

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET

2020-2021
October 13, 2020



MOORPARK
COLLEGE

OXNARD
COLLEGE

VENTURA
COLLEGE

VENTURA
EAST CAMPUS

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2020-2021 ADOPTION BUDGET



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

OCTOBER 13, 2020

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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District Mission Statement

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

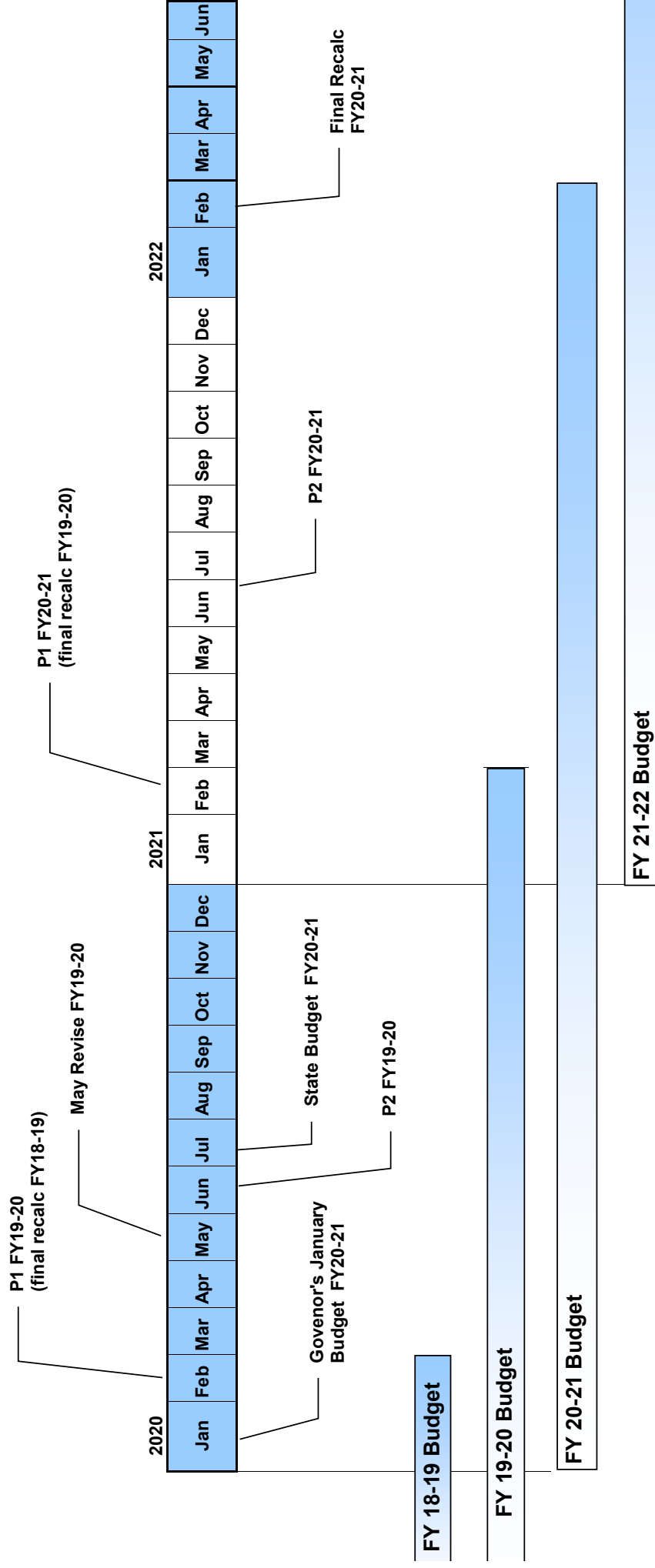
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

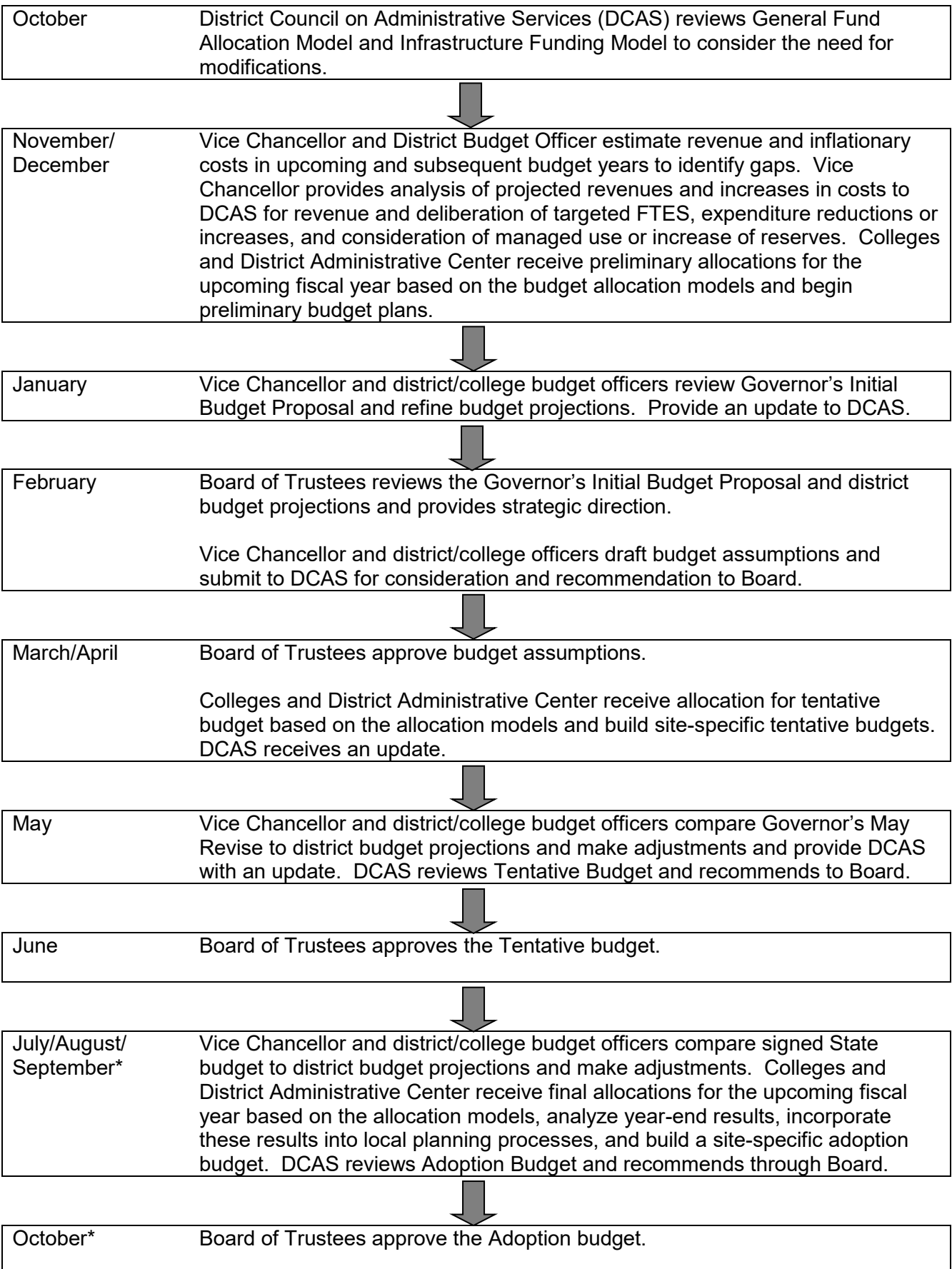
TIMELINE AND PROCESS

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
- 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



*For fiscal year 2020-21, California Community Colleges Chancellor Eloy Oakley issued an executive order extending the regulatory deadlines for Budget approvals. Therefore, in order to adequately respond to the changes contained in the May Revise, the FY2020-21 Adoption Budget is presented to the Board of Trustees in October 2020.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

ALLOCATION MODEL

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

Fiscal Year 2020-2021

I. Introduction

The Districtwide Resource Budget Allocation Model (Allocation Model) represents the methodology for distribution of Unrestricted General Fund revenues to the District's various operating units. The Allocation Model is complex enough to reflect the needs of a multi-college district and the unique characteristics of the colleges, yet simple enough to be readily understood, easily maintained, and transparent. The Model considers how the District is funded by the State and contains factors to help ensure accountability, predictability, and equity. Further, the elements of the Allocation Model are based on both resources and expenditures.

The Allocation Model addresses the distribution of resources, and is not prescriptive in how funds are to be spent at the various locations (colleges and district office). The District acknowledges differences between its colleges and recognizes the need to direct resources based on plans and objectives to meet the needs of each college's diverse populations and constituencies. The colleges have separate and specific budget development processes that are unique to each college and are reflective of the organizational culture and priorities. It is at this level that the budget must be tied to each college's strategic plans and address accreditation requirements.

Annually, the Allocation Model is reviewed by the District Council of Administrative Services (DCAS) and Cabinet. Modifications and/or revisions to the Allocation Model may be recommended for Board consideration as deemed appropriate for the maintenance of the model's equity and integrity. In light of the changes to the State's funding model with the Student Centered Funding Formula (SCFF), DCAS will continue to review the components of the District Allocation Model extensively. Any changes to the model would be effective with the 2021-22 budget.

II. Model

The Districtwide Resource Budget Allocation Model utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. The following describes the elements of the Allocation Model:

A. Revenue

The Allocation Model is designed for the distribution of all General Fund unrestricted revenue, unless identified to be distributed in a different fashion (such as to fund structural deficits). At this time, only state apportionment, unrestricted lottery, a portion of non-resident tuition, and items related to part-time comp and

benefits are included in the Allocation Model. Restoration revenue is not included in the allocation model until the year after it is earned. In years affected by the shift of FTES, revenue will be projected based on operational FTES or state reported FTES subject to the maximum of state funded base. Revenue from shifted FTES will be distributed through the Allocation Model. Restricted revenue sources of funding are allocated by the state directly to a specific college or by a district agreed-upon distribution method.

B. Districtwide Support

Resources are allocated to a set of services and expenditure elements which are recognized as best administered in a centralized fashion.

1. Districtwide Services (DWS)

The Allocation Model provides a pool of resources, referred to as Districtwide Services (DWS), to support expenditures required to meet general districtwide obligations which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations through a cost center. These expenditures include property and liability insurance, legal expenses, governing board expenses, financial and compliance audits, central technology hardware, software and management services, and other activities. These common costs benefit all operating units, but are not the direct result of any individual unit. Components and specific line item budgets will be considered each year by DCAS for inclusion in DWS or movement to another budget location.

2. Utilities

The district accounts for utilities in a central location, so as to mitigate the significant differences in utilization due to building size, construction, age, and climatic conditions affected by college locations. Expenditures represent the districtwide costs for electricity, water, gas, and land line telephone. The budget for utilities is based on historical and projected rates and usage, and presented to DCAS for review and concurrence.

3. District Administrative Center (DAC)

The district recognizes that it is fiscally prudent to provide certain services centrally through the operation of a district office (District Administrative Center – DAC). These services primarily represent those functions that can be most effectively and efficiently administered in a centralized fashion. Typical of such functions are the Chancellor's office, human resources, information technology oversight, payroll, purchasing, accounts payable, and so-forth. Currently, the DAC receives 7.1% of projected revenue. Each year, after review, if it is determined that specific budget items are to be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue will change accordingly, maintaining the same effective rate.

4. Major Initiatives

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

C. College Allocations

The Allocation Model is designed to provide fair and equitable allocations to the colleges by acknowledging areas of differences or unique characteristics between the colleges, as well as similarities. The differences, unique characteristics, and similarities considered include, but are not limited to, areas such as classroom capacity, program mix, full time equivalent students (FTES), and ratio of full time to part time faculty. These elements are considered in one or more of the components of the Allocation Model to ensure an equitable allocation process. The three separate mechanisms below address different equity issues which have been recognized by the colleges.

1. Class Schedule Delivery Allocation

This element of the Allocation Model addresses differences among the colleges related to instructional productivity which is dictated in part by facility limitations, program mix, student preparedness, full-time/part-time faculty ratios, internal organization, and faculty longevity. Using a productivity factor of 525 and actual FTES (resident, non-resident, credit, special admit credit, incarcerated credit, non-credit, and enhanced non-credit) produced by each college for the period of July 1 through June 30 of the prior year, a Full Time Equivalent Faculty (FTEF) number for the budget year is calculated. The college receives an allocation for the actual cost (salary and benefits) for the full time classroom faculty currently employed. This allocation is adjusted to reflect non-teaching assignments, such as those on approved sabbaticals and load bank leaves, department chair, American Federation of Teachers (AFT), and Academic Senate release time, and planned additional full-time faculty for the budget year. The balance of the allocation is then funded at the average hourly part-time salary and benefit rates for teaching the equivalent of a full-time load. The total of full-time faculty salary and benefit costs and the hourly FTEF is the total Class Schedule Delivery Allocation for each college.

2. Base Allocation (Fixed Allocation)

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

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

3. FTES Allocation

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

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

FTES generated through enhanced noncredit will be funded at the 2017-18 credit FTES rate plus COLA. Non-enhanced noncredit FTES is adjusted by the ratio of non-enhanced noncredit state funding rate to credit state funding rate (approximately 60%). Therefore, each college's noncredit FTES will be reduced by approximately 40%. Not-for-credit classes (community education) are not included in the Allocation Model since these classes are self-supporting. A portion of the non-resident tuition that is equivalent to the FTES amount paid by the state will remain in the Allocation Model. The amount of non-resident tuition that is in excess of the reimbursed rate will remain at the college that earned it.

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

D. Transition/Implementation Funding

Potential adjustments to the Allocation Model can result in a shift of resources between the colleges. The district recognizes the need to provide stability and may choose to phase-in the effects of these adjustments.

E. Carry-over

The Allocation Model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs. In addition to the allocation

derived through the mechanism of the model, the colleges and district office are allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 2% of their respective prior year's budget allocation. Any allowable carryover is then added to each college's total allocation to produce the college's budget allocation for development of their operating budgets.

III. **Background**

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

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

In 2003-04 when the model was set aside, the District distributed resources using the fiscal year 2002-03 allocation as a base, increasing or decreasing it proportionately each subsequent year based on changes in additional available resources from that point forward. That process continued over the next four years. Although this method distributed funds, there was not an agreed-upon budget allocation model. Distribution of new resources did not consider how the colleges had evolved since 2003-04. Further, the allocation of funds did not reflect how funding from the state was received, the uniqueness of the colleges, nor the priorities of the District. In addition, the lack of an agreed-upon allocation model had been cited in the accreditation reports and would have been a major issue if not resolved.

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while recognizing how the District is funded by the state, and be perceived as more equitable than the then existing arrangement.

In an attempt to develop a model that would be accepted as fair and equitable, areas of differences or unique characteristics between the colleges, as well as similarities, were identified. A model that considers and reflects these differences would be consistent with the objective of equitability.

The differences, unique characteristics, and similarities identified included, but were not limited to, areas such as:

- Facility constraints/classroom capacity on each campus
How many rooms hold 25, 35, 100, etc. students?
How will capacity change over the new few years?
- Program Mix - mix of general education and vocational programs
Does each college have the same proportion of vocational/career tech to general education classes?
Does the difference in program costs impact the college's decision on what programs to maintain or develop?
- Students' level of educational preparedness
Does each college have the same proportion of students who are prepared to take college-level classes?
Are needs for basic skills classes the same? (Some of the additional requirements/services of these students are to be met through special funding, such as categorical, not necessarily general fund – unrestricted dollars distributed through this model)
- Does each college have the same proportion of senior faculty (salary schedule placement)?
- How do full-time / part-time ratios of faculty compare?
- Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?
- What are the similarities/differences in core services?
- How does the size of each student body compare? (FTES)

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

The Allocation Model was adopted for use in the 2007-08 fiscal year.

IV. Updates

Since the adoption of the Districtwide Resource Budget Allocation Model for the 2007-08 fiscal year, and in accordance with the commitment to the Board to regularly review the model components to ensure a more sustainable model, the DCAS reviews the model annually.

In 2008-2009, DCAS recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

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

Through FY12, all general fund – unrestricted revenue was distributed through the model, including, but not limited to, state apportionment for FTES, local revenues such as lottery, non-resident tuition, interest income, and miscellaneous, unless agreed to be distributed through a separate allocation method. This aspect of the allocation model was changed with the adoption of the Infrastructure Funding Model, beginning in the 2012-13 fiscal year. At the end of the full transition of revenue to the Infrastructure Funding Model, only state apportionment, non-resident tuition, and items related to part-time comp and benefits were to remain in the Districtwide Resource Budget Allocation Model.

In 2014-2015 DCAS recommended the excess revenue related to FTES generation from international students be taken out of the Allocation Model and be placed in Fund 114. This incentivizes each campus to develop an international student program by allowing the excess revenue to be retained by the home campus. DCAS also recommended a productivity factor of 525 be used for each campus. This change caused a significant shift of \$500,000 from Ventura College to Moorpark College. To alleviate possible operational disruptions, the change in the productivity factor was phased in over four years with all campuses being held harmless in the first year (FY 15-16). In the subsequent three years, Ventura College's allocation was reduced by \$166,666 each year. Further, DCAS recommended the carryover percentage be changed from 1% to 2%. These changes were executed in the 2015-2016 adopted budget. The final reduction was made in the 2017-18 budget year.

In 2015-16, a review of the components of the Infrastructure Funding Model resulted in a change in the treatment of unrestricted lottery revenue. Beginning with the 2016-17 fiscal year, unrestricted lottery was removed from the Infrastructure Funding Model and included in the Districtwide Resource Budget Allocation Model for the distribution of General Fund unrestricted revenues. The percentage of revenues the District Administrative Center will receive will be adjusted accordingly to maintain the same effective rate prior to the change.

In 2015-16, the District did not fully achieve its FTES goal. However, State regulations provide the flexibility to shift qualifying class sections between fiscal years. The District utilized this option and shifted 685 FTES from 2016-17 to 2015-16. As a result of this transfer, the 2016-17 State reported FTES was 685 FTES less than the actual operational FTES. In years affected by the shift of FTES, revenue will be projected based on operational FTES or state reported FTES subject to the maximum of state funded base. For the 2017-18 budget, state apportionment was calculated assuming the 2017-18 base FTES was the same as the 2016-17 actual operational FTES, which excluded the impact of the shift of 685 FTES.

In the 2016-17 Adoption Budget, the districtwide support in the Budget Allocation Model provided funding for the District Administrative Center (DAC) at 6.98% of available revenue. Within this allocation, \$420,000 was budgeted for the annual lease payment for the Stanley Avenue office. In November 2016, the District closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. With the exception of Vice Chancellor El Fattal, members of DCAS wanted a model where the budget savings that resulted from the elimination of a lease payment for the district office would flow to the colleges and DAC over time. It was agreed that the elimination of a lease payment for the district office would bring the DAC share to 6.7%. DCAS agreed to hold the DAC harmless for FY18 and agreed, with the exception of Vice Chancellor El Fattal, to recommend the phase-in of an adjustment over four years. Due to a lack of unanimity, DCAS continued its discussions on the topic. For the FY18 Budget, the percentage allocation to the DAC remained at 6.98%.

In 2017-18, the District once again utilized its option to shift qualifying FTES between fiscal years. 590 FTES were shifted from 2018-19 into 2017-18. As a result, State reported FTES in 2017-18 was 590 more than its operational FTES. This shift not only increased District state apportionment revenue in 2017-18, but it also increased the District's 'hold-harmless' apportionment amount within the SCFF for FY 2018-19 through FY 2021-22. The effect of the shift in 2017-18 was \$3 million which fell to the ending fund balance. In 2018-19, the shift also increased the District's state apportionment revenue by \$3 million and has flowed through the allocation model with the 2018-19 Adoption Budget. Regarding the DAC percentage allocation for FY19, a recommendation from DCAS was taken to Board in March 2018 to reduce its share to 6.7%. The motion was not approved and the percentage allocation to the DAC remained at 6.98%. DCAS also recommended at that time to allow amounts in excess of the 2% allowed carryover be transferred to Fund 113 to help the colleges and the DAC with anticipated future expenditure increases. These amounts are one-time budget savings from FY18 that will be available in FY19 and reflected in the Adoption Budget.

Revenue projections for the FY2018-19 Adoption Budget were based on the most up-to-date SCFF information available at the time. Due to the implementation of the SCFF, the first and second apportionment estimates from the State were greater than the Adoption Budget revenue for 2018-19. As a result, additional 2018-19 apportionment revenue was allocated in May 2019 and November 2019. Due to the timing of the May 2019 allocation of additional apportionment funds, cost centers were able to carryover

funds into FY 2019-20, separate from the 2% maximum, an amount not to exceed the additional apportionment funds.

