VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026-2027
TENTATIVE BUDGET

MOORPARK COLLEGE

OXNARD COLLEGE

VENTURA COLLEGE

DISTRICT ADMINISTRATIVE CENTER

JUNE 9, 2026

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2026-2027 TENTATIVE BUDGET
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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 6% 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 $11 million, with $8 million funded by district locations, and the remainder being funded from the available fund balance in Fund 693.

Employer contribution rates for the State Teachers' Retirement System (STRS) remain flat at 19.10% in 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 to remain at a consistent level 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.

<u>General Reserve</u>
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 TENTATIVE BUDGET

BUDGET NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
TENTATIVE 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). 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. The Adoption Budget must be approved by the Board of Trustees no later than September 15 and will reflect the Governor's signed State Budget and the District's educational budget priorities.

STATE OF CALIFORNIA — BUDGET OVERVIEW

Governor's 2026–27 January State Budget Proposal overall state budget would be higher than in 2025-26, increasing by about 8.7% to $348.9 billion, reflecting higher state receipts driven by stock market gains. General Fund spending would increase by nearly $20 billion (8.7%) to $248.3 billion.

The Governor's budget proposal includes a Proposition 98 minimum guarantee which is calculated to be $123.8 billion in 2024-25, $121.4 billion in 2025-26, and $125.5 billion in 2026-27. These revised Proposition 98 levels represent an increase of approximately $21.7 billion over the three-year period relative to the 2025 Budget Act.

The Governor proposes to fully repay the $1.9 billion settle-up balance in 2024-25; however, due to persistent uncertainty in revenue projections, the Governor proposes creating $5.6 billion in settle-up in 2025-26. This means that the funded level of the guarantee in 2025-26 is $115.9 billion, instead of the calculated amount of $121.4 billion, with the difference reflected as settle-up obligations to be addressed in future years. Potential adjustments will be made at the May Revision and will not be final until the certification of the 2025-26 guarantee level in spring 2027.

The Governor proposes an increase of $30.6 million to fund the 2.41% COLA for select categorical programs. Additionally, the Governor's Budget proposal includes the following investments outside of the SCFF:

	Funding Type	Systemwide Amount	Estimated VCCCD Amount
2.41% COLA	Ongoing	$240.6 Million	$5.3 Million
1.5% Enrollment Growth	Ongoing	$87.2 Million	TBD
2.41% COLA for Certain Categorical Programs *	Ongoing	$30.6 Million	$0.7 Million
Expansion of Credit for Prior Learning	Ongoing One-Time	$2 Million $35 Million	$0.04 Million $.8 Million
Systemwide Common Cloud Platform	Ongoing One-Time	$5 Million $36 Million	$0.11 Million $.8 Million
Flexible Block Grant	One-Time	$100 Million	$2.2 Million
College Carrer Pathways	One-Time	$100 Million	$2.2 Million
Note: The above figures are estimates and may vary based on final allocations.			

STATE OF CALIFORNIA — BUDGET OVERVIEW (May Revise)

The May Revision to the Governor's Budget was released on May 14th, 2026. The District's Tentative Budget does not utilize information from the revised State Budget proposal due to the timeliness associated with local budget processes that enable participatory governance input.

Notably, key changes in the Governor's May Revise from the January Proposal include:

- The overall state budget would be slightly higher than proposed in January and higher than the 2025-26 enacted budget, increasing by about 8.8% to $349.4 billion.
- General Fund spending would increase by about $18 billion (8%) over the current year to $246.6 billion.
- The revised proposal for ongoing spending includes about $438 million for a 4.31% cost-of-living adjustment (COLA) for community college apportionments, some of it for a discretionary COLA above the statutorily authorized COLA of 2.87%.
- This is about $198 million more than the Governor's January proposal included for a COLA of 2.41%. As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave.
- The revised proposal maintains the one-time spending proposals included in the January budget and adds one-time funds to continue and scale an adult learner demonstration project

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 at0 least its FY26 Total Computational Revenue plus any funded COLA. The COLA from the January State Budget Proposal for Fiscal Year 2026-27 is 2.41%.

GROWTH FACTOR

The January State Budget Proposal includes $87.2 million growth factor to cover systemwide enrollment growth of 1.5% over two years ($55.3 million for growth of 1.0% starting in 2025-26 and $31.9 million for 0.5% growth starting in 2026-27). Based on present enrollment conditions, the District has not included any growth funding in the Tentative Budget.

EDUCATION PROTECTION ACT

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners ($250,000 for individuals and $500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over $250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately $33.4 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 Tentative 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 Tentative 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 districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under legislation. For FY21 and FY22, the State Budget provided local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate. In 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 $16.6 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 Tentative 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 $16.6 million.

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

[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

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 may be necessary in the 2026-27 fiscal year. As a result, the Tentative Budget includes $8 million in contributions from the District's operating funds, and $5.8 million from the irrevocable trust.

INFRASTRUCTURE

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

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

The Tentative Budget includes $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 this year in FY26.

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

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The FY27 Tentative Budget for parking related revenues is based on the best-known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes $988,700 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 CCCCO's Budget and Accounting Manual, this fund accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets. Projects may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

The FY 2026-27 Tentative Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from various infrastructure and special repair projects are also budgeted. The FY 2026-27 Tentative Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The Governor's January State Budget Proposal does not provide any funding for scheduled maintenance.

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses through Barnes & Noble College Bookstores starting on April 1, 2014. In May 2024, the Board took action to contract for full-service bookstore services at all campuses through Follett Higher Education Group with this transition 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 $0.986 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 Tentative Budget reflects all compliance with external standards, including but not limited to GASB, other post-employment benefits (OPEB), the Education Code, Title 5 regulations, Full Time Faculty Obligation Number (FON), the 50% law, EPA funding, etc.

RECOMMENDATION

The Tentative Budget was reviewed by District Council on Administrative Services (DCAS) on May 21, 2026, Board Administrative Services Committee (ASC) on May 19, 2026, and Chancellor’s Consultation Council on May 29, 2026. The Tentative Budget is recommended for approval by the Board of Trustees at its June 9, 2026 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE 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 TENTATIVE BUDGET

INFRASTRUCTURE FUNDING MODEL NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2026-27

I. <u>Introduction</u>

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. <u>Model</u>

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

Category	Allocation Basis
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

Category	Funding Rate
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. <u>Updates</u>

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 TENTATIVE BUDGET

SUMMARY OF BUDGET BY FUND

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

FUND	DESCRIPTION	2026-27 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	259,121,955	50.4%
113	General Fund - Unrestricted Designated Infrastructure	9,703,801	1.9%
114	General Fund - Unrestricted Designated	4,983,239	1.0%
General Fund Restricted			
12x	General Fund - Restricted	90,807,897	17.7%
124	Parking Services Fund	2,790,000	0.5%
13x	Health Services Fund	2,280,936	0.4%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	125,413	0.0%
33x	Child Development Fund	2,000,979	0.4%
391	Special Revenue Fund (Animal Care and Training)	569,757	0.1%
Capital Project Fund			
4xx	Capital Projects Fund	20,154,317	3.9%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	17,022	0.0%
6xx	Internal Services Fund	14,226,500	2.8%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	107,104,678	20.8%
	Total All Funds	513,886,493	100.0%

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET

REVENUE PROJECTIONS

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

ACCOUNT DESCRIPTION	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	Change FY26 ADOPTION vs FY27 TENTATIVE
SCFF BASE ALLOCATION	153,288,765	160,426,659	7,137,894
SCFF SUPLEMENTAL ALLOCATION	38,749,290	41,881,427	3,132,137
SCFF STUDENT SUCCESS ALLOCATION	29,938,949	32,796,608	2,857,659
TOTAL COMPUTATIONAL REVENUE	221,977,004	235,104,695	13,127,691
CURRENT YEAR ADJUSTMENT (Stability Protection) [a]	5,484,337	(1,584,850)	(7,069,187)
CURRENT YEAR ADJUSTMENT (Deficit) [b]	(2,274,613)		2,274,613
ADJUSTED TOTAL COMPUTATIONAL REVENUE	225,186,728	233,519,845	8,333,117
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	4,807,279	354,320
NONRES TUITION - INTL	996,000	996,000	-
NONRES TUITION - DOM	1,585,178	1,683,446	98,268
TOTAL OTHER REVENUE	11,384,068	11,848,291	464,223
TOTAL GENERAL FUND UNRESTRICTED REV	236,570,796	245,368,136	8,797,340

Notes:

[a] The District will be funded under the Stability Provision of the Student Centered Funding Formula in FY27.
This provision gurantees that the District will receive its 2020-26 calculated Total Computational Revenue plus state funded COLA for fisc

[b] Budget assumes a 1% Deficit Factor.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTION BUDGET

BUDGET ALLOCATION

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY27 TENTATIVE BUDGET ALLOCATION

FY27 Tentative Revenue	$	245,368,136
Less: DWS	$	(13,830,290)
Less: Utilities	$	(5,200,000)
Less: DAC (7.3%)	$	(17,911,874)
Available for distribution	$	208,425,972

				MC		OC		VC	Total
1)	FY26 P1 320 FTES, incl NonResident			11,430		5,203		8,901	25,533
2)	WSCH			171,444		78,043		133,512	382,999
3)	Productivity Factor			525		525		525	
4)	FTEF		326.6		148.7		254.3		
5)	FTEF adjustment		15.2		9.2		9.8		
6)	less: Full Time positions (FTEF)		(124.8)	**$ 24,687,462**	(72.2)	**$ 13,686,595**	(121.7)	**$ 22,472,041**	**$ 60,846,097**
7)	=Hourly FTEF @ [a]	$ 68,821	217.0	**$ 14,933,901**	85.6	**$ 5,893,566**	142.4	**$ 9,798,855**	**$ 30,626,322**
8)	**Total Class Schedule Delivery Allocation**			$ 39,621,363		$ 19,580,161		$ 32,270,896	$ 91,472,419
9)	**Remaining to be Allocated**								$ 116,953,553

		Percent	Amount
10)	1. Base allocation	70%	$ 81,867,487
11)	2. Supplemental allocation	20%	$ 23,390,711
12)	3. Student success allocation	10%	$ 11,695,355
13)			$ 116,953,553

	1. Base allocation	MC	OC	VC	Total
14)	Basic allocation	$ 7,955,042	$ 6,818,605	$ 6,818,605	$ 21,592,252
15)	Remaining base allocation				$ 60,275,235
16)	FY26 P1 320 Credit FTES (Resident)	11,276	5,149	8,745	25,170
17)	Percent of total	45%	20%	35%	100%
18)	Campus remaining base allocation	$ 27,003,244	$ 12,330,132	$ 20,941,859	$ 60,275,235
19)	Sub-total Base allocation	$ 34,958,286	$ 19,148,737	$ 27,760,464	$ 81,867,487
	2. Supplemental allocation (FY24-25)	**MC**	**OC**	**VC**	**Total**
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	$ 7,954,644	$ 6,812,615	$ 8,623,452	$ 23,390,711
	3. Student success allocation (FY24-25)				
26)	Sub-total Student success allocation, All Students	$ 3,803,372	$ 1,783,727	$ 3,064,369	$ 8,651,468
27)	Sub-total Student success allocation, Pell	$ 524,112	$ 440,699	$ 615,453	$ 1,580,264
28)	Sub-total Student success allocation, College Promise	$ 512,772	$ 375,587	$ 575,264	$ 1,463,623
29)	Total Student Success Allocation	$ 4,840,257	$ 2,600,014	$ 4,255,085	$ 11,695,355
30)	**College Allocation**	**$ 87,374,549**	**$ 48,141,526**	**$ 72,909,897**	**$ 208,425,972**
31)	**Campus FY26 2% Carryover [b]**	**$ 1,661,945**	**$ 462,585**	**$ 1,430,631**	**$ 3,555,161**
32)	**Total FY27 Tentative Budget College Allocation**	**$ 89,036,494**	**$ 48,604,111**	**$ 74,340,528**	**$ 211,981,133**

[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 TENTATIVE BUDGET
GENERAL FUND - UNRESTRICTED

EDUCATION PROTECTION ACT (EPA) FUNDS *

		2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
8000	REVENUES	34,721,856	33,367,542
1000	ACADEMIC SALARIES	22,649,613	21,766,172
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	12,072,243	11,601,370
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	OTHER OUTGO	-	-
TOTAL EXPENDITURES		34,721,856	33,367,542

* 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 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

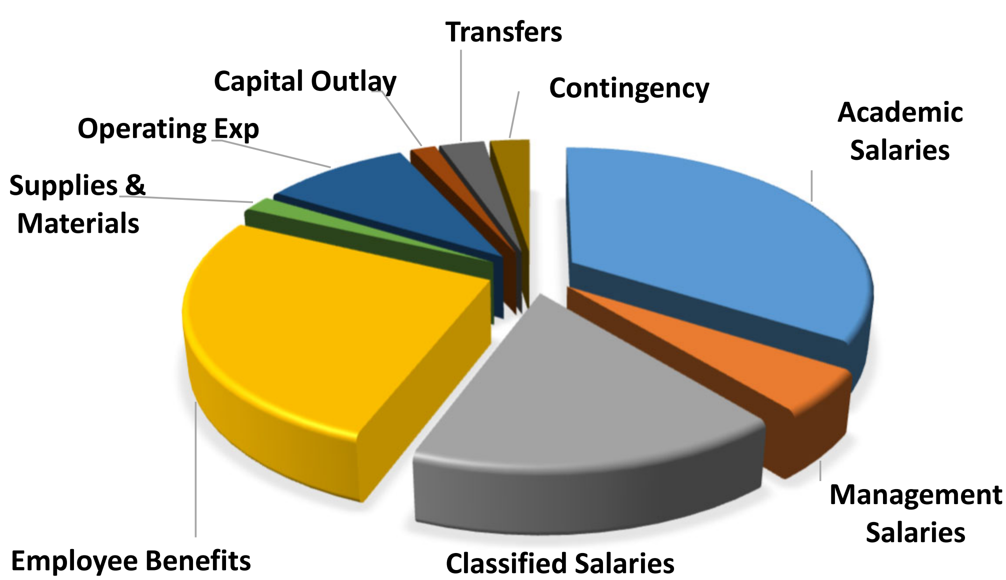
Fund 111 – Unrestricted General Fund

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

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

ALL LOCATIONS

	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET**	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	83,449,932	83,466,998	88,307,188	34.1%
2000 MANAGEMENT SALARIES	12,727,914	12,917,364	12,770,293	4.9%
2000 CLASSIFIED SALARIES	41,576,103	41,427,283	43,419,554	16.8%
3000 EMPLOYEE BENEFITS **	64,205,275	64,213,726	68,048,916	26.3%
SALARY & BENEFIT SUBTOTAL	201,959,225	202,025,370	212,545,951	82.0%
4000 SUPPLIES & MATERIALS	4,667,755	4,795,527	4,567,238	1.8%
5000 OPERATING EXP	24,413,025	24,348,445	24,143,162	9.3%
6000 CAPITAL OUTLAY	3,495,651	3,546,863	3,995,268	1.5%
7000 TRANSFERS	10,448,321	10,596,043	7,363,515	2.8%
7999 CONTINGENCY	8,690,228	8,509,680	6,506,821	2.5%
DIRECT EXPENDITURE SUBTOTAL	51,714,981	51,796,558	46,576,005	18.0%
TOTAL EXPENDITURES	253,674,205	253,821,928	259,121,955	100%

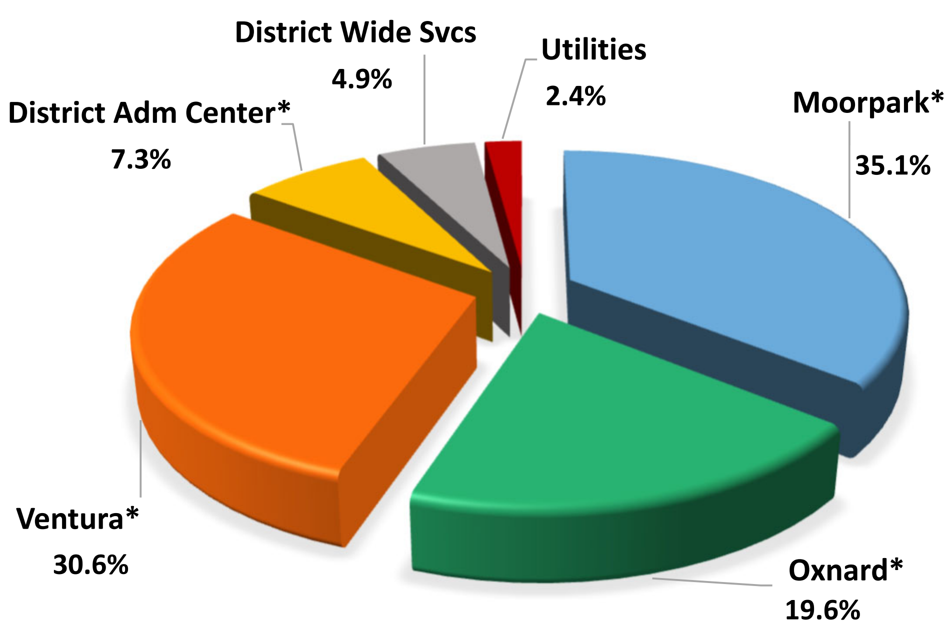


* Incorporates budget carryover.

*** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY26 premiums is $7,645,331.

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

	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET *	2026-27 TENTATIVE BUDGET	
MOORPARK	84,762,779	84,910,502	89,185,958	*
OXNARD	47,493,461	47,493,461	48,604,111	*
VENTURA	72,956,886	72,956,886	74,340,528	*
DISTRICT ADM CENTER	17,611,072	17,611,072	18,257,267	*
DISTRICTWIDE SVCS	12,386,802	12,386,802	13,830,290	
UTILITIES	5,700,000	5,700,000	5,200,000	
INFRASTRUCTURE	12,763,205	12,763,205	9,703,801	
TOTAL EXPENDITURES	253,674,205	253,821,928	259,121,955	

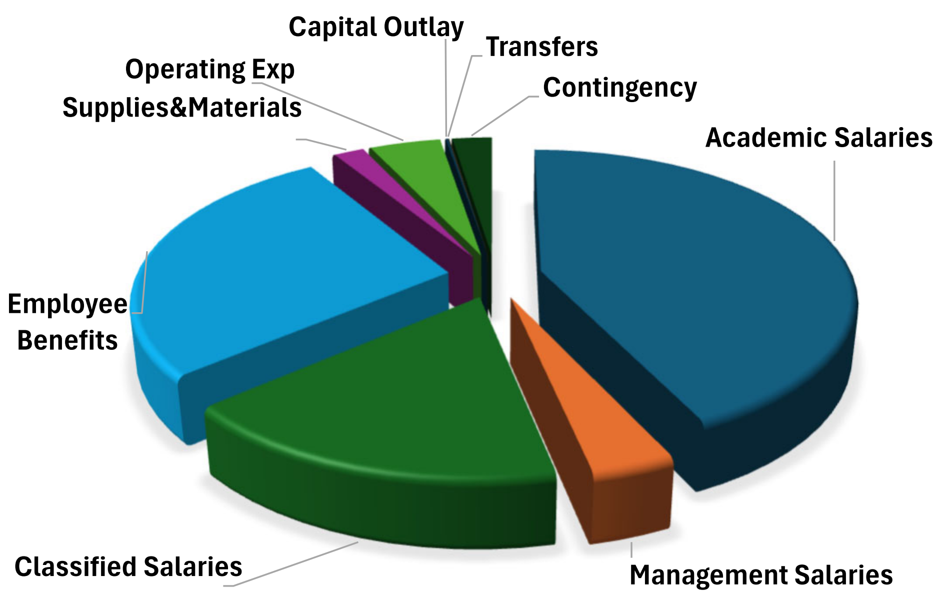


* Incorporates budget carryover.

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

MOORPARK COLLEGE

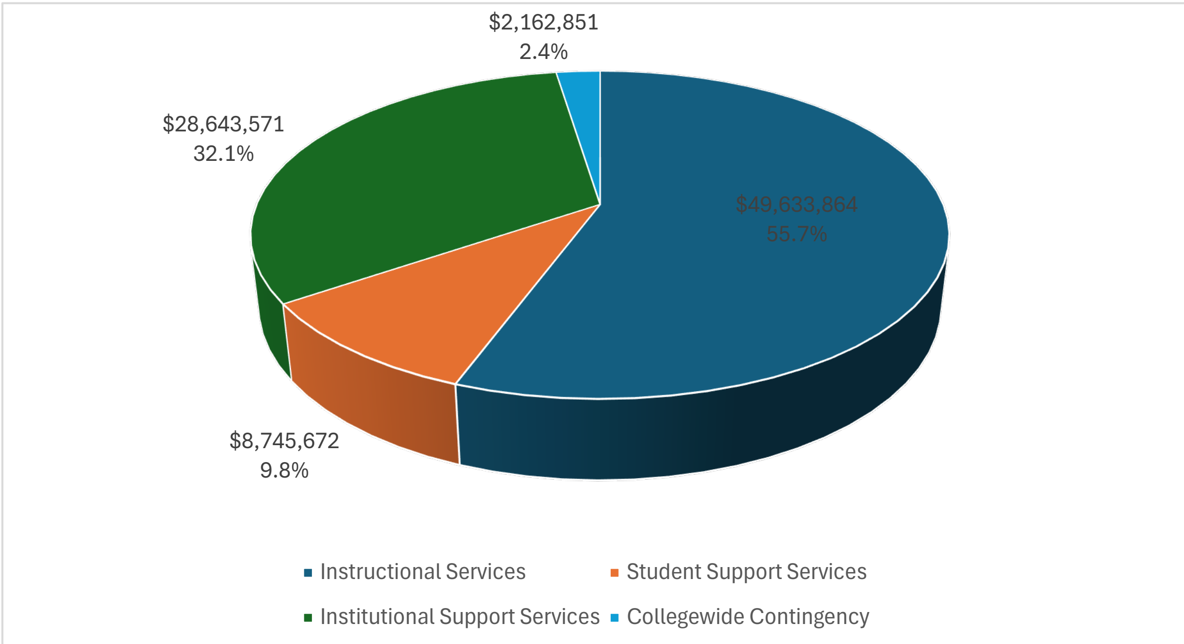
		2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000	ACADEMIC SALARIES	35,791,449	35,811,017	38,363,538	43.0%
2000	MANAGEMENT SALARIES	3,425,875	3,496,366	3,252,673	3.6%
2000	CLASSIFIED SALARIES	13,929,911	13,878,565	15,216,098	17.1%
3000	EMPLOYEE BENEFITS **	22,900,309	22,908,174	24,514,875	27.5%
	SALARY & BENEFIT SUBTOTAL	76,047,544	76,094,123	81,347,185	91.2%
4000	SUPPLIES & MATERIALS	1,608,763	1,663,654	1,653,082	1.9%
5000	OPERATING EXP	3,915,463	3,948,568	3,881,840	4.4%
6000	CAPITAL OUTLAY	161,548	178,048	160,000	0.2%
7000	TRANSFERS	(166,722)	(19,000)	(19,000)	0.0%
7999	CONTINGENCY	3,196,183	3,045,109	2,162,851	2.4%
	DIRECT EXPENDITURE SUBTOTAL	8,715,235	8,816,379	7,838,774	8.8%
	TOTAL BUDGETED EXPENDITURES	84,762,779	84,910,502	89,185,958	100.0%



* Incorporates budget carryover

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is $2,688,538.

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



Instructional Services	$49,633,864	55.7%
Student Support Services	$8,745,672	9.8%
Institutional Support Services	$28,643,571	32.1%
Collegewide Contingency	$2,162,851	2.4%
Total	$89,185,958	100.0%

Org #	Description	Category	Tentative
10002	Exotic Animal (EATM) /Teaching Zoo	Instructional Services	1,359,615
10021	Biology	Instructional Services	1,673,068
10022	Anatomy/Physiology	Instructional Services	800,338
10023	Biotechnology/Biomed Tech	Instructional Services	260,977
10025	Botany	Instructional Services	53,378
10026	Microbiology	Instructional Services	208,991
10030	Accounting	Instructional Services	341,262
10033	Business Management	Instructional Services	686,351
10045	Journalism	Instructional Services	24,323
10046	Radio/Motion Picture/TV	Instructional Services	683,049
10055	Computer Science	Instructional Services	388,142
10056	Computer Network Sys Engineering	Instructional Services	366,449
10057	Gaming Design	Instructional Services	2,070
10063	Kinesiology	Instructional Services	647,336
10064	Special Ed General(Classes)	Instructional Services	481,135
10070	Engineering General	Instructional Services	177,919
10091	Art	Instructional Services	690,140
10092	Ceramics	Instructional Services	176,498
10094	Music	Instructional Services	463,054

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

10097	Dramatic Arts	Instructional Services	672,998
10098	Dance	Instructional Services	419,364
10100	Commercial Photography	Instructional Services	153,235
10102	Graphic Art	Instructional Services	256,306
10110	Foreign Language	Instructional Services	85,625
10111	French	Instructional Services	71,781
10112	German	Instructional Services	40,996
10114	Spanish	Instructional Services	280,600
10120	Nursing	Instructional Services	1,921,906
10123	Radiological Tech	Instructional Services	422,474
10126	Health Science	Instructional Services	164,923
10128	Paramedic Studies	Instructional Services	25,000
10135	Child Dev(Instr)	Instructional Services	694,942
10136	Nutrition, Health, & Fitness	Instructional Services	3,000
10160	English	Instructional Services	2,898,453
10162	Speech,Debate	Instructional Services	1,619,659
10163	Philosophy	Instructional Services	366,257
10164	Other Humanities	Instructional Services	81,741
10170	Math	Instructional Services	3,011,420
10181	Environmental Studies	Instructional Services	176,810
10182	Physics	Instructional Services	525,107
10183	Chemistry	Instructional Services	1,363,878
10184	Astronomy	Instructional Services	65,885
10185	Geology	Instructional Services	139,704
10190	Psychology	Instructional Services	774,715
10202	Administration of Justice	Instructional Services	363,287
10210	Social Science General	Instructional Services	37,383
10211	Anthropology	Instructional Services	581,135
10212	Economics	Instructional Services	193,994
10213	History	Instructional Services	683,979
10214	Geography	Instructional Services	298,381
10215	Political Science	Instructional Services	361,456
10216	Sociology	Instructional Services	326,314
10217	Ethnic Studies	Instructional Services	401,111
10225	Athletics	Instructional Services	2,447,559
15024	Proctoring/Testing Fees	Instructional Services	71,627
15202	Baccalaureate Degree Program	Instructional Services	97,734
12016	Part Time Faculty Budget Pool	Instructional Services	18,049,032
11001	Admissions and Records (A & R)	Student Support Services	1,356,470
11007	Career Center	Student Support Services	135,306
11008	Counseling	Student Support Services	1,998,904
11009	Financial Aid	Student Support Services	949,094
11011	International Stu/Stu Affairs	Student Support Services	9,705
11013	Library	Student Support Services	1,418,592

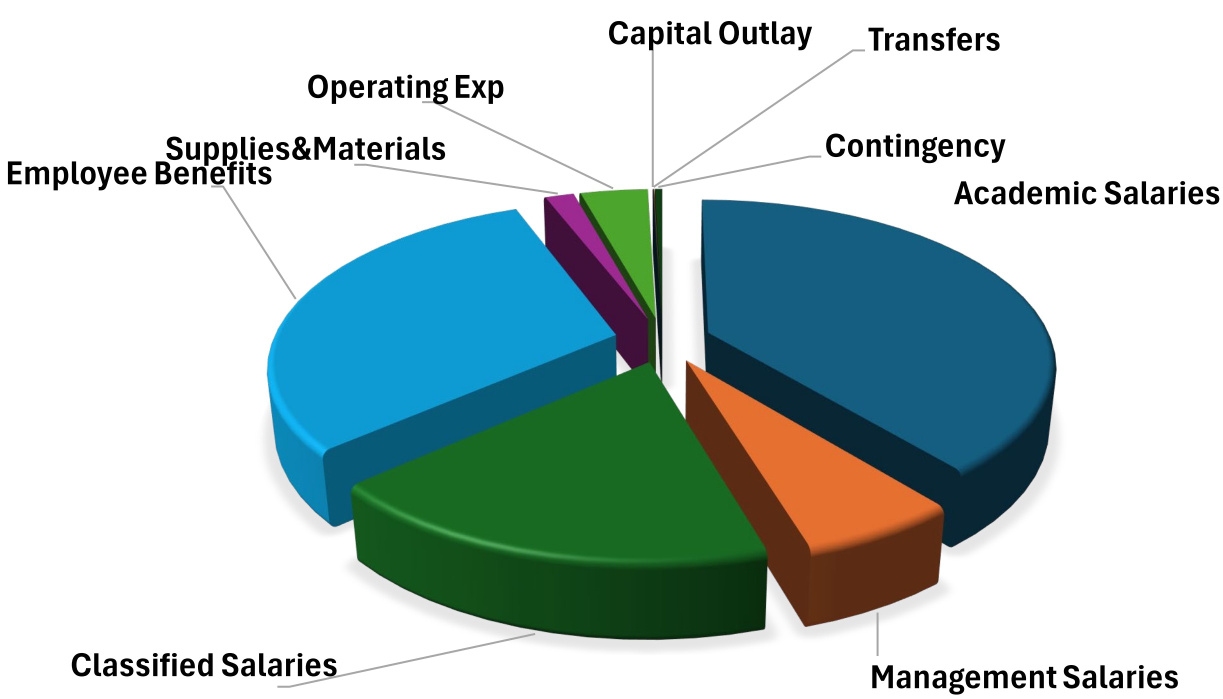
11015	Graduation	Student Support Services	52,100
11017	Student Activities	Student Support Services	263,393
11019	Transfer Center	Student Support Services	380,472
11022	Articulation	Student Support Services	203,825
11024	College Outreach	Student Support Services	467,551
11028	CLAS	Student Support Services	893,552
11029	Summer Arts Festival	Student Support Services	1,000
11031	Behavioral Intervention (BIT)	Student Support Services	31,150
11032	Scholarship Office	Student Support Services	139,661
11033	Student Conduct	Student Support Services	1,500
11036	Multicultural Day	Student Support Services	10,960
12070	Student Business Office	Student Support Services	381,435
12132	Safety Programs	Student Support Services	51,000
11018	VP of Student Support	Institutional Support Services	645,077
11023	Distance Education	Institutional Support Services	598,130
11197	Postage	Institutional Support Services	25,000
11199	Utilites	Institutional Support Services	25,000
12005	Information Technology Operations	Institutional Support Services	1,164,665
12015	President Office	Institutional Support Services	964,299
12016	VP Academic Affairs Office	Institutional Support Services	1,511,614
12017	Vice President Office	Institutional Support Services	552,067
12018	Dean Division F Office	Institutional Support Services	381,259
12019	Dean Division I Office	Institutional Support Services	397,630
12021	Dean Division G Office	Institutional Support Services	488,051
12023	Dean Division H Office	Institutional Support Services	746,993
12024	Dean Division B Office	Institutional Support Services	1,093,630
12025	Dean Division D Office	Institutional Support Services	377,671
12026	Business, Science, Student Support	Institutional Support Services	414,864
12027	Student Health/Athl/Kines Division	Institutional Support Services	428,525
12029	Library/TLC Division Office	Institutional Support Services	5,220
12030	ACCESS/Srvcs/StdtLife DivisionOffce	Institutional Support Services	328,862
12041	Performing Arts Center	Institutional Support Services	598,568
12050	Dir Auxillary Services Office	Institutional Support Services	769,467
12055	Communications Center	Institutional Support Services	34,152
12057	Professional Development	Institutional Support Services	80,300
12060	Public Information Office	Institutional Support Services	481,259
12061	Catalogs & Schedules of Classes	Institutional Support Services	4,000
12065	Academic Senate/Aca Sen R/T	Institutional Support Services	573,354
12066	College Services	Institutional Support Services	153,043
12067	Collegewide	Institutional Support Services	7,633,957
12068	M & O(All)	Institutional Support Services	7,230,023
12069	Publications	Institutional Support Services	275,290
12076	MC Copy Center	Institutional Support Services	346,000
12079	Publications Chargebacks	Institutional Support Services	(120,000)

