

## Agenda Item (III-A)

Meeting	9/15/2015 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2015-2016 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2015-2016 budget; and 2) Adopt the 2015-2016 Budget for the Riverside Community College District.

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### Background Narrative:

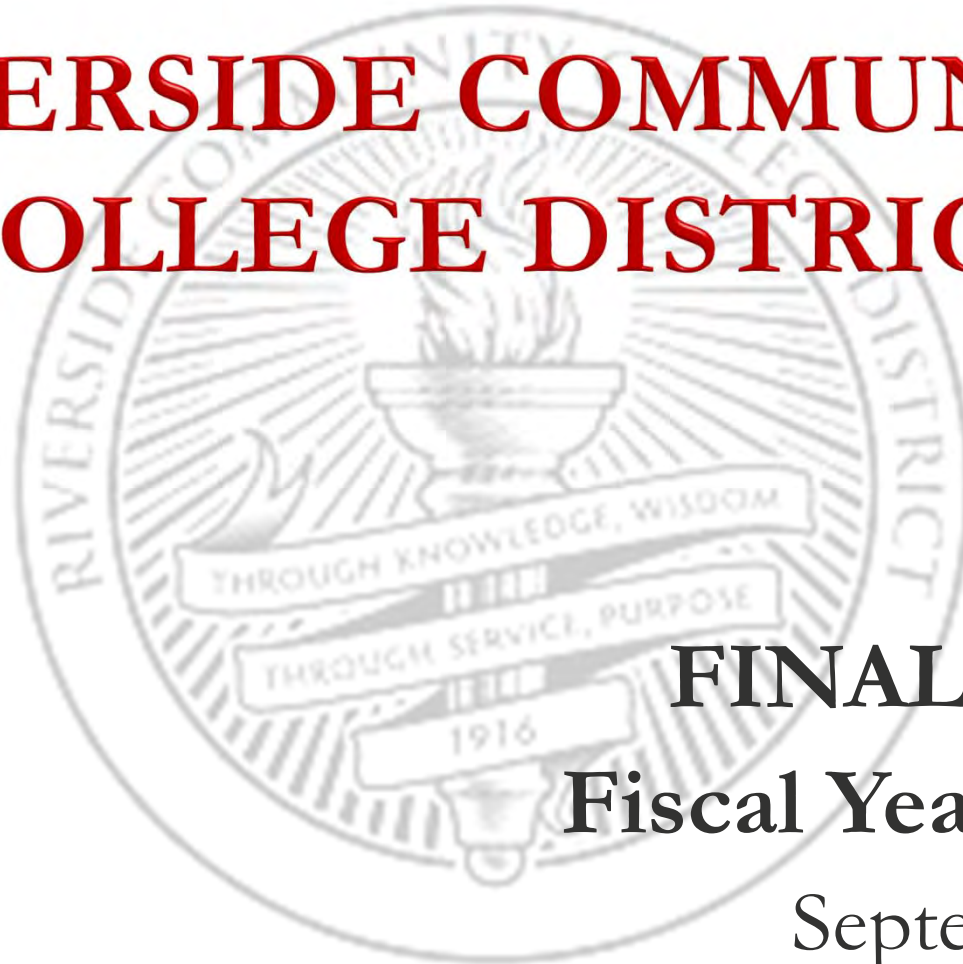
Attached for the Board's review is a copy of the proposed final budget for the 2015-2016 fiscal year. The 2015-2016 budget proposal was previously discussed at the Board's Resources Committee meeting on September 1, 2015. At the June 16, 2015 Board meeting, a Public Hearing on the FY 2015-2016 budget was set for 6:00 p.m. on September 15, 2015. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the 2015-2016 Riverside Community College District Budget.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services

### Attachments:

[09152015\\_Presentation – FY 2015-16 Final Budget](#)  
[09152015\\_FY2015-16 Budget - Detail by Resource](#)

# **RIVERSIDE COMMUNITY COLLEGE DISTRICT**



## **FINAL BUDGET Fiscal Year 2015-2016**

September 1, 2015

## RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

*(In Millions)*

<b><u>Unrestricted Ongoing Revenues</u></b>	<b><u>CCC System</u></b>	<b><u>RCCD</u></b>
Growth/Access (3.0%/3.88 %)	\$ 156.5	\$ 4.9
COLA (1.02%)	61.0	1.4
General Operating Base Increase	266.7	6.7
Full-Time Faculty Hiring	<u>62.3</u>	<u>1.5</u>
Total Unrestricted Ongoing Revenues	<u>\$ 546.5</u>	<u>\$ 14.5</u>
<b><u>Unrestricted One-Time Revenues</u></b>		
State Mandate Block Grant	<u>\$ 632.0</u>	<u>\$ 15.3</u>
Total Unrestricted Revenues	<u><u>\$ 1,178.5</u></u>	<u><u>\$ 29.8</u></u>




## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### FY 2015-2016 Final Budget

*(In Millions)*

<u>Restricted Revenues</u>	<u>CCC System</u>	<u>RCCD</u>
Student Success and Student Equity	\$ 185.0	\$ 4.6
EOPS	33.7	0.8
COLA for Categorical Programs	2.5	0.1
Deferred Maintenance and Instructional Equipment	148.0	3.6
Proposition 39 - Energy Revenues	38.7	0.8
Total Restricted Revenues	<u>\$ 407.9</u>	<u>\$ 9.9</u>
<u>Other</u>		
Basic Skills and Student Outcomes Transformation & Pilot Programs	\$ 70.0	
Adult Education	500.0	
Apprenticeship	29.1	
Apportionment Deferral Elimination	94.5	
Enhanced Non-Credit Rate Equalization	49.0	
Total Other	<u>\$ 742.6</u>	



**FY 2015-2016  
FINAL BUDGET**

The seal of Riverside Community College District is a circular emblem. It features a central figure holding a torch, with rays of light emanating from behind. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is inscribed around the top inner edge. Below the central figure, a banner reads "THROUGH KNOWLEDGE, WISDOM, THROUGH SERVICE, PURPOSE". At the bottom of the seal, the year "1916" is displayed.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
**FY 2015-2016 Final Budget**

**FY 2014-15 Credit FTES Projections**

Base FTES	25,652.36
Growth/Access at P2 (Planned 882.24 at 3.43%; Actual 5.47%)	<u>1,404.09</u>
Total Funded FTES	27,056.45
Actual FTES at P3	<u>27,503.17</u>
Total Unfunded FTES	<u>(446.72)</u>
Unfunded FTES %	<u><u>1.65%</u></u>



## RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

### FY 2015-16 Credit FTES Projections

Base FTES	27,056.45
Growth/Access (System 3.0%; RCCD 3.88%)*	<u>1,029.78</u>
Total Funded FTES	28,086.23
Unfunded FTES (1.35%)	<u>379.41</u>
FTES Ceiling	<u><u>28,465.64</u></u>
FY 2014-15 Actual FTES at P3	<u><u>27,503.17</u></u>
FTES Needed to Achieve FY 2015-16 Ceiling (3.50%)	<u><u>962.47</u></u>
FTES Needed to Achieve FY 2015-16 Funded FTES (2.08%)	<u><u>583.06</u></u>

\* Under the new growth formula.



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
**FY 2015-2016 Final Budget**

**Credit FTES Targets by College**

	<b>FY 2015-2016 Credit FTES Targets</b>	<b>Credit FTES %</b>
<b>RCC</b>	15,314.52	53.80%
<b>NC</b>	6,575.56	23.10%
<b>MVC</b>	<u>6,575.56</u>	<u>23.10%</u>
<b>Total</b>	<u>28,465.64</u>	<u>100.00%</u>

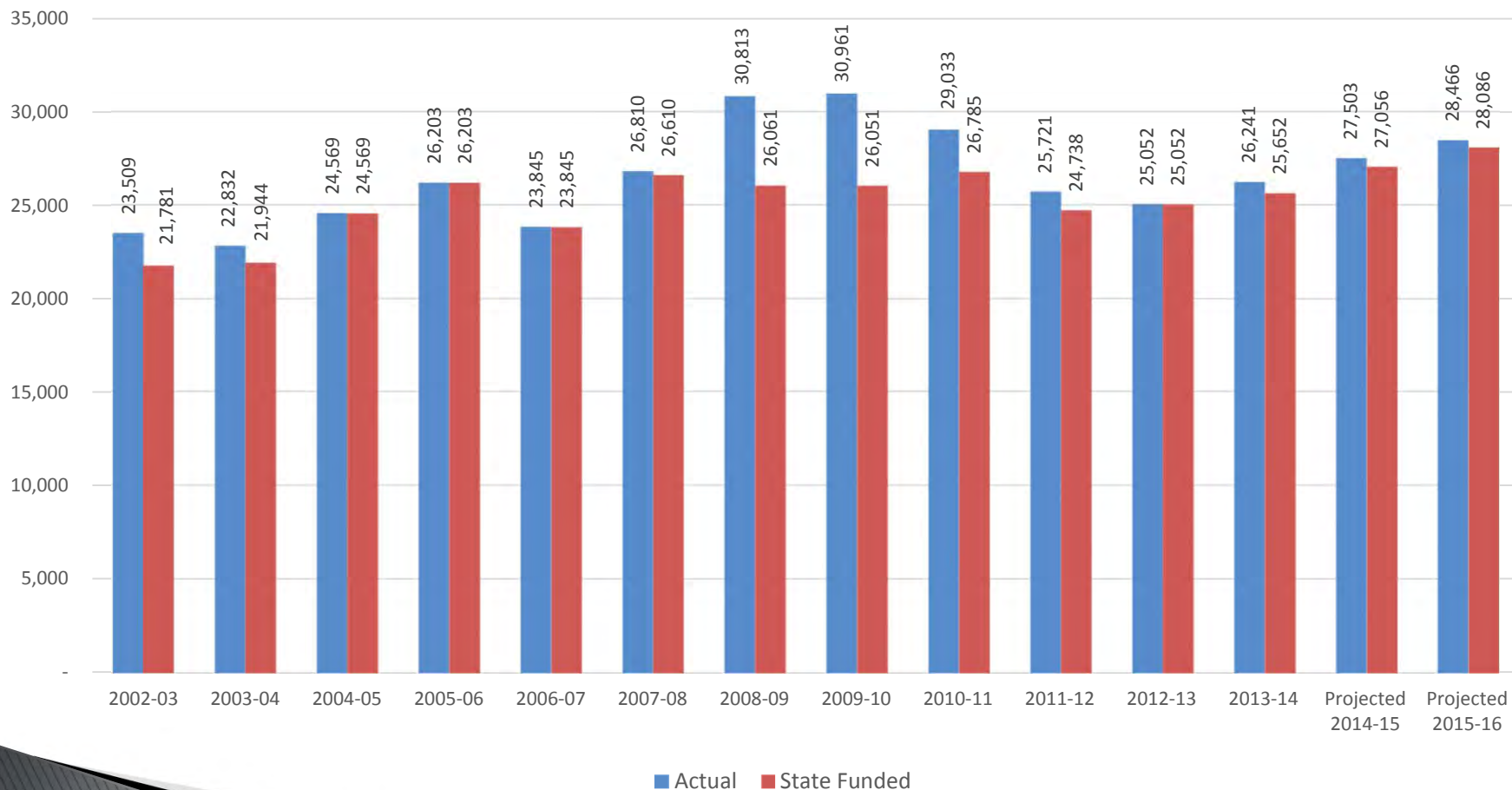




# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

### Historical Look at Resident Credit FTES Actual vs. State Funded



■ Actual ■ State Funded

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

*(In Millions)*

**FY 2015-16 Ongoing Revenue Budget**

Beginning Revenue Budget	\$ 145.17
FY 2014-15 Apportionment Increase	2.94
FY 2015-16 Apportionment:	
COLA (1.02%)	1.40
Access (3.88%)	4.88
Deficit (.93%)	(1.42)
General Operating Base Increase	6.69
Full-Time Faculty Hiring	1.49
Other	0.48
Total Ongoing Revenue Budget	<u>\$ 161.63</u>



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

*(In Millions)*

### FY 2015-16 Ongoing Expenditure Budget

Beginning Expenditure Budget		\$ <u>151.21</u>
Compensation Adjustments:		
Full-Time Salary Increase (COLA 1.02% + 3.00%)	\$	3.58
Enrollment Mgmt. Increase (5.02% + Growth)		2.33
Step/Column and Personnel Adjustments		0.36
Employee Benefits:		
Health Insurance (20.41%)		3.32
Workers' Compensation (1.00%)		(1.35)
PERS (11.847%)		0.02
STRS (10.73%)		1.25
OPEB Liability - Retiree Health Insurance (.3%)		0.31
Full-Time Faculty Positions (24)		2.97
Full-Time Classified Positions (2)		0.20
Administrator Position (1)		0.08

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget (continued)**

Contracts and Agreements	0.45
Centennial and Silver Anniversary Support	0.10
Enrollment Marketing Support	0.04
Center for Social Justice and Civil Liberties Support	0.05
PARS Early Retirement Incentive Payoff	(0.44)
New Facilities Operating Costs (CAADO/CSA)	0.50
Legal Expense	0.30
Property and General Liability	0.56
Election Cost	(0.60)
Indirect Cost Reimbursement	0.36
Utilities	0.30
Apprenticeship Programs	0.55
Other	(0.26)
Total Ongoing Expenditure Budget Adjustments	\$ 14.98
Total Ongoing Expenditure Budget	\$ 166.19
Net Ongoing Budget Shortfall	\$ (4.56)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

*(In Millions)*

**FY 2015-16 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 1.10
FY 2014-2015 State Mandate Block Grant Elimination	(1.10)
FY 2015-2016 State Mandate Block Grant	15.34
Total One-Time Revenue Budget	<u>\$ 15.34</u>

**FY 2015-16 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ -
FY 2015-2016 State Mandate Block Grant:	
Set-aside for FY 2016-17 and FY 2017-18	<u>15.00</u>
Total One-Time Expenditure Budget	<u>\$ 15.00</u>
Net One-Time Budget Surplus	<u><u>\$ 0.34</u></u>



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**  
*(In Millions)*

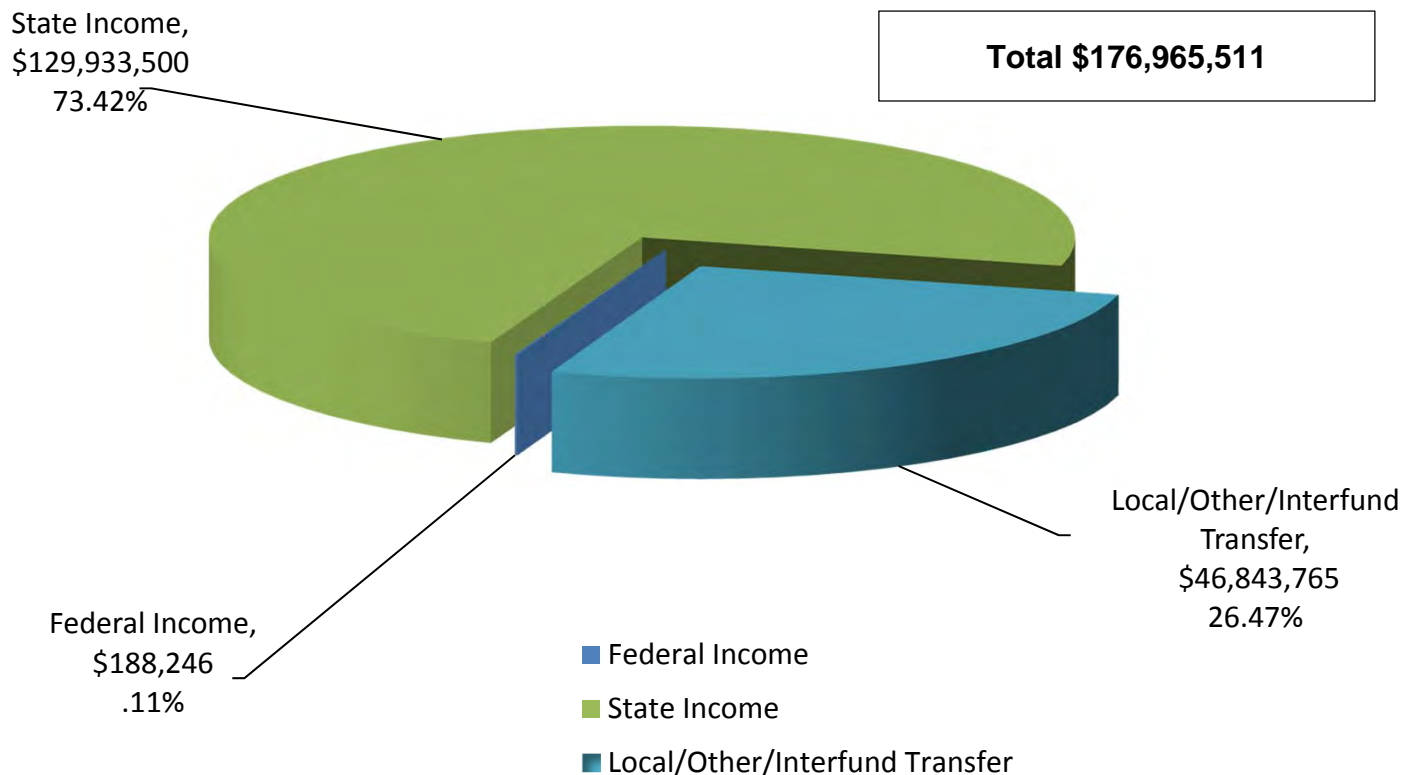
**Summary**

Net Ongoing Budget Shortfall	\$ (4.56)
Net One-Time Budget Surplus	<u>0.34</u>
Total Revenue and Expenditure Difference	\$ (4.22)
Beginning Balance at July 1, 2015	<u>14.67</u>
Total Available Funds	\$ 10.45
Less, 5% Ending Balance Target	<u>(10.45)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>



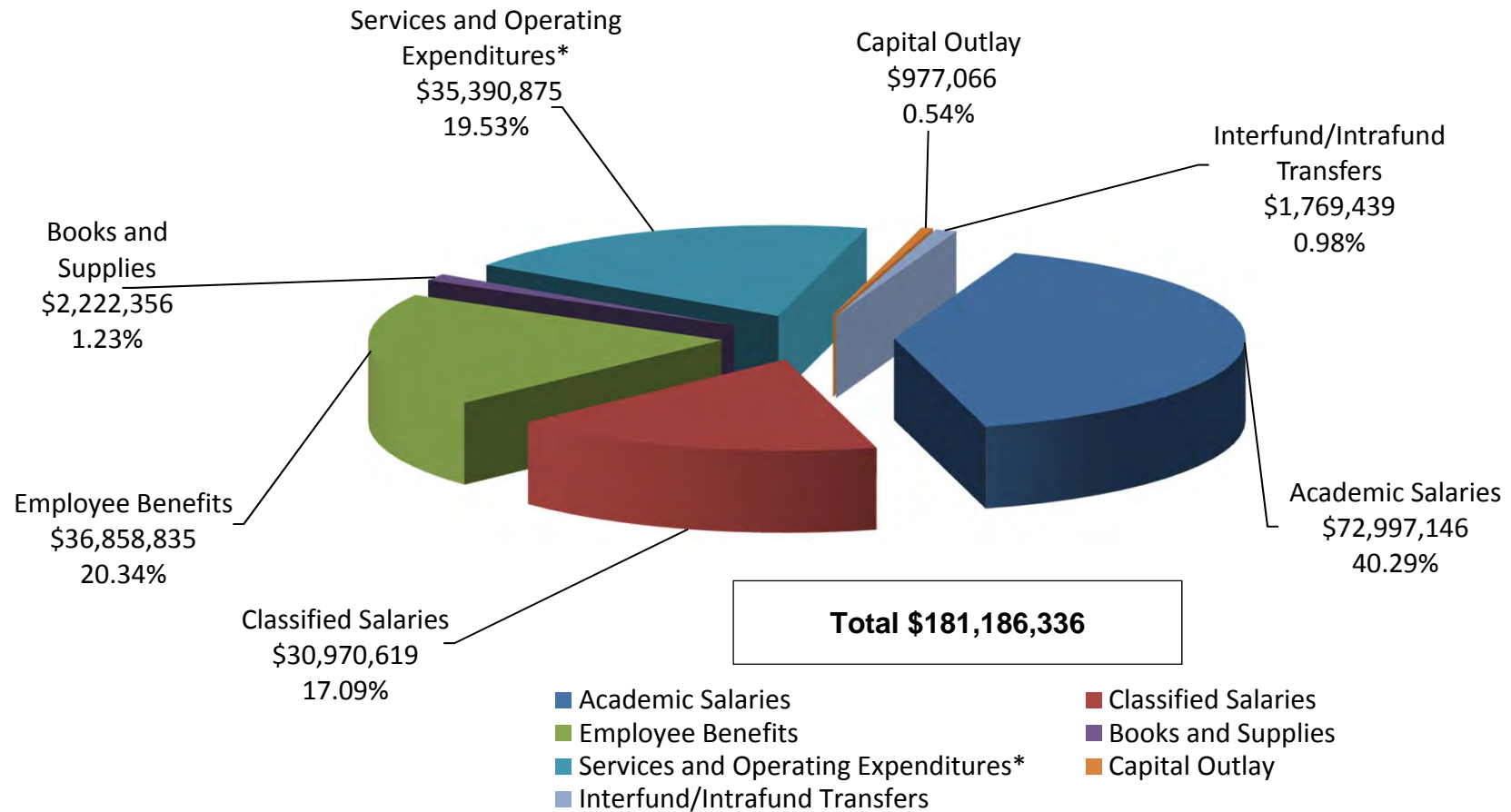
# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## Revenue 2015-2016



# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## Expenditures 2015-2016

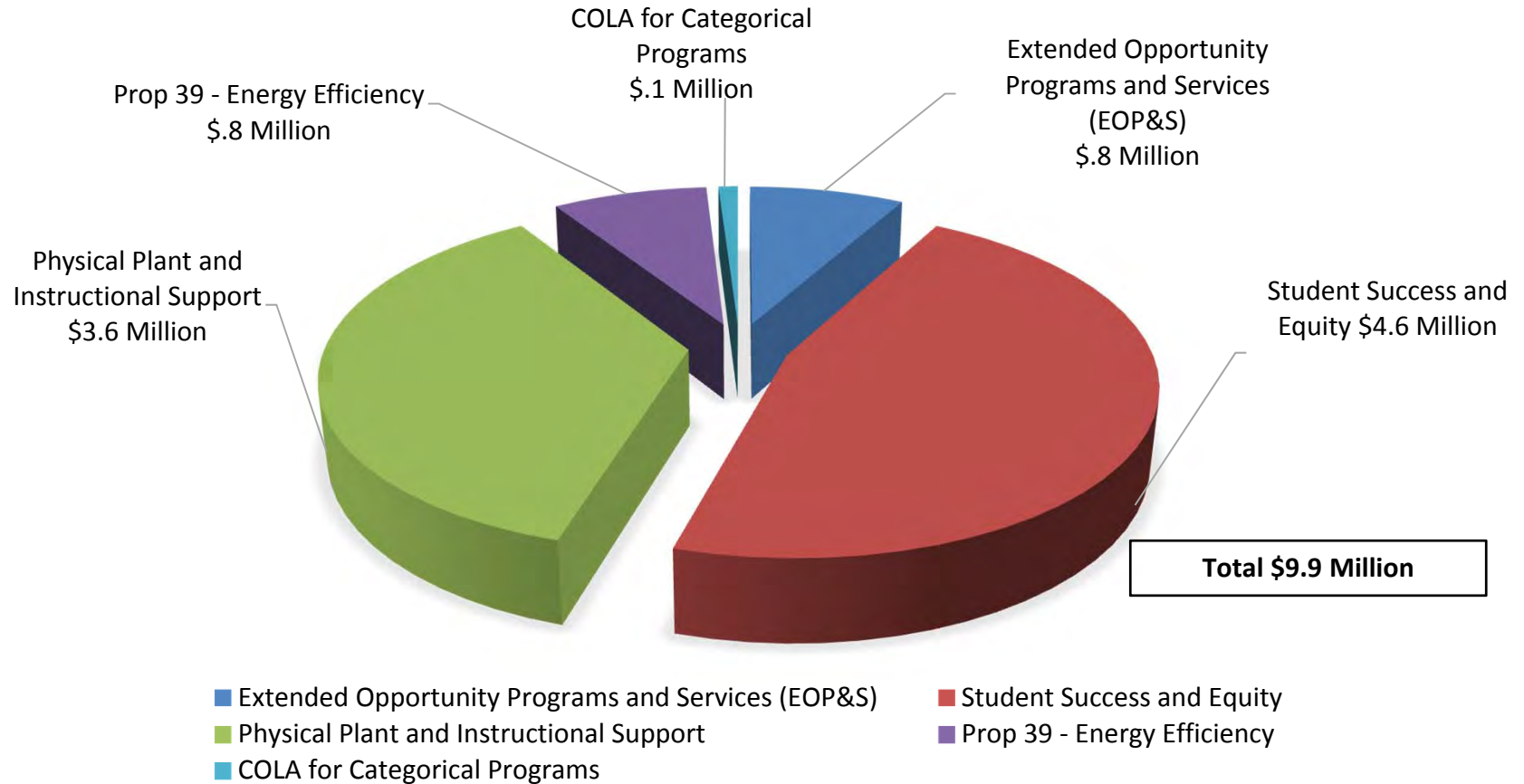


\*Includes \$15,004,000 State Mandate Block Grant set-aside for future years.



# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## Categorical Program Increases





# LOOKING AHEAD

## RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

### **CCC Budget Request FY 2016-2017**

The California Community College FY 2016-17 budget request will be in the same cost range as the operational increase of FY 2015-16, approximately \$850 million. Funding priorities follow:

- ▶ COLA (1.60%) - \$100 Million
- ▶ Access (3.0%) - \$160 Million
- ▶ General Operating Base Increase - \$250 Million
- ▶ Full-Time Faculty Hiring
- ▶ Basic Skills Ongoing Funding Increase
- ▶ Categorical Restoration - \$60 Million
- ▶ Student Equity Plans
- ▶ Telecommunications and Technology Infrastructure Program (TTIP) Funding Increase
- ▶ Career Technical Education Comprehensive Long-term Investment
- ▶ Professional Development
- ▶ Campus Mental Health and Safety Needs

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

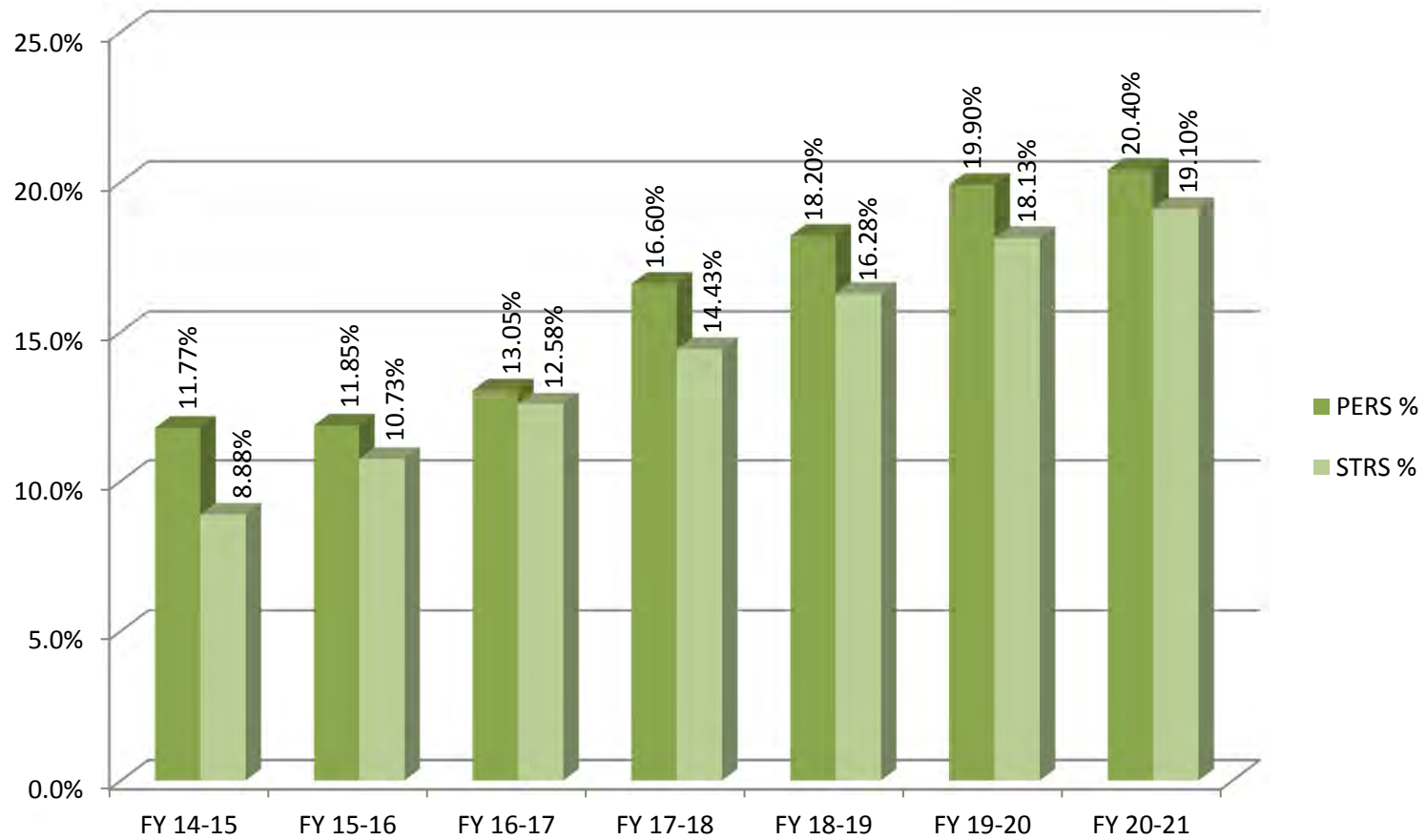
## FY 2015-2016 Final Budget

### **Challenges and Opportunities**

- ▶ Expiring Sales Tax and personal Income Tax Rates under Proposition 30 Beginning in 2016
- ▶ Multi-year Rate Increases for STRS and PERS
- ▶ Double Digit Rate Increases to the District Health Costs
  - Impact of Affordable Care Act
  - Rising 65+ Retiree Health Care Costs – Increasing District Subsidy
  - Increasing Claims, including \$100,000+ Claims
- ▶ New Facilities Coming Online
- ▶ “Great Recession” Obligations – La Sierra Fund Repayment

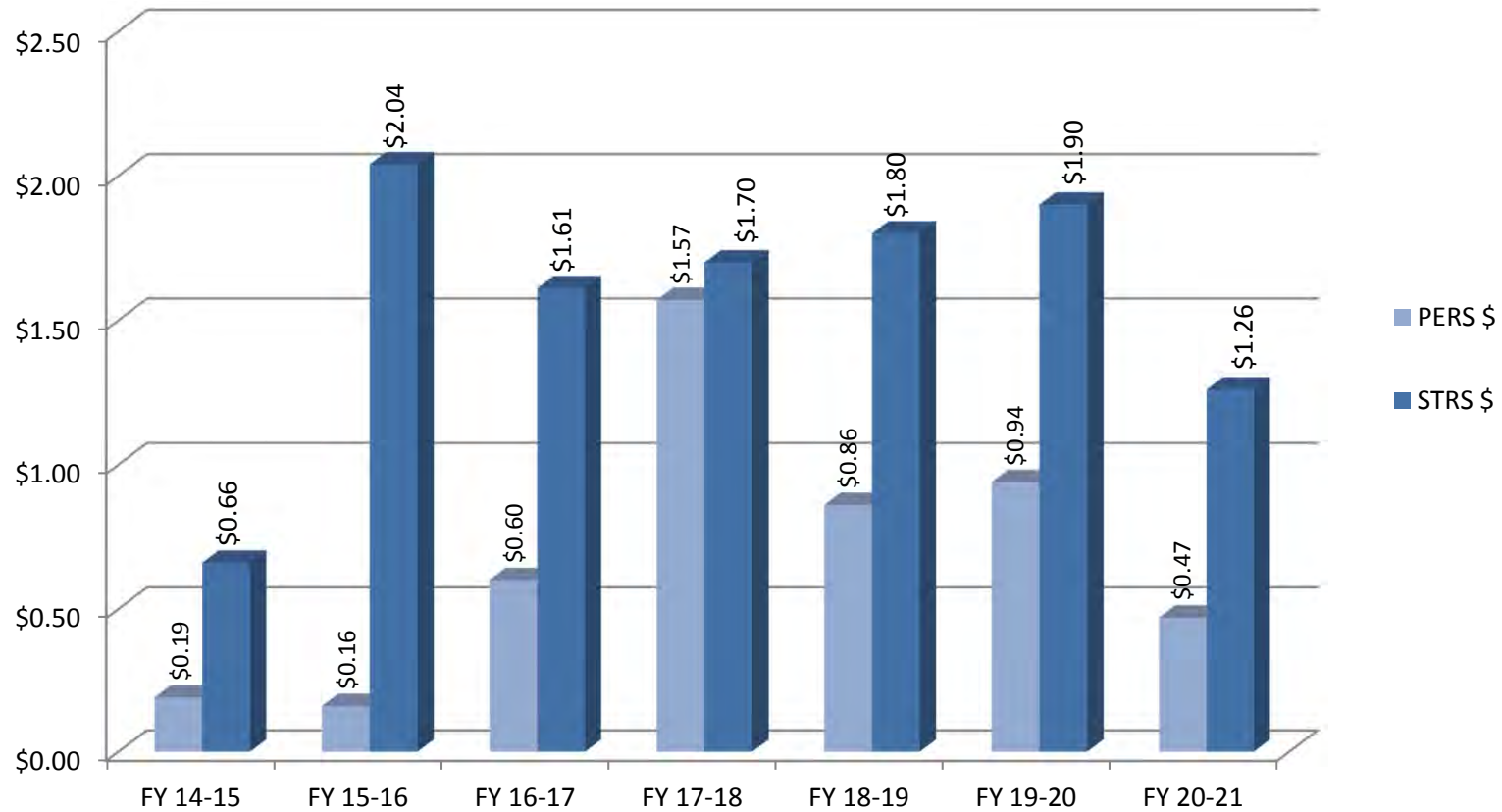
# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## PERS and STRS Projected % Rate Annual Increases



# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## PERS and STRS Projected \$ Annual Budget Increases



The seal of Riverside Community College District is a circular emblem. It features a central torch with a flame, set against a background of radiating lines. Below the torch is a banner with the motto "THROUGH SERVICE, PURPOSE". At the bottom of the seal, the year "1916" is inscribed. The outer ring of the seal contains the text "RIVERSIDE COMMUNITY COLLEGE DISTRICT".

# **FY 2016-17 and FY 2017-18 BUDGET PROJECTIONS**

## RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

<b><u>Projections</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>
Revenues	\$ 167.76	\$ 174.23
Expenditures	<u>(174.78)</u>	<u>(185.98)</u>
Net Budget Shortfall	\$ (7.02)	\$ (11.75)
Beginning Balance	<u>28.45</u>	<u>21.43</u>
Ending Balance	\$ 21.43	\$ 9.68
5% Ending Balance Requirement	<u>(10.79)</u>	<u>(10.87)</u>
Remaining Budget Excess (Shortfall)	<u><u>\$ 10.64</u></u>	<u><u>\$ (1.19)</u></u>

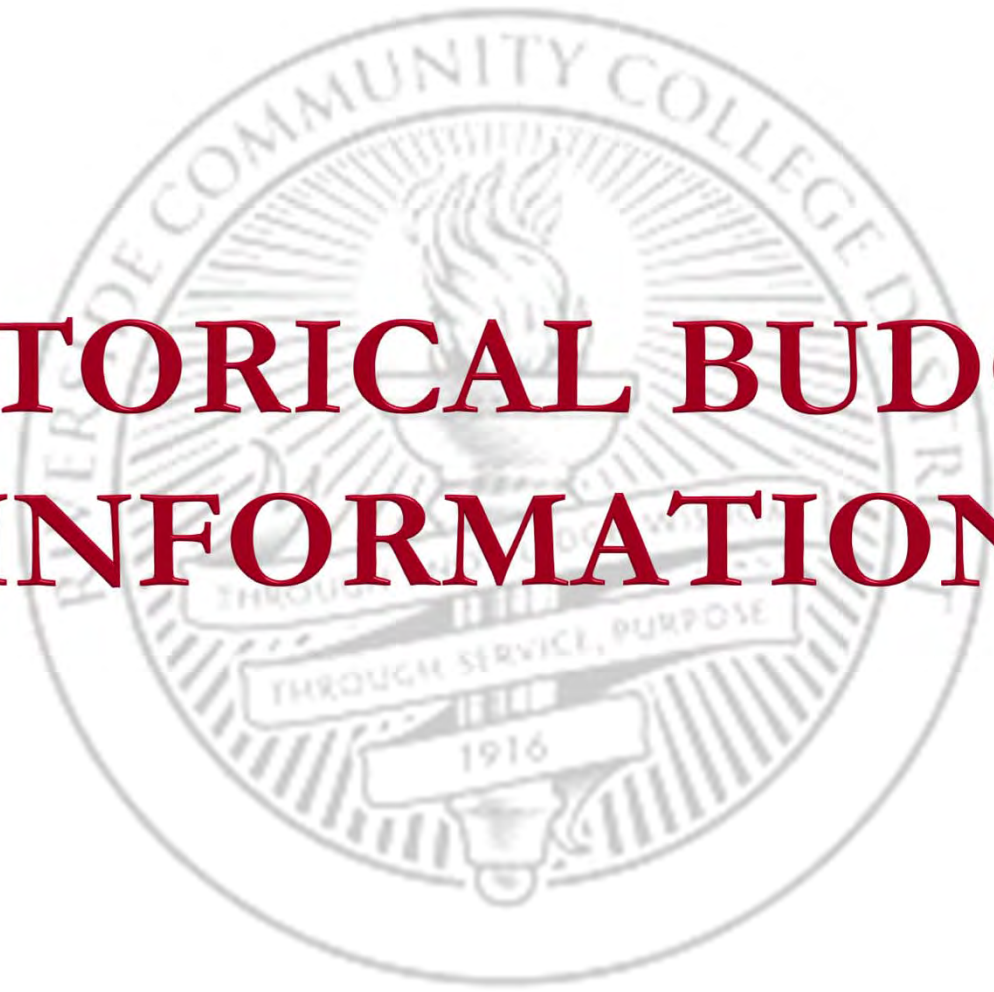
**Assumptions:**

- Growth (3.88%)
- COLA (1.0%) Contract (2.00%)
- No One-Time Funds
- Employee Benefits – Similar increase to FY 2015-16
- Compensation Increases – Similar to FY 2015-16
- Enrollment Mgmt. Increase – Similar to FY 2015-16
- Budget Reduction Strategy – Similar to FY 2015-16





# HISTORICAL BUDGET INFORMATION



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

**Contingency History**

<b>FY</b>	<b>Adopted Contingency Balance</b>	<b>% of Available Funds</b>	<b>Ending Fund Balance</b>	<b>% of Available Funds</b>
2014-15*	7,801,811	4.28%	14,667,941	9.15%
2013-14	6,358,532	4.23%	12,743,536	7.65%
2012-13	4,560,030	3.23%	11,407,409	7.95%
2011-12	5,840,447	3.94%	6,805,919	4.73%
2010-11	8,729,056	5.60%	13,217,249	8.48%
2009-10	8,391,878	5.50%	11,253,316	7.22%
2008-09	12,566,801	7.68%	13,903,627	8.74%
2007-08	9,423,484	6.14%	19,259,076	12.37%

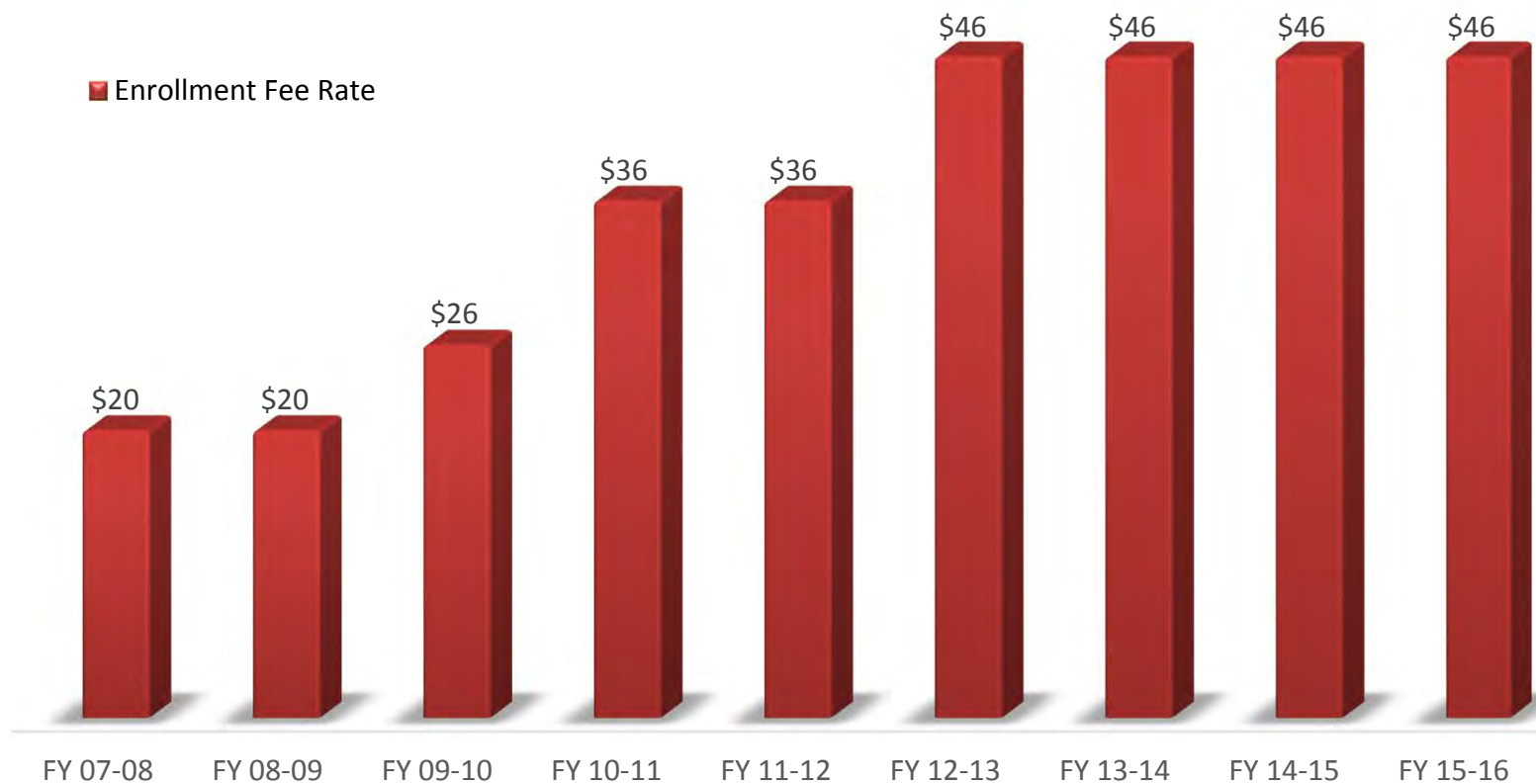
\*Pre-Audit



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

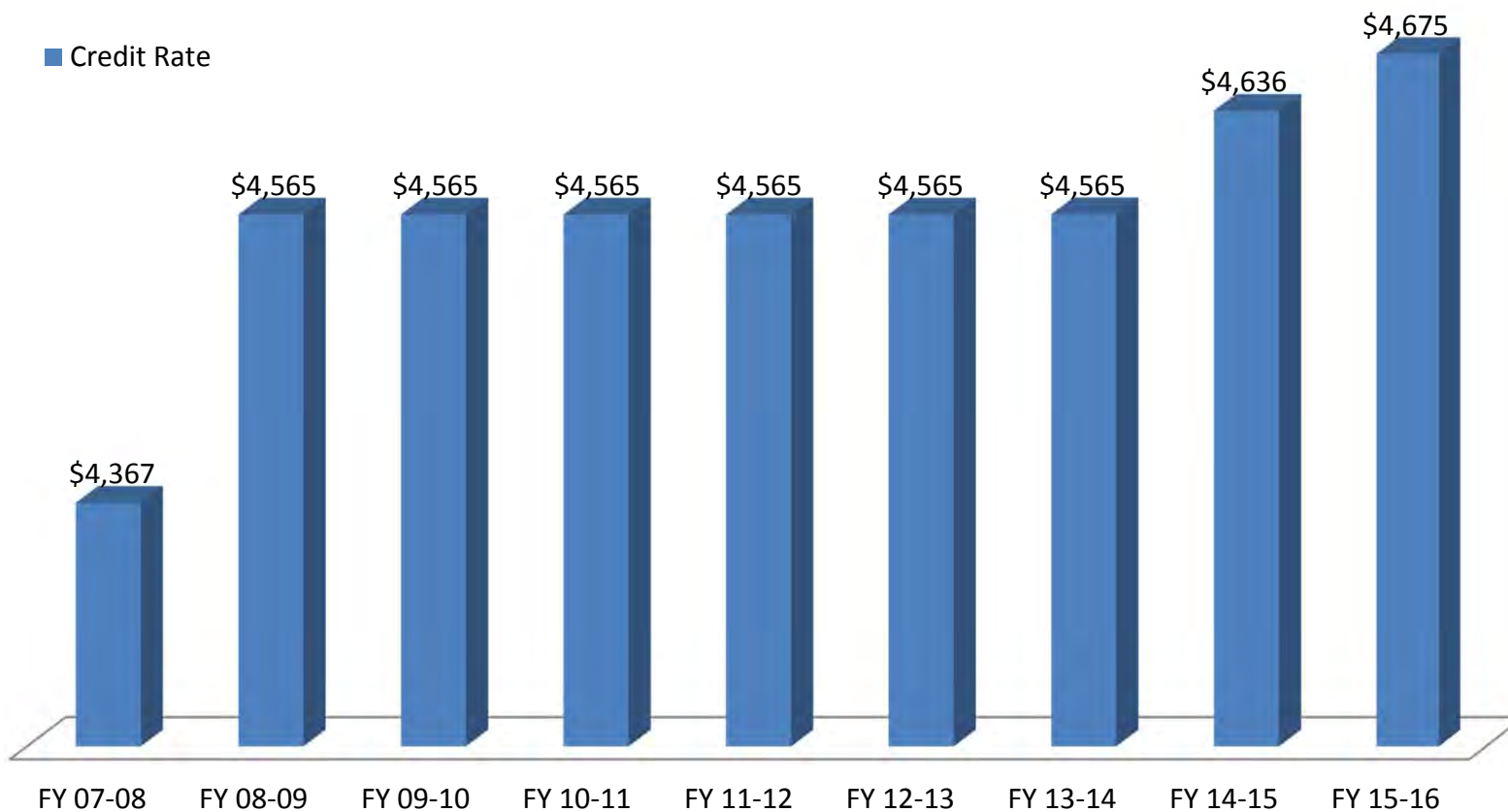
### Enrollment Fee Rate Per Unit



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

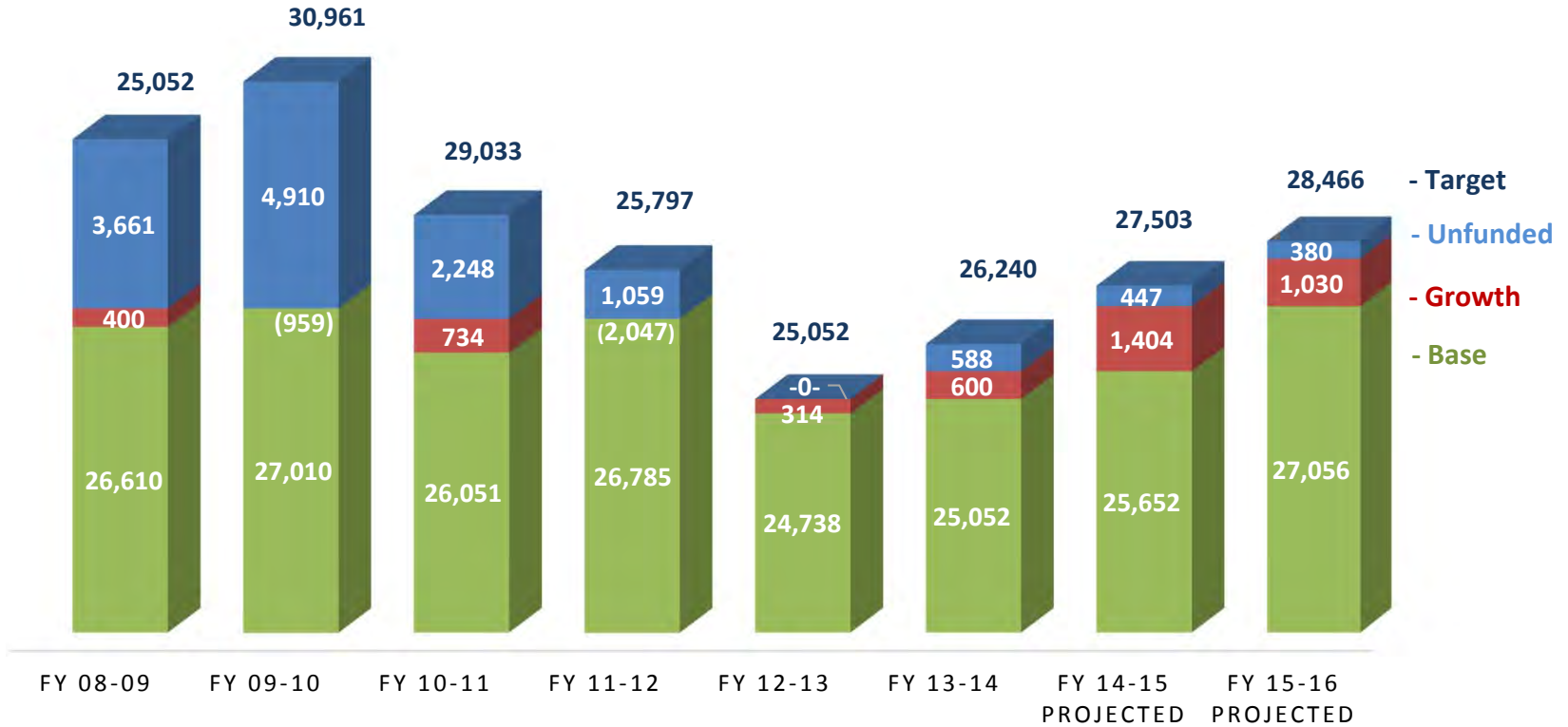
### CCC Base Funding Rate Per Credit FTES



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

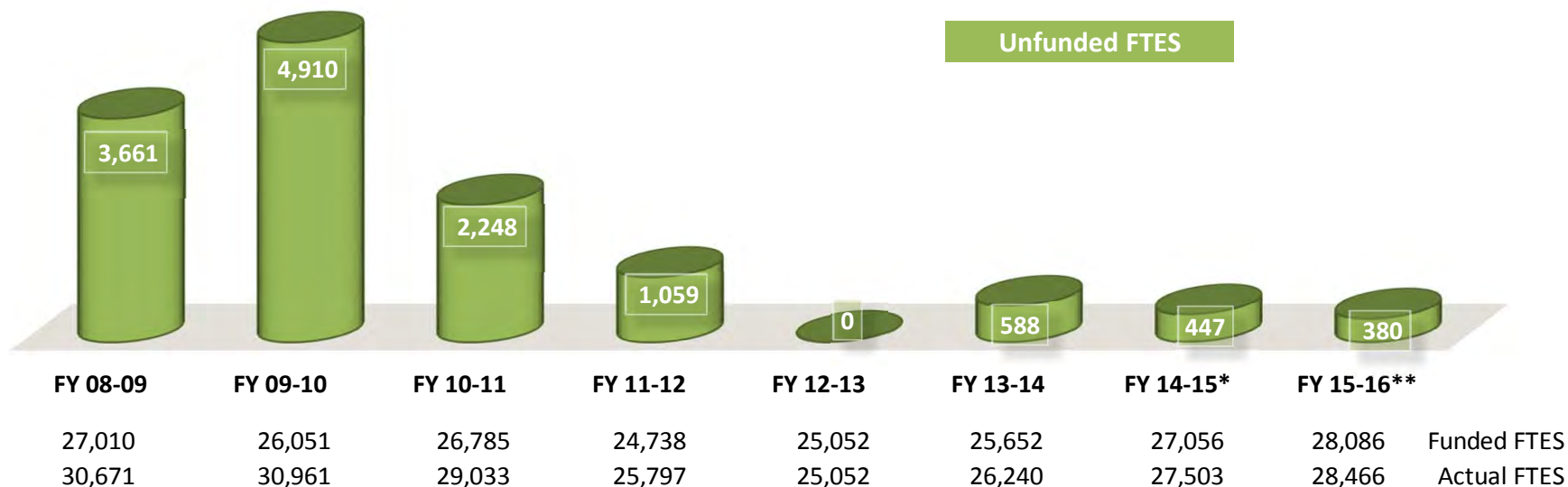
### Credit FTES Composition



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

### Unfunded Credit FTES



\*As of P3

\*\*Based on Governor's Budget Proposal using new growth formula

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2015-2016**

## **INTRODUCTION**

The budget is an essential management tool that links an organization's goals and strategic intent with its current year objectives. Additionally, it provides a framework within which an organization's goals and objectives can be evaluated, and it establishes criteria for the allocation and expenditure of those funds available for current operations.

The 2015-2016 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2015 through June 30, 2016. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

## **THE COLLEGE DISTRICT**

Riverside Community College was founded in 1916 in response to a general petition of the electors under provisions of the State Code allowing for the creation of extended secondary programs in existing school districts. Initially, the College was affiliated with the Riverside Polytechnic High School District and served students from that district. On July 1, 1964, formal affiliation with the Riverside Unified School District was terminated by the electors through the creation of a separate community college district under the direction of an independent community college Board of Trustees. The legal entity which operates the District is officially known as the Riverside Community College District and encompasses the Alvord, Corona/Norco, Jurupa, Moreno Valley, Riverside and Val Verde Unified School Districts.

Sensitive to community needs since its inception, Riverside Community College District provides a variety of enriching educational opportunities to the citizens it serves. The District is academically, economically, physically and readily accessible to the broadest possible spectrum of its potential student body through optimum use of its resources. In recognition of diverse student needs, the District seeks to contribute to the intellectual, cultural, social and economic welfare of the communities it serves by enabling students to develop their potential as free, creative and skillful individuals.

## **DISTRICT'S MISSION STATEMENT**

Riverside Community College District is dedicated to the success of its students and to the development of the communities it serves. By facilitating its Colleges and learning centers to provide educational and student services, it meets the needs and expectations of its unique communities of learners. The District provides the Colleges with leadership in the areas of advocacy, stewardship and planning.



## DISTRICT VISION AND VALUES

### VISION

Riverside Community College District is committed to service excellence by providing opportunities for learning, personal enrichment, innovation and community development.

### VALUES

Riverside Community College District is committed to the following set of shared values that form its core beliefs and guide its actions.

#### **Legacy**

- Heritage
- Standards
- Foundation of future

#### **Inclusiveness**

- Appreciation of diversity/equity
- Respect
- Collegiality
- Shared governance

#### **Service**

- To students
- To community
- To the Colleges
- Education/service learning

#### **Stewardship**

- Planning
- Resource Development

- Sustainability
- Responsibility/accountability
- Transparency/collaboration
- Integrity

#### **Enrichment**

- Economic development
- Lifetime learning
- Professional development
- Community advancement

#### **Excellence**

- Innovation
- Student success
- Organizational effectiveness
- Learning environment

#### **Shareholders**

- Economic partner
- Community mindedness
- Community responsibility

## COLLEGE MISSION STATEMENTS

### **MORENO VALLEY**

Moreno Valley College inspires, challenges, and empowers our diverse, multicultural community of learners to realize their goals; promotes citizenship, integrity, leadership, and global awareness; and encourages academic excellence and professionalism.

To accomplish this mission, we provide comprehensive support services, developmental education, and academic programs leading to:

- Baccalaureate Transfer
- Associate Degrees in Arts and Sciences
- Certificates in Career and Technical Education Fields
- Post-employment Opportunities

### **NORCO**

Norco College serves our students, our community, and its workforce by providing educational opportunities, celebrating diversity, and promoting collaboration. We encourage an inclusive, innovative approach to learning and the creative application of emerging technologies. We provide foundational skills and pathways to transfer, career and technical education, certificates and degrees.

### **RIVERSIDE**

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering career-technical, transferable, and pre-college courses leading to certificates, associate degrees, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information and communication skills, expands the breadth and application of knowledge, and promotes community and global awareness. To help students achieve their goals, the College offers comprehensive learning and student support services, student activities, and community programs. RCC empowers and supports students as they work toward individual achievement, intellectual curiosity, and life-long learning.

**THE FY 2015-2016 STATE BUDGET**

**AND**

**IMPLICATIONS FOR THE**

**CALIFORNIA COMMUNITY COLLEGES**

**AND**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

## **Budget Update: 2015-16 Enacted Budget**

The approved budget once again reflects the impact of the passage of Proposition 30 as well as a more stable fiscal footing for the State of California. It provides increased revenues for education, and continues the restoration of cuts to education that occurred in prior years.

The budget advances a multiyear plan that is balanced, albeit precariously, pays down budgetary debt, and saves for a “rainy day” under Proposition 2.

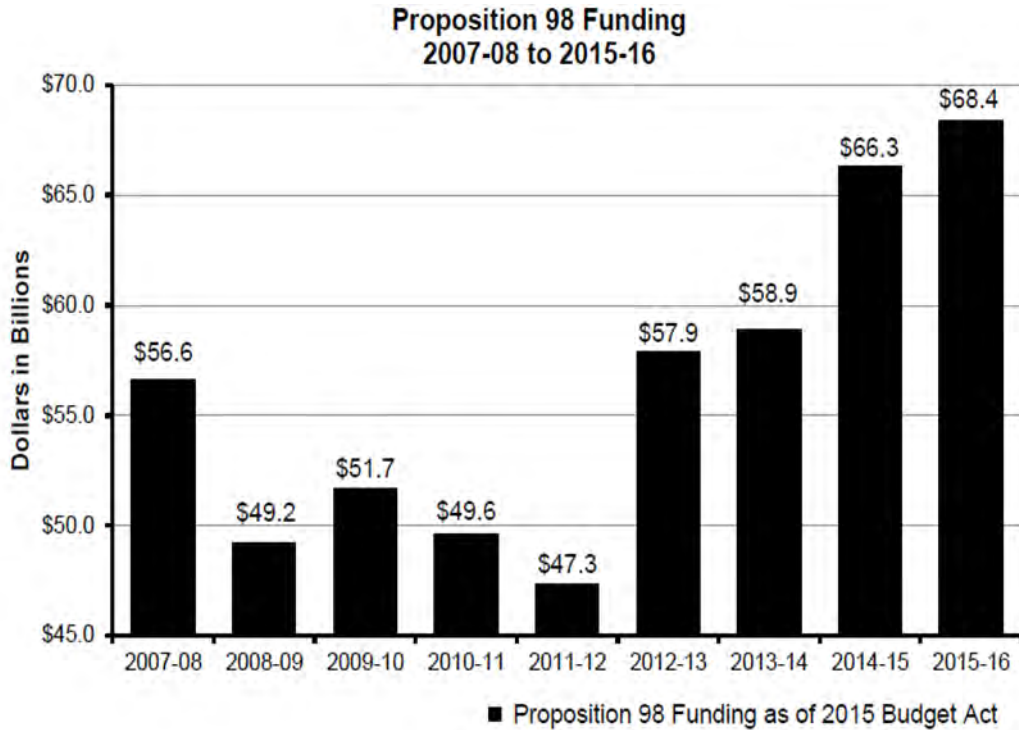
The State’s recent budget problems were amplified by the often referenced “wall of debt” consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over the past decade. The 2015-16 budget reduces over \$7 billion of debt by paying down \$1.0 billion of education deferrals, paying off economic recovery bonds, repaying various special fund loans, and funding \$4.5 billion for mandate claims owed to local governments. The budget also contains \$125 million to reduce deferred maintenance on critical infrastructure for the State.

The Governor has called special session to continue work on two key fiscal issues – how to fund: 1) improved maintenance of roads, highways and other infrastructure; and 2) the State’s healthcare delivery system.

The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and sank to \$47.3 billion in 2011-12. Funding has reached an all-time high since 2012-13 and continues in 2015-16, growing to \$68.4 billion. The Community Colleges share of Proposition 98 funding is roughly 11%. Past cuts to K-12 and community colleges that could not be funded during the “Great Recession” are referred to as the “Proposition 98 Maintenance Factor”. The Proposition 98 Maintenance Factor reached a high of nearly \$11 billion in 2011-12 but repayments have been made each year as the economy has improved and with the enactment of Proposition 30, and now totals \$772 million. For community colleges, these repayments have taken the form of increased funding for growth, workload restoration, base allocation increases, deferred maintenance and instructional equipment, and State Mandate Block Grant funding. It is anticipated that these large infusions of funding will cease or will be substantially reduced after 2016-17 when the Proposition 98 Maintenance Factor is fully repaid.

The pace of State economic and revenue recovery is improving but is still sluggish and heavily dependent on one-time capital gain revenues. The State still needs to address other liabilities that have been created over many decades. The State also faces pressure to shore up the State’s water supply and delivering systems and to provide for maintaining and roads, highways building educational facilities, all of which will likely require the issuance of new debt. Eliminating the liabilities will take many years and will constrain the State’s capacity to make other investments.

California State Budget, 2015-16



**University Highlights**

The State budget includes \$337 million of ongoing funds for the California State University and University of California higher education programs.

**California Community Colleges**

The major components of the 2015-16 California Community College budget are:

- Access - \$156.5 million (3%) “Access” replaces the terms “growth” and/or “restoration” that have been used in the past. While 3% Access funding has been provided, the amount available to some districts will likely be higher as a number of districts are having difficulty meeting their funded levels. This will create opportunities for some districts to grow at a higher rate. A new growth formula was adopted for 2015-16. It gives priority to districts identified as having the “greatest unmet need in adequately serving their community’s higher education needs” while also considering actual growth patterns.
- COLA – \$61.0 million (1.02%)
- General Operating Base Increase – \$266.7 million
- Categorical programs –
  - Student Success and Support Program - \$100.0 million
  - Student Success and Support Program – Equity - \$85.0 million
  - Apprenticeship Program – \$29.1 million
  - EOPS – \$33.7 million
  - COLA for EOPS, DSPS, CalWorks, and Childcare Tax Bailout – \$2.5 million
- Apportionment Deferral Elimination – \$94.5 million
- Deferred Maintenance/Instructional Equipment/Water Conservation – \$148.0 million
- CalGrant B – \$39.0 million
- SB860 Baccalaureate Pilot Programs – \$7.0 million
- Proposition 39 - Energy Efficiency Programs - \$38.7 million
- State Mandate Block Grant – \$632.0 million

*California State Budget, 2015-16*

- Full-time Faculty Hiring – \$62.3 million
- Basic Skills Programs – \$70.0 million
- AB86 Adult Education – \$500.0 million

The community college system has seen increased revenues in each of the past two years as a direct result of Proposition 30 and continued improvement in the economy. However, one-time capital gains are still a significant component of the improving economy. Also, Proposition 30 is temporary... the sales tax increase expires at the end of 2016 and the income tax increase will terminate at the end of 2018. We must monitor the impact of these pending events so that we can appropriately plan for the future.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BUDGET PLAN  
FOR  
FY 2015-2016**

The District prepared 2015-2016 budget projections following release of the Governor's initial budget proposal on January 9, 2015. Those projections estimated a net ongoing budget shortfall of \$6.92 million after taking into consideration both increased revenues and increased costs, and excluding one-time monies. This information was presented to the Board of Trustees on April 7, 2015.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2015-2016 Tentative Budget. The Tentative Budget reflected a net ongoing budget shortfall of \$4.15 million, pending passage of the State budget, year-end closing results, final enrollment numbers, health issuance rate changes and bargaining unit contract settlement, as some of the major "unknowns" impacting the Final Budget, and excluding one-time sources of funding.

## BUDGET OVERVIEW

### ENROLLMENTS

The District's enrollment experience between 2002-03 and 2015-16 is presented in Exhibit A. Enrollment increased steadily until peaking in 2008-09.

Between 2009-10 and 2012-13, total enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, and resulted in no additional revenues to serve those students. With the passage of Proposition 30 in November 2012 and a recovering economy, the State again started funding enrollment growth.

For fiscal 2015-16, the District anticipates receiving an additional 1,030 funded credit FTES, representing an increase over the prior year of 3.88%. The District's enrollment target is 28,466 FTES and continues the strategy of maintaining a minimum amount of unfunded FTES to serve as many students as possible while still positioning the District to capture unallocated growth within the system. Target FTES by college follows:

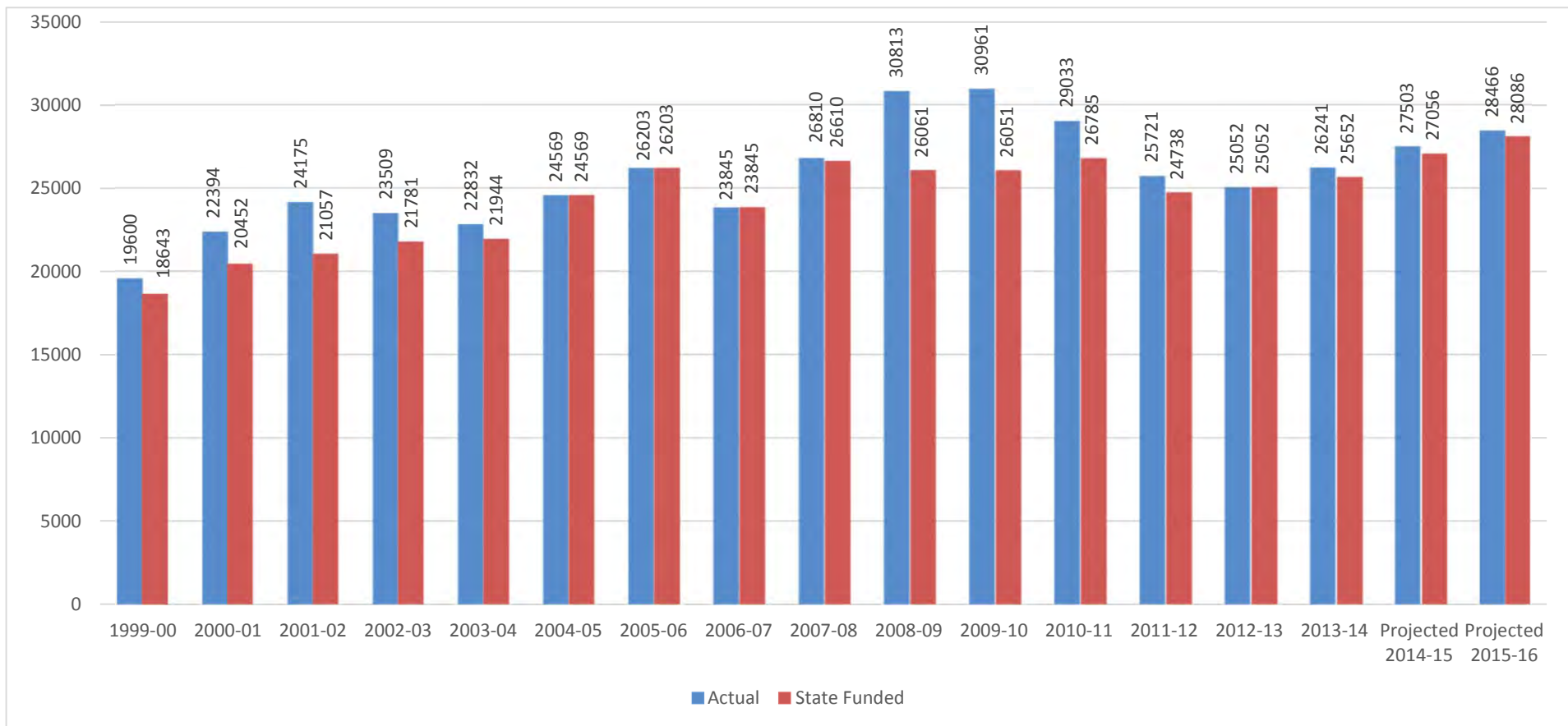
<b>College</b>	<b>FY 2015-2016 Credit FTES Target</b>	<b>Credit FTES %</b>
RCC	15,314.52	53.80%
NC	6,575.56	23.10%
MVC	6,575.56	23.10%
Total	<u>28,465.64</u>	<u>100.00%</u>

Enrollments will need to be closely monitored in FY 2015-16 to ensure that the FTES targets are achieved. It is equally important that they are achieved within the allocated budget. Softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 3% and possibly even more than the 3.88% provided the District in the Advance Apportionment. However, recent data suggests that our own enrollment may be softening so we will need to be vigilant.



## Exhibit A Riverside Community College District

### Historical Look at Resident Credit FTES - Actual vs. State Funded



**Exhibit A**  
Riverside Community College District  
**FTES Enrollments (continued)**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Projected 2014-15*</u>	<u>Projected 2015-16**</u>
<b><u>Total FTES</u></b>	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94	29,238.24
Resident	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03	28,607.12
Nonresident	511.13	460.72	469.73	512.54	592.07	606.91	631.12
<b><u>Resident FTES</u></b>							
Credit	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17	28,465.64
Noncredit	224.31	115.83	137.20	66.33	159.63	156.86	141.48
<b><u>Nonresident FTES</u></b>							
Credit	510.66	457.76	466.75	510.61	588.03	603.65	627.80
Noncredit	0.47	2.96	2.98	1.93	4.04	3.26	3.33
<b><u>Basic Skills</u></b>	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56	2,712.55	2,814.42
<b><u>State-Funded FTES</u></b>							
Resident Credit	26,051.08	26,785.38	24,737.57	25,052.19	25,652.36	27,056.45	28,086.23
Resident Noncredit	194.30	115.83	106.97	66.33	159.63	134.48	139.59
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	4,909.65	2,247.68	982.95	0.00	588.28	446.72	379.41
Resident Noncredit	30.01	0.00	30.23	0.00	0.00	22.38	1.89

\* Total Projected FTES numbers for FY 2014-2015 are based on reported amounts at P3. The final 2014-2015 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2015.

\*\* Total Projected FTES for FY 2015-2016 are based on the State's adopted budget.

**Exhibit A**  
**Riverside Community College District**  
**FTES Enrollments**

	<b><u>Actual</u></b> <b><u>2002-03</u></b>	<b><u>Actual</u></b> <b><u>2003-04</u></b>	<b><u>Actual</u></b> <b><u>2004-05</u></b>	<b><u>Actual</u></b> <b><u>2005-06</u></b>	<b><u>Actual</u></b> <b><u>2006-07</u></b>	<b><u>Actual</u></b> <b><u>2007-08</u></b>	<b><u>Actual</u></b> <b><u>2008-09</u></b>
<b><u>Total FTES</u></b>	24,191.30	23,421.97	25,088.61	26,788.53	24,403.97	27,528.91	31,712.25
Resident	23,721.45	23,001.01	24,666.13	26,323.25	23,967.48	27,011.29	31,111.39
Nonresident	469.85	420.96	422.48	465.28	436.49	517.62	600.86
<b><u>Resident FTES</u></b>							
Credit	23,508.70	22,831.62	24,569.01	26,202.62	23,844.65	26,809.50	30,813.30
Noncredit	212.75	169.39	97.12	120.63	122.83	201.79	298.09
<b><u>Nonresident FTES</u></b>							
Credit	463.77	418.61	418.96	460.83	436.49	517.62	600.86
Noncredit	6.08	2.35	3.52	4.45	-	-	-
<b><u>Basic Skills</u></b>	1,677.91	1,639.50	1,915.66	1,948.88	2,085.43	2,133.83	2,560.82
<b><u>State-Funded FTES</u></b>							
Resident Credit	21,781.12	21,944.38	24,569.01	26,202.62	23,844.65	26,609.74	27,009.50
Resident Noncredit	154.84	159.62	97.12	120.63	122.83	196.47	206.49
Basic Skills	180.70	386.45	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	1,727.58	887.24	-	-	-	199.76	3,803.80
Resident Noncredit	57.91	9.77	-	-	-	5.32	91.60

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

Resource 1000 includes the major operations of the District and thus will be the focus of this budget narrative. However, matters of significance in other Resources also will be noted.

### REVENUES

Resource 1000 revenues (Exhibit B) are projected at \$176.97 million for fiscal 2016. Key components include:

1. ***State Funding***
  - a. COLA – \$1.40 million (1.02%)
  - b. Growth – \$4.88 million (3.00% for the state system, 3.88% for District at Advanced Apportionment)
  - c. Part-Time Faculty Compensation – The District will receive \$.57 million...the same amount as fiscal 2015.
  - d. Lottery Revenue – \$3.90 million, which is \$.48 million above the prior year level.
  - e. State Mandate Block Grant – The District will receive \$.76 million in ongoing mandate funds and \$15.34 million in one-time mandate funds. The one-time mandate funds are a result of repayment of the Proposition 98 Maintenance Factor described previously. The District intends to retain the majority of these funds for future years as a means of hedging against increasing costs and revenue reductions.
  - f. General Operating Base Increase – \$6.69 million in ongoing funding. The general operating base increase represents ongoing funding provided by the state to assist in mitigating lost purchasing power suffered during the “Great Recession” period. The State Chancellor’s office has encouraged use of these funds to meet rising PERS, STRS, and healthcare costs.
  - g. Full-time Faculty Hiring – \$1.49 million. These ongoing funds have been provided to increase full-time faculty hiring. The District’s full-time Faculty Obligation Number will be increased as a direct result of this funding.
2. ***Nonresident Tuition*** – \$2.55 million, which approximates the prior year level.
3. ***Enrollment Fee Revenue*** – Projected at \$8.84 million. Although enrollment is increasing, the impact of more students qualifying for Board of Governor’s Fee Waivers is having a dampening effect on enrollment fee revenue growth.
4. ***Indirect Cost Recovery Revenue*** – Projected at \$.36 million.

### EXPENDITURES

Within the funds available for the 2015-16 fiscal year, the Riverside Community College District will address the educational needs of its students and communities pursuant to its mission, goals and objectives. The 2015-16 Resource 1000 budget reflects the following major items (Exhibit C):

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

### 1. *Compensation*

- a. Full-time Salary – \$3.58 million has been provided for employee salary increases consisting of COLA at 1.02% and a contractual increase of 3.00%.
- b. Step and Column/Growth/Placement – A \$.77 million increase.
- c. Health Benefits – An increase of \$3.32 million, representing an overall increase of 20.41% over the prior year.
- d. CalSTRS – An increase to the STRS employee contribution rate from 8.88% to 10.73% will result in an increase of \$1.25 million for fiscal 2016. Annual rate increases from FY 2016-17 through FY 2020-21 will see rates go from 12.58% to 19.10% resulting in an average annual increase approximately \$1.65 million per year.
- e. CalPERS – An increase to the PERS employer contribution rate from 11.771% to 11.847% will result in an increase of \$.02 million for fiscal 2016. Annual rate increases from FY 2016-17 through FY 2020-21 will see rates go from 13.05% to 20.40%, resulting in an average annual increase of \$.89 million per year.

2. An increase of \$2.33 million has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on a proposed new allocation methodology which takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, COLA of 1%, and a contractual increase of 4.00%. The proposed methodology has not been finalized and is subject to review and revision after the college community has had an opportunity to evaluate it.

3. A \$.30 million increase has been included for utilities and \$.45 million has been provided for increases to contracts and agreements.

4. During fiscal 2016, Riverside City College will celebrate its centennial anniversary and Moreno Valley and Norco College will celebrate silver anniversaries. A Total of \$.10 million has been set aside to support these year-long events.

5. To assist the colleges in addressing softening enrollment and to promote the colleges capacity to serve the higher education needs of the community, \$.04 million has been set-aside for enrollment marketing purposes.

6. Estimated indirect cost reimbursement funds to be received in support of districtwide grant activities in the total amount of \$.36 million have been included for use by each entity during fiscal 2016.

7. During fiscal 2016, the District will begin accumulating funds to address the future cost of retiree health benefits. These funds will be held in an irrevocable trust to be established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). Included in this budget is \$.31 million for this purpose.

## **UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY** *(continued)*

8. An annual benefit analysis was performed by Keenan and Associates on the RCCD PPO health plan. The results of the analysis indicate an increased liability associated with health claims. In addition, the PPO plan includes significant cost increases due to several large claims from individuals and increasing prescription drug claims from retirees aged 65 and over. The RCCD PPO Plan ended fiscal 2015 with an accumulated deficit of \$1.08 million. To provide for this increased costs and to remedy the accumulated deficit, Keenan and Associates recommended an increase in the rate per employee/retiree participant. As a result, the rate will increase by 43.28% from \$24,455 per year to \$35,182 per employee participant per year. A similar rate increase will be passed along to our age 65+ retirees who participate in this plan. The impact of the increase, \$2.29 million to Resource 1000 has been included in the FY 2015-16 budget.

9. An actuarial valuation was performed by an external actuary on the District's exposure to general and employment liability claims. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a substantial liability. To provide funding to address the actuarial liability and reserve requirements the rate for FY 2015-16 has been set at 1.89%, an increase from the FY 2014-15 rate of 1.60%. The impact of the increase to Resource 1000 is \$.56 million.

10. The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. Due to successful implementation of a number of risk management initiatives the results of the actuarial valuation indicate improvement in our liability exposure. As a result, the workers' compensation rate will be lowered from 2.29% to 1.0% for fiscal year 2015-16, resulting in savings to the general fund of \$1.35 million.

### **ENDING FUND BALANCE**

The District anticipates an unaudited beginning balance in Resource 1000 of \$14.67 million at July 1, 2015. The District projects an ending balance of \$10.45 million at June 30, 2016, which equals the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds."

As mentioned previously, the District will receive significant one-time funds in the form of State Mandate Block Grant program reimbursements totaling \$15.34 million. The District will reserve a substantial portion of these funds, \$15.00 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS, and while the District engages in internal discussions to plan for the elimination of the ongoing budget shortfall.

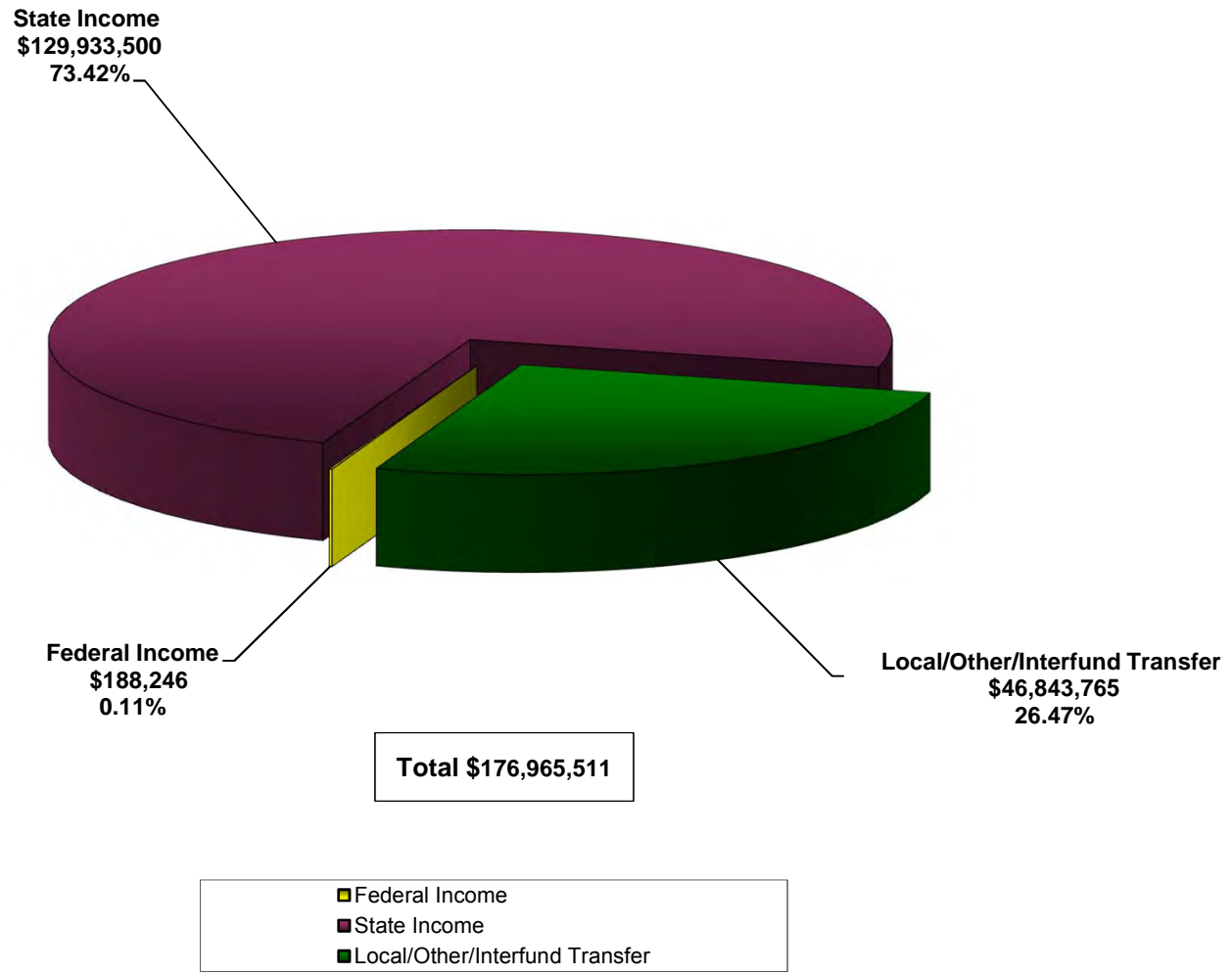
During FY 2015-16, the District will begin discussions to consider increasing the minimum reserve requirement from 5.0% of "total available funds" to a higher percentage.

### Exhibit B

## Riverside Community College District

### 2015-2016 Proposed Budget

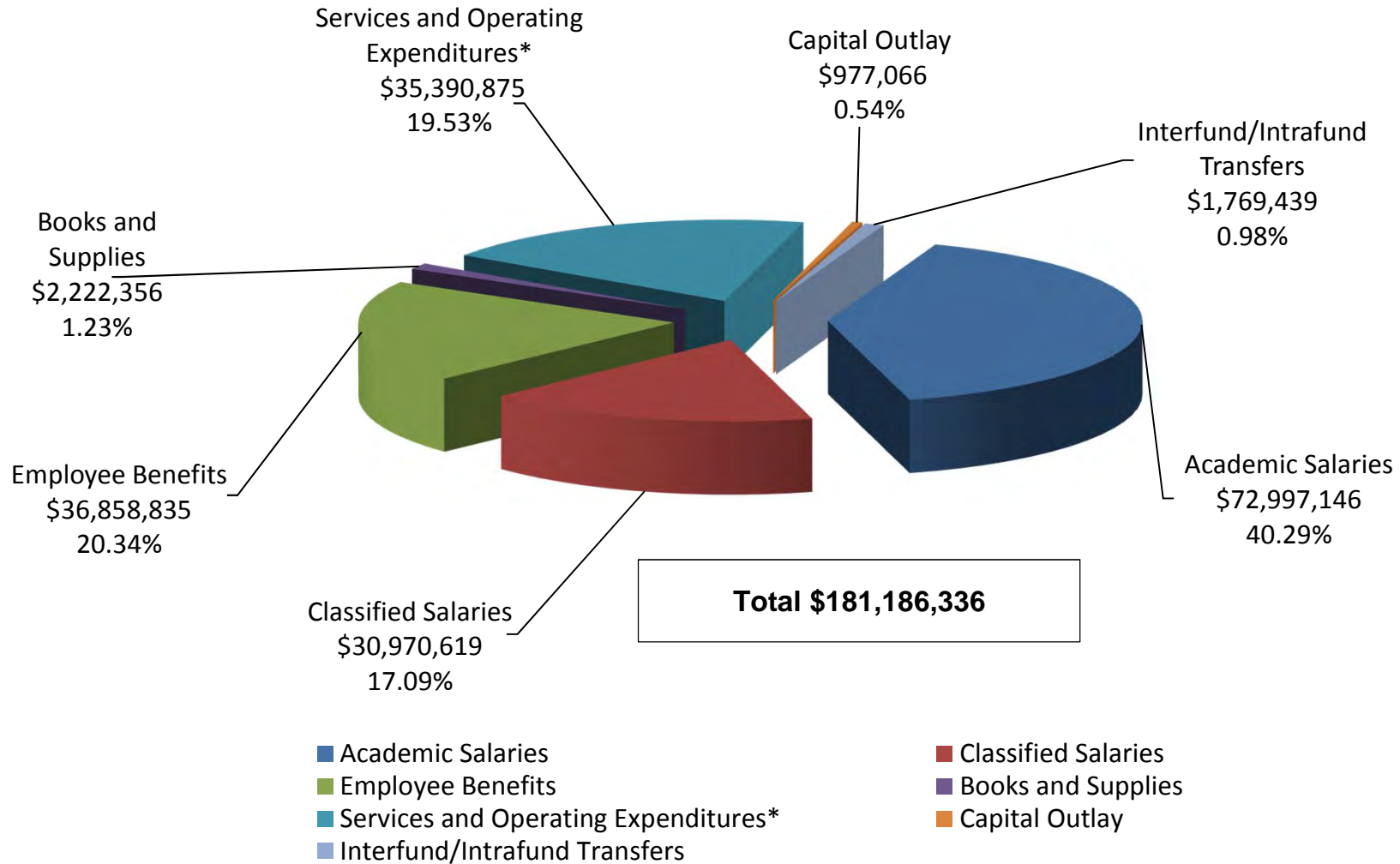
### Resource 1000 Revenue



### Exhibit C

## Riverside Community College District

### 2015-2016 Proposed Budget Resource 1000 Expenditures



\*Includes \$15,004,000 State Mandate Block Grant set-aside for future years.



## BUDGET ALLOCATION MODEL

The construct of the Budget Allocation Model was based on a FTES model reflective of how resources are allocated from the State. The State model does not differentiate, and makes no provision for, high cost programs versus any other program offered at a community college. One credit FTES rate is applied to all earned credit FTES, regardless of the cost to produce the FTES.

The District's previous credit FTES based Budget Allocation Model was developed and implemented in FY 2013-14, albeit with the substantial issue of entity budget alignment still left unresolved. A "one size fits all" rate was calculated and applied to the credit FTES generated by each college, similar to the State model. Inequities emerged between the revenues generated by each college versus the expenditures incurred by each college. This basic stumbling block issue has remained since its implementation, despite the numerous discussions and analytical attempts made to resolve it.

A need was identified to allocate resources to the colleges in a way that provides enhanced budget autonomy and reflects the unique instructional programs and organizational structures that have developed based on decisions made over time. In other words, a model that recognizes the "realities" of the decisions that have been made and one that moves the District closer to aligning allocated college revenues with allocated expenditures (i.e. Entity Budget Alignment).

During FY 2014-15, discussions ensued with District and college constituency groups to revise the Budget Allocation Model (BAM 2.0). The basic framework to revise the model was consideration for the known cost of producing FTES at each college. The method should reflect the decisions mentioned earlier regarding the unique instructional program offerings and organizational structures at each college that derive the individual FTES rate per college. The resulting rates would then be applied to the funding rate per credit FTES.

The following comprise the framework for the revised Budget Allocation Model:

- Using historical total actual expenditures and FTES for each college, calculate separate rates per FTES using a seven (7) year average; transitioning to a ten (10) year rolling average over time.
  - The rolling average will smooth out year-to-year anomalies, program level efficiencies and inefficiencies, high cost and low cost programs, staff seniority, changes in administration, etc., etc.
  - Note – Application of the ratios will result in a remainder that will be allocated on an FTES percentage basis in order to balance the model.
  - Total actual expenditures takes into consideration ALL costs (support, administration, instruction, facilities) to produce the FTES.
  - The starting point for historical expenditures is FY 2008-09 since this is when three college status started.
  - Adhere to the following BAM Principles as much as possible:
    - #3 – Equitable Allocation of Resources
    - #4 – Enrollment Management Decisions Drive the Allocation of Resources

## **BUDGET ALLOCATION MODEL** *(continued)*

- #5 – Simple, Readily Communicable and Understood, and as Easy to Administer as Possible
- #6 – Defined in Measurable Terms to Maintain Objectivity and Predictability and the Outcome is Independently Verifiable
- #7 – Driven by Verifiable Data
- Revises the Budget Allocation Model but does not result in reduction of or additional resources for the colleges
- Provides a baseline to begin moving forward on implementing other components of the BAM as well as a basis for closing the remaining budget gap in future years

After vetting by the colleges' shared governance groups and considerable discussion at the District Budget Advisory Council (DBAC), DBAC reached consensus to move the proposal forward District Strategic Planning Committee (DSPC) as a transitional model to achieving entity budget equilibrium. DSPC considered the proposal and reached consensus to move the proposal forward to the Chancellor's Cabinet. Chancellor's Cabinet approved the revised Budget Allocation Model (BAM 2.0) for implementation effective for FY 2015-16.

