

Agenda Item (III-A)

Meeting	9/19/2017 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2017-2018 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 2017-2018 budget; and 2) Adopt the 2017-2018 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2017-2018 fiscal year. At the June 20, 2017 Board meeting, a Public Hearing on the FY 2017-2018 budget was set for 6:00 p.m. on September 19, 2017. 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 2017-2018 Riverside Community College District Budget.

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

[09192017_Detail by Resource – FY 2017-18 RCCD Final Budget](#)
[09192017_Presentation – FY 2017-18 Final Budget](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2017-2018

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 2017-2018 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, 2017 through June 30, 2018. 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 Alford, Corona/Norco, Jurupa, Moreno Valley, Riverside and Val Verde Unified School Districts.

Sensitive to community needs since its inception, Riverside Community College District (RCCD) 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, resource stewardship and planning.

DISTRICT VISION

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

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 pre-college, transferable, and career-technical courses leading to locally-approved and state-approved certificates, associate degrees, associate degrees for transfer, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information competency and technological literacy; expands communication skills, and promotes self-development and global awareness. To encourage student success, the College provides comprehensive learning and student support services; co-curricular activities; and community and art programs. RCC supports and empowers students as they work toward individual achievement, intellectual curiosity, and life-long learning.

THE FY 2017-2018 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2017-18 Enacted Budget

California State Budget, 2017-18

The approved \$122.5 billion 2017 Budget Act focuses State spending on the Governor's key priorities: investing in education; counteracting the effects of poverty; and improving the State's transportation infrastructure.

The 2017 Budget Act continues to prepare the State for the next recession by increasing the "Rainy Day Fund" under Proposition 2 by \$1.8 billion to \$8.5 billion. The budget focuses much of the new spending that was added after the May Revision to one-time activities.

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 a decade. The 2017-18 budget continues to pay down debt and liabilities as a result of past budgetary borrowing and State employee pension liabilities by another \$1.8 billion. In addition, \$6 billion will be paid to CalPERS as a supplemental payment to reduce unfunded liabilities, stabilize State contribution rates, and save \$11 billion over the next two decades.

The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and dropped to \$47.3 billion in 2011-12. Funding has reached \$74.5 billion in 2017-18, \$2.6 billion over the 2016 Budget Act. The Community Colleges share of Proposition 98 funding is 10.93% representing \$8.6 billion, an increase of \$270.2 million over the 2016 Budget Act level.

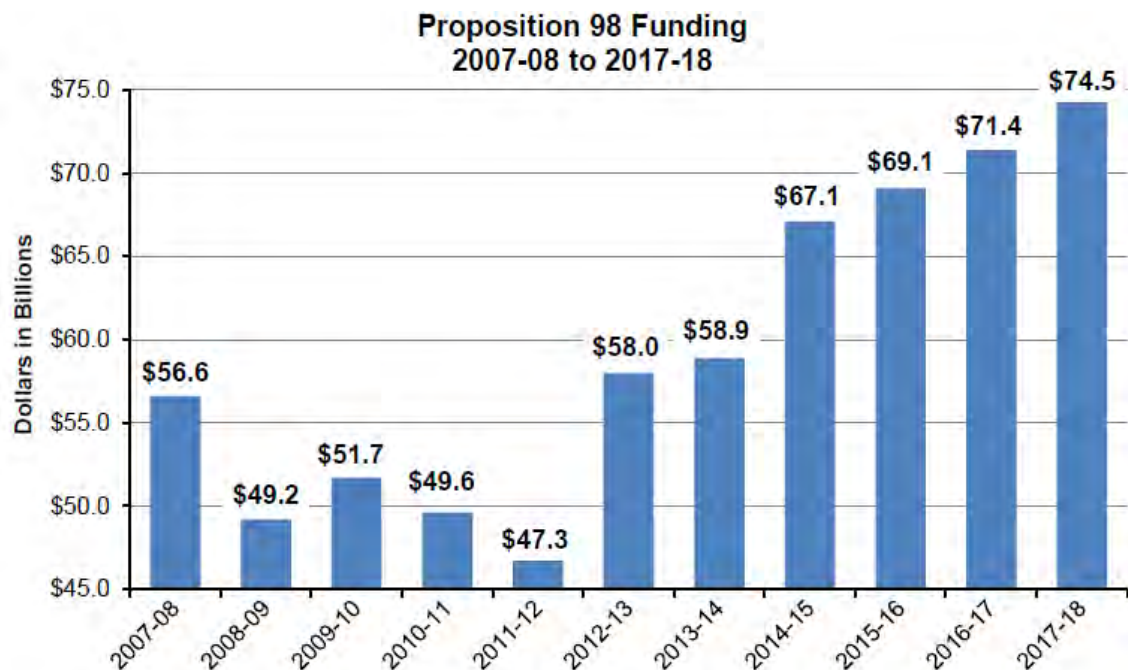
The State faces higher than normal risks and threats over the next several years from increasing reliance on one-time capital gains, an overdue recession and changes to federal fiscal policy. The 2017 Budget Act's reliance on capital gains is at an all-time high. The current economic expansion is approaching eight years, three years longer than the historical average of five years. Proposed federal policy changes to Medicaid, trade, immigration policy and the federal tax structure could have serious and detrimental effects on the State's economy and budget.

California State Budget, 2017-18

Proposition 98 Funding

K-14 education funding under Proposition 98 is expected to grow to \$74.5 billion in FY 2017-18 from \$71.4 billion in FY 2016-17, an increase 4.3 percent.

The community college system has seen revenues increase by \$587.8 million over the past three years as a direct result of Proposition 30 and an improving economy.



California Community Colleges

The major components of the 2017-18 California Community College budget are:

- Growth – \$57.8 million (1%). While 1% growth funding has been provided for the system, each district’s growth rate is determined based on their individual growth formula.
- COLA – \$97.6 million (1.56%)
- General Operating Base Increase – \$183.6 million
- RDA Backfill – \$31.7 million
- 2015-16 Apportionment Revenue in Excess of Entitlement – \$9.0 million
- Guided Pathways – \$150.0 million
- Innovation Awards – \$20.0 million
- Online Education Initiative – \$10.0 million
- Integrated Library System – \$6.0 million

California State Budget, 2017-18

- Community College Completion Grant – \$25.0 million
- Full-Time Student Success Grant – \$25.0 million
- Veteran’s Resource Centers – \$12.0 million
- Categorical Program COLA – \$5.7 million
- Part-Time Faculty Office Hours – \$5.0 million
- Umoja Program Development and Expansion – \$2.5 million
- Financial Aid Administration – \$1.0 million
- Mental Health Services Training and Support – \$4.5 million
- Title IX Training and Support – \$2.5 million
- Hunger Free Campus Grants – \$2.5 million
- Cal Grant C Increase – \$1.7 million
- UC Berkeley’s Inmate Education – \$.25 million
- Compton Community College Transition to College Status – \$11.3 million
- Academic Senate Cal-ID – \$1.0 million
- Deferred Maintenance/Instructional Equipment/Water Conservation – \$76.9 million
- Proposition 39 - Energy Efficiency Programs – \$39.0 million
- Proposition 51 Bond Facilities Projects – 17 out of 29 approved projects will be funded

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2017-2018**

The District prepared 2017 budget projections following release of the Governor's initial budget proposal on January 10, 2017 by taking into consideration both increased revenues and increased costs. Budget planning information was presented to the Board of Trustees on April 21, 2017.

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 2017-2018 Tentative Budget pending passage of the State budget, year-end closing results, final enrollment numbers, and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

BUDGET OVERVIEW

ENROLLMENTS

District enrollment information between 2004-05 and 2017-18 is presented in Exhibit A and Exhibit B.

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 2016-17, the District fell short of achieving its FTES target by 880 FTES. The District Enrollment Management Committee (DEMC) engaged in discussions about the potential reasons for the shortfall and the colleges developed extensive enrollment plans to recover the prior year shortfall and achieve modest growth for the 2017-18 academic year. In addition, the DEMC agreed to “rollback” 880 FTES from the Summer 2017 session to FY 2016-17, which is permissible under FTES attendance accounting regulations.

For fiscal 2017-18, the District anticipates receiving an additional 66 funded credit FTES, representing an increase over the prior year of .22%. The District’s funded enrollment target is 29,645 FTES and expects it to be fully funded. Target FTES by college follows:

<u>College</u>	FY 2017-2018 Credit FTES Target	Credit FTES %
RCC	15,948.96	53.80
NC	6,847.97	23.10
MVC	6,847.97	23.10
Total	<u>29,644.90</u>	<u>100.00</u>

Enrollments will need to be closely monitored in FY 2017-18 to ensure that FTES targets are realized. 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 1.26% provided to the District in the Advance Apportionment and more than the District’s budgeted FTES growth rate of .22%.

Exhibit A Riverside Community College District

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

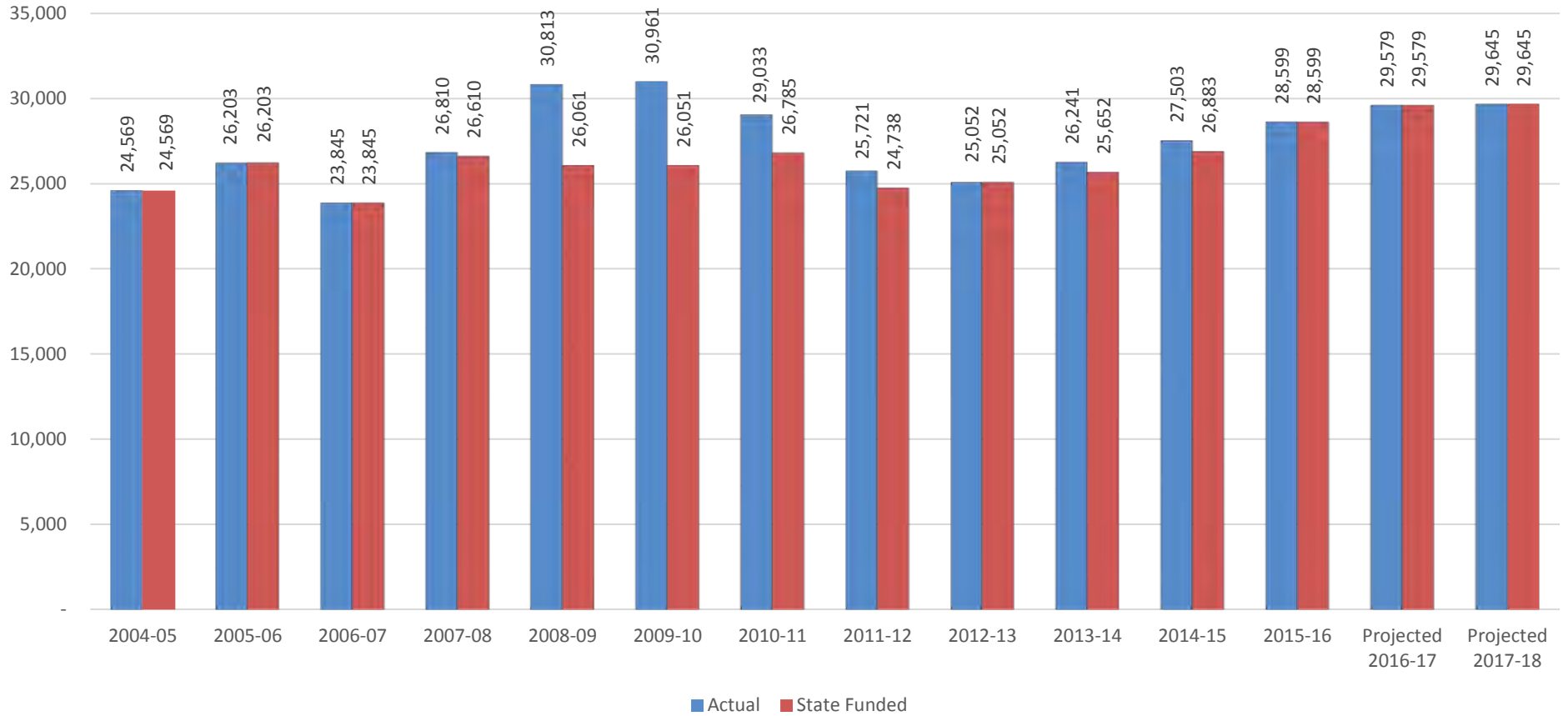


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Projected</u> <u>2016-17*</u>	<u>Projected</u> <u>2017-18**</u>
<u>Total FTES</u>	26,327.45	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33	30,456.98
Resident	25,857.72	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34	29,718.51
Nonresident	469.73	512.54	592.07	606.91	656.72	723.99	738.47
<u>Resident FTES</u>							
Credit	25,720.52	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89	29,644.90
Noncredit	137.20	66.33	159.63	156.86	82.80	73.45	73.61
<u>Nonresident FTES</u>							
Credit	466.75	510.61	588.03	603.65	655.33	720.63	735.04
Noncredit	2.98	1.93	4.04	3.26	1.39	3.36	3.43
<u>Basic Skills</u>	2,325.22	2,203.46	2,558.56	2,712.55	2,766.65	2,557.62	2,608.77
<u>State-Funded FTES</u>							
Resident Credit	24,737.57	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89	29,644.90
Resident Noncredit	106.97	66.33	159.63	156.86	82.80	73.45	73.61
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	982.95	-	588.28	620.34	-	0.00	0.00
Resident Noncredit	30.23	-	-	-	-	0.00	0.00

* Total Projected FTES numbers for FY 2016-2017 are based on reported amounts at P3. The final 2016-2017 Apportionment Attendance Report revisions, if any, are due to the State Chancellor's Office at the end of October 2017.

** Total Projected FTES for FY 2017-2018 are based on .22% growth as approved by the District Enrollment Management Committee versus the State approved growth rate of 1.26%.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>
<u>Total FTES</u>	25,088.61	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17	29,609.61
Resident	24,666.13	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04	29,148.89
Nonresident	422.48	465.28	436.49	517.62	600.86	511.13	460.72
<u>Resident FTES</u>							
Credit	24,569.01	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73	29,033.06
Noncredit	97.12	120.63	122.83	201.79	298.09	224.31	115.83
<u>Nonresident FTES</u>							
Credit	418.96	460.83	436.49	517.62	600.86	510.66	457.76
Noncredit	3.52	4.45	-	-	-	0.47	2.96
<u>Basic Skills</u>	1,915.66	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11	2,146.02
<u>State-Funded FTES</u>							
Resident Credit	24,569.01	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08	26,785.38
Resident Noncredit	97.12	120.63	122.83	196.47	206.49	194.30	115.83
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	-	-	199.76	3,803.80	4,909.65	2,247.68
Resident Noncredit	-	-	-	5.32	91.60	30.01	-

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 C) are projected at \$184.25 million for fiscal 2018. Key components include:

1. ***State Funding***
 - a. COLA – \$2.52 million (1.56%)
 - b. Growth – \$.34 million (1.00% for the State system, 1.26% for the District at the Advance Apportionment date, .22% budgeted)
 - c. Part-Time Faculty Compensation – The District will receive \$.60 million...\$.02 million increase over fiscal 2017.
 - d. Lottery Revenue – \$4.40 million, which is \$.20 million above the prior year level.
 - e. State Mandate Block Grant – The District will receive \$.82 million in ongoing mandate funds...\$.03 million over the prior year.
 - f. General Operating Base Increase – The general operating base increase of \$4.47 million represents ongoing funding provided by the state to assist in addressing increasing costs and 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. RDA Backfill – This represents one-time funds to backfill for lower than estimated Redevelopment Agency revenues. The District’s estimated share is \$.78 million.
 - h. 2015-16 Apportionment Revenue in excess of the entitlement – The District anticipates receiving \$.22 million.
2. ***Nonresident Tuition*** – \$3.86 million, which is \$1.01 million above the prior year level as a result of a significant increase to the per unit rate (\$211 to \$234) and an increase to the number of non-resident units taken.
3. ***Enrollment Fee Revenue*** – Projected at \$10.34 million.
4. ***Indirect Cost Recovery Revenue*** – Projected at \$.74 million, an increase of \$.38 million over the prior year.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

EXPENDITURES

Within the funds available for the 2017-18 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 2017-18 Resource 1000 budget reflects the following major items of expenditure (Exhibit D):

1. Compensation

- a. Full-time Salary – \$3.53 million has been provided for a 2.00% contractual salary increase plus COLA of 1.56%
- b. Associate Faculty Salary – \$.98 million has been provided for a 2.5% salary increase plus COLA of 1.56% and enrollment growth.
- c. Step and Column/Growth/Placement and Other Personnel Adjustments – A \$1.40 million increase.
- d. Health and Life Insurance Benefits – An increase of \$1.45 million, representing an overall increase of 6.21% over the prior year. Total health and life insurance benefits is \$24.86 million, of which approximately \$2.38 million is attributable to retired employees under age 65.
- e. CalSTRS – An increase to the STRS employee contribution rate from 12.58% to 14.43% results in an increase of \$1.72 million for fiscal 2018, inclusive of the impact of new positions. Annual rate increases from FY 2018-19 through FY 2020-21 will see rates go from 16.28% to 19.10% resulting in an average annual increase approximately \$1.78 million per year.
- f. CalPERS – An increase to the PERS employer contribution rate from 13.89% to 15.53% will result in an increase of \$.96 million for fiscal 2018, inclusive of the impact of new positions. Annual rate increases from FY 2018-19 through FY 2020-21 will see rates go from 18.10% to 23.80%, resulting in an average annual increase of \$1.20 million per year.

2. The increase of \$.98 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the District Budget Advisory Council (DBAC). The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.50% plus COLA of 1.56%. The methodology continues to be reviewed by DBAC for accuracy in projecting budget allocations.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

- 3.** A \$.39 million decrease has been included for utilities and \$.30 million has been provided for increases to contracts, agreements and licenses.
- 4.** Four faculty will take sabbatical leaves during fiscal 2018 versus three faculty in fiscal 2017. The cost to backfill for the additional sabbatical has been included at \$.07 million.
- 5.** Estimated indirect cost reimbursement funds in support of districtwide grant activities in the total amount of \$.74 million have been included for use by each entity during fiscal 2018.
- 6.** During fiscal 2016, the District began accumulating funds to address the future cost of retiree health benefits. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). An increase of \$.07 million from the prior year budget amount has been included to achieve the minimum annual contribution of \$.25 million.
- 7.** Kennan and Associates performs an annual benefit analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the RCCD PPO Plan. No changes will be made to the RCCD PPO Plan rate for fiscal 2018. The rate increase for the Health Net plan is included at 18.27% and there is a rate decrease of 3.86% for the Kaiser Plan. Just prior to completion of the fiscal 2018 budget Keenan and Associates informed the District that Health Net agreed to reduce the rate increase to 12.07%. However, this information came too late to program into the budget. The reduced rate will result in savings of \$.39 million.
- 8.** 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 inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result the rate for FY 2017-18 will remain the same at 1.20% to cover estimated claims, Resource administration and to provide a reasonable reserve.
- 9.** The District engaged an external actuary to perform an actuarial valuation of workers’ compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker’s Compensation fund. As a result, the worker’s compensation rate will be increased to 1.00% from .50% for fiscal year 2017-18, to cover the cost of annual estimated claims and Resource administration.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

10. Positions

a. New

- i. Faculty – 12 new faculty positions have been included at a total position cost of \$1.77 million and were allocated to the colleges as follows: Moreno Valley College – 3; Norco College – 3; and Riverside City College – 6.
- ii. Non-Faculty Position Allocation – A total of \$.80 million has been included for the colleges and district office to address prioritized position needs. The total has been allocated as follows: \$.16 million for Moreno Valley College; \$.16 million for Norco College; \$.38 million for Riverside City College; and \$.10 million for District Office.
- iii. In addition, an Educational Services Re-employment Specialist position was included to manage the new part-time seniority re-hire process that was created by legislation.

b. FTE Increases/ Conversion

- Accounting Services Clerk - .1 FTE to .5 FTE (Norco)
- Cashier-Clerk - .9 FTE to 1.00 FTE (Riverside)
- Computer Technician - 0.475 FTE to 1.0 FTE (Moreno Valley)
- Educational Advisor - 0.625 FTE to 1.00 FTE (Riverside)
- Financial and Technical Analyst -.6 FTE to 1.0 FTE (Norco)
- Instructional Support Specialist - 0.75 FTE to 1.00 FTE (Riverside)
- Lab Technician II - 0.75 FTE to 1.00 FTE (Riverside)
- Professional Experts Converted to Full-Time Kinesiology Faculty (5-Riverside)

c. Funded from Existing Base Expenditure Budget

- A&R Operations Assistant (Moreno Valley)
- Accounts Payable Specialist (District)
- Administrative Assistant II (Moreno Valley)
- Administrative Assistant III (District)
- Administrative Assistant III (Norco)
- Administrative Assistant III (Riverside)
- Administrative Assistant IV (Riverside)
- Auxiliary Business Service Bookkeeper (District)
- Course Designer (District)
- Custodian (Norco)
- Custodian (Moreno Valley)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Customer Service Clerk (Riverside)
- Dean, Grants & Business Services (Moreno Valley)
- Director of Planning (District)
- General Maintenance Mechanic (Riverside)
- Instructional Programs Support Coordinator (Moreno Valley)
- Laboratory Technician II (Norco)
- Laboratory Technician II (Riverside)
- Learning Center Assistant - Grant Fund to General Fund (Moreno Valley)
- Maintenance Manager (Riverside)
- Network Specialist Wireless LAN Engineer (District)
- Police Officer (Riverside)
- Psychology Faculty (Moreno Valley)
- Purchasing Specialist (District)
- Senior Custodian (Norco)
- Student Activities Clerk (Riverside)
- Web Applications Developer (District)

11. An allocation totaling \$8.0 million from accumulated budget savings has been included for one-time expenditures as follows: \$.75 million to District Office; \$1.67 million to Moreno Valley College; \$1.67 million to Norco College; and \$3.91 million to Riverside City College.

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$43.12 million at July 1, 2017 and anticipates an ending contingency balance of \$13.58 million at June 30, 2018, which exceeds the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds" by \$1.24 million.

The District will set-aside one-time funds totaling \$15.41 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS.

Exhibit C
Riverside Community College District
2017-2018 Proposed Budget
Resource 1000 Revenue

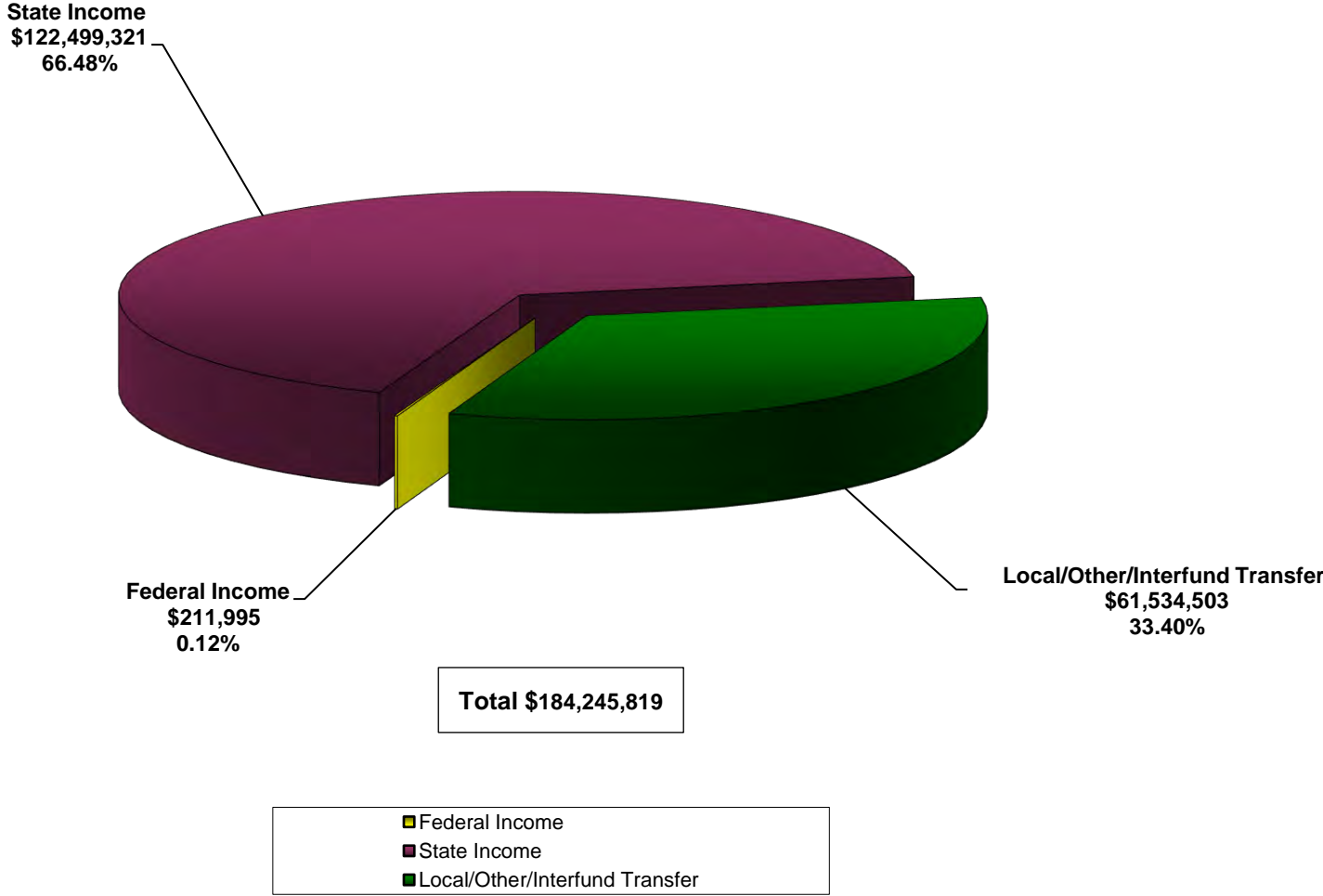
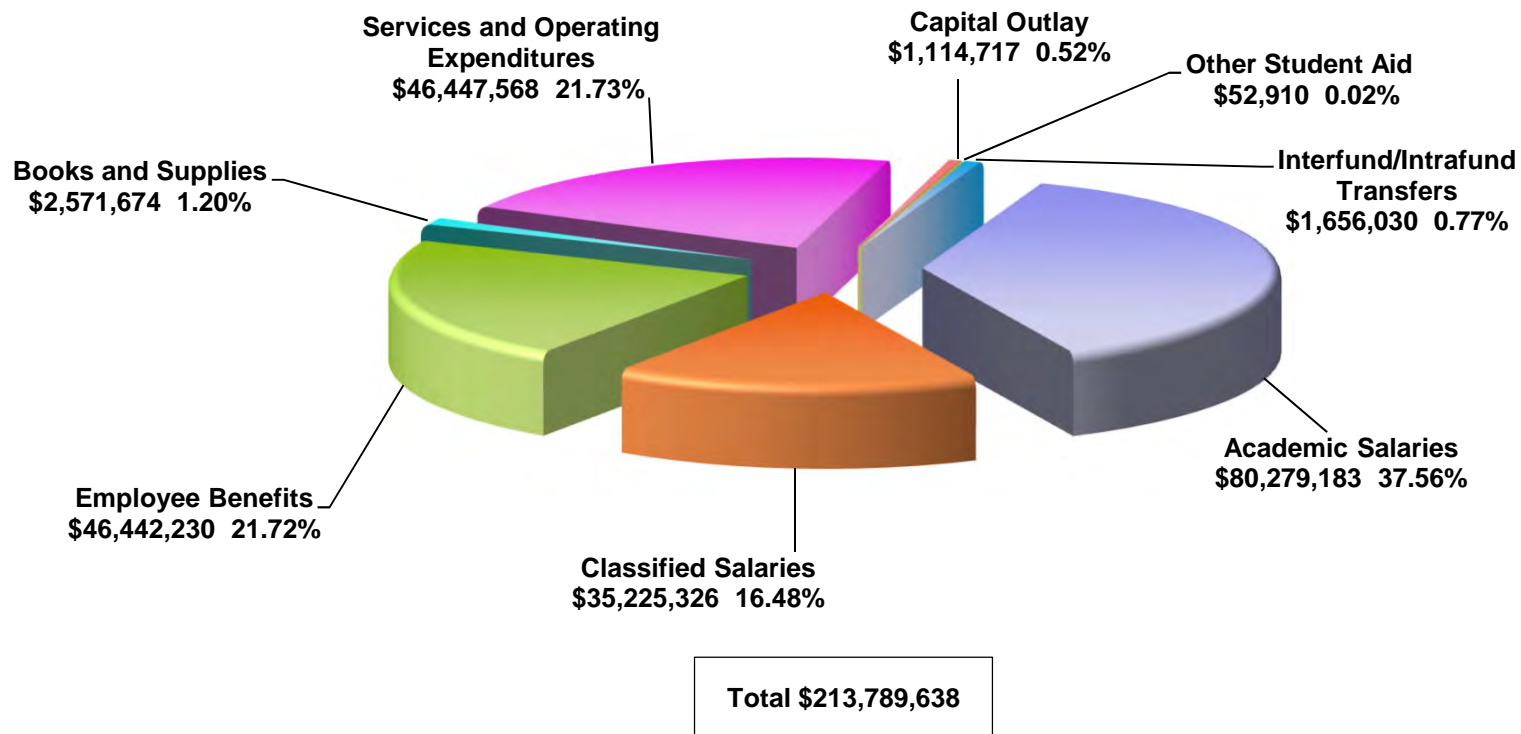


Exhibit D
 Riverside Community College District
 2017-2018 Proposed Budget
 Resource 1000 Expenditures



■ Academic Salaries	■ Classified Salaries	■ Employee Benefits
■ Books and Supplies	■ Services and Operating Expenditures	■ Capital Outlay
■ Other Student Aid	■ Interfund/Intrafund Transfers	

BUDGET ALLOCATION MODEL

The construct of the Budget Allocation Model is based on a FTES model to reflect how resources are allocated from the State. However, it is modified to take into consideration the costs associated with the unique instructional programs and organizational structures at each college in order to derive the known cost of producing FTES at each college. The individual FTES rates per college are then applied against the target FTES for each college.

The following comprise the framework for the Budget Allocation Model (BAM):

- Separate rates per FTES are calculated using a nine (9) year average; transitioning to a ten (10) year rolling average over time using historical, total actual expenditures and FTES for each college.
 - 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.
 - Application of the calculated ratios will result in an immaterial 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...the starting point for three college status.

The Budget Allocation Model in its current form is a transitional model to achieving entity budget equilibrium. It will be monitored annually to assess its effectiveness and will be evaluated prior to each budget development cycle.

Following are the Budget Allocation Model principles, components, and credit FTES rate ratios (Exhibit E-F).

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.

BUDGET ALLOCATION MODEL

(continued)

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.

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 E
Riverside Community College District
Budget Allocation Model - Final Budget
FY 2017-2018

	<u>Total</u>					
Contingency Budget from FY 2016-2017	\$ 11,987,323					
Apportionment						
Basic Allocation	\$ 11,557,862					
Cr FTES (MVC - 6,832.72; NC - 6,832.72; RCC - 15,913.45 (29,578.89)	150,004,396					
COLA at 1.56%	2,523,866					
Base Increase + FT Faculty and FON Base Adjustments	4,471,129					
Growth at 0.22% (MVC - 15.25; NC - 15.25; RCC - 35.51 (66.01)	<u>340,033</u>					
Total Gross Apportionment	\$ 168,897,286					
Less, Property Taxes	(44,739,178)					
Less, Enrollment Fees	(10,339,132)					
Less, Estimated Deficit Factor (.0000)	<u>-</u>					
Total Net Apportionment	\$ 113,818,976					
Total Beginning Balance and Apportionment	\$ 125,806,299					
Less, Contingency Reserve (Board Policy at 5.00% or more)	(13,577,277)					
Less, DO Allocation	(5,352,116)					
Less, DSS Allocation	(18,292,386)					
Less, Outgoing Transfer for CSJCL (Resource 1120)	(165,541)					
Less, Outgoing Transfer for DSPS Match, FWS Support, etc.	<u>(1,034,575)</u>					
Total Funds for Per Credit FTES Calculation	\$ 87,384,404					
Target Credit FTES Target	<u>29,644.90</u>					
Total Funding Rate Per Target Credit FTES	\$ 2,947.7045					
		<u>Moreno Valley</u>	<u>Norco</u>	<u>Riverside</u>	<u>DSS</u>	<u>DO</u>
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 2,947.7045	\$ 3,035.7872	\$ 2,515.7306	\$ 3,094.8802		
Target Credit FTES Target	29,644.90	6,847.97	6,847.97	15,948.96		
Total Funds for Per Credit FTES Calculation	\$ 87,384,404	\$ 20,790,807	\$ 17,229,163	\$ 49,364,434		
FY 2016-17 Excess (Shortfall) of Budgeted Revenues	4,925,281	524,077	1,603,200	2,798,004	100,964	109,091
FY 2016-17 Excess (Shortfall) of Budgeted Expenditures	7,849,744	945,531	2,312,965	4,591,248	2,665,212	15,483,481
Non-Credit FTES	224,531	16,660	-	207,871	-	-
Federal Revenues	211,995	59,867	48,683	103,445	-	-
Other State Revenues	8,455,814	1,846,436	2,309,021	4,300,357	-	-
Local Revenues	61,342,870	13,256,985	13,724,984	34,360,901	191,633	-
Incoming Transfer from Bookstore (Resource 1110)	1,301,950	190,515	722,929	388,506	-	-
Total Available Funds	\$ 171,696,589	\$ 37,630,878	\$ 37,950,945	\$ 96,114,766	\$ 2,957,809	\$ 15,592,572
Base Expenditures for FY 2017-2018						
FY 2017-2018	(171,696,589)	(39,088,361)	(37,439,313)	(95,168,915)	(21,250,195)	(20,944,688)
Budget (Shortfall) or Excess	\$ -	\$ (1,457,483)	\$ 511,632	\$ 945,851	\$ (18,292,386)	\$ (5,352,116)

Exhibit E
Riverside Community College District
Budget Allocation Model - Final Budget (continued)
FY 2017-2018

Base Expenditures for FY 2017-2018	Total				DSS	DO	Total DO/DSS
	Colleges	Moreno Valley	Norco	Riverside			
FY 2016-2017 Base Expenditure Budget	\$ 156,761,249	\$ 36,284,642	\$ 34,082,237	\$ 86,394,370	\$ 21,942,907	\$ 21,058,341	\$ 43,001,248
Step/Column and Personnel Adjustments	1,124,066	315,080	145,930	663,056	190,598	81,965	272,563
Full-Time Salary Increases (2.00% + COLA 1.56% + F/C)	2,881,692	617,584	601,070	1,663,038	403,252	247,968	651,220
Part-Time Faculty Salary Incr (2.50% + COLA 1.56% + F/C + Enr Grwth)	951,244	(160,095)	110,876	1,000,463	10,734	14,794	25,528
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL, OPEB)	2,229,162	530,694	480,770	1,217,698	215,253	47,800	263,053
Net Health/Dental/Life Insurance, exclusive of new positions	687,218	139,090	15,804	532,324	(155,190)	30,498	(124,692)
New Faculty Positions (12) - TCP	1,773,870	443,419	443,419	887,032	-	-	-
New Classified Position - PT Faculty Re-employment Specialist - TCP	-	-	-	-	-	107,788	107,788
Classified/Management Position Allocation	700,000	161,700	161,700	376,600	100,000	-	100,000
Temporary Backfill for NSF Positions Reversal	(150,000)	-	(150,000)	-	-	-	-
Retirement Incentive Cost Reversal	(4,068,197)	(677,062)	(358,658)	(3,032,477)	(1,337,863)	-	(1,337,863)
La Sierra Loan Repayment Reversal (Resource 4130)	(1,047,623)	(244,602)	(204,597)	(598,424)	(187,325)	(1,395,052)	(1,582,377)
Off-Year Board of Trustees Election Cost	-	-	-	-	-	(300,000)	(300,000)
Contracts//Licenses Holding Account Awaiting Distribution	-	-	-	-	127,187	172,813	300,000
Utilities	(288,454)	(28,960)	63,250	(322,744)	(105,645)	-	(105,645)
Non-Resident Augmentation (RCC Trnsf to Res 1190 for Promise Prog)	1,919,383	(10,700)	172,219	1,757,864	-	-	-
Special Revenue Programs	717,469	50,154	200,694	466,621	102,657	-	102,657
Accumulated Budget Savings Allocation	7,250,000	1,674,750	1,674,750	3,900,500	-	750,000	750,000
Miscellaneous Adjustments	255,510	(7,333)	(151)	262,994	(56,370)	127,773	71,403
Base Expenditure Budget FY 2017-2018	\$ 171,696,589	\$ 39,088,361	\$ 37,439,313	\$ 95,168,915	\$ 21,250,195	\$ 20,944,688	\$ 42,194,883
% of Base Budget	80.27%	18.27%	17.50%	44.49%	9.94%	9.79%	19.73%
\$ Increase (Decrease) to PY Base Budget	14,935,340	\$ 2,803,719	\$ 3,357,076	\$ 8,774,545	\$ (692,712)	\$ (113,653)	\$ (806,365)
% Increase/-Decrease to PY Base Budget	9.53%	7.73%	9.85%	10.16%	-3.16%	-0.54%	-1.88%

Note: Included in total DO/DSS is \$15,410,000 of One-Time funds held to mitigate future cost increases. Without this amount the DO/DSS share would be 13.51%.

Exhibit F

Riverside Community College District
Historical Expenditures Per Credit FTES
FY 2008-2009 Through FY 2015-2016

	<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>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Nine Yr Avg</u>	<u>Ratio</u>
<u>RCC</u>											
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,438,263	\$ 77,430,707	\$ 82,365,387	\$ 69,115,681	1.0499289201:1
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>15,291.21</u>	<u>16,052.48</u>	<u>15,187.49</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>4,791.38</u>	<u>5,063.74</u>	<u>5,131.01</u>	<u>4,550.83</u>	
<u>NC</u>											
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,650,999	\$ 29,123,278	\$ 31,656,317	\$ 24,021,864	0.8534541575:1
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>6,718.87</u>	<u>6,998.40</u>	<u>6,493.76</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>4,047.41</u>	<u>4,334.55</u>	<u>4,523.36</u>	<u>3,699.23</u>	
<u>MVC</u>											
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,064,824	\$ 33,279,285	\$ 35,268,651	\$ 28,882,032	1.0298817968:1
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>6,589.56</u>	<u>6,528.01</u>	<u>6,470.08</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>4,650.77</u>	<u>5,050.30</u>	<u>5,402.66</u>	<u>4,463.94</u>	
<u>Combined</u>											
Expenditures	\$117,879,100	\$113,195,064	\$115,212,562	\$111,076,514	\$107,825,707	\$117,709,535	\$126,154,086	\$139,833,270	\$149,290,355	\$122,019,577	1:1
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>28,599.64</u>	<u>29,578.89</u>	<u>28,151.33</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>4,586.89</u>	<u>4,889.34</u>	<u>5,047.19</u>	<u>4,334.42</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
- 4390 2015E General Obligation Bonds
- 6100 Self-Insured PPO Health Plan
- 6110 Self-Insured Workers’ Compensation
- 6120 Self-Insured General Liability
- 6900 Other Internal Services – Retiree Benefits
 - 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 and police operations, and maintain parking lots. The Parking operation incurred accumulated losses of \$.45 million from FY 2012-13 through FY 2015-16. The accumulated deficit decreased \$.06 million in fiscal 2017 to end the year with an accumulated deficit of \$.39 million. During fiscal 2018, the Chief of Police will conduct a comprehensive operational and staffing analysis to identify areas where efficiencies and fiscal improvement can be achieved.

OTHER DISTRICT RESOURCES

(continued)

2. **Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.78 million and a projected ending balance of \$1.61 million. The student health fee will increase by \$2 per semester per student in FY 2017-18.

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 2016-17 with an accumulated deficit of \$.28 million. For fiscal 2018, operational responsibility will shift to the colleges. The District's Office of Economic Development will remain responsible for repayment of the accumulated deficit accrued through June 30, 2017. A total of \$.03 million has been included as a transfer from Resource 1170 – Customized Solutions to begin the repayment process.

4. **Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2016-17 with an accumulated deficit of \$.64 million, representing a decrease of \$.23 million over the past three years. This trend 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 2018 anticipates a continued reduction in the accumulated deficit by \$.02 million to \$.62 million.

5. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores are operated through a contract with Barnes & Noble Co. which expires in November 2017. The colleges are currently conducting a request for proposal process to select a bookstore vendor to operate under a new five (5) year contract. The budget proposal includes an interfund transfer of \$.11 million to Resource 3200 - Food Services, and intrafund transfers of \$1.30 million and \$.28 million to Resource 1000 – Unrestricted General Operating and Resource 1090 – Performance Riverside, respectively.

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 and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of Resource 1000 funds and a grant from the City of Riverside for salary and benefits of the Director position, and other necessary operating costs. For FY 2017-18, the supporting allocation amount for the general operating fund is \$.17 million.

OTHER DISTRICT RESOURCES

(continued)

7. **Resource 1170, Customized Solutions** - Resource 1170 was established to account for the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. Customized Solutions ended FY 2016-17 with a fund balance of \$.07 million, losing \$.10 million during the year. It is projected that fiscal 2018 will end with a nominal contingency reserve. During fiscal 2018, the Customized Solutions program, under the direction of the Office of Economic Development, will move its offices to property owned by the March Joint Powers Authority. An interfund transfer to Resource 1180 – Community Education in the amount of \$.03 million has been included for repayment of the accumulated deficit in that Resource.

8. **Resource 1180, Redevelopment Pass-Thru** – The Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs throughout the District. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2018, Redevelopment Pass-Thru revenues in the amount of \$2.12 million are projected. A total of \$2.0 million has been allocated for information technology infrastructure and for capital equipment at the colleges. The total allocation has been distributed as follows: \$1.0 million for IT Infrastructure; \$.23 million for Moreno Valley College, \$.23 million for Norco College, and \$.54 million for Riverside City College.

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 through strategic planning processes. Categorical capital outlay programs are described below:

- a. The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Moreno Valley College - \$.06 million; Norco College - \$.19 million; and Riverside City College - \$2.19 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has allocated \$1.96 million of Physical Plant and Instructional Support funds to the District in FY 2017-18. The amounts determined by the colleges to be used for Instructional Support, after providing a set-aside of \$.25 million for ADA litigation remediation, follows: Moreno Valley College - \$.16 million; Norco College - \$.16 million; and Riverside City College - \$.37 million. The colleges determination of their Scheduled Maintenance allocation is described in the Resource 4100 section of this narrative. These funds do not have a match requirement but are required to be fully expended by June 30, 2020.

OTHER DISTRICT RESOURCES

(continued)

- 10. Resource 3200, Food Services** – Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2016-2017 with an ending reserve balance of \$1.18 million. An interfund transfer in the amount of \$.11 million from Resource 1110 – Bookstore is provided for fiscal 2018.
- 11. Resource 3300, Child Care** - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended 2016-17 with reserve balance of \$1.10 million and is projected to end fiscal 2018 with an ending reserve of \$.92 million.
- 12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency** - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, and Proposition 39 Energy Efficiency programs. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2017-18 in the amount of \$1.96 million. Of this amount, \$1.29 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$.91 million; Moreno Valley College - \$.40 million; Norco College - \$.40 million; and for ADA remediation - \$.25 million. These funds do not require a match from the District. Proposition 39 Energy Efficiency funding in the amount of \$2.88 million that has been allocated to the colleges, along with carryover from prior years, as follows: Moreno Valley College \$1.57 million; Norco College \$.61 million; and Riverside City College - \$.70 million.
- 13. Resource 4130, La Sierra Capital** - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended 2016-17 with a reserve balance of \$1.75 million and is projected to end fiscal 2018 with an ending reserve of \$.30 million, after final close out of the Coil School for the Arts project.
- 14. 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 G).
- 15. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2017 with a reserve amount of \$1.75 million and is projected to end fiscal 2018 with an ending balance of \$2.48 million. No rate change will be made for fiscal 2018.

