

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

SEPTEMBER 13, 2011



## ADOPTION BUDGET

2011-2012

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **BOARD OF TRUSTEES**

*MR. STEPHEN P. BLUM, ESQ., CHAIR*

*MR. ARTURO D. HERNÁNDEZ, VICE-CHAIR*

*MS. DIANNE MC KAY, TRUSTEE*

*DR. LARRY MILLER, TRUSTEE*

*MR. BERNARDO PEREZ, TRUSTEE*

## **ADMINISTRATION**

*DR. JAMES MEZNEK, CHANCELLOR*

*MS. SUSAN JOHNSON, VICE CHANCELLOR,  
BUSINESS AND ADMINISTRATIVE SERVICES*

*MS. PATRICIA PARHAM, VICE CHANCELLOR,  
HUMAN RESOURCES*

*DR. PAM EDDINGER, PRESIDENT, MOORPARK COLLEGE*

*DR. RICHARD DURÁN, PRESIDENT, OXNARD COLLEGE*

*DR. ROBIN CALOTE, PRESIDENT, VENTURA COLLEGE*



## District Mission Statement

The Ventura County Community College District (VCCCD) is committed to assisting students in the attainment of its primary mission as a system of state supported two-year colleges.

The primary mission of the District is to produce student learning in lower division level academic transfer and career/vocational degree and certificate programs. Effective, efficient student support services are offered to assist in the accomplishment of the District's primary mission based on need and available resources.

Ventura County Community College District works to enhance state, regional, and local economic growth and global competitiveness within the pursuit of its primary mission. Additionally, workforce and economic development activities and services are offered based on need and available resources.

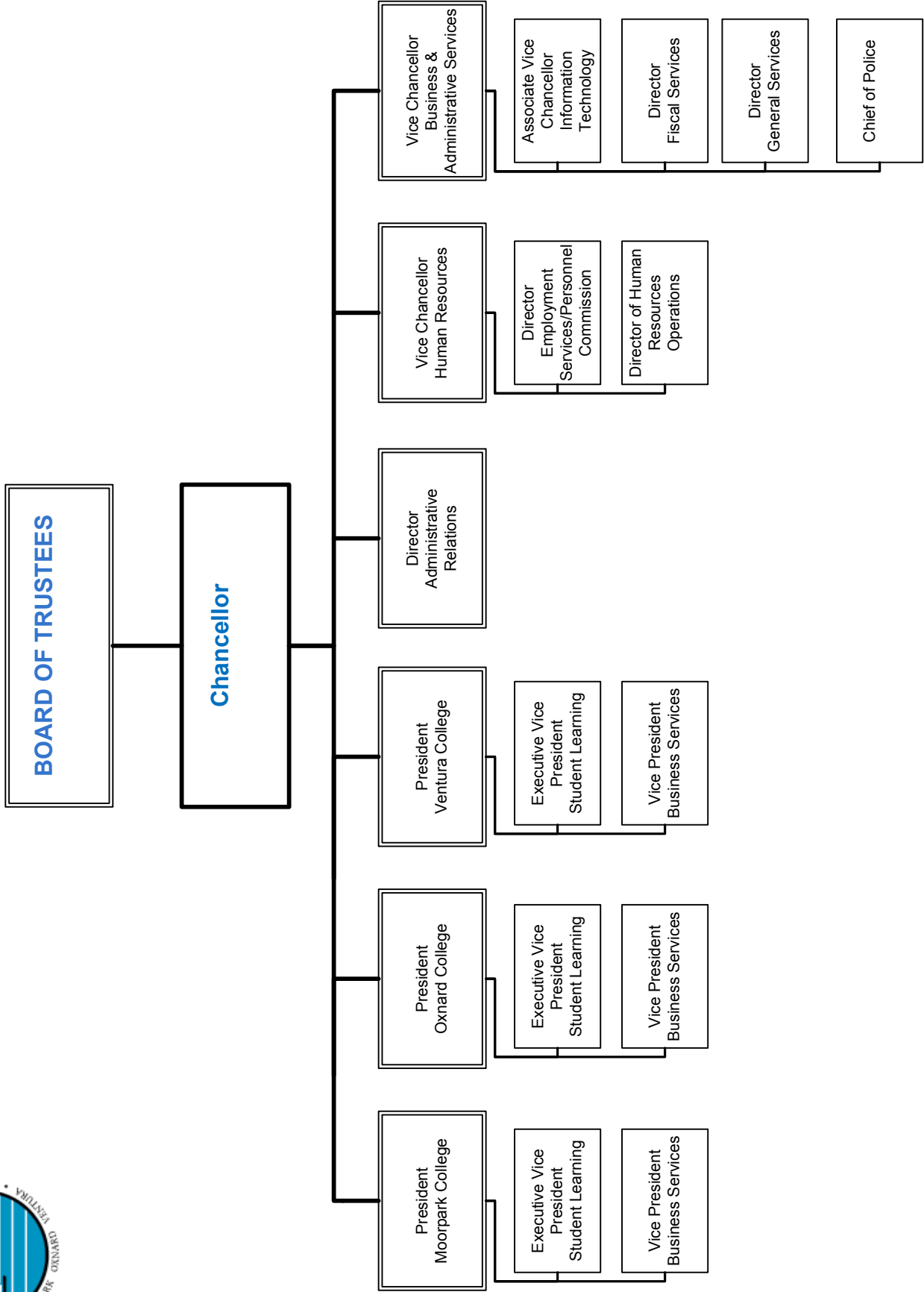
English as a Second Language instruction, remedial, adult education, and supplemental learning services that contribute to student success are offered and operated based on need and available resources.

Ventura County Community College District improves the quality of community life by offering non-credit, recreational, vocational, cultural, and civic programming based on community demand and available resources.

All District programs, services, and activities operate within a framework of integrated planning and budgeting. Ongoing, student learning outcome assessment and systematic program review are used to ensure District-wide excellence through sustainable, continuous quality improvement in compliance with its mission.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

**FY 2011-12**



**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
TABLE OF CONTENTS**

	<u>PAGE(S)</u>
BUDGET DEVELOPMENT	
BUDGET TIMELINE	
ALLOCATION MODEL NARRATIVE	i-vii
BUDGET ASSUMPTIONS	viii-xiii
BUDGET NARRATIVE	xiv-xxvii
SUMMARY OF BUDGET – BY FUND	1
GENERAL FUND-UNRESTRICTED	
REVENUE PROJECTIONS	2
BUDGET ALLOCATION	3
GENERAL FUND-UNRESTRICTED EXPENDITURES	4-5
COLLEGE BUDGETS	6-8
DISTRICT ADMINISTRATIVE CENTER BUDGET	9
DISTRICT-WIDE SERVICES BUDGET	10
UTILITIES	11
RESERVES	12-13
GENERAL FUND-DESIGNATED BUDGET	14
GENERAL FUND-RESTRICTED BUDGET	15
HEALTH SERVICES FUND BUDGET	16
PARKING SERVICES FUND BUDGET	17
SPECIAL REVENUE FUND BUDGET	18
CHILD DEVELOPMENT FUND BUDGET	19
BOOKSTORE FUND BUDGET	20
CAFETERIA FUND BUDGET	21
INTERNAL SERVICES FUND BUDGET	22-23
FINANCIAL AID FUND BUDGET	24
CAPITAL PROJECTS FUND BUDGET	25
APPENDICES	
GENERAL FUND HISTORICAL EXPENDITURES	A-1
HISTORICAL FTES	A-2
GENERAL FUND DESIGNATED – DETAIL	A-3
GENERAL FUND RESTRICTED – DETAIL	A-4
CAPITAL PROJECTS FUND – DETAIL	A-5

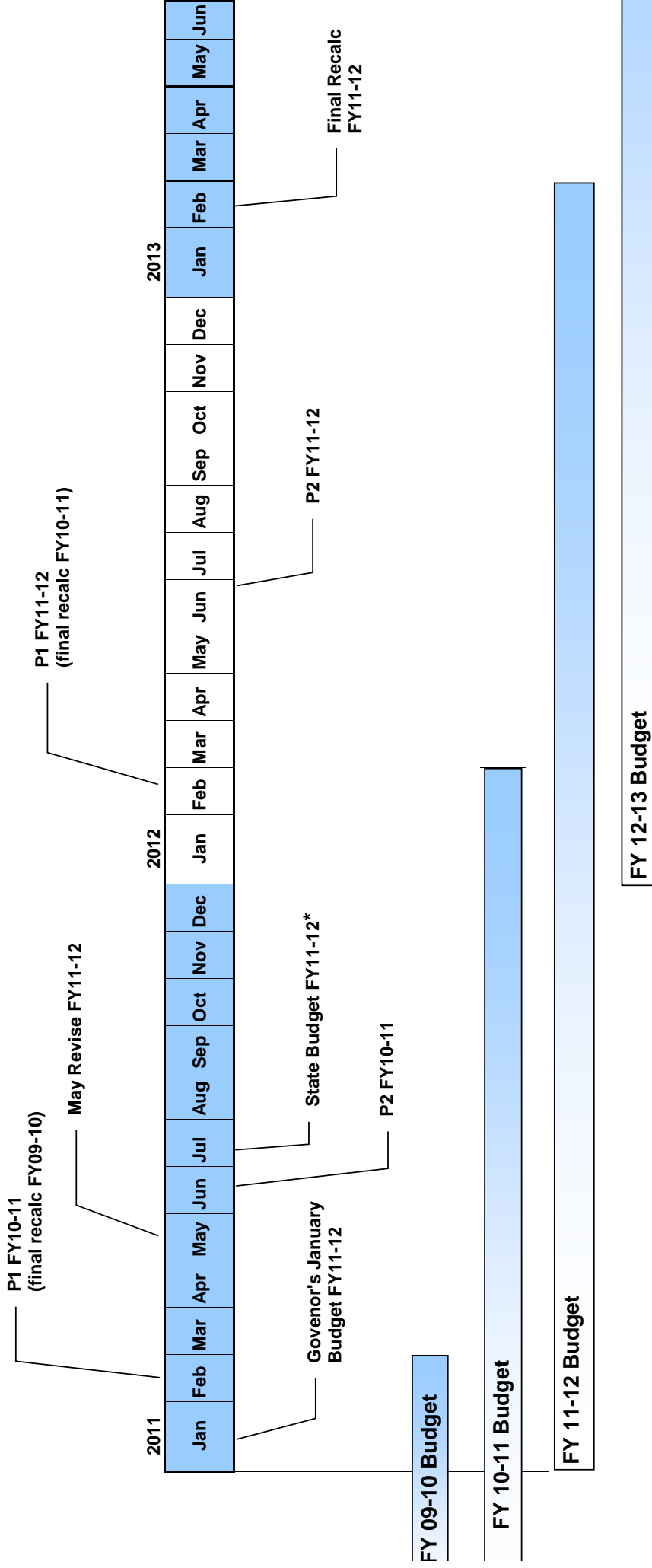
**2011-2012**

**ADOPTION BUDGET**



**STATE BUDGET PROCESS TIMELINE**

# Ventura County Community College District State Budget Process Timeline



- Governor's January Proposal - includes estimates of state revenues
- Governor's May Revise - revised estimates of state revenues
- \* 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

**2011-2012**

**ADOPTION BUDGET**



**ALLOCATION MODEL**



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

Fiscal Year 2011-12

**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 generations. 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. 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 we set the model aside we distributed resources using the fiscal year 2002-03 allocation as a base, increased or decreased proportionately based on changes in available resources. That process continued over the past four years. Although today we have a method to distribute funds, we do not have an agreed-upon budget allocation model. Distribution of new resources does not consider how the colleges have evolved since 2003-04. Our current method of distributing funds does not reflect how we receive our funding from the state, the uniqueness of our colleges, nor the priorities of the district. In addition, the lack of an agreed-upon allocation model has been cited in the accreditation reports and will be a major issue if not resolved soon.

For the past several months the District Council on Administrative Services (DCAS) and the Cabinet have been working simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while recognizing how we are funded by the state, and be perceived as more equitable than the current arrangement.

In accordance with the commitment to the Board 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, the District Council of Administrative Services (DCAS), reviewed the model during the first part of 2009 and 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.

## **Elements of the Model**

The district recognizes the value in developing a model with dual characteristics, i.e. one that includes elements based on both revenue (FTES), as well as expenditures. The model must consider how the colleges have evolved, and be responsive to changes that will occur in the future. The model must also consider how we are funded from the state. The model must be objective based, formula-driven, readily understood, reasonably applied, flexible and responsive, widely communicated, adequately documented, and perceived as equitable.

The proposed allocation budget 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 colleges' needs to direct their resources based on their own plans and objectives in meeting the needs of their diverse populations and constituencies. The colleges have separate and specific budget development processes unique to each college, reflecting their 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. DCAS will consider processes/templates to be used for this purpose.

## **Revenue**

The proposed budget allocation model is designed for the distribution of general fund-unrestricted revenue only. Other sources of funding are allocated either by the state directly to a specific college or the district has agreed on a separate allocation method for those funds.

All general fund – unrestricted revenue will be 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 revenue traditionally accounted for in the general fund – unrestricted.

## **Districtwide Support**

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

The allocation model will continue to provide a pool of resources to support expenditures required to meet general Districtwide obligations such as property and liability insurance, legal expenses, local match for scheduled maintenance programs, governing board expenses, financial and compliance audits, central technology hardware, software and management services, and other activities which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations.

The district will continue to account for utilities at 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.

Although no funding is being proposed in the initial year, the district is allowing for future consideration/funding of college initiatives that may require special start-up funding or other special allocations which will be made through the model.

## **College Allocations**

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 is consistent with the objective of equitability.

The differences, unique characteristics, and similarities identified include, but are not limited to:

- 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)

### **Year - end Balances**

The allocation model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs.

### **Mechanism of the Model**

#### **Revenue**

All projected general fund – unrestricted revenue will be included. Projected restoration and growth revenue will not be included until the year after it is earned.

#### **Districtwide Support**

##### **Districtwide Services (DWS)**

The definition of DWS will be reviewed regularly. Components and specific line item budgets will be considered each year by DCAS for inclusion in this budget category.

#### **Utilities**

The budget for utilities will be based on historical and projected rates and usage, and presented to DCAS for review and concurrence.

### **District Administrative Center (DAC)**

The District Administrative Center will receive a percentage (initially 5.8%) of projected revenue. If, after review, it is determined that specific budget items are reassigned between DWS and DAC, the percentage of revenue will change accordingly, maintaining the same effective rate.

As part of the FY07 Tentative Budget, costs were redirected and the DAC's proportionate percentage was increased to 6.4% as a part of the implementation of the Model.

### **College Initiatives**

There is no specific recommendation for funding this line-item for 2007-08; however, the line item will be retained for future consideration.

### **College Allocations**

#### **Class Schedule Delivery Allocation**

Using each college's productivity factor (as defined below) and FTES from the current year, derive a Full Time Equivalent Faculty (FTEF) number for the budget year. The college will receive an allocation for the actual cost (salary and benefits) for the full time classroom faculty currently employed. This allocation will be adjusted to reflect non-teaching assignment for these faculty, such as those on leave or reassigned time, and planned additional full-time faculty for the budget year. The balance of the allocation will be distributed based on the average cost of a non-contractual FTEF.

The productivity factor (which is the college's average weekly student contact hours (WSCH) taught by a full time faculty equivalent (FTEF)) reflects, among other things, differences in class sizes (and subsequently costs) due to facility limitations, program mix, and educational preparedness of the student population of each college. Effective FY10, the model utilizes an average of a budget year productivity factor (i.e. the goal) and the prior year actual productivity factor.

The productivity goal for a budget year will be independently set for each college, and will be based upon historical data and take into consideration a college's unique circumstances and the economic environment. Because a portion of funding to a college will be based on that goal, it is essential that the productivity goal-setting process be thoughtful and have integrity. It is therefore recommended that each college's goal-setting team, which may include not only the college president, but also the instructional and business vice presidents as well as the academic senate president, establish a process to project a realistic and attainable goal.

The college president will then meet with the chancellor and the chancellor will set the goal.

### **Base Allocation (Fixed Allocation)**

Each college will receive an equal dollar amount that recognizes the fixed expenses/core services associated with operating a college regardless of the size of its enrollment.

This base allocation is established at 15% of revenue available for distribution, divided equally among the colleges. This will result in an increasing base allocation as revenue increases.

### **FTES Allocation**

The remainder of the available revenue is allocated to the colleges proportionate to their FTES (%) actually earned in the prior year, and recognizes how the District receives the bulk of its revenue through SB361.

Colleges will be funded proportionate to their FTES (%) for their actual growth up to the maximum percentage that 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. By using a blended average in the productivity factor as recommended above, colleges are not penalized for "overgrowth" if attained through efficiencies, i.e. less costs.

### **Transition/Implementation Funding**

As implementation of the new allocation model may shift resources, the district recognizes the need to provide for stability during the transition for colleges to gradually move towards full implementation of a model.

During the implementation year, FY08, \$2 million of total revenue will be allocated 50% each to Oxnard and Ventura colleges. In FY09, \$1 million of available resources will be allocated 50% each to Oxnard and Ventura colleges. Once applied, the amount of transition/implementation funding will then be assessed to ensure the colleges are able to transition without undue financial hardship.

## **Carry-over**

In addition to the allocation derived through the mechanism of the model, the colleges and district office will be allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 1% of their respective prior year budgets. (There is no maximum for carryover from June 30, 2007 to July 1, 2007). These amounts will be placed in a designated reserve as of June 30, to be distributed for expenditures as of July 1 of the budget year.

## **In Summary**

The Districtwide resource budget allocation model must be complex enough to reflect the unique characteristics of our colleges and the needs of a multi-college district while recognizing how the district is funded from the state, yet simple enough to be readily understood, easily maintained, and transparent. Finally, it must be driven by factors which command accountability, predictability, and equity.