12080	Accreditation	Institutional Support Services	52,600
12083	Classified Senate	Institutional Support Services	19,600
12084	President Office	Institutional Support Services	45,000
12085	Diversity, Equity, Incl., & Access	Institutional Support Services	235,915
12130	Emergency Response & Preparedness	Institutional Support Services	82,485
12067	Collegewide Contingency	Collegewide Contingency	2,162,851

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

OXNARD COLLEGE

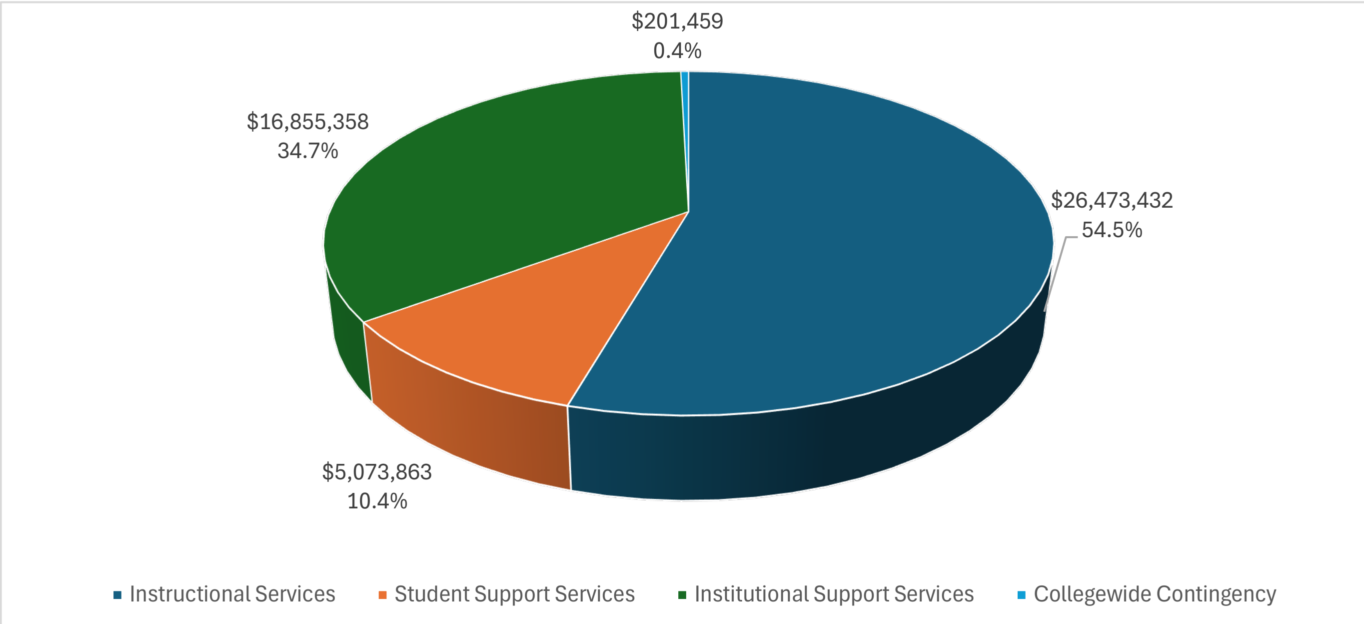
	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	17,041,676	17,039,173	19,033,657	39.2%
2000 MANAGEMENT SALARIES	2,872,820	2,746,290	3,023,729	6.2%
2000 CLASSIFIED SALARIES	8,535,577	8,702,091	8,817,068	18.1%
3000 EMPLOYEE BENEFITS **	13,936,953	13,941,917	14,913,646	30.7%
SALARY & BENEFIT SUBTOTAL	42,387,026	42,429,472	45,788,101	94.2%
4000 SUPPLIES & MATERIALS	782,630	853,811	782,530	1.6%
5000 OPERATING EXP	1,837,914	1,719,531	1,832,629	3.8%
6000 CAPITAL OUTLAY	18,392	23,149	18,392	0.0%
7000 TRANSFERS	(19,000)	(19,000)	(19,000)	0.0%
7999 CONTINGENCY	2,486,498	2,486,498	201,459	0.4%
DIRECT EXPENDITURE SUBTOTAL	5,106,435	5,063,989	2,816,010	5.8%
TOTAL BUDGETED EXPENDITURES	47,493,461	47,493,461	48,604,111	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is $1,698,376.

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



Instructional Services	$26,473,432	54.5%
Student Support Services	$5,073,863	10.4%
Institutional Support Services	$16,855,358	34.7%
Collegewide Contingency	$201,459	0.4%
Total	$48,604,111	100.0%

Org #	Description	Category	Tentative
20020	Marine Study	Instructional Services	10,301
20021	Biology	Instructional Services	730,947
20030	Accounting	Instructional Services	265,805
20033	Business Management	Instructional Services	307,026
20037	Secretary/Admin Assistant	Instructional Services	5,000
20046	Multimedia/Radio/Motion Picture/TV	Instructional Services	184,908
20056	Computer Networking	Instructional Services	185,047
20063	Physical Education	Instructional Services	504,081
20064	EAC/Special Ed General (Classes)	Instructional Services	635,018
20070	Engineering General	Instructional Services	160,525
20071	Engineering Technology	Instructional Services	3,398
20075	Air Conditioning and Refrigeration	Instructional Services	155,381
20077	Automotive Technology	Instructional Services	667,476
20078	Automotive Collision Repair	Instructional Services	292,161
20091	Art	Instructional Services	560,626
20093	Performance (Choral,Band, etc)	Instructional Services	750
20094	Music	Instructional Services	162,604
20095	OC Live	Instructional Services	44,148
20097	Dramatic Arts/Theatre Arts	Instructional Services	186,211
20110	Foreign Language General	Instructional Services	272,321
20114	Spanish	Instructional Services	324,599

20121	Dental Hygiene	Instructional Services	659,792
20122	Dental Assisting	Instructional Services	271,271
20135	Child Development (Instructional)	Instructional Services	289,017
20137	Culinary & Restaurant Mgmt (CRM)	Instructional Services	446,227
20150	Law General	Instructional Services	202,379
20160	English	Instructional Services	1,821,454
20161	Transitional English	Instructional Services	272,500
20162	Speech, Debate	Instructional Services	301,095
20163	Philosophy	Instructional Services	173,474
20170	Math	Instructional Services	1,627,338
20180	Physical Science General	Instructional Services	280,191
20182	Physics	Instructional Services	175,234
20183	Chemistry	Instructional Services	814,608
20185	Geology	Instructional Services	289,079
20190	Psychology	Instructional Services	315,003
20201	Alcohol & Controlled Substance	Instructional Services	346,681
20203	Fire Control Tech	Instructional Services	752,502
20204	Fire Academy	Instructional Services	734,909
20210	Social Science General	Instructional Services	92,305
20211	Anthropology	Instructional Services	298,733
20212	Economics	Instructional Services	163,744
20213	History	Instructional Services	470,823
20214	Geography	Instructional Services	159,907
20215	Political Science	Instructional Services	190,290
20216	Sociology	Instructional Services	172,847
20217	Chicano Studies	Instructional Services	145,890
20225	Athletics	Instructional Services	1,184,671
22016	Part Time Faculty Budget Pool	Instructional Services	8,163,134
21001	Admissions and Records (A & R)	Student Support Services	818,061
21007	Career Center	Student Support Services	8,000
21008	Counseling	Student Support Services	1,117,349
21009	Financial Aid	Student Support Services	1,026,207
21013	Library	Student Support Services	479,714
21018	EOPS General Fund Match	Student Support Services	210,618
21019	Transfer Center	Student Support Services	396,488
21020	Tutoring	Student Support Services	370,030
21022	Articulation	Student Support Services	205,594
22043	Veteran's Center	Student Support Services	92,008
22070	Student Business Office	Student Support Services	349,794
20202	Dean Public Safety	Institutional Support Services	426,895
21016	Commencement/Special Events	Institutional Support Services	60,257
21197	Postage	Institutional Support Services	12,700
21199	Utilites	Institutional Support Services	82,000
22005	Information Technology Operations	Institutional Support Services	1,021,242
22015	President's Office	Institutional Support Services	679,671

Oxnard College

Fund 111 (by ORG code)

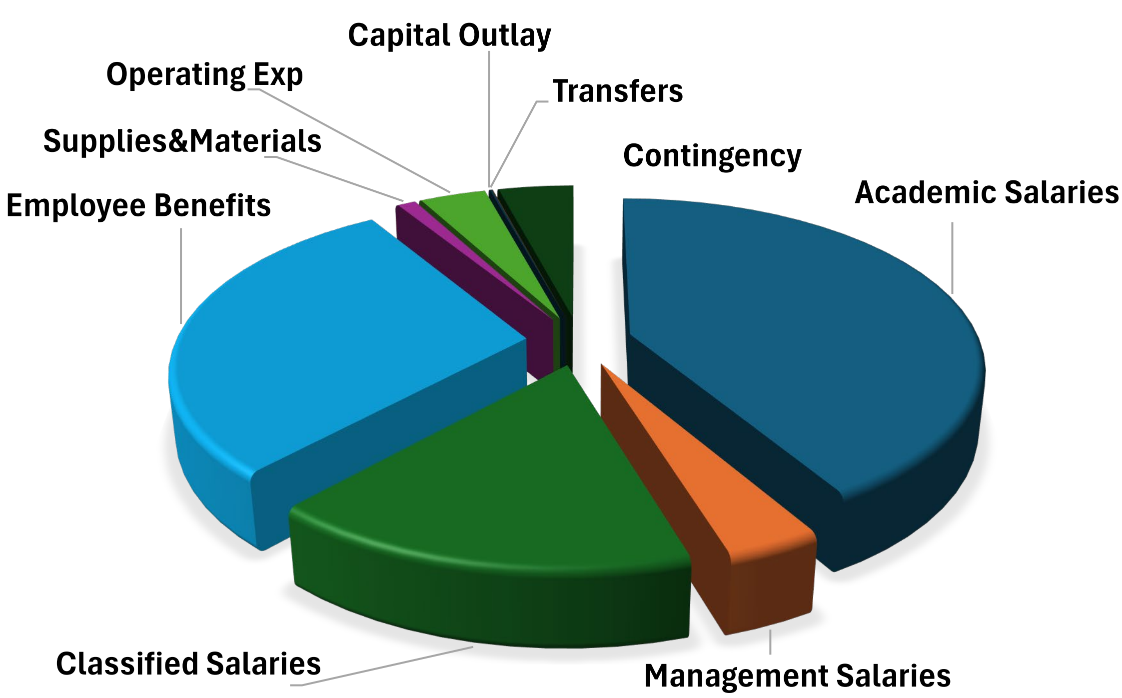
FY 2026-27 Tentative Budget

22016	VP, Academic Affairs Office	Institutional Support Services	1,737,748
22026	Dean of Liberal Studies	Institutional Support Services	445,960
22027	Dean of Math & Science	Institutional Support Services	367,258
22028	Dean of CTE	Institutional Support Services	374,824
22031	Dept of Transitional Studies	Institutional Support Services	95,762
22033	Dean of Research & Institutional Effectiveness	Institutional Support Services	980,578
22036	VP, Student Development Office	Institutional Support Services	796,269
22041	Performing Art Bldg Operation	Institutional Support Services	145,618
22051	Business Services	Institutional Support Services	198,789
22060	Public Information Office	Institutional Support Services	507,000
22065	Academic Senate/A.S. Release Time	Institutional Support Services	390,977
22066	VP, Business Services	Institutional Support Services	976,014
22067	Collegewide	Institutional Support Services	1,858,302
22068	Maintenance & Operations (All)	Institutional Support Services	4,788,030
22069	Publications	Institutional Support Services	349,800
22080	Accreditation	Institutional Support Services	34,000
22101	Dean of Student Success	Institutional Support Services	122,249
22132	Safety Programs	Institutional Support Services	141,549
22201	Advancement & Grants	Institutional Support Services	261,864
22067	Collegewide Contingency	Collegewide Contingency	201,459

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-27 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

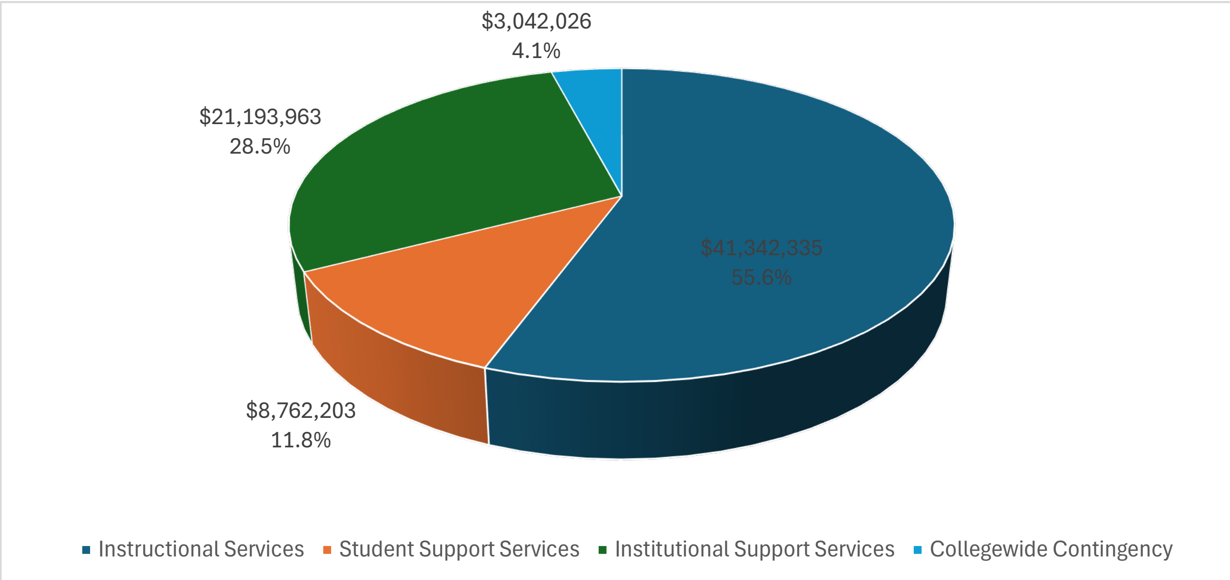
	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	30,616,808	30,616,808	30,909,992	41.6%
2000 MANAGEMENT SALARIES	2,957,227	3,202,715	2,739,228	3.7%
2000 CLASSIFIED SALARIES	12,032,237	11,768,249	12,285,392	16.5%
3000 EMPLOYEE BENEFITS **	21,085,895	21,081,516	21,873,408	29.4%
SALARY & BENEFIT SUBTOTAL	66,692,168	66,669,288	67,808,020	91.2%
4000 SUPPLIES & MATERIALS	884,232	885,932	740,813	1.0%
5000 OPERATING EXP	2,925,481	2,946,180	2,678,502	3.6%
6000 CAPITAL OUTLAY	74,006	103,961	90,166	0.1%
7000 TRANSFERS	(19,000)	(19,000)	(19,000)	0.0%
7999 CONTINGENCY	2,400,000	2,370,525	3,042,026	4.1%
DIRECT EXPENDITURE SUBTOTAL	6,264,718	6,287,598	6,532,508	8.8%
TOTAL BUDGETED EXPENDITURES	72,956,886	72,956,886	74,340,528	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is $2,512,514.