OTHER DISTRICT RESOURCES

(continued)

16. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate charged will increase from .50% to 1.00%, for fiscal year 2017-18. This Resource ended fiscal 2017 with a reserve balance of \$2.28 million and is projected to end fiscal year 2017-18 with an ending balance of \$1.27 million.

17. Resource 6120, Self-Insured General Liability - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2018 will remain the same at 1.20%. This Resource ended fiscal 2017 with a reserve balance of \$1.37 million and is projected to end fiscal year 2017-18 with an ending balance of \$.95 million.

18. Resource 6900, Other Internal Services, Retirees' Benefits - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS - California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$250,000 annually to fund the irrevocable trust. For fiscal year 2017-18, the rate will remain at .20%. This Resource ended fiscal year 2016-17 with a reserve balance of \$.84 million and is projected to end fiscal 2018 with an ending reserve of \$1.42 million.

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 G
Riverside Community College District
2017 -2018 Final Budget
Measure C Projects - (Resource 4390)

Project Description	Approved Measure C Total Project					
	Funding	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 5,796,760	\$ 74,580	\$ 666,160	\$ 256,605	\$ 266,717	\$ 1,264,062
Nursing/Sciences Building	18,272,600	-	1,925,396	-	-	1,925,396
Scheduled Maintenance	1,675,960	161,297	49,235	-	-	210,532
Student Academic Services	6,497,414	-	-	-	578,512	578,512
Wheelock Gym Seismic Retrofit	13,738,332	-	533,449	-	-	533,449
Logic Domain	162,375	638	-	-	-	638
Network Operations Centers	14,801,457	-	-	366	709,328	709,694
Aquatics Project	11,028,683	-	162,699	-	-	162,699
ADA Transition Plan	6,360,000	313,837	-	-	-	313,837
Ben Clark Public Safety Training Center Status Project	84,500	-	-	-	19,546	19,546
IT Audit	5,840,000	677,030	-	-	-	677,030
Culinary Arts / District Office Building	33,411,018	79,420	79,420	-	-	158,840
Electronic Contract Document Storage	50,000	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	350,000	20,650	184,450	71,050	73,850	350,000
District Design Standards	355,000	9,968	-	-	-	9,968
Student Services Workforce Building	25,925,000	-	5,283,460	-	-	5,283,460
Master Plan Update	729,800	-	-	2,386	18,505	20,891
Swing Space Market Street	866,500	129,198	-	-	-	129,198
Ground Water Monitoring Wells	517,660	-	-	306,512	-	306,512
Energy Self Generation Incentive Program	3,110,000	-	-	532,873	-	532,873
Audio Visual	151,550	-	-	-	17,093	17,093
Project Contingency	3,489,248	3,489,248	-	-	-	3,489,248
Program Reserve	4,310,463	4,310,463	-	-	-	4,310,463
Totals	\$ 157,524,320	\$ 9,269,279	\$ 8,910,619	\$ 1,179,942	\$ 1,694,101	\$ 21,053,941
Amount to be Funded from Future Measure C Issuance						(11,972,675)
Total Expenditure Budget						\$ 9,081,266

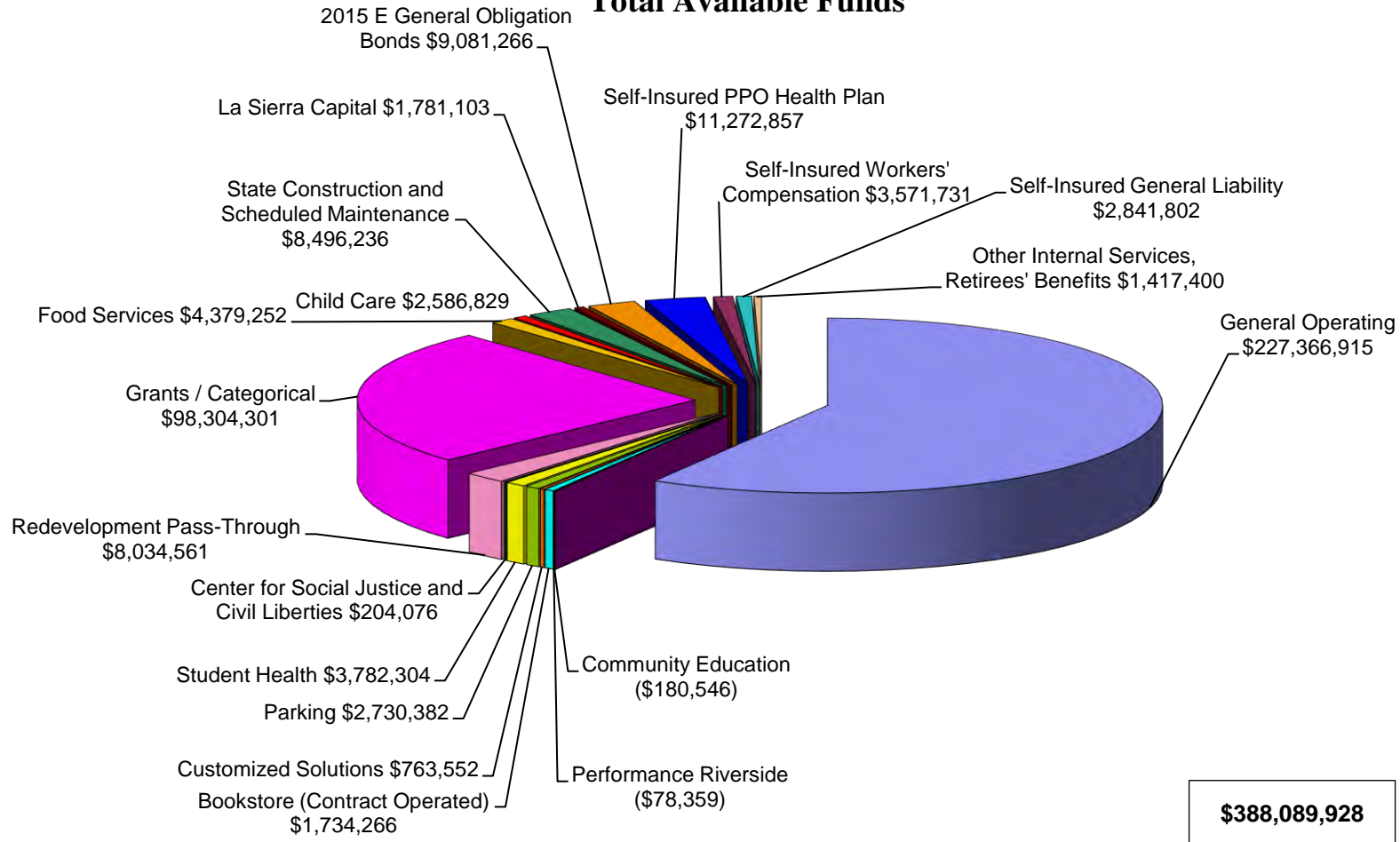
BUDGET SUMMARY

The following Total Available Funds spreadsheets (Exhibits H-J) present the total RCCD budget proposal for FY 2017-18 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 2017-18.

Exhibit H

Riverside Community College District 2017-2018 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 | ■ 2015 E General Obligation Bonds |
| ■ Self-Insured PPO Health Plan | ■ Self-Insured Workers' Compensation | ■ Self-Insured General Liability |
| ■ Other Internal Services, Retirees' Benefits | | |

Exhibit I
 Riverside Community College District
Fund Schematic - Total Available Funds
 2017-2018 Proposed Budget

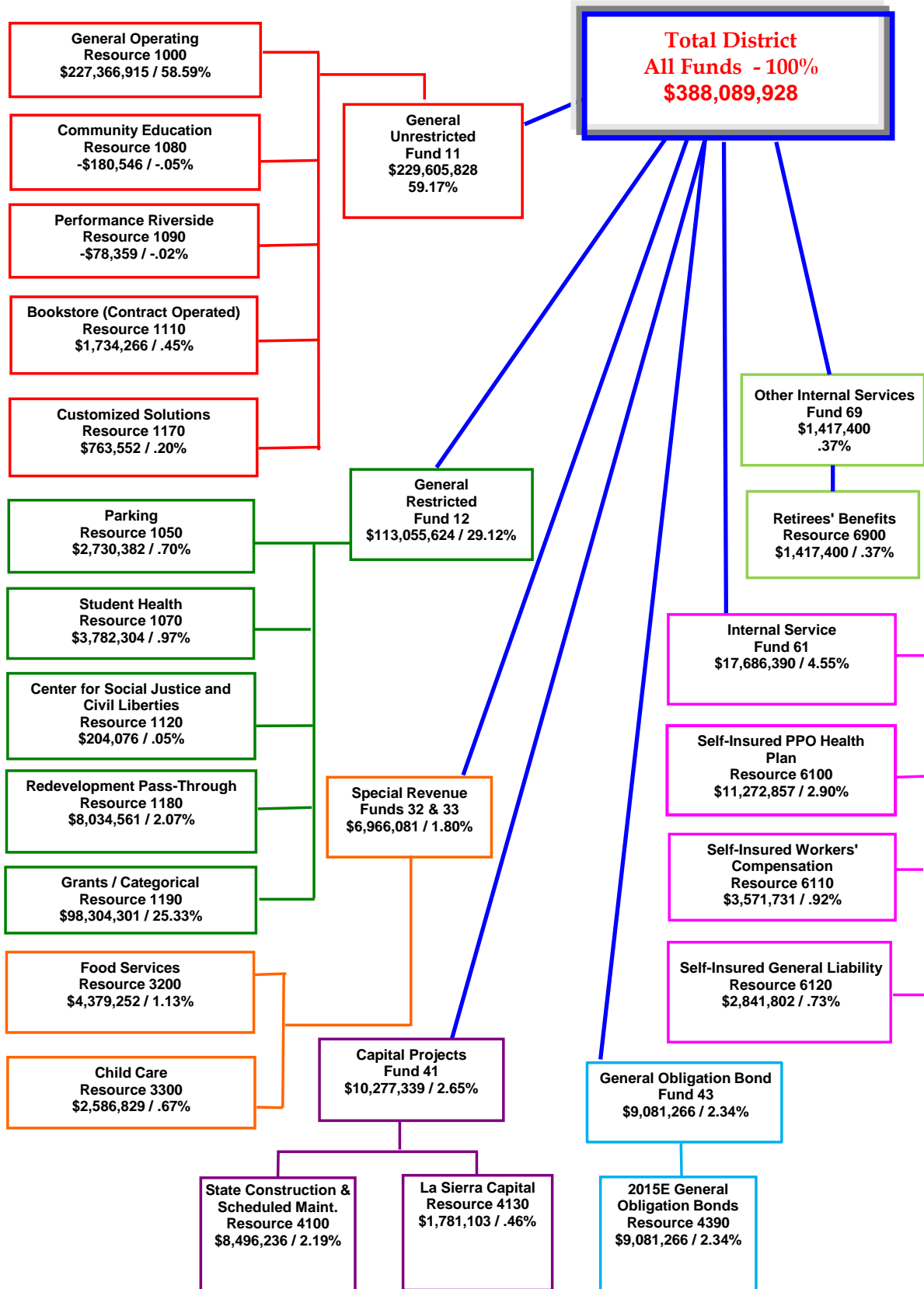


Exhibit J
Riverside Community College District
Fund / Account Summary - Total Available Funds
2017-2018

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2016-2017</u>	<u>Final Budget</u> <u>2017-2018</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 211,899,798	\$ 227,366,915
1080 Community Education	(157,034)	(180,546)
1090 Performance Riverside	(194,236)	(78,359)
1110 Bookstore (Contract-Operated)	1,557,766	1,734,266
1170 Customized Solutions	<u>940,263</u>	<u>763,552</u>
Total Unrestricted General Funds	<u>214,046,557</u>	<u>229,605,828</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,442,114	2,730,382
1070 Student Health	3,598,258	3,782,304
1120 Center for Social Justice and Civil Liberties	207,240	204,076
1180 Redevelopment Pass-Through	6,577,076	8,034,561
1190 Grants and Categorical Programs	<u>67,213,670</u>	<u>98,304,301</u>
Total Restricted General Funds	<u>80,038,358</u>	<u>113,055,624</u>
Total General Funds	<u>294,084,915</u>	<u>342,661,452</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	4,082,430	4,379,252
3300 Child Care	<u>2,219,168</u>	<u>2,586,829</u>
Total Special Revenue Funds	<u>6,301,598</u>	<u>6,966,081</u>

Exhibit J
Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2017-2018

<u>Fund / Resource</u>	<u>Adopted Budget 2016-2017</u>	<u>Final Budget 2017-2018</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	7,781,462	8,496,236
4130 La Sierra Capital	<u>3,029,806</u>	<u>1,781,103</u>
Total Capital Projects Funds	<u>10,811,268</u>	<u>10,277,339</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4390 2015E General Obligation Bonds	<u>10,259,460</u>	<u>9,081,266</u>
Total General Obligation Bond Funds	<u>10,259,460</u>	<u>9,081,266</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Self-Insured PPO Health Plan	10,088,151	11,272,857
6110 Self-Insured Workers' Compensation	4,055,355	3,571,731
6120 Self-Insured General Liability	<u>2,626,626</u>	<u>2,841,802</u>
Total Internal Service Funds	<u>16,770,132</u>	<u>17,686,390</u>
<u>Other Internal Services - Fund 69</u>		
<u>Resource</u>		
6900 Retirees' Benefits	<u>697,409</u>	<u>1,417,400</u>
Total Other Internal Services Funds	<u>697,409</u>	<u>1,417,400</u>
Total District Funds	<u>\$ 338,924,782</u>	<u>\$ 388,089,928</u>

Exhibit J
Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2017-2018

<u>Fund / Resource</u>	Adopted Budget <u>2016-2017</u>	Final Budget <u>2017-2018</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 67,775,000	\$ 73,325,000
State of California Student Grants	4,700,000	6,556,972
Local Scholarships Student Grants	<u>608,397</u>	<u>752,685</u>
Total Student Financial Aid Accounts	<u>73,083,397</u>	<u>80,634,657</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>2,297,355</u>	<u>2,186,566</u>
Total Expendable Trust and Agency	<u>\$ 75,380,752</u>	<u>\$ 82,821,223</u>
Grand Total	<u>\$ 414,305,534</u>	<u>\$ 470,911,151</u>

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 fiscal 2017, we are able to see the continuing, positive impact of Proposition 30, as well as improved State and national economies. In November 2016, the voters passed Proposition 55, the partial successor to Proposition 30, extending higher income tax rates to wealthiest Californians. Proposition 55 is expected to raise between \$4 billion and \$9 billion per year through 2030, with one-half of the funds going to support K-14 education.

According to the California Legislative Analyst’s Office (LAO) 2017 May Revision: LAO Economic Outlook, the national economy shows continued, moderate economic growth through 2021, with GDP growth at about 2.3% per year on average. The current expansion is now into the eighth year, one of the longest on record. Personal income growth for both California and the Nation is projected to remain strong at between 3.4% and 6.7% per year through 2021. Uncertainties exist within the stock market, indicating that stocks may be overvalued, and there is a significant probability of stock price stagnation through 2019. If this occurs, it will have a negative effect on capital gains, which the California budget is heavily reliant on. Unemployment is projected to remain low for both the Nation and California, between 4.5% and 5.0%. Statewide property tax growth for 2017-18 is projected to be 5.0%, with the District’s at 5.79%.

While the FY 2017-18 State Budget is favorable, particularly for K-14 education, the District faces challenges within its own complex budget as follows:

- 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 shortfall that occurs will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue reductions. Positive economic growth and funding increases have helped to mitigate these shortfalls in recent years. For fiscal 2018, assurances have been provided by the State that any property tax shortfalls will be backfilled. However, there is no guarantee that similar assurances will be made in subsequent years.
- 2. *Education Protection Act (EPA)*** – Funded by Proposition 30, and subsequently by Proposition 55, the amount budgeted by the State for the community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2018 Advance Apportionment date, the District’s share of the \$795 million EPA is \$21 million, which represents 23% of the District’s total State apportionment funding of \$92 million.

LOOKING AHEAD

(continued)

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 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. In the meantime, ongoing advocacy efforts for permanent solutions 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) – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both systems. In the most recent fiscal year that just ended, both systems had higher than projected investment returns, lowering the possibility of increasing rates in the near term even more than has already been scheduled. Employer rate increases for both PERS and STRS will continue through 2020-21. The PERS rate will increase from 13.89% in fiscal year 2017 to 15.53% in fiscal year 2018. The STRS rate will increase from 12.58% in fiscal year 2017 to 14.43% in fiscal 2018. The combined annual average cost increase for PERS and STRS from FY 2018-19 through FY 2020-21, when rates are anticipated to top out at 23.80% and 19.10%, respectively, is \$2.99 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. Enrollment – The District fell short of its FTES target in FY 2015-16 by 441 FTES and by 880 FTES in FY 2016-17. In order to achieve the fiscal 2017 target, 880 FTES was reassigned from Summer 2017 to the 2016-17 fiscal year. To achieve the fiscal year 2017-18 FTES target, the FTES reassigned from Summer 2017 will have to be made-up during fiscal 2018, along with the growth target at .22%. In total, 946 FTES will need to be generated in fiscal 2018 to achieve budgeted apportionment revenue, a difficult task given that the District produced only 540 FTES in fiscal 2017. It remains to be seen whether or not the enrollment results for fiscal 2016 and 2017 were isolated or an indication that the District’s enrollment demand is declining. Weak 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 enrollment in this environment.

LOOKING AHEAD (continued)

RCCD confronts several additional constraints as follows:

1. The District has had to address an annual multi-million dollar ongoing base budget shortfall in our major operating fund, Resource 1000, since FY 2009-10. As mentioned in previous years', "Looking Ahead" sections, it has taken us a number of years to recover our financial health, despite significant backfilled revenue from the State. Our recovery was made easier due to increased funding of year-over-year new, unrestricted/uncommitted revenues; as well as significant one-time funds in fiscal years 2015-16 and 2016-17. However, these revenue increases are expected to diminish over the next several years. The District still faces significant cost pressures to hire more full-time faculty, fund increasing PERS, STRS and health insurance benefits, as well as other operating cost pressures. The fact that approximately 85% of our ongoing Resource 1000 expenditure budget is directed towards compensation, with the remaining 15% fairly fixed in nature, adds to the difficulty.

2. Implementation of the Affordable Care Act has financially impacted the District. Increased costs are being passed through from the District's health care providers, Kaiser and Health Net, and through the District's PPO Plan. Uncertainty surrounding federal policy decisions associated with health care make it difficult to predict the future cost to the District. The cost for the District's three health insurance plans is estimated to increase by \$1.18 million (4.56%) in FY 2018-19.

3. Other Resources – Financial difficulties are occurring with respect to Performance Riverside, and Community Education, and Customized Solutions. Financial problems in these Resources negatively impact the general operating fund.

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ 43,121,096
Federal Income	\$ 211,995	
State Income	122,499,321	
Local Income	60,785,003	
Other Income	<u>749,500</u>	
Total Income		<u>184,245,819</u>
Total Available Funds (TAF)		<u>\$ 227,366,915</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 80,279,183
2000	Classified Salaries	35,225,326
3000	Employee Benefits	46,442,230
4000	Books and Supplies	2,571,674
5000	Services and Operating Expenses	46,447,568
6000	Capital Outlay	1,114,717
7000	Other Student Aid	52,910
8999	Intrafund Transfers	<u>1,656,030</u>
	Total Expenditures	213,789,638
7900	* Contingency / Reserves	<u>13,577,277</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 227,366,915</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
2017-2018 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 251,533	\$ 191,133	\$ 207,399	\$ 211,995
Total 1.0	251,533	191,133	207,399	211,995
2.0 State Income				
8611 State General Apportionment	70,599,955	82,864,441	87,952,580	92,604,277
8613 Apprenticeship Allowance	-	373,448	396,748	462,585
8615 Enrollment Fee Waiver Administration	893,481	438,399	471,340	471,340
8617 RDA Backfill & Rev in Excess of Entitlement	-	-	-	997,150
8619 Part Time Faculty Insurance & Office Hours	62,063	112,934	143,790	239,108
8619 Part Time Faculty Compensation	568,878	517,540	602,822	600,828
8630 Education Protection Account	24,858,375	23,568,130	22,685,519	21,439,230
8671 Homeowner Property Tax Relief	444,060	440,332	438,001	459,901
8681 State Lottery	3,535,939	4,321,178	4,435,041	4,400,000
8685 State Mandated Cost Reimb/Block Grant	1,893,698	16,101,213	3,414,820	824,902
8690 STRS on Behalf	-	4,071,545	1,464,549	-
Total 2.0	102,856,450	132,809,159	122,005,209	122,499,321
3.0 Local Income				
8809 RDA Asset Liquidation	68,378	410,701	116,194	122,004
881x Property Taxes	33,391,953	37,884,006	42,054,547	44,157,273
8820 Donations	4,020	4,000	2,961	8,282
8844 Food Sales / Commissions	66,748	85,382	155,120	150,000
8849 Cosmetology / Dental Hygiene / Other Sales	59,237	53,539	66,904	87,474
8850 Lease / Rental Income	286,416	386,920	237,930	907,705
8860 Interest Income	67,086	169,045	436,057	600,000
8874 Student Enrollment Fees	8,326,152	8,753,706	10,474,163	10,339,132
8879 Transcript / Late Application Fees	134,569	121,305	98,693	95,000
8880 Non Resident Tuition	2,446,879	2,702,050	3,411,605	3,864,383
888x Other Student Fees	114,741	101,807	105,076	188,603
8890 Other Local Revenue	641,126	357,213	71,037	19,465
Staledated Checks (Resource 0800)	47,240	90,033	79,801	60,000
Norco City Redevelopment pass-thru	129,821	99,184	111,995	120,000
Bad Check Fees / Returned Items	1,532	660	997	900
Wells Fargo Bank ID Cards	35,200	22,603	32,663	40,792
Recycling Program	1,881	-	299	5,357
Moving Violations	10,448	7,340	5,670	18,633
Total 3.0	45,833,426	51,249,493	57,461,709	60,785,003
4.0 Other Income				
8897 Indirect Cost Recovery	328,385	419,925	859,025	737,000
8912 Sales - Obsolete Equipment	11,619	8,929	14,973	12,500
Total 4.0	340,004	428,854	873,999	749,500

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
Total Resource 1000 Income	<u>149,281,413</u>	<u>184,678,640</u>	<u>180,548,317</u>	<u>184,245,819</u>
5.0 Unaudited Beginning Fund Balance July 1	<u>12,743,536</u>	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>
Total 5.0	<u>12,743,536</u>	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>
Total Available Funds	<u>\$ 162,024,949</u>	<u>\$ 199,346,580</u>	<u>\$ 217,065,501</u>	<u>\$ 227,366,915</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 26,565,363	\$ 28,332,016	\$ 29,328,486	\$ 33,712,114
1160	Instructional , Substitute	-	18,525	-	-
1170	Instructional Release Time	406,589	455,787	442,705	408,761
1180	Regular Sabbatical Teaching	-	-	252,050	393,081
	TOTAL 1100	<u>26,971,952</u>	<u>28,806,328</u>	<u>30,023,241</u>	<u>34,513,956</u>
1218	Regular Full Time Administrator	6,169,211	6,229,108	6,491,405	7,288,175
1219	Counselors/Librarians/Release Time	6,065,942	6,866,766	6,892,000	7,866,853
	TOTAL 1200	<u>12,235,153</u>	<u>13,095,874</u>	<u>13,383,405</u>	<u>15,155,028</u>
1330	Part-Time Teaching Fall	7,959,026	8,517,188	8,668,646	9,371,226
1331	Part-Time Teaching Summer (Odd years)	884,647	1,036,912	1,147,778	830,733
1332	Part-Time Teaching Winter	1,412,456	1,636,693	1,975,546	1,633,573
1333	Part-Time Teaching Spring	8,096,225	8,127,072	8,508,887	7,575,194
1334	Part-Time Teaching Summer (Even years)	978,508	1,131,840	1,223,631	645,057
1335	Regular - Overload Fall	1,655,090	1,823,321	1,890,807	1,956,382
1336	Regular - Overload Summer (Even years)	1,018,912	1,058,063	1,121,555	1,147,756
1337	Regular - Overload Winter	1,725,742	1,968,518	2,206,017	2,092,103
1338	Regular - Overload Spring	1,757,582	1,924,380	2,052,911	1,697,527
1339	Regular - Overload Summer (Odd years)	1,050,217	1,081,827	1,176,329	971,168
1360	Substitute Instructional	192,307	171,115	172,413	220,474
1370	Instructional Stipends	155,182	158,558	270,523	384,862
1371	Large Lecture Stipends	173,909	185,849	186,922	302,362
	TOTAL 1300	<u>27,059,801</u>	<u>28,821,337</u>	<u>30,601,966</u>	<u>28,828,417</u>
1439	Part Time - Counselors/Librarians/Overload	1,031,873	870,870	1,055,301	1,050,228
1460	Other Hourly Non-Teaching Substitute	292	-	1,888	-
1469	Substitute Non-Instructional	21,179	16,932	15,180	14,515
1479	Department Chair Stipends	251,799	318,051	363,498	391,480
1490	Special Assignments	228,932	344,371	278,729	325,559
	TOTAL 1400	<u>1,534,076</u>	<u>1,550,224</u>	<u>1,714,595</u>	<u>1,781,782</u>
	TOTAL 1000 Series	<u>67,800,982</u>	<u>72,273,764</u>	<u>75,723,207</u>	<u>80,279,183</u>
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	331,184	417,413	560,036	659,317
2118	Full-Time Administrator	4,345,221	4,689,913	4,635,591	5,525,077
2119	Full-Time Regular / Confidential	18,187,720	18,973,870	19,261,915	23,649,322
2129	Permanent Part-Time	1,500,682	1,479,922	1,153,268	1,276,259
2139/2339	Classified Hourly	203,253	245,056	255,453	317,728
2169/2369	Substitutes	414,933	561,477	729,729	276,461
2190/2390	Special Projects	33,812	4,250	450	2,214
	TOTAL 2100	<u>25,016,806</u>	<u>26,371,903</u>	<u>26,596,442</u>	<u>31,706,378</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
2210	Full-Time Instructional Aides	1,377,009	1,547,955	1,452,681	1,739,438
2220	Permanent Part-Time Instructional Aides	611,086	601,264	561,946	599,932
2230/2449	Part-Time Hourly Instructional Aides	104,048	108,330	146,929	118,687
2231/2431	Coaches - Summer	37,799	51,727	56,720	49,631
2260/2469	Substitute Instructional Aides	27,604	40,026	60,984	12,463
	TOTAL 2200	<u>2,157,546</u>	<u>2,349,302</u>	<u>2,279,260</u>	<u>2,520,151</u>
2331	Student Help Non-Instructional	413,981	453,432	484,080	465,947
2340	Overtime	-	(105)	-	-
2349	Overtime	384,892	583,133	918,960	280,859
2399	Other Non-Teaching	23,800	24,000	24,000	24,000
	TOTAL 2300	<u>822,673</u>	<u>1,060,460</u>	<u>1,427,040</u>	<u>770,806</u>
2430	Student Help Instructional	186,703	178,257	200,141	225,439
2440	Overtime - Instructional Aides	(850)	5,637	13,869	2,552
	TOTAL 2400	<u>185,852</u>	<u>183,893</u>	<u>214,010</u>	<u>227,991</u>
	TOTAL 2000 Series	<u>28,182,877</u>	<u>29,965,557</u>	<u>30,516,753</u>	<u>35,225,326</u>
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	4,233,724	8,716,982	6,520,615	8,416,975
3120	STRS - Classified	20,969	18,472	27,398	34,367
3130	STRS - Academic Non-Teaching	1,057,449	2,232,988	1,589,018	2,184,786
3150	STRS On Behalf - Teachers & Aides	-	-	1,160,643	-
3160	STRS On Behalf - Classified	-	-	1,071,055	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	(767,149)	-
	TOTAL 3100	<u>5,312,142</u>	<u>10,968,442</u>	<u>9,601,579</u>	<u>10,636,128</u>
3210	PERS - Teachers & Aides	209,818	228,782	316,216	418,726
3220	PERS - Classified	2,786,282	2,936,233	3,373,662	4,694,614
3225	PERS Employer Paid	-	3,938	-	-
3230	PERS - Academic Non-Teaching	120,153	137,730	190,365	242,198
	TOTAL 3200	<u>3,116,254</u>	<u>3,306,682</u>	<u>3,880,243</u>	<u>5,355,538</u>
3310	OASDI - Teachers & Aides	116,572	123,344	148,145	164,937
3315	Medicare - Teachers & Aides	795,058	849,498	897,772	944,087
3320	OASDI - Classified	1,464,996	1,557,755	1,576,486	1,863,797
3325	Medicare - Classified	364,497	387,478	396,569	462,249
3330	OASDI - Academic Non-Teaching	73,316	65,473	89,590	87,469
3335	Medicare - Academic Non-Teaching	193,820	206,117	215,227	243,379
	TOTAL 3300	<u>3,008,260</u>	<u>3,189,665</u>	<u>3,323,789</u>	<u>3,765,918</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3410	H & W - Teachers & Aides	6,158,631	7,593,995	8,245,712	9,428,312
3420	H & W - Classified	6,343,358	7,071,230	7,590,627	9,729,016
3430	H & W - Academic Non-Teaching	2,055,408	2,698,867	2,806,877	3,320,911
3440	H & W - Retired Employees	1,191,930	1,557,725	2,508,497	2,383,481
3450	OPEB - Teachers & Aides	-	159,936	130,633	132,180
3460	OPEB - Classified	-	72,969	60,786	64,891
3470	OPEB - Academic Non-Teaching	-	36,992	31,375	33,873
	TOTAL 3400	15,749,326	19,191,715	21,374,507	25,092,664
3510	SUI - Teachers & Aides	61,479	59,967	53,672	55,741
3520	SUI - Classified	38,899	36,527	32,397	133,661
3530	SUI - Academic Non-Teaching	19,384	18,712	16,853	67,965
	TOTAL 3500	119,762	115,206	102,921	257,367
3610	WC - Teachers & Aides	1,292,016	669,945	385,177	660,905
3620	WC - Classified	588,480	315,119	138,744	324,108
3630	WC - Academic Non-Teaching	314,796	169,488	75,273	169,372
	TOTAL 3600	2,195,291	1,154,552	599,194	1,154,385
3900	Other - Retired Emp. Holding Acct	(3,129)	(7,373)	(5,784)	-
3910	Other - Teachers & Aides	(2,151)	(417)	251	-
3920	Other - Classified	674	(2,747)	(1,947)	-
3930	Other - Academic Non-Teaching	1,271,888	844,102	756	-
3939	Other - Retiree Incentive	-	-	5,413,410	-
3999	Other - COLA Holding Account	-	-	-	180,230
	TOTAL 3900	1,267,281	833,565	5,406,685	180,230
	TOTAL 3000 Series	30,768,316	38,759,827	44,288,918	46,442,230
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	8,382	6,362	12,083	19,116
	TOTAL 4200	8,382	6,362	12,083	19,116
4320	Instructional Supplies	62,918	44,240	135,591	178,780
4330	Periodicals/Magazines	7,944	8,898	10,500	13,216
4350/4351	Instructional Media Materials	1,186	390	318	4,334
4360	Tests	7,318	8,067	9,205	27,806
4370	Commencement Supplies	3,870	-	3,159	925
	TOTAL 4300	83,235	61,594	158,773	225,061
4510	Maintenance Supplies	70,396	72,251	80,830	112,478
4520	Custodial Supplies	260,431	307,262	318,171	307,595
4530	Grounds Supplies	80,500	81,094	75,302	78,744
4540	Health Supplies	21,685	18,207	20,093	18,600

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
4555	Copying & Printing	150,736	163,262	175,150	176,503
4560	Materials for Official Functions	852	66	-	-
4575	Software < \$200	4,267	3,897	1,617	15,649
4580	Theater Supplies	8,742	20,109	5,440	16,254
4590	Office & Other Supplies	521,305	644,507	588,936	1,132,387
4591	Purchase / Cost of Goods Sold	17,429	(20,041)	(9,142)	-
	TOTAL 4500	<u>1,136,343</u>	<u>1,290,613</u>	<u>1,256,397</u>	<u>1,858,210</u>
4630	Tires and Tubes	208	378	-	378
4644	Repair Parts	300,086	289,531	373,892	304,068
4690	Transportation Supplies	73,410	49,440	65,882	73,669
	TOTAL 4600	<u>373,703</u>	<u>339,348</u>	<u>439,773</u>	<u>378,115</u>
4710	Food	82,173	75,578	94,233	78,422
4791	Paper Products	14,099	10,401	9,391	5,338
4792	Cleaning Supplies	6,901	7,165	8,197	6,286
4793	Kitchen Expendables	807	896	601	1,126
	TOTAL 4700	<u>103,980</u>	<u>94,040</u>	<u>112,422</u>	<u>91,172</u>
	TOTAL 4000 Series	<u>1,705,643</u>	<u>1,791,958</u>	<u>1,979,449</u>	<u>2,571,674</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	151,002	128,202	147,041	125,803
	TOTAL 5000	<u>151,002</u>	<u>128,202</u>	<u>147,041</u>	<u>125,803</u>
5110	Consultants	444,126	522,626	397,242	1,033,009
5120	Lecturers	3,750	2,150	4,750	7,463
5151	Temporary Services	3,825	6,600	5,850	6,141
5160	Ambulance	-	1,725	-	-
5192	Scouting	14,900	1,997	-	-
5194	Filming	900	3,000	5,000	5,000
5195	Entry Fees	31,542	29,410	30,515	13,400
5198	Professional Services	553,626	911,099	1,035,238	627,426
	TOTAL 5100	<u>1,052,669</u>	<u>1,478,607</u>	<u>1,478,595</u>	<u>1,692,439</u>
5210	Mileage	47,500	45,574	32,270	67,537
5211	Meeting Expense	7,864	980	(1,021)	16,500
5219	Other Travel Expenses	124,036	186,142	185,220	167,761
5220	Conference Expenses	359,599	360,754	365,658	475,873
5250	Travel Expense - Candidates	12,931	10,339	14,677	15,000
	TOTAL 5200	<u>551,929</u>	<u>603,789</u>	<u>596,804</u>	<u>742,671</u>
5310/5320	Memberships / Dues	287,129	280,361	274,825	342,664
	TOTAL 5300	<u>287,129</u>	<u>280,361</u>	<u>274,825</u>	<u>342,664</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5410	Fire & Theft Insurance	106,544	-	-	-
5420	Liability and Claims	31,158	30,956	-	27,874
5421	GL and Property Expense	1,295,813	1,932,686	1,275,650	1,385,767
5430	Fidelity Bond Premiums	-	-	1,416	529
5440	Student Insurance	57,966	49,278	48,737	59,069
5450	Insurance Claims Expense (External Ins Co)	9,836	9,685	9,404	9,836
	TOTAL 5400	<u>1,501,317</u>	<u>2,022,605</u>	<u>1,335,207</u>	<u>1,483,075</u>
5510	Natural Gas	395,650	361,003	346,991	364,370
5520	Electricity	2,853,249	3,003,533	2,758,919	2,896,910
5530	Water	341,374	394,415	560,955	589,030
5540	Telephone	129,192	162,055	161,320	203,379
5541	Cellular Telephone	93,356	114,796	143,190	113,176
5550	Laundry & Cleaning	16,437	14,637	19,726	9,461
5560	Towel Service	8,916	8,040	10,145	10,249
5570	Waste Disposal	154,245	157,467	179,215	186,590
	TOTAL 5500	<u>3,992,419</u>	<u>4,215,947</u>	<u>4,180,460</u>	<u>4,373,165</u>
5610	County and Other Contracts	155,677	158,222	163,677	204,000
5621	Printing - Catalog	556	830	448	-
5630	Rents and Leases	1,086,479	1,052,364	1,393,774	995,800
5633	Scenery and Costume Rentals	7,836	2,502	6,235	5,000
5644	Repairs	1,471,712	1,656,053	1,503,685	1,984,442
5649	Computer Software Maintenance/Lic	1,747,559	1,887,095	2,248,519	2,336,413
5650	Transportation Contracts	106,967	139,310	101,914	65,256
5691	Governmental Fees	1,500	1,253	-	-
	TOTAL 5600	<u>4,578,286</u>	<u>4,897,628</u>	<u>5,418,254</u>	<u>5,590,911</u>
5710	Audit	78,232	81,193	58,223	79,791
5720	Elections	459,228	-	187,005	-
5730	Legal	931,946	452,875	62,727	100,000
5740	Advertising	86,905	279,244	400,578	440,806
5790	Licenses, Permits, and Other Fees	359,742	378,292	315,591	463,424
	TOTAL 5700	<u>1,916,052</u>	<u>1,191,605</u>	<u>1,024,123</u>	<u>1,084,021</u>
5820/5822	Interest/TRAN Expense	54,394	-	-	-
5821	STRS/PERS Penalties & Interest	2,130	1,747	1,670	-
5830	Surveys	1,608	900	1,332	600
5840	Physicals	8,836	6,789	7,734	10,000
5850	Fingerprints	19,632	29,532	28,167	31,252
5855	Pre-employment Testing	850	850	988	1,000
5890	Outside Services and Operating Costs	559,858	896,404	1,370,243	16,591,863
5892	Bank Charges	174,247	166,321	195,464	190,900

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5899	Budget Augmentation Holding	-	-	-	14,187,204
	TOTAL 5800	821,554	1,102,543	1,605,598	31,012,819
	TOTAL 5000 Series	14,852,358	15,921,286	16,060,908	46,447,568
Capital Outlay					
Site and Site Improvement					
6122	Engineering	3,400	-	3,920	-
6123	Architect's Fee	2,125	3,660	20,740	-
6126	Construction Contract	2,343	10,090	20,751	541,217
6127	Fixtures and Fixed Equipment	9,640	19,252	4,816	4,736
6129	Other Site Improvement	-	16,834	-	2,528
	TOTAL 6100	17,508	49,836	50,227	548,481
Buildings					
6217	Fixtures & Fixed Equipment	-	5,041	1,265	-
6221	Advertising & Legal	-	328	(2,400)	-
6222	Engineering	-	4,800	-	-
6223	Architects Fee	-	-	37,250	22,700
6224	Testing	594	880	2,790	263
6226	Remodel Projects	25,685	63,844	75,023	13,825
6227	Fixtures & Fixed Equipment	142,169	151,381	118,968	50,926
6228	Inspection	-	6,000	-	-
6229	Other	26,498	316	-	-
	TOTAL 6200	194,946	232,590	232,896	87,714
Library Books					
6310	Library Books-Purchase	13,153	5,712	12,536	7,947
6311	Library Media Material	2,662	678	6,651	6,590
6312	Library Subscriptions	84,308	38,698	111,065	118,732
	TOTAL 6300	100,122	45,088	130,252	133,269
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	465,805	325,096	314,552	217,183
6482	Equipment Addt'l > \$5,000	590,644	176,417	779,688	97,878
6485	Comp Equip Addt'l \$200 to \$4,999	868,231	204,590	435,505	13,422
6486	Comp Equip Addt'l > \$5,000	32,489	100,577	41,975	-
6491	Equipment Replc \$200 to \$4,999	3,737	1,094	-	13,437
6492	Equipment Replc > \$5,000	6,823	36,407	-	-
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	1,967,728	844,181	1,571,720	345,253
	TOTAL 6000 Series	2,280,304	1,171,694	1,985,095	1,114,717

**Riverside Community College District
2017-2018 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Other Student Aid</u>					
7640	Book Grants	-	-	42,987	52,910
7661	Educational Supplies	-	-	1,553	-
	TOTAL 7600	-	-	44,541	52,910
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 4130	1,270,000	1,270,000	2,630,000	-
	TOTAL 7390	1,270,000	1,270,000	2,630,000	-
	TOTAL 7000 Series	1,270,000	1,270,000	2,674,541	52,910
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1090 - Performance Riverside	275,000	-	-	-
	To Resource 1120 - Center for Social Justice	110,900	149,847	105,854	165,541
	From Resource 1110 - Bookstore	(525,000)	(309,232)	(336,858)	(1,301,950)
	From Resource 1170 - Customized Solutions	-	(5,232)	-	-
	To (From) Resource 1190:				
	DSP&S SPP 180	326,630	590,024	634,157	665,157
	SFAP Fiscal Coordination 14/16 - SPP 326	-	474,629	14,341	-
	SFAP Fiscal Coordination 13/14 - SPP 332	-	460,530	-	-
	Promise Grant SPP 554	-	-	-	1,757,864
	Veterans Education SPP 730	4,842	2,493	3,884	5,800
	Fed Wrk Stdy - SPP 300/304	304,157	312,250	294,157	363,618
	TOTAL 8999	496,529	1,675,309	715,534	1,656,030
	TOTAL 8900 Series	496,529	1,675,309	715,534	1,656,030
	Resource 1000 Expenditures	147,357,008	162,829,396	173,944,405	213,789,638
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	13,767,941	35,617,185	42,221,096	12,677,277
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	14,667,941	36,517,185	43,121,096	13,577,277
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 162,024,949	\$ 199,346,580	\$ 217,065,501	\$ 227,366,915

