



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

SEPTEMBER 10, 2013



ADOPTION BUDGET
2013-2014

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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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
2013-2014 ADOPTION BUDGET**

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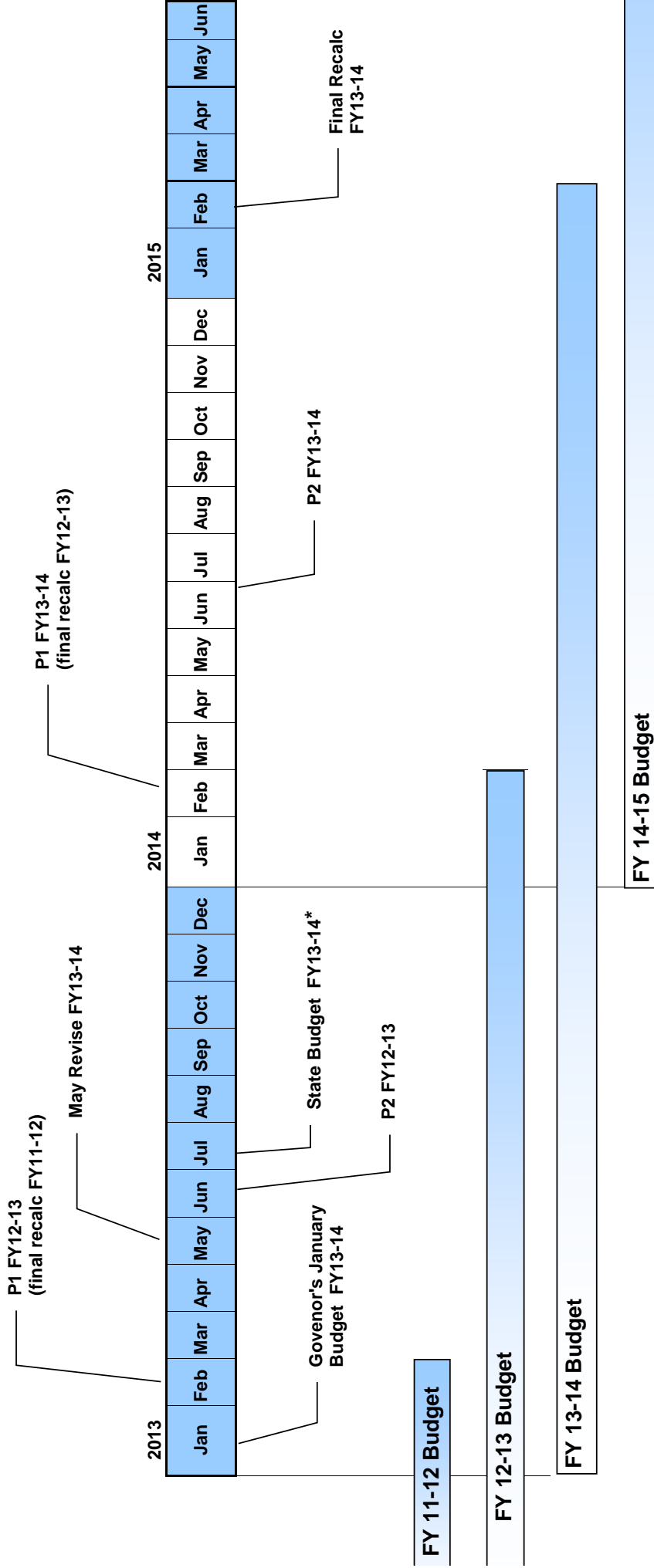
2013-2014

ADOPTION BUDGET



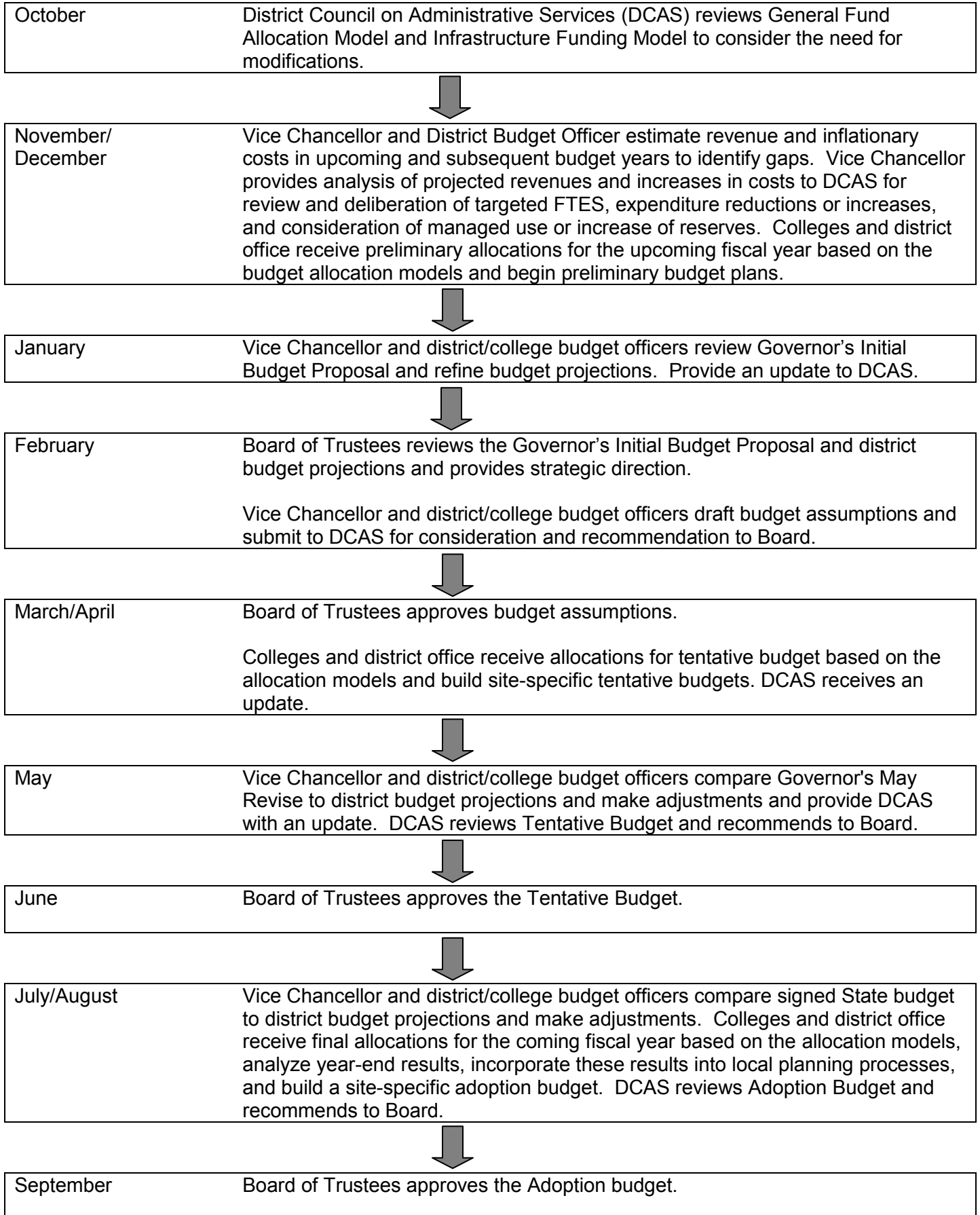
TIMELINE AND PROCESS

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT



2013-2014

ADOPTION BUDGET



ALLOCATION MODEL

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

Fiscal Year 2013-14

Background

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

The model was primarily revenue-driven while providing for college base allocations and other fixed costs which did not necessarily equate directly to FTES generation. As such, the model relied both on revenue (FTES) and expenditure elements (dual characteristics) to serve as the mechanisms to produce the colleges and district level budget allocations. The model was, however, primarily FTES driven, with no cap placed on the funding of growth at the colleges, although the district as a whole had a funding cap. As the colleges evolved over time, the shift of resources favored the college(s) growing most rapidly and disadvantaged the college(s) growing more slowly, and the movement happened in an uncontrolled fashion. As a result, the model had been adjusted several times during its six-year period, and was believed to no longer meet the needs of the district and its colleges.

In 2003-04 when we set the model aside we distributed resources using the fiscal year 2002-03 allocation as a base, increasing or decreasing it proportionately each subsequent year based on changes in additional available resources from that point forward. That process continued over the next four years. Although we had a method to distribute funds, we did not have an agreed-upon budget allocation model. Distribution of new resources did not consider how the colleges had evolved since 2003-04. That method of allocating funds did not reflect how we received 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 had been cited in the accreditation reports and would have been a major issue if not resolved.

New Model

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while

recognizing how we are funded by the state, and be perceived as more equitable than the then existing arrangement.

The allocation model was adopted for use in the 2007-08 fiscal year.

Elements of the Model

The district recognized 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 considers how the colleges have evolved, and is responsive to changes that will occur in the future. The model also considers how we are funded from the state. The model is objective based, formula-driven, readily understood, reasonably applied, flexible and responsive, widely communicated, adequately documented, and perceived as equitable.

The adopted budget allocation model addresses the distribution of resources, and is not prescriptive in how funds are to be spent at the various locations (colleges and district office). The district acknowledges differences between its colleges and recognizes the 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 accreditation purpose.

Revenue

The 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.

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

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.

In addition, 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, 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 through a cost center referred to as Districtwide Services.

The district will continue to account for utilities in a central location, so as to mitigate the significant differences in utilization due to building size, construction, age, and climatic conditions affected by college locations.

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, areas such as:

- Facility constraints/classroom capacity on each campus
How many rooms hold 25, 35, 100, etc. students?
How will capacity change over the new few years?
- Program Mix - mix of general education and vocational programs
Does each college have the same proportion of vocational/career tech to general education classes?
Does the difference in program costs impact the college's decision on what programs to maintain or develop?
- Students' level of educational preparedness
Does each college have the same proportion of students who are prepared to take college-level classes? Are needs for basic skills classes the same? (Some of the additional requirements/services of these students are to be met through special funding, such as

categorical, not necessarily general fund – unrestricted dollars distributed through this model)

- Does each college have the same proportion of senior faculty (salary schedule placement)?
- How do fulltime / part time ratios of faculty compare?
- Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?
- What are the similarities/differences in core services?
- How does the size of each student body compare? (FTES)

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

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, unless identified to be distributed in a different fashion (such as to fund structural deficits). 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 or movement to another budget location.

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. Each year, after review, if it is determined that

specific budget items are to be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue will change accordingly, maintaining the same effective rate. (Effective with the FY12 Tentative Budget, costs had been redirected and the DAC's proportionate percentage was 6.64%.)

College Allocations

Class Schedule Delivery Allocation

Using each college's productivity factor (as defined below) and FTES from the current year, we derive a Full Time Equivalent Faculty (FTEF) number for the budget year. The college receives an allocation for the actual cost (salary and benefits) for the full time classroom faculty currently employed. This allocation is adjusted to reflect non-teaching 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 is 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 (general education vs CTE), and educational preparedness of the student population of each college. Effective FY10, the model was changed to utilize 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 is independently set for each college, and is based upon historical data and takes into consideration a college's unique circumstances and the economic environment. Because a portion of funding to a college is 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 will be determined by each college and 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 meets with the chancellor to discuss the environment and challenges, and set the goal.

Base Allocation (Fixed Allocation)

Each college receives 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 was established at 15% of revenue available for distribution, divided equally among the colleges. This recognizes economies of scale and provides a “small college” factor to the model.

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 are 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. because they experience less costs.

Transition/Implementation Funding

As implementation of the new allocation model shifted resources, the district recognized the need to provide for stability during the transition for colleges to gradually move towards full implementation of the new model.

During the implementation year, FY08, \$2 million of total revenue was allocated - 50% each to Oxnard and Ventura colleges. In FY09, \$1 million of available resources was available to be allocated - 50% each to Oxnard and Ventura colleges. Once applied, the amount of transition/implementation funding was assessed to ensure the colleges were 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 are 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 was no maximum for carryover from June 30, 2007 to July 1, 2007). These amounts are placed in a designated reserve as of June 30, to be distributed for expenditures as of July 1 of the budget year. (This percentage has been increased to 2% in years where fiscal difficulties were anticipated for the following year.)

Updates

Since the adoption of this new model for 2007-08 fiscal year, and in accordance with the commitment to the Board to regularly review the model components to ensure a more sustainable model, the District Council of Administrative Services (DCAS) reviews the model annually. During the first part of 2009, they recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

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

In Summary

The District resource budget allocation model is 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 is 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 this budget, 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, adopted, and modified comes as close to that consensus as we can reasonably expect. DCAS and Cabinet independently reviewed the model prior to recommendation to the Board and concurred 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 is reviewed by DCAS and Cabinet and revised consistent with the requirements identified and agreed upon at that time. Any proposed revisions to the model are presented to the board for approval with the budget assumptions document.

2013-2014

ADOPTION BUDGET



**INFRASTRUCTURE FUNDING
ALLOCATION MODEL**

Ventura County Community College District

Infrastructure Funding Model

Recommendation

The District general Budget Allocation Model be revised to exclude specific revenues, and that revenue be re-directed, through a new and different allocation process, to the colleges to address infrastructure needs such as scheduled maintenance, furniture and equipment, library materials and databases, technology refresh, etc., and the revenue be re-allocated gradually through a transition process over the next several years.

Introduction

This proposal is meant to concentrate upon a multi-faceted and interlocked issue. The proposal addresses: providing partial funding for each college's infrastructure at a time when the state has eliminated or reduced that funding; taking action to correct the Accreditation Recommendations from the ACCJC's identified problem of "Total Cost of Ownership"; and, further stabilizing the District's General Fund – Unrestricted Budget Allocation Model, used primarily for instruction, some student services, and general operations.

In the last few years, the State has reduced or eliminated funding for Instructional Equipment/Library Materials (IELM), Telecommunications and Technology Infrastructure Program (TTIP), and scheduled maintenance. All of which seems invisible but essential aspects of our institutions' infrastructure. The District's past practice of including variable, and sometimes volatile, funds in its General Fund Unrestricted Budget Allocation Model further destabilizes funding. In 2010, our colleges received Accreditation Recommendations from the ACCJC to address resource allocations for the "Total Cost of Ownership." In an effort to initialize the foundational funding of these needs and take direct corrective action to remedy the Accreditation Recommendations, the District Council of Administrative Services (DCAS) proposes a modification to the general Budget Allocation Model and an establishment of an Infrastructure Funding Model. This proposed modification stabilizes the general Budget Allocation Model by moving the variable revenues to a model to be created for purposes that have variable needs.

Background

Currently, the District distributes nearly all its unrestricted general fund resources through a single funding allocation model. Those resources include state apportionment (enrollment fees, property taxes and state appropriation), non-resident tuition and fees, lottery revenue, interest income, and miscellaneous other fees and

revenues. The general Budget Allocation Model recognizes that certain services, such as payroll, purchasing, accounting and human resources are best provided centrally. The costs of these centralized services are removed from the funds to be allocated to the colleges. Through the general Budget Allocation Model, the balance of the resources is distributed to the colleges using three allocation segments: Class Schedule Delivery Allocation, Base Allocation, and FTES Allocation.

The general Budget Allocation Model considers the instructional program and what is necessary to deliver the class schedule, based on several factors. Approximately 52 to 54% of the funding is based on the colleges' respective instructional programs. The Base Allocation recognizes and provides for the fact that, regardless of size, a college has particular fixed costs, for example administrative salaries. That assumption is evidenced in the Base Allocation of 15% of available resources being distributed equally to each college. FTES Allocation, which is the remaining approximate 31%, is distributed based on each college's share of the District's total FTES.

FTES is the basis for the State's allocation of General Fund – Unrestricted funding to the District. Conspicuously, neither the State allocation model nor our current district Budget Allocation Model considers funding based on, or for, college infrastructure (e.g. size of the campus (number of buildings), age of the buildings, number and age of equipment, etc.)

Rationale

Several years ago, faced with its own funding constraints, the District eliminated the majority of General Fund – Unrestricted (Fund 111) support for library books and materials, instructional materials and equipment (IELM), scheduled maintenance, and technology equipment refresh and replacement and relied primarily on restricted (categorical) funding provided by the State for those purposes as well as college carryover of general funds unspent from the prior year.

During the past several budget cycles, the State has eliminated categorical funding for IELM, TTIP and scheduled maintenance. Furthermore, the receipt of Restricted Lottery Funds, which could also be used for those purposes, has also significantly decreased. Faced with the elimination and reduced funding from the State for these items coupled with the ongoing and growing need to support facility maintenance, the District faces a structural budget deficit and must alleviate the strains on the infrastructure.

For several years, the District has faced these infrastructural financing deficits in several critical elements that are central to the core mission of the colleges and the District. These internal circumstances have been called to the attention of the Board of Trustees over the past several years and specifically during the approval processes for the Adoption Budget for 2010-11 and the Tentative Budget for 2011-12, as well as through the recent accreditation process, with an acknowledgement that they must be addressed.

