

# 2011-2012 BUDGET

**-Detail by Resource-**

Presented by  
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Chancellor

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2011-2012**

## ***INTRODUCTION***

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

The 2011-2012 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2011 - June 30, 2012. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

## ***THE COLLEGE DISTRICT***

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

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

## ***DISTRICT'S MISSION STATEMENT***

Riverside Community College District is dedicated to the success of our students and to the development of the communities we serve. To advance this mission, our colleges and learning centers provide educational and student services to meet the needs and expectations of their unique communities of learners. To support this mission, District Offices provide our colleges with central services and leadership in the areas of advocacy, resource development and planning.

## ***DISTRICT VISION AND VALUES***

### **VISION**

The Riverside Community College District is committed to exceeding the expectations of students, community, faculty, and staff by providing and expanding opportunities for learning, personal enrichment, and community development.

### **VALUES**

***Recognition for Our Heritage of Excellence*** - We embrace the District's rich tradition of excellence and innovation in upholding the highest standard of quality for the services we provide to our students and communities. We are bound together to further our traditions and to build for the future on the foundations of the past.

***Passion for Learning*** - We believe in teaching excellence and student centered decision making. We value a learning environment in which staff and students find enrichment in their work and achievements.

***Respect for Collegiality*** - We recognize the pursuit of learning takes the contributions of the entire district community, as well as the participation of the broader community. We believe in collegial dialogue that leads to participatory decision making.

***Appreciation of Diversity*** - We believe in the dignity of all individuals, in fair and equitable treatment, and in equal opportunity. We value the richness and interplay of differences. We promote inclusiveness, openness, and respect to differing viewpoints.

***Dedication to Integrity*** - We are committed to honesty, mutual respect, fairness, empathy, and high ethical standards. We demonstrate integrity and honesty in action and word as stewards for our human, financial, physical, and environmental resources.

***Commitment to Community Building*** - We believe the District is an integral part of the social and economic development of our region, preparing individuals to better serve the community. We believe in a community-minded approach that embraces open communication, caring, cooperation, transparency, and shared governance.

***Commitment to Accountability*** - We strive to be accountable to our students and community constituents and to use quantitative and qualitative data to drive our planning discussions and decisions. We embrace the assessment of learning outcomes and the continuous improvement of instruction.

## ***COLLEGE MISSION STATEMENTS***

### **MORENO VALLEY**

Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Life-long learning opportunities are provided, especially in health and public service preparation.

### **NORCO**

Norco College provides educational programs, services, and learning environments for a diverse community. We equip our students with the knowledge and skills to attain their goals in higher, career/technical, and continuing education; workforce development; and personal enrichment. To meet the evolving community needs, Norco College emphasizes the development of technological programs. As a continuing process we listen to our community and respond to its needs while engaging in self-examination, learning outcomes assessment, ongoing dialogue, planning, and improvement.

### **RIVERSIDE**

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

**THE FY 2011-2012 STATE BUDGET**  
**AND**  
**IMPLICATIONS FOR THE CCC AND RCCD**

### July 2011 Update: Enacted Budget

The budget process began with a call for compromise and hope for an expedited agreement to allow the public to vote on tax extensions and other major reforms. It ended with a majority-vote budget featuring deep program cuts, deferred payments, assumptions of higher revenues, and the threat of mid-year trigger cuts.

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB 87) with a simple majority rather than the 2/3rds vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The following represents the Legislative Analyst's summary of the major solution categories:

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments
- \$2.9 billion in borrowing, shifts, and fund transfers
- \$1 billion in new revenue changes (e.g., new and extended fees, revenue collections)
- \$0.5 billion in local realignment revenue impacts

The final budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Even with all of these actions, the Department of Finance preliminarily anticipates a 2012-13 deficit of \$3.1 billion, though there are many moving pieces to account for in this estimate.

#### Higher Revenues and Trigger Cuts

On top of \$6.6 billion in new revenue estimated by the Department of Finance at the May Revise, the final budget assumes an additional \$4 billion in revenue to help close the gap. This optimism is based in part on the fact that tax receipts for May and June were running about \$1 billion higher than estimates, giving rise to hopes of an economy improving faster than anticipated, though primarily through gains made by high income earners.

To allay concerns that the revenues will not match assumptions, the budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15th that revenues are not keeping pace with budget assumptions.

- Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.
- Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an additional \$100 million reduction to each of UC and CSU and a \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.
- Tier 2 – If less than \$2 billion of the revenues, over \$1.8 billion in cuts could be meted out to K-14. Specifically, K-12 could see the elimination of transportation funding (\$248 million) and a

reduction of funding equivalent of 7 school days (\$1.5 billion). The California Community Colleges could receive a reduction to apportionments of up to \$72 million beyond the Tier 1 cuts. These reductions would be proportionate to revenue estimates.

### **Education Highlights**

Proposition 98 - The budget funds Proposition 98 at \$48.6 billion. Total funding for programs generally included within Proposition 98 remained relatively flat year-over-year (\$49.7 billion was provided in the 2010-11 fiscal year), but over a billion in funding for child care programs is provided outside of Proposition 98 in the 2011 Budget Act. The budget also reflects other major changes to the Proposition 98 minimum guarantee, including a \$222 million increase to reflect the shift of mental health services to school districts, a \$578 million increase to ensure the minimum guarantee is not impacted by the shift in motor vehicle fuel revenues, and a decrease of \$1.7 billion to reflect Redevelopment Agency remittances.

K-12 - The major funding adjustment for K-12 was a new deferral of \$2.1 billion and the shift in funding for mental health services from counties to local education agencies, as referenced above. The budget also eliminated the Office of the Secretary of Education and funding (federal) for the CALTIDES data system.

Trailer legislation extended recent flexibility related to categorical program spending, class size reduction penalties, deferred maintenance, and sale of surplus property, and some other areas. Provisions adopted as part of the final budget agreement created controversy by requiring districts to project the same level of revenue in 2011-12 as in 2010-11 and to maintain staffing and program levels commensurate with the 2010-11 fiscal year.

Higher Education - Higher education did not fare well in the budget. A total of \$1.7 billion was cut from higher education, including \$650 million each from UC and CSU, as well as \$400 million from the California Community Colleges (more detail on the CCCs below). The budget reflects savings of \$100 million related to annual CSAC verification that Cal Grant renewal recipients do not exceed income and asset ceilings, and an additional \$10.7 million is eliminated to reflect the prohibition of Cal Grant participation by institutions that fail to meet specified student loan default rates. Additionally, the Governor eliminated General Fund support for the California Postsecondary Education Commission.

### **California Community Colleges**

The major changes to the CCC budget are as follows:

- \$400 million cut to base apportionments.
- \$110 million in increased fee revenue owing to an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million (about 4.9%).
- \$129 million in new deferrals, bringing the total deferrals for CCCs to \$961 million (about 17% of the budget).



- The new suspension of two mandates: 1) Sexual Assault Response Procedures and 2) Student Records.
- An extension of categorical funding flexibility through the 2014-15 fiscal year.
- No funding was provided for either growth or COLA.
- No restoration of the categorical program reductions that were enacted in the 2009 Budget Act.

Similar to language included in the Budget Act of 2009, the \$290 million net reduction will be allocated as a workload reduction and with the Legislature expressing intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

### **Risks**

The Budget contains several risks for the California Community Colleges:

Midyear Triggers – The largest risk is the threat of midyear trigger actions if revenues do not materialize at the levels assumed in the budget. While midyear cuts cause hardship under any circumstances, the Chancellor’s Office is especially concerned about the possibility of a fee increase that would occur just prior to the spring term. This would impose a last minute unexpected cost for students and would be extremely difficult for districts to administer. We are working with the Legislature on alternatives to this potential trigger action.

Fee shortage – Based on preliminary figures for the 2010-11 fiscal year, we believe there has been an increase in the percentage of waivers granted to students. The fee collections estimated by the Department of Finance do not appear to adequately account for this growth as they rely upon actual figures from the 2009-10 fiscal year. We believe a conservative estimate of the shortage is approximately \$25 million. This would represent a deficit in the apportionments unless mitigated by other factors (e.g., higher than estimated property tax).

Recovery? – The budget assumed a whopping \$11.8 billion in revenues in excess of what was estimated in January. While a large chunk of this is based on actual current year tax receipts, it is difficult to square these figures with other troubling economic indicators, such as slow job growth. We can hope the worst is over, but we can’t assume that is the case.

### **Conclusion**

The Governor and the Legislature were faced with few good choices to close a \$26.6 billion fiscal gap. While Proposition 25 gave the majority Democrats the opportunity to pass a budget without Republican support, it did not give them the same authority to raise revenues. Given that, they saw few better options other than to cut and to employ some smoke and mirrors. While it may be easy to deride some of the choices made in the budget, it should be noted that the changes implemented in budget have reduced the estimated 2012-13 shortfall from \$19 billion to about \$3 billion. We may not like all of the choices made, but it’s certainly the case that progress was made toward putting the budget back into balance. Hopefully, the revenue growth seen during the first part of this year will carry forward into the future, so we can begin to reinvest in higher education.

RCCD BUDGET DEVELOPMENT  
RCCD ANALYSIS  
THE FY 2011-12 STATE BUDGET  
FOR  
THE CCC

**Note:** Please be advised that the numbers herein as they pertain to RCCD are estimates, as we have not yet received anything from the State relative to district-by-district allocations. It is possible that we will not receive this information until as late as August 17 when a budget workshop is scheduled.

**Overview of the State Budget:**

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments (remember, this is without tax extensions, so pray that the stock market remains in good order, because without capital gains taxes, the State budget is toast)
- \$2.9 billion in borrowing, shifts and fund transfers
- \$1.0 billion in new revenue changes (e.g., new and extended fees, revenue collections)
- \$0.5 billion in local realignment revenue impacts
- Note: \$1.7 billion in solutions is associated with redevelopment, and this “solution” may be tested in court.
- If all this works, the State still has a \$3.0 billion shortfall looking into FY 2012-13.

**The CCC Budget:**

- The “new” revenues are a plus for Prop 98, though there is concern as to whether they will in fact be realized (see note above)
- If not, we have a set of ticking time bombs, aka Tiers 0, 1 and 2
- Tier 0...no midyear cuts if at least \$3 billion of the \$4 billion of new revenues materialize (Why \$4 billion and not \$11.8 you might ask? Because the \$4 billion is what they needed to add to get a balanced budget when they ran out of time. So, about 15% of the overall State budget problem was solved by adding this sum to revenues at the proverbial 11<sup>th</sup> hour. It would seem they didn’t even believe it themselves or they wouldn’t have created tiers.
- Tier 1...If only \$2.0-3.0 billion is realized, there will be a \$30 million hit to the CCC, but this will supposedly be offset by a mid-year 28% increase in the enrollment fee. If past experience is any guide, this will end up being a deficit factor (i.e. budget cut). For RCCD, it would amount to some \$600-750K. (Note: There will be an attempt by the CCC to mitigate the implementation of this fee, but success here is problematic.)
- Tier 2...If there is less than \$2.0 billion realized, then the CCC would take a hit of “up to” (a sliding scale) \$72 million. Our share would be in the range of \$1.44-1.80 million, on top of the Tier 1 hit.
- Overall, the CCC takes a hit of \$400 million, exclusive of Tiers, in base apportionments.
- \$110 million of this reduction is offset by \$110 million in increased enrollment fee revenue derived from the \$10 per unit fee increase.

RCCD BUDGET DEVELOPMENT  
RCCD ANALYSIS  
THE FY 2011-12 STATE BUDGET  
FOR  
THE CCC (continued)

- The net impact of these two items is a \$290 million reduction for the CCC, a drop of about 4.9% which would yield a workload reduction (i.e. funded FTES) of the same percentage.
- However, there is also an apparent \$25 million overestimation of enrollment fee revenue for 2011-12, so the CCC could be on the hook for another reduction. For RCCD, this would be another hit of \$500-625K. Our hope here is that property tax revenues come in above projection to offset some or all of this shortfall.
- There is no funding for growth or COLA.
- Categorical funding flexibility is extended through the 2014-15 fiscal year. (Isn't it interesting that they jump out four years on this one. Is that some kind of subliminal message?)

## RCCD

- The word on P2 for FY 2010-11 is that our growth allocation is reduced by about \$300K. If so, there's a \$600K impact on our projections, the '10-11 impact plus the fact that it carries forward in our base.
- State apportionment is about \$900K less than projected.
- Tiers 1 and 2 and the above-referenced enrollment fee shortfall loom heavily on the horizon.
- The bottom line is that it would appear that the golden handshake, which was implemented as a strategy to mitigate our projected \$10-15 million budget problem in FY 2012-13, may in fact be exhausted by the State's 2011-12 budget. Further, if all this transpires, the '12-13 problem will have deepened beyond projections.

***RCCD BUDGET PLAN  
FOR  
FY 2011-2012***

The District prepared a 2011-2012 budget projection following release of the Governor's initial budget proposal in January 2011. That projection reflected a budget problem, composed of both reduced revenues and increased costs, in the amount of \$18.4 million. A plan for addressing this problem was then developed and discussed in a variety of forums, including a presentation to the Board of Trustees in February 2011, and was incorporated into the FY 2011-2012 Tentative Budget.

Although there are some differences in the detail, our early analysis of the 2011-2012 State budget situation was on target. Thus, the proposed 2011-2012 RCCD budget is based on the plan we developed several months ago. That plan follows as Exhibit A.

# FY 2011-2012 Projected Budget Problem

## \*\*\* Major Components \*\*\*

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components

### Size of Problem

\$ (18.41)

- Difference between 2011-12 revenues & expenditures based on what we know today... but the situation is fluid
- The budget “problem” comes from five sources:
  1. Significant One-Time Issues
  2. Anticipated State Budget Cuts
  3. Expenditures on Automatic Pilot
  4. Fixed Cost Increases
  5. Carryover of Prior-Year Deficit

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

In any budget year, expenditure items go up, down or remain the same. Additionally, most are ongoing (i.e. base) expenditures, whereas some are either one-time or intermittent in nature. Following are the **major items** affecting the RCCD budget for FY 2011-12.

### Significant One-Time Budget Issues

- Performance Riverside Negative Balance ----- \$ 0.73
- Major Gifts Campaign Outstanding Balance ----- \$ 0.90

### Anticipated State Budget Cuts

- Apportionment Based on the Governor's January Budget ----- \$ 6.80

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

Could go much, much higher (two to three times this level) if the Governor's proposals are not enacted:

1. Resistance to Proposed Cuts
2. Resistance to Proposed Continuation of Tax Rates:
  - Legislators
  - Voters

### Automatic Pilot (mainly internally driven)\*

■ New Facilities (RCC Nursing/Science, MVC NOC, & NC NOC & Secondary Effects) .....	\$ 1.33
■ Health & Welfare Benefits .....	\$ 1.20
■ Bargaining Unit Agreements .....	\$ 1.10

\* These are automatic, but not totally uncontrollable



# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

### Fixed Costs (mainly externally driven)

- PERS & Unemployment Insurance (possibly higher)-----\$ 1.65
- Estimated Increases in Utilities-----\$ 0.10

STRS still not Addressed in the Governor's Proposal

### Prior Year One-Time Solutions (FY 2009-2010)

- Golden Handshake Savings-----\$ 3.40
- Prior Year Carryover in Excess of the 5.0% Reserve  
Requirement-----\$ 2.40

# FY 2011-2012 Projected Budget Problem

## \*\*\* Proposed Solutions \*\*\*

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions

### FY 2011-2012 Budget Problem

\$ (18.41)

### Proposed Budget Adjustments

1. Contingency Drawdown from \$11.26m to \$8.04m to get the 5% Reserve Level (July 1, 2011) \$ 3.22
2. FY 2009-2010 Apportionment Adjustment at the February 2011 P1 Recalculation 0.40
3. DSPS State Revenue Adjustment/Categorical Backfill Reduction (FY 2010-2011 & FY 2011-2012 Savings) 0.72
4. PERS Rate Increase Adjustment from 14.0% to 13.3% 0.24
5. No Additional BCTC Sheriff Academy 0.34

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions (continued)

### Proposed Budget Adjustments (continued)

- |   |      |
|---|------|
| 6. Payoff Major Gifts Campaign Receivable (\$.90m) and Eliminate Performance Riverside Accumulated Deficit to Increase Resource 1000 Fund Balance (\$.73m) - Interfund Borrowing  | 1.63 |
| 7. Outsource Safety & Police Dispatch Operation   | 0.25 |
| 8. Eliminate March Dental & March Education Center Rent   | 0.16 |
| 9. Reduce New Facility Operating Cost Estimates (Nursing/Sciences \$.70m; Norco Secondary Effects & Network Operations Center <u>will not be completed until FY 12-13</u> \$.14m) | 0.84 |

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions (continued)

### Proposed Budget Adjustments (continued)

10.Reduce Printing of Class Schedule & Catalog	0.05
11.Positive Budget Variance - Estimated Vacancy Savings/Hiring Freeze & Non-Rehires	<u>2.94</u>
Total Proposed Budget Adjustments	\$ <u>10.79</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(7.62)</u>

### Proposed Budget Strategies

1. Enrollment/Schedule Reduction Across Four (4) Terms	\$ 2.93
2. Utility Savings from College Closure	-
3. Compensation Adjustment	0.28

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions (continued)

### Proposed Budget Strategies (continued)

4. Short-Term Temporary (\$1.28m) & Student Employees (\$0.55m) - 20% Reduction	0.37
5. Eliminate/Reduce Categorical Backfill	-
6. Reduce 5% Contingency Reserve to 3.0%	<u>2.92</u>
Total Proposed Budget Strategies	\$ <u>6.50</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(1.12)</u>

### Interfund Borrowing

Major Gifts Campaign & Performance Riverside	\$ 1.63
FY 2011-2012 Remaining Budget Problem	<u>1.12</u>
Total Interfund Borrowing	\$ <u>2.75</u>

## ***RIVERSIDE COMMUNITY COLLEGE DISTRICT BUDGET OVERVIEW***

### ***ENROLLMENTS***

The District experienced enrollment growth in full-time-equivalent students (FTES) of approximately 69.3% between 1998-99 and fiscal '09 (see Exhibit B). Actual enrollments decreased slightly in fiscal '10 despite a substantial reduction in section offerings to help mitigate budget reductions and to accommodate the State's action on workload reduction. To accommodate sustained enrollment demand, the colleges increased capacity in the courses that were offered. However, accommodating that enrollment demand resulted in no additional revenues since growth was not funded.

Enrollments continued to decline in fiscal '11, reflecting a reduction in course sections across the District; a reduction of credit FTES to accommodate the impact of new regulations regarding academic calendars; and growth at 2% for an additional 759 credit FTES. It should also be noted here that the growth formula has sunsetted and that a new growth formula will need to be developed by the State Chancellor's office, in accordance with Title 5, Section 58774, and approved by the Department of Finance.

For fiscal '12, the District will face a 6.21% workload reduction directed by the State, which equates to 1,666 credit FTES. Significant enrollment risk exists within the State adopted budget. If certain revenue projections fail to materialize, two mid-year revenue reductions could be triggered, resulting in additional workload reductions. The first trigger, Tier 1, would result in a revenue reduction of \$.73 million for the District and a workload reduction of 160 credit FTES. The second trigger, Tier 2, could result in an additional revenue reduction of \$1.75 million for the District and an additional workload reduction of 383 credit FTES. We will continue to monitor enrollments closely throughout 2011-12. The effect of the "Great Recession" is continuing to yield significant enrollment demand. It is hard to predict the future, but we do know that the State is moving in a manner similar to that during the economic downturn in the early 1990s by reducing funded enrollments and increasing student enrollment fees.

In Fiscal '10, the District's Chancellor's Enrollment Management Task Force developed a set of principles to be considered by District and College decision makers who are charged with managing enrollment. One recommendation of the Task Force was to maintain a range of credit FTES above the funded level as a means of responding to changes in student demand. The credit FTES projections for fiscal '12 include approximately 1,212 FTES, or 4.82% above the estimated funded level which reflects the Task Force's recommendation.

**EXHIBIT B**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FTES ENROLLMENTS**

	<u>Actual 1998-99</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>
<b><u>Total FTES</u></b>	18,725.70	20,181.63	22,631.32	24,866.87	24,191.30	23,421.97	25,088.61
Resident	18,330.90	19,736.78	22,272.01	24,351.00	23,721.45	23,001.01	24,666.13
Nonresident	394.80	444.85	359.31	515.87	469.85	420.96	422.48
<b><u>Resident FTES</u></b>							
Credit	18,162.44	19,600.00	22,393.76	24,175.40	23,508.70	22,831.62	24,569.01
Noncredit	168.46	136.78	121.75	175.60	212.75	169.39	97.12
<b><u>Nonresident FTES</u></b>							
Credit	390.45	439.71	357.08	512.65	463.77	418.61	418.96
Noncredit	4.35	5.14	2.23	3.22	6.08	2.35	3.52
<b><u>Basic Skills</u></b>	689.81	807.95	1,178.36	1,483.35	1,677.91	1,639.50	1,915.66
<b><u>State-Funded FTES</u></b>							
Resident Credit	16,149.10	18,642.62	20,452.37	21,056.85	21,781.12	21,944.38	24,569.01
Resident Noncredit	120.54	132.27	121.75	129.21	154.84	159.62	97.12
Basic Skills	159.97	200.03	320.78	237.36	180.70	386.45	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	2,013.34	957.38	1,941.39	3,118.55	1,727.58	887.24	-
Resident Noncredit	47.92	4.51	0.00	46.39	57.91	9.77	-



**EXHIBIT B (continued)**

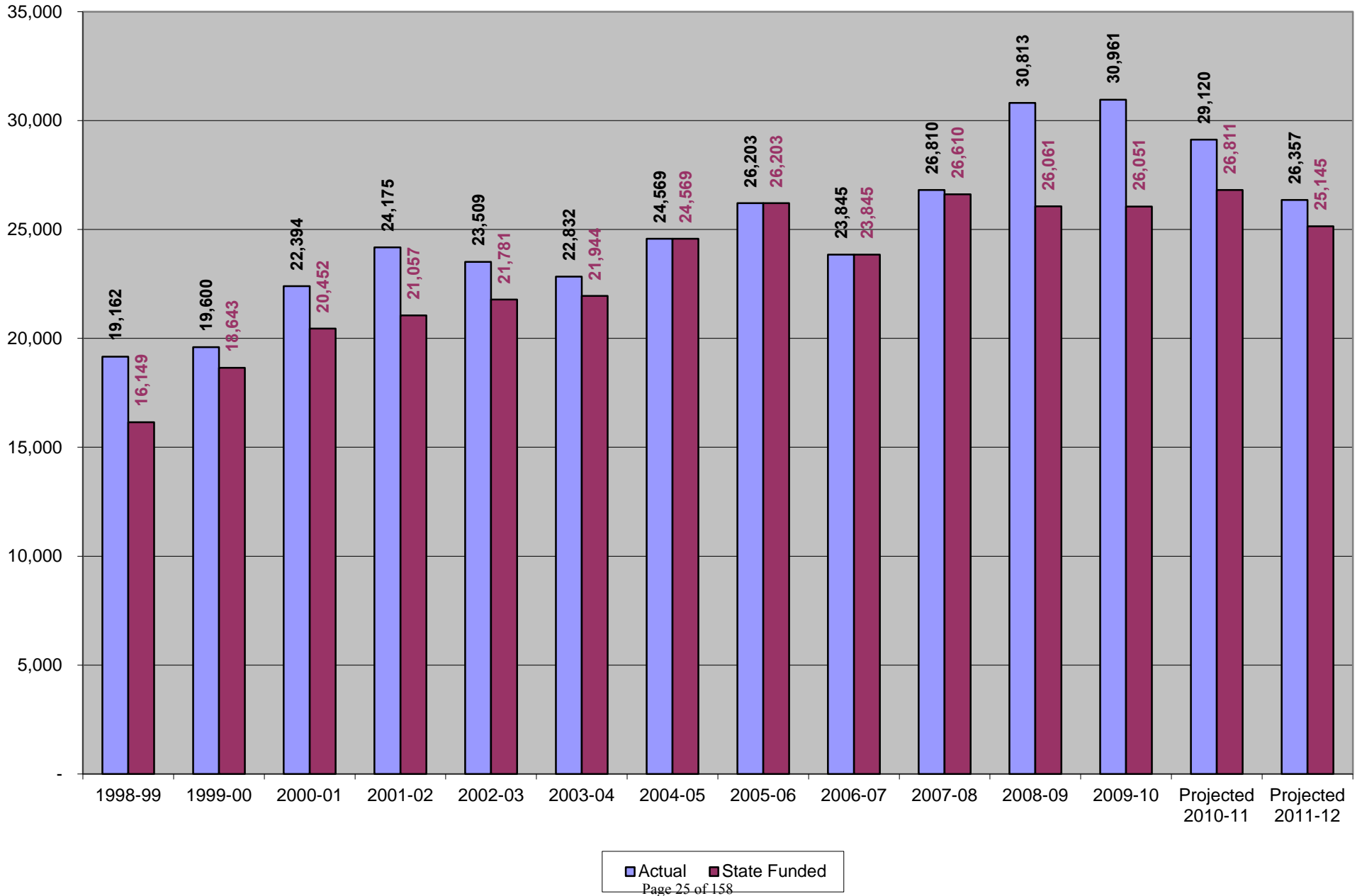
**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FTES ENROLLMENTS**

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Projected 2010-11*</u>	<u>Projected 2011-12</u>
<b><u>Total FTES</u></b>	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17	29,902.72	26,946.43
Resident	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04	29,436.60	26,457.00
Nonresident	465.28	436.49	517.62	600.86	511.13	466.12	489.43
<b><u>Resident FTES</u></b>							
Credit	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73	29,320.94	26,357.00
Noncredit	120.63	122.83	201.79	298.09	224.31	115.66	100.00
<b><u>Nonresident FTES</u></b>							
Credit	460.83	436.49	517.62	600.86	510.66	463.06	486.21
Noncredit	4.45	-	-	-	0.47	3.06	3.21
<b><u>Basic Skills</u></b>	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11	2,250.98	2,300.73
<b><u>State-Funded FTES</u></b>							
Resident Credit	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08	26,810.60	25,144.89
Resident Noncredit	120.63	122.83	196.47	206.49	194.30	80.13	75.15
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	-	-	199.76	3,803.80	4,909.65	2,510.34	1,212.11
Resident Noncredit	-	-	5.32	91.60	30.01	35.53	24.85

\* Total Projected FTES numbers for FY 2010-2011 are based on reported amounts at P3. The final 2010-2011 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2011. As a result, there could be a slight change to these data based on revisions within the CCC System. If so, then these changes will be reported in the First Principal Apportionment (P1) report which will be issued in February 2012.

Riverside Community College District  
2011-2012 Proposed Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



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CALIFORNIA COMMUNITY COLLEGES

CHANCELLOR'S OFFICE

1102 Q STREET

SACRAMENTO, CA 95811-6549

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July 20, 2011

**TO:** Chief Business Officers  
**FROM:** Dan Troy, Vice Chancellor College Finance and Facilities Planning  
**SUBJECT:** 2011-12 Workload Adjustments

The recently enacted *2011-12 Budget Act* includes a provision authorizing the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. In recognition of your need to have an estimate of the workload adjustment prior to the scheduled workshops in mid-August, we are providing the attached spreadsheet that shows the district impact of the workload reductions on both revenues and full-time equivalent student (FTES).

The purpose of this workload adjustment is to align FTES workload with the reduced revenues provided to districts by the state in the 2011-12 Fiscal Year. Simply put, the workload adjustment provision acknowledges that significant budget cuts will reduce the capacity of community colleges to offer courses and reduces workload expectations accordingly. Language in budget states legislative intent that reductions in course sections, to the greatest extent possible, be achieved in areas other than basic skills, workforce training, and transfer.

The Chancellor's Office has calculated **preliminary** reductions to each district's revenue and base FTES workload measures for the 2011-12 Fiscal Year, which are attached. These reductions are preliminary because we do not yet have final 2010-11 district workload measures for funded FTES, stability FTES, and restoration FTES. For now, and until we have final 2010-11 workload measures (which will be available at the 2010-11 recalculation in January 2012), we are basing these reductions on each district's funded FTES reported at the 2010-11 Second Principal Apportionment. Final workload reductions will be calculated in January using updated 2010-11 workload data; all other assumptions and inputs for the final calculation will be consistent with the preliminary reductions.

For 2011-12, the state's total funding obligation for all districts, as calculated pursuant to Education Code, equals \$5.850 billion. The State Budget estimates that the community colleges will receive a total

of \$5.537 billion from State General Fund Revenues, Property Tax Revenues, Student Fee Revenues, and Oil & Mineral Revenues in 2011-12. The shortfall in revenues compared to funding obligation equals \$313 million. The \$313 million dollar reduction figure is derived from the \$290 million identified in the budget and the remaining \$23 million stems from a structural deficit caused by the addition of new colleges, new centers and restoration adjustments made in the 2009-10 and 2010-11 fiscal years. Therefore, for this preliminary workload adjustment the Chancellor's Office has reduced each district's estimated Total Computational Revenue (2010-11 P2 TCR, less 2010-11 stability and less each district's basic allocation revenue amount) for 2011-12 by **6.2 percent**.

The Budget Act anticipates scenarios for potential mid-year cuts to the system of \$30 million and \$72 million if certain statewide revenue estimates are not met. It also shows a student fee revenue projection we believe is unrealistic in the amount of \$25 million. Be advised that these revenue impacts are not modeled here, but the Chancellor's Office will provide simulations or will discuss these revenue impacts at the budget workshops next month.

Also, please note that the Chancellor has provided nine, small rural districts with an exemption to the 2011-12 workload reduction. The Chancellor and many of the system's stakeholders believed the state's current fiscal crisis and the severe budget reductions suffered by the community college system in 2009-10, which placed tremendous fiscal stress on smaller, rural community college districts, warranted granting some relief to these institutions. The total dollar amount of the exemption for these small districts is estimated at roughly \$5.7 million and would preserve enrollments for over 1,300 FTES at these nine institutions.

We will spend a good deal of time discussing the workload reductions in more depth at the budget workshops in mid-August, but we wanted to provide this simulation in advance of the workshops knowing this information can be useful to districts now for budget planning purposes. Should you have any immediate questions, please contact either Ed Monroe at 916-327-6226 – [emonroe@cccco.edu](mailto:emonroe@cccco.edu) or Chris Yatooma at 916-324-2564 - [cyatooma@cccco.edu](mailto:cyatooma@cccco.edu).

Attachment

**California Community Colleges  
2011-12 Budget Workshop  
Workload Reduction Detail (Part 1)**

District	Published 2010-11 P2 TCR	Required Correction Before 2011-12 Advance Calculations	Updated 2010-11 P2 TCR	Adjustment for PY Stability	2010-11 Revenue Adjustment Reversal	Estimated Unadjusted Base for 2011-12 Advance	2011-12 Foundation Allocation	2011-12 Unadjusted Base Less Foundation Amount
Allan Hancock	\$48,588,542	-	\$48,588,542	-	-	\$48,588,542	\$5,535,909	\$43,052,633
Antelope Valley	57,427,326	-	57,427,326	-	-	57,427,326	5,535,909	51,891,417
Barstow	14,549,906	-	14,549,906	-	-	14,549,906	3,875,136	10,674,770
Butte	56,848,871	-	56,848,871	-	-	56,848,871	5,535,909	51,312,962
Cabrillo	58,347,756	-	58,347,756	-	-	58,347,756	5,535,909	52,811,847
Cerritos	81,953,204	-	81,953,204	-	-	81,953,204	4,428,727	77,524,477
Chabot-Las Positas	85,565,265	-	85,565,265	-	-	85,565,265	7,196,681	78,368,584
Chaffey	72,228,793	-	72,228,793	-	-	72,228,793	6,643,091	65,585,702
Citrus	55,894,686	-	55,894,686	-	-	55,894,686	4,428,727	51,465,959
Coast	170,842,429	-	170,842,429	-	-	170,842,429	11,071,817	159,770,612
Compton	32,873,314	-	32,873,314	-	-	32,873,314	3,321,545	29,551,769
Contra Costa	148,753,716	-	148,753,716	-	-	148,753,716	11,625,408	137,128,308
Copper Mt.	10,843,332	-	10,843,332	-	-	10,843,332	3,875,136	6,968,196
Desert	38,474,785	-	38,474,785	-	-	38,474,785	3,321,545	35,153,240
El Camino	98,496,692	-	98,496,692	-	(1,107,182)	97,389,510	8,857,454	88,532,056
Feather River	11,207,008	-	11,207,008	-	-	11,207,008	3,875,136	7,331,872
Foothill-DeAnza	156,016,625	-	156,016,625	(7,219,272)	-	148,797,353	9,411,045	139,386,308
Gavilan	27,417,800	-	27,417,800	-	-	27,417,800	3,875,136	23,542,664
Glendale	74,082,750	-	74,082,750	-	-	74,082,750	5,535,909	68,546,841
Grossmont-Cuyamaca	90,135,964	-	90,135,964	-	-	90,135,964	7,196,681	82,939,283
Hartnell	34,695,852	-	34,695,852	(1,503,615)	-	33,192,237	3,598,340	29,593,897
Imperial	35,634,282	-	35,634,282	-	-	35,634,282	3,321,545	32,312,737
Kern	104,091,539	-	104,091,539	-	-	104,091,539	14,116,567	89,974,972
Lake Tahoe	12,581,902	-	12,581,902	-	-	12,581,902	3,875,136	8,706,766
Lassen	12,240,423	-	12,240,423	-	-	12,240,423	3,875,136	8,365,287
Long Beach	101,722,108	-	101,722,108	-	-	101,722,108	6,643,091	95,079,017
Los Angeles	498,695,217	-	498,695,217	-	-	498,695,217	33,215,451	465,479,766
Los Rios	256,883,183	-	256,883,183	-	-	256,883,183	18,822,090	238,061,093
Marin	31,210,360	-	31,210,360	(789,815)	-	30,420,545	4,428,727	25,991,818
Mendocino-Lake	18,372,140	(26,910)	18,345,230	-	-	18,345,230	4,428,726	13,916,504
Merced	49,172,778	-	49,172,778	-	-	49,172,778	5,535,909	43,636,869
Mira Costa	53,481,339	-	53,481,339	-	-	53,481,339	5,535,909	47,945,430
Monterey Peninsula	37,971,688	-	37,971,688	-	-	37,971,688	3,598,340	34,373,348
Mt. San Antonio	134,239,283	-	134,239,283	-	-	134,239,283	5,535,909	128,703,374
Mt. San Jacinto	52,738,725	-	52,738,725	-	-	52,738,725	5,535,909	47,202,816
Napa Valley	30,276,797	-	30,276,797	-	-	30,276,797	4,151,931	26,124,866
North Orange County	157,040,719	-	157,040,719	-	-	157,040,719	8,857,454	148,183,265
Ohlone	42,472,493	-	42,472,493	-	-	42,472,493	4,428,727	38,043,766

**California Community Colleges  
2011-12 Budget Workshop  
Workload Reduction Detail (Part 1)**

District	Published 2010-11 P2 TCR	Required Correction Before 2011-12 Advance Calculations	Updated 2010-11 P2 TCR	Adjustment for PY Stability	2010-11 Revenue Adjustment Reversal	Estimated Unadjusted Base for 2011-12 Advance	2011-12 Foundation Allocation	2011-12 Unadjusted Base Less Foundation Amount
Palo Verde	12,138,099	-	12,138,099	-	-	12,138,099	4,013,534	8,124,565
Palomar	95,707,484	-	95,707,484	-	-	95,707,484	6,643,091	89,064,393
Pasadena Area	106,827,743	-	106,827,743	-	-	106,827,743	6,643,091	100,184,652
Peralta	102,102,396	-	102,102,396	-	-	102,102,396	13,286,180	88,816,216
Rancho Santiago	138,107,664	-	138,107,664	-	-	138,107,664	9,964,636	128,143,028
Redwoods	28,227,541	-	28,227,541	-	-	28,227,541	4,705,522	23,522,019
Rio Hondo	63,860,198	-	63,860,198	-	-	63,860,198	4,428,727	59,431,471
Riverside	133,123,877	-	133,123,877	-	-	133,123,877	10,518,226	122,605,651
San Bernardino	71,768,308	-	71,768,308	-	-	71,768,308	7,196,681	64,571,627
San Diego	194,804,239	-	194,804,239	-	-	194,804,239	16,607,727	178,196,512
San Francisco	164,281,037	1,913,909	166,194,946	-	-	166,194,946	12,179,000	154,015,946
San Joaquin Delta	79,458,176	-	79,458,176	-	-	79,458,176	5,535,909	73,922,267
San Jose-Evergreen	75,438,193	-	75,438,193	-	-	75,438,193	6,643,090	68,795,103
San Luis Obispo	47,932,454	-	47,932,454	-	-	47,932,454	5,535,909	42,396,545
San Mateo	108,408,489	-	108,408,489	-	-	108,408,489	9,964,635	98,443,854
Santa Barbara	75,268,892	-	75,268,892	-	-	75,268,892	6,643,091	68,625,801
Santa Clarita	74,380,542	-	74,380,542	-	-	74,380,542	5,535,909	68,844,633
Santa Monica	107,842,489	-	107,842,489	-	-	107,842,489	6,643,091	101,199,398
Sequoias	46,001,508	-	46,001,508	-	-	46,001,508	5,535,909	40,465,599
Shasta-Tehama-Trinity	38,309,485	-	38,309,485	-	-	38,309,485	3,321,545	34,987,940
Sierra	76,051,925	-	76,051,925	-	-	76,051,925	5,674,307	70,377,618
Siskiyou	15,578,767	-	15,578,767	-	-	15,578,767	3,875,136	11,703,631
Solano	47,561,406	-	47,561,406	-	-	47,561,406	5,535,909	42,025,497
Sonoma	97,949,354	-	97,949,354	-	-	97,949,354	8,027,068	89,922,286
South Orange	136,485,460	-	136,485,460	-	-	136,485,460	7,196,681	129,288,779
Southwestern	77,154,767	-	77,154,767	-	-	77,154,767	5,535,909	71,618,858
State Center	135,100,069	-	135,100,069	-	-	135,100,069	11,071,818	124,028,251
Ventura	131,270,106	-	131,270,106	-	-	131,270,106	11,071,817	120,198,289
Victor Valley	48,177,839	-	48,177,839	-	-	48,177,839	4,428,727	43,749,112
West Hills	29,521,734	-	29,521,734	-	-	29,521,734	6,919,885	22,601,849
West Kern	19,388,657	-	19,388,657	-	-	19,388,657	3,875,136	15,513,521
West Valley-Mission	85,797,774	-	85,797,774	-	-	85,797,774	7,196,681	78,601,093
Yosemite	85,763,148	-	85,763,148	-	-	85,763,148	7,196,681	78,566,467
Yuba	44,419,345	-	44,419,345	-	-	44,419,345	7,750,272	36,669,073
<b>Statewide Total</b>	<b>\$5,848,278,757</b>	<b>\$1,886,999</b>	<b>\$ 5,850,165,756</b>	<b>\$(9,512,702)</b>	<b>\$(1,107,182)</b>	<b>\$ 5,839,545,872</b>	<b>\$507,089,237</b>	<b>\$ 5,332,456,635</b>

