



# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET

SEPTEMBER 14, 2021

## 2021-22



# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2021-2022 ADOPTION BUDGET**



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

**SEPTEMBER 14, 2021  
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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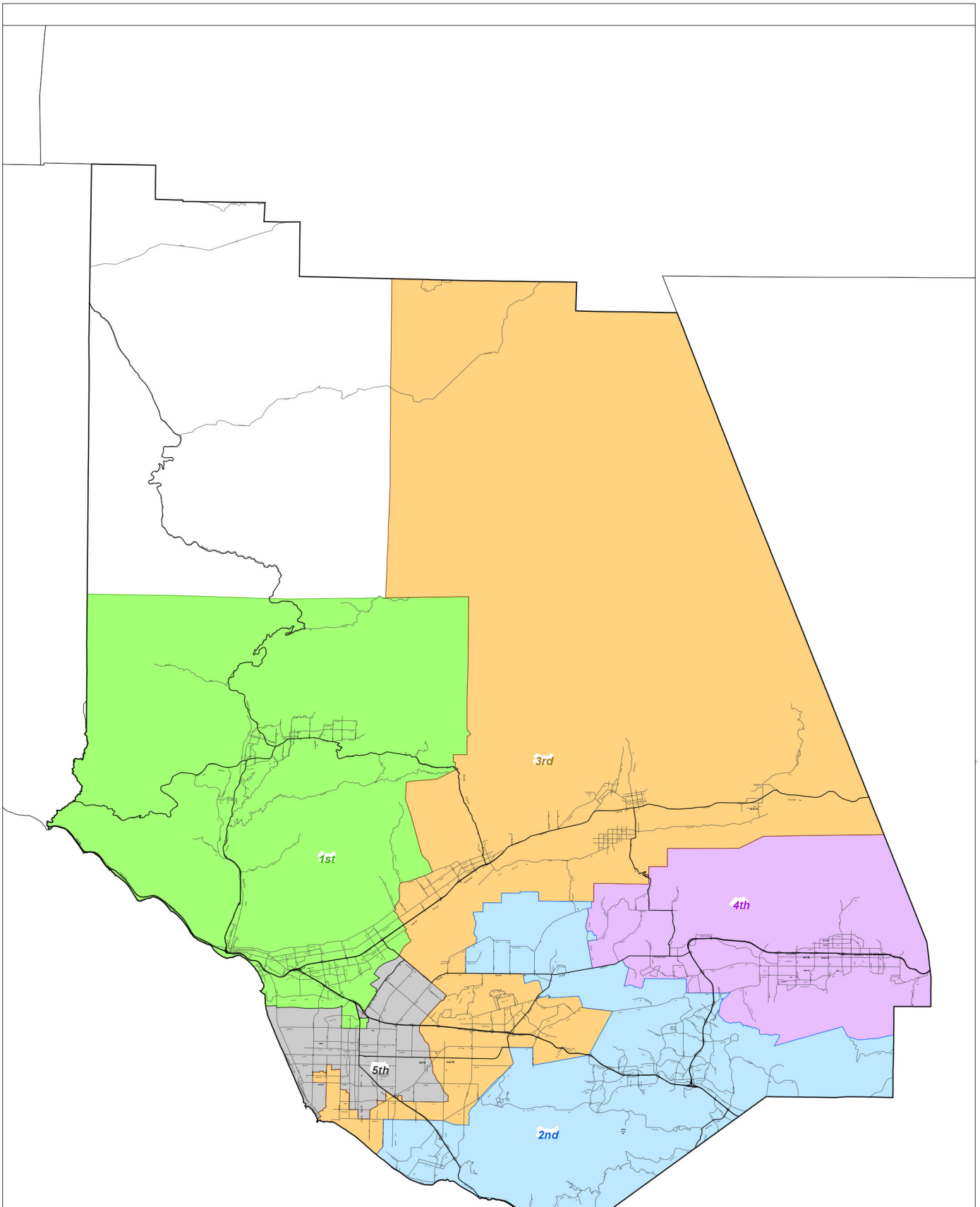
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**Area 1 - Mr. Josh Chancer:**

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**Area 2 - Ms. Dianne B. McKay:**

Thousand Oaks, Newbury Park, Westlake Village, Oak Park, Bell Canyon, Hidden Valley, Lake Sherwood, Somis, Las Posas Valley, California State University Channel Islands, Portions of the Oxnard Plain, Santa Rosa Valley, Naval Base Ventura County Point Mugu, California Air National Guard, and South Coast

**Area 3 - Mr. Stan Mantooth:**

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**Area 4 - Mr. Bernardo M. Perez:**

Simi Valley, Moorpark, Santa Susana Knolls, Box Canyon, Chatsworth Peak, Home Acres, Sinaloa Lake, and Tierra Rejada Valley

**Area 5 - Ms. Gabriela Torres:**

Oxnard, Oxnard Shores, Mandalay Bay, Silver Strand, Hollywood Beach, Hollywood by the Sea, Channel Islands Harbor, El Rio, Nyeland Acres, Del Norte Area, Oxnard Plain, Strickland and Portion of Naval Base Ventura County Port Hueneme



# District Vision, Mission & Values

## **District Vision Statement**

The Ventura County Community College District will become the leader in the development of high quality, innovative educational programs and services. Keeping in mind that students come first, we will model best practice in instructional and service delivery, student access, community involvement, and accountability.

## **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.

## **District Values Statement**

- We base our actions on what will best serve students and the community.
- We maintain high standards in our constant pursuit of excellence.
- We recognize and celebrate creativity, innovation, and entrepreneurship.
- We demonstrate integrity and honesty in action and word.
- We communicate openly and respectfully to students, colleagues and members of the public.
- We hire and retain personnel who reflect the diversity of the communities we serve.
- We promote inclusiveness, and openness to differing viewpoints.
- We use data, research and open discussion to drive our plans and decisions.
- We demonstrate responsible stewardship for our human, financial, physical and environmental resources.
- We seek and maintain long-term partnerships with the communities we serve.

# Ventura County Community College District

## Adopted Board of Trustees/District 2021 – 2027 Strategic Goals

1. Instill a culture that values diversity, students, our communities, collaboration, and the success of each employee.
2. Increase equitable access and success for all students.
3. Support the closing of academic achievement and support services equity gaps across all racial, ethnic, socioeconomic, and gender groups.
4. Actively support equitable workforce and economic development in Ventura County through partnerships and relevant programs and pathways leading from education to careers.



**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**2021-2022 ADOPTION BUDGET**  
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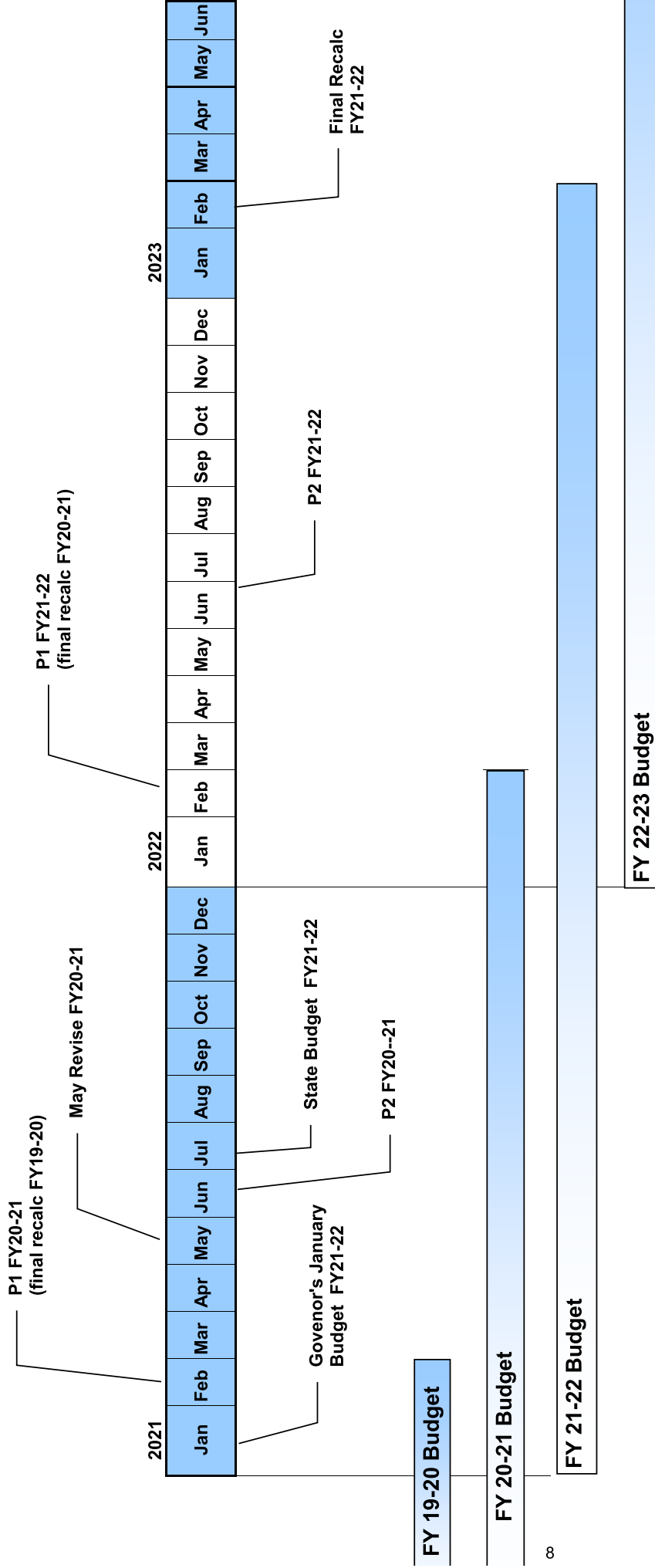
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

TIMELINE AND PROCESS

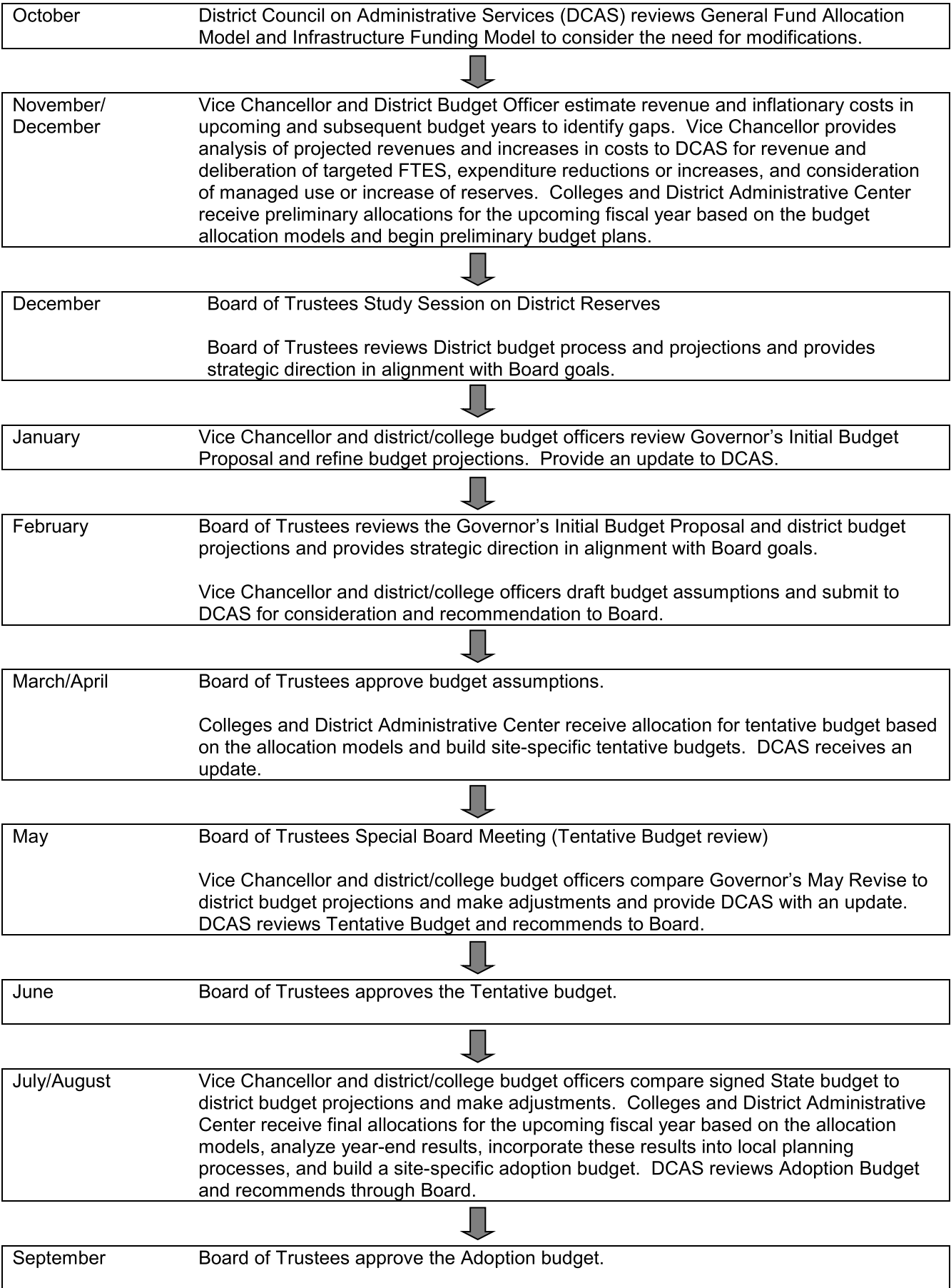


# Ventura County Community College District State Budget Process Timeline



- 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 – BUDGET YEAR 2022**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

ALLOCATION MODEL

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

Fiscal Year 2021-2022

**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. As necessary, modifications and/or revisions to the Allocation Model, when appropriate, are recommended to the Board for consideration as deemed appropriate for the maintenance of the model's equity and integrity.

The California Community Colleges Chancellor's Office implemented the Student Centered Funding Formula (SCFF) beginning with the 2018-19 fiscal year. Shortly after the implementation, the District proceeded with consideration to modify the existing Budget Allocation Model to reflect the components contained in the SCFF. Over the last approximately three years, DCAS has spent substantial time discussing and studying various allocation model scenarios and the resulting impacts to the District and its colleges, while concurrently evaluating the existing model. Further, DCAS members have spent significant time discussing and advocating for equality and equity in the proposed Model. In culmination of comprehensive analysis and discussions, DCAS recommends that the model be updated for the 2021-22 budget to more closely align the District's allocation model with the SCFF. The key components of the proposed model are described below.

## II. Model

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

### A. Revenue

The Allocation Model is designed for the distribution of all General Fund unrestricted revenue, unless identified to be distributed in a different fashion (such as to fund structural deficits). At this time, only state apportionment, unrestricted lottery, a portion of non-resident tuition, 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. *There are no proposed changes to this portion of the model.*

## 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. *There are no proposed changes to this portion of the model.*

## 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. *There are no proposed changes to this portion of the model.*

## 4. Major Initiatives

This element represents a “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. *There are no proposed changes to this portion of the model.*

The previous four categories (Districtwide Services, Utilities, DAC, and Major Initiatives) reduce the revenue available for distribution to the colleges. The remaining revenue available for distribution is allocated in the subsequent categories.

## C. College Allocations

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

## 1. Class Schedule Delivery Allocation

This element of the Allocation Model addresses differences among the colleges related to instructional productivity, which is dictated in part by facility limitations, program mix, student 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. *There are no proposed changes to this portion of the model.*

The Class Schedule Delivery Allocation totaled approximately 55% of the revenue available for distribution in the 2020-21 Adoption Budget. The remaining revenue available for distribution is allocated in the following manner: Base Allocation 70%, Supplemental Allocation 20%, and Student Success Allocation 10%. These percentages are in alignment with the Student Centered Funding Formula (SCFF).

## 2. Base Allocation

This element of the Allocation Model addresses the differences among the colleges relative to their respective enrollment size. Each college will receive a Basic allocation equal to the basic allocation provided as part of the SCFF. This allocation is based on each college's size based on total resident FTES. The remainder of the 70% Base Allocation will be allocated to each college based on their share of the District's total credit FTES for the previous fiscal year. For example, the allocation for the FY 21-22 budget will be based on the Annual 320 report for FY 20-21.

## 3. Supplemental Allocation

This element of the Allocation Model addresses the Additional costs associated with serving disadvantaged students. Funding will be allocated based on each college's share of the District's total counts of Pell Grant recipients, AB540 students, and Promise Grant recipients. For allocation

purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY 21-22 budget will be based on the counts from FY 19-20.

#### 4. Student Success Allocation

This element of the Allocation Model addresses the funding provided in the SCFF related to student success. Colleges will be provided funding based on their share of counts in the success metrics used in the SCFF. These counts will be weighted using the same weighting used by the SCFF. As in the SCFF, additional funding will be provided for success outcomes by Pell Grant recipients, and California Promise Grant Recipients. For allocation purposes, counts will be based on the most recently finalized counts submitted to the Chancellor's office. For example, the allocation for the FY 21-22 budget will be based on the counts from FY 19-20

#### D. Transition/Implementation Funding

Potential adjustments to the Allocation Model can result in a shift of resources between the colleges. The district recognizes the need to provide stability and may choose to phase-in the effects of these adjustments. The changes proposed for the 2021-22 budget will be phased in over 5 years. The first year will provide each college with the same funding that would have been received under the previous model. The changes will then be transitioned over the next four years by annually calculating each college's allocation under the previous and new allocation models. In the second year, 25% of the difference will be implemented, in the third year 50% of the difference will be implemented, in the fourth year 75% of the difference will be implemented. The model will be fully implemented in the fifth year.

#### 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 total expenditure budget.

In 2018-19, the revenue projections for the FY2019-20 Adoption Budget were based on the most up-to-date SCFF information available at the time. Due to the implementation of the SCFF, the first and second apportionment estimates from the State was greater than the Adoption Budget revenue for 2018-19. As a result, additional 2018-19 apportionment revenue was allocated in May 2019 and



November 2019. Due to the timing of the allocation of these additional apportionment funds, cost centers were able to carryover funds into FY 2020-21 not to exceed the amount of the late allocation that is separate from the 2% maximum.

In 2019-20, a majority of DCAS membership recommended that cost centers be permitted to transfer to Fund 113 any unspent one-time apportionment funds from 2018-19's SCFF implementation separate from the 2% maximum. This action will allow cost centers to phase in any new programs, enhancements, and innovations over time.

### 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.

Beginning in the 2018-19 fiscal year, the State implemented a new funding formula for California Community Colleges. The new Student Centered Funding Formula (SCFF) sought to align funding with the Vision for Success by adding supplemental funding for

low income students, and rewarding Districts for student's success. Based on this new formula the District Council on Administrative Services (DCAS) began discussing how to align the Allocation Model with the SCFF. The issue was reviewed throughout the 2018-19, 2019-20, and 2020-21 fiscal years. The resulting model keeps the previous allocation model's allocations for District-wide services, Utilities, the District Office, and Class Schedule Delivery untouched. The remaining funds are then allocated to each college using the metrics from the SCFF.

#### IV. Updates

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

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

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

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

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

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

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

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

For the FY21 Budget, the Allocation Model will be updated to align the District's revenue allocations with the Student Centered Funding Formula. The new model will be phased in over 5 years, with FY21 being a hold harmless year for each college.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

INFRASTRUCTURE FUNDING MODEL

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

## INFRASTRUCTURE FUNDING MODEL

Fiscal Year 2021-22

### **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. DCAS continues to review the model on an annual basis. No changes were recommended for the fiscal years 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

BUDGET ASSUMPTIONS

Adopted by Board of Trustees March 11, 2021

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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

### **FISCAL YEAR 2021-22 (FY22)**

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 2020-21 rates with an applied COLA. While no additional specific changes are proposed for 2021-22, 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**

The COVID-19 Pandemic has had a significant impact on the State Budget. Governor Newsom’s proposed budget assumes that the State is beginning to recover from the pandemic caused recession. The state is anticipating a \$15.5 billion windfall in one-time revenues, largely due to unanticipated increases in capital gains taxes. The windfall provides significant relief for the 2021-22 budget; however, the state continues to anticipate deficits in fiscal years beyond 2021-22. The Governor has also made clear that the current budget proposal is based on the best available estimates, but the ongoing pandemic makes these projections very difficult, and it is possible that there could be significant changes to the state budget between the January proposal and the May Revise.

To prevent reductions to the state’s community colleges, the 2020-21 Enacted Budget included approximately \$1.5 billion in deferrals. However, due to the improved revenue forecast for 2021-22, the Governor’s State Budget Proposal pays down more than \$1.1 billion of these deferrals, leaving less than \$327 million of deferrals for 2021-22.

For 2021-22, the Governor’s State Budget proposed a Proposition 98 guarantee of \$88.1 billion, an increase of \$5.3 billion year over year. The estimated statutory COLA in 2021-22 is 1.5%. 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 ongoing increase of \$111.1 million to fund the 1.5% COLA; \$30 million for increased access to online technology and mental health services; \$23.1 million to fund 0.5% enrollment growth, \$15 million for apprenticeship programs; \$10.6 million to invest in online education ecosystem and infrastructure; \$6.1 million to fund the 1.5% COLA for

certain categorical programs<sup>1</sup>; and \$8 million to cover increased costs for broadband access provided by Corporation for Education Network Initiatives in California (CENIC). The State Budget Proposal also includes one-time funding of \$250 million to provide emergency financial assistance grants to students; \$100 million to address food and housing insecurity; \$20 million to support retention and enrollment strategies; \$20 million to expand work-based learning; \$20 million to increase faculty professional development; \$15 million to develop and implement zero-textbook-cost degrees using open educational resources; \$2.5 million to provide instructional materials for dual enrollment students; and \$0.6 million to fund AB 1460 implementation and anti-racism initiatives.