BAM 2.0 will be monitored to assess its effectiveness and will be evaluated prior to the FY 2016-17 budget development cycle.

Following are the BAM principles, components, FY 2015-16 Budget Allocation Model, and credit FTES rate ratios (Exhibit D).

### BAM Principles

1. Equilibrium in the operating budget structural balance is maintained through assurance that ongoing expenditures do not exceed ongoing revenues and that compliance with State and District reserve requirements is maintained.
2. The BAM recognizes that resource allocation is linked to District-wide strategic planning.
3. The BAM provides for the equitable allocation of available resources to the three (3) colleges and the District Office, while ensuring compliance with statutory and regulatory requirements.
4. Enrollment management decisions drive the allocation of operational resources.
5. The BAM is simple, readily communicable and understood, and as easy to administer as possible.
6. The BAM is defined in measurable terms to maintain objectivity and predictability and so that the outcome is independently verifiable.
7. The BAM is driven by verifiable data.

## **BUDGET ALLOCATION MODEL** *(continued)*

### Policy/Organizational Considerations

1. Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
2. Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
3. Defining self-insurance funding.
4. Defining DSPS services and funding levels.

### BAM Components

1. RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
2. The minimum 5% required level of District reserves and funding for the district office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
3. In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.
4. Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue.
5. Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
6. A minimum of 1% of total available funds will be allocated for contingency at the entity level.
7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
8. Interfund loans will be allocated "off the top" of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

**Exhibit D**  
Riverside Community College District  
**FY 2015-2016**  
**Budget Allocation Model - Final Budget**

	<u>Total</u>					
<b>Contingency Budget from FY 2014-2015</b>	<b>\$ 7,801,811</b>					
<b>Apportionment</b>						
Basic Allocation	\$ 10,774,172					
Cr FTES (MVC - 6,250.04; NC - 6,250.04; RCC - 14,556.37 (27,056.45))	126,513,315					
COLA at 1.02%	1,404,189					
Full-Time Faculty Hiring	1,487,154					
Base Increase	6,693,612					
Growth at 3.88% (MVC - 237.88; NC - 237.88; RCC - 554.02 (1,029.78))	<u>4,864,305</u>					
Total Gross Apportionment	\$ 151,736,747					
Less, Property Taxes	(34,003,620)					
Less, Enrollment Fees	(8,837,384)					
Less, Estimated Deficit Factor (.0093)	<u>(1,415,718)</u>					
Total Net Apportionment	<b>\$ 107,480,025</b>					
<b>Total Beginning Balance and Apportionment</b>	<b>\$ 115,281,836</b>					
Less, Contingency Reserve (Board Policy at 5.00% or more)	(10,447,116)					
Less, DO Allocation	(4,062,065)					
Less, DSS Allocation	(17,417,248)					
Less, Outgoing Transfer for CSJCL (Resource 1120)	(159,847)					
Less, Outgoing Transfer for DSPS Match, FWS Support and Veterans Educ	<u>(1,008,341)</u>					
<b>Total Funds for Per Credit FTES Calculation</b>	<b>\$ 82,187,219</b>					
<b>Target Credit FTES Target</b>	<b>28,465.64</b>					
<b>Total Funding Rate Per Target Credit FTES</b>	<b>\$ 2,887.2430</b>					
		<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 2,887.2430	\$ 2,955.9167	\$ 2,419.4720	\$ 3,056.4384		
Target Credit FTES Target	28,465.64	6,575.56	6,575.56	15,314.52		
<b>Total Funds for Per Credit FTES Calculation</b>	\$ 82,187,219	\$ 19,444,465	\$ 15,917,039	\$ 46,825,715		
FY 2014-15 Excess (Shortfall) of Budgeted Revenues	2,686,307	181,246	1,197,195	1,307,866	309,209	-
FY 2014-15 Excess (Shortfall) of Budgeted Expenditures	2,289,431	670,609	537,789	1,081,033	1,330,703	250,481
Non-Credit FTES	392,662	222,590	-	170,072	-	-
Federal Revenues	188,246	59,867	50,016	78,363	-	-
Other State Revenues	7,056,813	1,503,997	2,049,997	3,502,819	-	15,004,000
Local Revenues	46,712,128	10,195,150	10,539,264	25,977,714	131,637	-
Incoming Transfer from Customized Solutions (Resource 1170)	56,714	-	56,714	-	-	-
Incoming Transfer from Bookstore (Resource 1110)	612,035	68,757	340,801	202,477	-	-
<b>Total Available Funds</b>	<b>\$ 142,181,555</b>	<b>\$ 32,346,681</b>	<b>\$ 30,688,815</b>	<b>\$ 79,146,059</b>	<b>\$ 1,771,549</b>	<b>\$ 15,254,481</b>
<b>Base Expenditures for FY 2015-2016</b>						
FY 2015-2016	(142,181,554)	(33,744,773)	(30,456,424)	(77,980,357)	(19,188,797)	(19,316,546)
<b>Budget (Shortfall) or Excess</b>	<b>\$ 0</b>	<b>\$ (1,398,092)</b>	<b>\$ 232,391</b>	<b>\$ 1,165,702</b>	<b>\$ (17,417,248)</b>	<b>\$ (4,062,065)</b>

**Exhibit D**  
Riverside Community College District  
**FY 2015-2016**  
**Budget Allocation Model - Final Budget**

Base Expenditures for FY 2015-2016	Total				DSS	DO	Total DO/DSS
	Colleges	Moreno Valley	Norco	Riverside			
FY 2014-2015 Base Expenditure Budget	\$ 128,248,014	\$ 30,676,951	\$ 26,228,136	\$ 71,342,927	\$ 18,115,541	\$ 4,222,230	\$ 22,337,771
Step/Column and Personnel Adjustments	1,122,450	155,961	437,459	529,030	(415,681)	65,701	(349,980)
Full-Time Salary Increases (4.02%)	3,151,948	715,118	692,999	1,743,831	359,505	69,110	428,615
Part-Time Faculty Salary Increases (5.02%) and Growth	2,291,917	576,138	731,164	984,615	39,955	-	39,955
Health/Dental/Life Insurance	2,837,754	516,051	769,840	1,551,863	359,138	125,753	484,891
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL)	26,296	18,210	(767)	8,853	(94,010)	(11,889)	(105,899)
New Faculty Positions (24)	2,973,120	743,280	743,280	1,486,560	-	-	-
New Classified Positions (2)	-	-	-	-	195,356	-	195,356
New Administrator Position (1)	84,991	84,991	-	-	-	-	-
Centennial and Silver Anniversary Celebrations Support	-	-	-	-	100,000	-	100,000
Enrollment Marketing	-	-	-	-	41,000	-	41,000
Indirect Cost Reimbursement Holding	-	-	-	-	-	357,330	357,330
OPEB Liability Costs	277,430	66,850	57,277	153,303	26,761	7,932	34,693
General Liability and Property Expense	499,225	120,317	103,275	275,633	48,168	9,242	57,410
State Mandate Block Grant Set-Aside for FY 16-17 and FY 17-18	-	-	-	-	-	15,004,000	15,004,000
Coil School for the Arts/Culinary Arts/District Office Operation Holding	-	-	-	-	500,000	-	500,000
Supplemental Income Retirement Plan Payment (SIRP) Elimination	(353,560)	(40,037)	(69,484)	(244,039)	(85,236)	-	(85,236)
Eliminate Administrator Settlements/Backfill	(205,990)	-	-	(205,990)	-	(208,708)	(208,708)
Contracts/Agreements/Licenses	100,000	23,100	23,100	53,800	347,128	(2,072)	345,056
Utilities Holding Account	285,414	96,851	46,648	141,915	14,586	-	14,586
Legal	-	-	-	-	-	300,000	300,000
Off-Year Board of Trustees Election	-	-	-	-	-	(600,000)	(600,000)
Miscellaneous Adjustments	296,545	(9,008)	147,497	158,056	(363,414)	(22,083)	(385,497)
Apprenticeship Program	546,000	-	546,000	-	-	-	-
<b>Base Expenditure Budget FY 2015-2016</b>	<b>\$ 142,181,554</b>	<b>\$ 33,744,773</b>	<b>\$ 30,456,424</b>	<b>\$ 77,980,357</b>	<b>\$ 19,188,797</b>	<b>\$ 19,316,546</b>	<b>\$ 38,505,343</b>
<b>% of Base Budget</b>	<b>78.69%</b>	<b>18.68%</b>	<b>16.86%</b>	<b>43.16%</b>	<b>10.62%</b>	<b>10.69%</b>	<b>21.31%</b>
<b>\$ Increase (Decrease) to PY Base Budget</b>	<b>13,933,540</b>	<b>\$ 3,067,822</b>	<b>\$ 4,228,288</b>	<b>\$ 6,637,430</b>	<b>\$ 1,073,256</b>	<b>\$ 15,094,316</b>	<b>\$ 16,167,572</b>
<b>% Increase/-Decrease to PY Base Budget</b>	<b>10.86%</b>	<b>10.00%</b>	<b>16.12%</b>	<b>9.30%</b>	<b>5.92%</b>	<b>357.50%</b>	<b>72.38%</b>

**Exhibit D**  
Riverside Community College District  
**Credit FTES Rate Ratios**  
**FY 2008-2009 Through FY 2014-2015**

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>Seven Yr Avg</u>	<u>Ratio</u>
<b><u>RCC</u></b>									
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,661,361	\$ 66,066,877	<b>1.0586010444:1</b>
Credit FTES	<u>16,738.00</u>	<u>17,063.00</u>	<u>15,470.68</u>	<u>13,894.46</u>	<u>13,478.92</u>	<u>13,997.65</u>	<u>14,701.05</u>	<u>15,049.11</u>	
Expenditures per FTES	<u>4,142.08</u>	<u>3,886.48</u>	<u>4,286.94</u>	<u>4,563.21</u>	<u>4,504.99</u>	<u>4,694.64</u>	<u>4,806.55</u>	<u>4,390.09</u>	
<b><u>NC</u></b>									
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,666,793	\$ 22,204,710	<b>0.8379869659:1</b>
Credit FTES	<u>6,788.00</u>	<u>6,973.00</u>	<u>6,748.35</u>	<u>5,921.04</u>	<u>5,804.79</u>	<u>6,153.71</u>	<u>6,337.64</u>	<u>6,389.50</u>	
Expenditures per FTES	<u>3,123.29</u>	<u>2,989.04</u>	<u>3,147.68</u>	<u>3,565.80</u>	<u>3,739.23</u>	<u>3,845.23</u>	<u>4,049.90</u>	<u>3,475.19</u>	
<b><u>MVC</u></b>									
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,211,560	\$ 27,362,441	<b>1.0237852156:1</b>
Credit FTES	<u>7,144.00</u>	<u>6,929.00</u>	<u>6,814.03</u>	<u>5,905.02</u>	<u>5,768.48</u>	<u>6,088.16</u>	<u>6,464.48</u>	<u>6,444.74</u>	
Expenditures per FTES	<u>3,828.11</u>	<u>3,757.76</u>	<u>4,057.67</u>	<u>4,497.86</u>	<u>4,402.87</u>	<u>4,653.81</u>	<u>4,673.47</u>	<u>4,245.70</u>	
<b><u>Combined</u></b>									
Expenditures	\$ 117,879,100	\$ 113,195,064	\$ 115,212,562	\$ 111,076,514	\$ 107,825,707	\$ 117,709,535	\$ 126,539,714	\$ 115,634,028	<b>1:1</b>
Credit FTES	<u>30,670.00</u>	<u>30,965.00</u>	<u>29,033.06</u>	<u>25,720.52</u>	<u>25,052.19</u>	<u>26,239.52</u>	<u>27,503.17</u>	<u>27,883.35</u>	
Expenditures per FTES	<u>3,843.47</u>	<u>3,655.58</u>	<u>3,968.32</u>	<u>4,318.60</u>	<u>4,304.04</u>	<u>4,485.96</u>	<u>4,600.91</u>	<u>4,147.06</u>	

## OTHER DISTRICT RESOURCES

### *OTHER RESOURCES*

Other District “Resources” reflected in the budget are:

1050 Parking – Restricted  
1070 Student Health – Restricted  
1080 Community Education  
1090 Performance Riverside  
1110 Bookstore (Contractor Operated)  
1120 Center for Social Justice and Civil Liberties - Restricted  
1170 Customized Solutions  
1180 Redevelopment Pass-Through – Restricted  
1190 Grants and Categorical Programs – Restricted  
3200 Food Services  
3300 Child Care  
4100 State Construction and Scheduled Maintenance  
4130 La Sierra Capital  
4370 2010D Capital Appreciation Bonds  
4380 2010D Build America Bonds  
4390 2015E General Obligation Bonds  
6100 Self-Insured PPO Health Plan  
6110 Self-Insured Workers’ Compensation  
6120 Self-Insured General Liability  
Student Federal Grants  
State of California Student Grants  
Local Student Scholarships  
ASRCCD

Additionally, the following should be observed for other District Resources:

**1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking operations, maintain parking lots and support the College Safety and Police Department, which is funded from both this Resource as well as Resource 1000. In FY 2012-13, personnel costs were realigned to reflect how services are delivered, based on a study conducted by the Chief of Police. The Parking operation incurred a loss of \$.20 million in FY 2012-13 and FY 2014-15, respectively. Fund balance decreased from \$.16 million to (\$.04) million. The proposed budget shows current year expenditures exceeding current year revenues by approximately \$.39 million, thus reflecting an encroachment upon the contingency reserve that will result in an ending accumulated deficit of (\$.43) million. A detailed operational analysis will need to be conducted during fiscal 2016 as this financial trend is unsustainable.

**2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.67 million and a projected ending balance of \$1.79 million.

## **OTHER DISTRICT RESOURCES** *(continued)*

3. **Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community

Education ended fiscal year 2014-15 with an accumulated deficit of \$.24 million. An accumulated deficit of \$.26 million is projected for fiscal 2016. A detailed operational analysis will need to be conducted during fiscal 2016 as this financial trend is unsustainable.

4. **Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2014-15 with an accumulated deficit of \$.81 million, a decrease of \$.10 million from the prior year. This represents a reversal of the trend experienced over the past several years and supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2016 anticipates a continued reduction in the accumulated deficit by \$.13 million to \$.67 million.

5. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. These bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes interfund transfers of \$.23 million to Resource 3200 - Food Services and \$.08 million to Resource 3300 - Child Care, and an intrafund transfers of \$.61 million to the general operating fund and \$.28 million to Resource 1090 – Performance Riverside.

6. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties, with the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center will be supported through the allocation of Resource 1000 funds for salary and benefits of the Director position, and other necessary operating costs while grants and private donations are sought to advance programming and to better sustain the Center in the future. For FY 2015-16, the allocation amount is \$.16 million.

7. **Resource 1170, Customized Solutions** – Resource 1170 was established to isolate the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The budget proposal provides for total available funds of \$1.43 million and an ending reserve of \$.19 million.



## **OTHER DISTRICT RESOURCES** *(continued)*

**8. Resource 1180, Redevelopment Pass-Thru** - Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; Coil School for the Arts building project; and equipment and infrastructure needs throughout the District. The District continues to receive ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012.

**9. Fund 1190, Grants and Categorical Programs** - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds are used to assist the District in the pursuit of objectives established in strategic planning processes.

- a. The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from FY2014-15, are as follows: Riverside City College - \$.93 million; Norco College - \$.16 million; and Moreno Valley College - \$.06 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has provided \$3.59 million Physical Plant and Instructional Support funds to the District in FY 2015-16. The amounts that will be allocated to the colleges, after providing a set-aside of \$.50 million for ADA litigation remediation, follows: Riverside City College - \$1.67 million; Norco College - \$.71 million; and Moreno Valley College - \$.71 million. The colleges will determine how much of their allocation will be devoted to Scheduled Maintenance and to Instructional Equipment. These funds do not have a match requirement.

**10. Resource 3200, Food Services** – Resource 3200 accounts for food service and catering activities for all three colleges. This Resource ended FY 2014-2015 with an ending reserve balance of \$.77 million. As mentioned previously, an interfund transfer in the amount of \$.23 million from Resource 1110 – Bookstore is provided, down from \$.26 million in the prior year.

**11. Resource 3300, Child Care** - The District operates childcare programs at Riverside City College and Moreno Valley College. A transfer in the amount of \$.08 million of Riverside City College's allocation from Resource 1110 – Bookstore is included in the budget. This Resource ended 2014-15 with reserve balance of \$.60 million and is projected to end fiscal 2016 with an ending reserve of \$.72 million.

**12. Resource 4100, State Construction and Scheduled Maintenance** - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2015-16 in the amount of \$3.59 million. Of this amount, \$2.43 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$1.03 million; Moreno Valley College - \$.48 million; Norco College - \$.42 million; and the District - \$.50 million for ADA remediation. The remainder, \$1.16 million

## **OTHER DISTRICT RESOURCES** *(continued)*

has been allocated for Instructional Equipment at the colleges as follows: Riverside City College - \$.64 million; Moreno Valley College - \$.24 million; Norco College - \$.28 million. These funds do not require a match from the District.

**13. Resource 4130, La Sierra Capital** - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of

\$3.22 million has been repaid to date, leaving a remaining balance owed from the general fund of \$3.79 million. The remaining balance will be repaid over four years at approximately \$1.27 million per year.

**14. Resource 4370, 2010D Capital Appreciation Bonds** - This fund was established to account for the capital appreciation bond proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (Exhibit E). In prior years, activity was recorded in Resource 4170. A change to the State Budget and Accounting Manual segregated general obligation bond activity from other facility related activity. For presentation purposes, Resource 4170 activity has been included in this Resource section.

**15. Resource 4390, 2015E General Obligation Bonds** - This fund was established to account for the 2015E Series bond proceeds derived from the July 2015 issuance of Measure C general obligation bonds and the expenditures of funds related to Board of Trustees approved Measure C capital outlay projects (Exhibit E).

**16. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health programs. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to recommend a sufficient funding rate for health claims coverage. The analysis will also inform the rate to set to mitigate the accumulated deficit of \$1.08 million. The analysis by Keenan and Associates recommended an increase to the rate assessed for each participating employee. As a result, the annual rate will increase from \$24,555 to \$35,182, a 43.28% increase. To assist in administering the increasing volume and complexity associated with the District's health plans, the budget provides for a part-time Benefits Specialized position.

**17. Resource 6110, Self-Insured Workers' Compensation** - This Resource is used to account for the District's self-insured workers' compensation program. To assist in administering each of the college's safety programs, three new Safety Coordinator positions have been included in the budget, allocated between this Resource and Resource 6120. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The actuarial valuation indicates an improving exposure to workers' compensation liabilities as a result of continued investment in claims reduction initiatives and management; insurance program revisions; safety and security awareness and training; and

## **OTHER DISTRICT RESOURCES** *(continued)*

injury and illness prevention. Consequently, the workers' compensation rate charged will be reduced from 2.29% to 1.00%, for fiscal year 2015-16.

**18. *Resource 6120, Self-Insured General Liability*** - Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to general and employment liabilities. To fund the estimated claims liability and to provide for an adequate reserve, a rate of 1.89% will be implemented. As mentioned earlier, this Resource will partially fund three new Safety Coordinator positions along with Resource 6110.

**19. *Student Federal Grants and State of California Student Grants and Local Student Scholarships*** - These funds are used to report the receipt and distribution of various Student grant programs and Student local scholarship.

**Exhibit E**  
Riverside Community College District  
**2015 -2016 Final Budget**  
**Measure C Projects - (Resources 4370 and 4390)**

<b>Project Description</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 71,215	\$ 629,061	\$ 237,382	\$ 249,251	\$ 1,186,909
Nursing/Sciences Building	-	1,850,374	-	-	1,850,374
Scheduled Maintenance	161,297	49,235	-	20,950	231,482
Student Academic Services	-	-	-	630,288	630,288
Wheelock Gym Seismic Retrofit	-	540,994	-	-	540,994
Logic Domain	638	-	-	-	638
Network Operations Centers	-	-	8,616	1,535,635	1,544,251
ADA Transition Plan	309,996	-	-	-	309,996
Ben Clark Public Safety Training Center Status Project	-	-	-	31,375	31,375
IT Audit	1,371,913	-	-	-	1,371,913
Culinary Arts / District Office Building	6,870,682	6,870,681	-	-	13,741,363
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	9,968	-	-	-	9,968
Student Services Workforce Building	-	18,746,834	-	-	18,746,834
Master Plan Update	-	-	2,386	14,506	16,892
Swing Space Market Street	258,147	-	-	-	258,147
Ground Water Monitoring Wells	-	-	321,110	-	321,110
Project Contingency	4,753,946	-	-	-	4,753,946
Program Reserve	4,310,463	-	-	-	4,310,463
Audio Visual	-	-	-	21,935	21,935
Coil School for the Arts	6,989,161	-	-	-	6,989,161
Energy Self Generation Incentive Program	-	-	416,160	-	416,160
Totals	<u>\$ 25,131,026</u>	<u>\$ 29,060,678</u>	<u>\$ 1,066,854</u>	<u>\$ 2,588,340</u>	<u>\$ 57,846,898</u>
Amount to be Funded from Future Measure C Issuance					<u>(11,438,687)</u>
Total Expenditure Budget					<u>\$ 46,408,211</u>

## **BUDGET SUMMARY**

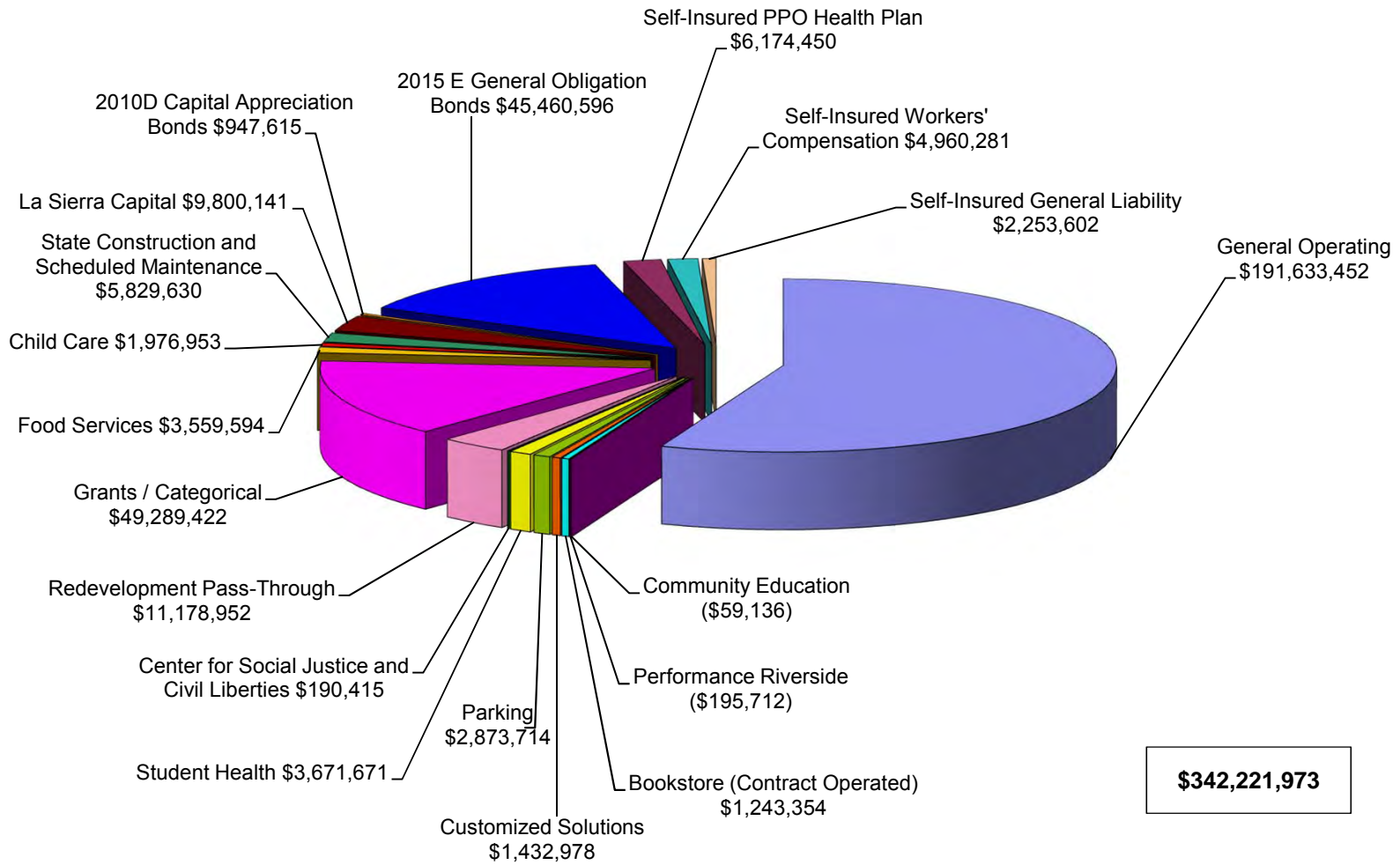
The following Total Available Funds spreadsheets (Exhibit F) present the total RCCD budget proposal for FY 2015-16 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2015-16.

## Exhibit F

### Riverside Community College District

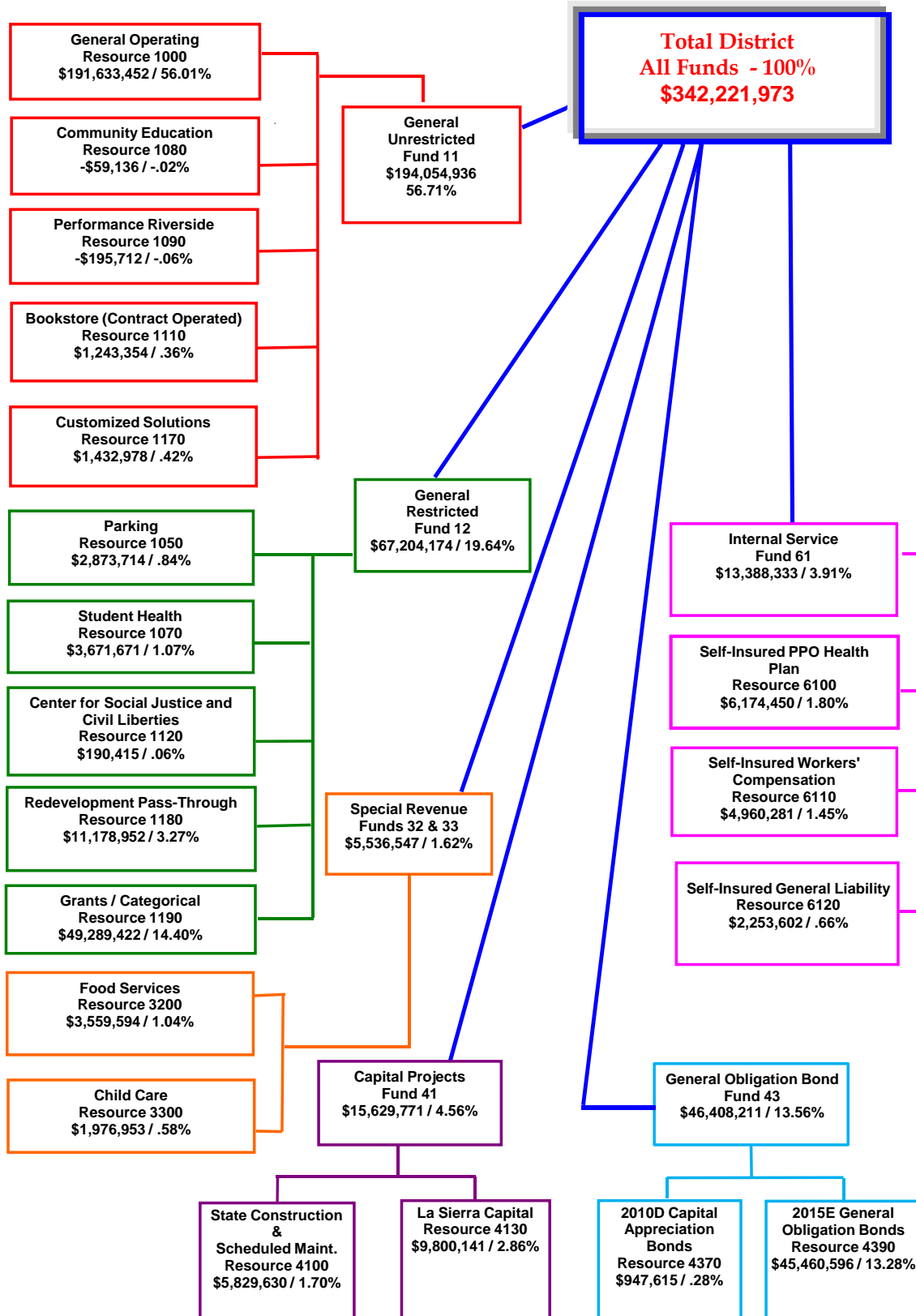
### 2015-2016 Proposed Budget

### Total Available Funds



- |  |   |                                    |
|--|---|------------------------------------|
| ■ General Operating                            | ■ Community Education                           | ■ Performance Riverside            |
| ■ Bookstore (Contract Operated)                | ■ Customized Solutions                          | ■ Parking                          |
| ■ Student Health                               | ■ Center for Social Justice and Civil Liberties | ■ Redevelopment Pass-Through       |
| ■ Grants / Categorical                         | ■ Food Services                                 | ■ Child Care                       |
| ■ State Construction and Scheduled Maintenance | ■ La Sierra Capital                             | ■ 2010D Capital Appreciation Bonds |

**Exhibit F (continued)**  
**Riverside Community College District**  
**Fund Schematic - Total Available Funds**  
**2015-2016 Proposed Budget**



**Exhibit F (continued)**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2015-2016**

<u>Fund / Resource</u>	<u>Adopted Budget 2014-2015</u>	<u>Final Budget 2015-2016</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 159,012,783	\$ 191,633,452
1080 Community Education	(54,568)	(59,136)
1090 Performance Riverside	(176,563)	(195,712)
1110 Bookstore (Contract-Operated)	1,116,094	1,243,354
1170 Customized Solutions	<u>1,103,637</u>	<u>1,432,978</u>
Total Unrestricted General Funds	<u>161,001,383</u>	<u>194,054,936</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,148,824	2,873,714
1070 Student Health	3,445,182	3,671,671
1120 Center for Social Justice and Civil Liberties	160,343	190,415
1180 Redevelopment Pass-Through	9,783,858	11,178,952
1190 Grants and Categorical Programs	<u>30,441,758</u>	<u>49,289,422</u>
Total Restricted General Funds	<u>46,979,965</u>	<u>67,204,174</u>
Total General Funds	<u>207,981,348</u>	<u>261,259,111</u>
 <u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200 Food Services	3,151,210	3,559,594
3300 Child Care	<u>1,399,841</u>	<u>1,976,953</u>
Total Special Revenue Funds	<u>4,551,051</u>	<u>5,536,547</u>



**Exhibit F (continued)**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2015-2016**

<u>Fund / Resource</u>	<u>Adopted Budget 2014-2015</u>	<u>Final Budget 2015-2016</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	5,001,612	5,829,630
4130 La Sierra Capital	<u>8,494,601</u>	<u>9,800,141</u>
Total Capital Projects Funds	<u>13,496,213</u>	<u>15,629,771</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4370 2010D Capital Appreciation Bonds	4,756,337	947,615
4390 2015E General Obligation Bonds	<u>-</u>	<u>45,460,596</u>
Total General Obligation Bond Funds	<u>4,756,337</u>	<u>46,408,211</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Self-Insured PPO Health Plan	5,352,682	6,174,450
6110 Self-Insured Workers' Compensation	6,348,808	4,960,281
6120 Self-Insured General Liability	<u>1,606,894</u>	<u>2,253,602</u>
Total Internal Service Funds	<u>13,308,384</u>	<u>13,388,333</u>
<b>Total District Funds</b>	<b><u>\$ 244,093,333</u></b>	<b><u>\$ 342,221,973</u></b>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 62,024,000	\$ -
State of California Student Grants	3,130,000	3,790,000
Local Scholarships Student Grants	<u>-</u>	<u>546,605</u>
Total Student Financial Aid Accounts	<u>65,154,000</u>	<u>4,336,605</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,902,392</u>	<u>2,332,423</u>

## Exhibit F (continued)

### RIVERSIDE COMMUNITY COLLEGE DISTRICT FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS 2015-2016

<u>Fund / Resource</u>	Adopted Budget <u>2014-2015</u>	Final Budget <u>2015-2016</u>
<b>Total Expendable Trust and Agency</b>	<b>\$ <u>67,056,392</u></b>	<b>\$ <u>6,669,028</u></b>
<b>Grand Total</b>	<b>\$ <u>311,149,725</u></b>	<b>\$ <u>348,891,001</u></b>

## LOOKING AHEAD

The annual budget is critical to the achievement of the missions, long-range goals and objectives of RCCD and its three colleges. It is important that the budget process provide a glimpse of the financial future. Each year we do this by closing the budget narrative with a section entitled “Looking Ahead.”

As we look back at the year just ended, FY 2014-15, we are able to see the continued positive financial results of Proposition 30 approved by the voters of California as well as improved State and national economies. However, Proposition 30 and its benefits will begin expiring at the end of 2016, so we must be vigilant of this reality and strategically plan for our financial health.

According to School Services of California, Inc., the national economy has shown improvement: jobs are being added, on average, at about 200,000 per month over the past year, but unemployment is still a big challenge...hovering around 5.5%. On the world stage: an agreement to keep Greece on the Euro has been hammered out but will it achieve the desired benefits and will the European Union be stabilized; China’s stock market has suffered a 30% decline in value, potentially leading to an economic slowdown for the country whose economy is second only to the United States.

School Services of California, Inc. reports that California’s economy continues to show strength: adding 54,200 jobs in May and outperforming the U.S. average; the unemployment rate was 6.3% whereas a year ago it was at 7.5%; the housing market remains strong with the median home price at \$481,800, up 7.4%; and residential building permits are up almost 21% for the first four months of 2015.

While the FY 2015-16 State Budget is by most measures very favorable, the District still has challenges within its own complex budget. The major variables are:

**1. *Student Enrollment Fees and Property Taxes*** – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfalls experienced will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue shortfalls. An improving economy and recent funding surges have helped to mitigate these shortfalls in the most recent prior years. However, it is unknown whether or not this will continue as demonstrated by the deficit factor of almost 1% imposed for the FY2015-16 Advanced Apportionment period, resulting in a decrease of \$1.42 million of revenue for the District.

**2. *Education Protection Act*** – Funded by Proposition 30, the amount budgeted by the State for community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2016 Advance Apportionment date, the District’s share of the \$893 million EPA is \$23 million, out of total State apportionment funding of \$76 million, or 30%. What are the State’s plans to replace this revenue source?

The revenue items mentioned above have either required special legislation to guarantee a backfill or have no provision for backfill at all. These are significant components of the

## **LOOKING AHEAD** *(continued)*

community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to the enrollment fee/property tax shortfall problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the California Community College’s would receive all of the funding they were allocated in the adopted State budget, rather than being assessed a deficit each year. As for the expiration of Proposition 30, we will have to wait to see what solutions, if any, are proposed. In the meantime, ongoing advocacy efforts by the State Chancellor’s office and the Association of Chief Business Officials are occurring.

**3. *California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)*** – Beginning in 2014-15 both PERS and STRS employer rates began to increase under multi-year plans to close the unfunded liability gap for both systems. Large employer rate increases for both PERS and STRS were scheduled to begin in FY 2015-16 and continue through 2020-21. The PERS rate only increased by a relatively small amount, 11.77% to 11.85%. Whereas the STRS rate increased from 8.83% to 10.73% in fiscal 2016. The combined annual cost increase for PERS and STRS through FY 2020-21 when rates are anticipated to top out at 20.40% and 19.10%, respectively, is \$2.54 million. The State has provided an increase to the base apportionment allocation which they expect to be used for increased operating costs, including the increases to PERS and STRS.

**4. *New Apportionment Growth Formula*** – The 2014-15 State budget directed the California Community College’s Board of Governors to adopt a growth formula beginning in 2015-16 that gives first priority to districts identified as having the “greatest unmet need in adequately meeting their community’s higher education needs.” The Department of Finance provided the metrics to measure “unmet need” for each community college. Similarly, the Chancellor’s Office formed a taskforce to develop the methodology for the new formula. The Chancellor’s Office released the new growth formula at the spring 2015 Association of Chief Business Officials Workshop. Subsequent revisions were released at the July 2015 State Budget Workshop. The primary metrics of the formula (individuals over/under age 25 within the District’s boundaries, without a college degree; the number of unemployed; and the number of disadvantaged population) are consistent with the population served by our District. Consequently, the District’s growth rate has been set at 3.88%, which is above the 3.00% statewide growth rate. However, there are indications that the District’s enrollment demand is softening. Flattening demand, coupled with the District’s increased costs to generate FTES will put financial pressure on the District’s operating budget. It will become incumbent upon the District to effectively manage new enrollment, both on the demand side and on the cost to deliver instruction side.

Against this environment, RCCD confronts several additional constraints as follows:

**I.** We have had to address millions of dollars of ongoing base budget shortfall in our major operating fund (i.e., Resource 1000) since FY 2009-10. As mentioned in previous year’s

## LOOKING AHEAD (continued)

“Looking Ahead” section, it has taken us a number of years to recover our financial health, despite backfilled revenue from the State. Our continuing recovery has been made somewhat easier in FY2015-16 due to increased funding of year-over-year new, unrestricted/uncommitted revenues; as well as significant one-time funds. However, these revenue increases are expected to diminish over the next several years, particularly the one-time funding. The District still faces significant cost pressures to hire more full-time faculty, funding increasing employee benefits, as well as other operating cost pressures. The fact that approximately 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 15% fairly fixed in nature, simply adds to the difficulty. The District has had a structural budget imbalance over the past several years whereby, ongoing general fund expenditures have exceeded ongoing general fund revenues. Although the imbalance has diminished in size as we have emerged from the “Great Recession”, it still persists. The District will begin to earnestly address this issue by engaging the District Budget Advisory Council and other key stakeholder groups in discussions to develop a long-term plan of action to reverse this situation.

2. The full financial impact of the Affordable Care Act has started to impact the District as increased costs are being passed through by the District’s health care providers and PPO Plan, in addition to our own increasing health claims experience. The overall increase for the District’s three health insurance plans was approximately 20.41% and totaled \$3.32 million for 2015-16. We can anticipate large annual increases to the cost of health care coverage into the future.

3. During the “Great Recession”, the District had a series of borrowings totaling in excess of \$7 million from Resource 4130 – La Sierra Capital to assist in addressing budget shortfalls. The La Sierra Capital funds has been designated for the construction of the Coil School for the Arts. The borrowings are being repaid over the next four years at approximately \$1.27 million per year. In addition, the Coil School for the Arts and the Culinary Arts Academy and District Office will come online in 2015-16, requiring additional resources to operate the facilities. Initially, \$.50 million has been designated for this purpose. Operational planning efforts related to these facilities are currently taking place to determine the sufficiency of the initial allocation. For fiscal 2017, we can anticipate additional operational needs when Riverside City College’s Dr. Charles A. Kane Student Services and Administration Building comes on line.

4. Other Resources – Resource 1000, our major operating fund, is not the only Resource under financial pressure. Financial difficulties are occurring with respect to Performance Riverside and Community Education. Financial problems in these Resources negatively impact the general operating fund.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1000 - UNRESTRICTED GENERAL OPERATING

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 14,667,941
Federal Income	\$ 188,246	
State Income	129,933,500	
Local Income	46,474,735	
Other Income	<u>369,030</u>	
Total Income		<u>176,965,511</u>
Total Available Funds (TAF)		<u>\$ 191,633,452</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 72,997,146
2000	Classified Salaries	30,970,619
3000	Employee Benefits	36,858,835
4000	Books and Supplies	2,222,356
5000	Services and Operating Expenses	35,390,875
6000	Capital Outlay	977,066
7300	Interfund Transfers	1,270,000
8999	Intrafund Transfers	<u>499,439</u>
	Total Expenditures	181,186,336
7900	* Contingency / Reserves	<u>10,447,116</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 191,633,452</u>

\* The Resource 1000 Contingency was calculated by taking into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170).

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8160 Veterans Education Administration	\$ 15,125	\$ -	\$ -	\$ -
8150 Student Financial Aid Administration	183,831	119,990	251,533	188,246
8190 Other Federal Revenue / ARRA Stimulus	-	-	-	-
<b>Total 1.0</b>	<b><u>198,956</u></b>	<b><u>119,990</u></b>	<b><u>251,533</u></b>	<b><u>188,246</u></b>
<b>2.0 State Income</b>				
8611 State General Apportionment	64,175,137	73,271,776	70,599,955	84,736,256
8613 Apprenticeship Allowance	-	-	-	546,000
8615 Enrollment Fee Waiver Administration	451,525	844,388	893,481	438,399
8619 Part Time Faculty Insurance & Office Hours	62,063	62,063	62,063	62,062
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8630 Education Protection Account	19,925,546	19,665,239	24,858,375	23,136,431
8671 Homeowner Property Tax Relief	462,966	451,710	444,060	444,061
8681 State Lottery	3,481,161	3,031,996	3,535,939	3,900,000
8685 State Mandated Cost Reimb/Block Grant	695,647	703,405	1,893,698	16,101,413
<b>Total 2.0</b>	<b><u>89,822,923</u></b>	<b><u>98,599,454</u></b>	<b><u>102,856,450</u></b>	<b><u>129,933,500</u></b>
<b>3.0 Local Income</b>				
8809 RDA Asset Liquidation	4,464,825	96,687	68,378	68,377
881x Property Taxes	26,809,489	29,187,961	33,391,953	33,491,182
8820 Donations	41,332	17,000	4,020	15,461
8844 Food Sales / Commissions	84,749	73,193	66,748	67,000
8849 Cosmetology / Dental Hygiene / Other Sales	68,242	64,310	59,237	60,100
8850 Lease / Rental Income	628,411	286,096	286,416	651,065
8860 Interest Income	14,966	70,476	67,086	100,000
8874 Student Enrollment Fees	8,801,541	8,632,772	8,326,152	8,837,384
8879 Transcript / Late Application Fees	115,179	134,080	134,569	135,000
8880 Non Resident Tuition	1,986,387	2,476,038	2,446,879	2,545,743
888x Other Student Fees	160,020	117,835	114,741	223,942
8890 Other Local Revenue	106,239	23,713	641,126	31,893
Staledated Checks (Resource 0800)	70,695	49,225	47,240	60,000
Norco City Redevelopment pass-thru	117,764	118,493	129,821	130,000
Bad Check Fees / Returned Items	1,135	2,905	1,532	1,700
Barnes and Noble Signing Bonus	600,000	-	-	-
Wells Fargo Bank ID Cards	128,671	24,457	35,200	37,907
Library Fines	45	-	-	-
Recycling Program	188	2,890	1,881	6,958
Moving Violations	14,715	12,171	10,448	11,023
<b>Total 3.0</b>	<b><u>44,214,591</u></b>	<b><u>41,390,302</u></b>	<b><u>45,833,426</u></b>	<b><u>46,474,735</u></b>
<b>4.0 Other Income</b>				
8912 Sales - Obsolete Equipment	12,488	8,646	11,619	11,700
8897 Indirect Cost Recovery	462,128	357,329	328,385	357,330
<b>Total 4.0</b>	<b><u>474,616</u></b>	<b><u>365,975</u></b>	<b><u>340,004</u></b>	<b><u>369,030</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>5.0 Incoming Interfund Transfers</b>				
<b>8980</b> From Resource 4130	2,000,000	-	-	-
<b>Total 5.0</b>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Total Resource 1000 Income</b>	 <u>136,711,085</u>	 <u>140,475,722</u>	 <u>149,281,413</u>	 <u>176,965,511</u>
 <b>6.0 Unaudited Beginning Fund Balance July 1</b>	 6,840,049	 11,407,409	 12,743,536	 14,667,941
<b>Total 6.0</b>	<u>6,840,049</u>	<u>11,407,409</u>	<u>12,743,536</u>	<u>14,667,941</u>
 <b>Total Available Funds</b>	 <u>\$ 143,551,134</u>	 <u>\$ 151,883,131</u>	 <u>\$ 162,024,949</u>	 <u>\$ 191,633,452</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full Time Teaching	\$ 25,337,364	\$ 26,259,717	\$ 26,565,363	\$ 30,735,339
1170	Instructional Release Time	365,912	371,025	406,589	435,617
	<b>TOTAL 1100</b>	<b>25,703,276</b>	<b>26,630,742</b>	<b>26,971,952</b>	<b>31,170,956</b>
1218	Regular Full Time Administrator	5,895,803	5,940,679	6,169,211	6,711,951
1219	Counselors/Librarians/Release Time	5,760,370	5,907,428	6,065,942	6,581,249
	<b>TOTAL 1200</b>	<b>11,656,173</b>	<b>11,848,108</b>	<b>12,235,153</b>	<b>13,293,200</b>
1330	Part-Time Teaching Fall	6,099,222	7,139,570	7,959,026	9,303,216
1331	Part-Time Teaching Summer (Odd years)	567,691	812,479	884,647	654,919
1332	Part-Time Teaching Winter	725,054	1,213,151	1,412,456	979,564
1333	Part-Time Teaching Spring	6,573,160	7,203,497	8,096,225	7,677,495
1334	Part-Time Teaching Summer (Even years)	571,574	750,031	978,508	724,351
1335	Regular - Overload Fall	1,343,479	1,587,833	1,655,090	1,782,156
1336	Regular - Overload Summer (Even years)	909,342	899,397	1,018,912	1,033,763
1337	Regular - Overload Winter	1,214,010	1,623,730	1,725,742	1,405,394
1338	Regular - Overload Spring	1,542,677	1,679,678	1,757,582	1,647,589
1339	Regular - Overload Summer (Odd years)	865,347	974,930	1,050,217	972,442
1360	Substitute Instructional	189,130	156,033	192,307	206,628
1370	Instructional Stipends	141,695	149,530	155,182	197,926
1371	Large Lecture Stipends	219,636	205,217	173,909	271,725
	<b>TOTAL 1300</b>	<b>20,962,017</b>	<b>24,395,078</b>	<b>27,059,801</b>	<b>26,857,168</b>
1439	Part Time - Counselors/Librarians/Overload	956,643	952,099	1,031,873	984,129
1460	Other Hourly Non-Teaching Substitute	-	-	292	-
1469	Substitute Non-Instructional	16,347	16,833	21,179	13,604
1479	Department Chair Stipends	244,344	254,964	251,799	370,367
1490	Special Assignments	167,009	231,928	228,932	307,722
	<b>TOTAL 1400</b>	<b>1,384,342</b>	<b>1,455,825</b>	<b>1,534,076</b>	<b>1,675,822</b>
	<b>TOTAL 1000 Series</b>	<b>59,705,807</b>	<b>64,329,753</b>	<b>67,800,982</b>	<b>72,997,146</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	400,434	352,081	331,184	441,193
2118	Full-Time Administrator	4,096,903	4,150,459	4,345,221	4,777,192
2119	Full-Time Regular / Confidential	17,244,629	17,878,045	18,187,720	20,258,558
2129	Permanent Part-Time	1,503,739	1,526,231	1,500,682	1,605,816
2139/2339	Classified Hourly	122,781	112,834	203,253	300,199
2169/2369	Substitutes	403,131	352,617	414,933	288,181
2190/2390	Special Projects	26,055	25,532	33,812	2,095
	<b>TOTAL 2100</b>	<b>23,797,672</b>	<b>24,397,799</b>	<b>25,016,806</b>	<b>27,673,234</b>
2210	Full-Time Instructional Aides	1,286,372	1,374,876	1,377,009	1,609,105
2220	Permanent Part-Time Instructional Aides	541,214	574,404	611,086	596,152
2230/2449	Part-Time Hourly Instructional Aides	84,927	88,333	104,048	122,527

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
2231/2431	Coaches - Summer	39,553	39,821	37,799	49,631
2260/2469	Substitute Instructional Aides	71,674	36,446	27,604	11,797
	<b>TOTAL 2200</b>	<b>2,023,740</b>	<b>2,113,879</b>	<b>2,157,546</b>	<b>2,389,212</b>
2331	Student Help Non-Instructional	330,697	411,950	413,981	403,326
2349	Overtime	245,528	264,455	384,892	269,429
2399	Other Non-Teaching	24,000	23,800	23,800	24,000
	<b>TOTAL 2300</b>	<b>600,225</b>	<b>700,205</b>	<b>822,673</b>	<b>696,755</b>
2430	Student Help Instructional	190,045	209,092	186,703	208,294
2440	Overtime - Instructional Aides	13,859	(437)	(850)	3,124
	<b>TOTAL 2400</b>	<b>203,904</b>	<b>208,655</b>	<b>185,852</b>	<b>211,418</b>
	<b>TOTAL 2000 Series</b>	<b>26,625,541</b>	<b>27,420,538</b>	<b>28,182,877</b>	<b>30,970,619</b>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	3,436,606	3,747,077	4,233,724	5,750,253
3120	STRS - Classified	17,284	10,578	20,969	32,869
3130	STRS - Academic Non-Teaching	940,164	956,177	1,057,449	1,450,920
	<b>TOTAL 3100</b>	<b>4,394,053</b>	<b>4,713,832</b>	<b>5,312,142</b>	<b>7,234,042</b>
3210	PERS - Teachers & Aides	213,077	206,504	209,818	244,193
3220	PERS - Classified	2,576,573	2,686,490	2,786,282	3,103,212
3225	PERS Employer Paid	(66)	-	-	-
3230	PERS - Academic Non-Teaching	131,382	135,739	120,153	146,469
	<b>TOTAL 3200</b>	<b>2,920,965</b>	<b>3,028,733</b>	<b>3,116,254</b>	<b>3,493,874</b>
3310	OASDI - Teachers & Aides	118,409	114,965	116,572	125,581
3315	Medicare - Teachers & Aides	680,903	745,936	795,058	860,921
3320	OASDI - Classified	1,397,895	1,440,875	1,464,996	1,616,101
3325	Medicare - Classified	348,004	356,420	364,497	404,144
3330	OASDI - Academic Non-Teaching	67,570	73,833	73,316	67,492
3335	Medicare - Academic Non-Teaching	183,225	187,945	193,820	209,304
	<b>TOTAL 3300</b>	<b>2,796,006</b>	<b>2,919,973</b>	<b>3,008,260</b>	<b>3,283,543</b>
3410	H & W - Teachers & Aides	5,491,849	5,811,032	6,158,631	8,720,280
3420	H & W - Classified	5,794,975	6,077,176	6,343,358	7,807,215
3430	H & W - Academic Non-Teaching	1,775,444	1,859,638	2,055,408	2,617,896
3440	H & W - Retired Employees	1,163,157	1,150,256	1,191,930	1,564,949
	<b>TOTAL 3400</b>	<b>14,225,425</b>	<b>14,898,102</b>	<b>15,749,326</b>	<b>20,710,340</b>
3510	SUI - Teachers & Aides	594,698	75,913	61,479	53,009
3520	SUI - Classified	318,819	49,278	38,899	131,661

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3530	SUI - Academic Non-Teaching	168,563	23,907	19,384	66,982
	<b>TOTAL 3500</b>	<b>1,082,080</b>	<b>149,098</b>	<b>119,762</b>	<b>251,652</b>
3610	WC - Teachers & Aides	1,096,349	1,222,606	1,292,016	606,283
3620	WC - Classified	544,887	574,043	588,480	283,352
3630	WC - Academic Non-Teaching	292,049	305,678	314,796	149,689
	<b>TOTAL 3600</b>	<b>1,933,285</b>	<b>2,102,327</b>	<b>2,195,291</b>	<b>1,039,324</b>
3900	Other - Retired Emp. Holding Acct	4,591	(2,259)	(3,129)	-
3910	Other - Teachers & Aides	(202)	(6,477)	(2,151)	-
3920	Other - Classified	(11,138)	(84,301)	674	-
3930	Other - Academic Non-Teaching	1,501,194	1,450,719	1,271,888	846,060
	<b>TOTAL 3900</b>	<b>1,494,445</b>	<b>1,357,683</b>	<b>1,267,281</b>	<b>846,060</b>
	<b>TOTAL 3000 Series</b>	<b>28,846,259</b>	<b>29,169,748</b>	<b>30,768,316</b>	<b>36,858,835</b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	6,198	1,937	8,382	17,701
	<b>TOTAL 4200</b>	<b>6,198</b>	<b>1,937</b>	<b>8,382</b>	<b>17,701</b>
4320	Instructional Supplies	30,644	50,390	62,918	184,624
4330	Periodicals/Magazines	7,093	4,125	7,944	12,896
4350/4351	Instructional Media Materials	-	-	1,186	4,334
4360	Tests	39,955	4,801	7,318	28,225
4370	Commencement Supplies	868	2,162	3,870	925
	<b>TOTAL 4300</b>	<b>78,560</b>	<b>61,477</b>	<b>83,235</b>	<b>231,004</b>
4510	Maintenance Supplies	61,214	82,991	70,396	93,933
4520	Custodial Supplies	269,259	249,772	260,431	272,264
4530	Grounds Supplies	81,395	70,284	80,500	78,831
4540	Health Supplies	17,391	18,544	21,685	21,600
4555	Copying & Printing	133,682	138,602	150,736	191,046
4560	Materials for Official Functions	-	-	852	-
4575	Software < \$200	9,077	1,373	4,267	15,809
4580	Theater Supplies	20,142	21,433	8,742	7,754
4590	Office & Other Supplies	435,784	484,214	521,305	814,908
4591	Purchase / Cost of Goods Sold	(16,763)	16,122	17,429	-
	<b>TOTAL 4500</b>	<b>1,011,181</b>	<b>1,083,335</b>	<b>1,136,343</b>	<b>1,496,145</b>
4630	Tires and Tubes	503	83	208	378
4644	Repair Parts	243,460	268,157	300,086	304,569
4690	Transportation Supplies	75,610	73,502	73,410	76,887
	<b>TOTAL 4600</b>	<b>319,573</b>	<b>341,742</b>	<b>373,703</b>	<b>381,834</b>
4710	Food	84,298	83,978	82,173	79,922
4791	Paper Products	13,246	15,113	14,099	8,338

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4792	Cleaning Supplies	4,993	6,506	6,901	6,486
4793	Kitchen Expendables	276	514	807	926
	<b>TOTAL 4700</b>	<b>102,813</b>	<b>106,111</b>	<b>103,980</b>	<b>95,672</b>
	<b>TOTAL 4000 Series</b>	<b>1,518,326</b>	<b>1,594,602</b>	<b>1,705,643</b>	<b>2,222,356</b>
 <b><u>Services and Operating Expenditures</u></b>					
5045	Postage	153,283	126,893	151,002	183,803
	<b>TOTAL 5000</b>	<b>153,283</b>	<b>126,893</b>	<b>151,002</b>	<b>183,803</b>
5110	Consultants	443,921	489,866	444,126	791,110
5120	Lecturers	4,340	1,540	3,750	8,463
5151	Temporary Services	3,075	3,375	3,825	6,141
5192	Scouting	18,169	6,215	14,900	10,422
5194	Filming	-	1,200	900	5,000
5195	Entry Fees	21,800	24,560	31,542	13,400
5197	Grant/Contract Sub-Agreement	(16)	-	-	-
5198	Professional Services	476,694	474,943	553,626	552,245
	<b>TOTAL 5100</b>	<b>967,983</b>	<b>1,001,699</b>	<b>1,052,669</b>	<b>1,386,781</b>
5210	Mileage	56,651	51,723	47,500	66,005
5211	Meeting Expense	14,960	10,465	7,864	11,000
5219	Other Travel Expenses	90,644	115,883	124,036	143,004
5220	Conference Expenses	177,386	242,048	359,599	427,434
5250	Travel Expense - Candidates	1,856	9,982	12,931	10,400
	<b>TOTAL 5200</b>	<b>341,497</b>	<b>430,101</b>	<b>551,929</b>	<b>657,843</b>
5310/5320	Memberships / Dues	241,944	225,287	287,129	293,668
	<b>TOTAL 5300</b>	<b>241,944</b>	<b>225,287</b>	<b>287,129</b>	<b>293,668</b>
5410	Fire & Theft Insurance	101,951	116,380	106,544	106,544
5420	Liability and Claims	23,455	22,870	31,158	27,874
5421	GL and Property Expense	-	-	1,295,813	1,965,509
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	71,823	63,045	57,966	63,513
5450	Insurance Claims Expense (External Ins Co)	-	-	9,836	9,836
	<b>TOTAL 5400</b>	<b>197,229</b>	<b>202,295</b>	<b>1,501,317</b>	<b>2,173,805</b>
5510	Natural Gas	178,290	198,671	395,650	355,000
5520	Electricity	2,464,096	2,878,054	2,853,249	3,195,000
5530	Water	434,614	417,055	341,374	379,774
5540	Telephone	148,302	184,890	129,192	203,379
5541	Cellular Telephone	92,138	98,006	93,356	109,450
5550	Laundry & Cleaning	9,519	13,537	16,437	16,730
5560	Towel Service	8,845	9,354	8,916	10,249
5570	Waste Disposal	134,691	146,565	154,245	161,225
	<b>TOTAL 5500</b>	<b>3,470,496</b>	<b>3,946,132</b>	<b>3,992,419</b>	<b>4,430,807</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5610	County and Other Contracts	159,582	149,215	155,677	204,000
5621	Printing - Catalog	107	1,065	556	1,500
5622	Printing - Class Schedule	9,707	-	-	22,505
5630	Rents and Leases	1,030,385	1,119,084	1,086,479	1,302,824
5633	Scenery and Costume Rentals	5,671	6,712	7,836	5,000
5644	Repairs	1,325,674	1,225,480	1,471,712	1,654,198
5649	Computer Software Maintenance/Lic	1,480,555	1,554,955	1,747,559	1,971,575
5650	Transportation Contracts	83,462	79,831	106,967	62,686
5691	Governmental Fees	-	561	1,500	-
	<b>TOTAL 5600</b>	<b>4,095,144</b>	<b>4,136,903</b>	<b>4,578,286</b>	<b>5,224,288</b>
5710	Audit	81,287	75,850	78,232	82,491
5720	Elections	271,372	-	459,228	-
5730	Legal	140,448	217,521	931,946	567,825
5740	Advertising	65,742	96,836	86,905	187,878
5790	Licenses, Permits, and Other Fees	408,635	423,369	359,742	480,556
	<b>TOTAL 5700</b>	<b>967,484</b>	<b>813,576</b>	<b>1,916,052</b>	<b>1,318,750</b>
5820	Interest/TRAN Expense	323	400,167	54,394	5,000
5821	STRS/PERS Penalties & Interest	2,078	3,840	2,130	-
5830	Surveys	950	408	1,608	300
5840	Physicals	9,025	8,193	8,836	5,700
5850	Fingerprints	14,186	14,155	19,632	32,024
5855	Pre-employment Testing	213	213	850	850
5880	Damage to Personal Property	-	84	-	-
5890	Outside Services and Operating Costs	531,138	644,815	559,858	16,890,870
5892	Bank Charges	170,333	171,971	174,247	190,900
5899	Budget Augmentation Holding	-	-	-	2,595,486
	<b>TOTAL 5800</b>	<b>728,246</b>	<b>1,243,845</b>	<b>821,554</b>	<b>19,721,130</b>
	<b>TOTAL 5000 Series</b>	<b>11,163,306</b>	<b>12,126,731</b>	<b>14,852,358</b>	<b>35,390,875</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6122	Engineering	-	-	3,400	7,360
6123	Architect's Fee	22,425	-	2,125	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	8,600	29,597	2,343	392,191
6127	Fixtures and Fixed Equipment	50,661	14,053	9,640	4,250
6129	Other Site Improvement	7,647	2,520	-	2,528
	<b>TOTAL 6100</b>	<b>89,333</b>	<b>46,170</b>	<b>17,508</b>	<b>417,687</b>
<b>Buildings</b>					
6210	New Buildings-Purchase	-	1,001	-	-
6222	Engineering	5,000	-	-	-
6223	Architects Fee	4,500	-	-	22,391
6224	Testing	-	-	594	18,800

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6226	Remodel Projects	71,444	7,463	25,685	41,825
6227	Fixtures & Fixed Equipment	96,703	14,638	142,169	50,926
6229	Other	-	-	26,498	-
	<b>TOTAL 6200</b>	<b>177,648</b>	<b>23,102</b>	<b>194,946</b>	<b>133,942</b>
<b>Library Books</b>					
6310	Library Books-Purchase	-	14,215	13,153	7,947
6311	Library Media Material	-	-	2,662	21,943
6312	Library Subscriptions	-	8,451	84,308	62,589
	<b>TOTAL 6300</b>	<b>-</b>	<b>22,667</b>	<b>100,122</b>	<b>92,479</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	316,166	241,408	465,805	173,910
6482	Equipment Addt'l > \$5,000	338,241	143,492	590,644	106,128
6485	Comp Equip Addt'l \$200 to \$4,999	237,153	194,746	868,231	19,205
6486	Comp Equip Addt'l > \$5,000	135,413	50,505	32,489	1,848
6491	Equipment Replc \$200 to \$4,999	978	916	3,737	15,622
6492	Equipment Replc > \$5,000	-	-	6,823	7,827
6495	Comp Equip Replc \$200 to \$4,999	-	498	-	8,418
	<b>TOTAL 6400</b>	<b>1,027,952</b>	<b>631,564</b>	<b>1,967,728</b>	<b>332,958</b>
	<b>TOTAL 6000 Series</b>	<b>1,294,932</b>	<b>723,502</b>	<b>2,280,304</b>	<b>977,066</b>
<b>Interfund Transfers</b>					
7390	Interfund Transfers				
	To Resource 4130	-	1,270,000	1,270,000	1,270,000
	To Resource 6100	1,500,000	1,500,000	-	-
	<b>TOTAL 7390</b>	<b>1,500,000</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>
	<b>TOTAL 7000 Series</b>	<b>1,500,000</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Intrafund Transfers Out / (In)</b>					
8999	To Resource 1090 - Performance Riverside	-	-	275,000	-
	To Resource 1120 - Center for Social Justice	-	99,373	110,900	159,847
	From Resource 1110 - Bookstore	(250,000)	(350,000)	(525,000)	(612,035)
	From Resource 1170 - Customized Solutions	-	(14,124)	-	(56,714)
	To (From) Resource 1190:				
	DSP&S SPP 180	665,157	858,796	326,630	665,157
	Veterans Education SPP 730	-	4,842	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	322,534	299,354	304,157	338,342
	General Fund Backfill	751,862	106,480	-	-
	<b>TOTAL 8999</b>	<b>1,489,553</b>	<b>1,004,721</b>	<b>496,529</b>	<b>499,439</b>
	<b>TOTAL 8900 Series</b>	<b>1,489,553</b>	<b>1,004,721</b>	<b>496,529</b>	<b>499,439</b>
	<b>Resource 1000 Expenditures</b>	<b>132,143,725</b>	<b>139,139,595</b>	<b>147,357,008</b>	<b>181,186,336</b>
<b>Contingency/Fund Balance</b>					
	Unrestricted Reserve	10,507,409	11,843,536	13,767,941	9,547,116

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b>11,407,409</b>	<b>12,743,536</b>	<b>14,667,941</b>	<b>10,447,116</b>
<b>Total Resource 1000</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 143,551,134</b>	<b>\$ 151,883,131</b>	<b>\$ 162,024,949</b>	<b>\$ 191,633,452</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<b>Allocated Beginning Balance and Apportionment</b>	\$ 20,296,320	\$ 17,652,023	\$ 49,214,614	\$ 1,890,394	\$ 89,053,351
<b>Non-Credit Apportionment</b>	222,590	-	170,072	-	392,662
<b>Total</b>	<u>\$ 20,518,910</u>	<u>\$ 17,652,023</u>	<u>\$ 49,384,686</u>	<u>\$ 1,890,394</u>	<u>\$ 89,446,013</u>
<b><u>Revenues</u></b>					
<b>Student Financial Aid Administration</b>	\$ 59,867	\$ 50,016	\$ 78,363	\$ -	\$ 188,246
<b>Total 1.0 Series</b>	<u>\$ 59,867</u>	<u>\$ 50,016</u>	<u>\$ 78,363</u>	<u>\$ -</u>	<u>\$ 188,246</u>
<b><u>Other State Revenues</u></b>					
<b>Enrollment Fee Waiver Administration</b>	\$ 101,270	\$ 101,270	\$ 235,859	\$ -	\$ 438,399
<b>Apprenticeship Allowance</b>	-	546,000	-	-	546,000
<b>Part Time Faculty Insurance &amp; Office Hours</b>	14,336	14,336	33,390	-	62,062
<b>Part Time Faculty Compensation</b>	131,411	131,411	306,056	-	568,878
<b>Homeowner Property Tax Relief</b>	102,578	102,578	238,905	-	444,061
<b>State Lottery</b>	900,900	900,900	2,098,200	-	3,900,000
<b>State Mandated Cost Reimb/Block Grant</b>	253,502	253,502	590,409	15,004,000	16,101,413
<b>Total 2.0 Series</b>	<u>\$ 1,503,997</u>	<u>\$ 2,049,997</u>	<u>\$ 3,502,819</u>	<u>\$ 15,004,000</u>	<u>\$ 22,060,813</u>
<b><u>Local Revenues</u></b>					
<b>Property Taxes</b>	\$ 7,736,463	\$ 7,736,463	\$ 18,018,256	\$ -	\$ 33,491,182
<b>Donations</b>	2,999	9,361	3,101	-	15,461
<b>Redevelopment Asset Liquidation</b>	15,795	15,795	36,787	-	68,377
<b>Food Sales / Commissions</b>	-	-	67,000	-	67,000
<b>Cosmetology / Dental Hygiene / Other Sales</b>	6,000	400	53,700	-	60,100
<b>Lease / Rental Income</b>	370	37,664	570,141	42,890	651,065
<b>Interest Income</b>	23,100	23,100	53,800	-	100,000
<b>Student Enrollment Fees</b>	2,041,436	2,041,436	4,754,512	-	8,837,384
<b>Transcript / Late Application Fees</b>	20,000	32,000	83,000	-	135,000
<b>Non Resident Tuition</b>	150,071	324,501	2,071,171	-	2,545,743
<b>Other Student Fees</b>	113,512	10,901	99,529	-	223,942
<b>Other Local Revenue</b>	33,947	171,125	63,386	11,023	279,481
<b>Total 3.0 Series</b>	<u>\$ 10,143,693</u>	<u>\$ 10,402,746</u>	<u>\$ 25,874,383</u>	<u>\$ 53,913</u>	<u>\$ 46,474,735</u>
<b><u>Other Income</u></b>					
<b>Sales - Obsolete Equipment</b>	\$ 2,300	\$ 500	\$ 8,900	\$ -	\$ 11,700
<b>Indirect Cost Recovery</b>	49,157	136,018	94,431	77,724	357,330
<b>Total 4.0 Series</b>	<u>\$ 51,457</u>	<u>\$ 136,518</u>	<u>\$ 103,331</u>	<u>\$ 77,724</u>	<u>\$ 369,030</u>
<b>Total Local Revenues</b>	<u>\$ 10,195,150</u>	<u>\$ 10,539,264</u>	<u>\$ 25,977,714</u>	<u>\$ 131,637</u>	<u>\$ 46,843,765</u>
<b><u>Incoming Transfers</u></b>	<u>\$ 68,757</u>	<u>\$ 397,515</u>	<u>\$ 202,477</u>	<u>\$ -</u>	<u>\$ 668,749</u>
<b>Total Resource 1000 Available Funds</b>	<u>\$ 32,346,681</u>	<u>\$ 30,688,815</u>	<u>\$ 79,146,059</u>	<u>\$ 17,026,031</u>	<u>\$ 159,207,586</u>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<b><u>Academic Salaries</u></b>						
Total 1100	\$ 5,968,643	\$ 6,299,116	\$ 18,903,197	\$ -	\$ -	\$ 31,170,956
Total 1200	3,265,306	2,947,832	5,674,949	884,507	520,606	13,293,200
Total 1300	7,941,283	5,435,604	13,480,281	-	-	26,857,168
Total 1400	402,439	424,582	765,675	83,126	-	1,675,822
Total 1000 Series	\$ 17,577,671	\$ 15,107,134	\$ 38,824,102	\$ 967,633	\$ 520,606	\$ 72,997,146
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 4,506,824	\$ 3,958,453	\$ 10,254,002	\$ 7,881,696	\$ 1,072,259	\$ 27,673,234
Total 2200	280,922	383,886	1,724,404	-	-	2,389,212
Total 2300	84,128	111,252	386,657	85,363	29,355	696,755
Total 2400	29,963	22,796	158,659	-	-	211,418
Total 2000 Series	\$ 4,901,837	\$ 4,476,387	\$ 12,523,722	\$ 7,967,059	\$ 1,101,614	\$ 30,970,619
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 1,773,991	\$ 1,451,078	\$ 3,855,233	\$ 91,301	\$ 62,439	\$ 7,234,042
Total 3200	538,470	563,944	1,366,826	926,704	97,930	3,493,874
Total 3300	608,457	572,624	1,427,996	607,386	67,080	3,283,543
Total 3400	3,684,123	3,895,553	9,841,616	2,856,238	432,810	20,710,340
Total 3500	52,996	44,247	123,626	26,612	4,171	251,652
Total 3600	224,790	195,835	513,479	89,345	15,875	1,039,324
Total 3900	105,520	129,593	416,442	194,505	-	846,060
Total 3000 Series	\$ 6,988,347	\$ 6,852,874	\$ 17,545,218	\$ 4,792,091	\$ 680,305	\$ 36,858,835
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 1,142	\$ 3,650	\$ 7,276	\$ 4,123	\$ 1,510	\$ 17,701
Total 4300	3,113	96,400	125,274	4,109	2,108	231,004
Total 4400	-	-	-	-	-	-
Total 4500	203,235	287,814	750,784	208,853	45,459	1,496,145
Total 4600	52,483	50,939	247,596	30,816	-	381,834
Total 4700	-	-	95,672	-	-	95,672
Total 4000 Series	\$ 259,973	\$ 438,803	\$ 1,226,602	\$ 247,901	\$ 49,077	\$ 2,222,356
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 492	\$ 224	\$ 1,301	\$ 179,626	\$ 2,160	\$ 183,803
Total 5100	410,584	126,493	292,512	492,589	64,603	1,386,781
Total 5200	66,435	34,503	316,169	154,136	86,600	657,843
Total 5300	76,445	31,241	106,860	5,203	73,919	293,668
Total 5400	438,534	370,288	1,049,077	285,246	30,660	2,173,805
Total 5500	852,721	988,488	2,322,242	263,051	4,305	4,430,807
Total 5600	1,165,422	354,534	1,204,963	2,480,360	19,009	5,224,288
Total 5700	177,973	71,155	230,843	217,238	621,541	1,318,750
Total 5800	550,857	1,284,517	1,126,712	779,885	15,979,159	19,721,130
Total 5000 Series	\$ 3,739,463	\$ 3,261,443	\$ 6,650,679	\$ 4,857,334	\$ 16,881,956	\$ 35,390,875
<b><u>Capital Outlay</u></b>						
Total 6100	\$ -	\$ 6,778	\$ 392,191	\$ 18,718	\$ -	\$ 417,687
Total 6200	-	1,750	51,676	80,516	-	133,942
Total 6300	-	-	92,479	-	-	92,479
Total 6400	32,880	106,658	75,264	70,220	47,936	332,958
Total 6000 Series	\$ 32,880	\$ 115,186	\$ 611,610	\$ 169,454	\$ 47,936	\$ 977,066

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<b><u>Interfund Transfer to La Sierra</u></b>	\$ 244,602	\$ 204,597	\$ 598,424	\$ 187,325	\$ 35,052	\$ 1,270,000
<b>Resource 1000 Expenditures</b>	<u>\$ 33,744,773</u>	<u>\$ 30,456,424</u>	<u>\$ 77,980,357</u>	<u>\$ 19,188,797</u>	<u>\$ 19,316,546</u>	<u>\$ 180,686,897</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (36,982)
Local Income	<u>2,910,696</u>
Total Available Funds (TAF)	<u>\$ 2,873,714</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,666,852
3000	Employee Benefits	662,232
4000	Books and Supplies	52,017
5000	Services and Operating Expenses	717,153
6000	Capital Outlay	<u>201,550</u>
	Total Expenditures	3,299,804
7900	* Contingency / Reserves / (Deficit)	<u>(426,090)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,873,714</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8881/8890</b> Parking Permits, Meters & Fines	\$ 2,361,512	\$ 2,644,441	\$ 2,796,136	\$ 2,908,142
<b>8850</b> Rents & Leases	6,083	1,864	2,144	2,143
<b>8860</b> Interest	<u>3,502</u>	<u>1,233</u>	<u>411</u>	<u>411</u>
<b>Total 1.0</b>	<u><b>2,371,097</b></u>	<u><b>2,647,539</b></u>	<u><b>2,798,691</b></u>	<u><b>2,910,696</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	<u>644,289</u>	<u>197,366</u>	<u>163,175</u>	<u>(36,982)</u>
<b>Total 2.0</b>	<u><b>644,289</b></u>	<u><b>197,366</b></u>	<u><b>163,175</b></u>	<u><b>(36,982)</b></u>
<b>Total Available Funds</b>	<u><b>\$ 3,015,386</b></u>	<u><b>\$ 2,844,904</b></u>	<u><b>\$ 2,961,866</b></u>	<u><b>\$ 2,873,714</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 201,860	\$ 165,339	\$ 196,409	\$ 207,578
2118	Full-Time Administrator	90,502	93,506	95,708	98,284
2119	Full-Time Classified	848,297	878,811	901,767	981,813
2129	Permanent Part-Time	89,990	74,930	67,092	89,497
2139/2339	Part-Time Hourly as Needed	48,018	39,792	37,246	37,280
2169/2369	Substitutes	36,124	47,091	69,828	70,000
	<b>Total 2100</b>	<b>1,314,791</b>	<b>1,299,469</b>	<b>1,368,050</b>	<b>1,484,452</b>
2331	Student Help Non-Instructional	-	2,133	30,919	31,000
2349	Classified Overtime	166,669	110,546	151,252	151,400
	<b>Total 2300</b>	<b>166,669</b>	<b>112,679</b>	<b>182,171</b>	<b>182,400</b>
	<b>Total 2000 Series</b>	<b>1,481,460</b>	<b>1,412,148</b>	<b>1,550,221</b>	<b>1,666,852</b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	134,015	136,653	145,901	155,838
	<b>Total 3200</b>	<b>134,015</b>	<b>136,653</b>	<b>145,901</b>	<b>155,838</b>
3320	OASDHI - Classified	81,206	79,592	85,017	89,992
3325	Medicare - Classified	21,424	20,515	21,812	23,720
	<b>Total 3300</b>	<b>102,630</b>	<b>100,106</b>	<b>106,829</b>	<b>113,712</b>
3420	H&W Classified	285,554	292,671	302,952	375,196
	<b>Total 3400</b>	<b>285,554</b>	<b>292,671</b>	<b>302,952</b>	<b>375,196</b>
3520	SUI - Classified	16,182	710	754	817
	<b>Total 3500</b>	<b>16,182</b>	<b>710</b>	<b>754</b>	<b>817</b>
3620	WC - Classified	32,607	32,152	34,610	16,669
	<b>Total 3600</b>	<b>32,607</b>	<b>32,152</b>	<b>34,610</b>	<b>16,669</b>
3920	Other - Classified	1,876	(3,059)	1,013	-
	<b>Total 3900</b>	<b>1,876</b>	<b>(3,059)</b>	<b>1,013</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>572,864</b>	<b>559,233</b>	<b>592,060</b>	<b>662,232</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	2,130	4,621	1,354	1,585
4590	Office & Other Supplies	17,251	15,957	16,497	25,664
	<b>Total 4500</b>	<b>19,381</b>	<b>20,578</b>	<b>17,851</b>	<b>27,249</b>
4644	Repair Supplies	1,576	267	86	3,568
4690	Transportation Supplies	17,451	17,480	13,524	21,200
	<b>Total 4600</b>	<b>19,026</b>	<b>17,746</b>	<b>13,610</b>	<b>24,768</b>
	<b>Total 4000 Series</b>	<b>38,407</b>	<b>38,324</b>	<b>31,461</b>	<b>52,017</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	1,187	1,243	1,685	1,339
	<b>Total 5000</b>	<b>1,187</b>	<b>1,243</b>	<b>1,685</b>	<b>1,339</b>
5220	Conferences	(737)	1,273	2,978	4,912
	<b>Total 5200</b>	<b>(737)</b>	<b>1,273</b>	<b>2,978</b>	<b>4,912</b>
5310	Memberships	198	195	115	328
	<b>Total 5300</b>	<b>198</b>	<b>195</b>	<b>115</b>	<b>328</b>
5421	GL and Property Expense	-	-	20,928	31,503
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>20,928</b>	<b>31,503</b>
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	3,106	6,445	6,077	3,200
5541	Cellular Telephone	9,074	7,417	7,696	9,150
5550	Laundry & Cleaning	3,266	2,079	2,799	4,754
	<b>Total 5500</b>	<b>130,646</b>	<b>131,142</b>	<b>131,773</b>	<b>132,304</b>
5630	Rents and Leases	1,574	986	1,754	1,821
5644	Repairs	33,113	25,977	35,128	37,659
5649	Computer Software Maintenance/Lic	5,779	20,183	13,675	12,880
5650	Transportation Contracts	247,319	194,851	282,380	282,500
5691	Governmental Fees	61,338	72,802	73,552	71,784
	<b>Total 5600</b>	<b>349,124</b>	<b>314,798</b>	<b>406,488</b>	<b>406,644</b>
5730	Legal	1,600	1,200	1,200	1,800
5790	Other Legal Expense	3,587	3,003	1,385	6,816
	<b>Total 5700</b>	<b>5,187</b>	<b>4,203</b>	<b>2,585</b>	<b>8,616</b>
5855	Pre-employment Testing	213	213	850	850
5890	Outside Services and Operating Costs	93,264	86,397	112,035	113,562
5892	Bank Charges	16,284	17,095	17,725	17,095
	<b>Total 5800</b>	<b>109,761</b>	<b>103,704</b>	<b>130,610</b>	<b>131,507</b>
	<b>Total 5000 Series</b>	<b>595,364</b>	<b>556,559</b>	<b>697,161</b>	<b>717,153</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6126	Construction Contract	123,953	112,251	74,911	193,278
6127	Fixtures and Fixed Equipment	2,914	2,760	4,994	5,000
	<b>Total 6100</b>	<b>126,867</b>	<b>115,011</b>	<b>79,905</b>	<b>198,278</b>
<b><u>Buildings</u></b>					
6226	Remodel Projects	-	-	10,689	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>10,689</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	1,022	454	2,034	3,002
6482	Equipment Addt'l > \$5,000	-	-	35,048	-
6485	Comp Equip Addt'l \$200 to \$4,999	2,036	-	269	270
<b>TOTAL 6400</b>		<b>3,058</b>	<b>454</b>	<b>37,351</b>	<b>3,272</b>
<b>Total 6000 Series</b>		<b>129,925</b>	<b>115,465</b>	<b>127,945</b>	<b>201,550</b>
<b>Total Expenditures</b>		<b>2,818,020</b>	<b>2,681,729</b>	<b>2,998,847</b>	<b>3,299,804</b>
<b>Contingency/Fund Balance</b>					
7925	Restricted	197,366	163,175	(36,982)	(426,090)
<b>Total 7900</b>		<b>197,366</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(426,090)</b>
<b>Total 7000 Series</b>		<b>197,366</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(426,090)</b>
<b>Total Resource 1050</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,015,386</b>	<b>\$ 2,844,904</b>	<b>\$ 2,961,866</b>	<b>\$ 2,873,714</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1070 - STUDENT HEALTH

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 2,189,378
Local Income	<u>1,482,293</u>
Total Available Funds (TAF)	<u>\$ 3,671,671</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 442,863
2000	Classified Salaries	638,821
3000	Employee Benefits	364,050
4000	Books and Supplies	103,900
5000	Services and Operating Expenses	301,825
6000	Capital Outlay	<u>28,413</u>
	Total Expenditures	1,879,872
7900	* Contingency / Reserves	<u>1,791,799</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,671,671</u>

\* 5% Contingency reserve calculated from TAF equals \$183,584



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8627 Other State Programs	\$ -	\$ -	\$ 4,615	\$ -
8820 Contributions, Gifts, Endowments	-	-	1,000	-
8876 Health Fees	1,200,072	1,340,567	1,408,609	1,430,300
8890 Lab Tests / Rx	70,200	47,011	39,222	44,100
8860 Interest	10,652	7,547	7,981	7,893
<b>Total 1.0</b>	<b><u>1,280,924</u></b>	<b><u>1,395,125</u></b>	<b><u>1,461,427</u></b>	<b><u>1,482,293</u></b>
<b>2.0 Beginning Fund Balance July 1</b>	<u>1,960,089</u>	<u>1,886,834</u>	<u>2,048,836</u>	<u>2,189,378</u>
<b>Total 2.0</b>	<b><u>1,960,089</u></b>	<b><u>1,886,834</u></b>	<b><u>2,048,836</u></b>	<b><u>2,189,378</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,241,013</u></b>	<b><u>\$ 3,281,959</u></b>	<b><u>\$ 3,510,263</u></b>	<b><u>\$ 3,671,671</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular Full Time Administrator	\$ 256,730	\$ 321,071	\$ 418,712	\$ 442,863
	<b>Total 1200</b>	<b>256,730</b>	<b>321,071</b>	<b>418,712</b>	<b>442,863</b>
	<b>Total 1000 Series</b>	<b>256,730</b>	<b>321,071</b>	<b>418,712</b>	<b>442,863</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	96,740	57,054	-	78,222
2118	Full-Time Classified Administrator	85,000	85,000	85,000	-
2119	Full-Time Classified	90,326	63,131	89,269	213,436
2129	Permanent Part-Time	51,611	61,212	38,326	41,908
2139/2339	Part-Time Hourly as Needed	274,614	239,378	187,509	298,735
2169/2369	Substitutes	-	3,441	-	-
	<b>Total 2100</b>	<b>598,291</b>	<b>509,215</b>	<b>400,104</b>	<b>632,301</b>
2331	Student Help Non-Instructional	7,843	4,925	10,100	6,000
2349	Overtime	167	-	194	520
	<b>Total 2300</b>	<b>8,009</b>	<b>4,925</b>	<b>10,295</b>	<b>6,520</b>
	<b>Total 2000 Series</b>	<b>606,300</b>	<b>514,140</b>	<b>410,399</b>	<b>638,821</b>
<b><u>Employee Benefits</u></b>					
3130	STRS - Academic Non-Teaching	20,978	26,431	36,971	47,519
	<b>Total 3100</b>	<b>20,978</b>	<b>26,431</b>	<b>36,971</b>	<b>47,519</b>
3220	PERS - Classified	26,429	16,646	13,625	34,553
	<b>Total 3200</b>	<b>26,429</b>	<b>16,646</b>	<b>13,625</b>	<b>34,553</b>
3320	OASDHI - Classified	14,339	8,977	7,135	18,115
3325	Medicare - Classified	8,679	7,370	5,787	9,177
3335	Medicare - Academic Non-Teaching	3,687	4,644	6,024	6,421
	<b>Total 3300</b>	<b>26,704</b>	<b>20,990</b>	<b>18,947</b>	<b>33,713</b>
3420	H&W - Classified	37,707	21,029	16,805	131,663
3430	H&W - Academic Non-Teaching	39,811	52,669	81,680	105,247
	<b>Total 3400</b>	<b>77,518</b>	<b>73,698</b>	<b>98,485</b>	<b>236,910</b>
3520	SUI - Classified	6,404	254	200	317
3530	SUI - Academic Non-Teaching	2,797	160	208	221
	<b>Total 3500</b>	<b>9,201</b>	<b>415</b>	<b>408</b>	<b>538</b>
3620	WC - Classified	13,700	11,767	9,326	6,388
3630	WC - Academic Non-Teaching	5,625	7,337	9,534	4,429
	<b>Total 3600</b>	<b>19,325</b>	<b>19,103</b>	<b>18,860</b>	<b>10,817</b>
3920	Other - Classified	(154)	(67)	19	-
3930	Other - Academic Non-Teaching	295	105	(224)	-
	<b>Total 3900</b>	<b>141</b>	<b>38</b>	<b>(205)</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 3000 Series</b>	<b>180,296</b>	<b>157,321</b>	<b>187,091</b>	<b>364,050</b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals/Magazines	-	-	6,400	6,400
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>6,400</b>	<b>6,400</b>
4540	Health Supplies	44,800	42,853	53,622	66,200
4555	Copying and Printing	1,270	620	2,721	2,900
4590	Office & Other Supplies	2,654	7,245	17,106	24,300
	<b>Total 4500</b>	<b>48,724</b>	<b>50,718</b>	<b>73,449</b>	<b>93,400</b>
4644	Repair Parts	-	-	-	300
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
4710	Food	783	727	1,644	3,800
	<b>Total 4700</b>	<b>783</b>	<b>727</b>	<b>1,644</b>	<b>3,800</b>
	<b>Total 4000 Series</b>	<b>49,507</b>	<b>51,445</b>	<b>81,492</b>	<b>103,900</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	278	409	96	500
	<b>Total 5000</b>	<b>278</b>	<b>409</b>	<b>96</b>	<b>500</b>
5120	Lecturers	-	-	300	300
5130	Doctors/Nurses	68,625	32,160	58,860	95,500
5198	Professional Services	28,277	-	-	-
	<b>Total 5100</b>	<b>96,902</b>	<b>32,160</b>	<b>59,160</b>	<b>95,800</b>
5210	Mileage	146	38	-	400
5220	Conferences	1,295	1,392	4,866	6,900
	<b>Total 5200</b>	<b>1,442</b>	<b>1,429</b>	<b>4,866</b>	<b>7,300</b>
5310	Memberships	500	500	350	650
	<b>Total 5300</b>	<b>500</b>	<b>500</b>	<b>350</b>	<b>650</b>
5421	GL and Property Expense	-	-	11,163	20,443
5440	Student Insurance	101,430	86,483	77,835	88,207
	<b>Total 5400</b>	<b>101,430</b>	<b>86,483</b>	<b>88,998</b>	<b>108,650</b>
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	2,734	3,979	3,800	4,400
5550	Laundry and Cleaning	40	-	41	100
5570	Waste Disposal	800	-	309	2,100
	<b>Total 5500</b>	<b>6,274</b>	<b>6,679</b>	<b>6,850</b>	<b>9,300</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5644	Repairs/Repair Supplies	269	1,308	802	1,200
5649	Computer Software Maintenance/Lic	8,255	12,995	10,976	13,300
	<b>Total 5600</b>	<b>8,524</b>	<b>14,303</b>	<b>11,778</b>	<b>14,500</b>
5790	Other Legal Expense	-	792	(429)	2,125
	<b>Total 5700</b>	<b>-</b>	<b>792</b>	<b>(429)</b>	<b>2,125</b>
5890	Outside Services and Operating Costs	24,119	18,645	13,104	36,500
5892	Bank Charges	21,638	18,240	18,564	26,500
	<b>Total 5800</b>	<b>45,757</b>	<b>36,885</b>	<b>31,668</b>	<b>63,000</b>
	<b>Total 5000 Series</b>	<b>261,107</b>	<b>179,641</b>	<b>203,338</b>	<b>301,825</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	239	-	2,320	-
	<b>Total 6200</b>	<b>239</b>	<b>-</b>	<b>2,320</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	-	2,370	7,944	18,413
6485	Comp Equip Addt'l \$200 to \$4,999	-	7,135	9,589	10,000
	<b>TOTAL 6400</b>	<b>-</b>	<b>9,505</b>	<b>17,533</b>	<b>28,413</b>
	<b>Total 6000 Series</b>	<b>239</b>	<b>9,505</b>	<b>19,853</b>	<b>28,413</b>
	<b>Total Expenditures</b>	<b>1,354,179</b>	<b>1,233,124</b>	<b>1,320,885</b>	<b>1,879,872</b>
<b>Contingency/Fund Balance</b>					
7924	Restricted	1,886,834	2,048,836	2,189,378	1,791,799
	<b>Total 7900</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>1,791,799</b>
	<b>Total 7000 Series</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>1,791,799</b>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,241,013</b>	<b>\$ 3,281,959</b>	<b>\$ 3,510,263</b>	<b>\$ 3,671,671</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1080 - COMMUNITY EDUCATION

