

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

SEPTEMBER 8, 2015



**ADOPTION BUDGET**  
2015-2016

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **2015-2016 ADOPTION BUDGET**



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

**SEPTEMBER 8, 2015**

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

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## District Mission Statement

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**2015-2016 ADOPTION BUDGET**  
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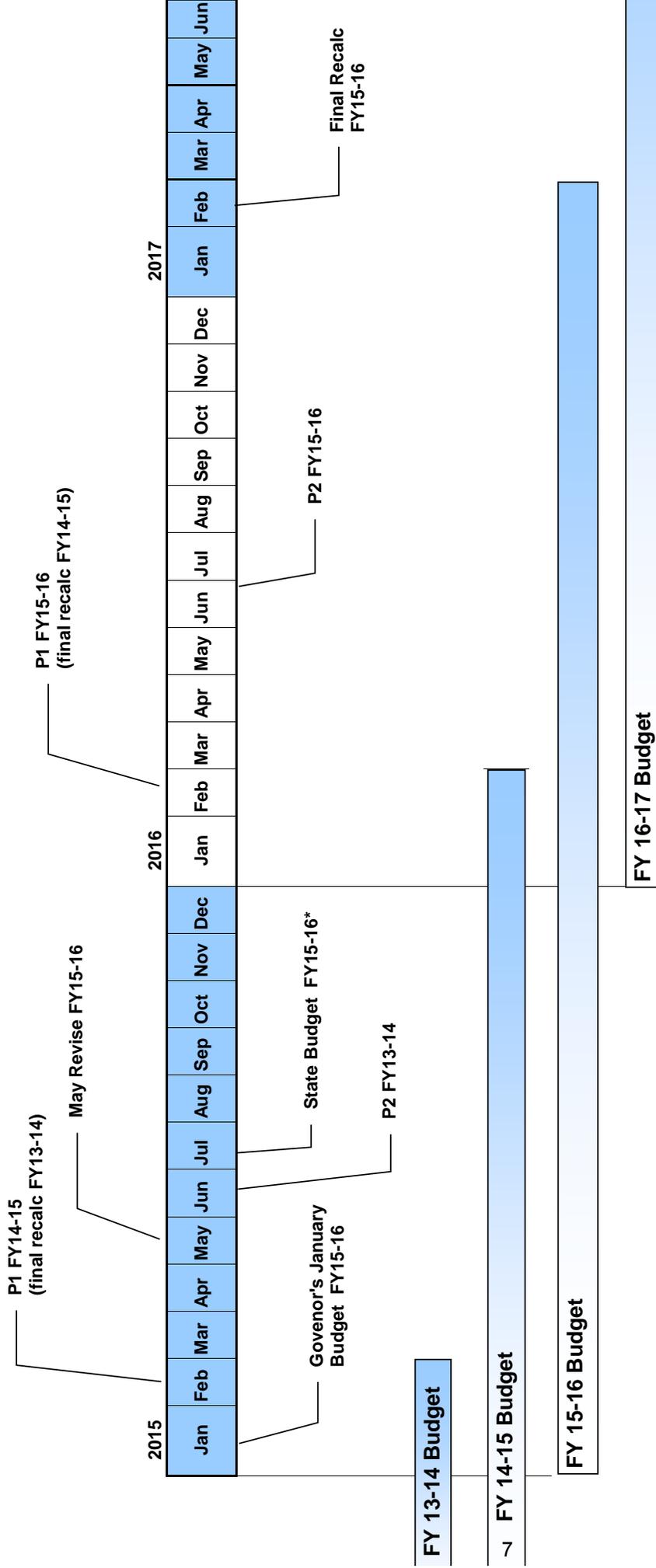
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**2015-2016**

**ADOPTION BUDGET**

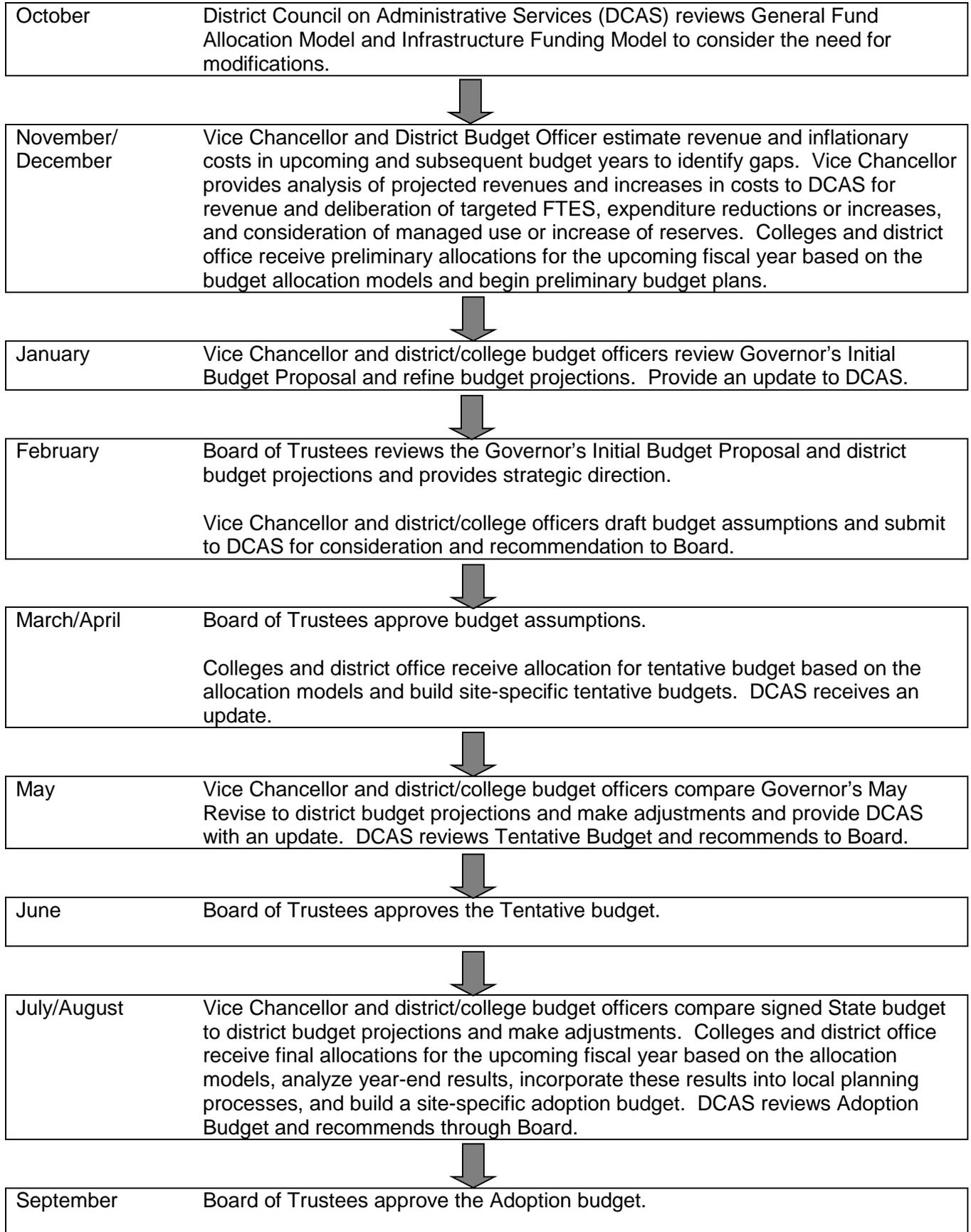


**TIMELINE AND PROCESS**



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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT



**2015-2016**

**ADOPTION BUDGET**



**ALLOCATION MODEL**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
ALLOCATION MODEL  
EVENTS AND ELEMENTS  
Fiscal Year 2015-16**

The District Allocation Model represents the Board adopted methodology for distribution of Unrestricted General Fund revenues to the various operating units of the District. The Model is comprised of a series of events and composed of numerous elements which are reviewed annually by the District Council of Administrative Services (DCAS). DCAS will recommend revisions and/or modifications to Model for Board consideration as DCAS deems appropriate for the maintenance of the Model's integrity and equity.

The following describes the major events and elements of the Model:

**I. Available Unrestricted General Fund Revenue**

The first major event which initiates the Model is the projection of total available **Unrestricted General Fund** revenue. With the full implementation of the Infrastructure Funding Model, only state apportionment, a portion of non-resident tuition, and items related to part-time comp and benefits will remain in this allocation model.

Effective with the FY16 Allocation, The District will implement the international non-resident allocation.

For preliminary simulations, the Governor's January budget proposal is used for apportionment funding supplemented with current estimates of non-apportionment and local fund sources.

For the Tentative Budget, the Governor's May Revise proposal is used supplemented with the then current estimates of non-apportionment and local fund sources.

For the Adoption Budget, the State's adopted budget is used supplemented with the most recent estimates of non-apportionment and local fund sources.

**II. District-wide Support**

The second major event directly allocates resources to a set of services and expenditure elements which are recognized as best administered in a centralized fashion. Included among them are:

**A. District-wide Services**

This element of expenditures represents common costs that benefit all operating units, but are not the direct result of any individual unit. Typical

of such expenses are district-wide software licenses and maintenance fees, property and liability insurance, legal and audit costs, Board of Trustee elections and so-forth.

DCAS annually reviews the proposed expenses within this element of costs and determines the appropriateness of assignment of the line item to this category or recommends its assignment elsewhere.

**B. Utilities**

This element of expenditures represent the district-wide costs for electricity, water, gas, and land line telephone. The projections are based on current expenditures and adjusted for announced or projected rerates and expected changes in operating needs based on facilities coming on-line or going off-line.

**C. District Administrative Center**

This element of expenditures represents the costs associated with providing certain services which can be more effectively and efficiently administered through the operation of a central office. Typical of such functions are the chancellor's office, human resources, information technology oversight, payroll, purchasing, accounts payable, and so-forth.

Based upon the expenses which are currently administered by the District Administrative Center, the funding level is currently 7.0% of Available Unrestricted General Fund Revenue.

**D. College 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.

Currently, this element has not been funded, but will be retained in the Model for future consideration of funding when the District's financial situation improves.

### **III. Revenues Available for Distribution to the Colleges**

The third major event calculates the revenues available to support the operation of the colleges. The sum of the allocations made to 1) District-wide Services; 2) Utilities; 3) District Administrative Center; and 4) College Initiatives is calculated and deducted from the Available Unrestricted General Fund Revenue described in "I" above. The result represents the total revenues which are available to allocate to the colleges.

### **IV. College Allocations**

The fourth major event allocates revenues to the colleges using three separate mechanisms each of which address different equity issues which have been recognized by the colleges.

#### **A. Class Schedule Delivery Allocation**

This element of the 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. The components of this element include:

##### **i. Full-Time Equivalent Students (FTES)**

This component is defined as the actual FTES produced by each college for the period of July 1 through June 30 of the prior year. The FTES number includes resident, non-resident, credit and non-credit enrollments.

For the Tentative Budget, the FTES used represents the actual enrollment level as of late April/early May and adjusted for projections for early summer.

For the Adoption Budget, the FTES represent the actual enrollments for the prior year.

##### **ii. Weekly Student Contact Hours (WSCH)**

The FTES for each college from "i" above is converted into WSCH by multiplying the FTES by 15, which represents the number of instructional units a full-time student must take each semester to maintain the statewide standard of 525 WSCH per academic year.

##### **iii. Productivity Factor and Full-time Faculty Staffing**

The WSCH from "ii" above is divided by 525 to derive the individual college's full-time faculty entitlement (FTEF).

Effective with the FY16 Allocation, the productivity factor will be 525. The effect of this change is movement of approximately \$500,000 from Ventura College to Moorpark College. A three year phase in will occur (with an annual reduction of \$166,666), with all colleges being held harmless in FY16.

**iv. FTEF Adjustment and Cost Allocations**

The FTEF derived from “iii” above is adjusted (increased) for instructional faculty who have reassignments into non-teaching activities. Included in the recognized reassignments are approved sabbaticals and load bank leaves, department chair, AFT and Academic Senate release time. The full-time equivalent of these reassignments is added to the FTEF from “iii” above to yield an Adjusted FTEF Target.

The Adjusted FTEF is subsequently reduced by the number of full-time instructional faculty employed at each college.

For the Tentative Budget, the number of full-time faculty represents the actual head count adjusted for planned changes (e.g., retirements/resignations and new hires).

For the Adoption Budget, the number of full-time faculty is the actual head count employed as of the first day of the fall semester in the new fiscal year.

Each college is then allocated the actual salary and benefit costs for each full-time faculty included above.

The remaining Adjusted FTEF Target for each college (after deducting the full-time positions) is then funded at the average hourly part-time salary and benefit rates for teaching the equivalent of a full-time load (Hourly FTEF).

The rate for hourly teaching will be adjusted between the Tentative and Adoption Budgets to reflect any agreed upon or mandated changes in salary schedules and benefit rates.

Finally, the full-time faculty salary and benefit costs and the hourly FTEF costs are summed to derive the total Class Schedule Delivery Allocation for each college.

## **B. Base Allocation**

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

The total Base Allocation is derived as 15% of the Revenues Available for Distribution to the Colleges as described in “III” above. The Total Base Allocation is then divided equally among the colleges with each receiving one-third (1/3) of the total.

## **C. FTES Allocation**

This element of the Model addresses the method in which the District receives the bulk of its state apportionment through SB361, namely per FTES.

The FTES numbers used in this element of the Model may differ from the FTES used to drive the Class Schedule Delivery Allocation. The reason for this is that one or more colleges may be growing at a rate greater than the state funded growth rate approved for the district and place the District, as a whole, in a position of producing unfunded FTES.

Therefore, the FTES numbers used will represent, for each college, their actual FTES produced for the period of July 1 through June 30 of the prior year up to the maximum allowable within the District’s enrollment CAP. Any college exceeding the allowable FTES would be permitted to carry their unfunded FTES forward and be entitled to use the excess if, and when, the District’s enrollment CAP provides sufficient funding to report those FTES.

This element also recognizes that noncredit FTES generates only 60% of revenue compared to credit FTES. Therefore, each college’s non-credit FTES amount will be reduced by 40%.

The FTES Allocation is derived by multiplying all remaining Revenues Available for Distribution to the Colleges (after deducting the Class Schedule Delivery Allocations and Base Allocations) by each college’s proportionate share of Total FTES represented in this element of the Model.

## **Total College Allocations and Application of Carryover**

The fifth and final event of the Model calculates the Total Allocation for each college by summing their individual Class Schedule Delivery Allocations, Base Allocations, FTES Allocations and Transition Funding, if applicable.

Finally, under the conditions of the Model, colleges are allowed to carryover from one prior year to the next up to 2% of their prior year Unrestricted General Fund Budget. (Any carryover beyond 2%, unless specifically approved by the Board, will revert to the District's Unallocated Reserve.)

Any allowable carryover is then added to each college's Total Allocation to produce the college's Budget Allocation for development of their operating budgets.

For Tentative Budget, the college will project their estimated carryover.

For the Adoption Budget, the actual carryover amounts will be used.

**2015-2016**

**ADOPTION BUDGET**



**INFRASTRUCTURE FUNDING  
ALLOCATION MODEL**

# Ventura County Community College District

## Infrastructure Funding Model

### **Recommendation**

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

### **Introduction**

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

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

### **Background**

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

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

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

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

### **Rationale**

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

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

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

## **Status**

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

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

## **Considerations**

DCAS’ emphasis has been focused on the identification of:

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

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

## **Recommendations**

The results of this review and deliberation are as follows:

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

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

These revenue sources were identified as a result of their relative instability to other funding sources and in recognition that a number of districts, statewide, did not include these resources as a part of their general Budget Allocation Model, but instead allocated them for specific purposes. Further, based on their unrestricted nature, the redirection of these sources does not violate any state regulations or statutes. These revenues will be accounted for in the General Fund Unrestricted (Fund 111) with the equivalent amount being transferred out at year end. Finally, DCAS fully understands that the colleges were currently using a portion of their General Fund allocations to address their infrastructure needs and, thus, the redirection of these sources could, over time, be mitigated.

**Specific Expenditure Categories** would be established for:

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

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

**Specific Funding Rates** would be agreed to and regularly reviewed.

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

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

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

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

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

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

## **Conclusion**

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

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

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

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

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

## Specific Considerations and Details

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

### Categories to be addressed for Infrastructure Funding Model:

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

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

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

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

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

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

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

- Year 2 (FY 2013-14)
  - Those items included in Year 1 (2012-13) reallocation, and
  - Enrollment fee local revenue (approx \$326K), and
  - Interest income over two years (50%)
  
- Year 3 (FY 2014-15)
  - Those items included in Year 2 (2013-14) reallocation, and
  - Reallocate remaining 50% of interest income
  - Lottery Income over five years (20%)
  - If growth funding is received, reallocate an additional 25% of lottery income balance
  
- Years 4-8
  - Those items included in the prior year
  - Reallocate an additional 20% of lottery income each year until fully reallocated
  - If growth funding is received, reallocate an additional 25% of the lottery income balance. (The goal of reallocation will be met sooner than year 8 if growth revenue is received.)

