

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2024-2025 TENTATIVE BUDGET**



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

**JUNE 11, 2024**

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 TENTATIVE BUDGET**  
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

BUDGET CRITERIA (GUIDING PRINCIPLES)  
AND ASSUMPTIONS

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS**  
**FISCAL YEAR 2024-25 (FY25)**

The District will develop a budget that allocates resources to achieve districtwide strategic goals and objectives. The Budget Criteria and Assumptions serve as a guide in developing the annual budget by setting forth the guiding principles by which the budget will be built and by providing assumptions which are the basis for the financial projections of revenue and expenditures. The budget is developed through a collaborative district-wide process that involves the Board of Trustees, the Chancellor and his Cabinet, the District Council on Administrative Services (DCAS), and the Chancellor's Consultation Council. The budget is further developed locally through collaboration at each college.

**Guiding Principles**

To help ensure that limited available resources are optimized, a budget will be developed that:

- Provides resources for continued improvement of student success and learning outcomes
- Provides resources and support for high quality, innovative instructional programs and services to students
- Allocates resources to support districtwide goals and objectives established by the Board
- Provide resources to retain and attract highly qualified and effective employees
- Supports enrollment goals
- Increases and/or maintains sufficient levels of institutional effectiveness and student access.
- Supports districtwide collaboration and operational efficiency
- Works to maintain technological currency and efficiency by updating and replacing equipment
- Provides resources to address the total cost of ownership and to maintain building and grounds
- Manages reserves and liabilities prudently and responsibly

**Assumptions**

Budget Assumptions are the basis for the financial projections of revenue and expenditures contained within the budget allocation process. While these Assumptions are based on the most current information available, it is recognized that ever-changing circumstances can alter the economic foundation upon which the Assumptions have been built.

The initial Budget Assumptions presented at this time are preliminary in nature and will be revised whenever significant and reliable information becomes available during the State budget development process. Events such as the “May Revise” of the Governor’s Budget, state mid- and year-end adjustments (P2 apportionment) in June, and legislative actions to approve a State budget may impact these Assumptions and the development of the Ventura County Community College District’s budget.

The Tentative Budget, and the Adoption Budget will be based on the assumptions described in this document as modified periodically throughout the budget development process.

### **Funding Formula**

The Governor’s January budget proposal continues the Student Centered Funding Formula (SCFF). The actual funding rates for the Base Allocation, Supplemental Allocation, and Student Success Allocation will be based on the 2023-24 rates with an applied COLA.

The funding formula has a Stability Funding provision to provide a district whose calculated revenue has declined with at least the District’s calculated funding under the SCFF from the previous year plus the current year COLA.

When the SCFF was implemented, a provision guaranteeing districts would receive at least their 2017-18 revenue plus any subsequent COLAs was included. This hold harmless provision was set to expire after fiscal year 2024-25. The hold harmless revenue protections in the SCFF continue in a modified form where a district’s 2024-25 funding would represent its new “floor,” below which it could not drop. Funding rates would continue to increase to reflect the statutory COLA if provided in the budget act language, but this revised hold harmless provision would no longer automatically include adjustments to reflect cumulative COLAs over time, as is the case with the current provision in effect through 2024-25.

### **Revenue**

The Governor’s Budget proposes modest additional ongoing resources for California Community Colleges appropriations and categorical programs, relying on a withdrawal of Proposition 98 Rainy Day funds. The 2023 Budget Act was enacted in the context of an expected deficit of \$31.5 billion, using some funding delays and reductions from the two prior years along with internal fund shifts and borrowing to close that shortfall, but the deficit has worsened substantially. Since the 2023 Budget Act was enacted, revenues have fallen significantly behind budget act projections across 2022-23, 2023-24, and 2024-25 according to the Legislative Analyst’s Office (LAO). The 2023 Budget Act assumed that the state would end 2024-25 with a deficit of \$14 billion, a problem that is compounded by larger than expected revenue shortfalls. Declines in revenues during

2022 and 2023, related primarily to financial market distress, did not become clear until after the budget was passed in June 2023 due to delayed tax filing deadlines. The LAO now estimates that the state faces a \$68 billion deficit for 2024-25, and annual operating deficits of around \$30 billion per year for 2025-26 through 2027-28, amount to total deficits that far exceed state reserves (about \$24 billion).

The Governor's Budget projects a substantial deficit, but one that is smaller than that estimated by the LAO – about \$38 billion rather than \$68 billion. A large portion of the difference is related to what the LAO considers to be baseline changes. The largest of these changes impacts schools and community colleges. Specifically, the administration defines a \$15 billion reduction to school and community college spending—relative to the enacted level in 2023—as a baseline change. The budget proposal uses several mechanisms to deal with the projected shortfall, including some funding delays and reductions, internal borrowing and fund shifts, and withdrawal of some state reserves, leaving about \$18 billion in various state reserves. Despite the anticipated Deficit, the Governor's Budget does not include any cuts to ongoing Community College funding.

For 2024-25, the Governor's State Budget proposed a Proposition 98 guarantee of \$109 billion. This represents funding for the California Community College system of \$12.4 billion. The estimates of the Proposition 98 minimum guarantee for 2022-23 and 2023-24 decreased as compared to projections when the 2023-24 budget was enacted in June of last year. Changes to the estimates can occur if school enrollment, economic growth, or state revenues turn out to be different than expected. Specifically, the revised estimates for the prior and current years are substantially lower than was projected in June because of weaker than expected revenues. The revisions equate to a reduction of more than \$11 billion over the three budget years. Unrestricted revenues will be budgeted based on the District's calculated stability funding less a deficit factor of 1%.

## **Educational Services**

The Governor's Budget proposes about \$69.1 million for a 0.76% cost-of-living adjustment (COLA) for community college apportionments, about \$9.3 million for COLAs and adjustments to certain categorical programs<sup>1</sup>, and \$29.6 million for systemwide enrollment growth of 0.5%. The State Budget Proposal also includes one-time funding of \$60 million to support the expansion of nursing program capacity, with plans for that level of investment over five years.

The Governor's January proposal did not include any funding augmentations for other categorical programs not referenced above. Thus, the current categorical program budgets will be developed assuming the State's 95% funding guarantee, which is consistent with prior year budget assumptions.

<sup>1</sup> Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.

## **Enrollment Management**

The Governor's January proposal gives a 0.5% growth factor to the system. The District does not anticipate any growth FTES. For budget development purposes, the Tentative Budget assumes that FTES will remain flat in FY25 as compared to FY24 operational FTES. As described in the Budget Allocation Model, district revenues are calculated using the State stability funding level which provides the minimum amount of funding the District will receive in FY25. This method ensures the college allocations are not negatively impacted should the District not achieve their FTES growth goals for the year. While District enrollment is still not at pre-pandemic levels, FTES continues to increase in year over year numbers with FY24 reflecting an estimated 9% increase over FY23 FTES figures. The 70% Base Allocation portion of the SCFF is calculated on a three-year rolling average of District FTES. The Supplemental allocation of the SCFF is based on student demographics from the previous fiscal year, and the Student Success Allocation is based on a rolling three-year average of student outcomes.

## **Salary and Benefits**

The cost of personnel makes up a significant portion of the District's budget and continues to increase for salary column/step movement and benefits. Care will be given to review and eliminate vacant positions and redundancies, and create consolidations where possible and necessary to reduce costs and increase efficiencies while recognizing the need for additional support of enrollment growth and student success efforts. For the Tentative Budget, salaries costs will include step and column increases, as well as increases in contributions for health and welfare benefits.

Beginning in January 2024, the District transitioned to Self-Insured Schools of California (SISC) from CalPERS provided health benefits. Based on an analysis of the historical rate increases for the plans offered by SISC, the District is budgeting a 7% increase to health and welfare costs.

The costs associated with retiree health benefits are allocated to each campus and the DAC based on their percentage of previous year's payroll. The total cost of retiree health benefits for the district is estimated to be \$10 million, with \$8 million funded by district locations, and the remainder being funded from the available fund balance in Fund 693.

Employer contribution rates for the State Teachers' Retirement System (STRS) remain flat at 19.10% in 2024-25. For the Public Employee Retirement System (PERS) rates are expected to increase from 26.68% to 27.80%. The impacts of this increase will be included in the salary budgets for FY25.



## **Proprietary (Enterprise) and Auxiliary Funds**

### **Food Service and Child Care Center**

The enterprise/auxiliary funds account for business operations that are to be managed similarly to private enterprises. These activities will be budgeted assuming they are self-supporting.

### **Police Services**

Historically, Police Services was primarily funded using revenues from the parking program. The revenue from this program has been steadily declining for a number of years. The pandemic caused these revenues to decrease even further. For the 2023-24 Adoption Budget, approximately two-thirds of the funds budgeted to support Police Services, or \$2.7 million, came from unrestricted funding through Districtwide Services. The District estimates parking revenues to remain at a consistent level in 2024-25, resulting in continued support for Police Services through Districtwide Services unrestricted funding.

### **Infrastructure Funding**

The Infrastructure Funding Model represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. The colleges determine the budgeting of these funds within the allocation categories in accordance with their specific budget development processes and priorities.

### **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. To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose.

#### Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board can approve designating a portion of the Unallocated Ending Balance to address these needs.

### 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, Major Initiative 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, 2024 and June 30, 2025. 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.

## **Compliance**

The District Budget will be developed in accordance with BP and AP 6200. Budgeted expenditures will reflect compliance with existing collective bargaining agreements, external requirements, laws, including the Education Code, Title 5 regulations, Full Time Faculty Obligation Numbers, FTES targets, the 50% law, and financial accounting standards (such as GASB, including post-retirement health benefit costs), etc.

## **Allocation**

The allocation of resources will be in accordance with the Budget Allocation Model approved by DCAS in February 2022 for recommendation to the Chancellor. The Budget Allocation Model was updated in FY22 to better align the District Allocation Model with the Student Centered Funding Formula. This impact of the changes to the allocation model will be phased in over five years, with the first year holding the entities harmless by providing the allocations as calculated under the previous Allocation Model. FY25 is the 4th year under the updated allocation model. Seventy-five percent (75%) of the difference between the updated and legacy model will be implemented in this year.

## **Timeline**

The Tentative Budget will be presented to the Board for approval in June 2024 with the Adoption Budget planned for presentation to the Board for approval in September 2024.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

BUDGET NARRATIVE



## **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2024-25 (FY 2024-25)**

### **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 2024-25 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 no 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 2024-25 January State Budget Proposal projected a deficit of \$37.9 billion, an estimate significantly lower than the \$68 billion deficit that was projected by the Legislative Analyst's Office (LAO). The major reason the LAO's estimate is higher than the administration's is due to differences in what they consider baseline changes. The administration defines a \$15 billion reduction to school and community college spending

from the enacted level in 2023 as a baseline change. The LAO considers baseline changes as changes in costs that occur automatically under current policy. Regardless of the choice of description, the \$15 billion dollar shortage must be addressed through policy and the FY 2024-25 State Budget. The LAO’s estimated deficit also reflects lower revenue forecasts than those used by the administration resulting in an approximately \$10 billion difference.

The Governor’s plan uses several mechanisms to close the projected \$37.9 billion budget shortfall. These mechanisms include funding delays and reductions, internal borrowing and fund shifts, and withdrawal of some state reserves, leaving about \$18 billion in various state reserves.

The Governor’s State Budget Proposal assumes a Proposition 98 guarantee of \$109 billion, an increase of \$700,000 million from the 2023-24 Enacted Budget. At the time of the Governor’s January Proposal, the 2023-24 Proposition 98 guarantee has been revised downward to \$105.6 billion from the \$108.3 billion listed in the 2023-24 Enacted Budget. The budget proposal provides approximately \$108 million in Proposition 98 augmentations to the Community College System over the 2023-24 fiscal year. Similar to the prior year, nearly all these augmentations are allocated for ongoing purposes. The detail of the proposed budget augmentations is listed below:

|   | Funding Type | Systemwide Amount | Estimated VCCCD Amount |
|---|--------------|-------------------|------------------------|
| 0.76% COLA                                    | Ongoing      | \$69.15 Million   | \$1.6 Million          |
| 0.5% Growth                                   | Ongoing      | \$29.6 Million    | \$0                    |
| 0.76% COLA for certain Categorical Programs * | Ongoing      | \$9.5 Million     | \$209,000              |
| Adjustments for Financial Aid Administration  | Ongoing      | \$1.53 Million    | TBD                    |
| Adjustment for Affordable Student Housing **  | Ongoing      | (\$61.48 Million) | \$0                    |
| Expand Nursing Program Capacity               | One-Time     | \$60 Million      | TBD                    |

\* - Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.

\*\* - Current year funds are redirected to support affordable student housing programs that do not fit within the lease revenue approach. Redirected funds will be returned in a later year.

## **STATE OF CALIFORNIA — BUDGET OVERVIEW (May Revise)**

The May Revision to the Governor’s Budget was released on May 10, 2024. In January, the administration projected a \$37.9 billion deficit for 2024-2025. The Governor’s May Revision acknowledged lower-than-projected state revenues and now projects a total budget deficit of \$44.9 billion, an increase of \$7 billion over the amount estimated in January. In response to the \$37.9 billion deficit announced in the Governor’s Budget, the legislature and the administration agreed to an early action budget agreement to reduce the shortfall by \$17.3 billion, resulting in an adjusted 2024-2025 projected shortfall of \$27.6 billion. The May Revise uses several mechanisms to close the remainder of the projected shortfall of \$27.6 billion, including the use of reserves, improved efficiencies, reductions, delays and pauses, and fund shifts. The administration cautions that persistent inflation and elevated interest rates could hamper economic activity by more than projected and worsen budget conditions.

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:

|   | Funding Type | Governor's January Proposal Systemwide Amount | May Revise Systemwide Amount | Estimated VCCCD May Revise Amount |
|---|--------------|---|------------------------------|-----------------------------------|
| COLA increased from 0.76% to 1.07%  | Ongoing      | \$69.15 Million                               | \$100.22 Million             | \$2.3 Million                     |
| 0.5% Growth   | Ongoing      | \$29.6 Million                                | \$28.09 Million              | \$0                               |
| COLA for certain Categorical Programs increased from 0.76% to 1.07%*  | Ongoing      | \$9.5 Million                                 | \$12.6 Million               | \$277,000                         |
| Adjustments for Financial Aid Administration  | Ongoing      | \$1.53 Million                                | \$1.93 Million               | TBD                               |
| Adjustment for Affordable Student Housing **  | Ongoing      | (\$61.48 Million)                             | (\$61.48 Million)            | \$0                               |
| Expand Nursing Program Capacity   | One-Time     | \$60 Million                                  | \$60 Million                 | TBD                               |
| * - Applies to Adult Ed, CalWORKS, Campus Childcare, DSPS, EOPS, CARE, Apprenticeships, and Mandated Costs Block Grant programs.  |              |   |                              |                                   |
| ** - Current year funds are redirected to support affordable student housing programs that do not fit within the lease revenue approach. Redirected funds will be returned in a later year. |              |   |                              |                                   |

The May Revise proposals will now proceed through the legislative process. It is critical to note that the final enacted budget may look different than the May Revision proposal and will be developed through negotiations between the administration and legislature. 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 2024-25, 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 FY24 Total Computational Revenue plus any funded COLA. The COLA from the January State Budget Proposal for Fiscal Year 2024-25 is 0.76%. The 2024-25 revenue calculation reflects the expiration of the Emergency Condition Allowance and results in a decrease in available resources of \$1.6 million in the Tentative Budget as compared to the 2023-24 Budget.

## **GROWTH FACTOR**

The January State Budget Proposal includes \$29.6 million to fund a 0.5% growth factor. While District enrollment and FTES continues to increase in year over year numbers, it is still not at pre-pandemic levels. 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 \$44.2 million in EPA funds for FY 2024-25 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

## **EXPENDITURES**

### **Salary and Benefit Costs**

The Tentative Budget includes approximately \$1.4 million in ongoing annual costs for contractual step and longevity increases. In addition to annual step and longevity increases, the Tentative Budget also includes \$900,000 for an increase to the rates paid to faculty teaching Enhanced Lab courses.

In January 2024 the District transitioned from CalPERS provided health benefits to Self Insured Schools of California (SISC) in an effort to limit the impact of increasing premium costs. The Tentative Budget includes a 7% increase in 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. In FY25 the State budget does not provide further buy downs of employer contribution rates. The District's contribution rate for STRS will remain at 19.1% in FY25, which results in a 2024-25 STRS budget for all funds of \$16.1 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 26.68% in 2023-24. For the 2024-25 Tentative Budget, the CalPERS rate is expected to increase to 27.8 percent, which results in a 2024-25 PERS budget for all funds of approximately \$16.9 million.

### **Retiree Health Liability**

An actuarial study for Other Post-Employment Benefits (OPEB) dated November 8, 2024 was performed with a valuation and measurement date of June 30, 2022, 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, 2022 was estimated at approximately \$130.3 million, a decrease of \$7.3 million from the previous valuation. 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 \$28.2 million, as of March 31, 2024.

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 entirely 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, after which time the annual contribution required 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. After considering the actuarial report, its related future cost projections, and the District resources available to fund this liability, the workgroup 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, at which time the costs 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 2024-25 budget and recommended no changes. It is anticipated that the fund balance will not be sufficient to fully cover the expenditures in excess of the \$8 million contribution and a transfer from the irrevocable trust may be necessary in the 2024-25 fiscal year. As a result, the Tentative Budget includes \$8 million in contributions from the District's operating funds, \$2 million from the available fund balance in Fund 693 and \$1.2 million from the irrevocable trust.

## **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 and 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 the Districtwide Resource Budget Allocation Model review.

The Tentative Budget includes \$7.1 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. FY25 is the fourth year under this updated allocation model, with seventy-five 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. Maintaining adequate 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 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. The General Reserve is anticipated to be met this requirement in Board Policy 6305 as of June 30, 2024 and June 30, 2025.

### **Designated Reserve**

Recognizing the extensive infrastructure, program and one-time expenditure needs that cannot be met through existing budgets, the Board can approve designating a portion of the Unallocated Ending Balance to address these needs.

### **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, 2024 and June 30, 2025. As such, a plan will be developed as part of the budget process to bring this reserve up to the minimum balance within the three-year time period specified by BP 6305.

### **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 \$7 million in budgeted revenue from the General Fund Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

### **GENERAL FUND – RESTRICTED (12x)**

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

Major programs accounted for in this fund include state categorical programs such as Student Equity & Achievement, Strong Workforce, Guided Pathways, EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), 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.

The District's FY 2024-25 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 25 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 \$923,000 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 the same as the fees charged in FY 24.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant 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. This mandated block grant will continue for FY 2024-25.



### **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.

#### **Animal Care And Training (ANCT) 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 ANCT 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 2024-25 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 2024-25 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 starting on April 1, 2014. In May 2024, the Board took action to contract for full-service bookstore services at all campuses through Follett Higher Education Group with this transition occurring in July 2024. 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 \$764,000.

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 16, 2024, Board Administrative Services Committee (ASC) on May 22, 2024, and Chancellor's Consultation Council on May 31, 2024. The Tentative Budget is recommended for approval by the Board of Trustees at its June 11, 2024 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

DISTRICTWIDE RESOURCE BUDGET  
ALLOCATION MODEL NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
DISTRICTWIDE RESOURCE BUDGET ALLOCATION MODEL  
GENERAL FUND – UNRESTRICTED BUDGET

Fiscal Year 2024-2025

**I. Introduction**

The Districtwide Resource Budget Allocation Model (Allocation Model) represents the methodology for distribution of Unrestricted General Fund revenues to the District's various operating units. The Allocation Model is complex enough to reflect the needs of a multi-college district and the unique characteristics of the colleges, yet simple enough to be readily understood, easily maintained, and transparent. The Model considers how the District is funded by the State and contains factors to help ensure accountability, predictability, and equity. Further, the elements of the Allocation Model are based on both resources and expenditures.

The Allocation Model addresses the distribution of resources and is not prescriptive in how funds are to be spent at the various locations (colleges and district office). The District acknowledges differences between its colleges and recognizes the need to direct resources based on plans and objectives to meet the needs of each college's diverse populations and constituencies. The colleges have separate and specific budget development processes that are unique to each college and are reflective of institutional culture and priorities. It is at this level that the budget must be aligned with each college's strategic plans and address accreditation requirements.

Annually, the Allocation Model is reviewed by the District Council of Administrative Services (DCAS) and Cabinet. As necessary, and when appropriate, modifications and/or revisions to the Allocation Model are recommended to the Board for consideration for the maintenance of the model's equity and integrity.

The key components of the allocation model are described below.

**II. Model**

The Districtwide Resource Budget Allocation Model utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. The following describes the elements of the Allocation Model:

## A. Revenue

The Allocation Model is designed for the distribution of all General Fund unrestricted revenue, unless identified to be distributed in a different fashion (such as to fund structural deficits). At this time, only state apportionment, unrestricted lottery, a portion of non-resident tuition, full time faculty hiring funds, and items related to part-time comp and benefits are included in the Allocation Model. Revenue will be projected at the District's calculated stability funding level for the budgeted year, less a deficit factor. Stability funding is calculated as the District's SCFF Calculated TCR from the previous fiscal year plus the COLA for the budgeted fiscal year. Restricted revenue sources of funding are allocated by the state directly to a specific college or by a district agreed-upon distribution method.

## B. Districtwide Support

Resources are allocated to a set of services and expenditure elements which are recognized as best administered in a centralized fashion.

### 1. Districtwide Services (DWS)

The Allocation Model provides a pool of resources, referred to as Districtwide Services (DWS), to support expenditures required to meet general districtwide obligations which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations through a cost center. These expenditures include property and liability insurance, legal expenses, governing board expenses, financial and compliance audits, central technology hardware, software and management services, and other activities. These common costs benefit all operating units, but are not the direct result of any individual unit. Components and specific line item budgets will be considered each year by DCAS for inclusion in DWS or movement to another budget location.

### 2. Utilities

The district accounts for utilities in a central location, so as to mitigate the significant differences in utilization due to building size, construction, age, and climatic conditions affected by college locations. Expenditures represent the districtwide costs for electricity, water, gas, and land line telephone. The budget for utilities is based on historical and projected rates and usage, and presented to DCAS for review and concurrence.

### 3. District Administrative Center (DAC)

The District recognizes that it is fiscally prudent to provide certain services centrally through the operation of a district office (District Administrative Center – DAC). These services primarily represent those functions that can be most effectively and efficiently administered in a centralized fashion.

Typical of such functions are the Chancellor's office, human resources, information technology oversight, payroll, purchasing, accounts payable, and so forth. Currently, the DAC receives 7.3% of projected revenue. Each year, after review, if it is determined that specific budget items are to be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue will change accordingly, maintaining the same effective rate.

The previous three categories (Districtwide Services, Utilities, and DAC) reduce the revenue available for distribution to the colleges. The remaining revenue available for distribution is allocated in the subsequent categories.

### C. College Allocations

The Allocation Model is designed to provide fair and equitable allocations to the colleges by acknowledging areas of differences or unique characteristics between the colleges, as well as similarities. The differences, unique characteristics, and similarities considered include, but are not limited to, areas such as classroom capacity, program mix, full time equivalent students (FTES), and ratio of full time to part time faculty. These elements are considered in one or more of the components of the Allocation Model to ensure an equitable allocation process. The three separate mechanisms below address different equity issues which have been recognized by the colleges.

#### 1. Class Schedule Delivery Allocation

This element of the Allocation Model addresses differences among the colleges related to instructional productivity which is dictated in part by facility limitations, program mix, student needs, full-time/part-time faculty ratios, internal organization, and faculty longevity. Using a productivity factor of 525 and actual FTES (resident, non-resident, credit, special admit credit, incarcerated credit, non-credit, and enhanced non-credit) produced by each college for the period of July 1 through June 30 of the prior year, a Full Time Equivalent Faculty (FTEF) number for the budget year is calculated. The college receives an allocation for the actual cost (salary and benefits) for the full-time classroom faculty currently employed. This allocation is adjusted to reflect non-teaching assignments, such as those on approved sabbaticals and load bank leaves, department chair, American Federation of Teachers (AFT), and Academic Senate release time, and planned additional full-time faculty for the budget year. The balance of the allocation is then funded at the average hourly part-time salary and benefit rates for teaching the equivalent of a full-time load. The total of full-time faculty salary and benefit costs and the hourly FTEF is the total Class Schedule Delivery Allocation for each college.

The Class Schedule Delivery Allocation totaled approximately 48.2% of the revenue available for distribution in the 2021-22 Adoption Budget. The remaining revenue available for distribution is aligned with the Student



Centered Funding Formula (SCFF) and allocated in the following manner: Base Allocation 70%, Supplemental Allocation 20%, and Student Success Allocation 10%.

2. Base Allocation

This element of the Allocation Model addresses the differences among the colleges relative to respective enrollment size. Each college will receive a Basic allocation equal to the basic allocation provided as part of the Student Centered Funding Formula (SCFF). This allocation is based on each college's size based on total FTES. The remainder of the 70% Base Allocation will be allocated to each college based on their share of the District's total FTES for the previous fiscal year. For example, the allocation for the FY 24-25 budget will be based on the Annual 320 report for FY 23-24.

3. Supplemental Allocation

This element of the Allocation Model addresses the additional costs associated with serving disadvantaged students. Funding will be allocated based on each college's share of the District's total counts of Pell Grant recipients, AB540 Students, and Promise Grant recipients. For allocation purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY24-25 budget will be based on the counts from FY22-23.

4. Student Success Allocation

This element of the Allocation Model addresses the funding provided in the SCFF related to student success. Colleges will be provided funding based on their share of counts in the success metrics used in the SCFF. These counts will be weighted using the same weighting used by the SCFF. As in the SCFF, additional funding will be provided for success outcomes by Pell Grant recipients, and California Promise Grant Recipients. For allocation purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY24-25 budget will be based on the counts from FY22-23.