**Riverside Community College District
2017-2018 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>
Beginning Balance and Credit Apportionment	\$ 22,260,415	\$ 21,145,328	\$ 56,753,686	\$ 18,358,748	\$ 118,518,177
Non-Credit Apportionment	16,660	-	207,871	-	224,531
Total	<u>\$ 22,277,075</u>	<u>\$ 21,145,328</u>	<u>\$ 56,961,557</u>	<u>\$ 18,358,748</u>	<u>\$ 118,742,708</u>
<u>Revenues</u>					
Student Financial Aid Administration	\$ 59,867	\$ 48,683	\$ 103,445	\$ -	\$ 211,995
Total 1.0 Series	<u>\$ 59,867</u>	<u>\$ 48,683</u>	<u>\$ 103,445</u>	<u>\$ -</u>	<u>\$ 211,995</u>
<u>Other State Revenues</u>					
Apprenticeship Allowance	\$ -	\$ 462,585	\$ -	\$ -	\$ 462,585
Enrollment Fee Waiver Administration	108,880	108,880	253,580	-	471,340
RDA Backfill & Rev in Excess of Entitlement	230,342	230,342	536,466	-	997,150
Part Time Faculty Insurance & Office Hours	55,234	55,234	128,640	-	239,108
Part Time Faculty Compensation	138,791	138,791	323,246	-	600,828
Homeowner Property Tax Relief	106,237	106,237	247,427	-	459,901
State Lottery	1,016,400	1,016,400	2,367,200	-	4,400,000
State Mandated Cost Reimb/Block Grant	190,552	190,552	443,798	-	824,902
Total 2.0 Series	<u>\$ 1,846,436</u>	<u>\$ 2,309,021</u>	<u>\$ 4,300,357</u>	<u>\$ -</u>	<u>\$ 8,455,814</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 28,183	\$ 28,183	\$ 65,638	\$ -	\$ 122,004
Property Taxes	10,200,329	10,200,329	23,756,615	-	44,157,273
Donations	2,816	2,235	3,231	-	8,282
Food Sales / Commissions	-	-	150,000	-	150,000
Cosmetology / Dental Hygiene / Other Sales	41,874	100	45,500	-	87,474
Lease / Rental Income	8,381	173,709	725,615	-	907,705
Interest Income	138,600	138,600	322,800	-	600,000
Student Enrollment Fees	2,388,339	2,388,339	5,562,454	-	10,339,132
Transcript / Late Application Fees	15,000	20,000	60,000	-	95,000
Non Resident Tuition	225,423	362,440	3,276,520	-	3,864,383
Other Student Fees	89,486	15,059	84,058	-	188,603
Other Local Revenue	23,554	164,490	58,470	18,633	265,147
Total 3.0 Series	<u>\$ 13,161,985</u>	<u>\$ 13,493,484</u>	<u>\$ 34,110,901</u>	<u>\$ 18,633</u>	<u>\$ 60,785,003</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 94,000	\$ 230,000	\$ 240,000	\$ 173,000	\$ 737,000
Sales - Obsolete Equipment	1,000	1,500	10,000	-	12,500
Total 4.0 Series	<u>\$ 95,000</u>	<u>\$ 231,500</u>	<u>\$ 250,000</u>	<u>\$ 173,000</u>	<u>\$ 749,500</u>
Total Local Revenues	<u>\$ 13,256,985</u>	<u>\$ 13,724,984</u>	<u>\$ 34,360,901</u>	<u>\$ 191,633</u>	<u>\$ 61,534,503</u>
<u>Incoming Transfers</u>	<u>\$ 190,515</u>	<u>\$ 722,929</u>	<u>\$ 388,506</u>	<u>\$ -</u>	<u>\$ 1,301,950</u>
Total Resource 1000 Available Funds	<u>\$ 37,630,878</u>	<u>\$ 37,950,945</u>	<u>\$ 96,114,766</u>	<u>\$ 18,550,381</u>	<u>\$ 190,246,970</u>

**Riverside Community College District
2017-2018 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>
Academic Salaries						
Total 1100	\$ 6,738,052	\$ 6,810,299	\$ 20,965,605	\$ -	\$ -	\$ 34,513,956
Total 1200	3,493,621	3,429,394	6,940,152	745,475	546,386	15,155,028
Total 1300	7,702,129	6,338,714	14,787,574	-	-	28,828,417
Total 1400	399,026	465,575	888,637	28,544	-	1,781,782
Total 1000 Series	\$ 18,332,828	\$ 17,043,982	\$ 43,581,968	\$ 774,019	\$ 546,386	\$ 80,279,183
Classified Salaries						
Total 2100	\$ 5,046,726	\$ 4,394,941	\$ 11,234,778	\$ 9,333,045	\$ 1,696,888	\$ 31,706,378
Total 2200	356,153	425,069	1,738,929	-	-	2,520,151
Total 2300	131,396	114,658	407,429	87,391	29,932	770,806
Total 2400	29,992	22,796	175,203	-	-	227,991
Total 2000 Series	\$ 5,564,267	\$ 4,957,464	\$ 13,556,339	\$ 9,420,436	\$ 1,726,820	\$ 35,225,326
Employee Benefits						
Total 3100	\$ 2,471,556	\$ 2,177,308	\$ 5,812,266	\$ 116,654	\$ 58,344	\$ 10,636,128
Total 3200	814,713	859,312	2,006,942	1,425,655	248,916	5,355,538
Total 3300	671,926	653,786	1,612,258	712,354	115,594	3,765,918
Total 3400	4,459,896	4,582,076	12,437,411	3,365,210	248,071	25,092,664
Total 3500	53,687	45,452	126,508	27,241	4,479	257,367
Total 3600	238,968	220,020	571,387	101,948	22,062	1,154,385
Total 3900	-	-	-	-	180,230	180,230
Total 3000 Series	\$ 8,710,746	\$ 8,537,954	\$ 22,566,772	\$ 5,749,062	\$ 877,696	\$ 46,442,230
Books and Supplies						
Total 4200	\$ 1,573	\$ 6,270	\$ 7,114	\$ 3,259	\$ 900	\$ 19,116
Total 4300	46,142	97,934	75,898	2,859	2,228	225,061
Total 4500	201,834	494,302	907,140	207,790	47,144	1,858,210
Total 4600	49,656	48,979	247,403	32,077	-	378,115
Total 4700	-	-	91,172	-	-	91,172
Total 4000 Series	\$ 299,205	\$ 647,485	\$ 1,328,727	\$ 245,985	\$ 50,272	\$ 2,571,674
Services and Operating Expenditures						
Total 5000	\$ 492	\$ 224	\$ 2,301	\$ 120,626	\$ 2,160	\$ 125,803
Total 5100	453,546	46,134	325,050	632,996	234,713	1,692,439
Total 5200	109,998	40,793	359,383	52,897	179,600	742,671
Total 5300	80,973	70,789	109,397	6,035	75,470	342,664
Total 5400	300,148	264,016	759,461	132,171	27,279	1,483,075
Total 5500	771,060	948,408	2,506,919	140,873	5,905	4,373,165
Total 5600	1,073,342	495,518	1,231,431	2,771,261	19,359	5,590,911
Total 5700	191,998	92,684	93,632	524,566	181,141	1,084,021
Total 5800	3,118,042	4,079,375	6,333,562	573,440	16,908,400	31,012,819
Total 5000 Series	\$ 6,099,599	\$ 6,037,941	\$ 11,721,136	\$ 4,954,865	\$ 17,634,027	\$ 46,447,568

**Riverside Community College District
2017-2018 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 Srvcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Capital Outlay</u>						
Total 6100	\$ 486	\$ 155,804	\$ 392,191	\$ -	\$ -	\$ 548,481
Total 6200	-	1,750	49,439	36,525	-	87,714
Total 6300	40,790	-	92,479	-	-	133,269
Total 6400	40,440	56,933	69,090	69,303	109,487	345,253
Total 6000 Series	<u>\$ 81,716</u>	<u>\$ 214,487</u>	<u>\$ 603,199</u>	<u>\$ 105,828</u>	<u>\$ 109,487</u>	<u>\$ 1,114,717</u>
<u>Other Student Aid</u>						
Total 7600	\$ -	\$ -	\$ 52,910	\$ -	\$ -	\$ 52,910
Total 7000 Series	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,910</u>
Resource 1000 Expenditures	<u>\$ 39,088,361</u>	<u>\$ 37,439,313</u>	<u>\$ 93,411,051</u>	<u>\$ 21,250,195</u>	<u>\$ 20,944,688</u>	<u>\$ 212,133,608</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ (386,665)
Local Income	<u>3,117,047</u>
Total Available Funds (TAF)	<u>\$ 2,730,382</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,661,409
3000	Employee Benefits	625,863
4000	Books and Supplies	46,900
5000	Services and Operating Expenses	893,001
6000	Capital Outlay	<u>236,525</u>
	Total Expenditures	3,463,698
7900	* Contingency / Reserves / (Deficit)	<u>(733,316)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,730,382</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,796,136	\$ 2,707,841	\$ 3,033,173	\$ 3,115,693
8850 Rents & Leases	2,144	5,441	383	1,354
8860 Interest	411	-	-	-
Total 1.0	<u>2,798,691</u>	<u>2,713,282</u>	<u>3,033,555</u>	<u>3,117,047</u>
2.0 Beginning Fund Balance July 1	163,175	(36,982)	(454,063)	(386,665)
Total 2.0	<u>163,175</u>	<u>(36,982)</u>	<u>(454,063)</u>	<u>(386,665)</u>
Total Available Funds	<u>\$ 2,961,866</u>	<u>\$ 2,676,300</u>	<u>\$ 2,579,492</u>	<u>\$ 2,730,382</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 196,409	\$ 207,527	\$ 141,615	\$ 150,939
2118	Full-Time Administrator	95,708	99,686	73,030	74,521
2119	Full-Time Classified	901,767	911,687	675,638	863,823
2129	Permanent Part-Time	67,092	82,306	217,949	311,426
2139/2339	Part-Time Hourly as Needed	37,246	36,737	16,787	17,400
2169/2369	Substitutes	69,828	99,679	78,634	80,000
	Total 2100	1,368,050	1,437,623	1,203,653	1,498,109
2331	Student Help Non-Instructional	30,919	19,425	16,772	8,000
2349	Classified Overtime	151,252	194,888	174,887	155,300
	Total 2300	182,171	214,313	191,659	163,300
	Total 2000 Series	1,550,221	1,651,936	1,395,312	1,661,409
<u>Employee Benefits</u>					
3220	PERS - Classified	145,901	152,117	142,575	186,250
	Total 3200	145,901	152,117	142,575	186,250
3320	OASDHI - Classified	85,017	90,492	73,508	86,425
3325	Medicare - Classified	21,812	23,857	19,958	23,974
	Total 3300	106,829	114,348	93,466	110,399
3420	H&W Classified	302,952	328,786	253,906	308,452
3460	OPEB Classified	-	4,280	2,881	3,322
	Total 3400	302,952	333,066	256,787	311,774
3520	SUI - Classified	754	825	688	826
	Total 3500	754	825	688	826
3620	WC - Classified	34,610	18,817	6,740	16,614
	Total 3600	34,610	18,817	6,740	16,614
3920	Other - Classified	1,013	(568)	(1,328)	-
	Total 3900	1,013	(568)	(1,328)	-
	Total 3000 Series	592,060	618,606	498,928	625,863
<u>Books and Supplies</u>					
4555	Copying & Printing	1,354	1,315	926	1,200
4590	Office & Other Supplies	16,497	19,006	23,583	31,300
	Total 4500	17,851	20,320	24,508	32,500
4644	Repair Supplies	86	250	771	1,000
4690	Transportation Supplies	13,524	12,071	13,198	13,400
	Total 4600	13,610	12,321	13,970	14,400
	Total 4000 Series	31,461	32,642	38,478	46,900

**Riverside Community College District
2017-2018 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	1,685	419	521	700
	Total 5000	1,685	419	521	700
5220	Conferences	2,978	3,394	4,794	5,700
	Total 5200	2,978	3,394	4,794	5,700
5310	Memberships	115	165	252	280
	Total 5300	115	165	252	280
5421	GL and Property Expense	20,928	31,222	16,744	19,937
	Total 5400	20,928	31,222	16,744	19,937
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	6,077	5,469	8,245	8,246
5541	Cellular Telephone	7,696	11,017	14,196	14,400
5550	Laundry & Cleaning	2,799	2,148	2,665	2,600
	Total 5500	131,773	133,835	140,306	140,446
5630	Rents and Leases	1,754	1,093	1,070	1,418
5644	Repairs	35,128	40,846	33,357	45,251
5649	Computer Software Maintenance/Lic	13,675	10,539	13,120	18,300
5650	Transportation Contracts	282,380	279,884	390,875	391,000
5691	Governmental Fees	73,552	87,296	91,316	91,900
	Total 5600	406,488	419,657	529,738	547,869
5730	Legal	1,200	1,800	600	780
5790	Other Legal Expense	1,385	28,277	58,973	59,250
	Total 5700	2,585	30,077	59,573	60,030
5855	Pre-employment Testing	850	850	988	1,000
5890	Outside Services and Operating Costs	112,035	69,930	78,184	89,468
5892	Bank Charges	17,725	17,368	25,377	27,571
	Total 5800	130,610	88,148	104,548	118,039
	Total 5000 Series	697,161	706,917	856,476	893,001
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6126	Construction Contract	74,911	111,544	147,925	202,556
6127	Fixtures and Fixed Equipment	4,994	5,000	(2,056)	5,000
	Total 6100	79,905	116,544	145,869	207,556
<u>Buildings</u>					
6226	Remodel Projects	10,689	-	-	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 6200	10,689	-	-	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	2,034	1,987	6,725	5,718
6482	Equipment Addt'l > \$5,000	35,048	-	22,687	23,251
6485	Comp Equip Addt'l \$200 to \$4,999	269	1,731	1,683	-
	Total 6400	37,351	3,719	31,095	28,969
	Total 6000 Series	127,945	120,262	176,964	236,525
	Total Expenditures	2,998,847	3,130,363	2,966,157	3,463,698
Contingency/Fund Balance					
7925	Restricted	(36,982)	(454,063)	(386,665)	(733,316)
	Total 7900	(36,982)	(454,063)	(386,665)	(733,316)
	Total 7000 Series	(36,982)	(454,063)	(386,665)	(733,316)
Total Resource 1050					
Expenditures/Contingency/Fund Balance		\$ 2,961,866	\$ 2,676,300	\$ 2,579,492	\$ 2,730,382

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ 2,111,364
State Income	\$ 30,000	
Local Income	<u>1,640,940</u>	
Total Income		<u>1,670,940</u>
Total Available Funds (TAF)		<u>\$ 3,782,304</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 500,600
2000	Classified Salaries	686,101
3000	Employee Benefits	430,427
4000	Books and Supplies	117,730
5000	Services and Operating Expenses	415,593
6000	Capital Outlay	<u>20,500</u>
	Total Expenditures	2,170,951
7900	* Contingency / Reserves	<u>1,611,353</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,782,304</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8627 Other State Programs	\$ 4,615	\$ 44,705	\$ 27,488	\$ 30,000
8690 STRS On Behalf	-	22,830	15,267	-
Total 1.0	<u>4,615</u>	<u>67,535</u>	<u>42,755</u>	<u>30,000</u>
2.0 Local Income				
8820 Contributions, Gifts, Endowments	1,000	-	-	-
8860 Interest	7,981	20,847	21,753	23,000
8876 Health Fees	1,408,609	1,397,624	1,420,359	1,571,040
8890 Lab Tests / Rx	39,222	31,804	40,133	46,900
Total 2.0	<u>1,456,812</u>	<u>1,450,275</u>	<u>1,482,244</u>	<u>1,640,940</u>
3.0 Beginning Fund Balance July 1	<u>2,048,836</u>	<u>2,189,378</u>	<u>2,117,758</u>	<u>2,111,364</u>
Total 3.0	<u>2,048,836</u>	<u>2,189,378</u>	<u>2,117,758</u>	<u>2,111,364</u>
Total Available Funds	<u>\$ 3,510,263</u>	<u>\$ 3,707,188</u>	<u>\$ 3,642,757</u>	<u>\$ 3,782,304</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 418,712	\$ 444,178	\$ 443,268	\$ 468,746
	Total 1200	418,712	444,178	443,268	468,746
1439	Part-Time Non-Instructional	-	624	-	31,854
	Total 1400	-	624	-	31,854
	Total 1000 Series	418,712	444,802	443,268	500,600
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	-	29,365	83,941	91,195
2118	Full-Time Classified Administrator	85,000	-	-	-
2119	Full-Time Classified	89,269	111,271	116,021	155,665
2129	Permanent Part-Time	38,326	41,772	55,659	170,416
2139/2339	Part-Time Hourly as Needed	187,509	338,603	230,217	237,276
	Total 2100	400,104	521,010	485,839	654,552
2331	Student Help Non-Instructional	10,100	16,240	27,631	31,000
2349	Overtime	194	73	544	549
	Total 2300	10,295	16,313	28,175	31,549
	Total 2000 Series	410,399	537,324	514,014	686,101
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	36,971	70,349	55,414	72,236
3160	STRS - On Behalf - Classified	-	-	38,097	-
3170	STRS - On Behalf - Acad Non-Teaching	-	-	(22,830)	-
	Total 3100	36,971	70,349	70,682	72,236
3220	PERS - Classified	13,625	20,237	32,923	57,356
	Total 3200	13,625	20,237	32,923	57,356
3320	OASDHI - Classified	7,135	10,531	14,884	22,931
3325	Medicare - Classified	5,787	7,521	7,097	9,498
3335	Medicare - Academic Non-Teaching	6,024	6,418	6,410	7,259
	Total 3300	18,947	24,471	28,391	39,688
3420	H&W - Classified	16,805	27,387	52,941	128,588
3430	H&W - Academic Non-Teaching	81,680	131,069	113,852	117,739
3460	OPEB Classified	-	1,432	1,049	1,373
3470	OPEB - Academic Non Teaching	-	1,109	924	1,001
	Total 3400	98,485	160,997	168,766	248,701
3520	SUI - Classified	200	260	245	328
3530	SUI - Academic Non-Teaching	208	222	221	251
	Total 3500	408	481	466	579

**Riverside Community College District
2017-2018 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3620	WC - Classified	9,326	5,784	2,570	6,861
3630	WC - Academic Non-Teaching	9,534	5,173	2,216	5,006
	Total 3600	18,860	10,957	4,786	11,867
3920	Other - Classified	19	105	(32)	-
3930	Other - Academic Non-Teaching	(224)	(38)	(5)	-
	Total 3900	(205)	67	(37)	-
	Total 3000 Series	187,091	287,558	305,977	430,427
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	6,400	6,400	6,006	14,100
	Total 4300	6,400	6,400	6,006	14,100
4540	Health Supplies	53,622	42,136	56,046	75,700
4555	Copying and Printing	2,721	1,751	1,389	2,900
4575	Software < \$200	-	350	-	-
4590	Office & Other Supplies	17,106	18,527	13,686	20,830
	Total 4500	73,449	62,763	71,121	99,430
4644	Repair Parts	-	-	-	300
	Total 4600	-	-	-	300
4710	Food	1,644	3,474	955	3,900
	Total 4700	1,644	3,474	955	3,900
	Total 4000 Series	81,492	72,637	78,082	117,730
<u>Services and Operating Expenses</u>					
5045	Postage	96	207	178	375
	Total 5000	96	207	178	375
5120	Lecturers	300	-	-	30,300
5130	Doctors/Nurses	58,860	61,520	36,113	116,160
5198	Professional Services	-	-	-	67,570
	Total 5100	59,160	61,520	36,113	214,030
5210	Mileage	-	-	-	900
5220	Conferences	4,866	5,053	3,058	11,900
	Total 5200	4,866	5,053	3,058	12,800
5310	Memberships	350	350	500	850
	Total 5300	350	350	500	850
5421	GL and Property Expense	11,163	18,562	11,487	14,241
5440	Student Insurance	77,835	62,121	62,121	65,951
	Total 5400	88,998	80,683	73,609	80,192

**Riverside Community College District
2017-2018 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	3,800	4,364	4,262	5,678
5550	Laundry and Cleaning	41	88	-	100
5570	Waste Disposal	309	618	618	2,700
	Total 5500	6,850	7,770	7,580	11,178
5630	Rents and Leases	-	4,310	-	-
5644	Repairs/Repair Supplies	802	92	159	1,200
5649	Computer Software Maintenance/Lic	10,976	18,109	14,895	35,343
	Total 5600	11,778	22,511	15,054	36,543
5790	Other Legal Expense	(429)	263	113	625
	Total 5700	(429)	263	113	625
5890	Outside Services and Operating Costs	13,104	20,491	23,696	35,500
5892	Bank Charges	18,564	20,068	20,469	23,500
	Total 5800	31,668	40,560	44,165	59,000
	Total 5000 Series	203,338	218,918	180,369	415,593
Capital Outlay					
Buildings					
6227	Fixtures and Fixed Equipment	2,320	-	-	-
	Total 6200	2,320	-	-	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	7,944	4,969	8,567	12,500
6482	Equipment Addt'l > \$5,000	-	11,621	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	9,589	11,602	1,117	8,000
	Total 6400	17,533	28,192	9,684	20,500
	Total 6000 Series	19,853	28,192	9,684	20,500
	Total Expenditures	1,320,885	1,589,430	1,531,393	2,170,951
Contingency/Fund Balance					
7924	Restricted	2,189,378	2,117,758	2,111,364	1,611,353
	Total 7900	2,189,378	2,117,758	2,111,364	1,611,353
	Total 7000 Series	2,189,378	2,117,758	2,111,364	1,611,353
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,510,263	\$ 3,707,188	\$ 3,642,757	\$ 3,782,304

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ (284,610)
Local Income	\$ 74,064	
Intrafund Transfer From Resource 1170	<u>30,000</u>	
Total Income		<u>104,064</u>
Total Available Funds (TAF)		<u>\$ (180,546)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 37,726
3000	Employee Benefits	14,980
4000	Books and Supplies	14,955
5000	Services and Operating Expenses	<u>6,403</u>
	Total Expenditures	74,064
7900	* Contingency / Reserves / (Deficit)	<u>(254,610)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (180,546)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8690 Other State Revenue	\$ -	\$ 304	\$ 614	\$ -
Total 1.0	<u>-</u>	<u>304</u>	<u>614</u>	<u>-</u>
2.0 Local Income				
8860 Interest Income	5	2	9	9
8872 Community Activities Program Fees	176,654	127,729	164,968	74,055
Total 2.0	<u>176,659</u>	<u>127,731</u>	<u>164,977</u>	<u>74,064</u>
3.0 Incoming Transfer				
8999 From Resource 1170	-	-	-	30,000
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>(232,374)</u>	<u>(236,942)</u>	<u>(287,040)</u>	<u>(284,610)</u>
Total Available Funds	<u>\$ (55,715)</u>	<u>\$ (108,907)</u>	<u>\$ (121,448)</u>	<u>\$ (180,546)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 4,243	\$ 2,674	\$ 445	\$ -
	Total 1200	4,243	2,674	445	-
	Total 1000 Series	4,243	2,674	445	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	4,606	4,719	4,753	-
2119	Classified Salary F/T	39,090	42,201	27,783	27,726
2139/2339	Classified Salary Hourly	1,000	7,115	-	-
	Total 2100	44,697	54,035	32,536	27,726
2349	Overtime	-	-	3,263	-
2399	Other Non-Teaching	43,603	49,084	70,705	10,000
	Total 2300	43,603	49,084	73,968	10,000
	Total 2000 Series	88,299	103,119	106,503	37,726
<u>Employee Benefits</u>					
3120	STRS - Classified	-	895	(895)	-
3130	STRS Other Academic Employees	379	555	24	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	614	-
	Total 3100	379	1,450	(257)	-
3220	PERS - Classified Employee	5,145	5,547	4,448	4,306
	Total 3200	5,145	5,547	4,448	4,306
3320	OASDHI - Classified Employees	2,676	2,870	2,166	1,719
3325	Medicare Classified Employees	1,272	1,486	1,532	547
3335	Medicare Non-teaching Academic	62	40	3	-
	Total 3300	4,010	4,396	3,701	2,266
3420	H&W Classified Employees	11,909	13,656	10,081	7,937
3430	H&W Non-teaching Academic	797	318	-	-
3460	OPEB Classified	-	192	215	75
3470	OPEB - Academic Non Teaching	-	6	-	-
	Total 3400	12,706	14,171	10,296	8,012
3520	SUI Classified Employees	44	52	53	19
3530	SUI Non-teaching Academic	2	1	-	-
	Total 3500	46	53	53	19
3620	Work Comp Classified Employees	2,011	1,355	526	377
3630	Work Comp Non-tching Academic	98	35	1	-
	Total 3600	2,109	1,390	527	377
3920	Othr Benefits Classified Employees	(2)	4	43	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3930	Othr Benefits Academic Employees	(13)	(3)	6	-
	Total 3900	(14)	-	48	-
	Total 3000 Series	24,381	27,008	18,815	14,980
<u>Books and Supplies</u>					
4320	Instructional Supplies	-	2,426	1,401	2,455
	Total 4300	-	2,426	1,401	2,455
4555	Copying and Printing	390	-	-	12,500
4590	Office/Other Supplies	-	706	161	-
	Total 4500	390	706	161	12,500
4710	Food	-	23	-	-
	Total 4700	-	23	-	-
	Total 4000 Series	390	3,155	1,562	14,955
<u>Services and Operating Expenses</u>					
5045	Postage	126	52	41	50
	Total 5000	126	52	41	50
5198	Professional Services	50,659	28,591	25,818	2,000
	Total 5100	50,659	28,591	25,818	2,000
5310	Memberships	-	800	-	-
	Total 5300	-	800	-	-
5421	GL and Property Expense	1,249	2,000	1,283	453
	Total 5400	1,249	2,000	1,283	453
5510	Natural Gas	1,100	1,100	1,100	-
5520	Electricity	4,050	2,405	400	-
5530	Water	254	179	-	-
5570	Waste Disposal	203	148	-	-
	Total 5500	5,606	3,832	1,500	-
5630	Rents & Leases	3,000	3,000	3,000	-
	Total 5600	3,000	3,000	3,000	-
5892	Bank Card Charges	3,273	3,903	4,194	3,900
	Total 5800	3,273	3,903	4,194	3,900
	Total 5000 Series	63,914	42,177	35,836	6,403
	Total Expenditures	181,227	178,133	163,161	74,064

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(236,942)	(287,040)	(284,610)	(254,610)
	Total 7900	(236,942)	(287,040)	(284,610)	(254,610)
	Total 7000 Series	(236,942)	(287,040)	(284,610)	(254,610)
 Total Resource 1080					
Expenditures/Contingency/Fund Balance		\$ (55,715)	\$ (108,907)	\$ (121,448)	\$ (180,546)

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ (638,599)
Local Income	\$ 285,240	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>560,240</u>
Total Available Funds (TAF)		\$ <u>(78,359)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 22,430
2000	Classified Salaries	183,930
3000	Employee Benefits	95,562
4000	Books and Supplies	5,472
5000	Services and Operating Expenses	<u>230,325</u>
	Total Expenditures	537,719
7900	Contingency / Reserves / (Deficit)	<u>(616,078)</u>
	Total Resource 1090 Including Contingency / Reserves	\$ <u>(78,359)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8690 Other State Revenue	\$ -	\$ 5,007	\$ (4,150)	\$ -
Total 1.0	<u>-</u>	<u>5,007</u>	<u>(4,150)</u>	<u>-</u>
2.0 Local Income				
8820 Donations	40,425	44,492	66,500	50,000
8848 Box Office Receipts	210,666	217,656	199,303	200,240
8860 Interest Income	7	-	-	-
8890 Other Local Income	38,162	32,432	24,536	35,000
Total 2.0	<u>289,260</u>	<u>294,580</u>	<u>290,339</u>	<u>285,240</u>
3.0 Incoming Transfer				
8999 From Resource 1110	275,000	275,000	275,000	275,000
Total 3.0	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
4.0 Beginning Balance July 1				
	(909,778)	(806,432)	(717,476)	(638,599)
Total 4.0	<u>(909,778)</u>	<u>(806,432)</u>	<u>(717,476)</u>	<u>(638,599)</u>
Total Available Funds	<u>\$ (345,517)</u>	<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (78,359)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ (1,866)	\$ -	\$ -	\$ -
1219	Counselors/Librarians/Release Time	-	5,384	10,434	13,653
	Total 1200	(1,866)	5,384	10,434	13,653
1490	Special Assignments	8,874	4,585	-	8,777
	Total 1400	8,874	4,585	-	8,777
	Total 1000 Series	7,008	9,969	10,434	22,430
<u>Classified Salaries</u>					
2119	Classified Full Time	144,801	155,789	157,912	165,930
2129	Permanent Part-Time	2,722	-	-	-
2139/2339	Classified Hourly	7,998	21,054	8,274	8,000
	Total 2100	155,521	176,843	166,186	173,930
2331	Student Help Non-Instructional	6,997	1,607	1,152	10,000
2349	Classified Overtime	1,496	4,561	(545)	-
	Total 2300	8,493	6,167	607	10,000
	Total 2000 Series	164,014	183,010	166,793	183,930
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	788	6,077	1,313	3,237
3170	STRS On Behalf - Acad Non-Teach	-	-	(4,150)	-
	Total 3100	788	6,077	1,313	3,237
3220	PERS Classified Employee	17,350	18,414	21,928	25,771
	Total 3200	17,350	18,414	21,928	25,771
3320	OASDHI Classified Employee	9,063	9,630	9,789	10,288
3325	Medicare Classified Employee	2,233	2,553	2,414	2,522
3335	Medicare Non-teaching Academic	129	145	151	325
	Total 3300	11,425	12,328	12,355	13,135
3420	H&W Classified Employee	38,837	41,582	45,516	49,802
3430	H&W Non-teaching Academic	-	463	892	1,043
3460	OPEB. Classified Employee	-	458	351	368
3470	OPEB. Non-teaching Academic	-	24	22	45
	Total 3400	38,837	42,526	46,781	51,258
3520	SUI Classified Employee	78	89	84	87
3530	SUI Other Academic Employee	4	5	5	11
	Total 3500	82	94	89	98
3620	Work Comp Classified Employee	3,705	2,047	842	1,839
3630	Work Comp Non-tching Academic	203	119	52	224

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 3600	<u>3,908</u>	<u>2,166</u>	<u>894</u>	<u>2,063</u>
3920	Other Benefits Classified Employee	180	273	(211)	-
3930	Other - Academic Non-Teaching	(236)	-	-	-
	Total 3900	<u>(57)</u>	<u>273</u>	<u>(211)</u>	<u>-</u>
	Total 3000 Series	<u>72,333</u>	<u>81,878</u>	<u>83,149</u>	<u>95,562</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	8,359	4,300	509	1,159
4580	Theater Supplies	4,379	16,213	3,369	4,272
4590	Office/Other Supplies	-	-	41	41
	Total 4500	<u>12,738</u>	<u>20,513</u>	<u>3,918</u>	<u>5,472</u>
	Total 4000 Series	<u>12,738</u>	<u>20,513</u>	<u>3,918</u>	<u>5,472</u>
<u>Services and Operating Expenses</u>					
5045	Postage	457	163	249	189
	Total 5000	<u>457</u>	<u>163</u>	<u>249</u>	<u>189</u>
5198	Professional Services	121,488	104,958	142,667	147,004
	Total 5100	<u>121,488</u>	<u>104,958</u>	<u>142,667</u>	<u>147,004</u>
5219	Other Travel Expense	3,489	2,557	1,568	2,615
	Total 5200	<u>3,489</u>	<u>2,557</u>	<u>1,568</u>	<u>2,615</u>
5421	GL & Property Expenses	2,309	3,647	2,127	2,476
	Total 5400	<u>2,309</u>	<u>3,647</u>	<u>2,127</u>	<u>2,476</u>
5520	Electricity	700	700	700	700
	Total 5500	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
5630	Rents & Leases	31,504	62,580	33,327	34,083
5632	Scenic Rentals	23,033	-	15,048	18,049
5633	Costume Rentals	15,853	12,059	21,000	18,614
5650	Transportation Contracts	243	369	3,650	4,595
	Total 5600	<u>70,632</u>	<u>75,008</u>	<u>73,025</u>	<u>75,341</u>
5740	Advertising	3,200	1,520	-	-
	Total 5700	<u>3,200</u>	<u>1,520</u>	<u>-</u>	<u>-</u>
5892	Bank Card Charges	2,548	1,707	1,833	2,000
	Total 5800	<u>2,548</u>	<u>1,707</u>	<u>1,833</u>	<u>2,000</u>
	Total 5000 Series	<u>204,823</u>	<u>190,261</u>	<u>222,168</u>	<u>230,325</u>
	Total Expenditures	<u>460,915</u>	<u>485,630</u>	<u>486,462</u>	<u>537,719</u>

**Riverside Community College District
 2017-2018 Final Budget
 Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(806,432)	(717,476)	(642,749)	(616,078)
	Total 7900	<u>(806,432)</u>	<u>(717,476)</u>	<u>(642,749)</u>	<u>(616,078)</u>
	Total 7000 Series	<u>(806,432)</u>	<u>(717,476)</u>	<u>(642,749)</u>	<u>(616,078)</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ (345,517)</u>	<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (78,359)</u>

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 677,341
Local Income	<u>1,056,925</u>
Total Available Funds (TAF)	<u>\$ 1,734,266</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200	105,045
8999	Intrafund Transfer to Resources 1000 and 1090	<u>1,576,950</u>
	Total Expenditures	1,725,595
7900	* Contingency / Reserves	<u>8,671</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,734,266</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 1,000,931	\$ 1,104,766	\$ 1,054,481	\$ 1,055,000
8860 Interest	297	1,289	1,868	1,925
Total 1.0	<u>1,001,228</u>	<u>1,106,055</u>	<u>1,056,349</u>	<u>1,056,925</u>
2.0 Beginning Balance July 1	<u>132,095</u>	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>
Total 2.0	<u>132,095</u>	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>
Total Available Funds	<u>\$ 1,133,323</u>	<u>\$ 1,314,373</u>	<u>\$ 1,512,845</u>	<u>\$ 1,734,266</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Services and Operating Expenses</u>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,600	43,600	43,600	43,600
<u>Interfund Transfer</u>					
7390	To Resource 3200	256,503	155,045	105,045	105,045
7390	To Resource 3300	99,903	75,000	75,000	-
	Total 7300	356,406	230,045	180,045	105,045
<u>Intrafund Transfer</u>					
8999	To Resource 1000	250,000	309,232	1,051,333	1,301,950
8999	To Resource 1090	275,000	275,000	275,000	275,000
	Total 8999	525,000	584,232	1,326,333	1,576,950
	Total Expenditures	925,006	857,877	1,549,978	1,725,595
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	208,317	456,496	(37,133)	8,671
	Total 7900	208,317	456,496	(37,133)	8,671
	Total 7000 Series	564,723	686,541	142,912	113,716
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,133,323	\$ 1,314,373	\$ 1,512,845	\$ 1,734,266

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	13,135
Local Income	\$	25,400	
Intrafund Transfer From Resource 1000		<u>165,541</u>	
Total Income			<u>190,941</u>
Total Available Funds (TAF)		\$	<u>204,076</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	86,362
3000	Employee Benefits		57,328
4000	Books and Supplies		4,910
5000	Services and Operating Expenses		50,265
6000	Capital Outlay		<u>211</u>
	Total Expenditures		199,076
7900	* Contingency / Reserves		<u>5,000</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>204,076</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8860 Interest	\$ 56	\$ 408	\$ 371	\$ 400
8890 City of Riverside	25,000	25,000	25,000	25,000
Total 1.0	<u>25,056</u>	<u>25,408</u>	<u>25,371</u>	<u>25,400</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	110,900	149,847	105,854	165,541
Total 2.0	<u>110,900</u>	<u>149,847</u>	<u>105,854</u>	<u>165,541</u>
3.0 Beginning Balance July 1	24,243	5,468	13,134	13,135
Total 3.0	<u>24,243</u>	<u>5,468</u>	<u>13,134</u>	<u>13,135</u>
Total Available Funds	<u>\$ 160,199</u>	<u>\$ 180,723</u>	<u>\$ 144,359</u>	<u>\$ 204,076</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 74,428	\$ 57,746	\$ -	\$ 84,362
	Total 2100	74,428	57,746	-	84,362
2331	Student Help Non-Instructional	-	-	1,051	2,000
	TOTAL 2300	-	-	1,051	2,000
	Total 2000 Series	74,428	57,746	1,051	86,362
<u>Employee Benefits</u>					
3220	PERS	8,814	6,838	-	13,102
	Total 3200	8,814	6,838	-	13,102
3320	OASDHI Classified Employee	4,641	3,618	-	5,230
3325	Medicare Classified Employee	1,086	846	-	1,223
	Total 3300	5,727	4,464	-	6,453
3420	H&W	26,120	22,271	-	36,694
3460	OPEB, Classified Employee	-	134	2	173
	Total 3400	26,120	22,405	2	36,867
3520	SUI Classified Employee	37	29	-	42
	Total 3500	37	29	-	42
3620	Work Comp - Academic Non-Teaching	1,715	720	5	864
	Total 3600	1,715	720	5	864
3920	Other Benefits	(46)	(59)	-	-
	Total 3900	(46)	(59)	-	-
	Total 3000 Series	42,367	34,397	7	57,328
<u>Books and Supplies</u>					
4230	Reference Books	105	53	1,798	1,798
	Total 4200	105	53	1,798	1,798
4555	Copying and Printing	447	155	70	200
4590	Office/Other Supplies	469	953	(372)	2,912
	Total 4500	916	1,108	(302)	3,112
	Total 4000 Series	1,021	1,161	1,495	4,910
<u>Services and Operating Expenses</u>					
5198	Professional Services	-	26,380	89,430	6,600
	Total 5100	-	26,380	89,430	6,600
5310	Memberships	150	-	150	150
	Total 5300	150	-	150	150

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5421	GL & Property Expenses	1,005	1,091	13	1,036
	Total 5400	1,005	1,091	13	1,036
5510	Natural Gas	406	8	364	500
5520	Electricity	29,890	39,388	30,622	32,000
5530	Water	1,131	1,453	895	1,500
5541	Cellular Telephone	-	-	897	750
	Total 5500	31,427	40,849	32,778	34,750
5630	Rents & Leases	-	-	100	200
5644	Repairs	-	2,901	6,040	6,101
	Total 5600	-	2,901	6,140	6,301
5790	Other Legal Fees	150	-	-	-
	Total 5700	150	-	-	-
5890	Other Services	1,308	885	(48)	1,428
	Total 5800	1,308	885	(48)	1,428
	Total 5000 Series	34,040	72,106	128,463	50,265
Capital Outlay					
6481	Equip Add'l < \$5000	2,875	2,178	208	211
	Total 6400	2,875	2,178	208	211
	Total 6000 Series	2,875	2,178	208	211
	Total Expenditures	154,731	167,589	131,224	199,076
Contingency/Fund Balance					
7910	Unrestricted	5,468	13,134	13,135	5,000
	Total 7900	5,468	13,134	13,135	5,000
	Total 7000 Series	5,468	13,134	13,135	5,000
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 160,199	\$ 180,723	\$ 144,359	\$ 204,076

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 69,280
Local Income	<u>694,272</u>
Total Available Income (TAF)	<u>\$ 763,552</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 169,277
3000	Employee Benefits	74,514
4000	Books and Supplies	31,000
5000	Services and Operating Expenses	448,001
6000	Capital Outlay	7,500
8999	Intrafund Transfer to Resource 1000	<u>30,000</u>
	Total Expenditures	760,292
7900	* Contingency / Reserves	<u>3,260</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 763,552</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8690 STRS On Behalf	\$ -	\$ 3,075	\$ (716)	\$ -
Total 1.0	<u>-</u>	<u>3,075</u>	<u>(716)</u>	<u>-</u>
2.0 Local Income				
8831 B/E Aeospace (Teklam) SPP 426	-	-	3,000	-
8831 California Family Life Center SPP 462	-	3,588	7,024	-
8831 City of Rvrsd Human Resrc SPP 484	1,200	22,500	3,550	6,450
8831 Cryoquip SPP 461	2,000	-	-	-
8831 Elsinore Valley Muni Water District SPP 424	-	-	8,800	-
8831 ETP - Core SPP 427	-	-	10,220	528,956
8831 ETP - Core SPP 449	175,975	-	15,350	-
8831 ETP - Core SPP 463	-	354,092	537,250	58,566
8831 ETP - Core SPP 469	821,421	(103,665)	-	-
8831 ETP - Alternative Fuel SPP 450	232,183	-	-	-
8831 International Rectifier SPP 477	58,009	51,873	-	-
8831 McClane Company SPP 433	800	-	-	-
8831 Pacific Coachworks SPP 424	-	3,200	-	-
8831 Riverside County Office of Ed SPP 457	3,000	-	-	-
8831 Riverside County Regional Med Ctr SPP 473	11,425	-	-	-
8831 Riverside County Transportation SPP 458	2,500	1,800	-	-
8831 San Bernardino CCD SPP 422	-	-	53,900	-
8831 US Continental Marketing SPP 425	-	-	10,000	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8860 Interest	-	-	-	300
Total 2.0	<u>1,308,513</u>	<u>333,388</u>	<u>649,094</u>	<u>694,272</u>
3.0 Beginning Balance July 1				
	577	419,187	167,047	69,280
Total 3.0	<u>577</u>	<u>419,187</u>	<u>167,047</u>	<u>69,280</u>
Total Available Funds	<u>\$ 1,309,090</u>	<u>\$ 755,650</u>	<u>\$ 815,425</u>	<u>\$ 763,552</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ 6,306	\$ 7,739	\$ -	\$ -
1331	Part-Time Teaching Summer	965	4,194	-	-
1333	Part-Time Teaching Spring	6,848	6,291	-	-
1334	Part-Time Teaching Summer (Even years)	1,951	-	-	-
	Total 1300	16,070	18,224	-	-
1490	Academic Special Project	8,187	9,137	-	-
	Total 1400	8,187	9,137	-	-
	Total 1000 Series	24,257	27,361	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	87,521	89,659	90,298	93,881
2119	Full Time Regular	54,745	57,984	60,895	75,396
	Total 2100	142,266	147,643	151,193	169,277
	Total 2000 Series	142,266	147,643	151,193	169,277
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	867	5,030	-	-
3130	STRS - Academic Non-Teaching	727	987	-	-
3150	STRS On Behalf - Teachers & Aides	-	-	(1,507)	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	791	-
	Total 3100	1,594	6,018	(716)	-
3220	PERS Classified	16,885	17,718	21,212	26,290
	Total 3200	16,885	17,718	21,212	26,290
3315	Medicare - Teachers & Aides	233	264	-	-
3320	OASDHI Classified	8,893	9,275	9,464	10,495
3325	Medicare Classified	2,080	2,169	2,213	2,455
3335	Medicare - Academic Non-Teaching	119	132	-	-
	Total 3300	11,325	11,841	11,678	12,950
3420	H&W Classified	34,328	44,663	43,915	33,157
3450	OPEB - Teachers & Aides	-	48	-	-
3460	OPEB Classified	-	374	318	339
3470	OPEB - Academic Non Teaching	-	23	-	-
	Total 3400	34,328	45,108	44,234	33,496
3510	SUI - Teachers & Aides	8	9	-	-
3520	SUI Classified	72	75	76	85
3530	SUI - Academic Non-Teaching	4	5	-	-
	Total 3500	84	88	76	85

