



MOORPARK COLLEGE



OXNARD COLLEGE



VENTURA COLLEGE



VENTURA COUNTY  
COMMUNITY COLLEGE DISTRICT

# 2018-2019 ADOPTION BUDGET

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2018-2019 ADOPTION BUDGET**



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

**SEPTEMBER 11, 2018**

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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## District Mission Statement

Ventura County Community College District provides students, in its diverse community, with access to comprehensive quality educational opportunities that support student learning and student success.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
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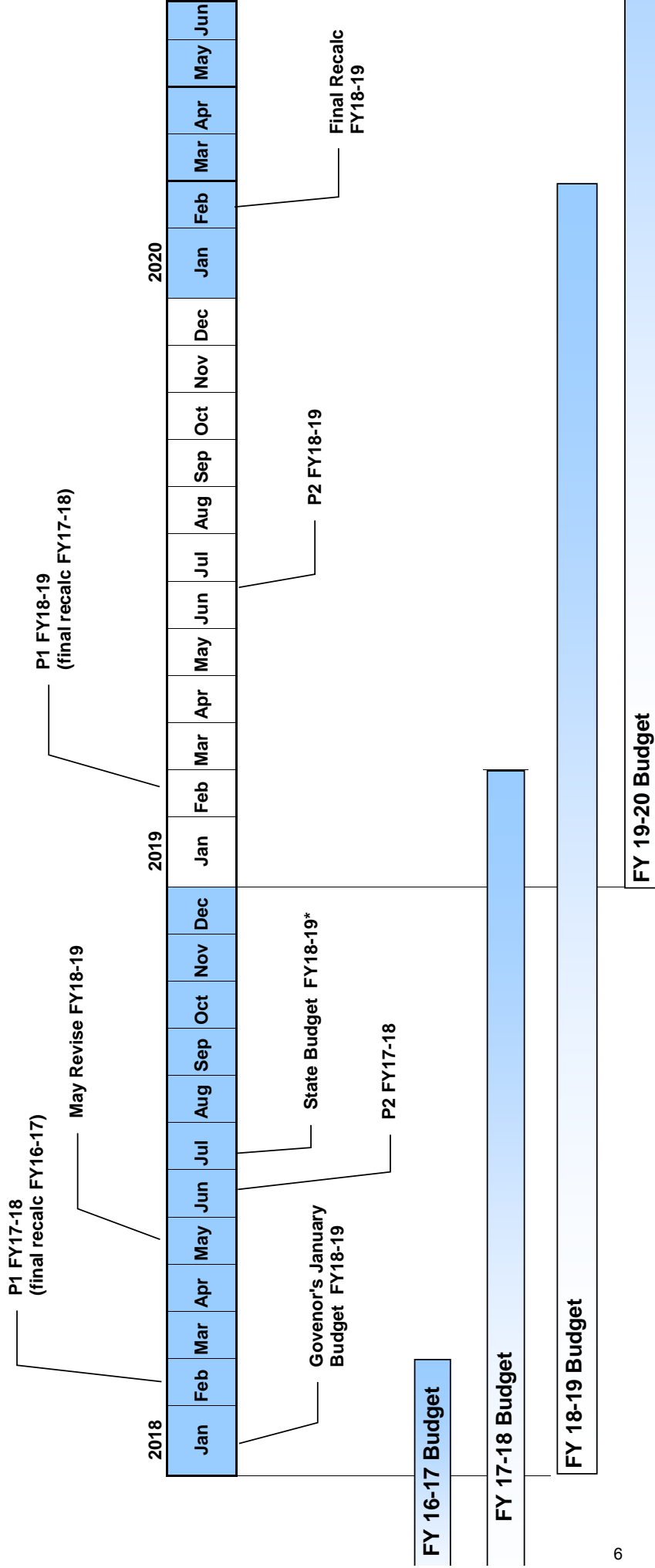
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**2018-2019**

**ADOPTION BUDGET**

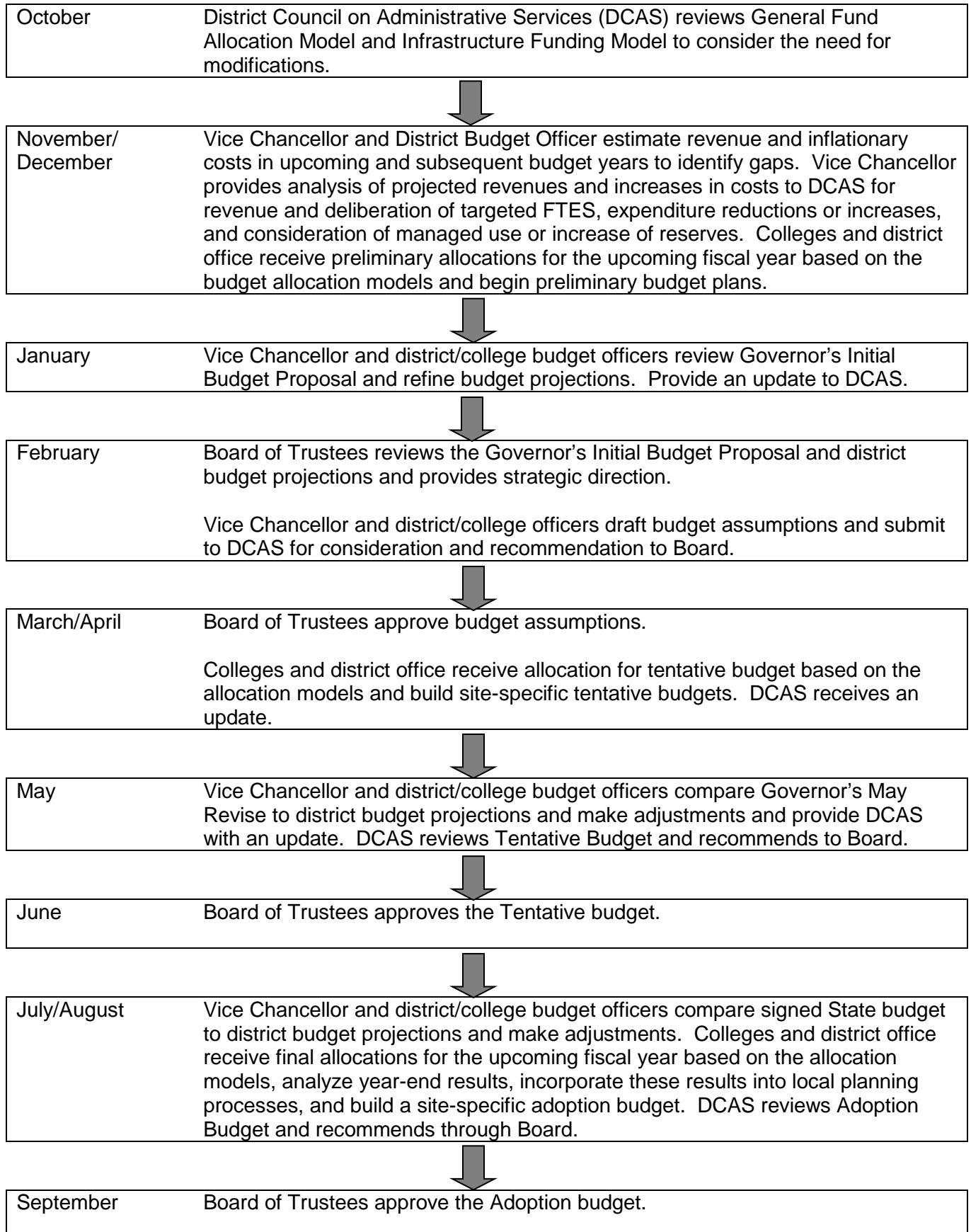


**TIMELINE AND PROCESS**



- Governor's January Proposal - includes estimates of state revenues
- Governor's May Revise - revised estimates of state revenues
- \* The State adoption budget should be approved by July, but in recent years has been as late as September/October.
- Final State Budget - final state revenue
- P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- P2 - revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- Final Recalc - Final calculation of state revenue- includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT





**2018-2019**

**ADOPTION BUDGET**



**ALLOCATION MODEL**

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

Fiscal Year 2018-19

**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 the organizational culture and priorities. It is at this level that the budget must be tied to 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. Modifications and/or revisions to the Allocation Model may be recommended for Board consideration as deemed appropriate for the maintenance of the model's equity and integrity.

**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, and items related to part-time comp and benefits are included in the Allocation Model. Restoration revenue is not included in the allocation model until the year after it is earned. 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. Beginning in fiscal year 2018-19 growth revenue will be allocated in the year it is actually achieved, based on actual growth realized. 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 6.98% 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.

#### 4. Major Initiatives

This element represents as “set aside” of available revenues to be solicited by the individual colleges for initiating new programs or activities that they otherwise may be unable to fund. This element has not been previously funded and is not currently funded. However, the element will be retained in the Allocation Model for future consideration of funding.

#### 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 preparedness, full-time/part-time faculty ratios, internal organization, and faculty longevity. Using a productivity factor of 525 and actual FTES (resident, non-resident, 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.

##### 2. Base Allocation (Fixed Allocation)

This element of the Allocation Model addresses the differences among the colleges relative to respective enrollment size. The Base Allocation recognizes that each college is required to provide core services and staff certain positions to support the operation of a comprehensive college. Thus, the Base Allocation represents an “economy of scale” factor and

provides differential benefit to the college as a result of their varying sizes. The base allocation is 15% of revenue available for distribution, divided equally among the colleges. Each college receives an equal allocation that recognizes the fixed expenses and core services associated with operating a college, regardless of the size of its enrollment.

### 3. FTES Allocation

This element of the Allocation Model addresses the method in which the District receives the bulk of its state apportionment through SB361, namely per FTES. The remainder of the available revenue is allocated to the colleges proportionate to the percentage of actual FTES earned in the prior year. Colleges are funded proportionate to their actual FTES (including growth) up to the maximum growth percentage the District was funded. Each college may then carry unfunded FTES (as does the District as a whole), and be entitled to use that excess if and when the District does.

Beginning in fiscal year 2018-19, non-resident students will be included in Line 10 of the allocation model; they had previously been excluded. Including non-resident students in the FTES count represents each college's percentage of available funds and more accurately reflects the actual number of students served.

FTES generated through enhanced noncredit will be funded at 100%. Non-enhanced noncredit FTES is adjusted by the ratio of non-enhanced noncredit state funding rate to credit state funding rate (approximately 60%). Therefore, each college's noncredit FTES will be reduced by approximately 40%. Not-for-credit classes (community education) are not included in the Allocation Model since these classes are self-supporting. A portion of the non-resident tuition that is equivalent to the FTES amount paid by the state will remain in the Allocation Model. The amount of non-resident tuition that is in excess of the reimbursed rate will remain at the college that earned it.

The FTES Allocation to each college represents each college's proportionate share of total FTES represented in this element of the Allocation Model.

### 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.

#### 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 budget allocation for development of their operating budgets.

For 2018-19 DCAS has recommended 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.

### III. **Background**

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.

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 new 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 fulltime / 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.

#### 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 will be 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 is 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 will be calculated assuming the 2017-18 base FTES is the same as the 2016-17 actual operational FTES, which excludes the impact of the shift of 685 FTES.

In the FY 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 would like a model where the budget savings that result 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, with the exception of Vice Chancellor El Fattal, to recommend the phase-in of an adjustment over four years. Due to a lack of unanimity, DCAS will continue discussions toward a recommendation for the FY 19 budget. For the FY 18 Budget, the percentage allocation to the DAC will remain at 6.98%.

**2018-2019**

**ADOPTION BUDGET**



**INFRASTRUCTURE FUNDING  
ALLOCATION MODEL**

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

## INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2018-19

### **I. Introduction**

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

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

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

### **II. Model**

The following describes the elements of the Infrastructure Model:

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

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

- Enrollment fee local revenue
- Interest income

- Any unbudgeted Unrestricted General Fund revenue except growth and COLA
- 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)

C. Allocation Basis and Rates

Basis for Allocation of Resources to Identified Categories

<u>Category</u>	<u>Allocation Basis</u>
Scheduled Maintenance and Capital Furniture	Assignable Square Footage
Library Materials and Databases	FTES
Instructional and Non-instructional Equipment	FTES
Technology Refresh and Replacement	Number of Computers
Other	Equal shares (1/3, 1/3, 1/3)

Funding Rate for Each Category

<u>Category</u>	<u>Funding Rate</u>
Scheduled Maintenance and Capital Furniture	\$1.60/square foot
Library Materials and Databases	\$10.00/FTES
Instructional and Non-instructional Equipment	\$30.00/FTES
Technology Refresh and Replacement	\$150.00/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, 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, for the first two years, a college may have elected to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.

#### **IV. Updates**

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

In 2016-17, DCAS discussed how to incorporate the DAC within the Infrastructure Model now that the district had closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. When these discussions occurred it was too early to have accurate figures for the District expenses that would occur as a result of the DAC relocation alongside the extra revenue that would be produced from existing tenant leases. For FY 18 the committee agreed to continue with past practice; DCAS will continue discussions toward a recommendation for the FY 19 budget.

# 2018-2019

## ADOPTION BUDGET



## BUDGET ASSUMPTIONS



# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS**

### **FISCAL YEAR 2018-19 (FY19)**

The District will develop a budget that allocates resources to achieve goals and objectives established in the District's master plan. The Budget Criteria and Assumptions serves 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 developed in more specific detail through collaboration at each college.

#### **Guiding Principles**

A budget will be developed that:

- Allocates resources to achieve goals and objectives established by the Board
- 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
- Balances enrollment goals and student access
- Increases and/or maintains sufficient levels of institutional effectiveness while becoming more efficient and cost effective
- 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 responsibility

#### **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. Importantly, the Governor's January budget proposal includes a major overhaul of the funding formula, which includes a one-year hold harmless funding guarantee on a per FTES basis. Aspects of the proposal are being analyzed, tested, and discussed with the Department of Finance through California Community Colleges Chancellor's Office workgroups. Once the new funding formula and State budget are approved, modifications to the District's allocation model will be necessary.

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

## **Revenue**

Governor Brown's proposed 2018-19 Budget presents a positive picture, with revenues higher than projections. Total state revenues are higher year over year, and the economy continues to grow, though modestly. The higher revenues, as expected, are due largely to an increase in personal income tax collections with sales and use tax also seeing an increase over those estimated by the Department of Finance in the adopted 2017-18 Budget Act. For General apportionments, the Governor has proposed a new Student-Focused Funding Formula as well as \$175 million hold harmless provision that ensures that no district receives less funding per FTES in 2018-19 than is allocated through the general apportionment in 2017-18. Also proposed is \$60 million (1%) to fund growth and \$161.2 million to fund the estimated 2.51% statutory COLA. Unrestricted revenues will be budgeted in accordance with BP and AP 6200. The District Council on Administrative Services (DCAS) is finalizing its recommendations that any growth dollars will be budgeted in the year in which the growth is actually achieved. The growth would be limited to the State growth cap for the District. A college will be funded for its growth up to the cap regardless of the District's overall FTES. Any college's growth unfunded by the state, up to the cap, would be funded by Reserves. If the growth exceeds the district's cap, any growth realized by more than one college would be split proportionally based on the increase. There will be a reconciliation of growth funds advanced to actual growth earned.

