



2026-27 ADOPTION BUDGET

September 8, 2026



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
MOORPARK • OXNARD • VENTURA

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026-2027 ADOPTION BUDGET



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

SEPTEMBER 8, 2026

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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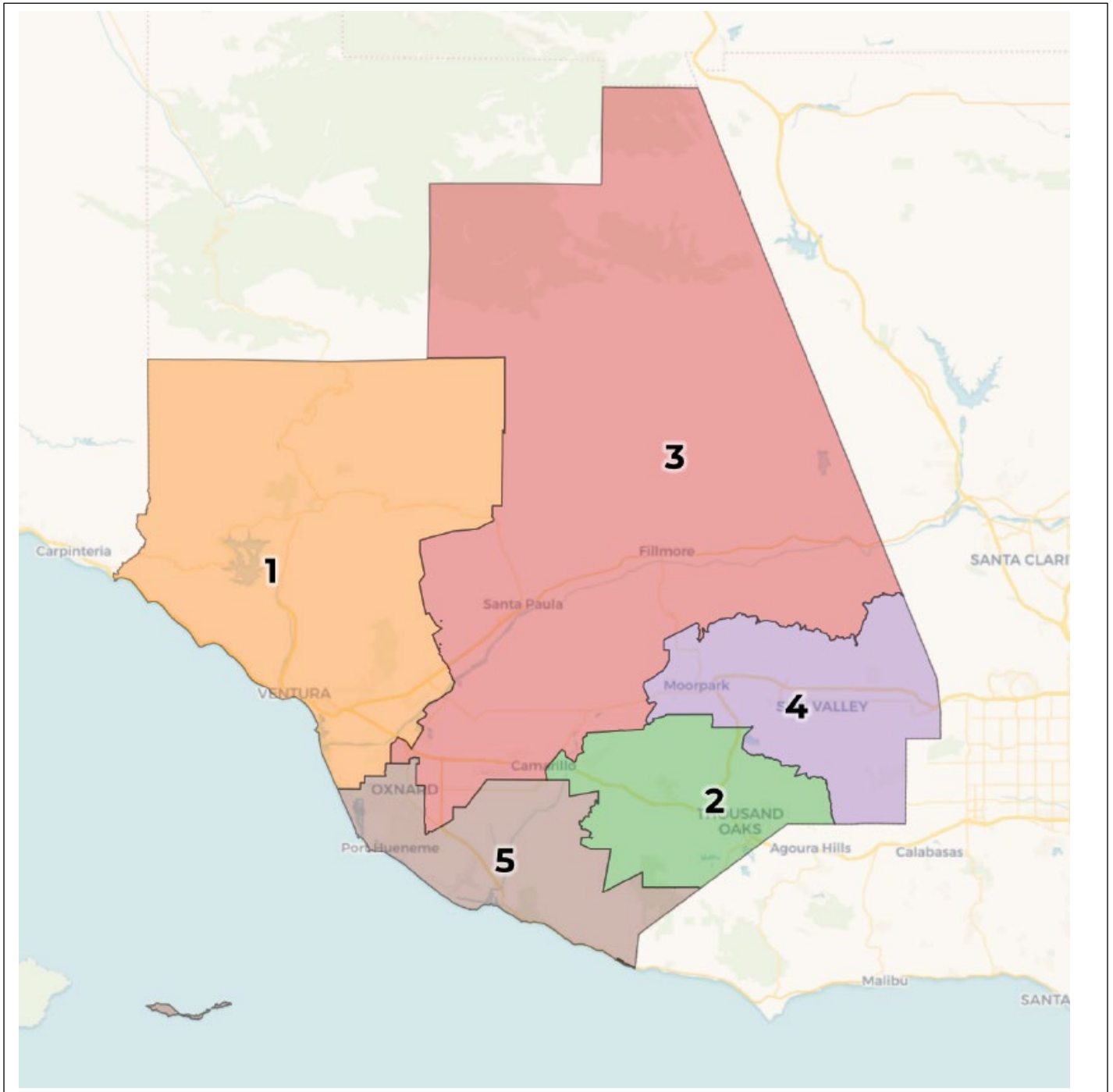
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Ventura County Community College District
Trustee Area Map
Board Approved February 15, 2022



Map is not to scale.

Area 1 - Mr. Josh Chancer:

Ventura, Saticoy, Montalvo, Portions of El Rio, Ojai Valley, City of Ojai, Riverpark, Northwest Oxnard, Meiners Oaks, Wheeler Springs, Oakview and North Coast

Area 2 - Mr. Lou Lichtl:

Thousand Oaks, Newbury Park, Westlake Village (Ventura County portion), Oak Park, Lake Sherwood, Hidden Valley, Santa Rosa Valley and Portions of Camarillo

Area 3 - Mr. Stan Mantooth:

Portions of Camarillo, Port Hueneme, Santa Paula, Fillmore, Nyeland Acres, Oxnard College, Piru, Somis, Del Norte Area, Las Posas Valley and Portions of Oxnard

Area 4 - Mr. Joe Piechowski:

Moorpark, Simi Valley, Santa Susana Knolls, Box Canyon, Bell Canyon, Chatsworth Peak, Home Acres, Sinaloa Lake and Tierra Rejada Valley

Area 5 - Ms. Gabriela Torres:

CSU Channel Islands, Colonia, Mandalay Bay, Silver Strand, Hollywood Beach and Hollywood by the Sea, Channel Islands Harbor, Port Hueneme, Oxnard Plain, Naval Base V.C. Port Hueneme and Portions of El Rio

Ventura County Community College District

Districtwide Values



- **EQUITY, DIVERSITY, INCLUSION:** We value and foster an environment where all individuals are respected and have equitable opportunities.
- **TRUST, INTEGRITY, HONESTY:** We value a culture built on the highest standards of trust, integrity, and honesty.
- **WELL-BEING, SUPPORT, DEVELOPMENT:** We value individuals' holistic well-being, and support them with resources and opportunities for personal, academic, and professional growth.
- **COLLABORATION, COMMUNITY, BELONGING:** We value caring, collaborative relationships that foster a sense of unity and belonging within the district and with community partners.
- **STEWARDSHIP, SUSTAINABILITY, RESPONSIBILITY:** We value sustainable practices with ethical stewardship of resources and community investments.
- **EXCELLENCE, INNOVATION, GROWTH:** We value innovative, strategic risk-taking to create new opportunities and foster continuous personal, professional, and organizational growth mindset.

Districtwide Vision:

Elevating community hope and opportunity, one student at a time

Districtwide Mission

We unite to fulfill our promise of equitable access to excellent education. Through collaboration with community and education partners, we empower students to improve their lives and drive Ventura County's economic growth and civic vitality.

~The staff, faculty, administrators, and trustees of Moorpark College,

Oxnard College, Ventura College and District Center

Districtwide Goals create and maintain unity across the district by ensuring that human energy and resources are collectively dedicated to fulfilling the mission. Focusing the district's **collective wisdom and energies** on the same targets holds us accountable for the promises we make in the districtwide mission.

Equitable Access + Achievement

CCVC will increase student access to educational opportunities and improve student achievement, bolstering the civic, social, and economic vitality of our communities.

Excellent Programs + Services

CCVC will provide excellent, relevant, and innovative instructional programs and holistic student support services.

Culture of Collaboration

CCVC will cultivate a collaborative culture to build and strengthen relationships with colleagues and partners for student, employee, and organizational success.

Stewardship of District Resources

CCVC will strengthen the Districtwide fiscal, infrastructure, and human resource systems through strategic stewardship and continuous improvement, protecting the investments entrusted to us.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026-2027 ADOPTION BUDGET

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE Fiscal Year 2026-27 (FY 2026-27)

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).

TENTATIVE BUDGET

The District's 2026-27 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.

ADOPTION BUDGET

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

On June 29, 2026, Governor Newsom signed the Budget Act of 2026. The enacted budget includes approximately \$351.7 billion in total state spending for 2026–27, including \$251.5 billion in General Fund expenditures. The budget projects a positive balance for both 2026–27 and 2027–28 and includes approximately \$28.8 billion in combined reserves. At enactment, the Proposition 98 Guarantee for TK–14 education was calculated at \$128.1 billion for 2026–27, approximately \$1.2 billion higher than the May Revision estimate.

For California Community Colleges, the enacted budget provides \$440.5 million in ongoing funding for a 4.31% Student Centered Funding Formula cost-of-living adjustment, consisting of the 2.87% statutory COLA and an additional 1.44% discretionary COLA. It also provides one-time funding for student support, deferred maintenance, and other targeted initiatives.

	Funding Type	Systemwide Amount	Estimated VCCCD Amount
4.31% COLA	Ongoing	\$440.5 Million	\$9.7 Million
1.5% Enrollment Growth	Ongoing	\$97.8 Million	TBD
2.41% COLA for Certain Categorical Programs *	Ongoing	\$30.6 Million	\$0.7 Million
2.87% COLA for Certain Categorical Programs	Ongoing	\$36.9 Million	\$0.8 Million
Student Support Block Grant	One-Time	\$147.2 Million	\$3.24 Million
Deferred Maintenance	One-Time	\$120.7 Million	\$2.7 Million
Note: The above figures are estimates and may vary based on final allocations.			

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

For Fiscal Year 2026-27, the District has budgeted its total computational revenue using the Stability Funding provision in the SCFF. Stability Funding guarantees that the district will receive at least its FY26 Total Computational Revenue plus any funded COLA. The enacted budget includes about \$775 million in ongoing adjustments, including \$292 million for a 2.87% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF) and \$31 million for the same COLA for selected categorical programs. It provides \$159.7 million for an additional discretionary COLA of 1.44%, for all districts receiving general apportionment.

GROWTH FACTOR

The Enacted State Budget includes \$153.1 million to cover enrollment growth of 2.5% over two years (\$55.3 million starting in 2025-26 and \$97.8 million starting in 2026-27). Based on present enrollment conditions, the District has not included any growth funding in the Adoption 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 \$49.8 million in EPA funds for FY 2026-27 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 Adoption Budget includes approximately \$1.2 million in ongoing annual costs for contractual step and longevity increases.

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 Adoption Budget includes a 10% 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 district's 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 FY27 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%¹ in FY27, which results in a 2026-27 STRS budget for all funds of \$16.9 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 26.8% in 2025-26. For the 2026-27 Adoption Budget, the CalPERS rate is expected to decrease to 26.40%², which results in a 2026-27 PERS budget for all funds of approximately \$17.5 million.

¹ Projected STRS employer contribution rates for the next three fiscal years are expected to remain steady at 19.1%.

² Projected PERS employer contribution rates for the next three fiscal years are FY28- 26.90% & FY29-26.10% & FY30-25.30

Retiree Health Liability

An actuarial study for Other Post-Employment Benefits (OPEB) dated December 19, 2025 was performed with a valuation and measurement date of June 30, 2024, 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, 2024 was estimated at approximately \$170.9 million, an increase of \$32.5 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 \$30.1 million, as of April 30, 2025.

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 2034-35, 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 2026-27 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 will be necessary in the 2026-27 fiscal year. As a result, the Adoption Budget includes \$8 million in contributions from the District's operating funds, and \$5.5 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 Adoption Budget includes \$10.2 million in budgeted revenue, the majority of which is interest income that fluctuates from year to year, from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.
- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty, and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center, and other activities initiated by the colleges and intended to be self-supporting. While most organization codes in Fund 114 are for self-sustaining programs, Fund 114 is also used to record board-approved “use of reserves.” 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. The model fully implemented in year FY27.

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, \$40.9 million. The General Reserve is anticipated to meet this requirement in Board Policy 6305 as of June 30, 2026 and June 30, 2027.

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 \$3,000,000 as of June 30, 2026, and June 30, 2027, the minimum per 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 Adoption Budget includes \$10.2 million in budgeted revenue from the General Fund Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

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

CalWORKS (California Work Opportunities and Responsibility to Kids), 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 2026-27 Adoption 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 FY27 Adoption 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 Adoption Budget includes \$1.07 million in projected revenues from parking fees and traffic fines as well as \$2,900,000 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 \$27 for the fall and spring semester and \$23 for the summer semester. These fees reflect a \$1 increase from the fees charged in FY26.

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 2026-27.

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

The FY 2026-27 Adoption 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 2026-27 Adoption 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 having occurred 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 \$0.836 million.

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 Adoption 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.

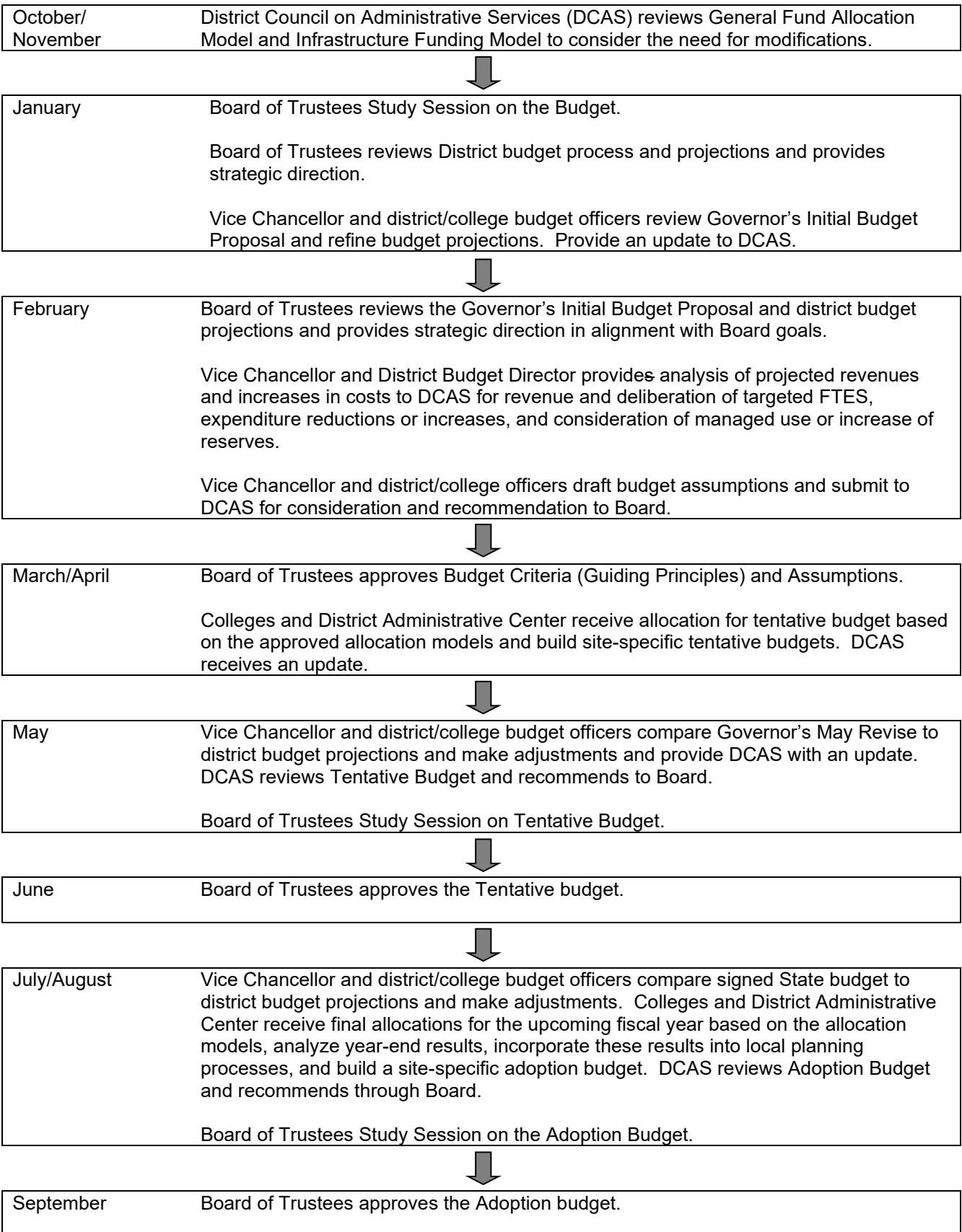
RECOMMENDATION

The Adoption Budget was reviewed by District Council on Administrative Services (DCAS) on August 20, 2026, Board Administrative Services Committee (ASC) on August 27, 2026, and Chancellor's Consultation Council on August 28, 2026. The Adoption Budget is recommended for approval by the Board of Trustees at its September 8, 2026, meeting.

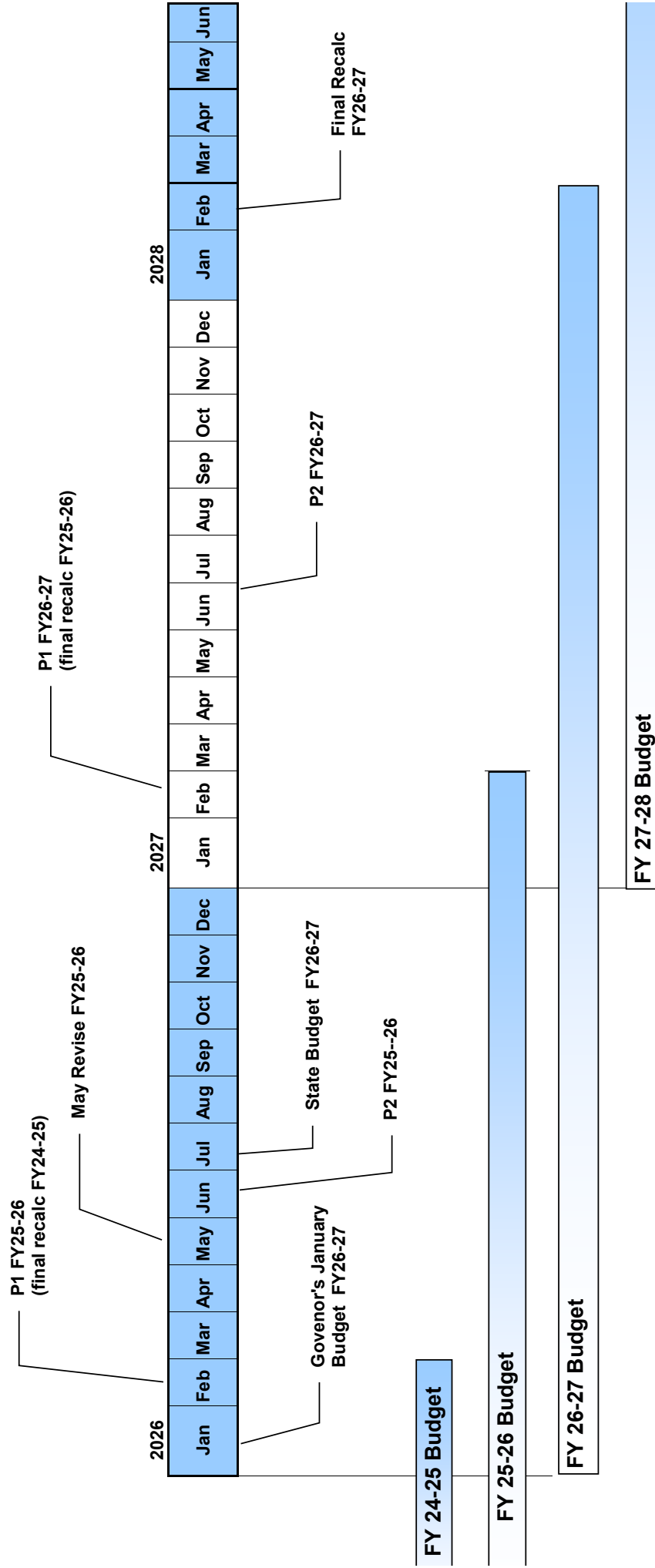
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION BUDGET

TIMELINE AND PROCESS

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT – BUDGET YEAR 2027



Ventura County Community College District State Budget Process Timeline



- ☐ Governor's January Proposal - includes estimates of state revenues
- ☐ Governor's May Revise - revised estimates of state revenues
- ☐ Final State Budget - final state revenue
- ☐ P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- ☐ P2 - revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- ☐ Final Recalc - Final calculation of state revenue- includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

BUDGET CRITERIA (GUIDING PRINCIPLES)
AND ASSUMPTIONS

ADOPTED BY VCCCD BOARD OF TRUSTEES ON MARCH 10, 2026

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

FISCAL YEAR 2026-27 (FY27)

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, including increasing enrollment and the number of units taken per student
- 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 2025-26 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 new 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 the district receives revenue above hold harmless, but the revised hold harmless provision would no longer include adjustments to reflect cumulative COLAs over time.

Revenue

The California Community Colleges Joint Analysis of the Governor’s January Budget outlines a 2026-27 proposal that reflects modest ongoing investments for the system amid continued fiscal uncertainty. The Gavin Newsom budget proposes an overall state spending plan of \$348.9 billion, with General Fund expenditures of \$248.3 billion, an increase of approximately 8.7% over 2025-26. While revenues have exceeded prior projections, largely due to stock market performance, the state continues to face structural budget pressures and revenue volatility. The Administration estimates a \$2.9 billion deficit for 2026-27, significantly lower than prior projections of nearly \$13 billion, though the Legislative Analyst’s Office cautions that long-term structural imbalances persist and future revenues may not keep pace with spending growth.

The budget maintains a focus on stability for community colleges, prioritizing base funding protections and limited strategic investments aligned with Vision 2030 goals. For 2026-27, the Governor proposes a Proposition 98 minimum guarantee of approximately \$125.5 billion for K-14 education, with roughly \$14.1 billion allocated to the California Community Colleges system. The community college share remains at approximately 11% of the overall guarantee. Updated revenue projections have increased the minimum guarantee for prior and current years; however, much of this funding is required to address prior-year settle-up obligations and ongoing baseline commitments.

Despite improved revenue performance, the state's fiscal outlook remains cautious. Reserve levels are projected at approximately \$23 billion by the end of 2026-27, including funds in the Rainy Day Fund, the Public School System Stabilization Account, and the Special Fund for Economic Uncertainties. The budget reflects continued monitoring of federal policy impacts and economic volatility, with additional adjustments anticipated in the May Revision.

Overall, the 2026-27 Governor's January Budget proposal emphasizes fiscal stability for the California Community Colleges system, provides modest enrollment and COLA growth, repays prior deferrals, and makes targeted one-time investments in facilities, technology infrastructure, and student support initiatives, while acknowledging ongoing structural budget risks at the state level.