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (236,942)
Local Income	<u>177,806</u>
Total Available Funds (TAF)	<u>\$ (59,136)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,317
2000	Classified Salaries	91,752
3000	Employee Benefits	26,021
4000	Books and Supplies	550
5000	Services and Operating Expenses	<u>80,986</u>
	Total Expenditures	203,626
7900	* Contingency / Reserves / (Deficit)	<u>(262,762)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (59,136)</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest Income	\$ 16	\$ 6	\$ 5	\$ 6
<b>8872</b> Community Activities Program Fees	<u>399,403</u>	<u>177,761</u>	<u>176,654</u>	<u>177,800</u>
<b>Total 1.0</b>	<u><b>399,419</b></u>	<u><b>177,768</b></u>	<u><b>176,659</b></u>	<u><b>177,806</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	<u>(49,063)</u>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>
<b>Total 2.0</b>	<u><b>(49,063)</b></u>	<u><b>(163,395)</b></u>	<u><b>(232,374)</b></u>	<u><b>(236,942)</b></u>
<b>Total Available Funds</b>	<u><b>\$ 350,355</b></u>	<u><b>\$ 14,373</b></u>	<u><b>\$ (55,715)</b></u>	<u><b>\$ (59,136)</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ 4,310	\$ 4,350	\$ 4,243	\$ 4,317
	<b>Total 1200</b>	<b>4,310</b>	<b>4,350</b>	<b>4,243</b>	<b>4,317</b>
	<b>Total 1000 Series</b>	<b>4,310</b>	<b>4,350</b>	<b>4,243</b>	<b>4,317</b>
<b><u>Classified Salaries</u></b>					
2117	Classified Salary F/T Supervisor	64,147	30,825	-	-
2118	Full-Time Administrator	-	2,469	4,606	4,762
2119	Classified Salary F/T	34,122	38,536	39,090	41,990
2139/2339	Classified Salary Hourly	-	400	1,000	-
2169/2369	Substitutes	2,773	-	-	-
	<b>Total 2100</b>	<b>101,042</b>	<b>72,229</b>	<b>44,697</b>	<b>46,752</b>
2399	Classified Salary Non-teaching Hrly	119,748	50,859	43,603	45,000
	<b>Total 2300</b>	<b>119,748</b>	<b>50,859</b>	<b>43,603</b>	<b>45,000</b>
	<b>Total 2000 Series</b>	<b>220,790</b>	<b>123,089</b>	<b>88,299</b>	<b>91,752</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employees	352	352	379	463
	<b>Total 3100</b>	<b>352</b>	<b>352</b>	<b>379</b>	<b>463</b>
3220	PERS - Classified Employee	11,674	8,404	5,145	5,539
	<b>Total 3200</b>	<b>11,674</b>	<b>8,404</b>	<b>5,145</b>	<b>5,539</b>
3320	OASDHI - Classified Employees	6,380	4,686	2,676	2,899
3325	Medicare Classified Employees	3,201	1,786	1,272	1,330
3335	Medicare Non-teaching Academic	62	62	62	63
	<b>Total 3300</b>	<b>9,643</b>	<b>6,534</b>	<b>4,010</b>	<b>4,292</b>
3420	H&W Classified Employees	27,849	19,004	11,909	13,931
3430	H&W Non-teaching Academic	238	275	797	787
	<b>Total 3400</b>	<b>28,087</b>	<b>19,279</b>	<b>12,706</b>	<b>14,718</b>
3520	SUI Classified Employees	2,347	62	44	46
3530	SUI Non-teaching Academic	47	2	2	2
	<b>Total 3500</b>	<b>2,394</b>	<b>64</b>	<b>46</b>	<b>48</b>
3620	Work Comp Classified Employees	5,034	2,841	2,011	918
3630	Work Comp Non-tching Academic	95	98	98	43
	<b>Total 3600</b>	<b>5,129</b>	<b>2,938</b>	<b>2,109</b>	<b>961</b>
3920	Othr Benefits Classified Employees	(267)	(272)	(2)	-
3930	Othr Benefits Academic Employees	5	10	(13)	-
	<b>Total 3900</b>	<b>(263)</b>	<b>(261)</b>	<b>(14)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>57,017</b>	<b>37,310</b>	<b>24,381</b>	<b>26,021</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	219	752	390	450
4590	Office/Other Supplies	943	242	-	100
	<b>Total 4500</b>	<b>1,162</b>	<b>994</b>	<b>390</b>	<b>550</b>
4644	Repair Parts	-	183	-	-
	<b>Total 4600</b>	<b>-</b>	<b>183</b>	<b>-</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>1,162</b>	<b>1,176</b>	<b>390</b>	<b>550</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	26,960	337	126	150
	<b>Total 5000</b>	<b>26,960</b>	<b>337</b>	<b>126</b>	<b>150</b>
5198	Professional Services	123,962	57,159	50,659	55,000
	<b>Total 5100</b>	<b>123,962</b>	<b>57,159</b>	<b>50,659</b>	<b>55,000</b>
5220	Conferences	70	-	-	-
	<b>Total 5200</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>
5310	Memberships	655	-	-	-
	<b>Total 5300</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>
5421	GL and Property Expense	-	-	1,249	1,816
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>1,249</b>	<b>1,816</b>
5510	Natural Gas	1,100	1,100	1,100	1,200
5520	Electricity	2,505	3,064	4,050	2,191
5530	Water	251	280	254	203
5570	Waste Disposal	174	183	203	126
	<b>Total 5500</b>	<b>4,031</b>	<b>4,628</b>	<b>5,606</b>	<b>3,720</b>
5622	Class Schedule Printing	40,099	-	-	-
5630	Rents & Leases	8,200	2,018	3,000	3,000
5649	Computer Software Maintenance/Lic	11,334	14,000	-	14,000
	<b>Total 5600</b>	<b>59,633</b>	<b>16,018</b>	<b>3,000</b>	<b>17,000</b>
5740	Advertising	172	-	-	-
	<b>Total 5700</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>
5890	Outside Services and Operating Costs	9,900	-	-	-
5892	Bank Card Charges	5,089	2,680	3,273	3,300
	<b>Total 5800</b>	<b>14,989</b>	<b>2,680</b>	<b>3,273</b>	<b>3,300</b>
	<b>Total 5000 Series</b>	<b>230,472</b>	<b>80,822</b>	<b>63,914</b>	<b>80,986</b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total Expenditures</b>	<u>513,751</u>	<u>246,747</u>	<u>181,227</u>	<u>203,626</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Unrestricted	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
	<b>Total 7900</b>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
	<b>Total 7000 Series</b>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
<b>Total Resource 1080</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 350,355</u>	<u>\$ 14,373</u>	<u>\$ (55,715)</u>	<u>\$ (59,136)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1090 - PERFORMANCE RIVERSIDE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ (806,433)
Local Income	\$ 335,721	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>610,721</u>
Total Available Funds (TAF)		<u>\$ (195,712)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 8,431
2000	Classified Salaries	172,016
3000	Employee Benefits	75,183
4000	Books and Supplies	11,163
5000	Services and Operating Expenses	<u>212,413</u>
	Total Expenditures	479,206
7900	Contingency / Reserves / (Deficit)	<u>(674,918)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (195,712)</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8820 Donations	\$ 118,080	\$ 27,170	\$ 40,425	\$ 62,000
8848 Box Office Receipts	395,597	212,035	210,666	231,733
8860 Interest Income	24	22	7	10
8890 Other Local Income	<u>4,700</u>	<u>2,700</u>	<u>38,162</u>	<u>41,978</u>
<b>Total 1.0</b>	<b><u>518,401</u></b>	<b><u>241,927</u></b>	<b><u>289,260</u></b>	<b><u>335,721</u></b>
<b>2.0 Incoming Transfer</b>				
From Resource 1110	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>275,000</u>
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>275,000</u></b>	<b><u>275,000</u></b>
<b>3.0 Beginning Balance July 1</b>				
	<u>(269,707)</u>	<u>(500,033)</u>	<u>(909,778)</u>	<u>(806,433)</u>
<b>Total 3.0</b>	<b><u>(269,707)</u></b>	<b><u>(500,033)</u></b>	<b><u>(909,778)</u></b>	<b><u>(806,433)</u></b>
<b>Total Available Funds</b>	<b><u>\$ 248,694</u></b>	<b><u>\$ (258,106)</u></b>	<b><u>\$ (345,517)</u></b>	<b><u>\$ (195,712)</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ -	\$ 66,499	\$ (1,866)	\$ -
	<b>Total 1200</b>	<b>-</b>	<b>66,499</b>	<b>(1,866)</b>	<b>-</b>
1490	Special Assignments	2,994	5,639	8,874	8,431
	<b>Total 1400</b>	<b>2,994</b>	<b>5,639</b>	<b>8,874</b>	<b>8,431</b>
	<b>Total 1000 Series</b>	<b>2,994</b>	<b>72,137</b>	<b>7,008</b>	<b>8,431</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	82,346	-	-	-
2119	Classified Full Time	127,965	146,560	144,801	154,016
2129	Permanent Part-Time	29,325	5,517	2,722	-
2139/2339	Classified Hourly	31,273	8,204	7,998	8,000
	<b>Total 2100</b>	<b>270,909</b>	<b>160,281</b>	<b>155,521</b>	<b>162,016</b>
2331	Student Help Non-Instructional	-	9,284	6,997	10,000
2349	Classified Overtime	15,169	(3,141)	1,496	-
	<b>Total 2300</b>	<b>15,169</b>	<b>6,143</b>	<b>8,493</b>	<b>10,000</b>
	<b>Total 2000 Series</b>	<b>286,078</b>	<b>166,425</b>	<b>164,014</b>	<b>172,016</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employee	247	5,797	788	905
	<b>Total 3100</b>	<b>247</b>	<b>5,797</b>	<b>788</b>	<b>905</b>
3220	PERS Classified Employee	27,112	16,608	17,350	18,246
	<b>Total 3200</b>	<b>27,112</b>	<b>16,608</b>	<b>17,350</b>	<b>18,246</b>
3320	OASDHI Classified Employee	14,893	10,865	9,063	9,549
3325	Medicare Classified Employee	3,910	2,651	2,233	2,349
3335	Medicare Non-teaching Academic	43	1,019	129	122
	<b>Total 3300</b>	<b>18,846</b>	<b>14,536</b>	<b>11,425</b>	<b>12,020</b>
3420	H&W Classified Employee	52,710	39,911	38,837	42,098
3430	H&W Non-teaching Academic	-	10,383	-	25
	<b>Total 3400</b>	<b>52,710</b>	<b>50,294</b>	<b>38,837</b>	<b>42,123</b>
3520	SUI Classified Employee	2,833	92	78	81
3530	SUI Other Academic Employee	17	35	4	4
	<b>Total 3500</b>	<b>2,850</b>	<b>127</b>	<b>82</b>	<b>85</b>
3620	Work Comp Classified Employee	6,059	4,425	3,705	1,720
3630	Work Comp Non-tching Academic	69	1,609	203	84
	<b>Total 3600</b>	<b>6,128</b>	<b>6,034</b>	<b>3,908</b>	<b>1,804</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3920	Other Benefits Classified Employee	1,102	(3,439)	180	-
3930	Other - Academic Non-Teaching	-	236	(236)	-
	<b>Total 3900</b>	<b>1,102</b>	<b>(3,203)</b>	<b>(57)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>108,995</b>	<b>90,193</b>	<b>72,333</b>	<b>75,183</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	12,242	10,085	8,359	6,200
4580	Theater Supplies	6,156	1,834	4,379	4,963
4590	Office/Other Supplies	(332)	493	-	-
	<b>Total 4500</b>	<b>18,066</b>	<b>12,412</b>	<b>12,738</b>	<b>11,163</b>
	<b>Total 4000 Series</b>	<b>18,066</b>	<b>12,412</b>	<b>12,738</b>	<b>11,163</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	1,456	1,875	457	127
	<b>Total 5000</b>	<b>1,456</b>	<b>1,875</b>	<b>457</b>	<b>127</b>
5198	Professional Services	239,931	238,000	121,488	125,600
	<b>Total 5100</b>	<b>239,931</b>	<b>238,000</b>	<b>121,488</b>	<b>125,600</b>
5210	Mileage	542	-	-	-
5219	Other Travel Expense	-	2,360	3,489	2,671
	<b>Total 5200</b>	<b>542</b>	<b>2,360</b>	<b>3,489</b>	<b>2,671</b>
5421	GL & Property Expenses	-	-	2,309	3,410
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>2,309</b>	<b>3,410</b>
5520	Electricity	700	700	700	700
5550	Laundry & Cleaning	213	-	-	-
	<b>Total 5500</b>	<b>913</b>	<b>700</b>	<b>700</b>	<b>700</b>
5630	Rents & Leases	50,515	28,499	31,504	35,136
5632	Scenic Rentals	4,400	8,000	23,033	23,044
5633	Costume Rentals	6,741	15,112	15,853	14,625
5650	Transportation Contracts	6,455	3,769	243	600
	<b>Total 5600</b>	<b>68,111</b>	<b>55,379</b>	<b>70,632</b>	<b>73,405</b>
5740	Advertising	18,383	8,724	3,200	4,500
	<b>Total 5700</b>	<b>18,383</b>	<b>8,724</b>	<b>3,200</b>	<b>4,500</b>
5892	Bank Card Charges	3,257	3,467	2,548	2,000
	<b>Total 5800</b>	<b>3,257</b>	<b>3,467</b>	<b>2,548</b>	<b>2,000</b>
	<b>Total 5000 Series</b>	<b>332,593</b>	<b>310,505</b>	<b>204,823</b>	<b>212,413</b>
	<b>Total Expenditures</b>	<b>748,726</b>	<b>651,672</b>	<b>460,915</b>	<b>479,206</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(1,006,833)	(828,235)	(806,432)	(674,918)
	<b>Total 7900</b>	<b><u>(1,006,833)</u></b>	<b><u>(828,235)</u></b>	<b><u>(806,432)</u></b>	<b><u>(674,918)</u></b>
	<b>Total 7000 Series</b>	<b><u>(1,006,833)</u></b>	<b><u>(828,235)</u></b>	<b><u>(806,432)</u></b>	<b><u>(674,918)</u></b>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ (258,106)</u></b>	<b><u>\$ (176,563)</u></b>	<b><u>\$ (345,517)</u></b>	<b><u>\$ (195,712)</u></b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1110 - BOOKSTORE (CONTRACTOR-OPERATED)

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 208,317
Local Income	<u>1,035,037</u>
Total Available Funds (TAF)	<u>\$ 1,243,354</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200 and 3300	306,503
8999	Intrafund Transfer to Resources 1000 and 1090	<u>887,035</u>
	Total Expenditures	1,237,138
7900	* Contingency / Reserves	<u>6,216</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,243,354</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8847</b> Bookstore Commissions	\$ 769,157	\$ 918,939	\$ 1,000,931	\$ 1,034,740
<b>8860</b> Interest	193	249	297	297
<b>Total 1.0</b>	<u>769,350</u>	<u>919,188</u>	<u>1,001,228</u>	<u>1,035,037</u>
 <b>2.0 Beginning Balance July 1</b>				
<b>Total 2.0</b>	<u>56,242</u>	<u>90,378</u>	<u>132,095</u>	<u>208,317</u>
 <b>Total Available Funds</b>	 <u>\$ 825,591</u>	 <u>\$ 1,009,566</u>	 <u>\$ 1,133,323</u>	 <u>\$ 1,243,354</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	\$ 30	\$ -	\$ -	\$ -
	<b>Total 4500</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	170	28	-	-
	<b>Total 5000</b>	<b>170</b>	<b>28</b>	<b>-</b>	<b>-</b>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	<b>Total 5500</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
	<b>Total 5000 Series</b>	<b>43,770</b>	<b>43,628</b>	<b>43,600</b>	<b>43,600</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	441,414	483,843	256,503	231,503
7390	To Resource 3300	-	-	99,903	75,000
	<b>Total 7300</b>	<b>441,414</b>	<b>483,843</b>	<b>356,406</b>	<b>306,503</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	250,000	350,000	250,000	612,035
8999	To Resource 1090	-	-	275,000	275,000
	<b>Total 8999</b>	<b>250,000</b>	<b>350,000</b>	<b>525,000</b>	<b>887,035</b>
	<b>Total Expenditures</b>	<b>735,214</b>	<b>877,471</b>	<b>925,006</b>	<b>1,237,138</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	90,378	132,095	208,317	6,216
	<b>Total 7900</b>	<b>90,378</b>	<b>132,095</b>	<b>208,317</b>	<b>6,216</b>
	<b>Total 7000 Series</b>	<b>531,792</b>	<b>615,938</b>	<b>564,723</b>	<b>312,719</b>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 825,591</b>	<b>\$ 1,009,566</b>	<b>\$ 1,133,323</b>	<b>\$ 1,243,354</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1120 - CENTER FOR SOCIAL JUSTICE AND CIVIL LIBERTIES

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	5,468
Local Income	\$	25,100	
Intrafund Transfer From Resource 1000		<u>159,847</u>	
Total Income			<u>184,947</u>
Total Available Funds (TAF)		\$	<u>190,415</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	81,836
3000	Employee Benefits		53,807
4000	Books and Supplies		6,100
5000	Services and Operating Expenses		<u>47,672</u>
	Total Expenditures		189,415
7900	* Contingency / Reserves		<u>1,000</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>190,415</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 56	\$ 100	\$ 56	\$ 100
<b>8890</b> City of Riverside	59,000	25,000	25,000	25,000
<b>Total 1.0</b>	<u>59,056</u>	<u>25,100</u>	<u>25,056</u>	<u>25,100</u>
<b>2.0 Intrafund Transfer</b>				
<b>8999</b> From Resource 1000	-	99,373	110,900	159,847
<b>Total 2.0</b>	<u>-</u>	<u>99,373</u>	<u>110,900</u>	<u>159,847</u>
<b>3.0 Beginning Balance July 1</b>	-	(5,383)	24,243	5,468
<b>Total 3.0</b>	<u>-</u>	<u>(5,383)</u>	<u>24,243</u>	<u>5,468</u>
<b>Total Available Funds</b>	<u>\$ 59,056</u>	<u>\$ 119,090</u>	<u>\$ 160,199</u>	<u>\$ 190,415</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1219	Counselors/Librarians/Release Time	\$ 5,555	\$ -	\$ -	\$ -
	<b>Total 1200</b>	<b>5,555</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>5,555</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	-	36,390	74,428	81,836
	<b>Total 2100</b>	<b>-</b>	<b>36,390</b>	<b>74,428</b>	<b>81,836</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>36,390</b>	<b>74,428</b>	<b>81,836</b>
<b><u>Employee Benefits</u></b>					
3220	PERS	-	4,044	8,814	9,695
	<b>Total 3200</b>	<b>-</b>	<b>4,044</b>	<b>8,814</b>	<b>9,695</b>
3320	OASDHI Classified Employee	-	2,191	4,641	5,074
3325	Medicare Classified Employee	-	512	1,086	1,187
3335	Medicare - Academic Non-Teaching	81	-	-	-
	<b>Total 3300</b>	<b>81</b>	<b>2,703</b>	<b>5,727</b>	<b>6,261</b>
3420	H&W	-	13,956	26,120	36,992
	<b>Total 3400</b>	<b>-</b>	<b>13,956</b>	<b>26,120</b>	<b>36,992</b>
3520	SUI Classified Employee	-	18	37	41
3530	SUI - Academic Non-Teaching	61	-	-	-
	<b>Total 3500</b>	<b>61</b>	<b>18</b>	<b>37</b>	<b>41</b>
3620	Work Comp - Academic Non-Teaching	-	809	1,715	818
3630	Work Comp Non-tching Academic	127	-	-	-
	<b>Total 3600</b>	<b>127</b>	<b>809</b>	<b>1,715</b>	<b>818</b>
3920	Other Benefits	-	105	(46)	-
	<b>Total 3900</b>	<b>-</b>	<b>105</b>	<b>(46)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>269</b>	<b>21,635</b>	<b>42,367</b>	<b>53,807</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	1,401	307	105	210
	<b>Total 4200</b>	<b>1,401</b>	<b>307</b>	<b>105</b>	<b>210</b>
4555	Copying and Printing	38	498	447	490
4590	Office/Other Supplies	1,296	580	469	5,400
	<b>Total 4500</b>	<b>1,334</b>	<b>1,078</b>	<b>916</b>	<b>5,890</b>
	<b>Total 4000 Series</b>	<b>2,735</b>	<b>1,385</b>	<b>1,021</b>	<b>6,100</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	600	-	-	-
	<b>Total 5100</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>
5210	Mileage	51	-	-	-
5220	Conference Attendance	-	35	-	50
	<b>Total 5200</b>	<b>51</b>	<b>35</b>	<b>-</b>	<b>50</b>
5310	Memberships	2,650	-	150	150
	<b>Total 5300</b>	<b>2,650</b>	<b>-</b>	<b>150</b>	<b>150</b>
5421	GL & Property Expenses	-	-	1,005	1,547
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>1,005</b>	<b>1,547</b>
5510	Natural Gas	836	494	406	2,000
5520	Electricity	49,326	31,973	29,890	38,875
5530	Water	1,235	1,152	1,131	3,000
5541	Cellular Telephone	282	418	-	500
	<b>Total 5500</b>	<b>51,679</b>	<b>34,037</b>	<b>31,427</b>	<b>44,375</b>
5790	Other Legal Fees	-	79	150	100
	<b>Total 5700</b>	<b>-</b>	<b>79</b>	<b>150</b>	<b>100</b>
5890	Other Services	-	360	1,308	1,450
	<b>Total 5800</b>	<b>-</b>	<b>360</b>	<b>1,308</b>	<b>1,450</b>
	<b>Total 5000 Series</b>	<b>54,980</b>	<b>34,511</b>	<b>34,040</b>	<b>47,672</b>
<b><u>Capital Outlay</u></b>					
6481	Equip Add'l < \$5000	-	926	2,875	-
6485	Comp Equip Add'l \$200 to \$4,999	900	-	-	-
	<b>Total 6400</b>	<b>900</b>	<b>926</b>	<b>2,875</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>900</b>	<b>926</b>	<b>2,875</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>64,439</b>	<b>94,847</b>	<b>154,731</b>	<b>189,415</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(5,383)	24,243	5,468	1,000
	<b>Total 7900</b>	<b>(5,383)</b>	<b>24,243</b>	<b>5,468</b>	<b>1,000</b>
	<b>Total 7000 Series</b>	<b>(5,383)</b>	<b>24,243</b>	<b>5,468</b>	<b>1,000</b>
<b>Total Resource 1120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 59,056</b>	<b>\$ 119,090</b>	<b>\$ 160,199</b>	<b>\$ 190,415</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1170 - CUSTOMIZED SOLUTIONS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 419,187
Local Income	<u>1,013,791</u>
Total Available Income (TAF)	<u>\$ 1,432,978</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 13,028
2000	Classified Salaries	149,809
3000	Employee Benefits	77,645
4000	Books and Supplies	33,473
5000	Services and Operating Expenses	905,686
6000	Capital Outlay	9,528
8999	Intrafund Transfer to Resource 1000	<u>56,714</u>
	Total Expenditures	1,245,883
7900	* Contingency / Reserves	<u>187,095</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 1,432,978</u>

\* 5% Contingency reserve calculated from TAF equals \$71,649

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8831 Brenner-Fiedler & Associates SPP 445	\$ 500	\$ -	\$ -	\$ -
8831 City of Rvrstd Human Resrc SPP 484	15,300	1,903	1,200	7,500
8831 Clark Western Dietrich Building Sys SPP 47C	-	4,800	-	-
8831 Cryoquip SPP 461	-	-	2,000	-
8831 Combustion Associates, Inc. SPP 446	-	-	-	2,000
8831 El Camino Community College Dist SPP 423	8,443	-	-	-
8831 ETP - Core SPP 449	183,960	510,631	175,975	183,285
8831 ETP - Core SPP 469	-	-	821,421	429,826
8831 ETP - Alternative Fuel SPP 450	19,199	52,567	232,183	123,875
8831 International Rectifier SPP 477	-	78,888	58,009	161,755
8831 McClane Company SPP 433	-	800	800	-
8831 Riverside Community Hospital SPP 440	2,000	1,600	-	-
8831 Riverside County Office of Ed SPP 457	-	-	3,000	3,000
8831 Riverside County Regional Med Ctr SPP 473	5,937	13,433	11,425	-
8831 Riverside County Transportation SPP 458	-	-	2,500	2,250
8831 Samaha & Associates, Inc. SPP 498	-	1,000	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8831 West Virginia University Research SPP 488	12,500	-	-	-
8860 Interest	282	-	-	300
8890 Other Local Income	(100)	-	-	-
<b>Total 1.0</b>	<u><b>248,022</b></u>	<u><b>665,622</b></u>	<u><b>1,308,513</b></u>	<u><b>1,013,791</b></u>
<b>2.0 Beginning Balance July 1</b>				
	73,559	92,346	577	419,187
<b>Total 2.0</b>	<u><b>73,559</b></u>	<u><b>92,346</b></u>	<u><b>577</b></u>	<u><b>419,187</b></u>
<b>Total Available Funds</b>	<u><b>\$ 321,581</b></u>	<u><b>\$ 757,968</b></u>	<u><b>\$ 1,309,090</b></u>	<u><b>\$ 1,432,978</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1330	Part-Time Teaching Fall	\$ -	\$ 12,035	\$ 6,306	\$ 3,432
1331	Part-Time Teaching Summer	-	-	965	-
1333	Part-Time Teaching Spring	-	13,130	6,848	3,115
1334	Part-Time Teaching Summer (Even years)	-	1,918	1,951	1,203
	<b>Total 1300</b>	<b>-</b>	<b>27,083</b>	<b>16,070</b>	<b>7,750</b>
1439	Part Time - Counselors/Librarians/Overlo	-	2,416	-	2,031
1490	Academic Special Project	5,766	15,473	8,187	3,247
	<b>Total 1400</b>	<b>5,766</b>	<b>17,888</b>	<b>8,187</b>	<b>5,278</b>
	<b>Total 1000 Series</b>	<b>5,766</b>	<b>44,971</b>	<b>24,257</b>	<b>13,028</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	26,290	78,067	87,521	90,470
2119	Full Time Regular	11,054	44,921	54,745	59,268
	<b>Total 2100</b>	<b>37,344</b>	<b>122,989</b>	<b>142,266</b>	<b>149,738</b>
2349	Overtime	-	85	-	71
	<b>Total 2300</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>71</b>
	<b>Total 2000 Series</b>	<b>37,344</b>	<b>123,073</b>	<b>142,266</b>	<b>149,809</b>
<b><u>Employee Benefits</u></b>					
3110	STRS - Teachers & Aides	-	2,234	867	832
3130	STRS - Academic Non-Teaching	440	1,326	727	566
	<b>Total 3100</b>	<b>440</b>	<b>3,560</b>	<b>1,594</b>	<b>1,398</b>
3220	PERS Classified	4,065	13,622	16,885	17,740
3230	PERS - Academic Non-Teaching	-	142	-	-
	<b>Total 3200</b>	<b>4,065</b>	<b>13,765</b>	<b>16,885</b>	<b>17,740</b>
3315	Medicare - Teachers & Aides	-	393	233	112
3320	OASDHI Classified	2,207	7,428	8,893	9,284
3325	Medicare Classified	516	1,737	2,080	2,172
3330	OASDI - Academic Non-Teaching	-	77	-	-
3335	Medicare - Academic Non-Teaching	84	259	119	77
	<b>Total 3300</b>	<b>2,807</b>	<b>9,895</b>	<b>11,325</b>	<b>11,645</b>
3410	H & W - Teachers & Aides	-	-	-	23
3420	H&W Classified	8,291	28,061	34,328	45,112
3430	H & W - Academic Non-Teaching	-	-	-	16
	<b>Total 3400</b>	<b>8,291</b>	<b>28,061</b>	<b>34,328</b>	<b>45,151</b>
3510	SUI - Teachers & Aides	-	14	8	4
3520	SUI Classified	392	60	72	75
3530	SUI - Academic Non-Teaching	63	9	4	3



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 3500</b>	<b>455</b>	<b>82</b>	<b>84</b>	<b>82</b>
<b>3610</b>	WC - Teachers & Aides	-	620	368	78
<b>3620</b>	Work Comp Classified	782	2,744	3,285	1,498
<b>3630</b>	WC - Academic Non-Teaching	132	410	188	53
	<b>Total 3600</b>	<b>914</b>	<b>3,774</b>	<b>3,840</b>	<b>1,629</b>
<b>3920/30</b>	Other Benefits	372	105	(129)	-
	<b>Total 3900</b>	<b>372</b>	<b>105</b>	<b>(129)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>17,344</b>	<b>59,241</b>	<b>67,927</b>	<b>77,645</b>
<u>Books and Supplies</u>					
<b>4230</b>	Reference and Other Books	-	-	-	240
	<b>Total 4200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>4320</b>	Instructional Supplies	-	1,669	3,854	1,426
	<b>Total 4300</b>	<b>-</b>	<b>1,669</b>	<b>3,854</b>	<b>1,426</b>
<b>4555</b>	Copying and Printing	-	6	-	600
<b>4590</b>	Other Supplies	253	516	1,269	1,594
<b>4599</b>	Cont Ed Instr Suppl	9,351	8,522	1,046	29,613
	<b>Total 4500</b>	<b>9,604</b>	<b>9,044</b>	<b>2,315</b>	<b>31,807</b>
	<b>Total 4000 Series</b>	<b>9,604</b>	<b>10,713</b>	<b>6,170</b>	<b>33,473</b>
<u>Services and Operating Expenses</u>					
<b>5045</b>	Postage	185	21	11	179
	<b>Total 5000</b>	<b>185</b>	<b>21</b>	<b>11</b>	<b>179</b>
<b>5110</b>	Consultants	28,275	60,654	110,225	38,596
<b>5197</b>	Grant/Contract Sub Agreement	82,475	381,186	451,552	620,687
<b>5198</b>	Professional Services	-	1,075	715	29,807
	<b>Total 5100</b>	<b>110,750</b>	<b>442,915</b>	<b>562,492</b>	<b>689,090</b>
<b>5210</b>	Mileage	120	4,840	2,042	14,739
<b>5211</b>	Meeting Expense	-	-	500	500
<b>5219</b>	Other Travel Expense	-	-	50	125
<b>5220</b>	Conference Attendance	491	324	1,977	2,793
	<b>Total 5200</b>	<b>611</b>	<b>5,164</b>	<b>4,570</b>	<b>18,157</b>
<b>5310</b>	Memberships and Dues	1,500	2,500	-	-
	<b>Total 5300</b>	<b>1,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>5421</b>	GL & Property Expenses	-	-	2,248	3,076
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>2,248</b>	<b>3,076</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5520	Electricity	2,630	3,332	4,565	3,400
5530	Water	270	435	317	450
5540	Telephone	-	-	-	150
5541	Cellular Telephone	1,025	1,009	1,065	1,125
5570	Waste Disposal	217	229	254	250
	<b>Total 5500</b>	<b>4,143</b>	<b>5,005</b>	<b>6,201</b>	<b>5,375</b>
5649	Computer Software Maintenance/Lic	-	-	-	5,620
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,620</b>
5740	Advertising	-	-	-	500
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
5890	Outside Services and Operating Costs	41,804	49,665	42,780	183,689
	<b>Total 5800</b>	<b>41,804</b>	<b>49,665</b>	<b>42,780</b>	<b>183,689</b>
	<b>Total 5000 Series</b>	<b>158,993</b>	<b>505,269</b>	<b>618,303</b>	<b>905,686</b>
<b>Capital Outlay</b>					
6481	Equip Add'l \$200-4999	184	-	-	9,528
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	30,981	-
	<b>Total 6400</b>	<b>184</b>	<b>-</b>	<b>30,981</b>	<b>9,528</b>
	<b>Total 6000 Series</b>	<b>184</b>	<b>-</b>	<b>30,981</b>	<b>9,528</b>
	<b>Total Expenditures</b>	<b>229,235</b>	<b>743,268</b>	<b>889,903</b>	<b>1,189,169</b>
<b>Intrafund Transfer</b>					
8999	To Resource 1000	-	14,124	-	56,714
	<b>Total 8999</b>	<b>-</b>	<b>14,124</b>	<b>-</b>	<b>56,714</b>
<b>Contingency/Fund Balance</b>					
7910	Unrestricted	92,346	577	419,187	187,095
	<b>Total 7900</b>	<b>92,346</b>	<b>577</b>	<b>419,187</b>	<b>187,095</b>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 321,581</b>	<b>\$ 757,968</b>	<b>\$ 1,309,090</b>	<b>\$ 1,432,978</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1180 - REDEVELOPMENT PASS - THROUGH

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 9,478,952
Local Income	<u>1,700,000</u>
Total Available Income (TAF)	<u>\$ 11,178,952</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 380,028
6000	Capital Outlay	<u>6,720,236</u>
	Total Expenditures	7,100,264
7900	* Contingency / Reserves	<u>4,078,688</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 11,178,952</u>

\* 5% Contingency reserve calculated from TAF equals \$558,948

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8850 Rents & Leases	\$ 7,160	\$ 5,959	\$ 8,054	\$ 6,000
8860 Interest	36,884	29,860	30,846	30,300
8890 Redevelopment Agency Pass-Thru	<u>1,470,356</u>	<u>1,508,689</u>	<u>1,743,930</u>	<u>1,663,700</u>
<b>Total 1.0</b>	<b><u>1,514,400</u></b>	<b><u>1,544,508</u></b>	<b><u>1,782,830</u></b>	<b><u>1,700,000</u></b>
<b>2.0 Beginning Balance July 1</b>	<u>6,167,452</u>	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>
<b>Total 2.0</b>	<b><u>6,167,452</u></b>	<b><u>7,410,310</u></b>	<b><u>8,352,058</u></b>	<b><u>9,478,952</u></b>
<b>Total Available Funds</b>	<b><u>\$ 7,681,852</u></b>	<b><u>\$ 8,954,818</u></b>	<b><u>\$ 10,134,888</u></b>	<b><u>\$ 11,178,952</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	\$ -	\$ 1,394	\$ 802	\$ -
	<b>Total 4500</b>	<b>-</b>	<b>1,394</b>	<b>802</b>	<b>-</b>
4644	Repair Supplies	-	3,881	4,415	-
	<b>Total 4600</b>	<b>-</b>	<b>3,881</b>	<b>4,415</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>5,275</b>	<b>5,217</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	154,519	82,585	78,332	128,628
	<b>Total 5100</b>	<b>154,519</b>	<b>82,585</b>	<b>78,332</b>	<b>128,628</b>
5510	Natural Gas	8,394	7,235	6,419	9,000
5520	Electricity	48,248	51,330	48,900	56,500
5530	Water	959	644	718	1,000
5540	Telephone	-	86,649	95,589	181,800
5570	Waste Disposal	2,484	2,545	2,574	3,100
	<b>Total 5500</b>	<b>60,085</b>	<b>148,403</b>	<b>154,200</b>	<b>251,400</b>
5644	Repairs	-	780	4,048	-
	<b>Total 5600</b>	<b>-</b>	<b>780</b>	<b>4,048</b>	<b>-</b>
5890	Other Services	535	-	-	-
	<b>Total 5800</b>	<b>535</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>215,139</b>	<b>231,768</b>	<b>236,580</b>	<b>380,028</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6212	Engineering	-	-	4,473	-
6216	Construction	-	-	3,106	5,733,920
6219	Other	-	-	10,425	-
6223	Architect's Fees	9,480	-	-	9,520
6224	Testing	-	-	-	15,867
6226	Remodel	29,432	-	163,988	-
6227	Fixtures/Fixed Equipment	2,178	7,966	15,681	21,557
6229	Other	2,828	-	(42)	27,817
	<b>Total 6200</b>	<b>43,918</b>	<b>7,966</b>	<b>197,631</b>	<b>5,808,681</b>
<b>Equipment</b>					
6481	Equip Add'l <\$5000	12,485	164,809	23,855	274,980
6482	Equip Add'l >\$5000	-	124,596	26,095	111,775
6485	Computer Equip Add'l <\$4999	-	68,347	10,242	524,800
6486	Computer Equip Add'l >5000	-	-	156,316	-
	<b>Total 6400</b>	<b>12,485</b>	<b>357,752</b>	<b>216,508</b>	<b>911,555</b>
	<b>Total 6000 Series</b>	<b>56,403</b>	<b>365,718</b>	<b>414,139</b>	<b>6,720,236</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total Expenditures</b>	<u>271,542</u>	<u>602,760</u>	<u>655,936</u>	<u>7,100,264</u>
 <b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,078,688</u>
	<b>Total 7900</b>	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,078,688</u>
 <b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 7,681,852</u>	<u>\$ 8,954,818</u>	<u>\$ 10,134,888</u>	<u>\$ 11,178,952</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL PROGRAMS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income		\$	14,548,567
State Income			31,240,235
Local Income			2,492,279
Intrafund Transfers			<u>1,008,341</u>
Total Income			<u>49,289,422</u>
Total Available Funds (TAF)		\$	<u>49,289,422</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,448,279
2000	Classified Salaries		11,449,237
3000	Employee Benefits		5,604,435
4000	Books and Supplies		5,979,653
5000	Services and Operating Expenses		15,909,532
6000	Capital Outlay		4,641,546
7600	Student Grants / Bus Passes		<u>1,256,740</u>
	Total Expenditures		49,289,422
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>49,289,422</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>					
8120	38 Upward Bound TRIO Riverside SPP 038	\$ 199,612	\$ 216,029	\$ 226,904	\$ 393,726
8120	39 Upward Bound TRIO Riverside SPP 039	28,813	-	-	-
8120	64 Student Support Services Project SPP 064	-	-	-	220,000
8120	65 Disabled Student Support Services Program SPP 065	-	-	-	220,000
8120	66 Veterans Student Support Services Project SPP 066	-	-	-	220,000
8190	98 Foster and Kinship Care SPP 098	52,964	47,427	47,854	67,128
8120	104 SSS Trio - Moreno Valley 10/15 SPP 104	255,195	198,532	214,885	32,364
8120	105 SSS Rise - Norco 10/15 SPP 105	257,639	209,505	147,560	90,294
8120	106 SSS Trio - Riverside 10/15 SPP 106	261,645	220,901	205,771	41,823
8190	108 Tri-Tech Small Bus Development SPP 108	-	227,333	72,667	340,000
8190	109 Tri-Tech Small Bus Development SPP 109	162,962	113,692	177,408	162,592
8190	113 Tri-Tech Small Business Jobs Act SPP 113	218,562	85,765	-	-
8190	128 Tri-Tech Small Bus Development 2015 C/O SPP 128	-	-	5,124	31,941
8190	131 Tri-Tech Small Bus Development SPP 131	76,108	-	-	220,000
8190	140 ARRA So Calif Logistics Tech Collaborative SPP 140	152,257	-	-	-
8120	143 Upward Bound TRIO Norco CNUSD2 SPP 143	115,939	-	-	-
8190	145 Procurement Assistance SPP 145	137,034	103,760	140,884	293,075
8190	147 Procurement Assistance SPP 147	151,212	119,884	149,906	143,169
8120	154 Title V HSI Coop MV/UCR SPP 154	32,763	-	-	-
8120	156 Title V Norco Campus 09/14 SPP 156	571,344	437,499	220,809	156,432
8190	157 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	93,472	93,203	98,608	102,334
8190	183 Workability Grant SPP 183	215,732	252,225	247,725	290,060
8120	194 Title V Moreno Valley Campus 09/14 SPP 194	393,363	487,353	418,446	123,945
8120	195 Title V HSI Coop Program Norco CSUSB SPP 195	707,617	817,514	830,557	249,034
8120	196 Title V HSI Pathways to Excellence SPP 196	616,934	879,306	644,583	839,568
8120	199 Title V HSI Stem and Articulation Programs SPP 199	700,910	1,654,148	891,121	1,113,551
8190	208 Allied Health - Health Care and Facilities SPP 208	70,456	-	-	-
8190	209 California State Trade Export Program SPP 209	153,175	-	-	-
8190	213 Affordable Care Act - Expansion of PA Trng SPP 213	413,424	325,329	-	-
8190	217 California State Trade Export Program SPP 217	58,641	77,853	30,610	-
8190	219 Post-Emancipation Services SPP 219	146,726	-	-	-
8190	220 Riv Cty Emancipation Svc SPP 220	365,402	-	-	-
8190	230 ECS Consortium Grant SPP 230	18,742	18,750	18,450	18,750
8120	242 Student Support Services TRIO - Norco 10/15 SPP 242	271,304	188,012	236,236	54,338
8190	253 Fast Track to the AND Prog SPP 253	118,385	-	-	-
8190	257 Nursing Ed Practice & Retention 10/13 SPP 257	327,958	57,766	-	-
8120	283 Upward Bound - Vista Del Lago SPP 283	137,468	228,160	257,508	363,789
8120	284 Upward Bound - AUSD SPP 284	252,267	265,225	268,586	495,342
8120	285 Upward Bound - Centennial SPP 285	238,979	279,237	307,366	389,038
8120	286 Upward Bound - Corona SPP 286	187,108	218,502	263,047	318,268
8190	289 Riverside Urban Area Security Initiative SPP 289	1,806	2,420	-	6,000
8190	290 @LIKE Career Pathways Program SPP 290	-	3,634	-	-
8190	291 College Connection II SPP 291	-	-	-	68,890
8190	292 California Family Life Center - Rubidoux SPP 292	-	11,749	11,410	-
8120	297 SSS RISE - Norco 15/20 SPP 297	-	-	-	220,000



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8150	300 FWS Off Campus SPP 300	-	99,862	160,799	113,774
8150	301 FWS Off Campus America Reads SPP 301	-	7,887	28,396	-
8150	302 FWS Off Campus America Counts SPP 302	-	5,939	18,852	-
8150	303 FWS Off Campus Literacy SPP 303	-	4,198	4,206	-
8150	304 FWS On Campus SPP 304	-	771,835	723,821	927,283
8150	305 FWS On Campus CalWORKs (25%) SPP 305	-	49,373	58,025	-
8150	306 FWS On Campus CalWORKs (75%) SPP 306	-	26,314	3,982	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	-	3,513	-
8190	323 NSF Supply Chain Technology Education SPP 323	877,019	758,142	678,835	763,830
8120	324 Project Technology Access Program SPP 324	604,374	1,322,571	910,899	1,028,354
8190	334 Trade Adj Assistance CC & Career Training SPP 334	-	-	46,333	2,495,037
8190	336 Federal and State Technology (FAST) SPP 336	-	-	22,453	15,356
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	-	-	-	231,103
8120	341 FIPSE Public Safety Education & Training SPP 341	224,234	-	-	-
8190	353 UCR/USDA Building Bridges Nano-Water SPP 353	26,350	10,120	27,537	25,134
8130	354 CA Gang Reduction, Intervention & Preventn SPP 354	8,642	-	-	-
8140	366 TANF 50% SPP 366	159,432	166,487	187,414	183,612
8170	370 VTEA SPP 370	1,258,609	1,065,779	1,039,482	1,093,259
8170	371 CTE Transitions SPP 371	136,963	104,767	85,637	135,357
8170	372 Career Technical Education Research SPP 372	-	-	10,000	-
8170	377 VTEA Title IIA State Leadrshp SPP 377	132,926	210,799	217,004	220,000
8190	386 Bulletproof Vest Partnership SPP 386	24	2,268	594	51
8160	730 Veterans Education SPP 730	-	7,839	6,091	30,966
<b>Total 1.0</b>		<b>11,592,492</b>	<b>12,454,893</b>	<b>10,367,897</b>	<b>14,548,567</b>
<b>2.0 State Income</b>					
8659	20 Basic Skills ESL 13/14 SPP 020	-	166,206	286,800	-
8659	21 Basic Skills ESL 15/16 SPP 021	-	-	-	507,585
8659	22 Basic Skills ESL 14/15 SPP 022	-	-	142,110	365,475
8659	25 Basic Skills ESL 10/11 SPP 025	6,202	-	-	-
8659	26 Basic Skills ESL 11/12 SPP 026	129,282	37,586	-	-
8659	29 Basic Skills ESL 12/13 SPP 029	150,804	179,800	77,564	-
8658	31 Proposition 39 Clean Energy Grant SPP 031	-	-	66,774	9,282
8627	36 GO-BIZ Grant SPP 036	-	-	72,126	17,874
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	-	242,200	104,200	-
8659	56 Enrollment Growth for ADN-RN 14/15 SPP 056	-	-	406,187	-
8659	59 Enrollment Growth for AND-RN 15/16 SPP 059	-	-	-	406,187
8622	60 EOPS SPP 060	1,101,484	1,445,095	1,405,876	1,975,865
8629	61 CARE SPP 061	135,232	134,865	133,791	227,007
8627	62 EOPS/Special Project Set-Aside SPP 062	-	-	-	92,285
8627	63 SSSP Special Project Set-Aside SPP 063	-	-	-	849,629
8659	67 SFAA - Capacity SPP 067	974,458	916,546	900,493	905,989
8659	68 SFAA - Implementation SPP 068	-	-	-	41,664
8659	69 SFAA - Base SPP 069	476,407	412,007	409,518	445,187
8629	75 Instr/Library Equip Block Grant SPP 075	-	242,165	1,322,806	1,373,634
8659	80 Student Success and Support Program SPP 080	862,228	1,598,327	3,233,341	4,942,177
8659	81 Student Equity SPP 081	-	-	560,155	2,758,240

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8659	84 Staff Development SPP 084 thru 087	2,862	973	425	2,788
8659	92 AB 86 Adult Education Consortium SPP 092	-	49,759	194,184	191,351
8659	98 Foster & Kinship Care Educ SPP 098	61,990	83,100	83,661	68,813
8659	118 Middle College High School - Norco SPP 118	-	-	-	99,000
8659	121 Middle College HS (Norco) SPP 121	-	-	8,075	42,425
8659	125 Middle College HS SPP 125	84,153	-	-	-
8627	139 GO-BIZ 15/16 SPP 139	-	-	-	100,000
8659	170 Faculty/Staff Diversity SPP 170	27,003	18,384	13,025	14,172
8659	173 CITD Leadership Grant SPP 173	171,393	-	-	-
8621	180 DSP&S SPP 180	1,587,008	2,205,842	3,016,245	2,308,773
8659	185 Active Minds/Mental Health Education SPP 185	-	-	8,775	1,225
8659	197 Sector Navigator: Global Trade & Logistics SPP 197	-	-	323,540	-
8659	198 Deputy Sector Navigator: Global Trd & Loggsts SPP 198	-	-	147,245	152,755
8659	201 Sector Navigator: Global Trade & Logistics SPP 201	-	310,353	120,679	372,500
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	-	121,614	178,386	200,000
8659	211 Faculty Entrepreneurship Project 11/12 SPP 211	3,504	766	-	-
8659	215 Youth Entrepreneurship Program 11/12 SPP 215	5,294	81	6	-
8627	228 First 5 Riverside Access & Quality Initiative SPP 228	37,021	116,198	643,126	168,599
8659	238 Song Brown PA Mental Health Prog 12/13 SPP 238	3,240	-	-	-
8659	244 Song Brown OSHPD - PA Program SPP 244	-	-	17,187	118,759
8627	248 Community Emergency Response Team SPP 248	278	-	-	-
8659	252 Song Brown Registered Nursing - 13/15 PP 252	-	76,783	77,848	45,369
8659	254 Song Brown Registered Nursing - 14/16 SPP 254	-	-	69,703	110,297
8659	256 Song Brown PA Mental Health Prog 11/12 SPP 256	582	-	-	-
8659	258 Song Brown RN Special Project SPP 258	-	44,871	57,196	22,933
8659	263 Enrollment Growth for ADN-RN 10/11 SPP 263	278,258	-	-	-
8659	264 Enrollment Growth for ADN-RN 11/12 SPP 264	233,617	24,804	-	-
8659	265 Song Brown Registered Nursing - 12/13 SPP 265	77,968	-	-	-
8659	267 Enrollment Growth for ADN-RN 12/13 SPP 267	63,044	287,329	-	-
8659	268 Responsive Training Fund 11/12 SPP 268	178,349	-	-	-
8627	270 State Transition to Nursing Practice SPP 270	13,430	-	-	-
8699	283 Upward Bound - Vista Del Lago SPP 283	-	4,078	3,157	-
8627	284 Upward Bound - AUSD SPP 284	-	-	2,269	-
8627	285 Upward Bound - Centennial High School SPP 285	-	-	2,649	-
8627	286 Upward Bound - Corona High School SPP 286	-	-	1,308	-
8659	287 CTE Community Collaborative Proj 10/11 SPP 287	289,562	-	-	-
8659	288 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	39,336	-	-	-
8627	294 ICT - Digital Media Mini Grant SPP 294	-	-	10,000	-
8659	295 CTE Comm Collaborative Pathways 11/12 SPP 295	181,087	228,575	-	-
8659	296 CTE Comm Collaborative Pathways 12/13 SPP 296	49,092	127,922	191,295	-
8659	298 Song Brown PA Base Funding SPP 298	-	38,107	35,795	46,075
8659	317 Song Brown RN Ed Capitation SPP 317	-	-	-	200,000
8659	318 Song Brown RN Ed Special Programs SPP 318	-	-	-	125,000
8659	325 Foster Parent Pre-Training SPP 325	-	-	66,980	117,960
8627	326 SFAA - Fiscal Coordination 14/16 SPP 326	-	-	51,502	437,468
8659	329 FSS Faculty On Line SPP 329	39,560	117,741	-	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8627	330 St Financial Assist Program - Fiscal Coord SPP 330	74,821	202,967	-	-
8627	332 St Financial Assist Program - Fiscal Coord SPP 332	-	12,129	448,401	-
8659	333 Improving Patient Outcomes SPP 333	-	11,400	-	-
8627	340 California Career Pathways Trust SPP 340	-	-	2,712	6,348,133
8627	355 CCC Student Mental Health SPP 355	93,213	140,811	72,720	3,498
8626	359 CalWorks Comm Clg Set-Aside Prog SPP 359	56,450	36,300	38,520	41,480
8626	367 CalWorks SPP 367	486,586	769,277	861,623	808,604
8627	361 Seeking Safety Program Tay & Adult SPP 361	-	-	-	74,627
8627	369 Career Technical Ed Enhancement Fund SPP 369	-	-	1,215,549	2,743,229
8659	378 Song Brown OSHPD - PA Program SPP 378	-	-	76,679	38,320
8659	389 Faculty Entrepreneurship Champion SPP 389	-	4,200	-	-
8681	735 Lottery SPP 735	823,361	894,756	838,302	1,318,002
<b>Total 2.0</b>		<b>8,798,158</b>	<b>11,303,914</b>	<b>18,000,509</b>	<b>31,240,235</b>

**3.0 Local Income**

8890	10 United Way-UBM&S STEM U Late Your Mind SPP 010	-	-	11,159	17,341
8820	11 Higher One - Financial Literacy Counts SPP 011	-	-	3,500	-
8820	12 Created Equal America's Cvl Rights Struggle SPP 012	-	-	-	1,200
8890	36 GO-BIZ Grant SPP 036	-	-	3,190	3,190
8890	47 Cashcourse Reimbursement Program SPP 047	-	-	-	770
8820	88 Career Ladders Project - SPP 088	-	25,000	-	-
8890	110 Tri-Tech SBDC Cash Match SPP 110/132	47,595	50,374	106,977	170,000
8890	112 Tri-Tech SBDC Cash Match (odd yrs) SPP 112	-	-	61,422	108,578
8890	114 Tri-Tech Small Business Jobs Act Income SPP 114	2,499	-	-	-
8890	117 Regional Health Occupations SPP 117	-	-	2,000	-
8890	124 Middle College High School Val Verde USD SPP 124	-	-	52,900	57,100
8820	125 Middle College High School SPP 125	-	100,000	72,688	77,312
8820	126 Nuview Union School District ECHS SPP 126	-	26,738	95,619	277,643
8890	129 Tri-Tech SBDC Seminars SPP 129	4,551	7,248	8,224	20,809
8890	132 Tri-Tech SBDC Cash Match (even yrs) SPP 132	110,650	-	-	-
8890	134 CACT Seminars SPP 134	888	1,347	2,212	23,294
8890	146 PAC Income Account - Even Year SPP 146	6,093	5,581	1,957	4,000
8820	161 Foster Youth Support Services SPP 161	-	7,044	37,628	80,205
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	5,017	4,653	-	933
8890	180 DSP&S - P2 Recalc SPP 180	1,573	1,050	15,031	-
8890	218 CA State Trade Export Program Income SPP 218	-	5,137	5,363	-
8890	221 Sector Navigator Program Income SPP 221	-	-	-	25,700
8820	226 Carpenter Foundation - The Sound of Music SPP 226	25,000	23,750	28,500	-
8820	269 Kaiser Permanente MVC Dental Hygiene SPP 269	18,697	18,877	22,415	21,250
8820	282 Riverside Medical Clinic for Allied Health SPP 282	95,000	-	-	-
8820	291 College Connection II SPP 291	-	4,114	36,006	9,000
8890	293 Upward Bound Math and Science - MVUSD SPP 293	-	29,999	30,001	30,000
8890	312 4Faculty Web Services SPP 312	-	-	-	8,437
8820	316 Student Health Wellness Center SPP 316	-	-	37,188	6,290
8820	319 Completion Academies SPP 319	35,347	211,715	62,859	-
8820	331 Foster Youth Advocacy Program SPP 331	-	4,006	872	4,622

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8820	335 Foster Youth Stuart Grant SPP 335	-	-	2,428	57,572
8890	337 Federal and State Tech (FAST) Cash Match SPP 337	-	-	-	37,809
8820	352 Completion Counts - CLIP SPP 352	1,298,856	246,019	-	19,545
8890	364 Gateway to College Charter School SPP 364	243,487	250,025	235,448	264,552
8820	384 Leadership Academy Program SPP 384	-	750	-	4,250
8890	390 Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	71,749	749,917	183,273	1,155,370
	<b>Total 3.0</b>	<b><u>1,967,003</u></b>	<b><u>1,773,344</u></b>	<b><u>1,118,862</u></b>	<b><u>2,492,279</u></b>
<b><u>4.0 Intrafund Transfers In (Out)</u></b>					
From (To) Resource 1000:					
8999	80 Student Success & Support Program SPP 080	332,749	-	-	-
8999	125 Middle College HS SPP 125	75,740	106,480	-	-
8999	180 DSP&S Match/Over SPP 180	1,008,530	858,796	326,630	665,157
8999	300 Fed Work Study SPP 300	39,133	34,060	54,766	36,976
8999	301 FWS Off Campus 100% Amer Reads SPP 301	165	172	614	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	170	130	403	-
8999	303 FWS Off Campus Literacy SPP 303	-	92	92	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	282,621	263,250	246,747	301,366
8999	305 FWS On Campus CalWORKs (25%) SPP 305	231	1,077	1,375	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	213	574	86	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	-	75	-
8999	730 Veterans Education SPP 730	-	4,842	4,842	4,842
	<b>Total 4.0</b>	<b><u>1,739,553</u></b>	<b><u>1,269,472</u></b>	<b><u>635,629</u></b>	<b><u>1,008,341</u></b>
<b><u>5.0 Unaudited Beginning Balance July 1</u></b>					
	<b>Total 5.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Available Funds</b>		<b><u>\$ 24,097,206</u></b>	<b><u>\$ 26,801,623</u></b>	<b><u>\$ 30,122,896</u></b>	<b><u>\$ 49,289,422</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full-Time Teaching	\$ 357,662	\$ 320,203	\$ 275,404	\$ 267,075
1170	Instructional Release Time	152,750	73,494	92,599	53,183
	<b>Total 1100</b>	<b>510,411</b>	<b>393,697</b>	<b>368,003</b>	<b>320,258</b>
1218	Regular Full Time Administrator	995,449	822,473	863,989	965,845
1219	Counselors/Librarians/Release Time	1,137,676	1,043,889	1,336,032	2,080,741
	<b>Total 1200</b>	<b>2,133,125</b>	<b>1,866,362</b>	<b>2,200,021</b>	<b>3,046,586</b>
1330	Part-Time Teaching Fall	178,635	31,509	19,600	19,357
1331	Part-Time Teaching Summer (Odd years)	715	737	-	-
1332	Part-Time Teaching Winter	7,976	-	-	-
1333	Part-Time Teaching Spring	57,638	23,724	2,756	-
1334	Part-Time Teaching Summer (Even years)	19,057	-	-	-
1335	Regular - Overload Fall	61,408	13,558	5,460	-
1336	Regular - Overload Summer (Even years)	25,273	-	4,818	-
1337	Regular - Overload Winter	1,726	12,587	15,149	-
1338	Regular - Overload Spring	11,936	25,184	(799)	4,845
1339	Regular - Overload Summer (Odd years)	2,996	10,934	1,627	-
1360	Other - Substitute Teaching	8,221	3,485	5,276	-
1371	Other - Large Lecture Stipends	1,126	-	-	-
	<b>Total 1300</b>	<b>376,707</b>	<b>121,719</b>	<b>53,886</b>	<b>24,202</b>
1439	Part-Time Non-Instructional	666,475	906,607	1,248,656	708,583
1490	Special Assignments	420,248	321,655	356,809	348,650
	<b>Total 1400</b>	<b>1,086,722</b>	<b>1,228,262</b>	<b>1,605,465</b>	<b>1,057,233</b>
	<b>Total 1000 Series</b>	<b>4,106,966</b>	<b>3,610,039</b>	<b>4,227,374</b>	<b>4,448,279</b>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	1,400,848	1,476,452	1,603,335	2,007,234
2119	Full-Time - Regular / Confidential	3,268,802	3,288,157	3,403,808	5,347,407
2129	Permanent Part-Time	868,033	1,051,471	1,235,801	1,222,615
2139/2339	Classified Hourly	298,172	431,958	612,845	397,371
2169/2369	Substitutes	41,573	31,815	34,421	7,200
2190/2390	Special Projects	53,038	4,093	56,685	14,129
	<b>Total 2100</b>	<b>5,930,465</b>	<b>6,283,946</b>	<b>6,946,896</b>	<b>8,995,956</b>
2210	Full-Time Instructional Aides	402,367	303,782	322,483	374,825
2220	Part-Time Instructional Aides	108,508	13,210	20,283	15,033
2230/2449	Part-Time Hourly Instructional Aides	503,429	633,399	819,924	284,899
	<b>Total 2200</b>	<b>1,014,304</b>	<b>950,390</b>	<b>1,162,689</b>	<b>674,757</b>
2331	Student Help Non-Instructional	533,266	1,600,082	1,813,976	1,735,751
2349	Overtime	10,389	7,988	39,916	7,337
	<b>Total 2300</b>	<b>543,655</b>	<b>1,608,069</b>	<b>1,853,892</b>	<b>1,743,088</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
2430	Student Instructional	112,338	156,448	175,662	4,420
2440	Overtime - Instructional Aides	38,521	35,738	39,808	31,016
	<b>Total 2400</b>	<b>150,859</b>	<b>192,187</b>	<b>215,470</b>	<b>35,436</b>
	<b>Total 2000 Series</b>	<b>7,639,284</b>	<b>9,034,592</b>	<b>10,178,948</b>	<b>11,449,237</b>
3110	STRS Teaching/Instr Aide	63,115	40,978	36,736	36,961
3120	STRS Classified Employee	17,678	19,151	16,746	23,296
3130	STRS Other Academic Employee	229,021	225,365	296,131	400,958
	<b>Total 3100</b>	<b>309,813</b>	<b>285,494</b>	<b>349,613</b>	<b>461,215</b>
3210	PERS Teaching/Instr Aide	64,456	57,073	70,091	46,188
3220	PERS Classified Employee	601,161	632,540	685,355	935,732
3230	PERS Other Academic Employee	37,411	28,184	43,440	43,480
	<b>Total 3200</b>	<b>703,028</b>	<b>717,798</b>	<b>798,887</b>	<b>1,025,400</b>
3310	OASDHI Teaching/Instr Aide	35,631	31,972	38,348	26,093
3315	Medicare Teaching/Instr Aide	28,007	21,723	23,484	15,228
3320	OASDHI Classified Employee	327,556	343,077	368,936	489,546
3325	Medicare Classified Employee	85,977	91,022	101,037	129,528
3330	OASDHI Other Academic Employee	20,798	15,614	23,659	21,697
3335	Medicare Other Academic Employee	46,444	44,777	55,036	59,507
	<b>Total 3300</b>	<b>544,413</b>	<b>548,185</b>	<b>610,500</b>	<b>741,599</b>
3410	H&W Teaching/Instr Aide	183,583	151,537	166,692	170,295
3420	H&W Classified Employee	1,168,383	1,218,744	1,340,856	2,368,487
3430	H&W Other Academic Employee	361,434	309,300	402,357	671,380
	<b>Total 3400</b>	<b>1,713,399</b>	<b>1,679,582</b>	<b>1,909,905</b>	<b>3,210,162</b>
3510	SUI Teaching/Instr Aide	21,045	751	811	528
3520	SUI Classified Employee	64,799	3,044	3,499	4,510
3530	SUI Other Academic Employee	33,531	1,547	1,903	2,051
	<b>Total 3500</b>	<b>119,375</b>	<b>5,341</b>	<b>6,213</b>	<b>7,089</b>
3610	Work Comp Teaching/Instr Aide	46,044	37,688	40,682	10,547
3620	Work Comp Classified Employee	166,145	180,828	200,870	107,388
3630	Work Comp Othr Academic Employee	72,133	70,838	86,726	41,035
	<b>Total 3600</b>	<b>284,322</b>	<b>289,353</b>	<b>328,277</b>	<b>158,970</b>
	<b>Total 3000 Series</b>	<b>3,674,350</b>	<b>3,525,752</b>	<b>4,003,395</b>	<b>5,604,435</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	73,807	33,779	32,494	43,504
	<b>Total 4200</b>	<b>73,807</b>	<b>33,779</b>	<b>32,494</b>	<b>43,504</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4320	Instructional Supplies	637,034	831,798	654,504	1,685,634
4330	Periodicals & Magazines	240,782	121,125	54,290	40,226
4351	Instructional Media Supplies	27,471	2,352	21,028	20,100
4360	Tests	43,221	105,879	91,137	86,769
4370	Commencement Supplies	-	3,742	6,904	5,450
	<b>Total 4300</b>	<b>948,509</b>	<b>1,064,897</b>	<b>827,863</b>	<b>1,838,179</b>
4530	Grounds/Garden Supplies	-	-	499	-
4555	Copying and Printing	100,842	67,516	283,265	94,336
4575	Software < \$500	4,816	2,736	6,077	8,645
4590	Office/Other Supplies	312,691	298,344	390,277	3,750,664
4599	Contract Ed Supplies	-	39	-	-
	<b>Total 4500</b>	<b>418,349</b>	<b>368,636</b>	<b>680,118</b>	<b>3,853,645</b>
4644	Repair Parts	-	225	1,471	987
4690	Other Transportation Supplies	-	5,500	2,844	5,831
	<b>Total 4600</b>	<b>-</b>	<b>5,725</b>	<b>4,315</b>	<b>6,818</b>
4710	Food	136,012	125,021	138,607	237,507
	<b>Total 4700</b>	<b>136,012</b>	<b>125,021</b>	<b>138,607</b>	<b>237,507</b>
	<b>Total 4000 Series</b>	<b>1,576,677</b>	<b>1,598,058</b>	<b>1,683,396</b>	<b>5,979,653</b>
5045	Postage	7,109	4,932	8,868	12,856
	<b>Total 5000</b>	<b>7,109</b>	<b>4,932</b>	<b>8,868</b>	<b>12,856</b>
5110	Consultants	579,048	564,485	690,487	1,164,213
5120	Lecturers	38,435	10,000	13,600	33,550
5194	Filming	12,600	9,500	6,650	8,800
5195	Entry Fees	-	-	250	250
5197	Grant/Contract Sub-Agreement	1,242,769	819,362	1,004,099	6,250,875
5198	Professional Services	428,610	481,747	385,371	609,874
	<b>Total 5100</b>	<b>2,301,462</b>	<b>1,885,094</b>	<b>2,100,457</b>	<b>8,067,562</b>
5210	Mileage	33,835	27,042	27,210	94,789
5211	Meeting Expense	114,181	102,097	131,793	32,539
5219	Other Travel Expenses	153,573	187,773	201,722	1,622,784
5220	Conferences	286,216	272,797	377,032	652,990
	<b>Total 5200</b>	<b>587,805</b>	<b>589,710</b>	<b>737,757</b>	<b>2,403,102</b>
5310	Memberships	19,032	13,514	16,184	33,428
	<b>Total 5300</b>	<b>19,032</b>	<b>13,514</b>	<b>16,184</b>	<b>33,428</b>
5420	Liability Insurance	-	-	3,473	3,500
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>3,473</b>	<b>3,500</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5520	Electricity	1,381	1,750	2,120	123
5530	Water	165	184	444	183
5540	Telephone	1,994	2,760	2,562	2,750
5541	Cellular Telephone	11,396	10,030	11,156	30,685
5550	Laundry and Cleaning	-	228	-	200
5570	Waste Disposal	114	120	133	6
	<b>Total 5500</b>	<b>15,050</b>	<b>15,073</b>	<b>16,416</b>	<b>33,947</b>
5630	Rents and Leases	36,094	39,872	40,759	73,633
5644	Repairs	40,461	26,895	36,266	39,411
5649	Computer Software Maintenance/Lic	376,349	427,655	536,599	733,226
5650	Transportation Contracts	43,932	30,428	43,508	57,000
5691	Governmental Fees	-	75	73	134
	<b>Total 5600</b>	<b>496,836</b>	<b>524,924</b>	<b>657,205</b>	<b>903,404</b>
5740	Advertising	15,069	29,560	12,886	24,053
5790	Other Legal Expenses	14,499	7,192	53,783	15,370
	<b>Total 5700</b>	<b>29,568</b>	<b>36,752</b>	<b>66,669</b>	<b>39,423</b>
5830	Surveys	70,795	780	2,566	3,703
5890	Outside Services and Operating Costs	606,312	634,664	686,648	3,317,821
5892	Bank Charges	3,640	3,935	6,151	6,100
5899	Budget Augmentation Holding	-	-	-	378,965
	<b>Total 5800</b>	<b>680,746</b>	<b>639,380</b>	<b>695,364</b>	<b>3,706,589</b>
5910	Indirect Charges	462,128	416,270	389,248	705,721
	<b>Total 5900</b>	<b>462,128</b>	<b>416,270</b>	<b>389,248</b>	<b>705,721</b>
	<b>Total 5000 Series</b>	<b>4,599,737</b>	<b>4,125,649</b>	<b>4,691,642</b>	<b>15,909,532</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6125	Demolition/Grading	-	-	1,100	-
6127	Fixtures & Fixed Equipment	-	-	22,700	-
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>23,800</b>	<b>-</b>
<b>Buildings</b>					
6217	Fixtures & Fixed Equipment	-	1,927	-	-
6221	Advertising / Legal	-	756	-	-
6223	Architects Fee	89,460	48,447	27,841	29,896
6224	Testing	-	2,514	2,088	-
6226	Remodel	34,086	870,449	485,160	186,134
6227	Fixtures & Fixed Equipment	45,973	27,400	125,117	103,792
6228	Inspection	477	32,181	3,794	4,818
6229	Other Building Expense	3,473	45,104	3,085	12,631
	<b>Total 6200</b>	<b>173,469</b>	<b>1,028,778</b>	<b>647,085</b>	<b>337,271</b>
<b>Library Books</b>					
6310	Library Books-Purchase	55,074	80,381	107,654	88,401
6311	Library Media Material	-	14,088	1,906	1,906



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6312	Library Subscriptions	-	189,449	205,395	187,091
	<b>Total 6300</b>	<b>55,074</b>	<b>283,918</b>	<b>314,955</b>	<b>277,398</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	477,401	748,765	713,231	2,439,385
6482	Equip Add'l >\$5000	234,272	909,792	1,031,075	630,202
6485	Computer Equip Add'l <\$4999	574,696	847,258	1,844,064	934,739
6486	Computer Equip Add'l >\$5000	135,853	155,565	126,355	21,551
6487/6495	Computer Equip Repl <\$4999	269	-	696	1,000
	<b>Total 6400</b>	<b>1,422,491</b>	<b>2,661,379</b>	<b>3,715,422</b>	<b>4,026,877</b>
	<b>Total 6000 Series</b>	<b>1,651,033</b>	<b>3,974,075</b>	<b>4,701,262</b>	<b>4,641,546</b>
<b>Other Outgo</b>					
7620	Student Financial Grants	505,334	454,709	103,397	210,025
7640	Book Grants	273,275	345,970	363,150	643,004
7650	Meal Grants	12,200	14,691	13,825	29,360
7660	Bus Passes	31,123	47,171	57,906	154,959
7661	Educational Supplies	27,226	70,916	98,602	219,392
	<b>Total 7600</b>	<b>849,159</b>	<b>933,458</b>	<b>636,880</b>	<b>1,256,740</b>
	<b>Total 7000 Series</b>	<b>849,159</b>	<b>933,458</b>	<b>636,880</b>	<b>1,256,740</b>
	<b>Total Expenditures</b>	<b>24,097,206</b>	<b>26,801,623</b>	<b>30,122,896</b>	<b>49,289,422</b>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 24,097,206</b>	<b>\$ 26,801,623</b>	<b>\$ 30,122,896</b>	<b>\$ 49,289,422</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 32, RESOURCE 3200 - FOOD SERVICES

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 773,365
Local Income	\$ 2,554,726	
Interfund Transfer From Resource 1110	<u>231,503</u>	
Total Income		<u>2,786,229</u>
Total Available Funds (TAF)		<u>\$ 3,559,594</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 991,338
3000	Employee Benefits	355,857
4000	Books and Supplies	1,194,823
5000	Services and Operating Expenses	223,765
6000	Capital Outlay	<u>40,593</u>
	Total Expenditures	2,806,376
7900	* Contingency / Reserves	<u>753,218</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 3,559,594</u>

\* 5% Contingency reserve calculated from TAF equals \$ 177,980

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8844</b> Food Service Sales/Commissions	\$ 1,755,685	\$ 2,048,964	\$ 2,397,013	\$ 2,450,186
<b>8860</b> Interest	560	1,764	2,665	2,325
<b>8890</b> Video /Vending /Pepsi Support	<u>176,750</u>	<u>101,000</u>	<u>100,888</u>	<u>102,215</u>
<b>Total 1.0</b>	<b><u>1,932,995</u></b>	<b><u>2,151,728</u></b>	<b><u>2,500,566</u></b>	<b><u>2,554,726</u></b>
<b>2.0 Interfund Transfer</b>				
<b>8980</b> From Resource 1110	<u>441,414</u>	<u>483,843</u>	<u>256,503</u>	<u>231,503</u>
<b>Total 2.0</b>	<b><u>441,414</u></b>	<b><u>483,843</u></b>	<b><u>256,503</u></b>	<b><u>231,503</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>				
	<u>9,632</u>	<u>371,990</u>	<u>680,026</u>	<u>773,365</u>
<b>Total 3.0</b>	<b><u>9,632</u></b>	<b><u>371,990</u></b>	<b><u>680,026</u></b>	<b><u>773,365</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,384,041</u></b>	<b><u>\$ 3,007,561</u></b>	<b><u>\$ 3,437,095</u></b>	<b><u>\$ 3,559,594</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 195,670	\$ 243,241	\$ 239,754	\$ 269,790
2119	Full-Time - Regular / Confidential	307,633	358,772	377,986	393,369
2129	Permanent Part-Time	54,060	66,177	104,746	138,625
2169/2369	Classified Substitute	16,914	511	-	-
	<b>Total 2100</b>	<b>574,277</b>	<b>668,701</b>	<b>722,486</b>	<b>801,784</b>
2331	Student Help	152,257	155,157	207,113	182,435
2349	Overtime	13,592	6,523	7,856	7,119
	<b>Total 2300</b>	<b>165,849</b>	<b>161,680</b>	<b>214,969</b>	<b>189,554</b>
	<b>Total 2000 Series</b>	<b>740,126</b>	<b>830,381</b>	<b>937,455</b>	<b>991,338</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employee	1,330	-	-	-
	<b>Total 3100</b>	<b>1,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
3220	PERS Classified Employee	62,775	76,089	82,888	90,536
	<b>Total 3200</b>	<b>62,775</b>	<b>76,089</b>	<b>82,888</b>	<b>90,536</b>
3320	OASDHI Classified Employee	35,221	41,912	44,617	47,381
3325	Medicare Classified Employee	8,546	9,809	10,631	11,729
	<b>Total 3300</b>	<b>43,767</b>	<b>51,721</b>	<b>55,248</b>	<b>59,110</b>
3420	H&W Classified Employee	127,231	157,898	174,494	195,892
	<b>Total 3400</b>	<b>127,231</b>	<b>157,898</b>	<b>174,494</b>	<b>195,892</b>
3520	SUI Classified Employee	6,485	342	366	406
	<b>Total 3500</b>	<b>6,485</b>	<b>342</b>	<b>366</b>	<b>406</b>
3620	WC Classified Employee	16,534	19,004	21,420	9,913
	<b>Total 3600</b>	<b>16,534</b>	<b>19,004</b>	<b>21,420</b>	<b>9,913</b>
3920	OB Classified Employee	(496)	(2,385)	(358)	-
	<b>Total 3900</b>	<b>(496)</b>	<b>(2,385)</b>	<b>(358)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>257,626</b>	<b>302,670</b>	<b>334,058</b>	<b>355,857</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	153	260	140	245
4590	Office/Other Supplies	7,440	9,323	5,902	9,300
	<b>Total 4500</b>	<b>7,593</b>	<b>9,583</b>	<b>6,042</b>	<b>9,545</b>
4644	Repair Supplies	641	3,707	1,765	3,267
4690	Transportation Supplies	233	-	-	300
	<b>Total 4600</b>	<b>874</b>	<b>3,707</b>	<b>1,765</b>	<b>3,567</b>
4711	Protein	123,442	155,162	210,837	217,650

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4712	Dessert	24,495	18,870	27,568	25,196
4713	Dairy	61,927	72,936	80,855	77,695
4714	Produce	27,473	33,519	38,587	36,749
4715	Salad	291,448	302,877	334,818	332,374
4716	Bread	46,816	47,834	58,395	56,848
4717	Groceries	204,828	268,790	303,475	337,216
4791	Paper and Soap	60,653	69,928	78,432	79,025
4792	Laundry	8,695	11,653	11,123	12,255
4793	Kitchen Expendables	4,383	4,911	6,013	6,703
	<b>Total 4700</b>	<b>854,161</b>	<b>986,480</b>	<b>1,150,103</b>	<b>1,181,711</b>
	<b>Total 4000 Series</b>	<b>862,627</b>	<b>999,770</b>	<b>1,157,910</b>	<b>1,194,823</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	22	18	16	25
	<b>Total 5000</b>	<b>22</b>	<b>18</b>	<b>16</b>	<b>25</b>
5110	Consultants	-	-	2,940	5,788
	<b>TOTAL 5100</b>	<b>-</b>	<b>-</b>	<b>2,940</b>	<b>5,788</b>
5210	Mileage	1,943	-	-	-
5220	Conference Expense	-	-	528	528
	<b>Total 5200</b>	<b>1,943</b>	<b>-</b>	<b>528</b>	<b>528</b>
5310	Memberships and Dues	240	240	240	240
	<b>Total 5300</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
5421	GL & Property Expenses	-	-	12,657	18,738
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>12,657</b>	<b>18,738</b>
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	-	349	476	350
5550	Laundry & Cleaning	15,616	9,415	11,870	15,600
	<b>Total 5500</b>	<b>56,516</b>	<b>50,664</b>	<b>53,246</b>	<b>56,850</b>
5644	Repairs	24,678	27,837	29,455	35,900
5649	Computer Software Maintenance/Lic	204	-	-	210
	<b>Total 5600</b>	<b>24,882</b>	<b>27,837</b>	<b>29,455</b>	<b>36,110</b>
5710	Audit	2,768	2,790	2,869	2,904
5790	Other Licenses/Processing Fees	4,111	4,484	4,478	4,852
	<b>Total 5700</b>	<b>6,879</b>	<b>7,273</b>	<b>7,347</b>	<b>7,756</b>
5820	Interest	11	-	-	-
5890	Outside Services and Operating Costs	4,458	13,455	5,917	12,730
5891	Sales Tax	(676)	(2,318)	(518)	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5892	Bank Charges	55,376	68,557	81,324	85,000
	<b>Total 5800</b>	<b>59,170</b>	<b>79,694</b>	<b>86,723</b>	<b>97,730</b>
	<b>Total 5000 Series</b>	<b>149,651</b>	<b>165,725</b>	<b>193,152</b>	<b>223,765</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	-	-	1,799	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>1,799</b>	<b>-</b>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	-	2,801	3,025	15,500
6482	Equip Add'l > \$5000	-	7,625	36,331	25,093
6485	Computer Equipment	586	279	-	-
6486	Computer Equip Add'l >\$5000	-	18,283	-	-
6491	Equipment Replacement	1,434	-	-	-
	<b>Total 6400</b>	<b>2,020</b>	<b>28,989</b>	<b>39,356</b>	<b>40,593</b>
	<b>Total 6000 Series</b>	<b>2,020</b>	<b>28,989</b>	<b>41,155</b>	<b>40,593</b>
	<b>Total Expenditures</b>	<b>2,012,051</b>	<b>2,327,535</b>	<b>2,663,730</b>	<b>2,806,376</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	371,990	680,026	773,365	753,218
	<b>Total 7900</b>	<b>371,990</b>	<b>680,026</b>	<b>773,365</b>	<b>753,218</b>
	<b>Total 7000 Series</b>	<b>371,990</b>	<b>680,026</b>	<b>773,365</b>	<b>753,218</b>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,384,041</b>	<b>\$ 3,007,561</b>	<b>\$ 3,437,095</b>	<b>\$ 3,559,594</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 33, RESOURCE 3300 - CHILD CARE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 601,631
Federal Income	\$ 36,500	
State Income	71,509	
Local Income	1,192,313	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,375,322</u>
Total Available Funds (TAF)		<u>\$ 1,976,953</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 704,276
2000	Classified Salaries	223,302
3000	Employee Benefits	154,307
4000	Books and Supplies	52,250
5000	Services and Operating Expenses	84,050
6000	Capital Outlay	<u>43,000</u>
	Total Expenditures	1,261,185
7900	* Contingency / Reserves	<u>715,768</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,976,953</u>

5% Contingency reserve calculated from TAF equals \$98,848

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ 50,976	\$ -	\$ 144,481	\$ 36,500
<b>Total 1.0</b>	<b>50,976</b>	<b>-</b>	<b>144,481</b>	<b>36,500</b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	70,348	70,348	70,348	71,509
<b>Total 2.0</b>	<b>70,348</b>	<b>70,348</b>	<b>70,348</b>	<b>71,509</b>
<b>3.0 Local Income</b>				
8850 Rents and Leases	46,737	-	-	-
8860 Interest	493	576	1,191	1,325
8871 Parent Fees	853,618	992,005	1,135,631	1,190,924
8890 Fundraising & Miscellaneous	64	-	-	64
<b>Total 3.0</b>	<b>900,912</b>	<b>992,581</b>	<b>1,136,822</b>	<b>1,192,313</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1110	-	-	99,903	75,000
<b>Total 4.0</b>	<b>-</b>	<b>-</b>	<b>99,903</b>	<b>75,000</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
	63,825	153,179	192,346	601,631
<b>Total 5.0</b>	<b>63,825</b>	<b>153,179</b>	<b>192,346</b>	<b>601,631</b>
<b>Total Available Funds</b>	<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,643,900</b>	<b>\$ 1,976,953</b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular Full Time Administrator	\$ (24,541)	\$ -	\$ -	\$ -
1219	Regular Full Time ECS Staff	102,318	72,605	72,019	127,407
	<b>Total 1200</b>	<b>77,777</b>	<b>72,605</b>	<b>72,019</b>	<b>127,407</b>
1439	Part-Time ECS Staff	422,330	469,048	479,246	519,001
1469	Substitute Non-Instructional	14,510	48,456	27,545	57,868
	<b>Total 1400</b>	<b>436,840</b>	<b>517,504</b>	<b>506,791</b>	<b>576,869</b>
	<b>Total 1000 Series</b>	<b>514,617</b>	<b>590,109</b>	<b>578,810</b>	<b>704,276</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time - Classified Manager	29,296	81,363	74,066	43,556
2119	Full Time - Regular / Confidential	38,916	24,391	27,352	36,746
2139/2339	Classified Hourly	-	9,526	-	20,000
	<b>Total 2100</b>	<b>68,212</b>	<b>115,280</b>	<b>101,418</b>	<b>100,302</b>
2331	Student Help	75,203	97,980	119,069	123,000
	<b>Total 2300</b>	<b>75,203</b>	<b>97,980</b>	<b>119,069</b>	<b>123,000</b>
	<b>Total 2000 Series</b>	<b>143,415</b>	<b>213,259</b>	<b>220,487</b>	<b>223,302</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Academic Non-Teaching	32,444	29,433	27,016	69,997
	<b>Total 3100</b>	<b>32,444</b>	<b>29,433</b>	<b>27,016</b>	<b>69,997</b>
3220	PERS Classified Employee	7,648	9,364	12,537	9,513
	<b>Total 3200</b>	<b>7,648</b>	<b>9,364</b>	<b>12,537</b>	<b>9,513</b>
3320	OASDHI Classified Employee	4,164	5,352	6,381	4,978
3325	Medicare Classified Employee	974	1,390	1,493	1,455
3335	Medicare Academic Non-Teaching	7,398	8,547	8,400	9,459
	<b>Total 3300</b>	<b>12,536</b>	<b>15,289</b>	<b>16,274</b>	<b>15,892</b>
3420	H&W Classified Employee	23,173	20,676	27,804	24,176
3430	H&W Academic Non-Teaching	29,864	23,677	21,878	25,061
3440	H & W - Retired Employees	834	-	-	-
	<b>Total 3400</b>	<b>53,871</b>	<b>44,353</b>	<b>49,682</b>	<b>49,237</b>
3520	SUI Classified Employee	746	154	52	40
3530	SUI Academic Non-Teaching	5,244	295	289	352
	<b>Total 3500</b>	<b>5,990</b>	<b>448</b>	<b>341</b>	<b>392</b>
3620	Work Comp Classified Employee	3,246	4,437	5,130	2,233
3630	Work Comp Academic Non-Teaching	12,229	13,498	13,203	7,043
	<b>Total 3600</b>	<b>15,475</b>	<b>17,935</b>	<b>18,333</b>	<b>9,276</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3920	OB Classified Employee	91	(292)	135	-
3930	OB Academic Non-Teaching	(341)	151	(1,029)	-
	<b>Total 3900</b>	<b>(250)</b>	<b>(141)</b>	<b>(894)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>127,714</b>	<b>116,681</b>	<b>123,289</b>	<b>154,307</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	490	670	796	900
4590	Office/Other Supplies	16,340	20,048	18,443	25,000
	<b>Total 4500</b>	<b>16,830</b>	<b>20,718</b>	<b>19,239</b>	<b>25,900</b>
4710	Food	7,792	10,069	11,233	14,800
4720	Meals for Needy Children	5,408	4,666	5,730	8,500
4790/91	Other Food Supplies	1,186	1,825	1,987	3,050
	<b>Total 4700</b>	<b>14,386</b>	<b>16,560</b>	<b>18,950</b>	<b>26,350</b>
	<b>Total 4000 Series</b>	<b>31,216</b>	<b>37,278</b>	<b>38,189</b>	<b>52,250</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	102	69	13	55
	<b>Total 5000</b>	<b>102</b>	<b>69</b>	<b>13</b>	<b>55</b>
5198	Professional Services	-	12,920	22,977	18,100
	<b>Total 5100</b>	<b>-</b>	<b>12,920</b>	<b>22,977</b>	<b>18,100</b>
5210	Mileage	(107)	-	-	50
5220	Conferences	630	-	-	1,000
	<b>Total 5200</b>	<b>523</b>	<b>-</b>	<b>-</b>	<b>1,050</b>
5421	GL & Property Expenses	-	-	10,777	17,530
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>10,777</b>	<b>17,530</b>
5510	Natural Gas	1,549	1,005	834	1,700
5520	Electricity	26,979	25,597	24,324	31,000
5530	Water	3,553	4,595	4,760	4,850
	<b>Total 5500</b>	<b>32,081</b>	<b>31,197</b>	<b>29,918</b>	<b>37,550</b>
5620	All Other Contracts	-	-	6,000	-
5644	Repair/Supplies Non-instr	150	312	-	800
5649	Computer Software Maintenance/Lic	-	332	-	265
5691	Government Fees	550	550	605	750
	<b>Total 5600</b>	<b>700</b>	<b>1,194</b>	<b>6,605</b>	<b>1,815</b>
5740	Advertising	2,030	-	-	2,000
5790	Other (Permits, Fees, etc.)	818	1,100	968	1,025
	<b>Total 5700</b>	<b>2,848</b>	<b>1,100</b>	<b>968</b>	<b>3,025</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5890	Outside Services and Operating Costs	77,776	(6,983)	-	4,500
5892	Bank Charges	262	330	392	425
	<b>Total 5800</b>	<b>78,038</b>	<b>(6,652)</b>	<b>392</b>	<b>4,925</b>
	<b>Total 5000 Series</b>	<b>114,292</b>	<b>39,828</b>	<b>71,650</b>	<b>84,050</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6221	Advertising/Legal	-	-	680	-
6223	Architect's Fees	-	-	4,254	-
6227	Fixtures/Fixed Equipment	-	23,996	608	15,000
	<b>Total 6200</b>	<b>-</b>	<b>23,996</b>	<b>5,542</b>	<b>15,000</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	1,627	2,610	2,790	28,000
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	1,512	-
	<b>Total 6400</b>	<b>1,627</b>	<b>2,610</b>	<b>4,302</b>	<b>28,000</b>
	<b>Total 6000 Series</b>	<b>1,627</b>	<b>26,606</b>	<b>9,844</b>	<b>43,000</b>
	<b>Total Expenditures</b>	<b>932,881</b>	<b>1,023,763</b>	<b>1,042,269</b>	<b>1,261,185</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	153,179	192,345	601,631	715,768
	<b>Total 7900</b>	<b>153,179</b>	<b>192,345</b>	<b>601,631</b>	<b>715,768</b>
	<b>Total 7000 Series</b>	<b>153,179</b>	<b>192,345</b>	<b>601,631</b>	<b>715,768</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,643,900</b>	<b>\$ 1,976,953</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4100 - STATE CONSTRUCTION AND SCHEDULED MAINTENANCE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	12,422
State Income	\$	5,574,572	
Local Income		221,686	
Interfund Transfer From Resource 4370		<u>20,950</u>	
Total Income			<u>5,817,208</u>
Total Available Funds (TAF)		\$	<u>5,829,630</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	2,600
6000	Capital Outlay		<u>5,802,608</u>
	Total Expenditures		5,805,208
7900	Contingency / Reserves		<u>24,422</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>5,829,630</u>

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance	\$ -	\$ 98,675	\$ 961,440	\$ 3,980,642
8658 Prop 39: Clean Energy Jobs Act	-	41,522	812,102	1,593,930
8659 Moreno Valley Phase III SPP 676	9,583,948	3,735,783	71,507	-
8659 Nursing / Science Bldg SPP 626	144,837	-	-	-
<b>Total 1.0</b>	<b><u>9,728,785</u></b>	<b><u>3,875,979</u></b>	<b><u>1,845,049</u></b>	<b><u>5,574,572</u></b>
<b>2.0 Local Income</b>				
8860 Interest Income	-	-	12,422	12,000
8890 Other Local Revenue	-	-	143,017	209,686
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>155,438</u></b>	<b><u>221,686</u></b>
<b>3.0 Incoming Interfund Transfers</b>				
8980 From Resource 4370	-	-	193,605	20,950
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>193,605</u></b>	<b><u>20,950</u></b>
<b>4.0 Unaudited Beginning Balance</b>				
<b>Total 4.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>12,422</u></b>
<b>Total Available Funds</b>	<b><u>\$ 9,728,785</u></b>	<b><u>\$ 3,875,979</u></b>	<b><u>\$ 2,194,092</u></b>	<b><u>\$ 5,829,630</u></b>

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
	2349 Classified Overtime	\$ -	\$ -	\$ 3,117	\$ -
	<b>Total 2300</b>	<b>-</b>	<b>-</b>	<b>3,117</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>3,117</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
	3320 OASDHI Classified Employee	-	-	192	-
	3325 Medicare Classified Employee	-	-	45	-
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>237</b>	<b>-</b>
	3520 SUI Classified Employee	-	-	2	-
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
	3620 Work Comp Classified Employee	-	-	68	-
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
	5421 GL and Property Expense	-	-	42	-
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>-</b>
	5890 Outside Services and Operating Costs	-	-	-	2,600
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>2,600</b>
<b><u>Site and Site Improvement</u></b>					
	6121 Advertising & Legal	-	-	1,536	1,500
	6122 Engineering	-	-	14,735	6,774
	6127 Fixtures/Fixed Equipment	-	-	586,916	7,495
	6129 Other Site Improvement	-	-	-	46,971
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>603,187</b>	<b>62,740</b>
<b><u>Buildings</u></b>					
	6213 Architect's Fees	25,475	233	-	-
	6216 Construction	9,626,449	2,869,736	-	-
	6217 Fixtures/Fixed Equipment	76,861	13,261	-	-
	6218 Inspection	-	18,716	-	-
	6219 Other	-	263,710	-	-
	6221 Advertising/Legal	-	1,537	2,784	-
	6222 Engineering	12,259	-	33,782	14,478
	6223 Architect's Fees	-	40,780	27,331	29,050
	6224 Testing	-	888	-	35,900
	6226 Construction	(12,259)	151,960	1,405,611	5,632,212
	6227 Fixtures/Fixed Equipment	-	27,957	19,742	12,979
	6228 Inspection	-	15,750	5,250	15,249

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6229	Other	-	-	9,010	-
	<b>Total 6200</b>	<b>9,728,785</b>	<b>3,404,527</b>	<b>1,503,510</b>	<b>5,739,868</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	(1,482)	-	48,501	-
6482	Equipment Addt'l > \$5,000	1,482	570,127	19,454	-
6485	Computer Equip Add'l \$200-\$4999	-	-	3,552	-
	<b>Total 6400</b>	<b>-</b>	<b>570,127</b>	<b>71,507</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>9,728,785</b>	<b>3,974,654</b>	<b>2,178,204</b>	<b>5,802,608</b>
<b>Intrafund Transfer</b>					
8999	From Resource 4130	-	(98,675)	-	-
	<b>Total 8999</b>	<b>-</b>	<b>(98,675)</b>	<b>-</b>	<b>-</b>
	<b>Total 8000 Series</b>	<b>-</b>	<b>(98,675)</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>9,728,785</b>	<b>3,875,979</b>	<b>2,181,670</b>	<b>5,805,208</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	-	-	12,422	24,422
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>12,422</b>	<b>24,422</b>
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 9,728,785</b>	<b>\$ 3,875,979</b>	<b>\$ 2,194,092</b>	<b>\$ 5,829,630</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4130 - LA SIERRA CAPITAL

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 8,510,141
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000	<u>1,270,000</u>	
Total Income		<u>1,290,000</u>
Total Available Funds (TAF)		<u>\$ 9,800,141</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>9,800,141</u>
	Total Expenditures	9,800,141
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 9,800,141</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 28,200	\$ 22,428	\$ 36,402	\$ 20,000
<b>Total 1.0</b>	<u>28,200</u>	<u>22,428</u>	<u>\$ 36,402</u>	<u>\$ 20,000</u>
<b>2.0 Incoming Interfund Transfer</b>				
<b>8980</b> From Resource 1000	-	1,270,000	\$ 1,270,000	\$ 1,270,000
<b>Total 2.0</b>	<u>-</u>	<u>1,270,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,270,000</u>
<b>4.0 Unaudited Beginning Balance July 1</b>	7,891,529	5,913,285	\$ 7,204,601	\$ 8,510,141
<b>Total 4.0</b>	<u>7,891,529</u>	<u>5,913,285</u>	<u>\$ 7,204,601</u>	<u>\$ 8,510,141</u>
<b>Total Available Funds</b>	<u>\$ 7,919,729</u>	<u>\$ 7,205,713</u>	<u>\$ 8,511,003</u>	<u>\$ 9,800,141</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	\$ 6,444	\$ 1,113	\$ 863	\$ -
	<b>Total 5100</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6216	Construction	-	-	-	7,956,017
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,956,017</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	-	-	1,844,124
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,844,124</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,800,141</b>
	<b>Total Expenditures</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>9,800,141</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 1000	2,000,000	-	-	-
	<b>Total 7300</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	5,913,285	7,204,601	8,510,140	-
	<b>Total 7900</b>	<b>5,913,285</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>7,913,285</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>-</b>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 7,919,729</b>	<b>\$ 7,205,713</b>	<b>\$ 8,511,003</b>	<b>\$ 9,800,141</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 43, RESOURCE 4370 - 2010D CAPITAL APPRECIATION BONDS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$	944,669
Local Income		<u>2,946</u>
Total Available Funds (TAF)	\$	<u>947,615</u>

EXPENDITURES

Object Code

6000	Capital Outlay	926,665
7390	Interfund Transfers to Resource 4100	<u>20,950</u>
	Total Expenditures	947,615
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4370 Including Contingency / Reserves	\$ <u>947,615</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Income**

<u>Account Description</u>	<b>4170 Audited Actuals 2012-2013</b>	<b>4170 Audited Actuals 2013-2014</b>	<b>4170/4370 Unaudited Actuals 2014-2015</b>	<b>4370 Final Budget Proposal 2015-2016</b>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 33,568	\$ 16,568	\$ 8,634	\$ 2,946
<b>8980</b> Incoming Transfers	-	-	4,741,337	-
<b>Total 1.0</b>	<u>33,568</u>	<u>16,568</u>	<u>4,749,970</u>	<u>2,946</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	6,889,115	6,594,474	-	944,669
<b>Total 2.0</b>	<u>6,889,115</u>	<u>6,594,474</u>	<u>-</u>	<u>944,669</u>
<b>Total Available Funds</b>	<u>\$ 6,922,683</u>	<u>\$ 6,611,042</u>	<u>\$ 4,749,970</u>	<u>\$ 947,615</u>

Note - In prior years, Series 2010D Capital Appreciation Bond activity was recorded in Fund 41, Resource 4170. A change to the Budget and Accounting Manual segregated general obligation bond activity from other facility related activity. In response, Fund 43, Resource 4370 was created to account for the activity. Fund 41, Resource 4170 activity has been included above for presentation purposes.