## **Educational Services**

The Governor proposes \$17.8 million in ongoing funds for apprenticeship programs, along with \$30.6 million in one-time funds to backfill shortfalls in the reimbursements provided from 2013-14 through 2017-18. He also proposes \$2 million to fund certified nursing assistant programs.

The Governor's proposals for other community college programs include \$275.2 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects, with no matching funds requirement; \$46 million to support the implementation of the California College Promise program; \$32.9 million to consolidate the Full-Time Student Success Grant and the Completion Grant programs; \$20 million in one-time funds for the Innovation Awards program for grants focused on enhancing

equity; and \$7.3 million to provide the 2.51% COLA for Extended Opportunity Programs and Services, Disabled Student Programs and Services, California Work Opportunity and Responsibility for Kids (CalWORKs), and the Child Care Tax Bailout programs. Since it is not yet known how these funds will be distributed, it is recommended that the FY 2018-19 Tentative Budget be built without these categorical increases. If more specific information is disseminated in the May Revise, the budget augmentations will be included in the FY 2018-19 Adoption Budget.

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

### **Enrollment Management**

While the Governor's January proposal gives a 1% growth factor to the system, under the current growth formula the District's preliminary estimate for its constrained growth rate is 0.42%. However, because the State is still developing the details of its new funding formula, it is unclear to what degree growth will be funded. The proposed hold-harmless provision for 2018-19 in the Governor's Budget allows the District to develop its Tentative Budget regardless of the uncertainty created by the new funding formula. The Tentative Budget will be developed with the assumption that FY19 base FTES will be the same as FY18 actual operational FTES. The District does not anticipate any growth FTES.

### **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 pension costs. For FY19, employer contribution rates for the State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS) are 16.28% and 18.1%, respectively. The impact of tentative agreements will be budgeted when known. Based on historical rate increases, the District is budgeting an 8 – 10% increase for faculty health and welfare costs.

### **Proprietary (Enterprise) and Auxiliary Funds Food Service and Child Care Center**

The enterprise/auxiliary funds account for business operations that are to be managed similar to private enterprise and will be budgeted assuming they are self-supporting.

## **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**

The District has designated its ending balance into five categories: State Required Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, Designated Reserves and Unallocated Ending Balance.

### State Required Minimum Reserve

In accordance with the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5%. 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.

### The Revenue Shortfall Contingency Reserve

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general statewide deficit, mid-year "triggers", etc.), thus mitigating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized \$6 million to be designated as a contingency for revenue shortfalls. The Tentative Budget will continue to include the Board-authorized \$5 million designated Revenue Shortfall Contingency for FY19.

### Budget Carryover

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

As part of the Budget Allocation Model annual review, DCAS has recommended 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.

### Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board has approved designating a portion of the Unallocated Ending Balance to address these needs. For FY19, designated reserves include \$2.4 million designated for State Teachers Retirement System (STRS) and Energy Efficiency.

### Unallocated Ending Balance

Unallocated ending balance is the remaining balance that has not been designated for the other four reserves or uses. This balance is maintained in large part to augment cash to handle the significant cash flow requirements of the District. The Unallocated balance can be expended as approved by the Board

### **Compliance**

Budgeted expenditures will reflect compliance with all 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 the Board in May 2007 and modified on March 2009, April 2012, and March 2015. As previously mentioned, DCAS is in the process of finalizing modifications for FY19.

### **Timeline**

The Tentative Budget will be presented to the Board for approval in June 2018 with the Adoption Budget planned for presentation to the Board for approval in September 2018.

**2018-2019**

**ADOPTION BUDGET**



**BUDGET NARRATIVE**



**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET NARRATIVE**  
**Fiscal Year 2018-2019 (FY 19)**

**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 subsequently utilizes the May Revision, which includes updated tax collection revenues and expenditure projections, to develop its Tentative Budget for adoption by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget must be approved by the Board of Trustees not later than September 15 and reflects the Governor's signed State Budget and the District's budget priorities.

## **STATE OF CALIFORNIA — BUDGET OVERVIEW**

On June 27, 2018 the Governor signed a budget that includes a new Student Centered Funding Formula for general purpose apportionments that will be implemented over the next three years and reflects the following allocation components:

<b>Allocation</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Base (FTES)	100%	70%	65%	60%
Supplemental (Equity)	N/A	20%	20%	20%
Student Success (Outcomes)	N/A	10%	15%	20%

Additionally, the new funding formula contains a hold-harmless provision that ensures no district will receive less per FTES in 2018-19, 2019-20 and 2020-21 than it received in 2017-18. A COLA adjustment of 2.71% is also included for 2018-19. The funding formula includes stability provisions for revenue protection by allowing districts to continue to receive the greater of their past-year or current-year total revenue.

The Budget reflects an increase of \$522.8 million in Proposition 98 General Fund to implement the Student Centered Funding Formula, as depicted below:

- \$173.1 million for a 2.71% cost-of-living adjustment for total apportionment growth
- \$151.3 million to support a base augmentation for apportionments
- \$138.7 million to reflect the amounts earned back by community colleges declining in enrollment during the previous three years
- \$58.7 million to support hold harmless provisions
- \$59.7 million for enrollment growth of 1%
- A decrease of \$58.7 million to reflect unused growth in 2016-17

Other notable items contained within the Budget include \$100 million one-time and \$20 million ongoing to establish an online community college as well as \$164 million in the



K-12 Strong Workforce Program to expand and align career technical education programs offered by higher education institutions. It also provides \$50 million for full-time faculty hiring and \$50 million one-time for part-time faculty office hours. For student financial aid programs, the Budget supports the California College Promise and the Student Success Completion Grant implementations with a \$46 million and \$40.7 million increase respectively. There are also one-time funds of \$13.5 million and \$5 million ongoing to upgrade colleges' financial aid management systems. Finally, \$36.5 million one-time and \$22.7 million ongoing will support apprenticeship programs.

The Budget Act consolidates both reporting and funding for the Student Equity and Achievement (Integrated) Plan, which is comprised of three major categorical programs: Basic Skills Initiative, Student Equity Program, and Student Success and Support Program. The VCCCD Adoption Budget reflects this consolidation.

#### **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW**

The District's Adoption Budget is based upon the State's hold-harmless revenue amount. This amount reflects the same apportionment revenue from the previous year plus a 2.71% COLA of approximately \$4,000,000. Utilizing data element counts from 2016-17, the Student Centered Funding Formula has projected 7.81 percent more revenue than the previous year for the District, or \$11,774,559 (this figure contains the COLA amount). However, the 2017-18 data metric counts are what legislatively determine the actual revenue. These counts will be available in the fourth quarter of 2018 and the updated revenue will be provided by the State in February 2019, after expected adjustments are calculated by the State. At this time, any estimated additional dollars above the hold-harmless amount are not budgeted and are being considered one-time in nature pending future analyses of metrics source data by districtwide staff as well as ongoing districtwide discussions through participatory governance, executive leadership and the governing board.

In terms of state reported FTES for 2017-18, the District shifted 590 FTES from the summer 2018 term into 2017-18 thereby increasing last year's funded FTES from 26,079 to 26,669. This fiscal procedure resulted in full restoration of FTES base plus growth. Thus, 26,669 is the District's hold-harmless base.

## **GROWTH FACTOR**

While the Budget gives a 1% growth factor to the system, under the current growth formula the District's funded growth rate is 0.5%. The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college.

## **EDUCATION PROTECTION ACT (PROP 30)**

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 \$23 million in EPA funds for FY 2018-19 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

## **EXPENDITURES**

### **Salary and Benefit Costs**

The Adoption Budget includes contractual step and longevity increases, with an annual on-going cost of approximately \$1,050,000 as well as projected costs related to salary and health benefits. The District's Anthem Blue Cross health plan premiums for faculty increased by 8.89% this year. Blue Cross premium rates for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC) increased by 9.13%.

### **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 19.1% by 2020-21. The rate for 2018-19 is 16.28%, which will result in an increase in these expenditures of \$1,000,000 over the prior year. For our District, the full impact of the increase in 2020-21 would be approximately \$6.4 million in additional annual costs above the costs from the baseline year of 2013-14. The plan allows CalSTRS to annually adjust the employer and state rates beginning July 1, 2021, and caps any such annual increase at 1% for employers and 0.5% for the state.

### **California Public Employees Retirement System (PERS)**

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the most recent CalPERS Schools Pool Actuarial Valuation report dated June 30, 2016, the total Unfunded Accrued Liability (UAL) is nearly \$22 billion. The rates are based on the annual valuation using a discount rate of 7.5%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers and will increase employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be felt until FY 2024-25. The employer contribution rate is projected to rise from 18.1% to 27.3% for the next six years. The rate for 2018-19 is 18.1%; this will result in an increase in these expenditures of \$680,000 over the prior year.

## **Retiree Health Liability**

An actuarial study for post-retirement benefits was performed in October 2016, estimating the amount that should be accumulated under the requirements of GASB 45. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$210.3 million. In FY 2010-11 the District established an irrevocable trust fund to help address the liability.

As a means of accruing the amount required as the annual required contribution (ARC) under GASB 45, the District assesses as an employer expense rates that range from 6% to 17.5% on each payroll dollar depending on employee type and funding source. These fringe benefit rates are assessed to all eligible employees' salaries in all funds, including categorical, grants and contracts. Using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$15.6 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund and are estimated at \$15.5 million. The difference between the two actual amounts may be transferred to the irrevocable trust to help mitigate our long-term liability. A subcommittee of DCAS was formed in FY18 for the purpose of evaluating and recommending a long-term plan for the district's irrevocable trust related to retirement health liabilities.

## **INFRASTRUCTURE**

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

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

The Adoption Budget includes transferring \$2.8 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**

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

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.
- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs,

book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.

- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

### **GENERAL FUND – UNRESTRICTED (111)**

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations.

#### **Budget Allocation Model**

The Budget Allocation Model was adopted by the Board in May 2007, and modified in 2009, 2012, 2015, 2016, and 2018. 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. 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 a separate process by which they allocate the resources received through the Model. As part of the Budget Allocation Model annual review for FY19, DCAS has recommended that non-resident students will be included in Line 10 of the allocation model; they had previously been excluded. The change more accurately reflects the actual number of non-resident students served at each college and allocates the associated revenue for those students.

Given the significant change to the State funding model, the District anticipates spending much of 2018-19 to examine ways to modify its own Allocation Model so that it more closely reflects the funding levels and priorities of the new Student-Focused Funding Formula.

#### Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$3,020,832 between the three colleges and the DAC. As part of the Model's annual review, DCAS has recommended to allow amounts in excess of the 2% allowed carryover to 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.

#### **Reserves**

The District's designated ending fund balance is comprised of the following categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve; Unallocated Reserves; Budget Carryover; State Teachers' Retirement System; and Energy Efficiency.

### State Required 5% Minimum

In accordance the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of five percent. To ensure the District does not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose. For FY19, this reserve is \$10,018,403.

### Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2018-19, the contingency will remain at \$5 million.

### State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. The current estimate of additional costs in 2020-21 from the baseline year of 2014-15 is \$6.4 million.

### Energy Efficiency

This reserve is to address current and future challenges with sustainability at all three colleges. For FY 2018-19, the reserve will remain at \$1.4 million.

### Unallocated Reserves

Unallocated Reserves is the remaining ending balance that is undesignated for other uses. This balance, \$12,286,426, is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements. The Unallocated Reserves can also be used to mitigate budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve. This reserve may be allocated to cover any other unanticipated one-time expenditures.



Maintaining Unallocated Reserves is important for fiscal solvency and strength during the years with uncertainty of funding for community colleges and the cyclical nature of the California economy.

### **GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)**

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Adoption Budget includes transferring \$2.8 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 whose 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, 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 V (HSI, STEM) federal grants.

The FY 2018-19 Adoption Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This approach also applies to the newly consolidated Student Equity & Achievement program combining Student Success and Support, Student Equity, and Basic Skills Initiative programs. 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 were accorded in past years, given that the 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. Additionally, the carryforward funds for Student Equity of \$0.9 million, Student Success & Support Program of \$0.7 million, and Strong Workforce Program of \$5.5 million have been budgeted.

### **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 Board has approved a maximum parking fee to be increased annually by the CPI approved by the State Chancellor's Office. By FY18, the Implicit Price Deflator Index had increased enough to support a one-dollar increase in the parking services fee. As a result, the District began charging a maximum fee for automobiles of \$53 for the fall 2017 and spring 2018 semester and \$26 for the summer semester. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$734,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

### **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. Effective with the fall 2017 term, the District began charging a flat fee of \$20 for the fall and spring semester and \$16 for the summer semester.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health

Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2018-19.

### **CHILD CARE CENTER FUND (33x)**

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark College and Ventura College. 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. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

### **CRM (Culinary and Restaurant Management) (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.

### **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.

#### **Food Service (52x)**

The Food Service Fund accounts for the revenues, expenses, and profits and/or losses at each college. 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 \$734,000 and is fully funded.

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, and Cal Grants.

### **CAPITAL PROJECTS FUND (4xx)**

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, 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.

The FY 2018-19 Adoption Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from General Obligation (Measure S) bonds, as well as various infrastructure and special repair projects at all three colleges are also budgeted. The FY 2018-19 Adoption Budget includes State funding for instructional equipment, library materials, and scheduled maintenance projects totaling \$0.6 million.

### **COMPLIANCE**

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

### **RECOMMENDATION**

The Adoption Budget, as presented, was reviewed by the District-wide Committee on Administrative Services (DCAS) at its August 23rd meeting and is recommended for approval by the Board.

