RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2025-2026

INTRODUCTION

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

The 2025-2026 budget for the Riverside Community College District serves as its financial plan and, more importantly, a tangible representation of the financial efforts necessary to carry out the District's educational strategies for fiscal year July 1, 2025 through June 30, 2026. Thus, the accompanying budget forms the foundation for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

Since its inception, Riverside Community College District (RCCD) has maintained a keen awareness of its communities, offering a variety of enriching educational opportunities to the citizens it serves. The District ensures that it remains academically, economically, physically accessible to a wide and inclusive array of potential students, maximizing the utilization of its available resources. Acknowledging the diverse needs of its students, the District strives to enhance the intellectual, cultural, social and economic well-being of the communities it serves by empowering students to cultivate their abilities as independent, innovative, creative, and skillful individuals.

DISTRICT'S MISSION STATEMENT

The Riverside Community College District through its three colleges and approved center—Moreno Valley College, Norco College, Riverside City College, and Ben Clark Public Safety Training Center, all of which are supported by the District Office—serves and enriches its diverse communities by offering certificates, degrees, and transfer programs that help students achieve their educational and career goals. The District strives to impact the social and economic mobility of its students by ensuring access, success, and equity for everyone who wishes to take advantage of the educational opportunities offered by the colleges.

DISTRICT VISION

The Riverside Community College District offers educational opportunities that promote social and economic mobility for its students and demonstrates leadership in the region and the state by providing high quality instructional programs and by advancing social justice for all.

COLLEGE/CENTER MISSION STATEMENTS

MORENO VALLEY

Moreno Valley College is committed to educating and empowering our students, providing equitable access to education, and serving our communities.

Moreno Valley College's core mission can be expressed in four words: Education, Empowerment, Equity, and Service.

NORCO

Norco College inspires a diverse student body by an inclusive innovative approach to learning through its pathways to transfer, professional, career and technical education, certificates, and degrees. We are proud to be a pivotal hub for scholarship, arts and culture, dynamic technologies, and partnerships. Norco College encourages self-empowerment and is dedicated to transforming the lives of our students, employees, and community.

RIVERSIDE

Riverside City College (RCC) is an open-access, Hispanic Service Institution (HIS) that builds upon the strengths and socio-cultural experiences of our diverse student population and the communities we serve. Our college advances equity, access, and inclusion by supporting the attainment of workplace skills, career technical certificates, degrees, and transfer programs, which promote social and economic mobility for our students and communities.

MORENO VALLEY – SCHOOL OF PUBLIC SAFETY AT BEN CLARK TRAINING CENTER

The Moreno Valley College Ben Clark Public Safety Training Center inspires, challenges, and empowers our diverse, multicultural community of learners to realize their goal of a career in public safety by providing comprehensive support services and an educational pathway for sworn and correctional officers, and emergency medical services and fire personnel leading to certificates and associate degrees. These programs provide for career entry and advancement in public safety along with continuing education courses suited for the professional learner. Our programs promote citizenship, integrity, leadership, and global awareness, and encourage academic excellence and professionalism.

THE FY 2025-2026 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2025-26 Enacted Budget

California State Budget, 2025-26

The approved $321 billion 2025-26 Budget Act, reflects a 7.80% percent increase from the 2024-25 enacted budget, focusing on maintaining stability in a challenging fiscal environment. It includes no core ongoing reductions to programs or services, and protects K-12 and Higher Education, healthcare, homelessness, transit, climate, public safety, and infrastructure, drawing on resources and operational savings and targeted reductions. It provides a net additional ongoing adjustments of $404 million to the California Community College system.

The 2026 Budget Act addresses a general fund shortfall of $11.8 billion by providing a mix of broad based solutions:

- Drawdown Reserves
    - Budget Stabilization Account - $7.1 billion
    - Public School System Stabilization Account - $8.4 billion
    - Special Fund for Economic Uncertainties - $4.5 billion

- Program Reductions
    - Enrollment Freeze for Full-Scope Medi-Cal Expansion for Undocumented Adults: $77.9 million
    - Medi-Cal Asset Test Limits: $61.3 million
    - Eliminate Specialty Drug Coverage for Weight Loss: $85 million
    - Pharmacy Drug Rebates: $370 million
    - Department of Corrections Additional - $358 million
    - Affordable Housing Programs - $1.1 billion
    - Healthcare Workforce Programs - $746 million
    - Student Housing Revolving Loan Program - $500 million
    - Learning-Aligned Employment Program - $458 million

- Revenue/Borrowing
    - Medical Providers Interim Payment Fund Loan: $1.0 billion
    - Labor and Workforce Development Fund Loan: $400 million
    - Unfair Competition Law Fund Loan: $150 million
    - Additional Special Fund/Internal Borrowing: $1.5 billion

- Fund Shifts
    - Greenhouse Gas Reduction Fund for CAL FIRE Operations: $1.0 billion

- Continuing Priorities
    - Universal Transitional Kindergarten: $2.1 billion (ongoing)

- Expanded Learning Opportunities Program: $515 million (ongoing)
- Learning Recovery Emergency Block Grant: $378.6 million (one-time)
- Universal School Meals Support Grant: $145 million (one-time)
- Encampment Resolution Grants: $100 million
- CAL FIRE Personnel Expansion: 564 new positions and $39 million in 2025–26

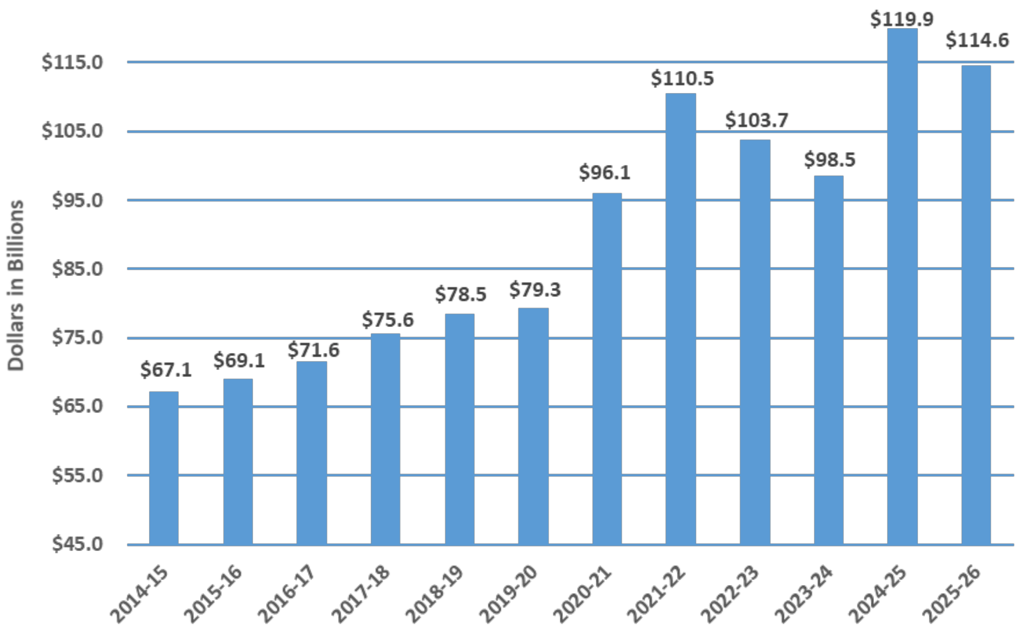
Budget Update: 2025-26 Enacted Budget

California State Budget, 2025-26

Proposition 98 Funding

The 2025-26 Budget Act includes Proposition 98 funding levels of $98.5 billion, $119.9 billion, and $114.6 billion in 2023-24, 2024-25, and 2025-26, respectively, and includes the Community College share at 10.93%.

Proposition 98 Funding



California Community Colleges

FY 2025-26 California Community College budget includes, increases and reductions to select programs, as follows:

- **Student Centered Funding Formula**
  - Growth – 2.35% (FY 24-25 – $100.0 million at 1.78% and FY 25-26 – $39.9 million at .57%)
  - COLA – 2.30% ($217.4 million)
- **Categorical and Special Program COLA** – $26.8 million
- **Financial Aid Administration** – $3.3 million (ongoing)
- **Expand Rising Scholars –** $10.0 million (ongoing)
- **Expand Credit for Prior Learning** – $5.0 million (ongoing)
- **Decrease Equal Opportunity Fund** – ($1.1) million (ongoing)

Budget Update: 2025-26 Enacted Budget

- **Student Support Block Grant –** $60.0 million (one-time)
- **Career Passports Initiative** – $25.0 million (one-time)
- **Emergency Financial Aid** – $20.0 million (one-time)
- **Dreamer Resource Liaisons** – $15.0 million (one-time)
- **Expand Credit for Prior Learning** - $15.0 million (one-time)
- **Systemwide Common Cloud Data Platform** – $12.0 million (one-time)
- **California Healthy School Food Pathway Program** – $10.0 million (one-time)
- **EMT and Paramedic Pre-Apprenticeship Training** – $10.0 million (one-time)
- **Reimburse Apprentice Shortfall** – $6.3 million (one-time)
- **Financial Aid Community Outreach** – $5.1 million (one-time)
- **Workforce Recovery Career Education LA Region** – $5.0 million (one-time)
- **Santa Rosa JC Fire Academy Tower** – $.1 million (one-time)
- **Physical Plant and Instructional Equipment** – $-0- million (one-time)
- **FY 2024-25 State Capital Outlay Program –** $68.5 million (one-time)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2025-2026

The District prepared FY 2025-2026 budget projections following release of the Governor's initial budget proposal on January 10, 2025 by taking into consideration both increased revenues and increased costs. Budget planning information was first presented to the Board of Trustees on February 4, 2025 and again on April 1, 2025.

ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS

Enrollment

District enrollment information between 2011-12 and 2025-26 is presented in Exhibit A and in Exhibit B.

Actual credit FTES declined 21.28% from FY 2019-20 through FY 2021-22 as a result of the COVID-19 pandemic. In FY 2024-25, the District produced 31,967 credit FTES, fully restoring FTES to pre-pandemic levels. FTES targets for FY 2025-26 are shown below.

	Credit FTES Targets
Moreno Valley College	8,019.71
Norco College	7,664.25
Riverside City College	17,980.47
Total District	33,664.43

	Non-Credit FTES Targets
Moreno Valley College	21.25
Norco College	65.15
Riverside City College	192.03
Total District	278.43

Supplemental and Student Success

Exhibit C shows SCFF Supplemental and Student Success metrics for each year, over the last seven fiscal years for comparison purposes. These metrics are used in the Student Centered Funding Formula (SCFF). For Supplemental Metrics, the immediate prior year numbers are multiplied by current year rates. For Success Metrics, the prior three (3) years numbers are used to calculate an average and the result is then multiplied by current year rates.

Exhibit A
Riverside Community College District
FY 2025-26
Historical Resident Credit FTES
Actual vs. State Funded

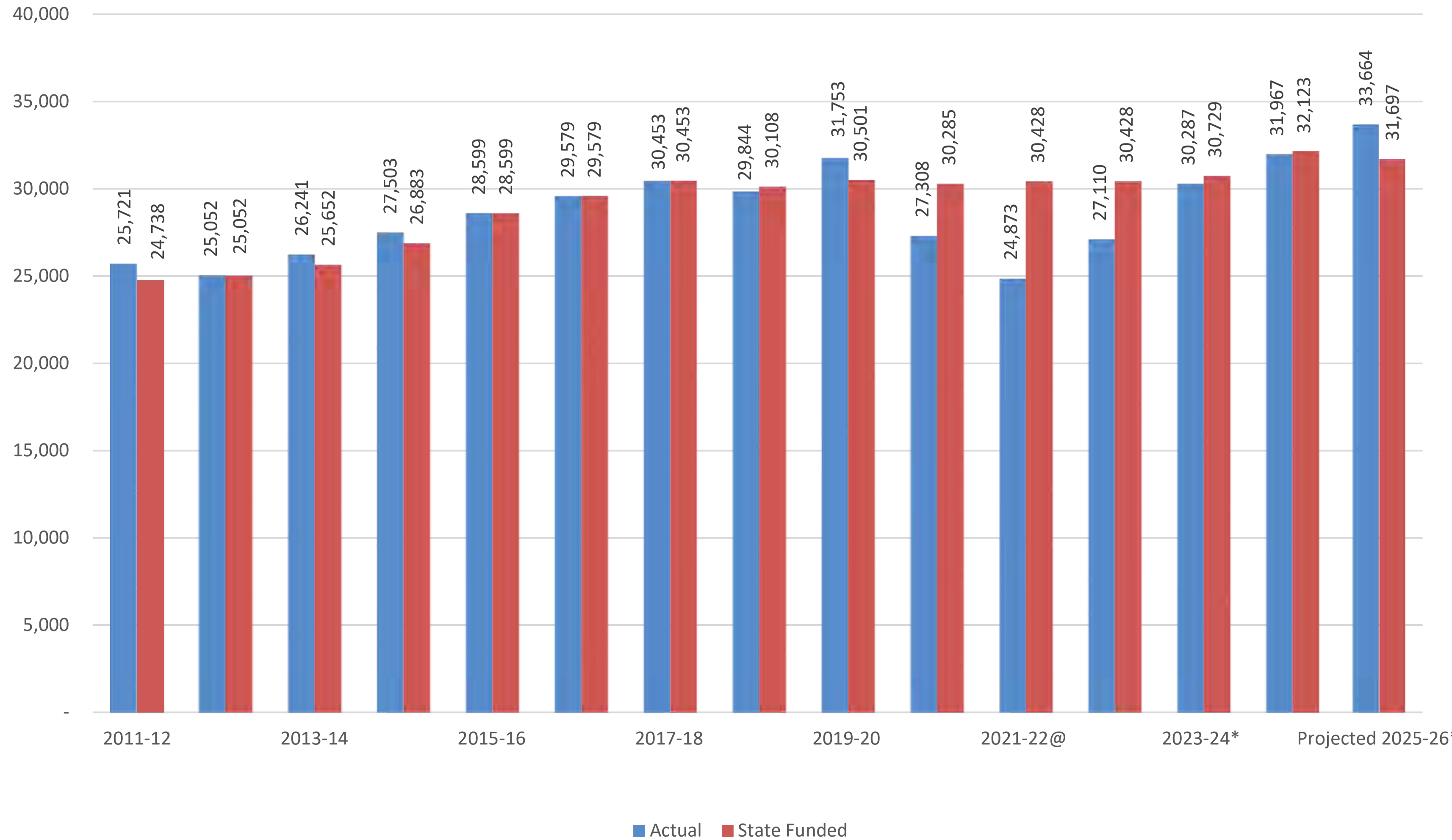


Exhibit B

Riverside Community College District

FTES Enrollments

	Actual 2019-20*	Actual 2020-21*	Actual 2021-22*	Actual 2022-23*	Actual 2023-24	Projected 2024-25**	Projected 2025-26@
Reported Total FTES	32,510.43	27,990.86	25,424.20	27,749.77	31,020.22	32,562.03	34,451.94
Resident	31,924.30	27,425.51	25,003.36	27,301.80	30,526.94	32,090.54	33,942.43
Nonresident	586.13	565.35	420.84	447.97	493.28	471.49	509.51
Reported Resident FTES							
Credit	31,752.88	27,307.50	24,873.28	27,110.31	30,286.92	31,966.75	33,664.43
Noncredit	171.42	118.01	130.08	191.49	240.02	123.79	278.00
Reported Nonresident FTES							
Credit	586.13	565.35	416.35	447.97	493.28	471.49	509.51
Noncredit	0.00	0.00	4.49	0.00	0.00	0.00	0.00
State-Funded FTES							
Resident Credit	30,500.56	30,285.34	30,428.13	30,428.13	30,728.76	32,123.37	31,697.21
Resident Noncredit	129.96	129.96	129.96	129.96	240.02	123.79	278.00
Unfunded Resident FTES							
Resident Credit	1,664	1,664	1,664	1,664	-	42	1,392
Resident Noncredit	-	-	-	-	-	-	-

* Funded FTES for FYs 2019-2020 through 2022-2023 are based on the protections provided by the Emergency Conditions Allowance authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments.

** Final 2024-25 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2025. Thus, FTES is estimated. Funded FTES is estimated based on the "Early Recalculation" released in July 2025

Exhibit B

Riverside Community College District

FTES Enrollments *(continued)*

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Reported Total FTES	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33	31,258.13	30,530.46
Resident	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34	30,534.93	29,973.88
Nonresident	512.54	592.07	606.91	656.72	723.99	723.20	556.58
Reported Resident FTES							
Credit	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89	30,452.86	29,843.58
Noncredit	66.33	159.63	156.86	82.80	73.45	82.07	130.30
Reported Nonresident FTES							
Credit	510.61	588.03	603.65	655.33	720.63	719.06	556.58
Noncredit	1.93	4.04	3.26	1.39	3.36	4.14	0.00
State-Funded FTES							
Resident Credit	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89	30,452.86	30,107.56
Resident Noncredit	66.33	159.63	156.86	82.80	73.45	82.07	130.30
Unfunded Resident FTES							
Resident Credit	-	588.28	620.34	-	-	-	264
Resident Noncredit	-	-	-	-	-	-	-

Exhibit C
Riverside Community College District
Historical Supplemental and Student Success Metrics

Supplemental Metrics per Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25*
AB 540 Students	1,652	1,598	1,367	1,242	1,366	1,375	1,387
Pell Students	14,939	15,713	13,014	11,804	13,328	14,177	14,698
College Promise Grant (formerly BOG Waiver)	29,759	29,883	25,542	21,539	23,396	25,736	26,169
Totals	46,350	47,194	39,923	34,585	38,090	41,288	42,254

Success Metrics per Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25*
All Students							
Associate Degree for Transfer (ADT)	1,061	1,491	1,833	1,804	1,664	1,630	1,633
Associate Degree	2,642	2,517	2,500	2,512	2,160	1,914	1,917
Credit Certificates	686	627	481	483	735	681	684
Transfer-Level Math and English	1,107	1,246	1,122	1,030	1,177	1,178	1,181
Transfer to 4-Year Institutions	1,685	1,785	1,946	2,141	1,753	1,798	1,801
CTE Units Completion of 9+ Units	5,194	5,066	4,852	4,514	5,072	5,575	5,578
Regional Living Wage Attainment	5,833	6,462	6,088	6,819	5,900	4,207	4,210
Total All Students	18,208	19,194	18,822	19,303	18,461	16,983	17,004
Equity/Pell Students							
Associate Degree for Transfer (ADT)	627	931	1,123	1,094	1,015	955	958
Associate Degree	1,569	1,497	1,441	1,472	1,225	1,061	1,064
Credit Certificates	289	271	235	174	305	295	298
Transfer-Level Math and English	460	584	440	451	503	535	538
Transfer to 4-Year Institutions	900	931	1,078	1,102	878	917	920
CTE Units Completion of 9+ Units	2,605	2,518	2,389	2,089	2,524	2,936	2,939
Regional Living Wage Attainment	2,337	2,531	2,367	2,731	2,419	1,425	1,428
Total Pell Students	8,787	9,263	9,073	9,113	8,869	8,124	8,145
Equity/College Promise (BOG) Students							
Associate Degree for Transfer (ADT)	841	1,246	1,508	1,459	1,347	1,292	1,295
Associate Degree	2,158	2,051	1,999	2,007	1,708	1,499	1,502
Credit Certificates	411	387	331	297	432	421	424
Transfer-Level Math and English	683	880	740	659	737	830	833
Transfer to 4-Year Institutions	1,217	1,275	1,447	1,547	1,203	1,244	1,247
CTE Units Completion of 9+ Units	3,702	3,587	3,431	3,081	3,574	4,046	4,049
Regional Living Wage Attainment	3,738	4,135	3,803	4,336	3,734	2,238	2,241
Total College Promise (BOG) Students	12,750	13,561	13,259	13,386	12,735	11,570	11,591
Total Success Metrics	39,745	42,018	41,154	41,802	40,065	36,677	36,740

* - FY 2024-25 Supplemental and Success Metrics are estimates until MIS Report is submitted to State Chancellor's Office in October 2025.

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 D) are projected at $318.70 million for fiscal 2026. Key components include:

1. State Funding

a. Student Centered Funding Formula (SCFF) (Exhibit E) – The SCFF provides enrollment growth funding of 2.35% and a cost-of-living adjustment (COLA) of 2.30%. The distribution of funds across the three metrics (FTES, supplemental, and student success) are determined by changes in the underlying metrics. Total SCFF apportionment, based on the District's metrics, results in an increase to the District's base apportionment revenue budget of $12.98 million.

- COLA – 2.30%
- Growth – 2.35%
- Lottery Revenue – $6.40 million, which is $.40 million higher the prior year level.
- State Mandate Block Grant – The District will receive $1.13 million in ongoing mandate funds.
- Adjunct Faculty Office Hours, Compensation, and Health Insurance – $3.69 million.

2. Interest Income – $5.00 million, which is $2.00 million less than fiscal 2025 due to state apportionment deferrals and lower yield on funds held with the Riverside County Treasurer's Office.

3. Enrollment Fee Revenue – Projected at $9.80 million.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

EXPENDITURES

Within the funds available for the 2025-26 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 2025-26 Resource 1000 expenditure budget totals $356.92 million, including one time expenditures of $27.66 million, reflecting changes to the following major items of expenditure (Exhibit F):

1. ***Compensation***

- **a.** Full-time Compensation **–** $4.36 million has been provided based on COLA of 2.30%.
- **b.** Part-Time Compensation **–** $1.19 million has been provided based on COLA of 2.30%.
- **c.** Step and Column/Growth/Placement and Other Personnel Adjustments- $2.28million increase.
- **d.** Health and Life Insurance Benefits – A net increase of $1.41 million attributable to rate increases, employee plan changes, and retiree movement. Total health and life insurance benefits is $34.90 million, of which approximately $3.01 million is attributable to retired employees under age 65.
- **e.** CalPERS **–** A decrease of $.15 million to the employer contribution rate going from 27.05% to 26.81% %.
- **f.** CalSTRS **–** The employer contribution rate remains unchanged at 19.10%.

2. ***Utilities* -** The District expects to fully complete the districtwide solar project by Fall 2025. This initiative is a key element of the Sustainability and Climate Action Plan and is designed to help offset future increases in electrical energy costs and lower the District's carbon footprint.

3. ***OPEB Trust* -** The District began accumulating funds to address the future cost of retiree health benefits in fiscal 2016. These funds are held in an irrevocable trust established with CalPERS – California Employer's Retiree Benefit Trust (CERBT) to achieve the minimum annual contribution of $.25 million. The total amount accumulated as of June 30, 2025 was $4.81 million.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

4. ***Health Plans*** **-** Keenan & Associates conducts an annual cost analysis of the RCCD PPO Health Plan. The findings guide rate-setting decisions, determine the claims liability and expense budget, and help establish an estimated reserve level to ensure the fiscal solvency of the plan. The District continues to see a growing number of employees transitioning from other plans to the RCCD PPO Health Plan. Despite this trend, no rate increase is planned for the RCCD PPO Plan in fiscal year 2026. A rate increase of 13.50% is included for the Health Net Plan, a rate decrease of 2.84% for the Kaiser Plan as well as a rate increase of 5.71% for the Jefferson Life Plan.

5. ***Liability and Property*** - An actuarial valuation was performed by an external actuary on the District's exposure to general, liability and property 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 and Property fund. The current rate, in conjunction with existing reserve levels, will remain unchanged at 3.0% for fiscal year 2025-26.

6. ***Workers' Compensation*** **-** 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 workers' compensation rate will remain unchanged at 1.60% for fiscal year 2025-26. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.

7. ***Positions***

a. New- FY 2025-26

- Faculty – Sixteen (16) new faculty positions have been included at a total of $3.24 million. These positions were allocated as follows: Moreno Valley – 5 positions; Norco College – 5 positions; and, Riverside City College – 6 positions. All sixteen (16) positions have been assigned to a discipline.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

b. Funded from Existing Base Expenditure Budget

- Deputy Chancellor and Provost (Chancellor's Office)
- AVC (Education Services Area)
- Assistant Professor, English (Riverside City)
- Assistant Professor, English (Riverside City)
- Dean of Instruction, Kinesiology/Athletic Director (Riverside City)
- Dean Instruction, STEM (Riverside City)
- Production Printing Specialist (Riverside City)
- Dean of College Equity, Inclusion & Engagement (Norco) – funded 85% General Fund
- Student Account Specialist (Norco)
- Administrative Specialist (Norco) – funded 75% General Fund
- Financial Aid Specialist (Norco) – funded 19.57% General Fund
- Assistant Professor, Psychology (Moreno Valley)
- Custodial Manager (Moreno Valley)
- Civil Rights Coordinator – 2 positions (Human Resources and Employee Relations)
- Administrative Technician (International Education)
- Dean, Institutional Research, Planning & Effectiveness (Institutional Research)
- Human Resource Generalist – 2 positions (Human Resources and Employee Relations)
- Instructional Designer (Distance Education)
- Media Systems Analyst – 2 positions (Information Technology)
- Systems Administrator (Information Technology)

c. Funded from Indirect Expenditure Budget

- Accounting Technician (Moreno Valley) – funded100%

8. ***Accumulated Budget Savings*** - In FY 2017-18, an allocation totaling $8.0 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal 2026 as follows $.52 million to Moreno Valley College; $.03 million to Norco College; and $.06 million to Riverside City College. In FY 2018-19, an allocation totaling $4.27 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2026 as follows $.28 million to Moreno Valley College; $.70 million to Norco College; $.44 million to Riverside City College; and, $.89 million to the District. In FY 2021-22, an allocation totaling $11.11 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2026 as follows $1.62 million to

Moreno Valley College; $.46 million to Norco College; and $1.60 million to Riverside City College. The colleges have met the 1% reserve requirement in accordance with the Budget Allocation Model principle as follows: $.54 million – Moreno Valley College. Norco College and Riverside City College utilized their contingency to fund the access control upgrades and roof repairs and the Football Field and Running Track Project, respectively, in accordance with contingency guidelines.

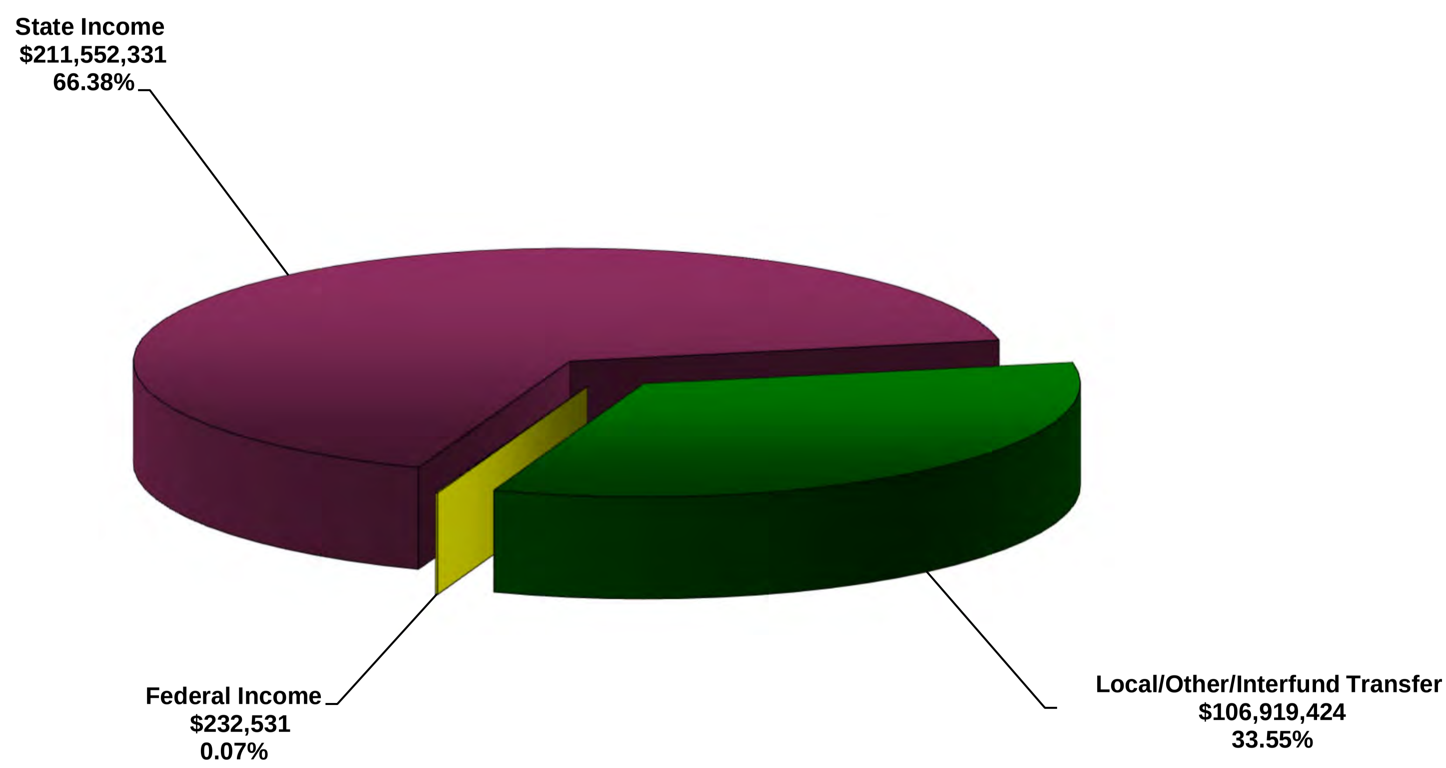
9. ***Enterprise Resource Planning (ERP)*** **–** The ERP project budget was established at $11.25 million in the Redevelopment Fund, an additional $2.0 million was augmented in fiscal 2023. As of June 30, 2025 a total of $11.31 million has been expended on this project.

10. ***Guided Pathways Standard of Care*** **–** In FY 2024-25, the District allocated $2.0 million in first-year funding across its three colleges to establish a consistent standard of care for students navigating their educational journey through Guided Pathways. This funding was distributed equitably based on objective metrics to provide Counselors, Educational Resource Advisors, and Tutors at each college. For FY 2025-26, an additional $2.0 million has been provided as second-year funding. It is anticipated that an additional $1.0 million will be required in FY 2026-27 to fully fund the Guided Pathways Standard of Care. Looking ahead, fluctuations in FTES and cost-of-living adjustments will influence the level of funding needed to sustain equitable support across all colleges.

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of $77.49 million at July 1, 2025 and anticipates an ending contingency balance of $39.28 million at June 30, 2026, which complies with the third year of a four year implementation timeline for revised Board Policy 5200 – Budget Preparation and Reserves. The revised Board Policy requires an annual reserve balance that is the average of two months of ongoing general fund operating expenditures from the prior year.

Exhibit D
Riverside Community College District
2025-2026 Proposed Budget
Resource 1000 Revenue



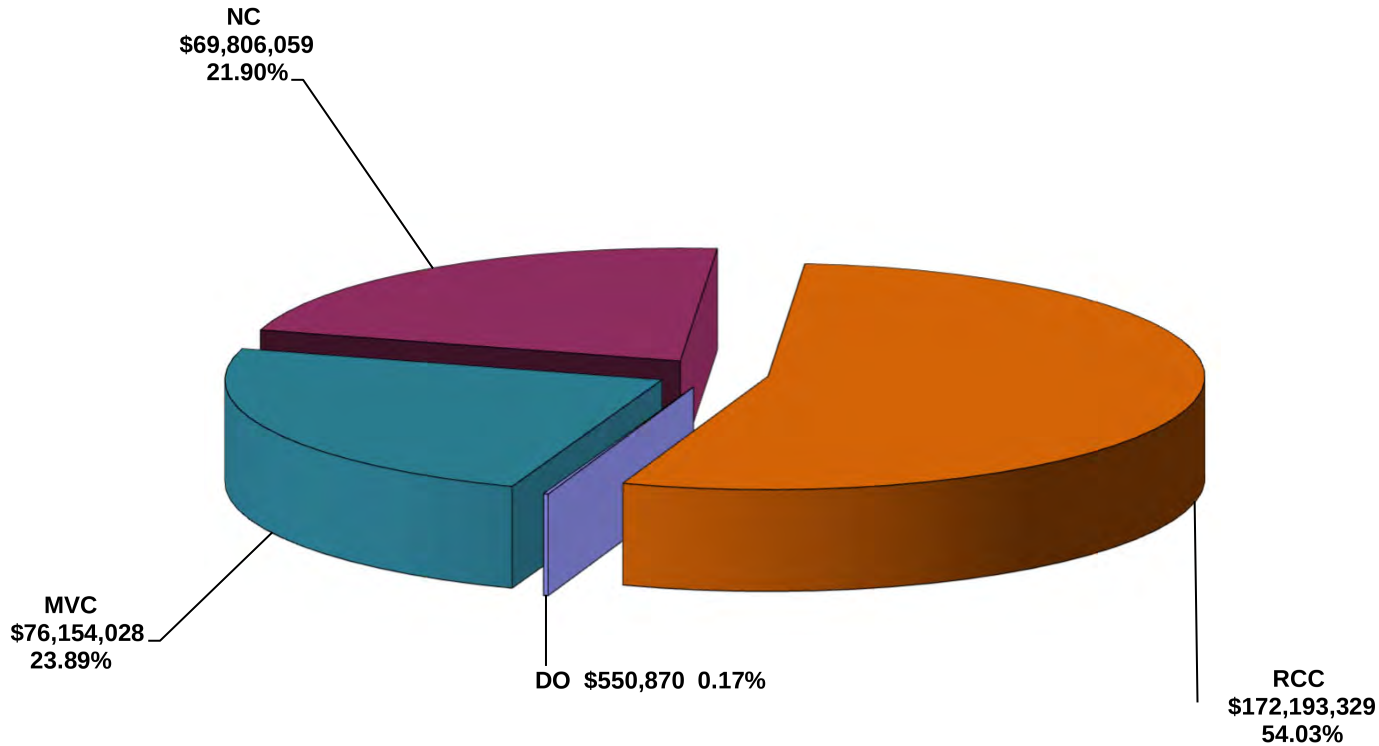
Total $318,704,286

Exhibit D

Riverside Community College District

2025-2026 Proposed Budget

Resource 1000 Revenue Moreno Valley, Norco, Riverside, District



Total $318,704,286

Moreno Valley

Federal	$ 63,867
State	$44,736,128
Other	$23,056,064

Norco

Federal	$ 48,936
State	$45,945,224
Other	$23,235,915

Riverside

Federal	$ 119,728
State	$110,623,462
Other	$ 57,735,663

District

Federal	$ 0
State	$ 0
Other	$609,788

Exhibit E

Riverside Community College District

Estimated Apportionment Calculation Under the Student Centered Funding Formula

FY 2025-2026 Final Budget

Base Allocation: 70%

Base Credit/Special Admit/Non-Credit Rates with COLA	**$ 5,416**	**$ 7,595**	**$ 4,567**

	Funded FTES	Amount
Basic Allocation		$ 23,303,507
Credit FTES (Rolling 3 Year Avg. FY 23-24 - 28,112.20; FY 24-25 - 29,837.82; FY 25-26 29,837.82		
87,787.84/3 = 29,262.61 + 382.62 Growth = 29,645.23	29,645.23	160,564,374
Incarcerated Credit FTES 324.10 + 0.00 Growth = 324.10	324.10	2,461,634
Special Admit Credit FTES 1,626.39 + 71.49 Growth = 1,727.88	1,727.88	13,123,754
CDCP Credti FTES 70.73 + 42.27 Growth = 113.00	113.00	858,268
Non-Credit FTES 165.00 + 0.00 Growth = 165.00	165.00	753,600
Total FTES Allocation	31,975.21	177,761,630
Total Base Allocation	**31,975.21**	**$ 201,065,137**

Supplemental Allocation: 20%

Supplemental Rate per Point **$ 1,281**

Supplemental Metric (Prior Year Counts)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total
AB 540 Students	$ 1,281	1,387	$ 1,776,395	3.28%
Pell Grant	$ 1,281	14,698	$ 18,824,560	34.78%
California Promise Grant Students (BOG Waivers)	$ 1,281	26,169	$ 33,516,118	61.93%
Total Supplemental Allocation		**42,254**	**$ 54,117,073**	**100%**

Student Success Incentive Allocation: 10%

Success Rate per Point (Success/Equity)	**$ 755**	**$ 286**	**$ 190**

Success Metrics	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total
Associate Degree for Transfer (ADT)	$ 3,021	1,642	$ 4,961,253	22.52%
Associate Degree	$ 2,266	1,997	$ 4,524,487	20.54%
Credit Certificates	$ 1,510	700	$ 1,057,300	4.80%
Transfer-Level Math and English	$ 1,510	1,179	$ 1,780,291	8.08%
Transfer to 4-Year Institutions	$ 1,133	1,784	$ 2,020,953	9.17%
CTE Units	$ 755	5,408	$ 4,084,449	18.54%
Regional Living Wage	$ 755	4,772	$ 3,604,133	16.36%
Total Success Metrics Allocation		**17,483**	**$ 22,032,866**	**100.00%**

Success Equity Metrics - Pell Students	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total
Associate Degree for Transfer (ADT)	$ 1,143	976	$ 1,115,523	26.35%
Associate Degree	$ 857	1,117	$ 957,224	22.61%
Credit Certificates	$ 571	299	$ 171,062	4.04%
Transfer-Level Math and English	$ 571	525	$ 300,216	7.09%
Transfer to 4-Year Institutions	$ 429	905	$ 387,890	9.16%
CTE Units	$ 286	2,800	$ 799,972	18.89%
Regional Living Wage	$ 286	1,757	$ 502,137	11.86%
Total Success Equity Metrics Allocation - BOG Waiver Students		**8,379**	**$ 4,234,024**	**100.00%**

Success Equity Metrics - College Promise (BOG Students)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total
Associate Degree for Transfer (ADT)	$ 762	1,311	$ 999,195	25.12%
Associate Degree	$ 571	1,570	$ 897,028	22.55%
Credit Certificates	$ 381	426	$ 162,172	4.08%
Transfer-Level Math and English	$ 381	800	$ 304,788	7.66%
Transfer to 4-Year Institutions	$ 286	1,231	$ 351,839	8.85%
CTE Units	$ 190	3,890	$ 740,951	18.63%
Regional Living Wage	$ 190	2,738	$ 521,506	13.11%
Total Success Equity Metrics Allocation - Pell Students		**11,965**	**$ 3,977,479**	**100.00%**
Total Student Success Allocation		**37,827**	**$ 30,244,369**	

Total Apportionment

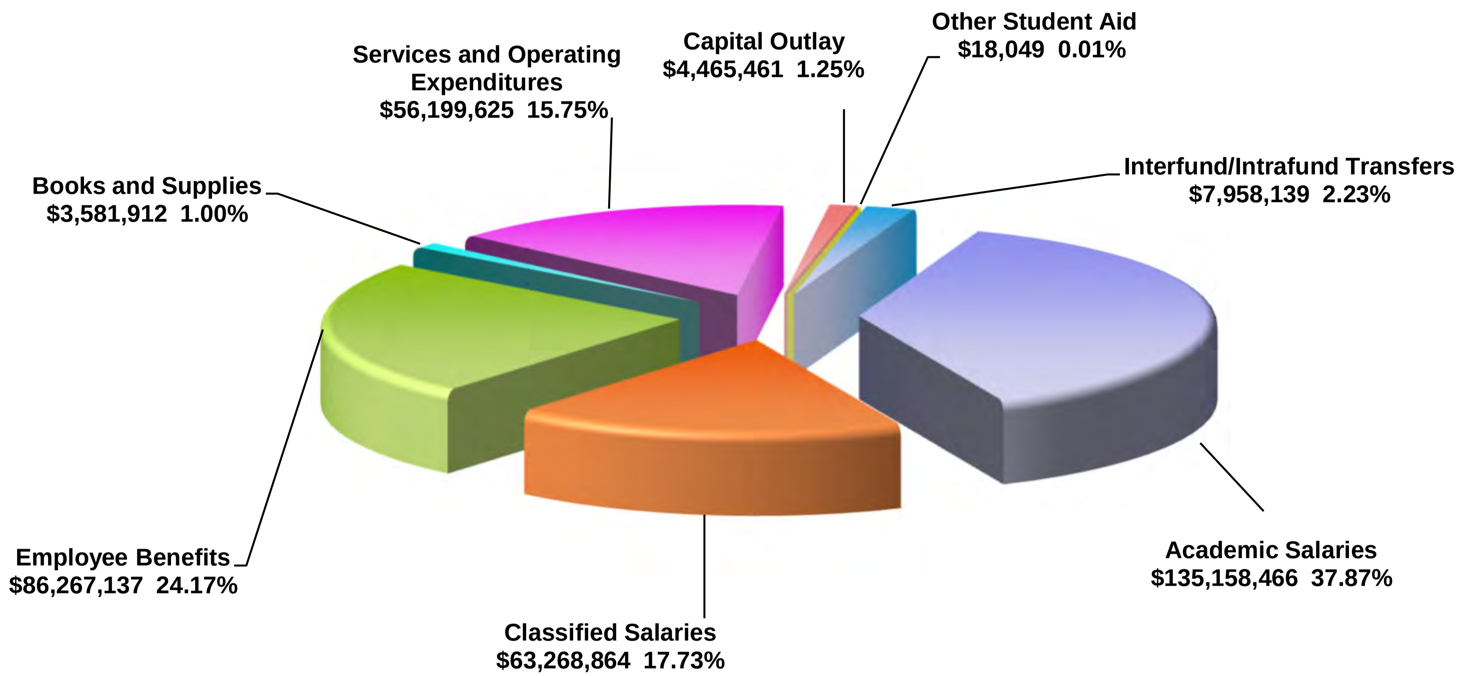
SCFF Total Computational Revenue (TCR) for FY 2025-26 (A)	**$ 285,426,580**	
Prior Year Revenue + COLA Adj (B) - FY 24-25 Funded FTES is Lower than FY 25-26 Funded FTES Due to 3 Year Avg.	**$ 2,895,794**	
FY 2025-26 TCR Prior to Deficit	**$ 288,322,374**	
Less, Estimated FY 2025-26 Deficit	**$ (490,148)**	**0.17%**
Adjusted FY 2025-26 TCR	**$ 287,832,226**	
Total Computational Revenue in Adopted Base Budget for FY 2024-25	**$ 274,853,555**	
FY 2025-26 Increase/(Decrease) in Base Apportionment from Adopted FY 2024-25 Base Budget	**$ 12,978,671**	**4.72%**

Exhibit F

Riverside Community College District

2025-2026 Proposed Budget

Resource 1000 Expenditures



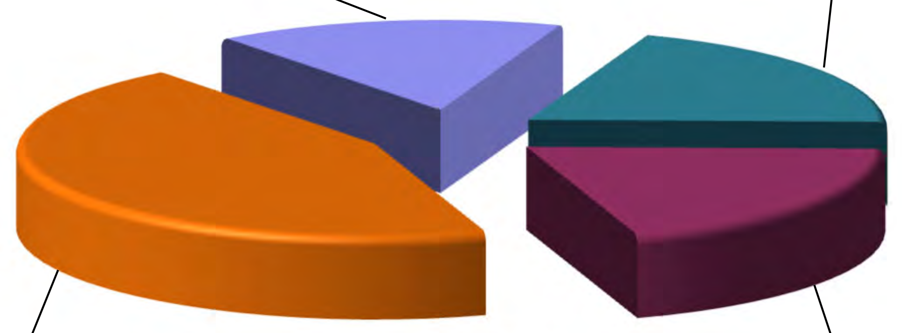
Total $356,917,653

Exhibit F

Riverside Community College District

2025-2026 Proposed Budget

Resource 1000 Expenditures Moreno Valley, Norco, Riverside, District



Total $356,917,653

Moreno Valley

Academic	$30,816,316
Classified	$ 9,060,670
Benefits	$16,312,369
Supplies	$ 930,825
Services	$ 8,383,281
Capital	$ 804,238
Student Aid	$ 13,353
Inter/Intra Trf	$ 778,261

Norco

Academic	$28,475,808
Classified	$ 7,997,879
Benefits	$15,107,087
Supplies	$ 445,951
Services	$14,657,337
Capital	$ 64,775
Student Aid	$ 0
Inter/Intra Trf	$ 407,034

Riverside

Academic	$67,176,621
Classified	$20,780,998
Benefits	$36,583,301
Supplies	$ 1,631,053
Services	$19,672,516
Capital	$ 4,444,372
Student Aid	$ 4,696
Inter/Intra Trf	$ 3,460,526

District

Academic	$ 3,462,543
Classified	$23,354,840
Benefits	$19,773,654
Supplies	$ 307,068
Services	$14,220,534
Capital	$ 569,278
Student Aid	$ 0
Inter/Intra Trf	$ 168,321

BUDGET ALLOCATION MODEL

Budget Allocation Model

In fiscal 2019, the District identified a need to make substantive changes to the prior Budget Allocation Model (BAM) and engaged the District Budget Advisory Council (DBAC) to do so, involving the college community throughout the process, and also including the District Strategic Planning Council.

The BAM was developed to allocate resources based on the following core principles:

- **Fair –** Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
- **Equitable –** Resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
- **Transparent –** Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.

Beyond the core principles, additional principles were developed to guide the allocation of resources as shown in Exhibit G, including the alignment of resource allocation decisions with strategic plans for each entity, and more specifically scaling of the Guided Pathways initiative. The focus of the BAM has been on the general operating fund; however, the principles enumerated above can be applied to all resources of the District wherever applicable.