Overall, the model addresses the Basic Principles for a budget allocation model previously adopted by the board. It utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. As with the budget itself, no model will ever be perfect and it is doubtful that the district will ever achieve complete consensus as to how its resources should be distributed; however the model as proposed comes as close to that consensus as we can reasonably expect. DCAS and Cabinet have independently reviewed this proposed model and concur that it meets the budget principles established by the board and is “fair and equitable” for all colleges and the district operational units. Annually, the model will be reviewed by DCAS and Cabinet and revised consistent with the requirements identified and agreed upon at that time. Any proposed revisions to the model will be presented to the board for approval with the budget assumptions document.

# 2011-2012

## ADOPTION BUDGET



## BUDGET ASSUMPTIONS

Adopted by the Board of Trustees 04/12/11



# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **BUDGET ASSUMPTIONS AND GUIDELINES**

### **FISCAL YEAR 2011-12 (FY12)**

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 State's overall structural deficit remains unresolved. Funding for the Community Colleges remains uncertain. The Governor has proposed a budget that addresses a state budget deficit of \$25.4 billion. This budget relies on expenditure reductions, revenue increases (tax extensions that must be approved by the voters) and other solutions. At the time of this writing, a "compromise" budget for the Community College system was approved by the conference committee and moved to the Assembly and Senate Floor. The Tentative Budget will be built assuming the Legislature votes to place the tax initiatives on a ballot and that they are passed by the voters. Under this budget proposal, the Community College System's revenue will be reduced by \$290 million. The District will present a balanced Tentative Budget, with no deficit spending. The Budget will include personnel actions presented to the Board in April.

If the Legislature fails in getting the initiatives to the voters or if the voters fail to pass the tax extensions, the Community College system can anticipate significantly greater cuts for the fiscal year. If this were to occur, it is recommended that the Adoption Budget be built utilizing a combination of site cuts and use of reserves. DCAS recommends, for the Adoption Budget, that if the District's projected revenue shortfall for General Fund-Unrestricted is greater than that projected at Tentative, the Board will authorize the use of reserves up to an additional 5%. If the shortfall exceeds that included in the Tentative Budget and that use of reserves, the next 2% will come from the site budgets. If the shortfall exceeds that percentage from Tentative, the balance of the shortfall will come from reserves. This use of reserves allows for a one-year transition in order to develop more permanent and well-planned solutions.

These guidelines provide a responsible allocation plan and are designed to allow the colleges to fund preliminary priorities for FY12, adequate time to better prepare for more significant reductions, as well as to ensure fiscal stability and sustainability of the District in times of serious statewide fiscal decline within a highly volatile process of budget determination within the State. In developing the final budget, the first priority will be to allocate resources sufficient to maintain those functions that support the mission of the District and colleges in providing high quality instructional services.

The initial Budget Assumptions and Guidelines 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, ballot results, and legislative actions to approve a State budget may impact these Assumptions and Ventura County Community College District’s budget development.

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, the district-wide budget committee), the Chancellor’s Consultation Council, and in more specific detail through collaboration at each college.

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

## **Revenue**

Because the Community College section of the Governor’s budget was approved out of the conference committee with little change, the District has begun the FY12 Tentative Budget process assuming passage of the Governor’s budget. As the State process progresses and more reliable information is released, we will update those estimates throughout the budget development phases.

The District’s proportional share of \$290 million (the reduction in Community College funding) is approximately \$6.5 million. In FY11 the District received restoration/growth funds (an increase in the cap of FTE students funded) in the amount of approximately \$2.8 million that was not budgeted in that year (consistent with Board policy). Those funds will be continuing funding in FY12 and beyond and, because they were not budgeted in FY11, will reduce the impact of the revenue reduction to a net of approximately \$3.7 million in FY12.

## **Student Services**

In the budget information released from the State thus far, there are no specific reductions to categorical programs. Because of past years’ budget reductions, all three colleges developed integrated models to maintain core and/or mandated student services with the goal of meeting the unique needs of special populations beyond those mandates. Continued review of alternative delivery methods will be combined with efforts to better coordinate outreach, orientation, and advisement and retention activities.

## **Enrollment Management**

It is anticipated that the apportionment revenue reductions to the Community College System will be applied as a workload reduction (a reduction in the number of full-time equivalent students (FTES) funded by the State.)

For the past couple of years the District has been serving a significant number of students (FTES) for which we do not receive funding. Because of the workload reduction in FY10, the District ended that year serving over 3400 unfunded FTES. The budgets (and class offerings) in FY11 were built with the intent of significantly reducing that number of unfunded students. It is projected that we will end FY11 with just over 1200 unfunded FTES.

With the revenue reductions in FY12 being again applied as a reduction in funded FTES, the District's number of underfunded FTES is expected to increase by nearly 1500 if no action is taken. Again, it is our intent to build the class schedule and resulting budgets to include a significant reduction in that number. Each college will determine their specific class schedule and offerings which will be gradually reduced and focused toward the colleges' core missions, resulting in serving students for which we are funded.

## **Expenses**

Expenditures will be developed with the goal of being sustainable within the projected reduction in state revenue. However, if reserves are used to mitigate the impact of the reductions in FY12, that solution will be temporary and will need to be addressed in FY13. The Tentative Budget will be built in keeping with the District's policy of no deficit spending (with the exception of the approved site budget carryovers). Budgets will be built to support preliminary priorities and plans for FY 12. However, if upon passage of the State budget, the District's projected overall shortfall for General Fund-Unrestricted is greater than that in Tentative, it is recommended that the Board authorize the use of reserves of an additional 5%. If the shortfall exceeds 10%, the next 2% will come from the site budgets. If the shortfall exceeds 12%, the balance of the shortfall will come from reserves. The use of reserves allows for a one-year transition in order to develop more permanent solutions. Expenditure budgets will be built assuming there will be no mid-year reductions to the operating budgets.

## **Position Control**

The costs of personnel, salary and benefits, continue to increase. 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.

## **Proprietary (Enterprise) Funds (Bookstore/Cafeteria) and Auxiliary (Child Care Center)**

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

### **Structural Deficits**

Over the past several years the State has eliminated categorical funding for such items as Instructional Equipment/Library Materials (IELM), Scheduled Maintenance, Telecommunications and Technology Infrastructure Program (TTIP) funding for libraries, and the receipt of restricted lottery funds has also significantly decreased. In addition, when that funding was provided by the State, the District eliminated the majority of any General Fund support for those items. The cost of these items has remained and, in fact, is growing. These items are central to the core mission of the colleges and the District.

As these costs are on-going although of varying amounts each year, the significant decrease in revenue and increase in costs has resulted in a significant structural budget deficit that must be addressed in the near term. DCAS has been working on a model to address these needs, and has identified categories of revenue to shift and methodologies of funding. It is expected that DCAS will have a comprehensive plan to address this structural budget deficit to recommend to the Board within the next few months.

### **Reserves**

The District has designated its ending balance into four categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, and Unallocated.

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 5 percent. To ensure the District does not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose.

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, general statewide deficit), thus negating the need for mid-year reduction in operating budgets. The amount of this contingency is set through the budget process. Funds are transferred from the unallocated reserve to replenish this reserve if necessary.

As a part of the current Budget Allocation Model, funds designated for Budget Carryover are currently limited to 1% of the prior year expenditures. Because of the uncertainty of the state fiscal condition and the expected magnitude of the FY12

budget shortfall following the significant reductions in FY10 and FY11, the sites will be allowed to carryover up to 2% of their prior year expenditures if those funds are unexpended in the prior year. The limitation of 1% will be reinstated in FY13.

Unallocated ending balance is the remaining balance that has not been designated for the other three uses. This balance is maintained in large part to handle the significant cash flow requirements of the District as the State continues to delay our payments of millions of dollars in state apportionment (deferrals). The Unallocated balance would also be used to cover any mid-year budget reductions beyond what has been designated in the Revenue Shortfall Contingency Reserve, and for any other unanticipated expenditures approved by the Board. If the Legislature fails in getting the initiatives to the voters or if the voters fail to pass the tax extensions, it is recommended that the Adoption budget be built utilizing a combination of site cuts and use of reserves. DCAS recommends that if upon passage of the State budget the District's projected revenue shortfall for general fund-unrestricted is greater than that assumed in the Tentative Budget (approximately 5% of prior years' Adoption Budget), the Board will authorize the use of reserves up to an additional 5%. If the shortfall exceeds 10%, the next 2% will come from the site budgets. If the shortfall exceeds 12%, the balance of the shortfall will come from reserves. If reserves are used to mitigate the impact of the reductions in FY12, that solution will be temporary and will need to be addressed in FY13. The use of reserves allows for a one-year transition in order to develop more permanent and well-planned solutions.

The balance of these Unallocated Reserves may be needed in subsequent years as current projections include the continuing decline of state revenue due to the uncertainty of the Community Colleges' share of Proposition 98, the under-funded growth rates, continuing property tax and enrollment fee shortfalls, and the State's failure to yet identify a permanent solution to the overall statewide budget structural deficit.

## **Compliance**

Budgeted expenditures will reflect compliance with all existing collective bargaining agreements, external requirements, laws, including the Education Code, Title V regulations, Full Time Faculty Obligation Numbers, 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 10, 2009.

## **Timeline**

The Tentative Budget will be presented to the Board for approval in June 2011 with the Adoption Budget planned for presentation to the Board for approval in September 2011.

**2011-2012**

**ADOPTION BUDGET**



**BUDGET NARRATIVE**



## **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE 2011-12**

### **PURPOSE**

Title 5, California Code of Regulations, Section 58305 requires the District to adopt a budget on or before the first day of July. A Tentative Budget, for which the main purpose is to serve as authorization for the District to incur expenses and issue checks in the new fiscal year, was approved by the Board in June 2011. The Adoption Budget is an update of the Tentative Budget and reflects the Governor's signed State Budget and must be adopted by the Board no later than September 15 each year.

### **BACKGROUND**

#### **State of California**

Governor Brown released a preliminary budget in January that addressed a state deficit of \$26.6 billion. This budget relied on expenditure reductions, revenue increases (tax extensions that must have been approved by the voters) and other solutions. In March a portion of the budget was passed as a "trailer bill". The Community College System's revenue was reduced by \$290 million and fees were increased \$10 per unit. Also included in the Governor's budget for Community Colleges was the call for reform in census date and funding priorities. To address these legislative issues, State Chancellor Scott launched a task force to develop strategies for student success. No legislative action has been taken to date on this issue.

On Monday, May 16<sup>th</sup>, the Governor released his annual May Revision. The Department of Finance had identified an increase in revenue of \$6.6 billion covering the 2010-11



and 2011-12 years. Combined with the significant legislative actions taken in March, the scope of the budget gap identified by the Governor had been reduced from \$26.6 billion to \$10.8 billion. The May Revision proposed to keep most of the actions taken on the CCC budget earlier in the year intact (a \$400 million base reduction plus an increase of fees of \$10 per unit) while using the new revenues to buy back \$350 million in inter-year deferrals. This proposal would have reduced CCC deferrals from \$961 million to \$611 million.

In June, using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB 87) with a simple majority rather than the 2/3 vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of an additional \$4 billion dollars in revenue beyond that included in the May revise. To allay concerns that the revenues will not match assumptions, the State Budget includes a control section (triggers) giving the Director of Finance authority to further reduce appropriations upon a finding by December 15 that revenues are not keeping pace with budget assumptions. Tiered scenarios have the potential of mid-year cuts to the Community College system of \$30 million and \$72 million if certain statewide revenue estimates are not met. For the Community College system, the final state budget includes a net revenue reduction of \$290 million (\$400 million in base apportionment, offset by \$110 million in additional student enrollment fees), to be allocated as a workload reduction. Language in the budget states legislative intent that reductions in course sections, to the greatest extent possible, be achieved in areas other than basic skills, workforce training, and transfer. In addition to the state apportionment revenue reduction, the Chancellor's office has identified an additional \$23 million structural deficit. When combined, the revenue reductions equate to a 6.2% decline in state appropriations.

### **Ventura County Community College District**

The District is currently projecting that State apportionment revenue will decrease by 6.2% in FY12. These reductions are in addition to increased costs without the relief of state-funded COLA. The impact of these significant reductions in State funding to the

Community Colleges is that colleges have been forced to reassess the programs and services they can deliver and the number of classes they can offer. VCCCD can no longer provide all the services previously offered; however, we will continue to focus on the delivery of core services and quality education.

The Adoption Budget provides a responsible allocation plan and is designed to allow the colleges to fund priorities and plans for FY 2011-12 and to ensure fiscal stability and sustainability of the District in times of serious statewide fiscal decline within a highly volatile process of budget determination within the State. In developing this budget, the first priority is to allocate resources sufficient to maintain those functions that support the mission of the District and colleges in providing high quality instructional services. The Adoption Budget has assumed a state revenue reduction of approximately \$7.5 million.

In order to provide a level of stability to the colleges in FY12, the budget assumptions, approved by the Board in April 2011, called for the use of reserves up to an additional 5% if revenue declined after the Tentative budget was approved. Scenarios for additional levels of reductions were also approved. This use of reserves allows for a one-year transition in order to develop more permanent and well-planned solutions. The Tentative Budget assumed a state level of reductions that resulted in local reductions that were to be addressed in a sustainable fashion, i.e. assuming that the revenue would not return in the near term.

**Consistent with prior Board approval, because the state appropriation has been reduced from that assumed in the Tentative Budget, the Adoption budget was built using \$551,463 of unallocated reserves (to maintain the same level of funding as that included in the Tentative Budget.) If the District experiences mid-year cuts as a result of the “triggers” approved by the legislature, reserves will again be used as described in order to provide the colleges with additional time to prepare a sustainable plan for the additional reductions. This use of reserves, both as part of the Adoption Budget and any mid-year reductions, will result in reductions in FY 13.**

Expenditure budgets were built assuming a net decrease that equates to the revenue reduction described above, plus unavoidable cost increases, such as step/column salary increases, adjustments to health and welfare costs, utility cost increases, etc.

### **REVENUE and ENROLLMENT MANAGEMENT**

The District's general revenue represents the combination of state and local revenues, the majority of which must be earned through the generation of FTES (Full Time Equivalent Students (enrollment)).

As a part of the 2011-12 budget proposals, the legislature approved that the decrease in revenue to community colleges be allocated as a workload reduction – a decrease to our funded FTES. Based on the current budget of a \$313 million system-wide decrease in revenue, the amount of reduction in our funded FTES is 1,643, resulting in a reduced FTES funding cap of 24,853. Not considering reductions in the class schedule in 2011-12, the District is projecting to serve 27,667 FTES, of which approximately 2,800 could be unfunded. With those class schedule reductions, we are anticipating to end the year with nearly 2,000 unfunded FTES. Although the State has continued to constrain funded growth, the District has achieved efficiency factors that have allowed us to continue to serve more students with fewer dollars, some of which will not be sustainable. The District continues to emphasize enrollment management with the effect of reducing unfunded FTES while continuing to meet our primary mission.

Unlike other segments of California's higher education, community colleges do not have the constitutional authority to assess tuition. Student fees are determined by the legislature as a part of the budget, rather than by the system or local college district, and the fees are then used by the state to offset the funding of community colleges. As a part of the 2011-12 state budget actions, community college fees were increased by \$10 per unit, from \$26 to \$36 per unit. Fees could be raised an additional \$10 per unit, to \$46 per unit if the State implements the mid year revenue reductions.

### **EXPENDITURES**

Expenditures were developed to be sustainable within the projected reduction in state revenue and integration of student services. The budget assumes deficit spending in

the amount of \$551,463 based on the one-year exemption to the “no-deficit” budget policy. Expenditure budgets were built assuming there will be no mid-year reductions to the operating budgets, as any reduction from the State will also be covered by the use of reserves. Any one-time use of reserves will result in a necessary reduction in FY13.

### **Salary and Benefit Costs**

The Adoption Budget reflects no general salary increases, but does include step increases. The District Anthem Blue Cross health plan premiums for the Faculty group increased by 10% while the Administrator, Supervisor, Confidential and Classified (ASCC) group increased by 4%. Health Net premiums are above the maximum district contribution for the ASCC group, necessitating monthly employee contributions of \$59 per month for those employees enrolled in this plan.

### **Retiree Health Liability**

The District was required to fully implement GASB 45 in 2007-08. An actuarial study was performed in December 2010, which determined the estimated amount that would have accumulated under the requirements of GASB 45. The liability amount is approximately \$147 million. In FY11, the District established an irrevocable trust and transferred \$9.7 million to the trust.

In the Adoption Budget, the projected amount to be transferred into the Retiree Health Benefit fund is \$10.5 million. Premiums for retirees are then paid directly from the Retiree Health Benefits fund and are estimated at \$8.7 million. The difference between the two amounts will be transferred to the irrevocable trust and help mitigate our liability. As a means of accruing the required annual expense (ARC), the District assesses, as an employer expense, a retiree health fringe benefit rate of 16.5% on average to each eligible employee salary dollar (the rates range from 7.0% to 17.5%, depending on employee and funding source). These fringe benefit rates will be assessed to all eligible employees' salaries in all funds, including categorical, grants and contracts, auxiliary services, etc.

## **STRUCTURAL DEFICITS**

Over the past several years the State has eliminated categorical funding for such items as Instructional Equipment/Library Materials (IELM), Scheduled Maintenance, Telecommunications and Technology Infrastructure Program (TTIP) funding for libraries, and the receipt of restricted lottery funds has also significantly decreased. When that funding was provided by the State, the District eliminated the majority of any General Fund support for those items. The cost of these items has remained and, in fact, is growing. These items are central to the core mission of the colleges and the District.