**2018-2019**

**ADOPTION BUDGET**



**SUMMARY OF BUDGET BY FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
SUMMARY OF BUDGETED EXPENDITURES BY FUND

	2018-19 BUDGET	PERCENT OF TOTAL BUDGET
	<u>                    </u>	<u>                    </u>
General Fund - Unrestricted (111)	167,113,996	46.9%
General Fund - Unrestricted Designated Infrastructure (113)	21,365,150	6.0%
General Fund - Unrestricted Designated (114)	11,888,785	3.3%
General Fund - Restricted (12x)	47,921,941	13.5%
Parking Services Fund (124)	3,227,293	0.9%
Health Services Fund (13x)	2,536,830	0.7%
Special Revenue Fund (CRM) (322)	164,210	0.0%
Child Development Fund (33x)	751,494	0.2%
Food Service Fund (52x)	79,803	0.0%
Internal Services Fund (6xx)	15,824,492	4.4%
Financial Aid Fund (74xx)	48,468,484	13.6%
Capital Projects Fund (4xx)	36,629,758	10.3%
Total All Funds	<u>355,972,236</u>	<u>100%</u>

**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND - UNRESTRICTED**



**2018-2019**

**ADOPTION BUDGET**



**REVENUE PROJECTIONS**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY19

ACCOUNT DESCRIPTION	RATE	2017-18 ADOPTION BUDGET	2017-18 ACTUALS	2018-19 ADOPTION BUDGET	Change FY18 Adoption VS FY19 Budget
<b>BASIC ALLOCATION</b>					
FY18=	2 Medium College @	\$ 4,257,907	8,403,018	8,515,814	
	1 Small College @	\$ 3,649,633	3,601,294	3,649,633	
FY19=	2 Medium College @	\$ 4,324,330		8,648,661	
	1 Small College @	\$ 3,706,567		3,706,567	
<b>CREDIT FTES</b>					
FY18=	26,550.22 FTES @	\$ 5,072	130,287,642	134,657,674	
FY19=	26,588 FTES @	\$ 5,151		136,952,936	
<b>NON CREDIT FTES</b>					
FY18=	118.66 FTES @	\$ 3,050	217,419	361,892	
FY19=	72 FTES @	\$ 3,097		223,013	
BASE ALLOCATION INCREASE (FY18)			4,039,200	4,263,393	
HOLD HARMLESS: New Funding Formula (FY19)				4,263,392	
COLA (1.56%/2.71%)			2,035,879	2,296,086	4,167,833
<b>TOTAL COMPUTATIONAL REVENUE (TCR)*</b>			<b>148,584,452</b>	<b>153,744,492</b>	<b>157,962,401 <sup>[a]</sup></b>
CURRENT YEAR ADJUSTMENT (Deficit)			-	-	-
PRIOR YEAR ADJUSTMENT (Recalc)			-	-	-
STATE MANDATED COST - BLOCK GRANT			-	-	-
PT FACULTY EQUITY COMP (Categorical Funds)			547,717	531,183	531,183
ENROLL FEE WAIVERS (2% )			-	-	-
LOTTERY PROCEEDS			3,764,690	4,143,392	3,824,377
LOTTERY PROCEEDS PRIOR YEAR			-	-	-
PT FACULTY OFFICE HOURS			-	24,896	-
PT FACULTY HEALTH INS			-	8,925	-
INTEREST INCOME			-	-	-
ENROLL FEES - LOC SH (2% )			-	-	-
NONRES TUITION - INTL			603,890	782,724	743,588
NONRES TUITION - DOM			1,131,013	1,086,016	1,031,715
OTHER LOCAL REVENUE			-	-	-
OTHER LOCAL REVENUE			-	-	-
<b>TOTAL OTHER REVENUE</b>			<b>6,047,310</b>	<b>6,577,136</b>	<b>6,130,863</b>
<b>TOTAL GENERAL FUND UNRESTRICTED REV</b>			<b>154,631,762</b>	<b>160,321,628</b>	<b>164,093,264</b>

FTES: (Hold harmless model)

FY18 = 26,668.88 projected funded (with shift)

FY19 = 26,660 projected funded

<sup>[a]</sup> Includes Education Protection Act Funds (Prop 30)  
and Full-Time Faculty Hiring.

\*Historically called Total General Apportionment

**2018-2019**

**ADOPTION BUDGET**



**BUDGET ALLOCATION**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY19 ADOPTION BUDGET ALLOCATION**

FY19 Adoption Revenue	164,093,164
Less: District-wide	(7,139,169)
Less: Utilities	(4,559,200)
Less: District Office (6.98% revenue) <sup>[b]</sup>	<u>(11,453,703)</u>
Available for Distribution	<u>140,941,092</u>

	Moorpark	Oxnard	Ventura	Total
<b>Class Schedule Delivery Allocation</b>				
1) Unadjusted FTES (FY18 actual, includes NonResident)	11,512	5,015	9,931	26,458
2) WSCH	172,678	75,227	148,968	
3) Productivity Factor	525	525	525	
4) FTEF	329	143	284	
5) FTEF adjustment	10	7	11	
6) less: Full Time positions (FTEF)	<u>(147)</u>	<u>(76)</u>	<u>(128)</u>	<u>38.3%</u>
7) =Hourly FTEF @ <sup>[a]</sup>	192	75	167	<u>16.3%</u>
	\$ 53,153	\$ 3,976,300	\$ 8,874,730	\$ 23,035,722
<b>8) Total Class Schedule Delivery Allocation</b>	<b>\$ 32,928,704</b>	<b>\$ 16,062,652</b>	<b>\$ 28,003,519</b>	<b>\$ 76,994,876</b>
<b>9) Base Allocation</b>	<b>\$ 7,047,055</b>	<b>\$ 7,047,055</b>	<b>\$ 7,047,055</b>	<b>\$ 21,141,164</b>
10) <i>Unadjusted FTES (FY18 actual)</i>	11,503	5,015	9,892	26,411
	43.6%	19.0%	37.5%	
<b>11) FTES Allocation</b>	<b>\$ 18,643,816</b>	<b>\$ 8,128,197</b>	<b>\$ 16,033,039</b>	<b>\$ 42,805,052</b>
<b>12) Total Allocation FY19</b>	<b>\$ 58,619,575</b>	<b>\$ 31,237,904</b>	<b>\$ 51,083,613</b>	<b>\$ 140,941,092</b>
<b>13) Campus FY18 Carryover</b>	<b>\$ 1,135,451</b>	<b>\$ 620,598</b>	<b>\$ 1,041,486</b>	<b>\$ 2,797,534</b>
<b>14) FY19 Adoption Budget Allocation</b>	<b>\$ 59,755,026</b>	<b>\$ 31,858,502</b>	<b>\$ 52,125,099</b>	<b>\$ 143,738,626</b>

**Assumptions**

[a] FY19 average replacement cost.

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. For FY18, the DAC carryover was \$223,297 for a total tentative budget of \$11,677,000

**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED  
FUND 111 EXPENDITURES**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
GENERAL FUND - UNRESTRICTED

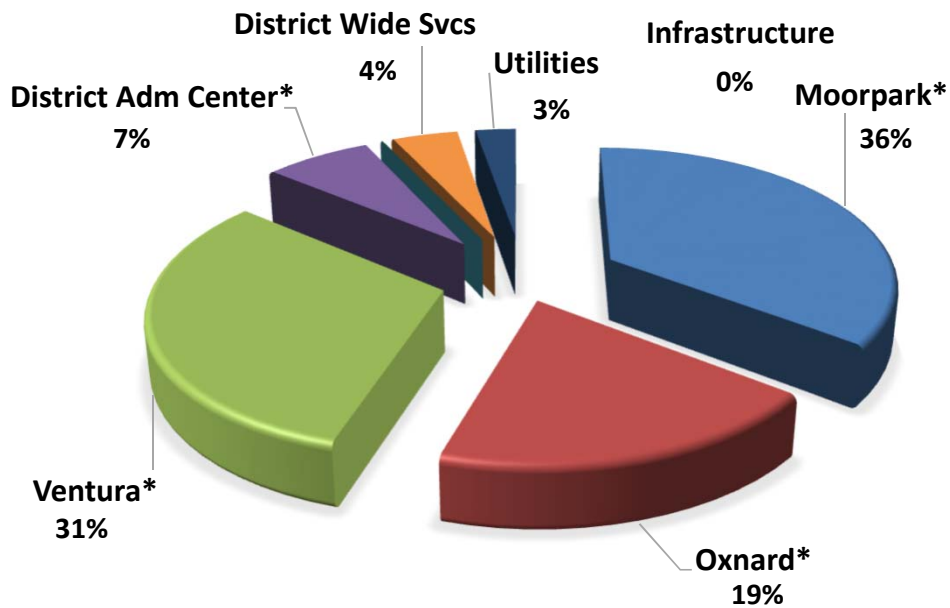
EDUCATION PROTECTION ACT (EPA) FUNDS \*

		2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET
8000	REVENUES	18,814,910	19,801,414	23,069,822
1000	FACULTY SALARIES	13,031,954	13,722,379	15,913,177
3000	EMPLOYEE BENEFITS	5,782,956	6,079,035	7,156,645
4000	SUPPLIES & MATERIALS		-	-
5000	OTHER OPERATING EXP		-	-
6000	CAPITAL OUTLAY		-	-
7000	TRANSFERS IN/OUT		-	-
	TOTAL EXPENDITURES	18,814,910	19,801,414	23,069,822

\* 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  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY BY LOCATION  
GENERAL FUND (111) - UNRESTRICTED**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET
MOORPARK	55,907,004	54,771,553	59,755,026 *
OXNARD	30,258,436	29,637,838	31,858,502 *
VENTURA	49,313,277	48,271,791	52,125,099 *
DISTRICT ADM CENTER	11,008,953	10,785,657	11,677,000 *
DISTRICTWIDE SVCS	6,812,644	12,813,064	7,139,169
UTILITIES	4,193,500	3,789,587	4,559,200
INFRASTRUCTURE	-	3,493,683	-
<b>TOTAL EXPENDITURES</b>	<b>157,493,814</b>	<b>163,563,175</b>	<b>167,113,996</b>

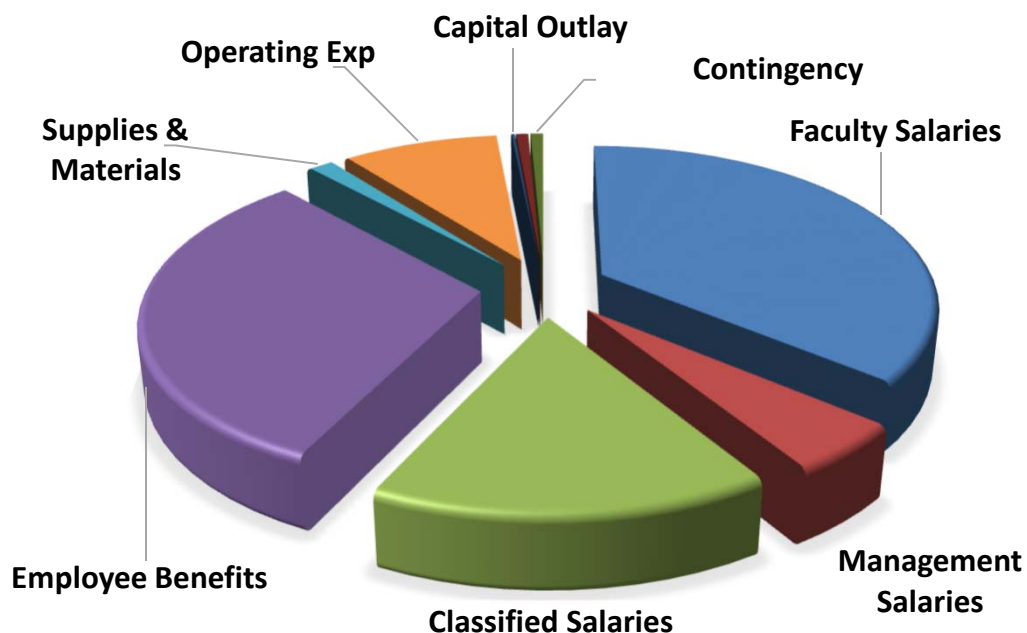


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**ALL LOCATIONS**

	2017-18	2017-18	2018-19	PERCENT OF TOTAL BUDGET
	<u>ADOPTION BUDGET</u>	<u>ACTUAL EXPENDITURES</u>	<u>ADOPTION BUDGET*</u>	
1000 FACULTY SALARIES	59,332,887	58,884,313	60,313,703	36.1%
2000 MANAGEMENT SALARIES	7,704,080	7,380,557	8,298,865	5.0%
2000 CLASSIFIED SALARIES	25,651,494	25,328,784	26,839,462	16.1%
3000 EMPLOYEE BENEFITS	<u>46,814,778</u>	<u>45,790,639</u>	<u>51,835,658</u>	<u>31.0%</u>
SALARY & BENEFIT SUBTOTAL	139,503,239	137,384,293	147,287,688	88.1%
4000 SUPPLIES & MATERIALS	2,266,472	1,647,090	2,313,111	1.4%
5000 OPERATING EXP	14,007,270	11,912,681	14,869,810	8.9%
6000 CAPITAL OUTLAY	335,374	526,562	305,143	0.2%
7000 TRANSFERS	101,770	12,092,549	1,152,179	0.7%
7999 CONTINGENCY	<u>1,279,689</u>	<u>0</u>	<u>1,186,065</u>	<u>0.8%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>17,990,575</u>	<u>26,178,883</u>	<u>19,826,308</u>	<u>11.9%</u>
TOTAL EXPENDITURES	<u>157,493,814</u>	<u>163,563,175</u>	<u>167,113,996</u>	<u>100.0%</u>



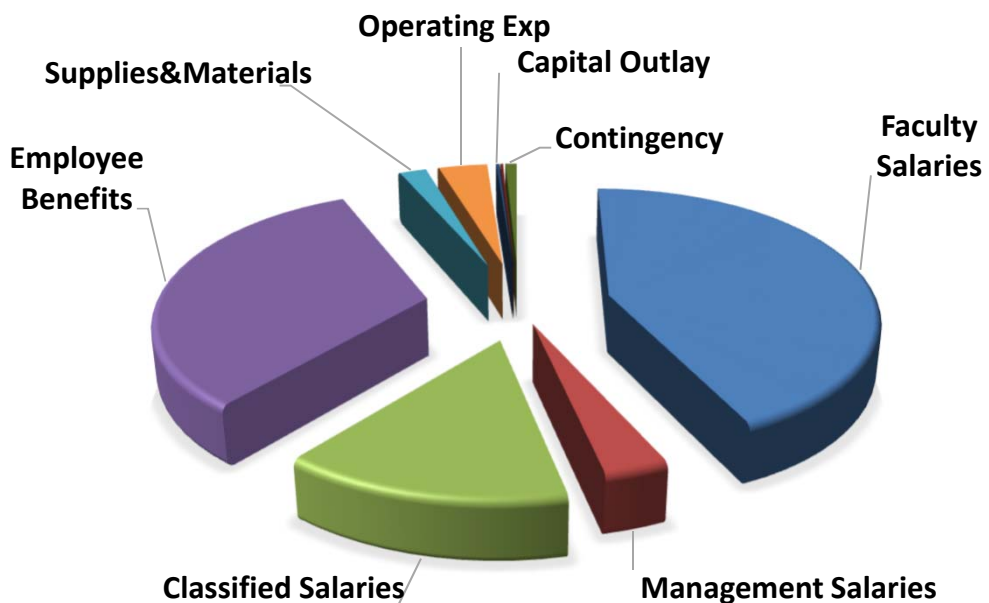
\* Includes site carryover funds.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**MOORPARK COLLEGE**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	25,491,357	24,508,147	25,913,091	43.4%
2000 MANAGEMENT SALARIES	2,071,911	1,862,864	1,990,426	3.3%
2000 CLASSIFIED SALARIES	7,958,361	7,413,643	8,669,620	14.5%
3000 EMPLOYEE BENEFITS	17,769,449	16,556,035	19,471,207	32.6%
SALARY & BENEFIT SUBTOTAL	53,291,077	50,340,690	56,044,344	93.8%
4000 SUPPLIES & MATERIALS	949,136	662,903	1,134,783	1.9%
5000 OPERATING EXP	1,852,997	1,518,644	2,070,528	3.5%
6000 CAPITAL OUTLAY	125,625	183,501	137,776	0.2%
7000 TRANSFERS	(886,676)	2,065,815	(110,000)	-0.2%
7999 CONTINGENCY	574,845	-	477,595	0.8%
DIRECT EXPENDITURE SUBTOTAL	2,615,927	4,430,863	3,710,682	6.2%
TOTAL BUDGETED EXPENDITURES	55,907,004	54,771,553	59,755,026	100.0%