## California Community Colleges 2011-12 PRELIMINARY WORKLOAD REDUCTION, JULY 2011

District	2011-12 Base FTES Revenue*	\$313 million workload reduction or 6.2%**	2011-12 Revised Base FTES Revenue	Basic Allocation Revenues	2011-12 Estimated Base Revenue***	FTES Reductions****			
						Credit	Non-Cr	CDCP	Total
Allan Hancock	43,052,633	(2,674,806)	40,377,827	5,535,909	45,913,736	-551.25	-36.94	-17.66	(605.85)
Antelope Valley	51,891,417	(3,223,949)	48,667,468	5,535,909	54,203,377	-705.94	-0.53	0.00	(706.47)
Barstow	10,674,770	-	10,674,770	3,875,136	14,549,906	0.00	0.00	0.00	-
Butte	51,312,962	(3,188,010)	48,124,952	5,535,909	53,660,861	-657.16	-65.80	-2.35	(725.31)
Cabrillo	52,811,847	(3,281,134)	49,530,713	5,535,909	55,066,622	-711.16	-12.68	0.00	(723.84)
Cerritos	77,524,477	(4,816,499)	72,707,978	4,428,727	77,136,705	-1,046.94	-8.12	-4.67	(1,059.73)
Chabot-Las Positas	78,368,584	(4,868,942)	73,499,642	7,196,681	80,696,323	-1,062.23	-7.31	0.00	(1,069.54)
Chaffey	65,585,702	(4,074,757)	61,510,945	6,643,091	68,154,036	-877.60	-25.01	0.00	(902.61)
Citrus	51,465,959	(3,197,516)	48,268,443	4,428,727	52,697,170	-667.85	-52.41	-1.56	(721.82)
Coast	159,770,612	(9,926,348)	149,844,264	11,071,817	160,916,081	-2,162.92	-19.30	0.00	(2,182.22)
Compton	29,551,769	(1,836,014)	27,715,755	3,321,545	31,037,300	-400.22	-3.31	0.00	(403.53)
Contra Costa	137,128,308	(8,519,610)	128,608,698	11,625,408	140,234,106	-1,863.52	-4.72	0.00	(1,868.24)
Copper Mt.	6,968,196	-	6,968,196	3,875,136	10,843,332	0.00	0.00	0.00	-
Desert	35,153,240	(2,184,027)	32,969,213	3,321,545	36,290,758	-438.93	-4.71	-51.81	(495.45)
El Camino	88,532,056	(5,500,386)	83,031,670	8,857,454	91,889,124	-1,204.43	-0.87	0.00	(1,205.30)
Feather River	7,331,872	-	7,331,872	3,875,136	11,207,008	0.00	0.00	0.00	-
Foothill-DeAnza	139,386,308	(8,659,897)	130,726,411	9,411,045	140,137,456	-1,881.58	-9.67	-1.96	(1,893.21)
Gavilan	23,542,664	(1,462,676)	22,079,988	5,535,136	25,955,124	-302.31	-27.22	-2.47	(332.00)
Glendale	68,546,841	(4,258,729)	64,288,112	5,535,909	69,824,021	-798.44	-43.36	-153.15	(994.95)
Grossmont-Cuyamaca	82,939,283	(5,152,914)	77,786,369	7,196,681	84,983,050	-1,119.89	-14.86	0.00	(1,134.75)
Hartnell	29,593,897	(1,838,632)	27,755,265	3,598,340	31,353,605	-401.85	-1.44	-0.09	(403.38)
Imperial	32,312,737	(2,007,550)	30,305,187	3,321,545	33,626,732	-437.27	-2.84	-1.14	(441.25)
Kern	89,974,972	(5,590,032)	84,384,940	14,116,567	98,501,507	-1,222.44	-3.54	-0.03	(1,226.01)
Lake Tahoe	8,706,766	-	8,706,766	3,875,136	12,581,902	0.00	0.00	0.00	-
Lassen	8,365,287	-	8,365,287	3,875,136	12,240,423	0.00	0.00	0.00	-
Long Beach	95,079,017	(5,907,140)	89,171,877	6,643,091	95,814,968	-1,283.17	-6.87	-9.54	(1,299.58)
Los Angeles	465,479,766	(28,919,674)	436,560,092	33,215,451	469,775,543	-6,103.25	-213.45	-146.50	(6,463.20)
Los Rios	238,061,093	(14,790,437)	223,270,656	18,822,090	242,092,746	-3,235.84	-7.07	0.00	(3,242.91)
Marin	25,991,818	-	25,991,818	4,428,727	30,420,545	0.00	0.00	0.00	-
Mendocino-Lake	13,916,504	-	13,916,504	4,428,726	18,345,230	0.00	0.00	0.00	-
Merced	43,636,869	(2,711,104)	40,925,765	5,535,909	46,461,674	-545.46	-33.99	-39.57	(619.02)
Mira Costa	47,945,430	-	47,945,430	5,535,909	53,481,339	0.00	0.00	0.00	-
Monterey Peninsula	34,373,348	(2,135,573)	32,237,775	3,598,340	35,836,115	-448.26	-29.57	-2.53	(480.36)
Mt. San Antonio	128,703,374	(7,996,179)	120,707,195	5,535,909	126,243,104	-1,569.41	-21.44	-239.24	(1,830.09)
Mt. San Jacinto	47,202,816	(2,932,652)	44,270,164	5,535,909	49,806,073	-626.23	-17.32	-8.20	(651.75)
Napa Valley	26,124,866	(1,623,105)	24,501,761	4,151,931	28,653,692	-335.16	-31.45	-2.11	(368.72)
North Orange County	148,183,265	(9,206,441)	138,976,824	8,857,454	147,834,278	-1,772.85	-152.79	-214.82	(2,140.46)
Ohlone	38,043,766	(2,363,612)	35,680,154	4,428,727	40,108,881	-517.79	0.00	0.00	(517.79)
Palo Verde	8,124,565	-	8,124,565	4,013,534	12,138,099	0.00	0.00	0.00	-
Palomar	89,064,393	(5,533,459)	83,530,934	6,643,091	90,174,025	-1,174.00	-13.25	-42.69	(1,229.94)

District	2011-12 Base FTES Revenue*	\$313 million workload reduction or 6.2%**	2011-12 Revised Base FTES Revenue	Basic Allocation Revenues	2011-12 Estimated Base Revenue***	FTES Reductions****			
						Credit	Non-Cr	CDCP	Total
Pasadena Area	100,184,652	(6,224,347)	93,960,305	6,643,091	100,603,396	-1,313.08	-37.72	-39.25	(1,390.05)
Peralta	88,816,216	(5,518,040)	83,298,176	13,286,180	96,584,356	-1,204.65	-6.93	0.00	(1,211.58)
Rancho Santiago	128,143,028	(7,961,366)	120,181,662	9,964,636	130,146,298	-1,391.57	-27.76	-474.28	(1,893.61)
Redwoods	23,522,019	(1,461,394)	22,060,625	4,705,522	26,766,147	-320.06	-0.14	0.00	(320.20)
Rio Hondo	59,431,471	(3,692,403)	55,739,068	4,428,727	60,167,795	-781.81	-41.55	-2.95	(826.31)
Riverside	122,605,651	(7,617,335)	114,988,316	10,518,226	125,506,542	-1,665.71	-4.98	0.00	(1,670.69)
San Bernardino	64,571,627	(4,011,754)	60,559,873	7,196,681	67,756,554	-878.44	-0.66	0.00	(879.10)
San Diego	178,196,512	(11,071,126)	167,125,386	16,607,727	183,733,113	-2,045.04	-143.93	-414.85	(2,603.82)
San Francisco	154,015,946	(9,568,818)	144,447,128	12,179,000	156,626,128	-1,591.60	-204.65	-506.09	(2,302.34)
San Joaquin Delta	73,922,267	(4,592,698)	69,329,569	5,535,909	74,865,478	-1,002.40	-6.17	0.00	(1,008.57)
San Jose-Evergreen	68,795,103	(4,274,154)	64,520,949	6,643,090	71,164,039	-930.96	-2.66	0.00	(933.62)
San Luis Obispo	42,396,545	(2,634,044)	39,762,501	5,535,909	45,298,410	-569.41	-6.17	-5.52	(581.10)
San Mateo	98,443,854	(6,116,193)	92,327,661	9,964,635	102,292,296	-1,335.54	-7.17	0.00	(1,342.71)
Santa Barbara	68,625,801	(4,263,635)	64,362,166	6,643,091	71,005,257	-856.29	-68.36	-51.73	(976.38)
Santa Clarita	68,844,633	(4,277,231)	64,567,402	5,535,909	70,103,311	-919.84	-14.46	-11.95	(946.25)
Santa Monica	101,199,398	(6,287,392)	94,912,006	6,643,091	101,555,097	-1,327.62	-34.65	-9.20	(1,371.47)
Sequoias	40,465,599	(2,514,077)	37,951,522	5,535,909	43,487,431	-542.86	-11.36	-1.50	(555.72)
Shasta-Tehama-Trinity	34,987,940	(2,173,757)	32,814,183	3,321,545	36,135,728	-469.68	-10.83	0.00	(480.51)
Sierra	70,377,618	(4,372,473)	66,005,145	5,674,307	71,679,452	-944.46	-22.29	0.00	(966.75)
Siskiyou	11,703,631	-	11,703,631	3,875,136	15,578,767	0.00	0.00	0.00	-
Solano	42,025,497	(2,610,991)	39,414,506	5,535,909	44,950,415	-571.88	-0.17	0.00	(572.05)
Sonoma	89,922,286	(5,586,759)	84,335,527	8,027,068	92,362,595	-1,110.39	-147.70	-34.83	(1,292.92)
South Orange	129,288,779	-	129,288,779	7,196,681	136,485,460	0.00	0.00	0.00	-
Southwestern	71,618,858	(4,449,590)	67,169,268	5,535,909	72,705,177	-961.31	-19.87	-2.11	(983.29)
State Center	124,028,251	(7,705,720)	116,322,531	11,071,818	127,394,349	-1,676.33	-19.51	0.00	(1,695.84)
Ventura	120,198,289	(7,467,769)	112,730,520	11,071,817	123,802,337	-1,620.48	-25.71	0.00	(1,646.19)
Victor Valley	43,749,112	(2,718,078)	41,031,034	4,428,727	45,459,761	-591.40	-6.72	0.00	(598.12)
West Hills	22,601,849	(1,404,225)	21,197,624	6,919,885	28,117,509	-290.63	-28.25	0.00	(318.88)
West Kern	15,513,521	-	15,513,521	3,875,136	19,388,657	0.00	0.00	0.00	-
West Valley-Mission	78,601,093	(4,883,387)	73,717,706	7,196,681	80,914,387	-1,043.08	-44.41	0.00	(1,087.49)
Yosemite	78,566,467	(4,881,236)	73,685,231	7,196,681	80,881,912	-1,060.19	-5.85	-7.91	(1,073.95)
Yuba	36,669,073	(2,278,204)	34,390,869	7,750,272	42,141,141	-496.71	-3.93	0.00	(500.64)
<b>Total</b>	<b>5,332,456,635</b>	<b>(313,000,000)</b>	<b>5,019,456,635</b>	<b>507,089,237</b>	<b>5,526,545,872</b>	<b>(65,638.77)</b>	<b>(1,826.40)</b>	<b>(2,504.26)</b>	<b>(69,969.43)</b>

\* The 2011-12 workload reductions are calculated off each districts P2 TCR, less any stability and less their basic allocation amount. Removing the basic allocations is a new approach to calculating the workload reduction compared to the 2009-10 reductions. Because we are reducing FTES workload, and not workload tied to basic allocations, we believe this is a more sound approach to calculate workload reduction.

\*\*Every district's revenues are reduced by 6.21% percent. Small districts are exempt from the reductions.

\*\*\* District totals in this column exclude roughly \$10 million in outstanding restoration and other revenue adjustments.

\*\*\*\*This shows the corresponding FTES reductions for all three workload measures. The reductions in each FTES category of is proportional to each district's mix of funded FTES for credit, non-credit and CDCP as certified at the 2010-11 second principal apportionment



## ***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 (see also Exhibit C) are projected at \$135.11 million for fiscal 2011. Key factors include:

#### ***1. State Funding***

**a.** COLA - 0%

**b.** Growth - 0%

**c.** Part-Time Faculty Compensation - The District will receive \$.57 million... the same amount as fiscal '11.

**d.** The State implemented a 6.21% workload reduction resulting in a decline of \$7.62 million to the Districts general apportionment revenue over prior year levels.

The District faces the very real possibility of mid-year general apportionment reductions if State revenue projections are not realized. The reductions will be “triggered” in two phases referred to as Tier 1 and Tier 2. Tier 1 results in a systemwide reduction of \$30 million and a reduction to the District’s general apportionment revenue of approximately \$.73 million, or .5%. Tier 2 could result in a systemwide reduction of \$72 million and a reduction to the District’s general apportionment revenue of approximately \$1.75 million, or 1.3%. In addition, it is likely that the State has overestimated the amount of student enrollment fees by approximately \$25 million. If this occurs, the State will pass through this shortfall to community colleges in the form of a systemwide deficit. For the District, this will result in an additional general apportionment reduction of approximately \$.61 million. All told, the District’s general apportionment revenue is at risk of mid-year reductions totaling approximately \$3.09 million. These potential apportionment reductions are not reflected in this budget proposal.

**e.** Lottery Revenue - \$3.20 million, which is \$.19 million below the prior year actual level.

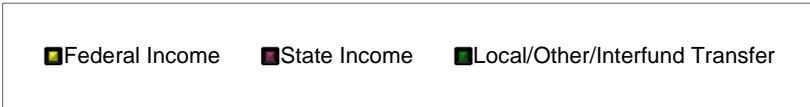
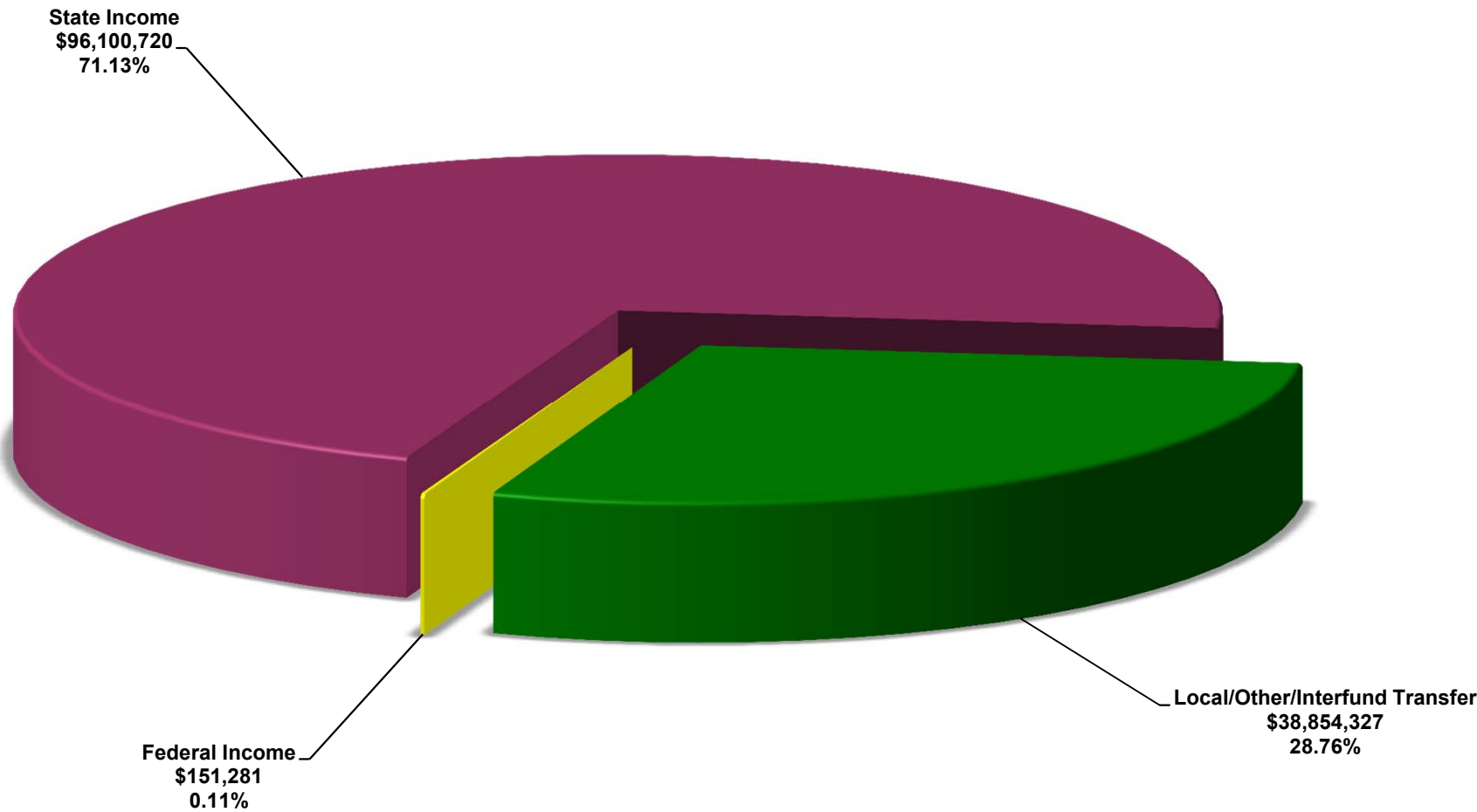
**2. Nonresident Tuition** - \$1.90 million.

**3. Interest Income** - Projected at \$.20 million.

**4. Enrollment Fee Revenue** - Projected at \$7.80 million ... \$.37 million over the prior year actual level to account for the impact of an increase from \$26 per unit to \$36 per unit. It is important to observe that the District retains only 2.0% of these funds, with the remainder becoming a part of State general revenue.

**5. Indirect Cost Recovery Revenue** - Projected at \$.50 million.

**EXHIBIT C**  
**Riverside Community College District**  
**2011-2012 Proposed Budget**  
**Resource 1000 Revenue**



**UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY**  
*(Continued)*

**EXPENDITURES**

Within the funds available for the 2011-2012 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 2011-2012 Resource 1000 budget reflects the following major items (Exhibit D):

**1. Compensation**

- a. Salary - No increases.
- b. Step and column - A \$.72 million increase.
- c. Employee Benefits - An increase of \$2.15 million.
- d. Retirement - An increase to the PERS employer contribution rate from 10.707% to 10.923%. It is important to note that this rate bears watching, as does the STRS rate, due to the precipitous decline in the funded status of these plans.

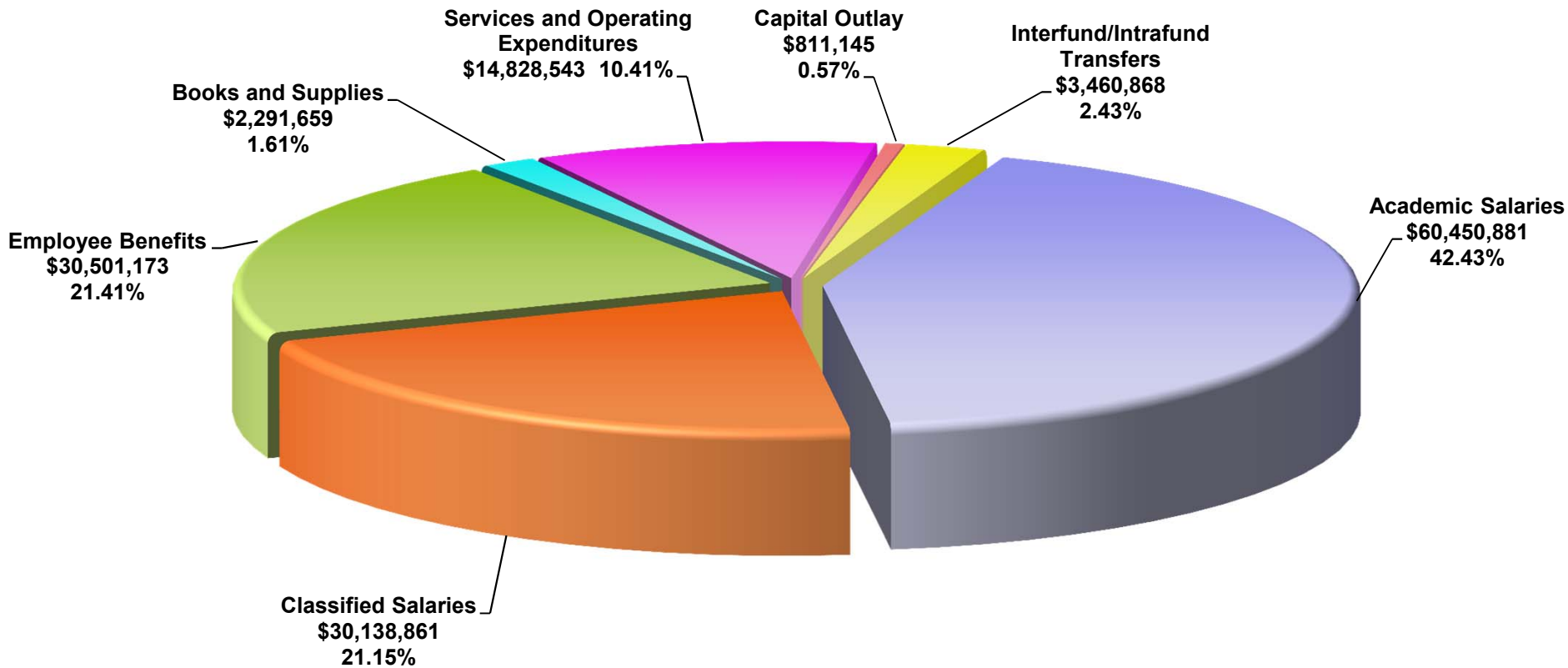
2. Due to continuing revenue stagnation resulting from the national recession, and more specifically, California's continuing budget deficit, the District has responded by: reducing section offerings to realize net budget reductions of \$2.67 million; offering a "Golden Handshake" early retirement incentive as of June 30, 2011 which will net the District approximately \$2.13 million in budget savings in fiscal '12; offering a "Golden Handshake" early retirement incentive as of December 31, 2011 which the District anticipates will net in excess of \$.80 million in fiscal '12 once the number of retirees becomes known after the notification period closes on August 31, 2011; outsourcing the Safety and Police dispatch operation to California State University San Bernardino; instituting management furloughs; reducing short-term temporary and student labor budgets by 20%; reducing catalog and schedule printing budgets by \$.17 million and reducing rents associated with moving operations from March Education Center and March Dental Education Center.

3. A significant amount of activity has occurred relative to positions within the District in response to budget reductions, conversion of short-term temporary positions to permanent positions, and maintaining operations for continuing growth.

**ENDING FUND BALANCE**

The District anticipates an unaudited beginning balance in Resource 1000 of \$13.22 million at July 1, 2011. The District projects an ending balance of \$5.84 million at June 30, 2012. The projected ending balance is below the Board's policy objective of a budgeted ending balance equal to at least 5.0%, of "total available funds. The 5% revenue level equals \$7.48 million. A component of the budget balancing strategies approved by the Board of Trustees for fiscal '12 was to temporarily lower the reserve requirement from 5% to 3%. A 3% reserve equals \$4.47 million. The projected ending balance exceeds the 3% reserve level. The reader is also referred to the "Looking Ahead" section later in this budget narrative.

**EXHIBIT D (continued)**  
**Riverside Community College District**  
**2011-2012 Proposed Budget**  
**Resource 1000 Expenditures**



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

## **BUDGET ALLOCATION MODEL**

Exhibit D provides an overview of the Resource 1000 expenditure budget. The proposed budget was prepared using the principles of the Budget Allocation Model (BAM). The 2011-2012 Resource 1000 budget includes the following key BAM components (please also see Exhibit E):

### **1. TOTAL AVAILABLE FUNDS (TAF)**

Total Available Funds of \$148.32 million, consisting of a projected unaudited beginning balance of \$13.22 million and current year revenues of \$135.11 million. Estimated general apportionment revenues were calculated assuming base, credit full-time equivalent students (FTES) of 25,144.89 funded at \$4,564.83/FTES and non-credit FTES of 75.15 funded at \$2,744.99/FTES:

### **2. CONTINGENCY RESERVE**

In accordance with the Board's authorization of a budgeted ending balance equal to at least 3% of TAF, \$5.84 million has been provided as component of the budget balancing strategy.

### **3. DISTRICT INTERFUND TRANSFERS**

Historically, the District's General Operating Resource has supported various programs accounted for in other Funds and Resources. The budget proposal includes \$1.07 million of general operating fund support to backfill Resource 1190 for significant categorical program funding reductions that occurred in fiscal '10. These amounts have been allocated to the various categorical programs in Resource 1190 requiring backfill after reducing expenditure budgets by 16% over a two year period. The following District interfund and intrafund transfers have been provided:

#### **General Operating Resource Support**

Fund 41, Resource 4130 - La Sierra Capital	\$ 678,000
Fund 61, Resource 6100 - Health and Liability	250,000
Fund 11, Resource 1190 - Grants and Categorical Programs:	
Categorical Funding Reduction Backfill	\$1,068,618
DSP&S Match	665,157
Federal Work Study	<u>239,280</u>
Fund 11, Resource 1110 - Bookstore (contractor operated)	(171,169)
Fund 11, Resource 1090 - Performance Riverside	<u>730,982</u>
Total General Operating Resource Support	<u>\$ 3,460,868</u>

### **4. NEW DISTRICT AND COLLEGE PROGRAMS AND INITIATIVES**

There are no new District and college programs and initiatives funded for FY 2011-12.

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

**5. SET ASIDE FOR NEW POSITIONS**

The following new positions have been provided:

**Riverside**

Aquatics Special Event Supervisor - Professional Expert	\$ 31,828
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**Norco**

Speech Communication Instructor	\$115,574	
Director, Student Financial Services	<u>136,485</u>	
Total Norco		252,059

**Moreno Valley**

Administrative Assistant III		<u>31,587</u>
Total New Positions		<u>\$ 315,474</u>

**6. SMALL COLLEGE FACTOR**

There is no Small College Factor to allocate in FY 2011-12.

**7. ENROLLMENT EFFICIENCY INCENTIVE**

Enrollment Efficiency Incentives for prior years have been calculated, but have not been funded due to current adverse economic conditions.

**8. OPERATING COSTS FOR NEW FACILITIES**

**Nursing/Sciences Building**

Positions	\$134,423	
Maintenance Supplies	42,064	
Custodial Supplies	20,000	
Utilities	<u>173,513</u>	
Total Nursing/Sciences Building		\$ 370,000

**Moreno Valley College Network Operations Center**

Custodial Supplies	\$ 10,000	
Maintenance Supplies	20,000	
Utilities	<u>90,000</u>	
Total Moreno Valley College Network Operations Center		<u>120,000</u>
Total Operating Costs for New Facilities		<u>\$ 490,000</u>

**9. REMAINING ALLOCATION INCREMENT/DISTRICT OFFICE/DISTRICT SUPPORT SERVICES**

There is no Remaining Allocation Increment or District Office/District Support Services allocation in fiscal '12.

**10. BASE EXPENDITURE BUDGET ADJUSTMENTS**

The following adjustments have been made to the colleges, District Support Services (DSS), and District Office (DO) base expenditure budgets:

<b>Description</b>	<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>	<b>TOTAL</b>
Position reclassifications, professional growth, reassignments to/from other Resources	\$ 124,929	\$ 35,361	\$ (14,724)	\$ (25,462)	\$ -	\$ 120,104
Position step and column adjustments	152,664	151,733	338,144	69,590	6,102	718,233
Employee benefit adjustments	401,627	290,911	890,861	296,771	336,258	2,216,428
Board of Trustees election cost	-	-	-	-	(660,000)	(660,000)
Adj for CSEA President backfill, Prop 20 Lottery, Student Ins, CCLC membership, leases, other	(43,572)	(58,194)	(108,358)	(102,896)	161,908	(151,112)
Part-Time Faculty Student Learning Outcomes Training (MOU)	-	-	-	-	(160,608)	(160,608)
Riverside Strategic Planning – Accreditation	-	-	(100,000)	-	-	(100,000)
Resource change for Liability Coverage	-	-	-	(461,043)	-	(461,043)
Enrollment/Schedule Reductions	(1,133,051)	(626,806)	(1,859,108)	-	953,261	(2,665,704)
District reorganization and restructuring	112,217	181,945	(281,983)	(108,530)	(89,387)	(185,738)
Postage and Printing Savings	-	-	-	(283,428)	-	(283,428)
20% Reduction in Short Term Hourly	(70,527)	(29,832)	(185,573)	(24,943)	(2,738)	(313,613)
Management Furloughs	(41,101)	(34,960)	(75,917)	(80,573)	(15,165)	(247,716)
March Education Dental and MEC Rent	(103,950)	-	(79,126)	-	-	(183,076)
Frozen position budget reductions	(909,825)	(534,323)	(3,006,040)	(783,041)	(188,126)	(5,421,355)
Golden Handshake obligation	70,751	78,717	238,284	70,304	300,000	758,056
Adjustments for new and existing contracts	<u>-</u>	<u>47,729</u>	<u>14,801</u>	<u>-</u>	<u>190,000</u>	<u>252,530</u>
<b>TOTALS</b>	<b>\$ (1,439,838)</b>	<b>\$ (497,719)</b>	<b>\$ (4,228,739)</b>	<b>\$ (1,433,251)</b>	<b>\$ 831,505</b>	<b>\$ (6,768,042)</b>

## Exhibit E

### Riverside Community College District Budget Allocation Model - Final Budget FY 2011-2012

#### Revenue

Contingency from 2010-2011	\$	8,729,056
Increase in Expected 2010-2011 Revenue		13,152
Unspent DO/DSS 2010-2011 Expenditure Budget		995,621
Unspent Riverside City College 2010-2011 Expenditure Budget		1,535,829
Unspent Norco College 2010-2011 Expenditure Budget		1,080,228
Unspent Moreno Valley College 2010-2011 Expenditure Budget		<u>863,363</u>
Unaudited Beginning Balance, July 1, 2011	\$	13,217,249
Projected 2011-2012 Revenue		<u>135,106,328</u>
Total Available Funds (TAF)		<u>148,323,577</u>
Less, Contingency Reserve (Board Authorized at 3% or more)	(5,840,447)	
Less, District Interfund/Intrafund Transfers	(3,460,868)	
Less, New District/College Program/Initiatives	-	
Less, Operating Costs for New Facilities	(490,000)	
Set-Aside for New Positions/PT Faculty Growth	<u>(315,474)</u>	
		<u>(10,106,789)</u>
Total Available Funds for Allocation (TAFA)	<u>\$</u>	<u><u>138,216,788</u></u>

#### Allocation Increment

2010-2011 Base Expenditure Budget	\$	144,984,830
2011-2012 TAFA		<u>138,216,788</u>
Allocation Increment		<u>(6,768,042)</u>
Less, Base Budget Adjustments	6,768,042	
Less, Small College Factor	-	
Less, Enrollment Efficiency Incentive	-	
Less, District Office/District Support Services	<u>-</u>	
Less, BAM Components		<u>6,768,042</u>
Remaining Allocation Increment/Base Expenditure Reductions	<u>\$</u>	<u><u>-</u></u>

#### Expenditures

	Moreno Valley	Norco	Riverside	DSS	DO	Total
FY 2010-2011 Base Expenditure Budget	\$ 28,500,334	\$ 22,230,398	\$ 67,878,970	\$ 22,809,826	\$ 3,565,302	\$ 144,984,830
Base Budget Adjustments	(1,439,838)	(497,719)	(4,228,739)	(1,433,251)	831,505	(6,768,042)
New Facilities	120,000	-	370,000	-	-	490,000
New District/College Program/Initiatives	-	-	-	-	-	-
New Positions/PT Faculty Growth	31,587	252,059	31,828	-	-	315,474
District Office/District Support Services	-	-	-	-	-	-
Small College Factor	-	-	-	-	-	-
Enrollment Efficiency Incentive	-	-	-	-	-	-
Base Expenditure Budget FY 2011-2012	<u>\$ 27,212,083</u>	<u>\$ 21,984,738</u>	<u>\$ 64,052,059</u>	<u>\$ 21,376,575</u>	<u>\$ 4,396,807</u>	<u>\$ 139,022,262</u>
% of Base Budget	<u>19.57%</u>	<u>15.81%</u>	<u>46.07%</u>	<u>15.38%</u>	<u>3.16%</u>	<u>100.00%</u>
\$ Increase (Decrease) to PY Base Budget	<u>\$ (1,288,251)</u>	<u>\$ (245,660)</u>	<u>\$ (3,826,911)</u>	<u>\$ (1,433,251)</u>	<u>\$ 831,505</u>	<u>\$ (5,962,568)</u>
% Increase/-Decrease to PY Base Budget	<u>-4.52%</u>	<u>-1.11%</u>	<u>-5.64%</u>	<u>-6.28%</u>	<u>23.32%</u>	<u>-4.11%</u>



## ***OTHER DISTRICT RESOURCES***

### ***OTHER RESOURCES***

Other District “Resources” reflected in the budget are:

1050 Parking – Restricted  
1070 Student Health – Restricted  
1080 Community Education  
1090 Performance Riverside  
1110 Bookstore (Contractor operated)  
1170 Customized Solutions  
1180 Redevelopment Pass-Thru – Restricted  
1190 Grants and Categorical Programs – Restricted  
3200 Food Services  
3300 Child Care  
4100 State Construction and Scheduled Maintenance  
4120 Non-State Funded Capital Outlay Projects  
4130 La Sierra Capital  
4160 General Obligation Bond Funded Capital Outlay Projects  
4170 2010D Capital Appreciation Bonds  
4180 2010D Build America Bonds  
6100 Health and Liability Self-Insurance  
6110 Workers’ Compensation Self-Insured  
Student Federal Grants  
State of California Student Grants  
ASRCCD

Additionally, the following should be observed as regards Other District Resources:

**1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citation fines. These revenues are used to support parking operations, maintain parking lots and partially support the College Safety and Police department, which receives funding from both this Resource as well as Resource 1000. The budget reflects the impact of outsourcing the police dispatch operation to California State University, San Bernardino. The budget proposal provides for \$2.9 million of total available funds and an ending balance above the 5.0% target.

**2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a healthy contingency reserve, reflecting total available funds of \$3.7 million and a projected ending balance of \$1.8 million, while providing increased services to students. An increase in the Health Service fee is being contemplated at the time of this writing but is not included in the budget proposal.

**3. Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education begins the year with a cumulative deficit of \$.05 million and is anticipated to end fiscal '12 with a positive ending balance of \$.04 million. Staff will need to monitor this Resource closely throughout fiscal '12, to ensure revenue projections are realized. The Community Education program relocated to the City of Corona in FY 2010-11.

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

**4. Resource 1090, Performance Riverside** - Performance Riverside ended fiscal '11 with an accumulated deficit of \$.78 million. The prior year accumulated deficit of \$.73 million will be eliminated in fiscal '12 by way of an interfund transfer from Resource 4130 - La Sierra Capital. This interfund transfer will be paid back by the general fund in subsequent years. Riverside City College staff will continue to monitor this fund closely throughout fiscal '12, as it remains under an express order that operational expenditures must remain within the resources generated.

**5. Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three campuses. These bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes an interfund transfer of \$.32 million to Food Services (Resource 3200), and an intrafund transfer of \$.17 million to Resource 1000. Sales activity in this area will need to be monitored closely as competition, increased rentals, technological advances and the recession have caused commissions to drop by 37.7% from FY 2007-2008 through FY 2010-2011 and are expected to decline further in fiscal '12.

**6. Resource 1170, Customized Solutions** - This Resource was established to isolate the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The budget proposal provides for total available funds of \$.27 million and an ending balance of \$.15 million.

**7. Resource 1180, Redevelopment Pass-Thru** - The Resource 1180 expenditure budget provides; consulting services relative to existing redevelopment agreements; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; and funds for the Citrus Belt Savings and Loan Building Remodel project that will house the Miné Okubo Center for Social Justice.

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

In 2009-2010, the State reduced funding for categorical programs by 32% to 62% depending on the program. The State provided backfill for those reductions from Federal Stimulus funds in the amount of \$454,608 and \$73,430 in FY's 2009-2010 and 2010-2011, respectively. All Federal Stimulus funding has been eliminated. The District backfills categorical programs by annually transferring \$1.35 million from Resource 1000.

**9. Resource 3200, Food Services** - The Food Services Resource accounts for food service and catering activities for all three campuses. As mentioned previously, an interfund transfer in the amount of \$.32 million from the Bookstore (Resource 1110) is provided, down from \$.43 million in the prior year. New food service facilities at Norco and Moreno Valley opened in fiscal '11. Staff will need to monitor this fund closely in fiscal '12, as declining bookstore commissions and enrollment, stagnant sales, and increasing costs have resulted in significant financial pressure.

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

**10. Resource 3300, Child Care** - The District operates childcare programs at three locations. A third party child care provider began operations in FY 2010-2011 at the Stoke Innovative Learning Center. Declining enrollment and revenue, and increasing costs have created severe fiscal pressures that will require close monitoring of this resource throughout the year.

**11. Resource 4100, State Construction and Scheduled Maintenance** - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. The State eliminated Scheduled Maintenance and Hazardous Substances funding for fiscal years 2009-2010 through 2011-2012. The District's Scheduled Maintenance match requirements in prior years were funded from Measure C funds in Resource 4160. The budget proposal includes \$5.3 million and \$4.6 million for completion of the Nursing Sciences Building and the RCC Wheelock Gymnasium Seismic Retrofit project, respectively.

**12. Resource 4120, Non-State Funded Capital Outlay Projects** - This Resource is used to record revenue and expenditures associated with capital outlay projects funded from local and federal sources.

**13. Resource 4130, La Sierra Capital** - The expenditure budget here is being used for development of the Riverside School of the Arts (RSA). In this regard, \$2.3 million was initially allocated for RSA planning and working drawings. Remaining funds from this allocation in the amount of \$1.3 million are budgeted for fiscal '12. This Resource has loaned the general fund \$1.6 million to pay off the Major Gifts Campaign debt and fund Performance Riverside's accumulated deficit.

**14. Resource 4160, General Obligation Bond Funded Capital Outlay Projects** - This fund was established to account for funds derived from the issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F).

**15. Resource 4170, 2010D Capital Appreciation Bonds** - This fund was established to account for the capital appreciation bond proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F).

**16. Resource 4180, 2010D Build America Bonds** - This fund was established to account for the Build America Bonds proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F). Build America Bonds were authorized as part of the American Recovery and Reinvestment Act of 2009. The District receives cash subsidies from the United States Treasury equal to 35% of the annual interest payable on these bonds, effectively lowering the cost of borrowing.

**17. Resource 6100, Health and Liability Self-Insurance** - This Self-Insurance fund covers the District's indemnity health and liability self-insurance programs. The indemnity program continues to experience increases in claims; however, financial reserves have been maintained to meet projected future self-insured health and liability claims.

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

***18. Resource 6110, Workers' Compensation Self-Insurance*** - The workers' compensation rate remains unchanged in the budget proposal, at .0157, for fiscal '12. Workers' compensation income is derived from the .0157 funding rate charged to all budgets with salary accounts. Sufficient financial resources have been maintained to meet projected future workers' compensation claims.