Educational Services

The Governor's Budget for 2026-27 includes several key proposals aimed at supporting the California Community College system:

- **Cost-of-Living Adjustment (COLA):** The proposal includes a 2.41% COLA for community college apportionments, totaling approximately \$240.6 million. This COLA will also apply to several categorical programs within the system.
- **Enrollment Growth:** The proposal provides \$87.2 million for systemwide enrollment growth of 1.5%, \$55.3 million for growth of 1.0% starting in 2025-26 and \$31.9 million for 0.5% growth starting in 2026-27.
- **Categorical Programs:** The budget includes a 2.41% COLA for a range of categorical programs, totaling about \$30.6 million, consistent with the adjustment for apportionments.

In addition, the Governor's Budget also includes approximately \$802 million in one-time Proposition 98 investments for the system. Major one-time allocations include \$120.7 million for deferred maintenance and facility repairs, \$100 million for the Student Support Block Grant, \$36 million to scale the Common Cloud Data Platform, \$35 million to expand Credit for Prior Learning, \$88.7 million to cover a 2025-26 SCFF shortfall, and \$13.4 million to backfill apprenticeship funding shortfalls. In addition, the proposal

includes \$736.8 million in Proposition 2 capital outlay funding to support 39 projects statewide.

These investments reflect the Governor's commitment to improving educational access, supporting student success, and enhancing workforce readiness within the California Community College system.

Enrollment Management

The Governor's January proposal gives a 1.5% 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 FY27 as compared to FY26 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 FY26. 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 FY26 reflecting an estimated 1% increase over FY25 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 10% 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 \$13.5 million, with \$8 million funded by district locations, and the remainder being funded from the irrevocable trust.

Employer contribution rates for the State Teachers' Retirement System (STRS) remain flat at 19.10% in 2026-27. For the Public Employee Retirement System (PERS) rates are expected to decrease from 26.81% to 26.40%. The impacts of this decrease will be included in the salary budgets for FY27.

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 2025-26 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 are estimated at 0.995 million in 2026-27, 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 at the \$3,000,000 minimum as of June 30, 2026 and June 30, 2027.

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. FY26 is the 5th year under the updated allocation model, where One-hundred percent (100%) of the difference between the updated and legacy model was implemented.

Timeline

The Tentative Budget will be presented to the Board for approval in June 2026 with the Adoption Budget planned for presentation to the Board for approval in September 2026.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

DISTRICTWIDE RESOURCE BUDGET
ALLOCATION MODEL NARRATIVE

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

Fiscal Year 2026-27

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 37.9% of the revenue available for distribution in the 2026-27 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 FY26-27 budget will be based on the Annual 320 report for FY 25-26.

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 FY26-27 budget will be based on the counts from FY24-25.

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 FY26-27 budget will be based on the counts from FY24-25.

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 FY27 Budget, there were no recommended changes to the Allocation Model.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

INFRASTRUCTURE FUNDING MODEL NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2026-27

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 were no recommended changes for the fiscal year 2026-27.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2026-27 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	259,842,546	45.2%
113	General Fund - Unrestricted Designated Infrastructure	11,275,739	2.0%
114	General Fund - Unrestricted Designated	5,162,720	0.9%
General Fund Restricted			
12x	General Fund - Restricted	95,666,964	16.6%
124	Parking Services Fund	4,006,500	0.7%
13x	Health Services Fund	2,369,084	0.4%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	125,413	0.0%
33x	Child Development Fund	2,070,319	0.4%
391	Special Revenue Fund (Animal Care and Training)	600,612	0.1%
Capital Project Fund			
4xx	Capital Projects Fund	82,535,134	14.4%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	17,022	0.0%
6xx	Internal Services Fund	13,880,183	2.4%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	97,228,944	16.9%
Total All Funds		574,781,180	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

Fund 111 – Unrestricted General Fund

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
FY27 ADOPTION BUDGET REVENUE PROJECTIONS**

ACCOUNT DESCRIPTION	2025-26 ADOPTION BUDGET	2026-27 ADOPTION BUDGET	Change FY26 ADOPTION vs FY27 ADOPTION
SCFF BASE ALLOCATION	153,288,765	172,691,785	19,403,020
SCFF SUPPLEMENTAL ALLOCATION	38,749,290	42,658,448	3,909,158
SCFF STUDENT SUCCESS ALLOCATION	<u>29,938,949</u>	<u>33,492,107</u>	<u>3,553,158</u>
TOTAL COMPUTATIONAL REVENUE	<u>221,977,004</u>	<u>248,842,341</u>	<u>26,865,337</u>
CURRENT YEAR ADJUSTMENT (Stability Protection) [a]	5,484,337	(5,406,284)	(10,890,621)
CURRENT YEAR ADJUSTMENT (Deficit) [b]	<u>(2,274,613)</u>		<u>2,274,613</u>
ADJUSTED TOTAL COMPUTATIONAL REVENUE	<u>225,186,728</u>	<u>243,436,057</u>	<u>18,249,329</u>
FULL TIME FACULTY HIRING	3,780,043	3,780,043	-
PT FACULTY EQUITY COMP	569,888	581,523	11,635
LOTTERY PROCEEDS	4,452,959	4,995,796	542,837
NONRES TUITION - INTL	996,000	996,000	-
NONRES TUITION - DOM	<u>1,585,178</u>	<u>1,683,446</u>	<u>98,268</u>
TOTAL OTHER REVENUE	<u>11,384,068</u>	<u>12,036,808</u>	<u>652,740</u>
TOTAL GENERAL FUND UNRESTRICTED REV	<u><u>236,570,796</u></u>	<u><u>255,472,865</u></u>	<u><u>18,902,069</u></u>

Notes:

[a] The District will be funded under the Stability Provision of the Student Centered Funding Formula in FY27.

This provision guarantees that the District will receive its 2025-26 calculated Total Computational Revenue plus state funded COLA for fiscal year 2026-27.

[b] FY26 Budget assumes a 1% Deficit Factor.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY27 ADOPTION BUDGET ALLOCATION**

FY27 Adoption Revenue	\$ 255,472,865
Less: DWS	\$ (14,190,300)
Less: Utilities	\$ (5,200,000)
Less: DAC (7.3%)	\$ (18,649,519)
Available for distribution	\$ 217,433,046

		MC		OC		VC		Total
1) Unadjusted FTES (FY26 320 Recal FTES, incl NonResident)		11,645		5,328		9,211		26,184
2) WSCH		174,680		79,914		138,163		392,757
3) Productivity Factor		525		525		525		
4) FTEF	332.7		152.2		263.2			
5) FTEF adjustment	16.0		8.1		20.5			
6) less: Full Time positions (FTEF)	(123.1)	\$ 24,455,350	(70.3)	\$ 13,248,636	(112.2)	\$ 22,419,813	\$ 60,123,799	
7) =Hourly FTEF @ ^[a]	\$ 68,821	225.7	\$ 15,530,108	90.1	\$ 6,198,570	171.5	\$ 11,805,129	\$ 33,533,807
8) Total Class Schedule Delivery Allocation		\$ 39,985,458		\$ 19,447,206		\$ 34,224,942	\$ 93,657,606	
9) Remaining to be Allocated							\$ 123,775,440	

	Percent	Amount
10) 1. Base allocation	70%	\$ 86,642,808
11) 2. Supplemental allocation	20%	\$ 24,755,088
12) 3. Student success allocation	10%	\$ 12,377,545
13)		\$ 123,775,441

	MC	OC	VC	Total
14) 1. Base allocation				
15) Basic allocation	\$ 8,102,631	\$ 6,945,110	\$ 6,945,110	\$ 21,992,851
16) Remaining base allocation				\$ 64,649,957
17) FY26 P2 320 Credit FTES (Resident)	11,445	5,239	8,885	25,569
18) Percent of total	45%	20%	35%	100%
19) Campus remaining base allocation	\$ 28,936,823	\$ 13,247,341	\$ 22,465,794	\$ 64,649,958
19) Sub-total Base allocation	\$ 37,039,454	\$ 20,192,451	\$ 29,410,904	\$ 86,642,809
2. Supplemental allocation (FY24-25)				
20) Pell Grant recipients	3,787	3,524	4,130	11,441
21) Promise Grant recipients	6,649	5,455	7,173	19,277
22) AB540 Students	423	321	469	1,213
23)	10,859	9,300	11,772	31,931
24) Percent of total	34%	29%	37%	100%
25) Sub-total Campus supplemental allocation	\$ 8,418,637	\$ 7,209,994	\$ 9,126,457	\$ 24,755,088
3. Student success allocation (FY24-25)				
26) Sub-total Student success allocation, All Students	\$ 4,004,721	\$ 1,878,157	\$ 3,226,595	\$ 9,109,472
27) Sub-total Student success allocation, Pell	\$ 566,883	\$ 476,663	\$ 665,677	\$ 1,709,223
28) Sub-total Student success allocation, College Promise	\$ 546,134	\$ 400,024	\$ 612,692	\$ 1,558,850
29) Total Student Success Allocation	\$ 5,117,738	\$ 2,754,843	\$ 4,504,964	\$ 12,377,545
30) College Allocation	\$ 90,561,288	\$ 49,604,493	\$ 77,267,267	\$ 217,433,048
31) Campus FY26 2% Carryover [b]	\$ 1,661,945	\$ 931,710	\$ 1,430,631	\$ 4,024,286
32) Total FY27 Adoption Budget College Allocation	\$ 92,223,233	\$ 50,536,203	\$ 78,697,898	\$ 221,457,334

[a] FY26 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY26 is \$345,393

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

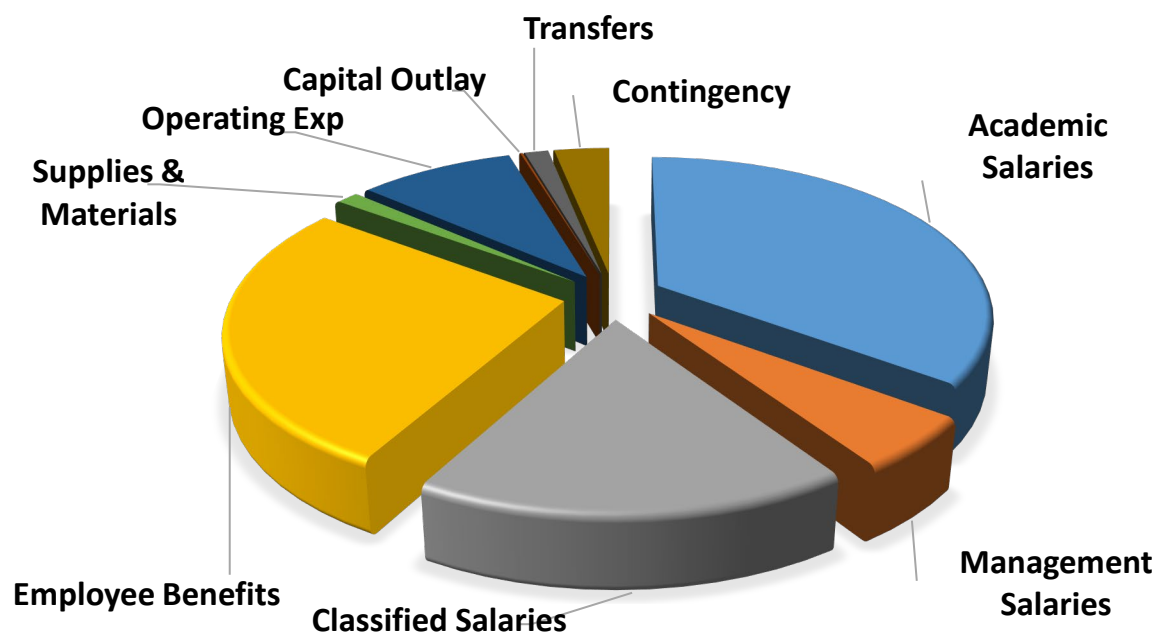
		2025-26 ADOPTION BUDGET	2025-26 UNAUDITED ACTUALS	2026-27 ADOPTION BUDGET
8000	REVENUES	<u>34,721,856</u>	<u>47,381,565</u>	<u>40,818,987</u>
1000	ACADEMIC SALARIES	22,649,613	31,697,595	26,626,867
2000	CLASSIFIED & OTHER SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	12,072,243	15,683,970	14,192,120
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	OTHER OUTGO	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>34,721,856</u>	<u>47,381,565</u>	<u>40,818,987</u>

* 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
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED**

ALL LOCATIONS

	2025-26	2025-26	2026-27	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	ACTUAL EXPENDITURES	ADOPTION BUDGET**	
1000 ACADEMIC SALARIES	83,449,933	85,315,191	91,321,001	35.1%
2000 MANAGEMENT SALARIES	12,595,586	12,318,273	14,043,667	5.4%
2000 CLASSIFIED SALARIES	41,708,432	39,451,167	45,537,752	17.5%
3000 EMPLOYEE BENEFITS **	64,205,276	60,644,523	70,230,432	27.0%
SALARY & BENEFIT SUBTOTAL	201,959,227	197,729,154	221,132,852	85.1%
4000 SUPPLIES & MATERIALS	3,527,349	2,598,386	3,339,354	1.3%
5000 OPERATING EXP	23,046,431	19,901,660	23,254,507	8.9%
6000 CAPITAL OUTLAY	329,446	128,444	345,731	0.1%
7000 TRANSFERS	3,358,321	23,396,162	3,544,480	1.4%
7999 CONTINGENCY	8,690,228	0	8,225,622	3.2%
DIRECT EXPENDITURE SUBTOTAL	38,951,775	46,024,652	38,709,694	14.9%
TOTAL EXPENDITURES	240,911,002	243,753,805	259,842,546	100%

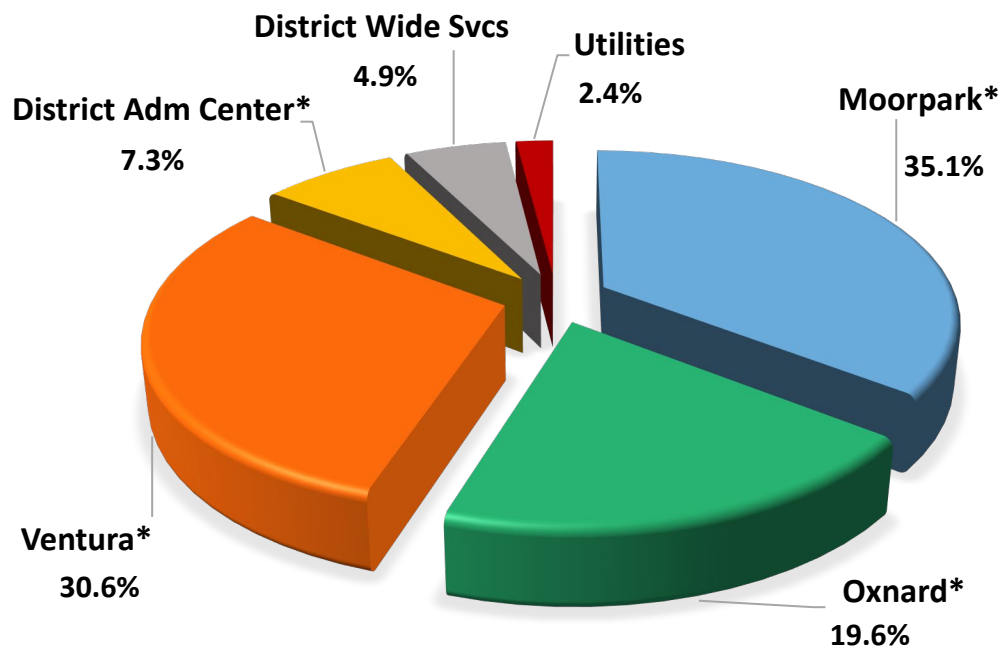


* Incorporates budget carryover.

*** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is \$7,610,743.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-27 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2025-26	2025-26	2026-27
	ADOPTION BUDGET	ACTUAL EXPENDITURES	ADOPTION BUDGET
MOORPARK	84,762,780	81,394,852	92,223,233 *
OXNARD	47,493,461	45,836,792	50,536,203 *
VENTURA	72,956,886	70,342,533	78,697,898 *
DISTRICT ADM CENTER	17,611,072	17,265,689	18,994,912 *
DISTRICTWIDE SVCS	12,386,802	11,869,041	14,190,300
UTILITIES	5,700,000	5,243,321	5,200,000
INFRASTRUCTURE	-	11,801,577	-
TOTAL EXPENDITURES	240,911,001	243,753,805	259,842,546

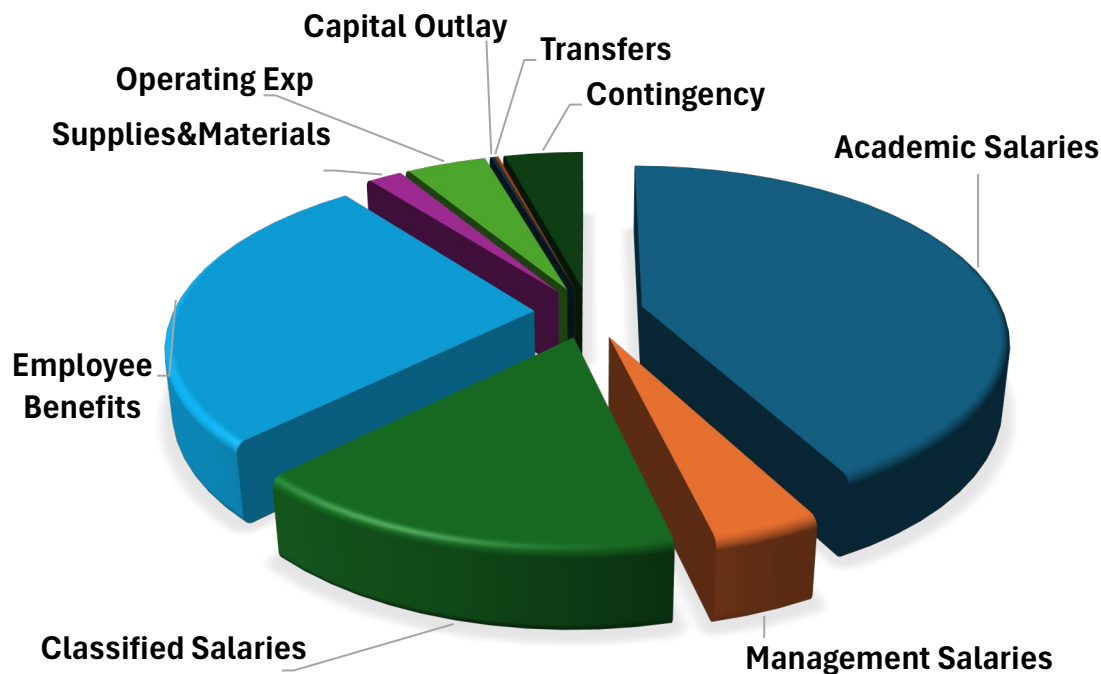


* Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

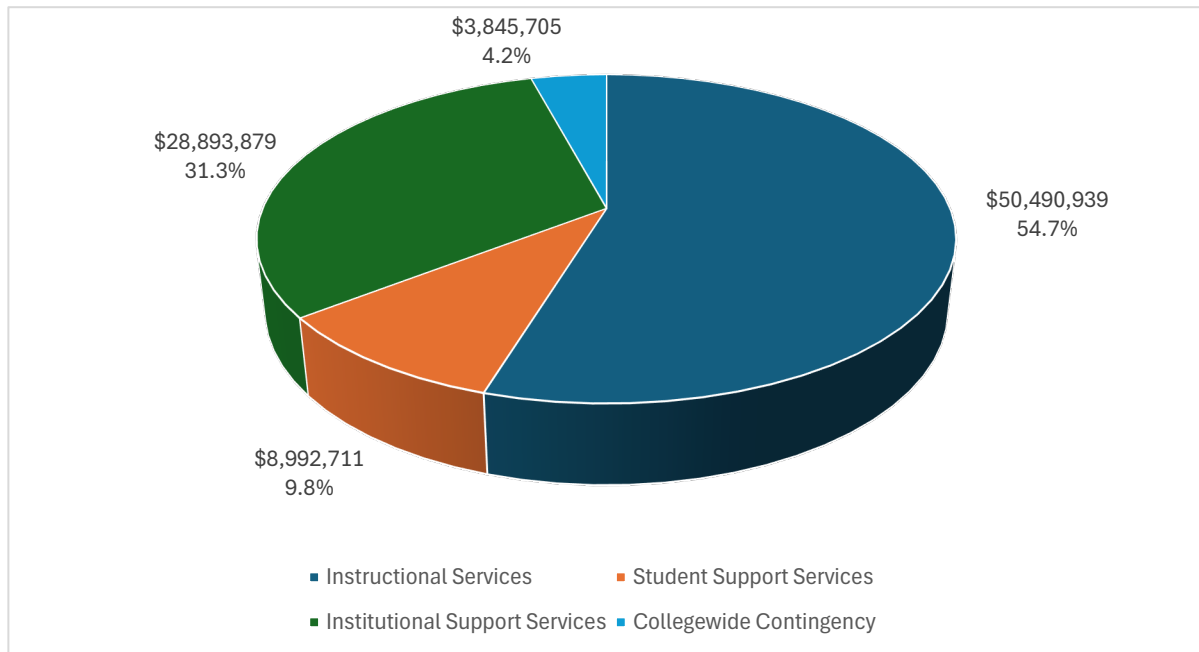
		2025-26 ADOPTION BUDGET	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000	ACADEMIC SALARIES	35,791,449	35,174,687	39,069,454	42.4%
2000	MANAGEMENT SALARIES	3,425,875	3,421,692	3,735,242	4.1%
2000	CLASSIFIED SALARIES	13,929,911	12,547,546	15,094,211	16.4%
3000	EMPLOYEE BENEFITS **	22,900,309	21,432,936	24,929,947	27.0%
	SALARY & BENEFIT SUBTOTAL	76,047,544	72,576,862	82,828,854	89.8%
4000	SUPPLIES & MATERIALS	1,608,763	1,056,918	1,644,782	1.8%
5000	OPERATING EXP	3,915,463	2,696,050	3,915,368	4.2%
6000	CAPITAL OUTLAY	161,548	26,482	160,000	0.2%
7000	TRANSFERS	(166,722)	5,038,540	(171,475)	-0.2%
7999	CONTINGENCY	3,196,183	-	3,845,705	4.2%
	DIRECT EXPENDITURE SUBTOTAL	8,715,235	8,817,990	9,394,379	10.2%
	TOTAL BUDGETED EXPENDITURES	84,762,780	81,394,852	92,223,233	100.0%



* Incorporates budget carryover

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is \$2,660,994.