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 District does not anticipate any growth FTES. The Tentative Budget will be developed assuming that FTES will remain flat in FY22 as compared to FY21 operational FTES. The 70% Base Allocation portion of the SCFF is calculated on a three-year rolling average of District FTES. The Supplemental allocation of the SCFF is based on student demographics from the previous fiscal year, and the Student Success Allocation is based on a rolling three-year average of student outcomes.

### **Salary and Benefits**

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

At the State level, the 2020 Budget Act redirected funds previously designated for a long-term buy down of pension liabilities, and instead used them to reduce local school employer pension contributions in 2020-21 and 2021-22. The 2021-22 Governor's Budget does not propose further buy downs but continues implementation of the 2021-22 employer contribution reduction. Employer contribution rates for the State Teachers' Retirement System (STRS) will decrease from 16.15% in 2020-21 to 15.92% in 2021-22. For the Public Employee Retirement System (PERS) rates are expected to rise from 20.7% to 23.0%. The District is providing a 2% increase in salary effective July 1, 2021. The impacts of this increase will be included in the salary budgets for FY 22. In September

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<sup>1</sup> Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, and Mandated Costs Block Grant programs.

2020 the District transitioned from its legacy health care plan to CalPERS provided health benefits. Based on an analysis of the historical rate increases for the plans offered by CalPERS, the District is budgeting a 6% increase to health and welfare costs.

### **Federal Stimulus Funding**

In response to the ongoing coronavirus pandemic, the Federal government has passed three stimulus bills that have provided substantial funding to community colleges to help offset the negative financial impacts of the pandemic. The performance period for these funds spans multiple fiscal years; for example, the American Rescue Plan, signed by President Biden on March 11, 2021, specifies that institutions can use funds through September 30, 2023. All federal stimulus funds are considered restricted funding and can be used to defray certain expenses associated with the pandemic and also provide for student support activities and emergency assistance to students, in alignment with the relevant legislation.

### **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 FY22.

#### Budget Carryover

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

#### Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board has approved designating a portion of the Unallocated Ending Balance to address these needs. For FY22, designated reserves include \$1 million designated for State Teachers Retirement System (STRS) and \$170,000 designed for 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 updated Budget Allocation Model approved for recommendation to the Chancellor by DCAS in February 2021. The updated Budget Allocation Model aligns the District Allocation Model with the Student Centered Funding Formula. This model will be phased in over five years, with the first year holding the entities harmless by providing the allocations as calculated under the previous Allocation Model.

### **Timeline**

The Tentative Budget will be presented to the Board for approval in June 2021 with the Adoption Budget planned for presentation to the Board for approval in September 2021.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

BUDGET NARRATIVE



## **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT ADOPTION BUDGET NARRATIVE Fiscal Year 2021-22 (FY 22)**

### **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).

#### **Tentative Budget**

The District's 2021-22 Tentative Budget is developed using the information provided in the Governor's Proposed Budget, which represents the best information available at the time of Tentative budget development. The Tentative Budget must be adopted by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved.

#### **Adoption Budget**

The Adoption Budget is an update to the Tentative Budget and must be approved by the Board of Trustees no later than September 15. The Adoption Budget reflects the Governor's signed State Budget and the District's institutional Strategic Goals and priorities.

## STATE OF CALIFORNIA — BUDGET OVERVIEW

The ongoing COVID-19 Pandemic continued to inject significant uncertainty into the 2021-22 Budget Development process. Governor Newsom's January Budget Proposal assumed that the state economy was beginning to recover from the pandemic induced recession. After the release of the January Budget Proposal, the state's budget outlook greatly improved as all of the state's primary revenue sources have exceeded previous projections. This substantial financial recovery for the State is reflected in the enacted 2021-22 budget, which provides a positive outlook compared to the previously stated deficit of the prior year. The budget provides a total of \$3.5 billion in additional resources to California Community Colleges apportionments and categorical programs, including a full repayment of the \$1.5 billion of system funding deferrals in fiscal year 2020-21.

On July 12, 2021, Governor Newsom signed into law the 2021 Budget Act. The following are key attributes of the State budget:

### Unrestricted General Funds (ongoing)

- 5.07% COLA for the Student Centered Funding Formula. The COLA is intended to cover the unfunded statutory COLA from 2020-21 of 2.31% plus the statutory COLA from 2021-22 of 1.7% along with an additional approximately 1% increase as was provided to K-12. This COLA represents an increase in revenues of \$8.3 million for VCCCD.
- \$100 million to increase full-time faculty hiring funds. (\$2.5 million for VCCCD)
- \$10 million to increase part-time faculty office hours.

### Unrestricted General Funds (one-time)

- Elimination of all 2020-21 Budget Deferrals with the deferrals being paid back in July and August 2021.
- \$90 million to increase part-time faculty office hours.

### Restricted Funds (ongoing)

- 1.7% COLA for certain categorical programs.<sup>1</sup>

<sup>1</sup> Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, Adult Education, and Mandated Costs Block Grant programs.

- A 5% increase for the Student Equity and Achievement and Strong Workforce Programs.
- \$50 million to increase support for targeted student support services.<sup>2</sup>
- \$30 million to support integrated basic needs centers.
- \$30 million to support mental health services.

#### Restricted Funds (one-time)

- \$100 million system-wide to support retention and enrollment strategies (in addition to the \$20 million already been provided as part of the Early Action Plan).
- \$100 million to address students basic needs.
- \$115 million system-wide to expand zero-textbook cost pathways.
- \$50 million to support continued implementation of Guided Pathways.
- \$20 million to provide professional development.
- \$20 million to implement best practices for equal employment opportunities.
- \$10 million to fund LGBTQ+ student support centers.
- \$511 million to address deferred maintenance.

Individual district allocations for much of this new funding are still being determined by the CCCCCO. Allocations that have been determined as final VCCCD allocations are included in the Adoption Budget. The allocations that have not yet been determined by the CCCCCO will advance to the Board of Trustees as Budget Augmentations when they become established.

### **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, 2020-21, and 2021-22. In Fiscal Year 2020-21, there was no funded COLA even though the statutory COLA was 2.31%. COLA for Fiscal Year 2021-22 is 5.07% which results in a projected overall increase in available resources of \$10,750,460 in this 2021-22 Adoption Budget compared to fiscal year 2020-21 Adoption Budget.

<sup>2</sup> Includes additional funding of \$5 million for Umoja, \$7 million for Puente, \$8 million for MESA, \$20 million for EOPS, and \$10 Million to support the Rising Scholars.

## **GROWTH FACTOR**

The January State Budget Proposal includes \$23.8 million to fund a 0.5% growth factor. The District has not included any growth funding in the Adoption Budget as its enrollment is not projected to increase.

## **EDUCATION PROTECTION ACT (EPA)**

Proposition 30, the Schools and Local Public Safety Protection Act of 2012, which was approved by the voters in November 2012, temporarily raised the sales and use tax by one-quarter 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 one-quarter cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$33.4 million in EPA funds for FY 2021-22 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 expenditure increases of \$2 million for a 2% salary increase for all employees effective July 1, 2021 and also approximately \$1.5 million in ongoing annual costs for contractual step and longevity increases. The District received substantial health benefits cost savings as a result of the transition to the CalPERS health benefits program effective September 1, 2020. The 2021-22 Adoption Budget includes an expenditure reduction from the 2020-21 Adoption Budget of approximately \$10.2 million for all health and welfare benefits payments, including payments to participants in the District's Post-Employment Benefits plan.

### **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 provides 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 16.92 percent in 2021-22. Based on the adjusted rate of 16.92 percent, the District's 2021-22 STRS budget for all funds is approximately \$11.9 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, with a measurement date of June 30, 2020, the collective Net Pension Liability is more than \$30 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 realized 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 FY 21 and FY 22, the State Budget provides 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 22.91 percent in 2021-22. Based on the adjusted rate of 22.91 percent, the District's 2021-22 PERS budget for all funds is approximately \$10.5 million.

### **Retiree Health Liability**

An actuarial study for post-retirement benefits dated October 26, 2020 was performed with measurement and valuation dates of June 30, 2019, estimating the amount that should be accumulated under the requirements of GASB 74/75. The District's long-term Other Post-Employment Benefits (OPEB) liability as of June 30, 2019 was estimated at approximately \$185.9 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 \$28.97 million, as of June 30, 2021.

In preparation of the FY 19 District budget, DCAS recommended not to make any further general fund contributions to the irrevocable trust. In FY 18 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 actuarial report for 2016, the projected retiree claims and expenses will continue to increase every year until FY 2031-32, 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 FY 2088-89 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 recommended accessing the Trust funds in FY 2021-22 to pay for the increases in annual contributions. This would result in a level budgetary impact through FY 2040-41, at which time the annual required contribution would decrease.

Effective September 1, 2020, the District transitioned its health plans to CalPERS, resulting in significant reductions in annual costs. The District is currently completing the annual update to the actuarial study of the OPEB liability utilizing the updated CalPERS plan information. On April 22, 2021, DCAS reviewed its aforementioned recommendation to begin using the funds in the irrevocable trust in FY 2021-22 and determined it was best to



postpone the recommendation for at least one year. The use of the irrevocable trust will be re-evaluated upon the completion of the updated actuarial study.

## **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 \$2.3 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 process emphasizes the development of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations.

### **Budget Allocation Model**

The Budget Allocation Model was adopted by the Board in May 2007, and modified in fiscal years 2009, 2012, 2015, 2016, 2018, 2019, 2020 and 2022. The model is reviewed annually by the District Council on Administrative Services (DCAS) in accordance with the commitment to regularly review the model components to ensure a more sustainable model

that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

In the annual review of the Districtwide Resource Budget Allocation Model, if it is determined that specific budget items will be reassigned between Districtwide Services (DWS) and District Administrative Center (DAC) or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly. Since the model was initially approved, several expenditure items have been reassigned to new locations (e.g., between DWS and DAC, colleges and DWS, colleges and DAC, etc.). This cost-shifting results in no impact (no increase or decrease) to 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. Throughout 2020-21 the District continued its examination of ways to modify the Allocation Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF). As a result of this review, the District has updated the allocation model for 2021-22 to better align with SCFF. The updated allocation model leaves the Class Schedule Delivery portion of the previous allocation model intact with the remainder of funds allocated in a manner that very closely mirrors the SCFF. To mitigate any substantial shift in resources among colleges, the updated allocation model will be implemented over a five-year phase in period beginning in the 2021-22 fiscal year. The first year of the phase in holds each campus harmless as compared to the previous funding model.

#### 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 \$2,920,966 for the three colleges and \$241,757 for the DAC. Any budget savings above the 2% will remain in Fund 111.

## **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 2021-22, 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 2021-22, 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 2021-22, \$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 \$2.3 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, Title III and Title V (HSI, STEM) federal grants, and the HEERF COVID-19 relief federal grants.

The District's FY 2021-22 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on the State's 95% funding guarantee. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office determines District allocation of funds based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Governing Board action.

#### **PARKING SERVICES FUND (124)**

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. In response to the ongoing pandemic, the District will not charge students for parking in fall 2021 and spring 2022 and will utilize lost revenue and student outreach stimulus dollars for parking operations.

The Parking Services Fund will continue to require additional support to fund operations. The Adoption Budget includes financial support towards the cost of providing police services at all sites: \$1,237,000 of General Fund-Unrestricted (Districtwide Services); \$210,000 transfer from Parking Lots to Campus Police to cover operational deficit and the purchase of new vehicles; and, \$1,726,000 from Federal HEERF funding to cover lost revenues.

### **HEALTH SERVICES FUND (13x)**

This restricted fund accounts for the revenues and expenditures related to the operation of the colleges' Student Health Centers. Historically, the primary resources have been Student Health Fees and State Mandated Cost reimbursements. 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 2021-22.

### **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.

## **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 2021-22 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 2021-22 Adoption Budget also includes prior year carryover state funding for instructional equipment, library materials, and scheduled maintenance projects. Additionally, the State budget contains significant one-time funding for scheduled maintenance.

## **PROPRIETARY (ENTERPRISE) FUNDS**

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

### **Bookstore (51x)**

After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses through Barnes & Noble College Bookstores, 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 \$762,000.

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 was reviewed by District Council on Administrative Services (DCAS) on August 19, 2021, Chancellor's Consultation Council on September 3, 2021, and is recommended for approval by the Board of Trustees at the September 14, 2021 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

SUMMARY OF BUDGET BY FUND

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**2021-2022 ADOPTION BUDGET**  
**SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS**

FUND	DESCRIPTION	2021-22 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
<b>GOVERNMENTAL FUND TYPES</b>			
<b>General Fund Unrestricted</b>			
111	General Fund - Unrestricted	184,164,621	44.5%
113	General Fund - Unrestricted Designated Infrastructure	6,784,300	1.6%
114	General Fund - Unrestricted Designated	7,721,814	1.9%
<b>General Fund Restricted</b>			
12x	General Fund - Restricted	83,737,847	20.2%
124	Parking Services Fund	3,568,895	0.9%
13x	Health Services Fund	2,016,025	0.5%
<b>Special Revenue Funds</b>			
322	Special Revenue Fund (Culinary Restaurant Management)	131,153	0.0%
33x	Child Development Fund	1,391,446	0.3%
<b>Capital Project Fund</b>			
4xx	Capital Projects Fund	31,251,939	7.5%
<b>PROPRIETARY FUND TYPES</b>			
52x	Vending Operations Fund	8,136	0.0%
6xx	Internal Services Fund	10,694,835	2.6%
<b>FIDUCIARY FUND TYPES</b>			
74xx	Financial Aid Fund	82,808,374	20.0%
Total All Funds		<u>414,279,385</u>	<u>100.0%</u>

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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 - FY22**

ACCOUNT DESCRIPTION	2020-21 ADOPTION BUDGET	2020-21 UNAUDITED ACTUALS	2021-22 ADOPTION BUDGET	Change FY21 Adoption vs FY22 Adoption
HOLD-HARMLESS (FY18)	153,823,885		153,823,885	
BASIC ALLOCATION		117,666,223		
SCFF Supplemental Allocation		30,332,208		
SCFF Student Success Allocation		20,799,649		
FY19 COLA @ 2.71%	4,168,627		4,168,627	
FY20 COLA @ 3.26%	5,150,556		5,150,556	
FY21 COLA @ 0% FY21 [a]			-	
FY22 COLA @ 5.07%			8,271,354	
<b>TOTAL COMPUTATIONAL REVENUE (TCR)</b>	<b>163,143,068</b>	<b>168,798,080</b>	<b>171,414,422 [b]</b>	<b>8,271,354</b>
CURRENT YEAR ADJUSTMENT (Stability)		466,646		
CURRENT YEAR ADJUSTMENT (Deficit)	-	(1,293,401)	-	-
PRIOR YEAR ADJUSTMENT (Recalc)	-	2,755,487	-	-
FULL TIME FACULTY HIRING	1,184,531	1,184,531	3,677,156	2,492,625
PT FACULTY EQUITY COMP	539,530	538,105	544,036	4,506
ENROLL FEE WAIVERS (2% )	-	-	-	-
LOTTERY PROCEEDS	3,885,463	4,311,460	3,810,963	(74,500)
LOTTERY PROCEEDS PRIOR YEAR	-	-	-	-
PT FACULTY OFFICE HOURS	-	-	-	-
PT FACULTY HEALTH INS	-	-	-	-
INTEREST INCOME	-	-	-	-
ENROLL FEES - LOC SH (2% )	-	-	-	-
NONRES TUITION - INTL	505,965	477,872	507,592	1,627
NONRES TUITION - DOM	992,881	1,020,052	1,047,729	54,848
OTHER LOCAL REVENUE	-	-	-	-
<b>TOTAL OTHER REVENUE</b>	<b>7,108,370</b>	<b>9,460,752</b>	<b>9,587,476</b>	<b>2,479,106</b>
<b>TOTAL GENERAL FUND UNRESTRICTED REV</b>	<b>170,251,438</b>	<b>178,258,832</b>	<b>181,001,898</b>	<b>10,750,460</b>

**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  
FY22 ADOPTION BUDGET ALLOCATION**

FY22 Adoption Revenue	\$ 181,001,898
Less: DWS	\$ (8,529,681)
Less: Utilities	\$ (4,090,500)
Less: DAC (7.1%)	\$ (12,851,135)
Available for distribution	\$ 155,530,582

	MC	OC	VC	Total
1) Unadjusted FTES (FY21 Actual, includes NonResident)	10,374	4,635	8,371	23,380
2) WSCH	155,610	69,523	125,570	350,702
3) Productivity Factor	525	525	525	
4) FTEF	296.4	132.4	239.2	
5) FTEF adjustment	12.7	7.1	12.8	
6) less: Full Time positions (FTEF)	(124.5)	(66.7)	(103.7)	
7) =Hourly FTEF @ <sup>[a]</sup>	\$ 58,198	185	\$ 73	148
8) <b>Total Class Schedule Delivery Allocation</b>	<b>\$ 32,662,794</b>	<b>\$ 16,046,941</b>	<b>\$ 26,327,233</b>	<b>\$ 75,036,968</b>
10) <b>Remaining to be Allocated</b>				<b>\$ 80,493,614</b>

	Percent	Amount
11) 1. Base allocation	70%	\$ 56,345,530
12) 2. Supplemental allocation	20%	\$ 16,098,723
13) 3. Student success allocation	10%	\$ 8,049,361
14)		\$ 80,493,614

	MC	OC	VC	Total
<b>1. Base allocation</b>				
15) Basic allocation	\$ 4,959,046	\$ 4,250,609	\$ 4,250,610	\$ 13,460,265
16) Remaining base allocation				\$ 42,885,265
17) FY21 Annual 320 Credit FTES (Resident)	10,225.16	4,610.63	8,199.50	23,035.29
18) Percent of total	44%	20%	36%	100%
19) Campus remaining base allocation	\$ 19,036,387	\$ 8,583,703	\$ 15,265,175	\$ 42,885,265
20) Sub-total Base allocation	\$ 23,995,433	\$ 12,834,312	\$ 19,515,785	\$ 56,345,530
<b>2. Supplemental allocation (FY19-20)</b>				
21) Pell Grant recipients	3,011	3,236	3,828	10,075
22) Promise Grant recipients	6,540	5,988	8,003	20,531
23) AB540 Students	489	452	449	1,390
24)	10,040	9,676	12,280	31,996
25) Percent of total	31%	30%	38%	100%
26) Sub-total Campus supplemental allocation	\$ 5,051,606	\$ 4,868,460	\$ 6,178,657	\$ 16,098,723
<b>3. Student success allocation (FY19-20)</b>				
27) Sub-total Student success allocation, All Students	\$ 2,563,227	\$ 1,169,914	\$ 2,314,550	\$ 6,047,692
28) Sub-total Student success allocation, Pell	\$ 300,236	\$ 278,785	\$ 433,033	\$ 1,012,055
29) Sub-total Student success allocation, College Promise	\$ 310,826	\$ 251,515	\$ 427,273	\$ 989,614
30) Total Student Success Allocation	\$ 3,174,290	\$ 1,700,215	\$ 3,174,856	\$ 8,049,361
31) <b>College Allocation</b>	<b>\$ 64,884,123</b>	<b>\$ 35,449,928</b>	<b>\$ 55,196,531</b>	<b>\$ 155,530,582</b>
32) <b>New Model Phase-In Adjustment - Year 1 (0%) [c]</b>	<b>\$ 940,391</b>	<b>\$ (277,110)</b>	<b>\$ (663,281)</b>	<b>\$ -</b>
33) <b>Adjusted College Allocation FY22</b>	<b>\$ 65,824,514</b>	<b>\$ 35,172,818</b>	<b>\$ 54,533,250</b>	<b>\$ 155,530,582</b>
34) <b>Campus FY21 2% Carryover [b]</b>	<b>\$ 1,223,491</b>	<b>\$ 667,544</b>	<b>\$ 1,029,931</b>	<b>\$ 2,920,966</b>
35) <b>Total FY22 Tentative Budget College Allocation</b>	<b>\$ 67,048,005</b>	<b>\$ 35,840,362</b>	<b>\$ 55,563,181</b>	<b>\$ 158,451,548</b>

[a] FY22 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY21 is \$241,757

[c] New Allocation Model will be phased-in over 5 years

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY22 ADOPTION BUDGET ALLOCATION**

FY22 Adoption Revenue	181,001,898
Less: District-wide	(8,529,681)
Less: Utilities	(4,090,500)
Less: District Office (7.1% revenue)	<u>(12,851,135)</u>
Available for Distribution	<u>155,530,582</u>