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



Instructional Services	$41,342,335	55.6%
Student Support Services	$8,762,203	11.8%
Institutional Support Services	$21,193,963	28.5%
Collegewide Contingency	$3,042,026	4.1%
Total	$74,340,528	100.0%

Org #	Description	Category	Tentative
30001	Agriculture General	Instructional Services	221,893
30021	Biology	Instructional Services	1,561,239
30030	Accounting	Instructional Services	271,547
30033	Business Management	Instructional Services	794,545
30037	Medical Technology	Instructional Services	211,090
30055	Computer Science	Instructional Services	186,506
30063	Kinesiology (PE)	Instructional Services	1,071,831
30064	EAC/Special Ed General (Classes)	Instructional Services	412,753
30070	Engineering General	Instructional Services	243,091
30076	Diesel Technology	Instructional Services	238,818
30077	Automotive Technology	Instructional Services	908,140
30080	Drafting Technology	Instructional Services	207,263
30082	Welding & Cutting	Instructional Services	335,612
30083	Civil & Construction Mgnt Tech	Instructional Services	159,836
30086	Industrial Mfg Technology	Instructional Services	129,255
30087	VC Vet Tech Program	Instructional Services	17,469
30091	Art	Instructional Services	789,841
30092	Ceramics	Instructional Services	213,133
30094	Music	Instructional Services	515,532

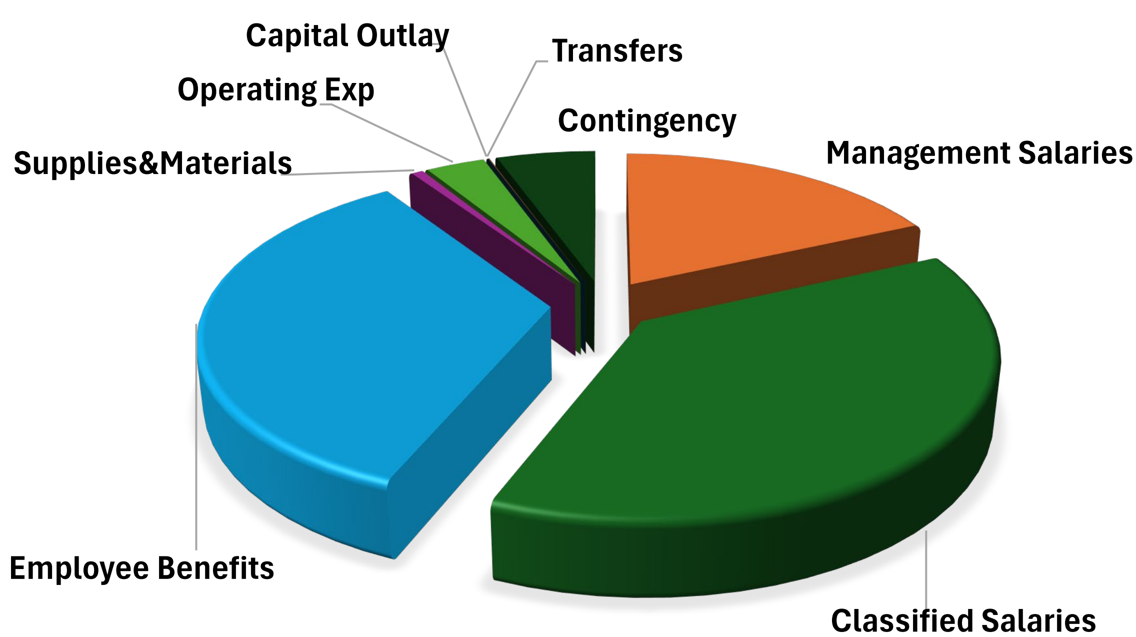
30096	Technical Theater	Instructional Services	462,939
30097	Dramatic Arts/Theatre Arts	Instructional Services	162,939
30098	Dance	Instructional Services	172,371
30099	Photography	Instructional Services	176,814
30110	Foreign Language General	Instructional Services	538,394
30120	Nursing	Instructional Services	2,373,515
30125	Emergency Medical Services	Instructional Services	714,602
30135	Child Development (Instructional)	Instructional Services	680,471
30160	English	Instructional Services	2,477,292
30161	ESLENGM	Instructional Services	296,083
30162	Communication Studies	Instructional Services	689,629
30163	Philosophy	Instructional Services	370,049
30170	Math	Instructional Services	2,428,518
30180	Physical Science General	Instructional Services	129,951
30182	Physics	Instructional Services	601,459
30183	Chemistry	Instructional Services	1,451,145
30186	Water Science	Instructional Services	191,356
30190	Psychology	Instructional Services	531,628
30206	Criminal Justice	Instructional Services	354,878
30207	Basic Sheriff Academy	Instructional Services	28,016
30211	Anthropology	Instructional Services	336,841
30212	Economics	Instructional Services	196,683
30213	History	Instructional Services	533,015
30214	Geography	Instructional Services	213,196
30215	Political Science	Instructional Services	208,435
30216	Sociology	Instructional Services	688,642
30218	American Ethnic Studies	Instructional Services	375,698
30225	Athletics	Instructional Services	1,896,054
30240	Health Ed	Instructional Services	203,799
32075	Loadbank Accrual	Instructional Services	30,000
32016	Part Time Faculty Budget Pool	Instructional Services	13,338,529
30300	MESA	Student Support Services	147,252
31001	Admissions and Records (A & R)	Student Support Services	1,477,914
31007	Career Center	Student Support Services	3,200
31008	Counseling	Student Support Services	2,749,415
31009	Financial Aid	Student Support Services	833,178
31011	International Stu/Stu Affairs	Student Support Services	132,390
31012	Learning Resources	Student Support Services	239,741
31013	Library	Student Support Services	1,273,532
31018	EOPS General Fund Match	Student Support Services	189,468
31019	Transfer Center	Student Support Services	3,569
31020	Tutoring	Student Support Services	530,449

31024	College Outreach	Student Support Services	366,487
31025	Testing Center	Student Support Services	126,617
31029	Title IX Services	Student Support Services	23,583
32070	Student Business Office	Student Support Services	348,983
32081	Student Connect	Student Support Services	316,425
30228	Dean East Campus	Institutional Support Services	196,299
31015	East Campus	Institutional Support Services	359,364
31022	Articulation	Institutional Support Services	147,060
31023	Distance Education	Institutional Support Services	694,502
31199	Utilities	Institutional Support Services	177,500
32005	Information Technology Operations	Institutional Support Services	1,503,012
32015	President Office	Institutional Support Services	717,729
32016	VP Academic Affairs/Studnt Learning	Institutional Support Services	930,775
32017	College Wide Services	Institutional Support Services	2,670,881
32018	Dean, Institutional Equity & Effect	Institutional Support Services	995,806
32030	Dean of LEAP	Institutional Support Services	197,315
32031	Dean Career Education II	Institutional Support Services	427,438
32032	Student Activities and Services	Institutional Support Services	163,815
32033	Dean Liberal Arts/Lrng Res Office	Institutional Support Services	518,714
32034	Dean Physical Ed Office	Institutional Support Services	487,159
32035	Dean Soc Sci/Humanities Office	Institutional Support Services	558,411
32036	Dean of Student Services	Institutional Support Services	170,615
32037	Dean Career Education I	Institutional Support Services	419,259
32038	Dean Math/Science Office	Institutional Support Services	493,524
32039	Dean of Student Life	Institutional Support Services	30,358
32040	VP Student Affairs	Institutional Support Services	595,456
32051	Business Services	Institutional Support Services	559,650
32057	Professional Development	Institutional Support Services	94,088
32060	Ventura College Marketing	Institutional Support Services	650,931
32062	Staff Media Resource Center	Institutional Support Services	14,715
32064	President Assigned Release Time	Institutional Support Services	23,906
32065	Academic Senate/A.S. Release Time	Institutional Support Services	105,275
32066	VP Business and Admin Services	Institutional Support Services	843,075
32068	Maintenance & Operations (All)	Institutional Support Services	5,750,168
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	11,933
35032	VC Emergency Activities	Institutional Support Services	5,731
32017	Collegewide Contingency	Collegewide Contingency	3,042,026

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

DISTRICT ADMINISTRATIVE CENTER

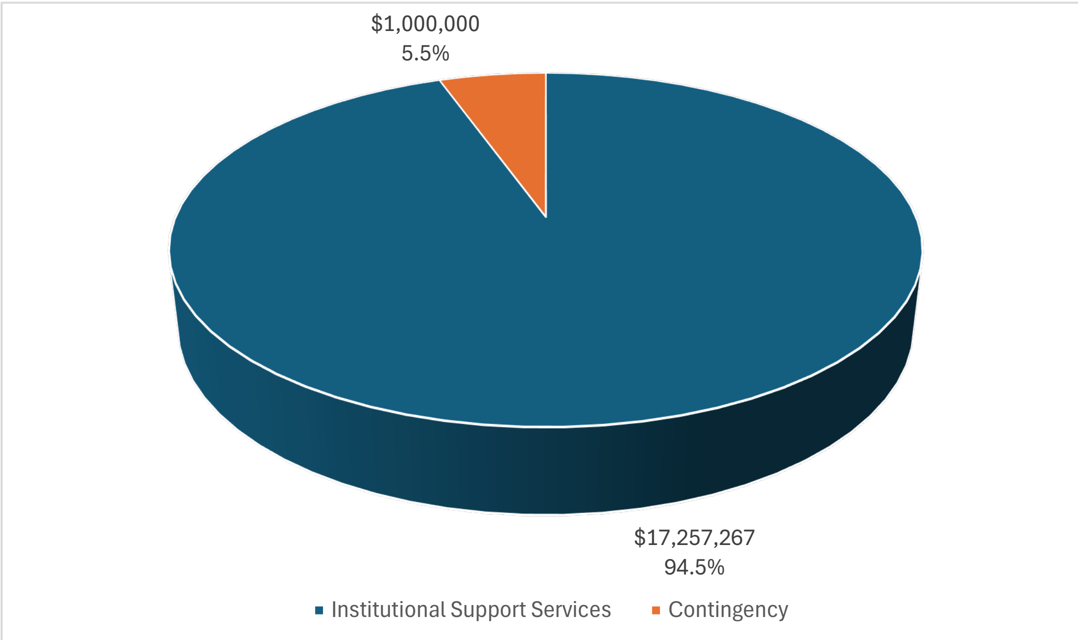
	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	3,339,664	3,339,664	3,324,201	18.2%
2000 CLASSIFIED SALARIES	6,917,403	6,917,403	6,940,021	38.0%
3000 EMPLOYEE BENEFITS **	6,034,894	6,034,894	6,281,579	34.4%
SALARY & BENEFIT SUBTOTAL	16,291,960	16,291,960	16,545,802	90.6%
4000 SUPPLIES & MATERIALS	197,250	197,250	117,250	0.6%
5000 OPERATING EXP	610,315	610,315	597,715	3.3%
6000 CAPITAL OUTLAY	5,500	5,500	5,500	0.0%
7000 TRANSFERS	(9,000)	(9,000)	(9,000)	0.0%
7999 CONTINGENCY	515,047	515,047	1,000,000	5.5%
DIRECT EXPENDITURE SUBTOTAL	1,319,112	1,319,112	1,711,465	9.4%
TOTAL BUDGETED EXPENDITURES	17,611,072	17,611,072	18,257,267	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY27 premiums is $734,262.