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

**Exhibit F**

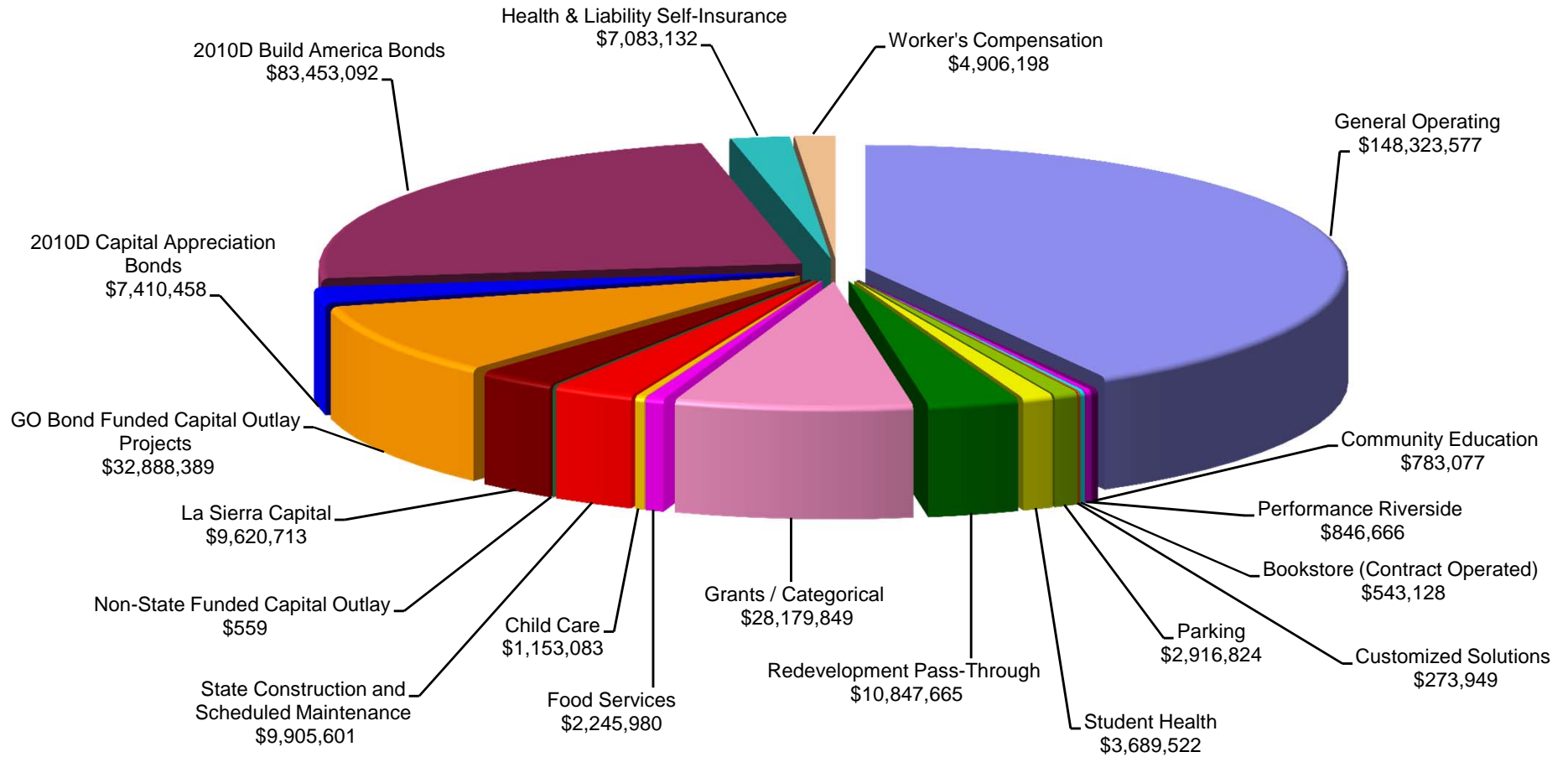
**Riverside Community College District  
2011-2012 Final Budget  
Measure C Projects - (Resources 4160, 4170 and 4180)**

<b>Project Description</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 47,574	\$ 424,943	\$ 163,688	\$ 170,138	\$ 806,343
District Network Upgrades	36,637	-	3,356	4,553	44,546
Nursing/Sciences Building	-	5,456,896	-	-	5,456,896
Scheduled Maintenance	99,120	573,059	262,975	354,480	1,289,634
Student Academic Services	-	-	-	4,074,980	4,074,980
Industrial Technology	-	-	579,453	-	579,453
Wheelock Gym Seismic Retrofit	-	5,186,286	-	-	5,186,286
Food Services Remodel Project	-	-	-	897,664	897,664
Stokoe Innovative Learning Center	-	254,195	-	-	254,195
Learning Gateway Building	-	-	-	26,882,225	26,882,225
Student Support Center	-	-	4,290,842	-	4,290,842
Modular Redistribution Projects	-	42,147	-	42,696	84,843
Physical Life Science Secondary Effects	-	1,500	-	-	1,500
Logic Domain	553	4,941	1,903	1,978	9,375
Network Operations Centers	-	-	15,870,134	2,942,995	18,813,129
Aquatics Project	-	229,092	-	-	229,092
Soccer Field	-	-	96,158	-	96,158
Quad Basement Remodel	-	398,836	-	-	398,836
Black Box Theater	-	750,795	-	-	750,795
March Dental Education Center	-	-	-	5,765,377	5,765,377
ADA Transition Plan	6,163,108	3,750	3,750	3,750	6,174,358
Norco Secondary Effects	-	-	12,572,683	-	12,572,683
Utility Infrastructure	6,531,215	4,259	4,468	3,732	6,543,674
Moreno Valley Science Laboratories Remodel	-	-	-	356,575	356,575
Interim Parking Lease	-	82,996	-	-	82,996
Moreno Valley Safety and Site Improvement	-	-	-	180,173	180,173
Norco Safety and Site Improvement	-	-	796,602	-	796,602
Ben Clark Public Safety Training Center Status Project	-	-	-	38,375	38,375
Cosmetology	-	3,000	-	-	3,000
Alumni Carriage House	110,318	-	-	-	110,318
IT Audit	5,501,394	-	-	-	5,501,394
Culinary Arts / District Office Building	11,212,081	11,212,080	-	-	22,424,161
Nursing Portables	-	-	-	595,357	595,357
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2010 IPP / FPP	44,911	401,152	154,524	160,613	761,200
District Design Standards	144,500	-	-	-	144,500
Student Services Workforce Building	-	142,000	-	-	142,000
Master Plan Update	61,600	-	-	-	61,600
Swing Space Market Street	354,511	-	-	-	354,511
Ground Water Monitoring Wells	-	-	95,505	-	95,505
Project Contingency	3,415,500	-	-	-	3,415,500
Program Reserve	10,699,306	-	-	-	10,699,306
DSA Project Closures	69,340	-	-	-	69,340
<b>Totals</b>	<b>\$ 44,494,618</b>	<b>\$ 25,198,277</b>	<b>\$ 34,906,191</b>	<b>\$ 42,486,211</b>	<b>\$ 147,085,297</b>
Amount to be Funded from Future Measure C Issuance					(29,395,430)
<b>Total Expenditure Budget</b>					<b>\$ 117,689,867</b>

## ***BUDGET SUMMARY***

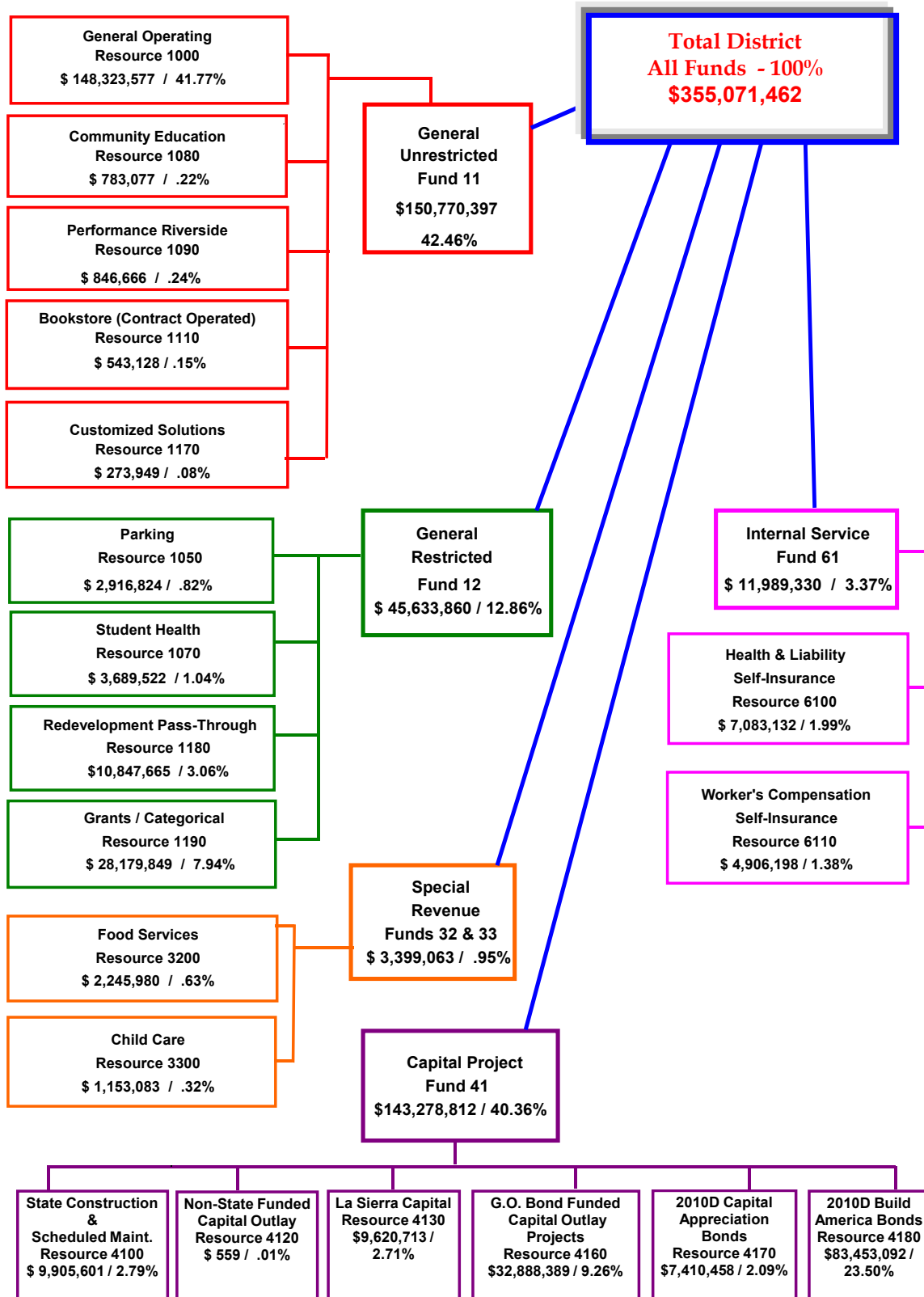
Exhibit G presents the total RCCD budget proposal for FY 2011-12 in graphical and schematic formats to provide the reader with a good sense of the scale and scope of the District's total budget for fiscal '12.

**EXHIBIT G**  
**Riverside Community College District**  
**2011-2012 Proposed Budget**  
**Total Available Funds**



General Operating	Community Education	Performance Riverside
Bookstore (Contract Operated)	Customized Solutions	Parking
Student Health	Redevelopment Pass-Through	Grants / Categorical
Food Services	Child Care	State Construction and Scheduled Maintenance
Non-State Funded Capital Outlay	La Sierra Capital	GO Bond Funded Capital Outlay Projects
2010D Capital Appreciation Bonds	2010D Build America Bonds	Health & Liability Self-Insurance
Worker's Compensation		

**Exhibit G (continued)**  
**Riverside Community College District**  
**Fund Schematic - Total Available Funds**  
**FY 2011-2012 Proposed Budget**





**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS**  
**2011-2012**

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2010-2011</u>	<u>Final Budget</u> <u>2011-2012</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 155,919,148	\$ 148,323,577
1080 Community Education	635,110	783,077
1090 Performance Riverside	190,709	846,666
1110 Bookstore (Contract-Operated)	849,129	543,128
1170 Customized Solutions	<u>227,573</u>	<u>273,949</u>
Total Unrestricted General Funds	<u>157,821,669</u>	<u>150,770,397</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,771,304	2,916,824
1070 Student Health	3,712,740	3,689,522
1180 Redevelopment Pass-Through	10,781,122	10,847,665
1190 Grants and Categorical Programs	<u>29,935,300</u>	<u>28,179,849</u>
Total Restricted General Funds	<u>47,200,466</u>	<u>45,633,860</u>
Total General Funds	<u>205,022,135</u>	<u>196,404,257</u>
 <u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200 Food Services	2,873,574	2,245,980
3300 Child Care	<u>1,383,386</u>	<u>1,153,083</u>
Total Special Revenue Funds	<u>4,256,960</u>	<u>3,399,063</u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2011-2012**

<u>Fund / Resource</u>	<u>Adopted Budget 2010-2011</u>	<u>Final Budget 2011-2012</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	40,044,855	9,905,601
4120 Non-State Funded Capital Outlay Projects	1,662,628	559
4130 La Sierra Capital	12,424,957	9,620,713
4160 General Obligation Bond Funded Capital Outlay	158,649,003	32,888,389
4170 2010D Capital Appreciation Bonds	-	7,410,458
4180 2010D Build America Bonds	-	83,453,092
Total Capital Projects Funds	<u>212,781,443</u>	<u>143,278,812</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Health and Liability Self-Insurance	6,892,954	7,083,132
6110 Workers Compensation Self Insurance	<u>2,606,571</u>	<u>4,906,198</u>
Total Internal Service Funds	<u>9,499,525</u>	<u>11,989,330</u>
<b>Total District Funds</b>	<b><u>\$ 431,560,063</u></b>	<b><u>\$ 355,071,462</u></b>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 36,193,303	\$ 49,337,725
State of California Student Grants	<u>2,000,000</u>	<u>2,000,000</u>
Total Student Financial Aid Accounts	<u>38,193,303</u>	<u>51,337,725</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,630,035</u>	<u>1,694,561</u>
<b>Total Expendable Trust and Agency</b>	<b><u>\$ 39,823,338</u></b>	<b><u>\$ 53,032,286</u></b>
<b>Grand Total</b>	<b><u>\$ 471,383,401</u></b>	<b><u>\$ 408,103,748</u></b>

## ***LOOKING AHEAD***

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

We are now entering the fourth year of significant economic decline. It has left the private sector and all levels of government battered and bruised. In particular, the California State Budget is in serious disrepair. The near term outlook in that regard is decidedly gloomy, and economic recovery seems at least three years off, if not until the next decade.

In an immediate sense, we are looking at the very real possibility of negative budget actions on the part of the State. We have been forewarned about what will happen if up to \$4.0 billion in State revenue (let's call this "11<sup>th</sup> hour revenues" since this sum was added to the State budget at the last minute) does not materialize... a 28% mid-year increase in the student enrollment fee and up to \$102 million in additional system-wide budget reductions along with further reductions in funded FTES. While it is possible that some or all of this proverbial "budget can" will be kicked down the road, such action would merely buy another six months or so of relief. December, when the State assesses this situation... and the build up to that reckoning... bear watching.

Unfortunately, that's not the worst of it. There's another \$6.6 billion in projected State revenue at risk. \$3.6 billion was added to 2011-2012 revenues in the State's May Revise budget to reflect an unanticipated bump in 2010-2011 revenues. Okay, fair enough to extend this sum forward into the following year, but the State went above and beyond that by adding another \$3.0 billion in projected revenue, as though the \$3.6 billion will somehow nearly double in 2011-2012. All-in-all, it is suggested here that the State's true revenue risk is \$10.6 billion, the \$6.6 billion mentioned above plus the \$4.0 billion in "11<sup>th</sup> hour revenues". That's a mighty big "budget can" to kick down the road. It makes one's foot hurt even thinking about it.

In fighting through this budgetary morass, RCCD, on the heels of becoming a three-college district, has had to accommodate some \$46 million in budget problems during the three-year period FY 2009-2010 through FY 2011-2012. How has this been accomplished? Through increasingly tight operating budgets, reductions in class sections, significant cuts in equipment replacement... and the list could go on. Hourly teaching and support budgets have been cut. Fifty-three (53) positions have been frozen since July 1, 2009. Three-thirty (33) faculty and staff members left via last year's early retirement incentive offering. Another thirty-two (32) faculty and staff members left as of June 30, 2011, by accepting the current early retirement incentive, and we may see as many as another twenty (20) accepting the mid-year offer. That's one-hundred thirty-eight (138) permanent employees over a three-year period... and with a hiring freeze continuing in effect.

How do we hold on? That is a fundamental question. We are also seeing a concomitant deterioration of our budget in Resources other than the major operating fund, Resource 1000. Bookstore revenues are down substantially, in large part due to changes in the industry (think Borders). We're trying to expand food service operations in the eye of this fiscal hurricane, when food services, especially in community colleges, is always a dicey proposition. Enrollment

## *LOOKING AHEAD (continued)*

reductions negatively affect these Resources as well as others such as Parking and the Child Centers. Additionally, whereas we continue to do well in securing grants, grant funding does not fully cover indirect costs which reside in the District's budgetary core... and as this core becomes ever smaller, the levels of grant activity we have attained may be difficult to sustain. In that regard, it should also be observed that the availability of grant funding may lessen in coming years at both the State and Federal levels as they grapple with their own budgetary and debt issues.

Additionally, the prospects for FY 2012-2013 are not good. As suggested herein, the State's budget situation is likely to deteriorate. Further, our budgetary problems are three fold. We must confront decreasing budgets from the State. We must confront built-in cost escalation in our expenditure budgets, most of which were introduced in better times. And, we must redress a budgetary imbalance whereby ongoing budget issues are being addressed by one-time budget solutions.

A "Solutions Sustainability Analysis" (Exhibit H) was prepared several months ago to assist the District in assessing this situation. Some \$8.30 million of our \$18.41 million budget problem for FY 2011-2012 was solved via the use of one-time funding. Additionally, interfund borrowing... which is essentially a one-time solution, since the loan must be repaid... was used to solve one-time budget problems for fiscal '12 and another \$3.9 million was used in the previous fiscal year (i.e. front loading golden handshake savings). When one looks at the combination of one-time solutions, interfund loan repayments, annual State budget cutting and cost escalation factors (e.g. new space to maintain, contractual agreements, etcetera), it is easy to surmise that the overall budget problem confronting RCCD is not the annual problem upon which we typically focus our attention. Rather, it should be the budgetary hole into which we have fallen, that accumulation of annual budget problems, which must be recognized, acknowledged and addressed.

Obviously, this is not pleasant reading. Obviously, none of us are engaged in this great undertaking of community college education to tear it down through negative budget actions year after year. As we proceed, we must thus keep three things in mind. First, we must not engage in internal budget warfare.

Second, we must look down the road. What's our plan? Do we remain in reactive mode, trying to withstand each year's budgetary storm to then merely fight again from an increasingly inferior position in the following year? Or do we engage in bold deliberation about where we are headed and what kind of organization we wish to become? At essence, here, we must address how we can best serve our students and communities over the next five-to-ten years given prevailing conditions, and conditions over which, at the moment, we seemingly have little control.

Finally and directly related to the deliberation mentioned above, we must look the future squarely in the face and ask whether our mission will be fundamentally altered. We're already seeing discussions at the State level about who we will serve, what courses we will offer, higher enrollment fees and more.

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

Will we become emaciated versions of our former selves? Will we become “State-assisted” institutions as we’ve already seen in the UC and CSU? Will we experience significant restructuring, voluntarily or involuntarily, where we bear little resemblance to what we once were? How do we become masters of our destiny in this kind of environment? The State is bringing up these questions in a reactive mode, spurred on by its effort to resolve its budget crisis. Little thought seems to be given to what the true role of the community colleges should be in terms of workforce and community development and the education of our young people who are coming out in droves from our high schools underprepared.

The State tends to go with “one size fits all” solutions. That’s not good enough. That doesn’t ensure that we can be responsive to the needs of our communities. So, how do we seize the high ground here to ensure that the residents of our District have the kind of community college education that they truly need and want? That may soon become the question.

**FY 2012-2013 PROJECTED BUDGET PROBLEM  
SOLUTIONS SUSTAINABILITY ANALYSIS**

# FY 2011-2012 Budget Planning As of February 23, 2011

## Solutions Sustainability Analysis

**Question:** To what extent will the FY 2011-12 projected budget problem, though solved in the short term, continue into FY 2012-13?

▪ One-Time Only Solutions	\$ 8.30
▪ One-Time Solutions for One-Time Problems	1.63
▪ Ongoing “Base” Solutions	<u>8.48</u>
Total Solutions	<u>\$ 18.41</u>

# FY 2011-2012 Budget Planning As of February 23, 2011

## Solutions Sustainability Analysis (continued)

### FY 2012-13 Projection

	<u>Best Case</u>	<u>Middle Case</u>	<u>Worst Case</u>
Current Projection	\$ (1.88) <sup>1</sup>	\$ (7.65) <sup>2</sup>	\$(11.18) <sup>3</sup>
Exclude STRS	<u>      -</u>	<u>   1.88</u>	<u>   3.75</u>
Revised Projection	\$ (1.88)	\$ (5.77)	\$ (7.43)
Prior-Year One-Time Solutions	<u>  (8.30)</u>	<u>  (8.30)</u>	<u>  (8.30)</u>
Projected Budget Problem, Fiscal Year 2012-13	\$ <u>(10.18)</u>	\$ <u>(14.07)</u>	\$ <u>(15.73)</u>

<sup>1</sup> Assumes \$5.94m in New State Funding

<sup>2</sup> Assumes \$1.67m in New State Funding

<sup>3</sup> Assumes No New State Funding



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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 13,217,249
Federal Income	\$ 151,281	
State Income	96,100,720	
Local Income	36,725,345	
Other Income	513,000	
Interfund Transfers	<u>1,615,982</u>	
Total Income		<u>135,106,328</u>
Total Available Funds (TAF)		<u>\$ 148,323,577</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 60,450,881
2000	Classified Salaries	30,138,861
3000	Employee Benefits	30,501,173
4000	Books and Supplies	2,291,659
5000	Services and Operating Expenses	14,828,543
6000	Capital Outlay	811,145
7300	Interfund Transfers	928,000
8999	Intrafund Transfers	<u>2,532,868</u>
	Total Expenditures	142,483,130
7900	* Contingency / Reserves	<u>5,840,447</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 148,323,577</u>

\* The Resource 1000 Contingency was calculated by taking into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1117).

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8160 Veterans Education Administration	\$ 5,103	\$ 6,419	\$ 5,649	\$ 5,600
8150 Student Financial Aid Administration	126,259	138,844	158,627	145,681
8120 Higher Education Act	1,070	-	-	-
8130 Workforce Investment Act	-	904	-	-
8190 Other Federal Revenue / ARRA Stimulus	-	515,937	58,361	-
<b>Total 1.0</b>	<b><u>132,432</u></b>	<b><u>662,104</u></b>	<b><u>222,637</u></b>	<b><u>151,281</u></b>
<b>2.0 State Income</b>				
8611 State General Apportionment	90,807,273	92,887,217	99,393,406	91,636,542
8615 Enrollment Fee Waiver Administration	94,691	107,798	164,710	164,000
8619 Part Time Faculty Insurance & Office Hours	139,830	22,307	61,177	60,700
8619 Part Time Faculty Compensation	1,160,915	568,878	568,878	568,878
8671 Homeowner Property Tax Relief	459,717	459,634	468,039	470,600
8681 State Lottery	3,147,254	3,745,860	3,388,628	3,200,000
8685 State Mandated Cost Reimbursement	-	-	548,390	-
<b>Total 2.0</b>	<b><u>95,809,679</u></b>	<b><u>97,791,693</u></b>	<b><u>104,593,228</u></b>	<b><u>96,100,720</u></b>
<b>3.0 Local Income</b>				
881x Property Taxes	31,955,767	28,277,296	25,544,667	25,600,000
8820 Donations	77,040	73,561	27,022	34,217
8844 Food Sales / Commissions	99,110	107,351	84,794	85,000
8849 Cosmetology / Dental Hygiene / Other Sales	98,640	93,063	105,937	106,000
8850 Lease / Rental Income	355,937	107,722	156,577	197,328
8860 Interest Income	492,455	212,138	85,283	200,000
8874 Student Enrollment Fees	7,685,585	8,525,348	7,434,877	7,800,000
8879 Transcript / Late Application Fees	90,778	92,622	106,575	106,000
8880 Non Resident Tuition	1,945,865	1,711,692	1,818,347	1,900,000
8889 Other Student Fees	100,654	92,728	364,872	366,100
8890 Other Local Revenue	108,540	106,738	140,615	152,000
Staledated Checks (Resource 0800)	118,454	51,863	62,485	52,000
Norco City Redevelopment pass-thru	128,928	56,295	49,046	50,000
ASRCC / Foundation	8,595	11,707	-	-
Bad Check Fees / Returned Items	3,177	2,314	1,631	1,700
Wells Fargo Bank ID Cards	47,163	69,837	43,500	44,000
Library Fines	16,942	11,932	11,410	11,000
Moving Violations	8,330	234	20,525	20,000
Culinary Academy	138	-	218	-
<b>Total 3.0</b>	<b><u>43,342,101</u></b>	<b><u>39,604,438</u></b>	<b><u>36,058,381</u></b>	<b><u>36,725,345</u></b>
<b>4.0 Other Income</b>				
8912 Sales - Obsolete Equipment	6,220	2,519	13,669	13,000
8897 Indirect Cost Recovery	519,385	476,934	481,937	500,000
<b>Total 4.0</b>	<b><u>525,605</u></b>	<b><u>479,453</u></b>	<b><u>495,607</u></b>	<b><u>513,000</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>5.0 Incoming Interfund Transfers</b>				
<b>8980</b> From Resource 4130	-	-	3,390,000	1,615,982
<b>Total 5.0</b>	<u>-</u>	<u>-</u>	<u>3,390,000</u>	<u>1,615,982</u>
 <b>Total Resource 1000 Income</b>	 <u>139,809,817</u>	 <u>138,537,689</u>	 <u>144,759,853</u>	 <u>135,106,328</u>
 <b>6.0 Unaudited Beginning Fund Balance July 1</b>	 19,259,076	 13,903,627	 11,172,448	 13,217,249
<b>Total 6.0</b>	<u>19,259,076</u>	<u>13,903,627</u>	<u>11,172,448</u>	<u>13,217,249</u>
 <b>Total Available Funds</b>	 <u>\$ 159,068,893</u>	 <u>\$ 152,441,316</u>	 <u>\$ 155,932,301</u>	 <u>\$ 148,323,577</u>

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full Time Teaching	\$ 26,012,736	\$ 26,780,842	\$ 26,628,856	\$ 26,395,818
1170	Instructional Release Time	358,477	394,235	400,002	374,094
1180	Regular Sabbatical Teaching	182,932	99,797	102,016	104,386
	<b>TOTAL 1100</b>	<b><u>26,554,145</u></b>	<b><u>27,274,874</u></b>	<b><u>27,130,874</u></b>	<b><u>26,874,298</u></b>
1218	Regular Full Time Administrator	6,716,649	6,647,078	6,542,874	6,044,550
1219	Counselors/Librarians/Release Time	5,551,411	5,709,845	5,603,981	5,853,018
	<b>TOTAL 1200</b>	<b><u>12,268,060</u></b>	<b><u>12,356,923</u></b>	<b><u>12,146,855</u></b>	<b><u>11,897,568</u></b>
1330	Part-Time Teaching Fall	8,361,613	7,017,627	7,332,088	5,911,631
1331	Part-Time Teaching Summer (Odd years)	916,892	1,480,326	593,540	1,435,261
1332	Part-Time Teaching Winter	2,250,667	1,343,852	1,477,171	1,279,498
1333	Part-Time Teaching Spring	8,237,737	6,835,950	7,099,960	5,087,202
1334	Part-Time Teaching Summer (Even years)	1,592,938	598,048	978,827	951,373
1335	Regular - Overload Fall	1,485,105	1,432,781	1,371,518	1,113,606
1336	Regular - Overload Summer (Even years)	1,202,925	980,510	1,207,720	783,715
1337	Regular - Overload Winter	1,658,586	1,381,910	1,476,204	1,150,105
1338	Regular - Overload Spring	1,517,057	1,392,018	1,482,592	1,173,812
1339	Regular - Overload Summer (Odd years)	982,348	1,301,801	848,354	824,956
1360	Substitute Instructional	588,336	300,029	275,161	194,223
1370	Instructional Stipends	162,424	138,280	149,182	161,659
1371	Large Lecture Stipends	148,033	278,739	395,216	-
1390	Other Teaching Unspecified	-	(212)	-	-
	<b>TOTAL 1300</b>	<b><u>29,104,663</u></b>	<b><u>24,481,660</u></b>	<b><u>24,687,533</u></b>	<b><u>20,067,041</u></b>
1439	Part Time - Counselors/Librarians/Overload	1,215,680	1,043,638	994,636	1,079,081
1460	Other Hourly Non-Teaching Substitute	9,807	-	-	-
1469	Substitute Non-Instructional	60,476	77,436	9,482	15,630
1479	Department Chair Stipends	254,985	289,118	259,066	252,356
1490	Special Assignments	172,918	123,111	166,744	264,907
	<b>TOTAL 1400</b>	<b><u>1,713,866</u></b>	<b><u>1,533,303</u></b>	<b><u>1,429,928</u></b>	<b><u>1,611,974</u></b>
	<b>TOTAL 1000 Series</b>	<b><u>69,640,732</u></b>	<b><u>65,646,760</u></b>	<b><u>65,395,190</u></b>	<b><u>60,450,881</u></b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	579,615	589,320	497,788	411,785
2118	Full-Time Administrator	4,550,291	4,597,623	4,605,536	4,401,775
2119	Full-Time Regular / Confidential	19,083,478	20,301,474	20,118,179	19,771,633
2129	Permanent Part-Time	317,008	325,582	1,038,557	1,573,531
2139	Classified Hourly	2,231,477	1,723,780	737,356	537,978
2169	Substitutes	207,752	227,793	253,535	259,594
2190	Special Projects	27,636	24,020	18,342	14,239
	<b>TOTAL 2100</b>	<b><u>26,997,257</u></b>	<b><u>27,789,593</u></b>	<b><u>27,269,292</u></b>	<b><u>26,970,535</u></b>

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
2210	Full-Time Instructional Aides	1,426,867	1,621,480	1,616,994	1,621,991
2220	Permanent Part-Time Instructional Aides	152,187	201,996	278,444	452,101
2230	Part-Time Hourly Instructional Aides	624,050	466,005	255,015	208,333
2231	Coaches - Summer	62,773	61,501	49,086	52,024
2260	Substitute Instructional Aides	5,393	3,155	9,514	11,339
	<b>TOTAL 2200</b>	<b>2,271,270</b>	<b>2,354,137</b>	<b>2,209,053</b>	<b>2,345,788</b>
2330	Instructional Aide - Hrly	-	-	-	15,000
2331	Student Help Non-Instructional	460,150	295,195	366,549	307,352
2349	Overtime	359,325	439,310	251,698	288,766
2399	Other Non-Teaching	24,000	26,080	24,000	24,000
	<b>TOTAL 2300</b>	<b>843,474</b>	<b>760,585</b>	<b>642,247</b>	<b>635,118</b>
2430	Student Help Instructional	154,754	150,185	229,278	169,868
2440	Overtime - Instructional Aides	17,290	17,946	16,613	17,552
	<b>TOTAL 2400</b>	<b>172,044</b>	<b>168,131</b>	<b>245,891</b>	<b>187,420</b>
	<b>TOTAL 2000 Series</b>	<b>30,284,045</b>	<b>31,072,446</b>	<b>30,366,484</b>	<b>30,138,861</b>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	4,064,921	3,912,187	3,906,048	3,580,758
3120	STRS - Classified	12,781	23,042	22,988	16,045
3130	STRS - Academic Non-Teaching	1,069,920	1,049,786	990,612	1,012,472
	<b>TOTAL 3100</b>	<b>5,147,622</b>	<b>4,985,016</b>	<b>4,919,648</b>	<b>4,609,275</b>
3210	PERS - Teachers & Aides	157,519	199,990	226,057	217,982
3220	PERS - Classified	2,284,102	2,443,657	2,705,510	2,715,317
3230	PERS - Academic Non-Teaching	77,806	91,367	120,635	112,268
	<b>TOTAL 3200</b>	<b>2,519,426</b>	<b>2,735,014</b>	<b>3,052,202</b>	<b>3,045,567</b>
3310	OASDI - Teachers & Aides	140,194	142,892	141,065	121,490
3315	Medicare - Teachers & Aides	794,444	745,363	747,553	695,702
3320	OASDI - Classified	1,486,091	1,564,452	1,558,111	1,534,533
3325	Medicare - Classified	392,706	404,310	396,949	395,008
3330	OASDI - Academic Non-Teaching	50,498	53,200	72,494	55,113
3335	Medicare - Academic Non-Teaching	180,937	180,995	180,384	186,174
3360	PARS	(128)	-	-	-
	<b>TOTAL 3300</b>	<b>3,044,741</b>	<b>3,091,213</b>	<b>3,096,556</b>	<b>2,988,020</b>
3410	H & W - Teachers & Aides	4,810,432	5,211,976	5,589,164	5,695,233
3420	H & W - Classified	5,368,366	5,890,523	6,441,865	6,724,671
3430	H & W - Academic Non-Teaching	1,668,870	1,722,867	1,731,523	1,815,561
3440	H & W - Retired Employees	800,121	767,289	577,224	515,848
	<b>TOTAL 3400</b>	<b>12,647,790</b>	<b>13,592,656</b>	<b>14,339,777</b>	<b>14,751,313</b>
3510	SUI - Teachers & Aides	189,514	222,433	488,082	860,407
3520	SUI - Classified	92,372	120,258	260,095	784,261

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Proposal 2011-2012
3530	SUI - Academic Non-Teaching	46,972	58,603	127,180	390,842
	<b>TOTAL 3500</b>	<b>328,857</b>	<b>401,294</b>	<b>875,357</b>	<b>2,035,510</b>
3610	WC - Teachers & Aides	760,867	729,659	852,339	776,752
3620	WC - Classified	362,422	370,745	439,413	433,408
3630	WC - Academic Non-Teaching	177,920	181,240	214,030	212,099
	<b>TOTAL 3600</b>	<b>1,301,208</b>	<b>1,281,644</b>	<b>1,505,782</b>	<b>1,422,259</b>
3900	Other - Retired Emp. Holding Acct	(11,875)	11,835	(3,882)	-
3910	Other - Teachers & Aides	3,008	5,607	15	-
3920	Other - Classified	20,500	67,958	(5,756)	-
3930	Other - Academic Non-Teaching	1,022,928	460,511	795,486	1,649,229
	<b>TOTAL 3900</b>	<b>1,034,561</b>	<b>545,912</b>	<b>785,864</b>	<b>1,649,229</b>
	<b>TOTAL 3000 Series</b>	<b>26,024,205</b>	<b>26,632,749</b>	<b>28,575,184</b>	<b>30,501,173</b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	25,750	21,200	73,377	29,529
	<b>TOTAL 4200</b>	<b>25,750</b>	<b>21,200</b>	<b>73,377</b>	<b>29,529</b>
4320	Instructional Supplies	291,503	109,665	66,032	107,215
4330	Periodicals/Magazines	87,479	132,620	193,022	127,175
4350/4351	Instructional Media Materials	63,551	20,106	13,109	59,456
4360	Tests	11,676	19,431	12,795	17,108
4370	Commencement Supplies	14,823	187	1,894	-
	<b>TOTAL 4300</b>	<b>469,032</b>	<b>282,009</b>	<b>286,852</b>	<b>310,954</b>
4510	Maintenance Supplies	1,796	3,488	67,984	97,933
4520	Custodial Supplies	304,130	255,729	268,559	260,830
4530	Grounds Supplies	145,746	95,947	70,922	101,148
4540	Health Supplies	18,630	6,250	16,622	20,300
4555	Copying & Printing	254,683	194,875	172,004	255,358
4575	Software < \$200	13,774	13,262	11,615	36,891
4580	Theater Supplies	42,904	22,384	38,541	33,507
4590	Office & Other Supplies	729,661	586,020	582,005	708,427
4591	Purchase / Cost of Goods Sold	1,164	(39,313)	(44,543)	-
	<b>TOTAL 4500</b>	<b>1,512,487</b>	<b>1,138,642</b>	<b>1,183,710</b>	<b>1,514,394</b>
4630	Tires and Tubes	576	563	350	420
4644	Repair Parts	255,624	200,559	225,911	249,991
4690	Transportation Supplies	87,241	97,243	101,024	91,958
	<b>TOTAL 4600</b>	<b>343,442</b>	<b>298,365</b>	<b>327,284</b>	<b>342,369</b>
4710	Food	98,259	91,461	85,396	78,663
4790	Other Supplies	673	-	-	-
4791	Paper Products	11,091	10,937	6,138	8,338
4792	Cleaning Supplies	8,343	10,943	12,282	6,486
4793	Kitchen Expendables	1,084	1,021	1,440	926

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals	Actuals	Actuals	Proposal
		2008-2009	2009-2010	2010-2011	2011-2012
	<b>TOTAL 4700</b>	<u>119,451</u>	<u>114,362</u>	<u>105,256</u>	<u>94,413</u>
	<b>TOTAL 4000 Series</b>	<u>2,470,162</u>	<u>1,854,578</u>	<u>1,976,479</u>	<u>2,291,659</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	294,887	259,262	169,405	197,581
	<b>TOTAL 5000</b>	<u>294,887</u>	<u>259,262</u>	<u>169,405</u>	<u>197,581</u>
5110	Consultants	522,502	372,552	487,752	712,294
5120	Lecturers	7,410	6,646	4,875	12,875
5130	Doctors/Nurses	2,475	2,950	-	6,162
5151	Temporary Services	13,532	30,040	1,500	9,445
5192	Scouting	13,001	21,408	12,864	25,422
5195	Entry Fees	23,202	28,996	19,267	15,680
5198	Professional Services	816,817	849,746	853,356	1,124,171
	<b>TOTAL 5100</b>	<u>1,398,940</u>	<u>1,312,338</u>	<u>1,379,615</u>	<u>1,906,049</u>
5210	Mileage	77,648	59,023	60,812	72,187
5211	Meeting Expense	34,871	12,839	17,493	18,781
5219	Other Travel Expenses	213,409	164,098	163,216	139,057
5220	Conference Expenses	357,997	141,402	122,438	317,961
5250	Travel Expense - Candidates	21,475	-	6,285	10,400
	<b>TOTAL 5200</b>	<u>705,400</u>	<u>377,362</u>	<u>370,244</u>	<u>558,386</u>
5310/5320	Memberships / Dues	191,244	206,920	220,374	224,278
	<b>TOTAL 5300</b>	<u>191,244</u>	<u>206,920</u>	<u>220,374</u>	<u>224,278</u>
5410	Fire & Theft Insurance	69,552	105,770	-	109,696
5420	Liability and Claims	385,764	609,200	19,598	26,736
5430	Fidelity Bond Premiums	929	-	-	529
5440	Student Insurance	27,475	27,475	41,070	72,817
	<b>TOTAL 5400</b>	<u>483,720</u>	<u>742,445</u>	<u>60,668</u>	<u>209,778</u>
5510	Natural Gas	115,708	134,888	154,559	162,287
5520	Electricity	2,078,097	2,156,504	2,265,414	2,447,587
5530	Water	326,229	306,963	300,905	314,473
5540	Telephone	226,248	236,285	173,506	239,603
5541	Cellular Telephone	164,626	199,910	161,632	136,381
5550	Laundry & Cleaning	8,924	13,852	9,352	14,501
5560	Towel Service	10,242	7,699	9,158	10,249
5570	Waste Disposal	170,224	153,137	145,359	162,571
	<b>TOTAL 5500</b>	<u>3,100,298</u>	<u>3,209,237</u>	<u>3,219,884</u>	<u>3,487,652</u>
5610	County and Other Contracts	137,520	184,325	201,834	204,000
5621	Printing - Catalog	14,850	11,152	(2,363)	1,500
5622	Printing - Class Schedule	203,310	98,627	61,414	38,005
5630	Rents and Leases	1,543,999	1,484,802	1,573,578	1,587,766
5633	Scenery and Costume Rentals	5,745	1,277	2,670	3,862
5644	Repairs	1,170,098	1,119,869	1,210,233	1,340,061