The District is primarily funded through apportionment, the majority of which is based on the number of Full-Time Equivalent Students (FTES) served annually, under the Student Centered Funding Formula (SCFF) wherein enrollment comprises 70% of the apportionment calculation. As such, the BAM was developed using the concept of “FTES as Currency” whereby each FTES generated has a value (or currency) that can be assigned based on a “standard” or “exchange rate” for each instructional program or discipline. In general, the BAM uses the FTES “Exchange Rates” that are developed to allocate resources to the colleges. Resource allocations by the colleges to their divisions will emulate this framework. The examples below demonstrate the “exchange rate” concept showing differing cost structures for two disciplines:

- Nursing (Higher Cost per FTES)
    - Low Student/Faculty Ratio
    - Dean of Nursing
    - Lab Technicians

BUDGET ALLOCATION MODEL
(continued)

  - Lab Equipment
  - Lab Supplies
  - Program Accreditation Cost
  - Classified Administrative Staff
  - Clinical Sites
  - Staff Travel

- Political Science (Lower Cost per FTES)
  - Higher Student/Faculty Ratio
  - No Lab Equipment, Supplies, or Technicians
  - Shared Dean with Other Disciplines
  - No Accreditation Costs

Phase I: Foundational Exchange Rate Modeling: In Phase I, the Budget Allocation Model (BAM) was built using four years of historical cost-per-FTES data across disciplines to create stable “exchange rates.” These rates were averaged over three years to minimize volatility from factors like equipment purchases or faculty staffing patterns. Disciplines were categorized into STEM, Liberal Arts, Career Technical Education (CTE), and Unique (offered at only one college). These exchange rates were applied to projected FTES to estimate instructional costs, with a parallel method used for non-instructional allocations. Although Phase I was implemented in FY 2019–20, no budget adjustments were made pending further refinement in Phase II.

Phase II: Refinement and Structural Adjustments: Phase II focused on refining the model’s accuracy and usability. Key updates included switching from mean to median cost-per-FTES to reduce the impact of outliers, validating discipline coding and course alignment, and establishing a base year using prior data to support timely planning. An escalation factor was introduced to adjust for cost increases like STRS and COLA. The model also accounted for entity-specific programs by excluding them from general revenue allocation, determined beginning balances for each college, centralized the 5% reserve at the District level, and distributed District Office costs proportionally based on revenue ratios. These adjustments laid the groundwork for more equitable and transparent budgeting.

Phase III: Defining and Evaluating Unique Programs: Phase III, resumed in Fall 2022, redefined “Unique” programs not just by exclusivity but by external mandates, specialized costs, and accreditation requirements. Instead of comparing these programs to others, the model evaluated them against their own potential FTES using the Enrollment Management Dashboard as the authoritative data source. This approach enabled standardized efficiency metrics by comparing actual versus potential FTES, resulting in tailored exchange rates for Unique programs. These refined rates, alongside those for STEM, Liberal Arts, and CTE, now inform revenue allocation

BUDGET ALLOCATION MODEL
(continued)

for Direct Instructional and Academic Affairs, completing a more nuanced and equitable BAM framework.

The District implemented Phase III of the BAM into the calculation of Budget Allocation Model in fiscal 2024. Phase IV of the BAM implementation will be to formulate an allocation approach for the District Office. Work on this Phase will continue into the Fall 2025 and will conclude by June 2026, in time to incorporate into the FY 2026-27 BAM.

Exhibit G

Riverside Community College District

Budget Allocation Model

Operating General Fund
Principles

Principles

1. The Budget Allocation Model will be fair, equitable, and transparent.
    a) Fair - Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
    b) Equitable - Resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
    c) Transparent- Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.
2. The goals and priorities for student success, equity, and access as articulated in the educational master/strategic plans of each college and the District Office will align with the goals included in the District Strategic Plan and strategic vision plan adopted by the California Community Colleges Board of Governors, including benchmarks and actions for measuring progress, and the Budget Allocation Model will align accordingly.
3. The Budget Allocation Model will provide operational cost predictability and stability to support college and District Office strategic goals and objectives.
4. The Budget Allocation Model will recognize and consider the variable costs associated with unique and common programs at each college and across the district.
5. The Budget Allocation Model will recognize and consider the variable costs associated with new and proposed programs at each college and across the district.
6. Operational structural balance will be maintained by ensuring that ongoing expenditures do not exceed ongoing revenues resulting in a positive fund balance.
7. Ongoing expenditures will be funded with ongoing revenues, and one-time expenditures will be funded with one-time revenues, with exceptions only under rare circumstances.
8. Compliance with State, accreditor, and District reserve requirements will be maintained or exceeded, will be the first item funded in the BAM, and each college will maintain its own prudent reserve ofno less than I% of the previous years expenditures. Reserves in excess of the minimum reserve requirements will be established in an expenditure holding account to meet unexpected and/or unanticipated expenditures that arise subsequent to budget adoption.
9. Net prior year budget savings realized by each entity, exclusive of established net holding account balances and entity specific revenue/expenditure budget sources, will be retained by each entity upon approval of an expenditure plan linked to entity strategic planning priorities and once the minimum districtwide and college reserve requirements are met or exceeded.
10. Colleges are expected to achieve their annual Full-Time Equivalent Students (FTES) targets. If a college does not achieve its annual FTES target, they will have one year to correct the shortfall before a funding reduction is applied to the subsequent year allocation of part-time faculty and overload budgets.
11. The budget allocation model will be assessed annually.

Exhibit H
(continued)

Riverside Community College District

Budget Allocation Model

Procedural Steps - Phase II

Discipline Cost per FTES ("Exchange Rate") Calculations:

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and "Other" Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their "unique" programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).

2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and "Other Costs" were calculated utilizing actual expense figures from the prior fiscal year as the base year. An example would be using FY 23/24 data for the FY 25/26 calculation. Special Program costs (SPP) were excluded from the calculation.

3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

   Determining Instructional and Academic Affairs Discipline Costs Per FTES

   - Direct Instructional Cost was calculated by taking the total instructional cost per discipline and dividing it by the FTES generated by that discipline.

   - Related Academic Affairs supporting costs were calculated by dividing the discipline FTES by the Colleges' grand total of FTES for a fiscal year to obtain a weighted percentage value, giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total Academic Affairs cost to allocate to each discipline.

   - Academic Affairs consists of the following: Academic Affairs (AA) - Library, Accreditation, Honors, Institutional Effectiveness, Tutoring, Support Services, Academic Senate, Perkins/VTEA (xJV school code), and Dean Academic Support (or similar position).

4. The Non-Instructional areas, Student Services, Business Services and "Other", were combined to determine the total SS, BS & Other Discipline Cost per FTES.

   Determining Non-Instructional Discipline Cost Per FTES

   - Student Services, Business Services and "Other" was calculated by applying the same weighted value used to calculate Academic Affairs (by dividing the discipline FTES by the Colleges' grand total of FTES to obtain a weighted percentage value) giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total SS, BS and Other cost to derive a cost per discipline per area.

   - These three areas are comprised of the following:

- o Student Services (SS) - Counseling, Student Activities, Evaluators, Financial Aid, A&R, Assessment, general funded categorical (EOPS, CalWORKs, DSPS, etc.), Student Financial Services, Intramural sports, Athletics, Health Services, Community Outreach, Job Placement, and International Students.
- o Business Services (BS) - Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
- o Other - President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).

5. The category "exchange rate" for Academic Affairs and Direct Instructional was then used to apply to projected FTES for each respective category.

6. The category "exchange rate" for Student Services, Business Services and "Other" was then used to apply to projected FTES for each respective category.

7. Finally, all costs (Direct Instructional, AA, SS, BS, and Other) were totaled per discipline. This grand total was divided by the Discipline Cost per FTES to calculate a total Discipline Cost per FTES.

Exchange Rate Valuation

1. Cost/FTES rate per category for 1) STEM; 2) Liberal Arts; and 3) CTE was calculated based on the median rate between the three colleges. Median rate was used, due to program cost fluctuations and outliers in a given year.
2. See Phase III section for the Cost/FTES rate per category for the Unique programs for the respective college.

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to data base year cost/FTES to derive the budget year rate. The model uses prior year data and applies changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2025/26 final budget uses the FY 2023/24 median cost and applies the STRS, contract and COLA rate changes from FY 2024/25 and the expected rate changes from FY 2025/26 to derive the FY 2025-26 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

1. Net apportionment and non-specific revenue allocations were calculated as follows:
   - Total estimated revenues, less specific revenues, excluding set-aside and Special Project program costs.

2. The revenue allocation for STEM, Liberal Arts, and CTE, was calculated using Median FTES Cost multiplied by the escalation factor, then multiplied by the budget year target FTES.

3. The revenue allocation for Unique programs is calculated by the methodology discussed in the Phase III section.

4. After allocating the revenue for Direct Instruction and Unique programs, the remaining net apportionment and non-specific revenue was allocated to the three Colleges to fund Student Services, Business Services, and "Other" costs. The revenue allocation for Student Services, Business Services and "Other" costs was calculated using the base year Districtwide median Cost per FTES multiplied by the escalation factor, then multiplied by the budget year target FTES. The revenue calculation exceeded allocated revenue, therefore a percentage of the total was applied to balance the remaining allocation.

<u>Budget Allocation Formula for College Specific Revenues:</u>

1. To determine the revenue amount to allocate, each entity identified the Special Project Programs (SPP) with specific revenue to be excluded from the calculation (e.g. associated revenue stream, or one-time expenditures, etc.).

2. After the exclusions, the remainder is apportionment and non-specific revenue to be allocated to the three colleges based on the formula calculation. The specific revenues are allocated to the specific College that has earned the revenue.

3. STEM, Liberal Arts, CTE and Unique disciplines have priority in the allocation process. After the instructional cost has been covered, the revenue balance is allocated to Business Services, Student Services and "Other".

Budget Allocation Model

Procedural Steps - Phase III

<u>Unique Program Cost per FTES ("Exchange Rate") Calculations:</u>

1. Using the Enrollment Management Dashboard (EMD) as the single source of truth, the actual and potential FTES is pulled from the EMD for each Unique program.
   a. The actual FTEs is divided by the potential FTEs for each Unique program, calculating the program's FTEs ratio.

2. The payroll related instructional costs specific to the Unique program is separated from the program's other costs.
   a. This would include all instructional payroll and related fixed charges for the Unique program.

3. These instructional costs are adjusted by multiplying them with the actual/potential FTEs ratio calculated above in #1.
   a. This calculation adjusts the instructional payroll related costs to how close the program came to its full potential FTEs.
   b. For example, if the Unique program's actual FTEs exceeds the potential FTEs, this methodology would calculate a higher cost/FTEs than what was actually realized.

4. The Unique program's other instructional costs for materials, services and capital items along with the Academic Affairs Non-Instructional costs specific to this program are added to the adjusted payroll related costs. This gives the adjusted total cost for the Unique program.

5. The adjusted total cost is now divided by the actual FTEs generated by the program to come up with the

adjusted Cost/FTEs that is now used to determine the revenue allocation as discussed above with STEM, Liberal Arts and CTE instructional programs.

6. The Unique program's adjusted Cost/FTES is multiplied by the escalation factor and then multiplied by the budget year target FTES.

7. The calculated revenue for the Unique programs along with the STEM, Liberal Arts and CTE programs is the total revenue for the Direct Instructional and Academic Affairs costs. The balance of the revenue is disbursed to the Student Services, Business Services and Other as discussed in #4 above.

Budget Allocation Model

Procedural Steps – Year End Actual FTES to Revenue Reconciliation

Reconciling Actual FTES to Revenue at Year End Calculation:

As discussed in the section above, the budget allocation formula for the allocation of the apportionment and non-specific revenue is based on the target FTES set by the colleges. At year end, the actual FTES achieved will be reconciled against the target FTES using the actual apportionment and non-specific revenue.

1. Upon certification of the annual Apportionment Attendance 320 Report completed in July, actual EMD data reflecting actual FTES per course and discipline will be used in this reconciliation.

2. Actual FTES data will be categorized into its respective areas of STEM, Liberal Arts, CTE and College Specific.

3. The cost per FTES workbook that calculates the medians for the instructional as well as the non-instructional categories will remain the same. Actual FTES from the EMD will be applied to these medians as was previously calculated using the target FTES. The escalation factors applied to these medians will not change.

4. Actual FTES will be used in the direct instructional and non-instructional revenue allocation to realign the revenue with actual FTES. The reconciled BAM percentage will be used to allocate apportionment and non-specific revenue during the final budget process for that fiscal year.

5. Actual apportionment and non-specific revenue will be used in the reconciliation process.

6. Actual apportionment and non-specific revenue will be realigned in the financial software to reflect actual FTES and the reconciled revenue.

FY 2025-2026 Final Budget
Actual FY 24/25 Ending Balance Calculation

FY 2024/25 ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2024/25	**$ 11,408,565**	**$ 8,870,470**	**$ (3,840,447)**	**$ 27,252,142**	**$ 43,690,730**
Contingency Budget from FY 2024/25 (object code 7910)	30,717,754	-	-	-	30,717,754
Unaudited Beginning Balance, FY 2024/25	42,126,319	8,870,470	(3,840,447)	27,252,142	74,408,484
FY 19/20 General Apportionment Adjustment	-	-	-	-	-
Adjusted FY 2024/25 Beginning Balance	$ 42,126,319	$ 8,870,470	$ (3,840,447)	$ 27,252,142	$ 74,408,484
FY 2024/25 Actual Revenue	$ 1,553,031	$ 71,651,021	$ 79,360,515	$ 173,154,822	$ 325,719,389
Total FY 2024/25 Revenue	$ 1,553,031	$ 71,651,021	$ 79,360,515	$ 173,154,822	$ 325,719,389
FY 2024/25 Total Available Funds	$ 43,679,350	$ 80,521,491	$ 75,520,068	$ 200,406,964	$ 400,127,873
FY 2024/25 Actual Expenses	$ (44,488,612)	$ (63,057,089)	$ (64,666,420)	$ (145,090,131)	$ (317,302,252)
Distribute DO Expenses based on FY 2024/25 Revenue Ratio	43,813,285	(9,482,508)	(10,831,520)	(23,499,257)	-
Interfund Transfers (7390)	-	(380,000)	(380,000)	(610,000)	(1,370,000)
Intrafund Transfers (8999)	(390,480)	(799,419)	(763,840)	(2,009,358)	(3,963,097)
Total Expenses	$ (1,065,807)	$ (73,719,016)	$ (76,641,780)	$ (171,208,746)	(322,635,349)
Actual Ending Balance FY 2024/25	$ 42,613,543	$ 6,802,475	$ (1,121,712)	$ 29,198,218	77,492,524

FY 2025/26 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Estimated Beginning Balance - FY 2025/26	$ 11,895,789	$ 6,802,475	$ (1,121,712)	$ 29,198,218	$ 46,774,770
Contingency Budget from FY 2024/25 (object code 7910)	$ 30,717,754	$ -	$ -	$ -	$ 30,717,754
Estimated Beginning Balance, FY 2025/26	**$ 42,613,543**	**$ 6,802,475**	**$ (1,121,712)**	**$ 29,198,218**	**$ 77,492,524**

NON-SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	$ 507,000	$ 68,737,794	$ 75,427,159	$ 169,491,160	$ 314,163,113
Total Revenue	$ 507,000	$ 68,737,794	$ 75,427,159	$ 169,491,160	$ 314,163,113
Expenditure Budget Excluding Special Project Programs	$ (49,908,924)	$ (58,539,098)	$ (62,712,577)	$ (138,657,521)	$ (309,818,120)
Distribute DO Expenses based on Revenue Ratio	$ 49,401,924	$ (10,814,325)	$ (11,886,678)	$ (26,700,921)	$ -
Adjusted Expenditure Budget Excluding Special Project Programs	$ (507,000)	$ (69,353,423)	$ (74,599,255)	$ (165,358,442)	$ (309,818,120)
Intrafund /Interfund Transfers					
Ongoing - intrafund Transfers (8999)	$ (103,175)	$ (329,985)	$ (221,550)	$ (844,665)	$ (1,499,375)
Ongoing - interfund Transfers (7390)	-	(1,056,924)	(1,186,855)	(2,979,221)	(5,223,000)
Total Interfund/Intrafund Transfer	$ (103,175)	$ (1,386,909)	$ (1,408,405)	$ (3,823,886)	$ (6,722,375)
Allocate District Intrafund Based on Revenue Ratio	$ 103,175	$ (22,586)	$ (24,825)	$ (55,764)	$ -
Total Expenditures	$ (507,000)	$ (70,762,918)	$ (76,032,485)	$ (169,238,092)	$ (316,540,495)
Net Ongoing Budget	$ -	$ (2,025,124)	$ (605,326)	$ 253,068	$ (2,377,382)

FY 2025-2026 Final Budget
Actual FY 24/25 Ending Balance Calculation

SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	$ 43,870	$ 1,068,265	$ 726,869	$ 2,702,169	$ 4,541,173
Specific Expenditure Budget					
District Office Set-Aside	$ (727,859)	$ -	$ -	$ -	$ (727,859)
Non-Resident Base Budget (SPP 729)	-	(1,079,323)	(456,778)	-	(1,536,101)
Budget Savings Distribution 22/23 (SPP 567)	-	(457,087)	(1,622,241)	(1,602,339)	(3,681,667)
College 1% Contingency (SPP 560)	-	(3,922)	(540,499)	-	(544,421)
Budget Savings Distribution 17/18 (SPP 738)	(1,177)	(25,593)	(521,712)	(60,725)	(609,207)
Permanent Salary Savings (SPP 997)	(851,974)	(673,528)	(656,192)	(4,062,240)	(6,243,934)
IDC Distribution Holding Account (SPP 797)	(1,971,783)	(2,559,317)	(1,376,397)	(4,977,638)	(10,885,135)
FY 17-18 Summer Shift Add'l Apport Alloc (SPP 716)	(890,521)	(188,331)	(277,231)	(70,335)	(1,426,418)
RCC TSS Renovation (SPP 632)	-	-	-	(394,268)	(394,268)
RCC MakerSpace Project (SPP 634)	-	-	-	-	-
RCC Football Field & Running Track (SPP 640)	-	-	-	(267,226)	(267,226)
RCC STEM Engagement Center (SPP 642)	-	-	-	(1,367,724)	(1,367,724)
RCC LS/PS Reconstruction (SPP 841)	-	-	-	(488,073)	(488,073)
MVC Student Services Welcome Center (SPP 890)	-	-	(584,995)	-	(584,995)
NC CACT Relocation to STEM 100 (SPP 811)	-	(4,735,622)	-	-	(4,735,622)
Contracts/Licenses Holding Account Awaiting Distribution	(500,000)	-	-	-	(500,000)
Special Project Program Costs	(2,207,119)	(841,455)	(541,742)	(1,558,428)	(5,148,744)
Total Expenditures	$ (7,150,433)	$ (10,564,178)	$ (6,577,787)	$ (14,848,996)	(39,141,394)
Specific - Interfund Transfers (7390)	$ -	$ -	$ -	$ -	$ -
Specific - Intrafund Transfers (8999)	-	382,942	27,289	(1,645,995)	(1,235,764)
Total Interfund/Intrafund Transfer	$ -	$ 382,942	$ 27,289	$ (1,645,995)	$ (1,235,764)
Total Expenditures	$ (7,150,433)	$ (10,181,236)	$ (6,550,498)	$ (16,494,991)	$ (40,377,158)
Net One-Time/Special/Specific	$ (7,106,563)	$ (9,112,971)	$ (5,823,629)	$ (13,792,822)	$ (35,835,985)

Estimated Ending Balance - FY 2025/26	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	$ (7,106,563)	$ (11,138,095)	$ (6,428,955)	$ (13,539,754)	$ (38,213,367)
Contingency/Reserves	$ 35,506,980	$ (4,335,620)	$ (7,550,667)	$ 15,658,464	$ 39,279,157
Adjust FY 2024/25 to FY 2025/26 Contingency Change	8,561,403	(1,874,133)	(2,059,973)	(4,627,297)	-
Adusted Contingency/Reserves	$ 44,068,383	$ (6,209,753)	$ (9,610,640)	$ 11,031,167	$ 39,279,157
Estimated Ending Balance - FY 2025/26	$ 4,789,226	$ (6,209,753)	$ (9,610,640)	$ 11,031,167	$ -
Estimated Contingency/Reserve - FY 2025/26	$ 39,279,157	$ -	$ -	$ -	$ 39,279,157
Total Estimated Ending Balance - FY 2025/26	$ 44,068,383	$ (6,209,753)	$ (9,610,640)	$ 11,031,167	39,279,157

Budget Allocation Model
FY 2025-26 FINAL BUDGET
BASED ON FY 23/24 DATA

25/26 Revenue Allocation

Direct Instructional, Academic Affairs, Student Services, Business Services, Planning & Development and Other Costs

Norco College			
Total FTES		7,861	
Direct Instructional & Academic Affairs Costs		43,738,753	
Student Services, Business Services, and Other		24,351,995	
Total Norco College	$	68,090,748	21.8905%
Moreno Valley College			
Total FTES		8,133	
Direct Instructional & Academic Affairs Costs		49,647,392	
Student Services, Business Services, and Other		25,195,264	
Total Moreno Valley College	$	74,842,656	24.0612%
Riverside City College			
Total FTES		18,459	
Direct Instructional & Academic Affairs Costs		110,932,920	
Student Services, Business Services, and Other		57,185,354	
Total Riverside City College	$	168,118,274	54.0483%

FY 2025/26 FINAL BUDGET

APPORTIONMENT DISTRIBUTION		
FY 2025/26 Total Revenues		318,704,286
Less, FY 2025/26 Specific Revenue		(7,652,608)
FY 2025/26 Apportionment and Non-Specific Revenues		311,051,678
Net FY 2025/26 Apportionment and Non-Specific Revenues for Distribution	**$**	**311,051,678**

FY 2025-26 FINAL BUDGET REVENUE ALLOCATION
Direct Instructional & Academic Affairs
FY 23-24 Median Cost and Using Contract, COLA & STRS for Projected Cost Increase

Norco College

Direct Instructional & Academic Affairs Costs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
STEM courses	$ 5,662	$ 5,723	$ 5,855	2,245.80	13,149,159
Liberal Arts courses	$ 5,301	$ 5,358	$ 5,481	3,721.98	20,400,172
CTE courses	$ 5,518	$ 5,577	$ 5,705	1,110.14	6,333,349
				7,077.92	$ 39,882,680

Unique Programs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
Architecture	$ 4,195	$ 4,240	$ 4,338	30.83	133,745
Athletics	$ 9,274	$ 9,373	$ 9,589	39.32	377,031
Construction Technology	$ 6,028	$ 6,093	$ 6,233	109.76	684,177
Drafting Technology	$ 4,712	$ 4,762	$ 4,872	109.44	533,186
Electrician/Electronics	$ 3,263	$ 3,298	$ 3,374	196.68	663,595
Game Development	$ 4,355	$ 4,402	$ 4,503	175.47	790,095
Manufacturing Technology	$ 6,240	$ 6,307	$ 6,452	52.41	338,141
Music Industry Studies	$ 4,726	$ 4,777	$ 4,887	68.78	336,103
				782.69	3,856,073
				7,860.61	**43,738,753**

Moreno Valley College

Direct Instructional & Academic Affairs Costs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
STEM courses	5,662	$ 5,723	$ 5,855	1,753.27	10,265,396
Liberal Arts courses	5,301	$ 5,358	$ 5,481	4,138.14	22,681,145
CTE courses	5,518	$ 5,577	$ 5,705	974.73	5,560,835
				6,866.14	38,507,376

Unique Programs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
Administration of Justice BCTC	10,145	$ 10,254	$ 10,490	621.44	6,518,794
Dental Assist	12,239	$ 12,370	$ 12,655	52.09	659,224
Dental hygiene	14,290	$ 14,443	$ 14,775	57.68	852,239
Emergency Medical	6,332	$ 6,400	$ 6,547	245.92	1,609,947
Fire Tech	5,038	$ 5,092	$ 5,209	199.75	1,040,569
Med Asst	4,947	$ 5,000	$ 5,115	89.79	459,243
				1,266.67	11,140,016
				8,132.81	**49,647,392**

Riverside City College

Direct Instructional & Academic Affairs Costs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
STEM courses	5,662	$ 5,723	$ 5,855	3,407.76	19,952,435
Liberal Arts courses	5,301	$ 5,358	$ 5,481	8,803.22	48,250,449
CTE courses	5,518	$ 5,577	$ 5,705	2,479.75	14,146,974
				14,690.73	82,349,858

Unique Programs	FY 23/24 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 24/25 Contract, COLA & STRS Increase of 1.07%	FY 25/26 Contract, COLA & STRS Increase of 2.03%	Target FTES FY 25/26 Incls. Res & Non-Res CR Non-Credit	BAM FY 25/26 Revenue
Air Conditioning & Refrigeration	4,755	$ 4,806	$ 4,917	187.91	923,892
Energy Systems Technology	2,728	$ 2,757	$ 2,820	23.00	64,858
Applied Digital Media & Printing	4,438	$ 4,485	$ 4,588	256.25	1,175,672
Athletics	8,413	$ 8,503	$ 8,699	1,223.31	10,641,726
Automotive Body & Technology	5,993	$ 6,057	$ 6,196	98.61	611,020
Automotive Technology	6,284	$ 6,351	$ 6,497	222.00	1,442,308
Cosmetology	5,938	$ 6,002	$ 6,140	305.98	1,878,813
Culinary Arts	6,602	$ 6,673	$ 6,826	157.15	1,072,777
Film, Television & Video	5,597	$ 5,657	$ 5,787	123.79	716,315
Nursing Assistant Training Program	3,793	$ 3,834	$ 3,922	84.86	332,833
Nursing	59,963	$ 60,605	$ 61,999	42.64	2,643,643
Nursing Learning Laboratory	1,605	$ 1,622	$ 1,659	357.68	593,445
Paralegal Studies	3,695	$ 3,735	$ 3,821	47.40	181,136
Registered Nurse	10,736	$ 10,851	$ 11,101	506.04	5,617,700
Welding	5,050	$ 5,104	$ 5,221	131.58	686,924
				3,768.20	28,583,062
				18,458.93	**110,932,920**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
STEM	**FY 23/24 FTES**
Norco College	
STEM	10,928,833
STEM FTES	2,104
Cost Per FTES - STEM	**5,194**
Moreno Valley College	
STEM	9,461,927
STEM FTES	1,480
Cost Per FTES - STEM	**6,392**
Riverside City College	
STEM	20,799,318
STEM FTES	3,673
Cost Per FTES - STEM	**5,662**
FY 23/24 Median FTES	**2,104**
FY 23/24 Median Cost Per FTES	**5,662**
Liberal Arts	**FY 23/24 FTES**
Norco College	
Liberal Arts	19,476,677
Liberal Arts FTES	3,674
Cost Per FTES - Liberal Arts	**5,301**
Moreno Valley College	
Liberal Arts	19,725,711
Liberal Arts FTES	3,462
Cost Per FTES - Liberal Arts	**5,699**
Riverside City College	
Liberal Arts	41,959,803
Liberal Arts FTES	8,121
Cost Per FTES - Liberal Arts	**5,167**
FY 23/24 Median FTES	**3,674**
FY 23/24 Median Cost Per FTES	**5,301**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
CTE	**FY 23/24 FTES**
Norco College	
CTE	4,754,687
CTE FTES	846
Cost Per FTES - CTE	**5,617**
Moreno Valley College	
CTE	4,533,624
CTE FTES	822
Cost Per FTES - CTE	**5,518**
Riverside City College	
CTE	8,487,255
CTE FTES	2,087
Cost Per FTES - CTE	**4,066**
FY 23/24 Median FTES	**846**
FY 23/24 Median Cost Per FTES	**5,518**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Norco College - UNIQUE	**FY 23/24**	
Architecture	**EMD Data**	**Calculations**
Actual FTES from EMD	20.78	
Potential FTES from EMD	30.60	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.68	
Total Instructional Payroll, Fixed Charges & H&W from Tab	94,683.79	
Adjusted Instructional Costs specific to this discipline		64,298.34
Materials, Services, Capital Outlay Specific to this Discipline	1,524.14	
Academic Affairs Non-Instructional Costs specific to this discipline	21,352.93	
Total adjusted Unique disipline expenses		87,175.41
Architecture Calculated Cost/FTES		**4,195.16**
Athletics	**EMD Data**	**Calculations**
Actual FTES from EMD	33.30	
Potential FTES from EMD	39.32	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.85	
Total Instructional Payroll, Fixed Charges & H&W from Tab	318,765.52	
Adjusted Instructional Costs specific to this discipline		269,961.64
Materials, Services, Capital Outlay Specific to this Discipline	4,637.43	
Academic Affairs Non-Instructional Costs specific to this discipline	34,218.13	
Total adjusted Unique disipline expenses		308,817.20
Athletics Calculated Cost/FTES		**9,273.79**
Construction Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	37.78	
Potential FTES from EMD	58.96	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.64	
Total Instructional Payroll, Fixed Charges & H&W from Tab	287,882.45	
Adjusted Instructional Costs specific to this discipline		184,467.42
Materials, Services, Capital Outlay Specific to this Discipline	4,463.44	
Academic Affairs Non-Instructional Costs specific to this discipline	38,821.65	
Total adjusted Unique disipline expenses		227,752.51
Construction Technology Calculated Cost/FTES		**6,028.39**
Drafting	**EMD Data**	**Calculations**
Actual FTES from EMD	70.92	
Potential FTES from EMD	112.29	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.63	
Total Instructional Payroll, Fixed Charges & H&W from Tab	404,030.08	
Adjusted Instructional Costs specific to this discipline		255,176.89
Materials, Services, Capital Outlay Specific to this Discipline	6,119.26	
Academic Affairs Non-Instructional Costs specific to this discipline	72,875.37	
Total adjusted Unique disipline expenses		334,171.52
Drafting Calculated Cost/FTES		**4,711.95**

FY 23/24 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)

Electrician/Electronics	**EMD Data**	**Calculations**
Actual FTES from EMD	129.65	
Potential FTES from EMD	179.19	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.72	
Total Instructional Payroll, Fixed Charges & H&W from Tab	392,184.07	
Adjusted Instructional Costs specific to this discipline		283,758.38
Materials, Services, Capital Outlay Specific to this Discipline	6,062.53	
Academic Affairs Non-Instructional Costs specific to this discipline	133,224.64	
Total adjusted Unique disipline expenses		423,045.55
Electrician/Electronics Calculated Cost/FTES		**3,262.98**
Game Development	**EMD Data**	**Calculations**
Actual FTES from EMD	111.60	
Potential FTES from EMD	173.30	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.64	
Total Instructional Payroll, Fixed Charges & H&W from Tab	563,268.72	
Adjusted Instructional Costs specific to this discipline		362,728.15
Materials, Services, Capital Outlay Specific to this Discipline	8,583.09	
Academic Affairs Non-Instructional Costs specific to this discipline	114,676.97	
Total adjusted Unique disipline expenses		485,988.21
Game Development Calculated Cost/FTES		**4,354.73**
Manufacturing Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	38.57	
Potential FTES from EMD	62.87	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.61	
Total Instructional Payroll, Fixed Charges & H&W from Tab	316,811.37	
Adjusted Instructional Costs specific to this discipline		194,360.02
Materials, Services, Capital Outlay Specific to this Discipline	6,677.50	
Academic Affairs Non-Instructional Costs specific to this discipline	39,633.43	
Total adjusted Unique disipline expenses		240,670.95
Manufacturing Technology Calculated Cost/FTES		**6,239.85**
Music Industry Studies	**EMD Data**	**Calculations**
Actual FTES from EMD	36.59	
Potential FTES from EMD	68.10	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.54	
Total Instructional Payroll, Fixed Charges & H&W from Tab	244,390.27	
Adjusted Instructional Costs specific to this discipline		131,310.43
Materials, Services, Capital Outlay Specific to this Discipline	4,001.60	
Academic Affairs Non-Instructional Costs specific to this discipline	37,598.84	
Total adjusted Unique disipline expenses		172,910.87
Music Industry Studies Calculated Cost/FTES		**4,725.63**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Moreno Valley College - UNIQUE	**FY 23/24**	
Administration of Justice	**EMD Data**	**Calculations**
Actual FTES from EMD	277.59	
Potential FTES from EMD	280.19	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.99	
Total Instructional Payroll, Fixed Charges & H&W from Tab	2,196,925.90	
Adjusted Instructional Costs specific to this discipline		2,176,539.71
Materials, Services, Capital Outlay Specific to this Discipline	274,283.88	
Academic Affairs Non-Instructional Costs specific to this discipline	365,277.08	
Total adjusted Unique disipline expenses		2,816,100.67
Administration of Justice Calculated Cost/FTES		**10,144.82**
Dental Assistant	**EMD Data**	**Calculations**
Actual FTES from EMD	50.68	
Potential FTES from EMD	47.69	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.06	
Total Instructional Payroll, Fixed Charges & H&W from Tab	510,044.13	
Adjusted Instructional Costs specific to this discipline		542,022.15
Materials, Services, Capital Outlay Specific to this Discipline	11,585.33	
Academic Affairs Non-Instructional Costs specific to this discipline	66,689.15	
Total adjusted Unique disipline expenses		620,296.63
Dental Assistant Calculated Cost/FTES		**12,239.48**
Dental Hygiene	**EMD Data**	**Calculations**
Actual FTES from EMD	65.70	
Potential FTES from EMD	73.11	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.90	
Total Instructional Payroll, Fixed Charges & H&W from Tab	818,771.91	
Adjusted Instructional Costs specific to this discipline		735,786.00
Materials, Services, Capital Outlay Specific to this Discipline	116,632.19	
Academic Affairs Non-Instructional Costs specific to this discipline	86,453.78	
Total adjusted Unique disipline expenses		938,871.97
Dental Hygiene Calculated Cost/FTES		**14,290.29**
Emergency Medical	**EMD Data**	**Calculations**
Actual FTES from EMD	305.46	
Potential FTES from EMD	283.52	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.08	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,328,504.66	
Adjusted Instructional Costs specific to this discipline		1,431,310.08
Materials, Services, Capital Outlay Specific to this Discipline	100,798.65	
Academic Affairs Non-Instructional Costs specific to this discipline	401,950.85	
Total adjusted Unique disipline expenses		1,934,059.58
Emergency Medical Calculated Cost/FTES		**6,331.63**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Fire Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	414.83	
Potential FTES from EMD	591.39	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.70	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,271,202.97	
Adjusted Instructional Costs specific to this discipline		891,684.22
Materials, Services, Capital Outlay Specific to this Discipline	652,507.54	
Academic Affairs Non-Instructional Costs specific to this discipline	545,869.42	
Total adjusted Unique disipline expenses		2,090,061.18
Fire Technology Calculated Cost/FTES		**5,038.36**
Medical Assistant	**EMD Data**	**Calculations**
Actual FTES from EMD	75.51	
Potential FTES from EMD	88.55	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.85	
Total Instructional Payroll, Fixed Charges & H&W from Tab	314,749.74	
Adjusted Instructional Costs specific to this discipline		268,399.24
Materials, Services, Capital Outlay Specific to this Discipline	5,758.89	
Academic Affairs Non-Instructional Costs specific to this discipline	99,362.63	
Total adjusted Unique disipline expenses		373,520.76
Medical Assistant Calculated Cost/FTES		**4,946.64**
Riverside City College - UNIQUE	**FY 23/24**	
Air Conditioning Refrigeration	**EMD Data**	**Calculations**
Actual FTES from EMD	171.68	
Potential FTES from EMD	159.70	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.08	
Total Instructional Payroll, Fixed Charges & H&W from Tab	613,728.15	
Adjusted Instructional Costs specific to this discipline		659,767.37
Materials, Services, Capital Outlay Specific to this Discipline	9,960.92	
Academic Affairs Non-Instructional Costs specific to this discipline	146,554.37	
Total adjusted Unique disipline expenses		816,282.66
Air Conditioning Refrigeration Calculated Cost/FTES		**4,754.68**
Energy Systems Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	20.10	
Potential FTES from EMD	22.16	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.91	
Total Instructional Payroll, Fixed Charges & H&W from Tab	41,470.91	
Adjusted Instructional Costs specific to this discipline		37,615.76
Materials, Services, Capital Outlay Specific to this Discipline	57.12	
Academic Affairs Non-Instructional Costs specific to this discipline	17,158.33	
Total adjusted Unique disipline expenses		54,831.21
Energy Systems Technology Calculated Cost/FTES		**2,727.92**

FY 23/24 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)

Applied Digital Media & Printing	**EMD Data**	**Calculations**
Actual FTES from EMD	236.13	
Potential FTES from EMD	228.40	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.03	
Total Instructional Payroll, Fixed Charges & H&W from Tab	806,714.11	
Adjusted Instructional Costs specific to this discipline		834,016.65
Materials, Services, Capital Outlay Specific to this Discipline	12,353.51	
Academic Affairs Non-Instructional Costs specific to this discipline	201,572.01	
Total adjusted Unique disipline expenses		1,047,942.17
Applied Digital Media & Printing Calculated Cost/FTES		**4,437.99**
Athletics	**EMD Data**	**Calculations**
Actual FTES from EMD	476.43	
Potential FTES from EMD	495.55	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.96	
Total Instructional Payroll, Fixed Charges & H&W from Tab	3,398,862.10	
Adjusted Instructional Costs specific to this discipline		3,267,722.47
Materials, Services, Capital Outlay Specific to this Discipline	333,838.77	
Academic Affairs Non-Instructional Costs specific to this discipline	406,703.73	
Total adjusted Unique disipline expenses		4,008,264.97
Athletics Calculated Cost/FTES		**8,413.12**
Automotive Body Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	84.08	
Potential FTES from EMD	86.87	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.97	
Total Instructional Payroll, Fixed Charges & H&W from Tab	440,395.49	
Adjusted Instructional Costs specific to this discipline		426,251.33
Materials, Services, Capital Outlay Specific to this Discipline	5,893.07	
Academic Affairs Non-Instructional Costs specific to this discipline	71,774.76	
Total adjusted Unique disipline expenses		503,919.16
Automotive Body Technology Calculated Cost/FTES		**5,993.33**
Automotive Technology	**EMD Data**	**Calculations**
Actual FTES from EMD	182.67	
Potential FTES from EMD	151.41	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.21	
Total Instructional Payroll, Fixed Charges & H&W from Tab	808,299.19	
Adjusted Instructional Costs specific to this discipline		975,180.06
Materials, Services, Capital Outlay Specific to this Discipline	16,760.61	
Academic Affairs Non-Instructional Costs specific to this discipline	155,935.96	
Total adjusted Unique disipline expenses		1,147,876.63
Automotive Technology Calculated Cost/FTES		**6,283.88**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Cosmetology	**EMD Data**	**Calculations**
Actual FTES from EMD	381.96	
Potential FTES from EMD	375.15	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.02	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,870,223.07	
Adjusted Instructional Costs specific to this discipline		1,904,172.74
Materials, Services, Capital Outlay Specific to this Discipline	37,965.29	
Academic Affairs Non-Instructional Costs specific to this discipline	326,059.56	
Total adjusted Unique disipline expenses		2,268,197.59
Cosmetology Calculated Cost/FTES		**5,938.31**
Culinary Arts	**EMD Data**	**Calculations**
Actual FTES from EMD	182.65	
Potential FTES from EMD	249.86	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.73	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,313,519.70	
Adjusted Instructional Costs specific to this discipline		960,195.20
Materials, Services, Capital Outlay Specific to this Discipline	89,823.86	
Academic Affairs Non-Instructional Costs specific to this discipline	155,918.89	
Total adjusted Unique disipline expenses		1,205,937.95
Culinary Arts Calculated Cost/FTES		**6,602.45**
Film, Television & Video	**EMD Data**	**Calculations**
Actual FTES from EMD	120.83	
Potential FTES from EMD	122.50	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.99	
Total Instructional Payroll, Fixed Charges & H&W from Tab	571,628.27	
Adjusted Instructional Costs specific to this discipline		563,835.46
Materials, Services, Capital Outlay Specific to this Discipline	9,247.77	
Academic Affairs Non-Instructional Costs specific to this discipline	103,146.34	
Total adjusted Unique disipline expenses		676,229.57
Film, Television & Video Calculated Cost/FTES		**5,596.54**
Nursing Assistant Training	**EMD Data**	**Calculations**
Actual FTES from EMD	109.31	
Potential FTES from EMD	123.02	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.89	
Total Instructional Payroll, Fixed Charges & H&W from Tab	352,116.97	
Adjusted Instructional Costs specific to this discipline		312,875.19
Materials, Services, Capital Outlay Specific to this Discipline	8,440.47	
Academic Affairs Non-Instructional Costs specific to this discipline	93,312.31	
Total adjusted Unique disipline expenses		414,627.97
Nursing Assistant Training Calculated Cost/FTES		**3,793.14**

FY 23/24 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Nursing	**EMD Data**	**Calculations**
Actual FTES from EMD	21.84	
Potential FTES from EMD	24.52	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.89	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,420,671.55	
Adjusted Instructional Costs specific to this discipline		1,265,394.24
Materials, Services, Capital Outlay Specific to this Discipline	25,556.72	
Academic Affairs Non-Instructional Costs specific to this discipline	18,643.68	
Total adjusted Unique disipline expenses		1,309,594.64
Nursing Calculated Cost/FTES		**59,963.12**
Nursing Learning Laboratory	**EMD Data**	**Calculations**
Actual FTES from EMD	210.24	
Potential FTES from EMD	189.26	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.11	
Total Instructional Payroll, Fixed Charges & H&W from Tab	140,175.58	
Adjusted Instructional Costs specific to this discipline		155,714.43
Materials, Services, Capital Outlay Specific to this Discipline	2,281.27	
Academic Affairs Non-Instructional Costs specific to this discipline	179,471.05	
Total adjusted Unique disipline expenses		337,466.75
Nursing Learning Laboratory Calculated Cost/FTES		**1,605.15**
Paralegal Studies	**EMD Data**	**Calculations**
Actual FTES from EMD	41.80	
Potential FTES from EMD	52.10	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.80	
Total Instructional Payroll, Fixed Charges & H&W from Tab	143,435.97	
Adjusted Instructional Costs specific to this discipline		115,079.15
Materials, Services, Capital Outlay Specific to this Discipline	3,707.38	
Academic Affairs Non-Instructional Costs specific to this discipline	35,682.51	
Total adjusted Unique disipline expenses		154,469.04
Paralegal Studies Calculated Cost/FTES		**3,695.43**
Registered Nurse	**EMD Data**	**Calculations**
Actual FTES from EMD	457.12	
Potential FTES from EMD	486.58	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.94	
Total Instructional Payroll, Fixed Charges & H&W from Tab	4,709,861.75	
Adjusted Instructional Costs specific to this discipline		4,424,703.04
Materials, Services, Capital Outlay Specific to this Discipline	92,853.09	
Academic Affairs Non-Instructional Costs specific to this discipline	390,219.78	
Total adjusted Unique disipline expenses		4,907,775.91
Registered Nurse Calculated Cost/FTES		**10,736.30**

FY 23/24 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)

Welding	**EMD Data**	**Calculations**
Actual FTES from EMD	127.12	
Potential FTES from EMD	134.83	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.94	
Total Instructional Payroll, Fixed Charges & H&W from Tab	554,718.59	
Adjusted Instructional Costs specific to this discipline		522,998.05
Materials, Services, Capital Outlay Specific to this Discipline	10,389.07	
Academic Affairs Non-Instructional Costs specific to this discipline	108,515.79	
Total adjusted Unique disipline expenses		641,902.91
Welding Calculated Cost/FTES		**5,049.58**

FY 2025-26 FINAL BUDGET REVENUE ALLOCATION REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, PLANNING & DEVELOPMENT AND OTHER FY 23/24 Median Cost and Using Contract, COLA & STRS Projected Cost Increase		
Net FY 2025-26 Total Apportionment and Non-Specific		**311,051,678**
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)		**204,319,065**
Difference to Split Between Student Services + Business Services + Other Costs	**$**	**106,732,613**

2025/26 REVENUE ALLOCATION - STUDENT SERVICES, BUSINESS SERVICES, PLANNING & DEVELOPMENT AND OTHER COSTS

Student Services, Business Services, Planning & Development & Other Costs	District-Wide FY 23/24 SS, BS, P&D and Other Cost/FTES - MEDIAN COST	FY 24/25 Contract, COLA & STRS of 1.07%	FY 25/26 Contract, COLA & STRS of 2.30%	Target FTES FY 25/26	Calculated BAM FY 25/26 Allocation	Weighted %	Adjusted Allocation Student Srvcs, Business Srvcs, Plnng Dvlpt + Other
NC -Student Srvcs, Business Srvcs, Plnnng & Dvlpt & Other Costs/Total FTES	$ 3,740	$ 3,780	$ 3,867	7,860.61	30,396,979	22.82%	24,351,995
MVC -Student Srvcs, Business Srvcs, Plnnng & Dvlpt & Other Costs/Total FTES	$ 3,740	$ 3,780	$ 3,867	8,132.81	31,449,576	23.61%	25,195,264
RCC -Student Srvcs, Business Srvcs, Plnnng & Dvlpt & Other Costs/Total FTES	$ 3,740	$ 3,780	$ 3,867	18,458.93	71,380,682	53.58%	57,185,354
				34,452.35	133,227,237	100.00%	**106,732,613**

FY 23/24 Median Cost
Remaining Category Costs - Student Service, Business Services, Planning & Development and Other
District-Wide Median