Moorpark College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget



Instructional Services	\$50,490,939	54.7%
Student Support Services	\$8,992,711	9.8%
Institutional Support Services	\$28,893,879	31.3%
Collegewide Contingency	\$3,845,705	4.2%
Total	\$92,223,233	100.0%

Org #	Description	Category	Adoption
10002	Exotic Animal (EATM) /Teaching Zoo	Instructional Services	1,241,686
10021	Biology	Instructional Services	1,716,877
10022	Anatomy/Physiology	Instructional Services	800,989
10023	Biotechnology/Biomed Tech	Instructional Services	265,054
10025	Botany	Instructional Services	76,943
10026	Microbiology	Instructional Services	209,131
10030	Accounting	Instructional Services	447,291
10033	Business Management	Instructional Services	686,902
10045	Journalism	Instructional Services	24,332
10046	Radio/Motion Picture/TV	Instructional Services	693,338
10055	Computer Science	Instructional Services	349,126
10056	Computer Network Sys Engineering	Instructional Services	366,746
10057	Gaming Design	Instructional Services	2,070
10063	Kinesiology	Instructional Services	641,353
10064	Special Ed General(Classess)	Instructional Services	483,191
10070	Engineering General	Instructional Services	178,113
10091	Art	Instructional Services	691,369
10092	Ceramics	Instructional Services	178,818
10094	Music	Instructional Services	463,633

Moorpark College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

10097	Dramatic Arts	Instructional Services	675,581
10098	Dance	Instructional Services	419,759
10100	Commercial Photography	Instructional Services	159,498
10102	Graphic Art	Instructional Services	256,498
10110	Foreign Language	Instructional Services	44,663
10114	Spanish	Instructional Services	280,820
10120	Nursing	Instructional Services	1,962,994
10123	Radiological Tech	Instructional Services	411,862
10126	Health Science	Instructional Services	166,189
10128	Paramedic Studies	Instructional Services	25,000
10135	Child Dev(Instr)	Instructional Services	707,723
10136	Nutrition, Health, & Fitness	Instructional Services	3,000
10160	English	Instructional Services	2,900,756
10162	Speech,Debate	Instructional Services	1,604,467
10163	Philosophy	Instructional Services	366,560
10164	Other Humanities	Instructional Services	81,804
10170	Math	Instructional Services	3,014,553
10181	Environmental Studies	Instructional Services	176,961
10182	Physics	Instructional Services	531,843
10183	Chemistry	Instructional Services	1,379,104
10184	Astronomy	Instructional Services	65,935
10185	Geology	Instructional Services	139,824
10190	Psychology	Instructional Services	775,320
10202	Administration of Justice	Instructional Services	363,565
10210	Social Science General	Instructional Services	37,411
10211	Anthropology	Instructional Services	581,606
10212	Economics	Instructional Services	201,705
10213	History	Instructional Services	684,535
10214	Geography	Instructional Services	298,625
10215	Political Science	Instructional Services	361,652
10216	Sociology	Instructional Services	326,587
10217	Ethnic Studies	Instructional Services	401,451
10225	Athletics	Instructional Services	2,530,771
15024	Proctoring/Testing Fees	Instructional Services	175,365
15202	Baccalaureate Degree Program	Instructional Services	120,862
12016	Part Time Faculty Budget Pool	Instructional Services	18,739,127
11001	Admissions and Records (A & R)	Student Support Services	1,419,177
11007	Career Center	Student Support Services	141,486
11008	Counseling	Student Support Services	1,969,725
11009	Financial Aid	Student Support Services	1,027,634
11011	International Stu/Stu Affairs	Student Support Services	9,405
11013	Library	Student Support Services	1,469,921
11015	Graduation	Student Support Services	53,100
11017	Student Activities	Student Support Services	275,721

Moorpark College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

11019	Transfer Center	Student Support Services	388,954
11022	Articulation	Student Support Services	203,981
11024	College Outreach	Student Support Services	484,104
11028	CLAS	Student Support Services	913,705
11029	Summer Arts Festival	Student Support Services	1,000
11031	Behavioral Intervention (BIT)	Student Support Services	31,150
11032	Scholarship Office	Student Support Services	145,413
11033	Student Conduct	Student Support Services	1,500
11036	Multicultural Day	Student Support Services	10,972
12070	Student Business Office	Student Support Services	394,763
12132	Safety Programs	Student Support Services	51,000
11018	VP of Student Support	Institutional Support Services	668,608
11023	Distance Education	Institutional Support Services	615,703
11197	Postage	Institutional Support Services	25,000
11199	Utilites	Institutional Support Services	25,000
12005	Information Technology Operations	Institutional Support Services	1,222,723
12015	President Office	Institutional Support Services	994,928
12016	VP Academic Affairs Office	Institutional Support Services	1,600,187
12017	Vice President Office	Institutional Support Services	573,333
12067	Retiree Health Benefits	Institutional Support Services	2,660,994
12018	Dean Division F Office	Institutional Support Services	387,071
12019	Dean Division I Office	Institutional Support Services	418,064
12021	Dean Division G Office	Institutional Support Services	510,175
12023	Dean Division H Office	Institutional Support Services	774,801
12024	Dean Division B Office	Institutional Support Services	1,128,806
12025	Dean Division D Office	Institutional Support Services	433,328
12026	Business, Science, Student Support	Institutional Support Services	436,367
12027	Student Health/Athl/Kines Division	Institutional Support Services	449,858
12029	Library/TLC Division Office	Institutional Support Services	5,220
12030	ACCESS/Srvcs/StdtdLife DivisionOffice	Institutional Support Services	342,702
12041	Performing Arts Center	Institutional Support Services	743,625
12050	Dir Auxillary Services Office	Institutional Support Services	830,436
12055	Communications Center	Institutional Support Services	34,152
12057	Professional Development	Institutional Support Services	163,018
12060	Public Information Office	Institutional Support Services	505,006
12061	Catalogs & Schedules of Classes	Institutional Support Services	4,000
12065	Academic Senate/Aca Sen R/T	Institutional Support Services	620,604
12066	College Services	Institutional Support Services	152,994
12067	Collegewide	Institutional Support Services	3,976,916
12068	M & O(All)	Institutional Support Services	7,635,585
12069	Publications	Institutional Support Services	282,044
12076	MC Copy Center	Institutional Support Services	346,000
12079	Publications Chargebacks	Institutional Support Services	(120,000)
12080	Accreditation	Institutional Support Services	52,600

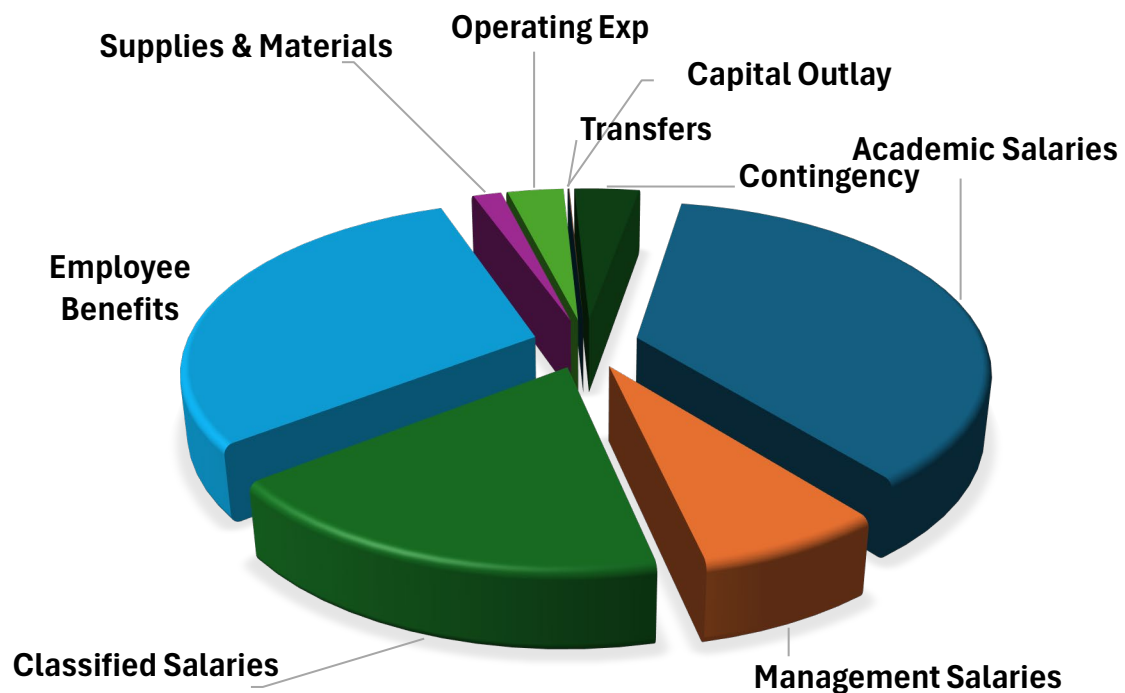
Moorpark College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

12083	Classified Senate	Institutional Support Services	19,600
12084	President Office	Institutional Support Services	45,000
12085	Diversity, Equity, Incl., & Access	Institutional Support Services	246,944
12130	Emergency Response & Preparedness	Institutional Support Services	82,485
12067	Collegewide Contingency	Collegewide Contingency	3,845,705

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

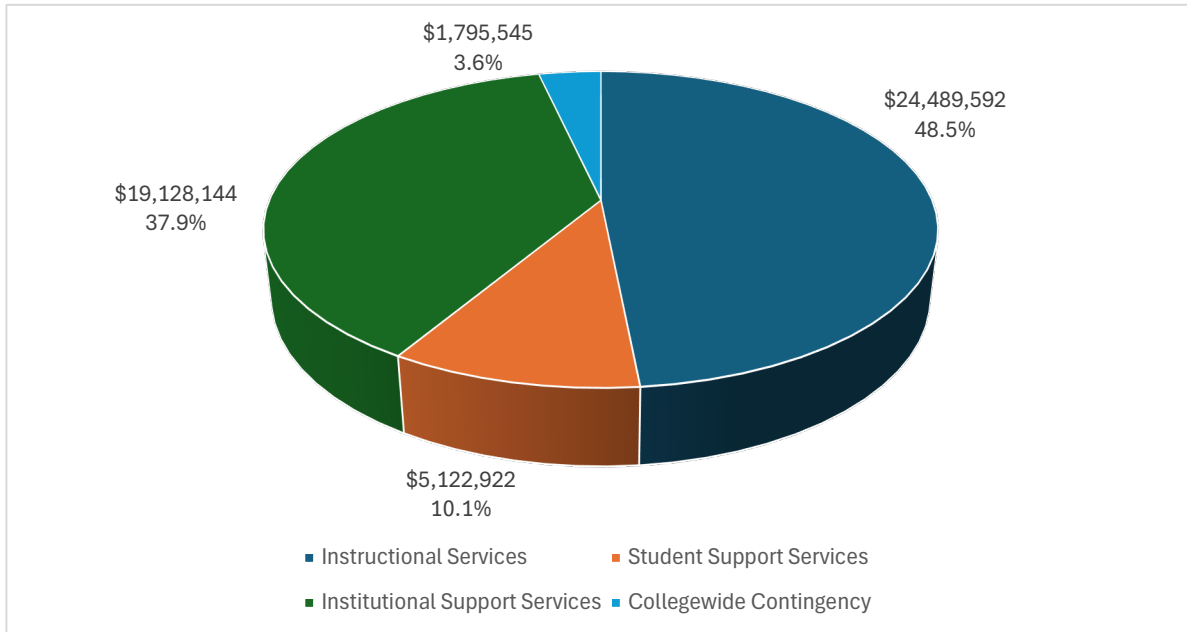
	2025-26 ADOPTION BUDGET *	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	17,041,676	18,635,290	18,485,379	36.6%
2000 MANAGEMENT SALARIES	2,872,820	2,594,914	3,631,406	7.2%
2000 CLASSIFIED SALARIES	8,535,577	8,442,346	9,078,750	18.0%
3000 EMPLOYEE BENEFITS **	13,936,953	13,325,015	15,206,146	30.1%
SALARY & BENEFIT SUBTOTAL	42,387,026	42,997,566	46,401,681	91.8%
4000 SUPPLIES & MATERIALS	782,630	731,813	782,036	1.5%
5000 OPERATING EXP	1,837,914	1,354,064	1,555,876	3.1%
6000 CAPITAL OUTLAY	18,392	13,898	20,065	0.0%
7000 TRANSFERS	(19,000)	739,450	(19,000)	0.0%
7999 CONTINGENCY	2,486,498	-	1,795,545	3.6%
DIRECT EXPENDITURE SUBTOTAL	5,106,435	2,839,226	4,134,522	8.2%
TOTAL BUDGETED EXPENDITURES	47,493,461	45,836,792	50,536,203	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is \$1,705,474.

Oxnard College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget



Instructional Services	\$24,489,592	48.5%
Student Support Services	\$5,122,922	10.1%
Institutional Support Services	\$19,128,144	38.0%
Collegewide Contingency	\$1,795,545	3.6%
Total	\$50,536,203	100%

Org #	Description	Category	Adoption
20020	Marine Study	Instructional Services	6,125
20021	Biology	Instructional Services	688,555
20030	Accounting	Instructional Services	230,942
20033	Business Management	Instructional Services	153,887
20046	Multimedia/Radio/Motion P	Instructional Services	185,056
20056	Computer Networking	Instructional Services	185,194
20063	Physical Education	Instructional Services	465,939
20064	EAC/Special Ed General (C	Instructional Services	649,780
20070	Engineering General	Instructional Services	160,453
20071	Engineering Technology	Instructional Services	3,402
20075	Air Conditioning and Refr	Instructional Services	155,509
20077	Automotive Technology	Instructional Services	708,432
20078	Automotive Collision Repa	Instructional Services	297,466
20091	Art	Instructional Services	557,709
20093	Performance (Choral,Band,etc)	Instructional Services	500
20094	Music	Instructional Services	161,881
20095	OC Live	Instructional Services	36,970

Oxnard College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

20097 Dramatic Arts/Theatre Arts	Instructional Services	185,457
20110 Foreign Language General	Instructional Services	270,480
20114 Spanish	Instructional Services	324,368
20121 Dental Hygiene	Instructional Services	670,875
20122 Dental Assisting	Instructional Services	271,500
20135 Child Development (Instru	Instructional Services	285,267
20137 Culinary & Restaurant Mgm	Instructional Services	403,835
20150 Law General	Instructional Services	197,414
20160 English	Instructional Services	1,822,798
20161 Transitional English	Instructional Services	272,707
20162 Speech, Debate	Instructional Services	301,333
20163 Philosophy	Instructional Services	173,618
20170 Math	Instructional Services	1,533,997
20180 Physical Science General	Instructional Services	293,901
20182 Physics	Instructional Services	175,303
20183 Chemistry	Instructional Services	715,519
20185 Geology	Instructional Services	135,442
20190 Psychology	Instructional Services	315,285
20201 Alcohol & Controlled Subs	Instructional Services	191,064
20203 Fire Control Tech	Instructional Services	764,070
20204 Fire Academy	Instructional Services	738,481
20210 Social Science General	Instructional Services	92,377
20211 Anthropology	Instructional Services	298,962
20212 Economics	Instructional Services	163,877
20213 History	Instructional Services	471,214
20214 Geography	Instructional Services	159,685
20215 Political Science	Instructional Services	190,454
20216 Sociology	Instructional Services	172,995
20217 Chicano Studies	Instructional Services	145,854
20225 Athletics	Instructional Services	1,278,566
22016 Part Time Faculty Budget Pool	Instructional Services	6,825,094
21001 Admissions and Records (A	Student Support Services	837,620
21007 Career Center	Student Support Services	7,160
21008 Counseling	Student Support Services	1,087,530
21009 Financial Aid	Student Support Services	1,073,117
21013 Library	Student Support Services	576,125
21018 EOPS General Fund Match	Student Support Services	210,792
21019 Transfer Center	Student Support Services	394,141
21020 Tutoring	Student Support Services	266,855
21022 Articulation	Student Support Services	196,616
22043 Veteran's Center	Student Support Services	114,180
22070 Student Business Office	Student Support Services	358,786

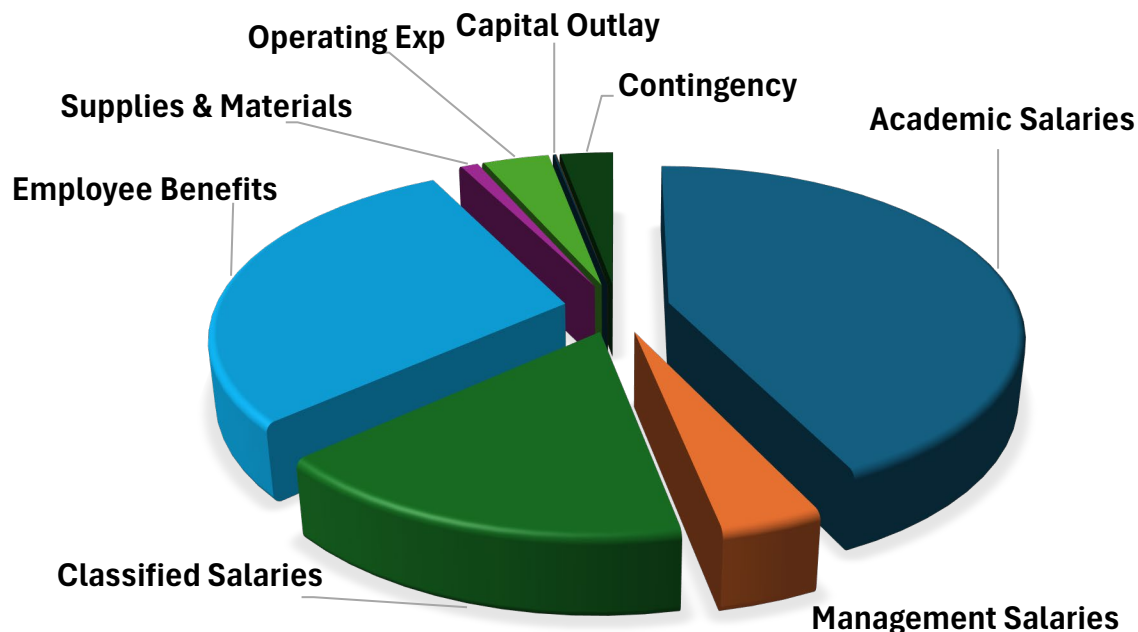
Oxnard College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

20202 Dean Public Safety	Institutional Support Services	632,070
21016 Commencement/Special Even	Institutional Support Services	43,838
21197 Postage	Institutional Support Services	2,500
21199 Utilites	Institutional Support Services	81,625
22005 Information Technology Op	Institutional Support Services	1,047,608
22015 President Office	Institutional Support Services	1,098,421
22016 VP, Academic Affairs Offi	Institutional Support Services	1,827,823
22026 Dean of Liberal Studies	Institutional Support Services	460,356
22027 Dean of Math, Science & H	Institutional Support Services	376,345
22028 Dean of CTE	Institutional Support Services	391,005
22031 Dept of Transitional Stud	Institutional Support Services	95,841
22033 DEAN RESEARCH & INSTIT. E	Institutional Support Services	990,384
22036 VP, Student Development O	Institutional Support Services	854,578
22041 Performing Art Bldg Opera	Institutional Support Services	150,955
22051 Business Services	Institutional Support Services	169,654
22060 Public Information Office	Institutional Support Services	553,477
22065 Academic Senate/A.S. Rele	Institutional Support Services	393,719
22066 College Services	Institutional Support Services	1,034,109
22067 Retiree Health Benefits	Institutional Support Services	1,705,474
22067 Collegewide	Institutional Support Services	1,555,186
22068 Maintenance & Operations	Institutional Support Services	5,148,213
22069 Publications	Institutional Support Services	287,390
22080 Accreditation	Institutional Support Services	25,595
22101 Dean of Student Success	Institutional Support Services	125,784
22132 Safety Programs	Institutional Support Services	73,040
22201 Advancement & Grants	Institutional Support Services	3,446
22067 Collegewide Contingency	Collegewide Contingency	1,795,545

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

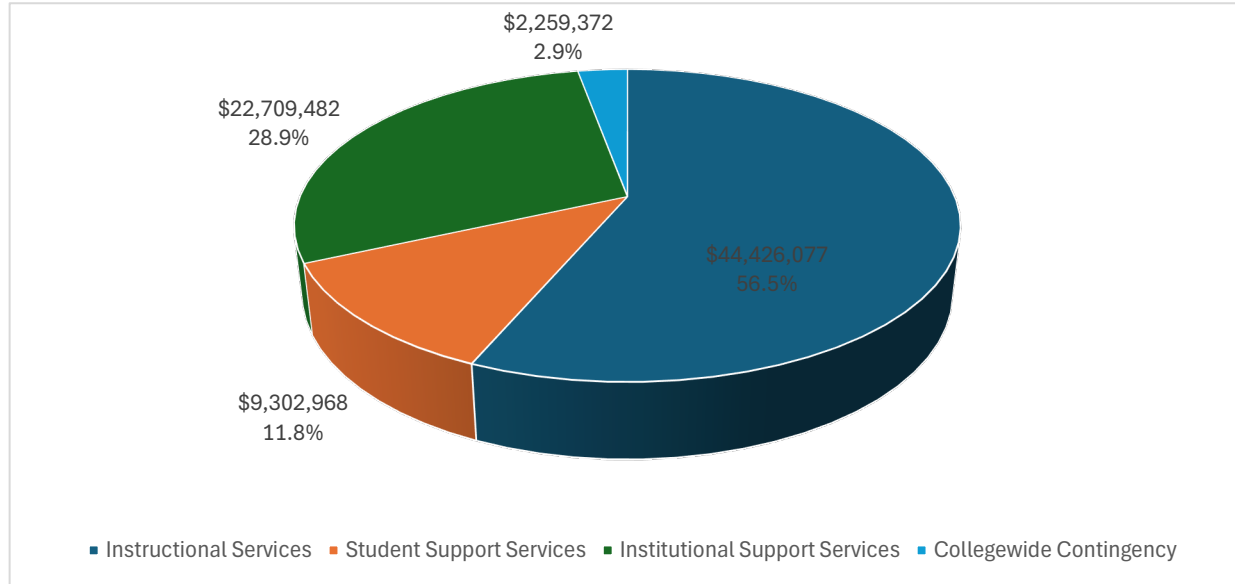
	2025-26 ADOPTION BUDGET *	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	30,616,808	31,505,214	33,766,167	42.9%
2000 MANAGEMENT SALARIES	2,957,227	3,032,362	3,102,410	3.9%
2000 CLASSIFIED SALARIES	12,032,237	11,690,586	12,996,828	16.5%
3000 EMPLOYEE BENEFITS **	21,085,895	19,952,652	22,924,640	29.1%
SALARY & BENEFIT SUBTOTAL	66,692,168	66,180,814	72,790,044	92.5%
4000 SUPPLIES & MATERIALS	884,232	642,922	740,813	0.9%
5000 OPERATING EXP	2,925,481	2,335,734	2,836,502	3.6%
6000 CAPITAL OUTLAY	74,006	88,063	90,166	0.1%
7000 TRANSFERS	(19,000)	1,095,000	(19,000)	0.0%
7999 CONTINGENCY	2,400,000	-	2,259,372	2.9%
DIRECT EXPENDITURE SUBTOTAL	6,264,718	4,161,719	5,907,854	7.5%
TOTAL BUDGETED EXPENDITURES	72,956,886	70,342,533	78,697,898	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is \$2,508,308.