**Riverside Community College District
2017-2018 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3610	WC - Teachers & Aides	368	203	-	-
3620	Work Comp Classified	3,285	1,746	764	1,693
3630	WC - Academic Non-Teaching	188	103	-	-
	Total 3600	3,840	2,052	764	1,693
3920/30	Other Benefits	(129)	(214)	(132)	-
	Total 3900	(129)	(214)	(132)	-
	Total 3000 Series	67,927	82,611	77,116	74,514
<u>Books and Supplies</u>					
4320	Instructional Supplies	3,854	808	138	100
	Total 4300	3,854	808	138	100
4555	Copying and Printing	-	-	2	700
4590	Other Supplies	1,269	931	420	3,000
4599	Cont Ed Instr Suppl	1,046	1,802	551	27,000
	Total 4500	2,315	2,733	973	30,700
4710	Food	-	53	92	200
	Total 4700	-	53	92	200
	Total 4000 Series	6,170	3,593	1,203	31,000
<u>Services and Operating Expenses</u>					
5045	Postage	11	32	-	225
	Total 5000	11	32	-	225
5110	Consultants	110,225	5,927	48,795	61,000
5197	Grant/Contract Sub Agreement	451,552	261,942	398,333	220,000
5198	Professional Services	715	-	-	-
	Total 5100	562,492	267,869	447,128	281,000
5210	Mileage	2,042	3,715	6	1,750
5211	Meeting Expense	500	563	-	-
5219	Other Travel Expense	50	-	-	-
5220	Conference Attendance	1,977	472	595	1,050
	Total 5200	4,570	4,750	601	2,800
5421	GL & Property Expenses	2,248	3,308	1,814	2,031
	Total 5400	2,248	3,308	1,814	2,031
5520	Electricity	4,565	2,508	-	-
5530	Water	317	224	-	-
5541	Cellular Telephone	1,065	1,187	850	1,600
5570	Waste Disposol	254	185	-	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 5500	<u>6,201</u>	<u>4,104</u>	<u>850</u>	<u>1,600</u>
5649	Computer Software Maintenance/Lic	-	-	-	5,000
	Total 5600	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
5740	Advertising	-	-	-	15,000
5790	Licenses, Permits, and Other Fees	-	527	70	161
	Total 5700	<u>-</u>	<u>527</u>	<u>70</u>	<u>15,161</u>
5890	Outside Services and Operating Costs	42,780	41,573	66,170	140,184
	Total 5800	<u>42,780</u>	<u>41,573</u>	<u>66,170</u>	<u>140,184</u>
	Total 5000 Series	<u>618,303</u>	<u>322,162</u>	<u>516,633</u>	<u>448,001</u>
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	-	-	2,500
6485	Comp Equip Add'l \$200 to \$4,999	30,981	-	-	5,000
	Total 6400	<u>30,981</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
	Total 6000 Series	<u>30,981</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
	Total Expenditures	<u>889,903</u>	<u>583,370</u>	<u>746,145</u>	<u>730,292</u>
<u>Intrafund Transfer</u>					
8999	To Resource 1000	-	5,232	-	30,000
	Total 8999	<u>-</u>	<u>5,232</u>	<u>-</u>	<u>30,000</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	419,187	167,047	69,280	3,260
	Total 7900	<u>419,187</u>	<u>167,047</u>	<u>69,280</u>	<u>3,260</u>
Total Resource 1170					
Expenditures/Contingency/Fund Balance		<u>\$ 1,309,090</u>	<u>\$ 755,650</u>	<u>\$ 815,425</u>	<u>\$ 763,552</u>

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 5,856,361
Local Income	<u>2,178,200</u>
Total Available Income (TAF)	<u>\$ 8,034,561</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 564,064
6000	Capital Outlay	<u>4,123,384</u>
	Total Expenditures	4,687,448
7900	* Contingency / Reserves	<u>3,347,113</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 8,034,561</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8850 Rents & Leases	\$ 8,054	\$ 5,938	\$ -	\$ -
8860 Interest	30,846	38,690	55,789	55,200
8890 Redevelopment Agency Pass-Thru	<u>1,743,930</u>	<u>1,855,556</u>	<u>2,129,414</u>	<u>2,123,000</u>
Total 1.0	<u>1,782,830</u>	<u>1,900,184</u>	<u>2,185,202</u>	<u>2,178,200</u>
2.0 Beginning Balance July 1				
	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,687,326</u>	<u>5,856,361</u>
Total 2.0	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,687,326</u>	<u>5,856,361</u>
Total Available Funds	<u>\$ 10,134,888</u>	<u>\$ 11,379,136</u>	<u>\$ 6,872,528</u>	<u>\$ 8,034,561</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ 802	\$ -	\$ -	\$ -
	Total 4500	802	-	-	-
4644	Repair Supplies	4,415	-	-	-
	Total 4600	4,415	-	-	-
	Total 4000 Series	5,217	-	-	-
<u>Services and Operating Expenses</u>					
5110	Consultants	78,332	78,402	81,000	116,110
5198	Professional Services	-	68,765	57,289	60,836
	Total 5100	78,332	147,167	138,289	176,946
5510	Natural Gas	6,419	6,727	-	-
5520	Electricity	48,900	42,822	-	200
5530	Water	718	436	-	-
5540	Telephone	95,589	125,236	30,552	208,598
5541	Cellular Telephone	-	7,486	-	-
5570	Waste Disposal	2,574	2,722	-	-
	Total 5500	154,200	185,429	30,552	208,798
5644	Repairs	4,048	-	2,000	6,875
5649	Computer Software Maintenance/Lic	-	65,531	174,313	112,145
	Total 5600	4,048	65,531	176,313	119,020
5890	Other Services	-	1,259	2,976	59,300
	Total 5800	-	1,259	2,976	59,300
	Total 5000 Series	236,580	399,386	348,129	564,064
<u>Capital Outlay</u>					
Buildings					
6211	Advertising & Legal	-	1,193	-	-
6212	Engineering	4,473	-	-	-
6216	Construction	3,106	5,885,426	14,478	-
6218	Inspection	-	-	4,018	-
6219	Other	10,425	132,475	38,076	-
6223	Architect's Fees	-	-	-	9,520
6224	Testing	-	-	-	15,867
6226	Remodel	163,988	39,400	17,827	5,000
6227	Fixtures/Fixed Equipment	15,681	-	63,457	23,920
6229	Other	(42)	-	-	4,182
	Total 6200	197,631	6,058,493	137,856	58,489
Equipment					
6481	Equip Add'l <\$5000	23,855	17,748	1,529	2,920,934

**Riverside Community College District
2017-2018 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
6482	Equip Add'l >\$5000	26,095	17,607	61,427	155,003
6485	Computer Equip Add'l <\$4999	10,242	39,449	58,394	298,804
6486	Computer Equip Add'l >5000	156,316	159,127	408,832	690,154
	Total 6400	216,508	233,931	530,182	4,064,895
	Total 6000 Series	414,139	6,292,424	668,038	4,123,384
	Total Expenditures	655,936	6,691,810	1,016,167	4,687,448
<u>Contingency/Fund Balance</u>					
7920	Restricted	9,478,952	4,687,326	5,856,361	3,347,113
	Total 7900	9,478,952	4,687,326	5,856,361	3,347,113
Total Resource 1180					
Expenditures/Contingency/Fund Balance		\$ 10,134,888	\$ 11,379,136	\$ 6,872,528	\$ 8,034,561

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 20,420,909		
State Income	71,014,938		
Local Income	4,076,015		
Intrafund Transfers	<u>2,792,439</u>		
Total Income			<u>98,304,301</u>
Total Available Funds (TAF)		\$	<u>98,304,301</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,246,161
2000	Classified Salaries		15,841,018
3000	Employee Benefits		9,714,958
4000	Books and Supplies		11,647,984
5000	Services and Operating Expenses		41,383,228
6000	Capital Outlay		8,948,350
7500	Scholarships		535,600
7600	Student Grants / Bus Passes		<u>1,987,002</u>
	Total Expenditures		98,304,301
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>98,304,301</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
8120	38 Upward Bound TRIO Riverside SPP 038	\$ 226,904	\$ 284,659	\$ 298,933	\$ 80,509
8120	41 Upward Bound TRIO - Patriot HS SPP 041	-	-	-	257,500
8120	42 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	-	-	-	257,500
8120	64 Student Support Services Project SPP 064	-	91,239	303,554	271,807
8120	65 Disabled Student Support Services Program SPP 065	-	129,363	241,050	296,187
8120	66 Veterans Student Support Services Project SPP 066	-	93,571	263,475	309,554
8190	98 Foster and Kinship Care SPP 098	47,854	58,929	25,038	65,785
8120	103 Here to Career SPP 103	-	-	10,960	104,812
8120	104 SSS Trio - Moreno Valley 10/15 SPP 104	214,885	32,340	-	-
8120	105 SSS Rise - Norco 10/15 SPP 105	147,560	40,429	-	-
8120	106 SSS Trio - Riverside 10/15 SPP 106	205,771	40,209	-	-
8190	108 Tri-Tech Small Bus Development SPP 108	72,667	195,526	144,474	340,000
8190	109 Tri-Tech Small Bus Development SPP 109	177,408	162,592	236,838	103,162
8120	119 Title V - HIS - BCTC - Corrections Scenario SPP 119	-	9,860	131,409	1,433,731
8190	128 Tri-Tech Small Bus Development 2015 C/O SPP 128	5,124	31,941	10,000	-
8190	131 Tri-Tech Small Bus Development SPP 131	-	145,989	254,050	266,561
8120	132 Title V - Accelerating Pathways SPP 132	-	139,249	644,562	791,189
8190	145 Procurement Assistance SPP 145	140,884	143,327	130,102	299,997
8190	147 Procurement Assistance SPP 147	149,906	136,046	153,641	146,356
8120	156 Title V Norco Campus 09/14 SPP 156	220,809	6,835	-	-
8190	157 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	98,608	102,198	42,530	113,813
8190	183 Workability Grant SPP 183	247,725	235,716	183,001	290,060
8120	188 Upward Bound - Centennial H.S. 17/22 SPP 188	-	-	-	316,908
8120	194 Title V Moreno Valley Campus 09/14 SPP 194	418,446	100,680	-	-
8120	195 Title V HSI Coop Program Norco CSUSB SPP 195	830,557	118,544	-	-
8120	196 Title V HSI Pathways to Excellence SPP 196	644,583	661,506	181,684	-
8120	199 Title V HSI Stem and Articulation Programs SPP 199	891,121	494,154	140,467	196,209
8190	209 California State Trade Export Program SPP 209	-	111,726	81,715	-
8190	217 California State Trade Export Program SPP 217	30,610	-	137,818	118,222
8120	225 STEM Engineering Pathways SPP 225	-	-	315,088	2,084,912
8190	230 ECS Consortium Grant SPP 230	18,450	24,338	24,275	24,375
8190	237 Agents of Change for a Healthier Tomorrow SPP 237	-	-	16,074	16,326
8120	242 Student Support Services TRIO - Norco 10/15 SPP 242	236,236	47,911	-	-
8190	271 National Center for Supply Chain Automation SPP 271	-	-	468,740	3,530,755
8120	272 Upward Bound - Norte Vista High School SPP 272	-	-	7,246	533,136
8120	273 Upward Bound Math and Science- MVUSD SPP 273	-	-	-	250,000
8120	283 Upward Bound - Vista Del Lago SPP 283	257,508	271,702	287,082	62,505
8120	284 Upward Bound - AUSD SPP 284	268,586	270,697	232,435	-
8120	285 Upward Bound - Centennial SPP 285	307,366	351,313	298,997	55,636
8120	286 Upward Bound - Corona SPP 286	263,047	286,502	245,816	43,450
8190	289 Riverside Urban Area Security Initiative SPP 289	-	1,672	-	-
8190	290 @LIKE Career Pathways Program SPP 290	-	-	-	79,327
8190	291 College Connection II SPP 291	-	73,184	-	-
8190	292 California Family Life Center - Rubidoux SPP 292	11,410	-	-	-
8120	297 SSS RISE - Norco 15/20 SPP 297	-	164,876	215,313	286,411

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
8150	300 FWS Off Campus SPP 300	160,799	178,577	138,358	125,883
8150	301 FWS Off Campus America Reads SPP 301	28,396	39,073	22,861	-
8150	302 FWS Off Campus America Counts SPP 302	18,852	22,294	23,435	-
8150	303 FWS Off Campus Literacy SPP 303	4,206	3,318	1,575	-
8150	304 FWS On Campus SPP 304	723,821	778,014	782,938	992,945
8150	305 FWS On Campus CalWORKs (25%) SPP 305	58,025	58,344	57,367	-
8150	306 FWS On Campus CalWORKs (75%) SPP 306	3,982	-	-	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	3,513	5,823	4,708	-
8190	320 GP-Impact: Geoscientist Development	-	-	8,865	38,378
8190	323 NSF Supply Chain Technology Education SPP 323	678,835	667,443	96,388	-
8120	324 Project Technology Access Program SPP 324	910,899	782,107	222,981	-
8190	334 Trade Adj Assistance CC & Career Training SPP 334	46,333	513,106	599,290	1,249,045
8190	336 Federal and State Technology (FAST) SPP 336	22,453	-	64,615	85,385
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	-	182,956	175,168	342,118
8120	342 Talent Search Program Mo Val 16/21 SPP 342	-	-	128,901	351,099
8190	353 UCR/USDA Building Bridges Nano-Water SPP 353	27,537	-	-	-
8140	366 TANF 50% SPP 366	187,414	188,917	201,011	193,094
8170	370 VTEA SPP 370	1,039,482	1,025,267	1,075,680	1,106,645
8170	371 CTE Transitions SPP 371	85,637	100,314	114,933	124,776
8170	372 Career Technical Education Research SPP 372	10,000	-	-	-
8190	376 Flying with Swallows SPP 376	-	42,760	76,067	131,172
8170	377 VTEA Title IIA State Leadrshp SPP 377	217,004	218,649	210,657	220,000
8190	385 The Information Assurance Auditing Project SPP 385	-	-	104,962	94,954
8190	386 Bulletproof Vest Partnership SPP 386	594	1,782	3,162	1,608
8120	392 STEM Project- MVC	-	-	81,686	2,318,314
8160	730 Veterans Education SPP 730	6,091	9,996	6,613	18,798
	Total 1.0	10,367,897	9,877,561	9,928,589	20,420,909

2.0 State Income

8652	0 CALSTRS On-Behalf Payments 13/14	-	246,594	230,878	-
8627	13 EOPS Special Project Set-Aside- #C16-0042 SPP 013	-	-	240,817	186,893
8629	14 SSSP Special Project Set-Aside- #C16-0043	-	-	254,114	9,472,575
8627	15 EOPS Set -Aside Agreement -#C17-0042 SPP 015	-	-	-	450,000
8659	19 Alliance for Allied Health Professionals SPP 019	-	-	-	17
8659	20 Basic Skills ESL 13/14 SPP 020	286,800	-	-	-
8659	21 Basic Skills ESL 15/16 SPP 021	-	100,325	375,508	-
8659	22 Basic Skills ESL 14/15 SPP 022	142,110	365,475	-	-
8659	23 Basic Skills ESL 17/18 SPP 023	-	-	-	524,926
8659	25 Basic Skills ESL 10/11 SPP 025	-	-	89,067	426,232
8659	29 Basic Skills ESL 12/13 SPP 029	77,564	-	-	-
8658	31 Proposition 39 Clean Energy Grant SPP 031	66,774	66,833	113,880	-
8627	36 GO-BIZ Grant SPP 036	72,126	24,392	59,596	-
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	104,200	-	382,000	-
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	-	382,000
8622	60 EOPS SPP 060	1,405,876	1,960,413	1,858,778	1,783,219
8629	61 CARE SPP 061	133,791	226,649	232,697	230,075

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
8627	62 EOPS/Special Project Set-Aside SPP 062	-	73,017	34,268	-
8627	63 SSSP Special Project Set-Aside SPP 063	-	210,762	260,551	-
8659	67 SFAA - Capacity SPP 067	900,493	917,631	939,442	981,000
8659	68 SFAA - Implementation SPP 068	-	39,911	-	-
8659	69 SFAA - Base SPP 069	409,518	445,187	463,219	466,241
8629	75 Instr/Library Equip Block Grant SPP 075	1,322,806	1,150,709	1,173,489	1,073,342
8659	80 Student Success and Support Program SPP 080	3,233,341	5,598,900	6,496,017	6,807,491
8659	81 Student Equity SPP 081	560,155	2,922,370	3,952,504	4,521,679
8659	84 Staff Development SPP 084 thru 087	425	-	-	-
8659	86 Staff Development Academic SPP 086	-	-	-	2,331
8659	87 Staff Development District-Wide SPP 087	-	-	-	457
8659	92 AB 86 Adult Education Consortium SPP 092	194,184	184,118	-	-
8627	95 Puente Project SPP 095	-	1,500	-	-
8659	98 Foster & Kinship Care Educ SPP 098	83,661	74,114	99,238	67,437
8627	99 SFAP - Fiscal Coordination SPP 099	-	14,244	375,164	119,252
8659	102 Foster Parent Pre-Training SPP 102	-	-	7,524	274,296
8659	118 Middle College High School - Norco SPP 118	-	74,646	24,354	100,000
8659	121 Middle College HS (Norco) SPP 121	8,075	42,425	109,000	-
8659	133 Comm Colleges Basic Skills & St Outcomes SPP 133	-	-	748,943	2,251,532
8627	139 GO-BIZ 15/16 SPP 139	-	78,000	-	-
8627	157 College Connection SPP 157	-	-	65,799	-
8659	165 CTE Pathways SPP 165	-	-	69,652	30,348
8627	166 Innovation in Higher Ed. Planning SPP 166	-	-	-	455,670
8659	170 Faculty/Staff Diversity SPP 170	13,025	11,953	(3,100)	56,282
8659	172 Adult Ed Program Data Block Grant SPP 172	-	-	6,579	44,867
8659	174 California Apprenticeship Initiative SPP 174	-	-	73,087	726,914
8621	180 DSP&S SPP 180	3,016,245	2,904,187	2,997,693	2,848,858
8659	185 Active Minds/Mental Health Education SPP 185	8,775	1,225	-	-
8627	190 Veteran's Resource Center SPP 190	-	-	-	2,000,000
8659	197 Sector Navigator: Global Trade & Logistics SPP 197	323,540	-	372,500	-
8659	198 Deputy Sector Navigator: Global Trd & Logsts SPP 198	147,245	152,755	200,000	-
8659	201 Sector Navigator: Global Trade & Logistics SPP 201	120,679	341,600	-	372,500
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	178,386	266,537	33,463	200,000
8627	210 Markerspace Start-Up SPP 210	-	-	9,618	70,382
8659	215 Youth Entrepreneurship Program 11/12 SPP 215	6	-	-	-
8627	228 First 5 Riverside Access & Quality Initiative SPP 228	643,126	148,830	-	-
8659	244 Song Brown OSHPD - PA Program SPP 244	17,187	66,929	-	-
8659	252 Song Brown Registered Nursing - 13/15 PP 252	77,848	-	-	-
8659	254 Song Brown Registered Nursing - 14/16 SPP 254	69,703	110,297	-	-
8659	258 Song Brown RN Special Project SPP 258	57,196	22,933	-	69,898
8659	265 Song Brown Registered Nursing 17/19 SPP 265	-	-	-	200,000
8699	283 Upward Bound - Vista Del Lago SPP 283	3,157	4,619	-	-
8627	284 Upward Bound - AUSD SPP 284	2,269	1,906	-	-
8627	285 Upward Bound - Centennial High School SPP 285	2,649	2,059	-	-
8627	286 Upward Bound - Corona High School SPP 286	1,308	1,639	-	-
8627	294 ICT - Digital Media Mini Grant SPP 294	10,000	-	-	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
8659	296 CTE Comm Collaborative Pathways 12/13 SPP 296	191,295	-	-	-
8659	298 Song Brown PA Base Funding SPP 298	35,795	-	-	-
8659	317 Song Brown RN Ed Capitation SPP 317	-	91,141	108,859	-
8659	318 Song Brown RN Ed Special Programs SPP 318	-	52,098	72,902	-
8659	325 Foster Parent Pre-Training SPP 325	66,980	114,505	111,905	-
8627	326 SFAA - Fiscal Coordination 14/16 SPP 326	51,502	(51,502)	(95,272)	-
8627	332 St Financial Assist Program - Fiscal Coord SPP 332	448,401	(460,530)	-	-
8659	338 Commercial Sexual Exploitation of Children SPP 338	-	1,640	5,009	6,750
8627	340 California Career Pathways Trust SPP 340	2,712	2,920,822	3,058,247	6,879,110
8659	344 Strong Workforce Program Local 16/17	-	-	254,435	2,663,788
8659	345 Strong Workforce Program Regional 16/17	-	-	1,030,046	6,673,511
8659	346 Strong Workforce Program Local 17/18	-	-	-	3,160,555
8659	347 Strong Workforce Program Regional 17/18	-	-	-	8,133,740
8627	355 CCC Student Mental Health SPP 355	72,720	3,498	-	-
8626	359 CalWorks Comm Clg Set-Aside Prog SPP 359	38,520	35,904	(1,168)	-
8626	360 Cal Works Comm Clg Set-Aside Prog SPP 360	-	27,341	43,172	29,487
8659	362 Song Brown RN Special Programs 17/18 SPP 362	-	-	63,377	61,623
8659	363 Song Brown Health Care Workforce Training SPP 363	-	-	99,595	100,405
8626	367 CalWorks SPP 367	861,623	893,093	1,088,609	1,043,951
8627	369 Career Technical Ed Enhancement Fund SPP 369	1,215,549	2,631,843	102,037	-
8659	374 CTE Data Unlocked Initiative SPP 374	-	-	78,317	171,683
8659	378 Song Brown OSHPD - PA Program SPP 378	76,679	23,261	-	-
8659	382 AB 86 Adult Ed. Block Grant SPP 382	-	-	-	540,527
8629	383 Full Time Student Success SPP 383	-	842,400	1,253,130	1,370,272
8659	387 AB 86 Adult Education Block Grant SPP 387	-	26,208	376,813	137,506
8659	388 AB 86 Adult Education Block Grant 16/17 SPP 388	-	-	6,701	533,826
8681	735 Lottery SPP 735	838,302	1,080,217	1,134,734	2,311,490
	Total 2.0	18,000,509	27,493,807	31,137,788	71,014,938

3.0 Local Income

8890	10 United Way-UBM&S STEM U Late Your Mind SPP 010	11,159	9,897	148	7,296
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	19 Alliance for Allied Health Professionals SPP 019	-	9,494	-	-
8890	30 CARES Plus SPP 030	-	14,791	-	-
8890	36 GO-BIZ Grant SPP 036	3,190	-	-	-
8890	47 Cashcourse Reimbursement Program SPP 047	-	768	-	-
8820	83 Non-Traditional Employment for Women SPP 083	-	14,658	16,000	8,000
8890	110 Tri-Tech SBDC Cash Match SPP 110/132	106,977	81,218	61,436	170,000
8890	112 Tri-Tech SBDC Cash Match (odd yrs) SPP 112	61,422	65,547	60,547	109,453
8890	117 Regional Health Occupations SPP 117	2,000	-	-	-
8890	124 Middle College High School Val Verde USD SPP 124	52,900	54,878	56,530	105,692
8820	125 Middle College High School SPP 125	72,688	76,110	79,592	101,610
8820	126 Nuview Union School District ECHS SPP 126	95,619	160,693	188,661	228,289
8890	129 Tri-Tech SBCD Seminars SPP 129	8,224	5,366	1,056	114
8890	134 CACT Seminars SPP 134	2,212	2,169	969	20,155

**Riverside Community College District
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Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
8890	139 Go-Biz 17/18	-	-	-	100,000
8890	146 PAC Income Account - Even Year SPP 146	1,957	4,645	4,827	4,000
8820	160 The California Wellness Foundation SPP 160	-	-	10,052	150,207
8820	161 Foster Youth Support Services SPP 161	37,628	67,462	67,102	56,262
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	163 Innovation in Higher Ed. Planning Grant SPP 163	-	-	30,000	-
8820	164 Completion Initiative Planning Grant SPP 164	-	-	905	99,095
8890	180 DSP&S - P2 Recalc SPP 180	15,031	969	6,649	-
8820	216 Cycling Savvy - WRCOG SPP 216	-	-	5,235	-
8890	218 CA State Trade Export Program Income SPP 218	5,363	-	-	-
8890	221 Sector Navigator Program Income SPP 221	-	10,924	3,702	2,224
8820	226 Carpenter Foundation - The Sound of Music SPP 226	28,500	-	-	-
8820	227 Firehouse Subs Public Safety Foundation SPP 227	-	-	-	6,061
8820	269 Kaiser Permanente MVC Dental Hygiene SPP 269	22,415	19,220	1,074	956
8820	291 College Connection II SPP 291	36,006	-	-	-
8890	293 Upward Bound Math and Science - MVUSD SPP 293	30,001	30,000	30,000	30,000
8890	312 4Faculty Web Services SPP 312	-	-	-	8,437
8820	316 Student Health Wellness Center SPP 316	37,188	6,242	-	-
8820	319 Completion Academies SPP 319	62,859	-	-	-
8820	331 Foster Youth Advocacy Program SPP 331	872	-	1,989	2,633
8820	335 Foster Youth Stuart Grant SPP 335	2,428	10,866	17,402	29,304
8890	337 Federal and State Tech (FAST) Cash Match SPP 337	-	12,005	15,695	6,000
8820	352 Completion Counts - CLIP SPP 352	-	5,389	9,538	4,618
8820	361 Seeking Safety Program Tay & Adult SPP 361	-	71,472	73,155	74,627
8890	364 Gateway to College Charter School SPP 364	235,448	229,668	228,920	250,000
8820	384 Leadership Academy Program SPP 384	-	-	-	4,250
8890	390 Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8890	391 Gates Lea Implementation Network (RCEC)	-	-	51,475	48,526
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	183,273	344,639	63,809	2,440,566
	Total 3.0	1,118,862	1,309,092	1,086,470	4,076,015

4.0 Intrafund Transfers In (Out)

From (To) Resource 1000:

8999	180 DSP&S Match/Over SPP 180	326,630	590,024	634,157	665,157
8999	300 Fed Work Study SPP 300	54,766	58,007	44,095	40,911
8999	301 FWS Off Campus 100% Amer Reads SPP 301	614	389	108	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	403	204	112	-
8999	303 FWS Off Campus Literacy SPP 303	92	32	7	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	246,747	252,997	249,540	322,707
8999	305 FWS On Campus CalWORKs (25%) SPP 305	1,375	570	273	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	86	-	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	75	52	22	-
8999	326 SFAP - Fiscal Coordination SPP 326	-	474,629	14,341	-
8999	332 SFAP - Fiscal Coordination SPP 332	-	460,530	-	-
8999	554 College Promise Program	-	-	-	1,757,864
8999	730 Veterans Education SPP 730	4,842	2,493	3,884	5,800

**Riverside Community College District
 2017-2018 Final Budget
 Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
Total 4.0	<u>635,629</u>	<u>1,839,926</u>	<u>946,538</u>	<u>2,792,439</u>
Total Available Funds	<u>\$ 30,122,896</u>	<u>\$ 40,520,387</u>	<u>\$ 43,099,384</u>	<u>\$ 98,304,301</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
Academic Salaries					
1110	Regular Full-Time Teaching	\$ 275,404	\$ 299,922	\$ 204,259	\$ 512,688
1170	Instructional Release Time	92,599	53,925	56,048	63,725
	Total 1100	368,003	353,846	260,307	576,413
1218	Regular Full Time Administrator	863,989	886,454	1,092,357	1,793,176
1219	Counselors/Librarians/Release Time	1,336,032	2,114,820	2,733,663	3,413,223
	Total 1200	2,200,021	3,001,274	3,826,020	5,206,399
1330	Part-Time Teaching Fall	19,600	10,644	-	76,424
1331	Part-Time Teaching Summer (Odd years)	-	3,434	-	-
1333	Part-Time Teaching Spring	2,756	8,686	5,499	76,424
1335	Regular - Overload Fall	5,460	3,510	4,741	-
1336	Regular - Overload Summer (Even years)	4,818	-	952	-
1337	Regular - Overload Winter	15,149	-	1,904	38,913
1338	Regular - Overload Spring	(799)	1,858	7,657	-
1339	Regular - Overload Summer (Odd years)	1,627	9,195	-	-
1360	Other - Substitute Teaching	5,276	2,703	3,495	1,041
	Total 1300	53,886	40,030	24,249	192,802
1439	Part-Time Non-Instructional	1,248,656	2,015,752	2,227,129	1,540,937
1469	Substitute Non-Instructional	-	110	3,535	-
1490	Special Assignments	356,809	300,202	318,426	729,610
	Total 1400	1,605,465	2,316,064	2,549,089	2,270,547
	Total 1000 Series	4,227,374	5,711,215	6,659,665	8,246,161
Classified Salaries					
2118	Full-Time Administrator	1,603,335	1,836,413	1,939,425	2,819,771
2119	Full-Time - Regular / Confidential	3,403,808	4,614,607	5,625,241	8,263,782
2129	Permanent Part-Time	1,235,801	1,012,378	997,979	1,229,670
2139/2339	Classified Hourly	612,845	759,293	863,635	600,574
2169/2369	Substitutes	34,421	88,735	204,056	17,968
2190/2390	Special Projects	56,685	17,546	550	1,737
	Total 2100	6,946,896	8,328,972	9,630,885	12,933,502
2210	Full-Time Instructional Aides	322,483	368,259	260,911	378,821
2220	Part-Time Instructional Aides	20,283	15,342	43,402	51,458
2230/2449	Part-Time Hourly Instructional Aides	819,924	865,163	740,878	414,189
	Total 2200	1,162,689	1,248,763	1,045,190	844,468
2331	Student Help Non-Instructional	1,813,976	2,139,154	2,388,300	1,978,944
2349	Overtime	39,916	62,401	72,615	26,912
	Total 2300	1,853,892	2,201,555	2,460,916	2,005,856
2430	Student Instructional	175,662	211,559	204,951	24,420

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
2440	Overtime - Instructional Aides	39,808	33,361	12,790	32,772
	Total 2400	215,470	244,920	217,741	57,192
	Total 2000 Series	10,178,948	12,024,211	13,354,732	15,841,018
3110	STRS Teaching/Instr Aide	36,736	76,848	34,993	110,996
3120	STRS Classified Employee	16,746	32,384	31,063	37,688
3130	STRS Other Academic Employee	296,131	720,588	711,977	983,831
3150	STRS On Behalf- Teacher's & Aides	-	-	(27,782)	-
3160	STRS On Behalf- Classified	-	-	466,444	-
3170	STRS On Behalf- Acad Non-Teaching	-	-	(207,783)	-
	Total 3100	349,613	829,821	1,008,911	1,132,515
3210	PERS Teaching/Instr Aide	70,091	78,254	78,892	64,479
3220	PERS Classified Employee	685,355	837,475	1,119,946	1,808,909
3230	PERS Other Academic Employee	43,440	40,912	60,982	102,348
	Total 3200	798,887	956,641	1,259,819	1,975,736
3310	OASDHI Teaching/Instr Aide	38,348	41,505	36,143	27,772
3315	Medicare Teaching/Instr Aide	23,484	24,338	19,436	23,874
3320	OASDHI Classified Employee	368,936	441,027	505,695	722,708
3325	Medicare Classified Employee	101,037	121,630	140,462	188,270
3330	OASDHI Other Academic Employee	23,659	23,368	30,931	40,161
3335	Medicare Other Academic Employee	55,036	76,719	92,340	108,420
	Total 3300	610,500	728,586	825,007	1,111,205
3410	H&W Teaching/Instr Aide	166,692	169,428	147,914	343,049
3420	H&W Classified Employee	1,340,856	1,930,607	2,281,336	3,729,232
3430	H&W Other Academic Employee	402,357	655,523	828,948	1,125,899
3450	OPEB Teaching/Instr Aide	-	5,172	3,147	3,345
3460	OPEB Classified Employee	-	23,675	22,340	27,085
3470	OPEB Other Academic Employee	-	13,834	13,167	14,955
	Total 3400	1,909,905	2,798,238	3,296,852	5,243,565
3510	SUI Teaching/Instr Aide	811	865	645	835
3520	SUI Classified Employee	3,499	4,201	4,846	6,490
3530	SUI Other Academic Employee	1,903	2,657	3,186	3,739
	Total 3500	6,213	7,724	8,677	11,064
3610	Work Comp Teaching/Instr Aide	40,682	20,090	7,756	16,708
3620	Work Comp Classified Employee	200,870	117,961	60,344	149,396
3630	Work Comp Othr Academic Employee	86,726	59,574	31,870	74,769
	Total 3600	328,277	197,625	99,970	240,873
	Total 3000 Series	4,003,395	5,518,636	6,499,237	9,714,958

Books and Supplies

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2014-2015	Actuals 2015-2016	Actuals 2016-2017	Proposal 2017-2018
4230	Reference Books	32,494	80,530	125,572	138,883
	Total 4200	32,494	80,530	125,572	138,883
4320	Instructional Supplies	654,504	894,537	1,111,394	2,374,881
4330	Periodicals & Magazines	54,290	41,505	11,099	15,173
4351	Instructional Media Supplies	21,028	1,245	305	1,907
4360	Tests	91,137	173,188	33,476	49,231
4370	Commencement Supplies	6,904	5,739	8,875	5,000
	Total 4300	827,863	1,116,214	1,165,149	2,446,192
4530	Grounds/Garden Supplies	499	-	-	-
4555	Copying and Printing	283,265	141,892	119,111	185,777
4575	Software < \$500	6,077	269	870	18,417
4590	Office/Other Supplies	390,277	429,439	373,472	8,593,865
	Total 4500	680,118	571,600	493,453	8,798,059
4644	Repair Parts	1,471	270	554	-
4690	Other Transportation Supplies	2,844	2,198	(470)	2,500
	Total 4600	4,315	2,468	84	2,500
4710	Food	138,607	213,676	237,914	262,350
4790	Other Food Supplies	-	1,648	(54)	-
	Total 4700	138,607	215,324	237,861	262,350
	Total 4000 Series	1,683,396	1,986,137	2,022,119	11,647,984
5045	Postage	8,868	14,783	8,650	15,129
	Total 5000	8,868	14,783	8,650	15,129
5110	Consultants	690,487	592,357	775,321	1,418,186
5120	Lecturers	13,600	9,716	30,555	78,163
5194	Filming	6,650	15,200	300	100
5195	Entry Fees	250	500	125	26,125
5197	Grant/Contract Sub-Agreement	1,004,099	4,885,847	3,595,682	10,273,680
5198	Professional Services	385,371	839,688	836,602	4,551,047
	Total 5100	2,100,457	6,343,308	5,238,586	16,347,301
5210	Mileage	27,210	34,516	33,328	153,569
5211	Meeting Expense	131,793	81,050	293,159	2,107,231
5219	Other Travel Expenses	201,722	738,370	528,649	3,640,430
5220	Conferences	377,032	575,694	639,004	1,336,513
	Total 5200	737,757	1,429,630	1,494,140	7,237,743
5310	Memberships	16,184	21,111	10,509	46,264
	Total 5300	16,184	21,111	10,509	46,264

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5420	Liability Insurance	3,473	-	-	2,500
	Total 5400	3,473	-	-	2,500
5520	Electricity	2,120	1,149	(1,783)	-
5530	Water	444	285	-	-
5540	Telephone	2,562	2,145	945	750
5541	Cellular Telephone	11,156	18,698	26,102	26,044
5550	Laundry and Cleaning	-	80	30	-
5570	Waste Disposal	133	97	-	-
	Total 5500	16,416	22,454	25,294	26,794
5630	Rents and Leases	40,759	64,709	47,650	61,992
5644	Repairs	36,266	20,533	39,182	30,901
5649	Computer Software Maintenance/Lic	536,599	432,184	420,814	961,247
5650	Transportation Contracts	43,508	55,385	62,569	98,308
5691	Governmental Fees	73	-	-	61
	Total 5600	657,205	572,810	570,215	1,152,509
5740	Advertising	12,886	10,612	78,540	13,714
5790	Other Legal Expenses	53,783	44,639	9,128	63,705
	Total 5700	66,669	55,251	87,668	77,419
5830	Surveys	2,566	2,316	1,740	3,503
5850	Fingerprints	-	-	(313)	147
5890	Outside Services and Operating Costs	686,648	1,540,731	1,663,869	10,188,181
5892	Bank Charges	6,151	5,098	8,284	8,500
5899	Budget Augmentation Holding	-	85	-	3,492,197
	Total 5800	695,364	1,548,230	1,673,579	13,692,528
5910	Indirect Charges	389,248	485,845	921,841	2,785,041
	Total 5900	389,248	485,845	921,841	2,785,041
	Total 5000 Series	4,691,642	10,493,423	10,030,482	41,383,228

Capital Outlay

Site and Site Improvement

6125	Demolition/Grading	1,100	-	26,300	3,300
6126	Construction Contract	-	-	-	15,000
6127	Fixtures & Fixed Equipment	22,700	62,652	2,756	-
6129	Other	-	-	2,260	-
	Total 6100	23,800	62,652	31,316	18,300

Buildings

6213	New Building- Architect's Fee	-	-	22,441	-
6216	Construction Contract	-	-	-	1,750,000
6223	Building Remodel- Architect's Fee	27,841	-	-	-
6224	Testing	2,088	-	-	-
6226	Remodel	485,160	32,685	12,632	98,947
6227	Fixtures & Fixed Equipment	125,117	9,731	998	19,731

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
6228	Inspection	3,794	-	-	-
6229	Other Building Expense	3,085	-	-	-
	Total 6200	647,085	42,416	36,071	1,868,678
Library Books					
6310	Library Books-Purchase	107,654	134,261	60,573	62,609
6311	Library Media Material	1,906	24,934	1,906	1,906
6312	Library Subscriptions	205,395	273,160	192,890	171,740
	Total 6300	314,955	432,355	255,369	236,255
Equipment					
6481	Equip Add'l \$200-4999	713,231	1,037,448	865,038	3,941,824
6482	Equip Add'l >\$5000	1,031,075	657,820	513,173	977,346
6485	Computer Equip Add'l <\$4999	1,844,064	1,069,911	1,445,719	1,845,947
6486	Computer Equip Add'l >\$5000	126,355	135,568	104,413	60,000
6487/6495	Computer Equip Repl <\$4999	696	-	-	-
	Total 6400	3,715,422	2,900,749	2,928,343	6,825,117
	Total 6000 Series	4,701,262	3,438,172	3,251,099	8,948,350
Other Outgo					
7510	Scholarships	-	-	-	441,600
7520	Student Financial Grant	-	-	-	94,000
	Total 7500	-	-	-	535,600
7620	Student Financial Grants	103,397	219,438	292,011	247,757
7640	Book Grants	363,150	687,084	583,582	1,162,592
7650	Meal Grants	13,825	33,629	49,051	68,899
7660	Bus Passes	57,906	187,934	83,401	86,280
7661	Educational Supplies	98,602	220,509	274,006	421,474
	Total 7600	636,880	1,348,594	1,282,051	1,987,002
	Total 7000 Series	636,880	1,348,594	1,282,051	2,522,602
	Total Expenditures	30,122,896	40,520,387	43,099,385	98,304,301
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 30,122,896	\$ 40,520,387	\$ 43,099,385	\$ 98,304,301

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ 1,182,397
Local Income	\$ 3,091,810	
Interfund Transfer From Resource 1110	<u>105,045</u>	
Total Income		<u>3,196,855</u>
Total Available Funds (TAF)		<u>\$ 4,379,252</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,079,381
3000	Employee Benefits	406,984
4000	Books and Supplies	1,288,328
5000	Services and Operating Expenses	230,074
6000	Capital Outlay	<u>61,809</u>
	Total Expenditures	3,066,576
7900	* Contingency / Reserves	<u>1,312,676</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 4,379,252</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,397,013	\$ 2,777,662	\$ 2,784,775	\$ 2,942,440
8860 Interest	2,664	4,670	8,265	5,500
8890 Video /Vending /Pepsi Support	100,888	100,000	190,396	143,870
Total 1.0	<u>2,500,566</u>	<u>2,882,332</u>	<u>2,983,436</u>	<u>3,091,810</u>
2.0 Interfund Transfer				
8980 From Resource 1110	256,503	155,045	105,045	105,045
Total 2.0	<u>256,503</u>	<u>155,045</u>	<u>105,045</u>	<u>105,045</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>680,026</u>	<u>773,365</u>	<u>986,243</u>	<u>1,182,397</u>
Total Available Funds	<u>\$ 3,437,095</u>	<u>\$ 3,810,742</u>	<u>\$ 4,074,725</u>	<u>\$ 4,379,252</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 239,754	\$ 253,300	\$ 275,002	\$ 289,381
2119	Full-Time - Regular / Confidential	377,984	354,573	337,324	365,942
2129	Permanent Part-Time	104,746	131,221	169,855	196,035
2169/2369	Classified Substitute	-	12,888	177	-
	Total 2100	722,484	751,981	782,358	851,358
2331	Student Help	207,112	230,857	231,493	217,748
2349	Overtime	7,855	13,965	18,020	10,275
	Total 2300	214,967	244,822	249,513	228,023
	Total 2000 Series	937,451	996,803	1,031,871	1,079,381
<u>Employee Benefits</u>					
3220	PERS Classified Employee	82,888	80,802	102,290	121,774
	Total 3200	82,888	80,802	102,290	121,774
3320	OASDHI Classified Employee	44,617	43,265	47,214	48,613
3325	Medicare Classified Employee	10,630	11,026	11,715	12,495
	Total 3300	55,248	54,292	58,929	61,108
3420	H&W Classified Employee	174,494	178,103	197,737	210,717
3460	OPEB, Classified Employee	-	2,609	2,137	2,158
	Total 3400	174,494	180,712	199,874	212,875
3520	SUI Classified Employee	367	380	404	433
	Total 3500	367	380	404	433
3620	WC Classified Employee	21,420	10,990	5,149	10,794
	Total 3600	21,420	10,990	5,149	10,794
3920	OB Classified Employee	(358)	231	41	-
	Total 3900	(358)	231	41	-
	Total 3000 Series	334,057	327,407	366,687	406,984
<u>Books and Supplies</u>					
4555	Copying and Printing	140	109	79	270
4590	Office/Other Supplies	5,903	4,031	6,014	12,300
	Total 4500	6,043	4,140	6,093	12,570
4644	Repair Supplies	1,765	1,740	544	2,800
4690	Transportation Supplies	-	-	-	300
	Total 4600	1,765	1,740	544	3,100
4711	Protein	210,837	216,236	220,559	222,950
4712	Dessert	27,568	29,904	25,196	34,000

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
4713	Dairy	80,855	82,050	79,185	86,500
4714	Produce	38,588	45,471	40,724	51,000
4715	Salad	334,818	358,184	350,269	362,000
4716	Bread	58,394	61,669	71,016	68,000
4717	Groceries	303,481	348,709	372,617	336,251
4791	Paper and Soap	78,431	86,545	75,428	88,000
4792	Laundry	11,122	9,917	10,259	12,837
4793	Kitchen Expendables	6,013	10,801	5,245	11,120
	Total 4700	1,150,106	1,249,486	1,250,499	1,272,658
	Total 4000 Series	1,157,914	1,255,366	1,257,136	1,288,328
<u>Services and Operating Expenses</u>					
5045	Postage	16	2	8	25
	Total 5000	16	2	8	25
5110	Consultants	2,940	5,581	-	-
	TOTAL 5100	2,940	5,581	-	-
5210	Mileage	-	146	56	150
5220	Conference Expense	528	270	-	500
	Total 5200	528	416	56	650
5310	Memberships and Dues	240	-	-	340
	Total 5300	240	-	-	340
5421	GL & Property Expenses	12,656	18,840	12,382	12,952
	Total 5400	12,656	18,840	12,382	12,952
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	476	392	631	450
5550	Laundry & Cleaning	11,870	13,810	13,213	16,700
	Total 5500	53,247	55,102	54,743	58,050
5630	Rents & Leases	-	-	1,440	1,500
5644	Repairs	29,455	38,588	47,945	45,377
5649	Computer Software Maintenance/Lic	-	163	-	-
	Total 5600	29,455	38,751	49,385	46,877
5710	Audit	2,868	2,952	2,032	2,950
5790	Other Licenses/Processing Fees	4,478	5,891	6,809	6,425
	Total 5700	7,346	8,843	8,841	9,375
5890	Outside Services and Operating Costs	5,917	6,928	3,277	8,805
5891	Sales Tax	(518)	142	(210)	-