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Proposal 2011-2012
5649	Comp. Software Maint / Lics.	1,312,217	1,382,007	1,413,958	1,512,966
5650	Transportation Contracts	67,539	44,583	332,302	334,153
	<b>TOTAL 5600</b>	<b>4,455,278</b>	<b>4,326,642</b>	<b>4,793,625</b>	<b>5,022,313</b>
5710	Audit	79,379	91,792	92,496	82,491
5720	Elections	719,891	-	589,333	-
5730	Legal	293,444	368,034	331,897	369,625
5740	Advertising	361,650	111,358	133,482	203,251
5790	Licenses, Permits, and Other Fees	230,215	261,265	378,470	394,359
	<b>TOTAL 5700</b>	<b>1,684,579</b>	<b>832,449</b>	<b>1,525,679</b>	<b>1,049,726</b>
5820	Interest/TRAN Expense	36,566	36,109	164,595	35,364
5830	Surveys	-	8,300	-	-
5840	Physicals	14,212	11,597	9,058	11,158
5850	Fingerprints	30,403	17,124	17,368	34,680
5855	Pre-employment Testing	-	425	250	581
5890	Outside Services and Operating Costs	698,390	344,554	1,437,963	1,108,790
5892	Bank Charges	165,405	199,632	189,144	190,906
5899	Budget Augmentation Holding	-	(1,284)	-	791,301
	<b>TOTAL 5800</b>	<b>944,976</b>	<b>616,458</b>	<b>1,818,378</b>	<b>2,172,780</b>
	<b>TOTAL 5000 Series</b>	<b>13,259,322</b>	<b>11,883,114</b>	<b>13,557,871</b>	<b>14,828,543</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6122	Engineering	9,010	15,086	-	14,660
6123	Architect's Fee	10,748	1,213	500	4,658
6124	Testing	-	-	-	18,000
6126	Construction Contract	33,387	22,939	52,547	-
6127	Fixtures and Fixed Equipment	44,507	20,517	13,366	5,369
6128	Inspection	-	-	167	-
6129	Other Site Improvement	71,302	35,713	131	131
	<b>TOTAL 6100</b>	<b>168,953</b>	<b>95,468</b>	<b>66,711</b>	<b>42,818</b>
<b>Buildings</b>					
6213	Architect's Fee	317	75,500	-	-
6217	Fixtures & Fixed Equipment	4,344	133	-	10,000
6223	Architects Fee	43,756	22,078	(750)	43,891
6224	Testing	7,000	-	4,400	31,800
6226	Remodel Projects	197,231	245,805	44,568	104,943
6227	Fixtures & Fixed Equipment	92,236	93,762	47,340	-
6229	Other	48,988	2,612	-	-
	<b>TOTAL 6200</b>	<b>393,872</b>	<b>439,890</b>	<b>95,558</b>	<b>190,634</b>
<b>Library Books</b>					
6310	Library Collection-Books & Materials	16,700	28,499	44,655	31,213
	<b>TOTAL 6300</b>	<b>16,700</b>	<b>28,499</b>	<b>44,655</b>	<b>31,213</b>
<b>Equipment</b>					



**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Proposal 2011-2012
6481	Equipment Addt'l \$200 to \$4,999	506,253	119,697	199,645	345,978
6482	Equipment Addt'l > \$5,000	169,944	79,147	92,004	73,660
6483/6491	Equipment Replc \$200 to \$4,999	112,117	19,704	1,400	16,725
6484/6492	Equipment Replc > \$5,000	180,611	40,104	-	11,016
6485	Comp Equip Addt'l \$200 to \$4,999	299,407	108,015	256,089	29,686
6486	Comp Equip Addt'l > \$5,000	260,022	15,814	89,084	12,368
6487/6495	Comp Equip Replc \$200 to \$4,999	104,758	25,889	2,999	57,047
6488/6496	Comp Equip Replc > \$5,000	35,666	-	-	-
	<b>TOTAL 6400</b>	<b>1,668,777</b>	<b>408,369</b>	<b>641,221</b>	<b>546,480</b>
	<b>TOTAL 6000 Series</b>	<b>2,248,302</b>	<b>972,227</b>	<b>848,145</b>	<b>811,145</b>
<b>Interfund Transfers</b>					
7300	Interfund Transfers				
	To Resource 3300	365,000	372,761	-	-
	To Resource 4130	-	-	-	678,000
	To Resource 6100	250,000	250,000	250,000	250,000
	<b>TOTAL 7300</b>	<b>615,000</b>	<b>622,761</b>	<b>250,000</b>	<b>928,000</b>
	<b>TOTAL 7000 Series</b>	<b>615,000</b>	<b>622,761</b>	<b>250,000</b>	<b>928,000</b>
<b>Intrafund Transfers Out / (In)</b>					
8999	To Resource 1090 - Performance Riverside	193,257	193,257	-	730,982
	From Resource 1110 - Bookstore	(390,000)	(303,000)	(247,943)	(171,169)
	To (From) Resource 1190:				
	DSP&S SPP 180	522,091	654,220	665,157	665,157
	Instructional Equipment Match SPP 075	73,258	9,002	13,002	-
	Fed Wrk Stdy - SPP 300/304	224,892	175,303	188,189	239,280
	ARRA Federal Stimulus Backfill	-	454,608	58,361	-
	General Fund Backfill	-	1,319,977	1,068,932	1,068,618
	<b>TOTAL 8999</b>	<b>623,498</b>	<b>2,503,367</b>	<b>1,745,699</b>	<b>2,532,868</b>
	<b>TOTAL 8900 Series</b>	<b>623,498</b>	<b>2,503,367</b>	<b>1,745,699</b>	<b>2,532,868</b>
	<b>Resource 1000 Expenditures</b>	<b>145,165,266</b>	<b>141,188,000</b>	<b>142,715,052</b>	<b>142,483,130</b>
<b>Contingency/Fund Balance</b>					
	Unrestricted Reserve	13,003,627	10,353,316	12,317,249	4,940,447
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b>13,903,627</b>	<b>11,253,316</b>	<b>13,217,249</b>	<b>5,840,447</b>
<b>Total Resource 1000</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 159,068,893</b>	<b>\$ 152,441,316</b>	<b>\$ 155,932,301</b>	<b>\$ 148,323,577</b>

**Riverside Community College District  
2011 - 2012 Final Budget  
Resource 1000 - Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<b><u>Academic Salaries</u></b>						
Total 1100	\$ 5,091,875	\$ 5,114,347	\$ 16,668,076	\$ -	\$ -	\$ 26,874,298
Total 1200	2,539,270	2,220,794	4,924,157	1,344,397	868,950	11,897,568
Total 1300	6,074,744	3,956,505	10,035,792	-	-	20,067,041
Total 1400	392,678	414,260	682,673	86,878	35,485	1,611,974
Total 1000 Series	\$ 14,098,567	\$ 11,705,906	\$ 32,310,698	\$ 1,431,275	\$ 904,435	\$ 60,450,881
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 3,931,863	\$ 3,029,896	\$ 9,894,486	\$ 9,705,377	\$ 408,913	\$ 26,970,535
Total 2200	294,029	357,242	1,694,517	-	-	2,345,788
Total 2300	57,863	93,465	340,605	116,838	26,347	635,118
Total 2400	13,004	22,796	151,620	-	-	187,420
Total 2000 Series	\$ 4,296,759	\$ 3,503,399	\$ 12,081,228	\$ 9,822,215	\$ 435,260	\$ 30,138,861
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 1,087,254	\$ 873,119	\$ 2,478,627	\$ 110,354	\$ 59,921	\$ 4,609,275
Total 3200	395,773	381,953	1,175,341	1,032,523	59,977	3,045,567
Total 3300	489,558	435,659	1,283,735	731,555	47,513	2,988,020
Total 3400	2,446,310	2,336,646	6,923,431	2,824,993	219,933	14,751,313
Total 3500	295,392	243,631	708,983	180,976	606,528	2,035,510
Total 3600	288,803	238,788	696,956	176,681	21,031	1,422,259
Total 3900	189,461	167,870	836,358	155,540	300,000	1,649,229
Total 3000 Series	\$ 5,192,551	\$ 4,677,666	\$ 14,103,431	\$ 5,212,622	\$ 1,314,903	\$ 30,501,173
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 2,471	\$ 3,439	\$ 14,333	\$ 7,896	\$ 1,390	\$ 29,529
Total 4300	127,831	74,729	98,050	7,366	2,978	310,954
Total 4500	262,124	191,820	663,835	338,209	58,406	1,514,394
Total 4600	63,556	50,495	213,447	14,871	-	342,369
Total 4700	1,763	-	92,650	-	-	94,413
Total 4000 Series	\$ 457,745	\$ 320,483	\$ 1,082,315	\$ 368,342	\$ 62,774	\$ 2,291,659
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 912	\$ 931	\$ 17,551	\$ 176,027	\$ 2,160	\$ 197,581
Total 5100	791,845	226,404	83,794	387,529	416,477	1,906,049
Total 5200	51,432	38,697	267,755	129,396	71,106	558,386
Total 5300	51,523	18,056	63,921	10,159	80,619	224,278
Total 5400	19,033	-	81,049	109,696	-	209,778
Total 5500	562,010	689,407	1,756,584	325,103	154,548	3,487,652
Total 5600	1,376,323	307,083	1,130,828	2,189,096	18,983	5,022,313
Total 5700	30,848	10,030	96,433	489,849	422,566	1,049,726
Total 5800	130,395	369,071	573,501	489,910	609,903	2,172,780
Total 5000 Series	\$ 3,014,321	\$ 1,659,679	\$ 4,071,416	\$ 4,306,765	\$ 1,776,362	\$ 14,828,543
<b><u>Capital Outlay</u></b>						
Total 6100	\$ -	\$ 5,500	\$ -	\$ 37,318	\$ -	\$ 42,818
Total 6200	18,349	4,069	-	75,691	92,525	190,634
Total 6300	-	31,213	-	-	-	31,213
Total 6400	13,791	76,823	32,972	122,346	300,548	546,480
Total 6000 Series	\$ 32,140	\$ 117,605	\$ 32,972	\$ 235,355	\$ 393,073	\$ 811,145
Resource 1000 Expenditures	\$ 27,092,083	\$ 21,984,738	\$ 63,682,060	\$ 21,376,574	\$ 4,886,807	\$ 139,022,262

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 749,233
Local Income	<u>2,167,591</u>
Total Available Funds (TAF)	<u>\$ 2,916,824</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,203,264
3000	Employee Benefits	410,752
4000	Books and Supplies	70,591
5000	Services and Operating Expenses	450,944
6000	Capital Outlay	<u>192,443</u>
	Total Expenditures	2,327,994
7900	* Contingency / Reserves	<u>588,830</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,916,824</u>

\* 5% Contingency reserve calculated from TAF equals \$145,841

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8881/8890 Parking Permits, Meters & Fines	\$ 2,066,527	\$ 2,115,728	\$ 2,143,262	\$ 2,162,073
8850 Rents & Leases	502	4,207	1,718	1,718
8860 Interest	6,600	10,708	7,700	3,800
<b>Total 1.0</b>	<u><b>2,073,629</b></u>	<u><b>2,130,642</b></u>	<u><b>2,152,680</b></u>	<u><b>2,167,591</b></u>
<b>2.0 Beginning Fund Balance July 1</b>				
	221,160	306,710	627,305	749,233
<b>Total 2.0</b>	<u><b>221,160</b></u>	<u><b>306,710</b></u>	<u><b>627,305</b></u>	<u><b>749,233</b></u>
<b>Total Available Funds</b>	<u><b>\$ 2,294,788</b></u>	<u><b>\$ 2,437,352</b></u>	<u><b>\$ 2,779,985</b></u>	<u><b>\$ 2,916,824</b></u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 93,042	\$ 97,194	\$ 101,551	\$ 145,994
2118	Full-Time Administrator	55,370	59,713	63,199	64,601
2119	Full-Time Classified	583,600	579,347	571,052	648,188
2129	Permanent Part-Time	49,220	33,794	36,477	101,481
2139	Part-Time Hourly as Needed	203,100	190,511	172,835	140,000
2169	Substitutes	-	-	5,819	-
	<b>Total 2100</b>	<b><u>984,331</u></b>	<b><u>960,558</u></b>	<b><u>950,934</u></b>	<b><u>1,100,264</u></b>
2331	Student Help Non-Instructional	9,414	11,272	2,580	3,000
2349	Classified Overtime	128,184	100,394	125,313	100,000
	<b>Total 2300</b>	<b><u>137,598</u></b>	<b><u>111,666</u></b>	<b><u>127,893</u></b>	<b><u>103,000</u></b>
	<b>Total 2000 Series</b>	<b><u>1,121,929</u></b>	<b><u>1,072,224</u></b>	<b><u>1,078,827</u></b>	<b><u>1,203,264</u></b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	74,593	75,617	82,001	96,948
	<b>Total 3200</b>	<b><u>74,593</u></b>	<b><u>75,617</u></b>	<b><u>82,001</u></b>	<b><u>96,948</u></b>
3310	OASDI - Teachers & Aides	-	-	4	-
3315	Medicare - Teachers & Aides	-	-	1	-
3320	OASDHI - Classified	56,928	53,964	54,436	60,534
3325	Medicare - Classified	16,129	15,321	15,536	17,404
	<b>Total 3300</b>	<b><u>73,057</u></b>	<b><u>69,285</u></b>	<b><u>69,977</u></b>	<b><u>77,938</u></b>
3420	H&W Classified	165,283	171,761	185,091	197,650
	<b>Total 3400</b>	<b><u>165,283</u></b>	<b><u>171,761</u></b>	<b><u>185,091</u></b>	<b><u>197,650</u></b>
3510	SUI - Teachers & Aides	-	-	1	-
3520	SUI - Classified	3,334	3,249	7,923	19,324
	<b>Total 3500</b>	<b><u>3,334</u></b>	<b><u>3,249</u></b>	<b><u>7,924</u></b>	<b><u>19,324</u></b>
3610	WC - Teachers & Aides	-	-	1	-
3620	WC - Classified	14,319	13,828	16,522	18,892
	<b>Total 3600</b>	<b><u>14,319</u></b>	<b><u>13,828</u></b>	<b><u>16,523</u></b>	<b><u>18,892</u></b>
3920	Other - Classified	260	1,504	690	-
	<b>Total 3900</b>	<b><u>260</u></b>	<b><u>1,504</u></b>	<b><u>690</u></b>	<b><u>-</u></b>
	<b>Total 3000 Series</b>	<b><u>330,845</u></b>	<b><u>335,245</u></b>	<b><u>362,206</u></b>	<b><u>410,752</u></b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	56	-	-	-
	<b>Total 4200</b>	<b><u>56</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
4555	Copying & Printing	11,922	3,726	5,620	6,500
4590	Office & Other Supplies	49,762	21,726	21,331	28,391
	<b>Total 4500</b>	<b><u>61,684</u></b>	<b><u>25,452</u></b>	<b><u>26,951</u></b>	<b><u>34,891</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
4644	Repair Supplies	2,063	2,181	3,589	2,200
4690	Transportation Supplies	16,940	11,669	17,603	33,500
	<b>Total 4600</b>	<b>19,003</b>	<b>13,850</b>	<b>21,192</b>	<b>35,700</b>
	<b>Total 4000 Series</b>	<b>80,743</b>	<b>39,302</b>	<b>48,143</b>	<b>70,591</b>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	467	444	223	650
	<b>Total 5000</b>	<b>467</b>	<b>444</b>	<b>223</b>	<b>650</b>
5110	Consulting Services	7,082	-	-	1,950
	<b>Total 5100</b>	<b>7,082</b>	<b>-</b>	<b>-</b>	<b>1,950</b>
5210	Mileage	17	122	7	50
5211	Meeting Expenses	-	250	-	150
5220	Conferences	2,829	184	748	1,000
	<b>Total 5200</b>	<b>2,845</b>	<b>556</b>	<b>754</b>	<b>1,200</b>
5310	Memberships	213	300	180	300
	<b>Total 5300</b>	<b>213</b>	<b>300</b>	<b>180</b>	<b>300</b>
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	6,031	4,780	3,221	6,875
5541	Cellular Telephone	16,984	19,244	19,984	19,500
5550	Laundry & Cleaning	2,272	1,935	1,699	2,000
	<b>Total 5500</b>	<b>140,487</b>	<b>141,159</b>	<b>140,104</b>	<b>143,575</b>
5630	Rents and Leases	540	539	839	865
5644	Repairs	26,536	18,189	34,119	29,470
5649	Comp. Software Lic. Agreement	-	375	4,130	500
5691	Governmental Fees	82,551	98,032	86,702	90,000
	<b>Total 5600</b>	<b>109,628</b>	<b>117,135</b>	<b>125,790</b>	<b>120,835</b>
5730	Legal	900	1,200	1,400	1,000
5740	Advertising	-	-	121	-
5790	Other Legal Expense	9,455	9,493	644	8,100
	<b>Total 5700</b>	<b>10,355</b>	<b>10,693</b>	<b>2,165</b>	<b>9,100</b>
5850	Fingerprints	360	66	-	50
5855	Pre-employment Testing	-	425	250	500
5890	Outside Services and Operating Costs	72,911	25,530	52,137	167,784
5892	Bank Charges	16,554	2,829	2,973	5,000
	<b>Total 5800</b>	<b>89,825</b>	<b>28,850</b>	<b>55,360</b>	<b>173,334</b>
	<b>Total 5000 Series</b>	<b>360,901</b>	<b>299,137</b>	<b>324,576</b>	<b>450,944</b>

**Capital Outlay**

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Site and Site Improvements</b>					
6123	Architect's Fee	-	-	963	-
6126	Construction Contract	47,404	56,804	118,005	160,000
6127	Fixtures and Fixed Equipment	1,909	-	-	-
6129	Other Site Improvement	-	1,649	-	-
	<b>Total 6100</b>	<u>49,313</u>	<u>58,453</u>	<u>118,967</u>	<u>160,000</u>
<b>Buildings</b>					
6227	Fixtures & Fixed Equipment	-	-	1,370	-
	<b>Total 6200</b>	<u>-</u>	<u>-</u>	<u>1,370</u>	<u>-</u>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	2,746	3,292	16,597	20,889
6482	Equipment Addt'l > \$5,000	37,694	-	63,654	-
6483/6491	Equipment Replc \$200 to \$4,999	3,254	1,877	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	652	518	16,414	11,554
	<b>TOTAL 6400</b>	<u>44,346</u>	<u>5,686</u>	<u>96,665</u>	<u>32,443</u>
	<b>Total 6000 Series</b>	<u>93,660</u>	<u>64,139</u>	<u>217,002</u>	<u>192,443</u>
	<b>Total Expenditures</b>	<u>1,988,078</u>	<u>1,810,048</u>	<u>2,030,752</u>	<u>2,327,994</u>
<b>Contingency/Fund Balance</b>					
7925	Restricted	306,710	627,305	749,233	588,830
	<b>Total 7900</b>	<u>306,710</u>	<u>627,305</u>	<u>749,233</u>	<u>588,830</u>
	<b>Total 7000 Series</b>	<u>306,710</u>	<u>627,305</u>	<u>749,233</u>	<u>588,830</u>
<b>Total Resource 1050</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 2,294,788</u>	<u>\$ 2,437,352</u>	<u>\$ 2,779,985</u>	<u>\$ 2,916,824</u>

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

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 2,170,456
Local Income	<u>1,519,066</u>
Total Available Funds (TAF)	<u>\$ 3,689,522</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 342,761
2000	Classified Salaries	683,898
3000	Employee Benefits	240,646
4000	Books and Supplies	143,753
5000	Services and Operating Expenses	455,160
6000	Capital Outlay	<u>45,447</u>
	Total Expenditures	1,911,665
7900	* Contingency / Reserves	<u>1,777,857</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,689,522</u>

\* 5% Contingency reserve calculated from TAF equals \$184,476



**Riverside Community College District  
2011-2012 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8876</b> Health Fees	\$ 1,574,606	\$ 1,490,402	\$ 1,390,769	\$ 1,390,769
<b>8890</b> Lab Tests / Rx	105,721	126,115	118,297	118,297
<b>8860</b> Interest	32,441	39,530	19,943	10,000
<b>Total 1.0</b>	<u><b>1,712,767</b></u>	<u><b>1,656,047</b></u>	<u><b>1,529,009</b></u>	<u><b>1,519,066</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	1,115,304	1,673,008	2,022,740	2,170,456
<b>Total 2.0</b>	<u><b>1,115,304</b></u>	<u><b>1,673,008</b></u>	<u><b>2,022,740</b></u>	<u><b>2,170,456</b></u>
<b>Total Available Funds</b>	<u><b>\$ 2,828,071</b></u>	<u><b>\$ 3,329,056</b></u>	<u><b>\$ 3,551,749</b></u>	<u><b>\$ 3,689,522</b></u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Academic Salaries</b>					
1218	Regular Full Time Administrator	\$ 106,696	\$ 193,490	\$ 301,839	\$ 297,761
	<b>Total 1200</b>	<b>106,696</b>	<b>193,490</b>	<b>301,839</b>	<b>297,761</b>
1439	Part-Time Non-Instructional	55,186	63,566	19,675	45,000
	<b>Total 1400</b>	<b>55,186</b>	<b>63,566</b>	<b>19,675</b>	<b>45,000</b>
	<b>Total 1000 Series</b>	<b>161,883</b>	<b>257,056</b>	<b>321,514</b>	<b>342,761</b>
<b>Classified Salaries</b>					
2117	Full-Time Supervisor	200,642	178,368	82,511	87,632
2118	Full-Time Classified Administrator	-	-	53,333	78,000
2119	Full-Time Classified	110,345	119,378	90,172	170,945
2129	Permanent Part-Time	-	-	7,876	65,275
2139	Part-Time Hourly as Needed	162,026	242,726	209,362	255,546
2169	Substitutes	14,811	-	-	2,000
	<b>Total 2100</b>	<b>487,824</b>	<b>540,472</b>	<b>443,255</b>	<b>659,398</b>
2331	Student Help Non-Instructional	5,409	5,588	405	18,000
2349	Overtime	1,349	65	150	6,500
	<b>Total 2300</b>	<b>6,758</b>	<b>5,653</b>	<b>555</b>	<b>24,500</b>
	<b>Total 2000 Series</b>	<b>494,582</b>	<b>546,126</b>	<b>443,810</b>	<b>683,898</b>
<b>Employee Benefits</b>					
3120	STRS - Classified	7,086	7,339	-	-
3130	STRS - Academic Non-Teaching	13,355	21,213	26,256	28,278
	<b>Total 3100</b>	<b>20,441</b>	<b>28,553</b>	<b>26,256</b>	<b>28,278</b>
3220	PERS - Classified	20,456	20,604	20,094	30,167
	<b>Total 3200</b>	<b>20,456</b>	<b>20,604</b>	<b>20,094</b>	<b>30,167</b>
3320	OASDHI - Classified	13,810	13,172	11,606	17,526
3325	Medicare - Classified	7,061	7,840	6,463	9,655
3335	Medicare - Academic Non-Teaching	2,347	3,728	4,617	4,970
	<b>Total 3300</b>	<b>23,217</b>	<b>24,740</b>	<b>22,686</b>	<b>32,151</b>
3420	H&W - Classified	64,635	66,443	45,233	68,990
3430	H&W - Academic Non-Teaching	18,199	29,732	46,044	48,703
	<b>Total 3400</b>	<b>82,834</b>	<b>96,175</b>	<b>91,277</b>	<b>117,693</b>
3520	SUI - Classified	1,465	1,755	3,321	10,721
3530	SUI - Academic Non-Teaching	486	804	2,294	5,518
	<b>Total 3500</b>	<b>1,950</b>	<b>2,559</b>	<b>5,615</b>	<b>16,239</b>
3620	WC - Classified	6,462	7,221	7,017	10,737
3630	WC - Academic Non-Teaching	2,121	3,373	4,999	5,381
	<b>Total 3600</b>	<b>8,583</b>	<b>10,594</b>	<b>12,016</b>	<b>16,118</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3920	Other - Classified	180	34	(580)	-
3930	Other - Academic Non-Teaching	0	(8)	402	-
	<b>Total 3900</b>	<b>180</b>	<b>26</b>	<b>(179)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>157,660</b>	<b>183,250</b>	<b>177,765</b>	<b>240,646</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	185	349	688	1,800
	<b>Total 4200</b>	<b>185</b>	<b>349</b>	<b>688</b>	<b>1,800</b>
4330	Periodicals/Magazines	96	-	88	1,200
4351	Instructional Media	893	436	163	1,975
	<b>Total 4300</b>	<b>989</b>	<b>436</b>	<b>251</b>	<b>3,175</b>
4540	Health Supplies	58,027	76,234	85,250	107,000
4555	Copying and Printing	1,312	1,255	1,299	3,100
4590	Office & Other Supplies	20,900	22,748	32,817	26,528
	<b>Total 4500</b>	<b>80,239</b>	<b>100,236</b>	<b>119,366</b>	<b>136,628</b>
4644	Repair Parts	-	-	254	-
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>254</b>	<b>-</b>
4710	Food	580	499	302	2,150
	<b>Total 4700</b>	<b>580</b>	<b>499</b>	<b>302</b>	<b>2,150</b>
	<b>Total 4000 Series</b>	<b>81,993</b>	<b>101,521</b>	<b>120,862</b>	<b>143,753</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	170	208	287	1,100
	<b>Total 5000</b>	<b>170</b>	<b>208</b>	<b>287</b>	<b>1,100</b>
5110	Consultants	-	-	-	1,000
5130	Doctors/Nurses	46,200	45,906	71,969	89,000
5198	Professional Services	26,481	33,091	20,709	107,200
	<b>Total 5100</b>	<b>72,681</b>	<b>78,997</b>	<b>92,678</b>	<b>197,200</b>
5210	Mileage	1,345	223	242	2,290
5220	Conferences	6,570	5,132	6,019	12,302
	<b>Total 5200</b>	<b>7,915</b>	<b>5,355</b>	<b>6,261</b>	<b>14,592</b>
5310	Memberships	1,435	1,874	2,334	3,275
	<b>Total 5300</b>	<b>1,435</b>	<b>1,874</b>	<b>2,334</b>	<b>3,275</b>
5440	Student Insurance	46,783	46,783	69,680	116,347
	<b>Total 5400</b>	<b>46,783</b>	<b>46,783</b>	<b>69,680</b>	<b>116,347</b>
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5541	Cellular Telephone	2,084	2,536	4,201	4,000
5570	Waste Disposal	2,601	3,488	5,868	4,900
	<b>Total 5500</b>	<b>7,385</b>	<b>8,724</b>	<b>12,768</b>	<b>11,600</b>
5644	Repairs/Repair Supplies	-	1,098	467	1,000
5649	Computer Software Maint / Lisc	8,055	7,695	8,255	9,000
	<b>Total 5600</b>	<b>8,055</b>	<b>8,793</b>	<b>8,722</b>	<b>10,000</b>
5790	Other Legal Expense	-	-	250	-
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>
5890	Outside Services and Operating Costs	49,414	20,306	44,946	76,046
5892	Bank Charges	20,793	23,749	25,972	25,000
	<b>Total 5800 Other Services</b>	<b>70,206</b>	<b>44,055</b>	<b>70,918</b>	<b>101,046</b>
	<b>Total 5000 Series</b>	<b>214,631</b>	<b>194,789</b>	<b>263,898</b>	<b>455,160</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6223	Architect's Fees	4,451	12,526	-	-
6226	Remodel Projects	-	-	1,138	-
6227	Fixtures and Fixed Equipment	4,999	1,750	3,687	-
	<b>Total 6200</b>	<b>9,450</b>	<b>14,276</b>	<b>4,825</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Additional \$200-\$4,999	13,892	7,051	18,992	27,447
6482	Equipment Additional >\$5,000	-	-	15,615	-
6483/6491	Equipment Replacement \$200-\$4,999	247	-	-	-
6485	Computer Equip Add'l \$200-\$4,999	14,972	2,247	6,685	18,000
6486	Computer Equip Add'l >\$5,000	5,754	-	7,326	-
	<b>Total 6400</b>	<b>34,864</b>	<b>9,298</b>	<b>48,619</b>	<b>45,447</b>
	<b>Total 6000 Series</b>	<b>44,314</b>	<b>23,574</b>	<b>53,444</b>	<b>45,447</b>
	<b>Total Expenditures</b>	<b>1,155,063</b>	<b>1,306,315</b>	<b>1,381,293</b>	<b>1,911,665</b>
<b>Contingency/Fund Balance</b>					
7924	Restricted	1,673,008	2,022,740	2,170,456	1,777,857
	<b>Total 7900</b>	<b>1,673,008</b>	<b>2,022,740</b>	<b>2,170,456</b>	<b>1,777,857</b>
	<b>Total 7000 Series</b>	<b>1,673,008</b>	<b>2,022,740</b>	<b>2,170,456</b>	<b>1,777,857</b>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,828,071</b>	<b>\$ 3,329,056</b>	<b>\$ 3,551,749</b>	<b>\$ 3,689,522</b>

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

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	(47,023)
Local Income		<u>830,100</u>
Total Available Funds (TAF)	\$	<u><u>783,077</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,185
2000	Classified Salaries		298,619
3000	Employee Benefits		59,855
4000	Books and Supplies		3,600
5000	Services and Operating Expenses		<u>377,807</u>
	Total Expenditures		744,066
7900	* Contingency / Reserves		<u>39,011</u>
	Total Resource 1080 Including Contingency / Reserves	\$	<u><u>783,077</u></u>

\* 5% Contingency reserve calculated from TAF equals \$ 39,154

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest Income	\$ 1,796	\$ 837	\$ 231	\$ 100
<b>8872</b> Community Activities Program Fees	<u>740,652</u>	<u>765,544</u>	<u>901,696</u>	<u>830,000</u>
<b>Total 1.0</b>	<u><b>742,448</b></u>	<u><b>766,381</b></u>	<u><b>901,927</b></u>	<u><b>830,100</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	<u>(56,591)</u>	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>
<b>Total 2.0</b>	<u><b>(56,591)</b></u>	<u><b>(61,340)</b></u>	<u><b>(90,690)</b></u>	<u><b>(47,023)</b></u>
<b>Total Available Funds</b>	<u><b>\$ 685,857</b></u>	<u><b>\$ 705,041</b></u>	<u><b>\$ 811,237</b></u>	<u><b>\$ 783,077</b></u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ 4,286	\$ 4,300	\$ 4,169	\$ 4,185
	<b>Total 1200</b>	<b>4,286</b>	<b>4,300</b>	<b>4,169</b>	<b>4,185</b>
	<b>Total 1000 Series</b>	<b>4,286</b>	<b>4,300</b>	<b>4,169</b>	<b>4,185</b>
<b><u>Classified Salaries</u></b>					
2117	Classified Salary F/T Supervisor	50,025	55,632	62,850	61,050
2119	Classified Salary F/T	83,708	86,561	73,695	46,458
2139	Classified Salary Hourly	-	153	-	-
2169	Substitutes	-	-	3,235	-
	<b>Total 2100</b>	<b>133,733</b>	<b>142,345</b>	<b>139,779</b>	<b>107,508</b>
2331	Student Help	-	-	-	111
2349	Classified Salary OT Other	-	-	2,205	-
2399	Classified Salary Non-teaching Hrly	153,771	159,156	214,574	191,000
	<b>Total 2300</b>	<b>153,771</b>	<b>159,156</b>	<b>216,779</b>	<b>191,111</b>
	<b>Total 2000 Series</b>	<b>287,504</b>	<b>301,501</b>	<b>356,558</b>	<b>298,619</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employees	851	(723)	549	-
3130	STRS Other Academic Employees	351	352	352	345
	<b>Total 3100</b>	<b>1,202</b>	<b>(370)</b>	<b>901</b>	<b>345</b>
3220	PERS - Classified Employee	12,623	13,579	15,270	11,743
	<b>Total 3200</b>	<b>12,623</b>	<b>13,579</b>	<b>15,270</b>	<b>11,743</b>
3320	OASDHI - Classified Employees	8,583	8,967	8,218	6,672
3325	Medicare Classified Employees	4,143	4,308	5,059	4,330
3335	Medicare Non-teaching Academic	62	62	62	61
	<b>Total 3300</b>	<b>12,788</b>	<b>13,337</b>	<b>13,340</b>	<b>11,063</b>
3420	H&W Classified Employees	38,591	41,464	42,705	26,583
3430	H&W Non-teaching Academic	368	417	455	494
	<b>Total 3400</b>	<b>38,959</b>	<b>41,881</b>	<b>43,160</b>	<b>27,077</b>
3520	SUI Classified Employees	863	1,048	3,183	4,806
3530	SUI Non-teaching Academic	13	13	31	67
	<b>Total 3500</b>	<b>876</b>	<b>1,061</b>	<b>3,214</b>	<b>4,873</b>
3620	Work Comp Classified Employees	3,768	4,007	5,741	4,688
3630	Work Comp Non-tching Academic	56	56	67	66
	<b>Total 3600</b>	<b>3,824</b>	<b>4,063</b>	<b>5,808</b>	<b>4,754</b>
3920	Othr Benefits Classified Employees	(17)	534	(168)	-
3930	Othr Benefits Academic Employees	3	4	(12)	-
	<b>Total 3900</b>	<b>(14)</b>	<b>537</b>	<b>(180)</b>	<b>-</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	<b>Total 3000 Series</b>	<b><u>70,258</u></b>	<b><u>74,089</u></b>	<b><u>81,513</u></b>	<b><u>59,855</u></b>
<b><u>Books and Supplies</u></b>					
4320	Instructional Supplies	1,173	940	-	-
4330	Periodicals/Magazines	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 4300</b>	<b><u>1,248</u></b>	<b><u>940</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
4555	Copying and Printing	277	799	187	200
4590	Office/Other Supplies	<u>3,096</u>	<u>2,957</u>	<u>4,791</u>	<u>3,000</u>
	<b>Total 4500</b>	<b><u>3,373</u></b>	<b><u>3,756</u></b>	<b><u>4,978</u></b>	<b><u>3,200</u></b>
4644	Repair Parts	<u>-</u>	<u>-</u>	<u>184</u>	<u>400</u>
	<b>Total 4600</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>184</u></b>	<b><u>400</u></b>
	<b>Total 4000 Series</b>	<b><u>4,621</u></b>	<b><u>4,696</u></b>	<b><u>5,162</u></b>	<b><u>3,600</u></b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	<u>30,398</u>	<u>19,809</u>	<u>19,775</u>	<u>32,400</u>
	<b>Total 5000</b>	<b><u>30,398</u></b>	<b><u>19,809</u></b>	<b><u>19,775</u></b>	<b><u>32,400</u></b>
5198	Professional Services	<u>233,360</u>	<u>289,662</u>	<u>301,124</u>	<u>225,214</u>
	<b>Total 5100</b>	<b><u>233,360</u></b>	<b><u>289,662</u></b>	<b><u>301,124</u></b>	<b><u>225,214</u></b>
5220	Conferences	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 5200</b>	<b><u>290</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
5310	Memberships	<u>595</u>	<u>655</u>	<u>706</u>	<u>655</u>
	<b>Total 5300</b>	<b><u>595</u></b>	<b><u>655</u></b>	<b><u>706</u></b>	<b><u>655</u></b>
5510	Natural Gas	1,400	1,400	1,400	1,400
5520	Electricity	600	600	1,664	1,600
5530	Water	-	-	431	500
5570	Waste Disposal	<u>-</u>	<u>-</u>	<u>121</u>	<u>200</u>
	<b>Total 5500</b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>	<b><u>3,617</u></b>	<b><u>3,700</u></b>
5622	Class Schedule Printing	74,526	56,893	40,465	60,000
5630	Rents & Leases	4,600	5,000	13,559	11,838
5649	Computer Software Maint / Lics.	9,000	9,000	10,036	10,000
	<b>Total 5600</b>	<b><u>88,126</u></b>	<b><u>70,893</u></b>	<b><u>64,060</u></b>	<b><u>81,838</u></b>
5740	Advertising	1,914	2,048	1,598	10,000
5790	Licenses/Processing Fees	<u>101</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 5700</b>	<b><u>2,015</u></b>	<b><u>2,048</u></b>	<b><u>1,598</u></b>	<b><u>10,000</u></b>
5890	Outside Services and Operating Costs	14,139	15,520	10,400	14,400
5892	Bank Card Charges	<u>9,605</u>	<u>10,557</u>	<u>9,579</u>	<u>9,600</u>
	<b>Total 5800</b>	<b><u>23,744</u></b>	<b><u>26,077</u></b>	<b><u>19,979</u></b>	<b><u>24,000</u></b>



**Riverside Community College District  
2011-2012 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	Total 5000 Series	<u>380,528</u>	<u>411,145</u>	<u>410,859</u>	<u>377,807</u>
	Total Expenditures	<u>747,197</u>	<u>795,731</u>	<u>858,260</u>	<u>744,066</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
	Total 7900	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
	Total 7000 Series	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
<b>Total Resource 1080</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 685,857</u></b>	<b><u>\$ 705,041</u></b>	<b><u>\$ 811,237</u></b>	<b><u>\$ 783,077</u></b>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ (784,316)
Local Income	\$ 900,000	
Intrafund Transfer From Resource 1000	730,982	
Total Income		1,630,982
Total Available Funds (TAF)		\$ 846,666

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 303,290
3000	Employee Benefits	140,383
4000	Books and Supplies	27,750
5000	Services and Operating Expenses	375,243
	Total Expenditures	846,666
7900	Contingency / Reserves	-
	Total Resource 1090 Including Contingency / Reserves	\$ 846,666