**Class Schedule Delivery Allocation**

		Moorpark	Oxnard	Ventura	Total
1)	Unadjusted FTES (FY21 actual, includes NonResident)	10,374	4,635	8,371	23,380
2)	WSCH	155,610	69,523	125,570	
3)	Productivity Factor	525	525	525	
4)	FTEF	296.4	132.4	239.2	
5)	FTEF adjustment	12.7	7.1	12.8	
6)	less: Full Time positions (FTEF)	<u>(124.5)</u>	<u>(66.7)</u>	<u>(103.7)</u>	
7)	=Hourly FTEF @ <sup>[a]</sup>	184.6	73	148	
		\$ 58,198	\$ 4,238,244	\$ 8,630,780	\$ 23,612,325
8)	<b>Total Class Schedule Delivery Allocation</b>	<b>\$ 32,662,794</b>	<b>\$ 16,046,941</b>	<b>\$ 26,327,233</b>	<b>\$ 75,036,968</b>

9)	<b>Base Allocation</b>	<b>\$ 7,776,529</b>	<b>\$ 7,776,529</b>	<b>\$ 7,776,529</b>	<b>\$ 23,329,587</b>
10)	<i>Adjusted FTES ( FY21 Actual)</i>	10,367	4,635	8,343	23,345
		44.4%	19.9%	35.7%	
11)	<b>FTEF Allocation</b>	<b>\$ 25,385,191</b>	<b>\$ 11,349,348</b>	<b>\$ 20,429,488</b>	<b>\$ 57,164,027</b>
12)	<b>Total Allocation FY22</b>	<b>\$ 65,824,514</b>	<b>\$ 35,172,818</b>	<b>\$ 54,533,250</b>	<b>\$ 155,530,582</b>

15a)	<b>Campus FY21 Carryover <sup>[b]</sup></b>	<b>\$ 1,223,491</b>	<b>\$ 667,544</b>	<b>\$ 1,029,931</b>	<b>\$ 2,920,966</b>
16)	<b>FY22 Adoption Allocation</b>	<b>\$ 67,048,005</b>	<b>\$ 35,840,362</b>	<b>\$ 55,563,181</b>	<b>\$ 158,451,548</b>

**Assumptions**

[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 \$241,757.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 GENERAL FUND - UNRESTRICTED

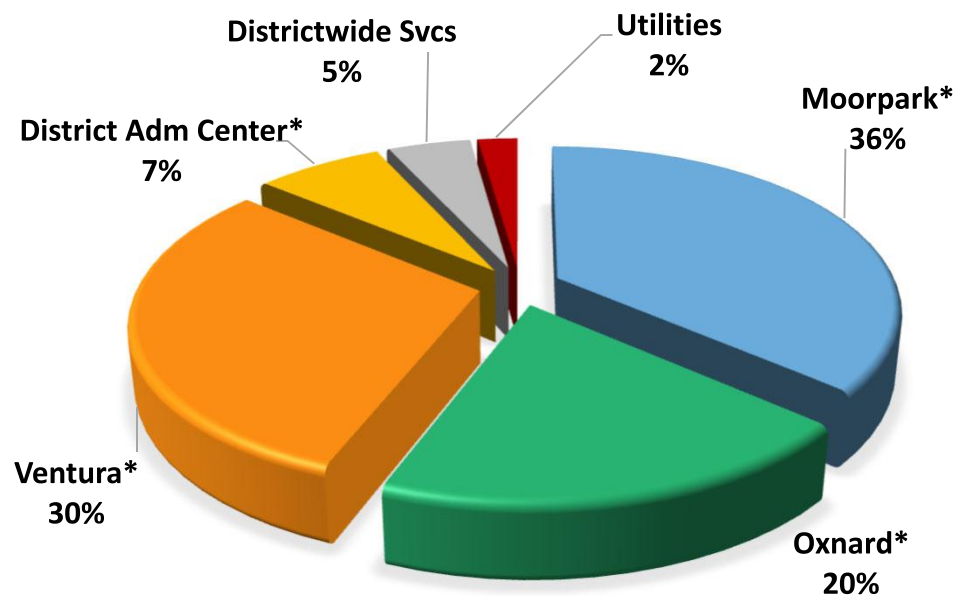
EDUCATION PROTECTION ACT (EPA) FUNDS \*

		2020-21 ADOPTION BUDGET	2020-21 ACTUALS	2021-22 ADOPTION BUDGET
8000	REVENUES	28,266,623	41,269,260	33,373,347
1000	ACADEMIC SALARIES	18,438,763	26,920,587	21,769,959
2000	CLASSIFIED & OTHER SALARIES	-	-	-
3000	EMPLOYEE BENEFITS	9,827,860	14,348,673	11,603,388
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	OTHER OUTGO	-	-	-
	TOTAL EXPENDITURES	28,266,623	41,269,260	33,373,347

\* 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  
2021-22 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY BY LOCATION  
GENERAL FUND (111) - UNRESTRICTED

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET
MOORPARK	65,735,421	64,511,930	67,048,005 *
OXNARD	35,712,326	35,044,782	35,840,362 *
VENTURA	55,131,556	54,101,625	55,563,181 *
DISTRICT ADM CENTER	12,927,096	12,685,339	13,092,892 *
DISTRICTWIDE SVCS	8,024,827	7,188,133	8,529,681
UTILITIES	4,090,500	3,494,418	4,090,500
INFRASTRUCTURE	-	3,776,025	-
<b>TOTAL EXPENDITURES</b>	<b>181,621,726</b>	<b>180,802,252</b>	<b>184,164,621</b>

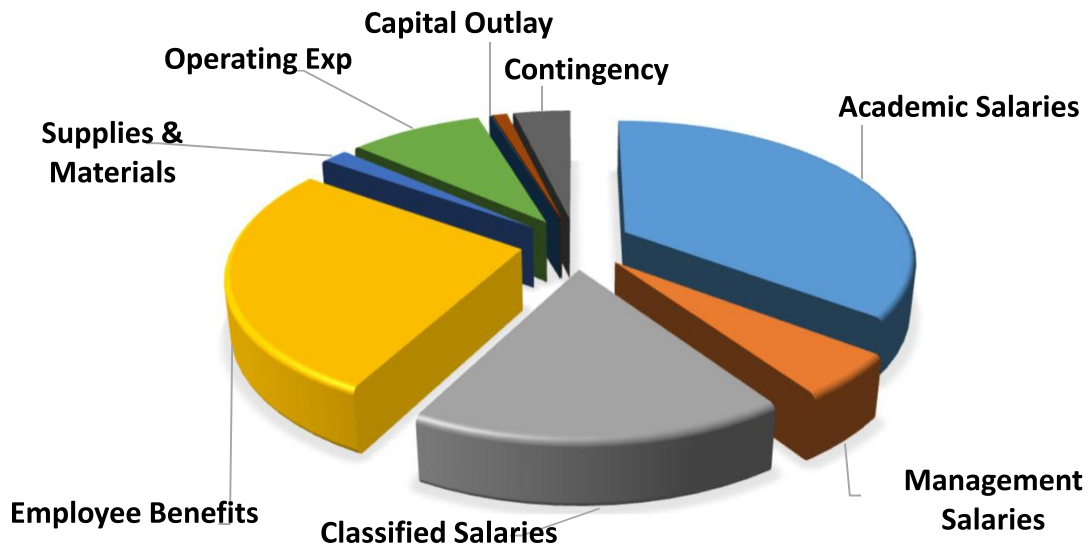


\*Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**ALL LOCATIONS**

	2020-21	2020-21	2021-22	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	ACTUAL EXPENDITURES	ADOPTION BUDGET*	
1000 ACADEMIC SALARIES	62,761,426	62,865,740	65,006,913	35.3%
2000 MANAGEMENT SALARIES	8,905,615	8,648,376	9,397,374	5.1%
2000 CLASSIFIED SALARIES	29,770,921	27,604,653	32,002,660	17.4%
3000 EMPLOYEE BENEFITS	53,096,098	49,640,308	49,703,366	27.0%
SALARY & BENEFIT SUBTOTAL	154,534,060	148,759,077	156,110,313	84.8%
4000 SUPPLIES & MATERIALS	2,860,175	1,935,528	3,056,895	1.7%
5000 OPERATING EXP	15,138,536	11,391,349	16,204,623	8.8%
6000 CAPITAL OUTLAY	188,511	428,938	134,297	0.1%
7000 TRANSFERS	2,001,021	18,287,360	1,756,462	1.0%
7999 CONTINGENCY	6,899,423	-	6,902,031	3.7%
DIRECT EXPENDITURE SUBTOTAL	27,087,666	32,043,175	28,054,308	15.2%
TOTAL EXPENDITURES	181,621,726	180,802,252	184,164,621	100.0%

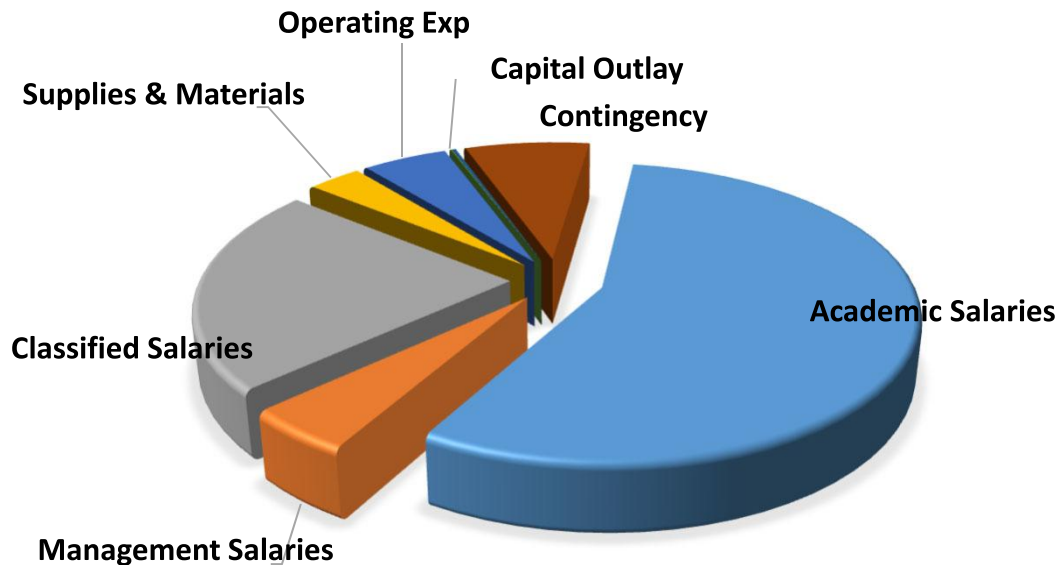


\* Incorporates budget carryover

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

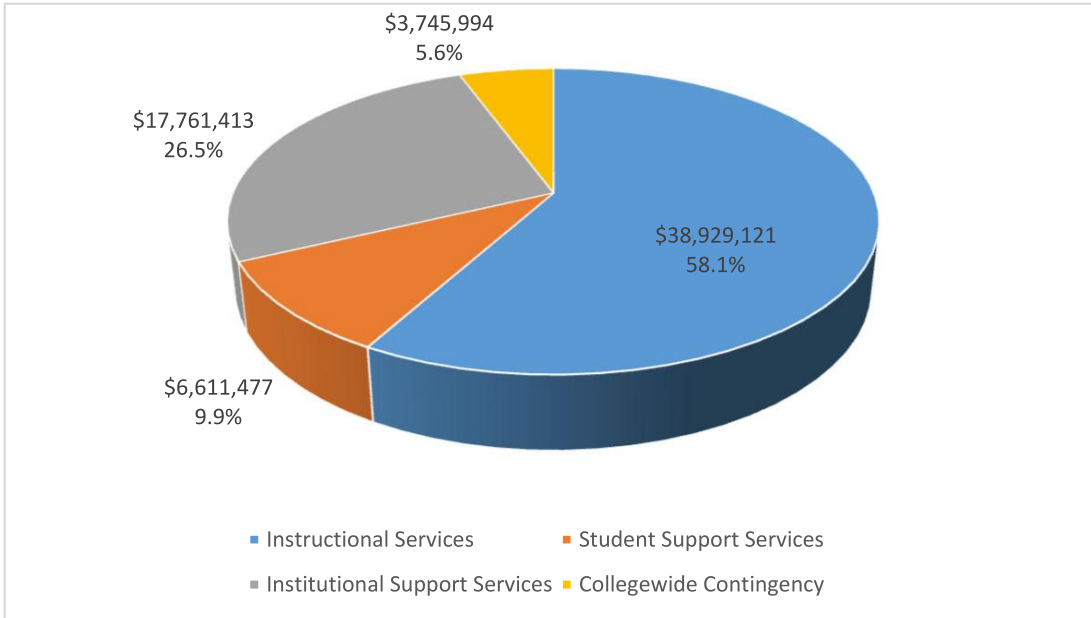
**MOORPARK COLLEGE**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET	
1000	ACADEMIC SALARIES	27,170,187	26,364,594	27,464,206	41.0%
2000	MANAGEMENT SALARIES	2,223,533	2,132,035	2,361,475	3.5%
2000	CLASSIFIED SALARIES	10,120,206	8,478,102	11,084,997	16.5%
3000	EMPLOYEE BENEFITS	19,712,930	18,166,818	18,328,011	27.3%
	SALARY & BENEFIT SUBTOTAL	59,226,856	55,141,549	59,238,689	88.4%
4000	SUPPLIES & MATERIALS	1,494,294	872,759	1,604,130	2.4%
5000	OPERATING EXP	2,340,933	1,087,151	2,543,739	3.8%
6000	CAPITAL OUTLAY	35,876	11,218	25,453	0.0%
7000	OTHER OUTGO & TRANSFERS	(110,000)	7,399,253	(110,000)	-0.2%
7999	CONTINGENCY	2,747,461	-	3,745,994	5.6%
	DIRECT EXPENDITURE SUBTOTAL	6,508,564	9,370,381	7,809,316	11.6%
	TOTAL BUDGETED EXPENDITURES	65,735,420	64,511,930	67,048,005	100.0%



\* Incorporates budget carryover

Moorpark College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget



Instructional Services	\$38,929,121	58.1%
Student Support Services	\$6,611,477	9.9%
Institutional Support Services	\$17,761,413	26.5%
Collegewide Contingency	\$3,745,994	5.5%
<b>Total</b>	<b>\$67,048,005</b>	<b>100.0%</b>

Org #	Description	Category	Adoption
10002	Exotic Animal (EATM) /Tea	Instructional Services	903,515.92
10021	Biology	Instructional Services	1,102,578.48
10022	Anatomy/Physiology	Instructional Services	953,924.83
10023	Biotechnology/Biomed Tech	Instructional Services	187,345.43
10025	Botany	Instructional Services	48,304.76
10026	Microbiology	Instructional Services	227,322.01
10027	Opticianry	Instructional Services	20,777.00
10030	Accounting	Instructional Services	161,531.01
10033	Business Management	Instructional Services	652,440.17
10045	Journalism	Instructional Services	28,967.08
10046	FTVM	Instructional Services	814,929.94
10055	Computer Science	Instructional Services	175,139.74
10056	Computer Network Sys Engi	Instructional Services	323,367.16
10057	Gaming Design	Instructional Services	2,070.00
10061	Continuing Education/Even	Instructional Services	60,550.50
10063	Kinesiology	Instructional Services	850,572.18
10064	EAC/Special Ed General (C	Instructional Services	396,256.47
10070	Engineering General	Instructional Services	141,165.57
10091	Art 2D, History	Instructional Services	605,714.29

Moorpark College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

10092 Art 3D	Instructional Services	147,232.46
10094 Music	Instructional Services	584,457.42
10097 Dramatic Arts/Theatre Art	Instructional Services	619,679.12
10098 Dance	Instructional Services	411,308.82
10100 Commercial Photography	Instructional Services	294,068.71
10102 MMGR (Multi Media & Graph	Instructional Services	164,916.14
10110 Foreign Language General	Instructional Services	45,837.77
10111 French	Instructional Services	80,259.08
10112 German	Instructional Services	45,837.77
10114 Spanish	Instructional Services	198,532.81
10120 Nursing	Instructional Services	1,372,271.60
10123 Radiological Tech	Instructional Services	377,738.92
10126 Health Science	Instructional Services	300,573.45
10135 Child Development (Instru	Instructional Services	520,798.95
10136 Nutrition, Health, & Fitn	Instructional Services	3,100.00
10160 English	Instructional Services	2,836,548.99
10162 Comm, Speech, Debate	Instructional Services	1,242,264.39
10163 Philosophy	Instructional Services	323,305.58
10164 Other Humanities	Instructional Services	75,137.52
10170 Math	Instructional Services	3,119,464.88
10181 Environmental Studies	Instructional Services	150,640.87
10182 Physics	Instructional Services	472,545.74
10183 Chemistry	Instructional Services	1,285,094.66
10184 Astronomy	Instructional Services	91,765.48
10185 Geology	Instructional Services	133,111.16
10190 Psychology	Instructional Services	654,106.05
10202 Administration of Justice	Instructional Services	322,885.99
10210 Social Science General	Instructional Services	32,707.57
10211 Anthropology	Instructional Services	686,383.45
10212 Economics	Instructional Services	336,666.23
10213 History	Instructional Services	808,090.73
10214 Geography	Instructional Services	2,600.00
10215 Political Science	Instructional Services	361,649.60
10216 Sociology	Instructional Services	283,758.86
10225 Athletics	Instructional Services	1,684,236.51
12016 Part Time Faculty Budget Pool	Instructional Services	11,203,071.00
11001 Admissions and Records (A	Student Support Services	863,368.37
11008 Counseling	Student Support Services	1,820,695.69
11009 Financial Aid	Student Support Services	765,401.41
11011 International Stu/Stu Aff	Student Support Services	5,100.50
11013 Library	Student Support Services	1,127,648.84
11015 Graduation	Student Support Services	16,018.80
11017 Student Activities	Student Support Services	150,184.44
11019 Transfer Center	Student Support Services	276,306.28

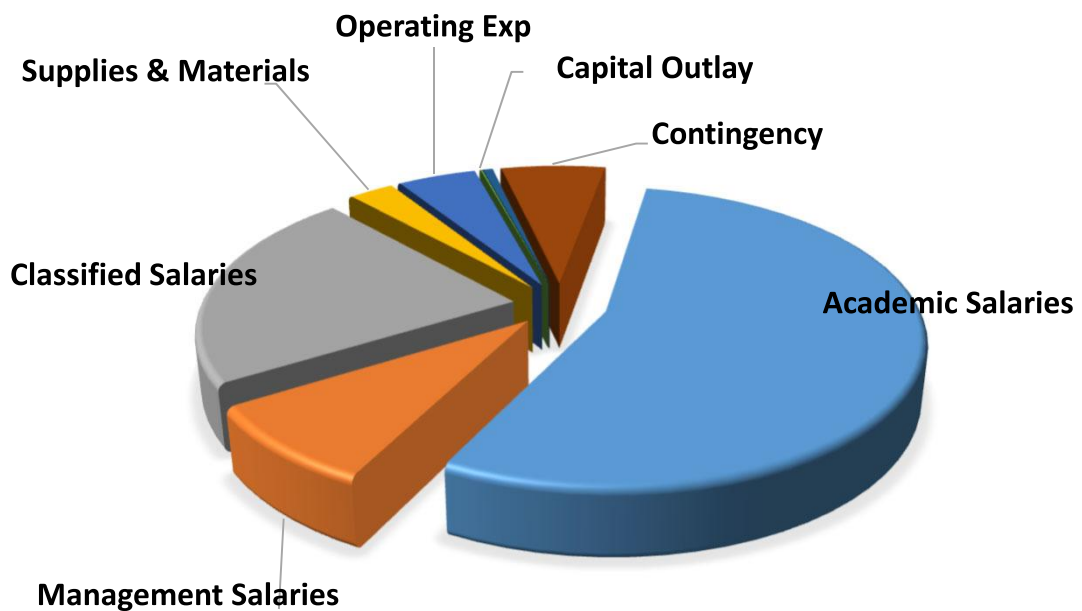
Moorpark College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

11022 Articulation	Student Support Services	208,989.45
11024 College Outreach	Student Support Services	382,553.22
11028 TLC	Student Support Services	525,088.02
11031 BIT/CARE	Student Support Services	12,650.00
11032 Scholarship Office	Student Support Services	140,478.36
11033 Student Conduct	Student Support Services	8,000.00
11036 Multicultural Day	Student Support Services	10,940.00
12070 Student Business Office	Student Support Services	298,053.87
11018 VP of Student Support	Institutional Support Services	632,360.50
11023 Distance Education	Institutional Support Services	311,131.91
11197 Postage	Institutional Support Services	25,000.00
11199 Utilites	Institutional Support Services	15,000.00
12005 Information Technology Op	Institutional Support Services	958,532.46
12015 President Office	Institutional Support Services	797,266.71
12016 VP Student Learning Offic	Institutional Support Services	571,773.58
12017 Vice President Office	Institutional Support Services	627,259.39
12018 Phys Science/Chem/Earth S	Institutional Support Services	516,337.60
12019 English & Student Conduct	Institutional Support Services	428,843.73
12021 EATM, Health & Life Scien	Institutional Support Services	382,312.86
12023 Behaviorial & Social Scien	Institutional Support Services	406,690.52
12024 Institutional Effectivene	Institutional Support Services	748,867.23
12025 Business, Child Dev & Std	Institutional Support Services	352,561.41
12026 Art, Media, Comm, DE	Institutional Support Services	396,583.58
12027 Student Health/Athl/Kines	Institutional Support Services	371,767.56
12041 Performing Arts Center	Institutional Support Services	494,485.73
12050 College Business Manager	Institutional Support Services	634,880.25
12055 Communications Center	Institutional Support Services	33,659.89
12057 Professional Development	Institutional Support Services	47,290.00
12060 Public Information Office	Institutional Support Services	757,277.00
12061 Catalogs & Schedules of C	Institutional Support Services	4,000.00
12065 Academic Senate/A.S. Rele	Institutional Support Services	350,638.26
12067 Collegewide	Institutional Support Services	1,527,157.38
12068 Maintenance & Operations	Institutional Support Services	5,772,666.57
12069 Publications	Institutional Support Services	246,739.18
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	40,130.00
12067 Collegewide Contingency	Collegewide Contingency	3,745,993.63