	FY 23/24
Norco College	
Total Student Srvcs, Business Srvcs, Plnng & Dvlpt & Other Costs	25,898,736
Total NC FTES	7,104
Total SS, BS, Other Cost Per FTES	**3,646**
Moreno Valley College	
Total Student Srvcs, Business Srvcs, Plnng & Dvlpt & Other Costs	26,036,876
Total MVC FTES	6,953
Total SS, BS, Other Cost Per FTES	**3,745**
Riverside City College	
Total Student Srvcs, Business Srvcs, Plnng & Dvlpt & Other Costs	62,485,515
Total RCC FTES	16,706
Total SS, BS, Other Cost Per FTES	**3,740**
District-Wide FY 23/24 SS, BS, P&D, Other FTES Median	**7,104**
District-Wide FY 23/24 SS, BS, P&D, Other Cost Per FTES Median	**3,740**

Moreno Valley College FTES Model by Discipline
FY 23/24 Actuals

School	TOPS	Course Code	Description	Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Planning and Development costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs + Planning & Development	Total Student Services + Business Services + Other Costs + Planning & Development/Total FTES Percentage	GRAND TOTAL $ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other Costs + Total Planning & Development	Grand Total Divided by FTES = cost per FTES
				6,953.15	42,888,631.00	6,168.23	6,494,057.87	17,884,575.83	805,502.50	852,739.97	26,036,876.17	3,744.62	68,925,507.17	9,912.85
STEM				1,480.28	9,461,927.32	6,391.98	1,382,542.26	3,807,508.82	171,486.18	181,542.76	5,543,080.02	3,744.62	15,005,007.34	10,136.60
FQE	19110	AST	Astronomy	8.80	34,409.50	3,910.17	8,218.93	22,634.96	1,019.44	1,079.24	32,952.57	3,744.61	67,362.07	7,654.78
FQE	040X0	BIO	Biology/Micro/Anatomy & Physiology	475.81	2,878,315.21	6,049.30	444,393.93	1,223,856.82	55,121.22	58,353.73	1,781,725.70	3,744.62	4,660,040.91	9,793.91
FQE	19050	CHE	Chemistry	161.90	1,187,564.61	7,335.17	151,210.31	416,431.81	18,755.65	19,855.55	606,253.32	3,744.62	1,793,817.93	11,079.79
FQE	08370	HES	Health Education	79.29	336,052.36	4,238.27	74,054.76	203,946.13	9,185.52	9,724.19	296,910.60	3,744.62	632,962.96	7,982.89
FQE	0835X/ 12700	KIN	Kinesiology	130.05	777,860.29	5,981.24	121,463.25	334,508.69	15,065.92	15,949.44	486,987.30	3,744.62	1,264,847.59	9,725.86
FQC	17010/ 49304	MAT	Math	575.34	3,690,065.83	6,413.71	537,352.32	1,479,863.35	66,651.49	70,560.17	2,154,427.33	3,744.62	5,844,493.16	10,158.33
FQE	19020	PHY	Physics	49.09	557,659.52	11,359.94	45,848.76	126,267.06	5,686.94	6,020.44	183,823.20	3,744.62	741,482.72	15,104.56
Liberal Arts				3,461.52	19,725,711.41	5,698.57	3,232,967.99	8,903,564.13	401,007.19	424,523.61	12,962,062.92	3,744.62	32,687,774.33	9,443.19
FTA	21050	ADJ	Admin. Of Justice	109.95	787,348.11	7,160.97	102,690.39	282,808.38	12,737.39	13,484.36	411,720.52	3,744.62	1,199,068.63	10,905.58
FOA	08500	ASL	Am Sign Lang	95.27	479,889.71	5,037.15	88,979.66	245,049.16	11,036.76	11,683.99	356,749.57	3,744.62	836,639.28	8,781.77
FOA	10020	AHS	Art History	58.48	593,219.98	10,143.98	54,618.77	150,419.59	6,774.74	7,172.03	218,985.13	3,744.62	812,205.11	13,888.60
FOA	2202X	ANT	Anthropology	141.44	736,880.51	5,209.85	132,101.21	363,805.53	16,385.42	17,346.32	529,638.48	3,744.62	1,266,518.99	8,954.46
FOA	1002X	ART	Art	133.61	419,605.73	3,140.53	124,788.20	343,665.56	15,478.34	16,386.04	500,318.14	3,744.62	919,923.87	6,885.14
FOA	10080	DAN	Dance	11.03	46,110.17	4,180.43	10,301.73	28,370.86	1,277.79	1,352.73	41,303.11	3,744.62	87,413.28	7,925.05
FOA	22040	ECO	Economics	76.80	441,088.55	5,743.34	71,729.17	197,541.46	8,897.06	9,418.81	287,586.50	3,744.62	728,675.05	9,487.96
FNC	08020	ILA	Educational Aide (Teacher Asst)	-	7.41	-	-	-	-	-	-	-	7.41	-
FNC	150X0	ENG	English	855.41	4,834,524.83	5,651.70	798,930.28	2,200,246.65	99,096.80	104,908.18	3,203,181.91	3,744.62	8,037,706.74	9,396.32
FST	150X0	FST	Intro to Film Studies	2.70	26,001.61	9,630.23	2,521.73	6,944.82	312.79	331.13	10,110.47	3,744.62	36,112.08	13,374.84
FNC	49302/ 49308	ESL	English as a Second Language	26.44	311,954.44	11,798.58	24,694.26	68,007.76	3,063.00	3,242.62	99,007.64	3,744.62	410,962.08	15,543.20
FOA	49301	GUI	Guidance	97.09	626,520.74	6,452.99	90,679.49	249,730.48	11,247.60	11,907.20	363,564.77	3,744.62	990,085.51	10,197.61
FOA	22060	GEG	Geography	188.75	1,009,960.55	5,350.78	176,287.50	485,494.16	21,866.15	23,148.45	706,796.26	3,744.62	1,716,756.81	9,095.40
FOA	22050	HIS	History	332.10	1,254,043.23	3,776.10	310,172.60	854,212.50	38,472.83	40,729.01	1,243,586.94	3,744.62	2,497,630.17	7,520.72
FOA	49033	HUM	Humanities	28.86	392,286.48	13,592.74	26,954.48	74,232.38	3,343.35	3,539.41	108,069.62	3,744.62	500,356.10	17,337.36
FNC	06020	JOU	Journalism	6.53	192,755.27	29,518.42	6,098.85	16,796.17	756.48	800.84	24,452.34	3,744.62	217,207.61	33,263.03
FNC	16010	LIB	Library Science, General	5.02	49,533.95	9,867.32	4,688.55	12,912.22	581.55	615.66	18,797.98	3,744.62	68,331.93	13,611.94
FOA	10040	MUS	Music	102.97	601,752.63	5,843.96	96,171.25	264,854.75	11,928.78	12,628.32	385,583.10	3,744.62	987,335.73	9,588.58
FOA	15090	PHI	Philosophy	41.90	323,077.29	7,710.68	39,133.49	107,773.27	4,853.99	5,138.65	156,899.40	3,744.62	479,976.69	11,455.29
FOA	22070	POL	Political Science	122.94	739,923.60	6,018.57	114,822.70	316,220.67	14,242.25	15,077.46	460,363.08	3,744.62	1,200,286.68	9,763.19
FOA	20010	PSY	Psychology	332.80	1,847,829.37	5,552.37	310,826.38	856,013.01	38,553.93	40,814.86	1,246,208.18	3,744.62	3,094,037.55	9,296.99
FNC	15200/ 49307	ALR	Reading / Reading Skills	13.80	161,982.93		12,888.83	35,495.73	1,598.69	1,692.44	51,675.69	3,744.62	213,658.62	15,482.51
FOA	22080	SOC	Sociology	165.42	896,710.77		154,497.90	425,485.79	19,163.43	20,287.24	619,434.36	3,744.62	1,516,145.13	9,165.43
FOA	11050	SPA	Spanish	168.86	1,028,380.54	6,090.14	157,710.77	434,334.00	19,561.95	20,709.13	632,315.85	3,744.62	1,660,696.39	9,834.75
FNC	15060	COM	Speech Communications	242.92	1,484,448.70	6,110.85	226,880.84	624,827.76	28,141.59	29,791.91	909,642.10	3,744.62	2,394,090.80	9,855.47
FHE	08010	EDU	Intro to Elem Ed Classroom	-	-	-	-	-	-	-	-	-	-	-
FHE	22013	ETS	African American History II	71.30	346,398.21	4,858.32	66,592.31	183,394.61	8,259.90	8,744.29	266,991.11	3,744.62	613,389.32	8,602.94
FOA	10070	THE	Theater	29.13	93,476.10	3,208.93	27,206.65	74,926.86	3,374.63	3,572.53	109,080.67	3,744.62	202,556.77	6,953.55
CTE				821.58	4,533,623.57	5,518.18	767,333.95	2,113,230.66	95,177.67	100,759.24	3,076,501.52	3,744.62	7,610,125.09	9,262.79
FSB	0502X	ACC	Accounting	65.27	356,844.88	5,467.21	60,960.45	167,884.52	7,561.34	8,004.77	244,411.08	3,744.62	601,255.96	9,211.83
FSB	0614X	ADM	Applied Digital Media	55.25	413,920.53	7,491.77	51,602.04	142,111.53	6,400.55	6,775.90	206,890.02	3,744.62	620,810.55	11,236.39
FSB	05XX0	BUS	Business Administration	127.54	512,938.33	4,021.78	119,118.98	328,052.58	14,775.14	15,641.61	477,588.31	3,744.62	990,526.64	7,766.40
FHE	21400	CMI	Community Interpretation	16.93	72,289.68	4,269.92	15,812.17	43,546.58	1,961.29	2,076.31	63,396.35	3,744.62	135,686.03	8,014.53
FSB	070XX	CIS	Computer Information Systems	297.10	1,362,196.94	4,584.98	277,483.53	764,187.09	34,418.18	36,436.59	1,112,525.39	3,744.62	2,474,722.33	8,329.59
FTA	21053	HLS	Homeland Security	13.60	108,288.41	7,962.38	12,702.04	34,981.30	1,575.52	1,667.92	50,926.78	3,744.62	159,215.19	11,707.00
FUA	1305X	EAR	Early Childhood Education	91.16	599,251.97	6,573.63	85,141.02	234,477.60	10,560.62	11,179.94	341,359.18	3,744.62	940,611.15	10,318.24
FSB	05060	ENP	Entrepreneurship	34.30	195,967.49	5,713.34	32,035.29	88,224.90	3,973.56	4,206.58	128,440.33	3,744.62	324,407.82	9,457.95
FHE	49320	WKX	General Work Experience	4.16	21,556.91	5,181.95	3,885.33	10,700.16	481.92	510.19	15,577.60	3,744.62	37,134.51	8,926.56
FHE	21040	HMS	Human Services	65.44	476,036.10	7,274.39	61,119.23	168,321.79	7,581.04	8,025.61	245,047.67	3,744.62	721,083.77	11,019.01
FSB	0506X	MAG	Management	7.20	166,754.19	23,160.30	6,724.61	18,519.51	834.10	883.01	26,961.23	3,744.62	193,715.42	26,904.92
FSB	0509X	MKT	Marketing	15.39	89,348.56	5,805.62	14,373.85	39,585.46	1,782.89	1,887.44	57,629.64	3,744.62	146,978.20	9,550.24
FSB	05140	CAT	Office Tech/Office Computer Applications	-	32,780.97	-	-	-	-	-	-	-	32,780.97	-
FSB	10110	PHO	Photography	5.14	30,549.95	5,943.57	4,800.62	13,220.87	595.45	630.37	19,247.31	3,744.61	49,797.26	9,688.18
FSB	05990	PDS	Professional Development Studies	3.30	11,378.84	3,448.13	3,082.11	8,488.11	382.30	404.71	12,357.23	3,744.62	23,736.07	7,192.75
FSB	05110	RLE	Real Estate	19.80	83,519.82	4,218.17	18,492.68	50,928.66	2,293.77	2,428.29	74,143.40	3,744.62	157,663.22	7,962.79
College Specific Disciplines				1,189.77	9,167,368.70	7,705.16	1,111,213.67	3,060,272.22	137,831.46	145,914.36	4,455,231.71	3,744.62	13,622,600.41	11,449.78
FTA	2105X	ADJ-B	Administration of Justice BCTC	277.59	2,836,486.86	10,218.26	259,261.71	714,004.36	32,158.01	34,043.86	1,039,467.94	3,744.62	3,875,954.80	13,962.88
FHE	12401	DEA	Dental Assistant	50.68	588,318.61	11,608.50	47,333.78	130,356.79	5,871.13	6,215.44	189,777.14	3,744.62	778,095.75	15,353.11
FHE	12402	DEH	Dental Hygiene	65.70	1,021,857.88	15,553.39	61,362.06	168,990.55	7,611.16	8,057.50	246,021.27	3,744.62	1,267,879.15	19,298.01
FTA	12500	EMS	Emergency Medical	305.46	1,831,254.16	5,995.07	285,291.55	785,690.30	35,386.67	37,461.86	1,143,830.38	3,744.62	2,975,084.54	9,739.69
FTA	21330	FIT	Fire Technology	414.83	2,469,579.93	5,953.23	387,440.23	1,067,006.84	48,056.87	50,875.09	1,553,379.03	3,744.62	4,022,958.96	9,697.85
FHE	12082	MDA	Medical Asst	75.51	419,871.26	5,560.47	70,524.34	194,223.38	8,747.62	9,260.61	282,755.95	3,744.62	702,627.21	9,305.09

Norco College FTES Model by Discipline
FY 23/24 Actuals

School	TOPS	Course Code	Description	Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Planning and Development costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs + Planning & Development	Total Student Services + Business Services + Other Costs + Planning & Development/Total FTES Percentage	GRAND TOTAL $ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other Costs + Total Planning & Development	Grand Total Divided by FTES = cost per FTES
				7,103.77	38,316,683.98	5,393.85	6,395,832.68	17,946,212.71	961,145.54	595,545.55	25,898,736.48	3,645.77	64,215,420.46	9,039.63
STEM				2,104.28	10,928,832.78	5,193.62	1,894,574.67	5,316,030.29	284,710.71	176,412.62	7,671,728.29	3,645.77	18,600,561.07	8,839.39
EQE	040X0/04100	BIO	Biology/Micro/Anatomy & Physiology	545.62	2,991,672.13	5,483.07	491,245.38	1,378,396.62	73,822.82	45,742.15	1,989,206.97	3,645.77	4,980,879.10	9,128.84
EQE	19050	CHE	Chemistry	302.14	1,649,029.75	5,457.83	272,029.76	763,294.52	40,879.77	25,329.95	1,101,534.00	3,645.77	2,750,563.75	9,103.61
EQE	08370	HES	Health Sciences	95.39	436,204.33	4,572.85	85,883.76	240,983.20	12,906.34	7,997.03	347,770.33	3,645.77	783,974.66	8,218.63
EQE	08357	KIN	Kinesiology	153.13	917,339.79	5,990.59	137,869.59	386,851.43	20,718.61	12,837.67	558,277.30	3,645.77	1,475,617.09	9,636.37
EQC	17010 / 17020	MAT	Mathematics	885.01	4,096,068.91	4,628.27	796,812.94	2,235,795.60	119,742.53	74,194.94	3,226,546.01	3,645.77	7,322,614.92	8,274.05
EQE	19010	PHS	Physical Science, General	-	259,495.19	-	-	-	-	-	-	-	259,495.19	-
EQE	19020	PHY	Physics, General	122.99	579,022.68	4,707.88	110,733.24	310,708.92	16,640.64	10,310.88	448,393.68	3,645.77	1,027,416.36	8,353.66
Liberal Arts				3,673.89	19,476,677.03	5,301.38	3,307,762.75	9,281,326.86	497,080.13	308,001.07	13,394,170.81	3,645.77	32,870,847.84	8,947.15
EOA	21050 /21054	ADJ	Administration Of Justice	123.75	660,746.89	5,339.37	111,417.50	312,628.90	16,743.47	10,374.60	451,164.47	3,645.77	1,111,911.36	8,985.14
EOA	22020 / 22022	ANT	Anthropology / Archaeology	146.55	665,956.91	4,544.23	131,945.33	370,228.41	19,828.33	12,286.04	534,288.11	3,645.77	1,200,245.02	8,190.00
EOC	10020 / 21 / 22	ART	Art/Art History (AHS)	209.48	1,165,419.94	5,563.39	188,603.94	529,208.10	28,342.81	17,561.79	763,716.64	3,645.77	1,929,136.58	9,209.17
EOC	10080	DAN	Dance	6.66	28,696.76	4,308.82	5,996.29	16,825.12	901.10	558.34	24,280.85	3,645.77	52,977.61	7,954.60
EOA	22040	ECO	Economics	71.70	244,169.16	3,405.43	64,554.62	181,135.29	9,701.07	6,010.98	261,401.96	3,645.77	505,571.12	7,051.20
ENC	08020	ILA	Educational Aide (Teacher Asst)	17.20	17,674.23	1,027.57	15,485.91	43,452.26	2,327.17	1,441.96	62,707.30	3,645.77	80,381.53	4,673.34
ENC	49308	ESL	English as a Second Language	47.79	407,844.56	8,534.10	43,027.41	120,731.60	6,466.02	4,006.48	174,231.51	3,645.77	582,076.07	12,179.87
ENC	15010-11 /30/70	ENG	English	819.96	4,994,530.32	6,091.19	738,245.60	2,071,460.16	110,941.22	68,741.46	2,989,388.44	3,645.77	7,983,918.76	9,736.96
EOA	22030	ETS	Ethnic Studies	40.50	242,775.43	5,994.46	36,463.91	102,314.91	5,479.68	3,395.32	147,653.82	3,645.77	390,429.25	9,640.23
EOC	11020	FRE	French	4.40	36,081.26	8,200.29	3,961.51	11,115.69	595.32	368.87	16,041.39	3,645.77	52,122.65	11,846.06
EQE	22060	GEG	Geography	154.95	628,426.74	4,055.67	139,508.21	391,449.28	20,964.85	12,990.25	564,912.59	3,645.77	1,193,339.33	7,701.45
EOA	49300 / 49301	GUI	Guidance	231.78	1,037,887.86	4,477.90	208,681.60	585,544.46	31,360.01	19,431.31	845,017.38	3,645.77	1,882,905.24	8,123.67
EOA	22050	HIS	History	223.71	1,034,472.73	4,624.17	201,415.83	565,157.27	30,268.14	18,754.76	815,596.00	3,645.77	1,850,068.73	8,269.94
EOC	49033	HUM	Humanities	73.16	370,377.63	5,062.57	65,869.13	184,823.68	9,898.60	6,133.38	266,724.79	3,645.77	637,102.42	8,708.34
EOC	11070	CHI	Chinese	5.20	45,561.52	8,761.83	4,681.79	13,136.73	703.56	435.94	18,958.02	3,645.77	64,519.54	12,407.60
ENC	06020	JOU	Journalism	3.00	17,859.53	5,953.18	2,701.03	7,578.88	405.90	251.51	10,937.32	3,645.77	28,796.85	9,598.95
ENC	16010	LIB	Library Science, General	5.29	20,242.27	3,826.52	4,762.82	13,364.10	715.74	443.49	19,286.15	3,645.78	39,528.42	7,472.29
EOC	10040	MUS	Music	164.63	825,687.14	5,015.41	148,223.54	415,903.81	22,274.57	13,801.78	600,203.70	3,645.77	1,425,890.84	8,661.18
EOC	15090	PHI	Philosophy	55.98	366,520.46	6,547.35	50,401.23	141,421.95	7,574.14	4,693.09	204,090.41	3,645.77	570,610.87	10,193.12
EOA	22070	POL	Political Science	219.51	1,015,607.55	4,626.70	197,634.39	554,546.83	29,699.87	18,402.65	800,283.74	3,645.77	1,815,891.29	8,272.48
EOA	20010	PSY	Psychology, General	363.73	1,675,672.03	4,606.91	327,481.92	918,888.98	49,212.95	30,493.36	1,326,077.21	3,645.77	3,001,749.24	8,252.69
ENC	15200/ 49307	ALR	Academic Literary and Reading	-	21.16	-	-	-	-	-	-	-	21.16	-
EOA	22080 / 22030 / 22010 /22013	SOC	Sociology	134.17	639,289.51	4,764.77	120,799.08	338,952.89	18,153.30	11,248.16	489,153.43	3,645.77	1,128,442.94	8,410.55
EOC	11050	SPA	Spanish	190.07	1,080,639.18	5,685.48	171,128.28	480,172.73	25,716.62	15,934.54	692,952.17	3,645.77	1,773,591.35	9,331.25
ENC	15060	COM	Speech Communications	328.26	1,916,525.94	5,838.44	295,546.73	829,281.32	44,413.83	27,519.72	1,196,761.60	3,645.77	3,113,287.54	9,484.21
EOC	10070	THE	Theatre	32.46	337,990.32	10,412.52	29,225.15	82,003.51	4,391.86	2,721.29	118,341.81	3,645.77	456,332.13	14,058.29
CTE				846.41	4,754,686.95	5,617.47	762,059.67	2,138,280.66	114,519.92	70,958.90	3,085,819.15	3,645.77	7,840,506.10	9,263.25
ESB	05020 / 05021	ACC	Accounting	141.75	770,421.46	5,435.07	127,623.68	358,102.20	19,178.88	11,883.63	516,788.39	3,645.77	1,287,209.85	9,080.85
ESB	05050 / 05990 / 05100 / 05063/ 05064	BUS	Business Administration Total	220.58	799,196.04	3,623.16	198,597.75	557,249.97	29,844.64	18,492.36	804,184.72	3,645.77	1,603,380.76	7,268.93
ESB	05010	PDS	Business and Commerce, General	6.56	365,308.82	55,687.32	5,906.25	16,572.49	887.57	549.96	23,916.27	3,645.77	389,225.09	59,333.09
ESB	06143-4/07010-20-21-60-70-71-73	CIS	Computer Information Systems	196.76	1,350,994.20	6,866.20	177,151.57	497,073.64	26,621.78	16,495.40	717,342.39	3,645.77	2,068,336.59	10,511.98
EOA	1305X	EAR	Early Childhood Education Total	130.03	717,782.52	5,520.13	117,071.66	328,494.03	17,593.16	10,901.08	474,059.93	3,645.77	1,191,842.45	9,165.90
ESB	09010	ENE	Engineering	20.01	150,536.48	7,523.06	18,015.87	50,551.15	2,707.37	1,677.54	72,951.93	3,645.77	223,488.41	11,168.84
ESB	05064	ENP	Entepreneurship	8.89	95,697.30	10,764.60	8,004.05	22,458.76	1,202.82	745.29	32,410.92	3,645.77	128,108.22	14,410.37
ESB	49320	WKX	General Work Experience	13.55	29,716.71	2,193.12	12,199.65	34,231.29	1,833.33	1,135.97	49,400.24	3,645.77	79,116.95	5,838.89
ESB	05060	MAG	Management	30.20	117,833.60	3,901.77	27,190.37	76,294.08	4,086.08	2,531.82	110,102.35	3,645.77	227,935.95	7,547.55
ESB	0509X	MKT	Marketing	8.70	53,589.00	6,159.66	7,832.99	21,978.76	1,177.12	729.37	31,718.24	3,645.77	85,307.24	9,805.43
ESB	05140	CAT	Office Tech/Office Computer Applications	6.38	26,401.77	4,138.21	5,744.19	16,117.76	863.22	534.87	23,260.04	3,645.77	49,661.81	7,783.98
EOC	10110	PHO	Photography	2.00	13,987.49	6,993.75	1,800.69	5,052.59	270.60	167.67	7,291.55	3,645.78	21,279.04	10,639.52
ESB	05110 / 05111	RLE	Real Estate / Escrow	61.00	263,221.56	4,315.11	54,920.95	154,103.94	8,253.35	5,113.94	222,392.18	3,645.77	485,613.74	7,960.88
College Specific Disciplines				479.19	3,156,487.22	6,587.13	431,435.59	1,210,574.90	64,834.78	40,172.96	1,747,018.23	3,645.77	4,903,505.45	10,232.90
ESB	02010 - 02990	ARE	Architecture	20.78	117,560.86	5,657.40	18,709.14	52,496.39	2,811.55	1,742.09	75,759.17	3,645.77	193,320.03	9,303.18
EQE/EZH	08355 / 08356	KIN-ATH	Athletics	33.30	357,621.08	10,739.37	29,981.44	84,125.60	4,505.52	2,791.71	121,404.27	3,645.77	479,025.35	14,385.15
ESB	09520/ 09570/ 09572	CON	Construction Technology	37.78	331,167.54	8,765.68	34,014.97	95,443.39	5,111.66	3,167.29	137,737.31	3,645.77	468,904.85	12,411.46
ESB	09240 - 09530	DFTX	Drafting Technology	70.92	483,024.71	6,810.84	63,852.36	179,164.78	9,595.53	5,945.59	258,558.26	3,645.77	741,582.97	10,456.61
ESB	09340 / 09342 / 09344 / 09350	ELE	Electrician (ELC)/Electronics (ELE)	129.65	531,471.24	4,099.28	116,729.53	327,534.04	17,541.74	10,869.23	472,674.54	3,645.77	1,004,145.78	7,745.05
ESB	06141 / 06142	GAM	Game Development	111.60	686,528.78	6,151.69	100,478.33	281,934.43	15,099.57	9,356.00	406,868.33	3,645.77	1,093,397.11	9,797.47
ESB	09560 / 63	MAN	Manufacturing Technology	38.57	363,122.30	9,414.63	34,726.25	97,439.17	5,218.55	3,233.52	140,617.49	3,645.77	503,739.79	13,060.40
EOC	10050	MIS	Music Industry Studies	36.59	285,990.71	7,816.09	32,943.57	92,437.10	4,950.66	3,067.53	133,398.86	3,645.77	419,389.57	11,461.86

Riverside City College FTES Model by Discipline
FY 23/24 Actuals

School	TOPS	Course Code	Description	Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Planning and Development costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs + Planning & Development	Total Student Services + Business Services + Other Costs + Planning & Development/Total FTES Percentage	GRAND TOTAL $ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other Costs + Total Planning & Development	Grand Total Divided by FTES = cost per FTES
				16,705.56	91,501,994.56	5,477.34	12,509,861.38	47,557,794.04	824,434.35	1,593,425.47	62,485,515.24	3,740.40	153,987,509.80	9,217.74
STEM				**3,673.44**	**20,799,317.73**	**5,662.08**	**2,750,834.15**	**10,457,638.24**	**181,287.55**	**350,383.51**	**13,740,143.45**	**3,740.40**	**34,539,461.18**	**9,402.48**
DQD	19110	AST	Astronomy	27.97	121,639.08	4,348.91	20,945.15	79,625.69	1,380.34	2,667.84	104,619.02	3,740.40	226,258.10	8,089.31
DQB	040X0 /'04100	BIO	Biology/Micro/Anatomy & Physiology	865.16	5,071,027.45	5,861.38	647,870.03	2,462,958.51	42,696.42	82,521.51	3,236,046.47	3,740.40	8,307,073.92	9,601.78
DQA	19050	CHE	Chemistry	622.48	3,613,246.85	5,804.60	466,140.53	1,772,091.19	30,719.95	59,373.97	2,328,325.64	3,740.40	5,941,572.49	9,545.00
DQB	08370	HES	Health Science	108.23	540,403.38	4,993.10	81,047.41	308,111.79	5,341.25	10,323.30	404,823.75	3,740.40	945,227.13	8,733.50
DRA	12700	KIN	Kinesiology	564.65	3,113,842.42	5,514.64	422,834.87	1,607,459.34	27,865.98	53,857.98	2,112,018.17	3,740.40	5,225,860.59	9,255.04
DQC	17010	MAT	Math	1,169.25	6,315,982.55	5,401.74	875,586.06	3,328,649.30	57,703.53	111,526.51	4,373,465.40	3,740.40	10,689,447.95	9,142.14
DQD	19020	PHY	Physics	171.52	1,144,096.01	6,670.34	128,441.75	488,287.30	8,464.67	16,360.08	641,553.80	3,740.40	1,785,649.81	10,410.74
DQD	19140	GEO	Geology	87.86	616,746.65	7,019.65	65,793.45	250,121.98	4,335.97	8,380.35	328,631.75	3,740.40	945,378.40	10,760.05
DQD	19190	OCE	Oceanography	56.32	262,333.34	4,657.91	42,174.90	160,333.14	2,779.44	5,371.97	210,659.45	3,740.40	472,992.79	8,398.31
Liberal Arts				**8,120.92**	**41,959,802.80**	**5,166.88**	**6,081,303.69**	**23,118,832.34**	**400,774.69**	**774,597.25**	**30,375,507.97**	**3,740.40**	**72,335,310.77**	**8,907.28**
DOA	2105X	ADJ	Administration of Justice	145.80	543,235.67	3,725.90	109,181.48	415,066.98	7,195.36	13,906.83	545,350.65	3,740.40	1,088,586.32	7,466.30
DOC	0850X	ASL	American Sign Language	144.97	1,023,761.57	7,061.89	108,559.94	412,704.12	7,154.40	13,827.67	542,246.13	3,740.40	1,566,007.70	10,802.29
DOA	2202X	ANT	Anthropology	243.08	955,417.29	3,930.46	182,029.04	692,006.05	11,996.22	23,185.69	909,217.00	3,740.40	1,864,634.29	7,670.87
DEA	1002X	ART	Art - Indludes Art History (AHS)	657.81	3,030,338.23	4,606.71	492,597.19	1,872,669.49	32,463.51	62,743.85	2,460,474.04	3,740.40	5,490,812.27	8,347.11
DNB	15060	COM	Communication Studies	646.02	3,258,305.19	5,043.66	483,768.32	1,839,105.43	31,881.67	61,619.29	2,416,374.71	3,740.40	5,674,679.90	8,784.06
DEB	10080	DAN	Dance	157.33	917,600.13	5,832.33	117,815.65	447,890.87	7,764.38	15,006.60	588,477.50	3,740.40	1,506,077.63	9,572.73
DOB	22040	ECO	Economics	171.42	683,632.39	3,988.06	128,366.87	488,002.62	8,459.73	16,350.54	641,179.76	3,740.40	1,324,812.15	7,728.46
DOA	08010	EDU	Education, General	27.89	95,663.34	3,430.02	20,885.26	79,397.93	1,376.40	2,660.23	104,319.82	3,740.40	199,983.16	7,170.43
DNA	150XX	ENG	English	1,881.46	11,472,471.83	6,097.64	1,408,920.37	5,356,186.03	92,851.74	179,459.19	7,037,417.33	3,740.40	18,509,889.16	9,838.05
DNA	06121	FST	Film Studies	32.35	253,184.21	7,826.41	24,225.11	92,094.77	1,596.50	3,085.64	121,002.02	3,740.40	374,186.23	11,566.81
DOC	11020	FRE	French	14.40	103,466.55	7,185.18	10,783.36	40,994.27	710.65	1,373.51	53,861.79	3,740.40	157,328.34	10,925.58
DOB	22060	GEG	Geography	173.72	771,881.93	4,443.25	130,089.21	494,550.32	8,573.24	16,569.92	649,782.69	3,740.40	1,421,664.62	8,183.66
DZC	49301	GUI	Guidance	189.84	949,473.26	5,001.44	142,160.58	540,441.12	9,368.77	18,107.50	710,077.97	3,740.40	1,659,551.23	8,741.84
DOD	22030	ETS	Ethnic Studies	189.33	776,591.79	4,101.79	141,778.67	538,989.24	9,343.61	18,058.85	708,170.37	3,740.40	1,484,762.16	7,842.19
DOD	22050	HIS	History	492.56	1,985,192.19	4,030.36	368,850.69	1,402,231.77	24,308.28	46,981.82	1,842,372.56	3,740.40	3,827,564.75	7,770.76
DOD	49033	HUM	Humanities	67.26	321,813.41	4,784.62	50,367.26	191,477.40	3,319.34	6,415.46	251,579.46	3,740.40	573,392.87	8,525.02
DOC	11080	JPN	Japanese	45.80	319,333.50	6,972.35	34,297.06	130,384.55	2,260.27	4,368.54	171,310.42	3,740.40	490,643.92	10,712.75
DNA	06020	JOU	Journalism	23.18	283,550.51	12,232.55	17,358.21	65,989.39	1,143.95	2,210.98	86,702.53	3,740.40	370,253.04	15,972.95
DYA	16010	LIB	Library	10.06	141,843.16	14,099.72	7,533.37	28,639.05	496.47	959.55	37,628.44	3,740.40	179,471.60	17,840.12
DEB	10040	MUS	Music	819.67	4,605,878.71	5,619.19	613,805.11	2,333,456.47	40,451.45	78,182.54	3,065,895.57	3,740.40	7,671,774.28	9,359.59
DOD	15090	PHI	Philosophy	97.18	587,409.50	6,044.55	72,772.68	276,654.38	4,795.92	9,269.31	363,492.29	3,740.40	950,901.79	9,784.95
DOB	22070	POL	Political Science	338.29	1,562,343.47	4,618.36	253,326.50	963,052.19	16,694.91	32,267.10	1,265,340.70	3,740.40	2,827,684.17	8,358.76
DOA	20010	PSY	Psychology	545.80	2,406,469.07	4,409.07	408,719.15	1,553,796.70	26,935.72	52,060.01	2,041,511.58	3,740.40	4,447,980.65	8,149.47
DOA	22080	SOC	Sociology	380.40	1,535,170.21	4,035.67	284,860.33	1,082,931.96	18,773.08	36,283.67	1,422,849.04	3,740.40	2,958,019.25	7,776.08
DOC	11050	SPA	Spanish	254.60	1,497,139.03	5,880.36	190,655.73	724,801.47	12,564.74	24,284.50	952,306.44	3,740.40	2,449,445.47	9,620.76
DEB	10070	THE	Theatre	330.00	1,593,294.43	4,828.16	247,118.58	939,452.02	16,285.80	31,476.37	1,234,332.77	3,740.40	2,827,627.20	8,568.57
DOC	11120	ARA	Arabic	25.50	237,719.86	9,322.35	19,095.53	72,594.02	1,258.45	2,432.27	95,380.27	3,740.40	333,100.13	13,062.75
DOC	11040	ITA	Italian	12.80	37,657.62	2,942.00	9,585.21	36,439.35	631.69	1,220.90	47,877.15	3,740.40	85,534.77	6,682.40
DOC	11060	RUS	Russian	2.40	9,964.75	4,151.98	1,797.23	6,832.38	118.44	228.92	8,976.97	3,740.40	18,941.72	7,892.38
CTE Courses				**2,087.24**	**8,487,254.64**	**4,066.26**	**1,563,017.52**	**5,942,005.53**	**103,007.15**	**199,087.10**	**7,807,117.30**	**3,740.40**	**16,294,371.94**	**7,806.66**
DPA	0502X	ACC	Accounting	183.59	651,936.06	3,551.04	137,480.30	522,648.47	9,060.33	17,511.35	686,700.45	3,740.40	1,338,636.51	7,291.45
DPA	05XXX	BUS	Business Administration	297.64	1,258,312.85	4,227.63	222,885.98	847,328.78	14,688.80	28,389.78	1,113,293.34	3,740.40	2,371,606.19	7,968.04
DPB	0514X	CAT	Computer Applications & Office Technology	96.22	360,976.06	3,751.57	72,053.79	273,921.43	4,748.54	9,177.75	359,901.51	3,740.40	720,877.57	7,491.97
DPB	06143 / '070XX	CIS	Computer Information Systems	765.38	3,138,841.36	4,101.02	573,150.36	2,178,902.38	37,772.19	73,004.20	2,862,829.13	3,740.40	6,001,670.49	7,841.43
DUA	1305X	EAR	Early Childhood Education	348.03	1,539,611.45	4,423.79	260,620.24	990,780.26	17,175.59	33,196.13	1,301,772.22	3,740.40	2,841,383.67	8,164.19
DPB	09XX0	ENE	Engineering	1.07	92,171.48	86,141.57	801.26	3,046.10	52.81	102.06	4,002.23	3,740.40	96,173.71	89,881.97
DPA	05064	ENP	Entepreneurship	9.25	71,417.38	7,720.80	6,926.81	26,333.12	456.50	882.29	34,598.72	3,740.40	106,016.10	11,461.20
DPA	0506X	MAG	Management	73.20	362,584.32	4,953.34	54,815.39	208,387.54	3,612.49	6,982.03	273,797.45	3,740.40	636,381.77	8,693.74
DPA	0509X	MKT	Marketing	27.80	145,499.97	5,233.81	20,817.87	79,141.72	1,371.95	2,651.65	103,983.19	3,740.40	249,483.16	8,974.21
DPA	05990/05 010/0509 4/05063	PDS	Professional Development Studies	13.49	25,148.85	1,864.26	10,101.91	38,403.66	665.74	1,286.72	50,458.03	3,740.40	75,606.88	5,604.66
DSA	10110	PHO	Photography	114.46	587,590.68	5,133.59	85,712.70	325,847.51	5,648.70	10,917.53	428,126.44	3,740.40	1,015,717.12	8,873.99
DPA	05110	RLE	Real Estate	55.70	158,730.44	2,849.74	41,710.62	158,568.11	2,748.84	5,312.83	208,340.40	3,740.40	367,070.84	6,590.14
DXA	08990 /15990	SCE	Senior Citizen Education	93.34	81,280.67	870.80	69,897.12	265,722.58	4,606.41	8,903.04	349,129.15	3,740.40	430,409.82	4,611.20
DSA	49320	WKX	Work Experience	8.07	13,153.07	1,629.87	6,043.17	22,973.87	398.26	769.74	30,185.04	3,740.40	43,338.11	5,370.27
College Specific				**2,823.96**	**20,255,619.39**	**7,172.77**	**2,114,706.02**	**8,039,317.93**	**139,364.96**	**269,357.61**	**10,562,746.52**	**3,740.40**	**30,818,365.91**	**10,913.17**
DSA	09460	AIR	Air Conditioning & Refrigeration	171.68	770,243.44	4,486.51	128,561.57	488,742.79	8,472.56	16,375.34	642,152.26	3,740.40	1,412,395.70	8,226.91
DSA	09461	EST	Energy Systems Technology	20.10	58,686.36	2,919.72	15,051.77	57,221.17	991.95	1,917.20	75,182.09	3,740.40	133,868.45	6,660.12
DSA	0614X /10300	ADM	Applied Digital Media & Printing	236.13	1,020,639.63	4,322.36	176,824.58	672,220.62	11,653.23	22,522.77	883,221.20	3,740.40	1,903,860.83	8,062.77
DZH	08355	KIN-/	Athletics	476.43	4,139,404.60	8,688.38	356,771.83	1,356,312.50	23,512.25	45,443.30	1,782,039.88	3,740.40	5,921,444.48	12,428.78
DSA	09490	AUB	Automotive Body & Technology	84.08	518,063.32	6,161.55	62,962.82	239,360.99	4,149.42	8,019.80	314,493.03	3,740.40	832,556.35	9,901.95
DSA	0948X	AUT	Automotive Technology	182.67	980,995.76	5,370.32	136,791.37	520,029.39	9,014.93	17,423.60	683,259.29	3,740.40	1,664,255.05	9,110.72
DVA	30070	COS	Cosmetology	381.96	2,234,247.92	5,849.43	286,028.52	1,087,373.01	18,850.07	36,432.47	1,428,684.07	3,740.40	3,662,931.99	9,589.83
DSA	1306X	CUL	Culinary Arts	182.65	1,559,262.45	8,536.89	136,776.39	519,972.46	9,013.94	17,421.69	683,184.48	3,740.40	2,242,446.93	12,277.29
DSA	0604X	FTV	Film Television & Video	120.83	684,022.38	5,661.03	90,482.84	343,981.78	5,963.07	11,525.12	451,952.81	3,740.40	1,135,975.19	9,401.43
DWA	12303	NNA	Nursing Assistant Training Program	109.31	453,869.75	4,152.13	81,856.16	311,186.36	5,394.55	10,426.31	408,863.38	3,740.40	862,733.13	7,892.54
DWA	1230X	NXN	Nursing	21.84	1,464,871.95	67,072.89	16,354.76	62,174.64	1,077.82	2,083.16	81,690.38	3,740.40	1,546,562.33	70,813.29
DWA	12300	NVN	Nursing Learning Laboratory	210.24	321,927.90	1,531.24	157,437.00	598,516.34	10,375.53	20,053.31	786,382.18	3,740.40	1,108,310.08	5,271.64
DPA	1401X	PAL	Paralegal Studies	41.80	182,825.86	4,373.82	31,301.69	118,997.26	2,062.87	3,987.01	156,348.83	3,740.40	339,174.69	8,114.23
DWA	12301	NRN	Registered Nurse	457.12	5,192,934.62	11,360.11	342,311.65	1,301,340.32	22,559.28	43,601.45	1,709,812.70	3,740.40	6,902,747.32	15,100.51
DSA	09565	WEL	Welding	127.12	673,623.45	5,299.11	95,193.07	361,888.30	6,273.49	12,125.08	475,479.94	3,740.40	1,149,103.39	9,039.52

Cost Per FTES Comparison
Disciplines Occurring Only at One College

		FY 2023-2024
	MORENO VALLEY COLLEGE	
ADJ-B	Admin Justice	10,218
ADM	Applied Digital Media	7,492
CMI	Community Interpretation	4,270
DEA	Dental Assist	11,609
DEH	Dental hygiene	15,553
EMS	Emergency Medical	5,995
FIT	Fire Tech	5,953
HLS	Homeland Security	7,962
HMS	Human Services	7,274
MDA	Medical Asst	5,560
	NORCO COLLEGE	
ARE	Architecture	5,657
CHI	Chinese	8,762
CON	Construction Technology	8,766
DFTX	Drafting Technology	6,811
ELE	Electrician (ELC)/Electronics (ELE)	4,099
GAM	Game Development	6,152
ILA	Educational Aide (Teacher Asst)	1,028
MAN	Manufacturing Technology	9,415
MIS	Music Industry Studies	7,816
	RIVERSIDE CITY COLLEGE	
ADM-R	Applied Digital Media & Printing	4,487
AIR	Air Conditioning & Refrigeration	4,322
ARA	Arabic	9,322
AUB	Automotive Body & Technology	6,162
AUT	Automotive Technology	5,370
COS	Cosmetology	5,849
CUL	Culinary Arts	3,430
EDU	Elementary Ed Classroom	2,920
EST	Energy Systems Technology	5,661
FTV	Film Television & Video	7,020
GEO	Geology	2,942
ITA	Italian	6,972
JPN	Japanese	4,152
NNA	Nursing Assistant Training Program	11,360
NRN	Registered Nurse	4,152
NVN	Nursing Learning Laboratory	67,073
NXN	Nursing	1,531
OCE	Oceanography	4,658
PAL	Paralegal Studies	4,374
RUS	Russian	8,537
SCE	Senior Citizen Education	871
WEL	Welding	5,299

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2023-2024		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	3,910	-	4,349
Liberal Arts				
ASL	Am Sign Language	5,037	-	7,062
ESL	English as a Second Language	11,799	8,534	-
FRE	French	-	8,200	7,185
SOC	Sociology	-	4,765	4,036
FST	Introduction to Film Studies	9,630	-	7,826
CTE Courses				
CAT	Office Tech/Office Computer Applications	-	4,138	3,752
ENE	Engineering	-	7,523	86,142
College Specific Courses				
KIN-ATH	Athletics	-	10,739	8,688

Cost Per FTES Comparison
Disciplines Common at all Three Colleges

		FY 2023-2024		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	6,049	5,483	5,861
CHE	Chemistry	7,335	5,458	5,805
HES	Health Education	4,238	4,573	4,993
KIN	Kinesiology	5,981	5,991	5,515
MAT	Math	6,414	4,628	5,402
PHY	Physics	11,360	4,708	6,670
Liberal Arts				
ADJ	Admin Justice	7,161	5,339	3,726
ANT	Anthropology	5,210	4,544	3,930
ART	Art	13,285	5,563	4,607
COM	Communications	6,111	5,838	5,044
DAN	Dance	4,180	4,309	5,832
ECO	Economics	5,743	3,405	3,988
ENG	English	5,652	6,091	6,098
ETS	Ethnic Studies	4,858	5,994	4,102
GEG	Geography	5,351	4,056	4,443
GUI	Guidance	6,453	4,478	5,001
HIS	History	3,776	4,624	4,030
HUM	Humanities	13,593	5,063	4,785
JOU	Journalism	29,518	5,953	12,233
LIB	Library Science, General	9,867	3,827	14,100
MUS	Music	5,844	5,015	5,619
PHI	Philosophy	7,711	6,547	6,045
POL	Political Science	6,019	4,627	4,618
PSY	Psychology	5,552	4,607	4,409
SPA	Spanish	6,090	5,685	5,880
THE	Theater	3,209	10,413	4,828
CTE Courses				
ACC	Accounting	5,467	5,435	3,551
BUS	Business Administration	4,022	3,623	4,228
CIS	Computer Information Systems	4,585	6,866	4,101
EAR	Early Child Development	6,574	5,520	4,424
ENP	Mgmt Supervision/Small Bus/Entrepreneurship	5,713	10,765	7,721
MAG	Management	23,160	3,902	4,953
MKT	Marketing	5,806	6,160	5,234
PHO	Photography	5,944	6,994	5,134
PDS	Professional Development Studies	3,448	55,687	1,864
RLE	Real Estate	4,218	4,315	2,850
WKX	General Work Experience	5,182	2,193	1,630

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District "Resources" reflected in the budget are:

1050	Parking – Restricted
1070	Student Health – Restricted
1090	Performance Riverside
1110	Bookstore (Contractor Operated)
1120	Center for Social Justice and Civil Liberties – Restricted
1130	Inland Empire Tech Bridge Building - Restricted
1170	UpSkill RCCD
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
4131	Spruce Street Capital
4132	Districtwide Solar Project
4320	2025A General Obligation Bonds
4391	2019F General Obligation Bonds
6100	Self-Insured PPO Health Plan
6110	Self-Insured Workers' Compensation
6120	Self-Insured General Liability
6900	Other Internal Services – Retirees' Benefits
	Student Federal Grants
	State of California Student Grants
	Local Student Scholarships
	Associated Students of RCCD

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 shift to more online/hybrid classes has had a negative impact on parking permit fees that are utilized to fund this Resource As such, an increased transfer from the general fund to support operations is necessary and totals $3.60 million for FY 2025-26 . Parking permit rates will need to be increased effective for the 2026-27 fiscal year.