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

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

**Basis for Allocation of Resources to Identified Categories:**

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

**Funding Rate Proposed for Each Category:**

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

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

- **Other**

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

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

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

# 2015-2016

## ADOPTION BUDGET



## BUDGET ASSUMPTIONS

Adopted by the Board of Trustees 3/10/15

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

## BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS

### FISCAL YEAR 2015-16 (FY16)

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

#### Guiding Principles

A budget will be developed that:

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

#### Assumptions

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

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

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

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

## **Revenue**

Governor Brown's proposed 2015-16 budget is the best in recent years for the Community College system. For General apportionments, community colleges are proposed to receive \$125 million more in base allocation, funding to reflect increased operating expenses, including the increase in required contributions for employee pensions, \$106.9 million (2%) growth, with reinforcement of the requirement for a new growth formula starting in 2015-16, and \$92.4 million to fund the estimated 1.58% statutory COLA. Unrestricted revenues will be budgeted in accordance with BP and AP 6200, including the requirement that any growth dollars will be budgeted in the year following the year in which the growth is actually earned.

## **Student Services**

The Governor's January proposal once again includes an augmentation of \$200 million to support student success programs and strengthen support for underrepresented students. This includes \$100 million for the Student Success and Support Categorical Program (SSSP), using a formula based on student enrollment, and \$100 million to close gaps in access and achievement for underrepresented students groups, as identified in Student Equity Plans. The funding formula for SSSP program funds that was in effect in FY 2014-15 will continue into FY 2015-16, providing the district with the potential for an additional \$2 million, however it is recommended that the FY 2015-16 Tentative Budget be built assuming a 95% funding guarantee, as it is anticipated that more specific information will be disseminated in the May Revise, for inclusion in the FY 2015-16 Adoption Budget.

The Governor's January proposal did not include any funding augmentations for the other categorical programs, and so it is also recommended that the current categorical programs be built assuming the 95% funding guarantee will still be in place, consistent with prior year budget assumptions.

## **Enrollment Management**

The District receives revenue primarily through the generation of FTES (full-time equivalent students). The FTES are generated by each college; however, the state funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a District level as opposed to an individual college level. The State Chancellor's office was tasked by the legislature to develop a revised apportionment growth formula that supports the primary missions of the system and based on community need for access as determined through local demographics. A Chancellor's office advisory workgroup has developed a new allocation model but it is uncertain whether it will be implemented in the 2015-16 budget year. While the

Governor's January proposal gives a 2% growth factor to the system, our District under the new growth formula can only receive a maximum of 1%. The Tentative Budget will be built with the assumption that the District will receive 1% growth factor; **and we will assume an enrollment goal of between 300 and 500 unfunded FTES.** It is projected that we will end FY15 with no unfunded.

### **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 only. As both collective bargaining units have salary reopeners this year, no other assumptions for salary and benefits can be made at this time.

### **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**

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

### **Reserves**

The District has designated its ending balance into five categories: State Required 5% Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, Designated Reserves (Marketing, Emergency Preparedness, STRS, Energy Efficiency, OPEB, Enrollment Growth) and Unallocated.

#### **Budget Carryover**

As a part of the current Budget Allocation Model, funds designated for Budget Carryover are currently limited to 1% of the prior year budget. Because of the uncertainty of the state fiscal condition in the prior years, the sites have been allowed to carryover up to 2% of their prior year budget for the past several years. The board has been presented with modifications to the Budget Allocation Model; one of which is the permanent change of the carryover to 2%. Failure to allow the same carryover as in prior years would result in an effective decrease to the FY16 budget.

### State Required 5% Minimum Reserve

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

### The Revenue Shortfall Contingency Reserve

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general statewide deficit, mid-year "triggers", etc.), thus negating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized \$6 million to be designated as a contingency for revenue shortfalls. It is recommended that the Board authorized \$5 million designated as the Revenue Shortfall Contingency for FY16.

### Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board in December 2014 approved designating a portion of the Unallocated Ending Balance to address these needs. This designation of the reserve was for \$7,900,000 and covers the following areas: Marketing, Emergency Preparedness, State Teachers Retirement System (STRS), Energy Efficiency, OPEB (Retiree Health Liability), and Enrollment Growth.

### Unallocated Ending Balance

Unallocated ending balance is the remaining balance that has not been designated for the other four reserves or uses. This balance was maintained in large part to augment cash to handle the significant cash flow requirements of the District as the State delayed our payments of millions of dollars in state apportionment (deferrals). The Unallocated balance would also be used to cover any mid-year budget reductions beyond what has been designated in the Revenue Shortfall Contingency Reserve, and for any other unanticipated/unbudgeted expenditures approved by the Board or any one-time use of funds included in the Budget.

## **Compliance**

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

**Allocation**

The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 2009, April 2012 and March 2015.

**Timeline**

The Tentative Budget will be presented to the Board for approval in June 2015 with the Adoption Budget planned for presentation to the Board for approval in September 2015.

**2015-2016**

**ADOPTION BUDGET**



**BUDGET NARRATIVE**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**  
**ADOPTION BUDGET NARRATIVE**  
**Fiscal Year 2015-2016 (FY 16)**

**PURPOSE**

Title 5, California Code of Regulations (CCR), Section 58305 requires the District to adopt a budget on or before the first day of July. A Tentative Budget, which served as authorization for the District to incur expenses and issue checks in the new fiscal year, was approved by the Board on June 16, 2015. The Adoption Budget is an update to the Tentative Budget, reflects the Governor's signed State Budget, and must be adopted by the Board no later than September 15.

**BACKGROUND**

**State of California**

On June 24, 2015 the Governor signed a budget that continues to invest in quality, affordability, and increased access, by providing \$670.5 million in new Proposition 98 allocations to community colleges. This increase included \$185 million to improve and expand student success programs and to strengthen efforts to assist underrepresented students, \$266.7 million to increase base allocation funding in recognition of increased operating expenses, \$156.5 million to grow enrollment, and \$62.3 million to increase the number of full-time faculty. In addition, the funding rate for career development and college preparation non-credit courses (also known as CDCP or enhanced non-credit) was increased to equal the rate for credit courses. Other highlights of the signed Budget for the Community College System is \$148 million one-time Proposition 98 funding that colleges can use for deferred maintenance, instructional equipment, and

specified water conservation projects. The Budget provides \$604 million Proposition 98 funding to continue paying down outstanding mandate claims by community colleges. These payments will further reduce outstanding mandate debt, while providing community colleges with one-time resources to address various one-time needs. The Budget also allocates \$2.5 million Proposition 98 funding to provide a 1.02-percent cost-of-living adjustment for the Disable Student Programs and Services program, the Extended Opportunities Programs and Services program, the Special services for CalWORKS Recipients program, and the Child Care Tax Bailout program.

Included in the Community College System budget is \$59.5 million for COLA (1.02%, including \$2.5 million for categoricals); \$154 million in access/restoration/growth (3.00%); and \$604 million to pay down prior mandate obligations. The signed budget also provides \$94.5 million to pay down deferrals; \$32.7 million in energy efficiency projects (revenue from Proposition 39); and \$148 million for scheduled maintenance & instructional equipment. The enacted budget also included \$500 million in Adult Education as well as \$400 million in CTE Incentive Grants.

Similar to previous years, the Governor and the Legislative Analyst's Office (LAO) had differing projections of state revenue. The Governor prevailed and the signed budget reflects conservative revenue projections.

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

The District is currently projecting that General Fund revenue from the State will increase by approximately \$1.4 million for COLA, \$6.1 million in base increase, \$1.7 million in Full Time Faculty hiring and \$2.6 million for access/growth/restoration (2.16%). However, in accordance with Board policy, any growth/restoration dollars will be budgeted in the year following the year in which the growth is actually earned, in this case fiscal year 2016-17 (FY17).

In addition to the COLA that is to be received, the District has additional available resources in FY 2015-16 of \$3.3 million from prior year (FY 2014-15) growth. Some adjustments to the resources include the fourth year transition of the Infrastructure Funding Model, which will result in transferring \$944,000 and the new international student revenue allocation which will move \$312,000 from the General Fund

Unrestricted to General Fund Designated. As a result of all these factors, compared to the budget for FY 2014-15, the District is projecting an increase in available resources of \$11.2 million in the Adoption Budget. Currently, the allocation model dictates that any mandated claim revenue be allocated to the Infrastructure Fund, and used the year after it is received. Because of the size of the funds projected this year, \$14 million to VCCCD, discussions will continue on appropriating the dollars this fiscal year. These dollars are not included in the Adoption Budget, but will be come forward as a budget augmentation.

### **REVENUE and ENROLLMENT MANAGEMENT**

The District's general fund revenue represents the combination of state and local revenues, the majority of which must be earned through the generation of full-time equivalent student enrollment (FTES).

The state-funded cap (the maximum number of FTES for which the state will pay) is allocated by the State at a district level as opposed to an individual college level. Internally, this state-funded FTES is then allocated to each college. SB860 directed the Chancellor's Office to develop a revised growth formula with a focus on unmet need throughout the state. The primary factors included in the new growth formula include the number of people within a district's boundaries who do not have a college degree and the number of people who are unemployed, have limited English skills, who are in poverty, or who exhibit other signs of being disadvantaged. With a statewide growth rate of 3 percent, our District is calculated based on the above factors to receive 2.16 percent growth. The budget (and resulting class offerings) has been developed assuming growth/restoration of 2.16% or an increase of 562 FTES, and an enrollment goal of 300-500 unfunded FTES. (It is projected that we will end FY 2014-15 with no unfunded FTES.)

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

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

districts and community colleges. It is estimated that the District will receive approximately \$20 million in EPA funds for FY 2015-16 and will use those funds for faculty salaries and benefits. The quarter-cent sales tax increase will remain in effect through December 2016, and the income-tax hikes on the high-income earners are set to expire at the end of 2018.

## **EXPENDITURES**

### **Salary and Benefit Costs**

The term for the collective bargaining agreements with SEIU, Local 99 and AFT, Local 1828 is July 1, 2013 through June 30, 2016. Both agreements call for a salary and health benefit reopener in the 2015-16 year. As these discussions have just begun, the Adoption Budget reflects no general salary increases beyond what was agreed to in the 2014-15 year. These agreements include an increase in full-time faculty salary schedule of 1.22 percent, an increase in the part-time faculty salary schedule of 2.44 percent, and an increase in classified salary schedule of 3.2 percent. All of these agreements were contingent on the District achieving its 2014-15 FTES growth target of 2.75 percent, which was met. Also included in the Adoption Budget are a salary schedule increase of 1.7 percent to managers and supervisors and a 3.2 percent salary schedule increase to confidential employees. The Budget includes contractual step and longevity increases, with an annual on-going cost of approximately \$833,000. The District's Anthem Blue Cross health plan premiums for faculty did not increase this year. The District has a maximum funding level for the ASCC employees; any cost above that amount is paid by the employee. Blue Cross premium rates for the Administrator (managers), Supervisor, Confidential, and Classified group (ASCC) increased by 9.5%, necessitating a monthly employee contribution of \$99.26. The District will be offering a new Dental HMO option that offers the ASCC employees a lower month contribution of \$29.79 per month. Health Net has canceled their contract with the District. As reopener discussions with both collective bargaining units continue, no other assumptions for salary and benefits can be made at this time.

## **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 share some of the pain of the STRS solution. To address the "employer share" of \$42 billion (including those of community college districts) the employer rate increased from 8.25% to 9.50% in 2014-15, and by an additional 1.6% increase each year between 2015-16 and 2021-22 (to 19.1%). For our District, the first year increased cost was approximately \$630,000, and projected to be an additional \$900,000 in 2015-16, the full impact of the increase in 2021-22 would be approximately \$5.4 million in additional annual costs. The Governor increased the base allocation for the Community College System partly in recognition of the increased expenses in STRS.

## **Retiree Health Liability**

An actuarial study for post-retirement benefits was performed in November 2014, estimating the amount that should be accumulated under the requirements of GASB 45. Actuarial studies are performed every two years. The District's long-term liability as of that date was estimated at approximately \$138.3 million. In order to reduce the overall cost to the District, in FY 2010-11 the District established an irrevocable trust fund for the partial funding of that liability.

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

In the Adoption Budget, using this methodology, the expenditure for post-retirement benefits is projected to be approximately \$12.8 million for all funds. Health benefit premium costs for retirees are paid directly from the Retiree Health Benefits fund and

are estimated at \$11.8 million. The difference between the two actual amounts will be transferred to the irrevocable trust to help mitigate our long-term liability.

## **INFRASTRUCTURE**

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

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

The Adoption Budget includes the fourth year implementation, transferring \$944,000 in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

## **GENERAL FUND**

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

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

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

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted (111) budget, since this is the budget that most heavily impacts ongoing college and district operations. The Adoption Budget reflects an increase in resources, above the FY 2014-15 Adoption Budget, in the amount of \$11.2 million.

## **Budget Allocation Model**

The Budget Allocation Model was adopted by the Board in May 2007, and modified in March 2009, March 2012 and March 2015. The model is reviewed annually by DCAS in accordance with the commitment to regularly review the model components to ensure a more sustainable model that incorporates variables that are meaningful, readily defined, easily measured, and consistently reported.

Modifications to the model were recommended for FY 2015-16. These modifications include changes to non-resident tuition, productivity rates, and allowable carryover. A portion of the non-resident tuition (the equivalent of the per FTES amount paid by the state, currently \$4,676 per FTES) in the Unrestricted General Fund Revenue is to be allocated using the existing allocation model. The amount in excess of the FTES rate of the international tuition will remain at the college that earned it.

The former model utilized an average of a budget year productivity factor (i.e. the goal) and the prior year actual productivity factor) for each college. It was acknowledged at the time of adoption of the model that an unintended result was that a college with continuing relative low productivity would receive increasing allocations in the Class Schedule Delivery Allocation segment as compared to a college with consistently high productivity. Rewarding low or declining productivity at one college with additional funds also negatively impacts the other colleges. To address this disincentive, a productivity factor of 525 will be used for each campus. A three year phase in will occur with all colleges being held harmless in FY16.

And finally, after years of allowing one time exemptions of the 1 percent carryover, it was approved to permanently increase the carryover limit to 2 percent of unexpended budget at the end of the year. This carryover reduces the incentive for a college to spend at year-end simply to use resources and, in general, it gives the college more, needed flexibility in managing its operations. Failure to allow the same carryover as in prior years would result in an effective decrease to a future budget.

Consistent with the methods outlined in the Districtwide Resource Budget Allocation Model, Mechanism of the Model, Districtwide Support (see page 10), each year, after review, if it is determined that specific budget items will be reassigned between DWS and DAC or the colleges and DAC, the percentage of revenue the DAC is allocated will change accordingly, maintaining that same effective rate. Over the years since the model was initially approved several expenditure items have moved across the budget sites, i.e. between DWS and DAC, colleges and DWS, colleges and DAC, etc. For FY 2015-16, the Districtwide budget in Banner (SIG) consulting has been reduced by \$40,000 with an increase in District Office personnel. This cost-shifting results in no impact (no increase or decrease) to discretionary budgets at the DAC or the colleges. There is no increase in the effective rate/percentage of revenue, as both budget and associated costs are shifted.

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

## **Reserves**

In prior years, the District has designated its ending balance into four categories: State Required 5% Minimum Reserve; Revenue Shortfall Contingency Reserve; Unallocated Reserves; and Budget Carryover. In November 2014, the Board approved six more designations to address extensive infrastructure and one-time expenditure needs that cannot be met through existing college budgets. These new designations include Distributed Marketing, Emergency Preparedness, State Teachers' Retirement System, Energy Efficiency, Other Post-Employment Benefits (OPEB), and Enrollment Growth.

### State Required 5% Minimum

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

### Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated by the Board to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. In FY 2012-13, based on projections of a budget deficit trigger if Prop 30 had failed, the contingency was increased from \$5 million to \$6 million. For FY 2013-14, the contingency has been reduced back to the \$5 million level and will remain at this level for FY 2015-16.

### Budget Carryover

After years of allowing onetime exemptions, the Board approved the recommendation to permanently increase the carryover limit up to 2 percent. This reserve was fully distributed as a part of budget development process.

### Distributed Marketing

The District faces current and future challenges with enrollment growth, these funds are to be used to develop marketing strategies to expose or introduce the colleges to students who may be considering enrolling. In FY 2014-15, \$400,000 was designated for this purpose with the intent of spending the amount over two years, \$200,000 in FY 2015-16 and \$200,000 in FY 2016-17.

### Emergency Preparedness

To address the District's emergency preparedness needs, \$2,000,000 was set aside with the expectation of appropriation over the next three years.

### State Teachers' Retirement System (STRS)

To address the rising annual costs of the STRS plan implemented in 2014-15 of which the first year increased cost was approximately \$630,000, and projected to be an additional \$900,000 in 2015-16, the full impact of the increase in 2021-22 would be approximately \$5.4 million in additional annual costs.

### Energy Efficiency

To address current and future challenges with sustainability at all three colleges, in FY 2014-15 \$1,500,000 was designated in this reserve of which \$100,000 was spent in FY 2014-15.

### Other Post-Employment Benefits (OPEB)

The District contributes approximately \$1 million per year to the Futuris Irrevocable Trust. This annual contribution is included in the FY 2015-16 Adoption Budget. According to the current actuarial study (November 2014), the District's unfunded liability was \$138 million. In FY 2014-15, an additional \$1,000,000 was designated with the intent of sending four increments of \$250,000 to the irrevocable trust and was transferred to the Internal Services Fund.

### Enrollment Growth

The District faces current and future challenges with enrollment growth, necessitating the need to offer a four week summer session in 2014-15. In FY 2014-15, \$2,000,000 was designated in this reserve, of which \$1,000,000 was utilized in FY 2014-15.

