

Budget Documents

FY 2022-2023

» [FY2022-23 Tentative Budget](#)

(https://www.vcccd.edu/sites/default/files/media/pdf_document/2022/FY23%20Tentative%20Budget%20FINAL.pdf).

Budget & State Reporting

Budget Documents

State Reporting



FY 2021-2022

» [FY2021-22 Adoption Budget](#)

(<https://www.vcccd.edu/sites/default/files/media/file/2021-09/FY22%20Adoption%20Budget%20for%20FINAL.pdf>).

» [FY2021-22 Adoption Budget Executive Summary](#)

(https://www.vcccd.edu/sites/default/files/media/pdf_document/2021/FY22%20Adoption%20Budget%20Executive%2014-21.pdf).

» [FY2021-22 Tentative Budget](#)

(https://www.vcccd.edu/sites/default/files/media/pdf_document/2021/FY22%20Tentative%20Budget%20Book%20FIN2-21.pdf).

» [FY2021-22 Tentative Budget Executive Summary](#)

(https://www.vcccd.edu/sites/default/files/media/pdf_document/2021/FY22%20Tentative%20Budget%20Executive%2015-21.pdf).



FY 2020-2021

» [FY2020-21 Adoption Budget](#)

(https://www.vcccd.edu/sites/default/files/media/pdf_document/2020/FY2020-21%20Adoption%20Budget%20FINAL%2010-5-20.pdf).

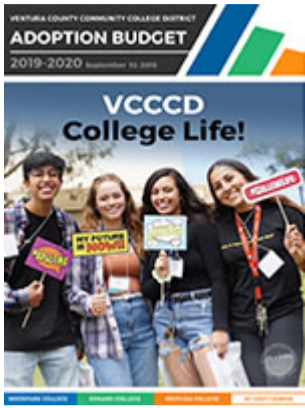
» [FY2020-21 Adoption Budget Executive Summary](#)

(<https://www.vcccd.edu/sites/default/files/media/document/2020/FY21%20Adoption%20Budget%20Executive%20Sur6-20.pdf>).

» [FY2020-21 Tentative Budget](#)

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» [FY2020-21 Tentative Budget Executive Summary](#)

https://www.vcccd.edu/sites/default/files/media/pdf_document/2020/FY21%20Tentative%20Budget%20Executive%20Summary.pdf



FY 2019-2020

» [2019-20 Adoption Budget \(/sites/default/files/files/departments/budget-and-state-reporting/fy20_adoption_budget_final.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/fy20_adoption_budget_final.pdf)

» [2019-20 Adoption Budget Executive Summary](#)

[\(/sites/default/files/files/departments/budget-and-state-reporting/fy20_adoption_budget_executive_summary_final.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/fy20_adoption_budget_executive_summary_final.pdf)

» [2019-20 Tentative Budget \(/sites/default/files/files/departments/budget-and-state-reporting/final_fy20_tentative_budget_05.31.19.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/final_fy20_tentative_budget_05.31.19.pdf)

» [2019-20 Tentative Budget Executive Summary](#)

[\(/sites/default/files/files/departments/budget-and-state-reporting/fy20_tentative_budget_executive_summary_final.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/fy20_tentative_budget_executive_summary_final.pdf)



FY 2018-2019

» [2018-19 Adoption Budget \(/sites/default/files/files/departments/budget-and-state-reporting/final_fy19_adoption_budget.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/final_fy19_adoption_budget.pdf)

» [2018-19 Adoption Budget Executive Summary](#)

[\(/sites/default/files/files/departments/budget-and-state-reporting/fy19_adoption_budget_executive_summary_final_9-11-18.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/fy19_adoption_budget_executive_summary_final_9-11-18.pdf)

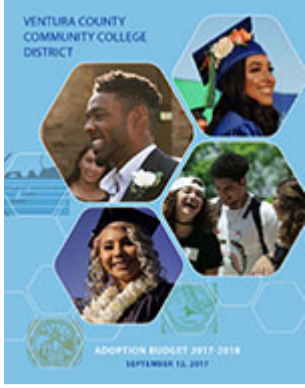
» [2018-19 Strategic Planning Session Budget Update \(July 9, 2018\)](#)

[\(/sites/default/files/files/departments/budget-and-state-reporting/fy19_board_planning_session_7-9-18.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/fy19_board_planning_session_7-9-18.pdf)

» [2018-19 Tentative Budget \(/sites/default/files/files/departments/budget-and-state-reporting/final_fy19_tentative_budget_6-1-18.pdf\)](/sites/default/files/files/departments/budget-and-state-reporting/final_fy19_tentative_budget_6-1-18.pdf)

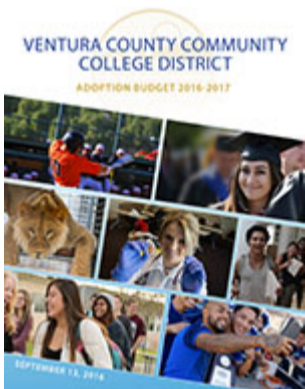
» [2018-19 Tentative Budget Executive Summary](#)

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FY 2017-2018

- » [September 2017 Chancellor Budget Forum Presentation \(/sites/default/files/files/departments/budget-and-state-reporting/chancellor_forum_september_2017.pdf\)](#)
 - » [2017-18 Adoption Budget \(/sites/default/files/files/departments/budget-and-state-reporting/fy18_adoption_budget_final.pdf\)](#)
 - » [2017-18 Adoption Budget Executive Summary \(/sites/default/files/files/departments/budget-and-state-reporting/fy18_adoption_budget_executive_summary.pdf\)](#)
 - » [2017-18 Budget Study Session Presentation \(/sites/default/files/files/departments/budget-and-state-reporting/2.21.17_board_budget_workshop_final.pdf\)](#)
 - » [2017-18 Tentative Budget \(/sites/default/files/files/departments/budget-and-state-reporting/fy18_tentative_budget_-_final_6-5-17.pdf\)](#)
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FY 2016-2017

- » [2016-17 Adoption Budget \(/sites/default/files/files/departments/budget-and-state-reporting/fy17_adoption_budget_final_2.pdf\)](#)
 - » [2016-17 Adoption Budget Executive Summary \(/sites/default/files/files/departments/budget-and-state-reporting/fy17_adoption_budget_presentation_final.pdf\)](#)
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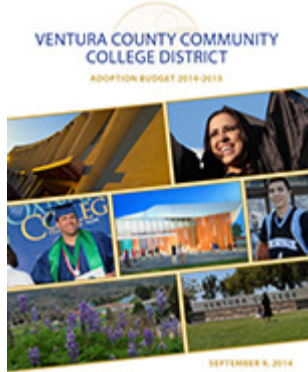
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» [Sept. 8, 2015 - Adoption Budget](#)

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» [FY2016 Adoption Budget Executive Summary \(September 8, 2015\)](#).

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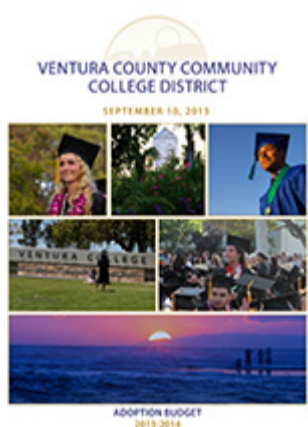
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» [May 13, 2014 Budget Update](#)

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» [January 21, 2014 - Governor's Proposed Budget](#)

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» [Sept. 10, 2013 - Executive Summary](#)

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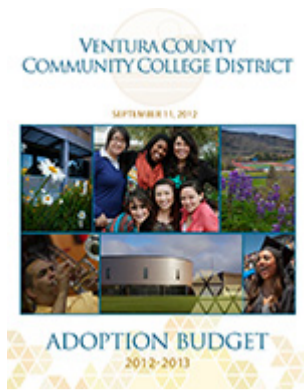
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» [Allocation Model Narrative](#)

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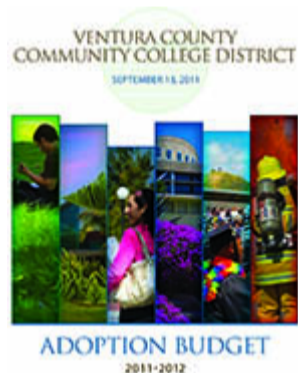
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 - » [Sept 11, 2012 Adoption Budget](#)
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 - » [Mar 13, 2012 Assumptions and Guidelines](#)
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 - » [Mar 13, 2012 Infrastructure Funding Model](#)
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- » [Feb 14, 2012 Budget Update](#)

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» [Jan 17, 2012 Budget Update](#)

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» [Jan 10, 2012 Budget Update](#)

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» [Dec 2011 Budget Update](#)

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» [Nov 2011 Budget Update](#)

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» [Nov 14 & 15, 2011 College Forums Budget Update](#)

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FY 2010-2011:

» [Executive Summary](#)

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» [FY11 Allocation Model](#)

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FY 2009-2010:

» [Executive Summary](#)

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» [Adoption Budget](#)

[\(/sites/default/files/imported/assets/pdf/budget/10_adoption.pdf\)](/sites/default/files/imported/assets/pdf/budget/10_adoption.pdf)



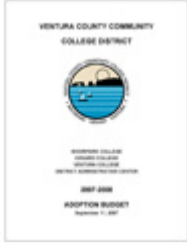
FY 2008-2009:

» [Executive Summary](#)

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» [Adoption Budget](#)

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FY 2007-2008:

» [Executive Summary](#)

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» [Adoption Budget](#)

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FY 2006-2007:

» [Executive Summary](#)

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» [Adoption Budget](#)

[\(/sites/default/files/imported/assets/pdf/budget/07_adoption.pdf\)](/sites/default/files/imported/assets/pdf/budget/07_adoption.pdf)



FY 2005-2006:

» [Adoption Budget](#)

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2022-2023 TENTATIVE BUDGET



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

JUNE 14, 2022

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

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DR. KIMBERLY HOFFMANS, PRESIDENT, VENTURA COLLEGE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET NARRATIVE Fiscal Year 2022-23 (FY 23)

BUDGET PROCESS, TIMELINE AND PURPOSE

Each year the Governor and Legislature work to craft the State of California's spending plan. The process of crafting the annual budget is an ongoing, year-round enterprise with several key activities during the January-to-June period, including the Governor's Proposed Budget (by January 10) and the Governor's May Revision (by May 13). The District's 2022-23 Tentative Budget has been developed using the information provided in the Governor's Proposed Budget, which represents the best information available at the time of tentative budget development. The Tentative budget must be adopted by the Board of Trustees on or before the first day of July as required by Title 5, California Code of Regulations (CCR), Section 58305. The Tentative Budget provides authorization for the District to incur expenses and issue checks in the new fiscal year until the Adoption Budget is approved. The Adoption Budget must be approved by the Board of Trustees not later than September 15 and will reflect the Governor's signed State Budget and the District's budget priorities.

STATE OF CALIFORNIA — BUDGET OVERVIEW

Governor Newsom's January Budget Proposal is based on a projected surplus of \$45.7 billion. The Governor continues to rely heavily on one-time funding, to help offset the risk of a downturn in the state economy. The Governor's proposal was developed based on forecasts that were completed prior to the Omicron surge, and the high inflation rates in

the first quarter of 2022. These two factors are expected to have a significant impact on the May Revise.

The Governor's January State Budget proposal includes an ongoing increase of \$409.4 million to fund the 5.33% COLA; \$200 million to augment the Part-Time Faculty Health Insurance Program; \$100 million increase in funding for Student Success Completion Grants; \$51.3 million to provide the 5.33% COLA to certain categorical programs¹; \$25 million to Modernize CCC technology and protect sensitive data; \$24.9 million to fund 0.5% enrollment growth; \$10 million to increase support for financial aid administration; \$10.0 million to increase support for the NextUp Program; and \$10 million to implement equal employment opportunity best practices. The State Budget Proposal also includes one-time funding of \$387.6 million to address deferred maintenance; \$150 million to support retention and enrollment strategies; \$130 million for health-care focused vocational pathways in Adult Ed; \$105 million to implement common course numbering system wide; \$75 million to modernize CCC technology and protect sensitive data; \$65 million to implement transfer reforms of AB 928; \$25 million implement program pathways mapping technology; \$20 million to provide emergency financial assistance grants to AB 540 students; \$20 million to implement pathways grant program for high-skilled careers; and \$5 million to support teacher credentialing partnership program.

On May 13, 2022, Governor Newsom released the May Revise. While information from this updated budget proposal is not included in the District's Tentative Budget due to timelines associated with local budget processes that enable participatory governance input, key proposal changes in the Governor's May Revise from the January Proposal include:

General Fund

1. COLA for the Student Centered Funding Formula rates increased from 5.33% to 6.56%. This change represents an increase from the January Budget Proposal of \$2.1 million for VCCCD.
2. The May Revise provides a \$375 million increase to the base funding for the Student Centered Funding Formula (SCFF).

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

- a. The base funding rates in the SCFF will increase by \$250 million, and the basic allocation by \$125 million.
 - * The District will be funded under the Stability Protections Allowance in the SCFF, and as such **WILL NOT** receive any additional funding related to this base funding increase.
3. Projected PERS rate decreased from 26.1% to 25.37%

Restricted Funds

1. COLA increase for certain categorical programs from 5.33% to 6.56%A 5% increase for the Student Equity and Achievement Program.
2. \$750 million for a discretionary block grant to reduce long-term obligations and address issues related to the pandemic.
3. Deferred Maintenance funding increased from \$387.6 million to \$1.5 Billion.

The May Revise proposals will now proceed through the legislative process, where adjustments to what is ultimately included in the final state budget will be determined. Once the final state budget is completed, final VCCCD allocations will be included in the Adoption Budget or, as appropriate, be brought forward as augmentation(s) to the budget to the Board of Trustees. The determining factor for inclusion in the Adoption Budget or as Budget Augmentation will rest upon the timing of when final information becomes available.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT — BUDGET OVERVIEW

In FY22 the District's Tentative Budget was based upon the State's hold-harmless provision which provides for the total apportionment received in 2017-18 plus COLAs from 2018-19 (2.71%), 2019-20 (3.26%), 2020-21 (0%), and 2021-22 (5.07%). In Fiscal Year 2022-23, the District has budgeted its total computational revenue using the Stability Funding provision in the SCFF, less an anticipated deficit factor of 1%. Stability Funding guarantees that the district will receive at least its FY22 Revenue plus any funded COLA. Based on the January State Budget Proposal, COLA for Fiscal Year 2022-23 is 5.33%. The Tentative Budget has an increase in available resources of \$12.7 million compared to the Adoption Budget for 2021-22.

GROWTH FACTOR

The January State Budget Proposal includes \$24.9 million to fund a .5% growth factor. Based on present enrollment conditions, the District has not included any growth funding in the Tentative Budget.

EDUCATION PROTECTION ACT

Proposition 30, the Schools and Local Public Safety Protection Act of 2012 (EPA), which was approved by the voters in November 2012, temporarily raised the sales and use tax by 1/4 cent and raised the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) to provide continuing funding for local school districts and community colleges. The quarter-cent sales tax increase expired in December 2016 and the income-tax hikes on the high-income earners were set to expire at the end of 2018. In November 2016, voters approved Proposition 55, California Extension of the Proposition 30 Income Tax Increase Initiative. This constitutional amendment extended the Proposition 30 personal income tax increases on incomes over \$250,000 for an additional 12 years, through 2030, in order to fund education and healthcare. It is estimated that the District will receive approximately \$37.8 million in EPA funds for FY 2022-23 that will be used for faculty salaries and benefits. These funds are part of the general fund apportionment and represent no new or additional monies.

EXPENDITURES

Salary and Benefit Costs

The Tentative Budget includes approximately \$1.4 million in ongoing annual costs for contractual step and longevity increases. The District is currently in the process of negotiations with its collective bargaining units. Any impact of collective bargaining agreements will be budgeted when known.

In September 2020 the District transitioned from its legacy health care plan to CalPERS provided health benefits. Based on an analysis of the historical rate increases for the plans offered by CalPERS, and the increased costs related to the elimination of the PERS Choice plan by CalPERS, the District is budgeting a 9.6% increase to health and welfare costs.

California State Teacher's Retirement System (STRS)

AB1469, enacted as a part of the 2014-15 budget, addressed the nearly \$74 billion unfunded liability for teachers' pensions. The plan shares the responsibility of the unfunded liability by the three partners that currently fund STRS—the state, education employers, and the employee members. Under the plan, all participate in increased contributions for the STRS solution. To address the "employer share" of \$42 billion, the community college districts employer rate was increased annually from 8.25% in 2013-14 to 18.4% by 2020-21 under legislation. For FY21 and FY22, the State Budget provided local educational agencies with increased fiscal relief during the challenging economic environment caused by the pandemic by reducing the CalSTRS employer contribution rate from 18.4 percent to approximately 16.15 percent in 2020-21 and from 17.9 percent to 16.92 percent in 2021-22. In FY23 the State budget does not provide further buy downs of employer contribution rates. The District's contribution rate for STRS will be 19.1% in FY23. Based on the adjusted rate of 19.1 percent, the District's 2022-23 STRS budget for all funds is \$14.3 million.

California Public Employees Retirement System (PERS)

The CalPERS Board of Administration determines employer contribution rates on an annual basis. According to the CalPERS Schools Pool Accounting Valuation report dated June 30, 2018, the collective Net Pension Liability is more than \$27 billion. The rates are based on the annual valuation using a discount rate of 7%. The CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.5% to 7.0% for three years beginning in the June 30, 2017 annual valuation for school employers. This action increased employer contribution costs commencing in FY 2018-19. Lowering the discount rate means both the normal cost and the accrued liabilities will increase in the future. These increases will result in higher required employer contributions. Consistent with the existing board amortization and smoothing policy, the impact of each change in discount rate will be phased in over a five-year period. As a result, the full impact of the reduction in the discount rate will not be realized until FY 2024-25. The employer contribution rate is projected to rise from 18.1% in 2018-19 to 26.5% in 2025-26, with the legislated rate for 2022-23 at 26.1 percent. For FY21 and FY22, the State Budget provided local educational agencies with increased fiscal

relief during the challenging economic environment caused by the pandemic by reducing the CalPERS Schools Pool employer contribution rate from 22.67 percent to approximately 20.7 percent for 2020-21 and from 24.9 percent to 22.91 percent in 2021-22. The Governor's proposed budget does not provide any additional relief for the 2022-23 fiscal year, and the CalPERS rate will increase from 22.91 percent to 26.1 percent for the 2022-23 fiscal year. Based on the adjusted rate of 26.1 percent, the District's 2022-23 PERS budget for all funds is approximately \$12.2 million.