OTHER DISTRICT RESOURCES
(continued)

***2. Resource 1070, Student Health* -** Total available funds for FY 2025-26 are $5.53 million, including $.10 million of college support funding. The projected ending balance is $2.80 million.

***3. Resource 1090, Performance Riverside* –** Performance Riverside continues to recover from the impact of Riverside City College closure and suspension of performances during the COVID-19 Pandemic. As it focuses on rebuilding its audience base, Performance Riverside plans to offer one performance in the 2025-26 fiscal year.

***4. 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 five-year contract with Barnes & Noble. The shift to more online/hybrid classes as well as utilization of online educational resources by students has had a negative impact on the revenues generated through the bookstore contract. The budget includes intrafund transfers totaling $.53 million to Resource 1000 – Unrestricted General Operating.

5. 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 General Operating Funds. For FY 2025-26, the supporting allocation amount from the general operating fund is $.54 million.

6. Resource 1130, Inland Empire TechBridge Building - This Resource was established to account for the activities associated with the Inland Empire TechBridge program that is conducted in the building located in the City of Norco. This resource ended FY 2024-25 with a reserve balance of $.09 million and is projected to end fiscal 2026 with a reserve balance of $.06 million.

***7. Resource 1170, UpSkill RCCD* -** Resource 1170 was established to account for the financial activities of the District's UpSkill program. This program provides customized training for local businesses, government agencies, and non-profit organizations. This resource ended FY 2024-25 with a reserve balance of $.21 million and is projected to end fiscal year 2026 with a reserve balance of $.33 million.

OTHER DISTRICT RESOURCES
(continued)

8. Resource 1180, Redevelopment Pass-Thru - The Resource 1180 expenditure budget provides funds for capital, equipment, software 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 2026, Redevelopment Pass-Thru revenues in the amount of $7.70 million are projected. A total of $.33 million has been allocated for districtwide service agreements. A total of $13.25 million has been set-aside to fund the new ERP system with $1.94 million remaining at June 30, 2025. A total of $2.90 million has been set-aside in a holding account for college and district capital projects as follows: Riverside City College - $.02; Norco College $0; Moreno Valley College - $2.58; and, District - $.30. The Moreno Valley College set aside amount includes the Organic Chemistry Lab Project and the Park/Soccer Field ADA Project and the District set aside amount is to close Whittier Place with gating to non-district persons and through traffic in order to enhance safety, in addition to an ADA ramp accessibility in the area between CAADO and Coil School for the Arts. The total remaining set-aside to fund components of the District's Long-Term Capital Facilities Program is as follows: $.56 million for the Sustainability and Integrated Energy Management Plans; and, a total of $3.15 million to fund the debt service associated with the Districtwide Solar Project. Included in the remaining set-aside is a total of $1.30 million to fund e-Time and Attendance and Budget, Financial Software and document management strategic plan implementations; $1.41 million for distrctwide IT related infrastructure upgrades and maintenance; $4.00 million for Physical Plant and Instructional Support; $2.00 million for parking lots and parking structure maintenance and improvements; and, $.30 million to remodel and relocate the Distance Education department to the Riverside City College campus.

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 - $.05 million; Norco College - $.05 million; Riverside City College - $.55 million. These funds are restricted to capital outlay, maintenance and equipment.

OTHER DISTRICT RESOURCES
(continued)

b. There continues to be no allocation of State funds for Physical Plant and Instructional Support in FY 2025-26. The college carryover amounts to be used for Instructional Support are as follows: MVC - $.42 million; NC – has no carryover amount; and RCC $.81 million. The remaining portion of the previously funded State allocation will be used for Physical Plant is described in the Resource 4100 section of this narrative. These funds do not have a match requirement.

10. Resource 3200, Food Services - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2024-25 with an ending reserve balance of $3.85 million. The Resource is projected to end fiscal 2026 with an ending reserve of $3.38 million.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended FY 2024-25 with reserve balance of $1.26 million and is projected to end fiscal 2026 with an ending reserve of $1.15 million. College Support in the amount of $.33 million has been included for fiscal 2026.

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, Proposition 39 Energy Efficiency programs, and other state funding. Included are the continuing projects: Norco College Center for Human Performance & Kinesiology project at $28.86 million for the planning/working drawings and construction phase; $6.60 million remaining to begin work on the future Inland Empire Technical Trade Center to be located in the City of Jurupa Valley; $.32 million remaining of the SB169 Affordable Student Housing Planning grants used by all three colleges to plan for Student Housing Facilities on each campus. Included in fiscal 2026 is the release of preliminary plan funding for the new projects. Riverside City College Cosmetology Building at $.91 million; Norco Library Learning Resource and Student Services Building at $1.33 million; Ben Clark Training Center Education Building Phase 2 at $1.57 million; and Moreno Valley College Library Resource Center at $.77 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 FY 2024-25 with a reserve balance of $2.86 million and is projected to end fiscal 2026 with an ending reserve of $3.03 million.

14. Resource 4131, Spruce Street Capital - This Resource was funded from the sales proceeds of the former District Office building located on Spruce Street in Riverside. This Resource ended FY 2024-25 with a reserve balance of $3.45 million and is projected to end fiscal 2026 with a reserve balance of $3.65 million.

OTHER DISTRICT RESOURCES
(continued)

15. Resource 4132, Districtwide Solar Project - This Resource accounts for the Certificates of Participation (COP) proceeds along with other funding sources and the activities associated districtwide solar sustainability project. The total project cost is $37.51 million. This Resource ended FY 2024-25 with a reserve balance of $10.16 million.

16. Resource 4320, 2025A General Obligation Bonds - This Resource was established to account for the 2025A Series bond proceeds from the November 2024 issuance of Measure CC General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure CC Capital Outlay projects (Exhibit J). FY 2024-25 ended with a reserve of $185.45 million.

17. Resource 4391, 2019F General Obligation Bonds - This Resource was established to account for the 2019F Series bond proceeds from the October 2019 issuance of Measure C General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects. The 2019F Series represents the last issuance associated with the $350 million Measure C authorization and was completely expended by fiscal year end 2025.

18. 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 2025 with a reserve amount of $8.86 million and is projected to end fiscal 2026 with an ending balance of $6.41 million. The rates remain unchanged for fiscal 2026 due to a healthy reserve balance and a projection of positive operating activity for the year.

19. 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 will remain at 1.60%, for fiscal year 2025-26. This Resource ended fiscal 2025 with a reserve balance of $6.41 million and is projected to end fiscal year 2025-26 with an ending balance of $5.90 million.

OTHER DISTRICT RESOURCES
(continued)

20. Resource 6120, Self-Insured General Liability - The California insurance market has experienced widespread increases in premium rates for both liability insurance and property insurance coverage. The District continues to experience increased employment liability claims along with the need to utilize external legal counsel associated with human resources issues. The challenging property insurance market and increased legal costs have remained consistent over fiscal 2025. Significantly increased expenditures. The District has also engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions, including factoring in the aforementioned expenditures; 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. Although factoring in a rate increase for fiscal 2025, there is no change in this rate for fiscal 2026. This Resource ended fiscal 2025 with a reserve balance of ($.385) million and is projected to end fiscal year 2025-26 with an ending balance of $.44 million.

21. 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 $.25 million annually to fund the irrevocable trust. For fiscal year 2025-26, the rate will remain at .20%. This Resource ended fiscal year 2024-25 with a reserve balance of $5.96 million. The ending reserve balance for fiscal 2026 is projected at $7.06 million.

22. 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 scholarships.

Exhibit J
Riverside Community College District
2025 - 2026 Final Budget
Measure CC Projects - (Resource 4320)

Project Description	Original Approved Measure CC Total Project Budget	FY 25/26 Final Budget				
		District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	$ 923,354	$ 923,354	$ -	$ -	$ -	$ 923,354
NC Library/Learning Resource Center & Student Services	72,737,850	-	-	72,737,850	-	72,737,850
MVC Ben Clark Training Center Education Building - Phase 2	40,473,750	-	-	-	40,473,750	40,473,750
Logic Domain	933	933	-	-	-	933
MVC Library Learning Center	74,542,760	-	-	-	74,542,760	74,542,760
NC Corona Education Center	160,000,000	-	-	139,125,601	-	139,125,601
NC Building F2 Chiller Plant Upgrade	4,500,000	-	-	4,286,125	-	4,286,125
NC Center for Human Performance & Kinesiology	22,766,000	-	-	22,688,000	-	22,688,000
RCC Cosmetology	37,332,036	-	37,332,036	-	-	37,332,036
Project Contingency	398,384	398,384	-	-	-	398,384
Totals	$ 413,675,067	$ 1,322,671	$ 37,332,036	$ 238,837,576	$ 115,016,510	$ 392,508,793
Amount to be Funded from Future Measure CC Issuance						(204,454,174)
Total Expenditure Budget						$ 188,054,619

BUDGET SUMMARY

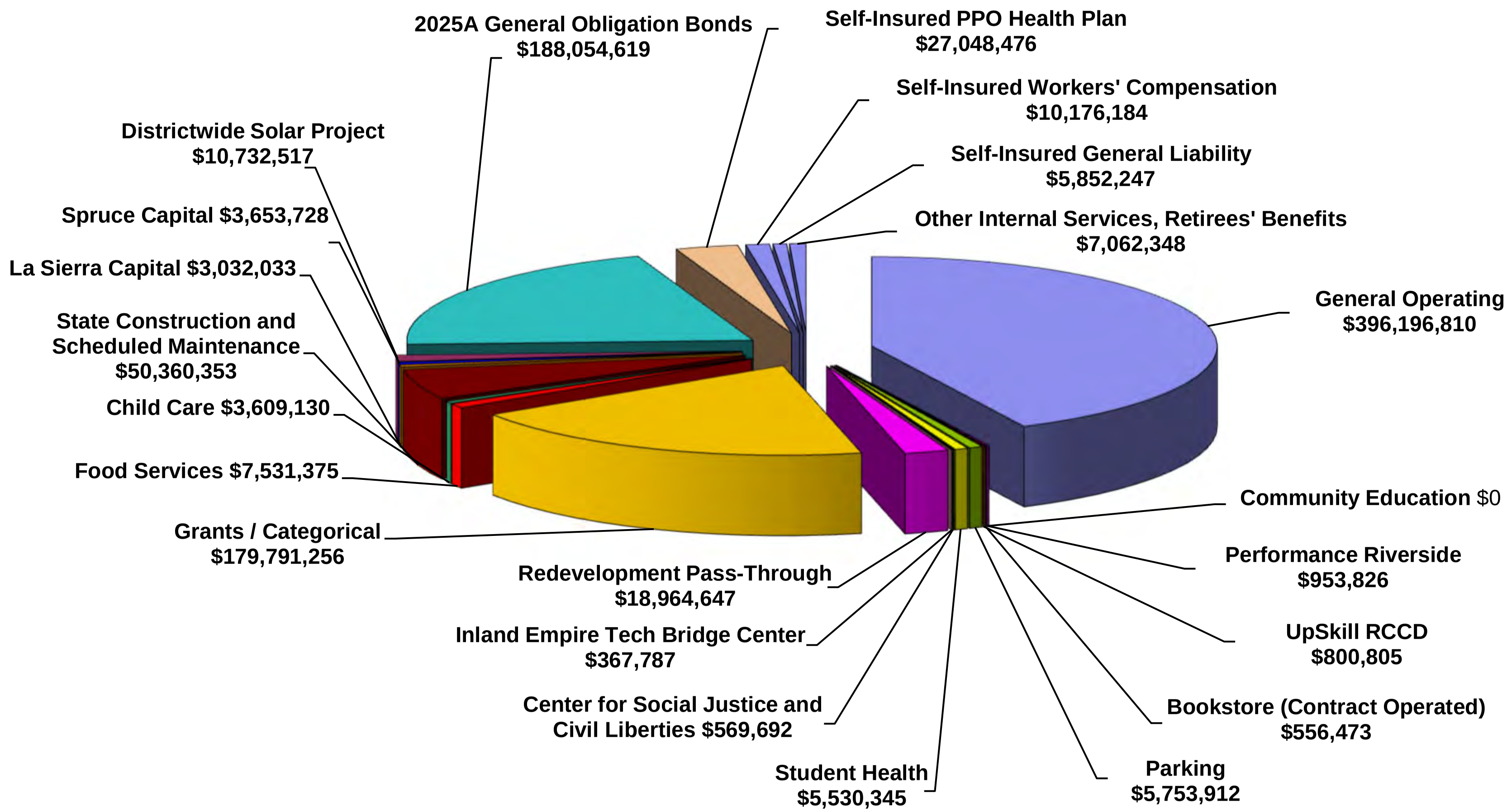
The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2025-26 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2025-26.

Exhibit K

Riverside Community College District

2025-2026 Proposed Budget

Total Available Funds



$926,598,563

Exhibit L

Riverside Community College District
Fund Schematic - Total Available Funds
2025-2026 Proposed Budget

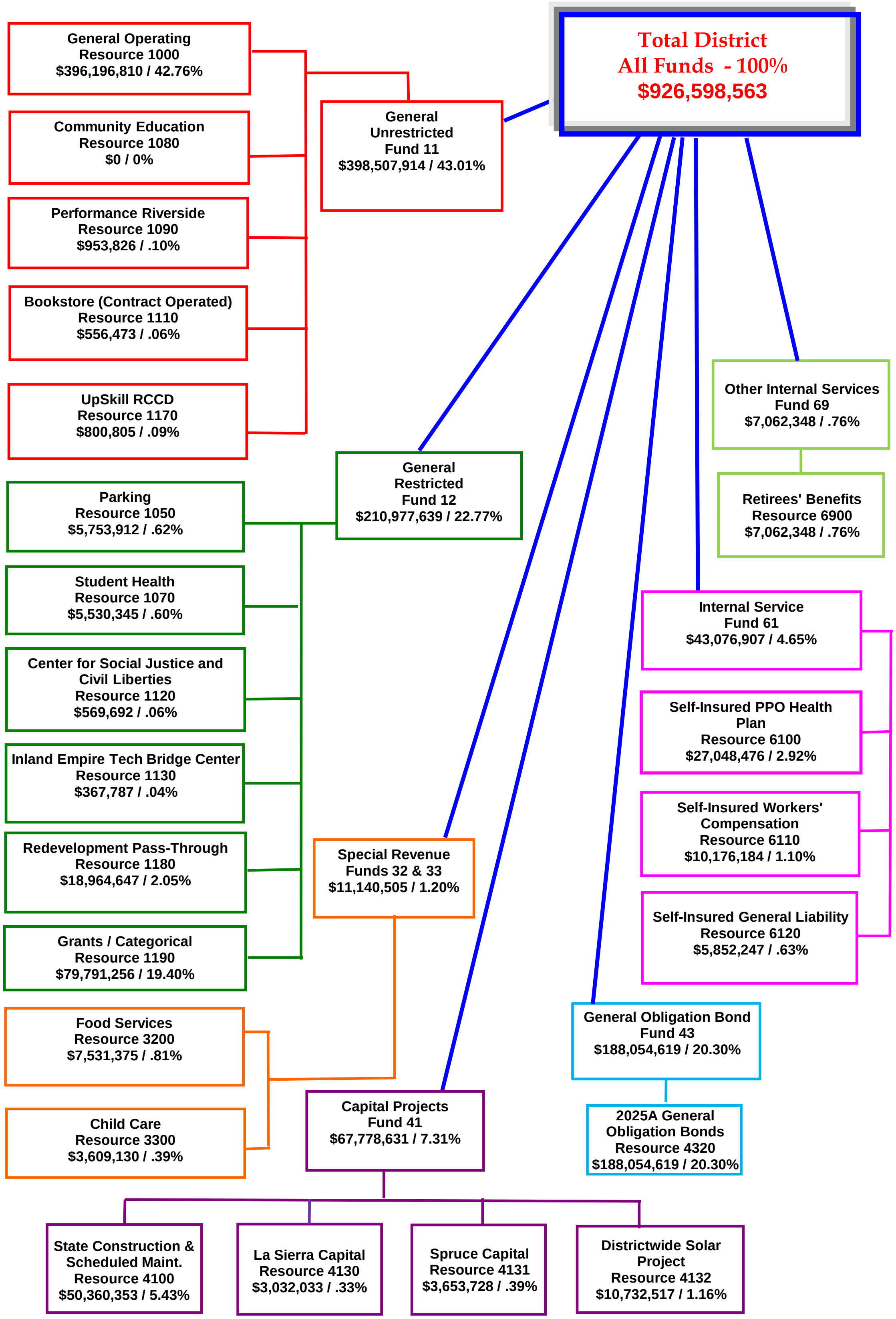


Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds
2025-2026

Fund / Resource		Adopted Budget 2024-2025	Final Budget 2025-2026
General Funds			
Unrestricted - Fund 11			
Resource			
1000	General Operating	$ 380,583,259	$ 396,196,810
1090	Performance Riverside	1,088,130	953,826
1110	Bookstore (Contract-Operated)	1,273,901	556,473
1170	Upskill RCCD	282,269	800,805
	Total Unrestricted General Funds	383,227,559	398,507,914
Restricted - Fund 12			
Resource			
1050	Parking	5,332,595	5,753,912
1070	Student Health	4,647,226	5,530,345
1120	Center for Social Justice and Civil Liberties	644,851	569,692
1130	Inland Empire Tech Bridge Center	294,156	367,787
1180	Redevelopment Pass-Through	19,189,322	18,964,647
1190	Grants and Categorical Programs	194,553,312	179,791,256
	Total Restricted General Funds	224,661,462	210,977,639
	Total General Funds	607,889,021	609,485,553
Special Revenue - Funds 32 & 33			
Resource			
3200	Food Services	6,764,376	7,531,375
3300	Child Care	3,470,681	3,609,130
	Total Special Revenue Funds	10,235,057	11,140,505

Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds *(continued)*
2025-2026

Capital Projects - Fund 41			
Resource			
4100	State Construction & Scheduled Maintenance	44,654,745	50,360,353
4130	La Sierra Capital	2,753,033	3,032,033
4131	Spruce Capital	3,317,522	3,653,728
4132	Districtwide Solar Project	30,010,974	10,732,517
	Total Capital Projects Funds	80,736,274	67,778,631
General Obligation Bond - Fund 43			
Resource			
4320	2025A General Obligation Bonds	-	188,054,619
4391	2019F Capital Appreciation Bonds	6,773,918	-
	Total General Obligation Bond Funds	6,773,918	188,054,619
Internal Service - Fund 61			
Resource			
6100	Self-Insured PPO Health Plan	25,899,537	27,048,476
6110	Self-Insured Workers' Compensation	8,322,050	10,176,184
6120	Self-Insured General Liability	4,813,548	5,852,247
	Total Internal Service Funds	39,035,135	43,076,907
Other Internal Services - Fund 69			
Resource			
6900	Retirees' Benefits	5,754,991	7,062,348
	Total Other Internal Services Funds	5,754,991	7,062,348
	Total District Funds	**$ 750,424,396**	**$ 926,598,563**

Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds *(continued)*
2025-2026

Expendable Trust and Agency		
Student Financial Aid Accounts		
Student Federal Grants	$ 91,375,000	$ 103,405,000
State of California Student Grants	22,800,000	28,225,000
Local Scholarships Student Grants	1,050,000	1,450,000
Total Student Financial Aid Accounts	115,225,000	133,080,000
Other Account		
Associated Students of RCCD	2,898,000	3,780,000
Total Expendable Trust and Agency	**$ 118,123,000**	**$ 136,860,000**
Grand Total	**$ 868,547,396**	**$ 1,063,458,563**

LOOKING AHEAD

The annual budget plays a vital role in advancing the mission and achieving the long-term goals and objectives of the Riverside Community College District. It is important that the budget process reflects both strategic intent and financial foresight. The “Looking Ahead” section offers a forward-looking perspective to assist stakeholders in anticipating future opportunities and challenges.

First, as we look back at fiscal 2025, enrollments that had declined 21.28%, or 6,700 FTES, as a result of the COVID-19 pandemic have been fully restored.

For both Fiscal 2025 and Fiscal 2026, the District has received substantial enrollment growth funding totally 2.35% resulting in a combined $11.04 million over the two years. In addition, an increase to base apportionment revenue from COLA at 2.30% was received for FY 2025-26. The District was able to take advantage of the Emergency Conditions Allowance (ECA) enrollment decline protections during the pandemic, albeit with the imposition of certain reporting and policy conditions, one of which was the increase of reserve levels to the equivalent of two months of expenditures. This equates to a roughly 16.67% minimum reserve level. The District is implementing this policy change over four years, the third of which will be fiscal 2026.

Following are observations of issues to be mindful of for fiscal 2026 and beyond:

The future budget outlook for California community colleges is influenced by a complex interplay of economic indicators, state policies, and external factors. Understanding these aspects are crucial for effective budgeting and planning within the Riverside Community College District.

California's economic landscape is marked by a mix of opportunities and challenges with key indicators highlighting important trends that could impact budgeting for California community colleges:

- Volatility in Proposition 98 Funding: The Proposition 98 minimum guarantee is highly sensitive to changes in state General Fund revenues, which are in turn tied to volatile income tax collections. A downturn in the economy could significantly reduce funding for community colleges, especially if capital gains revenues decline.

- Deferrals and Structural Budget Gaps: The FY 2025–26 budget includes a $408.4 million deferral of Proposition 98 funds to FY 2026–27. Continued reliance on deferrals to balance the budget could create cash flow issues and uncertainty for districts, especially if future revenues fall short of projections.

- Shifting Proposition 98 Split to TK-12: Starting in FY 2025–26, $492.4 million will be shifted from community colleges to Transitional Kindergarten (TK) as part of a revised Proposition 98 split. This structural change reduces the long-term share of funding available to community colleges.

- Rising Cost Pressures Without Guaranteed COLA: While COLAs are typically provided, they are not guaranteed if the Proposition 98 guarantee is insufficient. With ongoing pressures from pension obligations, healthcare costs, and salary increases, districts may face structural deficits if COLAs are reduced or suspended.

- Federal Policy and Economic Uncertainty: Potential changes in federal education policy or economic shocks (e.g., inflation, interest rate hikes, or geopolitical instability) could impact both state revenues and federal funding streams, necessitating mid-year budget revisions or cuts.

- Expansion of Credit for Prior Learning (CPL): Vision 2030 emphasizes building infrastructure to recognize learning that occurs outside traditional classrooms—such as military service, apprenticeships, and on-the-job training—offering adult learners faster, more affordable pathways to credentials and degrees.

- Climate Action and Green Workforce Development: Community colleges are positioned to lead in climate resilience by training students for clean energy jobs, developing microgrids, and embedding sustainability into curricula and campus operations, especially in underserved communities.

- Technology and AI Integration in Learning: With the rapid evolution of generative AI and digital tools, colleges are encouraged to modernize instruction and student services, improving access, personalization, and efficiency in education delivery.

- Workforce-Aligned Education Models: Expansion in actively aligning higher education with workforce needs and creating clearer pathways from education to employment, including partnerships with employers, apprenticeships, and stackable credentials that respond to labor market demands.

With the suspension of the Proposition 98 minimum guarantee for FY 2023-24, Proposition 98 funds remain set at $98.5 billion. The minimum guarantee for FY 2025-26 of $114.6 billion is down approximately 4% from FY 2024-25, where the guarantee is now estimated at $120.0 billion. Of the shortfall, $1.9 billion is scheduled as a “settle-up” payment in a future year, which will provide approximately $207 million for community colleges.

Constitutional provisions require that the Prop. 98 guarantee be restored to the level it would have reached absent the suspension. This happens over time by accelerating growth in the minimum guarantee depending on General Fund revenue growth. Furthermore, the maintenance factor amount is adjusted annually to reflect changes in student enrollment and the cost of living.

Overall, decisions on the minimum guarantee push large spending obligations to future budget years that add pressure to the non-Prop. 98 side of the budget. First, while the Prop. 98 suspension provides relief in 2023-24, TK-14 education will get a higher percentage of future revenue growth than normal until the maintenance factor is paid. In other words, a larger portion of General Fund revenue growth will go toward the maintenance factor obligation, leaving less funding for the non-Prop. 98 side of the budget.

The budget for community colleges defers $408.4 million from the SCFF for FY 2025-26 to FY 2026-27 which will result in the District not receiving approximately $11 million in cash payments until July 2026.

1. 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 by each of those retirement systems to close their unfunded liability gaps. The PERS rate will be reduced from 27.05% to 26.90% fiscal 2026. The STRS rate will remain the same at 19.10% in fiscal 2026. The decrease for PERS is $.15 million for FY 2025-26.

2. Enrollment – FTES targets for FY 2025-26 were established to reflect the continued growth all three colleges and BCTC have been experiencing. Preliminary indications for the Summer Intersession and the Fall 2025 term show that the District is on track to achieve the FTES targets.

3. Build RCCD – With the successful passage of the $954 million Measure CC general obligation bond in November 2024, the District has launched *Build RCCD* a transformative capital program that will reshape the educational and physical landscape across the District. *Build RCCD* encompasses a wide array of major projects at each of our colleges, the Ben Clark Training Center, and the two new educational centers in the City of Jurupa Valley and the City of Corona. Many of these multi-million-dollar facilities will be developed concurrently, representing the most significant infrastructure investments in the District's history. These projects will not only modernize aging facilities but also expand access, enhance instructional capacity, and support emerging workforce needs. As *Build RCCD* moves forward, the District will be engaging in strategic planning, community partnerships, and sustainable design to ensure that these investments deliver long-term value. The result will be a dynamic, future-ready learning environment that supports student success and regional economic growth for decades to come.

4. ***New Enterprise Resource Program* -** The District continues to advance the implementation of its new Enterprise Resource Planning (ERP) system, Anthology, with a targeted "go live" date of Summer 2026 for the Human Resources and Finance modules, followed by the planned launch of the Student Information System in December 2026. This multi-phase rollout represents a transformational step forward in how the District delivers services to students and manages its internal operations. Anthology will replace legacy systems with a modern, integrated platform that enhances transparency, streamlines workflows, and improves data-driven decision-making across all levels of the organization. For students, the new system will offer a more intuitive and personalized experience, from enrollment and financial aid to academic planning and support services, making it easier to navigate their educational journey. For faculty and staff, the ERP will significantly improve operational efficiency, reduce administrative burden, and enable more agile responses to institutional needs.

5. ***Student Housing* –** The District was awarded $75 million in FY 2023–24 to develop a groundbreaking intersegmental affordable student housing project in partnership with the University of California, Riverside (UCR). This initiative is not only a major investment in student well-being, it represents a first-of-its-kind collaboration between a University of California campus and a California Community College District. It will open on August 23, 2025 and will house 240 RCCD students out of RCCD's total of 326 beds. It will offer them direct access to a vibrant university residential environment creating a transformational experience by exposing RCCD students to the culture, resources, and expectations of a four-year university. This project establishes a ready pathway from community college to university, fostering a sense of belonging and academic ambition among students who may not have previously envisioned themselves in a UC setting. It breaks down barriers, builds bridges, and opens doors to life-changing opportunities, from mentorship and research exposure to increased transfer readiness and career development. This partnership reflects RCCD's commitment to innovation, equity, and student success, and sets a new standard for how institutions can collaborate to support students holistically.

6. ***Districtwide Solar Project* –** Construction of the Districtwide Solar Project began in fiscal year 2024 and will be fully operational by Fall 2025. This initiative spans multiple campuses and facilities, including rooftop and carport installations, and reflects years of strategic planning and collaboration with energy consultants and public utility partners. The project is a cornerstone of RCCD's commitment to sustainability stewardship, aligning with Board Policy 6870 and the District's Long-Term Capital Facilities Program. The solar infrastructure will generate clean, renewable energy to power campus operations, reducing greenhouse gas emissions, lowering long-term utility costs, and enhancing environmental responsibility. Beyond its environmental impact, the solar initiative represents a forward-thinking investment in economic and operational resilience, positioning RCCD as a leader in climate-conscious innovation across California's community college system.

7. Inland Empire Technical Trade Center (IETTC) – The District received $33 million in FY 2023–24 from the State to acquire a 24-acre site in the City of Jurupa Valley for the development of the Inland Empire Technical Trade Center (IETTC). This project is designed to serve as a regional hub for workforce innovation, with a focus on emerging industries such as health sciences, green technologies, advanced manufacturing, and logistics. The Comprehensive Vision, including the Education and Facilities Master Plans, was approved by the Board of Trustees in June 2025. Throughout fiscal year 2024 and into 2025, the District made significant progress: completing the land purchase, mitigating environmental hazards, installing perimeter security fencing, and actively pursuing entitlement of the property in collaboration with the City of Jurupa Valley. These foundational steps are critical to preparing the site for development. In fiscal year 2026, the District will finalize the entitlement process, advance planning for academic programs, and make substantial progress on facilities design. A design-build entity will be engaged to partner with the project architect, ensuring an integrated and efficient development process. Phase I of the IETTC, featuring approximately 93,000 square feet of instructional and student-centered space, is anticipated to open in Fall 2030, offering transformative opportunities for students and the broader Inland Empire region.

8. Corona Center Expansion – In March 2025, the District acquired property at the corner of Main Street and Parkridge Avenue in the City of Corona to establish a new higher education center as an extension of Norco College. This future-focused center will be designed to support STEM and Allied Health programs, expanding access to high-demand academic pathways and workforce training in one of the region's fastest-growing communities. During fiscal 2025 and into fiscal 2026, the District mitigating environmental hazards on the site, installed perimeter security fencing, and initiating the entitlement process in close collaboration with the City of Corona. These foundational efforts are essential to preparing the site for development. In fiscal 2026, the District will finalize entitlement for the property, advance academic program planning, and make significant strides in facilities design. A design-build entity will be engaged to work alongside the project architect, ensuring an integrated and efficient development process that aligns with Norco College's mission and the District's broader strategic goals.

The budget outlook for California Community Colleges, and RCCD in particular, is influenced by a mix of economic factors and state-level policy decisions. Changes in Proposition 98 funding, enrollment trends, and cost-of-living adjustments all play a role in shaping the resources available to support our students and operations. The District will need to approach this environment with a focus on strategic planning and adaptability, and continue to prioritize investments that directly benefit students, such as affordable housing, modern facilities, and workforce-aligned programs, while managing our financial resources responsibly. This includes preparing for potential fluctuations in funding and making thoughtful use of one-time dollars. Ultimately, we will need to stay focused on our educational mission: expanding access, supporting student success, and serving the needs of our communities.

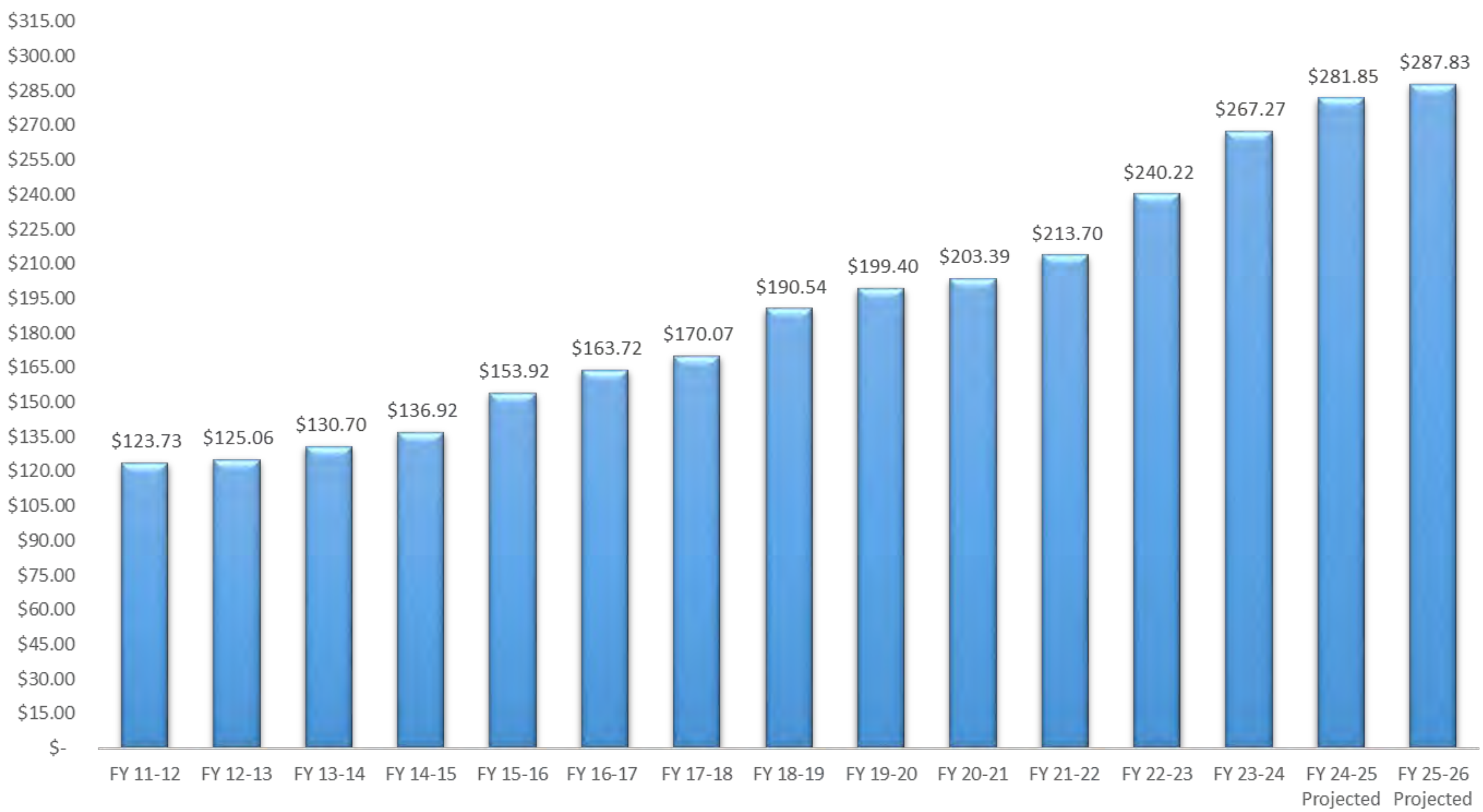
Historical Information

Unrestricted General Fund Contingency History

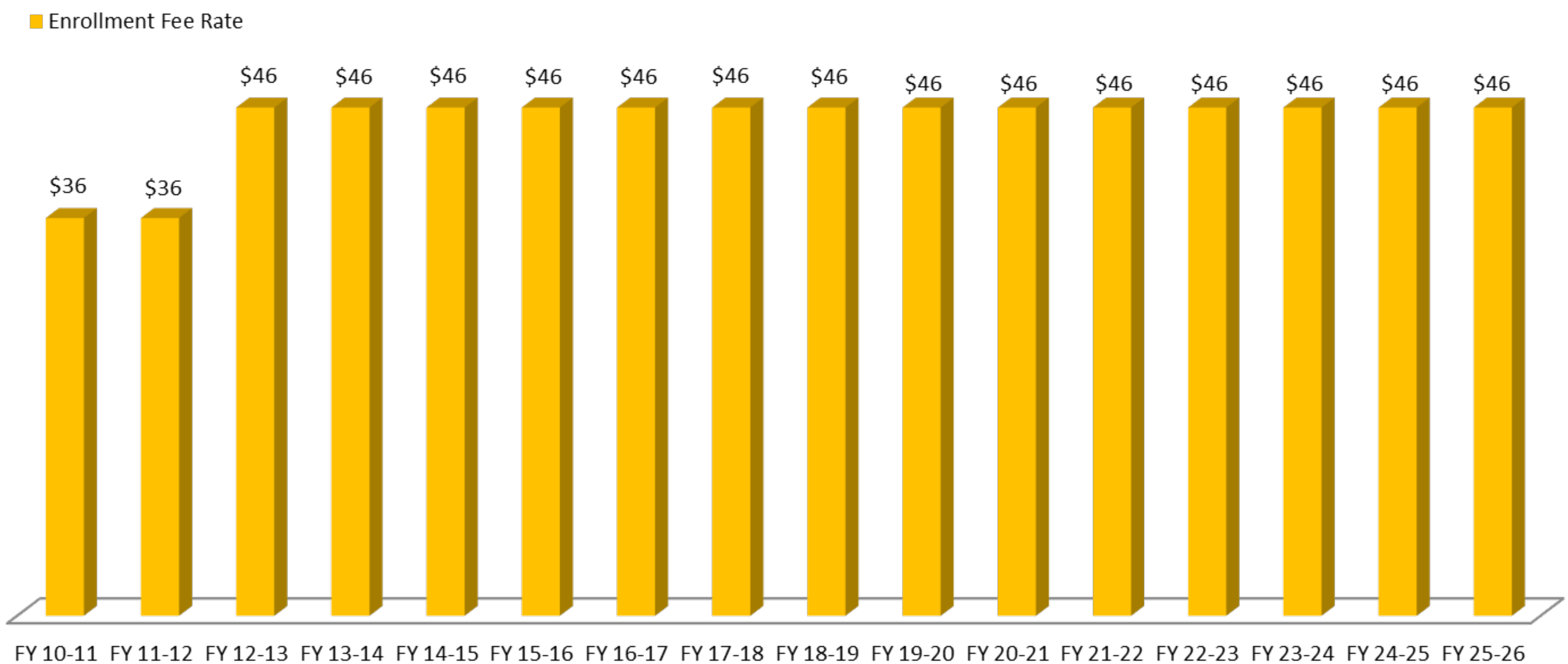
FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance		% of Avaliable Funds
2024-25	$ 30,717,754	8.07%	$ 77,492,524	*	19.37%
2023-24	$ 22,376,831	6.15%	$ 74,408,484		19.44%
2022-23	$ 15,949,824	4.82%	$ 72,442,232		21.38%
2021-22	$ 15,141,796	5.00%	$ 65,848,038		21.78%
2020-21	$ 12,968,469	5.00%	$ 56,007,914		20.14%
2019-20	$ 14,941,743	5.50%	$ 41,620,247		14.76%
2018-19	$ 13,645,688	5.50%	$ 53,189,474		20.37%
2017-18	$ 13,577,277	5.91%	$ 45,030,810		19.31%
2016-17	$ 11,987,323	5.60%	$ 42,944,508		19.60%
2015-16	$ 10,447,116	5.38%	$ 36,136,212		17.97%
2014-15	$ 7,801,811	4.85%	$ 13,836,227		8.43%
2013-14	$ 6,358,532	4.16%	$ 11,734,055		7.65%
2012-13	$ 4,560,030	3.18%	$ 10,926,705		7.52%
2011-12	$ 5,840,447	3.87%	$ 6,616,948		4.54%
2010-11	$ 8,729,056	5.53%	$ 12,450,649		7.90%
2009-10	$ 8,391,878	5.43%	$ 10,594,722		6.86%
2008-09	$ 12,566,801	7.55%	$ 13,253,848		8.21%
2007-08	$ 9,423,484	6.02%	$ 18,801,018		11.88%

*Includes $27.66 million of one-time funds set-aside for the benefit of various college projects and purposes and a set-aside to augment the District's contingency balance.

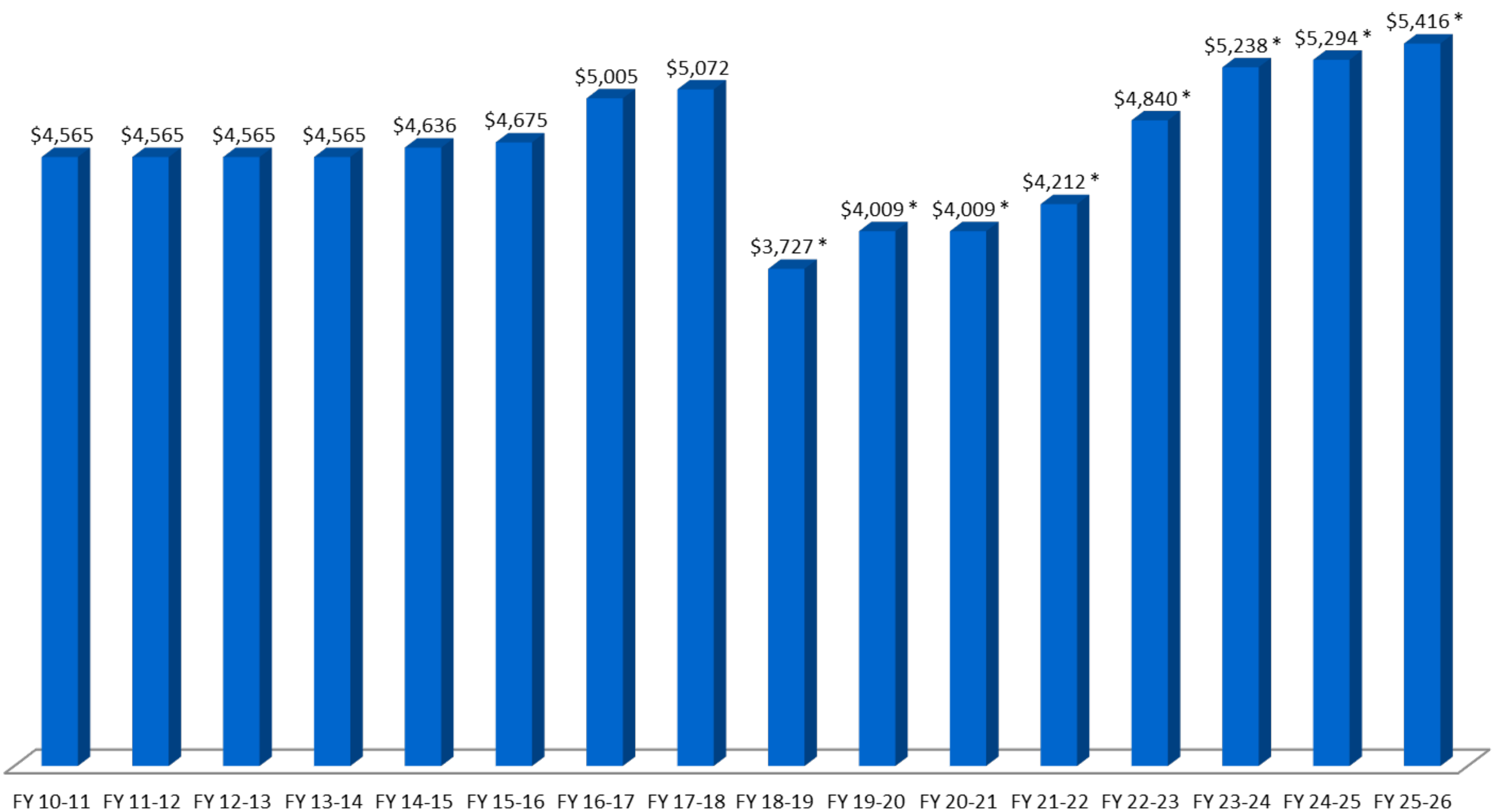
General Apportionment
(In Millions)



Enrollment Fee Rate Per Unit



Funding Rate Per Credit FTES



*Credit FTES Funding Rate per the Student Centered Funding Formula.

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1			$ 77,492,524
Federal Income		$ 232,531	
State Income		211,552,331	
Local Income		104,412,324	
Other Income		2,507,100	
	Total Income		318,704,286
Total Available Funds (TAF)			$ 396,196,810

EXPENDITURES

Object Code		
1000	Academic Salaries	$ 135,158,466
2000	Classified Salaries	63,268,864
3000	Employee Benefits	86,267,137
4000	Books and Supplies	3,581,912
5000	Services and Operating Expenses	56,199,625
6000	Capital Outlay	4,465,461
7000	Other Student Aid	18,049
7300	Interfund Transfers	5,223,000
8999	Intrafund Transfers	2,735,139
	Total Expenditures	356,917,653
7900	* Contingency / Reserves	39,279,157
	Total Resource 1000 Including Contingency / Reserves	$ 396,196,810

* The Resource 1000 Contingency was calculated under revised Board Policy 5200 to reflect an average of two months of General Unrestricted Operating expenditures over a four year period. FY 2023-24 is the first year of implementation.