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ 10,000	\$ 10,000	\$ -	\$ -
<b>Total 1.0</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>2.0 Local Income</b>				
8820 Donations	60,000	50,000	184,000	168,590
8848 Box Office Receipts	633,190	593,753	640,113	694,322
8860 Interest Income	142	79	88	90
8890 Other Local Income	<u>27,982</u>	<u>26,057</u>	<u>21,872</u>	<u>36,998</u>
<b>Total 2.0</b>	<u>721,314</u>	<u>669,889</u>	<u>846,073</u>	<u>900,000</u>
<b>3.0 Incoming Transfer</b>				
8999 From Resource 1000	<u>193,257</u>	<u>193,257</u>	<u>-</u>	<u>730,982</u>
<b>Total 3.0</b>	<u>193,257</u>	<u>193,257</u>	<u>-</u>	<u>730,982</u>
<b>4.0 Beginning Balance July 1</b>				
<b>Total 4.0</b>	<u>(737,157)</u>	<u>(768,842)</u>	<u>(755,982)</u>	<u>(784,316)</u>
<b>Total Available Funds</b>	<u>\$ 187,414</u>	<u>\$ 104,304</u>	<u>\$ 90,091</u>	<u>\$ 846,666</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 61,096	\$ 62,372	\$ 64,058	\$ 63,678
2119	Classified Full Time	182,111	186,353	191,604	160,131
2129	Permanent Part-Time	-	-	-	28,881
2139	Classified Hourly	59,394	43,287	40,334	40,000
2190	Classified - Special Assignment	35,550	19,434	18,374	10,000
	<b>Total 2100</b>	<b>338,151</b>	<b>311,446</b>	<b>314,369</b>	<b>302,690</b>
2349	Classified Overtime	(428)	916	5,103	600
	<b>Total 2300</b>	<b>(428)</b>	<b>916</b>	<b>5,103</b>	<b>600</b>
	<b>Total 2000 Series</b>	<b>337,723</b>	<b>312,362</b>	<b>319,472</b>	<b>303,290</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified Employee	22,765	23,911	27,483	27,601
	<b>Total 3200</b>	<b>22,765</b>	<b>23,911</b>	<b>27,483</b>	<b>27,601</b>
3320	OASDHI Classified Employee	17,126	16,489	17,069	16,324
3325	Medicare Classified Employee	4,855	4,475	4,565	4,398
	<b>Total 3300</b>	<b>21,982</b>	<b>20,964</b>	<b>21,634</b>	<b>20,722</b>
3420	H&W Classified Employee	57,087	61,224	66,114	82,415
	<b>Total 3400</b>	<b>57,087</b>	<b>61,224</b>	<b>66,114</b>	<b>82,415</b>
3520	SUI Classified Employee	1,010	954	2,295	4,883
	<b>Total 3500</b>	<b>1,010</b>	<b>954</b>	<b>2,295</b>	<b>4,883</b>
3620	Work Comp Classified Employee	4,408	4,070	4,968	4,762
	<b>Total 3600</b>	<b>4,408</b>	<b>4,070</b>	<b>4,968</b>	<b>4,762</b>
3920	Other Benefits Classified Employee	(523)	1,401	275	-
	<b>Total 3900</b>	<b>(523)</b>	<b>1,401</b>	<b>275</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>106,729</b>	<b>112,526</b>	<b>122,770</b>	<b>140,383</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	19,863	13,816	14,966	14,250
4580	Theater Supplies	10,446	8,954	13,078	12,500
4590	Office/Other Supplies	1,269	2,318	1,087	1,000
	<b>Total 4500</b>	<b>31,578</b>	<b>25,088</b>	<b>29,131</b>	<b>27,750</b>
	<b>Total 4000 Series</b>	<b>31,578</b>	<b>25,088</b>	<b>29,131</b>	<b>27,750</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	2,098	1,465	2,711	2,800
	<b>Total 5000</b>	<b>2,098</b>	<b>1,465</b>	<b>2,711</b>	<b>2,800</b>
5194	Filming	1,366	1,225	1,125	1,125
5198	Professional Services	159,576	163,795	172,540	112,125

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	<b>Total 5100</b>	<b><u>160,941</u></b>	<b><u>165,020</u></b>	<b><u>173,665</u></b>	<b><u>113,250</u></b>
5210	Mileage	632	1,565	692	500
5219	Other Travel Expense	645	739	1,020	-
5220	Conference Attendance	-	-	586	-
	<b>Total 5200</b>	<b><u>1,277</u></b>	<b><u>2,304</u></b>	<b><u>2,298</u></b>	<b><u>500</u></b>
5310	Memberships	200	-	-	-
	<b>Total 5300</b>	<b><u>200</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
5520	Electricity	700	700	700	700
5541	Cellular Telephone	1,899	2,069	1,906	2,000
5550	Laundry & Cleaning	-	-	100	200
	<b>Total 5500</b>	<b><u>2,599</u></b>	<b><u>2,769</u></b>	<b><u>2,706</u></b>	<b><u>2,900</u></b>
5630	Rents & Leases	47,292	31,782	78,612	66,662
5632	Scenic Rentals	22,889	22,975	9,863	24,000
5633	Costume Rentals	16,473	24,297	12,116	23,500
5644	Repairs	215	-	235	-
5649	Software Agmnt/Licensing	-	-	40	-
5650	Transportation Contracts	6,520	9,666	7,706	8,444
	<b>Total 5600</b>	<b><u>93,389</u></b>	<b><u>88,720</u></b>	<b><u>108,572</u></b>	<b><u>122,606</u></b>
5740	Advertising	10,525	8,150	7,207	8,000
5790	Other Legal Fees	600	500	-	500
	<b>Total 5700</b>	<b><u>11,125</u></b>	<b><u>8,650</u></b>	<b><u>7,207</u></b>	<b><u>8,500</u></b>
5890	Outside Svcs. and Operating Costs	199,471	109,843	97,293	116,104
5892	Bank Card Charges	9,122	6,540	8,583	8,583
	<b>Total 5800</b>	<b><u>208,593</u></b>	<b><u>116,382</u></b>	<b><u>105,876</u></b>	<b><u>124,687</u></b>
	<b>Total 5000 Series</b>	<b><u>480,224</u></b>	<b><u>385,311</u></b>	<b><u>403,035</u></b>	<b><u>375,243</u></b>
	<b>Total Expenditures</b>	<b><u>956,255</u></b>	<b><u>835,287</u></b>	<b><u>874,407</u></b>	<b><u>846,666</u></b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(768,841)	(730,983)	(784,316)	-
	<b>Total 7900</b>	<b><u>(768,841)</u></b>	<b><u>(730,983)</u></b>	<b><u>(784,316)</u></b>	<b><u>-</u></b>
	<b>Total 7000 Series</b>	<b><u>(768,841)</u></b>	<b><u>(730,983)</u></b>	<b><u>(784,316)</u></b>	<b><u>-</u></b>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 187,414</u></b>	<b><u>\$ 104,304</u></b>	<b><u>\$ 90,091</u></b>	<b><u>\$ 846,666</u></b>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	10,190
Local Income		<u>532,938</u>
Total Available Funds (TAF)	\$	<u>543,128</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	43,830
7390	Interfund Transfer to Resource 3200		323,129
8999	Intrafund Transfer to Resource 1000		<u>171,169</u>
	Total Expenditures		538,128
7900	* Contingency / Reserves		<u>5,000</u>
	Total Resource 1110 Including Contingency / Reserves	\$	<u>543,128</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8847 Bookstore Commissions	\$ 994,524	\$ 818,862	\$ 636,787	\$ 532,338
8860 Interest	3,459	2,634	1,230	600
8890 Reimbursable Expenses	15,000	5,000	-	-
<b>Total 1.0</b>	<b><u>1,012,983</u></b>	<b><u>826,496</u></b>	<b><u>638,018</u></b>	<b><u>532,938</u></b>
<b>2.0 Beginning Balance July 1</b>				
	194,541	96,799	46,735	10,190
<b>Total 2.0</b>	<b><u>194,541</u></b>	<b><u>96,799</u></b>	<b><u>46,735</u></b>	<b><u>10,190</u></b>
<b>Total Available Funds</b>	<b><u>\$ 1,207,525</u></b>	<b><u>\$ 923,295</u></b>	<b><u>\$ 684,753</u></b>	<b><u>\$ 543,128</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	\$ 196	\$ 151	\$ 230	\$ 230
	<b>Total 5000</b>	<b>196</b>	<b>151</b>	<b>230</b>	<b>230</b>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	<b>Total 5500</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
	<b>Total 5000 Series</b>	<b>43,796</b>	<b>43,751</b>	<b>43,830</b>	<b>43,830</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	676,930	529,809	382,790	323,129
	<b>Total 7300</b>	<b>676,930</b>	<b>529,809</b>	<b>382,790</b>	<b>323,129</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	390,000	303,000	247,943	171,169
	<b>Total 8999</b>	<b>390,000</b>	<b>303,000</b>	<b>247,943</b>	<b>171,169</b>
	<b>Total Expenditures</b>	<b>1,110,726</b>	<b>876,560</b>	<b>674,563</b>	<b>538,128</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	96,799	46,735	10,190	5,000
	<b>Total 7900</b>	<b>96,799</b>	<b>46,735</b>	<b>10,190</b>	<b>5,000</b>
	<b>Total 7000 Series</b>	<b>773,729</b>	<b>576,544</b>	<b>392,980</b>	<b>328,129</b>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,207,525</b>	<b>\$ 923,295</b>	<b>\$ 684,753</b>	<b>\$ 543,128</b>



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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	54,549
Local Income		<u>219,400</u>
Total Available Income (TAF)	\$	<u><u>273,949</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	16,672
2000	Classified Salaries		4,978
3000	Employee Benefits		4,178
4000	Books and Supplies		6,925
5000	Services and Operating Expenses		<u>91,207</u>
	Total Expenditures		123,960
7900	* Contingency / Reserves		<u>149,989</u>
	Total Resource 1170 Including Contingency / Reserves	\$	<u><u>273,949</u></u>

\* 5% Contingency reserve calculated from TAF equals \$13,697

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8831 2 Sisters Food Group SPP 429	\$ -	\$ 6,550	\$ (2,400)	\$ -
8831 Butte-Glenn CCD SPP 483	-	21,081	-	-
8831 Circor Aerospace, Inc. SPP 420	-	-	10,800	10,800
8831 City of Corona SPP 428	6,000	-	-	-
8831 City of Moreno Valley SPP 439	-	8,375	3,864	-
8831 City of M.V. Block Grant SPP 479	-	66,443	12,107	-
8831 City of Rvrsd Human Resrc SPP 484	19,741	16,608	4,607	22,000
8831 CMTC 2004 ETP Subcontract SPP 437	15,000	45,000	-	-
8831 College of the Desert SPP 460	39,686	9,606	-	-
8831 Combustion Associates, Inc SPP 446	3,500	-	-	-
8831 El Camino Community College Dist SPP 423	-	-	16,200	100,000
8831 First Nations Employment Society SPP 421	-	14,178	-	-
8831 Goodrich SPP 430	31,000	-	-	-
8831 LACC - Kaiser Permanente SPP 472	-	-	14,392	19,000
8831 Luxfur SPP 474	6,900	-	-	-
8831 McClane Company SPP 433	-	22,750	6,250	5,000
8831 Nestle Waters SPP 454	500	-	-	-
8831 Quebecor World SPP 490	1,600	-	-	-
8831 Reid Products SPP 438	9,000	-	-	-
8831 REVIT SPP 489	-	-	-	4,500
8831 Riverside CCD - Diversity & HR SPP 466	2,400	-	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	58,000
8860 Interest	3,335	904	290	100
<b>Total 1.0</b>	<b><u>138,662</u></b>	<b><u>211,495</u></b>	<b><u>66,111</u></b>	<b><u>219,400</u></b>
<b>2.0 Beginning Balance July 1</b>				
	141,149	83,605	71,173	54,549
<b>Total 2.0</b>	<b><u>141,149</u></b>	<b><u>83,605</u></b>	<b><u>71,173</u></b>	<b><u>54,549</u></b>
<b>Total Available Funds</b>	<b><u>\$ 279,811</u></b>	<b><u>\$ 295,100</u></b>	<b><u>\$ 137,284</u></b>	<b><u>\$ 273,949</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Academic Salaries</b>					
1330	Part-Time Teaching Fall	\$ -	\$ -	\$ -	\$ 4,359
1331	Part-Time Teaching Summer	-	-	1,345	7,500
1332	Part-Time Teaching Winter	-	-	-	1,453
1333	Part-Time Teaching Spring	-	-	2,691	-
	<b>Total 1300</b>	<u>-</u>	<u>-</u>	<u>4,036</u>	<u>13,312</u>
1490	Academic Special Project	-	-	-	3,360
	<b>Total 1400</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,360</u>
	<b>Total 1000 Series</b>	<u>-</u>	<u>-</u>	<u>4,036</u>	<u>16,672</u>
<b>Classified Salaries</b>					
2118	Full Time Administrator	55,433	38,066	13,803	2,265
2119	Full Time Regular	32,084	28,352	18,372	2,713
2190	Special Assignment	16,853	-	-	-
	<b>Total 2100</b>	<u>104,371</u>	<u>66,419</u>	<u>32,175</u>	<u>4,978</u>
	<b>Total 2000 Series</b>	<u>104,371</u>	<u>66,419</u>	<u>32,175</u>	<u>4,978</u>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	-	-	333	1,098
3130	STRS - Academic Non-Teaching	-	-	-	277
	<b>Total 3100</b>	<u>-</u>	<u>-</u>	<u>333</u>	<u>1,375</u>
3220	PERS Classified	8,202	6,278	3,669	544
	<b>Total 3200</b>	<u>8,202</u>	<u>6,278</u>	<u>3,669</u>	<u>544</u>
3315	Medicare - Teachers & Aides	-	-	59	193
3320	OASDHI Classified	6,438	4,009	2,125	309
3325	Medicare Classified	1,506	938	497	72
3335	Medicare - Academic Non-Teaching	-	-	-	49
	<b>Total 3300</b>	<u>7,943</u>	<u>4,947</u>	<u>2,680</u>	<u>623</u>
3420	H&W Classified	13,275	10,282	6,190	948
	<b>Total 3400</b>	<u>13,275</u>	<u>10,282</u>	<u>6,190</u>	<u>948</u>
3510	SUI - Teachers & Aides	-	-	49	214
3520	SUI Classified	311	194	247	80
3530	SUI - Academic Non-Teaching	-	-	-	54
	<b>Total 3500</b>	<u>311</u>	<u>194</u>	<u>296</u>	<u>348</u>
3610	WC - Teachers & Aides	-	-	63	209
3620	Work Comp Classified	1,360	847	538	78
3630	WC - Academic Non-Teaching	-	-	-	53
	<b>Total 3600</b>	<u>1,360</u>	<u>847</u>	<u>601</u>	<u>340</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3920/30	Other Benefits	105	389	(419)	-
	<b>Total 3900</b>	<b>105</b>	<b>389</b>	<b>(419)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>31,197</b>	<b>22,936</b>	<b>13,351</b>	<b>4,178</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	36	632	182	275
4590	Other Supplies	536	311	117	250
4599	Cont Ed Instr Suppl	2,708	2,897	2,264	6,400
	<b>Total 4500</b>	<b>3,279</b>	<b>3,840</b>	<b>2,563</b>	<b>6,925</b>
	<b>Total 4000 Series</b>	<b>3,279</b>	<b>3,840</b>	<b>2,563</b>	<b>6,925</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	111	47	10	200
	<b>Total 5000</b>	<b>111</b>	<b>47</b>	<b>10</b>	<b>200</b>
5210	Mileage	2,244	-	119	250
5211	Meeting Expenses	257	-	-	-
5220	Conference Attendance	205	-	-	-
	<b>Total 5200</b>	<b>2,706</b>	<b>-</b>	<b>119</b>	<b>250</b>
5310	Memberships and Dues	100	500	-	-
	<b>Total 5300</b>	<b>100</b>	<b>500</b>	<b>-</b>	<b>-</b>
5520	Electricity	1,724	1,647	2,427	3,000
5530	Water	1,053	873	709	1,000
5540	Telephone	1,172	790	627	1,000
5541	Cellular Telephone	1,421	2,033	1,846	2,000
5570	Waste Disposal	96	96	197	200
	<b>Total 5500</b>	<b>5,465</b>	<b>5,438</b>	<b>5,806</b>	<b>7,200</b>
5622	Printing - Class Schedule	-	-	-	2,000
5630	Rents and Leases	5,678	6,587	1,976	357
5644	Repairs	-	390	-	-
	<b>Total 5600</b>	<b>5,678</b>	<b>6,977</b>	<b>1,976</b>	<b>2,357</b>
5740	Advertising	-	-	-	500
5790	Licenses, Permits, and Other Fees	-	11	-	-
	<b>Total 5700</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>500</b>
5890	Outside Services and Operating Costs	43,300	117,758	22,698	80,700
	<b>Total 5800</b>	<b>43,300</b>	<b>117,758</b>	<b>22,698</b>	<b>80,700</b>
	<b>Total 5000 Series</b>	<b>57,359</b>	<b>130,731</b>	<b>30,609</b>	<b>91,207</b>
	<b>Total Expenditures</b>	<b>196,206</b>	<b>223,926</b>	<b>82,735</b>	<b>123,960</b>

**Contingency/Fund Balance**

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
7910	Unrestricted	83,604	71,173	54,549	149,989
	<b>Total 7900</b>	<b>83,604</b>	<b>71,173</b>	<b>54,549</b>	<b>149,989</b>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 279,811</u></b>	<b><u>\$ 295,100</u></b>	<b><u>\$ 137,284</u></b>	<b><u>\$ 273,949</u></b>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 9,407,665
Local Income	<u>1,440,000</u>
Total Available Income (TAF)	<u>\$ 10,847,665</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 218,686
6000	Capital Outlay	<u>3,704,871</u>
	Total Expenditures	3,923,557
7900	* Contingency / Reserves	<u>6,924,108</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 10,847,665</u>

\* 5% Contingency reserve calculated from TAF equals \$542,383

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8890</b> Redevelopment Agency Pass-Thru	\$    1,893,125	\$    1,613,435	\$    1,387,953	\$    1,400,000
<b>8860</b> Interest	134,515	145,473	75,722	40,000
<b>Total 1.0</b>	<u>          2,027,640</u>	<u>          1,758,909</u>	<u>          1,463,675</u>	<u>          1,440,000</u>
<b>2.0 Beginning Balance July 1</b>				
<b>Total 2.0</b>	<u>          5,659,416</u>	<u>          7,564,112</u>	<u>          9,042,422</u>	<u>          9,407,665</u>
<b>Total Available Funds</b>	<u>\$         7,687,056</u>	<u>\$         9,323,021</u>	<u>\$        10,506,097</u>	<u>\$        10,847,665</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	\$ 76,254	\$ 77,713	\$ 114,600	\$ 155,700
	<b>Total 5100</b>	<b>76,254</b>	<b>77,713</b>	<b>114,600</b>	<b>155,700</b>
5510	Natural Gas	1,041	1,807	1,657	3,000
5520	Electricity	42,644	49,971	52,702	50,000
5530	Water	1,138	1,741	1,712	7,554
5540	Telephone	-	-	3,886	-
5570	Waste Disposal	1,868	2,302	2,955	2,432
	<b>Total 5500</b>	<b>46,691</b>	<b>55,821</b>	<b>62,912</b>	<b>62,986</b>
5790	Licenses, Permits, and Other Fees	-	-	246	-
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>246</b>	<b>-</b>
5890	Other Services	-	-	15,367	-
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>15,367</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>122,945</b>	<b>133,533</b>	<b>193,125</b>	<b>218,686</b>
<b><u>Capital Outlay</u></b>					
<b><u>Buildings</u></b>					
6219	Other	-	-	77,118	172,881
6221	Advertising / Legal	-	-	2,853	-
6223	Architect's Fees	-	-	417,456	98,159
6224	Testing	-	-	8,900	43,867
6225	Demolition/Grading	-	-	79,118	78,181
6226	Remodel	-	147,066	19,849	2,800,000
6227	Fixtures/Fixed Equipment	-	-	42,369	-
6229	Other	-	-	159,667	511,783
	<b>Total 6200</b>	<b>-</b>	<b>147,066</b>	<b>807,330</b>	<b>3,704,871</b>
<b><u>Equipment</u></b>					
6481	Equip Add'l <\$5000	-	-	6,849	-
6486	Computer Equip Add'l >5000	-	-	91,128	-
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>97,977</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>147,066</b>	<b>905,307</b>	<b>3,704,871</b>
	<b>Total Expenditures</b>	<b>122,945</b>	<b>280,599</b>	<b>1,098,432</b>	<b>3,923,557</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	7,564,111	9,042,422	9,407,665	6,924,108
	<b>Total 7900</b>	<b>7,564,111</b>	<b>9,042,422</b>	<b>9,407,665</b>	<b>6,924,108</b>
<b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 7,687,056</b>	<b>\$ 9,323,021</b>	<b>\$ 10,506,097</b>	<b>\$ 10,847,665</b>



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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ -
Federal Income	\$ 13,624,400	
State Income	9,463,831	
Local Income	3,118,563	
Intrafund Transfers	<u>1,973,055</u>	
Total Income		<u>28,179,849</u>
Total Available Funds (TAF)		<u>\$ 28,179,849</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,620,091
2000	Classified Salaries	7,267,785
3000	Employee Benefits	3,725,008
4000	Books and Supplies	1,945,456
5000	Services and Operating Expenses	5,811,006
6000	Capital Outlay	2,544,548
7600	Student Grants / Bus Passes	<u>2,265,955</u>
	Total Expenditures	28,179,849
7900	Contingency / Reserves	<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	<u>\$ 28,179,849</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8190 Social Innovation Student Leadership SPP 027	\$ -	\$ -	\$ 4,878	\$ 5,122
8120 Upward Bound TRIO Riverside SPP 039	226,821	301,460	316,226	290,651
8120 Upward Bound TRIO Norco SPP 044	97,696	-	-	-
8190 Career Ladder Nursing Ed SPP0 45	7,544	-	-	-
8190 Comm College Initiative for Egypt SPP 093	-	205,573	-	-
8190 Comm College Initiative for Egypt, Phase II SPP 094	-	17,705	15,038	-
8190 Foster and Kinshipcare SPP 098	60,574	65,240	49,421	60,709
8190 Foster and Kinship Provider Training SPP 099	48,399	67,264	67,772	-
8170 VTEA Tech Prep SPP 101	243,901	201,814	335,129	-
8170 Tech Prep Regional Coord Project SPP 102	180,194	233,300	-	-
8120 SSS Trio - Moreno Valley 10/15 SPP 104	-	-	180,925	258,494
8120 SSS Rise - Norco 10/15 SPP 105	-	-	76,485	363,515
8120 SSS Trio - Riverside 10/15 SPP 106	-	-	70,903	369,097
8190 Tri-Tech Small Bus Development SPP 108	180,791	-	-	-
8190 Tri-Tech Small Bus Development SPP 109	144,686	165,366	72,608	257,392
8190 Tri-Tech Small Bus Development SPP 111	-	27,634	-	-
8190 Tri-Tech Small Business Jobs Act SPP 113	-	-	-	250,000
8190 Tri-Tech Small Bus Development SPP 131	-	126,120	192,080	-
8120 Title VI Global Logistics Program SPP 133	-	-	235,496	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	-	41,863	-	229,443
8130 Calif. Transportation & Logistics Inst. SPP 141	87,341	15,359	-	-
8120 Upward Bound TRIO Norco CNUSD2 SPP 143	211,572	292,570	252,528	392,283
8120 Upward Bound TRIO Norco Norte Vista SPP 144	272,520	227,131	200,332	199,828
8190 Procurement Assistance SPP 145	116,932	249,418	109,416	-
8190 Procurement Assistance SPP 147	134,939	-	129,075	146,457
8120 Title V Riverside SPP 150	268,758	37,492	-	-
8120 Title V Norco SPP 151	122,072	-	-	-
8120 Title V Moreno Valley SPP 152	176,926	14,693	-	-
8120 Title V Chaffey CC SPP 153	252,784	67,378	-	-
8120 Title V HSI Coop MV/UCR SPP 154	481,553	558,000	485,355	111,325
8120 Title V HSI Coop MV/Norco SPP 155	440,590	280,715	256,010	6,355
8120 Title V Norco Campus 09/14 SPP 156	-	296,484	691,022	730,177
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	94,584	63,520	80,144	91,670
8190 Pre-Emancipation Services SPP 158	62,052	-	-	-
8190 Post-Emancipation Services SPP 159	59,264	-	-	-
8190 Riverside County Emancipation Svcs SPP 160	395,001	-	-	-
8190 Americorp/Svc Lrn Yr 2 SPP 168	48,999	-	-	-
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	-	-	215,461	80,892
8190 Workability Grant SPP 183	202,200	275,380	230,409	290,060
8190 ARRA Dept of Rehab - Workability SPP 184	-	5,617	37,327	-
8120 Title V Moreno Valley Campus 09/14 SPP 194	-	481,171	421,934	821,882
8120 Title V HSI Coop Program Norco CSUSB SPP 195	-	-	447,049	1,064,266
8130 CCEAC Program WIA Title I SPP 203	184,397	-	-	-
8130 WIA Allied Health Prog Expansion FP2 SPP 204	-	-	198,476	335,475
8130 WIA Allied Health Prog Expansion SPP 206	-	172,386	313,611	-
8190 Allied Health - Health Care and Facilities SPP 207	-	188,543	19,720	121,407
8190 Allied Health - Health Care and Facilities SPP 208	-	-	-	148,500
8130 ARRA Allied Hlth Prog Stimls Exp Proj, Phs II SPP 210	-	107,675	247,810	-
8190 Affordable Care Act - Expansion of PA Trng SPP 213	-	-	-	2,117,808

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8190 Pre-Emancipation Services (2011-2012) SPP 218	88,616	124,781	124,773	105,800
8190 Post-Emancipation Services (2011-2012) SPP 219	55,286	88,331	84,823	102,000
8190 Riv Cty Emancipation Svc (2011-2012) SPP 220	424,523	886,450	887,292	672,200
8120 Child Care Access (ECS) SPP 229	192,126	19,585	-	-
8190 ECS Consortium Grant SPP 230	17,466	17,499	17,475	17,500
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	-	-	176,179	-
8190 ARRA Nursing Schol for Disadvtdged Stdnts SPP 234	-	-	114,352	-
8190 PA Scholarships for Disadvtdged Stdnts SPP 235	-	-	24,072	-
8190 ARRA PA Scholarships for Disadvtdged Stdnts SPP 236	-	-	10,766	-
8190 PA Scholarships for Disadvtdged Stdnts 11/12 SPP 237	-	-	-	10,374
8190 Youth Empowerment Strategies for Success SPP 239	-	-	1,482	-
8190 CDC-WORKs! Program SPP 240	120,945	125,604	55,513	-
8120 Student Support Services TRIO Norco SPP 241	239,709	246,413	49,812	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	-	-	134,901	334,936
8190 Comm Action Partnership of Riv Cty SPP 246	-	153,674	87,390	-
8130 WIA/ARRA Comm Clg Class Size Training SPP 247	-	645,208	635,118	-
8190 Nursing Education Pract. & Retention SPP 251	381,537	322,879	29,409	50,304
8190 Fast Track to the AND Prog SPP 253	84,682	27,057	8,356	214,948
8190 Nursing Ed Practice & Retention 10/13 SPP 257	-	-	228,636	446,952
8190 City of Riverside - CDBG - HUD SPP 280	-	23,617	-	-
8130 ARRA Summer Work Experience Prog SPP 309	-	13,767	346,188	-
8130 SYEP Independent Living Youth Acad SPP 310	-	415,660	-	-
8190 SYEP Independent Living Youth Acad SPP 310	11,303	-	-	-
8140 ARRA Subsidized Time-Ltd Emplmt Prog SPP 311	-	17,451	69,137	-
8190 CCRAA Access to Success SPP 313	200,027	445,309	695,865	80,855
8190 CCRAA Step Up to Success Coop SPP 314	421,771	1,023,358	720,301	241,145
8190 CCRAA Project Success Prog SPP 315	321,212	1,325,811	546,897	26,369
8190 NSF Nat'l Ctr Logistics & Supply SPP 321	40,887	21,459	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	115,638	170,704	256,274	263,935
8190 ATE-Adv Tech Ed-NSF SPP 327	78,240	-	-	-
8120 FIPSE Public Safety Education & Training SPP 341	-	-	114,546	485,453
8120 Fund for Improvement SPP 342	90,839	31,947	-	-
8190 UCR/TQE Grant SPP 347	108,900	25,540	-	-
8190 Water Quality Research SPP 348	81,548	50,080	-	-
8190 UCR/Aurora SPP 349	2,995	-	-	-
8190 UCR/MV Copernicus SPP 350	11,608	-	-	-
8190 USDA Soil Science SPP 351	25,986	100,284	11,679	112,052
8190 UCR/USDA Building Bridges Nano-Water SPP 353	-	-	1,600	96,341
8170 Gateway to College - Tech Prep SPP 363	139,434	210,917	197,685	-
8140 TANF 50% SPP 366	91,155	100,423	136,689	145,377
8140 CalWorks SPP 367	-	39,457	-	-
8170 VTEA SPP 370	971,918	895,019	1,005,549	1,024,703
8170 CTE Transitions SPP 371	-	-	-	234,850
8170 VTEA Title IIA State Leadrshp SPP 377	164,880	153,233	154,935	150,100
8190 Riv Cty 2009 Homeland Security Grant Prog SPP 385	-	-	-	54,000
8190 Bulletproof Vest Partnership SPP 386	-	-	1,516	11,398
8190 Tri-Tech SBA 2007 Carryover SPP 392	14,281	-	-	-
8190 Child Development Ctr Carryover SPP 395	20,427	-	-	-
<b>Total 1.0</b>	<b>9,321,027</b>	<b>12,508,386</b>	<b>12,881,850</b>	<b>13,624,400</b>

**2.0 State Income**

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>8627</b> Career Tech Education - Fiscal Agent SPP 013	6,571,751	341,999	-	-
<b>8659</b> Basic Skills Reappropriation SPP 020	74,211	-	-	-
<b>8659</b> Basic Skills & Immigrant Education SPP 021	399,574	-	-	-
<b>8659</b> Basic Skills ESL 07/08 SPP 022	199,125	323,417	-	-
<b>8659</b> Basic Skills ESL 08/09 SPP 023	106,352	411,757	135,090	-
<b>8659</b> Basic Skills ESL 09/10 SPP 024	-	187,761	237,739	28,327
<b>8659</b> Basic Skills ESL 10/12 SPP 025	-	-	260,174	108,100
<b>8659</b> Basic Skills ESL 11/12 SPP 026	-	-	-	368,274
<b>8627</b> CSUSB Bridges Stem Cell Research SPP 028	-	-	2,822	46,978
<b>8659</b> Career Exp & Dev 7th & 8th Graders SPP 032	120,831	-	-	-
<b>8659</b> CTE Strength Career Tech Ed SB70 SPP 033	130,168	(35,342)	-	-
<b>8659</b> CTE Community Collaborative Proj-Unite SPP 034	284,853	178,153	-	-
<b>8659</b> CTE Teacher Preparation Pipeline SPP 035	114,082	23,829	-	-
<b>8659</b> CTE Community Collaborative Proj-Suppl SPP 037	40,777	8,793	-	-
<b>8659</b> CA Articulation NBR SPP 046	-	1,607	-	-
<b>8659</b> Song Brown RN Special Programs 10/12 SPP 049	99,967	-	52,636	71,722
<b>8659</b> Song Brown RN - 10/12 SPP 050	-	-	107,969	92,031
<b>8659</b> Phys Asst Base Pr Song-Brown SPP 051	106,100	107,000	99,996	100,000
<b>8659</b> Nursing Capacity Bldg Prog Expansn SPP 057	112,991	-	-	-
<b>8622</b> EOPS SPP 060	766,913	507,019	1,134,201	1,180,445
<b>8629</b> EOPS Care SPP 061	135,643	81,710	-	-
<b>8629</b> CARE SPP 061	-	-	135,158	135,718
<b>8659</b> BFAP Augmentation SPP 067	616,478	720,204	807,187	899,736
<b>8659</b> BOG Financial Aid Admin SPP 069	224,072	232,026	259,241	337,386
<b>8628</b> Telecom Tech Grant SPP 071	10,041	250	-	-
<b>8629</b> Instr/Library Equip Block Grant SPP 075	307,852	40,008	26,003	-
<b>8628</b> TTIP - Library SPP 076	36,029	7	-	-
<b>8659</b> Matriculation SPP 080	1,769,847	867,196	867,175	823,816
<b>8659</b> Staff Development SPP 084 thru 087	47,955	6,146	1,465	8,219
<b>8659</b> Foster & Kinship Care Educ SPP 098	62,102	66,884	77,297	62,233
<b>8627</b> TRI-TECH SBDC State Cash Match odd yrs SPP 112	-	-	160,000	-
<b>8659</b> Middle College HS SPP 125	132,835	84,604	99,454	99,454
<b>8659</b> Middle College HS SPP 126	-	15,300	-	-
<b>8659</b> SBDC State CCCCCO SPP 128	49,994	24,785	-	-
<b>8659</b> CACT Grant SPP 135	160,363	146,227	80	-
<b>8659</b> IDRC Mt. Sac SPP 136	8,441	-	-	-
<b>8659</b> Resp Trng Fund (RTF) Incumb Wkrs SPP 148	51,596	-	-	-
<b>8659</b> Game Art Mini-Grant SPP 149	7,810	-	-	-
<b>8659</b> Center International Trade SPP 163	205,000	101,670	-	-
<b>8659</b> Faculty/Staff Diversity SPP 170	37,433	27,998	14,458	54,703
<b>8659/8680</b> CITD Leadership Grant SPP 173	172,500	85,552	151,361	193,639
<b>8659</b> CACT Hub FP1 SPP 177	53,245	-	-	-
<b>8659</b> CITD Hub FP2 SPP 178	21,740	-	-	-
<b>8621/8629</b> DSP&S SPP 180	1,989,652	1,120,143	1,621,057	1,619,433
<b>8659</b> Active Minds/Mental Health Education SPP 185	-	-	1,967	8,033
<b>8627</b> RCOE Zenith Mentoring Foster Youth/ILP SPP 186	60,615	22,894	(720)	-
<b>8659</b> Entrepreneurship Career Pathway - CITD SPP 188	-	34,971	-	-
<b>8659</b> Entrepreneurship Career Pathway - SBDC SPP 189	-	34,661	-	-
<b>8659</b> CACT Hub FP3 SPP 191	114,281	54,354	1,000	-
<b>8659</b> CITD Hub FP3 SPP 192	119,383	60,010	-	-

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>	
8659	Entrepreneurship Car Pathway - CITD Ldrshp SPP 193	-	68	43,695	6,237
8659	Faculty Entrepreneurship Project 11/12 SPP 211	-	-	-	15,000
8659	Faculty Entrepreneurship Project SPP 212	-	-	4,975	-
8659	Nursing & Allied Health Equip SPP 214	32,299	2,251	-	-
8659	CAC/DOJ Music Presenting SPP 225	-	15,000	-	-
8627	Community Emergency Response Team SPP 248	-	-	-	1,500
8659	Nursing Fac Recruitment & Retention SPP 250	34,457	36,619	29,990	-
8659	Song Brown Registered Nursing - 08/10 SPP 252	100,385	99,615	-	-
8659	Song Brown Registered Nursing - 09/11 SPP 254	-	98,675	88,519	-
8659	Song Brown PA Mental Health Prog SPP 255	-	-	-	92,202
8659	Song Brown PA Mental Health Prog 11/12 SPP 256	-	-	-	167,022
8659	Song Brown RN Special Project SPP 258	56,816	4,087	1,209	-
8659	Nursing Capacity Bldg Prog Exp FP3 SPP 259	274,256	-	-	-
8659	Nursing Capacity Bldg Renovation FP3 SPP 260	143,241	-	-	-
8659	CTE Enroll Growth & Retention ADN-RN SPP 261	253,503	535,581	61,653	-
8659	CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	-	83,388	356,257	153,793
8659	Enrollment Grwth for ADN-RN 10/11 SPP 263	-	-	2,762	514,425
8659	Enrollment Grwth for ADN-RN 11/12 SPP 264	-	-	-	260,687
8627	State Transition to Nursing Practice SPP 270	-	-	807	9,193
8659	CTE Workforce Innovation Partnership SPP 272	-	-	18,736	131,264
8659	Teeth are Us SPP 273	77,927	-	-	-
8659	CTE Community Collaborative Proj 08/09 SPP 275	-	256,547	140,467	-
8659	CTE Comm Collaborative Proj-Suppl 08/09 SPP 276	-	68,665	31,211	-
8659	CTE Community Collaborative Proj 09/10 SPP 277	-	42	146,620	163,338
8659	CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	-	1,831	39,309	37,860
8659	EWD Regional Consortia Demonstration SPP 279	35,399	54,537	-	-
8659	CTE Community Collaborative Proj 10/11 SPP 287	-	-	-	400,000
8659	CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	-	-	-	130,000
8659	California H.S. Exit Exam Prep Prog SPP 358	25,259	38,635	-	-
8626	CalWorks Comm Clg Set-Aside Prog SPP 359	125,018	106,686	59,886	76,000
8626	CalWorks SPP 367	438,945	242,730	437,029	467,063
8659	CA High School Exit Exam SPP 368	190,936	-	-	-
8627	CA Civil Liberties Public Ed Program SPP 380	5,000	19,983	-	-
8659	Center International Trade C/O SPP 396	31,412	-	-	-
8659	Teacher & Reading Develop C/O SPP 397	48,654	-	-	-
8659	Matriculation C/O SPP 398	-	21,896	-	-
8681	Lottery SPP 735	359,031	590,354	545,489	600,000
<b>Total 2.0</b>		<b>17,755,143</b>	<b>8,160,780</b>	<b>8,261,426</b>	<b>9,463,831</b>

**3.0 Local Income**

8890	CTE Community Collaborative Proj-Unite SPP 034	9,900	-	-	-
8890	Tri-Tech SBCD Cash Match SPP 110/132	57,348	51,005	-	150,000
8890	Tri-Tech Small Business Jobs Act Income SPP 114	-	-	-	2,525
8890	Regional Health Occupations SPP 117	-	-	-	2,000
8820	Nuview Bridge (ECS) SPP 122	114,700	36,114	-	-
8820	Jurupa Early College Academies SPP 123	76,951	-	-	-
8890	Tri-Tech SBCD Seminars SPP 129	3,025	4,592	568	10,100
8890	Tri-Tech SBDC Cash Match (even yrs) SPP 132	34,191	59,003	44,994	-
8890	CACT Seminars SPP 134	9,229	6,517	10,547	27,740
8890	PAC Seminars SPP 145/147	4,965	21,518	-	-

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8890 PAC Income Account - Even Year SPP 146	-	-	12,527	4,500
8820 Found for CA Comm Clgs/Career Ladder SPP 162	-	1,547	46,949	6,000
8890 CITD EDA/Fees/Conf SPP 164	9,113	14,665	-	-
8890 DSP&S - P1 Recalc SPP 180	85,334	10,937	17,582	-
8820 Step Into College SPP 187	-	36,605	33,364	1,911
8890 MWD Water Conservation SPP 205	6,916	-	-	-
8820 Bank of America - Perf Riverside SPP 224	-	1,602	8,398	-
8820 Carpenter Foundation - The Sound of Music SPP 226	-	-	10,500	25,000
8820 Lux Boreal Dance Residency SPP 227	-	-	8,710	-
8890 West Ed Paraprofessional SPP 231	-	-	-	187
8820 Kaiser Permanente MVC Dental Hygiene SPP 269	-	-	20,000	25,000
8820 Expanding Access to Dental Care and Ed SPP 274	-	200,000	-	-
8890 Riverside Comm Health Found Comm Ed SPP 281	-	-	24,484	516
8890 4Faculty Web Services SPP 312	3,778	2,338	2,775	8,438
8820 Community Learning in Partnership SPP 352	-	-	271,036	1,758,546
8820 Comm Learning in Partnership - Plng Grant SPP 357	-	125,303	28,193	-
8890 CalWorks Comm Clg Set-Aside Prog SPP 359	(63,348)	-	-	-
8820 Gateway to College Dropout Recovery SPP 362	10,500	3,611	7,586	47
8890 Gateway to College Charter School SPP 364	258,880	320,687	334,153	346,000
8890 Riverside Co Board of Supervisors SPP 390	-	-	20,000	5,507
8890 Moreno Valley Netbooks SPP 512	-	-	21,067	-
8880 Int'l Stdnt Capital Outlay Surcharge - SPP 709	50,339	(7,548)	10,218	744,546
<b>Total 3.0</b>	<b><u>671,820</u></b>	<b><u>888,493</u></b>	<b><u>933,649</u></b>	<b><u>3,118,563</u></b>