Retiree Health Liability

An actuarial study for post-retirement benefits dated October 7, 2021 was performed with measurement and valuation dates of June 30, 2020, estimating the amount that should be accumulated under the requirements of GASB 74/75. An actuarial study is conducted annually and the current report is being finalized utilizing the latest data from the recently completed CalPERS health benefits enrollment. The District's long-term Other Post-Employment Benefits (OPEB) liability as of June 30, 2020 was estimated at approximately \$133.6 million. In FY 2010-11 the District established an irrevocable trust fund to help address its long-term OPEB liability. The total market value of accumulated funds held in the Trust is approximately \$25.1 million, as of April 30, 2022.

In FY18 a subcommittee of DCAS was formed for the purpose of evaluating and recommending a long-term plan for the use of the district's irrevocable trust to address OPEB liabilities. For the FY19 District budget, DCAS recommended not making any further general fund contributions to the irrevocable trust based on the District's actuarial report for 2016, which projected retiree claims and expenses to continue to increase every year until FY 2031-32, at which time the annual expense is projected to reach \$18,026,362. The annual expense was projected to then begin to decrease for 57 years, until FY 2088-89 when the liability is expected to be zero. Eventually, the retiree liability and irrevocable trust will reach equilibrium and the annual required contribution can be transferred to the trust. Rather than waiting until equilibrium is reached, the subcommittee recommended accessing the Trust funds in FY 2021-22 to pay for the increases in annual contributions. This would result in a level budgetary impact through FY 2040-41, at which time the annual required contribution would decrease. Effective September 1, 2020, the District transitioned its health plans to CalPERS, resulting in significant reductions in annual costs.

The DCAS recommendation to begin utilizing the irrevocable trust was put on hold for one year to allow time to fully evaluate the impact of the change in health plans.

After receiving the most recent actuarial report with a Valuation Date of June 30, 2020, DCAS formed a new workgroup to evaluate and recommend a long-term plan for the use of the district's irrevocable trust, and the available fund balance in the Retiree Health Benefits fund. The District's most recent actuarial study projects that retiree claims and expenses will increase every year until FY 2034-25, at which time the annual expense is projected to reach \$10,861,012. Due to the change to the actuarial projections, after reviewing the projected future costs, as well as the resources available to fund this liability, the workgroup ultimately recommended that ongoing contributions from the operating funds be capped at \$8 million dollars for the foreseeable future beginning in FY 22-23. Expenditures for retiree benefits in excess of that amount will first be funded by the available fund balance in the Retiree Health Benefits fund until that fund reaches a fund balance of \$1 million dollars. This is anticipated to occur in the 2025-26 fiscal year, at which time the amounts in excess of \$8 million will come from the irrevocable trust. This plan will be reevaluated on an annual basis and adjustments will be made as necessary. DCAS concurred with this plan from the workgroup, and the fiscal details are included in the 2022-23 Tentative Budget.

INFRASTRUCTURE

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

A separate sub-fund (General Fund–Unrestricted Designated–Infrastructure) has been established to account for this redistribution of resources and the associated expenditures. As part of DCAS's annual review, the implementation strategies of the Infrastructure

Funding Model are reviewed in a parallel process similar to that of the Districtwide Resource Budget Allocation Model review.

The Tentative Budget includes transferring \$1.2 million in budgeted revenue, the majority of which is interest income that fluctuates from year to year, from the General Fund-Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND

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

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

- **General Fund–Restricted (12X):** Represents revenues and expenditures supporting educational services whose resources are restricted by law, regulation, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions. This sub-fund is reported to the State as a part of the Total General Fund.

GENERAL FUND – UNRESTRICTED (111)

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

Budget Allocation Model

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

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

The Budget Allocation Model, following the review by DCAS, was utilized to allocate resources to the various operational units within the District. Each college and the DAC have separate processes by which resources received through the Model are allocated. Throughout 2020-21 the District continued its examination of ways to modify the Allocation

Model in response to the funding levels and priorities of the Student Centered Funding Formula (SCFF). As a result of this review, the District has updated the allocation model for 2021-22 to better align with SCFF. The updated allocation model leaves the Class Schedule Delivery portion of the previous allocation model intact with the remainder of funds allocated in a manner that very closely mirrors the SCFF. To mitigate any substantial shift in resources among colleges, the updated allocation model will be implemented over a five-year phase in period with a hold-harmless in place for Year 1. FY23 is the second year under this updated allocation model. Twenty-five percent of the difference between the updated and legacy model will be implemented in this year.

Reserves

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

State Required 5% Minimum

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

Revenue Shortfall Contingency

The Revenue Shortfall Contingency Reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, and general statewide deficit), thus negating the need for mid-year reductions in site operating budgets. For FY 2022-23, the contingency will remain at \$5 million.

State Teachers' Retirement System (STRS)

This reserve is to address the rising annual costs of the STRS plan implemented by the State in 2014-15. At that time, the District set aside \$1 million to assist with the rising cost of STRS. For FY 2022-23, the contingency will remain at \$1 million

Oxnard College PACE/ESL Expansion

This reserve was established to provide funding for Oxnard College to grow their PACE and ESL Programs. The Board of Trustees designated \$1,500,000 towards this effort to be allocated over three years, beginning in FY 2022-23.

Budget Carryover

As part of the Budget Allocation Model, the colleges and DAC can carryover funds up to 2% of the prior year adopted budget. This reserve was fully distributed as a part of the budget development process and totals \$3,110,611 for the three colleges and \$257,023 for the DAC. Any budget savings above the 2% will remain in Fund 111.

Unallocated Reserves

Unallocated Reserves is the remaining ending balance that is undesignated for other uses. This balance is maintained to allow for gradual adjustment to any substantial reductions in revenue and, along with other cash reserves, to handle the significant cash flow requirements. The Unallocated Reserves can also be used to mitigate budget reductions beyond that provided for in the Revenue Shortfall Contingency Reserve. This reserve may be allocated to cover any other unanticipated one-time expenditures.

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

GENERAL FUND–UNRESTRICTED DESIGNATED-INFRASTRUCTURE (113)

This sub-fund was created to account for the Infrastructure Funding Model (approved by the Board in March 2012) to help address total cost of ownership (TCO) and the growing structural deficits in specific infrastructure categories. As specified in the funding plan, resources are to be re-allocated from the General Fund-Unrestricted. Funds may be accumulated from year to year to address the infrastructure needs. The Tentative Budget includes transferring \$1.2 million in budgeted revenue from the General Fund Unrestricted to the General Fund–Unrestricted Designated–Infrastructure. Expenditure of these funds will be budgeted in the year following the year in which the revenue is earned.

GENERAL FUND – RESTRICTED (12x)

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

Major programs accounted for in this fund include state categorical programs such as Student Equity & Achievement, Strong Workforce, Guided Pathways, EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), CalWORKS (California Work Opportunities and Responsibility to Kids), Career Technical Education programs, as well as Perkins IV (VTEA/Vocational and Technical Education Act) federal grants, Restricted Lottery (Proposition 20) funds, Nursing Education grants, Title III and Title V (HSI, STEM) federal grants, and the HEERF COVID-19 relief federal grants.

The District's FY 2022-23 Tentative Budget for student services programs have been developed within the existing individual categorical programs based on the State's 95% funding guarantee. Final allocations for most student services programs are not finalized until after the Governor signs the state budget and the State Chancellor's Office allocates funds to the districts based on MIS data that is submitted during the first quarter of the fiscal year. As final allocations are communicated from the State Chancellor's Office, program budgets are adjusted and budget augmentations are brought forward for Governing Board action.

PARKING SERVICES FUND (124)

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The District will continue to not charge for parking through the Fall Semester, however permits will be required beginning in the spring semester. The FY 23 Tentative Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes \$617,400 in projected revenues from parking fees and traffic fines as well as the following additional financial support towards the cost of providing

police services at all sites: \$1,608,800 of General Fund-Unrestricted (Districtwide Services) and \$1,275,000 of reserves set aside in FY22 to address the anticipated shortfall in FY23.

HEALTH SERVICES FUND (13x)

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

Beginning in FY 2012-13, the approved State budget contained a new mandated block grant. This block grant distributed \$28 per funded FTES to cover all compliance costs incurred during the 2012-13 fiscal year, including those associated with Student Health Centers. The Student Health Centers receive their proportional share of the block grant. This mandated block grant will continue for FY 2022-23.

SPECIAL REVENUE FUND (3XX)

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

CULINARY AND RESTAURANT MANAGEMENT (CRM) (322)

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

CHILD CARE CENTER FUND (33x)

This fund accounts for all revenues and expenditures related to the operation of Child Care Centers at Moorpark, Oxnard, and Ventura colleges. In addition to client enrollment fees, the Child Care Centers receive grant funding as a supplemental source of funding from the

State of California. While maintaining competitive rates, the Child Care Centers have continued to be self-supporting.

EXOTIC ANIMAL TRAINING MANAGEMENT (EATM) ZOO OPERATIONS (391)

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet of the EATM program. This operation had previously been accounted for as a part of Fund 114. The accounting has been moved to Fund 391 to better align with the State Budget Accounting Manual and in alignment with the accounting treatment of the Café operated by the Oxnard College Culinary and Restaurant Management program.

CAPITAL PROJECTS FUND (4xx)

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

The FY 2022-23 Tentative Budget includes locally funded construction and capital outlay/improvement projects, scheduled maintenance projects, as well as funds for new technology/technology refresh and equipment replacement. Projects being funded from various infrastructure and special repair projects are also budgeted. The FY 2022-23 Tentative Budget also includes carryover state funding for instructional equipment, library materials, and scheduled maintenance projects from previous budget years. The Governor's January State Budget Proposal includes significant one-time funding for scheduled maintenance.

PROPRIETARY (ENTERPRISE) FUNDS

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

Bookstore (51x)

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

Food Service (52x)

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

INTERNAL SERVICES FUND (6xx)

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

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

The **Workload Balancing Fund** is used to account for non-contract assignment pay that has been deferred (“banked”) to a subsequent semester or academic year by full-time faculty members. As faculty use their load “banked” hours, a transfer is made to the General Fund as a partial offset to the salary costs of the faculty member while on leave. The current liability in this account is approximately \$512,000.

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

STUDENT FINANCIAL AID FUND (74xx)

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

COMPLIANCE

The Tentative 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 Tentative Budget was reviewed by District Council on Administrative Services (DCAS) and the Board Administrative Services Committee on May 26, 2022. Chancellor's Consultation Council on June 3, 2022, and is recommended for approval by the Board of Trustees at the June 14, 2022 meeting.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
SUMMARY OF BUDGETED EXPENDITURES AND TRANSFERS - ALL FUNDS

FUND	DESCRIPTION	2022-23 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
GOVERNMENTAL FUND TYPES			
General Fund Unrestricted			
111	General Fund - Unrestricted	186,491,022	46.5%
113	General Fund - Unrestricted Designated Infrastructure	5,045,073	1.3%
114	General Fund - Unrestricted Designated	6,173,217	1.5%
General Fund Restricted			
12x	General Fund - Restricted	91,147,635	22.7%
124	Parking Services Fund	3,518,672	0.9%
13x	Health Services Fund	2,163,904	0.5%
Special Revenue Funds			
322	Special Revenue Fund (Culinary Restaurant Management)	131,153	0.0%
33x	Child Development Fund	1,665,414	0.4%
391	Special Revenue Fund (Exotic Animal Training Management)	353,674	0.1%
Capital Project Fund			
4xx	Capital Projects Fund	34,520,883	8.6%
PROPRIETARY FUND TYPES			
52x	Vending Operations Fund	32,523	0.0%
6xx	Internal Services Fund	9,595,300	2.4%
FIDUCIARY FUND TYPES			
74xx	Financial Aid Fund	60,145,838	15.0%
Total All Funds		<u>400,984,308</u>	<u>100.0%</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2022-2023 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 111)

Fund 111 – Unrestricted General Fund

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED (Fund 111)
REVENUE PROJECTIONS - FY23 TENTATIVE BUDGET**

ACCOUNT DESCRIPTION	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	Change FY22 Adoption vs FY23 Tentative
SCFF HOLD-HARMLESS			
FY18 Total Computational Revenue	153,823,885	153,823,885	-
FY19 COLA @ 2.71%	4,168,627	4,168,627	-
FY20 COLA @ 3.26%	5,150,556	5,150,556	-
FY21 COLA @ 0% [a]	-	-	-
FY22 COLA @1.5%	8,271,354	8,271,354	-
FY23 COLA @5.33%	-	9,136,389	9,136,389
HOLD HARMLESS TOTAL COMPUTATIONAL REVENUE (TCR)	171,414,422	180,550,811 [b]	9,136,389
DIFFERENCE BETWEEN STABILITY & HOLD HARMLESS		4,369,894	
STABILITY TCR		184,920,705	
LESS 1% DEFICIT FACTOR		(1,849,207)	
BUDGETED TOTAL COMPUTATIONAL REVENUE	171,414,422	183,071,498 [c]	11,657,076
LOTTERY PROCEEDS	3,810,963	3,810,963	-
FULL TIME FACULTY HIRING	3,677,156	3,780,043	102,887
PT FACULTY EQUITY COMP	544,036	553,143	9,107
NONRES TUITION - INTL	507,592	878,276	370,684
NONRES TUITION - DOM	1,047,729	1,594,879	547,150
TOTAL OTHER REVENUE	9,587,476	10,617,304	1,029,828
TOTAL GENERAL FUND UNRESTRICTED REV	181,001,898	193,688,802	12,686,904

Notes:

[a] - For FY21, there was no funded COLA but the statutory COLA was 2.31%

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

[c] - Beginning in the 2022-23 Fiscal Year, the District's revenue is budgeted using the calculated stability funding less a 1% deficit factor.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY23 TENTATIVE BUDGET ALLOCATION**

FY23 Adoption Revenue	\$ 193,688,802
Less: DWS	\$ (9,494,092)
Less: Utilities	\$ (4,450,000)
Less: DAC (7.3%)	\$ (14,139,283)
Available for distribution	\$ 165,605,427

		MC		OC		VC		Total
1)	Unadjusted FTES (FY22 P2, includes NonResident)		9,409		4,216		7,647	21,272
2)	WSCH		141,128		63,243		114,704	319,075
3)	Productivity Factor		525		525		525	
4)	FTEF	268.8		120.5		218.5		
5)	FTEF adjustment	14.0		8.05		13.7		
6)	less: Full Time positions (FTEF)	(134.8)	\$ 21,997,860	(73.8)	\$ 11,948,465	(115.8)	\$ 18,705,353	\$ 52,651,678
7)	=Hourly FTEF @ ^[a]	\$ 59,976	148	\$ 8,880,372	55	\$ 3,284,457	116	\$ 6,981,412
8)	Total Class Schedule Delivery Allocation		\$ 30,878,232		\$ 15,232,922		\$ 25,686,765	\$ 71,797,919
10)	Remaining to be Allocated							\$ 93,807,508

	Percent	Amount
11) 1. Base allocation	70%	\$ 65,665,255
12) 2. Supplemental allocation	20%	\$ 18,761,502
13) 3. Student success allocation	10%	\$ 9,380,751
14)		\$ 93,807,508

	MC	OC	VC	Total
1. Base allocation				
15) Basic allocation	\$ 4,971,317	\$ 4,261,127	\$ 4,261,128	\$ 13,493,572
16) Remaining base allocation				\$ 52,171,683
17) FY22 P1 320 Credit FTES (Resident)	9,096.00	4,069.76	7,168.05	20,333.81
18) Percent of total	45%	20%	35%	100%
19) Campus remaining base allocation	\$ 23,338,156	\$ 10,442,029	\$ 18,391,498	\$ 52,171,683
20) Sub-total Base allocation	\$ 28,309,473	\$ 14,703,156	\$ 22,652,626	\$ 65,665,255
2. Supplemental allocation (FY20-21)				
21) Pell Grant recipients	2,770	2,806	3,248	8,824
22) Promise Grant recipients	6,533	5,359	7,305	19,197
23) AB540 Students	546	367	449	1,362
24)	9,849	8,532	11,002	29,383
25) Percent of total	34%	29%	37%	100%
26) Sub-total Campus supplemental allocation	\$ 6,288,740	\$ 5,447,815	\$ 7,024,948	\$ 18,761,502
3. Student success allocation (FY20-21)				
27) Sub-total Student success allocation, All Students	\$ 3,116,698	\$ 1,405,126	\$ 2,517,820	\$ 7,039,645
28) Sub-total Student success allocation, Pell	\$ 374,142	\$ 346,000	\$ 467,872	\$ 1,188,015
29) Sub-total Student success allocation, College Promise	\$ 386,642	\$ 303,251	\$ 463,198	\$ 1,153,092
30) Total Student Success Allocation	\$ 3,877,483	\$ 2,054,378	\$ 3,448,890	\$ 9,380,751
31) College Allocation	\$ 69,353,928	\$ 37,438,270	\$ 58,813,229	\$ 165,605,427
32) New Model Phase-In Adjustment - Year 2 [c]	\$ 511,039	\$ (234,600)	\$ (276,439)	\$ -
33) Adjusted College Allocation FY23	\$ 69,864,967	\$ 37,203,670	\$ 58,536,790	\$ 165,605,427
34) Campus FY22 2% Carryover [b]	\$ 1,316,490	\$ 703,456	\$ 1,090,665	\$ 3,110,611
35) Major Initiative Funding	\$ -	\$ 500,000	\$ -	\$ 500,000
36) Total FY23 Tentative Budget College Allocation	\$ 71,181,457	\$ 38,407,126	\$ 59,627,455	\$ 169,216,038

[a] FY23 average replacement cost

[b] Similar to the colleges, the District Office (DAC) is allowed up to a 2% carryover. The DAC carryover from FY22 is \$257,023

[c] New Allocation Model will be phased-in over 5 years. In year two, 25% of the impact of the change will be passed through to the colleges.