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**OXNARD COLLEGE**

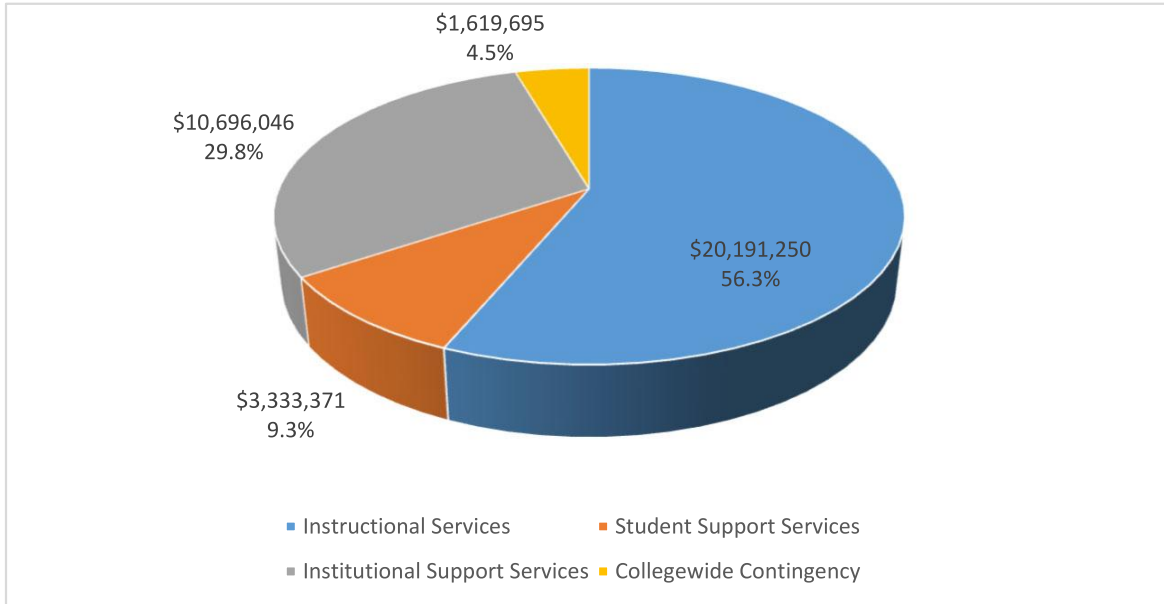
	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	12,770,506	13,313,978	13,981,134	39.0%
2000 MANAGEMENT SALARIES	1,992,230	1,865,585	2,209,256	6.2%
2000 CLASSIFIED SALARIES	5,273,788	5,420,090	5,636,786	15.7%
3000 EMPLOYEE BENEFITS	11,423,330	10,739,330	10,598,747	29.6%
SALARY & BENEFIT SUBTOTAL	31,459,854	31,338,983	32,425,923	90.5%
4000 SUPPLIES & MATERIALS	642,651	460,898	696,851	1.9%
5000 OPERATING EXP	1,115,229	740,897	1,221,493	3.4%
6000 CAPITAL OUTLAY	29,050	20,494	26,400	0.1%
7000 TRANSFERS	130,399	2,483,510	(150,000)	-0.4%
7999 CONTINGENCY	2,335,142	-	1,619,695	4.5%
DIRECT EXPENDITURE SUBTOTAL	4,252,471	3,705,799	3,414,439	9.5%
TOTAL BUDGETED EXPENDITURES	35,712,325	35,044,782	35,840,362	100.0%



\* Incorporates budget carryover.



Oxnard College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget



Instructional Services	\$20,191,250	56.3%
Student Support Services	\$3,333,371	9.3%
Institutional Support Services	\$10,696,046	29.8%
Collegewide Contingency	\$1,619,695	4.6%
<b>Total</b>	<b>\$35,840,362</b>	<b>100.0%</b>

Org #	Description	Category	Adoption
20020	Marine Study	Instructional Services	68,536.00
20021	Biology	Instructional Services	911,029.45
20030	Accounting	Instructional Services	152,432.11
20033	Business Management	Instructional Services	162,235.18
20037	Secretary/Admin Assistant	Instructional Services	256,422.72
20046	Multimedia/Radio/Motion P	Instructional Services	139,320.05
20056	Computer Networking	Instructional Services	164,527.06
20063	Physical Education	Instructional Services	638,726.55
20064	EAC/Special Ed General (C	Instructional Services	414,958.47
20070	Engineering General	Instructional Services	143,747.72
20075	Air Conditioning and Refr	Instructional Services	99,095.08
20077	Automotive Technology	Instructional Services	416,344.84
20078	Automotive Collision Repa	Instructional Services	182,852.74
20091	Art	Instructional Services	358,667.18
20094	Music	Instructional Services	157,924.68
20110	Foreign Language General	Instructional Services	139,189.72
20114	Spanish	Instructional Services	350,527.22
20121	Dental Hygiene	Instructional Services	623,846.90
20122	Dental Assisting	Instructional Services	205,439.94
20135	Child Development (Instru	Instructional Services	169,615.37

Oxnard College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

20137 Culinary & Restaurant Mgm	Instructional Services	268,451.11
20150 Law General	Instructional Services	146,647.72
20160 English	Instructional Services	1,883,915.35
20161 Transitional English	Instructional Services	161,963.80
20162 Speech, Debate	Instructional Services	125,182.21
20163 Philosophy	Instructional Services	162,421.39
20170 Math	Instructional Services	1,912,755.08
20180 Physical Science General	Instructional Services	193,676.71
20182 Physics	Instructional Services	159,757.92
20183 Chemistry	Instructional Services	493,191.26
20185 Geology	Instructional Services	168,900.11
20190 Psychology	Instructional Services	282,495.44
20201 Alcohol & Controlled Subs	Instructional Services	173,654.39
20203 Fire Control Tech	Instructional Services	407,124.97
20204 Fire Academy	Instructional Services	546,932.69
20210 Social Science General	Instructional Services	98,355.37
20211 Anthropology	Instructional Services	282,481.87
20212 Economics	Instructional Services	156,732.73
20213 History	Instructional Services	427,296.65
20214 Geography	Instructional Services	161,256.31
20215 Political Science	Instructional Services	178,372.26
20216 Sociology	Instructional Services	307,279.64
20225 Athletics	Instructional Services	992,184.71
22016 Part Time Faculty Budget Pool	Instructional Services	4,744,781.72
21001 Admissions and Records (A	Student Support Services	620,293.62
21008 Counseling	Student Support Services	827,097.52
21009 Financial Aid	Student Support Services	628,769.83
21013 Library	Student Support Services	330,589.64
21018 EOPS General Fund Match	Student Support Services	262,964.82
21019 Transfer Center	Student Support Services	189,616.17
21020 Tutoring	Student Support Services	18,355.00
21022 Articulation	Student Support Services	153,987.65
22043 Veteran's Center	Student Support Services	20,012.34
22070 Student Business Office	Student Support Services	281,684.39
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	734,341.77
22015 President Office	Institutional Support Services	555,025.93
22016 VP, Academic Affairs Offi	Institutional Support Services	1,024,997.23
22026 Dean of Liberal Studies	Institutional Support Services	403,349.31
22027 Dean of Math, Science & H	Institutional Support Services	363,420.10
22028 Dean of CTE	Institutional Support Services	359,122.95
20202 Dean Public Safety	Institutional Support Services	344,145.80

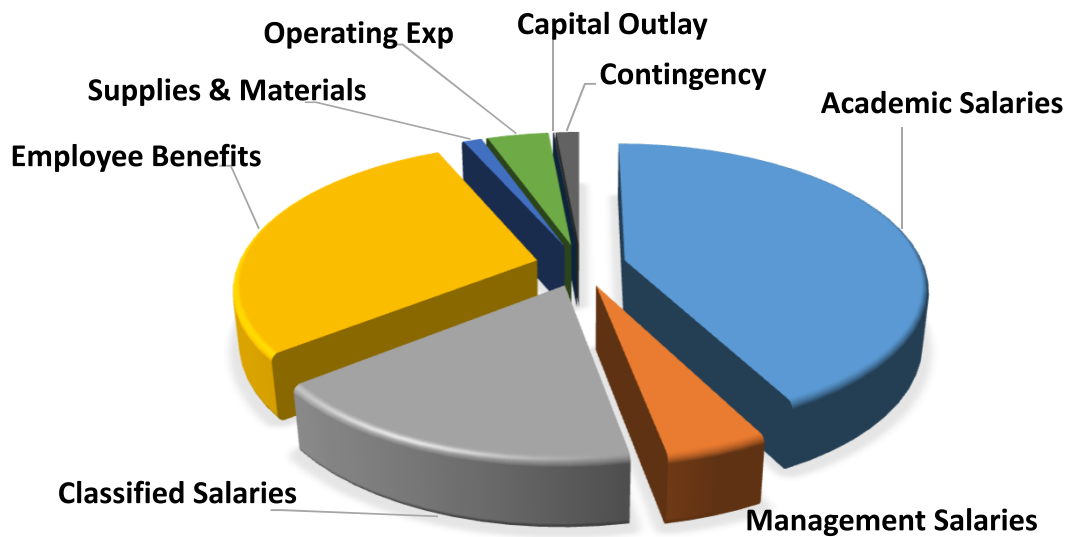
Oxnard College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

22031 Dept of Transitional Stud	Institutional Support Services	62,512.76
22033 DEAN RESEARCH & INSTIT. E	Institutional Support Services	467,949.69
22036 VP, Student Development O	Institutional Support Services	552,479.11
22041 Performing Art Bldg Opera	Institutional Support Services	136,600.12
22051 Business Services	Institutional Support Services	68,240.19
22060 Public Information Office	Institutional Support Services	295,446.63
22065 Academic Senate/A.S. Rele	Institutional Support Services	377,647.91
22066 College Services	Institutional Support Services	795,221.17
22068 Maintenance & Operations	Institutional Support Services	3,484,228.21
22069 Publications	Institutional Support Services	350,000.00
22080 Accreditation	Institutional Support Services	32,000.00
22101 Dean of Student Success	Institutional Support Services	1,000.00
22132 Safety Programs	Institutional Support Services	32,680.00
22200 Educational Svcs & Resear	Institutional Support Services	144,636.80
22066 Collegewide Contingency	Collegewide Contingency	1,619,694.95

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-22 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

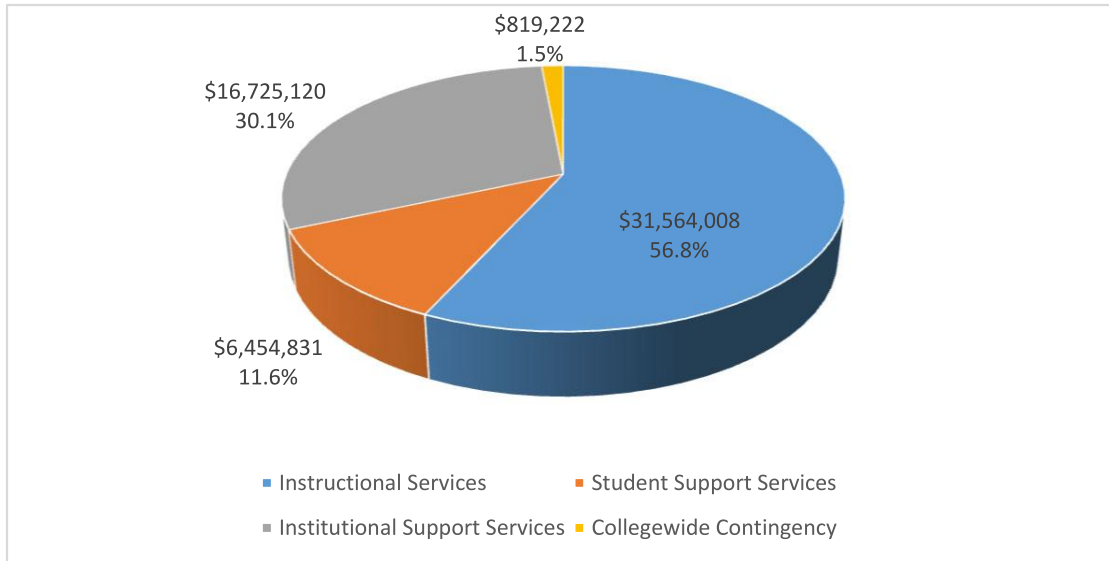
**VENTURA COLLEGE**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	22,820,734	23,187,168	23,561,573	42.4%
2000 MANAGEMENT SALARIES	2,304,196	2,336,694	2,557,604	4.6%
2000 CLASSIFIED SALARIES	8,863,655	8,339,936	9,653,933	17.4%
3000 EMPLOYEE BENEFITS	16,849,089	15,866,612	16,109,593	29.0%
SALARY & BENEFIT SUBTOTAL	50,837,674	49,730,410	51,882,703	93.4%
4000 SUPPLIES & MATERIALS	631,106	531,820	662,313	1.2%
5000 OPERATING EXP	2,065,143	1,078,912	2,189,299	3.9%
6000 CAPITAL OUTLAY	19,644	221,401	19,644	0.0%
7000 TRANSFERS	(10,000)	2,539,080	(10,000)	0.0%
7999 CONTINGENCY	1,587,989	-	819,222	1.5%
DIRECT EXPENDITURE SUBTOTAL	4,293,882	4,371,213	3,680,478	6.6%
TOTAL BUDGETED EXPENDITURES	55,131,556	54,101,623	55,563,181	100.0%



\* Incorporates budget carryover.

Ventura College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget



Instructional Services	\$31,564,008	56.8%
Student Support Services	\$6,454,831	11.6%
Institutional Support Services	\$16,725,120	30.1%
Collegewide Contingency	\$819,222	1.5%
<b>Total</b>	<b>\$55,563,181</b>	<b>100.0%</b>

Org #	Description	Category	Adoption
30001	Agriculture General	Instructional Services	61,361.68
30021	Biology	Instructional Services	1,224,777.99
30030	Accounting	Instructional Services	2,488.23
30033	Business Management	Instructional Services	603,322.25
30037	Medical Technology	Instructional Services	211,724.97
30055	Computer Science	Instructional Services	141,331.60
30061	Continuing Education/Even	Instructional Services	64,258.00
30063	Kinesiology (PE)	Instructional Services	1,100,163.68
30064	EAC/Special Ed General (C	Instructional Services	411,191.87
30070	Engineering General	Instructional Services	226,555.35
30076	Diesel Technology	Instructional Services	93,342.34
30077	Automotive Technology	Instructional Services	619,018.18
30080	Drafting Technology	Instructional Services	182,556.53
30082	Welding & Cutting	Instructional Services	188,893.24
30083	Civil & Construction Mgmt	Instructional Services	142,925.17
30086	Industrial Mfg Technology	Instructional Services	116,605.39
30087	VC Vet Tech Program	Instructional Services	14,000.00
30091	Art	Instructional Services	852,991.92
30092	Ceramics	Instructional Services	183,763.34
30094	Music	Instructional Services	411,214.41
30096	Technical Theater	Instructional Services	309,283.11
30097	Dramatic Arts/Theatre Art	Instructional Services	155,197.89

Ventura College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

30098 Dance	Instructional Services	154,603.12
30099 Photography	Instructional Services	196,868.68
30103 Computer Graphics	Instructional Services	40,382.15
30110 Foreign Language General	Instructional Services	453,661.53
30120 Nursing	Instructional Services	2,023,340.80
30125 Emergency Medical Service	Instructional Services	355,988.69
30135 Child Development (Instru	Instructional Services	200,615.87
30160 English	Instructional Services	2,266,130.97
30161 ESLENGM	Instructional Services	2,963.51
30162 Communication Studies	Instructional Services	447,315.71
30163 Philosophy	Instructional Services	286,255.90
30170 Math	Instructional Services	2,892,371.64
30180 Physical Science General	Instructional Services	114,754.93
30182 Physics	Instructional Services	350,059.24
30183 Chemistry	Instructional Services	1,106,666.10
30186 Water Science	Instructional Services	142,097.72
30190 Psychology	Instructional Services	490,201.89
30206 Criminal Justice	Instructional Services	270,085.86
30207 Basic Sheriff Academy	Instructional Services	4,773.76
30210 Social Science General	Instructional Services	6,693.69
30211 Anthropology	Instructional Services	269,937.29
30212 Economics	Instructional Services	187,175.31
30213 History	Instructional Services	383,909.92
30214 Geography	Instructional Services	424,872.44
30215 Political Science	Instructional Services	356,194.52
30216 Sociology	Instructional Services	530,275.62
30225 Athletics	Instructional Services	1,508,741.22
30240 Health Ed	Instructional Services	213,845.94
32075 Loadbank Accrual	Instructional Services	25,000.00
32016 Part Time Faculty Budget Pool	Instructional Services	8,541,256.69
30300 MESA	Student Support Services	192,011.36
31001 Admissions and Records (A	Student Support Services	1,043,275.24
31007 Career Center	Student Support Services	1,700.00
31008 Counseling	Student Support Services	2,304,169.63
31009 Financial Aid	Student Support Services	729,311.52
31011 International Stu/Stu Affairs	Student Support Services	115,259.87
31012 Learning Resources	Student Support Services	274,611.30
31013 Library	Student Support Services	826,505.11
31018 EOPS General Fund Match	Student Support Services	182,548.49
31019 Transfer Center	Student Support Services	3,557.11
31020 Tutoring	Student Support Services	320,580.63
31024 College Outreach	Student Support Services	167,784.94
32070 Student Business Office	Student Support Services	193,071.73
32081 Student Connect	Student Support Services	100,443.77

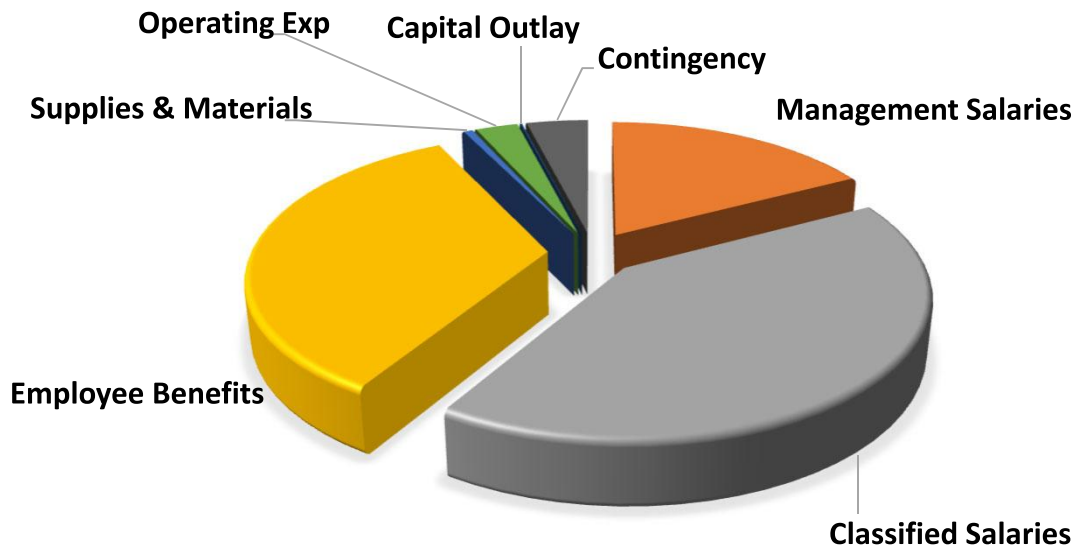
Ventura College  
Fund 111 (by ORG code)  
FY 2021-22 Adoption Budget

30228 Dean East Campus	Institutional Support Services	10,336.00
31015 East Campus	Institutional Support Services	294,428.75
31022 Articulation	Institutional Support Services	156,726.67
31023 Distance Education	Institutional Support Services	467,551.80
31199 Utilities	Institutional Support Services	143,000.00
32005 Information Technology Op	Institutional Support Services	1,110,035.62
32015 President Office	Institutional Support Services	514,111.67
32016 VP Academic Affairs/Studn	Institutional Support Services	817,397.94
32017 College Wide Services	Institutional Support Services	150,149.77
32018 Dean, Institutional Equit	Institutional Support Services	1,132,197.13
32031 Dean Career Education II	Institutional Support Services	352,498.99
32032 Student Activities and Se	Institutional Support Services	139,912.07
32033 Dean Liberal Arts/Lrng Re	Institutional Support Services	433,017.89
32034 Dean Physical Ed Office	Institutional Support Services	494,402.90
32035 Dean Soc Sci/Humanities O	Institutional Support Services	714,257.08
32036 Dean of Student Services	Institutional Support Services	205,524.05
32037 Dean Career Education I	Institutional Support Services	368,930.14
32038 Dean Math/Science Office	Institutional Support Services	455,967.82
32040 VP Student Affairs	Institutional Support Services	569,101.40
32051 Business Services	Institutional Support Services	499,479.21
32060 Public Information Office	Institutional Support Services	314,186.06
32062 Staff Media Resource Cent	Institutional Support Services	9,085.00
32064 President Assigned Releas	Institutional Support Services	21,363.20
32065 Academic Senate/A.S. Rele	Institutional Support Services	243,338.06
32066 Vice President's Office	Institutional Support Services	1,813,095.15
32068 Maintenance & Operations	Institutional Support Services	4,613,721.08
32076 Copy Center	Institutional Support Services	250,000.00
32080 Accreditation	Institutional Support Services	30,000.00
32082 College Logistics	Institutional Support Services	381,805.00
32083 Classified Senate	Institutional Support Services	3,000.00
32132 Safety Programs	Institutional Support Services	16,500.00
32066 Collegewide Contingency	Collegewide Contingency	819,222.00