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5892	Bank Charges	81,325	93,857	93,331	93,000
	Total 5800	86,723	100,927	96,398	101,805
	Total 5000 Series	193,152	228,461	221,815	230,074
Capital Outlay					
Buildings					
6227	Fixtures and Fixed Equipment	1,799	-	-	-
	Total 6200	1,799	-	-	-
Equipment					
6481	Equip Add'l < \$5000	3,025	3,937	11,034	61,809
6482	Equip Add'l > \$5000	36,331	825	-	-
6485	Computer Equipment	-	916	3,785	-
6486	Computer Equip Add'l >\$5000	-	-	-	-
6492	Equipment Replacement >\$5000	-	10,784	-	-
	Total 6400	39,356	16,462	14,819	61,809
	Total 6000 Series	41,155	16,462	14,819	61,809
	Total Expenditures	2,663,730	2,824,499	2,892,328	3,066,576
Contingency/Fund Balance					
7910	Restricted	773,365	986,243	1,182,397	1,312,676
	Total 7900	773,365	986,243	1,182,397	1,312,676
	Total 7000 Series	773,365	986,243	1,182,397	1,312,676
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 3,437,095	\$ 3,810,742	\$ 4,074,725	\$ 4,379,252

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ 1,090,566
Federal Income	\$ 35,000	
State Income	73,799	
Local Income	<u>1,387,464</u>	
Total Income		<u>1,496,263</u>
Total Available Funds (TAF)		<u>\$ 2,586,829</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 686,649
2000	Classified Salaries	505,002
3000	Employee Benefits	305,146
4000	Books and Supplies	57,911
5000	Services and Operating Expenses	82,325
6000	Capital Outlay	<u>33,000</u>
	Total Expenditures	1,670,033
7900	* Contingency / Reserves	<u>916,796</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,586,829</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Federal Income				
8190 Federal Income	\$ 144,481	\$ 55,087	\$ 33,691	\$ 35,000
Total 1.0	144,481	55,087	33,691	35,000
2.0 State Income				
8629 State Bailout Funds	70,348	73,597	74,069	73,799
8690 Other State Revenue	-	25,423	3,148	-
Total 2.0	70,348	99,020	77,217	73,799
3.0 Local Income				
8860 Interest	1,191	3,959	7,494	6,400
8871 Parent Fees	1,135,631	1,196,652	1,446,069	1,381,000
8890 Fundraising & Miscellaneous	-	-	-	64
Total 3.0	1,136,822	1,200,611	1,453,564	1,387,464
4.0 Interfund Transfer				
8980 From Resource 1110	99,903	75,000	75,000	-
Total 4.0	99,903	75,000	75,000	-
5.0 Unaudited Beginning Balance July 1				
	192,346	601,631	799,193	1,090,566
Total 5.0	192,346	601,631	799,193	1,090,566
Total Available Funds	\$ 1,643,900	\$ 2,031,349	\$ 2,438,665	\$ 2,586,829

**Riverside Community College District
2017-2018 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1219	Regular Full Time ECS Staff	\$ 72,019	\$ 64,982	\$ 38,393	\$ 57,630
	Total 1200	72,019	64,982	38,393	57,630
1439	Part-Time ECS Staff	479,246	530,929	544,523	561,490
1469	Substitute Non-Instructional	27,545	39,539	43,808	67,529
	Total 1400	506,791	570,467	588,331	629,019
	Total 1000 Series	578,810	635,449	626,724	686,649
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	74,066	91,413	172,118	180,105
2119	Full Time - Regular / Confidential	27,352	28,216	37,928	87,897
2139/2339	Classified Hourly	-	1,420	13,953	10,000
	Total 2100	101,418	121,048	223,999	278,002
2331	Student Help	119,069	158,421	239,280	227,000
2369	Substitutes	-	-	4,718	-
	Total 2300	119,069	158,421	243,998	227,000
	Total 2000 Series	220,487	279,469	467,997	505,002
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	-	-	6,262	12,038
3130	STRS Academic Non-Teaching	27,016	59,983	38,140	99,083
3170	STRS On Behalf - Acad Non-Teaching	-	-	3,148	-
	Total 3100	27,016	59,983	38,140	111,121
3220	PERS Classified Employee	12,537	15,081	20,938	28,668
	Total 3200	12,537	15,081	20,938	28,668
3320	OASDHI Classified Employee	6,381	7,730	10,239	11,444
3325	Medicare Classified Employee	1,493	1,779	3,300	4,032
3330	OASDI - Academic Non-Teaching	-	-	60	-
3335	Medicare Academic Non-Teaching	8,400	9,363	9,084	9,956
	Total 3300	16,274	18,872	22,683	25,432
3420	H&W Classified Employee	27,804	32,633	40,085	83,995
3430	H&W Academic Non-Teaching	21,878	21,574	6,306	41,154
3460	OPEB, Classified Employee	-	769	947	1,010
3470	OPEB, Academic Non-Teaching	-	1,836	1,300	1,373
	Total 3400	49,682	56,812	48,638	127,532
3520	SUI Classified Employee	52	63	114	134
3530	SUI Academic Non-Teaching	289	323	313	343
	Total 3500	341	386	426	477

**Riverside Community College District
2017-2018 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3620	Work Comp Classified Employee	5,130	3,030	2,343	5,049
3630	Work Comp Academic Non-Teaching	13,203	6,666	3,114	6,867
	Total 3600	18,333	9,696	5,458	11,916
3920	OB Classified Employee	135	298	(354)	-
3930	OB Academic Non-Teaching	(1,029)	(367)	-	-
	Total 3900	(894)	(70)	(354)	-
	Total 3000 Series	123,289	160,760	135,929	305,146
<u>Books and Supplies</u>					
4530	Grounds Supplies	-	710	-	711
4555	Copying and Printing	796	340	512	700
4590	Office/Other Supplies	18,443	21,868	19,253	25,350
	Total 4500	19,239	22,919	19,765	26,761
4710	Food	11,233	13,597	17,034	20,550
4720	Meals for Needy Children	5,730	4,614	3,200	4,000
4790/91	Other Food Supplies	1,987	3,494	5,773	6,600
	Total 4700	18,950	21,706	26,007	31,150
	Total 4000 Series	38,189	44,624	45,772	57,911
<u>Services and Operating Expenses</u>					
5045	Postage	13	2	1	55
	Total 5000	13	2	1	55
5198	Professional Services	22,977	13,774	(2,500)	8,000
	Total 5100	22,977	13,774	(2,500)	8,000
5310	Memberships / Dues	-	-	250	250
	Total 5300	-	-	250	250
5421	GL & Property Expenses	10,777	17,292	13,137	14,300
	Total 5400	10,777	17,292	13,137	14,300
5510	Natural Gas	834	1,094	1,199	1,400
5520	Electricity	24,324	30,289	25,669	31,000
5530	Water	4,760	4,159	4,349	4,850
5541	Cellular Telephone	-	-	465	500
	Total 5500	29,918	35,542	31,682	37,750
5620	All Other Contracts	6,000	(6,000)	-	-
5644	Repair/Supplies Non-instr	-	135	-	10,500
5649	Computer Software Maintenance/Lic	-	81	-	5,965
5691	Government Fees	605	605	605	605
	Total 5600	6,605	(5,179)	605	17,070

**Riverside Community College District
2017-2018 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5790	Other (Permits, Fees, etc.)	968	968	968	1,100
	Total 5700	968	968	968	1,100
5850	Fingerprints	-	-	99	-
5890	Outside Services and Operating Costs	-	-	-	3,000
5892	Bank Charges	392	653	750	800
	Total 5800	392	653	849	3,800
	Total 5000 Series	71,650	63,052	44,742	82,325
Capital Outlay					
Site and Site Improvements					
6127	Fixtures/Fixed Equipment	-	32,026	2,880	-
	Total 6100	-	32,026	2,880	-
Buildings					
6221	Advertising/Legal	680	-	-	-
6223	Architect's Fees	4,254	178	-	-
6226	Remodel Projects	-	9,437	-	-
6227	Fixtures/Fixed Equipment	608	-	-	10,000
6228	Inspection	-	943	-	-
	Total 6200	5,542	10,558	-	10,000
Equipment					
6481	Equip Add'l \$200-4999	2,790	6,217	8,888	17,492
6482	Equipment Add'l > \$5,000	-	-	5,507	5,508
6485	Comp Equip Add'l \$200 to \$4,999	1,512	-	-	-
	Total 6400	4,302	6,217	14,395	23,000
	Total 6000 Series	9,844	48,801	17,275	33,000
	Total Expenditures	1,042,269	1,232,156	1,338,439	1,670,033
Contingency/Fund Balance					
7910	Restricted	601,631	799,193	1,100,226	916,796
	Total 7900	601,631	799,193	1,100,226	916,796
	Total 7000 Series	601,631	799,193	1,100,226	916,796
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 1,643,900	\$ 2,031,349	\$ 2,438,665	\$ 2,586,829

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income	\$	8,344,877	
Local Income		<u>151,359</u>	
Total Income			<u>8,496,236</u>
Total Available Funds (TAF)		\$	<u>8,496,236</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>8,496,236</u>
	Total Expenditures		8,496,236
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u><u>8,496,236</u></u>

**Riverside Community College District
2017-2018
Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 961,440	\$ 1,570,171	\$ 1,050,592	\$ 5,619,135
8658 Prop 39: Clean Energy Jobs Act	812,102	597,797	305,619	2,725,742
8659 Moreno Valley Phase III SPP 676	71,507	-	-	-
Total 1.0	<u>1,845,049</u>	<u>2,167,968</u>	<u>1,356,211</u>	<u>8,344,877</u>
2.0 Local Income				
8860 Interest Income	12,422	32,047	-	-
8890 Other Local Revenue	143,017	85,229	33,116	151,359
Total 2.0	<u>155,438</u>	<u>117,276</u>	<u>33,116</u>	<u>151,359</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 4370	193,605	20,950	-	-
Total 3.0	<u>193,605</u>	<u>20,950</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance				
Total 4.0	<u>-</u>	<u>12,422</u>	<u>44,470</u>	<u>-</u>
Total Available Funds	<u>\$ 2,194,092</u>	<u>\$ 2,318,616</u>	<u>\$ 1,433,796</u>	<u>\$ 8,496,236</u>

**Riverside Community College District
2017-2018 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
	2349 Classified Overtime	\$ 3,117	\$ 597	\$ -	\$ -
	Total 2300	3,117	597	-	-
	Total 2000 Series	3,117	597	-	-
<u>Employee Benefits</u>					
	3320 OASDHI Classified Employee	192	37	-	-
	3325 Medicare Classified Employee	45	9	-	-
	Total 3300	237	46	-	-
	3520 SUI Classified Employee	2	-	-	-
	Total 3500	2	-	-	-
	3620 Work Comp Classified Employee	68	11	-	-
	Total 3600	68	11	-	-
	Total 3000 Series	306	57	-	-
<u>Services and Operating Expenses</u>					
	5421 GL and Property Expense	42	11	-	-
	Total 5400	42	11	-	-
	5644 Repair/Supplies Non-instr	-	-	18,876	-
	Total 5600	-	-	18,876	-
	5740 Advertising	-	4,096	1,699	-
	Total 5700	-	4,096	1,699	-
	5890 Outside Services and Operating Costs	-	2,600	(925)	-
	Total 5800	-	2,600	(925)	-
	Total 5000 Series	42	6,707	19,650	-
<u>Site and Site Improvement</u>					
	6121 Advertising & Legal	1,536	1,416	1,416	-
	6122 Engineering	14,735	25,169	24,506	-
	6123 Architect's Fee	-	15,662	12,875	-
	6126 Construction	-	-	161,000	-
	6127 Fixtures/Fixed Equipment	586,916	-	153,983	7,495
	6129 Other Site Improvement	-	84,350	228,001	-
	Total 6100	603,187	126,597	581,782	7,495
<u>Buildings</u>					
	6221 Advertising/Legal	2,784	1,392	1,656	-
	6222 Engineering	33,782	925	-	-
	6223 Architect's Fees	27,331	8,098	16,608	20,000
	6224 Testing	-	37,900	-	-

**Riverside Community College District
2017-2018 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
6226	Construction	1,405,611	1,514,511	623,535	8,459,223
6227	Fixtures/Fixed Equipment	19,742	445,547	146,096	9,518
6228	Inspection	5,250	5,145	-	-
6229	Other	9,010	126,671	-	-
	Total 6200	<u>1,503,510</u>	<u>2,140,188</u>	<u>787,894</u>	<u>8,488,741</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	48,501	-	-	-
6482	Equipment Addt'l > \$5,000	19,454	-	-	-
6485	Computer Equip Add'l \$200-\$4999	3,552	-	-	-
	Total 6400	<u>71,507</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 6000 Series	<u>2,178,204</u>	<u>2,266,785</u>	<u>1,369,676</u>	<u>8,496,236</u>
<u>Intrafund Transfer</u>					
8999	From Resource 4130	-	-	44,470	-
	Total 8999	<u>-</u>	<u>-</u>	<u>44,470</u>	<u>-</u>
	Total 8000 Series	<u>-</u>	<u>-</u>	<u>44,470</u>	<u>-</u>
	Total Expenditures	<u>2,181,670</u>	<u>2,274,146.6</u>	<u>1,433,796</u>	<u>8,496,236</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	12,422	44,470	-	-
	Total 7000 Series	<u>12,422</u>	<u>44,470</u>	<u>-</u>	<u>-</u>
Total Resource 4100					
Expenditures/Contingency/Fund Balance		<u>\$ 2,194,092</u>	<u>\$ 2,318,616</u>	<u>\$ 1,433,796</u>	<u>\$ 8,496,236</u>

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 1,752,242
Local Income	<u>28,861</u>
Total Available Funds (TAF)	<u>\$ 1,781,103</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>1,480,829</u>
	Total Expenditures	1,480,829
7900	Contingency / Reserves	<u>300,274</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 1,781,103</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8860 Interest	\$ 36,402	\$ 10,556	\$ 56,247	\$ 28,861
Total 1.0	36,402	10,556	56,247	28,861
2.0 Intrafund Transfer				
8999 From Resource 4100	-	-	44,469	-
Total 3.0	-	-	44,469	-
3.0 Incoming Interfund Transfer				
8980 From Resource 1000	1,270,000	1,270,000	2,630,000	-
Total 2.0	1,270,000	1,270,000	2,630,000	-
4.0 Unaudited Beginning Balance July 1				
Total 4.0	7,204,601	8,510,141	389,806	1,752,242
Total Available Funds	\$ 8,511,003	\$ 9,790,697	\$ 3,120,522	\$ 1,781,103

**Riverside Community College District
2017-2018 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ 863	\$ -	\$ -	\$ -
	Total 5100	863	-	-	-
	Total 5000 Series	863	-	-	-
<u>Capital Outlay</u>					
<u>Buildings</u>					
6211	Advertising & Legal	-	1,489	-	-
6213	Architect's Fees	-	-	148,463	-
6214	Testing	-	-	650	-
6215	Demolition/Grading	-	-	5,375	-
6216	Construction	-	7,041,249	762,210	909,237
6218	Inspection	-	-	7,011	-
6219	Other	-	769,498	301,391	-
6221	Advertising/Legal	-	-	8,068	-
	Total 6200	-	7,812,236	1,233,168	909,237
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	-	958,917	55,146	571,592
6482	Equip Add'l >\$5000	-	267,884	66,635	-
6485	Computer Equip Add'l <\$4999	-	33,729	13,331	-
6486	Computer Equip Add'l >5000	-	328,125	-	-
	Total 6400	-	1,588,655	135,112	571,592
	Total 6000 Series	-	9,400,891	1,368,280	1,480,829
	Total Expenditures	863	9,400,891	1,368,280	1,480,829
<u>Contingency/Fund Balance</u>					
7920	Restricted	8,510,140	389,806	1,752,242	300,274
	Total 7900	8,510,140	389,806	1,752,242	300,274
	Total 7000 Series	8,510,140	389,806	1,752,242	300,274
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 8,511,003	\$ 9,790,697	\$ 3,120,522	\$ 1,781,103

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 8,996,266
Local Income	<u>85,000</u>
Total Available Funds (TAF)	<u>\$ 9,081,266</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 677,916
3000	Employee Benefits	366,575
5000	Services and Operating Expenses	241,411
6000	Capital Outlay	<u>19,768,039</u>
	Total Expenditures	21,053,941
7900	Contingency / Reserves / (Deficit)	<u>(11,972,675)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 9,081,266</u>

**Riverside Community College District
2017-2018
Final Budget
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ (92,218)	\$ -	\$ -
8860 Interest	-	141,732	84,627	85,000
8890 Other Local Revenue	-	-	213,750	-
Total 1.0	<u>-</u>	<u>49,514</u>	<u>298,377</u>	<u>85,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	44,817,527	-	-
Total 2.0	<u>-</u>	<u>44,817,527</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>945,022</u>	<u>10,608,458</u>	<u>8,996,266</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 45,812,064</u>	<u>\$ 10,906,834</u>	<u>\$ 9,081,266</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ 104,589	\$ 113,029	\$ 428,275
2119	Full Time Classified	-	294,704	176,152	249,641
	Total 2100	-	399,293	289,181	677,916
2349	Classified Overtime	-	4,141	3,945	-
	Total 2300	-	4,141	3,945	-
	Total 2000 Series	-	403,434	293,126	677,916
<u>Employee Benefits</u>					
3220	PERS Classified	-	46,241	40,285	105,287
	Total 3200	-	46,241	40,285	105,287
3320	OASDHI Classified	-	24,754	18,256	42,031
3325	Medicare Classified	-	5,789	4,272	9,829
	Total 3300	-	30,543	22,528	51,860
3420	H&W Classified	-	105,046	66,928	200,954
3460	OPEB Classified	-	1,008	614	1,356
	Total 3400	-	106,054	67,542	202,310
3520	SUI Classified	-	200	147	338
	Total 3500	-	200	147	338
3620	Work Comp Classified	-	4,600	1,465	6,780
	Total 3600	-	4,600	1,465	6,780
3920	Other - Classified	-	137	(142)	-
	Total 3900	-	137	(142)	-
	Total 3000 Series	-	187,774	131,825	366,575
<u>Books and Supplies</u>					
4555	Copying and Printing	-	-	3	-
4590	Office/Other Supplies	-	1,531	1,530	-
	Total 4500	-	1,531	1,533	-
	Total 4000 Series	-	1,531	1,533	-
<u>Services and Operating Expenses</u>					
5110	Consultants	-	149,559	117,752	219,437
5198	Professional Services	-	7,583	224	-
	Total 5100	-	157,142	117,975	219,437

**Riverside Community College District
2017-2018 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5421	GL & Property Expenses	-	7,625	3,518	8,136
	Total 5400	-	7,625	3,518	8,136
5649	Computer Software Maintenance/Lic	-	12,750	12,750	638
	Total 5600	-	12,750	12,750	638
5710	Audit	-	11,000	11,400	13,200
	Total 5700	-	11,000	11,400	13,200
5890	Outside Services and Operating Costs	-	-	500	-
	Total 5800	-	-	500	-
	Total 5000 Series	-	188,517	146,143	241,411
Capital Outlay					
Site and Site Improvements					
6121	Advertising & Legal	-	3,909	-	-
6122	Engineering	-	(6,366)	-	1,026,719
6123	Architect's Fee	-	-	-	9,968
6124	Testing	-	11,303	(1,035)	306,512
6126	Construction	-	-	-	313,837
6127	Fixtures/Fixed Equipment	-	(56,091)	(57,675)	532,873
	Total 6100	-	(47,245)	(58,710)	2,189,909
Buildings					
6211	Advertising/Legal	-	60,619	-	-
6212	Engineering	-	(79,954)	46,903	-
6213	Architect's Fee	-	859,947	74,205	7,819,257
6214	Testing	-	185,491	1,350	29,919
6215	Demolition/Grading	-	33,394	25,061	-
6216	Construction	-	27,359,935	414,196	7,688,768
6217	Fixtures/Fixed Equipment	-	20,980	6,581	3,914
6218	Inspection	-	347,285	624	13,918
6219	Other Building Expense	-	2,294,437	307,345	152,433
6221	Advertising/Legal	-	-	161,000	-
6226	Remodel	-	6,979	-	715,620
6227	Fixtures/Fixed Equipment	-	566	-	-
6229	Other	-	-	(100)	-
	Total 6200	-	31,089,679	1,037,164	16,423,829
Equipment					
6481	Equip Add'l \$200-\$4999	-	1,411,277	230,646	656,790
6482	Equip Add'l >\$5000	-	591,954	62,882	421,910
6485	Computer Eq Add'l \$200-\$4999	-	175,838	65,237	6,372
6486	Computer Eq Add'l >\$5000	-	1,679,847	-	69,229
6495	Computer Eq Replacement \$200-\$4999	-	-	722	-

**Riverside Community College District
2017-2018 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 6400	-	3,858,916	359,487	1,154,301
	Total 6000 Series	-	34,901,350	1,337,941	19,768,039
	Total Expenditures	-	35,682,605	1,910,568	21,053,941
<u>Contingency/Fund Balance</u>					
7910	Restricted	-	10,129,459	8,996,266	(11,972,675)
	Total 7900	-	10,129,459	8,996,266	(11,972,675)
	Total 7000 Series	-	10,129,459	8,996,266	(11,972,675)
Total Resource 4370					
Expenditures/Contingency/Fund Balance		\$ -	\$ 45,812,064	\$ 10,906,834	\$ 9,081,266

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 1,750,605
Local Income	<u>9,522,252</u>
Total Available Funds (TAF)	<u>\$ 11,272,857</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 118,666
3000	Employee Benefits	51,279
5000	Services and Operating Expenses	<u>8,619,181</u>
	Total Expenditures	8,789,126
7900	Contingency / Reserves	<u>2,483,731</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 11,272,857</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8690 Other State Revenue	\$ -	\$ 1,728	\$ (1,728)	\$ -
Total 1.0	<u>-</u>	<u>1,728</u>	<u>(1,728)</u>	<u>-</u>
2.0 Local Income				
8830 Health Premiums from Other Funds	4,949,929	7,345,255	8,571,660	9,491,425
8860 Interest	3,542	5,845	23,213	23,213
8890 Other Local Revenue	4,765	6,151	7,614	7,614
Total 2.0	<u>4,958,236</u>	<u>7,357,252</u>	<u>8,602,486</u>	<u>9,522,252</u>
4.0 Unaudited Beginning Balance July 1				
Total 4.0	<u>374,682</u>	<u>(1,080,107)</u>	<u>589,360</u>	<u>1,750,605</u>
Total Available Funds	<u>\$ 5,332,917</u>	<u>\$ 6,278,873</u>	<u>\$ 9,190,118</u>	<u>\$ 11,272,857</u>

**Riverside Community College District
2017-2018
Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ -	\$ 13,974	\$ 15,264
2119	Full Time Regular / Confidential	70,260	79,679	79,696	83,736
2129	Permanent Part-Time	-	-	14,904	19,666
	Total 2100	70,260	79,679	108,573	118,666
2349	Overtime	-	18	1	-
	Total 2300	-	18	1	-
	Total 2000 Series	70,260	79,697	108,574	118,666
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	-	1,728	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	(1,728)	-
	Total 3100	-	1,728	(1,728)	-
3220	PERS Classified	8,372	9,387	13,150	15,376
	Total 3200	8,372	9,387	13,150	15,376
3320	OASDHI Classified	4,357	4,875	5,807	5,980
3325	Medicare Classified	1,019	1,140	1,547	1,721
	Total 3300	5,375	6,015	7,353	7,701
3420	H&W Classified	17,786	17,453	23,410	26,719
3460	OPEB Classified	-	198	222	237
	Total 3400	17,786	17,652	23,632	26,956
3520	SUI Classified	36	40	53	59
	Total 3500	36	40	53	59
3620	Work Comp Classified	1,629	-	539	1,187
3630	WC - Academic Non-Teaching	-	924	-	-
	Total 3600	1,629	924	539	1,187
3920	OB Classified	(89)	28	70	-
	Total 3900	(89)	28	70	-
	Total 3000 Series	33,108	35,774	43,069	51,279
<u>Services and Operating Expenses</u>					
5110	Consultant	38,420	(6,154)	(5,145)	37,454
5198	Professional Services	-	26,150	34,620	58,000
	Total 5100	38,420	19,996	29,475	95,454
5400	Self Insurance Claims	6,244,145	5,282,154	6,846,362	8,222,303
5421	GL & Property Expenses	949	1,506	1,303	1,424
5450	Insurance Claims	258,768	269,305	410,729	300,000

**Riverside Community College District
2017-2018
Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5451	Self Insurance Claims	(233,616)	-	-	-
	Total 5400	6,270,246	5,552,965	7,258,394.47	8,523,727
5691	Governmental Fees	990	1,082	-	-
	Total 5600	990	1,082	-	-
	Total 5000 Series	6,309,656	5,574,042	7,287,870	8,619,181
	Total Expenditures	6,413,024	5,689,513	7,439,513	8,789,126
<u>Contingency/Fund Balance</u>					
7920	Restricted	(1,080,107)	589,360	1,750,605	2,483,731
	Total 7900	(1,080,107)	589,360	1,750,605	2,483,731
	Total 7000 Series	(1,080,107)	589,360	1,750,605	2,483,731
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 5,332,917	\$ 6,278,873	\$ 9,190,118	\$ 11,272,857

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 2,277,159
Local Income	<u>1,294,572</u>
Total Available Funds (TAF)	<u>\$ 3,571,731</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 450,299
3000	Employee Benefits	225,633
4000	Books and Supplies	9,600
5000	Services and Operating Expenses	1,605,106
6000	Capital Outlay	<u>8,600</u>
	Total Expenditures	2,299,238
7900	Contingency / Reserves	<u>1,272,493</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 3,571,731</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 State Income				
8690 Other State Revenue	\$ -	\$ 4,492	\$ 1,198	\$ -
Total 1.0	\$ -	\$ 4,492	\$ 1,198	\$ -
2.0 Local Income				
8830 Workers Comp Premiums From Other Funds	2,646,537	1,430,330	657,283	1,274,572
8860 Interest	18,718	28,999	39,479	20,000
8878 Insurance	9,235	1,933	21,333	-
Total 2.0	2,674,489	1,461,263	718,094	1,294,572
3.0 Unaudited Beginning Balance July 1				
Total 3.0	3,795,961	3,907,285	3,078,468	2,277,159
Total Available Funds	\$ 6,470,450	\$ 5,373,040	\$ 3,797,761	\$ 3,571,731

**Riverside Community College District
2017-2018 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1490	Special Assignments	\$ 750	\$ -	\$ -	\$ -
	Total 1400	750	-	-	-
	Total 1000 Series	750	-	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	240,964	192,740	186,295	256,106
2119	Full Time Regular / Confidential	40,892	45,278	50,430	194,193
	Total 2100	281,856	238,018	236,726	450,299
2349	Overtime	-	211	252	-
	Total 2300	-	211	252	-
	Total 2000 Series	281,856	238,229	236,978	450,299
<u>Employee Benefits</u>					
3120	STRS - Classified	5,645	7,097	1,153	10,085
3130	STRS - Academic Non-Teaching	67	4,492	-	-
3160	STRS On Behalf - Classified	-	-	5,690	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	(4,492)	-
	Total 3100	5,712	11,589	2,351	10,085
3220	PERS Classified	25,681	20,001	31,296	59,081
	Total 3200	25,681	20,001	31,296	59,081
3320	OASDHI Classified	11,998	10,141	12,581	21,010
3325	Medicare Classified	4,065	3,480	3,400	6,529
3335	Medicare - Academic Non-Teaching	11	-	-	-
	Total 3300	16,074	13,622	15,981	27,539
3420	H&W Classified	40,765	40,631	49,923	123,300
3460	OPEB Classified	-	577	495	901
	Total 3400	40,765	41,207	50,418	124,201
3520	SUI Classified	141	120	118	224
	Total 3500	141	120	118	224
3620	Work Comp Classified	6,452	2,891	1,178	4,503
3630	WC - Academic Non-Teaching	17	-	-	-
	Total 3600	6,469	2,891	1,178	4,503

**Riverside Community College District
2017-2018 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
3920	OB Classified	(71)	(235)	142	-
	Total 3900	(71)	(235)	142	-
	Total 3000 Series	94,771	89,196	101,485	225,633
<u>Books and Supplies</u>					
4555	Copying and Printing	176	67	4	100
4590	Office/Other Supplies	3,218	5,360	11,647	9,500
	Total 4500	3,394	5,427	11,651	9,600
4710	Food	-	377	-	-
	Total 4700	-	377	-	-
	Total 4000 Series	3,394	5,804	11,651	9,600
<u>Services and Operating Expenses</u>					
5045	Postage	-	7	-	-
	TOTAL 5000	-	7	-	-
5110	Consultants	-	-	-	5,000
5130	Doctors / Nurses	(1,630)	1,319	8,894	7,000
5198	Professional Services	74,114	194,807	251,470	130,000
	Total 5100	72,484	196,126	260,364	142,000
5210	Mileage	1,406	1,218	549	700
5220	Conference	3,450	4,599	2,358	1,600
	Total 5200	4,857	5,817	2,907	2,300
5310	Dues / Memberships	463	462	760	800
	Total 5300	463	462	760	800
5420	Work. Comp. Excess Liability Insur.	174,506	215,996	194,081	198,787
5421	GL & Property Expenses	3,815	4,503	2,844	5,403
5450	Claims Expense	35,116	21,200	14,997	35,116
5451	Claims Payments	1,822,543	1,208,165	632,567	1,190,000
	Total 5400	2,035,980	1,449,863	844,489	1,429,306
5541	Cell Phone	1,751	1,977	1,652	1,700
	Total 5500	1,751	1,977	1,652	1,700
5644	Repairs	445	506	2,682	2,500
5691	Governmental Fees	53,185	35,000	22,255	25,000
	Total 5600	53,630	35,506	24,937	27,500

**Riverside Community College District
2017-2018 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
5740	Advertising	168	1,584	-	1,500
	Total 5700	168	1,584	-	1,500
	Total 5000 Series	2,169,332	1,691,343	1,135,109	1,605,106
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	-	-	1,452	-
	Total 6100	-	-	1,452	-
Buildings					
6223	Architects Fee	-	-	7,612	-
	Total 6200	-	-	7,612	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	271	-	17,524	8,600
6482	Equipment Addt'l > \$5,000	8,034	-	8,790	-
6485	Comp Equip Addt'l \$200 to \$4,999	4,756	-	-	-
	Total 6400	13,062	-	26,314	8,600
	Total 6000 Series	13,062	-	35,378	8,600
	Total Expenditures	2,563,165	2,024,572	1,520,601	2,299,238
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,907,285	3,348,468	2,277,159	1,272,493
	Total 7900	3,907,285	3,348,468	2,277,159	1,272,493
	Total 7000 Series	3,907,285	3,348,468	2,277,159	1,272,493
Total Resource 6110					
Expenditures/Contingency/Fund Balance		\$ 6,470,450	\$ 5,373,040	\$ 3,797,761	\$ 3,571,731

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

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 1,374,080
Local Income	<u>1,467,722</u>
Total Available Funds (TAF)	<u>\$ 2,841,802</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 189,973
3000	Employee Benefits	98,302
4000	Books and Supplies	2,200
5000	Services and Operating Expenses	1,590,930
6000	Capital Outlay	<u>8,600</u>
	Total Expenditures	1,890,005
7900	Contingency / Reserves	<u>951,797</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,841,802</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ -	\$ 2	\$ -	\$ -
Total 1.0	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>
2.0 State Income				
8690 STRS on Behalf	-	-	2,188	-
8699 Other State Revenue	-	(2)	-	-
Total 2.0	<u>-</u>	<u>(2)</u>	<u>2,188</u>	<u>-</u>
3.0 Local Income				
8830 General Liability Premiums From Other Funds	1,368,567	2,044,709	1,343,959	1,462,722
8860 Interest	137	5,794	10,754	5,000
8890 Other Local Revenue	-	(9,457)	1,690	-
Total 3.0	<u>1,368,704</u>	<u>2,041,047</u>	<u>1,356,403</u>	<u>1,467,722</u>
4.0 Unaudited Beginning Balance July 1				
	124,894	288,426	1,243,332	1,374,080
Total 4.0	<u>124,894</u>	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>
Total Available Funds	<u>\$ 1,493,598</u>	<u>\$ 2,329,472</u>	<u>\$ 2,601,923</u>	<u>\$ 2,841,802</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Academic Salaries</u>					
1490	Special Assignments	\$ 750	\$ -	\$ -	\$ -
	Total 1400	750	-	-	-
	Total 1000 Series	750	-	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	92,679	74,131	71,582	98,502
2119	Full Time Regular / Confidential	15,728	17,415	19,514	91,471
	Total 2100	108,406	91,546	91,096	189,973
2349	Overtime	897	81	118	-
	Total 2300	897	81	118	-
	Total 2000 Series	109,303	91,627	91,214	189,973
<u>Employee Benefits</u>					
3120	STRS - Classified	2,171	2,730	444	3,879
3130	STRS - Academic Non-Teaching	67	-	-	-
3160	STRS On Behalf - Classified	-	-	2,188	-
	Total 3100	2,238	2,730	2,632	3,879
3220	PERS Classified	9,877	7,693	12,053	25,331
	Total 3200	9,877	7,693	12,053	25,331
3320	OASDHI Classified	4,670	3,901	4,847	9,122
3325	Medicare Classified	1,576	1,339	1,310	2,756
3335	Medicare - Academic Non-Teaching	11	-	-	-
	Total 3300	6,258	5,239	6,157	11,878
3420	H&W Classified	15,679	15,627	19,201	54,838
3460	OPEB Classified	-	222	191	380
	Total 3400	15,679	15,849	19,392	55,218
3520	SUI Classified	55	46	45	96
	Total 3500	55	46	45	96
3620	Work Comp Classified	2,501	1,112	454	1,900
3630	WC - Academic Non-Teaching	17	-	-	-
	Total 3600	2,518	1,112	454	1,900
3920	OB Classified	(27)	(90)	55	-
	Total 3900	(27)	(90)	55	-
	Total 3000 Series	36,597	32,579	40,787	98,302
<u>Books and Supplies</u>					
4320	Instructional Supplies	-	1,068	-	-

**Riverside Community College District
2017-2018 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 4300	-	1,068	-	-
4540	Health Supplies	-	1,701	1,252	-
4555	Copying and Printing	58	500	-	-
4590	Office/Other Supplies	290	1,122	92	2,200
	Total 4500	348	3,323	1,344	2,200
	Total 4000 Series	348	4,391	1,344	2,200
<u>Services and Operating Expenses</u>					
5045	Postage	-	3	-	-
	TOTAL 5000	-	3	-	-
5110	Consultants	31,585	-	-	-
5198	Professional Services	-	42,076	26,522	38,350
	Total 5100	31,585	42,076	26,522	38,350
5210	Mileage	305	275	28	100
5220	Conferences	-	-	322	400
	Total 5200	305	275	350	500
5310	Dues / Memberships	523	801	360	400
	Total 5300	523	801	360	400
5420	Work. Comp. Excess Liability Insur.	510,355	707,256	730,701	855,000
5421	GL & Property Expenses	1,486	1,732	1,095	2,280
5450	Claims Expense	(10,939)	-	468	-
5451	Claims Payments	257,500	(39,106)	(159,904)	180,000
	Total 5400	758,402	669,882	572,359	1,037,280
5541	Cell Phone	566	634	537	400
	Total 5500	566	634	537	400
5644	Repairs	813	1,352	(372)	1,500
	Total 5600	813	1,352	(372)	1,500
5730	Legal	265,953	239,746	493,721	512,500
	Total 5700	265,953	239,746	493,721	512,500
5880	Personal Property Damage	-	98	1,020	-
	Total 5800	-	98	1,020	-
	Total 5000 Series	1,058,146	954,866	1,094,498	1,590,930
<u>Capital Outlay</u>					
6481	Equipment Addt'l \$200 to \$4,999	27	-	-	8,600
6482	Equip Repl \$5000>	-	2,678	-	-

**Riverside Community College District
2017-2018 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
	Total 6400	<u>27</u>	<u>2,678</u>	-	<u>8,600</u>
	Total 6000 Series	<u>27</u>	<u>2,678</u>	-	<u>8,600</u>
	Total Expenditures	<u>1,205,172</u>	<u>1,086,140</u>	<u>1,227,843</u>	<u>1,890,005</u>
 <u>Contingency/Fund Balance</u>					
7920	Restricted	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>951,797</u>
	Total 7900	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>951,797</u>
	Total 7000 Series	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>951,797</u>
 Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 1,493,598</u>	<u>\$ 2,329,472</u>	<u>\$ 2,601,923</u>	<u>\$ 2,841,802</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 69, RESOURCE 6900 - OTHER INTERNAL SERVICES, RETIREES' BENEFITS

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1	\$ 837,884
Local Income	<u>579,516</u>
Total Available Funds (TAF)	<u>\$ 1,417,400</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>1,417,400</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 1,417,400</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
1.0 Local Income				
8835 Contract Services - OPEB	\$ -	\$ 325,131	\$ 273,984	\$ 279,307
8860 Interest	-	207	184	209
8890 Other Local Revenue	-	-	240,977	300,000
Total 1.0	<u>-</u>	<u>325,338</u>	<u>515,145</u>	<u>579,516</u>
2.0 Unaudited Beginning Balance July 1	-	-	325,338	837,884
Total 2.0	<u>-</u>	<u>-</u>	<u>325,338</u>	<u>837,884</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 325,338</u>	<u>\$ 840,483</u>	<u>\$ 1,417,400</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Unaudited Actuals 2016-2017</u>	<u>Final Budget Proposal 2017-2018</u>
<u>Contingency/Fund Balance</u>					
5890	Other Services	-	-	2,600	-
	Total 5800	-	-	2,600	-
	Total 5000 Series	-	-	2,600	-
	Total Expenditures	-	-	2,600	-
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	325,338	837,883	1,417,400
	Total 7900	-	325,338	837,883	1,417,400
	Total 7000 Series	-	325,338	837,883	1,417,400
Total Resource 6900					
Expenditures/Contingency/Fund Balance		\$ -	\$ 325,338	\$ 840,483	\$ 1,417,400

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	400,000	
FSEOG Student Grants and Book Waivers		500,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		600,000	
Total Moreno Valley College			20,600,000
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
PELL Student Grants and Book Waivers		12,000,000	
Subsidized Loan		800,000	
Un-Subsidized Loan		500,000	
Total Norco College			14,000,000
Riverside City College			
Federal Work Study		475,000	
FSEOG Student Grants and Book Waivers		550,000	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		1,500,000	
Un-Subsidized Loan		1,200,000	
Total Riverside City College			38,725,000
Total Federal Income			73,325,000
Total Available Funds (TAF)		\$	73,325,000

EXPENDITURES

Object Code

Federal Expenditures

Moreno Valley College			
7520 Federal Work Study	\$	400,000	
FSEOG Student Grants and Book Waivers		500,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		600,000	
Norco College			\$ 20,600,000
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
PELL Student Grants and Book Waivers		12,000,000	
Subsidized Loan		800,000	
Un-Subsidized Loan		500,000	
Riverside City College			14,000,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2017-2018

Federal Work Study	475,000	
FSEOG Student Grants and Book Waivers	550,000	
PELL Student Grants and Book Waivers	35,000,000	
Subsidized Loan	1,500,000	
Un-Subsidized Loan	<u>1,200,000</u>	
		<u>38,725,000</u>
Total Federal Expenditures		\$ 73,325,000
Contingency		<u>-</u>
Total Student Federal Grants		<u><u>\$ 73,325,000</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ -
Moreno Valley College		
Cal Grants	\$ 1,600,000	
FTSS Grant	265,464	
Total Moreno Valley College		1,865,464
Norco College		
Cal Grants	1,000,000	
FTSS Grant	313,807	
Total Norco College		1,313,807
Riverside City College		
Cal Grants	2,600,000	
FTSS Grant	777,701	
Total Riverside City College		3,377,701
State Income - Cal Grant B, C, and FTSS		6,556,972
Total Available Funds (TAF)		\$ 6,556,972

EXPENDITURES

Object Code

7520	Moreno Valley College		
	Cal Grants	\$ 1,600,000	
	FTSS Grant	265,464	
	Total Moreno Valley College		\$ 1,865,464
	Norco College		
	Cal Grants	1,000,000	
	FTSS Grant	313,807	
	Total Norco College		1,313,807
	Riverside City College		
	Cal Grants	2,600,000	
	FTSS Grant	777,701	
	Total Riverside City College		3,377,701
	Total State - Cal Grant B and C		\$ 6,556,972
	Contingency		-
	Total State of California Student Grants		\$ 6,556,972

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$ 82,685
Local Scholarships		
Moreno Valley College	\$ 220,000	
Norco College	200,000	
Riverside City College	<u>250,000</u>	
Total Income		<u>670,000</u>
Total Available Funds (TAF)		<u><u>\$ 752,685</u></u>

EXPENDITURES

Object Code

7520	Local Scholarships		
	Moreno Valley College	\$ 239,100	
	Norco College	219,100	
	Riverside City College	<u>294,485</u>	
	Total Expenditures		\$ 752,685
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 752,685</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,144,256</u>
Local Income		
ASMVC		
Student Fees	\$ 188,809	
Interest	<u>162</u>	
Total ASMVC Local Income		188,971
ASNC		
Student Fees	247,561	
Interest	<u>162</u>	
Total ASNC Local Income		247,723
ASRCC		
Student Fees	581,630	
Interest	<u>377</u>	
Total ASRCC Local Income		<u>582,007</u>
Total Local Income ASRCCD		<u>1,018,701</u>
Total Available Funds (TAF)		<u><u>\$ 2,162,957</u></u>

EXPENDITURES

Account Code

934	ASMVC - ASB	\$ 14,600	
930	ASMVC - Organizations Funding	<u>176,000</u>	
	Total ASMVC Expenditures		\$ 190,600
921	ASNC - ASB	183,700	
924	ASNC - Organizations Funding	<u>80,500</u>	
	Total ASNC Expenditures		264,200
910	ASRCC - ASB	209,320	
906	ASRCC - Athletics	228,200	
905	ASRCC - Organizations Funding	<u>155,000</u>	
	Total ASRCC Expenditures		<u>592,520</u>
	Total Expenditures		\$ 1,047,320
	Contingency		<u>1,115,637</u>
	Total ASRCCD Accounts		<u><u>\$ 2,162,957</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 consis-

ting 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 XIII A 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.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2017-2018

September 5, 2017

**ADOPTED STATE BUDGET
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT**

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

Unrestricted Ongoing Revenues

	State	RCCD
Growth (1.00%/.22% - 66 credit FTES)	\$ 57.8	\$ 0.3
COLA (1.56%)	97.6	2.5
Base Increase	183.6	4.5
Total Unrestricted Ongoing Revenues	\$ 339.0	\$ 7.3

Unrestricted One-Time Revenues

FY 2015-16 Apportionment Revenue in Excess of Entitlement	\$ 9.0	\$ 0.2
Backfill for Lower than Estimated RDA Revenue	31.7	0.8
Total Unrestricted One-Time Revenues	\$ 40.7	\$ 1.0
Total Unrestricted Revenues	\$ 379.7	\$ 8.3

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

Restricted Revenues

	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Efficiency	\$ 39.0	\$ 1.0
Deferred Maintenance & Instructional Equipment*	76.9	2.0
Categorical Program COLA (1.56%)	<u>5.7</u>	<u>0.1</u>
Total Restricted Revenues	<u>\$ 121.6</u>	<u>\$ 3.1</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