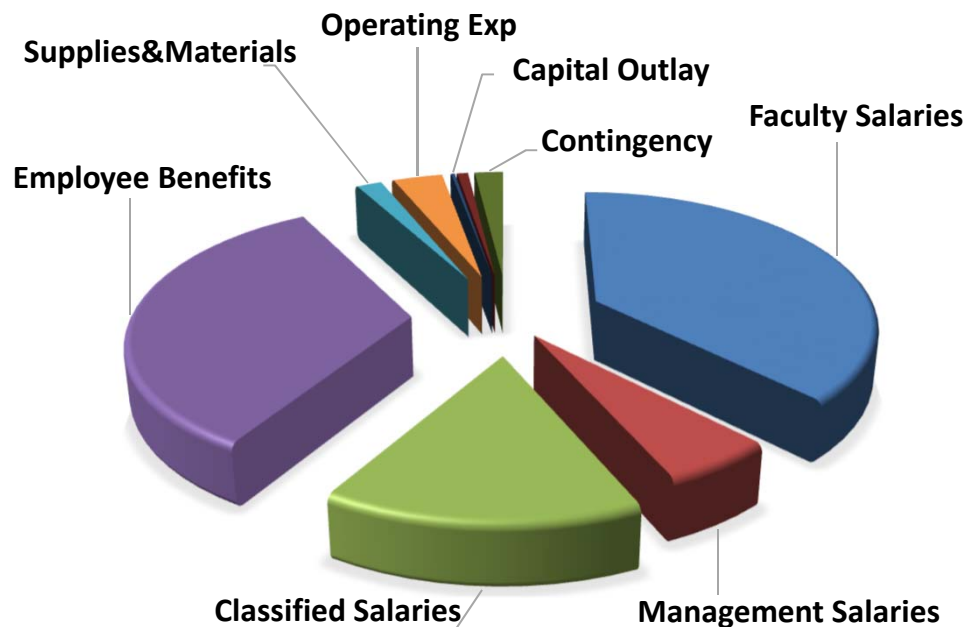


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**OXNARD COLLEGE**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	11,855,218	12,224,584	12,178,700	38.2%
2000 MANAGEMENT SALARIES	1,633,214	1,661,773	1,820,168	5.7%
2000 CLASSIFIED SALARIES	4,918,270	4,911,092	4,970,036	15.6%
3000 EMPLOYEE BENEFITS	9,756,086	9,722,604	10,781,010	33.8%
SALARY & BENEFIT SUBTOTAL	28,162,788	28,520,053	29,749,913	93.4%
4000 SUPPLIES & MATERIALS	602,737	487,549	549,530	1.7%
5000 OPERATING EXP	1,083,709	898,993	1,094,049	3.4%
6000 CAPITAL OUTLAY	91,358	62,906	78,540	0.2%
7000 TRANSFERS	(287,000)	(331,663)	(237,000)	-0.7%
7999 CONTINGENCY	604,844	-	623,470	2.0%
DIRECT EXPENDITURE SUBTOTAL	2,095,648	1,117,785	2,108,589	6.6%
TOTAL BUDGETED EXPENDITURES	30,258,436	29,637,838	31,858,502	100.0%

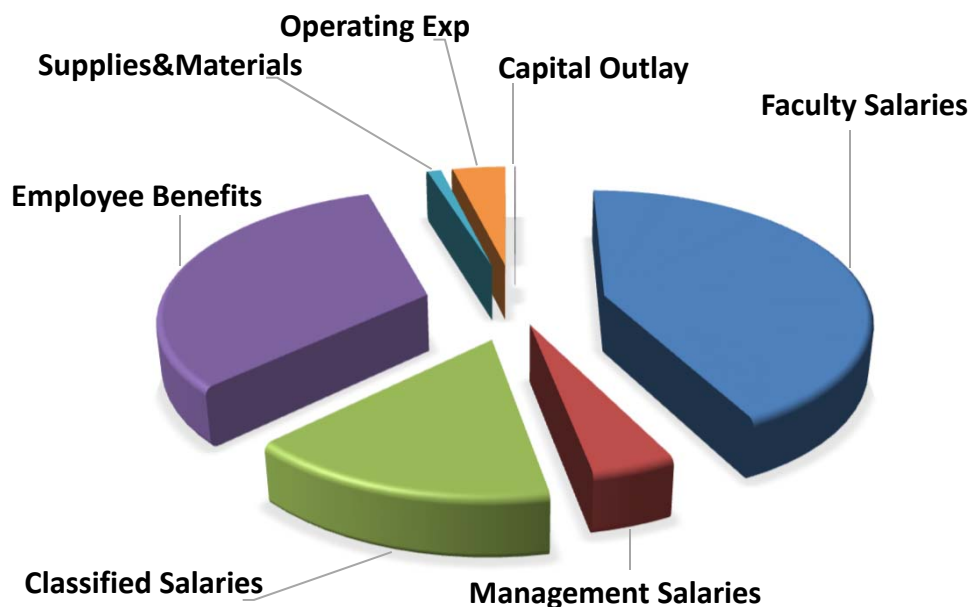


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**VENTURA COLLEGE**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	21,986,311	22,151,582	22,221,912	42.6%
2000 MANAGEMENT SALARIES	1,981,018	2,070,236	2,267,611	4.4%
2000 CLASSIFIED SALARIES	8,114,419	8,056,728	8,245,420	15.8%
3000 EMPLOYEE BENEFITS	15,424,082	15,425,275	16,901,764	32.4%
SALARY & BENEFIT SUBTOTAL	47,505,830	47,703,822	49,636,708	95.2%
4000 SUPPLIES & MATERIALS	508,144	401,348	515,034	1.0%
5000 OPERATING EXP	1,392,097	1,101,376	1,979,400	3.8%
6000 CAPITAL OUTLAY	51,991	60,511	10,427	0.0%
7000 TRANSFERS	(144,785)	(995,266)	(16,470)	0.0%
7999 CONTINGENCY	-	-	-	0.0%
DIRECT EXPENDITURE SUBTOTAL	1,807,447	567,969	2,488,391	4.8%
TOTAL BUDGETED EXPENDITURES	49,313,277	48,271,791	52,125,099	100.0%

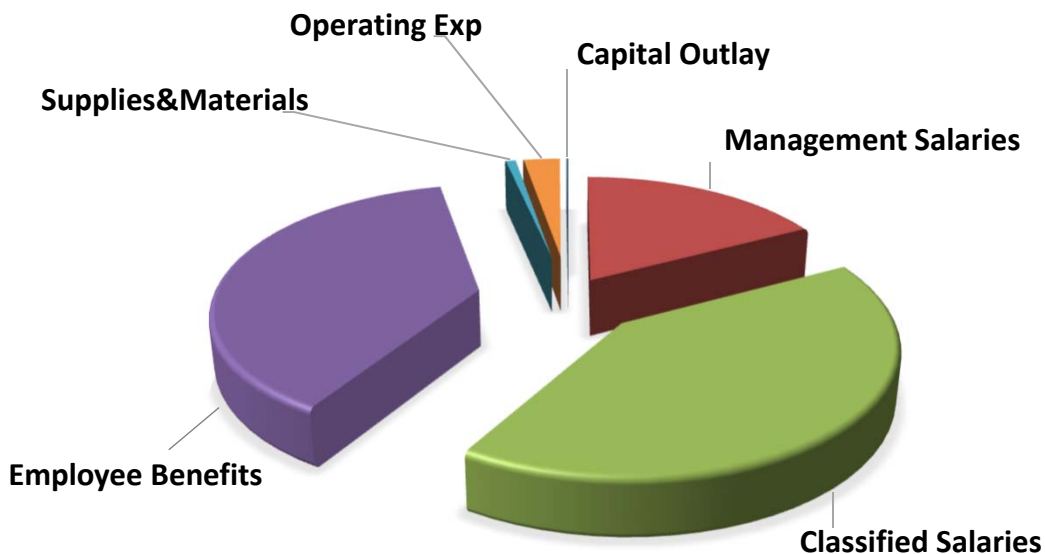


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,017,938	1,785,684	2,023,290	17.3%
2000 CLASSIFIED SALARIES	4,538,445	4,332,206	4,832,386	41.4%
3000 EMPLOYEE BENEFITS	3,737,498	3,578,905	4,418,770	37.8%
SALARY & BENEFIT SUBTOTAL	10,293,880	9,696,794	11,274,446	96.6%
4000 SUPPLIES & MATERIALS	175,150	81,641	83,150	0.7%
5000 OPERATING EXP	537,223	513,938	304,704	2.6%
6000 CAPITAL OUTLAY	2,700	142,412	14,700	0.1%
7000 TRANSFERS	-	350,872	-	0.0%
7999 CONTINGENCY	-	-	-	0.0%
DIRECT EXPENDITURE SUBTOTAL	715,073	1,088,863	402,554	3.4%
TOTAL BUDGETED EXPENDITURES	11,008,953	10,785,657	11,677,000	100.0%



\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICTWIDE SERVICES**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	-	480,530	197,370	2.8%
2000 BOARD, COMMISSIONERS, OTHER	122,000	134,585	122,000	1.7%
3000 EMPLOYEE BENEFITS	<u>127,663</u>	<u>507,819</u>	<u>262,907</u>	<u>3.7%</u>
SALARY & BENEFIT SUBTOTAL	249,663	1,122,934	582,277	8.2%
4000 SUPPLIES & MATERIALS	31,305	13,649	30,614	0.4%
5000 OPERATING EXP	4,947,745	4,090,142	4,861,929 <sup>[1]</sup>	68.1%
6000 CAPITAL OUTLAY	63,700	77,232	63,700	0.9%
7000 TRANSFERS	1,420,231	7,509,108	1,515,649 <sup>[2]</sup>	21.2%
7999 CONTINGENCY	<u>100,000</u>	<u>-</u>	<u>85,000</u>	<u>1.2%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>6,562,981</u>	<u>11,690,130 <sup>[3]</sup></u>	<u>6,556,892</u>	<u>91.8%</u>
TOTAL BUDGETED EXPENDITURES	<u>6,812,644</u>	<u>12,813,064</u>	<u>7,139,169</u>	<u>100.0%</u>

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,724,650
Insurance Premiums	\$ 1,050,000
Legal	\$ 300,000
Bank, Credit Card Charges & COTOP	\$ 310,000
Audits	\$ 165,000
Parking Online Admin	\$ 125,000
Health Insurance Broker	\$ 112,750
Districtwide Memberships	\$ 112,000
Board Election	\$ 110,000
Exec Management Search Costs	\$ 49,200
Collective Bargaining Costs (Reimb)	\$ 29,500
Districtwide Marketing Campaign	\$ 150,000
Other Miscellaneous Expense	\$ 623,829
Total	<u>\$ 4,861,929</u>

[2] Transfers in/out includes:

Campus Police Services	\$ 734,768
New Info Tech & Equip	\$ 350,000
College Work Study Match	\$ 175,881
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	<u>\$ 30,000</u>
Total	<u>\$ 1,515,649</u>

[3] Includes one-time employee compensation and districtwide marketing campaign

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**UTILITIES**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET
5000 OPERATING EXP	4,193,500	3,789,587	4,559,200
DIRECT EXPENDITURE SUBTOTAL	4,193,500	3,789,587	4,559,200
TOTAL BUDGETED EXPENDITURES	4,193,500	3,789,587	4,559,200

**INFRASTRUCTURE**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL EXPENDITURES	2018-19 ADOPTION BUDGET
7000 TRANSFERS	0	3,493,683	0
DIRECT EXPENDITURE SUBTOTAL	0	3,493,683	0
TOTAL BUDGETED EXPENDITURES	0	3,493,683	0

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**RESERVES**

	<u>2017-18 ADOPTION BUDGET</u>	<u>2018-19 ADOPTION BUDGET</u>
Board Designated		
State Required Minimum 5%	9,281,823	10,018,403
Revenue Shortfall Contingency	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000
Energy Efficiency	1,400,000	1,400,000
Unallocated	<u>3,450,977</u>	<u>12,286,426</u> *
	<u>20,132,800</u>	<u>29,704,829</u>

\* Includes real property sale and increased revenue from FTES shift in FY18.

Note: The Board has designated reserves to address infrastructure and one-time expenditure needs.

**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND DESIGNATED**

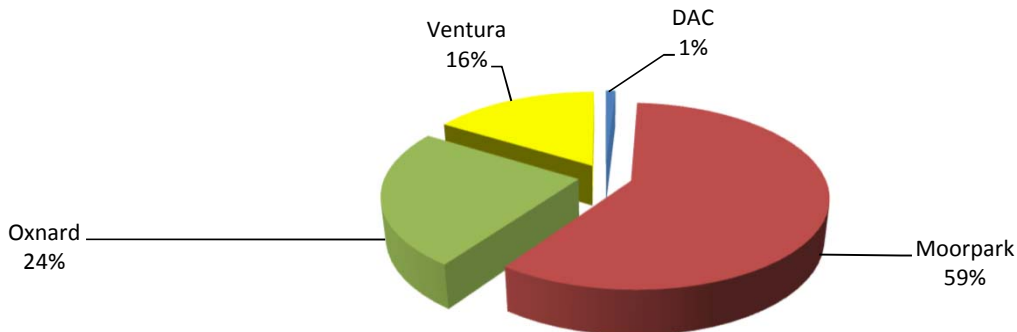


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL	2018-19 ADOPTION BUDGET
8000 REVENUES <sup>[a]</sup>	2,059,300	-	2,774,504
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	4,238	-
3000 EMPLOYEE BENEFITS	-	400	-
SALARY & BENEFIT SUBTOTAL	-	4,638	-
4000 SUPPLIES & MATERIALS	1,333,335	123,950	2,229,193
5000 OTHER OPERATING EXP	7,789,157	267,314	12,136,690
6000 CAPITAL OUTLAY	5,669,728	1,554,197	6,286,733
7000 TRANSFERS (IN)/OUT	1,688,357	(7,551,519) <sup>[b]</sup>	712,534
TOTAL EXPENDITURES	16,480,577	(5,601,420)	21,365,150
Net Change Fund Balance			(18,590,646)
Beginning Fund Balance			22,698,138
Ending Fund Balance			4,107,492

**Expenditure Budget by Site**



<sup>[a]</sup> Revenue is not available for expenditures until the year after it is earned.