As these costs are on-going, although of varying amounts each year, the significant decrease in revenue and increase in costs has resulted in a significant structural budget deficit that must be addressed in the near term. DCAS has been working on a model to address these needs, and has identified categories of revenue to shift and methodologies of funding. It is expected that DCAS will have a comprehensive plan to address this structural budget deficit to recommend to the Board within the next few months.

## **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. Three sub-funds exist within the General Fund, which are briefly described as follows:

- **General Fund - Unrestricted:** 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:** Represents revenues and expenditures associated with community services, contract education, entrepreneurial programs, and other activities which are initiated by the

colleges and are intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund – Unrestricted.

- **General Fund - Restricted:** 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.

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted budget, since this is the budget that most heavily impacts ongoing college and district operations. The Budget Allocation Model, which is reviewed each year by DCAS, was utilized for the purpose of allocating resources to the various operational units within the District.

### **GENERAL FUND - UNRESTRICTED**

The Adoption Budget reflects an overall decrease in revenues from the 2010-11 Adoption Budget of \$4.5 million.

### **Allocation Model**

The Adoption Budget uses the Allocation Model that was adopted by the Board in May 2007, and modified in March 2009, to distribute resources to the operating units. The model is reviewed annually by 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.

### **Reserves**

The District has designated its ending balance into four categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Unallocated Reserves, and Budget Carryover.

### 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 5 percent. To ensure the District does not drop below this minimum requirement, the amount is segregated in a reserve designated for that purpose.

### 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 reduction in operating budgets.

### Budget Carryover

As a part of the current Budget Allocation Model, funds designed for Budget Carryover are currently limited to 1% of the prior year expenditures. Because of the uncertainty of the state fiscal condition and the expected magnitude of the FY 12 statewide budget shortfall, following the significant reductions in FY10 and FY11, the sites will be allowed to carryover up to 2% of their prior year expenditures if those funds are unexpended in the prior year. This amount will return to a 1% limitation in FY 13.

### Unallocated Reserves

Unallocated Reserves is the remaining ending balance that has not been designated for the other three uses. This balance is maintained in large part to handle the significant cash flow requirements of the District as the State continues to defer millions of dollars in state apportionment and other cash payments to the districts.

The Board has authorized that the Unallocated Reserve would also be used to avoid budget reductions beyond the revenue reductions reflected in the Tentative Budget for FY12 and to cover any mid-year budget reductions beyond that in the Reserve for Revenue Shortfall Contingency. This reserve may also be used for any other unanticipated expenditure approved by the Board.

The board has authorized, through the budget assumptions, the use of reserves up to an additional 5% if revenue declined after the Tentative budget was approved. If the shortfall exceeds that included in the Tentative Budget and that use of the additional 5% from reserves, the next 2% will come from the site budgets. If the shortfall exceeds that percentage, the balance of the shortfall will come from reserves. Reserves of \$551,463 have been used in building the Adoption budget.

The balance of these Unallocated Reserves will be needed in subsequent years as current projections include the continuing decline of state revenue due to the expiration of temporary tax solutions, the uncertainty of the Community Colleges' share of Proposition 98, the under-funded growth rates, continuing property tax and enrollment fee shortfalls, and the State's failure to fully identify a permanent solution to the overall statewide budget structural deficit.

## **OTHER FUNDS**

### **GENERAL FUND-UNRESTRICTED-DESIGNATED**

This fund supports activities associated with contract education and ongoing programs such as community services and civic center. Although not restricted in the legal sense, these programs are entrepreneurial in nature and are intended to be fully self-supporting or profit-generating.

### **GENERAL FUND – RESTRICTED**

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 EOPS (Extended Opportunity Programs and Services), DSP&S (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Economic and Workforce Development 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 federal grants.



The FY 2011-12 Adoption Budget for state categorical programs was developed based on a projected 5% cut from the prior year level. This is consistent with prior years' Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years. The FY 2011-12 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; these allocations are often not released until November.

The administrative relief measures, provided two years ago by the State Chancellor's Office in response to the substantial and still un-restored cuts to categorical programs of 40% to assist in administering various programs such as EOPS and DSP&S, remain in effect through FY 2014-15.

The colleges continue to review alternative service delivery methods and consolidations where practicable, while focusing on maintaining core and/or mandated services.

### **HEALTH SERVICES FUND**

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. The primary budgeted resources historically have been Student Health Fees and State Mandated Cost reimbursements. In 2010-11, after several years, the Student Health Centers received approx \$1,400,000 in reimbursements. The remaining mandated cost reimbursements, however, have continued to be deferred to a future fiscal period, even though the centers are still required to provide the same level of service as was provided in FY 1986-87.

In the future, it is most likely that the State will eliminate state mandates rather than deferring them. If this occurs, the current pool of mandate reimbursement will allow the centers to operate at their current levels for only a few years; after that time long-term program implications will need to be considered.

## **PARKING SERVICES FUND**

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$629,271 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that received in parking revenues.

## **CHILD DEVELOPMENT FUND**

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers and associated child development activities. The Child Development Centers receive grant funding as a supplemental source of funding from the State of California in addition to the children's enrollment fees. With cuts to the state grant funding over the past two years and the need to maintain competitive child care rates, the Child Development Centers have operated close to or in deficit. Changes have been made to the operations to reduce operational costs in 2011-12; the Adoption Budget reflects these changes.

## **PROPRIETARY (ENTERPRISE) FUNDS (Bookstore/Cafeteria)**

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

### **Bookstore**

The District operates bookstores at all three campuses. The bookstore industry has been rapidly changing, offering many alternatives to students. The availability to purchase textbooks online, receive digital delivery of materials, and the ability to rent textbooks provides students greater flexibility, and the bookstores' sales have suffered for it. Overall sales and gross profit at each of the stores have decreased significantly over the past three years and additional declines are expected. The three bookstores remain profitable, allowing support of other college activities and self-supporting of

capital needs. Changes have been made to the operations to reduce operational costs in 2011-12; the Adoption Budget reflects these changes.

### **Cafeteria**

In December 2005 the Board approved a contract with Integrated Support Solutions, Inc. (ISSI) for management of the college cafeteria operations. While sales remain steady at Moorpark and Ventura, increases in product costs have lowered gross profits and required the need to increase prices. Changes have been made to the operations to reduce operational costs in 2011-12; the Adoption Budget reflects these changes.

Because of continuing losses at Oxnard College, the college will modify its current cafeteria operations in the 2011-2012 academic year and begin to transition to utilize the cafeteria as a food production lab for their Culinary Restaurant Management (CRM) program. The food service operations will provide limited morning and lunch service during the academic year through the CRM lab with significantly expanded vending options for microwaveable and cold food choices for evening students. The Adoption Budget reflects these changes.

### **INTERNAL SERVICES FUND**

The Self-Insurance Fund provides funds 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 below our deductible levels (\$50,000) and for settlement costs.

Full-time contract faculty members who work a non-contract assignment may elect to have all, or part, of their non-contract assignment compensation deferred (“banked”) to a subsequent semester or academic year. The Workload Balancing Fund is used to account for the those transactions and transfer a partial offset of salary costs to the General Fund as faculty use their load “banked” hours. The current liability in this account is approximately \$1 million and is fully funded.

The Retiree Health Benefits Fund is the accrual for the funding of GASB 45 as presented previously. All current retiree health benefits are paid out of this fund. The

net difference between the required annual expense (ARC) and the current retiree health premiums are periodically sent to the District's irrevocable trust.

### **STUDENT FINANCIAL AID FUND**

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 and Cal Grants. College Work-Study program costs, as well as all expenses incurred in the administration of all student financial assistance programs, are recorded in the General Fund.

### **CAPITAL PROJECTS FUND**

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, community redevelopment agency funds, nonresident student capital outlay surcharges, and General Obligation (GO) bonds.

The FY 2011-12 Adoption Budget includes state and locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement.

The FY 2011-12 Adoption Budget also includes projects funded from General Obligation (Measure S) bonds, including the district wide Regional Fire/Sheriff/Police Education and Training Academy, the Moorpark College EATM Complex, the Moorpark College Parking Structure, the Moorpark College Health Sciences Center, the Oxnard College LRC Renovation/Expansion, the Ventura College Applied Science Building, the Ventura College Health Sciences Center, Multidisciplinary Center East, Multidisciplinary Center West Building and the Ventura College Theatre Renovation, as well as

classroom/building expansions, renovations and modernizations, and various infrastructure and special repair projects at all three colleges.

### **COMPLIANCE**

The Adoption Budget reflects all compliance with external standards, such as GASB, post retirement health, Ed Code, Title 5 regulations, Full Time Faculty Obligation, the 50% law, etc.

### **RECOMMENDATION**

The Adoption Budget, as presented, was reviewed by the District's participatory governance council (DCAS) at its September 1, 2011 meeting and unanimously recommended for approval by the Board. The Adoption budget was also presented to the Audit/Budget Committee of the Board on September 1, 2011. The committee recommends approval by the full Board.

**2011-2012**

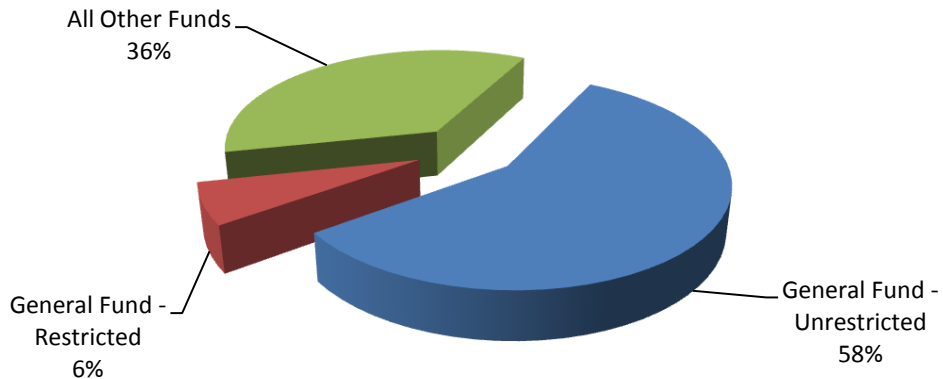
**ADOPTION BUDGET**



**SUMMARY OF BUDGET BY FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
SUMMARY OF BUDGET RESOURCES BY FUND

	2011-12 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
General Fund - Unrestricted	133,540,416	54.9%
General Fund - Unrestricted Designated	6,574,254	2.7%
General Fund - Restricted	15,852,267	6.5%
Health Services Fund	6,437,402	2.6%
Parking Services Fund	2,958,283	1.2%
Special Revenue Fund (CRM)	181,350	0.1%
Child Development Fund	1,415,693	0.6%
Bookstore Fund	12,708,033	5.2%
Cafeteria Fund	2,017,441	0.8%
Internal Services Fund	2,881,457	1.2%
Financial Aid Fund	38,916,851	16.0%
Capital Projects Fund *	19,728,464	8.1%
Total All Funds	243,211,911	100%



\* Does not include budgeted GO Bonds (Measure S) of \$88,772,783.

**2011-2012**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED**



**2011-2012**

**ADOPTION BUDGET**



**REVENUE PROJECTIONS**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY12**

ACCOUNT DESCRIPTION	RATE	2010-11 ADOPTION BUDGET	2010-11 ACTUALS	2011-12 ADOPTION BUDGET	Change FY11 Actual VS FY12 Adoption	
<b>BASIC ALLOCATION</b>						
FY11=	2 Medium College @	\$ 3,875,136	7,750,272	7,750,272		
	1 Small College @	\$ 3,321,545	3,321,545	3,321,545		
FY12=	2 Medium College @	\$ 3,875,136		7,750,272		
	1 Small College @	\$ 3,321,545		3,321,545		
<b>CREDIT FTES</b>						
FY11=	25,362 FTES @	\$ 4,565	115,774,873	115,773,820		
FY12=	26,083 FTES @	\$ 4,565		119,062,370		
<b>NON CREDIT FTES</b>						
FY11=	479 FTES @	\$ 2,745	1,314,725	1,314,711		
FY12=	414 FTES @	\$ 2,745		1,135,918		
<b>RESTORATION From FY11</b>						
CREDIT	720 FTES @	\$ 4,565		3,288,550		
NON CREDIT	(65) FTES @	\$ 2,745		(178,793)		
<b>WORKLOAD REDUCTION From FY12</b>						
CREDIT	(1,643) FTES @	\$ 4,565		(7,500,000)		
NON CREDIT	- FTES @	\$ 2,745				
<b>TOTAL GENERAL APPORTIONMENT</b>			<b>128,161,415</b>	<b>131,270,106</b>	<b>123,770,106</b>	<b>(7,500,000)</b>
CURRENT YEAR ADJUSTMENT (Deficit)			-	(696,251)	-	696,251
PRIOR YEAR ADJUSTMENT (Recalc)			-	142,350	-	(142,350)
PT FACULTY EQUITY COMP			556,000	555,595	556,000	405
ENROLL FEE WAIVERS (2% )			102,000	139,808	139,000	(808)
LOTTERY PROCEEDS			3,200,000	3,146,569	3,147,000 [b]	431
LOTTERY PROCEEDS PRIOR YEAR			-	51,750	-	(51,750)
PT FACULTY OFFICE HOURS			-	17,452	-	(17,452)
PT FACULTY HEALTH INS			-	6,894	-	(6,894)
INTEREST INCOME			750,000	699,756	700,000	244
ENROLL FEES - LOC SH (2% )			224,000	204,501	205,000	499
NONRES TUITION - INTL			670,000	635,328	610,000 [a]	(25,328)
NONRES TUITION - DOM			960,000	1,115,073	1,070,000 [a]	(45,073)
OTHER LOCAL REVENUE			298,000	241,780	241,780	-
<b>TOTAL OTHER REVENUE</b>			<b>6,760,000</b>	<b>6,529,002</b>	<b>6,668,780</b>	<b>139,778</b>
<b>TOTAL GENERAL FUND UNRESTRICTED REV</b>			<b>134,921,415</b>	<b>137,799,107</b>	<b>130,438,886</b>	<b>(7,360,222)</b>

**FTES:**

FY11 = 26,496 projected funded, 27,667 actual; 1,171 unfunded

FY12 = 24,853 projected funded

[a] Decrease in NonRes fees of \$6, from \$189 to \$183 per unit, assumes flat enrollment.

[b] 28,095 FTES (27,667 Resident & 428 Non Res) @ 112 per FTES. Lottery paid on actual FTES.

**2011-2012**

**ADOPTION BUDGET**



**BUDGET ALLOCATION**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**FY12 ADOPTION BUDGET ALLOCATION**

	Adoption
FY12 Revenue	130,438,886
Use of Reserves	551,463
Adjusted Revenue	130,990,349
Less: District-wide	(6,083,637)
Less: Utilities	(4,325,413)
Less: District Office (6.64% revenue)	(8,697,759)
Available for Distribution	111,883,540

	Moorpark	Oxnard	Ventura	Total	
<b>Class Schedule Delivery Allocation</b>					
FTES (FY11 actual, includes NonResident)	12,135	4,969	11,019	28,123	
WSCH	182,025	74,535	165,285		
Productivity Factor	568	533	543		
FTEF	320	140	304		
FTEF adjustment	10	8	9		
less: Full Time positions (FTEF)	(137)	(68)	(117)	<b>14,470,664</b>	<b>\$ 40,329,887 36.0%</b>
=Hourly FTEF	193	80	196	<b>8,485,913</b>	<b>\$ 20,295,239 18.1%</b>
<b>Total Class Schedule Delivery Allocation</b>	<b>\$ 25,375,816</b>	<b>\$ 12,292,732</b>	<b>\$ 22,956,577</b>	<b>\$ 60,625,125</b>	<b>54.2%</b>
<b>Base Allocation</b>	<b>\$ 5,594,177</b>	<b>\$ 5,594,177</b>	<b>\$ 5,594,177</b>	<b>\$ 16,782,531</b>	<b>15.0%</b>
<i>FTES ( FY11 funded, includes growth FTES)</i>	11,740	4,709	10,047	26,496	
<b>FTES Allocation</b>	<b>\$ 15,275,773</b>	<b>\$ 6,127,224</b>	<b>\$ 13,072,887</b>	<b>\$ 34,475,884</b>	<b>30.8%</b>
<b>Total Allocation FY12</b>	<b>\$ 46,245,766</b>	<b>\$ 24,014,133</b>	<b>\$ 41,623,641</b>	<b>\$ 111,883,540</b>	<b>100.0%</b>
<b>Campus FY11 Carryover</b>	<b>\$ 990,478</b>	<b>\$ 518,667</b>	<b>\$ 864,738</b>	<b>\$ 2,373,883</b>	
<b>FY12 Adoption Budget Allocation</b>	<b>\$ 47,236,244</b>	<b>\$ 24,532,800</b>	<b>\$ 42,488,379</b>	<b>\$ 114,257,423</b>	