Status

Over approximately a two-year period, DCAS has diligently studied and discussed this matter extensively and now, after months of review and deliberation, is presenting an Infrastructure Funding Model (IFM) to address this multi-faceted problem. Although the proposed Model will not fully address all funding needs identified, the intention is to establish a foundational allocation process that will provide each college a dedicated, ongoing (although variable) source of funds for mitigating some operating concerns while assisting in the maintenance of facilities and equipment in order to provide quality instructional programs. In addition to the pressing need to address the deficits in deferred maintenance and other infrastructure needs, the Board of Trustees long recognized that the inclusion of certain variable revenues such as interest income, lottery, and miscellaneous revenue in the existing resource Budget Allocation Model was not optimal. The historical practice of mixing on-going—and therefore relatively stable—revenue streams such as apportionment, with unpredictable and less reliable revenue such as interest income is out of alignment with sound financial management.

Additionally, colleges received “Recommendations” from the ACCJC for giving insufficient attention to the “total cost of ownership” in their operating budgets as it relates to their facilities and infrastructure. This is a strong “recommendation”; the visiting teams cited Standard III.B.2.a most frequently. The proposed changes to the Budget Allocation Model would begin to address this recommendation and demonstrate progress to remedying the deficiency cited.

Considerations

DCAS’ emphasis has been focused on the identification of:

- Structural deficit categories that demanded the most attention,
- Revenue sources that could best be used to resolve the deficits,
- A rational basis for allocation of funding to each category,
- A reasonable funding rate, and
- A method of transition to redirect resources from the general Budget Allocation Model to address the issue, while resulting in the least impact to ongoing college operations.

It was emphasized throughout the review process that the reallocation of resources from the General Allocation Model to an Infrastructure Funding Model would not generate additional resources. It would, however, provide a dedicated, ongoing foundational allocation that the colleges could use annually to address these needs. DCAS both understood and accepted this concept and saw the benefit in the reallocation and the resultant easing of contention from competing factions for the use of these resources during budget development.

Recommendations

The results of this review and deliberation are as follows:

Specific Revenue Categories would be segregated from the current general Budget Allocation Model. They are:

- Lottery Proceeds
- Interest Income
- Enrollment Fee Admin Fee
- Miscellaneous - other

These revenue sources were identified as a result of their relative instability to other funding sources and in recognition that a number of districts, statewide, did not include these resources as a part of their general Budget Allocation Model, but instead allocated them for specific purposes. Further, based on their unrestricted nature, the redirection of these sources does not violate any state regulations or statutes. Finally, DCAS fully understands that the colleges were currently using a portion of their General Fund allocations to address their infrastructure needs and, thus, the redirection of these sources could, over time, be mitigated.

Specific Expenditure Categories would be established for:

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

Although these costs are necessary and fundamental to the maintenance of a quality educational institution, each category's need and frequency is ongoing and variable and, therefore, is better funded from resources which demonstrate a similar pattern.

Specific Funding Rates would be agreed to and regularly reviewed.

A transition plan would be used as a vehicle to move the funds from the current general Budget Allocation Model to the Infrastructure Funding Model over a period of years beginning with FY13. The transition process reallocates the funding as follows:

- In the first year move receipts in excess of that budgeted for those specific revenues in FY12 to the Infrastructure Funding Model.
- Reallocate any savings between budget and actual expenditures in FY12 in budgets that are not eligible for carryover (i.e. Districtwide Services and Utilities)

These resources were identified for the initial implementation as they would not impact general operations as these dollars would otherwise flow into Unallocated Reserves as stated in the general Budget Allocation Model. The use of these resources for one-time/capital expenditures is consistent with the current philosophy regarding the use of reserves.

- In subsequent years (FY13 and beyond) a portion of the budgeted revenue in the specific revenue sources identified (lottery, interest and enrollment fee admin fee) be moved from the general Budget Allocation Model to the Infrastructure Funding Model each year based on the plan attached.

These dollars would be moved in their entirety within eight years of gradual re-alignment. The movement would be a part of the annual budget assumptions, and the gradual transition plan could therefore be modified at any point to slow down or accelerate the results.

As part of DCAS's annual review, the elements of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Allocation Model review.

Conclusion

For the past several years, the District has faced structural deficits with financing several critical elements which are central to the core mission of the colleges and the District. These internal circumstances have been acknowledged by the District over the past several years but not addressed.

Although the proposed Model will not fully address all funding needs identified, it is intended to establish a foundational allocation process which will provide the colleges a dedicated, ongoing source of funds to use in mitigating these operating concerns and maintain quality facilities and equipment in order to provide quality instructional programs.

Even though this will eliminate one of the sources of increase to District reserves (unbudgeted and under-budgeted revenue), the call on reserves would be somewhat

mitigated by providing resources for the current structural deficits, and growth revenue in the first year of receipt would continue to be directed to reserves as an in-flow.

Great care has been exercised in developing the Model to ensure the colleges' General Fund operating budgets will be buffered from any long-term impact and that the instructional and student service needs of the District will be preserved and adequately funded to meet the needs of our students.

Specific Considerations and Details

After months of data review, discussions, and model simulations, DCAS has agreed on the following recommendations:

Categories to be addressed for Infrastructure Funding Model:

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

Next, DCAS examined the various revenue sources in the General Budget Allocation Model to determine which were the best candidates for reallocation. Once the specific sources were identified, they focused on a phase-in process to minimize the impact on the colleges' ongoing operating budgets. The result of these discussions is as follows:

- Lottery Proceeds
- Interest Income
- Enrollment Fee Admin Fee
- Miscellaneous - other

Proposed Transition/Phase-in (Triggers) for Reallocation of Identified Resources

To minimize the reallocation impact of the above identified resources from the General Allocation Model on the colleges' budgets, DCAS recommends the following implementation phasing:

- Year 1 (FY 2012-13)
 - Any net increase in General Fund Unrestricted lottery, interest, or enrollment fee local share revenue above budget for FY12.
 - Any unbudgeted General Fund revenue (with the exception of growth and COLA) received in FY12, such as state mandated cost reimbursement for collective bargaining.
 - Any net savings between budget and actual expenses from District Wide Services and Utilities for FY12

It was the consensus of DCAS that these items should be re-directed as resources for the Infrastructure Funding Model as opposed to flowing to Unallocated Reserves as is stated in the current General Allocation Model, and that the use of these resources for one-time/capital expenditures is consistent with the current philosophy regarding the use of reserves.

- Year 2 (FY 2013-14)
 - Those items included in Year 1 (2012-13) reallocation, and
 - Enrollment fee local revenue (approx \$326K), and
 - Interest income over two years (50%)

- Year 3 (FY 2014-15)
 - Those items included in Year 2 (2013-14) reallocation, and
 - Reallocate remaining 50% of interest income
 - Lottery Income over five years (20%)
 - If growth funding is received, reallocate an additional 25% of lottery income balance

- Years 4-8
 - Those items included in the prior year
 - Reallocate an additional 20% of lottery income each year until fully reallocated
 - If growth funding is received, reallocate an additional 25% of the lottery income balance. (The goal of reallocation will be met sooner than year 8 if growth revenue is received.)

This implementation strategy should provide the colleges adequate time to restructure their General Fund operating budgets and properly transfer their structural deficit expenditures to the new allocation base and adjust their ongoing operating expenses within the General Fund.

As part of DCAS's annual review, the implementation strategies of the Infrastructure Funding Model will be reviewed in a parallel process similar to that of the Allocation Model review.

Basis for Allocation of Resources to Identified Categories:

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

Funding Rate Proposed for Each Category:

<u>Category</u>	<u>Funding Rate</u>
Scheduled Maintenance and Capital Furniture	\$1.60/square foot
Library Materials and Databases	\$10.00/FTES
Instructional and Non-instructional Equipment	\$30.00/FTES
Technology Refresh and Replacement	\$150.00/computer
Other	\$150,000/college

The rates were determined based on the most recent experience/estimate of need, previous funding levels used by state, etc. It will be necessary that as a part of the annual review by DCAS the categories and goal funding rates be assessed for appropriateness.

- **Other**

DCAS finally recommends the following for implementation of the Infrastructure Funding Model:

- All resources reallocated will be budgeted and accounted for in a new fund separate from the General Fund – Unrestricted (111).
- The colleges will be allowed to carry over all unspent balances in these accounts from year to year in order to meet fluctuating needs.

- In the first two years of implementation, the colleges will not be required to spend their allocation in accordance with the specific categories which generated the allocations, but will be restricted to use these funds for only expenses associated with allocation categories in total. For example, for the first two years, a college may elect to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.
- As with the General Fund, the colleges will have control over the internal budgeting of these funds as long as they are within the allocation categories. These budgets will be presented to the Board for approval as part of the overall budget development process.
- During years when the total dollar allocation to the Infrastructure Fund is insufficient to fully fund the Model, based on the then approved funding rates, the funding rates for all categories will be adjusted downward by a coefficient equal to the total of the funds available divided by the calculated full funding amount. For example, if the calculated full funding amount, based upon funding rates and allocation bases is \$4 million and the available funds based upon the allocation parameter is only \$3 million, then the funding rate for all categories will be computed at 75% (3 million/4 million) of their then approved rate.
- As the District Office does not participate in the Infrastructure Funding Model allocation, as revenue is removed from the General Budget Allocation Model, the DAC percentage of revenue in that model will be adjusted to hold them harmless.
- DCAS has agreed, as with the General Fund Budget Allocation Model, to oversee the Infrastructure Funding Model and review it annually. Any proposed revisions to the Model will be presented to the Board for review and approval.

2013-2014

ADOPTION BUDGET



BUDGET ASSUMPTIONS

Adopted by the Board of Trustees 04/09/13

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

FISCAL YEAR 2013-14 (FY14)

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

Guiding Principles

A budget will be developed that:

- Allocates resources to achieve goals and objectives established by the Board.
- Provides resources for continued improvement of student success and learning outcomes
- Provides resources and support for high quality, innovative instructional programs and services to students
- Balances enrollment goals and student access
- Increases and/or maintains sufficient levels of institutional effectiveness while becoming more efficient and cost effective
- Works to maintain technological currency and efficiency by updating and replacing equipment
- Provides resources to address the total cost of ownership and to maintain building and grounds
- Continues to increase the reserves for unfunded liabilities each year until such unfunded liabilities are eliminated.

Assumptions

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

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

Assumptions and the development of the Ventura County Community College District's budget.

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

Revenue

The Governor's initial budget proposal would provide \$197 million more to the community college system (CCC) in 2013-14 and directs the CCC Board of Governors to determine the best way to allocate the money to districts. At this time the allocation of new revenue among growth, COLA, student success, etc. has not been determined at the state level. We will be monitoring this revenue allocation throughout the State budget development process. Unrestricted revenues will be budgeted in accordance with BP and AP 6200, including the requirement that any growth dollars will be budgeted in the year following the year in which the growth is actually earned. In addition to the budgeting of the \$1 million in growth earned from fiscal year 2012-13, until the allocation between categories of revenue is determined by the State, additional 2013-14 revenue will be conservatively projected for the Tentative Budget.

The Governor's budget also provides the Community College System with \$49.5 million for Energy Efficiency projects. It is uncertain as to how this revenue will be allocated; it is recommended to exclude this revenue in the Tentative Budget until further information is available.

Student Services

Because of past years' budget reductions to categorical programs, the 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, and to better coordinate outreach, orientation, advisement and retention activities. Administrative relief measures, provided four 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 during FY 2013-14.

In January 2012, the CCC Board of Governors endorsed the recommendations of the Student Success Task Force. Major recommendations address linkages with public schools, student intake and support systems, instructional programs, and accountability. Recommendations that have been identified for initial implementation include the establishment of common assessment, revisions to enrollment priorities, revised accountability measures, enrollment management mandates, and adjustments to the Board of Governor's fee waiver requirements, among others.

The Governor's proposal provides no new money specifically, however it is possible that a portion of the \$197 million may be earmarked to categorical programs and/or the new student success initiatives. With this uncertainty, it is recommended that the current categorical programs be built assuming the 95% funding guarantee will still be in place, consistent with prior year budget assumptions.

Enrollment Management

The District receives revenue primarily through the generation of FTES (full-time equivalent students). The FTES are generated by each college; however, the state funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a District level as opposed to an individual college level. The budget (and resulting class offerings) will be built on an assumption that a portion of the new revenue will be allocated for growth; **and we will assume an unfunded FTES enrollment goal of 1-2% (300-500 FTES)**. It is projected that we will end FY13 with approximately 300 unfunded.

Salary and Benefits

Although there have been no general salary increases for the past several years, the costs of personnel (i.e., salary columns, steps 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. For the Tentative Budget, salaries costs will include step and column increases only. As negotiations with both collective bargaining units have only just begun, no other assumptions for salary and benefits can be made at this time.

Proprietary (Enterprise) and Auxiliary Funds Bookstore, Food Service and Child Care Center

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

Infrastructure Funding

The 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 significantly decreased. These items are central to the core mission of the colleges and the District.

Effective FY13 the Board authorized modification to the current Budget Allocation Model and approved the Infrastructure Funding Model, which provides revenue streams dedicated to addressing these structural deficits. The Infrastructure Funding Model was approved to be phased in over eight years. The Budget will include the second phase of transition.

Reserves

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

Budget Carryover

As a part of the current Budget Allocation Model, funds designated for Budget Carryover are currently limited to 1% of the prior year budget. Because of the uncertainty of the state fiscal condition in the prior years, the sites have been allowed to carryover up to 2% of their prior year budget for the past several years. It is recommended to continue the 2% carryover in FY14 if those funds are unexpended at the end of this year (FY13). Failure to allow the same carryover as in prior years would result in an effective decrease to the FY14 budget. In the upcoming year, we will consider a recommendation to address the carryover % as a modification in the Allocation Model.

State Required 5% Minimum Reserve

In accordance with the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5%. To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose.

The Revenue Shortfall Contingency Reserve

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general statewide deficit, mid-year "triggers", etc.), thus negating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized \$6 million to be designated as a contingency for revenue shortfalls. It is recommended that the Board authorized \$5 million designated as the Revenue Shortfall Contingency for FY14.

Unallocated Ending Balance

Unallocated ending balance is the remaining balance that has not been designated for the other three reserves or uses. This balance is maintained in large part to augment cash 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/unbudgeted expenditures approved by the Board or any one-time use of funds included in the Budget.

Compliance

Budgeted expenditures will reflect compliance with all existing collective bargaining agreements, external requirements, laws, including the Education Code, Title 5 regulations, Full Time Faculty Obligation Numbers, FTES targets, the 50% law, and financial accounting standards (such as GASB, including post retirement health benefit costs), etc.

Allocation

The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 2009 and April 2012.

Timeline

The Tentative Budget will be presented to the Board for approval in June 2013 with the Adoption Budget planned for presentation to the Board for approval in September 2013.

2013-2014

ADOPTION BUDGET



BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET NARRATIVE

Fiscal Year 2013-2014 (FY 14)

PURPOSE

Title 5, California Code of Regulations (CCR), Section 58305 requires the District to adopt a budget on or before the first day of July. A Tentative Budget, which served as authorization for the District to incur expenses and issue checks in the new fiscal year, was approved by the Board on June 18, 2013. The Adoption Budget is an update to the Tentative Budget, reflects the Governor's signed State Budget, and must be adopted by the Board no later than September 15.

BACKGROUND

State of California

On June 27, 2013, the Governor signed a State Budget that reflects California's most stable fiscal footing in well over a decade. With the tough spending cuts enacted over the past two years and new temporary revenues provided by the passage of Proposition 30, the State's budget is projected to remain balanced for the next several years. However, substantial risks, uncertainties, and liabilities remain. In light of the state's economic and budget recovery, cash balances are significantly higher than they have been in years. Both the California Legislative Analyst's Office (LAO) and Administration cautions that the influx of cash is expected to be short-lived. With his position that increased cash levels are one-time, in his May Revisé the Governor called for restraint in spending increases, but nevertheless proposed to increase apportionment to the California Community Colleges (CCC) for the first time in more than five years. In the

interest of getting an on-time budget, the state legislature approved a spending plan utilizing the Governor's revenue assumption with a promise to revisit expenditures in January if more revenues materialize. The Governor's signed budget plan increased the funding to the community college system \$68 million above the Governor's May Revise; \$38 million more in categorical funding and \$30 million in one-time funds for deferred maintenance. Consistent with the May revise, the signed budget provides additional programmatic funds to the CCC system of: \$87.5 million for COLA (1.57%); \$89.4 million in access/restoration/growth (1.63%); \$50 million for the Student Success and Support Program (formerly known as Matriculation); \$48 million in energy efficiency projects (revenue from Proposition 39); \$16.9 million to enhance online education efforts in the system and \$30 million to pay down deferrals.

In his January budget proposal, the Governor proposed four policy changes to the CCC, but only two (modified from the original January proposals) remained in the signed budget. The first policy change requires students to submit a Free Application for Federal Student Aid (FAFSA) before determining eligibility for BOG waivers, to be required no later than fiscal year 2014-15. Secondly, the Governor's January Proposal called for the shifting of Adult Education from K-12 to community colleges. With the signed budget, the Governor rescinded his initial proposal and now proposes \$25 million, to be spent over two years, for the planning of regional adult education programs (consortium that could include CCCs, K12, CBOs, jails, etc.). The Governor's budget contains no increase to student fees.

Ventura County Community College District

The District is currently projecting that revenue from the State will increase by approximately \$1.9 million for COLA and \$2.0 million for access/growth/restoration; however, in accordance with Board policy, any growth/restoration dollars will be budgeted in the year following the year in which the growth is actually earned, in this case fiscal year 2014-15 (FY15). In addition to the COLA that is to be received, the District has additional available resources in FY 2013-14 of \$1.3 million from prior year (FY 2012-13) growth and \$2.7 million in prior year contingencies. Also, the second year transition of the Infrastructure Funding Model will be implemented, which will result in transferring \$732,000 from the General Fund Unrestricted to General Fund Designated.