Ventura College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget



Instructional Services	\$44,426,077	56.5%
Student Support Services	\$9,302,968	11.8%
Institutional Support Services	\$22,709,482	28.9%
Collegewide Contingency	\$2,259,372	2.9%
Total	\$78,697,898	100.0%

Org #	Description	Category	Adoption
30001	Agriculture General	Instructional Services	279,938
30021	Biology	Instructional Services	1,377,769
30030	Accounting	Instructional Services	271,768
30033	Business Management	Instructional Services	795,166
30037	Medical Technology	Instructional Services	211,263
30055	Computer Science	Instructional Services	186,661
30063	Kinesiology (PE)	Instructional Services	1,061,321
30064	EAC/Special Ed General (C	Instructional Services	413,996
30070	Engineering General	Instructional Services	243,283
30076	Diesel Technology	Instructional Services	240,395
30077	Automotive Technology	Instructional Services	916,967
30080	Drafting Technology	Instructional Services	207,415
30082	Welding & Cutting	Instructional Services	337,708
30083	Civil & Construction Mgmt	Instructional Services	159,964
30086	Industrial Mfg Technology	Instructional Services	133,660
30087	VC Vet Tech Program	Instructional Services	17,469
30091	Art	Instructional Services	790,496
30092	Ceramics	Instructional Services	215,155
30094	Music	Instructional Services	592,367

Ventura College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

30096 Technical Theater	Instructional Services	484,819
30097 Dramatic Arts/Theatre Art	Instructional Services	116,001
30098 Dance	Instructional Services	183,526
30099 Photography	Instructional Services	176,955
30110 Foreign Language General	Instructional Services	481,786
30114 Spanish	Instructional Services	57,054
30120 Nursing	Instructional Services	2,383,539
30125 Emergency Medical Service	Instructional Services	718,739
30135 Child Development (Instru	Instructional Services	665,272
30160 English	Instructional Services	2,485,204
30161 ESLENGM	Instructional Services	255,690
30162 Communication Studies	Instructional Services	690,180
30163 Philosophy	Instructional Services	370,362
30170 Math	Instructional Services	2,673,372
30180 Physical Science General	Instructional Services	137,464
30182 Physics	Instructional Services	601,946
30183 Chemistry	Instructional Services	1,500,409
30186 Water Science	Instructional Services	191,253
30190 Psychology	Instructional Services	532,075
30206 Criminal Justice	Instructional Services	355,164
30207 Basic Sheriff Academy	Instructional Services	28,020
30211 Anthropology	Instructional Services	327,040
30212 Economics	Instructional Services	156,066
30213 History	Instructional Services	551,960
30214 Geography	Instructional Services	213,368
30215 Political Science	Instructional Services	208,601
30216 Sociology	Instructional Services	600,296
30218 American Ethnic Studies	Instructional Services	395,909
30225 Athletics	Instructional Services	2,050,618
30240 Health Ed	Instructional Services	203,960
32075 Loadbank Accrual	Instructional Services	30,000
32016 Part Time Faculty Budget Pool	Instructional Services	16,146,668
30300 MESA	Student Support Services	155,253
31001 Admissions and Records (A	Student Support Services	1,529,700
31007 Career Center	Student Support Services	3,200
31008 Counseling	Student Support Services	2,985,911
31009 Financial Aid	Student Support Services	909,745
31011 International Stu/Stu Affairs	Student Support Services	138,142
31012 Learning Resources	Student Support Services	250,499
31013 Library	Student Support Services	1,273,966
31018 EOPS General Fund Match	Student Support Services	170,677
31019 Transfer Center	Student Support Services	3,570

Ventura College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

31020 Tutoring	Student Support Services	649,681
31024 College Outreach	Student Support Services	383,656
31025 Testing Center	Student Support Services	132,548
31029 Title IX Services	Student Support Services	23,595
32070 Student Business Office	Student Support Services	361,918
32081 Student Connect	Student Support Services	330,907
30228 Dean East Campus	Institutional Support Services	205,217
31015 East Campus	Institutional Support Services	372,912
31022 Articulation	Institutional Support Services	89,952
31023 Distance Education	Institutional Support Services	722,265
31199 Utilities	Institutional Support Services	177,500
32005 Information Technology Op	Institutional Support Services	1,567,631
32015 President Office	Institutional Support Services	782,318
32016 VP Academic Affairs/Studn	Institutional Support Services	1,069,960
32017 College Wide Services	Institutional Support Services	258,368
32018 Dean, Institutional Equit	Institutional Support Services	1,042,228
32030 Dean of LEAP	Institutional Support Services	197,498
32031 Dean Career Education II	Institutional Support Services	448,301
32032 Student Activities and Se	Institutional Support Services	172,411
32033 Dean Liberal Arts/Lrng Re	Institutional Support Services	499,744
32034 Dean Physical Ed Office	Institutional Support Services	509,010
32035 Dean Soc Sci/Humanities O	Institutional Support Services	584,468
32036 Dean of Student Services	Institutional Support Services	177,014
32037 Dean Career Education I	Institutional Support Services	440,035
32038 Dean Math/Science Office	Institutional Support Services	517,718
32039 Dean of Student Life	Institutional Support Services	30,358
32040 VP Student Affairs	Institutional Support Services	875,157
32051 Business Services	Institutional Support Services	588,775
32057 Professional Development	Institutional Support Services	40,086
32060 Public Information Office	Institutional Support Services	643,558
32062 Staff Media Resource Cent	Institutional Support Services	14,715
32064 President Assigned Releas	Institutional Support Services	291,820
32065 Academic Senate/A.S. Rele	Institutional Support Services	315,614
32066 Vice President's Office	Institutional Support Services	880,672
32017 Retiree Health Benefits	Institutional Support Services	2,508,308
32068 Maintenance & Operations	Institutional Support Services	5,988,693
32076 Copy Center	Institutional Support Services	350,000
32080 Accreditation	Institutional Support Services	50,000
32082 College Logistics	Institutional Support Services	260,000
32083 Classified Senate	Institutional Support Services	3,000
32132 Safety Programs	Institutional Support Services	16,500
35025 Campus Event Accessibility Services	Institutional Support Services	11,945

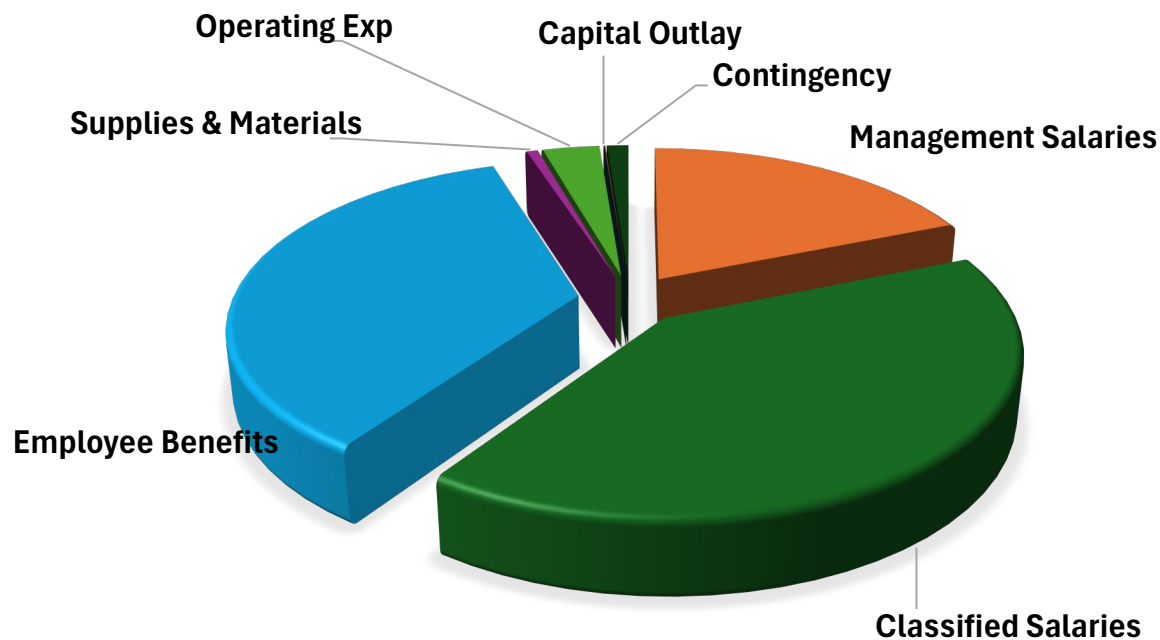
Ventura College
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget

35032 VC Emergency Activities	Institutional Support Services	5,731
32017 Collegewide Contingency	Collegewide Contingency	2,259,372

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

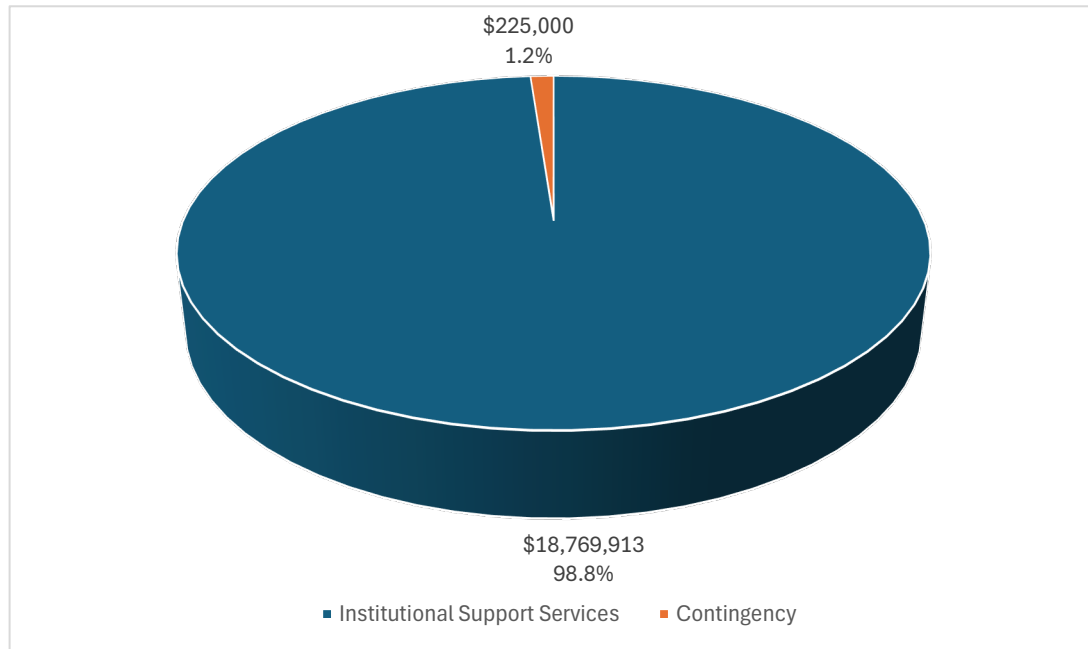
DISTRICT ADMINISTRATIVE CENTER

	2025-26 ADOPTION BUDGET *	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	3,339,664	3,269,304	3,574,609	18.8%
2000 CLASSIFIED SALARIES	6,917,403	6,510,081	7,754,570	40.8%
3000 EMPLOYEE BENEFITS	6,034,894	5,687,310	6,729,267	35.4%
SALARY & BENEFIT SUBTOTAL	16,291,960	15,466,695	18,058,447	95.1%
4000 SUPPLIES & MATERIALS	197,250	79,313	117,250	0.6%
5000 OPERATING EXP	610,315	499,543	597,715	3.1%
6000 CAPITAL OUTLAY	5,500	-	5,500	0.0%
7000 TRANSFERS	(9,000)	1,220,138	(9,000)	0.0%
7999 CONTINGENCY	515,047	-	225,000	1.2%
DIRECT EXPENDITURE SUBTOTAL	1,319,112	1,798,994	936,465	4.9%
TOTAL BUDGETED EXPENDITURES	17,611,072	17,265,689	18,994,912	100.0%



* Incorporates budget carryover.

District Administrative Center
Fund 111 (by ORG code)
FY 2026-27 Adoption Budget



Institutional Support Services	\$18,769,913	98.8%
Contingency	\$225,000	1.2%
Total	\$18,994,912	100.0%

Org #	Description	Category	Adoption
71197	Postage	Institutional Support Services	15,500
71199	Utilities	Institutional Support Services	27,000
72001	Chancellor's Office	Institutional Support Services	1,259,997
72005	Information Technology Ops	Institutional Support Services	4,064,103
72006	Business & Admin Svcs	Institutional Support Services	5,450,361
72006	Retiree Health Benefits	Institutional Support Services	734,262
72008	Human Resources Operations	Institutional Support Services	2,826,930
72011	HR Personnel Comm	Institutional Support Services	1,197,784
72012	Institutional Effectiveness	Institutional Support Services	1,137,755
72039	Outreach & Marketing	Institutional Support Services	528,246
72067	District Office Building	Institutional Support Services	207,802
72074	Program Review Implementation	Institutional Support Services	1,320,173
72001	Contingency	Contingency	25,000
72006	Contingency	Contingency	200,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	132,328	99,340	412,880	2.9%
2000 BOARD & COMMISSIONERS, OTHER	160,975	161,268	200,513	1.4%
3000 EMPLOYEE BENEFITS	247,224	246,609	440,433	3.1%
SALARY & BENEFIT SUBTOTAL	540,527	507,217	1,053,826	7.4%
4000 SUPPLIES & MATERIALS	54,473	87,419	54,473	0.4%
5000 OPERATING EXP	8,057,258	7,772,949	9,149,046 ^[1]	64.5%
6000 CAPITAL OUTLAY	70,000	-	70,000	0.5%
7000 TRANSFERS	3,572,043	3,501,456	3,762,955 ^[2]	26.5%
7999 CONTINGENCY	92,500	-	100,000	0.7%
DIRECT EXPENDITURE SUBTOTAL	11,846,274	11,361,824	13,136,474	92.6%
TOTAL BUDGETED EXPENDITURES	12,386,802	11,869,041	14,190,300	100.0%

[1] Operating Exp includes:

Insurance Premiums	2,410,000
Districtwide Software Systems	1,959,880
Legal	1,500,000
Districtwide IT Infrastructure	650,000
Bank, Credit Card Charges	328,120
Board Election	225,000
Bad Debt Exp-Uncollected Enroll Fee	175,000
Health Insurance Broker	168,000
Board of Trustees Operations	166,350
D/W Marketing Campaign	162,000
Districtwide Memberships	160,000
Parking Online Admin	138,000
Management Consulting	125,000
Recruitment-Advertising (HR)	100,000
Unemployment Insurance	100,000
Online Transcript Admin	100,000
Collective Bargaining Costs	100,000
Facilities Planning	52,000
Compliance	50,600
1098T Reg Fee Rptg (Fed require)	49,700
District-wide Staff Development	48,655
Workers Comp State Fee	40,000
Employment related services	33,500
Personnel Commissioners	30,800
Collection Fees (COTOP)	30,000
Employee Perception Survey	27,000
Durley Dr. Property Maintenance	11,000
Board Room Broadcasting	6,000
Classified Staff Development	1,900
Total	\$ 9,149,046

[2] Transfers in/out includes:

Campus Police Services	\$ 2,900,000
College Work Study Match	\$ 321,955
New Info Tech & Equip	\$ 300,000
Scheduled Maintenance	\$ 150,000
Classified Leadership Inst.	\$ 36,000
Academic Senate	\$ 30,000
Self-Insurance	\$ 25,000
Total	\$ 3,762,955

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2025-26 ADOPTION BUDGET	2025-26 ACTUAL BUDGET	2026-27 ADOPTION BUDGET
80099	SEIU Release Time	157,416	160,818	169,079
82011	Personnel Commissioners	92,809	79,799	98,036
82100	Board Election	-	-	225,000
82101	Board of Trustees Operations	341,174	257,850	382,448
82103	Legal	1,300,000	1,386,690	1,500,000
82104	Districtwide Memberships	150,000	162,505	160,000
82106	Police Services	2,700,000	2,700,000	2,900,000
82111	Audits	185,800	146,355	200,541
82112	Bank, Credit Card Charges	283,400	315,304	328,120
82114	College Work Study Match	338,295	284,127	329,206
82116	Unemployment Insurance	100,000	49,972	100,000
82119	Management Consulting	152,000	-	125,000
82122	1098T Reg Fee Rptg (Fed require)	40,100	49,465	49,700
82125	Classified Tuition Reimbursement	800	736	700
82127	H&W Employee Contribution Balancing	15,000	19,942	18,000
82128	Workers Comp State Fee	17,500	35,413	40,000
82129	Online Transcript Admin	100,000	71,338	100,000
82131	Insurance Premiums	1,953,000	1,982,950	2,410,000
82133	Self Insurance Coverage	25,000	25,000	25,000
82134	Health Insurance Broker	168,000	168,000	168,000
82137	Parking Online Admin	138,000	123,937	138,000
82138	Classified Staff Development	5,900	6,557	5,900
82141	Durley Dr. Property Maintenance	11,700	6,016	11,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	52,000	58,789	52,000
82149	Exec Management Search Costs	50,000	52,267	50,000
82150	Benefits System	-	1,000	-
82154	Academic Diversity Facilitators	60,000	73,145	60,000
82155	Employment related services	34,000	42,592	34,000
82156	Recruitment-Advertising (HR)	100,000	67,927	100,000
82159	District-wide Staff Development	90,000	54,190	96,246
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	100,000	44,408	100,000
82166	Board Room Broadcasting	6,000	5,175	6,000
82170	Collection Fees (COTOP)	30,000	24,162	30,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	Districtwide Software Systems	1,984,008	2,064,591	2,459,726
82180	Bad Debt Exp-Uncollected Enroll Fee	175,000	66,615	175,000
82181	Contingency	92,500	-	100,000
82188	Info Technology Equipment	50,000	40,000	50,000
82197	Employee Perception Survey	-	-	27,000
82199	Classified Leadership Institute	36,000	36,000	36,000
82201	Districtwide IT Infrastructure	640,900	594,941	700,000
82203	Compliance	30,500	49,799	50,600
87313	D/W Marketing Campaign	150,000	148,810	150,000
	TOTAL EXPENDITURES	12,386,802	11,869,041	14,190,300

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET
GAS	300,000	214,040	300,000
WATER/SEWER	1,025,000	1,038,619	1,075,000
ELECTRICITY	4,300,000	3,922,699	3,750,000
TELEPHONE/TECH	75,000	67,963	75,000
DIRECT EXPENDITURE SUBTOTAL	5,700,000	5,243,321	5,200,000
TOTAL EXPENDITURES	5,700,000	5,243,321	5,200,000

INFRASTRUCTURE

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL EXPENDITURES	2026-27 ADOPTION BUDGET
7000 TRANSFERS	-	11,801,577	-
DIRECT EXPENDITURE SUBTOTAL	-	11,801,577	-
TOTAL EXPENDITURES	-	11,801,577	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
GENERAL FUND - UNRESTRICTED

FUND BALANCES

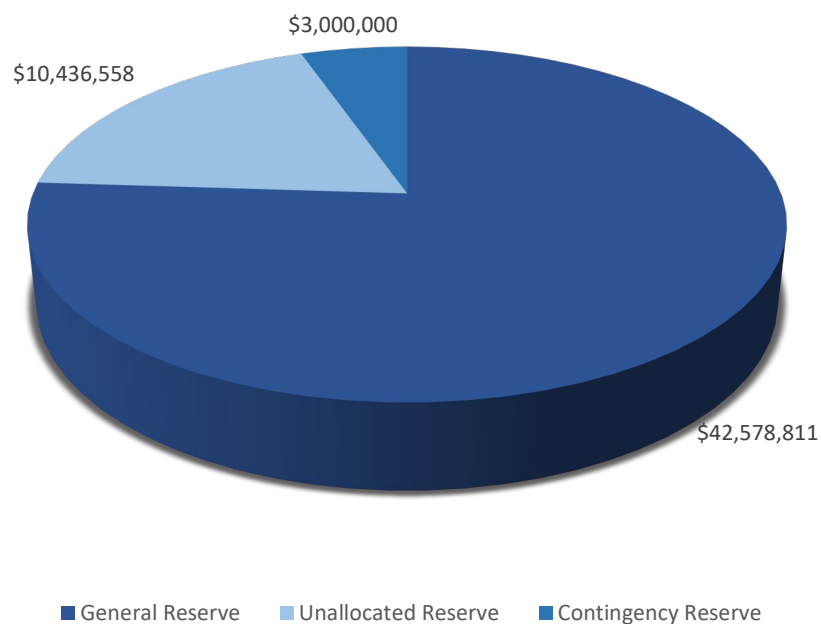
	6/30/2025 ACTUALS	6/30/2026 ACTUALS	6/30/2027 BUDGETED
Board Designated [a]			
General Reserve [b]	39,765,056	39,453,086	42,578,811
Budget Carryover	4,340,207	4,369,679	-
Contingency Reserve [c]	3,000,000	3,000,000	3,000,000
Unallocated	2,472,166	13,562,283	10,436,558
Total Fund 111 Total Reserves	49,577,429	60,385,048	56,015,369
Other Designated Fund Balances:			
Fund 113 - Infrastructure Model	31,626,113	32,896,457	31,869,719
Fund 114 - Designated Programs	14,342,075	12,878,734	10,213,682
Grand Total - General Fund Unrestricted	95,545,617	106,160,239	98,098,770

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

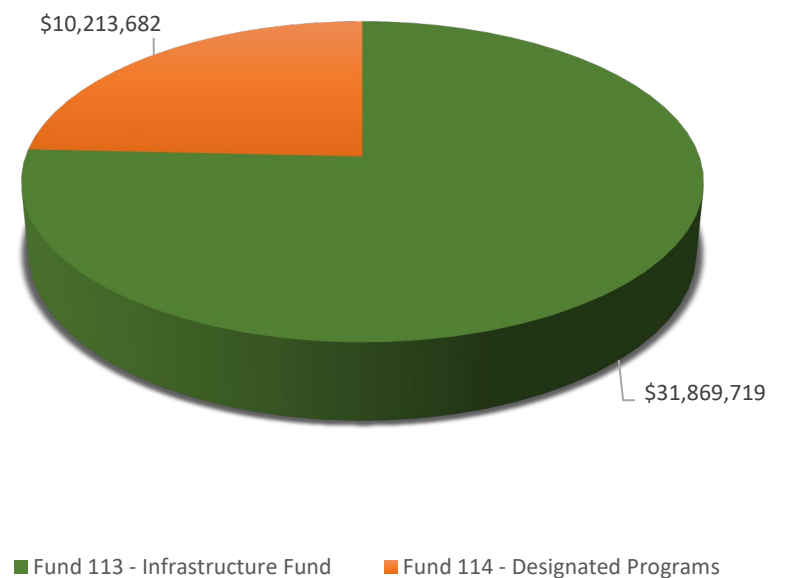
[b] BP 6305 designates a General Reserve representing two months of total unrestricted general fund expenditures.