### Unallocated Reserves

Unallocated Reserves is the remaining ending balance that has not been designated for the other three uses. This balance is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements. The Unallocated Reserve would also be used to avoid budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve.

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

It is expected that these Unallocated Reserves may be needed in subsequent years because of the uncertainty of funding for community colleges and the cyclical nature of the California economy.

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

This sub-fund was created to account for Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Adoption Budget includes the fourth year implementation, transferring \$944,000 in budgeted revenue from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is actually earned.

## **GENERAL FUND – RESTRICTED (12x)**

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

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

The FY 2015-16 Adoption Budgets for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This is consistent with prior years' Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs were accorded in past years, given that the final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's

Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. Additionally, the carryover funds for Student Equity of \$980K, Student Success & Support Program of \$2.0M, and California Career Pathways Trust Year 1 of \$3.3M have been budgeted.

The enacted budget includes an additional \$100 million in funding for Student Success and Support Program (formerly known as Matriculation), \$85 million in funding for Student Equity, \$60 million in one-time funds for the Basic Skills and Student Outcomes Transformation Program, and \$34 million in funding for Extended Opportunity Programs and Services. The FY 2015-16 Adoption Budget does not reflect the estimated impact of these additional amounts, the funding allocation methodology, and required match. The CCCCCO is working on the allocation of these funds to the community college districts. A budget augmentation will come forward upon additional information from the CCCCCO.

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

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The Board has approved a maximum parking fee of \$50 to be increased annually by the CPI approved by the State Chancellor's Office. Based on calculations by the Financial, Economic, and Demographic Unit in the Department of Finance, the Implicit Price Deflator Index has now increased enough to support another one dollar increase in the parking services fee. Effective with the Fall Session of 2015, our District will begin charging a maximum fee of \$52.00 per semester, \$26.00 for summer session. There will be no change to the rates for BOG, motorcycle, or carpool permits. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$654,768 of General Fund-Unrestricted (Districtwide Services) support towards the cost of providing police services at all sites in addition to that supported by parking revenues.

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

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

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandate block grant has been continued for FY 2015-16.

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

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers. The Child Care Centers receive grant funding as a supplemental source of funding from the State of California in addition to client enrollment fees. With cuts to the state grant funding over the past few years and the need to maintain competitive child care rates, the Child Care Centers have operated close to or in deficit. These auxiliary operations are being modified as needed to maintain expenditures within revenue at the Moorpark and Ventura sites. At the Oxnard site, the operations will be moving from being a special revenue (and thus required to be self-supporting) to being a lab. It will be accounted for in fund 114, similar to the Moorpark College zoo operations, revenues will be accounted for here, with the expenditures paid out of fund 111. There will be a year-end transfer from fund 114 to fund 111 to abate instructional costs.

### **PROPRIETARY (ENTERPRISE) FUNDS (Bookstore/Food Service)**

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

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

After years of declining sales, in January 2014, the Board took action to contract for full-service bookstore services at all campuses to 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)**

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

### **CRM (Culinary and Restaurant Management) (322)**

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

### **INTERNAL SERVICES FUND (6xx)**

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

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

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$707,000 and is fully funded.

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

#### **STUDENT FINANCIAL AID FUND (74xx)**

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and Direct Loans. The major state-funded programs include EOPS (Educational Opportunity Programs and Services) grants, CARE (Cooperative Agencies Resources for Education) grants, and Cal Grants. College Work-Study program costs, as well as all expenses incurred in the administration of all student financial assistance programs, are recorded in the General Fund.

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

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

The FY 2015-16 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.

The FY 2015-16 Adoption Budget also includes projects funded from General Obligation (Measure S) bonds, including the Oxnard College Old Library Renovation, the Oxnard College Dental Hygiene Building, the Ventura College Applied Science Building, and the

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

The FY 2015-16 Adoption Budget includes funding for the third year of energy efficient and alternative energy projects approved under Proposition 39 and includes funding for scheduled maintenance and instructional equipment and library materials (IELM). The State's allocation leaves the discretion on the distribution of the funds between the components of the program to the Districts. At Ventura County CCD, the campuses decided the distribution between IELM and Scheduled Maintenance. The distribution is reflected in the Adoption Budget.

### **COMPLIANCE**

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

### **RECOMMENDATION**

The Adoption Budget, as presented, was reviewed by the District's participatory governance council (DCAS) at its August 27, 2015 meeting, and by the Finance and Capital Planning Committee of the Board at its August 25, 2015 meeting, and is recommended for approval by the Board.

**2015-2016**

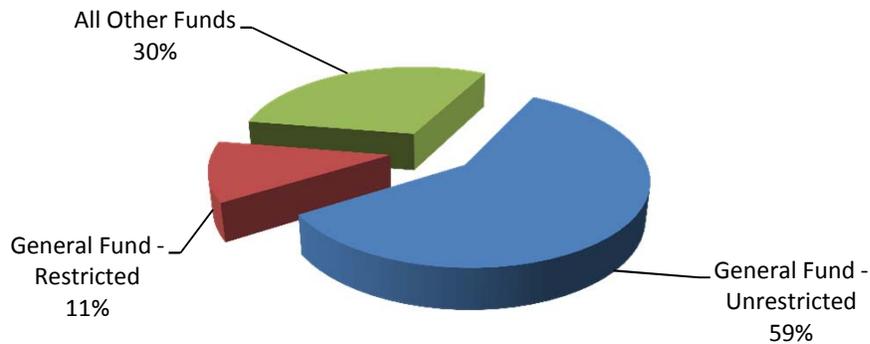
**ADOPTION BUDGET**



**SUMMARY OF BUDGET BY FUND**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
SUMMARY OF BUDGET RESOURCES BY FUND**

	2014-15 <u>BUDGET <sup>[a]</sup></u>	<u>PERCENT OF TOTAL BUDGET</u>
General Fund - Unrestricted (111)	146,710,231	50.4%
General Fund - Unrestricted Designated Infrastructure (113)	9,648,846	3.3%
General Fund - Unrestricted Designated (114)	14,268,642	4.9%
General Fund - Restricted (12x)	33,341,002	11.5%
Parking Services Fund (124)	3,916,968	1.3%
Health Services Fund (13x)	6,960,209	2.4%
Special Revenue Fund (CRM) (322)	288,832	0.1%
Child Development Fund (33x)	945,628	0.3%
Bookstore Fund (51x)	-	0.0%
Food Service Fund (52x)	881,833	0.3%
Internal Services Fund (6xx)	4,877,494	1.7%
Financial Aid Fund (74xx)	44,239,585	15.2%
Capital Projects Fund (4xx) <sup>[b]</sup>	<u>24,787,520</u>	<u>8.5%</u>
Total All Funds	<u>290,866,790</u>	<u>100%</u>



<sup>[a]</sup> Resources include fund balance.

<sup>[b]</sup> Does not include budgeted GO Bonds (Measure S) of \$20,495,485.

**2015-2016**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED**

**2015-2016**

**ADOPTION BUDGET**



**REVENUE PROJECTIONS**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED (Fund 111)  
REVENUE PROJECTIONS - FY16

ACCOUNT DESCRIPTION	RATE	2014-15 ADOPTION BUDGET	2014-15 ACTUALS	2015-16 ADOPTION BUDGET	Change FY15 Adoption VS FY16 Budget
<b>BASIC ALLOCATION</b>					
FY15=	2 Medium College @	\$ 3,969,432	7,938,863	7,938,863	
	1 Small College @	\$ 3,402,370	3,402,370	3,402,370	
FY16=	2 Medium College @	\$ 3,969,432		7,938,863	
	1 Small College @	\$ 3,402,370		3,402,370	
<b>CREDIT FTES</b>					
FY15=	24,858 FTES @	\$ 4,676	116,233,598	116,233,854	
FY16=	25,545 FTES @	\$ 4,676		119,445,870	
<b>NON CREDIT FTES</b>					
FY15=	453 FTES @	\$ 2,812	1,274,792	1,274,792	
FY16=	460 FTES @	\$ 2,836		1,305,534	
<b>RESTORATION From FY15</b>					
CREDIT	687 FTES @	\$ 4,676		3,213,701	
NON CREDIT	7 FTES @	\$ 2,812		20,724	
<b>BASE ALLOCATION INCREASE</b>				6,100,000	
<b>FULL TIME FACULTY HIRING</b>				1,700,000	
<b>COLA</b>				1,400,000	
<b>TOTAL GENERAL APPORTIONMENT</b>			128,849,624	132,084,304	141,292,637 <sup>[c]</sup>
<b>CURRENT YEAR ADJUSTMENT (Deficit)</b>			-	(419,902)	-
<b>PRIOR YEAR ADJUSTMENT (Recalc)</b>			-	1,855,505	-
<b>STATE MANDATED COST - BLOCK GRANT</b>			-	1,835,662	-
<b>PT FACULTY EQUITY COMP (Categorical Funds)</b>			556,000	555,594	556,000
<b>ENROLL FEE WAIVERS (2% )</b>			-	358,499	-
<b>LOTTERY PROCEEDS</b>			1,889,000	3,358,975	945,000
<b>LOTTERY PROCEEDS PRIOR YEAR</b>			-	64,350	-
<b>PT FACULTY OFFICE HOURS</b>			-	8,292	-
<b>PT FACULTY HEALTH INS</b>			-	6,894	-
<b>INTEREST INCOME</b>			-	315,533	-
<b>ENROLL FEES - LOC SH (2% )</b>			-	244,233	-
<b>NONRES TUITION - INTL</b>			672,000	647,311	360,000
<b>NONRES TUITION - DOM</b>			1,152,000	1,287,208	1,152,000
<b>OTHER LOCAL REVENUE</b>			-	261,690	-
<b>TOTAL OTHER REVENUE</b>			4,269,000	10,379,844	3,013,000
<b>TOTAL GENERAL FUND UNRESTRICTED REV</b>			133,118,624	142,464,149	144,305,637

**FTES:**

FY15 = 26,023 projected funded

FY16 = 26,585 projected funded (2.16% growth)

<sup>[a]</sup> Year 4 of infrastructure allocation transition; revenue accounted for in Fund 113.

<sup>[b]</sup> New international student allocation; revenue accounted for in Fund 114.

<sup>[c]</sup> Includes Education Protection Act Funds (Prop 30).

**2015-2016**

**ADOPTION BUDGET**



**BUDGET ALLOCATION**

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY16 ADOPTION BUDGET ALLOCATION**

FY16 Adoption Revenue	144,305,637
Less: District-wide	(6,952,046)
Less: Utilities	(4,255,000)
Less: District Office (7.1% revenue) <sup>[b]</sup>	<u>(10,245,700)</u>
Available for Distribution	<u>122,852,891</u>

			<u>Moorpark</u>		<u>Oxnard</u>		<u>Ventura</u>		<u>Total</u>
<b>Class Schedule Delivery Allocation</b>									
1) Unadjusted FTES (FY15 actual, includes NonResident)			11,332		5,251		9,827		26,410
2) WSCH			169,980		78,765		147,405		
3) Productivity Factor			525		525		525		
4) FTEF	324			150		281			
5) FTEF adjustment			9		7		8		
6) less: Full Time positions (FTEF)			<u>(138)</u>		<u>(69)</u>		<u>(122)</u>		
			<b>19,143,534</b>		<b>9,819,535</b>		<b>16,649,452</b>		<b>\$ 45,612,521</b>
7) =Hourly FTEF @ <sup>[a]</sup>	\$ 50,139	195	<u>9,765,645</u>		<u>88</u>		<u>167</u>		<u>\$ 22,541,062</u>
<b>8) Total Class Schedule Delivery Allocation</b>			<b>\$ 28,909,179</b>		<b>\$ 14,233,199</b>		<b>\$ 25,011,205</b>		<b>\$ 68,153,583</b>
<b>9) Base Allocation</b>			<b>\$ 6,142,645</b>		<b>\$ 6,142,645</b>		<b>\$ 6,142,645</b>		<b>\$ 18,427,934</b>
10) <i>Adjusted FTES ( FY15 funded, includes workload restoration)</i>			11,108		5,208		9,635		25,951
			42.8%		20.1%		37.1%		
<b>11) FTES Allocation</b>			<b>\$ 15,525,507</b>		<b>\$ 7,279,154</b>		<b>\$ 13,466,714</b>		<b>\$ 36,271,374</b>
<b>12) Subtotal Allocation FY16</b>			<b>\$ 50,577,330</b>		<b>\$ 27,654,997</b>		<b>\$ 44,620,563</b>		<b>\$ 122,852,891</b>
13) Productivity phase in <sup>[c]</sup>			<b>\$ (500,000)</b>		<b>\$ -</b>		<b>\$ 500,000</b>		<b>\$ -</b>
<b>14) Total Allocation FY16</b>			<b>\$ 50,077,330</b>		<b>\$ 27,654,997</b>		<b>\$ 45,120,563</b>		<b>\$ 122,852,891</b>
15) <b>Campus FY15 Carryover</b>			<b>\$ 933,141</b>		<b>\$ 427,107</b>		<b>\$ 855,866</b>		<b>\$ 2,216,114</b>
<b>16) FY16 Adoption Budget Allocation</b>			<b>\$ 51,010,470</b>		<b>\$ 28,082,104</b>		<b>\$ 45,976,430</b>		<b>\$ 125,069,005</b>

**Assumptions**

[a] Fall 14 average replacement cost.

[b] change in DAC % due to shift of lottery & international student revenue.

[c] First year of a four year productivity phase in. Additional \$500,000 flows to Moorpark in top allocation (Total Class Schedule Delivery Allocation), offset here to Ventura.

**2015-2016**

**ADOPTION BUDGET**



**GENERAL FUND – UNRESTRICTED**

**FUND 111 EXPENDITURES**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND - UNRESTRICTED

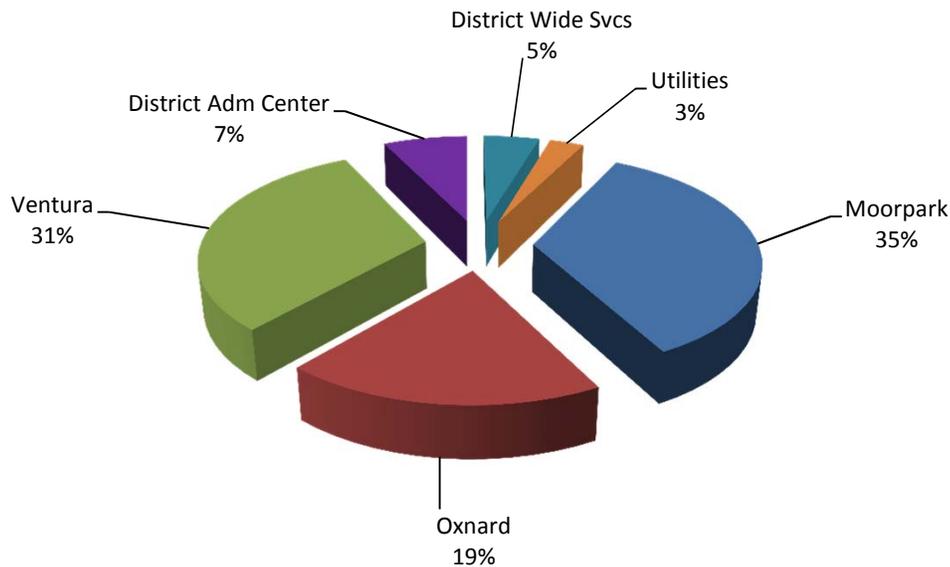
EDUCATION PROTECTION ACT (EPA) FUNDS \*

		2014-15 ADOPTION BUDGET	2014-15 ACTUAL	2015-16 ADOPTION BUDGET
8000	REVENUES	19,891,898	22,958,164	21,050,426
1000 - 3000	SALARIES & BENEFITS	19,891,898	22,958,164	21,050,426
4000	SUPPLIES & MATERIALS	-	-	-
5000	OTHER OPERATING EXP	-	-	-
6000	CAPITAL OUTLAY	-	-	-
7000	TRANSFERS IN/OUT	-	-	-
	TOTAL EXPENDITURES	19,891,898	22,958,164	21,050,426

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY BY LOCATION  
GENERAL FUND - UNRESTRICTED

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*
MOORPARK	46,657,025	45,723,884	51,010,470
OXNARD	25,737,705	25,310,473	28,082,104
VENTURA	42,793,342	41,937,476	45,976,430
DISTRICT ADM CENTER	9,534,063	9,345,582	10,434,181
DISTRICTWIDE SVCS	6,495,868	11,024,673	6,952,046
UTILITIES	4,255,000	8,350,602	4,255,000
<b>TOTAL EXPENDITURES</b>	<b>135,473,003</b>	<b>141,692,690</b>	<b>146,710,231</b>