**4.0 Intrafund Transfers In (Out)**

From (To) Resource 1000:				
8999 EOP&S SPP 060	-	219,379	155,922	174,684
8999 CARE SPP 061	-	39,575	32,592	36,315
8999 Instructional Equipment Match SPP 075	73,259	9,002	13,002	-
8999 Matriculation SPP 080	-	702,961	590,049	637,905
8999 Middle College HS SPP 125	-	90,972	89,995	91,145
8999 RCOE Foster Youth ILP Emancipation SPP 157	-	-	5,372	-
8999 Center International Trade SPP 163	-	17,028	5,281	-
8999 CITD Leadership Grant SPP 173	-	24,576	-	-
8999 DSP&S Match/Over SPP 180	522,091	1,289,005	909,879	774,123
8999 Entrepreneurship Career Pathways CITD SPP 188	-	-	3,360	-
8999 CITD Hub FP3 SPP 192	-	2,377	-	-
8999 Riv Cty Emancipation Srvc (2009-2011) SPP 220	-	40,631	-	-
8999 Fed Wrk Study SPP 300/309	32,926	32,823	32,691	25,742
8999 FWS Off Campus 100% Amer Reads SPP 301	200	52	220	284
8999 FWS Off Campus 100% Amer Counts SPP 302	46	-	300	363
8999 FWS Off Campus 100% Literacy SPP 303	71	64	-	16
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	191,649	142,364	154,978	212,875
8999 CalWorks SPP 367	-	2,300	-	-
8999 General Fund Backfill SPP 758	-	-	-	19,603
<b>Total 4.0</b>	<b><u>820,241</u></b>	<b><u>2,613,110</u></b>	<b><u>1,993,642</u></b>	<b><u>1,973,055</u></b>

**5.0 Unaudited Beginning Balance July 1**

<b>Total 5.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
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**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Total Available Funds</b>	<b><u>\$ 28,568,231</u></b>	<b><u>\$ 24,170,769</u></b>	<b><u>\$ 24,070,565</u></b>	<b><u>\$ 28,179,849</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Academic Salaries</b>					
1110	Regular Full-Time Teaching	\$ 645,562	\$ 674,696	\$ 586,861	\$ 406,847
1170	Instructional Release Time	205,122	157,180	194,547	112,249
	<b>Total 1100</b>	<b>850,683</b>	<b>831,876</b>	<b>781,408</b>	<b>519,096</b>
1218	Regular Full Time Administrator	616,240	603,773	752,832	844,593
1219	Counselors/Librarians/Release Time	1,315,650	1,429,593	1,269,715	1,226,778
	<b>Total 1200</b>	<b>1,931,890</b>	<b>2,033,366</b>	<b>2,022,547</b>	<b>2,071,371</b>
1330	Part-Time Teaching Fall	13,855	26,242	51,824	287,650
1331	Part-Time Teaching Summer (Odd years)	-	-	6,289	23,189
1332	Part-Time Teaching Winter	-	4,844	16,237	-
1333	Part-Time Teaching Spring	26,507	41,886	83,284	5,250
1334	Part-Time Teaching Summer (Even years)	2,910	6,775	37,599	-
1335	Regular - Overload Fall	5,065	1,611	-	2,595
1336	Regular - Overload Summer (Even years)	-	-	4,508	-
1337	Regular - Overload Winter	-	460	13,363	-
1338	Regular - Overload Spring	4,496	5,639	6,608	12,973
1339	Regular - Overload Summer (Odd years)	-	358	1,578	12,211
1360	Other - Substitute Teaching	324	19,986	12,641	-
1370	Other - Extra Duty	-	785	142	-
1371	Other - Large Lecture Stipends	1,181	974	681	-
	<b>Total 1300</b>	<b>54,338</b>	<b>109,560</b>	<b>234,754</b>	<b>343,868</b>
1439	Part-Time Non-Instructional	584,527	671,811	814,253	588,863
1469	Substitute Non-Instructional	-	269	468	-
1479	Extra Duty (Stipend)	28,743	29,644	15,175	-
1490	Special Assignments	412,350	466,207	506,459	1,096,893
	<b>Total 1400</b>	<b>1,025,620</b>	<b>1,167,931</b>	<b>1,336,354</b>	<b>1,685,756</b>
	<b>Total 1000 Series</b>	<b>3,862,532</b>	<b>4,142,733</b>	<b>4,375,064</b>	<b>4,620,091</b>
<b>Classified Salaries</b>					
2118	Full-Time Administrator	1,306,127	1,468,549	1,411,564	1,211,992
2119	Full-Time - Regular / Confidential	3,500,351	3,555,430	3,734,319	3,671,259
2129	Permanent Part-Time	246,483	300,032	307,873	600,906
2139	Classified Hourly	1,132,333	1,461,313	1,007,225	337,688
2169	Substitutes	35,238	37,699	47,275	-
2190	Special Assignment	53,000	32,703	48,488	53,875
	<b>Total 2100</b>	<b>6,273,533</b>	<b>6,855,728</b>	<b>6,556,745</b>	<b>5,875,720</b>
2210	Full-Time Instructional Aides	352,550	357,881	382,328	395,284
2220	Part-Time Instructional Aides	81,555	72,883	88,823	90,207
2230	Part-Time Hourly Instructional Aides	448,236	583,790	366,972	347,457
	<b>Total 2200</b>	<b>882,341</b>	<b>1,014,555</b>	<b>838,123</b>	<b>832,948</b>



**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
2331	Student Help Non-Instructional	388,631	421,241	527,638	524,888
2349	Overtime	36,336	17,971	23,958	18,229
2399	Classified Non-teaching Other	-	-	21,540	-
	<b>Total 2300</b>	<b><u>424,967</u></b>	<b><u>439,211</u></b>	<b><u>573,136</u></b>	<b><u>543,117</u></b>
2430	Student Instructional	-	20,493	99,053	16,000
2440	Overtime - Instructional Aides	7,263	4,852	1,565	-
	<b>Total 2400</b>	<b><u>7,263</u></b>	<b><u>25,345</u></b>	<b><u>100,617</u></b>	<b><u>16,000</u></b>
	<b>Total 2000 Series</b>	<b><u>7,588,103</u></b>	<b><u>8,334,839</u></b>	<b><u>8,068,622</u></b>	<b><u>7,267,785</u></b>
3110	STRS Teaching/Instr Aide	74,243	73,595	76,976	70,329
3120	STRS Classified Employee	12,115	11,567	11,588	8,548
3130	STRS Other Academic Employee	233,206	242,215	249,469	289,200
	<b>Total 3100</b>	<b><u>319,563</u></b>	<b><u>327,376</u></b>	<b><u>338,033</u></b>	<b><u>368,077</u></b>
3210	PERS Teaching/Instr Aide	49,271	45,329	54,096	53,030
3220	PERS Classified Employee	459,993	510,333	563,065	562,306
3230	PERS Other Academic Employee	1,735	6,604	22,411	27,493
	<b>Total 3200</b>	<b><u>511,000</u></b>	<b><u>562,266</u></b>	<b><u>639,573</u></b>	<b><u>642,829</u></b>
3310	OASDHI Teaching/Instr Aide	33,721	29,575	31,264	30,099
3315	Medicare Teaching/Instr Aide	25,632	28,051	26,863	24,593
3320	OASDHI Classified Employee	305,886	329,184	337,077	321,128
3325	Medicare Classified Employee	91,213	100,227	96,646	84,758
3330	OASDHI Other Academic Employee	5,129	6,752	13,551	15,605
3335	Medicare Other Academic Employee	39,872	44,126	46,309	54,434
	<b>Total 3300</b>	<b><u>501,453</u></b>	<b><u>537,916</u></b>	<b><u>551,710</u></b>	<b><u>530,617</u></b>
3410	H&W Teaching/Instr Aide	224,824	232,460	241,602	264,722
3420	H&W Classified Employee	1,094,052	1,182,160	1,240,891	1,226,888
3430	H&W Other Academic Employee	280,462	336,210	342,225	310,267
	<b>Total 3400</b>	<b><u>1,599,338</u></b>	<b><u>1,750,830</u></b>	<b><u>1,824,718</u></b>	<b><u>1,801,877</u></b>
3510	SUI Teaching/Instr Aide	5,383	6,050	13,682	27,305
3520	SUI Classified Employee	18,938	21,191	48,263	95,929
3530	SUI Other Academic Employee	8,853	10,412	26,426	60,497
	<b>Total 3500</b>	<b><u>33,174</u></b>	<b><u>37,654</u></b>	<b><u>88,370</u></b>	<b><u>183,731</u></b>
3610	Work Comp Teaching/Instr Aide	23,481	26,020	30,730	26,881
3620	Work Comp Classified Employee	96,352	102,502	121,107	112,010
3630	Work Comp Othr Academic Employee	38,669	42,192	52,736	58,986
	<b>Total 3600</b>	<b><u>158,502</u></b>	<b><u>170,714</u></b>	<b><u>204,573</u></b>	<b><u>197,877</u></b>
3920	Other Benefits Classified Employee	-	-	(80)	-
	<b>Total 3900</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(80)</u></b>	<b><u>-</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	<b>Total 3000 Series</b>	<b><u>3,123,031</u></b>	<b><u>3,386,756</u></b>	<b><u>3,646,897</u></b>	<b><u>3,725,008</u></b>
<b><u>Books and Supplies</u></b>					
<b>4230</b>	Reference Books	53,071	80,821	85,011	61,496
	<b>Total 4200</b>	<b><u>53,071</u></b>	<b><u>80,821</u></b>	<b><u>85,011</u></b>	<b><u>61,496</u></b>
<b>4320</b>	Instructional Supplies	566,007	696,141	963,647	828,401
<b>4330</b>	Periodicals & Magazines	33,084	137,933	141,882	34,144
<b>4351</b>	Instructional Media Supplies	83,280	14,866	12,401	5,500
<b>4360</b>	Tests	308,207	173,209	16,899	5,107
	<b>Total 4300</b>	<b><u>990,578</u></b>	<b><u>1,022,149</u></b>	<b><u>1,134,829</u></b>	<b><u>873,152</u></b>
<b>4520</b>	Custodial Supplies	-	3,336	-	-
<b>4530</b>	Grounds/Garden Supplies	1,933	172	-	200
<b>4540</b>	Health Supplies	-	16,528	-	-
<b>4555</b>	Copying and Printing	145,098	50,550	74,300	63,542
<b>4575</b>	Software < \$500	21,069	18,553	9,392	7,030
<b>4580</b>	Theatre Supplies	774	-	-	-
<b>4590</b>	Office/Other Supplies	345,589	361,555	310,596	800,259
	<b>Total 4500</b>	<b><u>514,464</u></b>	<b><u>450,694</u></b>	<b><u>394,288</u></b>	<b><u>871,031</u></b>
<b>4644</b>	Repair Parts	1,036	-	-	-
<b>4690</b>	Other Transportation Supplies	13,870	2,025	8,174	9,875
	<b>Total 4600</b>	<b><u>14,906</u></b>	<b><u>2,025</u></b>	<b><u>8,174</u></b>	<b><u>9,875</u></b>
<b>4710</b>	Food	130,023	82,462	118,496	129,902
	<b>Total 4700</b>	<b><u>130,023</u></b>	<b><u>82,462</u></b>	<b><u>118,496</u></b>	<b><u>129,902</u></b>
	<b>Total 4000 Series</b>	<b><u>1,703,042</u></b>	<b><u>1,638,151</u></b>	<b><u>1,740,797</u></b>	<b><u>1,945,456</u></b>
<b>5045</b>	Postage	12,318	7,597	4,783	14,819
	<b>Total 5000</b>	<b><u>12,318</u></b>	<b><u>7,597</u></b>	<b><u>4,783</u></b>	<b><u>14,819</u></b>
<b>5110</b>	Consultants	246,161	80,521	295,587	723,109
<b>5120</b>	Lecturers	53,578	123,090	117,280	55,360
<b>5151</b>	Temporary Services	7,910	-	-	-
<b>5194</b>	Filming	-	-	-	300
<b>5197</b>	Grant/Contract Sub-Agreement	-	-	464,972	1,148,310
<b>5198</b>	Professional Services	584,821	665,812	295,353	719,173
	<b>Total 5100</b>	<b><u>892,470</u></b>	<b><u>869,423</u></b>	<b><u>1,173,192</u></b>	<b><u>2,646,252</u></b>
<b>5210</b>	Mileage	60,668	50,309	39,131	58,113
<b>5211</b>	Meeting Expense	151,259	124,582	75,927	57,335
<b>5219</b>	Other Travel Expenses	129,922	164,499	151,787	186,699
<b>5220</b>	Conferences	274,080	229,831	232,651	273,560
	<b>Total 5200</b>	<b><u>615,930</u></b>	<b><u>569,221</u></b>	<b><u>499,496</u></b>	<b><u>575,707</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5310	Memberships	18,818	17,339	12,847	11,695
	<b>Total 5300</b>	<b>18,818</b>	<b>17,339</b>	<b>12,847</b>	<b>11,695</b>
5440	Student Insurance	-	-	250	516
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>516</b>
5520	Electricity	3,445	3,292	789	300
5530	Water	2,104	1,744	283	-
5540	Telephone	19,125	19,397	276	-
5541	Cellular Telephone	29,587	38,105	30,946	22,805
5570	Waste Disposal	191	272	80	-
	<b>Total 5500</b>	<b>54,451</b>	<b>62,810</b>	<b>32,374</b>	<b>23,105</b>
5630	Rents and Leases	50,937	100,302	23,579	30,016
5632	Scenic Rentals	-	-	797	-
5633	Costume Rentals	-	-	5,043	-
5644	Repairs	12,479	39,434	13,962	9,565
5649	Computer Software Maintenance	230,008	341,516	394,851	223,686
5650	Transportation Contracts	23,662	25,674	34,552	39,032
	<b>Total 5600</b>	<b>317,085</b>	<b>506,926</b>	<b>472,784</b>	<b>302,299</b>
5740	Advertising	32,227	7,179	7,886	16,505
5790	Other Legal Expenses	21,961	104,258	41,419	271,770
	<b>Total 5700</b>	<b>54,188</b>	<b>111,436</b>	<b>49,305</b>	<b>288,275</b>
5830	Surveys	1,126	19,838	-	-
5840	Physicals	-	5,340	9,719	-
5850	Fingerprints	3,377	3,791	4,191	771
5855	Pre-employment Testing	3,780	1,910	28,604	-
5890	Outside Services and Operating Costs	7,534,372	1,619,453	554,218	1,091,394
5892	Bank Charges	96	6	3	125
	<b>Total 5800</b>	<b>7,542,751</b>	<b>1,650,339</b>	<b>596,734</b>	<b>1,092,290</b>
5910	Indirect Charges	519,385	476,934	481,278	856,048
	<b>Total 5900</b>	<b>519,385</b>	<b>476,934</b>	<b>481,278</b>	<b>856,048</b>
	<b>Total 5000 Series</b>	<b>10,027,396</b>	<b>4,272,025</b>	<b>3,323,044</b>	<b>5,811,006</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6127	Fixtures & Fixed Equipment	28,412	-	-	-
	<b>Total 6100</b>	<b>28,412</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>					
6210	New Buildings	-	(5,000)	-	-
6217	Fixtures & Fixed Equipment	175	-	-	-
6226	Remodel	71,337	80,856	8,630	-
6227	Fixtures & Fixed Equipment	6,864	13,650	43,611	199,064
	<b>Total 6200</b>	<b>78,377</b>	<b>89,505</b>	<b>52,241</b>	<b>199,064</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Library Books</b>					
6310	Library Books	96,800	17,414	-	-
	<b>Total 6300</b>	<b>96,800</b>	<b>17,414</b>	-	-
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	578,092	173,936	552,544	1,388,241
6482	Equip Add'l >\$5000	184,760	840,436	506,465	589,230
6483/6491	Equip Repl \$200-4999	111,519	91,350	1,804	-
6484/6492	Equip Repl >\$5000	61,645	55,549	-	12,414
6485	Computer Equip Add'l <\$4999	586,121	537,818	729,593	311,804
6486	Computer Equip Add'l >\$5000	47,518	83,379	93,706	43,795
6487/6495	Computer Equip Repl <\$4999	125,898	171,882	-	-
	<b>Total 6400</b>	<b>1,695,553</b>	<b>1,954,351</b>	<b>1,884,112</b>	<b>2,345,484</b>
	<b>Total 6000 Series</b>	<b>1,899,141</b>	<b>2,061,270</b>	<b>1,936,353</b>	<b>2,544,548</b>
<b>Other Outgo</b>					
7510	Scholarships	20,200	33,572	-	-
	<b>Total 7500</b>	<b>20,200</b>	<b>33,572</b>	-	-
7620	Student Financial Grants	53,499	57,165	441,067	1,819,056
7640	Book Grants	241,636	149,557	265,864	315,772
7650	Meal Grants	14,433	166	32,360	18,100
7660	Bus Passes	35,218	61,139	150,331	60,044
7661	Educational Supplies	-	33,397	90,166	52,983
	<b>Total 7600</b>	<b>344,786</b>	<b>301,423</b>	<b>979,788</b>	<b>2,265,955</b>
	<b>Total 7000 Series</b>	<b>364,986</b>	<b>334,995</b>	<b>979,788</b>	<b>2,265,955</b>
	<b>Total Expenditures</b>	<b>28,568,231</b>	<b>24,170,769</b>	<b>24,070,565</b>	<b>28,179,849</b>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 28,568,231</b>	<b>\$ 24,170,769</b>	<b>\$ 24,070,565</b>	<b>\$ 28,179,849</b>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 58,473
Local Income	\$ 1,864,378	
Interfund Transfer From Resource 1110	<u>323,129</u>	
Total Income		<u>2,187,507</u>
Total Available Funds (TAF)		<u>\$ 2,245,980</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 830,934
3000	Employee Benefits	346,640
4000	Books and Supplies	908,808
5000	Services and Operating Expenses	146,102
6000	Capital Outlay	<u>13,496</u>
	Total Expenditures	2,245,980
7900	* Contingency / Reserves	<u>-</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,245,980</u>

\* 5% Contingency reserve calculated from TAF equals \$ 112,299

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8844</b> Food Service Sales/Commissions	\$ 1,275,421	\$ 1,515,414	\$ 1,854,712	\$ 1,783,838
<b>8860</b> Interest	2,362	2,115	865	440
<b>8890</b> Video /Vending /Pepsi Support	89,308	87,550	80,100	80,100
<b>Total 1.0</b>	<u><b>1,367,091</b></u>	<u><b>1,605,079</b></u>	<u><b>1,935,677</b></u>	<u><b>1,864,378</b></u>
<b>2.0 Interfund Transfer</b>				
<b>8980</b> From Resource 1110	676,930	529,809	382,790	323,129
<b>Total 2.0</b>	<u><b>676,930</b></u>	<u><b>529,809</b></u>	<u><b>382,790</b></u>	<u><b>323,129</b></u>
<b>3.0 Unaudited Beginning Balance July 1</b>				
<b>Total 3.0</b>	<u><b>159,294</b></u>	<u><b>144,909</b></u>	<u><b>177,106</b></u>	<u><b>58,473</b></u>
<b>Total Available Funds</b>	<u><b>\$ 2,203,315</b></u>	<u><b>\$ 2,279,796</b></u>	<u><b>\$ 2,495,573</b></u>	<u><b>\$ 2,245,980</b></u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 138,859	\$ 186,670	\$ 220,494	\$ 230,765
2119	Full-Time - Regular / Confidential	433,757	453,620	444,771	444,399
2139	Classified Hourly	86,342	59,736	5,915	-
2169	Classified Substitute	2,187	1,943	2,810	-
	<b>Total 2100</b>	<b>661,145</b>	<b>701,969</b>	<b>673,990</b>	<b>675,164</b>
2331	Student Help	21,197	54,927	152,173	147,570
2349	Overtime	5,304	8,303	8,460	8,200
	<b>Total 2300</b>	<b>26,500</b>	<b>63,230</b>	<b>160,633</b>	<b>155,770</b>
	<b>Total 2000 Series</b>	<b>687,645</b>	<b>765,199</b>	<b>834,623</b>	<b>830,934</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employee	-	-	1,885	5,568
	<b>Total 3100</b>	<b>-</b>	<b>-</b>	<b>1,885</b>	<b>5,568</b>
3220	PERS Classified Employee	53,943	61,457	68,346	64,182
	<b>Total 3200</b>	<b>53,943</b>	<b>61,457</b>	<b>68,346</b>	<b>64,182</b>
3320	OASDHI Classified Employee	35,955	40,278	40,062	36,430
3325	Medicare Classified Employee	9,654	10,312	9,828	9,788
	<b>Total 3300</b>	<b>45,609</b>	<b>50,590</b>	<b>49,890</b>	<b>46,218</b>
3420	H&W Classified Employee	176,530	193,274	197,873	206,755
	<b>Total 3400</b>	<b>176,530</b>	<b>193,274</b>	<b>197,873</b>	<b>206,755</b>
3520	SUI Classified Employee	2,001	2,115	4,906	10,871
	<b>Total 3500</b>	<b>2,001</b>	<b>2,115</b>	<b>4,906</b>	<b>10,871</b>
3620	WC Classified Employee	8,995	9,902	13,012	13,046
	<b>Total 3600</b>	<b>8,995</b>	<b>9,902</b>	<b>13,012</b>	<b>13,046</b>
3920	OB Classified Employee	(88)	1,809	1,064	-
	<b>Total 3900</b>	<b>(88)</b>	<b>1,809</b>	<b>1,064</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>286,991</b>	<b>319,147</b>	<b>336,975</b>	<b>346,640</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	675	138	485	460
4590	Office/Other Supplies	9,286	13,119	12,225	12,750
	<b>Total 4500</b>	<b>9,961</b>	<b>13,257</b>	<b>12,710</b>	<b>13,210</b>
4644	Repair Supplies	173	377	80	100
4690	Transportation Supplies	2,636	1,863	589	750
	<b>Total 4600</b>	<b>2,809</b>	<b>2,240</b>	<b>669</b>	<b>850</b>
4711	Protein	93,527	88,070	112,645	112,000

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
4712	Dessert	29,273	31,613	35,026	35,000
4713	Dairy	32,230	49,492	73,079	73,500
4714	Produce	22,213	29,871	33,047	33,500
4715	Salad	239,858	272,826	321,110	302,656
4716	Bread	24,316	42,233	56,005	54,000
4717	Groceries	209,791	221,015	239,118	187,092
4791	Paper and Soap	60,009	54,868	72,891	73,500
4792	Laundry	4,998	6,345	11,800	12,000
4793	Kitchen Expendables	7,535	3,440	10,728	11,500
	<b>Total 4700</b>	<b>723,748</b>	<b>799,774</b>	<b>965,448</b>	<b>894,748</b>
	<b>Total 4000 Series</b>	<b>736,518</b>	<b>815,271</b>	<b>978,826</b>	<b>908,808</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	11	22	17	25
	<b>Total 5000</b>	<b>11</b>	<b>22</b>	<b>17</b>	<b>25</b>
5110	Consultants	170,000	60,000	130,511	-
	<b>Total 5100</b>	<b>170,000</b>	<b>60,000</b>	<b>130,511</b>	<b>-</b>
5210	Mileage	186	710	463	650
	<b>Total 5200</b>	<b>186</b>	<b>710</b>	<b>463</b>	<b>650</b>
5310	Memberships and Dues	210	240	240	240
	<b>Total 5300</b>	<b>210</b>	<b>240</b>	<b>240</b>	<b>240</b>
5510	Natural Gas	4,900	4,900	5,200	5,200
5520	Electricity	32,700	32,700	35,700	35,700
5541	Cellular Telephone	794	252	-	-
5550	Laundry & Cleaning	31,487	32,738	38,817	38,700
	<b>Total 5500</b>	<b>69,881</b>	<b>70,590</b>	<b>79,717</b>	<b>79,600</b>
5630	Rents and Leases	-	18,254	6,605	-
5644	Repairs	9,917	18,568	19,502	20,100
	<b>Total 5600</b>	<b>9,917</b>	<b>36,822</b>	<b>26,107</b>	<b>20,100</b>
5710	Audit	2,522	2,833	2,200	2,742
5790	Other Licenses/Processing Fees	2,566	3,224	2,192	2,500
	<b>Total 5700</b>	<b>5,088</b>	<b>6,057</b>	<b>4,392</b>	<b>5,242</b>
5890	Outside Services and Operating Costs	25,552	5,625	6,166	6,700
5891	Sales Tax	(938)	(832)	(518)	-
5892	Bank Charges	6,651	20,708	34,736	33,545
	<b>Total 5800</b>	<b>31,265</b>	<b>25,501</b>	<b>40,383</b>	<b>40,245</b>
	<b>Total 5000 Series</b>	<b>286,559</b>	<b>199,941</b>	<b>281,828</b>	<b>146,102</b>

**Capital Outlay**



**Riverside Community College District  
2011-2012 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	-	-	-	13,496
	<b>Total 6200</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,496</u>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	-	3,133	3,887	-
6482	Equip Add'l > \$5000	60,693	-	-	-
6485	Computer Equipment	-	-	960	-
	<b>Total 6400</b>	<u>60,693</u>	<u>3,133</u>	<u>4,847</u>	<u>-</u>
	<b>Total 6000 Series</b>	<u>60,693</u>	<u>3,133</u>	<u>4,847</u>	<u>13,496</u>
	<b>Total Expenditures</b>	<u>2,058,406</u>	<u>2,102,690</u>	<u>2,437,100</u>	<u>2,245,980</u>
<b>Contingency/Fund Balance</b>					
7910	Restricted	144,909	177,106	58,473	-
	<b>Total 7900</b>	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>-</u>
	<b>Total 7000 Series</b>	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>-</u>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 2,203,315</u>	<u>\$ 2,279,796</u>	<u>\$ 2,495,573</u>	<u>\$ 2,245,980</u>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 26,760
Federal Income	\$ 150,295	
State Income	70,940	
Local Income	<u>905,088</u>	
Total Income		<u>1,126,323</u>
Total Available Funds (TAF)		<u>\$ 1,153,083</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 693,572
2000	Classified Salaries	171,301
3000	Employee Benefits	166,023
4000	Books and Supplies	41,150
5000	Services and Operating Expenses	79,537
6000	Capital Outlay	<u>1,500</u>
	Total Expenditures	1,153,083
7900	* Contingency / Reserves	<u>-</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,153,083</u>

\* 5% Contingency reserve calculated from TAF equals \$57,654

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ 102,075	\$ 112,906	\$ 150,295	\$ 150,295
<b>Total 1.0</b>	<b>102,075</b>	<b>112,906</b>	<b>150,295</b>	<b>150,295</b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	143,552	70,348	70,348	70,348
8699 Other State Income	1,347	1,457	592	592
<b>Total 2.0</b>	<b>144,899</b>	<b>71,805</b>	<b>70,940</b>	<b>70,940</b>
<b>3.0 Local Income</b>				
8850 Rents and Leases	-	-	7,741	64,280
8860 Interest	3,286	5,498	429	215
8871 Parent Fees	1,127,688	1,167,623	842,094	840,593
<b>Total 3.0</b>	<b>1,130,974</b>	<b>1,173,122</b>	<b>850,264</b>	<b>905,088</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1000	365,000	365,000	-	-
ARRA Federal Stimulus Backfill	-	7,761	-	-
<b>Total 4.0</b>	<b>365,000</b>	<b>372,761</b>	<b>-</b>	<b>-</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<b>62,345</b>	<b>115,138</b>	<b>40,217</b>	<b>26,760</b>
<b>Total Available Funds</b>	<b>\$ 1,805,292</b>	<b>\$ 1,845,732</b>	<b>\$ 1,111,716</b>	<b>\$ 1,153,083</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	<b><u>Academic Salaries</u></b>				
1218	Regular Full Time Administrator	\$ 28,167	\$ 69,802	\$ 69,365	\$ 64,198
1219	Regular Full Time ECS Staff	199,764	196,941	148,577	190,357
	<b>Total 1200</b>	<b>227,931</b>	<b>266,743</b>	<b>217,941</b>	<b>254,555</b>
1439	Part-Time ECS Staff	768,201	774,126	459,530	439,017
	<b>Total 1400</b>	<b>768,201</b>	<b>774,126</b>	<b>459,530</b>	<b>439,017</b>
	<b>Total 1000 Series</b>	<b>996,132</b>	<b>1,040,869</b>	<b>677,471</b>	<b>693,572</b>
	<b><u>Classified Salaries</u></b>				
2118	Full Time - Classified Manager	75,332	77,941	8,065	-
2119	Full Time - Regular / Confidential	52,911	87,179	32,171	34,125
2129	Permanent-Part-time	17,645	19,225	3,084	17,568
2139	Classified Hourly	35,809	35,668	15,522	5,515
	<b>Total 2100</b>	<b>181,698</b>	<b>220,013</b>	<b>58,842</b>	<b>57,208</b>
2331	Student Help	149,474	150,644	111,664	114,093
2349	Overtime	-	324	-	-
	<b>Total 2300</b>	<b>149,474</b>	<b>150,969</b>	<b>111,664</b>	<b>114,093</b>
	<b>Total 2000 Series</b>	<b>331,172</b>	<b>370,981</b>	<b>170,506</b>	<b>171,301</b>
	<b><u>Employee Benefits</u></b>				
3120	STRS Classified Employee	93	(60)	(33)	-
3130	STRS Academic Non-Teaching	71,436	74,793	43,681	53,200
	<b>Total 3100</b>	<b>71,529</b>	<b>74,734</b>	<b>43,648</b>	<b>53,200</b>
3220	PERS Classified Employee	13,535	17,766	3,752	5,647
	<b>Total 3200</b>	<b>13,535</b>	<b>17,766</b>	<b>3,752</b>	<b>5,647</b>
3315	MEDICARE TEACHER AIDES				
3320	OASDHI Classified Employee	8,953	11,339	2,748	3,205
3325	Medicare Classified Employee	2,536	3,283	868	829
3330	OASDHI Academic Non-Teaching	235	(235)	-	-
3335	Medicare Academic Non-Teaching	13,517	14,034	8,787	8,323
	<b>Total 3300</b>	<b>25,242</b>	<b>28,421</b>	<b>12,403</b>	<b>12,357</b>
3410	H&W TEACHER &AIDES				
3420	H&W Classified Employee	37,113	50,519	13,106	23,812
3430	H&W Academic Non-Teaching	52,242	61,705	49,822	45,341
	<b>Total 3400</b>	<b>89,354</b>	<b>112,224</b>	<b>62,929</b>	<b>69,153</b>
3520	SUI Classified Employee	525	700	431	921
3530	SUI Academic Non-Teaching	3,006	3,499	5,410	11,166
	<b>Total 3500</b>	<b>3,530</b>	<b>4,199</b>	<b>5,841</b>	<b>12,087</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3620	Work Comp Classified Employee	4,243	4,890	2,706	2,690
3630	Work Comp Academic Non-Teaching	13,124	13,681	10,626	10,889
	<b>Total 3600</b>	<b>17,367</b>	<b>18,571</b>	<b>13,333</b>	<b>13,579</b>
3920	OB Classified Employee	284	246	(194)	-
3930	OB Academic Non-Teaching	(16)	316	170	-
	<b>Total 3900</b>	<b>267</b>	<b>562</b>	<b>(24)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>220,824</b>	<b>256,477</b>	<b>141,881</b>	<b>166,023</b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals and Magazines	292	-	-	-
	<b>Total 4300</b>	<b>292</b>	<b>-</b>	<b>-</b>	<b>-</b>
4510	Maintenance Supplies	-	1,350	-	-
4520	Custodial Supplies	-	-	1,900	1,900
4530	Grounds	1,200	1,600	-	-
4555	Copying and Printing	970	506	579	750
4590	Office/Other Supplies	34,365	28,038	19,564	18,700
	<b>Total 4500</b>	<b>36,535</b>	<b>31,494</b>	<b>22,043</b>	<b>21,350</b>
4710	Food	13,597	13,491	8,787	9,750
4720	Meals for Needy Children	11,926	11,212	7,191	8,500
4790/91	Other Food Supplies	2,572	2,323	1,646	1,550
	<b>Total 4700</b>	<b>28,096</b>	<b>27,026</b>	<b>17,624</b>	<b>19,800</b>
	<b>Total 4000 Series</b>	<b>64,923</b>	<b>58,519</b>	<b>39,667</b>	<b>41,150</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	86	18	35	55
	<b>Total 5000</b>	<b>86</b>	<b>18</b>	<b>35</b>	<b>55</b>
5198	Professional Services	5,025	-	-	-
	<b>Total 5100</b>	<b>5,025</b>	<b>-</b>	<b>-</b>	<b>-</b>
5210	Mileage	170	103	60	100
	<b>Total 5200</b>	<b>170</b>	<b>103</b>	<b>60</b>	<b>100</b>
5510	Natural Gas	2,965	5,037	2,169	2,700
5520	Electricity	46,197	46,187	25,846	27,000
5530	Water	2,928	3,534	3,712	4,000
	<b>Total 5500</b>	<b>52,090</b>	<b>54,757</b>	<b>31,726</b>	<b>33,700</b>
5620	All Other Contracts	-	5,603	-	-
5644	Repair/Supplies Non-instr	682	400	126	-
5691	Government Fees	400	440	550	550
	<b>Total 5600</b>	<b>1,082</b>	<b>6,443</b>	<b>676</b>	<b>550</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5790	Other (Permits, Fees, etc.)	1,300	1,760	880	800
	<b>Total 5700</b>	<b>1,300</b>	<b>1,760</b>	<b>880</b>	<b>800</b>
5820	Interest	-	-	16	20
5850	Fingerprints	-	97	-	-
5890	Outside Services and Operating Costs	1,432	14,713	15,073	44,062
5892	Bank Charges	390	128	221	250
	<b>Total 5800</b>	<b>1,823</b>	<b>14,938</b>	<b>15,310</b>	<b>44,332</b>
	<b>Total 5000 Series</b>	<b>61,576</b>	<b>78,019</b>	<b>48,687</b>	<b>79,537</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6127	Fixtures & Fixed Equip	2,210	-	3,502	-
	<b>Total 6100</b>	<b>2,210</b>	<b>-</b>	<b>3,502</b>	<b>-</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	13,317	649	3,242	1,500
	<b>Total 6400</b>	<b>13,317</b>	<b>649</b>	<b>3,242</b>	<b>1,500</b>
	<b>Total 6000 Series</b>	<b>15,527</b>	<b>649</b>	<b>6,744</b>	<b>1,500</b>
	<b>Total Expenditures</b>	<b>1,690,154</b>	<b>1,805,515</b>	<b>1,084,956</b>	<b>1,153,083</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	115,138	40,217	26,760	-
	<b>Total 7900</b>	<b>115,138</b>	<b>40,217</b>	<b>26,760</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>115,138</b>	<b>40,217</b>	<b>26,760</b>	<b>-</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,805,292</b>	<b>\$ 1,845,732</b>	<b>\$ 1,111,716</b>	<b>\$ 1,153,083</b>

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

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>9,905,601</u>
Total Available Funds (TAF)	\$	<u><u>9,905,601</u></u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>9,905,601</u>
	Total Expenditures		9,905,601
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u><u>9,905,601</u></u>

**Riverside Community College District  
2011-2012 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance	\$ 514,609	\$ -	\$ -	\$ -
8659 Quad Modernization Project SPP625	45,839	-	-	-
8659 Wheelock Gym Seismic Retrofit SPP 811	293,536	515,514	3,733,412	4,622,539
8659 Moreno Valley Phase III SPP 676	-	-	437,000	-
8659 Norco Phase III SPP 677	11,698,651	1,165,022	-	-
8659 Nursing / Science Bldg SPP 626	<u>596,021</u>	<u>9,278,817</u>	<u>26,206,842</u>	<u>5,283,062</u>
<b>Total 1.0</b>	<b><u>13,148,656</u></b>	<b><u>10,959,353</u></b>	<b><u>30,377,254</u></b>	<b><u>9,905,601</u></b>
<b>2.0 Intrafund Transfers</b>				
8999 From Resource 4160	<u>485,338</u>	-	-	-
<b>Total 2.0</b>	<b><u>485,338</u></b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3.0 Unaudited Beginning Balance</b>				
	<u>552,718</u>	<u>961,858</u>	-	-
<b>Total 3.0</b>	<b><u>552,718</u></b>	<b><u>961,858</u></b>	<b>-</b>	<b>-</b>
<b>Total Available Funds</b>	<b><u>\$ 14,186,712</u></b>	<b><u>\$ 11,921,211</u></b>	<b><u>\$ 30,377,254</u></b>	<b><u>\$ 9,905,601</u></b>



**Riverside Community College District  
2011-2012 Final Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	\$ 54,510	\$ -	\$ -	\$ -
	<b>Total 5100</b>	<b>54,510</b>	-	-	-
5644	Repairs	11,500	-	-	-
	<b>Total 5600</b>	<b>11,500</b>	-	-	-
	<b>Total 5000 Series</b>	<b>66,010</b>	-	-	-
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6123	Architect's Fees	535,075	173,537	-	-
6124	Testing	60,947	-	-	-
6127	Fixtures/Fixed Equipment	19,291	-	-	-
	<b>Total 6100</b>	<b>615,313</b>	<b>173,537</b>	-	-
<b>Buildings</b>					
6213	Architect's Fees	-	-	437,000	-
6214	Testing	389,083	15,580	-	500
6216	Construction	8,232,670	9,183,074	26,116,936	5,277,568
6217	Fixtures/Fixed Equipment	-	1,766	-	-
6218	Inspection	132,000	21,998	-	-
6219	Other	1,799,076	223,198	412,990	4,994
6223	Architect's Fees	298,622	364,814	8,951	-
6224	Testing	14,400	5,234	-	-
6226	Construction	503,911	961,858	3,401,377	4,622,539
6227	Fixtures/Fixed Equipment	53,904	-	-	-
6229	Other	28,553	43,466	-	-
	<b>Total 6200</b>	<b>11,452,218</b>	<b>10,820,987</b>	<b>30,377,254</b>	<b>9,905,601</b>
<b>Equipment</b>					
6481	Equipment Add'l \$200 to \$4,999	683,645	286,159	-	-
6482	Equipment Add'l > \$5,000	-	575,411	-	-
6485	Computer Equip Add'l \$200-\$4999	373,365	60,413	-	-
6488	Computer Equip Replacement >\$5000	34,304	4,703	-	-
	<b>Total 6400</b>	<b>1,091,314</b>	<b>926,686</b>	-	-
	<b>Total 6000 Series</b>	<b>13,158,844</b>	<b>11,921,210</b>	<b>30,377,254</b>	<b>9,905,601</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	961,858	-	-	-
	<b>Total 7000 Series</b>	<b>961,858</b>	-	-	-
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 14,186,712</b>	<b>\$ 11,921,210</b>	<b>\$ 30,377,254</b>	<b>\$ 9,905,601</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 41, RESOURCE 4120 - NON-STATE FUNDED CAPITAL OUTLAY PROJECTS