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Unrestricted General Operating Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Federal Income					
8150	Student Financial Aid Administration	$ 209,419	$ 233,526	$ 293,313	$ 230,031
8190	Other Federal Revenue	-	-	-	2,500
	Total 1.0	**209,419**	**233,526**	**293,313**	**232,531**
2.0 State Income					
8611	State General Apportionment	151,582,908	160,536,901	143,792,270	145,528,618
8613	Apprenticeship Allowance	634,264	964,020	1,800,062	-
8615	Enrollment Fee Waiver Administration	434,034	349,793	386,014	386,014
8619	Part Time Faculty Insurance & Office Hours	628,728	1,021,120	2,854,510	2,950,000
8619	Part Time Faculty Compensation	761,954	727,375	734,848	740,000
8630	Education Protection Account	15,137,820	26,544,943	53,970,628	53,970,628
8671	Homeowner Property Tax Relief	419,391	412,724	408,178	427,958
8681	State Lottery	7,240,328	6,791,657	6,494,420	6,400,000
8685	State Mandated Cost Reimb/Block Grant	998,639	1,066,441	1,103,727	1,129,113
8690	CalSTRS On-Behalf	7,870,089	8,716,871	9,652,636	-
8699	Other State Revenue	151,768	37,476	20,000	20,000
	Total 2.0	**185,859,923**	**207,169,321**	**221,217,292**	**211,552,331**
3.0 Local Income					
8809	RDA Asset Liquidation	165,029	724,636	27,805	29,195
881x	Property Taxes	68,293,118	77,138,328	80,657,286	84,690,152
8844	Food Sales / Commissions	159,619	180,569	184,869	165,000
8849	Cosmetology / Dental Hygiene / Other Sales	35,161	27,724	32,255	107,067
8850	Lease / Rental Income	116,646	152,750	190,794	938,624
8860	Interest Income	4,713,519	7,508,144	5,634,286	5,000,000
8861	Fair Market Value of Investments	(2,594,771)	1,994,394	2,241,411	-
8874	Student Enrollment Fees	8,333,928	10,071,035	9,590,439	9,800,000
8879	Transcript / Late Application Fees	64,086	71,261	61,436	85,000
8880	Non Resident Tuition	2,228,092	2,550,694	2,849,113	3,074,677
888x	Other Student Fees	229,819	258,826	37,656	181,824
8890	Other Local Revenue	5,366	22,178.67	20,112.55	235,871
	Staledated Checks (Resource 0800)	183,175	306,875	233,202	58,956
	Bad Check Fees / Returned Items	20	80.00	98.00	232
	Wells Fargo Bank ID Cards	39,076	12,500.00	-	-
	Recycling Program	-	-	-	1,856
	Moving Violations	3,849	1,929.84	1,037.59	43,870
	Total 3.0	**81,975,733**	**101,021,924**	**101,761,799**	**104,412,324**

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Unrestricted General Operating Income

Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
4.0 Other Income					
8897 Indirect Cost Recovery		4,797,039	1,915,052	2,441,817	2,500,000
8912 Sales - Obsolete Equipment		8,199	7,607	5,167	7,100
8980 Incoming Transfers		203,682	-	-	-
	Total 4.0	**5,008,920**	**1,922,659**	**2,446,984**	**2,507,100**
Total Resource 1000 Income		**273,053,995**	**310,347,429**	**325,719,388**	**318,704,286**
5.0 Beginning Fund Balance July 1		65,848,038	72,442,232	74,408,484	77,492,524
	Total 5.0	**65,848,038**	**72,442,232**	**74,408,484**	**77,492,524**
Total Available Funds		**$ 338,902,033**	**$ 382,789,660**	**$ 400,127,873**	**$ 396,196,810**

Resource 1000 - Unrestricted General Operating Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1110	Regular Full Time Teaching	$ 45,759,372	$ 51,549,858	$ 50,759,155	$ 60,722,631
1170	Instructional Release Time	430,589	487,087	438,373	521,045
1180	Regular Sabbatical Teaching	263,698	-	438,062	738,740
	Total 1100	**46,453,659**	**52,036,945**	**51,635,589**	**61,982,416**
1218	Regular Full Time Administrator	9,732,910	10,930,143	10,959,315	12,285,176
1219	Counselors/Librarians/Release Time	10,986,586	12,392,028	13,323,008	16,110,231
	Total 1200	**20,719,496**	**23,322,171**	**24,282,324**	**28,395,407**
1330	Part-Time Teaching Fall	11,341,736	13,259,884	14,688,528	12,074,292
1331	Part-Time Teaching Summer (Odd years)	116,104	186,537	109,688	788,181
1332	Part-Time Teaching Winter	2,633,479	2,863,897	3,250,719	3,513,437
1333	Part-Time Teaching Spring	10,327,659	12,566,990	14,466,416	10,417,516
1334	Part-Time Teaching Summer (Even years)	2,808,727	2,998,286	3,246,826	1,775,461
1335	Regular - Overload Fall	3,239,027	3,937,774	4,214,253	2,867,432
1336	Regular - Overload Summer (Even years)	3,759,560	4,295,886	4,464,279	1,771,977
1337	Regular - Overload Winter	3,115,722	3,772,619	3,908,662	3,986,891
1338	Regular - Overload Spring	3,186,015	3,826,342	4,267,603	2,505,190
1339	Regular - Overload Summer (Odd years)	2,577	1,257	43,109	618,142
1360	Substitute Instructional	347,406	397,391	416,207	324,618
1370	Instructional Stipends	423,237	487,646	560,019	649,905
1371	Large Lecture Stipends	74,938	103,388	115,052	434,906
	Total 1300	**41,376,186**	**48,697,897**	**53,751,359**	**41,727,948**
1438	Part Time - Academic Administrators	-	8,325	-	-
1439	Part Time - Counselors/Librarians/Overload	1,406,388	1,638,568	1,973,826	1,855,707
1460	Other Hourly Non-Teaching Substitute	859	-	596	-
1469	Substitute Non-Instructional	64,047	42,935	28,663	21,369
1470	Non- Instructional Salaries, Other Extra Duty	215	6,051	-	-
1479	Department Chair Stipends	509,989	582,939	626,336	734,936
1490	Special Assignments	366,516	337,020	448,622	440,683
	Total 1400	**2,348,013**	**2,615,839**	**3,078,043**	**3,052,695**
	Total 1000 Series	**110,897,354**	**126,672,853**	**132,747,315**	**135,158,466**
Classified Salaries					
2117	Full-Time Supervisor	598,727	653,509	663,247	659,942
2118	Full-Time Administrator	8,306,936	9,500,708	10,340,150	11,337,165
2119	Full-Time Regular / Confidential	31,337,369	41,555,558	36,370,570	43,186,976
2129	Permanent Part-Time	988,468	2,002,998	724,849	1,532,655
2139	Classified Hourly	-	-	-	30,548
	Total 2100	**41,231,501**	**53,712,774**	**48,098,817**	**56,747,286**

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
2210	Full-Time Instructional Aides	2,462,209	3,121,994	2,655,962	3,245,408
2220	Permanent Part-Time Instructional Aides	665,428	744,221	626,162	560,104
	Total 2200	**3,127,636**	**3,866,215**	**3,282,125**	**3,805,512**
2331	Student Help Non-Instructional	389,428	375,795	473,805	495,097
2339	Classified Hourly	314,390	180,821	255,482	935,190
2349	Overtime	1,446,095	1,374,635	1,669,069	430,649
2369	Substitutes	575,020	618,438	639,906	402,847
2399	Other Non-Teaching	46,886	49,620	50,159	51,300
	Total 2300	**2,771,818**	**2,599,310**	**3,088,420**	**2,315,083**
2430	Student Help Instructional	153,035	102,824	131,326	216,222
2431	Coaches - Summer	47,586	53,768	47,981	49,631
2440	Overtime - Instructional Aides	25,549	101,503	158,721	3,671
2449	Part-Time Hourly Instructional Aides	153,942	116,168	139,832	113,534
2469	Substitute Instructional Aides	51,477	12,280	57,611	17,925
	Total 2400	**431,588**	**386,543**	**535,471**	**400,983**
	Total 2000 Series	**47,562,543**	**60,564,840**	**55,004,832**	**63,268,864**
Employee Benefits					
3110	STRS - Teachers & Aides	13,943,597	15,656,156	16,518,100	18,587,496
3115	STRS - Teachers & Aides Other	-	(69)	-	-
3120	STRS - Classified	153,333	138,935	142,879	128,765
3130	STRS - Academic Non-Teaching	3,764,727	3,866,551	3,975,145	5,239,097
3135	STRS - Other CE Employees	(275,681)	-	-	-
3150	CalSTRS On-Behalf - Teachers & Aides	6,150,894	6,804,774	7,686,363	-
3160	CalSTRS On-Behalf - Classified	80,208	74,830	68,208	-
3170	CalSTRS On-Behalf - Acad Non-Teaching	1,638,986	1,837,267	1,898,064	-
	Total 3100	**25,456,064**	**28,378,444**	**30,288,759**	**23,955,358**
3210	PERS - Teachers & Aides	891,940	1,075,979	1,087,569	1,155,346
3220	PERS - Classified	9,859,230	11,700,781	13,893,540	14,838,939
3225	PERS - Classified Other	-	5,947	-	-
3230	PERS - Academic Non-Teaching	587,488	684,406	692,543	844,853
	Total 3200	**11,338,658**	**13,467,113**	**15,673,653**	**16,839,138**
3310	OASDI - Teachers & Aides	226,450	266,366	263,763	262,604
3315	Medicare - Teachers & Aides	1,327,595	1,515,650	1,590,008	1,554,349
3320	OASDI - Classified	2,495,859	2,807,537	3,319,475	3,391,515
3325	Medicare - Classified	641,449	713,924	847,564	848,019
3330	OASDI - Academic Non-Teaching	125,758	150,539	156,025	172,517
3335	Medicare - Academic Non-Teaching	335,900	375,452	395,311	456,000
3360	OASDI - All Other Teachers & Aides	33,735	-	-	-

Riverside Community College District
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Resource 1000 - Unrestricted General Operating Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total 3300	**5,186,748**	**5,829,467**	**6,572,147**	**6,685,004**
3410	H & W - Teachers & Aides	10,629,654	11,419,609	12,621,343	13,412,411
3420	H & W - Classified	11,024,360	11,422,875	12,160,386	14,238,370
3430	H & W - Academic Non-Teaching	3,563,303	3,797,551	4,117,143	4,239,845
3440	H & W - Retired Employees	2,349,238	1,985,933	3,039,561	3,006,133
3450	OPEB - Teachers & Aides	182,801	209,188	219,165	215,839
3460	OPEB - Classified	91,096	101,602	119,932	118,067
3470	OPEB - Academic Non-Teaching	46,235	52,002	54,600	62,896
	Total 3400	**27,886,688**	**28,988,760**	**32,332,129**	**35,293,561**
3510	SUI - Teachers & Aides	491,390	69,192	84,538	76,659
3520	SUI - Classified	257,027	38,981	111,711	146,910
3530	SUI - Academic Non-Teaching	136,187	20,949	24,879	75,225
	Total 3500	**884,605**	**129,122**	**221,128**	**298,794**
3610	WC - Teachers & Aides	1,462,232	1,672,361	1,752,019	1,726,668
3620	WC - Classified	696,740	778,881	921,755	943,660
3630	WC - Academic Non-Teaching	369,853	415,793	436,781	503,170
	Total 3600	**2,528,824**	**2,867,036**	**3,110,556**	**3,173,498**
3910	Other - Teachers & Aides	(2,243)	125,623	(125,666)	-
3912	PayPro 125 Plans	(17,746)	(47,678)	39,079	-
3920	Other - Classified	(2,608)	2,586,789	(2,560,826)	-
3930	Other - Academic Non-Teaching	(1,487)	23,822	14,339	-
3939	Other - Retiree Incentive	541,624	2,986,796	9,006,230	-
3999	Other - COLA Holding Account	-	-	-	21,784
	Total 3900	**517,541**	**5,675,353**	**6,373,157**	**21,784**
	Total 3000 Series	**73,799,129**	**85,335,293**	**94,571,527**	**86,267,137**
Books and Supplies					
4220	Library Books	-	-	118	-
4210/4230	Reference and Other Books	4,128	9,712	3,408	20,813
	Total 4200	**4,128**	**9,712**	**3,527**	**20,813**
4320	Instructional Supplies	(13,991)	7,469	15,378	156,714
4330	Periodicals/Magazines	6,023	6,753	17,817	17,947
4350/4351	Instructional Media Materials	-	-	-	26,335
4360	Tests	8,255	8,276	180	21,405
	Total 4300	**287**	**22,498**	**33,375**	**222,401**
4510	Maintenance Supplies	149,709	157,232	141,698	85,116
4520	Custodial Supplies	299,466	360,293	352,390	259,579

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
4530	Grounds Supplies	123,231	103,680	99,500	118,648
4540	Health Supplies	35,997	34,807	29,656	30,100
4555	Copying and Printing	168,882	208,706	153,213	189,390
4575	Software < $200	-	144	-	9,121
4580	Theater Supplies	5,848	4,509	8,894	16,254
4590	Office & Other Supplies	654,228	1,185,883	1,315,848	1,852,391
4591	Purchase / Cost of Goods Sold	(29,931)	(569,313)	(696,770)	-
	Total 4500	**1,407,430**	**1,485,941**	**1,404,428**	**2,560,599**
4630	Tires and Tubes	(75)	-	-	-
4644	Repair Parts	402,213	390,376	384,735	605,984
4690	Transportation Supplies	63,458	73,956	69,595	80,943
	Total 4600	**465,595**	**464,332**	**454,330**	**686,927**
4710	Food	(1,015)	64	162	78,422
4791	Paper Products	4,963	4,215	5,293	5,338
4792	Cleaning Supplies	4,702	4,732	6,239	6,286
4793	Kitchen Expendables	-	-	-	1,126
	Total 4700	**8,649**	**9,011**	**11,694**	**91,172**
	Total 4000 Series	**1,886,090**	**1,991,493**	**1,907,354**	**3,581,912**
Services and Operating Expenditures					
5045	Postage	144,406	307,675	322,782	142,463
	Total 5000	**144,406**	**307,675**	**322,782**	**142,463**
5110	Consultants	475,179	797,168	778,024	1,173,995
5120	Lecturers	23,500	13,620	10,147	10,400
5151	Temporary Services	10,750	15,325	-	-
5160	Ambulance	-	9,381	-	-
5194	Filming	5,000	-	-	5,000
5195	Entry Fees	34,673	31,272	38,734	13,400
5198	Professional Services	779,600	947,758	1,116,620	714,865
	Total 5100	**1,328,701**	**1,814,523**	**1,943,525**	**1,917,660**
5210	Mileage	16,658	15,035	13,167	59,014
5211	Meeting Expenses	105,129	54,648	34,914	52,030
5219	Other Travel Expenses	103,233	78,191	66,833	130,274
5220	Conference Expenses	650,361	726,410	873,486	699,935
5250	Travel Expenses - Candidates	1,778	6,253	7,588	15,000
	Total 5200	**877,160**	**880,537**	**995,989**	**956,253**
5310/5320	Memberships / Dues	356,954	372,156	386,303	443,407
	Total 5300	**356,954**	**372,156**	**386,303**	**443,407**

Riverside Community College District
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Resource 1000 - Unrestricted General Operating Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5420	Liability and Claims	39,380	40,510	51,000	34,456
5421	GL & Property Expenses	3,169,640	3,596,871	5,854,389	5,952,813
5430	Fidelity Bond Premiums	5,795	-	12,884	-
5440	Student Insurance	37,220	37,186	37,186	40,737
5450	Insurance Claims Expense (External Ins Co)	4,911	-	-	-
	Total 5400	**3,256,945**	**3,674,567**	**5,955,459**	**6,028,006**
5510	Natural Gas	1,392,418	736,115	592,410	1,732,613
5520	Electricity	3,343,815	3,591,008	3,879,932	3,540,388
5530	Water	451,547	461,207	492,808	474,742
5540	Telephone	416,016	443,397	240,542	428,287
5541	Cellular Telephone	173,994	175,311	161,201	169,914
5550	Laundry & Cleaning	39,852	55,275	54,475	36,539
5560	Towel Service	11,174	4,498	7,123	10,249
5570	Waste Disposal	275,927	311,373	363,748	206,470
	Total 5500	**6,104,743**	**5,778,183**	**5,792,238**	**6,599,202**
5610	County and Other Contracts	146,924	259,855	285,716	297,658
5630	Rents and Leases	1,579,784	1,032,763	1,150,201	912,415
5633	Scenery and Costume Rentals	-	-	-	5,000
5644	Repairs	1,974,018	2,153,437	2,119,739	2,406,709
5649	Computer Software Maintenance/Lic	2,838,486	3,105,293	3,756,014	3,268,153
5650	Transportation Contracts	250,644	182,923	305,850	66,031
5691	Governmental Fees	3,596	2,038	7,765	1,553
	Total 5600	**6,793,453**	**6,736,310**	**7,625,285**	**6,957,519**
5710	Audit	91,872	95,181	114,009	96,016
5720	Elections	385,006	-	217,469	-
5730	Legal	11,922	83,207	115,411	91,900
5740	Advertising	317,519	476,589	488,362	444,470
5790	Licenses, Permits, and Other Fees	820,232	552,777	720,306	357,174
5791	IT Fees	-	-	741	64
	Total 5700	**1,626,551**	**1,207,754**	**1,656,299**	**989,624**
5821	STRS/PERS Penalties & Interest	4,511	7,969	70,268	-
5830	Surveys	4,836	4,920	4,452	3,291
5840	Physicals	19,650	9,207	21,982	13,839
5850	Fingerprints	19,819	20,705	24,718	22,510
5855	Pre-employment Testing	(300)	-	300	2,150
5890	Outside Services and Operating Costs	1,825,851	3,319,201	3,474,766	4,339,382
5892	Bank Charges	191,746	172,913	225,925	181,643
5899	Budget Augmentation Holding	-	-	-	27,602,676
	Total 5800	**2,066,112**	**3,534,915**	**3,822,411**	**32,165,491**

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total 5000 Series	**22,555,026**	**24,306,621**	**28,500,290**	**56,199,625**
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	1,949	5,062	-	-
6122	Engineering	-	4,865	26,560	21,760
6123	Architect's Fee	56,981	164,511	225,420	15,500
6124	Testing	29,266	11,873	3,500	-
6125	Demolition - Grading	-	35,135	62,350	-
6126	Construction Contract	1,305,486	3,399,562	89,362	405,196
6127	Fixtures and Fixed Equipment	13,402	55,336	9,699	5,000
6128	Inspection	5,130	32,361	8,975	17,635
6129	Other Site Improvement	126,617	153,353	173,464	-
	Total 6100	**1,538,831**	**3,862,057**	**599,330**	**465,091**
Buildings					
6210	New Buildings - Purchase	6,708	-	-	-
6221	Advertising & Legal	-	6,672	4,828	-
6222	Engineering	-	-	11,420	-
6223	Architects Fee	23,564	101,964	209,412	62,700
6224	Testing	1,987	11,035	31,264	263
6226	Remodel Projects	322,832	251,720	2,189,921	2,469,744
6227	Fixtures & Fixed Equipment	28,471	100,573	112,101	104,151
6228	Inspection	7,792	3,136	78,324	49,920
6229	Other	20	(66,299)	138,394	66,299
	Total 6200	**391,374**	**408,801**	**2,775,664**	**2,753,077**
Library Books					
6312	Library Subscriptions	1,000	40,148	41,653	41,453
	Total 6300	**1,000**	**40,148**	**41,653**	**41,453**
Equipment					
6481	Equipment Addt'l $200 to $4,999	184,486	1,786,756	233,115	738,252
6482	Equipment Addt'l > $5,000	175,956	1,114,418	514,655	333,762
6485	Comp Equip Addt'l $200 to $4,999	62,278	283,375	205,604	81,696
6486	Comp Equip Addt'l > $5,000	13,356	-	123,737	45,000
6491	Equipment Replc $200 to $4,999	-	2,837	-	3,797
6492	Equipment Replc > $5,000	-	27,448	-	-
6495	Comp Equip Replc $200 to $4,999	-	1,806	-	3,333
	Total 6400	**436,075**	**3,216,639**	**1,077,111**	**1,205,840**
	Total 6000 Series	**2,367,280**	**7,527,645**	**4,493,758**	**4,465,461**
Other Student Aid					
7620	Student Financial Grants	-	-	1,400	-

Riverside Community College District
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Resource 1000 - Unrestricted General Operating Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
7631	Housing Vouchers	-	-	829	-
7640	Book Grants	74,946	-	74,946	18,049
7650	Meal Grants	1	-	-	-
	Total 7600	**74,947**	**-**	**77,175**	**18,049**
Interfund Transfers					
7390	Interfund Transfers				
	To Resource 1050	-	-	-	3,603,000
	To Resource 1070	-	230,000	250,000	150,000
	To Resource 1090	-	-	-	100,000
	To Resource 1120	-	-	-	540,000
	To Resource 3200	-	-	725,000	500,000
	To Resource 3300	-	250,000	395,000	330,000
	To Resource 4100	6,471,955	-	-	-
	Total 7390	**6,471,955**	**480,000**	**1,370,000**	**5,223,000**
	Total 7000 Series	**6,546,902**	**480,000**	**1,447,175**	**5,241,049**
Intrafund Transfers Out / (In)					
8999	To Resource 1050 - Safety & Police	-	243,863	2,312,343	46,700
	To Resource 1120 - Center for Social Justice	351,000	455,285	487,750	-
	To Resource 1000 (Resource 0800)	58,956	210,528	168,321	103,175
	From Resource 0800 - Unclaimed Property	(58,956)	(210,528)	(168,321)	(103,175)
	From Resource 1110 - Bookstore	(327,742)	(260,341)	(345,804)	(530,373)
	To (From) Resource 1190:				
	DSP&S SPP 180	436,187	563,484	1,063,789	1,147,157
	Promise Grant SPP 554	22,988	124,204	-	1,645,995
	Veterans Education SPP 730	4,842	2,498	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	358,201	373,438	440,177	420,818
	Total 8999	**845,477**	**1,502,431**	**3,963,097**	**2,735,139**
	Total 8900 Series	**845,477**	**1,502,431**	**3,963,097**	**2,735,139**
	Resource 1000 Expenditures	**266,459,801**	**308,381,176**	**322,635,349**	**356,917,653**
Contingency/Fund Balance					
	Unrestricted Reserve	71,542,232	73,508,484	76,592,524	38,379,157
	General Reserve	900,000	900,000	900,000	900,000
	Total	**72,442,232**	**74,408,484**	**77,492,524**	**39,279,157**
Total Resource 1000 Expenditures/Contingency/Fund Balance		**$ 338,902,033**	**$ 382,789,660**	**$ 400,127,873**	**$ 396,196,810**

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Revenue Summary by Location

	Moreno Valley College	Norco College	Riverside City College	District Support Srvcs	Totals
Federal Revenues					
Student Financial Aid Administration	$ 61,367	$ 48,936	$ 119,728	$ -	$ 230,031
Other Federal Revenue	2,500	-	-	-	2,500
Total 1.0 Series	**$ 63,867**	**$ 48,936**	**$ 119,728**	**$ -**	**$ 232,531**
Other State Revenues					
Apportionment-Credit/Special Admit/Non-Credit	$ 35,015,881	$ 31,856,933	$ 78,655,804	$ -	145,528,618
Enrollment Fee Waiver Administration	92,879	84,500	208,635	-	386,014
Part Time Faculty Insurance & Office Hours	709,804	645,769	1,594,427	-	2,950,000
Part Time Faculty Compensation	178,053	161,990	399,957	-	740,000
EPA	12,985,962	11,814,437	29,170,229	-	53,970,628
Homeowner Property Tax Relief	102,972	93,682	231,304	-	427,958
State Lottery	1,539,915	1,400,992	3,459,093	-	6,400,000
State Mandated Cost Reimb/Block Grant	271,678	247,168	610,267	-	1,129,113
Other State Revenue	20,000	-	-	-	20,000
Total 2.0 Series	**$ 50,917,144**	**$ 46,305,471**	**$ 114,329,716**	**$ -**	**$ 211,552,331**
Local Revenues					
Redevelopment Asset Liquidation	$ 7,025	$ 6,391	$ 15,779	$ -	$ 29,195
Property Taxes	20,377,437	18,539,093	45,773,622	-	84,690,152
Food Sales / Commissions	-	-	165,000	-	165,000
Cosmetology / Dental Hygiene / Other Sales	77,067	-	30,000	-	107,067
Lease / Rental Income	70,646	240,425	627,553	-	938,624
Interest Income	1,203,058	1,094,525	2,702,417	-	5,000,000
Student Enrollment Fees	2,357,994	2,145,268	5,296,738	-	9,800,000
Transcript / Late Application Fees	10,000	20,000	55,000	-	85,000
Non Resident Tuition	362,258	749,486	1,962,933	-	3,074,677
Other Student Fees	135,208	3,104	43,512	-	181,824
Other Local Revenue	79,724	90,760	126,431	43,870	340,785
Total 3.0 Series	**$ 24,680,417**	**$ 22,889,052**	**$ 56,798,985**	**$ 43,870**	**$ 104,412,324**
Other Income					
Indirect Cost Recovery	$ 491,000	$ 561,000	$ 941,000	$ 507,000	$ 2,500,000
Sales - Obsolete Equipment	1,600	1,600	3,900	-	7,100
Total 4.0 Series	**$ 492,600**	**$ 562,600**	**$ 944,900**	**$ 507,000**	**$ 2,507,100**
Total Resource 1000 Income	**$ 76,154,028**	**$ 69,806,059**	**$ 172,193,329**	**$ 550,870**	**$ 318,704,286**
Unaudited Beginning Fund Balance July 1	$ (1,121,709)	$ 6,802,471	$ 29,196,569	$ 42,615,193	$ 77,492,524
Total 5.0 Series	**$ (1,121,709)**	**$ 6,802,471**	**$ 29,196,569**	**$ 42,615,193**	**$ 77,492,524**

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Expenditure Summary by Location

Account Description	Moreno Valley College	Norco College	Riverside City College	District Support Srvcs	District Office	Totals
Academic Salaries						
Total 1100	$ 13,834,244	$ 13,755,813	$ 34,392,359	$ -	$ -	$ 61,982,416
Total 1200	6,612,174	6,786,745	12,100,330	1,845,145	1,051,013	28,395,407
Total 1300	10,951,391	8,873,279	21,903,278	-	-	41,727,948
Total 1400	595,085	717,837	1,281,554	458,219	-	3,052,695
Total 1000 Series	$ 31,992,894	$ 30,133,674	$ 69,677,521	$ 2,303,364	$ 1,051,013	$ 135,158,466
Classified Salaries						
Total 2100	$ 8,738,896	$ 7,462,706	$ 17,578,229	$ 20,473,854	$ 2,493,601	$ 56,747,286
Total 2200	506,304	649,873	2,649,335	-	-	3,805,512
Total 2300	312,086	281,677	1,253,401	355,517	112,402	2,315,083
Total 2400	70,511	30,008	300,464	-	-	400,983
Total 2000 Series	$ 9,627,797	$ 8,424,264	$ 21,781,429	$ 20,829,371	$ 2,606,003	$ 63,268,864
Employee Benefits						
Total 3100	$ 5,772,537	$ 5,255,375	$ 12,325,341	$ 453,998	$ 148,107	$ 23,955,358
Total 3200	2,595,624	2,456,887	5,734,746	5,398,776	653,105	16,839,138
Total 3300	1,194,063	1,117,023	2,626,530	1,567,155	180,233	6,685,004
Total 3400	6,800,718	6,891,846	15,755,980	5,446,867	398,150	35,293,561
Total 3500	62,541	53,733	143,655	33,716	5,149	298,794
Total 3600	665,932	616,926	1,463,335	370,124	57,181	3,173,498
Total 3900	-	-	-	-	21,784	21,784
Total 3000 Series	$ 17,091,415	$ 16,391,790	$ 38,049,587	$ 13,270,636	$ 1,463,709	$ 86,267,137
Books and Supplies						
Total 4200	$ 2,667	$ 7,050	$ 7,854	$ 1,642	$ 1,600	$ 20,813
Total 4300	133,811	34,118	42,636	5,781	6,055	222,401
Total 4500	900,330	272,629	1,126,908	226,092	34,640	2,560,599
Total 4600	43,424	224,757	375,722	43,024	-	686,927
Total 4700	-	-	91,172	-	-	91,172
Total 4000 Series	$ 1,080,232	$ 538,554	$ 1,644,292	$ 276,539	$ 42,295	$ 3,581,912
Services and Operating Expenditures						
Total 5000	$ 271	$ 18,768	$ 3,620	$ 117,744	$ 2,060	$ 142,463
Total 5100	458,321	76,834	236,117	1,091,723	54,665	1,917,660
Total 5200	149,396	106,787	460,985	78,610	160,475	956,253
Total 5300	63,905	99,906	168,810	20,386	90,400	443,407
Total 5400	1,261,227	1,156,737	2,806,350	693,981	109,711	6,028,006
Total 5500	1,187,628	1,612,923	3,428,789	333,962	35,900	6,599,202
Total 5600	798,247	761,575	1,389,758	3,544,431	463,508	6,957,519
Total 5700	251,337	78,569	66,846	389,701	203,171	989,624
Total 5800	4,503,031	9,390,353	10,936,018	2,149,723	5,186,366	32,165,491
Total 5000 Series	$ 8,673,363	$ 13,302,452	$ 19,497,293	$ 8,420,261	$ 6,306,256	$ 56,199,625

Riverside Community College District
2025-2026 Final Budget
Resource 1000 - Expenditure Summary by Location

Account Description	Moreno Valley College	Norco College	Riverside City College	District Support Srvcs	District Office	Totals
Capital Outlay						
Total 6100	$ 500	$ 126,628	$ 337,963	$ -	$ -	$ 465,091
Total 6200	584,995	125,818	1,910,764	131,500	-	2,753,077
Total 6300	41,453	-	-	-	-	41,453
Total 6400	184,362	60,096	602,972	250,323	108,087	1,205,840
Total 6000 Series	$ 811,310	$ 312,542	$ 2,851,699	$ 381,823	$ 108,087	$ 4,465,461
Interfund Transfers						
Total 7390	$ 1,186,855	$ 1,056,924	$ 2,979,221	$ -	$ -	$ 5,223,000
Other Student Aid						
Total 7600	$ 13,353	$ -	$ 4,696	$ -	$ -	$ 18,049
Total 7000 Series	$ 1,200,208	$ 1,056,924	$ 2,983,917	$ -	$ -	$ 5,241,049
Intrafund Transfers						
Total 8999 Series	$ 194,261	$ (52,957)	$ 2,490,660	$ -	$ 103,175	$ 2,735,139
Resource 1000 Expenditures	$ 70,671,480	$ 70,107,243	$ 158,976,398	$ 45,481,994	$ 11,680,538	$ 356,917,653

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 10,094
Local Income	$ 2,094,118	
Intrafund Transfer From Resource 1000	46,700	
Interfund Transfer From Resource 1000	3,603,000	
Total Income		5,743,818
Total Available Funds (TAF)		$ 5,753,912

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 2,642,888
3000	Employee Benefits	1,279,248
4000	Books and Supplies	34,000
5000	Services and Operating Expenses	1,275,737
6000	Capital Outlay	229,281
	Total Expenditures	5,461,154
7900	Contingency / Reserves	292,758
	Total Resource 1050 Including Contingency / Reserves	$ 5,753,912

Riverside Community College District
2025-2026 Final Budget
Resource 1050 - Parking Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8881/8890	Parking Permits, Meters & Fines	$ 792,490	$ 1,798,088	$ 1,979,600	$ 2,094,118
8860	Interest	89,257	105,913	-	-
8861	Fair Market Value of Investments	93,557	66,695	7,290	-
	Total 1.0	**975,304**	**1,970,696**	**1,986,890**	**2,094,118**
2.0 Incoming Transfer					
8980	From Resource 1000	3,003,924	-	-	3,603,000
8999	From Resource 1000	-	243,863	2,312,343	46,700
	Total 2.0	**3,003,924**	**243,863**	**2,312,343**	**3,649,700**
3.0 Beginning Fund Balance July 1		2,131,472	2,188,500	-	10,094
	Total 3.0	**2,131,472**	**2,188,500**	**-**	**10,094**
Total Available Funds		**$ 6,110,700**	**$ 4,403,059**	**$ 4,299,233**	**$ 5,753,912**

Riverside Community College District
2025-2026 Final Budget
Resource 1050 - Parking Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2117	Full Time Supervisor	$ 341,544	$ 372,143	$ 363,603	$ 378,588
2118	Full-Time Administrator	42,094	109,654	26,945	120,760
2119	Full-Time Classified	887,295	1,082,252	1,101,079	1,356,986
2129	Permanent Part-Time	241,112	218,907	200,991	430,118
	Total 2100	**1,512,046**	**1,782,956**	**1,692,618**	**2,286,452**
2349	Classified Overtime	459,902	632,498	495,692	356,436
2369	Substitutes	4,973	-	34,697	-
	Total 2300	**464,875**	**632,498**	**530,389**	**356,436**
	Total 2000 Series	**1,976,921**	**2,415,455**	**2,223,007**	**2,642,888**
Employee Benefits					
3220	PERS - Classified	355,184	438,376	426,986	595,107
	Total 3200	**355,184**	**438,376**	**426,986**	**595,107**
3320	OASDI - Classified	103,572	133,409	115,224	161,214
3325	Medicare - Classified	26,861	35,189	32,195	38,322
	Total 3300	**130,433**	**168,598**	**147,419**	**199,536**
3420	H & W - Classified	341,357	349,433	370,395	435,711
3460	OPEB - Classified	3,853	4,872	4,448	5,286
	Total 3400	**345,210**	**354,306**	**374,843**	**440,997**
3520	SUI - Classified	9,233	1,214	1,109	1,322
	Total 3500	**9,233**	**1,214**	**1,109**	**1,322**
3620	WC - Classified	27,344	34,955	32,469	42,286
	Total 3600	**27,344**	**34,955**	**32,469**	**42,286**
3920	Other - Classified	4,579	(1,968)	(122)	-
	Total 3900	**4,579**	**(1,968)**	**(122)**	**-**
	Total 3000 Series	**871,983**	**995,481**	**982,705**	**1,279,248**
Books and Supplies					
4555	Copying and Printing	-	1,712	1,505	1,500
4590	Office & Other Supplies	9,623	9,165	7,849	8,000
	Total 4500	**9,623**	**10,877**	**9,354**	**9,500**
4644	Repair Supplies	750	637	-	500
4690	Transportation Supplies	20,036	24,225	21,745	24,000
	Total 4600	**20,786**	**24,862**	**21,745**	**24,500**
4710	Food	26	-	-	-
	Total 4700	**26**	**-**	**-**	**-**
	Total 4000 Series	**30,436**	**35,739**	**31,099**	**34,000**

Riverside Community College District
2025-2026 Final Budget
Resource 1050 - Parking Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Services and Operating Expenditures					
5045	Postage	27	33	18	25
	Total 5000	**27**	**33**	**18**	**25**
5220	Conference Expenses	2,425	11,846	8,183	8,200
	Total 5200	**2,425**	**11,846**	**8,183**	**8,200**
5310	Memberships	308	135	135	140
	Total 5300	**308**	**135**	**135**	**140**
5421	GL and Property Expense	39,538	48,309	66,690	79,287
	Total 5400	**39,538**	**48,309**	**66,690**	**79,287**
5520	Electricty	115,200	115,200	115,200	115,200
5540	Telephone	6,578	6,800	6,814	7,000
5541	Cellular Telephone	6,552	6,422	6,750	7,000
5550	Laundry & Cleaning	-	211	-	250
	Total 5500	**128,330**	**128,633**	**128,764**	**129,450**
5630	Rents and Leases	-	-	27	-
5644	Repairs	16,833	13,796	20,441	22,000
5649	Computer Software Maintenance/Lic	19,600	22,716	23,310	24,247
5650	Transportation Contracts	452,380	434,997	431,391	673,000
5691	Governmental Fees	766	325	267	300
	Total 5600	**489,579**	**471,834**	**475,437**	**719,547**
5730	Legal	(1,855)	980	720	1,000
5790	Other Legal Expense	17,550	7,394	16,191	18,000
	Total 5700	**15,695**	**8,374**	**16,911**	**19,000**
5850	Fingerprints	207	416	216	300
5890	Outside Services and Operating Costs	324,343	239,958	307,782	309,788
5892	Bank Charges	7,037	9,610	9,992	10,000
	Total 5800	**331,587**	**249,983**	**317,990**	**320,088**
	Total 5000 Series	**1,007,489**	**919,147**	**1,014,127**	**1,275,737**
Capital Outlay					
Site and Site Improvements					
6126	Construction Contract	27,985	27,450	27,485	156,146
6127	Fixtures and Fixed Equipment	-	-	-	38,347
	Total 6100	**27,985**	**27,450**	**27,485**	**194,493**
Equipment					
6481	Equipment Addt'l $200 to $4,999	10,520	9,788	9,788	9,788
6482	Equipment Addt'l > $5,000	(3,132)	-	-	10,000

Riverside Community College District
2025-2026 Final Budget
Resource 1050 - Parking Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
6485	Comp Equip Addt'l $200 to $4,999	-	-	929	15,000
	Total 6400	**7,387**	**9,788**	**10,716**	**34,788**
	Total 6000 Series	**35,372**	**37,238**	**38,201**	**229,281**
	Total Expenditures	**3,922,200**	**4,403,059**	**4,289,139**	**5,461,154**
Contingency/Fund Balance					
7925	Restricted	2,188,500	-	10,094	292,758
	Total 7900	**2,188,500**	**-**	**10,094**	**292,758**
	Total 7000 Series	**2,188,500**	**-**	**10,094**	**292,758**
Total Resource 1050 Expenditures/Contingency/Fund Balance		**$ 6,110,700**	**$ 4,403,059**	**$ 4,299,233**	**$ 5,753,912**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 2,748,250
Local Income	$ 2,682,095	
Interfund Transfers From Resource 1000	100,000	
Total Income		2,782,095
Total Available Funds (TAF)		$ 5,530,345

EXPENDITURES

Object Code		
1000	Academic Salaries	$ 721,864
2000	Classified Salaries	940,247
3000	Employee Benefits	746,849
4000	Books and Supplies	80,840
5000	Services and Operating Expenses	222,433
6000	Capital Outlay	17,913
	Total Expenditures	2,730,146
7900	Contingency / Reserves	2,800,199
	Total Resource 1070 Including Contingency / Reserves	$ 5,530,345

Riverside Community College District
2025-2026 Final Budget
Resource 1070 - Student Health Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 State Income						
8627	Other State Programs		$ -	$ 3,786	$ 25,429	$ -
8652	CalSTRS on-Behalf		52,963	56,625	61,657	-
		Total 1.0	**52,963**	**60,411**	**87,085**	**-**
2.0 Local Income						
8860	Interest		116,825	208,978	228,834	217,393
8861	Fair Market Value of Investments		45,020	55,686	69,987	-
8876	Health Fees		1,089,222	1,477,104	2,024,140	2,408,727
8890	Lab Tests / Rx		34,206	48,804	55,975	55,975
		Total 2.0	**1,285,273**	**1,790,571**	**2,378,936**	**2,682,095**
3.0 Incoming Transfer						
8980	Incoming Transfers		1,046,189	230,000	250,000	100,000
		Total 3.0	**1,046,189**	**230,000**	**250,000**	**100,000**
4.0 Beginning Fund Balance July 1			2,505,187	2,867,876	2,492,373	2,748,250
		Total 4.0	**2,505,187**	**2,867,876**	**2,492,373**	**2,748,250**
Total Available Funds			**$ 4,889,611**	**$ 4,948,858**	**$ 5,208,394**	**5,530,345**

Riverside Community College District
2025-2026 Final Budget
Resource 1070 - Student Health Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1218	Regular Full Time Administrator	$ 622,810	$ 683,024	$ 571,954	700,046
	Total 1200	**622,810**	**683,024**	**571,954**	**700,046**
1439	Part Time - Counselors/Librarians/Overloa	-	-	-	21,818
	Total 1400	**-**	**-**	**-**	**21,818**
	Total 1000 Series	**622,810**	**683,024**	**571,954**	**721,864**
Classified Salaries					
2117	Full-Time Supervisor	201,000	224,539	239,893	261,096
2119	Full-Time Regular / Confidential	136,699	253,812	274,186	286,286
2129	Permanent Part-Time	228,723	192,761	203,938	268,291
2139/2339	Classified Hourly	59,279	83,997	76,468	111,700
	Total 2100	**625,701**	**755,110**	**794,485**	**927,373**
2331	Student Help Non-Instructional	15,405	4,671	15,496	10,000
2349	Overtime	1,696	2,127	1,532	2,874
	Total 2300	**17,101**	**6,798**	**17,028**	**12,874**
	Total 2000 Series	**642,802**	**761,908**	**811,512**	**940,247**
Employee Benefits					
3130	STRS - Academic Non-Teaching	116,030	125,590	107,232	129,728
3170	CalSTRS - On-Behalf - Acad Non-Teaching	52,963	56,625	61,657	-
	Total 3100	**168,993**	**182,215**	**168,889**	**129,728**
3220	PERS - Classified	142,767	176,480	191,883	215,327
	Total 3200	**142,767**	**176,480**	**191,883**	**215,327**
3320	OASDI - Classified	35,626	41,311	44,113	49,974
3325	Medicare - Classified	9,193	10,890	11,437	13,306
3335	Medicare - Academic Non-Teaching	9,045	9,823	8,430	10,151
	Total 3300	**53,864**	**62,025**	**63,980**	**73,431**
3420	H & W - Classified	123,394	141,073	148,742	183,660
3430	H & W - Academic Non-Teaching	113,304	112,425	99,749	114,592
3460	OPEB - Classified	1,303	1,520	1,619	1,855
3470	OPEB - Academic Non-Teaching	1,249	1,369	1,169	1,400
	Total 3400	**239,250**	**256,386**	**251,279**	**301,507**
3520	SUI - Classified	3,158	376	393	462
3530	SUI - Academic Non-Teaching	3,063	339	291	350
	Total 3500	**6,221**	**714**	**684**	**812**
3620	WC - Classified	10,417	12,151	12,941	14,844
3630	WC - Academic Non-Teaching	9,989	10,949	9,351	11,200
	Total 3600	**20,405**	**23,100**	**22,291**	**26,044**

Riverside Community College District
2025-2026 Final Budget
Resource 1070 - Student Health Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
3920	Other - Classified	(916)	168	169	-
3930	Other - Academic Non-Teaching	(171)	1,470	(1,184)	-
	Total 3900	**(1,087)**	**1,637**	**(1,015)**	**-**
	Total 3000 Series	**630,413**	**702,558**	**697,992**	**746,849**
Books and Supplies					
4330	Periodicals/Magazines	-	-	-	300
	Total 4300	**-**	**-**	**-**	**300**
4540	Health Supplies	22,173	37,422	43,217	51,892
4555	Copying and Printing	1,124	1,292	9,086	1,614
4590	Office & Other Supplies	25,015	21,324	26,135	24,534
	Total 4500	**48,313**	**60,037**	**78,438**	**78,040**
4710	Food	1,485	(275)	450	2,500
	Total 4700	**1,485**	**(275)**	**450**	**2,500**
	Total 4000 Series	**49,798**	**59,762**	**78,887**	**80,840**
Services and Operating Expenses					
5045	Postage	62	29	82	325
	Total 5000	**62**	**29**	**82**	**325**
5130	Doctors/Nurses	(19,025)	27,680	12,000	14,500
5160	Ambulance	-	-	1,734	2,000
5198	Professional Services	21,879	650	54,768	13,034
	Total 5100	**2,854**	**28,330**	**68,502**	**29,534**
5210	Mileage	-	-	-	100
5220	Conference Expenses	2,346	4,899	3,281	12,867
	Total 5200	**2,346**	**4,899**	**3,281**	**12,967**
5310	Memberships	740	853	1,090	3,216
	Total 5300	**740**	**853**	**1,090**	**3,216**
5421	GL & Property Expenses	25,312	28,899	41,504	49,864
5440	Student Insurance	42,454	42,454	42,454	42,454
	Total 5400	**67,766**	**71,352**	**83,958**	**92,318**
5510	Natural Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	7,817	9,540	8,672	10,250
5550	Laundry & Cleaning	36	-	120	200
5570	Waste Disposal	-	-	-	1,500
	Total 5500	**10,553**	**12,240**	**11,492**	**14,650**

Riverside Community College District
2025-2026 Final Budget
Resource 1070 - Student Health Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5644	Repairs	998	241	850	1,048
5649	Computer Software Maintenance/Lic	21,883	26,693	28,741	32,144
	Total 5600	**22,881**	**26,934**	**29,591**	**33,192**
5790	Licenses, Permits, and Other Fees	169	377	481	747
	Total 5700	**169**	**377**	**481**	**747**
5830	Surveys	384	-	1,500	1,884
5890	Outside Services and Operating Costs	(62,201)	80,701	66,405	15,600
5892	Bank Charges	16,085	17,775	24,454	18,000
	Total 5800	**(45,732)**	**98,475**	**92,359**	**35,484**
	Total 5000 Series	**61,638**	**243,488**	**290,834**	**222,433**
Capital Outlay					
Buildings					
6227	Fixtures & Fixed Equipment	7,840	-	-	2,000
	Total 6200	**7,840**	**-**	**-**	**2,000**
Equipment					
6481	Equipment Addt'l $200 to $4,999	6,434	5,173	3,092	10,913
6485	Comp Equip Addt'l $200 to $4,999	-	573	5,873	5,000
	Total 6400	**6,434**	**5,746**	**8,965**	**15,913**
	Total 6000 Series	**14,274**	**5,746**	**8,965**	**17,913**
	Total Expenditures	**2,021,736**	**2,456,485**	**2,460,144**	**2,730,146**
Contingency/Fund Balance					
7924	Restricted	2,867,876	2,492,373	2,748,250	2,800,199
	Total 7900	**2,867,876**	**2,492,373**	**2,748,250**	**2,800,199**
	Total 7000 Series	**2,867,876**	**2,492,373**	**2,748,250**	**2,800,199**
Total Resource 1070 Expenditures/Contingency/Fund Balance		**$ 4,889,611**	**$ 4,948,858**	**$ 5,208,394**	**5,530,345**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1			$	678,759
Local Income	$	125,067		
Interfund Transfer From Resource 1000		150,000		
Total Income				275,067
Total Available Funds (TAF)			$	953,826