Other

	<u>State</u>
Guided Pathways	\$ 150.0
Title IV Compliance Training and Support	2.5
Mental Health Services Training and Support	4.5
Equal Employment Opportunity Program	1.8
Hunger Free Campus Grants	2.5
Financial Aid Administration	1.0
Innovation Awards	20.0
Community College Completion Grant	25.0
Full-Time Student Success Grant	25.0
UMOJA Program Development and Expansion	2.5

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

<u>Other (continued)</u>	<u>State</u>
CalGrant C Increase	1.7
UC Berkeley's Inmate Education	0.3
Online Education Initiative (Cost Savings)	10.0
Veteran's Resource Centers (\$2 million for Norco College)	12.0
Integrated Library System (Cost Savings)	6.0
Part-Time Faculty Office Hours	5.0
State General Obligation Bond - Proposition 51 (17 Projects)	-
Compton Community College Transition to College Status	11.3
Academic Senate Cal ID	1.0
Total Other	<u>\$ 282.1</u>

FY 2017-2018 FINAL BUDGET

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

FY 2016-17 Credit FTES

FY 2015-16 Actual FTES	28,159.08
Summer 2016 Rolled to FY 2015-16	<u>440.56</u>
FY 2016-17 Base FTES	28,599.64
Growth at P3 (Planned 835 at 2.92%; Actual 1.92%)	99.36
Summer 2017 Rolled to FY 2016-17	<u>879.89</u>
Total Funded FTES*	29,578.89
Actual FTES Reported at P3	<u>29,578.89</u>
Total Unfunded FTES	<u>-</u>
Unfunded FTES %	<u><u>0.0%</u></u>

*Based on undistributed apportionment in the Community College system, as of the final Principal Apportionment date, it is assumed that all reported FTES will be funded.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

FY 2017-18 Credit FTES Projections

Base FTES	29,578.89
Growth (System 1.0%; RCCD 1.26%; Budget .22%)	<u>66.01</u>
Total Funded FTES	29,644.90
Unfunded FTES (-0-%)	<u>-</u>
FTES Target	<u><u>29,644.90</u></u>

FTES Funding Production for FY 2017-18

Growth	66.01
Summer 2017 Rolled to FY 2016-17	<u>879.89</u>
FTES Funding Projection	<u><u>945.90</u></u>
Actual Funding Growth Rate	<u><u>3.30%</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

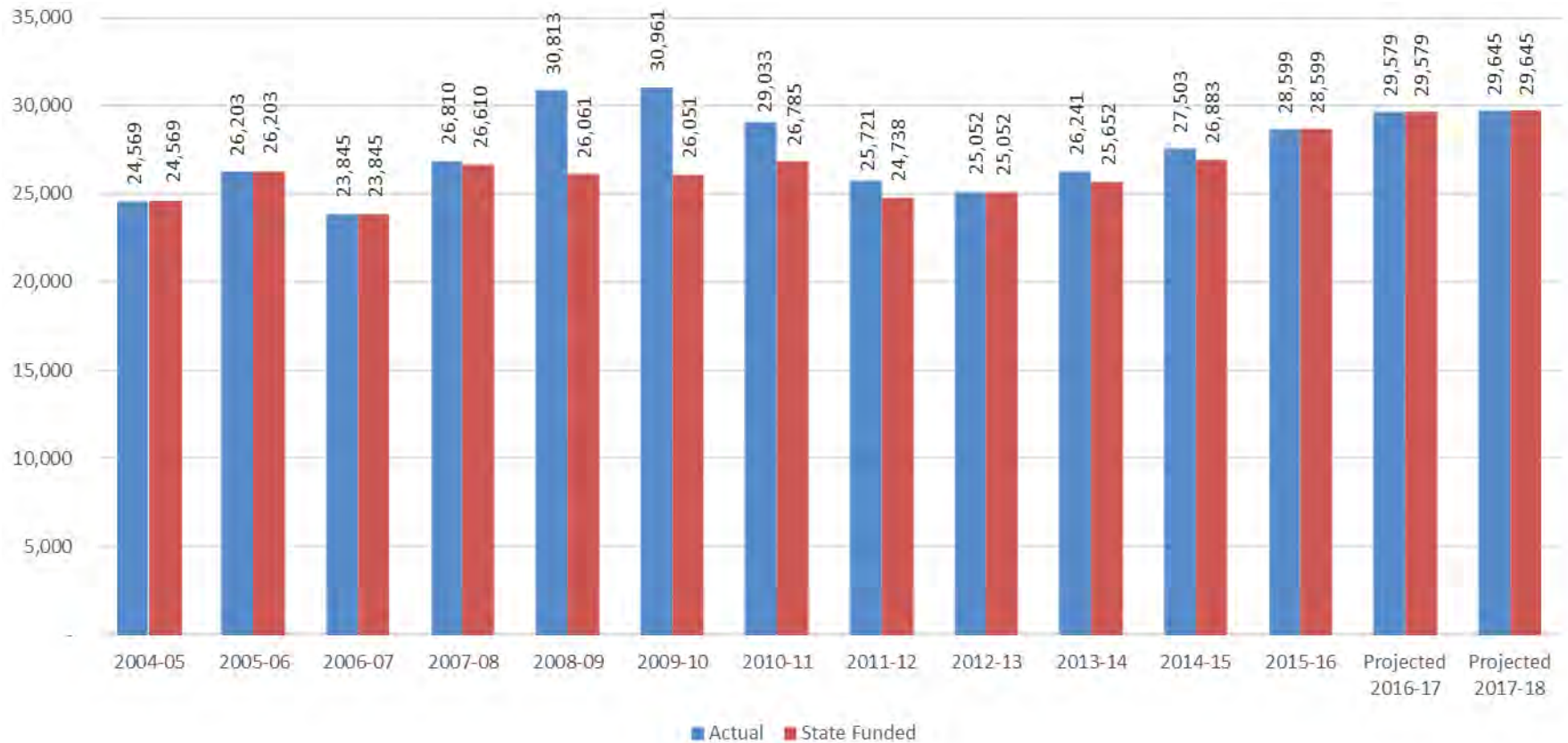
Credit FTES Targets by College

	FY 2017-2018 Credit FTES Targets	Credit FTES %
RCC	15,948.96	53.80%
NC	6,847.97	23.10%
MVC	6,847.97	23.10%
Total	29,644.90	100.00%

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

FY 2017-18 Ongoing Revenue Budget

Beginning Ongoing Revenue Budget	<u>\$ 172.76</u>
FY 2016-17 Apportionment Increase	1.74
FY 2017-18 Apportionment:	
COLA (1.56%)	2.52
Growth (.22%)	0.34
Deficit (-0-%)	-
General Operating Base Increase	4.47
RDA Revenue Deferral Reversed	(1.13)
Non-Resident Tuition	1.01
Interest Income	0.50
Indirect Cost Recovery	0.38
Lottery	0.20
Other	<u>0.46</u>
Total Ongoing Revenue Budget Adjustment	<u>\$ 10.49</u>
Total Ongoing Revenue Budget	<u>\$ 183.25</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

(In Millions)

FY 2017-18 Ongoing Expenditure Budget

Beginning Expenditure Budget	\$ 178.58
Compensation Adjustments:	
Full-Time Salary Increase (2.00% + COLA 1.56%)	\$ 3.52
Part-Time Salary Increase (2.50% + COLA 1.56% Enrollment Growth)	0.98
Step/Column and Personnel Adjustments	1.25
Employee Benefits:	
Net Health Insurance Rate Increases and	
Employee Plan Migration, Exclusive of New Positions	0.57
Workers' Compensation (.50% to 1.00%)	0.58
PERS (13.89% to 15.53%)	0.57
STRS (12.58% to 14.43%)	1.35
Full-Time Faculty Positions (12)	1.77
Full-Time Classified Position	0.11

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

(In Millions)

FY 2017-18 Ongoing Expenditure Budget (continued)

Reverse FY 2016-17 La Sierra Loan Repayment	(1.27)
Reverse FY 2016-17 Retirement Incentive	(0.85)
Full-Time Classified/Management Position Allocation	0.80
Non-Resident Tuition Base Expenditure Augmentation	1.92
Special Revenue Programs Holding Accounts	0.82
Contracts and Agreements	0.30
Off-Year Election Cost	(0.30)
Utilities	(0.39)
Other	0.07
Total Ongoing Expenditure Budget Adjustments	<u>\$ 11.80</u>
Total Ongoing Expenditure Budget	<u>\$ 190.38</u>
Net Ongoing Budget Shortfall	<u><u>\$ (7.13)</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

(In Millions)

FY 2016-17 One-Time Revenue Budget

Beginning Revenue Budget	\$ 2.62
FY 2016-17 State Mandate Block Grant Reversal	(2.62)
FY 2015-16 Apportionment Revenue in Excess of Entitlement	0.22
Backfill for Lower than Estimated RDA Revenue	0.78
Total One-Time Revenue Budget	\$ 1.00

FY 2016-17 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ (21.33)
FY 2016-17 Set-Aside Reversal	15.41
Retirement Incentive Funding Cost Reversal	4.56
La Sierra Loan Payoff Reversal	1.36
Accumulated Budget Savings Distribution	(8.00)
FY 2017-18 Set-Aside to Mitigate Future Operating Cost Increases	(15.41)
Total One-Time Expenditure Budget	\$ (23.41)
Net One-Time Budget (Decrease)	\$ (22.41)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

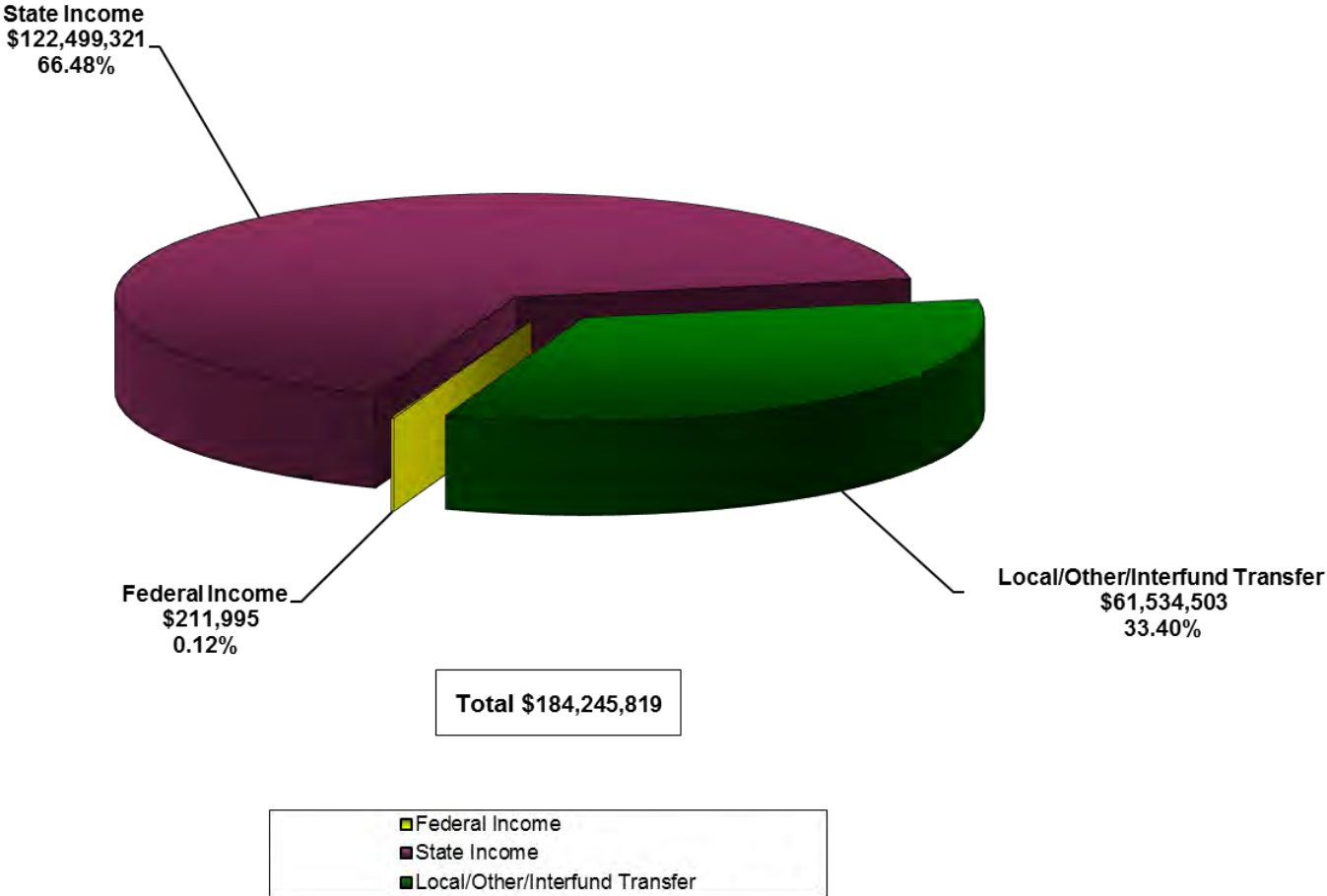
(In Millions)

Summary

Net Ongoing Budget Shortfall	\$ (7.13)
Net One-Time Budget Decrease	<u>(22.41)</u>
Total Revenue and Expenditure Difference	\$ (29.54)
Estimated Beginning Balance at July 1, 2016	<u>43.12</u>
Total Available Funds	\$ 13.58
Less, Ending Balance Target (6.15%)	<u>(13.58)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

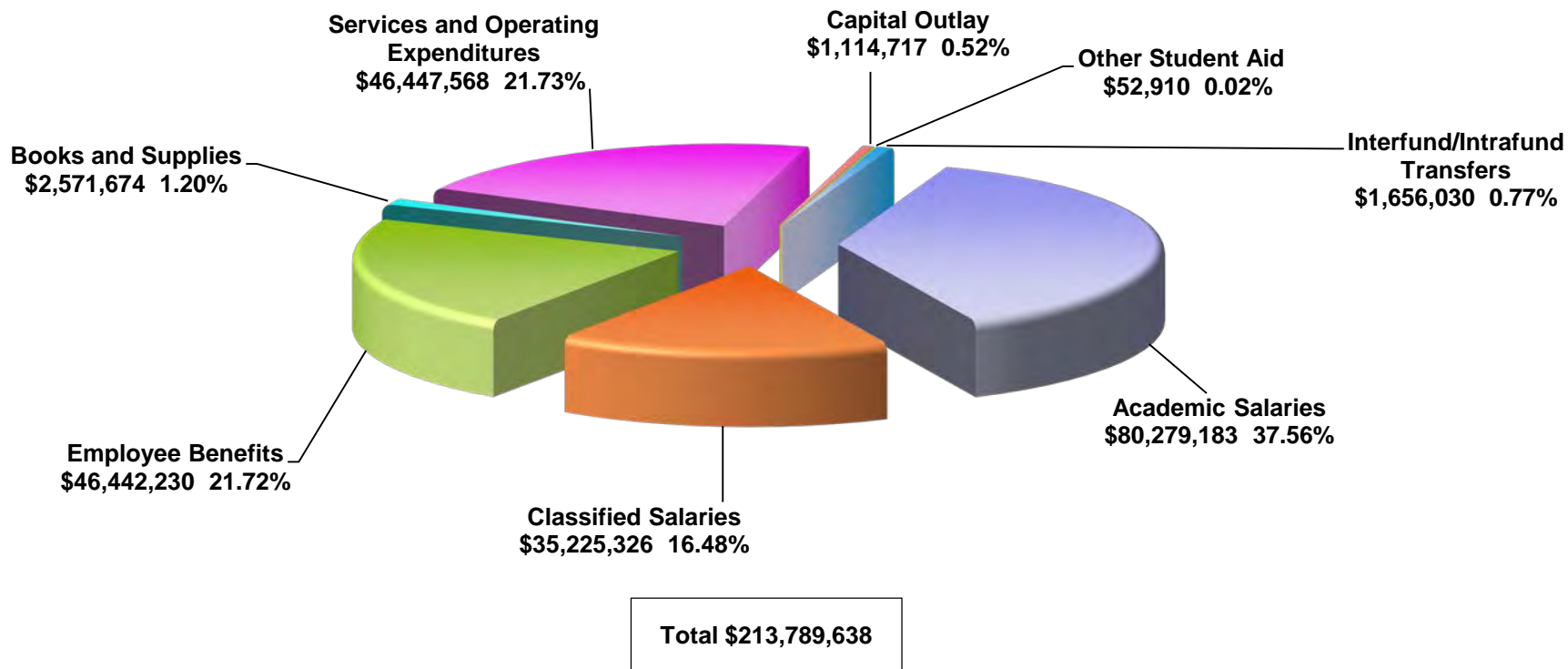
Revenue 2017-18



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

Expenditures 2017-2018



■ Academic Salaries	■ Classified Salaries	■ Employee Benefits
■ Books and Supplies	■ Services and Operating Expenditures	■ Capital Outlay
■ Other Student Aid	■ Interfund/Intrafund Transfers	

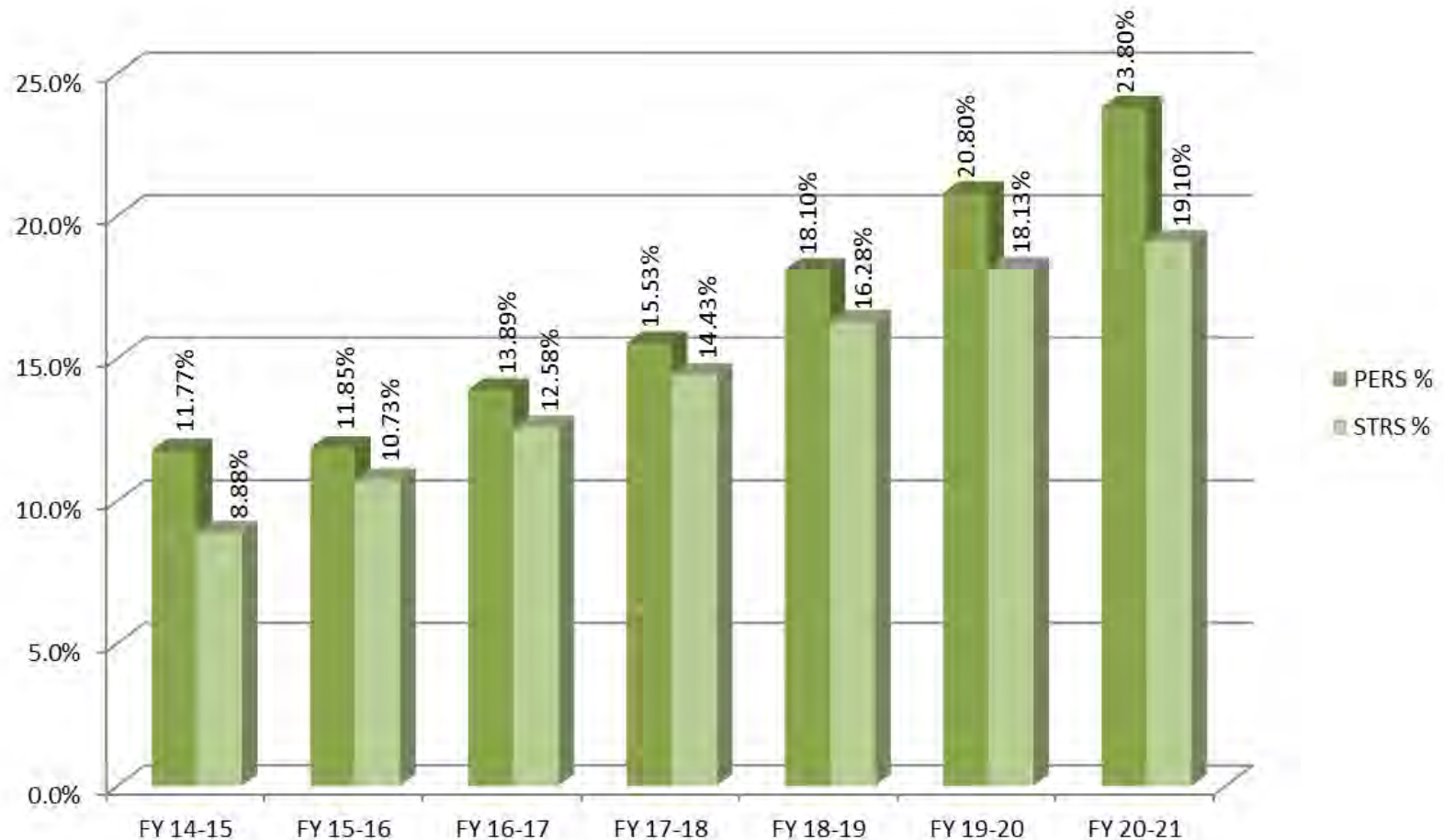
LOOKING AHEAD

Challenges and Opportunities

- Multi-Year Rate Increases for STRS and PERS
- Health Insurance
 - Rate Increases
 - Continuing/Uncertain Impact of Affordable Care Act
 - Rising 65+ Retiree Health Care Costs for PPO Plan
 - Employee Plan Migration
 - Retirement Incentive Obligation for Retiree Coverage
- Expiring Bargaining Unit Agreements

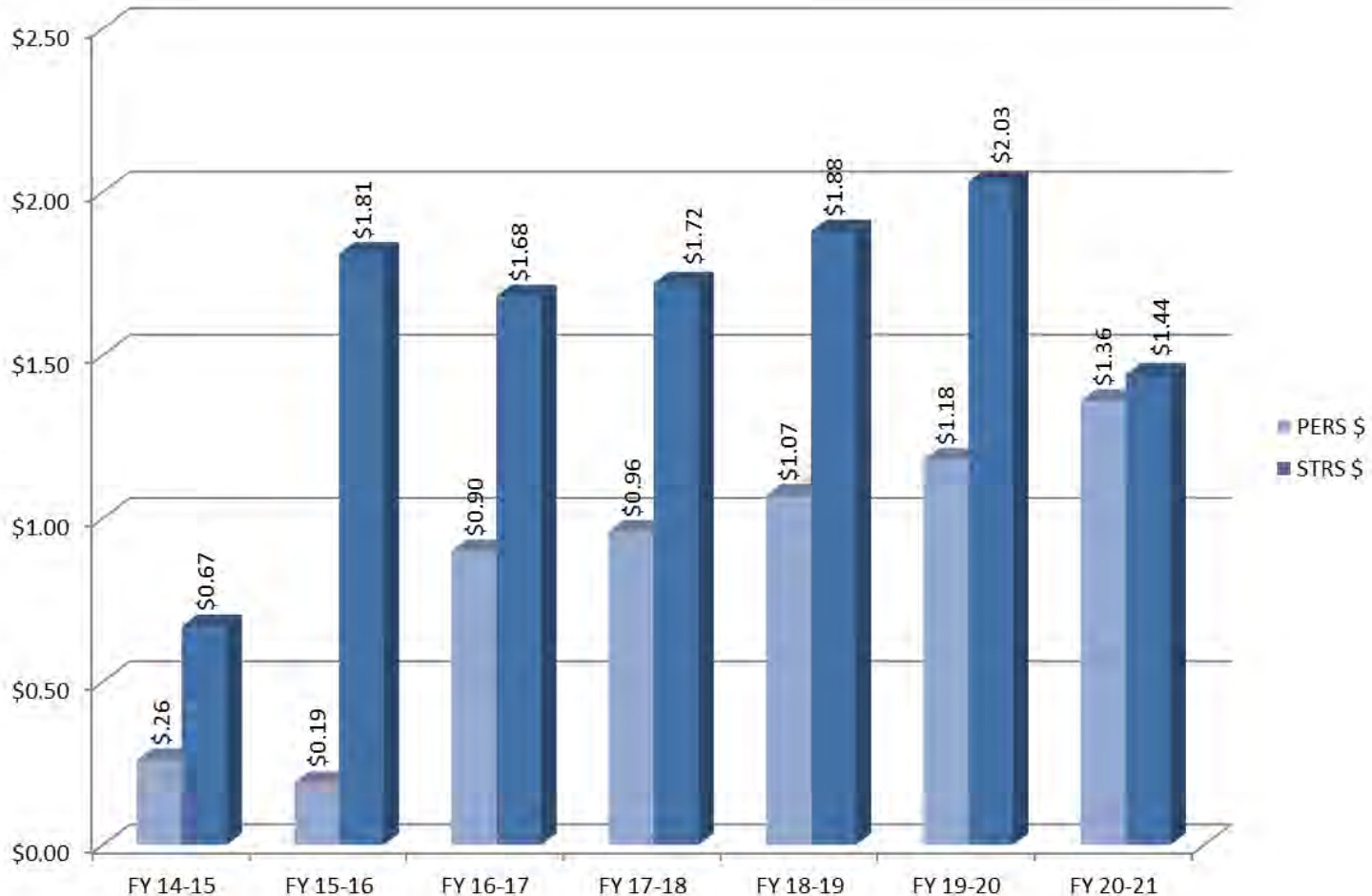
RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2017-2018 Final Budget

PERS and STRS Projected % Rate Annual Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2017-2018 Final Budget

PERS and STRS Projected \$ Annual Budget Increases



FY 2018-19 and FY 2019-20 BUDGET PROJECTIONS

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

	FY 2018-19	FY 2019-20
Revenues	\$ 188.89	\$ 193.59
Expenditures	(205.31)	(199.64)
Net Budget Shortfall	\$ (16.42)	\$ (6.05)
Beginning Balance	41.22	22.66
Ending Balance	\$ 24.80	\$ 16.61
5% Ending Balance Requirement	(12.66)	(11.89)
Remaining Budget Excess (Shortfall)	\$ 12.14	\$ 4.72

Assumptions:

- Growth (1.26%)
- COLA (1.0%)
- No One-Time Funds
- No Base Increase
- Employee Benefit Increases (Except PERS/STRS) – Similar to FY 2017-18
- Compensation Increases – Similar to FY 2017-18
- Enrollment Mgmt. Increase – Similar to FY 2017-18
- PERS/STRS – At scheduled rate increases

HISTORICAL BUDGET INFORMATION

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

Contingency History

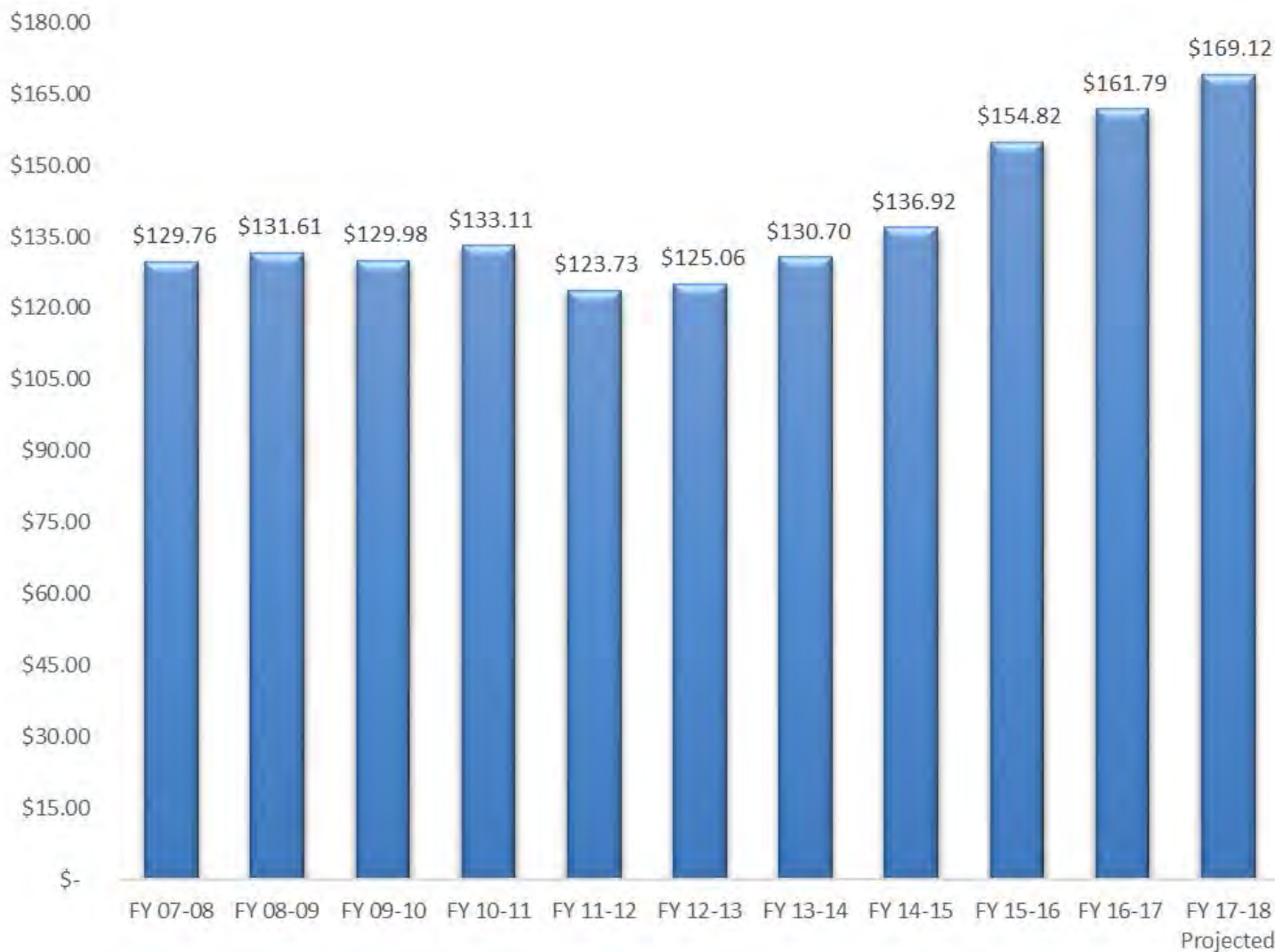
FY	Adopted Contingency Balance	% of Available Funds	Ending Fund Balance	% of Available Funds
2016-17	\$ 11,987,323	5.66%	\$ 43,121,096*	19.86%
2015-16	\$ 10,447,116	5.45%	\$ 36,517,185	18.32%
2014-15	\$ 7,801,811	4.28%	\$ 14,667,941	9.05%
2013-14	\$ 6,358,532	4.23%	\$ 12,743,536	8.39%
2012-13	\$ 4,560,030	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%	\$ 11,172,448	7.33%
2008-09	\$ 12,566,801	7.68%	\$ 13,903,627	8.74%
2007-08	\$ 9,423,484	6.14%	\$ 19,259,076	12.37%

*Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against increasing costs such as PERS, STRS, health insurance, Bargaining Unit Contract increases, retirement incentive costs and revenue reductions. Without the one-time funds, the ending fund balance would be \$27,711,096 (12.77%).

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

Principal Apportionment - FTES



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2017-2018 Final Budget

Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2017-2018 Final Budget

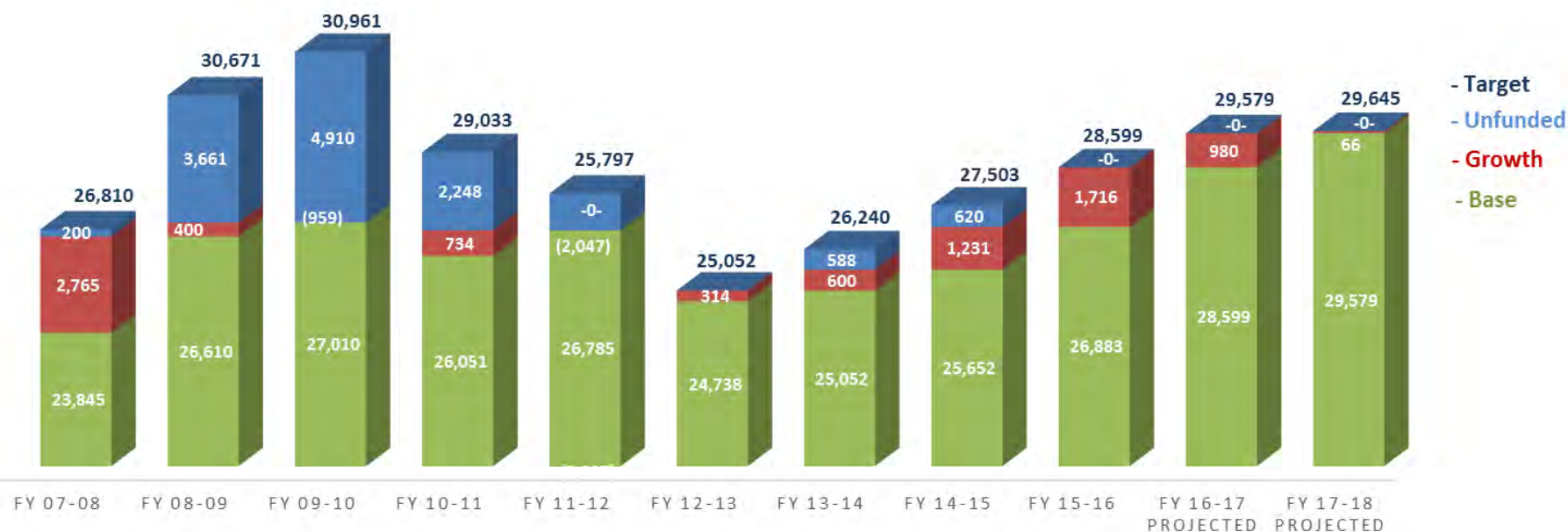
CCC Base Funding Rate Per Credit FTES



RIVERSIDE COMMUNITY COLLEGE DISTRICT

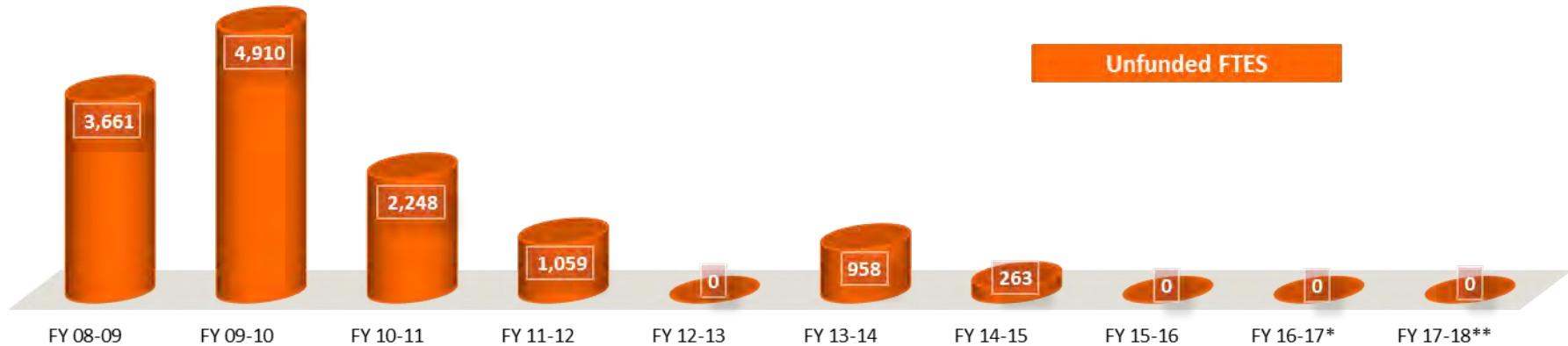
FY 2017-2018 Final Budget

Credit FTES Composition



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2017-2018 Final Budget

Unfunded Credit FTES



*Based on estimated State funding availability as of P3.

**Based on Advanced Apportionment.

Agenda Item (IV-D-1)

Meeting	6/13/2017 - Committee
Agenda Item	Committee - Resources (IV-D-1)
Subject	Tentative Budget for FY 2017-2018 and Notice of Public Hearing on the FY 2017-2018 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the FY 2017-2018 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 FY 2017-2018 Final Budget will be available for public inspection beginning September 14, 2017, 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 19, 2017, to be followed by the adoption of the FY 2017-2018 Final Budget.

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 2017-2018 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 2017.

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 2018 reflects a continuation of the adopted FY 2016-2017 Budget, with certain modifications as described in the attachment.

The FY 2017-2018 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 19, 2017 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
Majd Askar, Director of Business Services

Attachments:

06132017_FY 2017-2018 Tentative Base Budget - Resource 1000

06132017_Presentation - FY 2017-2018 Tentative Budget

06132017_FY 2017-2018 Tentative Budget

RIVERSIDE COMMUNITY COLLEGE DISTRICT
SIGNIFICANT ASSUMPTIONS FOR FY 2017-2018 TENTATIVE BASE BUDGET
RESOURCE 1000
(in millions)

1. FY 2016-2017 Ending Balance Projection:	
a. FY 2015-2016 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$ (.02)
b. FY 2016-2017 adjustments include:	
i. Additional growth funding, base adjustment and other	\$ 1.74
ii. Projected salary, benefits and operating cost savings	\$ 21.50*
2. FY 2017-2018 Base Revenue Budget Adjustments Include:	
a. COLA at 1.56%	\$ 2.52
b. Growth FTES at .46%; FY 2016-17 and FY 2015-16 Increase (Net)	\$ 1.34
c. Base Allocation	\$ 4.50
d. State Mandate Block Grant (One-time)	\$ (2.62)
e. Redevelopment Agency - Backfill (one-time)	\$.78
3. FY 2017-2018 Base Expenditure Budget Adjustments Include:	
a. Bargaining Unit Contract Increase	\$ 4.83
b. Full-time step/column/growth/placement/classification	\$ 1.03
c. New Full-Time Faculty Positions (12)	\$ 1.77
d. Part-Time Faculty Offset for New Full-Time Faculty Positions	\$ (.66)
e. Classified/Management Position Allocation	\$.80
f. Health Benefits (Net)	\$.24
g. PERS	\$.62
h. STRS	\$ 1.34
i. Sabbatical Leave	\$.07
j. Contracts/Agreements	\$.20
k. Election Cost – “Off Year”	\$ (.30)
l. Utilities	\$.08
m. Non-Resident Tuition Fee Base Budget Augmentation	\$ 1.44
n. Early Retirement Incentive - Reversal	\$ (5.41)
o. La Sierra Loan Repayment - Reversal	\$ (2.63)
p. Set-aside for Future Cost Increases	\$ 18.24

*Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future cost increases and revenue reductions.



FY 2017-2018 TENTATIVE BUDGET

June 13, 2017



Riverside Community College District 2017-2018 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 2018 reflects a continuation of the adopted FY 2016-2017 Budget, with certain modifications as described on the subsequent pages.



**GOVERNOR'S BUDGET PROPOSAL
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT
AS OF
"MAY REVISE"**



FY 2017-2018 Governor's Budget Proposal

Base Changes (In Millions)

Unrestricted Ongoing Revenues

	<u>State</u>	<u>RCCD</u>
Growth (1.00%/.46% - 136 credit FTES)	\$ 57.8	\$ 0.7
COLA (1.56%)	97.0	2.5
Base Increase	<u>183.6</u>	<u>4.5</u>
Total Unrestricted Ongoing Revenues	<u>\$ 338.4</u>	<u>\$ 7.7</u>

Unrestricted One-Time Revenues

FY 2015-16 Apportionment Revenue in Excess of Entitlement	\$ -	\$ -
Backfill for Lower than Estimated RDA Revenue	<u>31.7</u>	<u>0.8</u>
Total Unrestricted One-Time Revenues	<u>\$ 31.7</u>	<u>\$ 0.8</u>
Total Unrestricted Revenues	<u><u>\$ 370.1</u></u>	<u><u>\$ 8.5</u></u>



FY 2017-2018 Governor's Budget Proposal

(In Millions)

Restricted Revenues

	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Efficiency	\$ 46.5	\$ 1.1
Deferred Maintenance & Instructional Equipment*	43.7	1.1
Categorical Program COLA (1.56%)	<u>5.7</u>	<u>0.1</u>
Total Restricted Revenues	<u>\$ 95.9</u>	<u>\$ 2.3</u>

*An additional \$92.1 million of Deferred Maintenance & Instructional Equipment funding was proposed in the "May Revise". Both the State Senate and State Assembly have proposed reductions to this amount. In all likelihood, the additional allocation will not be received until FY 2018-19 and, even then, the amount to be received will be dependent on Proposition 98 results. The "May Revise" increase has not been included in the Tentative Budget until further clarification is provided through the State budget process.



FY 2017-2018 Governor's Budget Proposal

(In Millions)

Other

State

Guided Pathways	\$ 150.0
Equal Employment Opportunity Program	1.8
Innovation Awards	20.0
F/T Student Success Grant Enrollment Growth	3.1
Online Education Initiative (Cost Savings)	10.0
Integrated Library System (Cost Savings)	6.0
State General Obligation Bond - Proposition 51*	<u>13.0</u>
Total Other	<u><u>\$ 203.9</u></u>

*The "May Revise" did not provide for additional Capital Outlay projects beyond the five included in the Governor's January Budget Proposal. However, a letter from the Department of Finance approved four additional projects.



FY 2016-2017 ENDING BALANCE ESTIMATE



FY 2016–2017 Credit FTES Projections

Base FTES	28,599.64
Growth/Access at P2 (Planned 835 at 2.92%; Actual 3.42%)	<u>979.25</u>
Total Funded FTES	29,578.89
Actual FTES*	<u>29,578.89</u>
Total Unfunded FTES	<u><u>-</u></u>
Unfunded FTES %	<u><u>0.0%</u></u>

* Actual FTES is projected to be lower than the District's FTES Target by 810 FTES as of May 2017. Because there is undistributed apportionment as of P1 and the District's colleges believe they can generate additional FTES in an efficient manner in FY 2017-18, the District Enrollment Management Committee approved rolling back 810 FTES from Summer 2017 to FY 2016-17.



FY 2016-2017 Revenues

(In Millions)

Adopted Budget	<u>\$ 175.38</u>
FY 2015-16 Additional Apportionment (Net)	\$ 0.02
FY 2016-17 Additional Funded FTES and Elimination of the Deficit Factor	1.74
Lottery	0.31
Other	<u>0.25</u>
Total Revenue Adjustments	<u>\$ 2.32</u>
Net Revenues	<u>\$ 177.70</u>



FY 2016-2017 Expenditures

(In Millions)

Adopted Budget	<u>\$ 199.91</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 3.26
Supplies and Services*	17.74
Capital Outlay	<u>0.50</u>
Total Expenditure Budget Savings	<u>\$ 21.50</u>
Net Expenditures	<u>\$ 178.41</u>
Net Current Year Estimated Surplus	\$ (0.71)
Beginning Balance at July 1, 2016	<u>36.52</u>
Estimated Ending Balance at June 30, 2017*	<u><u>\$ 35.81</u></u>
Estimated Ending Balance Percentage	<u><u>16.72%</u></u>

* Included in this balance is \$15.41 million of one-time State Mandate Block Grant funds that were set-aside in FY 2016-17 to mitigate revenue reductions and increasing costs for STRS, PERS, and health insurance in future years.