#### D. Transition/Implementation Funding

Potential adjustments to the Allocation Model can result in a shift of resources between the colleges. The District recognizes the need to provide stability and may choose to phase-in the effects of these adjustments. The changes implemented as a part of the 2021-22 budget will be phased in over 5 years. The first year will provide each college with the same funding that would have been received under the previous model. The changes will then be transitioned over the next four years by calculating each college's allocation under the previous and new allocation models. In the second year (FY22-23), 25% of the difference will be implemented, in the third year (FY23-24) 50% of the difference will be implemented, and in the fourth year (FY24-25) 75% of the difference will be implemented. The model will be fully implemented in the 5th year (FY25-26).

#### E. Carry-over

The Allocation Model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs. In addition to the allocation derived through the mechanism of the model, the colleges and district office are allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 2% of their respective prior year's budget allocation. Any allowable carryover is then added to each college's total allocation to produce the college's revenue budget.

#### F. Major Initiatives

This element represents a "set aside" of available reserves to be solicited by any District location(s), through the appropriate shared governance process, for initiating new programs or activities that the location(s) may otherwise be unable to fund. Funding for this element would come from District Reserves and would not reduce the revenue allocated to each college through the allocation model.

### III. **Background**

#### A. Fiscal Year 2003-04

Effective in fiscal year 2003-04, the District set aside the then-existing budget allocation model, which had been used to distribute district resources for the prior six years.

The model was primarily revenue-driven while providing for college base allocations and other fixed costs which did not necessarily equate directly to FTES generation. As such, the model relied both on revenue (FTES) and expenditure elements (dual characteristics) to serve as the mechanisms to produce the colleges and district

level budget allocations. The model was, however, primarily FTES driven, with no cap placed on the funding of growth at the colleges, although the district as a whole had a funding cap. As the colleges evolved over time, the shift of resources favored the college(s) growing most rapidly and disadvantaged the college(s) growing more slowly, and the movement happened in an uncontrolled fashion. As a result, the model had been adjusted several times during its six-year period, and was believed to no longer meet the needs of the district and its colleges.

In 2003-04 when the model was set aside, the District distributed resources using the fiscal year 2002-03 allocation as a base, increasing or decreasing it proportionately each subsequent year based on changes in additional available resources from that point forward. That process continued over the next four years. Although this method distributed funds, there was not an agreed-upon budget allocation model. Distribution of new resources did not consider how the colleges had evolved since 2003-04. Further, the allocation of funds did not reflect how funding from the state was received, the uniqueness of the colleges, nor the priorities of the District. In addition, the lack of an agreed-upon allocation model had been cited in the accreditation reports and would have been a major issue if not resolved.

#### B. Fiscal Year 2006-07

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while recognizing how the District is funded by the state, and be perceived as more equitable than the then existing arrangement.

In an attempt to develop a model that would be accepted as fair and equitable, areas of differences or unique characteristics between the colleges, as well as similarities, were identified. A model that considers and reflects these differences would be consistent with the objective of equitability.

The differences, unique characteristics, and similarities identified included, but were not limited to, areas such as:

- Facility constraints/classroom capacity on each campus  
How many rooms hold 25, 35, 100, etc. students?  
How will capacity change over the next few years?
- Program Mix - mix of general education and vocational programs  
Does each college have the same proportion of vocational/career tech to general education classes?  
Does the difference in program costs impact the college's decision on what programs to maintain or develop?

- Students' level of educational preparedness  
Does each college have the same proportion of students who are prepared to take college-level classes?  
Are needs for basic skills classes the same? (Some of the additional requirements/services of these students are to be met through special funding, such as categorical, not necessarily general fund – unrestricted dollars distributed through this model)
- Does each college have the same proportion of senior faculty (salary schedule placement)?
- How do full-time / part-time ratios of faculty compare?
- Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?
- What are the similarities/differences in core services?
- How does the size of each student body compare? (FTES)

It was imperative that each of these elements were considered in one or more of the components of the budget allocation model to ensure an equitable allocation process.

The Allocation Model was adopted for use in the 2007-08 fiscal year.

#### C. Fiscal Year 2018-19

Beginning in the 2018-19 fiscal year, the State implemented a new funding formula for California Community Colleges. The new Student Centered Funding Formula (SCFF) sought to align funding with the Vision for Success by adding supplemental funding for low income students, and rewarding Districts for student's success. Based on this new formula the District Council on Administrative Services (DCAS) began discussing how to align the Allocation Model with the SCFF. The issue was reviewed throughout the 2018-19, 2019-20, and 2020-21 fiscal years. The resulting model keeps the previous allocation model's allocations for District-wide services, Utilities, the District Office, and Class Schedule Delivery untouched. The remaining funds are then allocated to each college using the metrics from the SCFF.

#### IV. Updates

Since the adoption of the Districtwide Resource Budget Allocation Model for the 2007-08 fiscal year, and in accordance with the commitment to the Board to regularly review the model components to ensure a more sustainable model, the DCAS reviews the model annually.

In 2008-2009, DCAS recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

In 2010-11, DCAS developed a plan to address the district's capital structural deficits and recommended that specific revenues (lottery, interest income and administration fee revenue) be removed over time from the general budget allocation model and allocated in a different method.

Through FY12, all general fund – unrestricted revenue was distributed through the model, including, but not limited to, state apportionment for FTES, local revenues such as lottery, non-resident tuition, interest income, and miscellaneous, unless agreed to be distributed through a separate allocation method. This aspect of the allocation model was changed with the adoption of the Infrastructure Funding Model, beginning in the 2012-13 fiscal year. At the end of the full transition of revenue to the Infrastructure Funding Model, only state apportionment, non-resident tuition, and items related to part-time comp and benefits were to remain in the Districtwide Resource Budget Allocation Model.

In 2014-2015 DCAS recommended the excess revenue related to FTES generation from international students be taken out of the Allocation Model and be placed in Fund 114. This incentivizes each campus to develop an international student program by allowing the excess revenue to be retained by the home campus. DCAS also recommended a productivity factor of 525 be used for each campus. This change caused a significant shift of \$500,000 from Ventura College to Moorpark College. To alleviate possible operational disruptions, the change in the productivity factor will be phased in over four years with all campuses being held harmless in the first year (FY 15-16). In the subsequent three years, Ventura College's allocation will be reduced by \$166,666 each year. Further, DCAS recommended the carryover percentage be changed from 1% to 2%. These changes were executed in the 2015-2016 adopted budget. The final reduction was made in the 2017-18 budget year.

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery was removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues. The percentage of revenues the District Administrative Center will receive will be adjusted accordingly to maintain the same effective rate prior to the change.

In 2015-16, the District did not fully achieve its FTES goal. However, State regulations provide the flexibility to shift qualifying class sections between fiscal years. The District utilized this option and shifted 685 FTES from 2016-17 to 2015-16. As a result of this transfer, the 2016-17 State reported FTES was 685 FTES less than the actual operational FTES. In years affected by the shift of FTES, revenue will be projected based on operational FTES or state reported FTES subject to the maximum of state funded base. For the 2017-18 budget, state apportionment was calculated assuming the 2017-18 base FTES was the same as the 2016-17 actual operational FTES, which excluded the impact of the shift of 685 FTES.

In the 2016-17 Adoption Budget, the districtwide support in the Budget Allocation Model provided funding for the District Administrative Center (DAC) at 6.98% of available revenue. Within this allocation, \$420,000 was budgeted for the annual lease payment for the Stanley Avenue office. In November 2016, the District closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. With the exception of Vice Chancellor El Fattal, members of DCAS wanted a model where the budget savings that resulted from the elimination of a lease payment for the district office would flow to the colleges and DAC over time. It was agreed that the elimination of a lease payment for the district office would bring the DAC share to 6.7%. DCAS agreed to hold the DAC harmless for FY18 and agreed to recommend the phase-in of an adjustment over four years. DCAS continued its discussions on the topic. For the FY18 Budget, the percentage allocation to the DAC remained at 6.98%.

In 2017-18, the District once again utilized its option to shift qualifying FTES between fiscal years. 590 FTES were shifted from 2018-19 into 2017-18. As a result, State reported FTES in 2017-18 was 590 more than its operational FTES. This shift not only increased District state apportionment revenue in 2017-18, but it also increased the District's 'hold-harmless' apportionment amount within the SCFF for FY 2018-19 through FY 2021-22. The effect of the shift in 2017-18 was \$3 million which fell to the ending fund balance. In 2018-19, the shift also increased the District's state apportionment revenue by \$3 million and has flowed through the allocation model with the 2018-19 Adoption Budget. Regarding the DAC percentage allocation for FY19, a recommendation from DCAS was taken to the Board in March 2018 to reduce its share to 6.7%. The motion was not approved and the percentage allocation to the DAC remained at 6.98%. DCAS also recommended at that time to allow amounts in excess of the 2% allowed carryover be transferred to Fund 113 to help the colleges and the DAC with anticipated future expenditure increases. These amounts are one-time budget savings from FY18 that will be available in FY19 and reflected in the Adoption Budget.

In 2018-19, the revenue projections for the FY2019-20 Adoption Budget were based on the most up-to-date SCFF information available at the time. Due to the implementation of the SCFF, the first and second apportionment estimates from the State were greater than the Adoption Budget revenue for 2018-19. As a result, additional 2018-19 apportionment revenue was allocated in May 2019 and November 2019. Due to the timing of the allocation of these additional apportionment funds, cost centers were able

to carryover funds into FY 2020-21 not to exceed the amount of the late allocation that is separate from the 2% maximum.

In 2019-20, a majority of DCAS membership recommended that cost centers be permitted to transfer to Fund 113 any unspent one-time apportionment funds from 2018-19's SCFF implementation separate from the 2% maximum. This action will allow cost centers to phase in any new programs, enhancements, and innovations over time.

For the FY20 Budget, a position in Information Technology (IT) shifted from DWS to the DAC, thus, increasing the DAC percentage to 7.1%. Database Administrator services had been outsourced and budgeted in DWS. However, when these IT duties were insourced, the DAC Percentage increased for the amount of related salary and benefits of this position.

For the FY22 Budget, after significant discussions at DCAS where members advocated for equity and equality in the model, the Allocation Model was updated to align the District's revenue allocations with the Student Centered Funding Formula. The new model will be phased in over 5 years, with FY22 being a hold harmless year for each college.

For the FY23 Budget, the Chancellor brought a request to DCAS to increase the percentage of available revenue that is allocated to the District Administrative Center (DAC). The original request was for an increase from 7.1% to 8.15% in order to fund 15 new positions. After review and discussion, DCAS ultimately voted to recommend that the percentage allocated to the DAC be increased from 7.1% to 7.3%. The District has also updated the methodology used for estimating the District's TCR from using the hold harmless provision of the SCFF to basing the estimate on stability funding less a deficit factor. The Major Initiatives provision in the allocation model was also modified; the provision was removed from the Districtwide Support section of the model and added as a standalone section later in the model. The Major Initiatives provision was also updated to clarify that any funding for a major initiative would come from district reserves.

For the FY25 Budget, there are no recommended changes to the Allocation Model.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

INFRASTRUCTURE FUNDING MODEL NARRATIVE



# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

## INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2024-25

### **I. Introduction**

The Infrastructure Funding Model (Infrastructure Model) represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. These needs include scheduled maintenance, furniture and equipment, library materials and databases, technology refresh, as well as other identifiable infrastructure needs. Although the Infrastructure Model may not fully address all identified funding needs, its intent is to provide each college a dedicated, ongoing (although variable) source of funds to mitigate operating concerns and maintain quality facilities and equipment in order to provide excellent instructional programs.

The funds allocated to the Infrastructure Model are budgeted and accounted for in a separate Infrastructure Fund (113) from the Unrestricted General Fund (111). The colleges determine the budgeting of these funds within the allocation categories in accordance with their specific budget development processes and priorities. These budgets are presented to the Board for approval as part of the overall budget development process.

Annually, the Infrastructure Model is reviewed by the District Council of Administrative Services (DCAS) and Cabinet. Modifications and/or revisions to the Infrastructure Model may be recommended for Board consideration as deemed appropriate for the maintenance of the model's equity and integrity.

### **II. Model**

The following describes the elements of the Infrastructure Model:

#### **A. Revenue Categories**

These revenue categories are included as a result of their relative instability to other funding sources and in recognition that a number of districts across the state do not include these resources as a part of their Unrestricted General Fund budget allocation model, but instead allocate them for specific purposes. These revenues will be recorded in the Unrestricted General Fund (Fund 111) with the equivalent amount being transferred out at year end. The Infrastructure Model includes the following specific revenue categories:

- Enrollment fee local revenue
- Interest income

- Any unbudgeted Unrestricted General Fund revenue other than apportionment
- Any net savings between budget and actual expenses from the District Wide Services and Utilities allocations

B. Expenditure Categories

The Infrastructure Model includes specific expenditure categories that are necessary and fundamental to the maintenance of a quality educational institution. The expenditure categories are:

- Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration)
- Library Materials and Databases
- Instructional and Non-instructional Equipment
- Technology Refresh and Replacement (hardware and software)
- Other - to be restricted to one-time and not on-going expenditures, such as new program/process start-up costs, staff innovation, and program specific accreditation (e.g., nursing, dental hygiene, child development)

Funds carried forward from all expenditure categories remain in those categories to be expended in future years.

C. Allocation Basis and Rates

Basis for Allocation of Resources to Identified Categories

| <u>Category</u>                               | <u>Allocation Basis</u>   |
|---|---|
| Scheduled Maintenance and Capital Furniture   | Assignable Square Footage   |
| Library Materials and Databases               | Total Resident FTES   |
| Instructional and Non-instructional Equipment | Total Resident FTES   |
| Technology Refresh and Replacement            | Number of Computers (desktops, laptops, and tablets used by employees or in a lab environment, including tutoring labs and carts in classrooms) |
| Other   | Equal shares (1/3, 1/3, 1/3)  |

### Funding Rate for Each Category

| <u>Category</u>                               | <u>Funding Rate</u> |
|---|---------------------|
| Scheduled Maintenance and Capital Furniture   | \$3.20/square foot  |
| Library Materials and Databases               | \$11.90/FTES        |
| Instructional and Non-instructional Equipment | \$35.69/FTES        |
| Technology Refresh and Replacement            | \$300.00/computer   |
| Other   | \$150,000/college   |

During years when the total dollar allocation to the Infrastructure Fund is insufficient to fully fund the Infrastructure Model, based on the then approved funding rates, the funding rates for all categories will be adjusted downward by a coefficient equal to the total of the funds available divided by the calculated full funding amount. For example, if the calculated full funding amount, based upon funding rates and allocation bases is \$4 million and the available funds based upon the allocation parameter is only \$3 million, then the funding rate for all categories will be computed at 75% (3 million/4 million) of their then approved rate.

The funding rates are determined based on recent experience/estimate of need, previous funding levels used by state, etc. As part of DCAS's annual review of the Infrastructure Model, the allocation bases and funding rates are assessed for appropriateness.

#### D. Carry-over

The Infrastructure Model recognizes that while infrastructure needs are ongoing, the frequency and amount of expenditures fluctuates. Therefore, colleges are allowed to carry over all unspent balances in these accounts from year to year in order to meet the fluctuating needs.

### III. **Background**

The Infrastructure Model became effective with the adoption of the 2012-2013 fiscal year budget. Prior to that time, the District distributed nearly all its unrestricted general fund resources through a single funding allocation model. Those resources included state apportionment (enrollment fees, property taxes and state appropriation), non-resident tuition and fees, lottery revenue, interest income, and miscellaneous other fees and revenues. Noticeably, neither the State allocation model nor the then current district budget allocation model considered funding based on, or for, college infrastructure (e.g. size of the campus (number of buildings), age of the buildings, number and age of equipment, etc.).

For several years prior to the implementation of the Infrastructure Model, the State had reduced or eliminated funding for Instructional Equipment/Library Materials (IELM), Telecommunications and Technology Infrastructure Program (TTIP), and scheduled

maintenance. Faced with its own funding constraints, the District had eliminated the majority of Unrestricted General Fund (Fund 111) support for library books and materials, instructional materials and equipment (IELM), scheduled maintenance, and technology equipment refresh and replacement and relied primarily on restricted (categorical) funding provided by the State for those purposes as well as college carryover of general funds unspent from the prior year. The District's past practice of including variable, and sometimes volatile, funds in its Unrestricted General Fund Budget Allocation Model had further destabilized funding. Additionally, in 2010, the colleges received Accreditation Recommendations from the ACCJC for giving insufficient attention to the "total cost of ownership" in their operating budgets as it related to their facilities and infrastructure.

Over approximately a two-year period, the District Council of Administrative Services (DCAS) diligently studied and discussed the matter extensively. The Infrastructure Model was developed in an effort to provide ongoing funding for each college's infrastructure needs, take direct corrective action to remedy the Accreditation Recommendations from the ACCJC on "total cost of ownership", and further stabilize the District's Unrestricted General Fund Budget Allocation Model, used primarily for instruction, some student services, and general operations. Great care was exercised in developing the Infrastructure Model to ensure the colleges' General Fund operating budgets would be buffered from any long-term impact and that the instructional and student service needs of the District would be preserved and adequately funded to meet the needs of the students.

To minimize the impact of reallocating resources from the Unrestricted General Fund Budget Allocation Model on the colleges' budgets, the implementation of the Infrastructure Model was phased in over several years. The transition process reallocated the funding as follows:

- Year 1 (FY2012-13)
  - Any net increase in General Fund Unrestricted lottery, interest, or enrollment fee local share revenue above budgeted for FY12
  - Any unbudgeted Unrestricted General Fund revenue (with the exception of growth and COLA) received in FY12, such as mandated cost reimbursement for collective bargaining
  - Any net savings between budget and actual expenses from District Wide Services and Utilities for FY12
- Year 2 (FY2013-14)
  - Those items included in Year 1 (2012-13) reallocation, and
  - Enrollment fee local revenue
  - Interest income over two years (50%)
- Year 3 (FY2014-15)
  - Those items included in Year 2 (2013-14) reallocation, and
  - Reallocate remaining 50% of interest income
  - Lottery income over five years (20%)

- If growth funding is received, reallocate an additional 25% of lottery income balance
- Years 4-and beyond
  - Those items included in the prior year, and
  - Reallocate an additional 20% of lottery income each year until fully allocated
  - If growth funding is received, reallocate an additional 25% of lottery income balance

Additionally, only in the first two years of implementation, the colleges were not required to spend their allocation in accordance with the specific categories which generated the allocations, but were restricted to use these funds for only expenses associated with allocation categories in total. For example, in only the first two years, a college may have elected to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.

#### **IV. Updates**

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery was removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues.

In 2016-17, DCAS discussed how to incorporate the DAC within the Infrastructure Model now that the district had closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. When these discussions occurred, it was too early to have accurate figures for the District expenses that would occur as a result of the DAC relocation alongside the extra revenue that would be produced from existing tenant leases. DCAS continues to review the model on an annual basis. No changes were recommended for the fiscal years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22.

In 2021-22 the funding rates were reviewed and updated to better reflect the current cost of each funding category.

There are no recommended changes for fiscal year 2024-25.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

| FUND                             | DESCRIPTION   | 2024-25<br>TENTATIVE<br>BUDGET | PERCENT OF<br>TOTAL<br>BUDGET |
|----------------------------------|---|--------------------------------|-------------------------------|
| <b>GOVERNMENTAL FUND TYPES</b>   |   |                                |                               |
| <b>General Fund Unrestricted</b> |   |                                |                               |
| 111                              | General Fund - Unrestricted                           | 231,778,576                    | 40.8%                         |
| 113                              | General Fund - Unrestricted Designated Infrastructure | 6,100,000                      | 1.1%                          |
| 114                              | General Fund - Unrestricted Designated                | 6,127,393                      | 1.1%                          |
| <b>General Fund Restricted</b>   |   |                                |                               |
| 12x                              | General Fund - Restricted                             | 118,791,696                    | 20.9%                         |
| 124                              | Parking Services Fund                                 | 3,695,933                      | 0.7%                          |
| 13x                              | Health Services Fund                                  | 2,574,387                      | 0.5%                          |
| <b>Special Revenue Funds</b>     |   |                                |                               |
| 322                              | Special Revenue Fund (Culinary Restaurant Management) | 111,333                        | 0.0%                          |
| 33x                              | Child Development Fund                                | 2,204,082                      | 0.4%                          |
| 391                              | Special Revenue Fund (Animal Care and Training)       | 651,343                        | 0.1%                          |
| <b>Capital Project Fund</b>      |   |                                |                               |
| 4xx                              | Capital Projects Fund                                 | 112,999,584                    | 19.9%                         |
| <b>PROPRIETARY FUND TYPES</b>    |   |                                |                               |
| 52x                              | Vending Operations Fund                               | 13,763                         | 0.0%                          |
| 6xx                              | Internal Services Fund                                | 11,408,505                     | 2.0%                          |
| <b>FIDUCIARY FUND TYPES</b>      |   |                                |                               |
| 74xx                             | Financial Aid Fund                                    | 71,033,116                     | 12.5%                         |
| Total All Funds                  |   | <u>567,489,711</u>             | <u>100.0%</u>                 |

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY25 TENTATIVE BUDGET**

| ACCOUNT DESCRIPTION                         | 2023-24                   | 2023-24                   | 2024-25                   | Change                             |
|---|---------------------------|---------------------------|---------------------------|------------------------------------|
|   | ADOPTION<br>BUDGET        | PROJECTED<br>ACTUAL       | TENTATIVE<br>BUDGET       | FY24 ADOPTION<br>vs FY25 TENTATIVE |
| SCFF BASE ALLOCATION                        | 153,396,922               | 154,186,357               | 150,685,090               | (2,711,832)                        |
| SCFF SUPPLEMENTAL ALLOCATION                | 33,846,438                | 34,292,372                | 34,420,694                | 574,256                            |
| SCFF STUDENT SUCCESS ALLOCATION             | <u>27,972,193</u>         | <u>28,116,689</u>         | <u>28,245,887</u>         | <u>273,694</u>                     |
| <b>TOTAL COMPUTATIONAL REVENUE</b>          | <u>215,215,553</u>        | <u>216,595,418</u>        | <u>213,351,671</u>        | <u>(1,863,882)</u>                 |
| CURRENT YEAR ADJUSTMENT (Stability)         | 4,755,141                 | 3,375,267                 | 4,644,589 [a]             | (110,552)                          |
| CURRENT YEAR ADJUSTMENT (Deficit) [b]       | <u>(2,199,707)</u>        | <u>(2,199,707)</u>        | <u>(2,179,963)</u>        | <u>19,744</u>                      |
| <b>ADJUSTED TOTAL COMPUTATIONAL REVENUE</b> | <u>217,770,987</u>        | <u>217,770,978</u>        | <u>215,816,297</u>        | <u>(1,954,690)</u>                 |
| PRIOR YEAR ADJUSTMENT (Recalc)              | -                         | -                         | -                         | -                                  |
| FULL TIME FACULTY HIRING                    | 3,780,043                 | 3,780,043                 | 3,780,043                 | -                                  |
| PT FACULTY EQUITY COMP                      | 584,404                   | 599,117                   | 599,117                   | 14,713                             |
| LOTTERY PROCEEDS                            | 3,821,511                 | 4,149,234                 | 4,149,234                 | 327,723                            |
| NONRES TUITION - INTL                       | 1,488,149                 | 1,054,457                 | 1,054,457                 | (433,692)                          |
| NONRES TUITION - DOM                        | <u>1,203,168</u>          | <u>1,627,587</u>          | <u>1,627,587</u>          | <u>424,419</u>                     |
| <b>TOTAL OTHER REVENUE</b>                  | <u>10,877,275</u>         | <u>11,210,438</u>         | <u>11,210,438</u>         | <u>333,163</u>                     |
| <b>TOTAL GENERAL FUND UNRESTRICTED REV</b>  | <u><u>228,648,262</u></u> | <u><u>228,981,416</u></u> | <u><u>227,026,735</u></u> | <u><u>(1,621,527)</u></u>          |

**Notes:**

- [a] The District will be funded under the Stability Provision of the Student Centered Funding Formula in FY25. This provision guarantees that the District will receive it's 2023-24 calculated Total Computational Revenue plus the state funded COLA for fiscal year 2024-25.
- [b] Budget assumes a 1% Deficit Factor.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY25 TENTATIVE BUDGET ALLOCATION**

|                            |                 |
|----------------------------|-----------------|
| FY25 Tentative Revenue     | \$ 227,026,735  |
| Less: DWS                  | \$ (11,309,448) |
| Less: Utilities            | \$ (5,574,125)  |
| Less: DAC (7.3%)           | \$ (16,572,952) |
| Available for distribution | \$ 193,570,210  |

|  | MC                   | OC                   | VC                   | Total                 |
|--|----------------------|----------------------|----------------------|-----------------------|
| 1) Unadjusted FTES (FY24 P1, includes NonResident) | 10,321               | 4,659                | 8,462                | 23,442                |
| 2) WSCH  | 154,822              | 69,887               | 126,927              | 351,636               |
| 3) Productivity Factor                             | 525                  | 525                  | 525                  |                       |
| 4) FTEF  | 294.9                | 133.1                | 241.8                |                       |
| 5) FTEF adjustment                                 | 13.3                 | 9.40                 | 10.5                 |                       |
| 6) less: Full Time positions (FTEF)                | (133.7)              | (75.1)               | (122.5)              |                       |
| 7) =Hourly FTEF @ <sup>[a]</sup>                   | \$ 75,860            | 174.5                | \$ 67.5              | \$ 129.8              |
| 8) <b>Total Class Schedule Delivery Allocation</b> | <b>\$ 37,670,111</b> | <b>\$ 18,450,762</b> | <b>\$ 31,214,634</b> | <b>\$ 87,335,507</b>  |
| 10) <b>Remaining to be Allocated</b>               |                      |                      |                      | <b>\$ 106,234,703</b> |

|                                  | Percent | Amount         |
|----------------------------------|---------|----------------|
| 1) 1. Base allocation            | 70%     | \$ 74,364,292  |
| 2) 2. Supplemental allocation    | 20%     | \$ 21,246,941  |
| 3) 3. Student success allocation | 10%     | \$ 10,623,470  |
| 14)                              |         | \$ 106,234,703 |

|   | MC                   | OC                   | VC                   | Total                 |
|---|----------------------|----------------------|----------------------|-----------------------|
| <b>1. Base allocation</b>                                 |                      |                      |                      |                       |
| 15) Basic allocation                                      | \$ 8,651,319         | \$ 6,488,487         | \$ 6,488,487         | \$ 21,628,293         |
| 16) Remaining base allocation                             |                      |                      |                      | \$ 52,735,999         |
| 17) FY24 P1 320 Credit FTES (Resident)                    | \$ 10,239            | \$ 4,613             | \$ 8,270             | 23,122.47             |
| 18) Percent of total                                      | 44%                  | 20%                  | 36%                  | 100%                  |
| 19) Campus remaining base allocation                      | \$ 23,351,866        | \$ 10,521,761        | \$ 18,862,372        | \$ 52,735,999         |
| 20) Sub-total Base allocation                             | \$ 32,003,185        | \$ 17,010,248        | \$ 25,350,859        | \$ 74,364,292         |
| <b>2. Supplemental allocation (FY22-23)</b>               |                      |                      |                      |                       |
| 21) Pell Grant recipients                                 | 3,083                | 2,890                | 3,318                | 9,291                 |
| 22) Promise Grant recipients                              | 5,751                | 4,853                | 6,370                | 16,974                |
| 23) AB540 Students  | 536                  | 362                  | 521                  | 1,419                 |
| 24)   | 9,370                | 8,105                | 10,209               | 27,684                |
| 25) Percent of total                                      | 34%                  | 29%                  | 37%                  | 100%                  |
| 26) Sub-total Campus supplemental allocation              | \$ 7,191,296         | \$ 6,220,433         | \$ 7,835,212         | \$ 21,246,941         |
| <b>3. Student success allocation (FY22-23)</b>            |                      |                      |                      |                       |
| 27) Sub-total Student success allocation, All Students    | \$ 3,500,192         | \$ 1,685,088         | \$ 2,764,541         | \$ 7,949,821          |
| 28) Sub-total Student success allocation, Pell            | \$ 436,188           | \$ 400,838           | \$ 526,510           | \$ 1,363,535          |
| 29) Sub-total Student success allocation, College Promise | \$ 448,466           | \$ 352,969           | \$ 508,679           | \$ 1,310,113          |
| 30) Total Student Success Allocation                      | \$ 4,384,845         | \$ 2,438,895         | \$ 3,799,729         | \$ 10,623,470         |
| 31) <b>College Allocation</b>                             | <b>\$ 81,249,437</b> | <b>\$ 44,120,338</b> | <b>\$ 68,200,434</b> | <b>\$ 193,570,210</b> |
| 32) <b>New Model Phase-In Adjustment - Year 4 [c]</b>     | <b>\$ 43,629</b>     | <b>\$ (148,439)</b>  | <b>\$ 104,810</b>    | <b>\$ -</b>           |
| 33) <b>Adjusted College Allocation FY25</b>               | <b>\$ 81,293,066</b> | <b>\$ 43,971,899</b> | <b>\$ 68,305,244</b> | <b>\$ 193,570,210</b> |
| 34) <b>Campus FY24 2% Carryover [b]</b>                   | <b>\$ 1,655,282</b>  | <b>\$ 888,280</b>    | <b>\$ 1,374,454</b>  | <b>\$ 3,918,016</b>   |
| 35) <b>Major Initiative Funding</b>                       | <b>\$ -</b>          | <b>\$ 500,000</b>    | <b>\$ -</b>          | <b>\$ 500,000</b>     |
| 36) <b>Total FY25 Tentative Budget College Allocation</b> | <b>\$ 82,948,348</b> | <b>\$ 45,360,179</b> | <b>\$ 69,679,698</b> | <b>\$ 197,988,226</b> |

[a] FY25 average replacement cost.