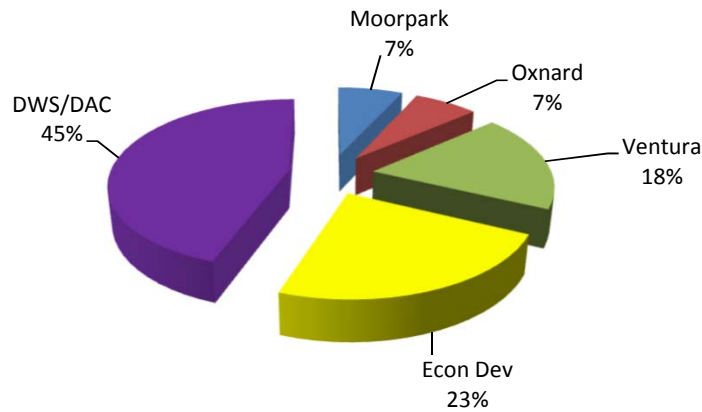
<sup>[b]</sup> Transfer in from General fund according to infrastructure allocation guidelines.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

	2017-18 ADOPTION BUDGET	2017-18 ACTUALS	2018-19 ADOPTION BUDGET
8000 REVENUES	5,130,454	5,466,369	5,212,160
1000 FACULTY SALARIES	7,812	6,487	7,812
2000 MANAGEMENT SALARIES	120,988	106,103	189,528
2000 CLASSIFIED SALARIES	908,153	865,773	1,099,998
3000 EMPLOYEE BENEFITS	439,611	429,081	594,473
SALARY & BENEFIT SUBTOTAL	1,476,564	1,407,444	1,891,812
4000 SUPPLIES & MATERIALS	418,283	235,984	554,777
5000 OTHER OPERATING EXP	3,442,786	2,146,319	4,153,487
6000 CAPITAL OUTLAY	4,986,437	122,928	4,938,929
7000 TRANSFERS IN/OUT	4,122,210	148,835	349,780
TOTAL EXPENDITURES	14,446,280	4,061,510	11,888,785
Net Change Fund Balance			(6,676,624)
Beginning Fund Balance			16,635,544
Ending Fund Balance			9,958,920

**Expenditure Budget by Site**



**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND RESTRICTED**

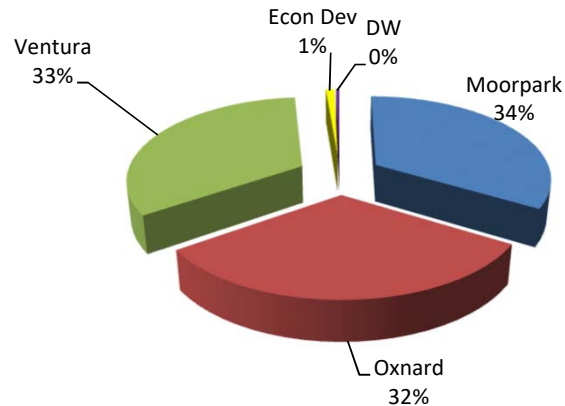
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
RESTRICTED GENERAL FUND

**FUND 12X BY MAJOR OBJECT**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL ACTIVITY	2018-19 ADOPTION BUDGET
8000 REVENUES	46,114,049	37,421,819	47,920,306
1000 FACULTY SALARIES	7,188,094	6,657,340	7,098,780
2000 CLASSIFIED SALARIES	12,374,255	10,217,133	14,381,559
3000 EMPLOYEE BENEFITS	7,446,033	6,201,597	8,209,898
SALARY & BENEFIT SUBTOTAL	27,008,382	23,076,070	29,690,237
4000 SUPPLIES & MATERIALS	4,828,571	1,879,367	5,445,216
5000 OTHER OPERATING EXP	9,051,110	6,758,275	5,177,679
6000 CAPITAL OUTLAY	2,942,240	2,168,875	2,065,471
7000 TRANSFERS IN/OUT	2,294,035	3,528,270	5,543,338
TOTAL EXPENDITURES	46,124,338	37,410,858	47,921,941

Net Change Fund Balance	(1,635)
Beginning Fund Balance	387,368
Ending Fund Balance	385,733

**Expenditure Budget by Site**



**2018-2019**

**ADOPTION BUDGET**



**PARKING SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 PARKING SERVICES FUND  
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19
BEGINNING BALANCE	272,904	121,823	71,434	149,989	344,338	271,812
REVENUES						
Parking Fees - Permits	600,690	615,000	200,265	207,000	800,954	822,000
Parking Fees - Permits CCPG	428,287	445,000	-	-	428,287	445,000
Parking Fees - Daily/Coin	761,646	778,000	-	-	761,646	778,000
Parking and Traffic Fines	308,317	350,000	-	-	308,317	350,000
Other Local Revenues/Fees	10,147	500	-	-	10,147	500
Interfund Transfer In from General Fund	654,768	734,768	-	-	654,768	734,768
TOTAL REVENUES	2,763,854	2,923,268	200,265	207,000	2,964,118	3,130,268
TOTAL FUNDS AVAILABLE	3,036,758	3,045,091	271,699	356,989	3,308,456	3,402,080
EXPENDITURES						
Classified Salaries	1,693,381	1,704,588	-	-	1,693,381	1,704,588
Employee Benefits	868,924	982,001	-	-	868,924	982,001
Supplies and Materials	40,483	30,000	-	-	40,483	30,000
Operating Expenditures	310,297	310,403	-	-	310,297	310,403
Capital Outlay	1,851	300	-	-	1,851	300
Interfund Transfer Out - [a]	-	-	121,709	200,000	121,709	200,000
TOTAL EXPENDITURES	2,914,935	3,027,293	121,709	200,000	3,036,645	3,227,293
PROJECTED ENDING BALANCE	121,823	17,798	149,989	156,989	271,812	174,787

[a] - Transfer to Capital Projects Fund for parking lot maintenance/lighting/slurry capital outlay projects .

**2018-2019**

**ADOPTION BUDGET**



**HEALTH SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	1,639,741	1,584,506	770,603	759,291	1,010,550	763,722	4,694,160	4,380,785
REVENUES								
State Mandated Costs-Block Grant	97,246	96,000	47,000	45,000	88,118	89,000	232,364	230,000
Student Health Fees	676,183	670,000	302,014	301,000	557,701	717,000	1,535,898	1,688,000
Other Student Charges	49,408	40,000	24,030	20,000	42,067	50,000	115,505	110,000
Other Income	3,125	4,500	1,022	1,000	6,057	10,000	10,204	15,500
TOTAL REVENUES	825,962	810,500	374,066	367,000	693,943	866,000	1,893,971	2,043,500
EXPENDITURES								
Academic Salaries	135,620	136,371	91,161	93,839	129,613	119,910	356,394	350,120
Classified Salaries	375,980	449,995	100,104	108,328	340,172	361,289	816,257	919,612
Employee Benefits	229,209	252,872	106,747	117,308	279,776	320,429	615,732	690,609
Supplies & Materials	30,096	44,590	29,328	30,191	49,249	53,000	108,673	127,781
Operating Expenses	106,144	116,246	57,092	66,609	140,092	258,000	303,328	440,855
Capital Outlay	4,149	2,400	946	1,452	1,868	4,000	6,963	7,852
TOTAL EXPENDITURES	881,198	1,002,473	385,378	417,728	940,770	1,116,629	2,207,346	2,536,830
OPERATING SURPLUS(DEFICIT)	(55,235)	(191,973)	(11,312)	(50,728)	(246,828)	(250,629)	(313,375)	(493,330)
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	1,584,506	1,392,532	759,291	708,563	763,722	513,093	4,380,785	3,887,455



**2018-2019**

**ADOPTION BUDGET**



**SPECIAL REVENUE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
 INSTRUCTIONAL LAB OUTLET

	OXNARD	
	Actual 2017-18	Budget 2018-19
BEGINNING BALANCE	144,964	181,812
REVENUES		
Food Sales	156,896	157,000
Catering Sales	28,565	17,000
Interfund Transfer In	-	-
TOTAL REVENUES	185,461	174,000
TOTAL FUNDS AVAILABLE	330,425	355,812
EXPENDITURES		
Classified Salaries	844	7,483
Employee Benefits	772	6,388
Students	9,177	7,119
Supplies and Materials	323	1,800
Operating Expenditures	12,497	16,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	125,000	125,000
TOTAL EXPENDITURES	148,614	164,210
PROJECTED ENDING BALANCE	181,812	191,602 *

\* Any surplus will be transferred to the General Fund CRM instructional program in the following year.

**2018-2019**

**ADOPTION BUDGET**



**CHILD DEVELOPMENT FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 CHILD CARE CENTER FUND\*  
 FUNDS 33X

	MOORPARK		VENTURA		TOTAL	
	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	258,138	296,894	43,951	43,923	302,089	340,817
REVENUES						
Child Care Tax Bailout Apportionment	32,606	32,000	32,606	32,103	65,212	64,103
Child Care Fees	381,649	360,000	283,349	263,000	664,998	623,000
Child Care Fees-paid by grants/aid	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	18,849	25,000	18,849	25,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	414,255	392,000	334,804	320,103	749,059	712,103
EXPENDITURES						
Classified Salaries	253,267	243,436	253,700	255,921	506,967	499,357
Employee Benefits	105,092	115,849	81,074	92,428	186,166	208,277
Supplies & Materials	6,446	14,000	7,824	10,000	14,270	24,000
Operating Expenses	10,694	14,550	3,234	5,310	13,928	19,860
Non Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	375,499	387,834	345,832	363,659	721,331	751,494
OPERATING INCOME (LOSS)	38,756	4,166	(11,028)	(43,556)	27,728	(39,391)
NON OPERATING REVENUES (EXPENSES)						
Capital Outlay	-	-	-	-	-	-
Transfers In / (Out)	-	-	11,000	51,000	11,000	51,000
TOTAL NON OPERATING REV// (EXP)	-	-	11,000	51,000	11,000	51,000
NET CHANGE IN BALANCE	38,756	4,166	(28)	7,444	38,728	11,609
ENDING FUND BALANCE	296,894	301,060	43,923	51,367	340,817	352,426

\* At Oxnard College, the child care center has been converted to a lab school and is accounted for in the Unrestricted General Fund.

**2018-2019**

**ADOPTION BUDGET**



**FOOD SERVICE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 FOOD SERVICES (VENDING) OPERATIONS  
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19	Actual 2017-18	Budget 2018-19
BEGINNING FUND BALANCE	320,369	375,868	476,573	513,553	143,725	181,087	940,667	1,070,508
REVENUE								
Vending Commission	48,088	40,000	20,313	23,000	32,112	30,000	100,513	93,000
Other local income (Coke bonus pymt)	16,667	16,667	16,667	16,667	16,667	16,667	50,000	50,001
TOTAL REVENUE	64,754	56,667	36,980	39,667	48,779	46,667	150,513	143,001
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	4,622	8,136	-	-	11,416	8,136	16,039	16,272
Supplies & Materials	-	3,000	-	-	-	38,531	-	41,531
Operating Expenses	-	2,000	-	-	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	4,622	13,136	-	-	11,416	46,667	16,039	59,803
OPERATING INCOME (LOSS) – FOODSERVICE	60,132	43,531	36,980	39,667	37,362	0	134,474	83,198
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	(4,633)	(20,000)	-	-	-	-	(4,633)	(20,000)
TOTAL NON OPERATING EXPENSES	4,633	20,000	-	-	-	-	4,633	20,000
NET CHANGE IN BALANCE	55,499	23,531	36,980	39,667	37,362	0	129,841	63,198
ENDING FUND BALANCE	375,868	399,399	513,553	553,220	181,087	181,087	1,070,508	1,133,706

**2018-2019**

**ADOPTION BUDGET**



**INTERNAL SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2017-18 Adoption Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Adoption Budget</u>
BEGINNING BALANCE	1,160,190	1,160,190	1,205,385
REVENUES			
TRANSFERS FROM OTHER FUNDS	75,000	75,000	75,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,235,190	1,235,190	1,280,385
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	26,786	75,000
SETTLEMENTS	65,000	3,020	65,000
ENDING BALANCE	1,095,190	1,205,385	1,140,385

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2017-18 Adoption Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Adoption Budget</u>
BEGINNING BALANCE	2,878,100	2,878,100	3,279,237
REVENUES	-	401,137	-
EXPENDITURES	18,550	-	-
ENDING BALANCE	2,859,550	3,279,237	3,279,237



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2017-18 Adoption Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Adoption Budget</u>
BEGINNING LIABILITY	725,408	725,408	736,914
INSTRUCTIONAL EXPENSE/BANKING	150,000	157,440	150,000
USAGE	(120,000)	(145,934)	(120,000)
ENDING LIABILITY	755,408	736,914	766,914

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2017-18 Adoption Budget</u>	<u>2017-18 Actuals</u>	<u>2018-19 Adoption Budget</u>
BEGINNING BALANCE	128,313	128,313	474,874
TRANSFER IN (from all funds as fringe benefit %)	15,949,015	14,735,003	16,849,333
EXPENDITURES (actual premiums)			
premiums	14,694,915	14,388,442	15,684,492
misc	-		
TRANSFER OUT (to irrevocable trust)	500,000	-	-
ENDING BALANCE	882,413	474,874	1,639,715

Total Liability is \$210.3 million as of the October 2016 actuarial study.

Balance of the Irrevocable trust is \$21.1 million as of June 30, 2018

**2018-2019**

**ADOPTION BUDGET**



**FINANCIAL AID FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

	CAL GRANTS	CARE	EOPS	FTSSG	CCCG	SSCG	PELL	SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	443	-	443
REVENUES											
Federal Income	-	-	-	-	-	-	36,500,000	590,165	-	3,385,000	40,475,165
State Income	3,958,000	99,088	230,735	180,500	179,429	3,345,447	-	-	-	-	7,993,199
Local Income	-	-	-	-	-	-	-	-	120	-	120
TOTAL REVENUES	3,958,000	99,088	230,735	180,500	179,429	3,345,447	36,500,000	590,165	120	3,385,000	48,468,484
TOTAL FUNDS AVAILABLE	3,958,000	99,088	230,735	180,500	179,429	3,345,447	36,500,000	590,165	563	3,385,000	48,468,927
EXPENDITURES & OTHER OUTGO											
Transfers Out	-	-	-	-	-	-	-	-	120	-	120
Student Financial Aid	3,958,000	99,088	230,735	180,500	179,429	3,345,447	36,500,000	590,165	-	3,385,000	48,468,364
TOTAL EXPENDITURES & OTHER OUTGO	3,958,000	99,088	230,735	180,500	179,429	3,345,447	36,500,000	590,165	120	3,385,000	48,468,484
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	443	-	443

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

**2018-2019**

**ADOPTION BUDGET**



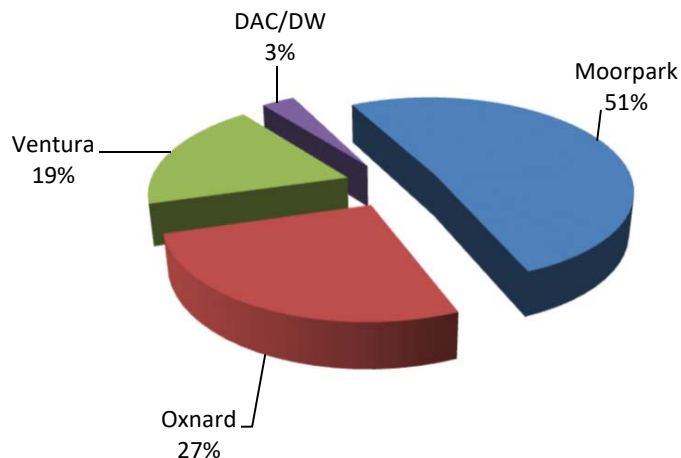
**CAPITAL PROJECTS FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

	2017-18 ADOPTION BUDGET	2017-18 ACTUAL ACTIVITY	2018-19 ADOPTION BUDGET
8000 REVENUES	12,103,068	9,825,973	6,574,343
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	58,832	22,725	83,035
5000 OTHER OPERATING EXP	449,846	705,022	569,776
6000 CAPITAL OUTLAY	37,222,612	6,125,425	32,709,024
7000 TRANSFERS IN/OUT	1,855,724	869	3,267,924
TOTAL EXPENDITURES	39,587,014	6,854,041	36,629,758
Net Change Fund Balance			(30,055,415)
Beginning Fund Balance			31,279,212
Ending Fund Balance			1,223,797

**Expenditure Budget by Site**



**2018-2019**

**ADOPTION BUDGET**



**APPENDICES**

**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND HISTORICAL  
EXPENDITURES AND HEADCOUNTS**

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**Ventura County Community College District  
General Fund - Unrestricted (Fund 111)  
10 Year Historical Results**