FY 2017-2018 TENTATIVE BUDGET



FY 2017-2018 Credit FTES Projections

Base FTES	29,578.89
Growth (System 1.00%; RCCD .46%)	<u>135.70</u>
Total Funded FTES	29,714.59
Unfunded FTES	<u>-</u>
FTES Target	<u><u>29,714.59</u></u>



FY 2017-2018 Ongoing Revenue Budget

(In Millions)

Beginning Ongoing Revenue Budget	<u>\$ 172.76</u>
FY 2016-17 Apportionment Increase (Net)	\$ 0.64
FY 2017-18 Apportionment:	
COLA (1.56%)	2.52
Growth (.46%)	0.70
Base Allocation Increase	4.50
Non-Resident Tuition	0.54
Other	<u>0.13</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 9.03</u>
Total Ongoing Revenue Budget	<u>\$ 181.79</u>



FY 2017-2018 Ongoing Revenue Budget

(In Millions)

Beginning Expenditure Budget	\$ <u>178.58</u>
Compensation Adjustments:	
COLA (1.56%) + Contract for Full-Time Salaries (2.00%)	\$ 3.46
COLA (1.56%) + Contract for Part-Time Faculty Salaries (2.50%) + Growth, Less Offset for New Full-Time Faculty	0.85
Step/Column/Growth/Placement/Classification/Other	0.99
Health Insurance - Rate Changes	0.92
Health Insurance - Employees Changing Health Plans	(0.36)
Health Insurance - Retirees Reaching Age 65	(0.31)
PERS	0.62
STRS	1.34
New Full-Time Faculty Positions (12)	1.77
New Classified Staff/Management Position Allocation	0.80



FY 2017-2018 Ongoing Expenditure Budget

(In Millions)

Sabbatical Leave Backfill	0.07
Retirement Incentive Reversal (Ongoing)	(0.85)
Contracts and Agreements	0.20
Non-Resident Tuition Fee Base Expenditure Augmentation	1.44
Utilities	0.08
La Sierra Loan Payoff Reversal (Ongoing)	(1.27)
Election Cost - "Off-Year"	(0.30)
Other	0.10
Total Ongoing Expenditure Budget Adjustments	<u>\$ 9.55</u>
Total Ongoing Expenditure Budget	<u>\$ 188.13</u>
Net Ongoing Budget Shortfall	<u><u>\$ (6.34)</u></u>



FY 2017-2018 Tentative Budget

FY 2016-17 One-Time Revenue Budget

Beginning Revenue Budget	\$	2.62
FY 2016-2017 State Mandate Block Grant Reversal		(2.62)
FY 2015-2016 Apportionment Revenue in Excess of Entitlement		-
Backfill for Lower than Estimated RDA Revenue		0.78
Total One-Time Revenue Budget	\$	<u>0.78</u>

FY 2016-17 One-Time Expenditure Budget

Beginning Expenditure Budget	\$	21.33
Retirement Incentive Funding Cost Reversal		(4.56)
La Sierra Loan Payoff Reversal		(1.36)
Net Adjustment to Set-Aside for Future Operating Costs		2.83
Total One-Time Expenditure Budget	\$	<u>18.24</u>
Net One-Time Budget	\$	<u><u>(17.46)</u></u>



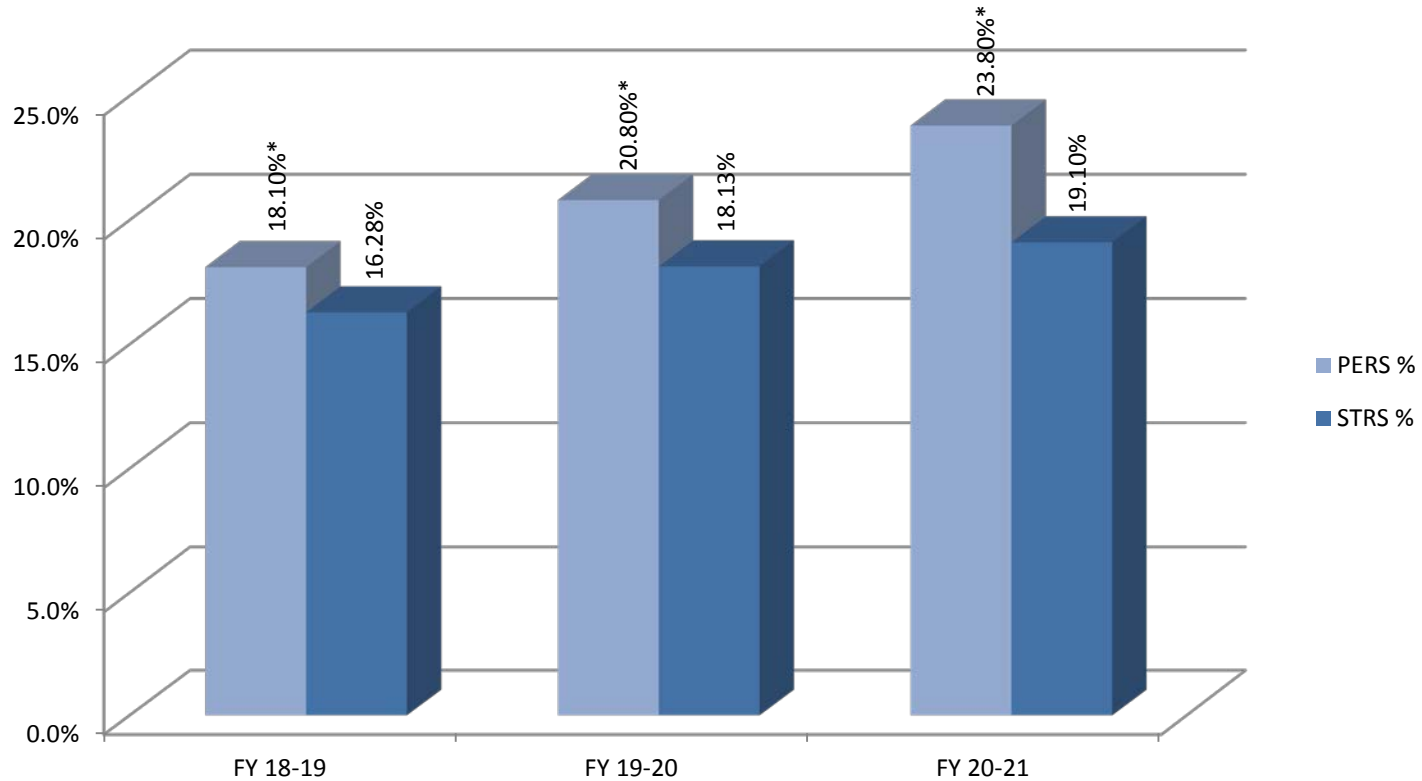
Summary

(In Millions)

Net Ongoing Budget	\$ (6.34)
Net One-Time Budget	<u>(17.46)</u>
Total Difference	\$ (23.80)
Estimated Beginning Balance at July 1, 2017	<u>35.81</u>
Total Available Funds	\$ 12.01
Less, 5% Ending Balance Target	<u>(12.01)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>



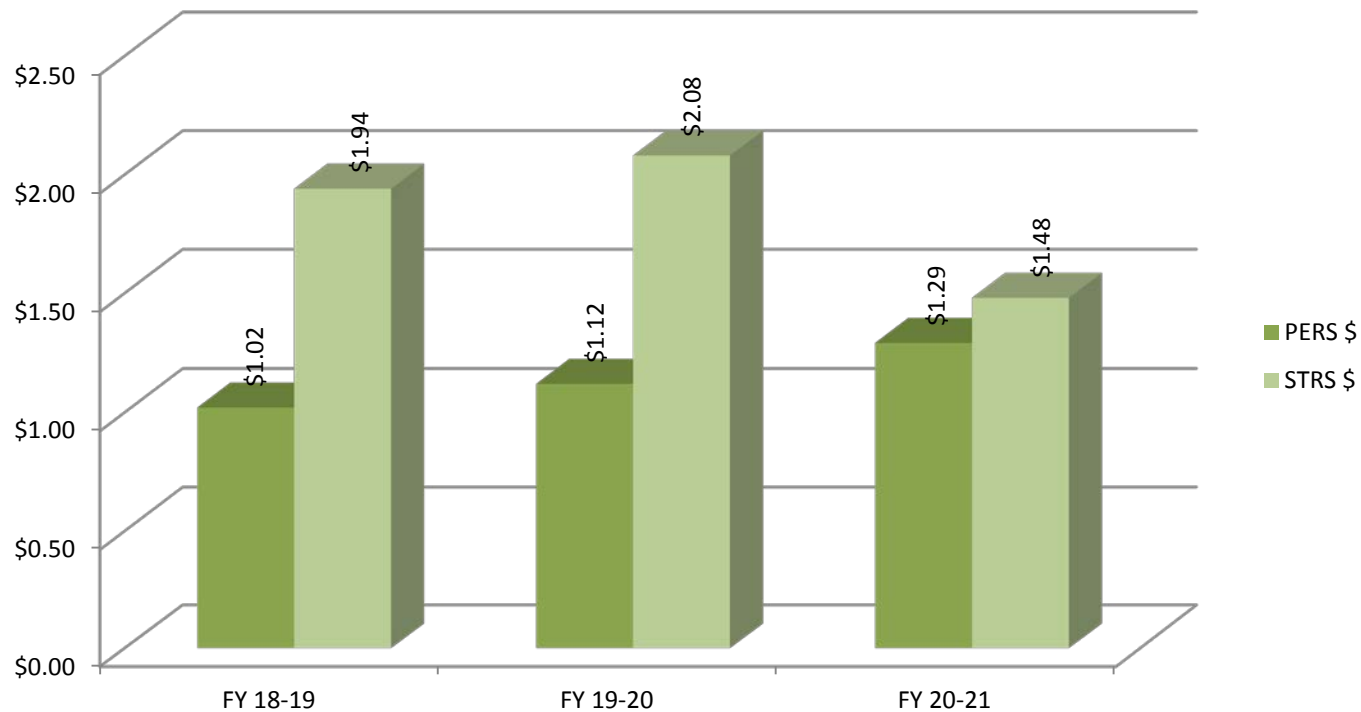
PERS and STRS Projected % Rate Budget Increases



*Per 4-18-17 CalPERS Finance and Administration Committee agenda.



PERS and STRS Projected \$ Annual Budget Increases



*Amounts reflected are projected annual increases for all resources based on rates per the 04-18-17 CalPERS Finance and Administration Committee agenda.



HISTORICAL BUDGET INFORMATION



Contingency History

FY	Adopted Contingency Balance	% of Avaliable Funds	Ending Fund Balance	% of Avaliable Funds
2016-17*	\$ 11,987,323	5.66%	\$ 35,811,630 **	16.72%
2015-16	\$ 10,447,116	5.45%	\$ 36,517,185	18.32%
2014-15	\$ 7,801,811	4.28%	\$ 14,667,941	9.05%
2013-14	\$ 6,358,532	4.23%	\$ 12,743,536	8.39%
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%	\$ 11,172,448	7.33%
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

**Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance. Without the one-time funds, the ending fund balance would be \$20.40 million (9.52%).



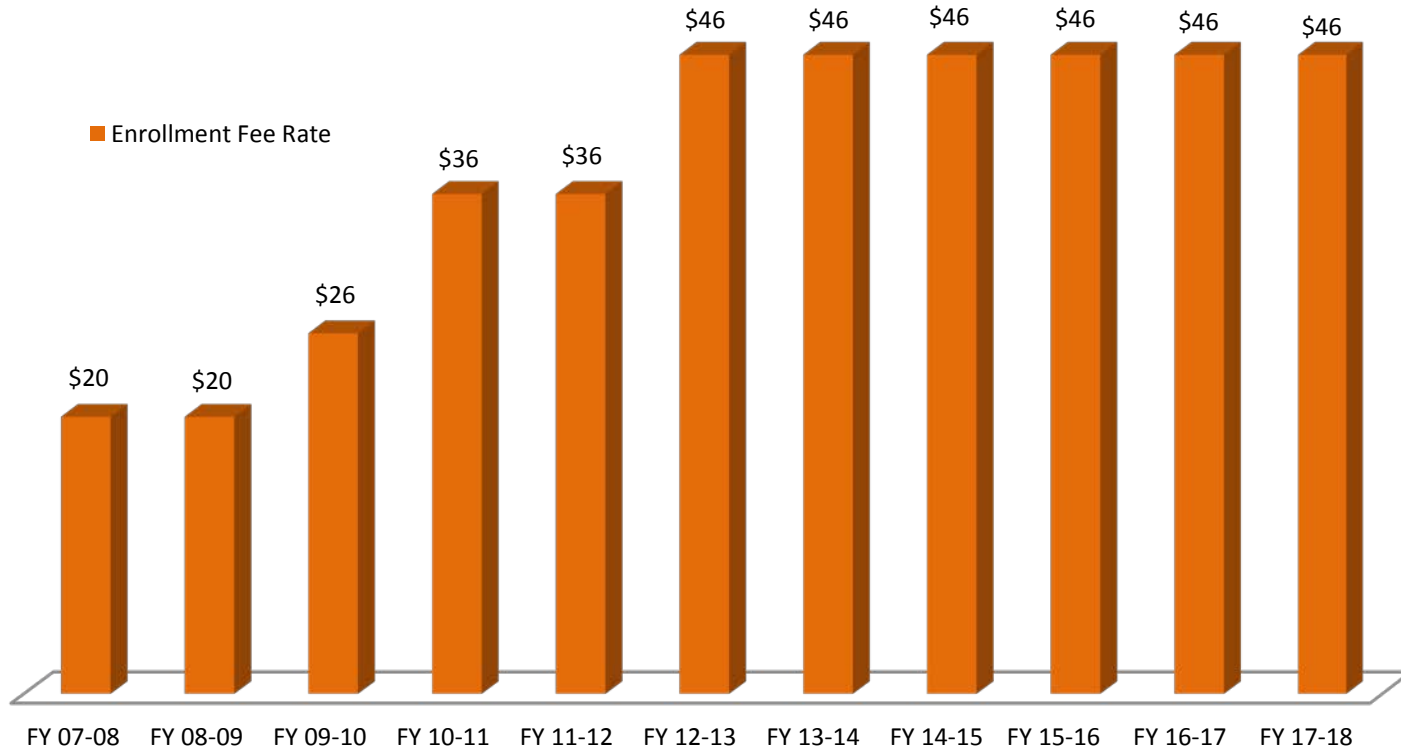
General Apportionment

(In Millions)



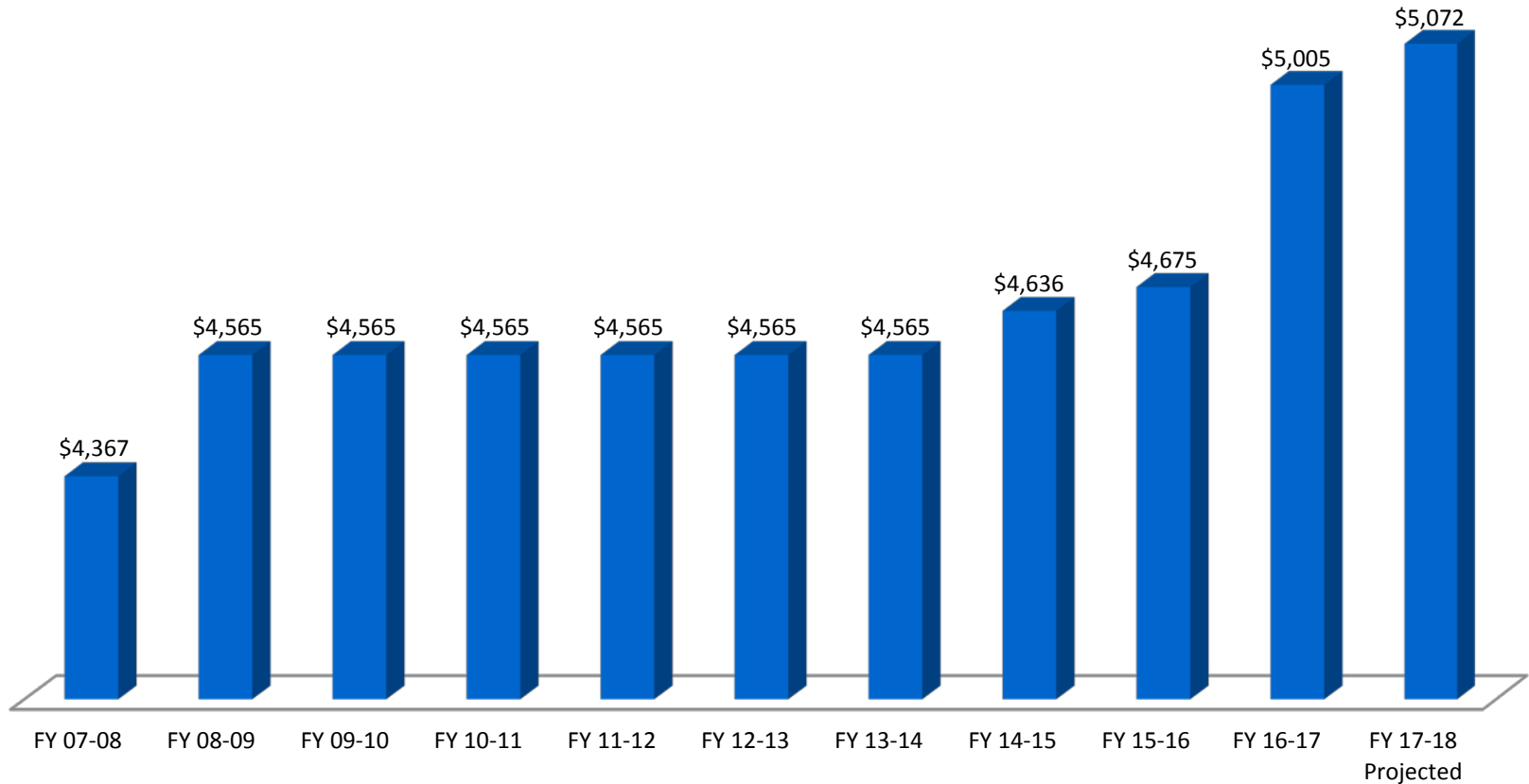


Enrollment Fee Rate Per Unit



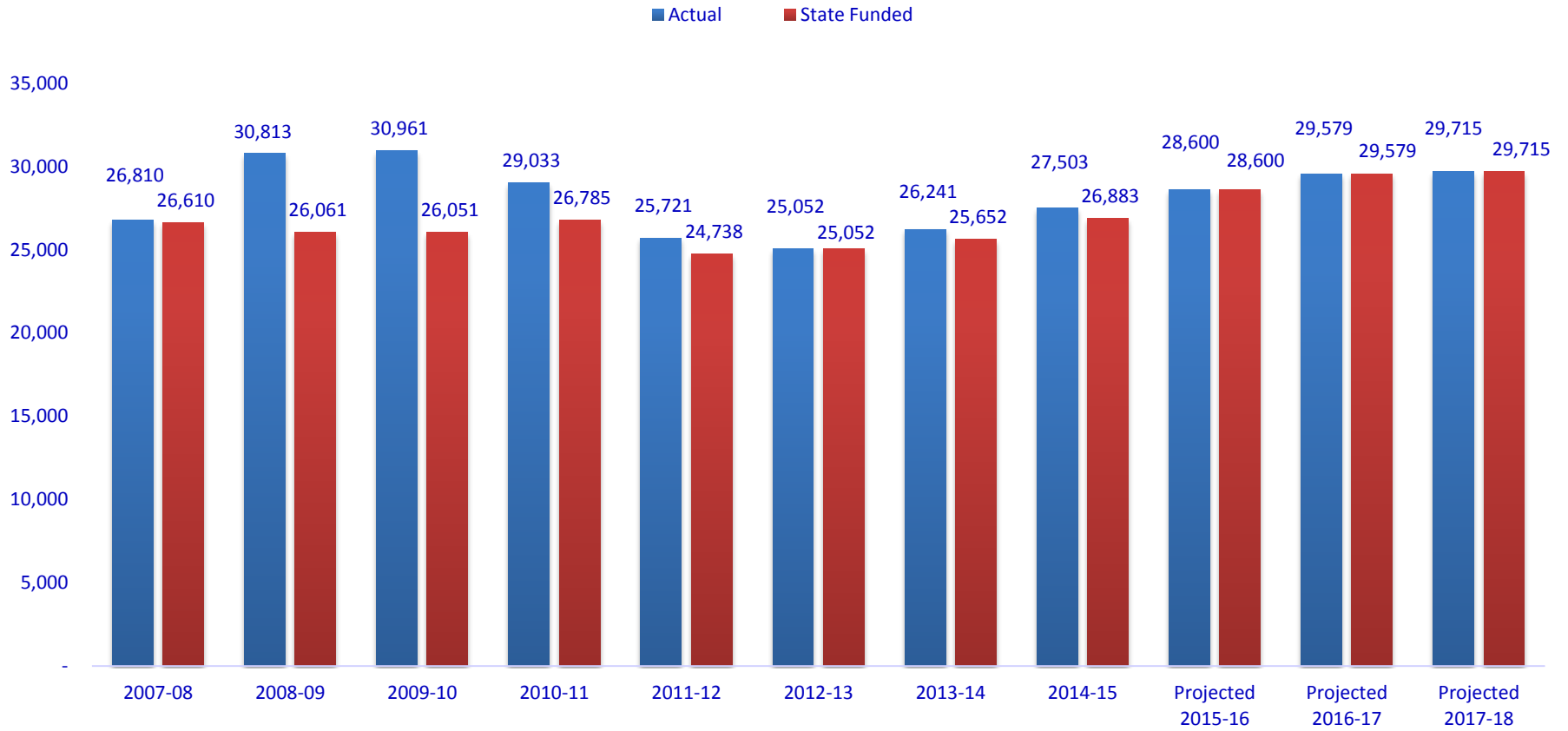


CCC Base Funding Rate Per Credit FTES



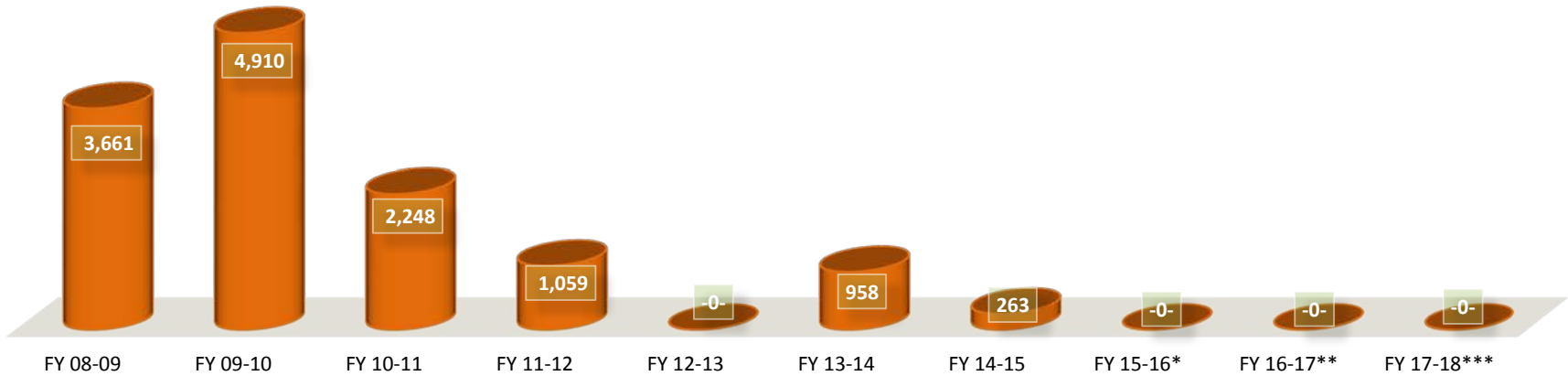


Credit FTES





Unfunded Credit FTES



* Based on P1 Recalculation

** Based on the District Enrollment Management Committee discussions and estimated availability of State funding.

*** Based on the Governor's "May Revise" Budget Proposal and an estimate of the District's ability to achieve .46% growth.



FY 2017-2018 BUDGET DEVELOPMENT TIMELINE



➤ **June**

- Tentative Budget to Resources Committee
- Second Principal Apportionment Report
- Tentative Budget to Board of Trustees on June 20, 2017
- State Budget Adoption

➤ **July**

- New Fiscal Year Begins on July 1, 2017

➤ **August**

- State Budget Workshop/Advance Apportionment
- RCCD Year-End Closing
- Final Budget Completed

➤ **September**

- Final Budget to Resources Committee
- Final Budget to Board of Trustees on September 19, 2017

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

FISCAL YEAR 2017-2018

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2017-2018

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 208,510,156	\$ 218,372,518
1080	Community Education	(58,608)	(142,843)
1090	Performance Riverside	(149,723)	(86,744)
1110	Bookstore (Contract-Operated)	1,392,325	1,791,831
1170	Customized Solutions	<u>355,738</u>	<u>451,720</u>
	Total Unrestricted General Funds	<u>210,049,888</u>	<u>220,386,482</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,245,382	2,809,607
1070	Student Health	3,565,569	3,523,644
1120	Center for Social Justice and Civil Liberties	202,581	212,083
1180	Redevelopment Pass-Through	6,405,964	7,541,822
1190	Grants and Categorical Programs	<u>51,302,759</u>	<u>76,067,672</u>
	Total Restricted General Funds	<u>63,722,255</u>	<u>90,154,828</u>
	Total General Funds	<u>273,772,143</u>	<u>310,541,310</u>
<u>Special Revenue - Funds 32 & 33</u>			
<u>Resource</u>			
3200	Food Services	4,020,966	4,141,157
3300	Child Care	<u>2,096,425</u>	<u>2,352,465</u>
	Total Special Revenue Funds	<u>6,117,391</u>	<u>6,493,622</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2017-2018

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	8,379,247	8,478,833
4130	La Sierra Capital	<u>3,140,491</u>	<u>1,693,800</u>
	Total Capital Projects Funds	<u>11,519,738</u>	<u>10,172,633</u>
<u>General Obligation Bond - Fund 43</u>			
<u>Resource</u>			
4390	2015E Capital Appreciation Bonds	<u>9,128,843</u>	<u>8,303,227</u>
	Total General Obligation Bond Funds	<u>9,128,843</u>	<u>8,303,227</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Self-Insured PPO Health Plan	7,368,812	12,469,295
6110	Self-Insured Workers' Compensation	4,440,882	3,096,922
6120	Self-Insured General Liability	<u>2,764,680</u>	<u>2,792,716</u>
	Total Internal Service Funds	<u>14,574,374</u>	<u>18,358,933</u>
<u>Other Internal Services - Fund 69</u>			
<u>Resource</u>			
6900	Other Internal Services, Retirees' Benefits	<u>601,035</u>	<u>878,206</u>
	Total Other Internal Services Funds	<u>601,035</u>	<u>878,206</u>
	Total District Funds	<u>\$ 315,713,524</u>	<u>\$ 354,747,931</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 67,775,000	\$ 67,775,000
	State of California Student Grants	4,700,000	4,700,000
	Local Scholarships Student Grants	<u>586,605</u>	<u>586,605</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2017-2018

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
	Total Student Financial Aid Accounts	<u>73,061,605</u>	<u>73,061,605</u>
<u>Other Account</u>			
	Associated Students of RCCD	<u>2,624,981</u>	<u>2,624,981</u>
	Total Expendable Trust and Agency	<u>\$ 75,686,586</u>	<u>\$ 75,686,586</u>
	Grand Total	<u>\$ 391,400,110</u>	<u>\$ 430,434,517</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

Estimated Beginning Balance, July 1		<u>\$ 35,811,630</u>
Federal Income		
Student Financial Aid Adm. Fees	<u>\$ 196,606</u>	
Total Federal Income		196,606
State General Apportionment		97,733,633
Other State Income		
Apprenticeship	481,789	
Enrollment Fee Waiver Administration	454,399	
Education Protection Account	23,568,130	
Homeowner's Prop Tax Exemption	448,452	
Lottery	4,200,000	
Part-Time Faculty Compensation/Hours/Health Ins	628,290	
RDA Backfill	776,650	
State Mandated Costs	<u>796,198</u>	
Total Other State Income		31,353,908
Local Income		
RDA Asset Liquidation	418,914	
Property Taxes	38,641,689	
Food Sales / Commissions	123,000	
State Dated Checks (Resource 0800)	60,000	
Interest	204,000	
Enrollment Fees	8,728,741	
Nonresident Student Fees	3,385,273	
Transcript / Late Application Fees	122,000	
Other Student Fees	208,470	
Cosmetology / Dental Hygiene / Other Sales	49,600	
Leases and Rental Income	795,323	
Donations	8,280	
Miscellaneous Local Income	<u>165,021</u>	
Total Local Income		52,910,311
Other/Incoming Transfers		
Sales - Obsolete Equipment	9,100	
Indirect Costs Recovery	<u>357,330</u>	
Total Other/Incoming Transfers		<u>366,430</u>
Total Income		<u>\$ 182,560,888</u>
Total Available Funds		<u>\$ 218,372,518</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

Object Code

1100	Regular Full-Time Teaching	\$ 34,147,091	
1200	Regular Full-Time Non-Teaching	15,257,529	
1300	Part-Time Hourly Teaching and Overload	28,735,474	
1400	Part-Time Hourly Non-Teaching	<u>1,886,902</u>	
	Total Academic Salaries		\$ 80,026,996
2100	Regular Full-Time and Part-Time Classified	30,831,219	
2200	Regular Full-Time Instructional aides	2,242,878	
2300	Student Help Non-Instructional and Classified Overtime	1,297,086	
2400	Student Help Instructional Aides	<u>396,232</u>	
	Total Classified Salaries		34,767,415
3000	Employee Benefits		45,867,822
4000	Books and Supplies		2,506,821
5000	Services and Operating Expenditures		40,594,290
6000	Capital Outlay		1,157,241
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(1,051,333)	
	Center for Social Justice (Resource 1120)	129,783	
	College Work Study (Resource 1190)	348,265	
	DSP&S (Resource 1190)	665,157	
	Riverside City College Promise (Resource 1190)	1,330,390	
	SFAP Fiscal Coord 14-16 (Resource 1190)	14,341	
	Veterans Education (Resource 1190)	<u>4,842</u>	
	Total Intrafund Transfers		<u>1,441,445</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 206,362,030
7900	Contingency / Reserve		<u>12,010,488</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 218,372,518</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ (232,224)
Local Income		
Rents and Leases	\$ 1,354	
Parking Permits/Fines	<u>3,040,477</u>	
Total Local Income		<u>3,041,831</u>
Total Available Funds (TAF)		<u>\$ 2,809,607</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,557,265
3000	Employee Benefits	555,390
4000	Book and Supplies	50,221
5000	Services and Operating Expenditures	833,211
6000	Capital Outlay	<u>190,350</u>
	Total Expenditures	3,186,437
7900	Contingency/Reserve/(Deficit)	<u>(376,830)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 2,809,607</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 2,043,144
State Income		
Health Care		30,000
Local Income		
Health Fees	\$ 1,398,000	
Interest	20,600	
Other	<u>31,900</u>	
Total Local Income		<u>1,450,500</u>
Total Available Funds (TAF)		<u>\$ 3,523,644</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 483,095
2000	Classified Salaries	733,791
3000	Employee Benefits	383,729
4000	Book and Supplies	140,230
5000	Services and Operating Expenditures	303,645
6000	Capital Outlay	<u>43,266</u>
	Total Expenditures	2,087,756
7900	* Contingency/Reserves	<u>1,435,888</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,523,644</u>

* 5% Contingency reserve calculated from TAF equals \$176,182

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1	\$ (282,849)
Local Income	<u>140,006</u>
Total Available Funds (TAF)	<u>\$ (142,843)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 87,738
3000	Employee Benefits	18,364
4000	Book and Supplies	2,500
5000	Services and Operating Expenditures	<u>31,703</u>
	Total Expenditures	140,305
7900	Contingency/Reserves/(Deficit)	<u>(283,148)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ (142,843)</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ (646,984)
Local Income		
Donations	\$	50,000
Box Office Receipts		200,240
Other Local Income		35,000
Intrafund Transfers from Resource 1110		<u>275,000</u>
Total Income		<u>560,240</u>
Total Available Funds (TAF)		<u><u>\$ (86,744)</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	21,611
2000	Classified Salaries		178,178
3000	Employee Benefits		85,739
4000	Book and Supplies		5,472
5000	Services and Operating Expenditures		<u>230,246</u>
	Total Expenditures		521,246
7900	Contingency/Reserves/(Deficit)		<u>(607,990)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves			<u><u>\$ (86,744)</u></u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 690,561
Local Income		
Commissions	\$ 1,100,000	
Interest	<u>1,270</u>	
Total Local Income		<u>1,101,270</u>
Total Available Funds (TAF)		<u>\$ 1,791,831</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 43,600
7390	Interfund Transfer to Resource 3200	105,045
7390	Interfund Transfer to Resource 3300	75,000
8999	Intrafund Transfer to Resource 1000	1,051,333
8999	Intrafund Transfer to Resource 1090	<u>275,000</u>
	Total Expenditures	1,549,978
7900	* Contingency/Reserves	<u>241,853</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	<u>\$ 1,791,831</u>

* 5% Contingency reserve calculated from TAF equals \$89,592

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 56,900
Local Income		
Interest	\$ 400	
Other Local Income	<u>25,000</u>	
Total Local Income		25,400
Intrafund Transfer From Resource 1000 - General Fund		<u>129,783</u>
Total Income		<u>155,183</u>
Total Available Funds (TAF)		<u>\$ 212,083</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 83,437
3000	Employee Benefits	54,898
4000	Book and Supplies	4,910
5000	Services and Operating Expenditures	58,406
6000	Capital Outlay	<u>211</u>
Total Expenditures		201,862
7900	* Contingency/Reserves	<u>10,221</u>
Total Resource 1120 Expenditures Including Contingency/Reserves		<u>\$ 212,083</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ (198,956)
Local Income		
Interest	\$ 300	
Contract Revenue	<u>650,376</u>	
Total Local Income		<u>650,676</u>
Total Available Funds (TAF)		<u>\$ 451,720</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 75,836
3000	Employee Benefits	24,330
4000	Book and Supplies	27,566
5000	Services and Operating Expenditures	581,776
6000	Capital Outlay	<u>3,500</u>
	Total Expenditures	713,008
7900	Contingency/Reserves/(Deficit)	<u>(261,288)</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	<u>\$ 451,720</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 5,652,072
Local Income		
Interest	\$ 39,250	
Redevelopment Agency Agreements	<u>1,850,500</u>	
Total Local Income		<u>1,889,750</u>
Total Available Funds (TAF)		<u>\$ 7,541,822</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 453,691
6000	Capital Outlay	<u>4,114,591</u>
	Total Expenditures	4,568,282
7900	* Contingency/Reserves	<u>2,973,540</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 7,541,822</u>

* 5% Contingency reserve calculated from TAF equals \$377,091

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

TENTATIVE OPERATING BUDGET
 2017-2018

Estimated Beginning Balance, July 1 \$ -

Federal Income

Agents of Change for a Healthier Tomorrow	\$ 32,400
Bulletproof Vest Partnership	1,415
California State Trade Export Program	231,040
College Connection	105,279
College Connection II	46,233
Community Tech Ed Regional Consortia	220,000
Community Tech Ed Transitions	131,244
Disabled Student Support Services	298,854
ECS Consortium Grant	24,375
Federal and State Technology	58,290
Federal Work Study	1,092,601
Flying with Swallows	139,552
Foster & Kinship Care	65,785
Geoscientist Development	41,243
Here to Career	115,772
Information Assurance Auditing	89,674
National Center for Supply Chain Automation	3,435,562
Perkins Title I-C	1,103,482
Procurement Assistance	447,132
STEM Engineering Pathways	2,036,568
STEM - Moreno Valley	2,344,607
Student Support Services RISE Norco	346,333
Student Support Services TRIO MV	291,669
Student Support Services TRIO Norco	379,594
Student Support Services TRIO Riverside	305,205
Talent Search Program - Moreno Valley	373,269
TANF 50%	193,094
Title V Accelerating Pathways to Graduation & Transfer	851,882
Title V HSI Ben Clark Training Center	1,335,547
Title V HSI STEM and Articulation	175,492
Trade Adjustment Assistance	1,522,313
Tri-Tech SBDC	480,958
Upward Bound Math and Science	101,073
Upward Bound TRIO Centennial HS	65,499
Upward Bound TRIO Corona HS	47,169
Upward Bound TRIO Riverside	111,478
Veterans Education	42,540
Veterans Student Support Services	337,653
Workability Grant	<u>290,060</u>

Total Federal Income

19,311,936

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME (continued)

TENTATIVE OPERATING BUDGET
 2017-2018

State Income

AB 86 Adult Education Block Grant	1,258,593	
Adult Education Data	51,446	
Alliance for Allied Health Professionals	17	
Basic Skills	973,074	
Basic Skills and Student Outcomes Transformation	2,108,877	
California Apprentice Initiative	799,143	
California Career Pathways Trust	2,938,333	
CalWorks	1,043,951	
CalWorks Set-Aside	44,266	
Commercial Sexual Exploitation of Children	6,750	
CTE Data Unlocked	176,351	
CTE Pathways	58,007	
Deputy Sector Navigator	200,000	
DSP&S Allocation	2,848,858	
Enrollment Growth for ADN-RN 17/18	382,000	
EOPS - CARE	230,075	
EOPS Allocation	1,783,219	
EOPS Special Project Set-Aside	199,421	
Faculty and Staff Diversity	1,182	
Foster & Kinship Care Education	67,437	
Foster Parent Pre-Training	405,031	
Full Time Student Success	824,520	
Instructional Equipment	1,075,461	
Lottery	1,841,354	
Makerspace Startup	73,314	
Middle College High School	100,000	
Sector Navigator	372,500	
SFAA - Base	453,718	
SFAA - Capacity	892,470	
Song Brown Health Care Workforce Training	144,941	
Song Brown RN 17/19	200,000	
Song Brown RN Special Programs 15/17	20,590	
Song Brown RN Special Programs 16/18	84,555	
Song Brown RN Special Programs 17/19	69,898	
Staff Development	2,788	
Strong Workforce Local 16/17	2,721,378	
Strong Workforce Local 17/18	595,609	
Strong Workforce Regional 16/17	2,787,199	
Strong Workforce Regional 17/18	7,703,557	
Student Equity	5,222,195	
Student Financial Assistance Program - Fiscal Coord	451,091	
Student Success & Support Program	8,360,096	
Student Success & Support Program Set-Aside	<u>1,094,384</u>	
Total State Income		50,667,649

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME (continued)

TENTATIVE OPERATING BUDGET
 2017-2018

Local Income

4Faculty Web Services	8,437
CACT Seminars	18,043
California Wellness Foundation	153,282
Career Ladders Program	933
Completion Counts: CLIP	4,723
Completion Initiative Planning	100,000
Cycling Savvy - WRCOG	14,896
Federal and State Tech (FAST) Cash Match	8,122
Foster Youth Advocacy Program	2,633
Foster Youth Stuart Grant	29,371
Foster Youth Support Services	81,123
Gates LEA Implementation Network (RCEC)	50,000
Gateway to College	250,000
Intn'l Student Capital Outlay Surcharge	2,139,398
Kaiser Permanente Dental Hygiene	256
Leadership Academy	4,250
Middle College High School - Val Verde	86,033
Middle College High School - Moreno Valley	102,088
Non-Traditional Employment for Women	15,200
Nuview USD Early College High School	239,885
Procurement Assistance Center Income	4,000
Riverside County Board of Supervisors	5,507
Sector Navigator Income	11,926
Seeking Safety Program	74,627
Tri-Tech SBCD Cash Match	283,395
Tri-Tech SBCD Seminars	1,374
United Way - STEM "U" Late Your Mind	5,590
Upward Bound Math & Science MVUSD	<u>30,000</u>

Total Local Income 3,725,092

Interfund and Intrafund Transfers

RCC Promise Program (from Resource 1000)	1,330,390
DSP&S Match/Over (from Resource 1000)	665,157
Federal Work Study (from Resource 1000)	348,265
SFAP - Fiscal Coordination 14-16 (from Resource 1000)	14,341
Veterans Education	<u>4,842</u>

Total Interfund and Intrafund Transfers 2,362,995

Total Income 76,067,672

Total Available Funds \$ 76,067,672

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

TENTATIVE OPERATING BUDGET
2017-2018

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 7,611,443
2000	Classified Salaries	14,597,791
3000	Employee Benefits	8,652,420
4000	Book and Supplies	9,411,741
5000	Services and Operating Expenditures	26,356,665
6000	Capital Outlay	6,726,374
7600	Book Grants / Bus Passes	<u>2,711,238</u>
	Total Expenditures	76,067,672
7900	Contingency / Reserves	<u>-</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 76,067,672</u>

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		<u>\$ 994,330</u>
Local Income		
Food Sales/Commissions	\$ 2,894,012	
Pepsi Sponsorship	143,870	
Interest	<u>3,900</u>	
Total Local Income		3,041,782
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>105,045</u>
Total Income		<u>3,146,827</u>
Total Available Funds (TAF)		<u>\$ 4,141,157</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,031,603
3000	Employee Benefits	376,504
4000	Books and Supplies	1,282,711
5000	Services and Operating Expenditures	226,401
6000	Capital Outlay	<u>36,809</u>
	Total Expenditures	2,954,028
7900	* Contingency/Reserves	<u>1,187,129</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 4,141,157</u>

* 5% Contingency reserve calculated from TAF equals \$207,058

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

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 928,490
Federal Income		
Lunch Program		72,327
State Income		
Tax Bailout Funds		24,000
Local Income		
Parent Fees	\$ 1,248,184	
Interest Income	4,400	
Other Local Revenue	<u>64</u>	
Total Local Income		1,252,648
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>75,000</u>
Total Income		<u>1,423,975</u>
Total Available Funds (TAF)		<u>\$ 2,352,465</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 696,611
2000	Classified Salaries	411,637
3000	Employee Benefits	228,793
4000	Books and Supplies	58,911
5000	Services and Operating Expenditures	67,658
6000	Capital Outlay	<u>33,000</u>
	Total Expenditures	1,496,610
7900	* Contingency/Reserves	<u>855,855</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	<u>\$ 2,352,465</u>

* 5% Contingency reserve calculated from TAF equals \$117,623

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income	\$ 8,294,358		
Local Income	<u>184,475</u>		
Total Income			<u>8,478,833</u>
Total Available Funds (TAF)		\$	<u>8,478,833</u>

EXPENDITURES

Object Code

6000	Capital Outlay		\$ <u>8,478,833</u>
	Total Expenditures		8,478,833
7900	Contingency/Reserves		<u>-</u>
Total Resource 4100 Expenditures Including Contingency/Reserves			\$ <u>8,478,833</u>

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1	\$ 1,683,800
Local Income	<u>10,000</u>
Total Available Funds (TAF)	<u>\$ 1,693,800</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>1,485,801</u>
	Total Expenditures	1,485,801
7900	Contingency/Reserves	<u>207,999</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 1,693,800</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4390 - 2015E CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1	\$ 8,243,227
Local Income	<u>60,000</u>
Total Available Funds (TAF)	<u>\$ 8,303,227</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 748,402
3000	Employee Benefits	381,014
5000	Services and Operating Expenditures	89,521
6000	Capital Outlay	<u>19,281,196</u>
	Total Expenditures	20,500,133
7900	Contingency/Reserves	<u>(12,196,906)</u>
	Total Resource 4390 Expenditures Including Contingency/Reserves	<u>\$ 8,303,227</u>

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 3,570,438
Local Income		
Interest	\$ 1,600	
Self-Insurance Health Plan Assessments from other Funds	<u>8,897,257</u>	
Total Local Income		<u>8,898,857</u>
Total Available Funds (TAF)		<u>\$ 12,469,295</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 114,551
3000	Employee Benefits	45,026
5000	Services and Operating Expenditures	<u>8,619,132</u>
	Total Expenditures	8,778,709
7900	Contingency/Reserves	<u>3,690,586</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 12,469,295</u>