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

Unrestricted General Fund Reserves



Other Designated Fund Balances



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION 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.

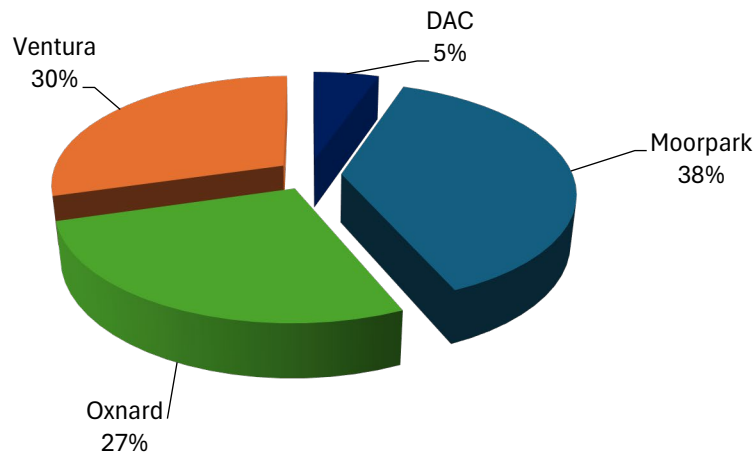
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTON BUDGET
8000 REVENUES ^[a]	6,500,000	11,801,577	10,249,000
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	1,140,407	981,756	1,224,089
5000 OTHER OPERATING EXP	1,366,593	512,428	1,243,502
6000 CAPITAL OUTLAY	3,166,205	1,335,709	3,788,148
7000 OTHER OUTGO	7,090,000	7,369,313	5,020,000
TOTAL EXPENDITURES	12,763,205	10,199,206	11,275,739
Net Change Fund Balance			(1,026,739)
Beginning Fund Balance			32,896,457
Ending Fund Balance			31,869,719

Expenditure Budget by Site



^[a] Per the Infrastructure Funding Model, budgeted revenue includes state mandated block grants, interest income, and local portion of enrollment fees. Revenue is not available for expenditures until the year after it is earned. See Fund 113 By Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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	2,626,819	-	400,000	2,226,819
15221	MC	Library Materials & Databases	838,037	-	250,000	588,037
15222	MC	Inst & Non Inst Equip	591,145	-	250,000	341,145
15223	MC	Tech Hardware & Software	4,782,151	-	1,800,000	2,982,151
15224	MC	Other	4,066,216	-	1,600,000	2,466,216
		SUBTOTAL MOORPARK	12,904,368	-	4,300,000	8,604,368
25220	OC	Sch Maint & Capital Furniture	329,547	-	168,551	160,996
25221	OC	Library Materials & Databases	339,431	-	91,938	247,493
25222	OC	Inst & Non Inst Equip	1,156,195	-	686,000	470,195
25223	OC	Tech Hardware & Software	4,227,983	-	1,437,095	2,790,888
25224	OC	Other	3,653,316	-	658,001	2,995,315
		SUBTOTAL OXNARD	9,706,472	-	3,041,584	6,664,888
35220	VC	Sch Maint & Capital Furniture	996,459	-	690,000	306,459
35221	VC	Library Materials & Databases	625,797	-	160,000	465,797
35222	VC	Inst & Non Inst Equip	923,343	-	50,000	873,343
35223	VC	Tech Hardware & Software	3,829,061	-	1,575,000	2,254,061
35224	VC	Other	3,301,803	-	850,000	2,451,803
		SUBTOTAL VENTURA	9,676,463	-	3,325,000	6,351,463
75224	DAC	Other	609,154	-	609,154	-
		SUBTOTAL DAC	609,154	-	609,154	-
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			32,896,457	10,249,000	11,275,739	31,869,719

[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
2026-2027 ADOPTION BUDGET

**GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED**

Fund 114 – Unrestricted General Fund (Designated)

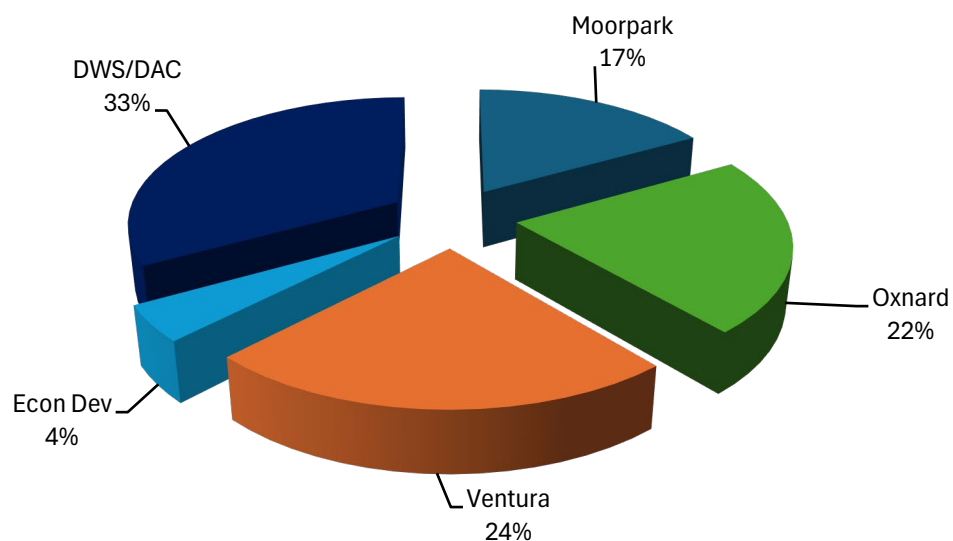
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center. It also includes funds for other college-initiated activities intended to extend beyond a single fiscal year. While most organization codes in Fund 114 are for self-sustaining programs, some are used to record Board-approved “use of reserves.” This sub-fund is reported to the State as a part of the General Fund–Unrestricted. 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
2026-2027 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		2025-26 ADOPTION BUDGET	2025-26 ACTUALS	2026-27 ADOPTION BUDGET
8000	REVENUES	<u>2,289,025</u>	<u>2,631,465</u>	<u>2,497,668</u>
1000	ACADEMIC SALARIES	313,960	40,176	6,000
2000	CLASSIFIED & OTHER SALARIES	1,113,293	1,294,029	1,259,865
3000	EMPLOYEE BENEFITS	<u>727,602</u>	<u>749,628</u>	<u>749,906</u>
	SALARY & BENEFIT SUBTOTAL	2,154,855	2,083,833	2,015,771
4000	SUPPLIES & MATERIALS	424,960	286,686	362,156
5000	OTHER OPERATING EXP	1,738,765	1,333,693	1,598,824
6000	CAPITAL OUTLAY	272,575	25,355	148,550
7000	OTHER OUTGO	<u>1,029,419</u>	<u>382,863</u>	<u>1,037,419</u>
	TOTAL EXPENDITURES	<u>5,620,574</u>	<u>4,112,431</u>	<u>5,162,720</u>
	Net Change Fund Balance			(2,665,052)
	Beginning Fund Balance			12,878,734
	Ending Fund Balance			10,213,682

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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	2,607	-	200	2,407
10162	MC	Speech, Debate	639	-	450	189
12601	MC	Basic Needs Center	58,629	-	5,100	53,529
12910	MC	MC Fuego	13,698	-	13,698	-
12911	MC	Photovoltaic & Renewable Energy	4,939	-	4,939	-
14225	MC	MC Performing Arts Center	1,442	-	1,442	-
15002	MC	Civic Center	215,990	122,000	106,963	231,027
15004	MC	Indirect Cost Recovery	1,239,014	30,500	125,501	1,144,013
15024	MC	Proctoring/Testing Fees	7,623	-	3,250	4,373
15026	MC	Bookstore Lease	1,381,368	100,000	119,237	1,362,132
15032	MC	MC Emergency Activities	50,066	-	32,937	17,129
1512x	MC	Community Services	9,100	-	8,985	115
15200	MC	International Students	421,360	275,000	310,031	386,329
15202	MC	Baccalaureate Degree Program	65,707	200,000	134,124	131,582
SUBTOTAL MOORPARK PROGRAMS			3,472,180	727,500	866,856	3,332,824
22073		Foundation Support	9,529	-	-	9,529
22147		Job/Career Ctr Modular	645,448	-	10,000	635,448
24461		Auto Body	2,863	-	2,863	-
24510		Clinic Fees (Dental Hygiene)	330,504	45,000	40,387	335,117
24560		Dental Hygiene Endow/Donations	2,000	-	500	1,500
24565		EMT Skills Testing	13,465	-	2,000	11,465
24567		State Fire Training	20,761	15,000	23,150	12,611
25002		Civic Center	315,882	133,600	301,266	148,216
25004		Restricted Funds Carryover	650,724	-	638,740	11,985
25010		Leases	530,130	64,600	-	594,730
25023		College Improvement Fund (114)	38,694	10,000	9,000	39,694
25024		Proctoring/Testing Fees	7,909	-	-	7,909
25026		Bookstore Lease	116,810	30,000	-	146,810
25031		Contingency	145,595	-	13,000	132,595
25032		OC Emergency Activities	59,076	-	27,500	31,576
25200		International Students	34,879	55,000	54,686	35,193
25201		CC Foundation Smog Ref & Tech	15,805	12,000	12,000	15,805
25202		Baccalaureate Degree Program	50,904	50,000	-	100,904
SUBTOTAL OXNARD PROGRAMS			2,990,979	415,200	1,135,091	2,271,087

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
32060		Public Information Office	27,239	-	27,239	-
35002		Civic Center	699,301	311,000	441,049	569,252
35004		Restricted Funds Carryover	1,842,327	61,371	164,705	1,738,993
35009		El Camino High School Lease	58,198	25,760	25,000	58,958
35010		Leases	153,851	62,687	-	216,538
35024		Proctoring/Testing Fees	27,379	10,000	10,778	26,601
35026		Bookstore Lease	229,679	80,000	264,600	45,079
35032		VC Emergency Activities	29,783	-	25,000	4,783
35200		International Students	471,062	175,000	231,614	414,449
35202		Baccalaureate Degree Program	38,556	84,000	30,000	92,556
SUBTOTAL VENTURA PROGRAMS			3,577,376	809,818	1,219,986	3,167,209
53001	EWD	District Economic Development Office	231,858	-	231,858	-
SUBTOTAL ECON DEV PROGRAMS			231,858	-	231,858	-
72067	DAC	District Office Building	296,682	217,650	364,186	150,145
75004	DAC	Indirect Cost Recovery	1,079,210	300,000	433,651	945,559
SUBTOTAL DAC PROGRAMS			1,375,892	517,650	797,837	1,095,705
82108		District Office Lease	29,697	-	-	29,697
82119		Strategic Planning	39,837	-	39,837	-
82123		Touchtone Registration (STAR)	32,594	-	32,594	-
82130		Emergency Preparedness	138,656	-	138,656	-
82139		District Wide Printing Services	288,941	20,000	20,000	288,941
82147		Local Capital Outlay Bond Consult.	103,060	-	103,060	-
82166		Board Room Broadcasting	38,220	-	10,000	28,220
82186		Energy Conservation Funds	78,713	7,500	86,213	-
85032		DW Emergency Activities	459,177	-	459,177	-
87313		D/W Marketing Campaign	21,555	-	21,555	-
SUBTOTAL DISTRICTWIDE PROGRAMS			1,230,449	27,500	911,091	346,858
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			12,878,734	2,497,668	5,162,720	10,213,682

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION 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 2026-27 Adoption 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:

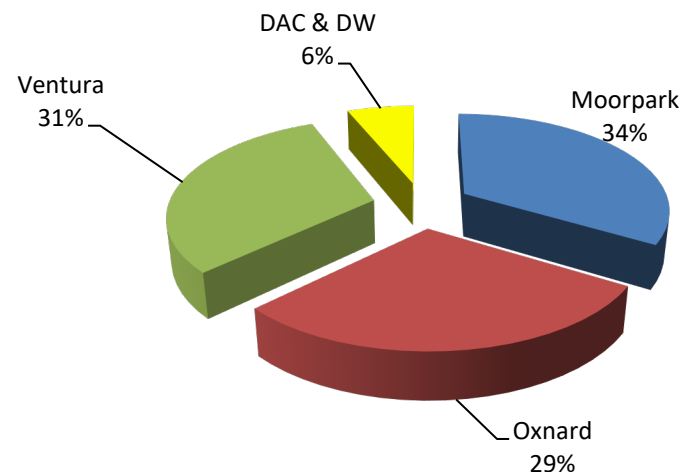
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL ACTIVITY	2026-27 ADOPTION BUDGET
8000 REVENUES	<u>109,827,469</u>	<u>76,957,534</u>	<u>94,996,007</u>
1000 ACADEMIC SALARIES	15,881,089	10,609,890	13,558,719
2000 CLASSIFIED & OTHER SALARIES	28,311,875	20,803,127	23,039,665
3000 EMPLOYEE BENEFITS	<u>15,973,882</u>	<u>12,325,110</u>	<u>14,044,738</u>
SALARY & BENEFIT SUBTOTAL	60,166,846	43,738,127	50,643,122
4000 SUPPLIES & MATERIALS	10,535,361	5,966,967	7,363,270
5000 OTHER OPERATING EXP	14,640,411	5,211,530	14,013,172
6000 CAPITAL OUTLAY	4,809,473	3,163,865	2,657,854
7000 OTHER OUTGO	<u>21,017,891</u>	<u>18,889,207</u>	<u>20,989,546</u>
TOTAL EXPENDITURES	<u>111,169,981</u>	<u>76,969,696</u>	<u>95,666,964</u>
Net Change Fund Balance			(670,957)
Beginning Fund Balance			6,693,845
Ending Fund Balance			6,022,888

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	16,037,712	13,975,429	16,221,010	961,275	47,195,426
125	OTHER STATE GRANTS	13,269,706	10,403,150	11,053,031	4,785,020	39,510,907
126	FEDERAL GRANTS	485,459	2,234,896	528,149	-	3,248,504
128x	RESTRICTED LOTTERY & IELM	1,916,905	1,060,388	1,251,025	-	4,228,318
129	OTHER RESTRICTED FUNDS	403,203	368,321	521,081	191,203	1,483,808
TOTAL GENERAL FUND RESTRICTED		32,112,985	28,042,185	29,574,297	5,937,497	95,666,964

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION 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)	66,916	-	472,075	-	538,990
x6841	CARE 2026-27	161,095	408,250	172,229	-	741,574
various	DSPS Prior Year(s)	698,176	727,422	1,206,298	-	2,631,896
x6842	DSPS 2026-27	1,686,687	1,430,513	1,427,227	-	4,544,427
x6833	EOPS Prior Year(s)	363,272	107,746	355,974	-	826,992
x6843	EOPS 2026-27	1,155,794	1,696,520	1,478,254	-	4,330,568
x6038	TANF 2026-27	36,359	47,469	43,809	-	127,637
x641x	Student Financial Aid Admin Prior Year(s)	16,620	29,772	-	-	46,392
x6413	Student Financial Aid Admin 2026-27	520,014	367,663	535,155	-	1,422,832
x6521	Student Equity & Achievement Prior Year(s)	2,219,632	861,726	375,574	-	3,456,932
x6522	Student Equity & Achievement 2026-27	3,911,078	2,773,839	3,823,083	-	10,508,000
x7010	Perkins Title I Part C 2026-27	539,970	293,023	426,018	-	1,259,011
x734x	CalWORKS Prior Year(s)	102,026	118,117	335,806	-	555,950
x7347	CalWORKS 2026-27	221,194	319,634	287,205	-	828,033
x7510	Strong Workforce Local Prior Year(s)	865,926	774,649	1,055,916	-	2,696,491
x7511	Strong Workforce Local 2026-27	1,154,720	743,879	1,024,587	-	2,923,186
x7610	Strong Workforce Regional Prior Year(s)	606,259	505,295	512,513	295,554	1,919,621
x812x	Veteran Resource Center Prior Year(s)	55,779	75,207	18,586	-	149,572
x8125	Veteran Resource Center 2026-27	71,913	69,118	99,861	-	240,892
x843x	Dreamer Resource Prior Year(s)	212,217	166,396	10,787	-	389,400
x8436	Dreamer Resource 2026-27	98,388	74,824	89,909	-	263,121
x844x	Basic Needs Center Prior Year(s)	19,045	825,327	85,084	-	929,456
x8445	Basic Needs Center 2026-27	347,689	290,219	340,381	-	978,289
x845x	Mental Health Services Support Prior Year(s)	30,196	276,807	273,150	-	580,153
x8455	Mental Health Services Support 2026-27	269,161	205,313	251,133	-	725,607
x859x	NextUp Prior Year(s)	235,795	427,230	1,464,585	-	2,127,610
x8594	NextUp 2026-27	313,674	311,655	-	-	625,329
x8720	Financial Aid Technology Prior Year(s)	20,845	18,191	21,233	-	60,268
x8721	Financial Aid Technology 2026-27	37,272	29,625	34,579	-	101,476
8614x	Equal Employment Opportunity Prior Year(s)	-	-	-	152,718	152,718
86145	Equal Employment Opportunity 2026-27	-	-	-	131,944	131,944
8605x	Technology and Data Security Prior Year(s)	-	-	-	206,059	206,059
86053	Technology and Data Security 2026-27	-	-	-	175,000	175,000
TOTAL STATE CATEGORICAL FUNDS		16,037,712	13,975,429	16,221,010	961,275	47,195,426