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY24 is \$333,826.

[c] New Allocation Model will be phased-in over 5 years. In year four, 75% of the impact of the change will be passed through to the colleges.



**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY25 TENTATIVE BUDGET ALLOCATION**

|                                      |             |                     |  |
|--------------------------------------|-------------|---------------------|--|
| FY25 Tentative Revenue               |             |                     |  |
|                                      | 227,026,735 |                     |  |
| Less: District-wide                  |             | (11,309,448)        |  |
| Less: Utilities                      |             | (5,574,125)         |  |
| Less: District Office (7.3% revenue) |             | <u>(16,572,952)</u> |  |
| Available for Distribution           |             | <u>193,570,210</u>  |  |

**Class Schedule Delivery Allocation**

|  | Moorpark             | Oxnard               | Ventura              | Total                |
|--|----------------------|----------------------|----------------------|----------------------|
| 1) Unadjusted FTES (FY24 P1, includes NonResident) |                      | 4,659                | 8,462                | 23,442               |
| 2) WSCH  | 10,321               | 69,887               | 126,927              |                      |
| 3) Productivity Factor                             | 525                  | 525                  | 525                  |                      |
| 4) FTEF  | 294.9                | 133.1                | 241.8                |                      |
| 5) FTEF adjustment                                 | 13.3                 | 9.4                  | 10.5                 |                      |
| 6) less: Full Time positions (FTEF)                | <u>(133.7)</u>       | <u>(75.1)</u>        | <u>(122.5)</u>       |                      |
| 7) =Hourly FTEF @ <sup>[a]</sup>                   | 174.5                | 67                   | 130                  |                      |
|  | \$ 75,860            | \$ 5,116,791         | \$ 9,842,954         | \$ 28,197,272        |
| <b>8) Total Class Schedule Delivery Allocation</b> | <b>\$ 37,670,111</b> | <b>\$ 18,450,762</b> | <b>\$ 31,214,634</b> | <b>\$ 87,335,507</b> |

|   |                      |                      |                      |                       |               |
|---|----------------------|----------------------|----------------------|-----------------------|---------------|
| 9) <b>Base Allocation</b>                           | <b>\$ 9,678,510</b>  | <b>\$ 9,678,510</b>  | <b>\$ 9,678,510</b>  | <b>\$ 29,035,530</b>  | <b>15.0%</b>  |
| 10) FTES  | 10,250               | 4,632                | 8,340                | 23,222                |               |
|   | 44.1%                | 19.9%                | 35.9%                |                       |               |
| 11) <b>FTES Allocation</b>                          | <b>\$ 34,075,330</b> | <b>\$ 15,397,309</b> | <b>\$ 27,726,534</b> | <b>\$ 77,199,173</b>  | <b>39.9%</b>  |
| 12) <b>Total FY25 Allocation Under Legacy Model</b> | <b>\$ 81,423,951</b> | <b>\$ 43,526,581</b> | <b>\$ 68,619,678</b> | <b>\$ 193,570,210</b> | <b>100.0%</b> |

|   |                      |                      |                      |                       |  |
|---|----------------------|----------------------|----------------------|-----------------------|--|
| 13) <b>Total FY25 Allocation Under New Model</b>    | <b>\$ 81,249,437</b> | <b>\$ 44,120,338</b> | <b>\$ 68,200,434</b> | <b>\$ 193,570,210</b> |  |
| 14) <b>Difference Between Models</b>                | <b>\$ (174,514)</b>  | <b>\$ 593,757</b>    | <b>\$ (419,243)</b>  | <b>\$ -</b>           |  |
| 15) <b>75% Of Difference Between Models</b>         | <b>\$ 130,885</b>    | <b>\$ (445,318)</b>  | <b>\$ 314,433</b>    | <b>\$ -</b>           |  |
| 16) <b>FY 25 Adjustment to New Allocation Model</b> | <b>\$ (43,629)</b>   | <b>\$ 148,439</b>    | <b>\$ (104,810)</b>  | <b>\$ -</b>           |  |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS \*

|      |                             | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|------|-----------------------------|-------------------------------|--------------------------------|
| 8000 | REVENUES                    | 43,548,473                    | 44,198,000                     |
| 1000 | ACADEMIC SALARIES           | 28,407,354                    | 28,831,050                     |
| 2000 | CLASSIFIED & OTHER SALARIES | -                             | -                              |
| 3000 | EMPLOYEE BENEFITS           | 15,141,119                    | 15,366,950                     |
| 4000 | SUPPLIES & MATERIALS        | -                             | -                              |
| 5000 | OTHER OPERATING EXP         | -                             | -                              |
| 6000 | CAPITAL OUTLAY              | -                             | -                              |
| 7000 | OTHER OUTGO                 | -                             | -                              |
|      | TOTAL EXPENDITURES          | 43,548,473                    | 44,198,000                     |

\* 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 2024-2025 TENTATIVE BUDGET

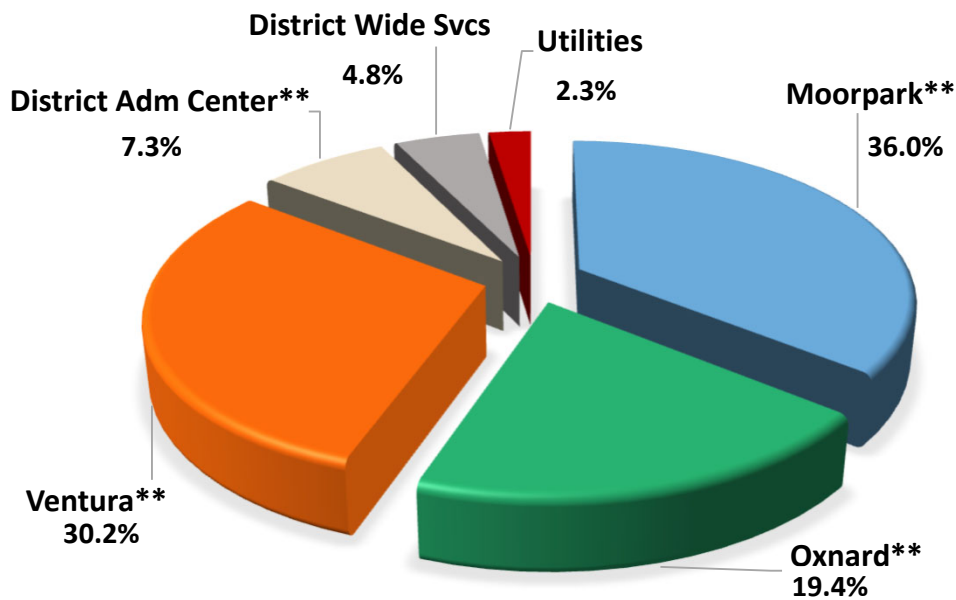
## GENERAL FUND – UNRESTRICTED (FUND 111)

### **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  
2024-25 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY BY LOCATION  
GENERAL FUND (111) - UNRESTRICTED**

|                           | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET * | 2024-25<br>TENTATIVE<br>BUDGET |
|---------------------------|-------------------------------|--------------------------------|--------------------------------|
| MOORPARK                  | 84,259,059                    | 84,259,059                     | 82,948,348 **                  |
| OXNARD                    | 45,691,741                    | 45,691,741                     | 45,360,179 **                  |
| VENTURA                   | 69,961,899                    | 69,961,899                     | 69,679,698 **                  |
| DISTRICT ADM CENTER       | 16,994,421                    | 16,994,421                     | 16,906,778 **                  |
| DISTRICTWIDE SVCS         | 11,056,170                    | 11,556,170                     | 11,309,448                     |
| UTILITIES                 | 5,000,000                     | 5,000,000                      | 5,574,125                      |
| INFRASTRUCTURE            | -                             | -                              | -                              |
| <b>TOTAL EXPENDITURES</b> | <b>232,963,290</b>            | <b>233,463,290</b>             | <b>231,778,576</b>             |



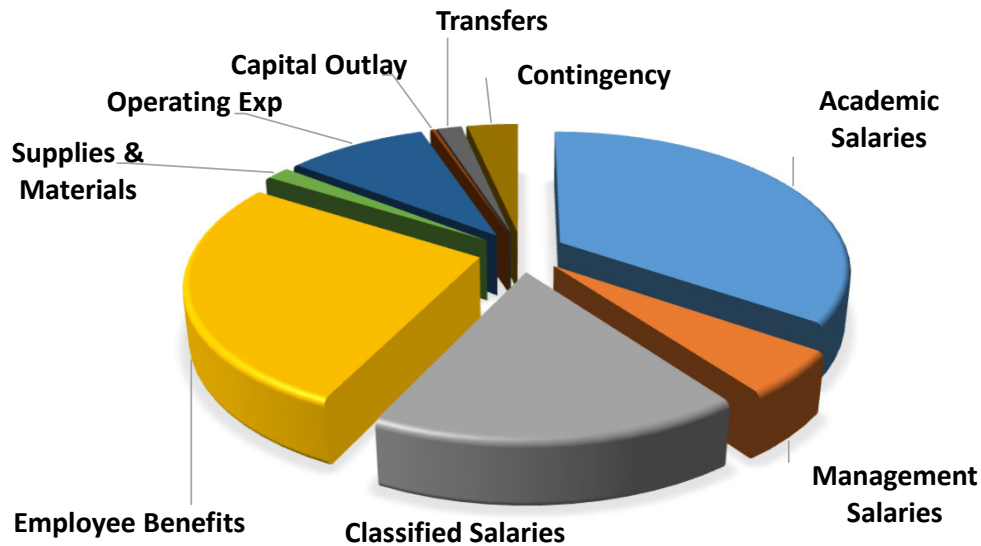
\* Includes Use of Reserves approved in September 2023.

\*\* Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**ALL LOCATIONS**

|                             | 2023-24     | 2023-24     | 2024-25     | PERCENT  |
|-----------------------------|-------------|-------------|-------------|----------|
|                             | ADOPTION    | REVISED     | TENTATIVE   | OF TOTAL |
|                             | BUDGET      | BUDGET*     | BUDGET**    | BUDGET   |
| 1000 ACADEMIC SALARIES      | 77,738,682  | 77,471,467  | 80,258,869  | 34.6%    |
| 2000 MANAGEMENT SALARIES    | 11,691,656  | 12,220,092  | 12,163,344  | 5.2%     |
| 2000 CLASSIFIED SALARIES    | 40,322,425  | 39,786,520  | 40,029,451  | 17.3%    |
| 3000 EMPLOYEE BENEFITS ***  | 61,626,487  | 61,454,940  | 62,079,565  | 26.8%    |
| SALARY & BENEFIT SUBTOTAL   | 191,379,250 | 190,933,020 | 194,531,229 | 83.9%    |
| 4000 SUPPLIES & MATERIALS   | 4,621,198   | 5,119,273   | 3,575,417   | 1.5%     |
| 5000 OPERATING EXP          | 20,706,014  | 20,948,787  | 21,515,813  | 9.3%     |
| 6000 CAPITAL OUTLAY         | 3,209,127   | 2,568,018   | 568,743     | 0.2%     |
| 7000 TRANSFERS              | 3,802,502   | 4,507,502   | 3,773,402   | 1.6%     |
| 7999 CONTINGENCY            | 9,245,199   | 9,386,691   | 7,813,972   | 3.4%     |
| DIRECT EXPENDITURE SUBTOTAL | 41,584,040  | 42,530,270  | 37,247,347  | 16.1%    |
| TOTAL EXPENDITURES          | 232,963,290 | 233,463,290 | 231,778,576 | 100.0%   |



\* Includes Use of Reserves approved in September 2023.

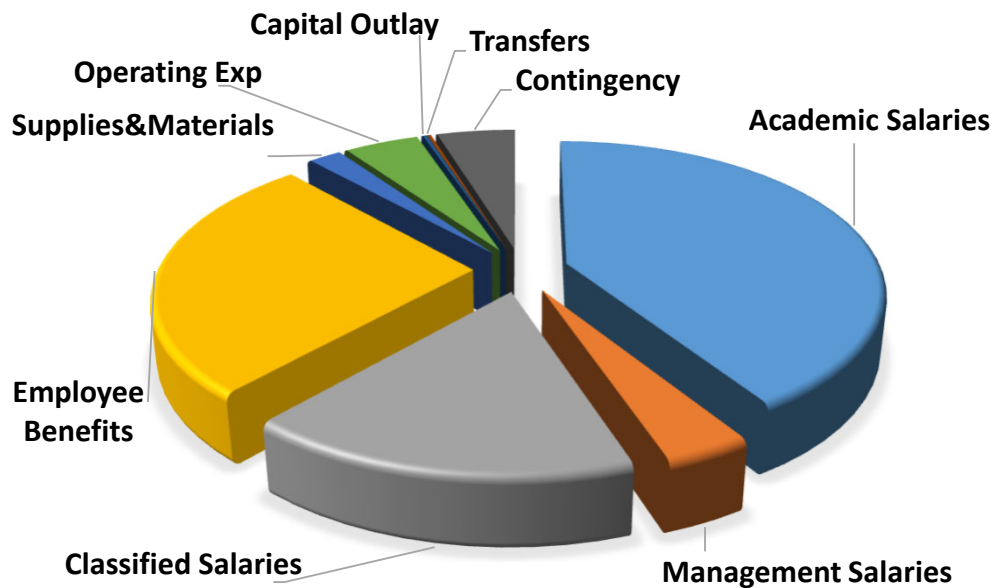
\*\* Incorporates budget carryover.

\*\*\* Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY25 premiums is \$7,562,839.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**MOORPARK COLLEGE**

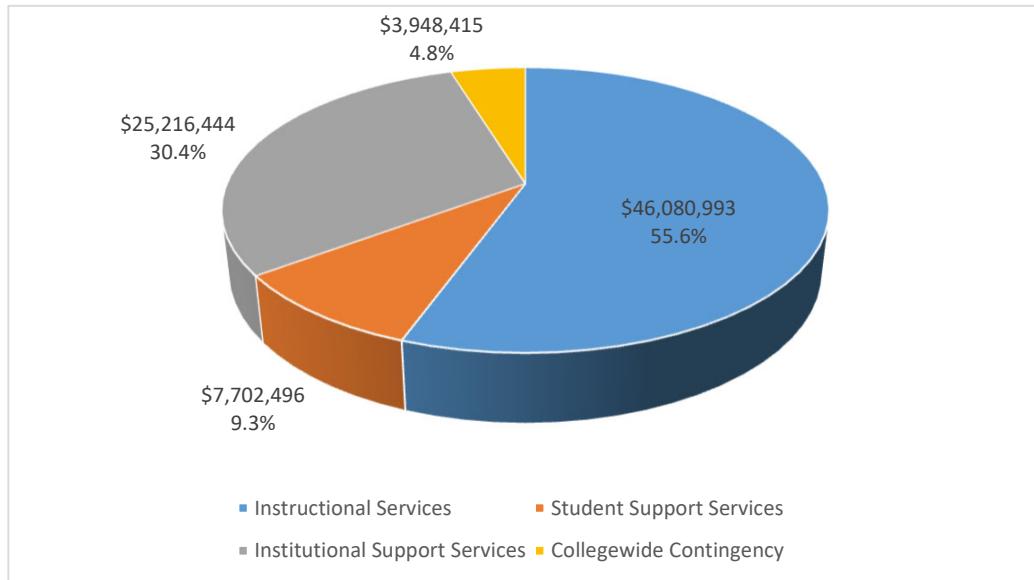
|                             | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES      | 33,601,703                    | 33,601,703                   | 34,166,860                      | 41.2%                         |
| 2000 MANAGEMENT SALARIES    | 3,170,849                     | 3,102,839                    | 3,125,329                       | 3.8%                          |
| 2000 CLASSIFIED SALARIES    | 14,007,301                    | 13,984,671                   | 13,992,572                      | 16.9%                         |
| 3000 EMPLOYEE BENEFITS **   | 22,161,840                    | 22,151,249                   | 22,277,654                      | 26.9%                         |
| SALARY & BENEFIT SUBTOTAL   | 72,941,693                    | 72,840,462                   | 73,562,415                      | 88.7%                         |
| 4000 SUPPLIES & MATERIALS   | 1,740,842                     | 1,737,718                    | 1,646,746                       | 2.0%                          |
| 5000 OPERATING EXP          | 3,440,799                     | 3,762,855                    | 3,760,438                       | 4.5%                          |
| 6000 CAPITAL OUTLAY         | 214,976                       | 207,576                      | 208,048                         | 0.3%                          |
| 7000 TRANSFERS              | (176,551)                     | (176,551)                    | (177,713)                       | -0.2%                         |
| 7999 CONTINGENCY            | 6,097,300                     | 5,887,000                    | 3,948,415                       | 4.8%                          |
| DIRECT EXPENDITURE SUBTOTAL | 11,317,366                    | 11,418,597                   | 9,385,933                       | 11.3%                         |
| TOTAL BUDGETED EXPENDITURES | 84,259,059                    | 84,259,059                   | 82,948,348                      | 100.0%                        |



\* Incorporates budget carryover

\*\* Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY25 premiums is \$2,626,758.

Moorpark College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget



|                                |                     |               |
|--------------------------------|---------------------|---------------|
| Instructional Services         | \$46,080,993        | 55.6%         |
| Student Support Services       | \$7,702,496         | 9.3%          |
| Institutional Support Services | \$25,216,444        | 30.4%         |
| Collegewide Contingency        | \$3,948,415         | 4.8%          |
| <b>Total</b>                   | <b>\$82,948,348</b> | <b>100.0%</b> |

| Org # | Description                   | Category               | Tentative |
|-------|-------------------------------|------------------------|-----------|
| 10002 | Animal Care & Training (ANCT) | Instructional Services | 1,133,577 |
| 10021 | Biology                       | Instructional Services | 1,508,521 |
| 10022 | Anatomy/Physiology            | Instructional Services | 878,499   |
| 10023 | Biotechnology/Biomed Tech     | Instructional Services | 171,377   |
| 10025 | Botany                        | Instructional Services | 50,960    |
| 10026 | Microbiology                  | Instructional Services | 220,590   |
| 10030 | Accounting                    | Instructional Services | 434,903   |
| 10033 | Business Management           | Instructional Services | 471,671   |
| 10045 | Journalism                    | Instructional Services | 29,473    |
| 10046 | FTVM                          | Instructional Services | 922,413   |
| 10055 | Computer Science              | Instructional Services | 372,865   |
| 10056 | Computer Network Sys Engi     | Instructional Services | 353,987   |
| 10057 | Gaming Design                 | Instructional Services | 2,070     |
| 10063 | Kinesiology                   | Instructional Services | 801,758   |
| 10064 | EAC/Special Ed General (C     | Instructional Services | 444,598   |
| 10070 | Engineering General           | Instructional Services | 188,794   |
| 10091 | Art 2D, History               | Instructional Services | 602,652   |
| 10092 | Art 3D                        | Instructional Services | 161,340   |
| 10094 | Music                         | Instructional Services | 748,914   |
| 10097 | Dramatic Arts/Theatre Art     | Instructional Services | 550,882   |
| 10098 | Dance                         | Instructional Services | 432,541   |
| 10100 | Commercial Photography        | Instructional Services | 302,330   |
| 10102 | MMGR (Multi Media & Graph     | Instructional Services | 91,047    |
| 10110 | Foreign Language General      | Instructional Services | 47,331    |
| 10111 | French                        | Instructional Services | 82,874    |

Moorpark College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|                                     |                                |            |
|-------------------------------------|--------------------------------|------------|
| 10112 German                        | Instructional Services         | 47,331     |
| 10114 Spanish                       | Instructional Services         | 296,165    |
| 10120 Nursing                       | Instructional Services         | 1,817,774  |
| 10123 Radiological Tech             | Instructional Services         | 399,077    |
| 10126 Health Science                | Instructional Services         | 18,011     |
| 10128 Paramedic Studies             | Instructional Services         | 26,000     |
| 10135 Child Development (Instru     | Instructional Services         | 577,843    |
| 10136 Nutrition, Health, & Fitn     | Instructional Services         | 3,600      |
| 10160 English                       | Instructional Services         | 2,692,198  |
| 10162 Comm, Speech, Debate          | Instructional Services         | 1,443,267  |
| 10163 Philosophy                    | Instructional Services         | 159,748    |
| 10164 Other Humanities              | Instructional Services         | 77,557     |
| 10170 Math                          | Instructional Services         | 3,296,854  |
| 10181 Environmental Studies         | Instructional Services         | 310,240    |
| 10182 Physics                       | Instructional Services         | 476,603    |
| 10183 Chemistry                     | Instructional Services         | 1,358,745  |
| 10184 Astronomy                     | Instructional Services         | 58,506     |
| 10185 Geology                       | Instructional Services         | 73,796     |
| 10190 Psychology                    | Instructional Services         | 723,075    |
| 10202 Administration of Justice     | Instructional Services         | 341,472    |
| 10210 Social Science General        | Instructional Services         | 35,825     |
| 10211 Anthropology                  | Instructional Services         | 569,547    |
| 10212 Economics                     | Instructional Services         | 183,848    |
| 10213 History                       | Instructional Services         | 558,340    |
| 10214 Geography                     | Instructional Services         | 166,180    |
| 10215 Political Science             | Instructional Services         | 372,849    |
| 10216 Sociology                     | Instructional Services         | 600,398    |
| 10217 Ethnic Studies                | Instructional Services         | 424,410    |
| 10225 Athletics                     | Instructional Services         | 1,972,227  |
| 12016 Part Time Faculty Budget Pool | Instructional Services         | 15,934,827 |
| 12909 Zoo Activities                | Instructional Services         | 58,713     |
| 11001 Admissions and Records (A     | Student Support Services       | 1,211,917  |
| 11007 Career Center                 | Student Support Services       | 128,745    |
| 11008 Counseling                    | Student Support Services       | 1,792,018  |
| 11009 Financial Aid                 | Student Support Services       | 934,650    |
| 11011 International Stu/Stu Aff     | Student Support Services       | 9,705      |
| 11013 Library                       | Student Support Services       | 1,280,674  |
| 11015 Graduation                    | Student Support Services       | 49,741     |
| 11017 Student Activities            | Student Support Services       | 162,493    |
| 11019 Transfer Center               | Student Support Services       | 177,062    |
| 11022 Articulation                  | Student Support Services       | 215,265    |
| 11024 College Outreach              | Student Support Services       | 354,821    |
| 11028 TLC                           | Student Support Services       | 771,452    |
| 11031 BIT/CARE                      | Student Support Services       | 12,650     |
| 11032 Scholarship Office            | Student Support Services       | 155,921    |
| 11033 Student Conduct               | Student Support Services       | 8,000      |
| 11036 Multicultural Day             | Student Support Services       | 10,960     |
| 12070 Student Business Office       | Student Support Services       | 366,247    |
| 15024 Proctoring/Testing Fees       | Student Support Services       | 60,175     |
| 11018 VP of Student Support         | Institutional Support Services | 615,150    |