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 2,355,085
Local Income		
Interest	\$ 20,000	
Workers Compensation Premium Assessments from other Funds	<u>721,837</u>	
Total Local Income		<u>741,837</u>
Total Available Funds (TAF)		<u>\$ 3,096,922</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 448,503
3000	Employee Benefits	226,593
4000	Books and Supplies	12,275
5000	Services and Operating Expenditures	<u>1,653,185</u>
	Total Expenditures	2,340,556
7900	Contingency/Reserves	<u>756,366</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 3,096,922</u>

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

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 1,316,063
Local Income		
Interest	\$ 2,800	
General Liability Premium Assessments from other Funds	<u>1,473,853</u>	
Total Local Income		<u>1,476,653</u>
Total Available Funds (TAF)		<u>\$ 2,792,716</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 190,289
3000	Employee Benefits	99,588
4000	Books and Supplies	700
5000	Services and Operating Expenditures	<u>1,529,885</u>
	Total Expenditures	1,820,462
7900	Contingency/Reserves	<u>972,254</u>
	Total Resource 6120 Expenditures Including Contingency/Reserves	<u>\$ 2,792,716</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 69, RESOURCE 6900 - OTHER INTERNAL SERVICES, RETIREES' BENEFITS

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Estimated Beginning Balance, July 1		\$ 598,690
Contract Services - OPEB	\$ 279,307	
Interest	<u>209</u>	
Total Income		<u>279,516</u>
Total Available Funds (TAF)		<u>\$ 878,206</u>

EXPENDITURES

Object Code

		\$ -
Total Expenditures		-
7900 Contingency/Reserves		<u>878,206</u>
Total Resource 6900 Expenditures Including Contingency/Reserves		<u>\$ 878,206</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Riverside City College PELL Student Grants & Book Waivers	\$ 35,000,000		
Norco College PELL Student Grants & Book Waivers	11,000,000		
Moreno Valley College PELL Student Grants & Book Waivers	14,000,000		
Riverside City College FSEOG Student Grants & Book Waivers	510,000		
Norco College FSEOG Student Grants & Book Waivers	325,000		
Moreno Valley College FSEOG Student Grants & Book Waivers	380,000		
Riversdie City College Federal Work Study	475,000		
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	1,100,000		
Riverside City College Un-Subsidized Loan	900,000		
Norco College Un-Subsidized Loan	500,000		
Moreno Valley College Un-Subsidized Loan	<u>600,000</u>		
Total Federal Income			<u>67,775,000</u>
Total Available Funds (TAF)			<u>\$ 67,775,000</u>

EXPENDITURES

Object Code

7520	Riverside City College PELL Student Grants & Book Waivers	\$ 35,000,000	
	Norco College PELL Student Grants & Book Waivers	11,000,000	
	Moreno Valley College PELL Student Grants & Book Waivers	14,000,000	
	Riverside City College FSEOG Student Grants & Book Waivers	510,000	
	Norco College FSEOG Student Grants & Book Waivers	325,000	
	Moreno Valley College FSEOG Student Grants & Book Waivers	380,000	
	Riversdie City College Federal Work Study	475,000	
	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	1,100,000	
	Riverside City College Un-Subsidized Loan	900,000	
	Norco College Un-Subsidized Loan	500,000	
	Moreno Valley College Un-Subsidized Loan	<u>600,000</u>	
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waivers		<u>\$ 67,775,000</u>
	Total Student Federal Grants		<u>\$ 67,775,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
 2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income			
Riverside City College Cal Grants	\$	2,100,000	
Riverside City College FTSS Grant		510,000	
Norco College Cal Grants		1,000,000	
Norco College FTSS Grant		200,000	
Moreno Valley College Cal Grants		690,000	
Moreno Valley College FTSS Grant		<u>200,000</u>	
Total State Income			<u>4,700,000</u>
Total Available Funds (TAF)			<u>\$ 4,700,000</u>

EXPENDITURES

Object Code

7520	Riverside City College Cal Grants	\$	2,100,000
	Riverside City College FTSS Grant		510,000
	Norco College Cal Grants		1,000,000
	Norco College FTSS Grant		200,000
	Moreno Valley College Cal Grants		690,000
	Moreno Valley College FTSS Grant		<u>200,000</u>
	Total State - Cal Grants and FTSS Grants		<u>\$ 4,700,000</u>
	Total State of California Student Grants		<u>\$ 4,700,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL SCHOLARSHIPS STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2017-2018

INCOME

Unaudited Beginning Balance, July 1		\$	46,605
Local Scholarships			
Riverside City College Local Scholarships	\$	250,000	
Norco College Local Scholarships		150,000	
Moreno Valley College Local Scholarships		<u>140,000</u>	
Total Local Income			<u>540,000</u>
Total Available Funds (TAF)		\$	<u>586,605</u>

EXPENDITURES

Object Code

7510	Riverside City College Local Scholarships	\$	271,573
	Norco College Local Scholarships		162,947
	Moreno Valley College Local Scholarships		<u>152,085</u>
	Total Local Scholarships	\$	<u>586,605</u>
	Total Local Scholarships Student Grants	\$	<u>586,605</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 ASSOCIATED STUDENTS OF RCCD

TENATIVE BUDGET
 2017-2018

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,580,628</u>
Local Income		
ASRCC		
Student Fees	\$ 578,182	
Interest	404	
Athletic Events	20,000	
Commissions	<u>5,000</u>	
Total ASRCC Local Income		603,586
ASNC		
Student Fees	249,861	
Interest	<u>173</u>	
Total ASNC Local Income		250,034
ASMVC		
Student Fees	190,560	
Interest	<u>173</u>	
Total ASMVC Local Income		<u>190,733</u>
Total Local Income ASRCCD		<u>\$ 1,044,353</u>
Total Available Funds (TAF)		<u><u>\$ 2,624,981</u></u>

EXPENDITURES

Account Code

905	Organizations Funding	13.61%	\$ 156,300
906	Athletics	19.87%	228,200
910	Riverside ASB	18.18%	208,765
921	Norco ASB	18.99%	218,000
924	Norco - Organizations Funding	13.67%	157,000
930	Moreno Valley ASB	15.68%	<u>180,000</u>
Total Expenditures		100.00%	\$ 1,148,265
Total ASRCCD Ending Fund Balance			<u>1,476,716</u>
Total ASRCCD Expenditures plus Ending Balances			<u><u>\$ 2,624,981</u></u>

Agenda Item (IV-D-1)

Meeting 4/4/2017 - Committee

Agenda Item Committee - Resources (IV-D-1)

Subject Presentation on FY 2017-18 Riverside Community College District Budget Planning

College/District District

Information Only

Background Narrative:

Staff will present a report on the District's FY 2017-18 budget planning efforts for the Board's review and information.

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

Attachments:

[04042017_FY 2017-2018 RCCD Budget Planning Presentation](#)



FY 2017-2018 BUDGET PLANNING

April 4, 2017



**GOVERNOR'S FY 2017-18
BUDGET PROPOSAL
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT**

FY 2017-2018 Governor's Budget Proposal

Base Changes

(In Millions)

Unrestricted Ongoing Revenues

Growth (1.34%/1.96% - 580 credit FTES)

COLA (1.48%)

Base Increase

Total Unrestricted Ongoing Revenues

<u>State</u>	<u>RCCD</u>
\$ 79.3	\$ 2.9
94.1	2.4
<u>23.6</u>	<u>0.6</u>
<u>\$ 197.0</u>	<u>\$ 5.9</u>

Unrestricted One-Time Revenues

State Mandate Block Grant

Total Unrestricted Revenues

<u>\$ -</u>	<u>\$ -</u>
<u>\$ 197.0</u>	<u>\$ 5.9</u>



FY 2017-2018 Governor's Budget Proposal

Base Changes *(In Millions)*

Restricted Revenues

	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Efficiency	\$ 52.3	\$ 1.3
Deferred Maintenance & Instructional Equipment	43.7	1.1
Categorical Program COLA (1.48%)	5.4	0.1
Total Restricted Revenues	<u>\$ 101.4</u>	<u>\$ 2.5</u>



FY 2017-2018 Governor's Budget Proposal

(In Millions)

<u>Other</u>	<u>State</u>
Guided Pathways	\$ 150.0
Innovation Awards	20.0
F/T Student Success Grant Enrollment Growth	3.1
Online Education Initiative (Cost Savings)	10.0
Integrated Library System (Cost Savings)	6.0
State General Obligation Bond - Proposition 51	13.0
Total Other	<u><u>\$ 202.1</u></u>



BUDGET PLANNING
FY 2016-2017
ENDING BALANCE ESTIMATE



FY 2016–17 Credit FTES Projections

Base FTES	28,599.64
Growth at P1 (Planned 835 at 2.92%; Actual 3.70%)	<u>1,059.25</u>
Total Funded FTES	29,658.89
Actual FTES*	<u>29,658.89</u>
Total Unfunded FTES	<u>-</u>
Unfunded FTES %	<u><u>0.0%</u></u>

- Actual FTES subsequent to the P1 reporting period is projected to be lower than the District’s revised FTES Target by 711.84 FTES based on projections by the Dean of Educational Services. Since millions of dollars are still undistributed as of P1, the District Enrollment Management Committee is discussing rolling back 711.84 FTES from Summer 2017 to FY 2016-17 to realize the planned apportionment revenue contained in the adopted budget plus an additional 80 FTES provided mid-year to Norco College.

*(In Millions)***FY 2016-17 Revenues**

Adopted Budget	<u>\$ 175.38</u>
FY 2015-16 Additional Apportionment (NET)	\$ 0.02
FY 2016-17 Additional Growth Funding	1.35
Lottery	0.08
Other	<u>0.07</u>
Total Revenue Adjustments	<u>\$ 1.52</u>
Net Revenues	<u>\$ 176.90</u>

*(In Millions)***FY 2016-17 Expenditures**

Adopted Budget	<u>\$ 199.91</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 5.85
Supplies and Services*	21.05
Capital Outlay	<u>0.13</u>
Total Expenditure Budget Savings	<u>\$ 27.03</u>
Net Expenditures	<u>\$ 172.88</u>
Net Current Year Estimated Surplus	\$ 4.02
Beginning Balance at July 1, 2016	<u>36.52</u>
Estimated Ending Balance at June 30, 2017*	<u><u>\$ 40.54</u></u>
Estimated Ending Balance Percentage	<u><u>19.00%</u></u>

* Included in these balances is \$15.41 million of one-time State Mandate Block Grant funds that were set-aside in FY 2016-17 for future years to mitigate revenue reductions and increasing costs for STRS, PERS and health insurance.



BUDGET PLANNING FY 2017-2018

FY 2017–18 Credit FTES Projections

Base FTES	29,658.89
Growth (System 1.34%; RCCD 1.96%)*	<u>580.25</u>
Total Funded FTES	30,239.14
Unfunded FTES	<u>-</u>
FTES Target	<u><u>30,239.14</u></u>

FTES Production for FY 2017-18

Growth	580.25
Unfunded	-
Summer 2017 Rolled to FY 2016-17*	<u>711.84</u>
	<u><u>1,292.09</u></u>

* District Enrollment Management continues to discuss enrollment targets for FY 2017-18. Final decisions have not been made regarding the amount of achievable growth or the number of FTES to roll from Summer 2017 to FY 2016-17. For purposes of this presentation, it has been assumed that the growth target will be set at RCCD's full growth percentage and that 711.84 FTES will be rolled from Summer 2017 to FY 2016-17 to achieve the enrollment target contained in the adopted budget plus an additional 80 FTES provided mid-year to Norco College.

(In Millions)

FY 2017-18 Ongoing Revenue Budget

Beginning Revenue Budget	<u>\$ 172.76</u>
FY 2016-17 Base Apportionment Increase (Net)	\$ 1.03
FY 2017-18 Apportionment:	
COLA (1.48%)	2.40
Growth (1.96%)	2.99
Deficit (.50%)	(0.84)
Base Allocation Increase	<u>0.58</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 6.16</u>
Total Ongoing Revenue Budget	<u>\$ 178.92</u>

(In Millions)

FY 2017-18 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 178.58</u>
Compensation Adjustments:	
COLA (1.48%) + Contract for Full-time Salaries (2.00.%)	\$ 3.26
COLA (1.48%) + Contract for Part-time Faculty Salaries (2.50%)	
+ Growth	1.65
Step/Column/Growth/Placement/Classification	1.00
Employee Benefits	2.13
New Full-Time Faculty Positions (12)	1.75
New Classified Staff/Management Position Allocation	0.80
Part-Time Faculty and Overload Offset	
for New Full-Time Faculty Positions	(0.64)
Contracts and Agreements	0.20
Sabbatical Leave Backfill	0.06

*(In Millions)***FY 2017-18 Ongoing Expenditure Budget (continued)**

Utilities	0.08
La Sierra Loan Payoff Reversal (ongoing)	(1.27)
Election Cost - "Off-Year"	(0.30)
Other	<u>(0.15)</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 8.57</u>
Total Ongoing Expenditure Budget	<u>\$ 187.15</u>
Net Ongoing Budget Shortfall	<u><u>\$ (8.23)</u></u>

(In Millions)

FY 2016-17 One-Time Revenue Budget

Beginning Revenue Budget	\$ 2.62
FY 2016-2017 State Mandate Block Grant Reversal	<u>(2.62)</u>
Total One-Time Revenue Budget	<u>\$ -</u>

FY 2016-17 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 21.33
Retirement Incentive Funding Cost Reversal	(5.41)
La Sierra Loan Payoff Reversal (One-Time)	(1.36)
Net Adjustment to Set-Aside for Future Operating Costs	<u>5.68</u>
Total One-Time Expenditure Budget	<u>\$ 20.24</u>
Net One-Time Budget	<u><u>\$ (20.24)</u></u>



(In Millions)

Summary

Net Ongoing Budget Shortfall	\$ (8.23)
Net One-Time Budget	<u>(20.24)</u>
Total Difference	\$ (28.47)
Estimated Beginning Balance at July 1, 2016	<u>40.54</u>
Total Available Funds	\$ 12.07
Less, 5% Ending Balance Target	<u>(12.07)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>



FY 2017–18 Budget Planning Issues

□ Governor's Budget Proposal

- **Proposition 98 Guarantee** – The CCC share should be 10.93%. The Governor's Budget proposal funds the CCC share at 10.87%...some \$45 million short of the guarantee.
- **Systemwide Enrollment** – Statewide, CCC enrollment growth has been slowing over the past couple of years. Three percent (3%) growth funding was provided in FY 2015-16 and two percent (2%) was provided in FY 2016-17. In FY 2015-16, \$50+ million of unused growth funding was returned to the State. The Governor's Budget Proposal provides 1.34% growth funding, reflecting the downward enrollment trend.
- **Base Allocation** – In FY 2015-16, a \$267 million increase to Base funding was provided. In FY 2016-17, \$75 million was provided. The Governor's Budget Proposal provides \$23.6 million, a significant funding reduction, to provide for increasing operating costs such as salary and benefits, health insurance and pension costs.



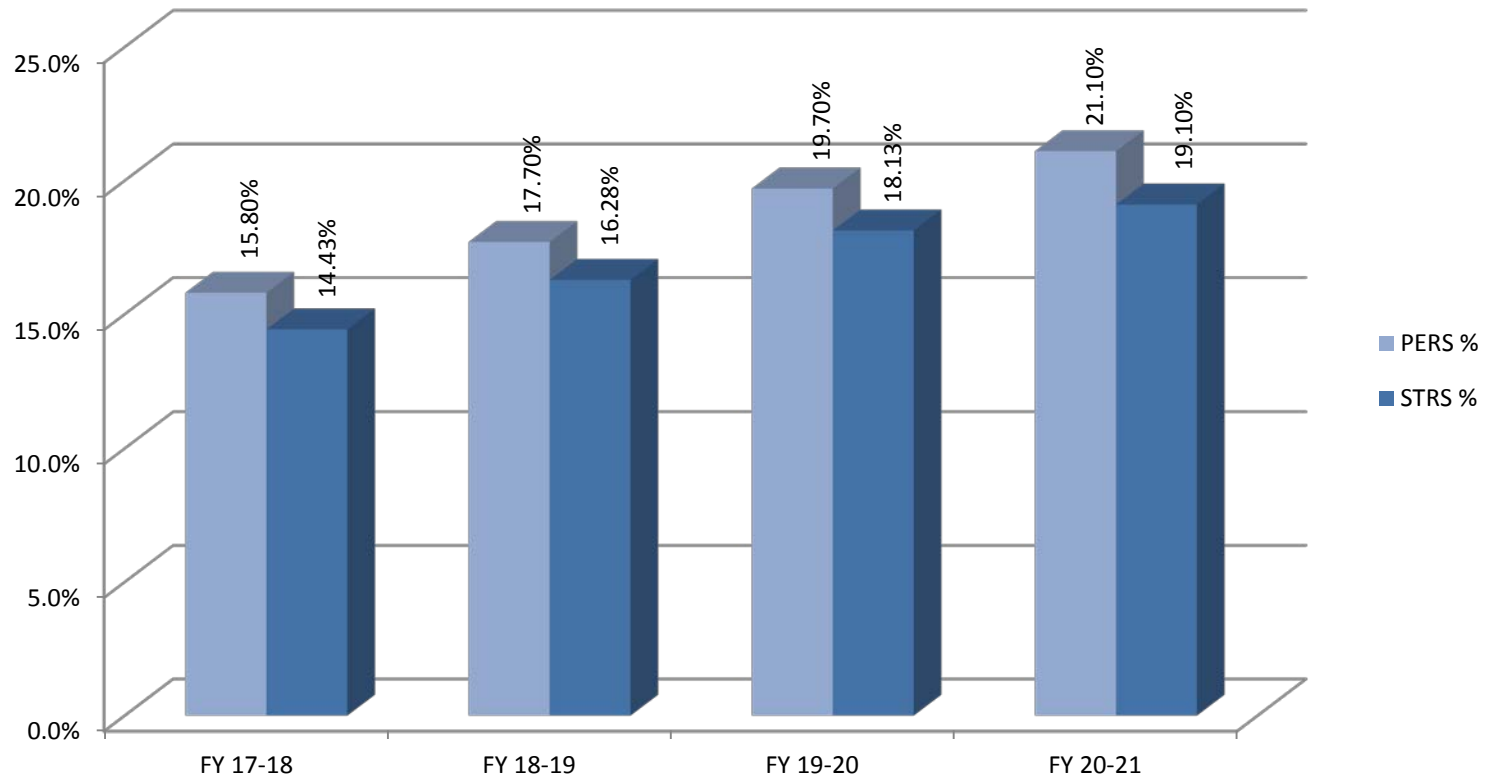
FY 2017–18 Budget Planning Issues

(continued)

- ❑ **Proposition 51 – Public Schools Facilities Bond** – The voters passed this proposition in November 2016. The CCC share is \$2.0 billion and was to be allocated to community college districts, with approved projects, over a three year term at \$750 million per year. There are 29 approved projects for FY 2017-18. The Governor’s Budget Proposal funds 5 projects (life/safety) totaling \$13 million.
- ❑ **FY 2016-17 Results**
- ❑ **Health Insurance**
- ❑ **PERS & STRS** – (See subsequent pages)

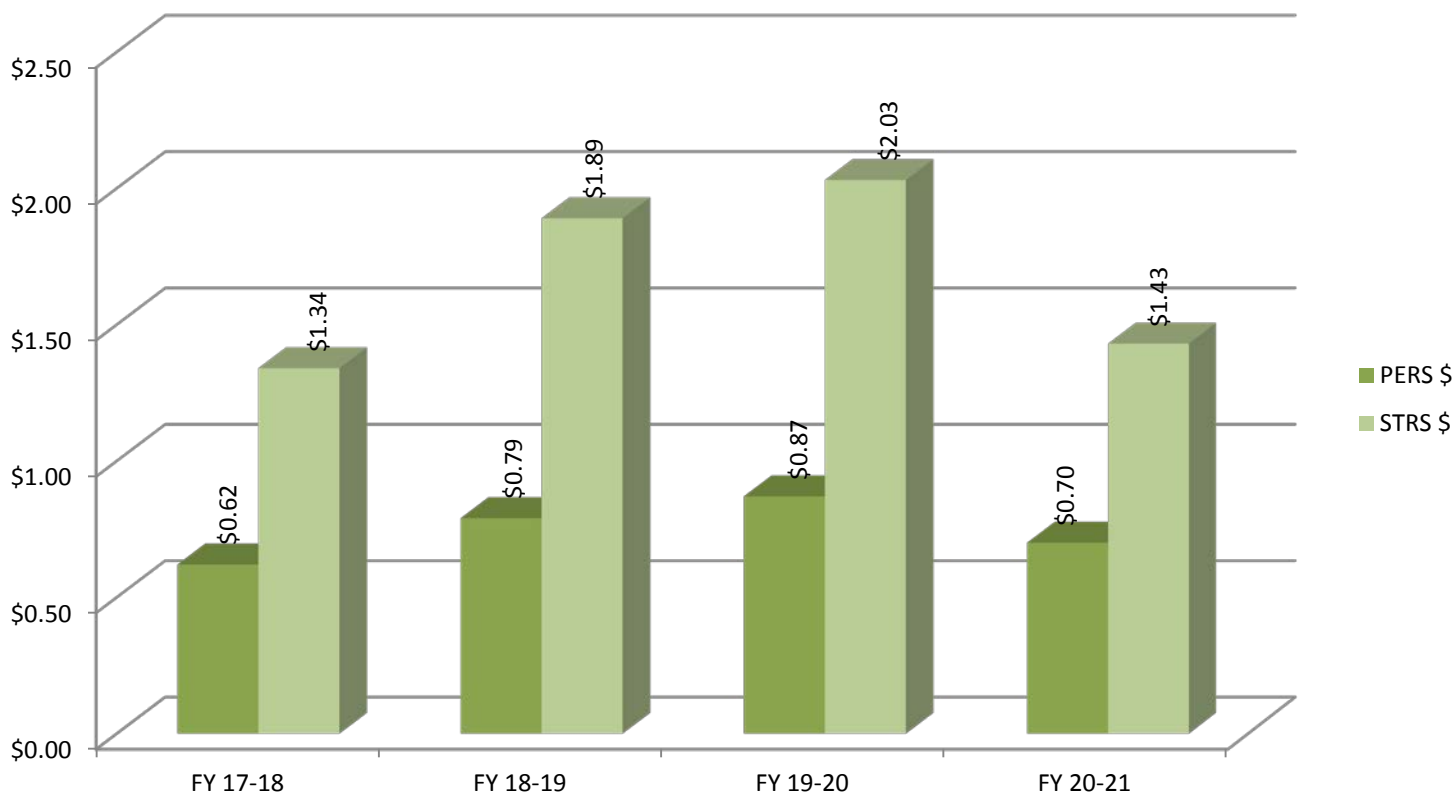


PERS and STRS Projected % Rate Budget Increases





PERS and STRS Projected \$ Annual Budget Increases

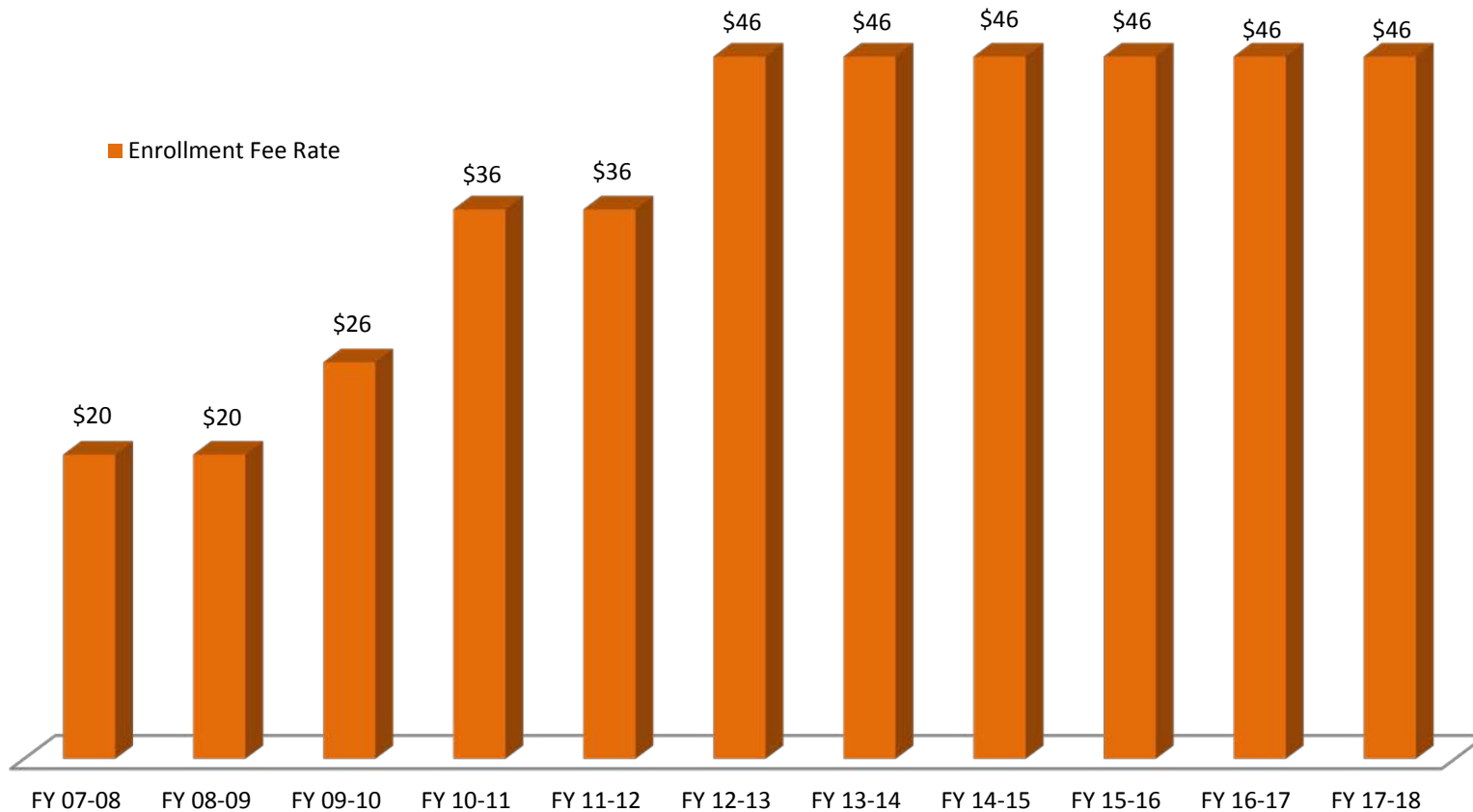




RECENT BUDGET HISTORY

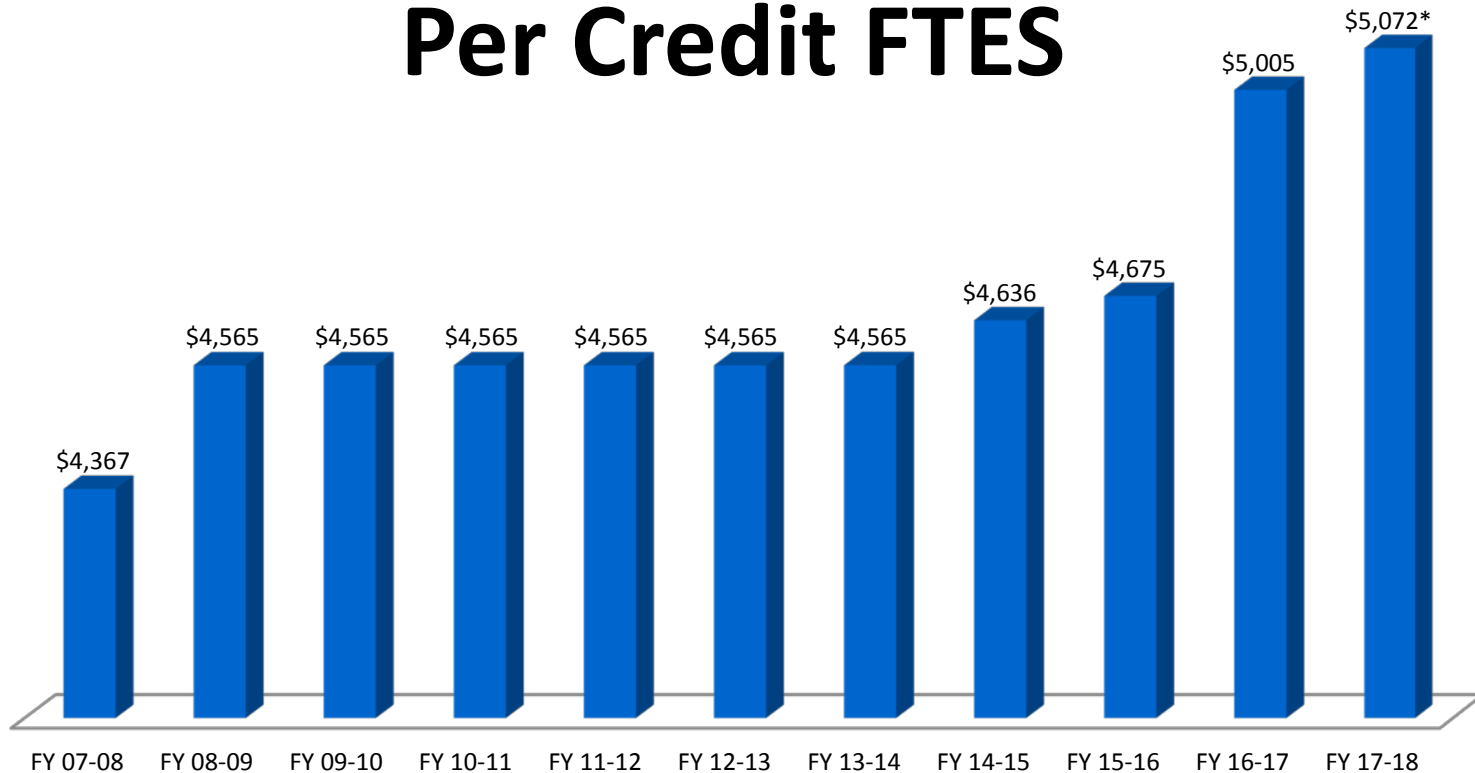


Enrollment Fee Rate Per Unit





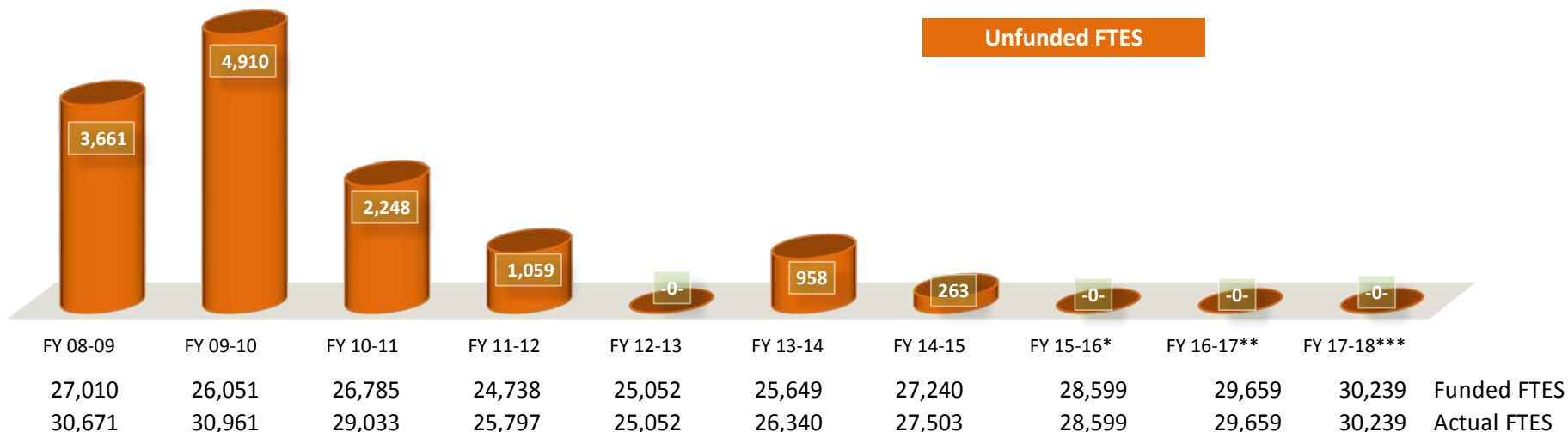
CCC Base Funding Rate Per Credit FTES



* The FY 2017-18 funding rate per credit FTES is estimated since the base allocation and full-time faculty hiring increases for FY2016-17 have not been “folded” into the funding rates by the State Chancellor’s Office.



Credit FTES



* Based on P1 Recalculation

** Based on the District Enrollment Management Committee discussions and estimated availability of State funding.

*** Based on the Governor's Budget Proposal and preliminary estimate of the District's ability to achieve growth allocation. The District Enrollment Committee discussions are continuing.



FY 2017-2018 BUDGET DEVELOPMENT TIMELINE



➤ March-May

- Legislative Hearings

➤ May

- May Revise - Second week of May
- Norco College Business & Facilities Planning Council Meeting - May 16, 2017
- Moreno Valley College Resource Subcommittee Meeting - May 17, 2017
- Riverside City College Resource Development & Administrative Services Leadership Council - May 18, 2017
- DBAC & DSPC Meetings – May 19, 2017
- Tentative RCCD Budget Completed

➤ June

- Tentative RCCD Budget to Resources Committee - June 13, 2017
- DSPC Meeting - June 9, 2017
- Second Principal Apportionment Report
- DBAC Meeting - June 22, 2017
- Tentative RCCD Budget to Board of Trustees – June 20, 2017
- State Budget Adoption by June 30



➤ July

- New Fiscal Year Begins - July 1, 2017

➤ August

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- DSPC Meeting – August 17, 2017
- Final RCCD Budget Completed
- DBAC Meeting - August 17, 2017

➤ September

- Final RCCD Budget to Resources Committee
- Final RCCD Budget to Board of Trustees - September 19, 2017

Agenda Item (IV-D-2)

Meeting 2/7/2017 - Committee

Agenda Item Committee - Resources (IV-D-2)

Subject Presentation for FY 2017-18 Governor's Budget Proposal

College/District District

Information Only

Background Narrative:

Staff will present information for the Board's review on the FY 2017-18 Governor's Budget Proposal released on January 10, 2017.

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

Attachments:

[02072017_FY 2017-18 Governor's Budget Proposal - Presentation](#)



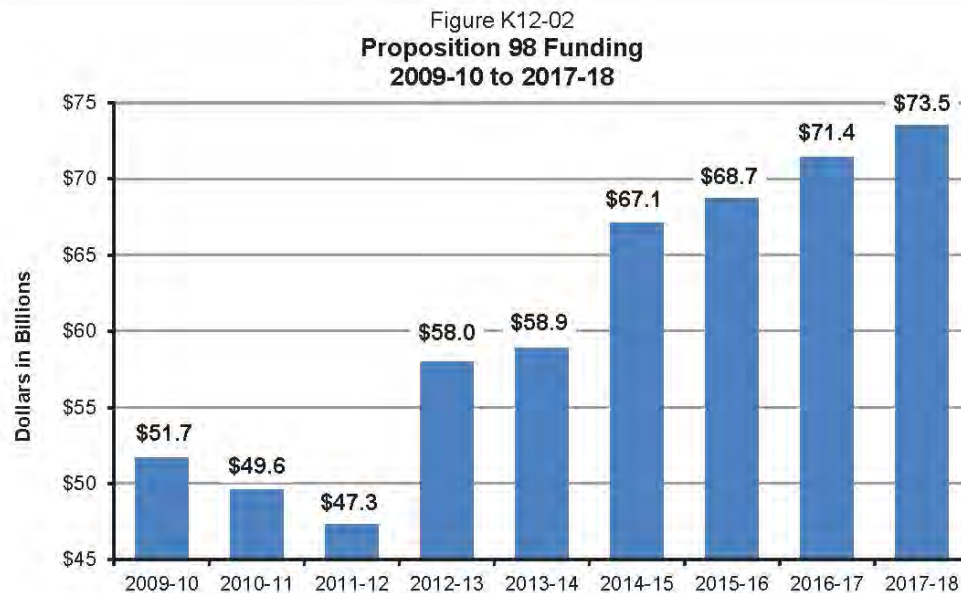
FY 2017-2018 Governor's Budget Proposal

February 7, 2017



Growth in the Proposition 98 Minimum Guarantee

- FY 2016-17 approved budget set the K-14 minimum guarantee at \$71.9 billion...now revised to \$71.4 billion.
- FY 2017-18 - Governor estimates the guarantee at \$73.5 billion.
 - A year over year increase of 2.94%



FY 2017-2018 Governor's Budget Proposal

Base Changes (In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>	<u>RCCD</u>
Access (1.34%/1.95 % - 575 credit FTES)	\$ 79.3	\$ 2.9
COLA (1.48%)	94.1	2.4
Base Increase	23.6	0.6
Total Unrestricted Ongoing Revenues	<u>\$ 197.0</u>	<u>\$ 5.9</u>
 <u>Unrestricted One-Time Revenues</u>		
State Mandate Block Grant	<u>\$ -</u>	<u>\$ -</u>
Total Unrestricted Revenues	<u><u>\$ 197.0</u></u>	<u><u>\$ 5.9</u></u>

FY 2017-2018 Governor's Budget Proposal

Base Changes

(In Millions)

Restricted Revenues

	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Efficiency	\$ 52.3	\$ 1.3
Deferred Maintenance & Instructional Equipment	43.7	1.1
Categorical Program COLA (1.48%)	5.4	0.1
Total Restricted Revenues	<u>\$ 101.4</u>	<u>\$ 2.5</u>

FY 2017-2018 Governor's Budget Proposal

(In Millions)

<u>Other</u>	<u>State</u>	<u>RCCD</u>
Guided Pathways	\$ 150.0	\$ 3.7
Innovation Awards	20.0	?
F/T Student Success Grant Enrollment Growth	3.1	?
Online Education Initiative (Cost Savings)	10.0	-
Integrated Library System (Cost Savings)	6.0	-
State General Obligation Bond - Proposition 51	13.0	-
Total Other	<u>\$ 202.1</u>	<u>\$ 3.7</u>



Items to Consider

- Proposition 98 Guarantee – The CCC share should be 10.93%. The Governor’s Budget Proposal funds the CCC share at 10.87%...some \$45 million short of the guarantee.
- Proposition 51 - Public Schools Facilities Bond – The voters passed this proposition in November 2016. The CCC share is \$2.0 billion and was to be allocated to community college districts, with approved projects, over a three year term at \$667 million per year. There are 29 approved projects for FY 2017-18. The Governor’s Budget Proposal funds 5 projects (life/safety) totaling \$13 million.

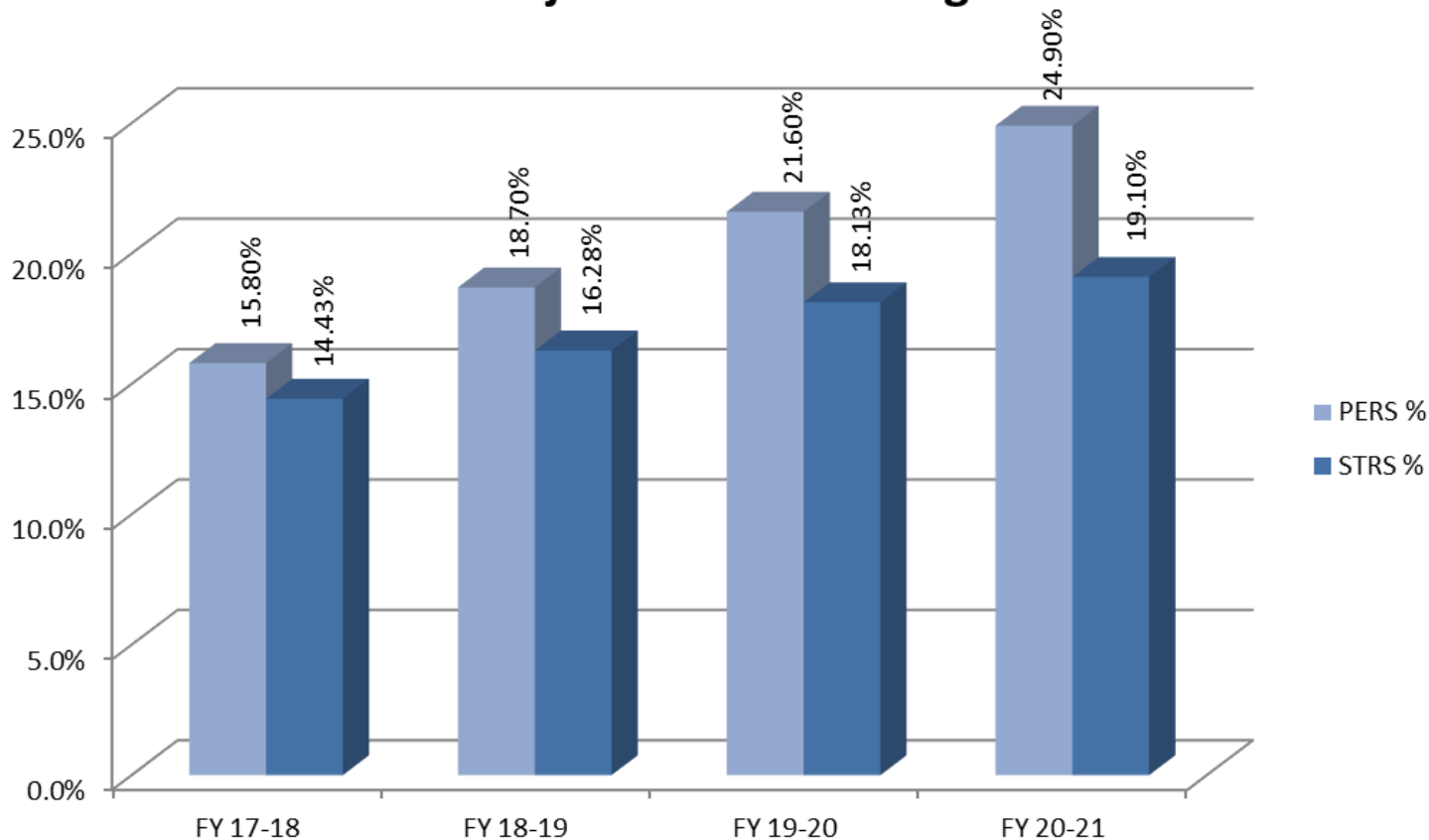


Items to Consider (continued)

- Growth/Access – Statewide, CCC enrollment growth has been slowing over the past couple of years. Three percent (3%) growth funding was provided in FY 2015-16 and two percent (2%) was provided in FY 2016-17. In FY 2015-16, \$50+ million of unused growth funding was returned to the State. The Governor’s Budget Proposal provides 1.34% growth funding, reflecting the downward enrollment trend.
- Base Increase – In FY 2015-16, a \$267 million increase to Base funding was provided. In FY 2016-17, \$75 million was provided. The Governor’s Budget Proposal provides \$23.6 million, a significant funding reduction to provide for increasing operating costs such as salary and benefits, health insurance and pension costs (see charts).

RIVERSIDE COMMUNITY COLLEGE DISTRICT

PERS and STRS Projected % Rate Budget Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT

PERS and STRS Projected \$ Annual Budget Increases