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



Institutional Support Services	$17,257,267	94.5%
Contingency	$1,000,000	5.5%
Total	$18,257,267	100.0%

Org #	Description	Category	Tentative
71197	Postage	Institutional Support Services	15,500
71199	Utilities	Institutional Support Services	27,000
72001	Chancellor's Office	Institutional Support Services	1,177,028
72005	Information Technology Ops	Institutional Support Services	3,869,527
72006	Business & Admin Svcs	Institutional Support Services	5,924,157
72008	Human Resources Operations	Institutional Support Services	2,726,185
72011	HR Personnel Comm	Institutional Support Services	1,138,740
72012	Institutional Effectiveness	Institutional Support Services	1,039,599
72039	Outreach & Marketing	Institutional Support Services	511,836
72067	District Office Building	Institutional Support Services	201,857
72074	Program Review Implementation	Institutional Support Services	625,838
72006	Contingency	Contingency	975,000
72001	Contingency	Contingency	25,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026-2027 TENTATIVE BUDGET

COMPARATIVE BUDGET SUMMARY

GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET		PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-		0.0%
2000 CLASSIFIED SALARIES	132,328	132,328	430,461		3.1%
2000 BOARD & COMMISSIONERS, OTHER	160,975	160,975	160,975		1.2%
3000 EMPLOYEE BENEFITS	247,224	247,224	465,407		3.4%
SALARY & BENEFIT SUBTOTAL	540,527	540,527	1,056,843		7.6%
4000 SUPPLIES & MATERIALS	54,473	54,473	54,473		0.4%
5000 OPERATING EXP	8,057,258	8,057,258	8,768,974	[1]	63.4%
6000 CAPITAL OUTLAY	70,000	70,000	70,000		0.5%
7000 TRANSFERS	3,572,043	3,572,043	3,779,515	[2]	27.3%
7999 CONTINGENCY	92,500	92,500	100,485		0.7%
DIRECT EXPENDITURE SUBTOTAL	11,846,274	11,846,274	12,773,447		92.4%
TOTAL BUDGETED EXPENDITURES	12,386,802	12,386,802	13,830,290		100.0%

[1] Operating Exp includes:

Districtwide Software Systems		1,964,008
Insurance Premiums		2,250,000
Legal		1,400,000
Districtwide IT Infrastructure		590,900
Bank, Credit Card Charges		328,120
Board Election		225,000
Bad Debt Exp-Uncollected Enroll Fee		175,000
Health Insurance Broker		168,000
D/W Marketing Campaign		162,000
Management Consulting		125,000
Districtwide Memberships		150,000
Parking Online Admin		138,000
Board of Trustees Operations		131,350
Unemployment Insurance		100,000
Online Transcript Admin		100,000
Collective Bargaining Costs		100,000
Recruitment-Advertising (HR)		100,000
Facilities Planning		52,000
District-wide Staff Development		48,655
1098T Reg Fee Rptg (Fed require)		49,700
Workers Comp State Fee		40,000
Employment related services		33,500
Personnel Commissioners		30,800
Collection Fees (COTOP)		30,000
Compliance		30,500
Employee Perception Survey		27,000
Durley Dr. Property Maintenance		11,000
Board Room Broadcasting		6,000
Classified Staff Development		1,900
Total	$	8,768,974

[2] Transfers in/out includes:

Campus Police Services	$	2,900,000
New Info Tech & Equip	$	300,000
College Work Study Match	$	338,515
Scheduled Maintenance	$	150,000
Classified Leadership Inst.	$	36,000
Academic Senate	$	30,000
Self-Insurance	$	25,000
Total	$	3,779,515

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

ORG. #	DESCRIPTION	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET
80099	SEIU Release Time	157,416	157,416	161,540
82011	Personnel Commissioners	92,809	92,809	98,034
82100	Board Election	-	-	225,000
82101	Board of Trustees Operations	341,174	341,174	382,448
82103	Legal	1,300,000	1,300,000	1,400,000
82104	Districtwide Memberships	150,000	150,000	150,000
82106	Police Services	2,700,000	2,700,000	2,900,000
82111	Audits	185,800	185,800	200,541
82112	Bank, Credit Card Charges	283,400	283,400	328,120
82114	College Work Study Match	338,295	338,295	345,766
82116	Unemployment Insurance	100,000	100,000	100,000
82119	Management Consulting	152,000	152,000	152,000
82122	1098T Reg Fee Rptg (Fed require)	40,100	40,100	49,700
82125	Classified Tuition Reimbursement	800	800	700
82127	H&W Employee Contribution Balancing	15,000	15,000	18,000
82128	Workers Comp State Fee	17,500	17,500	40,000
82129	Online Transcript Admin	100,000	100,000	100,000
82131	Insurance Premiums	1,953,000	1,953,000	2,250,000
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	138,000	138,000
82138	Classified Staff Development	5,900	5,900	5,900
82141	Durley Dr. Property Maintenance	11,700	11,700	11,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	52,000	52,000	52,000
82149	Exec Management Search Costs	50,000	50,000	50,000
82154	Academic Diversity Facilitators	60,000	60,000	60,000
82155	Employment related services	34,000	34,000	34,000
82156	Recruitment-Advertising (HR)	100,000	100,000	100,000
82159	District-wide Staff Development	90,000	90,000	96,200
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	100,000	100,000	100,000
82166	Board Room Broadcasting	6,000	6,000	6,000
82170	Collection Fees (COTOP)	30,000	30,000	30,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	Districtwide Software Systems	1,984,008	1,984,008	2,439,456
82180	Bad Debt Exp-Uncollected Enroll Fee	175,000	175,000	175,000
82181	Contingency	92,500	92,500	100,485
82188	Info Technology Equipment	50,000	50,000	50,000
82199	Classified Leadership Institute	36,000	36,000	36,000
82201	Districtwide IT Infrastructure	640,900	640,900	640,900
82203	Compliance	30,500	30,500	30,500
87313	D/W Marketing Campaign	150,000	150,000	150,000
	TOTAL EXPENDITURES	12,386,802	12,386,802	13,830,290

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

UTILITIES

	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET
GAS	300,000	300,000	300,000
WATER/SEWER	1,025,000	1,025,000	1,075,000
ELECTRICITY	4,300,000	4,300,000	3,750,000
TELEPHONE/TECH	75,000	75,000	75,000
DIRECT EXPENDITURE SUBTOTAL	5,700,000	5,700,000	5,200,000
TOTAL BUDGETED EXPENDITURES	5,700,000	5,700,000	5,200,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

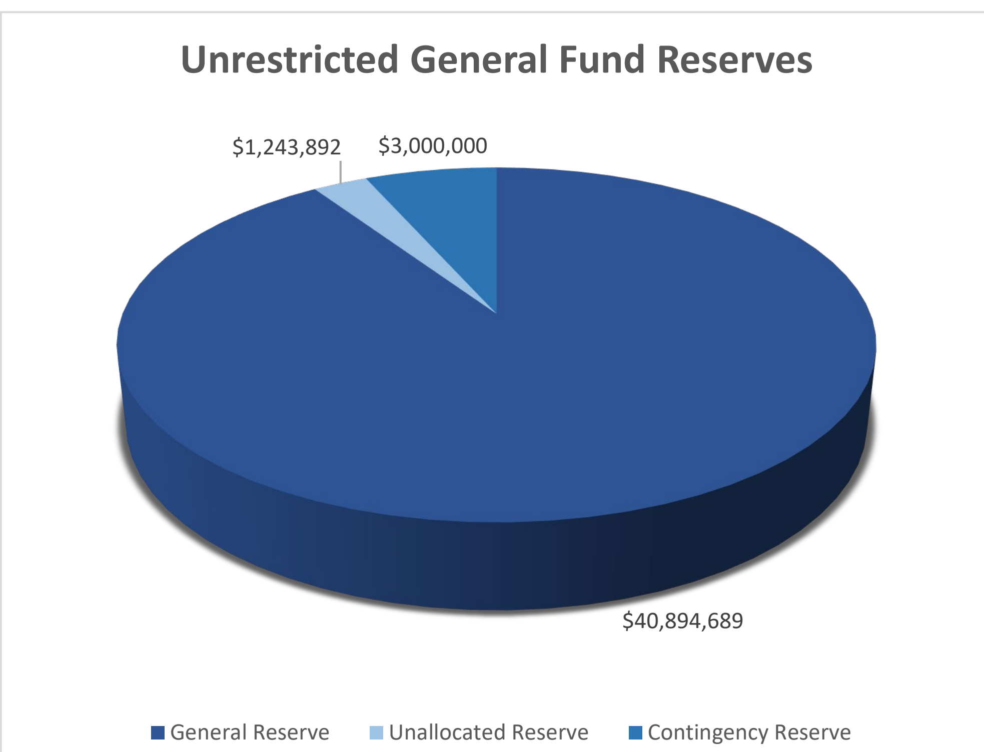
FUND BALANCES

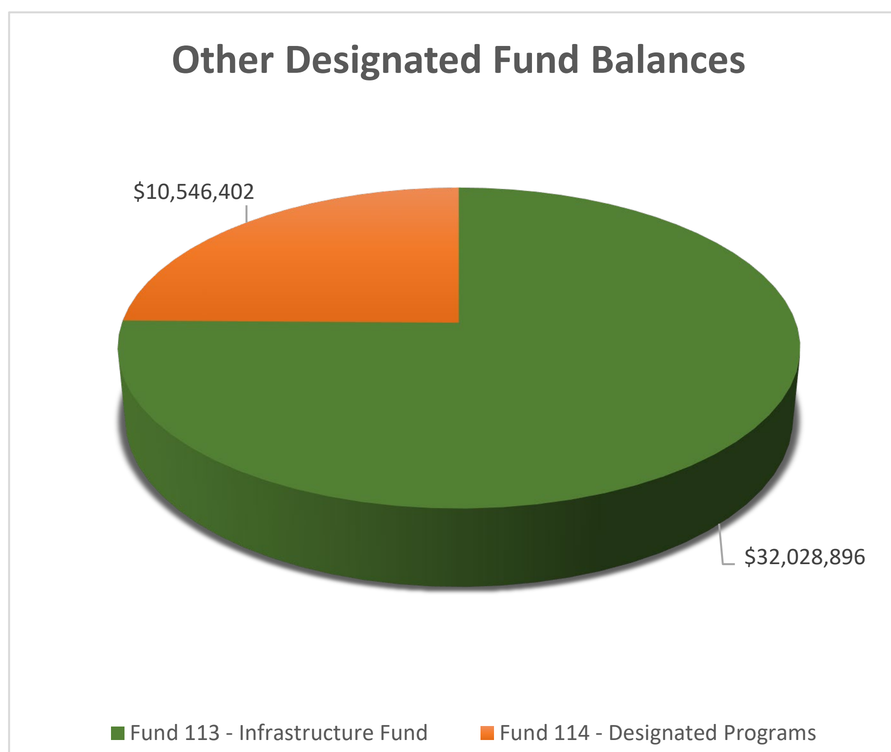
	6/30/2025 ACTUALS	6/30/2026 PROJECTIONS	6/30/2027 BUDGETED
Board Designated [a]			
General Reserve [b]	39,765,056	39,453,086	40,894,689
Budget Carryover	4,340,207	3,900,554	-
Contingency Reserve [c]	3,000,000	3,000,000	3,000,000
Unallocated	2,472,166	2,685,495	1,243,892
Total Fund 111 Total Reserves	49,577,429	49,039,135	45,138,581
Other Designated Fund Balances:			
Fund 113 - Infrastructure Model	31,626,113	21,355,263	32,028,896
Fund 114 - Designated Programs	14,342,075	14,391,270	10,546,402
Grand Total - General Fund Unrestricted	95,545,617	84,785,668	87,713,879

[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.





VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026-2027 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 113)
DESIGNATED INFRASTRUCTURE

Fund 113 – Unrestricted General Fund (Designated Infrastructure)

An infrastructure funding plan and allocation model was approved by the board in March, 2012 to help address ongoing structural deficits and the total cost of ownership (TCO) in infrastructure categories. As specified in the annually reviewed infrastructure funding plan, resources are reallocated annually from the unrestricted general fund and may accumulate in Fund 113 from year to year to address infrastructure needs. The intent of this designated fund is to provide foundational resources to address the district's deficits in areas such as scheduled maintenance and capital furniture (e.g., for classroom, faculty and administration), library materials and databases, instructional and non-instructional equipment, technology refresh and replacement (hardware and software), and so forth. Planning for and providing items in these categories are central to the core mission of the district and each college and enable the institutions to update essential products and services on a short-term, mid-range and long-term basis. Further, addressing the total cost of ownership is prudent business practice and a requirement of accreditation. The amount of annual funding is determined through the Infrastructure Funding Formula. Funds will be budgeted to expend in the year following the year in which the revenue is earned.

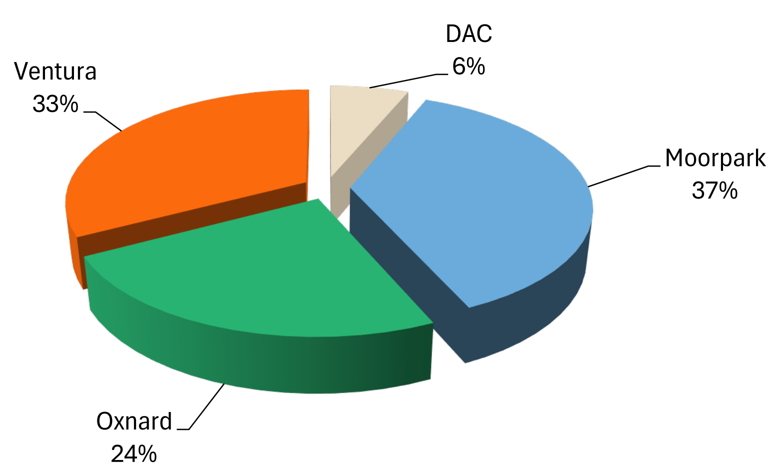
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

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

FUND 113 BY MAJOR OBJECT

		2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
8000	REVENUES [a]	6,500,000	10,249,000
1000	ACADEMIC SALARIES	-	-
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	-	-
	SALARY & BENEFIT SUBTOTAL	-	-
4000	SUPPLIES & MATERIALS	1,140,407	1,219,089
5000	OTHER OPERATING EXP	1,366,593	1,183,502
6000	CAPITAL OUTLAY	3,166,205	3,651,210
7000	OTHER OUTGO	7,090,000	3,650,000
TOTAL EXPENDITURES		12,763,205	9,703,801
	Net Change Fund Balance		545,199
	Beginning Fund Balance		31,483,697
	Ending Fund Balance		32,028,896

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 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE

FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	4,531,071		1,450,000	3,081,071
15221	MC	Library Materials & Databases	810,931		250,000	560,931
15222	MC	Inst & Non Inst Equip	2,771,160		400,000	2,371,160
15223	MC	Tech Hardware & Software	3,758,152		1,250,000	2,508,152
15224	MC	Other	499,923		250,000	249,923
		SUBTOTAL MOORPARK	**12,371,237**	**-**	**3,600,000**	**8,771,237**
25220	OC	Sch Maint & Capital Furniture	4,075,840		1,367,095	2,708,745
25221	OC	Library Materials & Databases	327,115		90,000	237,115
25222	OC	Inst & Non Inst Equip	292,609		168,551	124,058
25223	OC	Tech Hardware & Software	3,710,898		658,001	3,052,897
25224	OC	Other	1,092,462		36,000	1,056,462
		SUBTOTAL OXNARD	**9,498,924**	**-**	**2,319,647**	**7,179,277**
35220	VC	Sch Maint & Capital Furniture	3,535,100		1,475,000	2,060,100
35221	VC	Library Materials & Databases	604,167		160,000	444,167
35222	VC	Inst & Non Inst Equip	1,190,971		690,000	500,971
35223	VC	Tech Hardware & Software	2,780,000		800,000	1,980,000
35224	VC	Other	894,144		50,000	844,144
		SUBTOTAL VENTURA	**9,004,382**	**-**	**3,175,000**	**5,829,382**
75224	DAC	Other	609,154		609,154	-
		SUBTOTAL DAC	**609,154**	**-**	**609,154**	**-**
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			**31,483,697**	**10,249,000**	**9,703,801**	**32,028,896**

[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.