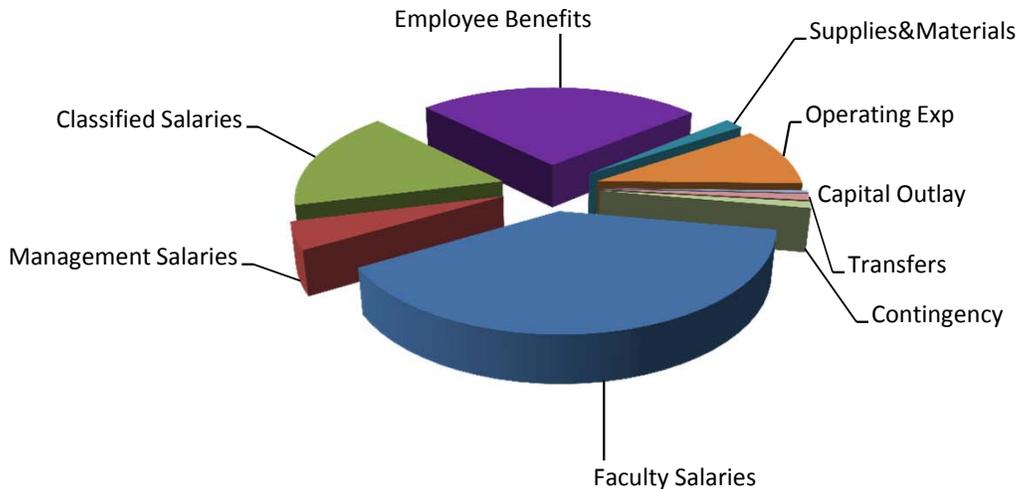


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND - UNRESTRICTED

**ALL LOCATIONS**

		2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000	FACULTY SALARIES	54,311,559	55,876,356	57,049,245	38.9%
2000	MANAGEMENT SALARIES	5,869,036	6,158,851	6,545,145	4.5%
2000	CLASSIFIED SALARIES	22,026,076	21,892,842	24,265,141	16.5%
3000	EMPLOYEE BENEFITS	36,153,587	36,118,767	38,648,771	26.3%
	SALARY & BENEFIT SUBTOTAL	118,360,258	120,046,816	126,508,303	86.2%
4000	SUPPLIES & MATERIALS	2,218,341	1,802,137	2,561,013	1.7%
5000	OPERATING EXP	13,402,680	11,956,566	14,237,985	9.7%
6000	CAPITAL OUTLAY	398,505	596,108	571,823	0.4%
7000	TRANSFERS	272,143	7,291,063	1,478,232	1.0%
7999	CONTINGENCY	821,076	-	1,352,875	1.0%
	DIRECT EXPENDITURE SUBTOTAL	17,112,745	21,645,874	20,201,928	13.8%
	TOTAL EXPENDITURES	135,473,003	141,692,690	146,710,231	100.0%

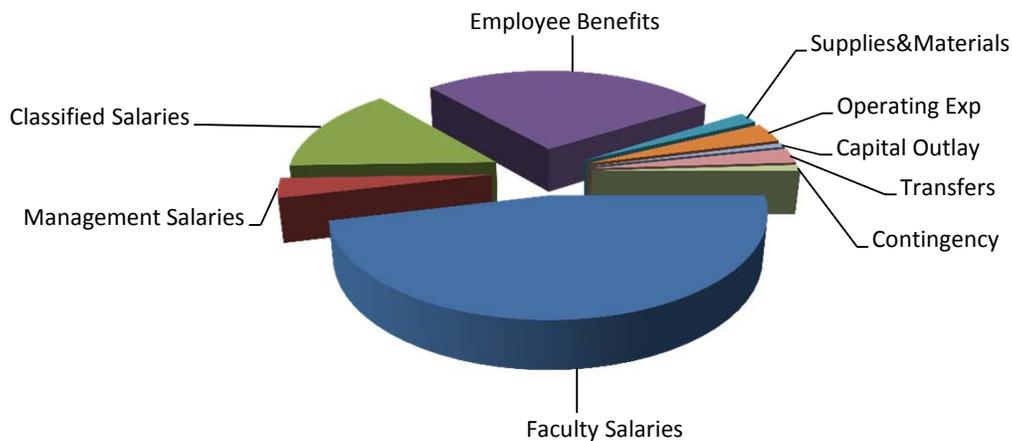


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**MOORPARK COLLEGE**

		2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000	FACULTY SALARIES	22,527,629	22,933,079	23,607,625	46.3%
2000	MANAGEMENT SALARIES	1,578,156	1,617,042	1,623,374	3.2%
2000	CLASSIFIED SALARIES	6,919,144	5,932,261	7,270,987	14.3%
3000	EMPLOYEE BENEFITS	13,387,590	13,210,170	13,892,547	27.2%
	SALARY & BENEFIT SUBTOTAL	44,412,520	43,692,552	46,394,533	91.0%
4000	SUPPLIES & MATERIALS	909,354	794,612	943,916	1.9%
5000	OPERATING EXP	1,581,696	1,209,672	1,604,425	3.1%
6000	CAPITAL OUTLAY	220,943	186,255	342,596	0.7%
7000	TRANSFERS	(504,000)	(159,207)	1,225,000	2.4%
7999	CONTINGENCY	36,512	-	500,000	1.0%
	DIRECT EXPENDITURE SUBTOTAL	2,244,505	2,031,331	4,615,937	9.0%
	TOTAL EXPENDITURES	46,657,025	45,723,884	51,010,470	100.0%

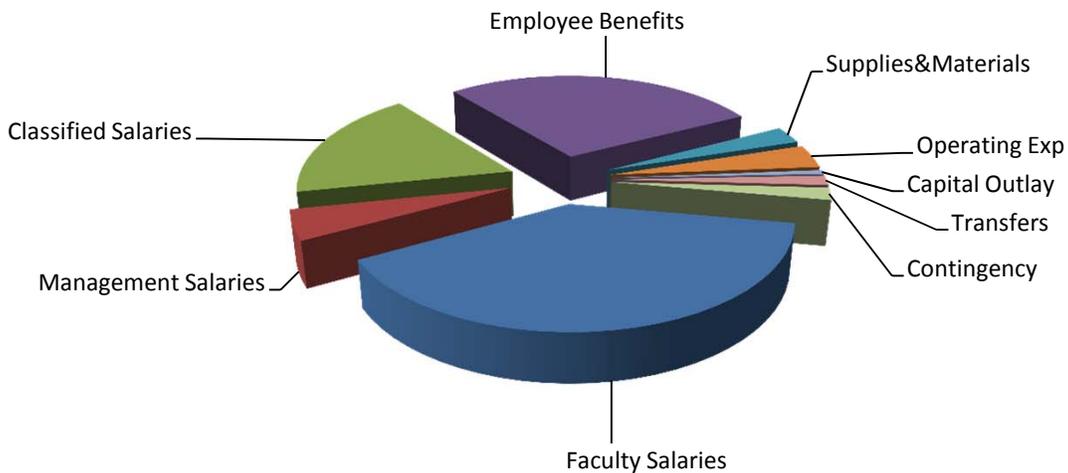


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**OXNARD COLLEGE**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	11,115,023	11,743,918	11,365,188	40.5%
2000 MANAGEMENT SALARIES	1,258,130	1,398,604	1,362,946	4.9%
2000 CLASSIFIED SALARIES	4,418,113	3,764,802	5,077,022	18.1%
3000 EMPLOYEE BENEFITS	7,276,827	7,399,202	8,118,667	28.9%
SALARY & BENEFIT SUBTOTAL	24,068,093	24,306,527	25,923,823	92.3%
4000 SUPPLIES & MATERIALS	528,255	442,861	790,352	2.8%
5000 OPERATING EXP	968,056	878,463	1,060,729	3.8%
6000 CAPITAL OUTLAY	136,419	143,748	188,952	0.7%
7000 TRANSFERS	(457,000)	(461,125)	(434,491)	-1.5%
7999 CONTINGENCY	493,883	-	552,739	2.0%
DIRECT EXPENDITURE SUBTOTAL	1,669,612	1,003,947	2,158,281	7.7%
TOTAL EXPENDITURES	25,737,705	25,310,473	28,082,104	100.0%

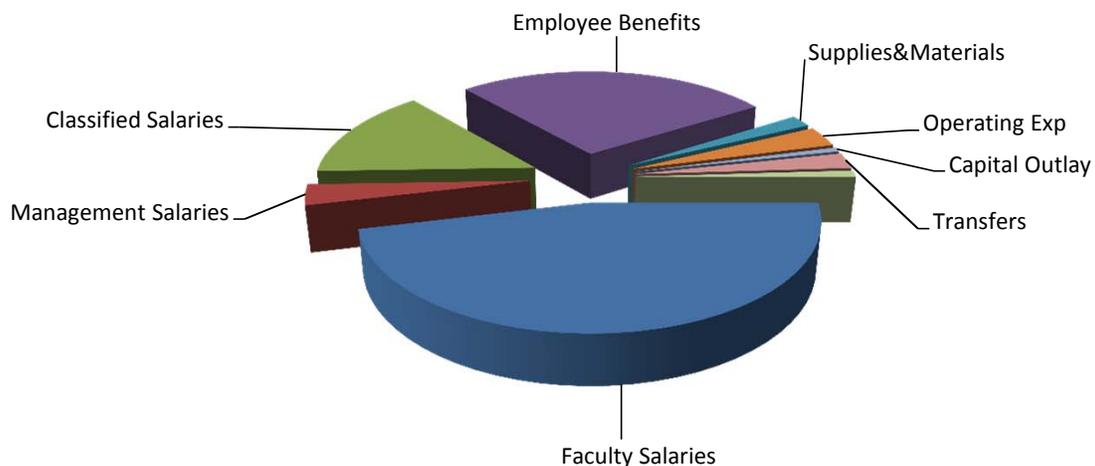


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**VENTURA COLLEGE**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	20,668,907	21,193,405	22,076,432	48.0%
2000 MANAGEMENT SALARIES	1,537,851	1,591,078	1,882,573	4.1%
2000 CLASSIFIED SALARIES	6,696,403	6,177,847	7,529,536	16.4%
3000 EMPLOYEE BENEFITS	<u>12,188,174</u>	<u>12,247,062</u>	<u>13,258,210</u>	<u>28.8%</u>
SALARY & BENEFIT SUBTOTAL	41,091,335	41,209,391	44,746,752	97.3%
4000 SUPPLIES & MATERIALS	544,817	454,530	522,102	1.1%
5000 OPERATING EXP	1,270,487	1,114,102	1,404,970	3.1%
6000 CAPITAL OUTLAY	39,143	45,413	36,652	0.1%
7000 TRANSFERS	(152,441)	(885,961)	(734,045)	-1.6%
7999 CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>1,702,007</u>	<u>728,085</u>	<u>1,229,678</u>	<u>2.7%</u>
TOTAL EXPENDITURES	42,793,342	41,937,476	45,976,430	100.0%

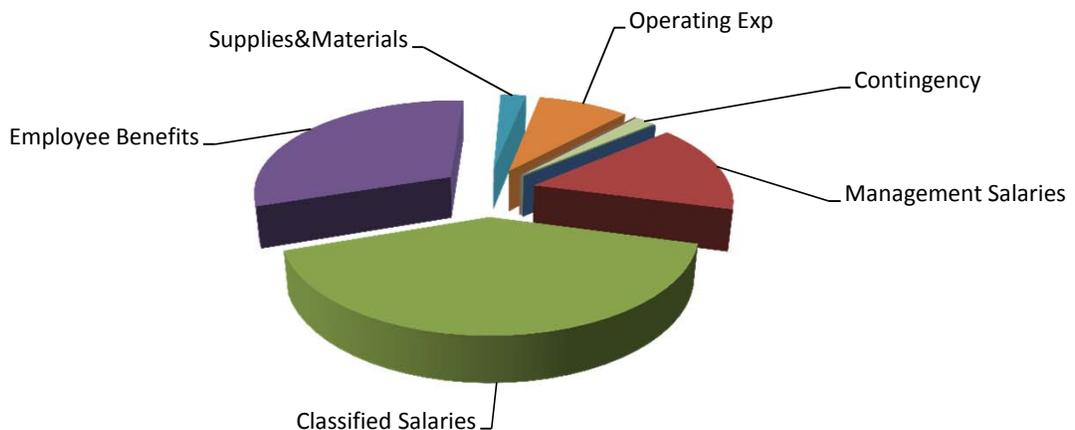


\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND - UNRESTRICTED

**DISTRICT ADMINISTRATIVE CENTER**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET*	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES				0.0%
2000 MANAGEMENT SALARIES	1,494,899	1,489,921	1,590,442	15.2%
2000 CLASSIFIED SALARIES	3,872,615	3,612,280	4,248,260	40.7%
3000 EMPLOYEE BENEFITS	<u>3,170,252</u>	<u>3,014,909</u>	<u>3,223,113</u>	<u>30.9%</u>
SALARY & BENEFIT SUBTOTAL	8,537,767	8,117,109	9,061,816	86.8%
4000 SUPPLIES & MATERIALS	189,074	99,191	256,172	2.5%
5000 OPERATING EXP	616,541	767,720	913,058	8.8%
6000 CAPITAL OUTLAY	-	220,108	3,000	0.0%
7000 TRANSFERS	-	141,454	-	0.0%
7999 CONTINGENCY	<u>190,681</u>	<u>-</u>	<u>200,136</u>	<u>1.9%</u>
DIRECT EXPENDITURE SUBTOTAL	<u>996,296</u>	<u>1,228,473</u>	<u>1,372,365</u>	<u>13.2%</u>
TOTAL EXPENDITURES	<u>9,534,063</u>	<u>9,345,582</u>	<u>10,434,181</u>	<u>100.0%</u>



\* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
COMPARATIVE BUDGET SUMMARY  
GENERAL FUND - UNRESTRICTED

**DISTRICTWIDE SERVICES**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	-	5,953	-	0.0%
2000 MANAGEMENT SALARIES	-	62,207	85,809	1.2%
2000 BOARD, COMMISSIONERS, OTHER	119,800	2,405,652	139,336	2.0%
3000 EMPLOYEE BENEFITS	130,744	247,425	156,234	2.2%
SALARY & BENEFIT SUBTOTAL	250,544	2,721,237	381,379	5.5%
4000 SUPPLIES & MATERIALS	46,840	10,943	48,471	0.7%
5000 OPERATING EXP	4,710,900	4,090,260	4,999,805 <sup>[a]</sup>	71.9%
6000 CAPITAL OUTLAY	2,000	584	623	0.0%
7000 TRANSFERS	1,385,584	4,201,648	1,421,768 <sup>[b]</sup>	20.5%
7999 CONTINGENCY	100,000	-	100,000	1.4%
DIRECT EXPENDITURE SUBTOTAL	6,245,324	8,303,436	6,570,667	94.5%
TOTAL EXPENDITURES	6,495,868	11,024,673	6,952,046	100.0%

[a] Operating Exp includes:

Database/License/Tech	\$ 1,964,000
Prop and Liability Insurance	\$ 1,100,000
Bank & Credit Card Charges	\$ 300,000
Legal & Collective Bargaining	\$ 300,000
Audit Costs	\$ 160,000
Online Parking Administration	\$ 120,000
Health Insurance Broker	\$ 117,500
Districtwide memberships	\$ 110,000
Unemployment insurance	\$ 100,000
Reserve for Uncollectible Enrollment	\$ 100,000
Other Miscellaneous Expense	\$ 628,305
Total	\$ 4,999,805

[b] Transfers in/out includes:

Campus Police Services	\$ 654,768
New Info Tech/Equip	\$ 350,000
College Work Study Match	\$ 162,000
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Gr Tchr/Acad Sen Travel	\$ 15,000
Class Staff Development	\$ 15,000
Total	\$ 1,421,768

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 COMPARATIVE BUDGET SUMMARY  
 GENERAL FUND - UNRESTRICTED

**UTILITIES**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET
5000 OPERATING EXP	4,255,000	3,896,348	4,255,000
7000 TRANSFERS	-	-	-
DIRECT EXPENDITURE SUBTOTAL	4,255,000	3,896,348	4,255,000
TOTAL EXPENDITURES	4,255,000	3,896,348	4,255,000

**INFRASTRUCTURE**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL EXPENDITURES	2015-16 ADOPTION BUDGET
5000 OPERATING EXP	-	-	-
7000 TRANSFERS	-	4,454,254	-
DIRECT EXPENDITURE SUBTOTAL	-	4,454,254	-
TOTAL EXPENDITURES	-	4,454,254	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET

GENERAL FUND - UNRESTRICTED

**RESERVES**

	<u>BUDGET</u>
Board Designated	
State Required Minimum 5%	7,991,634
Revenue Shortfall Contingency	5,000,000
Distributed Marketing	400,000
Emergency Preparedness	2,000,000
State Teachers' Retirement System (STRS)	1,000,000
Energy Efficiency	1,400,000
Other Post-Employment Benefits (OPEB)	0
Enrollment Growth	1,000,000
Unallocated	6,648,593

**2015-2016**

**ADOPTION BUDGET**



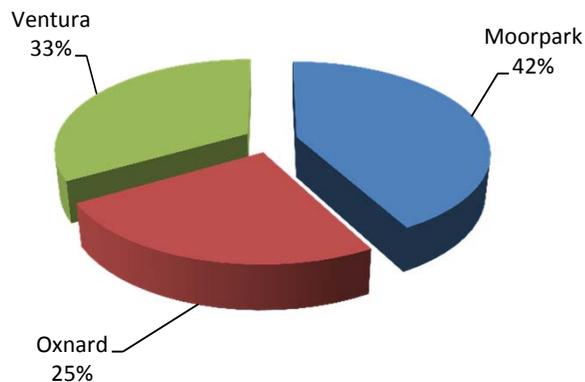
**GENERAL FUND DESIGNATED**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
GENERAL FUND-UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL	2015-16 ADOPTION BUDGET
8000 REVENUES <sup>[a]</sup>	2,190,000	-	3,134,000
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	322,702	45,447	1,296,450
5000 OTHER OPERATING EXP	1,072,256	95,300	2,652,370
6000 CAPITAL OUTLAY	1,215,471	409,091	2,566,025
7000 TRANSFERS (IN)/OUT	-	(4,454,254) <sup>[b]</sup>	-
<b>TOTAL EXPENDITURES</b>	<b>2,610,430</b>	<b>(3,904,416)</b>	<b>6,514,846</b>
Net Change Fund Balance			(3,380,846)
Beginning Fund Balance			6,514,846
Ending Fund Balance			3,134,000