**2011-2012**

**ADOPTION BUDGET**

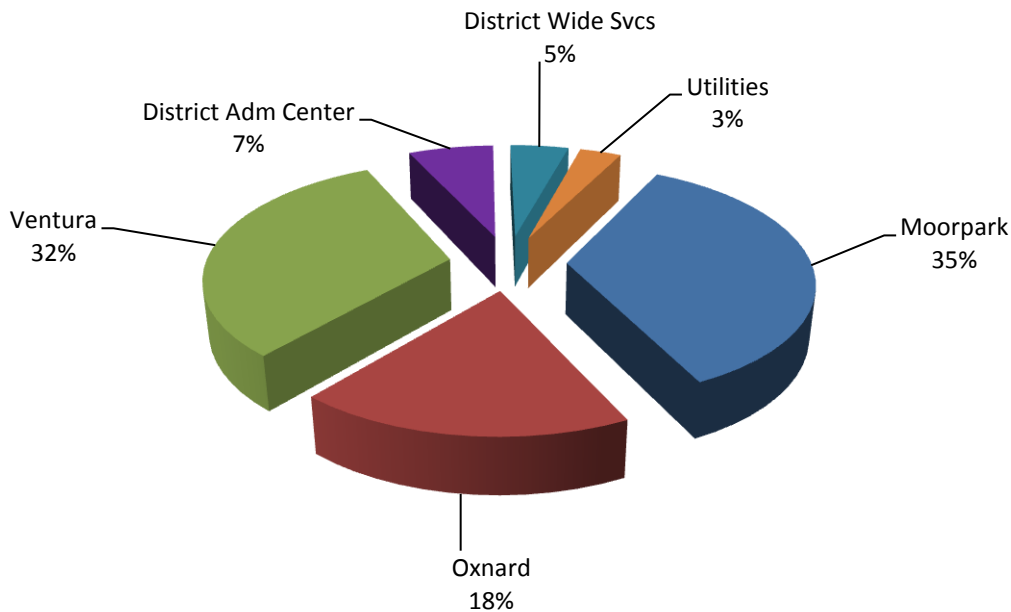


**GENERAL FUND – UNRESTRICTED**

**FUND 111 EXPENDITURES**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY BY LOCATION  
 GENERAL FUND - UNRESTRICTED

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*
MOORPARK	49,523,883	48,529,575	47,236,244
OXNARD	25,933,342	25,414,676	24,532,800
VENTURA	43,236,919	42,371,838	42,488,379
DISTRICT ADM CENTER	8,809,216	8,633,032	8,873,943
DISTRICTWIDE SVCS	6,001,463	5,274,176	6,083,637
UTILITIES	3,887,000	3,960,330	4,325,413
<b>TOTAL EXPENSES</b>	<b>137,391,822</b>	<b>134,183,627</b>	<b>133,540,416</b>

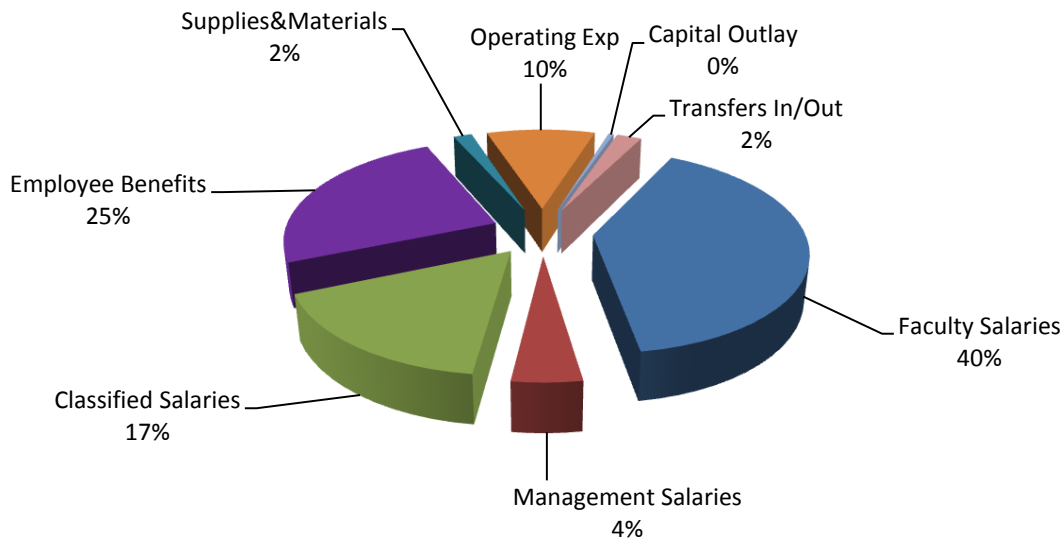


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND - UNRESTRICTED

**ALL LOCATIONS**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	55,819,804	55,236,773	53,483,270	40.1%
2000 MANAGEMENT SALARIES	5,874,415	5,862,297	5,948,764	4.5%
2000 CLASSIFIED SALARIES	22,771,966	22,112,907	22,219,750	16.6%
3000 EMPLOYEE BENEFITS	29,787,264	29,575,024	32,954,308	24.7%
SALARY & BENEFIT SUBTOTAL	114,253,449	112,787,001	114,606,092	85.8%
4000 SUPPLIES & MATERIALS	2,417,391	1,901,863	2,210,207	1.7%
5000 OPERATING EXP	13,946,529	11,529,762	13,090,673	9.8%
6000 CAPITAL OUTLAY	1,344,002	920,549	633,157	0.5%
7000 TRANSFERS/CONTINGENCY	5,430,452	7,044,453	3,000,288	2.2%
DIRECT EXPENDITURE SUBTOTAL	23,138,373	21,396,627	18,934,324	14.2%
TOTAL BUDGETED EXPENDITURES	137,391,822	134,183,627	133,540,416	100.0%

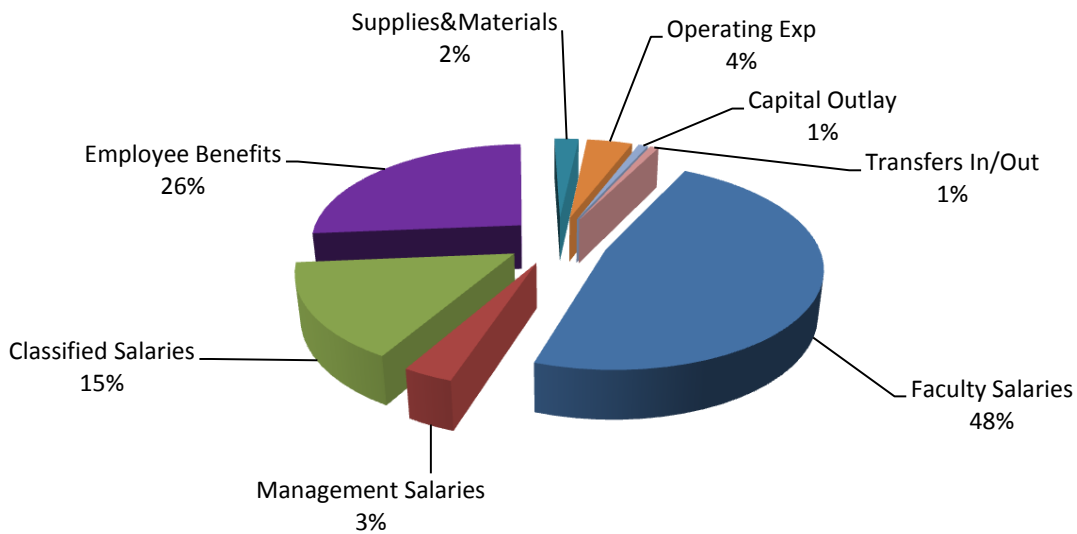


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**MOORPARK COLLEGE**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	23,753,596	23,363,529	22,497,895	47.6%
2000 MANAGEMENT SALARIES	1,566,409	1,553,209	1,518,480	3.2%
2000 CLASSIFIED SALARIES	7,222,045	7,050,025	7,235,265	15.3%
3000 EMPLOYEE BENEFITS	10,934,453	10,922,395	12,218,476	25.9%
SALARY & BENEFIT SUBTOTAL	43,476,502	42,889,158	43,470,116	92.0%
4000 SUPPLIES & MATERIALS	1,091,995	835,620	1,033,696	2.2%
5000 OPERATING EXP	2,589,496	1,643,497	1,947,101	4.1%
6000 CAPITAL OUTLAY	719,890	379,178	411,190	0.9%
7000 TRANSFERS/CONTINGENCY	1,646,000	2,782,122	374,141	0.8%
DIRECT EXPENDITURE SUBTOTAL	6,047,381	5,640,417	3,766,128	8.0%
TOTAL BUDGETED EXPENDITURES	49,523,883	48,529,575	47,236,244	100.0%



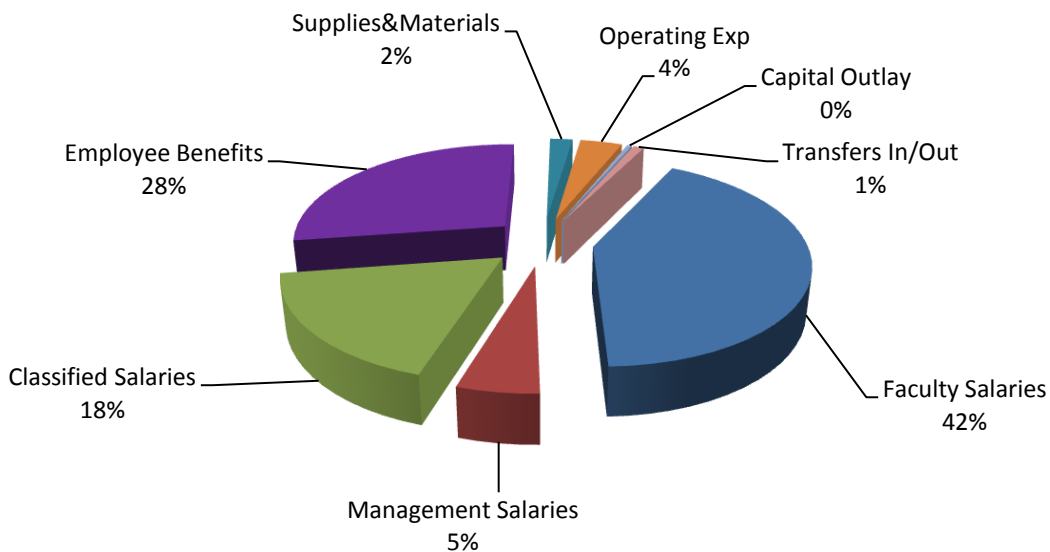
\* Includes site carryover funds.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**OXNARD COLLEGE**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	11,061,623	11,093,873	10,331,386	42.1%
2000 MANAGEMENT SALARIES	1,273,166	1,243,138	1,274,222	5.2%
2000 CLASSIFIED SALARIES	4,659,822	4,491,340	4,378,989	17.8%
3000 EMPLOYEE BENEFITS	6,278,355	6,156,154	6,794,640	27.7%
SALARY & BENEFIT SUBTOTAL	23,272,966	22,984,505	22,779,237	92.9%
4000 SUPPLIES & MATERIALS	589,983	479,062	494,981	2.0%
5000 OPERATING EXP	1,118,733	937,483	922,879	3.8%
6000 CAPITAL OUTLAY	241,327	230,447	101,732	0.4%
7000 TRANSFERS/CONTINGENCY	710,333	783,179	233,971	1.0%
DIRECT EXPENDITURE SUBTOTAL	2,660,376	2,430,171	1,753,563	7.1%
TOTAL BUDGETED EXPENDITURES	25,933,342	25,414,676	24,532,800	100.0%

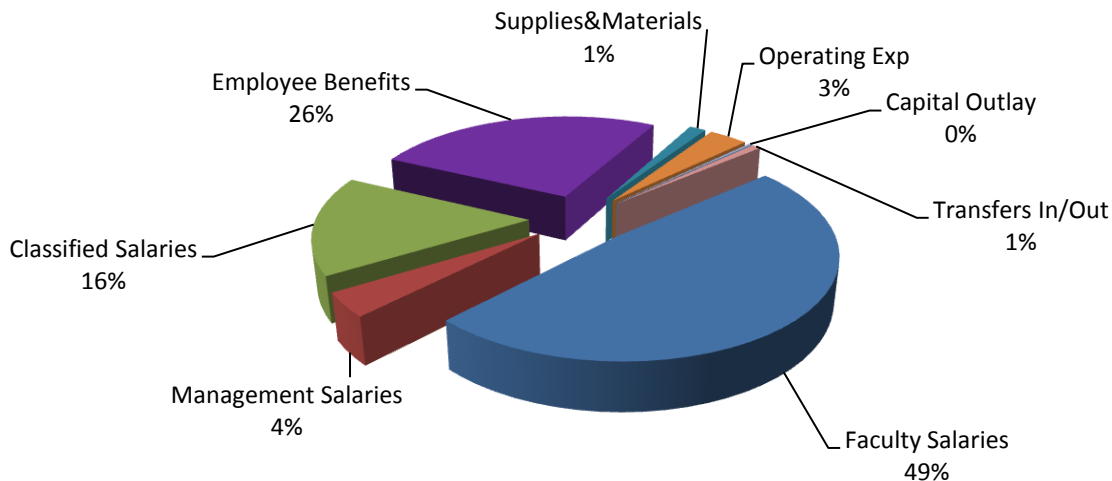


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**VENTURA COLLEGE**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	20,990,453	20,777,805	20,640,207	48.6%
2000 MANAGEMENT SALARIES	1,611,185	1,642,295	1,622,622	3.8%
2000 CLASSIFIED SALARIES	6,966,140	6,669,688	6,712,140	15.8%
3000 EMPLOYEE BENEFITS	9,808,383	9,763,431	10,971,027	25.8%
SALARY & BENEFIT SUBTOTAL	39,376,162	38,853,219	39,945,996	94.0%
4000 SUPPLIES & MATERIALS	625,363	523,663	625,145	1.5%
5000 OPERATING EXP	1,878,658	1,359,745	1,469,018	3.5%
6000 CAPITAL OUTLAY	382,784	280,828	116,815	0.3%
7000 TRANSFERS/CONTINGENCY	973,951	1,354,383	331,406	0.8%
DIRECT EXPENDITURE SUBTOTAL	3,860,757	3,518,619	2,542,383	6.0%
TOTAL BUDGETED EXPENDITURES	43,236,919	42,371,838	42,488,379	100.0%

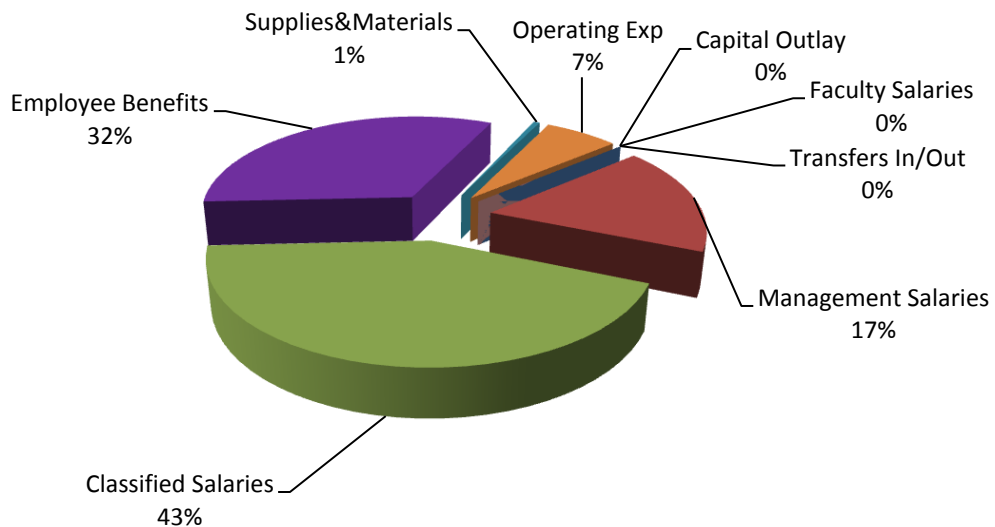


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	1,423,655	1,423,655	1,533,440	17.3%
2000 CLASSIFIED SALARIES	3,856,808	3,826,581	3,825,456	43.1%
3000 EMPLOYEE BENEFITS	2,677,214	2,609,216	2,886,279	32.5%
SALARY & BENEFIT SUBTOTAL	7,957,678	7,859,452	8,245,175	92.9%
4000 SUPPLIES & MATERIALS	80,800	59,622	46,655	0.5%
5000 OPERATING EXP	681,341	658,975	582,113	6.6%
6000 CAPITAL OUTLAY	-	27,391	-	0.0%
7000 TRANSFERS/CONTINGENCY	89,397	27,592	-	0.0%
DIRECT EXPENDITURE SUBTOTAL	851,538	773,580	628,768	7.1%
TOTAL BUDGETED EXPENDITURES	8,809,216	8,633,032	8,873,943	100.0%



\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**DISTRICTWIDE SERVICES**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES <sup>[3]</sup>	14,132	1,566	13,782	0.2%
2000 MANAGEMENT SALARIES	-	-	-	0.0%
2000 BOARD, COMMISSIONERS, OTHER	67,150	75,273	67,900	1.1%
3000 EMPLOYEE BENEFITS	88,860	123,828	83,886	1.4%
SALARY & BENEFIT SUBTOTAL	170,142	200,667	165,568	2.7%
4000 SUPPLIES & MATERIALS	29,250	3,896	9,730	0.2%
5000 OPERATING EXP	4,357,800	3,536,231	4,410,648 <sup>[1]</sup>	72.5%
6000 CAPITAL OUTLAY	-	2,705	3,420	0.1%
7000 TRANSFERS	1,444,271	1,530,677	1,494,271 <sup>[2]</sup>	24.6%
DIRECT EXPENDITURE SUBTOTAL	5,831,321	5,073,509	5,918,069	97.3%
TOTAL BUDGETED EXPENDITURES	6,001,463	5,274,176	6,083,637	100.0%

[1] Operating Exp includes:

Database/License/Tech	\$ 1,444,375
Prof and Liability Insurance	\$ 1,239,000
Legal	\$ 450,000
Bank & Credit Card Charges	\$ 375,000
Unemployment insurance	\$ 200,000
Audit Costs	\$ 160,000
Health Insurance Broker	\$ 150,000
Districtwide memberships	\$ 110,000
Reserve for Uncollectible Enrollment	\$ 50,000
Other Miscellaneous Expense	\$ 232,273
Total	\$ 4,410,648

[2] Transfers in/out includes:

Campus Police Services	\$ 629,271
Scheduled Maintenance	\$ 300,000
New Info Technology	\$ 250,000
College Work Study Match	\$ 225,000
Self-Insurance	\$ 75,000
Gr Tchr/Acad Sen Travel	\$ 15,000
Total	\$ 1,494,271

<sup>[3]</sup> Facilitators for hiring committees.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND - UNRESTRICTED

**UTILITIES**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET
5000 OPERATING EXP	3,320,501	3,393,831	3,758,914
7000 TRANSFERS	566,499	566,499	566,499
DIRECT EXPENDITURE SUBTOTAL	3,887,000	3,960,330	4,325,413
TOTAL BUDGETED EXPENDITURES	3,887,000	3,960,330	4,325,413

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**RESERVES**

	<u>2011-12 ADOPTION BUDGET</u>
STATE REQUIRED MINIMUM - 5%	6,916,541
REVENUE SHORTFALL CONTINGENCY	5,000,000
UNALLOCATED-COMMITTED	5,671,556
UNALLOCATED-UNCOMMITTED	<u>7,593,494</u>
	25,181,591

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**UNALLOCATED-COMMITTED RESERVES**

	2011-12 ADOPTION BUDGET
Board Authorized Use of Reserves	6,223,019
(5% of Tentative State Apportionment Revenue)	
less: Adoption Budget Reserve Usage	551,463
Remaining authorized use level	5,671,556
<hr style="border: 1px solid black;"/>	
State Mid-Year Trigger Cuts*	Projected District Portion
<u>Tier 0</u> – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.	-
<u>Tier 1</u> – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an additional \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit. System is considering trading the increase for cuts.	696,000
<u>Tier 2</u> – If less than \$2 billion of the revenues materialize, over \$1.8 billion in cuts could be meted out to K-14. The California Community Colleges could receive a reduction to apportionments of up to \$72 million in <u>addition</u> to the Tier 1 cuts. Assumes cuts are made using the Community College proportion of Prop 98.	1,670,400

\* This does not assume any legal overturning of reductions made.