		FY09		FY10		FY11		FY12	
FTES									
	<i>funded</i>	26,847		25,841		26,530		24,391	
	<i>actual</i>	29,348		29,218		27,333		26,458	
<b>Revenue</b>		<b>140,905,801</b>		<b>136,316,095</b>		<b>137,799,108</b>		<b>126,182,001</b>	
Faculty									
salary		58,455,912		57,691,334		55,236,772		53,292,636	
payroll driven		6,295,263		6,221,260		6,168,478		6,493,334	
health & welfare		5,007,471		5,706,317		5,522,753		5,882,413	
Retiree/HRL		3,540,681		3,549,716		3,873,271		5,445,051	
Total Faculty		73,299,328	54.4%	73,168,627	54.6%	70,801,273	52.8%	71,113,435	54.1%
Management									
salary		6,655,537		6,208,087		5,862,297		5,871,959	
payroll driven		881,744		868,171		872,155		921,546	
health & welfare		590,708		586,033		572,702		599,789	
Retiree/HRL		491,652		413,192		790,521		915,597	
Total Management		8,619,641	6.4%	8,075,483	6.0%	8,097,676	6.0%	8,308,890	6.3%
Classified									
salary		18,497,984		18,191,742		17,470,685		16,304,500	
payroll driven		3,460,100		3,477,713		3,562,189		3,546,161	
health & welfare		3,979,132		4,111,490		4,098,897		4,024,525	
Retiree/HRL		2,283,600		2,218,482		2,417,697		2,554,574	
Total Classified		28,220,816	21.0%	27,999,428	20.9%	27,549,468	20.5%	26,429,761	20.1%
Sup/Conf/Other *									
salary		4,337,870		4,203,633		4,642,222		4,708,073	
payroll driven		611,777		614,536		694,240		757,401	
health & welfare		558,981		549,040		599,935		650,548	
Retiree/HRL		345,627		308,219		402,186		472,824	
Total Sup/Conf/Other		5,854,255	4.3%	5,675,428	4.2%	6,338,583	4.7%	6,588,846	5.0%
<b>Total Personnel Exp</b>		<b>115,994,039</b>	<b>86.1%</b>	<b>114,918,966</b>	<b>85.8%</b>	<b>112,787,000</b>	<b>84.1%</b>	<b>112,440,932</b>	<b>85.5%</b>
Supplies & Materials		1,796,084	1.3%	1,669,622	1.2%	1,901,863	1.4%	1,864,553	1.4%
Other Expenditures		12,320,532	9.1%	12,219,128	9.1%	11,529,762	8.6%	11,283,434	8.6%
Capital Outlay		427,325	0.3%	334,672	0.2%	920,548	0.7%	561,381	0.4%
Other Outgo		4,139,816	3.1%	4,871,794	3.6%	7,044,453	5.2%	5,410,247	4.1%
<b>Total Direct Exp</b>		<b>18,683,758</b>	<b>13.9%</b>	<b>19,095,215</b>	<b>14.2%</b>	<b>21,396,626</b>	<b>15.9%</b>	<b>19,119,615</b>	<b>14.5%</b>
<b>Total Expenditures</b>		<b>134,677,798</b>		<b>134,014,181</b>		<b>134,183,627</b>		<b>131,560,547</b>	

FY13		FY14		FY15		FY16		FY17		FY18	
24,700		25,311		26,023		26,468		26,468		26,669	
25,036		25,311		26,023		26,468		25,415		26,079	
<b>126,524,926</b>		<b>137,426,786</b>		<b>142,464,149</b>		<b>147,245,141</b>		<b>152,263,392</b>		<b>160,321,628</b>	
50,239,973		52,895,931		55,876,356		58,256,612		58,545,064		58,884,313	
5,967,982		5,713,480		6,395,354		7,059,295		7,963,318		8,910,346	
6,806,471		6,991,472		7,464,146		7,650,009		8,727,936		8,901,078	
<u>6,130,543</u>		<u>6,538,570</u>		<u>6,596,222</u>		<u>7,297,090</u>		<u>7,438,238</u>		<u>8,678,708</u>	
69,144,969	54.7%	72,139,452	54.4%	76,332,077	53.9%	80,263,006	54.0%	82,674,556	53.8%	85,374,445	52.2%
5,765,993		5,819,687		6,158,851		6,787,859		7,282,657		7,410,559	
900,525		848,092		927,303		1,436,410		1,578,445		1,487,881	
584,837		654,017		663,033		757,195		822,040		828,727	
<u>992,121</u>		<u>1,104,190</u>		<u>1,119,834</u>		<u>937,517</u>		<u>1,099,696</u>		<u>1,226,131</u>	
8,243,476	6.5%	8,425,987	6.4%	8,869,022	6.3%	9,918,981	6.7%	10,782,838	7.0%	10,953,299	6.7%
14,806,466		16,083,503		16,917,257		17,914,992		19,005,113		19,824,344	
3,213,658		3,307,067		3,565,458		3,833,211		4,316,539		1,860,060	
3,728,686		4,251,854		4,221,804		4,708,006		4,931,836		5,257,897	
<u>2,474,329</u>		<u>2,915,306</u>		<u>3,043,983</u>		<u>2,647,951</u>		<u>2,814,542</u>		<u>3,283,963</u>	
24,223,139	19.2%	26,557,730	20.0%	27,748,503	19.5%	29,104,160	19.5%	31,068,030	19.5%	30,226,265	19.5%
4,732,250		4,855,869		4,975,585		5,711,011		5,719,009		5,474,439	
792,522		763,520		773,433		856,516		928,157		3,913,545	
725,104		808,782		758,059		795,924		818,649		841,433	
<u>541,169</u>		<u>612,248</u>		<u>590,136</u>		<u>518,911</u>		<u>544,038</u>		<u>600,870</u>	
6,791,044	5.4%	7,040,419	5.3%	7,097,213	5.0%	7,882,362	5.3%	8,009,853	5.2%	10,830,287	6.6%
<b>108,402,628</b>	<b>85.7%</b>	<b>114,163,587</b>	<b>86.1%</b>	<b>120,046,816</b>	<b>84.7%</b>	<b>127,168,509</b>	<b>85.6%</b>	<b>132,535,277</b>	<b>86.3%</b>	<b>137,384,295</b>	<b>84.0%</b>
1,714,340	1.4%	1,879,224	1.4%	1,802,137	1.3%	1,926,255	1.3%	1,736,749	1.1%	1,647,090	1.0%
11,561,194	9.1%	11,754,761	8.9%	11,956,566	8.4%	12,076,182	8.1%	12,485,528	8.1%	11,955,893	7.3%
645,889	0.5%	448,894	0.3%	596,108	0.4%	660,046	0.4%	440,103	0.3%	483,347	0.3%
<u>4,157,242</u>	<u>3.3%</u>	<u>4,407,215</u>	<u>3.3%</u>	<u>7,291,063</u>	<u>5.1%</u>	<u>6,809,725</u>	<u>4.6%</u>	<u>6,449,823</u>	<u>4.2%</u>	<u>12,092,549</u>	<u>7.4%</u>
<b>18,078,665</b>	<b>14.3%</b>	<b>18,490,093</b>	<b>13.9%</b>	<b>21,645,874</b>	<b>15.3%</b>	<b>21,472,208</b>	<b>14.4%</b>	<b>21,112,203</b>	<b>13.7%</b>	<b>26,178,879</b>	<b>16.0%</b>
<b>126,481,293</b>		<b>132,653,681</b>		<b>141,692,690</b>		<b>148,640,717</b>		<b>153,647,480</b>		<b>163,563,175</b>	

Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

Total District	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Admissions & Records	1,919,076	1,746,533	1,929,540	1,976,126	1,923,759	2,093,178	2,245,659
Ancillary Services	1,757,776	1,347,427	1,355,084	1,463,975	1,415,237	1,552,782	1,702,400
Auxiliary Services	886,252	970,933	911,205	1,132,049	1,392,812	1,730,508	1,889,518
Community Services & Economic Dev	1,561,425	1,056,558	861,422	845,954	809,042	842,231	921,069
Food Services	-	-	-	-	-	-	7,174
General Institutional Support Svcs	21,888,349	22,306,130	22,784,816	26,467,939	29,370,103	30,175,789	33,520,990
Instructional	68,775,153	66,127,079	69,922,917	74,758,697	83,643,605	86,847,706	90,191,084
Instructional Administration	11,855,751	11,259,018	11,966,366	12,316,971	14,689,185	16,437,819	17,406,327
Instructional Support Services	3,242,230	3,231,640	3,346,721	3,289,389	3,536,189	3,889,097	4,614,820
Long-Term Debt & Other Financing	566,499	141,625	-	-	-	-	-
Operation & Maintenance of Plant	12,932,493	12,740,848	13,572,028	14,148,948	14,398,525	15,225,097	14,952,458
Physical Property And Related Acqui	-	83,361	13,326	114,354	110,062	277,154	364,808
Planning, Policymaking & Coordination	2,562,144	2,658,072	2,758,226	3,190,565	3,584,775	3,491,108	3,560,119
Student Counseling and Guidance	6,389,751	5,783,627	6,356,874	7,830,809	9,280,331	11,193,954	11,400,763
Student Svcs Other	11,218,984	11,512,960	13,109,057	14,064,231	15,945,222	16,844,312	17,366,790
Transfer, Student Aid & Other Outgo	5,167,687	4,953,532	(699,028)	6,787,009	11,401,285	19,721,665	9,368,103
<b>Total</b>	<b>150,723,569</b>	<b>145,919,344</b>	<b>148,188,553</b>	<b>168,387,014</b>	<b>191,500,132</b>	<b>210,322,402</b>	<b>209,512,282</b>

## Ventura County Community College District Employee Headcounts

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Total CA Res FTES (actual)	29,348	29,218	27,333	26,458	25,036	25,311	26,023	26,468	25,399	26,079
Total CA Res FTES (funded)	26,847	25,841	26,530	24,391	24,700	25,311	26,023	26,468	25,399	26,669

	Fall08	Fall09	Fall10	Fall11	Fall12	Fall13	Fall14	Fall15	Fall16	Fall17
Full Time Academic <sup>1</sup>	417	398	395	392	381	379	388	399	428	438
Part Time Academic (FTEF) <sup>2</sup>	428	382	339	323	314	324	326	358	338	351
<b>Total Faculty (FTEF)</b>	<b>845</b>	<b>780</b>	<b>734</b>	<b>715</b>	<b>695</b>	<b>703</b>	<b>714</b>	<b>757</b>	<b>766</b>	<b>789</b>
Management	56	54	46	46	45	41	44	46	54	57
Supervisors	31	29	32	33	36	38	34	36	36	35
Classified	496	479	444	419	370	393	381	394	437	446
Confidential	12	12	13	14	13	12	11	13	13	13
Other	-	-	-	-	-	-	-	-	-	-
<b>Total Non Faculty <sup>3</sup></b>	<b>595</b>	<b>574</b>	<b>535</b>	<b>512</b>	<b>464</b>	<b>484</b>	<b>470</b>	<b>489</b>	<b>540</b>	<b>551</b>

Source:

<sup>1</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District

<sup>2</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Full Time Equivalent

<sup>3</sup> California Community Colleges Chancellor's Office DataMart, Fall Reports on Staffing, Headcount by District. Equals in total, as CCCC uses different categories.

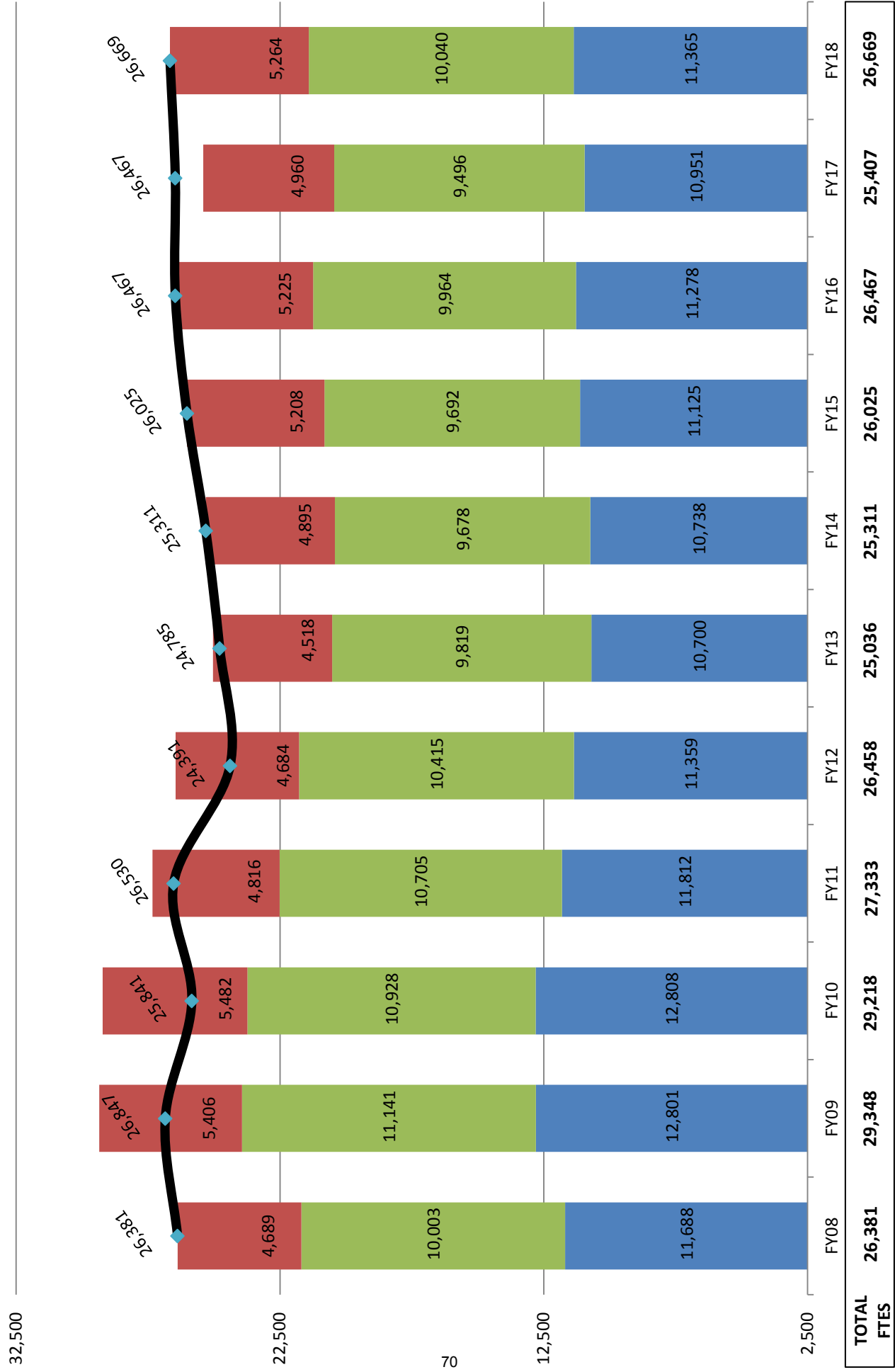
**2018-2019**

**ADOPTION BUDGET**



**HISTORICAL FTES**

# District Generated Resident FTES



\*includes shifted FTES

State Funded FTES \*

Oxnard

Ventura

Moorpark

**2018-2019**

**ADOPTION BUDGET**



**COMPARATIVE BUDGET SUMMARY**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-19 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