If allocated on a FTES basis, Energy Efficiency Projects (Proposition 39) revenue to the District is estimated between \$800,000 and \$1 million. The District is working directly with staff from Southern California Edison to identify projects that would most likely qualify for the Prop 39 funds. The FY 2013-14 Adoption Budget does not include any potential funding for energy efficient and alternative energy projects that the District may be eligible to receive under Proposition 39 (the California Clean Energy Jobs Act), as it is still uncertain as to how much the District will receive, and the program guidelines have not yet been finalized and approved by the California Energy Commission. The Adoption budget also includes projection of our estimated amounts of the additional categorical funding. As a result of all these factors, compared to the budget for FY 2012-13, the District is projecting an increase in available resources of \$5.2 million in the General Fund Adoption Budget.

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 full-time equivalent student enrollment (FTES).

The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college. Growth/restoration on a statewide basis is expected to occur slowly. The budget (and resulting class offerings) has been developed assuming growth/restoration of 1.63% or an increase of 408 FTES, and an enrollment goal of 300-500 unfunded FTES. (The District ended FY 2012-13 with approximately 300 unfunded FTES.) These growth/restoration FTES have been allocated to Moorpark and Oxnard Colleges as that is where the demand is most demonstrated.

EDUCATION PROTECTION ACT (PROP 30)

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, which was approved by the voters in November 2012, **temporarily raised** the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school

districts and community colleges. **Prop 30 funds received by CCC are not additional resources but instead, for the most part, supplant dollars previously received and are a part of our General Apportionment. In other words, had Prop 30 failed, the District would have been facing another year of significant budget reductions.** In accordance with Proposition 30, the District has the authority to determine how the monies received from the Education Protection Account (EPA) are spent, as long as it does not use any of these funds for administrative salaries and benefits or any other administrative costs. It is estimated that the District will receive approximately \$16.3 million in EPA funds for FY 2013-14 and will use those funds for faculty salaries and benefits.

EXPENDITURES

Expenditure budgets were built assuming there will be no mid-year reductions in operating budgets.

Salary and Benefit Costs

In June 2013, the District and the Service Employees International Union, Local 99 ("SEIU") reached an Agreement, with a term of July 1, 2013, to June 30, 2016. The District agreed to an effective 3.25% salary increase and to allow SEIU to reallocate any portion of that amount as an increase to the District's contribution to health insurance premiums. SEIU proposed the District increase contribution to the health insurance premiums, negating any employee contribution for Anthem or Kaiser plans and reducing employee contributions for Health Net. The remaining 1% was applied as a general salary increase effective July 1, 2013. Additionally, the parties agreed to a one-time, off-schedule payment of \$1,000 per employee. The District also agreed to the same terms for the unrepresented confidential employee group. The adoption budget includes these increased costs in salary and benefits.

The term for the collective bargaining agreement with AFT, Local 1828 is July 1, 2010 through June 30, 2013. There is not yet a successor agreement with this representative unit. As such, the Adoption Budget reflects no general salary increases. The Budget includes contractual step increases for this group, with an annual on-going cost of approximately \$400,000. The District Anthem Blue Cross health plan premiums for

faculty increased by 1.5%. This results in increased costs to the District and is included in the Budget.

The District has a maximum funding level for health and welfare benefits for the unrepresented group of Administrators (managers) and Supervisors. Group premium rates increased by 10.5%, resulting in an increase in the monthly employee contribution for managers and supervisors and there is no increased cost to the District for these employee groups included in the budget. Health Net and Kaiser increased above their maximum funding levels as well, necessitating increases to the monthly employee contributions for managers and supervisor enrolled in these programs. The Adoption Budget reflects no general salary increases for these two employee groups.

Retiree Health Liability

An actuarial study for post-retirement benefits was performed in November 2012, estimating the amount that should be accumulated under the requirements of GASB 45. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$147.5 million. In order to reduce the overall cost to the District, in FY 2010-11 the District established an irrevocable trust fund for the partial funding of that liability.

As a means of accruing the amount required under GASB 45, the annual required contribution (ARC), the District assesses, as an employer expense, rates that range from 7% to 20% on each payroll dollar depending on employee type and funding source. These fringe benefit rates are assessed to all eligible employees' salaries in all funds, including categorical, grants and contracts, auxiliary services, etc.

In the Adoption Budget, using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$12.3 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund and are estimated at \$10.9 million. The difference between the two actual amounts will be transferred to the irrevocable trust to help mitigate our long-term liability.

INFRASTRUCTURE

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

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

The Adoption Budget includes the second year implementation, transferring \$732,000 in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

GENERAL FUND

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

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.

- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated by the Board to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, civic center, 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 (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations. The Adoption Budget reflects an increase in resources, above the FY 2012-13 Adoption Budget, in the amount of \$5.2 million.

Budget Allocation Model

The Budget Allocation Model was adopted by the Board in May 2007, and modified in March 2009 and March 2012. 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.

No modifications to the model are recommended for FY 2013-14. However, consistent with the methods outlined in the Districtwide Resource Budget Allocation Model, Mechanism of the Model, Districtwide Support (see page 11), each year, after review, if it is determined that specific budget items will be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly, maintaining that same effective rate. Over the years since the model was initially approved several expenditure items have moved across the budget sites, i.e. between DWS and DAC, colleges and DWS, colleges and DAC, etc.

In FY 2009-10, the District implemented a major restructuring of Information Technology (IT), centralizing the reporting relationship/supervision of all IT personnel to DAC. The budget and expenditures for the few staff reassigned directly to the district office were transferred to the DAC at that time; the budget and costs for the staff that remained assigned to colleges, but who report to the DAC, were not moved in FY 2009-10 and have remained at the colleges since. For FY 2013-14, service level agreements have been negotiated between the colleges and DAC and in order to reflect properly the costs associated with the actual reporting structure, the budgets and expenditures of the remaining staff (approximately \$1.6 million) are now being transferred from the colleges to DAC. In addition, another \$200,000 was transferred from DWS to DAC to reflect the on-going transition of IT project management from external consultants (SIG) to new district IT staff. This cost-shifting results in no impact (no increase or decrease) to discretionary budgets at the DAC or the colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

The Budget Allocation Model, following the review by DCAS, was utilized for the purpose of allocating resources to the various operational units within the District. Each college and the DAC have a separate process by which it allocates the resources received through the Model.

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 by the Board to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. In FY 2012-13, based on projections of a budget deficit trigger if Prop 30 had failed, the contingency was increased from \$5 million to \$6 million. For FY 2013-14, the contingency has been reduced back to the \$5 million level. Funding uncertainties remain, as the state budget does not provide for the automatic backfill of Prop 30 or RDA revenues as it had in the prior fiscal year and the District could be faced with multiple revenue deficits.

Budget Carryover

As a part of the current Budget Allocation Model, funds designated for Budget Carryover are currently limited to 1% of the prior year adopted budget. Because of the uncertainty of the state fiscal condition, the sites have been allowed to carryover up to 2% of their prior year budget for the past several years. The Board approved the recommendation to continue the 2% carryover in FY 2013-14 if those funds are unexpended at the end of the prior fiscal year (FY 2012-13). Failure to allow the same carryover as in prior years would result in an effective decrease to the FY 2013-14 budgets. In the upcoming year, DCAS will consider a recommendation to address the carryover percent as a

modification in the Allocation Model. This reserve was fully distributed as a part of budget development process.

Unallocated Reserves

Unallocated Reserves is the remaining ending balance that has not been designated for the other three uses. This balance is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements as the State continues to defer millions of dollars in state apportionment, including Prop 30 and RDA proceeds, and other cash payments to the districts. The Unallocated Reserve would also be used to avoid budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve.

This reserve may also be allocated to cover any other unanticipated one-time expenditure approved by the Board.

It is expected that these Unallocated Reserves may be needed in subsequent years because of the uncertainty of funding for community colleges, including the community colleges' varying share of Proposition 98 funds, the under-funded growth rates, continuing property tax and enrollment fee shortfalls, the temporary tax increase included in Proposition 30, and the State's failure to fully identify a permanent solution to of the statewide budget structural deficit, and the need for significant one-time expenditures that are best from resources other than annual revenues.

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year-to year to address the infrastructure needs. The Adoption Budget includes the second year implementation, transferring \$732,000 in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted

Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

GENERAL FUND – RESTRICTED (12x)

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

Major programs accounted for in this fund include state categorical programs such as EOPS (Extended Opportunity Programs and Services), DSP&S (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title V (HSI, STEM) federal grants.

The FY 2013-14 State Budget provided for additional systemwide funding (partial restoration of the FY 2009-10 cuts) to the following categorical programs: Extended Opportunities Programs and Services (\$15 million), Disabled Students Programs and Services (\$15 million) and CalWORKs (\$8 million). While the final college allocations for these programs may not be known for another several months, the FY 2013-14 Adoption Budget does include projections of estimated amounts, based on the proportionate share of prior year allocations.

Adoption Budgets for all other student services programs have been developed within the existing individual categorical programs 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 2013-14 State Budget also provided \$15 million for funding for Instructional Equipment and Library Materials (IELM), distributed to districts based on proportionate

FTES from FY 2008-09. The FY 2013-14 Adoption Budget includes our share of that funding.

The 2013-14 State Budget provided an additional \$50 million in funding for Student Success. SB 1456 was the first step to begin implementation of specific Student Success Task Force recommendations, providing a policy framework that targets funding to the core matriculation services of orientation, assessment, counseling and advising, and development of education plans. The bill also re-named the Matriculation program as the Student Success and Support Program. The FY 2013-14 Adoption Budget for the Student Success and Support Program does not reflect the estimated impact of the additional \$50 million, pending confirmation of funding/the funding allocation methodology and finalized program expenditure guidelines.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. The primary resources historically have been Student Health Fees and State Mandated Cost reimbursements.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandate block grant has been continued for FY 2013-14. Prior year mandated costs have continued to be deferred to future fiscal periods.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee of \$50 to be increased annually by the CPI approved by the State Chancellor's Office. There was no increase in the fee this fiscal year. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$639,151 of

General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues. Police services have been reduced (e.g., no longer providing 24/7 coverage) to focus coverage on when student, faculty and staff are on-campus.

CHILD CARE CENTER FUND (33x)

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers. The Child Care Centers receive grant funding as a supplemental source of funding from the State of California in addition to client enrollment fees. With cuts to the state grant funding over the past few years and the need to maintain competitive child care rates, the Child Care Centers have operated close to or in deficit. These auxiliary operations are being modified as needed to maintain expenditures within revenue.

PROPRIETARY (ENTERPRISE) FUNDS (Bookstore/Food Service)

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

Bookstore (51x)

The District operates bookstores at all three colleges. Over the past several years, the textbook industry has been rapidly changing, offering many alternatives to students. The opportunity to purchase textbooks online from competitive sources, receive digital delivery of materials, and rent textbooks from various commercial providers provides student greater options, flexibility, and reduced costs. As a result, our bookstore sales have declined nearly 40% over the last five years. In order to prevent or minimize operating deficits, many changes have been made to college bookstore operations to reduce operational costs including a significant decrease in staff, hours of operation, increased focus on used book sales, etc. Because declining sales is expected to continue, the District has engaged a consultant to assist in identifying and implementing a transitional plan for a long-term, permanent solution to address both the results of operations and the need for lower costs to students.

Food Service (52x)

After many years of operating losses, in March 2012 the Board took action to support the closure of the cafeterias. The congregation areas remain open for student use. The colleges have expanded vending operations to include both hot and cold food. During the first year of operation several adjustments have been made to the plan. The District will continue to consider alternative food service options, while maintaining at least breakeven financial operations.

CRM (Culinary and Restaurant Management) (322)

At Oxnard College, the CRM (Culinary and Restaurant Management) program provides some food service during lunch period as an outlet of their CRM instructional lab. Oxnard College made the transition between a full service cafeteria and a CRM outlet in January 2012.

INTERNAL SERVICES FUND (6xx)

The **Self-Insurance Fund** provides funding for the level of risk retention held by the District. This fund is used to reimburse individuals or other entities for claims against the District up to our deductible levels (\$25,000/\$50,000) and for some settlement costs.

The **Retiree Settlement Health Payment Fund** is used to account for the costs arising from a settlement between the District and the class members defined in that settlement. Dollars received from the federal government for reimbursement for Medicare part D are used to provide a reserve to fund these costs. The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$792,000 and is fully funded.

The **Retiree Health Benefits Fund** is the accrual for the funding of GASB 45 as presented previously. Health benefit premium costs for retirees are paid from this fund. The net difference between the annual required contribution expense (ARC) and the current retiree health premiums are periodically remitted to the District's irrevocable trust.

STUDENT FINANCIAL AID FUND (74xx)

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) Grants 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 (4xx)

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

The FY 2013-14 Adoption Budget includes locally funded construction and capital outlay/improvement projects, as well as funds for new technology/technology refresh and equipment replacement.

The FY 2013-14 Adoption Budget also includes projects funded from General Obligation (Measure S) bonds, including the Moorpark College Parking Structure, the Moorpark College Fountain Hall Renovation, the Oxnard College Library Renovation, the Oxnard College Dental Hygiene Building, the Ventura College Applied Science Building, the Ventura College Building H Renovation and the Ventura College Maintenance and

Operations Renovation project, as well as various infrastructure and special repair projects at all three colleges.

The FY 2013-14 State Budget provided \$15 million for funding for Scheduled Maintenance, distributed in same manner as IELM funds, based on proportionate FTES from FY 2008-09. The FY 2013-14 Adoption Budget includes our proportionate share of this funding, as well as the required 1:1 local match.

The FY 2013-14 Adoption Budget does not include any potential funding for energy efficient and alternative energy projects that the District may be eligible to receive under Proposition 39 (the California Clean Energy Jobs Act), as it is still uncertain as to how much the District will receive, and the program guidelines have not yet been finalized and approved by the California Energy Commission. A budget amendment will be presented when the Prop 39 funds for FY 2013-14 have been allocated to the District.

COMPLIANCE

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

RECOMMENDATION

The Adoption Budget, as presented, was reviewed by the District's participatory governance council (DCAS) at its August 22, 2013 meeting and is recommended for approval by the Board. The Finance Committee of the Board reviewed the Adoption Budget at its August 22, 2013 meeting.

2013-2014

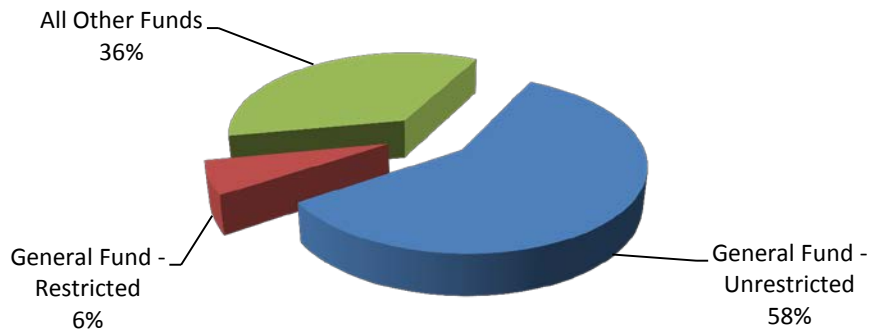
ADOPTION BUDGET



SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
SUMMARY OF BUDGET RESOURCES BY FUND

	2013-14 BUDGET**	PERCENT OF TOTAL BUDGET
General Fund - Unrestricted (111)	153,483,584	54.4%
General Fund - Unrestricted Designated Infrastructure (113)	2,550,549	0.9%
General Fund - Unrestricted Designated (114)	8,221,238	2.9%
General Fund - Restricted (12x)	17,777,592	6.3%
Parking Services Fund (124)	3,860,247	1.4%
Health Services Fund (13x)	6,742,142	2.4%
Special Revenue Fund (CRM) (322)	188,305	0.1%
Child Development Fund (33x)	1,368,499	0.5%
Bookstore Fund (51x)	12,545,309	4.4%
Food Service Fund (52x)	750,581	0.3%
Internal Services Fund (6xx)	3,255,626	1.2%
Financial Aid Fund (74xx)	49,622,276	17.6%
Capital Projects Fund * (4xx)	21,593,944	7.7%
Total All Funds	<u>281,959,891</u>	<u>100%</u>



* Does not include budgeted GO Bonds (Measure S) of \$50,598,001.