**2011-2012**

**ADOPTION BUDGET**



**GENERAL FUND DESIGNATED**

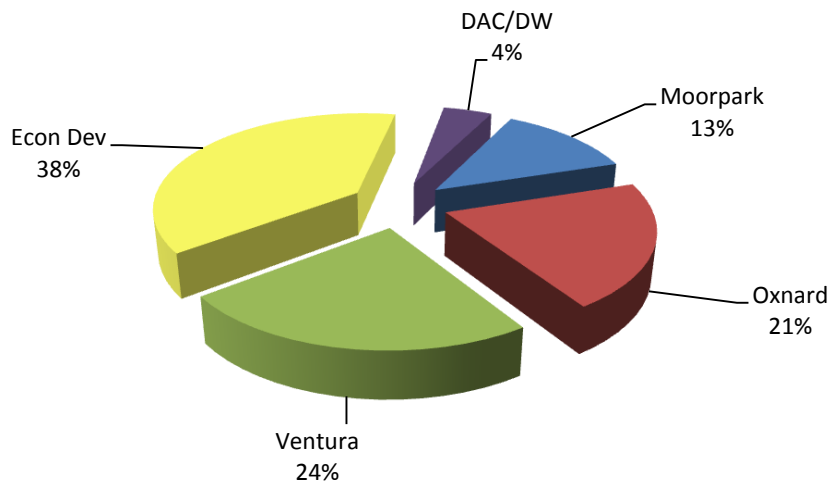


VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET
8000 REVENUES	4,235,496	5,033,716	3,803,008
1000 FACULTY SALARIES	49,916	45,439	35,195
2000 CLASSIFIED SALARIES	891,940	732,009	1,057,065
3000 EMPLOYEE BENEFITS	279,196	271,593	392,933
SALARY & BENEFIT SUBTOTAL	1,221,052	1,049,040	1,485,193
4000 SUPPLIES & MATERIALS	344,462	184,662	400,537
5000 OTHER OPERATING EXP	2,390,335	1,232,106	2,004,489
6000 CAPITAL OUTLAY	121,686	24,408	82,852
7000 TRANSFERS IN/OUT	930,617	299,217	1,033,801
TOTAL BUDGETED EXPENDITURES	5,008,152	2,789,433	5,006,871
Net Change Fund Balance			(1,203,863)
Beginning Fund Balance			2,771,246
Ending Fund Balance			1,567,383

**Expenditure Budget by Site**



**2011-2012**

**ADOPTION BUDGET**



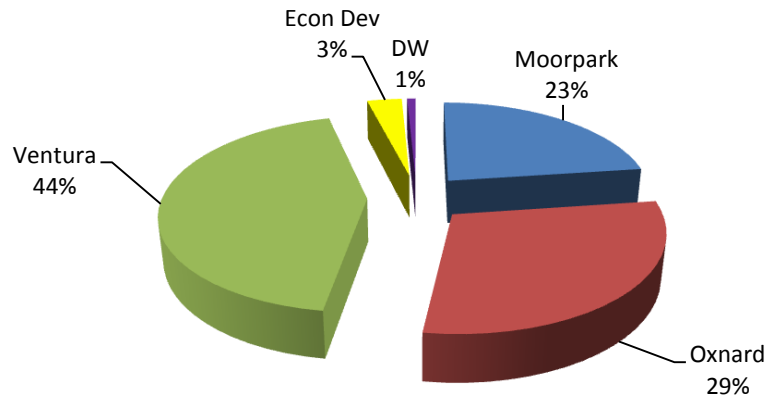
**GENERAL FUND RESTRICTED**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED

**FUND 12x BY MAJOR OBJECT**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET
8000 REVENUES	17,867,944	15,060,040	15,602,267
1000 FACULTY SALARIES	3,522,238	3,166,462	2,917,228
2000 CLASSIFIED SALARIES	5,727,347	5,085,689	5,273,578
3000 EMPLOYEE BENEFITS	2,438,693	2,249,654	2,350,652
SALARY & BENEFIT SUBTOTAL	11,688,278	10,501,805	10,541,458
4000 SUPPLIES & MATERIALS	1,539,943	869,727	1,679,743
5000 OTHER OPERATING EXP	2,667,303	2,039,080	1,883,907
6000 CAPITAL OUTLAY	1,339,954	897,409	1,088,474
7000 TRANSFERS IN/OUT	591,966	713,390	410,184
TOTAL BUDGETED EXPENDITURES	17,827,444	15,021,411	15,603,766
Net Change Fund Balance			(1,499)
Beginning Fund Balance			276,352
Ending Fund Balance			274,853

**Expenditure Budget by Site**



**2011-2012**

**ADOPTION BUDGET**



**HEALTH SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE		TOTAL	
	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12
BEGINNING FUND BALANCE	817,291	1,535,303	421,304	784,247	751,531	1,222,585	1,273,266	1,273,266	3,263,393	4,815,402
REVENUES										
State Mandated Costs	657,912	-	348,327	-	411,772	-	-	-	1,418,011	-
Student Health Fees	634,291	650,000	274,658	283,000	541,066	559,000	-	-	1,450,015	1,492,000
Other Student Charges	42,571	35,000	16,263	16,000	51,575	52,000	-	-	110,409	103,000
Other Local Income	9,859	10,000	4,182	4,000	12,975	13,000	-	-	27,016	27,000
TOTAL REVENUES	1,344,633	695,000	643,430	303,000	1,017,388	624,000	-	-	3,005,451	1,622,000
EXPENDITURES										
Academic Salaries	98,057	98,057	93,042	93,042	104,441	105,809	-	-	295,540	296,908
Classified Salaries	284,490	270,989	59,019	69,766	187,144	264,032	-	-	530,653	604,787
Employee Benefits	113,336	159,072	61,193	76,794	129,702	161,720	-	-	304,231	397,586
Supplies & Materials	47,565	43,025	24,135	27,500	38,793	40,000	-	-	110,493	110,525
Operating Expenses	55,296	91,584	42,038	44,535	81,395	107,526	-	-	178,729	243,645
Capital Outlay	13,964	3,000	1,060	1,500	4,859	5,000	-	-	19,883	9,500
TOTAL EXPENDITURES	612,708	665,727	280,487	313,137	546,334	684,087	-	-	1,439,529	1,662,951
OPERATING SURPLUS(DEFICIT)	731,925	29,273	362,943	(10,137)	471,054	(60,087)	-	-	1,565,922	(40,951)
INTRAFUND TRANSFER IN(OUT)	(13,913)	-	-	-	-	-	-	-	(13,913)	-
ENDING FUND BALANCE	1,535,303	1,564,576	784,247	774,110	1,222,585	1,162,498	1,273,266	1,273,266	4,815,402	4,774,451

**2011-2012**

**ADOPTION BUDGET**



**PARKING SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 PARKING SERVICES FUND  
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12
BEGINNING BALANCE	289,272	180,228	219,604	71,783	508,877	252,012
REVENUES						
Parking Fees - Permits	822,298	822,000	274,099	274,000	1,096,397	1,096,000
Parking Fees - Permits BOGW	223,500	224,000	-	-	223,500	224,000
Parking Fees - Daily/Coin [a]	233,554	349,000	115,034	-	348,588	349,000
Parking and Traffic Fines	405,867	406,000	-	-	405,867	406,000
Other Local Revenues/Fees	2,378	2,000	-	-	2,378	2,000
Interfund Transfer In from General Fund	629,721	629,271	-	-	629,721	629,271
TOTAL REVENUES	2,317,318	2,432,271	389,133	274,000	2,706,451	2,706,271
TOTAL FUNDS AVAILABLE	2,606,590	2,612,499	608,737	345,783	3,215,328	2,958,283
EXPENDITURES						
Classified Salaries	1,502,608	1,510,917	-	-	1,502,608	1,510,917
Employee Benefits	651,744	694,543	-	-	651,744	694,543
Supplies and Materials	26,610	44,100	472	-	27,082	44,100
Operating Expenditures	189,162	229,046	2	-	189,164	229,046
Capital Outlay	56,238	59,000	236,397	9,000	292,635	68,000
Interfund Transfer Out - [b]	-	-	300,083	274,000	300,083	274,000
TOTAL EXPENDITURES	2,426,362	2,537,606	536,954	283,000	2,963,316	2,820,606
PROJECTED ENDING BALANCE	180,228	74,893	71,783	62,783	252,012	137,677

[a] - Transfer of coin to parking will end in FY12 .

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

**2011-2012**

**ADOPTION BUDGET**



**SPECIAL REVENUE FUND**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)

	Actual 2010-11	OXNARD * Adoption 2011-12
BEGINNING BALANCE	-	-
REVENUES		
Cafeteria Sales	-	136,350
Catering Sales	-	15,750
Vending Sales/Concession	-	9,000
Other Local Income	-	20,250
Interfund Transfer In	-	-
TOTAL REVENUES	-	181,350
TOTAL FUNDS AVAILABLE	-	181,350
EXPENDITURES		
Classified Salaries	-	14,442
Employee Benefits	-	3,568
Students	-	10,841
Purchases	-	83,170
Supplies and Materials	-	1,625
Operating Expenditures	-	1,440
Capital Outlay	-	-
Interfund Transfer Out	-	-
TOTAL EXPENDITURES	-	115,085
PROJECTED ENDING BALANCE	-	66,265

\* Oxnard cafeteria will be closed December 31, 2011, to be replaced by CRM.

**2011-2012**

**ADOPTION BUDGET**



**CHILD DEVELOPMENT FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 CHILD DEVELOPMENT FUND  
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12
BEGINNING FUND BALANCE	162,470	149,041	272,666	223,939	95,963	101,237	531,099	474,217
REVENUES								
Child Care Tax Bailout Apportionment	30,491	30,492	30,491	30,492	30,491	30,492	91,473	91,476
Child Care Fees	333,222	345,000	201,019	207,000	247,663	248,000	781,904	800,000
Child Care Fees-paid by others	93	-	19,180	-	48,156	50,000	67,429	50,000
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	363,806	375,492	250,690	237,492	326,310	328,492	940,806	941,476
EXPENDITURES								
Classified Salaries	267,188	267,136	196,307	141,863	242,694	260,151	706,189	669,150
Employee Benefits	94,246	91,569	102,138	90,448	125,679	107,323	322,063	289,340
Supplies & Materials	12,670	10,500	-	1,000	5,873	6,500	18,543	18,000
Operating Expenses	3,130	4,238	972	1,175	1,520	2,200	5,622	7,613
Non Capital Outlay	-	-	-	-	270	-	270	-
TOTAL EXPENDITURES	377,234	373,443	299,417	234,486	376,036	376,174	1,052,687	984,103
OPERATING INCOME (LOSS)	(13,429)	2,049	(48,727)	3,006	(49,726)	(47,682)	(111,882)	(42,627)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	(1,000)	-	-	-	-	-	(1,000)
Transfers In / (Out)	-	-	-	-	55,000	55,000	55,000	55,000
TOTAL NON OPERATING REV/ (EXP)	-	(1,000)	-	-	55,000	55,000	55,000	54,000
NET CHANGE IN BALANCE	(13,429)	1,049	(48,727)	3,006	5,274	7,318	(56,882)	11,373
ENDING FUND BALANCE	149,041	150,090	223,939	226,945	101,237	108,555	474,217	485,590

**2011-2012**

**ADOPTION BUDGET**



**BOOKSTORE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
BOOKSTORE FUND  
FUND 51X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12
BEGINNING FUND BALANCE	2,995,556	3,063,681	709,153	645,781	1,631,276	1,529,541	5,335,985	5,239,003
SALES	3,856,011	3,462,153	1,601,020	1,376,877	2,975,250	2,590,000	8,432,281	7,429,030
COST OF GOODS SOLD	2,821,389	2,544,336	1,134,821	1,005,120	2,178,803	1,890,700	6,135,013	5,440,156
GROSS PROFIT \$	1,034,622	917,817	466,199	371,757	796,447	699,300	2,297,268	1,988,874
GROSS PROFIT %	27%	27%	29%	27%	27%	27%	27%	27%
OPERATING EXPENDITURES								
Classified Salaries	474,288	429,777	272,028	179,245	382,392	301,353	1,128,708	910,375
Employee Benefits	253,970	246,585	130,708	94,703	198,476	154,362	583,154	495,650
Supplies & Materials	22,398	25,000	5,740	7,437	11,502	14,000	39,640	46,437
Depreciation Expense	3,273	3,500	1,914	2,000	-	-	5,187	5,500
Other Operating Expenses	168,750	131,250	126,106	87,772	152,252	80,150	447,108	299,172
Non Capital Outlay	902	-	609	600	1,619	-	3,130	600
TOTAL OPERATING EXPENDITURES	923,581	836,112	537,105	371,757	746,241	549,865	2,206,927	1,757,734
OPERATING INCOME (LOSS)	111,041	81,705	(70,906)	-	50,206	149,435	90,341	231,140
NON OPERATING REVENUES (EXPENSES)								
Other Income	32,084	21,000	7,534	7,000	16,219	12,000	55,837	40,000
Capital Equipment	-	(6,000)	-	(1,000)	-	-	-	(7,000)
Transfers In / (Out)	(75,000)	(75,000)	-	-	(168,160)	(96,000)	(243,160)	(171,000)
TOTAL NON OPERATING REVENUES/(EXP)	(42,916)	(60,000)	7,534	6,000	(151,941)	(84,000)	(187,323)	(138,000)
NET CHANGE IN BALANCE	68,125	21,705	(63,372)	6,000	(101,735)	65,435	(96,982)	93,140
ENDING FUND BALANCE	3,063,681	3,085,386	645,781	651,781	1,529,541	1,594,976	5,239,003	5,332,143

**2011-2012**

**ADOPTION BUDGET**



**CAFETERIA FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
CAFETERIA FUND  
FUND 52X

	MOORPARK		OXNARD *		VENTURA		TOTAL	
	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12	Actual 2010-11	Adoption 2011-12
BEGINNING FUND BALANCE	20,548	3,840	385,224	375,600	43,723	40,517	449,494	419,956
SALES - CAFETERIA	714,616	710,985	342,831	193,000	631,430	631,000	1,688,877	1,534,985
COST OF GOODS SOLD	346,227	338,392	168,214	94,570	283,809	284,000	798,250	716,962
GROSS PROFIT \$	368,389	372,593	174,617	98,430	347,621	347,000	890,627	818,023
GROSS PROFIT %	52%	52%	51%	51%	55%	55%	53%	53%
OPERATING EXPENDITURES								
Classified Salaries	132,733	108,703	76,567	14,442	106,688	110,663	315,988	233,808
Employee Benefits	101,571	86,440	53,385	3,568	60,544	70,085	215,500	160,093
Student Salaries and Benefits	50,867	40,765	26,927	12,047	93,895	61,020	171,689	113,832
Supplies & Materials	5,538	7,000	4,029	2,058	6,991	9,000	16,558	18,058
Depreciation Expense	181	750	996	498	-	-	1,177	1,248
Operating Expenses	121,540	128,447	86,206	39,042	98,712	102,600	306,458	270,089
TOTAL OPERATING EXPENDITURES	412,430	372,105	248,110	71,655	366,830	353,368	1,027,370	797,128
OPERATING INCOME (LOSS) - CAFETERIA	(44,041)	488	(73,493)	26,775	(19,209)	(6,368)	(136,743)	20,895
OTHER INCOME								
Other food service income	28,333	18,000	63,869	22,500	22,554	22,000	114,756	62,500
OPERATING INC (LOSS)-FOOD SERVICE OPERATIONS	(15,708)	18,488	(9,624)	49,275	3,345	15,632	(21,987)	83,395
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	6,551	6,000	6,551	6,000
Transfers (In) / Out	1,000	-	-	-	-	-	1,000	-
TOTAL NON OPERATING EXPENSES	1,000	-	-	-	6,551	6,000	7,551	6,000
NET CHANGE IN BALANCE	(16,708)	18,488	(9,624)	49,275	(3,206)	9,632	(29,538)	77,395
ENDING FUND BALANCE	3,840	22,328	375,600	424,875	40,517	50,149	419,956	497,351

\* Reflects Cafeteria operations until December 31, 2011.