For the FY20 Budget, a position in Information Technology (IT) shifted from DWS to the DAC, thus, increasing the DAC percentage to 7.1%. Database Administrator services had been outsourced and budgeted in DWS. However, when these IT duties were insourced, the DAC percentage increased for the amount of related salary and benefits of this position.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

INFRASTRUCTURE FUNDING MODEL

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2020-21

I. Introduction

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

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

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

II. Model

The following describes the elements of the Infrastructure Model:

A. Revenue Categories

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

- Enrollment fee local revenue
- Interest income

- Any unbudgeted Unrestricted General Fund revenue other than apportionment
- Any net savings between budget and actual expenses from the District Wide Services and Utilities allocations

B. Expenditure Categories

The Infrastructure Model includes specific expenditure categories that are necessary and fundamental to the maintenance of a quality educational institution. The expenditure categories are:

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

Funds carried forward from all expenditure categories remain in those categories to be expended in future years.

C. Allocation Basis and Rates

Basis for Allocation of Resources to Identified Categories

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

Funding Rate for Each Category

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

During years when the total dollar allocation to the Infrastructure Fund is insufficient to fully fund the Infrastructure Model, based on the then approved funding rates, the funding rates for all categories will be adjusted downward by a coefficient equal to the total of the funds available divided by the calculated full funding amount. For example, if the calculated full funding amount, based upon funding rates and allocation bases is \$4 million and the available funds based upon the allocation parameter is only \$3 million, then the funding rate for all categories will be computed at 75% (3 million/4 million) of their then approved rate.

The funding rates are determined based on recent experience/estimate of need, previous funding levels used by state, etc. As part of DCAS's annual review of the Infrastructure Model, the allocation bases and funding rates are assessed for appropriateness.

D. Carry-over

The Infrastructure Model recognizes that while infrastructure needs are ongoing, the frequency and amount of expenditures fluctuates. Therefore, colleges are allowed to carry over all unspent balances in these accounts from year to year in order to meet the fluctuating needs.

III. Background

The Infrastructure Model became effective with the adoption of the 2012-2013 fiscal year budget. Prior to that time, the District distributed nearly all its unrestricted general fund resources through a single funding allocation model. Those resources included state apportionment (enrollment fees, property taxes and state appropriation), non-resident tuition and fees, lottery revenue, interest income, and miscellaneous other fees and revenues. Noticeably, neither the State allocation model nor the then current district budget allocation model considered funding based on, or for, college infrastructure (e.g. size of the campus (number of buildings), age of the buildings, number and age of equipment, etc.).

For several years prior to the implementation of the Infrastructure Model, the State had reduced or eliminated funding for Instructional Equipment/Library Materials (IELM), Telecommunications and Technology Infrastructure Program (TTIP), and scheduled maintenance. Faced with its own funding constraints, the District had eliminated the majority of Unrestricted General Fund (Fund 111) support for library books and materials, instructional materials and equipment (IELM), scheduled maintenance, and technology equipment refresh and replacement and relied primarily on restricted (categorical) funding provided by the State for those purposes as well as college carryover of general funds unspent from the prior year. The District's past practice of including variable, and sometimes volatile, funds in its Unrestricted General Fund Budget Allocation Model had further destabilized funding. Additionally, in 2010, the colleges received Accreditation Recommendations from the ACCJC for giving insufficient attention to the "total cost of ownership" in their operating budgets as it related to their facilities and infrastructure.

Over approximately a two-year period, the District Council of Administrative Services (DCAS) diligently studied and discussed the matter extensively. The Infrastructure Model was developed in an effort to provide ongoing funding for each college's infrastructure needs, take direct corrective action to remedy the Accreditation Recommendations from the ACCJC on "total cost of ownership", and further stabilize the District's Unrestricted General Fund Budget Allocation Model, used primarily for instruction, some student services, and general operations. Great care was exercised in developing the Infrastructure Model to ensure the colleges' General Fund operating budgets would be buffered from any long-term impact and that the instructional and student service needs of the District would be preserved and adequately funded to meet the needs of the students.

To minimize the impact of reallocating resources from the Unrestricted General Fund Budget Allocation Model on the colleges' budgets, the implementation of the Infrastructure Model was phased in over several years. The transition process reallocated the funding as follows:

- Year 1 (FY2012-13)
 - Any net increase in General Fund Unrestricted lottery, interest, or enrollment fee local share revenue above budgeted for FY12
 - Any unbudgeted Unrestricted General Fund revenue (with the exception of growth and COLA) received in FY12, such as mandated cost reimbursement for collective bargaining
 - Any net savings between budget and actual expenses from District Wide Services and Utilities for FY12
- Year 2 (FY2013-14)
 - Those items included in Year 1 (2012-13) reallocation, and
 - Enrollment fee local revenue
 - Interest income over two years (50%)
- Year 3 (FY2014-15)
 - Those items included in Year 2 (2013-14) reallocation, and
 - Reallocate remaining 50% of interest income
 - Lottery income over five years (20%)
 - If growth funding is received, reallocate an additional 25% of lottery income balance
- Years 4-and beyond
 - Those items included in the prior year, and
 - Reallocate an additional 20% of lottery income each year until fully allocated
 - If growth funding is received, reallocate an additional 25% of lottery income balance

Additionally, only in the first two years of implementation, the colleges were not required to spend their allocation in accordance with the specific categories which generated the allocations, but were restricted to use these funds for only expenses associated with allocation categories in total. For example, in only the first two years, a college may have elected to fully expend its entire annual allocation for scheduled maintenance even though the allocation was derived from all infrastructure funding categories.

IV. Updates

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

In 2016-17, DCAS discussed how to incorporate the DAC within the Infrastructure Model now that the district had closed escrow on a property in Camarillo at Daily Drive for the DAC relocation. When these discussions occurred, it was too early to have accurate figures for the District expenses that would occur as a result of the DAC relocation alongside the extra revenue that would be produced from existing tenant leases. For FY 2017-18 the committee agreed to continue with the existing allocation. The Model has remained unchanged since the FY2016-17 budget.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

BUDGET ASSUMPTIONS

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

FISCAL YEAR 2020-21 (FY21)

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

Guiding Principles

To help ensure that limited available resources are optimized, a budget will be developed that:

- Allocates resources to support goals and objectives established by the Board
- Provide resources to retain and attract highly qualified and effective employees
- Provides resources for continued improvement of student success and learning outcomes
- Provides resources and support for high quality, innovative instructional programs and services to students
- Balances enrollment goals and student access
- Increases and/or maintains sufficient levels of institutional effectiveness while becoming more efficient and cost effective
- Works to maintain technological currency and efficiency by updating and replacing equipment
- Provides resources to address the total cost of ownership and to maintain building and grounds
- Manages reserves and liabilities prudently and responsibly

Assumptions

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

The initial Budget Assumptions presented at this time are preliminary in nature and will be revised whenever significant and reliable information becomes available during the State budget development process. Events such as the "May Revise" of the Governor's

Budget, state mid- and year-end adjustments (P2 apportionment) in June, and legislative actions to approve a State budget may impact these Assumptions and the development of the Ventura County Community College District's budget. The Governor's January budget proposal continues the Student Centered Funding Formula (SCFF). The actual funding rates for the Base Allocation, Supplemental Allocation, and Student Success Allocation will be based on the 2019-20 rates with an applied COLA. While no additional specific changes are proposed for 2020-21, the Administration notes that it supports the recommendations from the SCFF Oversight Committee to include a metric reflecting first-generation college students within the formula.

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

Revenue

Governor Newsom cautions that opportunities for continued economic growth is expected to slow as both the nation and the state have reached full employment. The budget also notes that while the economy is not contracting, our continued growth is. Nevertheless, the State's General Fund continues to enjoy stronger than estimated revenue from personal income, corporation, and sales and use taxes. The 2020-21 revised revenue forecast is over \$5 billion more than the 2019-20 State Budget Act projection.

With regard to the Proposition 98 minimum guarantee, funding for FY20 has increased by \$517 million from the 2019-20 State Budget Act – raising the Proposition 98 guarantee to an estimated \$81.6 billion, up from \$81.1 billion. For 2020-21, the Governor's State Budget proposed a Proposition 98 guarantee of \$84 billion, an increase of \$3 billion year over year. The estimated statutory COLA in 2020-21 is 2.29%. Unrestricted revenues will be budgeted in accordance with BP and AP 6200.

Educational Services

The Governor's State Budget proposals for other community college programs include an increase of \$83.2 million for apprenticeship programs; \$27.6 million in Proposition 51 capital outlay funds to support 24 new projects; a \$125 million shift in funding from several existing categorical program set-asides and statewide programs to create a new CCC System Support Program; \$17.3 million for deferred maintenance and instructional equipment; \$15 million for a pilot fellowship program for improving faculty diversity; \$11.4 million to establish or support food pantries; \$10 million to develop and implement zero-textbook-cost degrees using open educational resources; \$10 million to continue providing legal services to immigrant students, faculty, and staff; \$9.2 million to fund the 2.29% COLA for certain categorical programs; \$5.8 million to fund Dreamer Resource Liaisons; and \$5 million to provide instructional materials for dual enrollment students.

The Governor's January proposal did not include any funding augmentations for other categorical programs not referenced above. Thus, the current categorical program

budgets will be developed assuming the State's 95% funding guarantee will still be in place, consistent with prior year budget assumptions.

Enrollment Management

The Governor's January proposal gives a 0.5% growth factor to the system. The Tentative Budget will be developed with the assumption that FTES will remain flat in FY21 as compared to FY20's actual operational FTES. The 70% Base Allocation portion of the SCFF is calculated on a three-year rolling average of District FTES. Whereas, the other two revenue components of the SCFF (Supplemental and Student Success Allocations) are based on student demography and outcomes, respectively. The District does not anticipate any growth FTES.

Salary and Benefits

The cost of personnel makes up a significant portion of the District's budget and continues to increase for salary column/step movement and benefits. Care will be given to review and eliminate vacant positions and redundancies, and create consolidations where possible and necessary to reduce costs and increase efficiencies while recognizing the need for additional support of enrollment growth and student success efforts. For the Tentative Budget, salaries costs will include step and column increases, as well as increases in contributions for pension costs.

At the State level, while Governor Newsom makes reference to the \$3.15 billion one-time CalSTRS and CalPERS investment that was made on behalf of employers as part of the enacted 2019-20 State Budget, he does not propose to provide any additional CalSTRS and CalPERS relief for LEAs in his 2020-21 State Budget proposal. Employer contribution rates for the State Teachers' Retirement System (STRS) will increase from 17.1% in 2019-20 to 18.4% in 2020-21. For the Public Employee Retirement System (PERS) rates are expected to rise from 19.72% to 22.7%. The impact of collective bargaining agreements will be budgeted when known. Based on historical rate increases, the District is budgeting a 7.5% increase for faculty health and welfare costs. The District's share of health benefit costs is capped for all other employee groups.

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

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

Infrastructure Funding

The Infrastructure Funding Model represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. The colleges determine the budgeting of these funds

within the allocation categories in accordance with their specific budget development processes and priorities.

Reserves

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

State Required Minimum Reserve

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

The Revenue Shortfall Contingency Reserve

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general statewide deficit, mid-year "triggers", etc.), thus mitigating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized \$6 million to be designated as a contingency for revenue shortfalls. The Tentative Budget will continue to include the Board-authorized \$5 million designated Revenue Shortfall Contingency for FY21.

Budget Carryover

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

The revenue projections for the 2019-20 Adoption Budget were based on the most up-to-date SCFF information available at the time. Due to the timing of the allocation of additional 2018-19 apportionment funds, cost centers were able to carryover funds into 2019-20 not to exceed the amount of the late allocation that is separate from the 2% maximum. For the 2020-21 Tentative Budget, cost centers will be permitted to transfer to Fund 113 any unspent one-time apportionment funds from the 2018-19 SCFF implementation separate from the 2% maximum. This action will allow cost centers to phase in any new programs, enhancements, and innovations over time.

Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board has approved designating a portion of the Unallocated Ending Balance to address these needs. For FY21, designated reserves include \$1.17 million designated for State Teachers Retirement System (STRS) and Energy Efficiency.

Unallocated Ending Balance

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

Compliance

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

Allocation

The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 2009, April 2012, March 2015, March 2017, March 2018, and March 2019. DCAS will continue its process of examining the allocation model in light of the SCFF. DCAS has established a timeline to complete its review of the allocation components effective with the FY22 budget.

Timeline

The Tentative Budget will be presented to the Board for approval in June 2020 with the Adoption Budget planned for presentation to the Board for approval in September 2020.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

BUDGET NARRATIVE



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE Fiscal Year 2020-21 (FY 21)

BUDGET PROCESS, TIMELINE AND PURPOSE

Each year the Governor and Legislature work to craft the State of California's spending plan. The process of crafting the annual budget is an ongoing, year-round enterprise with several key activities during the January-to-June period, including the Governor's Proposed Budget (by January 10) and the Governor's May Revision (by May 14). The District subsequently utilizes the May Revision, which includes updated tax collection revenues and expenditure projections, to develop its Tentative Budget for adoption by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget must be approved by the Board of Trustees not later than September 15 and reflects the Governor's signed State Budget and the District's budget priorities. As a result of the COVID-19 pandemic, the State Chancellor's Executive Order 2020-06 has extended the FY 21 September 15 Adoption Budget deadline to October 31.

STATE OF CALIFORNIA — BUDGET OVERVIEW

The Fiscal Year 2020-21 has been anything but a normal budget year for California Community Colleges due to the federal public health emergency declared in March 2020, which caused Governor Newsom to declare a state public health emergency on March 19, with a related "stay at home" directive as of midnight for all but essential

California workers. Consequently, all 73 California community college districts and the 116 community colleges were required to move to remote operations.

When Governor Newsom released his May Revision, it was markedly different from the budget he initially proposed in January. The recession that resulted from the onset of the COVID-19 pandemic, combined with \$5.7 billion in new spending due to the impact of the novel coronavirus, transformed January's state budget projected surplus of \$5.6 billion to a \$54.3 billion deficit in the May Revise. The public health emergency associated with the pandemic resulted in hardships for students, faculty, staff, families and businesses, causing severe economic conditions and double-digit unemployment.

In response to the recession and its impact on the state's General Fund, the California Community Colleges System rapidly adapted budget priorities with a focus on the fundamental needs of students, faculty, and staff. The revised priorities focused on the support of colleges during the health crisis while mitigating disruption to instruction. The budget avoided immediate cuts to apportionment and categorical funding by including proposed deferrals of \$1.54 billion in cash payments to districts. These deferrals will significantly impact the cash flow of all districts resulting in a need for short-term borrowing over the next couple of years in order for districts to meet their annual financial obligations. If a fourth federal stimulus package is approved with sufficient funding by October 15, 2020, the state anticipates reducing deferrals by up to \$791 million.

On June 30, 2020, Governor Newsom signed into law the 2020 Budget Act which this Adoption Budget reflects. The following are key attributes of the budget:

1. To address the state's deficit, the budget does not include any new spending other than that which is related to the COVID-19 pandemic.
2. The budget relies heavily on spending deferrals and anticipated federal funding.
3. A temporary reduction in STRS/PERS pension costs is provided.
4. Funding is preserved for most community college programs at 2019-20 levels.
5. There is no growth funding, no additional one-time funding and no cost-of-living adjustment (COLA) even though the statutorily calculated COLA is 2.31 percent.

6. The “hold-harmless” provision in the Student Centered Funding Formula (SCFF) has been extended for an additional two years through 2023-24.

The SCFF hold harmless funding provision was intended to guarantee that each district would receive at least its prior year’s apportionment revenue adjusted upward by annual COLAs. However, since the SCFF was enacted in 2018-19, the state has not been able to fully fund the SCFF. Because of the COVID-19 pandemic and resulting economic challenges, full funding of the hold-harmless apportionment revenue for 2020-21 may also not be realized.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

Due to continued uncertainty surrounding the State’s ability to fully fund the SCFF, the District’s Adoption Budget is based upon the State’s hold-harmless provision which provides for the total apportionment received in 2017-18 plus COLAs from 2018-19, 2019-20 and 2020-21. For 2020-21, there is no funded COLA even though the statutory COLA is 2.31%. The District is projecting an overall decrease in available resources of \$232,931 in the 2020-21 Adoption Budget compared to the Adoption Budget for 2019-20.

GROWTH FACTOR

Due to the COVID-19 pandemic and related fiscal challenges, there is no growth funding.

EDUCATION PROTECTION ACT (PROP 30)

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$28 million in EPA funds for FY 2020-21 that will be used for faculty

salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

EXPENDITURES

Salary and Benefit Costs

The Adoption Budget includes a 6% salary increase for all employees effective July 1, 2020, a one-time off-schedule salary payment of \$2,410 for nearly all employees, contractual step and longevity increases of approximately \$1,000,000 in annual on-going costs, and substantial health benefits cost savings that resulted from expenditure reductions derived from the transition to the CalPERS health benefits program effective September 1, 2020.

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under current legislation. For FY 21 and FY 22, The State Budget is providing local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate from 18.4 percent to approximately 16.15 percent in 2020-21 and from 17.9 percent to 16.02 percent in 2021-22. Based on the adjusted rate of 16.15 percent, the District's 2020-21 STRS budget for all funds is approximately \$11 million.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the most recent CalPERS Schools Pool Accounting Valuation report dated June 30, 2018, the collective Net Pension Liability is more than \$27 billion. The rates are based on the annual valuation using a discount rate of 7%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017

annual valuation for school employers. This action increased employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be felt until FY 2024-25. The employer contribution rate is projected to rise from 18.1% in 2018-19 to 26.5% in 2025-26, with the legislated rate for 2020-21 at 22.67 percent. However, for the near term, the State Budget is providing local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalPERS Schools Pool employer contribution rate from 22.67 percent to approximately 20.7 percent for 2020-21 and from 24.9 percent to 22.84 percent in 2021-22. Based on the adjusted rate of 20.7 percent, the District's 2020-21 PERS budget for all funds is approximately \$9.1 million.

Retiree Health Liability

An actuarial study for post-retirement benefits was performed in June 2018, estimating the amount that should be accumulated under the requirements of GASB 74/75. Actuarial studies are performed every two years and the District's 2020 report is being finalized, using new data from the recently completed CalPERS health benefits enrollment. The District's long-term Other Post-Employment Benefits (OPEB) liability as of June 30, 2018 was estimated at approximately \$197.3 million. In FY 2010-11 the District established an irrevocable trust fund to help address its long-term OPEB liability. The total market value of accumulated funds held in the Trust is approximately \$23 million, as of June 30, 2020.

In preparation of the FY19 District budget, DCAS recommended not to make any further general fund contributions to the irrevocable trust. In FY18 a subcommittee of DCAS was formed for the purpose of evaluating and recommending a long-term plan for the use of the district's irrevocable trust to address OPEB liabilities. According to the District's 2016 actuarial report, the projected retiree claims and expenses will continue to increase every year until FY2031-32, at which time the annual expense is projected to reach \$18,026,362. The annual expense will then begin to decrease for 57 years, until FY2088-89 when the liability is expected to be zero. Eventually, the retiree liability and irrevocable trust will reach

equilibrium and the annual required contribution can be transferred to the trust. Rather than waiting until equilibrium is reached, the subcommittee recommends accessing the Trust funds in FY2021-22 to pay for the increases in annual contributions. This would result in a level budgetary impact through FY2040-41, at which time the annual required contribution would decrease. Under this recommendation that uses existing best known current assumptions, annual increases in OPEB expenses would not affect the general fund budget beginning in FY2021-22.

INFRASTRUCTURE

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

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

The Adoption Budget includes transferring \$3.7 million in budgeted revenue, the majority of which is interest income that fluctuates from year to year, from the General Fund–Unrestricted to the General Fund–Unrestricted Designated– Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

- **General Fund–Unrestricted (111):** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.
- **General Fund–Unrestricted Designated-Infrastructure (113):** Represents revenues and transfers that have been specifically designated to be used for infrastructure needs including: Scheduled Maintenance and Capital Furniture (including classroom, faculty and administration); Library Materials and Databases; Instructional and Non-instructional Equipment; and Technology Refresh and Replacement (hardware and software). This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund - Unrestricted–Designated (114):** Represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. This sub-fund is reported to the State as a part of the General Fund–Unrestricted.
- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

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

Budget Allocation Model

The Budget Allocation Model was adopted by the Board in May 2007, and modified in fiscal years 2009, 2012, 2015, 2016, 2018, 2019 and 2020. The model is reviewed annually by the District Council on Administrative Services (DCAS) in accordance with the commitment to regularly review the model components to ensure a more sustainable model that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

In the annual review of the Districtwide Resource Budget Allocation Model, if it is determined that specific budget items will be reassigned between Districtwide Services (DWS) and District Administrative Center (DAC) or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly. Since the model was initially approved, several expenditure items have been reassigned to new locations (e.g., between DWS and DAC, colleges and DWS, colleges and DAC, etc.). This cost-shifting results in no impact (no increase or decrease) to discretionary budgets at the DAC or the colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

The Budget Allocation Model, following the review by DCAS, was utilized to allocate resources to the various operational units within the District. Each college and the DAC have a separate process by which they allocate the resources received through the Model. In 2020-21 the District is continuing its examination of ways it may modify the Allocation Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF).