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,385,656	2,314,061	2,269,038	17.3%
2000 CLASSIFIED SALARIES	5,309,759	5,240,060	5,421,482	41.4%
3000 EMPLOYEE BENEFITS	4,934,493	4,693,473	4,441,747	33.9%
SALARY & BENEFIT SUBTOTAL	12,629,908	12,247,594	12,132,267	92.7%
4000 SUPPLIES & MATERIALS	73,324	41,856	75,801	0.6%
5000 OPERATING EXP	184,234	205,680	356,904	2.7%
6000 CAPITAL OUTLAY	10,800	-	10,800	0.1%
7000 TRANSFERS	-	190,209	-	0.0%
7999 CONTINGENCY	28,831	-	517,120	3.9%
DIRECT EXPENDITURE SUBTOTAL	297,189	437,745	960,625	7.3%
TOTAL BUDGETED EXPENDITURES	12,927,097	12,685,339	13,092,892	100.0%



\* Incorporates budget carryover.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**DISTRICTWIDE SERVICES**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 CLASSIFIED SALARIES	77,512	77,753	79,462	0.9%
2000 BOARD, COMMISSIONERS, OTHER	126,000	48,712	126,000	1.5%
3000 EMPLOYEE BENEFITS	176,255	174,075	225,268	2.6%
SALARY & BENEFIT SUBTOTAL	379,767	300,540	430,730	5.0%
4000 SUPPLIES & MATERIALS	18,800	28,194	17,800	0.2%
5000 OPERATING EXP	5,342,496	4,816,787	5,802,688 <sup>[1]</sup>	68.0%
6000 CAPITAL OUTLAY	93,141	175,825	52,000	0.6%
7000 TRANSFERS	1,990,622	1,866,787	2,026,463 <sup>[2]</sup>	23.8%
7999 CONTINGENCY	200,000	-	200,000	2.3%
DIRECT EXPENDITURE SUBTOTAL	7,645,059	6,887,593	8,098,951	95.0%
TOTAL EXPENDITURES	8,024,826	7,188,133	8,529,681	100.0%

[1] Operating Exp includes:

AdminiSystem SW License Fee/HW Main	\$ 2,268,000
Insurance Premiums	\$ 1,093,000
Legal	\$ 450,000
Bank, Credit Card Charges & COTOP	\$ 291,000
Health Insurance Broker	\$ 183,000
Districtwide Marketing Campaign	\$ 150,000
Audits	\$ 145,000
Districtwide Memberships	\$ 140,000
Board of Trustee Operations	\$ 118,174
Unemployment Insurance	\$ 100,000
Facilities Planning	\$ 95,000
Collective Bargaining Costs	\$ 75,000
Online Transcript Admin	\$ 90,000
Board Elections	\$ 75,000
Recruitment-Advertising (HR)	\$ 75,000
Management Consulting	\$ 70,000
Parking Online Admin	\$ 62,000
Other Miscellaneous Expense	\$ 322,514
Total	\$ 5,802,688

[2] Transfers in/out includes:

Campus Police Services	\$ 1,237,000
New Info Tech & Equip	\$ 280,000
College Work Study Match	\$ 218,463
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Academic Senate	\$ 30,000
Classified Leadership	\$ 36,000
Total	\$ 2,026,463

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
DISTRICTWIDE SERVICES BY PROGRAM  
GENERAL FUND (111) - UNRESTRICTED

ORG. #	DESCRIPTION	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET
80099	SEIU Release Time	138,984	137,395	138,680
82011	Personnel Commissioners	75,000	60,714	76,529
82080	Accreditation/Planning	5,000	-	5,000
82100	Board Election	75,000	133,823	75,000
82101	Board of Trustees Operations	228,000	184,343	279,472
82103	Legal	400,000	561,414	450,000
82104	Districtwide Memberships	125,000	124,706	140,000
82106	Police Services	1,237,250	1,237,250	1,237,000
82111	Audits	145,000	145,445	145,000
82112	Bank, Credit Card Charges	291,000	230,940	291,000
82114	College Work Study Match	229,558	99,681	230,000
82116	Unemployment Insurance	100,000	(5,393)	100,000
82119	Management Consulting	70,000	35,715	70,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	36,488	35,000
82125	Classified Tuition Reimbursement	2,000	230	2,000
82127	H&W Employee Contribution Balancing	10,000	7,829	10,000
82128	Workers Comp State Fee	59,148	23,979	40,000
82129	Online Transcript Admin	75,000	90,313	90,000
82131	Insurance Premiums	1,050,150	1,067,340	1,093,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	161,300	139,400	183,000
82137	Parking Online Admin	62,500	640	62,000
82138	Classified Staff Development	15,000	4,747	15,000
82141	Durley Dr. Property Maintenance	15,000	6,698	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	95,000	24,000	95,000
82149	Exec Management Search Costs	40,000	8,719	25,000
82150	Benefits System	15,000	38,030	44,000
82154	Academic Diversity Facilitators	60,000	75,360	60,000
82155	Employment related services	30,000	14,029	30,000
82156	Recruitment-Advertising (HR)	60,000	63,726	75,000
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	75,000	27,255	75,000
82166	Board Room Broadcasting	18,000	13,033	18,000
82170	Collection Fees (COTOP)	14,000	13,398	14,000
82174	New Info Technology Systems (Transfer)	250,000	250,000	250,000
82178	AdminiSystem SW License Fee/HW Main	2,057,936	2,052,060	2,320,000
82179	Compensated Absence Accrual	-	(88,801)	-
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	(39,260)	40,000
82181	Contingency	200,000	-	200,000
82188	Info Technology Equipment	30,000	30,000	30,000
82196	District Wide Leadership Academy	15,000	-	12,500
82198	Student Leadership Academy	-	-	2,500
82199	Classified Leadership Institute	-	-	36,000
87313	D/W Marketing Campaign	150,000	123,417	150,000
	<b>TOTAL EXPENDITURES</b>	<b>8,024,826</b>	<b>7,188,133</b>	<b>8,529,681</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND (111) - UNRESTRICTED

**UTILITIES**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET
GAS	138,549	101,737	109,692
WATER/SEWER	894,941	972,177	1,145,807
ELECTRICITY	2,823,161	2,251,945	2,639,565
TELEPHONE/TECH	233,849	168,559	195,436
DIRECT EXPENDITURE SUBTOTAL	4,090,500	3,494,418	4,090,500
TOTAL EXPENDITURES	4,090,500	3,494,418	4,090,500

**INFRASTRUCTURE**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL EXPENDITURES	2021-22 ADOPTION BUDGET
7000 TRANSFERS	-	3,776,025	-
DIRECT EXPENDITURE SUBTOTAL	-	3,776,025	-
TOTAL EXPENDITURES	-	3,776,025	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**FUND BALANCES**

	<u>6/30/2020 ACTUALS</u>	<u>6/30/2021 ACTUALS</u>	<u>6/30/2022 PROJECTIONS</u>
Board Designated <sup>[a]</sup>			
State Required Minimum 5% <sup>[b]</sup>	9,718,964	9,213,773	9,808,906
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	170,000	170,000	170,000
Unallocated	10,149,283	11,071,116	10,475,983
Budget Carryover	<u>11,370,287</u> <sup>[c]</sup>	<u>3,162,723</u> <sup>[d]</sup>	<u>-</u>
Fund 111 Sub-Total	37,408,534	29,617,612	26,454,889
Fund 113	21,424,569	22,113,898	17,659,598
Fund 114	<u>17,336,223</u>	<u>18,404,717</u>	<u>13,643,818</u>
Grand Total - General Fund Unrestricted	<u>76,169,326</u>	<u>70,136,227</u>	<u>57,758,305</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] Incorporates budget carryover including the 2% limit and one-time funds related to the allocation of additional SCFF apportionment revenue.

[d] Incorporates budget carryover including the 2% limit.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND - UNRESTRICTED  
**FUND BALANCES**

	6/30/2020 ACTUALS	CHANGES IN FUND BALANCE	6/30/2021 PROJECTION as of OCT 2020	CHANGES IN FUND BALANCE	6/30/2021 ACTUALS as of JUN 2021	CHANGES IN FUND BALANCE	6/30/2022 PROJECTION as of AUG 2021
Board Designated <sup>(a)</sup>							
State Required Minimum 5% <sup>(b)</sup>	9,718,964		9,890,585		9,213,773		9,809,906
Revenue Shortfall Contingency	5,000,000		5,000,000		5,000,000		5,000,000
State Teachers' Retirement System (STRS)	1,000,000		1,000,000		1,000,000		1,000,000
Energy Efficiency	170,000		170,000		170,000		170,000
Unallocated	10,149,283		4,573,741		11,071,116		10,475,983
Budget Carryover	11,370,287 <sup>(c)</sup>		-		3,162,723 <sup>(d)</sup>		-
Fund 111 Sub-Total	37,408,534	(16,774,208)	20,634,326	8,983,286	29,617,612	(3,162,723)	26,454,889
Fund 113	21,424,569	(2,805,413)	18,619,156	3,494,742	22,113,898	(4,454,300)	17,659,598
Fund 114	17,336,223	(6,017,432)	11,318,791	7,085,926	18,404,717	(4,760,899)	13,643,818
Grand Total - General Fund Unrestricted	76,169,326	(25,597,053)	50,572,273	19,563,954	70,136,227	(12,377,922)	57,758,305

(a) The Board has designated reserves to address infrastructure and one-time expenditure needs.  
(b) Includes 111, 113, and 114 budgeted expenses.  
(c) Incorporates budget carryover including the 2% limit and one-time funds related to the allocation of additional SCFF apportionment revenue.  
(d) Incorporates budget carryover including the 2% limit.

	Adjustments in Fund Balance between 6/30/20 Actual and OCT 2020 Projection	Adjustments in Fund Balance between OCT 2020 Projection and FY21 Actuals	Adjustments in Fund Balance between JUN 2021 Projection and 6/30/22 Projection
Fund 111	(11,370,287) (5,403,921)	232,610 2,755,488 2,088,708 2,739,549 425,997 (922) (1,425) (913,960) (1,500,000) (5,462)	(3,162,723)
FY19-20 Carryover <sup>(e)</sup>			
Use of Reserves - Negotiated One-Time Payment			
19-20 Recal Revenue			
20-21 TCR Difference at P1			
20-21 TCR Difference at P2			
Lottery Proceeds higher than anticipated			
Nonres Tuition lower than anticipated			
PT Faculty Equity Comp lower than anticipated			
Use of Reserves - One-Time \$500 Payment (approved January 19th)			
Use of Reserves - OC Fire Warehouse (approved March 9)			
Other Adjustments			
FY20-21 2% Carryover <sup>(d)</sup>			
Total Fund 111 Adjustments to Fund Balance	(16,774,208)	8,983,286	(3,162,723)
Fund 113			
Budgeted Fund 113 Revenue			
Planned Fund 113 Spending			
Revenue Higher than Anticipated		42,543	
Lower spending than anticipated		3,452,199	
Total Fund 113 Adjustments to Fund Balance	(2,805,413)	3,494,742	(4,454,300)
Fund 114			
Budgeted Fund 114 Revenue			
Planned Fund 114 Spending			
Revenue Higher than Anticipated		1,597,372	
Spending Lower than Anticipated		5,488,554	
Total Fund 114 Adjustments to Fund Balance	(6,017,432)	1,597,372	(7,721,814)
Total Adjustments to Fund Balance	(6,017,432) (25,597,053)	7,085,926 19,563,954	(4,760,899) (12,377,922)

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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.

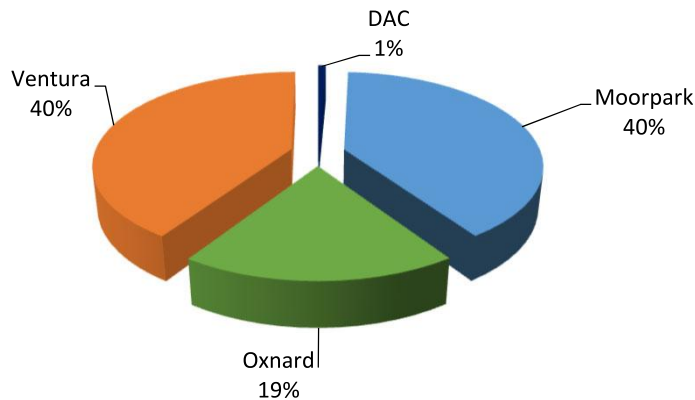
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL	2021-22 ADOPTON BUDGET
8000 REVENUES <sup>[a]</sup>	3,737,842	3,780,385	2,330,000
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	3,450,702	411,059	2,971,800
5000 OTHER OPERATING EXP	1,505,500	266,751	1,255,000
6000 CAPITAL OUTLAY	1,587,053	577,467	1,257,500
7000 OTHER OUTGO	-	1,835,779	1,300,000
TOTAL EXPENDITURES	6,543,255	3,091,056	6,784,300
Net Change Fund Balance			(4,454,300)
Beginning Fund Balance			22,113,898
Ending Fund Balance			17,659,598

**Expenditure Budget by Site**



<sup>[a]</sup> 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	3,243,285	-	900,000	2,343,285
15221	MC	Library Materials & Databases	805,443	-	150,000	655,443
15222	MC	Inst & Non Inst Equip	1,389,623	-	500,100	889,523
15223	MC	Tech Hardware & Software	2,207,033	-	550,000	1,657,033
15224	MC	Other	3,728,855	-	600,000	3,128,855
		<b>SUBTOTAL MOORPARK</b>	<b>11,374,239</b>	<b>-</b>	<b>2,700,100</b>	<b>8,674,139</b>
25220	OC	Sch Maint & Capital Furniture	2,769,173	-	570,000	2,199,173
25221	OC	Library Materials & Databases	316,726	-	75,500	241,226
25222	OC	Inst & Non Inst Equip	813,837	-	160,000	653,837
25223	OC	Tech Hardware & Software	1,729,745	-	166,700	1,563,045
25224	OC	Other	695,079	-	300,000	395,079
		<b>SUBTOTAL OXNARD</b>	<b>6,324,560</b>	<b>-</b>	<b>1,272,200</b>	<b>5,052,360</b>
35220	VC	Sch Maint & Capital Furniture	972,446	-	800,000	172,446
35221	VC	Library Materials & Databases	199,411	-	130,000	69,411
35222	VC	Inst & Non Inst Equip	1,243,597	-	749,500	494,097
35223	VC	Tech Hardware & Software	742,886	-	572,500	170,386
35224	VC	Other	647,605	-	510,000	137,605
		<b>SUBTOTAL VENTURA</b>	<b>3,805,945</b>	<b>-</b>	<b>2,762,000</b>	<b>1,043,945</b>
75224	DAC	Other	609,154	-	50,000	559,154
		<b>SUBTOTAL DAC</b>	<b>609,154</b>	<b>-</b>	<b>50,000</b>	<b>559,154</b>
<b>TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE</b>			<b>22,113,898</b>	<b>2,330,000</b>	<b>6,784,300</b>	<b>17,659,598</b>

[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 2021-2022 ADOPTION BUDGET

## GENERAL FUND – UNRESTRICTED (FUND 114) DESIGNATED

### **Fund 114 – Unrestricted General Fund (Designated)**

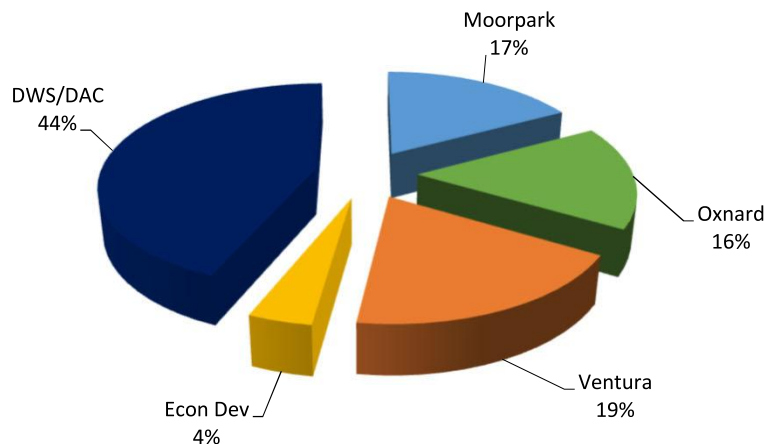
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community 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  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

		2020-21 ADOPTION BUDGET	2020-21 ACTUALS	2021-22 ADOPTION BUDGET
8000	REVENUES	3,629,295	5,226,667	2,960,915
1000	ACADEMIC SALARIES	10,000	-	115,000
2000	CLASSIFIED & OTHER SALARIES	1,066,130	825,320	1,371,423
3000	EMPLOYEE BENEFITS	600,750	505,213	632,403
	SALARY & BENEFIT SUBTOTAL	1,676,880	1,330,533	2,118,826
4000	SUPPLIES & MATERIALS	334,581	135,114	547,235
5000	OTHER OPERATING EXP	3,424,466	2,116,360	1,804,300
6000	CAPITAL OUTLAY	2,229,114	297,450	1,946,040
7000	OTHER OUTGO	1,981,686	278,717	1,305,413
	TOTAL EXPENDITURES	9,646,727	4,158,174	7,721,814
	Net Change Fund Balance			(4,760,899)
	Beginning Fund Balance			18,404,717
	Ending Fund Balance			13,643,818

**Expenditure Budget by Site**



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 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	5,118	-	5,118	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,048	-	1,048	-
12601	MC	Basic Needs Center	51,793	-	51,793	-
12909	MC	Zoo Operations	209,822	345,000	490,849	63,973
12910	MC	MC Rising Scholars	17,000	-	17,000	-
12911	MC	Photovoltaic & Renewable Energy	4,939	-	4,939	-
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	9,943	-	200	9,743
14304	MC	MC Nursing Donation Trust	500	-	500	-
15002	MC	Civic Center	123,240	15,000	70,201	68,039
15004	MC	Indirect Cost Recovery	513,926	8,000	50,303	471,623
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	5,075,417	308,933	57,000	5,327,350
15032	MC	MC Emergency Activities	349,980	-	349,980	-
15104	MC	Volleyball	215	-	215	-
15105	MC	Wrestling	23	-	23	-
15110	MC	Baseball Camp	5	-	5	-
1512x	MC	Community Services	15,752	-	15,752	-
15200	MC	International Students	193,281	123,766	192,239	124,808
		<b>SUBTOTAL MOORPARK PROGRAMS</b>	<b>6,602,171</b>	<b>800,699</b>	<b>1,329,703</b>	<b>6,073,167</b>
22073	OC	Foundation support	4,925	150,088	155,013	-
22147	OC	CSSC County Lease	645,448	-	37,368	608,080
22904	OC	Children Center (non-instructional)	89,059	-	89,059	-
24461	OC	Auto Body	3,160	200	1,200	2,160
24510	OC	Dental Hygiene	176,781	50,000	50,000	176,781
24528	OC	Fire Academy-CPAT	138,114	45,000	44,644	138,470
24565	OC	EMT Skills Testing	13,766	13,250	13,235	13,781
24567	OC	State Fire Training	47,163	75,000	57,380	64,783
25002	OC	Civic Center	789,152	150,000	276,083	663,069
25004	OC	Indirect Cost Recovery	761,545	300,000	22,898	1,038,647
25010	OC	Leases	330,955	62,061	7,580	385,436
25023	OC	College Improvement Fund	39,121	-	6,000	33,121
25024	OC	Proctoring/Testing Fees	5,764	2,000	500	7,264
25026	OC	Bookstore Lease	366,725	96,000	112,341	350,384
25027	OC	All College Day	2,835	165	3,000	-
25028	OC	High School Partnerships	-	3,000	3,000	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
25030	OC	University Transfer and Career Day	-	3,000	3,000	-
25031	OC	Contingency	97,656	-	6,165	91,491
25032	OC	OC Emergency Activities	312,961	-	312,961	-
25200	OC	International Students	40,743	37,368	37,368	40,743
25201	OC	CC Foundation Smog Ref & Tech	8,655	12,000	12,000	8,655
<b>SUBTOTAL OXNARD PROGRAMS</b>			<b>3,874,528</b>	<b>999,132</b>	<b>1,250,795</b>	<b>3,622,865</b>
32065	VC	Academic Senate	2,000	-	2,000	-
339xx	VC	Co-Curricular Activities	39,221	194,000	233,221	-
35002	VC	Civic Center	401,898	230,000	300,597	331,301
35004	VC	Indirect Cost Recovery	747,415	35,000	118,000	664,415
3501x	VC	Leases	166,872	128,214	158,493	136,593
35024	VC	Testing Fees	14,763	1,500	10,000	6,263
35026	VC	Bookstore Lease	1,067,848	93,150	198,000	962,998
35027	VC	Ticket Sales	2,540	5,000	7,540	-
35032	VC	VC Emergency Activities	327,787	-	327,787	-
35200	VC	International Students	334,501	20,000	47,270	307,231
38709	VC	COV Superior Court Training	47,664	-	47,664	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
<b>SUBTOTAL VENTURA PROGRAMS</b>			<b>3,155,059</b>	<b>706,864</b>	<b>1,453,122</b>	<b>2,408,801</b>
53001	EWD	District Economic Development Office	423,384	20,533	208,944	234,973
54019	EWD	CA Emplmnt Trnng Pannel Contract	-	50,000	50,000	-
54025	EWD	Skyworks Solutions Training	-	41,777	41,777	-
50426	EWD	Business Class Marketing	-	8,000	8,000	-
<b>SUBTOTAL ECON DEV PROGRAMS</b>			<b>423,384</b>	<b>120,310</b>	<b>308,721</b>	<b>234,973</b>
72067	DAC	District Office Building	517,825	271,890	239,849	549,866
75004	DAC	Indirect Cost Recovery	620,186	12,000	127,000	505,186
<b>SUBTOTAL DAC PROGRAMS</b>			<b>1,138,011</b>	<b>283,890</b>	<b>366,849</b>	<b>1,055,052</b>
81009	DWS	Financial Aid Administrative Allowance	-	20	20	-
82119	DWS	Management Consulting	106,831	-	106,831	-
82123	DWS	Remote Registration	32,597	-	32,597	-
82130	DWS	Emergency Preparedness	1,800,119	-	1,800,119	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	222,960	50,000	24,000	248,960
82166	DWS	Board Room Broadcasting	44,858	-	44,858	-
82186	DWS	Energy Efficiency	180,150	-	180,150	-
85032	DWS	D/W Emergency Activities	561,177	-	561,177	-
87313	DWS	D/W Marketing Campaign	208,312	-	208,312	-
<b>SUBTOTAL DISTRICTWIDE PROGRAMS</b>			<b>3,211,564</b>	<b>50,020</b>	<b>3,012,624</b>	<b>248,960</b>
<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>			<b>18,404,717</b>	<b>2,960,915</b>	<b>7,721,814</b>	<b>13,643,818</b>

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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), 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 District's FY 2021-22 Adoption Budget for student services programs have been developed within the existing individual categorical programs based on current allocations (e.g. Advance) from the CCCC. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and, subsequently, 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.