**2011-2012**

**ADOPTION BUDGET**



**INTERNAL SERVICES FUND**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2010-11</u> <u>EXPENDITURES</u>	<u>2011-12</u> <u>ADOPTION</u>
BEGINNING BALANCE	872,109	1,008,520
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	65,533	-
TOTAL FUNDS AVAILABLE	1,012,642	1,083,520
EXPENDITURES		
SELF-INSURANCE COSTS	4,122	10,000
SETTLEMENTS	-	65,000
ENDING BALANCE	1,008,520	1,008,520

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2010-11</u> <u>EXPENDITURES</u>	<u>2011-12</u> <u>ADOPTION</u>
BEGINNING BALANCE	540,688	832,288
REVENUES	291,773	-
EXPENDITURES	173	-
ENDING BALANCE	832,288	832,288

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2010-11 EXPENDITURES</u>	<u>2011-12 ADOPTION</u>
BEGINNING LIABILITY	1,008,059	1,019,838
INSTRUCTIONAL EXPENSE/BANKING	166,309	166,000
USAGE	(154,530)	(155,000)
ENDING LIABILITY	1,019,838	1,030,838

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2010-11 EXPENDITURES</u>	<u>2011-12 ADOPTION</u>
BEGINNING BALANCE	9,080,491	20,812
TRANSFER IN (from all funds as fringe benefit %)	8,295,911	10,452,719
INTEREST	71,458	-
EXPENDITURES (actual premiums)		
premiums	7,743,048	8,739,810
misc	34,000	16,500
TRANSFER OUT (to irrevocable trust)	9,650,000	1,717,220
ENDING BALANCE	20,812	0

(Total Liability is \$147 million as of the Dec 2010 actuarial)

(The Market Value of the Irrevocable Trust as of June 30,2011 is \$ 9,755,583)

**2011-2012**

**ADOPTION BUDGET**



**FINANCIAL AID FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	ACG	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	1,180	-	-	1,180
REVENUES									
Federal Income				30,000,000	750,000			6,500,000	37,250,000
State Income	1,500,000	50,000	115,000			300			1,665,000
Local Income									300
TOTAL REVENUES	1,500,000	50,000	115,000	30,000,000	750,000	300	-	6,500,000	38,915,300
TOTAL FUNDS AVAILABLE	1,500,000	50,000	115,000	30,000,000	750,000	1,480	-	6,500,000	38,916,480
EXPENDITURES & OTHER OUTGO									
Operating Expenses						1,480			1,480
Student Financial Aid	1,500,000	50,000	115,000	30,000,000	750,000			6,500,000	38,915,000
TOTAL EXPENDITURES & OTHER OUTGO	1,500,000	50,000	115,000	30,000,000	750,000	1,480	-	6,500,000	38,916,480
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-

(Does not include BOG Waivers)

**2011-2012**

**ADOPTION BUDGET**



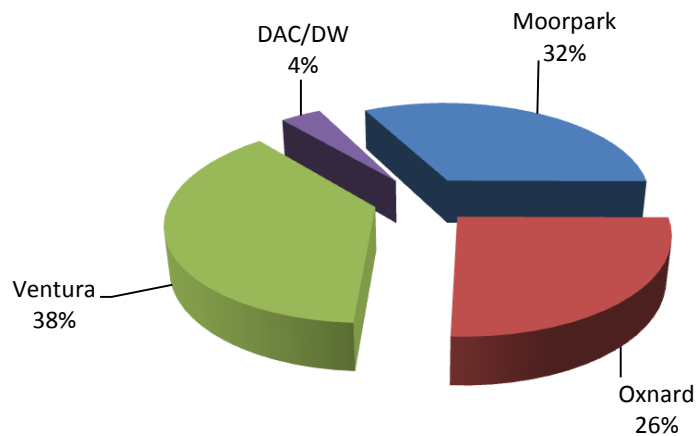
**CAPITAL PROJECTS FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

	2010-11 ADOPTION BUDGET	2010-11 ACTUAL EXPENDITURES	2011-12 ADOPTION BUDGET
8000 REVENUES	7,046,382	11,545,637	2,170,566
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	373,882	483,953	443,032
5000 OTHER OPERATING EXP	1,080,718	542,391	1,182,500
6000 CAPITAL OUTLAY	156,103,318	63,974,539	100,667,842
7000 TRANSFERS IN/OUT	4,250,027	201	4,707,493
TOTAL BUDGETED EXPENDITURES	161,807,945	65,001,084	107,000,867
Net Change Fund Balance			(104,830,301)
Beginning Fund Balance			108,986,484
Ending Fund Balance			4,156,183

**Expenditure Budget by Site**



**2011-2012**

**ADOPTION BUDGET**



**APPENDICES**

**2011-2012**

**ADOPTION BUDGET**



**GENERAL FUND HISTORICAL EXPENDITURES**

**A-1**



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

		<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>					
<b>FTES</b>											
	<i>funded</i>	25,388	25,819	25,791	25,439	24,163					
	<i>actual</i>	25,244	25,776	25,729	25,439	24,163					
<b>Revenue</b>		<b>106,878,357</b>	<b>108,074,485</b>	<b>106,907,504</b>	<b>112,976,695</b>	<b>119,566,022</b>					
Academic											
salary		50,447,527	51,458,035	47,455,845	51,656,067	49,684,232					
payroll driven		4,838,203	5,762,260	6,756,781	6,507,195	5,951,803					
health & welfare		3,739,419	4,442,004	3,826,979	3,945,919	4,276,060					
Retiree/HRL**		1,325,445	1,623,852	2,190,686	2,109,744	2,590,717					
Total Academic		60,350,594	63,286,151	60,230,291	64,218,924	62,502,811	55.8%	57.9%	57.8%	57.5%	53.6%
Management *											
salary		5,384,522	5,576,549	4,851,108	4,794,064	4,910,159					
payroll driven		562,106	644,541	702,410	680,750	643,674					
health & welfare		401,753	414,391	403,087	398,818	406,244					
Retiree/HRL**		363,884	445,808	523,207	485,969	415,597					
Total Management		6,712,265	7,081,289	6,479,812	6,359,601	6,375,674	6.2%	6.5%	6.2%	5.7%	5.5%
Classified											
salary		16,695,747	16,120,943	14,326,663	15,420,047	14,788,336					
payroll driven		1,523,011	2,215,587	3,076,277	3,316,416	2,948,523					
health & welfare		2,725,596	2,919,888	3,195,662	3,093,586	3,164,866					
Retiree/HRL**		1,120,822	1,373,160	1,764,057	1,707,902	2,014,907					
Total Classified		22,065,176	22,629,579	22,362,659	23,537,951	22,916,632	20.4%	20.7%	21.5%	21.1%	19.6%
Sup/Conf/Other *											
salary		2,922,268	3,504,646	2,875,300	3,247,226	3,480,982					
payroll driven		163,399	366,809	511,531	584,792	562,292					
health & welfare		216,704	459,081	445,602	454,189	453,088					
Retiree/HRL**		295,931	362,556	436,423	391,961	334,703					
Total Sup/Conf/Other		3,598,303	4,693,092	4,268,855	4,678,168	4,831,066	3.3%	4.3%	4.1%	4.2%	4.1%
<b>Total Personnel Exp</b>		<b>92,726,337</b>	<b>97,690,111</b>	<b>93,341,617</b>	<b>98,794,644</b>	<b>96,626,183</b>	<b>85.7%</b>	<b>89.4%</b>	<b>89.6%</b>	<b>88.4%</b>	<b>82.8%</b>
Supplies & Materials		1,595,511	934,249	905,453	1,012,782	1,232,820	1.5%	0.9%	0.9%	0.9%	1.1%
Other Expenditures		10,336,992	9,496,304	8,223,664	9,860,746	10,384,445	9.6%	8.7%	7.9%	8.8%	8.9%
Capital Outlay		2,229,120	893,227	529,756	629,731	1,209,179	2.1%	0.8%	0.5%	0.6%	1.0%
Other Outgo		1,286,491	253,250	1,195,759	1,440,733	7,230,646	1.2%	0.2%	1.1%	1.3%	6.2%
<b>Total Direct Exp</b>		<b>15,448,114</b>	<b>11,577,030</b>	<b>10,854,632</b>	<b>12,943,992</b>	<b>20,057,090</b>	<b>14.3%</b>	<b>10.6%</b>	<b>10.4%</b>	<b>11.6%</b>	<b>17.2%</b>
<b>Total Expenditures</b>		<b>108,174,451</b>	<b>109,267,141</b>	<b>104,196,249</b>	<b>111,738,636</b>	<b>116,683,273</b>					

\* Salary, payroll and HW benefits for management and supervisors were combined in FY01, FY02 and have been adjusted by the ending budgeted amount.

\*\* Retiree H&W for years FY01-FY05, HRL charge FY06 and on. Costs for FY01/FY02 calculated on % share using FY03, as detail data unavailable.

FY07		FY08		FY09		FY10		FY11	
24,813		26,381		26,847		25,841		26,496	
24,813		26,381		29,348		29,218		27,667	
<b>127,105,471</b>		<b>136,167,317</b>		<b>140,905,801</b>		<b>136,316,095</b>		<b>137,799,108</b>	
51,776,145		57,469,055		58,455,912		57,691,334		55,236,772	
5,742,940		6,133,202		6,295,263		6,221,260		6,168,478	
4,915,309		4,747,383		5,007,471		5,706,317		5,522,753	
3,139,174		3,630,377		3,540,681		3,549,716		3,873,271	
65,573,569	53.4%	71,980,017	53.3%	73,299,328	54.4%	73,168,627	54.6%	70,801,273	52.8%
4,672,873		5,572,392		6,655,537		6,208,087		5,862,297	
563,519		677,673		881,744		868,171		872,155	
396,114		491,249		590,708		586,033		572,702	
428,413		560,775		491,652		413,192		790,521	
6,060,920	4.9%	7,302,089	5.4%	8,619,641	6.4%	8,075,483	6.0%	8,097,676	6.0%
15,317,074		16,478,408		18,497,984		18,191,742		17,470,685	
2,891,291		3,034,162		3,460,100		3,477,713		3,562,189	
3,354,433		3,698,598		3,979,132		4,111,490		4,098,897	
2,554,642		2,298,501		2,283,600		2,218,482		2,417,697	
24,117,440	19.6%	25,509,668	18.9%	28,220,816	21.0%	27,999,428	20.9%	27,549,468	20.5%
3,860,385		4,536,098		4,337,870		4,203,633		4,642,222	
562,283		620,691		611,777		614,536		694,240	
508,838		577,234		558,981		549,040		599,935	
447,713		397,820		345,627		308,219		402,186	
5,379,220	4.4%	6,131,843	4.5%	5,854,255	4.3%	5,675,428	4.2%	6,338,583	4.7%
<b>101,131,149</b>	<b>82.4%</b>	<b>110,923,618</b>	<b>82.2%</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>
1,352,052	1.1%	1,775,660	1.3%	1,796,084	1.3%	1,669,622	1.2%	1,901,863	1.4%
12,006,562	9.8%	13,128,649	9.7%	12,320,532	9.1%	12,219,128	9.1%	11,529,762	8.6%
2,114,059	1.7%	927,669	0.7%	427,325	0.3%	334,672	0.2%	920,548	0.7%
6,146,291	5.0%	8,222,356	6.1%	4,139,816	3.1%	4,871,794	3.6%	7,044,453	5.2%
<b>21,618,964</b>	<b>17.6%</b>	<b>24,054,334</b>	<b>17.8%</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>122,750,113</b>		<b>134,977,952</b>		<b>134,677,798</b>		<b>134,014,181</b>		<b>134,183,627</b>	

## Ventura County Community College District

### Expense by Activity

#### General Fund- Unrestricted & Restricted

Total District	FY06	FY07	FY08	FY09	FY10	FY11
Admissions & Records	1,902,540	1,862,281	2,050,515	2,176,628	2,105,558	1,987,447
Ancillary Services	1,883,568	2,071,332	1,917,272	2,161,817	2,506,887	2,696,553
Auxiliary Services <sup>a</sup>	-	138	34	764,630	778,370	821,584
Community Services & Economic Dev	853,513	1,764,396	2,377,544	2,816,331	1,949,057	1,588,186
General Institutional Support Svcs	21,760,970	23,456,782	25,924,045	26,479,955	23,428,669	22,040,586
Instructional	62,854,004	67,755,774	72,470,196	72,519,253	72,146,655	69,419,794
Instructional Administration	7,359,253	6,881,952	7,666,242	8,798,962	11,157,815	11,293,264
Instructional Support Services	3,537,611	3,808,164	3,911,262	4,335,222	3,866,934	3,323,146
Long-Term Debt & Other Financing <sup>b</sup>	248,822	(5)	-	566,499	566,499	566,499
Operation & Maintenance of Plant	11,501,621	12,213,657	12,840,089	13,078,606	12,495,462	13,086,827
Physical Property And Related Acqui	70,053	557,908	47,464	31,248	18,937	(109)
Planning, Policymaking & Coordination	2,055,918	2,458,531	3,062,303	3,085,191	2,964,021	2,630,575
Student Counseling and Guidance	6,062,882	6,660,365	7,516,457	7,751,573	6,899,739	6,798,487
Student Svcs Other	10,950,737	11,874,068	13,058,037	13,871,492	14,528,113	12,353,833
Transfer, Student Aid & Other Outgo	8,534,201	9,074,231	10,195,311	6,404,935	6,597,407	9,222,568
<b>Total</b>	<b>139,575,691</b>	<b>150,439,575</b>	<b>163,036,771</b>	<b>164,842,342</b>	<b>162,010,124</b>	<b>157,829,237</b>

<sup>a</sup> In FY06 - FY08 Contract Ed posted to Community Services

<sup>b</sup> In FY06 - FY08 \$566,499 in long-term debt repayment posted to Operation & Maint.

**2011-2012**

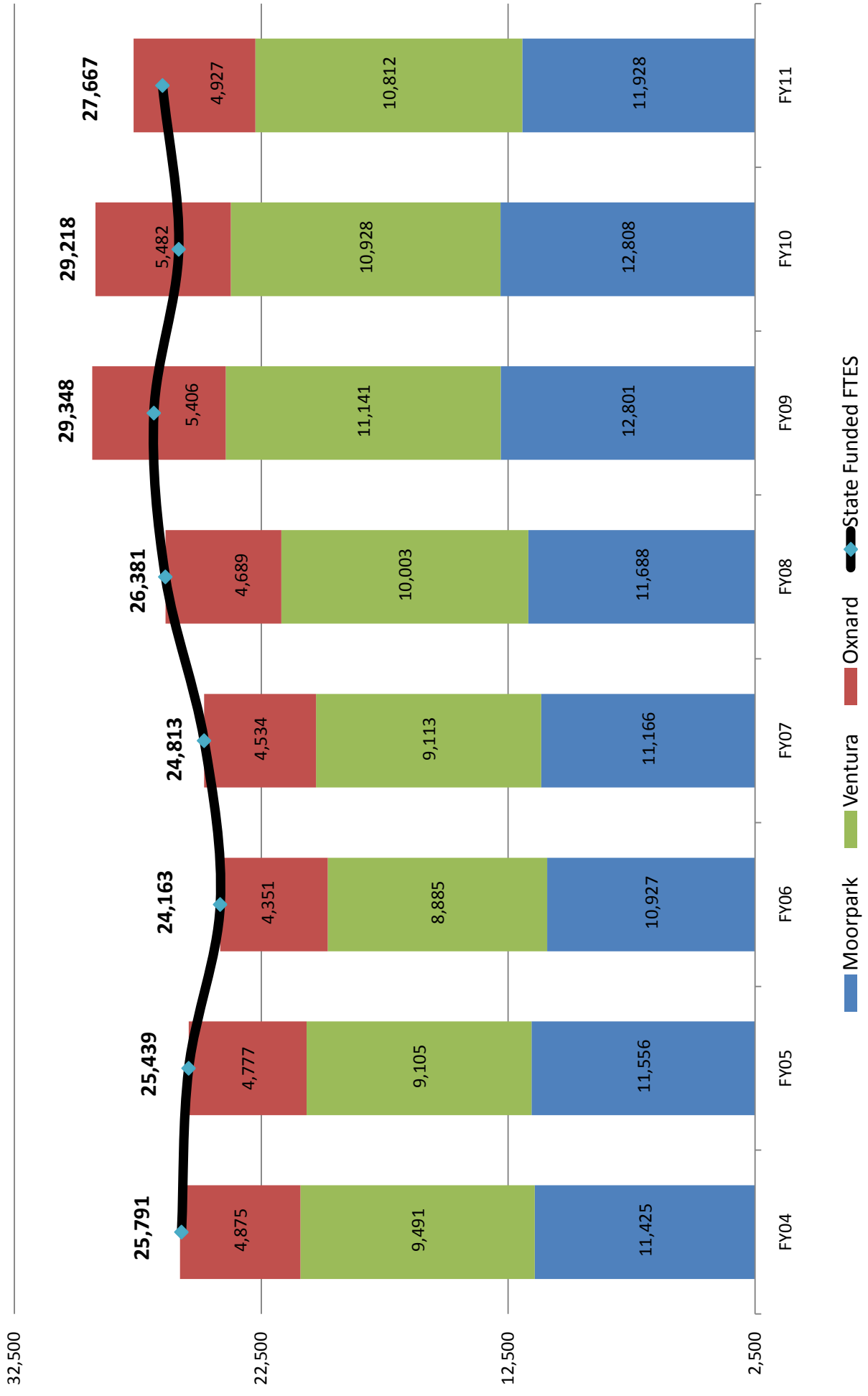
**ADOPTION BUDGET**



**HISTORICAL FTES**

**A-2**

# District Generated FTES



Source: CCFS 320, Annual Apportionment Attendance Reports. Figures are for State Residents only.