** Resources include fund balance.

2013-2014

ADOPTION BUDGET



GENERAL FUND – UNRESTRICTED

2013-2014

ADOPTION BUDGET



REVENUE PROJECTIONS

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY14**

ACCOUNT DESCRIPTION	RATE	2012-13 ADOPTION BUDGET	2012-13 ACTUALS	2013-14 ADOPTION BUDGET	Change FY13 Adoption VS FY14 Budget
BASIC ALLOCATION					
FY13=	2 Medium College @	\$ 3,875,136	7,750,272	7,750,272	
	1 Small College @	\$ 3,321,545	3,321,545	3,321,545	
FY14=	2 Medium College @	\$ 3,935,976		7,871,952	
	1 Small College @	\$ 3,373,694		3,373,694	
CREDIT FTES					
FY13=	24,200 FTES @	\$ 4,565	109,706,880	110,470,272	
FY14=	24,475 FTES @	\$ 4,636		113,441,006	
NON CREDIT FTES					
FY13=	191 FTES @	\$ 2,745	1,286,333	522,942	
FY14=	225 FTES @	\$ 2,788		627,189	
RESTORATION From FY13					
CREDIT	275 FTES @	\$ 4,565		1,254,246	
NON CREDIT	34 FTES @	\$ 2,745		94,561	
TOTAL GENERAL APPORTIONMENT			122,065,031	123,413,839	125,313,840 ^[b]
CURRENT YEAR ADJUSTMENT (Deficit)			-	(4,667,945)	-
PRIOR YEAR ADJUSTMENT (Recalc)			-	501,884	-
FY13 CONTINGENCY			(703,470)	-	703,470
PT FACULTY EQUITY COMP (Categorical Funds)			556,000	555,595	556,000
ENROLL FEE WAIVERS (2%)			139,000	346,526	-
LOTTERY PROCEEDS			3,147,000	3,046,320	3,147,000
LOTTERY PROCEEDS PRIOR YEAR			-	137,259	-
PT FACULTY OFFICE HOURS			-	8,293	-
PT FACULTY HEALTH INS			-	6,894	-
INTEREST INCOME			460,000	291,514	200,000
ENROLL FEES - LOC SH (2%)			205,000	259,350	-
NONRES TUITION - INTL			631,000	808,265	770,000
NONRES TUITION - DOM			1,095,000	1,192,757	1,100,000
OTHER LOCAL REVENUE			128,000	624,376	-
TOTAL OTHER REVENUE			5,657,530	3,111,088	5,773,000
TOTAL GENERAL FUND UNRESTRICTED REV			127,722,561	126,524,927	131,086,840

FTES:

FY13 = 24,700 projected funded

FY14 = 25,108 projected funded

^[a] Year 2 of infrastructure allocation transition; revenue accounted for in Fund 113.

^[b] Includes \$16.3 million of Education Protection Act Funds (Prop 30).

2013-2014

ADOPTION BUDGET



BUDGET ALLOCATION

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY14 ADOPTION BUDGET ALLOCATION**

FY14 Adoption Revenue	131,086,840
Less: District-wide	(6,131,133)
Less: Utilities	(3,533,000)
Less: District Office (8.1% revenue) ^[a]	<u>(10,618,034)</u>
Available for Distribution	<u>110,804,673</u>

	<u>Moorpark</u>	<u>Oxnard</u>	<u>Ventura</u>	<u>Total</u>	
Class Schedule Delivery Allocation					
Unadjusted FTES (FY13 actual, includes NonRes)	10,890	4,542	9,971	25,403	
WSCH	163,350	68,130	149,565		
Productivity Factor	569	546	528		
FTEF	287	125	283		
FTEF adjustment	8	8	8		
less: Full Time positions (FTEF)	<u>(129)</u>	<u>(69)</u>	<u>(116)</u>	\$ 40,999,922	37.0%
=Hourly FTEF	166	64	175	\$ 19,736,340	17.8%
Total Class Schedule Delivery Allocation	\$ 25,046,024	\$ 12,415,731	\$ 23,274,508	\$ 60,736,262	54.8%
Base Allocation	\$ 5,540,234	\$ 5,540,234	\$ 5,540,234	\$ 16,620,701	15.0%
<i>Adjusted FTES (FY13 funded)</i>	<i>10,941</i>	<i>4,390</i>	<i>9,115</i>	<i>24,446</i>	
FTES Allocation	\$ 14,969,786	\$ 6,006,522	\$ 12,471,401	\$ 33,447,710	30.2%
Total Allocation FY14	<u>\$ 45,556,043</u>	<u>\$ 23,962,487</u>	<u>\$ 41,286,143</u>	<u>\$ 110,804,673</u>	100.0%
Campus FY13 Carryover	\$ 910,252	\$ 470,718	\$ 575,226	\$ 1,956,196	
FY14 Adoption Budget Allocation	\$ 46,466,295	\$ 24,433,205	\$ 41,861,369	\$ 112,760,869	

^[a] change in DAC allocation % due to agreed upon cost shifting of IT personnel from colleges to DAC due to prior year restructuring; no increase/decrease in discretionary spending for any site.

2013-2014

ADOPTION BUDGET



GENERAL FUND – UNRESTRICTED

FUND 111 EXPENDITURES

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 GENERAL FUND - UNRESTRICTED

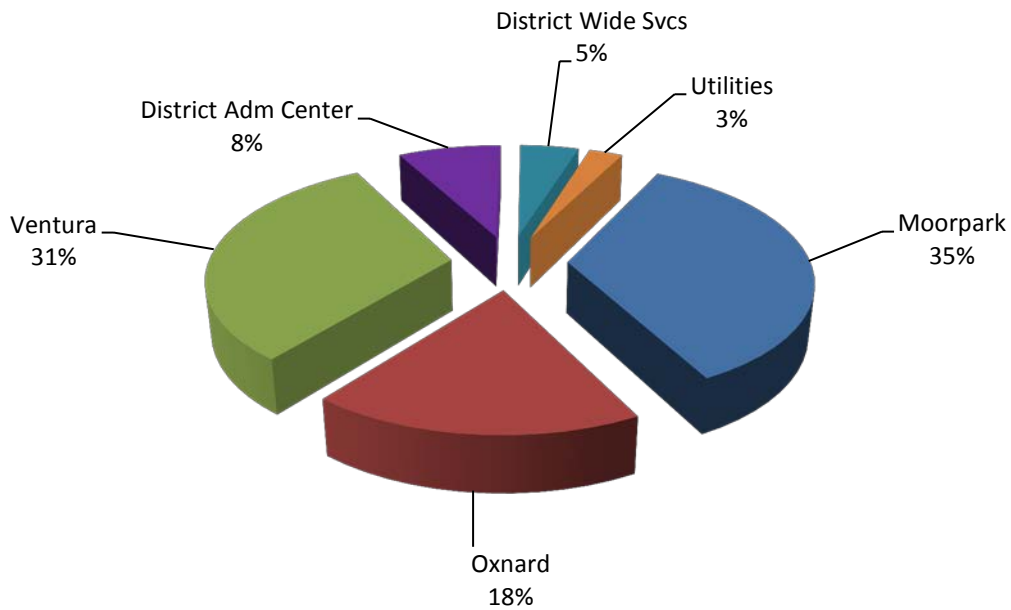
EDUCATION PROTECTION ACT (EPA) FUNDS *

		2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET
8000	REVENUES	<u>18,919,348</u>	<u>16,330,796</u>
1000 - 3000	SALARIES & BENEFITS	18,919,348	16,330,796
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	TRANSFERS IN/OUT	<u>-</u>	<u>-</u>
TOTAL BUDGETED EXPENDITURES		<u>18,919,348</u>	<u>16,330,796</u>

* These funds are not additional resources, but are a part of total General Fund - Unrestricted appropriation

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY BY LOCATION
 GENERAL FUND - UNRESTRICTED

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*
MOORPARK	45,512,555	44,602,303	46,466,295
OXNARD	23,535,921	23,064,925	24,433,205
VENTURA	40,514,285	39,939,059	41,861,369
DISTRICT ADM CENTER	8,497,589	8,327,637	10,787,986
DISTRICTWIDE SVCS	6,231,971	6,168,178	6,131,133
UTILITIES	3,865,000	4,379,192	3,533,000
TOTAL EXPENSES	128,157,321	126,481,293	133,212,988

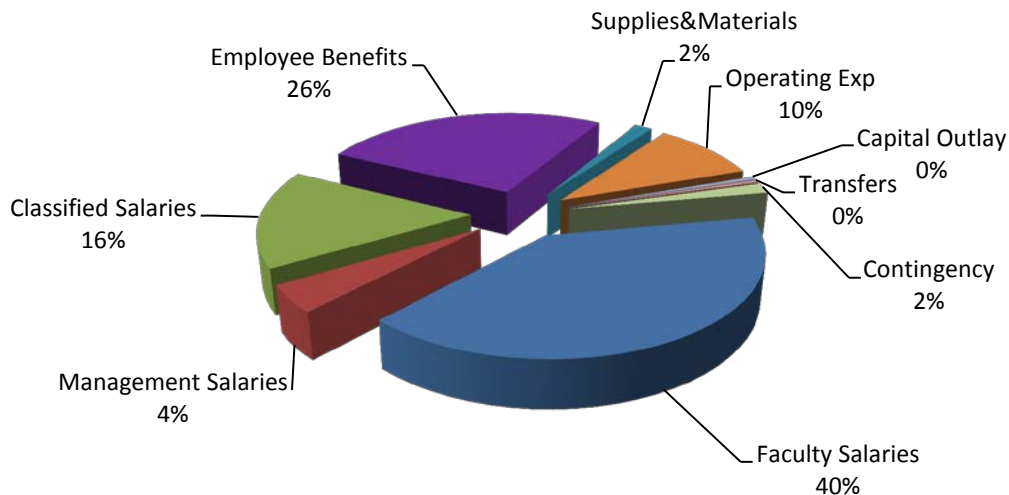


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

ALL LOCATIONS

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	50,207,705	50,239,973	53,253,694	40.0%
2000 MANAGEMENT SALARIES	5,776,046	5,765,993	5,781,133	4.3%
2000 CLASSIFIED SALARIES	20,341,505	19,538,716	21,166,922	15.9%
3000 EMPLOYEE BENEFITS	33,449,464	32,857,947	34,714,346	26.1%
SALARY & BENEFIT SUBTOTAL	109,774,720	108,402,628	114,916,096	86.3%
4000 SUPPLIES & MATERIALS	2,086,303	1,714,340	2,139,289	1.6%
5000 OPERATING EXP	13,131,189	11,561,194	12,841,061	9.6%
6000 CAPITAL OUTLAY	435,689	645,889	695,117	0.5%
7000 TRANSFERS	1,113,971	4,157,242	574,151	0.4%
7999 CONTINGENCY	1,615,450	-	2,047,275	1.6%
DIRECT EXPENDITURE SUBTOTAL	18,382,601	18,078,665	18,296,892	13.7%
TOTAL BUDGETED EXPENDITURES	128,157,321	126,481,293	133,212,988	100.0%

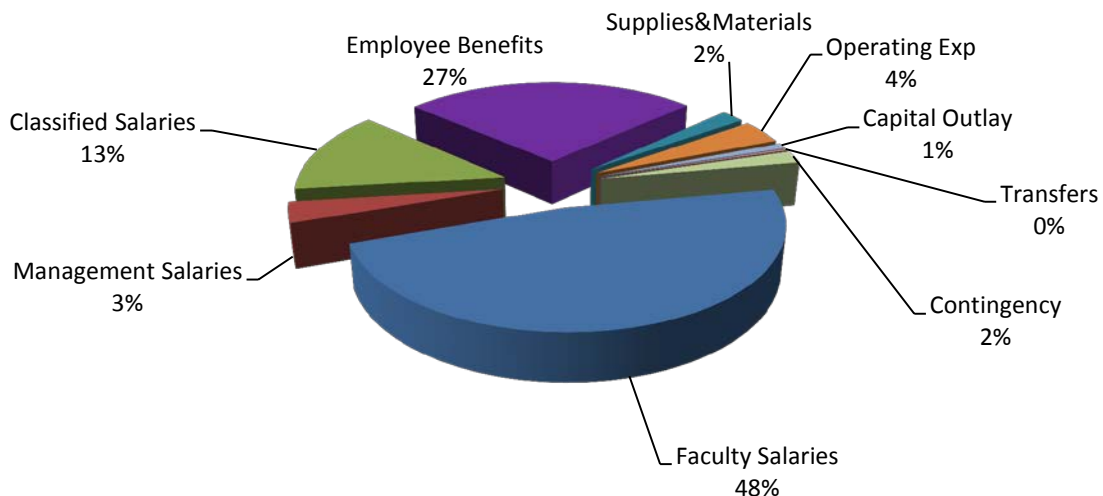


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

MOORPARK COLLEGE

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	21,098,034	20,670,401	22,185,078	47.7%
2000 MANAGEMENT SALARIES	1,552,147	1,511,626	1,541,549	3.3%
2000 CLASSIFIED SALARIES	6,510,577	6,063,012	6,297,785	13.6%
3000 EMPLOYEE BENEFITS	12,518,122	12,131,640	12,422,631	26.7%
SALARY & BENEFIT SUBTOTAL	41,678,881	40,376,678	42,447,044	91.4%
4000 SUPPLIES & MATERIALS	923,384	780,970	981,936	2.1%
5000 OPERATING EXP	1,792,410	1,244,421	1,809,101	3.9%
6000 CAPITAL OUTLAY	307,628	480,866	411,888	0.9%
7000 TRANSFERS	(100,000)	1,719,368	(113,000)	-0.2%
7999 CONTINGENCY	910,251	-	929,326	2.0%
DIRECT EXPENDITURE SUBTOTAL	3,833,674	4,225,625	4,019,251	8.6%
TOTAL BUDGETED EXPENDITURES	45,512,555	44,602,303	46,466,295	100.0%

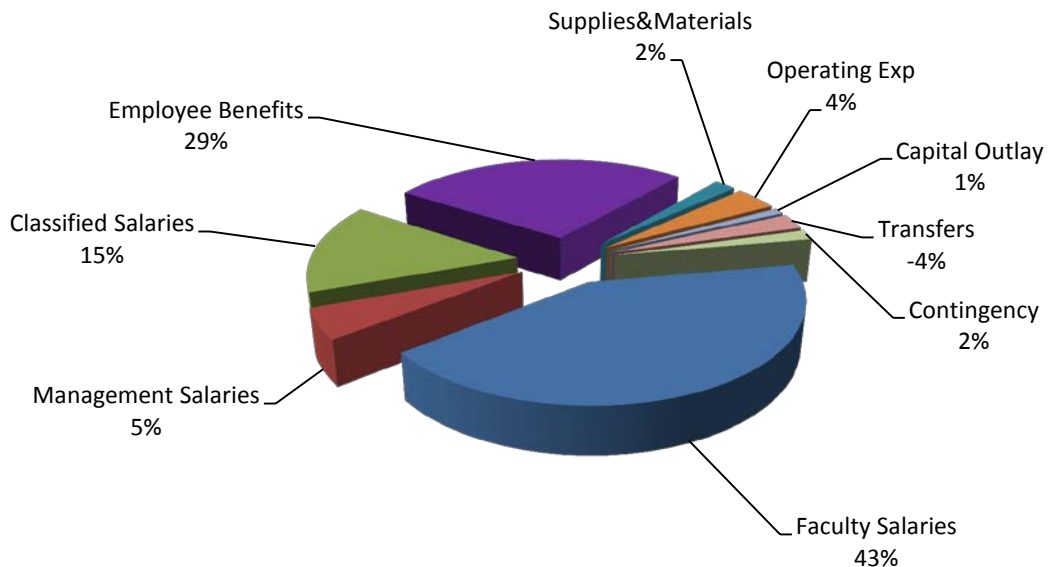


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

OXNARD COLLEGE

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	10,076,983	10,062,631	10,873,481	44.5%
2000 MANAGEMENT SALARIES	1,262,661	1,255,515	1,270,573	5.2%
2000 CLASSIFIED SALARIES	3,879,787	3,737,949	3,784,302	15.5%
3000 EMPLOYEE BENEFITS	6,808,922	6,735,869	6,996,805	28.6%
SALARY & BENEFIT SUBTOTAL	22,028,353	21,791,964	22,925,161	93.8%
4000 SUPPLIES & MATERIALS	506,979	393,832	503,285	2.1%
5000 OPERATING EXP	923,442	750,224	988,045	4.0%
6000 CAPITAL OUTLAY	92,625	108,752	247,688	1.0%
7000 TRANSFERS	(272,300)	20,153	(643,000)	-2.6%
7999 CONTINGENCY	256,822	-	412,027	1.7%
DIRECT EXPENDITURE SUBTOTAL	1,507,567	1,272,961	1,508,044	6.2%
TOTAL BUDGETED EXPENDITURES	23,535,921	23,064,925	24,433,205	100.0%