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	554
Local Income		5
Total Available Funds (TAF)	\$	559

EXPENDITURES

Object Code

6000	Capital Outlay	\$	-
	Total Expenditures		-
7900	Contingency / Reserves		559
	Total Resource 4120 Including Contingency / Reserves	\$	559

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4120 - Non-State Funded Capital Outlay Projects Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ -	\$ -	\$ 545,400	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
<b>2.0 Local Income</b>				
8860 Interest	12	7	3	5
<b>Total 2.0</b>	<u>12</u>	<u>7</u>	<u>3</u>	<u>5</u>
<b>3.0 Beginning Balance July 1</b>				
	533	545	552	554
<b>Total 3.0</b>	<u>533</u>	<u>545</u>	<u>552</u>	<u>554</u>
<b>Total Available Funds</b>	<u>\$ 545</u>	<u>\$ 552</u>	<u>\$ 545,954</u>	<u>\$ 559</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4120 - Non-State Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6123	Architect's Fees	\$ -	\$ -	\$ 58,447	\$ -
6124	Testing	-	-	15,248	-
	<b>Total 6100</b>	<u>-</u>	<u>-</u>	<u>73,695</u>	<u>-</u>
<b>Buildings</b>					
6216	Construction	-	-	436,320	-
6219	Other	-	-	35,385	-
	<b>Total 6200</b>	<u>-</u>	<u>-</u>	<u>471,705</u>	<u>-</u>
	<b>Total 6000 Series</b>	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
	<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
<b>Contingency/Fund Balance</b>					
7920	Restricted	545	552	554	559
	<b>Total 7900</b>	<u>545</u>	<u>552</u>	<u>554</u>	<u>559</u>
	<b>Total 7000 Series</b>	<u>545</u>	<u>552</u>	<u>554</u>	<u>559</u>
<b>Total Resource 4120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 545</u>	<u>\$ 552</u>	<u>\$ 545,954</u>	<u>\$ 559</u>

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

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 8,907,713
Local Income	\$ 35,000	
Interfund Transfer From Resource 1000	<u>678,000</u>	
Total Income		<u>713,000</u>
Total Available Funds (TAF)		<u>\$ 9,620,713</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 24,108
6000	Capital Outlay	1,465,755
7390	Interfund Transfer to Resource 1000	<u>1,615,982</u>
	Total Expenditures	3,105,845
7900	Contingency / Reserves	<u>6,514,868</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 9,620,713</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8860 Interest	\$ 276,545	\$ 152,598	\$ 74,877	\$ 35,000
<b>Total 1.0</b>	<b><u>276,545</u></b>	<b><u>152,598</u></b>	<b><u>74,877</u></b>	<b><u>35,000</u></b>
<b>2.0 Incoming Interfund Transfer</b>				
8980 From Resource 1000	-	-	-	678,000
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>678,000</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>	12,043,744	12,263,980	12,324,957	8,907,713
<b>Total 3.0</b>	<b><u>12,043,744</u></b>	<b><u>12,263,980</u></b>	<b><u>12,324,957</u></b>	<b><u>8,907,713</u></b>
<b>Total Available Funds</b>	<b><u>\$ 12,320,289</u></b>	<b><u>\$ 12,416,578</u></b>	<b><u>\$ 12,399,834</u></b>	<b><u>\$ 9,620,713</u></b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	\$ -	\$ -	\$ 23,255	\$ 14,108
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>23,255</b>	<b>14,108</b>
5730	Legal	8,340	3,537	-	10,000
	<b>Total 5700</b>	<b>8,340</b>	<b>3,537</b>	<b>-</b>	<b>10,000</b>
5810	Appraisals	23,500	(10,000)	-	-
	<b>Total 5800</b>	<b>23,500</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>31,840</b>	<b>(6,463)</b>	<b>23,255</b>	<b>24,108</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvement</u></b>					
6125	Demolition / Grading	-	-	-	84,244
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,244</b>
<b><u>Buildings</u></b>					
6210	New Buildings	13,685	-	-	-
6213	Architect's Fees	-	74,989	-	-
6214	Testing	4,981	-	-	5,075
6219	Other Building Expense	-	-	7,849	-
6222	Engineering	5,803	23,094	69,867	10,852
6223	Architect's Fees	-	-	-	1,365,584
	<b>Total 6200</b>	<b>24,469</b>	<b>98,083</b>	<b>77,716</b>	<b>1,381,511</b>
<b><u>Equipment</u></b>					
6481	Equip Add'l \$200-\$4999	-	-	1,149	-
	<b>Total 6485</b>	<b>-</b>	<b>-</b>	<b>1,149</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>24,469</b>	<b>98,083</b>	<b>78,866</b>	<b>1,465,755</b>
	<b>Total Expenditures</b>	<b>56,309</b>	<b>91,621</b>	<b>102,121</b>	<b>1,489,863</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 1000	-	-	3,390,000	1,615,982
	<b>Total 7300</b>	<b>-</b>	<b>-</b>	<b>3,390,000</b>	<b>1,615,982</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	12,263,980	12,324,958	8,907,713	6,514,868
	<b>Total 7900</b>	<b>12,263,980</b>	<b>12,324,958</b>	<b>8,907,713</b>	<b>6,514,868</b>
	<b>Total 7000 Series</b>	<b>12,263,980</b>	<b>12,324,958</b>	<b>12,297,713</b>	<b>8,130,850</b>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 12,320,289</b>	<b>\$ 12,416,578</b>	<b>\$ 12,399,834</b>	<b>\$ 9,620,713</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 41, RESOURCE 4160 - GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 32,708,389
Local Income	<u>180,000</u>
Total Available Funds (TAF)	<u>\$ 32,888,389</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 472,362
3000	Employee Benefits	219,294
5000	Services and Operating Expenses	281,192
6000	Capital Outlay	<u>30,271,122</u>
	Total Expenditures	31,243,970
7900	Contingency / Reserves	<u>1,644,419</u>
	Total Resource 4160 Including Contingency / Reserves	<u>\$ 32,888,389</u>



**Riverside Community College District  
2011-2012 Final Budget  
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ -	\$ 5,833,783	\$ 606,929	\$ -
<b>8860</b> Interest	1,837,506	746,742	222,631	180,000
<b>8890</b> Other Local Revenue	8,827	49,303	204,801	-
<b>Total 1.0</b>	<u>1,846,334</u>	<u>6,629,829</u>	<u>1,034,361</u>	<u>180,000</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	86,487,241	68,004,405	43,746,726	32,708,389
<b>Total 2.0</b>	<u>86,487,241</u>	<u>68,004,405</u>	<u>43,746,726</u>	<u>32,708,389</u>
<b>Total Available Funds</b>	<u>\$ 88,333,575</u>	<u>\$ 74,634,234</u>	<u>\$ 44,781,087</u>	<u>\$ 32,888,389</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ 86,379	\$ 136,822	\$ 294,486
2119	Full Time Classified	53,624	125,659	128,476	177,876
	<b>Total 2100</b>	<b>53,624</b>	<b>212,038</b>	<b>265,299</b>	<b>472,362</b>
	<b>Total 2000 Series</b>	<b>53,624</b>	<b>212,038</b>	<b>265,299</b>	<b>472,362</b>
3220	PERS Classified	5,000	20,210	28,237	51,596
	<b>Total 3200</b>	<b>5,000</b>	<b>20,210</b>	<b>28,237</b>	<b>51,596</b>
3320	OASDHI Classified	3,286	12,822	16,258	29,286
3325	Medicare Classified	769	2,999	3,802	6,849
	<b>Total 3300</b>	<b>4,055</b>	<b>15,820</b>	<b>20,060</b>	<b>36,135</b>
3420	H&W Classified	14,098	47,120	60,202	116,542
	<b>Total 3400</b>	<b>14,098</b>	<b>47,120</b>	<b>60,202</b>	<b>116,542</b>
3520	SUI Classified	159	624	1,899	7,605
	<b>Total 3500</b>	<b>159</b>	<b>624</b>	<b>1,899</b>	<b>7,605</b>
3620	Work Comp Classified	694	2,727	4,141	7,416
	<b>Total 3600</b>	<b>694</b>	<b>2,727</b>	<b>4,141</b>	<b>7,416</b>
3920	Other - Classified	118	812	392	-
	<b>Total 3900</b>	<b>118</b>	<b>812</b>	<b>392</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>24,124</b>	<b>87,313</b>	<b>114,930</b>	<b>219,294</b>
<b><u>Books and Supplies</u></b>					
4320	Instructional Supplies	-	-	442	-
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>442</b>	<b>-</b>
4530	Grounds Supplies	2,619	-	-	-
	<b>Total 4500</b>	<b>2,619</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>2,619</b>	<b>-</b>	<b>442</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	190,303	156,582	387,679	99,578
5198	Professional Services	42,285	50,374	62,083	74,943
	<b>Total 5100</b>	<b>232,588</b>	<b>206,956</b>	<b>449,761</b>	<b>174,521</b>
5520	Electricity	-	530	389	-
5541	Cellular Telephone	-	-	223	-
	<b>Total 5500</b>	<b>-</b>	<b>530</b>	<b>612</b>	<b>-</b>
5630	Rents and Leases	-	124,811	153,780	82,996
5644	Repairs	19,855	4,589	-	-
5649	Computer Software Maint/Lic Agmnt	12,853	9,375	9,375	9,375
5650	Transportation Costs	-	18,734	38,290	-
	<b>Total 5600</b>	<b>32,708</b>	<b>157,509</b>	<b>201,445</b>	<b>92,371</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5710	Audit Services	-	-	-	14,300
5790	Other (permits / fees)	256	764	-	-
	<b>Total 5700</b>	<b>256</b>	<b>764</b>	<b>-</b>	<b>14,300</b>
5890	Outside Services and Operating Costs	8,132	2,586	-	-
	<b>Total 5890</b>	<b>8,132</b>	<b>2,586</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>273,685</b>	<b>368,345</b>	<b>651,818</b>	<b>281,192</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvements</b>					
6122	Engineering	457,691	530,572	30,887	6,293,734
6123	Architect's Fee	1,945,554	860,539	165,845	12,311
6124	Testing	63,786	(2,781)	572	1,216
6126	Construction	3,610,634	1,008,364	-	166,004
6127	Fixtures/Fixed Equipment	106,630	418,022	51,460	243,192
6128	Inspection	59,635	15,607	919	4,416
6129	Other Site Expense	82,868	11,354	(25,659)	25,659
	<b>Total 6100</b>	<b>6,326,798</b>	<b>2,841,678</b>	<b>224,023</b>	<b>6,746,532</b>
<b>Buildings</b>					
6211	Advertising / Legal	-	886	159,101	-
6212	Engineering	141,460	104,870	53,716	24,000
6213	Architect's Fee	1,323,818	2,761,197	417,888	10,196,161
6214	Testing	43,212	373,768	222,206	10,541
6216	Construction	5,526,933	12,037,040	5,593,940	9,010,611
6217	Fixtures/Fixed Equipment	20,642	58,313	100,285	29,444
6218	Inspection	89,846	600,762	155,741	2,139
6219	Other Building Expense	1,200,405	4,336,929	1,799,295	1,954,403
6221	Advertising / Legal	-	-	27,088	-
6222	Engineering	3,750	17,865	-	-
6223	Architect's Fee	563,153	1,379,242	198,864	565,130
6224	Testing	10,035	23,266	98,837	5,000
6226	Remodel	1,100,765	2,082,514	909,823	353,803
6227	Fixtures/Fixed Equipment	992,273	451,974	28,248	181,751
6228	Inspection	19,305	88,566	30,652	21,471
6229	Other Building Expense	2,814	103,803	38,556	3,605
	<b>Total 6200</b>	<b>11,038,412</b>	<b>24,420,996</b>	<b>9,834,237</b>	<b>22,358,059</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	416,355	288,150	172,065	1,060,019
6482	Equip Add'l >\$5000	327,982	868,224	721,646	58,353
6483	Equip Replacement \$200 - \$4,999	1,674	-	-	-
6485	Computer Eq Add'l \$200-\$4999	81,289	164,612	20,199	-
6486	Computer Eq Add'l >\$5000	1,297,270	633,874	68,038	48,159
	<b>Total 6400</b>	<b>2,124,570</b>	<b>1,954,860</b>	<b>981,949</b>	<b>1,166,531</b>
	<b>Total 6000 Series</b>	<b>19,489,780</b>	<b>29,217,534</b>	<b>11,040,209</b>	<b>30,271,122</b>
<b>Intrafund Transfer</b>					

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8999	To Resource 4100	485,338	-	-	-
	<b>Total 8999</b>	<b>485,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>20,329,170</b>	<b>29,885,230</b>	<b>12,072,698</b>	<b>31,243,970</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	68,004,405	44,749,003	32,708,389	1,644,419
	<b>Total 7900</b>	<b>68,004,405</b>	<b>44,749,003</b>	<b>32,708,389</b>	<b>1,644,419</b>
<b>Total Resource 4160</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 88,333,575</b>	<b>\$ 74,634,234</b>	<b>\$ 44,781,087</b>	<b>\$ 32,888,389</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 7,380,458
Local Income	<u>30,000</u>
Total Available Funds (TAF)	<u>\$ 7,410,458</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>7,165,460</u>
	Total Expenditures	7,165,460
7900	Contingency / Reserves	<u>244,998</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 7,410,458</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4170 - 2010D Capital Appreciation Bonds**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ -	\$ -	\$ 32,918	\$ 30,000
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>32,918</u>	<u>30,000</u>
<b>2.0 Other Sources</b>				
<b>8940</b> Proceeds of Long Term Debt	-	-	7,699,278	-
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>7,699,278</u>	<u>-</u>
<b>3.0 Unaudited Beginning Balance July 1</b>	-	-	-	7,380,458
<b>Total 3.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,380,458</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,732,197</u>	<u>\$ 7,410,458</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4170 - 2010D Capital Appreciation Bonds**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5890	Outside Services and Operating Costs	-	-	3,594	-
	<b>Total 5890</b>	-	-	<b>3,594</b>	-
	<b>Total 5000 Series</b>	-	-	<b>3,594</b>	-
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6121	Advertising / Legal	-	-	10,147	-
6122	Engineering	-	-	150,061	174,517
6123	Architect's Fee	-	-	40,500	144,500
6124	Testing	-	-	-	28,750
6126	Construction	-	-	104,000	5,866,934
6129	Other Site Expense	-	-	43,437	900,759
	<b>Total 6100</b>	-	-	<b>348,145</b>	<b>7,115,460</b>
<b><u>Equipment</u></b>					
6482	Equip Add'l >\$5000	-	-	-	50,000
	<b>Total 6400</b>	-	-	-	<b>50,000</b>
	<b>Total 6000 Series</b>	-	-	<b>348,145</b>	<b>7,165,460</b>
	<b>Total Expenditures</b>	-	-	<b>351,739</b>	<b>7,165,460</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	-	-	7,380,458	244,998
	<b>Total 7900</b>	-	-	<b>7,380,458</b>	<b>244,998</b>
	<b>Total 7000 Series</b>	-	-	<b>7,380,458</b>	<b>244,998</b>
<b>Total Resource 4170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,732,197</b>	<b>\$ 7,410,458</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 83,078,092
Local Income	<u>375,000</u>
Total Available Funds (TAF)	<u>\$ 83,453,092</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 177,297
6000	Capital Outlay	<u>79,103,140</u>
	Total Expenditures	79,280,437
7900	Contingency / Reserves	<u>4,172,655</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 83,453,092</u>



**Riverside Community College District  
2011-2012 Final Budget  
Resource 4180 - 2010D Build America Bonds**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8860 Interest	\$ -	\$ -	\$ 420,193	\$ 375,000
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>420,193</u>	<u>375,000</u>
<b>2.0 Other Sources</b>				
8940 Proceeds of Long Term Debt	-	-	102,300,000	-
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>102,300,000</u>	<u>-</u>
<b>3.0 Unaudited Beginning Balance July 1</b>	-	-	-	83,078,092
<b>Total 3.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,078,092</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,720,193</u>	<u>\$ 83,453,092</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4180 - 2010D Build America Bonds**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	\$ -	\$ -	\$ 121,311	\$ 60,879
	<b>Total 5110</b>	<b>-</b>	<b>-</b>	<b>121,311</b>	<b>60,879</b>
5440	Telephone	-	-	8,661	-
5541	Cellular Telephone	-	-	222	2,000
	<b>Total 5500</b>	<b>-</b>	<b>-</b>	<b>8,884</b>	<b>2,000</b>
5630	Rents and Leases	-	-	144,100	112,329
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>144,100</b>	<b>112,329</b>
5890	Outside Services and Operating Costs	-	-	7,914	2,089
	<b>Total 5890</b>	<b>-</b>	<b>-</b>	<b>7,914</b>	<b>2,089</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>282,208</b>	<b>177,297</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6122	Engineering	-	-	-	6,500,000
6123	Architect's Fee	-	-	271,703	339,155
6124	Testing	-	-	1,415,927	4,955,382
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>1,687,629</b>	<b>11,794,537</b>
<b><u>Buildings</u></b>					
6210	Buildings/Building Improvement	-	-	3,453,242	631,866
6211	Advertising/Legal	-	-	10,791	-
6212	Engineering	-	-	191,389	9,125
6213	Architect's Fee	-	-	1,337,177	22,585,460
6214	Testing	-	-	155,771	607,174
6215	Demolition/Grading	-	-	82,049	265,451
6216	Construction	-	-	2,506,038	25,760,616
6217	Fixtures/Fixed Equipment	-	-	62,913	1,648
6218	Inspection	-	-	336,296	417,953
6219	Other Building Expense	-	-	2,956,202	9,022,086
6221	Advertising / Legal	-	-	4,751	-
6222	Engineering	-	-	9,681	-
6223	Architect's Fee	-	-	324,913	278,351
6224	Testing	-	-	215,849	73,315
6226	Remodel	-	-	4,480,635	2,669,670
6227	Fixtures/Fixed Equipment	-	-	175,590	170,498
6228	Inspection	-	-	188,515	317,937
6229	Other Building Expense	-	-	417,218	1,460,820
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>16,909,022</b>	<b>64,271,970</b>
<b><u>Equipment</u></b>					
6481	Equip Add'l \$200-\$4999	-	-	86,383	322,922
6482	Equip Add'l >\$5000	-	-	451,609	2,356,105
6485	Computer Eq Add'l \$200-\$4999	-	-	171,834	16,019
6486	Computer Eq Add'l >\$5000	-	-	53,417	341,587
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>763,242</b>	<b>3,036,633</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 4180 - 2010D Build America Bonds**

Total 6000 Series	-	-	<u>19,359,893</u>	<u>79,103,140</u>
 Total Expenditures	 -	 -	 <u>19,642,101</u>	 <u>79,280,437</u>
 <b><u>Contingency/Fund Balance</u></b>				
7910 Restricted	-	-	83,078,092	4,172,655
Total 7900	-	-	<u>83,078,092</u>	<u>4,172,655</u>
Total 7000 Series	-	-	<u>83,078,092</u>	<u>4,172,655</u>
 <b>Total Resource 4180</b>				
Expenditures/Contingency/Fund Balance	\$ -	\$ -	<u>\$ 102,720,193</u>	<u>\$ 83,453,092</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 61, RESOURCE 6100 - HEALTH AND LIABILITY SELF-INSURANCE

FINAL BUDGET  
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 2,110,632
Local Income	\$ 4,722,500	
Interfund Transfer from Resource 1000	<u>250,000</u>	
Total Income		<u>4,972,500</u>
Total Available Funds (TAF)		<u>\$ 7,083,132</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 103,842
3000	Employee Benefits	47,858
4000	Books and Supplies	3,200
5000	Services and Operating Expenses	5,709,584
6000	Capital Outlay	<u>40,000</u>
	Total Expenditures	5,904,484
7900	Contingency / Reserves	<u>1,178,648</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 7,083,132</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 6100 - Health and Liability Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ -	\$ -	\$ 262,826	\$ -
<b>Total 1.0</b>	<b>-</b>	<b>-</b>	<b>262,826</b>	<b>-</b>
<b>2.0 State Income</b>				
8699 Other State Revenue	-	-	67,651	-
<b>Total 2.0</b>	<b>-</b>	<b>-</b>	<b>67,651</b>	<b>-</b>
<b>3.0 Local Income</b>				
8830 Health Premiums from Other Funds	4,719,303	4,845,371	4,649,183	4,700,000
8860 Interest	116,911	63,922	35,025	20,000
8890 Administrative Fees	21,531	53,357	1,943	2,500
<b>Total 3.0</b>	<b>4,857,745</b>	<b>4,962,650</b>	<b>4,686,150</b>	<b>4,722,500</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1000	250,000	250,000	250,000	250,000
<b>Total 4.0</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<b>2,990,385</b>	<b>1,671,198</b>	<b>1,752,955</b>	<b>2,110,632</b>
<b>Total Available Funds</b>	<b>\$ 8,098,130</b>	<b>\$ 6,883,847</b>	<b>\$ 7,019,581</b>	<b>\$ 7,083,132</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 90,031	\$ 90,036	\$ 65,164	\$ 13,624
2119	Full Time Regular / Confidential	65,922	72,428	72,627	78,135
2139	Classified Hourly	10,555	-	1,878	-
2169	Substitutes	-	-	6,812	-
2190	Classified Special Project	-	-	-	12,083
	<b>Total 2100</b>	<b>166,508</b>	<b>162,463</b>	<b>146,482</b>	<b>103,842</b>
2349	Overtime	1,097	1,491	903	-
	<b>Total 2300</b>	<b>1,097</b>	<b>1,491</b>	<b>903</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>167,605</b>	<b>163,955</b>	<b>147,385</b>	<b>103,842</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	14,712	15,776	14,876	10,023
	<b>Total 3200</b>	<b>14,712</b>	<b>15,776</b>	<b>14,876</b>	<b>10,023</b>
3320	OASDHI Classified	8,244	8,856	7,356	5,506
3325	Medicare Classified	2,435	2,375	2,136	1,506
	<b>Total 3300</b>	<b>10,679</b>	<b>11,231</b>	<b>9,492</b>	<b>7,012</b>
3420	H&W Classified	27,417	28,855	33,037	27,521
	<b>Total 3400</b>	<b>27,417</b>	<b>28,855</b>	<b>33,037</b>	<b>27,521</b>
3520	SUI Classified	504	492	1,079	1,671
	<b>Total 3500</b>	<b>504</b>	<b>492</b>	<b>1,079</b>	<b>1,671</b>
3620	Work Comp Classified	2,196	2,143	2,341	1,631
	<b>Total 3600</b>	<b>2,196</b>	<b>2,143</b>	<b>2,341</b>	<b>1,631</b>
3920	OB Classified	(63)	18	67	-
	<b>Total 3900</b>	<b>(63)</b>	<b>18</b>	<b>67</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>55,445</b>	<b>58,514</b>	<b>60,892</b>	<b>47,858</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	-	-	-	100
	<b>Total 4200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
4320	Instructional Supplies	-	-	22,421	-
4330	Periodicals and Magazines	72	-	-	100
	<b>Total 4300</b>	<b>72</b>	<b>-</b>	<b>22,421</b>	<b>100</b>
4530	Grounds Supplies	-	-	3,014	-
4540	Health Supplies	-	-	17,797	-
4590	Office/Other Supplies	2,447	1,852	1,783	3,000
	<b>Total 4500</b>	<b>2,447</b>	<b>1,852</b>	<b>22,594</b>	<b>3,000</b>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals 2008-2009	Audited Actuals 2009-2010	Unaudited Actuals 2010-2011	Final Budget Proposal 2011-2012
4644	Repair Parts	-	-	1,631	-
	<b>Total 4600</b>	-	-	<b>1,631</b>	-
	<b>Total 4000 Series</b>	<b>2,519</b>	<b>1,852</b>	<b>46,645</b>	<b>3,200</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	5,096	-	2,272	10,000
5198	Professional Services	7,080	2,175	35,008	20,000
	<b>Total 5100</b>	<b>12,176</b>	<b>2,175</b>	<b>37,280</b>	<b>30,000</b>
5210	Mileage	-	-	-	100
5220	Conference Expenses	-	-	-	100
	<b>Total 5200</b>	-	-	-	<b>200</b>
5310	Memberships	655	-	-	600
	<b>Total 5300</b>	<b>655</b>	-	-	<b>600</b>
5400 / 5451	Self Insurance Claims	5,151,177	4,651,403	3,583,675	4,900,000
5410	Fire & Theft Insurance	-	-	109,696	108,976
5420	Liability Insurance	44	2,532	463,668	428,308
5450	Insurance Claims	17,528	5,807	45	10,000
	<b>Total 5400</b>	<b>5,168,749</b>	<b>4,659,743</b>	<b>4,157,084</b>	<b>5,447,284</b>
5541	Cellular Telephone	1,100	1,047	785	1,000
	<b>Total 5500</b>	<b>1,100</b>	<b>1,047</b>	<b>785</b>	<b>1,000</b>
5644	Repairs	2,779	47,126	135,934	500
	<b>Total 5600</b>	<b>2,779</b>	<b>47,126</b>	<b>135,934</b>	<b>500</b>
5730	Legal	63,618	113,592	141,211	150,000
	<b>Total 5700</b>	<b>63,618</b>	<b>113,592</b>	<b>141,211</b>	<b>150,000</b>
5861	Theft Losses	10,710	175	8,412	15,000
5863	Bodily Injury Losses	52,854	66,441	-	40,000
5880	Damage Personal Property	3,111	1,624	3,909	10,000
5881	Damage District Property	7,054	10,671	726	10,000
5890	Outside Services and Operating Costs	-	-	-	5,000
	<b>Total 5800</b>	<b>73,728</b>	<b>78,911</b>	<b>13,046</b>	<b>80,000</b>
	<b>Total 5000 Series</b>	<b>5,322,805</b>	<b>4,902,593</b>	<b>4,485,341</b>	<b>5,709,584</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6126	Construction Contract	-	-	4,500	-
6127	Fixtures & Fixed Equipment	-	-	14,963	5,000
	<b>Total 6100</b>	-	-	<b>19,463</b>	<b>5,000</b>
<b>Buildings</b>					

**Riverside Community College District  
2011-2012 Final Budget  
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
6227	Fixtures / Fixed Equipment	-	-	45,212	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>45,212</b>	<b>-</b>
<b>Equipment</b>					
6481/6491	Equip Repl \$200-4999	38,330	3,979	51,575	5,000
6482/6492	Equip Repl \$5000>	-	-	48,548	30,000
6485/6495	Computer Equip Repl \$200-4999	(38)	-	3,887	-
	<b>Total 6400</b>	<b>38,291</b>	<b>3,979</b>	<b>104,011</b>	<b>35,000</b>
	<b>Total 6000 Series</b>	<b>38,291</b>	<b>3,979</b>	<b>168,686</b>	<b>40,000</b>
	<b>Total Expenditures</b>	<b>5,586,665</b>	<b>5,130,893</b>	<b>4,908,950</b>	<b>5,904,484</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	2,511,466	1,752,955	2,110,632	1,178,648
	<b>Total 7900</b>	<b>2,511,466</b>	<b>1,752,955</b>	<b>2,110,632</b>	<b>1,178,648</b>
	<b>Total 7000 Series</b>	<b>2,511,466</b>	<b>1,752,955</b>	<b>2,110,632</b>	<b>1,178,648</b>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 8,098,130</b>	<b>\$ 6,883,847</b>	<b>\$ 7,019,581</b>	<b>\$ 7,083,132</b>



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

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 3,221,022
Local Income	<u>1,685,176</u>
Total Available Funds (TAF)	<u>\$ 4,906,198</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 47,545
3000	Employee Benefits	19,677
4000	Books and Supplies	300
5000	Services and Operating Expenses	<u>1,234,100</u>
	Total Expenditures	1,301,622
7900	Contingency / Reserves	<u>3,604,576</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 4,906,198</u>

**Riverside Community College District  
2011-2012 Final Budget  
Resource 6110 - Workers Compensation Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b>1.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	\$ 1,524,416	\$ 1,510,711	\$ 1,785,962	\$ 1,675,176
8860 Interest	<u>64,557</u>	<u>41,151</u>	<u>22,844</u>	<u>10,000</u>
<b>Total 1.0</b>	<b><u>1,588,973</u></b>	<b><u>1,551,863</u></b>	<b><u>1,808,806</u></b>	<b><u>1,685,176</u></b>
<b>2.0 Unaudited Beginning Balance July 1</b>				
	<u>1,020,999</u>	<u>772,517</u>	<u>797,079</u>	<u>3,221,022</u>
<b>Total 2.0</b>	<b><u>1,020,999</u></b>	<b><u>772,517</u></b>	<b><u>797,079</u></b>	<b><u>3,221,022</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,609,972</u></b>	<b><u>\$ 2,324,380</u></b>	<b><u>\$ 2,605,885</u></b>	<b><u>\$ 4,906,198</u></b>

**Riverside Community College District  
2010-2011 Final Budget  
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 41,304	\$ 41,504	\$ 21,079	\$ -
2119	Full Time Regular / Confidential	31,615	37,047	26,111	38,259
2139	Classified Hourly	5,399	-	320	-
2169	Substitutes	-	-	9,149	-
2190	Classified Special Project	-	-	-	9,286
	<b>Total 2100</b>	<b>78,318</b>	<b>78,552</b>	<b>56,660</b>	<b>47,545</b>
2349	Overtime	127	93	3	-
	<b>Total 2300</b>	<b>127</b>	<b>93</b>	<b>3</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>78,445</b>	<b>78,645</b>	<b>56,663</b>	<b>47,545</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	6,908	7,619	5,651	4,179
	<b>Total 3200</b>	<b>6,908</b>	<b>7,619</b>	<b>5,651</b>	<b>4,179</b>
3320	OASDHI Classified	3,844	4,280	2,507	2,372
3325	Medicare Classified	1,141	1,139	859	689
	<b>Total 3300</b>	<b>4,984</b>	<b>5,419</b>	<b>3,367</b>	<b>3,061</b>
3420	H&W Classified	15,168	15,628	13,395	10,926
	<b>Total 3400</b>	<b>15,168</b>	<b>15,628</b>	<b>13,395</b>	<b>10,926</b>
3520	SUI Classified	236	236	455	765
	<b>Total 3500</b>	<b>236</b>	<b>236</b>	<b>455</b>	<b>765</b>
3620	Work Comp Classified	1,031	1,031	985	746
	<b>Total 3600</b>	<b>1,031</b>	<b>1,031</b>	<b>985</b>	<b>746</b>
3920	OB Classified	(52)	9	(24)	-
	<b>Total 3900</b>	<b>(52)</b>	<b>9</b>	<b>(24)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>28,274</b>	<b>29,943</b>	<b>23,829</b>	<b>19,677</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	-	-	-	300
	<b>Total 4200/4500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	-	6,815	40,000
5198	Professional Services	-	-	8,000	-
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>14,815</b>	<b>40,000</b>
5220	Conference	-	-	-	1,000
	<b>Total 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>

**Riverside Community College District  
2010-2011 Final Budget  
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5310	Dues / Memberships	-	-	-	400
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>
5420	Work. Comp. Excess Liability Insur.	340,535	335,046	138,830	150,000
5450	Claims Expense	59,198	62,811	61,099	60,000
5451	Claims Payments	560,994	1,007,950	(920,734)	950,000
	<b>Total 5400</b>	<b>960,727</b>	<b>1,405,806</b>	<b>(720,805)</b>	<b>1,160,000</b>
5541	Cell Phone	367	312	196	400
	<b>Total 5500</b>	<b>367</b>	<b>312</b>	<b>196</b>	<b>400</b>
5691	Governmental Fees	4,518	12,296	9,865	12,000
	<b>Total 5600</b>	<b>4,518</b>	<b>12,296</b>	<b>9,865</b>	<b>12,000</b>
5730	Legal Expenses	26,287	-	-	20,000
	<b>Total 5700</b>	<b>26,287</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
5863	Bodily Injury	300	300	300	300
	<b>Total 5800</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>Total 5000 Series</b>	<b>992,199</b>	<b>1,418,714</b>	<b>(695,628)</b>	<b>1,234,100</b>
	<b>Total Expenditures</b>	<b>1,098,917</b>	<b>1,527,301</b>	<b>(615,137)</b>	<b>1,301,622</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	1,511,055	797,079	3,221,022	3,604,576
	<b>Total 7900</b>	<b>1,511,055</b>	<b>797,079</b>	<b>3,221,022</b>	<b>3,604,576</b>
	<b>Total 7000 Series</b>	<b>1,511,055</b>	<b>797,079</b>	<b>3,221,022</b>	<b>3,604,576</b>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,609,972</b>	<b>\$ 2,324,380</b>	<b>\$ 2,605,885</b>	<b>\$ 4,906,198</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 43,000,000		
FSEOG Student Grants and Book Waivers	587,725		
Federal Work Study	750,000		
Direct Loans	<u>5,000,000</u>		
Total Federal Income			<u>49,337,725</u>
Total Available Funds (TAF)		\$	<u>49,337,725</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$	<u>49,337,725</u>
	Total Student Federal Grants	\$	<u>49,337,725</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,000,000</u>
Total Available Funds (TAF)	<u>\$ 2,000,000</u>

EXPENDITURES

Object Code

7520	Student Grants	\$ <u>2,000,000</u>
	Total State of California Student Grants	<u>\$ 2,000,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 994,561
Local Income		
Student Fees	\$ 677,000	
Interest	11,000	
Athletic Events	<u>12,000</u>	
Total Local Income		<u>700,000</u>
Total Available Funds (TAF)		<u>\$ 1,694,561</u>

EXPENDITURES

Account Code

900	ASRCCD Operations/Special Events	\$ 1,700	
905	Organizations Funding	91,620	
906	Athletics	205,825	
910	Associated Students of Riverside City College	115,855	
920	Associated Students of Norco College	161,070	
930	Associated Students of Moreno Valley College	<u>123,930</u>	
	Total Expenditures		\$ 700,000
	Contingency		<u>994,561</u>
	Total ASRCCD Accounts		<u>\$ 1,694,561</u>

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

contribution is to be held and the rate of return compounded on such contribution over its life.

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

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

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

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

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



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

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

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

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

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

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

**Budget** – A plan of financial operation for a given period for specified purposes consist-

ing of an estimate of expenditures and the proposed means of financing them.

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

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

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

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

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

**Cash Basis** – Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as

Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

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

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

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

**Compensated Absences** – Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

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

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

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

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

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

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

**Current Expense of Education (CEE)** – The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded

from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

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

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

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

**Depreciation** – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

**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.

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

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

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

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

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

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

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

**Prepaid Expenses** – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

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

**Proposition 13** – An initiative amendment passed in June 1978 which added article XIIA to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The

measure also defines assessed value and the voting requirements to levy new taxes.

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

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

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

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

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

**Revolving Cash Account** – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly

documented expenditures which are summarized and charged to proper account classifications.

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

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

**Scheduled Maintenance** – Major repairs of buildings and sites which have been postponed by districts, usually due to a shortage of funds. The State has provided special funding to community colleges for approved projects. The State provides for half the cost, and the district provides the other half.

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

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

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

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

collection of taxes.

