	CAL GRANTS	CA CHAFEE	SSCG	AB19		
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-	
REVENUES											
Federal Income	38,000,000	594,416	-	2,620,000	3,327,729	-	260,000	12,081,099	516,027	-	
State Income	-	-	-	-	-	8,245,000	-	-	-	-	
Local Income	-	-	100	-	-	-	-	-	-	-	
TOTAL REVENUES	38,000,000	594,416	100	2,620,000	3,327,729	8,245,000	260,000	12,081,099	516,027	-	
TOTAL FUNDS AVAILABLE	38,000,000	594,416	100	2,620,000	3,327,729	8,245,000	260,000	12,081,099	516,027	-	
EXPENDITURES & OTHER OUTGO											
Transfers Out	-	-	100	-	-	-	-	-	-	-	
Student Financial Aid	38,000,000	594,416	-	2,620,000	3,327,729	8,245,000	260,000	12,081,099	516,027	-	
TOTAL EXPENDITURES & OTHER OUTGO	38,000,000	594,416	100	2,620,000	3,327,729	8,245,000	260,000	12,081,099	516,027	-	
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-	-	

(Does not include BOG Waivers)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2023-2024 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

		STATE PROGRAMS							
CARE	EOPS	TANF	NextUp	Basic Needs Center	Basic Needs Emergency	COVID19 Recovery Block Grant	Emergency Financial Aid Grant (Supplemental)	TOTAL	
BEGINNING FUND BALANCE									
REVENUES									
-	-	-	-	-	-	-	-	-	
450,414	1,410,069	4,579	74,000	20,000	100,000	200,000	445,334	44,542,145	
-	-	-	-	-	-	-	-	23,806,522	
-	-	-	-	-	-	-	-	100	
450,414	1,410,069	4,579	74,000	20,000	100,000	200,000	445,334	68,348,767	
450,414	1,410,069	4,579	74,000	20,000	100,000	200,000	445,334	68,348,767	
EXPENDITURES & OTHER OUTGO									
-	-	-	-	-	-	-	-	100	
450,414	1,410,069	4,579	74,000	20,000	100,000	200,000	445,334	68,348,667	
450,414	1,410,069	4,579	74,000	20,000	100,000	200,000	445,334	68,348,767	
ENDING FUND BALANCE									
-	-	-	-	-	-	-	-	-	

(Does not include BOG Waivers)