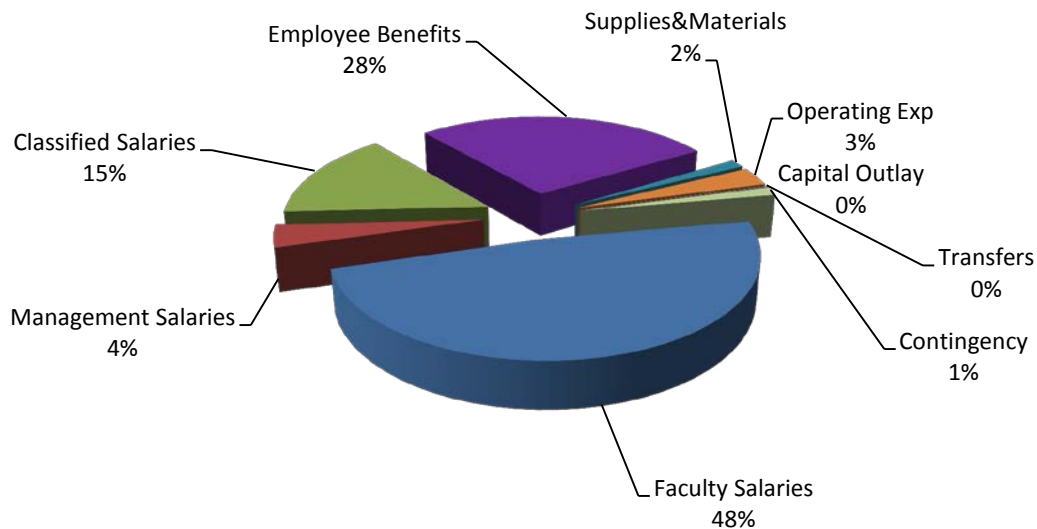


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

VENTURA COLLEGE

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	19,032,687	19,506,941	20,195,135	48.2%
2000 MANAGEMENT SALARIES	1,532,488	1,562,581	1,540,017	3.7%
2000 CLASSIFIED SALARIES	6,279,642	6,152,308	6,142,583	14.7%
3000 EMPLOYEE BENEFITS	11,166,738	11,081,385	11,507,209	27.5%
SALARY & BENEFIT SUBTOTAL	38,011,554	38,303,214	39,384,943	94.1%
4000 SUPPLIES & MATERIALS	592,593	475,378	570,007	1.4%
5000 OPERATING EXP	1,451,272	1,109,899	1,297,651	3.1%
6000 CAPITAL OUTLAY	35,435	50,567	33,541	0.1%
7000 TRANSFERS	-	-	-	0.0%
7999 CONTINGENCY	423,431	-	575,226	1.4%
DIRECT EXPENDITURE SUBTOTAL	2,502,731	1,635,844	2,476,426	5.9%
TOTAL BUDGETED EXPENDITURES	40,514,285	39,939,059	41,861,369	100.0%

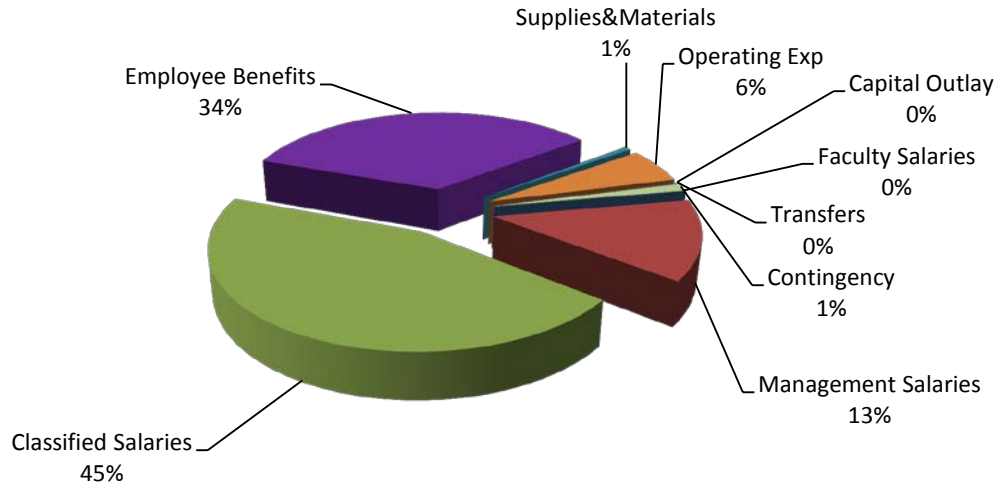


* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	1,428,750	1,415,871	1,428,994	13.2%
2000 CLASSIFIED SALARIES [a]	3,581,849	3,528,031	4,859,852	45.0%
3000 EMPLOYEE BENEFITS [a]	2,865,818	2,806,648	3,672,372	34.0%
SALARY & BENEFIT SUBTOTAL	7,876,417	7,750,549	9,961,218	92.3%
4000 SUPPLIES & MATERIALS	50,950	52,914	69,100	0.6%
5000 OPERATING EXP	545,275	477,070	624,971	5.8%
6000 CAPITAL OUTLAY	-	1,332	2,000	0.0%
7000 TRANSFERS	-	45,772	-	0.0%
7999 CONTINGENCY	24,947	-	130,696	1.2%
DIRECT EXPENDITURE SUBTOTAL	621,172	577,088	826,767	7.7%
TOTAL BUDGETED EXPENDITURES	8,497,589	8,327,637	10,787,986	100.0%



* Includes site carryover funds.

[a] Costs for IT personnel assigned to college sites have been shifted to DAC; no increase/decrease in discretionary spending for any site.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

DISTRICTWIDE SERVICES

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	-	20,400	-	0.0%
2000 BOARD, COMMISSIONERS, OTHER	89,650	57,417	82,400	1.3%
3000 EMPLOYEE BENEFITS	89,864	102,405	115,329	1.9%
SALARY & BENEFIT SUBTOTAL	179,514	180,222	197,729	3.2%
4000 SUPPLIES & MATERIALS	12,397	11,245	14,961	0.2%
5000 OPERATING EXP	4,695,789	4,622,890	4,588,292 ^[1]	74.8%
6000 CAPITAL OUTLAY	-	4,373	-	0.0%
7000 TRANSFERS	1,344,271	1,349,447	1,330,151 ^[2]	21.7%
DIRECT EXPENDITURE SUBTOTAL	6,052,457	5,987,955	5,933,404	96.8%
TOTAL BUDGETED EXPENDITURES	6,231,971	6,168,178	6,131,133	100.0%

[1] Operating Exp includes:

Database/License/Tech	\$ 1,593,000
Prop and Liability Insurance	\$ 1,216,000
Bank & Credit Card Charges	\$ 300,000
Legal & Collective Bargaining	\$ 300,000
Unemployment insurance	\$ 200,000
Audit Costs	\$ 160,000
Health Insurance Broker	\$ 117,500
Districtwide memberships	\$ 110,000
Reserve for Uncollectible Enrollment	\$ 100,000
Other Miscellaneous Expense	\$ 491,792
Total	\$ 4,588,292

[2] Transfers in/out includes:

Campus Police Services	\$ 639,151
New Info Tech/Equip	\$ 300,000
College Work Study Match	\$ 151,000
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Gr Tchrr/Acad Sen Travel	\$ 15,000
Total	\$ 1,330,151

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND - UNRESTRICTED

UTILITIES

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET
5000 OPERATING EXP	3,723,000	3,356,690	3,533,000
7000 TRANSFERS	142,000	1,022,503	0 ^[1]
DIRECT EXPENDITURE SUBTOTAL	<u>3,865,000</u>	<u>4,379,192</u>	<u>3,533,000</u>
TOTAL BUDGETED EXPENDITURES	<u>3,865,000</u>	<u>4,379,192</u>	<u>3,533,000</u>

^[1] Debt Service, last payment Dec 2012. FY13 actuals includes \$880,000 transfer to Fund 113 - Infrastructure.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

RESERVES

	<u>BUDGET</u>
Board Designated	
State Required Minimum 5%	6,838,130
Revenue Shortfall Contingency	5,000,000
SEIU Salary Augmentation	478,000
Unallocated	7,954,466

2013-2014

ADOPTION BUDGET



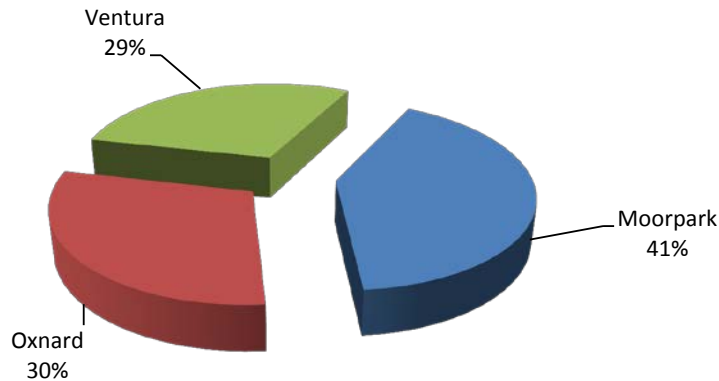
GENERAL FUND DESIGNATED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 BUDGET
PRIOR YEAR BALANCE	1,184,963	1,184,963	1,818,549
8000 REVENUES	-	-	732,000 [a]
TOTAL RESOURCES			2,550,549
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	240,649	25,515	175,257
5000 OTHER OPERATING EXP	663,810	42,255	657,359
6000 CAPITAL OUTLAY	280,504	179,521	985,933
7000 TRANSFERS (IN)/OUT	-	(880,878)	-
TOTAL BUDGETED EXPENDITURES	1,184,963	(633,586)	1,818,549

Expenditure Budget by Site



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

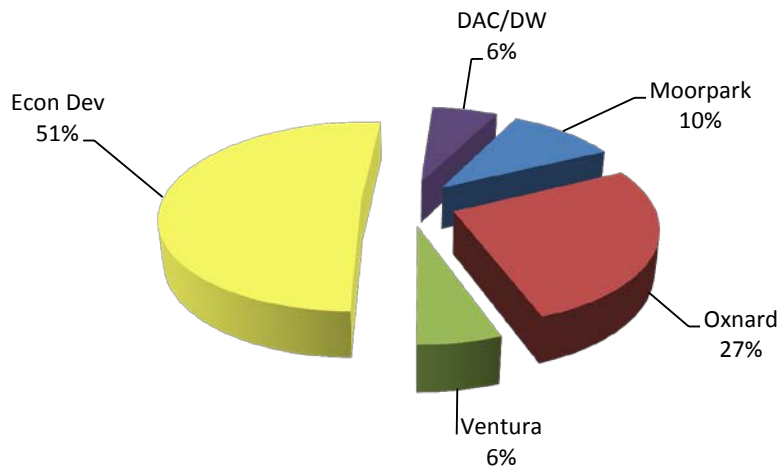
See Appendix A-4 for detail.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 ADOPTION BUDGET
8000 REVENUES	3,815,498	4,722,934	3,841,284
1000 FACULTY SALARIES	19,200	29,246	12,000
2000 CLASSIFIED SALARIES	814,066	828,615	905,988
3000 EMPLOYEE BENEFITS	361,457	349,055	439,835
SALARY & BENEFIT SUBTOTAL	1,194,722	1,206,916	1,357,823
4000 SUPPLIES & MATERIALS	326,457	181,883	295,323
5000 OTHER OPERATING EXP	956,164	919,666	1,118,107
6000 CAPITAL OUTLAY	83,313	75,371	26,800
7000 TRANSFERS (IN)/OUT	1,246,979	1,191,024	1,305,578
TOTAL BUDGETED EXPENDITURES	3,807,635	3,574,860	4,103,632
Net Change Fund Balance			(262,347)
Beginning Fund Balance			4,379,954
Ending Fund Balance			4,117,607

Expenditure Budget by Site



See Appendix A-4 for detail.

2013-2014

ADOPTION BUDGET



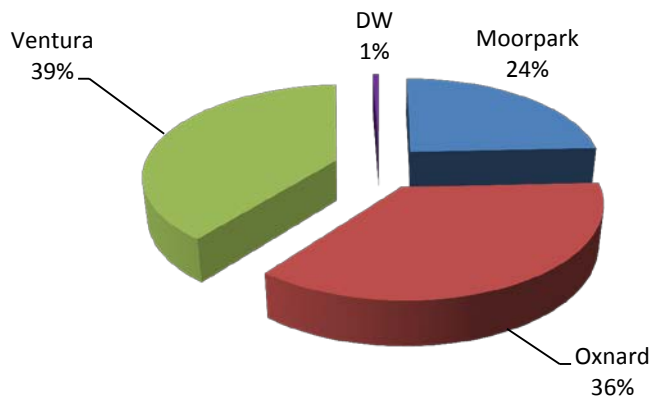
GENERAL FUND RESTRICTED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- RESTRICTED

FUND 12x BY MAJOR OBJECT

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 ADOPTION BUDGET
8000 REVENUES	16,263,244	12,468,322	17,378,368
1000 FACULTY SALARIES	2,646,659	2,328,141	2,880,995
2000 CLASSIFIED SALARIES	5,187,434	4,671,121	5,101,497
3000 EMPLOYEE BENEFITS	2,459,209	2,143,636	2,363,070
SALARY & BENEFIT SUBTOTAL	10,293,302	9,142,898	10,345,562
4000 SUPPLIES & MATERIALS	2,335,374	893,094	2,615,024
5000 OTHER OPERATING EXP	2,012,909	1,270,345	2,568,062
6000 CAPITAL OUTLAY	1,286,944	693,410	1,542,215
7000 TRANSFERS IN/OUT	304,105	403,041	362,056
TOTAL BUDGETED EXPENDITURES	16,232,634	12,402,787	17,432,918
Net Change Fund Balance			(54,550)
Beginning Fund Balance			399,224
Ending Fund Balance			344,674

Expenditure Budget by Site



See Appendix A-5 for detail.

2013-2014

ADOPTION BUDGET



PARKING SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 PARKING SERVICES FUND
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14
BEGINNING BALANCE	316,333	783,846	18,562	9,250	334,895	793,096
REVENUES						
Parking Fees - Permits	657,768	658,000	219,256	219,000	877,024	877,000
Parking Fees - Permits BOGW	420,185	420,000	-	-	420,185	420,000
Parking Fees - Daily/Coin	708,024	708,000	-	-	708,024	708,000
Parking and Traffic Fines	420,905	421,000	-	-	420,905	421,000
Other Local Revenues/Fees	1,665	2,000	-	-	1,665	2,000
Interfund Transfer In from General Fund	629,271	639,151	-	-	629,271	639,151
TOTAL REVENUES	2,837,818	2,848,151	219,256	219,000	3,057,074	3,067,151
TOTAL FUNDS AVAILABLE	3,154,151	3,631,997	237,818	228,250	3,391,969	3,860,247
EXPENDITURES						
Classified Salaries	1,336,963	1,499,165	-	-	1,336,963	1,499,165
Employee Benefits	652,767	757,606	-	-	652,767	757,606
Supplies and Materials	37,595	54,100	-	-	37,595	54,100
Operating Expenditures	226,993	268,372	1,508	-	228,501	268,372
Capital Outlay	115,987	120,000	2,331	5,000	118,318	125,000
Interfund Transfer Out - [a]	-	-	224,729	215,000	224,729	215,000
TOTAL EXPENDITURES	2,370,305	2,699,243	228,568	220,000	2,598,873	2,919,243
PROJECTED ENDING BALANCE	783,846	932,754	9,250	8,250	793,096	941,004

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

2013-2014

ADOPTION BUDGET



HEALTH SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE		TOTAL	
	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14
BEGINNING FUND BALANCE	1,544,655	1,650,248	773,493	842,338	1,218,166	1,262,824	1,273,266	1,273,266	4,809,581	5,028,677
REVENUES										
State Mandated Costs-Block Grant	91,717	92,000	44,327	44,000	83,108	83,000	-	-	219,153	219,000
Student Health Fees	602,894	605,000	255,662	260,000	545,116	545,465	-	-	1,403,672	1,410,465
Other Student Charges	24,028	20,000	16,104	17,000	34,960	37,000	-	-	75,092	74,000
Other Local Income	6,590	4,000	3,335	1,000	6,371	5,000	-	-	16,296	10,000
TOTAL REVENUES	725,229	721,000	319,428	322,000	669,555	670,465	-	-	1,714,213	1,713,465
EXPENDITURES										
Academic Salaries	95,488	97,235	46,913	57,948	89,992	93,053	-	-	232,393	248,236
Classified Salaries	235,516	250,579	48,646	96,861	190,966	211,634	-	-	475,128	559,074
Employee Benefits	162,515	171,446	55,393	75,563	179,789	197,870	-	-	397,697	444,879
Supplies & Materials	24,378	42,500	23,673	36,100	30,532	44,392	-	-	78,583	122,992
Operating Expenses	89,074	91,811	49,871	52,850	116,144	154,443	-	-	255,089	299,104
Capital Outlay	12,665	1,792	26,087	1,000	17,475	15,700	-	-	56,227	18,492
TOTAL EXPENDITURES	619,636	655,363	250,583	320,322	624,898	717,092	-	-	1,495,117	1,692,777
OPERATING SURPLUS(DEFICIT)	105,593	65,637	68,845	1,678	44,657	(46,627)	-	-	219,096	20,688
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	1,650,248	1,715,885	842,338	844,016	1,262,824	1,216,197	1,273,266	1,273,266	5,028,677	5,049,365

2013-2014

ADOPTION BUDGET



SPECIAL REVENUE FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET

	OXNARD	
	Actual	Budget
	2012-13	2013-14
BEGINNING BALANCE	15,294	43,305
REVENUES		
Food Sales	122,522	120,000
Catering Sales	31,863	25,000
Interfund Transfer In	-	-
TOTAL REVENUES	154,385	145,000
TOTAL FUNDS AVAILABLE	169,679	188,305
EXPENDITURES		
Classified Salaries	5,825	9,095
Employee Benefits	4,382	6,855
Students	4,135	5,090
Supplies and Materials	1,563	1,800
Operating Expenditures	14,469	12,800
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	96,000	96,000
TOTAL EXPENDITURES	126,374	131,640
PROJECTED ENDING BALANCE	43,305	56,665 *