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY23 TENTATIVE BUDGET ALLOCATION**

FY23 Tentative Revenue	193,688,802
Less: District-wide	(9,494,092)
Less: Utilities	(4,450,000)
Less: District Office (7.3% revenue)	<u>(14,139,283)</u>
Available for Distribution	<u>165,605,427</u>

	<u>Moorpark</u>	<u>Oxnard</u>	<u>Ventura</u>	<u>Total</u>
Class Schedule Delivery Allocation				
1) Unadjusted FTES (FY22 P2, includes NonResident)	9,409	4,216	7,647	21,272
2) WSCH	141,128	63,243	114,704	
3) Productivity Factor	525	525	525	
4) FTEF	268.8	120.5	218.5	
5) FTEF adjustment	14.0	8.1	13.7	
6) less: Full Time positions (FTEF)	<u>(134.8)</u>	<u>(73.8)</u>	<u>(115.8)</u>	31.8%
7) =Hourly FTEF @ ^[a]	148.1	55	116	11.6%
	\$ 59,976	\$ 8,880,372	\$ 6,981,412	\$ 19,146,241
8) Total Class Schedule Delivery Allocation	\$ 30,878,232	\$ 15,232,922	\$ 25,686,765	\$ 71,797,919
9) Base Allocation	\$ 8,280,271	\$ 8,280,271	\$ 8,280,271	\$ 24,840,813
10) <i>Adjusted FTES</i>	9,160	4,038	7,262	20,460
	44.8%	19.7%	35.5%	
11) FTEF Allocation	\$ 30,876,809	\$ 13,612,278	\$ 24,477,608	\$ 68,966,695
12) Total FY23 Allocation Under Legacy Model	\$ 70,035,312	\$ 37,125,471	\$ 58,444,644	\$ 165,605,427
13) Total FY23 Allocation Under New Model	\$ 69,353,928	\$ 37,438,270	\$ 58,813,229	\$ 165,605,427
14) Difference Between Models	\$ (681,385)	\$ 312,799	\$ 368,585	\$ (0)
15) 25% Of Difference Between Models	\$ 170,346	\$ (78,200)	\$ (92,146)	\$ 0
16) FY 23 Adjustment to New Allocation Model	\$ (511,039)	\$ 234,600	\$ 276,439	\$ 0

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 GENERAL FUND - UNRESTRICTED

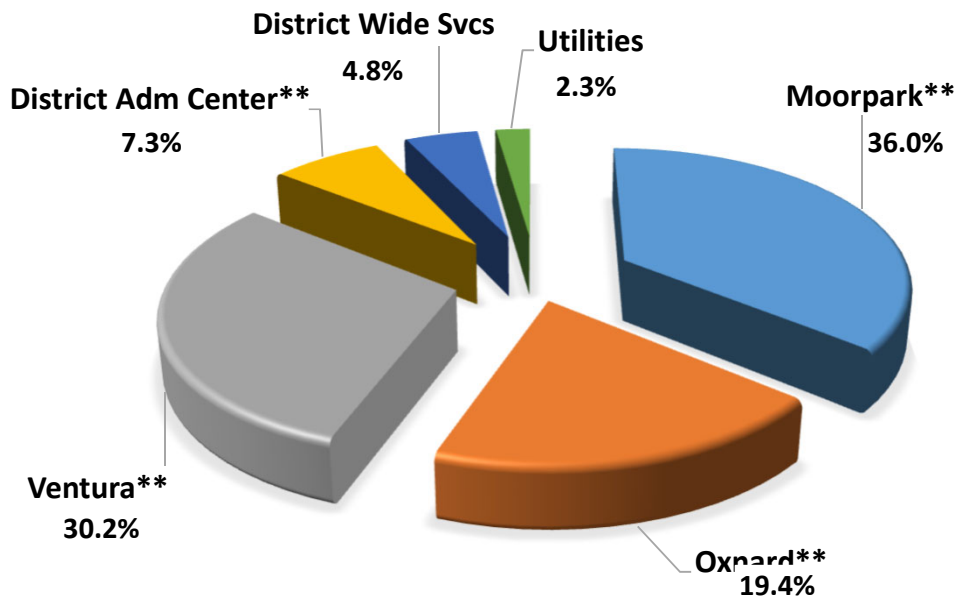
EDUCATION PROTECTION ACT (EPA) FUNDS *

		2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
8000	REVENUES	<u>33,373,347</u>	<u>37,810,455</u>
1000	ACADEMIC SALARIES	21,769,959	24,664,354
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	11,603,388	13,146,101
4000	SUPPLIES & MATERIALS	-	-
5000	OTHER OPERATING EXP	-	-
6000	CAPITAL OUTLAY	-	-
7000	OTHER OUTGO	<u>-</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>33,373,347</u>	<u>37,810,455</u>

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

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY BY LOCATION
GENERAL FUND (111) - UNRESTRICTED**

	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET *	2022-23 TENTATIVE BUDGET
MOORPARK	67,048,005	67,048,005	71,181,457 **
OXNARD	35,840,362	35,840,362	38,407,126 **
VENTURA	55,563,181	55,563,181	59,627,455 **
DISTRICT ADM CENTER	13,092,892	13,092,892	14,396,306 **
DISTRICTWIDE SVCS	8,529,681	10,641,082	9,494,092
UTILITIES	4,090,500	4,305,500	4,450,000
INFRASTRUCTURE	-	-	-
TOTAL EXPENDITURES	184,164,621	186,491,022	197,556,436



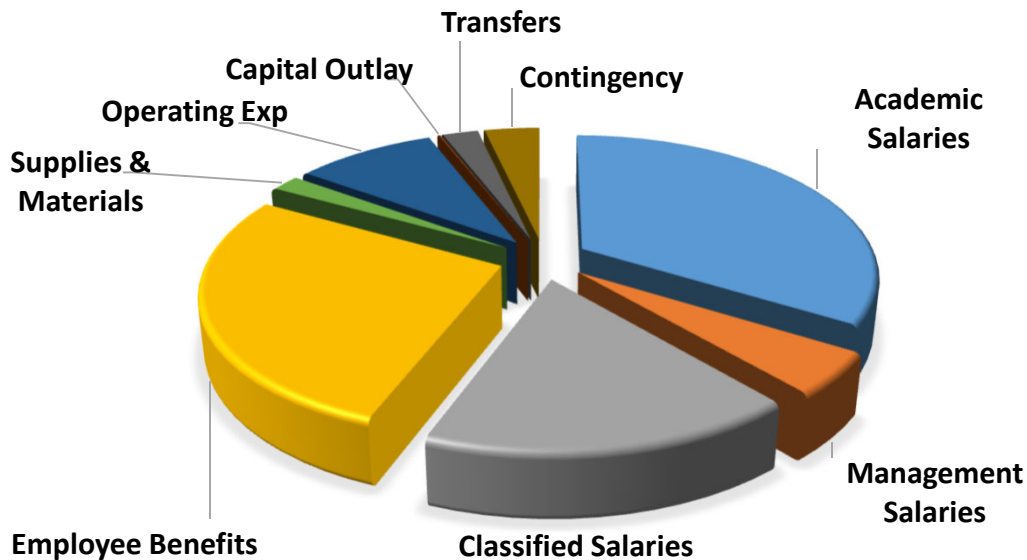
* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

** Incorporates budget carryover.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

ALL LOCATIONS

	2021-22	2021-22	2022-23	PERCENT OF TOTAL BUDGET
	ADOPTION BUDGET	REVISED BUDGET*	TENTATIVE BUDGET**	
1000 ACADEMIC SALARIES	64,358,604	65,547,587	66,759,987	33.8%
2000 MANAGEMENT SALARIES	9,216,553	9,397,620	9,597,367	4.9%
2000 CLASSIFIED SALARIES	30,392,715	32,217,148	33,882,856	17.2%
3000 EMPLOYEE BENEFITS ***	50,761,102	49,810,383	53,863,425	27.3%
SALARY & BENEFIT SUBTOTAL	154,728,974	156,972,738	164,103,635	83.1%
4000 SUPPLIES & MATERIALS	2,815,705	3,074,452	3,667,989	1.9%
5000 OPERATING EXP	15,373,223	16,929,222	18,014,208	9.1%
6000 CAPITAL OUTLAY	145,148	125,038	189,889	0.1%
7000 TRANSFERS	1,720,462	3,032,663	4,545,195	2.3%
7999 CONTINGENCY	1,000,843	6,356,909	7,035,520	3.6%
DIRECT EXPENDITURE SUBTOTAL	21,055,381	29,518,284	33,452,801	16.9%
TOTAL EXPENDITURES	175,784,355	186,491,022	197,556,436	100.0%



* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

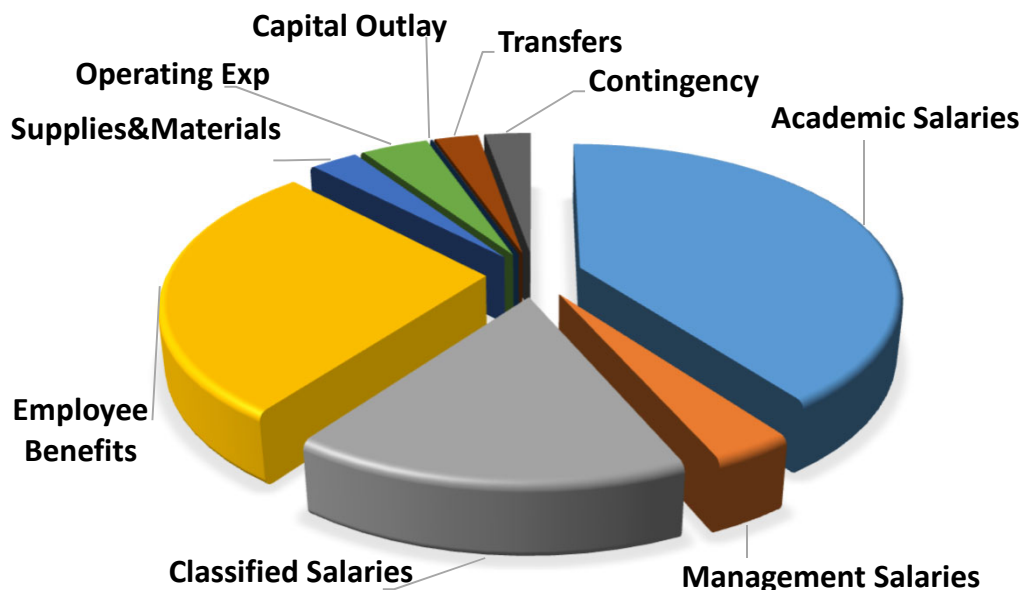
** Incorporates budget carryover.

*** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$7,702,419. Page 27 of 86

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

MOORPARK COLLEGE

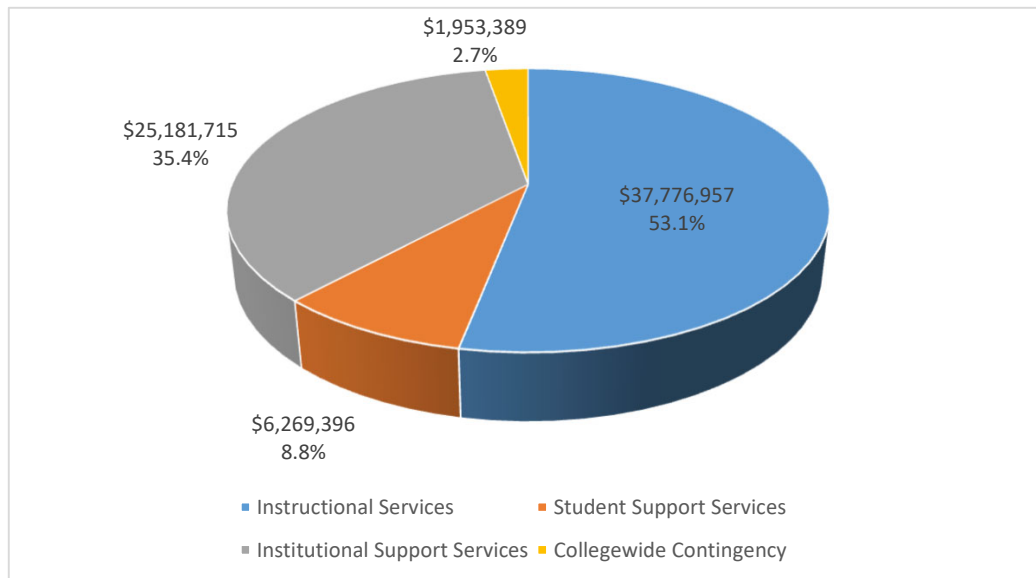
	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	27,464,206	27,516,206	28,413,116	39.9%
2000 MANAGEMENT SALARIES	2,361,475	2,361,475	2,460,504	3.5%
2000 CLASSIFIED SALARIES	11,084,997	11,085,625	11,888,165	16.7%
3000 EMPLOYEE BENEFITS **	18,328,011	18,329,371	19,722,215	27.7%
SALARY & BENEFIT SUBTOTAL	59,238,689	59,292,677	62,484,000	87.8%
4000 SUPPLIES & MATERIALS	1,604,130	1,557,309	2,020,273	2.8%
5000 OPERATING EXP	2,543,739	2,658,840	2,859,302	4.0%
6000 CAPITAL OUTLAY	25,453	21,701	21,701	0.0%
7000 TRANSFERS	(110,000)	(119,000)	1,842,792	2.6%
7999 CONTINGENCY	3,745,994	3,636,478	1,953,389	2.7%
DIRECT EXPENDITURE SUBTOTAL	7,809,316	7,755,328	8,697,457	12.2%
TOTAL BUDGETED EXPENDITURES	67,048,005	67,048,005	71,181,457	100.0%



* Incorporates budget carryover

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$2,779,942.

Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget



Instructional Services	\$37,776,957	53.1%
Student Support Services	\$6,269,396	8.8%
Institutional Support Services	\$25,181,715	35.4%
Collegewide Contingency	\$1,953,389	2.7%
Total	\$71,181,457	100.0%

Org #	Description	Category	Tentative
10002	Exotic Animal (EATM) /Tea	Instructional Services	946,678
10021	Biology	Instructional Services	1,049,787
10022	Anatomy/Physiology	Instructional Services	894,281
10023	Biotechnology/Biomed Tech	Instructional Services	181,657
10025	Botany	Instructional Services	45,946
10026	Microbiology	Instructional Services	215,945
10027	Opticianry	Instructional Services	21,251
10030	Accounting	Instructional Services	284,188
10033	Business Management	Instructional Services	448,238
10045	Journalism	Instructional Services	29,291
10046	FTVM	Instructional Services	815,881
10055	Computer Science	Instructional Services	166,632
10056	Computer Network Sys Engi	Instructional Services	308,863
10057	Gaming Design	Instructional Services	2,070
10063	Kinesiology	Instructional Services	811,877
10064	EAC/Special Ed General (C	Instructional Services	369,100
10070	Engineering General	Instructional Services	269,410
10091	Art 2D, History	Instructional Services	569,927
10092	Art 3D	Instructional Services	137,600
10094	Music	Instructional Services	548,696
10097	Dramatic Arts/Theatre Art	Instructional Services	586,963
10098	Dance	Instructional Services	387,109
10100	Commercial Photography	Instructional Services	272,637
10102	MMGR (Multi Media & Graph	Instructional Services	79,189
10110	Foreign Language General	Instructional Services	41,675

Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

10111 French	Instructional Services	72,971
10112 German	Instructional Services	41,675
10114 Spanish	Instructional Services	182,403
10120 Nursing	Instructional Services	1,428,528
10123 Radiological Tech	Instructional Services	360,465
10126 Health Science	Instructional Services	296,293
10135 Child Development (Instru	Instructional Services	508,194
10136 Nutrition, Health, & Fitn	Instructional Services	3,100
10160 English	Instructional Services	2,460,839
10162 Comm, Speech, Debate	Instructional Services	1,190,199
10163 Philosophy	Instructional Services	302,468
10164 Other Humanities	Instructional Services	69,738
10170 Math	Instructional Services	2,875,204
10181 Environmental Studies	Instructional Services	140,294
10182 Physics	Instructional Services	314,406
10183 Chemistry	Instructional Services	1,204,553
10184 Astronomy	Instructional Services	84,427
10185 Geology	Instructional Services	127,789
10190 Psychology	Instructional Services	742,409
10202 Administration of Justice	Instructional Services	172,282
10210 Social Science General	Instructional Services	30,842
10211 Anthropology	Instructional Services	637,097
10212 Economics	Instructional Services	307,359
10213 History	Instructional Services	643,555
10214 Geography	Instructional Services	134,478
10215 Political Science	Instructional Services	336,227
10216 Sociology	Instructional Services	275,285
10217 Ethnic Studies	Instructional Services	164,499
10225 Athletics	Instructional Services	1,659,436
12016 Part Time Faculty Budget Pool	Instructional Services	11,484,733
12909 Zoo Activities	Instructional Services	40,318
11001 Admissions and Records (A	Student Support Services	852,945
11008 Counseling	Student Support Services	1,760,441
11009 Financial Aid	Student Support Services	803,869
11011 International Stu/Stu Aff	Student Support Services	5,086
11013 Library	Student Support Services	987,051
11015 Graduation	Student Support Services	16,019
11017 Student Activities	Student Support Services	143,919
11019 Transfer Center	Student Support Services	269,600
11022 Articulation	Student Support Services	193,734
11024 College Outreach	Student Support Services	381,956
11028 TLC	Student Support Services	395,261
11031 BIT/CARE	Student Support Services	12,650
11032 Scholarship Office	Student Support Services	136,619
11033 Student Conduct	Student Support Services	8,000
11036 Multicultural Day	Student Support Services	10,940
12070 Student Business Office	Student Support Services	291,306
11018 VP of Student Support	Institutional Support Services	611,263
11023 Distance Education	Institutional Support Services	319,721
11197 Postage	Institutional Support Services	25,000