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION 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*	-	5,147	10,001	7,508	22,656
x6077	CA College Promise*	2,027,546	94,151	5,245	-	2,126,942
x6078	CA College Promise 2026-27	2,255,842	200,840	632,900	-	3,089,582
x6124	Dreamers Resource Center Emergency Funds*	129,903	96,292	85,772	-	311,967
x6326	Student Success Completion Grant*	2,596	2,783	2,596	-	7,975
x6327	Student Success Completion Grant 2026-27	4,321,062	3,626,979	3,625,133	-	11,573,174
x6400	Seamless Transfer of Ethnic Studies*	-	34,598	-	-	34,598
x6410	Cal LAW*	-	35,665	8,055	-	43,720
x6920	The Port of Hueneme SPEED Project*	-	275,000	178,250	-	453,250
x7058	Foster & Kinship Care Education*	-	-	170	-	170
x7059	Foster & Kinship Care Education 2026-27	-	75,600	103,908	-	179,508
various	MESA*	467,752	804,863	922,492	-	2,195,107
x72xx	MESA 2026-27	280,000	280,000	280,000	-	840,000
x7568	Nursing Enrollment & Retention Grant*	18,019	-	-	-	18,019
x7569	Nursing Enrollment & Retention Grant 2026-27	163,962	-	197,213	-	361,175
x7821	Common Course Numbering*	913,043	890,862	884,219	-	2,688,124
x7902	COVID-19 Recovery Block Grant*	412,389	292,833	1,140,327	1,548,114	3,393,663
x8136	Retention & Enrollment Outreach*	15,223	-	91,278	-	106,501
x8411	Culturally Responsive Pedagogy and Pratices (CRPP)*	8,863	-	3,053	-	11,916
x846x	Basic Needs Services Support (All Phases)*	142,783	114,872	63,029	-	320,685
x847x	LGBTQ+*	232,880	138,751	236,345	-	607,976
x848x	Reg Collaboration and Coord Grant*	130,915	52,177	56,101	-	239,194
x8484	Reg Collaboration and Coord Employer Engagement 2026-27	101,904	65,596	89,090	-	256,590
x8580	College and Career Access Pathways*	25,075	1,017	2,387	-	28,479
x8610	Regional Equity Recovery Partnership*	8,983	29,681	-	-	38,664
x8620	Student Support Block Grant*	534,322	382,279	498,887	-	1,415,488
x8630	Credit for Prior Learning*	50,000	50,000	50,000	-	150,000
x878x	Zero-Textbook Cost Program (All Phases)*	212,472	180,882	438,573	-	831,927
x8790	Equitable Placement, Support & Completion*	-	319,289	118,904	-	438,193
x8820	Student Transfer Achievement Reform (STAR)*	276,720	-	280,030	-	556,751
x6240	Program Pathway Mapper*	59,466	-	56,381	-	115,847
16330	AI Fellows*	152,034	-	-	-	152,034
16401	Communities of Practice (COP)*	6,046	-	-	-	6,046
17715	A2MEND*	5,764	-	-	-	5,764
x7726	Institutional Effectiveness Partnership Initiative*	41,013	-	157,369	-	198,382
x842x	K-16 Regional Collaborative (All Cycles)*	139,219	-	51,146	-	190,365
27461	Child Development Center Expansion Grant 2026-27	-	533,119	-	-	533,119
28187	Rising Scholars Network*	-	98,294	-	-	98,294
28188	Rising Scholars Network 2026-27	-	113,294	-	-	113,294
2690x	Homeless and Housing Insecurity Pgm (HHIP)*	-	1,169,624	-	-	1,169,624
2690x	Homeless and Housing Insecurity Pgm (HHIP) 2026-27	-	438,663	-	-	438,663
36710	Veterans Demonstration Project*	-	-	105,621	-	105,621
37830	Health Care Access Information (HCAI)*	-	-	103,992	-	103,992
x8560	Rebuilding Nursing Infrastructure (RNI) 2026-27	133,909	-	574,562	-	708,471
53105	Clean Ports Program 2026-27	-	-	-	150,000	150,000
76050	RCC Perkins 1B 2026-27 - Fiscal Agent	-	-	-	224,973	224,973
76051	RCC EWD Employer Engagement 2026-27 - Fiscal Agent	-	-	-	1,039,858	1,039,858
76061	RCC SWP K12 PC/K14 TAP 2026-27 Fiscal Agent	-	-	-	1,080,000	1,080,000
76070	RCC SWP K14 TAP/PC One Time Round 1 Year 5 - Fiscal Agent	-	-	-	96,250	96,250
76071	RCC SWP K14 TAP/PC One Time Round 1 Year 6 - Fiscal Agent	-	-	-	96,250	96,250
76201	RCC SWP Regional Round 11 2026-27 - Fiscal Agent	-	-	-	332,277	332,277
86002	Information Technology & Data Security*	-	-	-	209,790	209,790
TOTAL OTHER STATE GRANTS		13,269,706	10,403,150	11,053,031	4,785,020	39,510,907

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7059	Foster and Kinship Care Education 2026-27	-	37,326	48,546	-	85,872
x8810	Workforce Innovation & Opportunity Act (WIOA)*	66,015	65,467	66,667	-	198,149
17744	Project Impacto Year 5*	419,444	-	-	-	419,444
27163	Guided Pathways Year 3*	-	1,614	-	-	1,614
27165	Guided Pathways Year 5*	-	655,189	-	-	655,189
27433	Project Puentes Year 3*	-	167,004	-	-	167,004
27621	Faculty Professional Development Project*	-	193,730	-	-	193,730
27625	National Institute of Food and Agriculture (NIFA)*	-	110,775	-	-	110,775
27631	Trio Student Support Year 1*	-	139,736	-	-	139,736
27632	Trio Student Support Year 2	-	272,364	-	-	272,364
28155	Proyecto Exito Year 5*	-	84,721	-	-	84,721
28174	Upward Bound Year 4*	-	197,466	-	-	197,466
28175	Upward Bound Year 5	-	309,504	-	-	309,504
37462	Project PORT Year 2*	-	-	412,936	-	412,936
TOTAL FEDERAL GRANTS		485,459	2,234,896	528,149	-	3,248,504

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,328,405	386,149	1,251,025	-	2,965,579
VAR	Restricted Lottery 2026-27	-	-	-	-	-
TOTAL RESTRICTED LOTTERY		1,328,405	386,149	1,251,025	-	2,965,579

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	588,500	674,239	-	-	1,262,739
TOTAL IELM		588,500	674,239	-	-	1,262,739

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	20,090	4,445	11,419	-	35,953
x6006	Work Study	376,426	363,876	411,006	-	1,151,308
16711	LatinX - Moorpark College Foundation*	4,958	-	-	-	4,958
18675	Enhancing Teaching Excellence - Moorpark College Foundation*	1,730	-	-	-	1,730
36720	AHEAD - Ventura College Foundation*	-	-	25,912	-	25,912
36726	Nursing Skills Lab - Ventura College Foundation	-	-	72,744	-	72,744
81009	Financial Aid Administrative Allowance	-	-	-	191,203	191,203
TOTAL OTHER RESTRICTED FUNDS		403,203	368,321	521,081	191,203	1,483,808

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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 FY27 Adoption 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 Adoption Budget includes \$995,000 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
2026-2027 ADOPTION BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2025-26 ACTUALS	2026-27 ADOPTION BUDGET	2025-26 ACTUALS	2026-27 ADOPTION BUDGET	2025-26 ACTUALS	2026-27 ADOPTION BUDGET
BEGINNING FUND BALANCE	653,674	673,696	153,831	157,477	807,505	831,173
REVENUES						
Parking Fees - Permits	313,854	340,000			417,500	410,000
Parking Fees - Permits CCPG	171,616	190,000	103,646	70,000	171,616	190,000
Parking Fees - Daily/Coin	161,724	175,000			161,724	175,000
Parking and Traffic Fines	106,334	100,000			106,334	100,000
Other Local Revenues/Fees	198,341	190,000			198,341	190,000
TOTAL REVENUES	951,869	995,000	103,646	70,000	1,055,515	1,065,000
EXPENDITURES						
Classified & Other Salaries	2,208,923	2,359,044	-	-	2,208,923	2,359,044
Employee Benefits	935,312	1,148,206	-	-	935,312	1,148,206
Supplies and Materials	107,444	136,200	-	-	107,444	136,200
Operating Expenditures	351,030	363,050	-	-	351,030	363,050
TOTAL EXPENDITURES	3,602,708	4,006,500	-	-	3,602,708	4,006,500
OPERATING INCOME (LOSS)	(2,650,839)	(3,011,500)	103,646	70,000	(2,547,193)	(2,941,500)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	(129,139)	(110,000)	-	-	(129,139)	(110,000)
Transfers in / (out) [a]	2,700,000	2,900,000	-	-	2,700,000	2,900,000
Transfers in / (out) [b]	100,000	100,000	(100,000)	(100,000)	-	-
TOTAL NON OPERATING REV / (EXP)	2,670,861	2,890,000	(100,000)	(100,000)	2,570,861	2,790,000
NET CHANGE IN FUND BALANCE	20,022	(121,500)	3,646	(30,000)	23,668	(151,500)
ENDING FUND BALANCE	673,696	552,195	157,477	127,477	831,173	679,672

[a] Transfer from Districtwide Services.

[b] Transfer from Parking Lots to Campus Police to cover the purchase of new vehicles.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION 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 \$28 and \$23 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
2026-2027 ADOPTION BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK			OXNARD			VENTURA			TOTAL	
	2025-26 ACTUAL	2026-27 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	
BEGINNING FUND BALANCE	2,829,351	3,014,053	1,223,725	1,336,466	342,828	411,673	4,395,905	4,762,192			
REVENUES											
State Mandated Costs-Block Grant	126,221	126,000	61,003	61,003	114,372	105,000	301,596	292,003			
Other State Revenues	25,016	13,000	-	-	14,402	-	39,418	13,000			
Student Health Fees	865,213	895,000	419,131	503,900	678,281	700,000	1,962,625	2,098,900			
Other Student Charges	39,367	40,000	20,062	17,500	38,613	30,000	98,042	87,500			
Other Income	2,835	3,500	4,325	900	7,046	8,000	14,205	12,400			
TOTAL REVENUES	1,058,651	1,077,500	504,520	583,303	852,714	843,000	2,415,885	2,503,803			
EXPENDITURES											
Academic Salaries	142,914	160,164	108,341	152,379	148,931	164,279	400,186	476,822			
Classified & Other Salaries	318,112	344,278	88,791	108,743	250,006	289,105	656,908	742,126			
Employee Benefits	285,606	308,613	113,063	149,088	285,418	267,627	684,088	725,328			
Supplies & Materials	28,431	48,750	28,087	47,650	10,554	26,500	67,072	122,900			
Operating Expenses	98,886	125,100	46,973	58,608	88,961	118,200	234,819	301,908			
TOTAL EXPENDITURES	873,949	986,905	385,255	516,468	783,869	865,711	2,043,074	2,369,084			
OPERATING INCOME (LOSS)	184,702	90,595	119,265	66,835	68,844	(22,711)	372,812	134,719			
NON OPERATING REVENUES (EXPENSES)											
Capital Outlay	-	-	5,866	5,000	-	-	5,866	5,000			
Transfers In	-	-	659	-	-	-	659	-			
TOTAL NON OPERATING REV / (EXP)	-	-	6,525	5,000	-	-	6,525	5,000			
NET CHANGE IN BALANCE	184,702	90,595	112,740	61,835	68,844	(22,711)	366,286	129,719			
ENDING FUND BALANCE	3,014,053	3,104,648	1,336,466	1,398,301	411,673	388,961	4,762,192	4,891,910			

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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
2026-2027 ADOPTION BUDGET
SPECIAL REVENUE FUND
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
INSTRUCTIONAL LAB OUTLET
FUND 322

	OXNARD	
	2025-26 ACTUAL	2026-27 ADOPTION BUDGET
BEGINNING BALANCE	615,970	620,492
REVENUES		
Food Sales	78,680	90,000
Catering Sales	6,368	2,500
TOTAL REVENUES	85,047	92,500
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	7,711	26,413
Supplies and Materials	62,593	81,400
Operating Expenditures	10,223	17,600
TOTAL EXPENDITURES	80,526	125,413
OPERATING INCOME (LOSS)	4,521	(32,913)
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	-	-
TOTAL NON OPERATING REV / (EXP)	-	-
NET CHANGE IN FUND BALANCE	4,521	(32,913)
ENDING FUND BALANCE	620,492	587,579

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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
2026-2027 ADOPTION BUDGET
CHILD DEVELOPMENT CENTER
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET
BEGINNING FUND BALANCE	880,117	883,813	116,799	119,333	234,376	144,096	1,231,292	1,147,242
REVENUES								
Child Care Tax Bailout Apportionment								
Child Care Fees	43,932	44,000	43,932	40,000	43,932	34,000	131,795	118,000
Child Care Fees-paid by others	439,285	440,000	30,164	150,000	425,718	427,000	895,166	1,017,000
Other Revenue	(730)		49,793	200,000			49,063	200,000
			2,535				2,535	-
TOTAL REVENUES	482,486	484,000	126,423	390,000	469,649	461,000	1,078,559	1,335,000
EXPENDITURES								
Classified & Other Salaries	296,086	324,317	380,886	536,065	436,962	443,927	1,113,934	1,304,309
Employee Benefits	169,025	185,496	197,275	321,809	199,150	214,378	565,449	721,684
Supplies & Materials	3,369	10,000	5,139	5,200	6,033	8,400	14,542	23,600
Operating Expenses	10,310	11,376	2,970	3,600	2,785	5,750	16,065	20,726
TOTAL EXPENDITURES	478,790	531,189	586,271	866,674	644,930	672,456	1,709,991	2,070,319
OPERATING INCOME (LOSS)	3,696	(47,189)	(459,847)	(476,674)	(175,280)	(211,456)	(631,432)	(735,319)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay								
Transfers In / (Out)	-	-	462,382	413,182	85,000	115,000	-	-
TOTAL NON OPERATING REV/ (EXP)	-	-	462,382	413,182	85,000	115,000	547,382	528,182
NET CHANGE IN BALANCE	3,696	(47,189)	2,535	(63,492)	(90,280)	(96,456)	(84,050)	(207,136)
ENDING FUND BALANCE	883,813	836,624	119,333	55,841	144,096	47,640	1,147,242	940,105

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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 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.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
SPECIAL REVENUE FUND
ANIMAL CARE & TRAINING (ANCT)
INSTRUCTIONAL LAB OUTLET
FUND 391

	MOORPARK	
	2025-26 ACTUAL	2026-27 ADOPTION BUDGET
BEGINNING BALANCE	<u>344,413</u>	<u>419,812</u>
REVENUES		
Fund Raising	401,293	402,000
Private Gifts/Contributions	3,555	4,000
Ticket & Event Sales	350,131	351,000
Other Local Income	42,505	-
TOTAL REVENUES	<u>797,484</u>	<u>757,000</u>
EXPENDITURES		
Classified Salaries	231,576	242,865
Employee Benefits	147,135	156,547
Supplies and Materials	60,046	61,500
Operating Expenditures	135,606	139,700
TOTAL EXPENDITURES	<u>574,363</u>	<u>600,612</u>
OPERATING INCOME (LOSS)	<u>223,122</u>	<u>156,388</u>
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	<u>(147,722)</u>	<u>(152,475)</u>
TOTAL NON OPERATING REV / (EXP)	<u>(147,722)</u>	<u>(152,475)</u>
NET CHANGE IN FUND BALANCE	<u>75,399</u>	<u>3,913</u>
ENDING FUND BALANCE	<u>419,812</u>	<u>423,725</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2026-2027 ADOPTION 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:

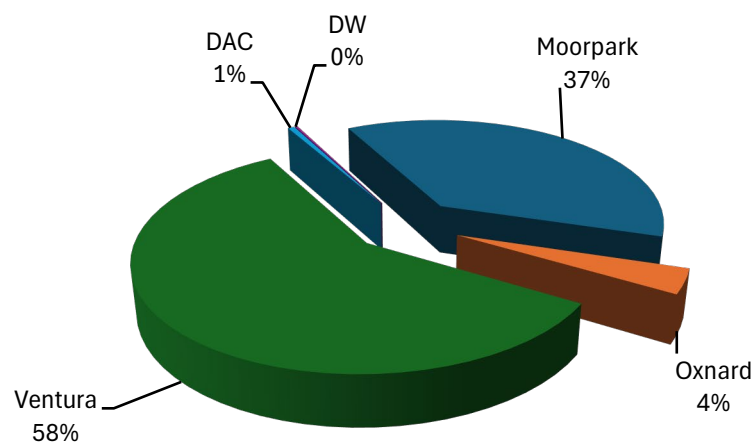
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2025-26 ADOPTION BUDGET	2025-26 ACTUAL ACTIVITY	2026-27 ADOPTION BUDGET
8000 REVENUES	<u>82,373,162</u>	<u>33,628,780</u>	<u>76,268,378</u>
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	11,671	-
3000 EMPLOYEE BENEFITS	<u>-</u>	<u>898</u>	<u>-</u>
SALARY & BENEFIT SUBTOTAL	-	12,568	-
4000 SUPPLIES & MATERIALS	4,061,727	1,282,935	4,115,195
5000 OTHER OPERATING EXP	5,383,644	1,697,189	2,942,838
6000 CAPITAL OUTLAY	136,311,698	17,939,878	75,477,101
7000 OTHER OUTGO	<u>520,563</u>	<u>7,204,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>146,277,632</u>	<u>28,136,571</u>	<u>82,535,134</u>
Net Change Fund Balance			(6,266,756)
Beginning Fund Balance			<u>125,873,006</u>
Ending Fund Balance			119,606,250

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND - BUDGETED EXPENDITURES

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
411	State Bond	8,138,514	-	-	-	-	8,138,514
412	State Scheduled Maintenance	2,340,467	882,340	4,923,255	-	-	8,146,062
4160x	State Housing Planning/Construction	-	26,402	32,399,596	-	-	32,425,998
415	Redevelopment Agency Funds	-	-	225,619	-	-	225,619
417	Non Res Stdnt Cptl Outlay Surcharge	-	-	-	-	-	-
419	Locally Funded Projects	18,236,283	680,154	8,574,957	222,358	50,000	27,763,751
44x/451	New Information Technology/ Tech Refresh & Equipment Replacement	2,029,000	1,456,639	2,000,000	227,500	122,051	5,835,191
TOTAL CAPITAL PROJECTS		30,744,263	3,045,536	48,123,426	449,858	172,051	82,535,134

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTIONBUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	MC Admin Bldg Renovation	6,318,260	2,258,254	8,138,514	438,000
MC	Resurface Running Track	-	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	-	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	-	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	-	30,581	30,581	-
MC	ADMIN BLDG SECONDARY EFF PH 1 16/17	-	278,516	-	278,516
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	-	547,336	547,336	-
MC	21/22 Repl Carpet PhySci & Life Sci	-	75,425	75,425	-
MC	21/22 CW Auto Sliding Door Repl	-	304,949	304,949	-
MC	21/22 Paint Ext Bldg 2,19,6,11,40	-	361,338	361,338	-
MC	21/22 PA Speaker Replacement	-	387,215	41,775	345,440
MC	21/22 Campus Ctr Plumb Sys Repair	-	465,212	465,212	-
MC	22/23 Repl water piping in Bldg 1	-	327,408	327,408	-
MC	22/23 Repl HVAC Sys in Bldg 1	-	50,100	50,100	-
MC	22/23 Decking Srvc 2ndFlr LM Bldg19	-	350,000	-	350,000
MC	22/23 Repl Display Walls in Tech Bl	-	21,836	21,836	-
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	-
	MOORPARK COLLEGE SUBTOTAL	6,318,260	6,472,677	10,478,981	2,311,956

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTIONBUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	SM 13/14 R/R RESTROOMS CW	-	11,653	11,653	-
OC	S/M 13/14 SIDEWALK R/R CW	-	3,355	3,355	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	-	200	200	-
OC	13/14 REPLACE FLOORING CW LS10	-	221	221	-
OC	Refurb Stud Restrmm #24 CSC SM 15/16	-	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	-	35,001	35,001	-
OC	INSTALL A/C CLSRM LS11-LS15 SM1617	-	212,400	-	212,400
OC	REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	OC REPLACE FIRE ALARM BLDG 6	-	332	332	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	-	-	-
OC	OC SM15/16 LS CORRIDOR PAINTING	-	-	-	-
OC	OC SM 21/22 Repr/Repl Fire Alarm NH	-	33,969	33,969	-
OC	OC SM21-22 Repr/Repl Fire Alrm OcEd	-	200,000	-	200,000
OC	OC SM21-22 Repr/Repl Fire Alarm LS	-	200,000	-	200,000
OC	OC SM21-22 Repr/Repl Fire Alarm LA	-	200,000	-	200,000
OC	OC SM21-22 Repl Fire Alrm Dialer CW	-	8,309	8,309	-
OC	OC SM21-22 Elec Trnfrmr Repl PhysEd	-	33,200	33,200	-
OC	OC SM21-22 Elec Trnfrmr Repl OccEd	-	48,000	48,000	-
OC	OC SM21-22 Elec Trnfrmr Repl LtrSci	-	68,000	68,000	-
OC	OC SM21-22 Elec Tranformr Repl Opps	-	25,000	25,000	-
OC	OC SM21-22 Elec Trnfrmr Repl LibArt	-	48,000	48,000	-
OC	OC SM21-22 Elec Trnfrmr Repl AutoTc	-	52,000	52,000	-
OC	OC SM21-22 Elec Trnfrmr Repl NoHall	-	13,550	13,550	-
OC	OC SM21-22 CW Turf Replacement	-	100,000	-	100,000
OC	OC SM21-22 CW Convert to Drip Irrgt	-	626	626	-
OC	OC SM21-22 Window Replacmt LA Bldg	-	245,000	245,000	-
OC	OC SM21-22 Repaint Curb/Striping CW	-	7,162	7,162	-
OC	OC SM21-22 Extr Paint LibArts Bldgs	-	162,947	-	162,947
OC	22/23 CW repl turf w/ low water use	-	201,938	201,938	-
OC	OC 23/24 CW Misc Signs Installation	-	9,083	9,083	-
OC	OC Student Housing Planning Grant	-	26,402	26,402	-
	OXNARD COLLEGE SUBTOTAL	-	1,984,089	908,742	1,075,347

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTIONBUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	VC Student Housing Construction	-	58,697,364	32,399,596	26,297,768
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	6,000	6,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	96,178	96,178	-
VC	SM 21-22 VC LRC Glass roof replacem	-	920,757	920,757	-
VC	SM 21-22 VC CW Roofing	-	135,739	135,739	-
VC	SM 21-22 VC CW Bldg exterior maintn	-	169,868	169,868	-
VC	SM 21-22 VC CW Window replacement	-	17,094	17,094	-
VC	SM 21-22 VC CW Exterior Painting	-	127,789	127,789	-
VC	SM 21-22 VC CW Bathroom refresh	-	309,603	309,603	-
VC	SM 21-22 VC Repl Emg Life Safety Sy	-	1,458,005	1,458,005	-
VC	22/23 AEC Bldg 6&7 Repair Roof/Drai	-	1,067,692	1,067,692	-
VC	22/23 CW Eng Eff EV Charging Statns	-	614,529	614,529	-
	VENTURA COLLEGE SUBTOTAL	-	63,620,618	37,322,850	26,297,768

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 415 REDEVELOPMENT AGENCY PROGRAMS &
FUND 417 NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

REDEVELOPMENT AGENCY FUNDS - FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Moorpark RDA	2,560,636	-	-	2,560,636
MC	Former City of Simi Valley RDA	1,818,840	-	-	1,818,840
MC	Former City of Thousand Oaks	50,686	-	-	50,686
OC	Former Camarillo Corridor RDA	660,293	-	-	660,293
OC	Former Port Hueneme RDA	65,275	-	-	65,275
OC	Former Channel Islands RDA	203,482	-	-	203,482
OC	Former Oxnard RDA	1,517,930	-	-	1,517,930
VC	Former San Buenaventura RDA	169,004	-	-	169,004
VC	Former Piru Earthquake Recovery RDA	139,071	-	-	139,071
VC	Former Santa Paula RDA	283,419	-	146,573	136,846
VC	Former Fillmore RDA	419,834	-	79,047	340,788
VC	Former Ojai RDA	137,287	-	-	137,287
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		8,025,757	-	225,619	7,800,138