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

2013-2014

ADOPTION BUDGET



CHILD CARE CENTER FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 CHILD CARE CENTER FUND
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14
BEGINNING FUND BALANCE	109,512	135,491	333,136	175,797	101,237	101,238	543,885	412,526
REVENUES								
Child Care Tax Bailout Apportionment	30,491	30,491	30,491	30,491	30,491	30,491	91,473	91,473
Child Care Fees	339,055	353,000	104,825	243,000	182,755	200,000	626,635	796,000
Child Care Fees-paid by grants/aid	-	-	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	36,050	28,500	38,569	40,000	74,619	68,500
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	369,546	383,491	171,366	301,991	251,815	270,491	792,727	955,973
EXPENDITURES								
Classified Salaries	225,717	247,859	210,945	211,195	245,107	243,355	681,769	702,409
Employee Benefits	103,948	120,181	115,948	141,035	120,310	140,476	340,206	401,692
Supplies & Materials	11,438	11,500	254	1,000	3,686	5,000	15,378	17,500
Operating Expenses	2,464	3,800	1,558	1,760	2,516	2,500	6,538	8,060
Non Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	343,567	383,340	328,705	354,990	371,619	391,331	1,043,891	1,129,661
OPERATING INCOME (LOSS)	25,979	151	(157,339)	(52,999)	(119,804)	(120,840)	(251,164)	(173,688)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	119,805	120,840	119,805	120,840
TOTAL NON OPERATING REV// (EXP)	-	-	-	-	119,805	120,840	119,805	120,840
NET CHANGE IN BALANCE	25,979	151	(157,339)	(52,999)	1	-	(131,359)	(52,848)
ENDING FUND BALANCE	135,491	135,642	175,797	122,798	101,238	101,238	412,526	359,678

2013-2014

ADOPTION BUDGET



BOOKSTORE FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
BOOKSTORE FUND
FUND 51X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14
BEGINNING FUND BALANCE	3,104,852	3,240,273	671,378	713,905	1,637,978	1,697,505	5,414,208	5,651,683
SALES	2,913,216	2,778,750	1,525,335	1,550,622	2,739,654	2,528,509	7,178,205	6,857,881
COST OF GOODS SOLD	2,139,999	2,040,660	1,098,857	1,130,954	2,022,720	1,849,661	5,261,576	5,021,275
GROSS PROFIT \$	773,217	738,090	426,478	419,668	716,934	678,848	1,916,629	1,836,606
GROSS PROFIT %	27%	27%	28%	27%	26%	27%	27%	27%
OPERATING EXPENDITURES								
Classified Salaries	298,940	305,309	208,883	213,433	283,826	314,603	791,649	833,345
Employee Benefits	164,835	186,245	100,156	105,076	166,414	181,013	431,405	472,334
Supplies & Materials	12,663	16,000	5,104	7,086	6,266	7,000	24,033	30,086
Depreciation Expense	2,873	3,000	638	224	-	-	3,511	3,224
Other Operating Expenses	106,911	128,600	74,081	85,293	119,120	113,650	300,112	327,543
Non Capital Outlay	-	-	682	-	-	-	682	-
TOTAL OPERATING EXPENDITURES	586,222	639,154	389,544	411,112	575,626	616,266	1,551,392	1,666,532
OPERATING INCOME (LOSS)	186,995	98,936	36,934	8,556	141,308	62,582	365,237	170,074
NON OPERATING REVENUES (EXPENSES)								
Other Income- Commission	23,426	20,500	5,593	4,654	14,219	10,591	43,238	35,745
Capital Equipment	-	-	-	-	-	-	-	-
Transfers In / (Out)	(75,000)	(75,000)	-	-	(96,000)	(73,000)	(171,000)	(148,000)
TOTAL NON OPERATING REVENUES/(EXP)	(51,574)	(54,500)	5,593	4,654	(81,781)	(62,409)	(127,762)	(112,255)
NET CHANGE IN BALANCE	135,421	44,436	42,527	13,210	59,527	173	237,475	57,819
ENDING FUND BALANCE	3,240,273	3,284,709	713,905	727,115	1,697,505	1,697,678	5,651,683	5,709,502

2013-2014

ADOPTION BUDGET



FOOD SERVICE FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 VENDING OPERATIONS
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14	Actual 2012-13	Budget 2013-14
BEGINNING FUND BALANCE	-	79,001	406,275	437,647	-	29,933	406,275	546,581
REVENUE								
Vending Commission	73,677	75,000	24,472	23,000	64,616	71,000	162,765	169,000
Other local income (Coke bonus pymt)	11,667	11,667	11,667	11,667	11,667	11,667	35,001	35,000
TOTAL REVENUE	85,344	86,667	36,139	34,667	76,283	82,667	197,766	204,000
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	3,988	10,180	-	-	1,880	8,999	5,868	19,179
Supplies & Materials	2,360	3,000	-	-	3,170	3,500	5,530	6,500
Operating Expenses	(5)	3,125	-	-	16	5,100	11	8,225
TOTAL OPERATING EXPENDITURES	6,343	16,305	-	-	5,066	17,599	11,409	33,904
OPERATING INCOME (LOSS) – FOODSERVICE	79,001	70,362	36,139	34,667	71,217	65,068	186,357	170,096
NON OPERATING EXPENSES								
Capital Outlay	0	-	4,767	-	11,284	8,000	16,051	8,000
Transfers In / (Out)	0	(10,000)	-	(50,000)	(30,000)	(50,000)	(30,000)	(110,000)
TOTAL NON OPERATING EXPENSES	-	10,000	4,767	50,000	41,284	58,000	46,051	118,000
NET CHANGE IN BALANCE	79,001	60,362	31,372	(15,333)	29,933	7,068	140,306	52,096
ENDING FUND BALANCE	79,001	139,363	437,647	422,314	29,933	37,001	546,581	598,677

2013-2014

ADOPTION BUDGET



INTERNAL SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>
BEGINNING BALANCE	976,288	1,039,345
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,051,288	1,114,345
EXPENDITURES		
SELF-INSURANCE COSTS	11,943	85,000
SETTLEMENTS	-	65,000
ENDING BALANCE	1,039,345	964,345

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>
BEGINNING BALANCE	1,128,705	1,439,131
REVENUES	310,576	-
EXPENDITURES	150	-
ENDING BALANCE	1,439,131	1,439,131

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>
BEGINNING LIABILITY	930,014	792,214
INSTRUCTIONAL EXPENSE/BANKING	146,943	147,000
USAGE	(284,743)	(285,000)
ENDING LIABILITY	792,214	654,214

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>
BEGINNING BALANCE	17,025	(15,064)
TRANSFER IN (from all funds as fringe benefit %)	10,922,780	12,343,032
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	10,104,869	10,924,875
misc	-	-
TRANSFER OUT (to irrevocable trust)	850,000	1,400,000
ENDING BALANCE	(15,064)	3,093

(Total Liability is \$147.5 million as of the Nov 2012 actuarial)

Balance of the Irrevocable trust is \$13,233,836 as of June 30, 2013

2013-2014

ADOPTION BUDGET



FINANCIAL AID FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	1,176	-	1,176
REVENUES								
Federal Income	-	-	-	38,000,000	411,000	-	-	38,411,000
State Income	2,000,000	60,000	150,000	-	-	-	9,000,000	11,210,000
Local Income	-	-	-	-	-	100	-	100
TOTAL REVENUES	2,000,000	60,000	150,000	38,000,000	411,000	100	9,000,000	49,621,100
TOTAL FUNDS AVAILABLE	2,000,000	60,000	150,000	38,000,000	411,000	1,276	9,000,000	49,622,276
EXPENDITURES & OTHER OUTGO								
Operating Expenses						100		100
Student Financial Aid	2,000,000	60,000	150,000	38,000,000	411,000		9,000,000	49,621,000
TOTAL EXPENDITURES & OTHER OUTGO	2,000,000	60,000	150,000	38,000,000	411,000	100	9,000,000	49,621,100
ENDING FUND BALANCE	-	-	-	-	-	1,176	-	1,176

(Does not include BOG Waivers)

2013-2014

ADOPTION BUDGET



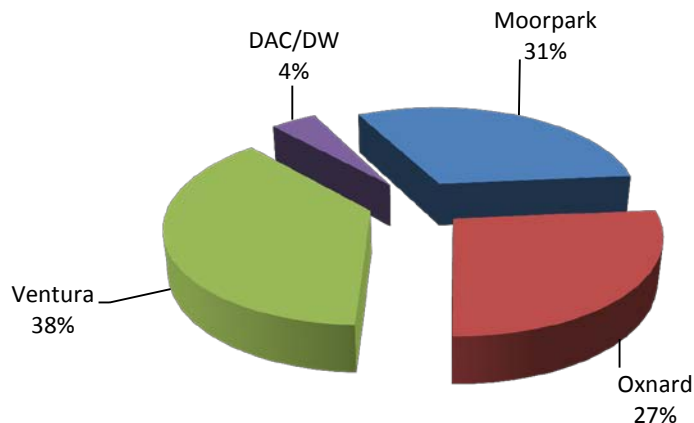
CAPITAL PROJECTS FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2012-13 ADOPTION BUDGET	2012-13 ACTUAL EXPENDITURES	2013-14 ADOPTION BUDGET
8000 REVENUES	2,224,619	4,886,128	2,570,637
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	103,806	314,925	74,885
5000 OTHER OPERATING EXP	861,289	781,503	823,643
6000 CAPITAL OUTLAY	78,226,052	18,451,268	63,731,340
7000 TRANSFERS IN/OUT	4,752,443	594,566	4,991,439
TOTAL BUDGETED EXPENDITURES	83,943,590	20,142,262	69,621,308
Net Change Fund Balance			(67,050,671)
Beginning Fund Balance			69,556,652
Ending Fund Balance			2,505,981

Expenditure Budget by Site



See Appendix A-6 for detail.

2013-2014

ADOPTION BUDGET



APPENDICES

2013-2014

ADOPTION BUDGET



**PROP 30 EPA EXPENDITURE REPORT
A-1**

2013-2014

ADOPTION BUDGET



**GENERAL FUND HISTORICAL
EXPENDITURES & HEADCOUNTS
A-2**

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

		<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>					
FTES											
	<i>funded</i>	25,729	25,439	24,163	24,813	26,381					
	<i>actual</i>	25,791	25,439	24,163	24,813	26,381					
Revenue		106,907,504	112,976,695	119,566,022	127,105,471	136,167,317					
Faculty											
salary		47,455,845	51,656,067	49,684,232	51,776,145	57,469,055					
payroll driven		6,756,781	6,507,195	5,951,803	5,742,940	6,133,202					
health & welfare		3,826,979	3,945,919	4,276,060	4,915,309	4,747,383					
Retiree/HRL**		2,190,686	2,109,744	2,590,717	3,139,174	3,630,377					
Total Faculty		60,230,291	64,218,924	62,502,811	65,573,569	71,980,017	57.8%	57.5%	53.6%	53.4%	53.3%
Management *											
salary		4,851,108	4,794,064	4,910,159	4,672,873	5,572,392					
payroll driven		702,410	680,750	643,674	563,519	677,673					
health & welfare		403,087	398,818	406,244	396,114	491,249					
Retiree/HRL**		523,207	485,969	415,597	428,413	560,775					
Total Management		6,479,812	6,359,601	6,375,674	6,060,920	7,302,089	6.2%	5.7%	5.5%	4.9%	5.4%
Classified											
salary		14,326,663	15,420,047	14,788,336	15,317,074	16,478,408					
payroll driven		3,076,277	3,316,416	2,948,523	2,891,291	3,034,162					
health & welfare		3,195,662	3,093,586	3,164,866	3,354,433	3,698,598					
Retiree/HRL**		1,764,057	1,707,902	2,014,907	2,554,642	2,298,501					
Total Classified		22,362,659	23,537,951	22,916,632	24,117,440	25,509,668	21.5%	21.1%	19.6%	19.6%	18.9%
Sup/Conf/Other *											
salary		2,875,300	3,247,226	3,480,982	3,860,385	4,536,098					
payroll driven		511,531	584,792	562,292	562,283	620,691					
health & welfare		445,602	454,189	453,088	508,838	577,234					
Retiree/HRL**		436,423	391,961	334,703	447,713	397,820					
Total Sup/Conf/Other		4,268,855	4,678,168	4,831,066	5,379,220	6,131,843	4.1%	4.2%	4.1%	4.4%	4.5%
Total Personnel Exp		93,341,617	98,794,644	96,626,183	101,131,149	110,923,618	89.6%	88.4%	82.8%	82.4%	82.2%
Supplies & Materials		905,453	1,012,782	1,232,820	1,352,052	1,775,660	0.9%	0.9%	1.1%	1.1%	1.3%
Other Expenditures		8,223,664	9,860,746	10,384,445	12,006,562	13,128,649	7.9%	8.8%	8.9%	9.8%	9.7%
Capital Outlay		529,756	629,731	1,209,179	2,114,059	927,669	0.5%	0.6%	1.0%	1.7%	0.7%
Other Outgo		1,195,759	1,440,733	7,230,646	6,146,291	8,222,356	1.1%	1.3%	6.2%	5.0%	6.1%
Total Direct Exp		10,854,632	12,943,992	20,057,090	21,618,964	24,054,334	10.4%	11.6%	17.2%	17.6%	17.8%
Total Expenditures		104,196,249	111,738,636	116,683,273	122,750,113	134,977,952					

* 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 proportional share using FY03, as detail data was unavailable.

FY09		FY10		FY11		FY12		FY13	
26,847		25,841		26,530		24,391		24,700	
29,348		29,218		27,333		26,458		25,036	
140,905,801		136,316,095		137,799,108		126,182,001		126,524,926	
58,455,912		57,691,334		55,236,772		53,292,636		50,239,973	
6,295,263		6,221,260		6,168,478		6,493,334		5,967,982	
5,007,471		5,706,317		5,522,753		5,882,413		6,806,471	
3,540,681		3,549,716		3,873,271		5,445,051		6,130,543	
73,299,328	54.4%	73,168,627	54.6%	70,801,273	52.8%	71,113,435	54.1%	69,144,969	54.7%
6,655,537		6,208,087		5,862,297		5,871,959		5,765,993	
881,744		868,171		872,155		921,546		900,525	
590,708		586,033		572,702		599,789		584,837	
491,652		413,192		790,521		915,597		992,121	
8,619,641	6.4%	8,075,483	6.0%	8,097,676	6.0%	8,308,890	6.3%	8,243,476	6.5%
18,497,984		18,191,742		17,470,685		16,304,500		14,806,466	
3,460,100		3,477,713		3,562,189		3,546,161		3,213,658	
3,979,132		4,111,490		4,098,897		4,024,525		3,728,686	
2,283,600		2,218,482		2,417,697		2,554,574		2,474,329	
28,220,816	21.0%	27,999,428	20.9%	27,549,468	20.5%	26,429,761	20.1%	24,223,139	19.2%
4,337,870		4,203,633		4,642,222		4,708,073		4,732,250	
611,777		614,536		694,240		757,401		792,522	
558,981		549,040		599,935		650,548		725,104	
345,627		308,219		402,186		472,824		541,169	
5,854,255	4.3%	5,675,428	4.2%	6,338,583	4.7%	6,588,846	5.0%	6,791,044	5.4%
115,994,039	86.1%	114,918,966	85.8%	112,787,000	84.1%	112,440,932	85.5%	108,402,628	85.7%
1,796,084	1.3%	1,669,622	1.2%	1,901,863	1.4%	1,864,553	1.4%	1,714,340	1.4%
12,320,532	9.1%	12,219,128	9.1%	11,529,762	8.6%	11,283,434	8.6%	11,561,194	9.1%
427,325	0.3%	334,672	0.2%	920,548	0.7%	561,381	0.4%	645,889	0.5%
4,139,816	3.1%	4,871,794	3.6%	7,044,453	5.2%	5,410,247	4.1%	4,157,242	3.3%
18,683,758	13.9%	19,095,215	14.2%	21,396,626	15.9%	19,119,615	14.5%	18,078,665	14.3%
134,677,798		134,014,181		134,183,627		131,560,547		126,481,293	

Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

Total District	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Admissions & Records	1,862,281	2,050,515	2,176,628	2,105,558	1,987,447	1,919,076	1,746,533
Ancillary Services	2,071,332	1,917,272	2,161,817	2,506,887	2,696,553	1,757,776	1,347,427
Auxiliary Services ^a	138	34	764,630	778,370	821,584	886,252	970,933
Community Services & Economic Dev	1,764,396	2,377,544	2,816,331	1,949,057	1,588,186	1,561,425	1,056,558
General Institutional Support Svcs	23,456,782	25,924,045	26,479,955	23,428,669	22,040,586	21,888,349	22,306,130
Instructional	67,755,774	72,470,196	72,519,253	72,146,655	69,419,794	68,775,153	66,127,079
Instructional Administration	6,881,952	7,666,242	8,798,962	11,157,815	11,293,264	11,855,751	11,259,018
Instructional Support Services	3,808,164	3,911,262	4,335,222	3,866,934	3,323,146	3,242,230	3,231,640
Long-Term Debt & Other Financing ^b	(5)	-	566,499	566,499	566,499	566,499	141,625
Operation & Maintenance of Plant	12,213,657	12,840,089	13,078,606	12,495,462	13,086,827	12,932,493	12,740,848
Physical Property And Related Acqui	557,908	47,464	31,248	18,937	(109)	-	83,361
Planning, Policymaking & Coordination	2,458,531	3,062,303	3,085,191	2,964,021	2,630,575	2,562,144	2,658,072
Student Counseling and Guidance	6,660,365	7,516,457	7,751,573	6,899,739	6,798,487	6,389,751	5,783,627
Student Svcs Other	11,874,068	13,058,037	13,871,492	14,528,113	12,353,833	11,218,984	11,512,960
Transfer, Student Aid & Other Outgo	9,074,231	10,195,311	6,404,935	6,597,407	9,222,568	5,167,687	4,953,532
Total	150,439,575	163,036,771	164,842,342	162,010,124	157,829,237	150,723,569	145,919,344

^a In FY07 - FY08 Contract Ed posted to Community Services

^b In FY07 - FY08 \$566,499 in long-term debt repayment posted to Operation & Maint.