	MOORPARK COLLEGE		OXNARD COLLEGE		VENTURA COLLEGE		DAC/Utilities/Districtwide		ALL LOCATIONS	
	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget
<b>FULL TIME FACULTY POSITIONS *</b>										
FULL TIME POSITIONAL SALARIES	\$15,258,038		7,864,722		\$13,262,853		-		\$36,385,612	
FULL TIME POSITIONAL BENEFITS	11,658,069		5,824,429		9,386,901		-		26,869,398	
TOTAL FULL TIME FACULTY POSITIONS	26,916,107	45.0%	13,689,151	43.0%	22,649,755	43.5%	-		63,255,012	37.9%
<b>NON-FULL TIME FACULTY POSITIONS *</b>										
NON-FULL TIME POSITIONAL SALARIES	10,655,053		4,313,978		8,959,059		-		23,928,090	
NON-FULL TIME POSITIONAL BENEFITS	1,269,178		660,650		1,078,376		-		3,008,204	
TOTAL NON-FULL TIME FACULTY POSITIONS	11,924,231	20.0%	4,974,627	15.6%	10,037,435	19.3%	-		26,936,294	16.1%
<b>MANAGEMENT</b>										
MANAGEMENT SALARIES	1,990,426		1,820,168		2,267,611		2,023,290		8,101,493	
MANAGEMENT BENEFITS	1,042,749		895,543		1,142,020		1,095,599		4,175,911	
TOTAL MANAGEMENT	3,033,175	5.1%	2,715,710	8.5%	3,409,631	6.5%	3,118,888		12,277,404	7.3%
<b>CLASSIFIED</b>										
CLASSIFIED SALARIES	8,669,620		4,970,036		8,245,420		5,151,756		27,036,832	
CLASSIFIED BENEFITS	5,501,211		3,400,388		5,294,468		3,586,079		17,782,147	
TOTAL CLASSIFIED	14,170,831	23.7%	8,370,424	26.3%	13,539,888	26.0%	8,737,835		44,818,979	26.8%
<b>TOTAL PERSONNEL EXPENDITURES</b>	56,044,344	93.8%	29,749,913	93.4%	49,636,708	95.2%	11,856,723		147,287,689	88.1%
<b>SUPPLIES &amp; MATERIALS</b>	1,134,783	1.9%	549,530	1.7%	515,034	1.0%	113,764		2,313,111	1.4%
<b>OPERATING EXP</b>	2,070,528	3.5%	1,094,049	3.4%	1,979,400	3.8%	9,725,833		14,869,810	8.9%
<b>CAPITAL OUTLAY</b>	137,776	0.2%	78,540	0.2%	10,427	0.0%	78,400		305,143	0.2%
<b>TRANSFERS</b>	(110,000)	-0.2%	(237,000)	-0.7%	(16,470)	0.0%	1,515,649		1,152,179	0.7%
<b>CONTINGENCY</b>	477,595	0.8%	623,470	2.0%	-	0.0%	85,000		1,186,065	0.7%
<b>DIRECT EXPENDITURE SUBTOTAL</b>	3,710,682	6.2%	2,108,589	6.6%	2,488,391	4.8%	11,518,646		19,826,308	11.9%
<b>TOTAL BUDGETED EXPENDITURES</b>	\$59,755,026	100.0%	31,858,502	100.0%	\$52,125,099	100.0%	\$23,375,369		\$167,113,997	100.0%

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



**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND DESIGNATED – DETAIL**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE  
FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	3,476,269	-	3,476,269	-
15221	MC	Library Materials & Databases	552,918	-	552,918	-
15222	MC	Inst & Non Inst Equip	1,612,246	-	1,612,246	-
15223	MC	Tech Hardware & Software	1,142,734	-	1,142,734	-
15224	MC	Other	5,786,214	-	5,786,214	-
25220	OC	Sch Maint & Capital Furniture	1,901,450	-	1,901,450	-
25221	OC	Library Materials & Databases	223,042	-	223,042	-
25222	OC	Inst & Non Inst Equip	642,668	-	642,668	-
25223	OC	Tech Hardware & Software	912,188	-	912,188	-
25224	OC	Other	1,437,726	-	1,437,726	-
35031	VC	Contingency	730,304	-	6,470	723,834
35220	VC	Sch Maint & Capital Furniture	1,126,283	-	1,126,283	-
35221	VC	Library Materials & Databases	151,495	-	151,495	-
35222	VC	Inst & Non Inst Equip	522,282	-	522,282	-
35223	VC	Tech Hardware & Software	351,768	-	351,768	-
35224	VC	Other	1,319,397	-	1,319,397	-
75224	DAC	Other	809,154	-	200,000	609,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			22,698,138	-	21,365,150	1,332,988

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	20,950	-	-	20,950
10162	MC	Speech, Debate	5,649	-	-	5,649
12909	MC	Zoo Operations	720,198	180,500	315,886	584,812
14225	MC	MC Performing Arts Center	11,198	-	-	11,198
14245	MC	Box Office Holdings	22,767	-	-	22,767
15002	MC	Civic Center	56,564	85,000	85,527	56,038
15004	MC	Indirect Cost Recovery	119,876	35,000	28,551	126,326
15024	MC	Proctoring/Testing Fees	19,426	4,000	16,794	6,632
15026	MC	Bookstore Lease	4,158,982	395,000	57,000	4,496,982
1510x	MC	Sports/Athletics	14,571	10,000	20,923	3,648
1512x	MC	Community Services	11,389	4,000	9,855	5,534
15200	MC	International Students	250,590	185,000	278,502	157,088
22073	OC	Foundation support	5,166	241,689	244,211	2,644
22147	OC	JCC & CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center (non-instructional)	3,224	103,000	102,000	4,224
24461	OC	Auto Body	7,694	200	1,000	6,894
24510	OC	Dental Hygiene	77,612	36,000	51,581	62,031
24528	OC	Fire Academy-CPAT	142,319	45,000	58,073	129,246
24565	OC	EMT Skills Testing	15,053	10,000	7,111	17,942
24567	OC	State Fire Training	3,085	8,000	8,000	3,085
25002	OC	Civic Center	501,158	150,000	159,249	491,909
25004	OC	Indirect Cost Recovery	567,390	40,250	-	607,640
25010	OC	Leases	175,464	39,000	-	214,464
25023	OC	College Improvement Fund	41,945	-	30,810	11,135
25024	OC	Proctoring/Testing Fees	3,947	500	3,947	500
25026	OC	Bookstore Lease	303,227	136,000	126,658	312,569
25027	OC	All College Day	5,140	-	3,000	2,140
25031	OC	Contingency	83,764	-	5,000	78,764
25200	OC	International Students	24,561	-	-	24,561
25201	OC	CC Foundation Smog Ref & Tech	5,363	12,000	12,000	5,363
30217	VC	Sheriff Academy Operating	29,706	-	-	29,706
35002	VC	Civic Center	38,927	271,000	275,667	34,260
35004	VC	Indirect Cost Recovery	374,121	35,000	409,121	-
3501x	VC	Leases	101,770	114,920	216,690	-
35023	VC	Athletic Advertising	8,043	30,000	38,043	-
35024	VC	Testing Fees	10,528	5,000	15,528	-
35026	VC	Bookstore Lease	1,223,327	322,000	1,140,962	404,365

35200	VC	International Students	189,200	60,000	18,000	231,200
38704	VC	COV HSA STEP2Work Mnf	41,250	-	-	41,250
38709	VC	COV Superior Court Training	23,157	30,000	53,157	-
38710	VC	Farm Bureau of Ventura County	2,550	3,450	6,000	-
53001	DWS	District Economic Development Office	734,383	-	514,684	219,699
54001	DWS	Contract Education	-	2,172,211	2,172,211	-
54019	DWS	CA Employment Training Panel	-	88,750	88,750	-
72067	DAC	District Office Building	155,600	270,570	270,570	155,600
75004	DAC	Indirect Cost Recovery	547,636	-	10,000	537,636
81009	DWS	Financial Aid Administrative Allowance	5,000	120	120	5,000
82123	DWS	Remote Registration	98,831	-	76,827	22,004
82130	DWS	Emergency Preparedness	4,847,218	-	4,847,218	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	126,016	89,000	55,000	160,016
<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>			<b>16,635,544</b>	<b>5,212,160</b>	<b>11,888,785</b>	<b>9,958,920</b>

**2018-2019**

**ADOPTION BUDGET**



**GENERAL FUND RESTRICTED - DETAIL**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND DESCRIPTION	2018-19 ADOPTION BUDGET						2017-18
	MC	OC	VC	DW	TOTAL	ADOPTION BUDGET	
121 State Categorical Funds	10,801,470	7,443,734	11,144,980	50,000	29,440,183	24,378,853	
125 Other State Grants	2,278,123	2,030,499	2,627,646	338,649	7,274,917	5,968,959	
126 Federal and Local Grants	323,421	4,537,686	207,386	115,734	5,184,226	9,941,823	
127 Contracts	-	205,921	26,000	-	231,921	285,921	
128x Restricted Lottery & IELM	2,445,914	799,796	1,654,663	-	4,900,373	4,751,126	
129 Other Restricted	244,542	222,554	298,099	125,125	890,319	797,656	
<b>TOTAL GENERAL FUND RESTRICTED</b>	<b>16,093,470</b>	<b>15,240,190</b>	<b>15,958,773</b>	<b>629,508</b>	<b>47,921,941</b>	<b>46,124,337</b>	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x6001	CARE	48,695	260,046	93,066	-	401,807
x6002	DSPS	1,032,633	550,281	1,027,433	-	2,610,347
x6003	EOPS	619,885	1,124,439	891,435	-	2,635,759
x6009	Excess College Effort - DSPS	57,550	384	97,491	-	155,425
x6038	TANF	39,373	54,799	52,109	-	146,281
x6111	BFAP-SFAA	409,030	330,928	490,864	-	1,230,822
x6414	SSSP 17-18*	97,050	129,076	514,880	-	741,006
x6415	Student Equity 17-18*	380,223	52,822	442,253	-	875,298
x6514	Student Equity & Achievement 18-19	3,550,501	2,516,414	3,465,347	-	9,532,262
x6610	Guided Pathways 17-18*	272,917	201,044	281,506	-	755,467
x7010	Perkins IV Title I Part C	256,175	173,052	305,196	-	734,423
x7041	CaWORKS	200,927	299,348	282,183	-	782,458
x7101	Perkins IV Transitions	41,377	41,377	41,377	-	124,131
x7501	Strong Workforce 16-17*	511,211	7,528	908	-	519,646
x7502	Strong Workforce 17-18*	612,427	460,862	908,263	-	1,981,552
x7503	Strong Workforce 18-19	1,005,869	553,228	955,576	-	2,514,673
x7601	Strong Workforce Regional 16-17*	209,990	119,641	161,748	-	491,379
x7602	Strong Workforce Regional 17-18*	552,010	348,010	250,731	-	1,150,751
x7603	Strong Workforce Regional 18-19	530,035	-	336,235	-	866,270
x7610	Campus Safety 17-18*		15,735	21,087	-	36,822
x8118	Hunger Free Campus 17-18*	23,673	11,053	11,023	-	45,749
x8121	Veteran Resource Center 17-18*	54,792	34,814	76,479	-	166,086
x8237	ESL/Basic Skills 17-18*	295,128	158,853	437,790	-	891,771
86129	Staff Diversity 17-18*	-	-	-	50,000	50,000
TOTAL STATE CATEGORICAL FUNDS		10,801,470	7,443,734	11,144,980	50,000	29,440,183

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 STATE GRANT FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x6303	Full Time Student Success Grant 17-18*	2,500	93,700	84,300	-	180,500
x6320	Student Success Completion Grant	964,686	1,064,005	1,316,756	-	3,345,447
x6501	Community College Completion Grant 17-18*	21,750	54,000	103,679	-	179,429
x7054	FKCE	-	120,817	122,709	-	243,526
x7561	Nursing Program Support Grant	204,803	-	185,690	-	390,493
x7701	Self Employment Pathways Gig Grant	14,572	15,000	-	-	29,572
x7721	SCCRC Culinary Arts	6,000	1,239	4,000	-	11,239
x8341	Basic Skills & Student Outcomes Transformation	959,293	622,528	648,573	-	2,230,393
x8702	Prop 39 Clean Energy Work Program Grant	-	43,060	44,939	-	87,999
x8707	CTE Data Unlocked	13,671	16,150	50,000	-	79,821
16116	TAP Center of Excellence Labor Market Research	58,956	-	-	-	58,956
18709	CCC Innovation Maker Implementation Grant	21,893	-	-	-	21,893
18712	Biotech Supply Chain Project	10,000	-	-	-	10,000
38722	Career Strategist Badge Project	-	-	37,000	-	37,000
38801	Education Futures Initiative	-	-	30,000	-	30,000
53055	CA Apprenticeship Initiative	-	-	-	333,649	333,649
53060	Strong Workforce Healthcare Initiative	-	-	-	5,000	5,000
TOTAL STATE GRANT FUNDS		2,278,123	2,030,499	2,627,646	338,649	7,274,917

\* Includes carryforward funds.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018-2019 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 OTHER GRANT FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x7214	CSUCI Project ALAS Yr 4*	28,347	34,168	19,513	-	82,027
x7215	CSUCI Project ALAS Yr 5	41,269	54,656	33,960	-	129,885
x7411	CSUCI Project Promesas Yr 1*	-	2,487	6,200	-	8,687
x7412	CSUCI Project Promesas Yr 2*	-	21,851	6,520	-	28,371
x7413	CSUCI Project Promesas Yr 3	-	32,000	32,000	-	64,000
x8403	CA Early Childhood Mentor Program*	1,347	255	-	-	1,603
x8604	CDE-CA Career Pathways Trust Round 2 Yr 1*	116,813	133,462	14,175	-	264,450
x8605	CDE-CA Career Pathways Trust Round 2 Yr 2*	76,358	64,821	36,258	-	177,438
17217	CSUN Project AIMS2 Yr 2*	9,287	-	-	-	9,287
17218	CSUN Project AIMS2 Yr 3	50,000	-	-	-	50,000
27151	Project Adelante Yr 1*	-	136,602	-	-	136,602
27152	Project Adelante Yr 2*	-	184,112	-	-	184,112
27153	Project Adelante Yr 3*	-	354,077	-	-	354,077
27154	Project Adelante Yr 4	-	649,824	-	-	649,824
27185	Project Acabado Yr 1*	-	374,349	-	-	374,349
27186	Project Acabado Yr 2*	-	888,642	-	-	888,642
27187	Project Acabado Yr 3	-	1,199,853	-	-	1,199,853
28111	Upward Bound Yr 1*	-	142,589	-	-	142,589
28112	Upward Bound Yr 2	-	263,937	-	-	263,937
38054	Arthur Rupe Foundation	-	-	40,450	-	40,450
38320	NSF Guitar Project Yr 1*	-	-	8,170	-	8,170
38321	NSF Guitar Project Yr 2	-	-	10,140	-	10,140
53050	WIOA II*	-	-	-	115,734	115,734
TOTAL OTHER GRANT FUNDS		323,421	4,537,686	207,386	115,734	5,184,226

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 127 CONTRACTS

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
26012	State Dept. of Rehabilitation - Workability III	-	205,921	-	-	205,921
37050	Dept. of Youth Authority	-	-	26,000	-	26,000
<b>TOTAL CONTRACTS</b>		-	205,921	26,000	-	231,921