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$2,928,480 for the three colleges and \$242,088 for the DAC. As part of the Budget Allocation Model annual review for FY 20, DCAS recommended a change that addresses annually the treatment of additional SCFF apportionment funds that are received from the state later than normal as a result of implementation challenges of SCFF. In this regard, for FY 21, this carryover amount of one-time revenue is \$7,425,326 for the three colleges and \$563,802 for the DAC; these funds were fully distributed as part of the budget development process. Also, budget savings above the 2% coupled with the SCFF carryover from FY 20 are to remain in Fund 111 for FY21 to help mitigate the effects of unfunded COLA and enrollment swings. The amounts for the three colleges equal \$177,237 and \$33,354 for the DAC.

Reserves

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

State Required 5% Minimum

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

Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2020-21, the contingency will remain at \$5 million.

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. For FY 2020-21, the contingency will remain at \$1 million

Energy Efficiency

This reserve was established to address current and future challenges and opportunities for sustainability at all three colleges. For FY 2020-21, \$170,000 remains in this reserve after \$1,230,000 was authorized for use in FY 2019-20 and budgeted for the construction activities related to solar projects at each campus.

Unallocated Reserves

Unallocated Reserves is the remaining ending balance that is undesignated for other 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. The Unallocated Reserves can also be used to mitigate budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve. This reserve may be allocated to cover any other unanticipated one-time expenditures.

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

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for the Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Adoption Budget includes transferring \$3.7 million in budgeted revenue from the General Fund Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

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

The 2020-21 enacted state budget prevents immediate cuts to categorical programs. Beyond deferrals and technical and workload adjustments, the state budget includes no changes for most categorical programs. The District's FY 2020-21 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCCO. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Board action. Additionally, the carryforward funds for Guided Pathways of \$1.6 million, Student Equity and Achievement Program of \$3.4 million, and Strong Workforce Program of \$5.6 million have been budgeted.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. In response to the pandemic, most Fall 2020 and Spring 2021 classes and services have transitioned, or are transitioning, to be conducted virtually. Thus, based on the best known information at the time of budget preparation, the Adoption Budget projects fee and fine revenues to decrease by approximately \$1.4 million or 72 percent from the previous year. In light of the District's recent announcement that remote instruction and services will continue throughout Spring 2021, the projected and actual revenue deficit may increase as the year progresses.

The Adoption Budget includes the following financial support towards the cost of providing police services at all sites: \$1,237,250 of General Fund-Unrestricted (Districtwide Services); \$443,452 from Use of Board Authorized (up to) \$2 million Dollars for Emergency Expenses Related to COVID-19; \$443,452 from COVID-19 Response Block Grant; \$311,837 from Parking Lots ending balance to cover police services operational deficit; and, \$538,975 in projected revenues from parking fees and traffic fines.

HEALTH SERVICES FUND (13x)

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. The District charges a flat fee of \$21 for the fall and spring semester and \$18 for the summer semester. These fees have been unchanged since the fall 2019 term.

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2020-21.

CRM (Culinary and Restaurant Management) (322)

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

CHILD CARE CENTER FUND (33x)

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark, Oxnard, and Ventura colleges. In addition to client enrollment fees, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. While maintaining competitive rates, the Child Care Centers have continued to be self-supporting. Prior to the 2020-21 fiscal year, the child development center at Oxnard College was converted to a lab school, which was accounted for in Fund 111. For the 2020-21 fiscal year, it will be accounted for in Fund 33x, similar to Moorpark and Ventura colleges.

CAPITAL PROJECTS FUND (4xx)

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

The FY 2020-21 Adoption Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from various infrastructure and special repair projects are also budgeted. The FY 2020-21 Adoption Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The state removed these programs as one-time funding in the enacted state budget for 2020-21.

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses through Barnes & Noble College Bookstores, Inc. This transition occurred April 1, 2014; the District will receive a percentage of net sales of which is accounted for in Fund 114.

Food Service (52x)

The District contracts with vending operators to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial operations.

INTERNAL SERVICES FUND (6xx)

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

The **Retiree Settlement Health Payment Fund** is used to account for the costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may be very significant depending how the District modifies health benefit plans over the next several decades.

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$637,000.

The **Retiree Health Benefits Fund** is used to account for the payment of health benefit premium costs for retirees. The net difference between the expenditure for post-retirement benefits and the current retiree health premiums may be periodically remitted to the District's irrevocable trust. For more information on retiree health benefits, please refer to the Retiree Health Liability section found earlier in this narrative.

STUDENT FINANCIAL AID FUND (74xx)

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Student Success Completion grants, AB 19 Promise grants, and Cal Grants.

COMPLIANCE

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

RECOMMENDATION

The Adoption Budget, as presented, was reviewed by the Administrative Services Committee on September 16, 2020 and is recommended for approval by the full Board. Additionally, DCAS reviewed the Adoption Budget at its September 17, 2020 meeting and is recommended for approval by the Board.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

SUMMARY OF BUDGET BY FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2020-21 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	181,621,725	48.7%
113	General Fund - Unrestricted Designated Infrastructure	6,543,255	1.8%
114	General Fund - Unrestricted Designated	9,646,727	2.6%
General Fund Restricted			
12x	General Fund - Restricted	68,701,771	18.4%
124	Parking Services Fund	3,017,633	0.8%
13x	Health Services Fund	2,371,185	0.6%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	21,380	0.0%
33x	Child Development Fund	1,034,983	0.3%
Capital Project Fund			
4xx	Capital Projects Fund	22,649,972	6.1%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	12,204	0.0%
6xx	Internal Services Fund	16,164,083	4.3%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	60,822,231	16.3%
Total All Funds		<u>372,607,150</u>	<u>100.0%</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2020-2021 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

Fund 111 – Unrestricted General Fund

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY21**

ACCOUNT DESCRIPTION	2019-20 ADOPTION BUDGET	2019-20 UNAUDITED ACTUALS	2020-21 ADOPTION BUDGET	Change FY20 Adoption vs FY21 Adoption
HOLD-HARMLESS (FY18)			153,823,885	
BASIC ALLOCATION	153,823,885	119,187,208		
SCFF Supplemental Allocation		30,655,476		
SCFF Student Success Allocation		19,328,660		
COLA @ 2.71% FY19	4,168,627		4,168,627	
COLA @ 3.26% FY20	5,150,556		5,150,556	
COLA @ 0% FY21 [a]			-	
TOTAL COMPUTATIONAL REVENUE (TCR)	163,143,068	169,171,344	163,143,068 [b]	-
CURRENT YEAR ADJUSTMENT (Deficit)	-	(3,383,427)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)	-	-	-	-
FULL TIME FACULTY HIRING	1,184,531	1,184,531	1,184,531	-
PT FACULTY EQUITY COMP	558,080	522,350	539,530	(18,550)
ENROLL FEE WAIVERS (2%)	-	-	-	-
LOTTERY PROCEEDS	3,978,025	3,853,862	3,885,463	(92,562)
LOTTERY PROCEEDS PRIOR YEAR	-	129,300	-	-
PT FACULTY OFFICE HOURS	-	-	-	-
PT FACULTY HEALTH INS	-	-	-	-
INTEREST INCOME	-	-	-	-
ENROLL FEES - LOC SH (2%)	-	-	-	-
NONRES TUITION - INTL	668,448	505,965	505,965	(162,483)
NONRES TUITION - DOM	952,217	992,881	992,881	40,664
OTHER LOCAL REVENUE	-	-	-	-
TOTAL OTHER REVENUE	7,341,301	3,805,461	7,108,370	(232,931)
TOTAL GENERAL FUND UNRESTRICTED REV	170,484,369	172,976,805	170,251,438	(232,931)

Notes:

[a] For FY21, there is no funded COLA but the statutory COLA is 2.31%.

[b] Includes Education Protection Act Funds (Prop 30).

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY21 ADOPTION BUDGET ALLOCATION**

FY21 Adoption Revenue	170,251,438
Less: District-wide	(8,024,827)
Less: Utilities	(4,090,500)
Less: District Office (7.1% revenue)	<u>(12,087,852)</u>
Available for Distribution	<u>146,048,259</u>

	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY20 actual, includes NonResident)	11,266	5,175	9,462	25,903
2) WSCH	168,992	77,620	141,935	
3) Productivity Factor	525	525	525	
4) FTEF	321.9	147.8	270.4	
5) FTEF adjustment	14.3	7.2	9.8	
6) less: Full Time positions (FTEF)	<u>(127.4)</u>	<u>(66.3)</u>	<u>(107.8)</u>	
7) =Hourly FTEF @ ^[e]	209	89	172	
	\$57,383	\$5,095,538	\$9,890,882	\$26,967,452
8) Total Class Schedule Delivery Allocation	\$ 34,907,413	\$ 17,359,347	\$ 28,293,114	\$ 80,559,875
9) Base Allocation	\$ 7,302,413	\$ 7,302,413	\$ 7,302,413	\$ 21,907,239
10) <i>Adjusted FTES (FY20 actual)</i>	11,252	5,171	9,434	25,857
	43.5%	20.0%	36.5%	
11) FTES Allocation	\$ 18,964,716	\$ 8,715,423	\$ 15,901,006	\$ 43,581,146
12) Total Allocation FY21	\$ 61,174,541	\$ 33,377,184	\$ 51,496,534	\$ 146,048,259
13a) Campus FY20 Carryover ^[b]	\$ 1,236,304	\$ 645,242	\$ 1,046,934	\$ 2,928,480
13b) Campus Carryover 18-19 SCFF Add'l Rev ^[c]	\$ 3,294,589	\$ 1,565,270	\$ 2,565,467	\$ 7,425,326
13c) Additional Carryover ^[d]	\$ 29,986	\$ 124,630	\$ 22,621	\$ 177,237
14) FY21 Adoption Budget (Allocation & Carryover) ^[e]	\$ 65,735,421	\$ 35,712,326	\$ 55,131,556	\$ 149,153,976

Note:

- [a] FY21 average replacement cost.
- [b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY20 is \$242,088.
- [c] Due to the implementation of the SCFF, P1, P2, & Recal apportionments from the State was greater than the advance apportionment for FY19. This carryover addresses the timing of the allocation of additional one-time revenue. The amount for the DAC is \$563,802.
- [d] FY20 budget savings above the 2% and SCFF carryover is to remain in fund 111 for FY21 to help mitigate the effects of unfunded COLA and enrollment swings. The amount for the DAC is \$33,354.
- [e] Total for DAC is \$12,927,096.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 GENERAL FUND - UNRESTRICTED

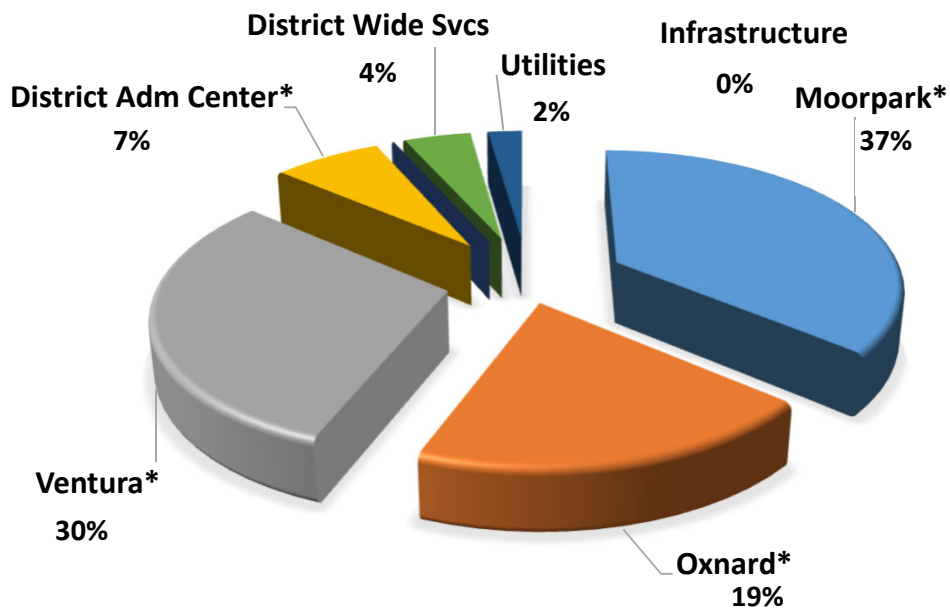
EDUCATION PROTECTION ACT (EPA) FUNDS *

		2019-20 ADOPTION BUDGET	2019-20 ACTUALS	2020-21 ADOPTION BUDGET
8000	REVENUES	24,501,028	13,741,178	28,266,623
1000	ACADEMIC SALARIES	15,982,406	8,963,586	18,438,763
2000	CLASSIFIED & OTHER SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	8,518,622	4,777,592	9,827,860
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	OTHER OUTGO	-	-	-
	TOTAL EXPENDITURES	24,501,028	13,741,178	28,266,623

* These funds are not additional resources, but are a part of total General Fund - Unrestricted appropriation. All of the funds are spent on faculty salaries and benefits for instructional activities (Activity Code 0100-5900.)

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET
MOORPARK	64,238,720	61,723,977	65,735,421 *
OXNARD	33,463,088	32,117,286	35,712,326 *
VENTURA	53,332,727	51,432,004	55,131,556 *
DISTRICT ADM CENTER	12,532,730	12,058,021	12,927,096 *
DISTRICTWIDE SVCS	7,865,456	7,736,623	8,024,827
UTILITIES	4,090,500	3,576,735	4,090,500
INFRASTRUCTURE	-	5,428,257	-
TOTAL EXPENDITURES	175,523,221	174,072,903	181,621,725

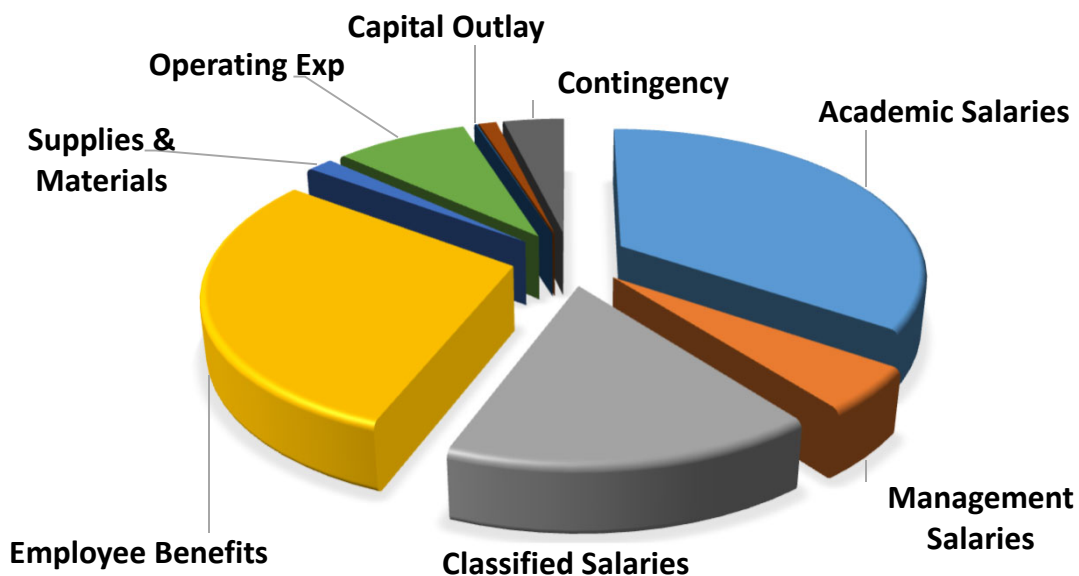


*Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2019-20	2019-20	2020-21	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	ACTUAL EXPENDITURES	ADOPTION BUDGET*	
1000 ACADEMIC SALARIES	60,625,543	60,647,589	62,761,426	34.6%
2000 MANAGEMENT SALARIES	7,690,998	7,694,755	8,905,615	4.9%
2000 CLASSIFIED SALARIES	28,309,077	25,841,604	29,770,921	16.4%
3000 EMPLOYEE BENEFITS	54,803,563	51,133,358	53,096,098	29.2%
SALARY & BENEFIT SUBTOTAL	151,429,181	145,317,305	154,534,059	85.1%
4000 SUPPLIES & MATERIALS	2,702,826	2,039,130	2,860,175	1.6%
5000 OPERATING EXP	15,545,225	13,099,265	15,138,536	8.3%
6000 CAPITAL OUTLAY	312,393	215,711	188,511	0.1%
7000 TRANSFERS	783,018	13,401,492	2,001,021	1.1%
7999 CONTINGENCY	4,750,578	-	6,899,423	3.8%
DIRECT EXPENDITURE SUBTOTAL	24,094,040	28,755,597	27,087,667	14.9%
TOTAL EXPENDITURES	175,523,221	174,072,903	181,621,725	100.0%

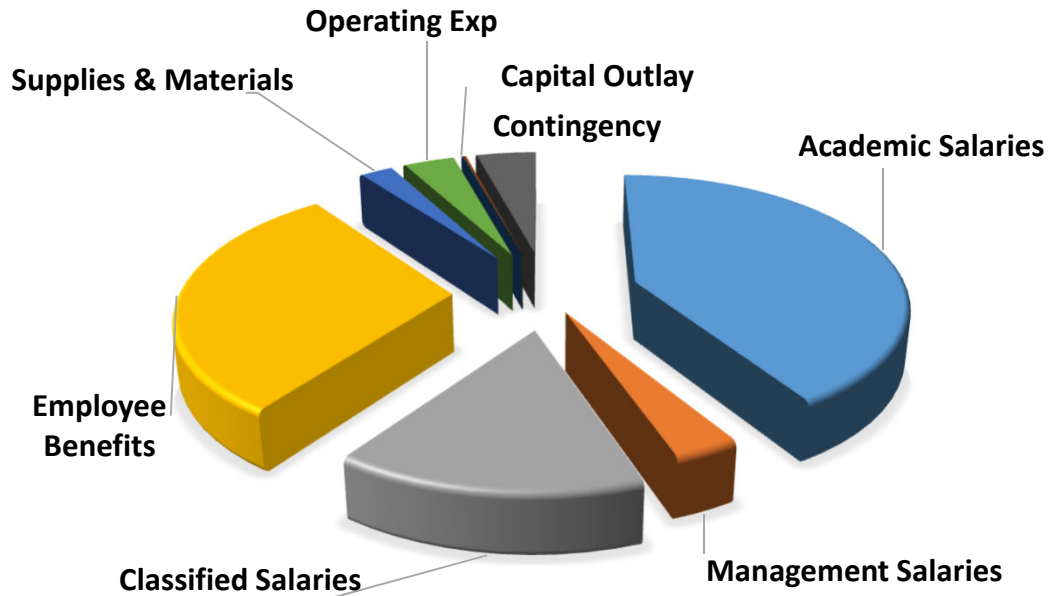


* Incorporates budget carryover

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

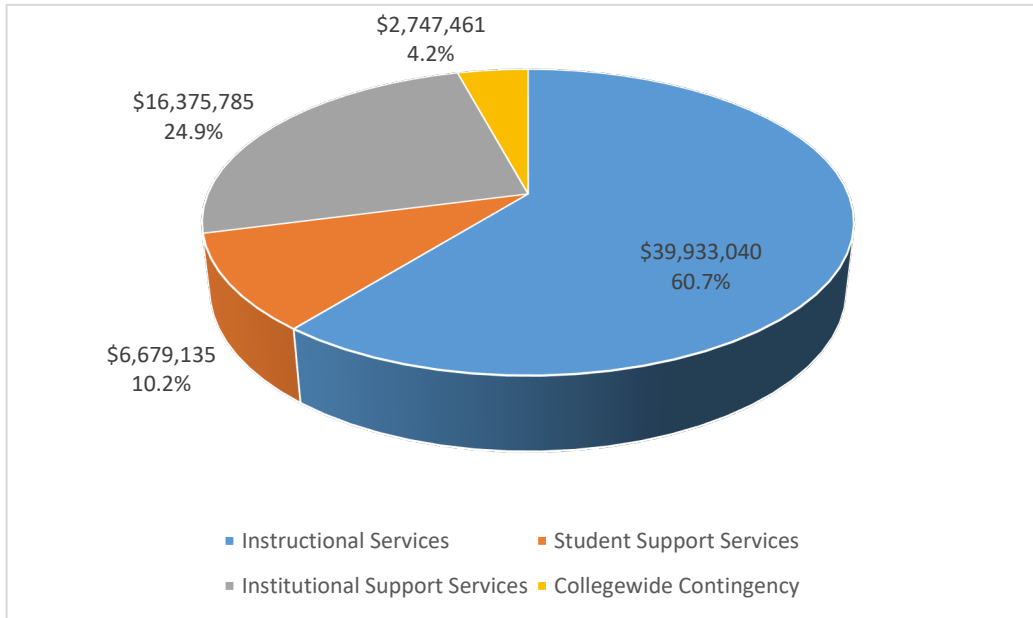
MOORPARK COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET	
1000	ACADEMIC SALARIES	25,850,819	25,314,666	27,170,187	41.3%
2000	MANAGEMENT SALARIES	1,683,237	1,835,475	2,223,533	3.4%
2000	CLASSIFIED SALARIES	9,570,340	8,032,223	10,120,206	15.4%
3000	EMPLOYEE BENEFITS	20,485,357	18,703,193	19,712,930	30.0%
	SALARY & BENEFIT SUBTOTAL	57,589,754	53,885,557	59,226,856	90.1%
4000	SUPPLIES & MATERIALS	1,275,957	755,427	1,494,294	2.3%
5000	OPERATING EXP	2,216,236	1,481,159	2,340,933	3.6%
6000	CAPITAL OUTLAY	19,500	90,871	35,876	0.1%
7000	OTHER OUTGO & TRANSFERS	(110,000)	5,510,962	(110,000)	-0.2%
7999	CONTINGENCY	3,247,273	-	2,747,461	4.2%
	DIRECT EXPENDITURE SUBTOTAL	6,648,966	7,838,420	6,508,565	9.9%
	TOTAL BUDGETED EXPENDITURES	64,238,720	61,723,977	65,735,421	100.0%