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>4170 Audited Actuals 2012-2013</u>	<u>4170 Audited Actuals 2013-2014</u>	<u>4170/4370 Unaudited Actuals 2014-2015</u>	<u>4370 Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 98,588	\$ 31,767	\$ 2,782	\$ -
2119	Full Time Classified	285,380	290,039	284,696	-
	<b>Total 2100</b>	<b>383,968</b>	<b>321,807</b>	<b>287,479</b>	<b>-</b>
2349	Overtime	2,133	1,200	2,169	-
	<b>Total 2300</b>	<b>2,133</b>	<b>1,200</b>	<b>2,169</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>386,101</b>	<b>323,007</b>	<b>289,648</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	43,090	32,295	33,822	-
	<b>Total 3200</b>	<b>43,090</b>	<b>32,295</b>	<b>33,822</b>	<b>-</b>
3320	OASDHI Classified	23,429	17,931	17,853	-
3325	Medicare Classified	5,479	4,700	4,175	-
	<b>Total 3300</b>	<b>28,909</b>	<b>22,631</b>	<b>22,028</b>	<b>-</b>
3420	H&W Classified	87,408	73,411	75,096	-
	<b>Total 3400</b>	<b>87,408</b>	<b>73,411</b>	<b>75,096</b>	<b>-</b>
3520	SUI Classified	4,100	163	145	-
	<b>Total 3500</b>	<b>4,100</b>	<b>163</b>	<b>145</b>	<b>-</b>
3620	Work Comp Classified	8,464	7,449	6,597	-
	<b>Total 3600</b>	<b>8,464</b>	<b>7,449</b>	<b>6,597</b>	<b>-</b>
3920	Other - Classified	1,376	(1,373)	(1)	-
	<b>Total 3900</b>	<b>1,376</b>	<b>(1,373)</b>	<b>(1)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>173,348</b>	<b>134,575</b>	<b>137,687</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	521,584	479,485	155,504	-
5198	Professional Services	42,743	18,218	-	-
	<b>Total 5100</b>	<b>564,327</b>	<b>497,703</b>	<b>155,504</b>	<b>-</b>
5421	GL & Property Expenses	-	-	3,910	-
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>3,910</b>	<b>-</b>
5649	Computer Software Maintenance/Lic	13,342	12,750	25,301	-
	<b>Total 5600</b>	<b>13,342</b>	<b>12,750</b>	<b>25,301</b>	<b>-</b>
5710	Audit	10,433	10,562	11,203	-
	<b>Total 5700</b>	<b>10,433</b>	<b>10,562</b>	<b>11,203</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>4170 Audited Actuals 2012-2013</u>	<u>4170 Audited Actuals 2013-2014</u>	<u>4170/4370 Unaudited Actuals 2014-2015</u>	<u>4370 Final Budget Proposal 2015-2016</u>
	<b>Total 5000 Series</b>	<b>588,102</b>	<b>521,016</b>	<b>195,919</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
6121	Advertising / Legal	-	1,399	-	-
6122	Engineering	23,852	-	-	926,665
6123	Architect's Fee	36,872	9,247	-	-
6124	Testing	23,808	27,263	47,107	-
6126	Construction	108,350	194,586	124,084	-
6127	Fixtures/Fixed Equipment	65,596	-	-	-
6128	Inspection	3,092	-	-	-
6129	Other Site Expense	-	1,045	-	-
	<b>Total 6100</b>	<b>261,570</b>	<b>233,540</b>	<b>171,190</b>	<b>926,665</b>
<b>Buildings</b>					
6213	Architect's Fee	(5,500)	-	-	-
6216	Construction	-	-	504,783	-
6221	Advertising / Legal	283	-	-	-
6223	Architect's Fee	15,875	262	-	-
6226	Remodel	875,414	99,369	3,983	-
6227	Fixtures/Fixed Equipment	-	12,123	-	-
6228	Inspection	2,864	-	-	-
6229	Building Remodel - Other	-	-	1,490	-
	<b>Total 6200</b>	<b>888,937</b>	<b>111,754</b>	<b>510,256</b>	<b>-</b>
<b>Equipment</b>					
6482	Equip Add'l >\$5000	-	-	43,875	-
6485	Computer Eq Add'l \$200-\$4999	-	-	11,982	-
6486	Computer Eq Add'l >\$5000	409,994	447,140	2,251,139	-
	<b>Total 6400</b>	<b>409,994</b>	<b>447,140</b>	<b>2,306,996</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>1,560,501</b>	<b>792,434</b>	<b>2,988,443</b>	<b>926,665</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 4100 - Scheduled Maint	-	-	193,605	20,950
	<b>Total 7300</b>	<b>-</b>	<b>-</b>	<b>193,605</b>	<b>20,950</b>
	<b>Total Expenditures</b>	<b>2,708,051</b>	<b>1,771,031</b>	<b>3,805,301</b>	<b>947,615</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	4,214,632	4,741,337	944,669	-
	<b>Total 7900</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>944,669</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>944,669</b>	<b>-</b>
<b><u>Intrafund Transfers Out / (In)</u></b>					
8999	To Resource 4100 - Scheduled Maint	-	98,675	-	-
	<b>TOTAL 8999</b>	<b>-</b>	<b>98,675</b>	<b>-</b>	<b>-</b>
	<b>TOTAL 8900 Series</b>	<b>-</b>	<b>98,675</b>	<b>-</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	4170 Audited Actuals <u>2012-2013</u>	4170 Audited Actuals <u>2013-2014</u>	4170/4370 Unaudited Actuals <u>2014-2015</u>	4370 Final Budget Proposal <u>2015-2016</u>
<b>Total Resource 4370</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 6,922,683</b>	<b>\$ 6,611,042</b>	<b>\$ 4,749,970</b>	<b>\$ 947,615</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ 233,975	\$ 117,756	\$ (92,218)	\$ 97,138
<b>8860</b> Interest	218,789	142,998	79,817	140,000
<b>8890</b> Other Local Revenue	-	85,862	424,100	980,000
<b>8980</b> Incoming Transfers	-	-	<u>35,432,351</u>	-
<b>Total 1.0</b>	<u>452,764</u>	<u>346,616</u>	<u>35,844,051</u>	<u>1,217,138</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>50,143,993</u>	<u>53,895,652</u>	-	<u>(504,783)</u>
<b>Total 2.0</b>	<u>50,143,993</u>	<u>53,895,652</u>	-	<u>(504,783)</u>
<b>Total Available Funds</b>	<u>\$ 50,596,757</u>	<u>\$ 54,242,268</u>	<u>\$ 35,844,051</u>	<u>\$ 712,355</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2119	Full Time Classified	-	6,489	-	-
2129	Permanent Part-Time	9,013	-	-	-
	<b>Total 2100</b>	<b>9,013</b>	<b>6,489</b>	-	-
2339	Classified Hourly	-	472	-	-
2349	Overtime	7,186	2,240	-	-
	<b>Total 2300</b>	<b>7,186</b>	<b>2,711</b>	-	-
	<b>Total 2000 Series</b>	<b>16,199</b>	<b>9,200</b>	-	-
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	742	-	-
	<b>Total 3200</b>	-	<b>742</b>	-	-
3320	OASDHI Classified	318	539	-	-
3325	Medicare Classified	234	133	-	-
	<b>Total 3300</b>	<b>552</b>	<b>672</b>	-	-
3520	SUI Classified	178	5	-	-
	<b>Total 3500</b>	<b>178</b>	<b>5</b>	-	-
3620	Work Comp Classified	347	211	-	-
	<b>Total 3600</b>	<b>347</b>	<b>211</b>	-	-
	<b>Total 3000 Series</b>	<b>1,077</b>	<b>1,630</b>	-	-
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	635	8,506	123	-
	<b>Total 4500</b>	<b>635</b>	<b>8,506</b>	<b>123</b>	-
	<b>Total 4000 Series</b>	<b>635</b>	<b>8,506</b>	<b>123</b>	-
<b><u>Services and Operating Expenses</u></b>					
5541	Cellular Telephone	103	-	-	-
	<b>Total 5500</b>	<b>103</b>	-	-	-
5630	Rents and Leases	8,565	-	-	-
5644	Repairs	5,644	-	-	-
5649	Computer Software Maintenance/Lic	4,574	-	-	-
	<b>Total 5600</b>	<b>18,783</b>	-	-	-
5730	Legal	-	-	128,343	-
	<b>Total 5700</b>	-	-	<b>128,343</b>	-
5890	Outside Services and Operating Costs	16,255	3,588	2,124	-
	<b>Total 5890</b>	<b>16,255</b>	<b>3,588</b>	<b>2,124</b>	-
	<b>Total 5000 Series</b>	<b>35,140</b>	<b>3,588</b>	<b>130,467</b>	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
6113	Site Purchase	-	122,411	-	-
6121	Advertising / Legal	5,569	184	-	-
6122	Engineering	252,060	168,151	46,531	350,000
6123	Architect's Fee	244,573	19,088	54,539	9,492
6124	Testing	44,894	58,812	12,090	-
6126	Construction	3,497,907	8,164,327	131,708	309,996
6127	Fixtures/Fixed Equipment	938,069	1,568,707	631,197	416,160
6128	Inspection	168,697	172,446	2,756	-
6129	Other Site Expense	972,104	803,182	123,833	-
	<b>Total 6100</b>	<b><u>6,123,873</u></b>	<b><u>11,077,307</u></b>	<b><u>1,002,654</u></b>	<b><u>1,085,648</u></b>
<b>Buildings</b>					
6210	Buildings/Building Improvement	-	2,602,600	-	-
6211	Advertising/Legal	1,643	4,192	5,064	-
6212	Engineering	76,499	37,228	69,740	7,832
6213	Architect's Fee	3,327,789	1,855,840	1,001,687	10,171,131
6214	Testing	294,747	21,155	629,562	283,536
6215	Demolition/Grading	-	446,157	647,991	66,621
6216	Construction	7,073,604	94,600	26,829,891	35,287,755
6217	Fixtures/Fixed Equipment	66,255	5,884	39,264	1,813
6218	Inspection	298,938	30,135	433,095	357,430
6219	Other Building Expense	3,100,292	1,386,586	4,885,600	2,142,750
6221	Advertising / Legal	254,811	19,440	-	-
6222	Engineering	9,541	1,059	-	-
6223	Architect's Fee	167,107	102,553	3,004	-
6224	Testing	6,355	-	-	-
6226	Remodel	1,299,212	39,954	296,530	493,917
6227	Fixtures/Fixed Equipment	21,468	4,859	1,400	-
6228	Inspection	15,639	-	1,756	18,716
6229	Other Building Expense	219,022	1,148	(9,000)	-
	<b>Total 6200</b>	<b><u>16,232,922</u></b>	<b><u>6,653,391</u></b>	<b><u>34,835,583</u></b>	<b><u>48,831,501</u></b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	424,375	239,298	74,581	3,597,180
6482	Equip Add'l >\$5000	340,342	349,576	2,878	371,910
6485	Computer Eq Add'l \$200-\$4999	47,116	170,376	5,501	6,372
6486	Computer Eq Add'l >\$5000	341,720	297,045	297,046	118,601
	<b>Total 6400</b>	<b><u>1,153,552</u></b>	<b><u>1,056,295</u></b>	<b><u>380,007</u></b>	<b><u>4,094,063</u></b>
	<b>Total 6000 Series</b>	<b><u>23,510,347</u></b>	<b><u>18,786,992</u></b>	<b><u>36,218,244</u></b>	<b><u>54,011,212</u></b>
	<b>Total Expenditures</b>	<b><u>23,563,398</u></b>	<b><u>18,809,917</u></b>	<b><u>36,348,834</u></b>	<b><u>54,011,212</u></b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	27,033,359	35,432,351	(504,783)	(53,298,857)
	<b>Total 7900</b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(504,783)</u></b>	<b><u>(53,298,857)</u></b>
	<b>Total 7000 Series</b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(504,783)</u></b>	<b><u>(53,298,857)</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Total Resource 4380</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 50,596,757</u></b>	<b><u>\$ 54,242,268</u></b>	<b><u>\$ 35,844,051</u></b>	<b><u>\$ 712,355</u></b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 43, RESOURCE 4390 - 2015E GENERAL OBLIGATION BONDS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ -
Local Income	<u>45,460,596</u>
Total Available Funds (TAF)	<u>\$ 45,460,596</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 746,860
3000	Employee Benefits	363,472
5000	Services and Operating Expenses	241,192
6000	Capital Outlay	<u>55,547,759</u>
	Total Expenditures	56,899,283
7900	Contingency / Reserves / (Deficit)	<u>(11,438,687)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 45,460,596</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ -	\$ -	\$ -	\$ 92,218
<b>8860</b> Interest	-	-	-	130,000
<b>8890</b> Other Local Revenue	-	-	-	450,000
<b>8940</b> Proceeds General Long-Term Debt	-	-	-	44,788,378
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,460,596</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,460,596</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ -	\$ -	\$ 395,130
2119	Full Time Classified	-	-	-	351,730
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>746,860</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>746,860</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	-	-	88,481
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,481</b>
3320	OASDHI Classified	-	-	-	46,304
3325	Medicare Classified	-	-	-	10,829
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,133</b>
3420	H&W Classified	-	-	-	210,016
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,016</b>
3520	SUI Classified	-	-	-	373
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373</b>
3620	Work Comp Classified	-	-	-	7,469
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,469</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>363,472</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	-	-	215,438
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,438</b>
5421	GL & Property Expenses	-	-	-	14,116
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,116</b>
5649	Computer Software Maintenance/Lic	-	-	-	638
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>638</b>
5710	Audit	-	-	-	11,000
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>241,192</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6122	Engineering	-	-	-	794,937
6123	Architect's Fee	-	-	-	19,460
6124	Testing	-	-	-	321,110
6126	Construction	-	-	-	309,996

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6127	Fixtures/Fixed Equipment	-	-	-	416,160
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,861,663</b>
<b>Buildings</b>					
6212	Engineering	-	-	-	7,832
6213	Architect's Fee	-	-	-	10,171,131
6214	Testing	-	-	-	283,536
6215	Demolition/Grading	-	-	-	66,621
6216	Construction	-	-	-	35,287,755
6217	Fixtures/Fixed Equipment	-	-	-	1,813
6218	Inspection	-	-	-	357,430
6219	Other Building Expense	-	-	-	2,142,750
6226	Remodel	-	-	-	704,449
6228	Inspection	-	-	-	18,716
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,042,033</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	-	-	4,097,180
6482	Equip Add'l >\$5000	-	-	-	421,910
6485	Computer Eq Add'l \$200-\$4999	-	-	-	6,372
6486	Computer Eq Add'l >\$5000	-	-	-	118,601
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,644,063</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,547,759</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,899,283</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	-	-	-	(11,438,687)
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,438,687)</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,438,687)</b>
<b>Total Resource 4370</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,460,596</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6100 - SELF-INSURED PPO HEALTH PLAN

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (1,080,107)
Local Income	<u>7,254,557</u>
Total Available Funds (TAF)	<u>\$ 6,174,450</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 113,040
3000	Employee Benefits	37,109
5000	Services and Operating Expenses	<u>5,432,253</u>
	Total Expenditures	5,586,861
7900	Contingency / Reserves	<u>587,589</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 6,174,450</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ (5,058)	\$ -	\$ -	\$ -
<b>Total 1.0</b>	<u>(5,058)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>2.0 State Income</b>				
8699 Other State Revenue	(1,388)	-	-	-
<b>Total 2.0</b>	<u>(1,388)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3.0 Local Income</b>				
8830 Health Premiums from Other Funds	4,352,015	4,521,067	4,949,929	7,247,098
8860 Interest	5,754	4,718	3,542	3,000
8890 Other Local Revenue	296	23,091	4,765	4,459
<b>Total 3.0</b>	<u>4,358,064</u>	<u>4,548,876</u>	<u>4,958,236</u>	<u>7,254,557</u>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1000	1,500,000	1,500,000	-	-
<b>Total 4.0</b>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<u>1,145,392</u>	<u>460,042</u>	<u>374,682</u>	<u>(1,080,107)</u>
<b>Total Available Funds</b>	<u>\$ 6,997,010</u>	<u>\$ 6,508,918</u>	<u>\$ 5,332,917</u>	<u>\$ 6,174,450</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1439	Part-Time Non-Instructional	\$ -	\$ 409	\$ -	\$ -
	<b>Total 1400</b>	<b>-</b>	<b>409</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>409</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	78,336	103,002	-	13,892
2119	Full Time Regular / Confidential	77,264	82,118	70,260	72,780
2129	Permanent Part-Time	-	-	-	26,368
2139/2339	Classified Hourly	755	-	-	-
	<b>Total 2100</b>	<b>156,354</b>	<b>185,120</b>	<b>70,260</b>	<b>113,040</b>
2349	Overtime	1,814	9,316	-	-
	<b>Total 2300</b>	<b>1,814</b>	<b>9,316</b>	<b>-</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>158,168</b>	<b>194,436</b>	<b>70,260</b>	<b>113,040</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	2,000	-	-
	<b>Total 3100</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
3220	PERS Classified	17,707	18,271	8,372	10,268
	<b>Total 3200</b>	<b>17,707</b>	<b>18,271</b>	<b>8,372</b>	<b>10,268</b>
3320	OASDHI Classified	9,099	9,839	4,357	5,247
3325	Medicare Classified	2,268	2,815	1,019	1,639
	<b>Total 3300</b>	<b>11,366</b>	<b>12,654</b>	<b>5,375</b>	<b>6,886</b>
3420	H&W Classified	32,145	32,800	17,786	18,768
	<b>Total 3400</b>	<b>32,145</b>	<b>32,800</b>	<b>17,786</b>	<b>18,768</b>
3520	SUI Classified	1,734	98	36	57
	<b>Total 3500</b>	<b>1,734</b>	<b>98</b>	<b>36</b>	<b>57</b>
3620	Work Comp Classified	3,503	4,447	1,629	1,130
3630	WC - Academic Non-Teaching	-	9	-	-
	<b>Total 3600</b>	<b>3,503</b>	<b>4,457</b>	<b>1,629</b>	<b>1,130</b>
3920	OB Classified	98	(448)	(89)	-
	<b>Total 3900</b>	<b>98</b>	<b>(448)</b>	<b>(89)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>66,553</b>	<b>69,832</b>	<b>33,108</b>	<b>37,109</b>
<b><u>Books and Supplies</u></b>					
4540	Health Supplies	-	-	-	4,459
4555	Copying & Printing	-	2,961	-	-
4590	Office/Other Supplies	392	350	-	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Helath Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 4500</b>	<b>392</b>	<b>3,310</b>	-	<b>4,459</b>
	<b>Total 4000 Series</b>	<b>392</b>	<b>3,310</b>	-	<b>4,459</b>
<b><u>Services and Operating Expenses</u></b>					
<b>5045</b>	Postage	-	241	-	-
	<b>Total 5000</b>	-	<b>241</b>	-	-
<b>5110</b>	Consultant	48,417	50,323	38,420	37,454
<b>5198</b>	Professional Services	4,900	139,037	-	18,000
	<b>Total 5100</b>	<b>53,317</b>	<b>189,360</b>	<b>38,420</b>	<b>55,454</b>
<b>5210</b>	Mileage	24	481	-	-
<b>5220</b>	Conference Expenses	146	166	-	-
	<b>Total 5200</b>	<b>171</b>	<b>646</b>	-	-
<b>5310</b>	Memberships	-	650	-	-
	<b>Total 5300</b>	-	<b>650</b>	-	-
<b>5400</b>	Self Insurance Claims	5,125,669	4,709,921	6,244,145	5,074,663
<b>5420</b>	Liability Insurance	591,753	333,689	-	-
<b>5421</b>	GL & Property Expenses	-	-	949	2,136
<b>5450</b>	Insurance Claims	178,622	337,742	258,768	300,000
<b>5451</b>	Self Insurance Claims	250,000	-	(233,616)	-
	<b>Total 5400</b>	<b>6,146,044</b>	<b>5,381,352</b>	<b>6,270,246</b>	<b>5,376,799</b>
<b>5541</b>	Cellular Telephone	659	732	-	-
	<b>Total 5500</b>	<b>659</b>	<b>732</b>	-	-
<b>5644</b>	Repairs	125	227	-	-
<b>5691</b>	Governmental Fees	-	496	990	-
	<b>Total 5600</b>	<b>125</b>	<b>723</b>	<b>990</b>	-
<b>5730</b>	Legal	106,918	150,191	-	-
	<b>Total 5700</b>	<b>106,918</b>	<b>150,191</b>	-	-
<b>5880</b>	Damage Personal Property	(790)	-	-	-
<b>5890</b>	Outside Services and Operating Costs	-	500	-	-
	<b>Total 5800</b>	<b>(790)</b>	<b>500</b>	-	-
	<b>Total 5000 Series</b>	<b>6,306,443</b>	<b>5,724,396</b>	<b>6,309,656</b>	<b>5,432,253</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
<b>6227</b>	Fixtures / Fixed Equipment	-	435	-	-
	<b>Total 6200</b>	-	<b>435</b>	-	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Equipment</b>					
6481/6491	Equip Repl \$200-4999	5,413	-	-	-
6482/6492	Equip Repl \$5000>	-	16,070	-	-
6485/6495	Computer Equip Repl \$200-4999	-	454	-	-
	<b>Total 6400</b>	<u>5,413</u>	<u>16,524</u>	-	-
	<b>Total 6000 Series</b>	<u>5,413</u>	<u>16,959</u>	-	-
	<b>Total Expenditures</b>	<u>6,536,968</u>	<u>6,009,342</u>	<u>6,413,024</u>	<u>5,586,861</u>
<b>Contingency/Fund Balance</b>					
7920	Restricted	460,042	499,576	(1,080,107)	587,589
	<b>Total 7900</b>	<u>460,042</u>	<u>499,576</u>	<u>(1,080,107)</u>	<u>587,589</u>
	<b>Total 7000 Series</b>	<u>460,042</u>	<u>499,576</u>	<u>(1,080,107)</u>	<u>587,589</u>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 6,997,010</u>	<u>\$ 6,508,918</u>	<u>\$ 5,332,917</u>	<u>\$ 6,174,450</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6110 - SELF-INSURED WORKERS' COMPENSATION

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 3,907,285
Local Income	<u>1,052,996</u>
Total Available Funds (TAF)	<u>\$ 4,960,281</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 442,985
3000	Employee Benefits	204,891
4000	Books and Supplies	17,479
5000	Services and Operating Expenses	1,974,927
6000	Capital Outlay	<u>259,100</u>
	Total Expenditures	2,899,382
7900	Contingency / Reserves	<u>2,060,899</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 4,960,281</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	\$ 2,327,111	\$ 2,509,812	\$ 2,646,537	\$ 1,009,384
8860 Interest	17,537	16,226	18,718	20,000
8878 Insurance	-	-	9,235	23,612
<b>Total 1.0</b>	<u><b>2,344,648</b></u>	<u><b>2,526,037</b></u>	<u><b>2,674,489</b></u>	<u><b>1,052,996</b></u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>3,193,460</u>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,907,285</u>
<b>Total 2.0</b>	<u><b>3,193,460</b></u>	<u><b>2,831,950</b></u>	<u><b>3,795,961</b></u>	<u><b>3,907,285</b></u>
<b>Total Available Funds</b>	<u><b>\$ 5,538,109</b></u>	<u><b>\$ 5,357,987</b></u>	<u><b>\$ 6,470,450</b></u>	<u><b>\$ 4,960,281</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ -	\$ 750	\$ -
	<b>Total 1400</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
	<b>Total 1000 Series</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	167,704	238,307	240,964	246,808
2119	Full Time Regular / Confidential	32,067	38,231	40,892	196,177
2139/2339	Classified Hourly	1,963	-	-	-
	<b>Total 2100</b>	<u>201,734</u>	<u>276,539</u>	<u>281,856</u>	<u>442,985</u>
	<b>Total 2000 Series</b>	<u>201,734</u>	<u>276,539</u>	<u>281,856</u>	<u>442,985</u>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	5,201	5,645	7,097
3130	STRS - Academic Non-Teaching	-	-	67	-
	<b>Total 3100</b>	<u>-</u>	<u>5,201</u>	<u>5,712</u>	<u>7,097</u>
3220	PERS Classified	22,791	24,090	25,681	44,644
	<b>Total 3200</b>	<u>22,791</u>	<u>24,090</u>	<u>25,681</u>	<u>44,644</u>
3320	OASDHI Classified	11,324	11,823	11,998	21,714
3325	Medicare Classified	2,908	3,979	4,065	6,423
3335	Medicare - Academic Non-Teaching	-	-	11	-
	<b>Total 3300</b>	<u>14,232</u>	<u>15,802</u>	<u>16,074</u>	<u>28,137</u>
3420	H&W Classified	34,469	40,571	40,765	120,362
	<b>Total 3400</b>	<u>34,469</u>	<u>40,571</u>	<u>40,765</u>	<u>120,362</u>
3520	SUI Classified	2,217	138	141	221
3530	SUI - Academic Non-Teaching	-	-	-	-
	<b>Total 3500</b>	<u>2,217</u>	<u>138</u>	<u>141</u>	<u>221</u>
3620	Work Comp Classified	4,498	6,310	6,452	4,430
3630	WC - Academic Non-Teaching	-	-	17	-
	<b>Total 3600</b>	<u>4,498</u>	<u>6,310</u>	<u>6,469</u>	<u>4,430</u>
3920	OB Classified	23	(257)	(71)	-
	<b>Total 3900</b>	<u>23</u>	<u>(257)</u>	<u>(71)</u>	<u>-</u>
	<b>Total 3000 Series</b>	<u>78,230</u>	<u>91,855</u>	<u>94,771</u>	<u>204,891</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	65	1,153	176	1,800
4590	Office/Other Supplies	430	1,681	3,218	15,179
	<b>Total 4500</b>	<u>495</u>	<u>2,834</u>	<u>3,394</u>	<u>16,979</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4710	Food	-	-	-	500
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
	<b>Total 4000 Series</b>	<b>495</b>	<b>2,834</b>	<b>3,394</b>	<b>17,479</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	1,931	-	1,200
	<b>TOTAL 5000</b>	<b>-</b>	<b>1,931</b>	<b>-</b>	<b>1,200</b>
5110	Consultants	14,250	58,358	-	33,000
5130	Doctors / Nurses	263	5,000	(1,630)	5,000
5194	Filming	-	-	-	10,000
5198	Professional Services	31,793	32,483	74,114	140,830
	<b>Total 5100</b>	<b>46,306</b>	<b>95,841</b>	<b>72,484</b>	<b>188,830</b>
5210	Mileage	444	1,173	1,406	1,500
5220	Conference	695	1,473	3,450	3,000
	<b>Total 5200</b>	<b>1,139</b>	<b>2,646</b>	<b>4,857</b>	<b>4,500</b>
5310	Dues / Memberships	-	300	463	463
	<b>Total 5300</b>	<b>-</b>	<b>300</b>	<b>463</b>	<b>463</b>
5420	Work. Comp. Excess Liability Insur.	151,132	245,613	174,506	196,896
5421	GL & Property Expenses	-	-	3,815	8,372
5450	Claims Expense	60,957	49,304	35,116	35,116
5451	Claims Payments	2,159,404	698,054	1,822,543	1,484,448
	<b>Total 5400</b>	<b>2,371,493</b>	<b>992,971</b>	<b>2,035,980</b>	<b>1,724,832</b>
5541	Cell Phone	865	1,177	1,751	1,500
	<b>Total 5500</b>	<b>865</b>	<b>1,177</b>	<b>1,751</b>	<b>1,500</b>
5644	Repairs	125	137	445	416
5691	Governmental Fees	-	41,169	53,185	53,186
	<b>Total 5600</b>	<b>125</b>	<b>41,305</b>	<b>53,630</b>	<b>53,602</b>
5730	Legal	3,045	-	-	-
5740	Advertising	-	-	168	-
	<b>Total 5700</b>	<b>3,045</b>	<b>-</b>	<b>168</b>	<b>-</b>
5890	Outside Services and Operating Costs	-	719	-	-
	<b>Total 5800</b>	<b>-</b>	<b>719</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>2,422,972</b>	<b>1,136,890</b>	<b>2,169,332</b>	<b>1,974,927</b>

**Capital Outlay**



**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Buildings</b>					
6227	Fixtures & Fixed Equipment	-	1,132	-	-
	<b>Total 6200</b>	<u>-</u>	<u>1,132</u>	<u>-</u>	<u>-</u>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	2,728	344	271	259,100
6482	Equipment Addt'l > \$5,000	-	51,599	8,034	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	834	4,756	-
	<b>Total 6400</b>	<u>2,728</u>	<u>52,777</u>	<u>13,062</u>	<u>259,100</u>
	<b>Total 6000 Series</b>	<u>2,728</u>	<u>53,908</u>	<u>13,062</u>	<u>259,100</u>
	<b>Total Expenditures</b>	<u>2,706,159</u>	<u>1,562,026</u>	<u>2,563,165</u>	<u>2,899,382</u>
<b>Contingency/Fund Balance</b>					
7920	Restricted	2,831,950	3,795,961	3,907,285	2,060,899
	<b>Total 7900</b>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,907,285</u>	<u>2,060,899</u>
	<b>Total 7000 Series</b>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,907,285</u>	<u>2,060,899</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 5,538,109</u>	<u>\$ 5,357,987</u>	<u>\$ 6,470,450</u>	<u>\$ 4,960,281</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6120 - SELF-INSURED GENERAL LIABILITY

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 288,426
Local Income	<u>1,965,176</u>
Total Available Funds (TAF)	<u>\$ 2,253,602</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 187,820
3000	Employee Benefits	90,915
4000	Books and Supplies	2,500
5000	Services and Operating Expenses	<u>1,694,598</u>
	Total Expenditures	1,975,833
7900	Contingency / Reserves	<u>277,769</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,253,602</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8830</b> Workers Comp Premiums From Other Funds	\$ -	\$ -	\$ 1,368,567	\$ 1,965,026
<b>8860</b> Interest	-	-	137	150
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>1,368,704</u>	<u>1,965,176</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	-	-	124,894	288,426
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>124,894</u>	<u>288,426</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,493,598</u>	<u>\$ 2,253,602</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ -	\$ 750	\$ -
	<b>Total 1400</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
	<b>Total 1000 Series</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	-	-	92,679	94,926
2119	Full Time Regular / Confidential	-	-	15,728	92,894
	<b>Total 2100</b>	<u>-</u>	<u>-</u>	<u>108,406</u>	<u>187,820</u>
2349	Overtime	-	-	897	-
	<b>Total 2300</b>	<u>-</u>	<u>-</u>	<u>897</u>	<u>-</u>
	<b>Total 2000 Series</b>	<u>-</u>	<u>-</u>	<u>109,303</u>	<u>187,820</u>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	-	2,171	2,730
3130	STRS - Academic Non-Teaching	-	-	67	-
	<b>Total 3100</b>	<u>-</u>	<u>-</u>	<u>2,238</u>	<u>2,730</u>
3220	PERS Classified	-	-	9,877	19,237
	<b>Total 3200</b>	<u>-</u>	<u>-</u>	<u>9,877</u>	<u>19,237</u>
3320	OASDHI Classified	-	-	4,670	9,433
3325	Medicare Classified	-	-	1,576	2,723
3335	Medicare - Academic Non-Teaching	-	-	11	-
	<b>Total 3300</b>	<u>-</u>	<u>-</u>	<u>6,258</u>	<u>12,156</u>
3420	H&W Classified	-	-	15,679	54,820
	<b>Total 3400</b>	<u>-</u>	<u>-</u>	<u>15,679</u>	<u>54,820</u>
3520	SUI Classified	-	-	55	94
3530	SUI - Academic Non-Teaching	-	-	-	-
	<b>Total 3500</b>	<u>-</u>	<u>-</u>	<u>55</u>	<u>94</u>
3620	Work Comp Classified	-	-	2,501	1,878
3630	WC - Academic Non-Teaching	-	-	17	-
	<b>Total 3600</b>	<u>-</u>	<u>-</u>	<u>2,518</u>	<u>1,878</u>
3920	OB Classified	-	-	(27)	-
	<b>Total 3900</b>	<u>-</u>	<u>-</u>	<u>(27)</u>	<u>-</u>
	<b>Total 3000 Series</b>	<u>-</u>	<u>-</u>	<u>36,597</u>	<u>90,915</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	-	-	58	2,000
4590	Office/Other Supplies	-	-	290	500
	<b>Total 4500</b>	<u>-</u>	<u>-</u>	<u>348</u>	<u>2,500</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>2,500</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	-	300
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
5110	Consultants	-	-	31,585	17,000
5198	Professional Services	-	-	-	54,650
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>31,585</b>	<b>71,650</b>
5210	Mileage	-	-	305	500
	<b>Total 5200</b>	<b>-</b>	<b>-</b>	<b>305</b>	<b>500</b>
5310	Dues / Memberships	-	-	523	650
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>523</b>	<b>650</b>
5420	Work. Comp. Excess Liability Insur.	-	-	510,355	715,762
5421	GL & Property Expenses	-	-	1,486	3,550
5450	Claims Expense	-	-	(10,939)	-
5451	Claims Payments	-	-	257,500	600,000
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>758,402</b>	<b>1,319,312</b>
5541	Cell Phone	-	-	566	1,000
	<b>Total 5500</b>	<b>-</b>	<b>-</b>	<b>566</b>	<b>1,000</b>
5644	Repairs	-	-	813	500
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>813</b>	<b>500</b>
5730	Legal	-	-	265,953	300,000
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>265,953</b>	<b>300,000</b>
5880	Personal Property Damage	-	-	-	686
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>686</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>1,058,146</b>	<b>1,694,598</b>
<b><u>Capital Outlay</u></b>					
6481	Equipment Addt'l \$200 to \$4,999	-	-	27	-
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,205,172</b>	<b>1,975,833</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	-	288,426	277,769
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>288,426</b>	<b>277,769</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>288,426</b>	<b>277,769</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,493,598</b>	<b>\$ 2,253,602</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Riverside City College PELL Student Grants and Book Waivers	\$ 33,000,000		
Norco College PELL Student Grants and Book Waivers	11,000,000		
Moreno Valley College PELL Student Grants and Book Waivers	14,000,000		
Riverside City College FSEOG Student Grants and Book Waivers	500,000		
Norco College FSEOG Student Grants and Book Waivers	325,000		
Moreno Valley College FSEOG Student Grants and Book Waivers	360,000		
Riversdie City College Federal Work Study	460,000		
Norco College Federal Work Study	325,000		
Moreno Valley College Federal Work Study	360,000		
Riverside City College Subsidized Loan	1,500,000		
Norco College Subsidized Loan	800,000		
Moreno Valley College Subsidized Loan	900,000		
Riverside City College Un-Subsidized Loan	900,000		
Norco College Un-Subsidized Loan	500,000		
Moreno Valley College Un-Subsidized Loan	600,000		
			<u>65,530,000</u>
Total Federal Income			\$ 65,530,000
Total Available Funds (TAF)			<u>\$ 65,530,000</u>

EXPENDITURES

Object Code

7520	Riverside City College PELL Student Grants and Book Waivers	\$ 33,000,000	
	Norco College PELL Student Grants and Book Waivers	11,000,000	
	Moreno Valley College PELL Student Grants and Book Waivers	14,000,000	
	Riverside City College FSEOG Student Grants and Book Waivers	500,000	
	Norco College FSEOG Student Grants and Book Waivers	325,000	
	Moreno Valley College FSEOG Student Grants and Book Waivers	360,000	
	Riversdie City College Federal Work Study	460,000	
	Norco College Federal Work Study	325,000	
	Moreno Valley College Federal Work Study	360,000	
	Riverside City College Subsidized Loan	1,500,000	
	Norco College Subsidized Loan	800,000	
	Moreno Valley College Subsidized Loan	900,000	
	Riverside City College Un-Subsidized Loan	900,000	
	Norco College Un-Subsidized Loan	500,000	
	Moreno Valley College Un-Subsidized Loan	600,000	
			<u>65,530,000</u>
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waviers		\$ 65,530,000
	Total Student Federal Grants		<u>\$ 65,530,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Riverside City College Cal Grants	\$	2,100,000	
Norco College Cal Grants		1,000,000	
Moreno Valley College Cal Grants		690,000	
			<u>3,790,000</u>
State Income - Cal Grant B and C			<u>3,790,000</u>
Total Available Funds (TAF)		\$	<u>3,790,000</u>

EXPENDITURES

Object Code

7520	Riverside City College Cal Grants	\$	2,100,000
	Norco College Cal Grants		1,000,000
	Moreno Valley College Cal Grants		690,000
			<u>3,790,000</u>
	Total State - Cal Grant B and C	\$	<u>3,790,000</u>
	Total State of California Student Grants	\$	<u>3,790,000</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL SCHOLARSHIPS STUDENT SCHOLARSHIPS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 46,605
Riverside City College Local Scholarships	\$ 250,000	
Norco College Local Scholarships	130,000	
Moreno Valley College Local Scholarships	<u>120,000</u>	
Total Local Scholarships Income		<u>500,000</u>
Total Available Funds (TAF)		<u><u>\$ 546,605</u></u>

EXPENDITURES

Object Code

7520	Riverside City College Local Scholarships	\$ 250,000
	Norco College Local Scholarships	130,000
	Moreno Valley College Local Scholarships	<u>120,000</u>
	Total Local Sholarships	<u>\$ 500,000</u>
	Total Local Scholarships	<u><u>\$ 546,605</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,289,023</u>
Local Income		
ASRCC		
Student Fees	\$ 527,174	
Interest	211	
Athletic Events	23,000	
Commissions	20,000	
Total ASRCC Local Income	<u>570,385</u>	
ASNC		
Student Fees	207,990	
Interest	83	
Total ASNC Local Income	<u>208,073</u>	
ASMVC		
Student Fees	264,836	
Interest	106	
Total ASMVC Local Income	<u>264,942</u>	
Total Local Income ASRCCD		<u>\$ 1,043,400</u>
Total Available Funds (TAF)		<u><u>\$ 2,332,423</u></u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 135,400	
906	Athletics	221,100	
910	Riverside ASB	213,385	
921	Norco ASB	135,500	
924	Norco - Organizations Funding	124,500	
930	Moreno Valley ASB	279,786	
	Total Expenditures		\$ 1,109,671
	Contingency		<u>1,222,752</u>
Total ASRCCD Accounts			<u><u>\$ 2,332,423</u></u>

## GLOSSARY OF TERMS

**Abatements** – The return of part or all of an item of income or expenditure.

**Academic Employee** – A district employee who is required to meet minimum academic standards as a condition of employment.

**Academic Salaries (Object Code Series 1000)** – Includes expenditures for full-time, part-time and prorated portions of salaries for all academic personnel.

**Accounting Period** – Any period of time at the end of which a district determines its financial position and results of operations.

**Accounting Procedures** – All processes that identify, record, classify and summarize financial information to produce reports and to provide internal control.

**Accounting System** – The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

**Accrual Basis** – The method of accounting which calls for recognizing revenues/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow (contrast with cash basis).

**Actuarial Basis** – A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

**Allocation of Costs** – Districts regularly incur costs that are not exclusively for one program. When this occurs, these costs are assigned based on the proportional benefit related to each program, using an acceptable allocation method.

**Appropriation** – A legal authorization granted by a legislative or governing body to

make expenditures and incur obligations for a specified time and purpose.

**Arbitrage** – The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed Valuation** – A value for land and residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2%. (See Proposition 13) The assessed value is not necessarily equivalent to the market value, due to annual increase limitations imposed by law.

**Associated Students Fund** – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys

raised by any student body or student organization using the name of the college (ECS 76065).

**Audit** – An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

**Balance Sheet** – A basic financial statement as of June 30 that shows assets, liabilities, reserves and net assets which exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

**Basic Skills** – This program provides funding for pre-collegiate courses to correct skills deficiency.

**Bonded Debt Limit** – The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

**Books, Supplies (Object Code Series 4000)** – An item of an expendable nature that is consumed, wears out, or deteriorates in use.

**Budget** – A plan of financial operation for a given period for specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

**Budget Allocation Model** – The methodology used by the District to implement the set of budget principles for allocating resources to the colleges and district office and support services areas.

**Budget and Accounting Manual (BAM)** – A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges.

**Budget Code** – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

**Budget Document** – The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, one such document is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**Budgetary Control** – The management of business affairs in accordance with an approved plan of estimated income and expenditures.

**Capital Outlay (Object Code Series 6000)** – Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

**Cash Basis** – Method of accounting in

which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

**Chart of Accounts (COA)** – A systematic list of accounts applicable to a specific entity.

**Classified Salaries (Object Code Series 2000)** – Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

**Community Education Services** – Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community service classes.

**Compensated Absences** – Absences, such as vacation, illness and holidays, for which

it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**Consumer Price Index (CPI)** – A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indexes are calculated regularly for the United States, California, some regions within California and selected cities.

**Contingency** – That portion of the current fiscal year's budget not appropriated for a specific purpose. In 2004, the District established guidelines for budgeting the unrestricted general operating contingency account at not less than 5%.

**Contingent Liabilities** – Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the annual audited financial statements, including the notes

thereto, when there is a reasonable possibility a loss may occur.

**Contributions and Donations** – Anything of value received from any source for which no repayment or service to the contributor is expected.

**Cost Of Living Adjustment (COLA)** – A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon the availability of State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. It is most commonly used to refer to percentage adjustments on salary schedules.

**Credit FTES** – Credit Full-Time Equivalent Students (FTES) is the workload measure for the program-based funding formula categories of Instruction and Instructional Services.

**Current Expense of Education (CEE)** –

The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

**Debt Service** – Expenditures for the retirement of principal and interest on long-term debt.

**Deferred Revenue** – Revenue received prior to being earned such as advances received on Federal or State program grants or enrollment fees received for a term in a subsequent fiscal year.

**Deficit** – (1) Excess of liabilities over assets.  
(2) The excess of expenditures or expenses over revenues during an accounting period.

**Depreciation** – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical

elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Direct Costs** – Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

**Education Protection Account (EPA)** – The EPA provides community colleges with general purpose state aid funding pursuant to Proposition 30. It is a component of total general apportionment.

**Employee Benefits (Object Code Series 3000)** – Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation.

Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

**Encumbrances** – Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enrollment Fees** – Imposed for the first time in 1984, enrollment fees are a per-credit unit fee assessed all students enrolled in community colleges classes. This required student fee is set by the State. The current rate is \$20 per semester credit.

**ERAF (Educational Revenue Augmentation Fund)** – Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to local educational agencies within that county.

**Expenditures** – Outflow or other use of



assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities.

**Fifty (50) Percent Law** – Education Code §84362 requiring a district to spend at least 50% of its Current Expense of Education (CEE) on the salaries and benefits of classroom instructors and instructional aides.

**Fiscal Year** – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Some grants use a fiscal year beginning October 1, and ending September 30, which is consistent with the federal government's fiscal year.

**Full-Time Equivalent Employees (FTE)** – Ratio of the hours worked based upon the standard work hours of one full-time employee.

**Full-Time Equivalent Students (FTES)** – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. The number 525 is derived from the fact that

175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days would be in attendance for 525 hours (i.e. 3 times 175 equals 525). Full-Time equivalent student (FTES) is the most significant workload measure used in the computation of State support for California community colleges.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Gann Limit** – In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable.

**GASB 45** – An accounting standard issued by the Governmental Accounting Standards Board that requires community college districts to record as a liability the unfunded portion of retiree health benefit costs of current and retired employees.

**General Apportionment Revenue** – An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

**General Ledger** – Computerized accounting software, books, files, or other devices in which accounts are kept to the degree of detail necessary to summarize financial transactions.

**General Obligation Bond** – A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Proposition 39 bond) and paid through an increase in property taxes.

**General Operating Resource** – The resource used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting.

**Governmental Accounting Standards Board (GASB)** – The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Grants** – Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

**Indirect Costs** – Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light supplies, management and supervision.

**Instructional Equipment** – Tangible property (excluding land, buildings or improvements thereon) purchased for instructional activities to enhance student learning and skills development.

**Interfund Transfers** – The transfer of moneys from one fund to another fund.

**Intrafund Transfers** – The transfer of moneys within the same fund.

**Investments** – Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes capital assets used in governmental operations.

**Lottery** – Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. The allocation of lottery revenue is based upon prior year resident and non-resident FTES.

**Mandate Block Grant Funding** – A State program to provide funding to community colleges to fund the costs of various State mandated programs and activities identified in the Government Code.

**Noncredit FTES** – The workload measure for all Noncredit Activities including instruction, instructional support, and student services.

**Nonresident Tuition** – A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than the average statewide cost per student.

**Object Codes** – Accounts used to record revenues and expenditures into descriptive categories.

**Other Financing Sources and Uses**

**(Object Code Series 7000)** – Includes expenditures for debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

**PERB** – Public Employment Relations Board, established to regulate collective bargaining between school districts and employees.

**PERS** – The Public Employee Retirement System, a State retirement program utilized for classified employees.

**Position Budget Control** – A process for monitoring and maintaining budgetary control over authorized, full-time positions. Position control information includes the position description, incumbent, former incumbent, budgeted salary, placement, range, step, and applicable fixed charges and health benefits.

**Prepaid Expenses** – Goods or services for which payment has been made, but for

which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**Program** – Category of activities with common outputs and objectives.

**Proposition 13** – An initiative amendment passed in June 1978 which added article XIIA to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

**Proposition 30** – An initiative passed in November 2013 which provided temporary increases to the sales tax rate and the personal income tax rates for the State's highest income tax payers.

**Proposition 39** – An initiative passed in November 2013 that changed the corporate income tax codes to raise taxes over a five year period to fund educational energy efficiency projects and clean energy job creation.

**Proposition 98** – An amendment of the California Constitution establishing minimum funding levels for K-14 education and changing some of the provision of Proposition 4 (Gann limit). A Senate Constitutional Amendment, Proposition 111 (1990), modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined, including the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

**Purchase Order** – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services at a specified cost.

**Purchase Requisition** – A document submitted to initiate a purchase order to secure specified articles or services.

**Reserve** – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**Restricted Funds** – Those moneys designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. The expenditures of these funds are accounted for separately to maintain their identity.

**Revolving Cash Account** – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

**SB 361** – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology.

**Sales and Use Tax** – A tax imposed upon the sale of goods. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

**Scheduled Maintenance** – Major repairs of buildings and sites which have been postponed by districts, usually due to a

shortage of funds. The State has provided special funding to community colleges for approved projects. The State provides for half the cost, and the district provides the other half.

**Services and Operating Expenses (Object Code Series 5000)** – Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

**STRS** – State Teachers Retirement System, a State retirement program for academic employees.

**Supplanting** – Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

**Tax Revenue Anticipation Note (TRAN)** – Instrument issued to secure short-term moneys borrowed in expectation of collection of taxes.

**Taxonomy of Programs and Services**

**(TOPS)** – Districts are required to report expenditures by program categories identified in the TOPS. The major categories are:

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

**Unencumbered (Available) Balance** – That portion of a budget (appropriation) not yet expended or obligated.

**Unrestricted Funds** – Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may have been designated by the Board for a specific purpose, but they are still legally

regarded as unrestricted since the designation may be changed at the Board's discretion.

**Warrant** – A written order drawn by the governing board or its authorized officer(s) or employee(s) directing the county treasurer to pay a specified amount to a designated payee.

**Taxonomy of Programs and Services**

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## Agenda Item (IV-D-2)

Meeting	9/1/2015 - Committee
Agenda Item	Committee - Resources (IV-D-2)
Subject	Public Hearing and Budget Adoption for the 2015-2016 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2015-2016 budget; and 2) Adopt the 2015-2016 Budget for the Riverside Community College District.

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### Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2015-2016 fiscal year. The 2015-2016 budget proposal was previously discussed at the Board's Resources Committee meeting on September 1, 2015. At the June 16, 2015 Board meeting, a Public Hearing on the FY 2015-2016 budget was set for 6:00 p.m. on September 15, 2015. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the 2015-2016 Riverside Community College District Budget.

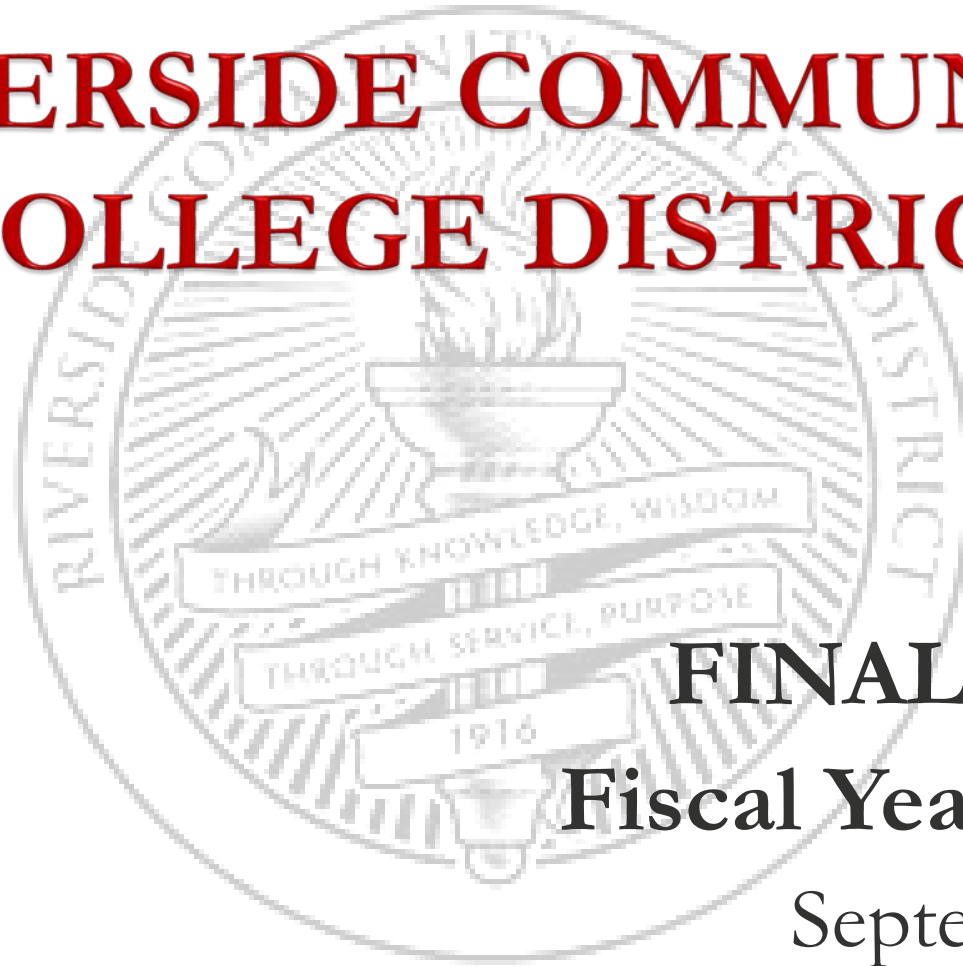
Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services

### Attachments:

[09012015\\_Presentation – FY 2015-16 Final Budget](#)  
[09012015\\_FY2015-16 Budget - Detail by Resource](#)



# RIVERSIDE COMMUNITY COLLEGE DISTRICT



## FINAL BUDGET Fiscal Year 2015-2016

September 1, 2015

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

*(In Millions)*

### Unrestricted Ongoing Revenues

	<b>CCC System</b>	<b>RCCD</b>
Growth/Access (3.0%/3.88 %)	\$ 156.5	\$ 4.9
COLA (1.02%)	61.0	1.4
General Operating Base Increase	266.7	6.7
Full-Time Faculty Hiring	62.3	1.5
Total Unrestricted Ongoing Revenues	\$ 546.5	\$ 14.5

### Unrestricted One-Time Revenues


State Mandate Block Grant	\$ 632.0	\$ 15.3
Total Unrestricted Revenues	\$ 1,178.5	\$ 29.8

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

(In Millions)

<u>Restricted Revenues</u>	<u>CCC System</u>	<u>RCCD</u>
Student Success and Student Equity	\$ 185.0	\$ 4.6
EOPS	33.7	0.8
COLA for Categorical Programs	2.5	0.1
Deferred Maintenance and Instructional Equipment	148.0	3.6
Proposition 39 - Energy Revenues	38.7	0.8
Total Restricted Revenues	<u>\$ 407.9</u>	<u>\$ 9.9</u>
<u>Other</u>		
Basic Skills and Student Outcomes Transformation & Pilot Programs	\$ 70.0	
Adult Education	500.0	
Apprenticeship	29.1	
Apportionment Deferral Elimination	94.5	
Enhanced Non-Credit Rate Equalization	49.0	
Total Other	<u>\$ 742.6</u>	

The seal of Riverside Community College District is a circular emblem. It features a central figure of a person holding a torch, with rays of light emanating from behind. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is written around the top inner edge of the circle. Below the central figure, there are three banners with the text "THROUGH KNOWLEDGE, WISDOM", "THROUGH SERVICE, PURPOSE", and "1916".

# **FY 2015-2016 FINAL BUDGET**

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2015-2016 Final Budget

FY 2014-15 Credit FTES Projects

Base FTES	25,652.36
Growth/Access at P2 (Planned 882.24 at 3.43%; Actual 5.47%)	<u>1,404.09</u>
Total Funded FTES	27,056.45
Actual FTES at P3	<u>27,503.17</u>
Total Unfunded FTES	<u>(446.72)</u>
Unfunded FTES %	<u><u>1.65%</u></u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

**FY 2015-16 Credit FTES Projects**

Base FTES	27,056.45
Growth/Access (System 3.0%; RCCD 3.88%)*	<u>1,029.78</u>
Total Funded FTES	28,086.23
Unfunded FTES (1.35%)	<u>379.41</u>
FTES Ceiling	<u><u>28,465.64</u></u>
FY 2014-15 Actual FTES at P3	<u><u>27,503.17</u></u>
FTES Needed to Achieve FY 2015-16 Ceiling (3.50%)	<u><u>962.47</u></u>
FTES Needed to Achieve FY 2015-16 Funded FTES (2.08%)	<u><u>583.06</u></u>

\* Under the new growth formula.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2015-2016 Final Budget

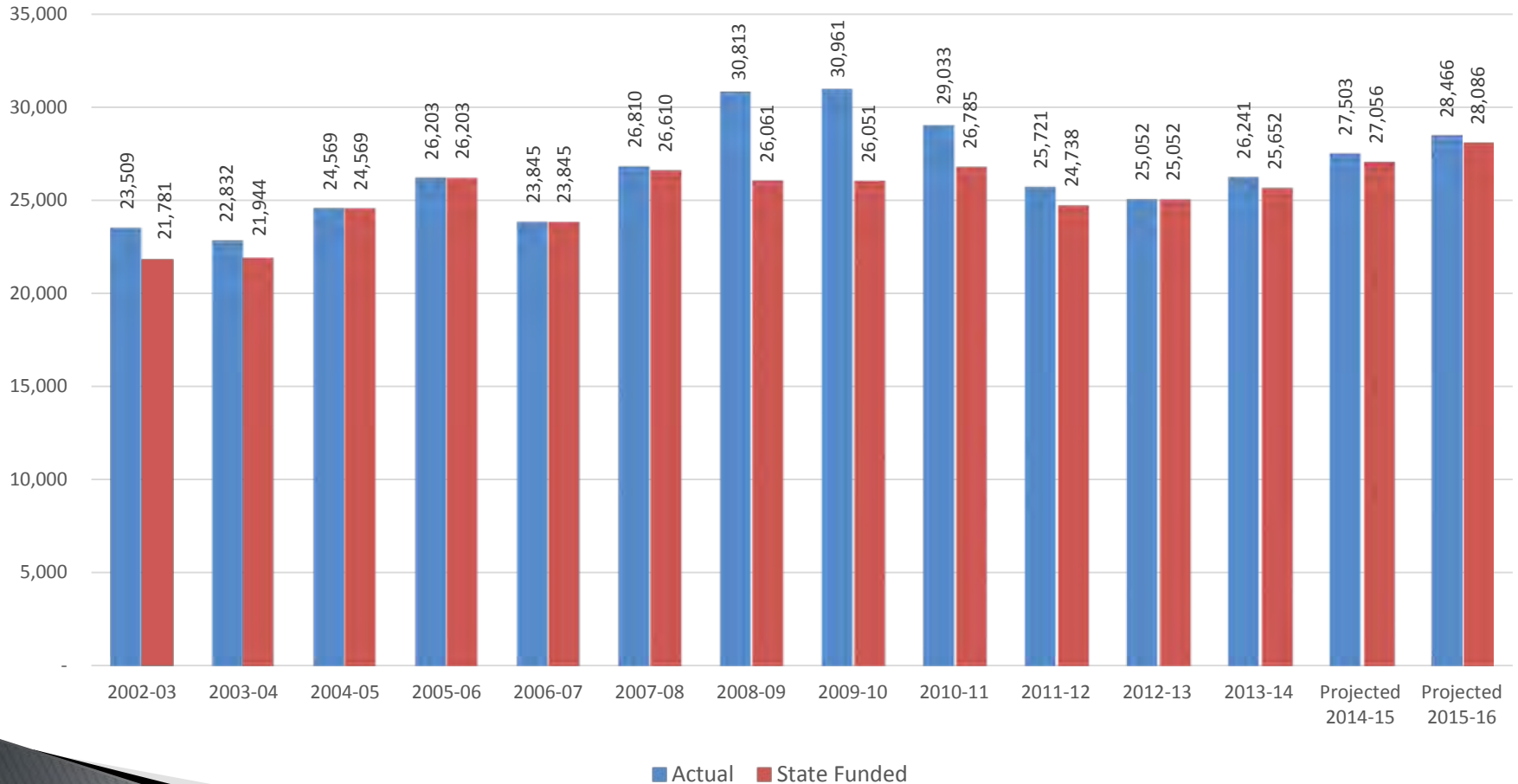
**Credit FTES Targets by College**

	<b>FY 2015-2016 Credit FTES Targets</b>	<b>Credit FTES %</b>
<b>RCC</b>	15,314.52	53.80%
<b>NC</b>	6,575.56	23.10%
<b>MVC</b>	<u>6,575.56</u>	<u>23.10%</u>
<b>Total</b>	<u>28,465.64</u>	<u>100.00%</u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

### Historical Look at Resident Credit FTES Actual vs. State Funded





RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2015-2016 Final Budget

*(In Millions)*

**FY 2015-16 Ongoing Revenue Budget**

Beginning Revenue Budget	\$ 145.17
FY 2014-15 Apportionment Increase	2.94
FY 2015-16 Apportionment:	
COLA (1.02%)	1.40
Access (3.88%)	4.88
Deficit (.93%)	(1.42)
General Operating Base Increase	6.69
Full-Time Faculty Hiring	1.49
Other	0.48
Total Ongoing Revenue Budget	<u>\$ 161.63</u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

*(In Millions)*

### FY 2015-16 Ongoing Expenditure Budget

Beginning Expenditure Budget	\$ <u>151.21</u>
Compensation Adjustments:	
Full-Time Salary Increase (COLA 1.02% + 3.00%)	\$ 3.58
Enrollment Management Increase (5.02% + Growth)	2.33
Step/Column and Personnel Adjustments	0.36
Employee Benefits:	
Health Insurance (20.41%)	3.32
Workers' Compensation (1.00%)	(1.35)
PERS (11.847%)	0.02
STRS (10.73%)	1.25
OPEB Liability - Retiree Health Insurance (.3%)	0.31
Full-Time Faculty Positions (24)	2.97
Full-Time Classified Positions (2)	0.20
Administrator Position (1)	0.08

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget (continued)**

Contracts and Agreements	0.45
Centennial and Silver Anniversary Support	0.10
Enrollment Marketing Support	0.04
Center for Social Justice and Civil Liberties Support	0.05
PARS Early Retirement Incentive Payoff	(0.44)
New Facilities Operating Costs (CAADO/CSA)	0.50
Legal Expense	0.30
Property and General Liability	0.56
Election Cost	(0.60)
Indirect Cost Reimbursement	0.36
Utilities	0.30
Apprenticeship Programs	0.55
Other	(0.26)
Total Ongoing Expenditure Budget Adjustments	\$ 14.98
Total Ongoing Expenditure Budget	\$ 166.19
Net Ongoing Budget Shortfall	\$ (4.56)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

*(In Millions)*

**FY 2015-16 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 1.10
FY 2014-2015 State Mandate Block Grant Elimination	(1.10)
FY 2015-2016 State Mandate Block Grant	<u>15.34</u>
Total One-Time Revenue Budget	<u>\$ 15.34</u>

**FY 2015-16 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ -
FY 2015-2016 State Mandate Block Grant:	
Set-aside for FY 2016-17 and FY 2017-18	<u>15.00</u>
Total One-Time Expenditure Budget	<u>\$ 15.00</u>
Net One-Time Budget Surplus	<u><u>\$ 0.34</u></u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**  
*(In Millions)*

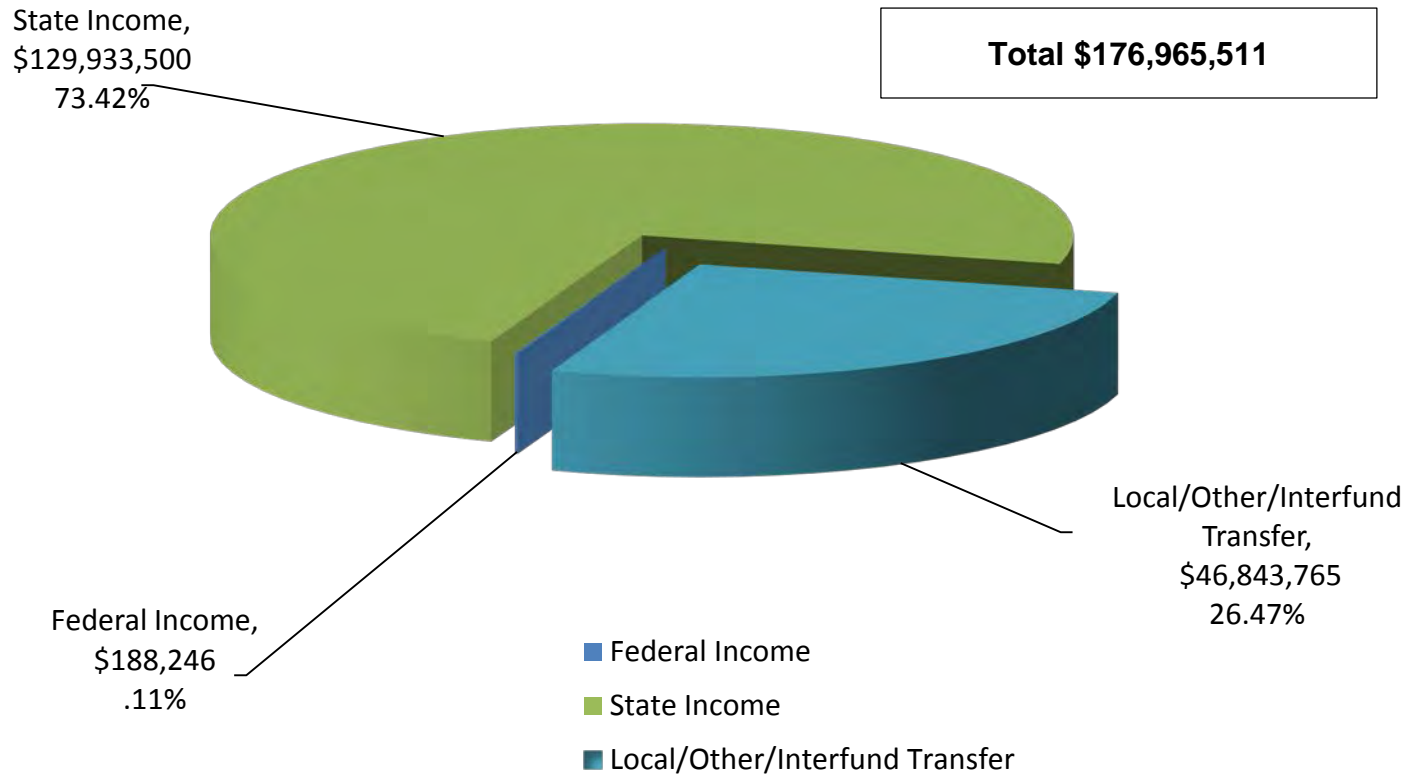
**Summary**

Net Ongoing Budget Shortfall	\$ (4.56)
Net One-Time Budget Surplus	<u>0.34</u>
Total Revenue and Expenditure Difference	\$ (4.22)
Beginning Balance at July 1, 2015	<u>14.67</u>
Total Available Funds	\$ 10.45
Less, 5% Ending Balance Target	<u>(10.45)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

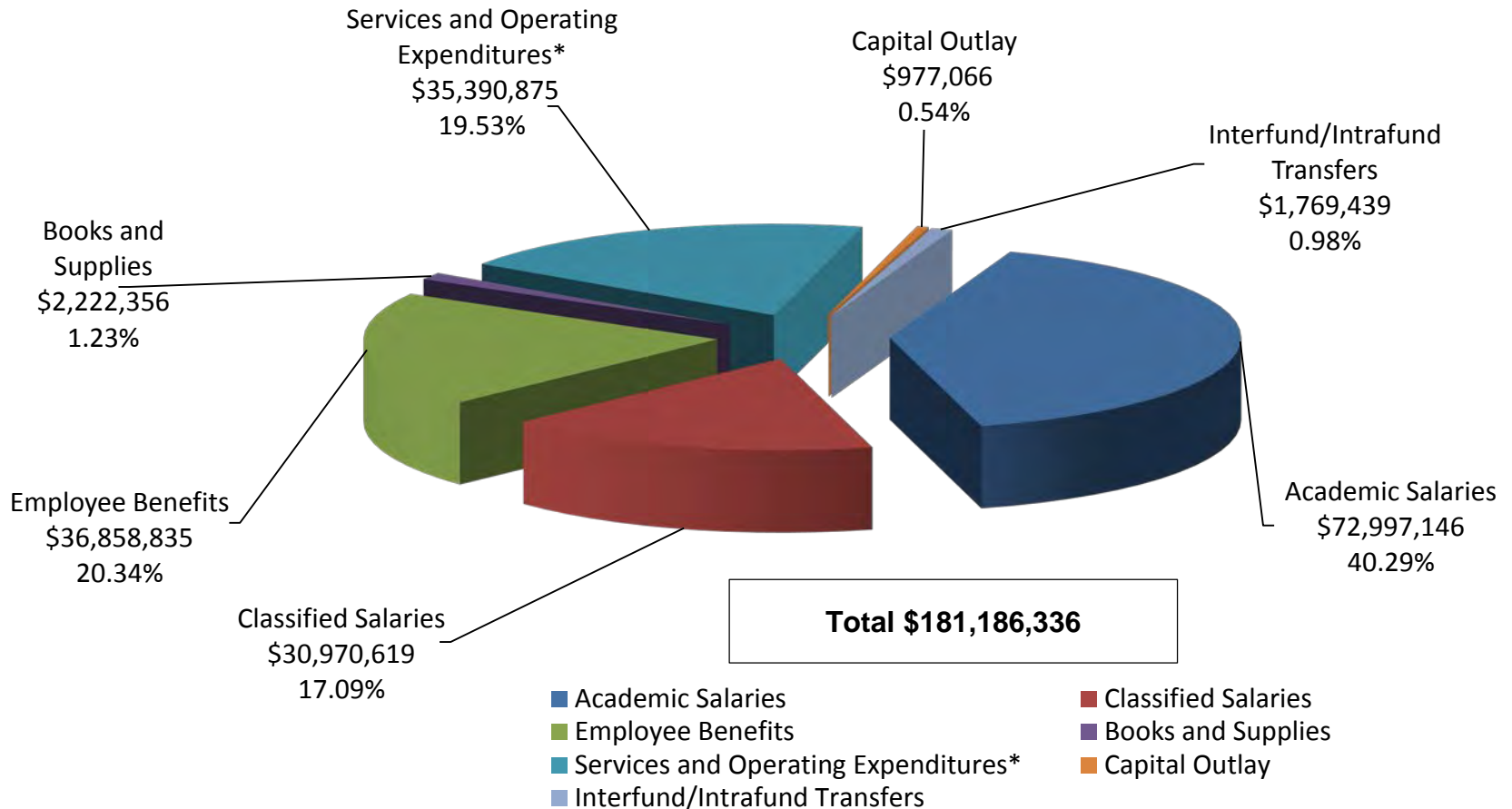
## FY 2015-2016 Final Budget

### Revenue 2015-2016



# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

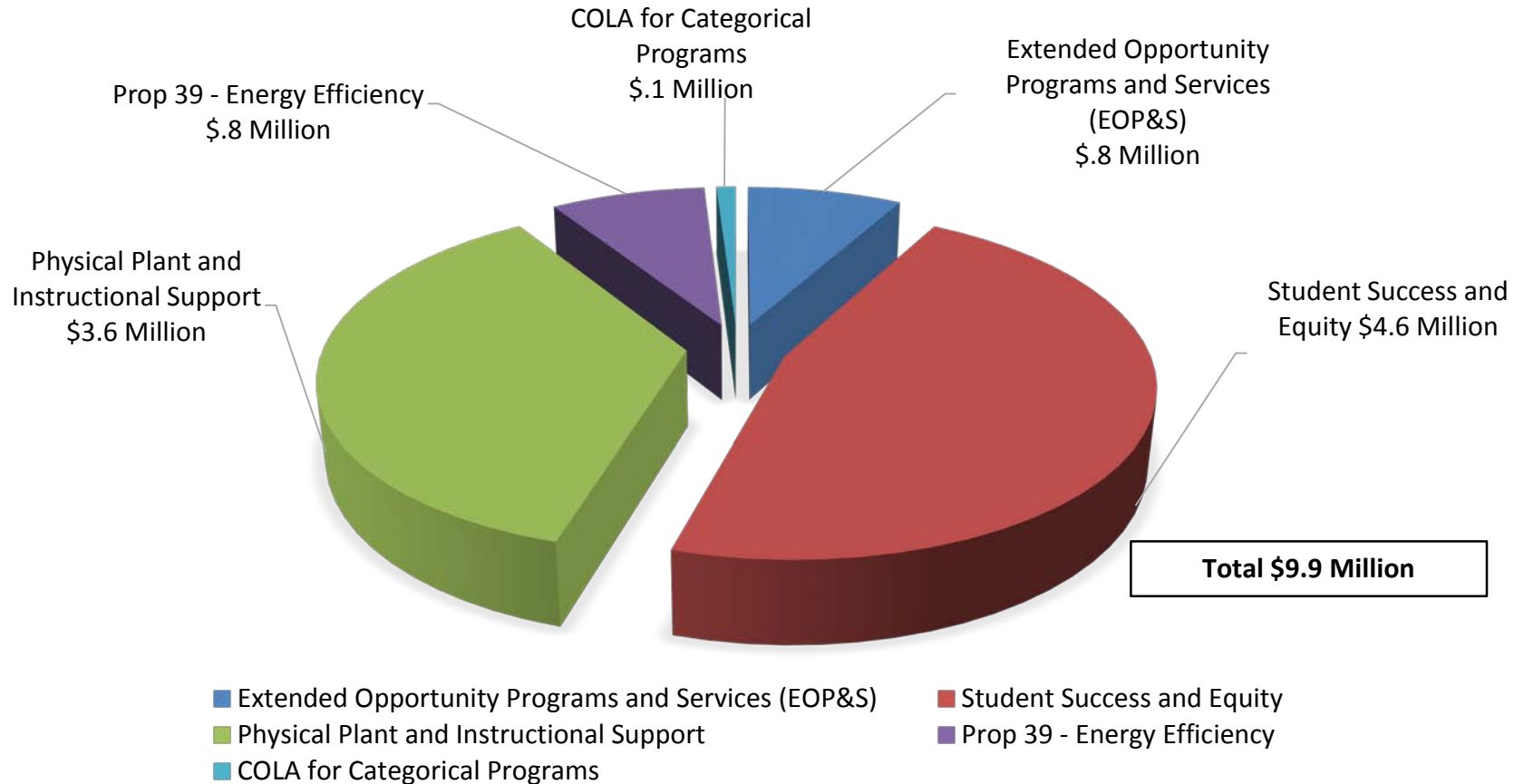
## Expenditures 2015-2016



\*Includes \$15,004,000 State Mandate Block Grant set-aside for future years.

# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2015-2016 Final Budget

## Categorical Program Increases







# LOOKING AHEAD

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

**CCC Budget Request FY 2016-2017**

The California Community College FY 2016-17 budget request will be in the same cost range as the operational increase of FY 2015-16, approximately \$850 million. Funding priorities follow:

- ▶ COLA (1.60%) - \$100 Million
- ▶ Access (3.0%) - \$160 Million
- ▶ General Operating Base Increase - \$250 Million
- ▶ Full-Time Faculty Hiring
- ▶ Basic Skills Ongoing Funding Increase
- ▶ Categorical Restoration - \$60 Million
- ▶ Student Equity Plans
- ▶ Telecommunications and Technology Infrastructure Program (TTIP) Funding Increase
- ▶ Career Technical Education Comprehensive Long-term Investment
- ▶ Professional Development
- ▶ Campus Mental Health and Safety Needs

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

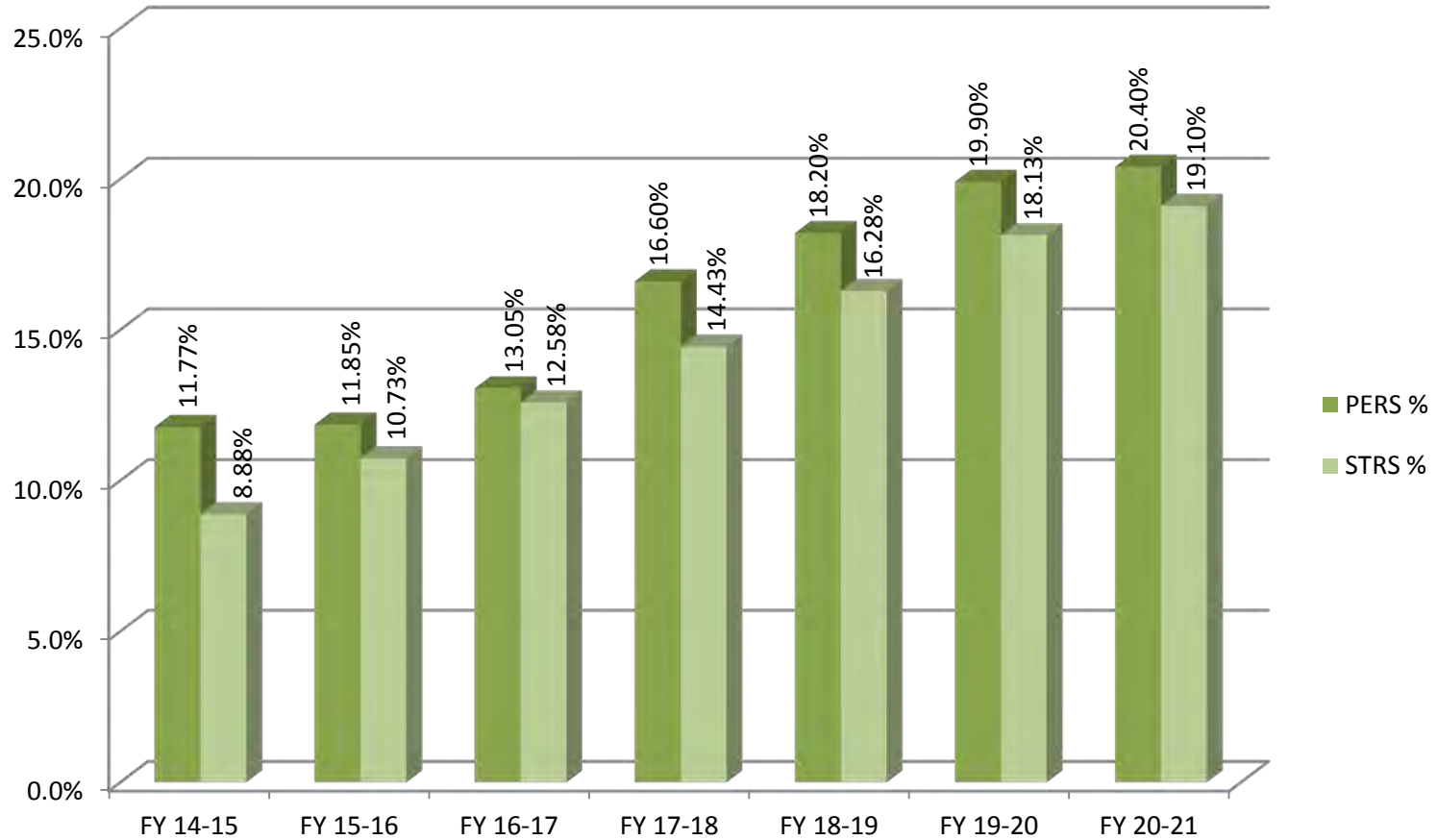
## **Challenges and Opportunities**

- ▶ Expiring Sales Tax and personal Income Tax Rates under Proposition 30 Beginning in 2016
- ▶ Multi-year Rate Increases for STRS and PERS
- ▶ Double Digit Rate Increases to the District Health Costs
  - Impact of Affordable Care Act
  - Rising 65+ Retiree Health Care Costs – Increasing District Subsidy
  - Increasing Claims, including \$100,000+ Claims
- ▶ New Facilities Coming Online
- ▶ “Great Recession” Obligations – La Sierra Fund Repayment

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

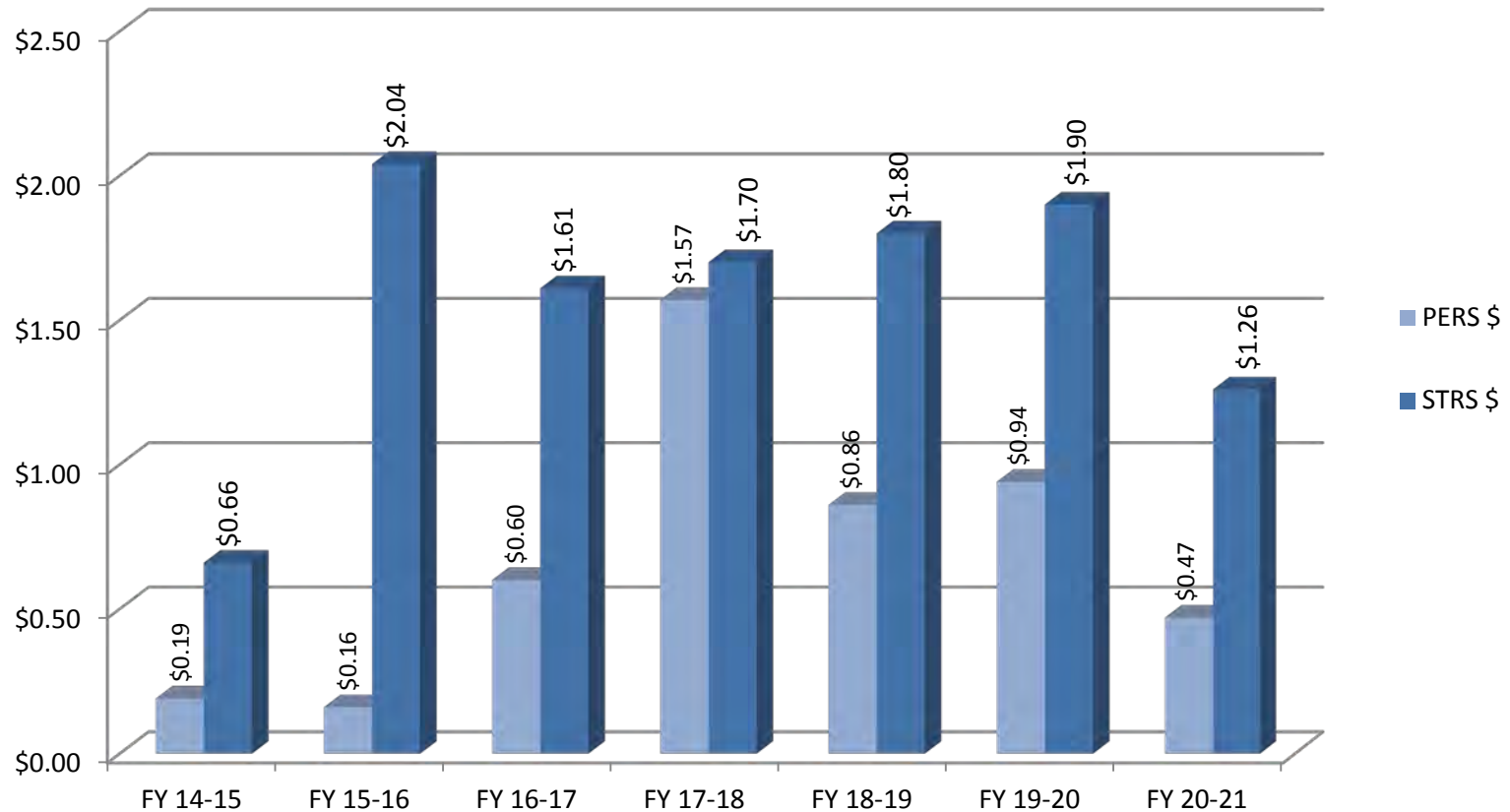
### PERS and STRS Projected % Rate Annual Increases



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

### PERS and STRS Projected \$ Annual Budget Increases



The seal of Fresno Community College is a circular emblem. It features a central figure holding a torch, with rays of light emanating from behind. The outer ring of the seal contains the text "FRESNO COMMUNITY COLLEGE" at the top and "FOUNDED 1916" at the bottom. A banner across the middle of the seal reads "THROUGH SERVICE, PURPOSE".