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

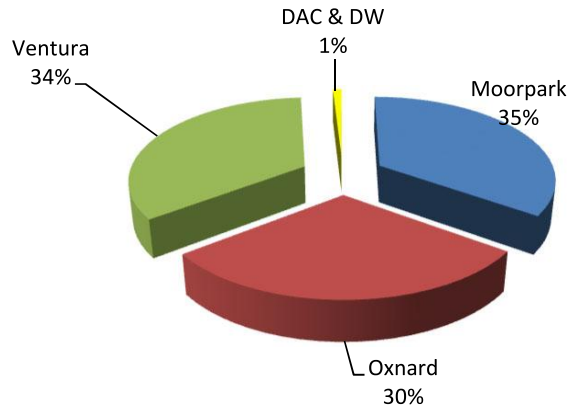
Sub-fund 121	State Categorical Programs
Sub-fund 125	Other State Grants
Sub-fund 126	Federal Contracts
Sub-fund 127	Contracts
Sub-fund 128x	Restricted Lottery and Instructional Equipment and Library Materials (IELM)
Sub-fund 129	Other Restricted Funds

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
RESTRICTED GENERAL FUND

**FUND 12X BY MAJOR OBJECT**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL ACTIVITY	2021-22 ADOPTION BUDGET
8000 REVENUES	<u>65,845,163</u>	<u>54,572,407</u>	<u>80,726,092</u>
1000 ACADEMIC SALARIES	10,863,920	8,236,846	11,020,955
2000 CLASSIFIED & OTHER SALARIES	18,182,766	13,074,783	19,705,987
3000 EMPLOYEE BENEFITS	<u>9,623,751</u>	<u>7,961,489</u>	<u>10,206,498</u>
SALARY & BENEFIT SUBTOTAL	38,670,436	29,273,118	40,933,440
4000 SUPPLIES & MATERIALS	8,804,682	4,590,648	11,774,925
5000 OTHER OPERATING EXP	8,975,562	3,906,508	12,814,965
6000 CAPITAL OUTLAY	977,025	1,344,237	4,404,404
7000 OTHER OUTGO	<u>11,274,066</u>	<u>14,578,821</u>	<u>13,810,112</u>
TOTAL EXPENDITURES	<u>68,701,771</u>	<u>53,693,333</u>	<u>83,737,847</u>
Net Change Fund Balance			(3,011,755)
Beginning Fund Balance			4,976,847
Ending Fund Balance			1,965,091

**Expenditure Budget by Site**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	11,893,448	9,575,822	14,374,123	255,607	36,099,001
125	OTHER STATE GRANTS	3,896,133	3,385,040	4,104,861	391,805	11,777,839
126	FEDERAL GRANTS	7,889,912	11,354,903	7,654,274	-	26,899,089
127	CONTRACTS	11,000	-	34,340	-	45,340
128x	RESTRICTED LOTTERY & IELM	5,232,623	311,000	2,345,291	-	7,888,914
129	OTHER RESTRICTED FUNDS	269,107	291,205	327,332	140,021	1,027,665
TOTAL GENERAL FUND RESTRICTED		29,192,223	24,917,970	28,840,221	787,433	83,737,847

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE	57,178	214,644	90,522	-	362,344
x6002	DSPS	1,266,941	715,765	1,308,917	-	3,291,623
x6102	DSPS 20-21*	71,347	63,496	235,444	-	370,287
x6003	EOPS	641,895	995,536	919,881	-	2,557,312
x6009	Prior Year(s) DSPS	82,813	475	104,129	-	187,417
x6038	TANF	35,738	48,992	47,254	-	131,984
x6111	Student Financial Aid Administration	395,390	301,628	454,118	-	1,151,136
x6211	Student Financial Aid Administration 20-21*	12,835	11,021	12,071	-	35,927
x6516	Student Equity & Achievement 20-21*	377,815	1,116,650	2,131,878	-	3,626,344
x6517	Student Equity & Achievement 21-22	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 17-18*	31,735	64,100	-	-	95,835
x6611	Guided Pathways 18-19*	44,202	66,591	77,764	-	188,557
x6612	Guided Pathways 19-20*	215,440	151,724	226,428	-	593,592
x6613	Guided Pathways 20-21*	99,605	80,417	82,875	-	262,897
x6614	Guided Pathways 21-22	109,167	80,417	112,602	-	302,186
x7010	Perkins IV Title I Part C	355,883	201,675	383,674	-	941,232
x7041	CalWORKS	184,455	273,244	261,602	-	719,301
x7504	Strong Workforce Local 19-20*	460,545	90,184	729,417	-	1,280,146
x7505	Strong Workforce Local 20-21*	728,315	550,326	1,241,065	-	2,519,706
x7506	Strong Workforce Local 21-22	1,255,680	666,509	1,179,012	-	3,101,201
x7603	Strong Workforce Regional 18-19*	-	163,218	-	-	163,218
x7604	Strong Workforce Regional 19-20*	459,965	308,530	328,588	44,095	1,141,179
x7605	Strong Workforce Regional 20-21*	905,393	544,698	607,035	126,813	2,183,939
x7910	COVID-10 Response Block Grant*	481,115	209,536	255,036	7,250	952,937
x8123	Veteran Resource Center 19-20*	8,015	30,563	2,836	-	41,414
x8124	Veteran Resource Center 20-21*	47,541	67,363	86,193	-	201,097
x8127	Veteran Resource Center 21-22	66,743	64,161	92,569	-	223,473
x8430	Dreamer Resource 20-21*	54,852	37,809	49,995	-	142,656
x8715	Financial Aid Technology 20-21*	22,312	27,128	10,256	-	59,696
x8716	Financial Aid Technology 21-22	36,337	29,263	34,908	-	100,508
86130	Staff Diversity 19-20*	-	-	-	27,449	27,449
86131	Staff Diversity 20-21*	-	-	-	50,000	50,000
<b>TOTAL STATE CATEGORICAL FUNDS</b>		<b>11,893,448</b>	<b>9,575,822</b>	<b>14,374,123</b>	<b>255,607</b>	<b>36,099,001</b>

\* Includes carryforward funds.



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x2138	Classified Professional Development Funds*	25,030	15,410	26,562	10,000	77,003
x6072	CA College Promise 20-21*	51,560	210,163	273,406	-	535,128
x6073	CA College Promise 21-22	1,557,081	489,262	1,157,157	-	3,203,501
x6323	Student Success Completion Grant 21-22	1,627,168	2,224,619	1,829,908	-	5,681,694
x7054	Foster Care Education 21-22	-	95,350	124,016	-	219,365
x7254	Foster Care Education 20-21*	-	36,579	33,756	-	70,335
x7564	Nursing Program Support Grant 21-22	204,803	-	185,690	-	390,493
x7725	Institutional Effectiveness Partnership Initiative*	-	145,942	169,130	-	315,072
x8132	Mental Health Support*	131,809	34,361	100,571	-	266,741
x8133	CalFresh Outreach	18,048	16,607	19,192	-	53,847
x8134	Student Retention & Enrollment Outreach	152,098	70,351	128,350	-	350,799
x8146	Veterans Resource Center Grant*	33,108	31,395	50,232	-	114,735
x8907	Teacher Prep Program*	-	15,000	32	-	15,032
16119	TAP - Center of Excellence*	65,596	-	-	-	65,596
17722	Global Trade Development Grant	29,833	-	-	-	29,833
38260	CADENCE*	-	-	6,859	-	6,859
53056	CA Apprenticeship Initiative 17-18*	-	-	-	194,921	194,921
53057	CA Apprenticeship Initiative 18-19*	-	-	-	186,884	186,884
<b>TOTAL OTHER STATE GRANTS</b>		<b>3,896,133</b>	<b>3,385,040</b>	<b>4,104,861</b>	<b>391,805</b>	<b>11,777,839</b>

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7413	Proj. Promesas - Title V with CSUCI - Year 3*	505	-	-	-	505
x7414	Proj. Promesas - Title V with CSUCI - Year 4*	3,502	-	-	-	3,502
x7415	Proj. Promesas - Title V with CSUCI - Year 5*	299	-	803	-	1,102
x7900	HEERF Institutional Portion*	5,289,929	5,854,807	6,649,930	-	17,794,666
x7901	HEERF HSI Portion*	836,762	474,986	588,517	-	1,900,265
17220	Proj. AIMS2 - Title V with CSUN - Year 5*	6,253	-	-	-	6,253
17730	Proj. Chess - Title V with CLU - Year 1*	118,582	-	-	-	118,582
17731	Proj. Chess - Title V with CLU - Year 2*	174,415	-	-	-	174,415
17732	Proj. Chess - Title V with CLU - Year 3*	82,989	-	-	-	82,989
17733	Proj. Chess - Title V with CLU - Year 4	311,859	-	-	-	311,859
17740	Proj. Impacto - Year 1*	495,559	-	-	-	495,559
17741	Proj. Impacto - Year 2	569,258	-	-	-	569,258
27145	Proj. Acceso - Title V - Year 1*	-	226,704	-	-	226,704
27146	Proj. Acceso - Title V - Year 2*	-	180,594	-	-	180,594
27147	Proj. Acceso - Title V - Year 3	-	600,000	-	-	600,000
27153	Proj. Adelante - Title V - Year 3*	-	43,814	-	-	43,814
27154	Proj. Adelante - Title V - Year 4*	-	21,527	-	-	21,527
27155	Proj. Adelante - Title V - Year 5*	-	108,645	-	-	108,645
27175	Trio Student Support - Year 1*	-	183,241	-	-	183,241
27176	Trio Student Support - Year 2	-	261,888	-	-	261,888
27185	Proj. Acabado - Title III - Year 1*	-	6,275	-	-	6,275
27186	Proj. Acabado - Title III - Year 2*	-	133,080	-	-	133,080
27187	Proj. Acabado - Title III - Year 3*	-	222,910	-	-	222,910
27188	Proj. Acabado - Title III - Year 4*	-	551,836	-	-	551,836
27189	Proj. Acabado - Title III - Year 5*	-	669,843	-	-	669,843
27121	CCAMPIS - Proj. Access - Year 1*	-	115,885	-	-	115,885
27122	CCAMPIS - Proj. Access - Year 2	-	115,885	-	-	115,885
28113	Upward Bound Year 3*	-	55,656	-	-	55,656
28114	Upward Bound Year 4*	-	174,431	-	-	174,431
28115	Upward Bound Year 5	-	297,600	-	-	297,600
28151	Proyecto Exito Year 1*	-	455,296	-	-	455,296
28152	Proyecto Exito Year 2	-	600,000	-	-	600,000
37421	CCAMPIS - Title V - Year 1*	-	-	8,745	-	8,745
37422	CCAMPIS - Title V - Year 2*	-	-	130,395	-	130,395
37423	CCAMPIS - Title V - Year 3*	-	-	130,395	-	130,395
37424	CCAMPIS - Title V - Year 4	-	-	130,395	-	130,395
38320	Guitar Project - NSF with Sinclair CCD - Year 1*	-	-	2,882	-	2,882
38321	Guitar Project - NSF with Sinclair CCD - Year 2*	-	-	7,784	-	7,784
38322	Guitar Project - NSF with Sinclair CCD - Year 3*	-	-	4,428	-	4,428
<b>TOTAL FEDERAL GRANTS</b>		<b>7,889,912</b>	<b>11,354,903</b>	<b>7,654,274</b>	<b>-</b>	<b>26,899,089</b>

\* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 127 CONTRACTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
X7050	Dept. of Youth Authority	11,000	-	34,340	-	45,340
TOTAL CONTRACTS		11,000	-	34,340	-	45,340

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801 MOORPARK	12802 OXNARD	12803 VENTURA	DAC & DWS	TOTAL
VAR	Restricted Lottery (Carryforward)	1,834,370	236,000	1,828,293	-	3,898,663
VAR	Restricted Lottery 21-22	640,581	-	516,998	-	1,157,579
TOTAL RESTRICTED LOTTERY		2,474,951	236,000	2,345,291	-	5,056,242

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878 MOORPARK	12879 OXNARD	12880 VENTURA	DAC & DWS	TOTAL
VAR	IELM (Carryforward)	106,559	75,000	-	-	181,559
VAR	IELM 21-22	2,651,113	-	-	-	2,651,113
TOTAL IELM		2,757,672	75,000	-	-	2,832,672

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	11,558	8,549	16,981	-	37,088
x6006	Work Study	257,549	257,121	310,351	-	825,021
27802	CA Campus Catalyst Fund Year 3	-	25,536	-	-	25,536
81009	Financial Aid Administrative Allowance	-	-	-	140,021	140,021
TOTAL OTHER RESTRICTED FUNDS		269,107	291,205	327,332	140,021	1,027,665

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 ADOPTION BUDGET

## PARING 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 transition of conducting classes and services virtually. As the pandemic has caused substantial projected decreases in parking fee and fine revenue, the Adoption Budget includes substantial financial support towards the cost of providing police services at all sites from available stimulus funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
PARKING SERVICES FUND  
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET
BEGINNING BALANCE	93,792	91,318	311,837	314,033	405,629	405,351
REVENUES						
Parking Fees - Permits	29	-	-	-	29	-
Parking Fees - Permits CCPG	-	-	-	-	-	-
Parking Fees - Daily/Coin	896	-	-	-	896	-
Parking and Traffic Fines	62,234	25,000	-	-	62,234	25,000
Other Local Revenues/Fees	153,316	160,000	-	-	153,316	160,000
Interfund Transfer In from Subfund 111 [a]	1,237,250	1,237,000	-	-	1,237,250	1,237,000
Interfund Transfer In from Subfund 114 [b]	-	-	-	-	-	-
Interfund Transfer In from Subfund 126 [c]	1,396,452	1,726,000	-	-	1,396,452	1,726,000
Interfund Transfer In from Subfund 419 [d]	-	-	2,196	-	2,196	-
Intrafund Transfer [e]	-	210,000	-	-	-	210,000
TOTAL REVENUES	2,850,177	3,358,000	2,196	-	2,852,373	3,358,000
<b>RESOURCES AVAILABLE</b>	<b>2,943,969</b>	<b>3,449,318</b>	<b>314,033</b>	<b>314,033</b>	<b>3,258,002</b>	<b>3,763,351</b>
EXPENDITURES						
Classified & Other Salaries	1,610,338	1,803,249	-	-	1,610,338	1,803,249
Employee Benefits	968,344	942,501	-	-	968,344	942,501
Supplies and Materials	37,769	61,000	-	-	37,769	61,000
Operating Expenditures	206,812	372,145	-	-	206,812	372,145
Capital Outlay	29,388	180,000	-	-	29,388	180,000
Other Outgo	-	-	-	210,000	-	210,000
<b>TOTAL EXPENDITURES</b>	<b>2,852,651</b>	<b>3,358,895</b>	<b>-</b>	<b>210,000</b>	<b>2,852,651</b>	<b>3,568,895</b>
PROJECTED ENDING BALANCE	91,318	90,423	314,033	104,033	405,351	194,456

[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 HEERF COVID Relief Funds.  
[d] Unused funds from parking maintenance project.  
[e] Transfer from Parking Lots to Campus Police to cover operational deficit and the purchase of new vehicles.

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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  
 2021-2022 ADOPTION BUDGET  
 HEALTH SERVICES FUND  
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET
<b>BEGINNING FUND BALANCE</b>	2,082,337	2,276,492	792,352	1,004,128	678,158	672,115	3,552,847	3,952,735
<b>REVENUES</b>								
State Mandated Costs-Block Grant	105,101	102,000	50,796	45,000	95,236	90,000	251,133	237,000
Other State Revenues	10,267	-	1,653	-	4,915	-	16,835	-
Student Health Fees	693,487	700,000	316,993	316,000	521,301	500,000	1,531,781	1,516,000
Other Student Charges	28,107	43,000	3,049	15,000	15,583	6,000	46,739	64,000
Other Income	1,950	52,300	75	13,000	2,897	1,000	4,922	66,300
<b>TOTAL REVENUES</b>	838,912	897,300	372,566	389,000	639,932	597,000	1,851,410	1,883,300
<b>EXPENDITURES</b>								
Academic Salaries	70,134	146,110	19,502	22,472	62,367	108,148	152,003	276,730
Classified & Other Salaries	330,782	359,685	45,404	95,677	255,969	256,643	632,155	712,005
Employee Benefits	152,171	150,919	39,124	41,905	259,240	259,426	450,535	452,250
Supplies & Materials	17,308	47,250	8,134	132,100	6,803	29,000	32,245	208,350
Operating Expenses	74,362	124,266	48,626	80,300	61,596	159,124	184,584	363,690
Capital Outlay	-	3,000	-	-	-	-	-	3,000
<b>TOTAL EXPENDITURES</b>	644,757	831,230	160,790	372,454	645,975	812,341	1,451,522	2,016,025
<b>OPERATING SURPLUS(DEFICIT)</b>	194,155	66,070	211,776	16,546	(6,043)	(215,341)	399,888	(132,725)
<b>ENDING FUND BALANCE</b>	2,276,492	2,342,562	1,004,128	1,020,674	672,115	456,774	3,952,735	3,820,010

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 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  
 2021-2022 ADOPTION BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
 INSTRUCTIONAL LAB OUTLET  
 FUND 322 - OXNARD COLLEGE

	OXNARD	
	2020-21 ACTUAL	2021-22 BUDGET
BEGINNING BALANCE	245,909	385,502
REVENUES		
Food Sales	-	116,304
Catering Sales	-	15,000
Other Income	-	-
Interfund Transfer In [a]	142,818	-
TOTAL REVENUES	142,818	131,304
TOTAL FUNDS AVAILABLE	388,727	516,806
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	-	10,170
Supplies and Materials	-	1,800
Operating Expenditures	3,225	19,183
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	-	100,000
TOTAL EXPENDITURES	3,225	131,153
ENDING BALANCE	385,502	385,653 *