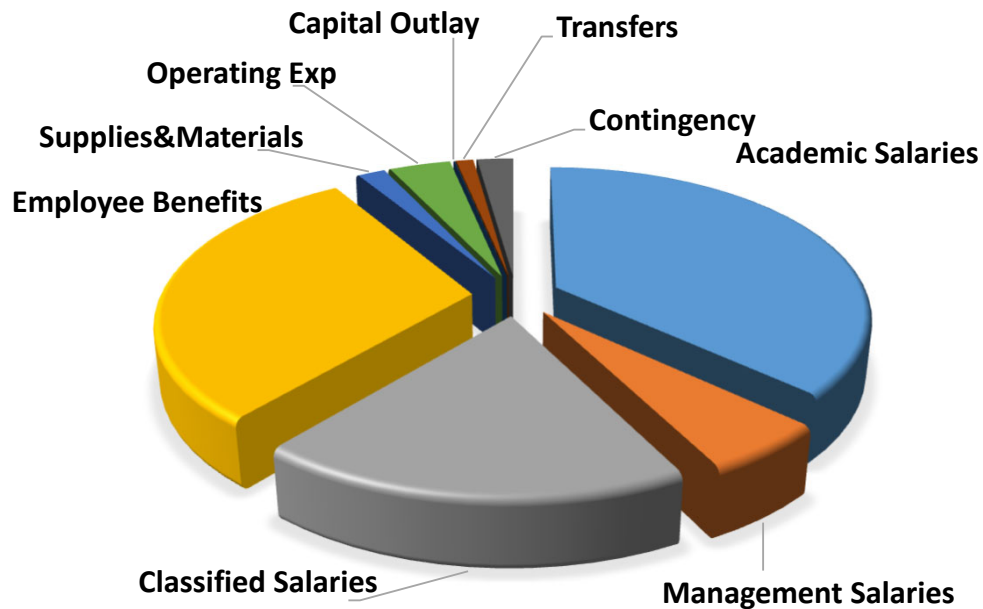
Moorpark College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|   |                                |           |
|---|--------------------------------|-----------|
| 11023 Distance Education                | Institutional Support Services | 556,535   |
| 11197 Postage                           | Institutional Support Services | 25,000    |
| 11199 Utilites                          | Institutional Support Services | 20,000    |
| 12005 Information Technology Op         | Institutional Support Services | 1,091,253 |
| 12015 President Office                  | Institutional Support Services | 924,042   |
| 12016 VP Student Learning Offic         | Institutional Support Services | 1,380,254 |
| 12017 Vice President Office             | Institutional Support Services | 592,826   |
| 12018 Phys Science/Chem/Earth S         | Institutional Support Services | 524,239   |
| 12019 English & Student Conduct         | Institutional Support Services | 360,588   |
| 12021 ANCT, Health & Life Scien         | Institutional Support Services | 470,853   |
| 12023 Behavioral & Social Scien         | Institutional Support Services | 552,626   |
| 12024 Institutional Effectivene         | Institutional Support Services | 950,878   |
| 12025 Business, Child Dev & Std         | Institutional Support Services | 399,881   |
| 12026 Art, Media, Comm, DE              | Institutional Support Services | 395,730   |
| 12027 Student Health/Athl/Kines         | Institutional Support Services | 421,938   |
| 12041 Performing Arts Center            | Institutional Support Services | 578,904   |
| 12050 College Business Manager          | Institutional Support Services | 845,975   |
| 12055 Communications Center             | Institutional Support Services | 34,131    |
| 12057 Professional Development          | Institutional Support Services | 64,700    |
| 12060 Public Information Office         | Institutional Support Services | 455,141   |
| 12061 Catalogs & Schedules of C         | Institutional Support Services | 4,000     |
| 12065 Academic Senate/A.S. Rele         | Institutional Support Services | 377,996   |
| 12067 Collegewide                       | Institutional Support Services | 3,269,897 |
| 12067 Retiree Health Benefits           | Institutional Support Services | 2,626,758 |
| 12068 Maintenance & Operations          | Institutional Support Services | 6,703,799 |
| 12069 Publications                      | Institutional Support Services | 267,228   |
| 12076 MC Copy Center                    | Institutional Support Services | 303,000   |
| 12079 Publications Chargebacks          | Institutional Support Services | -120,000  |
| 12080 Accreditation                     | Institutional Support Services | 52,600    |
| 12083 Classified Senate                 | Institutional Support Services | 19,600    |
| 12084 Heritage Months                   | Institutional Support Services | 45,000    |
| 12085 Diversity, Equity, Incl. & Access | Institutional Support Services | 243,751   |
| 12130 Emergency Response & Prep         | Institutional Support Services | 162,170   |
| 12067 Collegewide Contingency           | Collegewide Contingency        | 3,948,415 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**OXNARD COLLEGE**

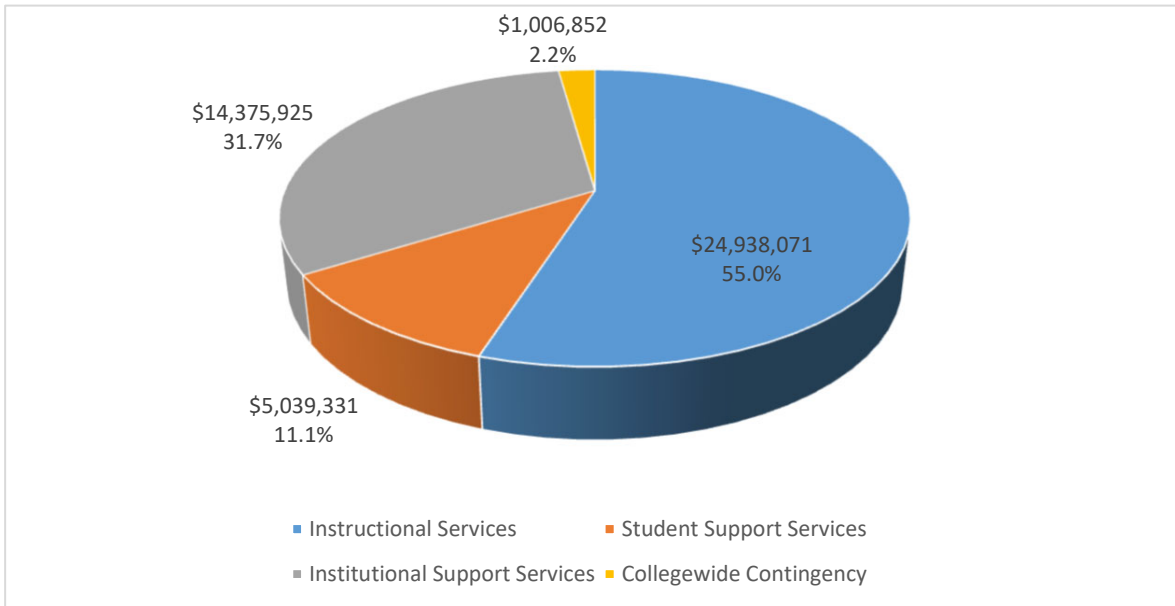
|                             | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES      | 16,359,551                    | 16,098,287                   | 16,738,174                      | 36.9%                         |
| 2000 MANAGEMENT SALARIES    | 2,379,867                     | 2,997,986                    | 2,501,082                       | 5.5%                          |
| 2000 CLASSIFIED SALARIES    | 8,275,943                     | 7,844,903                    | 8,486,978                       | 18.7%                         |
| 3000 EMPLOYEE BENEFITS **   | 13,659,947                    | 13,531,234                   | 13,665,150                      | 30.1%                         |
| SALARY & BENEFIT SUBTOTAL   | 40,675,308                    | 40,472,410                   | 41,391,385                      | 91.3%                         |
| 4000 SUPPLIES & MATERIALS   | 848,988                       | 1,172,068                    | 763,968                         | 1.7%                          |
| 5000 OPERATING EXP          | 2,032,637                     | 1,989,372                    | 1,704,074                       | 3.8%                          |
| 6000 CAPITAL OUTLAY         | 1,272,100                     | 843,391                      | 12,900                          | 0.0%                          |
| 7000 TRANSFERS              | 481,000                       | 481,000                      | 481,000                         | 1.1%                          |
| 7999 CONTINGENCY            | 381,708                       | 733,501                      | 1,006,852                       | 2.2%                          |
| DIRECT EXPENDITURE SUBTOTAL | 5,016,433                     | 5,219,331                    | 3,968,794                       | 8.7%                          |
| TOTAL BUDGETED EXPENDITURES | 45,691,741                    | 45,691,741                   | 45,360,179                      | 100.0%                        |



\* Incorporates budget carryover.

\*\* Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY25 premiums is \$1,727,814.

Oxnard College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget



|                                |                     |               |
|--------------------------------|---------------------|---------------|
| Instructional Services         | \$24,938,071        | 55.0%         |
| Student Support Services       | \$5,039,331         | 11.1%         |
| Institutional Support Services | \$14,375,925        | 31.7%         |
| Collegewide Contingency        | \$1,006,852         | 2.2%          |
| <b>Total</b>                   | <b>\$45,360,179</b> | <b>100.0%</b> |

| Org # | Description                    | Category               | Tentative |
|-------|--------------------------------|------------------------|-----------|
| 20020 | Marine Study                   | Instructional Services | 7,800     |
| 20021 | Biology                        | Instructional Services | 796,442   |
| 20030 | Accounting                     | Instructional Services | 279,527   |
| 20033 | Business Management            | Instructional Services | 137,111   |
| 20037 | Secretary/Admin Assistant      | Instructional Services | 5,000     |
| 20046 | Multimedia/Radio/Motion P      | Instructional Services | 121,380   |
| 20056 | Computer Networking            | Instructional Services | 177,855   |
| 20063 | Physical Education             | Instructional Services | 565,347   |
| 20064 | EAC/Special Ed General (C      | Instructional Services | 554,108   |
| 20070 | Engineering General            | Instructional Services | 88,664    |
| 20071 | Engineering Technology         | Instructional Services | 6,250     |
| 20075 | Air Conditioning and Refr      | Instructional Services | 141,896   |
| 20077 | Automotive Technology          | Instructional Services | 627,724   |
| 20078 | Automotive Collision Repa      | Instructional Services | 290,258   |
| 20091 | Art                            | Instructional Services | 532,802   |
| 20093 | Performance (Choral,Band, etc) | Instructional Services | 750       |
| 20094 | Music                          | Instructional Services | 185,144   |
| 20095 | OC Live                        | Instructional Services | 44,180    |
| 20097 | Dramatic Arts/Theatre Arts     | Instructional Services | 156,265   |
| 20110 | Foreign Language General       | Instructional Services | 238,228   |

Oxnard College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|                                     |                                |           |
|-------------------------------------|--------------------------------|-----------|
| 20114 Spanish                       | Instructional Services         | 313,885   |
| 20121 Dental Hygiene                | Instructional Services         | 709,995   |
| 20122 Dental Assisting              | Instructional Services         | 250,396   |
| 20135 Child Development (Instru     | Instructional Services         | 269,365   |
| 20137 Culinary & Restaurant Mgm     | Instructional Services         | 357,045   |
| 20150 Law General                   | Instructional Services         | 179,551   |
| 20160 English                       | Instructional Services         | 1,921,103 |
| 20161 Transitional English          | Instructional Services         | 126,676   |
| 20162 Speech, Debate                | Instructional Services         | 282,025   |
| 20163 Philosophy                    | Instructional Services         | 167,183   |
| 20170 Math                          | Instructional Services         | 1,659,918 |
| 20180 Physical Science General      | Instructional Services         | 263,690   |
| 20182 Physics                       | Instructional Services         | 21,806    |
| 20183 Chemistry                     | Instructional Services         | 638,140   |
| 20185 Geology                       | Instructional Services         | 123,329   |
| 20190 Psychology                    | Instructional Services         | 264,564   |
| 20201 Alcohol & Controlled Subs     | Instructional Services         | 341,929   |
| 20203 Fire Control Tech             | Instructional Services         | 670,952   |
| 20204 Fire Academy                  | Instructional Services         | 744,265   |
| 20210 Social Science General        | Instructional Services         | 84,490    |
| 20211 Anthropology                  | Instructional Services         | 275,324   |
| 20212 Economics                     | Instructional Services         | 158,199   |
| 20213 History                       | Instructional Services         | 447,823   |
| 20214 Geography                     | Instructional Services         | 170,547   |
| 20215 Political Science             | Instructional Services         | 182,767   |
| 20216 Sociology                     | Instructional Services         | 167,998   |
| 20217 Chicano Studies               | Instructional Services         | 134,367   |
| 20225 Athletics                     | Instructional Services         | 1,112,223 |
| 22016 Part Time Faculty Budget Pool | Instructional Services         | 7,441,785 |
| 22072 PACE/ESL Expansion            | Instructional Services         | 500,000   |
| 21001 Admissions and Records (A     | Student Support Services       | 796,293   |
| 21008 Counseling                    | Student Support Services       | 1,184,255 |
| 21007 Career Center                 | Student Support Services       | 8,000     |
| 21009 Financial Aid                 | Student Support Services       | 987,316   |
| 21013 Library                       | Student Support Services       | 481,700   |
| 21018 EOPS General Fund Match       | Student Support Services       | 201,939   |
| 21019 Transfer Center               | Student Support Services       | 369,721   |
| 21020 Tutoring                      | Student Support Services       | 364,622   |
| 21022 Articulation                  | Student Support Services       | 160,408   |
| 22043 Veteran's Center              | Student Support Services       | 138,479   |
| 22070 Student Business Office       | Student Support Services       | 346,598   |
| 21016 Commencement/Special Even     | Institutional Support Services | 49,650    |
| 21197 Postage                       | Institutional Support Services | 12,700    |
| 21199 Utilites                      | Institutional Support Services | 82,000    |

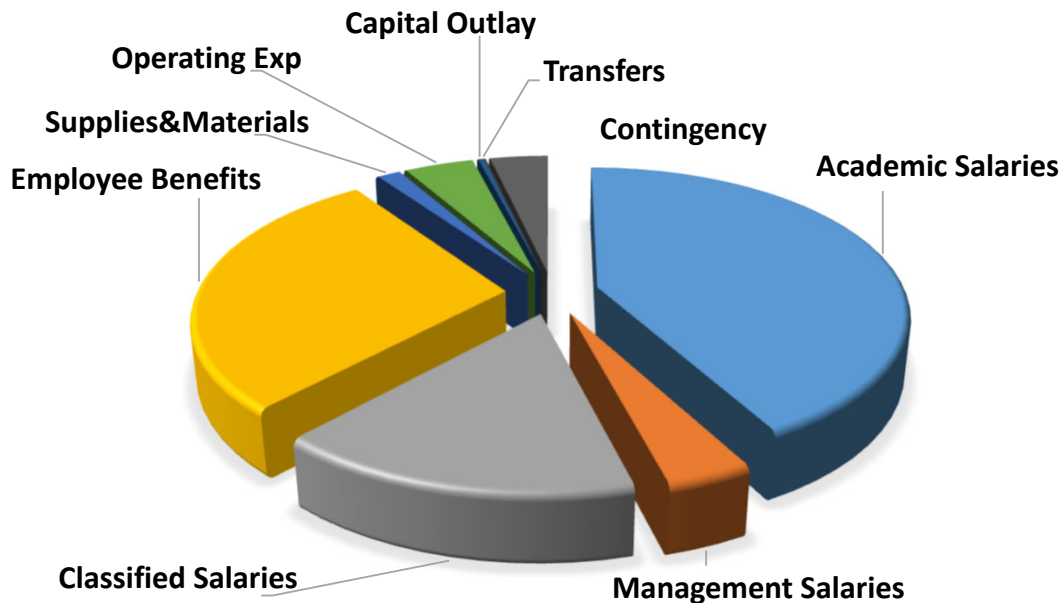
Oxnard College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|                                 |                                |           |
|---------------------------------|--------------------------------|-----------|
| 22005 Information Technology Op | Institutional Support Services | 968,899   |
| 22015 President Office          | Institutional Support Services | 586,558   |
| 22026 Dean of Liberal Studies   | Institutional Support Services | 420,460   |
| 22027 Dean of Math, Science & H | Institutional Support Services | 365,456   |
| 22028 Dean of CTE               | Institutional Support Services | 419,369   |
| 20202 Dean Public Safety        | Institutional Support Services | 401,988   |
| 22031 Dept of Transitional Stud | Institutional Support Services | 73,188    |
| 22033 DEAN RESEARCH & INSTIT. E | Institutional Support Services | 888,626   |
| 22036 VP, Student Development O | Institutional Support Services | 894,602   |
| 22041 Performing Art Bldg Opera | Institutional Support Services | 141,533   |
| 22051 Business Services         | Institutional Support Services | 144,989   |
| 22060 Public Information Office | Institutional Support Services | 510,337   |
| 22065 Academic Senate/A.S. Rele | Institutional Support Services | 414,122   |
| 22066 College Services          | Institutional Support Services | 1,059,398 |
| 22066 Retiree Health Benefits   | Institutional Support Services | 1,727,814 |
| 22068 Maintenance & Operations  | Institutional Support Services | 4,378,330 |
| 22069 Publications              | Institutional Support Services | 350,000   |
| 22080 Accreditation             | Institutional Support Services | 30,000    |
| 22101 Dean of Student Success   | Institutional Support Services | 101,095   |
| 22132 Safety Programs           | Institutional Support Services | 66,235    |
| 22201 Advancement & Grants      | Institutional Support Services | 276,384   |
| 27726 IEPI                      | Institutional Support Services | 12,192    |
| 22066 Collegewide Contingency   | Collegewide Contingency        | 1,006,852 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-25 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**VENTURA COLLEGE**

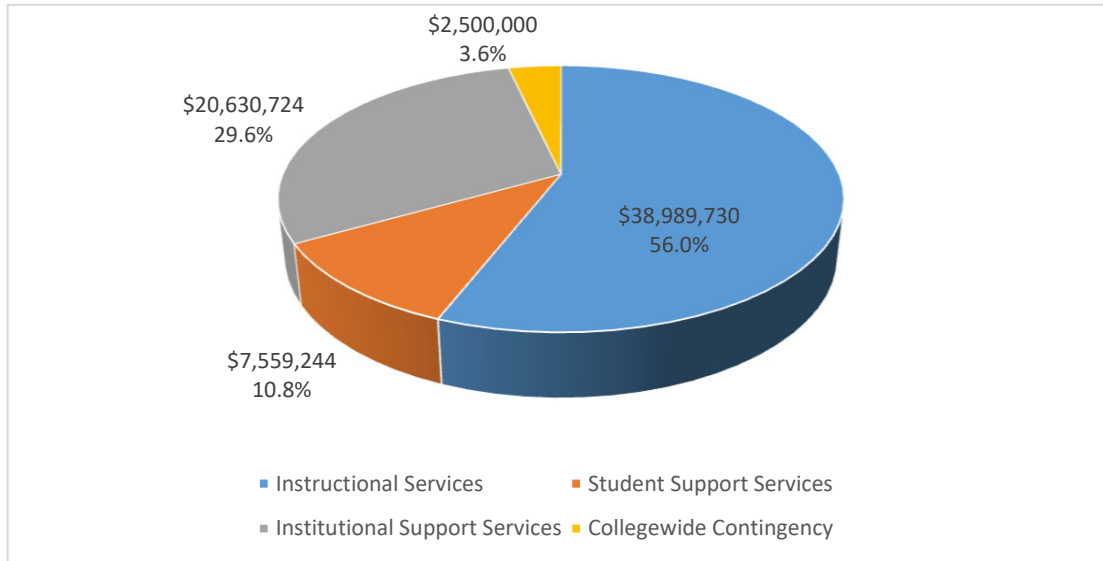
|                                    | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|------------------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES             | 27,777,428                    | 27,771,478                   | 29,353,834                      | 42.1%                         |
| 2000 MANAGEMENT SALARIES           | 3,149,980                     | 3,238,484                    | 2,640,468                       | 3.8%                          |
| 2000 CLASSIFIED SALARIES           | 10,893,636                    | 10,811,401                   | 11,127,484                      | 16.0%                         |
| 3000 EMPLOYEE BENEFITS **          | 19,649,625                    | 19,649,418                   | 19,821,689                      | 28.4%                         |
| SALARY & BENEFIT SUBTOTAL          | 61,470,669                    | 61,470,780                   | 62,943,475                      | 90.3%                         |
| 4000 SUPPLIES & MATERIALS          | 1,863,618                     | 1,904,237                    | 1,001,421                       | 1.4%                          |
| 5000 OPERATING EXP                 | 3,003,550                     | 2,962,820                    | 2,976,008                       | 4.3%                          |
| 6000 CAPITAL OUTLAY                | 1,629,351                     | 1,424,351                    | 277,795                         | 0.4%                          |
| 7000 TRANSFERS                     | (5,289)                       | 199,711                      | (19,000)                        | 0.0%                          |
| 7999 CONTINGENCY                   | 2,000,000                     | 2,000,000                    | 2,500,000                       | 3.6%                          |
| DIRECT EXPENDITURE SUBTOTAL        | 8,491,230                     | 8,491,119                    | 6,736,223                       | 9.7%                          |
| <b>TOTAL BUDGETED EXPENDITURES</b> | <b>69,961,899</b>             | <b>69,961,899</b>            | <b>69,679,698</b>               | <b>100.0%</b>                 |



\* Incorporates budget carryover.

\*\* Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY25 premiums is \$2,443,560.

Ventura College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget



|                                |                     |               |
|--------------------------------|---------------------|---------------|
| Instructional Services         | \$38,989,730        | 56.0%         |
| Student Support Services       | \$7,559,244         | 10.8%         |
| Institutional Support Services | \$20,630,724        | 29.6%         |
| Collegewide Contingency        | \$2,500,000         | 3.6%          |
| <b>Total</b>                   | <b>\$69,679,698</b> | <b>100.0%</b> |

| Org # | Description               | Category               | Tentative |
|-------|---------------------------|------------------------|-----------|
| 30001 | Agriculture General       | Instructional Services | 237,991   |
| 30021 | Biology                   | Instructional Services | 1,570,506 |
| 30030 | Accounting                | Instructional Services | 243,758   |
| 30033 | Business Management       | Instructional Services | 761,052   |
| 30037 | Medical Technology        | Instructional Services | 193,756   |
| 30055 | Computer Science          | Instructional Services | 181,437   |
| 30061 | Continuing Education/Even | Instructional Services | 64,258    |
| 30063 | Kinesiology (PE)          | Instructional Services | 1,027,735 |
| 30064 | EAC/Special Ed General (C | Instructional Services | 404,733   |
| 30070 | Engineering General       | Instructional Services | 238,471   |
| 30076 | Diesel Technology         | Instructional Services | 95,824    |
| 30077 | Automotive Technology     | Instructional Services | 701,306   |
| 30080 | Drafting Technology       | Instructional Services | 196,689   |
| 30082 | Welding & Cutting         | Instructional Services | 182,107   |
| 30083 | Civil & Construction Mgnt | Instructional Services | 137,306   |
| 30086 | Industrial Mfg Technology | Instructional Services | 108,663   |
| 30087 | VC Vet Tech Program       | Instructional Services | 159,512   |
| 30091 | Art                       | Instructional Services | 710,495   |
| 30092 | Ceramics                  | Instructional Services | 143,834   |
| 30094 | Music                     | Instructional Services | 478,255   |
| 30096 | Technical Theater         | Instructional Services | 365,415   |
| 30097 | Dramatic Arts/Theatre Art | Instructional Services | 158,708   |

Ventura College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|                                     |                          |            |
|-------------------------------------|--------------------------|------------|
| 30098 Dance                         | Instructional Services   | 164,305    |
| 30099 Photography                   | Instructional Services   | 156,847    |
| 30103 Computer Graphics             | Instructional Services   | 41,785     |
| 30110 Foreign Language General      | Instructional Services   | 503,085    |
| 30120 Nursing                       | Instructional Services   | 2,253,741  |
| 30125 Emergency Medical Service     | Instructional Services   | 549,212    |
| 30135 Child Development (Instru     | Instructional Services   | 445,941    |
| 30160 English                       | Instructional Services   | 2,244,318  |
| 30161 ESLENGM                       | Instructional Services   | 115,477    |
| 30162 Communication Studies         | Instructional Services   | 486,913    |
| 30163 Philosophy                    | Instructional Services   | 338,119    |
| 30170 Math                          | Instructional Services   | 2,780,024  |
| 30180 Physical Science General      | Instructional Services   | 128,569    |
| 30182 Physics                       | Instructional Services   | 511,611    |
| 30183 Chemistry                     | Instructional Services   | 1,387,300  |
| 30186 Water Science                 | Instructional Services   | 177,002    |
| 30190 Psychology                    | Instructional Services   | 482,634    |
| 30206 Criminal Justice              | Instructional Services   | 307,676    |
| 30207 Basic Sheriff Academy         | Instructional Services   | 33,022     |
| 30210 Social Science General        | Instructional Services   | 12,672     |
| 30211 Anthropology                  | Instructional Services   | 325,083    |
| 30212 Economics                     | Instructional Services   | 189,921    |
| 30213 History                       | Instructional Services   | 553,088    |
| 30214 Geography                     | Instructional Services   | 495,857    |
| 30215 Political Science             | Instructional Services   | 392,701    |
| 30216 Sociology                     | Instructional Services   | 645,339    |
| 30225 Athletics                     | Instructional Services   | 2,205,871  |
| 30240 Health Ed                     | Instructional Services   | 195,113    |
| 32075 Loadbank Accrual              | Instructional Services   | 30,000     |
| 32016 Part Time Faculty Budget Pool | Instructional Services   | 12,474,693 |
| 30300 MESA                          | Student Support Services | 145,417    |
| 31001 Admissions and Records (A     | Student Support Services | 1,374,840  |
| 31007 Career Center                 | Student Support Services | 1,700      |
| 31008 Counseling                    | Student Support Services | 2,395,482  |
| 31009 Financial Aid                 | Student Support Services | 747,314    |
| 31011 International Stu/Stu Affairs | Student Support Services | 125,977    |
| 31012 Learning Resources            | Student Support Services | 325,944    |
| 31013 Library                       | Student Support Services | 986,314    |
| 31018 EOPS General Fund Match       | Student Support Services | 184,292    |
| 31019 Transfer Center               | Student Support Services | 3,570      |
| 31020 Tutoring                      | Student Support Services | 444,256    |
| 31024 College Outreach              | Student Support Services | 331,643    |
| 31029 Title IX Services             | Student Support Services | 23,685     |
| 32070 Student Business Office       | Student Support Services | 339,177    |