GENERAL FUND – UNRESTRICTED (FUND 114) DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

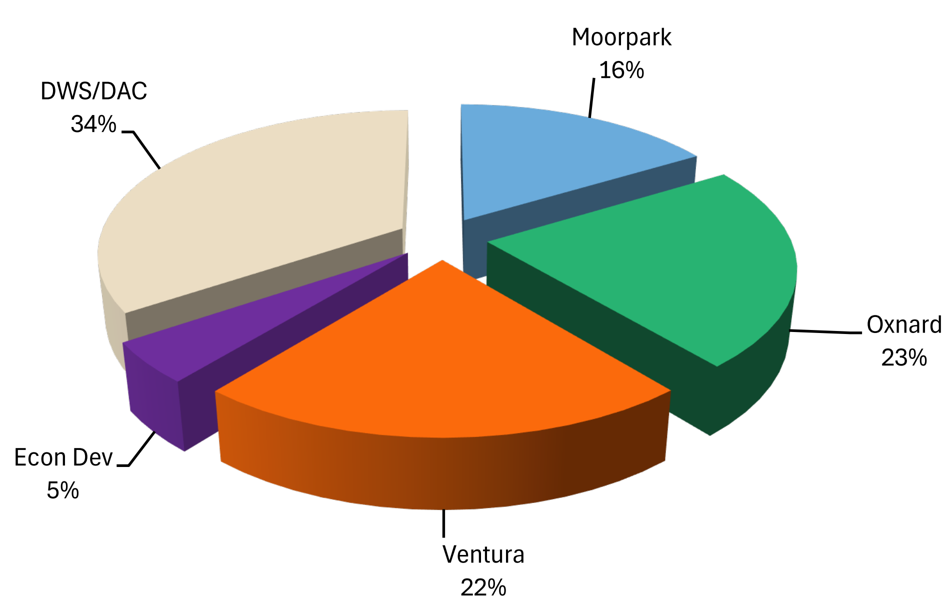
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, bookstore, civic center, and other activities initiated by the colleges and intended to be self-supporting. Fund 114 is also used to record board-approved "use of reserves." General purpose revenues 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 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
8000	REVENUES	2,289,025	2,368,195
1000	ACADEMIC SALARIES	313,960	6,000
2000	CLASSIFIED & OTHER SALARIES	1,113,293	1,154,545
3000	EMPLOYEE BENEFITS	727,602	649,400
SALARY & BENEFIT SUBTOTAL		2,154,855	1,809,944
4000	SUPPLIES & MATERIALS	424,960	338,232
5000	OTHER OPERATING EXP	1,738,765	1,587,805
6000	CAPITAL OUTLAY	272,575	148,550
7000	OTHER OUTGO	1,029,419	1,098,707
TOTAL EXPENDITURES		5,620,574	4,983,239
	Net Change Fund Balance		(2,615,044)
	Beginning Fund Balance		13,161,446
	Ending Fund Balance		10,546,402

Expenditure Budget by Site



See Fund 114 by Program for details.

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

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	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 Rising Scholars	14,226		15,268	(1,043)
12911	MC	Photovoltaic & Renewable Energy Tec	4,939		4,939	-
14225	MC	MC Performing Arts Center	1,442		1,442	-
15002	MC	Civic Center	197,376	90,000	95,359	192,016
15004	MC	Indirect Cost Recovery	1,212,379	32,000	121,503	1,122,877
15024	MC	Proctoring/Testing Fees	8,071		2,850	5,221
15026	MC	Bookstore Lease	1,289,354	75,000	117,623	1,246,731
15032	MC	MC Emergency Activities	51,032		31,354	19,678
1512x	MC	Community Services	9,275		8,985	290
1520x	MC	International Students	530,316	515,000	410,848	634,469
		SUBTOTAL MOORPARK PROGRAMS	**3,380,284**	**712,000**	**815,921**	**3,276,364**
22073	OC	Foundation Support	69,513			69,513
22147	OC	CSSC County Lease	645,448		10,000	635,448
24461	OC	Auto Body	2,863		2,683	180
24510	OC	Dental Hygiene	325,742	45,000	40,387	330,355
24560	OC	Dental Hygiene Endow/Donations	2,000		500	1,500
24565	OC	EMT Skills Testing	13,465		2,000	11,465
24567	OC	State Fire Training	16,236	15,000	23,150	8,086
25002	OC	Civic Center	316,451	133,600	293,145	156,907
25004	OC	Indirect Cost Recovery	1,133,071		638,740	494,331
25010	OC	Leases	521,486	64,600		586,086
25023	OC	College Improvement Fund	38,694	10,000	9,000	39,694
25024	OC	Proctoring/Testing Fees	7,909			7,909
25026	OC	Bookstore Lease	72,911	30,000		102,911
25031	OC	Contingency	153,667		13,000	140,667
25032	OC	OC Emergency Activities	59,076		27,500	31,576
25200	OC	International Students	8,963	55,000	52,473	11,490
25201	OC	CC Foundation Smog Ref & Tech	13,595	12,000	12,000	13,595
		SUBTOTAL OXNARD PROGRAMS	**3,401,091**	**365,200**	**1,124,577**	**2,641,713**
32060	VC	Public Information Office	7,586		7,586	-
35002	VC	Civic Center	675,170	296,000	405,870	565,300
35004	VC	Indirect Cost Recovery	1,832,821	100,000	157,465	1,775,356
35009	VC	El Camino High School Lease	7,352	25,845	25,000	8,197
3501x	VC	Leases	145,630	60,000		205,630
35024	VC	Testing Fees	24,579	4,000	5,000	23,579

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

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
35026	VC	Bookstore Lease	278,673	60,000	235,300	103,373
35032	VC	VC Emergency Activities	29,783		15,000	14,783
35200	VC	International Students	479,330	200,000	216,259	463,071
35202	VC	Baccalaureate Degree Program	30,000		30,000	-
		SUBTOTAL VENTURA PROGRAMS	**3,510,923**	**745,845**	**1,097,479**	**3,159,289**
53001	EWD	District Economic Development Office	228,013		228,013	-
		SUBTOTAL ECON DEV PROGRAMS	**228,013**	**-**	**228,013**	**-**
72067	DAC	District Office Building	355,953	217,650	362,289	211,314
75004	DAC	Indirect Cost Recovery	1,035,982	300,000	417,009	918,973
		SUBTOTAL DAC PROGRAMS	**1,391,935**	**517,650**	**779,298**	**1,130,287**
82108	DWS	District Office Lease	29,697			29,697
82119	DWS	Management Consulting	39,837		39,837	-
82123	DWS	Remote Registration	32,594		32,594	-
82130	DWS	Emergency Preparedness	165,516		165,516	-
82139	DWS	Student Print Services	280,832	20,000	20,000	280,832
82147	DWS	GO Bond Consultant	103,060		103,060	-
82166	DWS	Board Room Broadcasting	38,220		10,000	28,220
82186	DWS	Energy Efficiency	78,713	7,500	86,213	-
85032	DWS	D/W Emergency Activities	459,177		459,177	-
87313	DWS	D/W Marketing Campaign	21,555		21,555	-
		SUBTOTAL DISTRICTWIDE PROGRAMS	**1,249,200**	**27,500**	**937,951**	**338,749**
TOTAL GENERAL FUND - UNRESTRICTED DESIGNATED			**13,161,446**	**2,368,195**	**4,983,239**	**10,546,402**

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

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

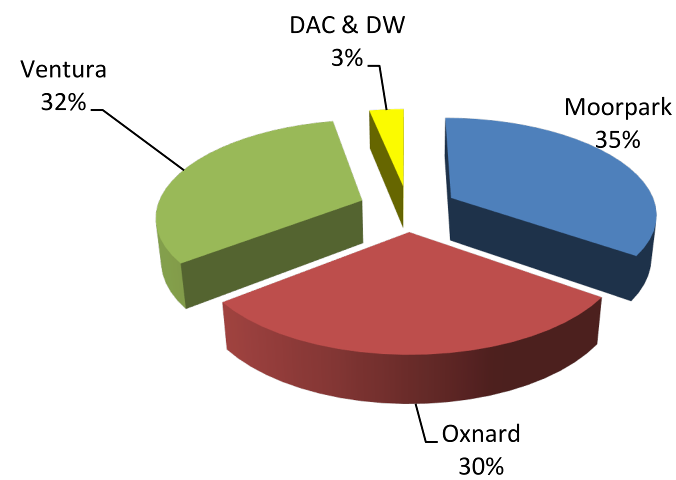
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

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

FUND 12X BY MAJOR OBJECT

		2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET
8000	REVENUES	109,827,469	115,925,940	90,021,195
1000	ACADEMIC SALARIES	15,881,089	16,254,956	13,050,451
2000	CLASSIFIED & OTHER SALARIES	28,311,875	28,955,251	22,142,310
3000	EMPLOYEE BENEFITS	15,973,882	16,608,662	13,772,825
SALARY & BENEFIT SUBTOTAL		60,166,846	61,818,869	48,965,586
4000	SUPPLIES & MATERIALS	10,535,361	11,819,773	7,684,395
5000	OTHER OPERATING EXP	14,640,411	15,346,594	10,385,775
6000	CAPITAL OUTLAY	4,809,473	5,277,865	2,719,820
7000	OTHER OUTGO	21,017,891	23,005,352	21,052,321
TOTAL EXPENDITURES		111,169,981	117,268,453	90,807,897
	Net Change Fund Balance			(786,702)
	Beginning Fund Balance			6,126,252
	Ending Fund Balance			5,339,550

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	15,797,159	13,292,021	16,249,907	966,224	46,305,310
125	OTHER STATE GRANTS	13,031,694	9,981,175	10,754,483	1,756,430	35,523,782
126	FEDERAL GRANTS	414,429	2,325,115	553,509	-	3,293,053
128x	RESTRICTED LOTTERY & IELM	1,887,805	1,012,917	1,349,451	-	4,250,173
129	OTHER RESTRICTED FUNDS	419,680	389,715	441,138	185,047	1,435,579
TOTAL GENERAL FUND RESTRICTED		31,550,766	27,000,942	29,348,487	2,907,701	90,807,897

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x68x1	CARE Prior Year(s)	100,489	-	487,481	-	587,970
x6841	CARE 2026-27	156,600	396,860	167,424	-	720,884
various	DSPS Prior Year(s)	636,053	462,249	1,229,370	-	2,327,672
x6842	DSPS 2026-27	1,639,630	1,390,602	1,387,409	-	4,417,641
x6833	EOPS Prior Year(s)	437,354	20,380	611,782	-	1,069,516
x6843	EOPS 2026-27	1,123,548	1,649,189	1,437,012	-	4,209,749
x6038	TANF 2026-27	36,359	47,469	43,809	-	127,637
x641x	Student Financial Aid Admin Prior Year(s)	8,538	24,748	29,175	-	62,461
x6413	Student Financial Aid Admin 2026-27	520,014	367,663	535,155	-	1,422,832
x6521	Student Equity & Achievement Prior Year(s)	2,224,240	724,815	225,690	-	3,174,745
x6522	Student Equity & Achievement 2026-27	3,698,769	2,623,264	3,615,551	-	9,937,584
x661x	Guided Pathways Prior Year(s)	-	-	-	-	-
x7010	Perkins Title I Part C 2026-27	526,751	285,849	415,588	-	1,228,188
x734x	CalWORKS Prior Year(s)	76,961	139,749	346,046	-	562,756
x7347	CalWORKS 2026-27	215,023	310,717	279,192	-	804,932
x7510	Strong Workforce Local Prior Year(s)	734,163	783,031	1,078,513	-	2,595,707
x7511	Strong Workforce Local 2026-27	1,154,720	743,879	1,024,587	-	2,923,186
x7610	Strong Workforce Regional Prior Year(s)	606,338	523,065	578,495	295,554	2,003,452
x812x	Veteran Resource Center Prior Year(s)	61,807	89,052	21,822	-	172,681
x8125	Veteran Resource Center 2026-27	71,913	69,118	99,861	-	240,892
x843x	Dreamer Resource Prior Year(s)	233,501	157,383	11,974	-	402,858
x8436	Dreamer Resource 2026-27	98,388	74,824	89,909	-	263,121
x844x	Basic Needs Center Prior Year(s)	12,735	846,580	98,693	-	958,008
x8445	Basic Needs Center 2026-27	347,689	290,219	340,381	-	978,289
x845x	Mental Health Services Support Prior Year(s)	36,747	251,458	311,848	-	600,053
x8455	Mental Health Services Support 2026-27	269,161	205,313	251,133	-	725,607
x859x	NextUp Prior Year(s)	306,696	473,266	1,497,428	-	2,277,389
x8594	NextUp 2026-27	425,701	311,655	-	-	737,356
x8721	Financial Aid Technology 2026-27	37,272	29,625	34,579	-	101,476
8614x	Equal Employment Opportunity Prior Year(s)	-	-	-	153,567	153,567
86145	Equal Employment Opportunity 2026-27	-	-	-	131,944	131,944
8605x	Technology and Data Security Prior Year(s)	-	-	-	210,159	210,159
86053	Technology and Data Security 2026-27	-	-	-	175,000	175,000
TOTAL STATE CATEGORICAL FUNDS		15,797,159	13,292,021	16,249,907	966,224	46,305,310

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x2138	Classified Professional Development Funds*	-	5,738	6,086	7,508	19,333
x6077	CA College Promise*	2,012,845	33,522	-	-	2,046,367
x6078	CA College Promise 2026-27	2,255,842	200,840	632,900	-	3,089,582
x6124	Dreamers Resource Center Emergency Funds*	129,903	33,000	118,709	-	281,612
x6326	Student Success Completion Grant*	2,596	-	-	-	2,596
x6327	Student Success Completion Grant 2026-27	4,161,486	3,464,001	3,625,133	-	11,250,620
x6410	Cal LAW*	-	45,000	7,535	-	52,535
x6920	The Port of Hueneme SPEED Project*	-	275,000	23,000	-	298,000
x7059	Foster & Kinship Care Education 2026-27	-	75,600	103,908	-	179,508
various	MESA*	460,548	799,464	920,997	-	2,181,008
x72xx	MESA 2026-27	280,000	280,000	280,000	-	840,000
x7568	Nursing Enrollment & Retention Grant*	29,470	-	20,039	-	49,509
x7569	Nursing Enrollment & Retention Grant 2026-27	134,633	-	197,213	-	331,846
x7821	Common Course Numbering*	913,043	897,482	884,219	-	2,694,744
x7902	COVID-19 Recovery Block Grant*	466,240	187,382	1,180,036	1,530,174	3,363,831
x8136	Retention & Enrollment Outreach*	17,633	-	82,932	-	100,565
x846x	Basic Needs Services Support (All Phases)*	227,685	165,726	66,500	-	459,911
x847x	LGBTQ+*	238,012	127,592	230,814	-	596,418
x848x	Reg Collaboration and Coord Grant*	133,583	59,627	63,458	-	256,669
x8580	College and Career Access Pathways*	25,075	1,017	2,387	-	28,479
x8610	Regional Equity Recovery Partnership*	12,637	25,260	-	-	37,897
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)*	202,980	244,842	452,775	-	900,597
x8790	Equitable Placement, Support & Completion*	-	348,558	119,075	-	467,632
x8820	Student Transfer Achievement Reform (STAR)*	283,803	51,920	104,125	-	439,848
x6240	Program Pathway Mapper*	59,466	-	56,381	-	115,847
16330	AI Fellows*	163,295	-	-	-	163,295
16401	Communities of Practice (COP)*	5,304	-	-	-	5,304
17715	A2Mend*	9,083	-	-	-	9,083
x7726	Institutional Effectiveness Partnership Initiative*	18,612	-	188,329	-	206,941
x842x	K-16 Regional Collaborative (All Cycles)*	203,596	-	51,646	-	255,242
27461	Child Development Center Expansion Grant		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)*	-	1,043,955	-	-	1,043,955
2690x	Homeless and Housing Insecurity Pgm (HHIP) 2026-27	-	438,663	-	-	438,663
36710	Veterans Demonstration Project*	-	-	105,658	-	105,658
37830	Health Care Access Information (HCAI)	-	-	149,858	-	149,858
38560	Rebuilding Nursing Infrastructure (RNI)	-	-	531,883	-	531,883
86002	Information Technology & Data Security*	-	-	-	218,749	218,749
TOTAL OTHER STATE GRANTS		13,031,694	9,981,175	10,754,483	1,756,430	35,523,782