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE - FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	442,442	60,000	-	502,442
OC	Capital Outlay Surcharge	135,718	15,000	-	150,718
VC	Capital Outlay Surcharge	151,408	50,000	-	201,408
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		729,568	125,000	-	854,568

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	MC Admin Bldg Renovation	550,676	-	550,676	-
MC	Moorpark College Wayfinding	73,278	-	73,278	-
MC	Special Rep & Site Improvmnts Phs 2	(329)	10,500	10,171	-
MC	MC ZOO TIGER HABITAT	286,817	-	286,817	-
MC	MC Campus Center Renovation	12,903,547	-	1,093,000	11,810,547
MC	Zoo Lath House Repairs	2,440,409	-	2,440,409	-
MC	Sand Volleyball Courts	47,771	-	47,771	-
MC	MC Amphitheater	4,321,509	-	517,744	3,803,764
MC	MC EV Charging Stations	716,682	-	716,682	-
MC	MC Art Gallery Modifications	230,580	-	230,580	-
MC	MC Quad Improvements	358,094	-	358,094	-
MC	MC Student Housing Planning Grant	101,221	-	97,155	4,066
MC	MC CC Outbuilding Reloc & Replac	4,344,680	-	4,344,680	-
MC	MC Parking Maintenance	2,803,576	-	2,803,576	-
MC	High School at MC - Food Prep Area	8,004	-	8,004	-
MC	MC FMO Fuel Dispenser Replacement	700	-	700	-
MC	MC Student Svcs Rain Gutter Replmnt	23,575	-	23,575	-
MC	CW HVAC Controls EMS/BMS System	515	-	515	-
MC	MC Fire Alarm System Upgrade	672,260	-	22,260	650,000
MC	MC Utililty Vault Repairs	17,006	-	17,006	-
MC	MC Next Up Foster Youth Imprv	34,853	-	34,853	-
MC	MC ADA Parking Upgrades	69,786	-	69,786	-
MC	MC PAC Network & Audio Upgrade	92,071	-	92,071	-
MC	MC Maker Space Ventilation	19,143	-	19,143	-
MC	MC Fountain Hall Signage Project	22,991	-	22,991	-
MC	MC LM Air Handler	1,361,642	220,532	1,361,642	220,532
MC	MC Police Station HVAC	53,320	-	53,320	-
MC	MC Admin Reconst Swing Space FH	49,866	-	49,866	-
MC	MC Admin Reconst Swing Space FLR	33,329	-	33,329	-
MC	MC Student Services HVAC Replacemnt	12,772	-	12,772	-
MC	MC Repl Roof-Admin_Phy Sci_LMC Bldg	1,650,000	-	500,000	1,150,000
MC	MC Repl Roofing-Humanities Bldg	450,000	-	450,000	-
MC	MC Maker Space Refresh	1,200	-	1,200	-
MC	MC Storm Drain & Pipe Investigation	4,677	-	4,677	-
MC	MC Replace Exterior Doors SS Bldg	31,545	-	31,545	-
MC	MC Gymnasium Water Intrusion Mitign	30,000	-	30,000	-
MC	MC AC Restroom Partition Improvmnts	28,284	-	28,284	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	MC Fencing & Handrail Repairs	431	-	431	-
MC	MC Emergency Sewer Line Repair	20,460	-	20,460	-
MC	MC Zoo Storm Drain Improvements	28,230	-	28,230	-
MC	MC Student Svcs Exterior Door Repla	498,510	-	98,510	400,000
MC	MC Music Bldg Boiler Replacement	2,450	-	2,450	-
MC	MC MA Equipment Rm Security Enclosr	319	-	319	-
MC	MC Academic Center Boiler	47,500	-	47,500	-
MC	MC TB210 CNSE & Acct. Comp. CLSSRM	184,163	50,000	50,000	184,163
MC	MC Storm and Sanitary Sewer Maint.	150,888	-	150,888	-
MC	MC TB Bldg Upstairs Men's Restroom	15,300	-	15,300	-
MC	MC Fountain Hall Outreach Improv.	90,000	-	90,000	-
MC	MC ANCT Washer/Dryer Drainage Inst.	3,780	-	3,780	-
MC	MC ANCT Refrigerator/Freezer Comp.	70,000	-	70,000	-
MC	MC Grounds Services Landscaping Lot	265,000	-	132,500	132,500
MC	MC Football Stadium Scoreboard	650,000	-	325,000	325,000
MC	MC Gymnasium Scoreboard	200,000	-	100,000	100,000
MC	MC Softball Field Scoreboard	100,000	-	50,000	50,000
MC	MC Soccer Pitch Scoreboard	100,000	-	50,000	50,000
MC	MC Baseball Field Scoreboard	100,000	-	50,000	50,000
MC	MC PS Bldg Clarifier Replacement	40,000	-	40,000	-
MC	MC Campus Police Vehicle	-	95,000	-	95,000
MC	Unallocated General Scheduled Maint	8,299,552	523,968	-	8,823,520
MC	22/23 Bldg 2 2ndFloorDeck Srfc Repl	265,941	-	-	265,941
MC	22/23 R&R Elevator in Bldg LM	394,000	-	-	394,000
MC	22/23 Repl Lab Bench Tops LM Bldg19	219,000	-	219,000	-
MC	22/23 Repl Gates/Fencing Athletica	1,086,365	-	103,742	982,624
MC	22/23 Refurb LM227 Lecture Rm	550,000	-	150,000	400,000
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
MC	19xxx	4,114,973	-	-	4,114,973
SUBTOTAL MOORPARK PROJECTS		51,342,912	900,000	18,236,283	34,006,630

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	McNish Art Gallery Refresh	10,422	(10,422)	-	-
OC	Main Campus Furniture Replacement	146,639	(146,639)	-	-
OC	OC Equipment Replacement	247,471	(247,471)	-	-
OC	OC EV Charging Stations	363,894	-	363,894	-
OC	OC LA-7 Remodel	3,810	(3,810)	-	-
OC	OC Mezzanine Remodel Project	478,338	(478,338)	-	-
OC	OC Gym Refurbishment	201,695	(201,695)	-	-
OC	OC Art & Design Bathroom Refurbish	266,110	(266,110)	-	-
OC	OC MDF/IDF Refrb Network Infrastrct	250,000	100,000	-	350,000
OC	OC Financial Aid Office Remodel	144,527	(144,527)	-	-
OC	OC Proctoring Center	9,873	(9,873)	-	-
OC	OC Liberal Arts Roof	218,406	1,531,208	218,406	1,531,208
OC	OC CW Roof Repairs	500,000	(500,000)	-	-
OC	OC CW LED Lighting	97,854	467,805	97,854	467,805
OC	OC Grounds Landscaping Project	-	150,000	-	150,000
OC	OC CW Landscaping Renovation Proj	-	500,000	-	500,000
OC	OC IT Data Backbone Project	-	150,000	-	150,000
OC	OC Campus Police Vehicle	-	95,000	-	95,000
OC	Unidentified Project Fund	2,080,411	(195,000)	-	1,885,411
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
OC	29xxx	8,933,201	-	-	8,933,201
SUBTOTAL OXNARD PROJECTS		13,952,652	790,127	680,154	14,062,625

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
VC	Unallocated General Scheduled Maint	4,254,076	(2,419,443)		1,834,633
VC	SM 21-22 VC AEC Bleacher Replacemen	252,813		252,813	-
VC	STEM Harbor & Classroom Bldg	310,764		310,764	-
VC	Outdoor Kinesiology Center	51,889	(51,889)	-	0
VC	CDC Fencing	13,167	51,889	65,056	-
VC	VC Transformer Upgrade/Replacement	1,711,400		461,400	1,250,000
VC	VC Sustainable Landscaping	496,864		496,864	-
VC	VC Campus Sustainability Projects	731,631		403,111	328,520
VC	VC Annex Building Upgrades	250,000		250,000	-
VC	VC Business Office Relocation	27,464		27,464	-
VC	VC Fin Aid Office Lobby	3,603	(3,603)	-	0
VC	VC ECT Path of Travel	6,288	(6,288)		-
VC	VC CW Roof Repairs & Replacements	-	1,500,000	750,000	750,000
VC	VC CW Boiler Replacements	-	500,000	500,000	-
VC	VC CW Smart Meter Conversion	-	500,000		500,000
VC	VC Focal Point Fountain	2,405		2,405	-
VC	VC East Campus Classrooms	1,183,571		1,183,571	-
VC	VC WAM Shade Structure	595,275	284,725	880,000	-
VC	VC Field & Track Replacement	2,000,000		1,500,000	500,000
VC	VC ECT Fencing	80,000	-	80,000	-
VC	VC Portable Classroom Upgrade	573,500		573,500	-
VC	VC AEC Court Refurbishment	100,000		100,000	-
VC	VC Campus Police Vehicle		95,000		95,000
VC	Classroom Improvements	186,663		186,663	-
VC	Maintenance Shop Remodel	305,391	(305,391)	-	-
VC	Pirates Plaza	475,367		475,367	-
VC	VC DOORS PROJECT	125,979		75,979	50,000
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
VC	39xxx	9,796,191	-	-	9,796,191
	SUBTOTAL VENTURA PROJECTS	23,534,301	145,000	8,574,957	15,104,344

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
DAC	DAC HVAC UV-C	2,393	-	2,393	-
DAC	DAC Projectors Replacement	200	-	200	-
DAC	DAC Electronic Door Lock Upgrade	268	-	268	-
DAC	DAC Furniture - Marketing	322	-	322	-
DAC	DAC Generator Control Panel	442	-	442	-
DAC	DAC 1st Floor Renovation	218,732	-	218,732	-
DAC	Unallocated General Scheduled Maint	659,593	-	-	659,593
	SUBTOTAL DAC PROJECTS	881,951	-	222,358	659,593
DW	FSTA Cam Site Maintenance/Landscape	431,476	1	50,000	381,477
	SUBTOTAL DISTRICT-WIDE PROJECTS	431,476	1	50,000	381,477
	TOTAL CAPITAL OUTLAY PROJECTS	90,143,292	1,835,128	27,763,751	64,214,669

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 ADOPTION 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	Tech Refresh & Eq Repl-Unrestricted	7,692,874	1,450,000	2,029,000	7,113,874
OC	PE Refresh	25,317		25,317	-
OC	Math and Science Refresh	44,418		44,418	-
OC	Safety Refresh	57,162		57,162	-
OC	Occupational Education Refresh	88,369		88,369	-
OC	Office Furniture Refresh	130,145		130,145	-
OC	Liberal Studies Refresh	41,557		41,557	-
OC	Tech Refresh & Eq Repl-Unrestricted	1,023,657		1,023,657	-
OC	M&O Refresh	46,015		46,015	-
VC	Tech Refresh & Eq Repl-Unrestricted	1,729,775	300,000	950,000	1,079,775
VC	Equipment Replacement	1,627,566	405,000	1,050,000	982,566
DAC	DAC Tech Refresh & Eq Repl -Unrest.	4,250,500		227,500	4,023,000
DW	New Info Technology Systems	348,285	203,007	-	551,292
DW	Info Technology Equipment	20,149	80,149	60,000	40,297
DW	CLOUD PROJECT	38,143	(38,143)	-	-
DW	19-20 SIG PROJECTS	34,428		34,428	-
DW	Cumulus- Project Mgmt	38,853	(38,853)	-	-
DW	Cumulus- Canvas/AD Adapter	8,425	(8,425)	-	-
DW	Cumulus- Banner Support/Training	11,624		11,624	-
DW	NEOED Single Sign-On	(2,352)	2,353		0
DW	CW Pathify Chatbot	-	37,000		37,000
DW	Respondus LockDown Browser	925	(925)		-
DW	Operational Advantage for Education	16,000		16,000	-
	TOTAL	17,271,833	2,391,162	5,835,191	13,827,804

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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
2026-2027 ADOPTION BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET	2025-26 ACTUAL	2026-27 ADOPTION BUDGET
BEGINNING FUND BALANCE	538,451	554,663	638,753	660,743	201,091	227,329	1,378,295	1,442,735
REVENUE								
Vending Commission	21,426	21,000	19,414	19,388	26,238	18,000	67,077	58,388
Other local income	-	-	2,576	-	-	-	2,576	-
TOTAL REVENUE	21,426	21,000	21,990	19,388	26,238	18,000	69,654	58,388
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	5,213	9,322	-	-	-	-	5,213	9,322
Supplies & Materials	-	1,000	-	1,700	-	-	-	2,700
Operating Expenses	-	-	-	-	-	5,000	-	5,000
TOTAL OPERATING EXPENDITURES	5,213	10,322	-	1,700	-	5,000	5,213	17,022
OPERATING INCOME (LOSS) – FOODSERVICE	16,213	10,678	21,990	17,688	26,238	13,000	64,440	41,366
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo - Student Aid	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	16,213	10,678	21,990	17,688	26,238	13,000	64,440	41,366
ENDING FUND BALANCE	554,663	565,341	660,743	678,431	227,329	240,329	1,442,735	1,484,101

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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
2026-27 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2025-26 Adoption Budget</u>	<u>2025-26 Actuals</u>	<u>2026-27 Adoption Budget</u>
BEGINNING BALANCE	1,050,912	1,050,912	1,022,214
REVENUES			
TRANSFERS FROM OTHER FUNDS	25,000	25,000	25,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,075,912	1,075,912	1,047,214
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	53,698	110,000
SETTLEMENTS	65,000	-	65,000
ENDING BALANCE	935,912	1,022,214	872,214

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2025-26 Adoption Budget</u>	<u>2025-26 Actuals</u>	<u>2026-27 Adoption Budget</u>
BEGINNING BALANCE	1,567,149	1,567,149	1,567,149
REVENUES	-	-	-
EXPENDITURES	18,500	-	18,500
ENDING BALANCE	1,548,649	1,567,149	1,548,649

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-27 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2025-26 Adoption Budget</u>	<u>2025-26 Actuals</u>	<u>2026-27 Adoption Budget</u>
BEGINNING LIABILITY	900,421	900,421	836,445
INSTRUCTIONAL EXPENSE/BANKING	164,000	158,605	169,000
USAGE	(125,000)	(222,581)	(155,000)
ENDING LIABILITY	939,421	836,445	850,445

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2025-26 Adoption Budget</u>	<u>2025-26 Actuals</u>	<u>2026-27 Adoption Budget</u>
BEGINNING BALANCE	1,710,515	1,710,515	1,022,683
TRANSFER IN (from all funds)	8,000,000	8,000,000	8,000,000
OTHER INCOME	2,854,105	3,885,395	5,495,000
EXPENDITURES (actual premiums)			
premiums	11,052,255	12,149,412	13,022,683
misc	495,000	423,815	495,000
TRANSFER OUT (to irrevocable trust)	-	-	-
ENDING BALANCE	1,017,365	1,022,683	1,000,000

Total OPEB Liability is \$170,942,993 as of the June 30, 2024 actuarial study measurement date.

Balance of the Irrevocable trust is \$30.1 million as April 30, 2025.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION 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
2026 - 2027 ADOPTION BUDGET
FUND 74XX - FINANCIAL AID

SUB-FUND	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	TOTAL
741x	Pell*	22,000,000	20,000,000	23,000,000	65,000,000
746x	SEOG*	289,470	290,371	321,653	901,494
7484x	Direct Subsidized Loan*	590,000	280,000	480,000	1,350,000
7485x	Direct Unsubsidized Loan*	770,000	340,000	440,000	1,550,000
7486x	Direct Parent Loan*	130,000	30,000	100,000	260,000
7493x	WIOA Direct Student Aid*	22,191	36,942	22,842	81,975
743x	Cal Grant	3,615,000	3,645,000	3,630,000	10,890,000
743x	Cal Grant - Baccalaureate Degree Program	60,000	60,000	20,000	140,000
744x	Middle Class Scholarship	30,000	30,000	30,000	90,000
749x	California Chafee Grant	25,000	110,000	100,000	235,000
74949	Student Support Block Grant	-	-	12,000	12,000
74942	RERP	-	4,387	-	4,387
74945	Rising Scholars	-	15,000	-	15,000
7495x	Student Success Completion Grant	4,323,658	3,629,762	3,627,729	11,581,149
7496x	AB 19 CA College Promise	2,255,842	4,973	-	2,260,815
7496x	Dreamers Resource Center	-	96,292	85,000	181,292
745x	CARE	58,523	92,436	384,055	535,014
742x	EOPS	633,997	361,415	750,000	1,745,413
7497x	NextUp	80,000	213,197	50,000	343,197
74973	Veterans Demonstration Project	-	-	5,195	5,195
74978	Mesa	-	5,000	-	5,000
7499x	Basic Needs Services Support	30,000	12,014	-	42,014
TOTAL FINANCIAL AID		34,913,682	29,256,789	33,058,474	97,228,944

* Federal

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

10-YEAR HISTORICAL EXPENDITURES

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Ventura County Community College District

General Fund - Unrestricted (Fund 111)

10 Year Historical Results

		FY17		FY18		FY19 *		FY20 *	
FTES									
	<i>funded</i>	26,467		26,669		25,815		26,014	
	<i>actual</i>	25,407		26,079		25,833		25,673	
Revenue		152,263,392		160,321,628		173,271,397		172,976,805	
Faculty									
Salary		58,545,064		58,884,313		60,418,938		60,647,589	
Payroll Driven		7,963,318		8,910,346		9,818,883		10,097,625	
Health & Welfare		8,727,936		8,901,078		9,100,879		9,435,541	
Retiree/HRL		7,438,238		8,678,708		8,587,326		9,633,864	
Total Faculty		82,674,556	53.8%	85,374,445	52.2%	87,926,026	51.4%	89,814,618	51.6%
Management									
Salary		7,282,657		7,410,559		7,965,973		7,634,838	
Payroll Driven		1,578,445		1,487,881		1,766,703		1,798,519	
Health & Welfare		822,040		828,727		974,605		796,312	
Retiree/HRL		1,099,696		1,226,131		1,392,090		1,419,922	
Total Management		10,782,838	7.0%	10,953,299	6.7%	12,099,371	7.1%	11,649,592	6.7%
Classified									
Salary		19,005,113		19,824,344		19,718,687		20,381,504	
Payroll Driven		4,316,539		1,860,060		5,300,735		5,810,822	
Health & Welfare		4,931,836		5,257,897		5,786,137		5,309,999	
Retiree/HRL		2,814,542		3,283,963		3,500,245		4,256,891	
Total Classified		31,068,030	19.5%	30,226,265	19.5%	34,305,805	19.5%	35,759,216	20.5%
Sup/Conf/Other									
Salary		5,719,009		5,474,439		5,732,575		5,520,017	
Payroll Driven		928,157		3,913,545		1,105,218		1,114,001	
Health & Welfare		818,649		841,433		918,286		722,000	
Retiree/HRL		544,038		600,870		661,754		737,861	
Total Sup/Conf/Other		8,009,853	5.2%	10,830,287	6.6%	8,417,833	4.9%	8,093,880	4.6%
Total Personnel Exp		132,535,277	86.3%	137,384,295	84.0%	142,749,035	83.5%	145,317,305	83.5%
Supplies & Materials		1,736,749	1.1%	1,647,090	1.0%	1,592,166	0.9%	2,039,130	1.2%
Other Expenditures		12,485,528	8.1%	11,955,893	7.3%	13,477,558	7.9%	13,099,265	7.5%
Capital Outlay		440,103	0.3%	483,347	0.3%	446,383	0.3%	215,711	0.1%
Other Outgo		6,449,823	4.2%	12,092,549	7.4%	12,790,318	7.5%	13,401,492	7.7%
Total Direct Exp		21,112,203	13.7%	26,178,879	16.0%	28,306,425	16.5%	28,755,597	16.5%
Total Expenditures		153,647,480		163,563,175		171,055,460		174,072,903	

* With the implementation of the Student Centered Funding Formula, beginning in FY19, the District's funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit students. In Fiscal Years 2021, 2022, and 2023, the Funded FTES included

FY21 *		FY22 *		FY23 *		FY24		FY25		FY26	
25,611		25,673		25,673		26,566		24,838		25,128	
23,124		20,662		21,670		23,824		22,999		25,846	
178,258,832		189,068,343		214,639,944		231,260,925		236,570,796		255,472,865	
62,865,740		65,278,649		73,131,343		79,425,157		86,594,852		85,315,191	
6,883,031		10,873,043		13,087,916		14,102,600		14,754,545		15,007,366	
7,973,291		8,058,748		8,940,400		9,496,034		10,210,335		11,031,739	
8,873,509		5,027,167		3,839,088		3,745,021		3,767,022		3,751,642	
86,595,571	47.9%	89,237,607	48.3%	98,998,747	45.7%	106,768,811	43.7%	115,326,754	45.8%	115,105,938	
8,648,376		9,165,249		10,633,340		11,436,294		12,190,834		12,318,611	
2,043,053		2,278,935		2,876,141		3,280,587		3,429,575		3,480,411	
978,146		1,066,681		1,227,408		1,279,187		1,338,844		1,466,755	
1,398,397		771,279		895,559		723,620		719,520		712,774	
13,067,972	7.2%	13,282,144	7.2%	15,632,448	7.2%	16,719,688	6.8%	17,678,774	7.0%	17,978,552	
22,206,676		23,214,778		26,758,753		28,358,284		28,766,165		30,893,615	
6,605,045		7,349,359		8,915,929		9,946,421		10,421,871		10,909,539	
5,141,154		5,596,565		6,262,567		6,917,260		7,094,694		7,711,588	
3,808,475		2,117,816		2,497,736		2,676,207		2,643,125		2,682,880	
37,761,350	20.9%	38,278,518	20.7%	44,434,985	20.5%	47,898,173	19.6%	48,925,855	19.4%	52,197,622	
5,397,977		5,793,180		6,854,994		8,055,313		8,403,192		8,557,553	
4,441,029		1,392,456		1,657,290		1,953,194		2,138,983		2,234,889	
814,102		871,259		892,021		933,039		1,033,078		1,165,188	
681,076		377,190		415,605		458,035		478,641		489,874	
11,334,184	6.3%	8,434,085	4.6%	9,819,910	4.5%	11,399,581	4.7%	12,053,894	4.8%	12,447,504	
148,759,077	82.3%	149,232,354	80.7%	168,886,090	78.0%	182,786,253	74.8%	193,985,277	77.1%	197,729,614	
1,935,528		2,033,398		2,458,421		2,483,997		2,711,370		2,598,753	
11,391,349		13,704,563		16,689,251		18,864,401		20,296,585		19,901,660	
428,938		112,757		75,259		645,906		184,818		128,444	
18,287,360		19,732,733		28,424,066		39,680,906		34,456,219		25,827,651	
32,043,175	17.7%	35,583,451	19.3%	47,646,997	22.0%	61,675,211	25.2%	57,648,993	22.9%	48,456,508	
180,802,252		184,815,805		216,533,087		244,461,463		251,634,270		246,186,123	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