* Incorporates budget carryover

**Moorpark College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget**



Instructional Services	\$39,933,040	60.7%
Student Support Services	\$6,679,135	10.2%
Institutional Support Services	\$16,375,785	24.9%
Collegewide Contingency	\$2,747,461	4.2%
Total	\$65,735,421	100.0%

Org #	Description	Category	Adoption
10002	Exotic Animal (EATM) /Tea	Instructional Services	920,210.41
10021	Biology	Instructional Services	1,182,392.36
10022	Anatomy/Physiology	Instructional Services	984,440.88
10023	Biotechnology/Biomed Tech	Instructional Services	188,257.60
10025	Botany	Instructional Services	90,167.84
10026	Microbiology	Instructional Services	238,726.80
10027	Opticianry	Instructional Services	20,777.00
10030	Accounting	Instructional Services	165,258.77
10033	Business Management	Instructional Services	665,729.56
10045	Journalism	Instructional Services	22,128.86
10046	FTVM	Instructional Services	850,623.18
10055	Computer Science	Instructional Services	178,979.65
10056	Computer Network Sys Engi	Instructional Services	187,658.84
10057	Gaming Design	Instructional Services	2,070.00
10061	Continuing Education/Even	Instructional Services	60,550.50
10063	Kinesiology	Instructional Services	930,994.63
10064	EAC/Special Ed General (C	Instructional Services	355,564.27
10070	Engineering General	Instructional Services	263,851.48
10091	Art 2D, History	Instructional Services	617,773.80

Moorpark College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

10092 Art 3D	Instructional Services	161,425.95
10094 Music	Instructional Services	552,405.08
10097 Dramatic Arts/Theatre Art	Instructional Services	622,631.45
10098 Dance	Instructional Services	415,517.79
10100 Commercial Photography	Instructional Services	306,737.53
10102 MMGR (Multi Media & Graph	Instructional Services	163,363.97
10110 Foreign Language General	Instructional Services	48,268.19
10111 French	Instructional Services	84,514.60
10112 German	Instructional Services	48,268.18
10114 Spanish	Instructional Services	348,059.28
10120 Nursing	Instructional Services	1,409,998.11
10123 Radiological Tech	Instructional Services	384,438.22
10126 Health Science	Instructional Services	284,242.15
10135 Child Development (Instru	Instructional Services	497,207.63
10136 Nutrition, Health, & Fitn	Instructional Services	9,117.00
10160 English	Instructional Services	2,850,329.50
10162 Comm, Speech, Debate	Instructional Services	1,206,025.44
10163 Philosophy	Instructional Services	331,104.59
10164 Other Humanities	Instructional Services	78,711.05
10170 Math	Instructional Services	3,205,534.47
10180 Physical Science General	Instructional Services	48,410.84
10181 Environmental Studies	Instructional Services	158,301.12
10182 Physics	Instructional Services	478,304.67
10183 Chemistry	Instructional Services	1,351,822.81
10184 Astronomy	Instructional Services	251,837.31
10185 Geology	Instructional Services	132,070.51
10190 Psychology	Instructional Services	651,709.85
10202 Administration of Justice	Instructional Services	324,370.09
10210 Social Science General	Instructional Services	32,891.09
10211 Anthropology	Instructional Services	730,427.63
10212 Economics	Instructional Services	358,547.40
10213 History	Instructional Services	868,230.01
10214 Geography	Instructional Services	2,600.00
10215 Political Science	Instructional Services	372,961.71
10216 Sociology	Instructional Services	281,495.18
10225 Athletics	Instructional Services	1,771,624.25
11001 Admissions and Records (A	Student Support Services	886,550.42
11008 Counseling	Student Support Services	1,858,819.05
11009 Financial Aid	Student Support Services	767,339.08
11011 International Stu/Stu Aff	Student Support Services	5,100.50
11013 Library	Student Support Services	1,104,440.10
11015 Graduation	Student Support Services	16,018.80
11017 Student Activities	Student Support Services	152,148.58
11019 Transfer Center	Student Support Services	277,233.95

Moorpark College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

11022 Articulation	Student Support Services	175,937.84
11024 College Outreach	Student Support Services	389,595.90
11028 TLC	Student Support Services	548,706.00
11031 BIT/CARE	Student Support Services	12,650.00
11032 Scholarship Office	Student Support Services	142,376.07
11033 Student Conduct	Student Support Services	8,000.00
11034 Honors Program	Student Support Services	35,796.22
11036 Multicultural Day	Student Support Services	10,940.00
12070 Student Business Office	Student Support Services	287,482.14
11018 VP of Student Support	Institutional Support Services	434,322.82
11023 Distance Education	Institutional Support Services	322,120.15
11197 Postage	Institutional Support Services	25,000.00
11199 Utilites	Institutional Support Services	15,000.00
12005 Information Technology Op	Institutional Support Services	980,855.86
12015 President Office	Institutional Support Services	653,811.33
12016 VP Student Learning Offic	Institutional Support Services	11,753,900.87 *
12017 Vice President Office	Institutional Support Services	622,781.76
12018 Phys Science/Chem/Earth S	Institutional Support Services	319,675.58
12019 English & Student Conduct	Institutional Support Services	426,840.35
12021 EATM, Health & Life Scien	Institutional Support Services	388,103.05
12023 Behaviorial & Social Scien	Institutional Support Services	432,397.17
12024 Institutional Effectivene	Institutional Support Services	764,793.09
12025 Business, Child Dev & Std	Institutional Support Services	329,200.19
12026 Art, Media, Comm, DE	Institutional Support Services	396,682.70
12027 Student Health/Athl/Kines	Institutional Support Services	369,194.25
12041 Performing Arts Center	Institutional Support Services	494,836.10
12050 College Business Manager	Institutional Support Services	640,013.51
12055 Communications Center	Institutional Support Services	29,159.89
12057 Professional Development	Institutional Support Services	47,290.00
12060 Public Information Office	Institutional Support Services	674,023.77
12061 Catalogs & Schedules of C	Institutional Support Services	4,000.00
12065 Academic Senate/A.S. Rele	Institutional Support Services	335,347.19
12067 Collegewide	Institutional Support Services	3,362,920.80 **
12068 Maintenance & Operations	Institutional Support Services	5,679,989.49
12069 Publications	Institutional Support Services	257,191.92
12076 MC Copy Center	Institutional Support Services	353,000.00
12079 Publications Chargebacks	Institutional Support Services	100,000.00
12080 Accreditation	Institutional Support Services	37,600.00
12083 Classified Senate	Institutional Support Services	19,600.00
12130 Emergency Response & Prep	Institutional Support Services	36,973.06

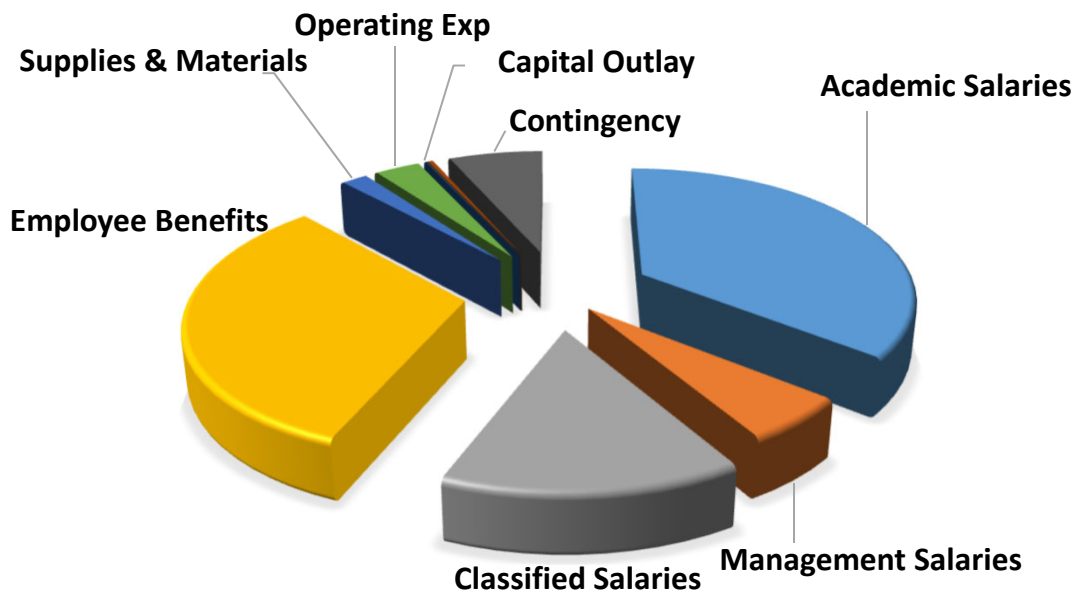
* Includes \$11,183,379 for part time faculty and hourly instructional costs.

** Includes \$2,747,461 for collegewide contingency.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

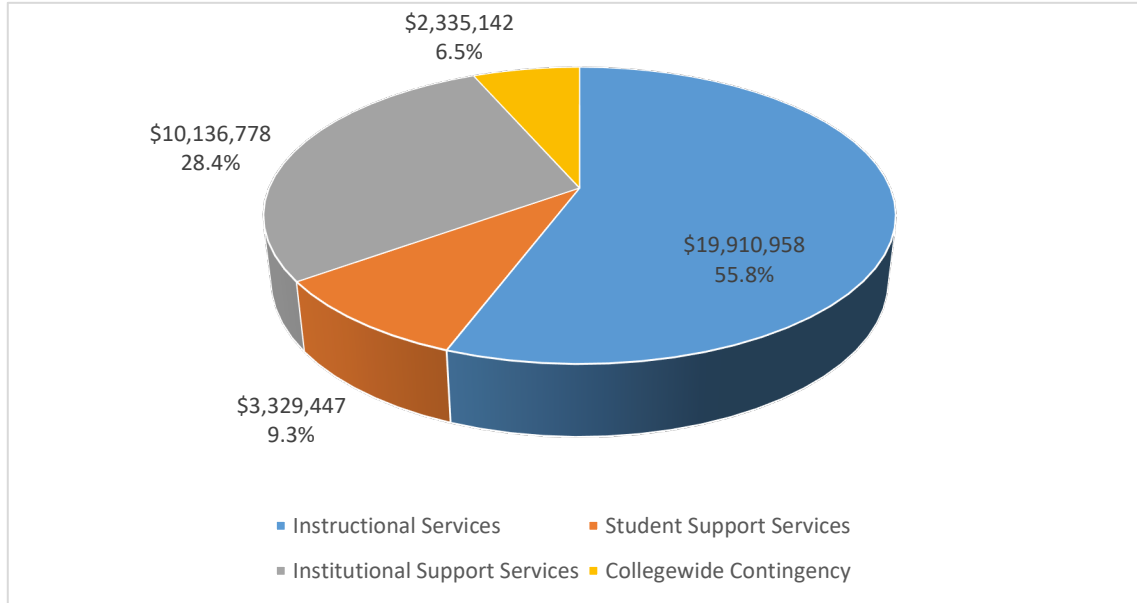
OXNARD COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	12,669,471	12,902,217	12,770,506	35.8%
2000 MANAGEMENT SALARIES	1,751,249	1,601,222	1,992,230	5.6%
2000 CLASSIFIED SALARIES	5,189,771	4,940,119	5,273,788	14.8%
3000 EMPLOYEE BENEFITS	11,602,025	11,002,726	11,423,330	32.0%
SALARY & BENEFIT SUBTOTAL	31,212,517	30,446,284	31,459,854	88.1%
4000 SUPPLIES & MATERIALS	683,692	620,343	642,651	1.8%
5000 OPERATING EXP	1,129,068	1,004,658	1,115,229	3.1%
6000 CAPITAL OUTLAY	67,069	52,760	29,050	0.1%
7000 TRANSFERS	(274,500)	(6,759)	130,399	0.4%
7999 CONTINGENCY	645,242	-	2,335,142	6.5%
DIRECT EXPENDITURE SUBTOTAL	2,250,571	1,671,002	4,252,472	11.9%
TOTAL BUDGETED EXPENDITURES	33,463,088	32,117,286	35,712,326	100.0%



* Incorporates budget carryover.

Oxnard College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget



Instructional Services	\$19,910,958	55.8%
Student Support Services	\$3,329,447	9.3%
Institutional Support Services	\$10,136,778	28.4%
Collegewide Contingency	\$2,335,142	6.5%
Total	\$35,712,326	100.0%

Org #	Description	Category	Adoption
20020	Marine Study	Instructional Services	71,018.28
20021	Biology	Instructional Services	801,147.43
20030	Accounting	Instructional Services	158,301.15
20033	Business Management	Instructional Services	167,487.33
20037	Secretary/Admin Assistant	Instructional Services	277,182.35
20046	Multimedia/Radio/Motion P	Instructional Services	6,507.98
20050	Computer & Info Sci Gener	Instructional Services	6,112.93
20056	Computer Networking	Instructional Services	170,446.20
20063	Physical Education	Instructional Services	633,654.33
20064	EAC/Special Ed General (C	Instructional Services	423,567.71
20070	Engineering General	Instructional Services	140,316.72
20075	Air Conditioning and Refr	Instructional Services	115,635.70
20077	Automotive Technology	Instructional Services	382,205.91
20078	Automotive Collision Repa	Instructional Services	186,376.01
20091	Art	Instructional Services	375,304.13
20094	Music	Instructional Services	147,788.60
20110	Foreign Language General	Instructional Services	139,148.90
20114	Spanish	Instructional Services	367,451.69
20121	Dental Hygiene	Instructional Services	632,360.32
20122	Dental Assisting	Instructional Services	9,993.55

Oxnard College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

20135 Child Development (Instru	Instructional Services	177,606.77
20137 Culinary & Restaurant Mgm	Instructional Services	309,130.42
20150 Law General	Instructional Services	188,917.40
20160 English	Instructional Services	1,937,869.47
20161 Transitional English	Instructional Services	174,551.77
20162 Speech, Debate	Instructional Services	153,556.30
20163 Philosophy	Instructional Services	172,045.61
20170 Math	Instructional Services	1,927,338.18
20180 Physical Science General	Instructional Services	191,801.81
20182 Physics	Instructional Services	162,882.44
20183 Chemistry	Instructional Services	499,356.96
20185 Geology	Instructional Services	180,222.62
20190 Psychology	Instructional Services	188,477.38
20201 Alcohol & Controlled Subs	Instructional Services	144,276.55
20203 Fire Control Tech	Instructional Services	723,861.35
20204 Fire Academy	Instructional Services	527,885.83
20210 Social Science General	Instructional Services	63,065.53
20211 Anthropology	Instructional Services	293,514.31
20212 Economics	Instructional Services	198,319.28
20213 History	Instructional Services	443,269.09
20214 Geography	Instructional Services	161,926.88
20215 Political Science	Instructional Services	187,286.96
20216 Sociology	Instructional Services	313,446.64
20225 Athletics	Instructional Services	953,240.54
21001 Admissions and Records (A	Student Support Services	599,302.07
21008 Counseling	Student Support Services	883,005.09
21009 Financial Aid	Student Support Services	625,640.18
21013 Library	Student Support Services	321,863.57
21018 EOPS General Fund Match	Student Support Services	187,149.07
21019 Transfer Center	Student Support Services	164,313.05
21020 Tutoring	Student Support Services	4,050.00
21022 Articulation	Student Support Services	157,387.40
22043 Veteran's Center	Student Support Services	19,621.11
22070 Student Business Office	Student Support Services	285,515.84
21016 Commencement/Special Even	Institutional Support Services	13,000.00
21197 Postage	Institutional Support Services	16,000.00
21199 Utilites	Institutional Support Services	82,000.00
22005 Information Technology Op	Institutional Support Services	727,925.13
22015 President Office	Institutional Support Services	615,463.26
22016 VP, Academic Affairs Offi	Institutional Support Services	5,227,251.90
22026 Dean of Liberal Studies	Institutional Support Services	397,768.17 *
22027 Dean of Math, Science & H	Institutional Support Services	373,750.32
22028 Dean of CTE	Institutional Support Services	327,094.53
22031 Dept of Transitional Stud	Institutional Support Services	59,374.84

Oxnard College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

22033 DEAN RESEARCH & INSTIT. E	Institutional Support Services	277,956.29
22036 VP, Student Development O	Institutional Support Services	537,543.54
22041 Performing Art Bldg Opera	Institutional Support Services	75,629.69
22051 Business Services	Institutional Support Services	103,278.80
22060 Public Information Office	Institutional Support Services	140,400.00
22065 Academic Senate/A.S. Rele	Institutional Support Services	397,040.57
22066 College Services	Institutional Support Services	3,241,209.44 **
22068 Maintenance & Operations	Institutional Support Services	3,358,499.08
22069 Publications	Institutional Support Services	350,000.00
22074 Salary/Fringe Holding	Institutional Support Services	441,600.00 ***
22080 Accreditation	Institutional Support Services	32,000.00
22132 Safety Programs	Institutional Support Services	35,092.82
22200 Educational Svcs & Resear	Institutional Support Services	148,743.04

* Includes \$4,213,901 for part time faculty and hourly instructional costs.

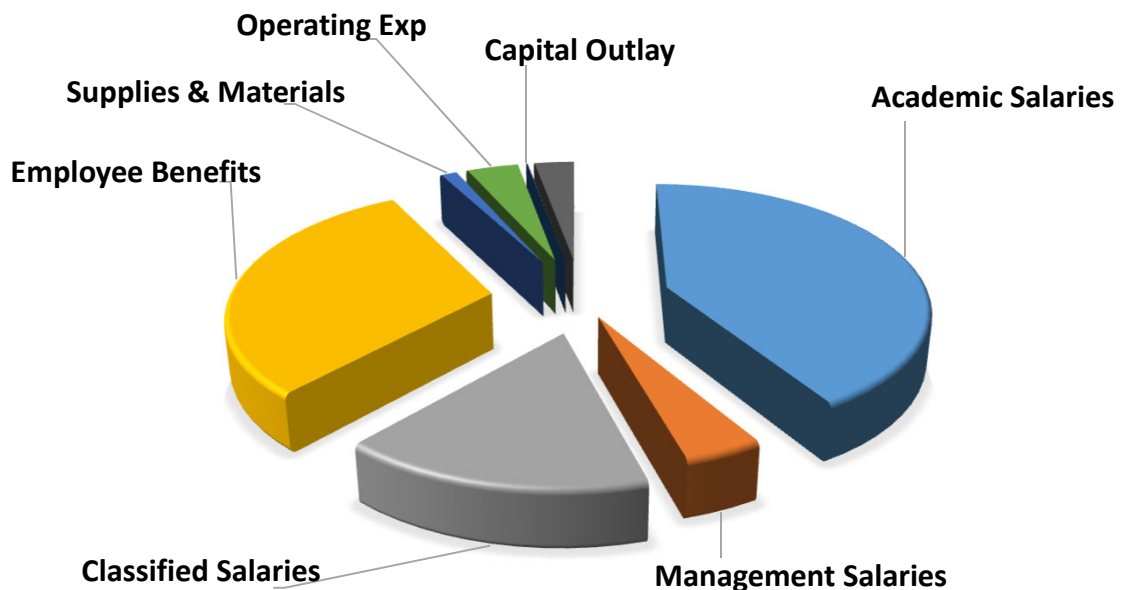
** Includes \$2,335,142 for collegewide contingency.