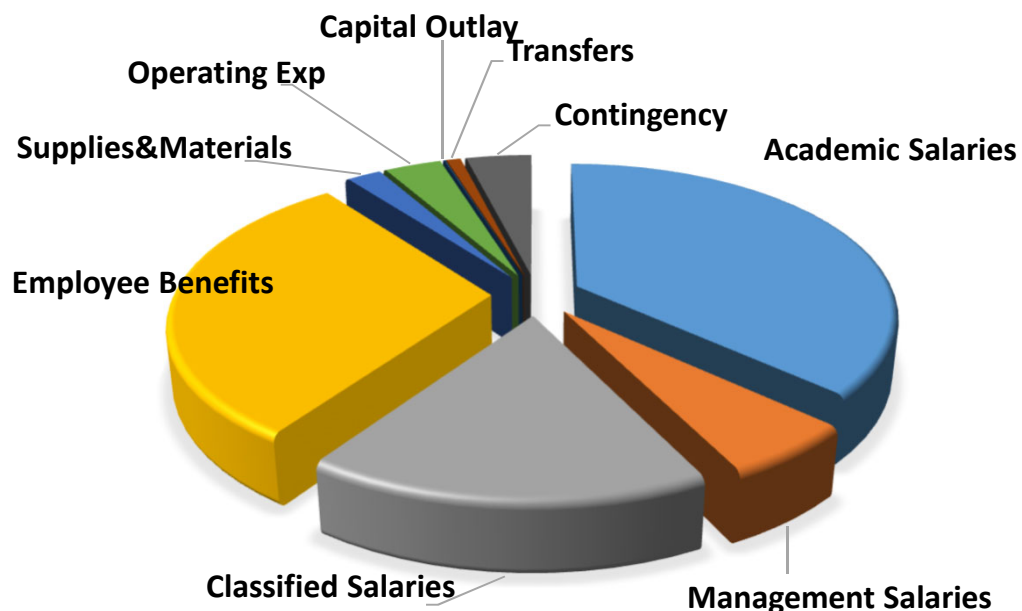
Moorpark College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

11199 Utilites	Institutional Support Services	15,000
12005 Information Technology Op	Institutional Support Services	922,808
12015 President Office	Institutional Support Services	765,006
12016 VP Student Learning Offic	Institutional Support Services	654,284
12017 Vice President Office	Institutional Support Services	535,911
12018 Phys Science/Chem/Earth S	Institutional Support Services	480,102
12019 English & Student Conduct	Institutional Support Services	425,824
12021 EATM, Health & Life Scien	Institutional Support Services	365,580
12023 Behavioral & Social Scien	Institutional Support Services	325,677
12024 Institutional Effectivene	Institutional Support Services	896,352
12025 Business, Child Dev & Std	Institutional Support Services	333,935
12026 Art, Media, Comm, DE	Institutional Support Services	395,015
12027 Student Health/Athl/Kines	Institutional Support Services	343,507
12041 Performing Arts Center	Institutional Support Services	468,755
12050 College Business Manager	Institutional Support Services	745,098
12055 Communications Center	Institutional Support Services	33,660
12057 Professional Development	Institutional Support Services	86,690
12060 Public Information Office	Institutional Support Services	367,247
12061 Catalogs & Schedules of C	Institutional Support Services	4,000
12065 Academic Senate/A.S. Rele	Institutional Support Services	316,257
12067 Collegewide	Institutional Support Services	5,915,681
12067 Retiree Health Benefits	Institutional Support Services	2,779,942
12068 Maintenance & Operations	Institutional Support Services	5,699,122
12069 Publications	Institutional Support Services	258,325
12074 Planned New Positions	Institutional Support Services	709,623
12076 MC Copy Center	Institutional Support Services	353,000
12079 Publications Chargebacks	Institutional Support Services	-100,000
12080 Accreditation	Institutional Support Services	52,600
12083 Classified Senate	Institutional Support Services	19,600
12130 Emergency Response & Prep	Institutional Support Services	57,130
12067 Collegewide Contingency	Collegewide Contingency	1,953,389

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

OXNARD COLLEGE

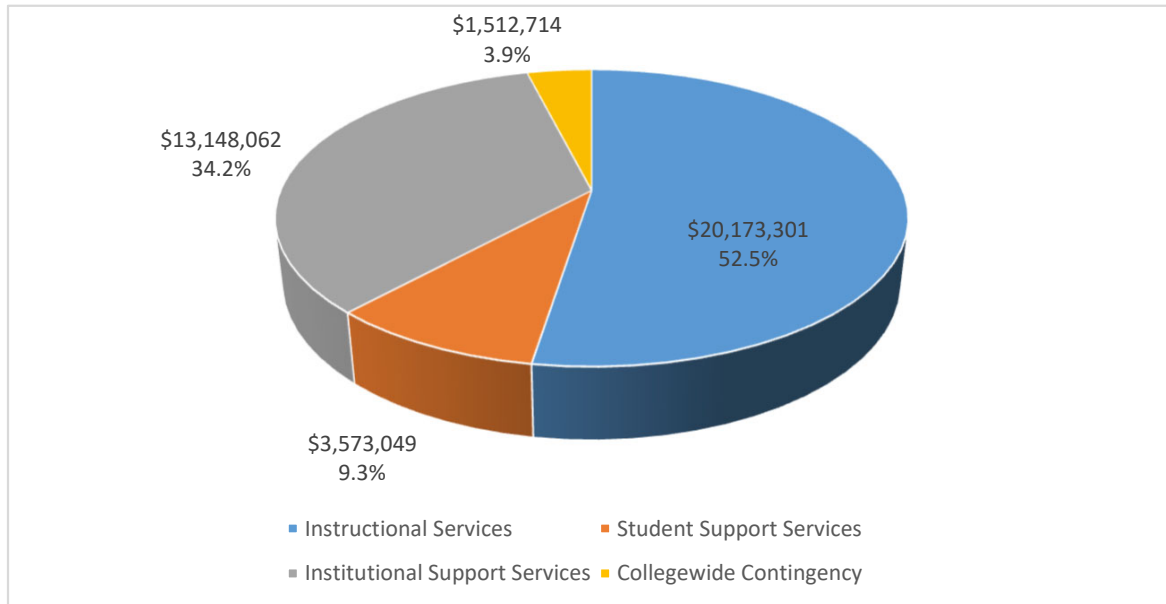
	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	13,981,134	14,070,466	14,129,232	36.8%
2000 MANAGEMENT SALARIES	2,209,256	2,209,256	2,223,670	5.8%
2000 CLASSIFIED SALARIES	5,636,786	5,675,278	6,561,600	17.1%
3000 EMPLOYEE BENEFITS **	10,598,747	10,661,361	11,509,849	30.0%
SALARY & BENEFIT SUBTOTAL	32,425,923	32,616,361	34,424,351	89.6%
4000 SUPPLIES & MATERIALS	696,851	723,528	798,629	2.1%
5000 OPERATING EXP	1,221,493	1,275,212	1,315,647	3.4%
6000 CAPITAL OUTLAY	26,400	27,293	26,785	0.1%
7000 TRANSFERS	(150,000)	(159,000)	329,000	0.9%
7999 CONTINGENCY	1,619,695	1,356,968	1,512,714	3.9%
DIRECT EXPENDITURE SUBTOTAL	3,414,439	3,224,001	3,982,775	10.4%
TOTAL BUDGETED EXPENDITURES	35,840,362	35,840,362	38,407,126	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$1,703,843.

Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget



Instructional Services	\$20,173,301	52.5%
Student Support Services	\$3,573,049	9.3%
Institutional Support Services	\$13,148,062	34.2%
Collegewide Contingency	\$1,512,714	4.0%
Total	\$38,407,126	100.0%

Org #	Description	Category	Tentative
20020	Marine Study	Instructional Services	86,137.00
20021	Biology	Instructional Services	816,267.00
20030	Accounting	Instructional Services	266,845.00
20033	Business Management	Instructional Services	152,700.00
20046	Multimedia/Radio/Motion P	Instructional Services	145,146.00
20056	Computer Networking	Instructional Services	144,818.00
20063	Physical Education	Instructional Services	366,189.00
20064	EAC/Special Ed General (C	Instructional Services	407,462.00
20070	Engineering General	Instructional Services	134,378.00
20071	Engineering Technology	Instructional Services	6,076.00
20075	Air Conditioning and Refr	Instructional Services	180,000.00
20077	Automotive Technology	Instructional Services	517,130.00
20078	Automotive Collision Repa	Instructional Services	167,924.00
20091	Art	Instructional Services	339,092.00
20094	Music	Instructional Services	153,491.00
20110	Foreign Language General	Instructional Services	131,605.00
20114	Spanish	Instructional Services	318,638.00
20121	Dental Hygiene	Instructional Services	611,468.00
20122	Dental Assisting	Instructional Services	218,217.00
20135	Child Development (Instru	Instructional Services	148,539.00

Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

20137 Culinary & Restaurant Mgm	Instructional Services	267,006.00
20150 Law General	Instructional Services	146,287.00
20160 English	Instructional Services	1,620,029.00
20161 Transitional English	Instructional Services	147,250.00
20162 Speech, Debate	Instructional Services	118,548.00
20163 Philosophy	Instructional Services	150,436.00
20170 Math	Instructional Services	1,607,783.00
20180 Physical Science General	Instructional Services	184,604.00
20182 Physics	Instructional Services	151,948.00
20183 Chemistry	Instructional Services	592,223.00
20185 Geology	Instructional Services	153,342.00
20190 Psychology	Instructional Services	219,969.00
20201 Alcohol & Controlled Subs	Instructional Services	295,381.00
20203 Fire Control Tech	Instructional Services	430,421.00
20204 Fire Academy	Instructional Services	540,378.00
20210 Social Science General	Instructional Services	89,966.00
20211 Anthropology	Instructional Services	263,302.00
20212 Economics	Instructional Services	142,108.00
20213 History	Instructional Services	396,793.00
20214 Geography	Instructional Services	152,310.00
20215 Political Science	Instructional Services	162,508.00
20216 Sociology	Instructional Services	287,911.00
20225 Athletics	Instructional Services	983,483.00
22016 Part Time Faculty Budget Pool	Instructional Services	4,886,476.00
22072 PACE/ESL Expansion	Instructional Services	870,717.00
21001 Admissions and Records (A	Student Support Services	601,832.00
21008 Counseling	Student Support Services	798,996.00
21009 Financial Aid	Student Support Services	622,175.00
21013 Library	Student Support Services	314,101.00
21018 EOPS General Fund Match	Student Support Services	178,700.00
21019 Transfer Center	Student Support Services	192,646.00
21020 Tutoring	Student Support Services	303,100.00
21022 Articulation	Student Support Services	147,207.00
22043 Veteran's Center	Student Support Services	20,024.00
22070 Student Business Office	Student Support Services	260,344.00
28115 Upward Bound	Student Support Services	133,924.00
21016 Commencement/Special Even	Institutional Support Services	13,000.00
21197 Postage	Institutional Support Services	16,000.00
21199 Utilites	Institutional Support Services	82,000.00
22005 Information Technology Op	Institutional Support Services	718,107.00
22015 President Office	Institutional Support Services	529,936.00
22016 VP, Academic Affairs Offi	Institutional Support Services	980,480.00
22026 Dean of Liberal Studies	Institutional Support Services	320,056.00
22027 Dean of Math, Science & H	Institutional Support Services	309,498.00

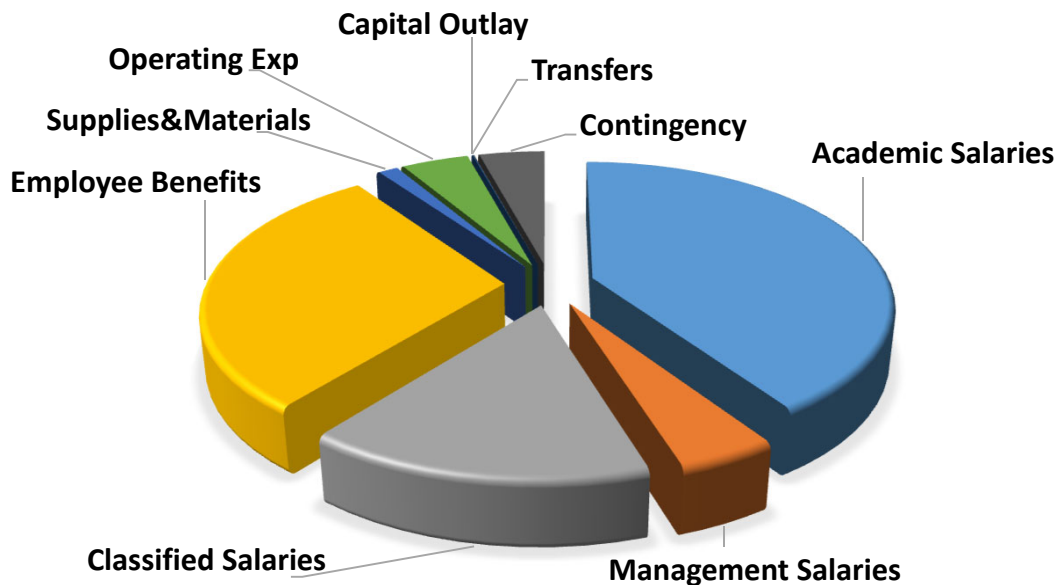
Oxnard College
Fund 111 (by ORG code)
FY 2022-23 Tentative Budget

22028 Dean of CTE	Institutional Support Services	668,358.00
20202 Dean Public Safety	Institutional Support Services	301,705.00
22031 Dept of Transitional Stud	Institutional Support Services	63,970.00
22033 DEAN RESEARCH & INSTIT. E	Institutional Support Services	776,819.00
22036 VP, Student Development O	Institutional Support Services	582,310.00
22041 Performing Art Bldg Opera	Institutional Support Services	146,776.00
22051 Business Services	Institutional Support Services	123,073.00
22060 Public Information Office	Institutional Support Services	319,534.00
22065 Academic Senate/A.S. Rele	Institutional Support Services	349,420.00
22066 College Services	Institutional Support Services	801,716.00
22066 Retiree Health Benefits	Institutional Support Services	1,703,843.00
22068 Maintenance & Operations	Institutional Support Services	3,409,747.00
22069 Publications	Institutional Support Services	350,000.00
22080 Accreditation	Institutional Support Services	32,000.00
22101 Dean of Student Success	Institutional Support Services	1,300.00
22132 Safety Programs	Institutional Support Services	32,680.00
22201 Advancement & Grants	Institutional Support Services	11,535.00
22066 Collegewide Contingency	Collegewide Contingency	1,512,714.00

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

VENTURA COLLEGE

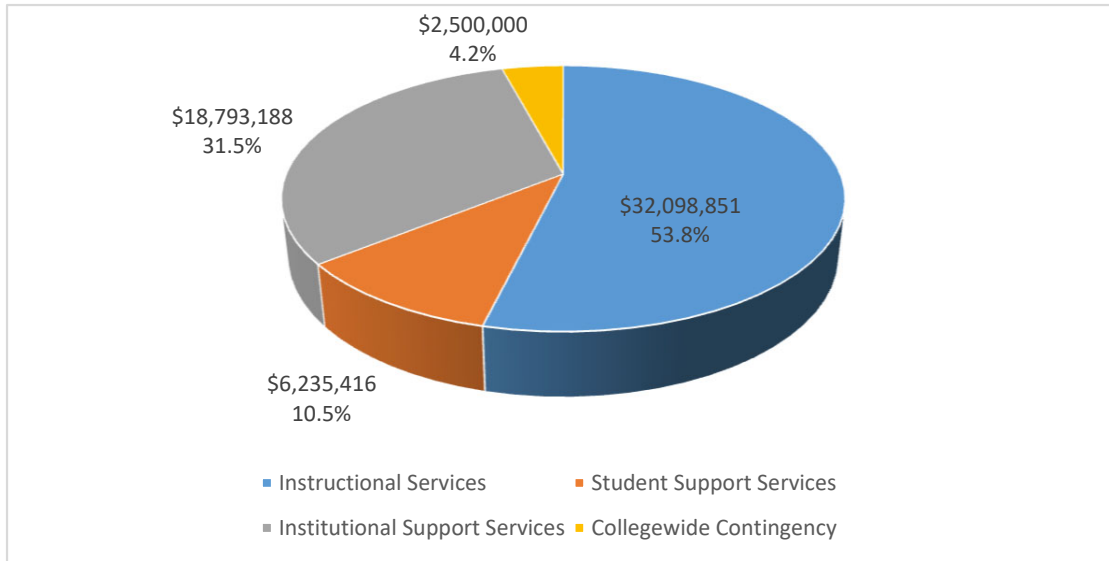
	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	23,561,573	23,561,573	24,217,639	40.6%
2000 MANAGEMENT SALARIES	2,557,604	2,551,973	2,689,440	4.5%
2000 CLASSIFIED SALARIES	9,653,933	9,659,564	9,322,122	15.6%
3000 EMPLOYEE BENEFITS **	16,109,593	16,109,593	17,546,305	29.4%
SALARY & BENEFIT SUBTOTAL	51,882,703	51,882,703	53,775,506	90.2%
4000 SUPPLIES & MATERIALS	662,313	700,514	750,337	1.3%
5000 OPERATING EXP	2,189,299	2,164,498	2,563,989	4.3%
6000 CAPITAL OUTLAY	19,644	15,244	48,703	0.1%
7000 TRANSFERS	(10,000)	(19,000)	(11,080)	0.0%
7999 CONTINGENCY	819,222	819,222	2,500,000	4.2%
DIRECT EXPENDITURE SUBTOTAL	3,680,478	3,680,478	5,851,949	9.8%
TOTAL BUDGETED EXPENDITURES	55,563,181	55,563,181	59,627,455	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$2,516,243.