HISTORICAL EXPENSES BY ACTIVITY

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Ventura County Community College District

General Fund - Unrestricted and Restricted

10 Year Historical Expenditures by Activity

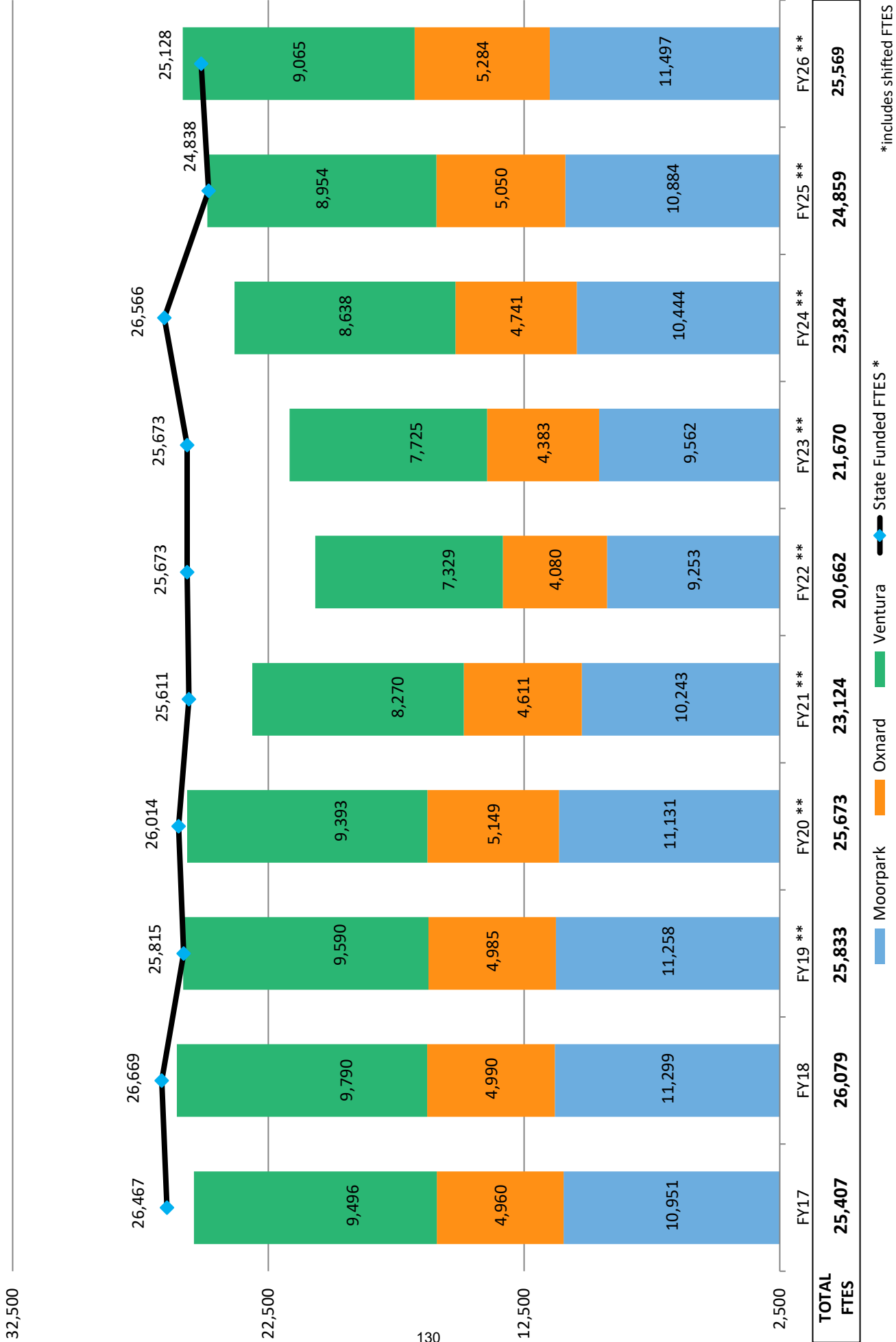
Total District	FY17		FY18		FY19		FY20	
Admissions & Records	2,093,178	1.0%	2,245,859	1.1%	2,205,739	1.0%	2,377,520	1.0%
Ancillary Services	1,552,782	0.7%	1,702,400	0.8%	1,641,980	0.7%	1,718,517	0.7%
Auxillary Services	1,730,508	0.8%	1,889,518	0.9%	1,991,973	0.9%	1,780,443	0.8%
Community Services & Economic Dev	842,231	0.4%	921,069	0.4%	1,356,278	0.6%	1,222,635	0.5%
Food Services	-	0.0%	7,174	0.0%	1,547	0.0%	1,500	0.0%
General Institutional Support Svcs	30,175,789	14.3%	33,520,990	16.0%	30,792,213	14.0%	32,346,156	13.7%
Instructional	86,847,706	41.3%	90,191,084	43.0%	88,648,326	40.3%	94,745,321	40.1%
Instructional Administration	16,437,819	7.8%	17,406,327	8.3%	19,505,475	8.9%	19,666,078	8.3%
Instructional Support Services	3,889,097	1.8%	4,614,820	2.2%	5,521,763	2.5%	5,310,256	2.2%
Long-Term Debt & Other Financing		0.0%	-	0.0%	-	0.0%	-	0.0%
Operation & Maintenance of Plant	15,225,097	7.2%	14,952,458	7.1%	15,346,306	7.0%	16,173,001	6.8%
Physical Property And Related Acqui	277,154	0.1%	364,808	0.2%	99,912	0.0%	555,078	0.2%
Planning, Policymaking & Coordination	3,491,108	1.7%	3,560,119	1.7%	3,894,170	1.8%	4,207,646	1.8%
Student Counseling and Guidance	11,193,954	5.3%	11,400,763	5.4%	10,103,640	4.6%	12,096,441	5.1%
Student Svcs Other	16,844,312	8.0%	17,366,790	8.3%	18,436,877	8.4%	19,268,214	8.2%
Transfer, Student Aid & Other Outgo	19,721,665	9.4%	9,368,103	4.5%	20,314,062	9.2%	24,894,965	10.5%
Contingency	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	210,322,402		209,512,282		219,860,261		236,363,773	

FY21		FY22		FY23		FY24		FY25		FY26	
2,471,284	1.0%	2,502,855	0.9%	2,866,575	0.9%	3,235,305	1.0%	3,373,456	1.0%	3,455,808	1.0%
1,488,567	0.6%	1,991,591	0.7%	1,946,637	0.6%	2,205,733	0.7%	2,752,827	0.8%	3,632,417	1.1%
1,361,193	0.5%	498,456	0.2%	139,903	0.0%	174,430	0.1%	9,063	0.0%	14,070	0.0%
860,215	0.3%	1,002,776	0.4%	1,318,257	0.4%	1,600,909	0.5%	1,399,236	0.4%	2,172,347	0.6%
-	0.0%	-	0.0%	5,947	0.0%	-	0.0%	-	0.0%	8,549	0.0%
41,965,961	16.5%	52,325,997	19.0%	47,142,306	15.4%	48,404,534	14.9%	48,582,088	14.2%	49,738,135	14.7%
92,638,380	36.4%	93,986,506	34.2%	101,493,171	33.2%	111,793,162	34.4%	120,876,892	35.3%	121,344,870	35.9%
20,497,075	8.1%	21,246,909	7.7%	21,903,350	7.2%	22,855,123	7.0%	24,520,898	7.2%	26,511,839	7.8%
5,788,765	2.3%	8,327,901	3.0%	7,636,409	2.5%	7,624,493	2.3%	7,817,977	2.3%	8,164,801	2.4%
-	0.0%	-	0.0%	-	0.0%	1,534,725	0.5%	-	0.0%	-	0.0%
16,703,756	6.6%	18,211,966	6.6%	19,155,062	6.3%	21,337,566	6.6%	21,613,328	6.3%	21,651,196	6.4%
609,989	0.2%	1,395,426	0.5%	362,402	0.1%	629,373	0.2%	1,543,488	0.5%	2,265,673	0.7%
4,564,371	1.8%	4,639,751	1.7%	5,410,088	1.8%	5,423,947	1.7%	6,228,996	1.8%	5,490,007	1.6%
12,566,338	4.9%	12,418,871	4.5%	14,420,155	4.7%	14,529,049	4.5%	14,993,434	4.4%	14,843,628	4.4%
19,955,011	7.8%	21,919,075	8.0%	23,532,889	7.7%	25,465,744	7.8%	29,191,156	8.5%	30,106,413	8.9%
32,791,069	12.9%	34,693,279	12.6%	58,662,380	19.2%	58,012,913	17.9%	60,008,200	17.5%	48,945,105	14.5%
-	0.0%	-		-	0.0%	-	0.0%	-	0.0%		0.0%
254,261,974		275,161,359		305,995,531		324,827,006		342,911,039		338,344,858	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

HISTORICAL FULL-TIME EQUIVALENT STUDENTS (FTES)

Historical District Generated Resident FTES



** - Beginning in FY19, Funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit Students

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

HISTORICAL STUDENT CENTERED FUNDING FORMULA
FUNDING METRICS

Ventura County Community College District
Historical Student Centered Funding Formula Funding Metrics

Supplemental Allocation

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
AB540 Students	1,299	1,390	1,362	1,313	1,419	1,520	1,213
Pell Grant Recipients	9,680	10,075	8,817	8,683	9,291	10,112	11,441
Promise Grant Recipients	21,358	20,531	19,205	17,328	16,974	18,623	19,277

Student Success Allocation

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
All Students							
Associate Degrees for Transfer	1,895	2,111	2,178	2,095	1,891	1,922	2,129
Associate Degrees	1,772	1,651	1,708	1,633	1,885	2,385	2,436
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	724	680	612	621	742	940	1,012
Transfer Level Math and English	1,499	1,858	1,755	1,642	1,738	1,934	2,008
Transfer to a Four Year University	2,186	2,347	2,203	2,450	2,053	1,744	1,891
Nine or More CTE Units	4,002	4,003	3,862	3,584	3,736	4,333	4,686
Regional Living Wage	2,829	3,432	2,956	3,673	3,713	2,223	2,591
Pell Grant Recipients							
Associate Degrees for Transfer	901	1,035	1,111	1,028	970	964	1,131
Associate Degrees	907	900	940	857	1,012	1,298	1,410
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	320	319	262	281	338	447	503
Transfer Level Math and English	516	688	578	590	664	800	905
Transfer to a Four Year University	881	906	856	926	785	717	739
Nine or More CTE Units	1,752	1,867	1,717	1,643	1,785	2,093	2,412
Regional Living Wage	949	1,158	1,023	1,324	1,425	819	956
California Promise Grant Recipients							
Associate Degrees for Transfer	1,287	1,409	1,530	1,439	1,293	1,309	1,508
Associate Degrees	1,317	1,258	1,278	1,198	1,426	1,790	1,884
Baccalaureate Degrees	-	-	-	-	-	-	-
Credit Certificates	471	453	380	407	481	621	686
Transfer Level Math and English	772	1,035	901	893	933	1,154	1,155
Transfer to a Four Year University	1,255	1,315	1,225	1,362	1,167	982	1,038
Nine or More CTE Units	2,682	2,675	2,545	2,461	2,562	2,944	3,286
Regional Living Wage	1,683	2,078	1,753	2,257	2,328	1,342	1,561

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

BUDGET ALLOCATION MODEL
(EXPANDED)

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY27 ADOPTION BUDGET ALLOCATION**

FY27 Adoption Revenue	\$ 255,472,865
Less: DWS	\$ (14,190,300)
Less: Utilities	\$ (5,200,000)
Less: DAC (7.3%)	\$ (18,649,519)
Available for distribution	\$ 217,433,046

		MC		OC		VC		Total
1) Unadjusted FTES (FY26 320 Recal FTES, incl NonResident)		11,645		5,328		9,211		26,184
2) WSCH		174,680		79,914		138,163		392,757
3) Productivity Factor		525		525		525		
4) FTEF	332.7		152.2		263.2			
5) FTEF adjustment	16.0		8.1		20.5			
6) less: Full Time positions (FTEF)	(123.1)	\$ 24,455,350	(70.3)	\$ 13,248,636	(112.2)	\$ 22,419,813	\$ 60,123,799	
7) =Hourly FTEF @ ^[a]	\$ 68,821	225.7	\$ 15,530,108	90.1	\$ 6,198,570	171.5	\$ 11,805,129	\$ 33,533,807
8) Total Class Schedule Delivery Allocation		\$ 39,985,458		\$ 19,447,206		\$ 34,224,942	\$ 93,657,606	
9) Remaining to be Allocated							\$ 123,775,440	

	Percent	Amount
10) 1. Base allocation	70%	\$ 86,642,808
11) 2. Supplemental allocation	20%	\$ 24,755,088
12) 3. Student success allocation	10%	\$ 12,377,545
13)		\$ 123,775,441

	MC	OC	VC	Total
14) 1. Base allocation				
Basic allocation	\$ 8,102,631	\$ 6,945,110	\$ 6,945,110	\$ 21,992,851
15) Remaining base allocation				\$ 64,649,957
16) FY26 P2 320 Credit FTES (Resident)	11,445	5,239	8,885	25,569
17) Percent of total	45%	20%	35%	100%
18) Campus remaining base allocation	\$ 28,936,823	\$ 13,247,341	\$ 22,465,794	\$ 64,649,958
19) Sub-total Base allocation	\$ 37,039,454	\$ 20,192,451	\$ 29,410,904	\$ 86,642,809

	MC	OC	VC	Total
20) 2. Supplemental allocation (FY24-25)				
Pell Grant recipients	3,787	3,524	4,130	11,441
21) Promise Grant recipients	6,649	5,455	7,173	19,277
22) AB540 Students	423	321	469	1,213
23)	10,859	9,300	11,772	31,931
24) Percent of total	34%	29%	37%	100%
25) Sub-total Campus supplemental allocation	\$ 8,418,637	\$ 7,209,994	\$ 9,126,457	\$ 24,755,088

	Weight	MC	OC	VC	Total
26a) 3. Student success allocation (FY24-25)					
All Students		\$ 9,109,472			
Associate degrees for transfer	4	1,118	410	601	2,129
26b) Associate degrees	3	779	548	1,109	2,436
26c) Credit Certificates	2	489	243	280	1,012
26d) Transfer Level Math & English	2	894	348	766	2,008
26e) Transfer	1.5	1,092	270	529	1,891
26f) Nine or More CTE Units	1	1,936	1,136	1,614	4,686
26g) Regional Living Wage	1	909	586	1,096	2,591
26h) Total student awards		7,217	3,541	5,995	16,753
26i) Percent of total		44%	21%	35%	100%
26) Sub-total Student success allocation, All Students		\$ 4,004,721	\$ 1,878,157	\$ 3,226,595	\$ 9,109,472

	Weight	MC	OC	VC	Total
27a) Pell Grant Recipients		\$ 1,709,223			
Associate degrees for transfer	6	472	306	353	1,131
27b) Associate degrees	4.5	351	377	682	1,410
27c) Credit Certificates	3	199	154	150	503
27d) Transfer Level Math & English	3	261	252	392	905
27e) Transfer	2.25	308	182	249	739
27f) Nine or More CTE Units	1.5	763	750	899	2,412
27g) Regional Living Wage	1.5	236	285	435	956
27h) Total student awards		2,590	2,306	3,160	8,056
27i) Percent of total		33%	28%	39%	100%
27) Sub-total Student success allocation, Pell		\$ 566,883	\$ 476,663	\$ 665,677	\$ 1,709,223

	Weight	MC	OC	VC	Total
28a) California Promise Grant Recipients		\$ 1,558,850			
Associate degrees for transfer	4	643	374	491	1,508
28b) Associate degrees	3	520	460	904	1,884
28c) Credit Certificates	2	268	210	208	686
28d) Transfer Level Math & English	2	134	356	507	1,155

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY27 ADOPTION BUDGET ALLOCATION**

28e)	Transfer	1.5	470	217	351	1,038
28f)	Nine or More CTE Units	1	1,103	955	1,228	3,286
28g)	Regional Living Wage	1	439	426	696	1,561
28h)	Total student awards		3,799	2,934	4,385	11,118
28i)	Percent of total		35%	26%	39%	100%
28)	Sub-total Student success allocation, College Promise		\$ 546,134	\$ 400,024	\$ 612,692	\$ 1,558,850
29)	Total Student Success Allocation		\$ 5,117,738	\$ 2,754,843	\$ 4,504,964	\$ 12,377,545
30)	College Allocation		\$ 90,561,288	\$ 49,604,493	\$ 77,267,267	\$ 217,433,048
31)	Campus FY26 2% Carryover [b]		\$ 1,661,945	\$ 931,710	\$ 1,430,631	\$ 4,024,286
32)	Total FY27 Adoption Budget College Allocation		\$ 92,223,233	\$ 50,536,203	\$ 78,697,898	\$ 221,457,334

[a] FY26 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY26 is \$345,393

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

COMPARATIVE BUDGET SUMMARY

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

	MOORPARK COLLEGE			OXNARD COLLEGE			VENTURA COLLEGE			DAC/Utilities/Districtwide			ALL LOCATIONS		
	Adoption Budget*	Percent of Budget		Adoption Budget*	Percent of Budget		Adoption Budget*	Percent of Budget		Adoption Budget*	Percent of Budget		Adoption Budget*	Percent of Budget	
FULL TIME FACULTY POSITIONS *															
FULL TIME POSITIONAL SALARIES	\$20,822,028			\$12,318,988			19,613,585			-			\$52,754,601		
FULL TIME POSITIONAL BENEFITS	10,662,678			5,964,004			10,038,883			-			26,665,566		
TOTAL FULL TIME FACULTY POSITIONS	31,484,707	34.1%		18,282,992	36.2%		29,652,468	37.7%		-	0.0%		79,420,167	30.6%	
NON-FULL TIME FACULTY POSITIONS *															
NON-FULL TIME POSITIONAL SALARIES	18,247,426			6,166,392			14,152,582			-			38,566,399		
NON-FULL TIME POSITIONAL BENEFITS	3,117,130			1,165,962			2,514,130			-			6,797,223		
TOTAL NON-FULL TIME FACULTY POSITIONS	21,364,556	23.2%		7,332,354	14.5%		16,666,712	21.2%		-	0.0%		45,363,622	17.5%	
FACULTY SALARIES	39,069,454	42.4%		18,485,379	36.6%		33,766,167	42.9%		-	0.0%		91,321,001	35.1%	
MANAGEMENT															
MANAGEMENT SALARIES	3,735,242			3,631,406			3,102,410			4,188,002			14,657,060		
MANAGEMENT BENEFITS	1,792,845			1,728,091			1,572,395			2,218,397			7,311,727		
TOTAL MANAGEMENT	5,528,087	6.0%		5,359,497	10.6%		4,674,804	5.9%		6,406,399	16.7%		21,968,788	8.5%	
MANAGEMENT SALARIES	3,735,242	4.1%		3,631,406	7.2%		3,102,410	3.9%		4,188,002	10.9%		14,657,060	5.6%	
CLASSIFIED															
CLASSIFIED SALARIES	15,094,211			9,078,750			12,996,828			7,754,570			44,924,359		
CLASSIFIED BENEFITS	9,357,294			6,348,088			8,799,231			4,951,303			29,455,916		
TOTAL CLASSIFIED	24,451,504	26.5%		15,426,838	30.5%		21,796,059	27.7%		12,705,873	33.1%		74,380,274	28.6%	
CLASSIFIED SALARIES	15,094,211	16.4%		9,078,750	18.0%		12,996,828	16.5%		7,754,570	20.2%		44,924,359	17.3%	
EMPLOYEE BENEFITS	24,929,947	27.0%		15,206,146	30.1%		22,924,640	29.1%		7,169,700	18.7%		70,230,432	27.0%	
SALARY & BENEFITS SUBTOTAL	82,828,854	89.8%		46,401,681	91.8%		72,790,044	92.5%		19,112,273	49.8%		221,132,852	85.1%	
TOTAL PERSONNEL EXPENDITURES	82,828,854	89.8%		46,401,681	91.8%		72,790,044	92.5%		19,112,273	49.8%		221,132,852	0.85103	
SUPPLIES & MATERIALS	1,644,782	1.8%		782,036	1.5%		740,813	0.9%		171,723	0.4%		3,339,354	1.3%	
OPERATING EXP	3,915,368	4.2%		1,555,876	3.1%		2,836,502	3.6%		14,946,761	38.9%		23,254,507	8.9%	
CAPITAL OUTLAY	160,000	0.2%		20,065	0.0%		90,166	0.1%		75,500	0.00197		345,731	0.1%	
TRANSFERS	(171,475)	-0.2%		(19,000)	0.0%		(19,000)	0.0%		3,753,955	9.8%		3,544,480	1.4%	
CONTINGENCY	3,845,705	4.2%		1,795,545	3.6%		2,259,372	2.9%		325,000	0.8%		8,225,622	3.2%	
DIRECT EXPENDITURE SUBTOTAL	9,394,379	10.2%		4,134,522	8.2%		5,907,854	7.5%		19,272,939	50.2%		38,709,694	14.9%	
TOTAL EXPENDITURES	\$92,223,233	100.0%		\$50,536,203	100.0%		\$78,697,898	100.0%		\$38,385,212	100.0%		\$259,842,546	100.0%	

* Stipends, overload and any other extra pay full time faculty may earn is not included in their budgeted positions. These assignments and all part time faculty costs are included in non-full time faculty positions listed above.