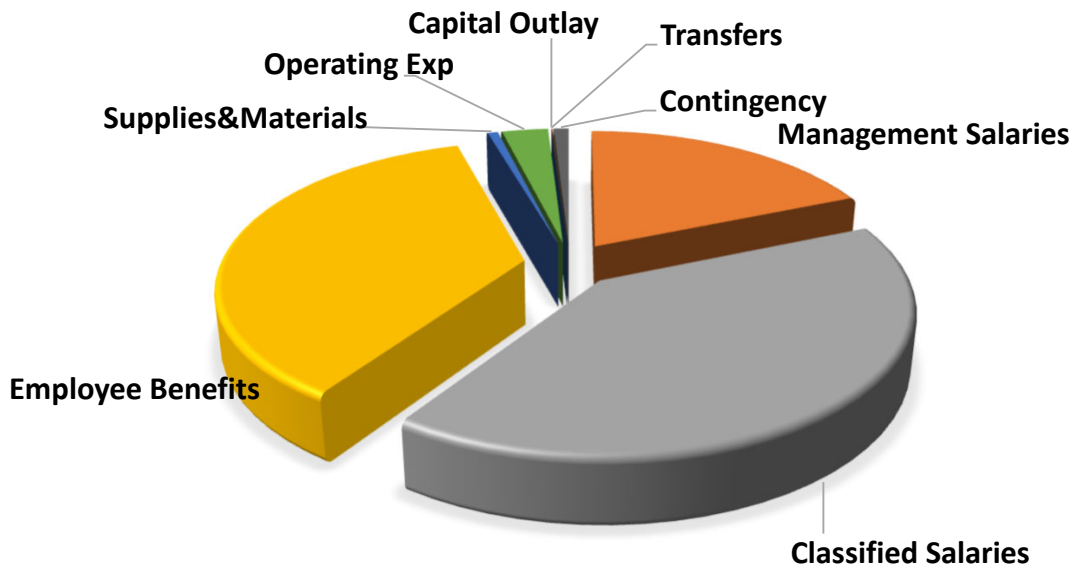
Ventura College  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget

|  |                                |           |
|--|--------------------------------|-----------|
| 32081 Student Connect                  | Student Support Services       | 129,633   |
| 30228 Dean East Campus                 | Institutional Support Services | 13,375    |
| 31015 East Campus                      | Institutional Support Services | 337,683   |
| 31022 Articulation                     | Institutional Support Services | 134,658   |
| 31023 Distance Education               | Institutional Support Services | 691,204   |
| 31199 Utilities                        | Institutional Support Services | 177,500   |
| 32005 Information Technology Op        | Institutional Support Services | 1,455,691 |
| 32015 President Office                 | Institutional Support Services | 631,116   |
| 32016 VP Academic Affairs/Studn        | Institutional Support Services | 1,008,372 |
| 32017 College Wide Services            | Institutional Support Services | 533,157   |
| 32018 Dean, Institutional Equit        | Institutional Support Services | 1,217,325 |
| 32031 Dean Career Education II         | Institutional Support Services | 409,064   |
| 32032 Student Activities and Se        | Institutional Support Services | 147,659   |
| 32033 Dean Liberal Arts/Lrng Re        | Institutional Support Services | 550,511   |
| 32034 Dean Physical Ed Office          | Institutional Support Services | 568,823   |
| 32035 Dean Soc Sci/Humanities O        | Institutional Support Services | 294,256   |
| 32036 Dean of Student Services         | Institutional Support Services | 165,136   |
| 32037 Dean Career Education I          | Institutional Support Services | 415,512   |
| 32038 Dean Math/Science Office         | Institutional Support Services | 477,577   |
| 32039 Dean of Student Life             | Institutional Support Services | 30,350    |
| 32040 VP Student Affairs               | Institutional Support Services | 472,723   |
| 32051 Business Services                | Institutional Support Services | 537,252   |
| 32060 Public Information Office        | Institutional Support Services | 533,207   |
| 32062 Staff Media Resource Cent        | Institutional Support Services | 11,403    |
| 32064 President Assigned Releas        | Institutional Support Services | 23,104    |
| 32065 Academic Senate/A.S. Rele        | Institutional Support Services | 101,977   |
| 32066 Vice President's Office          | Institutional Support Services | 1,048,410 |
| 32066 Retiree Health Benefits          | Institutional Support Services | 2,443,560 |
| 32068 Maintenance & Operations         | Institutional Support Services | 5,233,320 |
| 32076 Copy Center                      | Institutional Support Services | 350,000   |
| 32080 Accreditation                    | Institutional Support Services | 50,000    |
| 32082 College Logistics                | Institutional Support Services | 529,533   |
| 32083 Classified Senate                | Institutional Support Services | 3,000     |
| 32132 Safety Programs                  | Institutional Support Services | 16,500    |
| 35025 Campus Event Accessibility Servi | Institutional Support Services | 12,035    |
| 35032 VC Emergency Activities          | Institutional Support Services | 5,731     |
| 32017 Collegewide Contingency          | Collegewide Contingency        | 2,500,000 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

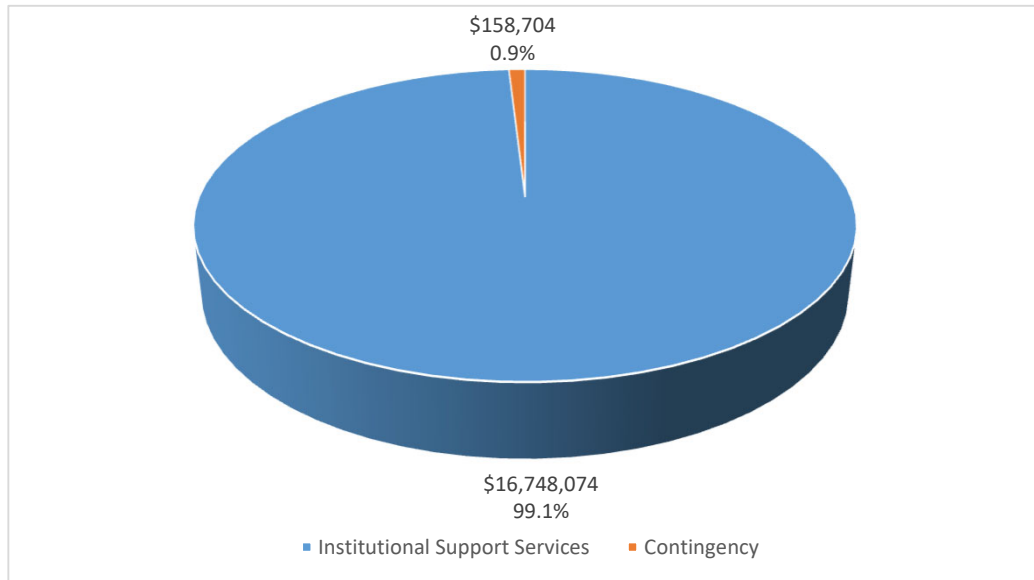
|                             | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET* | PERCENT<br>OF TOTAL<br>BUDGET |
|-----------------------------|-------------------------------|------------------------------|---------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES      | -                             | -                            | -                               | 0.0%                          |
| 2000 MANAGEMENT SALARIES    | 2,990,960                     | 2,880,784                    | 3,171,105                       | 18.8%                         |
| 2000 CLASSIFIED SALARIES    | 6,932,432                     | 6,932,432                    | 6,894,259                       | 40.8%                         |
| 3000 EMPLOYEE BENEFITS **   | 5,921,878                     | 5,889,842                    | 6,093,095                       | 36.0%                         |
| SALARY & BENEFIT SUBTOTAL   | 15,845,270                    | 15,703,058                   | 16,158,459                      | 95.6%                         |
| 4000 SUPPLIES & MATERIALS   | 116,450                       | 253,950                      | 107,300                         | 0.6%                          |
| 5000 OPERATING EXP          | 452,810                       | 457,522                      | 491,315                         | 2.9%                          |
| 6000 CAPITAL OUTLAY         | 22,700                        | 22,700                       | -                               | 0.0%                          |
| 7000 TRANSFERS              | (9,000)                       | (9,000)                      | (9,000)                         | -0.1%                         |
| 7999 CONTINGENCY            | 566,191                       | 566,191                      | 158,704                         | 0.9%                          |
| DIRECT EXPENDITURE SUBTOTAL | 1,149,151                     | 1,291,363                    | 748,319                         | 4.4%                          |
| TOTAL BUDGETED EXPENDITURES | 16,994,421                    | 16,994,421                   | 16,906,778                      | 100.0%                        |



\* Incorporates budget carryover.

\*\* Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY25 premiums is \$764,707.

District Administrative Center  
Fund 111 (by ORG code)  
FY 2024-25 Tentative Budget



|                                |                     |               |
|--------------------------------|---------------------|---------------|
| Institutional Support Services | \$16,748,074        | 99.1%         |
| Contingency                    | \$158,704           | 0.9%          |
| <b>Total</b>                   | <b>\$16,906,778</b> | <b>100.0%</b> |

| Org # | Description                   | Category                       | Tentative |
|-------|-------------------------------|--------------------------------|-----------|
| 71197 | Postage                       | Institutional Support Services | 13,500    |
| 71199 | Utilities                     | Institutional Support Services | 24,500    |
| 72001 | Chancellor's Office           | Institutional Support Services | 1,036,780 |
| 72005 | Information Technology Ops    | Institutional Support Services | 3,722,521 |
| 72006 | Business & Admin Svcs         | Institutional Support Services | 5,043,151 |
| 72008 | Human Resources Operations    | Institutional Support Services | 2,413,418 |
| 72011 | HR Personnel Comm             | Institutional Support Services | 1,138,721 |
| 72012 | Institutional Effectiveness   | Institutional Support Services | 742,830   |
| 72015 | Title IX Office               | Institutional Support Services | 9,000     |
| 72039 | Outreach & Marketing          | Institutional Support Services | 719,040   |
| 72067 | District Office Building      | Institutional Support Services | 169,907   |
| 72074 | Program Review Implementation | Institutional Support Services | 950,000   |
| 72006 | Retiree Health Benefits       | Institutional Support Services | 764,707   |
| 72006 | Contingency                   | Contingency                    | 158,704   |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICTWIDE SERVICES**

|  | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET* | 2024-25<br>TENTATIVE<br>BUDGET | PERCENT OF<br>TOTAL<br>BUDGET |
|--|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1000 ACADEMIC SALARIES                             | -                             | -                             | -                              | 0.0%                          |
| 2000 CLASSIFIED SALARIES                           | 89,244                        | 152,813                       | 192,244                        | 1.7%                          |
| 2000 BOARD & COMMISSIONERS,<br>SALARIES & BENEFITS | 123,869                       | 208,068                       | 215,195                        | 1.9%                          |
| 3000 EMPLOYEE BENEFITS                             | <u>233,197</u>                | <u>85,428</u>                 | <u>68,057</u>                  | <u>0.6%</u>                   |
| SALARY & BENEFIT SUBTOTAL                          | 446,310                       | 446,310                       | 475,496                        | 4.2%                          |
| 4000 SUPPLIES & MATERIALS                          | 51,300                        | 51,300                        | 55,982                         | 0.5%                          |
| 5000 OPERATING EXP                                 | 6,776,218                     | 6,776,218                     | 7,009,854 <sup>[1]</sup>       | 62.0%                         |
| 6000 CAPITAL OUTLAY                                | 70,000                        | 70,000                        | 70,000                         | 0.6%                          |
| 7000 TRANSFERS                                     | 3,512,342                     | 4,012,342                     | 3,498,116 <sup>[2]</sup>       | 30.9%                         |
| 7999 CONTINGENCY                                   | <u>200,000</u>                | <u>200,000</u>                | <u>200,000</u>                 | <u>1.8%</u>                   |
| DIRECT EXPENDITURE SUBTOTAL                        | <u>10,609,860</u>             | <u>11,109,860</u>             | <u>10,833,952</u>              | <u>95.8%</u>                  |
| TOTAL BUDGETED EXPENDITURES                        | <u>11,056,170</u>             | <u>11,556,170</u>             | <u>11,309,448</u>              | <u>100.0%</u>                 |

[1] Operating Exp includes:

|                                   |                     |
|-----------------------------------|---------------------|
| Districtwide Software Systems     | \$ 1,891,465        |
| Insurance Premiums                | \$ 1,497,461        |
| Legal                             | \$ 775,000          |
| Districtwide IT Infrastructure    | \$ 557,814          |
| Other Miscellaneous Expense       | \$ 160,369          |
| Bank, Credit Card Charges & COTOP | \$ 256,740          |
| Districtwide IT Security          | \$ 226,900          |
| Health Insurance Broker           | \$ 168,000          |
| Bad Debt Exp                      | \$ 175,000          |
| Board Election                    | \$ 150,000          |
| Board of Trustee Operations       | \$ 108,045          |
| Executive Management Search       | \$ 62,500           |
| Audits                            | \$ 150,560          |
| Districtwide Memberships          | \$ 150,000          |
| Districtwide Marketing Campaign   | \$ 117,000          |
| Parking Online Admin              | \$ 138,000          |
| Unemployment Insurance            | \$ 90,000           |
| Facilities Planning               | \$ 70,000           |
| Online Transcript Admin           | \$ 90,000           |
| Collective Bargaining Costs       | \$ 100,000          |
| Recruitment-Advertising (HR)      | \$ 75,000           |
| Total                             | <u>\$ 7,009,854</u> |

[2] Transfers in/out includes:

|                             |                     |
|-----------------------------|---------------------|
| Campus Police Services      | \$ 2,700,000        |
| New Info Tech & Equip       | \$ 290,000          |
| College Work Study Match    | \$ 267,116          |
| Scheduled Maintenance       | \$ 150,000          |
| Self-Insurance              | \$ 25,000           |
| Classified Leadership Inst. | \$ 36,000           |
| Academic Senate             | <u>\$ 30,000</u>    |
| Total                       | <u>\$ 3,498,116</u> |

\* Includes Use of Reserves approved in September 2023.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
DISTRICTWIDE SERVICES BY PROGRAM  
GENERAL FUND (111) - UNRESTRICTED

| ORG. # | DESCRIPTION                               | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET* | 2024-25<br>TENTATIVE<br>BUDGET |
|--------|---|-------------------------------|-------------------------------|--------------------------------|
| 80099  | SEIU Release Time                         | 156,976                       | 156,976                       | 154,089                        |
| 82011  | Personnel Commissioners                   | 74,592                        | 74,592                        | 71,663                         |
| 82080  | Accreditation/Planning                    | 25,000                        | 25,000                        | -                              |
| 82100  | Board Election                            | -                             | -                             | 150,000                        |
| 82101  | Board of Trustees Operations              | 343,316                       | 343,316                       | 306,288                        |
| 82103  | Legal                                     | 750,000                       | 750,000                       | 775,000                        |
| 82104  | Districtwide Memberships                  | 140,000                       | 140,000                       | 150,000                        |
| 82106  | Police Services                           | 2,700,000                     | 2,700,000                     | 2,700,000                      |
| 82111  | Audits                                    | 145,000                       | 145,000                       | 150,560                        |
| 82112  | Bank, Credit Card Charges                 | 275,000                       | 275,000                       | 239,740                        |
| 82114  | College Work Study Match                  | 238,594                       | 238,594                       | 274,368                        |
| 82116  | Unemployment Insurance                    | 100,000                       | 100,000                       | 90,000                         |
| 82122  | 1098T Reg Fee Rptg (Fed require)          | 35,000                        | 35,000                        | 38,000                         |
| 82125  | Classified Tuition Reimbursement          | 2,000                         | 2,000                         | 500                            |
| 82127  | H&W Employee Contribution Balancing       | 10,000                        | 10,000                        | 15,000                         |
| 82128  | Workers Comp State Fee                    | 40,000                        | 40,000                        | 37,500                         |
| 82129  | Online Transcript Admin                   | 90,000                        | 90,000                        | 90,000                         |
| 82131  | Insurance Premiums                        | 1,250,000                     | 1,250,000                     | 1,497,461                      |
| 82133  | Self Insurance Coverage                   | 75,000                        | 75,000                        | 25,000                         |
| 82134  | Health Insurance Broker                   | 185,000                       | 185,000                       | 168,000                        |
| 82137  | Parking Online Admin                      | 100,000                       | 100,000                       | 138,000                        |
| 82138  | Classified Staff Development              | 15,000                        | 15,000                        | 6,600                          |
| 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                        | 70,000                         |
| 82149  | Exec Management Search Costs              | 125,000                       | 125,000                       | 62,500                         |
| 82150  | 1095C Employer Provided Health (Fed req.) | 50,000                        | 50,000                        | -                              |
| 82154  | Academic Diversity Facilitators           | 60,000                        | 60,000                        | 60,000                         |
| 82155  | Employment related services               | 30,000                        | 30,000                        | 34,000                         |
| 82156  | Recruitment-Advertising (HR)              | 75,000                        | 75,000                        | 75,000                         |
| 82159  | District-wide Staff Development           | 15,000                        | 15,000                        | 15,000                         |
| 82161  | Great Teacher Seminar/Acad Senate         | 30,000                        | 30,000                        | 30,000                         |
| 82162  | Collective Bargaining Costs               | 75,000                        | 75,000                        | 100,000                        |
| 82166  | Board Room Broadcasting                   | 18,000                        | 18,000                        | 6,000                          |
| 82170  | Collection Fees (COTOP)                   | 14,000                        | 14,000                        | 17,000                         |
| 82174  | New Info Technology Systems (Transfer)    | 250,000                       | 250,000                       | 250,000                        |
| 82178  | Districtwide Software Systems             | 1,866,207                     | 1,866,207                     | 1,911,465                      |
| 82180  | Bad Debt Exp-Uncollected Enroll Fee       | 175,000                       | 175,000                       | 175,000                        |
| 82181  | Contingency                               | 200,000                       | 200,000                       | 200,000                        |
| 82183  | Budget Augmentation                       | -                             | 500,000                       | -                              |
| 82188  | Info Technology Equipment                 | 40,000                        | 40,000                        | 40,000                         |
| 82196  | District Wide Leadership Academy          | 12,500                        | 12,500                        | -                              |
| 82198  | Student Leadership Academy                | 2,500                         | 2,500                         | -                              |
| 82199  | Classified Leadership Institute           | 36,000                        | 36,000                        | 36,000                         |
| 82200  | Districtwide IT Security                  | 245,000                       | 245,000                       | 226,900                        |
| 82201  | Districtwide IT Infrastructure            | 576,485                       | 576,485                       | 607,814                        |
| 87313  | D/W Marketing Campaign                    | 150,000                       | 150,000                       | 150,000                        |
|        | <b>TOTAL EXPENDITURES</b>                 | <b>11,056,170</b>             | <b>11,556,170</b>             | <b>11,309,448</b>              |

\* Includes Use of Reserves approved in September 2023.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**UTILITIES**

|                             | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|-----------------------------|-------------------------------|------------------------------|--------------------------------|
| GAS                         | 446,350                       | 446,350                      | 300,263                        |
| WATER/SEWER                 | 632,271                       | 632,271                      | 840,015                        |
| ELECTRICITY                 | 3,853,424                     | 3,853,424                    | 4,366,527                      |
| TELEPHONE/TECH              | 67,955                        | 67,955                       | 67,320                         |
| DIRECT EXPENDITURE SUBTOTAL | 5,000,000                     | 5,000,000                    | 5,574,125                      |
| TOTAL BUDGETED EXPENDITURES | 5,000,000                     | 5,000,000                    | 5,574,125                      |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

**FUND BALANCES**

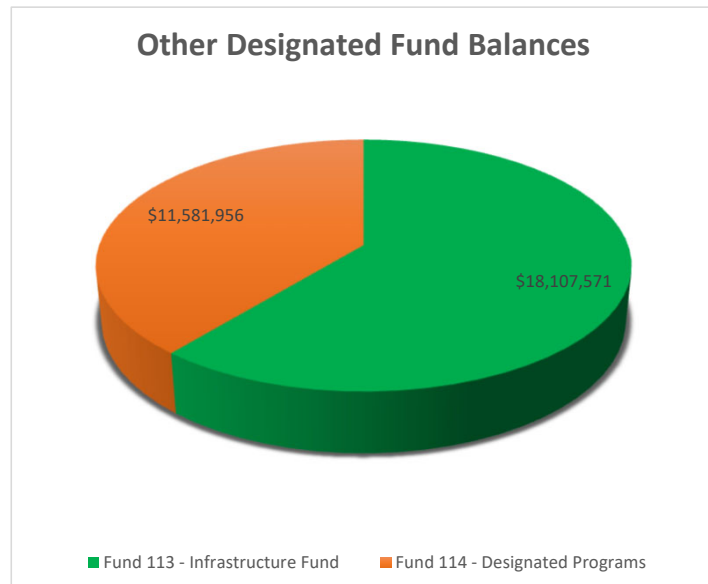
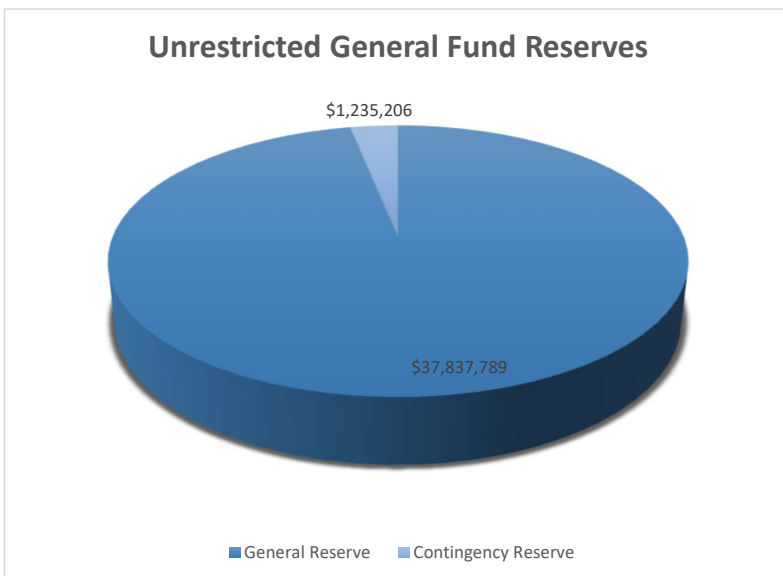
|  | 6/30/2023<br>ACTUALS | 6/30/2024<br>PROJECTED | 6/30/2025<br>BUDGETED |
|--|----------------------|------------------------|-----------------------|
| Board Designated [a]                           |                      |                        |                       |
| General Reserve [b]                            | 33,644,761           | 38,038,660             | 37,837,789            |
| Oxnard College PACE/ESL Expansion              | 1,000,000            | 500,000                | -                     |
| Budget Carryover                               | 3,815,058            | 4,251,842              | -                     |
| Contingency Reserve [c]                        | 3,000,000            | 1,034,334              | 1,235,206             |
| Unallocated                                    | 976,883              | -                      | -                     |
| <b>Total Fund 111 Total Reserves [d]</b>       | <b>42,436,702</b>    | <b>43,824,836</b>      | <b>39,072,995</b>     |
| Other Designated Fund Balances:                |                      |                        |                       |
| Fund 113 - Infrastructure Model                | 18,091,893           | 17,116,071             | 18,107,571            |
| Fund 114 - Designated Programs                 | 16,098,419           | 14,963,937             | 11,581,956            |
| <b>Grand Total - General Fund Unrestricted</b> | <b>76,627,014</b>    | <b>75,904,844</b>      | <b>68,762,522</b>     |

[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 which is not anticipated to be met for FY24 or FY25. The projected reserve shortfall is \$1,965,666 for FY24 and \$1,764,794 for FY25.

[d] The District's Reserves in the Unrestricted General Fund are anticipated to be less than the amount established in BP 6305 due to the projected Contingency Reserve amounts. Per BP 6305, in the event reserves fall below the designated levels, the District will replenish such reserve within three years.



# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2024-2025 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.