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 TENTATIVE 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*	348,413	-	-	-	348,413
27165	Guided Pathways Year 5*	-	656,310	-	-	656,310
27433	Project Puentes Year 3*	-	165,913	-	-	165,913
27621	Faculty Professional Development Project*	-	200,212	-	-	200,212
27625	National Institute of Food and Agriculture (NIFA)	-	146,997	-	-	146,997
27631	Trio Student Support Year 1*	-	182,727	-	-	182,727
27632	Trio Student Support Year 2	-	272,364	-	-	272,364
28155	Proyecto Exito Year 5*	-	81,295	-	-	81,295
28174	Upward Bound Year 4*	-	207,000	-	-	207,000
28175	Upward Bound Year 5	-	309,504	-	-	309,504
37462	Project PORT Year 2*	-	-	438,296	-	438,296
TOTAL FEDERAL GRANTS		414,429	2,325,115	553,509	-	3,293,053

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,309,305	376,749	1,349,451	-	3,035,505
VAR	Restricted Lottery 2026-27	-	-	-	-	-
TOTAL RESTRICTED LOTTERY		1,309,305	376,749	1,349,451	-	3,035,505

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	578,500	636,168	-	-	1,214,668
TOTAL IELM		578,500	636,168	-	-	1,214,668

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	20,090	7,085	9,075	-	36,249
x6006	Work Study	395,838	382,630	432,063	-	1,210,531
16711	LatinX - Moorpark College Foundation*	3,752	-	-	-	3,752
81009	Financial Aid Administrative Allowance	-	-	-	185,047	185,047
TOTAL OTHER RESTRICTED FUNDS		419,680	389,715	441,138	185,047	1,435,579

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

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 Tentative Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes $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 TENTATIVE BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2025-26 ADOPTED BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTED BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTED BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE	503,489	536,913	153,487	150,186	656,976	687,099
REVENUES						
Parking Fees - Permits	340,000	340,000	96,699	70,000	436,699	410,000
Parking Fees - Permits CCPG	190,000	190,000	-	-	190,000	190,000
Parking Fees - Daily/Coin	175,000	175,000	-	-	175,000	175,000
Parking and Traffic Fines	100,000	100,000	-	-	100,000	100,000
Other Local Revenues/Fees	190,000	190,000	-	-	190,000	190,000
TOTAL REVENUES	995,000	995,000	96,699	70,000	1,091,699	1,065,000
EXPENDITURES						
Classified & Other Salaries	2,114,747	2,264,973	-	-	2,114,747	2,264,973
Employee Benefits	1,142,279	1,090,533	-	-	1,142,279	1,090,533
Supplies and Materials	60,000	136,200	-	-	60,000	136,200
Operating Expenditures	334,550	363,050	-	-	334,550	363,050
TOTAL EXPENDITURES	3,651,576	3,854,756	-	-	3,651,576	3,854,756
OPERATING INCOME (LOSS)	(2,656,576)	(2,859,756)	96,699	70,000	(2,559,877)	(2,789,756)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	(110,000)	(110,000)	-	-	(110,000)	(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)	2,690,000	2,890,000	(100,000)	(100,000)	2,590,000	2,790,000
NET CHANGE IN FUND BALANCE	33,424	30,244	(3,301)	(30,000)	30,123	244
ENDING FUND BALANCE	536,913	567,157	150,186	120,186	687,099	687,343

[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 TENTATIVE BUDGET

HEALTH SERVICES FUND (FUND 13X)

Fund 13x – Health Services Fund

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The student health fee assessment for the fall and spring semesters is $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 TENTATIVE BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE*	2,829,351	2,944,870	1,223,725	1,256,975	342,828	251,953	4,395,904	4,453,797
REVENUES								
State Mandated Costs-Block Grant	120,000	121,000	54,800	54,800	105,000	105,000	279,800	280,800
Other State Revenues	13,000	13,000	-	-	-	-	13,000	13,000
Student Health Fees	873,000	850,000	450,000	503,900	685,000	700,000	2,008,000	2,053,900
Other Student Charges	42,000	40,000	17,500	17,500	30,000	30,000	89,500	87,500
Other Income	3,500	3,800	4,100	900	13,000	8,000	20,600	12,700
TOTAL REVENUES	1,051,500	1,027,800	526,400	577,100	833,000	843,000	2,410,900	2,447,900
EXPENDITURES								
Academic Salaries	148,728	152,118	114,595	150,279	153,891	164,279	417,214	466,676
Classified & Other Salaries	333,341	326,810	112,903	102,746	304,236	256,939	750,480	686,496
Employee Benefits	283,662	299,276	123,247	147,425	324,848	256,255	731,757	702,956
Supplies & Materials	48,750	48,750	67,473	47,650	27,500	26,500	143,723	122,900
Operating Expenses	121,500	125,100	74,933	58,608	113,400	118,200	309,833	301,908
TOTAL EXPENDITURES	935,981	952,054	493,150	506,708	923,875	822,173	2,353,007	2,280,936
OPERATING INCOME (LOSS)	115,519	75,746	33,250	70,392	(90,875)	20,827	57,893	166,964
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	5,000	-	-	-	5,000
Transfers In / (Out)	-	-	-	-	-		-	-
TOTAL NON OPERATING REV / (EXP)	-	-	-	5,000	-	-	-	5,000
NET CHANGE IN BALANCE	115,519	75,746	33,250	75,392	(90,875)	20,827	57,893	171,964
ENDING FUND BALANCE	2,944,870	3,020,616	1,256,975	1,332,367	251,953	272,780	4,453,797	4,625,761

*2026-27 Beginning Fund Balance reflects 2025-26 projected Ending Fund Balance and may be different from the Adoption Budget Ending Fund Balance.

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 TENTATIVE BUDGET
SPECIAL REVENUE FUND
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
INSTRUCTIONAL LAB OUTLET
FUND 322

	OXNARD	
	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING BALANCE	609,224	592,354
REVENUES		
Food Sales	107,000	100,000
Catering Sales	3,000	2,500
TOTAL REVENUES	110,000	102,500
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	25,888	26,413
Supplies and Materials	81,800	81,400
Operating Expenditures	19,183	17,600
TOTAL EXPENDITURES	126,871	125,413
OPERATING INCOME (LOSS)	(16,871)	(22,913)
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	-	-
TOTAL NON OPERATING REV / (EXP)	-	-
NET CHANGE IN FUND BALANCE	(16,871)	(22,913)
ENDING FUND BALANCE	592,354	569,441

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 TENTATIVE BUDGET
CHILD DEVELOPMENT CENTER
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE	870,487	777,959	115,630	115,630	232,038	197,583	1,218,155	1,091,172
REVENUES								
Child Care Tax Bailout Apportionment	43,000	43,000	40,000	40,000	34,000	34,000	117,000	117,000
Child Care Fees	413,000	413,000	150,000	150,000	415,000	427,000	978,000	990,000
Child Care Fees-paid by others	-	-	200,000	200,000	-	-	200,000	200,000
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	456,000	456,000	390,000	390,000	449,000	461,000	1,295,000	1,307,000
EXPENDITURES								
Classified & Other Salaries	352,526	307,709	498,956	512,232	372,534	422,602	1,224,016	1,242,543
Employee Benefits	180,402	180,101	276,076	333,841	183,371	205,943	639,849	719,886
Supplies & Materials	5,000	5,000	20,650	5,200	7,400	8,400	33,050	18,600
Operating Expenses	10,600	10,600	7,500	3,600	5,150	5,750	23,250	19,950
TOTAL EXPENDITURES	548,528	503,411	803,182	854,873	568,455	642,695	1,920,165	2,000,979
OPERATING INCOME (LOSS)	(92,528)	(47,411)	(413,182)	(464,873)	(119,455)	(181,695)	(625,165)	(693,979)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	413,182	413,182	85,000	85,000	498,182	498,182
TOTAL NON OPERATING REV/ (EXP)	-	-	413,182	413,182	85,000	85,000	498,182	498,182
NET CHANGE IN BALANCE	(92,528)	(47,411)	-	(51,690)	(34,455)	(96,695)	(126,983)	(195,796)
ENDING FUND BALANCE	777,959	730,548	115,630	63,940	197,583	100,888	1,091,172	895,376

SPECIAL REVENUE FUND (FUND 391)

ANIMAL CARE & TRAINING (ANCT)

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

Fund 391 – Animal Care & Training (ANCT)
This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet or instructional lab component of the EATM program. In addition to the revenue generated from private gifts and fundraising events and activities, the Zoo is also open to the public on weekends and regularly hosts K-12 field trips for a reasonable fee, thus ensuring it continues to be a self-sustaining enterprise.

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

	MOORPARK	
	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING BALANCE	340,412	412,701
REVENUES		
Fund Raising	370,000	370,000
Private Gifts/Contributions	37,000	5,000
Ticket & Event Sales	380,000	360,000
Other Local Income		
TOTAL REVENUES	787,000	735,000
EXPENDITURES		
Classified Salaries	230,682	230,682
Employee Benefits	148,897	151,665
Supplies and Materials	41,500	44,500
Operating Expenditures	145,910	142,910
TOTAL EXPENDITURES	566,989	569,757
OPERATING INCOME (LOSS)	220,011	165,243
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	(147,722)	(149,464)
TOTAL NON OPERATING REV / (EXP)	(147,722)	(149,464)
NET CHANGE IN FUND BALANCE	72,289	15,779
ENDING FUND BALANCE	412,701	428,480

CAPITAL PROJECTS FUND (FUND 4XX)

Fund 4xx – Capital Projects
Fund 4xx accounts for the financial resources used in the acquisition and/or construction of major capital outlay projects. Project elements may include site improvements including parking lots, walkways and monument signs, building renovations, new construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, local funds, redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

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

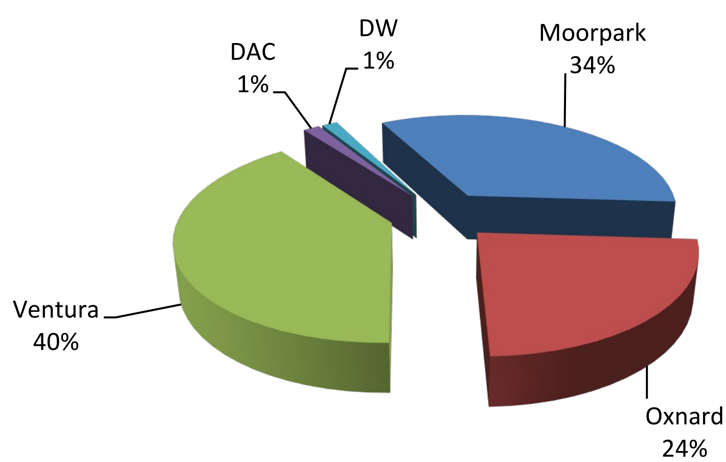
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund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

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

FUND 4x BY MAJOR OBJECT

	2025-26 ADOPTION BUDGET	2025-26 REVISED BUDGET	2026-27 TENTATIVE BUDGET
8000 REVENUES	82,373,162	89,431,256	7,713,558
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	11,331	-
3000 EMPLOYEE BENEFITS	-	865	-
SALARY & BENEFIT SUBTOTAL	-	12,196	-
4000 SUPPLIES & MATERIALS	4,061,727	4,134,052	1,565,657
5000 OTHER OPERATING EXP	5,383,644	5,747,898	2,740,719
6000 CAPITAL OUTLAY	136,311,698	138,794,341	15,409,941
7000 OTHER OUTGO	520,563	8,604,563	438,000
TOTAL EXPENDITURES	146,277,632	157,293,049	20,154,317
Net Change Fund Balance			(12,440,759)
Beginning Fund Balance			54,322,865
Ending Fund Balance			41,882,106

Expenditure Budget by Site



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

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
411	State Bond	1,144,414					1,144,414
412	State Scheduled Maintenance	861,816	963,118	1,741,174			3,566,108
4160x	State Housing Planning/Construction		26,402	2,558,535			2,584,937
415	Redevelopment Agency Funds			225,619			225,619
417	Non Res Stdnt Cptl Outlay Surcharge	-	-	-	-	-	-
419	Locally Funded Projects	4,460,174	3,188,717	2,379,874	18,452	4,318	10,051,534
44x/451	New Information Technology/ Tech Refresh & Equipment Replacement	284,600	581,913	1,161,000	279,000	275,192	2,581,704
TOTAL CAPITAL PROJECTS		6,751,004	4,760,149	8,066,202	297,452	279,509	20,154,317

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

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

LOC	PROJECT DESCRIPTION	PROJECT BUDGET	REVENUE	EXPENSES	REMAINING PROJECT BUDGET
MC	MC Admin Bldg Renovation	1,144,414	706,414	706,414	438,000
MC	Resurface Running Track	1,748	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	3,689	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	3,147	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	886	886	886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	30,581	30,581	30,581	-
MC	17/18 COMM BLDG RESTRM UPGRD	2,760	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	5,377	5,377	5,377	-
MC	21/22 Repl Carpet PhySci & Life Sci	47,453	47,453	47,453	-
MC	21/22 CW Auto Sliding Door Repl	299,140	120,000	120,000	179,140
MC	21/22 Paint Ext Bldg 2,19,6,11,40	273,148	80,000	80,000	193,148
MC	21/22 PA Speaker Replacement	387,215	41,775	41,775	345,440
MC	22/23 Repl Sanitary Sewer Bldg 1	257,500	257,500	257,500	-
MC	22/23 Repl water piping in Bldg 1	346,746	30,000	30,000	316,746
MC	22/23 Repl HVAC Sys in Bldg 1	365,000	140,000	140,000	225,000
MC	22/23 Repl Lighting in Tech 105	50,000	50,000	50,000	-
MC	23/24 Repl Irrigation Cntrllrs Ph 2	46,900	46,900	46,900	-
	MOORPARK COLLEGE SUBTOTAL	**3,265,703**	**1,568,230**	**1,568,230**	**1,697,473**

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

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

LOC	PROJECT DESCRIPTION	PROJECT BUDGET	REVENUE	EXPENSES	REMAINING PROJECT BUDGET
OC	SM 13/14 R/R RESTROOMS CW	11,463	11,463	11,463	-
OC	S/M 13/14 SIDEWALK R/R CW	3,355	3,355	3,355	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	200	200	200	-
OC	13/14 REPLACE FLOORING CW LS10	221	221	221	-
OC	Refurb Stud Restrm #24 CSC SM 15/16	21,757	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	35,001	35,001	35,001	-
OC	REPL CEILING TILES BLDG 4	2,637	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	13,348	13,348	13,348	-
OC	OC REPLACE FIRE ALARM BLDG 6	332	332	332	-
OC	OC SM 21/22 Repr/Repl Fire Alarm NH	26,971	26,971	26,971	-
OC	OC SM21-22 Repl Fire Alrm Dialer CW	8,309	8,309	8,309	-
OC	OC SM21-22 Elec Trnfrmr Repl PhysEd	33,200	33,200	33,200	-
OC	OC SM21-22 Elec Trnfrmr Repl OccEd	48,000	48,000	48,000	-
OC	OC SM21-22 Elec Trnfrmr Repl LtrSci	68,000	68,000	68,000	-
OC	OC SM21-22 Elec Tranformr Repl Opps	25,000	25,000	25,000	-
OC	OC SM21-22 Elec Trnfrmr Repl LibArt	48,000	48,000	48,000	-
OC	OC SM21-22 Elec Trnfrmr Repl AutoTc	52,000	52,000	52,000	-
OC	OC SM21-22 Elec Trnfrmr Repl NoHall	13,550	13,550	13,550	-
OC	OC SM21-22 CW Turf Replacement	100,000	100,000	100,000	-
OC	OC SM21-22 CW Convert to Drip Irrgt	626	626	626	-
OC	OC SM21-22 Window Replacmt LA Bldg	245,000	245,000	245,000	-
OC	OC SM21-22 Repaint Curb/Striping CW	7,162	7,162	7,162	-
OC	22/23 CW repl turf w/ low water use	189,808	189,808	189,808	-
OC	OC 23/24 CW Misc Signs Installation	9,177	9,177	9,177	-
OC	OC Student Housing Planning Grant	26,402	26,402	26,402	-
	OXNARD COLLEGE SUBTOTAL	**989,519**	**989,519**	**989,519**	**-**