**Expenditure Budget by Site**



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

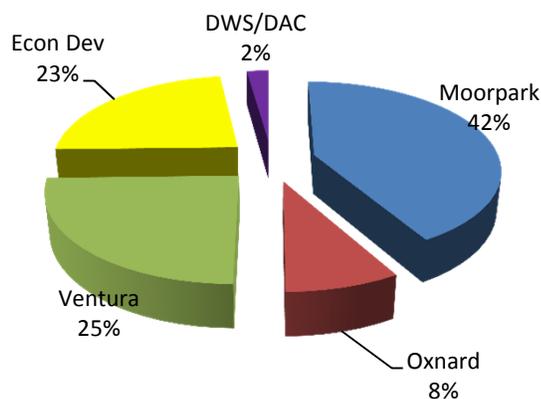
<sup>[b]</sup> Transfer in from General fund according to infrastructure allocation guidelines. See Appendix A-4 for detail.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
GENERAL FUND-UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL	2015-16 ADOPTION BUDGET
8000 REVENUES	4,755,965	4,544,506	4,749,134
1000 FACULTY SALARIES	-	3,573	3,600
2000 CLASSIFIED SALARIES	710,108	759,087	925,470
3000 EMPLOYEE BENEFITS	317,061	332,330	412,815
SALARY & BENEFIT SUBTOTAL	1,027,170	1,094,990	1,341,885
4000 SUPPLIES & MATERIALS	318,870	203,860	429,231
5000 OTHER OPERATING EXP	3,710,813	1,301,385	3,679,986
6000 CAPITAL OUTLAY	154,831	23,030	45,847
7000 TRANSFERS IN/OUT	4,643,561	2,719,521	3,958,297
TOTAL EXPENDITURES	9,855,244	5,342,785	9,455,246
Net Change Fund Balance			(4,706,112)
Beginning Fund Balance			9,519,508
Ending Fund Balance			4,813,396

**Expenditure Budget by Site**



**2015-2016**

**ADOPTION BUDGET**



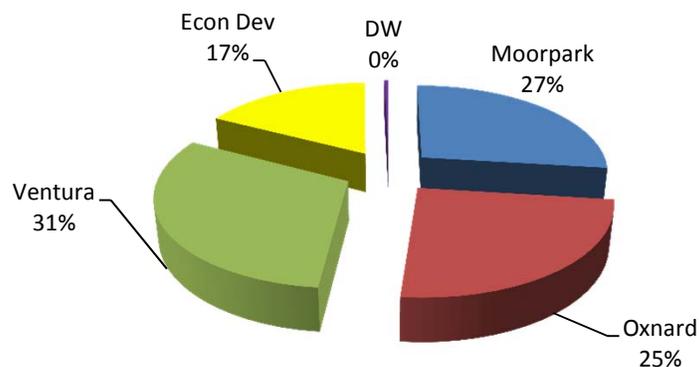
**GENERAL FUND RESTRICTED**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED

**FUND 12x BY MAJOR OBJECT**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL	2015-16 ADOPTION BUDGET
8000 REVENUES	25,684,369	19,796,980	32,922,292
1000 FACULTY SALARIES	3,552,925	3,519,216	4,543,959
2000 CLASSIFIED SALARIES	6,205,766	5,912,301	8,006,665
3000 EMPLOYEE BENEFITS	2,917,813	2,788,978	3,966,851
SALARY & BENEFIT SUBTOTAL	12,676,504	12,220,495	16,517,476
4000 SUPPLIES & MATERIALS	3,330,932	1,189,448	4,515,061
5000 OTHER OPERATING EXP	6,583,568	3,961,952	8,867,845
6000 CAPITAL OUTLAY	2,752,702	1,958,802	2,567,514
7000 TRANSFERS IN/OUT	340,324	471,815	473,991
TOTAL EXPENDITURES	25,684,030	19,802,512	32,941,885
Net Change Fund Balance			(19,594)
Beginning Fund Balance			418,710
Ending Fund Balance			399,116

**Expenditure Budget by Site**



See Appendix A-5 for detail.

**2015-2016**

**ADOPTION BUDGET**



**PARKING SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 PARKING SERVICES FUND  
 FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	Actual 2014-15	Budget 2015-16	Actual 2014-15	Budget 2015-16	Actual 2014-15	Budget 2015-16
BEGINNING BALANCE	693,087	739,472	498,026	(4,272)	1,191,113	735,200
REVENUES						
Parking Fees - Permits	612,861	620,000	197,702	207,000	810,563	827,000
Parking Fees - Permits BOGW	449,654	449,000	-	-	449,654	449,000
Parking Fees - Daily/Coin	831,026	830,000	-	-	831,026	830,000
Parking and Traffic Fines	422,309	420,000	-	-	422,309	420,000
Other Local Revenues/Fees	153	1,000	-	-	153	1,000
Interfund Transfer In from General Fund	644,584	654,768	-	-	644,584	654,768
TOTAL REVENUES	2,960,587	2,974,768	197,702	207,000	3,158,289	3,181,768
TOTAL FUNDS AVAILABLE	3,653,674	3,714,240	695,728	202,728	4,349,402	3,916,968
EXPENDITURES						
Classified Salaries	1,624,611	1,768,769	-	-	1,624,611	1,768,769
Employee Benefits	781,843	796,740	-	-	781,843	796,740
Supplies and Materials	48,325	55,150	-	-	48,325	55,150
Operating Expenditures	292,486	296,732	-	-	292,486	296,732
Capital Outlay	166,937	55,500	-	2,728	166,937	58,228
Interfund Transfer Out	-	-	700,000	200,000	700,000	200,000
TOTAL EXPENDITURES	2,914,202	2,972,891	700,000	202,728	3,614,202	3,175,619
ENDING BALANCE	739,472	741,349	(4,272)	0	735,200	741,349

**2015-2016**

**ADOPTION BUDGET**



**HEALTH SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
HEALTH SERVICES FUND  
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		DISTRICTWIDE		TOTAL	
	Actual 2014-15	Budget 2015-16								
BEGINNING FUND BALANCE	1,702,295	1,749,864	877,505	892,185	1,236,959	1,276,418	1,273,266	1,273,266	5,090,025	5,191,733
REVENUES										
State Mandated Costs-Block Grant	171,904	93,000	83,082	45,000	155,768	84,000	-	-	410,754	222,000
Student Health Fees	627,674	650,000	271,683	272,000	546,778	555,476	-	-	1,446,135	1,477,476
Other Student Charges	25,339	22,500	20,296	17,000	24,262	24,000	-	-	69,897	63,500
Other Local Income	5,815	4,500	4,261	1,000	4,087	-	-	-	14,163	5,500
TOTAL REVENUES	830,732	770,000	379,322	335,000	730,895	663,476	-	-	1,940,949	1,768,476
EXPENDITURES										
Academic Salaries	124,054	131,636	65,065	83,284	111,550	111,468	-	-	300,669	326,388
Classified Salaries	333,959	357,685	127,164	151,405	183,592	238,973	-	-	644,715	748,063
Employee Benefits	190,811	197,114	82,501	97,990	159,876	198,210	-	-	433,188	493,314
Supplies & Materials	27,253	28,500	26,029	28,466	39,924	44,892	-	-	93,206	101,858
Operating Expenses	95,482	119,370	63,883	68,247	140,088	358,843	-	-	299,453	546,460
Capital Outlay	11,604	4,000	-	1,500	406	15,700	-	-	12,010	21,200
TOTAL EXPENDITURES	783,163	838,305	364,642	430,892	635,436	968,086	-	-	1,783,241	2,237,283
OPERATING SURPLUS(DEFICIT)	47,569	(68,305)	14,680	(95,892)	95,459	(304,610)	-	-	157,708	(468,807)
INTRAFUND TRANSFER IN(OUT)	-	-	-	-	(56,000)	-	-	-	(56,000)	-
ENDING FUND BALANCE	1,749,864	1,681,559	892,185	796,293	1,276,418	971,808	1,273,266	1,273,266	5,191,733	4,722,926

**2015-2016**

**ADOPTION BUDGET**



**SPECIAL REVENUE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 SPECIAL REVENUE FUND  
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)  
 INSTRUCTIONAL LAB OUTLET

	OXNARD	
	ACTUAL 2014-15	BUDGET 2015-16
BEGINNING BALANCE	101,093	122,832
REVENUES		
Food Sales	128,896	134,000
Catering Sales	37,285	32,000
Interfund Transfer In	-	-
TOTAL REVENUES	166,181	166,000
TOTAL FUNDS AVAILABLE	267,274	288,832
EXPENDITURES		
Classified Salaries	9,756	10,444
Employee Benefits	7,114	7,232
Students	4,146	5,099
Supplies and Materials	377	1,800
Operating Expenditures	13,050	13,920
Capital Outlay	-	-
Interfund Transfer Out (Purchases)	110,000	125,000
TOTAL EXPENDITURES	144,443	163,494
ENDING BALANCE	122,832	125,338 *

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

**2015-2016**

**ADOPTION BUDGET**



**CHILD CARE CENTER FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 CHILD CARE CENTER FUND  
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	ACTUAL 2014-15	BUDGET 2015-16	ACTUAL 2014-15	BUDGET 2015-16	ACTUAL 2014-15	BUDGET 2015-16	ACTUAL 2014-15	BUDGET 2015-16
BEGINNING FUND BALANCE	134,861	157,879	244,456	83,764	4,264	17,304	383,581	258,947
REVENUES								
Child Care Tax Bailout Apportionment	30,491	30,491	30,491	-	30,491	30,491	91,473	60,982
Child Care Fees	324,894	393,699	112,259	-	179,589	200,000	616,743	593,699
Child Care Fees-paid by grants/aid	-	-	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	29,560	-	28,613	32,000	58,173	32,000
Other Revenue	20	-	1	-	10	-	31	-
TOTAL REVENUES	355,405	424,190	172,311	-	238,703	262,491	766,419	686,681
EXPENDITURES								
Classified Salaries	211,340	230,734	212,384	-	188,710	198,425	612,434	429,159
Employee Benefits	107,427	90,159	118,884	-	79,322	81,383	305,633	171,543
Supplies & Materials	9,172	14,000	32	-	5,925	5,000	15,129	19,000
Operating Expenses	4,448	12,840	1,702	-	2,707	28,682	8,857	41,522
Non Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	332,387	347,733	333,003	-	276,664	313,491	942,054	661,224
OPERATING INCOME (LOSS)	23,018	76,457	(160,692)	-	(37,960)	(51,000)	(175,634)	25,457
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	51,000	51,000	51,000	51,000
TOTAL NON OPERATING REV// (EXP)	-	-	-	-	51,000	51,000	51,000	51,000
NET CHANGE IN BALANCE	23,018	76,457	(160,692)	-	13,040	-	(124,634)	76,457
ENDING FUND BALANCE	157,879	234,336	83,764	83,764	17,304	17,304	258,947	335,403

**2015-2016**

**ADOPTION BUDGET**



**FOOD SERVICE FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 VENDING OPERATIONS  
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	ACTUALS 2014-15	BUDGET 2015-16	ACTUALS 2014-15	BUDGET 2015-16	ACTUALS 2014-15	BUDGET 2015-16	ACTUALS 2014-15	BUDGET 2015-16
BEGINNING FUND BALANCE	170,658	221,333	471,082	427,246	33,769	50,254	675,509	698,833
REVENUE								
Vending Commission	70,498	75,000	20,512	23,000	42,978	50,000	133,988	148,000
Other local income (Coke bonus pymt)	11,667	11,667	11,667	11,667	11,667	11,667	35,001	35,000
TOTAL REVENUE	82,165	86,667	32,179	34,667	54,645	61,667	168,989	183,000
OPERATING EXPENDITURES								
Classified Salaries	-	-	0	-	-	-	-	-
Employee Benefits	-	-	0	-	-	-	-	-
Student Salaries and Benefits	10,298	8,158	0	-	5,183	5,099	15,481	13,256
Supplies & Materials	1,192	5,600	0	-	2,978	3,500	4,170	9,100
Operating Expenses	-	2,625	1,015	-	-	-	1,015	2,625
TOTAL OPERATING EXPENDITURES	11,490	16,383	1,015	-	8,160	8,599	20,665	24,981
OPERATING INCOME (LOSS) – FOODSERVICE	70,675	70,284	31,164	34,667	46,485	53,069	148,324	158,019
NON OPERATING EXPENSES								
Capital Outlay	0	-	0	-	-	-	-	-
Transfers In / (Out)	(20,000)	(20,000)	(75,000)	(75,000)	(30,000)	(53,068)	(125,000)	(148,068)
TOTAL NON OPERATING EXPENSES	20,000	20,000	75,000	75,000	30,000	53,068	125,000	148,068
NET CHANGE IN BALANCE	50,675	50,284	(43,836)	(40,333)	16,485	1	23,324	9,951
ENDING FUND BALANCE	221,333	271,617	427,246	386,913	50,254	50,254	698,833	708,784

**2015-2016**

**ADOPTION BUDGET**



**INTERNAL SERVICES FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2014-15 Adoption Budget</u>	<u>2014-15 Actuals</u>	<u>2015-16 Adoption Budget</u>
BEGINNING BALANCE	1,072,471	1,072,471	1,111,135
REVENUES			
TRANSFERS FROM OTHER FUNDS	75,000	75,000	75,000
FUND RECOVERY	-	-	-
TOTAL FUNDS AVAILABLE	1,147,471	1,147,471	1,186,135
EXPENDITURES			
SELF-INSURANCE COSTS	85,000	16,598	85,000
SETTLEMENTS	65,000	19,737	65,000
ENDING BALANCE	997,471	1,111,135	1,036,135

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2014-15 Adoption Budget</u>	<u>2014-15 Actuals</u>	<u>2015-16 Adoption Budget</u>
BEGINNING BALANCE	1,777,864	1,777,864	2,145,869
REVENUES	-	368,155	-
EXPENDITURES	-	150	-
ENDING BALANCE	1,777,864	2,145,869	2,145,869

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2014-15 Adoption Budget</u>	<u>2014-15 Actuals</u>	<u>2015-16 Adoption Budget</u>
BEGINNING LIABILITY	742,900	742,900	707,007
INSTRUCTIONAL EXPENSE/BANKING	174,000	110,568	112,000
USAGE	(124,000)	(146,461)	(147,000)
ENDING LIABILITY	792,900	707,007	672,007

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2014-15 Adoption Budget</u>	<u>2014-15 Actuals</u>	<u>2015-16 Adoption Budget</u>
BEGINNING BALANCE	37,532	37,532	913,483
TRANSFER IN (from all funds as fringe benefit %)	12,548,725	12,280,791	13,819,176
TRANSFER IN FROM RESERVES	-	1,000,000	-
EXPENDITURES (actual premiums)			
premiums	11,402,379	11,604,840	10,355,400
misc	-	-	-
TRANSFER OUT (to irrevocable trust)	1,180,000	800,000	2,000,000
ENDING BALANCE	3,878	913,483	2,377,258

(Total Liability is \$138.3 million as of the Nov 2014 actuarial)

Balance of the Irrevocable trust is \$17 million as of June 30, 2015

**2015-2016**

**ADOPTION BUDGET**



**FINANCIAL AID FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 FINANCIAL AID FUND  
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	Direct Loans	TOTAL
BEGINNING FUND BALANCE	-	-	-	-	-	4,215	-	4,215
REVENUES								
Federal Income	-	-	-	35,800,000	461,200	-	4,849,000	41,110,200
State Income	2,847,000	75,000	203,000	-	-	-	-	3,125,000
Local Income	-	-	-	-	-	170	-	170
TOTAL REVENUES	2,847,000	75,000	203,000	35,800,000	461,200	170	4,849,000	44,235,370
TOTAL FUNDS AVAILABLE	2,847,000	75,000	203,000	35,800,000	461,200	4,385	4,849,000	44,239,585
EXPENDITURES & OTHER OUTGO								
Transfers Out	-	-	-	-	-	170	-	170
Student Financial Aid	2,847,000	75,000	203,000	35,800,000	461,200	-	4,849,000	44,235,200
TOTAL EXPENDITURES & OTHER OUTGO	2,847,000	75,000	203,000	35,800,000	461,200	170	4,849,000	44,235,370
ENDING FUND BALANCE	-	-	-	-	-	4,215	-	4,215

(Does not include BOG Waivers)

**2015-2016**

**ADOPTION BUDGET**



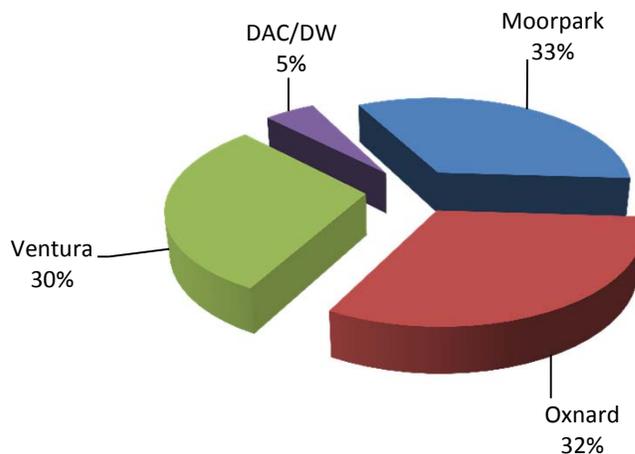
**CAPITAL PROJECTS FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

**FUND 4x BY MAJOR OBJECT**

	2014-15 ADOPTION BUDGET	2014-15 ACTUAL	2015-16 ADOPTION BUDGET
8000 REVENUES	5,421,549	8,603,231	5,254,533
1000 FACULTY SALARIES	-	-	-
2000 CLASSIFIED SALARIES	-	2,930	-
3000 EMPLOYEE BENEFITS	-	226	-
SALARY & BENEFIT SUBTOTAL	-	3,156	-
4000 SUPPLIES & MATERIALS	61,395	81,587	69,659
5000 OTHER OPERATING EXP	334,055	605,052	681,040
6000 CAPITAL OUTLAY	50,577,426	19,089,918	38,525,324
7000 TRANSFERS IN/OUT	5,125,531	1,714,380	3,866,639
TOTAL EXPENDITURES	56,098,407	21,494,093	43,142,662
Net Change Fund Balance			(37,888,129)
Beginning Fund Balance			40,028,472
Ending Fund Balance			2,140,343

**Expenditure Budget by Site**



See Appendix A-6 for detail.