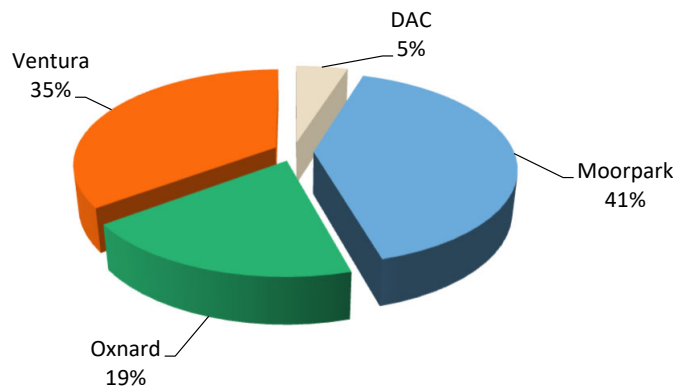


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

|                                  | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|----------------------------------|-------------------------------|--------------------------------|
| 8000 REVENUES <sup>[a]</sup>     | 4,409,000                     | 7,091,500                      |
| 1000 ACADEMIC SALARIES           | -                             | -                              |
| 2000 CLASSIFIED & OTHER SALARIES | -                             | -                              |
| 3000 EMPLOYEE BENEFITS           | -                             | -                              |
| SALARY & BENEFIT SUBTOTAL        | -                             | -                              |
| 4000 SUPPLIES & MATERIALS        | 935,300                       | 1,081,000                      |
| 5000 OTHER OPERATING EXP         | 874,500                       | 668,000                        |
| 6000 CAPITAL OUTLAY              | 1,673,500                     | 2,051,000                      |
| 7000 OTHER OUTGO                 | 2,800,000                     | 2,300,000                      |
| TOTAL EXPENDITURES               | 6,283,300                     | 6,100,000                      |
| Net Change Fund Balance          |                               | 991,500                        |
| Beginning Fund Balance           |                               | 17,116,071                     |
| Ending Fund Balance              |                               | 18,107,571                     |

**Expenditure Budget by Site**



<sup>[a]</sup> 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  
2024-2025 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE  
FUND 113 BY PROGRAM

| ORG. #  | LOC | PROGRAM                       | BALANCE FORWARD   | REVENUE [a]      | TRANSFER/ EXPENSE | ENDING BALANCE    |
|---|-----|-------------------------------|-------------------|------------------|-------------------|-------------------|
| 15220   | MC  | Sch Maint & Capital Furniture | 2,317,219         | -                | 350,000           | 1,967,219         |
| 15221   | MC  | Library Materials & Databases | 674,868           | -                | 240,000           | 434,868           |
| 15222   | MC  | Inst & Non Inst Equip         | 1,179,771         | -                | 400,000           | 779,771           |
| 15223   | MC  | Tech Hardware & Software      | 2,639,124         | -                | 1,150,000         | 1,489,124         |
| 15224   | MC  | Other                         | 684,155           | -                | 345,000           | 339,155           |
| <b>SUBTOTAL MOORPARK</b>                          |     |                               | <b>7,495,137</b>  | <b>-</b>         | <b>2,485,000</b>  | <b>5,010,137</b>  |
| 25220   | OC  | Sch Maint & Capital Furniture | 2,393,710         | -                | 602,000           | 1,791,710         |
| 25221   | OC  | Library Materials & Databases | 231,714           | -                | 80,000            | 151,714           |
| 25222   | OC  | Inst & Non Inst Equip         | 277,309           | -                | 148,000           | 129,309           |
| 25223   | OC  | Tech Hardware & Software      | 1,523,914         | -                | 230,000           | 1,293,914         |
| 25224   | OC  | Other                         | 599,177           | -                | 110,000           | 489,177           |
| <b>SUBTOTAL OXNARD</b>                            |     |                               | <b>5,025,824</b>  | <b>-</b>         | <b>1,170,000</b>  | <b>3,855,824</b>  |
| 35220   | VC  | Sch Maint & Capital Furniture | 1,764,984         | -                | 950,000           | 814,984           |
| 35221   | VC  | Library Materials & Databases | 298,629           | -                | 80,000            | 218,629           |
| 35222   | VC  | Inst & Non Inst Equip         | 497,797           | -                | 320,000           | 177,797           |
| 35223   | VC  | Tech Hardware & Software      | 1,224,799         | -                | 745,000           | 479,799           |
| 35224   | VC  | Other                         | 249,747           | -                | 50,000            | 199,747           |
| <b>SUBTOTAL VENTURA</b>                           |     |                               | <b>4,035,956</b>  | <b>-</b>         | <b>2,145,000</b>  | <b>1,890,956</b>  |
| 75224   | DAC | Other                         | 559,154           | -                | 300,000           | 259,154           |
| <b>SUBTOTAL DAC</b>                               |     |                               | <b>559,154</b>    | <b>-</b>         | <b>300,000</b>    | <b>259,154</b>    |
| <b>TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE</b> |     |                               | <b>17,116,071</b> | <b>7,091,500</b> | <b>6,100,000</b>  | <b>18,107,571</b> |

[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  
2024-2025 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)  
DESIGNATED

**Fund 114 – Unrestricted General Fund (Designated)**

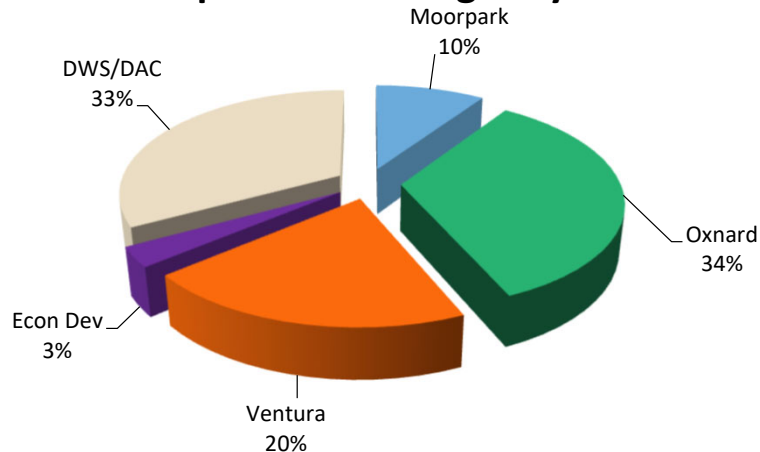
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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  
2024-2025 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

|                                  | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|----------------------------------|-------------------------------|--------------------------------|
| 8000 REVENUES                    | 2,795,885                     | 2,596,141                      |
| 1000 ACADEMIC SALARIES           | 371,000                       | 356,000                        |
| 2000 CLASSIFIED & OTHER SALARIES | 1,234,512                     | 1,208,722                      |
| 3000 EMPLOYEE BENEFITS           | 728,173                       | 663,818                        |
| SALARY & BENEFIT SUBTOTAL        | 2,333,685                     | 2,228,540                      |
| 4000 SUPPLIES & MATERIALS        | 415,266                       | 300,549                        |
| 5000 OTHER OPERATING EXP         | 1,821,535                     | 1,851,751                      |
| 6000 CAPITAL OUTLAY              | 684,798                       | 180,919                        |
| 7000 OTHER OUTGO                 | 1,272,308                     | 1,565,634                      |
| TOTAL EXPENDITURES               | 6,527,592                     | 6,127,393                      |
| Net Change Fund Balance          |                               | (3,531,252)                    |
| Beginning Fund Balance           |                               | 14,963,937                     |
| Ending Fund Balance              |                               | 11,432,685                     |

**Expenditure Budget by Site**



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  | 4,871            | -              | 3,613            | 1,258            |
| 10162  | MC  | Speech, Debate                      | 639              | -              | 450              | 189              |
| 12601  | MC  | Basic Needs Center                  | 41,838           | -              | 25,000           | 16,838           |
| 12910  | MC  | MC Rising Scholars                  | 17,984           | -              | 17,984           | -                |
| 12911  | MC  | Photovoltaic & Renewable Energy Tec | 4,939            | -              | 4,939            | -                |
| 14225  | MC  | MC Performing Arts Center           | 1,442            | -              | 1,442            | -                |
| 15002  | MC  | Civic Center                        | 195,810          | 70,000         | 76,337           | 189,473          |
| 15004  | MC  | Indirect Cost Recovery              | 1,198,822        | 40,000         | 70,512           | 1,168,310        |
| 15024  | MC  | Proctoring/Testing Fees             | 14,211           | -              | 6,500            | 7,711            |
| 15026  | MC  | Bookstore Lease                     | 1,282,268        | 90,000         | 32,000           | 1,340,268        |
| 15032  | MC  | MC Emergency Activities             | 112,389          | -              | 50,000           | 62,389           |
| 1512x  | MC  | Community Services                  | 9,775            | -              | 9,775            | -                |
| 15200  | MC  | International Students              | 389,105          | 270,000        | 281,761          | 377,343          |
|        |     | <b>SUBTOTAL MOORPARK PROGRAMS</b>   | <b>3,274,092</b> | <b>470,000</b> | <b>580,313</b>   | <b>3,163,779</b> |
| 22072  | OC  | PACE/ESL Expansion                  | 291,838          | 500,000        | 775,645          | 16,193           |
| 22073  | OC  | Foundation Support                  | 9,529            | -              | -                | 9,529            |
| 22147  | OC  | CSSC County Lease                   | 645,448          | -              | -                | 645,448          |
| 24461  | OC  | Auto Body                           | 2,863            | 200            | 1,000            | 2,063            |
| 24510  | OC  | Dental Hygiene                      | 292,695          | 45,000         | 42,164           | 295,531          |
| 24560  | OC  | Dental Hygiene Endow/Donations      | 2,000            | -              | -                | 2,000            |
| 24565  | OC  | EMT Skills Testing                  | 13,465           | 13,250         | 12,960           | 13,755           |
| 24567  | OC  | State Fire Training                 | 31,444           | 15,000         | 15,000           | 31,444           |
| 25002  | OC  | Civic Center                        | 336,854          | 125,000        | 89,206           | 372,648          |
| 25004  | OC  | Indirect Cost Recovery              | 1,147,284        | -              | 779,509          | 367,776          |
| 25010  | OC  | Leases                              | 400,000          | 64,000         | -                | 464,000          |
| 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                     | 212,405          | 36,000         | 169,377          | 79,028           |
| 25031  | OC  | Contingency                         | 171,284          | -              | 9,000            | 162,284          |
| 25032  | OC  | OC Emergency Activities             | 120,343          | -              | 115,175          | 5,168            |
| 25200  | OC  | International Students              | 45,721           | 44,000         | 60,395           | 29,326           |
| 25201  | OC  | CC Foundation Smog Ref & Tech       | 12,445           | 12,000         | 12,000           | 12,445           |
|        |     | <b>SUBTOTAL OXNARD PROGRAMS</b>     | <b>3,780,916</b> | <b>856,450</b> | <b>2,087,931</b> | <b>2,549,436</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

| ORG. #   | LOC | PROGRAM                                | BALANCE FORWARD   | REVENUE          | EXPENSE          | ENDING BALANCE    |
|--|-----|--|-------------------|------------------|------------------|-------------------|
| 35002  | VC  | Civic Center                           | 657,565           | 290,000          | 306,586          | 640,979           |
| 35004  | VC  | Indirect Cost Recovery                 | 1,854,864         | 70,000           | 321,493          | 1,603,371         |
| 35009  | VC  | El Camino High School Lease            | 45,225            | 24,300           | 25,000           | 44,525            |
| 3501x  | VC  | Leases                                 | 82,617            | 90,000           | 118,345          | 54,272            |
| 35024  | VC  | Testing Fees                           | 23,574            | 4,000            | 5,000            | 22,574            |
| 35026  | VC  | Bookstore Lease                        | 760,895           | 75,000           | 253,300          | 582,595           |
| 35032  | VC  | VC Emergency Activities                | 29,000            | -                | 15,000           | 14,000            |
| 35200  | VC  | International Students                 | 493,725           | 150,000          | 205,698          | 438,027           |
| <b>SUBTOTAL VENTURA PROGRAMS</b>                   |     |  | <b>3,947,465</b>  | <b>703,300</b>   | <b>1,250,421</b> | <b>3,400,344</b>  |
| 53001  | EWD | District Economic Development Office   | 187,650           | -                | 187,650          | -                 |
| <b>SUBTOTAL ECON DEV PROGRAMS</b>                  |     |  | <b>187,650</b>    | <b>-</b>         | <b>187,650</b>   | <b>-</b>          |
| 72067  | DAC | District Office Building               | 541,961           | 206,773          | 310,426          | 438,308           |
| 75004  | DAC | Indirect Cost Recovery                 | 1,143,390         | 331,000          | 373,310          | 1,101,080         |
| <b>SUBTOTAL DAC PROGRAMS</b>                       |     |  | <b>1,685,351</b>  | <b>537,773</b>   | <b>683,737</b>   | <b>1,539,387</b>  |
| 81009  | DWS | Financial Aid Administrative Allowance | 240               | 100              | 100              | 240               |
| 82119  | DWS | Management Consulting                  | 106,831           | -                | 50,000           | 56,831            |
| 82123  | DWS | Remote Registration                    | 32,594            | -                | 32,594           | -                 |
| 82130  | DWS | Emergency Preparedness                 | 714,157           | -                | 270,000          | 444,157           |
| 82139  | DWS | Student Print Services                 | 254,346           | 20,000           | 20,000           | 254,346           |
| 82147  | DWS | GO Bond Consultant                     | 110,500           | -                | 110,500          | -                 |
| 82166  | DWS | Board Room Broadcasting                | 39,166            | -                | 15,000           | 24,166            |
| 82186  | DWS | Energy Efficiency                      | 138,902           | 8,517            | 147,419          | -                 |
| 85032  | DWS | D/W Emergency Activities               | 459,177           | -                | 459,177          | -                 |
| 87313  | DWS | D/W Marketing Campaign                 | 156,555           | -                | 156,555          | -                 |
| 87314  | DWS | Compressed Calendar Implementation     | 75,997            | -                | 75,997           | -                 |
| 89072  | DWS | Sheriff Training Academy Lease         | -                 | 1                | 1                | -                 |
| <b>SUBTOTAL DISTRICTWIDE PROGRAMS</b>              |     |  | <b>2,088,463</b>  | <b>28,618</b>    | <b>1,337,341</b> | <b>779,740</b>    |
| <b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b> |     |  | <b>14,963,937</b> | <b>2,596,141</b> | <b>6,127,393</b> | <b>11,432,686</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

**GENERAL FUND – RESTRICTED (FUND 12X)**

**Fund 12x – Restricted General Fund**

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

Each categorical program must balance its expenditures with expected revenues. The FY 2024-25 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:

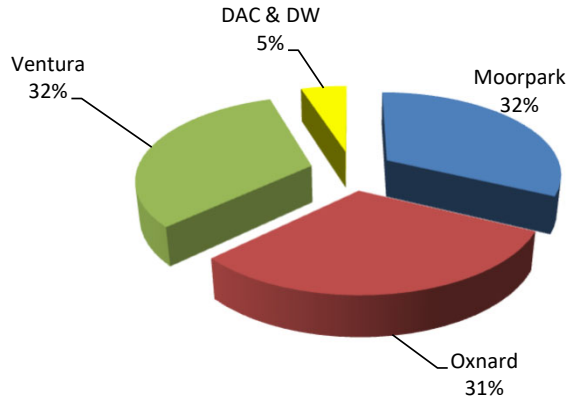
|               |   |
|---------------|---|
| Sub-fund 121  | State Categorical Programs  |
| Sub-fund 125  | Other State Grants  |
| Sub-fund 126  | Federal Contracts   |
| Sub-fund 127  | Contracts   |
| Sub-fund 128x | Restricted Lottery and Instructional Equipment and Library Materials (IELM) |
|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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND**

**FUND 12X BY MAJOR OBJECT**

|                                  | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|----------------------------------|-------------------------------|------------------------------|--------------------------------|
| 8000 REVENUES                    | <u>116,301,824</u>            | <u>128,556,816</u>           | <u>116,324,705</u>             |
| 1000 ACADEMIC SALARIES           | 15,101,460                    | 16,363,170                   | 14,908,518                     |
| 2000 CLASSIFIED & OTHER SALARIES | 28,848,488                    | 31,730,495                   | 28,225,038                     |
| 3000 EMPLOYEE BENEFITS           | <u>16,207,821</u>             | <u>17,633,400</u>            | <u>16,310,417</u>              |
| SALARY & BENEFIT SUBTOTAL        | 60,157,769                    | 65,727,066                   | 59,443,973                     |
| 4000 SUPPLIES & MATERIALS        | 13,636,423                    | 13,686,202                   | 11,873,158                     |
| 5000 OTHER OPERATING EXP         | 18,245,163                    | 19,762,106                   | 19,066,923                     |
| 6000 CAPITAL OUTLAY              | 7,296,169                     | 9,444,574                    | 6,041,784                      |
| 7000 OTHER OUTGO                 | <u>19,669,472</u>             | <u>22,653,421</u>            | <u>22,365,857</u>              |
| TOTAL EXPENDITURES               | <u>119,004,996</u>            | <u>131,273,369</u>           | <u>118,791,696</u>             |
| Net Change Fund Balance          |                               |                              | (2,466,991)                    |
| Beginning Fund Balance           |                               |                              | 6,343,719                      |
| Ending Fund Balance              |                               |                              | 3,876,728                      |

**Expenditure Budget by Site**





VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

| SUB-FUND                      | DESCRIPTION                | MOORPARK   | OXNARD     | VENTURA    | DAC & DWS | TOTAL       |
|-------------------------------|----------------------------|------------|------------|------------|-----------|-------------|
| 121                           | STATE CATEGORICAL PROGRAMS | 19,382,866 | 16,463,135 | 20,412,676 | 748,648   | 57,007,324  |
| 125                           | OTHER STATE GRANTS         | 13,452,878 | 12,008,049 | 10,619,361 | 5,008,023 | 41,088,312  |
| 126                           | FEDERAL GRANTS             | 2,488,302  | 6,963,976  | 3,782,601  | -         | 13,234,879  |
| 128x                          | RESTRICTED LOTTERY & IELM  | 2,458,889  | 595,000    | 2,903,213  | -         | 5,957,101   |
| 129                           | OTHER RESTRICTED FUNDS     | 335,259    | 637,993    | 365,034    | 165,794   | 1,504,080   |
| TOTAL GENERAL FUND RESTRICTED |                            | 38,118,194 | 36,668,153 | 38,082,884 | 5,922,465 | 118,791,696 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES  
FUND 121 STATE CATEGORICAL PROGRAMS

| ORG #                                | PROGRAM NAME                                 | MOORPARK          | OXNARD            | VENTURA           | DAC & DWS      | TOTAL             |
|--------------------------------------|--|-------------------|-------------------|-------------------|----------------|-------------------|
| x68x1                                | CARE Prior Year(s)                           | 44,966            | 335,866           | 278,862           | -              | 659,694           |
| x6821                                | CARE 2024-25                                 | 132,756           | 498,361           | 210,245           | -              | 841,362           |
| various                              | DSPS Prior Year(s)                           | 997,789           | 382,972           | 1,095,026         | -              | 2,475,787         |
| x6822                                | DSPS 2024-25                                 | 1,653,251         | 1,181,560         | 1,467,905         | -              | 4,302,716         |
| x6813                                | EOPS Prior Year(s)                           | 638,825           | 280,000           | 625,168           | -              | 1,543,992         |
| x6823                                | EOPS 2024-25                                 | 1,118,882         | 1,576,543         | 1,235,472         | -              | 3,930,897         |
| x6038                                | TANF 2024-25                                 | 39,454            | 52,608            | 48,397            | -              | 140,459           |
| x6311                                | Student Financial Aid Admin Prior Year(s)    | 15,805            | 15,000            | -                 | -              | 30,805            |
| x6411                                | Student Financial Aid Admin 2024-25          | 495,374           | 351,722           | 514,405           | -              | 1,361,501         |
| x6519                                | Student Equity & Achievement Prior Year(s)   | 2,038,001         | 1,818,923         | 2,395,607         | -              | 6,252,531         |
| x6520                                | Student Equity & Achievement 2024-25         | 3,698,769         | 2,623,264         | 3,615,551         | -              | 9,937,584         |
| x661x                                | Guided Pathways Prior Year(s)                | 52,016            | 231,172           | 283,742           | -              | 566,930           |
| x7010                                | Perkins V Title I Part C 2024-25             | 505,072           | 269,710           | 442,135           | -              | 1,216,917         |
| x734x                                | CalWORKS Prior Year(s)                       | 73,975            | 10,000            | 421,701           | -              | 505,676           |
| x7345                                | CalWORKS 2024-25                             | 235,664           | 344,274           | 309,501           | -              | 889,439           |
| x750x                                | Strong Workforce Local Prior Year(s)         | 1,743,221         | 1,270,208         | 1,543,365         | -              | 4,556,794         |
| x7509                                | Strong Workforce Local 2024-25               | 1,540,967         | 792,955           | 1,431,969         | -              | 3,765,891         |
| x760x                                | Strong Workforce Regional Prior Year(s)      | 1,232,351         | 1,388,284         | 760,061           | 394,492        | 3,775,188         |
| x7610                                | Campus Safety Prior Year(s)                  | 8,207             | -                 | -                 | -              | 8,207             |
| x812x                                | Veteran Resource Center Prior Year(s)        | 120,529           | 121,087           | 15,350            | -              | 256,966           |
| x8123                                | Veteran Resource Center 2024-25              | 71,913            | 69,118            | 99,861            | -              | 240,892           |
| x843x                                | Dreamer Resource Prior Year(s)               | 136,074           | 154,529           | 126,687           | -              | 417,290           |
| x8433                                | Dreamer Resource 2024-25                     | 99,858            | 75,584            | 91,853            | -              | 267,295           |
| x844x                                | Basic Needs Center Prior Year(s)             | 354,909           | 595,719           | 304,525           | -              | 1,255,153         |
| x8443                                | Basic Needs Center 2024-25                   | 360,697           | 292,332           | 340,758           | -              | 993,787           |
| x845x                                | Mental Health Services Support Prior Year(s) | 165,861           | 399,694           | 309,443           | -              | 874,998           |
| x8453                                | Mental Health Services Support 2024-25       | 278,251           | 195,810           | 252,212           | -              | 726,273           |
| x8490                                | Library Services Platform Prior Year(s)      | -                 | -                 | 9,881             | -              | 9,881             |
| x859x                                | NextUp Prior Year(s)                         | 855,508           | 684,432           | 1,462,295         | -              | 3,002,235         |
| x8592                                | NextUp 2024-25                               | 636,457           | 421,652           | 685,984           | -              | 1,744,093         |
| x8719                                | Financial Aid Technology 2024-25             | 37,464            | 29,756            | 34,713            | -              | 101,933           |
| 8614x                                | Staff Diversity Prior Year(s)                | -                 | -                 | -                 | 179,156        | 179,156           |
| 86050                                | Technology Data Security Prior Year(s)       | -                 | -                 | -                 | 175,000        | 175,000           |
| <b>TOTAL STATE CATEGORICAL FUNDS</b> |  | <b>19,382,866</b> | <b>16,463,135</b> | <b>20,412,676</b> | <b>748,648</b> | <b>57,007,324</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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*          | 649               | 10,271            | 23,157            | 7,508            | 41,585            |
| x6075                           | CA College Promise*                                 | 642,763           | 30,000            | -                 | -                | 672,763           |
| x6076                           | CA College Promise 2024-25                          | 2,242,735         | 191,013           | 622,384           | -                | 3,056,132         |
| x6323                           | Student Success Completion Grant*                   | 613               | 300,000           | 100,000           | -                | 400,613           |
| x6325                           | Student Success Completion Grant 2024-25            | 3,596,363         | 4,813,101         | 2,868,900         | -                | 11,278,364        |
| x6400                           | Seamless Transfer of Ethnic Studies*                | 35,228            | 48,695            | 31,058            | -                | 114,981           |
| x6410                           | Cal LAW*  | -                 | 99,000            | 93,084            | -                | 192,084           |
| x7056                           | Foster & Kinship Care Education*                    | -                 | 2,500             | -                 | -                | 2,500             |
| x7057                           | Foster & Kinship Care Education 2024-25             | -                 | 80,990            | 111,339           | -                | 192,329           |
| x7x9x                           | MESA*   | -                 | 642,817           | 383,503           | -                | 1,026,320         |
| x72xx                           | MESA 2024-25  | -                 | 280,000           | 280,000           | -                | 560,000           |
| x7566                           | Nursing Enrollment & Retention Grant*               | 28,327            | -                 | 106,844           | -                | 135,171           |
| x7567                           | Nursing Enrollment & Retention Grant 2024-25        | 155,825           | -                 | 155,040           | -                | 310,865           |
| x7726                           | Institutional Effectiveness Partnership Initiative* | -                 | 167,773           | -                 | -                | 167,773           |
| x7902                           | COVID-19 Recovery Block Grant*                      | 3,261,603         | 1,491,299         | 1,936,080         | 4,246,312        | 10,935,294        |
| x813x                           | Retention & Enrollment Outreach*                    | 256,591           | 471,895           | 1,312,817         | -                | 2,041,303         |
| x8410                           | Culturally Responsive Pedagogy & Practices*         | 98,970            | -                 | 120,646           | -                | 219,616           |
| x8411                           | Culturally Responsive Pedagogy & Practices 2024-25  | 150,000           | -                 | 150,000           | -                | 300,000           |
| x846x                           | Basic Needs Services Support (All Phases)*          | 797,026           | 746,257           | 357,467           | -                | 1,900,750         |
| x847x                           | LGBTQ+*   | 175,191           | 100,877           | 154,936           | -                | 431,004           |
| various                         | Reg Collaboration and Coord Grant*                  | 70,690            | 118,458           | 101,742           | -                | 290,889           |
| x8482                           | Reg Collaboration and Coord Grant 2024-25           | 106,883           | 55,215            | 90,594            | -                | 252,692           |
| x8570                           | LAEP*   | 392,124           | 192,313           | 257,393           | -                | 841,830           |
| x8580                           | College and Career Access Pathways*                 | 21,343            | 1,017             | 2,387             | -                | 24,747            |
| x8610                           | Regional Equity Recovery Partnership*               | 72,760            | 72,063            | 77,601            | -                | 222,424           |
| x878x                           | Zero-Textbook Cost Program (All Phases)*            | 223,809           | 132,644           | 359,760           | -                | 716,213           |
| x8790                           | Equitable Placement, Support & Completion*          | 558,170           | 512,390           | 357,411           | -                | 1,427,970         |
| x8820                           | Student Transfer Achievement Reform (STAR)*         | 565,217           | 565,217           | 565,217           | -                | 1,695,651         |
| 28185                           | Rising Scholars Network*                            | -                 | 247,250           | -                 | -                | 247,250           |
| 26901                           | Homeless and Housing Insecurity Pgm (HHIP)*         | -                 | 586,586           | -                 | -                | 586,586           |
| 28710                           | Fin. Aid & Basic Needs Community of Practice*       | -                 | 48,409            | -                 | -                | 48,409            |
| 5310x                           | SCCRC Exec Director Suppl Oper Fund*                | -                 | -                 | -                 | 23,434           | 23,434            |
| 8600x                           | Information Technology & Data Security*             | -                 | -                 | -                 | 580,184          | 580,184           |
| 86140                           | EEO Best Practices*                                 | -                 | -                 | -                 | 150,585          | 150,585           |
| <b>TOTAL OTHER STATE GRANTS</b> |   | <b>13,452,878</b> | <b>12,008,049</b> | <b>10,619,361</b> | <b>5,008,023</b> | <b>41,088,312</b> |

\* Includes awards/allocations from prior year(s).