[a] - Transfer from HEERF for Lost Revenues

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

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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. Since 2020-21 fiscal year, it has been accounted for in Fund 33x, similar to Moorpark and Ventura colleges.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 CHILD DEVELOPMENT CENTER  
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET
BEGINNING FUND BALANCE	254,455	349,472	-	35,104	109,620	361,246	364,075	745,822
REVENUES								
Child Care Tax Bailout Apportionment	34,579	32,000	34,579	33,000	34,579	34,000	103,737	99,000
Child Care Fees	16,450	386,821	-	134,000	1,213	180,000	17,663	700,821
Child Care Fees-paid by grants/aid	-	-	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	525	190,000	2,579	45,000	3,104	235,000
Other Revenue	-	-	-	-	8,292	-	8,292	-
<b>TOTAL REVENUES</b>	<b>51,029</b>	<b>418,821</b>	<b>35,104</b>	<b>357,000</b>	<b>46,663</b>	<b>259,000</b>	<b>132,796</b>	<b>1,034,821</b>
EXPENDITURES								
Classified & Other Salaries	185,382	291,517	91,922	313,353	194,716	290,784	472,020	895,654
Employee Benefits	123,476	160,486	34,147	140,954	81,437	136,042	239,060	437,482
Supplies & Materials	57	14,000	-	8,150	1,252	10,000	1,309	32,150
Operating Expenses	11,050	14,550	1,552	6,500	1,847	5,110	14,449	26,160
<b>TOTAL EXPENDITURES</b>	<b>319,965</b>	<b>480,553</b>	<b>127,621</b>	<b>468,957</b>	<b>279,252</b>	<b>441,936</b>	<b>726,838</b>	<b>1,391,446</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(268,936)</b>	<b>(61,732)</b>	<b>(92,517)</b>	<b>(111,957)</b>	<b>(232,589)</b>	<b>(182,936)</b>	<b>(594,042)</b>	<b>(356,625)</b>
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	363,953	-	127,621	111,957	484,215	57,000	975,789	168,957
<b>TOTAL NON OPERATING REV/ (EXP)</b>	<b>363,953</b>	<b>-</b>	<b>127,621</b>	<b>111,957</b>	<b>484,215</b>	<b>57,000</b>	<b>975,789</b>	<b>168,957</b>
<b>NET CHANGE IN BALANCE</b>	<b>95,017</b>	<b>(61,732)</b>	<b>35,104</b>	<b>-</b>	<b>251,626</b>	<b>(125,936)</b>	<b>381,747</b>	<b>(187,668)</b>
<b>ENDING FUND BALANCE</b>	<b>349,472</b>	<b>287,740</b>	<b>35,104</b>	<b>35,104</b>	<b>361,246</b>	<b>235,310</b>	<b>745,822</b>	<b>558,154</b>

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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:

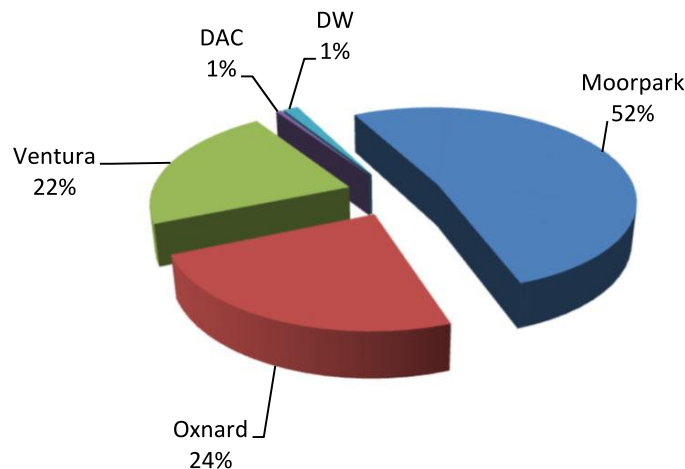
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL ACTIVITY	2021-22 ADOPTION BUDGET
8000 REVENUES	3,939,577	22,260,764	14,274,121
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	923,921	404,140	913,536
5000 OTHER OPERATING EXP	386,726	740,810	671,416
6000 CAPITAL OUTLAY	18,751,825	12,318,970	27,174,986
7000 OTHER OUTGO	2,587,499	1,950,504	2,492,001
TOTAL EXPENDITURES	22,649,972	15,414,423	31,251,939
Net Change Fund Balance			(16,977,818)
Beginning Fund Balance			40,614,471
Ending Fund Balance			23,636,652

**Expenditure Budget by Site**



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021-2022 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
412	State Scheduled Maintenance	2,999,300	2,646,654	4,755,072	-	-	10,401,025
415	Redevelopment Agency Funds	1,675,000	560,586	190,284	-	-	2,425,870
417	Non Res Stdnt Cptl Outlay Surcharge	125,000	57,102	26,330	-	-	208,432
419	Locally Funded Projects	11,195,432	4,101,848	1,254,184	37,000	10,000	16,598,463
44x/451	New Info Tech/Equipment/Refresh	300,000	150,000	600,000	125,000	443,149	1,618,149
TOTAL CAPITAL PROJECTS		16,294,731	7,516,190	6,825,869	162,000	453,149	31,251,939

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2021 - 2022 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	-
MC	21/22 ALLOCATION	-	2,651,112	2,651,112	-
	<b>MOORPARK COLLEGE SUBTOTAL</b>	-	<b>2,999,300</b>	<b>2,999,300</b>	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 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	3,457	3,457	6,913	-
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	-	37,278	37,278	-
OC	OC REPLACE IRRIGATION PH 2 CW	-	11,633	11,633	-
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	-
OC	21/22 ALLOCATION	-	1,753,947	1,753,947	-
	<b>OXNARD COLLEGE SUBTOTAL</b>	<b>42,260</b>	<b>2,604,394</b>	<b>2,646,654</b>	<b>-</b>



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 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	5,193	5,193	10,386	-
VC	SCIENCE MATH REPLACE FLOOR SM 15/16	-	67,255	67,255	-
VC	SM 13/14 HVAC Repairs Fire Academy	27,500	27,500	55,000	-
VC	SM 13/14 CW Bathroom Remodels	14,233	14,233	28,466	-
VC	VC CW CONCRETE WALKWAY REPLACEMENT	-	169,941	169,941	-
VC	SM 13/14 CW HVAC Repairs Ph 1	5,022	5,022	10,045	-
VC	SM 13/14 CW Painting Ph 1	13,603	13,603	27,206	-
VC	SM 14/15 CW Painting Ph 2	-	2,794	2,794	-
VC	18/19 VC LRC CHILLER REPLACEMENT	-	7,950	7,950	-
VC	SM 15/16 CW HVAC Repairs Ph 2	-	103,167	103,167	-
VC	SM 17/18 CW HVAC Repairs Ph 3	-	17,073	17,073	-
VC	21/22 ALLOCATION	-	4,255,789	4,255,789	-
	<b>VENTURA COLLEGE SUBTOTAL</b>	<b>65,551</b>	<b>4,689,520</b>	<b>4,755,072</b>	<b>-</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 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	827,789	-	800,000	27,789
MC	Former City of Simi Valley RDA	898,014	-	875,000	23,014
MC	Former City of Thousand Oaks	4,983	-	-	4,983
OC	Former Camarillo Corridor RDA	130,134	-	130,134	-
OC	Former Port Hueneme RDA	36,223	-	36,223	-
OC	Former Channel Islands RDA	25,344	-	25,344	-
OC	Former Oxnard RDA	368,885	-	368,885	-
VC	Former San Buenaventura RDA	47,984	-	47,984	-
VC	Former Piru Earthquake Recovery RDA	57,717	-	-	57,717
VC	Former Santa Paula RDA	192,645	-	142,300	50,345
VC	Former Fillmore RDA	176,514	-	-	176,514
VC	Former Ojai RDA	83,877	-	-	83,877
<b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>		<b>2,850,109</b>	<b>-</b>	<b>2,425,870</b>	<b>424,239</b>

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	109,559	40,000	125,000	24,559
OC	Capital Outlay Surcharge	57,102	5,000	57,102	5,000
VC	Capital Outlay Surcharge	26,330	30,000	26,330	30,000
<b>SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS</b>		<b>192,991</b>	<b>75,000</b>	<b>208,432</b>	<b>59,559</b>

<b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY FUNDS</b>	<b>3,043,099</b>	<b>75,000</b>	<b>2,634,301</b>	<b>483,798</b>
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Admin Bldg Renovation	4,790,377	-	940,464	3,849,913
MC	Forum AA -147 Renovation	63,100	-	-	63,100
MC	College Wayfinding	1,206,738	-	1,206,738	-
MC	Performing Arts Improvements	641,629	-	343,193	298,436
MC	Special Rep & Site Improvements Phs 2	2,728,070	3,050,000	4,706,424	1,071,646
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	91,370	-	25,570	65,800
MC	Zoo Parrot Structure	90,232	-	90,232	-
MC	Zoo Tiger Habitat	2,049,670	-	2,049,670	-
MC	Stadium Bathrooms	1,041,743	-	1,041,743	-
MC	CCCR Renovation	238,147	-	-	238,147
MC	Campus Center Renovation	1,081,572	-	-	1,081,572
MC	LMC Flooring Replacement	224,408	-	224,408	-
MC	Softball Field Compliance	416,261	-	266,261	150,000
MC	Baseball Field Fencing	238,363	-	238,363	-
MC	Campus Painting Projects	200,661	-	-	200,661
MC	Old Access Building Replacement	1,679,729	(1,200,000)	-	479,729
MC	Football Turf & Track Replacement	150,000	-	-	150,000
MC	LLR Tutoring Center Expansion	26,477	-	26,477	-
MC	Site Lighting Reuse	50,000	(50,000)	-	-
MC	Zoo Lath House Repairs	170,000	-	-	170,000
MC	General Capital Improvements	1,152,367	50,000	-	1,202,367
	<b>SUBTOTAL MOORPARK PROJECTS</b>	<b>18,366,802</b>	<b>1,850,000</b>	<b>11,195,432</b>	<b>9,021,371</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	Community Student Svcs Center	3,364	-	3,364	-
OC	General Capital Improvements	4,633,943	50,000	-	4,683,943
OC	Fire Warehouse	1,595,634	173,754	1,769,388	-
OC	LA-6/IS-8/IS-16 Flooring	7,869	-	7,869	-
OC	Art + Design Modular Classrooms	1,796,090	-	1,796,090	-
OC	McNish Art Gallery Refresh	25,000	-	25,000	-
OC	CDC Revitalization	500,000	-	500,000	-
OC	Campus Signage Project	137	-	137	0
	<b>SUBTOTAL OXNARD PROJECTS</b>	<b>8,562,037</b>	<b>223,754</b>	<b>4,101,848</b>	<b>4,683,943</b>
VC	General Capital Improvements	2,506,101	598,330	-	3,104,431
VC	Camarillo HVAC Repairs	91,666	-	25,000	66,666
VC	Applied Science CNC Lab	13,163	-	13,163	-
VC	Flooring Project	100,000	5,839	105,839	-
VC	UV-C Air System Project	400,000	-	400,000	-
VC	Classroom Improvements	50,000	-	25,000	25,000
VC	Math/Science HVAC Renovation	415,182	200,000	615,182	-
VC	CW Grounds Improvement Project	34,720	-	20,000	14,720
VC	Maintenance Shop Remodel	80,938	47,984	-	128,922
VC	Pirates Plaza	475,367	-	50,000	425,367
VC	Doors Project	33,429	-	-	33,429
	<b>SUBTOTAL VENTURA PROJECTS</b>	<b>4,200,566</b>	<b>852,152</b>	<b>1,254,184</b>	<b>3,798,534</b>
DAC	HVAC UV-C	37,000	-	37,000	-
	<b>SUBTOTAL DAC PROJECTS</b>	<b>37,000</b>	<b>-</b>	<b>37,000</b>	<b>-</b>
DW	FSTA Cam Site Maintenance/Landscape	456,674	1	10,000	446,675
	<b>SUBTOTAL DISTRICT-WIDE PROJECTS</b>	<b>456,674</b>	<b>1</b>	<b>10,000</b>	<b>446,675</b>
	<b>TOTAL CAPITAL OUTLAY PROJECTS</b>	<b>31,623,079</b>	<b>2,925,908</b>	<b>16,598,463</b>	<b>17,950,523</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021 - 2022 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	1,225,619	-	300,000	925,619
OC	Technology Refresh/Equip. Replacement	1,839,471	-	150,000	1,689,471
VC	Technology Refresh/Equip. Replacement	1,450,000	700,000	600,000	1,550,000
DAC	Technology Refresh/Equip. Replacement	1,162,241	-	125,000	1,037,241
DW	Information Technology Equipment	16,270	30,000	46,270	-
DW	New Information Technology Systems	14,076	110,010	124,086	-
DW	SIG Projects	31,804	99,990	131,794	-
DW	Oracle Database Processors	1,031	-	1,031	-
DW	OnBase	56,843	-	56,843	-
DW	Banner-Canvas Integration	6,375	-	6,375	-
DW	Student Portal Solution	36,750	-	36,750	-
DW	College Scheduler	-	40,000	40,000	-
	<b>TOTAL</b>	<b>5,840,480</b>	<b>980,000</b>	<b>1,618,149</b>	<b>5,202,331</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 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  
2021-2022 ADOPTION BUDGET  
VENDING OPERATIONS  
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2020-21 ACTUAL	2021-22 BUDGET
BEGINNING FUND BALANCE	389,806	426,942	543,641	566,746	207,224	228,845	1,140,671	1,222,533
REVENUE								
Vending Commission	25	20,000	693	7,500	211	10,000	929	37,500
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	25	20,000	693	7,500	211	10,000	929	37,500
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	-	7,136	-	-	-	-	-	7,136
Supplies & Materials	1,000	1,000	-	-	250	-	1,250	1,000
Operating Expenses	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,000	8,136	-	-	250	-	1,250	8,136
OPERATING INCOME (LOSS) – FOODSERVICE	(975)	11,864	693	7,500	(39)	10,000	(321)	29,364
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	20	-	20	-
Transfers Out / (In)	(38,111)	-	(22,412)	-	(21,680)	100,000	(82,203)	100,000
TOTAL NON OPERATING EXPENSES	(38,111)	-	(22,412)	-	(21,660)	100,000	(82,183)	100,000
NET CHANGE IN BALANCE	37,136	11,864	23,105	7,500	21,621	(90,000)	81,862	(70,636)
ENDING FUND BALANCE	426,942	438,806	566,746	574,246	228,845	138,845	1,222,533	1,151,897

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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  
2021-22 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2020-21 Adoption Budget</u>	<u>2020-21 Actuals</u>	<u>2021-22 Adoption Budget</u>
BEGINNING BALANCE	1,171,708	1,171,708	1,125,724
REVENUES			
TRANSFERS FROM OTHER FUNDS	75,000	75,000	75,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,246,708	1,246,708	1,200,724
EXPENDITURES			
SELF-INSURANCE COSTS	75,000	118,193	75,000
SETTLEMENTS	65,000	2,791	65,000
ENDING BALANCE	1,106,708	1,125,724	1,060,724

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2020-21 Adoption Budget</u>	<u>2020-21 Actuals</u>	<u>2021-22 Adoption Budget</u>
BEGINNING BALANCE	3,733,663	3,733,663	3,732,963
REVENUES	-	-	-
EXPENDITURES	18,500	700	18,500
ENDING BALANCE	3,715,163	3,732,963	3,751,463

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-22 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2020-21 Adoption Budget</u>	<u>2020-21 Actuals</u>	<u>2021-22 Adoption Budget</u>
BEGINNING LIABILITY	637,330	637,330	761,854
INSTRUCTIONAL EXPENSE/BANKING USAGE	110,000 (235,000)	156,036 (31,512)	126,000 (120,000)
ENDING LIABILITY	512,330	761,854	767,854

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2020-21 Adoption Budget</u>	<u>2020-21 Actuals</u>	<u>2021-22 Adoption Budget</u>
BEGINNING BALANCE	1,688,285	1,688,285	7,722,764
TRANSFER IN (from all funds as fringe benefit %) INTEREST	14,913,667 -	15,662,339 497,128	9,884,292 -
EXPENDITURES (actual premiums)			
premiums	16,005,583	10,111,364	10,516,335
misc	-	13,624	20,000
TRANSFER OUT (to irrevocable trust)	-	-	-
ENDING BALANCE	596,369	7,722,764	7,070,721

Total OPEB Liability is \$185.9 million as of the June 30, 2019 actuarial study measurement date.  
Balance of the Irrevocable trust is \$28.97 million as June 30, 2021.

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 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  
2021-2022 ADOPTION BUDGET  
FINANCIAL AID FUND  
FUND 74XX

	STATE PROGRAMS								
	CAL GRANTS	SSCG	AB19	CARE	EOPS	TANF	COVID Block Grant	Veterans Resource Center	Student Equity & Achievement
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-
REVENUES									
Federal Income	-	-	-	-	-	-	-	-	-
State Income	4,941,000	5,681,694	479,700	41,519	341,376	5,000	90,000	8,015	40,112
Local Income	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,941,000	5,681,694	479,700	41,519	341,376	5,000	90,000	8,015	40,112
TOTAL FUNDS AVAILABLE	4,941,000	5,681,694	479,700	41,519	341,376	5,000	90,000	8,015	40,112
EXPENDITURES & OTHER OUTGO									
Transfers Out	-	-	-	-	-	-	-	-	-
Student Financial Aid	4,941,000	5,681,694	479,700	41,519	341,376	5,000	90,000	8,015	40,112
TOTAL EXPENDITURES & OTHER	4,941,000	5,681,694	479,700	41,519	341,376	5,000	90,000	8,015	40,112
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	-

	FEDERAL PROGRAMS							
	PELL	SEOG	Direct Loans	NSL	HEERF STUDENT AID	HEERF INSTITUTIONAL	HEERF HSI	Project CHES
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
REVENUES								
Federal Income	32,800,000	616,530	1,894,000	-	32,000,462	3,463,606	295,340	110,000
State Income	-	-	-	-	-	-	-	-
Local Income	-	-	-	20	-	-	-	-
TOTAL REVENUES	32,800,000	616,530	1,894,000	20	32,000,462	3,463,606	295,340	110,000
TOTAL FUNDS AVAILABLE	32,800,000	616,530	1,894,000	20	32,000,462	3,463,606	295,340	110,000
EXPENDITURES & OTHER OUTGO								
Transfers Out	-	-	-	20	-	-	-	-
Student Financial Aid	32,800,000	616,530	1,894,000	-	32,000,462	3,463,606	295,340	110,000
TOTAL EXPENDITURES & OTHER OUTGO	32,800,000	616,530	1,894,000	20	32,000,462	3,463,606	295,340	110,000
ENDING FUND BALANCE	-	-	-	-	-	-	-	-

GRAND TOTAL 82,808,374

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

10-YEAR HISTORICAL EXPENDITURES

# Ventura County Community College District

## General Fund - Unrestricted (Fund 111)

### 10 Year Historical Results

		FY12		FY13		FY14		FY15	
FTES									
	<i>funded</i>	24,391		24,700		25,311		26,025	
	<i>actual</i>	26,458		25,036		25,311		26,025	
<b>Revenue</b>		<b>126,182,001</b>		<b>126,524,926</b>		<b>137,426,786</b>		<b>142,464,149</b>	
Faculty									
salary		53,292,636		50,239,973		52,895,931		55,876,356	
payroll driven		6,493,334		5,967,982		5,713,480		6,395,354	
health & welfare		5,882,413		6,806,471		6,991,472		7,464,146	
Retiree/HRL		5,445,051		6,130,543		6,538,570		6,596,222	
Total Faculty		71,113,435	54.1%	69,144,969	54.7%	72,139,452	54.4%	76,332,077	53.9%
Management									
salary		5,871,959		5,765,993		5,819,687		6,158,851	
payroll driven		921,546		900,525		848,092		927,303	
health & welfare		599,789		584,837		654,017		663,033	
Retiree/HRL		915,597		992,121		1,104,190		1,119,834	
Total Management		8,308,890	6.3%	8,243,476	6.5%	8,425,987	6.4%	8,869,022	6.3%
Classified									
salary		16,304,500		14,806,466		16,083,503		16,917,257	
payroll driven		3,546,161		3,213,658		3,307,067		3,565,458	
health & welfare		4,024,525		3,728,686		4,251,854		4,221,804	
Retiree/HRL		2,554,574		2,474,329		2,915,306		3,043,983	
Total Classified		26,429,761	20.1%	24,223,139	19.2%	26,557,730	20.0%	27,748,503	19.5%
Sup/Conf/Other									
salary		4,708,073		4,732,250		4,855,869		4,975,585	
payroll driven		757,401		792,522		763,520		773,433	
health & welfare		650,548		725,104		808,782		758,059	
Retiree/HRL		472,824		541,169		612,248		590,136	
Total Sup/Conf/Other		6,588,846	5.0%	6,791,044	5.4%	7,040,419	5.3%	7,097,213	5.0%
<b>Total Personnel Exp</b>		<b>112,440,932</b>	<b>85.5%</b>	<b>108,402,628</b>	<b>85.7%</b>	<b>114,163,587</b>	<b>86.1%</b>	<b>120,046,816</b>	<b>84.7%</b>
Supplies & Materials		1,864,553	1.4%	1,714,340	1.4%	1,879,224	1.4%	1,802,137	1.3%
Other Expenditures		11,283,434	8.6%	11,561,194	9.1%	11,754,761	8.9%	11,956,566	8.4%
Capital Outlay		561,381	0.4%	645,889	0.5%	448,894	0.3%	596,108	0.4%
Other Outgo		5,410,247	4.1%	4,157,242	3.3%	4,407,215	3.3%	7,291,063	5.1%
<b>Total Direct Exp</b>		<b>19,119,615</b>	<b>14.5%</b>	<b>18,078,665</b>	<b>14.3%</b>	<b>18,490,093</b>	<b>13.9%</b>	<b>21,645,874</b>	<b>15.3%</b>
<b>Total Expenditures</b>		<b>131,560,547</b>		<b>126,481,293</b>		<b>132,653,681</b>		<b>141,692,690</b>	

\* With the implementation of the Student Centered Funding Formula, beginning in FY19, the District's funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit students.