**2015-2016**

**ADOPTION BUDGET**



**APPENDICES**

**2015-2016**

**ADOPTION BUDGET**



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



**2015-2016**

**ADOPTION BUDGET**



**GENERAL FUND HISTORICAL  
EXPENDITURES & HEADCOUNTS**

**A-2**

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

		FY06		FY07		FY08		FY09		FY10	
FTES											
	<i>funded</i>	24,163		24,813		26,381		26,847		25,841	
	<i>actual</i>	24,163		24,813		26,381		29,348		29,218	
<b>Revenue</b>		<b>119,566,022</b>		<b>127,105,471</b>		<b>136,167,317</b>		<b>140,905,801</b>		<b>136,316,095</b>	
Faculty											
salary		49,684,232		51,776,145		57,469,055		58,455,912		57,691,334	
payroll driven		5,951,803		5,742,940		6,133,202		6,295,263		6,221,260	
health & welfare		4,276,060		4,915,309		4,747,383		5,007,471		5,706,317	
Retiree/HRL**		2,590,717		3,139,174		3,630,377		3,540,681		3,549,716	
Total Faculty		62,502,811	53.6%	65,573,569	53.4%	71,980,017	53.3%	73,299,328	54.4%	73,168,627	54.6%
Management *											
salary		4,910,159		4,672,873		5,572,392		6,655,537		6,208,087	
payroll driven		643,674		563,519		677,673		881,744		868,171	
health & welfare		406,244		396,114		491,249		590,708		586,033	
Retiree/HRL**		415,597		428,413		560,775		491,652		413,192	
Total Management		6,375,674	5.5%	6,060,920	4.9%	7,302,089	5.4%	8,619,641	6.4%	8,075,483	6.0%
Classified											
salary		14,788,336		15,317,074		16,478,408		18,497,984		18,191,742	
payroll driven		2,948,523		2,891,291		3,034,162		3,460,100		3,477,713	
health & welfare		3,164,866		3,354,433		3,698,598		3,979,132		4,111,490	
Retiree/HRL**		2,014,907		2,554,642		2,298,501		2,283,600		2,218,482	
Total Classified		22,916,632	19.6%	24,117,440	19.6%	25,509,668	18.9%	28,220,816	21.0%	27,999,428	20.9%
Sup/Conf/Other *											
salary		3,480,982		3,860,385		4,536,098		4,337,870		4,203,633	
payroll driven		562,292		562,283		620,691		611,777		614,536	
health & welfare		453,088		508,838		577,234		558,981		549,040	
Retiree/HRL**		334,703		447,713		397,820		345,627		308,219	
Total Sup/Conf/Other		4,831,066	4.1%	5,379,220	4.4%	6,131,843	4.5%	5,854,255	4.3%	5,675,428	4.2%
<b>Total Personnel Exp</b>		<b>96,626,183</b>	<b>82.8%</b>	<b>101,131,149</b>	<b>82.4%</b>	<b>110,923,618</b>	<b>82.2%</b>	<b>115,994,039</b>	<b>86.1%</b>	<b>114,918,966</b>	<b>85.8%</b>
Supplies & Materials		1,232,820	1.1%	1,352,052	1.1%	1,775,660	1.3%	1,796,084	1.3%	1,669,622	1.2%
Other Expenditures		10,384,445	8.9%	12,006,562	9.8%	13,128,649	9.7%	12,320,532	9.1%	12,219,128	9.1%
Capital Outlay		1,209,179	1.0%	2,114,059	1.7%	927,669	0.7%	427,325	0.3%	334,672	0.2%
Other Outgo		7,230,646	6.2%	6,146,291	5.0%	8,222,356	6.1%	4,139,816	3.1%	4,871,794	3.6%
<b>Total Direct Exp</b>		<b>20,057,090</b>	<b>17.2%</b>	<b>21,618,964</b>	<b>17.6%</b>	<b>24,054,334</b>	<b>17.8%</b>	<b>18,683,758</b>	<b>13.9%</b>	<b>19,095,215</b>	<b>14.2%</b>
<b>Total Expenditures</b>		<b>116,683,273</b>		<b>122,750,113</b>		<b>134,977,952</b>		<b>134,677,798</b>		<b>134,014,181</b>	

FY11		FY12		FY13		FY14		FY15	
26,530		24,391		24,700		25,311		26,023	
27,333		26,458		25,036		25,311		26,023	
<b>137,799,108</b>		<b>126,182,001</b>		<b>126,524,926</b>		<b>137,426,786</b>		<b>142,464,149</b>	
55,236,772		53,292,636		50,239,973		52,895,931		55,876,356	
6,168,478		6,493,334		5,967,982		5,713,480		6,395,354	
5,522,753		5,882,413		6,806,471		6,991,472		7,464,146	
3,873,271		5,445,051		6,130,543		6,538,570		6,596,222	
70,801,273	52.8%	71,113,435	54.1%	69,144,969	54.7%	72,139,452	54.4%	76,332,077	53.9%
5,862,297		5,871,959		5,765,993		5,819,687		6,158,851	
872,155		921,546		900,525		848,092		927,303	
572,702		599,789		584,837		654,017		663,033	
790,521		915,597		992,121		1,104,190		1,119,834	
8,097,676	6.0%	8,308,890	6.3%	8,243,476	6.5%	8,425,987	6.4%	8,869,022	6.3%
17,470,685		16,304,500		14,806,466		16,083,503		16,917,257	
3,562,189		3,546,161		3,213,658		3,307,067		3,565,458	
4,098,897		4,024,525		3,728,686		4,251,854		4,221,804	
2,417,697		2,554,574		2,474,329		2,915,306		3,043,983	
27,549,468	20.5%	26,429,761	20.1%	24,223,139	19.2%	26,557,730	20.0%	27,748,503	19.5%
4,642,222		4,708,073		4,732,250		4,855,869		4,975,585	
694,240		757,401		792,522		763,520		773,433	
599,935		650,548		725,104		808,782		758,059	
402,186		472,824		541,169		612,248		590,136	
6,338,583	4.7%	6,588,846	5.0%	6,791,044	5.4%	7,040,419	5.3%	7,097,213	5.0%
<b>112,787,000</b>	<b>84.1%</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>
1,901,863	1.4%	1,864,553	1.4%	1,714,340	1.4%	1,879,224	1.4%	1,802,137	1.3%
11,529,762	8.6%	11,283,434	8.6%	11,561,194	9.1%	11,754,761	8.9%	11,956,566	8.4%
920,548	0.7%	561,381	0.4%	645,889	0.5%	448,894	0.3%	596,108	0.4%
7,044,453	5.2%	5,410,247	4.1%	4,157,242	3.3%	4,407,215	3.3%	7,291,063	5.1%
<b>21,396,626</b>	<b>15.9%</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>134,183,627</b>		<b>131,560,547</b>		<b>126,481,293</b>		<b>132,653,681</b>		<b>141,692,690</b>	

Ventura County Community College District

Expense by Activity

General Fund- Unrestricted & Restricted

Total District	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Admissions & Records	2,176,628	2,105,558	1,987,447	1,919,076	1,746,533	1,929,540	1,976,126
Ancillary Services	2,161,817	2,506,887	2,696,553	1,757,776	1,347,427	1,355,084	1,463,975
Auxiliary Services	764,630	778,370	821,584	886,252	970,933	911,205	1,132,049
Community Services & Economic Dev	2,816,331	1,949,057	1,588,186	1,561,425	1,056,558	861,422	845,954
General Institutional Support Svcs	26,479,955	23,428,669	22,040,586	21,888,349	22,306,130	22,784,816	26,467,939
Instructional	72,519,253	72,146,655	69,419,794	68,775,153	66,127,079	69,922,917	74,758,697
Instructional Administration	8,798,962	11,157,815	11,293,264	11,855,751	11,259,018	11,966,366	12,316,971
Instructional Support Services	4,335,222	3,866,934	3,323,146	3,242,230	3,231,640	3,346,721	3,289,389
Long-Term Debt & Other Financing	566,499	566,499	566,499	566,499	141,625	-	0.0%
Operation & Maintenance of Plant	13,078,606	12,495,462	13,086,827	12,932,493	12,740,848	13,572,028	14,148,948
Physical Property And Related Acqui	31,248	18,937	(109)	-	83,361	13,326	114,354
Planning, Policymaking & Coordination	3,085,191	2,964,021	2,630,575	2,562,144	2,658,072	2,758,226	3,190,565
Student Counseling and Guidance	7,751,573	6,899,739	6,798,487	6,389,751	5,783,627	6,356,874	7,830,809
Student Svcs Other	13,871,492	14,528,113	12,353,833	11,218,984	11,512,960	13,109,057	14,064,231
Transfer, Student Aid & Other Outgo	6,404,935	6,597,407	9,222,568	5,167,687	4,953,532	(699,028)	6,787,009
<b>Total</b>	<b>164,842,342</b>	<b>162,010,124</b>	<b>157,829,237</b>	<b>150,723,569</b>	<b>145,919,344</b>	<b>148,188,553</b>	<b>168,387,014</b>

# Ventura County Community College District Employee Headcounts

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Total CA Res FTES (actual)	24,163	24,813	26,381	29,348	29,218	27,333	26,458	25,036	25,311	26,023
Total CA Res FTES (funded)	24,163	24,813	26,381	26,847	25,841	26,530	24,391	24,700	25,311	26,023

	Fall05	Fall06	Fall07	Fall08	Fall09	Fall10	Fall11	Fall12	Fall13	Fall14
Full Time Academic <sup>1</sup>	406	386	398	417	398	395	392	381	379	388
Part Time Academic (FTEF) <sup>2(a)</sup>	386	414	437	428	382	339	323	314	324	326
<b>Total Faculty (FTEF)</b>	<b>792</b>	<b>800</b>	<b>835</b>	<b>845</b>	<b>780</b>	<b>734</b>	<b>715</b>	<b>695</b>	<b>703</b>	<b>714</b>
Management <sup>(b)</sup>	42	40	47	56	54	46	46	45	41	44
Supervisors <sup>(c)</sup>	32	31	32	31	29	32	33	36	38	34
Classified	457	457	464	496	479	444	419	370	393	381
Confidential	12	12	12	12	12	13	14	13	12	11
Other	-	-	-	-	-	-	-	-	-	-
<b>Total Non Faculty <sup>3</sup></b>	<b>543</b>	<b>540</b>	<b>555</b>	<b>595</b>	<b>574</b>	<b>535</b>	<b>512</b>	<b>464</b>	<b>484</b>	<b>470</b>

a) Does not include extra hourly assignments for FT faculty

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

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

Source:

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

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

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

**2015-2016**

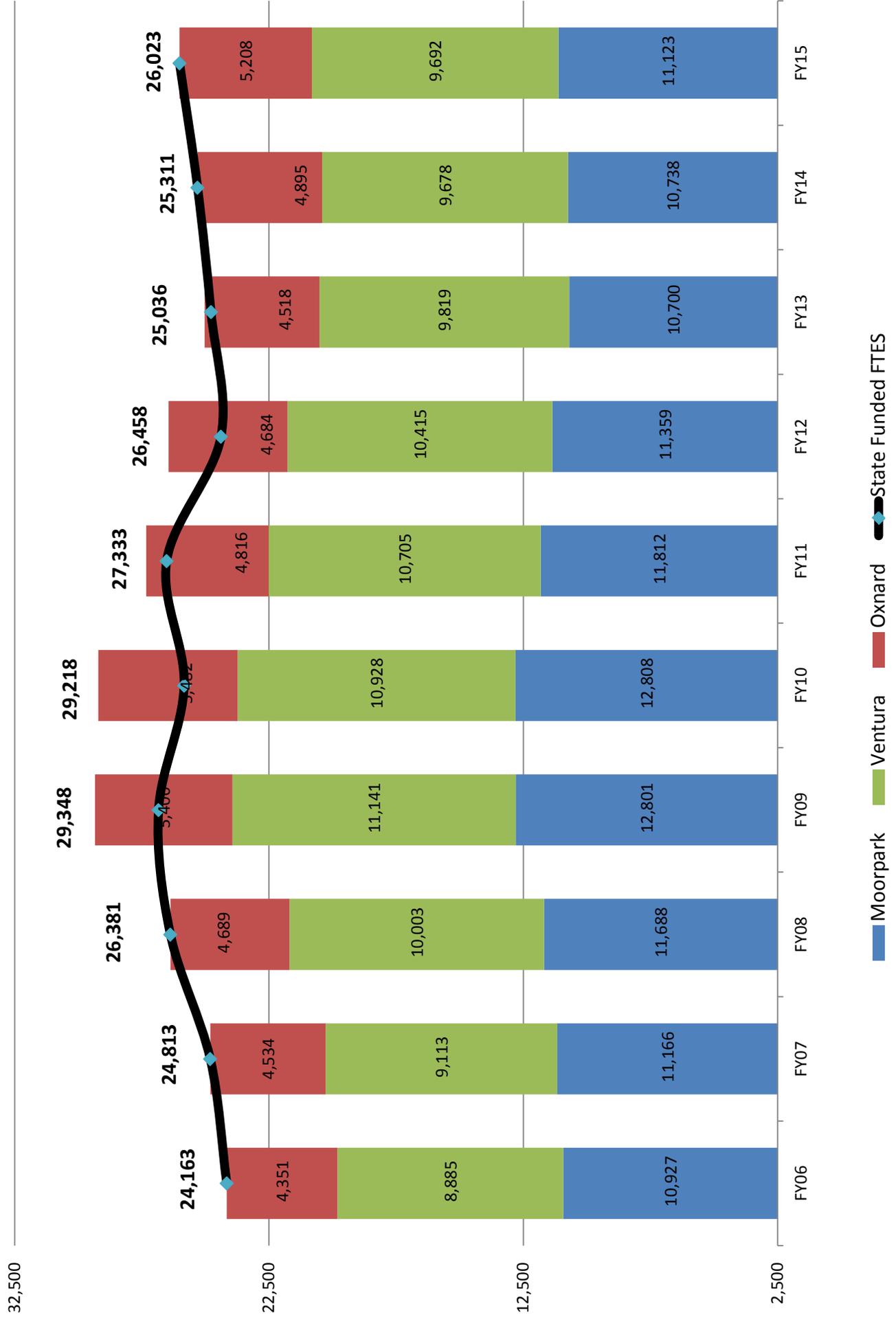
**ADOPTION BUDGET**



**HISTORICAL FTES**

**A-3**

# District Generated Resident FTES



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

**2015-2016**

**ADOPTION BUDGET**



**GENERAL FUND DESIGNATED – DETAIL**

**A-4**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE  
 FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	1,246,272	-	1,246,272	-
15221	MC	Library Materials & Databases	219,911	-	219,911	-
15222	MC	Inst & Non Inst Equip	568,174	-	568,174	-
15223	MC	Tech Hardware & Software	423,601	-	423,601	-
15224	MC	Other	287,485	-	287,485	-
25220	OC	Sch Maint & Capital Furniture	750,057	-	750,057	-
25221	OC	Library Materials & Databases	77,616	-	77,616	-
25222	OC	Inst & Non Inst Equip	294,148	-	294,148	-
25223	OC	Tech Hardware & Software	215,137	-	215,137	-
25224	OC	Other	260,469	-	260,469	-
35220	VC	Sch Maint & Capital Furniture	898,920	-	898,920	-
35221	VC	Library Materials & Databases	132,380	-	132,380	-
35222	VC	Inst & Non Inst Equip	439,157	-	439,157	-
35223	VC	Tech Hardware & Software	483,902	-	483,902	-
35224	VC	Other	217,617	-	217,617	-
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			6,514,846	-	6,514,846	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
12909	MC	Zoo Operations	719,505	184,500	225,442	678,563
15002	MC	Civic Center	3	110,000	110,003	-
15004	MC	Indirect Cost Recovery	88,074	11,672	99,746	-
15010	MC	Leases	5,000	27,000	27,000	5,000
15024	MC	Proctoring/Testing Fees	9,157	3,500	12,657	-
15026	MC	Bookstore Lease	3,192,210	350,000	3,199,981	342,229
1512x	MC	Community Services	-	50,000	50,000	-
15200	MC	International Students	-	221,000	221,000	-
22073	OC	Foundation support	5,123	129,776	129,776	5,123
22147	OC	CSSC County Lease	645,448	-	-	645,448
22904	OC	Children Center	-	162,491	162,491	-
24461	OC	Auto Body	8,199	200	1,300	7,099
24510	OC	Dental Hygiene	15,418	20,000	20,000	15,418
24528	OC	Fire Academy-CPAT	118,481	45,000	44,996	118,485
24565	OC	EMT Skills Testing	6,740	6,000	5,999	6,741
24567	OC	State Fire Training	-	40,000	40,000	-
25002	OC	Civic Center	204,027	125,000	74,150	254,877
25003	OC	Community Services/Traffic School	70	-	-	70
25004	OC	Indirect Cost Recovery	500,332	85,250	122,000	463,582
25010	OC	Leases	90,422	39,000	30,000	99,422
25023	OC	College Improvement Fund	20,896	-	(24,190)	45,086
25024	OC	Proctoring/Testing Fees	3,743	500	500	3,743
25025	OC	Institute for Latino Arts	7,536	-	(8,110)	15,646
25026	OC	Bookstore Lease	39,687	170,000	170,028	39,659
25200	OC	International Students	-	16,000	-	16,000
25201	OC	CC Foundation Smog Ref & Tech	2,470	12,000	12,000	2,470
31031	VC	GIS	520	-	520	-
35002	VC	Civic Center	-	304,000	304,000	-
35003	VC	Community Services	1,887	-	1,887	-
35004	VC	Indirect Cost Recovery	525,609	-	169,399	356,210
3501x	VC	Leases	65,250	116,939	69,562	112,627
35023	VC	Athletic Advertising	19,885	51,000	5,000	65,885
35024	VC	Testing Fees	34,378	13,000	35,619	11,759
35026	VC	Bookstore Lease	1,405,921	325,000	1,742,862	(11,941)
35200	VC	International Students	-	75,000	-	75,000
75004	DAC	Indirect Cost Recovery	438,534	-	135,000	303,534
82123	DWS	Remote Registration	249,966	-	12,237	237,729
82132	DWS	Safety Progs, Training, Imple.	63,925	-	63,925	-
89820	DWS	Financial Aid Administration Allowance	-	170	-	170
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			8,488,416	2,693,998	7,266,780	3,915,634
TOTAL GF- UNRESTRICTED DESIGNATED (ECON DEV)			1,031,092	2,055,136	2,188,466	897,762
<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>			<b>9,519,508</b>	<b>4,749,134</b>	<b>9,455,246</b>	<b>4,813,396</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 - CENTRALIZED ECONOMIC DEVELOPMENT