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

| ORG #                       | PROGRAM NAME                                   | MOORPARK         | OXNARD           | VENTURA          | DAC & DWS | TOTAL             |
|-----------------------------|--|------------------|------------------|------------------|-----------|-------------------|
| x7057                       | Foster and Kinship Care Education 2024-25      | -                | 41,323           | 53,746           | -         | 95,069            |
| x742x                       | CCAMPIS - Years 1-3*                           | 211,912          | 257,897          | -                | -         | 469,808           |
| x7424                       | CCAMPIS - Year 4**                             | 114,009          | 134,726          | -                | -         | 248,735           |
| x8810                       | Workforce Innovation & Opportunity Act (WIOA)* | 66,666           | 66,667           | 66,667           | -         | 200,000           |
| 17620                       | Work to Learn Project*                         | 71,384           | -                | -                | -         | 71,384            |
| 1774x                       | Project Impacto - Years 2-4*                   | 1,066,857        | -                | -                | -         | 1,066,857         |
| 17744                       | Project Impacto - Year 5                       | 598,645          | -                | -                | -         | 598,645           |
| 1775x                       | Dev. College to Career Pathways Years 1-2*     | 136,208          | -                | -                | -         | 136,208           |
| 17621                       | Cybersecurity Protects Public Infrastructure*  | 222,622          | -                | -                | -         | 222,622           |
| 27149                       | Proj. Accesso - Title V - Year 5               | -                | 599,999          | -                | -         | 599,999           |
| 2716x                       | Guided Pathways Years 1-3*                     | -                | 1,417,265        | -                | -         | 1,417,265         |
| 27164                       | Guided Pathways Year 4                         | -                | 970,472          | -                | -         | 970,472           |
| 27178                       | Trio Student Support - Year 4*                 | -                | 74,000           | -                | -         | 74,000            |
| 27179                       | Trio Student Support - Year 5                  | -                | 261,888          | -                | -         | 261,888           |
| 2743x                       | Project Puentes Years 1-2*                     | -                | 705,030          | -                | -         | 705,030           |
| 27433                       | Project Puentes Year 3                         | -                | 600,000          | -                | -         | 600,000           |
| 27621                       | Faculty Professional Development Project*      | -                | 428,767          | -                | -         | 428,767           |
| 2815x                       | Proyecto Exito Years 3-4*                      | -                | 473,822          | -                | -         | 473,822           |
| 28155                       | Proyecto Exito Year 5                          | -                | 600,000          | -                | -         | 600,000           |
| 28172                       | Upward Bound Year 2*                           | -                | 34,520           | -                | -         | 34,520            |
| 28173                       | Upward Bound Year 3                            | -                | 297,600          | -                | -         | 297,600           |
| 3743x                       | Pipeline for Diverse Nutrition Years 1-3*      | -                | -                | 102,920          | -         | 102,920           |
| 3744x                       | SAIL Years 1-3*                                | -                | -                | 1,361,402        | -         | 1,361,402         |
| 37444                       | SAIL Year 4                                    | -                | -                | 1,000,000        | -         | 1,000,000         |
| 37461                       | Project PORT Year 1*                           | -                | -                | 597,866          | -         | 597,866           |
| 37462                       | Project PORT Year 2                            | -                | -                | 600,000          | -         | 600,000           |
| <b>TOTAL FEDERAL GRANTS</b> |  | <b>2,488,302</b> | <b>6,963,976</b> | <b>3,782,601</b> | <b>-</b>  | <b>13,234,879</b> |

\* Includes awards/allocations from prior year(s).

\*\* Includes awards/allocations from prior year(s) for Oxnard College only.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

| ORG #                    | PROGRAM NAME                      | 12801     | 12802   | 12803     | DAC & DWS | TOTAL     |
|--------------------------|-----------------------------------|-----------|---------|-----------|-----------|-----------|
|                          |                                   | MOORPARK  | OXNARD  | VENTURA   |           |           |
| VAR                      | Restricted Lottery (Carryforward) | 1,399,463 | 333,000 | 2,301,653 | -         | 4,034,116 |
| VAR                      | Restricted Lottery 2024-25        | -         | -       | 601,560   | -         | 601,560   |
| TOTAL RESTRICTED LOTTERY |                                   | 1,399,463 | 333,000 | 2,903,213 | -         | 4,635,676 |

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

| ORG #      | PROGRAM NAME        | 12878     | 12879   | 12880   | DAC & DWS | TOTAL     |
|------------|---------------------|-----------|---------|---------|-----------|-----------|
|            |                     | MOORPARK  | OXNARD  | VENTURA |           |           |
| VAR        | IELM (Carryforward) | 1,059,426 | 262,000 | -       | -         | 1,321,426 |
| TOTAL IELM |                     | 1,059,426 | 262,000 | -       | -         | 1,321,426 |

FUND 129 OTHER RESTRICTED FUNDS

| ORG #                        | PROGRAM NAME                           | MOORPARK | OXNARD  | VENTURA | DAC & DWS | TOTAL     |
|------------------------------|--|----------|---------|---------|-----------|-----------|
| x6005                        | Veterans Administration Reporting      | 19,494   | 9,216   | 24,190  | -         | 52,899    |
| x6006                        | Work Study                             | 315,765  | 303,250 | 340,843 | -         | 959,859   |
| 27161                        | Homeless Housing Assistance & Prev     | -        | 219,527 | -       | -         | 219,527   |
| 28163                        | Community Youth Leadership Program     | -        | 106,000 | -       | -         | 106,000   |
| 81009                        | Financial Aid Administrative Allowance | -        | -       | -       | 165,794   | 165,794   |
| TOTAL OTHER RESTRICTED FUNDS |  | 335,259  | 637,993 | 365,034 | 165,794   | 1,504,080 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

**PARKING 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 FY25 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 \$1,027,000 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  
 2024-2025 TENTATIVE BUDGET  
 PARKING SERVICES FUND  
 FUND 124

|                                   | CAMPUS POLICE                |                                | PARKING LOTS                 |                                | TOTAL                        |                                |
|-----------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|
|                                   | 2023-24<br>ADOPTED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
| BEGINNING FUND BALANCE            | 264,356                      | 93,832                         | 154,200                      | 317,200                        | 418,556                      | 411,032                        |
| REVENUES                          |                              |                                |                              |                                |                              |                                |
| Parking Fees - Permits            | 293,000                      | 313,000                        | 163,000                      | 104,000                        | 456,000                      | 417,000                        |
| Parking Fees - Permits CCPG       | 198,000                      | 208,000                        | -                            | -                              | 198,000                      | 208,000                        |
| Parking Fees - Daily/Coin         | 336,480                      | 130,000                        | -                            | -                              | 336,480                      | 130,000                        |
| Parking and Traffic Fines         | 108,065                      | 72,000                         | -                            | -                              | 108,065                      | 72,000                         |
| Other Local Revenues/Fees         | 160,000                      | 200,000                        | -                            | -                              | 160,000                      | 200,000                        |
| TOTAL REVENUES                    | 1,095,545                    | 923,000                        | 163,000                      | 104,000                        | 1,258,545                    | 1,027,000                      |
| EXPENDITURES                      |                              |                                |                              |                                |                              |                                |
| Classified & Other Salaries       | 2,155,267                    | 2,084,542                      | -                            | -                              | 2,155,267                    | 2,084,542                      |
| Employee Benefits                 | 1,094,117                    | 1,111,891                      | -                            | -                              | 1,094,117                    | 1,111,891                      |
| Supplies and Materials            | 53,600                       | 55,000                         | -                            | -                              | 53,600                       | 55,000                         |
| Operating Expenditures            | 313,085                      | 334,500                        | -                            | -                              | 313,085                      | 334,500                        |
| TOTAL EXPENDITURES                | 3,616,069                    | 3,585,933                      | -                            | -                              | 3,616,069                    | 3,585,933                      |
| OPERATING INCOME (LOSS)           | (2,520,524)                  | (2,662,933)                    | 163,000                      | 104,000                        | (2,357,524)                  | (2,558,933)                    |
| NON OPERATING REVENUES (EXPENSES) |                              |                                |                              |                                |                              |                                |
| Capital Outlay                    | (350,000)                    | (110,000)                      | -                            | -                              | (350,000)                    | (110,000)                      |
| Transfers in / (out) [a]          | 2,700,000                    | 2,700,000                      | -                            | -                              | 2,700,000                    | 2,700,000                      |
| TOTAL NON OPERATING REV / (EXP)   | 2,350,000                    | 2,590,000                      | -                            | -                              | 2,350,000                    | 2,590,000                      |
| NET CHANGE IN FUND BALANCE        | (170,524)                    | (72,933)                       | 163,000                      | 104,000                        | (7,524)                      | 31,067                         |
| ENDING FUND BALANCE               | 93,832                       | 20,899                         | 317,200                      | 421,200                        | 411,032                      | 442,099                        |

[a] Transfer from Districtwide Services.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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 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  
2024-2025 TENTATIVE BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

|  | MOORPARK                      |                                | OXNARD                        |                                | VENTURA                       |                                | TOTAL                         |                                |
|--|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
|  | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
| BEGINNING FUND BALANCE*                  | 2,515,470                     | 2,486,794                      | 1,129,271                     | 1,043,422                      | 344,074                       | 113,060                        | 3,988,815                     | 3,643,276                      |
| <b>REVENUES</b>                          |                               |                                |                               |                                |                               |                                |                               |                                |
| State Mandated Costs-Block Grant         | 105,000                       | 110,000                        | 45,000                        | 45,000                         | 102,000                       | 102,000                        | 252,000                       | 257,000                        |
| Other State Revenues                     | 10,000                        | 17,500                         | -                             | -                              | -                             | -                              | 10,000                        | 17,500                         |
| Student Health Fees                      | 735,000                       | 820,000                        | 360,704                       | 377,293                        | 555,000                       | 679,673                        | 1,650,704                     | 1,876,966                      |
| Other Student Charges                    | 30,000                        | 35,000                         | 15,000                        | 15,000                         | 25,000                        | 25,000                         | 70,000                        | 75,000                         |
| Other Income                             | 11,000                        | 10,000                         | 6,000                         | 4,000                          | 5,000                         | 5,000                          | 22,000                        | 19,000                         |
| <b>TOTAL REVENUES</b>                    | <b>891,000</b>                | <b>992,500</b>                 | <b>426,704</b>                | <b>441,293</b>                 | <b>687,000</b>                | <b>811,673</b>                 | <b>2,004,704</b>              | <b>2,245,466</b>               |
| <b>EXPENDITURES</b>                      |                               |                                |                               |                                |                               |                                |                               |                                |
| Academic Salaries                        | 143,265                       | 146,586                        | 106,276                       | 123,934                        | 117,962                       | 147,845                        | 367,503                       | 418,365                        |
| Classified & Other Salaries              | 338,507                       | 355,048                        | 123,909                       | 123,910                        | 390,797                       | 431,801                        | 853,213                       | 910,759                        |
| Employee Benefits                        | 266,647                       | 271,144                        | 135,218                       | 139,602                        | 389,121                       | 391,656                        | 790,986                       | 802,402                        |
| Supplies & Materials                     | 62,250                        | 60,750                         | 64,000                        | 65,650                         | 23,300                        | 23,300                         | 149,550                       | 149,700                        |
| Operating Expenses                       | 109,007                       | 111,100                        | 83,150                        | 81,800                         | 103,094                       | 100,262                        | 295,251                       | 293,162                        |
| <b>TOTAL EXPENDITURES</b>                | <b>919,676</b>                | <b>944,628</b>                 | <b>512,553</b>                | <b>534,895</b>                 | <b>1,024,274</b>              | <b>1,094,864</b>               | <b>2,456,503</b>              | <b>2,574,387</b>               |
| <b>OPERATING INCOME (LOSS)</b>           | <b>(28,676)</b>               | <b>47,872</b>                  | <b>(85,849)</b>               | <b>(93,602)</b>                | <b>(337,274)</b>              | <b>(283,191)</b>               | <b>(451,799)</b>              | <b>(328,921)</b>               |
| <b>NON OPERATING REVENUES (EXPENSES)</b> |                               |                                |                               |                                |                               |                                |                               |                                |
| Capital Outlay                           | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| Transfers In / (Out)                     | -                             | -                              | -                             | -                              | 43,711                        | 170,131                        | 43,711                        | 170,131                        |
| <b>TOTAL NON OPERATING REV / (EXP)</b>   | <b>-</b>                      | <b>-</b>                       | <b>-</b>                      | <b>-</b>                       | <b>43,711</b>                 | <b>170,131</b>                 | <b>43,711</b>                 | <b>170,131</b>                 |
| <b>NET CHANGE IN BALANCE</b>             | <b>(28,676)</b>               | <b>47,872</b>                  | <b>(85,849)</b>               | <b>(93,602)</b>                | <b>(293,563)</b>              | <b>(113,060)</b>               | <b>(408,088)</b>              | <b>(158,790)</b>               |
| <b>ENDING FUND BALANCE</b>               | <b>2,486,794</b>              | <b>2,534,666</b>               | <b>1,043,422</b>              | <b>949,820</b>                 | <b>50,511</b>                 | <b>(0)</b>                     | <b>3,580,727</b>              | <b>3,484,485</b>               |

\*2024-25 Beginning Fund Balance reflects 2023-24 projected Ending Fund Balance and may be different from the Adoption Budget Ending Fund Balance.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  
 2024-2025 TENTATIVE BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
 INSTRUCTIONAL LAB OUTLET  
 FUND 322

|                                   | OXNARD                        |                                |
|-----------------------------------|-------------------------------|--------------------------------|
|                                   | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
| BEGINNING BALANCE                 | 542,612                       | 587,176                        |
| REVENUES                          |                               |                                |
| Food Sales                        | 75,000                        | 85,000                         |
| Catering Sales                    | 1,000                         | 10,000                         |
| TOTAL REVENUES                    | 76,000                        | 95,000                         |
| EXPENDITURES                      |                               |                                |
| Classified Salaries               | -                             | -                              |
| Employee Benefits                 | -                             | -                              |
| Students                          | 10,453                        | 10,350                         |
| Supplies and Materials            | 1,800                         | 81,800                         |
| Operating Expenditures            | 19,183                        | 19,183                         |
| TOTAL EXPENDITURES                | 31,436                        | 111,333                        |
| OPERATING INCOME (LOSS)           | 44,564                        | (16,333)                       |
| NON OPERATING REVENUES (EXPENSES) |                               |                                |
| Capital Outlay                    | -                             | -                              |
| Transfers In / (Out)              | -                             | -                              |
| TOTAL NON OPERATING REV / (EXP)   | 0                             | 0                              |
| NET CHANGE IN FUND BALANCE        | 44,564                        | (16,333)                       |
| ENDING FUND BALANCE               | 587,176                       | 570,843                        |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  
 2024-2025 TENTATIVE BUDGET  
 CHILD DEVELOPMENT CENTER  
 FUNDS 33X

|                                      | MOORPARK        |                  | OXNARD          |                  | VENTURA         |                  | TOTAL           |                  |
|--------------------------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|
|                                      | 2023-24         | 2024-25          | 2023-24         | 2024-25          | 2023-24         | 2024-25          | 2023-24         | 2024-25          |
|                                      | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET | ADOPTION BUDGET | TENTATIVE BUDGET |
| BEGINNING FUND BALANCE               | 858,744         | 664,503          | 43,007          | 51,999           | 451,344         | 295,890          | 1,353,095       | 1,012,392        |
| 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                      | 400,000         | 435,750          | 300,000         | 200,000          | 240,000         | 280,000          | 940,000         | 915,750          |
| Child Care Fees-paid by grants/aid   | -               | -                | -               | -                | -               | -                | -               | -                |
| Child Care Fees-paid by others       | -               | -                | 100,000         | 75,000           | -               | -                | 100,000         | 75,000           |
| Other Revenue                        | -               | -                | -               | -                | -               | -                | -               | -                |
| TOTAL REVENUES                       | 435,000         | 470,750          | 433,000         | 308,000          | 274,000         | 314,000          | 1,142,000       | 1,092,750        |
| EXPENDITURES                         |                 |                  |                 |                  |                 |                  |                 |                  |
| Classified & Other Salaries          | 422,983         | 419,659          | 628,543         | 574,937          | 340,352         | 345,998          | 1,391,878       | 1,340,594        |
| Employee Benefits                    | 191,708         | 187,426          | 419,108         | 432,994          | 129,692         | 183,958          | 740,508         | 804,378          |
| Supplies & Materials                 | 4,500           | 4,500            | 21,150          | 21,150           | 10,250          | 10,250           | 35,900          | 35,900           |
| Operating Expenses                   | 10,050          | 10,050           | 5,500           | 7,000            | 6,160           | 6,160            | 21,710          | 23,210           |
| TOTAL EXPENDITURES                   | 629,241         | 621,635          | 1,074,301       | 1,036,082        | 486,454         | 546,366          | 2,189,996       | 2,204,082        |
| OPERATING INCOME (LOSS)              | (194,241)       | (150,885)        | (641,301)       | (728,082)        | (212,454)       | (232,366)        | (1,047,996)     | (1,111,332)      |
| NON OPERATING REVENUES (EXPENSES)    |                 |                  |                 |                  |                 |                  |                 |                  |
| Capital Outlay                       | -               | -                | -               | -                | -               | -                | -               | -                |
| Transfers In / (Out)                 | -               | -                | 650,293         | 728,082          | 57,000          | 57,000           | 707,293         | 785,082          |
| TOTAL NON OPERATING REV/ (EXP)       | -               | -                | 650,293         | 728,082          | 57,000          | 57,000           | 707,293         | 785,082          |
| NET CHANGE IN BALANCE                | (194,241)       | (150,885)        | 8,992           | -                | (155,454)       | (175,366)        | (340,703)       | (326,250)        |
| ENDING FUND BALANCE                  | 664,503         | 513,618          | 51,999          | 51,999           | 295,890         | 120,524          | 1,012,392       | 686,142          |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET

SPECIAL REVENUE FUND (FUND 391)

ANIMAL CARE & TRAINING (ANCT)

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 – Animal Care & Training (ANCT)**

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  
 2024-2025 TENTATIVE BUDGET  
 SPECIAL REVENUE FUND  
 ANIMAL CARE & TRAINING (ANCT)  
 INSTRUCTIONAL LAB OUTLET  
 FUND 391

|                                   | MOORPARK                      |                                |
|-----------------------------------|-------------------------------|--------------------------------|
|                                   | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
| BEGINNING BALANCE                 | 209,397                       | 156,032                        |
| REVENUES                          |                               |                                |
| Fund Raising                      | 270,000                       | 300,000                        |
| Private Gifts/Contributions       | 41,000                        | 41,000                         |
| Ticket & Event Sales              | 280,000                       | 280,000                        |
| Other Local Income                | 3,000                         | 2,500                          |
| TOTAL REVENUES                    | <u>594,000</u>                | <u>623,500</u>                 |
| EXPENDITURES                      |                               |                                |
| Classified Salaries               | 230,881                       | 220,079                        |
| Employee Benefits                 | 157,072                       | 142,158                        |
| Supplies and Materials            | 21,861                        | 33,958                         |
| Operating Expenditures            | 80,000                        | 96,435                         |
| TOTAL EXPENDITURES                | <u>489,814</u>                | <u>492,630</u>                 |
| OPERATING INCOME (LOSS)           | <u>104,186</u>                | <u>130,870</u>                 |
| NON OPERATING REVENUES (EXPENSES) |                               |                                |
| Capital Outlay                    | -                             | -                              |
| Transfers In / (Out)              | (157,551)                     | (158,713)                      |
| TOTAL NON OPERATING REV / (EXP)   | <u>(157,551)</u>              | <u>(158,713)</u>               |
| NET CHANGE IN FUND BALANCE        | <u>(53,365)</u>               | <u>(27,843)</u>                |
| ENDING FUND BALANCE               | <u>156,032</u>                | <u>128,189</u>                 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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)                       |

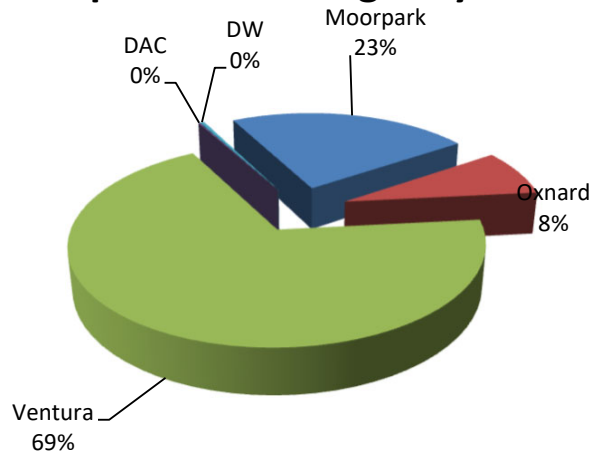


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

|                                  | 2023-24<br>ADOPTION<br>BUDGET | 2023-24<br>REVISED<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
|----------------------------------|-------------------------------|------------------------------|--------------------------------|
| 8000 REVENUES                    | 85,212,053                    | 92,510,481                   | 83,818,494                     |
| 1000 ACADEMIC SALARIES           | -                             | -                            | -                              |
| 2000 CLASSIFIED & OTHER SALARIES | -                             | -                            | -                              |
| 3000 EMPLOYEE BENEFITS           | -                             | -                            | -                              |
| SALARY & BENEFIT SUBTOTAL        | -                             | -                            | -                              |
| 4000 SUPPLIES & MATERIALS        | 1,645,301                     | 3,623,668                    | 3,252,628                      |
| 5000 OTHER OPERATING EXP         | 5,553,358                     | 4,897,603                    | 4,518,751                      |
| 6000 CAPITAL OUTLAY              | 98,144,154                    | 108,977,920                  | 104,790,206                    |
| 7000 OTHER OUTGO                 | 849,578                       | 2,024,659                    | 438,000                        |
| TOTAL EXPENDITURES               | 106,192,390                   | 119,523,850                  | 112,999,584                    |
| Net Change Fund Balance          |                               |                              | (29,181,091)                   |
| Beginning Fund Balance           |                               |                              | 82,314,429                     |
| Ending Fund Balance              |                               |                              | 53,133,339                     |