FY16		FY17		FY18		FY19 *		FY20 *		FY21 *	
26,467		26,467		26,669		25,815		26,014		25,611	
26,467		25,407		26,079		25,833		25,673		23,124	
<b>147,245,141</b>		<b>152,263,392</b>		<b>160,321,628</b>		<b>173,271,397</b>		<b>172,976,805</b>		<b>178,258,832</b>	
58,256,612		58,545,064		58,884,313		60,418,938		60,647,589		62,865,740	
7,059,295		7,963,318		8,910,346		9,818,883		10,097,625		6,883,031	
7,650,009		8,727,936		8,901,078		9,100,879		9,435,541		7,973,291	
7,297,090		7,438,238		8,678,708		8,587,326		9,633,864		8,873,509	
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%	86,595,571	47.9%
6,787,859		7,282,657		7,410,559		7,965,973		7,634,838		8,648,376	
1,436,410		1,578,445		1,487,881		1,766,703		1,798,519		2,043,053	
757,195		822,040		828,727		974,605		796,312		978,146	
937,517		1,099,696		1,226,131		1,392,090		1,419,922		1,398,397	
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%	13,067,972	7.2%
17,914,992		19,005,113		19,824,344		19,718,687		20,381,504		22,206,676	
3,833,211		4,316,539		1,860,060		5,300,735		5,810,822		6,605,045	
4,708,006		4,931,836		5,257,897		5,786,137		5,309,999		5,141,154	
2,647,951		2,814,542		3,283,963		3,500,245		4,256,891		3,808,475	
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%	37,761,350	20.9%
5,711,011		5,719,009		5,474,439		5,732,575		5,520,017		5,397,977	
856,516		928,157		3,913,545		1,105,218		1,114,001		4,441,029	
795,924		818,649		841,433		918,286		722,000		814,102	
518,911		544,038		600,870		661,754		737,861		681,076	
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%	11,334,184	6.3%
<b>127,168,509</b>	<b>85.6%</b>	<b>132,535,277</b>	<b>86.3%</b>	<b>137,384,295</b>	<b>84.0%</b>	<b>142,749,035</b>	<b>83.5%</b>	<b>145,317,305</b>	<b>83.5%</b>	<b>148,759,077</b>	<b>82.3%</b>
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%	1,935,528	1.1%
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%	11,391,349	6.3%
660,046	0.4%	440,103	0.3%	483,347	0.3%	446,383	0.3%	215,711	0.1%	428,938	0.2%
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%	18,287,360	10.1%
<b>21,472,208</b>	<b>14.4%</b>	<b>21,112,203</b>	<b>13.7%</b>	<b>26,178,879</b>	<b>16.0%</b>	<b>28,306,425</b>	<b>16.5%</b>	<b>28,755,597</b>	<b>16.5%</b>	<b>32,043,175</b>	<b>17.7%</b>
<b>148,640,717</b>		<b>153,647,480</b>		<b>163,563,175</b>		<b>171,055,460</b>		<b>174,072,903</b>		<b>180,802,252</b>	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

HISTORICAL EXPENSES BY ACTIVITY



# Ventura County Community College District General Fund - Unrestricted and Restricted 10 Year Historical Expenditures by Activity

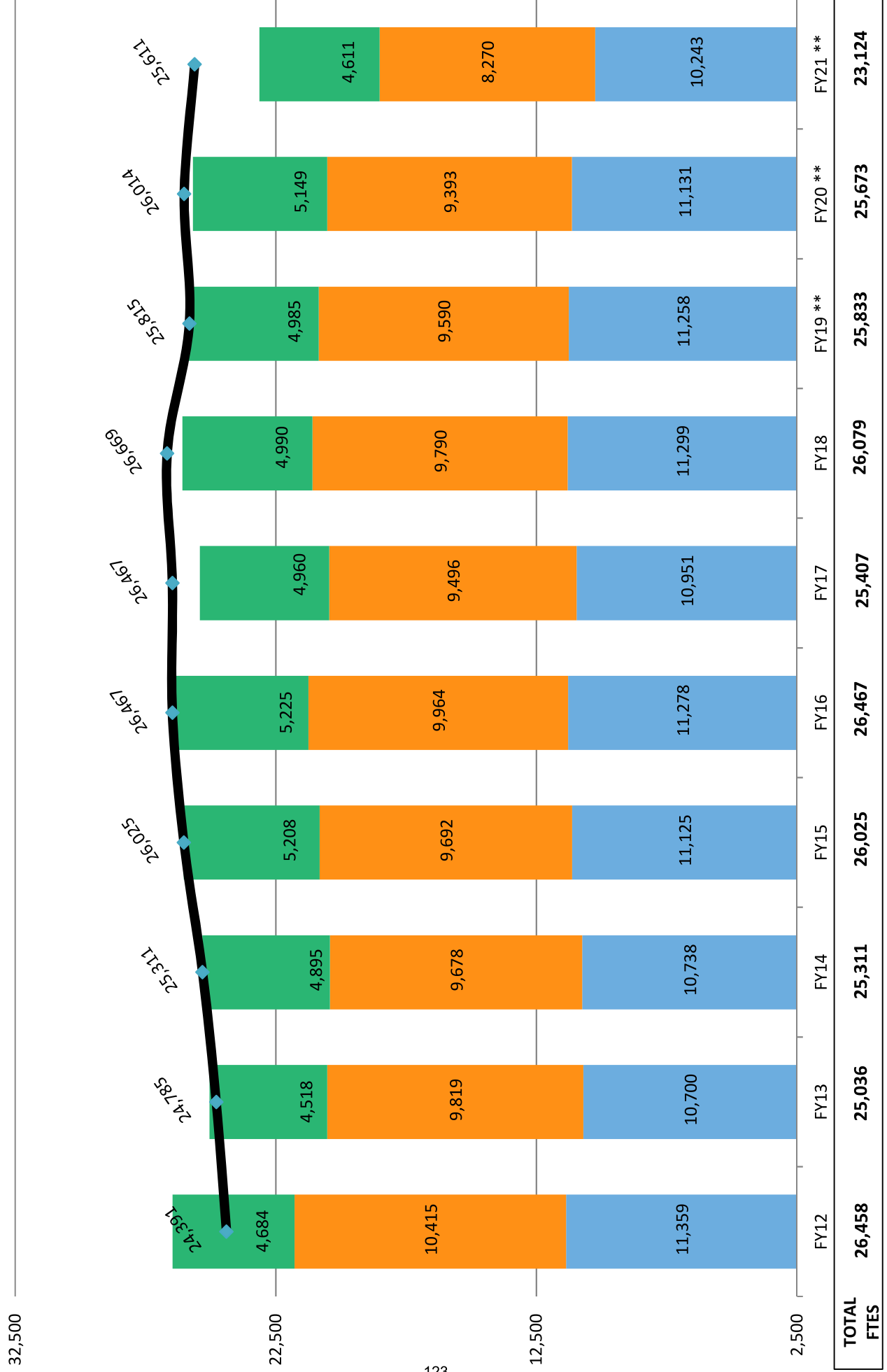
<b>Total District</b>	<b>FY12</b>		<b>FY13</b>		<b>FY14</b>		<b>FY15</b>	
Admissions & Records	1,919,076	1.3%	1,746,533	1.2%	1,929,540	1.3%	1,976,126	1.2%
Ancillary Services	1,757,776	1.2%	1,347,427	0.9%	1,355,084	0.9%	1,463,975	0.9%
Auxillary Services	886,252	0.6%	970,933	0.7%	911,205	0.6%	1,132,049	0.7%
Community Services & Economic Dev	1,561,425	1.0%	1,056,558	0.7%	861,422	0.6%	845,954	0.5%
Food Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
General Institutional Support Svcs	21,888,349	14.5%	22,306,130	15.3%	22,784,816	15.4%	26,467,939	15.7%
Instructional	68,775,153	45.6%	66,127,079	45.3%	69,922,917	47.2%	74,758,697	44.4%
Instructional Administration	11,855,751	7.9%	11,259,018	7.7%	11,966,366	8.1%	12,316,971	7.3%
Instructional Support Services	3,242,230	2.2%	3,231,640	2.2%	3,346,721	2.3%	3,289,389	2.0%
Long-Term Debt & Other Financing	566,499	0.4%	141,625	0.1%	-	0.0%	-	0.0%
Operation & Maintenance of Plant	12,932,493	8.6%	12,740,848	8.7%	13,572,028	9.2%	14,148,948	8.4%
Physical Property And Related Acqui	-	0.0%	83,361	0.1%	13,326	0.0%	114,354	0.1%
Planning, Policymaking & Coordination	2,562,144	1.7%	2,658,072	1.8%	2,758,226	1.9%	3,190,565	1.9%
Student Counseling and Guidance	6,389,751	4.2%	5,783,627	4.0%	6,356,874	4.3%	7,830,809	4.7%
Student Svcs Other	11,218,984	7.4%	11,512,960	7.9%	13,109,057	8.8%	14,064,231	8.4%
Transfer, Student Aid & Other Outgo	5,167,687	3.4%	4,953,532	3.4%	(699,028)	-0.5%	6,787,009	4.0%
<b>Total</b>	<b>150,723,569</b>		<b>145,919,344</b>		<b>148,188,553</b>		<b>168,387,014</b>	

FY16		FY17		FY18		FY19		FY20		FY21	
1,923,759	1.0%	2,093,178	1.0%	2,245,859	1.1%	2,205,739	1.0%	2,377,520	1.0%	2,471,284	1.0%
1,415,237	0.7%	1,552,782	0.7%	1,702,400	0.8%	1,641,980	0.7%	1,718,517	0.7%	1,488,567	0.6%
1,392,812	0.7%	1,730,508	0.8%	1,889,518	0.9%	1,991,973	0.9%	1,780,443	0.8%	1,361,193	0.5%
809,042	0.4%	842,231	0.4%	921,069	0.4%	1,356,278	0.6%	1,222,635	0.5%	860,215	0.3%
-	0.0%	-	0.0%	7,174	0.0%	1,547	0.0%	1,500	0.0%	-	0.0%
29,370,103	15.3%	30,175,789	14.3%	33,520,990	16.0%	30,792,213	14.0%	32,346,156	13.7%	41,965,961	16.5%
83,643,605	43.7%	86,847,706	41.3%	90,191,084	43.0%	88,648,326	40.3%	94,745,321	40.1%	92,638,380	36.4%
14,689,185	7.7%	16,437,819	7.8%	17,406,327	8.3%	19,505,475	8.9%	19,666,078	8.3%	20,497,075	8.1%
3,536,189	1.8%	3,889,097	1.8%	4,614,820	2.2%	5,521,763	2.5%	5,310,256	2.2%	5,788,765	2.3%
	0.0%		0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
14,398,525	7.5%	15,225,097	7.2%	14,952,458	7.1%	15,346,306	7.0%	16,173,001	6.8%	16,703,756	6.6%
110,062	0.1%	277,154	0.1%	364,808	0.2%	99,912	0.0%	555,078	0.2%	609,989	0.2%
3,584,775	1.9%	3,491,108	1.7%	3,560,119	1.7%	3,894,170	1.8%	4,207,646	1.8%	4,564,371	1.8%
9,280,331	4.8%	11,193,954	5.3%	11,400,763	5.4%	10,103,640	4.6%	12,096,441	5.1%	12,566,338	4.9%
15,945,222	8.3%	16,844,312	8.0%	17,366,790	8.3%	18,436,877	8.4%	19,268,214	8.2%	19,955,011	7.8%
11,401,285	6.0%	19,721,665	9.4%	9,368,103	4.5%	20,314,062	9.2%	24,894,965	10.5%	32,791,069	12.9%
<b>191,500,132</b>		<b>210,322,402</b>		<b>209,512,282</b>		<b>219,860,261</b>		<b>236,363,773</b>		<b>254,261,974</b>	

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

HISTORICAL FULL-TIME EQUIVALENT STUDENTS (FTES)

# District Generated Resident FTES



\*includes shifted FTES

\*\* - Beginning in FY19, Funded FTES is based on a three-year average of credit FTES plus the actual annual FTES generated by Special Admit, Incarcerated, and Non-Credit Students

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

BUDGET ALLOCATION MODEL  
(EXPANDED)

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY22 ADOPTION BUDGET ALLOCATION**

FY22 Adoption Revenue	\$ 181,001,898
Less: DWS	\$ (8,529,681)
Less: Utilities	\$ (4,090,500)
Less: DAC (7.1%)	\$ (12,851,135)
Available for distribution	\$ 155,530,582

	MC	OC	VC	Total
1) Unadjusted FTES (FY21 Actual, includes NonResident)	10,374	4,635	8,371	23,380
2) WSCH	155,610	69,523	125,570	350,702
3) Productivity Factor	525	525	525	
4) FTEF	296.4	132.4	239.2	
5) FTEF adjustment	12.7	7.1	12.8	
6) less: Full Time positions (FTEF)	(124.5)	(66.7)	(103.7)	
7) =Hourly FTEF @ <sup>[a]</sup>	\$ 58,198	73	148	
8) <b>Total Class Schedule Delivery Allocation</b>	\$ 32,662,794	\$ 16,046,941	\$ 26,327,233	\$ 75,036,968
10) <b>Remaining to be Allocated</b>				\$ 80,493,614

	Percent	Amount
11) 1. Base allocation	70%	\$ 56,345,530
12) 2. Supplemental allocation	20%	\$ 16,098,723
13) 3. Student success allocation	10%	\$ 8,049,361
14)		\$ 80,493,614

	MC	OC	VC	Total	
15) <b>1. Base allocation</b>					
Basic allocation	\$ 4,959,046	\$ 4,250,609	\$ 4,250,610	\$ 13,460,265	
16) Remaining base allocation				\$ 42,885,265	
17) FY21 Annual 320 Credit FTES (Resident)	10,225.16	4,610.63	8,199.50	23,035.29	
18) Percent of total	44%	20%	36%	100%	
19) Campus remaining base allocation	\$ 19,036,387	\$ 8,583,703	\$ 15,265,175	\$ 42,885,265	
20) Sub-total Base allocation	\$ 23,995,433	\$ 12,834,312	\$ 19,515,785	\$ 56,345,530	
21) <b>2. Supplemental allocation (FY19-20)</b>					
Pell Grant recipients	3,011	3,236	3,828	10,075	
22) Promise Grant recipients	6,540	5,988	8,003	20,531	
23) AB540 Students	489	452	449	1,390	
24) Total	10,040	9,676	12,280	31,996	
25) Percent of total	31%	30%	38%	100%	
26) Sub-total Campus supplemental allocation	\$ 5,051,606	\$ 4,868,460	\$ 6,178,657	\$ 16,098,723	
27) <b>3. Student success allocation (FY19-20)</b>					
All Students	\$ 6,047,692				
27a) Associate degrees for transfer	Weight 4	MC 1,012	OC 393	VC 705	Total 2,110
27b) Associate degrees	3	502	365	784	1,651
27c) Credit Certificates	2	194	154	332	680
27d) Transfer Level Math & English	2	823	332	705	1,860
27e) Transfer	1.5	1,316	275	756	2,347
27f) Nine or More CTE Units	1	1,677	902	1,423	4,002
27g) Regional Living Wage	1	1,233	739	1,459	3,431
27h) Total student awards		6,757	3,160	6,164	16,081
27i) Percent of total		42%	19%	38%	100%
27) Sub-total Student success allocation, All Students	\$ 2,563,227	\$ 1,169,914	\$ 2,314,550	\$ 6,047,692	
Pell Grant Recipients	\$ 1,012,055				
28a) Associate degrees for transfer	Weight 6	MC 364	OC 276	VC 394	Total 1,034
28b) Associate degrees	4.5	190	256	454	900
28c) Credit Certificates	3	61	92	166	319
28d) Transfer Level Math & English	3	181	202	305	688
28e) Transfer	2.25	364	185	357	906
28f) Nine or More CTE Units	1.5	562	556	749	1,867
28g) Regional Living Wage	1.5	308	352	498	1,158
28h) Total student awards		2,030	1,919	2,923	6,872
28i) Percent of total		30%	28%	43%	100%
28) Sub-total Student success allocation, Pell	\$ 300,236	\$ 278,785	\$ 433,033	\$ 1,012,055	

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY22 ADOPTION BUDGET ALLOCATION**

California Promise Grant Recipients		\$ 989,614				
	Weight	MC	OC	VC	Total	
29a)	Associate degrees for transfer	4	504	362	542	1,408
29b)	Associate degrees	3	299	329	630	1,258
29c)	Credit Certificates	2	94	129	230	453
29d)	Transfer Level Math & English	2	287	269	478	1,034
29e)	Transfer	1.5	561	237	517	1,315
29f)	Nine or More CTE Units	1	862	728	1,085	2,675
29g)	Regional Living Wage	1	622	541	914	2,077
29h)	Total student awards		3,229	2,595	4,396	10,220
29i)	Percent of total		31%	25%	43%	100%
29)	Sub-total Student success allocation, College Promise		\$ 310,826	\$ 251,515	\$ 427,273	\$ 989,614
30)	Total Student Success Allocation		\$ 3,174,290	\$ 1,700,215	\$ 3,174,856	\$ 8,049,361
31)	<b>College Allocation</b>		<b>\$ 64,884,123</b>	<b>\$ 35,449,928</b>	<b>\$ 55,196,531</b>	<b>\$ 155,530,582</b>
32)	<b>New Model Phase-In Adjustment - Year 1 (0%) [c]</b>		<b>\$ 940,391</b>	<b>\$ (277,110)</b>	<b>\$ (663,281)</b>	<b>\$ -</b>
33)	<b>Adjusted College Allocation FY22</b>		<b>\$ 65,824,514</b>	<b>\$ 35,172,818</b>	<b>\$ 54,533,250</b>	<b>\$ 155,530,582</b>
34)	<b>Campus FY21 2% Carryover [b]</b>		<b>\$ 1,223,491</b>	<b>\$ 667,544</b>	<b>\$ 1,029,931</b>	<b>\$ 2,920,966</b>
35)	<b>Total FY22 Tentative Budget College Allocation</b>		<b>\$ 67,048,005</b>	<b>\$ 35,840,362</b>	<b>\$ 55,563,181</b>	<b>\$ 158,451,548</b>

[a] FY22 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY21 is \$241,757

[c] New Allocation Model will be phased-in over 5 years

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

COMPARATIVE BUDGET SUMMARY



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND (111) - UNRESTRICTED

	MOORPARK COLLEGE		OXNARD COLLEGE		VENTURA COLLEGE		DAC/Utilities/Districtwide		ALL LOCATIONS	
	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget	Adoption Budget	Percent of Budget
<b>FULL TIME FACULTY POSITIONS *</b>										
FULL TIME POSITIONAL SALARIES	\$16,446,228		\$9,240,605		\$14,484,888		-		\$40,171,721	
FULL TIME POSITIONAL BENEFITS	9,645,610		5,596,946		8,236,212		-		23,478,768	
TOTAL FULL TIME FACULTY POSITIONS	26,091,838	38.9%	14,837,551	41.4%	22,721,100	40.9%	-		63,650,489	34.6%
<b>NON-FULL TIME FACULTY POSITIONS *</b>										
NON-FULL TIME POSITIONAL SALARIES	11,017,978		4,740,528		9,076,685		-		24,835,191	
NON-FULL TIME POSITIONAL BENEFITS	1,589,722		713,802		1,295,100		-		3,598,624	
TOTAL NON-FULL TIME FACULTY POSITIONS	12,607,700	18.8%	5,454,330	15.2%	10,371,785	18.7%	-		28,433,815	15.4%
<b>MANAGEMENT</b>										
MANAGEMENT SALARIES	2,361,475		2,209,256		2,557,604		2,269,038		9,397,373	
MANAGEMENT BENEFITS	1,010,017		1,062,712		1,211,054		1,152,267		4,436,050	
TOTAL MANAGEMENT	3,371,492	5.0%	3,271,968	9.1%	3,768,658	6.8%	3,421,305	13.3%	13,833,423	7.5%
<b>CLASSIFIED</b>										
CLASSIFIED SALARIES	11,084,997		5,636,786		9,653,933		5,626,944		32,002,660	
CLASSIFIED BENEFITS	6,082,662		3,225,288		5,367,227		3,514,748		18,189,925	
TOTAL CLASSIFIED	17,167,659	25.6%	8,862,074	24.7%	15,021,160	27.0%	9,141,692	35.6%	50,192,585	27.3%
<b>TOTAL PERSONNEL EXPENDITURES</b>	59,238,689	88.4%	32,425,923	90.5%	51,882,703	93.4%	12,562,997	48.9%	156,110,312	84.8%
SUPPLIES & MATERIALS	1,604,130	2.4%	696,851	1.9%	662,313	1.2%	93,601	0.4%	3,056,895	1.7%
OPERATING EXP	2,543,739	3.8%	1,221,493	3.4%	2,189,299	3.9%	10,250,092	39.9%	16,204,623	8.8%
CAPITAL OUTLAY	25,453	0.0%	26,400	0.1%	19,644	0.0%	62,800	0.2%	134,297	0.1%
TRANSFERS	(110,000)	-0.2%	(150,000)	-0.4%	(10,000)	0.0%	2,026,463	7.9%	1,756,463	1.0%
CONTINGENCY	3,745,994	5.6%	1,619,695	4.5%	819,222	1.5%	717,120	2.8%	6,902,031	3.7%
DIRECT EXPENDITURE SUBTOTAL	7,809,316	11.6%	3,414,439	9.5%	3,680,478	6.6%	13,150,076	51.1%	28,054,309	15.2%
TOTAL BUDGETED EXPENDITURES	\$67,048,005	100.0%	\$35,840,362	100.0%	\$55,563,181	100.0%	\$25,713,073	100.0%	\$184,164,621	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.