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
53001	DWS	District Economic Development Off	1,031,092	368,003	501,333	897,762
54001	DWS	Contract Education (CE)	-	10,000	10,000	-
54003	DWS	COV HR Dept Training	-	75,000	75,000	-
54005	DWS	COV Behavioral Health	-	20,888	20,888	-
54008	DWS	NSWC PHD (CE)	-	44,840	44,840	-
54010	DWS	COV Title IVE Casa (CE)	-	463,965	463,965	-
54011	DWS	COV Title IVE Special Projects (CE)	-	1,063,320	1,063,320	-
54016	DWS	Spatz Laboratories:Leadership Training	-	9,120	9,120	-
TOTAL CENTRALIZED ECONOMIC DEVELOPMENT			1,031,092	2,055,136	2,188,466	897,762

**2015-2016**

**ADOPTION BUDGET**



**GENERAL FUND RESTRICTED-DETAIL**

**A-5**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND - RESTRICTED EXPENDITURES

FUND	DESCRIPTION	2015-16 ADOPTION BUDGET					2014-15
		MC	OC	VC	DW	TOTAL	ADOPTION BUDGET
121	State Categorical Funds	5,451,930	4,263,334	5,930,978	9,451	15,655,693	9,925,774
125	Other State Grants	590,392	235,733	602,807	-	1,428,933	1,235,133
126	Federal and Local Grants	851,242	2,491,328	1,945,139	5,591,118	10,878,827	9,872,510
127	Contracts	-	189,810	80,000	-	269,810	269,810
128X	Restricted Lottery & IELM	1,813,784	740,203	1,412,578	-	3,966,565	3,597,018
129	Other Restricted	175,367	189,833	259,291	117,566	742,057	783,786
TOTAL GENERAL FUND RESTRICTED		8,882,715	8,110,242	10,230,792	5,718,135	32,941,885	25,684,030

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (STATE CATEGORICAL) EXPENDITURES

FUND 121

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTALS
x6001	CARE	22,273	147,864	44,867	-	215,004
x6002	DSPS	891,470	395,272	874,201	-	2,160,943
x6003	EOPS	359,086	690,945	580,795	-	1,630,826
x6009	Excess College Effort - DSPS	17,767	7,049	28,245	-	53,062
x6038	TANF	34,421	56,578	52,371	-	143,370
x6111	BFAP-SFAA	391,967	323,696	481,478	-	1,197,141
x6114	Student Success & Support Program (Carryover)	934,866	284,397	822,644	-	2,041,907
x6115	Student Equity (Carryover)	250,249	369,637	359,660	-	979,545
x6214	Student Success & Support Program	1,604,208	874,338	1,528,700	-	4,007,246
x6215	Student Equity	376,255	407,497	434,730	-	1,218,482
x7010	Perkins IV Title I Part C	212,744	196,095	288,150	-	696,989
x7041	CalWORKS	147,324	242,861	224,720	-	614,905
x7101	Perkins IV Transitions	45,119	45,119	45,119	-	135,357
x8234	ESL/Basic Skills 14-15 (Carryover)	78,680	110,267	79,799	-	268,746
x8235	ESL/Basic Skills 15-16	85,500	111,719	85,500	-	282,719
86029	Staff Diversity	-	-	-	9,451	9,451
TOTAL STATE CATEGORICAL FUNDS		5,451,930	4,263,334	5,930,978	9,451	15,655,693

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (STATE GRANTS) EXPENDITURES

FUND 125

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
X7012	CTE Enhancement Fund 60% Local Share	114,111	135,686	171,643	-	421,441
X7013	CTE Enhancement Fund 40% Regional Share	108,000	-	-	-	108,000
x7054	Foster and Kinship Care Education (FKCE)	104,353	98,879	101,904	-	305,135
x7359	ADN Enrollment Growth Nursing Grant 14-15 (c	79,861	-	-	-	79,861
x7559	ADN Enrollment Growth Nursing Grant 15-16	66,887	-	101,087	-	167,974
x7659	A+R+R ADN Grant 15-16	114,000	-	114,000	-	228,000
18701	DSN-Biotech Workshop- COC	1,040	-	-	-	1,040
x8702	Prop 39 Clean Energy Wrkplc Program Grant	2,140	1,168	14,984	-	18,292
37096	FSS-MESA	-	-	50,500	-	50,500
38060	Adult Ed Consortium Grant, AB86	-	-	48,689	-	48,689
TOTAL STATE GRANT FUNDS		590,392	235,733	602,807	-	1,428,933

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
GENERAL FUND- RESTRICTED (OTHER GRANTS AND CONTRACTS) EXPENDITURES

FUND 126 (GRANTS)

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x3013	CDE-CA Career Pathways Trust Yr 1	405,425	260,437	373,744	2,260,870	3,300,475
x3023	CDE-CA Career Pathways Trust Yr 2	350,476	154,344	99,142	3,330,247	3,934,209
x7167	Title V HSI Cooperative - Year 3	-	-	1	-	1
x7168	Title V HSI Cooperative - Year 4	-	42,683	32,871	-	75,553
x7169	Title V HSI Cooperative - Year 5	-	58,564	364,095	-	422,659
x7211	CSUCI Project ALAS Yr 1	48,887	36,977	47,131	-	132,994
x7212	CSUCI Project ALAS Yr 2	40,608	47,110	47,111	-	134,829
x7314	CSUCI ACCESSO Year 3	-	5,487	-	-	5,487
x7315	CSUCI ACCESSO Year 4	-	4,057	20,007	-	24,064
x7316	CSUCI ACCESSO Year 5	-	29,500	39,500	-	69,000
x8403	CA Early Childhood Mentor Program	178	150	-	-	328
18332	CSU-Hybrid Labs Consortium	5,669	-	-	-	5,669
27075	SBVCDS Dental Assisting Program	-	74,344	-	-	74,344
27181	STEM II- Year 2	-	27,675	-	-	27,675
27182	STEM II- Year 3	-	69,098	-	-	69,098
27183	STEM II- Year 4	-	538,296	-	-	538,296
27184	STEM II- Year 5	-	1,133,400	-	-	1,133,400
28108	VCCF- Boots to Books Yr 2	-	9,206	-	-	9,206
37051	Ryan O'Neil Memorial Fund	-	-	20	-	20
37053	Muslim Journeys - NEH	-	-	164	-	164
37204	Title V HSI - VELOCIDAD - Year 3	-	-	210,047	-	210,047
37205	Title V HSI - VELOCIDAD - Year 4	-	-	587,277	-	587,277
38049	Arthur Rupe Foundation II (Carryover)	-	-	5,196	-	5,196
38050	Arthur Rupe Foundation FY15 (Carryover)	-	-	2,670	-	2,670
38051	Arthur Rupe Foundation FY16	-	-	71,000	-	71,000
38320	NSF Guitar Project Sinclair CCD Yr 1	-	-	7,271	-	7,271
38321	NSF Guitar Project Sinclair CCD Yr 2	-	-	19,899	-	19,899
38322	NSF Guitar Project Sinclair CCD Yr 3	-	-	17,995	-	17,995
TOTAL GRANT FUNDS		851,242	2,491,328	1,945,139	5,591,118	10,878,827

FUND 127 (CONTRACTS)

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
26012	State Dept of Rehabilitation - Workability III	-	189,810	-	-	189,810
37050	Dept. of Youth Authority Year 1	-	-	80,000	-	80,000
TOTAL CONTRACT FUNDS		-	189,810	80,000	-	269,810

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED

FUNDS 128XX

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

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTALS
VAR	Restricted Lottery	1,508,960	332,791	1,123,521	2,965,272
	TOTAL RESTRICTED LOTTERY FUNDS	1,508,960	332,791	1,123,521	2,965,272

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

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	TOTALS
VAR	Instructional Eq & Library Mat'l's	304,825	407,412	289,057	1,001,293
	TOTAL IELM FUNDS	304,825	407,412	289,057	1,001,293

TOTAL ALL 128XX FUNDS		1,813,784	740,203	1,412,578	3,966,565
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

FUND 129

ORG #	PROGRAM	MOORPARK	OXNARD	VENTURA	DWS	TOTAL
x6005	Veterans	7,167	5,105	8,923	-	21,194
x6006	College Work Study (Federal)	168,200	184,729	250,368	-	603,296
81009	Financial Aid Admin Allowance	-	-	-	117,566	117,566
TOTAL OTHER FUNDING		175,367	189,833	259,291	117,566	742,057

**2015-2016**

**ADOPTION BUDGET**



**CAPITAL PROJECTS FUND – DETAIL**

**A-6**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DWS	TOTAL
412	State Scheduled Maintenance	1,769,159	793,366	1,555,549	-	4,118,074
413	Proposition 39	266,696	198,170	336,631	-	801,497
415	Redevelopment Agency Funds	3,134,285	111,968	238,692	-	3,484,945
417	Non Res Student Capital Outlay Surchge	469,226	10,142	107,326	-	586,694
419	Locally Funded Projects	7,205,430	2,936,638	969,613	1,463,504	12,575,185
44x/451	New Info Tech/Equipment/Refresh	350,000	167,006	212	563,563	1,080,781
43XX	Measure S Bond Projects	1,248,945	9,512,504	9,643,873	90,163	20,495,485
TOTAL CAPITAL PROJECTS		14,443,741	13,729,794	12,851,896	2,117,231	43,142,662

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015 - 2016 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 412

STATE SCHEDULED MAINTENANCE PROJECTS

Scheduled Maintenance Projects Resources:		
Scheduled Maintenance - FY16 Funding	2,537,257	
Scheduled Maintenance - Carryover from Prior Years	1,580,817	
<b>TOTAL RESOURCES</b>	<b>4,118,074</b>	

LOC	ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015-2016 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS						
MC	19510	FY 14 General Scheduled Maintenance	203,632	-	203,632	203,632
MC	1951X	FY 15 General Scheduled Maintenance	1,200,000	834,473	365,527	365,527
MC	19526	FY 16 General Scheduled Maintenance	1,200,000	-	1,200,000	1,200,000
OC	29127	FY 14 General Scheduled Maintenance	179,688	-	179,688	179,688
OC	2952X	FY 15 General Scheduled Maintenance	325,074	48,653	276,421	276,421
OC	29526	FY 16 General Scheduled Maintenance	337,257	-	337,257	337,257
VC	39491	Ongoing Campus Facility Improvements	180,625	128,281	52,345	52,345
VC	395XX	FY 14 General Scheduled Maintenance	229,148	9,666	219,482	219,482
VC	395XX	FY 15 General Scheduled Maintenance	1,000,000	716,278	283,722	283,722
VC	39526	FY 16 General Scheduled Maintenance	1,000,000	-	1,000,000	1,000,000
<b>TOTAL SCHEDULED MAINTENANCE PROJECTS</b>			<b>5,855,424</b>	<b>1,737,350</b>	<b>4,118,074</b>	<b>4,118,074</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015 - 2016 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND  
 FUND 413

STATE PROPOSITION 39 PROJECTS

Proposition 39 - Year 2 Resources		
Proposition 39 - FY16 Funding		744,032
Proposition 39 - Carryover from Prior Years		57,465
<b>TOTAL RESOURCES</b>		<b>801,497</b>

LOC	ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015-2016 PROJECT BUDGET
MC	19540	Proposition 39 - Year 2	242,152	242,152	-	-
MC	19541	Proposition 39 - Year 3	266,696	-	266,696	266,696
OC	29540	Proposition 39 - Year 2	209,219	209,219	-	-
OC	29541	Proposition 39 - Year 3	198,170	-	198,170	198,170
VC	39540	Proposition 39 - Year 2	266,284	208,819	57,465	57,465
VC	39541	Proposition 39 - Year 3	279,166	-	279,166	279,166
<b>TOTAL PROP 39 YEAR 2 ALLOCATIONS</b>			<b>1,461,687</b>	<b>660,190</b>	<b>801,497</b>	<b>801,497</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 CAPITAL PROJECTS FUND  
 FUNDS 415 AND 417