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



Instructional Services	\$32,098,851	53.8%
Student Support Services	\$6,235,416	10.5%
Institutional Support Services	\$18,793,188	31.5%
Collegewide Contingency	\$2,500,000	4.2%
Total	\$59,627,455	100.0%

Org #	Description	Category	Tentative
30001	Agriculture General	Instructional Services	67,384
30021	Biology	Instructional Services	1,013,556
30030	Accounting	Instructional Services	104,848
30033	Business Management	Instructional Services	501,904
30037	Medical Technology	Instructional Services	69,291
30055	Computer Science	Instructional Services	156,598
30061	Continuing Education/Even	Instructional Services	64,258
30063	Kinesiology (PE)	Instructional Services	1,034,050
30064	EAC/Special Ed General (C	Instructional Services	402,665
30070	Engineering General	Instructional Services	216,195
30076	Diesel Technology	Instructional Services	100,699
30077	Automotive Technology	Instructional Services	606,027
30080	Drafting Technology	Instructional Services	170,273
30082	Welding & Cutting	Instructional Services	159,951
30083	Civil & Construction Mgnt	Instructional Services	119,459
30086	Industrial Mfg Technology	Instructional Services	82,599
30087	VC Vet Tech Program	Instructional Services	14,000
30091	Art	Instructional Services	795,760
30092	Ceramics	Instructional Services	175,099
30094	Music	Instructional Services	426,325
30096	Technical Theater	Instructional Services	317,500
30097	Dramatic Arts/Theatre Art	Instructional Services	143,579

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

30098 Dance	Instructional Services	146,468
30099 Photography	Instructional Services	136,303
30103 Computer Graphics	Instructional Services	36,665
30110 Foreign Language General	Instructional Services	431,047
30120 Nursing	Instructional Services	2,009,755
30125 Emergency Medical Service	Instructional Services	498,819
30135 Child Development (Instru	Instructional Services	235,096
30160 English	Instructional Services	2,321,761
30161 ESLENGM	Instructional Services	134,911
30162 Communication Studies	Instructional Services	421,493
30163 Philosophy	Instructional Services	297,478
30170 Math	Instructional Services	2,704,896
30180 Physical Science General	Instructional Services	108,506
30182 Physics	Instructional Services	327,609
30183 Chemistry	Instructional Services	1,094,798
30186 Water Science	Instructional Services	132,728
30190 Psychology	Instructional Services	570,519
30206 Criminal Justice	Instructional Services	415,142
30207 Basic Sheriff Academy	Instructional Services	25,050
30210 Social Science General	Instructional Services	11,664
30211 Anthropology	Instructional Services	273,174
30212 Economics	Instructional Services	170,707
30213 History	Instructional Services	367,561
30214 Geography	Instructional Services	433,397
30215 Political Science	Instructional Services	352,325
30216 Sociology	Instructional Services	554,339
30225 Athletics	Instructional Services	1,521,032
30240 Health Ed	Instructional Services	191,520
32075 Loadbank Accrual	Instructional Services	30,000
32016 Part Time Faculty Budget Pool	Instructional Services	9,402,068
30300 MESA	Student Support Services	153,897
31001 Admissions and Records (A	Student Support Services	1,030,002
31007 Career Center	Student Support Services	1,700
31008 Counseling	Student Support Services	2,274,819
31009 Financial Aid	Student Support Services	692,163
31011 International Stu/Stu Affairs	Student Support Services	112,954
31012 Learning Resources	Student Support Services	286,575
31013 Library	Student Support Services	759,112
31018 EOPS General Fund Match	Student Support Services	188,569
31019 Transfer Center	Student Support Services	3,610
31020 Tutoring	Student Support Services	218,108
31024 College Outreach	Student Support Services	161,322
32070 Student Business Office	Student Support Services	249,722
32081 Student Connect	Student Support Services	102,863

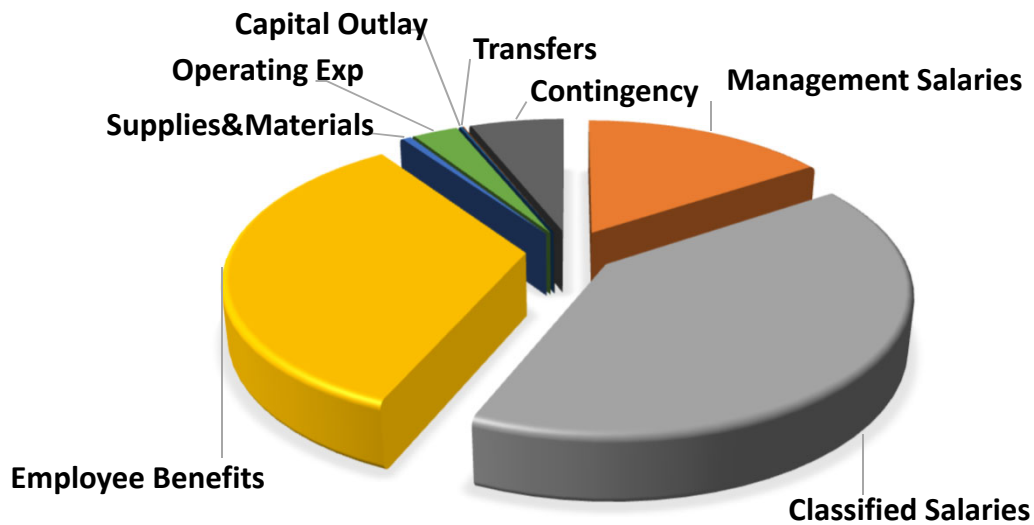
Ventura College
Fund 111 (by ORG code)
FY 2021-22 Tentative Budget

30228 Dean East Campus	Institutional Support Services	13,014
31015 East Campus	Institutional Support Services	423,879
31022 Articulation	Institutional Support Services	146,172
31023 Distance Education	Institutional Support Services	451,572
31199 Utilities	Institutional Support Services	150,000
32005 Information Technology Op	Institutional Support Services	1,139,317
32015 President Office	Institutional Support Services	500,145
32016 VP Academic Affairs/Studn	Institutional Support Services	830,796
32017 College Wide Services	Institutional Support Services	190,150
32018 Dean, Institutional Equit	Institutional Support Services	1,148,660
32031 Dean Career Education II	Institutional Support Services	362,004
32032 Student Activities and Se	Institutional Support Services	140,455
32033 Dean Liberal Arts/Lrng Re	Institutional Support Services	470,437
32034 Dean Physical Ed Office	Institutional Support Services	604,550
32035 Dean Soc Sci/Humanities O	Institutional Support Services	490,285
32036 Dean of Student Services	Institutional Support Services	8,650
32037 Dean Career Education I	Institutional Support Services	358,880
32038 Dean Math/Science Office	Institutional Support Services	394,015
32040 VP Student Affairs	Institutional Support Services	527,326
32051 Business Services	Institutional Support Services	460,707
32060 Public Information Office	Institutional Support Services	451,991
32062 Staff Media Resource Cent	Institutional Support Services	9,085
32064 President Assigned Releas	Institutional Support Services	21,133
32065 Academic Senate/A.S. Rele	Institutional Support Services	243,508
32066 Vice President's Office	Institutional Support Services	1,204,346
32066 Retiree Health Benefits	Institutional Support Services	2,516,243
32068 Maintenance & Operations	Institutional Support Services	4,720,990
32076 Copy Center	Institutional Support Services	250,000
32080 Accreditation	Institutional Support Services	55,723
32082 College Logistics	Institutional Support Services	489,655
32083 Classified Senate	Institutional Support Services	3,000
32132 Safety Programs	Institutional Support Services	16,500
32066 Collegewide Contingency	Collegewide Contingency	2,500,000

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICT ADMINISTRATIVE CENTER

	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET*	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	-	-	0.0%
2000 MANAGEMENT SALARIES	2,269,038	2,255,116	2,263,654	15.7%
2000 CLASSIFIED SALARIES	5,421,482	5,546,319	5,868,388	40.8%
3000 EMPLOYEE BENEFITS **	4,441,747	4,441,832	4,882,063	33.9%
SALARY & BENEFIT SUBTOTAL	12,132,267	12,243,267	13,014,105	90.4%
4000 SUPPLIES & MATERIALS	75,801	74,801	80,450	0.6%
5000 OPERATING EXP	356,904	391,404	418,635	2.9%
6000 CAPITAL OUTLAY	10,800	8,800	22,700	0.2%
7000 TRANSFERS	-	1,000	(9,000)	-0.1%
7999 CONTINGENCY	517,120	373,620	869,416	6.0%
DIRECT EXPENDITURE SUBTOTAL	960,625	849,625	1,382,201	9.6%
TOTAL BUDGETED EXPENDITURES	13,092,892	13,092,892	14,396,306	100.0%



* Incorporates budget carryover.

** Includes contribution to Fund 693 for Retiree Health Benefits. The total transfer for FY23 is \$702,391.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
COMPARATIVE BUDGET SUMMARY
GENERAL FUND (111) - UNRESTRICTED

DISTRICTWIDE SERVICES

	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET*	2022-23 TENTATIVE BUDGET	PERCENT OF TOTAL BUDGET
1000 ACADEMIC SALARIES	-	399,342	-	0.0%
2000 CLASSIFIED SALARIES	143,292	313,992	140,510	1.5%
2000 BOARD, COMMISSIONERS, OTHER	62,170	62,170	62,170	0.7%
3000 EMPLOYEE BENEFITS	225,268	268,226	202,994	2.1%
SALARY & BENEFIT SUBTOTAL	430,730	1,043,730	405,674	4.3%
4000 SUPPLIES & MATERIALS	17,800	18,300	18,300	0.2%
5000 OPERATING EXP	5,802,688	6,171,268	6,406,635 ^[1]	67.5%
6000 CAPITAL OUTLAY	52,000	52,000	70,000	0.7%
7000 TRANSFERS	2,026,463	3,328,663	2,393,483 ^[2]	25.2%
7999 CONTINGENCY	200,000	27,121	200,000	2.1%
DIRECT EXPENDITURE SUBTOTAL	8,098,951	9,597,352	9,088,418	95.7%
TOTAL BUDGETED EXPENDITURES	8,529,681	10,641,082	9,494,092	100.0%

[1] Operating Exp includes:

Districtwide Software Systems	\$ 1,731,000
Insurance Premiums	\$ 1,169,000
Legal	\$ 700,000
Districtwide IT Infrastructure	\$ 477,200
Bank, Credit Card Charges & COTOP	\$ 305,000
Districtwide IT Security	\$ 214,000
Health Insurance Broker	\$ 190,000
Board of Trustee Operations	\$ 172,924
Districtwide Marketing Campaign	\$ 150,000
Audits	\$ 145,000
Board of Trustee Elections	\$ 140,000
Districtwide Memberships	\$ 140,000
Unemployment Insurance	\$ 100,000
Facilities Planning	\$ 95,000
Online Transcript Admin	\$ 90,000
Collective Bargaining Costs	\$ 75,000
Recruitment-Advertising (HR)	\$ 75,000
Parking Online Admin	\$ 60,000
Other Miscellaneous Expense	\$ 377,511
Total	\$ 6,406,635

[2] Transfers in/out includes:

Campus Police Services	\$ 1,608,800
New Info Tech & Equip	\$ 290,000
College Work Study Match	\$ 203,683
Scheduled Maintenance	\$ 150,000
Self-Insurance	\$ 75,000
Classified Leadership Inst.	\$ 36,000
Academic Senate	\$ 30,000
Total	\$ 2,393,483

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

ORG. #	DESCRIPTION	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET*	2022-23 TENTATIVE BUDGET
80099	SEIU Release Time	138,984	138,680	135,396
82011	Personnel Commissioners	75,000	76,529	84,432
82080	Accreditation/Planning	5,000	5,000	25,000
82100	Board Election	75,000	-	140,000
82101	Board of Trustees Operations	228,000	334,222	311,264
82103	Legal	400,000	650,000	700,000
82104	Districtwide Memberships	125,000	140,000	140,000
82106	Police Services	1,237,250	1,765,401	1,608,800
82111	Audits	145,000	145,000	145,000
82112	Bank, Credit Card Charges	291,000	291,000	291,000
82114	College Work Study Match	229,559	230,000	212,000
82116	Unemployment Insurance	100,000	100,000	100,000
82119	Management Consulting	70,000	70,000	40,000
82122	1098T Reg Fee Rptg (Fed require)	35,000	35,000	35,000
82125	Classified Tuition Reimbursement	2,000	2,000	2,000
82127	H&W Employee Contribution Balancing	10,000	10,000	10,000
82128	Workers Comp State Fee	59,148	40,000	40,000
82129	Online Transcript Admin	75,000	90,000	90,000
82131	Insurance Premiums	1,050,150	1,107,130	1,169,000
82133	Self Insurance Coverage	75,000	75,000	75,000
82134	Health Insurance Broker	161,300	183,000	190,000
82137	Parking Online Admin	62,500	62,000	60,000
82138	Classified Staff Development	15,000	15,000	15,000
82141	Durley Dr. Property Maintenance	15,000	15,000	15,000
82142	Scheduled Maintenance Match	150,000	150,000	150,000
82143	Facilities Planning	95,000	195,000	95,000
82149	Exec Management Search Costs	40,000	100,000	25,000
82150	1095C Employer Provided Health (Fed req.)	15,000	44,000	50,000
82154	Academic Diversity Facilitators	60,000	60,000	60,000
82155	Employment related services	30,000	30,000	30,000
82156	Recruitment-Advertising (HR)	60,000	75,000	75,000
82159	District-wide Staff Development	15,000	15,000	15,000
82161	Great Teacher Seminar/Acad Senate	30,000	30,000	30,000
82162	Collective Bargaining Costs	75,000	75,000	75,000
82166	Board Room Broadcasting	18,000	18,200	18,000
82170	Collection Fees (COTOP)	14,000	14,000	14,000
82174	New Info Technology Systems (Transfer)	250,000	265,000	250,000
82178	Districtwide Software Systems	2,057,936	2,320,000	1,751,000 **
82180	Bad Debt Exp-Uncollected Enroll Fee	40,000	40,000	40,000
82181	Contingency	200,000	27,120	200,000
82183	Budget Augmentation	-	250,000	-
82186	Energy Efficiency	-	170,000	-
82188	Info Technology Equipment	30,000	18,800	40,000
82191	One-Time Employee Compensation (H&W)	-	613,000	-
82196	District Wide Leadership Academy	15,000	12,500	12,500
82198	Student Leadership Academy	-	2,500	2,500
82199	Classified Leadership Institute	-	36,000	36,000
82200	Districtwide IT Security	-	-	214,000 **
82201	Districtwide IT Infrastructure	-	-	527,200 **
87313	D/W Marketing Campaign	150,000	150,000	150,000
87314	Compressed Calendar Implementation	-	350,000	-
	TOTAL EXPENDITURES	8,024,827	10,641,082	9,494,092

* Includes Use of Reserves approved in November & December 2021 and Budget Augmentation approved in May 2022.

** All previously budgeted under ORG 82174.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND (111) - UNRESTRICTED

UTILITIES

	<u>2021-22 ADOPTION BUDGET</u>	<u>2021-22 REVISED BUDGET</u>	<u>2022-23 TENTATIVE BUDGET</u>
GAS	109,692	109,692	209,997
WATER/SEWER	1,145,807	1,145,807	949,082
ELECTRICITY	2,639,565	2,854,565	3,208,092
TELEPHONE/TECH	<u>195,436</u>	<u>195,436</u>	<u>82,829</u>
DIRECT EXPENDITURE SUBTOTAL	<u>4,090,500</u>	<u>4,305,500</u>	<u>4,450,000</u>
TOTAL BUDGETED EXPENDITURES	<u>4,090,500</u>	<u>4,305,500</u>	<u>4,450,000</u>

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

GENERAL FUND - UNRESTRICTED

FUND BALANCES

	6/30/2021 <u>ACTUALS</u>	6/30/2022 <u>PROJECTIONS [c]</u>	6/30/2023 <u>PROJECTIONS [d]</u>
Board Designated [a]			
State Required Minimum 5% [b]	9,213,773	9,808,906	10,438,736
Revenue Shortfall Contingency	5,000,000	5,000,000	5,000,000
State Teachers' Retirement System (STRS)	1,000,000	1,000,000	1,000,000
Oxnard College PACE/ESL Expansion	-	1,500,000	1,000,000
Energy Efficiency	170,000	-	-
Unallocated	11,071,116	8,112,983	7,483,153
Budget Carryover	<u>3,162,723</u>	<u>3,367,634</u>	<u>-</u>
Fund 111 Sub-Total	29,617,612	28,789,523	24,921,889
Fund 113	22,113,898	14,084,557	10,264,484
Fund 114	<u>18,404,717</u>	<u>18,205,190</u>	<u>14,449,157</u>
Grand Total - General Fund Unrestricted	<u>70,136,227</u>	<u>61,079,270</u>	<u>49,635,530</u>

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

[b] Includes 111, 113, and 114 budgeted expenses.

[c] Projected FY22 Ending Fund Balances as of 5/13/2022.

[d] Projected FY23 Ending Fund Balances based on FY23 Tentative Budget.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2022-2023 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 113) DESIGNATED INFRASTRUCTURE

Fund 113 – Unrestricted General Fund (Designated Infrastructure)

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

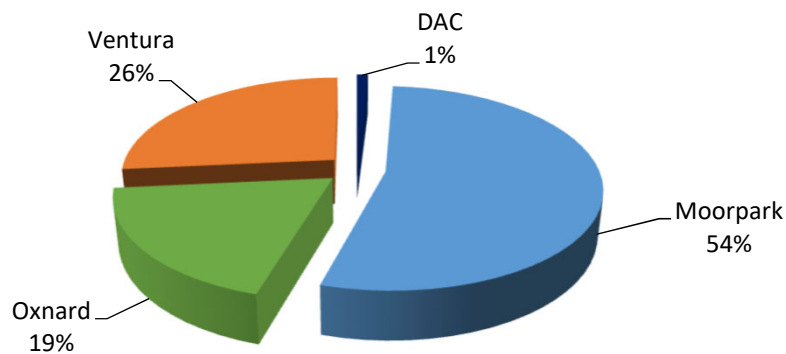
Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

FUND 113 BY MAJOR OBJECT

		2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
8000	REVENUES ^[a]	2,330,000	1,225,000
1000	ACADEMIC SALARIES	-	-
2000	CLASSIFIED & OTHER SALARIES	-	-
3000	EMPLOYEE BENEFITS	-	-
	SALARY & BENEFIT SUBTOTAL	-	-
4000	SUPPLIES & MATERIALS	2,971,800	2,393,203
5000	OTHER OPERATING EXP	1,255,000	1,087,597
6000	CAPITAL OUTLAY	1,257,500	814,273
7000	OTHER OUTGO	1,300,000	750,000
	TOTAL EXPENDITURES	6,784,300	5,045,073
	Net Change Fund Balance		(3,820,073)
	Beginning Fund Balance		14,084,557
	Ending Fund Balance		10,264,484

Expenditure Budget by Site



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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE
FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	2,556,838	-	900,000	1,656,838
15221	MC	Library Materials & Databases	673,239	-	150,000	523,239
15222	MC	Inst & Non Inst Equip	942,896	-	500,100	442,796
15223	MC	Tech Hardware & Software	1,783,778	-	550,000	1,233,778
15224	MC	Other	3,152,697	-	600,000	2,552,697
		SUBTOTAL MOORPARK	9,109,448	-	2,700,100	6,409,348
25220	OC	Sch Maint & Capital Furniture	1,469,142	-	410,848	1,058,294
25221	OC	Library Materials & Databases	253,224	-	82,500	170,724
25222	OC	Inst & Non Inst Equip	151,295	-	124,850	26,445
25223	OC	Tech Hardware & Software	653,709	-	289,298	364,411
25224	OC	Other	326,921	-	50,000	276,921
		SUBTOTAL OXNARD	2,854,291	-	957,496	1,896,795
35220	VC	Sch Maint & Capital Furniture	394,540	-	350,000	44,540
35221	VC	Library Materials & Databases	83,875	-	60,000	23,875
35222	VC	Inst & Non Inst Equip	537,477	-	537,477	-
35223	VC	Tech Hardware & Software	334,325	-	330,000	4,325
35224	VC	Other	161,447	-	60,000	101,447
		SUBTOTAL VENTURA	1,511,664	-	1,337,477	174,187
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			14,084,557	1,225,000	5,045,073	10,264,484