**2011-2012**

**ADOPTION BUDGET**



**GENERAL FUND DESIGNATED-DETAIL**

**A-3**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
12909	MC	Zoo Operations	543,817	120,000	287,475	376,342
15002	MC	Civic Center	84,254	110,000	193,264	990
15003	MC	Community Services	-	-	-	-
15004	MC	Restricted Funds Residuals	89,816	39,935	78,414	51,336
15005	MC	Learning Communities	14,720	-	14,620	100
15006	MC	Surplus Sales	9,813	500	10,313	-
151xx	MC	Camps	22,123	24,964	44,198	2,889
16005	MC	Veterans	1,911	2,366	4,277	-
22147	OC	CSSC County Lease	458,919	202,493	200,000	461,412
24461	OC	Auto Body	5,600	1,300	6,900	-
24510	OC	Dental Hygiene	18,172	30,000	48,172	-
24528	OC	Fire Academy-CPAT	101,870	46,700	148,570	-
24565	OC	EMT Skills Testing	-	8,800	8,800	-
25002	OC	Civic Center	171,168	200,000	371,168	-
25003	OC	Community Services	7,271	75,000	82,271	-
25004	OC	Restricted Funds Residuals	255,025	23,000	(8,150)	286,175
25016	OC	OC Auto Shop	931	2,000	2,931	-
25023	OC	College Improvement Fund	153,095	-	153,095	-
251xx	OC	Camps	-	520	520	-
25201	OC	CC Foundation Smog Ref & Tech	524	12,000	12,524	-
26005	OC	Veterans	5,177	2,000	7,177	-
31031	VC	GIS	3	3,000	3,003	-
35002	VC	Civic Center	74,252	70,000	144,252	-
35003	VC	Community Services	22,595	408,000	430,595	-
35004	VC	Restricted Funds Residuals	214,478	80,000	294,220	258
35009	VC	El Camino Lease	18,000	18,000	36,000	-
35010	VC	Mobilite Lease	25,428	22,176	47,604	-
35011	VC	Library Training Center	6,744	28,053	34,797	-
35015	VC	Daktronics	5,194	10,000	15,194	-
351xx	VC	Camps	3	148,825	148,828	(0)
36005	VC	Veterans	3,037	2,500	5,537	-
37099	VC	Braille Educational Transcription Center	37,600	-	37,600	-
82123	DWS	Remote Registration	201,393	125,000	133,763	192,630
89072	DWS	Sheriff Training Acad Lease	-	93,366	93,366	-
<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>			<b>2,552,933</b>	<b>1,910,498</b>	<b>3,091,298</b>	<b>1,372,132</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-2012 ADOPTION BUDGET  
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
53001	DWS	Dean of Econ Development Office	218,313	497,931	520,993	195,251
54001	DWS	Contract Education (CE)	-	20,000	20,000	-
54003	DWS	County of Ventura HR Dept (CE)	-	134,865	134,865	-
54005	DWS	Co of Vta Behavioral Health Dep(CE)	-	72,830	72,830	-
54006	DWS	NavSea-Business Certificate (CE)	-	58,400	58,400	-
54007	DWS	NavAir (CE)	-	18,640	18,640	-
54008	DWS	NSWC PHD (CE)	-	37,450	37,450	-
54010	DWS	COV Title IVE Casa (CE)	-	648,000	648,000	-
54011	DWS	COV Title IVE Special Projects (CE)	-	335,913	335,913	-
54012	DWS	COV Structured Decision Making (CE)	-	49,832	49,832	-
54014	DWS	City Ventura:Leadshp Acad Mng (CE)	-	18,650	18,650	-
TOTAL CENTRALIZED ECONOMIC DEVELOPMENT			218,313	1,892,511	1,915,573	195,251



**2011-2012**

**ADOPTION BUDGET**



**GENERAL FUND RESTRICTED-DETAIL**

**A-4**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND - RESTRICTED**

FUND	MC	OC	VC	DW	TOTAL
121 STATE CATEGORICAL FUNDS	1,924,864	2,267,122	2,858,019	10,894	7,060,899
122 ECONOMIC & WORKFORCE DEV GRANTS	0	0	0	506,186	506,186
125 OTHER STATE GRANTS	447,444	265,058	522,011	0	1,234,513
126 FEDERAL AND LOCAL GRANTS	138,446	948,374	2,034,060	0	3,120,880
127 CONTRACTS	0	219,810	68,039	0	287,849
128X RESTRICTED LOTTERY & IELM	666,010	336,900	705,829	0	1,708,739
129 OTHER RESTRICTED	390,837	558,877	623,487	111,500	1,684,701
	<u>3,567,601</u>	<u>4,596,141</u>	<u>6,811,445</u>	<u>628,580</u>	<u>15,603,767</u>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (STATE CATEGORICAL)**

**FUND 121**

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>D/WIDE</u>	<u>TOTALS</u>
x6001	CARE	23,445	155,646	47,228		226,319
x6002	DSPS	544,277	488,649	622,563		1,655,489
x6003	EOPS	306,381	589,531	495,548		1,391,460
x6004	Matriculation	328,505	188,890	303,868		821,263
x6038	TANF	28,569	59,339	54,890		142,798
x6111	BFAP-SFAA	338,438	295,341	411,546		1,045,325
x7041	CalWORKS	96,431	200,289	185,269		481,989
x7101	Perkins IV Transitions (Tech Prep)	46,970	46,970	46,970		140,910
x7010	Perkins IV Title I Part C	192,826	220,263	319,830		732,919
37028	Perkins IV Title I Part B Regional Consortia			150,000		150,000
37079	Matriculation			16,977		16,977
86029	Staff Diversity				10,894	10,894
x6110	BFAP-SFAA FY11 (Carryover)	3,893		196,600		200,493
x6009	Excess College Effort - DSPS	15,129	22,204	6,731		44,063
<b>TOTAL STATE CATEGORICAL FUNDS</b>		<b>1,924,864</b>	<b>2,267,122</b>	<b>2,858,019</b>	<b>10,894</b>	<b>7,060,899</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (STATE GRANTS)**

**FUNDS 122 and 125**

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>D/WIDE</u>	<u>TOTAL</u>
<b>ECONOMIC AND WORKFORCE DEV (EWD) GRANTS</b>						
53007	Responsive Training Fund - Cyber Security (FY11 Carryover)				246,496	246,496
53008	Workplace Learning Resource Center (FY11 Carryover)				54,690	54,690
53010	Workplace Learning Resource Center (FY12)				205,000	205,000
<b>SUBTOTAL EWD GRANTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>506,186</b>	<b>506,186</b>
<b>OTHER STATE GRANTS</b>						
x7054	Foster and Kinship Care Education (FKCE)	121,984	115,585	110,096		347,665
x7147	Santa Barbara CC - WIA - Year 2	40,212		14,877		55,089
37096	MESA (Math, Engineering, Science Achievement)			50,500		50,500
x7157	ADN Enrollment Growth Nursing Grant - Year 1			42,373		42,373
x7158	ADN Enrollment Growth Nursing Grant - Year 2	95,387		135,287		230,674
x8600	CTE Community Collaborative - Year 3	57,527	14,139	36,545		108,211
x8601	CTE Community Collaborative - Year 4	132,333	135,334	132,333		400,000
<b>SUBTOTAL OTHER GRANTS</b>		<b>447,444</b>	<b>265,058</b>	<b>522,011</b>	<b>0</b>	<b>1,234,513</b>
<b>TOTAL STATE GRANT FUNDS</b>		<b>447,444</b>	<b>265,058</b>	<b>522,011</b>	<b>506,186</b>	<b>1,740,699</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (OTHER GRANTS AND CONTRACTS)**

**FUND 126 (GRANTS)**

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
27129	Title V Hispanic Serving Institutions - Year 5		208,111		208,111
37023	Title V Hispanic Serving Institutions - Year 4			174,791	174,791
37024	Title V Hispanic Serving Institutions - Year 5			574,913	574,913
27075	SBVCDS Dental Assisting Program		91,253		91,253
27171	CCRAA STEM - Year 2		321,546		321,546
18290	Hospital Association of So Cal (HASC)	138,446			138,446
38295	Hospital Association of So Cal (HASC)			234,907	234,907
38320	NSF ATE Guitar Project			11,107	11,107
27120	Project CREATE - Year 1		21,325		21,325
27121	Project CREATE - Year 2		20,075		20,075
x7165	H.S.I. Title V Cooperative - Year 1		122,388	417,417	539,805
x7166	H.S.I. Title V Cooperative - Year 2		163,676	610,925	774,601
38096	California Connects: Mesa Program (c/o frm FY11)			8,000	8,000
37049	MCCP NSF Scholarship Grant			2,000	2,000
<b>TOTAL GRANT FUNDS</b>		<b>138,446</b>	<b>948,374</b>	<b>2,034,060</b>	<b>3,120,880</b>

**FUND 127 (CONTRACTS)**

<u>ORG #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
26012	State Dept of Rehabilitation - Workability III		189,810		189,810
28102	Oxnard Housing Authority- Teen Parent		30,000		30,000
37050	Dept. of Youth Authority Year 3			68,039	68,039
<b>TOTAL CONTRACT FUNDS</b>		<b>0</b>	<b>219,810</b>	<b>68,039</b>	<b>287,849</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED**

**FUNDS 128XX**

**FUND 1280X - RESTRICTED LOTTERY (INSTRUC'L SUPPLIES & MATERIALS) - NEW AND CARRYOVER**

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	Restricted Lottery (incl 256K c/o)	499,226			499,226
VAR	Restricted Lottery (incl 139K c/o)		238,949		238,949
VAR	Restricted Lottery (incl 268K c/o)			488,415	488,415
<b>TOTAL NEW AND CARRYOVER RESTRICTED LOTTERY FUNDS</b>		<b>499,226</b>	<b>238,949</b>	<b>488,415</b>	<b>1,226,590</b>

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

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	Instructional Eq & Library Matl's	166,785	97,951	217,413	482,149
<b>TOTAL CARRYOVER IELM FUNDS</b>		<b>166,785</b>	<b>97,951</b>	<b>217,413</b>	<b>482,149</b>
<b>TOTAL ALL 128XX FUNDS</b>		<b>666,010</b>	<b>336,900</b>	<b>705,829</b>	<b>1,708,739</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)**

**FUND 129**

<u>ORG #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>D/WIDE</u>	<u>TOTAL</u>
x6006	College Work Study (Federal)	176,241	292,343	366,683		835,267
VAR	ESL/Basic Skills	214,596	266,534	256,804		737,933
81009	Financial Aid Admin Allowance				111,500	111,500
	<b>TOTAL OTHER FUNDING</b>	<b>390,837</b>	<b>558,877</b>	<b>623,487</b>	<b>111,500</b>	<b>1,684,701</b>

**2011-2012**

**ADOPTION BUDGET**



**CAPITAL PROJECTS FUND - DETAIL**

**A-5**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2011-12 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND

FUND	MC	OC	VC	DW	TOTAL
411 STATE CONSTRUCTION	39,917	-	-	-	39,917
412 STATE SCHEDULED MAINTENANCE	3,824	216,948	251,613		472,385
419 LOCALLY FUNDED PROJECTS	6,413,961	1,265,755	2,313,994	592,128	10,585,838
415 REDEVELOPMENT AGENCY FUNDS	3,235,685	705,018	438,879		4,379,582
417 NON RESIDENT STUDENT C/OUTLAY SURCHG	200,315	60,080	196,804		457,199
43XX MEASURE S BOND PROJECTS	24,581,559	25,362,617	37,473,652	1,354,956	88,772,783
NEW INFORMATION TECHNOLOGY & TECHNOLOGY REFRESH/EQUIPMENT 44x/451 REPLACEMENT	400,000	200,000	850,000	843,161	2,293,161
	34,875,261	27,810,418	41,524,942	2,790,245	107,000,865

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 411 AND 419

**STATE AND LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS**

CONSTRUCTION/CAPITAL OUTLAY PROJECT RESOURCES:

STATE FUNDS - COMMUNITY COLLEGE CONSTRUCTION ACT FUNDS	39,917
LOCAL FUNDS - CUMULATIVE TRANSFERS IN	10,585,839

**TOTAL RESOURCES**

**10,625,756**

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2011-2012 PROJECT BUDGET
19107	MC	HEALTH SCIENCES FF&E	388,900	-	388,900	388,900
19117	MC	HEALTH SCIENCE REPLACEMENT & EXPANSION	583,000	543,083	39,917	39,917
19140	MC	TECHNOLOGY BUILDING MODERNIZATION	406,177	357,242	48,935	48,935
19146	MC	CERAMIC KILN RELOCATION	385,980	382,540	3,440	3,440
19148	MC	OBSERVATORY CLASSROOM PROJECT	75,000	7,500	67,500	67,500
19157	MC	ADMINISTRATION BUILDING RENOVATION	100,000	58,189	41,811	41,811
19158	MC	SPECIAL REPAIRS & SITE IMPROVEMENT	622,448	162,401	460,047	460,047
19159	MC	FORUM (AA-147) RENOVATION	250,000	-	250,000	250,000
19161	MC	PAINTING BID 384	28,000	27,700	300	300
19165	MC	FH RESTROOM - SEWER IMPROVEMENT	14,931	5,925	9,006	9,006
19166	MC	MOORPARK COLLEGE WAYFINDING	887,607	19,982	867,625	867,625
19167	MC	SOLAR VOLTAIC LAB	18,480	-	18,480	18,480
19168	MC	HUMANITIES SS NORTH ELEVATOR REPAIR	166,710	556	166,154	166,154
19169	MC	BLACK BOX THEATER SEATING	63,081	16,006	47,075	47,075
19172	MC	MC TRASH COMPACTOR PROJECT	90,000	-	90,000	90,000
19173	MC	MC UNDERGROUND FUEL SYSTEM UPGRADE	15,000	-	15,000	15,000
19175	MC	TELEPHONE SYSTEM UPGRADE	75,000	-	75,000	75,000
19176	MC	MC ASSESSMENT CENTER	200,000	-	200,000	200,000
19177	MC	MC PERFORMING ARTS IMPROVEMENTS	631,890	-	631,890	631,890
19178	MC	MC SECURITY LOCK HARDWARE UPGRADES	500,000	-	500,000	500,000
19179	MC	PS BUILDING HVAC UPGRADES	918,110	-	918,110	918,110
19206	MC	ACCESS BUILDING FLOOR/BLDG REPAIRS	10,000	2,471	7,529	7,529
19211	MC	SEC EFFECTS A A BUILDING	655,588	190,111	465,477	465,477
19217	MC	AA CERAMICS STUDIO	595,112	528,810	66,302	66,302
19458	MC	GENERAL SCHEDULED MAINTENANCE	1,038,864	-	1,038,864	1,038,864
19912	MC	PARKING MAINTENANCE PROJECTS 2011	39,810	3,295	36,516	36,516
29087	OC	HAZ MAT GASOLINE REMOVAL MW#4	927,621	797,820	129,802	129,802
29097	OC	LANDSCAPING PROJECT	50,698	8,283	42,415	42,415
29123	OC	BOOKSTORE RENOVATION	431,697	183,025	248,672	248,672
29124	OC	LRC RENOVATION (SUPPLEMENT BOND FUNDING)	173,413	93,075	80,338	80,338
29451	OC	ROSE AVENUE CORRIDOR LANDSCAPE WALKWAY	190,000	-	190,000	190,000
29458	OC	GENERAL SCHEDULED MAINTENANCE	345,543	-	345,543	345,543
29911	OC	PARKING MAINTENANCE PROJECTS 2011	87,426	62,950	24,476	24,476
29917	OC	STUDENT CENTER RENOVATION	120,000	90,298	29,703	29,703
29919	OC	CAFETERIA IMPROVEMENTS/MAINTENANCE ACCT	100,000	-	100,000	100,000
29920	OC	CONCRETE APRON REPAIR	25,000	-	25,000	25,000
29921	OC	STEM CLASSROOM CABLING/INFRASTRUCTURE	42,755	25,132	17,623	17,623
29922	OC	MARINE CENTER RENOVATION	100,000	67,817	32,183	32,183
39458	VC	GENERAL SCHEDULED MAINTENANCE	1,009,327	-	1,009,327	1,009,327
39462	VC	FIRE ALARM SYSTEM	160,000	11,200	148,800	148,800
39804	VC	SAFETY REPAIRS	256,860	187,764	69,096	69,096
39806	VC	TREE REMOVAL & PRUNING	88,145	87,945	200	200
39815	VC	PROGRAM REVIEW FACILITIES IMPROV PROJ	257,753	224,893	32,860	32,860
39911	VC	PARKING MAINTENANCE PROJECTS 2011	123,205	-	123,205	123,205
39919	VC	CLASSROOM IMPROVEMENTS	50,033	36,512	13,521	13,521
39920	VC	OFFICE RENOVATIONS	50,000	3,101	46,899	46,899
39922	VC	GYM RENOVATIONS	96,007	92,633	3,374	3,374
39923	VC	ATHLETIC DANCE ROOM RENOVATIONS	320,000	35,827	284,173	284,173
39924	VC	CAMPUS STUDENT CENTER RENOVATION	450,000	105,461	344,539	344,539
39925	VC	WELCOME CENTER	45,000	-	45,000	45,000
39926	VC	TRAFFIC STUDY	30,000	-	30,000	30,000
39927	VC	ADMIN BUILDING RESTROOM RENOVATION	52,000	-	52,000	52,000
39928	VC	SP CENTER IMPROVEMENTS	61,000	-	61,000	61,000
39929	VC	MODULAR VILLAGE	50,000	-	50,000	50,000
89052	DW	EMERGENCY PHONES & BROADCAST ALERT SYS	611,700	609,971	1,729	1,729
89053	DW	VIDEO SURVEILLANCE SYSTEM	691,306	640,438	50,868	50,868
89054	DW	EMERGENCY RESPONSE PLAN (EQUIPSUPPLIES)	231,182	206,112	25,071	25,071
89073	DW	FSTA CAM SITE SCH MAINTENANCE/LANDSCAPE	93,366	-	93,366	93,366
89911	DW	PARKING MAINTENANCE PROJECTS 2011	164,309	17,214	147,095	147,095
89913	DW	PARKING MAINTENANCE PROJECTS 2012	274,000	-	274,000	274,000
<b>TOTAL CAPITAL OUTLAY PROJECTS</b>			<b>16,519,037</b>	<b>5,893,282</b>	<b>10,625,756</b>	<b>10,625,756</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 412**