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

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

LOC	PROJECT DESCRIPTION	PROJECT BUDGET	REVENUE	EXPENSES	REMAINING PROJECT BUDGET
VC	VC Student Housing Construction	56,053,936	2,558,535	2,558,535	53,495,401
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	6,000	6,000	6,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	96,178	96,178	96,178	-
VC	SM 21-22 VC LRC Glass roof replacem	920,741	26,346	26,346	894,395
VC	SM 21-22 VC CW Window replacement	17,094	17,094	17,094	-
VC	SM 21-22 VC Repl Emg Life Safety Sy	1,437,559	289,712	289,712	1,147,847
VC	22/23 AEC Bldg 6 Roof Replacement	13,812	13,812	13,812	-
VC	22/23 AEC Bldg 6&7 Repair Roof/Drai	556,234	556,234	556,234	-
VC	22/23 CW Eng Eff EV Charging Statns	607,869	607,869	607,869	-
	VENTURA COLLEGE SUBTOTAL	**59,837,353**	**4,299,709**	**4,299,709**	**55,537,643**
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
MC	195X	2,734,844	-	-	2,734,844
OC	295X	975,347	-	-	975,347
VC	395X	479,471	-	-	479,471
	SUBTOTAL	**4,189,662**			**4,189,662**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	Former Santa Paula RDA	274,201	-	146,573	127,628
VC	Former Fillmore RDA	414,756	-	79,047	335,710
VC	Former Ojai RDA	137,287	-	-	137,287
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
MC	190xx	4,430,162	-	-	4,430,162
OC	290xx	2,446,981	-	-	2,446,981
VC	390xx	308,075	-	-	308,075
	SUBTOTAL-REDEVELOPMENT AGENCY FUNDS	**8,011,462**	**-**	**225,619**	**7,785,842**

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	468,685	60,000	-	528,685
OC	Capital Outlay Surcharge	141,740	15,000	-	156,740
VC	Capital Outlay Surcharge	177,969	50,000	-	227,969
	SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS	**788,393**	**125,000**	**-**	**913,393**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2026 - 2027 TENTATIVE 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	352,143	-	352,143	-
MC	Moorpark College Wayfinding	45,648	-	45,648	-
MC	Special Rep & Site Improvmnts Phs 2	2,703	-	2,703	-
MC	MC ZOO TIGER HABITAT	861,983	-	150,000	711,983
MC	MC Campus Center Renovation	12,903,547	-	93,000	12,810,547
MC	Zoo Lath House Repairs	2,120,919	-	180,004	1,940,914
MC	Sand Volleyball Courts	47,771	-	47,771	-
MC	MC Amphitheater	4,293,462	-	293,462	4,000,000
MC	MC EV Charging Stations	205,610	-	205,610	-
MC	MC Art Gallery Modifications	6,037	-	6,037	-
MC	MC Quad Improvements	204,433	-	204,433	-
MC	MC Student Housing Planning Grant	71,221	-	67,155	4,066
MC	MC CC Outbuilding Reloc & Replac	4,087,443	-	177,203	3,910,240
MC	MC Parking Maintenance	2,754,991	-	534,577	2,220,414
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 Systm	515	-	515	-
MC	MC Fire Alarm System Upgrade	672,260	-	22,260	650,000
MC	MC Utitlity Vault Repairs	17,006	-	17,006	-
MC	MC Next Up Foster Youth Imprv	28,551	-	28,551	-
MC	MC ADA Parking Upgrades	68,710	-	68,710	-
MC	MC PAC Network & Audio Upgrade	92,071	-	92,071	-
MC	MC Maker Space Ventilation	18,843	-	18,843	-
MC	MC Fountain Hall Signage Project	13,841	-	13,841	-
MC	MC LM Air Handler	1,570,504	-	216,672	1,353,832
MC	MC Police Station HVAC	53,320	-	53,320	-
MC	MC Admin Reconst Swing Space FH	62,188	-	62,188	-
MC	MC Admin Reconst Swing Space FLR	33,329	-	33,329	-
MC	MC Student Services HVAC Replacemnt	7,772	-	7,772	-
MC	MC Maker Space Refresh	1,200	-	1,200	-
MC	MC Storm Drain & Pipe Investigation	96	-	96	-
MC	MC Replace Exterior Doors SS Bldg	22,659	-	22,659	-
MC	MC Gymnasium Water Intrusion Mitign	25,107	-	25,107	-
MC	MC AC Restroom Partition Improvmnts	20,309	-	20,309	-
MC	MC Fencing & Handrail Repairs	431	-	431	-
MC	MC Emergency Sewer Line Repair	20,460	-	20,460	-
MC	MC Zoo Storm Drain Improvements	16,768	-	16,768	-
MC	MC Student Svcs Exterior Door Repla	498,510	-	98,510	400,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	MC MA Equipment Rm Security Enclosr	319	-	319	-
MC	MC TB210 CNSE & Acct. Comp. CLSSRM	206,280	-	6,280	200,000
MC	MC Storm and Sanitary Sewer Maint.	175,000	-	173,800	1,200
MC	MC TB Bldg Upstairs Men’s Restroom	2,210	-	2,210	-
MC	MC Fountain Hall Outreach Improv.	2,909	-	2,909	-
MC	MC ANCT Washer/Dryer Drainage Inst.	5,980	-	5,980	-
MC	MC ANCT Refrigerator/Freezer Comp.	3,600	-	3,600	-
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	2,192	-	2,192	-
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
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
MC	19xxx	12,064,926	-	-	12,064,926
	SUBTOTAL MOORPARK PROJECTS	**46,418,420**	**-**	**4,460,174**	**41,958,246**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	OC Marine Center Building	2,411,915	-	230,157	2,181,758
OC	McNish Art Gallery Refresh	10,422	-	10,422	-
OC	OC CDC Revitalization	206,288	-	4,932	201,356
OC	Main Campus Furniture Replacement	146,598	-	146,598	-
OC	OC Stadium Lights	2,083,274	-	425,764	1,657,509
OC	OC Equipment Replacement	246,014	-	246,014	-
OC	OC EV Charging Stations	363,894	-	363,894	-
OC	OC Low Water Use Landscape Imprv	213,921	-	213,921	-
OC	OC LA-7 Remodel	(6,184)	7,200	1,016	-
OC	OC OUTDOOR WORKOUT PROJECT	1,809,315	-	378,678	1,430,638
OC	OC Mezzanine Remodel Project	478,338	-	478,338	-
OC	OC Gym Refurbishment	201,695	200,000	98,000	303,695
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	89,000	-	89,000	-
OC	OC CW LED Lighting	81,471	-	81,471	-
OC	Unidentified Project Fund	1,271,961	(207,200)	-	1,064,761
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
OC	29xxx	2,000,000	-	-	2,000,000
	SUBTOTAL OXNARD PROJECTS	**12,278,434**	**100,000**	**3,188,717**	**9,189,717**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
VC	SM 21-22 VC AEC Bleacher Replacemen	18,968	-	18,967	0
VC	VC Student Housing Construction	7,364,701	-	65,001	7,299,700
VC	STEM Harbor & Classroom Bldg	279,514	-	279,514	-
VC	Outdoor Kinesiology Center	46,913	-	46,913	-
VC	CDC Fencing	12,973	-	12,973	-
VC	VC Transformer Upgrade/Replacement	1,711,400	-	461,400	1,250,000
VC	VC Sustainable Landscaping	492,829	-	252,829	240,000
VC	VC Campus Sustainability Projects	681,568	-	331,568	350,000
VC	VC Annex Building Upgrades	250,000	-	250,000	-
VC	VC Business Office Relocation	34,300	-	34,300	-
VC	VC Fin Aid Office Lobby	503	-	503	0
VC	VC CW Roof Repairs & Replacements	-	1,352,027	-	1,352,027
VC	VC Focal Point Fountain	2,460	-	2,460	-
VC	VC ECT Fencing	-	62,598	62,598	-
VC	VC Portable Classroom Upgrade	273,500	-	273,500	-
VC	VC AEC Court Refurbishment	100,000	-	100,000	-
VC	Classroom Improvements	200,064	-	64	200,000
VC	Maintenance Shop Remodel	305,316	-	80,316	225,000
VC	Pirates Plaza	475,367	-	56,286	419,081
VC	VC DOORS PROJECT	125,979	-	42,550	83,429
VC	Unallocated General Scheduled Maint	2,290,077	(1,150,000)	8,133	1,131,944
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
VC	39xxx	4,698,600	-	-	4,698,600
	SUBTOTAL VENTURA PROJECTS	**19,365,030**	**264,625**	**2,379,874**	**17,249,782**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE 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	14,826	-	14,826	-
PLANNED FUTURE CAPITAL PROJECTS BEYOND CURRENT FISCAL YEAR					
DAC	79xxx	644,593	-	-	644,593
	SUBTOTAL DAC PROJECTS	**663,045**	**-**	**18,452**	**644,593**
DW	FSTA Cam Site Maintenance/Landscape	440,299	1	4,318	435,982
	SUBTOTAL DISTRICT-WIDE PROJECTS	**440,299**	**1**	**4,318**	**435,982**
	TOTAL CAPITAL OUTLAY PROJECTS	**79,165,227**	**364,626**	**10,051,534**	**69,478,319**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2026 - 2027 TENTATIVE BUDGET

CAPITAL PROJECTS FUND

FUND 44x TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT &
FUND 451 NEW INFORMATION TECHNOLOGY

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Tech Refresh & Eq Repl-Unrestricted	7,684,777	-	284,600	7,400,177
OC	PE Refresh	5,563	-	5,563	-
OC	Math and Science Refresh	44,418	-	44,418	-
OC	Safety Refresh	10,619	-	10,619	-
OC	Occupational Education Refresh	82,928	-	82,928	-
OC	Office Furniture Refresh	129,864	-	129,864	-
OC	Liberal Studies Refresh	41,557	-	41,557	-
OC	Tech Refresh & Eq Repl-Unrestricted	1,016,299	-	221,000	795,299
OC	M&O Refresh	45,964	-	45,964	-
VC	Tech Refresh & Eq Repl-Unrestricted	3,018,020	-	1,161,000	1,857,020
DAC	DAC Tech Refresh & Eq Repl -Unrest.	4,483,726	-	279,000	4,204,726
DW	New Info Technology Systems	364,285	286,473	100,000	550,758
DW	CLOUD PROJECT	36,476	-	36,476	-
DW	19-20 SIG PROJECTS	19,814	-	19,814	-
DW	Info Technology Equipment	-	80,000	60,000	20,000
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	-
	TOTAL	**17,043,212**	**366,473**	**2,581,704**	**14,827,980**

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 TENTATIVE BUDGET
VENDING OPERATIONS
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET	2025-26 ADOPTION BUDGET	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE	532,560	546,240	631,804	644,404	198,957	211,957	1,363,321	1,402,601
REVENUE								
Vending Commission	24,000	20,000	14,300	14,300	18,000	18,000	56,300	52,300
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	24,000	20,000	14,300	14,300	18,000	18,000	56,300	52,300
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-
Student Salaries and Benefits	9,320	9,322	-	-	-	-	9,320	9,322
Supplies & Materials	1,000	1,000	1,700	1,700	-	-	2,700	2,700
Operating Expenses	-	-	-	-	5,000	5,000	5,000	5,000
TOTAL OPERATING EXPENDITURES	10,320	10,322	1,700	1,700	5,000	5,000	17,020	17,022
OPERATING INCOME (LOSS) – FOODSERVICE	13,680	9,678	12,600	12,600	13,000	13,000	39,280	35,278
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	-	-	-	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
NET CHANGE IN BALANCE	13,680	9,678	12,600	12,600	13,000	13,000	39,280	35,278
ENDING FUND BALANCE	546,240	555,918	644,404	657,004	211,957	224,957	1,402,601	1,437,879

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 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	2025-26 Adoption Budget	2026-27 Tentative Budget
BEGINNING BALANCE	1,039,365	889,365
REVENUES		
TRANSFERS FROM OTHER FUNDS	25,000	25,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,064,365	914,365
EXPENDITURES		
SELF-INSURANCE COSTS	110,000	110,000
SETTLEMENTS	65,000	65,000
ENDING BALANCE	889,365	739,365

FUND 612 - RETIREE HEALTH PAYMENT POOL

	2025-26 Adoption Budget	2026-27 Tentative Budget
BEGINNING BALANCE	1,550,000	1,535,100
REVENUES	-	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	1,531,500	1,516,600

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

FUND 691 - WORKLOAD BALANCING

	2025-26 Adoption Budget	2026-27 Tentative Budget
BEGINNING LIABILITY	900,421	939,421
INSTRUCTIONAL EXPENSE/BANKING	164,000	163,000
USAGE	(125,000)	(134,000)
ENDING LIABILITY	939,421	968,421

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	2025-26 Adoption Budget	2026-27 Tentative Budget
BEGINNING BALANCE	1,693,150	1,000,000
TRANSFER IN (from all funds)	8,000,000	8,000,000
OTHER INCOME	2,854,105	5,845,000
EXPENDITURES (actual premiums)		
premiums	11,052,255	13,350,000
misc	495,000	495,000
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	1,000,000	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.

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 TENTATIVE BUDGET

FUND 74XX - FINANCIAL AID

SUB-FUND	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	TOTAL
741x	Pell*	25,000,000	25,000,000	25,000,000	75,000,000
746x	SEOG*	289,470	290,371	321,653	901,494
7484x	Direct Subsidized Loan*	580,000	280,000	460,000	1,320,000
7485x	Direct Unsubsidized Loan*	710,000	330,000	430,000	1,470,000
7486x	Direct Parent Loan*	140,000	30,000	110,000	280,000
7493x	WIOA Direct Student Aid*	22,191	36,942	22,842	81,975
743x	Cal Grant	3,622,000	3,645,000	3,627,000	10,894,000
743x	Cal Grant - Baccalaureate Degree Program	60,000	60,000	20,000	140,000
749x	California Chafee Grant	25,000	110,000	100,000	235,000
74949	Student Support Block Grant	-	-	12,000	12,000
74942	RERP	-	11,059	-	11,059
74945	Rising Scholars	-	15,000	-	15,000
7495x	Student Success Completion Grant	4,164,082	3,464,001	3,625,133	11,253,216
7496x	AB 19 CA College Promise	2,255,842	11,938	-	2,267,780
7496x	Dreamers Resource Center	-	33,000	85,000	118,000
745x	CARE	75,310	40,000	399,000	514,310
742x	EOPS	725,162	354,879	1,020,000	2,100,041
7497x	NextUp	122,877	221,245	50,000	394,122
74973	Veterans Demonstration Project	-	-	7,495	7,495
74978	MESA	-	5,000	-	5,000
7499x	Basic Needs Services Support	40,000	44,186	-	84,186
TOTAL FINANCIAL AID		37,831,934	33,982,621	35,290,123	107,104,678

* Federal