EXPENDITURES

Object Code			
1000	Academic Salaries	$	18,414
2000	Classified Salaries		70,681
3000	Employee Benefits		46,480
4000	Books and Supplies		6,000
5000	Services and Operating Expenses		223,631
	Total Expenditures		365,206
7900	Contingency / Reserves		588,620
	Total Resource 1090 Including Contingency / Reserves	$	953,826

Riverside Community College District
2025-2026 Final Budget
Resource 1090 - Performance Riverside Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8848	Box Office Receipts	$ 98,644	$ 99,498	$ 57,866	$ 57,000
8860	Interest Income	28,383	63,456	71,650	68,067
8861	Fair Market Value of Investments	(21,239)	11,272	19,846	-
	Total 1.0	**105,788**	**174,226**	**149,361**	**125,067**
2.0 Incoming Transfer					
8999	From Resource 1110	-	-	130,000	-
8980	From Resource 1000	275,000	97,457	-	150,000
	Total 2.0	**275,000**	**97,457**	**130,000**	**150,000**
3.0 Beginning Balance July 1		549,289	676,291	676,291	678,759
	Total 3.0	**549,289**	**676,291**	**676,291**	**678,759**
Total Available Funds		**$ 930,077**	**$ 947,974**	**$ 955,653**	**$ 953,826**

Riverside Community College District
2025-2026 Final Budget
Resource 1090 - Performance Riverside Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1490	Special Assignments	$ -	$ -	$ 24,975	$ 18,414
	TOTAL 1400	**-**	**-**	**24,975**	**18,414**
	TOTAL 1000 Series	**-**	**-**	**24,975**	**18,414**
Classified Salaries					
2119	Full-Time Regular / Confidential	55,218	65,331	59,295	63,815
2129	Permanent Part-Time	-	1,705	(1,705)	-
2139/2339	Classified Hourly	2,023	2,181	12	3,000
	Total 2100	**57,241**	**69,217**	**57,603**	**66,815**
2331	Student Help Non-Instructional	326	9,152	-	3,500
2349	Overtime	2,130	2,399	3,806	366
2390	Special Projects	109	-	-	-
	Total 2300	**2,565**	**11,551**	**3,806**	**3,866**
	Total 2000 Series	**59,806**	**80,768**	**61,409**	**70,681**
Employee Benefits					
3130	STRS - Academic Non-Teaching	-	-	3,185	3,517
	Total 3100	**-**	**-**	**3,185**	**3,517**
3220	PERS - Classified	14,052	16,364	14,805	17,109
	Total 3200	**14,052**	**16,364**	**14,805**	**17,109**
3320	OASDI - Classified	3,442	4,214	3,747	3,957
3325	Medicare - Classified	835	1,018	877	969
3335	Medicare - Academic Non-Teaching	-	-	362	267
	Total 3300	**4,277**	**5,232**	**4,986**	**5,193**
3420	H & W - Classified	15,145	15,682	14,409	19,015
3460	OPEB - Classified	116	159	122	141
3470	OPEB - Academic Non-Teaching	-	-	50	37
	Total 3400	**15,262**	**15,841**	**14,581**	**19,193**
3520	SUI - Classified	288	35	30	33
3530	SUI - Academic Non-Teaching	-	-	12	9
	Total 3500	**288**	**35**	**43**	**42**
3620	WC - Classified	927	1,258	968	1,131
3630	WC - Academic Non-Teaching	-	-	400	295
	Total 3600	**927**	**1,258**	**1,368**	**1,426**
3920	Other - Classified	80	71	95	-
	Total 3900	**80**	**71**	**95**	**-**
	Total 3000 Series	**34,885**	**38,801**	**39,062**	**46,480**

Riverside Community College District
2025-2026 Final Budget
Resource 1090 - Performance Riverside Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Books and Supplies					
4555	Copying and Printing	525	389	285	2,000
4580	Theater Supplies	1,936	2,729	2,451	4,000
	Total 4500	**2,461**	**3,118**	**2,736**	**6,000**
	Total 4000 Series	**2,461**	**3,118**	**2,736**	**6,000**
Services and Operating Expenses					
5045	Postage	94	232	45	500
	Total 5000	**94**	**232**	**45**	**500**
5198	Professional Services	101,159	73,628	76,443	116,773
	Total 5100	**101,159**	**73,628**	**76,443**	**116,773**
5219	Other Travel Expense	-	3,228	1,590	3,536
	Total 5200	**-**	**3,228**	**1,590**	**3,536**
5421	GL & Property Expenses	1,196	1,615	2,592	2,672
	Total 5400	**1,196**	**1,615**	**2,592**	**2,672**
5520	Electricity	700	700	700	700
	Total 5500	**700**	**700**	**700**	**700**
5630	Rents & Leases	38,226	44,560	26,601	48,450
5632	Scenic Rentals	5,940	15,000	-	9,900
5633	Costume Rentals	7,000	8,564	9,970	10,000
5650	Transportation Contracts	619	-	-	-
	Total 5600	**51,786**	**68,124**	**36,571**	**68,350**
5890	Outside Services and Operating Costs	-	-	29,600	29,600
5892	Bank Charges	1,699	1,468	1,170	1,500
	Total 5800	**1,699**	**1,468**	**30,770**	**31,100**
	Total 5000 Series	**156,635**	**148,995**	**148,711**	**223,631**
	Total Expenditures	**253,786**	**271,682**	**276,894**	**365,206**
Contingency/Fund Balance					
7910	Unrestricted	676,291	676,291	678,759	588,620
	Total 7900	**676,291**	**676,291**	**678,759**	**588,620**
	Total 7000 Series	**676,291**	**676,291**	**678,759**	**588,620**
Total Resource 1090 Expenditures/Contingency/Fund Balance		**$ 930,077**	**$ 947,974**	**$ 955,653**	**$ 953,826**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$	339,145
Local Income		217,328
Total Available Funds (TAF)	$	556,473

EXPENDITURES

Object Code			
5000	Services and Operating Expenses	$	26,100
8999	Intrafund Transfer to Resources 1000 and 1090		530,373
	Total Expenditures		556,473
7900	Contingency / Reserves		-
	Total Resource 1110 Including Contingency / Reserves	$	556,473

Riverside Community College District
2025-2026 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income						
8847	Bookstore Commissions		$ 214,382	$ 407,717	$ 153,048	$ 167,328
8860	Interest		22,397	51,487	48,935	50,000
8861	Fair Market Value of Investments		(7,837)	5,544	10,665	-
		Total 1.0	**228,941**	**464,748**	**212,648**	**217,328**
2.0 Interfund Transfer						
8980	From Resource 1190		423,007	-	-	-
		Total 2.0	**423,007**	**-**	**-**	**-**
3.0 Beginning Fund Balance July 1			1,086,944	922,551	815,901	339,145
		Total 3.0	**1,086,944**	**922,551**	**815,901**	**339,145**
Total Available Funds			**$ 1,738,893**	**$ 1,387,299**	**$ 1,028,549**	**$ 556,473**

Riverside Community College District
2025-2026 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Services and Operating Expenses					
5510	Natural Gas	$ 2,200	$ 2,200	$ 2,200	$ -
5520	Electricity	41,400	41,400	41,400	26,100
	Total 5500	**43,600**	**43,600**	**43,600**	**26,100**
	Total 5000 Series	**43,600**	**43,600**	**43,600**	**26,100**
Interfund Transfer					
7390	To Resource 3200	95,000	95,000	95,000	-
7390	To Resource 3300	75,000	75,000	75,000	-
	Total 7300	**170,000**	**170,000**	**170,000**	**-**
Intrafund Transfer					
8999	To Resource 1000	327,742	260,341	345,804	530,373
8999	To Resource 1090	275,000	97,457	130,000	-
	Total 8999	**602,742**	**357,798**	**475,804**	**530,373**
	Total 8000 Series	**602,742**	**357,798**	**475,804**	**530,373**
	Total Expenditures	**816,342**	**571,398**	**689,404**	**556,473**
Contingency/Fund Balance					
7910	Unrestricted	922,551	815,901	339,145	-
	Total 7900	**922,551**	**815,901**	**339,145**	**-**
	Total 7000 Series	**1,092,551**	**985,901**	**509,145**	**-**
Total Resource 1110 Expenditures/Contingency/Fund Balance		**$ 1,738,893**	**$ 1,387,299**	**$ 1,028,549**	**$ 556,473**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 24,432
Local Income	$ 5,260	
Interfund Transfer From Resource 1000	540,000	
Total Income		545,260
Total Available Funds (TAF)		$ 569,692

EXPENDITURES

Object Code		
1000	Academic Salaries	$ 198,066
2000	Classified Salaries	100,980
3000	Employee Benefits	118,783
4000	Books and Supplies	19,200
5000	Services and Operating Expenses	67,821
6000	Capital Outlay	30,463
	Total Expenditures	535,313
7900	Contingency / Reserves	34,379
	Total Resource 1120 Including Contingency / Reserves	$ 569,692

Riverside Community College District
2025-2026 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 State Income						
8652	CalSTRS On-Behalf		$ 13,355	$ 14,805	$ 16,561	$ -
		Total 1.0	**13,355**	**14,805**	**16,561**	**-**
2.0 Local Income						
8860	Interest		5,123	5,934	5,537	5,260
8861	Fair Market Value of Investments		4,522	2,558	3,226	-
		Total 2.0	**9,645**	**8,492**	**8,763**	**5,260**
3.0 Interfund/Intrafund Transfer						
8980	From Resource 1000		-	-	-	540,000
8999	From Resource 1000		351,000	455,285	487,750	-
		Total 3.0	**351,000**	**455,285**	**487,750**	**540,000**
4.0 Beginning Fund Balance July 1			110,256	25,966	24,214	24,432
		Total 4.0	**110,256**	**25,966**	**24,214**	**24,432**
Total Available Funds			**$ 484,257**	**$ 504,548**	**$ 537,288**	**$ 569,692**

Riverside Community College District
2025-2026 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1218	Regular Full Time Administrator	$ 158,400	$ 187,571	$ 196,138	$ 198,066
	Total 1200	**158,400**	**187,571**	**196,138**	**198,066**
	Total 1000 Series	**158,400**	**187,571**	**196,138**	**198,066**
Classified Salaries					
2119	Classified Full Time	56,414	65,984	74,892	79,980
	Total 2100	**56,414**	**65,984**	**74,892**	**79,980**
2331	Student Help Non-Instructional	4,885	3,680	3,757	4,000
2339	Short Term Non CL Non-Instructional	11,151	12,908	16,157	17,000
2349	Short Term Overtime Non-Instructional	-	167	37	-
2369	Substitutes	12	-	-	-
	Total 2300	**16,048**	**16,755**	**19,951**	**21,000**
	Total 2000 Series	**72,462**	**82,739**	**94,842**	**100,980**
Employee Benefits					
3130	STRS - Academic Non-Teaching	30,337	33,733	34,813	34,813
3170	CalSTRS On-Behalf - Acad Non-Teaching	13,355	14,805	16,561	-
	Total 3100	**43,692**	**48,538**	**51,374**	**34,813**
3220	PERS - Classified	14,066	16,982	20,081	21,443
	Total 3200	**14,066**	**16,982**	**20,081**	**21,443**
3320	OASDI - Classified	3,437	3,946	4,701	4,959
3325	Medicare - Classified	966	1,113	1,334	1,406
3335	Medicare - Academic Non-Teaching	2,294	2,680	2,832	2,872
	Total 3300	**6,698**	**7,738**	**8,868**	**9,237**
3420	H & W - Classified	12,163	12,199	13,552	15,201
3430	H & W - Academic Non-Teaching	32,553	32,553	32,553	32,559
3460	OPEB - Classified	143	161	192	202
3470	OPEB - Academic Non-Teaching	318	371	392	396
	Total 3400	**45,177**	**45,283**	**46,688**	**48,358**
3520	SUI - Classified	329	38	46	48
3530	SUI - Academic Non-Teaching	791	92	98	99
	Total 3500	**1,121**	**131**	**144**	**147**

Resource 1120 - Center for Social Justice and Civil Liberties Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
3620	WC - Classified	1,144	1,286	1,532	1,616
3630	WC - Academic Non-Teaching	2,542	2,967	3,135	3,169
	Total 3600	**3,686**	**4,252**	**4,668**	**4,785**
3920	Other - Classified	92	222	(88)	-
3930	Other - Academic Non-Teaching	(44)	576	16	-
	Total 3900	**47**	**798**	**(72)**	**-**
	Total 3000 Series	**114,487**	**123,724**	**131,750**	**118,783**
Books and Supplies					
4230	Reference Books	4,952	769	-	1,000
	Total 4200	**4,952**	**769**	**-**	**1,000**
4555	Copying and Printing	3,406	3,536	1,217	4,600
4590	Office & Other Supplies	2,945	8,014	3,676	7,400
	Total 4500	**6,351**	**11,550**	**4,893**	**12,000**
4644	Repair Parts	714	-	-	500
	Total 4600	**714**	**-**	**-**	**500**
4710	Food	7,376	10,080	874	5,700
	Total 4700	**7,376**	**10,080**	**874**	**5,700**
	Total 4000 Series	**19,393**	**22,399**	**5,767**	**19,200**
Services and Operating Expenses					
5045	Postage	-	81	46	-
	Total 5000	**-**	**81**	**46**	**-**
5120	Lecturers	2,750	-	-	200
5198	Professional Services	4,700	4,009	360	4,000
	Total 5100	**7,450**	**4,009**	**360**	**4,200**
5210	Mileage	-	74	-	-
5220	Conference Expenses	1,754	-	1,625	2,000
	Total 5200	**1,754**	**74**	**1,625**	**2,000**
5310	Memberships	1,539	1,846	2,580	3,000
	Total 5300	**1,539**	**1,846**	**2,580**	**3,000**
5421	GL & Property Expenses	4,617	5,406	8,729	8,971
	Total 5400	**4,617**	**5,406**	**8,729**	**8,971**
5510	Natural Gas	3,276	1,385	1,137	1,500
5520	Electricity	31,793	38,067	38,567	39,000

Riverside Community College District
2025-2026 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5530	Water	2,008	2,067	1,988	2,000
5541	Cellular Telephone	-	482	624	650
5550	Laundry & Cleaning	-	-	252	800
	Total 5500	**37,077**	**42,001**	**42,568**	**43,950**
5630	Rents and Leases	1,186	329	-	500
5644	Repairs	412	830	2,640	3,000
5649	Computer Software Maintenance/Lic	-	300	300	600
	Total 5600	**1,598**	**1,459**	**2,940**	**4,100**
5740	Advertising	500	500	-	600
	Total 5700	**500**	**500**	**-**	**600**
5890	Other Services	-	-	-	1,000
	Total 5800	**-**	**-**	**-**	**1,000**
	Total 5000 Series	**54,535**	**55,377**	**58,847**	**67,821**
Capital Outlay					
Buildings					
6226	Remodel	14,918	5,954	-	-
6227	Fixtures & Fixed Equipment	22,500	834	21,701	20,343
	Total 6200	**37,418**	**6,789**	**21,701**	**20,343**
Equipment					
6481	Equipment Addt'l $200 to $4,999	5,375	1,736	29	4,520
6482	Equipment Addt'l > $5,000	(4,266)	-	-	5,000
6485	Comp Equip Addt'l $200 to $4,999	489	-	3,782	600
	Total 6400	**1,597**	**1,736**	**3,810**	**10,120**
	Total 6000 Series	**39,015**	**8,525**	**25,511**	**30,463**
	Total Expenditures	**458,291**	**480,334**	**512,855**	**535,313**
Contingency/Fund Balance					
7920	Restricted	25,966	24,214	24,432	34,379
	Total 7900	**25,966**	**24,214**	**24,432**	**34,379**
	Total 7000 Series	**25,966**	**24,214**	**24,432**	**34,379**
Total Resource 1120 Expenditures/Contingency/Fund Balance		**$ 484,257**	**$ 504,548**	**$ 537,288**	**$ 569,692**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1130 - INLAND EMPIRE TECH BRIDGE CENTER

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 90,878
Federal Income	$ 188,924	
Local Income	87,985	
Total Income		276,909
Total Available Funds (TAF)		$ 367,787

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 115,762
3000	Employee Benefits	35,447
4000	Books and Supplies	9,640
5000	Services and Operating Expenses	134,169
6000	Capital Outlay	8,650
	Total Expenditures	303,668
7900	Contingency / Reserves	64,119
	Total Resource 1130 Including Contingency / Reserves	$ 367,787

Riverside Community College District
2025-2026 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Federal Income						
8190	Other Federal Revenue		$ -	$ 22,506	$ 119,998	$ 188,924
		Total 1.0	**-**	**22,506**	**119,998**	**188,924**
2.0 State Income						
8652	CalSTRS On-Behalf		-	-	1,046	-
		Total 2.0	**-**	**-**	**1,046**	**-**
3.0 Local Income						
8850	Rents & Leases		3,158	77,341	67,279	75,580
8860	Interest		-	7,466	13,058	12,405
8861	Fair Market Value of Investments		-	(1,981)	3,254	-
8890	County of Riverside		1,500,000	-	-	-
		Total 3.0	**1,503,158**	**82,825**	**83,591**	**87,985**
4.0 Interfund Transfer						
8980	From Resource 1190		1,500,000	-	-	-
		Total 4.0	**1,500,000**	**-**	**-**	**-**
5.0 Beginning Fund Balance July 1			-	81,681	77,390	90,878
		Total 5.0	**-**	**81,681**	**77,390**	**90,878**
Total Available Funds			**$ 3,003,158**	**$ 187,012**	**$ 282,026**	**$ 367,787**

Riverside Community College District
2025-2026 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1218	Regular Full Time Administrator	$ -	$ 8,759	$ -	$ -
	Total 1200	**-**	**8,759**	**-**	**-**
1490	Special Assignments	-	2,400	73,425	-
	Total 1400	**-**	**2,400**	**73,425**	**-**
	Total 1000 Series	**-**	**11,159**	**73,425**	**-**
Classified Salaries					
2118	Full-Time Administrator	-	942	14,644	115,762
2119	Full-Time - Regular / Confidential	-	2,750	-	-
	Total 2100	**-**	**3,693**	**14,644**	**115,762**
	Total 2000 Series	**-**	**3,693**	**14,644**	**115,762**
Employee Benefits					
3120	STRS - Classified	-	-	2,738	22,110
3130	STRS - Academic Non-Teaching	-	2,131	14,024	-
3170	CalSTRS On-Behalf - Acad Non-Teaching	-	-	1,046	-
	Total 3100	**-**	**2,131**	**17,809**	**22,110**
3220	PERS - Classified	-	985	-	-
	Total 3200	**-**	**985**	**-**	**-**
3320	OASDI - Classified	-	229	-	-
3325	Medicare - Classified	-	54	208	1,679
3335	Medicare - Academic Non-Teaching	-	162	1,065	-
	Total 3300	**-**	**444**	**1,273**	**1,679**
3420	H & W - Classified	-	774	860	9,516
3430	H & W - Academic Non-Teaching	-	1,115	-	-
3460	OPEB - Classified	-	7	29	232
3470	OPEB - Academic Non-Teaching	-	22	147	-
	Total 3400	**-**	**1,918**	**1,035**	**9,748**
3520	SUI - Classified	-	2	7	58
3530	SUI - Academic Non-Teaching	-	6	37	-
	Total 3500	**-**	**7**	**44**	**58**
3620	WC - Classified	-	59	229	1,852
3630	WC - Academic Non-Teaching	-	179	1,175	-
	Total 3600	**-**	**238**	**1,404**	**1,852**
3920	Other - Classified	-	-	29	-
	Total 3900	**-**	**-**	**29**	**-**
	Total 3000 Series	**-**	**5,724**	**21,594**	**35,447**

Riverside Community College District
2025-2026 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Books and Supplies					
4555	Copying and Printing	-	-	392	-
4590	Office & Other Supplies	-	11,877	3,996	6,140
	Total 4500	**-**	**11,877**	**4,388**	**6,140**
4644	Repair Parts	-	-	-	1,000
	Total 4600	**-**	**-**	**-**	**1,000**
4710	Food	-	-	533	2,500
	Total 4700	**-**	**-**	**533**	**2,500**
	Total 4000 Series	**-**	**11,877**	**4,921**	**9,640**
Services and Operating Expenses					
5045	Postage	-	-	10	50
	Total 5000	**-**	**-**	**10**	**50**
5198	Professional Services	-	-	-	15,000
	Total 5100	**-**	**-**	**-**	**15,000**
5210	Mileage	-	-	165	-
5220	Conference Expenses	-	1,633	9,114	25,331
	Total 5200	**-**	**1,633**	**9,279**	**25,331**
5310	Memberships	-	2,770	5,105	6,000
	Total 5300	**-**	**2,770**	**5,105**	**6,000**
5421	GL & Property Expenses	-	297	2,642	3,473
	Total 5400	**-**	**297**	**2,642**	**3,473**
5520	Electricity	-	29,212	18,854	23,500
5530	Water	300	6,359	4,093	3,800
5540	Telephone	-	482	389	2,708
5541	Cellular Telephone	-	234	1,164	1,800
5570	Waste Disposal	-	-	1,758	2,040
	Total 5500	**300**	**36,287**	**26,258**	**33,848**
5630	Rents and Leases	213	4,773	1,200	-
5644	Repairs	-	3,915	6,121	25,000
5649	Computer Software Maintenance/Lic	-	324	54	500
	Total 5600	**213**	**9,012**	**7,375**	**25,500**
5790	Licenses, Permits, and Other Fees	-	94	435	1,000
	Total 5700	**-**	**94**	**435**	**1,000**
5890	Outside Services and Operating Costs	4,442	19,932	18,469	23,967
	Total 5800	**4,442**	**19,932**	**18,469**	**23,967**

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total 5000 Series	**4,955**	**70,025**	**69,573**	**134,169**
Capital Outlay					
Buildings					
6210	Purchase	2,898,789	-	-	-
6213	Architect's Fees	12,734	-	-	-
6219	Other Building Expenses	5,000	-	-	-
6226	Remodel	-	7,144	-	7,850
	Total 6200	**2,916,522**	**7,144**	**-**	**7,850**
Equipment					
6481	Equipment Add'l $200 to $4,999	-	-	6,992	800
	Total 6400	**-**	**-**	**6,992**	**800**
	Total 6000 Series	**2,916,522**	**7,144**	**6,992**	**8,650**
	Total Expenditures	**2,921,478**	**109,622**	**191,148**	**303,668**
Contingency/Fund Balance					
7920	Restricted	81,681	77,390	90,878	64,119
	Total 7900	**81,681**	**77,390**	**90,878**	**64,119**
	Total 7000 Series	**81,681**	**77,390**	**90,878**	**64,119**
Total Resource 1130 Expenditures/Contingency/Fund Balance		**$ 3,003,158**	**$ 187,012**	**$ 282,026**	**$ 367,787**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 11, RESOURCE 1170 - UPSKILL RCCD

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$	209,633
Local Income		591,172
Total Available Income (TAF)	$	800,805

EXPENDITURES

Object Code			
2000	Classified Salaries	$	4,569
3000	Employee Benefits		2,418
4000	Books and Supplies		25,439
5000	Services and Operating Expenses		437,935
	Total Expenditures		470,361
7900	Contingency / Reserves		330,444
	Total Resource 1170 Including Contingency / Reserves	$	800,805

Riverside Community College District
2025-2026 Final Budget
Resource 1170 - UpSkill RCCD Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8831	ETP - Core SPP 401	$ (15,765)	$ -	$ -	$ -
8831	ETP - Core SPP 421	46,498	174,350	-	-
8831	ETP - Core SPP 427	(10,079)	-	-	-
8831	Proctor and Gamble SPP 428	-	-	13,000	-
8831	ETP - Core SPP 429	-	-	-	472,468
8831	Estimated Future Contracts SPP 481	-	-	-	100,000
8860	Interest	5,764	8,172	19,688	18,704
8861	Fair Market Value of Investments	(6,604)	4,887	3,307	-
	Total 1.0	**19,814**	**187,409**	**35,995**	**591,172**
2.0 Beginning Fund Balance July 1		93,175	101,117	174,506	209,633
	Total 2.0	**93,175**	**101,117**	**174,506**	**209,633**
Total Available Funds		**$ 112,989**	**$ 288,526**	**$ 210,500**	**$ 800,805**

Riverside Community College District
2025-2026 Final Budget
Resource 1170 - UpSkill RCCD Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2119	Full Time Regular	$ 1,450	$ 3,422	$ 33	$ 4,569
	Total 2100	**1,450**	**3,422**	**33**	**4,569**
	Total 2000 Series	**1,450**	**3,422**	**33**	**4,569**
Employee Benefits					
3220	PERS - Classified	368	913	-	1,225
	Total 3200	**368**	**913**	**-**	**1,225**
3320	OASDI - Classified	90	212	-	283
3325	Medicare - Classified	21	50	-	66
	Total 3300	**111**	**262**	**-**	**349**
3420	H & W - Classified	327	495	-	760
3460	OPEB - Classified	3	7	-	9
	Total 3400	**330**	**502**	**-**	**769**
3520	SUI - Classified	7	2	-	2
	Total 3500	**7**	**2**	**-**	**2**
3620	WC - Classified	23	55	-	73
	Total 3600	**23**	**55**	**-**	**73**
3920	Other - Classified	-	-	3	-
	Total 3900	**-**	**-**	**3**	**-**
	Total 3000 Series	**839**	**1,733**	**3**	**2,418**
Books and Supplies					
4555	Copying and Printing	-	-	16	239
4590	Office & Other Supplies	-	-	312	200
4599	Cont Ed Instr Suppl	-	-	-	25,000
	Total 4500	**-**	**-**	**328**	**25,439**
4710	Food	-	-	891	-
	Total 4700	**-**	**-**	**891**	**-**
	Total 4000 Series	**-**	**-**	**1,219**	**25,439**
Services and Operating Expenses					
5045	Postage	-	30	122	120
	Total 5000	**-**	**30**	**122**	**120**
5197	Grant/Contract Sub Agreement	576	107,517	-	-
5198	Professional Services	7,740	-	(2,700)	357,878
	Total 5100	**8,316**	**107,517**	**(2,700)**	**357,878**

Riverside Community College District
2025-2026 Final Budget
Resource 1170 - UpSkill RCCD Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5220	Conference Expenses	-	-	361	2,200
	Total 5200	**-**	**-**	**361**	**2,200**
5421	GL & Property Expenses	29	68	1	137
	Total 5400	**29**	**68**	**1**	**137**
5541	Cellular Telephone	1,238	1,250	1,249	2,100
	Total 5500	**1,238**	**1,250**	**1,249**	**2,100**
5649	Computer Software Maintenance/Lic	-	-	-	500
	Total 5600	**-**	**-**	**-**	**500**
5890	Outside Services and Operating Costs	-	-	357	75,000
	Total 5800	**-**	**-**	**357**	**75,000**
	Total 5000 Series	**9,583**	**108,865**	**(611)**	**437,935**
Capital Outlay					
6481	Equipment Addt'l $200 to $4,999	-	-	223	-
	Total 6400	**-**	**-**	**223**	**-**
	Total 6000 Series	**-**	**-**	**223**	**-**
	Total Expenditures	**11,872**	**114,020**	**868**	**470,361**
Contingency/Fund Balance					
7910	Unrestricted	101,117	174,506	209,633	330,444
	Total 7900	**101,117**	**174,506**	**209,633**	**330,444**
	Total 7000 Series	**101,117**	**174,506**	**209,633**	**330,444**
Total Resource 1170 Expenditures/Contingency/Fund Balance		**$ 112,989**	**$ 288,526**	**$ 210,500**	**$ 800,805**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 11,269,617
Local Income	7,695,030
Total Available Income (TAF)	$ 18,964,647

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 63,000
3000	Employee Benefits	13,493
5000	Services and Operating Expenses	1,377,986
6000	Capital Outlay	13,281,409
7000	Debt Service	3,151,375
	Total Expenditures	17,887,263
7900	Contingency / Reserves	1,077,384
	Total Resource 1180 Including Contingency / Reserves	$ 18,964,647

Riverside Community College District
2025-2026 Final Budget
Resource 1180 - Redevelopment Pass-Through Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8860	Interest	$ 405,739	$ 916,101	1,291,942	$ 1,295,030
8861	Fair Market Value of Investments	702,724	116,652	356,358	-
8890	Redevelopment Agency Pass-Thru	4,649,580	5,671,481	6,197,433	6,400,000
	Total 1.0	**5,758,043**	**6,704,235**	**7,845,734**	**7,695,030**
2.0 Beginning Fund Balance July 1		5,295,375	10,751,330	12,505,992	11,269,617
	Total 2.0	**5,295,375**	**10,751,330**	**12,505,992**	**11,269,617**
Total Available Funds		**$ 11,053,417**	**$ 17,455,565**	**20,351,725**	**$ 18,964,647**

Riverside Community College District
2025-2026 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2119	Full-Time - Regular / Confidential	$ -	$ 4,158	24,152	$ 25,000
2129	Permanent Part-Time	-	1,494	2,827	3,000
	Total 2100	**-**	**5,652**	**26,979**	**28,000**
2349	Classified Overtime	10,018	31,786	35,845	35,000
	Total 2300	**10,018**	**31,786**	**35,845**	**35,000**
	Total 2000 Series	**10,018**	**37,437**	**62,824**	**63,000**
Employee Benefits					
3220	PERS - Classified	-	722	3,277	7,507
	Total 3200	**-**	**722**	**3,277**	**7,507**
3320	OASDI - Classified	621	2,317	3,557	3,906
3325	Medicare - Classified	145	542	909	914
	Total 3300	**766**	**2,859**	**4,467**	**4,820**
3460	OPEB Classified	20	75	126	126
	Total 3400	**20**	**75**	**126**	**126**
3520	SUI - Classified	34	19	31	32
	Total 3500	**34**	**19**	**31**	**32**
3620	WC - Classified	155	567	957	1,008
	Total 3600	**155**	**567**	**957**	**1,008**
	Total 3000 Series	**975**	**4,242**	**8,858**	**13,493**
Services and Operating Expenses					
5110	Consultants	(26,099)	191,340	324,657	502,921
5198	Professional Services	205,881	285,324	203,174	155,055
	Total 5100	**179,782**	**476,664**	**527,831**	**657,976**
5220	Conferences	450	(450)	-	-
	Total 5200	**450**	**(450)**	**-**	**-**
5421	GL and Property Expense	200	749	1,885	1,890
	Total 5400	**200**	**749**	**1,885**	**1,890**
5540	Telephone	330,663	235,285	180,716	231,582
5570	Waste Disposal	-	-	3,504	-
	Total 5500	**330,663**	**235,285**	**184,220**	**231,582**
5630	Rents and Leases	-	-	1,715	-
5644	Repairs	-	-	44,491	101,088

Riverside Community College District
2025-2026 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5649	Computer Software Maintenance/Lic	-	32,959	302,968	373,238
	Total 5600	**-**	**32,959**	**349,173**	**474,326**
5730	Legal	(54,417)	5,484	57,967	-
5740	Advertising	(1,982)	-	-	-
	Total 5700	**(56,399)**	**5,484**	**57,967**	**-**
5899	Budget Augmentation Holding	-	-	-	12,212
	Total 5800	**-**	**-**	**-**	**12,212**
	Total 5000 Series	**454,696**	**750,691**	**1,121,075**	**1,377,986**
Capital Outlay					
Site and Site Improvements					
6110	Sites	-	400,000	-	-
6121	Advertising & Legal	(295)	1,900	-	-
6122	Engineering	-	-	15,995	-
6123	Architect's Fee	245,040	84,300	19,500	210,500
6126	Construction Contract	-	554,922	-	2,445,481
6127	Fixtures & Fixed Equipment	67,260	-	-	-
6129	Other	34,455	-	45,205	60,490
	Total 6100	**346,460**	**1,041,122**	**80,700**	**2,716,471**
Buildings					
6221	Advertising	-	-	4,680	-
6223	Architects Fee	-	-	28,653	22,000
6224	Testing	-	-	1,748	32,956
6226	Remodel Projects	-	-	5,891	5,762,928
6227	Fixtures & Fixed Equipment	-	-	-	317,186
6228	Inspection	-	-	38,000	33,440
6229	Other	-	-	60,774	174,784
	Total 6200	**-**	**-**	**139,744**	**6,343,294**
Equipment					
6481	Equipment Addt'l $200 to $4,999	-	-	-	1,046,776
6482	Equipment Addt'l > $5,000	226,310	7,016	2,839,654	1,477,708
6485	Comp Equip Addt'l $200 to $4,999	-	-	6,888	-
6486	Comp Equip Addt'l > $5,000	(1,161,573)	1,844,003	2,837,302	1,697,160
	Total 6400	**(935,263)**	**1,851,018**	**5,683,844**	**4,221,644**
	Total 6000 Series	**(588,803)**	**2,892,140**	**5,904,288**	**13,281,409**
Debt Service					
7100	Debt Service	425,202	1,265,063	1,985,063	3,151,375
	Total 7100	**425,202**	**1,265,063**	**1,985,063**	**3,151,375**
	Total 7000 Series	**425,202**	**1,265,063**	**1,985,063**	**3,151,375**

Riverside Community College District
2025-2026 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total Expenditures	**302,087**	**4,949,573**	**9,082,108**	**17,887,263**
Contingency/Fund Balance					
7920	Restricted	10,751,330	12,505,992	11,269,617	1,077,384
	Total 7900	**10,751,330**	**12,505,992**	**11,269,617**	**1,077,384**
	Total 7000 Series	**10,751,330**	**12,505,992**	**11,269,617**	**1,077,384**
Total Resource 1180 Expenditures/Contingency/Fund Balance		**$ 11,053,417**	**$ 17,455,565**	**20,351,725**	**$ 18,964,647**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ -
Federal Income	$ 32,164,332	
State Income	140,762,103	
Local Income	3,646,009	
Intrafund Transfers	3,218,812	
Total Income		179,791,256
Total Available Funds (TAF)		$ 179,791,256

EXPENDITURES

Object Code		
1000	Academic Salaries	$ 14,958,922
2000	Classified Salaries	26,636,708
3000	Employee Benefits	19,141,729
4000	Books and Supplies	15,472,584
5000	Services and Operating Expenses	85,002,661
6000	Capital Outlay	7,349,111
7500	Scholarships	2,351,005
7600	Student Grants / Bus Passes	8,878,536
	Total Expenditures	179,791,256
7900	Contingency / Reserves	-
	Total Resource 1190 Including Contingency / Reserves	$ 179,791,256

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Federal Income						
8120	**2**	MSEIP Program SPP 002	$ -	$ 8,071	$ 367,223	$ 524,706
8190	**18**	S-STEM Accelerating Chemistry Engagement & Success SPP 018	176,901	132,918	166,271	422,184
8190	**25**	Soil Science Int. Learning & Career Opportunity Partnership - SSOIL-COP SPP 025	-	-	-	132,095
8120	**28**	Upward Bound TRIO - Patriot HS SPP 028	256,411	250,644	286,068	257,477
8120	**29**	Upward Bound TRIO - Jurupa Valley/Rubidoux SPP 029	259,780	211,434	271,764	360,152
8190	**39**	Bridges to Baccalaureate - UCR SPP 039	22,005	44,424	46,537	47,034
8120	**41**	Upward Bound TRIO - Patriot HS SPP 041	78,415	-	-	-
8120	**42**	Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	108,527	-	-	-
8190	**47**	Californians For All College Corps Program SPP 047	-	-	1,601,793	3,186,830
8190	**52**	GLS Campus Suicide Prevention Grant SPP 052	35,974	62,445	133,575	109,980
8190	**57**	Manufacturing Workforce SPP 057	-	-	18,483	81,517
8190	**68**	DOL Nursing Expansion Program SPP 068	-	421,431	541,947	1,718,390
8120	**70**	Student Support Services Program SPP 070	225,598	265,111	296,507	79,905
8120	**72**	Disabled Student Support Services Program SPP 072	269,618	223,235	310,165	79,277
8120	**73**	Veterans Student Support Services Program SPP 073	221,181	273,018	299,732	72,244
8120	**78**	Norco Disabled Student Support Services Program SPP 078	241,459	234,681	359,647	-
8190	**88**	Manufacturing Workforce 21/22 SPP 088	27,786	-	-	-
8120	**89**	Student Support Services Program SPP 089	-	-	-	830,837
8120	**90**	Norco Student Support Services Program SPP 090	247,221	228,726	343,850	105,060
8120	**91**	Norco Student Support Services STEM Program SPP 091	211,460	158,475	313,704	170,808
8120	**96**	Norco Student Support Services STEM Program SPP 096	-	-	-	272,364
8190	**98**	Foster and Kinship Care SPP 098	29,472	29,230	30,371	30,041
8120	**99**	Disabled Student Support Services Program (25-26) SPP 099	-	-	-	272,364
8120	**103**	Here to Career SPP 103	6,982	-	804	-
8120	**108**	Pathways To Success: Creating Opportunities In the Arts & Humanities SPP 108	8,321	45,319	27,022	34,177
8120	**117**	Upward Bound Math and Science - Vista Del Lago SPP 117	214,564	240,061	237,737	533,754
8190	**123**	HEERF III American Rescue Plan - MSI SPP 123	3,074,079	828,287	-	-
8120	**135**	Upward Bound Corona HS SPP 135	109,023	-	-	-
8190	**137**	Virginia Tech S-STEM Research Accelerator SPP 137	-	1,881	14,529	13,590
8190	**142**	Data Science Career Pathways in the Inland Empire SPP 142	54,968	81,135	52,076	-
8120	**144**	Upward Bound Veterans SPP 144	32,760	106,666	149,163	861,559
8190	**145**	Procurement Assistance SPP 145	149,359	115,127	436,400	534,053
8190	**147**	Procurement Assistance SPP 147	168,237	361,251	87,959	446,094
8120	**148**	Talent Search Program Mo Val 21/26 SPP 148	298,004	304,005	294,524	331,810
8120	**152**	SSS TRIO- Moreno Valley 20/25 SPP 152	207,781	230,045	342,428	169,336
8190	**167**	California Space Grant Consortium - Fund A SPP 167	-	1,604	7,800	-
8120	**169**	Upward Bound - MVC - Valley View HS 22/27 SPP 169	215,645	231,374	236,497	542,600
8120	**173**	Title III STEM - 21/26 SPP 173	1,583,456	2,023,156	2,632,800	2,250,457
8190	**179**	HEERF III American Rescue Plan SPP 179	20,831,831	1,102,699	-	-
8190	**183**	Workability Grant SPP 183	287,973	-	-	-
8120	**188**	Upward Bound - Centennial H.S. 17/22 SPP 188	129,782	-	-	-
8120	**203**	Center of Excellence for Veteran Student Success SPP 203	401,261	698,588	152,448	5,399
8190	**205**	Inland Empire Technical Trade Center SPP 205	402,811	254,184	670,904	172,101
8190	**208**	NSF S-STEM SPP 208	108,895	134,235	126,988	905,708
8190	**215**	Closing STEM Student Academic Performance Equity Gaps SPP 215	242,975	405,262	164,339	-
8190	**217**	Substance Abuse and Mental Health Services (SAMSHA) SPP 217	-	19,895	126,486	159,619
8190	**219**	Apprenticeship Building America SPP 219	131,892	739,355	923,440	2,902,950
8120	**225**	STEM Engineering Pathways SPP 225	132,857	-	-	-
8190	**227**	California Space Grant Consortium - Fund D SPP 227	-	7,953	9	-
8190	**230**	ECS Consortium Grant SPP 230	-	(1,248)	-	-
8120	**243**	Upward Bound TRIO - MVC SPP 243	62,251	-	-	-
8170	**252**	Regional Collaboration and Coordination SPP 252	252,172	250,908	252,172	252,172
8120	**253**	Title V - RCC - 21/26 SPP 253	240,546	496,021	483,907	1,748,667
8190	**254**	Reducing Domestic Violence SPP 254	-	4,500	90,955	404,545
8190	**256**	Career Training Project SPP 256	-	54,572	934,582	2,010,846

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
8190	257	World Learning Ideas SPP 257	4,111	25,916	2,571	-
8190	260	Higher Education Emergency Relief Fund (HEERF) II - Inst'l SPP 260	195,956	-	-	-
8190	261	Higher Education Emergency Relief Fund (HEERF) II - MSI SPP 261	131,731	-	-	-
8120	269	Developing Hispanic Serving Institutions Program SPP 269	-	-	68,073	1,130,736
8190	270	College Fellows SPP 270	-	902,456	95,388	-
8190	271	National Center for Supply Chain Automation SPP 271	371,672	(3,840)	-	-
8120	272	Upward Bound - Norte Vista High School SPP 272	(4,241)	-	-	-
8120	273	Upward Bound Math and Science- MVUSD SPP 273	68,593	-	-	-
8120	276	Paces: Pathway to Access, Completion, Equity and Success SPP 276	453,804	510,092	262,810	147,577
8120	282	Upward Bound Math and Science SPP 282	-	164,707	262,933	469,474
8120	284	Upward Bound - AUSD SPP 284	202,971	232,476	289,421	789,374
8120	285	Upward Bound - Centennial H.S. 22/27 SPP 285	288,687	329,349	372,462	518,496
8120	286	Upward Bound - Corona High School 22/27 SPP 286	195,793	116,534	326,797	563,180
8190	288	Humphrey Fellowship Program SPP 288	-	750	-	-
8190	290	Adult Education and Family Literacy SPP 290	-	79,162	41,618	-
8190	298	CSUSB Inland Empire Cyber Security Initiative SPP 298	171,083	217,744	173,468	-
8150	300	FWS Off Campus SPP 300	100,327	110,963	125,245	126,563
8150	301	FWS Off Campus America Reads SPP 301	13,286	3,329	7,299	-
8150	302	FWS Off Campus America Counts SPP 302	11,217	7,943	5,393	-
8150	303	FWS Off Campus Literacy SPP 303	41,436	3,667	24,579	-
8150	304	FWS On Campus SPP 304	972,430	1,009,878	1,194,931	1,139,063
8150	305	FWS On Campus CalWORKs (25%) SPP 305	35,872	40,456	54,575	-
8150	307	FWS Off Campus Com Svc CalWORKs (75%) SPP 307	2,969	3,947	2,183	-
8120	315	Childcare Access Means Parents in School SPP 315	127,887	19,936	-	-
8190	317	Basic Needs for Postsecondary Students SPP 317	-	22,680	45,777	881,543
8190	322	NSF - Cyber Security SPP 322	143,409	19,055	32,868	-
8190	328	NSF Building Capacity SPP 328	81,559	3,892	-	-
8190	329	NSF Improving Undergraduate STEM Education Grant SPP 329	114,144	42,859	22,747	14,964
8120	332	Engage, Empower, Succeed: Student Pathways SPP 332	-	233,712	418,859	1,147,429
8140	366	TANF 50% SPP 366	216,191	195,089	185,485	178,441
8170	370	VTEA SPP 370	1,676,215	1,383,219	1,806,167	1,809,657
8190	386	Bulletproof Vest Partnership SPP 386	-	1,945	-	-
8120	393	Childcare Access Means Parents In School 22/26 SPP 393	-	110,402	95,858	153,740
8120	394	Military Articulation Platform Expansion - MAP 3 SPP 394	-	773,151	2,226,849	-
8190	395	Reaching for the Stars: Acquisition of Digistar SPP 395	-	-	199,808	192
8190	396	Six Legs Degree Pathway SPP 396	10,519	39,162	18,001	-
8190	553	COVID-19 Recovery Costs - FEMA SPP 553	358,561	-	-	-
8160	730	Veterans Education SPP 730	2,823	7,789	12,881	61,201
		Total 1.0	**37,749,236**	**17,889,098**	**22,208,650**	**32,164,332**
2.0 State Income						
8652	0	CalSTRS On-Behalf SPP 000	882,474	975,015	1,186,075	-
8659	1	CAI MSJC Launch SPP 001	29,606	43,272	42,122	-
8659	3	CA Apprenticeship Initiative New & Innovative Grant SPP 003	-	-	75,387	17,539
8659	4	Military Articulation Platform - Credit for Prior Learning SPP 004	-	-	1,923,604	1,576,396
8659	6	Financial Aid Administration-SFAA One Time Funds SPP 006	-	-	424,757	1,137,761
8629	8	Student Equity and Achievement SPP 008	12,531,925	13,870,920	13,147,477	13,511,653
8659	9	CA Apprenticeship Initiative New & Innovative Grant SPP 009	-	-	38,108	55,558
8659	10	Foster Youth College Access Demonstration Project SPP 010	-	-	2,587	180,000
8629	14	California Community Colleges Puente Program SPP 014	-	-	-	300,000
8659	16	Pathway To Law School Initiative (CAL LAW) SPP 016	-	40,048	24,460	34,492
8627	19	Tobacco Community Research Study SPP 019	-	-	1,700	3,300
8659	21	Student Transfer Achievement Reform Act SPP 021	-	43,000	542,360	1,110,292
8659	22	Common Course Numbering SPP 022	-	-	239,224	2,499,906
8629	23	Nursing Enrollment Growth and Retention SPP 023	-	-	-	549,151
8627	30	Inland Empire Regional K-16 SPP 030	-	-	134,300	865,698
8629	31	Rebuilding Nursing Infrastructure -RNI SPP 031	-	-	-	1,150,000