# **FY 2016-17 and FY 2017-18 BUDGET PROJECTIONS**

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

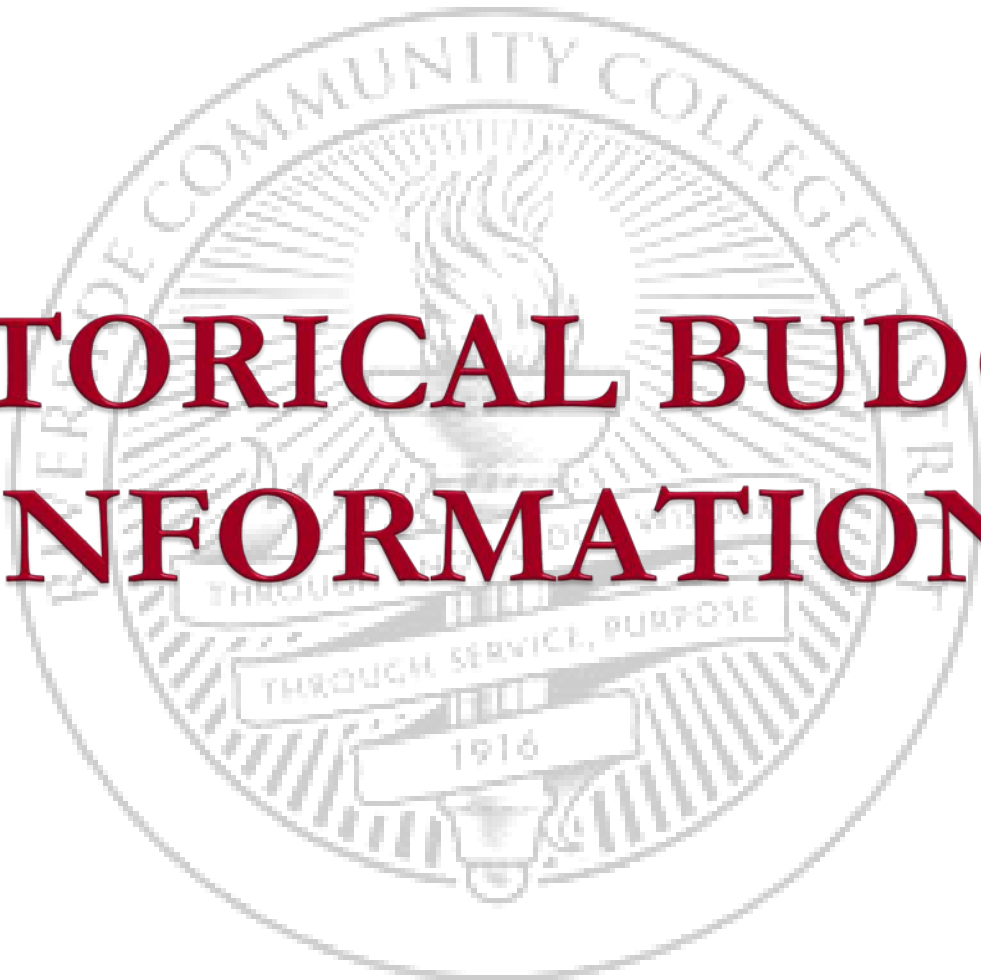
## FY 2015-2016 Final Budget

<b><u>Projections</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>
Revenues	\$ 167.76	\$ 174.23
Expenditures	<u>(174.78)</u>	<u>(185.98)</u>
Net Budget Shortfall	\$ (7.02)	\$ (11.75)
Beginning Balance	<u>28.45</u>	<u>21.43</u>
Ending Balance	\$ 21.43	\$ 9.68
5% Ending Balance Requirement	<u>(10.79)</u>	<u>(10.87)</u>
Remaining Budget Excess (Shortfall)	<u><u>\$ 10.64</u></u>	<u><u>\$ (1.19)</u></u>

**Assumptions:**

- Growth (3.88%)
- COLA (1.0%) Contract (2.00%)
- No One-Time Funds
- Employee Benefits – Similar increase to FY 2015-16
- Compensation Increases – Similar to FY 2015-16
- Enrollment Mgmt. Increase – Similar to FY 2015-16
- Budget Reduction Strategy – Similar to FY 2015-16

# HISTORICAL BUDGET INFORMATION





**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2015-2016 Final Budget**

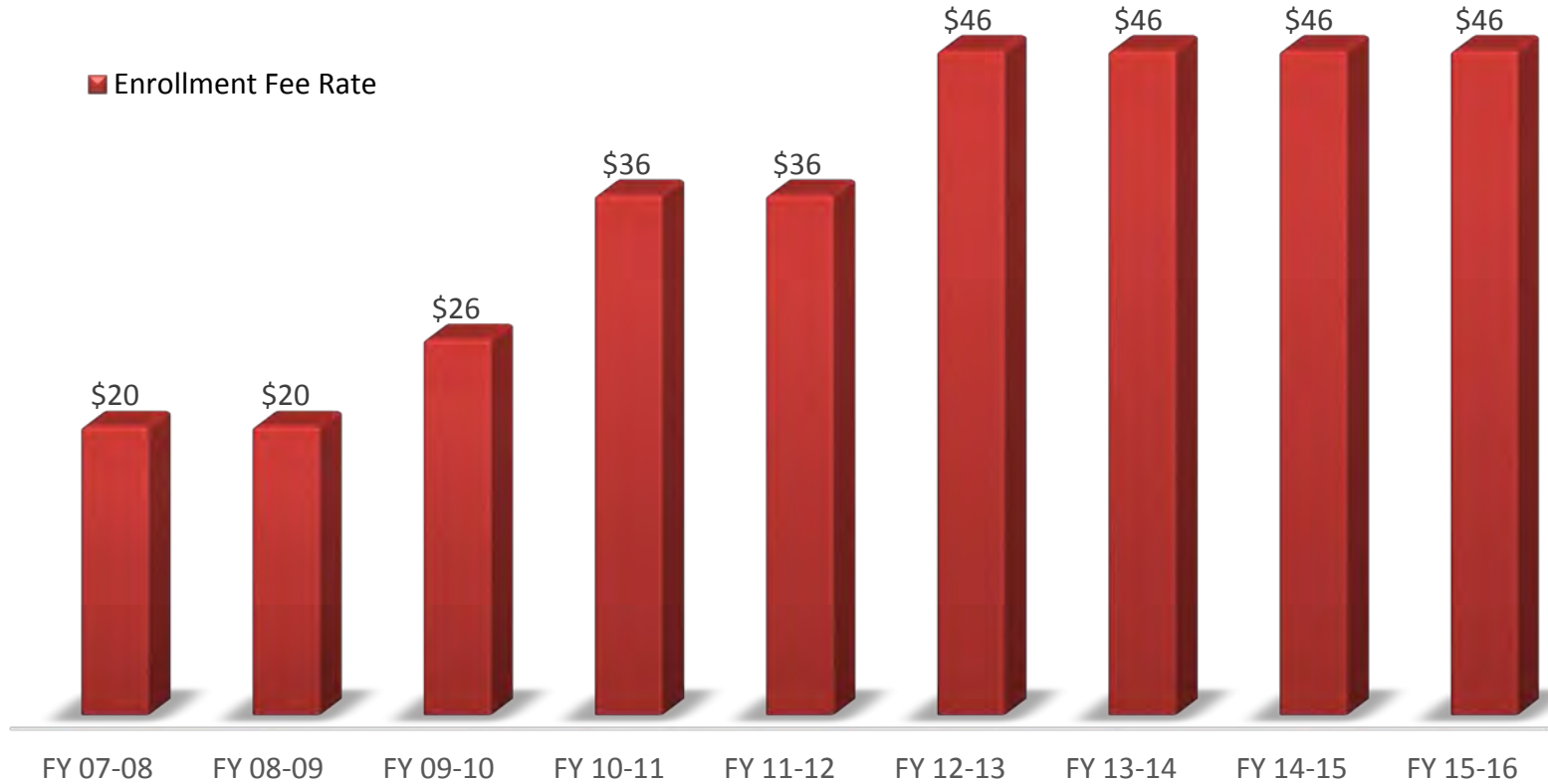
## Contingency History

FY	Adopted Contingency Balance	% of Avaliable Funds	Ending Fund Balance	% of Avaliable Funds
2014-15*	7,801,811	4.28%	14,667,941	9.15%
2013-14	6,358,532	4.23%	12,743,536	7.65%
2012-13	4,560,030	3.23%	11,407,409	7.95%
2011-12	5,840,447	3.94%	6,805,919	4.73%
2010-11	8,729,056	5.60%	13,217,249	8.48%
2009-10	8,391,878	5.50%	11,253,316	7.22%
2008-09	12,566,801	7.68%	13,903,627	8.74%
2007-08	9,423,484	6.14%	19,259,076	12.37%

\*Estimate

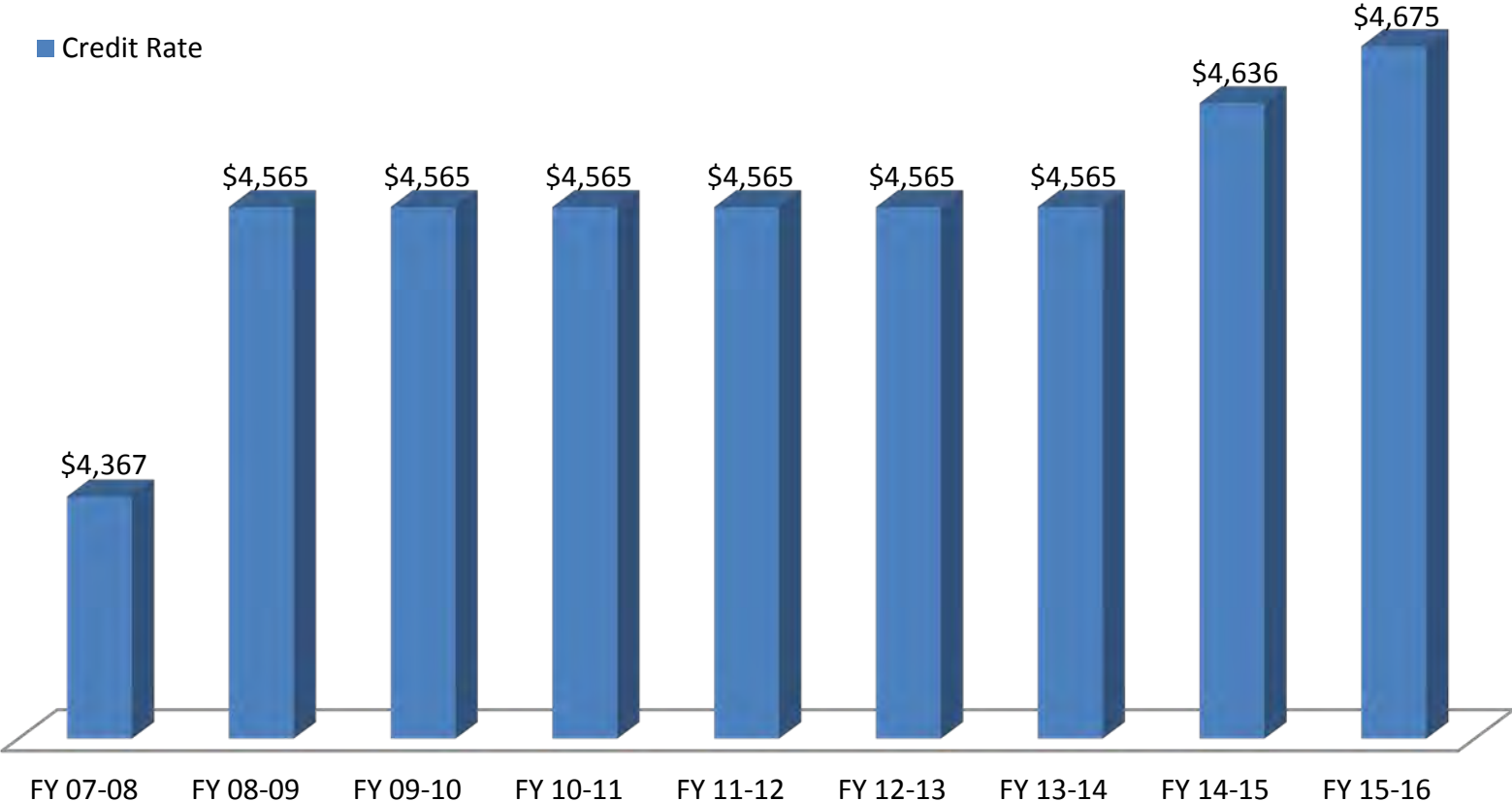
RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2015-2016 Final Budget

# Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2015-2016 Final Budget

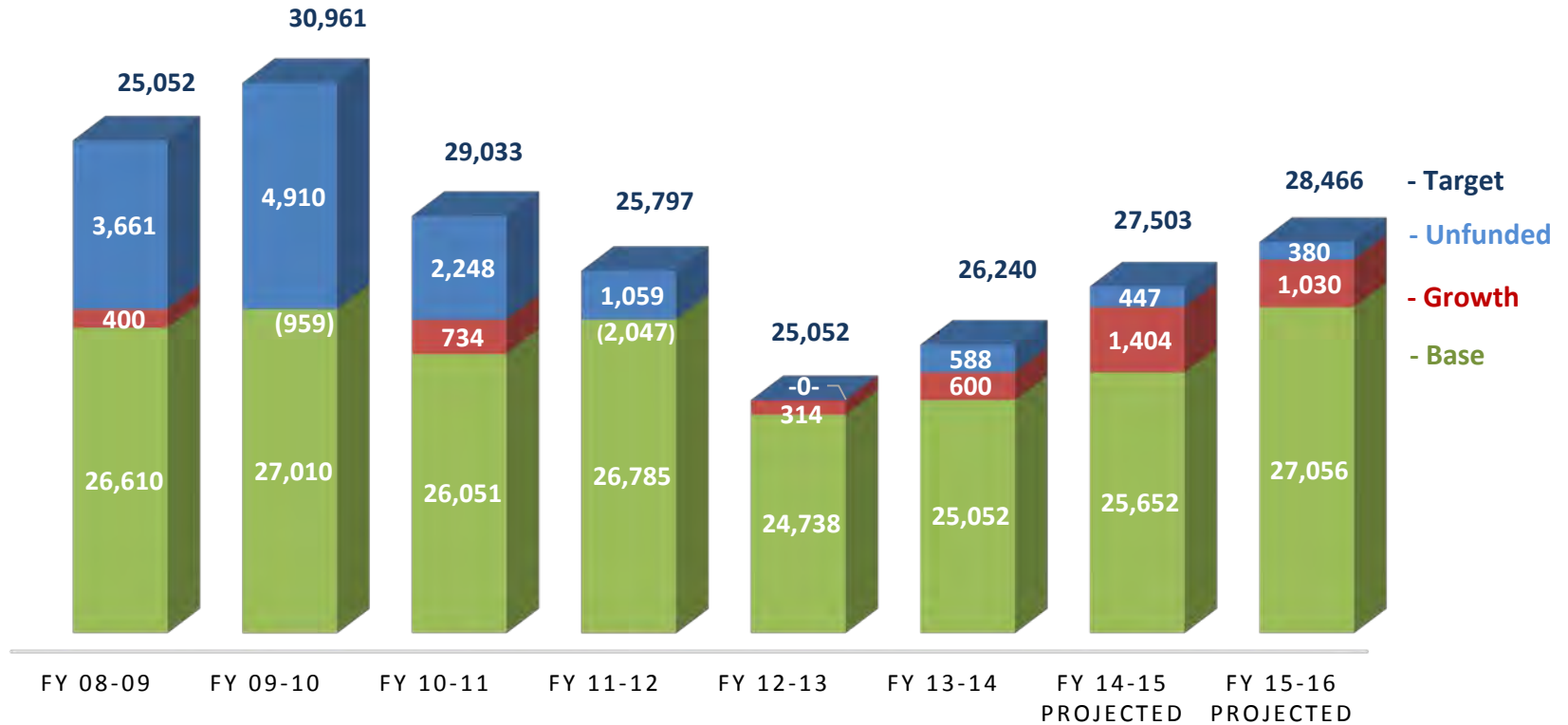
# CCC Base Funding Rate Per Credit FTES



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

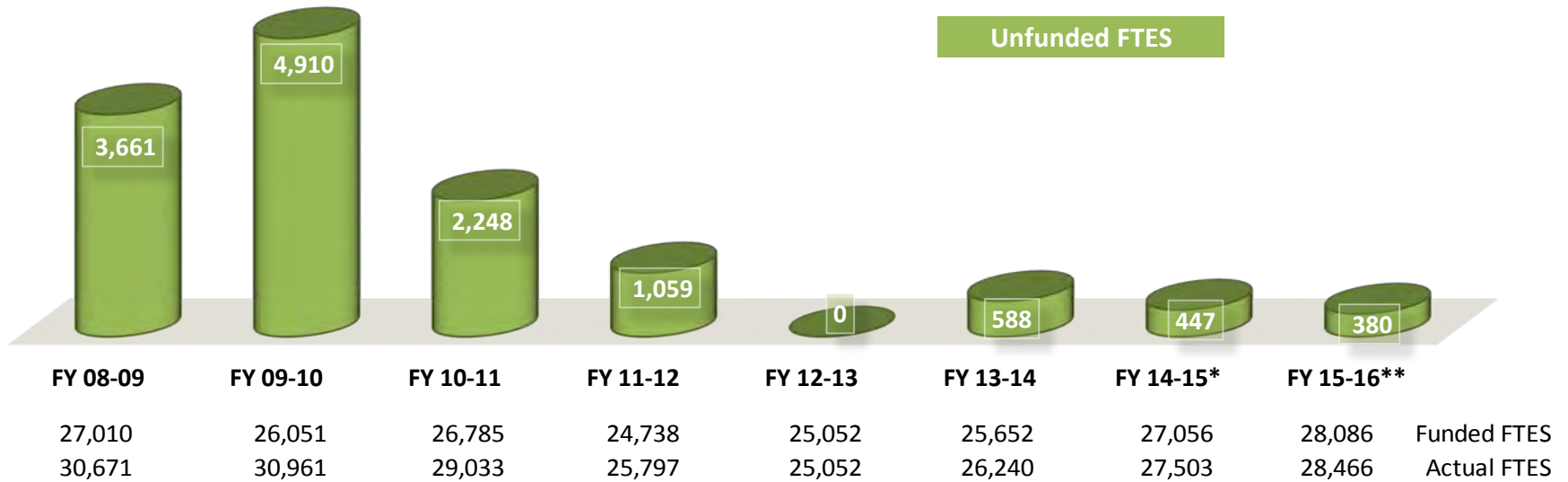
### Credit FTES Composition



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2015-2016 Final Budget

### Unfunded Credit FTES



\*As of P3

\*\*Based on Governor's Budget Proposal using new growth formula

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2015-2016**

## **INTRODUCTION**

The budget is an essential management tool that links an organization's goals and strategic intent with its current year objectives. Additionally, it provides a framework within which an organization's goals and objectives can be evaluated, and it establishes criteria for the allocation and expenditure of those funds available for current operations.

The 2015-2016 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2015 through June 30, 2016. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

## **THE COLLEGE DISTRICT**

Riverside Community College was founded in 1916 in response to a general petition of the electors under provisions of the State Code allowing for the creation of extended secondary programs in existing school districts. Initially, the College was affiliated with the Riverside Polytechnic High School District and served students from that district. On July 1, 1964, formal affiliation with the Riverside Unified School District was terminated by the electors through the creation of a separate community college district under the direction of an independent community college Board of Trustees. The legal entity which operates the District is officially known as the Riverside Community College District and encompasses the Alvord, Corona/Norco, Jurupa, Moreno Valley, Riverside and Val Verde Unified School Districts.

Sensitive to community needs since its inception, Riverside Community College District provides a variety of enriching educational opportunities to the citizens it serves. The District is academically, economically, physically and readily accessible to the broadest possible spectrum of its potential student body through optimum use of its resources. In recognition of diverse student needs, the District seeks to contribute to the intellectual, cultural, social and economic welfare of the communities it serves by enabling students to develop their potential as free, creative and skillful individuals.

## **DISTRICT'S MISSION STATEMENT**

Riverside Community College District is dedicated to the success of its students and to the development of the communities it serves. By facilitating its Colleges and learning centers to provide educational and student services, it meets the needs and expectations of its unique communities of learners. The District provides the Colleges with leadership in the areas of advocacy, stewardship and planning.

## DISTRICT VISION AND VALUES

### VISION

Riverside Community College District is committed to service excellence by providing opportunities for learning, personal enrichment, innovation and community development.

### VALUES

Riverside Community College District is committed to the following set of shared values that form its core beliefs and guide its actions.

#### **Legacy**

- Heritage
- Standards
- Foundation of future

#### **Inclusiveness**

- Appreciation of diversity/equity
- Respect
- Collegiality
- Shared governance

#### **Service**

- To students
- To community
- To the Colleges
- Education/service learning

#### **Stewardship**

- Planning
- Resource Development

- Sustainability
- Responsibility/accountability
- Transparency/collaboration
- Integrity

#### **Enrichment**

- Economic development
- Lifetime learning
- Professional development
- Community advancement

#### **Excellence**

- Innovation
- Student success
- Organizational effectiveness
- Learning environment

#### **Shareholders**

- Economic partner
- Community mindedness
- Community responsibility



## COLLEGE MISSION STATEMENTS

### **MORENO VALLEY**

Moreno Valley College inspires, challenges, and empowers our diverse, multicultural community of learners to realize their goals; promotes citizenship, integrity, leadership, and global awareness; and encourages academic excellence and professionalism.

To accomplish this mission, we provide comprehensive support services, developmental education, and academic programs leading to:

- Baccalaureate Transfer
- Associate Degrees in Arts and Sciences
- Certificates in Career and Technical Education Fields
- Post-employment Opportunities

### **NORCO**

Norco College serves our students, our community, and its workforce by providing educational opportunities, celebrating diversity, and promoting collaboration. We encourage an inclusive, innovative approach to learning and the creative application of emerging technologies. We provide foundational skills and pathways to transfer, career and technical education, certificates and degrees.

### **RIVERSIDE**

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering career-technical, transferable, and pre-college courses leading to certificates, associate degrees, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information and communication skills, expands the breadth and application of knowledge, and promotes community and global awareness. To help students achieve their goals, the College offers comprehensive learning and student support services, student activities, and community programs. RCC empowers and supports students as they work toward individual achievement, intellectual curiosity, and life-long learning.

**THE FY 2015-2016 STATE BUDGET**

**AND**

**IMPLICATIONS FOR THE**

**CALIFORNIA COMMUNITY COLLEGES**

**AND**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

## **Budget Update: 2015-16 Enacted Budget**

The approved budget once again reflects the impact of the passage of Proposition 30 as well as a more stable fiscal footing for the State of California. It provides increased revenues for education, and continues the restoration of cuts to education that occurred in prior years.

The budget advances a multiyear plan that is balanced, albeit precariously, pays down budgetary debt, and saves for a “rainy day” under Proposition 2.

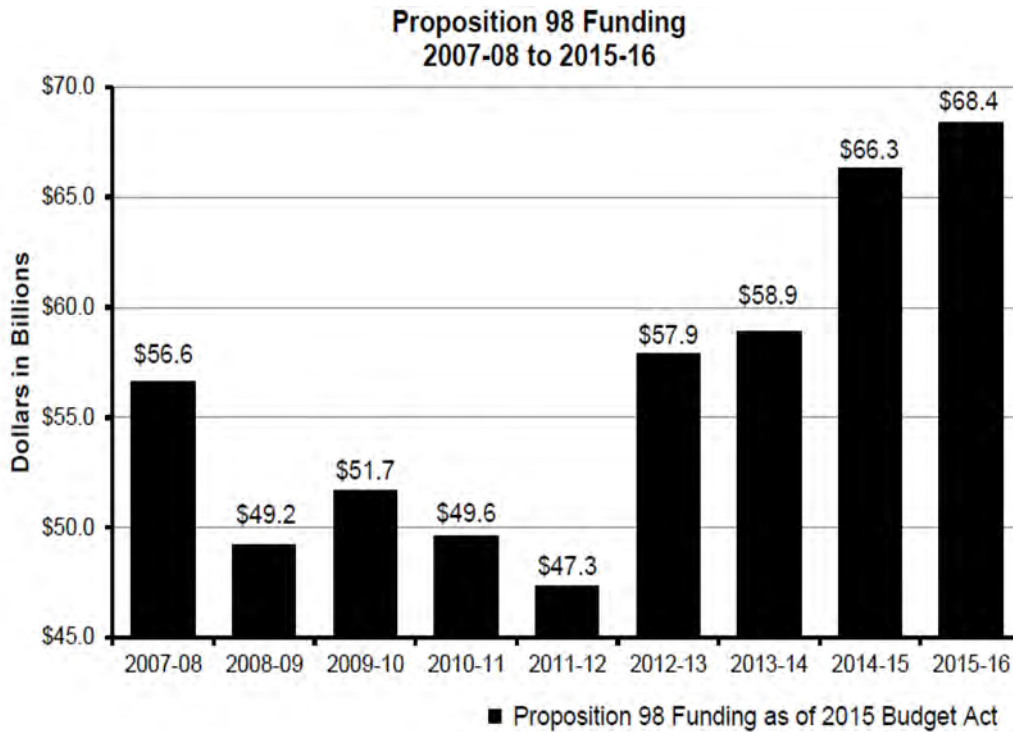
The State’s recent budget problems were amplified by the often referenced “wall of debt” consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over the past decade. The 2015-16 budget reduces over \$7 billion of debt by paying down \$1.0 billion of education deferrals, paying off economic recovery bonds, repaying various special fund loans, and funding \$4.5 billion for mandate claims owed to local governments. The budget also contains \$125 million to reduce deferred maintenance on critical infrastructure for the State.

The Governor has called special session to continue work on two key fiscal issues – how to fund: 1) improved maintenance of roads, highways and other infrastructure; and 2) the State’s healthcare delivery system.

The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and sank to \$47.3 billion in 2011-12. Funding has reached an all-time high since 2012-13 and continues in 2015-16, growing to \$68.4 billion. The Community Colleges share of Proposition 98 funding is roughly 11%. Past cuts to K-12 and community colleges that could not be funded during the “Great Recession” are referred to as the “Proposition 98 Maintenance Factor”. The Proposition 98 Maintenance Factor reached a high of nearly \$11 billion in 2011-12 but repayments have been made each year as the economy has improved and with the enactment of Proposition 30, and now totals \$772 million. For community colleges, these repayments have taken the form of increased funding for growth, workload restoration, base allocation increases, deferred maintenance and instructional equipment, and State Mandate Block Grant funding. It is anticipated that these large infusions of funding will cease or will be substantially reduced after 2016-17 when the Proposition 98 Maintenance Factor is fully repaid.

The pace of State economic and revenue recovery is improving but is still sluggish and heavily dependent on one-time capital gain revenues. The State still needs to address other liabilities that have been created over many decades. The State also faces pressure to shore up the State’s water supply and delivering systems and to provide for maintaining and roads, highways building educational facilities, all of which will likely require the issuance of new debt. Eliminating the liabilities will take many years and will constrain the State’s capacity to make other investments.

California State Budget, 2015-16



**University Highlights**

The State budget includes \$337 million of ongoing funds for the California State University and University of California higher education programs.

**California Community Colleges**

The major components of the 2015-16 California Community College budget are:

- Access - \$156.5 million (3%) “Access” replaces the terms “growth” and/or “restoration” that have been used in the past. While 3% Access funding has been provided, the amount available to some districts will likely be higher as a number of districts are having difficulty meeting their funded levels. This will create opportunities for some districts to grow at a higher rate. A new growth formula was adopted for 2015-16. It gives priority to districts identified as having the “greatest unmet need in adequately serving their community’s higher education needs” while also considering actual growth patterns.
- COLA – \$61.0 million (1.02%)
- General Operating Base Increase – \$266.7 million
- Categorical programs –
  - Student Success and Support Program - \$100.0 million
  - Student Success and Support Program – Equity - \$85.0 million
  - Apprenticeship Program – \$29.1 million
  - EOPS – \$33.7 million
  - COLA for EOPS, DSPS, CalWorks, and Childcare Tax Bailout – \$2.5 million
- Apportionment Deferral Elimination – \$94.5 million
- Deferred Maintenance/Instructional Equipment/Water Conservation – \$148.0 million
- CalGrant B – \$39.0 million
- SB860 Baccalaureate Pilot Programs – \$7.0 million
- Proposition 39 - Energy Efficiency Programs - \$38.7 million
- State Mandate Block Grant – \$632.0 million

*California State Budget, 2015-16*

- Full-time Faculty Hiring – \$62.3 million
- Basic Skills Programs – \$70.0 million
- AB86 Adult Education – \$500.0 million

The community college system has seen increased revenues in each of the past two years as a direct result of Proposition 30 and continued improvement in the economy. However, one-time capital gains are still a significant component of the improving economy. Also, Proposition 30 is temporary... the sales tax increase expires at the end of 2016 and the income tax increase will terminate at the end of 2018. We must monitor the impact of these pending events so that we can appropriately plan for the future.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BUDGET PLAN  
FOR  
FY 2015-2016**

The District prepared 2015-2016 budget projections following release of the Governor's initial budget proposal on January 9, 2015. Those projections estimated a net ongoing budget shortfall of \$6.92 million after taking into consideration both increased revenues and increased costs, and excluding one-time monies. This information was presented to the Board of Trustees on April 7, 2015.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2015-2016 Tentative Budget. The Tentative Budget reflected a net ongoing budget shortfall of \$4.15 million, pending passage of the State budget, year-end closing results, final enrollment numbers, health issuance rate changes and bargaining unit contract settlement, as some of the major "unknowns" impacting the Final Budget, and excluding one-time sources of funding.

## BUDGET OVERVIEW

### ENROLLMENTS

The District's enrollment experience between 2002-03 and 2015-16 is presented in Exhibit A. Enrollment increased steadily until peaking in 2008-09.

Between 2009-10 and 2012-13, total enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, and resulted in no additional revenues to serve those students. With the passage of Proposition 30 in November 2012 and a recovering economy, the State again started funding enrollment growth.

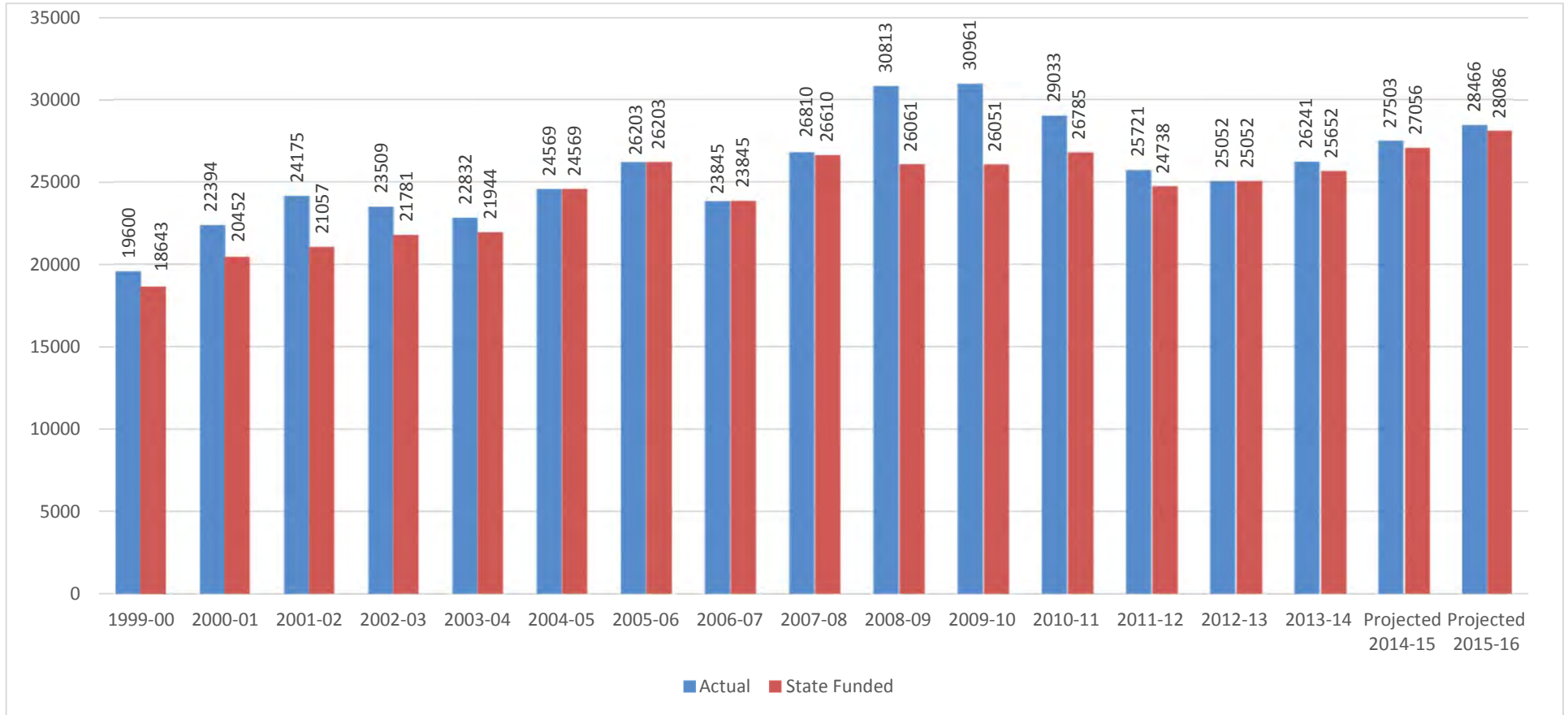
For fiscal 2015-16, the District anticipates receiving an additional 1,030 funded credit FTES, representing an increase over the prior year of 3.88%. The District's enrollment target is 28,466 FTES and continues the strategy of maintaining a minimum amount of unfunded FTES to serve as many students as possible while still positioning the District to capture unallocated growth within the system. Target FTES by college follows:

<b>College</b>	<b>FY 2015-2016 Credit FTES Target</b>	<b>Credit FTES %</b>
RCC	15,314.52	53.80%
NC	6,575.56	23.10%
MVC	6,575.56	23.10%
Total	<u>28,465.64</u>	<u>100.00%</u>

Enrollments will need to be closely monitored in FY 2015-16 to ensure that the FTES targets are achieved. It is equally important that they are achieved within the allocated budget. Softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 3% and possibly even more than the 3.88% provided the District in the Advance Apportionment. However, recent data suggests that our own enrollment may be softening so we will need to be vigilant.

## Exhibit A Riverside Community College District

### Historical Look at Resident Credit FTES - Actual vs. State Funded





**Exhibit A**  
Riverside Community College District  
**FTES Enrollments (continued)**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Projected 2014-15*</u>	<u>Projected 2015-16**</u>
<b><u>Total FTES</u></b>	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94	29,238.24
Resident	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03	28,607.12
Nonresident	511.13	460.72	469.73	512.54	592.07	606.91	631.12
<b><u>Resident FTES</u></b>							
Credit	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17	28,465.64
Noncredit	224.31	115.83	137.20	66.33	159.63	156.86	141.48
<b><u>Nonresident FTES</u></b>							
Credit	510.66	457.76	466.75	510.61	588.03	603.65	627.80
Noncredit	0.47	2.96	2.98	1.93	4.04	3.26	3.33
<b><u>Basic Skills</u></b>	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56	2,712.55	2,814.42
<b><u>State-Funded FTES</u></b>							
Resident Credit	26,051.08	26,785.38	24,737.57	25,052.19	25,652.36	27,056.45	28,086.23
Resident Noncredit	194.30	115.83	106.97	66.33	159.63	134.48	139.59
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	4,909.65	2,247.68	982.95	0.00	588.28	446.72	379.41
Resident Noncredit	30.01	0.00	30.23	0.00	0.00	22.38	1.89

\* Total Projected FTES numbers for FY 2014-2015 are based on reported amounts at P3. The final 2014-2015 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2015.

\*\* Total Projected FTES for FY 2015-2016 are based on the State's adopted budget.

**Exhibit A**  
Riverside Community College District  
**FTES Enrollments**

	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>
<b><u>Total FTES</u></b>	24,191.30	23,421.97	25,088.61	26,788.53	24,403.97	27,528.91	31,712.25
Resident	23,721.45	23,001.01	24,666.13	26,323.25	23,967.48	27,011.29	31,111.39
Nonresident	469.85	420.96	422.48	465.28	436.49	517.62	600.86
<b><u>Resident FTES</u></b>							
Credit	23,508.70	22,831.62	24,569.01	26,202.62	23,844.65	26,809.50	30,813.30
Noncredit	212.75	169.39	97.12	120.63	122.83	201.79	298.09
<b><u>Nonresident FTES</u></b>							
Credit	463.77	418.61	418.96	460.83	436.49	517.62	600.86
Noncredit	6.08	2.35	3.52	4.45	-	-	-
<b><u>Basic Skills</u></b>	1,677.91	1,639.50	1,915.66	1,948.88	2,085.43	2,133.83	2,560.82
<b><u>State-Funded FTES</u></b>							
Resident Credit	21,781.12	21,944.38	24,569.01	26,202.62	23,844.65	26,609.74	27,009.50
Resident Noncredit	154.84	159.62	97.12	120.63	122.83	196.47	206.49
Basic Skills	180.70	386.45	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	1,727.58	887.24	-	-	-	199.76	3,803.80
Resident Noncredit	57.91	9.77	-	-	-	5.32	91.60

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

Resource 1000 includes the major operations of the District and thus will be the focus of this budget narrative. However, matters of significance in other Resources also will be noted.

### REVENUES

Resource 1000 revenues (Exhibit B) are projected at \$176.97 million for fiscal 2016. Key components include:

1. ***State Funding***
  - a. COLA – \$1.40 million (1.02%)
  - b. Growth – \$4.88 million (3.00% for the state system, 3.88% for District at Advanced Apportionment)
  - c. Part-Time Faculty Compensation – The District will receive \$.57 million...the same amount as fiscal 2015.
  - d. Lottery Revenue – \$3.90 million, which is \$.48 million above the prior year level.
  - e. State Mandate Block Grant – The District will receive \$.76 million in ongoing mandate funds and \$15.34 million in one-time mandate funds. The one-time mandate funds are a result of repayment of the Proposition 98 Maintenance Factor described previously. The District intends to retain the majority of these funds for future years as a means of hedging against increasing costs and revenue reductions.
  - f. General Operating Base Increase – \$6.69 million in ongoing funding. The general operating base increase represents ongoing funding provided by the state to assist in mitigating lost purchasing power suffered during the “Great Recession” period. The State Chancellor’s office has encouraged use of these funds to meet rising PERS, STRS, and healthcare costs.
  - g. Full-time Faculty Hiring – \$1.49 million. These ongoing funds have been provided to increase full-time faculty hiring. The District’s full-time Faculty Obligation Number will be increased as a direct result of this funding.
2. ***Nonresident Tuition*** – \$2.55 million, which approximates the prior year level.
3. ***Enrollment Fee Revenue*** – Projected at \$8.84 million. Although enrollment is increasing, the impact of more students qualifying for Board of Governor’s Fee Waivers is having a dampening effect on enrollment fee revenue growth.
4. ***Indirect Cost Recovery Revenue*** – Projected at \$.36 million.

### EXPENDITURES

Within the funds available for the 2015-16 fiscal year, the Riverside Community College District will address the educational needs of its students and communities pursuant to its mission, goals and objectives. The 2015-16 Resource 1000 budget reflects the following major items (Exhibit C):

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

### 1. *Compensation*

- a. Full-time Salary – \$3.58 million has been provided for employee salary increases consisting of COLA at 1.02% and a contractual increase of 3.00%.
- b. Step and Column/Growth/Placement – A \$.77 million increase.
- c. Health Benefits – An increase of \$3.32 million, representing an overall increase of 20.41% over the prior year.
- d. CalSTRS – An increase to the STRS employee contribution rate from 8.88% to 10.73% will result in an increase of \$1.25 million for fiscal 2016. Annual rate increases from FY 2016-17 through FY 2020-21 will see rates go from 12.58% to 19.10% resulting in an average annual increase approximately \$1.65 million per year.
- e. CalPERS – An increase to the PERS employer contribution rate from 11.771% to 11.847% will result in an increase of \$.02 million for fiscal 2016. Annual rate increases from FY 2016-17 through FY 2020-21 will see rates go from 13.05% to 20.40%, resulting in an average annual increase of \$.89 million per year.

2. An increase of \$2.33 million has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on a proposed new allocation methodology which takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, COLA of 1%, and a contractual increase of 4.00%. The proposed methodology has not been finalized and is subject to review and revision after the college community has had an opportunity to evaluate it.

3. A \$.30 million increase has been included for utilities and \$.45 million has been provided for increases to contracts and agreements.

4. During fiscal 2016, Riverside City College will celebrate its centennial anniversary and Moreno Valley and Norco College will celebrate silver anniversaries. A Total of \$.10 million has been set aside to support these year-long events.

5. To assist the colleges in addressing softening enrollment and to promote the colleges capacity to serve the higher education needs of the community, \$.04 million has been set-aside for enrollment marketing purposes.

6. Estimated indirect cost reimbursement funds to be received in support of districtwide grant activities in the total amount of \$.36 million have been included for use by each entity during fiscal 2016.

7. During fiscal 2016, the District will begin accumulating funds to address the future cost of retiree health benefits. These funds will be held in an irrevocable trust to be established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). Included in this budget is \$.31 million for this purpose.

## **UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY** *(continued)*

8. An annual benefit analysis was performed by Keenan and Associates on the RCCD PPO health plan. The results of the analysis indicate an increased liability associated with health claims. In addition, the PPO plan includes significant cost increases due to several large claims from individuals and increasing prescription drug claims from retirees aged 65 and over. The RCCD PPO Plan ended fiscal 2015 with an accumulated deficit of \$1.08 million. To provide for this increased costs and to remedy the accumulated deficit, Keenan and Associates recommended an increase in the rate per employee/retiree participant. As a result, the rate will increase by 43.28% from \$24,455 per year to \$35,182 per employee participant per year. A similar rate increase will be passed along to our age 65+ retirees who participate in this plan. The impact of the increase, \$2.29 million to Resource 1000 has been included in the FY 2015-16 budget.

9. An actuarial valuation was performed by an external actuary on the District's exposure to general and employment liability claims. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a substantial liability. To provide funding to address the actuarial liability and reserve requirements the rate for FY 2015-16 has been set at 1.89%, an increase from the FY 2014-15 rate of 1.60%. The impact of the increase to Resource 1000 is \$.56 million.

10. The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. Due to successful implementation of a number of risk management initiatives the results of the actuarial valuation indicate improvement in our liability exposure. As a result, the workers' compensation rate will be lowered from 2.29% to 1.0% for fiscal year 2015-16, resulting in savings to the general fund of \$1.35 million.

### **ENDING FUND BALANCE**

The District anticipates an unaudited beginning balance in Resource 1000 of \$14.67 million at July 1, 2015. The District projects an ending balance of \$10.45 million at June 30, 2016, which equals the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds."

As mentioned previously, the District will receive significant one-time funds in the form of State Mandate Block Grant program reimbursements totaling \$15.34 million. The District will reserve a substantial portion of these funds, \$15.00 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS, and while the District engages in internal discussions to plan for the elimination of the ongoing budget shortfall.

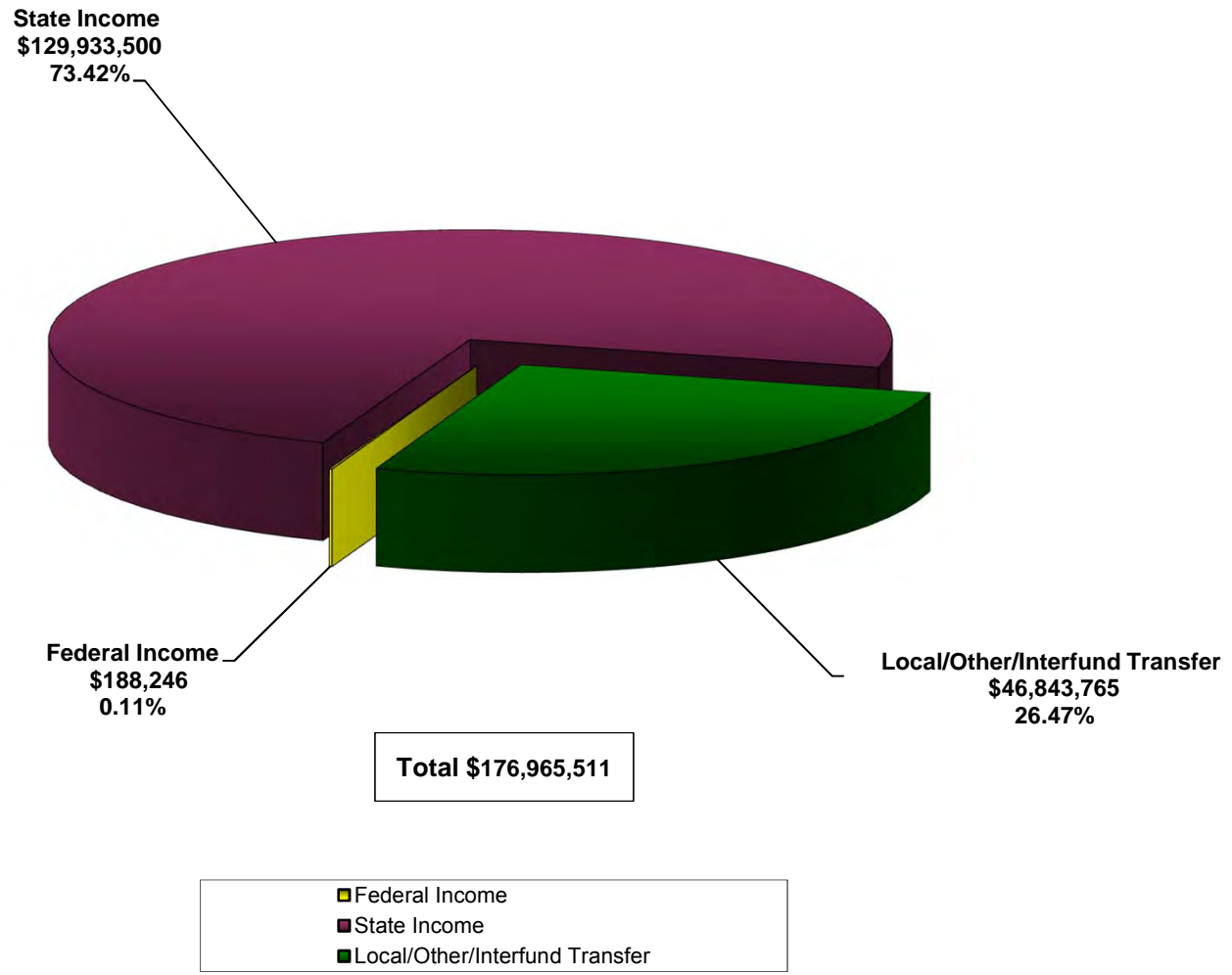
During FY 2015-16, the District will begin discussions to consider increasing the minimum reserve requirement from 5.0% of "total available funds" to a higher percentage.

### Exhibit B

## Riverside Community College District

### 2015-2016 Proposed Budget

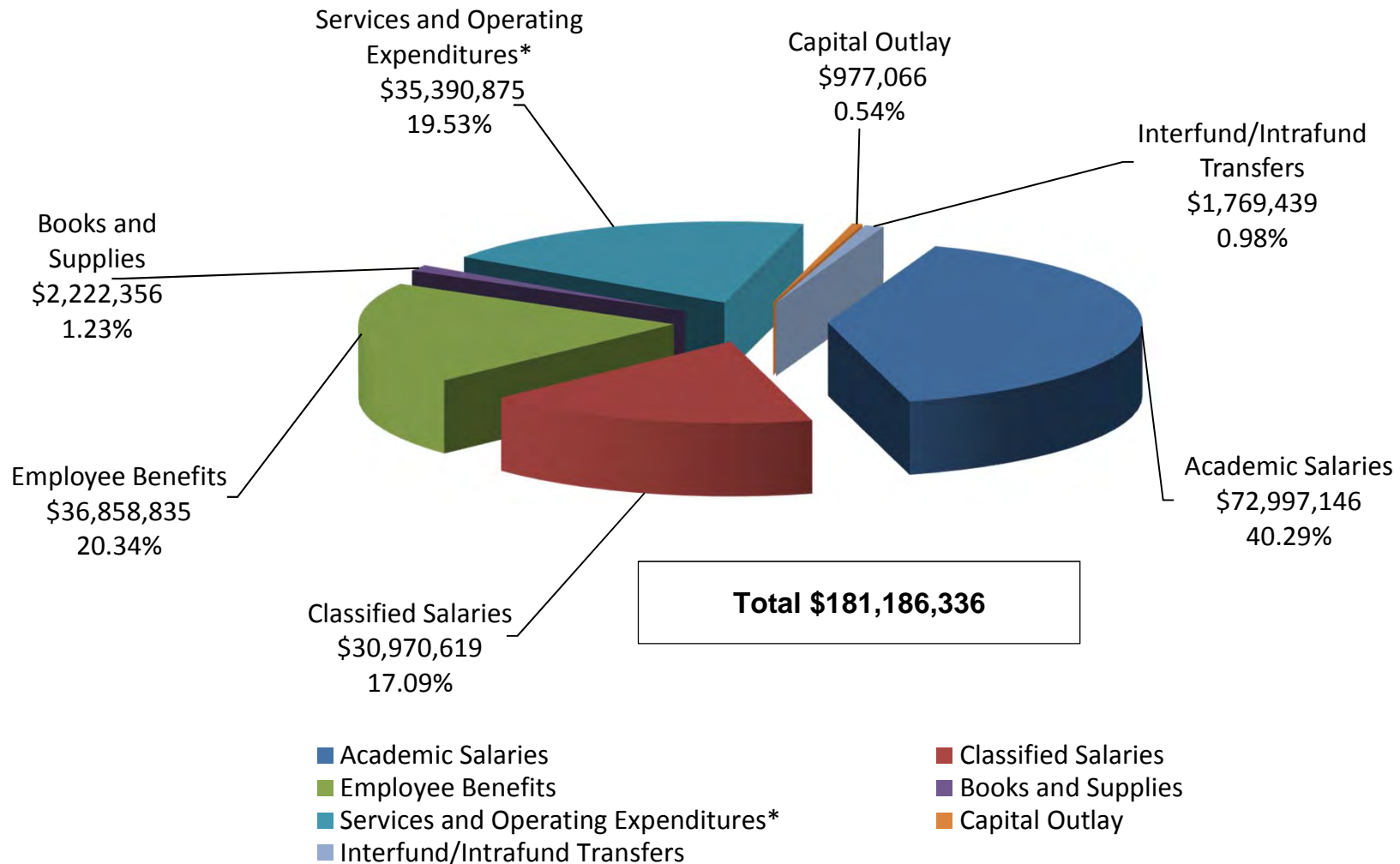
### Resource 1000 Revenue



### Exhibit C

## Riverside Community College District

### 2015-2016 Proposed Budget Resource 1000 Expenditures



\*Includes \$15,004,000 State Mandate Block Grant set-aside for future years.

## BUDGET ALLOCATION MODEL

The construct of the Budget Allocation Model was based on a FTES model reflective of how resources are allocated from the State. The State model does not differentiate, and makes no provision for, high cost programs versus any other program offered at a community college. One credit FTES rate is applied to all earned credit FTES, regardless of the cost to produce the FTES.

The District's previous credit FTES based Budget Allocation Model was developed and implemented in FY 2013-14, albeit with the substantial issue of entity budget alignment still left unresolved. A "one size fits all" rate was calculated and applied to the credit FTES generated by each college, similar to the State model. Inequities emerged between the revenues generated by each college versus the expenditures incurred by each college. This basic stumbling block issue has remained since its implementation, despite the numerous discussions and analytical attempts made to resolve it.

A need was identified to allocate resources to the colleges in a way that provides enhanced budget autonomy and reflects the unique instructional programs and organizational structures that have developed based on decisions made over time. In other words, a model that recognizes the "realities" of the decisions that have been made and one that moves the District closer to aligning allocated college revenues with allocated expenditures (i.e. Entity Budget Alignment).

During FY 2014-15, discussions ensued with District and college constituency groups to revise the Budget Allocation Model (BAM 2.0). The basic framework to revise the model was consideration for the known cost of producing FTES at each college. The method should reflect the decisions mentioned earlier regarding the unique instructional program offerings and organizational structures at each college that derive the individual FTES rate per college. The resulting rates would then be applied to the funding rate per credit FTES.

The following comprise the framework for the revised Budget Allocation Model:

- Using historical total actual expenditures and FTES for each college, calculate separate rates per FTES using a seven (7) year average; transitioning to a ten (10) year rolling average over time.
  - The rolling average will smooth out year-to-year anomalies, program level efficiencies and inefficiencies, high cost and low cost programs, staff seniority, changes in administration, etc., etc.
  - Note – Application of the ratios will result in a remainder that will be allocated on an FTES percentage basis in order to balance the model.
  - Total actual expenditures takes into consideration ALL costs (support, administration, instruction, facilities) to produce the FTES.
  - The starting point for historical expenditures is FY 2008-09 since this is when three college status started.
  - Adhere to the following BAM Principles as much as possible:
    - #3 – Equitable Allocation of Resources
    - #4 – Enrollment Management Decisions Drive the Allocation of Resources



## **BUDGET ALLOCATION MODEL** *(continued)*

- #5 – Simple, Readily Communicable and Understood, and as Easy to Administer as Possible
- #6 – Defined in Measurable Terms to Maintain Objectivity and Predictability and the Outcome is Independently Verifiable
- #7 – Driven by Verifiable Data
- Revises the Budget Allocation Model but does not result in reduction of or additional resources for the colleges
- Provides a baseline to begin moving forward on implementing other components of the BAM as well as a basis for closing the remaining budget gap in future years

After vetting by the colleges' shared governance groups and considerable discussion at the District Budget Advisory Council (DBAC), DBAC reached consensus to move the proposal forward District Strategic Planning Committee (DSPC) as a transitional model to achieving entity budget equilibrium. DSPC considered the proposal and reached consensus to move the proposal forward to the Chancellor's Cabinet. Chancellor's Cabinet approved the revised Budget Allocation Model (BAM 2.0) for implementation effective for FY 2015-16.

BAM 2.0 will be monitored to assess its effectiveness and will be evaluated prior to the FY 2016-17 budget development cycle.

Following are the BAM principles, components, FY 2015-16 Budget Allocation Model, and credit FTES rate ratios (Exhibit D).

### BAM Principles

1. Equilibrium in the operating budget structural balance is maintained through assurance that ongoing expenditures do not exceed ongoing revenues and that compliance with State and District reserve requirements is maintained.
2. The BAM recognizes that resource allocation is linked to District-wide strategic planning.
3. The BAM provides for the equitable allocation of available resources to the three (3) colleges and the District Office, while ensuring compliance with statutory and regulatory requirements.
4. Enrollment management decisions drive the allocation of operational resources.
5. The BAM is simple, readily communicable and understood, and as easy to administer as possible.
6. The BAM is defined in measurable terms to maintain objectivity and predictability and so that the outcome is independently verifiable.
7. The BAM is driven by verifiable data.

## **BUDGET ALLOCATION MODEL** *(continued)*

### Policy/Organizational Considerations

1. Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
2. Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
3. Defining self-insurance funding.
4. Defining DSPS services and funding levels.

### BAM Components

1. RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
2. The minimum 5% required level of District reserves and funding for the district office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
3. In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.
4. Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue.
5. Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
6. A minimum of 1% of total available funds will be allocated for contingency at the entity level.
7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
8. Interfund loans will be allocated "off the top" of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

**Exhibit D**  
Riverside Community College District  
**FY 2015-2016**  
**Budget Allocation Model - Final Budget**

	<u>Total</u>					
<b>Contingency Budget from FY 2014-2015</b>	<b>\$ 7,801,811</b>					
<b>Apportionment</b>						
Basic Allocation	\$ 10,774,172					
Cr FTES (MVC - 6,250.04; NC - 6,250.04; RCC - 14,556.37 (27,056.45))	126,513,315					
COLA at 1.02%	1,404,189					
Full-Time Faculty Hiring	1,487,154					
Base Increase	6,693,612					
Growth at 3.88% (MVC - 237.88; NC - 237.88; RCC - 554.02 (1,029.78))	<u>4,864,305</u>					
Total Gross Apportionment	\$ 151,736,747					
Less, Property Taxes	(34,003,620)					
Less, Enrollment Fees	(8,837,384)					
Less, Estimated Deficit Factor (.0093)	<u>(1,415,718)</u>					
Total Net Apportionment	<b>\$ 107,480,025</b>					
<b>Total Beginning Balance and Apportionment</b>	<b>\$ 115,281,836</b>					
Less, Contingency Reserve (Board Policy at 5.00% or more)	(10,447,116)					
Less, DO Allocation	(4,062,065)					
Less, DSS Allocation	(17,417,248)					
Less, Outgoing Transfer for CSJCL (Resource 1120)	(159,847)					
Less, Outgoing Transfer for DSPS Match, FWS Support and Veterans Educ	<u>(1,008,341)</u>					
<b>Total Funds for Per Credit FTES Calculation</b>	<b>\$ 82,187,219</b>					
<b>Target Credit FTES Target</b>	<b>28,465.64</b>					
<b>Total Funding Rate Per Target Credit FTES</b>	<b>\$ 2,887.2430</b>					
		<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 2,887.2430	\$ 2,955.9167	\$ 2,419.4720	\$ 3,056.4384		
Target Credit FTES Target	28,465.64	6,575.56	6,575.56	15,314.52		
<b>Total Funds for Per Credit FTES Calculation</b>	\$ 82,187,219	\$ 19,444,465	\$ 15,917,039	\$ 46,825,715		
FY 2014-15 Excess (Shortfall) of Budgeted Revenues	2,686,307	181,246	1,197,195	1,307,866	309,209	-
FY 2014-15 Excess (Shortfall) of Budgeted Expenditures	2,289,431	670,609	537,789	1,081,033	1,330,703	250,481
Non-Credit FTES	392,662	222,590	-	170,072	-	-
Federal Revenues	188,246	59,867	50,016	78,363	-	-
Other State Revenues	7,056,813	1,503,997	2,049,997	3,502,819	-	15,004,000
Local Revenues	46,712,128	10,195,150	10,539,264	25,977,714	131,637	-
Incoming Transfer from Customized Solutions (Resource 1170)	56,714	-	56,714	-	-	-
Incoming Transfer from Bookstore (Resource 1110)	612,035	68,757	340,801	202,477	-	-
<b>Total Available Funds</b>	<b>\$ 142,181,555</b>	<b>\$ 32,346,681</b>	<b>\$ 30,688,815</b>	<b>\$ 79,146,059</b>	<b>\$ 1,771,549</b>	<b>\$ 15,254,481</b>
<b>Base Expenditures for FY 2015-2016</b>						
FY 2015-2016	(142,181,554)	(33,744,773)	(30,456,424)	(77,980,357)	(19,188,797)	(19,316,546)
<b>Budget (Shortfall) or Excess</b>	<b>\$ 0</b>	<b>\$ (1,398,092)</b>	<b>\$ 232,391</b>	<b>\$ 1,165,702</b>	<b>\$ (17,417,248)</b>	<b>\$ (4,062,065)</b>

**Exhibit D**  
Riverside Community College District  
**FY 2015-2016**  
**Budget Allocation Model - Final Budget**

Base Expenditures for FY 2015-2016	Total				DSS	DO	Total DO/DSS
	Colleges	Moreno Valley	Norco	Riverside			
FY 2014-2015 Base Expenditure Budget	\$ 128,248,014	\$ 30,676,951	\$ 26,228,136	\$ 71,342,927	\$ 18,115,541	\$ 4,222,230	\$ 22,337,771
Step/Column and Personnel Adjustments	1,122,450	155,961	437,459	529,030	(415,681)	65,701	(349,980)
Full-Time Salary Increases (4.02%)	3,151,948	715,118	692,999	1,743,831	359,505	69,110	428,615
Part-Time Faculty Salary Increases (5.02%) and Growth	2,291,917	576,138	731,164	984,615	39,955	-	39,955
Health/Dental/Life Insurance	2,837,754	516,051	769,840	1,551,863	359,138	125,753	484,891
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL)	26,296	18,210	(767)	8,853	(94,010)	(11,889)	(105,899)
New Faculty Positions (24)	2,973,120	743,280	743,280	1,486,560	-	-	-
New Classified Positions (2)	-	-	-	-	195,356	-	195,356
New Administrator Position (1)	84,991	84,991	-	-	-	-	-
Centennial and Silver Anniversary Celebrations Support	-	-	-	-	100,000	-	100,000
Enrollment Marketing	-	-	-	-	41,000	-	41,000
Indirect Cost Reimbursement Holding	-	-	-	-	-	357,330	357,330
OPEB Liability Costs	277,430	66,850	57,277	153,303	26,761	7,932	34,693
General Liability and Property Expense	499,225	120,317	103,275	275,633	48,168	9,242	57,410
State Mandate Block Grant Set-Aside for FY 16-17 and FY 17-18	-	-	-	-	-	15,004,000	15,004,000
Coil School for the Arts/Culinary Arts/District Office Operation Holding	-	-	-	-	500,000	-	500,000
Supplemental Income Retirement Plan Payment (SIRP) Elimination	(353,560)	(40,037)	(69,484)	(244,039)	(85,236)	-	(85,236)
Eliminate Administrator Settlements/Backfill	(205,990)	-	-	(205,990)	-	(208,708)	(208,708)
Contracts/Agreements/Licenses	100,000	23,100	23,100	53,800	347,128	(2,072)	345,056
Utilities Holding Account	285,414	96,851	46,648	141,915	14,586	-	14,586
Legal	-	-	-	-	-	300,000	300,000
Off-Year Board of Trustees Election	-	-	-	-	-	(600,000)	(600,000)
Miscellaneous Adjustments	296,545	(9,008)	147,497	158,056	(363,414)	(22,083)	(385,497)
Apprenticeship Program	546,000	-	546,000	-	-	-	-
<b>Base Expenditure Budget FY 2015-2016</b>	<b>\$ 142,181,554</b>	<b>\$ 33,744,773</b>	<b>\$ 30,456,424</b>	<b>\$ 77,980,357</b>	<b>\$ 19,188,797</b>	<b>\$ 19,316,546</b>	<b>\$ 38,505,343</b>
<b>% of Base Budget</b>	<b>78.69%</b>	<b>18.68%</b>	<b>16.86%</b>	<b>43.16%</b>	<b>10.62%</b>	<b>10.69%</b>	<b>21.31%</b>
<b>\$ Increase (Decrease) to PY Base Budget</b>	<b>13,933,540</b>	<b>\$ 3,067,822</b>	<b>\$ 4,228,288</b>	<b>\$ 6,637,430</b>	<b>\$ 1,073,256</b>	<b>\$ 15,094,316</b>	<b>\$ 16,167,572</b>
<b>% Increase/-Decrease to PY Base Budget</b>	<b>10.86%</b>	<b>10.00%</b>	<b>16.12%</b>	<b>9.30%</b>	<b>5.92%</b>	<b>357.50%</b>	<b>72.38%</b>

**Exhibit D**  
Riverside Community College District  
**Credit FTES Rate Ratios**  
**FY 2008-2009 Through FY 2014-2015**

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>Seven Yr Avg</u>	<u>%</u>	<u>Ratio</u>
<b><u>RCC</u></b>										
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,661,361	\$ 66,066,877	55.98%	<b>1.0586010444:1</b>
Credit FTES	<u>16,738.00</u>	<u>17,063.00</u>	<u>15,470.68</u>	<u>13,894.46</u>	<u>13,478.92</u>	<u>13,997.65</u>	<u>14,701.05</u>	<u>15,049.11</u>	53.53%	
Expenditures per FTES	<u>4,142.08</u>	<u>3,886.48</u>	<u>4,286.94</u>	<u>4,563.21</u>	<u>4,504.99</u>	<u>4,694.64</u>	<u>4,806.55</u>	<u>4,390.09</u>		
<b><u>NC</u></b>										
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,666,793	\$ 22,204,710	20.18%	<b>0.8379869659:1</b>
Credit FTES	<u>6,788.00</u>	<u>6,973.00</u>	<u>6,748.35</u>	<u>5,921.04</u>	<u>5,804.79</u>	<u>6,153.71</u>	<u>6,337.64</u>	<u>6,389.50</u>	23.22%	
Expenditures per FTES	<u>3,123.29</u>	<u>2,989.04</u>	<u>3,147.68</u>	<u>3,565.80</u>	<u>3,739.23</u>	<u>3,845.23</u>	<u>4,049.90</u>	<u>3,475.19</u>		
<b><u>MVC</u></b>										
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,211,560	\$ 27,362,441	23.84%	<b>1.0237852156:1</b>
Credit FTES	<u>7,144.00</u>	<u>6,929.00</u>	<u>6,814.03</u>	<u>5,905.02</u>	<u>5,768.48</u>	<u>6,088.16</u>	<u>6,464.48</u>	<u>6,444.74</u>	23.25%	
Expenditures per FTES	<u>3,828.11</u>	<u>3,757.76</u>	<u>4,057.67</u>	<u>4,497.86</u>	<u>4,402.87</u>	<u>4,653.81</u>	<u>4,673.47</u>	<u>4,245.70</u>		
<b><u>Combined</u></b>										
Expenditures	\$ 117,879,100	\$ 113,195,064	\$ 115,212,562	\$ 111,076,514	\$ 107,825,707	\$ 117,709,535	\$ 126,539,714	\$ 115,634,028	100.00%	<b>1:1</b>
Credit FTES	<u>30,670.00</u>	<u>30,965.00</u>	<u>29,033.06</u>	<u>25,720.52</u>	<u>25,052.19</u>	<u>26,239.52</u>	<u>27,503.17</u>	<u>27,883.35</u>	100.00%	
Expenditures per FTES	<u>3,843.47</u>	<u>3,655.58</u>	<u>3,968.32</u>	<u>4,318.60</u>	<u>4,304.04</u>	<u>4,485.96</u>	<u>4,600.91</u>	<u>4,147.06</u>		

## OTHER DISTRICT RESOURCES

### *OTHER RESOURCES*

Other District “Resources” reflected in the budget are:

1050 Parking – Restricted  
1070 Student Health – Restricted  
1080 Community Education  
1090 Performance Riverside  
1110 Bookstore (Contractor Operated)  
1120 Center for Social Justice and Civil Liberties - Restricted  
1170 Customized Solutions  
1180 Redevelopment Pass-Through – Restricted  
1190 Grants and Categorical Programs – Restricted  
3200 Food Services  
3300 Child Care  
4100 State Construction and Scheduled Maintenance  
4130 La Sierra Capital  
4370 2010D Capital Appreciation Bonds  
4380 2010D Build America Bonds  
4390 2015E General Obligation Bonds  
6100 Self-Insured PPO Health Plan  
6110 Self-Insured Workers’ Compensation  
6120 Self-Insured General Liability  
Student Federal Grants  
State of California Student Grants  
Local Student Scholarships  
ASRCCD

Additionally, the following should be observed for other District Resources:

**1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking operations, maintain parking lots and support the College Safety and Police Department, which is funded from both this Resource as well as Resource 1000. In FY 2012-13, personnel costs were realigned to reflect how services are delivered, based on a study conducted by the Chief of Police. The Parking operation incurred a loss of \$.20 million in FY 2012-13 and FY 2014-15, respectively. Fund balance decreased from \$.16 million to (\$.04) million. The proposed budget shows current year expenditures exceeding current year revenues by approximately \$.39 million, thus reflecting an encroachment upon the contingency reserve that will result in an ending accumulated deficit of (\$.43) million. A detailed operational analysis will need to be conducted during fiscal 2016 as this financial trend is unsustainable.

**2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.67 million and a projected ending balance of \$1.79 million.

## **OTHER DISTRICT RESOURCES** *(continued)*

3. **Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community

Education ended fiscal year 2014-15 with an accumulated deficit of \$.24 million. An accumulated deficit of \$.26 million is projected for fiscal 2016. A detailed operational analysis will need to be conducted during fiscal 2016 as this financial trend is unsustainable.

4. **Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2014-15 with an accumulated deficit of \$.81 million, a decrease of \$.10 million from the prior year. This represents a reversal of the trend experienced over the past several years and supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2016 anticipates a continued reduction in the accumulated deficit by \$.13 million to \$.67 million.

5. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. These bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes interfund transfers of \$.23 million to Resource 3200 - Food Services and \$.08 million to Resource 3300 - Child Care, and an intrafund transfers of \$.61 million to the general operating fund and \$.28 million to Resource 1090 – Performance Riverside.

6. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties, with the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center will be supported through the allocation of Resource 1000 funds for salary and benefits of the Director position, and other necessary operating costs while grants and private donations are sought to advance programming and to better sustain the Center in the future. For FY 2015-16, the allocation amount is \$.16 million.

7. **Resource 1170, Customized Solutions** – Resource 1170 was established to isolate the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The budget proposal provides for total available funds of \$1.43 million and an ending reserve of \$.19 million.

## **OTHER DISTRICT RESOURCES** *(continued)*

**8. Resource 1180, Redevelopment Pass-Thru** - Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; Coil School for the Arts building project; and equipment and infrastructure needs throughout the District. The District continues to receive ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012.

**9. Fund 1190, Grants and Categorical Programs** - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds are used to assist the District in the pursuit of objectives established in strategic planning processes.

- a. The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from FY2014-15, are as follows: Riverside City College - \$.93 million; Norco College - \$.16 million; and Moreno Valley College - \$.06 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has provided \$3.59 million Physical Plant and Instructional Support funds to the District in FY 2015-16. The amounts that will be allocated to the colleges, after providing a set-aside of \$.50 million for ADA litigation remediation, follows: Riverside City College - \$1.67 million; Norco College - \$.71 million; and Moreno Valley College - \$.71 million. The colleges will determine how much of their allocation will be devoted to Scheduled Maintenance and to Instructional Equipment. These funds do not have a match requirement.

**10. Resource 3200, Food Services** – Resource 3200 accounts for food service and catering activities for all three colleges. This Resource ended FY 2014-2015 with an ending reserve balance of \$.77 million. As mentioned previously, an interfund transfer in the amount of \$.23 million from Resource 1110 – Bookstore is provided, down from \$.26 million in the prior year.

**11. Resource 3300, Child Care** - The District operates childcare programs at Riverside City College and Moreno Valley College. A transfer in the amount of \$.08 million of Riverside City College's allocation from Resource 1110 – Bookstore is included in the budget. This Resource ended 2014-15 with reserve balance of \$.60 million and is projected to end fiscal 2016 with an ending reserve of \$.72 million.

**12. Resource 4100, State Construction and Scheduled Maintenance** - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2015-16 in the amount of \$3.59 million. Of this amount, \$2.43 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$1.03 million; Moreno Valley College - \$.48 million; Norco College - \$.42 million; and the District - \$.50 million for ADA remediation. The remainder, \$1.16 million



## **OTHER DISTRICT RESOURCES** *(continued)*

has been allocated for Instructional Equipment at the colleges as follows: Riverside City College - \$.64 million; Moreno Valley College - \$.24 million; Norco College - \$.28 million. These funds do not require a match from the District.

**13. Resource 4130, La Sierra Capital** - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of

\$3.22 million has been repaid to date, leaving a remaining balance owed from the general fund of \$3.79 million. The remaining balance will be repaid over four years at approximately \$1.27 million per year.

**14. Resource 4370, 2010D Capital Appreciation Bonds** - This fund was established to account for the capital appreciation bond proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (Exhibit E). In prior years, activity was recorded in Resource 4170. A change to the State Budget and Accounting Manual segregated general obligation bond activity from other facility related activity. For presentation purposes, Resource 4170 activity has been included in this Resource section.

**15. Resource 4390, 2015E General Obligation Bonds** - This fund was established to account for the 2015E Series bond proceeds derived from the July 2015 issuance of Measure C general obligation bonds and the expenditures of funds related to Board of Trustees approved Measure C capital outlay projects (Exhibit E).

**16. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health programs. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to recommend a sufficient funding rate for health claims coverage. The analysis will also inform the rate to set to mitigate the accumulated deficit of \$1.08 million. The analysis by Keenan and Associates recommended an increase to the rate assessed for each participating employee. As a result, the annual rate will increase from \$24,555 to \$35,182, a 43.28% increase. To assist in administering the increasing volume and complexity associated with the District's health plans, the budget provides for a part-time Benefits Specialized position.

**17. Resource 6110, Self-Insured Workers' Compensation** - This Resource is used to account for the District's self-insured workers' compensation program. To assist in administering each of the college's safety programs, three new Safety Coordinator positions have been included in the budget, allocated between this Resource and Resource 6120. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The actuarial valuation indicates an improving exposure to workers' compensation liabilities as a result of continued investment in claims reduction initiatives and management; insurance program revisions; safety and security awareness and training; and

## **OTHER DISTRICT RESOURCES** *(continued)*

injury and illness prevention. Consequently, the workers' compensation rate charged will be reduced from 2.29% to 1.00%, for fiscal year 2015-16.

**18. *Resource 6120, Self-Insured General Liability*** - Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to general and employment liabilities. To fund the estimated claims liability and to provide for an adequate reserve, a rate of 1.89% will be implemented. As mentioned earlier, this Resource will partially fund three new Safety Coordinator positions along with Resource 6110.

**19. *Student Federal Grants and State of California Student Grants and Local Student Scholarships*** - These funds are used to report the receipt and distribution of various Student grant programs and Student local scholarship.

**Exhibit E**  
Riverside Community College District  
**2015 -2016 Final Budget**  
**Measure C Projects - (Resources 4370 and 4390)**

<b>Project Description</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 71,215	\$ 629,061	\$ 237,382	\$ 249,251	\$ 1,186,909
Nursing/Sciences Building	-	1,850,374	-	-	1,850,374
Scheduled Maintenance	161,297	49,235	-	20,950	231,482
Student Academic Services	-	-	-	630,288	630,288
Wheelock Gym Seismic Retrofit	-	540,994	-	-	540,994
Logic Domain	638	-	-	-	638
Network Operations Centers	-	-	8,616	1,535,635	1,544,251
ADA Transition Plan	309,996	-	-	-	309,996
Ben Clark Public Safety Training Center Status Project	-	-	-	31,375	31,375
IT Audit	1,371,913	-	-	-	1,371,913
Culinary Arts / District Office Building	6,870,682	6,870,681	-	-	13,741,363
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	9,968	-	-	-	9,968
Student Services Workforce Building	-	18,746,834	-	-	18,746,834
Master Plan Update	-	-	2,386	14,506	16,892
Swing Space Market Street	258,147	-	-	-	258,147
Ground Water Monitoring Wells	-	-	321,110	-	321,110
Project Contingency	4,753,946	-	-	-	4,753,946
Program Reserve	4,310,463	-	-	-	4,310,463
Audio Visual	-	-	-	21,935	21,935
Coil School for the Arts	6,989,161	-	-	-	6,989,161
Energy Self Generation Incentive Program	-	-	416,160	-	416,160
<b>Totals</b>	<b>\$ 25,131,026</b>	<b>\$ 29,060,678</b>	<b>\$ 1,066,854</b>	<b>\$ 2,588,340</b>	<b>\$ 57,846,898</b>
Amount to be Funded from Future Measure C Issuance					(11,438,687)
<b>Total Expenditure Budget</b>					<b>\$ 46,408,211</b>

## **BUDGET SUMMARY**

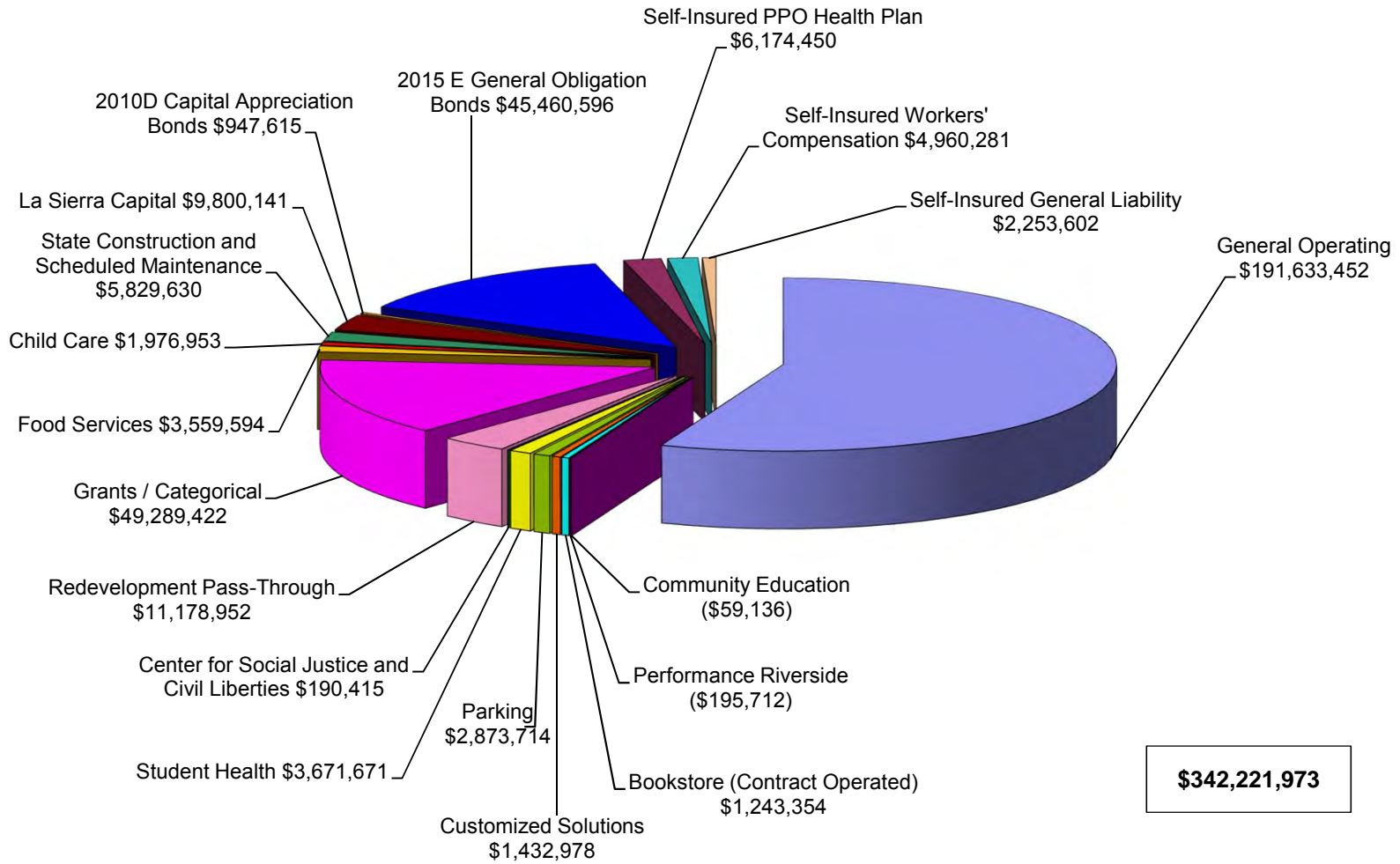
The following Total Available Funds spreadsheets (Exhibit F) present the total RCCD budget proposal for FY 2015-16 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2015-16.

## Exhibit F

### Riverside Community College District

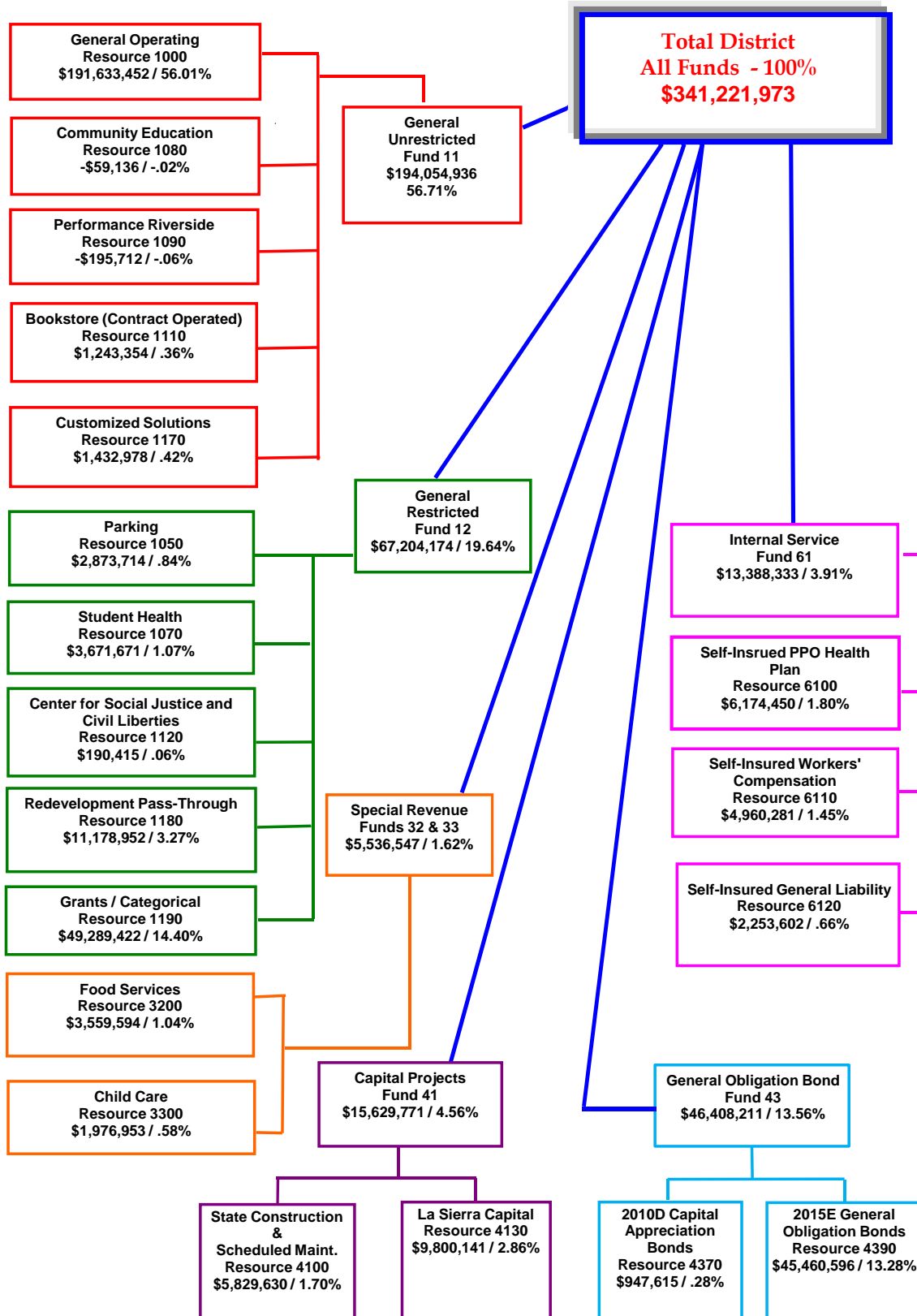
### 2015-2016 Proposed Budget

### Total Available Funds



- |  |   |                                    |
|--|---|------------------------------------|
| ■ General Operating                            | ■ Community Education                           | ■ Performance Riverside            |
| ■ Bookstore (Contract Operated)                | ■ Customized Solutions                          | ■ Parking                          |
| ■ Student Health                               | ■ Center for Social Justice and Civil Liberties | ■ Redevelopment Pass-Through       |
| ■ Grants / Categorical                         | ■ Food Services                                 | ■ Child Care                       |
| ■ State Construction and Scheduled Maintenance | ■ La Sierra Capital                             | ■ 2010D Capital Appreciation Bonds |

**Exhibit F (continued)**  
**Riverside Community College District**  
**Fund Schematic - Total Available Funds**  
**2015-2016 Proposed Budget**



**Exhibit F (continued)**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2015-2016**

<u>Fund / Resource</u>	<u>Adopted Budget 2014-2015</u>	<u>Final Budget 2015-2016</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 159,012,783	\$ 191,633,452
1080 Community Education	(54,568)	(59,136)
1090 Performance Riverside	(176,563)	(195,712)
1110 Bookstore (Contract-Operated)	1,116,094	1,243,354
1170 Customized Solutions	<u>1,103,637</u>	<u>1,432,978</u>
Total Unrestricted General Funds	<u>161,001,383</u>	<u>194,054,936</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,148,824	2,873,714
1070 Student Health	3,445,182	3,671,671
1120 Center for Social Justice and Civil Liberties	160,343	190,415
1180 Redevelopment Pass-Through	9,783,858	11,178,952
1190 Grants and Categorical Programs	<u>30,441,758</u>	<u>49,289,422</u>
Total Restricted General Funds	<u>46,979,965</u>	<u>67,204,174</u>
Total General Funds	<u>207,981,348</u>	<u>261,259,111</u>
<u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200 Food Services	3,151,210	3,559,594
3300 Child Care	<u>1,399,841</u>	<u>1,976,953</u>
Total Special Revenue Funds	<u>4,551,051</u>	<u>5,536,547</u>

**Exhibit F (continued)**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2015-2016**

<u>Fund / Resource</u>	<u>Adopted Budget 2014-2015</u>	<u>Final Budget 2015-2016</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	5,001,612	5,829,630
4130 La Sierra Capital	<u>8,494,601</u>	<u>9,800,141</u>
Total Capital Projects Funds	<u>13,496,213</u>	<u>15,629,771</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4370 2010D Capital Appreciation Bonds	4,756,337	947,615
4390 2015E General Obligation Bonds	<u>-</u>	<u>45,460,596</u>
Total General Obligation Bond Funds	<u>4,756,337</u>	<u>46,408,211</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Self-Insured PPO Health Plan	5,352,682	6,174,450
6110 Self-Insured Workers' Compensation	6,348,808	4,960,281
6120 Self-Insured General Liability	<u>1,606,894</u>	<u>2,253,602</u>
Total Internal Service Funds	<u>13,308,384</u>	<u>13,388,333</u>
<b>Total District Funds</b>	<b><u>\$ 244,093,333</u></b>	<b><u>\$ 342,221,973</u></b>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 62,024,000	\$ -
State of California Student Grants	3,130,000	3,790,000
Local Scholarships Student Grants	<u>-</u>	<u>546,605</u>
Total Student Financial Aid Accounts	<u>65,154,000</u>	<u>4,336,605</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,902,392</u>	<u>2,332,423</u>



**Exhibit F (continued)**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2015-2016**

<u>Fund / Resource</u>	Adopted Budget <u>2014-2015</u>	Final Budget <u>2015-2016</u>
<b>Total Expendable Trust and Agency</b>	<b>\$ <u>67,056,392</u></b>	<b>\$ <u>6,669,028</u></b>
<b>Grand Total</b>	<b>\$ <u>311,149,725</u></b>	<b>\$ <u>348,891,001</u></b>

## LOOKING AHEAD

The annual budget is critical to the achievement of the missions, long-range goals and objectives of RCCD and its three colleges. It is important that the budget process provide a glimpse of the financial future. Each year we do this by closing the budget narrative with a section entitled “Looking Ahead.”

As we look back at the year just ended, FY 2014-15, we are able to see the continued positive financial results of Proposition 30 approved by the voters of California as well as improved State and national economies. However, Proposition 30 and its benefits will begin expiring at the end of 2016, so we must be vigilant of this reality and strategically plan for our financial health.

According to School Services of California, Inc., the national economy has shown improvement: jobs are being added, on average, at about 200,000 per month over the past year, but unemployment is still a big challenge...hovering around 5.5%. On the world stage: an agreement to keep Greece on the Euro has been hammered out but will it achieve the desired benefits and will the European Union be stabilized; China’s stock market has suffered a 30% decline in value, potentially leading to an economic slowdown for the country whose economy is second only to the United States.

School Services of California, Inc. reports that California’s economy continues to show strength: adding 54,200 jobs in May and outperforming the U.S. average; the unemployment rate was 6.3% whereas a year ago it was at 7.5%; the housing market remains strong with the median home price at \$481,800, up 7.4%; and residential building permits are up almost 21% for the first four months of 2015.

While the FY 2015-16 State Budget is by most measures very favorable, the District still has challenges within its own complex budget. The major variables are:

**1. *Student Enrollment Fees and Property Taxes*** – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfalls experienced will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue shortfalls. An improving economy and recent funding surges have helped to mitigate these shortfalls in the most recent prior years. However, it is unknown whether or not this will continue as demonstrated by the deficit factor of almost 1% imposed for the FY2015-16 Advanced Apportionment period, resulting in a decrease of \$1.42 million of revenue for the District.

**2. *Education Protection Act*** – Funded by Proposition 30, the amount budgeted by the State for community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2016 Advance Apportionment date, the District’s share of the \$893 million EPA is \$23 million, out of total State apportionment funding of \$76 million, or 30%. What are the State’s plans to replace this revenue source?

The revenue items mentioned above have either required special legislation to guarantee a backfill or have no provision for backfill at all. These are significant components of the

## **LOOKING AHEAD** *(continued)*

community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to the enrollment fee/property tax shortfall problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the California Community College’s would receive all of the funding they were allocated in the adopted State budget, rather than being assessed a deficit each year. As for the expiration of Proposition 30, we will have to wait to see what solutions, if any, are proposed. In the meantime, ongoing advocacy efforts by the State Chancellor’s office and the Association of Chief Business Officials are occurring.

**3. *California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)*** – Beginning in 2014-15 both PERS and STRS employer rates began to increase under multi-year plans to close the unfunded liability gap for both systems. Large employer rate increases for both PERS and STRS were scheduled to begin in FY 2015-16 and continue through 2020-21. The PERS rate only increased by a relatively small amount, 11.77% to 11.85%. Whereas the STRS rate increased from 8.83% to 10.73% in fiscal 2016. The combined annual cost increase for PERS and STRS through FY 2020-21 when rates are anticipated to top out at 20.40% and 19.10%, respectively, is \$2.54 million. The State has provided an increase to the base apportionment allocation which they expect to be used for increased operating costs, including the increases to PERS and STRS.

**4. *New Apportionment Growth Formula*** – The 2014-15 State budget directed the California Community College’s Board of Governors to adopt a growth formula beginning in 2015-16 that gives first priority to districts identified as having the “greatest unmet need in adequately meeting their community’s higher education needs.” The Department of Finance provided the metrics to measure “unmet need” for each community college. Similarly, the Chancellor’s Office formed a taskforce to develop the methodology for the new formula. The Chancellor’s Office released the new growth formula at the spring 2015 Association of Chief Business Officials Workshop. Subsequent revisions were released at the July 2015 State Budget Workshop. The primary metrics of the formula (individuals over/under age 25 within the District’s boundaries, without a college degree; the number of unemployed; and the number of disadvantaged population) are consistent with the population served by our District. Consequently, the District’s growth rate has been set at 3.88%, which is above the 3.00% statewide growth rate. However, there are indications that the District’s enrollment demand is softening. Flattening demand, coupled with the District’s increased costs to generate FTES will put financial pressure on the District’s operating budget. It will become incumbent upon the District to effectively manage new enrollment, both on the demand side and on the cost to deliver instruction side.