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)
DESIGNATED

Fund 114 – Unrestricted General Fund (Designated)

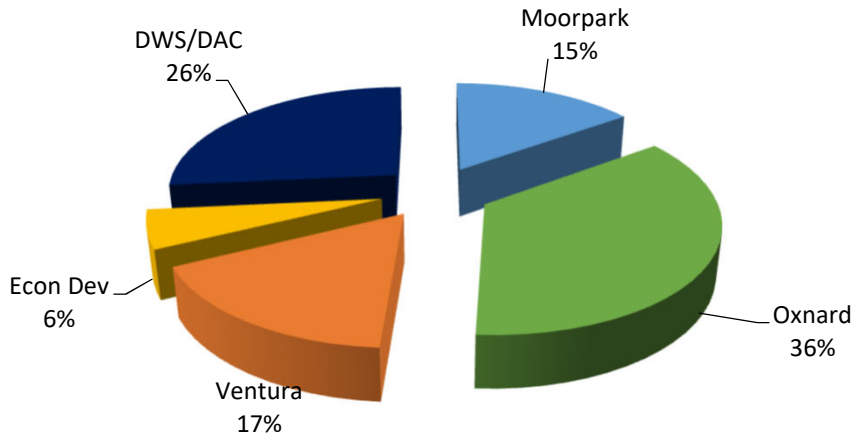
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
8000 REVENUES	<u>2,960,915</u>	<u>2,417,184</u>
1000 ACADEMIC SALARIES	115,000	523,831
2000 CLASSIFIED & OTHER SALARIES	1,371,423	1,328,665
3000 EMPLOYEE BENEFITS	<u>632,403</u>	<u>838,405</u>
SALARY & BENEFIT SUBTOTAL	2,118,826	2,690,901
4000 SUPPLIES & MATERIALS	547,235	408,996
5000 OTHER OPERATING EXP	1,804,300	1,642,207
6000 CAPITAL OUTLAY	1,946,040	112,988
7000 OTHER OUTGO	<u>1,305,413</u>	<u>1,318,125</u>
TOTAL EXPENDITURES	<u>7,721,814</u>	<u>6,173,217</u>
Net Change Fund Balance		(3,756,033)
Beginning Fund Balance		18,205,190
Ending Fund Balance		14,449,157

Expenditure Budget by Site



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	3,243	-	3,243	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,048	-	1,048	-
12601	MC	Basic Needs Center	23,504	-	23,504	-
12909	MC	Zoo Operations	157,047	-	157,047	-
12910	MC	MC Rising Scholars	13,087	-	13,087	-
12911	MC	Photovoltaic & Renewable Energy Tec	4,939	-	4,939	-
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	9,943	-	200	9,743
14304	MC	MC Nursing Donation Trust	500	-	500	-
15002	MC	Civic Center	103,951	15,000	74,256	44,695
15004	MC	Indirect Cost Recovery	662,669	8,000	112,369	558,300
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	5,151,498	308,933	57,000	5,403,431
15032	MC	MC Emergency Activities	286,207	-	286,207	-
15104	MC	Volleyball	215	-	215	-
15105	MC	Wrestling	23	-	23	-
15110	MC	Baseball Camp	5	-	5	-
1512x	MC	Community Services	11,742	-	11,742	-
15200	MC	International Students	121,554	123,766	166,517	78,803
		SUBTOTAL MOORPARK PROGRAMS	6,581,344	455,699	934,440	6,102,603
22072	OC	PACE/ESL Expansion	-	500,000	500,000	-
22073	OC	Foundation Support	9,651	21,459	31,110	-
22147	OC	CSSC County Lease	608,080	-	38,000	570,080
24461	OC	Auto Body	1,872	200	1,200	872
24510	OC	Dental Hygiene	169,140	52,000	63,908	157,232
24560	OC	Dental Hygiene Endow/Donations	2,000	-	-	2,000
24565	OC	EMT Skills Testing	13,766	13,250	13,235	13,781
24567	OC	State Fire Training	17,863	75,000	57,380	35,483
25002	OC	Civic Center	754,044	150,000	343,507	560,537
25004	OC	Indirect Cost Recovery	1,333,333	100,000	741,249	692,084
25010	OC	Leases	331,877	62,061	7,580	386,358
25023	OC	College Improvement Fund	39,121	-	6,000	33,121
25024	OC	Proctoring/Testing Fees	7,069	2,000	500	8,569
25026	OC	Bookstore Lease	350,532	96,000	121,237	325,295
25027	OC	All College Day	2,835	-	2,835	-
25031	OC	Contingency	94,657	-	6,165	88,492
25032	OC	OC Emergency Activities	268,051	-	268,051	-
25200	OC	International Students	40,743	-	2,307	38,436

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
25201	OC	CC Foundation Smog Ref & Tech	4,110	12,000	12,000	4,110
SUBTOTAL OXNARD PROGRAMS			4,048,744	1,083,970	2,216,264	2,916,450
32065	VC	Academic Senate	260	-	260	-
35002	VC	Civic Center	509,698	175,000	256,840	427,858
35004	VC	Indirect Cost Recovery	721,908	70,000	104,500	687,408
35009	VC	El Camino High School Lease	47,354	23,000	22,000	48,354
3501x	VC	Leases	89,237	100,000	113,185	76,052
35024	VC	Testing Fees	16,562	1,500	10,000	8,062
35026	VC	Bookstore Lease	942,435	100,000	237,500	804,935
35032	VC	VC Emergency Activities	155,084	-	155,084	-
35200	VC	International Students	274,853	73,995	134,565	214,283
SUBTOTAL VENTURA PROGRAMS			2,757,391	543,495	1,033,934	2,266,952
53001	EWD	District Economic Development Office	351,674	-	351,674	-
SUBTOTAL ECON DEV PROGRAMS			351,674	-	351,674	-
72067	DAC	District Office Building	594,825	274,000	269,591	599,234
75004	DAC	Indirect Cost Recovery	579,820	10,000	110,000	479,820
SUBTOTAL DAC PROGRAMS			1,174,645	284,000	379,591	1,079,054
81009	DWS	Financial Aid Administrative Allowance	-	20	20	-
82119	DWS	Management Consulting	106,831	-	50,000	56,831
82123	DWS	Remote Registration	32,594	-	32,594	-
82130	DWS	Emergency Preparedness	1,732,092	-	85,000	1,647,092
82132	DWS	Safety Progs, Training, Imple.	54,560	-	25,000	29,560
82139	DWS	Student Print Services	224,615	50,000	24,000	250,615
82166	DWS	Board Room Broadcasting	44,858	-	44,858	-
82186	DWS	Energy Efficiency	44,250	-	44,250	-
85032	DWS	D/W Emergency Activities	553,177	-	553,177	-
87313	DWS	D/W Marketing Campaign	148,415	-	148,415	-
87314	DWS	Compressed Calendar Implementation	350,000	-	250,000	100,000
SUBTOTAL DISTRICTWIDE PROGRAMS			3,291,392	50,020	1,257,314	2,084,098
TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED			18,205,190	2,417,184	6,173,217	14,449,157

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

GENERAL FUND – RESTRICTED (FUND 12X)

Fund 12x – Restricted General Fund

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

Each categorical program must balance its expenditures with expected revenues. The FY 2022-23 Tentative Budget for student services programs have been developed within the existing individual categorical programs based at 95% of the prior year level. This methodology is consistent with this year’s Budget Assumptions and is also comparable to the 95% funding guarantee that many student services categorical programs have been accorded in past years, given that the definitive allocations for most student services programs are finalized only 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. Budget adjustments for categorical programs are made once funds are allocated to the District. These budgets are updated throughout the year, as entitlements and apportionments are revised and approved by the granting agencies. Notably, 100% of carryforward funds are budgeted in the Tentative and Adopted Budgets.

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

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

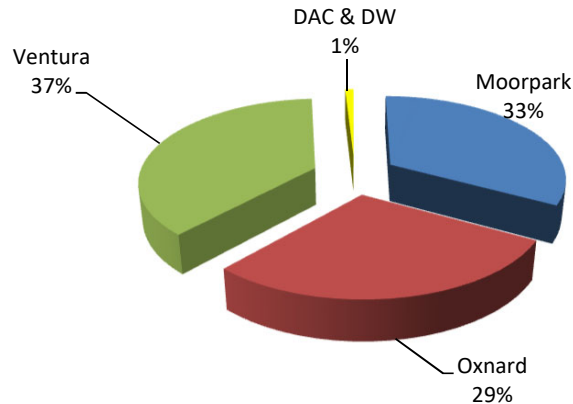
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND

FUND 12X BY MAJOR OBJECT

	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET
8000 REVENUES	<u>80,726,092</u>	<u>119,474,670</u>	<u>88,405,516</u>
1000 ACADEMIC SALARIES	11,020,955	15,507,020	12,113,449
2000 CLASSIFIED & OTHER SALARIES	19,705,987	24,402,157	20,087,615
3000 EMPLOYEE BENEFITS	<u>10,206,498</u>	<u>12,863,561</u>	<u>11,424,069</u>
SALARY & BENEFIT SUBTOTAL	40,933,440	52,772,738	43,625,133
4000 SUPPLIES & MATERIALS	11,774,925	18,615,460	11,145,953
5000 OTHER OPERATING EXP	12,814,965	18,328,657	10,736,460
6000 CAPITAL OUTLAY	4,404,404	13,006,517	11,736,968
7000 OTHER OUTGO	<u>13,810,112</u>	<u>19,765,013</u>	<u>13,903,122</u>
TOTAL EXPENDITURES	<u>83,737,847</u>	<u>122,488,385</u>	<u>91,147,635</u>
Net Change Fund Balance			(2,742,119)
Beginning Fund Balance			5,133,919
Ending Fund Balance			2,391,800

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 12X BY SUBFUND

SUB-FUND	DESCRIPTION	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
121	STATE CATEGORICAL PROGRAMS	13,038,563	10,753,678	14,683,601	210,599	38,686,440
125	OTHER STATE GRANTS	4,372,599	3,322,085	4,314,610	478,489	12,487,783
126	FEDERAL GRANTS	7,802,025	11,403,110	12,396,633	-	31,601,768
128x	RESTRICTED LOTTERY & IELM	4,556,868	471,000	2,364,514	-	7,392,382
129	OTHER RESTRICTED FUNDS	269,152	261,798	305,032	143,280	979,261
TOTAL GENERAL FUND RESTRICTED		30,039,207	26,211,669	34,064,390	832,368	91,147,635

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 121 STATE CATEGORICAL PROGRAMS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6001	CARE 2021-22*	11,752	15,000	16,172	-	42,924
x6801	CARE 2022-23	66,294	248,865	104,989	-	420,148
x6002	DSPS 2021-22*	187,339	193,834	162,101	-	543,274
x6802	DSPS 2022-23	1,244,244	792,424	1,302,996	-	3,339,664
x6003	EOPS 2021-22*	236,952	40,000	30,058	-	307,010
x6803	EOPS 2022-23	747,209	1,159,155	1,071,065	-	2,977,429
x6009	Prior Year(s) DSPS*	82,813	475	104,129	-	187,417
x6038	TANF	35,228	43,308	48,566	-	127,102
x6111	Student Financial Aid Administration 2021-22*	-	23,442	17,437	-	40,878
x6211	Student Financial Aid Administration 2022-23	355,457	362,306	452,165	-	1,169,928
x6517	Student Equity & Achievement 2021-22*	478,400	1,169,749	1,700,000	-	3,348,149
x6518	Student Equity & Achievement 2022-23	3,384,195	2,400,160	3,308,055	-	9,092,410
x6610	Guided Pathways 2017-18*	3,804	-	-	-	3,804
x6611	Guided Pathways 2018-19*	313	-	-	-	313
x6612	Guided Pathways 2019-20*	147,866	54,459	19,000	-	221,326
x6613	Guided Pathways 2020-21*	48,586	57,975	-	-	106,562
x6614	Guided Pathways 2021-22*	376	79,798	95,561	-	175,735
x7010	Perkins IV Title I Part C	354,405	179,109	357,637	-	891,151
x7041	CalWORKS 2021-22*	-	31,000	128,401	-	159,401
x7343	CalWORKS 2022-23	183,113	272,881	274,656	-	730,650
x7505	Strong Workforce Local 2020-21*	88,997	129,784	721,185	-	939,966
x7506	Strong Workforce Local 2021-22*	1,320,650	786,599	1,369,896	-	3,477,146
x7501	Strong Workforce Local 2022-23	1,282,411	666,509	1,152,281	-	3,101,201
x7605	Strong Workforce Regional 2020-21*	467,718	244,464	223,687	-	935,869
x7606	Strong Workforce Regional 2021-22*	989,161	624,282	690,793	109,146	2,413,382
x8124	Veteran Resource Center 2020-21*	-	34,037	9,011	-	43,049
x8127	Veteran Resource Center 2021-22*	50,792	67,538	70,441	-	188,771
x8121	Veteran Resource Center 2022-23	66,743	64,161	92,569	-	223,473
x8431	Dreamer Resource 2021-22*	108,758	73,608	99,128	-	281,494
x8432	Dreamer Resource 2022-23	103,320	71,219	94,172	-	268,711
x8440	Basic Needs Center 2021-22*	243,922	218,365	250,588	-	712,875
x8441	Basic Needs Center 2022-23	231,726	207,447	238,059	-	677,232
x8450	Mental Health Services Support 2021-22*	226,502	203,774	224,626	-	654,902
x8451	Mental Health Services Support 2022-23	215,177	193,585	213,395	-	622,157
x8716	Financial Aid Technology 2021-22*	38,122	15,222	5,995	-	59,339
x8717	Financial Aid Technology 2022-23	36,216	29,142	34,787	-	100,145
86130	Staff Diversity 2019-20*	-	-	-	1,453	1,453
86131	Staff Diversity 2020-21*	-	-	-	50,000	50,000
86131	Staff Diversity 2021-22	-	-	-	50,000	50,000
TOTAL STATE CATEGORICAL FUNDS		13,038,563	10,753,678	14,683,601	210,599	38,686,440

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 125 OTHER STATE GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x2138	Classified Professional Development Funds*	22,021	15,410	25,176	8,606	71,214
x6073	CA College Promise 2021-22*	185,040	171,971	119,099	-	476,110
x6074	CA College Promise 2022-23	1,520,000	356,768	756,389	-	2,633,157
x6323	Student Success Completion Grant 2021-22*	-	400,000	200,000	-	600,000
x6324	Student Success Completion Grant 2022-23	1,329,384	1,770,514	1,854,685	-	4,954,583
x7054	Foster and Kinship Care Education 2021-22*	-	10,000	3,075	-	13,075
x7055	Foster and Kinship Care Education 2022-23	-	63,861	83,059	-	146,920
x7565	Nursing Program Support Grant 2022-23	194,563	-	176,406	-	370,968
x772x	Institutional Effectiveness Partnership Initiative*	119,494	45,336	-	-	164,830
x8132	Mental Health Support*	32,050	-	80,422	-	112,472
x8133	CalFresh Outreach*	4,513	-	11,434	-	15,947
x8134	Retention & Enrollment Outreach 2020-21*	-	65,351	128,350	-	193,701
x8135	Retention & Enrollment Outreach 2021-22*	846,363	391,478	714,215	-	1,952,056
x8146	Veterans Resource Center Grant*	5,723	31,395	50,232	-	87,350
16120	TAP - Center of Excellence*	113,447	-	-	-	113,447
37196	MESA 2020-21*	-	-	10,334	-	10,334
37197	MESA 2021-22*	-	-	101,735	-	101,735
53056	CA Apprenticeship Initiative New & Innovative*	-	-	-	124,250	124,250
53057	CA Apprenticeship Initiative N&I Ag & Rural*	-	-	-	130,809	130,809
53100	Regional Collaboration and Coordination	-	-	-	214,824	214,824
TOTAL OTHER STATE GRANTS		4,372,599	3,322,085	4,314,610	478,489	12,487,783

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 126 FEDERAL GRANTS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x7055	Foster and Kinship Care Education 2022-23	-	41,128	53,494	-	94,622
x7421	CCAMPIS - Year 1*	111,759	98,748	-	-	210,507
x7422	CCAMPIS - Year 2	114,009	115,884*	106,436*	-	336,329
x7423	CCAMPIS - Year 3	-	115,885	128,334*	-	244,219
x7424	CCAMPIS - Year 4	-	-	130,395	-	130,395
x7900	HEERF Institutional Portion*	3,765,142	5,000,000	8,717,288	-	17,482,430
x7901	HEERF HSI Portion*	1,433,576	1,077,000	1,414,170	-	3,924,746
17730	Proj. Chess - Title V with CLU - Year 1*	84,089	-	-	-	84,089
17731	Proj. Chess - Title V with CLU - Year 2*	171,997	-	-	-	171,997
17732	Proj. Chess - Title V with CLU - Year 3*	11,667	-	-	-	11,667
17734	Proj. Chess - Title V with CLU - Year 5	313,025	-	-	-	313,025
17740	Proj. Impacto - Year 1*	179,886	-	-	-	179,886
17741	Proj. Impacto - Year 2*	547,258	-	-	-	547,258
17742	Proj. Impacto - Year 3	582,512	-	-	-	582,512
17750	Dev. College to Career Pathways Year 1*	237,104	-	-	-	237,104
17751	Dev. College to Career Pathways Year 2	250,000	-	-	-	250,000
27145	Proj. Accesso - Title V - Year 1*	-	158,081	-	-	158,081
27146	Proj. Accesso - Title V - Year 2*	-	34,363	-	-	34,363
27147	Proj. Accesso - Title V - Year 3*	-	206,426	-	-	206,426
27148	Proj. Accesso - Title V - Year 4	-	599,999	-	-	599,999
27161	Guided Pathways Year 1*	-	991,292	-	-	991,292
27162	Guided Pathways Year 2	-	972,201	-	-	972,201
27175	Trio Student Support - Year 1*	-	59,599	-	-	59,599
27176	Trio Student Support - Year 2*	-	64,809	-	-	64,809
27177	Trio Student Support - Year 3	-	261,888	-	-	261,888
27186	Proj. Acabado - Title III - Year 2*	-	3,905	-	-	3,905
27187	Proj. Acabado - Title III - Year 3*	-	10,968	-	-	10,968
27188	Proj. Acabado - Title III - Year 4*	-	176,272	-	-	176,272
27189	Proj. Acabado - Title III - Year 5*	-	50,642	-	-	50,642
28113	Upward Bound Year 3*	-	29,665	-	-	29,665
28114	Upward Bound Year 4*	-	67,872	-	-	67,872
28115	Upward Bound Year 5*	-	131,471	-	-	131,471
28151	Proyecto Exito Year 1*	-	176,333	-	-	176,333
28152	Proyecto Exito Year 2*	-	358,680	-	-	358,680
28153	Proyecto Exito Year 3	-	600,000	-	-	600,000
37431	Pipeline for Diverse Nutrition Year 1*	-	-	23,971	-	23,971
37432	Pipeline for Diverse Nutrition Year 2	-	-	37,500	-	37,500
37441	SAIL Year 1*	-	-	701,152	-	701,152
37442	SAIL Year 2	-	-	1,000,000	-	1,000,000
37451	LSAMP Year 1*	-	-	32,350	-	32,350
37452	LSAMP Year 2	-	-	51,544	-	51,544
TOTAL FEDERAL GRANTS		7,802,025	11,403,110	12,396,633	-	31,601,768