Ventura County Community College District Employee Headcounts

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Total CA Res FTES (actual)	25,791	25,439	24,163	24,813	26,381	29,348	29,218	27,333	26,458	25,036
Total CA Res FTES (funded)	25,729	25,439	24,163	24,813	26,381	26,847	25,841	26,530	24,391	24,700

	Fall03	Fall04	Fall05	Fall06	Fall07	Fall08	Fall09	Fall10	Fall11	Fall12
Full Time Academic ¹	367	408	406	386	398	417	398	395	392	381
Part Time Academic (FTEF) ^{2, a}	426	397	386	414	437	428	382	339	323	314
Total Faculty (FTEF)	793	805	792	800	835	845	780	734	715	695
Management ^(b)	47	45	42	40	47	56	54	46	46	45
Supervisors	33	34	32	31	32	31	29	32	33	36
Classified	498	475	457	457	464	496	479	444	419	370
Confidential	12	12	12	12	12	12	12	13	14	13
Other	-	-	-	-	-	-	-	-	-	-
Total Non Faculty ³	590	566	543	540	555	595	574	535	512	464

^{a)} Does not include extra hourly assignments for FT faculty

^{b)} Increase in Management from FY08 to FY09 due to: 4 DAC positions upgraded from supervisor to mgmt, 3 IT mgrs (1 DAC and 2 campus), Dean, Vice Chancellor of Planning, VP of Student Learning.

^{c)} increase in supervisors from FY10 to FY11 due to: +2 IT supervisors, +1 OC bookstore, +1 MC financial aid, increase from FY12 to FY13 due to: +3 burser, +1 OC child care

Source:

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

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

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

2013-2014

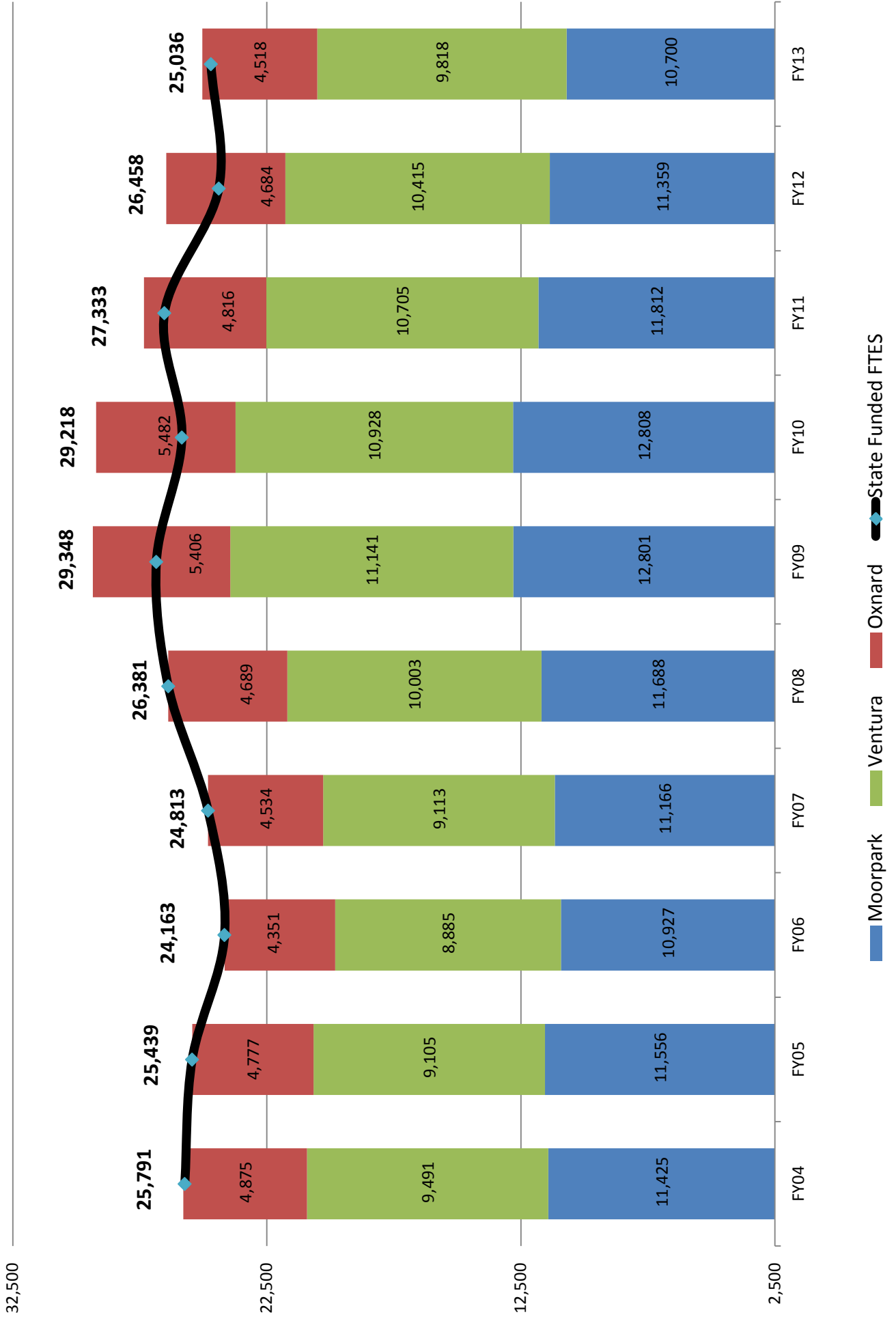
ADOPTION BUDGET



HISTORICAL FTES

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District Generated Resident FTES



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

2013-2014

ADOPTION BUDGET



GENERAL FUND DESIGNATED-DETAIL

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE

FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	318,993	-	318,993	-
15221	MC	Library Materials & Databases	58,386	-	58,386	-
15222	MC	Inst & Non Inst Equip	175,157	-	175,157	-
15223	MC	Tech Hardware & Software	118,717	-	118,717	-
15224	MC	Other	77,603	-	77,603	-
25220	OC	Sch Maint & Capital Furniture	155,859	-	155,859	-
25221	OC	Library Materials & Databases	14,047	-	14,047	-
25222	OC	Inst & Non Inst Equip	273,569	-	273,569	-
25223	OC	Tech Hardware & Software	54,579	-	54,579	-
25224	OC	Other	44,737	-	44,737	-
35220	VC	Sch Maint & Capital Furniture	78,888	-	78,888	-
35221	VC	Library Materials & Databases	36,003	-	36,003	-
35222	VC	Inst & Non Inst Equip	160,990	-	160,990	-
35223	VC	Tech Hardware & Software	190,854	-	190,854	-
35224	VC	Other	60,167	-	60,167	-
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			1,818,549	-	1,818,549	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
12909	MC	Zoo Operations	666,500	187,000	202,566	650,934
15002	MC	Civic Center	-	110,000	110,000	-
15004	MC	Indirect Cost Recovery	136,811	14,986	80,777	71,021
15010	MC	Leases	1,000	13,200	14,200	-
15024	MC	Proctoring/Testing Fees	6,341	3,500	9,841	-
1512x	MC	Community Services	-	6,600	6,600	-
22073	OC	Foundation support	7,242	304,301	304,301	7,242
22147	OC	CSSC County Lease	642,397	-	200,000	442,397
24461	OC	Auto Body	6,783	1,300	6,282	1,801
24510	OC	Dental Hygiene	30,669	40,000	41,380	29,289
24528	OC	Fire Academy-CPAT	98,051	65,000	71,559	91,492
24565	OC	EMT Skills Testing	1,951	11,388	13,339	-
25002	OC	Civic Center	157,404	220,000	265,398	112,006
25003	OC	Community Services/Traffic School	7,906	43,000	50,906	0
25004	OC	Indirect Cost Recovery	718,441	85,250	67,000	736,691
25010	OC	Leases	31,563	30,000	30,000	31,563
25016	OC	OC Auto Shop	-	-	-	-
25023	OC	College Improvement Fund	34,036	-	30,810	3,225
25024	OC	Proctoring/Testing Fees	3,503	500	500	3,503
25201	OC	CC Foundation Smog Ref & Tech	495	12,000	12,000	495
31031	VC	GIS	957	2,300	2,300	957
32073	VC	Foundation support	-	-	-	-
35002	VC	Civic Center	916	157,019	157,019	916
35003	VC	Community Services	2,633	-	-	2,633
35004	VC	Indirect Cost Recovery	364,381	25,000	47,853	341,528
3501x	VC	Leases	128,051	100,379	22,237	206,193
35024	VC	Proctoring/Testing Fees	7,110	8,000	2,500	12,610
75004	DAC	Indirect Cost Recovery	421,805	-	64,000	357,805
82123	DWS	Remote Registration	220,545	150,000	58,857	311,688
89072	DWS	Sheriff Training Acad Lease	533	135,128	135,128	533
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			3,698,026	1,725,851	2,007,354	3,416,523
TOTAL GF- UNRESTRICTED DESIGNATED (ECON DEV)			681,927	2,115,433	2,096,277	701,084
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			4,379,954	3,841,284	4,103,631	4,117,607

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
53001	DWS	District Economic Development Off	681,927	528,055	508,898	701,084
54001	DWS	Contract Education (CE)	-	10,000	10,000	-
54003	DWS	County of Ventura HR Dept (CE)	-	100,000	100,000	-
54004	DWS	Decker Outdoor Corp. Leadership Tra	-	1,455	1,455	-
54005	DWS	Co of Vta Behavioral Health Dep(CE)	-	82,425	82,425	-
54008	DWS	NSWC PHD (CE)	-	49,740	49,740	-
54010	DWS	COV Title IVE Casa (CE)	-	690,000	690,000	-
54011	DWS	COV Title IVE Special Projects (CE)	-	588,401	588,401	-
54016	DWS	Spatz Laboratories:Leadership Training	-	5,670	5,670	-
54017	DWS	Econ Dev Collab-Ventura Co	-	59,688	59,688	-
TOTAL CENTRALIZED ECONOMIC DEVELOPMENT			681,927	2,115,433	2,096,277	701,084

2013-2014

ADOPTION BUDGET



GENERAL FUND RESTRICTED-DETAIL

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**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
GENERAL FUND - RESTRICTED**

FUND	MC	OC	VC	DW	TOTAL
121 STATE CATEGORICAL FUNDS	2,315,846	2,398,489	2,958,667	10,895	7,683,897
125 OTHER STATE GRANTS	456,130	266,554	498,063	0	1,220,747
126 FEDERAL AND LOCAL GRANTS	79,343	2,844,894	1,895,182	0	4,819,419
127 CONTRACTS	0	209,810	120,000	0	329,810
128X RESTRICTED LOTTERY & IELM	1,226,103	394,627	1,042,990	0	2,663,720
129 OTHER RESTRICTED	157,474	197,479	269,857	90,515	715,326
	<u>4,234,896</u>	<u>6,311,853</u>	<u>6,784,760</u>	<u>101,410</u>	<u>17,432,918</u>

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 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	22,273	147,864	44,867		215,004
x6002	DSPS	563,054	375,460	615,292		1,553,806
x6003	EOPS	359,087	690,948	580,797		1,630,832
	Student Success and Support					
x6004	(form. Matriculation)	326,632	187,813	302,134		816,579
x6038	TANF	29,087	62,106	55,901		147,094
x6111	BFAP-SFAA	372,421	296,497	468,104		1,137,022
x7041	CalWORKS	145,031	261,702	239,511		646,244
x7101	Perkins IV Transitions	44,025	44,025	44,025		132,075
x7010	Perkins IV Title I Part C	212,421	188,334	325,101		725,856
86029	Staff Diversity				10,895	10,895
x6009	Excess College Effort - DSPS	13,012	6,838	12,935		32,785
x8228	ESL/Basic Skills 11-12 (Carryover)	48,803	5,970	90,000		144,774
x8229	ESL/Basic Skills 12-13 (Carryover)	90,000	40,932	90,000		220,932
x8230	ESL/Basic Skills 13-14	90,000	90,000	90,000		270,000
	TOTAL STATE CATEGORICAL FUNDS	2,315,846	2,398,489	2,958,667	10,895	7,683,897

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (STATE GRANTS)

FUND 125

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>D/WIDE</u>	<u>TOTAL</u>
STATE GRANTS						
x7054	Foster and Kinship Care Education (FKCE)	110,091	104,316	107,507		321,914
37096	MESA			50,500		50,500
x7259	ADN Enrollment Growth Nursing Grant 12-14 - Year 2	175,400		198,200		373,600
x8602	SB 70 CTE Community Collaborative - Year 5	54,640	51,830	25,856		132,325
x8603	SB 70 CTE Community Collaborative - Year 6	116,000	110,408	116,000		342,408
TOTAL STATE GRANT FUNDS		456,130	266,554	498,063	0	1,220,747

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 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>
18332	CSU-Hybrid Labs Consortium	79,343			79,343
37202	Title V HSI - VELOCIDAD - Year 1			362,563	362,563
37203	Title V HSI - VELOCIDAD - Year 2			596,594	596,594
27075	SBVCDS Dental Assisting Program		88,212		88,212
27123	Project CREATE - Year 4		13,800		13,800
x7165	Title V HSI Cooperative - Year 1		1,001		1,001
x7166	Title V HSI Cooperative - Year 2		15,398	14,163	29,561
x7167	Title V HSI Cooperative - Year 3		195,654	206,124	401,778
x7168	Title V HSI Cooperative - Year 4		189,525	585,012	774,537
28233	GE Seminar CSUCI Year 3		8,589		8,589
x7313	CSUCI ACCESSO Year 2		18,991	20,241	39,232
x7314	CSUCI ACCESSO Year 3		29,500	39,500	69,000
27180	STEM II - Year 1		190,249		190,249
27181	STEM II- Year 2		888,598		888,598
27182	STEM II- Year 2		1,196,377		1,196,377
28107	Boots to Books		9,000		9,000
38048	Arthur Rupe Foundation I			6,939	6,939
38049	Arthur Rupe Foundation II			59,300	59,300
37053	Muslim Journeys: Let's Talk About It			4,500	4,500
37051	Ryan O'Neil Memorial Fund			246	246
TOTAL GRANT FUNDS		79,343	2,844,894	1,895,182	4,819,419

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	City of Oxnard Housing Authority		20,000		20,000
37050	Dept. of Youth Authority Year 2			120,000	120,000
TOTAL CONTRACT FUNDS		0	209,810	120,000	329,810

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION
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 \$662K c/o)	967,596			967,596
VAR	Restricted Lottery (incl \$171K c/o)		299,019		299,019
VAR	Restricted Lottery (incl \$504K c/o)			782,904	782,904
TOTAL NEW AND CARRYOVER RESTRICTED LOTTERY FUNDS		967,596	299,019	782,904	2,049,519

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

<u>ORG #</u>		<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
VAR	Instructional Eq & Library Mat'l's	258,506	95,608	260,087	614,201
TOTAL IELM FUNDS		258,506	95,608	260,087	614,201
TOTAL ALL 128XX FUNDS		1,226,103	394,627	1,042,990	2,663,720

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 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>
x6005	Veterans	8,724	9,019	13,492		31,235
x6006	College Work Study (Federal)	148,750	188,460	256,365		593,575
81009	Financial Aid Admin Allowance				90,515	90,515
TOTAL OTHER FUNDING		157,474	197,479	269,857	90,515	715,326

2013-2014

ADOPTION BUDGET



CAPITAL FUND RESTRICTED-DETAIL

A-6

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND	MC	OC	VC	DW	TOTAL
412 STATE SCHEDULED MAINTENANCE	203,632	268,893	409,773	-	882,298
419 LOCALLY FUNDED PROJECTS	6,567,733	1,810,231	1,564,243	552,008	10,494,215
415 FORMER REDEVELOPMENT AGENCY FUNDS	3,835,240	1,178,011	556,972	-	5,570,223
417 NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE	327,343	71,720	171,623	-	570,685
43XX MEASURE S BOND PROJECTS	10,356,254	15,533,346	24,401,210	307,191	50,598,001
44x/451 NEW INFORMATION TECHNOLOGY & TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT	350,000	110,500	150,376	895,008	1,505,885
	21,640,202	18,972,701	27,254,197	1,754,208	69,621,308

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
CAPITAL PROJECTS FUND

STATE SCHEDULED MAINTENANCE PROJECTS

SCHEDULED MAINTENANCE PROJECTS RESOURCES:		
SCHEDULED MAINTENANCE - STATE ALLOCATION		442,422
SCHEDULED MAINTENANCE - LOCAL FUNDING (STATE REQUIRED MATCH)		439,876
TOTAL RESOURCES		882,298