*** Includes \$211,200 and \$81,600 in potential health benefit related costs
for Instructional Services and Student Support Services, respectively.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

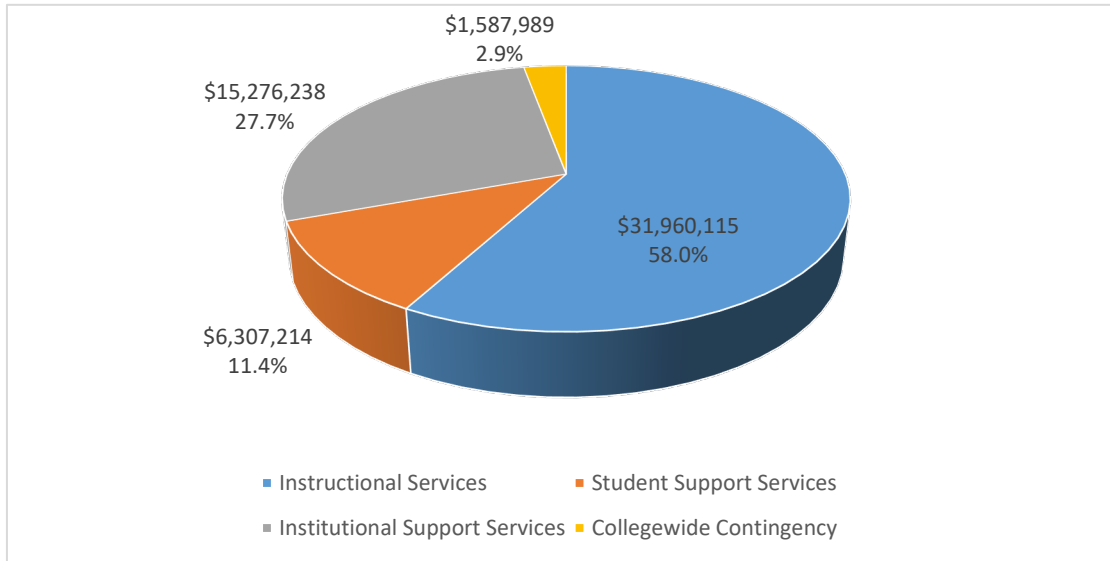
VENTURA COLLEGE

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	22,105,252	22,430,705	22,820,734	41.4%
2000 MANAGEMENT SALARIES	2,087,394	2,038,560	2,304,196	4.2%
2000 CLASSIFIED SALARIES	8,503,316	8,100,452	8,863,655	16.1%
3000 EMPLOYEE BENEFITS	17,830,699	16,927,401	16,849,089	30.6%
SALARY & BENEFIT SUBTOTAL	50,526,662	49,497,119	50,837,674	92.2%
4000 SUPPLIES & MATERIALS	655,354	528,608	631,106	1.1%
5000 OPERATING EXP	2,537,667	1,532,512	2,065,143	3.7%
6000 CAPITAL OUTLAY	24,359	14,069	19,644	0.0%
7000 TRANSFERS	(740,304)	(140,304)	(10,000)	0.0%
7999 CONTINGENCY	328,989	-	1,587,989	2.9%
DIRECT EXPENDITURE SUBTOTAL	2,806,065	1,934,885	4,293,882	7.8%
TOTAL BUDGETED EXPENDITURES	53,332,727	51,432,004	55,131,556	100.0%



* Incorporates budget carryover.

Ventura College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget



Instructional Services	\$31,960,115	58.0%
Student Support Services	\$6,307,214	11.4%
Institutional Support Services	\$15,276,238	27.7%
Collegewide Contingency	\$1,587,989	2.9%
Total	\$55,131,556	100.0%

Org #	Description	Category	Adoption
30001	Agriculture General	Instructional Services	32,278.37
30021	Biology	Instructional Services	1,457,434.97
30030	Accounting	Instructional Services	2,488.23
30033	Business Management	Instructional Services	575,230.68
30037	Medical Technology	Instructional Services	70,212.38
30055	Computer Science	Instructional Services	138,400.60
30061	Continuing Education/Even	Instructional Services	64,258.00
30063	Kinesiology (PE)	Instructional Services	1,012,398.58
30064	EAC/Special Ed General (C	Instructional Services	415,612.08
30070	Engineering General	Instructional Services	81,686.28
30076	Diesel Technology	Instructional Services	89,730.20
30077	Automotive Technology	Instructional Services	642,354.07
30080	Drafting Technology	Instructional Services	190,837.56
30082	Welding & Cutting	Instructional Services	201,036.28
30083	Civil & Construction Mgmt	Instructional Services	1,677.45
30086	Industrial Mfg Technology	Instructional Services	114,149.32
30091	Art	Instructional Services	903,198.11
30092	Ceramics	Instructional Services	195,186.99
30094	Music	Instructional Services	475,361.64
30096	Technical Theater	Instructional Services	275,654.17
30097	Dramatic Arts/Theatre Art	Instructional Services	169,058.44

Ventura College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

30098 Dance	Instructional Services	158,303.13
30099 Photography	Instructional Services	203,785.38
30103 Computer Graphics	Instructional Services	45,262.76
30110 Foreign Language General	Instructional Services	453,967.52
30120 Nursing	Instructional Services	2,134,982.04
30125 Emergency Medical Service	Instructional Services	206,544.73
30135 Child Development (Instru	Instructional Services	228,469.49
30160 English	Instructional Services	2,383,443.23
30161 ESLENGM	Instructional Services	107,862.28
30162 Communication Studies	Instructional Services	456,796.01
30163 Philosophy	Instructional Services	277,795.12
30170 Math	Instructional Services	2,940,276.35
30180 Physical Science General	Instructional Services	117,695.80
30182 Physics	Instructional Services	359,793.56
30183 Chemistry	Instructional Services	1,133,615.63
30186 Water Science	Instructional Services	850.00
30190 Psychology	Instructional Services	486,556.50
30206 Criminal Justice	Instructional Services	271,408.52
30207 Basic Sheriff Academy	Instructional Services	4,773.76
30210 Social Science General	Instructional Services	6,584.72
30211 Anthropology	Instructional Services	253,393.00
30212 Economics	Instructional Services	198,459.77
30213 History	Instructional Services	372,811.24
30214 Geography	Instructional Services	430,010.50
30215 Political Science	Instructional Services	357,158.66
30216 Sociology	Instructional Services	527,233.37
30225 Athletics	Instructional Services	1,556,946.78
30240 Health Ed	Instructional Services	338,044.52
30241 Applied Science	Instructional Services	14,000.00
32075 Loadbank Accrual	Instructional Services	25,000.00
30300 MESA	Student Support Services	152,281.48
31001 Admissions and Records (A	Student Support Services	1,031,380.01
31007 Career Center	Student Support Services	1,700.00
31008 Counseling	Student Support Services	2,385,843.70
31009 Financial Aid	Student Support Services	728,997.35
31012 Learning Resources	Student Support Services	259,399.52
31013 Library	Student Support Services	809,613.13
31018 EOPS General Fund Match	Student Support Services	196,657.40
31019 Transfer Center	Student Support Services	3,685.00
31020 Tutoring	Student Support Services	304,420.91
31024 College Outreach	Student Support Services	169,021.60
32070 Student Business Office	Student Support Services	167,357.98
32081 Student Connect	Student Support Services	96,855.81
30228 Dean East Campus	Institutional Support Services	9,000.00

Ventura College
Fund 111 (by ORG code)
FY2020-21 Adoption Budget

31015 East Campus	Institutional Support Services	294,901.83
31022 Articulation	Institutional Support Services	154,562.90
31023 Distance Education	Institutional Support Services	363,407.54
31199 Utilities	Institutional Support Services	143,000.00
32005 Information Technology Op	Institutional Support Services	1,108,657.63
32015 President Office	Institutional Support Services	517,261.84
32016 VP Academic Affairs/Studn	Institutional Support Services	9,700,352.26 *
32017 College Wide Services	Institutional Support Services	176,624.77
32018 Dean, Institutional Equit	Institutional Support Services	970,134.99
32031 Dean Career Education II	Institutional Support Services	436,974.19
32032 Student Activities and Se	Institutional Support Services	130,831.45
32033 Dean Liberal Arts/Lrng Re	Institutional Support Services	464,084.19
32034 Dean Physical Ed Office	Institutional Support Services	515,905.33
32035 Dean Soc Sci/Humanities O	Institutional Support Services	482,260.00
32036 Dean of Student Services	Institutional Support Services	242,515.39
32037 Dean Career Education I	Institutional Support Services	352,756.35
32038 Dean Math/Science Office	Institutional Support Services	436,866.06
32040 VP Student Affairs	Institutional Support Services	481,673.39
32051 Business Services	Institutional Support Services	504,422.76
32060 Public Information Office	Institutional Support Services	154,219.06
32062 Staff Media Resource Cent	Institutional Support Services	10,500.00
32064 President Assigned Releas	Institutional Support Services	21,605.98
32065 Academic Senate/A.S. Rele	Institutional Support Services	307,071.76
32066 Vice President's Office	Institutional Support Services	2,397,786.23 **
32068 Maintenance & Operations	Institutional Support Services	4,607,411.21
32076 Copy Center	Institutional Support Services	250,000.00
32080 Accreditation	Institutional Support Services	30,000.00
32082 College Logistics	Institutional Support Services	376,985.75
32083 Classified Senate	Institutional Support Services	3,000.00
32132 Safety Programs	Institutional Support Services	19,500.00

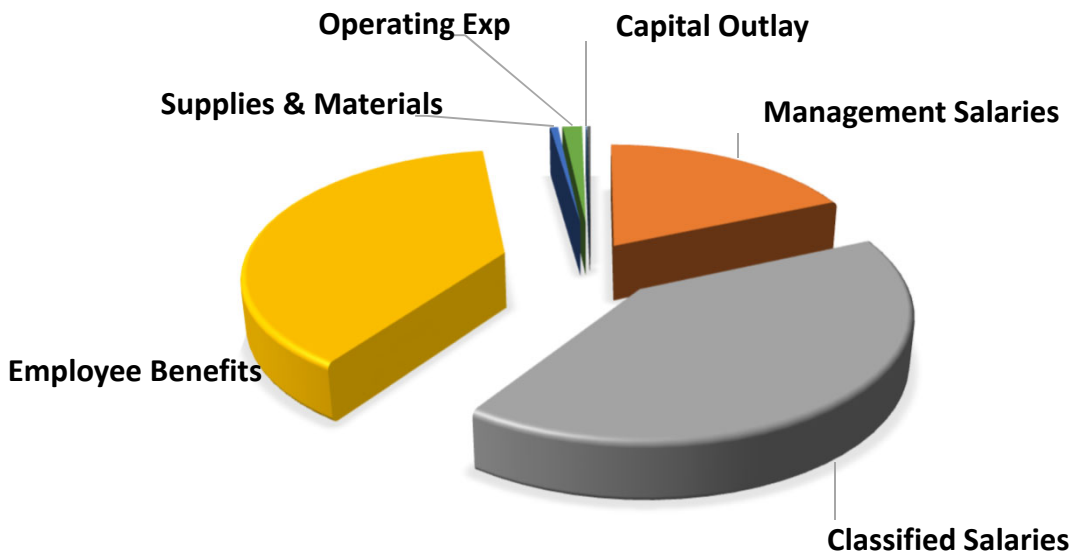
* Includes \$8,800,046 for part time faculty and hourly instructional costs.

** Includes \$1,587,989 for collegewide contingency.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,169,117	2,068,907	2,385,656	18.5%
2000 CLASSIFIED SALARIES	4,851,695	4,732,570	5,309,759	41.1%
3000 EMPLOYEE BENEFITS	4,698,434	4,339,711	4,934,493	38.2%
SALARY & BENEFIT SUBTOTAL	11,719,246	11,141,188	12,629,908	97.7%
4000 SUPPLIES & MATERIALS	67,723	101,285	73,324	0.6%
5000 OPERATING EXP	501,987	267,018	184,234	1.4%
6000 CAPITAL OUTLAY	14,700	11,537	10,800	0.1%
7000 TRANSFERS	-	536,993	-	0.0%
7999 CONTINGENCY	229,074	-	28,831	0.2%
DIRECT EXPENDITURE SUBTOTAL	813,484	916,833	297,188	2.3%
TOTAL BUDGETED EXPENDITURES	12,532,730	12,058,021	12,927,096	100.0%



* Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	78,954	57,057	77,512	1.0%
2000 BOARD, COMMISSIONERS, OTHER	115,000	129,772	126,000	1.6%
3000 EMPLOYEE BENEFITS	<u>187,048</u>	<u>160,327</u>	<u>176,255</u>	<u>2.2%</u>
SALARY & BENEFIT SUBTOTAL	381,002	347,157	379,767	4.7%
4000 SUPPLIES & MATERIALS	20,100	33,466	18,800	0.2%
5000 OPERATING EXP	5,069,767	5,237,184	5,342,496 ^[1]	66.6%
6000 CAPITAL OUTLAY	186,765	46,474	93,141	1.2%
7000 TRANSFERS	1,907,822	2,072,343	1,990,622 ^[2]	24.8%
7999 CONTINGENCY	<u>300,000</u>	<u>-</u>	<u>200,000</u>	<u>2.5%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>7,484,454</u>	<u>7,389,466</u>	<u>7,645,060</u>	<u>95.3%</u>
TOTAL EXPENDITURES	<u>7,865,456</u>	<u>7,736,623</u>	<u>8,024,827</u>	<u>100.0%</u>

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 1,964,795
Insurance Premiums	\$ 1,050,150
Legal	\$ 400,000
Bank, Credit Card Charges & COTOP	\$ 291,000
Health Insurance Broker	\$ 161,300
Districtwide Marketing Campaign	\$ 150,000
Audits	\$ 145,000
Districtwide Memberships	\$ 125,000
Board of Trustee Operations	\$ 118,174
Unemployment Insurance	\$ 100,000
Facilities Planning	\$ 95,000
Collective Bargaining Costs	\$ 75,000
Online Transcript Admin	\$ 75,000
Board Elections	\$ 75,000
Management Consulting	\$ 70,000
Parking Online Admin	\$ 62,500
Other Miscellaneous Expense	\$ 384,578
Total	<u>\$ 5,342,496</u>

[2] Transfers in/out includes:

Campus Police Services	\$ 1,237,250
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 218,372
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	\$ 30,000
Total	<u>\$ 1,990,622</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
DISTRICTWIDE SERVICES BY PROGRAM
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET
80099	SEIU Release Time	125,408	125,363	138,984
82011	Personnel Commissioners	75,000	63,194	75,000
82080	Accreditation/Planning	5,000	-	5,000
82100	Board Election	-	-	75,000
82101	Board of Trustees Operations	228,000	204,073	228,000
82103	Legal	300,000	445,581	400,000
82104	Districtwide Memberships	115,000	137,074	125,000
82106	Police Services	1,164,768	1,164,768	1,237,250
82111	Audits	165,000	117,520	145,000
82112	Bank, Credit Card Charges	305,000	257,840	291,000
82114	College Work Study Match	217,210	198,965	229,559
82116	Unemployment Insurance	90,000	98,566	100,000
82119	Management Consulting	30,000	230,000	70,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	37,047	35,000
82125	Classified Tuition Reimbursement	2,000	414	2,000
82127	H&W Employee Contribution Balancing	5,000	20,302	10,000
82128	Workers Comp State Fee	20,000	51,433	59,148
82129	Online Transcript Admin	75,000	68,394	75,000
82131	Insurance Premiums	1,086,655	1,096,535	1,050,150
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	113,000	104,900	161,300
82137	Parking Online Admin	125,000	98,387	62,500
82138	Classified Staff Development	15,000	1,861	15,000
82141	Durley Dr. Property Maintenance	15,000	12,459	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	95,000	89,171	95,000
82149	Exec Management Search Costs	120,000	31,791	40,000
82150	Benefits System	42,000	12,288	15,000
82154	Academic Diversity Facilitators	60,000	60,018	60,000
82155	Employment related services	40,000	27,971	30,000
82156	Recruitment-Advertising (HR)	75,000	54,155	60,000
82159	District-wide Staff Development	15,000	4,470	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	150,000	184,961	75,000
82166	Board Room Broadcasting	20,000	100,000	18,000
82170	Collection Fees (COTOP)	6,000	5,077	14,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	AdminiSystem SW License Fee/HW Main	1,890,415	1,862,970	2,057,936
82179	Compensated Absence Accrual	-	(17,401)	-
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	109,140	40,000
82181	Contingency	300,000	50,460	200,000
82188	Info Technology Equipment	30,000	30,000	30,000
82196	District Wide Leadership Academy	15,000	12,749	15,000
87313	D/W Marketing Campaign	150,000	79,129	150,000
	TOTAL EXPENDITURES	7,865,456	7,736,623	8,024,827

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET
GAS	149,400	121,109	138,549
WATER/SEWER	977,400	782,292	894,941
ELECTRICITY	2,767,700	2,467,798	2,823,161
TELEPHONE/TECH	196,000	205,537	233,849
DIRECT EXPENDITURE SUBTOTAL	4,090,500	3,576,735	4,090,500
TOTAL EXPENDITURES	4,090,500	3,576,735	4,090,500

INFRASTRUCTURE

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL EXPENDITURES	2020-21 ADOPTION BUDGET
7000 TRANSFERS	-	5,428,257	-
DIRECT EXPENDITURE SUBTOTAL	-	5,428,257	-
TOTAL EXPENDITURES	-	5,428,257	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

FUND BALANCES

	<u>6/30/2019 ACTUALS</u>	<u>6/30/2020 ACTUALS</u>	<u>6/30/2021 PROJECTIONS</u>
Board Designated ^[a]			
State Required Minimum 5% ^[b]	10,018,403	9,718,964	9,890,585
Revenue Shortfall Contingency	5,000,000	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000	1,000,000
Energy Efficiency	1,400,000	170,000	170,000
Unallocated	17,674,962 ^[c]	10,149,283	4,573,741
Budget Carryover	<u>5,038,852 ^[d]</u>	<u>11,370,287 ^[e]</u>	<u>-</u>
Fund 111 Sub-Total	40,132,217	37,408,534	20,634,326
Fund 113	21,694,867	21,424,569	18,619,156
Fund 114	<u>16,984,594</u>	<u>17,336,223</u>	<u>11,318,791</u>
Grand Total - General Fund Unrestricted	<u>78,811,677</u>	<u>76,169,326</u>	<u>50,572,273</u>

^[a] The Board has designated reserves to address infrastructure and one-time expenditure needs.

^[b] In accordance with State Chancellor's Office Accounting Advisory FS 05-05, designation includes five percent of budgeted expenditures in subfund 111, 113, and 114.

^[c] Due to the implementation of SCFF, the second principal apportionment from the State was greater than the first apportionment for FY19 by a total of \$5.7 million. At 6/30/2019, a plan to utilize these reserves was still in development. During fiscal year 19-20, the Board approved augmenting the budget for these additional apportionment revenue related to P2 and Recal.

^[d] Incorporates budget carryover including the 2% limit and one-time funds related to the allocation of additional SCFF apportionment revenue.