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
8629	**32**	Veterans Resource Center SPP 032	278,028	431,225	477,056	341,630
8659	**35**	Hunger Free Campus SPP 035	69,784	-	1,082	4,118
8629	**36**	Nursing Apprenticeship SPP 036	-	-	-	100,000
8659	**37**	Systemwide Technology and Data Security SPP 037	-	500,000	-	50,000
8659	**38**	Asian American, Native Hawaiian and Pacific Island SPP 038	-	34,396	91,086	387,681
8659	**44**	Retention & Enrollment Outreach SPP 044	853,270	2,662,320	723,064	1,050,981
8629	**45**	NextUp (CAFYES) SPP 045	1,709,113	1,624,434	1,843,120	3,801,889
8659	**46**	Culturally Competent Faculty PD SPP 046	-	151,305	-	-
8659	**48**	Seamless Transfer of Ethnic Studies SPP 048	-	79,174	44,359	22,551
8629	**49**	Homeless and Housing Insecure Pilot Program SPP 049	330,223	999,575	1,893,455	1,183,066
8659	**50**	Veterans Program SPP 050	118,946	-	-	-
8629	**51**	California College Promise (AB 19) SPP 051	1,658,771	1,712,104	1,927,671	3,426,856
8659	**53**	Campus Safety and Sexual Assault SPP 053	(211)	-	573	3,697
8627	**54**	JFK Middle College HS Counseling SPP 054	-	-	3,162	-
8629	**55**	Nursing Education Program 24/25 SPP 055	-	-	164,934	180,905
8659	**56**	Enrollment Growth for ADN-RN 20/21 SPP 056	379,581	144	-	-
8627	**58**	Nursing Assistant Training Program SPP 058	-	195,690	387,720	736,072
8929	**59**	Enrollment Growth for ADN-RN 21/22 SPP 059	-	243,359	79,408	-
8622	**60**	EOPS SPP 060	3,194,463	3,719,593	4,072,811	5,197,901
8629	**61**	CARE SPP 061	500,072	607,269	869,337	1,112,563
8659	**62**	Culturally Responsive Pedagogy & Practices SPP 062	-	128,483	80,451	90,995
8627	**63**	Learning Lab SPP 063	-	41,817	55,246	-
8629	**67**	SFAA - Capacity SPP 067	1,385,386	1,520,707	1,476,860	1,472,230
8629	**69**	SFAA - Base SPP 069	430,728	384,553	341,250	511,580
8629	**71**	Library Services Platform SPP 071	28,772	4,235	887	-
8659	**74**	Guided Pathways SPP 074	405,471	220,550	51,465	-
8629	**75**	Instr/Library Equip Block Grant SPP 075	789,015	786,572	182,412	1,227,186
8629	**76**	Local & Systemwide Technology and Data Security OG SPP 076	-	115,866	157,606	469,527
8659	**77**	EEO Best Practices SPP 077	3,200	14,895	13,800	176,438
8659	**82**	Equitable Placement Support and Completion SPP 082	-	370,358	692,211	634,029
8659	**85**	Staff Development - Classified SPP 085	-	-	-	119,725
8659	**86**	Staff Development - Academic SPP 086	-	-	-	153
8627	**92**	NABTU Certified MC3 Apprenticeship Readiness SPP 092	623	-	-	-
8659	**93**	CalFresh Outreach SPP 093	5,983	-	4,159	5,608
8659	**94**	Military Articulation Platform Summit and Funding (MAPS) SPP 094	376,284	1,431,148	192,569	-
8659	**98**	Foster & Kinship Care Education Grant SPP 098	59,631	59,732	62,723	67,606
8659	**104**	Zero Textbook Cost Program SPP 104	33,007	120,673	261,724	1,849,106
8659	**105**	K12 PC and K14 TAP Fund Return 18-19 SPP 105	36,708	137,104	-	1,490,000
8659	**110**	MESA- Mathematics, Engineering, and Science Achievement Program SPP 110	15,206	584,855	1,060,473	3,369,008
8629	**114**	Basic Needs Centers SPP 114	823,917	1,342,226	1,477,388	2,046,552
8659	**116**	K-12 Strong Workforce Program SPP 116	-	-	5,666,632	13,525,909
8659	**121**	Middle College HS (Norco) SPP 121	144,426	93,677	157,238	238,272
8659	**122**	K-12 Strong Workforce Program 19/20 SPP 122	4,731,795	31,759	-	-
8659	**128**	K12 PC and K14 TAP Fund Return 19-20 SPP 128	-	6,628	258,252	-
8627	**129**	Whale Tail SPP 129	1,274	12,967	34,953	-
8659	**140**	Student Food & Housing Support (Basic Needs) SPP 140	887,496	711,826	741,388	309,603
8629	**141**	Financial Aid Technology SPP 141	108,549	160,977	66,668	212,554
8659	**143**	Guided Pathways 22/26 SPP 143	10,213	575,589	447,070	421,760
8659	**149**	K-12 Strong Workforce Program FY 20/21 SPP 149	112,425	2,743,146	21,865	14,376
8629	**150**	Mental Health Support SPP 150	903,590	1,104,628	995,248	966,061
8659	**153**	K-12 Strong Workforce Program - FY 21/22 SPP 153	-	136,869	4,094,776	62,138
8629	**155**	Dreamer Resource Liaison Support SPP 155	115,565	141,840	220,664	1,077,490
8627	**166**	Innovation in Higher Ed. Planning SPP 166	264,956	83,509	58,131	311,447
8629	**170**	Faculty/Staff Diversity SPP 170	71,241	81,739	43,890	235,547
8659	**171**	CAI- Short Order Cook Apprenticeship SPP 171	2,630	6,241	27,469	-
8621	**180**	DSP&S SPP 180	4,610,940	4,825,700	4,765,879	4,631,835
8627	**181**	High Road Training Partnership (HRTP) 23/24 SPP 181	-	179,348	334,116	733,363

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
8659	184	College and Career Access Pathways SPP 184	-	32,000	3,713	48,894
8627	186	Veteran's Resource Center 19/20 SPP 186	(17,146)	31,827	5,030	811
8627	187	Workforce Development Program 19/20 SPP 187	500,000	-	-	-
8627	191	Early Childhood Education Center SPP 191	166,258	3,737,029	897,534	187,404
8627	192	New Workforce Development Center SPP 192	1,000,000	-	-	-
8659	194	Military Articulation Platform Summit and Funding (MAPS) SPP 194	1,223,071	-	3,435	172,333
8627	195	Norco College Industry and Inclusion SPP 195	6,316	-	-	-
8627	197	Learning-Aligned Employment Program - On Campus SPP 197	35,366	347,150	-	-
8627	198	Learning-Aligned Employment Program - Public Schools SPP 198	-	2,376	-	-
8629	199	Umoja Program SPP 199	-	-	-	509,254
8659	201	English Language Learner Healthcare Pathways Round 2 SPP 201	-	-	363,495	726,172
8627	204	California Youth Leadership Corps SPP 204	123,067	-	-	-
8659	206	K14 Pathways Technical Assistance Provider 20/21 SPP 206	671,436	-	33,660	-
8659	209	Rising Scholars Network SPP 209	-	-	-	515,666
8659	210	K-12 Strong Workforce Program - FY 22/23 SPP 210	4,068,453	12,982,922	553,077	7,005,004
8627	212	Clean Mobility Voucher Pilot Program SPP 212	-	-	-	1,500,000
8659	213	Rising Scholars Network SPP 213	85,297	156,379	642,238	401,864
8659	216	CAI-CHABOT Las Positas-Robert Half Cybersecurity SPP 216	-	19,366	111,179	92,290
8659	218	LGBTQ+ SPP 218	43,851	100,059	111,579	847,940
8659	220	Regional Equity & Recovery Partnerships SPP 220	-	2,600	68,720	89,849
8659	226	Invention and Inclusive Innovation (i3) Initiative SPP 226	239,437	678	9,469	416
8627	227	California Space Grant Consortium- Fund D SPP 227	889	-	-	-
8659	229	Foothill De Anza CCD CVC-OEI SPP 229	-	-	-	4,941
8659	238	Adult Learner Focused SEM SPP 238	7,722	-	-	-
8659	242	California Low Cost Insurance Program SPP 242	1,500	-	-	-
8627	244	High Road Training Partnership SPP 244	-	418,844	476,060	132,503
8627	247	EEIC TSNE Uplift Project SPP 247	23,785	-	-	-
8627	249	Umoja Community Education Foundation SPP 249	-	-	121	240
8659	249	Umoja Community Education Foundation SPP 249	11,671	43,838	53,349	182,198
8659	251	Innovation and Effectiveness Grant SPP 251	236,343	-	7,460	393,752
8659	252	Regional Collaboration and Coordination SPP 252	686,426	718,674	1,154,241	2,418,740
8627	255	Song Brown Registered Nursing - 18/20 SPP 255	105,131	294,869	-	-
8627	258	Song Brown RN Special Program 24/25 SPP 258	-	-	113,258	696,742
8627	264	Song Brown Capitation 23/24 SPP 264	-	150,000	150,000	-
8627	265	Song Brown Registered Nursing 17/19 SPP 265	80,000	-	-	-
8627	267	College Fellows - State Funding SPP 267	16,500	47,119	28,393	-
8659	268	Covid-19 Recovery Block Grant SPP 268	1,048,282	11,343,741	3,336,110	1,899,268
8627	270	College Fellows SPP 270	605,372	-	-	-
8659	279	CCAP STEM Pathways Academy SPP 279	262,246	232,440	378,504	459,784
8659	287	California Apprenticeship Initiative - FY 22/23 SPP 287	-	112,318	7,654	-
8659	292	K12 PC and K14 TAP 22/23 SPP 292	-	791,610	582,572	20,818
8659	294	Strong Workforce Program Local 22/23 SPP 294	195,565	4,501,347	289,253	-
8629	295	Strong Workforce Program Regional 22/23 SPP 295	-	-	5,539,826	2,808,758
8659	295	Strong Workforce Program Regional 22/23 SPP 295	280,765	4,403,314	-	-
8627	299	Pipe- Line (Programs for Institutional Pathway Engagement-STEM Area) SPP 299	-	26,320	53,777	130,894
8627	308	Riverside Campus - High Road To Correctional Health Professions SPP 308	-	-	69,282	310,718
8627	311	The Puente Project - Regents UC SPP 311	-	23,303	38,962	172,735
8659	313	K-12 PC and K14 TAP One Time Round 4-6 SPP 313	-	-	-	291,250
8627	314	Cell - Learning Lab SPP 314	28,607	-	-	-
8659	318	UMOJA Campus Programs SPP 318	-	218,743	298,594	53,403
8659	319	African American Male Education Network Development (A2MEND) SPP 319	-	59,274	50,639	7,220
8627	321	UCR Health Professions Pathway Program SPP 321	-	-	5,143	14,857
8659	323	Juvenile Justice Impacted Students SPP 323	-	20,936	361,675	2,083,296
8629	324	Strong Workforce Program Local 23/24 SPP 324	-	59,805	3,985,983	153,187
8629	325	Strong Workforce Program Regional 23/24 SPP 325	-	1,509	5,206,420	5,513,186
8627	326	Launch Apprenticeship Innovation Funding SPP 326	-	322,862	45,110	21,312

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
8659	327	California Apprenticeship Initiative - Rural SPP 327	113,545	-	-	-
8659	330	K14 Pathways Technical Assistance Provider 21/22 SPP 330	711,880	425,363	239,460	18,297
8659	333	English Language Learner Healthcare Pathways SPP 333	-	592,829	43,774	100,486
8659	336	K-12 Strong Workforce Program - FY 23/24 SPP 336	-	1,833,245	10,798,487	6,155,238
8627	337	Greater LA Data Science Pathways SPP 337	-	-	16,681	103,319
8627	341	California Space Grant Consortium Fund C SPP 341	5,970	-	-	-
8627	343	Accelerate InSoCal SPP 343	-	-	29,968	-
8659	344	Strong Workforce Program Local 20/21 SPP 344	297,392	-	-	-
8659	345	Strong Workforce Program Regional 20/21 SPP 345	1,655,320	250,348	-	-
8629	346	Strong Workforce Program Local 17/18 SPP 346	-	-	41,652	3,259,954
8629	347	Strong Workforce Program Regional 17/18 SPP 347	-	-	208,193	8,279,524
8659	350	Strong Workforce Program Local 19/20 SPP 350	108,112	-	-	-
8659	351	Strong Workforce Program Regional 19/20 SPP 351	93,566	80,025	-	-
8659	353	California Apprenticeship Initiative FY 21/22 SPP 353	373,880	560,286	370,425	118,615
8659	355	K12 PC and K14 Technical Assistance Provider 23/24 SPP 355	-	-	755,357	639,643
8627	358	Pathways to Computing SPP 358	(2)	-	-	-
8626	367	CalWORKs SPP 367	1,389,936	1,377,815	1,369,419	1,275,534
8659	369	Center of Excellence SPP 369	-	-	1,350,173	1,049,827
8627	372	Promoting Achievable College Transitions SPP 372	-	-	109,012	890,988
8629	373	Apprenticeship Program SPP 373	-	-	-	1,832,817
8627	378	From Classroom to Community - Regents UC SPP 378	-	-	7,687	91,944
8627	379	UC Riverside Math Discovery SPP 379	-	-	741	43,545
8659	380	Strong Workforce Program Local 21/22 SPP 380	3,715,644	254,441	-	-
8659	381	Strong Workforce Program Regional 21/22 SPP 381	5,020,598	4,880,241	-	-
8629	381	Strong Workforce Program Regional 21/22 SPP 381	-	-	334,614	-
8629	382	AB 86 Adult Education Block Grant SPP 382	-	552,961	113,731	-
8629	387	AB 86 Adult Education Block Grant SPP 387	374,623	-	282,695	391,132
8659	387	AB 86 Adult Education Block Grant SPP 387	-	-	25,000	-
8629	388	AB 86 Adult Education Block Grant SPP 388	448,875	167,176	-	673,827
8627	391	Western Riverside Council of Governments - IREN SPP 391	-	-	100,000	192,400
8659	397	Veterans Mental Health Demonstration Project SPP 397	-	-	1,736	148,264
8627	398	Riverside Campus - Pathway to Cyber Success SPP 398	-	28,150	192,103	279,414
8681	735	Lottery SPP 735	2,046,801	2,255,934	2,938,352	8,487,882
		Total 2.0	**66,987,429**	**100,555,124**	**98,771,239**	**140,762,103**
3.0 Local Income						
8820	5	VITA Tax Preparation SPP 005	-	-	10,000	-
8820	7	Program Pathways Mappers SPP 007	-	-	-	120,000
8820	11	Mustangs Eat SPP 011	-	-	3,000	2,000
8820	12	CTA LGBTQ+ Safety in Schools SPP 012	-	-	1,200	-
8890	33	Foster Youth Dual Enrollment Project SPP 033	51,814	27,121	76,942	6,130
8820	79	Guided Pathways - SEIG SPP 079	6,000	-	-	-
8820	83	Non-Traditional Employment for Women SPP 083	-	-	-	1,611
8890	87	Disabled Student Support Services Program SPP 087	-	-	-	1,022,121
8820	106	National Assoc of College & University Business Officers SPP 106	1,315	2,145	(1,443)	27,984
8820	107	Irvine Foundation Apprenticeship SPP 107	214,574	-	-	-
8820	111	Trustee Fellowship Award SPP 111	-	-	-	65,750
8820	113	FAFSA Challenge Award SPP 113	500	-	-	-
8890	124	Middle College High School Val Verde USD SPP 124	79,959	102,758	90,249	120,448
8890	125	Middle College High School SPP 125	97,082	105,301	93,540	120,000
8890	126	Nuview Union School District ECHS SPP 126	161,216	158,369	147,136	152,956
8890	134	CACT Seminars SPP 134	-	1,263	-	15,180
8820	151	CA Wellness Foundation - Rising Scholars SPP 151	85,433	151,599	160,842	156,136
8820	158	Equity Transfer Initiative SPP 158	24,716	-	-	-
8820	161	Foster Youth Support Services SPP 161	59,754	97,606	(7,569)	5,511
8820	162	Found for CA Comm Clgs/Career Ladder SPP 162	496	-	-	437

		Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
8820	163	Oasis Hub Innovation Ecosystem SPP 163	24,610	2,419	51,267	-
8820	182	Concurrent Enrollment Program SPP 182	92,570	-	-	-
8820	185	California Youth Leadership Corps - MOU SPP 185	95,135	52,133	83,303	77,978
8820	214	Journalism California Humanities MOU SPP 214	11,980	5,020	-	-
8820	228	Reach Grant SPP 228	-	384	24,616	25,000
8820	232	California College Pathways Fund Grant SPP 232	42,361	7,639	-	-
8820	238	Adult Learner Focused Sem Grant SPP 238	843	7,839	30,344	13,252
8820	242	California Low Cost Insurance Program SPP 242	-	2,000	-	-
8890	245	Intelecom Intelligent Telecommunications SPP 245	-	-	-	684,181
8890	247	EEIC TSNE Uplift Project SPP 247	32,707	62,093	-	-
8820	248	Lumina Foundation SPP 248	37,500	12,375	(2,375)	-
8820	277	Uplift CA Subgrant SPP 277	3,500	-	-	-
8890	289	NASA Community College Aerospace Scholars Program SPP 289	-	-	18,288	6,712
8820	296	National Assoc for CC Enterpreneurship SPP 296	-	3,067	1,000	993
8820	309	Everyday Entrepreneur (EE) Program SPP 309	-	-	5,000	-
8820	310	Fresh Success Program SPP 310	-	-	-	104,767
8820	316	Launch Flex Fund SPP 316	36,438	7,464	1,098	-
8890	364	Gateway to College Charter School SPP 364	42,044	104,079	128,076	150,000
8820	368	CA Earned Income Tax Credit and Young Child Tax Credit SPP 368	511	2,799	-	1,829
8820	383	American Passport Project SPP 383	-	-	3,960	-
8820	399	Youth Empower Strategies for Success-Ind. Living Prgrm (YESS-ILP) SPP 399	-	-	-	22,000
8880	709	Int'l Student Capital Outlay Surcharge SPP 709	51,484	38,682	77,632	743,033
		Total 3.0	**1,254,543**	**954,157**	**996,105**	**3,646,009**
4.0 Interfund Transfer						
8980	553	COVID-19 Recovery Costs - FEMA SPP 553	58,930	-	-	-
8980	841	Riverside College - Life Science Reconstruction SPP 841	-	288,883	11,117	-
		Total 4.0	**58,930**	**288,883**	**11,117**	**-**
5.0 Intrafund Transfers In (Out)						
		From (To) Resource 1000:				
8999	180	DSP&S Match/Over SPP 180	436,187	563,484	1,063,789	1,147,157
8999	300	Fed Work Study SPP 300	33,355	36,889	41,637	42,081
8999	301	FWS Off Campus 100% Amer Reads SPP 301	202	51	111	-
8999	302	FWS Off Campus 100% Amer Counts SPP 302	171	121	82	-
8999	303	FWS Off Campus Literacy SPP 303	631	56	375	-
8999	304	FWS On Campus (Instruc/Non-Instruc) SPP 304	323,250	335,644	397,118	378,737
8999	305	FWS On Campus CalWORKs (25%) SPP 305	547	617	821	-
8999	307	FWS Off Campus Com Svc CalWORKs (75%) SPP 307	45	60	33	-
8999	554	College Promise Program SPP 554	22,988	124,204	-	1,645,995
8999	730	Veterans Education SPP 730	4,842	2,498	4,842	4,842
		Total 5.0	**822,218**	**1,063,624**	**1,508,808**	**3,218,812**
Total Available Funds			**$ 106,872,357**	**$ 120,750,886**	**$ 123,495,920**	**$ 179,791,256**

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1110	Regular Full-Time Teaching	$ 93,483	$ 267,217	$ 330,461	$ 449,956
	Total 1100	**93,483**	**267,217**	**330,461**	**449,956**
1218	Regular Full Time Administrator	1,681,135	1,916,810	1,993,694	2,272,130
1219	Counselors/Librarians/Release Time	4,600,730	5,648,863	5,709,301	7,237,666
	Total 1200	**6,281,865**	**7,565,673**	**7,702,995**	**9,509,796**
1330	Part-Time Teaching Fall	-	-	22,623	-
1333	Part-Time Teaching Spring	41,287	-	11,632	-
1336	Regular - Overload Summer (Even years)	-	-	754	-
1360	Other - Substitute Teaching	-	1,788	-	-
	Total 1300	**41,287**	**1,788**	**35,009**	**-**
1439	Part-Time Non-Instructional	5,084,956	5,110,263	4,786,478	2,346,124
1469	Substitute Non-Instructional	3,220	1,237	2,144	-
1479	Extra Duty Stipends	-	-	3,774	-
1490	Special Assignments	810,995	1,412,941	1,726,455	2,653,046
	Total 1400	**5,899,171**	**6,524,441**	**6,518,851**	**4,999,170**
	Total 1000 Series	**12,315,806**	**14,359,120**	**14,587,317**	**14,958,922**
Classified Salaries					
2117	Full-Time Supervisor	608,772	628,668	656,315	592,863
2118	Full-Time Administrator	2,948,758	3,311,270	3,468,159	4,474,797
2119	Full-Time - Regular / Confidential	10,030,366	10,753,498	11,260,338	14,828,821
2129	Permanent Part-Time	967,734	722,016	725,927	1,317,568
	Total 2100	**14,555,629**	**15,415,452**	**16,110,740**	**21,214,049**
2210	Full-Time Instructional Aides	525,555	640,020	685,732	922,215
2220	Part-Time Instructional Aides	76,869	27,579	28,733	33,072
	Total 2200	**602,424**	**667,598**	**714,465**	**955,287**
2331	Student Help Non-Instructional	2,931,609	3,267,115	3,511,081	2,719,128
2339	Classified Hourly	799,535	870,340	1,402,064	1,107,454
2349	Overtime	213,379	383,841	491,698	301,184
2369	Substitutes	114,040	168,444	355,987	41,889
	Total 2300	**4,058,563**	**4,689,739**	**5,760,829**	**4,169,655**
2430	Student Instructional	73,408	109,670	128,003	29,420
2440	Overtime - Instructional Aides	12,539	10,775	20,012	12,276
2449	Part-Time Hourly Instructional Aides	269,210	347,599	335,547	256,021
2469	Substitute Instructional Aides	36,614	13,805	17,717	-
	Total 2400	**391,770**	**481,849**	**501,279**	**297,717**
	Total 2000 Series	**19,608,386**	**21,254,639**	**23,087,315**	**26,636,708**

Employee Benefits

Riverside Community College District
2025-2026 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
3110	STRS Teaching - Instr Aide	26,003	54,786	67,706	98,644
3120	STRS - Classified	58,142	59,206	66,955	70,742
3130	STRS - Other Academic Employee	1,913,749	2,301,947	2,327,708	2,530,994
3150	CalSTRS On-Behalf- Teacher's & Aides	13,875	10,624	27,250	-
3160	CalSTRS On-Behalf- Classified	29,144	28,374	29,067	-
3170	CalSTRS On-Behalf- Acad Non-Teaching	839,455	936,017	1,129,759	-
	Total 3100	**2,880,368**	**3,390,955**	**3,648,444**	**2,700,380**
3210	PERS - Teachers and Aides	163,660	183,566	197,061	229,416
3220	PERS - Classified	3,524,883	3,985,093	4,169,115	5,553,770
3225	PERS - Classified Other	-	176	-	-
3230	PERS - Academic Non-Teaching	250,555	277,769	277,476	320,406
	Total 3200	**3,939,098**	**4,446,604**	**4,643,652**	**6,103,592**
3310	OASDI - Teachers and Aides	40,361	43,516	46,261	53,815
3315	Medicare -Teachers and Aides	16,142	18,882	21,035	24,266
3320	OASDI - Classified	882,423	956,444	998,369	1,301,436
3325	Medicare - Classified	227,621	245,359	264,577	328,794
3330	OASDI - Other Academic Employee	75,826	71,433	73,526	71,730
3335	Medicare - Other Academic Employee	176,442	206,440	207,135	210,581
	Total 3300	**1,418,815**	**1,542,074**	**1,610,902**	**1,990,622**
3410	H&W - Teaching - Instr Aide	183,027	246,317	256,216	389,751
3420	H&W - Classified	3,729,253	3,588,631	3,872,285	5,224,991
3430	H&W - Other Academic Employee	1,256,306	1,375,073	1,533,291	1,967,142
3450	OPEB - Teaching - Instr Aide	2,302	2,837	3,163	3,407
3460	OPEB - Classified	34,020	36,637	40,279	47,606
3470	OPEB - Other Academic Employee	24,257	28,181	28,449	29,018
	Total 3400	**5,229,166**	**5,277,675**	**5,733,682**	**7,661,915**
3510	SUI - Teaching - Instr Aide	5,329	651	725	837
3520	SUI - Classified	77,484	8,340	9,105	11,592
3530	SUI - Other Academic Employee	58,118	6,983	7,090	7,255
	Total 3500	**140,930**	**15,974**	**16,920**	**19,684**
3610	WC - Instr Aide	18,353	22,631	25,227	27,247
3620	WC - Classified	294,107	314,999	348,278	406,140
3630	WC - Other Academic Employee	194,052	225,434	227,590	232,149
	Total 3600	**506,512**	**563,064**	**601,095**	**665,536**

Riverside Community College District
2025-2026 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total 3000 Series	**14,114,888**	**15,236,347**	**16,254,696**	**19,141,729**
Books and Supplies					
4230	Reference Books	68,895	16,439	60,007	133,931
	Total 4200	**68,895**	**16,439**	**60,007**	**133,931**
4320	Instructional Supplies	1,394,842	1,800,407	2,121,807	8,026,024
4330	Periodicals & Magazines	9,089	13,874	37,485	25,376
4351	Instructional Media Supplies	-	-	-	3,435
4360	Tests	66,647	212,144	295,227	56,948
4370	Commencement Supplies	7,020	6,349	7,930	9,000
	Total 4300	**1,477,597**	**2,032,774**	**2,462,449**	**8,120,783**
4510	Maintenance Supplies	764	2,645	98	-
4520	Custodial Supplies	26,146	10,266	38,823	-
4540	Health Supplies	-	-	-	1,653
4555	Copying and Printing	261,281	324,133	446,940	450,072
4575	Software < $500	743	4,776	135	4,612
4590	Office & Other Supplies	743,258	897,319	1,074,989	5,552,856
4591	Warehouse Production Printing	-	-	1,071	-
	Total 4500	**1,032,193**	**1,239,138**	**1,562,056**	**6,009,193**
4644	Repair Parts	155,327	28,454	17,438	8,192
4690	Other Transportation Supplies	1,571	318	1,066	3,300
	Total 4600	**156,899**	**28,772**	**18,504**	**11,492**
4710	Food	645,777	962,754	1,174,390	1,197,185
	Total 4700	**645,777**	**962,754**	**1,174,390**	**1,197,185**
	Total 4000 Series	**3,381,361**	**4,279,877**	**5,277,406**	**15,472,584**
Services and Operating Expenses					
5045	Postage	190,045	32,577	44,832	35,040
	Total 5000	**190,045**	**32,577**	**44,832**	**35,040**
5110	Consultants	495,076	321,907	683,431	703,229
5120	Lecturers	40,500	72,045	177,698	136,104
5130	Doctors/Nurses	-	-	28,200	50,000
5160	Ambulance	850	-	-	-
5195	Entry Fees	420	960	8,975	775
5197	Grant/Contract Sub-Agreement	13,669,106	24,962,861	31,181,796	44,495,719
5198	Professional Services	2,608,214	2,822,001	3,038,582	4,506,163
	Total 5100	**16,814,166**	**28,179,774**	**35,118,682**	**49,891,990**
5210	Mileage	9,797	7,280	6,389	54,985
5211	Meeting Expense	371,213	696,305	947,571	2,032,467
5219	Other Travel Expenses	170,936	344,803	554,142	638,102

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5220	Conferences	801,537	1,028,570	1,216,920	2,437,368
	Total 5200	**1,353,482**	**2,076,957**	**2,725,022**	**5,162,922**
5310	Memberships / Dues	103,149	104,011	118,435	152,883
	Total 5300	**103,149**	**104,011**	**118,435**	**152,883**
5510	Natural Gas	-	-	-	9,600
5520	Electricity	134	-	-	9,600
5530	Water	-	-	-	9,600
5540	Telephone	-	-	-	4,000
5541	Cellular Telephone	363,672	43,925	58,226	43,974
5550	Laundry and Cleaning	-	252	226	1,461
5560	Towel Service	-	6,607	-	-
5570	Waste Disposal	25	-	-	-
	Total 5500	**363,831**	**50,785**	**58,452**	**78,235**
5630	Rents and Leases	185,911	88,932	22,341	466,431
5644	Repairs	111,714	98,756	237,399	113,852
5649	Computer Software Maintenance/Lic	2,780,738	2,480,688	2,171,926	3,798,568
5650	Transportation Contracts	8,177	8,567	74,458	39,461
	Total 5600	**3,086,540**	**2,676,943**	**2,506,124**	**4,418,312**
5730	Legal	3,440	-	-	-
5740	Advertising	575,359	963,453	502,480	716,681
5790	Other Legal Expenses	811,007	1,087,396	1,897,866	64,380
5791	IT Fees	-	-	27,500	2,500
	Total 5700	**1,389,806**	**2,050,849**	**2,427,846**	**783,561**
5830	Surveys	456	1,368	2,868	9,718
5850	Fingerprints	6,438	1,406	1,641	6,905
5890	Outside Services and Operating Costs	1,416,352	1,502,108	2,012,744	5,137,393
5892	Bank Charges	922	909	1,082	1,082
5899	Budget Augmentation Holding	-	-	-	15,639,158
	Total 5800	**1,424,169**	**1,505,791**	**2,018,335**	**20,794,256**
5910	Indirect Charges	4,870,840	2,005,400	2,528,794	3,685,462
	Total 5900	**4,870,840**	**2,005,400**	**2,528,794**	**3,685,462**
	Total 5000 Series	**29,596,028**	**38,683,087**	**47,546,523**	**85,002,661**
Capital Outlay					
Site and Site Improvements					
6121	Advertising & Legal	2,555	-	-	-
6122	Engineering	19,960	4,990	-	-
6123	Architect's Fees	1,860	5,625	27,575	43,500
6124	Testing	1,624	100,953	-	-
6126	Construction Contract	(85,368)	146,535	-	1,661,500
6127	Fixtures & Fixed Equipment	3,990	17,660	35,016	72,016

Riverside Community College District
2025-2026 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
6128	Inspection	13,999	13,014	-	-
6129	Other	23,748	1,096	-	-
	Total 6100	**(17,632)**	**289,873**	**62,591**	**1,777,016**
Buildings					
6214	Testing	(3,634)	-	-	-
6216	Construction Contract	(1,930)	-	-	30,000
6221	Advertising/Legal	8,515	4,810	2,329	-
6223	Architect's Fee	135,526	111,101	10,757	-
6224	Testing	3,126	19,097	4,483	-
6226	Remodel	204,306	3,555,546	752,197	207,404
6227	Fixtures & Fixed Equipment	303,978	1,631,703	1,650,414	99,838
6228	Inspection	392	77,701	7,576	-
6229	Other Building Expense	-	176,858	86,550	-
	Total 6200	**650,279**	**5,576,816**	**2,514,306**	**337,242**
Library Books					
6310	Library Books-Purchase	226,971	169,908	224,345	196,052
6311	Library Media Material	26,243	-	8,048	12,090
6312	Library Subscriptions	355,206	317,935	294,909	264,727
	Total 6300	**608,420**	**487,843**	**527,302**	**472,869**
Equipment					
6481	Equip Add'l $200 to $4,999	3,118,221	1,328,470	1,552,024	2,158,550
6482	Equip Add'l >$5,000	5,871,468	3,999,825	2,709,167	1,045,057
6485	Computer Equip Add'l $200 to $4,999	964,265	914,863	1,918,619	1,375,746
6486	Computer Equip Add'l >$5,000	435,397	829,210	242,032	182,631
6495	Computer Equip Replc $200 to $4,999	4,204	-	1,103	-
	Total 6400	**10,393,555**	**7,072,368**	**6,422,946**	**4,761,984**
	Total 6000 Series	**11,634,622**	**13,426,900**	**9,527,145**	**7,349,111**
Student Aid					
7511	Student Financial Aid	819,263	822,553	736,696	1,695,258
7521	Student Financial Aid	301,939	434,368	460,176	655,747
7540	Student Aid Book Grants	-	-	56,010	-
	Total 7500	**1,121,202**	**1,256,921**	**1,252,881**	**2,351,005**
Other Student Aid					
7620	Student Financial Grants	5,373,226	1,125,656	1,460,880	2,496,398
7631	Housing Vouchers	788,651	1,109,191	1,995,558	927,215
7640	Book Grants	674,089	1,384,292	1,173,641	3,143,713
7650	Meal Grants	500,224	729,700	757,775	970,440
7660	Bus Passes	202,437	144,731	209,569	371,958
7661	Educational Supplies	148,781	313,851	329,107	968,312
7680	Basic Needs Supplies	-	-	24,990	500
	Total 7600	**7,687,408**	**4,807,421.96**	**5,951,519.52**	**8,878,536**

Riverside Community College District
2025-2026 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Interfund Transfers					
7390	Interfund Transfers				
	To Resource 1000	203,682	-	-	-
	To Resource 1110	423,007	-	-	-
	To Resource 1130	1,500,000	-	-	-
	To Resource 1050	3,003,924	-	-	-
	To Resource 1070	1,046,189	-	-	-
	To Resource 1190	58,930	288,883	11,117	-
	To Resource 3200	891,922	-	-	-
	To Resource 3300	285,000	-	-	-
	To Resource 4100	-	7,157,691	-	-
	TOTAL 7390	**7,412,655**	**7,446,574**	**11,117**	**-**
	Total 7000 Series	**16,221,265**	**13,510,917**	**7,215,517**	**11,229,541**
	Total Expenditures	**106,872,357**	**120,750,886**	**123,495,920**	**179,791,256**
Total Resource 1190 Expenditures/Contingency/Fund Balance		**$ 106,872,357**	**$ 120,750,886**	**$ 123,495,920**	**$ 179,791,256**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 3,854,680
Local Income	$ 3,176,695	
Interfund Transfer From Resource 1000	500,000	
Total Income		3,676,695
Total Available Funds (TAF)		$ 7,531,375

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 1,513,262
3000	Employee Benefits	752,345
4000	Books and Supplies	1,446,665
5000	Services and Operating Expenses	391,468
6000	Capital Outlay	50,830
	Total Expenditures	4,154,570
7900	Contingency / Reserves	3,376,805
	Total Resource 3200 Including Contingency / Reserves	$ 7,531,375

Riverside Community College District
2025-2026 Final Budget
Resource 3200 - Food Services Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8844	Food Service Sales/Commissions	$ 2,315,464	$ 2,728,465	$ 2,886,395	$ 2,916,950
8860	Interest	103,830	159,204	133,292	151,245
8861	Fair Market Value of Investments	(14,585)	48,298	44,604	-
8890	Video /Vending /Pepsi Support	(91,902)	135,673	92,744	108,500
8898	Cash Over/Short	-	-	(226)	-
	Total 1.0	**2,312,807**	**3,071,639**	**3,156,808**	**3,176,695**
2.0 Interfund Transfer					
8980	From Resource 1190	891,922	-	-	-
8980	From Resource 1000	-	-	725,000	500,000
8980	From Resource 1110	95,000	95,000	95,000	-
	Total 2.0	**986,922**	**95,000**	**820,000**	**500,000**
3.0 Beginning Fund Balance July 1		3,927,521	4,086,736	3,553,181	3,854,680
	Total 3.0	**3,927,521**	**4,086,736**	**3,553,181**	**3,854,680**
Total Available Funds		**$ 7,227,250**	**$ 7,253,375**	**$ 7,529,989**	**$ 7,531,375**

Riverside Community College District
2025-2026 Final Budget
Resource 3200 - Food Services Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2118	Full-Time Administrator	$ 368,909	$ 401,856	$ 311,395	$ 416,234
2119	Full-Time - Regular / Confidential	462,576	427,180	239,927	527,272
2129	Permanent Part-Time	182,526	234,999	257,270	264,157
2169/2369	Classified Substitute	22,222	33,686	94,732	53,453
	Total 2100	**1,036,234**	**1,097,721**	**903,323**	**1,261,116**
2330	Other Hourly	1,189	-	-	-
2331	Student Help	215,871	303,261	442,771	231,435
2349	Overtime	11,098	13,023	62,114	20,711
	Total 2300	**228,158**	**316,284**	**504,886**	**252,146**
	Total 2000 Series	**1,264,392**	**1,414,005**	**1,408,209**	**1,513,262**
Employee Benefits					
3220	PERS - Classified	245,879	273,696	218,164	329,761
	Total 3200	**245,879**	**273,696**	**218,164**	**329,761**
3320	OASDI - Classified	57,938	64,817	56,288	76,257
3325	Medicare - Classified	17,195	17,343	15,960	18,587
	Total 3300	**75,132**	**82,160**	**72,248**	**94,844**
3420	H & W - Classified	206,297	181,306	134,502	299,787
3460	OPEB - Classified	2,533	2,828	2,848	3,026
	Total 3400	**208,830**	**184,134**	**137,350**	**302,813**
3520	SUI - Classified	4,938	503	490	715
	Total 3500	**4,938**	**503**	**490**	**715**
3620	WC - Classified	19,374	22,431	22,519	24,212
	Total 3600	**19,374**	**22,431**	**22,519**	**24,212**
3920	Other - Classified	(318)	(7)	(1,483)	-
	Total 3900	**(318)**	**(7)**	**(1,483)**	**-**
	Total 3000 Series	**553,836**	**562,917**	**449,289**	**752,345**
Books and Supplies					
4555	Copying and Printing	354	751	836	760
4590	Office & Other Supplies	4,276	5,207	10,434	6,366
	Total 4500	**4,631**	**5,958**	**11,271**	**7,126**
4644	Repair Parts	1,146	1,192	-	3,827
	Total 4600	**1,146**	**1,192**	**-**	**3,827**
4711	Protein	200,867	246,878	240,476	245,148
4712	Dessert	27,620	44,545	54,715	50,486
4713	Dairy	86,811	98,141	107,209	95,450

Riverside Community College District
2025-2026 Final Budget
Resource 3200 - Food Services Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
4714	Produce	41,236	52,120	54,204	45,700
4715	Beverage	274,430	357,476	362,829	387,000
4716	Bread	19,176	29,525	16,602	38,800
4717	Groceries	354,130	471,238	429,239	478,050
4790	Other Supplies	150	66	6,250	-
4791	Paper Products	66,639	88,757	79,185	68,500
4792	Cleaning Supplies	12,064	17,002	15,371	8,500
4793	Kitchen Expendables	11,171	10,506	21,860	18,078
	Total 4700	**1,094,294**	**1,416,254**	**1,387,940**	**1,435,712**
	Total 4000 Series	**1,100,071**	**1,423,403**	**1,399,211**	**1,446,665**
Services and Operating Expenses					
5045	Postage	-	-	2	-
	Total 5000	**-**	**-**	**2**	**-**
5110	Consultants	-	-	6,000	-
	Total 5100	**-**	**-**	**6,000**	**-**
5220	Conference Expense	-	343	2,550	3,000
	Total 5200	**-**	**343**	**2,550**	**3,000**
5310	Memberships / Dues	235	235	235	235
	Total 5300	**235**	**235**	**235**	**235**
5421	GL & Property Expenses	25,288	28,280	42,246	45,399
	Total 5400	**25,288**	**28,280**	**42,246**	**45,399**
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	622	626	624	750
5550	Laundry & Cleaning	(1,954)	23,966	34,056	33,286
	Total 5500	**39,568**	**65,492**	**75,581**	**74,936**
5630	Rents & Leases	724	2,217	2,157	3,500
5644	Repairs	60,500	54,723	103,827	98,700
5649	Computer Software Maintenance/Lic	-	-	-	7,565
	Total 5600	**61,224**	**56,940**	**105,985**	**109,765**
5710	Audit	3,128	3,284	3,900	3,437
5740	Advertising	-	-	-	850
5790	Licenses, Permits, and Other Fees	10,286	7,191	5,236	6,232
5791	IT Fees	-	-	300	-
	Total 5700	**13,414**	**10,475**	**9,436**	**10,519**
5890	Outside Services and Operating Costs	1,670	1,085	7,281	50,864
5891	Sales Tax	1,331	(3,325)	(1,810)	750

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5892	Bank Charges	81,280	107,059	118,889	96,000
	Total 5800	**84,281**	**104,819**	**124,359**	**147,614**
	Total 5000 Series	**224,010**	**266,583**	**366,394**	**391,468**
Capital Outlay					
Buildings					
6226	Remodel Projects	-	-	10,000	-
	Total 6200	**-**	**-**	**10,000**	**-**
Equipment					
6481	Equipment Addt'l $200 to $4,999	(2,021)	3,163	888	30,973
6482	Equipment Addt'l > $5,000	-	30,123	17,826	19,557
6485	Comp Equip Addt'l $200 to $4,999	227	-	18,992	300
6491	Equipment Replc $200 to $4,999	-	-	4,501	-
	Total 6400	**(1,794)**	**33,287**	**42,206**	**50,830**
	Total 6000 Series	**(1,794)**	**33,287**	**52,206**	**50,830**
	Total Expenditures	**3,140,514**	**3,700,194**	**3,675,309**	**4,154,570**
Contingency/Fund Balance					
7910	Restricted	4,086,736	3,553,181	3,854,680	3,376,805
	Total 7900	**4,086,736**	**3,553,181**	**3,854,680**	**3,376,805**
	Total 7000 Series	**4,086,736**	**3,553,181**	**3,854,680**	**3,376,805**
Total Resource 3200 Expenditures/Contingency/Fund Balance		**$ 7,227,250**	**$ 7,253,375**	**$ 7,529,989**	**$ 7,531,375**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 1,263,130
Federal Income	$ 25,000	
State Income	96,000	
Local Income	1,895,000	
Interfund Transfer From Resource 1000	330,000	
Total Income		2,346,000
Total Available Funds (TAF)		$ 3,609,130

EXPENDITURES

Object Code		
1000	Academic Salaries	$ 1,159,274
2000	Classified Salaries	497,720
3000	Employee Benefits	601,081
4000	Books and Supplies	50,454
5000	Services and Operating Expenses	134,302
6000	Capital Outlay	17,985
	Total Expenditures	2,460,816
7900	Contingency / Reserves	1,148,314
	Total Resource 3300 Including Contingency / Reserves	$ 3,609,130

Riverside Community College District
2025-2026 Final Budget
Resource 3300 - Child Care Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Federal Income						
8190	Federal Income		$ 16,578	$ -	$ -	$ 25,000
		Total 1.0	**16,578**	**-**	**-**	**25,000**
2.0 State Income						
8627	Other State Programs		-	-	20,081	-
8629	State Bailout Funds		90,581	98,034	99,089	96,000
8690	CalSTRS On-Behalf		43,415	44,518	49,597	-
		Total 2.0	**133,996**	**142,552**	**168,767**	**96,000**
3.0 Local Income						
8860	Interest		30,861	47,889	42,001	35,000
8861	Fair Market Value of Investments		(16,201)	15,603	15,927	-
8871	Parent Fees		1,546,040	1,816,984	1,906,226	1,860,000
		Total 3.0	**1,560,700**	**1,880,475**	**1,964,153**	**1,895,000**
4.0 Interfund Transfer						
8980	From Resource 1000		-	250,000	395,000	330,000
8980	From Resource 1190		285,000	-	-	-
8980	From Resource 1110		75,000	75,000	75,000	-
		Total 4.0	**360,000**	**325,000**	**470,000**	**330,000**
5.0 Beginning Fund Balance July 1			1,130,148	1,145,696	1,229,187	1,263,130
		Total 5.0	**1,130,148**	**1,145,696**	**1,229,187**	**1,263,130**
Total Available Funds			**$ 3,201,423**	**$ 3,493,723**	**$ 3,832,107**	**$ 3,609,130**

Riverside Community College District
2025-2026 Final Budget
Resource 3300 - Child Care Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Academic Salaries					
1439	Part-Time ECS Staff	$ 1,069,126	$ 1,114,578	$ 1,259,170	$ 1,077,434
1469	Substitute Non-Instructional	83,060	81,245	76,654	81,840
	Total 1400	**1,152,186**	**1,195,823**	**1,335,824**	**1,159,274**
	Total 1000 Series	**1,152,186**	**1,195,823**	**1,335,824**	**1,159,274**
Classified Salaries					
2118	Full Time - Classified Manager	250,311	284,670	215,866	253,298
2119	Full Time - Regular / Confidential	41,972	87,407	61,517	132,422
2139/2339	Classified Hourly	40,658	14,022	14,571	15,000
	Total 2100	**332,941**	**386,098**	**291,954**	**400,720**
2331	Student Help	84,485	83,708	125,215	97,000
2369	Substitutes	447	(447)	66,704	-
	Total 2300	**84,932**	**83,260**	**191,919**	**97,000**
	Total 2000 Series	**417,873**	**469,358**	**483,873**	**497,720**
Employee Benefits					
3130	STRS - Academic Non-Teaching	91,221	101,025	125,360	221,421
3170	CalSTRS On-Behalf - Acad Non-Teaching	43,415	44,518	49,597	-
	Total 3100	**134,636**	**145,543**	**174,957**	**221,421**
3220	PERS - Classified	76,282	95,405	71,454	103,411
	Total 3200	**76,282**	**95,405**	**71,454**	**103,411**
3320	OASDI - Classified	18,648	22,520	17,304	23,914
3325	Medicare - Classified	4,811	5,471	5,226	5,811
3330	OASDI - Academic Non-Teaching	96	-	-	-
3335	Medicare - Academic Non-Teaching	16,700	17,341	19,413	16,810
	Total 3300	**40,255**	**45,332**	**41,943**	**46,535**
3420	H & W - Classified	72,793	92,600	55,230	106,856
3430	H & W - Academic Non-Teaching	6,265	48,890	182,507	92,253
3460	OPEB - Classified	839	929	978	995
3470	OPEB - Academic Non-Teaching	2,304	2,392	2,672	2,319
	Total 3400	**82,201**	**144,811**	**241,386**	**202,423**
3520	SUI - Classified	1,639	189	180	201
3530	SUI - Academic Non-Teaching	5,082	598	668	579
	Total 3500	**6,721**	**787**	**848**	**780**
3620	WC - Classified	6,701	7,412	7,810	7,963
3630	WC - Academic Non-Teaching	18,428	19,133	21,373	18,548
	Total 3600	**25,128**	**26,545**	**29,183**	**26,511**