FUND 129 OTHER FUNDING

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x6005	Veterans	2,266	5,033	3,140	-	10,439
x6006	College Work Study (Federal)	242,276	217,520	294,959	-	754,756
81009	Financial Aid Admin Allowance	-	-	-	125,125	125,125
<b>TOTAL OTHER FUNDING</b>		244,542	222,554	298,099	125,125	890,319

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUNDS 128XX

FUND 1280X - RESTRICTED LOTTERY

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTAL
VAR	Restricted Lottery (Carryforward)	1,434,630	299,740	1,139,167	2,873,536
VAR	Restricted Lottery 18-19	582,969	266,485	512,942	1,362,396
TOTAL RESTRICTED LOTTERY FUNDS		2,017,599	566,225	1,652,109	4,235,932

FUND 128XX - INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTAL
VAR	IELM (Carryforward)	141,751	170,719	2,554	315,024
VAR	IELM 18-19	286,564	62,853	-	349,417
TOTAL IELM FUNDS		428,315	233,572	2,554	664,441

TOTAL ALL 128XX FUNDS		2,445,914	799,796	1,654,663	4,900,373
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**2018-2019**

**ADOPTION BUDGET**



**CAPITAL PROJECTS FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2018-2019 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DWS	TOTAL
412	State Scheduled Maintenance	1,458,743	1,037,309	2,309,732	-	4,805,785
415	Redevelopment Agency Funds	1,380,806	1,199,759	373,364	-	2,953,930
417	Non Res Stdnt Cptl Outlay Surcharge	248,041	38,266	223,037	-	509,344
419	Locally Funded Projects	14,930,116	7,347,929	2,593,154	651,229	25,522,429
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	-	514,872	964,872
43XX	Measure S Bond Projects	484,937	1,253	1,387,210	-	1,873,400
<b>TOTAL CAPITAL PROJECTS</b>		<b>18,802,644</b>	<b>9,774,516</b>	<b>6,886,497</b>	<b>1,166,101</b>	<b>36,629,758</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 412 SCHEDULED MAINTENANCE PROJECTS

Scheduled Maintenance Fund Resources:

Scheduled Maintenance - State Allocation (100% State Current Year)	310,109
Scheduled Maintenance - State Allocation (100% State Prior Years)	4,213,032
Scheduled Maintenance - State Allocation (Prior Years)	141,322
Scheduled Maintenance - Local Funding (State Required Match)	141,322

**TOTAL RESOURCES** **4,805,785**

Scheduled Maintenance Fund Expenditures:

LOC	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
MC	FY 15 General Scheduled Maintenance	354,175	352,427	1,748	1,748
MC	FY 16 General Scheduled Maintenance	970,792	947,070	23,722	23,722
MC	FY 17 General Scheduled Maintenance	1,461,793	370,921	1,090,872	1,090,872
MC	FY 18 General Scheduled Maintenance	500,000	157,599	342,401	342,401
OC	FY 14 General Scheduled Maintenance	179,688	48,275	131,413	131,413
OC	FY 16 General Scheduled Maintenance	337,257	89,334	247,923	247,923
OC	FY 17 General Scheduled Maintenance	490,655	13,075	477,580	477,580
OC	FY 18 General Scheduled Maintenance	145,000	27,460	117,540	117,540
OC	FY 19 General Scheduled Maintenance	62,853	-	62,853	62,853
VC	Ongoing Campus Facility Improvements	180,625	165,052	15,574	15,574
VC	FY 14 General Scheduled Maintenance	146,698	11,041	135,657	135,657
VC	FY 15 General Scheduled Maintenance	359,000	356,206	2,794	2,794
VC	FY 16 General Scheduled Maintenance	691,000	523,389	167,611	167,611
VC	FY 17 General Scheduled Maintenance	1,200,000	-	1,200,000	1,200,000
VC	FY 18 General Scheduled Maintenance	540,841	-	540,841	540,841
VC	FY 19 General Scheduled Maintenance	247,256	-	247,256	247,256
<b>TOTAL EXPENDITURES</b>		<b>7,867,633</b>	<b>3,061,849</b>	<b>4,805,785</b>	<b>4,805,785</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED BALANCE	2018-2019 BUDGET
MC	Former City of Moorpark RDA	290,977	-	290,977	290,977
MC	Former City of Simi Valley RDA	1,059,158	-	1,059,158	1,059,158
MC	Former City of Thousand Oaks	30,671	-	30,671	30,671
OC	Former Camarillo Corridor RDA	285,792	-	285,792	285,792
OC	Former Port Hueneme RDA	71,769	-	71,769	71,769
OC	Former Channel Islands RDA	37,111	-	37,111	37,111
OC	Former Oxnard RDA	805,088	-	805,088	805,088
VC	Former San Buenaventura RDA	102,441	-	102,441	102,441
VC	Former Piru Earthquake Recovery RDA	28,606	-	28,606	28,606
VC	Former Santa Paula RDA	141,367	-	141,367	141,367
VC	Former Fillmore RDA	53,773	-	53,773	53,773
VC	Former Ojai RDA	47,176	-	47,176	47,176
<b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>		<b>2,953,930</b>	<b>-</b>	<b>2,953,930</b>	<b>2,953,930</b>

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED BALANCE	2018-2019 BUDGET
MC	Capital Outlay Surcharge	174,041	74,000	248,041	248,041
OC	Capital Outlay Surcharge	26,266	12,000	38,266	38,266
VC	Capital Outlay Surcharge	183,037	40,000	223,037	223,037
<b>SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS</b>		<b>383,344</b>	<b>126,000</b>	<b>509,344</b>	<b>509,344</b>

<b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY FUNDS</b>		<b>3,337,273</b>	<b>126,000</b>	<b>3,463,273</b>	<b>3,463,273</b>
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
MC	Gym Renovation	10,127,689	9,894	10,117,794	10,117,794
MC	Administration Building Renovation	338,742	173,290	165,452	165,452
MC	Forum (AA-147) Renovation	116,706	53,606	63,100	63,100
MC	Moorpark College Wayfinding	887,607	86,719	800,888	800,888
MC	MC Performing Arts Improvements	514,890	373,995	140,895	140,895
MC	Theater Lighting Replacement Phs 2	412,541	175,060	237,481	237,481
MC	Football Stadium Lighting Replacement	480,000	6,427	473,573	473,573
MC	Special Repairs & Site Improvement Phs 2	1,220,452	673,761	546,691	546,691
MC	All Weather Access Project	40,000	4,112	35,888	35,888
MC	M&O Office Renovation Project	100,000	-	100,000	100,000
MC	Prop 39 Year 5	76,775	67,460	9,315	9,315
MC	Green Charge Networks	8,162	5,070	3,093	3,093
MC	Snack Bar Repairs	23,803	23,606	197	197
MC	Phy Sci Wall Cabinets	21,120	20,120	1,000	1,000
MC	Zoo Parrot Structure	50,000	-	50,000	50,000
MC	FA Modular Renovation	147,600	88,993	58,607	58,607
MC	AA Courtyard	40,000	21,647	18,353	18,353
MC	Zoo Tiger Habitat	91,000	14,065	76,935	76,935
MC	Communications Blvd Renov (SWF)	212,738	29,442	183,296	183,296
MC	Outdoor Kinesiology Clsrm (SWF)	376,787	19,451	357,335	357,335
MC	Comm 150 Project	61,830	15,234	46,596	46,596
MC	General Scheduled Maintenance	1,333,743	-	1,333,743	1,333,743
MC	Parking Maintenance Projects 2018	159,260	49,375	109,885	109,885
	<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>16,841,444</b>	<b>1,911,327</b>	<b>14,930,116</b>	<b>14,930,116</b>



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
OC	Community Student Svcs Center	20,275	14,441	5,834	5,834
OC	Unidentified Capital Project Org	3,497,871	-	3,497,871	3,497,871
OC	General Scheduled Maintenance	438,832	-	438,832	438,832
OC	PAB Repair	3,200	2,740	460	460
OC	Culinary Kitchen Floor OE 12	14,900	14,550	350	350
OC	Black Box Upgrades	88,460	12,169	76,291	76,291
OC	Gymnasium Scoreboard	98,118	-	98,118	98,118
OC	Fire Warehouse	2,500,000	1,500	2,498,500	2,498,500
OC	Student Svcs Fire Panel Replacement	13,650	-	13,650	13,650
OC	Fire Tech Air Condition Replacement	40,000	-	40,000	40,000
OC	Marquee Project	360,150	338,743	21,407	21,407
OC	Outdoor Lighting Upgrade	50,000	44,275	5,725	5,725
OC	Gym Floor Refinishing	34,000	31,438	2,562	2,562
OC	Fiber Backbone Upgrade	21,025	5,168	15,857	15,857
OC	Carpet/Flooring Replacement Project	50,000	2,454	47,546	47,546
OC	Campus Signage Project	20,000	18,932	1,068	1,068
OC	Emergency Preparedness Technology	140,000	134,214	5,786	5,786
OC	Biology Lab Remodel	683,219	174,336	508,884	508,884
OC	Soccer Scoreboard	57,300	50,852	6,448	6,448
OC	Lock Replacement	50,000	46,898	3,102	3,102
OC	Prop 39 Yr 5	123,377	63,738	59,639	59,639
	<b>SUBTOTAL OXNARD PROJECTS</b>	<b>8,304,377</b>	<b>956,448</b>	<b>7,347,929</b>	<b>7,347,929</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
VC	Tree Trimming Project	85,080	84,880	200	200
VC	General Scheduled Maintenance	770,788	-	770,788	770,788
VC	Fire Alarm System	160,000	146,318	13,682	13,682
VC	AEC Restrooms	144,833	140,176	4,657	4,657
VC	ASC Repairs	27,500	10,908	16,592	16,592
VC	Camarillo HVAC Repairs	54,600	-	54,600	54,600
VC	MCW/MCE Chillers	65,000	2,583	62,417	62,417
VC	ELC Testing Center	260,000	29,392	230,608	230,608
VC	CDC Relocation Project	97,323	19,667	77,656	77,656
VC	SSC Offices Remodel	37,323	13,063	24,260	24,260
VC	BB Field Transformer/Switch	100,000	-	100,000	100,000
VC	Office Renovations	143,530	135,219	8,311	8,311
VC	East Parking Lot	25,589	25,089	500	500
VC	Math/Science HVAC Renovation	402,847	318,922	83,925	83,925
VC	Classroom Upgrades	91,294	90,540	754	754
VC	CW Grounds Improvement Project	142,996	127,225	15,770	15,770
VC	Maintenance Shop Remodel	145,000	64,062	80,938	80,938
VC	West Field Improvements	260,544	177,907	82,637	82,637
VC	Landscape Master Plan Update	22,860	9,396	13,464	13,464
VC	Athletic Center/ Locker Room Upgrade	30,919	21,419	9,500	9,500
VC	South Parking Lot	20,923	20,423	500	500
VC	Wireless Upgrade Project	19,000	15,812	3,188	3,188
VC	Pirates Plaza	623,000	147,633	475,367	475,367
VC	Gym Office HVAC	281,569	275,894	5,675	5,675
VC	AEC Snack Bar	25,417	23,067	2,350	2,350
VC	SSC Chiller	23,400	-	23,400	23,400
VC	LRC Chiller	98,316	68,257	30,059	30,059
VC	ASC Grounds Project	50,000	44,515	5,485	5,485
VC	Small Gym Restrooms	197,446	192,738	4,708	4,708
VC	Doors Project	76,000	16,378	59,622	59,622
VC	Prop 39 Yr 5	132,824	126,185	6,639	6,639
VC	BCS/FA HVAC Repair	330,993	6,090	324,902	324,902
	<b>SUBTOTAL VENTURA PROJECTS</b>	<b>4,946,913</b>	<b>2,353,758</b>	<b>2,593,154</b>	<b>2,593,154</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
DW	Emergency Preparedness	44,252	25,861	18,391	18,391
DW	FSTA Cam Site Scheduled Maintenance/Li	467,203	10,533	456,670	456,670
DW	Information Technology Security	846,378	726,123	120,255	120,255
DW	Parking Maintenance Projects 2018	72,206	16,292	55,914	55,914
	<b>SUBTOTAL DISTRICT-WIDE PROJECTS</b>	<b>1,430,039</b>	<b>778,810</b>	<b>651,229</b>	<b>651,229</b>
	<b>TOTAL CAPITAL OUTLAY PROJECTS</b>	<b>31,522,772</b>	<b>6,000,343</b>	<b>25,522,429</b>	<b>25,522,429</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED BALANCE	2018-2019 BUDGET
MC	Technology Refresh/Equip. Replacement	803,241	-	503,241	300,000
OC	Technology Refresh/Equip. Replacement	695,126	-	545,126	150,000
VC	Technology Refresh/Equip. Replacement	-	-	-	-
DAC	Technology Refresh/Equip. Replacement	280,429	-	155,429	125,000
DW	Information Technology Equipment	2,517	100,000	-	102,517
DW	New Information Technology Systems	4,634	250,000	-	254,634
DW	CashNet eMarket Implementation	26,913	-	-	26,913
DW	SIG Projects	101	-	-	101
DW	Cloud Project	1,139	-	-	1,139
DW	Banner 9 Forms	4,568	-	-	4,568
	<b>TOTAL</b>	<b>1,818,669</b>	<b>350,000</b>	<b>1,203,797</b>	<b>964,872</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2018 - 2019 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 43XX GENERAL OBLIGATION (MEASURE S) BOND PROJECTS

LOC	ORG	PROJECT DESCRIPTION	TOTAL BUDGET	EXPENSES TO DATE	REMAINING BALANCE	2018-2019 BUDGET
MC	VAR	Completed Projects	110,019,267	110,019,267	-	-
MC	VAR	Defunded Projects	80,551	80,551	-	-
MC	19133	Gym Renovation	1,259,077	776,225	482,852	482,852
MC	19300	Allocated/Not Designated Bond Interest	2,086	-	2,086	2,086
		<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>111,360,980</b>	<b>110,876,043</b>	<b>484,937</b>	<b>484,937</b>
OC	VAR	Completed Projects	109,081,013	109,081,013	-	-
OC	VAR	Defunded Projects	71,906	71,906	-	-
OC	29127	LRC Renovation	9,465,497	9,464,243	1,253	1,253
		<b>SUBTOTAL OXNARD PROJECTS</b>	<b>118,618,416</b>	<b>118,617,163</b>	<b>1,253</b>	<b>1,253</b>
VC	VAR	Completed Projects	101,924,111	101,924,111	-	-
VC	VAR	Defunded Projects	235,780	235,780	-	-
VC	39105	Athletic Facilities Renovation	11,378,112	10,720,908	657,204	657,204
VC	39111	M & O Renovation	5,833,659	5,220,790	612,869	612,869
VC	39140	Studio Arts H Building Modernization	5,987,900	5,876,677	111,223	111,223
VC	39300	Allocated/Not Designated Bond Interest	5,914	-	5,914	5,914
		<b>SUBTOTAL VENTURA PROJECTS</b>	<b>125,365,475</b>	<b>123,978,265</b>	<b>1,387,210</b>	<b>1,387,210</b>
DW	VAR	Completed Projects	25,445,757	25,445,757	-	-
		<b>SUBTOTAL DISTRICT-WIDE PROJECTS</b>	<b>25,445,757</b>	<b>25,445,757</b>	<b>-</b>	<b>-</b>
		<b>TOTAL BOND PROJECTS</b>	<b>380,790,628</b>	<b>378,917,228</b>	<b>1,873,400</b>	<b>1,873,400</b>