^[e] Refer to FY21 Adoption Budget Allocation lines 13 for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2020-2021 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 113) DESIGNATED INFRASTRUCTURE

Fund 113 – Unrestricted General Fund (Designated Infrastructure)

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

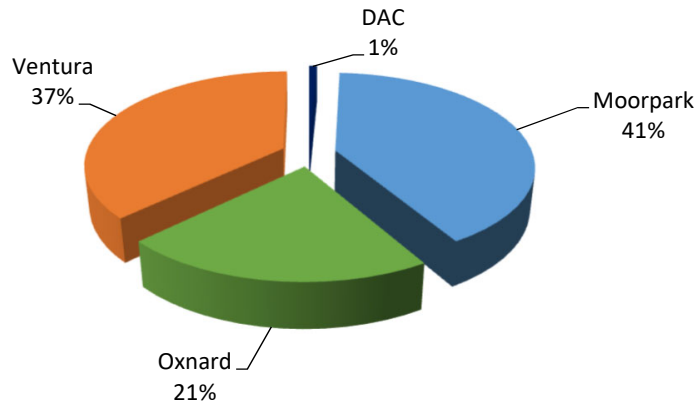
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL	2020-21 ADOPTON BUDGET
8000 REVENUES ^[a]	4,155,313	11,723	3,737,842
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	2,710,700	860,476	3,450,702
5000 OTHER OPERATING EXP	781,000	93,085	1,505,500
6000 CAPITAL OUTLAY	2,522,172	924,270	1,587,053
7000 OTHER OUTGO	1,830,304	(1,595,811)	-
TOTAL EXPENDITURES	7,844,176	282,021	6,543,255
Net Change Fund Balance			(2,805,413)
Beginning Fund Balance			21,424,569
Ending Fund Balance			18,619,156

Expenditure Budget by Site



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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE
FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	2,710,888	-	866,655	1,844,233
15221	MC	Library Materials & Databases	750,580	-	150,000	600,580
15222	MC	Inst & Non Inst Equip	1,605,627	-	500,100	1,105,527
15223	MC	Tech Hardware & Software	1,875,552	-	550,000	1,325,552
15224	MC	Other	3,692,855	-	600,000	3,092,855
		SUBTOTAL MOORPARK	10,635,502	-	2,666,755	7,968,747
25220	OC	Sch Maint & Capital Furniture	2,907,744	-	709,000	2,198,744
25221	OC	Library Materials & Databases	345,779	-	75,500	270,279
25222	OC	Inst & Non Inst Equip	834,473	-	195,000	639,473
25223	OC	Tech Hardware & Software	1,458,099	-	267,000	1,191,099
25224	OC	Other	319,231	-	150,000	169,231
		SUBTOTAL OXNARD	5,865,327	-	1,396,500	4,468,827
35220	VC	Sch Maint & Capital Furniture	1,655,028	-	700,000	955,028
35221	VC	Library Materials & Databases	177,248	-	130,000	47,248
35222	VC	Inst & Non Inst Equip	1,032,308	-	640,000	392,308
35223	VC	Tech Hardware & Software	915,243	-	710,000	205,243
35224	VC	Other	534,758	-	250,000	284,758
		SUBTOTAL VENTURA	4,314,586	-	2,430,000	1,884,586
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			21,424,569	3,737,842	6,543,255	18,619,156

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

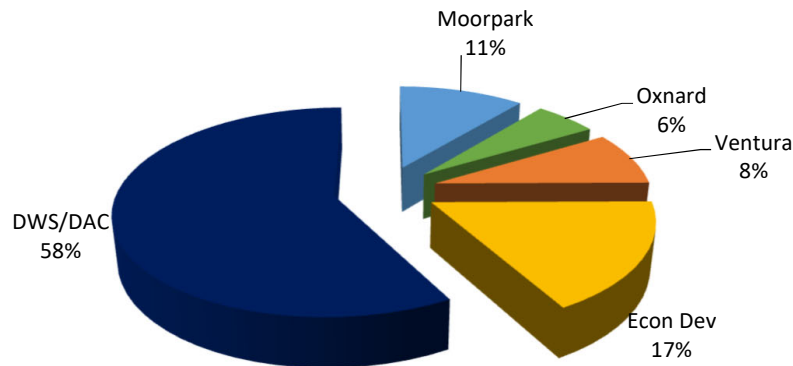
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs such as those programs accounted for in this fund. Notably, such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations, or user fees. Sub-fund 114 is reported to the State as a part of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

		2019-20 ADOPTION BUDGET	2019-20 ACTUALS	2020-21 ADOPTION BUDGET
8000	REVENUES	<u>5,109,328</u>	<u>4,144,160</u>	<u>3,629,295</u>
1000	ACADEMIC SALARIES	20,000	15,380	10,000
2000	CLASSIFIED & OTHER SALARIES	1,238,221	925,554	1,066,130
3000	EMPLOYEE BENEFITS	<u>693,469</u>	<u>542,519</u>	<u>600,750</u>
	SALARY & BENEFIT SUBTOTAL	1,951,690	1,483,453	1,676,880
4000	SUPPLIES & MATERIALS	390,887	166,591	334,581
5000	OTHER OPERATING EXP	2,784,956	2,086,891	3,424,466
6000	CAPITAL OUTLAY	4,958,898	21,213	2,229,114
7000	OTHER OUTGO	<u>925,443</u>	<u>34,383</u>	<u>1,981,686</u>
	TOTAL EXPENDITURES	<u>11,011,875</u>	<u>3,792,531</u>	<u>9,646,727</u>
	Net Change Fund Balance			(6,017,432)
	Beginning Fund Balance			17,336,223
	Ending Fund Balance			11,318,791

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	6,206	-	6,206	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,048	-	1,048	-
12909	MC	Zoo Operations	203,867	279,030	482,897	-
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	10,103	-	200	9,903
15002	MC	Civic Center	73,900	15,000	70,128	18,772
15004	MC	Indirect Cost Recovery	176,022	8,000	31,249	152,773
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	4,722,251	308,933	57,000	4,974,185
15104	MC	Volleyball	215	-	215	-
15105	MC	Wrestling	23	-	23	-
15110	MC	Baseball Camp	5	-	5	-
1512x	MC	Community Services	16,802	-	16,802	-
15200	MC	International Students	221,185	150,000	371,185	-
		SUBTOTAL MOORPARK PROGRAMS	5,461,796	760,964	1,059,495	5,163,264
22073	OC	Foundation support	6,005	162,011	168,015	-
22147	OC	CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center (non-instructional)	89,039	-	-	89,039
24461	OC	Auto Body	8,339	200	1,200	7,339
24510	OC	Dental Hygiene	119,229	18,000	9,426	127,803
24528	OC	Fire Academy-CPAT	156,251	45,000	44,644	156,607
24565	OC	EMT Skills Testing	14,454	10,500	10,221	14,733
24567	OC	State Fire Training	7,942	7,000	7,000	7,942
25002	OC	Civic Center	632,737	41,250	152,832	521,155
25004	OC	Indirect Cost Recovery	633,717	20,000	115	653,602
25010	OC	Leases	271,843	50,000	-	321,843
25023	OC	College Improvement Fund	40,377	-	8,500	31,877
25024	OC	Proctoring/Testing Fees	3,947	500	500	3,947
25026	OC	Bookstore Lease	324,015	108,000	106,173	325,842
25027	OC	All College Day	4,835	-	3,000	1,835
25031	OC	Contingency	75,350	-	6,000	69,350
25200	OC	International Students	38,461	-	-	38,461
25201	OC	CC Foundation Smog Ref & Tech	7,274	12,000	12,000	7,274
		SUBTOTAL OXNARD PROGRAMS	3,079,263	474,461	529,627	3,024,097

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)
FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
35002	VC	Civic Center	16,750	213,750	203,037	27,463
35004	VC	Indirect Cost Recovery	493,043	35,000	68,450	459,593
3501x	VC	Leases	159,783	75,530	155,849	79,463
35024	VC	Testing Fees	7,691	2,000	9,691	-
35026	VC	Bookstore Lease	893,033	177,908	284,000	786,941
35200	VC	International Students	282,775	30,000	39,100	273,675
38709	VC	COV Superior Court Training	47,664	-	47,664	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
SUBTOTAL VENTURA PROGRAMS			1,903,287	534,188	810,340	1,627,135
53001	EWD	District Economic Development Office	452,589	149,686	252,497	349,778
54001	EWD	Contract Education	-	10,000	10,000	-
54010	EWD	COV HSA CASA Title IV-E (CE)	-	350,500	350,500	-
54011	EWD	COV HSA Spec Proj Title IV-E (CE)	-	987,800	987,800	-
54025	EWD	Skyworks Solutions Training	-	41,777	41,777	-
SUBTOTAL ECON DEV PROGRAMS			452,589	1,539,763	1,642,574	349,778
72067	DAC	District Office Building	415,547	247,000	191,000	471,547
75004	DAC	Indirect Cost Recovery	616,601	12,000	195,365	433,236
SUBTOTAL DAC PROGRAMS			1,032,149	259,000	386,365	904,784
81009	DWS	Financial Aid Administrative Allowance	-	20	20	-
82119	DWS	Management Consulting	106,831	-	106,831	-
82123	DWS	Remote Registration	32,602	-	32,602	-
82130	DWS	Emergency Preparedness	1,825,388	-	1,825,388	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	222,834	60,900	34,000	249,734
82166	DWS	Board Room Broadcasting	44,858	-	44,858	-
82186	DWS	Energy Efficiency	1,120,068	-	1,120,068	-
85032	DWS	DW Emergency Activities	1,650,000	-	1,650,000	-
87313	DWS	D/W Marketing Campaign	350,000	-	350,000	-
SUBTOTAL DISTRICTWIDE PROGRAMS			5,407,139	60,920	5,218,325	249,734
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			17,336,223	3,629,295	9,646,727	11,318,791

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

GENERAL FUND – RESTRICTED (FUND 12X)

Fund 12x – Restricted General Fund

The restricted general fund accounts for revenues and expenditures that are used to support educational programs and services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. Restricted monies are generally from an external source that requires the funds be used for specific purposes. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in grant agreements and are subject to audit by grantor agencies. Fund 12x is reported to the State as a component of the Total General Fund. Major programs accounted for in various sub-funds of Fund 12x include state categorical programs such as Student Equity & Achievement, SWP (Strong Workforce Program), EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CaWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, and Title III and Title V (HSI, STEM) federal grants.

The 2020-21 enacted state budget prevents immediate cuts to categorical programs. Beyond deferrals and technical and workload adjustments, the state budget includes no changes for most categorical programs. The District's FY 2020-21 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCCO. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Board action. Additionally, the carryforward funds for Guided Pathways of \$1.6 million, Student Equity and Achievement Program of \$3.4 million, and Strong Workforce Program of \$5.6 million have been budgeted.

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

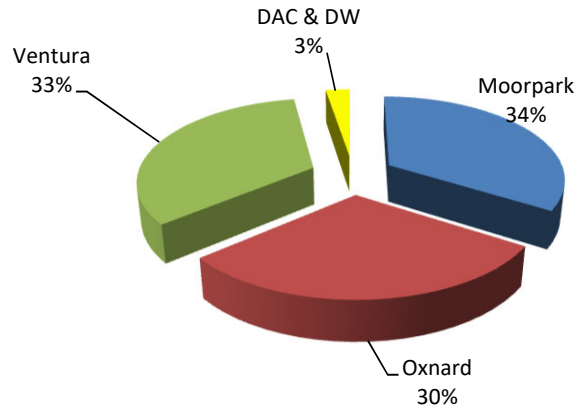
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL ACTIVITY	2020-21 ADOPTION BUDGET
8000 REVENUES	<u>52,917,165</u>	<u>57,505,280</u>	<u>65,845,163</u>
1000 ACADEMIC SALARIES	7,293,383	6,611,852	10,863,920
2000 CLASSIFIED & OTHER SALARIES	15,429,896	11,780,335	18,182,766
3000 EMPLOYEE BENEFITS	<u>8,780,458</u>	<u>7,180,966</u>	<u>9,623,751</u>
SALARY & BENEFIT SUBTOTAL	31,503,737	25,573,153	38,670,436
4000 SUPPLIES & MATERIALS	7,143,697	3,006,693	8,804,682
5000 OTHER OPERATING EXP	6,337,608	2,732,381	8,975,562
6000 CAPITAL OUTLAY	976,419	691,032	977,025
7000 OTHER OUTGO	<u>9,854,138</u>	<u>9,427,456</u>	<u>11,274,066</u>
TOTAL EXPENDITURES	<u>55,815,599</u>	<u>41,430,715</u>	<u>68,701,771</u>
Net Change Fund Balance			(2,856,609)
Beginning Fund Balance			4,097,773
Ending Fund Balance			1,241,164

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	12,405,955	9,452,128	14,123,104	170,540	36,151,728
125	OTHER STATE GRANTS	4,685,528	3,912,083	3,762,188	903,958	13,263,757
126	FEDERAL GRANTS	3,781,440	6,668,397	2,837,587	577,096	13,864,519
127	CONTRACTS	-	-	40,120	-	40,120
128x	RESTRICTED LOTTERY & IELM	2,167,183	200,000	1,929,855	-	4,297,038
129	OTHER RESTRICTED FUNDS	272,800	352,180	329,067	130,562	1,084,609
TOTAL GENERAL FUND RESTRICTED		23,312,905	20,584,789	23,021,921	1,782,156	68,701,771

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE 19-20*	2,525	11,211	14,663	-	28,400
x6101	CARE 20-21	60,187	225,941	95,318	-	381,446
x6002	DSPS 19-20*	20,908	17,755	101,373	-	140,037
x6102	DSPS 20-21	1,264,972	763,495	1,332,694	-	3,361,161
x6003	EOPS 19-20*	34,088	39,186	44,867	-	118,141
x6103	EOPS 20-21	675,679	1,047,933	968,296	-	2,691,908
x6009	Prior Year(s) DSPS	82,813	539	104,129	-	187,480
x6038	TANF	37,619	51,570	49,741	-	138,930
x6111	Student Financial Aid Administration 19-20*	20,593	18,464	28,148	-	67,204
x6211	Student Financial Aid Administration 20-21	416,200	317,503	478,019	-	1,211,722
x6414	Student Success and Support 17-18*	1,065	-	-	-	1,065
x6415	Student Equity 17-18*	483	-	-	-	483
x6515	Student Equity & Achievement 19-20*	723,003	860,618	1,784,297	-	3,367,918
x6516	Student Equity & Achievement 20-21	3,562,311	2,526,484	3,482,163	-	9,570,958
x6610	Guided Pathways 17-18*	76,131	69,365	-	-	145,496
x6611	Guided Pathways 18-19*	205,213	239,772	240,770	-	685,755
x6612	Guided Pathways 19-20*	272,917	201,044	276,438	-	750,399
x6613	Guided Pathways 20-21	109,167	80,417	112,602	-	302,186
x7010	Perkins IV Title I Part C	323,932	208,050	362,877	-	894,859
x7041	CalWORKS 19-20*	14,962	11,195	42,949	-	69,106
x7042	CalWORKS 20-21	194,163	287,625	275,371	-	757,159
x7503	Strong Workforce Local 18-19*	193,533	81,111	404,747	-	679,390
x7504	Strong Workforce Local 19-20*	830,176	530,750	1,264,226	-	2,625,153
x7505	Strong Workforce Local 20-21	1,280,723	676,238	1,201,015	-	3,157,976
x7603	Strong Workforce Regional 18-19*	286,759	275,661	245,867	5,243	813,530
x7604	Strong Workforce Regional 19-20*	670,001	363,528	378,161	79,599	1,491,289
x7610	Campus Safety 17-18*	-	11,094	-	-	11,094
x7910	COVID 19 Response Block Grant	651,672	270,458	540,756	51,350	1,514,236
x8120	Hunger Free Campus FY20*	40,812	17,992	34,924	-	93,728
x8122	Veteran Resource Center 18-19*	11,130	10,160	-	-	21,290
x8123	Veteran Resource Center 19-20*	70,256	65,305	52,577	-	188,137
x8124	Veteran Resource Center 20-21	66,743	64,161	92,569	-	223,473
x8131	Mental Health Support 18-19*	7,091	428	482	-	8,002
x8140	Hunger Free Campus Initiative FY20*	-	2,832	-	-	2,832
x8237	ESL/Basic Skills 17-18*	93,378	-	-	-	93,378
x8713	Financial Aid Technology 18-19*	66,502	73,440	76,321	-	216,263
x8715	Financial Aid Technology 20-21	38,249	30,803	36,745	-	105,797
86130	Staff Diversity 19-20*	-	-	-	34,349	34,349

TOTAL STATE CATEGORICAL FUNDS	12,405,955	9,452,128	14,123,104	170,540	36,151,728
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* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6071	CA College Promise 19-20*	833,614	415,769	12,786	-	1,262,170
x6072	CA College Promise 20-21	1,557,082	684,271	1,218,060	-	3,459,413
x6322	Student Success Completion Grant 20-21	1,712,808	2,291,704	1,901,219	-	5,905,731
x7054	Foster Care Education 19-20*	-	14,331	22,992	-	37,324
x7254	Foster Care Education 20-21	-	100,368	130,543	-	230,911
x7301	Burton Book Fund Grant	1,600	2,600	-	-	4,200
x7563	Nursing Program Support Grant 20-21	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	-	200,000	-	99,413	299,413
x7815	CA Virtual Campus Online Educ Init*	151,653	-	115,987	-	267,641
x8125	Veterans Resource Center Grant*	29,592	16,775	-	-	46,367
x8132	Mental Health Support FY20*	179,376	171,264	146,302	-	496,942
x8907	Teacher Prep Program*	15,000	15,000	15,000	-	45,000
37096	MESA (Math,Engin,Sci Achiev)*	-	-	13,608	-	13,608
53055	CA Apprenticeship Initiative - Pre-Apprenticeship*	-	-	-	125,463	125,463
53056	CA Apprenticeship Initiative 17-18*	-	-	-	367,099	367,099
53057	CA Apprenticeship Initiative 18-19*	-	-	-	228,980	228,980
82138	Classified Professional Development Funds*	-	-	-	83,003	83,003
TOTAL OTHER STATE GRANTS		4,685,528	3,912,083	3,762,188	903,958	13,263,757

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7411	Proj. Promesas - Title V with CSUCI - Year 1*	-	-	297	-	297
x7412	Proj. Promesas - Title V with CSUCI - Year 2*	-	-	4,921	-	4,921
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	505	-	8,376	-	8,880
x7414	Proj. Promesas - Title V with CSUCI - Year 4*	12,450	24,935	9,880	-	47,265
x7415	Proj. Promesas - Title V with CSUCI - Year 5	26,280	26,280	26,280	-	78,840
x7900	CARES Institutional Funding	2,322,115	1,395,665	1,888,282	-	5,606,061
x7901	CARES HSI Funding	343,782	201,401	300,873	-	846,056
x7910	COVID 19 Response Block Grant	332,470	137,983	275,884	487,244	1,233,581
17219	Proj. AIMS2 - Title V with CSUN - Year 4*	19,551	-	-	-	19,551
17220	Proj. AIMS2 - Title V with CSUN - Year 5	50,000	-	-	-	50,000
17730	Proj. Chess - Title V with CLU - Year 1*	120,889	-	-	-	120,889
17731	Proj. Chess - Title V with CLU - Year 2*	243,482	-	-	-	243,482
17732	Proj. Chess - Title V with CLU - Year 3	309,917	-	-	-	309,917
27145	Proj. Acceso - Title V - Year 1*	-	515,642	-	-	515,642
27146	Proj. Acceso - Title V - Year 2*	-	599,999	-	-	599,999
27152	Proj. Adelante - Title V - Year 2*	-	54,624	-	-	54,624
27153	Proj. Adelante - Title V - Year 3*	-	106,885	-	-	106,885
27154	Proj. Adelante - Title V - Year 4*	-	53,536	-	-	53,536
27155	Proj. Adelante - Title V - Year 5	-	358,959	-	-	358,959
27185	Proj. Acabado - Title III - Year 1*	-	22,838	-	-	22,838
27186	Proj. Acabado - Title III - Year 2*	-	240,687	-	-	240,687
27187	Proj. Acabado - Title III - Year 3*	-	248,233	-	-	248,233
27188	Proj. Acabado - Title III - Year 4*	-	970,584	-	-	970,584
27189	Proj. Acabado - Title III - Year 5	-	1,199,979	-	-	1,199,979
28113	Upward Bound Year 3*	-	222,631	-	-	222,631
28114	Upward Bound Year 4	-	287,536	-	-	287,536
37421	CCAMPIS - Title V - Year 1*	-	-	20,765	-	20,765
37422	CCAMPIS - Title V - Year 2*	-	-	130,395	-	130,395
37423	CCAMPIS - Title V - Year 3	-	-	130,395	-	130,395
38056	Arthur Rupe Foundation Grant	-	-	25,000	-	25,000
38320	Guitar Project - NSF with Sinclair CCD - Year 1*	-	-	3,395	-	3,395
38321	Guitar Project - NSF with Sinclair CCD - Year 2*	-	-	7,784	-	7,784
38322	Guitar Project - NSF with Sinclair CCD - Year 3*	-	-	5,060	-	5,060
53052	WIOA Title II FY20*	-	-	-	89,852	89,852
TOTAL FEDERAL GRANTS		3,781,440	6,668,397	2,837,587	577,096	13,864,519

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 127 CONTRACTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
37050	Dept. of Youth Authority	-	-	40,120	-	40,120
TOTAL CONTRACTS		-	-	40,120	-	40,120

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801	12802	12803	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	Restricted Lottery (Carryforward)	1,580,785	125,000	1,489,380	-	3,195,165
VAR	Restricted Lottery 20-21	524,398	-	440,475	-	964,873
TOTAL RESTRICTED LOTTERY		2,105,183	125,000	1,929,855	-	4,160,038

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878	12879	12880	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	IELM (Carryforward)	62,000	75,000	-	-	137,000
TOTAL IELM		62,000	75,000	-	-	137,000

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	8,500	7,787	13,082	-	29,369
x6006	Work Study	264,300	244,393	315,985	-	824,678
27802	CA Campus Catalyst Fund Year 3	-	100,000	-	-	100,000
81009	Financial Aid Administrative Allowance	-	-	-	130,562	130,562
TOTAL OTHER RESTRICTED FUNDS		272,800	352,180	329,067	130,562	1,084,609

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

PARKING SERVICES FUND (FUND 124)

Fund 124 – Parking Services Fund

The Parking Services Fund has been established for the receipt and accounting of parking revenues (fees and fines) and expenditures associated with parking—including safety, transportation and District police services. Education Code Section 76360 authorizes community college districts to assess a parking fee through a daily parking fee or semester permits. Revenues collected are restricted and must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas districtwide.