REDEVELOPMENT AGENCY PROGRAMS & NON RESIDENT STUDENT CAPITAL OUTLAY SURCHARGE

ORG	LOC	PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2015-2016 PROJECT BUDGET
REDEVELOPMENT AGENCY FUNDS-FUND 415						
19006	MC	Former City of Moorpark RDA (1 project area)	32,705	-	32,705	32,705
19007	MC	Former City of Simi Valley RDA (9 project areas)	2,013,851	-	2,013,851	2,013,851
19008	MC	Former City of Thousand Oaks/Newbury Park Rd RDA (4 project areas)	1,087,729	-	1,087,729	1,087,729
29009	OC	Former Camarillo Corridor RDA (1 project area)	14,211	-	14,211	14,211
29010	OC	Former Port Hueneme RDA (5 project areas)	9,643	-	9,643	9,643
29016	OC	Former Oxnard RDA (7 project areas)	88,115	-	88,115	88,115
39011	VC	Former San Buenaventura RDA (5 project areas)	13,418	-	13,418	13,418
39012	VC	Former Piru Earthquake Recovery RDA (1 project area)	6,408	-	6,408	6,408
39013	VC	Former Santa Paula RDA (1 project area)	191,422	-	191,422	191,422
39014	VC	Former Fillmore RDA (2 project areas)	4,830	-	4,830	4,830
39015	VC	Former Ojai RDA (2 project areas)	22,615	-	22,615	22,615
<b>SUBTOTAL-REDEVELOPMENT AGENCY FUNDS</b>			<b>3,484,945</b>	<b>-</b>	<b>3,484,945</b>	<b>3,484,945</b>
NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417						
19001	MC	Capital Outlay Surcharge	399,226	70,000	469,226	469,226
29001	OC	Capital Outlay Surcharge	142	10,000	10,142	10,142
39001	VC	Capital Outlay Surcharge	67,326	40,000	107,326	107,326
<b>SUBTOTAL- NONRES STUD CAPITAL OUTLAY SURCHARGE</b>			<b>466,694</b>	<b>120,000</b>	<b>586,694</b>	<b>586,694</b>
<b>TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE &amp; REDEVELOPMENT AGENCY</b>			<b>3,951,639</b>	<b>120,000</b>	<b>4,071,639</b>	<b>4,071,639</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015-2016 PROJECT BUDGET
19140	MC	Technology Building Modernization	406,177	357,242	48,935	48,935
19148	MC	Observatory Classroom Project	20,000	7,500	12,500	12,500
19157	MC	Administration Building Renovation	1,170,962	91,382	1,079,579	1,079,579
19158	MC	Special Repairs & Site Improvement	776,337	741,744	34,593	34,593
19159	MC	Forum (AA-147) Renovation	250,000	5,914	244,086	244,086
19165	MC	Fountain Hall Improvements	116,431	102,765	13,666	13,666
19166	MC	Moorpark College Wayfinding	887,607	19,982	867,625	867,625
19172	MC	MC Trash Compactor Project	175,675	169,661	6,014	6,014
19176	MC	MC Assessment Center	200,000	-	200,000	200,000
19177	MC	MC Performing Arts Improvements	631,890	-	631,890	631,890
19179	MC	PS Building HVAC Upgrades	934,518	934,242	276	276
19180	MC	Overflow Parking Lot Repairs Bid 427	35,000	3,586	31,414	31,414
19181	MC	Theater Lighting Replacement Phs 2	418,617	2,914	415,703	415,703
19183	MC	Performing Arts Emergency Lighting Project	105,000	12,090	92,910	92,910
19186	MC	Football Stadium Lighting Replacement	520,000	6,427	513,573	513,573
19187	MC	Computer Labs and Journalism	7,950	4,929	3,021	3,021
19189	MC	AA Arts Complex Renovation Phs 1	68,116	56,968	11,147	11,147
19192	MC	CW Energy Management Refit	643,000	633,273	9,727	9,727
19197	MC	SWPPP (Storm Water Pollution Prevention)	50,000	39,948	10,052	10,052
19198	MC	Special Repairs & Site Improvement Phs 2	1,120,904	144,510	976,394	976,394
19209	MC	Synthetic Turf Replacement	444,374	410,384	33,989	33,989
19211	MC	Security Effects AA Building	655,588	192,991	462,597	462,597
19218	MC	All Weather Access Project	40,000	3,140	36,860	36,860
19219	MC	LLR Emergency Lighting & Back Up Generator	15,000	-	15,000	15,000
19458	MC	General Scheduled Maintenance	1,135,990	-	1,135,990	1,135,990
19512	MC	Fire Alarm Repair PA (supplement S/M project)	81,473	-	81,473	81,473
19513	MC	Gym Plaza R/R Roof (supplement S/M project)	107,400	-	107,400	107,400
19539	MC	Prop 39 Year 1 Incentive	61,308	52,043	9,265	9,265
19540	MC	Prop 39 Year 2 Local Funding	193,475	161,560	31,915	31,915
19982	MC	Parking Maintenance Projects 2015	87,836	-	87,836	87,836
29087	OC	Haz Mat Gasoline Removal MW#4	1,050,621	1,035,668	14,953	14,953
29127	OC	LRC Renovation (Suppl Bond funding)	2,000,000	-	2,000,000	2,000,000
29403	OC	Unidentified Capital Project Org	305,194	-	305,194	305,194
29458	OC	General Scheduled Maintenance	376,028	-	376,028	376,028
29539	OC	Prop 39 Year 1 Incentive	53,122	45,094	8,028	8,028
29540	OC	Prop 39 Year 2 Local Funding	125,893	70,428	55,465	55,465
29939	OC	Marquee Project	352,650	325,776	26,874	26,874
29941	OC	Outdoor Lighting Upgrade	50,000	44,275	5,725	5,725
29943	OC	Gym Floor Refinishing	34,000	31,438	2,562	2,562
29944	OC	Fiber Backbone Upgrade	21,025	5,168	15,857	15,857
29945	OC	Carpet/Flooring Replacement Project	50,000	2,454	47,546	47,546
29946	OC	Campus Signage Project	20,000	18,932	1,068	1,068
29947	OC	Emergency Preparedness Technology	100,000	71,628	28,372	28,372
29982	OC	Parking Maintenance Projects 2015	48,967	-	48,967	48,967

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
CAPITAL PROJECTS FUND  
FUND 419

LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015-2016 PROJECT BUDGET
39458	VC	General Scheduled Maintenance	3,893	-	3,893	3,893
39462	VC	Fire Alarm System	160,000	145,318	14,682	14,682
39512	VC	Replace Lighting Poles & Infrastructure (Supp to SM)	266,176	166,309	99,867	99,867
39539	VC	Prop 39 Year 1 Incentive	67,494	57,294	10,200	10,200
39540	VC	Prop 39 Year 2 Local Funding	155,756	44,650	111,106	111,106
39804	VC	Safety Repairs	271,460	271,261	199	199
39920	VC	Office Renovations	103,530	102,157	1,373	1,373
39927	VC	Admin Building Restroom Renovation	15,802	8,959	6,843	6,843
39931	VC	East Parking Lot	87,007	19,390	67,617	67,617
39933	VC	Math/Science Building HVAC Renovation	241,071	123,905	117,166	117,166
39936	VC	Classroom Upgrades	85,294	79,150	6,145	6,145
39938	VC	Grounds Improvement Project	143,346	127,225	16,120	16,120
39939	VC	Tennis Courts Improvements	185,379	184,827	552	552
39940	VC	Maintenance Shop Remodel	35,000	32,123	2,877	2,877
39943	VC	Math/Science/Geography Project	25,000	15,397	9,603	9,603
39944	VC	West Field Improvements	111,000	92,765	18,235	18,235
39946	VC	Landscape Master Plan Update	22,860	9,396	13,464	13,464
39948	VC	Athletic Center Locker Room Upgrade	45,000	-	45,000	45,000
39957	VC	South Parking Lot	18,900	8,363	10,537	10,537
39958	VC	Math/Science Restrooms Upgrade	30,000	27,005	2,995	2,995
39959	VC	Wireless Upgrade Project	19,000	15,812	3,188	3,188
39960	VC	Sportsplex Concrete Project	23,600	7,250	16,350	16,350
39961	VC	Pirates Plaza	23,325	20,325	3,000	3,000
39962	VC	HVAC Project in Administration Building	79,528	10,125	69,403	69,403
39963	VC	Asbestos Floor Removal	17,301	-	17,301	17,301
39964	VC	Health Center Remodel	56,000	6,047	49,953	49,953
39982	VC	Parking Maintenance Projects 2015	251,944	-	251,944	251,944
89054	DW	Emergency Response Plan (Equipment & Supplies)	231,500	230,631	869	869
89073	DW	FSTA Cam Site Scheduled Maintenance/Landscape	467,201	-	467,201	467,201
89112	DW	Information Technology Security	300,000	-	300,000	300,000
89982	DW	Parking Maintenance Projects 2015	505,956	10,522	495,434	495,434
89983	DW	Parking Maintenance Projects 2016	200,000	-	200,000	200,000
<b>TOTAL CAPITAL OUTLAY PROJECTS</b>			<b>20,197,451</b>	<b>7,622,266</b>	<b>12,575,185</b>	<b>12,575,185</b>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT FUND  
 FUNDS 44X AND 451

FUND	ORG	PROJECT DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	2015-2016 PROJECTED ENDING BALANCE	2015-2016 PROJECT BUDGET
441	19031	Technology Refresh/Equipment Replacement	1,013,457	-	663,457	350,000
443	29031	Technology Refresh/Equipment Replacement	167,006	-	-	167,006
445	39031	Technology Refresh/Equipment Replacement	212	-	-	212
447	79031	Technology Refresh/Equipment Replacement	380,299	-	230,299	150,000
448	82188	Information Technology Equipment	350	100,000	-	100,350
451	82174	New Information Technology Systems	63,213	250,000	-	313,213
<b>TOTAL NEW INFORMATION TECHNOLOGY AND TECHNOLOGY REFRESH/EQUIPMENT REPLACEMENT</b>			<b>1,624,537</b>	<b>350,000</b>	<b>893,756</b>	<b>1,080,781</b>

VENTURA COUMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015 - 2016 PROJECT BUDGET
<b>MOORPARK COLLEGE PROJECTS</b>					
19058	LRTC Construction Costs (Suppl to State Funds)	5,413,926	5,413,926	-	-
19059	Child Development Center (Suppl to State Funds)	5,567,186	5,567,186	-	-
19101	Retire Capital Financing	1,748,690	1,748,690	-	-
19105	North Parking Lot Renovation	2,306,407	2,306,407	-	-
19110	EATM Storm Drain Project Engineering Study	1,112,261	1,112,261	-	-
19111	Maintenance Warehouse	1,040,464	1,040,464	-	-
19113	Track & Field Improvements	3,196,309	3,196,309	-	-
19115	Infrastructure/Electrical Systems Upgrades	8,470,920	8,470,920	-	-
19116	EATM Complex	13,097,391	13,097,391	-	-
19117	Health/Science Complex	14,835,573	14,835,573	-	-
19118	Library Renovation	6,767,272	6,767,272	-	-
19119	Academic Center	24,121,680	24,121,680	-	-
VAR	Projects On Hold/Abandoned	80,551	80,551	-	-
19122	Telephone Data Switch	1,494,847	1,494,847	-	-
19123	PE Facilities Renovation and Expansion	1,157,596	1,157,596	-	-
19125	Parking Structure	16,230,677	16,211,186	19,491	19,491
19132	Special Repairs	55,477	55,477	-	-
19133	Gym Renovation	1,229,454	-	1,229,454	1,229,454
19210	PE Office Annex	433,396	433,396	-	-
19212	Concrete Walkway Repairs	405,000	405,000	-	-
19300	Allocated/Not Designated Bond Interest	-	-	-	-
19302	Infrastructure/Piped Utility System Upgrades	1,221,510	1,221,510	-	-
19303	Infrastructure/Improvements to Campus Site Finishes	-	-	-	-
19427	Replace/Repair Storm Drains	37,881	37,881	-	-
19446	Replace Fire Alarm Performing Arts	158,745	158,745	-	-
19502	Roofing Projects	1,170,000	1,170,000	-	-
19XXX	Site Planning & Development Costs*	-	-	-	-
<b>SUBTOTAL MOORPARK PROJECTS</b>		<b>111,353,215</b>	<b>110,104,270</b>	<b>1,248,945</b>	<b>1,248,945</b>
<b>OXNARD COLLEGE PROJECTS</b>					
29026	Community Student Services Building (Suppl to COP)	1,936,488	1,800,062	136,426	136,426
29101	Retire Capital Financing	5,875,825	5,875,824	1	1
29108	North Campus Drive Parking Lot	4,050,000	3,805,449	244,551	244,551
29110	Track & Field Improvements	7,890,000	7,411,322	478,678	478,678
29111	Child Development Center Renovation	1,455,000	1,368,994	86,006	86,006
29115	Infrastructure/Electrical System Upgrades	2,967,800	2,746,666	221,134	221,134
VAR	Projects On Hold/Abandoned	80,000	67,965	12,035	12,035
29117	Performing Arts Classroom & Auditorium	16,536,142	15,566,511	969,631	969,631
29118	LRC Phone MDF Renovation	800,000	750,765	49,235	49,235
29119	Warehouse	1,320,000	1,242,916	77,084	77,084
29120	Student Services Center	27,880,907	26,202,291	1,678,617	1,678,617
29122	Telephone Data Switch	1,510,000	1,417,900	92,100	92,100
29123	Bookstore Renovation/Expansion	22,157	20,442	1,715	1,715

VENTURA COUMMUNITY COLLEGE DISTRICT  
 2015-2016 ADOPTION BUDGET  
 FUNDS 43XX  
 GENERAL OBLIGATION (MEASURE S)  
 BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015 - 2016 PROJECT BUDGET
29124	LRC New Construction	22,103,258	20,824,026	1,279,232	1,279,232
29125	Gymnasium Remodel	996,000	936,533	59,467	59,467
29127	LRC Renovation	8,984,644	2,383,573	6,601,071	6,601,071
29132	Unallocated Special Repairs	121,645	-	121,645	121,645
29140	Dental Hygiene Expansion/Modernization	7,631,000	4,658,676	2,972,324	2,972,324
89106	Fire Training Academy	255,016	241,521	13,495	13,495
29201	Special Repairs - Concrete	26,110	26,110	-	-
29202	Special Repairs - Painting	14,500	14,500	-	-
29203	Special Repairs - Flooring	60,391	60,391	-	-
29204	Special Repairs - Plumbing	20,849	20,849	-	-
29205	Special Repairs - Electrical	35,190	35,190	-	-
29207	Special Repairs - Miscellaneous	18,392	18,392	-	-
29208	Auto Technology Renovation	1,370,000	1,279,122	90,878	90,878
29300	Allocated/Not Designated Bond Interest	22,684	-	22,684	22,684
29302	Infrastructure/Piped Utility System Upgrades	3,869,191	3,641,582	227,609	227,609
29303	Infrastructure/Improvements to Campus Site Finishes	220,000	110,024	109,976	109,976
29429	Re-Roof OE Building Class/Lab Bldgs. #12	129,343	129,343	-	-
29430	Re-Roof Buildings #7 & #8, Rec & Fire Tech	19,895	19,895	-	-
29431	Replace 4160 Electrical Campus wide	65,070	65,070	-	-
29432	Replace A/C Unit Building #12 OE	72,180	72,180	-	-
29433	Replace Boilers, Water Softeners Building #12 OE	8,833	8,833	-	-
29434	Replace HVAC Controls Buildings #6 & #12, PE & OE	12,210	12,210	-	-
29435	Replace Chem & Bio Vac Pump, Liberal Arts Building	16,983	16,983	-	-
29436	Replace Heaters Building #9 Auto Tech	16,484	16,484	-	-
29447	Replace Electrical Equipment Campus wide	83,997	83,997	-	-
29449	Building #12 Plumbing & Mitigation	29,834	29,834	-	-
29450	Replace Walkway Lighting Phs 2 Campus wide	15,104	15,104	-	-
29XXX	Site Planning & Development Costs*		6,033,087	(6,033,087)	(6,033,087)
	<b>SUBTOTAL OXNARD PROJECTS</b>	<b>118,543,121</b>	<b>109,030,618</b>	<b>9,512,504</b>	<b>9,512,504</b>
	<b>VENTURA COLLEGE PROJECTS</b>				
39066	LRC Construction (Suppl to State Funds)	2,845,000	2,645,873	199,127	199,127
39068	LRC Secondary & Tertiary Effects	4,935,000	4,658,165	276,835	276,835
39082	Modernization APP, S & DP Buildings	4,765,799	4,490,356	275,443	275,443
39083	Modernization F Building Communications	455,335	391,930	63,405	63,405
39101	Retire Capital Financing	2,237,873	2,237,873	-	-
39105	Renovate Athletic Facilities	10,697,665	10,089,500	608,165	608,165
39109	VC Infrastructure Fire Road	28,317	28,317	-	-
39110	Applied Science Building	14,713,231	10,709,034	4,004,197	4,004,197
39111	M & O Renovation	5,277,991	4,689,688	588,303	588,303
39115	Infrastructure/Electrical Systems Upgrades	874,582	604,853	269,729	269,729
39116	Science Building Upgrades	185,000	171,362	13,638	13,638
39117	Renovate Theater Building	16,541,064	15,554,483	986,580	986,580
VAR	Projects On Hold/Abandoned	247,000	223,496	23,504	23,504

VENTURA COUMMUNITY COLLEGE DISTRICT  
2015-2016 ADOPTION BUDGET  
FUNDS 43XX  
GENERAL OBLIGATION (MEASURE S)  
BOND PROJECTS

ORG	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2015 - 2016 PROJECT BUDGET
39120	General Purpose & High Tech Facility	46,215,884	43,646,695	2,569,189	2,569,189
39122	Telephone Data Switch	1,510,000	1,423,568	86,432	86,432
39126	Food Service Renovation	2,075,000	1,936,849	138,151	138,151
39128	Painting of H Building	14,954	12,910	2,044	2,044
39130	East Parking Lot Renovation	1,645,000	1,526,782	118,218	118,218
39132	Unallocated Special Repairs	217,969	-	217,969	217,969
39140	Studio Arts H Building Modernization	6,100,000	983,593	5,116,407	5,116,407
89106	Sheriff Training Academy	1,020,066	969,955	50,111	50,111
39300	Allocated/Not Designated Bond Interest	23,991	-	23,991	23,991
39302	Infrastructure/Piped Utility System Upgrades	380,000	339,944	40,056	40,056
39303	Infrastructure/Improvements to Campus Site Finishes	20,000	2,227	17,773	17,773
39432	Replace Electrical Transformer	53,158	53,157	1	1
39437	Re-Roof Fine Arts Building #14	108,137	106,583	1,554	1,554
39438	Re-Roof F Building #42	63,064	61,822	1,242	1,242
39439	Replace Roof APP Building #3	67,326	66,084	1,242	1,242
39441	Replace HVAC Units F Building-Comm #42	129,412	122,346	7,066	7,066
39442	Replace HVAC Units H Building Fine Arts #14	6,024	-	6,024	6,024
39443	Replace HVAC Units Building #2 Admin	200,000	187,730	12,270	12,270
39452	Replace Roof Building #45 Aquatic Facility	99,737	99,517	220	220
39453	Replace Electrical Transformer Building #5 Food Svcs	73,047	70,425	2,622	2,622
39455	Paint Exterior of Science Building #4	64,935	54,088	10,847	10,847
39456	Replace Electric Transformer Q Building #25	457,915	457,379	536	536
39484	Swimming Pool Repair/Demolition	868,005	815,323	52,682	52,682
39XXX	Site Planning & Development Costs*	-	6,141,700	(6,141,700)	(6,141,700)
	<b>SUBTOTAL VENTURA PROJECTS</b>	<b>125,217,481</b>	<b>115,573,608</b>	<b>9,643,873</b>	<b>9,643,873</b>
89106/22	Fire/Sheriff/Police Education & Training Academy	25,528,905	25,438,741	90,163	90,163
89301	Allocated/Not Designated Bond Interest	-	-	-	-
89XXX	Site Planning & Development Costs*	-	-	-	-
	<b>SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY</b>	<b>25,528,905</b>	<b>25,438,741</b>	<b>90,163</b>	<b>90,163</b>
	<b>TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS</b>	<b>380,642,721.64</b>	<b>360,147,236.35</b>	<b>20,495,485.29</b>	<b>20,495,485.29</b>

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