* Includes carryforward funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
RESTRICTED GENERAL FUND - BUDGETED EXPENDITURES

FUND 1280X RESTRICTED LOTTERY

ORG #	PROGRAM NAME	12801	12802	12803	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	Restricted Lottery (Carryforward)	1,848,191	271,000	1,892,317	-	4,011,508
VAR	Restricted Lottery 22-23	-	-	472,197	-	472,197
TOTAL RESTRICTED LOTTERY		1,848,191	271,000	2,364,514	-	4,483,705

FUND 128XX INSTRUCTIONAL EQUIPMENT & LIBRARY MATERIALS (IELM)

ORG #	PROGRAM NAME	12878	12879	12880	DAC & DWS	TOTAL
		MOORPARK	OXNARD	VENTURA		
VAR	IELM (Carryforward)	2,708,677	200,000	-	-	2,908,677
TOTAL IELM		2,708,677	200,000	-	-	2,908,677

FUND 129 OTHER RESTRICTED FUNDS

ORG #	PROGRAM NAME	MOORPARK	OXNARD	VENTURA	DAC & DWS	TOTAL
x6005	Veterans Administration Reporting	13,420	10,725	20,133	-	44,277
x6006	Work Study	235,732	248,573	284,899	-	769,204
17980	Cyber Skills for All	20,000	-	-	-	20,000
28160	Tax Credit Outreach	-	2,500	-	-	2,500
81009	Financial Aid Administrative Allowance	-	-	-	143,280	143,280
TOTAL OTHER RESTRICTED FUNDS		269,152	261,798	305,032	143,280	979,261

2022-2023 TENTATIVE BUDGET

PARING SERVICES FUND (FUND 124)

Fund 124 – Parking Services Fund

The Parking Services Fund has been established for the receipt and accounting of parking revenues (fees and fines) and expenditures associated with parking—including safety, transportation and District police services. Education Code Section 76360 authorizes community college districts to assess a parking fee through a daily parking fee or semester permits.

As an incentive for students to return to campus and reengage, the District will not charge parking for the fall 2022 semester. This fund accounts for parking revenues (fees and fines) and expenditures associated with parking (including District police services), safety, and transportation. The District will continue to not charge for parking through the Fall Semester, however permits will be required beginning in the spring semester. The FY 23 Tentative Budget for parking related revenues is based on the best known information at this time.

The Parking Services Fund continues to require additional support to fund operations. The Tentative Budget includes \$617,400 in projected revenues from parking fees and traffic fines as well as the following additional financial support towards the cost of providing police services at all sites: \$1,608,800 of General Fund-Unrestricted (Districtwide Services) and \$1,275,000 of reserves set aside in FY22 to address the anticipated shortfall in FY23.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
PARKING SERVICES FUND
FUND 124

	CAMPUS POLICE		PARKING LOTS		TOTAL	
	2021-22 ADJUSTED BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADJUSTED BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADJUSTED BUDGET	2022-23 TENTATIVE BUDGET
BEGINNING BALANCE	91,318	1,306,423	314,033	104,033	405,351	1,410,456
REVENUES						
Parking Fees - Permits	0	146,300	-	48,000	-	194,300
Parking Fees - Permits CCPG	0	99,000	-	-	-	99,000
Parking Fees - Daily/Coin	0	168,200	-	-	-	168,200
Parking and Traffic Fines	25,000	53,900	-	-	25,000	53,900
Other Local Revenues/Fees	160,000	150,000	-	-	160,000	150,000
Interfund Transfer In from Subfund 111 [a]	2,380,000	1,608,800	-	-	2,380,000	1,608,800
Interfund Transfer In from Subfund 126 [b]	1,726,000	-	-	-	1,726,000	-
Intrafund Transfer [c]	210,000	-	-	-	210,000	-
TOTAL REVENUES	4,501,000	2,226,200	0	48,000	4,501,000	2,274,200
RESOURCES AVAILABLE	4,592,318	3,532,623	314,033	152,033	4,906,351	3,684,656
EXPENDITURES						
Classified & Other Salaries	1,803,249	1,915,354	-	-	1,803,249	1,915,354
Employee Benefits	942,501	1,173,808	-	-	942,501	1,173,808
Supplies and Materials	61,000	45,000	-	-	61,000	45,000
Operating Expenditures	299,145	314,510	-	-	299,145	314,510
Capital Outlay	180,000	70,000	-	-	180,000	70,000
Other Outgo [c]	-	-	210,000	-	210,000	-
TOTAL EXPENDITURES	3,285,895	3,518,672	210,000	0	3,495,895	3,518,672
BUDGETED ENDING BALANCE	1,306,423	13,951	104,033	152,033	1,410,456	165,984.00

[a] - Transfer from Districtwide Services.

[b] - Transfer from Federal COVID Relief Funding to cover lost revenues related to COVID-19

[c] - FY22 Transfer from Parking Lots to Campus Police to cover operational deficit and the purchase of new vehicles.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

HEALTH SERVICES FUND (FUND 13X)

Fund 13x – Health Services Fund

The overall goal of the Health Services Fund is to help students maintain optimal health so they may successfully achieve their educational goals. This restricted fund accounts for the revenues and expenditures related to the operation of the Student Health Centers at each college. Historically, the primary revenue resources have been attained through Student Health Fees and State Mandated Cost Reimbursements. The student health fee assessment for the fall and spring semesters is \$21 and \$18 for summer. The 2012-13 State budget provided Districts with the option to receive a block grant of \$28 per funded FTES as a replacement for the cumbersome filing of mandated claim reimbursements for various State mandates, including those associated with Student Health Centers. Since that time, the Student Health Centers have annually received a proportional share of the block grant. In accordance with Education Code Section 76355, expenditures are restricted to payment for the cost of health supervision and services, including direct or indirect medical and hospitalization services or the operation of a student health center.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 HEALTH SERVICES FUND
 FUNDS 13x

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
BEGINNING FUND BALANCE	2,276,492	2,342,562	1,004,128	1,020,674	672,115	391,670	3,952,735	3,820,010
REVENUES								
State Mandated Costs-Block Grant	102,000	102,000	45,000	45,000	90,000	45,000	237,000	192,000
Other State Revenues	-	10,000	-	-	-	-	-	-
Student Health Fees	700,000	645,724	316,000	316,000	500,000	480,000	1,516,000	1,441,724
Other Student Charges	43,000	43,000	15,000	15,000	6,000	20,000	64,000	78,000
Other Income	52,300	3,300	13,000	13,000	1,000	4,000	66,300	20,300
TOTAL REVENUES	897,300	804,024	389,000	389,000	597,000	549,000	1,883,300	1,732,024
EXPENDITURES								
Academic Salaries	146,110	126,766	22,472	115,319	108,148	116,611	276,730	358,696
Classified & Other Salaries	359,685	316,439	95,677	113,674	256,643	336,616	712,005	766,729
Employee Benefits	150,919	203,969	41,905	108,047	259,426	307,297	452,250	619,313
Supplies & Materials	47,250	42,250	132,100	38,500	29,000	25,500	208,350	106,250
Operating Expenses	124,266	114,100	80,300	58,800	159,124	140,016	363,690	312,916
Capital Outlay	3,000	-	-	-	-	-	3,000	-
Transfers	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	831,230	803,524	372,454	434,340	812,341	926,040	2,016,025	2,163,904
OPERATING SURPLUS(DEFICIT)	66,070	500	16,546	(45,340)	(215,341)	(377,040)	(132,725)	(431,880)
ENDING FUND BALANCE	2,342,562	2,343,062	1,020,674	975,334	456,774	14,630	3,820,010	3,388,130

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

SPECIAL REVENUE FUND (FUND 322)

CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)

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

Fund 322 – Culinary Arts & Restaurant Management (CRM)

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 CULINARY ARTS & RESTAURANT MANAGEMENT (CRM)
 INSTRUCTIONAL LAB OUTLET
 FUND 322

	OXNARD	
	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
BEGINNING BALANCE	385,502	385,653
REVENUES		
Food Sales	116,304	116,304
Catering Sales	15,000	15,000
Interfund Transfer In	-	-
TOTAL REVENUES	131,304	131,304
EXPENDITURES		
Classified Salaries	-	-
Employee Benefits	-	-
Students	10,170	10,170
Supplies and Materials	1,800	1,800
Operating Expenditures	19,183	19,183
TOTAL EXPENDITURES	31,153	31,153
OPERATING INCOME (LOSS)	100,151	100,151
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)	(100,000)	(100,000)
TOTAL NON OPERATING REV / (EXP)	(100,000)	(100,000)
NET CHANGE IN FUND BALANCE	151	151
ENDING FUND BALANCE	385,653	385,804

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

CHILD DEVELOPMENT FUND (FUND 33X)

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

Fund 33x – Child Development

The Child Development Fund is the fund designated to account for all revenues and expenditures from the operation of child care and development services at Moorpark College and Ventura College. In addition to fees for child development services, the Child Care Centers receive grant funding as a supplemental source of funding from the State of California. While maintaining competitive rates, the Child Care Centers have continued to be self-supporting. At the Oxnard site, the center has been converted to a lab school and is accounted for in Fund 111.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 CHILD DEVELOPMENT CENTER
 FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET	ADOPTION BUDGET	TENTATIVE BUDGET
BEGINNING FUND BALANCE	349,472	287,740	35,104	35,104	361,246	235,310	745,822	558,154
REVENUES								
Child Care Tax Bailout Apportionment	32,000	24,000	33,000	33,000	34,000	34,000	99,000	91,000
Child Care Fees	386,821	386,716	134,000	134,000	180,000	180,000	700,821	700,716
Child Care Fees-paid by grants/aid	-	-	-	-	-	-	-	-
Child Care Fees-paid by others	-	-	190,000	250,000	45,000	10,000	235,000	260,000
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	418,821	410,716	357,000	417,000	259,000	224,000	1,034,821	1,051,716
EXPENDITURES								
Classified & Other Salaries	291,517	249,443	313,353	538,958	290,784	292,069	895,654	1,080,470
Employee Benefits	160,486	144,484	140,954	337,213	136,042	105,089	437,482	586,786
Supplies & Materials	14,000	5,500	8,150	8,150	10,000	10,000	32,150	23,650
Operating Expenses	14,550	11,289	6,500	6,500	5,110	5,650	26,160	23,439
TOTAL EXPENDITURES	480,553	410,716	468,957	890,821	441,936	412,808	1,391,446	1,714,345
OPERATING INCOME (LOSS)	(61,732)	-	(111,957)	(473,821)	(182,936)	(188,808)	(356,625)	(662,629)
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	111,957	473,821	57,000	57,000	168,957	530,821
TOTAL NON OPERATING REV/ (EXP)	-	-	111,957	473,821	57,000	57,000	168,957	530,821
NET CHANGE IN BALANCE	(61,732)	-	-	-	(125,936)	(131,808)	(187,668)	(131,808)
ENDING FUND BALANCE	287,740	287,740	35,104	35,104	235,310	103,502	558,154	426,346

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

SPECIAL REVENUE FUND (FUND 391)

EXOTIC ANIMAL TRAINING MANAGEMENT (EATM) ZOO OPERATIONS

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

Fund 391 - Exotic Animal Training Management (EATM) Zoo Operations

This fund accounts for all revenues and expenditures related to the operation of the Zoo at Moorpark College, which is operated as an outlet of the EATM program. This operation had previously been accounted for as a part of Fund 114.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 SPECIAL REVENUE FUND
 EXOTIC ANIMAL TRAINING & MANAGEMENT (EATM)
 INSTRUCTIONAL LAB OUTLET
 FUND 391

	MOORPARK	
	2021-22 ADOPTION BUDGET *	2022-23 TENTATIVE BUDGET
BEGINNING BALANCE	-	-
REVENUES		
Fund Raising	-	163,543
Private Gifts/Contributions	-	33,200
Ticket & Event Sales	-	172,700
Other Local Income		3,600
TOTAL REVENUES	-	<u>373,043</u>
EXPENDITURES		
Classified Salaries	-	175,100
Employee Benefits	-	105,534
Supplies and Materials	-	17,561
Operating Expenditures	-	36,640
TOTAL EXPENDITURES	-	<u>334,835</u>
OPERATING INCOME (LOSS)		<u>38,208</u>
NON OPERATING REVENUES (EXPENSES)		
Capital Outlay	-	-
Transfers In / (Out)		<u>18,839</u>
TOTAL NON OPERATING REV / (EXP)	-	<u>18,839</u>
NET CHANGE IN FUND BALANCE	-	<u>57,047</u>
ENDING FUND BALANCE	-	<u>57,047</u>

* - Accounted for in Fund 114

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

CAPITAL PROJECTS FUND (FUND 4XX)

Fund 4xx – Capital Projects

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

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

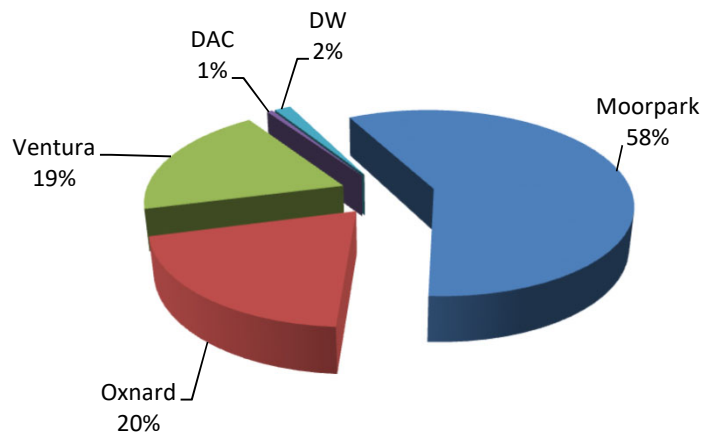
Sub-fund 412	State Scheduled Maintenance (restricted)
Sub-fund 415	Redevelopment Agency (restricted)
Sub-fund 417	Non-resident Student Capital Outlay Surcharge (restricted)
Sub-fund 419	Locally Funded Projects (designated)
Sub-fund 44x/451	New Information Technology/Equipment/Refresh (designated)
Sub-fund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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 4x BY MAJOR OBJECT

	2021-22 ADOPTION BUDGET	2021-22 REVISED BUDGET	2022-23 TENTATIVE BUDGET
8000 REVENUES	14,274,121	27,048,232	17,741,330
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	913,536	1,435,608	1,267,956
5000 OTHER OPERATING EXP	671,416	1,052,927	2,691,309
6000 CAPITAL OUTLAY	27,174,986	38,752,922	28,183,726
7000 OTHER OUTGO	2,492,001	6,986,001	2,377,892
TOTAL EXPENDITURES	31,251,939	48,227,458	34,520,883
Net Change Fund Balance			(16,779,553)
Beginning Fund Balance			42,582,019
Ending Fund Balance			25,802,465

Expenditure Budget by Site



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

FUND	DESCRIPTION	MC	OC	VC	DAC	DWS	TOTAL
411/412	State Bond & Scheduled Maintenance	10,799,950	2,630,491	4,663,717	-	-	18,094,158
415	Redevelopment Agency Funds	1,675,000	-	351,234	-	-	2,026,234
417	Non Res Stdnt Cptl Outlay Surcharge	125,000	-	59,852	-	-	184,852
419	Locally Funded Projects	7,274,311	4,085,095	1,005,163	65,203	10,000	12,439,771
44x/451	New Info Tech/Equipment/Refresh	300,000	215,000	600,000	125,000	535,868	1,775,868
TOTAL CAPITAL PROJECTS		20,174,261	6,930,586	6,679,966	190,203	545,868	34,520,883