Revenues generated from parking and related services are never enough to fully fund all necessary safety, transportation and police services; this situation has become more acute since the onset of COVID-19 and the resultant decision to transition most Fall 2020 and Spring 2021 classes and services to be conducted virtually. As the pandemic has caused substantial projected decreases in parking fee and fine revenue, the Adoption Budget includes the following financial support towards the cost of providing police services at all sites: \$1,237,250 of General Fund-Unrestricted (Districtwide Services); \$443,452 from Use of Board Authorized (up to) \$2 million Dollars for Emergency Expenses Related to COVID-19; \$443,452 from COVID-19 Response Block Grant; \$311,837 from Parking Lots ending balance to cover police services operational deficit; and, \$538,975 in projected revenues from parking fees and traffic fines.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET
BEGINNING BALANCE	18,885	93,792	119,678	311,837	138,563	405,629
REVENUES						
Parking Fees - Permits	580,345	148,675	192,159	51,225	772,504	199,900
Parking Fees - Permits CCPG	382,603	93,825	-	-	382,603	93,825
Parking Fees - Daily/Coin	464,535	152,250	-	-	464,535	152,250
Parking and Traffic Fines	314,092	93,000	-	-	314,092	93,000
Other Local Revenues/Fees	100	100	-	-	100	100
Interfund Transfer In from Subfund 111 [a]	1,164,768	1,237,250	-	-	1,164,768	1,237,250
Interfund Transfer In from Subfund 114 [b]	-	443,452	-	-	-	443,452
Interfund Transfer In from Subfund 126 [c]	-	443,452	-	-	-	443,452
Intrafund Transfer [c]	-	311,837	-	-	-	311,837
TOTAL REVENUES	2,906,443	2,923,841	192,159	51,225	3,098,602	2,975,066
RESOURCES AVAILABLE	2,925,328	3,017,633	311,837	363,062	3,237,165	3,380,696
EXPENDITURES						
Classified & Other Salaries	1,567,279	1,546,350	-	-	1,567,279	1,546,350
Employee Benefits	928,120	1,040,046	-	-	928,120	1,040,046
Supplies and Materials	46,900	62,724	-	-	46,900	62,724
Operating Expenditures	285,578	368,513	-	-	285,578	368,513
Capital Outlay	2,899	-	-	-	2,899	-
Other Outgo	759	-	-	311,837	759	311,837
TOTAL EXPENDITURES	2,831,536	3,017,633	-	311,837	2,831,536	3,329,471
PROJECTED ENDING BALANCE	93,792	-	311,837	51,225	405,629	51,225

[a] Transfer from Districtwide Services.

[b] Transfer from Use of Board Authorized (up to) \$2 Million Dollars for Emergency Expenses Related to COVID-19.

[c] Transfer from COVID-19 Response Block Grant.

[d] Transfer from Parking Lots to Campus Police to cover operational deficit.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

HEALTH SERVICES FUND (FUND 13X)

Fund 13x – Health Services Fund

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The District charges a flat fee of \$21 for the fall and spring semester and \$18 for the summer semester. These fees have been unchanged since the fall 2019 term. Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2020-21. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET
BEGINNING FUND BALANCE	2,197,693	2,082,337	759,705	791,766	900,060	678,158	3,857,458	3,552,261
REVENUES								
State Mandated Costs-Block Grant	106,879	102,000	51,655	45,000	96,846	97,000	255,380	244,000
Other State Revenues	68,617	50,000	8,303	12,000	9,515	-	86,434	62,000
Student Health Fees	680,358	700,000	339,248	305,323	550,208	506,000	1,569,814	1,511,323
Other Student Charges	44,660	43,000	23,211	23,000	26,655	30,000	94,526	96,000
Other Income	2,350	2,300	12,989	1,000	30,113	23,000	45,452	26,300
TOTAL REVENUES	902,864	897,300	435,406	386,323	713,337	656,000	2,051,607	1,939,623
EXPENDITURES								
Academic Salaries	132,045	145,555	96,684	62,568	121,525	125,687	350,253	333,810
Classified & Other Salaries	451,629	491,937	96,139	62,982	322,263	346,011	870,031	900,930
Employee Benefits	281,907	272,193	133,866	88,223	348,499	364,914	764,272	725,330
Supplies & Materials	44,341	47,250	35,878	51,100	23,861	12,500	104,080	110,850
Operating Expenses	108,298	124,266	40,778	60,300	115,866	112,700	264,942	297,266
Capital Outlay	-	3,000	-	-	3,225	-	3,225	3,000
TOTAL EXPENDITURES	1,018,220	1,084,201	403,345	325,173	935,239	961,812	2,356,803	2,371,185
OPERATING SURPLUS(DEFICIT)	(115,356)	(186,901)	32,061	61,150	(221,902)	(305,812)	(305,197)	(431,562)
ENDING FUND BALANCE	2,082,337	1,895,436	791,766	852,917	678,158	372,346	3,552,261	3,120,699

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

SPECIAL REVENUE FUND (FUND 322)
CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)

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

Fund 322 – Culinary Arts & Restaurant Management (CRM)

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET
 FUND 322 - OXNARD COLLEGE

	2019-20 ACTUAL	2020-21 BUDGET
BEGINNING BALANCE	184,775	245,909
REVENUES		
Food Sales	66,059	33,000
Catering Sales	7,273	3,500
Other Income	300	-
Interfund Transfer In	-	-
TOTAL REVENUES	73,632	36,500
TOTAL FUNDS AVAILABLE	258,407	282,409
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	5,433	3,560
Supplies and Materials	306	3,400
Operating Expenditures	6,758	14,420
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	-	-
TOTAL EXPENDITURES	12,497	21,380
ENDING BALANCE	245,909	261,030 *

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

CHILD DEVELOPMENT FUND (FUND 33X)

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

Fund 33x – Child Development

The Child Development Fund is the fund designated to account for all revenues and expenditures from the operation of child care and development services at Moorpark College, Oxnard College and Ventura College. In addition to fees for child development services, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. Prior to the 2020-21 fiscal year, the child development center at Oxnard College was converted to a lab school, which was accounted for in Fund 111. For the 2020-21 fiscal year, it will be accounted for in Fund 33x, similar to Moorpark and Ventura colleges.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 CHILD DEVELOPMENT CENTER
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET
BEGINNING FUND BALANCE	315,569	254,455	-	-	117,101	109,620	432,671	364,075
REVENUES								
Child Care Tax Bailout Apportionment	34,579	32,000	-	17,000	34,579	34,000	69,159	83,000
Child Care Fees	272,229	386,821	-	22,500	223,865	200,000	496,094	609,321
Child Care Fees-paid by grants/aid	-	-	-	43,000	-	-	-	43,000
Child Care Fees-paid by others	-	-	-	2,500	29,280	25,000	29,280	27,500
Other Revenue	-	-	-	-	7,607	-	7,607	-
TOTAL REVENUES	306,808	418,821	-	85,000	295,331	259,000	602,139	762,821
EXPENDITURES								
Classified & Other Salaries	231,179	263,903	-	140,143	260,016	270,403	491,194	674,449
Employee Benefits	122,642	147,163	-	84,240	86,331	90,554	208,974	321,957
Supplies & Materials	4,257	14,000	-	150	10,735	5,000	14,992	19,150
Operating Expenses	9,845	14,550	-	867	2,730	4,010	12,575	19,427
TOTAL EXPENDITURES	367,923	439,617	-	225,399	359,812	369,967	727,735	1,034,983
OPERATING INCOME (LOSS)	(61,114)	(20,795)	-	(140,399)	(64,481)	(110,967)	(125,595)	(272,162)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	140,399	57,000	57,000	57,000	197,399
TOTAL NON OPERATING REV/ (EXP)	-	-	-	140,399	57,000	57,000	57,000	197,399
NET CHANGE IN BALANCE	(61,114)	(20,795)	-	-	(7,481)	(53,967)	(68,595)	(74,762)
ENDING FUND BALANCE	254,455	233,660	-	-	109,620	55,653	364,075	289,313

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

CAPITAL PROJECTS FUND (FUND 4XX)

Fund 4xx – Capital Projects

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

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

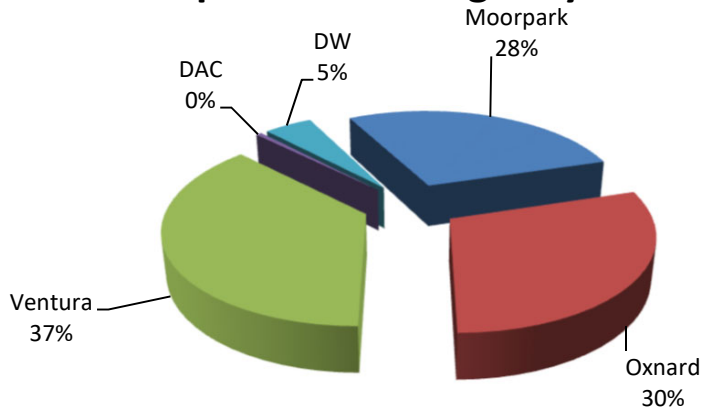
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2019-20 ADOPTION BUDGET	2019-20 ACTUAL ACTIVITY	2020-21 ADOPTION BUDGET
8000 REVENUES	4,324,843	17,498,455	3,939,577
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	285,655	491,269	923,921
5000 OTHER OPERATING EXP	399,421	629,826	386,726
6000 CAPITAL OUTLAY	18,259,831	10,299,369	18,751,825
7000 OTHER OUTGO	2,696,681	1,515,102	2,587,499
TOTAL EXPENDITURES	21,641,589	12,935,566	22,649,972
Net Change Fund Balance			(18,710,395)
Beginning Fund Balance			33,768,130
Ending Fund Balance			15,057,736

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	348,188	913,327	2,071,007	-	-	3,332,521
415	Redevelopment Agency Funds	406,610	1,630,777	580,375	-	-	2,617,762
417	Non Res Stdnt Cptl Outlay Surcharge	68,145	47,753	31,216	-	-	147,114
419	Locally Funded Projects	5,172,109	3,983,522	5,782,136	-	563,903	15,501,671
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	-	125,000	475,905	1,050,905
TOTAL CAPITAL PROJECTS		6,295,051	6,725,379	8,464,734	125,000	1,039,807	22,649,972

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020 - 2021 ADOPTION BUDGET
 CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Resurface Running Track	-	1,748	1,748	-
MC	Irrigation Control Upg SM 15/16	-	3,689	3,689	-
MC	CW H.E. RR Fixture Upg SM 15/16	-	3,147	3,147	-
MC	HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	BLDG 27 PA HVAC R&R PH 2 - SM 16/17	-	30,581	30,581	-
MC	ADMIN BLDG SECONDARY EFF PH 1 16/17	-	300,000	300,000	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
	MOORPARK COLLEGE SUBTOTAL	-	348,188	348,188	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	13/14 REPL EMG LTING/FIRE ALARM BAT	368	368	737	-
OC	SM 13/14 R/R RESTROOMS CW	15,750	15,750	31,500	-
OC	S/M 13/14 SIDEWALK R/R CW	8,207	8,207	16,413	-
OC	SM 13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	575	575	1,150	-
OC	13/14 REPAIR/RECOAT ROOF BLDG 21	16,000	16,000	32,000	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	Reroof Bldg #20 Job & Car SM 15/16	-	32,500	32,500	-
OC	Repl Roof Bldg#1 No Hall SM15/16	-	17,650	17,650	-
OC	R/R Roof Bldg #10-CDC SM 15/16	-	90,500	90,500	-
OC	Refurb Stud Restrm #24 CSC SM 15/16	-	21,757	21,757	-
OC	REPL FLOORING LS2/LS6/LS6A SM 16/17	-	35,001	35,001	-
OC	REPL 2 HVAC UNITS MAIN BLDG SM16/17	-	38,463	38,463	-
OC	REPL HVAC SVC STAFF OFF/CLSRM 16/17	-	73,463	73,463	-
OC	INSTALL A/C CLSRM LS11-LS15 SM1617	-	212,400	212,400	-
OC	INSTALL HVAC BLDG 4 PH 1 SM16/17	-	118,254	118,254	-
OC	REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	OC EMERGENCY LIGHT BACKUP BATTERIES	-	6,504	6,504	-
OC	OC REPLACE FIRE ALARM BLDG 6	-	41,578	41,578	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	18,453	18,453	-
OC	15/16 CONDENSING UNIT REPLACE CW	-	3,027	3,027	-
OC	OC SM 18/19 ALLOCATION	-	62,853	62,853	-
OC	OC LS CORRIDOR PAINTING	-	30,000	30,000	-
OC	OC LA-6/LS-8/LS-16	-	918	918	-
	OXNARD COLLEGE SUBTOTAL	47,010	866,317	913,327	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	SM Ong Campus Facility Improvements	7,787	7,787	15,574	-
VC	Repair/Replace Concrete Walkways	-	795	795	-
VC	Repair Athletic Track	-	180	180	-
VC	Replace Gutters on WAM	-	86	86	-
VC	Repair Restrooms in Admin Bldg	-	795	795	-
VC	Replace Gas Line to DRC	-	108	108	-
VC	Repl Heating in Admin Bldg	-	795	795	-
VC	Replace Flooring in DRC	-	36	36	-
VC	SM 13/14 Admin Bldg Window Repl	64,828	64,828	129,657	-
VC	SM 13/14 Guthrie Hall - Ext Paint	3,000	3,000	6,000	-
VC	CW Replace Fencing & Gates SM 15/16	-	107,435	107,435	-
VC	Repl Roof & Doors #21 M/O SM 15/16	-	14,720	14,720	-
VC	Rem Restrms adj Sml Gym #7 SM15/16	-	5	5	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	9,255	9,255	-
VC	REPLACE EOPS ROOF SM 15/16	-	23,717	23,717	-
VC	SCI/MATH REPL DRYER/VAC PUMP SM1516	-	15,290	15,290	-
VC	REPLACE HVAC MATH/SCIENCE SM16/17	-	1,200,000	1,200,000	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	169,941	169,941	-
VC	18/19 VC LRC CHILLER REPLACEMENT	-	246,716	246,716	-
VC	VC SM 19/20 ALLOCATION	-	112,831	112,831	-
VC	VC MCW/MCE CHILLERS	-	125	125	-
VC	BCS/FA HVAC REPAIR	-	16,948	16,948	-
	VENTURA COLLEGE SUBTOTAL	75,615	1,995,392	2,071,007	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Moorpark RDA	97,078	-	97,078	-
MC	Former City of Simi Valley RDA	308,854	-	308,854	-
MC	Former City of Thousand Oaks	678	-	678	-
OC	Former Camarillo Corridor RDA	497,799	-	497,799	-
OC	Former Port Hueneme RDA	130,000	-	130,000	-
OC	Former Channel Islands RDA	83,488	-	83,488	-
OC	Former Oxnard RDA	919,489	-	919,489	-
VC	Former San Buenaventura RDA	184,520	-	184,520	-
VC	Former Piru Earthquake Recovery RDA	46,695	-	46,695	-
VC	Former Santa Paula RDA	164,561	-	164,561	-
VC	Former Fillmore RDA	114,803	-	114,803	-
VC	Former Ojai RDA	69,797	-	69,797	-
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		2,617,762	-	2,617,762	-

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	28,145	40,000	68,145	-
OC	Capital Outlay Surcharge	42,753	5,000	47,753	-
VC	Capital Outlay Surcharge	1,216	30,000	31,216	-
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		72,114	75,000	147,114	-

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	2,689,875	75,000	2,764,875	-
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE/ TRANSFER	EXPENSES	ENDING BALANCE
MC	Gym Renovation	100,536	-	100,536	-
MC	Admin Bldg Renovation	758,292	-	16,379	741,913
MC	Forum AA -147 Renovation	63,100	-	-	63,100
MC	College Wayfinding	975,614	-	975,614	-
MC	Performing Arts Improvements	633,436	-	300,000	333,436
MC	Football Stadium Lighting Repl	40,657	(20,000)	20,657	-
MC	Special Rep & Site Improvements Phs 2	644,827	354,100	400,000	598,927
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	100,000	-	34,200	65,800
MC	Zoo Parrot Structure	50,000	-	-	50,000
MC	Zoo Tiger Habitat	1,754,100	(354,100)	1,400,000	-
MC	Kinesiology Outdoor Clsrm Ph 2	31,006	(20,000)	11,006	-
MC	Stadium Bathrooms	1,089,494	-	1,089,494	-
MC	CCCR Renovation	238,147	-	-	238,147
MC	Campus Center Renovation	1,081,572	-	-	1,081,572
MC	LMC Flooring Replacement	250,000	-	250,000	-
MC	Softball Field Compliance	300,000	-	300,000	-
MC	Baseball Field Fencing	400,000	-	150,000	250,000
MC	Campus Painting Projects	200,661	-	-	200,661
MC	Old Access Building Replacement	1,679,729	-	-	1,679,729
MC	Football Turf & Track Replacement	150,000	-	-	150,000
MC	Mass Spectrometer Install	5,510	-	2,650	2,860
MC	LLR Tutoring Center Expansion	27,941	-	27,941	-
MC	CDC Impact Surfaces Replacement	17,744	40,000	57,744	-
MC	General Capital Improvements	1,139,367	50,000	-	1,189,367
	SUBTOTAL MOORPARK PROJECTS	11,767,620	50,000	5,172,109	6,645,511
OC	Community Student Svcs Center	3,364	-	3,364	-
OC	General Capital Improvements	3,919,043	165,838	-	4,084,880
OC	Fire Warehouse	1,180,727	-	1,180,727	-
OC	LA-6/IS-8/IS-16 Flooring	7,869	-	7,869	-
OC	Art + Design Modular Classrooms	2,495,675	-	2,495,675	-
OC	Campus Signage Project	267,887	28,000	295,887	-
OC	Biology Lab Remodel	84,199	(84,199)	-	-
OC	Prop 39 Yr 5	59,639	(59,639)	-	-
	SUBTOTAL OXNARD PROJECTS	8,018,403	50,000	3,983,522	4,084,880

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE/ TRANSFER	EXPENSES	ENDING BALANCE
VC	General Capital Improvements	505,805	(118,784)	-	387,021
VC	Camarillo HVAC Repairs	91,666	-	25,000	66,666
VC	Math/Science HVAC Renovation	5,358,091	384,520	5,710,850	31,761
VC	CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	80,938	-	-	80,938
VC	Pirates Plaza	475,367	-	26,286	449,081
VC	Doors Project	33,429	-	-	33,429
	SUBTOTAL VENTURA PROJECTS	6,580,016	265,736	5,782,136	1,063,615
DW	Emergency Preparedness	1,970	-	1,970	-
DW	Mass Notification System	534,987	-	534,987	-
DW	FSTA Cam Site Maintenance/Landscape	456,673	1	10,000	446,674
DW	Information Technology Security	5,806	8,944	14,750	-
DW	Parking 2019	2,196	-	2,196	-
	SUBTOTAL DISTRICT-WIDE PROJECTS	1,001,631	8,945	563,903	446,674
	TOTAL CAPITAL OUTLAY PROJECTS	27,367,670	374,681	15,501,671	12,240,681

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020 - 2021 ADOPTION BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	1,419,819	-	300,000	1,119,819
OC	Technology Refresh/Equip. Replacement	775,645	-	150,000	625,645
VC	Technology Refresh/Equip. Replacement	150,000	-	-	150,000
DAC	Technology Refresh/Equip. Replacement	1,046,591	-	125,000	921,591
DW	Information Technology Equipment	-	30,000	30,000	-
DW	New Information Technology Systems	185,592	250,000	435,592	-
DW	Oracle Database Processors	10,313	-	10,313	-
	TOTAL	3,587,960	280,000	1,050,905	2,817,055

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

PROPRIETARY FUND
FOOD SERVICES FUND (FUND 52X)

Fund 52x – Food Services

Fund 52x accounts for all revenues and expenditures related to the operation of contracted vendors that are utilized by the District to provide hot and cold food. The District will continue to consider alternative food service options, while maintaining at least breakeven financial status for this fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2020-2021 ADOPTION BUDGET
 VENDING OPERATIONS
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2019-20 ACTUAL	2020-21 BUDGET
BEGINNING FUND BALANCE	386,541	389,806	529,246	543,641	192,960	207,224	1,108,747	1,140,672
REVENUE								
Vending Commission	32,022	20,000	15,195	7,500	19,141	10,000	66,358	37,500
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	32,022	20,000	15,195	7,500	19,141	10,000	66,358	37,500
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	8,236	8,136	-	-	4,201	4,068	12,437	12,204
Supplies & Materials	-	-	-	-	-	-	-	-
Operating Expenses	11,400	-	-	-	675	-	12,075	-
TOTAL OPERATING EXPENDITURES	19,636	8,136	-	-	4,876	4,068	24,512	12,204
OPERATING INCOME (LOSS) – FOODSERVICE	12,386	11,864	15,195	7,500	14,265	5,932	41,846	25,296
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	8,845	-	-	-	-	-	8,845	-
Transfers Out / (In)	276	-	800	-	-	-	1,076	-
TOTAL NON OPERATING EXPENSES	9,121	-	800	-	-	-	9,921	-
NET CHANGE IN BALANCE	3,265	11,864	14,395	7,500	14,265	5,932	31,925	25,296
ENDING FUND BALANCE	389,806	401,670	543,641	551,141	207,224	213,156	1,140,672	1,165,968

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

PROPRIETARY FUND
INTERNAL SERVICES FUND (FUND 6XX)

Fund 6xx – Internal Services

Fund 6xx is comprised of the following sub-funds whose revenues and expenditures are designated:

Sub-fund 611	Self-Insurance
Sub-fund 612	Retiree Health Payment Pool
Sub-fund 691	Workload Balancing
Sub-fund 693	Retiree Health Benefits

Sub-Fund 611 – Self Insurance

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

Sub-Fund 612 – Retiree Health Payment Pool

The Retiree Health Payment Fund is used to account for costs arising from a settlement between the District and the class members defined in that settlement. The future liability exposure of this fund may vary.