Riverside Community College District
2025-2026 Final Budget
Resource 3300 - Child Care Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
3920	Other - Classified	(188)	486	(483)	-
	Total 3900	**(188)**	**486**	**(483)**	**-**
	Total 3000 Series	**365,035**	**458,908**	**559,289**	**601,081**
Books and Supplies					
4230	Reference Books and Materials	-	-	-	113
	Total 4200	**-**	**-**	**-**	**113**
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	698	1,563	506	1,050
4590	Office & Other Supplies	19,018	13,559	14,558	22,900
	Total 4500	**19,717**	**15,122**	**15,064**	**24,661**
4710	Food	20,775	14,929	16,807	20,680
4720	Meals for Needy Children	(2,949)	(4,643)	12,068	3,000
4790/91	Other Food Supplies	1,109	1,902	3,164	2,000
	Total 4700	**18,935**	**12,187**	**32,038**	**25,680**
	Total 4000 Series	**38,652**	**27,310**	**47,102**	**50,454**
Services and Operating Expenses					
5045	Postage	3	5	4	35
	Total 5000	**3**	**5**	**4**	**35**
5198	Professional Services	(13,438)	13,438	25,000	13,800
	Total 5100	**(13,438)**	**13,438**	**25,000**	**13,800**
5210	Mileage	-	-	46	-
5220	Conference Expenses	-	-	-	640
	Total 5200	**-**	**-**	**46**	**640**
5310	Memberships	55	-	-	145
	Total 5300	**55**	**-**	**-**	**145**
5421	GL & Property Expenses	31,401	33,304	54,591	49,710
	Total 5400	**31,401**	**33,304**	**54,591**	**49,710**
5510	Natural Gas	3,217	1,456	1,914	5,300
5520	Electricity	38,436	42,775	42,745	43,000
5530	Water	4,132	5,791	4,357	4,200
	Total 5500	**45,785**	**50,021**	**49,017**	**52,500**
5644	Repairs	1,245	1,134	1,369	1,831
5649	Computer Software Maintenance/Lic	960	948	948	1,500
5691	Government Fees	605	605	605	605
	Total 5600	**2,810**	**2,687**	**2,922**	**3,936**

Riverside Community College District
2025-2026 Final Budget
Resource 3300 - Child Care Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5790	Licenses, Permits, and Other Fees	100	2,818	1,718	1,925
5791	IT Fees	-	-	1,075	300
	Total 5700	**100**	**2,818**	**2,793**	**2,225**
5850	Fingerprints	-	-	-	-
5890	Outside Services and Operating Costs	-	-	-	-
5892	Bank Charges	11,093	8,385	6,755	11,311
	Total 5800	**11,093**	**8,385**	**6,755**	**11,311**
	Total 5000 Series	**77,809**	**110,658**	**141,128**	**134,302**
Capital Outlay					
Buildings					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	Total 6200	**-**	**-**	**-**	**5,000**
Equipment					
6481	Equipment Addt'l $200 to $4,999	4,171	1,891	1,760	6,612
6482	Equipment Addt'l > $5,000	-	-	-	5,508
6485	Comp Equip Addt'l $200 to $4,999	-	589	-	865
	Total 6400	**4,171**	**2,480**	**1,760**	**12,985**
	Total 6000 Series	**4,171**	**2,480**	**1,760**	**17,985**
	Total Expenditures	**2,055,726**	**2,264,537**	**2,568,977**	**2,460,816**
Contingency/Fund Balance					
7920	Restricted	1,145,696	1,229,187	1,263,130	1,148,314
	Total 7900	**1,145,696**	**1,229,187**	**1,263,130**	**1,148,314**
	Total 7000 Series	**1,145,696**	**1,229,187**	**1,263,130**	**1,148,314**
Total Resource 3300 Expenditures/Contingency/Fund Balance		**$ 3,201,423**	**$ 3,493,723**	**$ 3,832,107**	**$ 3,609,130**

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FUND 41, RESOURCE 4100 - STATE CONSTRUCTION AND SCHEDULED MAINTENANCE

FINAL BUDGET

2025-2026

INCOME

Unaudited Beginning Balance, July 1	$	9,365,957
State Income		40,994,396
Total Available Funds (TAF)	$	50,360,353

EXPENDITURES

Object Code			
6000	Capital Outlay	$	50,360,353
	Total Expenditures		50,360,353
7900	Contingency / Reserves		-
	Total Resource 4100 Including Contingency / Reserves	$	50,360,353

Riverside Community College District
2025-2026 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 State Income					
8652	Scheduled Maintenance	$ 9,214,555	$ 5,352,605	$ 1,828,726	$ 634,720
8659	Center for Human Performance & Kinesiology SPP 853	1,164,057	160,484	203,564	28,864,032
8659	SB169: Affordable Student Housing SPP 631	872,404	13,273	398,786	315,537
8659	Inland Empire Technical Trade Center SPP 691	-	412,226	25,991,667	6,596,107
8659	Cosmetology SPP 866	-	-	-	913,000
8659	Library Learning Resource Ctr + Student Srvcs SPP 606	-	-	-	1,334,000
8659	Library Learning Resource Center SPP 611	-	-	-	770,000
8659	Ben Clark Training Center Education Bldg Ph 2 SPP 877	-	-	-	1,567,000
8659	Life Science/Physical Science SPP 841	15,272,851	12,136,301	-	-
	Total 1.0	**26,523,867**	**18,074,889**	**28,422,743**	**40,994,396**
2.0 Local Income					
8860	Interest Income	-	1,621,272	865,609	-
8861	Fair Market Value of Investments	-	(402,355)	433,071	-
	Total 2.0	**-**	**1,218,917**	**1,298,680**	**-**
3.0 Incoming Interfund Transfers					
8980	From Resource 1000	-	7,157,691	-	-
	Total 3.0	**-**	**7,157,691**	**-**	**-**
4.0 Beginning Fund Balance July 1		-	-	8,376,608	9,365,957
	Total 4.0	**-**	**-**	**8,376,608**	**9,365,957**
Total Available Funds		**$ 26,523,867**	**$ 26,451,497**	**$ 38,098,031**	**$ 50,360,353**

Riverside Community College District
2025-2026 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Services and Operating Expenses					
5110	Consultants	$ 153,313	$ 2,850	$ 84,805	$ -
	Total 5100	**153,313**	**2,850**	**84,805**	**-**
5644	Repairs	1,865	-	-	-
	Total 5600	**1,865**	**-**	**-**	**-**
5730	Legal	-	7,068	-	-
	Total 5700	**-**	**7,068**	**-**	**-**
5890	Outside Services and Operating Costs	-	-	20,192	-
	Total 5800	**-**	**-**	**20,192**	**-**
	Total 5000 Series	**155,178**	**9,918**	**104,997**	**-**
Capital Outlay					
Site and Site Improvement					
6110	Purchase	-	150,100	-	-
6111	Advertising & Legal	-	3,901	13,294	-
6113	Site - Purchase	-	-	25,174,399	9,113,704
6119	Other	-	255,375	255,380	-
6121	Advertising & Legal	11,561	(2,353)	2,287	-
6122	Engineering	543	18,810	32,950	-
6123	Architect's Fee	7,920	11,250	75,310	-
6124	Testing	-	-	10,198	-
6125	Demolition/ Grading	26,078	-	527,040	-
6126	Construction	615,073	606,805	307,965	5,772,728
6127	Fixtures/Fixed Equipment	117,148	-	94,996	-
6128	Inspection	73,428	(30,960)	44,874	-
6129	Other Site Improvement	3,800	14,800	27,260	147,079
	Total 6100	**855,551**	**1,027,728**	**26,565,953**	**15,033,511**
Buildings					
6211	Advertising/Legal	9,752	-	7,219	-
6212	Engineering	127,800	6,920	-	-
6213	Architect's Fees	1,486,163	127,125	39,213	1,647,662
6214	Testing	3,038	-	-	-
6216	Construction	-	-	81,728	32,114,032
6219	Other	256,396	32,644	75,724	168,458
6221	Advertising/Legal	21,551	2,389	4,828	-
6222	Engineering	14,810	-	-	-
6223	Architect's Fees	652,557	125,266	36,474	-
6224	Testing	264,655	1,337	16,967	-
6225	Demolition/ Grading	7,083	4,525	-	-
6226	Construction	16,481,146	15,866,095	1,595,067	1,396,690
6227	Fixtures/Fixed Equipment	52,816	-	87,985	-
6228	Inspection	160,400	30,005	14,124	-

Riverside Community College District
2025-2026 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
6229	Other	446,926	323,114	10,871	-
	Total 6200	**19,985,093**	**16,519,420**	**1,970,200**	**35,326,842**
Equipment					
6481	Equipment Addt'l $200 to $4,999	-	-	14,650	-
6482	Equipment Addt'l > $5,000	-	517,823	76,276	-
	Total 6400	**-**	**517,823**	**90,925**	**-**
	Total 6000 Series	**20,840,644**	**18,064,971**	**28,627,078**	**50,360,353**
Interfund Transfer					
7390	To Resource 4132	5,528,045	-	-	-
	Total 7300	**5,528,045**	**-**	**-**	**-**
	Total 7000 Series	**5,528,045**	**-**	**-**	**-**
	Total Expenditures	**26,523,867**	**18,074,889**	**28,732,074**	**50,360,353**
Contingency/Fund Balance					
7920	Restricted	-	8,376,608	9,365,957	-
	Total 7900	**-**	**8,376,608**	**9,365,957**	**-**
	Total 7000 Series	**-**	**8,376,608**	**9,365,957**	**-**
Total Resource 4100 Expenditures/Contingency/Fund Balance		**$ 26,523,867**	**$ 26,451,497**	**$ 38,098,031**	**$ 50,360,353**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 2,862,341
Local Income	169,692
Total Available Funds (TAF)	$ 3,032,033

EXPENDITURES

Object Code		
7900	Contingency / Reserves	$ 3,032,033
	Total Resource 4130 Including Contingency / Reserves	$ 3,032,033

Riverside Community College District
2025-2026 Final Budget
Resource 4130 - La Sierra Capital Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8860	Interest	$ 400,141	$ 111,154	$ 178,623	$ 169,692
8861	Fair Market Value of Investments	(202,167)	304,087	36,281	-
	Total 1.0	**197,973**	**415,241**	**214,904**	**169,692**
2.0 Beginning Fund Balance July 1		2,034,223	2,232,196	2,647,437	2,862,341
	Total 2.0	**2,034,223**	**2,232,196**	**2,647,437**	**2,862,341**
Total Available Funds		**$ 2,232,196**	**$ 2,647,437**	**$ 2,862,341**	**$ 3,032,033**

Riverside Community College District
2025-2026 Final Budget
Resource 4130 - La Sierra Capital Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Contingency/Fund Balance					
7920	Restricted	$ 2,232,196	$ 2,647,437	$ 2,862,341	$ 3,032,033
	Total 7900	**2,232,196**	**2,647,437**	**2,862,341**	**3,032,033**
	Total 7000 Series	**2,232,196**	**2,647,437**	**2,862,341**	**3,032,033**
Total Resource 4130 Expenditures/Contingency/Fund Balance		**$ 2,232,196**	**$ 2,647,437**	**$ 2,862,341**	**$ 3,032,033**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4131 - SPRUCE STREET CAPITAL

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 3,449,241
Local Income	204,487
Total Available Funds (TAF)	$ 3,653,728

EXPENDITURES

Object Code		
7900	Contingency / Reserves	$ 3,653,728
	Total Resource 4131 Including Contingency / Reserves	$ 3,653,728

Riverside Community College District
2025-2026 Final Budget
Resource 4131 - Spruce Street Capital Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8860	Interest	$ 482,186	$ 133,946	$ 215,249	$ 204,487
8861	Fair Market Value of Investments	(243,620)	366,437	43,720	-
	Total 1.0	**238,566**	**500,383**	**258,968**	**204,487**
2.0 Beginning Fund Balance July 1		2,451,325	2,689,890	3,190,273	3,449,241
	Total 2.0	**2,451,325**	**2,689,890**	**3,190,273**	**3,449,241**
Total Available Funds		**$ 2,689,890**	**$ 3,190,273**	**$ 3,449,241**	**$ 3,653,728**

Riverside Community College District
2025-2026 Final Budget
Resource 4131 - Spruce Street Capital Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Contingency/Fund Balance					
7920	Restricted	$ 2,689,890	$ 3,190,273	$ 3,449,241	$ 3,653,728
	Total 7900	**2,689,890**	**3,190,273**	**3,449,241**	**3,653,728**
	Total 7000 Series	**2,689,890**	**3,190,273**	**3,449,241**	**3,653,728**
Total Resource 4131 Expenditures/Contingency/Fund Balance		**$ 2,689,890**	**$ 3,190,273**	**$ 3,449,241**	**$ 3,653,728**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4132 - DISTRICTWIDE SOLAR PROJECT

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 10,162,055
Local Income	570,462
Total Available Funds (TAF)	$ 10,732,517

EXPENDITURES

Object Code		
6000	Capital Outlay	$ 10,718,721
	Total Expenditures	10,718,721
7900	Contingency / Reserves	-
	Total Resource 4132 Including Contingency / Reserves	$ 10,718,721

Riverside Community College District
2025-2026 Final Budget
Resource 4132 - Districtwide Solar Project Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income						
8860	Interest		$ 429,804	$ 992,857	$ 600,486	$ 570,462
8861	Fair Market Value of Investments		(525,826)	397,280	150,872	-
		Total 1.0	**(96,022)**	**1,390,137**	**751,359**	**570,462**
2.0 Other Revenue						
8940	Proceeds of Long Term Debt		25,507,248	-	-	-
		Total 2.0	**25,507,248**	**-**	**-**	**-**
3.0 Interfund Transfer						
8980	From Resource 1000		6,471,955	-	-	-
8980	From Resource 4100		5,528,045	-	-	-
		Total 3.0	**12,000,000**	**-**	**-**	**-**
4.0 Beginning Fund Balance July 1			-	34,465,130	29,067,759	10,162,055
		Total 4.0	**-**	**34,465,130**	**29,067,759**	**10,162,055**
Total Available Funds			**$ 37,411,226**	**$ 35,855,267**	**$ 29,819,118**	**$ 10,732,517**

Riverside Community College District
2025-2026 Final Budget
Resource 4132 - Districtwide Solar Project Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Services and Operating Expenses					
5110	Consultant	$ 407,706	$ 39,842	$ 59,275	$ -
5198	Professional Services	-	2,904	-	11,096
	Total 5100	**407,706**	**42,746**	**59,275**	**11,096**
5890	Outside Services and Operating Costs	299,206	3,000	3,000	2,700
	Total 5800	**299,206**	**3,000**	**3,000**	**2,700**
	Total 5000 Series	**706,912**	**45,746**	**62,275**	**13,796**
Capital Outlay					
Site Improvement					
6122	Engineering	-	11,047	9,453	-
6121	Advertising & Legal	71,517	-	2,995	-
6124	Testing	-	80,839	247,794	188,304
6125	Demolition - Grading	-	5,717,467	18,702,678	9,003,308
6126	Construction Contract	1,926,068	200	153	1,312,769
6128	Inspection	-	44,520	273,525	98,905
6129	Other	241,601	87,359	357,880	115,435
	Total 6100	**2,239,185**	**5,941,431**	**19,594,478**	**10,718,721**
Buildings					
6219	Other	-	800,330	309	-
	Total 6200	**-**	**800,330**	**309**	**-**
	Total 6000 Series	**2,239,185**	**6,741,762**	**19,594,787**	**10,718,721**
	Total Expenditures	**2,946,097**	**6,787,508**	**19,657,062**	**10,732,517**
Contingency/Fund Balance					
7920	Restricted	34,465,130	29,067,759	10,162,055	-
	Total 7900	**34,465,130**	**29,067,759**	**10,162,055**	**-**
	Total 7000 Series	**34,465,130**	**29,067,759**	**10,162,055**	**-**
Total Resource 4132 Expenditures/Contingency/Fund Balance		**$ 37,411,226**	**$ 35,855,267**	**$ 29,819,118**	**$ 10,732,517**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4320 - 2025A GENERAL OBLIGATION BONDS

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 185,446,353
Local Income	2,608,266
Total Available Funds (TAF)	$ 188,054,619

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 575,532
3000	Employee Benefits	323,555
5000	Services and Operating Expenses	25,200
6000	Capital Outlay	391,584,506
	Total Expenditures	392,508,793
7900	Contingency / Reserves	(204,454,174)
	Total Resource 4320 Including Contingency / Reserves	$ 188,054,619

Riverside Community College District
2025-2026 Final Budget
Resource 4320 - 2025A General Obligation Bonds Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8860	Interest	$ -	$ -	$ 2,745,543	$ 2,608,266
8861	Fair Market Value of Investments	-	-	463,335	-
	Total 1.0	**-**	**-**	**3,208,878**	**2,608,266**
2.0 Other Sources					
8940	Proceeds of Long Term Debt	-	-	205,000,000	-
	Total 2.0	**-**	**-**	**205,000,000**	**-**
3.0 Beginning Fund Balance July 1		-	-	-	185,446,353
	Total 3.0	**-**	**-**	**-**	**185,446,353**
Total Available Funds		**$ -**	**$ -**	**$ 208,208,878**	**$ 188,054,619**

Riverside Community College District
2025-2026 Final Budget
Resource 4320 - 2025A General Obligation Bonds Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2118	Full Time Administrator	$ -	$ -	$ -	$ 432,292
2119	Full Time Classified	-	-	-	143,240
	Total 2100	**-**	**-**	**-**	**575,532**
	Total 2000 Series	**-**	**-**	**-**	**575,532**
Employee Benefits					
3220	PERS - Classified	-	-	-	154,299
	Total 3200	**-**	**-**	**-**	**154,299**
3320	OASDI - Classified	-	-	-	35,684
3325	Medicare - Classified	-	-	-	8,344
	Total 3300	**-**	**-**	**-**	**44,028**
3420	H & W - Classified	-	-	-	114,581
3460	OPEB - Classified	-	-	-	1,151
	Total 3400	**-**	**-**	**-**	**115,732**
3520	SUI - Classified	-	-	-	288
	Total 3500	**-**	**-**	**-**	**288**
3620	WC - Classified	-	-	-	9,208
	Total 3600	**-**	**-**	**-**	**9,208**
	Total 3000 Series	**-**	**-**	**-**	**323,555**
Services and Operating Expenses					
5421	GL & Property Expenses	-	-	-	17,267
	Total 5400	**-**	**-**	**-**	**17,267**
5649	Computer Software Maintenance/Lic	-	-	-	933
	Total 5600	**-**	**-**	**-**	**933**
5710	Audit	-	-	-	7,000
	Total 5700	**-**	**-**	**-**	**7,000**
5890	Outside Services and Operating Costs	-	-	1,636,615	-
	Total 5800	**-**	**-**	**1,636,615**	**-**
	Total 5000 Series	**-**	**-**	**1,636,615**	**25,200**
Capital Outlay					
Site and Site Improvements					
6113	Purchase	-	-	20,244,960	-
6119	Other	-	-	97,607	125,854
6121	Advertising & Legal	-	-	2,350	-
6123	Architect's Fee	-	-	184,725	4,227,526

Riverside Community College District
2025-2026 Final Budget
Resource 4320 - 2025A General Obligation Bonds Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
6124	Testing	-	-	97,800	-
6125	Demolition/Grading	-	-	206,424	391,744
6127	Fixtures/Fixed Equipment	-	-	-	58,599
6129	Other	-	-	184,892	58,725
	Total 6100	**-**	**-**	**21,018,759**	**4,862,448**
Buildings					
6213	Architect's Fee	-	-	78,000	225,231,719
6216	Construction	-	-	-	21,518,137
6218	Inspection	-	-	-	1,169,863
6219	Other Building Expense	-	-	-	138,802,339
6223	Architect's Fee	-	-	29,150	-
	Total 6200	**-**	**-**	**107,150**	**386,722,058**
	Total 6000 Series	**-**	**-**	**21,125,909**	**391,584,506**
	Total Expenditures	**-**	**-**	**22,762,524**	**392,508,793**
Contingency/Fund Balance					
7920	Restricted	-	-	185,446,353	(204,454,174)
	Total 7900	**-**	**-**	**185,446,353**	**(204,454,174)**
	Total 7000 Series	**-**	**-**	**185,446,353**	**(204,454,174)**
Total Resource 4320 Expenditures/Contingency/Fund Balance		**$ -**	**$ -**	**$ 208,208,878**	**$ 188,054,619**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 8,859,619
Local Income	18,188,857
Total Available Funds (TAF)	$ 27,048,476

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 135,005
3000	Employee Benefits	62,585
5000	Services and Operating Expenses	20,443,593
	Total Expenditures	20,641,183
7900	Contingency / Reserves	6,407,293
	Total Resource 6100 Including Contingency / Reserves	$ 27,048,476

Riverside Community College District
2025-2026 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8830	Health Premiums from Other Funds	$ 13,692,412	$ 15,465,053	$ 16,918,781	$ 17,318,487
8860	Interest	472,333	793,073	799,897	850,000
8861	Fair Market Value of Investments	(71,843)	174,223	289,694	-
8890	Administrative Fees	17,278	18,621	19,742	20,370
	Total 1.0	**14,110,180**	**16,450,970**	**18,028,113**	**18,188,857**
2.0 Beginning Fund Balance July 1		6,836,795	7,499,501	9,291,969	8,859,619
	Total 2.0	**6,836,795**	**7,499,501**	**9,291,969**	**8,859,619**
Total Available Funds		**$ 20,946,975**	**$ 23,950,471**	**$ 27,320,082**	**$ 27,048,476**

Riverside Community College District
2025-2026 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2118	Full Time Administrator	$ -	$ 6,481	$ 19,279	$ 19,898
2119	Full Time Regular / Confidential	98,967	108,178	112,713	111,912
	Total 2100	**98,967**	**114,659**	**131,992**	**131,810**
2349	Overtime	262	24	-	3,195
	Total 2300	**262**	**24**	**-**	**3,195**
	Total 2000 Series	**99,229**	**114,683**	**131,992**	**135,005**
Employee Benefits					
3220	PERS - Classified	25,119	30,552	34,599	35,338
	Total 3200	**25,119**	**30,552**	**34,599**	**35,338**
3320	OASDI - Classified	6,139	7,117	7,954	8,228
3325	Medicare - Classified	1,436	1,665	1,864	1,958
	Total 3300	**7,574**	**8,782**	**9,818**	**10,186**
3420	H & W - Classified	32,553	26,009	17,911	14,563
3460	OPEB - Classified	198	230	257	270
	Total 3400	**32,751**	**26,238**	**18,168**	**14,833**
3520	SUI - Classified	495	57	64	68
	Total 3500	**495**	**57**	**64**	**68**
3620	WC - Classified	1,580	1,835	2,058	2,160
	Total 3600	**1,580**	**1,835**	**2,058**	**2,160**
3920	Other - Classified	12	(11)	323	-
	Total 3900	**12**	**(11)**	**323**	**-**
	Total 3000 Series	**67,533**	**67,453**	**65,030**	**62,585**
Services and Operating Expenses					
5110	Consultant	109,006	128,812	137,771	184,000
5198	Professional Services	16,777	91,446	38,191	98,600
	Total 5100	**125,783**	**220,258**	**175,961**	**282,600**
5220	Conference Expenses	-	132	-	1,000
	Total 5200	**-**	**132**	**-**	**1,000**
5401	Self Insurance Claims	11,411,660	12,333,246	15,988,195	17,478,729
5421	GL & Property Expenses	1,985	2,294	3,960	4,050
5450	Insurance Claims	486,560	357,577	645,481	517,642
5452	Stop Loss	1,254,578	1,562,858	1,449,368	1,964,653
	Total 5400	**13,154,782**	**14,255,975**	**18,087,004**	**19,965,074**

Riverside Community College District
2025-2026 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5691	Governmental Fees	148	-	-	-
	Total 5600	**148**	**-**	**-**	**-**
5740	Advertising	-	-	476	500
	Total 5700	**-**	**-**	**476**	**500**
5899	PCM Projected Savings Holding Acct	-	-	-	194,419
	Total 5800	**-**	**-**	**-**	**194,419**
	Total 5000 Series	**13,280,713**	**14,476,365**	**18,263,441**	**20,443,593**
	Total Expenditures	**13,447,474**	**14,658,501**	**18,460,464**	**20,641,183**
Contingency/Fund Balance					
7920	Restricted	7,499,501	9,291,969	8,859,619	6,407,293
	Total 7900	**7,499,501**	**9,291,969**	**8,859,619**	**6,407,293**
	Total 7000 Series	**7,499,501**	**9,291,969**	**8,859,619**	**6,407,293**
Total Resource 6100 Expenditures/Contingency/Fund Balance		**$ 20,946,975**	**$ 23,950,471**	**$ 27,320,082**	**$ 27,048,476**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 6,413,141
Local Income	3,763,043
Total Available Funds (TAF)	$ 10,176,184

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 653,436
3000	Employee Benefits	376,643
4000	Books and Supplies	22,500
5000	Services and Operating Expenses	2,593,003
6000	Capital Outlay	631,424
	Total Expenditures	4,277,006
7900	Contingency / Reserves	5,899,178
	Total Resource 6110 Including Contingency / Reserves	$ 10,176,184

Riverside Community College District
2025-2026 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8830	Workers' Comp Premiums From Other Funds	$ 3,151,110	$ 3,566,901	$ 3,851,455	$ 3,386,631
8860	Interest	193,926	341,790	396,223	376,412
8861	Fair Market Value of Investments	(32,784)	59,290	131,703	-
	Total 1.0	**3,312,252**	**3,967,982**	**4,379,380**	**3,763,043**
2.0 Beginning Fund Balance July 1		4,236,997	4,221,529	4,667,190	6,413,141
	Total 2.0	**4,236,997**	**4,221,529**	**4,667,190**	**6,413,141**
Total Available Funds		**$ 7,549,249**	**$ 8,189,510**	**$ 9,046,570**	**$ 10,176,184**

Riverside Community College District
2025-2026 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2118	Full Time Administrator	$ 331,493	$ 361,972	$ 365,463	$ 365,150
2119	Full Time Regular / Confidential	245,657	266,769	280,645	288,286
	Total 2100	**577,150**	**628,741**	**646,108**	**653,436**
2349	Overtime	1,143	(36)	1,031	-
	Total 2300	**1,143**	**(36)**	**1,031**	**-**
	Total 2000 Series	**578,293**	**628,705**	**647,139**	**653,436**
Employee Benefits					
3220	PERS - Classified	143,903	150,554	157,935	175,186
	Total 3200	**143,903**	**150,554**	**157,935**	**175,186**
3320	OASDI - Classified	34,179	34,132	35,327	36,375
3325	Medicare - Classified	8,339	9,002	9,324	9,476
	Total 3300	**42,518**	**43,134**	**44,652**	**45,851**
3420	H&W - Classified	113,219	114,426	140,424	143,518
3460	OPEB - Classified	1,154	1,249	1,294	1,306
	Total 3400	**114,373**	**115,675**	**141,718**	**144,824**
3520	SUI - Classified	2,836	311	322	328
	Total 3500	**2,836**	**311**	**322**	**328**
3620	WC - Classified	9,225	9,986	10,355	10,454
	Total 3600	**9,225**	**9,986**	**10,355**	**10,454**
3920	Other - Classified	66	413	(6)	-
	Total 3900	**66**	**413**	**(6)**	**-**
	Total 3000 Series	**312,922**	**320,073**	**354,976**	**376,643**
Books and Supplies					
4555	Copying and Printing	-	-	20	500
4590	Office & Other Supplies	13,026	13,365	11,868	19,000
	Total 4500	**13,026**	**13,365**	**11,888**	**19,500**
4644	Repair Parts	-	506	-	-
	Total 4600	**-**	**506**	**-**	**-**
4710	Food	1,288	711	1,060	3,000
	Total 4700	**1,288**	**711**	**1,060**	**3,000**
	Total 4000 Series	**14,314**	**14,582**	**12,948**	**22,500**
Services and Operating Expenses					
5045	Postage	-	-	-	200
	Total 5000	**-**	**-**	**-**	**200**

Riverside Community College District
2025-2026 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5130	Doctors / Nurses	(5,680)	-	-	6,000
5198	Professional Services	183,902	108,262	234,858	210,000
	Total 5100	**178,222**	**108,262**	**234,858**	**216,000**
5210	Mileage	124	216	84	1,400
5220	Conference Expenses	2,948	2,323	5,689	6,800
	Total 5200	**3,072**	**2,538**	**5,773**	**8,200**
5310	Memberships	205	210	225	700
	Total 5300	**205**	**210**	**225**	**700**
5420	Work. Comp. Excess Liability Insur.	283,578	480,024	268,578	415,000
5421	GL & Property Expenses	11,566	12,574	19,414	19,603
5450	Claims Expense	65,805	33,075	85,355	70,000
5451	Claims Payments	1,565,805	1,882,453	955,963	1,800,000
	Total 5400	**1,926,754**	**2,408,126**	**1,329,311**	**2,304,603**
5540	Telephone	-	-	-	4,000
5541	Cellular Telephone	1,314	1,333	1,341	1,400
	Total 5500	**1,314**	**1,333**	**1,341**	**5,400**
5644	Repairs	120	101	864	900
5691	Governmental Fees	43,881	37,887	24,102	52,000
	Total 5600	**44,000**	**37,988**	**24,966**	**52,900**
5890	Outside Services and Operating Costs	-	-	-	5,000
	Total 5800	**-**	**-**	**-**	**5,000**
	Total 5000 Series	**2,153,568**	**2,558,458**	**1,596,474**	**2,593,003**
Capital Outlay					
Site and Site Improvement					
6126	Construction	170,000	-	-	631,424
6127	Fixtures and Fixed Equipment	-	-	21,279	-
6128	Inspection	98,624	-	-	-
	Total 6100	**268,624**	**-**	**21,279**	**631,424**
Equipment					
6481	Equipment Addt'l $200 to $4,999	-	503	614	-
	Total 6400	**-**	**503**	**614**	**-**
	Total 6000 Series	**268,624**	**503**	**21,893**	**631,424**
	Total Expenditures	**3,327,721**	**3,522,320**	**2,633,430**	**4,277,006**
Contingency/Fund Balance					
7920	Restricted	4,221,529	4,667,190	6,413,141	5,899,178

Riverside Community College District
2025-2026 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
	Total 7900	4,221,529	4,667,190	6,413,141	5,899,178
	Total 7000 Series	4,221,529	4,667,190	6,413,141	5,899,178
Total Resource 6110 Expenditures/Contingency/Fund Balance		$ 7,549,249	$ 8,189,510	$ 9,046,570	$ 10,176,184

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ (382,380)
Local Income	6,234,627
Total Available Funds (TAF)	$ 5,852,247

EXPENDITURES

Object Code		
2000	Classified Salaries	$ 276,674
3000	Employee Benefits	162,312
4000	Books and Supplies	10,000
5000	Services and Operating Expenses	4,958,406
	Total Expenditures	5,407,392
7900	Contingency / Reserves	444,855
	Total Resource 6120 Including Contingency / Reserves	$ 5,852,247

Riverside Community College District
2025-2026 Final Budget
Resource 6120 - Self-Insured General Liability Income

	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income					
8830	General Liability Premiums From Other Funds	$ 3,320,087	$ 3,772,921	$ 6,115,095	$ 6,234,627
8860	Interest	26,324	24,869	8,474	-
8861	Fair Market Value of Investments	(1,156)	16,135	12,680	-
	Total 1.0	**3,345,255**	**3,813,926**	**6,136,249**	**6,234,627**
2.0 Beginning Fund Balance July 1		356,895	290,141	(1,210,905)	(382,380)
	Total 2.0	**356,895**	**290,141**	**(1,210,905)**	**(382,380)**
Total Available Funds		**$ 3,702,149**	**$ 4,104,067**	**$ 4,925,344**	**$ 5,852,247**

Riverside Community College District
2025-2026 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Classified Salaries					
2118	Full Time Administrator	$ 127,497	$ 139,220	$ 140,593	$ 140,443
2119	Full Time Regular / Confidential	115,833	126,397	131,893	136,231
	Total 2100	**243,331**	**265,617**	**272,486**	**276,674**
2349	Overtime	839	(18)	1,598	-
	Total 2300	**839**	**(18)**	**1,598**	**-**
	Total 2000 Series	**244,169**	**265,599**	**274,084**	**276,674**
Employee Benefits					
3220	PERS - Classified	60,787	64,163	67,254	74,176
	Total 3200	**60,787**	**64,163**	**67,254**	**74,176**
3320	OASDI - Classified	14,496	14,581	15,143	15,562
3325	Medicare - Classified	3,523	3,802	3,951	4,011
	Total 3300	**18,019**	**18,384**	**19,094**	**19,573**
3420	H&W - Classified	48,400	49,073	61,857	63,446
3460	OPEB - Classified	487	527	549	553
	Total 3400	**48,887**	**49,600**	**62,406**	**63,999**
3520	SUI - Classified	1,200	131	136	137
	Total 3500	**1,200**	**131**	**136**	**137**
3620	WC - Classified	3,896	4,218	4,388	4,427
	Total 3600	**3,896**	**4,218**	**4,388**	**4,427**
3920	Other - Classified	20	180	(13)	-
	Total 3900	**20**	**180**	**(13)**	**-**
	Total 3000 Series	**132,809**	**136,677**	**153,264**	**162,312**
Books and Supplies					
4555	Copying and Printing	-	1,439	514	1,500
4590	Office & Other Supplies	14,424	5,023	1,895	8,500
	Total 4500	**14,424**	**6,463**	**2,409**	**10,000**
	Total 4000 Series	**14,424**	**6,463**	**2,409**	**10,000**
Services and Operating Expenses					
5045	Postage	-	-	-	200
	Total 5000	**-**	**-**	**-**	**200**
5110	Consultants	(25,500)	-	-	25,000
5198	Professional Services	35,429	17,329	47,219	60,350
	Total 5100	**9,929**	**17,329**	**47,219**	**85,350**
5210	Mileage	-	309	-	-
	Total 5200	**-**	**309**	**-**	**-**

Riverside Community College District
2025-2026 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
5310	Memberships	412	433	454	455
	Total 5300	**412**	**433**	**454**	**455**
5420	Liability Insurance	1,282,667	2,749,022	2,435,964	2,767,000
5421	GL & Property Expenses	4,883	5,312	8,223	8,301
5450	Claims Expense	(485)	-	-	-
5451	Claims Payments	734,562	730,610	1,128,007	725,000
	Total 5400	**2,021,627**	**3,484,944**	**3,572,193**	**3,500,301**
5540	Telephone	-	-	-	1,350
5541	Cellular Telephone	749	753	755	750
	Total 5500	**749**	**753**	**755**	**2,100**
5691	Governmental Fees	-	6,378	3,243	15,000
	Total 5600	**-**	**6,378**	**3,243**	**15,000**
5730	Legal	760,022	1,363,020	1,216,803	1,300,000
5740	Advertising	-	-	3,089	-
	Total 5700	**760,022**	**1,363,020**	**1,219,892**	**1,300,000**
5890	Outside Services and Operating Costs	18,205	33,068	33,974	55,000
	Total 5800	**18,205**	**33,068**	**33,974**	**55,000**
	Total 5000 Series	**2,810,943**	**4,906,233**	**4,877,731**	**4,958,406**
Capital Outlay					
Site and Site Improvements					
6121	Advertising & Legal	3,124	-	-	-
6123	Architect's Fee	11,683	-	-	-
6124	Testing	28,109	-	-	-
6126	Construction	143,872	-	-	-
6128	Inspection	11,224	-	-	-
6129	Other	548	-	-	-
	Total 6100	**198,560**	**-**	**-**	**-**
Buildings					
6226	Remodel	10,000	-	-	-
	Total 6200	**10,000**	**-**	**-**	**-**
Equipment					
6481	Equipment Addt'l $200 to $4,999	1,102	-	236	-
	Total 6400	**1,102**	**-**	**236**	**-**
	Total 6000 Series	**209,662**	**-**	**236**	**-**
	Total Expenditures	**3,412,008**	**5,314,972**	**5,307,724**	**5,407,392**

Contingency/Fund Balance

Riverside Community College District
2025-2026 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
7920	Restricted	290,141	(1,210,905)	(382,380)	444,855
	Total 7900	**290,141**	**(1,210,905)**	**(382,380)**	**444,855**
	Total 7000 Series	**290,141**	**(1,210,905)**	**(382,380)**	**444,855**
Total Resource 6120 Expenditures/Contingency/Fund Balance		**$ 3,702,149**	**$ 4,104,067**	**$ 4,925,344**	**$ 5,852,247**

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

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1	$ 5,963,066
Local Income	1,099,282
Total Available Funds (TAF)	$ 7,062,348

EXPENDITURES

Object Code		
5000	Services and Operating Expenses	$ 5,300
	Total Expenditures	5,300
7900	Contingency / Reserves	7,057,048
	Total Resource 6900 Including Contingency / Reserves	$ 7,062,348

Riverside Community College District
2025-2026 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income

	Account Description		Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
1.0 Local Income						
8835	OPEB Premiums From Other Funds		$ 395,749	$ 448,094	$ 483,492	$ 497,982
8860	Interest		556	1,135	1,230	1,300
8861	Fair Market Value of Investments		(40)	(276)	542	-
8890	Investment Earnings		334,917	522,636	670,339	600,000
		Total 1.0	**731,182**	**971,589**	**1,155,603**	**1,099,282**
2.0 Beginning Fund Balance July 1			3,118,672	3,845,796	4,812,643	5,963,066
		Total 2.0	**3,118,672**	**3,845,796**	**4,812,643**	**5,963,066**
Total Available Funds			**$ 3,849,854**	**$ 4,817,385**	**5,968,245**	**$ 7,062,348**

Riverside Community College District
2025-2026 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures

Object	Account Description	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Unaudited Actuals 2024-2025	Final Budget Proposal 2025-2026
Services and Operating Expenses					
5890	Outside Services and Operating Costs	$ 4,058	$ 4,743	$ 5,180	$ 5,300
	Total 5800	**4,058**	**4,743**	**5,180**	**5,300**
	Total 5000 Series	**4,058**	**4,743**	**5,180**	**5,300**
	Total Expenditures	**4,058**	**4,743**	**5,180**	**5,300**
Contingency/Fund Balance					
7920	Restricted	3,845,796	4,812,643	5,963,066	7,057,048
	Total 7900	**3,845,796**	**4,812,643**	**5,963,066**	**7,057,048**
	Total 7000 Series	**3,845,796**	**4,812,643**	**5,963,066**	**7,057,048**
Total Resource 6900 Expenditures/Contingency/Fund Balance		**$ 3,849,854**	**$ 4,817,385**	**$ 5,968,245**	**$ 7,062,348**

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1			$ -
Federal Income			
Moreno Valley College			
Federal Work Study	$	525,000	
FSEOG Student Grants and Book Waivers		450,000	
PELL Student Grants and Book Waivers		20,000,000	
Subsidized Loan		1,000,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College			22,975,000
Norco College			
Federal Work Study		400,000	
FSEOG Student Grants and Book Waivers		400,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		1,000,000	
Un-Subsidized Loan		1,000,000	
Total Norco College			19,800,000
Riverside City College			
Federal Work Study		750,000	
FSEOG Student Grants and Book Waivers		880,000	
PELL Student Grants and Book Waivers		55,000,000	
Subsidized Loan		2,000,000	
Un-Subsidized Loan		2,000,000	
Total Riverside City College			60,630,000
Total Federal Income			103,405,000
Total Available Funds (TAF)			$ 103,405,000

EXPENDITURES

Object Code				
Federal Expenditures				
	Moreno Valley College			
7510	Federal Work Study	$	525,000	
	FSEOG Student Grants and Book Waivers		450,000	
	PELL Student Grants and Book Waivers		20,000,000	
	Subsidized Loan		1,000,000	
	Un-Subsidized Loan		1,000,000	
	Norco College			22,975,000
	Federal Work Study		400,000	
	FSEOG Student Grants and Book Waivers		400,000	
	PELL Student Grants and Book Waivers		17,000,000	
	Subsidized Loan		1,000,000	
	Un-Subsidized Loan		1,000,000	
	Riverside City College			19,800,000
	Federal Work Study		750,000	
	FSEOG Student Grants and Book Waivers		880,000	
	PELL Student Grants and Book Waivers		55,000,000	
	Subsidized Loan		2,000,000	
	Un-Subsidized Loan		2,000,000	
				60,630,000
	Total Federal Expenditures			103,405,000
	Contingency / Reserves			-
	Total Student Federal Grants			$ 103,405,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1			$ -
	Moreno Valley College		
	Cal Grants	$ 3,500,000	
	California Chafee Grant	275,000	
	Student Success Completion Grant	3,500,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Moreno Valley College		7,425,000
	Norco College		
	Cal Grants	2,700,000	
	California Chafee Grant	200,000	
	Student Success Completion Grant	2,700,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Norco College		5,750,000
	Riverside City College		
	Cal Grants	7,000,000	
	California Chafee Grant	900,000	
	Student Success Completion Grant	7,000,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Riverside City College		15,050,000
	Total State Income		28,225,000
Total Available Funds (TAF)			$ 28,225,000

EXPENDITURES

Object Code			
7510	Moreno Valley College		
	Cal Grants	$ 3,500,000	
	California Chafee Grant	275,000	
	Student Success Completion Grant	3,500,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Moreno Valley College		7,425,000
	Norco College		
	Cal Grants	2,700,000	
	California Chafee Grant	200,000	
	Student Success Completion Grant	2,700,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Norco College		5,750,000
	Riverside City College		
	Cal Grants	7,000,000	
	California Chafee Grant	900,000	
	Student Success Completion Grant	7,000,000	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Riverside City College		15,050,000
	Total State Expenditures		28,225,000
	Contingency / Reserves		-
	Total Student State Grants		$ 28,225,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ -
Local Scholarships		
Moreno Valley College	$ 300,000	
Norco College	250,000	
Riverside City College	900,000	
Total Local Income		1,450,000
Total Available Funds (TAF)		$ 1,450,000

EXPENDITURES

Object Code			
7510	Local Scholarships		
	Moreno Valley College	$ 300,000	
	Norco College	250,000	
	Riverside City College	900,000	
	Total Local Expenditures		1,450,000
	Contingency / Reserves		-
	Total Student Local Grants		$ 1,450,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2025-2026

INCOME

Unaudited Beginning Balance, July 1		$ 1,760,000
Local Income		
ASMVC		
Student Fees	$ 427,682	
Interest	5,380	
Total ASMVC Local Income		433,062
ASNC		
Student Fees	515,126	
Interest	2,310	
Total ASNC Local Income		517,436
ASRCC		
Student Fees	1,067,192	
Interest	2,310	
Total ASRCC Local Income		1,069,502
Total Local Income ASRCCD		2,020,000
Total Available Funds (TAF)		$ 3,780,000

EXPENDITURES

Account Code			
934	ASMVC - ASB	$ 340,000	
930	ASMVC - Organizations	85,250	
	Total ASMVC Expenditures		425,250
921	ASNC - ASB	316,700	
926	ASNC - Athletics	70,000	
924	ASNC - Organizations	143,300	
	Total ASNC Expenditures		530,000
910	ASRCC - ASB	435,300	
906	ASRCC - Athletics	610,600	
905	ASRCC - Organizations	606,291	
	Total ASRCC Expenditures		1,652,191
	Total Local Expenditures ASRCCD		2,607,441
	Total ASRCCD Contingency / Reserves		1,172,559
	Total ASRCCD Including Contingency / Reserves		$ 3,780,000

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.

Apportionment Deferrals – A mechanism used by the State to defer apportionment payments owed to community college districts from one fiscal year to the next fiscal year, in lieu of budget reductions.

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

Appropriation – A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

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

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

Associated Students Fund – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

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

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

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

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

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

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

Budget Allocation Model – The methodology used by the District to implement the set of budget principles for allocating resources to the colleges and district office and support services areas necessary to accomplish work to achieve strategic goals and objectives.

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.

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. The District has established policy for budgeting the unrestricted general operating contingency account at not less than 5% of total available

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. (See 50% Law)

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.

Online Instruction – An educational delivery model where students and instructors connect via technology.

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 2 – An initiative passed in November 2024 authorizing $10 billion for K-12 ($8.5 billion) and community colleges ($1.5 billion) in general obligation bonds to upgrade public education facilities for construction, renovation, land acquisition, and equipment purchases.

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

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

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

Proposition 51 – An initiative passed in November 2016 to provide K-12 and Community College facility construction funding.

Proposition 55 – An initiative passed in November 2016, which extended the higher income tax rates provided under Proposition 30.

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.

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.

Student Centered Funding Formula (SCFF) – A new funding formula for community colleges enacted in FY 2018-19. SCFF replaces the enrollment centric funding model under SB 361 with one that is based on a combination of enrollment, equity and student success outcomes. The equity and success components are based on the number of low income students served and in general the number of awards and certificates granted.

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.