Against this environment, RCCD confronts several additional constraints as follows:

**I.** We have had to address millions of dollars of ongoing base budget shortfall in our major operating fund (i.e., Resource 1000) since FY 2009-10. As mentioned in previous year’s

## **LOOKING AHEAD** *(continued)*

“Looking Ahead” section, it has taken us a number of years to recover our financial health, despite backfilled revenue from the State. Our continuing recovery has been made somewhat easier in FY2015-16 due to increased funding of year-over-year new, unrestricted/uncommitted revenues; as well as significant one-time funds. However, these revenue increases are expected to diminish over the next several years, particularly the one-time funding. The District still faces significant cost pressures to hire more full-time faculty, funding increasing employee benefits, as well as other operating cost pressures. The fact that approximately 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 15% fairly fixed in nature, simply adds to the difficulty. The District has had a structural budget imbalance over the past several years whereby, ongoing general fund expenditures have exceeded ongoing general fund revenues. Although the imbalance has diminished in size as we have emerged from the “Great Recession”, it still persists. The District will begin to earnestly address this issue by engaging the District Budget Advisory Council and other key stakeholder groups in discussions to develop a long-term plan of action to reverse this situation.

2. The full financial impact of the Affordable Care Act has started to impact the District as increased costs are being passed through by the District’s health care providers and PPO Plan, in addition to our own increasing health claims experience. The overall increase for the District’s three health insurance plans was approximately 20.41% and totaled \$3.32 million for 2015-16. We can anticipate large annual increases to the cost of health care coverage into the future.

3. During the “Great Recession”, the District had a series of borrowings totaling in excess of \$7 million from Resource 4130 – La Sierra Capital to assist in addressing budget shortfalls. The La Sierra Capital funds has been designated for the construction of the Coil School for the Arts. The borrowings are being repaid over the next four years at approximately \$1.27 million per year. In addition, the Coil School for the Arts and the Culinary Arts Academy and District Office will come online in 2015-16, requiring additional resources to operate the facilities. Initially, \$.50 million has been designated for this purpose. Operational planning efforts related to these facilities are currently taking place to determine the sufficiency of the initial allocation. For fiscal 2017, we can anticipate additional operational needs when Riverside City College’s Dr. Charles A. Kane Student Services and Administration Building comes on line.

4. Other Resources – Resource 1000, our major operating fund, is not the only Resource under financial pressure. Financial difficulties are occurring with respect to Performance Riverside and Community Education. Financial problems in these Resources negatively impact the general operating fund.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1000 - UNRESTRICTED GENERAL OPERATING

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 14,667,941
Federal Income	\$ 188,246	
State Income	129,933,500	
Local Income	46,474,735	
Other Income	<u>369,030</u>	
Total Income		<u>176,965,511</u>
Total Available Funds (TAF)		<u>\$ 191,633,452</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 72,997,146
2000	Classified Salaries	30,970,619
3000	Employee Benefits	36,858,835
4000	Books and Supplies	2,222,356
5000	Services and Operating Expenses	35,390,875
6000	Capital Outlay	977,066
7300	Interfund Transfers	1,270,000
8999	Intrafund Transfers	<u>499,439</u>
	Total Expenditures	181,186,336
7900	* Contingency / Reserves	<u>10,447,116</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 191,633,452</u>

\* The Resource 1000 Contingency was calculated by taking into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170).

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8160 Veterans Education Administration	\$ 15,125	\$ -	\$ -	\$ -
8150 Student Financial Aid Administration	183,831	119,990	251,533	188,246
8190 Other Federal Revenue / ARRA Stimulus	-	-	-	-
<b>Total 1.0</b>	<b><u>198,956</u></b>	<b><u>119,990</u></b>	<b><u>251,533</u></b>	<b><u>188,246</u></b>
<b>2.0 State Income</b>				
8611 State General Apportionment	64,175,137	73,271,776	70,599,955	84,736,256
8613 Apprenticeship Allowance	-	-	-	546,000
8615 Enrollment Fee Waiver Administration	451,525	844,388	893,481	438,399
8619 Part Time Faculty Insurance & Office Hours	62,063	62,063	62,063	62,062
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8630 Education Protection Account	19,925,546	19,665,239	24,858,375	23,136,431
8671 Homeowner Property Tax Relief	462,966	451,710	444,060	444,061
8681 State Lottery	3,481,161	3,031,996	3,535,939	3,900,000
8685 State Mandated Cost Reimb/Block Grant	695,647	703,405	1,893,698	16,101,413
<b>Total 2.0</b>	<b><u>89,822,923</u></b>	<b><u>98,599,454</u></b>	<b><u>102,856,450</u></b>	<b><u>129,933,500</u></b>
<b>3.0 Local Income</b>				
8809 RDA Asset Liquidation	4,464,825	96,687	68,378	68,377
881x Property Taxes	26,809,489	29,187,961	33,391,953	33,491,182
8820 Donations	41,332	17,000	4,020	15,461
8844 Food Sales / Commissions	84,749	73,193	66,748	67,000
8849 Cosmetology / Dental Hygiene / Other Sales	68,242	64,310	59,237	60,100
8850 Lease / Rental Income	628,411	286,096	286,416	651,065
8860 Interest Income	14,966	70,476	67,086	100,000
8874 Student Enrollment Fees	8,801,541	8,632,772	8,326,152	8,837,384
8879 Transcript / Late Application Fees	115,179	134,080	134,569	135,000
8880 Non Resident Tuition	1,986,387	2,476,038	2,446,879	2,545,743
888x Other Student Fees	160,020	117,835	114,741	223,942
8890 Other Local Revenue	106,239	23,713	641,126	31,893
Staledated Checks (Resource 0800)	70,695	49,225	47,240	60,000
Norco City Redevelopment pass-thru	117,764	118,493	129,821	130,000
Bad Check Fees / Returned Items	1,135	2,905	1,532	1,700
Barnes and Noble Signing Bonus	600,000	-	-	-
Wells Fargo Bank ID Cards	128,671	24,457	35,200	37,907
Library Fines	45	-	-	-
Recycling Program	188	2,890	1,881	6,958
Moving Violations	14,715	12,171	10,448	11,023
<b>Total 3.0</b>	<b><u>44,214,591</u></b>	<b><u>41,390,302</u></b>	<b><u>45,833,426</u></b>	<b><u>46,474,735</u></b>
<b>4.0 Other Income</b>				
8912 Sales - Obsolete Equipment	12,488	8,646	11,619	11,700
8897 Indirect Cost Recovery	462,128	357,329	328,385	357,330
<b>Total 4.0</b>	<b><u>474,616</u></b>	<b><u>365,975</u></b>	<b><u>340,004</u></b>	<b><u>369,030</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>5.0 Incoming Interfund Transfers</b>				
<b>8980</b> From Resource 4130	2,000,000	-	-	-
<b>Total 5.0</b>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Total Resource 1000 Income</b>	 <u>136,711,085</u>	 <u>140,475,722</u>	 <u>149,281,413</u>	 <u>176,965,511</u>
 <b>6.0 Unaudited Beginning Fund Balance July 1</b>	 6,840,049	 11,407,409	 12,743,536	 14,667,941
<b>Total 6.0</b>	<u>6,840,049</u>	<u>11,407,409</u>	<u>12,743,536</u>	<u>14,667,941</u>
 <b>Total Available Funds</b>	 <u>\$ 143,551,134</u>	 <u>\$ 151,883,131</u>	 <u>\$ 162,024,949</u>	 <u>\$ 191,633,452</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full Time Teaching	\$ 25,337,364	\$ 26,259,717	\$ 26,565,363	\$ 30,735,339
1170	Instructional Release Time	365,912	371,025	406,589	435,617
	<b>TOTAL 1100</b>	<b>25,703,276</b>	<b>26,630,742</b>	<b>26,971,952</b>	<b>31,170,956</b>
1218	Regular Full Time Administrator	5,895,803	5,940,679	6,169,211	6,711,951
1219	Counselors/Librarians/Release Time	5,760,370	5,907,428	6,065,942	6,581,249
	<b>TOTAL 1200</b>	<b>11,656,173</b>	<b>11,848,108</b>	<b>12,235,153</b>	<b>13,293,200</b>
1330	Part-Time Teaching Fall	6,099,222	7,139,570	7,959,026	9,303,216
1331	Part-Time Teaching Summer (Odd years)	567,691	812,479	884,647	654,919
1332	Part-Time Teaching Winter	725,054	1,213,151	1,412,456	979,564
1333	Part-Time Teaching Spring	6,573,160	7,203,497	8,096,225	7,677,495
1334	Part-Time Teaching Summer (Even years)	571,574	750,031	978,508	724,351
1335	Regular - Overload Fall	1,343,479	1,587,833	1,655,090	1,782,156
1336	Regular - Overload Summer (Even years)	909,342	899,397	1,018,912	1,033,763
1337	Regular - Overload Winter	1,214,010	1,623,730	1,725,742	1,405,394
1338	Regular - Overload Spring	1,542,677	1,679,678	1,757,582	1,647,589
1339	Regular - Overload Summer (Odd years)	865,347	974,930	1,050,217	972,442
1360	Substitute Instructional	189,130	156,033	192,307	206,628
1370	Instructional Stipends	141,695	149,530	155,182	197,926
1371	Large Lecture Stipends	219,636	205,217	173,909	271,725
	<b>TOTAL 1300</b>	<b>20,962,017</b>	<b>24,395,078</b>	<b>27,059,801</b>	<b>26,857,168</b>
1439	Part Time - Counselors/Librarians/Overload	956,643	952,099	1,031,873	984,129
1460	Other Hourly Non-Teaching Substitute	-	-	292	-
1469	Substitute Non-Instructional	16,347	16,833	21,179	13,604
1479	Department Chair Stipends	244,344	254,964	251,799	370,367
1490	Special Assignments	167,009	231,928	228,932	307,722
	<b>TOTAL 1400</b>	<b>1,384,342</b>	<b>1,455,825</b>	<b>1,534,076</b>	<b>1,675,822</b>
	<b>TOTAL 1000 Series</b>	<b>59,705,807</b>	<b>64,329,753</b>	<b>67,800,982</b>	<b>72,997,146</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	400,434	352,081	331,184	441,193
2118	Full-Time Administrator	4,096,903	4,150,459	4,345,221	4,777,192
2119	Full-Time Regular / Confidential	17,244,629	17,878,045	18,187,720	20,258,558
2129	Permanent Part-Time	1,503,739	1,526,231	1,500,682	1,605,816
2139/2339	Classified Hourly	122,781	112,834	203,253	300,199
2169/2369	Substitutes	403,131	352,617	414,933	288,181
2190/2390	Special Projects	26,055	25,532	33,812	2,095
	<b>TOTAL 2100</b>	<b>23,797,672</b>	<b>24,397,799</b>	<b>25,016,806</b>	<b>27,673,234</b>
2210	Full-Time Instructional Aides	1,286,372	1,374,876	1,377,009	1,609,105
2220	Permanent Part-Time Instructional Aides	541,214	574,404	611,086	596,152
2230/2449	Part-Time Hourly Instructional Aides	84,927	88,333	104,048	122,527



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
2231/2431	Coaches - Summer	39,553	39,821	37,799	49,631
2260/2469	Substitute Instructional Aides	71,674	36,446	27,604	11,797
	<b>TOTAL 2200</b>	<b>2,023,740</b>	<b>2,113,879</b>	<b>2,157,546</b>	<b>2,389,212</b>
2331	Student Help Non-Instructional	330,697	411,950	413,981	403,326
2349	Overtime	245,528	264,455	384,892	269,429
2399	Other Non-Teaching	24,000	23,800	23,800	24,000
	<b>TOTAL 2300</b>	<b>600,225</b>	<b>700,205</b>	<b>822,673</b>	<b>696,755</b>
2430	Student Help Instructional	190,045	209,092	186,703	208,294
2440	Overtime - Instructional Aides	13,859	(437)	(850)	3,124
	<b>TOTAL 2400</b>	<b>203,904</b>	<b>208,655</b>	<b>185,852</b>	<b>211,418</b>
	<b>TOTAL 2000 Series</b>	<b>26,625,541</b>	<b>27,420,538</b>	<b>28,182,877</b>	<b>30,970,619</b>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	3,436,606	3,747,077	4,233,724	5,750,253
3120	STRS - Classified	17,284	10,578	20,969	32,869
3130	STRS - Academic Non-Teaching	940,164	956,177	1,057,449	1,450,920
	<b>TOTAL 3100</b>	<b>4,394,053</b>	<b>4,713,832</b>	<b>5,312,142</b>	<b>7,234,042</b>
3210	PERS - Teachers & Aides	213,077	206,504	209,818	244,193
3220	PERS - Classified	2,576,573	2,686,490	2,786,282	3,103,212
3225	PERS Employer Paid	(66)	-	-	-
3230	PERS - Academic Non-Teaching	131,382	135,739	120,153	146,469
	<b>TOTAL 3200</b>	<b>2,920,965</b>	<b>3,028,733</b>	<b>3,116,254</b>	<b>3,493,874</b>
3310	OASDI - Teachers & Aides	118,409	114,965	116,572	125,581
3315	Medicare - Teachers & Aides	680,903	745,936	795,058	860,921
3320	OASDI - Classified	1,397,895	1,440,875	1,464,996	1,616,101
3325	Medicare - Classified	348,004	356,420	364,497	404,144
3330	OASDI - Academic Non-Teaching	67,570	73,833	73,316	67,492
3335	Medicare - Academic Non-Teaching	183,225	187,945	193,820	209,304
	<b>TOTAL 3300</b>	<b>2,796,006</b>	<b>2,919,973</b>	<b>3,008,260</b>	<b>3,283,543</b>
3410	H & W - Teachers & Aides	5,491,849	5,811,032	6,158,631	8,720,280
3420	H & W - Classified	5,794,975	6,077,176	6,343,358	7,807,215
3430	H & W - Academic Non-Teaching	1,775,444	1,859,638	2,055,408	2,617,896
3440	H & W - Retired Employees	1,163,157	1,150,256	1,191,930	1,564,949
	<b>TOTAL 3400</b>	<b>14,225,425</b>	<b>14,898,102</b>	<b>15,749,326</b>	<b>20,710,340</b>
3510	SUI - Teachers & Aides	594,698	75,913	61,479	53,009
3520	SUI - Classified	318,819	49,278	38,899	131,661

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3530	SUI - Academic Non-Teaching	168,563	23,907	19,384	66,982
	<b>TOTAL 3500</b>	<b>1,082,080</b>	<b>149,098</b>	<b>119,762</b>	<b>251,652</b>
3610	WC - Teachers & Aides	1,096,349	1,222,606	1,292,016	606,283
3620	WC - Classified	544,887	574,043	588,480	283,352
3630	WC - Academic Non-Teaching	292,049	305,678	314,796	149,689
	<b>TOTAL 3600</b>	<b>1,933,285</b>	<b>2,102,327</b>	<b>2,195,291</b>	<b>1,039,324</b>
3900	Other - Retired Emp. Holding Acct	4,591	(2,259)	(3,129)	-
3910	Other - Teachers & Aides	(202)	(6,477)	(2,151)	-
3920	Other - Classified	(11,138)	(84,301)	674	-
3930	Other - Academic Non-Teaching	1,501,194	1,450,719	1,271,888	846,060
	<b>TOTAL 3900</b>	<b>1,494,445</b>	<b>1,357,683</b>	<b>1,267,281</b>	<b>846,060</b>
	<b>TOTAL 3000 Series</b>	<b>28,846,259</b>	<b>29,169,748</b>	<b>30,768,316</b>	<b>36,858,835</b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	6,198	1,937	8,382	17,701
	<b>TOTAL 4200</b>	<b>6,198</b>	<b>1,937</b>	<b>8,382</b>	<b>17,701</b>
4320	Instructional Supplies	30,644	50,390	62,918	184,624
4330	Periodicals/Magazines	7,093	4,125	7,944	12,896
4350/4351	Instructional Media Materials	-	-	1,186	4,334
4360	Tests	39,955	4,801	7,318	28,225
4370	Commencement Supplies	868	2,162	3,870	925
	<b>TOTAL 4300</b>	<b>78,560</b>	<b>61,477</b>	<b>83,235</b>	<b>231,004</b>
4510	Maintenance Supplies	61,214	82,991	70,396	93,933
4520	Custodial Supplies	269,259	249,772	260,431	272,264
4530	Grounds Supplies	81,395	70,284	80,500	78,831
4540	Health Supplies	17,391	18,544	21,685	21,600
4555	Copying & Printing	133,682	138,602	150,736	191,046
4560	Materials for Official Functions	-	-	852	-
4575	Software < \$200	9,077	1,373	4,267	15,809
4580	Theater Supplies	20,142	21,433	8,742	7,754
4590	Office & Other Supplies	435,784	484,214	521,305	814,908
4591	Purchase / Cost of Goods Sold	(16,763)	16,122	17,429	-
	<b>TOTAL 4500</b>	<b>1,011,181</b>	<b>1,083,335</b>	<b>1,136,343</b>	<b>1,496,145</b>
4630	Tires and Tubes	503	83	208	378
4644	Repair Parts	243,460	268,157	300,086	304,569
4690	Transportation Supplies	75,610	73,502	73,410	76,887
	<b>TOTAL 4600</b>	<b>319,573</b>	<b>341,742</b>	<b>373,703</b>	<b>381,834</b>
4710	Food	84,298	83,978	82,173	79,922
4791	Paper Products	13,246	15,113	14,099	8,338

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4792	Cleaning Supplies	4,993	6,506	6,901	6,486
4793	Kitchen Expendables	276	514	807	926
	<b>TOTAL 4700</b>	<b>102,813</b>	<b>106,111</b>	<b>103,980</b>	<b>95,672</b>
	<b>TOTAL 4000 Series</b>	<b>1,518,326</b>	<b>1,594,602</b>	<b>1,705,643</b>	<b>2,222,356</b>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	153,283	126,893	151,002	183,803
	<b>TOTAL 5000</b>	<b>153,283</b>	<b>126,893</b>	<b>151,002</b>	<b>183,803</b>
5110	Consultants	443,921	489,866	444,126	791,110
5120	Lecturers	4,340	1,540	3,750	8,463
5151	Temporary Services	3,075	3,375	3,825	6,141
5192	Scouting	18,169	6,215	14,900	10,422
5194	Filming	-	1,200	900	5,000
5195	Entry Fees	21,800	24,560	31,542	13,400
5197	Grant/Contract Sub-Agreement	(16)	-	-	-
5198	Professional Services	476,694	474,943	553,626	552,245
	<b>TOTAL 5100</b>	<b>967,983</b>	<b>1,001,699</b>	<b>1,052,669</b>	<b>1,386,781</b>
5210	Mileage	56,651	51,723	47,500	66,005
5211	Meeting Expense	14,960	10,465	7,864	11,000
5219	Other Travel Expenses	90,644	115,883	124,036	143,004
5220	Conference Expenses	177,386	242,048	359,599	427,434
5250	Travel Expense - Candidates	1,856	9,982	12,931	10,400
	<b>TOTAL 5200</b>	<b>341,497</b>	<b>430,101</b>	<b>551,929</b>	<b>657,843</b>
5310/5320	Memberships / Dues	241,944	225,287	287,129	293,668
	<b>TOTAL 5300</b>	<b>241,944</b>	<b>225,287</b>	<b>287,129</b>	<b>293,668</b>
5410	Fire & Theft Insurance	101,951	116,380	106,544	106,544
5420	Liability and Claims	23,455	22,870	31,158	27,874
5421	GL and Property Expense	-	-	1,295,813	1,965,509
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	71,823	63,045	57,966	63,513
5450	Insurance Claims Expense (External Ins Co)	-	-	9,836	9,836
	<b>TOTAL 5400</b>	<b>197,229</b>	<b>202,295</b>	<b>1,501,317</b>	<b>2,173,805</b>
5510	Natural Gas	178,290	198,671	395,650	355,000
5520	Electricity	2,464,096	2,878,054	2,853,249	3,195,000
5530	Water	434,614	417,055	341,374	379,774
5540	Telephone	148,302	184,890	129,192	203,379
5541	Cellular Telephone	92,138	98,006	93,356	109,450
5550	Laundry & Cleaning	9,519	13,537	16,437	16,730
5560	Towel Service	8,845	9,354	8,916	10,249
5570	Waste Disposal	134,691	146,565	154,245	161,225
	<b>TOTAL 5500</b>	<b>3,470,496</b>	<b>3,946,132</b>	<b>3,992,419</b>	<b>4,430,807</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5610	County and Other Contracts	159,582	149,215	155,677	204,000
5621	Printing - Catalog	107	1,065	556	1,500
5622	Printing - Class Schedule	9,707	-	-	22,505
5630	Rents and Leases	1,030,385	1,119,084	1,086,479	1,302,824
5633	Scenery and Costume Rentals	5,671	6,712	7,836	5,000
5644	Repairs	1,325,674	1,225,480	1,471,712	1,654,198
5649	Computer Software Maintenance/Lic	1,480,555	1,554,955	1,747,559	1,971,575
5650	Transportation Contracts	83,462	79,831	106,967	62,686
5691	Governmental Fees	-	561	1,500	-
	<b>TOTAL 5600</b>	<b>4,095,144</b>	<b>4,136,903</b>	<b>4,578,286</b>	<b>5,224,288</b>
5710	Audit	81,287	75,850	78,232	82,491
5720	Elections	271,372	-	459,228	-
5730	Legal	140,448	217,521	931,946	567,825
5740	Advertising	65,742	96,836	86,905	187,878
5790	Licenses, Permits, and Other Fees	408,635	423,369	359,742	480,556
	<b>TOTAL 5700</b>	<b>967,484</b>	<b>813,576</b>	<b>1,916,052</b>	<b>1,318,750</b>
5820	Interest/TRAN Expense	323	400,167	54,394	5,000
5821	STRS/PERS Penalties & Interest	2,078	3,840	2,130	-
5830	Surveys	950	408	1,608	300
5840	Physicals	9,025	8,193	8,836	5,700
5850	Fingerprints	14,186	14,155	19,632	32,024
5855	Pre-employment Testing	213	213	850	850
5880	Damage to Personal Property	-	84	-	-
5890	Outside Services and Operating Costs	531,138	644,815	559,858	16,890,870
5892	Bank Charges	170,333	171,971	174,247	190,900
5899	Budget Augmentation Holding	-	-	-	2,595,486
	<b>TOTAL 5800</b>	<b>728,246</b>	<b>1,243,845</b>	<b>821,554</b>	<b>19,721,130</b>
	<b>TOTAL 5000 Series</b>	<b>11,163,306</b>	<b>12,126,731</b>	<b>14,852,358</b>	<b>35,390,875</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6122	Engineering	-	-	3,400	7,360
6123	Architect's Fee	22,425	-	2,125	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	8,600	29,597	2,343	392,191
6127	Fixtures and Fixed Equipment	50,661	14,053	9,640	4,250
6129	Other Site Improvement	7,647	2,520	-	2,528
	<b>TOTAL 6100</b>	<b>89,333</b>	<b>46,170</b>	<b>17,508</b>	<b>417,687</b>
<b>Buildings</b>					
6210	New Buildings-Purchase	-	1,001	-	-
6222	Engineering	5,000	-	-	-
6223	Architects Fee	4,500	-	-	22,391
6224	Testing	-	-	594	18,800

**Riverside Community College District  
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Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6226	Remodel Projects	71,444	7,463	25,685	41,825
6227	Fixtures & Fixed Equipment	96,703	14,638	142,169	50,926
6229	Other	-	-	26,498	-
	<b>TOTAL 6200</b>	<b>177,648</b>	<b>23,102</b>	<b>194,946</b>	<b>133,942</b>
<b>Library Books</b>					
6310	Library Books-Purchase	-	14,215	13,153	7,947
6311	Library Media Material	-	-	2,662	21,943
6312	Library Subscriptions	-	8,451	84,308	62,589
	<b>TOTAL 6300</b>	<b>-</b>	<b>22,667</b>	<b>100,122</b>	<b>92,479</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	316,166	241,408	465,805	173,910
6482	Equipment Addt'l > \$5,000	338,241	143,492	590,644	106,128
6485	Comp Equip Addt'l \$200 to \$4,999	237,153	194,746	868,231	19,205
6486	Comp Equip Addt'l > \$5,000	135,413	50,505	32,489	1,848
6491	Equipment Replc \$200 to \$4,999	978	916	3,737	15,622
6492	Equipment Replc > \$5,000	-	-	6,823	7,827
6495	Comp Equip Replc \$200 to \$4,999	-	498	-	8,418
	<b>TOTAL 6400</b>	<b>1,027,952</b>	<b>631,564</b>	<b>1,967,728</b>	<b>332,958</b>
	<b>TOTAL 6000 Series</b>	<b>1,294,932</b>	<b>723,502</b>	<b>2,280,304</b>	<b>977,066</b>
<b>Interfund Transfers</b>					
7390	Interfund Transfers				
	To Resource 4130	-	1,270,000	1,270,000	1,270,000
	To Resource 6100	1,500,000	1,500,000	-	-
	<b>TOTAL 7390</b>	<b>1,500,000</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>
	<b>TOTAL 7000 Series</b>	<b>1,500,000</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Intrafund Transfers Out / (In)</b>					
8999	To Resource 1090 - Performance Riverside	-	-	275,000	-
	To Resource 1120 - Center for Social Justice	-	99,373	110,900	159,847
	From Resource 1110 - Bookstore	(250,000)	(350,000)	(525,000)	(612,035)
	From Resource 1170 - Customized Solutions	-	(14,124)	-	(56,714)
	To (From) Resource 1190:				
	DSP&S SPP 180	665,157	858,796	326,630	665,157
	Veterans Education SPP 730	-	4,842	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	322,534	299,354	304,157	338,342
	General Fund Backfill	751,862	106,480	-	-
	<b>TOTAL 8999</b>	<b>1,489,553</b>	<b>1,004,721</b>	<b>496,529</b>	<b>499,439</b>
	<b>TOTAL 8900 Series</b>	<b>1,489,553</b>	<b>1,004,721</b>	<b>496,529</b>	<b>499,439</b>
	<b>Resource 1000 Expenditures</b>	<b>132,143,725</b>	<b>139,139,595</b>	<b>147,357,008</b>	<b>181,186,336</b>
<b>Contingency/Fund Balance</b>					
	Unrestricted Reserve	10,507,409	11,843,536	13,767,941	9,547,116

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b>11,407,409</b>	<b>12,743,536</b>	<b>14,667,941</b>	<b>10,447,116</b>
<b>Total Resource 1000</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 143,551,134</b>	<b>\$ 151,883,131</b>	<b>\$ 162,024,949</b>	<b>\$ 191,633,452</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<b>Allocated Beginning Balance and Apportionment</b>	\$ 20,296,320	\$ 17,652,023	\$ 49,214,614	\$ 1,890,394	\$ 89,053,351
<b>Non-Credit Apportionment</b>	222,590	-	170,072	-	392,662
<b>Total</b>	<u>\$ 20,518,910</u>	<u>\$ 17,652,023</u>	<u>\$ 49,384,686</u>	<u>\$ 1,890,394</u>	<u>\$ 89,446,013</u>
<b><u>Revenues</u></b>					
<b>Student Financial Aid Administration</b>	\$ 59,867	\$ 50,016	\$ 78,363	\$ -	\$ 188,246
<b>Total 1.0 Series</b>	<u>\$ 59,867</u>	<u>\$ 50,016</u>	<u>\$ 78,363</u>	<u>\$ -</u>	<u>\$ 188,246</u>
<b><u>Other State Revenues</u></b>					
<b>Enrollment Fee Waiver Administration</b>	\$ 101,270	\$ 101,270	\$ 235,859	\$ -	\$ 438,399
<b>Apprenticeship Allowance</b>	-	546,000	-	-	546,000
<b>Part Time Faculty Insurance &amp; Office Hours</b>	14,336	14,336	33,390	-	62,062
<b>Part Time Faculty Compensation</b>	131,411	131,411	306,056	-	568,878
<b>Homeowner Property Tax Relief</b>	102,578	102,578	238,905	-	444,061
<b>State Lottery</b>	900,900	900,900	2,098,200	-	3,900,000
<b>State Mandated Cost Reimb/Block Grant</b>	253,502	253,502	590,409	15,004,000	16,101,413
<b>Total 2.0 Series</b>	<u>\$ 1,503,997</u>	<u>\$ 2,049,997</u>	<u>\$ 3,502,819</u>	<u>\$ 15,004,000</u>	<u>\$ 22,060,813</u>
<b><u>Local Revenues</u></b>					
<b>Property Taxes</b>	\$ 7,736,463	\$ 7,736,463	\$ 18,018,256	\$ -	\$ 33,491,182
<b>Donations</b>	2,999	9,361	3,101	-	15,461
<b>Redevelopment Asset Liquidation</b>	15,795	15,795	36,787	-	68,377
<b>Food Sales / Commissions</b>	-	-	67,000	-	67,000
<b>Cosmetology / Dental Hygiene / Other Sales</b>	6,000	400	53,700	-	60,100
<b>Lease / Rental Income</b>	370	37,664	570,141	42,890	651,065
<b>Interest Income</b>	23,100	23,100	53,800	-	100,000
<b>Student Enrollment Fees</b>	2,041,436	2,041,436	4,754,512	-	8,837,384
<b>Transcript / Late Application Fees</b>	20,000	32,000	83,000	-	135,000
<b>Non Resident Tuition</b>	150,071	324,501	2,071,171	-	2,545,743
<b>Other Student Fees</b>	113,512	10,901	99,529	-	223,942
<b>Other Local Revenue</b>	33,947	171,125	63,386	11,023	279,481
<b>Total 3.0 Series</b>	<u>\$ 10,143,693</u>	<u>\$ 10,402,746</u>	<u>\$ 25,874,383</u>	<u>\$ 53,913</u>	<u>\$ 46,474,735</u>
<b><u>Other Income</u></b>					
<b>Sales - Obsolete Equipment</b>	\$ 2,300	\$ 500	\$ 8,900	\$ -	\$ 11,700
<b>Indirect Cost Recovery</b>	49,157	136,018	94,431	77,724	357,330
<b>Total 4.0 Series</b>	<u>\$ 51,457</u>	<u>\$ 136,518</u>	<u>\$ 103,331</u>	<u>\$ 77,724</u>	<u>\$ 369,030</u>
<b>Total Local Revenues</b>	<u>\$ 10,195,150</u>	<u>\$ 10,539,264</u>	<u>\$ 25,977,714</u>	<u>\$ 131,637</u>	<u>\$ 46,843,765</u>
<b><u>Incoming Transfers</u></b>					
	\$ 68,757	\$ 397,515	\$ 202,477	\$ -	\$ 668,749
<b>Total Resource 1000 Available Funds</b>	<u>\$ 32,346,681</u>	<u>\$ 30,688,815</u>	<u>\$ 79,146,059</u>	<u>\$ 17,026,031</u>	<u>\$ 159,207,586</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<b><u>Academic Salaries</u></b>						
Total 1100	\$ 5,968,643	\$ 6,299,116	\$ 18,903,197	\$ -	\$ -	\$ 31,170,956
Total 1200	3,265,306	2,947,832	5,674,949	884,507	520,606	13,293,200
Total 1300	7,941,283	5,435,604	13,480,281	-	-	26,857,168
Total 1400	402,439	424,582	765,675	83,126	-	1,675,822
Total 1000 Series	\$ 17,577,671	\$ 15,107,134	\$ 38,824,102	\$ 967,633	\$ 520,606	\$ 72,997,146
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 4,506,824	\$ 3,958,453	\$ 10,254,002	\$ 7,881,696	\$ 1,072,259	\$ 27,673,234
Total 2200	280,922	383,886	1,724,404	-	-	2,389,212
Total 2300	84,128	111,252	386,657	85,363	29,355	696,755
Total 2400	29,963	22,796	158,659	-	-	211,418
Total 2000 Series	\$ 4,901,837	\$ 4,476,387	\$ 12,523,722	\$ 7,967,059	\$ 1,101,614	\$ 30,970,619
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 1,773,991	\$ 1,451,078	\$ 3,855,233	\$ 91,301	\$ 62,439	\$ 7,234,042
Total 3200	538,470	563,944	1,366,826	926,704	97,930	3,493,874
Total 3300	608,457	572,624	1,427,996	607,386	67,080	3,283,543
Total 3400	3,684,123	3,895,553	9,841,616	2,856,238	432,810	20,710,340
Total 3500	52,996	44,247	123,626	26,612	4,171	251,652
Total 3600	224,790	195,835	513,479	89,345	15,875	1,039,324
Total 3900	105,520	129,593	416,442	194,505	-	846,060
Total 3000 Series	\$ 6,988,347	\$ 6,852,874	\$ 17,545,218	\$ 4,792,091	\$ 680,305	\$ 36,858,835
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 1,142	\$ 3,650	\$ 7,276	\$ 4,123	\$ 1,510	\$ 17,701
Total 4300	3,113	96,400	125,274	4,109	2,108	231,004
Total 4400	-	-	-	-	-	-
Total 4500	203,235	287,814	750,784	208,853	45,459	1,496,145
Total 4600	52,483	50,939	247,596	30,816	-	381,834
Total 4700	-	-	95,672	-	-	95,672
Total 4000 Series	\$ 259,973	\$ 438,803	\$ 1,226,602	\$ 247,901	\$ 49,077	\$ 2,222,356
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 492	\$ 224	\$ 1,301	\$ 179,626	\$ 2,160	\$ 183,803
Total 5100	410,584	126,493	292,512	492,589	64,603	1,386,781
Total 5200	66,435	34,503	316,169	154,136	86,600	657,843
Total 5300	76,445	31,241	106,860	5,203	73,919	293,668
Total 5400	438,534	370,288	1,049,077	285,246	30,660	2,173,805
Total 5500	852,721	988,488	2,322,242	263,051	4,305	4,430,807
Total 5600	1,165,422	354,534	1,204,963	2,480,360	19,009	5,224,288
Total 5700	177,973	71,155	230,843	217,238	621,541	1,318,750
Total 5800	550,857	1,284,517	1,126,712	779,885	15,979,159	19,721,130
Total 5000 Series	\$ 3,739,463	\$ 3,261,443	\$ 6,650,679	\$ 4,857,334	\$ 16,881,956	\$ 35,390,875
<b><u>Capital Outlay</u></b>						
Total 6100	\$ -	\$ 6,778	\$ 392,191	\$ 18,718	\$ -	\$ 417,687
Total 6200	-	1,750	51,676	80,516	-	133,942
Total 6300	-	-	92,479	-	-	92,479
Total 6400	32,880	106,658	75,264	70,220	47,936	332,958
Total 6000 Series	\$ 32,880	\$ 115,186	\$ 611,610	\$ 169,454	\$ 47,936	\$ 977,066



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<b>Interfund Transfer to La Sierra</b>	\$ 244,602	\$ 204,597	\$ 598,424	\$ 187,325	\$ 35,052	\$ 1,270,000
<b>Resource 1000 Expenditures</b>	\$ 33,744,773	\$ 30,456,424	\$ 77,980,357	\$ 19,188,797	\$ 19,316,546	\$ 180,686,897

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (36,982)
Local Income	<u>2,910,696</u>
Total Available Funds (TAF)	<u>\$ 2,873,714</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,666,852
3000	Employee Benefits	662,232
4000	Books and Supplies	52,017
5000	Services and Operating Expenses	717,153
6000	Capital Outlay	<u>201,550</u>
	Total Expenditures	3,299,804
7900	* Contingency / Reserves / (Deficit)	<u>(426,090)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,873,714</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8881/8890</b> Parking Permits, Meters & Fines	\$ 2,361,512	\$ 2,644,441	\$ 2,796,136	\$ 2,908,142
<b>8850</b> Rents & Leases	6,083	1,864	2,144	2,143
<b>8860</b> Interest	<u>3,502</u>	<u>1,233</u>	<u>411</u>	<u>411</u>
<b>Total 1.0</b>	<u><b>2,371,097</b></u>	<u><b>2,647,539</b></u>	<u><b>2,798,691</b></u>	<u><b>2,910,696</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	<u>644,289</u>	<u>197,366</u>	<u>163,175</u>	<u>(36,982)</u>
<b>Total 2.0</b>	<u><b>644,289</b></u>	<u><b>197,366</b></u>	<u><b>163,175</b></u>	<u><b>(36,982)</b></u>
<b>Total Available Funds</b>	<u><b>\$ 3,015,386</b></u>	<u><b>\$ 2,844,904</b></u>	<u><b>\$ 2,961,866</b></u>	<u><b>\$ 2,873,714</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 201,860	\$ 165,339	\$ 196,409	\$ 207,578
2118	Full-Time Administrator	90,502	93,506	95,708	98,284
2119	Full-Time Classified	848,297	878,811	901,767	981,813
2129	Permanent Part-Time	89,990	74,930	67,092	89,497
2139/2339	Part-Time Hourly as Needed	48,018	39,792	37,246	37,280
2169/2369	Substitutes	36,124	47,091	69,828	70,000
	<b>Total 2100</b>	<b>1,314,791</b>	<b>1,299,469</b>	<b>1,368,050</b>	<b>1,484,452</b>
2331	Student Help Non-Instructional	-	2,133	30,919	31,000
2349	Classified Overtime	166,669	110,546	151,252	151,400
	<b>Total 2300</b>	<b>166,669</b>	<b>112,679</b>	<b>182,171</b>	<b>182,400</b>
	<b>Total 2000 Series</b>	<b>1,481,460</b>	<b>1,412,148</b>	<b>1,550,221</b>	<b>1,666,852</b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	134,015	136,653	145,901	155,838
	<b>Total 3200</b>	<b>134,015</b>	<b>136,653</b>	<b>145,901</b>	<b>155,838</b>
3320	OASDHI - Classified	81,206	79,592	85,017	89,992
3325	Medicare - Classified	21,424	20,515	21,812	23,720
	<b>Total 3300</b>	<b>102,630</b>	<b>100,106</b>	<b>106,829</b>	<b>113,712</b>
3420	H&W Classified	285,554	292,671	302,952	375,196
	<b>Total 3400</b>	<b>285,554</b>	<b>292,671</b>	<b>302,952</b>	<b>375,196</b>
3520	SUI - Classified	16,182	710	754	817
	<b>Total 3500</b>	<b>16,182</b>	<b>710</b>	<b>754</b>	<b>817</b>
3620	WC - Classified	32,607	32,152	34,610	16,669
	<b>Total 3600</b>	<b>32,607</b>	<b>32,152</b>	<b>34,610</b>	<b>16,669</b>
3920	Other - Classified	1,876	(3,059)	1,013	-
	<b>Total 3900</b>	<b>1,876</b>	<b>(3,059)</b>	<b>1,013</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>572,864</b>	<b>559,233</b>	<b>592,060</b>	<b>662,232</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	2,130	4,621	1,354	1,585
4590	Office & Other Supplies	17,251	15,957	16,497	25,664
	<b>Total 4500</b>	<b>19,381</b>	<b>20,578</b>	<b>17,851</b>	<b>27,249</b>
4644	Repair Supplies	1,576	267	86	3,568
4690	Transportation Supplies	17,451	17,480	13,524	21,200
	<b>Total 4600</b>	<b>19,026</b>	<b>17,746</b>	<b>13,610</b>	<b>24,768</b>
	<b>Total 4000 Series</b>	<b>38,407</b>	<b>38,324</b>	<b>31,461</b>	<b>52,017</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	1,187	1,243	1,685	1,339
	<b>Total 5000</b>	<b>1,187</b>	<b>1,243</b>	<b>1,685</b>	<b>1,339</b>
5220	Conferences	(737)	1,273	2,978	4,912
	<b>Total 5200</b>	<b>(737)</b>	<b>1,273</b>	<b>2,978</b>	<b>4,912</b>
5310	Memberships	198	195	115	328
	<b>Total 5300</b>	<b>198</b>	<b>195</b>	<b>115</b>	<b>328</b>
5421	GL and Property Expense	-	-	20,928	31,503
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>20,928</b>	<b>31,503</b>
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	3,106	6,445	6,077	3,200
5541	Cellular Telephone	9,074	7,417	7,696	9,150
5550	Laundry & Cleaning	3,266	2,079	2,799	4,754
	<b>Total 5500</b>	<b>130,646</b>	<b>131,142</b>	<b>131,773</b>	<b>132,304</b>
5630	Rents and Leases	1,574	986	1,754	1,821
5644	Repairs	33,113	25,977	35,128	37,659
5649	Computer Software Maintenance/Lic	5,779	20,183	13,675	12,880
5650	Transportation Contracts	247,319	194,851	282,380	282,500
5691	Governmental Fees	61,338	72,802	73,552	71,784
	<b>Total 5600</b>	<b>349,124</b>	<b>314,798</b>	<b>406,488</b>	<b>406,644</b>
5730	Legal	1,600	1,200	1,200	1,800
5790	Other Legal Expense	3,587	3,003	1,385	6,816
	<b>Total 5700</b>	<b>5,187</b>	<b>4,203</b>	<b>2,585</b>	<b>8,616</b>
5855	Pre-employment Testing	213	213	850	850
5890	Outside Services and Operating Costs	93,264	86,397	112,035	113,562
5892	Bank Charges	16,284	17,095	17,725	17,095
	<b>Total 5800</b>	<b>109,761</b>	<b>103,704</b>	<b>130,610</b>	<b>131,507</b>
	<b>Total 5000 Series</b>	<b>595,364</b>	<b>556,559</b>	<b>697,161</b>	<b>717,153</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6126	Construction Contract	123,953	112,251	74,911	193,278
6127	Fixtures and Fixed Equipment	2,914	2,760	4,994	5,000
	<b>Total 6100</b>	<b>126,867</b>	<b>115,011</b>	<b>79,905</b>	<b>198,278</b>
<b><u>Buildings</u></b>					
6226	Remodel Projects	-	-	10,689	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>10,689</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	1,022	454	2,034	3,002
6482	Equipment Addt'l > \$5,000	-	-	35,048	-
6485	Comp Equip Addt'l \$200 to \$4,999	2,036	-	269	270
<b>TOTAL 6400</b>		<b>3,058</b>	<b>454</b>	<b>37,351</b>	<b>3,272</b>
<b>Total 6000 Series</b>		<b>129,925</b>	<b>115,465</b>	<b>127,945</b>	<b>201,550</b>
<b>Total Expenditures</b>		<b>2,818,020</b>	<b>2,681,729</b>	<b>2,998,847</b>	<b>3,299,804</b>
<b>Contingency/Fund Balance</b>					
7925	Restricted	197,366	163,175	(36,982)	(426,090)
<b>Total 7900</b>		<b>197,366</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(426,090)</b>
<b>Total 7000 Series</b>		<b>197,366</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(426,090)</b>
<b>Total Resource 1050 Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,015,386</b>	<b>\$ 2,844,904</b>	<b>\$ 2,961,866</b>	<b>\$ 2,873,714</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1070 - STUDENT HEALTH

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 2,189,378
Local Income	<u>1,482,293</u>
Total Available Funds (TAF)	<u>\$ 3,671,671</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 442,863
2000	Classified Salaries	638,821
3000	Employee Benefits	364,050
4000	Books and Supplies	103,900
5000	Services and Operating Expenses	301,825
6000	Capital Outlay	<u>28,413</u>
	Total Expenditures	1,879,872
7900	* Contingency / Reserves	<u>1,791,799</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,671,671</u>

\* 5% Contingency reserve calculated from TAF equals \$ 183,584

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8627 Other State Programs	\$ -	\$ -	\$ 4,615	\$ -
8820 Contributions, Gifts, Endowments	-	-	1,000	-
8876 Health Fees	1,200,072	1,340,567	1,408,609	1,430,300
8890 Lab Tests / Rx	70,200	47,011	39,222	44,100
8860 Interest	10,652	7,547	7,981	7,893
<b>Total 1.0</b>	<b><u>1,280,924</u></b>	<b><u>1,395,125</u></b>	<b><u>1,461,427</u></b>	<b><u>1,482,293</u></b>
<b>2.0 Beginning Fund Balance July 1</b>	<u>1,960,089</u>	<u>1,886,834</u>	<u>2,048,836</u>	<u>2,189,378</u>
<b>Total 2.0</b>	<b><u>1,960,089</u></b>	<b><u>1,886,834</u></b>	<b><u>2,048,836</u></b>	<b><u>2,189,378</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,241,013</u></b>	<b><u>\$ 3,281,959</u></b>	<b><u>\$ 3,510,263</u></b>	<b><u>\$ 3,671,671</u></b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular Full Time Administrator	\$ 256,730	\$ 321,071	\$ 418,712	\$ 442,863
	<b>Total 1200</b>	<b>256,730</b>	<b>321,071</b>	<b>418,712</b>	<b>442,863</b>
	<b>Total 1000 Series</b>	<b>256,730</b>	<b>321,071</b>	<b>418,712</b>	<b>442,863</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	96,740	57,054	-	78,222
2118	Full-Time Classified Administrator	85,000	85,000	85,000	-
2119	Full-Time Classified	90,326	63,131	89,269	213,436
2129	Permanent Part-Time	51,611	61,212	38,326	41,908
2139/2339	Part-Time Hourly as Needed	274,614	239,378	187,509	298,735
2169/2369	Substitutes	-	3,441	-	-
	<b>Total 2100</b>	<b>598,291</b>	<b>509,215</b>	<b>400,104</b>	<b>632,301</b>
2331	Student Help Non-Instructional	7,843	4,925	10,100	6,000
2349	Overtime	167	-	194	520
	<b>Total 2300</b>	<b>8,009</b>	<b>4,925</b>	<b>10,295</b>	<b>6,520</b>
	<b>Total 2000 Series</b>	<b>606,300</b>	<b>514,140</b>	<b>410,399</b>	<b>638,821</b>
<b><u>Employee Benefits</u></b>					
3130	STRS - Academic Non-Teaching	20,978	26,431	36,971	47,519
	<b>Total 3100</b>	<b>20,978</b>	<b>26,431</b>	<b>36,971</b>	<b>47,519</b>
3220	PERS - Classified	26,429	16,646	13,625	34,553
	<b>Total 3200</b>	<b>26,429</b>	<b>16,646</b>	<b>13,625</b>	<b>34,553</b>
3320	OASDHI - Classified	14,339	8,977	7,135	18,115
3325	Medicare - Classified	8,679	7,370	5,787	9,177
3335	Medicare - Academic Non-Teaching	3,687	4,644	6,024	6,421
	<b>Total 3300</b>	<b>26,704</b>	<b>20,990</b>	<b>18,947</b>	<b>33,713</b>
3420	H&W - Classified	37,707	21,029	16,805	131,663
3430	H&W - Academic Non-Teaching	39,811	52,669	81,680	105,247
	<b>Total 3400</b>	<b>77,518</b>	<b>73,698</b>	<b>98,485</b>	<b>236,910</b>
3520	SUI - Classified	6,404	254	200	317
3530	SUI - Academic Non-Teaching	2,797	160	208	221
	<b>Total 3500</b>	<b>9,201</b>	<b>415</b>	<b>408</b>	<b>538</b>
3620	WC - Classified	13,700	11,767	9,326	6,388
3630	WC - Academic Non-Teaching	5,625	7,337	9,534	4,429
	<b>Total 3600</b>	<b>19,325</b>	<b>19,103</b>	<b>18,860</b>	<b>10,817</b>
3920	Other - Classified	(154)	(67)	19	-
3930	Other - Academic Non-Teaching	295	105	(224)	-
	<b>Total 3900</b>	<b>141</b>	<b>38</b>	<b>(205)</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 3000 Series</b>	<b><u>180,296</u></b>	<b><u>157,321</u></b>	<b><u>187,091</u></b>	<b><u>364,050</u></b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals/Magazines	-	-	6,400	6,400
	<b>Total 4300</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>6,400</u></b>	<b><u>6,400</u></b>
4540	Health Supplies	44,800	42,853	53,622	66,200
4555	Copying and Printing	1,270	620	2,721	2,900
4590	Office & Other Supplies	2,654	7,245	17,106	24,300
	<b>Total 4500</b>	<b><u>48,724</u></b>	<b><u>50,718</u></b>	<b><u>73,449</u></b>	<b><u>93,400</u></b>
4644	Repair Parts	-	-	-	300
	<b>Total 4600</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>300</u></b>
4710	Food	783	727	1,644	3,800
	<b>Total 4700</b>	<b><u>783</u></b>	<b><u>727</u></b>	<b><u>1,644</u></b>	<b><u>3,800</u></b>
	<b>Total 4000 Series</b>	<b><u>49,507</u></b>	<b><u>51,445</u></b>	<b><u>81,492</u></b>	<b><u>103,900</u></b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	278	409	96	500
	<b>Total 5000</b>	<b><u>278</u></b>	<b><u>409</u></b>	<b><u>96</u></b>	<b><u>500</u></b>
5120	Lecturers	-	-	300	300
5130	Doctors/Nurses	68,625	32,160	58,860	95,500
5198	Professional Services	28,277	-	-	-
	<b>Total 5100</b>	<b><u>96,902</u></b>	<b><u>32,160</u></b>	<b><u>59,160</u></b>	<b><u>95,800</u></b>
5210	Mileage	146	38	-	400
5220	Conferences	1,295	1,392	4,866	6,900
	<b>Total 5200</b>	<b><u>1,442</u></b>	<b><u>1,429</u></b>	<b><u>4,866</u></b>	<b><u>7,300</u></b>
5310	Memberships	500	500	350	650
	<b>Total 5300</b>	<b><u>500</u></b>	<b><u>500</u></b>	<b><u>350</u></b>	<b><u>650</u></b>
5421	GL and Property Expense	-	-	11,163	20,443
5440	Student Insurance	101,430	86,483	77,835	88,207
	<b>Total 5400</b>	<b><u>101,430</u></b>	<b><u>86,483</u></b>	<b><u>88,998</u></b>	<b><u>108,650</u></b>
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	2,734	3,979	3,800	4,400
5550	Laundry and Cleaning	40	-	41	100
5570	Waste Disposal	800	-	309	2,100
	<b>Total 5500</b>	<b><u>6,274</u></b>	<b><u>6,679</u></b>	<b><u>6,850</u></b>	<b><u>9,300</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5644	Repairs/Repair Supplies	269	1,308	802	1,200
5649	Computer Software Maintenance/Lic	8,255	12,995	10,976	13,300
	<b>Total 5600</b>	<b>8,524</b>	<b>14,303</b>	<b>11,778</b>	<b>14,500</b>
5790	Other Legal Expense	-	792	(429)	2,125
	<b>Total 5700</b>	<b>-</b>	<b>792</b>	<b>(429)</b>	<b>2,125</b>
5890	Outside Services and Operating Costs	24,119	18,645	13,104	36,500
5892	Bank Charges	21,638	18,240	18,564	26,500
	<b>Total 5800</b>	<b>45,757</b>	<b>36,885</b>	<b>31,668</b>	<b>63,000</b>
	<b>Total 5000 Series</b>	<b>261,107</b>	<b>179,641</b>	<b>203,338</b>	<b>301,825</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	239	-	2,320	-
	<b>Total 6200</b>	<b>239</b>	<b>-</b>	<b>2,320</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	-	2,370	7,944	18,413
6485	Comp Equip Addt'l \$200 to \$4,999	-	7,135	9,589	10,000
	<b>TOTAL 6400</b>	<b>-</b>	<b>9,505</b>	<b>17,533</b>	<b>28,413</b>
	<b>Total 6000 Series</b>	<b>239</b>	<b>9,505</b>	<b>19,853</b>	<b>28,413</b>
	<b>Total Expenditures</b>	<b>1,354,179</b>	<b>1,233,124</b>	<b>1,320,885</b>	<b>1,879,872</b>
<b>Contingency/Fund Balance</b>					
7924	Restricted	1,886,834	2,048,836	2,189,378	1,791,799
	<b>Total 7900</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>1,791,799</b>
	<b>Total 7000 Series</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>1,791,799</b>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,241,013</b>	<b>\$ 3,281,959</b>	<b>\$ 3,510,263</b>	<b>\$ 3,671,671</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1080 - COMMUNITY EDUCATION

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (236,942)
Local Income	<u>177,806</u>
Total Available Funds (TAF)	<u>\$ (59,136)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,317
2000	Classified Salaries	91,752
3000	Employee Benefits	26,021
4000	Books and Supplies	550
5000	Services and Operating Expenses	<u>80,986</u>
	Total Expenditures	203,626
7900	* Contingency / Reserves / (Deficit)	<u>(262,762)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (59,136)</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest Income	\$ 16	\$ 6	\$ 5	\$ 6
<b>8872</b> Community Activities Program Fees	<u>399,403</u>	<u>177,761</u>	<u>176,654</u>	<u>177,800</u>
<b>Total 1.0</b>	<u><b>399,419</b></u>	<u><b>177,768</b></u>	<u><b>176,659</b></u>	<u><b>177,806</b></u>
 <b>2.0 Beginning Fund Balance July 1</b>	 <u>(49,063)</u>	 <u>(163,395)</u>	 <u>(232,374)</u>	 <u>(236,942)</u>
<b>Total 2.0</b>	<u><b>(49,063)</b></u>	<u><b>(163,395)</b></u>	<u><b>(232,374)</b></u>	<u><b>(236,942)</b></u>
 <b>Total Available Funds</b>	 <u><b>\$ 350,355</b></u>	 <u><b>\$ 14,373</b></u>	 <u><b>\$ (55,715)</b></u>	 <u><b>\$ (59,136)</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ 4,310	\$ 4,350	\$ 4,243	\$ 4,317
	<b>Total 1200</b>	<b>4,310</b>	<b>4,350</b>	<b>4,243</b>	<b>4,317</b>
	<b>Total 1000 Series</b>	<b>4,310</b>	<b>4,350</b>	<b>4,243</b>	<b>4,317</b>
<b><u>Classified Salaries</u></b>					
2117	Classified Salary F/T Supervisor	64,147	30,825	-	-
2118	Full-Time Administrator	-	2,469	4,606	4,762
2119	Classified Salary F/T	34,122	38,536	39,090	41,990
2139/2339	Classified Salary Hourly	-	400	1,000	-
2169/2369	Substitutes	2,773	-	-	-
	<b>Total 2100</b>	<b>101,042</b>	<b>72,229</b>	<b>44,697</b>	<b>46,752</b>
2399	Classified Salary Non-teaching Hrly	119,748	50,859	43,603	45,000
	<b>Total 2300</b>	<b>119,748</b>	<b>50,859</b>	<b>43,603</b>	<b>45,000</b>
	<b>Total 2000 Series</b>	<b>220,790</b>	<b>123,089</b>	<b>88,299</b>	<b>91,752</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employees	352	352	379	463
	<b>Total 3100</b>	<b>352</b>	<b>352</b>	<b>379</b>	<b>463</b>
3220	PERS - Classified Employee	11,674	8,404	5,145	5,539
	<b>Total 3200</b>	<b>11,674</b>	<b>8,404</b>	<b>5,145</b>	<b>5,539</b>
3320	OASDHI - Classified Employees	6,380	4,686	2,676	2,899
3325	Medicare Classified Employees	3,201	1,786	1,272	1,330
3335	Medicare Non-teaching Academic	62	62	62	63
	<b>Total 3300</b>	<b>9,643</b>	<b>6,534</b>	<b>4,010</b>	<b>4,292</b>
3420	H&W Classified Employees	27,849	19,004	11,909	13,931
3430	H&W Non-teaching Academic	238	275	797	787
	<b>Total 3400</b>	<b>28,087</b>	<b>19,279</b>	<b>12,706</b>	<b>14,718</b>
3520	SUI Classified Employees	2,347	62	44	46
3530	SUI Non-teaching Academic	47	2	2	2
	<b>Total 3500</b>	<b>2,394</b>	<b>64</b>	<b>46</b>	<b>48</b>
3620	Work Comp Classified Employees	5,034	2,841	2,011	918
3630	Work Comp Non-tching Academic	95	98	98	43
	<b>Total 3600</b>	<b>5,129</b>	<b>2,938</b>	<b>2,109</b>	<b>961</b>
3920	Othr Benefits Classified Employees	(267)	(272)	(2)	-
3930	Othr Benefits Academic Employees	5	10	(13)	-
	<b>Total 3900</b>	<b>(263)</b>	<b>(261)</b>	<b>(14)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>57,017</b>	<b>37,310</b>	<b>24,381</b>	<b>26,021</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	219	752	390	450
4590	Office/Other Supplies	943	242	-	100
	<b>Total 4500</b>	<b>1,162</b>	<b>994</b>	<b>390</b>	<b>550</b>
4644	Repair Parts	-	183	-	-
	<b>Total 4600</b>	<b>-</b>	<b>183</b>	<b>-</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>1,162</b>	<b>1,176</b>	<b>390</b>	<b>550</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	26,960	337	126	150
	<b>Total 5000</b>	<b>26,960</b>	<b>337</b>	<b>126</b>	<b>150</b>
5198	Professional Services	123,962	57,159	50,659	55,000
	<b>Total 5100</b>	<b>123,962</b>	<b>57,159</b>	<b>50,659</b>	<b>55,000</b>
5220	Conferences	70	-	-	-
	<b>Total 5200</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>
5310	Memberships	655	-	-	-
	<b>Total 5300</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>
5421	GL and Property Expense	-	-	1,249	1,816
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>1,249</b>	<b>1,816</b>
5510	Natural Gas	1,100	1,100	1,100	1,200
5520	Electricity	2,505	3,064	4,050	2,191
5530	Water	251	280	254	203
5570	Waste Disposal	174	183	203	126
	<b>Total 5500</b>	<b>4,031</b>	<b>4,628</b>	<b>5,606</b>	<b>3,720</b>
5622	Class Schedule Printing	40,099	-	-	-
5630	Rents & Leases	8,200	2,018	3,000	3,000
5649	Computer Software Maintenance/Lic	11,334	14,000	-	14,000
	<b>Total 5600</b>	<b>59,633</b>	<b>16,018</b>	<b>3,000</b>	<b>17,000</b>
5740	Advertising	172	-	-	-
	<b>Total 5700</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>
5890	Outside Services and Operating Costs	9,900	-	-	-
5892	Bank Card Charges	5,089	2,680	3,273	3,300
	<b>Total 5800</b>	<b>14,989</b>	<b>2,680</b>	<b>3,273</b>	<b>3,300</b>
	<b>Total 5000 Series</b>	<b>230,472</b>	<b>80,822</b>	<b>63,914</b>	<b>80,986</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total Expenditures</b>	<u>513,751</u>	<u>246,747</u>	<u>181,227</u>	<u>203,626</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Unrestricted	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
	<b>Total 7900</b>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
	<b>Total 7000 Series</b>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(262,762)</u>
<b>Total Resource 1080</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 350,355</u>	<u>\$ 14,373</u>	<u>\$ (55,715)</u>	<u>\$ (59,136)</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1090 - PERFORMANCE RIVERSIDE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ (806,433)
Local Income	\$ 335,721	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>610,721</u>
Total Available Funds (TAF)		<u>\$ (195,712)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 8,431
2000	Classified Salaries	172,016
3000	Employee Benefits	75,183
4000	Books and Supplies	11,163
5000	Services and Operating Expenses	<u>212,413</u>
	Total Expenditures	479,206
7900	Contingency / Reserves / (Deficit)	<u>(674,918)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (195,712)</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8820 Donations	\$ 118,080	\$ 27,170	\$ 40,425	\$ 62,000
8848 Box Office Receipts	395,597	212,035	210,666	231,733
8860 Interest Income	24	22	7	10
8890 Other Local Income	4,700	2,700	38,162	41,978
<b>Total 1.0</b>	<b><u>518,401</u></b>	<b><u>241,927</u></b>	<b><u>289,260</u></b>	<b><u>335,721</u></b>
<b>2.0 Incoming Transfer</b>				
From Resource 1110	-	-	275,000	275,000
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>275,000</u></b>	<b><u>275,000</u></b>
<b>3.0 Beginning Balance July 1</b>				
	(269,707)	(500,033)	(909,778)	(806,433)
<b>Total 3.0</b>	<b><u>(269,707)</u></b>	<b><u>(500,033)</u></b>	<b><u>(909,778)</u></b>	<b><u>(806,433)</u></b>
<b>Total Available Funds</b>	<b><u>\$ 248,694</u></b>	<b><u>\$ (258,106)</u></b>	<b><u>\$ (345,517)</u></b>	<b><u>\$ (195,712)</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ -	\$ 66,499	\$ (1,866)	\$ -
	<b>Total 1200</b>	<b>-</b>	<b>66,499</b>	<b>(1,866)</b>	<b>-</b>
1490	Special Assignments	2,994	5,639	8,874	8,431
	<b>Total 1400</b>	<b>2,994</b>	<b>5,639</b>	<b>8,874</b>	<b>8,431</b>
	<b>Total 1000 Series</b>	<b>2,994</b>	<b>72,137</b>	<b>7,008</b>	<b>8,431</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	82,346	-	-	-
2119	Classified Full Time	127,965	146,560	144,801	154,016
2129	Permanent Part-Time	29,325	5,517	2,722	-
2139/2339	Classified Hourly	31,273	8,204	7,998	8,000
	<b>Total 2100</b>	<b>270,909</b>	<b>160,281</b>	<b>155,521</b>	<b>162,016</b>
2331	Student Help Non-Instructional	-	9,284	6,997	10,000
2349	Classified Overtime	15,169	(3,141)	1,496	-
	<b>Total 2300</b>	<b>15,169</b>	<b>6,143</b>	<b>8,493</b>	<b>10,000</b>
	<b>Total 2000 Series</b>	<b>286,078</b>	<b>166,425</b>	<b>164,014</b>	<b>172,016</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employee	247	5,797	788	905
	<b>Total 3100</b>	<b>247</b>	<b>5,797</b>	<b>788</b>	<b>905</b>
3220	PERS Classified Employee	27,112	16,608	17,350	18,246
	<b>Total 3200</b>	<b>27,112</b>	<b>16,608</b>	<b>17,350</b>	<b>18,246</b>
3320	OASDHI Classified Employee	14,893	10,865	9,063	9,549
3325	Medicare Classified Employee	3,910	2,651	2,233	2,349
3335	Medicare Non-teaching Academic	43	1,019	129	122
	<b>Total 3300</b>	<b>18,846</b>	<b>14,536</b>	<b>11,425</b>	<b>12,020</b>
3420	H&W Classified Employee	52,710	39,911	38,837	42,098
3430	H&W Non-teaching Academic	-	10,383	-	25
	<b>Total 3400</b>	<b>52,710</b>	<b>50,294</b>	<b>38,837</b>	<b>42,123</b>
3520	SUI Classified Employee	2,833	92	78	81
3530	SUI Other Academic Employee	17	35	4	4
	<b>Total 3500</b>	<b>2,850</b>	<b>127</b>	<b>82</b>	<b>85</b>
3620	Work Comp Classified Employee	6,059	4,425	3,705	1,720
3630	Work Comp Non-tching Academic	69	1,609	203	84
	<b>Total 3600</b>	<b>6,128</b>	<b>6,034</b>	<b>3,908</b>	<b>1,804</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3920	Other Benefits Classified Employee	1,102	(3,439)	180	-
3930	Other - Academic Non-Teaching	-	236	(236)	-
	<b>Total 3900</b>	<b>1,102</b>	<b>(3,203)</b>	<b>(57)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>108,995</b>	<b>90,193</b>	<b>72,333</b>	<b>75,183</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	12,242	10,085	8,359	6,200
4580	Theater Supplies	6,156	1,834	4,379	4,963
4590	Office/Other Supplies	(332)	493	-	-
	<b>Total 4500</b>	<b>18,066</b>	<b>12,412</b>	<b>12,738</b>	<b>11,163</b>
	<b>Total 4000 Series</b>	<b>18,066</b>	<b>12,412</b>	<b>12,738</b>	<b>11,163</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	1,456	1,875	457	127
	<b>Total 5000</b>	<b>1,456</b>	<b>1,875</b>	<b>457</b>	<b>127</b>
5198	Professional Services	239,931	238,000	121,488	125,600
	<b>Total 5100</b>	<b>239,931</b>	<b>238,000</b>	<b>121,488</b>	<b>125,600</b>
5210	Mileage	542	-	-	-
5219	Other Travel Expense	-	2,360	3,489	2,671
	<b>Total 5200</b>	<b>542</b>	<b>2,360</b>	<b>3,489</b>	<b>2,671</b>
5421	GL & Property Expenses	-	-	2,309	3,410
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>2,309</b>	<b>3,410</b>
5520	Electricity	700	700	700	700
5550	Laundry & Cleaning	213	-	-	-
	<b>Total 5500</b>	<b>913</b>	<b>700</b>	<b>700</b>	<b>700</b>
5630	Rents & Leases	50,515	28,499	31,504	35,136
5632	Scenic Rentals	4,400	8,000	23,033	23,044
5633	Costume Rentals	6,741	15,112	15,853	14,625
5650	Transportation Contracts	6,455	3,769	243	600
	<b>Total 5600</b>	<b>68,111</b>	<b>55,379</b>	<b>70,632</b>	<b>73,405</b>
5740	Advertising	18,383	8,724	3,200	4,500
	<b>Total 5700</b>	<b>18,383</b>	<b>8,724</b>	<b>3,200</b>	<b>4,500</b>
5892	Bank Card Charges	3,257	3,467	2,548	2,000
	<b>Total 5800</b>	<b>3,257</b>	<b>3,467</b>	<b>2,548</b>	<b>2,000</b>
	<b>Total 5000 Series</b>	<b>332,593</b>	<b>310,505</b>	<b>204,823</b>	<b>212,413</b>
	<b>Total Expenditures</b>	<b>748,726</b>	<b>651,672</b>	<b>460,915</b>	<b>479,206</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(1,006,833)	(828,235)	(806,432)	(674,918)
	<b>Total 7900</b>	<b><u>(1,006,833)</u></b>	<b><u>(828,235)</u></b>	<b><u>(806,432)</u></b>	<b><u>(674,918)</u></b>
	<b>Total 7000 Series</b>	<b><u>(1,006,833)</u></b>	<b><u>(828,235)</u></b>	<b><u>(806,432)</u></b>	<b><u>(674,918)</u></b>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ (258,106)</u></b>	<b><u>\$ (176,563)</u></b>	<b><u>\$ (345,517)</u></b>	<b><u>\$ (195,712)</u></b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1110 - BOOKSTORE (CONTRACTOR-OPERATED)

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 208,317
Local Income	<u>1,035,037</u>
Total Available Funds (TAF)	<u>\$ 1,243,354</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200 and 3300	306,503
8999	Intrafund Transfer to Resources 1000 and 1090	<u>887,035</u>
	Total Expenditures	1,237,138
7900	* Contingency / Reserves	<u>6,216</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,243,354</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8847</b> Bookstore Commissions	\$ 769,157	\$ 918,939	\$ 1,000,931	\$ 1,034,740
<b>8860</b> Interest	193	249	297	297
<b>Total 1.0</b>	<u>769,350</u>	<u>919,188</u>	<u>1,001,228</u>	<u>1,035,037</u>
<b>2.0 Beginning Balance July 1</b>	56,242	90,378	132,095	208,317
<b>Total 2.0</b>	<u>56,242</u>	<u>90,378</u>	<u>132,095</u>	<u>208,317</u>
<b>Total Available Funds</b>	<u>\$ 825,591</u>	<u>\$ 1,009,566</u>	<u>\$ 1,133,323</u>	<u>\$ 1,243,354</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	\$ 30	\$ -	\$ -	\$ -
	<b>Total 4500</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	170	28	-	-
	<b>Total 5000</b>	<b>170</b>	<b>28</b>	<b>-</b>	<b>-</b>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	<b>Total 5500</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
	<b>Total 5000 Series</b>	<b>43,770</b>	<b>43,628</b>	<b>43,600</b>	<b>43,600</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	441,414	483,843	256,503	231,503
7390	To Resource 3300	-	-	99,903	75,000
	<b>Total 7300</b>	<b>441,414</b>	<b>483,843</b>	<b>356,406</b>	<b>306,503</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	250,000	350,000	250,000	612,035
8999	To Resource 1090	-	-	275,000	275,000
	<b>Total 8999</b>	<b>250,000</b>	<b>350,000</b>	<b>525,000</b>	<b>887,035</b>
	<b>Total Expenditures</b>	<b>735,214</b>	<b>877,471</b>	<b>925,006</b>	<b>1,237,138</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	90,378	132,095	208,317	6,216
	<b>Total 7900</b>	<b>90,378</b>	<b>132,095</b>	<b>208,317</b>	<b>6,216</b>
	<b>Total 7000 Series</b>	<b>531,792</b>	<b>615,938</b>	<b>564,723</b>	<b>312,719</b>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 825,591</b>	<b>\$ 1,009,566</b>	<b>\$ 1,133,323</b>	<b>\$ 1,243,354</b>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1120 - CENTER FOR SOCIAL JUSTICE AND CIVIL LIBERTIES

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	5,468
Local Income	\$	25,100	
Intrafund Transfer From Resource 1000		<u>159,847</u>	
Total Income			<u>184,947</u>
Total Available Funds (TAF)		\$	<u>190,415</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	81,836
3000	Employee Benefits		53,807
4000	Books and Supplies		6,100
5000	Services and Operating Expenses		<u>47,672</u>
	Total Expenditures		189,415
7900	* Contingency / Reserves		<u>1,000</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>190,415</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 56	\$ 100	\$ 56	\$ 100
<b>8890</b> City of Riverside	59,000	25,000	25,000	25,000
<b>Total 1.0</b>	<u>59,056</u>	<u>25,100</u>	<u>25,056</u>	<u>25,100</u>
<b>2.0 Intrafund Transfer</b>				
<b>8999</b> From Resource 1000	-	99,373	110,900	159,847
<b>Total 2.0</b>	<u>-</u>	<u>99,373</u>	<u>110,900</u>	<u>159,847</u>
<b>3.0 Beginning Balance July 1</b>	-	(5,383)	24,243	5,468
<b>Total 3.0</b>	<u>-</u>	<u>(5,383)</u>	<u>24,243</u>	<u>5,468</u>
<b>Total Available Funds</b>	<u>\$ 59,056</u>	<u>\$ 119,090</u>	<u>\$ 160,199</u>	<u>\$ 190,415</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1219	Counselors/Librarians/Release Time	\$ 5,555	\$ -	\$ -	\$ -
	<b>Total 1200</b>	<b>5,555</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>5,555</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	-	36,390	74,428	81,836
	<b>Total 2100</b>	<b>-</b>	<b>36,390</b>	<b>74,428</b>	<b>81,836</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>36,390</b>	<b>74,428</b>	<b>81,836</b>
<b><u>Employee Benefits</u></b>					
3220	PERS	-	4,044	8,814	9,695
	<b>Total 3200</b>	<b>-</b>	<b>4,044</b>	<b>8,814</b>	<b>9,695</b>
3320	OASDHI Classified Employee	-	2,191	4,641	5,074
3325	Medicare Classified Employee	-	512	1,086	1,187
3335	Medicare - Academic Non-Teaching	81	-	-	-
	<b>Total 3300</b>	<b>81</b>	<b>2,703</b>	<b>5,727</b>	<b>6,261</b>
3420	H&W	-	13,956	26,120	36,992
	<b>Total 3400</b>	<b>-</b>	<b>13,956</b>	<b>26,120</b>	<b>36,992</b>
3520	SUI Classified Employee	-	18	37	41
3530	SUI - Academic Non-Teaching	61	-	-	-
	<b>Total 3500</b>	<b>61</b>	<b>18</b>	<b>37</b>	<b>41</b>
3620	Work Comp - Academic Non-Teaching	-	809	1,715	818
3630	Work Comp Non-tching Academic	127	-	-	-
	<b>Total 3600</b>	<b>127</b>	<b>809</b>	<b>1,715</b>	<b>818</b>
3920	Other Benefits	-	105	(46)	-
	<b>Total 3900</b>	<b>-</b>	<b>105</b>	<b>(46)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>269</b>	<b>21,635</b>	<b>42,367</b>	<b>53,807</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	1,401	307	105	210
	<b>Total 4200</b>	<b>1,401</b>	<b>307</b>	<b>105</b>	<b>210</b>
4555	Copying and Printing	38	498	447	490
4590	Office/Other Supplies	1,296	580	469	5,400
	<b>Total 4500</b>	<b>1,334</b>	<b>1,078</b>	<b>916</b>	<b>5,890</b>
	<b>Total 4000 Series</b>	<b>2,735</b>	<b>1,385</b>	<b>1,021</b>	<b>6,100</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	600	-	-	-
	<b>Total 5100</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>
5210	Mileage	51	-	-	-
5220	Conference Attendance	-	35	-	50
	<b>Total 5200</b>	<b>51</b>	<b>35</b>	<b>-</b>	<b>50</b>
5310	Memberships	2,650	-	150	150
	<b>Total 5300</b>	<b>2,650</b>	<b>-</b>	<b>150</b>	<b>150</b>
5421	GL & Property Expenses	-	-	1,005	1,547
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>1,005</b>	<b>1,547</b>
5510	Natural Gas	836	494	406	2,000
5520	Electricity	49,326	31,973	29,890	38,875
5530	Water	1,235	1,152	1,131	3,000
5541	Cellular Telephone	282	418	-	500
	<b>Total 5500</b>	<b>51,679</b>	<b>34,037</b>	<b>31,427</b>	<b>44,375</b>
5790	Other Legal Fees	-	79	150	100
	<b>Total 5700</b>	<b>-</b>	<b>79</b>	<b>150</b>	<b>100</b>
5890	Other Services	-	360	1,308	1,450
	<b>Total 5800</b>	<b>-</b>	<b>360</b>	<b>1,308</b>	<b>1,450</b>
	<b>Total 5000 Series</b>	<b>54,980</b>	<b>34,511</b>	<b>34,040</b>	<b>47,672</b>
<b><u>Capital Outlay</u></b>					
6481	Equip Add'l < \$5000	-	926	2,875	-
6485	Comp Equip Add'l \$200 to \$4,999	900	-	-	-
	<b>Total 6400</b>	<b>900</b>	<b>926</b>	<b>2,875</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>900</b>	<b>926</b>	<b>2,875</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>64,439</b>	<b>94,847</b>	<b>154,731</b>	<b>189,415</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(5,383)	24,243	5,468	1,000
	<b>Total 7900</b>	<b>(5,383)</b>	<b>24,243</b>	<b>5,468</b>	<b>1,000</b>
	<b>Total 7000 Series</b>	<b>(5,383)</b>	<b>24,243</b>	<b>5,468</b>	<b>1,000</b>
<b>Total Resource 1120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 59,056</b>	<b>\$ 119,090</b>	<b>\$ 160,199</b>	<b>\$ 190,415</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1170 - CUSTOMIZED SOLUTIONS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 419,187
Local Income	<u>1,013,791</u>
Total Available Income (TAF)	<u>\$ 1,432,978</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 13,028
2000	Classified Salaries	149,809
3000	Employee Benefits	77,645
4000	Books and Supplies	33,473
5000	Services and Operating Expenses	905,686
6000	Capital Outlay	9,528
8999	Intrafund Transfer to Resource 1000	<u>56,714</u>
	Total Expenditures	1,245,883
7900	* Contingency / Reserves	<u>187,095</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 1,432,978</u>

\* 5% Contingency reserve calculated from TAF equals \$71,649

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8831 Brenner-Fiedler & Associates SPP 445	\$ 500	\$ -	\$ -	\$ -
8831 City of Rvrstd Human Resrc SPP 484	15,300	1,903	1,200	7,500
8831 Clark Western Dietrich Building Sys SPP 47C	-	4,800	-	-
8831 Cryoquip SPP 461	-	-	2,000	-
8831 Combustion Associates, Inc. SPP 446	-	-	-	2,000
8831 El Camino Community College Dist SPP 423	8,443	-	-	-
8831 ETP - Core SPP 449	183,960	510,631	175,975	183,285
8831 ETP - Core SPP 469	-	-	821,421	429,826
8831 ETP - Alternative Fuel SPP 450	19,199	52,567	232,183	123,875
8831 International Rectifier SPP 477	-	78,888	58,009	161,755
8831 McClane Company SPP 433	-	800	800	-
8831 Riverside Community Hospital SPP 440	2,000	1,600	-	-
8831 Riverside County Office of Ed SPP 457	-	-	3,000	3,000
8831 Riverside County Regional Med Ctr SPP 473	5,937	13,433	11,425	-
8831 Riverside County Transportation SPP 458	-	-	2,500	2,250
8831 Samaha & Associates, Inc. SPP 498	-	1,000	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8831 West Virginia University Research SPP 488	12,500	-	-	-
8860 Interest	282	-	-	300
8890 Other Local Income	(100)	-	-	-
<b>Total 1.0</b>	<b><u>248,022</u></b>	<b><u>665,622</u></b>	<b><u>1,308,513</u></b>	<b><u>1,013,791</u></b>
<b>2.0 Beginning Balance July 1</b>	<u>73,559</u>	<u>92,346</u>	<u>577</u>	<u>419,187</u>
<b>Total 2.0</b>	<b><u>73,559</u></b>	<b><u>92,346</u></b>	<b><u>577</u></b>	<b><u>419,187</u></b>
<b>Total Available Funds</b>	<b><u>\$ 321,581</u></b>	<b><u>\$ 757,968</u></b>	<b><u>\$ 1,309,090</u></b>	<b><u>\$ 1,432,978</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1330	Part-Time Teaching Fall	\$ -	\$ 12,035	\$ 6,306	\$ 3,432
1331	Part-Time Teaching Summer	-	-	965	-
1333	Part-Time Teaching Spring	-	13,130	6,848	3,115
1334	Part-Time Teaching Summer (Even years)	-	1,918	1,951	1,203
	<b>Total 1300</b>	<b>-</b>	<b>27,083</b>	<b>16,070</b>	<b>7,750</b>
1439	Part Time - Counselors/Librarians/Overlo	-	2,416	-	2,031
1490	Academic Special Project	5,766	15,473	8,187	3,247
	<b>Total 1400</b>	<b>5,766</b>	<b>17,888</b>	<b>8,187</b>	<b>5,278</b>
	<b>Total 1000 Series</b>	<b>5,766</b>	<b>44,971</b>	<b>24,257</b>	<b>13,028</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	26,290	78,067	87,521	90,470
2119	Full Time Regular	11,054	44,921	54,745	59,268
	<b>Total 2100</b>	<b>37,344</b>	<b>122,989</b>	<b>142,266</b>	<b>149,738</b>
2349	Overtime	-	85	-	71
	<b>Total 2300</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>71</b>
	<b>Total 2000 Series</b>	<b>37,344</b>	<b>123,073</b>	<b>142,266</b>	<b>149,809</b>
<b><u>Employee Benefits</u></b>					
3110	STRS - Teachers & Aides	-	2,234	867	832
3130	STRS - Academic Non-Teaching	440	1,326	727	566
	<b>Total 3100</b>	<b>440</b>	<b>3,560</b>	<b>1,594</b>	<b>1,398</b>
3220	PERS Classified	4,065	13,622	16,885	17,740
3230	PERS - Academic Non-Teaching	-	142	-	-
	<b>Total 3200</b>	<b>4,065</b>	<b>13,765</b>	<b>16,885</b>	<b>17,740</b>
3315	Medicare - Teachers & Aides	-	393	233	112
3320	OASDHI Classified	2,207	7,428	8,893	9,284
3325	Medicare Classified	516	1,737	2,080	2,172
3330	OASDI - Academic Non-Teaching	-	77	-	-
3335	Medicare - Academic Non-Teaching	84	259	119	77
	<b>Total 3300</b>	<b>2,807</b>	<b>9,895</b>	<b>11,325</b>	<b>11,645</b>
3410	H & W - Teachers & Aides	-	-	-	23
3420	H&W Classified	8,291	28,061	34,328	45,112
3430	H & W - Academic Non-Teaching	-	-	-	16
	<b>Total 3400</b>	<b>8,291</b>	<b>28,061</b>	<b>34,328</b>	<b>45,151</b>
3510	SUI - Teachers & Aides	-	14	8	4
3520	SUI Classified	392	60	72	75
3530	SUI - Academic Non-Teaching	63	9	4	3

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 3500</b>	<b>455</b>	<b>82</b>	<b>84</b>	<b>82</b>
<b>3610</b>	WC - Teachers & Aides	-	620	368	78
<b>3620</b>	Work Comp Classified	782	2,744	3,285	1,498
<b>3630</b>	WC - Academic Non-Teaching	132	410	188	53
	<b>Total 3600</b>	<b>914</b>	<b>3,774</b>	<b>3,840</b>	<b>1,629</b>
<b>3920/30</b>	Other Benefits	372	105	(129)	-
	<b>Total 3900</b>	<b>372</b>	<b>105</b>	<b>(129)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>17,344</b>	<b>59,241</b>	<b>67,927</b>	<b>77,645</b>
<u>Books and Supplies</u>					
<b>4230</b>	Reference and Other Books	-	-	-	240
	<b>Total 4200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>4320</b>	Instructional Supplies	-	1,669	3,854	1,426
	<b>Total 4300</b>	<b>-</b>	<b>1,669</b>	<b>3,854</b>	<b>1,426</b>
<b>4555</b>	Copying and Printing	-	6	-	600
<b>4590</b>	Other Supplies	253	516	1,269	1,594
<b>4599</b>	Cont Ed Instr Suppl	9,351	8,522	1,046	29,613
	<b>Total 4500</b>	<b>9,604</b>	<b>9,044</b>	<b>2,315</b>	<b>31,807</b>
	<b>Total 4000 Series</b>	<b>9,604</b>	<b>10,713</b>	<b>6,170</b>	<b>33,473</b>
<u>Services and Operating Expenses</u>					
<b>5045</b>	Postage	185	21	11	179
	<b>Total 5000</b>	<b>185</b>	<b>21</b>	<b>11</b>	<b>179</b>
<b>5110</b>	Consultants	28,275	60,654	110,225	38,596
<b>5197</b>	Grant/Contract Sub Agreement	82,475	381,186	451,552	620,687
<b>5198</b>	Professional Services	-	1,075	715	29,807
	<b>Total 5100</b>	<b>110,750</b>	<b>442,915</b>	<b>562,492</b>	<b>689,090</b>
<b>5210</b>	Mileage	120	4,840	2,042	14,739
<b>5211</b>	Meeting Expense	-	-	500	500
<b>5219</b>	Other Travel Expense	-	-	50	125
<b>5220</b>	Conference Attendance	491	324	1,977	2,793
	<b>Total 5200</b>	<b>611</b>	<b>5,164</b>	<b>4,570</b>	<b>18,157</b>
<b>5310</b>	Memberships and Dues	1,500	2,500	-	-
	<b>Total 5300</b>	<b>1,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>5421</b>	GL & Property Expenses	-	-	2,248	3,076
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>2,248</b>	<b>3,076</b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5520	Electricity	2,630	3,332	4,565	3,400
5530	Water	270	435	317	450
5540	Telephone	-	-	-	150
5541	Cellular Telephone	1,025	1,009	1,065	1,125
5570	Waste Disposal	217	229	254	250
	<b>Total 5500</b>	<b>4,143</b>	<b>5,005</b>	<b>6,201</b>	<b>5,375</b>
5649	Computer Software Maintenance/Lic	-	-	-	5,620
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,620</b>
5740	Advertising	-	-	-	500
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
5890	Outside Services and Operating Costs	41,804	49,665	42,780	183,689
	<b>Total 5800</b>	<b>41,804</b>	<b>49,665</b>	<b>42,780</b>	<b>183,689</b>
	<b>Total 5000 Series</b>	<b>158,993</b>	<b>505,269</b>	<b>618,303</b>	<b>905,686</b>
<b>Capital Outlay</b>					
6481	Equip Add'l \$200-4999	184	-	-	9,528
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	30,981	-
	<b>Total 6400</b>	<b>184</b>	<b>-</b>	<b>30,981</b>	<b>9,528</b>
	<b>Total 6000 Series</b>	<b>184</b>	<b>-</b>	<b>30,981</b>	<b>9,528</b>
	<b>Total Expenditures</b>	<b>229,235</b>	<b>743,268</b>	<b>889,903</b>	<b>1,189,169</b>
<b>Intrafund Transfer</b>					
8999	To Resource 1000	-	14,124	-	56,714
	<b>Total 8999</b>	<b>-</b>	<b>14,124</b>	<b>-</b>	<b>56,714</b>
<b>Contingency/Fund Balance</b>					
7910	Unrestricted	92,346	577	419,187	187,095
	<b>Total 7900</b>	<b>92,346</b>	<b>577</b>	<b>419,187</b>	<b>187,095</b>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 321,581</b>	<b>\$ 757,968</b>	<b>\$ 1,309,090</b>	<b>\$ 1,432,978</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1180 - REDEVELOPMENT PASS - THROUGH

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 9,478,952
Local Income	<u>1,700,000</u>
Total Available Income (TAF)	<u>\$ 11,178,952</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 380,028
6000	Capital Outlay	<u>6,720,236</u>
	Total Expenditures	7,100,264
7900	* Contingency / Reserves	<u>4,078,688</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 11,178,952</u>