LOC	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2013-2014 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS					
MC	GENERAL SCHEDULED MAINTENANCE	203,632	-	203,632	203,632
OC	IRRIGATION - PHASE 2	99,095	80,317	18,778	18,778
OC	GENERAL SCHEDULED MAINTENANCE	54,232	-	54,232	54,232
OC	JCC 1/2/3 R&R GUTTERS	16,195	-	16,195	16,195
OC	GENERAL SCHEDULED MAINTENANCE	179,688	-	179,688	179,688
VC	RECOMMISSION UTILITIES & BUILDING SYSTEMS I/II	160,079	148,502	11,578	11,578
VC	CSA HVAC RENOVATION	211,698	42,650	169,048	169,048
VC	GENERAL SCHEDULED MAINTENANCE	229,148	-	229,148	229,148
TOTAL SCHEDULED MAINTENANCE PROJECTS		1,153,767	271,469	882,298	882,298

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2013-2014 PROJECT BUDGET
19107	MC	HEALTH SCIENCES FF&E	388,900	-	388,900	388,900
19140	MC	TECHNOLOGY BUILDING MODERNIZATION	406,177	357,242	48,935	48,935
19148	MC	OBSERVATORY CLASSROOM PROJECT	75,000	7,500	67,500	67,500
19157	MC	ADMINISTRATION BUILDING RENOVATION	700,000	67,312	632,688	632,688
19158	MC	SPECIAL REPAIRS & SITE IMPROVEMENT	893,242	560,535	332,707	332,707
19159	MC	FORUM (AA-147) RENOVATION	250,000	5,914	244,086	244,086
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
19172	MC	MC TRASH COMPACTOR PROJECT	175,675	134,165	41,510	41,510
19175	MC	TELEPHONE SYSTEM UPGRADE	75,000	71,690	3,310	3,310
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	480,000	399,023	80,977	80,977
19179	MC	PS BUILDING HVAC UPGRADES	943,446	934,144	9,302	9,302
19180	MC	OVERFLOW PARKING LOT REPAIRS BID 427	35,000	3,586	31,414	31,414
19181	MC	THEATER LIGHTING REPLACEMENT PHASE 2	470,633	2,717	467,916	467,916
19183	MC	PERFORMING ARTS EMERGENCY LIGHTING PROJECT	105,000	10,043	94,958	94,958
19184	MC	LOW VOLTAGE AND DATA CABLING	20,000	14,776	5,224	5,224
19186	MC	FOOTBALL STADIUM LIGHTING REPLACEMENT	20,000	5,727	14,273	14,273
19187	MC	COMPUTER LABS AND JOURNALISM CLASSROOM	20,000	4,929	15,071	15,071
19189	MC	AA ARTS COMPLEX RENOVATION PH1	68,116	36,860	31,256	31,256
19192	MC	CW ENERGY MANAGEMENT REFIT	620,000	8,250	611,750	611,750
19193	MC	SMART KEY HARDWARE	184,155	181,106	3,049	3,049
19194	MC	LMC EXTERIOR DECK WATERPROOFING	17,374	-	17,374	17,374
19195	MC	MC ADMIN SERVER ROOM HVAC UPGRADES	30,000	-	30,000	30,000
19206	MC	ACCESS BUILDING FLOOR/BLDG REPAIRS	10,000	2,471	7,529	7,529
19211	MC	SEC EFFECTS A A BUILDING	655,588	192,992	462,596	462,596
19458	MC	GENERAL SCHEDULED MAINTENANCE	1,216,887	-	1,216,887	1,216,887
29087	OC	HAZ MAT GASOLINE REMOVAL MW#4	1,229,621	974,019	255,603	255,603
29097	OC	LANDSCAPING PROJECT	50,698	8,283	42,415	42,415
29123	OC	BOOKSTORE RENOVATION	431,697	225,239	206,458	206,458
29124	OC	LRC RENOVATION (SUPPLEMENT BOND FUNDING)	173,413	93,075	80,338	80,338
29175	OC	OC TELEPHONE SYSTEM UPGRADE	60,000	52,716	7,284	7,284
29403	OC	UNIDENTIFIED CAPITAL PROJECT ORG	372,900	-	372,900	372,900
29451	OC	ROSE AVENUE CORRIDOR LANDSCAPE WALKWAY	190,000	179,940	10,060	10,060
29458	OC	GENERAL SCHEDULED MAINTENANCE	521,922	-	521,922	521,922
29919	OC	CAFETERIA IMPROVEMENTS/MAINTENANCE ACCT	100,000	-	100,000	100,000
29920	OC	CONCRETE APRON REPAIR	25,000	-	25,000	25,000
29924	OC	CSSC IMPROVEMENTS	50,000	-	50,000	50,000
29939	OC	MARQUEE PROJECT	100,000	3,750	96,250	96,250
29940	OC	SOUTH HALL DEMOLITION PROJECT	50,000	8,000	42,000	42,000
39175	VC	TELEPHONE SYSTEM UPGRADE	110,000	90,384	19,616	19,616
39458	VC	GENERAL SCHEDULED MAINTENANCE	1,910	-	1,910	1,910
39462	VC	FIRE ALARM SYSTEM	160,000	11,200	148,800	148,800
39804	VC	SAFETY REPAIRS	271,460	269,675	1,785	1,785

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2013-2014 PROJECT BUDGET
39920	VC	OFFICE RENOVATIONS	100,000	71,083	28,917	28,917
39923	VC	ATHLETIC DANCE ROOM RENOVATIONS	216,000	177,292	38,708	38,708
39924	VC	CAMPUS STUDENT CENTER RENOVATION	479,474	451,714	27,759	27,759
39927	VC	ADMIN BUILDING RESTROOM RENOVATION	52,000	8,959	43,041	43,041
39929	VC	MODULAR VILLAGE	30,000	4,019	25,981	25,981
39930	VC	NORTH PARKING LOT TENNIS ANNEX UPGRADE	74,000	66,768	7,232	7,232
39931	VC	EAST PARKING LOT	225,625	9,000	216,625	216,625
39932	VC	ADMINISTRATION & ELC BUILDING ROOFING	192,347	172,626	19,721	19,721
39933	VC	MATH SCIENCE BUILDING HVAC RENOVATION	550,000	39,600	510,400	510,400
39934	VC	PROGRAM REVIEW FACILITIES IMPROVEMENT PHS2	100,000	2,580	97,420	97,420
39935	VC	LOCKER ROOM RENOVATION	243,500	239,874	3,626	3,626
39936	VC	CLASSROOM UPGRADES	60,300	12,310	47,990	47,990
39937	VC	WRIGHT EVENT CENTER RENOVATION	15,000	9,434	5,566	5,566
39938	VC	GROUNDS IMPROVEMENT PROJECT	44,200	1,528	42,672	42,672
39939	VC	TENNIS COURT IMPROVEMENTS	110,000	77,704	32,296	32,296
39940	VC	MAINTENANCE SHOP REMODEL	80,000	5,425	74,575	74,575
39941	VC	FITNESS CENTER FLOORING	72,050	882	71,168	71,168
39942	VC	ANTHROPOLOGY COMPLETION PROJECT	20,000	855	19,145	19,145
39943	VC	MATH/SCIENCE/GEOGRAPHY PROJECT	35,000	6,110	28,890	28,890
39944	VC	WEST FENCING PROJECT	30,000	-	30,000	30,000
39945	VC	CABLE PLANT PROJECT	30,000	9,600	20,400	20,400
89054	DW	EMERGENCY RESPONSE PLAN (EQUIP & SUPPLIES)	231,500	230,631	869	869
89073	DW	FSTA CAM SITE SCH MAINTENANCE/LANDSCAPE	336,139	-	336,139	336,139
89981	DW	PARKING MAINTENANCE PROJECTS 2014	215,000	-	215,000	215,000
TOTAL CAPITAL OUTLAY PROJECTS			17,035,379	6,541,164	10,494,215	10,494,215

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 CAPITAL PROJECTS FUND
 FUNDS 415 AND 417

NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & FORMER REDEVELOPMENT AGENCY PROGRAMS

ORG	LOC	PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2013-2014 PROJECT BUDGET
NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417						
19001	MC	CAPITAL OUTLAY SURCHARGE	266,653	60,690	327,343	327,343
29001	OC	CAPITAL OUTLAY SURCHARGE	63,558	8,162	71,720	71,720
39001	VC	CAPITAL OUTLAY SURCHARGE	124,621	47,002	171,623	171,623
SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE			454,832	115,854	570,685	570,685
FORMER REDEVELOPMENT AGENCY FUNDS-FUND 415						
19006	MC	FORMER CITY OF MOORPARK RDA (1 PROJECT AREA)	134,720.41	-	134,720	134,720
19007	MC	FORMER CITY OF SIMI VALLEY RDA (9 PROJECT AREAS)	1,710,459.76	280,000	1,990,460	1,990,460
19008	MC	FORMER CITY OF T OAKS/NEWBURY RD RDA (4 PROJECT AREAS)	1,510,059.38	200,000	1,710,059	1,710,059
29009	OC	FORMER CAMARILLO CORRIDOR RDA (1 PROJECT AREA)	381,168.39	100,000	481,168	481,168
29010	OC	FORMER PORT HUENEME RDA (5 PROJECT AREAS)	67,903.34	2,000	69,903	69,903
29016	OC	FORMER OXNARD RDA (7 PROJECT AREAS)	426,938.99	200,000	626,939	626,939
39011	VC	FORMER SAN BUENAVENTURA RDA (5 PROJECT AREAS)	22,411.55	30,000	52,412	52,412
39012	VC	FORMER PIRU EARTHQUAKE RECOVERY RDA (1 PROJECT AREA)	56,022.35	8,000	64,022	64,022
39013	VC	FORMER SANTA PAULA RDA (1 PROJECT AREA)	230,468.53	85,000	315,469	315,469
39014	VC	FORMER FILLMORE RDA (2 PROJECT AREAS)	66,841.29	2,000	68,841	68,841
39015	VC	FORMER OJAI RDA (2 PROJECT AREAS)	44,228.67	12,000	56,229	56,229
SUBTOTAL- FORMER REDEVELOPMENT AGENCY FUNDS			4,651,222.66	919,000	5,570,223	5,570,223
TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & FORMER REDEVELOPMENT AGENCY FUNDS			5,106,054	1,034,854	6,140,908	6,140,908

VENTURA COUMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
FUNDS 43XX
GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2013 - 2014 PROJECT BUDGET
MOORPARK COLLEGE PROJECTS					
19058	LRTC CONSTRUCTION COSTS (SUPPL TO STATE FUNDS)	5,500,000	5,168,376	331,624	331,624
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	8,086,676	419,324	419,324
19116	EATM COMPLEX	13,290,000	12,528,777	761,223	761,223
19117	HEALTH/SCIENCE COMPLEX	15,000,000	14,162,471	837,529	837,529
19118	LIBRARY RENOVATION	6,057,292	4,126,516	1,930,776	1,930,776
19119	ACADEMIC CENTER	24,650,000	23,019,531	1,630,469	1,630,469
VAR	PROJECTS ON HOLD/ABANDONED	88,000	78,235	9,765	9,765
19122	TELEPHONE DATA SWITCH	1,500,000	1,427,040	72,960	72,960
19123	PE FACILITIES RENOVATION AND EXPANSION	1,383,922	1,105,087	278,834	278,834
19125	PARKING STRUCTURE	16,390,412	9,048,126	7,342,286	7,342,286
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	34,376	-	34,376	34,376
19302	INFRASTRUCTURE/PIPED UTILITY SYSTEM UPGRADES	1,400,000	1,096,059	303,941	303,941
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 PERF ARTS	180,000	151,348	28,652	28,652
19502	ROOFING PROJECTS	1,200,000	1,112,472	87,528	87,528
19XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	4,600,128	(4,600,128)	(4,600,128)
	SUBTOTAL MOORPARK PROJECTS	111,275,505	100,919,250	10,356,254	10,356,254
OXNARD COLLEGE PROJECTS					
29026	COMMUNITY STUD SVCES BLDING (SUPPL TO COP)	1,900,000	1,788,676	111,324	111,324
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	2,967,800	2,746,666	221,134	221,134
VAR	PROJECTS ON HOLD/ABANDONED	80,000	67,965	12,035	12,035
29117	PERFORMING ARTS CLASSROOM & AUDITORIUM	16,646,142	15,564,431	1,081,711	1,081,711
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	27,780,907	26,202,291	1,578,617	1,578,617
29122	TELEPHONE DATA SWITCH	1,500,000	1,417,900	82,100	82,100
29123	BOOKSTORE RENOVATION/EXPANSION	22,157	20,442	1,715	1,715
29124	LRC NEW CONSTRUCTION	22,100,000	20,767,318	1,332,682	1,332,682
29125	GYMNASIUM REMODEL	1,016,000	936,533	79,467	79,467
29127	LRC RENOVATION	8,643,899	892,891	7,751,009	7,751,009
29132	UNALLOCATED SPECIAL REPAIRS	41,525	-	41,525	41,525
29140	DENTAL HYGIENE EXPANSION & MODERNIZATION	7,631,000	693,124	6,937,876	6,937,876
89106	FIRE TRAINING ACADEMY	255,016	241,521	13,495	13,495
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	1,279,122	120,878	120,878
29300	ALLOCATED/NOT DESIGNATED BOND INTEREST	36,488	-	36,488	36,488
29302	INFRASTRUCTURE/PIPED UTILITY SYS UPGRADES	3,869,191	3,641,582	227,609	227,609
29303	INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	310,000	110,024	199,976	199,976
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	-	-

VENTURA COUMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
FUNDS 43XX
GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2013 - 2014 PROJECT BUDGET
29432	REPLACE A/C UNIT BLDG #12 OE	106,040	72,180	33,860	33,860
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*	-	5,446,968	(5,446,968)	(5,446,968)
	SUBTOTAL OXNARD PROJECTS	118,451,435	102,918,088	15,533,346	15,533,346
	VENTURA COLLEGE PROJECTS				
39066	LRC CONSTRUCTION (SUPPL TO STATE FUNDS)	2,865,000	2,640,675	224,325	224,325
39068	LRC SECONDARY & TERTIARY EFFECTS	4,920,000	4,657,178	262,822	262,822
39082	MODERNIZATION APP, S & DP BUILDINGS	4,765,799	4,490,031	275,768	275,768
39083	MODERNIZATION F BUILDING (COMMUNICATIONS)	455,335	391,930	63,405	63,405
39101	RETIRE CAPITAL FINANCING	2,237,873	2,237,873	-	-
39105	RENOVATE ATHLETIC FACILITIES	10,672,665	10,089,214	583,451	583,451
39109	VC INFRASTRUCTURE	28,317	28,317	-	-
39110	APPLIED SCIENCE BUILDING	16,050,000	1,923,223	14,126,777	14,126,777
39111	M & O RENOVATION	5,227,991	509,068	4,718,923	4,718,923
39115	INFRASTRUCTURE/ELECTRICAL SYSTEM UPGRADES	700,000	154,062	545,938	545,938
39116	SCIENCE BUILDING UPGRADES	185,000	171,362	13,638	13,638
39117	RENOVATE THEATER BULDING G	16,502,464	15,377,802	1,124,662	1,124,662
VAR	PROJECTS ON HOLD/ABANDONED	247,000	223,496	23,504	23,504
39120	GENERAL PURPOSE & HI TECH FACILITY	45,902,701	43,574,328	2,328,373	2,328,373
39122	TELEPHONE DATA SWITCH	1,500,000	1,423,568	76,432	76,432
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	5,200,000	421,279	4,778,721	4,778,721
89106	SHERIFF TRAINING ACADEMY	1,020,066	969,955	50,111	50,111
39300	ALLOCATED/NOT DESIGNATED BOND INTEREST	38,600	-	38,600	38,600
39302	INFRASTRUCTURE/PIPED UTILITY SYSTEMS UPGRAD	380,000	339,944	40,056	40,056
39303	INFRASTRUCT/IMPROV TO CAMPUS SITE FINISHES	20,000	-	20,000	20,000
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	815,323	52,682	52,682
39XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	5,524,985	(5,524,985)	(5,524,985)
	SUBTOTAL VENTURA PROJECTS	125,120,494	100,719,284	24,401,210	24,401,210
89106/22	FIRE/SHERIFF/POLICE EDUC & TRAINING ACADEMY	25,506,178	24,129,176	1,377,002	1,377,002
89301	ALLOCATED/NOT DESIGNATED BOND INTEREST	7,861	-	7,861	7,861
89XXX	SITE PLANNING & DEVELOPMENT COSTS*	-	1,077,672	(1,077,672)	(1,077,672)
	SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY	25,514,039	25,206,848	307,191	307,191
	TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS	380,361,472	329,763,471	50,598,001	50,598,001

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2013-2014 ADOPTION BUDGET
 NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT FUND
 FUNDS 44X AND 451

FUND	ORG	PROJECT DESCRIPTION	TOTAL PROGRAM RESOURCES	2013-2014 PROJECT BUDGET	2013-2014 PROJECTED ENDING BALANCE
441	19031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	850,990	350,000	500,990
443	29031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	375,519	110,500	265,019
445	39031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	53,707	53,707	-
445	35012	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	96,670	96,670	-
447	79031	TECHNOLOGY REFRESH/EQUIP REPLACEMENT	311,417	75,867	235,550
448	82188	INFORMATION TECHNOLOGY EQUIPMENT	50,000	50,000	-
451	82174	NEW INFORMATION TECHNOLOGY SYSTEMS	769,142	769,142	-
TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT			2,507,444	1,505,885	1,001,559