**Expenditure Budget by Site**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 CAPITAL PROJECTS FUND - BUDGETED EXPENDITURES

| FUND                   | DESCRIPTION  | MC         | OC        | VC         | DAC     | DWS     | TOTAL       |
|------------------------|--|------------|-----------|------------|---------|---------|-------------|
| 411                    | State Bond   | 7,757,251  | -         | -          | -       | -       | 7,757,251   |
| 412                    | State Scheduled Maintenance                                      | 5,599,847  | 2,659,172 | 7,009,132  | -       | -       | 15,268,151  |
| 4160x                  | State Housing Planning/Construction                              | 28,466     | 26,402    | 62,613,928 | -       | -       | 62,668,796  |
| 415                    | Redevelopment Agency Funds                                       | -          | -         | 180,744    | -       | -       | 180,744     |
| 417                    | Non Res Stdnt Cptl Outlay Surcharge                              | -          | -         | -          | -       | -       | -           |
| 419                    | Locally Funded Projects  | 10,111,368 | 5,809,626 | 7,058,854  | 3,184   | 11,000  | 22,994,033  |
| 44x/451                | New Information Technology/ Tech Refresh & Equipment Replacement | 2,500,000  | 394,015   | 695,000    | 126,500 | 415,095 | 4,130,609   |
| TOTAL CAPITAL PROJECTS |  | 25,996,932 | 8,889,214 | 77,557,659 | 129,684 | 426,095 | 112,999,584 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024 - 2025 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<br>BALANCE | REVENUE          | EXPENSES          | ENDING<br>BALANCE |
|-----|---|----------------------|------------------|-------------------|-------------------|
| MC  | Administration Building Reconstruction* | 4,055,251            | 3,702,000        | 7,757,251         | -                 |
| MC  | Student Housing Planning Grant**        | -                    | 28,466           | 28,466            | -                 |
| 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     | -                    | 85,162           | 85,162            | -                 |
| 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         | -                    | 428,084          | 428,084           | -                 |
| MC  | 21/22 Paint Ext Bldg 2,19,6,11,40       | -                    | 438,960          | 438,960           | -                 |
| MC  | 21/22 PA Speaker Replacement            | -                    | 392,815          | 392,815           | -                 |
| MC  | 21/22 Campus Ctr Plumb Sys Repair       | -                    | 465,212          | 465,212           | -                 |
| 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 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 Display Walls in Tech Bl     | -                    | 244,527          | 244,527           | -                 |
| 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  | 23/24 Repl Irrigation Cntrlrs Ph 2      | -                    | 46,900           | 46,900            | -                 |
|     | <b>MOORPARK COLLEGE SUBTOTAL</b>        | <b>4,055,251</b>     | <b>9,330,313</b> | <b>13,385,564</b> | <b>-</b>          |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024 - 2025 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<br>BALANCE | REVENUE | EXPENSES | ENDING<br>BALANCE |
|-----|---------------------------------------|----------------------|---------|----------|-------------------|
| OC  | Student Housing Planning Grant**      | -                    | 26,402  | 26,402   | -                 |
| OC  | 13/14 REPL EMG LTING/FIRE ALARM BAT   | 195                  | 195     | 389      | -                 |
| 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 REPAIR/REPL SIDEWLK CW PH 1B    | 100                  | 100     | 200      | -                 |
| OC  | 13/14 REPAIR/RECOAT ROOF BLDG 21      | 15,750               | 15,750  | 31,500   | -                 |
| OC  | 13/14 REPLACE FLOORING CW LS10        | 110                  | 110     | 221      | -                 |
| OC  | 15/16 Reroof Bldg #20 Job & Car       | -                    | 11,421  | 11,421   | -                 |
| OC  | 15/16 R/R Roof Bldg #10-CDC           | -                    | 62,836  | 62,836   | -                 |
| 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 INSTALL A/C CLSRM LS11-LS15     | -                    | 212,400 | 212,400  | -                 |
| 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 | -                    | 372     | 372      | -                 |
| OC  | 17/18 REPLACE FIRE ALARM BLDG 6       | -                    | 32,658  | 32,658   | -                 |
| OC  | 17/18 REPLACE IRRIGATION PH 2 CW      | -                    | 11,633  | 11,633   | -                 |
| OC  | 18/19 ALLOCATION                      | -                    | 10,006  | 10,006   | -                 |
| OC  | 15/16 LS CORRIDOR PAINTING            | -                    | 30,000  | 30,000   | -                 |
| OC  | 21/22 Repr/Repl Fire Alarm NH         | -                    | 43,589  | 43,589   | -                 |
| OC  | 21/22 Repr/Repl Fire Alm 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 Alm 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   | -                 |
| 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  | -                 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 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<br>BALANCE | REVENUE          | EXPENSES         | ENDING<br>BALANCE |
|-----|-------------------------------------|----------------------|------------------|------------------|-------------------|
| 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  | 22/23 HVAC Repair Bldg 12, OE 10+11 | -                    | 76,811           | 76,811           | -                 |
| OC  | 22/23 CW repl turf w/ low water use | -                    | 312,206          | 312,206          | -                 |
| OC  | 22/23 HVAC Repair Bldg 24 Admin cmp | -                    | 26,037           | 26,037           | -                 |
| OC  | 23/24 CW Misc Signs Installation    | -                    | 26,037           | 26,037           | -                 |
|     | <b>OXNARD COLLEGE SUBTOTAL</b>      | <b>33,583</b>        | <b>2,651,991</b> | <b>2,685,574</b> | -                 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 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<br>BALANCE | REVENUE           | EXPENSES          | ENDING<br>BALANCE |
|-----|--------------------------------------|----------------------|-------------------|-------------------|-------------------|
| VC  | Student Housing Construction Grant** | -                    | 62,613,928        | 62,613,928        | -                 |
| VC  | SM Ong Campus Facility Improvements  | 4,499                | 4,499             | 8,997             | -                 |
| VC  | 15/16 SCIENCE MATH REPLACE FLOOR     | -                    | 6,000             | 6,000             | -                 |
| VC  | 17/18 CW CONCRETE WALKWAY REPLACEMI  | -                    | 97,447            | 97,447            | -                 |
| VC  | 13/14 CW Painting Ph 1               | 10,631               | 10,631            | 21,261            | -                 |
| VC  | 14/15 CW Painting Ph 2               | -                    | 2,794             | 2,794             | -                 |
| 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        | -                    | 169,868           | 169,868           | -                 |
| VC  | 21/22 CW Window replacement          | -                    | 54,526            | 54,526            | -                 |
| VC  | 21/22 CW Exterior Painting           | -                    | 225,789           | 225,789           | -                 |
| VC  | 21/22 CW Flooring replacement        | -                    | 26,277            | 26,277            | -                 |
| VC  | 21/22 CW Bathroom refresh            | -                    | 312,523           | 312,523           | -                 |
| VC  | 21/22 VC Repl Emg Life Safety Sy     | -                    | 1,868,241         | 1,868,241         | -                 |
| VC  | 22/23 AEC Bldg 6&7 Repair Roof/Drai  | 677,744              | 532,436           | 1,210,180         | -                 |
| VC  | 22/23 AEC Bldg6 Construct Elevator   | -                    | 902,096           | 902,096           | -                 |
| VC  | 22/23 CW Water Consvr Sust Lndscape  | -                    | 100,000           | 100,000           | -                 |
| VC  | 22/23 CW Eng Eff EV Charging Statns  | -                    | 613,313           | 613,313           | -                 |
| VC  | 23/24 AEC Bldg 6 Roof & HVAC Rep     | -                    | 39,820            | 39,820            | -                 |
|     | <b>VENTURA COLLEGE SUBTOTAL</b>      | <b>692,873</b>       | <b>68,930,187</b> | <b>69,623,060</b> | -                 |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024 - 2025 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         | 3,926,114         | -        | -              | 3,926,114        |
| MC   | Former City of Simi Valley RDA      | 3,029,044         | -        | -              | 3,029,044        |
| MC   | Former City of Thousand Oaks        | 29,734            | -        | -              | 29,734           |
| OC   | Former Camarillo Corridor RDA       | 262,568           | -        | -              | 262,568          |
| OC   | Former Port Hueneme RDA             | 65,275            | -        | -              | 65,275           |
| OC   | Former Channel Islands RDA          | 107,436           | -        | -              | 107,436          |
| OC   | Former Oxnard RDA                   | 338,740           | -        | -              | 338,740          |
| VC   | Former San Buenaventura RDA         | 75,809            | -        | -              | 75,809           |
| VC   | Former Piru Earthquake Recovery RDA | 101,202           | -        | -              | 101,202          |
| VC   | Former Santa Paula RDA              | 269,020           | -        | 116,244        | 152,776          |
| VC   | Former Fillmore RDA                 | 299,772           | -        | 64,500         | 235,272          |
| VC   | Former Ojai RDA                     | 87,246            | -        | -              | 87,246           |
| <b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b> |                                     | <b>8,591,961</b>  | <b>-</b> | <b>180,744</b> | <b>8,411,217</b> |

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

| LOC  | PROJECT DESCRIPTION      | BEGINNING BALANCE | REVENUE        | EXPENSES | ENDING BALANCE |
|--|--------------------------|-------------------|----------------|----------|----------------|
| MC   | Capital Outlay Surcharge | 345,612           | 80,000         | -        | 425,612        |
| OC   | Capital Outlay Surcharge | 111,386           | 11,000         | -        | 122,386        |
| VC   | Capital Outlay Surcharge | 74,786            | 50,000         | -        | 124,786        |
| <b>SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS</b> |                          | <b>531,783</b>    | <b>141,000</b> | <b>-</b> | <b>672,783</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024 - 2025 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

| LOC | PROJECT DESCRIPTION                   | BEGINNING<br>BALANCE | TRANSFERS     | EXPENSES          | ENDING<br>BALANCE |
|-----|---------------------------------------|----------------------|---------------|-------------------|-------------------|
| MC  | Admin Bldg Renovation                 | 1,426,817            | -             | 1,426,817         | -                 |
| MC  | College Wayfinding                    | 132,565              | -             | 132,565           | -                 |
| MC  | Special Rep & Site Improvements Phs 2 | 230,057              | -             | 230,057           | -                 |
| MC  | All Weather Access Project            | 35,888               | -             | 35,888            | -                 |
| MC  | M&O Office Renovation Project         | 71,029               | -             | 5,229             | 65,800            |
| MC  | Zoo Parrot Structure                  | 113,427              | -             | 113,427           | -                 |
| MC  | Zoo Tiger Habitat                     | 891,421              | -             | 819,973           | 71,448            |
| MC  | Stadium Bathrooms                     | 45,755               | -             | 45,755            | -                 |
| MC  | Campus Center Renovation              | 12,947,118           | -             | 400,000           | 12,547,118        |
| MC  | Football Turf & Track Replacement     | 500,000              | -             | -                 | 500,000           |
| MC  | LLR Tutoring Center Expansion         | 26,477               | -             | 26,477            | -                 |
| MC  | Zoo Lath House Repairs                | 2,610,851            | -             | 598,666           | 2,012,186         |
| MC  | Sand Volleyball Courts                | 1,699,974            | -             | 1,699,974         | -                 |
| MC  | Amphitheater                          | 1,000,763            | -             | 250,000           | 750,763           |
| MC  | EV Charging Stations                  | 759,195              | -             | 759,195           | -                 |
| MC  | Art Gallery Modifications             | 1,093,184            | -             | 1,093,184         | -                 |
| MC  | Phy Sci Chiller Replacement           | 34,135               | -             | 34,135            | -                 |
| MC  | Quad Improvements                     | 404,930              | -             | 404,930           | -                 |
| MC  | Outdoor Training Ctr Roof             | 266,148              | -             | 266,148           | -                 |
| MC  | Student Housing Planning Grant        | 109,155              | -             | 109,155           | -                 |
| MC  | Biomanufacturing Lab                  | 199,872              | -             | 199,872           | -                 |
| MC  | CC Outbuilding Reloc & Replac         | 737,750              | -             | 737,750           | -                 |
| MC  | Perf Arts Water Heater Repl           | 50,000               | -             | 50,000            | -                 |
| MC  | Parking Maintenance                   | 3,500,000            | -             | 52,540            | 3,447,460         |
| MC  | Health Sci Elctr Rm Cooling Syst      | 35,120               | -             | 35,120            | -                 |
| MC  | General Capital Improvements          | 2,191,855            | 50,000        | -                 | 2,241,855         |
| MC  | Bldg 2 2ndFloorDeck Srfc Repl         | 265,941              | -             | -                 | 265,941           |
| MC  | R&R Elevator in Bldg LM               | 394,000              | -             | -                 | 394,000           |
| MC  | Repl Lab Bench Tops LM Bldg19         | 219,000              | -             | 219,000           | -                 |
| MC  | Repl Gates/Fencing Athletica          | 300,000              | -             | 215,512           | 84,488            |
| MC  | Refurb LM227 Lecture Rm               | 300,000              | -             | 150,000           | 150,000           |
|     | <b>SUBTOTAL MOORPARK PROJECTS</b>     | <b>32,592,426</b>    | <b>50,000</b> | <b>10,111,368</b> | <b>22,531,058</b> |
| OC  | General Capital Improvements          | 422,685              | 50,000        | -                 | 472,685           |
| OC  | Marine Center Building                | 2,000,000            | -             | 180,000           | 1,820,000         |
| OC  | Art + Design Modular Classrooms       | 36,748               | -             | 36,748            | -                 |
| OC  | McNish Art Gallery Refresh            | 50,322               | -             | 50,322            | -                 |
| OC  | CDC Revitalization                    | 310,301              | -             | 310,301           | -                 |
| OC  | Main Campus Furniture Replacement     | 540,571              | -             | 140,571           | 400,000           |
| OC  | Stadium Lights                        | 967,600              | -             | 967,600           | -                 |
| OC  | Equipment Replacement                 | 361,251              | -             | 161,251           | 200,000           |
| OC  | EV Charging Stations                  | 335,910              | -             | 335,910           | -                 |



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024 - 2025 TENTATIVE BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

| LOC | PROJECT DESCRIPTION                    | BEGINNING<br>BALANCE | TRANSFERS      | EXPENSES          | ENDING<br>BALANCE |
|-----|--|----------------------|----------------|-------------------|-------------------|
| OC  | Low Water Use Landscape Imprv          | 281,536              | -              | 67,536            | 214,000           |
| OC  | Auto Lift                              | 163,003              | -              | 163,003           | -                 |
| OC  | LA-7 Remodel                           | 130,336              | -              | 130,336           | -                 |
| OC  | Outdoor Workout Project                | 2,669,178            | -              | 2,669,178         | -                 |
| OC  | Mezzanine Remodel Project              | 596,870              | -              | 596,870           | -                 |
|     | <b>SUBTOTAL OXNARD PROJECTS</b>        | <b>8,866,311</b>     | <b>50,000</b>  | <b>5,809,626</b>  | <b>3,106,685</b>  |
| VC  | General Capital Improvements           | 2,993,189            | 775,000        | -                 | 3,768,189         |
| VC  | AEC Bleacher Replacement               | 1,127,361            | -              | 1,127,361         | -                 |
| VC  | Student Housing Construction           | 987,500              | -              | 987,500           | -                 |
| VC  | WAM Bldg Modifications                 | 43,262               | -              | 43,262            | -                 |
| VC  | Gym Court Refurbishment                | 50,000               | -              | 50,000            | -                 |
| VC  | Tennis Court Resurface                 | 100,000              | -              | 100,000           | -                 |
| VC  | STEM Harbor & Classroom Bldg           | 1,750,000            | -              | 1,750,000         | -                 |
| VC  | Outdoor Kinesiology Center             | 846,463              | -              | 846,463           | -                 |
| VC  | CDC Outdoor Shade Structures           | 37,665               | -              | 37,665            | -                 |
| VC  | CDC Fencing                            | 40,080               | -              | 40,080            | -                 |
| VC  | Parking Lot Maintenance                | 205,000              | -              | 205,000           | -                 |
| VC  | Classroom Improvements                 | 350,000              | -              | 150,000           | 200,000           |
| VC  | CW Grounds Improvement Project         | 313,987              | -              | 79,268            | 234,720           |
| VC  | Maintenance Shop Remodel               | 1,274,017            | -              | 1,124,338         | 149,679           |
| VC  | Pirates Plaza                          | 475,367              | -              | 475,367           | -                 |
| VC  | Doors Project                          | 125,979              | -              | 42,550            | 83,429            |
|     | <b>SUBTOTAL VENTURA PROJECTS</b>       | <b>10,719,871</b>    | <b>775,000</b> | <b>7,058,854</b>  | <b>4,436,017</b>  |
| DAC | HVAC UV-C                              | 2,393                | -              | 2,393             | -                 |
| DAC | Projectors Replacement                 | 200                  | -              | 200               | -                 |
| DAC | Electronic Door Lock Upgrade           | 268                  | -              | 268               | -                 |
| DAC | DAC Furniture - Marketing              | 322                  | -              | 322               | -                 |
|     | <b>SUBTOTAL DAC PROJECTS</b>           | <b>3,184</b>         | <b>-</b>       | <b>3,184</b>      | <b>-</b>          |
| DW  | FSTA Cam Site Maintenance/Landscape    | 445,682              | 2              | 11,000            | 434,684           |
|     | <b>SUBTOTAL DISTRICT-WIDE PROJECTS</b> | <b>445,682</b>       | <b>2</b>       | <b>11,000</b>     | <b>434,684</b>    |
|     | <b>TOTAL CAPITAL OUTLAY PROJECTS</b>   | <b>52,627,474</b>    | <b>875,002</b> | <b>22,994,033</b> | <b>30,508,444</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024 - 2025 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 | 4,211,427         | 1,000,000        | 2,500,000        | 2,711,427         |
| OC  | Technology Refresh/Equip. Replacement | 4,323,499         | -                | 394,015          | 3,929,485         |
| VC  | Technology Refresh/Equip. Replacement | 3,525,139         | 600,000          | 695,000          | 3,430,139         |
| DAC | Technology Refresh/Equip. Replacement | 3,297,811         | -                | 126,500          | 3,171,311         |
| DW  | Information Technology Equipment      | 43,897            | 40,000           | 40,000           | 43,897            |
| DW  | New Information Technology Systems    | 204,637           | 250,000          | 200,000          | 254,637           |
| DW  | SIG Projects                          | 67,770            | -                | 67,770           | -                 |
| DW  | Cloud Project                         | 41,476            | -                | 41,476           | -                 |
| DW  | OnBase                                | 11,932            | -                | 11,932           | -                 |
| DW  | Cumulus- Project Mgmt                 | 24,881            | -                | 24,881           | -                 |
| DW  | Cumulus- Canvas/AD Adapter            | 8,425             | -                | 8,425            | -                 |
| DW  | Cumulus- Banner Support/Training      | 11,624            | -                | 11,624           | -                 |
| DW  | Freshsvc DW Service Ticket System     | 8,986             | -                | 8,986            | -                 |
|     | <b>TOTAL</b>                          | <b>15,781,505</b> | <b>1,890,000</b> | <b>4,130,609</b> | <b>13,540,896</b> |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  
 2024-2025 TENTATIVE BUDGET  
 VENDING OPERATIONS  
 FUND 52X

|                                       | MOORPARK                      |                                | OXNARD                        |                                | VENTURA                       |                                | TOTAL                         |                                |
|---------------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
|                                       | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET | 2023-24<br>ADOPTION<br>BUDGET | 2024-25<br>TENTATIVE<br>BUDGET |
| BEGINNING FUND BALANCE                | 494,427                       | 505,657                        | 599,790                       | 610,290                        | 154,644                       | 154,644                        | 1,248,861                     | 1,270,591                      |
| REVENUE                               |                               |                                |                               |                                |                               |                                |                               |                                |
| Vending Commission                    | 20,000                        | 20,000                         | 10,500                        | 11,500                         | 15,000                        | 15,500                         | 45,500                        | 47,000                         |
| Other local income                    | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| TOTAL REVENUE                         | 20,000                        | 20,000                         | 10,500                        | 11,500                         | 15,000                        | 15,500                         | 45,500                        | 47,000                         |
| OPERATING EXPENDITURES                |                               |                                |                               |                                |                               |                                |                               |                                |
| Classified Salaries                   | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| Employee Benefits                     | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| Student Salaries and Benefits         | 7,770                         | 7,763                          | -                             | -                              | -                             | -                              | 7,770                         | 7,763                          |
| Supplies & Materials                  | 1,000                         | 1,000                          | -                             | -                              | -                             | -                              | 1,000                         | 1,000                          |
| Operating Expenses                    | -                             | -                              | -                             | -                              | 15,000                        | 5,000                          | 15,000                        | 5,000                          |
| TOTAL OPERATING EXPENDITURES          | 8,770                         | 8,763                          | -                             | -                              | 15,000                        | 5,000                          | 23,770                        | 13,763                         |
| OPERATING INCOME (LOSS) – FOODSERVICE | 11,230                        | 11,238                         | 10,500                        | 11,500                         | 0                             | 10,500                         | 21,730                        | 33,238                         |
| NON OPERATING EXPENSES                |                               |                                |                               |                                |                               |                                |                               |                                |
| Capital Outlay                        | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| Transfers In / (Out)                  | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| TOTAL NON OPERATING EXPENSES          | -                             | -                              | -                             | -                              | -                             | -                              | -                             | -                              |
| NET CHANGE IN BALANCE                 | 11,230                        | 11,238                         | 10,500                        | 11,500                         | 0                             | 10,500                         | 21,730                        | 33,238                         |
| ENDING FUND BALANCE                   | 505,657                       | 516,895                        | 610,290                       | 621,790                        | 154,644                       | 165,144                        | 1,270,591                     | 1,303,829                      |

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  
2024-25 TENTATIVE BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

|                            | <u>2023-24<br/>Adoption Budget</u> | <u>2024-25<br/>Tentative Budget</u> |
|----------------------------|------------------------------------|-------------------------------------|
| BEGINNING BALANCE          | 1,101,582                          | 1,036,582                           |
| REVENUES                   |                                    |                                     |
| TRANSFERS FROM OTHER FUNDS | 75,000                             | 25,000                              |
| FUND RECOVERY              | -                                  | -                                   |
| TOTAL FUNDS AVAILABLE      | 1,176,582                          | 1,061,582                           |
| EXPENDITURES               |                                    |                                     |
| SELF-INSURANCE COSTS       | 75,000                             | 75,000                              |
| SETTLEMENTS                | 65,000                             | 65,000                              |
| ENDING BALANCE             | 1,036,582                          | 921,582                             |

FUND 612 - RETIREE HEALTH PAYMENT POOL

|                   | <u>2023-24<br/>Adoption Budget</u> | <u>2024-25<br/>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  
2024-25 TENTATIVE BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

|                               | <u>2023-24<br/>Adoption Budget</u> | <u>2024-25<br/>Tentative Budget</u> |
|-------------------------------|------------------------------------|-------------------------------------|
| BEGINNING LIABILITY           | 771,641                            | 763,641                             |
| INSTRUCTIONAL EXPENSE/BANKING | 129,000                            | 143,000                             |
| USAGE                         | (137,000)                          | (138,000)                           |
| ENDING LIABILITY              | 763,641                            | 768,641                             |

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

|                                     | <u>2023-24<br/>Adoption Budget</u> | <u>2024-25<br/>Tentative Budget</u> |
|-------------------------------------|------------------------------------|-------------------------------------|
| BEGINNING BALANCE                   | 5,658,198                          | 3,021,385                           |
| TRANSFER IN (from all funds)        | 8,000,000                          | 8,000,000                           |
| USE OF IRREVOCABLE TRUST            | -                                  | 1,228,620                           |
| EXPENDITURES (actual premiums)      |                                    |                                     |
| premiums                            | 10,576,813                         | 11,250,005                          |
| misc                                | 60,000                             | -                                   |
| TRANSFER OUT (to irrevocable trust) | -                                  | -                                   |
| ENDING BALANCE                      | 3,021,385                          | 1,000,000                           |

Total OPEB Liability is \$130.3 million as of the June 30, 2022 actuarial study measurement date.  
Balance of the Irrevocable trust is \$28.2 million as of March 31, 2024.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2024-2025 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  
 2024-2025 TENTATIVE BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

|   | FEDERAL PROGRAMS  |                |            |                  |                                    |               |                   | FEDERAL<br>SUBTOTAL |
|---|-------------------|----------------|------------|------------------|------------------------------------|---------------|-------------------|---------------------|
|   | PELL              | SEOG           | NSL        | Direct<br>Loans  | SFRF<br>Emergency<br>Financial Aid | WIOA          |                   |                     |
| BEGINNING FUND BALANCE                      | -                 | -              | -          | -                | -                                  | -             | -                 | -                   |
| REVENUES                                    |                   |                |            |                  |                                    |               |                   |                     |
| Federal Income                              | 43,000,000        | 849,584        | -          | 2,440,000        | 200,000                            | 68,526        | 46,558,110        |                     |
| State Income                                | -                 | -              | -          | -                | -                                  | -             | -                 |                     |
| Local Income                                | -                 | -              | 100        | -                | -                                  | -             | 100               |                     |
| <b>TOTAL REVENUES</b>                       | <b>43,000,000</b> | <b>849,584</b> | <b>100</b> | <b>2,440,000</b> | <b>200,000</b>                     | <b>68,526</b> | <b>46,558,210</b> |                     |
| <b>TOTAL FUNDS AVAILABLE</b>                | <b>43,000,000</b> | <b>849,584</b> | <b>100</b> | <b>2,440,000</b> | <b>200,000</b>                     | <b>68,526</b> | <b>46,558,210</b> |                     |
| EXPENDITURES & OTHER OUTGO                  |                   |                |            |                  |                                    |               |                   |                     |
| Transfers Out                               | -                 | -              | 100        | -                | -                                  | -             | 100               |                     |
| Student Financial Aid                       | 43,000,000        | 849,584        | -          | 2,440,000        | 200,000                            | 68,526        | 46,558,110        |                     |
| <b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b> | <b>43,000,000</b> | <b>849,584</b> | <b>100</b> | <b>2,440,000</b> | <b>200,000</b>                     | <b>68,526</b> | <b>46,558,210</b> |                     |
| <b>ENDING FUND BALANCE</b>                  | <b>-</b>          | <b>-</b>       | <b>-</b>   | <b>-</b>         | <b>-</b>                           | <b>-</b>      | <b>-</b>          |                     |

(Does not include BOG Waivers)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2024-2025 TENTATIVE BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

|                                  | STATE PROGRAMS |           |         |           |            |         |   |         |                                    |       |        | STATE<br>SUBTOTAL |            |
|----------------------------------|----------------|-----------|---------|-----------|------------|---------|---|---------|------------------------------------|-------|--------|-------------------|------------|
|                                  | CAL GRANTS     | CA CHAFEE | CARE    | EOPS      | SSCG       | AB19    | Emergency<br>Financial Aid<br>Grant<br>(Supplemental) | NextUp  | COVID19<br>Recovery Block<br>Grant | TANF  | HHIP   |                   |            |
| BEGINNING FUND BALANCE           | -              | -         | -       | -         | -          | -       | -   | -       | -                                  | -     | -      | -                 | -          |
| REVENUES                         |                |           |         |           |            |         |   |         |                                    |       |        |                   |            |
| Federal Income                   |                |           |         |           |            |         |   |         |                                    |       |        |                   |            |
| State Income                     | 9,345,000      | 260,125   | 565,785 | 1,630,374 | 11,678,977 | 402,787 | 120,000   | 206,166 | 213,193                            | 2,500 | 50,000 | -                 | 24,474,906 |
| Local Income                     | -              | -         | -       | -         | -          | -       | -   | -       | -                                  | -     | -      | -                 | -          |
| TOTAL REVENUES                   | 9,345,000      | 260,125   | 565,785 | 1,630,374 | 11,678,977 | 402,787 | 120,000   | 206,166 | 213,193                            | 2,500 | 50,000 | -                 | 24,474,906 |
| TOTAL FUNDS AVAILABLE            | 9,345,000      | 260,125   | 565,785 | 1,630,374 | 11,678,977 | 402,787 | 120,000   | 206,166 | 213,193                            | 2,500 | 50,000 | -                 | 24,474,906 |
| EXPENDITURES & OTHER OUTGO       |                |           |         |           |            |         |   |         |                                    |       |        |                   |            |
| Transfers Out                    |                |           |         |           |            |         |   |         |                                    |       |        |                   |            |
| Student Financial Aid            | 9,345,000      | 260,125   | 565,785 | 1,630,374 | 11,678,977 | 402,787 | 120,000   | 206,166 | 213,193                            | 2,500 | 50,000 | -                 | 24,474,906 |
| TOTAL EXPENDITURES & OTHER OUTGO | 9,345,000      | 260,125   | 565,785 | 1,630,374 | 11,678,977 | 402,787 | 120,000   | 206,166 | 213,193                            | 2,500 | 50,000 | -                 | 24,474,906 |
| ENDING FUND BALANCE              | -              | -         | -       | -         | -          | -       | -   | -       | -                                  | -     | -      | -                 | -          |
| (Does not include BOG Waivers)   |                |           |         |           |            |         |   |         |                                    |       |        |                   |            |