\* 5% Contingency reserve calculated from TAF equals \$ 558,948

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8850 Rents & Leases	\$ 7,160	\$ 5,959	\$ 8,054	\$ 6,000
8860 Interest	36,884	29,860	30,846	30,300
8890 Redevelopment Agency Pass-Thru	<u>1,470,356</u>	<u>1,508,689</u>	<u>1,743,930</u>	<u>1,663,700</u>
<b>Total 1.0</b>	<b><u>1,514,400</u></b>	<b><u>1,544,508</u></b>	<b><u>1,782,830</u></b>	<b><u>1,700,000</u></b>
<b>2.0 Beginning Balance July 1</b>	<u>6,167,452</u>	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>
<b>Total 2.0</b>	<b><u>6,167,452</u></b>	<b><u>7,410,310</u></b>	<b><u>8,352,058</u></b>	<b><u>9,478,952</u></b>
<b>Total Available Funds</b>	<b><u>\$ 7,681,852</u></b>	<b><u>\$ 8,954,818</u></b>	<b><u>\$ 10,134,888</u></b>	<b><u>\$ 11,178,952</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	\$ -	\$ 1,394	\$ 802	\$ -
	<b>Total 4500</b>	<b>-</b>	<b>1,394</b>	<b>802</b>	<b>-</b>
4644	Repair Supplies	-	3,881	4,415	-
	<b>Total 4600</b>	<b>-</b>	<b>3,881</b>	<b>4,415</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>5,275</b>	<b>5,217</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	154,519	82,585	78,332	128,628
	<b>Total 5100</b>	<b>154,519</b>	<b>82,585</b>	<b>78,332</b>	<b>128,628</b>
5510	Natural Gas	8,394	7,235	6,419	9,000
5520	Electricity	48,248	51,330	48,900	56,500
5530	Water	959	644	718	1,000
5540	Telephone	-	86,649	95,589	181,800
5570	Waste Disposal	2,484	2,545	2,574	3,100
	<b>Total 5500</b>	<b>60,085</b>	<b>148,403</b>	<b>154,200</b>	<b>251,400</b>
5644	Repairs	-	780	4,048	-
	<b>Total 5600</b>	<b>-</b>	<b>780</b>	<b>4,048</b>	<b>-</b>
5890	Other Services	535	-	-	-
	<b>Total 5800</b>	<b>535</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>215,139</b>	<b>231,768</b>	<b>236,580</b>	<b>380,028</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6212	Engineering	-	-	4,473	-
6216	Construction	-	-	3,106	5,733,920
6219	Other	-	-	10,425	-
6223	Architect's Fees	9,480	-	-	9,520
6224	Testing	-	-	-	15,867
6226	Remodel	29,432	-	163,988	-
6227	Fixtures/Fixed Equipment	2,178	7,966	15,681	21,557
6229	Other	2,828	-	(42)	27,817
	<b>Total 6200</b>	<b>43,918</b>	<b>7,966</b>	<b>197,631</b>	<b>5,808,681</b>
<b>Equipment</b>					
6481	Equip Add'l <\$5000	12,485	164,809	23,855	274,980
6482	Equip Add'l >\$5000	-	124,596	26,095	111,775
6485	Computer Equip Add'l <\$4999	-	68,347	10,242	524,800
6486	Computer Equip Add'l >5000	-	-	156,316	-
	<b>Total 6400</b>	<b>12,485</b>	<b>357,752</b>	<b>216,508</b>	<b>911,555</b>
	<b>Total 6000 Series</b>	<b>56,403</b>	<b>365,718</b>	<b>414,139</b>	<b>6,720,236</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total Expenditures</b>	<u>271,542</u>	<u>602,760</u>	<u>655,936</u>	<u>7,100,264</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,078,688</u>
	<b>Total 7900</b>	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,078,688</u>
<b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 7,681,852</u>	<u>\$ 8,954,818</u>	<u>\$ 10,134,888</u>	<u>\$ 11,178,952</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL PROGRAMS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 14,548,567		
State Income	31,240,235		
Local Income	2,492,279		
Intrafund Transfers	<u>1,008,341</u>		
Total Income			<u>49,289,422</u>
Total Available Funds (TAF)		\$	<u>49,289,422</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,448,279
2000	Classified Salaries		11,449,237
3000	Employee Benefits		5,604,435
4000	Books and Supplies		5,979,653
5000	Services and Operating Expenses		15,909,532
6000	Capital Outlay		4,641,546
7600	Student Grants / Bus Passes		<u>1,256,740</u>
	Total Expenditures		49,289,422
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>49,289,422</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>	
<b>1.0 Federal Income</b>						
8120	38	Upward Bound TRIO Riverside SPP 038	\$ 199,612	\$ 216,029	\$ 226,904	\$ 393,726
8120	39	Upward Bound TRIO Riverside SPP 039	28,813	-	-	-
8120	64	Student Support Services Project SPP 064	-	-	-	220,000
8120	65	Disabled Student Support Services Program SPP 065	-	-	-	220,000
8120	66	Veterans Student Support Services Project SPP 066	-	-	-	220,000
8190	98	Foster and Kinship Care SPP 098	52,964	47,427	47,854	67,128
8120	104	SSS Trio - Moreno Valley 10/15 SPP 104	255,195	198,532	214,885	32,364
8120	105	SSS Rise - Norco 10/15 SPP 105	257,639	209,505	147,560	90,294
8120	106	SSS Trio - Riverside 10/15 SPP 106	261,645	220,901	205,771	41,823
8190	108	Tri-Tech Small Bus Development SPP 108	-	227,333	72,667	340,000
8190	109	Tri-Tech Small Bus Development SPP 109	162,962	113,692	177,408	162,592
8190	113	Tri-Tech Small Business Jobs Act SPP 113	218,562	85,765	-	-
8190	128	Tri-Tech Small Bus Development 2015 C/O SPP 128	-	-	5,124	31,941
8190	131	Tri-Tech Small Bus Development SPP 131	76,108	-	-	220,000
8190	140	ARRA So Calif Logistics Tech Collaborative SPP 140	152,257	-	-	-
8120	143	Upward Bound TRIO Norco CNUSD2 SPP 143	115,939	-	-	-
8190	145	Procurement Assistance SPP 145	137,034	103,760	140,884	293,075
8190	147	Procurement Assistance SPP 147	151,212	119,884	149,906	143,169
8120	154	Title V HSI Coop MV/UCR SPP 154	32,763	-	-	-
8120	156	Title V Norco Campus 09/14 SPP 156	571,344	437,499	220,809	156,432
8190	157	RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	93,472	93,203	98,608	102,334
8190	183	Workability Grant SPP 183	215,732	252,225	247,725	290,060
8120	194	Title V Moreno Valley Campus 09/14 SPP 194	393,363	487,353	418,446	123,945
8120	195	Title V HSI Coop Program Norco CSUSB SPP 195	707,617	817,514	830,557	249,034
8120	196	Title V HSI Pathways to Excellence SPP 196	616,934	879,306	644,583	839,568
8120	199	Title V HSI Stem and Articulation Programs SPP 199	700,910	1,654,148	891,121	1,113,551
8190	208	Allied Health - Health Care and Facilities SPP 208	70,456	-	-	-
8190	209	California State Trade Export Program SPP 209	153,175	-	-	-
8190	213	Affordable Care Act - Expansion of PA Trng SPP 213	413,424	325,329	-	-
8190	217	California State Trade Export Program SPP 217	58,641	77,853	30,610	-
8190	219	Post-Emancipation Services SPP 219	146,726	-	-	-
8190	220	Riv Cty Emancipation Svc SPP 220	365,402	-	-	-
8190	230	ECS Consortium Grant SPP 230	18,742	18,750	18,450	18,750
8120	242	Student Support Services TRIO - Norco 10/15 SPP 242	271,304	188,012	236,236	54,338
8190	253	Fast Track to the AND Prog SPP 253	118,385	-	-	-
8190	257	Nursing Ed Practice & Retention 10/13 SPP 257	327,958	57,766	-	-
8120	283	Upward Bound - Vista Del Lago SPP 283	137,468	228,160	257,508	363,789
8120	284	Upward Bound - AUSD SPP 284	252,267	265,225	268,586	495,342
8120	285	Upward Bound - Centennial SPP 285	238,979	279,237	307,366	389,038
8120	286	Upward Bound - Corona SPP 286	187,108	218,502	263,047	318,268
8190	289	Riverside Urban Area Security Initiative SPP 289	1,806	2,420	-	6,000
8190	290	@LIKE Career Pathways Program SPP 290	-	3,634	-	-
8190	291	College Connection II SPP 291	-	-	-	68,890
8190	292	California Family Life Center - Rubidoux SPP 292	-	11,749	11,410	-
8120	297	SSS RISE - Norco 15/20 SPP 297	-	-	-	220,000

**Riverside Community College District  
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Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8150	300 FWS Off Campus SPP 300	-	99,862	160,799	113,774
8150	301 FWS Off Campus America Reads SPP 301	-	7,887	28,396	-
8150	302 FWS Off Campus America Counts SPP 302	-	5,939	18,852	-
8150	303 FWS Off Campus Literacy SPP 303	-	4,198	4,206	-
8150	304 FWS On Campus SPP 304	-	771,835	723,821	927,283
8150	305 FWS On Campus CalWORKs (25%) SPP 305	-	49,373	58,025	-
8150	306 FWS On Campus CalWORKs (75%) SPP 306	-	26,314	3,982	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	-	3,513	-
8190	323 NSF Supply Chain Technology Education SPP 323	877,019	758,142	678,835	763,830
8120	324 Project Technology Access Program SPP 324	604,374	1,322,571	910,899	1,028,354
8190	334 Trade Adj Assistance CC & Career Training SPP 334	-	-	46,333	2,495,037
8190	336 Federal and State Technology (FAST) SPP 336	-	-	22,453	15,356
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	-	-	-	231,103
8120	341 FIPSE Public Safety Education & Training SPP 341	224,234	-	-	-
8190	353 UCR/USDA Building Bridges Nano-Water SPP 353	26,350	10,120	27,537	25,134
8130	354 CA Gang Reduction, Intervention & Preventn SPP 354	8,642	-	-	-
8140	366 TANF 50% SPP 366	159,432	166,487	187,414	183,612
8170	370 VTEA SPP 370	1,258,609	1,065,779	1,039,482	1,093,259
8170	371 CTE Transitions SPP 371	136,963	104,767	85,637	135,357
8170	372 Career Technical Education Research SPP 372	-	-	10,000	-
8170	377 VTEA Title IIA State Leadrshp SPP 377	132,926	210,799	217,004	220,000
8190	386 Bulletproof Vest Partnership SPP 386	24	2,268	594	51
8160	730 Veterans Education SPP 730	-	7,839	6,091	30,966
<b>Total 1.0</b>		<b>11,592,492</b>	<b>12,454,893</b>	<b>10,367,897</b>	<b>14,548,567</b>
<b>2.0 State Income</b>					
8659	20 Basic Skills ESL 13/14 SPP 020	-	166,206	286,800	-
8659	21 Basic Skills ESL 15/16 SPP 021	-	-	-	507,585
8659	22 Basic Skills ESL 14/15 SPP 022	-	-	142,110	365,475
8659	25 Basic Skills ESL 10/11 SPP 025	6,202	-	-	-
8659	26 Basic Skills ESL 11/12 SPP 026	129,282	37,586	-	-
8659	29 Basic Skills ESL 12/13 SPP 029	150,804	179,800	77,564	-
8658	31 Proposition 39 Clean Energy Grant SPP 031	-	-	66,774	9,282
8627	36 GO-BIZ Grant SPP 036	-	-	72,126	17,874
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	-	242,200	104,200	-
8659	56 Enrollment Growth for ADN-RN 14/15 SPP 056	-	-	406,187	-
8659	59 Enrollment Growth for AND-RN 15/16 SPP 059	-	-	-	406,187
8622	60 EOPS SPP 060	1,101,484	1,445,095	1,405,876	1,975,865
8629	61 CARE SPP 061	135,232	134,865	133,791	227,007
8627	62 EOPS/Special Project Set-Aside SPP 062	-	-	-	92,285
8627	63 SSSP Special Project Set-Aside SPP 063	-	-	-	849,629
8659	67 SFAA - Capacity SPP 067	974,458	916,546	900,493	905,989
8659	68 SFAA - Implementation SPP 068	-	-	-	41,664
8659	69 SFAA - Base SPP 069	476,407	412,007	409,518	445,187
8629	75 Instr/Library Equip Block Grant SPP 075	-	242,165	1,322,806	1,373,634
8659	80 Student Success and Support Program SPP 080	862,228	1,598,327	3,233,341	4,942,177
8659	81 Student Equity SPP 081	-	-	560,155	2,758,240



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<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8659	84 Staff Development SPP 084 thru 087	2,862	973	425	2,788
8659	92 AB 86 Adult Education Consortium SPP 092	-	49,759	194,184	191,351
8659	98 Foster & Kinship Care Educ SPP 098	61,990	83,100	83,661	68,813
8659	118 Middle College High School - Norco SPP 118	-	-	-	99,000
8659	121 Middle College HS (Norco) SPP 121	-	-	8,075	42,425
8659	125 Middle College HS SPP 125	84,153	-	-	-
8627	139 GO-BIZ 15/16 SPP 139	-	-	-	100,000
8659	170 Faculty/Staff Diversity SPP 170	27,003	18,384	13,025	14,172
8659	173 CITD Leadership Grant SPP 173	171,393	-	-	-
8621	180 DSP&S SPP 180	1,587,008	2,205,842	3,016,245	2,308,773
8659	185 Active Minds/Mental Health Education SPP 185	-	-	8,775	1,225
8659	197 Sector Navigator: Global Trade & Logistics SPP 197	-	-	323,540	-
8659	198 Deputy Sector Navigator: Global Trd & Logsts SPP 198	-	-	147,245	152,755
8659	201 Sector Navigator: Global Trade & Logistics SPP 201	-	310,353	120,679	372,500
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	-	121,614	178,386	200,000
8659	211 Faculty Entrepreneurship Project 11/12 SPP 211	3,504	766	-	-
8659	215 Youth Entrepreneurship Program 11/12 SPP 215	5,294	81	6	-
8627	228 First 5 Riverside Access & Quality Initiative SPP 228	37,021	116,198	643,126	168,599
8659	238 Song Brown PA Mental Health Prog 12/13 SPP 238	3,240	-	-	-
8659	244 Song Brown OSHPD - PA Program SPP 244	-	-	17,187	118,759
8627	248 Community Emergency Response Team SPP 248	278	-	-	-
8659	252 Song Brown Registered Nursing - 13/15 PP 252	-	76,783	77,848	45,369
8659	254 Song Brown Registered Nursing - 14/16 SPP 254	-	-	69,703	110,297
8659	256 Song Brown PA Mental Health Prog 11/12 SPP 256	582	-	-	-
8659	258 Song Brown RN Special Project SPP 258	-	44,871	57,196	22,933
8659	263 Enrollment Growth for ADN-RN 10/11 SPP 263	278,258	-	-	-
8659	264 Enrollment Growth for ADN-RN 11/12 SPP 264	233,617	24,804	-	-
8659	265 Song Brown Registered Nursing - 12/13 SPP 265	77,968	-	-	-
8659	267 Enrollment Growth for ADN-RN 12/13 SPP 267	63,044	287,329	-	-
8659	268 Responsive Training Fund 11/12 SPP 268	178,349	-	-	-
8627	270 State Transition to Nursing Practice SPP 270	13,430	-	-	-
8699	283 Upward Bound - Vista Del Lago SPP 283	-	4,078	3,157	-
8627	284 Upward Bound - AUSD SPP 284	-	-	2,269	-
8627	285 Upward Bound - Centennial High School SPP 285	-	-	2,649	-
8627	286 Upward Bound - Corona High School SPP 286	-	-	1,308	-
8659	287 CTE Community Collaborative Proj 10/11 SPP 287	289,562	-	-	-
8659	288 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	39,336	-	-	-
8627	294 ICT - Digital Media Mini Grant SPP 294	-	-	10,000	-
8659	295 CTE Comm Collaborative Pathways 11/12 SPP 295	181,087	228,575	-	-
8659	296 CTE Comm Collaborative Pathways 12/13 SPP 296	49,092	127,922	191,295	-
8659	298 Song Brown PA Base Funding SPP 298	-	38,107	35,795	46,075
8659	317 Song Brown RN Ed Capitation SPP 317	-	-	-	200,000
8659	318 Song Brown RN Ed Special Programs SPP 318	-	-	-	125,000
8659	325 Foster Parent Pre-Training SPP 325	-	-	66,980	117,960
8627	326 SFAA - Fiscal Coordination 14/16 SPP 326	-	-	51,502	437,468
8659	329 FSS Faculty On Line SPP 329	39,560	117,741	-	-

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<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8627	330 St Financial Assist Program - Fiscal Coord SPP 330	74,821	202,967	-	-
8627	332 St Financial Assist Program - Fiscal Coord SPP 332	-	12,129	448,401	-
8659	333 Improving Patient Outcomes SPP 333	-	11,400	-	-
8627	340 California Career Pathways Trust SPP 340	-	-	2,712	6,348,133
8627	355 CCC Student Mental Health SPP 355	93,213	140,811	72,720	3,498
8626	359 CalWorks Comm Clg Set-Aside Prog SPP 359	56,450	36,300	38,520	41,480
8626	367 CalWorks SPP 367	486,586	769,277	861,623	808,604
8627	361 Seeking Safety Program Tay & Adult SPP 361	-	-	-	74,627
8627	369 Career Technical Ed Enhancement Fund SPP 369	-	-	1,215,549	2,743,229
8659	378 Song Brown OSHPD - PA Program SPP 378	-	-	76,679	38,320
8659	389 Faculty Entrepreneurship Champion SPP 389	-	4,200	-	-
8681	735 Lottery SPP 735	823,361	894,756	838,302	1,318,002
<b>Total 2.0</b>		<b>8,798,158</b>	<b>11,303,914</b>	<b>18,000,509</b>	<b>31,240,235</b>

**3.0 Local Income**

8890	10 United Way-UBM&S STEM U Late Your Mind SPP 010	-	-	11,159	17,341
8820	11 Higher One - Financial Literacy Counts SPP 011	-	-	3,500	-
8820	12 Created Equal America's Cvl Rights Struggle SPP 012	-	-	-	1,200
8890	36 GO-BIZ Grant SPP 036	-	-	3,190	3,190
8890	47 Cashcourse Reimbursement Program SPP 047	-	-	-	770
8820	88 Career Ladders Project - SPP 088	-	25,000	-	-
8890	110 Tri-Tech SBDC Cash Match SPP 110/132	47,595	50,374	106,977	170,000
8890	112 Tri-Tech SBDC Cash Match (odd yrs) SPP 112	-	-	61,422	108,578
8890	114 Tri-Tech Small Business Jobs Act Income SPP 114	2,499	-	-	-
8890	117 Regional Health Occupations SPP 117	-	-	2,000	-
8890	124 Middle College High School Val Verde USD SPP 124	-	-	52,900	57,100
8820	125 Middle College High School SPP 125	-	100,000	72,688	77,312
8820	126 Nuview Union School District ECHS SPP 126	-	26,738	95,619	277,643
8890	129 Tri-Tech SBDC Seminars SPP 129	4,551	7,248	8,224	20,809
8890	132 Tri-Tech SBDC Cash Match (even yrs) SPP 132	110,650	-	-	-
8890	134 CACT Seminars SPP 134	888	1,347	2,212	23,294
8890	146 PAC Income Account - Even Year SPP 146	6,093	5,581	1,957	4,000
8820	161 Foster Youth Support Services SPP 161	-	7,044	37,628	80,205
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	5,017	4,653	-	933
8890	180 DSP&S - P2 Recalc SPP 180	1,573	1,050	15,031	-
8890	218 CA State Trade Export Program Income SPP 218	-	5,137	5,363	-
8890	221 Sector Navigator Program Income SPP 221	-	-	-	25,700
8820	226 Carpenter Foundation - The Sound of Music SPP 226	25,000	23,750	28,500	-
8820	269 Kaiser Permanente MVC Dental Hygiene SPP 269	18,697	18,877	22,415	21,250
8820	282 Riverside Medical Clinic for Allied Health SPP 282	95,000	-	-	-
8820	291 College Connection II SPP 291	-	4,114	36,006	9,000
8890	293 Upward Bound Math and Science - MVUSD SPP 293	-	29,999	30,001	30,000
8890	312 4Faculty Web Services SPP 312	-	-	-	8,437
8820	316 Student Health Wellness Center SPP 316	-	-	37,188	6,290
8820	319 Completion Academies SPP 319	35,347	211,715	62,859	-
8820	331 Foster Youth Advocacy Program SPP 331	-	4,006	872	4,622

**Riverside Community College District  
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<u>Account Description</u>		<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
8820	335 Foster Youth Stuart Grant SPP 335	-	-	2,428	57,572
8890	337 Federal and State Tech (FAST) Cash Match SPP 337	-	-	-	37,809
8820	352 Completion Counts - CLIP SPP 352	1,298,856	246,019	-	19,545
8890	364 Gateway to College Charter School SPP 364	243,487	250,025	235,448	264,552
8820	384 Leadership Academy Program SPP 384	-	750	-	4,250
8890	390 Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	71,749	749,917	183,273	1,155,370
	<b>Total 3.0</b>	<b><u>1,967,003</u></b>	<b><u>1,773,344</u></b>	<b><u>1,118,862</u></b>	<b><u>2,492,279</u></b>
<b><u>4.0 Intrafund Transfers In (Out)</u></b>					
From (To) Resource 1000:					
8999	80 Student Success & Support Program SPP 080	332,749	-	-	-
8999	125 Middle College HS SPP 125	75,740	106,480	-	-
8999	180 DSP&S Match/Over SPP 180	1,008,530	858,796	326,630	665,157
8999	300 Fed Work Study SPP 300	39,133	34,060	54,766	36,976
8999	301 FWS Off Campus 100% Amer Reads SPP 301	165	172	614	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	170	130	403	-
8999	303 FWS Off Campus Literacy SPP 303	-	92	92	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	282,621	263,250	246,747	301,366
8999	305 FWS On Campus CalWORKs (25%) SPP 305	231	1,077	1,375	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	213	574	86	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	-	75	-
8999	730 Veterans Education SPP 730	-	4,842	4,842	4,842
	<b>Total 4.0</b>	<b><u>1,739,553</u></b>	<b><u>1,269,472</u></b>	<b><u>635,629</u></b>	<b><u>1,008,341</u></b>
<b><u>5.0 Unaudited Beginning Balance July 1</u></b>					
	<b>Total 5.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Available Funds</b>		<b><u>\$ 24,097,206</u></b>	<b><u>\$ 26,801,623</u></b>	<b><u>\$ 30,122,896</u></b>	<b><u>\$ 49,289,422</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full-Time Teaching	\$ 357,662	\$ 320,203	\$ 275,404	\$ 267,075
1170	Instructional Release Time	152,750	73,494	92,599	53,183
	<b>Total 1100</b>	<b>510,411</b>	<b>393,697</b>	<b>368,003</b>	<b>320,258</b>
1218	Regular Full Time Administrator	995,449	822,473	863,989	965,845
1219	Counselors/Librarians/Release Time	1,137,676	1,043,889	1,336,032	2,080,741
	<b>Total 1200</b>	<b>2,133,125</b>	<b>1,866,362</b>	<b>2,200,021</b>	<b>3,046,586</b>
1330	Part-Time Teaching Fall	178,635	31,509	19,600	19,357
1331	Part-Time Teaching Summer (Odd years)	715	737	-	-
1332	Part-Time Teaching Winter	7,976	-	-	-
1333	Part-Time Teaching Spring	57,638	23,724	2,756	-
1334	Part-Time Teaching Summer (Even years)	19,057	-	-	-
1335	Regular - Overload Fall	61,408	13,558	5,460	-
1336	Regular - Overload Summer (Even years)	25,273	-	4,818	-
1337	Regular - Overload Winter	1,726	12,587	15,149	-
1338	Regular - Overload Spring	11,936	25,184	(799)	4,845
1339	Regular - Overload Summer (Odd years)	2,996	10,934	1,627	-
1360	Other - Substitute Teaching	8,221	3,485	5,276	-
1371	Other - Large Lecture Stipends	1,126	-	-	-
	<b>Total 1300</b>	<b>376,707</b>	<b>121,719</b>	<b>53,886</b>	<b>24,202</b>
1439	Part-Time Non-Instructional	666,475	906,607	1,248,656	708,583
1490	Special Assignments	420,248	321,655	356,809	348,650
	<b>Total 1400</b>	<b>1,086,722</b>	<b>1,228,262</b>	<b>1,605,465</b>	<b>1,057,233</b>
	<b>Total 1000 Series</b>	<b>4,106,966</b>	<b>3,610,039</b>	<b>4,227,374</b>	<b>4,448,279</b>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	1,400,848	1,476,452	1,603,335	2,007,234
2119	Full-Time - Regular / Confidential	3,268,802	3,288,157	3,403,808	5,347,407
2129	Permanent Part-Time	868,033	1,051,471	1,235,801	1,222,615
2139/2339	Classified Hourly	298,172	431,958	612,845	397,371
2169/2369	Substitutes	41,573	31,815	34,421	7,200
2190/2390	Special Projects	53,038	4,093	56,685	14,129
	<b>Total 2100</b>	<b>5,930,465</b>	<b>6,283,946</b>	<b>6,946,896</b>	<b>8,995,956</b>
2210	Full-Time Instructional Aides	402,367	303,782	322,483	374,825
2220	Part-Time Instructional Aides	108,508	13,210	20,283	15,033
2230/2449	Part-Time Hourly Instructional Aides	503,429	633,399	819,924	284,899
	<b>Total 2200</b>	<b>1,014,304</b>	<b>950,390</b>	<b>1,162,689</b>	<b>674,757</b>
2331	Student Help Non-Instructional	533,266	1,600,082	1,813,976	1,735,751
2349	Overtime	10,389	7,988	39,916	7,337
	<b>Total 2300</b>	<b>543,655</b>	<b>1,608,069</b>	<b>1,853,892</b>	<b>1,743,088</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
2430	Student Instructional	112,338	156,448	175,662	4,420
2440	Overtime - Instructional Aides	38,521	35,738	39,808	31,016
	<b>Total 2400</b>	<b>150,859</b>	<b>192,187</b>	<b>215,470</b>	<b>35,436</b>
	<b>Total 2000 Series</b>	<b>7,639,284</b>	<b>9,034,592</b>	<b>10,178,948</b>	<b>11,449,237</b>
3110	STRS Teaching/Instr Aide	63,115	40,978	36,736	36,961
3120	STRS Classified Employee	17,678	19,151	16,746	23,296
3130	STRS Other Academic Employee	229,021	225,365	296,131	400,958
	<b>Total 3100</b>	<b>309,813</b>	<b>285,494</b>	<b>349,613</b>	<b>461,215</b>
3210	PERS Teaching/Instr Aide	64,456	57,073	70,091	46,188
3220	PERS Classified Employee	601,161	632,540	685,355	935,732
3230	PERS Other Academic Employee	37,411	28,184	43,440	43,480
	<b>Total 3200</b>	<b>703,028</b>	<b>717,798</b>	<b>798,887</b>	<b>1,025,400</b>
3310	OASDHI Teaching/Instr Aide	35,631	31,972	38,348	26,093
3315	Medicare Teaching/Instr Aide	28,007	21,723	23,484	15,228
3320	OASDHI Classified Employee	327,556	343,077	368,936	489,546
3325	Medicare Classified Employee	85,977	91,022	101,037	129,528
3330	OASDHI Other Academic Employee	20,798	15,614	23,659	21,697
3335	Medicare Other Academic Employee	46,444	44,777	55,036	59,507
	<b>Total 3300</b>	<b>544,413</b>	<b>548,185</b>	<b>610,500</b>	<b>741,599</b>
3410	H&W Teaching/Instr Aide	183,583	151,537	166,692	170,295
3420	H&W Classified Employee	1,168,383	1,218,744	1,340,856	2,368,487
3430	H&W Other Academic Employee	361,434	309,300	402,357	671,380
	<b>Total 3400</b>	<b>1,713,399</b>	<b>1,679,582</b>	<b>1,909,905</b>	<b>3,210,162</b>
3510	SUI Teaching/Instr Aide	21,045	751	811	528
3520	SUI Classified Employee	64,799	3,044	3,499	4,510
3530	SUI Other Academic Employee	33,531	1,547	1,903	2,051
	<b>Total 3500</b>	<b>119,375</b>	<b>5,341</b>	<b>6,213</b>	<b>7,089</b>
3610	Work Comp Teaching/Instr Aide	46,044	37,688	40,682	10,547
3620	Work Comp Classified Employee	166,145	180,828	200,870	107,388
3630	Work Comp Othr Academic Employee	72,133	70,838	86,726	41,035
	<b>Total 3600</b>	<b>284,322</b>	<b>289,353</b>	<b>328,277</b>	<b>158,970</b>
	<b>Total 3000 Series</b>	<b>3,674,350</b>	<b>3,525,752</b>	<b>4,003,395</b>	<b>5,604,435</b>
<b>Books and Supplies</b>					
4230	Reference Books	73,807	33,779	32,494	43,504
	<b>Total 4200</b>	<b>73,807</b>	<b>33,779</b>	<b>32,494</b>	<b>43,504</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4320	Instructional Supplies	637,034	831,798	654,504	1,685,634
4330	Periodicals & Magazines	240,782	121,125	54,290	40,226
4351	Instructional Media Supplies	27,471	2,352	21,028	20,100
4360	Tests	43,221	105,879	91,137	86,769
4370	Commencement Supplies	-	3,742	6,904	5,450
	<b>Total 4300</b>	<b>948,509</b>	<b>1,064,897</b>	<b>827,863</b>	<b>1,838,179</b>
4530	Grounds/Garden Supplies	-	-	499	-
4555	Copying and Printing	100,842	67,516	283,265	94,336
4575	Software < \$500	4,816	2,736	6,077	8,645
4590	Office/Other Supplies	312,691	298,344	390,277	3,750,664
4599	Contract Ed Supplies	-	39	-	-
	<b>Total 4500</b>	<b>418,349</b>	<b>368,636</b>	<b>680,118</b>	<b>3,853,645</b>
4644	Repair Parts	-	225	1,471	987
4690	Other Transportation Supplies	-	5,500	2,844	5,831
	<b>Total 4600</b>	<b>-</b>	<b>5,725</b>	<b>4,315</b>	<b>6,818</b>
4710	Food	136,012	125,021	138,607	237,507
	<b>Total 4700</b>	<b>136,012</b>	<b>125,021</b>	<b>138,607</b>	<b>237,507</b>
	<b>Total 4000 Series</b>	<b>1,576,677</b>	<b>1,598,058</b>	<b>1,683,396</b>	<b>5,979,653</b>
5045	Postage	7,109	4,932	8,868	12,856
	<b>Total 5000</b>	<b>7,109</b>	<b>4,932</b>	<b>8,868</b>	<b>12,856</b>
5110	Consultants	579,048	564,485	690,487	1,164,213
5120	Lecturers	38,435	10,000	13,600	33,550
5194	Filming	12,600	9,500	6,650	8,800
5195	Entry Fees	-	-	250	250
5197	Grant/Contract Sub-Agreement	1,242,769	819,362	1,004,099	6,250,875
5198	Professional Services	428,610	481,747	385,371	609,874
	<b>Total 5100</b>	<b>2,301,462</b>	<b>1,885,094</b>	<b>2,100,457</b>	<b>8,067,562</b>
5210	Mileage	33,835	27,042	27,210	94,789
5211	Meeting Expense	114,181	102,097	131,793	32,539
5219	Other Travel Expenses	153,573	187,773	201,722	1,622,784
5220	Conferences	286,216	272,797	377,032	652,990
	<b>Total 5200</b>	<b>587,805</b>	<b>589,710</b>	<b>737,757</b>	<b>2,403,102</b>
5310	Memberships	19,032	13,514	16,184	33,428
	<b>Total 5300</b>	<b>19,032</b>	<b>13,514</b>	<b>16,184</b>	<b>33,428</b>
5420	Liability Insurance	-	-	3,473	3,500
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>3,473</b>	<b>3,500</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5520	Electricity	1,381	1,750	2,120	123
5530	Water	165	184	444	183
5540	Telephone	1,994	2,760	2,562	2,750
5541	Cellular Telephone	11,396	10,030	11,156	30,685
5550	Laundry and Cleaning	-	228	-	200
5570	Waste Disposal	114	120	133	6
	<b>Total 5500</b>	<b>15,050</b>	<b>15,073</b>	<b>16,416</b>	<b>33,947</b>
5630	Rents and Leases	36,094	39,872	40,759	73,633
5644	Repairs	40,461	26,895	36,266	39,411
5649	Computer Software Maintenance/Lic	376,349	427,655	536,599	733,226
5650	Transportation Contracts	43,932	30,428	43,508	57,000
5691	Governmental Fees	-	75	73	134
	<b>Total 5600</b>	<b>496,836</b>	<b>524,924</b>	<b>657,205</b>	<b>903,404</b>
5740	Advertising	15,069	29,560	12,886	24,053
5790	Other Legal Expenses	14,499	7,192	53,783	15,370
	<b>Total 5700</b>	<b>29,568</b>	<b>36,752</b>	<b>66,669</b>	<b>39,423</b>
5830	Surveys	70,795	780	2,566	3,703
5890	Outside Services and Operating Costs	606,312	634,664	686,648	3,317,821
5892	Bank Charges	3,640	3,935	6,151	6,100
5899	Budget Augmentation Holding	-	-	-	378,965
	<b>Total 5800</b>	<b>680,746</b>	<b>639,380</b>	<b>695,364</b>	<b>3,706,589</b>
5910	Indirect Charges	462,128	416,270	389,248	705,721
	<b>Total 5900</b>	<b>462,128</b>	<b>416,270</b>	<b>389,248</b>	<b>705,721</b>
	<b>Total 5000 Series</b>	<b>4,599,737</b>	<b>4,125,649</b>	<b>4,691,642</b>	<b>15,909,532</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6125	Demolition/Grading	-	-	1,100	-
6127	Fixtures & Fixed Equipment	-	-	22,700	-
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>23,800</b>	<b>-</b>
<b>Buildings</b>					
6217	Fixtures & Fixed Equipment	-	1,927	-	-
6221	Advertising / Legal	-	756	-	-
6223	Architects Fee	89,460	48,447	27,841	29,896
6224	Testing	-	2,514	2,088	-
6226	Remodel	34,086	870,449	485,160	186,134
6227	Fixtures & Fixed Equipment	45,973	27,400	125,117	103,792
6228	Inspection	477	32,181	3,794	4,818
6229	Other Building Expense	3,473	45,104	3,085	12,631
	<b>Total 6200</b>	<b>173,469</b>	<b>1,028,778</b>	<b>647,085</b>	<b>337,271</b>
<b>Library Books</b>					
6310	Library Books-Purchase	55,074	80,381	107,654	88,401
6311	Library Media Material	-	14,088	1,906	1,906

**Riverside Community College District  
2015-2016 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6312	Library Subscriptions	-	189,449	205,395	187,091
	<b>Total 6300</b>	<b>55,074</b>	<b>283,918</b>	<b>314,955</b>	<b>277,398</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	477,401	748,765	713,231	2,439,385
6482	Equip Add'l >\$5000	234,272	909,792	1,031,075	630,202
6485	Computer Equip Add'l <\$4999	574,696	847,258	1,844,064	934,739
6486	Computer Equip Add'l >\$5000	135,853	155,565	126,355	21,551
6487/6495	Computer Equip Repl <\$4999	269	-	696	1,000
	<b>Total 6400</b>	<b>1,422,491</b>	<b>2,661,379</b>	<b>3,715,422</b>	<b>4,026,877</b>
	<b>Total 6000 Series</b>	<b>1,651,033</b>	<b>3,974,075</b>	<b>4,701,262</b>	<b>4,641,546</b>
<b>Other Outgo</b>					
7620	Student Financial Grants	505,334	454,709	103,397	210,025
7640	Book Grants	273,275	345,970	363,150	643,004
7650	Meal Grants	12,200	14,691	13,825	29,360
7660	Bus Passes	31,123	47,171	57,906	154,959
7661	Educational Supplies	27,226	70,916	98,602	219,392
	<b>Total 7600</b>	<b>849,159</b>	<b>933,458</b>	<b>636,880</b>	<b>1,256,740</b>
	<b>Total 7000 Series</b>	<b>849,159</b>	<b>933,458</b>	<b>636,880</b>	<b>1,256,740</b>
	<b>Total Expenditures</b>	<b>24,097,206</b>	<b>26,801,623</b>	<b>30,122,896</b>	<b>49,289,422</b>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 24,097,206</b>	<b>\$ 26,801,623</b>	<b>\$ 30,122,896</b>	<b>\$ 49,289,422</b>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 32, RESOURCE 3200 - FOOD SERVICES

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 773,365
Local Income	\$ 2,554,726	
Interfund Transfer From Resource 1110	<u>231,503</u>	
Total Income		<u>2,786,229</u>
Total Available Funds (TAF)		<u>\$ 3,559,594</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 991,338
3000	Employee Benefits	355,857
4000	Books and Supplies	1,194,823
5000	Services and Operating Expenses	223,765
6000	Capital Outlay	<u>40,593</u>
	Total Expenditures	2,806,376
7900	* Contingency / Reserves	<u>753,218</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 3,559,594</u>

\* 5% Contingency reserve calculated from TAF equals \$ 177,980

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8844</b> Food Service Sales/Commissions	\$ 1,755,685	\$ 2,048,964	\$ 2,397,013	\$ 2,450,186
<b>8860</b> Interest	560	1,764	2,665	2,325
<b>8890</b> Video /Vending /Pepsi Support	176,750	101,000	100,888	102,215
<b>Total 1.0</b>	<b><u>1,932,995</u></b>	<b><u>2,151,728</u></b>	<b><u>2,500,566</u></b>	<b><u>2,554,726</u></b>
<b>2.0 Interfund Transfer</b>				
<b>8980</b> From Resource 1110	441,414	483,843	256,503	231,503
<b>Total 2.0</b>	<b><u>441,414</u></b>	<b><u>483,843</u></b>	<b><u>256,503</u></b>	<b><u>231,503</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>				
<b>Total 3.0</b>	<b><u>9,632</u></b>	<b><u>371,990</u></b>	<b><u>680,026</u></b>	<b><u>773,365</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,384,041</u></b>	<b><u>\$ 3,007,561</u></b>	<b><u>\$ 3,437,095</u></b>	<b><u>\$ 3,559,594</u></b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 195,670	\$ 243,241	\$ 239,754	\$ 269,790
2119	Full-Time - Regular / Confidential	307,633	358,772	377,986	393,369
2129	Permanent Part-Time	54,060	66,177	104,746	138,625
2169/2369	Classified Substitute	16,914	511	-	-
	<b>Total 2100</b>	<b>574,277</b>	<b>668,701</b>	<b>722,486</b>	<b>801,784</b>
2331	Student Help	152,257	155,157	207,113	182,435
2349	Overtime	13,592	6,523	7,856	7,119
	<b>Total 2300</b>	<b>165,849</b>	<b>161,680</b>	<b>214,969</b>	<b>189,554</b>
	<b>Total 2000 Series</b>	<b>740,126</b>	<b>830,381</b>	<b>937,455</b>	<b>991,338</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employee	1,330	-	-	-
	<b>Total 3100</b>	<b>1,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
3220	PERS Classified Employee	62,775	76,089	82,888	90,536
	<b>Total 3200</b>	<b>62,775</b>	<b>76,089</b>	<b>82,888</b>	<b>90,536</b>
3320	OASDHI Classified Employee	35,221	41,912	44,617	47,381
3325	Medicare Classified Employee	8,546	9,809	10,631	11,729
	<b>Total 3300</b>	<b>43,767</b>	<b>51,721</b>	<b>55,248</b>	<b>59,110</b>
3420	H&W Classified Employee	127,231	157,898	174,494	195,892
	<b>Total 3400</b>	<b>127,231</b>	<b>157,898</b>	<b>174,494</b>	<b>195,892</b>
3520	SUI Classified Employee	6,485	342	366	406
	<b>Total 3500</b>	<b>6,485</b>	<b>342</b>	<b>366</b>	<b>406</b>
3620	WC Classified Employee	16,534	19,004	21,420	9,913
	<b>Total 3600</b>	<b>16,534</b>	<b>19,004</b>	<b>21,420</b>	<b>9,913</b>
3920	OB Classified Employee	(496)	(2,385)	(358)	-
	<b>Total 3900</b>	<b>(496)</b>	<b>(2,385)</b>	<b>(358)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>257,626</b>	<b>302,670</b>	<b>334,058</b>	<b>355,857</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	153	260	140	245
4590	Office/Other Supplies	7,440	9,323	5,902	9,300
	<b>Total 4500</b>	<b>7,593</b>	<b>9,583</b>	<b>6,042</b>	<b>9,545</b>
4644	Repair Supplies	641	3,707	1,765	3,267
4690	Transportation Supplies	233	-	-	300
	<b>Total 4600</b>	<b>874</b>	<b>3,707</b>	<b>1,765</b>	<b>3,567</b>
4711	Protein	123,442	155,162	210,837	217,650

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4712	Dessert	24,495	18,870	27,568	25,196
4713	Dairy	61,927	72,936	80,855	77,695
4714	Produce	27,473	33,519	38,587	36,749
4715	Salad	291,448	302,877	334,818	332,374
4716	Bread	46,816	47,834	58,395	56,848
4717	Groceries	204,828	268,790	303,475	337,216
4791	Paper and Soap	60,653	69,928	78,432	79,025
4792	Laundry	8,695	11,653	11,123	12,255
4793	Kitchen Expendables	4,383	4,911	6,013	6,703
	<b>Total 4700</b>	<b>854,161</b>	<b>986,480</b>	<b>1,150,103</b>	<b>1,181,711</b>
	<b>Total 4000 Series</b>	<b>862,627</b>	<b>999,770</b>	<b>1,157,910</b>	<b>1,194,823</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	22	18	16	25
	<b>Total 5000</b>	<b>22</b>	<b>18</b>	<b>16</b>	<b>25</b>
5110	Consultants	-	-	2,940	5,788
	<b>TOTAL 5100</b>	<b>-</b>	<b>-</b>	<b>2,940</b>	<b>5,788</b>
5210	Mileage	1,943	-	-	-
5220	Conference Expense	-	-	528	528
	<b>Total 5200</b>	<b>1,943</b>	<b>-</b>	<b>528</b>	<b>528</b>
5310	Memberships and Dues	240	240	240	240
	<b>Total 5300</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
5421	GL & Property Expenses	-	-	12,657	18,738
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>12,657</b>	<b>18,738</b>
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	-	349	476	350
5550	Laundry & Cleaning	15,616	9,415	11,870	15,600
	<b>Total 5500</b>	<b>56,516</b>	<b>50,664</b>	<b>53,246</b>	<b>56,850</b>
5644	Repairs	24,678	27,837	29,455	35,900
5649	Computer Software Maintenance/Lic	204	-	-	210
	<b>Total 5600</b>	<b>24,882</b>	<b>27,837</b>	<b>29,455</b>	<b>36,110</b>
5710	Audit	2,768	2,790	2,869	2,904
5790	Other Licenses/Processing Fees	4,111	4,484	4,478	4,852
	<b>Total 5700</b>	<b>6,879</b>	<b>7,273</b>	<b>7,347</b>	<b>7,756</b>
5820	Interest	11	-	-	-
5890	Outside Services and Operating Costs	4,458	13,455	5,917	12,730
5891	Sales Tax	(676)	(2,318)	(518)	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5892	Bank Charges	55,376	68,557	81,324	85,000
	<b>Total 5800</b>	<b>59,170</b>	<b>79,694</b>	<b>86,723</b>	<b>97,730</b>
	<b>Total 5000 Series</b>	<b>149,651</b>	<b>165,725</b>	<b>193,152</b>	<b>223,765</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	-	-	1,799	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>1,799</b>	<b>-</b>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	-	2,801	3,025	15,500
6482	Equip Add'l > \$5000	-	7,625	36,331	25,093
6485	Computer Equipment	586	279	-	-
6486	Computer Equip Add'l >\$5000	-	18,283	-	-
6491	Equipment Replacement	1,434	-	-	-
	<b>Total 6400</b>	<b>2,020</b>	<b>28,989</b>	<b>39,356</b>	<b>40,593</b>
	<b>Total 6000 Series</b>	<b>2,020</b>	<b>28,989</b>	<b>41,155</b>	<b>40,593</b>
	<b>Total Expenditures</b>	<b>2,012,051</b>	<b>2,327,535</b>	<b>2,663,730</b>	<b>2,806,376</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	371,990	680,026	773,365	753,218
	<b>Total 7900</b>	<b>371,990</b>	<b>680,026</b>	<b>773,365</b>	<b>753,218</b>
	<b>Total 7000 Series</b>	<b>371,990</b>	<b>680,026</b>	<b>773,365</b>	<b>753,218</b>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,384,041</b>	<b>\$ 3,007,561</b>	<b>\$ 3,437,095</b>	<b>\$ 3,559,594</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 33, RESOURCE 3300 - CHILD CARE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 601,631
Federal Income	\$ 36,500	
State Income	71,509	
Local Income	1,192,313	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,375,322</u>
Total Available Funds (TAF)		<u>\$ 1,976,953</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 704,276
2000	Classified Salaries	223,302
3000	Employee Benefits	154,307
4000	Books and Supplies	52,250
5000	Services and Operating Expenses	84,050
6000	Capital Outlay	<u>43,000</u>
	Total Expenditures	1,261,185
7900	* Contingency / Reserves	<u>715,768</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,976,953</u>

5% Contingency reserve calculated from TAF equals \$98,848

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ 50,976	\$ -	\$ 144,481	\$ 36,500
<b>Total 1.0</b>	<b>50,976</b>	<b>-</b>	<b>144,481</b>	<b>36,500</b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	70,348	70,348	70,348	71,509
<b>Total 2.0</b>	<b>70,348</b>	<b>70,348</b>	<b>70,348</b>	<b>71,509</b>
<b>3.0 Local Income</b>				
8850 Rents and Leases	46,737	-	-	-
8860 Interest	493	576	1,191	1,325
8871 Parent Fees	853,618	992,005	1,135,631	1,190,924
8890 Fundraising & Miscellaneous	64	-	-	64
<b>Total 3.0</b>	<b>900,912</b>	<b>992,581</b>	<b>1,136,822</b>	<b>1,192,313</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1110	-	-	99,903	75,000
<b>Total 4.0</b>	<b>-</b>	<b>-</b>	<b>99,903</b>	<b>75,000</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<b>63,825</b>	<b>153,179</b>	<b>192,346</b>	<b>601,631</b>
<b>Total Available Funds</b>	<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,643,900</b>	<b>\$ 1,976,953</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1218	Regular Full Time Administrator	\$ (24,541)	\$ -	\$ -	\$ -
1219	Regular Full Time ECS Staff	102,318	72,605	72,019	127,407
	<b>Total 1200</b>	<b>77,777</b>	<b>72,605</b>	<b>72,019</b>	<b>127,407</b>
1439	Part-Time ECS Staff	422,330	469,048	479,246	519,001
1469	Substitute Non-Instructional	14,510	48,456	27,545	57,868
	<b>Total 1400</b>	<b>436,840</b>	<b>517,504</b>	<b>506,791</b>	<b>576,869</b>
	<b>Total 1000 Series</b>	<b>514,617</b>	<b>590,109</b>	<b>578,810</b>	<b>704,276</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time - Classified Manager	29,296	81,363	74,066	43,556
2119	Full Time - Regular / Confidential	38,916	24,391	27,352	36,746
2139/2339	Classified Hourly	-	9,526	-	20,000
	<b>Total 2100</b>	<b>68,212</b>	<b>115,280</b>	<b>101,418</b>	<b>100,302</b>
2331	Student Help	75,203	97,980	119,069	123,000
	<b>Total 2300</b>	<b>75,203</b>	<b>97,980</b>	<b>119,069</b>	<b>123,000</b>
	<b>Total 2000 Series</b>	<b>143,415</b>	<b>213,259</b>	<b>220,487</b>	<b>223,302</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Academic Non-Teaching	32,444	29,433	27,016	69,997
	<b>Total 3100</b>	<b>32,444</b>	<b>29,433</b>	<b>27,016</b>	<b>69,997</b>
3220	PERS Classified Employee	7,648	9,364	12,537	9,513
	<b>Total 3200</b>	<b>7,648</b>	<b>9,364</b>	<b>12,537</b>	<b>9,513</b>
3320	OASDHI Classified Employee	4,164	5,352	6,381	4,978
3325	Medicare Classified Employee	974	1,390	1,493	1,455
3335	Medicare Academic Non-Teaching	7,398	8,547	8,400	9,459
	<b>Total 3300</b>	<b>12,536</b>	<b>15,289</b>	<b>16,274</b>	<b>15,892</b>
3420	H&W Classified Employee	23,173	20,676	27,804	24,176
3430	H&W Academic Non-Teaching	29,864	23,677	21,878	25,061
3440	H & W - Retired Employees	834	-	-	-
	<b>Total 3400</b>	<b>53,871</b>	<b>44,353</b>	<b>49,682</b>	<b>49,237</b>
3520	SUI Classified Employee	746	154	52	40
3530	SUI Academic Non-Teaching	5,244	295	289	352
	<b>Total 3500</b>	<b>5,990</b>	<b>448</b>	<b>341</b>	<b>392</b>
3620	Work Comp Classified Employee	3,246	4,437	5,130	2,233
3630	Work Comp Academic Non-Teaching	12,229	13,498	13,203	7,043
	<b>Total 3600</b>	<b>15,475</b>	<b>17,935</b>	<b>18,333</b>	<b>9,276</b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
3920	OB Classified Employee	91	(292)	135	-
3930	OB Academic Non-Teaching	(341)	151	(1,029)	-
	<b>Total 3900</b>	<b>(250)</b>	<b>(141)</b>	<b>(894)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>127,714</b>	<b>116,681</b>	<b>123,289</b>	<b>154,307</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	490	670	796	900
4590	Office/Other Supplies	16,340	20,048	18,443	25,000
	<b>Total 4500</b>	<b>16,830</b>	<b>20,718</b>	<b>19,239</b>	<b>25,900</b>
4710	Food	7,792	10,069	11,233	14,800
4720	Meals for Needy Children	5,408	4,666	5,730	8,500
4790/91	Other Food Supplies	1,186	1,825	1,987	3,050
	<b>Total 4700</b>	<b>14,386</b>	<b>16,560</b>	<b>18,950</b>	<b>26,350</b>
	<b>Total 4000 Series</b>	<b>31,216</b>	<b>37,278</b>	<b>38,189</b>	<b>52,250</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	102	69	13	55
	<b>Total 5000</b>	<b>102</b>	<b>69</b>	<b>13</b>	<b>55</b>
5198	Professional Services	-	12,920	22,977	18,100
	<b>Total 5100</b>	<b>-</b>	<b>12,920</b>	<b>22,977</b>	<b>18,100</b>
5210	Mileage	(107)	-	-	50
5220	Conferences	630	-	-	1,000
	<b>Total 5200</b>	<b>523</b>	<b>-</b>	<b>-</b>	<b>1,050</b>
5421	GL & Property Expenses	-	-	10,777	17,530
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>10,777</b>	<b>17,530</b>
5510	Natural Gas	1,549	1,005	834	1,700
5520	Electricity	26,979	25,597	24,324	31,000
5530	Water	3,553	4,595	4,760	4,850
	<b>Total 5500</b>	<b>32,081</b>	<b>31,197</b>	<b>29,918</b>	<b>37,550</b>
5620	All Other Contracts	-	-	6,000	-
5644	Repair/Supplies Non-instr	150	312	-	800
5649	Computer Software Maintenance/Lic	-	332	-	265
5691	Government Fees	550	550	605	750
	<b>Total 5600</b>	<b>700</b>	<b>1,194</b>	<b>6,605</b>	<b>1,815</b>
5740	Advertising	2,030	-	-	2,000
5790	Other (Permits, Fees, etc.)	818	1,100	968	1,025
	<b>Total 5700</b>	<b>2,848</b>	<b>1,100</b>	<b>968</b>	<b>3,025</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
5890	Outside Services and Operating Costs	77,776	(6,983)	-	4,500
5892	Bank Charges	262	330	392	425
	<b>Total 5800</b>	<b>78,038</b>	<b>(6,652)</b>	<b>392</b>	<b>4,925</b>
	<b>Total 5000 Series</b>	<b>114,292</b>	<b>39,828</b>	<b>71,650</b>	<b>84,050</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6221	Advertising/Legal	-	-	680	-
6223	Architect's Fees	-	-	4,254	-
6227	Fixtures/Fixed Equipment	-	23,996	608	15,000
	<b>Total 6200</b>	<b>-</b>	<b>23,996</b>	<b>5,542</b>	<b>15,000</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	1,627	2,610	2,790	28,000
6485	Comp Equip Add'l \$200 to \$4,999	-	-	1,512	-
	<b>Total 6400</b>	<b>1,627</b>	<b>2,610</b>	<b>4,302</b>	<b>28,000</b>
	<b>Total 6000 Series</b>	<b>1,627</b>	<b>26,606</b>	<b>9,844</b>	<b>43,000</b>
	<b>Total Expenditures</b>	<b>932,881</b>	<b>1,023,763</b>	<b>1,042,269</b>	<b>1,261,185</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	153,179	192,345	601,631	715,768
	<b>Total 7900</b>	<b>153,179</b>	<b>192,345</b>	<b>601,631</b>	<b>715,768</b>
	<b>Total 7000 Series</b>	<b>153,179</b>	<b>192,345</b>	<b>601,631</b>	<b>715,768</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,643,900</b>	<b>\$ 1,976,953</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4100 - STATE CONSTRUCTION AND SCHEDULED MAINTENANCE

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	12,422
State Income	\$	5,574,572	
Local Income		221,686	
Interfund Transfer From Resource 4370		<u>20,950</u>	
Total Income			<u>5,817,208</u>
Total Available Funds (TAF)		\$	<u>5,829,630</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	2,600
6000	Capital Outlay		<u>5,802,608</u>
	Total Expenditures		5,805,208
7900	Contingency / Reserves		<u>24,422</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>5,829,630</u>

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance	\$ -	\$ 98,675	\$ 961,440	\$ 3,980,642
8658 Prop 39: Clean Energy Jobs Act	-	41,522	812,102	1,593,930
8659 Moreno Valley Phase III SPP 676	9,583,948	3,735,783	71,507	-
8659 Nursing / Science Bldg SPP 626	144,837	-	-	-
<b>Total 1.0</b>	<b><u>9,728,785</u></b>	<b><u>3,875,979</u></b>	<b><u>1,845,049</u></b>	<b><u>5,574,572</u></b>
<b>2.0 Local Income</b>				
8860 Interest Income	-	-	12,422	12,000
8890 Other Local Revenue	-	-	143,017	209,686
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>155,438</u></b>	<b><u>221,686</u></b>
<b>3.0 Incoming Interfund Transfers</b>				
8980 From Resource 4370	-	-	193,605	20,950
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>193,605</u></b>	<b><u>20,950</u></b>
<b>4.0 Unaudited Beginning Balance</b>				
<b>Total 4.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>12,422</u></b>
<b>Total Available Funds</b>	<b><u>\$ 9,728,785</u></b>	<b><u>\$ 3,875,979</u></b>	<b><u>\$ 2,194,092</u></b>	<b><u>\$ 5,829,630</u></b>

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
	2349 Classified Overtime	\$ -	\$ -	\$ 3,117	\$ -
	<b>Total 2300</b>	<b>-</b>	<b>-</b>	<b>3,117</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>3,117</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
	3320 OASDHI Classified Employee	-	-	192	-
	3325 Medicare Classified Employee	-	-	45	-
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>237</b>	<b>-</b>
	3520 SUI Classified Employee	-	-	2	-
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
	3620 Work Comp Classified Employee	-	-	68	-
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
	5421 GL and Property Expense	-	-	42	-
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>-</b>
	5890 Outside Services and Operating Costs	-	-	-	2,600
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,600</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>2,600</b>
<b><u>Site and Site Improvement</u></b>					
	6121 Advertising & Legal	-	-	1,536	1,500
	6122 Engineering	-	-	14,735	6,774
	6127 Fixtures/Fixed Equipment	-	-	586,916	7,495
	6129 Other Site Improvement	-	-	-	46,971
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>603,187</b>	<b>62,740</b>
<b><u>Buildings</u></b>					
	6213 Architect's Fees	25,475	233	-	-
	6216 Construction	9,626,449	2,869,736	-	-
	6217 Fixtures/Fixed Equipment	76,861	13,261	-	-
	6218 Inspection	-	18,716	-	-
	6219 Other	-	263,710	-	-
	6221 Advertising/Legal	-	1,537	2,784	-
	6222 Engineering	12,259	-	33,782	14,478
	6223 Architect's Fees	-	40,780	27,331	29,050
	6224 Testing	-	888	-	35,900
	6226 Construction	(12,259)	151,960	1,405,611	5,632,212
	6227 Fixtures/Fixed Equipment	-	27,957	19,742	12,979
	6228 Inspection	-	15,750	5,250	15,249

**Riverside Community College District  
2015-2016 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6229	Other	-	-	9,010	-
	<b>Total 6200</b>	<b>9,728,785</b>	<b>3,404,527</b>	<b>1,503,510</b>	<b>5,739,868</b>
<b>Equipment</b>					
6481	Equipment Add'l \$200 to \$4,999	(1,482)	-	48,501	-
6482	Equipment Add'l > \$5,000	1,482	570,127	19,454	-
6485	Computer Equip Add'l \$200-\$4999	-	-	3,552	-
	<b>Total 6400</b>	<b>-</b>	<b>570,127</b>	<b>71,507</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>9,728,785</b>	<b>3,974,654</b>	<b>2,178,204</b>	<b>5,802,608</b>
<b>Intrafund Transfer</b>					
8999	From Resource 4130	-	(98,675)	-	-
	<b>Total 8999</b>	<b>-</b>	<b>(98,675)</b>	<b>-</b>	<b>-</b>
	<b>Total 8000 Series</b>	<b>-</b>	<b>(98,675)</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>9,728,785</b>	<b>3,875,979</b>	<b>2,181,670</b>	<b>5,805,208</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	-	-	12,422	24,422
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>12,422</b>	<b>24,422</b>
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 9,728,785</b>	<b>\$ 3,875,979</b>	<b>\$ 2,194,092</b>	<b>\$ 5,829,630</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4130 - LA SIERRA CAPITAL

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 8,510,141
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000	<u>1,270,000</u>	
Total Income		<u>1,290,000</u>
Total Available Funds (TAF)		<u>\$ 9,800,141</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>9,800,141</u>
	Total Expenditures	9,800,141
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 9,800,141</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 28,200	\$ 22,428	\$ 36,402	\$ 20,000
<b>Total 1.0</b>	<u>28,200</u>	<u>22,428</u>	<u>\$ 36,402</u>	<u>\$ 20,000</u>
<b>2.0 Incoming Interfund Transfer</b>				
<b>8980</b> From Resource 1000	-	1,270,000	\$ 1,270,000	\$ 1,270,000
<b>Total 2.0</b>	<u>-</u>	<u>1,270,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,270,000</u>
<b>4.0 Unaudited Beginning Balance July 1</b>	7,891,529	5,913,285	\$ 7,204,601	\$ 8,510,141
<b>Total 4.0</b>	<u>7,891,529</u>	<u>5,913,285</u>	<u>\$ 7,204,601</u>	<u>\$ 8,510,141</u>
<b>Total Available Funds</b>	<u>\$ 7,919,729</u>	<u>\$ 7,205,713</u>	<u>\$ 8,511,003</u>	<u>\$ 9,800,141</u>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	\$ 6,444	\$ 1,113	\$ 863	\$ -
	<b>Total 5100</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6216	Construction	-	-	-	7,956,017
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,956,017</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	-	-	1,844,124
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,844,124</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,800,141</b>
	<b>Total Expenditures</b>	<b>6,444</b>	<b>1,113</b>	<b>863</b>	<b>9,800,141</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 1000	2,000,000	-	-	-
	<b>Total 7300</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	5,913,285	7,204,601	8,510,140	-
	<b>Total 7900</b>	<b>5,913,285</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>7,913,285</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>-</b>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 7,919,729</b>	<b>\$ 7,205,713</b>	<b>\$ 8,511,003</b>	<b>\$ 9,800,141</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 43, RESOURCE 4370 - 2010D CAPITAL APPRECIATION BONDS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$	944,669
Local Income		<u>2,946</u>
Total Available Funds (TAF)	\$	<u>947,615</u>

EXPENDITURES

Object Code

6000	Capital Outlay	926,665
7390	Interfund Transfers to Resource 4100	<u>20,950</u>
	Total Expenditures	947,615
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4370 Including Contingency / Reserves	<u>\$ 947,615</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Income**

<u>Account Description</u>	<b>4170 Audited Actuals 2012-2013</b>	<b>4170 Audited Actuals 2013-2014</b>	<b>4170/4370 Unaudited Actuals 2014-2015</b>	<b>4370 Final Budget Proposal 2015-2016</b>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 33,568	\$ 16,568	\$ 8,634	\$ 2,946
<b>8980</b> Incoming Transfers	-	-	4,741,337	-
<b>Total 1.0</b>	<b><u>33,568</u></b>	<b><u>16,568</u></b>	<b><u>4,749,970</u></b>	<b><u>2,946</u></b>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>6,889,115</u>	<u>6,594,474</u>	-	<u>944,669</u>
<b>Total 2.0</b>	<b><u>6,889,115</u></b>	<b><u>6,594,474</u></b>	<b><u>-</u></b>	<b><u>944,669</u></b>
<b>Total Available Funds</b>	<b><u>\$ 6,922,683</u></b>	<b><u>\$ 6,611,042</u></b>	<b><u>\$ 4,749,970</u></b>	<b><u>\$ 947,615</u></b>

Note - In prior years, Series 2010D Capital Appreciation Bond activity was recorded in Fund 41, Resource 4170. A change to the Budget and Accounting Manual segregated general obligation bond activity from other facility related activity. In response, Fund 43, Resource 4370 was created to account for the activity. Fund 41, Resource 4170 activity has been included above for presentation purposes.

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>4170 Audited Actuals 2012-2013</u>	<u>4170 Audited Actuals 2013-2014</u>	<u>4170/4370 Unaudited Actuals 2014-2015</u>	<u>4370 Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 98,588	\$ 31,767	\$ 2,782	\$ -
2119	Full Time Classified	285,380	290,039	284,696	-
	<b>Total 2100</b>	<b>383,968</b>	<b>321,807</b>	<b>287,479</b>	<b>-</b>
2349	Overtime	2,133	1,200	2,169	-
	<b>Total 2300</b>	<b>2,133</b>	<b>1,200</b>	<b>2,169</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>386,101</b>	<b>323,007</b>	<b>289,648</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	43,090	32,295	33,822	-
	<b>Total 3200</b>	<b>43,090</b>	<b>32,295</b>	<b>33,822</b>	<b>-</b>
3320	OASDHI Classified	23,429	17,931	17,853	-
3325	Medicare Classified	5,479	4,700	4,175	-
	<b>Total 3300</b>	<b>28,909</b>	<b>22,631</b>	<b>22,028</b>	<b>-</b>
3420	H&W Classified	87,408	73,411	75,096	-
	<b>Total 3400</b>	<b>87,408</b>	<b>73,411</b>	<b>75,096</b>	<b>-</b>
3520	SUI Classified	4,100	163	145	-
	<b>Total 3500</b>	<b>4,100</b>	<b>163</b>	<b>145</b>	<b>-</b>
3620	Work Comp Classified	8,464	7,449	6,597	-
	<b>Total 3600</b>	<b>8,464</b>	<b>7,449</b>	<b>6,597</b>	<b>-</b>
3920	Other - Classified	1,376	(1,373)	(1)	-
	<b>Total 3900</b>	<b>1,376</b>	<b>(1,373)</b>	<b>(1)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>173,348</b>	<b>134,575</b>	<b>137,687</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	521,584	479,485	155,504	-
5198	Professional Services	42,743	18,218	-	-
	<b>Total 5100</b>	<b>564,327</b>	<b>497,703</b>	<b>155,504</b>	<b>-</b>
5421	GL & Property Expenses	-	-	3,910	-
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>3,910</b>	<b>-</b>
5649	Computer Software Maintenance/Lic	13,342	12,750	25,301	-
	<b>Total 5600</b>	<b>13,342</b>	<b>12,750</b>	<b>25,301</b>	<b>-</b>
5710	Audit	10,433	10,562	11,203	-
	<b>Total 5700</b>	<b>10,433</b>	<b>10,562</b>	<b>11,203</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>4170 Audited Actuals 2012-2013</u>	<u>4170 Audited Actuals 2013-2014</u>	<u>4170/4370 Unaudited Actuals 2014-2015</u>	<u>4370 Final Budget Proposal 2015-2016</u>
	<b>Total 5000 Series</b>	<b>588,102</b>	<b>521,016</b>	<b>195,919</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
6121	Advertising / Legal	-	1,399	-	-
6122	Engineering	23,852	-	-	926,665
6123	Architect's Fee	36,872	9,247	-	-
6124	Testing	23,808	27,263	47,107	-
6126	Construction	108,350	194,586	124,084	-
6127	Fixtures/Fixed Equipment	65,596	-	-	-
6128	Inspection	3,092	-	-	-
6129	Other Site Expense	-	1,045	-	-
	<b>Total 6100</b>	<b>261,570</b>	<b>233,540</b>	<b>171,190</b>	<b>926,665</b>
<b>Buildings</b>					
6213	Architect's Fee	(5,500)	-	-	-
6216	Construction	-	-	504,783	-
6221	Advertising / Legal	283	-	-	-
6223	Architect's Fee	15,875	262	-	-
6226	Remodel	875,414	99,369	3,983	-
6227	Fixtures/Fixed Equipment	-	12,123	-	-
6228	Inspection	2,864	-	-	-
6229	Building Remodel - Other	-	-	1,490	-
	<b>Total 6200</b>	<b>888,937</b>	<b>111,754</b>	<b>510,256</b>	<b>-</b>
<b>Equipment</b>					
6482	Equip Add'l >\$5000	-	-	43,875	-
6485	Computer Eq Add'l \$200-\$4999	-	-	11,982	-
6486	Computer Eq Add'l >\$5000	409,994	447,140	2,251,139	-
	<b>Total 6400</b>	<b>409,994</b>	<b>447,140</b>	<b>2,306,996</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>1,560,501</b>	<b>792,434</b>	<b>2,988,443</b>	<b>926,665</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 4100 - Scheduled Maint	-	-	193,605	20,950
	<b>Total 7300</b>	<b>-</b>	<b>-</b>	<b>193,605</b>	<b>20,950</b>
	<b>Total Expenditures</b>	<b>2,708,051</b>	<b>1,771,031</b>	<b>3,805,301</b>	<b>947,615</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	4,214,632	4,741,337	944,669	-
	<b>Total 7900</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>944,669</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>944,669</b>	<b>-</b>
<b><u>Intrafund Transfers Out / (In)</u></b>					
8999	To Resource 4100 - Scheduled Maint	-	98,675	-	-
	<b>TOTAL 8999</b>	<b>-</b>	<b>98,675</b>	<b>-</b>	<b>-</b>
	<b>TOTAL 8900 Series</b>	<b>-</b>	<b>98,675</b>	<b>-</b>	<b>-</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4370 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	4170 Audited Actuals <u>2012-2013</u>	4170 Audited Actuals <u>2013-2014</u>	4170/4370 Unaudited Actuals <u>2014-2015</u>	4370 Final Budget Proposal <u>2015-2016</u>
<b>Total Resource 4370</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 6,922,683</b>	<b>\$ 6,611,042</b>	<b>\$ 4,749,970</b>	<b>\$ 947,615</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ 233,975	\$ 117,756	\$ (92,218)	\$ 97,138
<b>8860</b> Interest	218,789	142,998	79,817	140,000
<b>8890</b> Other Local Revenue	-	85,862	424,100	980,000
<b>8980</b> Incoming Transfers	-	-	<u>35,432,351</u>	-
<b>Total 1.0</b>	<u>452,764</u>	<u>346,616</u>	<u>35,844,051</u>	<u>1,217,138</u>
<b>2.0 Unaudited Beginning Balance July 1</b>				
	<u>50,143,993</u>	<u>53,895,652</u>	-	<u>(504,783)</u>
<b>Total 2.0</b>	<u>50,143,993</u>	<u>53,895,652</u>	-	<u>(504,783)</u>
<b>Total Available Funds</b>	<u>\$ 50,596,757</u>	<u>\$ 54,242,268</u>	<u>\$ 35,844,051</u>	<u>\$ 712,355</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2119	Full Time Classified	-	6,489	-	-
2129	Permanent Part-Time	9,013	-	-	-
	<b>Total 2100</b>	<b>9,013</b>	<b>6,489</b>	-	-
2339	Classified Hourly	-	472	-	-
2349	Overtime	7,186	2,240	-	-
	<b>Total 2300</b>	<b>7,186</b>	<b>2,711</b>	-	-
	<b>Total 2000 Series</b>	<b>16,199</b>	<b>9,200</b>	-	-
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	742	-	-
	<b>Total 3200</b>	-	<b>742</b>	-	-
3320	OASDHI Classified	318	539	-	-
3325	Medicare Classified	234	133	-	-
	<b>Total 3300</b>	<b>552</b>	<b>672</b>	-	-
3520	SUI Classified	178	5	-	-
	<b>Total 3500</b>	<b>178</b>	<b>5</b>	-	-
3620	Work Comp Classified	347	211	-	-
	<b>Total 3600</b>	<b>347</b>	<b>211</b>	-	-
	<b>Total 3000 Series</b>	<b>1,077</b>	<b>1,630</b>	-	-
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	635	8,506	123	-
	<b>Total 4500</b>	<b>635</b>	<b>8,506</b>	<b>123</b>	-
	<b>Total 4000 Series</b>	<b>635</b>	<b>8,506</b>	<b>123</b>	-
<b><u>Services and Operating Expenses</u></b>					
5541	Cellular Telephone	103	-	-	-
	<b>Total 5500</b>	<b>103</b>	-	-	-
5630	Rents and Leases	8,565	-	-	-
5644	Repairs	5,644	-	-	-
5649	Computer Software Maintenance/Lic	4,574	-	-	-
	<b>Total 5600</b>	<b>18,783</b>	-	-	-
5730	Legal	-	-	128,343	-
	<b>Total 5700</b>	-	-	<b>128,343</b>	-
5890	Outside Services and Operating Costs	16,255	3,588	2,124	-
	<b>Total 5890</b>	<b>16,255</b>	<b>3,588</b>	<b>2,124</b>	-
	<b>Total 5000 Series</b>	<b>35,140</b>	<b>3,588</b>	<b>130,467</b>	-



**Riverside Community College District  
2015-2016 Final Budget  
Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
6113	Site Purchase	-	122,411	-	-
6121	Advertising / Legal	5,569	184	-	-
6122	Engineering	252,060	168,151	46,531	350,000
6123	Architect's Fee	244,573	19,088	54,539	9,492
6124	Testing	44,894	58,812	12,090	-
6126	Construction	3,497,907	8,164,327	131,708	309,996
6127	Fixtures/Fixed Equipment	938,069	1,568,707	631,197	416,160
6128	Inspection	168,697	172,446	2,756	-
6129	Other Site Expense	972,104	803,182	123,833	-
	<b>Total 6100</b>	<b><u>6,123,873</u></b>	<b><u>11,077,307</u></b>	<b><u>1,002,654</u></b>	<b><u>1,085,648</u></b>
<b>Buildings</b>					
6210	Buildings/Building Improvement	-	2,602,600	-	-
6211	Advertising/Legal	1,643	4,192	5,064	-
6212	Engineering	76,499	37,228	69,740	7,832
6213	Architect's Fee	3,327,789	1,855,840	1,001,687	10,171,131
6214	Testing	294,747	21,155	629,562	283,536
6215	Demolition/Grading	-	446,157	647,991	66,621
6216	Construction	7,073,604	94,600	26,829,891	35,287,755
6217	Fixtures/Fixed Equipment	66,255	5,884	39,264	1,813
6218	Inspection	298,938	30,135	433,095	357,430
6219	Other Building Expense	3,100,292	1,386,586	4,885,600	2,142,750
6221	Advertising / Legal	254,811	19,440	-	-
6222	Engineering	9,541	1,059	-	-
6223	Architect's Fee	167,107	102,553	3,004	-
6224	Testing	6,355	-	-	-
6226	Remodel	1,299,212	39,954	296,530	493,917
6227	Fixtures/Fixed Equipment	21,468	4,859	1,400	-
6228	Inspection	15,639	-	1,756	18,716
6229	Other Building Expense	219,022	1,148	(9,000)	-
	<b>Total 6200</b>	<b><u>16,232,922</u></b>	<b><u>6,653,391</u></b>	<b><u>34,835,583</u></b>	<b><u>48,831,501</u></b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	424,375	239,298	74,581	3,597,180
6482	Equip Add'l >\$5000	340,342	349,576	2,878	371,910
6485	Computer Eq Add'l \$200-\$4999	47,116	170,376	5,501	6,372
6486	Computer Eq Add'l >\$5000	341,720	297,045	297,046	118,601
	<b>Total 6400</b>	<b><u>1,153,552</u></b>	<b><u>1,056,295</u></b>	<b><u>380,007</u></b>	<b><u>4,094,063</u></b>
	<b>Total 6000 Series</b>	<b><u>23,510,347</u></b>	<b><u>18,786,992</u></b>	<b><u>36,218,244</u></b>	<b><u>54,011,212</u></b>
	<b>Total Expenditures</b>	<b><u>23,563,398</u></b>	<b><u>18,809,917</u></b>	<b><u>36,348,834</u></b>	<b><u>54,011,212</u></b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	27,033,359	35,432,351	(504,783)	(53,298,857)
	<b>Total 7900</b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(504,783)</u></b>	<b><u>(53,298,857)</u></b>
	<b>Total 7000 Series</b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(504,783)</u></b>	<b><u>(53,298,857)</u></b>

**Riverside Community College District  
 2015-2016 Final Budget  
 Resource 4380 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Total Resource 4380</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 50,596,757</u></b>	<b><u>\$ 54,242,268</u></b>	<b><u>\$ 35,844,051</u></b>	<b><u>\$ 712,355</u></b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 43, RESOURCE 4390 - 2015E GENERAL OBLIGATION BONDS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ -
Local Income	<u>45,460,596</u>
Total Available Funds (TAF)	<u>\$ 45,460,596</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 746,860
3000	Employee Benefits	363,472
5000	Services and Operating Expenses	241,192
6000	Capital Outlay	<u>55,547,759</u>
	Total Expenditures	56,899,283
7900	Contingency / Reserves / (Deficit)	<u>(11,438,687)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 45,460,596</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ -	\$ -	\$ -	\$ 92,218
<b>8860</b> Interest	-	-	-	130,000
<b>8890</b> Other Local Revenue	-	-	-	450,000
<b>8940</b> Proceeds General Long-Term Debt	-	-	-	44,788,378
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,460,596</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,460,596</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ -	\$ -	\$ 395,130
2119	Full Time Classified	-	-	-	351,730
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>746,860</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>746,860</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	-	-	88,481
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,481</b>
3320	OASDHI Classified	-	-	-	46,304
3325	Medicare Classified	-	-	-	10,829
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,133</b>
3420	H&W Classified	-	-	-	210,016
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,016</b>
3520	SUI Classified	-	-	-	373
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373</b>
3620	Work Comp Classified	-	-	-	7,469
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,469</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>363,472</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	-	-	215,438
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,438</b>
5421	GL & Property Expenses	-	-	-	14,116
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,116</b>
5649	Computer Software Maintenance/Lic	-	-	-	638
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>638</b>
5710	Audit	-	-	-	11,000
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>241,192</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6122	Engineering	-	-	-	794,937
6123	Architect's Fee	-	-	-	19,460
6124	Testing	-	-	-	321,110
6126	Construction	-	-	-	309,996

**Riverside Community College District  
2015-2016 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
6127	Fixtures/Fixed Equipment	-	-	-	416,160
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,861,663</b>
<b>Buildings</b>					
6212	Engineering	-	-	-	7,832
6213	Architect's Fee	-	-	-	10,171,131
6214	Testing	-	-	-	283,536
6215	Demolition/Grading	-	-	-	66,621
6216	Construction	-	-	-	35,287,755
6217	Fixtures/Fixed Equipment	-	-	-	1,813
6218	Inspection	-	-	-	357,430
6219	Other Building Expense	-	-	-	2,142,750
6226	Remodel	-	-	-	704,449
6228	Inspection	-	-	-	18,716
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,042,033</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	-	-	4,097,180
6482	Equip Add'l >\$5000	-	-	-	421,910
6485	Computer Eq Add'l \$200-\$4999	-	-	-	6,372
6486	Computer Eq Add'l >\$5000	-	-	-	118,601
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,644,063</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,547,759</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,899,283</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	-	-	-	(11,438,687)
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,438,687)</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,438,687)</b>
<b>Total Resource 4370</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,460,596</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6100 - SELF-INSURED PPO HEALTH PLAN

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ (1,080,107)
Local Income	<u>7,254,557</u>
Total Available Funds (TAF)	<u>\$ 6,174,450</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 113,040
3000	Employee Benefits	37,109
5000	Services and Operating Expenses	<u>5,432,253</u>
	Total Expenditures	5,586,861
7900	Contingency / Reserves	<u>587,589</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 6,174,450</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ (5,058)	\$ -	\$ -	\$ -
<b>Total 1.0</b>	<b><u>(5,058)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>2.0 State Income</b>				
8699 Other State Revenue	(1,388)	-	-	-
<b>Total 2.0</b>	<b><u>(1,388)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>3.0 Local Income</b>				
8830 Health Premiums from Other Funds	4,352,015	4,521,067	4,949,929	7,247,098
8860 Interest	5,754	4,718	3,542	3,000
8890 Other Local Revenue	296	23,091	4,765	4,459
<b>Total 3.0</b>	<b><u>4,358,064</u></b>	<b><u>4,548,876</u></b>	<b><u>4,958,236</u></b>	<b><u>7,254,557</u></b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1000	1,500,000	1,500,000	-	-
<b>Total 4.0</b>	<b><u>1,500,000</u></b>	<b><u>1,500,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<b><u>1,145,392</u></b>	<b><u>460,042</u></b>	<b><u>374,682</u></b>	<b><u>(1,080,107)</u></b>
<b>Total Available Funds</b>	<b><u>\$ 6,997,010</u></b>	<b><u>\$ 6,508,918</u></b>	<b><u>\$ 5,332,917</u></b>	<b><u>\$ 6,174,450</u></b>



**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1439	Part-Time Non-Instructional	\$ -	\$ 409	\$ -	\$ -
	<b>Total 1400</b>	<b>-</b>	<b>409</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>409</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	78,336	103,002	-	13,892
2119	Full Time Regular / Confidential	77,264	82,118	70,260	72,780
2129	Permanent Part-Time	-	-	-	26,368
2139/2339	Classified Hourly	755	-	-	-
	<b>Total 2100</b>	<b>156,354</b>	<b>185,120</b>	<b>70,260</b>	<b>113,040</b>
2349	Overtime	1,814	9,316	-	-
	<b>Total 2300</b>	<b>1,814</b>	<b>9,316</b>	<b>-</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>158,168</b>	<b>194,436</b>	<b>70,260</b>	<b>113,040</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	2,000	-	-
	<b>Total 3100</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
3220	PERS Classified	17,707	18,271	8,372	10,268
	<b>Total 3200</b>	<b>17,707</b>	<b>18,271</b>	<b>8,372</b>	<b>10,268</b>
3320	OASDHI Classified	9,099	9,839	4,357	5,247
3325	Medicare Classified	2,268	2,815	1,019	1,639
	<b>Total 3300</b>	<b>11,366</b>	<b>12,654</b>	<b>5,375</b>	<b>6,886</b>
3420	H&W Classified	32,145	32,800	17,786	18,768
	<b>Total 3400</b>	<b>32,145</b>	<b>32,800</b>	<b>17,786</b>	<b>18,768</b>
3520	SUI Classified	1,734	98	36	57
	<b>Total 3500</b>	<b>1,734</b>	<b>98</b>	<b>36</b>	<b>57</b>
3620	Work Comp Classified	3,503	4,447	1,629	1,130
3630	WC - Academic Non-Teaching	-	9	-	-
	<b>Total 3600</b>	<b>3,503</b>	<b>4,457</b>	<b>1,629</b>	<b>1,130</b>
3920	OB Classified	98	(448)	(89)	-
	<b>Total 3900</b>	<b>98</b>	<b>(448)</b>	<b>(89)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>66,553</b>	<b>69,832</b>	<b>33,108</b>	<b>37,109</b>
<b><u>Books and Supplies</u></b>					
4540	Health Supplies	-	-	-	4,459
4555	Copying & Printing	-	2,961	-	-
4590	Office/Other Supplies	392	350	-	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Helath Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 4500</b>	<b>392</b>	<b>3,310</b>	-	<b>4,459</b>
	<b>Total 4000 Series</b>	<b>392</b>	<b>3,310</b>	-	<b>4,459</b>
<b><u>Services and Operating Expenses</u></b>					
<b>5045</b>	Postage	-	241	-	-
	<b>Total 5000</b>	-	<b>241</b>	-	-
<b>5110</b>	Consultant	48,417	50,323	38,420	37,454
<b>5198</b>	Professional Services	4,900	139,037	-	18,000
	<b>Total 5100</b>	<b>53,317</b>	<b>189,360</b>	<b>38,420</b>	<b>55,454</b>
<b>5210</b>	Mileage	24	481	-	-
<b>5220</b>	Conference Expenses	146	166	-	-
	<b>Total 5200</b>	<b>171</b>	<b>646</b>	-	-
<b>5310</b>	Memberships	-	650	-	-
	<b>Total 5300</b>	-	<b>650</b>	-	-
<b>5400</b>	Self Insurance Claims	5,125,669	4,709,921	6,244,145	5,074,663
<b>5420</b>	Liability Insurance	591,753	333,689	-	-
<b>5421</b>	GL & Property Expenses	-	-	949	2,136
<b>5450</b>	Insurance Claims	178,622	337,742	258,768	300,000
<b>5451</b>	Self Insurance Claims	250,000	-	(233,616)	-
	<b>Total 5400</b>	<b>6,146,044</b>	<b>5,381,352</b>	<b>6,270,246</b>	<b>5,376,799</b>
<b>5541</b>	Cellular Telephone	659	732	-	-
	<b>Total 5500</b>	<b>659</b>	<b>732</b>	-	-
<b>5644</b>	Repairs	125	227	-	-
<b>5691</b>	Governmental Fees	-	496	990	-
	<b>Total 5600</b>	<b>125</b>	<b>723</b>	<b>990</b>	-
<b>5730</b>	Legal	106,918	150,191	-	-
	<b>Total 5700</b>	<b>106,918</b>	<b>150,191</b>	-	-
<b>5880</b>	Damage Personal Property	(790)	-	-	-
<b>5890</b>	Outside Services and Operating Costs	-	500	-	-
	<b>Total 5800</b>	<b>(790)</b>	<b>500</b>	-	-
	<b>Total 5000 Series</b>	<b>6,306,443</b>	<b>5,724,396</b>	<b>6,309,656</b>	<b>5,432,253</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
<b>6227</b>	Fixtures / Fixed Equipment	-	435	-	-
	<b>Total 6200</b>	-	<b>435</b>	-	-

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Equipment</b>					
6481/6491	Equip Repl \$200-4999	5,413	-	-	-
6482/6492	Equip Repl \$5000>	-	16,070	-	-
6485/6495	Computer Equip Repl \$200-4999	-	454	-	-
	<b>Total 6400</b>	<u>5,413</u>	<u>16,524</u>	-	-
	<b>Total 6000 Series</b>	<u>5,413</u>	<u>16,959</u>	-	-
	<b>Total Expenditures</b>	<u>6,536,968</u>	<u>6,009,342</u>	<u>6,413,024</u>	<u>5,586,861</u>
<b>Contingency/Fund Balance</b>					
7920	Restricted	460,042	499,576	(1,080,107)	587,589
	<b>Total 7900</b>	<u>460,042</u>	<u>499,576</u>	<u>(1,080,107)</u>	<u>587,589</u>
	<b>Total 7000 Series</b>	<u>460,042</u>	<u>499,576</u>	<u>(1,080,107)</u>	<u>587,589</u>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 6,997,010</u>	<u>\$ 6,508,918</u>	<u>\$ 5,332,917</u>	<u>\$ 6,174,450</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6110 - SELF-INSURED WORKERS' COMPENSATION

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 3,907,285
Local Income	<u>1,052,996</u>
Total Available Funds (TAF)	<u>\$ 4,960,281</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 442,985
3000	Employee Benefits	204,891
4000	Books and Supplies	17,479
5000	Services and Operating Expenses	1,974,927
6000	Capital Outlay	<u>259,100</u>
	Total Expenditures	2,899,382
7900	Contingency / Reserves	<u>2,060,899</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 4,960,281</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	\$ 2,327,111	\$ 2,509,812	\$ 2,646,537	\$ 1,009,384
8860 Interest	17,537	16,226	18,718	20,000
8878 Insurance	-	-	9,235	23,612
<b>Total 1.0</b>	<u><b>2,344,648</b></u>	<u><b>2,526,037</b></u>	<u><b>2,674,489</b></u>	<u><b>1,052,996</b></u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>3,193,460</u>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,907,285</u>
<b>Total 2.0</b>	<u><b>3,193,460</b></u>	<u><b>2,831,950</b></u>	<u><b>3,795,961</b></u>	<u><b>3,907,285</b></u>
<b>Total Available Funds</b>	<u><b>\$ 5,538,109</b></u>	<u><b>\$ 5,357,987</b></u>	<u><b>\$ 6,470,450</b></u>	<u><b>\$ 4,960,281</b></u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ -	\$ 750	\$ -
	<b>Total 1400</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
	<b>Total 1000 Series</b>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	167,704	238,307	240,964	246,808
2119	Full Time Regular / Confidential	32,067	38,231	40,892	196,177
2139/2339	Classified Hourly	1,963	-	-	-
	<b>Total 2100</b>	<u>201,734</u>	<u>276,539</u>	<u>281,856</u>	<u>442,985</u>
	<b>Total 2000 Series</b>	<u>201,734</u>	<u>276,539</u>	<u>281,856</u>	<u>442,985</u>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	5,201	5,645	7,097
3130	STRS - Academic Non-Teaching	-	-	67	-
	<b>Total 3100</b>	<u>-</u>	<u>5,201</u>	<u>5,712</u>	<u>7,097</u>
3220	PERS Classified	22,791	24,090	25,681	44,644
	<b>Total 3200</b>	<u>22,791</u>	<u>24,090</u>	<u>25,681</u>	<u>44,644</u>
3320	OASDHI Classified	11,324	11,823	11,998	21,714
3325	Medicare Classified	2,908	3,979	4,065	6,423
3335	Medicare - Academic Non-Teaching	-	-	11	-
	<b>Total 3300</b>	<u>14,232</u>	<u>15,802</u>	<u>16,074</u>	<u>28,137</u>
3420	H&W Classified	34,469	40,571	40,765	120,362
	<b>Total 3400</b>	<u>34,469</u>	<u>40,571</u>	<u>40,765</u>	<u>120,362</u>
3520	SUI Classified	2,217	138	141	221
3530	SUI - Academic Non-Teaching	-	-	-	-
	<b>Total 3500</b>	<u>2,217</u>	<u>138</u>	<u>141</u>	<u>221</u>
3620	Work Comp Classified	4,498	6,310	6,452	4,430
3630	WC - Academic Non-Teaching	-	-	17	-
	<b>Total 3600</b>	<u>4,498</u>	<u>6,310</u>	<u>6,469</u>	<u>4,430</u>
3920	OB Classified	23	(257)	(71)	-
	<b>Total 3900</b>	<u>23</u>	<u>(257)</u>	<u>(71)</u>	<u>-</u>
	<b>Total 3000 Series</b>	<u>78,230</u>	<u>91,855</u>	<u>94,771</u>	<u>204,891</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	65	1,153	176	1,800
4590	Office/Other Supplies	430	1,681	3,218	15,179
	<b>Total 4500</b>	<u>495</u>	<u>2,834</u>	<u>3,394</u>	<u>16,979</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
4710	Food	-	-	-	500
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
	<b>Total 4000 Series</b>	<b>495</b>	<b>2,834</b>	<b>3,394</b>	<b>17,479</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	1,931	-	1,200
	<b>TOTAL 5000</b>	<b>-</b>	<b>1,931</b>	<b>-</b>	<b>1,200</b>
5110	Consultants	14,250	58,358	-	33,000
5130	Doctors / Nurses	263	5,000	(1,630)	5,000
5194	Filming	-	-	-	10,000
5198	Professional Services	31,793	32,483	74,114	140,830
	<b>Total 5100</b>	<b>46,306</b>	<b>95,841</b>	<b>72,484</b>	<b>188,830</b>
5210	Mileage	444	1,173	1,406	1,500
5220	Conference	695	1,473	3,450	3,000
	<b>Total 5200</b>	<b>1,139</b>	<b>2,646</b>	<b>4,857</b>	<b>4,500</b>
5310	Dues / Memberships	-	300	463	463
	<b>Total 5300</b>	<b>-</b>	<b>300</b>	<b>463</b>	<b>463</b>
5420	Work. Comp. Excess Liability Insur.	151,132	245,613	174,506	196,896
5421	GL & Property Expenses	-	-	3,815	8,372
5450	Claims Expense	60,957	49,304	35,116	35,116
5451	Claims Payments	2,159,404	698,054	1,822,543	1,484,448
	<b>Total 5400</b>	<b>2,371,493</b>	<b>992,971</b>	<b>2,035,980</b>	<b>1,724,832</b>
5541	Cell Phone	865	1,177	1,751	1,500
	<b>Total 5500</b>	<b>865</b>	<b>1,177</b>	<b>1,751</b>	<b>1,500</b>
5644	Repairs	125	137	445	416
5691	Governmental Fees	-	41,169	53,185	53,186
	<b>Total 5600</b>	<b>125</b>	<b>41,305</b>	<b>53,630</b>	<b>53,602</b>
5730	Legal	3,045	-	-	-
5740	Advertising	-	-	168	-
	<b>Total 5700</b>	<b>3,045</b>	<b>-</b>	<b>168</b>	<b>-</b>
5890	Outside Services and Operating Costs	-	719	-	-
	<b>Total 5800</b>	<b>-</b>	<b>719</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>2,422,972</b>	<b>1,136,890</b>	<b>2,169,332</b>	<b>1,974,927</b>

**Capital Outlay**

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Buildings</b>					
6227	Fixtures & Fixed Equipment	-	1,132	-	-
	<b>Total 6200</b>	<b>-</b>	<b>1,132</b>	<b>-</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Add'l \$200 to \$4,999	2,728	344	271	259,100
6482	Equipment Add'l > \$5,000	-	51,599	8,034	-
6485	Comp Equip Add'l \$200 to \$4,999	-	834	4,756	-
	<b>Total 6400</b>	<b>2,728</b>	<b>52,777</b>	<b>13,062</b>	<b>259,100</b>
	<b>Total 6000 Series</b>	<b>2,728</b>	<b>53,908</b>	<b>13,062</b>	<b>259,100</b>
	<b>Total Expenditures</b>	<b>2,706,159</b>	<b>1,562,026</b>	<b>2,563,165</b>	<b>2,899,382</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	2,831,950	3,795,961	3,907,285	2,060,899
	<b>Total 7900</b>	<b>2,831,950</b>	<b>3,795,961</b>	<b>3,907,285</b>	<b>2,060,899</b>
	<b>Total 7000 Series</b>	<b>2,831,950</b>	<b>3,795,961</b>	<b>3,907,285</b>	<b>2,060,899</b>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 5,538,109</b>	<b>\$ 5,357,987</b>	<b>\$ 6,470,450</b>	<b>\$ 4,960,281</b>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6120 - SELF-INSURED GENERAL LIABILITY

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 288,426
Local Income	<u>1,965,176</u>
Total Available Funds (TAF)	<u>\$ 2,253,602</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 187,820
3000	Employee Benefits	90,915
4000	Books and Supplies	2,500
5000	Services and Operating Expenses	<u>1,694,598</u>
	Total Expenditures	1,975,833
7900	Contingency / Reserves	<u>277,769</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,253,602</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>1.0 Local Income</b>				
<b>8830</b> Workers Comp Premiums From Other Funds	\$ -	\$ -	\$ 1,368,567	\$ 1,965,026
<b>8860</b> Interest	-	-	137	150
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>1,368,704</u>	<u>1,965,176</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	-	-	124,894	288,426
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>124,894</u>	<u>288,426</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,493,598</u>	<u>\$ 2,253,602</u>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ -	\$ 750	\$ -
	<b>Total 1400</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	-	-	92,679	94,926
2119	Full Time Regular / Confidential	-	-	15,728	92,894
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>108,406</b>	<b>187,820</b>
2349	Overtime	-	-	897	-
	<b>Total 2300</b>	<b>-</b>	<b>-</b>	<b>897</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>109,303</b>	<b>187,820</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	-	2,171	2,730
3130	STRS - Academic Non-Teaching	-	-	67	-
	<b>Total 3100</b>	<b>-</b>	<b>-</b>	<b>2,238</b>	<b>2,730</b>
3220	PERS Classified	-	-	9,877	19,237
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>9,877</b>	<b>19,237</b>
3320	OASDHI Classified	-	-	4,670	9,433
3325	Medicare Classified	-	-	1,576	2,723
3335	Medicare - Academic Non-Teaching	-	-	11	-
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>6,258</b>	<b>12,156</b>
3420	H&W Classified	-	-	15,679	54,820
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>15,679</b>	<b>54,820</b>
3520	SUI Classified	-	-	55	94
3530	SUI - Academic Non-Teaching	-	-	-	-
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>94</b>
3620	Work Comp Classified	-	-	2,501	1,878
3630	WC - Academic Non-Teaching	-	-	17	-
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>2,518</b>	<b>1,878</b>
3920	OB Classified	-	-	(27)	-
	<b>Total 3900</b>	<b>-</b>	<b>-</b>	<b>(27)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>36,597</b>	<b>90,915</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	-	-	58	2,000
4590	Office/Other Supplies	-	-	290	500
	<b>Total 4500</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>2,500</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
	<b>Total 4000 Series</b>	-	-	<b>348</b>	<b>2,500</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	-	300
	<b>TOTAL 5000</b>	-	-	-	<b>300</b>
5110	Consultants	-	-	31,585	17,000
5198	Professional Services	-	-	-	54,650
	<b>Total 5100</b>	-	-	<b>31,585</b>	<b>71,650</b>
5210	Mileage	-	-	305	500
	<b>Total 5200</b>	-	-	<b>305</b>	<b>500</b>
5310	Dues / Memberships	-	-	523	650
	<b>Total 5300</b>	-	-	<b>523</b>	<b>650</b>
5420	Work. Comp. Excess Liability Insur.	-	-	510,355	715,762
5421	GL & Property Expenses	-	-	1,486	3,550
5450	Claims Expense	-	-	(10,939)	-
5451	Claims Payments	-	-	257,500	600,000
	<b>Total 5400</b>	-	-	<b>758,402</b>	<b>1,319,312</b>
5541	Cell Phone	-	-	566	1,000
	<b>Total 5500</b>	-	-	<b>566</b>	<b>1,000</b>
5644	Repairs	-	-	813	500
	<b>Total 5600</b>	-	-	<b>813</b>	<b>500</b>
5730	Legal	-	-	265,953	300,000
	<b>Total 5700</b>	-	-	<b>265,953</b>	<b>300,000</b>
5880	Personal Property Damage	-	-	-	686
	<b>Total 5800</b>	-	-	-	<b>686</b>
	<b>Total 5000 Series</b>	-	-	<b>1,058,146</b>	<b>1,694,598</b>
<b><u>Capital Outlay</u></b>					
6481	Equipment Add't'l \$200 to \$4,999	-	-	27	-
	<b>Total 6400</b>	-	-	<b>27</b>	-
	<b>Total 6000 Series</b>	-	-	<b>27</b>	-
	<b>Total Expenditures</b>	-	-	<b>1,205,172</b>	<b>1,975,833</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	-	288,426	277,769
	<b>Total 7900</b>	-	-	<b>288,426</b>	<b>277,769</b>
	<b>Total 7000 Series</b>	-	-	<b>288,426</b>	<b>277,769</b>

**Riverside Community College District  
2015-2016 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2012-2013</u>	<u>Audited Actuals 2013-2014</u>	<u>Unaudited Actuals 2014-2015</u>	<u>Final Budget Proposal 2015-2016</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,493,598</b>	<b>\$ 2,253,602</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Riverside City College PELL Student Grants and Book Waivers	\$	33,000,000	
Norco College PELL Student Grants and Book Waivers		11,000,000	
Moreno Valley College PELL Student Grants and Book Waivers		14,000,000	
Riverside City College FSEOG Student Grants and Book Waivers		500,000	
Norco College FSEOG Student Grants and Book Waivers		325,000	
Moreno Valley College FSEOG Student Grants and Book Waivers		360,000	
Riversdie City College Federal Work Study		460,000	
Norco College Federal Work Study		325,000	
Moreno Valley College Federal Work Study		360,000	
Riverside City College Subsidized Loan		1,500,000	
Norco College Subsidized Loan		800,000	
Moreno Valley College Subsidized Loan		900,000	
Riverside City College Un-Subsidized Loan		900,000	
Norco College Un-Subsidized Loan		500,000	
Moreno Valley College Un-Subsidized Loan		600,000	
			<u>65,530,000</u>
Total Federal Income			\$ 65,530,000
Total Available Funds (TAF)			<u>\$ 65,530,000</u>

EXPENDITURES

Object Code

7520	Riverside City College PELL Student Grants and Book Waivers	\$	33,000,000
	Norco College PELL Student Grants and Book Waivers		11,000,000
	Moreno Valley College PELL Student Grants and Book Waivers		14,000,000
	Riverside City College FSEOG Student Grants and Book Waivers		500,000
	Norco College FSEOG Student Grants and Book Waivers		325,000
	Moreno Valley College FSEOG Student Grants and Book Waivers		360,000
	Riversdie City College Federal Work Study		460,000
	Norco College Federal Work Study		325,000
	Moreno Valley College Federal Work Study		360,000
	Riverside City College Subsidized Loan		1,500,000
	Norco College Subsidized Loan		800,000
	Moreno Valley College Subsidized Loan		900,000
	Riverside City College Un-Subsidized Loan		900,000
	Norco College Un-Subsidized Loan		500,000
	Moreno Valley College Un-Subsidized Loan		600,000
			<u>65,530,000</u>
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waviers		\$ 65,530,000
	Total Student Federal Grants		<u>\$ 65,530,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Riverside City College Cal Grants	\$	2,100,000	
Norco College Cal Grants		1,000,000	
Moreno Valley College Cal Grants		690,000	
			<u>3,790,000</u>
State Income - Cal Grant B and C			<u>3,790,000</u>
Total Available Funds (TAF)		\$	<u>3,790,000</u>

EXPENDITURES

Object Code

7520	Riverside City College Cal Grants	\$	2,100,000
	Norco College Cal Grants		1,000,000
	Moreno Valley College Cal Grants		690,000
			<u>3,790,000</u>
	Total State - Cal Grant B and C	\$	<u>3,790,000</u>
	Total State of California Student Grants	\$	<u>3,790,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL SCHOLARSHIPS STUDENT SCHOLARSHIPS

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	46,605
Riverside City College Local Scholarships	\$	250,000	
Norco College Local Scholarships		130,000	
Moreno Valley College Local Scholarships		120,000	
		<u>120,000</u>	
Total Local Scholarships Income			<u>500,000</u>
Total Available Funds (TAF)		\$	<u><u>546,605</u></u>

EXPENDITURES

Object Code

7520	Riverside City College Local Scholarships	\$	250,000
	Norco College Local Scholarships		130,000
	Moreno Valley College Local Scholarships		120,000
			<u>120,000</u>
	Total Local Sholarships		<u>\$ 500,000</u>
	Total Local Scholarships		<u><u>\$ 546,605</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,289,023</u>
Local Income		
ASRCC		
Student Fees	\$ 527,174	
Interest	211	
Athletic Events	23,000	
Commissions	20,000	
Total ASRCC Local Income	<u>570,385</u>	
ASNC		
Student Fees	207,990	
Interest	83	
Total ASNC Local Income	<u>208,073</u>	
ASMVC		
Student Fees	264,836	
Interest	106	
Total ASMVC Local Income	<u>264,942</u>	
Total Local Income ASRCCD		<u>\$ 1,043,400</u>
Total Available Funds (TAF)		<u><u>\$ 2,332,423</u></u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 135,400	
906	Athletics	221,100	
910	Riverside ASB	213,385	
921	Norco ASB	135,500	
924	Norco - Organizations Funding	124,500	
930	Moreno Valley ASB	279,786	
	Total Expenditures		\$ 1,109,671
	Contingency		<u>1,222,752</u>
Total ASRCCD Accounts			<u><u>\$ 2,332,423</u></u>

## GLOSSARY OF TERMS

**Abatements** – The return of part or all of an item of income or expenditure.

**Academic Employee** – A district employee who is required to meet minimum academic standards as a condition of employment.