Sub-Fund 691 – Workload Balancing

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

Sub-Fund 693 – Retiree Health Benefits

The Retiree Health Benefits Fund is used to account for the payment of health benefit premium costs for retirees. The net difference between the expenditure for post-retirement benefits and the current retiree health premiums may be periodically remitted to the District’s irrevocable trust. For more information on retiree health benefits, please refer to the Retiree Health Liability section found earlier in this narrative.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2019-20 Adoption Budget</u>	<u>2019-20 Actuals</u>	<u>2020-21 Adoption Budget</u>
BEGINNING BALANCE	1,133,285	1,133,285	1,171,708
REVENUES			
TRANSFERS FROM OTHER FUNDS	75,000	75,000	75,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,208,285	1,208,285	1,246,708
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	35,935	75,000
SETTLEMENTS	65,000	641	65,000
ENDING BALANCE	1,068,285	1,171,708	1,106,708

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2019-20 Adoption Budget</u>	<u>2019-20 Actuals</u>	<u>2020-21 Adoption Budget</u>
BEGINNING BALANCE	3,733,663	3,733,663	3,733,663
REVENUES	-	-	-
EXPENDITURES	18,500	-	18,500
ENDING BALANCE	3,297,737	3,733,663	3,752,163

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-21 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2019-20 Adoption Budget</u>	<u>2019-20 Actuals</u>	<u>2020-21 Adoption Budget</u>
BEGINNING LIABILITY	761,607	761,607	637,330
INSTRUCTIONAL EXPENSE/BANKING	120,000	107,880	110,000
USAGE	(90,000)	(232,157)	(235,000)
ENDING LIABILITY	791,607	637,330	512,330

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2019-20 Adoption Budget</u>	<u>2019-20 Actuals</u>	<u>2020-21 Adoption Budget</u>
BEGINNING BALANCE	68,416	68,416	1,688,285
TRANSFER IN (from all funds as fringe benefit %)	18,451,959	17,625,451	14,913,667
INTEREST	-	-	-
EXPENDITURES (actual premiums)			
premiums	16,421,983	16,005,583	16,005,583
misc	-	-	-
TRANSFER OUT (to irrevocable trust)	-	-	-
ENDING BALANCE	2,098,393	1,688,285	596,369

Total OPEB Liability is \$197.3 million as of the June 30, 2018 actuarial study measurement date.
Balance of the Irrevocable trust is \$22.9 million as June 30, 2020.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

FINANCIAL AID PROJECTS FUND (FUND 74XX)

Fund 74xx – Financial Aid

Fund 74xx is used to account for the receipt and disbursement of monies received from federal and state agencies in support of the Federal/State Financial Aid Programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, Full Time Student Success Grants, and Cal Grants. Each College administers the program and serves their respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
FINANCIAL AID FUND
FUND 74XX

	STATE PROGRAMS						Covid Block Grant
	CAL GRANTS	SSCG	AB19	CARE	EOPS	SEA	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
Federal Income	-	-	-	-	-	-	-
State Income	5,353,000	5,905,731	421,000	58,775	487,679	114,926	170,000
Local Income	-	-	-	-	-	-	-
TOTAL REVENUES	5,353,000	5,905,731	421,000	58,775	487,679	114,926	170,000
TOTAL FUNDS AVAILABLE	5,353,000	5,905,731	421,000	58,775	487,679	114,926	170,000
EXPENDITURES & OTHER OUTGO							
Transfers Out	-	-	-	-	-	-	-
Student Financial Aid	5,353,000	5,905,731	421,000	58,775	487,679	114,926	170,000
OUTGO	5,353,000	5,905,731	421,000	58,775	487,679	114,926	170,000
ENDING FUND BALANCE	-	-	-	-	-	-	-

	FEDERAL PROGRAMS						Covid Block Grant
	PELL	SEOG	Direct Loans	NSL	HEERF CARES	HEERF CARES HSI	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-
REVENUES							
Federal Income	38,900,000	643,995	2,794,000	-	5,569,105	200,000	204,000
State Income	-	-	-	-	-	-	-
Local Income	-	-	-	20	-	-	-
TOTAL REVENUES	38,900,000	643,995	2,794,000	20	5,569,105	200,000	204,000
TOTAL FUNDS AVAILABLE	38,900,000	643,995	2,794,000	20	5,569,105	200,000	204,000
EXPENDITURES & OTHER OUTGO							
Transfers Out	-	-	-	20	-	-	-
Student Financial Aid	38,900,000	643,995	2,794,000	-	5,569,105	200,000	204,000
TOTAL EXPENDITURES & OTHER OUTGO	38,900,000	643,995	2,794,000	20	5,569,105	200,000	204,000
ENDING FUND BALANCE	-	-	-	-	-	-	-

GRAND TOTAL 60,822,231

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

10-YEAR HISTORICAL EXPENDITURES

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

		FY11		FY12		FY13		FY14	
FTES									
	<i>funded</i>	26,530		24,391		24,700		25,311	
	<i>actual</i>	27,333		26,458		25,036		25,311	
Revenue		137,799,108		126,182,001		126,524,926		137,426,786	
Faculty									
salary		55,236,772		53,292,636		50,239,973		52,895,931	
payroll driven		6,168,478		6,493,334		5,967,982		5,713,480	
health & welfare		5,522,753		5,882,413		6,806,471		6,991,472	
Retiree/HRL		3,873,271		5,445,051		6,130,543		6,538,570	
Total Faculty		70,801,273	52.8%	71,113,435	54.1%	69,144,969	54.7%	72,139,452	54.4%
Management									
salary		5,862,297		5,871,959		5,765,993		5,819,687	
payroll driven		872,155		921,546		900,525		848,092	
health & welfare		572,702		599,789		584,837		654,017	
Retiree/HRL		790,521		915,597		992,121		1,104,190	
Total Management		8,097,676	6.0%	8,308,890	6.3%	8,243,476	6.5%	8,425,987	6.4%
Classified									
salary		17,470,685		16,304,500		14,806,466		16,083,503	
payroll driven		3,562,189		3,546,161		3,213,658		3,307,067	
health & welfare		4,098,897		4,024,525		3,728,686		4,251,854	
Retiree/HRL		2,417,697		2,554,574		2,474,329		2,915,306	
Total Classified		27,549,468	20.5%	26,429,761	20.1%	24,223,139	19.2%	26,557,730	20.0%
Sup/Conf/Other									
salary		4,642,222		4,708,073		4,732,250		4,855,869	
payroll driven		694,240		757,401		792,522		763,520	
health & welfare		599,935		650,548		725,104		808,782	
Retiree/HRL		402,186		472,824		541,169		612,248	
Total Sup/Conf/Other		6,338,583	4.7%	6,588,846	5.0%	6,791,044	5.4%	7,040,419	5.3%
Total Personnel Exp		112,787,000	84.1%	112,440,932	85.5%	108,402,628	85.7%	114,163,587	86.1%
Supplies & Materials		1,901,863	1.4%	1,864,553	1.4%	1,714,340	1.4%	1,879,224	1.4%
Other Expenditures		11,529,762	8.6%	11,283,434	8.6%	11,561,194	9.1%	11,754,761	8.9%
Capital Outlay		920,548	0.7%	561,381	0.4%	645,889	0.5%	448,894	0.3%
Other Outgo		7,044,453	5.2%	5,410,247	4.1%	4,157,242	3.3%	4,407,215	3.3%
Total Direct Exp		21,396,626	15.9%	19,119,615	14.5%	18,078,665	14.3%	18,490,093	13.9%
Total Expenditures		134,183,627		131,560,547		126,481,293		132,653,681	

FY15		FY16		FY17		FY18		FY19		FY20	
26,023		26,468		26,468		26,669		26,669		26,669	
26,023		26,468		25,415		26,079		26,165		25,603	
142,464,149		147,245,141		152,263,392		160,321,628		173,271,397		172,976,805	
55,876,356		58,256,612		58,545,064		58,884,313		60,418,938		60,647,589	
6,395,354		7,059,295		7,963,318		8,910,346		9,818,883		10,097,625	
7,464,146		7,650,009		8,727,936		8,901,078		9,100,879		9,435,541	
6,596,222		7,297,090		7,438,238		8,678,708		8,587,326		9,633,864	
76,332,077	53.9%	80,263,006	54.0%	82,674,556	53.8%	85,374,445	52.2%	87,926,026	51.4%	89,814,618	51.6%
6,158,851		6,787,859		7,282,657		7,410,559		7,965,973		7,634,838	
927,303		1,436,410		1,578,445		1,487,881		1,766,703		1,798,519	
663,033		757,195		822,040		828,727		974,605		796,312	
1,119,834		937,517		1,099,696		1,226,131		1,392,090		1,419,922	
8,869,022	6.3%	9,918,981	6.7%	10,782,838	7.0%	10,953,299	6.7%	12,099,371	7.1%	11,649,592	6.7%
16,917,257		17,914,992		19,005,113		19,824,344		19,718,687		20,381,504	
3,565,458		3,833,211		4,316,539		1,860,060		5,300,735		5,810,822	
4,221,804		4,708,006		4,931,836		5,257,897		5,786,137		5,309,999	
3,043,983		2,647,951		2,814,542		3,283,963		3,500,245		4,256,891	
27,748,503	19.5%	29,104,160	19.5%	31,068,030	19.5%	30,226,265	19.5%	34,305,805	19.5%	35,759,216	20.5%
4,975,585		5,711,011		5,719,009		5,474,439		5,732,575		5,520,017	
773,433		856,516		928,157		3,913,545		1,105,218		1,114,001	
758,059		795,924		818,649		841,433		918,286		722,000	
590,136		518,911		544,038		600,870		661,754		737,861	
7,097,213	5.0%	7,882,362	5.3%	8,009,853	5.2%	10,830,287	6.6%	8,417,833	4.9%	8,093,880	4.6%
120,046,816	84.7%	127,168,509	85.6%	132,535,277	86.3%	137,384,295	84.0%	142,749,035	83.5%	145,317,305	83.5%
1,802,137	1.3%	1,926,255	1.3%	1,736,749	1.1%	1,647,090	1.0%	1,592,166	0.9%	2,039,130	1.2%
11,956,566	8.4%	12,076,182	8.1%	12,485,528	8.1%	11,955,893	7.3%	13,477,558	7.9%	13,099,265	7.5%
596,108	0.4%	660,046	0.4%	440,103	0.3%	483,347	0.3%	446,383	0.3%	215,711	0.1%
7,291,063	5.1%	6,809,725	4.6%	6,449,823	4.2%	12,092,549	7.4%	12,790,318	7.5%	13,401,492	7.7%
21,645,874	15.3%	21,472,208	14.4%	21,112,203	13.7%	26,178,879	16.0%	28,306,425	16.5%	28,755,597	16.5%
141,692,690		148,640,717		153,647,480		163,563,175		171,055,460		174,072,903	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

HISTORICAL EXPENSES BY ACTIVITY

Ventura County Community College District

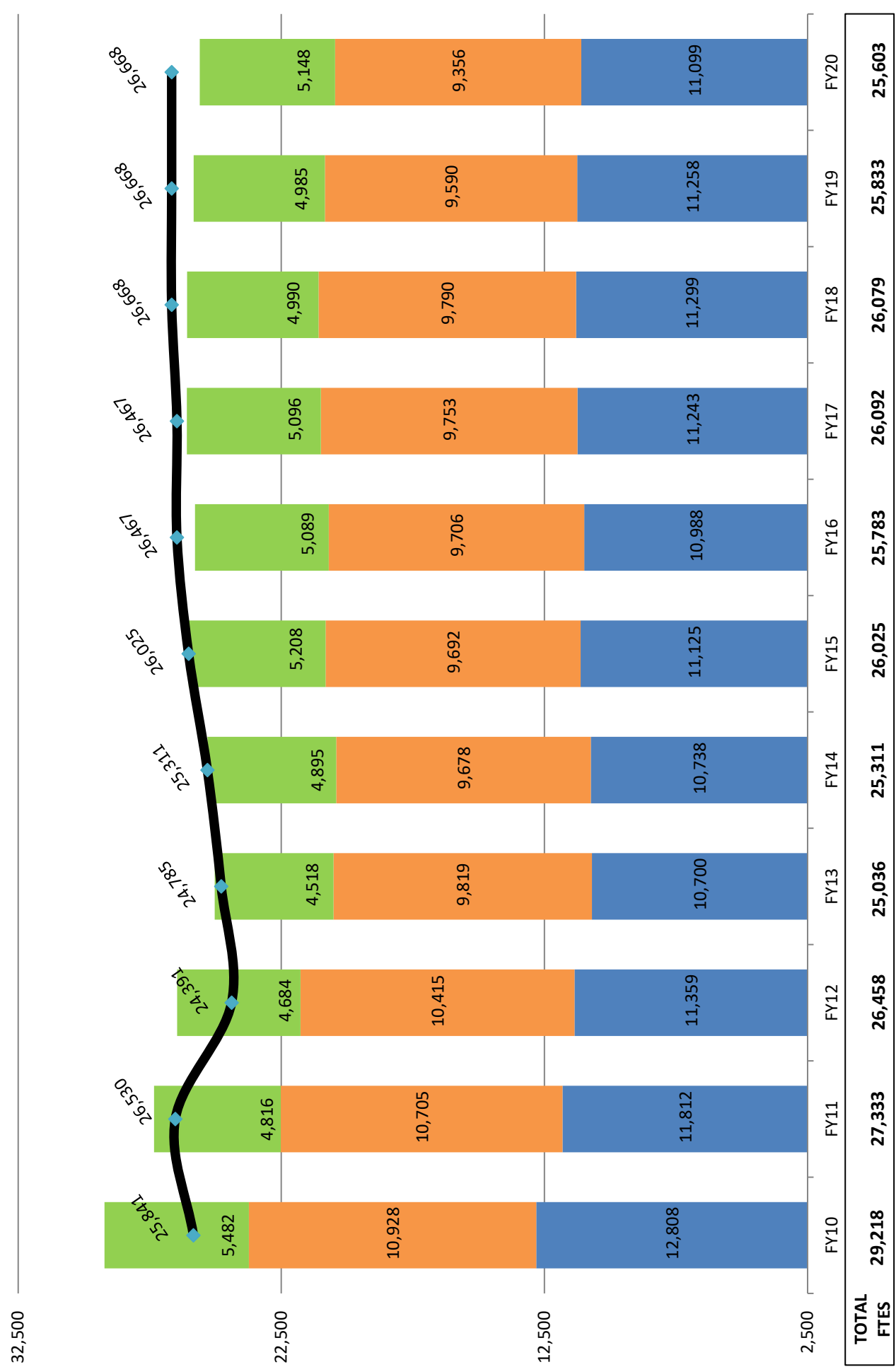
Expense by Activity

General Fund- Unrestricted & Restricted										
Total District	FY14	FY15	FY16	FY17	FY18	FY19	FY20			
Admissions & Records	1,929,540	1,976,126	1,923,759	2,093,178	2,245,859	2,205,739	2,377,520	1.0%	1.0%	1.0%
Ancillary Services	1,355,084	1,463,975	1,415,237	1,552,782	1,702,400	1,641,980	1,718,517	0.7%	0.7%	0.7%
Auxiliary Services	911,205	1,132,049	1,392,812	1,730,508	1,889,518	1,991,973	1,780,443	0.9%	0.9%	0.8%
Community Services & Economic Dev	861,422	845,954	809,042	842,231	921,069	1,356,278	1,222,635	0.4%	0.6%	0.5%
Food Services	-	-	-	-	7,174	1,547	1,500	0.0%	0.0%	0.0%
General Institutional Support Svcs	22,784,816	26,467,939	29,370,103	30,175,789	33,520,990	30,792,213	32,346,156	14.3%	14.0%	13.7%
Instructional	69,922,917	74,758,697	83,643,605	86,847,706	90,191,084	88,648,326	94,745,321	41.3%	40.3%	40.1%
Instructional Administration	11,966,366	12,316,971	14,689,185	16,437,819	17,406,327	19,505,475	19,666,078	7.7%	8.3%	8.3%
Instructional Support Services	3,346,721	3,289,389	3,536,189	3,889,097	4,614,820	5,521,763	5,310,256	1.8%	2.2%	2.2%
Long-Term Debt & Other Financing	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Operation & Maintenance of Plant	13,572,028	14,148,948	14,398,525	15,225,097	14,952,458	15,346,306	16,173,001	7.5%	7.1%	6.8%
Physical Property And Related Acqui	13,326	114,354	110,062	277,154	364,808	99,912	555,078	0.1%	0.2%	0.2%
Planning, Policymaking & Coordination	2,758,226	3,190,565	3,584,775	3,491,108	3,560,119	3,894,170	4,207,646	1.9%	1.7%	1.8%
Student Counseling and Guidance	6,356,874	7,830,809	9,280,331	11,193,954	11,400,763	10,103,640	12,096,441	4.8%	5.4%	5.1%
Student Svcs Other	13,109,057	14,064,231	15,945,222	16,844,312	17,366,790	18,436,877	19,268,214	8.3%	8.3%	8.2%
Transfer, Student Aid & Other Outgo	(699,028)	6,787,009	11,401,285	19,721,665	9,368,103	20,314,062	24,894,965	-0.5%	4.5%	10.5%
Total	148,188,553	168,387,014	191,500,132	210,322,402	209,512,282	219,860,261	236,363,773			

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

HISTORICAL FULL-TIME EQUIVALENT STUDENTS (FTES)

District Generated Resident FTES



*includes shifted FTES

State Funded FTES *

Oxnard

Ventura

Moorpark

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET

COMPARATIVE BUDGET SUMMARY

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2020-2021 ADOPTION BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

	MOORPARK COLLEGE		OXNARD COLLEGE		VENTURA COLLEGE		DAC/Utilities/Districtwide		ALL LOCATIONS	
	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget
FULL TIME FACULTY POSITIONS *										
FULL TIME POSITIONAL SALARIES	\$16,145,053		\$8,562,922		\$13,524,821		-		\$38,232,796	
FULL TIME POSITIONAL BENEFITS	11,080,239		6,073,803		9,275,765		-		26,429,807	
TOTAL FULL TIME FACULTY POSITIONS	27,225,292	41.4%	14,636,725	41.0%	22,800,586	41.4%	-		64,662,603	35.6%
NON-FULL TIME FACULTY POSITIONS *										
NON-FULL TIME POSITIONAL SALARIES	11,025,133		4,207,584		9,295,913		-		24,528,630	
NON-FULL TIME POSITIONAL BENEFITS	1,568,123		630,931		1,309,222		-		3,508,275	
TOTAL NON-FULL TIME FACULTY POSITIONS	12,593,256	19.2%	4,838,514	13.5%	10,605,135	19.2%	-		28,036,905	15.4%
MANAGEMENT										
MANAGEMENT SALARIES	2,223,533		1,992,230		2,304,196		2,385,656		8,905,615	
MANAGEMENT BENEFITS	1,047,585		1,051,790		1,208,953		1,438,880		4,747,209	
TOTAL MANAGEMENT	3,271,118	5.0%	3,044,021	8.5%	3,513,149	6.4%	3,824,536	15.3%	13,652,824	7.5%
CLASSIFIED										
CLASSIFIED SALARIES	10,120,206		5,273,788		8,863,655		5,513,271		29,770,921	
CLASSIFIED BENEFITS	6,016,984		3,666,806		5,055,149		3,671,868		18,410,806	
TOTAL CLASSIFIED	16,137,190	24.5%	8,940,594	25.0%	13,918,804	25.2%	9,185,139	36.7%	48,181,727	26.5%
TOTAL PERSONNEL EXPENDITURES	59,226,856	90.1%	31,459,854	88.1%	50,837,674	92.2%	13,009,675	52.0%	154,534,059	85.1%
SUPPLIES & MATERIALS	1,494,294	2.3%	642,651	1.8%	631,106	1.1%	92,124	0.4%	2,860,175	1.6%
OPERATING EXP	2,340,933	3.6%	1,115,229	3.1%	2,065,143	3.7%	9,617,230	38.4%	15,138,536	8.3%
CAPITAL OUTLAY	35,876	0.1%	29,050	0.1%	19,644	0.0%	103,941	0.4%	188,511	0.1%
TRANSFERS	(110,000)	-0.2%	130,399	0.4%	(10,000)	0.0%	1,990,622	7.9%	2,001,021	1.1%
CONTINGENCY	2,747,461	4.2%	2,335,142	6.5%	1,587,989	2.9%	228,831	0.9%	6,899,423	3.8%
DIRECT EXPENDITURE SUBTOTAL	6,508,565	9.9%	4,252,472	11.9%	4,293,882	7.8%	12,032,748	48.0%	27,087,667	14.9%
TOTAL BUDGETED EXPENDITURES	\$65,735,421	100.0%	\$35,712,326	100.0%	\$55,131,556	100.0%	\$25,042,423	100.0%	\$181,621,725	100.0%

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