**STATE SCHEDULED MAINTENANCE PROJECTS**

SCHEDULED MAINTENANCE PROJECTS RESOURCES:

SCHEDULED MAINTENANCE - STATE ALLOCATION (PRIOR YEARS)	<b>255,682</b>
SCHEDULED MAINTENANCE - LOCAL FUNDING (STATE REQUIRED MATCH)	<b>216,703</b>
<b>TOTAL RESOURCES</b>	<b>472,385</b>

LOC	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2011-2012 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS					
MC	ROOFING PROJECTS	1,004,354	1,000,530	3,824	3,824
OC	IRRIGATION - PHASE 2	99,095	29,389	69,707	69,707
OC	GENERAL SCHEDULED MAINTENANCE	102,981	-	102,981	102,981
OC	PAINT CLASSROOMS/5 BUILDINGS	73,248	34,268	38,980	38,980
OC	PE RESTROOM REPAIR	13,650	8,369	5,281	5,281
VC	RECOMMISSION UTILITIES & BUILDING SYSTEMS I/II	160,079	107,564	52,515	52,515
VC	CSA HVAC RENOVATION	211,698	12,600	199,098	199,098
<b>TOTAL SCHEDULED MAINTENANCE PROJECTS</b>		<b>1,665,105</b>	<b>1,192,720</b>	<b>472,385</b>	<b>472,385</b>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUNDS 415 AND 417**

**NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY PROGRAMS**

ORG	LOC	PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2011-2012 PROJECT BUDGET
<b>NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417</b>						
19001	MC	CAPITAL OUTLAY SURCHARGE	136,915	63,400	200,315	200,315
29001	OC	CAPITAL OUTLAY SURCHARGE	46,880	13,200	60,080	60,080
39001	VC	CAPITAL OUTLAY SURCHARGE	138,304	58,500	196,804	196,804
<b>SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE</b>			<b>322,099</b>	<b>135,100</b>	<b>457,199</b>	<b>457,199</b>
<b>REDEVELOPMENT AGENCY FUNDS-FUND 415*</b>						
19006	MC	CITY OF MOORPARK REDEVELOPMENT PROJECT	134,720	-	134,720	134,720
19007	MC	CITY OF SIMI VALLEY REDEVELOPMENT PROJECT	1,451,274	-	1,451,274	1,451,274
19008	MC	CITY OF T OAKS/NEWBURY RD REDEVELOPMENT PROJECT	1,649,691	-	1,649,691	1,649,691
29009	OC	CAMARILLO CORRIDOR RDA PROJECT	270,705	-	270,705	270,705
29010	OC	PORT HUENEME RDA PROJECT	55,431	-	55,431	55,431
29015	OC	CHANNEL ISLANDS RDA	31,511	-	31,511	31,511
29016	OC	OXNARD RDA PROJECT	347,370	-	347,370	347,370
39011	VC	SAN BUENAVENTURA DOWNTOWN/MISSION/BEACH	165,032	-	165,032	165,032
39012	VC	PIRU EARTHQUAKE RECOVERY PROGRAM	54,152	-	54,152	54,152
39013	VC	SANTA PAULA REDEVELOPMENT PROJECT	133,915	72,500	206,415	129,288
39014	VC	FILLMORE REDEVELOPMENT PROJECT	59,026	-	59,026	59,026
39015	VC	OJAI REDEVELOPMENT PROJECT	31,381	-	31,381	31,381
<b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>			<b>4,384,209</b>	<b>72,500</b>	<b>4,456,709</b>	<b>4,379,582</b>
<b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY</b>			<b>4,706,308</b>	<b>207,600</b>	<b>4,913,908</b>	<b>4,836,781</b>

The State Budget included the diversion of \$1.7 billion from redevelopment agencies. This plan was put on hold by the California Supreme Court. A final decision on the enforceability of this plan is expected to be made before January 15, 2012, the date when the funds diversion was expected to begin. RDA staff were unable to project the impact of litigation outcomes on FY 12 revenues. The Santa Paula RDA amount reflected above represents amounts held in trust from FY11 that would not be subject to funds diversion. The District will adjust all other RDA budgets when a ruling has been made by the California Supreme Court and when our RDAs can provide us meaningful revenue estimates.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**2011-2012 ADOPTION BUDGET**  
**TECHNOLOGY AND EQUIPMENT REPLACEMENT PROGRAM**  
**FUNDS 44X AND 451**

FUND	ORG	PROJECT DESCRIPTION	TOTAL PROGRAM RESOURCES	2011-2012 PROJECT BUDGET	2011-2012 PROJECTED ENDING BALANCE
441	19031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	865,353	400,000	465,353
443	29031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	341,655	200,000	141,655
445	39031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	658,214	400,000	258,214
445	35012	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	482,701	450,000	32,701
447	79031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	784,126	250,000	534,126
451	82174	NEW INFORMATION TECHNOLOGY SYSTEMS	593,161	593,161	-
<b>TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT</b>			<b>3,725,211</b>	<b>2,293,161</b>	<b>1,432,050</b>

**VENTURA COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS**

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2011 - 2012 PROJECT BUDGET
<b>MOORPARK COLLEGE PROJECTS</b>					
19058	LRTC CONSTRUCTION COSTS (SUPPL TO STATE FUNDS)	5,500,000	5,166,279	333,721	333,721
19059	CHILD DEVELOPMENT CENTER (SUPPL TO STATE FUNDS)	5,623,813	5,314,620	309,193	309,193
19101	RETIRE CAPITAL FINANCING	1,748,690	1,748,690	-	-
19105	NORTH PARKING LOT RENOVATION	2,354,000	2,201,788	152,212	152,212
19110	EATM STORM DRAIN PROJECT-ENGINEERING STUDY	1,120,000	1,061,809	58,191	58,191
19111	MAINTENANCE WAREHOUSE	1,050,000	993,268	56,732	56,732
19113	TRACK & FIELD PROJECT	3,230,000	3,051,323	178,677	178,677
19115	INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	8,506,000	8,024,286	481,714	481,714
19116	EATM COMPLEX	12,890,000	9,535,922	3,354,078	3,354,078
19117	HEALTH/SCIENCE COMPLEX	14,500,000	12,825,333	1,674,667	1,674,667
19118	LIBRARY RENOVATION	5,800,000	3,749,373	2,050,627	2,050,627
19119	ACADEMIC CENTER	24,850,000	22,994,932	1,855,068	1,855,068
VAR	PROJECTS ON HOLD/ABANDONED	88,000	78,235	9,765	9,765
19122	TELEPHONE DATA SWITCH	1,500,000	1,312,165	187,835	187,835
19123	PE FACILITIES RENOVATION AND EXPANSION	4,380,000	1,098,985	3,281,015	3,281,015
19125	PARKING STRUCTURE	13,459,192	785,710	12,673,482	12,673,482
19132	SPECIAL REPAIRS	5,000	-	5,000	5,000
19210	PE OFFICE ANNEX	445,000	409,014	35,986	35,986
19212	CONCRETE WALKWAY REPAIRS	405,000	390,014	14,986	14,986
19300	ALLOCATED/NOT DESIGNATED BOND INTEREST	628,721	-	628,721	628,721
19302	INFRASTRUCTURE/PIPED UTILITY SYSTEM UPGRADES	1,400,000	496,963	903,037	903,037
19303	INFRASTRUCT/ IMPROV TO CAMPUS SITE FINISHES	69,000	-	69,000	69,000
19427	REPLACE/REPAIR STORM DRAINS	45,000	37,881	7,119	7,119
19446	REPL FIRE ALARM PERFORM ARTS	180,000	151,348	28,652	28,652
19502	ROOFING PROJECTS	1,200,000	1,019,307	180,693	180,693
19XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	3,948,612	(3,948,612)	(3,948,612)
	<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>110,977,416</b>	<b>86,395,857</b>	<b>24,581,559</b>	<b>24,581,559</b>
<b>OXNARD COLLEGE PROJECTS</b>					
29026	COMMUNITY STUD SVCES BLDING (SUPPL TO COP)	1,720,000	1,701,351	18,649	18,649
29101	RETIRE CAPITAL FINANCING	5,875,825	5,875,824	1	1
29108	NORTH CAMPUS DRIVE PARKING LOT	4,050,000	3,805,449	244,551	244,551
29110	TRACK & FIELD IMPROVEMENTS	7,980,000	7,411,322	568,678	568,678
29111	CHILD DEVELOPMENT CENTER RENOVATION	1,470,000	1,368,994	101,006	101,006
29115	INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	2,922,800	2,737,586	185,214	185,214
VAR	PROJECTS ON HOLD/ABANDONED	80,000	67,965	12,035	12,035
29117	PERFORMING ARTS CLASSROOM & AUDITORIUM	16,646,142	15,371,025	1,275,117	1,275,117
29118	LRC PHONE MDF RENOVATION	830,000	750,765	79,235	79,235
29119	WAREHOUSE	1,320,000	1,242,916	77,084	77,084
29120	STUDENT SERVICES CENTER	27,409,205	25,820,683	1,588,522	1,588,522
29122	TELEPHONE DATA SWITCH	1,500,000	1,351,005	148,995	148,995
29123	BOOKSTORE RENOVATION/EXPANSION	22,157	20,442	1,715	1,715
29124	LRC NEW CONSTRUCTION	22,000,000	13,665,974	8,334,026	8,334,026
29125	GYMNASIUM REMODEL	1,016,000	936,533	79,467	79,467
29127	LRC RENOVATION	7,900,000	92,318	7,807,682	7,807,682
29132	UNALLOCATED SPECIAL REPAIRS	86,525	-	86,525	86,525
29140	DENTAL HYGIENE EXPANSION & MODERNIZATION	6,831,000	136,591	6,694,409	6,694,409
89106	FIRE TRAINING ACADEMY	255,016	-	255,016	255,016
29201	SPECIAL REPAIRS - CONCRETE	26,110	26,110	-	-
29202	SPECIAL REPAIRS - PAINTING	14,500	14,500	-	-
29203	SPECIAL REPAIRS - FLOORING	66,204	60,391	5,813	5,813
29204	SPECIAL REPAIRS - PLUMBING	23,031	20,849	2,183	2,183
29205	SPECIAL REPAIRS - ELECTRICAL	35,190	35,190	-	-
29207	SPECIAL REPAIRS - MISCELLANEOUS	18,834	18,392	442	442
29208	AUTO TECHNOLOGY RENOVATION	1,400,000	1,276,981	123,019	123,019
29300	ALLOCATED/NOT DESIGNATED BOND INTEREST	886,688	-	886,688	886,688
29302	INFRASTRUCTURE/PIPED UTILITY SYS UPGRADES	3,869,191	3,641,520	227,671	227,671
29303	INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	1,339,000	110,024	1,228,976	1,228,976
29429	RE-ROOF OE BLDG CLASS/LAB BLDG #12	129,343	129,343	0	0
29430	RE-ROOF BLDGS #7 & 8, REC & FIRE TECH	19,895	19,895	-	-
29431	REPLACE 4160 ELECTRICAL CAMPUSWIDE	65,070	65,070	-	-
29432	REPLACE A/C UNIT BLDG #12 OE	106,040	72,180	33,860	33,860

**VENTURA COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS**

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2011 - 2012 PROJECT BUDGET
29433	REPLACE BOILERS, WTR SOFTNR BLDG #12 OE	33,380	8,833	24,547	24,547
29434	REPLACE HVAC CONTROLS BLDGS #6, #12, PE & OE	25,000	12,210	12,790	12,790
29435	REPLACE CHEM & BIO VAC PUMP LIBERAL ARTS BLDG	17,468	16,983	485	485
29436	REPLACE HEATERS BLDG #9 AUTO TECH	16,484	16,484	-	-
29447	REPL ELECTRICAL EQUIPMENT CAMPUSWIDE	83,997	83,997	-	-
29449	BLDG #12 PLUMBING & MITIGATION	29,834	29,834	-	-
29450	REPL WALKWAY LIGHTING PH II CAMPUSWIDE	15,104	15,104	-	-
29XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	4,741,783	(4,741,783)	(4,741,783)
	<b>SUBTOTAL OXNARD PROJECTS</b>	<b>118,135,033</b>	<b>92,772,416</b>	<b>25,362,617</b>	<b>25,362,617</b>
	<b>VENTURA COLLEGE PROJECTS</b>				
39066	LRC CONSTRUCTION (SUPPL TO STATE FUNDS)	3,165,000	2,640,675	524,325	524,325
39068	LRC SECONDARY & TERTIARY EFFECTS	4,920,000	4,656,378	263,622	263,622
39082	MODERNIZATION APP, S & DP BUILDINGS	4,915,799	4,249,398	666,401	666,401
39083	MODERNIZATION F BUILDING (COMMUNICATIONS)	855,335	386,166	469,169	469,169
39101	RETIRE CAPITAL FINANCING	2,237,873	2,237,873	-	-
39105	RENOVATE ATHLETIC FACILITIES	11,072,665	9,905,696	1,166,969	1,166,969
39109	VC INFRASTRUCTURE	28,317	28,317	-	-
39110	APPLIED SCIENCE BUILDING	18,500,000	393,670	18,106,330	18,106,330
39111	M & O RENOVATION	327,192	16,353	310,839	310,839
39115	INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	1,100,000	103,527	996,473	996,473
39116	SCIENCE BUILDING UPGRADES	185,000	171,362	13,638	13,638
39117	RENOVATE THEATER BULDING G	15,131,995	8,712,553	6,419,442	6,419,442
VAR	PROJECTS ON HOLD/ABANDONED	247,000	223,496	23,504	23,504
39120	GENERAL PURPOSE & HI TECH FACILITY	46,525,840	41,449,541	5,076,299	5,076,299
39122	TELEPHONE DATA SWITCH	1,500,000	1,338,693	161,307	161,307
39126	FOOD SERVICE RENOVATION	2,100,000	1,936,849	163,151	163,151
39128	PAINTING OF H BUILDING	40,000	12,910	27,090	27,090
39130	EAST PARKING LOT RENOVATION	1,670,000	1,526,782	143,218	143,218
39132	SPECIAL REPAIRS	66,259	-	66,259	66,259
39140	STUDIO ARTS H BUILDING MODERNIZATION	4,500,000	127,320	4,372,680	4,372,680
89106	SHERIFF TRAINING ACADEMY	1,020,066	352,901	667,165	667,165
39300	ALLOCATED/NOT DESIGNATED BOND INTEREST	712,014	-	712,014	712,014
39302	INFRASTRUCTURE/PIPED UTILITY SYSTEMS UPGRAD	810,000	892	809,108	809,108
39303	INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	830,000	-	830,000	830,000
39432	REPLACE ELECTRICAL TRANSFORMER	53,158	53,157	1	1
39437	RE-ROOF H BLDG FINE ARTS #14	108,137	106,583	1,554	1,554
39438	RE-ROOF F BLDG #42	63,064	61,822	1,242	1,242
39439	REPLACE ROOF APP BLDG #3	67,326	66,084	1,242	1,242
39441	REPLACE HVAC UNITS F BLDG-COMMUNICATIONS #42	129,412	122,346	7,066	7,066
39442	REPLACE HVAC UNITS H BLDG FINE ARTS #14	120,000	-	120,000	120,000
39443	REPLACE HVAC UNITS - BLDG #2 ADMIN	200,000	187,730	12,270	12,270
39452	REPL ROOF BLDG #45 AQUATIC FACILITY	99,737	99,517	220	220
39453	REPL ELECT TRNSFR BLDG #5 FOOD SVCS	73,047	70,425	2,622	2,622
39455	PAINT EXTERIOR OF SCIENCE BUILDING #4	85,624	54,088	31,536	31,536
39456	REPL ELECTRIC TRANSFORMER Q BLDG #25	457,915	457,379	536	536
39484	SWIMMING POOL REPAIR/DEMOLITION	868,005	815,145	52,860	52,860
39XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	4,746,502	(4,746,502)	(4,746,502)
	<b>SUBTOTAL VENTURA PROJECTS</b>	<b>124,785,779</b>	<b>87,312,127</b>	<b>37,473,652</b>	<b>37,473,652</b>
89106/22	FIRE/SHERIFF/POLICE EDUC & TRAINING ACADEMY	25,330,042	23,161,898	2,168,144	2,168,144
89301	ALLOCATED/NOT DESIGNATED BOND INTEREST	115,833	-	115,833	115,833
89XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	929,022	(929,022)	(929,022)
	<b>SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY</b>	<b>25,445,875</b>	<b>24,090,920</b>	<b>1,354,956</b>	<b>1,354,956</b>
	<b>TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS</b>	<b>379,344,103</b>	<b>290,571,320</b>	<b>88,772,783</b>	<b>88,772,783</b>

\* Unallocated planning and development costs have been built into each project budget. They will be allocated to each completed project based on proportional value