**Academic Salaries (Object Code Series 1000)** – Includes expenditures for full-time, part-time and prorated portions of salaries for all academic personnel.

**Accounting Period** – Any period of time at the end of which a district determines its financial position and results of operations.

**Accounting Procedures** – All processes that identify, record, classify and summarize financial information to produce reports and to provide internal control.

**Accounting System** – The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

**Accrual Basis** – The method of accounting which calls for recognizing revenues/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow (contrast with cash basis).

**Actuarial Basis** – A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

**Allocation of Costs** – Districts regularly incur costs that are not exclusively for one program. When this occurs, these costs are assigned based on the proportional benefit related to each program, using an acceptable allocation method.

**Appropriation** – A legal authorization granted by a legislative or governing body to

make expenditures and incur obligations for a specified time and purpose.

**Arbitrage** – The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed Valuation** – A value for land and residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2%. (See Proposition 13) The assessed value is not necessarily equivalent to the market value, due to annual increase limitations imposed by law.

**Associated Students Fund** – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys

raised by any student body or student organization using the name of the college (ECS 76065).

**Audit** – An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

**Balance Sheet** – A basic financial statement as of June 30 that shows assets, liabilities, reserves and net assets which exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

**Basic Skills** – This program provides funding for pre-collegiate courses to correct skills deficiency.

**Bonded Debt Limit** – The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

**Books, Supplies (Object Code Series 4000)** – An item of an expendable nature that is consumed, wears out, or deteriorates in use.

**Budget** – A plan of financial operation for a given period for specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

**Budget Allocation Model** – The methodology used by the District to implement the set of budget principles for allocating resources to the colleges and district office and support services areas.

**Budget and Accounting Manual (BAM)** – A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges.

**Budget Code** – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

**Budget Document** – The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, one such document is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**Budgetary Control** – The management of business affairs in accordance with an approved plan of estimated income and expenditures.

**Capital Outlay (Object Code Series 6000)** – Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

**Cash Basis** – Method of accounting in

which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

**Chart of Accounts (COA)** – A systematic list of accounts applicable to a specific entity.

**Classified Salaries (Object Code Series 2000)** – Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

**Community Education Services** – Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community service classes.

**Compensated Absences** – Absences, such as vacation, illness and holidays, for which

it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**Consumer Price Index (CPI)** – A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indexes are calculated regularly for the United States, California, some regions within California and selected cities.

**Contingency** – That portion of the current fiscal year's budget not appropriated for a specific purpose. In 2004, the District established guidelines for budgeting the unrestricted general operating contingency account at not less than 5%.

**Contingent Liabilities** – Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the annual audited financial statements, including the notes

thereto, when there is a reasonable possibility a loss may occur.

**Contributions and Donations** – Anything of value received from any source for which no repayment or service to the contributor is expected.

**Cost Of Living Adjustment (COLA)** – A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon the availability of State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. It is most commonly used to refer to percentage adjustments on salary schedules.

**Credit FTES** – Credit Full-Time Equivalent Students (FTES) is the workload measure for the program-based funding formula categories of Instruction and Instructional Services.

**Current Expense of Education (CEE)** –

The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

**Debt Service** – Expenditures for the retirement of principal and interest on long-term debt.

**Deferred Revenue** – Revenue received prior to being earned such as advances received on Federal or State program grants or enrollment fees received for a term in a subsequent fiscal year.

**Deficit** – (1) Excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

**Depreciation** – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical

elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Direct Costs** – Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

**Education Protection Account (EPA)** – The EPA provides community colleges with general purpose state aid funding pursuant to Proposition 30. It is a component of total general apportionment.

**Employee Benefits (Object Code Series 3000)** – Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation.

Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

**Encumbrances** – Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enrollment Fees** – Imposed for the first time in 1984, enrollment fees are a per-credit unit fee assessed all students enrolled in community colleges classes. This required student fee is set by the State. The current rate is \$20 per semester credit.

**ERAF (Educational Revenue Augmentation Fund)** – Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to local educational agencies within that county.

**Expenditures** – Outflow or other use of

assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities.

**Fifty (50) Percent Law** – Education Code §84362 requiring a district to spend at least 50% of its Current Expense of Education (CEE) on the salaries and benefits of classroom instructors and instructional aides.

**Fiscal Year** – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Some grants use a fiscal year beginning October 1, and ending September 30, which is consistent with the federal government's fiscal year.

**Full-Time Equivalent Employees (FTE)** – Ratio of the hours worked based upon the standard work hours of one full-time employee.

**Full-Time Equivalent Students (FTES)** – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. The number 525 is derived from the fact that

175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days would be in attendance for 525 hours (i.e. 3 times 175 equals 525). Full-Time equivalent student (FTES) is the most significant workload measure used in the computation of State support for California community colleges.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Gann Limit** – In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable.

**GASB 45** – An accounting standard issued by the Governmental Accounting Standards Board that requires community college districts to record as a liability the unfunded portion of retiree health benefit costs of current and retired employees.



**General Apportionment Revenue** – An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

**General Ledger** – Computerized accounting software, books, files, or other devices in which accounts are kept to the degree of detail necessary to summarize financial transactions.

**General Obligation Bond** – A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Proposition 39 bond) and paid through an increase in property taxes.

**General Operating Resource** – The resource used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting.

**Governmental Accounting Standards Board (GASB)** – The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Grants** – Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

**Indirect Costs** – Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light supplies, management and supervision.

**Instructional Equipment** – Tangible property (excluding land, buildings or improvements thereon) purchased for instructional activities to enhance student learning and skills development.

**Interfund Transfers** – The transfer of moneys from one fund to another fund.

**Intrafund Transfers** – The transfer of moneys within the same fund.

**Investments** – Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes capital assets used in governmental operations.

**Lottery** – Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. The allocation of lottery revenue is based upon prior year resident and non-resident FTES.

**Mandate Block Grant Funding** – A State program to provide funding to community colleges to fund the costs of various State mandated programs and activities identified in the Government Code.

**Noncredit FTES** – The workload measure for all Noncredit Activities including instruction, instructional support, and student services.

**Nonresident Tuition** – A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than the average statewide cost per student.

**Object Codes** – Accounts used to record revenues and expenditures into descriptive categories.

**Other Financing Sources and Uses**

**(Object Code Series 7000)** – Includes expenditures for debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

**PERB** – Public Employment Relations Board, established to regulate collective bargaining between school districts and employees.

**PERS** – The Public Employee Retirement System, a State retirement program utilized for classified employees.

**Position Budget Control** – A process for monitoring and maintaining budgetary control over authorized, full-time positions. Position control information includes the position description, incumbent, former incumbent, budgeted salary, placement, range, step, and applicable fixed charges and health benefits.

**Prepaid Expenses** – Goods or services for which payment has been made, but for

which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**Program** – Category of activities with common outputs and objectives.

**Proposition 13** – An initiative amendment passed in June 1978 which added article XIIA to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

**Proposition 30** – An initiative passed in November 2013 which provided temporary increases to the sales tax rate and the personal income tax rates for the State's highest income tax payers.

**Proposition 39** – An initiative passed in November 2013 that changed the corporate income tax codes to raise taxes over a five year period to fund educational energy efficiency projects and clean energy job creation.

**Proposition 98** – An amendment of the California Constitution establishing minimum funding levels for K-14 education and changing some of the provision of Proposition 4 (Gann limit). A Senate Constitutional Amendment, Proposition 111 (1990), modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined, including the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

**Purchase Order** – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services at a specified cost.

**Purchase Requisition** – A document submitted to initiate a purchase order to secure specified articles or services.

**Reserve** – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**Restricted Funds** – Those moneys designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. The expenditures of these funds are accounted for separately to maintain their identity.

**Revolving Cash Account** – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

**SB 361** – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology.

**Sales and Use Tax** – A tax imposed upon the sale of goods. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

**Scheduled Maintenance** – Major repairs of buildings and sites which have been postponed by districts, usually due to a

shortage of funds. The State has provided special funding to community colleges for approved projects. The State provides for half the cost, and the district provides the other half.

**Services and Operating Expenses (Object Code Series 5000)** – Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

**STRS** – State Teachers Retirement System, a State retirement program for academic employees.

**Supplanting** – Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

**Tax Revenue Anticipation Note (TRAN)** – Instrument issued to secure short-term moneys borrowed in expectation of collection of taxes.

**Taxonomy of Programs and Services**

**(TOPS)** – Districts are required to report expenditures by program categories identified in the TOPS. The major categories are:

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

regarded as unrestricted since the designation may be changed at the Board's discretion.

**Warrant** – A written order drawn by the governing board or its authorized officer(s) or employee(s) directing the county treasurer to pay a specified amount to a designated payee.

**Unencumbered (Available) Balance** – That portion of a budget (appropriation) not yet expended or obligated.

**Unrestricted Funds** – Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may have been designated by the Board for a specific purpose, but they are still legally

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## Agenda Item (VIII-D-1)

Meeting	6/16/2015 - Regular
Agenda Item	Committee - Resources (VIII-D-1)
Subject	Tentative Budget for 2015-2016 and Notice of Public Hearing on the 2015-2016 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the 2015 - 2016 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed 2015 - 2016 Final Budget will be available for public inspection beginning September 10, 2015, at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 15, 2015, to be followed by the adoption of the 2015 - 2016 Final Budget.

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### Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2015 - 2016 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with: the State's as yet to be adopted budget for the coming fiscal year; the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year, and; the District's year-end closing process which will be completed in August 2015.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2016 reflects a continuation of the adopted FY 2014-2015 Budget, albeit, with certain modifications as described in the attachment.

The FY 2015 - 2016 Tentative Budget takes into consideration the Governor's January budget proposal and the modifications thereto described in the Governor's "May Revise" budget proposal.

Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 15, 2015 as the date for the public hearing. Also, and pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services

### Attachments:

06162015\_FY 2015-2016 Tentative Base Budget - Resource 1000

06162015\_FY 2015-2016 Tentative Budget - Presentation

06162015\_FY 2015-2016 Tentative Budget - All Resources



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 SIGNIFICANT ASSUMPTIONS FOR FY 2015-2016 TENTATIVE BASE BUDGET  
 RESOURCE 1000  
 (in millions)

1. FY 2014-2015 Ending Balance Projection:	
a. FY 2012-2013 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$ .22
b. FY 2013-2014 adjustments include:	
i. No Audit Adjustment	\$ -
ii. P1 apportionment recalculation	\$ (.04)
c. FY 2014-2015 adjustments include:	
i. Additional growth funding (383 FTES) and other	\$ 1.05
ii. Projected salary, benefits and operating cost savings	\$ 5.10
2. FY 2015-2016 Base Revenue Budget Adjustments Include:	
a. COLA at 1.02%	\$ 1.46
b. Student Access FTES at 3.93% for FY 2015-16 and FY 2014-15 Increase (Net)	\$ 5.71
c. Increased Basic Allocation	\$ 5.97
d. State Mandate Block Grant (One-time)	\$ 14.54
e. New Full-Time Faculty Positions Allocation	\$ 1.88
f. Other	\$ .28
3. FY 2015-2016 Base Expenditure Budget Adjustments Include:	
a. COLA Pass-Thru	\$ 1.01
b. Full-time step/column/growth/placement/classification	\$ .43
c. New Full-Time Faculty Positions (20)	\$ 2.48
d. Health Benefits and Fixed Charges, Exclusive of PERS and STRS	\$ 2.59
e. Collective Bargaining Set-aside	\$ 4.33
f. Set-aside for FY 2016-17 and FY 2017-18	\$ 15.17
g. Part-Time Faculty Hourly Salary Schedule Adjustment (1.0%)	\$ .31
h. Enrollment management increase	\$ 1.94
i. PERS	\$ .07
j. STRS	\$ 1.26
k. Increases to contracts/agreements	\$ .20
l. Election Cost	\$ (.60)
m. Utilities increase	\$ .30
n. Legal	\$ .30
o. Indirect Cost Reimbursement	\$ .30
p. New Facilities Operating Costs (CAADO/CSA)	\$ .50
q. PARS – Early Retirement Cost	\$ (.44)
r. Other	\$ (.22)
s. Budget Reduction Strategy	\$ (1.68)
t. OPEB Liability	\$ .29

RCCD

RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# FY 2015-2016 TENTATIVE BUDGET

June 2, 2015



## **Riverside Community College District 2015-2016 Tentative Budget**

Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2016 reflects a continuation of the adopted FY 2014-2015 Budget, albeit, with certain modifications as described on subsequent pages.



**GOVERNOR'S BUDGET PROPOSAL  
COMMUNITY COLLEGE SYSTEM  
AND  
RIVERSIDE COMMUNITY COLLEGE DISTRICT  
AS OF  
"MAY REVISE"**



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

**Unrestricted Ongoing Revenues**

Growth/Access (3.0%/3.93 %)

COLA (1.02%)

Basic Allocation Increase

Full-Time Faculty Hiring

Total Unrestricted Ongoing Revenues

**State**

**RCCD**

\$ 156.5

\$ 5.0

61.1

1.5

266.7

6.0

75.0

1.9

\$ 559.3

\$ 14.4

**Unrestricted One-Time Revenues**

State Mandate Block Grant

Total Unrestricted Revenues

\$ 626.0

\$ 15.7

\$ 1,185.3

\$ 30.1



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
Student Success and Student Equity	\$ 215.0	\$ 5.4
Deferred Maintenance and Instructional Equipment	148.0	3.7
Proposition 39 - Energy Revenues	38.8	0.7
Total Restricted Revenues	<u>\$ 401.8</u>	<u>\$ 9.8</u>

## Other

Basic Skills and Student Outcomes Transformation Program	\$ 60.0
Career Technical Education	48.0
Adult Education	500.0
Apprenticeship	29.1
Apportionment Deferral Retirement	94.5



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

## Other (continued)

Enhanced Non-Credit Rate Equalization	49.0
Institutional Effectiveness Partnership Initiative	15.0
COLA for Categorical Programs	2.5
Basic Skills Collaboration Pilot Program	2.0
Awards in Innovation in Higher Education	25.0
Total Other	<u>\$ 825.1</u>



# **FY 2014-2015 ENDING BALANCE ESTIMATE**





# FY 2014–15 Credit FTES Projections

Base FTES	25,652.36
Growth/Access at P1 (Planned 882.24 at 3.43%; Actual 4.93%)	<u>1,264.82</u>
Total Funded FTES	26,917.18
Actual FTES (Educational Services as of P2)	<u>27,582.97</u>
Total Unfunded FTES	<u>(665.79)</u>
Unfunded FTES %	<u>2.47%</u>



*(In Millions)*

**FY 2014-15 Revenues**

Adopted Budget	<u>\$ 146.27</u>
FY 2012-13 Apportionment Adjustment	\$ 0.22
FY 2013-14 Apportionment Adjustment	(0.04)
FY 2014-15 Additional Access Funding*	1.52
Other	<u>(0.47)</u>
Total Revenue Adjustments	<u>\$ 1.23</u>
Net Revenues	<u>\$ 147.50</u>

\*NOTE - Softening enrollment demand within the system has resulted in additional FTES to redistribute to districts that have unfunded FTES. At P1, the District received funding for an additional 382.58 credit FTES.



*(In Millions)*

**FY 2014-15 Expenditures**

Adopted Budget	<u>\$ 151.21</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 1.16
Supplies and Services	3.36
Capital Outlay	<u>0.58</u>
Total Expenditure Budget Savings	<u>\$ 5.10</u>
Net Expenditures	<u>\$ 146.11</u>
Net Current Year Estimated Surplus	\$ 1.39
Beginning Balance at July 1, 2014	<u>12.74</u>
Estimated Ending Balance at June 30, 2015	<u>\$ 14.13</u>
Estimated Ending Balance Percentage	<u><u>8.82%</u></u>



As of the first principle apportionment measurement period (P1), the Chancellor's Office has applied a system wide deficit of 1.63% against apportionment. This equates to \$87 million for the system and \$2.2 million for RCCD. This is primarily a result of county property tax estimates in April 2015. Over the past several years, and since the dissolution of Redevelopment Agencies, deficits estimated by the Chancellor's Office have been higher at P1. They are subsequently reduced at P2, and at the recalculation dates as property taxes are collected and reported. For purposes of the Tentative Budget, .55% has been used as an estimated deficit factor. This is the same deficit factor used by the Chancellor's Office in the Advanced Apportionment and approximates the final deficit percentage for FY 2013-14.



# **FY 2015-2016 TENTATIVE BUDGET**



# FY 2015–16 Credit FTES Projections

Base FTES	26,917.18
Growth/Access (System 3.0%; RCCD 3.93%)*	<u>1,057.85</u>
Total Funded FTES	27,975.03
Unfunded FTES (1.75%)	<u>490.61</u>
FTES Ceiling	<u><u>28,465.64</u></u>
FY 2014-15 Actual FTES (Educational Services as of P2)	<u><u>27,582.97</u></u>
FTES Needed to Achieve FY 2015-16 Ceiling	<u><u>882.67</u></u>
FTES Needed to Achieve FY 2015-16 Funded FTES	<u><u>392.06</u></u>

\* A new growth formula will be implemented by the State Chancellor's Office in FY 2015-16. Preliminarily, the District's growth percentage under the new growth formula is 3.93%.



*(In Millions)*

**FY 2015-16 Ongoing Revenue Budget**

Beginning Revenue Budget	\$ 145.13
FY 2014-15 Apportionment Increase	1.53
FY 2015-16 Apportionment:	
COLA (1.02%)	1.46
Access (3.93%)	5.00
Deficit (.55%)	(0.82)
Basic Allocation	5.97
Full-Time Faculty Hiring	1.88
Other	0.28
Total Ongoing Revenue Budget	<u>\$ 160.43</u>



*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget**

Beginning Expenditure Budget	<u>\$ 151.21</u>
Compensation Adjustments:	
COLA Pass-Through for Salaries (1.02%)	\$ 1.01
Step/Column/Growth/Placement/Classification	0.43
Employee Benefits	3.92
Full-Time Faculty Positions (8)	0.99
State Full-Time Faculty Hiring Program (12)	1.49
Enrollment Management Increase	1.94
Part-Time Faculty Hourly Salary	0.31
Schedule Adjustment (1.00%)	
Contracts and Agreements	0.20





*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget (continued)**

Collective Bargaining Set-Aside	4.33
Budget Reduction Strategy	(1.68)
Utilities	0.30
PARS Early Retirement Incentive Payoff	(0.44)
New Facilities Operating Costs (CAADO/CSA)	0.50
Legal Expense	0.30
OPEB Liability	0.29
Election Cost	(0.60)
Indirect Cost Reimbursement	0.30
Other	(0.22)
Total Ongoing Expenditure Budget Adjustments	<u>\$ 13.37</u>
Total Ongoing Expenditure Budget	<u>\$ 164.58</u>
Net Ongoing Budget Shortfall	<u><u>\$ (4.15)</u></u>



*(In Millions)*

**FY 2015-16 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 1.14
FY 2014-2015 State Mandate Block Grant Elimination	(1.14)
FY 2015-2016 State Mandate Block Grant	15.65
Total One-Time Revenue Budget	\$ 15.65

**FY 2015-16 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ -
FY 2015-2016 State Mandate Block Grant:	
Set-aside for FY 2016-17 and FY 2017-18	15.17
Total One-Time Expenditure Budget	\$ 15.17
Net One-Time Budget Surplus	\$ 0.48



*(In Millions)*

**Summary**

Net Ongoing Budget Shortfall	\$ (4.15)
Net One-Time Budget Surplus	<u>0.48</u>
Total Revenue and Expenditure Difference	\$ (3.67)
Estimated Beginning Balance at July 1, 2015	<u>14.13</u>
Total Available Funds	\$ 10.46
Less, 5% Ending Balance Target	<u>(10.46)</u>
Unallocated Amount	<u><u>\$ -</u></u>



# **FY 2015-2016 BUDGET DEVELOPMENT ISSUES**



## **FY 2015-16 Budget Development Issues**

- ❑ **Governor's Budget Proposal/May Revise**
  - Will it hold or will there be changes?
- ❑ **New Growth Funding Formula**
  - Will enrollment demand be sustained?
- ❑ **FY 2014-15 Results**
  - Will we receive additional apportionment funding?
  - Will we realize projected budget savings?



# **FY 2015-16 Budget Development Issues**

(continued)

## **❑ Ongoing Budget Shortfall**

- The year-over-year ongoing budget shortfall still persists, wherein ongoing expenditures exceed ongoing revenues.

## **❑ One-Time Funds – State Mandate Block Grant**

- Will the proposed funding level be sustained?
- Will this funding source remain unrestricted?



# **FY 2016-17 AND FY 2017-18 BUDGET PROJECTIONS**



**Projections**

	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>
Revenues	\$ 166.59	\$ 173.04
Expenditures	<u>(174.64)</u>	<u>(184.49)</u>
Net Budget Shortfall	\$ (8.05)	\$ (11.45)
Beginning Balance	<u>25.63</u>	<u>17.58</u>
Ending Balance	\$ 17.58	\$ 6.13
5% Ending Balance Requirement	<u>(10.57)</u>	<u>(10.48)</u>
Remaining Budget Excess (Shortfall)	<u><u>\$ 7.01</u></u>	<u><u>\$ (4.35)</u></u>

**Assumptions**

- Growth (3.93%)
- COLA (1.0%)
- No One-Time Funds
- Compensation Increases – Similar to FY 2015-16
- Enrollment Mgmt. Increase – Similar to FY 2015-16
- Budget Reduction Strategy – Similar to FY 2015-16





# **HISTORICAL BUDGET INFORMATION**



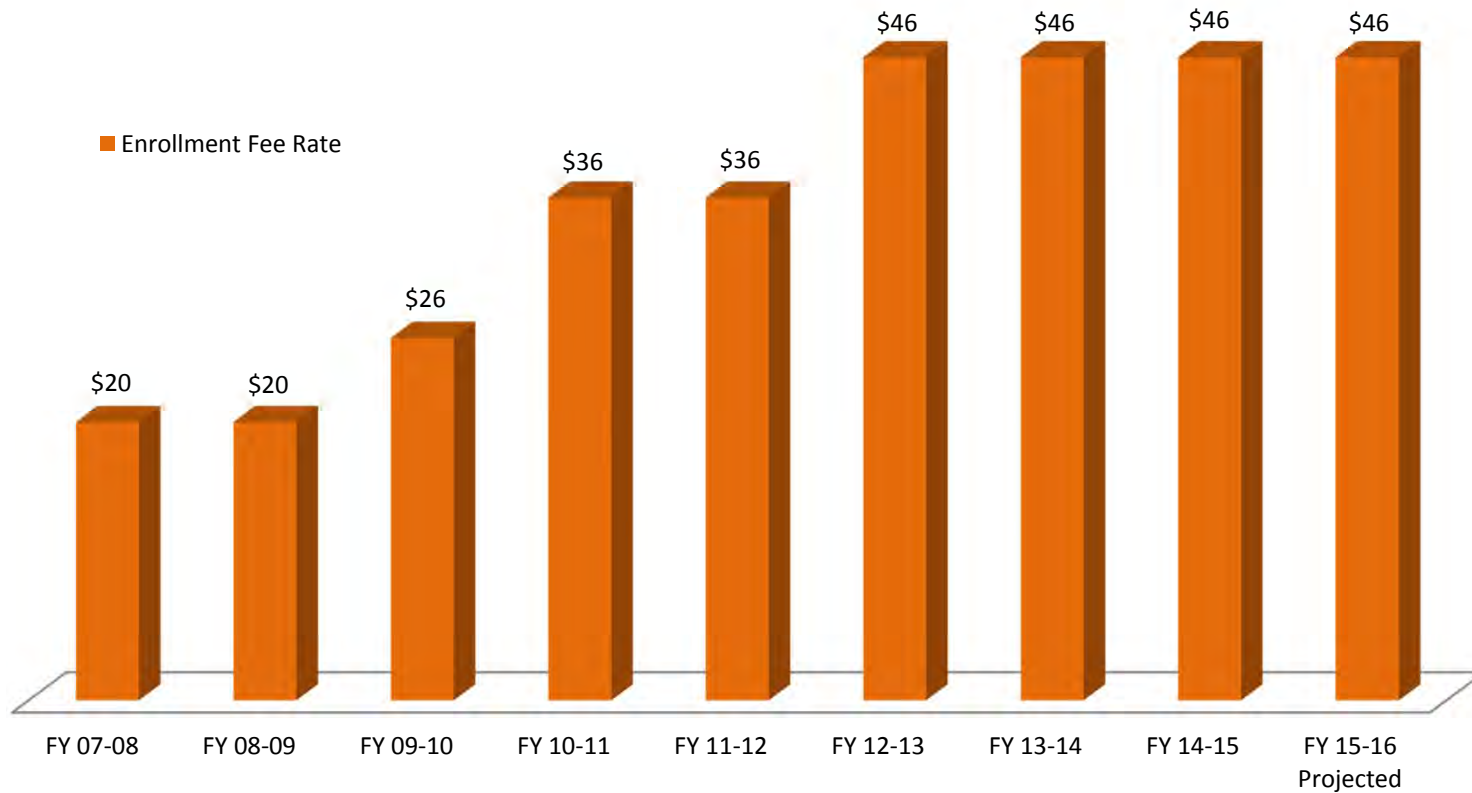
# Contingency History

<b>FY</b>	<b>Adopted Contingency Balance</b>	<b>% of Avaliable Funds</b>	<b>Ending Fund Balance</b>	<b>% of Avaliable Funds</b>
2014-15*	7,801,811	4.28%	14,131,331	8.82%
2013-14	6,358,532	4.23%	12,743,536	7.65%
2012-13	4,560,030	3.23%	11,407,409	7.95%
2011-12	5,840,447	3.94%	6,805,919	4.73%
2010-11	8,729,056	5.60%	13,217,249	8.48%
2009-10	8,391,878	5.50%	11,253,316	7.22%
2008-09	12,566,801	7.68%	13,903,627	8.74%
2007-08	9,423,484	6.14%	19,259,076	12.37%

\*Estimate

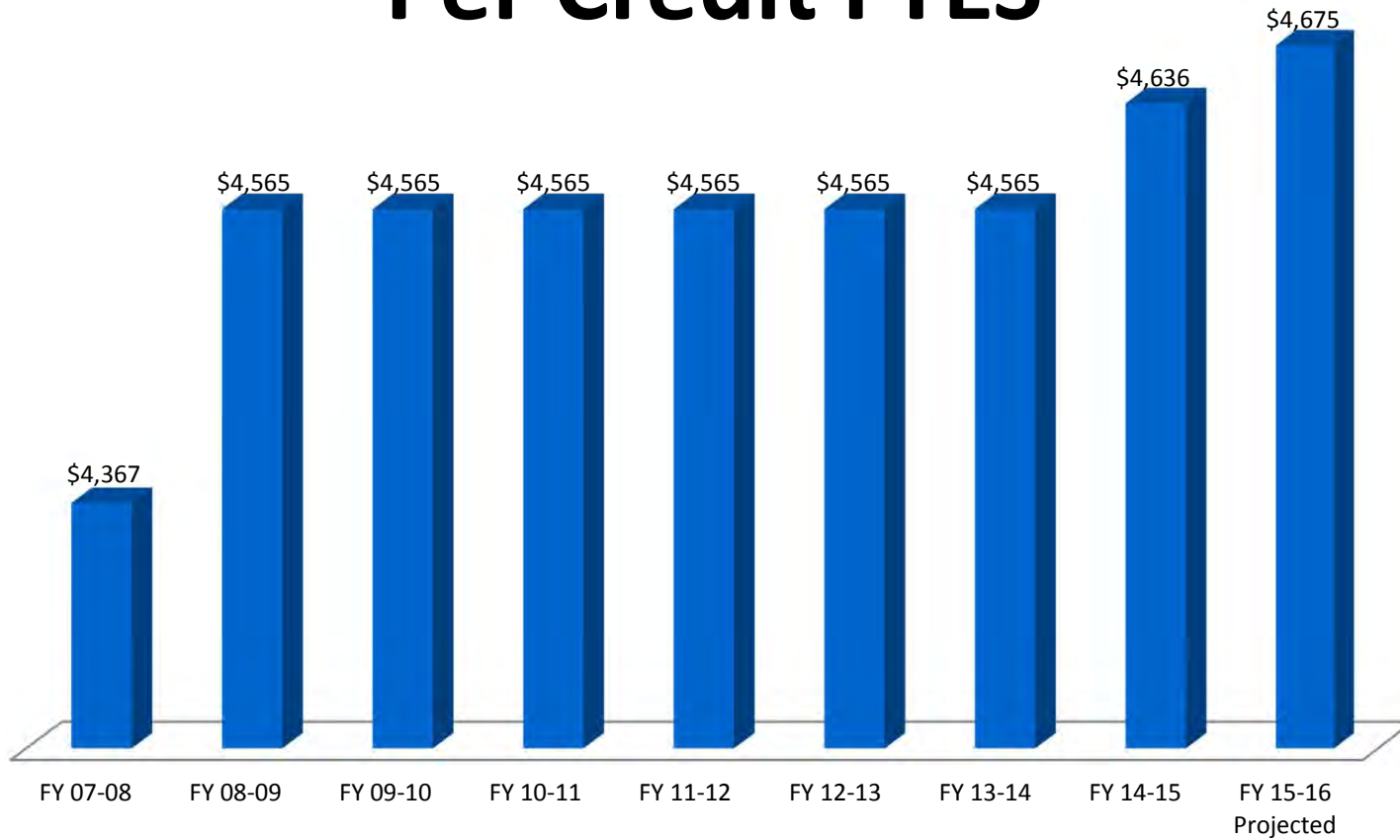


# Enrollment Fee Rate Per Unit



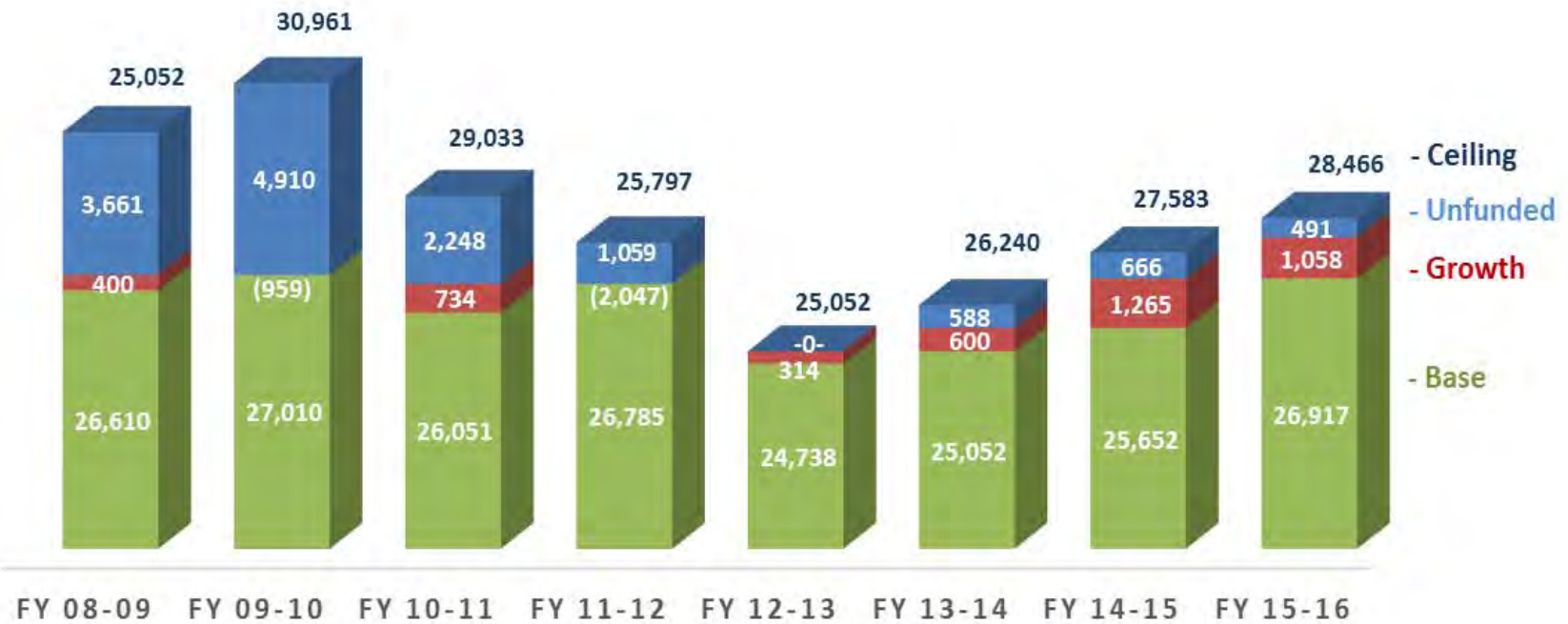


# CCC Base Funding Rate Per Credit FTES



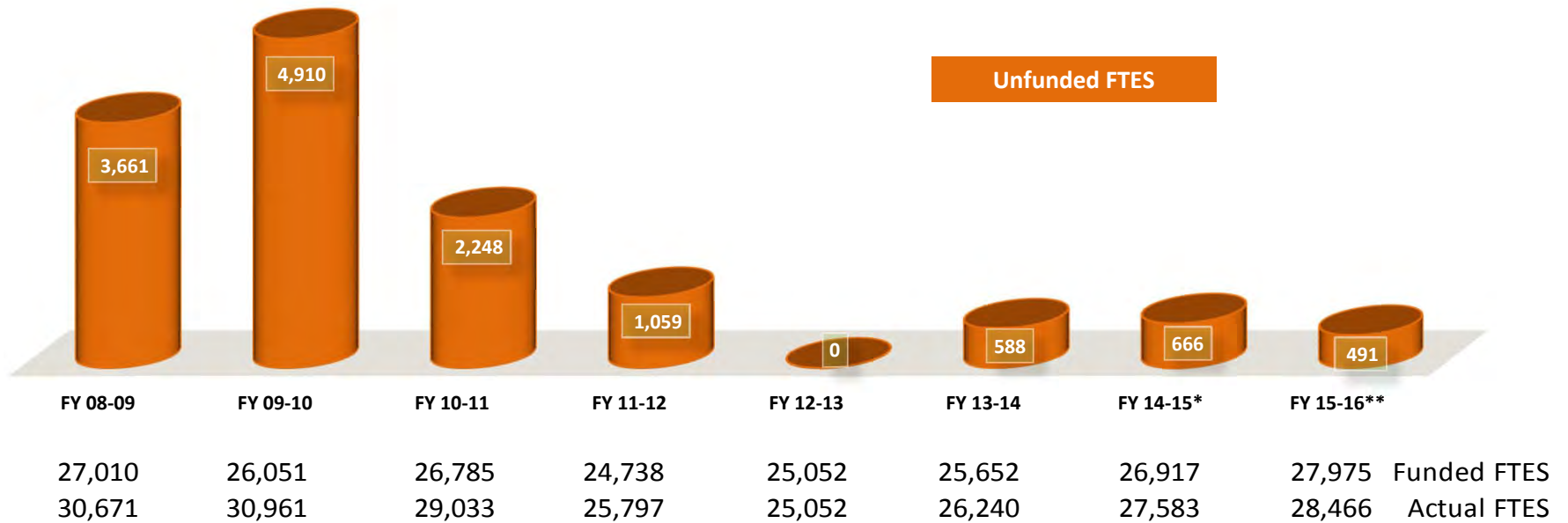


# Credit FTES Composition





# Unfunded Credit FTES



\* As of P2

\*\* Based on Governor's Budget Proposal using new growth formula

**RCCD**

RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# **FY 2015-2016 BUDGET DEVELOPMENT TIMELINE**



➤ **June**

- Tentative RCCD Budget to Resources Committee
- Second Principal Apportionment Report
- Tentative RCCD Budget to Board of Trustees on June 16, 2015

➤ **July**

- New Fiscal Year Begins on July 1, 2015

➤ **August**

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- Final RCCD Budget Completed

➤ **September**

- Final RCCD Budget to Resources Committee
- Final RCCD Budget to Board of Trustees on or before September 15, 2015



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**TENTATIVE BUDGET**

**FISCAL YEAR 2015-2016**

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2015-2016

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2014-2015</u>	<u>Tentative Budget 2015-2016</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 159,012,783	\$ 190,212,200
1080	Community Education	(54,568)	(70,436)
1090	Performance Riverside	(176,563)	(196,251)
1110	Bookstore (Contract-Operated)	1,116,094	1,147,994
1170	Customized Solutions	<u>1,103,637</u>	<u>1,182,729</u>
	Total Unrestricted General Funds	<u>161,001,383</u>	<u>192,276,236</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	3,148,824	3,043,177
1070	Student Health	3,445,182	3,528,013
1120	Center for Social Justice and Civil Liberties	160,343	163,671
1180	Redevelopment Pass-Through	9,783,858	8,726,377
1190	Grants and Categorical Programs	<u>30,441,758</u>	<u>38,700,564</u>
	Total Restricted General Funds	<u>46,979,965</u>	<u>54,161,802</u>
	Total General Funds	<u>207,981,348</u>	<u>246,438,038</u>
<u>Special Revenue - Funds 32 &amp; 33</u>			
<u>Resource</u>			
3200	Food Services	3,151,210	3,471,286
3300	Child Care	<u>1,399,841</u>	<u>1,585,255</u>
	Total Special Revenue Funds	<u>4,551,051</u>	<u>5,056,541</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2015-2016

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2014-2015</u>	<u>Tentative Budget 2015-2016</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	5,001,612	3,531,719
4130	La Sierra Capital	8,494,601	8,876,519
4170	2010D Capital Appreciation Bonds	4,756,337	2,180,839
4180	2010D Build America Bonds	36,649,489	14,756,702
4190	2015E Capital Appreciation Bonds	-	44,788,378
	Total Capital Projects Funds	<u>54,902,039</u>	<u>29,345,779</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Self-Insured PPO Health Plan	5,352,682	6,151,981
6110	Self-Insured Workers' Compensation	6,348,808	6,864,757
6120	Self-Insured General Liability	<u>1,606,894</u>	<u>1,752,335</u>
	Total Internal Service Funds	<u>13,308,384</u>	<u>14,769,073</u>
	Total District Funds	<u>\$ 280,742,822</u>	<u>\$ 295,609,431</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 62,024,000	\$ 65,530,000
	State of California Student Grants	3,130,000	3,790,000
	Local Scholarships Student Grants	-	534,652
	Total Student Financial Aid Accounts	<u>65,154,000</u>	<u>69,854,652</u>
<u>Other Account</u>			
	Associated Students of RCC	<u>1,902,392</u>	<u>2,511,654</u>
	Total Expendable Trust and Agency	<u>\$ 67,056,392</u>	<u>\$ 72,366,306</u>
	Grand Total	<u>\$ 347,799,214</u>	<u>\$ 367,975,737</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 11, RESOURCE 1000 - UNRESTRICTED GENERAL FUND - INCOME

TENTATIVE OPERATING BUDGET  
 2015-2016

Estimated Beginning Balance, July 1		\$ 14,131,331
Federal Income		
Student Financial Aid Adm. Fees	\$ 188,321	
Total Federal Income		188,321
State General Apportionment		95,326,859
Other State Income		
Enrollment Fee Waiver Administration	404,511	
Education Protection Account	19,548,536	
Homeowner's Prop Tax Exemption	450,000	
Lottery	3,775,000	
Part-Time Faculty Compensation	630,940	
State Mandated Costs	15,650,000	
Total Other State Income		40,458,987
Local Income		
Property Taxes	26,533,830	
Food Sales / Commissions	81,000	
State Dated Checks (Resource 0800)	60,000	
Interest	250,000	
Enrollment Fees	8,637,656	
Nonresident Student Fees	2,935,079	
Transcript / Late Application Fees	133,000	
Other Student Fees	115,583	
Cosmetology / Dental Hygiene / Other Sales	74,500	
Leases and Rental Income	687,763	
Donations	5,617	
Miscellaneous Local Income	226,544	
Total Local Income		39,740,572
Other/Incoming Transfers		
Sales - Obsolete Equipment	8,800	
Indirect Costs Recovery	357,330	
Total Other/Incoming Transfers		366,130
Total Income		\$ 176,080,869
Total Available Funds		\$ 190,212,200

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 11, RESOURCE 1000 - UNRESTRICTED GENERAL FUND - EXPENDITURES

TENTATIVE OPERATING BUDGET  
 2015-2016

Object Code

1100	Regular Full-Time Teaching	\$ 29,645,920	
1200	Regular Full-Time Non-Teaching	12,696,798	
1300	Part-Time Hourly Teaching and Overload	26,357,554	
1400	Part-Time Hourly Non-Teaching	<u>1,464,759</u>	
	Total Academic Salaries		\$ 70,165,031
2100	Regular Full-Time and Part-Time Classified	26,112,960	
2200	Regular Full-Time Instructional aides	2,069,696	
2300	Student Help Non-Instructional and Classified Overtime	1,267,486	
2400	Student Help Instructional Aides	<u>420,072</u>	
	Total Classified Salaries		29,870,214
3000	Employee Benefits		37,513,429
4000	Books and Supplies		2,205,878
5000	Services and Operating Expenditures		37,127,392
6000	Capital Outlay		952,452
7300	Interfund Transfers		
	To Resource 4130	<u>1,270,000</u>	
	Total Interfund Transfers		1,270,000
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(429,923)	
	Center for Social Justice (Resource 1120)	137,524	
	Customized Solutions (Resource 1170)	(53,283)	
	College Work Study (Resource 1190)	327,494	
	DSP&S (Resource 1190)	665,157	
	Veterans Education (Resource 1190)	<u>4,842</u>	
	Total Intrafund Transfers		<u>651,811</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 179,756,207
7900	Contingency / Reserve		<u>10,455,993</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 190,212,200</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 57,528
Local Income		
Interest	\$ 1,234	
Rents and Leases	1,864	
Parking Permits/Fines	<u>2,982,551</u>	
Total Local Income		<u>2,985,649</u>
Total Available Funds (TAF)		<u>\$ 3,043,177</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,551,017
3000	Employee Benefits	614,268
4000	Book and Supplies	49,712
5000	Services and Operating Expenditures	677,272
6000	Capital Outlay	<u>237,277</u>
	Total Expenditures	3,129,546
7900	Contingency/Reserve/(Deficit)	<u>(86,369)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 3,043,177</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1070 - STUDENT HEALTH

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 2,131,667
Local Income		
Health Fees	\$ 1,341,700	
Interest	7,546	
Other	<u>47,100</u>	
Total Local Income		<u>1,396,346</u>
Total Available Funds (TAF)		<u>\$ 3,528,013</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 425,622
2000	Classified Salaries	652,633
3000	Employee Benefits	308,169
4000	Book and Supplies	94,850
5000	Services and Operating Expenditures	302,595
6000	Capital Outlay	<u>82,786</u>
	Total Expenditures	1,866,655
7900	* Contingency/Reserves	<u>1,661,358</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,528,013</u>

\* 5% Contingency reserve calculated from TAF equals \$176,401

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 11, RESOURCE 1080 - COMMUNITY EDUCATION

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1	\$ (248,242)
Local Income	<u>177,806</u>
Total Available Funds (TAF)	<u>\$ (70,436)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,272
2000	Classified Salaries	99,977
3000	Employee Benefits	25,075
4000	Book and Supplies	1,200
5000	Services and Operating Expenditures	<u>98,043</u>
	Total Expenditures	228,567
7900	Contingency/Reserves/(Deficit)	<u>(299,003)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ (70,436)</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 11, RESOURCE 1090 - PERFORMANCE RIVERSIDE

TENTATIVE OPERATING BUDGET  
 2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ (820,173)
Local Income		
Donations	\$	62,000
Box Office Receipts		250,000
Interest Income		20
Other Local Income		36,902
Intrafund Transfers from Resource 1110		<u>275,000</u>
Total Income		<u>623,922</u>
Total Available Funds (TAF)		<u>\$ (196,251)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,025
2000	Classified Salaries		166,016
3000	Employee Benefits		73,097
4000	Book and Supplies		11,163
5000	Services and Operating Expenditures		<u>211,315</u>
	Total Expenditures		469,616
7900	Contingency/Reserves/(Deficit)		<u>(665,867)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves			<u>\$ (196,251)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 11, RESOURCE 1110 - BOOKSTORE (CONTRACTOR-OPERATED)

TENTATIVE OPERATING BUDGET  
 2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 48,495
Local Income		
Commissions	\$ 1,099,276	
Interest	<u>223</u>	
Total Local Income		<u>1,099,499</u>
Total Available Funds (TAF)		<u>\$ 1,147,994</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 43,600
7390	Interfund Transfer to Resource 3200	356,406
8999	Intrafund Transfer to Resource 1000	429,923
8999	Intrafund Transfer to Resource 1090	<u>275,000</u>
	Total Expenditures	1,104,929
7900	* Contingency/Reserves	<u>43,065</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	<u>\$ 1,147,994</u>

\* 5% Contingency reserve calculated from TAF equals \$57,400

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1120 - CENTER FOR SOCIAL JUSTICE AND CIVIL LIBERTIES

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$	1,047
Local Income			
Interest	\$	100	
Other Local Income		<u>25,000</u>	
Total Local Income			25,100
Intrafund Transfer From Resource 1000 - General Fund			<u>137,524</u>
Total Income			<u>162,624</u>
Total Available Funds (TAF)		\$	<u>163,671</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	78,650
3000	Employee Benefits		43,234
4000	Book and Supplies		1,100
5000	Services and Operating Expenditures		<u>39,687</u>
Total Expenditures			162,671
7900	* Contingency/Reserves		<u>1,000</u>
Total Resource 1120 Expenditures Including Contingency/Reserves		\$	<u>163,671</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 11, RESOURCE 1170 - CUSTOMIZED SOLUTIONS

TENTATIVE OPERATING BUDGET  
 2015-2016

INCOME

Estimated Beginning Balance, July 1		\$	(84,486)
Local Income			
Interest	\$	300	
Contract Revenue		<u>1,266,915</u>	
Total Local Income			<u>1,267,215</u>
Total Available Funds (TAF)		\$	<u>1,182,729</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	12,399
2000	Classified Salaries		144,785
3000	Employee Benefits		67,394
4000	Book and Supplies		156,127
5000	Services and Operating Expenditures		925,251
6000	Capital Outlay		32,500
8999	Intrafund Transfer to Resource 1000		<u>53,283</u>
	Total Expenditures		1,391,739
7900	Contingency/Reserves/(Deficit)		<u>(209,010)</u>
Total Resource 1170 Expenditures Including Contingency/Reserves			\$ <u>1,182,729</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1180 - REDEVELOPMENT PASS-THROUGH

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 7,294,577
Local Income		
Rents and Leases	\$ 6,000	
Interest	30,300	
Redevelopment Agency Agreements	<u>1,395,500</u>	
Total Local Income		<u>1,431,800</u>
Total Available Funds (TAF)		<u>\$ 8,726,377</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 380,028
6000	Capital Outlay	<u>6,204,245</u>
	Total Expenditures	6,584,273
7900	* Contingency/Reserves	<u>2,142,104</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 8,726,377</u>

\* 5% Contingency reserve calculated from TAF equals \$436,319

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME

TENTATIVE OPERATING BUDGET  
 2015-2016

Estimated Beginning Balance, July 1 \$           -

Federal Income

Bulletproof Vest Partnership	\$	51	
College Connection		97,608	
College Connection II		68,890	
Community Tech Ed Regional Consortia		220,000	
Community Tech Ed Transitions		135,357	
ECS Consortium Grant		18,750	
Federal and State Technology		10,941	
Federal Work Study		978,112	
Foster & Kinship Care		67,128	
Moreno Valley Project TAP		1,037,646	
NSF - Supply Chain Technology Education		594,740	
Perkins Title I-C		1,093,259	
Procurement Assistance		438,224	
Riverside Urban Area Security Initiative		2,275	
Student Support Services RISE Norco		106,700	
Student Support Services TRIO MV		251,201	
Student Support Services TRIO Norco		72,690	
Student Support Services TRIO Riverside		54,671	
TANF 50%		183,612	
Title V Answering the Call		139,877	
Title V HSI Coop Norco/CSUSB		205,480	
Title V HSI Pathways to Excellence		853,071	
Title V HSI STEM and Articulation		1,134,770	
Title V Norco Portal to Your Future		172,489	
Tri-Tech SBDC		467,179	
UCR/USDA Nano Water Research		26,548	
Trade Adjustment Assistance		2,529,301	
Upward Bound TRIO AUSD		508,858	
Upward Bound TRIO Centennial HS		393,767	
Upward Bound TRIO Corona HS		332,564	
Upward Bound TRIO Riverside		409,413	
Upward Bound TRIO Vista Del Lago HS		363,618	
Veterans Education		20,888	
Workability Grant		<u>290,060</u>	
Total Federal Income			13,279,738

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME

TENTATIVE OPERATING BUDGET  
2015-2016

State Income

AB 86 Adult Education Consortium Planning	182,666
Basic Skills	799,595
CalWorks	783,344
CalWorks Set-Aside	80,000
CTE Enhancement Fund	1,769,599
Deputy Sector Navigator: Global Trade 14/15	135,328
Deputy Sector Navigator: Global Trade 15/16	200,000
DSP&S Allocation	2,939,741
Enrollment Growth for ADN-RN 15/16	406,187
EOPS - CARE	128,933
EOPS Allocation	1,383,506
Faculty and Staff Diversity	13,682
First 5 Riverside Access & Quality Initiative	133,178
Foster & Kinship Care Education	68,813
Foster Paren Pre-Training	117,960
GO-BIZ	7,040
Instructional Equipment	1,456,213
Lottery	858,597
Middle College High School	90,000
Sector Navigator: Global Trade & Logistics 15/16	372,500
SFAA - Base	393,034
SFAA - Capacity	892,347
Song Brown PA #13-4212	119,146
Song Brown PA #13-4199	22,597
Song Brown RN 13/15	64,759
Song Brown RN 14/16	179,114
Song Brown RN 15/17	200,000
Song Brown RN Special Programs 13/15	30,828
Song Brown RN Special Programs 15/17	125,000
Staff Development	2,789
Student Equity	2,903,732
Student Financial Assistance Program - Fiscal Coord	486,298
Student Success & Support Program	<u>5,046,983</u>

Total State Income

22,393,509

Local Income

4Faculty Web Services	8437
CACT Seminars	23,432
Career Ladders Program	934
College Connection II	9,000
Created Equal: America's Civil Rights Struggle	1,200

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME (continued)

TENTATIVE OPERATING BUDGET  
2015-2016

Federal and State Technology Cash Match	27,809	
Foster Youth Advocacy Program	3,576	
Foster Youth Stuart Grant	56,585	
Foster Youth Support Services	80,877	
Gateway to College	255,864	
Higher One - Financial Literacy Counts	208	
Intr'l Student Capital Outlay Surcharge	736,536	
Kaiser Permanente MVC Dental Hygiene	21,250	
Leadership Academy	4,250	
Middle College High School - Val Verde	58,618	
Middle College High School - Moreno Valley	75,000	
Nuview USD Early College High School	279,624	
Procurement Assistance Center Income	10,066	
Regional Health Occupations	2,000	
Riverside County Board of Supervisors	5,507	
Sector Navigator Income	29,650	
Student Health Wellness Center	11,551	
Tri-Tech SBCD Cash Match	278,751	
Tri-Tech SBCD Seminars	2,706	
United Way - STEM "U" Late Your Mind	16,393	
Upward Bound Math & Science MVUSD	<u>30,000</u>	
Total Local Income		2,029,824
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	327,494	
Veterans Education	<u>4,842</u>	
Total Interfund and Intrafund Transfers		<u>997,493</u>
Total Income		<u>38,700,564</u>
Total Available Funds		<u>\$ 38,700,564</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - EXPENDITURES

TENTATIVE OPERATING BUDGET  
2015-2016

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 4,016,996
2000	Classified Salaries	9,878,025
3000	Employee Benefits	4,560,154
4000	Book and Supplies	6,672,792
5000	Services and Operating Expenditures	7,964,193
6000	Capital Outlay	4,897,587
7600	Book Grants / Bus Passes	710,817
7900	Contingency / Reserves	<u>                  -</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 38,700,564</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 32, RESOURCE 3200 - FOOD SERVICES

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		<u>\$ 757,174</u>
Local Income		
Food Sales/Commissions	\$ 2,357,799	
Pepsi Sponsorship	97,685	
Interest	<u>2,125</u>	
Total Local Income		2,457,609
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>256,503</u>
Total Income		<u>2,714,112</u>
Total Available Funds (TAF)		<u>\$ 3,471,286</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 965,898
3000	Employee Benefits	344,849
4000	Books and Supplies	1,147,947
5000	Services and Operating Expenditures	201,534
6000	Capital Outlay	<u>46,112</u>
	Total Expenditures	2,706,340
7900	* Contingency/Reserves	<u>764,946</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 3,471,286</u>

\* 5% Contingency reserve calculated from TAF equals \$173,564

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 33, RESOURCE 3300 - CHILD CARE

TENTATIVE OPERATING BUDGET  
 2015-2016

INCOME

Estimated Beginning Balance, July 1		\$	332,760
Federal Income			
Lunch Program	\$	50,500	
State Income			
Tax Bailout Funds		70,348	
Local Income			
Parent Fees	\$	1,031,000	
Interest Income		680	
Other Local Revenue		<u>64</u>	
Total Local Income		<u>1,031,744</u>	
Interfund Transfer From Resource 1110 - Bookstore Fund			<u>99,903</u>
Total Income			<u>1,252,495</u>
Total Available Funds (TAF)			<u>\$ 1,585,255</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	671,528
2000	Classified Salaries		188,451
3000	Employee Benefits		139,138
4000	Books and Supplies		49,100
5000	Services and Operating Expenditures		74,005
6000	Capital Outlay		<u>48,530</u>
	Total Expenditures		1,170,752
7900	* Contingency/Reserves		<u>414,503</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves		<u>\$ 1,585,255</u>

\* 5% Contingency reserve calculated from TAF equals \$79,263

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4100 - STATE CONSTRUCTION/SCHEDULED MAINTENANCE

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income	\$ 3,266,780		
Local Income	215,808		
Intrafund Transfer from Resource 4170	<u>49,131</u>		
Total Income			<u>3,531,719</u>
Total Available Funds (TAF)		\$	<u>3,531,719</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>3,531,719</u>
	Total Expenditures		3,531,719
7900	Contingency/Reserves		<u>-</u>
Total Resource 4100 Expenditures Including Contingency/Reserves		\$	<u>3,531,719</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4130 - LA SIERRA CAPITAL

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		<u>\$ 7,586,519</u>
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000 - General Fund	<u>1,270,000</u>	
Total Income		<u>1,290,000</u>
Total Available Funds (TAF)		<u>\$ 8,876,519</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 8,876,519</u>
	Total Expenditures	8,876,519
7900	Contingency/Reserves	<u>                  -</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 8,876,519</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1	\$ 2,165,839
Local Income	<u>15,000</u>
Total Available Funds (TAF)	<u>\$ 2,180,839</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 625,563
3000	Employee Benefits	313,927
5000	Services and Operating Expenses	123,289
6000	Capital Outlay	1,886,607
8999	Intrafund Transfers to Resource 4100	<u>49,131</u>
	Total Expenditures	2,998,517
7900	Contingency/Reserve/(Deficit)	<u>(817,678)</u>
	Total Resource 4170 Expenditures Including Contingency/Reserves	<u>\$ 2,180,839</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1	\$ 13,539,564
Local Income	<u>1,217,138</u>
Total Available Funds (TAF)	<u>\$ 14,756,702</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 40,829,455</u>
	Total Expenditures	40,829,455
7900	Contingency/Reserves/(Deficit)	<u>(26,072,753)</u>
	Total Resource 4180 Expenditures Including Contingency/Reserves	<u>\$ 14,756,702</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4190 - 2015E CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1	\$ -
Local Income	<u>44,788,378</u>
Total Available Funds (TAF)	<u>\$ 44,788,378</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 44,788,378</u>
	Total Expenditures	44,788,378
7900	Contingency/Reserves	<u>-</u>
	Total Resource 4190 Expenditures Including Contingency/Reserves	<u>\$ 44,788,378</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6100 - SELF-INSURED PPO HEALTH PLAN

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$	(51,019)
Local Income			
Interest	\$	3,000	
Self-Insurance Health Plan Assessments from other Funds		<u>6,200,000</u>	
Total Local Income			<u>6,203,000</u>
Total Available Funds (TAF)		\$	<u>6,151,981</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	83,840
3000	Employee Benefits		36,060
5000	Services and Operating Expenditures		<u>4,988,795</u>
	Total Expenditures		5,108,695
7900	Contingency/Reserves		<u>1,043,286</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	\$	<u>6,151,981</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6110 - SELF-INSURED WORKERS' COMPENSATION

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 4,626,910
Local Income		
Interest	\$ 20,000	
Insurance	32,847	
Workers Compensation Premium Assessments from other Funds	<u>2,185,000</u>	
Total Local Income		<u>2,237,847</u>
Total Available Funds (TAF)		<u>\$ 6,864,757</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 283,891
3000	Employee Benefits	95,333
4000	Books and Supplies	12,000
5000	Services and Operating Expenditures	1,964,897
6000	Capital Outlay	<u>271,892</u>
	Total Expenditures	2,628,013
7900	Contingency/Reserves	<u>4,236,744</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 6,864,757</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6120 - SELF-INSURED GENERAL LIABILITY

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Estimated Beginning Balance, July 1		\$ 270,335
Local Income		
Interest	\$ 2,000	
General Liability Premium Assessments from other Funds	<u>1,480,000</u>	
Total Local Income		<u>1,482,000</u>
Total Available Funds (TAF)		<u>\$ 1,752,335</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 109,189
3000	Employee Benefits	36,667
4000	Books and Supplies	2,500
5000	Services and Operating Expenditures	1,233,647
6000	Capital Outlay	<u>3,000</u>
	Total Expenditures	1,385,003
7900	Contingency/Reserves	<u>367,332</u>
	Total Resource 6120 Expenditures Including Contingency/Reserves	<u>\$ 1,752,335</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 58,000,000		
FSEOG Student Grants and Book Waivers	1,185,000		
Federal Work Study	1,145,000		
Direct Loans	<u>5,200,000</u>		
Total Federal Income			<u>65,530,000</u>
Total Available Funds (TAF)			<u>\$ 65,530,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers		<u>\$ 65,530,000</u>
	Total Student Federal Grants		<u>\$ 65,530,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>3,790,000</u>
Total Available Funds (TAF)	<u>\$ 3,790,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$ <u>3,790,000</u>
	Total State of California Student Grants	<u>\$ 3,790,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL SCHOLARSHIPS STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1	\$ 34,652
Local Scholarships	<u>500,000</u>
Total Available Funds (TAF)	<u>\$ 534,652</u>

EXPENDITURES

Object Code

7510	Student Grants	<u>\$ 534,652</u>
	Total Local Scholarships Student Grants	<u>\$ 534,652</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

TENTATIVE OPERATING BUDGET  
2015-2016

INCOME

Unaudited Beginning Balance, July 1		\$ 1,468,254
Local Income		
Student Fees	\$ 1,000,000	
Interest	400	
Athletic Events	23,000	
Commissions	<u>20,000</u>	
Total Local Income		<u>1,043,400</u>
Total Available Funds (TAF)		<u>\$ 2,511,654</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 135,400	
906	Athletics	221,100	
910	Associated Students of Riverside City College	213,385	
921	Associated Students of Norco College	135,500	
924	Norco - Organizations Funding	124,500	
930	Associated Students of Moreno Valley College	<u>279,786</u>	
	Total Expenditures		\$ 1,109,671
	Contingency		<u>1,401,983</u>
	Total ASRCC Accounts		<u>\$ 2,511,654</u>

## Agenda Item (IV-D-1)

Meeting 4/7/2015 - Committee

Agenda Item Committee - Resources (IV-D-1)

Subject Presentation on FY 2015-16 Riverside Community College District Budget Planning

College/District District

Information Only

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### Background Narrative:

Staff will present a report on the District's FY 2015-16 budget planning efforts for the Board's review and information.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services

### Attachments:

[04072015\\_FY2015-2016 RCCD Budget Planning Presentation](#)





# **FY 2015-2016 BUDGET PLANNING**

April 7, 2015



❑ **Release of the Governor's FY 2015-16 Budget**

**Proposal is the beginning of the budget**

**development process...not the end...which we need**

**to be mindful of as we gauge the impact of the**

**proposal in conjunction with our preliminary**

**budget estimates.**



**GOVERNOR'S FY 2015-16  
BUDGET PROPOSAL  
COMMUNITY COLLEGE SYSTEM  
AND  
RIVERSIDE COMMUNITY COLLEGE DISTRICT**



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

**Unrestricted Ongoing Revenues**

Growth/Access (2.0%/2.19 %)

COLA (1.58%)

Basic Allocation Increase

Total Unrestricted Ongoing Revenues

**State**

**RCCD**

\$ 106.9

\$ 2.8

\$ 92.4

\$ 2.1

\$ 125.0

\$ 2.8

\$ 324.3

\$ 7.7

**Unrestricted One-Time Revenues**

State Mandate Block Grant

Total Unrestricted Revenues

\$ 351.3

\$ 8.2

\$ 675.6

\$ 15.9



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

**Restricted Revenues**

Student Success and Student Equity  
 Proposition 39 - Energy Revenues  
 Total Restricted Revenues

**State**

\$ 200.0  
 \$ 39.6  
\$ 239.6

**RCCD**

\$ 4.7  
 \$ 0.7  
\$ 5.4

**Other**

Career Technical Education  
 Adult Education  
 Apprenticeship  
 Apportionment Deferral Retirement  
 Enhanced Non-Credit Rate Equalization  
 Total Other

\$ 48.0  
 \$ 500.0  
 \$ 29.1  
 \$ 94.5  
\$ 49.0  
\$ 720.6



**BUDGET PLANNING**  
**FY 2014-2015**  
**ENDING BALANCE ESTIMATE**



# FY 2014–15 Credit FTES Projections

Base FTES	25,648.72
Growth/Access at P1 (Planned 882.24 at 3.43%; Actual 4.96%)	<u>1,272.02</u>
Total Funded FTES	26,920.74
Actual FTES (Educational Services as of 03/20/15)	<u>27,643.75</u>
Total Unfunded FTES	<u>(723.01)</u>
Unfunded FTES %	<u><u>2.69%</u></u>



*(In Millions)*

**FY 2014-15 Revenues**

Adopted Budget	<u>\$ 146.27</u>
FY 2012-13 Apportionment Adjustment	\$ 0.22
FY 2013-14 Apportionment Adjustment	(0.32)
FY 2014-15 Additional Access Funding*	1.73
Other	<u>(0.33)</u>
Total Revenue Adjustments	<u>\$ 1.30</u>
Net Revenues	<u>\$ 147.57</u>

\***NOTE** - Softening enrollment demand within the system has resulted in additional FTES to redistribute to districts that have unfunded FTES. At P1, the District received funding for an additional 389.78 credit FTES and an additional 36.26 non-credit FTES.





*(In Millions)*

**FY 2014-15 Expenditures**

Adopted Budget	<u>\$ 151.21</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 0.57
Supplies and Services	4.81
Capital Outlay	<u>0.64</u>
Total Expenditure Budget Savings	<u>\$ 6.02</u>
Net Expenditures	<u>\$ 145.19</u>
Net Current Year Estimated Surplus	\$ 2.38
Beginning Balance at July 1, 2014	<u>12.74</u>
Estimated Ending Balance at June 30, 2015	<u><u>\$ 15.12</u></u>
Estimated Ending Balance Percentage	<u><u>9.43%</u></u>



# **BUDGET PLANNING FY 2015-2016**



# FY 2015–16 Credit FTES Projections

Base FTES	26,920.74
Growth/Access (System 2.0%; RCCD 2.19%)*	<u>589.56</u>
Total Funded FTES	27,510.30
Unfunded FTES (3.47%)	<u>955.34</u>
FTES Ceiling	<u><u>28,465.64</u></u>
FY 2014-15 Actual FTES (Educational Services as of 03/20/15)	<u>27,643.75</u>
FTES Needed to Achieve FY 2015-16 Ceiling	<u><u>821.89</u></u>
FTES Needed to Achieve FY 2015-16 Funded FTES	<u><u>133.45</u></u>

\*A new growth formula will be implemented by the State Chancellor’s Office in FY 2015-16. The factors to determine allocations under the new growth formula have not been agreed upon yet by the State Chancellor’s Office Advisory Workgroup on Fiscal Affairs. Preliminarily, the District’s growth percentage under the new growth formula is 2.19%.



*(In Millions)*

**FY 2015-16 Ongoing Revenue Budget**

Beginning Revenue Budget	\$ 145.13
FY 2014-15 Apportionment Increase	1.74
FY 2015-16 Apportionment:	
COLA (1.58%)	2.21
Access (2.19%)	2.78
Deficit (.55%)	(0.80)
Basic Allocation	2.80
Other	<u>0.28</u>
Total Ongoing Revenue Budget	<u>\$ 154.14</u>



*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget**

Beginning Expenditure Budget	<u>\$ 151.21</u>
Compensation Adjustments:	
COLA Pass-Through for Salaries (1.58%)	\$ 1.80
Step/Column/Growth/Placement/Classification	1.05
Employee Benefits	2.54
Full-Time Faculty Positions (8)	1.02
Part-time Faculty and Overload Adjustment	
for FY 2014-15 and FY 2015-16 Growth	2.67
Contracts and Agreements	0.20



*(In Millions)*

**FY 2015-16 Ongoing Expenditure Budget (continued)**

Utilities	0.30
PARS Early Retirement Incentive Payoff	(0.44)
New Facilities Operating Costs (CAADO/CSA)	0.50
Legal Expense	0.30
Election Cost	(0.60)
Other	<u>0.51</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 9.85</u>
Total Ongoing Expenditure Budget	<u>\$ 161.06</u>
Net Ongoing Budget Shortfall	<u><u>\$ (6.92)</u></u>



*(In Millions)*

**FY 2015-16 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 1.14
FY 2014-2015 State Mandate Block Grant Elimination	(1.14)
FY 2015-2016 State Mandate Block Grant	<u>8.24</u>
Total One-Time Revenue Budget	<u>\$ 8.24</u>

**FY 2015-16 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ -
FY 2015-2016 State Mandate Block Grant:	
Capital Outlay:	
Non-Instructional Technology	0.50
ADA Remediation	0.50
College Allocation	<u>2.00</u>
Total One-Time Expenditure Budget	<u>\$ 3.00</u>
Net One-Time Budget Surplus	<u><u>\$ 5.24</u></u>



*(In Millions)*

**Summary**

Net Ongoing Budget Shortfall	\$ (6.92)
Net One-Time Budget Surplus	<u>5.24</u>
Total Revenue and Expenditure Difference	\$ (1.68)
Estimated Beginning Balance at July 1, 2015	<u>15.12</u>
Total Available Funds	\$ 13.44
Less, 5% Ending Balance Target	<u>(9.76)</u>
Unallocated Amount	<u><u>\$ 3.68</u></u>





# **FY 2015-16 Budget Planning Issues**

## **□ Governor's Budget Proposal**

- Will it hold or will there be substantial changes?

## **□ New Growth Funding Formula**

- The impact on RCCD is still unknown.
- Will enrollment demand be sustained?

## **□ FY 2014-15 Results**

- Will we receive additional apportionment funding?
- Will we realize projected budget savings?

## **□ Negotiations**

- The results of negotiations, when they are known, will need to be programmed into the budget.



# **FY 2015-16 Budget Planning Issues**

(continued)

## ❑ **Ongoing Budget Shortfall**

- The year-over-year ongoing budget shortfall still persists, wherein ongoing expenditures exceed ongoing revenues.

## ❑ **One-Time Funds – State Mandate Block Grant**

- Will the proposed funding level be sustained?
- Will this funding source remain unrestricted?
- We must still provide for Scheduled Maintenance and Instructional Equipment.



# RECENT BUDGET HISTORY

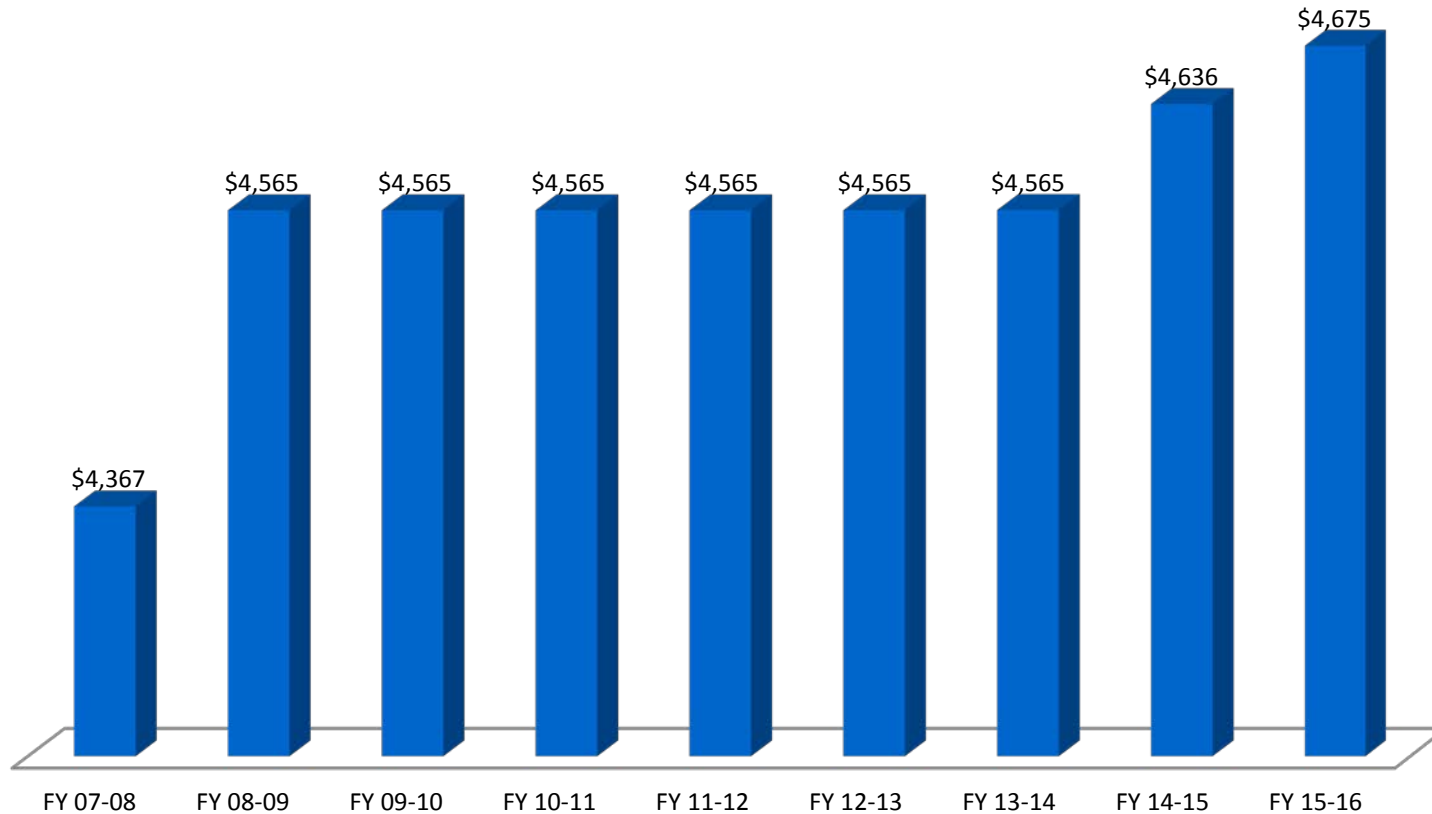


# Enrollment Fee Rate Per Unit



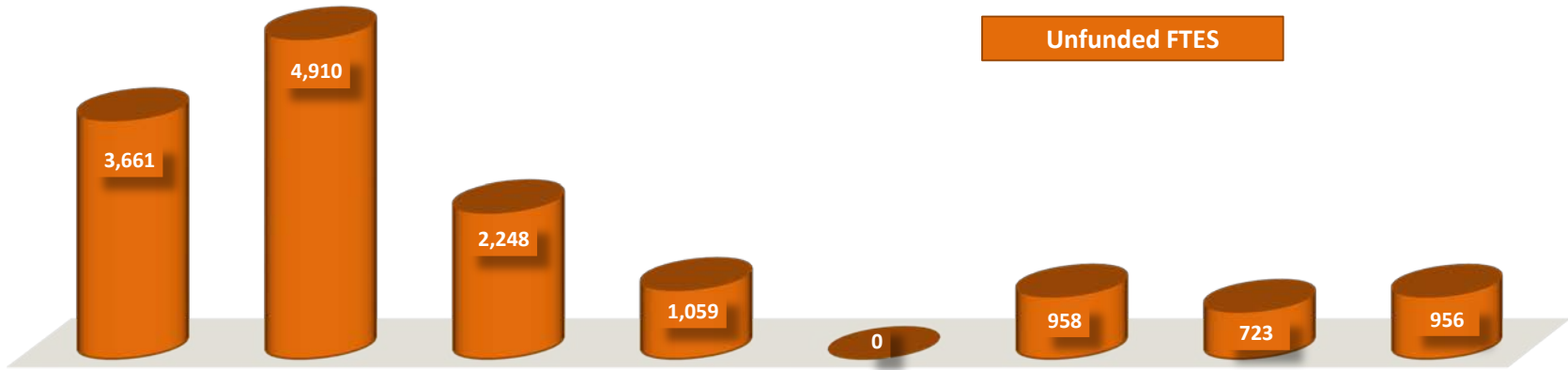


# CCC Base Funding Rate Per Credit FTES





# Credit FTES



FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15*	FY 15-16**	
27,010	26,051	26,785	24,738	25,052	25,649	26,921	27,510	Funded FTES
30,671	30,961	29,033	25,797	25,052	26,340	27,644	28,466	Actual FTES

\* Estimate as of 03/20/15

\*\* Based on Governor's Budget Proposal using new growth formula



# **FY 2015-2016 BUDGET DEVELOPMENT TIMELINE**



- **March-May**
  - Legislative Hearings
- **May**
  - May Revise Budget
  - Tentative RCCD Budget Completed
- **June**
  - Tentative RCCD Budget to Resources Committee
  - Second Principal Apportionment Report
  - Tentative RCCD Budget to Board of Trustees on June 16, 2015
- **July**
  - New Fiscal Year Begins on July 1, 2015
- **August**
  - State Budget Workshops/Advance Apportionment
  - RCCD Year-End Closing
  - Final RCCD Budget Completed
- **September**
  - Final RCCD Budget to Resources Committee
  - Final RCCD Budget to Board of Trustees on or before September 15, 2015



## Agenda Item (IV-D-1)

Meeting 2/3/2015 - Committee  
Agenda Item Committee - Resources (IV-D-1)  
Subject Presentation for FY 2015-16 Governor's Budget Proposal  
College/District District  
Information Only

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### Background Narrative:

Staff will present preliminary information for the Board's review on the FY 2015-16 Governor's Budget Proposal released on January 9, 2015.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services

### Attachments:

[02032015\\_FY 2015-16 Governor's Budget Proposal - Presentation](#)

**RCCD** | RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# **FY 2015-2016 Governor's Budget Proposal**

February 3, 2015

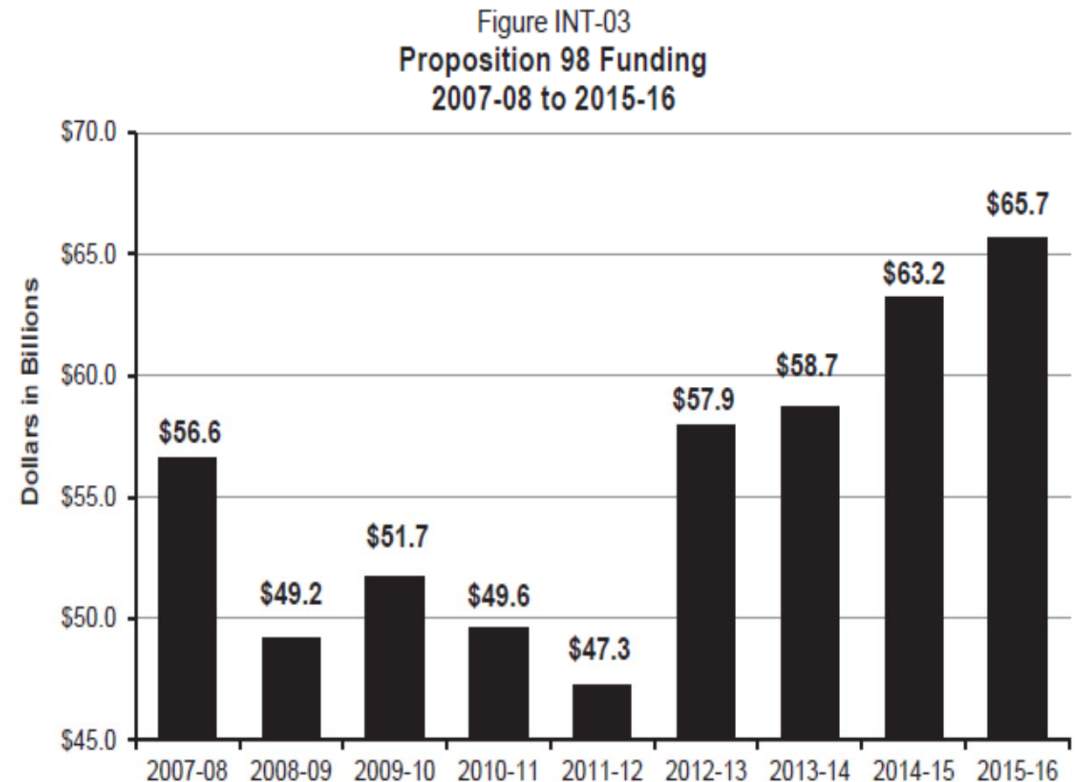


**Release of the Governor's  
FY 2015-16 Budget Proposal  
is just the beginning of the  
State budget process...**



# Strong Growth in the Proposition 98 Minimum Guarantee

- FY 2014-15 approved budget set the K-14 minimum guarantee at \$60.9 billion...Now revised to \$63.2 billion
- FY 2015-16 Governor estimates the guarantee at \$65.7 billion
  - A year over year increase of about 7.9%





# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

**Unrestricted Ongoing Revenues**

	<u>State</u>	<u>RCCD</u>
Access (2%/2.5 % - Equals 664 Credit FTES)	\$ 106.9	\$ 3.1
COLA (1.58%)	\$ 92.4	\$ 2.2
Base Allocation Increase	\$ 125.0	\$ 2.9
Total Unrestricted Ongoing Revenues	<u>\$ 324.3</u>	<u>\$ 8.2</u>

**Unrestricted One-Time Revenues**

State Mandate Block Grant	<u>\$ 351.3</u>	<u>\$ 8.2</u>
Total Unrestricted Revenues	<u>\$ 675.6</u>	<u>\$ 16.4</u>



# FY 2015-2016 Governor's Budget Proposal

*(In Millions)*

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
Student Success and Student Equity	\$ 200.0	\$ 4.7
Proposition 39 - Energy Efficiency Funds	\$ 39.6	\$ 0.7
Total Restricted Revenues	<u>\$ 239.6</u>	<u>\$ 5.4</u>
 <u>Other</u>		
Career Technical Education	\$ 48.0	
Adult Education	\$ 500.0	
Apprenticeship	\$ 29.1	
Apportionment Deferral Retirement	\$ 94.5	
Enhanced Non-Credit Rate Equalization	\$ 49.0	
Total Other	<u>\$ 720.6</u>	



## Items to Consider

- New Growth Formula
  - Will implementation be delayed?
    - Funded FTES Difference
      - 885 vs. 664
      - \$1.04 million



## Items to Consider (continued)

- State Mandate Block Grant
  - Will it hold?
    - Unrestricted vs. Restricted?
    - Redirected for specific purposes?
    - Amount reduced?
  - One-time funding





## Items to Consider (continued)

- Student Success and Student Equity
  - Will it hold?
  - Redirected to other Categorical Programs?
  - Match requirement?
- Proposition 30 begins to phase out in 2016
- PERS and STRS increases on average of \$1.20 million per year in each of the next 6 years