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Administration Building Reconstruction*	3,687,650	4,113,000	7,800,650	-
MC	14/15 Resurface Running Track	-	1,748	1,748	-
MC	15/16 Irrigation Control Upg	-	3,689	3,689	-
MC	15/16 CW H.E. RR Fixture Upg	-	3,147	3,147	-
MC	15/16 HSS-PA HVAC REPLACEMENT PH 1	-	886	886	-
MC	16/17 BLDG 27 PA HVAC R&R PH 2	-	30,581	30,581	-
MC	16/17 ADMIN BLDG SECONDARY EFF PH 1	-	300,000	300,000	-
MC	17/18 COMM BLDG RESTRM UPGRD	-	2,760	2,760	-
MC	17/18 COMM BLDG FIRE ALARM UPGRD	-	5,377	5,377	-
MC	21/22 Fountain Hall Air Handler Repl	-	650,000	650,000	-
MC	21/22 Physical Science Carpet Repl	-	250,000	250,000	-
MC	21/22 Campus-wide Automatic Sliding Door Repl	-	448,000	448,000	-
MC	21/22 Exterior painting of various buildings	-	438,960	438,960	-
MC	21/22 Performings Arts Speaker Repl	-	398,940	398,940	-
MC	21/22 Campus Center Plumbing System Repl	-	465,212	465,212	-
	MOORPARK COLLEGE SUBTOTAL	3,687,650	7,112,300	10,799,950	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	13/14 REPL EMG LTING/FIRE ALARM BAT	368	368	737	-
OC	13/14 R/R RESTROOMS CW	15,750	15,750	31,500	-
OC	13/14 SIDEWALK R/R CW	1,930	1,930	3,860	-
OC	13/14 GYM EXHAUST FAN REPLACEMNT	6,000	6,000	12,000	-
OC	13/14 REPAIR/REPL SIDEWLK CW PH 1B	365	365	731	-
OC	13/14 REPAIR/RECOAT ROOF BLDG 21	16,000	16,000	32,000	-
OC	13/14 REPLACE FLOORING CW LS10	110	110	221	-
OC	15/16 Reroof Bldg #20 Job & Car	-	32,500	32,500	-
OC	15/16 Repl Roof Bldg#1 No Hall	-	17,650	17,650	-
OC	15/16 R/R Roof Bldg #10-CDC	-	90,500	90,500	-
OC	15/16 Refurb Stud Restr m #24 CSC	-	21,757	21,757	-
OC	16/17 REPL FLOORING LS2/LS6/LS6A	-	35,001	35,001	-
OC	16/17 REPL 2 HVAC UNITS MAIN BLDG	-	38,463	38,463	-
OC	16/17 REPL HVAC SVC STAFF OFF/CLSRM	-	73,463	73,463	-
OC	16/17 INSTALL A/C CLSRM LS11-LS15	-	212,400	212,400	-
OC	16/17 INSTALL HVAC BLDG 4 PH 1	-	118,254	118,254	-
OC	15/16 REPL CEILING TILES BLDG 4	-	2,637	2,637	-
OC	15/16 REPL FLOORING CAMPUS WIDE	-	13,348	13,348	-
OC	15/16 EMERGENCY LIGHT BACKUP BATTERIE	-	6,504	6,504	-
OC	17/18 REPLACE FIRE ALARM BLDG 6	-	37,278	37,278	-
OC	17/18 REPLACE IRRIGATION PH 2 CW	-	11,633	11,633	-
OC	15/16 CONDENSING UNIT REPLACE CW	-	3,027	3,027	-
OC	18/19 ALLOCATION	-	62,853	62,853	-
OC	15/16 LS CORRIDOR PAINTING	-	30,000	30,000	-
OC	15/16 LA-6/LS-8/LS-16	-	918	918	-
OC	21/22 Repr/Repl Fire Alarm NH	-	48,000	48,000	-
OC	21/22 Repr/Repl Fire Alrm OcEd	-	200,000	200,000	-
OC	21/22 Repr/Repl Fire Alarm LS	-	200,000	200,000	-
OC	21/22 Repr/Repl Fire Alarm LA	-	200,000	200,000	-
OC	21/22 Repl Fire Alrm Dialer CW	-	8,309	8,309	-
OC	21/22 Repl Emrgny Exit Sign p4	-	20,000	20,000	-
OC	21/22 Repl Emrgny Exit Sign p3	-	20,000	20,000	-
OC	21/22 Elec Trnfrmr Repl PhysEd	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl OccEd	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl LtrSci	-	68,000	68,000	-
OC	21/22 Elec Transformr Repl Opps	-	25,000	25,000	-
OC	21/22 Elec Trnfrmr Repl LibArt	-	48,000	48,000	-
OC	21/22 Elec Trnfrmr Repl AutoTc	-	52,000	52,000	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022 - 2023 TENTATIVE BUDGET
 CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
 FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
OC	21/22 Elec Trnfrmr Repl NoHall	-	20,000	20,000	-
OC	21/22 CW Turf Replacement	-	100,000	100,000	-
OC	21/22 CW Convert to Drip Irrgt	-	15,000	15,000	-
OC	21/22 Water Conserv Bldg Imprv	-	30,000	30,000	-
OC	21/22 Window Replacmt LA Bldg	-	245,000	245,000	-
OC	21/22 Repair Quad Gazebo LA BI	-	60,000	60,000	-
OC	21/22 Repaint Curb/Striping CW	-	55,000	55,000	-
OC	21/22 Extr Paint LibArts Bldgs	-	200,947	200,947	-
OC	21/22 Haz Waste/Chem Removl CW	-	30,000	30,000	-
	OXNARD COLLEGE SUBTOTAL	40,524	2,589,967	2,630,491	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 411 STATE BOND PROP 51 CAPITAL OUTLAY*
FUND 412 STATE SCHEDULED MAINTENANCE

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
VC	SM Ong Campus Facility Improvements	5,193	5,193	10,386	-
VC	15/16 SCIENCE MATH REPLACE FLOOR	-	67,255	67,255	-
VC	13/14 HVAC Repairs Fire Academy	27,500	27,500	55,000	-
VC	13/14 CW Bathroom Remodels	1,494	1,494	2,987	-
VC	17/18 CW CONCRETE WALKWAY REPLACEM	-	169,941	169,941	-
VC	13/14 CW HVAC Repairs Ph 1	3,757	3,757	7,514	-
VC	13/14 CW Painting Ph 1	13,603	13,603	27,206	-
VC	14/15 CW Painting Ph 2	-	2,794	2,794	-
VC	18/19 VC LRC CHILLER REPLACEMENT	-	6,723	6,723	-
VC	15/16 CW HVAC Repairs Ph 2	-	52,672	52,672	-
VC	17/18 CW HVAC Repairs Ph 3	-	17,073	17,073	-
VC	21/22 AEC Bleacher Replacemen	-	750,000	750,000	-
VC	21/22 AEC HVAC Replacement	-	810,789	810,789	-
VC	21/22 LRC Glass roof replacem	-	1,000,000	1,000,000	-
VC	21/22 CW Roofing	-	350,000	350,000	-
VC	21/22 CW Bldg exterior maintn	-	200,000	200,000	-
VC	21/22 CW Window replacement	-	100,000	100,000	-
VC	21/22 CW Exterior Painting	-	800,000	800,000	-
VC	21/22 Resurface tennis courts	-	100,000	100,000	-
VC	21/22 CW Flooring replacement	-	100,000	100,000	-
VC	21/22 CW Bathroom refresh	-	33,376	33,376	-
	VENTURA COLLEGE SUBTOTAL	51,547	4,612,170	4,663,717	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

REDEVELOPMENT AGENCY FUNDS-FUND 415

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Former City of Moorpark RDA	1,782,616	-	800,000	982,616
MC	Former City of Simi Valley RDA	1,512,459	-	875,000	637,459
MC	Former City of Thousand Oaks	12,461	-	-	12,461
OC	Former Camarillo Corridor RDA	271,230	-	-	271,230
OC	Former Port Hueneme RDA	76,982	-	-	76,982
OC	Former Channel Islands RDA	49,324	-	-	49,324
OC	Former Oxnard RDA	791,607	-	-	791,607
VC	Former San Buenaventura RDA	55,040	-	55,040	-
VC	Former Piru Earthquake Recovery RDA	71,142	-	-	71,142
VC	Former Santa Paula RDA	215,194	-	215,194	-
VC	Former Fillmore RDA	244,143	-	56,000	188,143
VC	Former Ojai RDA	99,700	-	25,000	74,700
SUBTOTAL-REDEVELOPMENT AGENCY FUNDS		5,181,898	-	2,026,234	3,155,664

NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSES	ENDING BALANCE
MC	Capital Outlay Surcharge	175,459	40,000	125,000	90,459
OC	Capital Outlay Surcharge	68,535	5,000	-	73,535
VC	Capital Outlay Surcharge	56,648	30,000	59,852	26,796
SUBTOTAL-NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE FUNDS		300,641	75,000	184,852	190,789

TOTAL NONRESIDENT STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY FUNDS	5,482,539	75,000	2,211,086	3,346,453
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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Admin Bldg Renovation	1,503,598	-	1,503,598	-
MC	Forum AA -147 Renovation	63,100	-	-	63,100
MC	College Wayfinding	1,023,167	-	1,023,167	-
MC	Special Rep & Site Improvements Phs 2	2,083,002	2,000,000	2,083,002.12	2,000,000
MC	All Weather Access Project	35,888	-	35,888	-
MC	M&O Office Renovation Project	91,370	-	25,570	65,800
MC	Zoo Parrot Structure	39,514	-	39,514	-
MC	Zoo Tiger Habitat	1,925,631	-	1,925,631	-
MC	Stadium Bathrooms	415,404	-	415,404	-
MC	CCCR Renovation	238,147	-	-	238,147
MC	Campus Center Renovation	1,081,572	-	-	1,081,572
MC	Softball Field Compliance	79,662	-	50,662	29,000
MC	Baseball Field Fencing	13,617	-	13,617	-
MC	Campus Painting Projects	200,661	-	-	200,661
MC	Old Access Building Replacement	1,679,729	-	-	1,679,729
MC	Football Turf & Track Replacement	150,000	-	-	150,000
MC	LLR Tutoring Center Expansion	26,477	-	26,477	-
MC	Zoo Lath House Repairs	170,000	-	-	170,000
MC	Sand Volleyball Courts	5,781	-	5,781	-
MC	MC Amphitheater	126,000	-	126,000	-
MC	General Capital Improvements	1,202,367	50,000	-	1,252,367
	SUBTOTAL MOORPARK PROJECTS	12,154,687	2,050,000	7,274,311	6,930,376

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
OC	General Capital Improvements	3,927,439	-	28,787	3,898,651
OC	Fire Warehouse	612,105	50,000	612,105	50,000
OC	Art + Design Modular Classrooms	907,241	-	907,241	-
OC	McNish Art Gallery Refresh	75,000	-	75,000	-
OC	CDC Revitalization	388,724	-	388,724	-
OC	Main Campus Furniture Replacement	481,828	-	250,000	231,828
OC	Library Storage Shelving System	73,237	-	73,237	-
OC	Stadium Lights	1,000,000	-	1,000,000	-
OC	Equipment Replacement	500,000	-	250,000	250,000
OC	Technology Replacement	1,500,000	-	500,000	1,000,000
	SUBTOTAL OXNARD PROJECTS	9,465,574	50,000	4,085,095	5,430,479
VC	General Capital Improvements	2,932,773	381,852	14,850	3,299,775
VC	Camarillo HVAC Repairs	91,666	-	25,000	66,666
VC	Applied Science CNC Lab	6,800	-	6,800	-
VC	Classroom Improvements	50,000	-	25,000	25,000
VC	Math/Science HVAC Renovation	423,426	-	423,426	-
VC	CW Grounds Improvement Project	34,720	-	34,720	-
VC	Maintenance Shop Remodel	128,922	80,040	-	208,962
VC	Pirates Plaza	475,367	-	475,367	-
VC	Doors Project	33,429	-	-	33,429
	SUBTOTAL VENTURA PROJECTS	4,177,101	461,892	1,005,163	3,633,831
DAC	HVAC UV-C	2,393	-	2,393	-
DAC	Projectors Replacement	15,309	-	15,309	-
DAC	Electronic Door Lock Upgrade	47,500	-	47,500	-
	SUBTOTAL DAC PROJECTS	65,203	-	65,203	-
DW	FSTA Cam Site Maintenance/Landscape	456,675	1	10,000	446,676
	SUBTOTAL DISTRICT-WIDE PROJECTS	456,675	1	10,000	446,676
	TOTAL CAPITAL OUTLAY PROJECTS	26,319,239	2,561,893	12,439,771	16,441,362

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022 - 2023 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

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

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFER IN	EXPENSES	ENDING BALANCE
MC	Technology Refresh/Equip. Replacement	1,193,461	-	300,000	893,461
OC	Technology Refresh/Equip. Replacement	2,330,949	-	215,000	2,115,949
VC	Technology Refresh/Equip. Replacement	2,121,702	500,000	600,000	2,021,702
DAC	Technology Refresh/Equip. Replacement	1,108,539	-	125,000	983,539
DW	Information Technology Equipment	39	40,000	40,039	-
DW	New Information Technology Systems	0	250,000	250,000	-
DW	SIG Projects	95,948	-	95,948	-
DW	Cloud Project	960	-	960	-
DW	Oracle Database Processors	1,031	-	1,031	-
DW	OnBase	20,660	-	20,660	-
DW	AutoGrad for Banner	127,230	-	127,230	-
	TOTAL	7,000,519	790,000	1,775,868	6,014,651

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

PROPRIETARY FUND
FOOD SERVICES FUND (FUND 52X)

Fund 52x – Food Services

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 VENDING OPERATIONS
 FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET	2021-22 ADOPTION BUDGET	2022-23 TENTATIVE BUDGET
BEGINNING FUND BALANCE	426,942	438,806	566,746	574,246	228,845	207,085	1,222,533	1,220,137
REVENUE								
Vending Commission	20,000	20,000	7,500	19,304	10,000	10,000	37,500	49,304
Other local income	-	-	-	-	-	-	-	-
TOTAL REVENUE	20,000	20,000	7,500	19,304	10,000	10,000	37,500	49,304
OPERATING EXPENDITURES								
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Student Salaries and Benefits	7,136	6,523	-	-	-	-	7,136	6,523
Supplies & Materials	1,000	1,000	-	-	-	10,000	1,000	11,000
Operating Expenses	-	-	-	-	-	15,000	-	15,000
TOTAL OPERATING EXPENDITURES	8,136	7,523	-	-	-	25,000	8,136	32,523
OPERATING INCOME (LOSS) – FOODSERVICE	11,864	12,477	7,500	19,304	10,000	(15,000)	29,364	16,781
NON OPERATING EXPENSES								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers In / (Out)	-	-	-	-	(100,000)	-	(100,000)	-
TOTAL NON OPERATING EXPENSES	-	-	-	-	(100,000)	-	(100,000)	-
NET CHANGE IN BALANCE	11,864	12,477	7,500	19,304	(90,000)	(15,000)	(70,636)	16,781
ENDING FUND BALANCE	438,806	451,283	574,246	593,550	138,845	192,085	1,151,897	1,236,918

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

PROPRIETARY FUND
INTERNAL SERVICES FUND (FUND 6XX)

Fund 6xx – Internal Services

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

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

Sub-Fund 611 – Self Insurance

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

Sub-Fund 612 – Retiree Health Payment Pool

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

Sub-Fund 691 – Workload Balancing

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

Sub-Fund 693 – Retiree Health Benefits

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2021-22 Adoption Budget</u>	<u>2022-23 Tentative Budget</u>
BEGINNING BALANCE	1,125,724	1,060,724
REVENUES		
TRANSFERS FROM OTHER FUNDS	75,000	75,000
FUND RECOVERY	-	-
TOTAL FUNDS AVAILABLE	1,200,724	1,135,724
EXPENDITURES		
SELF-INSURANCE COSTS	75,000	75,000
SETTLEMENTS	65,000	65,000
ENDING BALANCE	1,060,724	995,724

FUND 612 - RETIREE HEALTH PAYMENT POOL

	<u>2021-22 Adoption Budget</u>	<u>2022-23 Tentative Budget</u>
BEGINNING BALANCE	3,732,963	3,714,463
REVENUES	-	-
EXPENDITURES	18,500	18,500
ENDING BALANCE	3,714,463	3,695,963

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
INTERNAL SERVICES FUND

FUND 691 - WORKLOAD BALANCING

	<u>2021-22 Adoption Budget</u>	<u>2022-23 Tentative Budget</u>
BEGINNING LIABILITY	761,854	767,854
INSTRUCTIONAL EXPENSE/BANKING	126,000	143,000
USAGE	(120,000)	(138,000)
ENDING LIABILITY	767,854	772,854

(Total Liability is fully funded)

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2021-22 Adoption Budget</u>	<u>2022-23 Tentative Budget</u>
BEGINNING BALANCE	7,722,764	7,070,721
TRANSFER IN (from all funds)	9,884,292	8,000,000
INTEREST	-	-
EXPENDITURES (actual premiums)		
premiums	10,516,335	9,278,800
misc	20,000	20,000
TRANSFER OUT (to irrevocable trust)	-	-
ENDING BALANCE	7,070,721	5,771,921

Total Liability is \$133.6 million as of the June 30, 2020 actuarial study valuation date.
Balance of the Irrevocable trust is \$25.1 million as of April 30, 2022.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2022-2023 TENTATIVE BUDGET

FINANCIAL AID PROJECTS FUND (FUND 74XX)

Fund 74xx – Financial Aid

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	SSCG	AB19	CARE	EOPS	TANF
	STATE PROGRAMS					
BEGINNING FUND BALANCE	-	-	-	-	-	-
REVENUES						
Federal Income	-	-	-	-	-	-
State Income	8,200,000	5,554,583	624,248	94,168	689,396	1,000
Local Income	-	-	-	-	-	-
TOTAL REVENUES	8,200,000	5,554,583	624,248	94,168	689,396	1,000
TOTAL FUNDS AVAILABLE	8,200,000	5,554,583	624,248	94,168	689,396	1,000
EXPENDITURES & OTHER OUTGO						
Transfers Out	-	-	-	-	-	-
Student Financial Aid	8,200,000	5,554,583	624,248	94,168	689,396	1,000
TOTAL EXPENDITURES & OTHER	8,200,000	5,554,583	624,248	94,168	689,396	1,000
ENDING FUND BALANCE	-	-	-	-	-	-

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

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2022-2023 TENTATIVE BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	PELL	SEOG	Direct Loans	NSL	HEERF STUDENT AID	HEERF INSTITUTIONAL	HEERF HSI	Project Chess
FEDERAL PROGRAMS								
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
REVENUES								
Federal Income	35,000,000	606,933	2,356,000	-	3,400,000	1,963,070	1,601,340	55,000
State Income	-	-	-	-	-	-	-	-
Local Income	-	-	-	100	-	-	-	-
TOTAL REVENUES	35,000,000	606,933	2,356,000	100	3,400,000	1,963,070	1,601,340	55,000
TOTAL FUNDS AVAILABLE	35,000,000	606,933	2,356,000	100	3,400,000	1,963,070	1,601,340	55,000
EXPENDITURES & OTHER OUTGO								
Transfers Out	-	-	-	100	-	-	-	-
Student Financial Aid	35,000,000	606,933	2,356,000	-	3,400,000	1,963,070	1,601,340	55,000
TOTAL EXPENDITURES & OTHER OUTGO	35,000,000	606,933	2,356,000	100	3,400,000	1,963,070	1,601,340	55,000
ENDING FUND BALANCE	-	-	-	-	-	-	-	-
							GRAND TOTAL	60,145,838