**Taxonomy of Programs and Services**

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

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

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

**Unrestricted Funds** – Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board’s discretion.

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

**RESOURCE 1000 POSITIONS - NEW/FROZEN/UNFROZEN/CONVERTED/REORGANIZED**

**FROZEN POSITIONS**

**A. Positions Remaining Frozen in FY 2011-2012 from FY 2009-2010**

**i. District**

- 1) Dean, Open Campus (1.0 FTE)
- 2) Junior Account Clerk (1.0 FTE)
- 3) Student Services Technician (.475 FTE) (moved to Riverside FY 11-12)
- 4) Budget Manager (1.0 FTE)
- 5) Microcomputer Support Specialist (2 @ 1.0 FTE each)

**Total FTE - 5.48**

**ii. Riverside City College**

- 1) Counselor (.6 FTE)
- 2) Custodian (1.0 FTE)
- 3) Dean of Education (1.0 FTE)
- 4) Reading Instructor (2 @ 1.0 FTE each)
- 5) Secretary IV (1.0 FTE)
- 6) Nursing Instructor (.1 FTE)
- 7) Counselor, DSPS (.13 FTE)
- 8) Associate Dean, Academic Innovative Programs (1.0 FTE)
- 9) Associate Dean, School of Nursing (.45 FTE)
- 10) Assistant Cashier/Clerk (.7 FTE)
- 11) Grounds Person (1.0 FTE)
- 12) Officer, Safety and Police (.15 FTE)
- 13) Psychology Instructor (.6 FTE)
- 14) Swimming Pool Caretaker (1.0 FTE)
- 15) Custodian (1.0 FTE)
- 16) Athletic Field Caretaker (1.0 FTE)
- 17) Senior Custodian (1.0 FTE)
- 18) EOPS Director (.6 FTE)
- 19) Administrative Assistant III (1.0 FTE)
- 20) Interpretive Events Coach in Forensics (1.0 FTE)
- 21) Speech Communication Instructor (1.0 FTE)
- 22) Dean, School for the Arts (1.0 FTE)
- 23) Spanish Instructor (1.0 FTE)

**Total FTE - 19.33**

**iii. Norco College**

- 1) English Instructor (2 @ 1.0 FTE each)
- 2) History Instructor (1.0 FTE)
- 3) Support Services Specialist Aid (.475 FTE)
- 4) Biology Instructor (1.0 FTE)

**Total FTE - 4.48**



**A. Positions Remaining Frozen in FY 2011-2012 from FY 2009-2010 (continued)**

**iv. Moreno Valley College**

- 1) Emergency Medical Services Instructor (1.0 FTE)
- 2) English as a Second Language Instructor (1.0 FTE)
- 3) Secretary II (1.0 FTE)
- 4) Business Administration Instructor (1.0 FTE)
- 5) Instructional Support Specialist (1.0 FTE)
- 6) Outreach/Middle College High School Coordinator (.5 FTE)

**Total FTE - 5.50**

**B. Positions Frozen in FY 2010-2011**

**i. District**

- 1) Administrative Assistant I (1.0 FTE) - GH
- 2) Associate Vice Chancellor, Institutional Effectiveness (1.0 FTE) - GH
- 3) Director, Administrative Services (.15 FTE) - GH
- 4) Director, Internal Audits (1.0 FTE)
- 5) Mailroom Coordinator (1.0 FTE)
- 6) Administrative Assistant II (1.0 FTE) - GH
- 7) Community Service Aide I (2 @ .2438 FTE each)
- 8) Executive Administrative Assistant (2 @ 1.0 FTE each) - GH
- 9) Help Desk Support Technician (1.0 FTE) - GH

**Total FTE - 8.64**

**ii. Riverside City College**

- 1) Administrative Assistant I (.4875 FTE)
- 2) Accounting Instructor (1.0 FTE) - GH
- 3) Cashier Clerk (1.0 FTE) - GH
- 4) Administrative Assistant II (1.0 FTE) - GH
- 5) Associate Dean/Director, Service Learning (1.0 FTE) - GH
- 6) Clerk Typist (1.0 FTE) - GH
- 7) Community Service Aide I (7 @ .2438 FTE each)
- 8) Custodian (.5 FTE)
- 9) Custodian (1.0 FTE) - GH
- 10) Dance Instructor (1.0 FTE) - GH
- 11) Economics Instructor (1.0 FTE) - GH
- 12) Educational Advisor (1.0 FTE)
- 13) English Instructor (1.0 FTE) - GH
- 14) English Instructor (1.0 FTE)
- 15) ESL Instructor (1.0 FTE) - GH
- 16) Graphics Technology Instructor (1.0 FTE)
- 17) Graphics Technology Instructor (1.0 FTE)
- 18) Groundsperson (2 @ 1.0 FTE each) - GH
- 19) Gymnasium Attendant (1.0 FTE) - GH
- 20) History Instructor (1.0 FTE)
- 21) History Instructor (1.0 FTE) - GH

**ii. Riverside City College (continued)**

- 22) Instructional Department Specialist (2 @ 1.0 FTE each)
- 23) Maintenance Mechanic (Carpenter) (1.0 FTE) - GH
- 24) Nursing Instructor (.1044 FTE)
- 25) Outreach/Passport to College Coordinator (.8 FTE)
- 26) Physical Education Instructor (1.0 FTE) - GH
- 27) Professional Expert/Athletic Coach (1.0 FTE)
- 28) Reading Instructor (1.0 FTE) - GH
- 29) Student Services Technician (.475 FTE)
- 30) Swimming Pool Maintenance Technician (1.0 FTE)
- 31) Telecomm Instructor (2 @ 1.0 FTE) - GH
- 32) Tutorial Services Specialist (1.0 FTE)
- 33) Vice President, Academic Affairs (1.0 FTE)

**Total FTE - 34.07**

**iii. Norco College**

- 1) Community Service Aide I (.2438 FTE)
- 2) Custodian (1.0 FTE) - GH
- 3) Drafting Instructor (1.0 FTE) - GH
- 4) Outcomes Assessment Specialist (.5 FTE)
- 5) Outreach Specialist (.24 FTE)
- 6) Psychology Instructor (1.0 FTE)
- 7) Senior Applied Technologist (1.0 FTE) - GH
- 8) Spanish Instructor (1.0 FTE) - GH
- 9) Support Center Technician (1.0 FTE) - GH

**Total FTE - 6.98**

**iv. Moreno Valley College**

- 1) Administrative Assistant III (1.0 FTE)
- 2) Cashier/Clerk (1.0 FTE)
- 3) Community Service Aide I (.2438 FTE)
- 4) Custodian (1.0 FTE)
- 5) Dean, Student Support Services (1.0 FTE) - GH
- 6) Dental Hygiene Instructor (1.0 FTE)
- 7) English Instructor (1.0 FTE) - GH
- 8) Geography Instructor (1.0 FTE)
- 9) Student Services Specialist (1.0 FTE) - GH

**Total FTE - 8.24**

**POSITIONS REINSTATED**

**A. Frozen Positions Reinstated in FY 2010-2011**

**i. Riverside City College**

- 1) Cashier/Clerk (.475 FTE)
- 2) Nursing Instructor (1.0 FTE)

**Total FTE - 1.48**

- ii. **Moreno Valley College**
  - 1) Officer, Safety and Police (.5 FTE)

**Total FTE - .50**

**B. Frozen Positions Reinstated in FY 2011-2012**

- i. **District**
  - 1) Police Records Clerk (.5 FTE)

**Total FTE - .50**

- ii. **Norco College**
  - 1) Digital Arts/Multimedia Instructor (1.0 FTE)

**Total FTE - 1.00**

- iii. **Moreno Valley College**
  - 1) English Instructor (1.0 FTE)

**Total FTE - 1.00**

**NEW POSITIONS**

**A. New Positions Converted from Short-Term Temporary in FY 2009-2010**

- i. **District**
  - 1) Computer Technicians (3 @ .475 FTE each)
  - 2) Community Service Aid I (2 @ .2438 FTE each)
  - 3) Background Investigator (.2 FTE)
  - 4) Warehouse Assistant (.5 FTE)
  - 5) Internet Communications Specialist (.475 FTE)
  - 6) Network Specialist - Wireless LAN (.475 FTE)
  - 7) Network Specialist - Server Administrator (.475 FTE)
  - 8) Network Support Specialist (4 @ .475 FTE each)

**Total FTE - 5.94**

- ii. **Riverside City College**
  - 1) Student Services Technician (.75 FTE)
  - 2) Educational Advisor (.75 FTE)
  - 3) Admissions and Records Operations Assistant (8 = 7 @ .4875 FTE, 1 @ .375 FTE)
  - 4) Administrative Assistant I (.4875 FTE)
  - 5) Clerk Typist (.475 FTE)
  - 6) Library Clerk I (5 = 2 @ .2375 FTE each, 3 @ .375 FTE each)
  - 7) Instructional Media Aide (6 @ .475 FTE each)
  - 8) Community Service Aide I (10 @ .2438 FTE each)
  - 9) Learning Center Assistant (3 @ .4875 FTE each)
  - 10) Copy Center Operator (.475 FTE)
  - 11) Cosmetology Clerk (.375 FTE)
  - 12) Piano Accompanist (.475 FTE)
  - 13) Journalism Program Support Specialist (.475 FTE)

**Total FTE - 16.40**

**iii. Norco College**

- 1) Administrative Assistant I (.475 FTE)
- 2) Support Center Technician (.475 FTE)
- 3) Clerk Typist (.475 FTE)
- 4) Community Service Aide I (4 @ .2438 FTE each)

**Total FTE - 2.40**

**iv. Moreno Valley College**

- 1) Tutorial Services Clerk (1.0 FTE)
- 2) Clerk Typist (2 = 1 @ .475 FTE, 1 @ .4 FTE)
- 3) Administrative Assistant II (.4875 FTE)
- 4) Fire Technology Program Assistant (.4 FTE)
- 5) Community Service Aid I (4 @ .2438 FTE each)
- 6) Enrollment Services Assistant (.4 FTE)
- 7) College Receptionist (.4 FTE)

**Total FTE - 4.54**

**B. New Positions Converted from Short-Term Temporary in FY 2010-2011**

**i. Norco College**

- 1) Administrative Assistant I (.475 FTE)
- 2) Assistant Cashier/Clerk (.475 FTE)
- 3) Custodian (.475 FTE)
- 4) Admissions Records Operations Assistant (2 = 1 @ .475 FTE, 1 @ .3588 FTE)
- 5) Groundsperson (.475 FTE)
- 6) Computer Laboratory Assistant (2 @ .475 FTE)
- 7) College Receptionist (2 @ .475 FTE)
- 8) Learning Center Assistant (2 = 1 @ .4875 FTE, 1 @ .1677 FTE)

**Total FTE - 5.29**

**ii. Moreno Valley College**

- 1) Instructional Media Specialist (2 @ .4875 FTE)
- 2) Enrollment Services Assistant (3 @ .4875 FTE)
- 3) Learning Center Assistant (.4 FTE)
- 4) Administrative Assistant I (3 @ .4875 FTE)

**Total FTE - 4.30**

**C. New Positions Added in FY 2010-2011**

**i. Riverside City College**

- 1) Culinary Laboratory Assistant (.3563 FTE)
- 2) Learning Center Assistant (.475 FTE)
- 3) Assistant Head Football Coach/Professional Expert (1.0 FTE)
- 4) Director Football Ops/Head Football Coach/Professional Expert (1.0 FTE)
- 5) Swimming Pool Caretaker (1.0 FTE - New Facilities)
- 6) Custodian (.5 FTE - New Facilities)
- 7) Culinary Arts Instructor (1.0 FTE)

**Total FTE - 5.33**

**ii. Norco College**

- 1) Public Services Librarian (1.0 FTE)
- 2) Administrative Assistant II (1.0 FTE)
- 3) Custodian (1.0 FTE - New Facilities)
- 4) Maintenance Mechanic - HVAC (1.0 FTE - New Facilities)
- 5) Instructional Programs Support Coordinator (1.0 FTE)
- 6) Assistant Dean, Calworks (.5 FTE District Reorganization)

**Total FTE - 5.50**

**iii. Moreno Valley College**

- 1) Spanish Instructor (.5 FTE)
- 2) Administrative Assistant II (1.0 FTE)
- 3) Administrative Assistant IV (1.0 FTE)
- 4) Application Support Technician (1.0 FTE)
- 5) VP, Student Services (1.0 FTE - District Reorganization)
- 6) Music Instructor (1.0 FTE - District Reorganization)

**Total FTE - 5.50**

**D. New Positions Added in FY 2011-2012**

**i. Riverside City College**

- 1) Professional Expert/Aquatics, Special Events Supervisor (.4875 FTE)

**Total FTE - .49**

**ii. Norco College**

- 1) Director, Student Financial Services (1.0 FTE)
- 2) Speech Communication Instructor (1.0 FTE)

**Total FTE - 2.00**

**iii. Moreno Valley**

- 1) Administrative Assistant III (1.0 FTE)

**Total FTE - 1.00**

**DISTRICT REORGANIZATION**

**A. FY 2010-2011**

**i. District\***

- 1) Associate Vice Chancellor, Student Services (1.0 FTE) - Eliminated
- 2) Vice Chancellor, Student Services (1.0 FTE) - Eliminated
- 3) Accounting Services Clerk (.75 FTE) - Eliminated
- 4) Assistant Director, Operations (1.0 FTE) - Eliminated
- 5) Associate Dean, Grants (1.0 FTE) - Eliminated
- 6) Accounting Technician (1.0 FTE) - Eliminated

**Total FTE - 5.75**

\* Positions reorganized from the District to the colleges are shown under the information for each college.

**ii. Norco College**

- 1) Administrative Assistant IV (1.0 FTE) - Moved from District
- 2) Vice President, Student Services (1.0 FTE) - New
- 3) Student Services Supervisor (1.0 FTE) - Eliminated
- 4) Director, Enrollment Services (1.0 FTE) - New
- 5) Application Support Technician (.1 FTE) - Moved from District
- 6) Student Financial Services Analyst (.3 FTE) - Moved from District
- 7) Student Financial Services Specialist (.48 FTE) - Moved from District

**Total FTE - 4.88**

**iii. Moreno Valley College**

- 1) Student Services Supervisor (1.0 FTE) - Eliminated
- 2) Cashier/Clerk (1.0 FTE) - New
- 3) Director, Enrollment Services (1.0 FTE) - Moved from District (was Assistant Director, Admissions and Records)
- 4) Application Support Technician (.3 FTE) - Moved from District
- 5) Student Financial Services Analyst (.1 FTE) - Moved from District

**Total FTE - 3.40**

**iv. Riverside City College**

- 1) Accounting Services Manager (1.0 FTE) - Moved from District
- 2) Assistant Cashier/Clerk (.7 FTE) - Moved from District
- 3) Cashier/Clerk (.475 FTE) - Moved from District
- 4) Student Accounts Specialist (1.0 FTE) - Moved from District
- 5) Director, Student Financial Services (1.0 FTE) - Moved from District
- 6) Dean, Admissions and Records (.9 FTE) - Moved from District
- 7) Application Support Technician (.6 FTE) - Moved from District
- 8) Student Financial Services Support Specialist (.8547 FTE) - Moved from District
- 9) Student Financial Services Support Specialist (.9515 FTE) - Moved from District
- 10) Student Financial Services Analyst (.9506 FTE) - Moved from District
- 11) Student Financial Services Analyst (.6 FTE) - Moved from District

**Total FTE - 9.03**

**B. FY 2011-2012**

**i. Riverside City College**

- 1) Executive Administrative Assistant (1.0 FTE) - Eliminated

**Total FTE - 1.00**

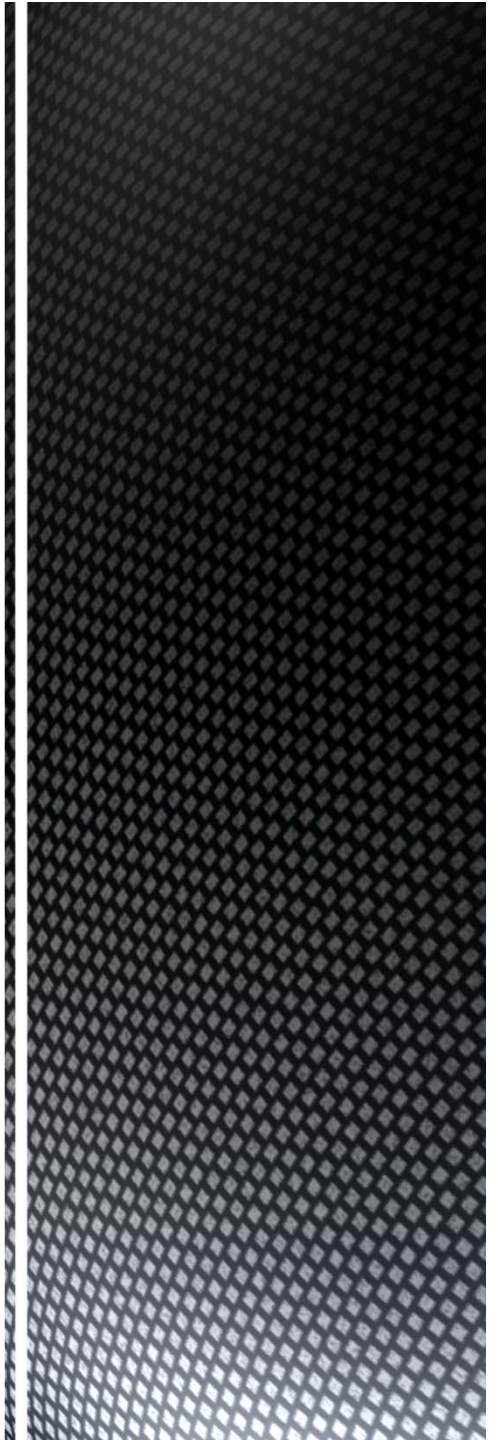
**ii. Moreno Valley College**

- 1) Director, Enrollment Services (1.0 FTE) - Moved from Riverside (was Student Services Supervisor)

**Total FTE - 1.00**

# Riverside Community College District

## FY 2011-2012 Final Budget



## Riverside Community College District FY 2011-2012 Final Budget

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- The District prepared a 2011-2012 budget projection following release of the Governor's initial budget proposal in January 2011.
- That projection reflected a budget problem, composed of both reduced revenues and increased costs, in the amount of \$18.4 million.
- A plan for addressing this problem was then developed and discussed in a variety of forums, including a presentation to the Board of Trustees in February 2011.



**Riverside Community College District  
FY 2011-2012 Final Budget**

**FY 2011-2012 Budget Problem**

**\$ (18.41)**

**Proposed Budget Adjustments/Strategies**

- |  |         |
|--|---------|
| 1. Contingency Drawdown to 5% Reserve Level (July 1, 2011)   | \$ 3.22 |
| 2. FY 2009-2010 P1 Apportionment Adjustment  | 0.40    |
| 3. DSPS Revenue Adjustment/Categorical Backfill Reduction  | 0.72    |
| 4. PERS Rate Increase Adjustment from 14.0% to 13.3%   | 0.24    |
| 5. No Additional BCTC Sheriff Academy  | 0.34    |
| 6. Payoff Major Gifts Campaign Receivable and<br>Eliminate Performance Riverside Accumulated Deficit | 1.63    |
| 7. Outsource Safety & Police Dispatch Operation  | 0.25    |

**Riverside Community College District  
FY 2011-2012 Final Budget**

**Proposed Budget Adjustments/Strategies (continued)**

8. Eliminate March Dental & March Education Center Rent	0.16
9. Reduce New Facility Operating Cost Estimates	0.84
10. Reduce Printing of Class Schedule & Catalog	0.05
11. Positive Budget Variance	2.94
12. Enrollment/Schedule Reductions	2.93
13. Compensation Adjustment	0.28
14. Short-Term Temporary & Student Employees - 20% Reduction	0.37
15. Reduce 5% Contingency Reserve to 3.0%	2.92
16. Interfund Borrowing from Resource 4130 (La Sierra Capital)	<u>1.12</u>
FY 2011-2012 Remaining Budget Problem	\$ <u><u>-</u></u>

## Riverside Community College District FY 2011-2012 Final Budget

Although there are some differences in the detail, our early analysis of the 2011-2012 State budget situation was on target. Thus, the proposed 2011-2012 RCCD budget is based on the plan we developed several months ago.

The plan for addressing the FY 2011-2012 budget shortfall included a loan of \$1.12 million from Resource 4130 (La Sierra Capital). Since the contingency/reserve balance is projected to be above the 3% level, the additional loan **was not included** in this budget proposal.

FY 2011-2012 Reserve Requirement 3%	\$ 4.47
Contingency/Reserve Balance	<u>5.84</u>
Amount Above 3%	<u>\$ 1.37</u>

# Riverside Community College District FY 2011-2012 Final Budget

## Risks

The District faces the very real possibility of mid-year general apportionment reductions if State revenue projections are not realized. The reductions will be “triggered” in two phases referred to as Tier 1 and Tier 2. In addition, it is likely that the State has overestimated the amount of student enrollment fees by a approximately \$25 million.

## Mid-Year Reduction Scenario

	<u>District</u>
Tier 1 (\$30 Million Systemwide)	\$ 0.73
Tier 2 (\$72 Million Systemwide)	1.75
Enrollment Fee Shortfall (\$25 million Systemwide)	<u>0.61</u>
Total	<u>\$ 3.09</u>

## Possible Solutions to Mid-Year Reductions in FY 2011-2012

December 31, 2011 Retirees Estimated Golden Handshake Savings	\$ 1.00
Contingency/Reserve Amount Above 3%	<u>1.37</u>
Total	<u>\$ 2.37</u>

# Riverside Community College District FY 2011-2012 Final Budget

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## Enrollment

For fiscal '12, the District will face an additional 6.21% workload reduction directed by the State, forcing us to reduce our FTES for FY 11-12 by an additional 1,666.

For FY 11-12, significant enrollment risk exists within the State adopted budget. If certain revenue projections fail to materialize, the two mid-year revenue reductions mentioned previously could be triggered, resulting in additional workload reductions. Tier 1 could result in an additional workload reduction of 160 credit FTES. Tier 2 could result in an additional workload reduction of 383 credit FTES.

**Riverside Community College District  
FY 2011-2012 Final Budget**

	<u>Mid-Year Reductions</u>		
	<u>Budget Proposal</u>	<u>Possible Tier 1</u>	<u>Possible Tier 2</u>
<b>Credit FTES</b>			
Beginning Funded Base Credit FTES	26,811	26,811	26,811
Less, Workload Reduction	<u>(1,666)</u>	<u>(1,826)</u>	<u>(2,209)</u>
Ending Funded Credit FTES	25,145	24,985	24,602
Colleges Target Credit FTES	<u>26,357</u>	<u>26,357</u>	<u>26,357</u>
Unfunded Credit FTES	<u>(1,212)</u>	<u>(1,372)</u>	<u>(1,755)</u>
Unfunded Percentage	<u>-4.82%</u>	<u>-5.49%</u>	<u>-7.13%</u>

# Riverside Community College District FY 2011-2012 Final Budget

## Looking Ahead – FY 2012-2013

The prospects for the FY 2012-2013 budget picture are not good. It is likely the State's budget situation will deteriorate. Our budgetary problems are three fold:

- Decreasing budgets from the State.
- Built-in cost escalation in our expenditure budgets.
- A budgetary imbalance whereby ongoing budget issues are being addressed by one-time budget solutions.

A "Solutions Sustainability Analysis" was prepared several months ago to assist the District in assessing this situation (see the following page).

- \$8.30 million of our \$18.41 million budget problem for FY 2011-2012 was solved via the use of one-time funding.
- Interfund borrowing was used to solve one-time budget problems for fiscal '12 and fiscal '11.

The combination of one-time solutions, interfund loan repayments, annual State budget cutting and cost escalation factors (e.g. new space to maintain, contractual agreements, etcetera), have created an overall budget problem for RCCD that requires that we focus our attention beyond the annual budget.

# Riverside Community College District FY 2011-2012 Final Budget

## Solutions Sustainability Analysis\*

### FY 2012-13 Projection

	<u>Best Case</u>	<u>Middle Case</u>	<u>Worst Case</u>
Revised Projection	\$ (1.88) <sup>1</sup>	\$ (5.77) <sup>2</sup>	\$ (7.43) <sup>3</sup>
Prior-Year One-Time Solutions	<u>(8.30)</u>	<u>(8.30)</u>	<u>(8.30)</u>
Projected Budget Problem, Fiscal Year 2012-13	<u>\$(10.18)</u>	<u>\$(14.07)</u>	<u>\$(15.73)</u>

<sup>1</sup> Assumes \$5.94m in New State Funding

<sup>2</sup> Assumes \$1.67m in New State Funding

<sup>3</sup> Assumes No New State Funding

\*Presented to the Board of Trustees and to college and District groups in Spring 2011



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: III-E-1

Date: June 21, 2011

Subject: Tentative Budget for 2011-2012 and Notice of Public Hearing on the 2011-2012 Budget

Background: On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2011-2012 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July first until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with both the State budget for the coming fiscal year and the State's "Second Principal Apportionment (P2)" report for the then current fiscal year.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2012 reflects a continuation of the adopted FY 2010-2011 Budget, albeit, with certain modifications as described in the attachment.

The FY 2011-2012 Tentative Budget takes into consideration the Governor's May Revise budget proposal. The primary impact is a workload reduction of 5.3% which will reduce our funded credit Full-Time Equivalent Students (FTES) by approximately 1,439 to 25,250, resulting in a decrease to State general apportionment revenue of approximately \$6.8 million. Accordingly, targeted credit FTES for the District has been established at 26,357, leaving 1,107 as projected unfunded credit FTES.

Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 20, 2011 as the date for the public hearing. Also, and pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Administration and Finance, for this purpose. Finally, we will publish this information in The Press Enterprise.

Recommended Action: It is recommended that the Board of Trustees approve the 2011-2012 Tentative Budget, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools.

It is also recommended that the Board of Trustees announce that: 1) the proposed 2011-2012 Budget will be available for public inspection beginning September 15, 2011, at the Office of the

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: III-E-1

Date: June 21, 2011

Subject: Tentative Budget for 2011-2012 and Notice of Public Hearing on the  
2011-2012 Budget (continued)

Vice Chancellor, Administration and Finance; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 20, 2011, to be followed by the adoption of the 2011-2012 Final Budget. It is further recommended that the Board authorize the Chancellor to sign a notice relative to these dates.

Gregory W. Gray  
Chancellor

Prepared by: James L. Buysse  
Vice Chancellor, Administration and Finance

Aaron S. Brown  
Associate Vice Chancellor, Finance

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSUMPTIONS FOR FY 2011-2012 BASE BUDGET  
RESOURCE 1000  
(in millions)

1. FY 2010-2011 Ending Balance Projection:
  - a. FY 2009-2010 Adjustments Include:
    - i. No Audit Adjustments
    - ii. P1 Apportionment Recalculation \$ .31
  - b. FY 2010-2011 Adjustments Include:
    - i. State Mandated Cost Reimbursement \$ .54
    - ii. Major Gifts Campaign Receivable Write-Off (\$ .89)
    - iii. Projected Salary, Benefit and Operating Savings \$2.95
    - iv. General Fund Backfill Reduction to Disabled Students Programs and Services \$ .36
2. FY 2011-2012 Base Revenue Budget Adjustments Include:
  - a. No COLA
  - b. No Growth
  - c. Reduced State General Apportionment Revenue (\$6.80)
  - d. Discontinued ARRA Federal Stimulus Funding (\$ .07)
  - e. Decreased Lottery Revenue (\$ .22)
  - f. Decreased Interest Income (\$ .10)
  - g. Incoming Interfund Transfers:
    - i. Resource 4130 - La Sierra Capital:
      - a. Pre-Funding FY 2010-2011 Early Retirement Incentive Savings (\$3.39)
      - b. Major Gifts Campaign Receivable Write-Off \$ .89
      - c. Performance Riverside Accumulated Deficit Assumption \$ .79
      - d. Remaining Budget Shortfall \$1.12
3. FY 2011-2012 Base Expenditure Budget Adjustments Include:
  - a. Full-Time Step and Column \$ .65
  - b. Health and Welfare Benefits (estimated 8% increase) \$1.11
  - c. PERS Increase (from 10.707% to the PERS Board's adopted rate of 10.923% which is a reduction from the earlier PERS projected rate of 13.3%) \$ .10
  - d. Unemployment Insurance and Other Employee Benefit Increases \$ .72

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSUMPTIONS FOR FY 2011-2012 BASE BUDGET  
RESOURCE 1000 (continued)  
(in millions)

e. Positions - New/Frozen/Unfrozen/Converted/Growth, Excluding Potential New Early Retirement Savings	(\$2.77)
f. First year repayment of the FY 2010-2011 Early Retirement Incentive to Resource 4130 (La Sierra Capital)	\$ .68
g. Increases to Contracts/Agreements	\$ .10
h. Reverse Prior Year Riverside City College Augmentation	(\$ .10)
i. Utilities Increase	\$ .10
j. Tentative New Facility Operating Costs	\$ .49
k. Board of Trustees Election Cost Elimination (Off-Year)	(\$ .66)
l. Class Schedule/Catalog Printing Cost Reduction	(\$ .17)
m. March Education Center and March Dental Education Center Rent Elimination	(\$ .18)
n. Reduce Short-Term Temporary and Student Labor by 20%	(\$ .37)
o. Management Furloughs	(\$ .28)
p. Enrollment/Schedule Reductions	(\$2.93)
q. Estimated New Early Retirement Incentive Annual Funding Cost	\$ .60
r. Intrafund Transfers:	
i. Bookstore (Resource 1110)	\$ .19
ii. Disabled Students Programs and Services (Resource 1190)	(\$ .36)
iii. Federal Work Study Match Due to New Norco and Moreno Valley College Allocations (Resource 1190)	\$ .23
4. FY 2011-2012 Ending Balance Target:	
a. The Resource 1000 5% contingency equals \$7.60 million; however a 3% contingency balance has been included in the amount of \$4.58 million as a budget strategy to mitigate the impact of the District's projected shortfall.	

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS**  
**2011-2012**

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget</u> <u>2010-2011</u>	<u>Tentative Budget</u> <u>2011-2012</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 155,919,148	\$ 148,719,818
1080	Community Education	635,110	646,993
1090	Performance Riverside	190,709	921,691
1110	Bookstore (Contract-Operated)	849,129	658,990
1170	Customized Solutions	<u>227,573</u>	<u>197,465</u>
	Total Unrestricted General Funds	<u>157,821,669</u>	<u>151,144,957</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,771,304	2,844,892
1070	Student Health	3,712,740	3,530,320
1180	Redevelopment Pass-Through	10,781,122	11,660,294
1190	Grants and Categorical Programs	<u>29,935,300</u>	<u>27,175,178</u>
	Total Restricted General Funds	<u>47,200,466</u>	<u>45,210,684</u>
	Total General Funds	<u>205,022,135</u>	<u>196,355,641</u>
<u>Special Revenue - Funds 32 &amp; 33</u>			
<u>Resource</u>			
3200	Food Services	2,873,574	2,334,080
3300	Child Care	<u>1,383,386</u>	<u>1,461,556</u>
	Total Special Revenue Funds	<u>4,256,960</u>	<u>3,795,636</u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2011-2012**

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2010-2011</u>	<u>Tentative Budget 2011-2012</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	40,044,855	16,873,768
4120	Non-State Funded Capital Outlay Projects	1,662,628	90,835
4130	La Sierra Capital	12,424,957	9,644,012
4160	General Obligation Bond Funded Capital Outlay	158,649,003	33,672,720
4170	2010D Captial Appreciation Bonds	-	7,191,170
4180	2010D Build America Bonds	-	86,417,843
	Total Capital Projects Funds	<u>212,781,443</u>	<u>153,890,348</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Health and Liability Self-Insurance	6,892,954	6,427,016
6110	Workers Compensation Self Insurance	<u>2,606,571</u>	<u>3,177,568</u>
	Total Internal Service Funds	<u>9,499,525</u>	<u>9,604,584</u>
	<b>Total District Funds</b>	<b><u>\$ 431,560,063</u></b>	<b><u>\$ 363,646,209</u></b>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 36,193,303	\$ 48,795,050
	State of California Student Grants	<u>2,000,000</u>	<u>1,900,000</u>
	Total Student Financial Aid Accounts	<u>38,193,303</u>	<u>50,695,050</u>
<u>Other Account</u>			
	Associated Students of RCC	<u>1,630,035</u>	<u>1,759,973</u>
	<b>Total Expendable Trust and Agency</b>	<b><u>\$ 39,823,338</u></b>	<b><u>\$ 52,455,023</u></b>
	<b>Grand Total</b>	<b><u>\$ 471,383,401</u></b>	<b><u>\$ 416,101,232</u></b>

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

TENTATIVE OPERATING BUDGET  
 2011-2012

Estimated Beginning Balance, July 1		\$ 11,186,051
Federal Income		
Student Financial Aid Adm. Fees	\$ 216,377	
Veterans Report Fee	<u>6,300</u>	
Total Federal Income		222,677
State General Apportionment		
General Apportionment	94,511,808	
Enrollment Fee Waiver Administration	164,000	
Homeowner's Prop Tax Exemption	<u>461,000</u>	
Total State General Apportionment		95,136,808
Other State Income		
Lottery	3,300,000	
Part-Time Faculty Compensation	<u>614,200</u>	
Total Other State Income		3,914,200
Local Income		
Property Taxes	23,615,000	
Food Sales / Commissions	107,000	
Interest	100,000	
Enrollment Fees	8,250,000	
Nonresident Student Fees	1,900,000	
Transcript / Late Application Fees	95,000	
Other Student Fees	377,600	
Cosmetology / Dental Hygiene / Other Sales	93,000	
Leases and Rental Income	145,500	
Donations	33,000	
Miscellaneous Local Income	<u>295,000</u>	
Total Local Income		35,011,100
Other/Incoming Transfers		
Sales - Obsolete Equipment	13,000	
Indirect Costs Recovery	500,000	
From Resource 4130	<u>2,735,982</u>	
Total Other/Incoming Transfers		<u>3,248,982</u>
Total Income		\$ <u>137,533,767</u>
Total Available Funds		\$ <u>148,719,818</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ 744,522
Local Income		
Interest	\$ 8,390	
Rents and Leases	2,520	
Parking Permits/Fines	<u>2,089,460</u>	
Total Local Income		<u>2,100,370</u>
Total Available Funds (TAF)		<u>\$ 2,844,892</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,329,236
3000	Employee Benefits	444,224
4000	Book and Supplies	76,700
5000	Services and Operating Expenditures	396,910
6000	Capital Outlay	<u>100,000</u>
	Total Expenditures	2,347,070
7900	* Contingency/Reserve	<u>497,822</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 2,844,892</u>

\* 5% Contingency reserve calculated from TAF equals \$142,245



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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ 2,048,489
Local Income		
Health Fees	\$ 1,335,604	
Interest	20,810	
Other	<u>125,417</u>	
Total Local Income		<u>1,481,831</u>
Total Available Funds (TAF)		<u>\$ 3,530,320</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 348,911
2000	Classified Salaries	621,602
3000	Employee Benefits	239,992
4000	Book and Supplies	141,725
5000	Services and Operating Expenditures	407,943
6000	Capital Outlay	<u>45,447</u>
	Total Expenditures	1,805,620
7900	* Contingency/Reserves	<u>1,724,700</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,530,320</u>

\* 5% Contingency reserve calculated from TAF equals \$176,516

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	(85,355)
Local Income			
Community Activities Program Fees	\$	731,548	
Interest		<u>800</u>	
Total Local Income			<u>732,348</u>
Total Available Funds (TAF)		\$	<u>646,993</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,272
2000	Classified Salaries		274,174
3000	Employee Benefits		87,426
4000	Book and Supplies		3,200
5000	Services and Operating Expenditures		<u>363,276</u>
	Total Expenditures		732,348
7900	* Contingency/Reserves		<u>-</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	\$	<u>732,348</u>
	Resource Deficit	\$	(85,355)

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ (730,982)
Local Income		
Donations	\$ 140,801	
Box Office Receipts	730,800	
Interest Income	90	
Other Local Income	50,000	
Intrafund Transfers	<u>730,982</u>	
Total Income		<u>1,652,673</u>
Total Available Funds (TAF)		<u>\$ 921,691</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 333,828
3000	Employee Benefits	138,030
4000	Book and Supplies	28,200
5000	Services and Operating Expenditures	<u>421,633</u>
	Total Expenditures	921,691
7900	Contingency/Reserves	<u>-</u>
	Total Resource 1090 Expenditures Including Contingency/Reserves	<u>\$ 921,691</u>
	Resource Deficit	\$ -

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	29,190
Local Income			
Commissions	\$	623,161	
Interest		1,639	
Reimbursement		<u>5,000</u>	
Total Local Income			<u>629,800</u>
Total Available Funds (TAF)		\$	<u>658,990</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$	43,760
7390	Interfund Transfer to Resource 3200		425,753
8999	Intrafund Transfer to Resource 1000		<u>156,527</u>
	Total Expenditures		626,040
7900	* Contingency/Reserves		<u>32,950</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	\$	<u>658,990</u>

\* 5% Contingency reserve calculated from TAF equals \$32,950

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	48,011
Local Income			
Interest	\$	200	
Contract Revenue		<u>149,254</u>	
Total Local Income			<u>149,454</u>
Total Available Funds (TAF)		\$	<u>197,465</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	78,939
3000	Employee Benefits		34,730
4000	Book and Supplies		7,000
5000	Services and Operating Expenditures		<u>68,976</u>
	Total Expenditures		189,645
7910	* Contingency/Reserves		<u>7,820</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	\$	<u><u>197,465</u></u>

\* 5% Contingency reserve calculated from TAF equals \$28,672

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ 9,986,494
Local Income		
Interest	\$ 108,800	
Redevelopment Agency Agreements	<u>1,565,000</u>	
Total Local Income		<u>1,673,800</u>
Total Available Funds (TAF)		<u>\$ 11,660,294</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 15,450
6000	Capital Outlay	<u>3,706,583</u>
	Total Expenditures	3,722,033
7900	* Contingency/Reserves	<u>7,938,261</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 11,660,294</u>

\* 5% Contingency reserve calculated from TAF equals \$583,015

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

TENTATIVE OPERATING BUDGET  
 2011-2012

Estimated Beginning Balance, July 1 \$ -

Federal Income

Affordable Care Act: Expansion of PA Prog.	2,117,808
Allied Health Care & Other Facilities 10/11	148,500
Bulletproof Vest Partnership	12,509
CCRAA Access to Success	225,247
CCRAA Project Success	29,123
CCRAA Step Up to Success	334,866
Community College Initiative for Egypt	21,000
Community Tech Ed Transitions	235,000
ECS Consortium Grant	17,500
Equipment to Enhance Training for Health	35,926
Fast Track to the ADN Program	211,443
FIPSE Public Safety Education	505,767
Foster & Kinship Care	63,904
NSF Logistics Technicians	134,873
Nursing Education Pract & Retention	56,663
Nursing Education Pract & Retention 10/13	455,798
Post-Emancipation Services	102,000
Pre-Emancipation Services	105,800
Procurement Assistance	230,013
Riverside County Emancipation Services	672,200
Riverside County Homeland Security	54,000
RCOE Foster Youth ILP/Emancipation	91,670
Social Innovation Generation	10,000
Southern CA Logistics Tech Collaborative	229,443
Student Support Services RISE Norco	393,886
Student Support Services TRIO MV	284,580
Student Support Services TRIO Norco	366,132
Student Support Services TRIO Riverside	389,239
TANF 50%	146,068
Title V Answering the Call	811,993
Title V HSI Coop MV/Norco	39,844
Title V HSI Coop MV/UCR	106,000
Title V HIS Coop Norco/CSUSB	909,880
Title V Norco	777,119
Tri-Tech Small Business Development -109	269,432
Tri-Tech Small Business Jobs Act	250,000
UCR/USDA Nano Water Research	97,941
Upward Bound TRIO Norco CNUSD2	440,119
Upward Bound TRIO Norco Norte Vista	234,413
Upward Bound TRIO Riverside	112,235
USDA Soil Science	112,051
VTEA	974,241

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

TENTATIVE OPERATING BUDGET  
 2011-2012

VATEA Title IB State Leadership	142,000	
WIA Allied Health Prog. Expansion FP2	365,634	
Workability Grant	<u>290,060</u>	
Total Federal Income		13,613,920

State Income

Active Minds Mental Health Education	8,528	
Basic Skills	200,494	
BFAP Augmentation	830,518	
BOG Financial Aid Administration	388,625	
CSUSB Stem Cell Research	24,900	
CalWorks	482,920	
CalWorks Community College Set-Aside Program	95,000	
CITD Leadership Grant	197,423	
CTE Community Collaborative Project - 09/10	162,113	
CTE Community Collaborative Project - 09/10 Suppl	26,278	
CTE Community Collaborative Project - 10/11	400,000	
CTE Community Collaborative Project - 10/11 Suppl	130,000	
CTE Enrollment Growth & Retention ADN-RN 09/10	150,817	
CTE Enrollment Growth & Retention ADN-RN 10/11	257,881	
CTE Enrollment Growth & Retention ADN-RN 11/12	260,687	
CTE Workforce Innovation Partnership	128,424	
DSP&S Allocation	1,619,433	
EOPS - CARE	128,933	
EOPS Allocation	1,121,422	
Faculty and Staff Diversity (including carryover)	41,882	
Foster & Kinship Care Education	65,508	
Lottery	508,000	
Matriculation	867,175	
Middle College	99,454	
Physican Assistant Base Program Song Brown	100,000	
Song Brown PA Mental Health	88,044	
Song Brown Registered Nursing 10/12	92,030	
Song Brown Registered Nursing Special Project	71,722	
Staff Development	<u>8,109</u>	
Total State Income		8,556,320

Local Income

CACT Seminars	27,740	
Community Learning in Partnership	1,776,795	
4Faculty Web Services	8,463	
Gateway to College	346,000	
Gateway to College Dropout Recovery	34	
Intn'l Student Capital Outlay Surcharge	581,142	



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

TENTATIVE OPERATING BUDGET  
2011-2012

Moreno Valley Netbooks	17,150	
Regional Health Occupations	2,000	
Riverside County Board of Supervisors	5,507	
Tri-Tech SBCD Cash Match	72,810	
Tri-Tech SBCD Seminars	3,927	
West Ed Paraprofessional	<u>187</u>	
Total Local Income		2,841,755
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	429,408	
General Fund Backfill (from Resource 1000)	<u>1,068,618</u>	
Total Interfund and Intrafund Transfers		2,163,183
Total Income		<u>27,175,178</u>
Total Available Funds		<u>\$ 27,175,178</u>

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

TENTATIVE OPERATING BUDGET  
2011-2012

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 4,392,728
2000	Classified Salaries	7,524,553
3000	Employee Benefits	4,016,988
4000	Book and Supplies	1,804,450
5000	Services and Operating Expenditures	5,199,132
6000	Capital Outlay	2,026,095
7600	Book Grants / Bus Passes	2,211,232
7900	Contingency / Reserves	<u>                  -</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 27,175,178</u>

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	<u>30,016</u>
Local Income			
Food Sales/Commissions	\$	1,796,475	
Video/Vending/Pepsi Support		80,636	
Interest		<u>1,200</u>	
Total Local Income			1,878,311
Interfund Transfer From Resource 1110 - Bookstore Fund			<u>425,753</u>
Total Income			<u>2,304,064</u>
Total Available Funds (TAF)		\$	<u><u>2,334,080</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	841,438
3000	Employee Benefits		373,745
4000	Books and Supplies		974,718
5000	Services and Operating Expenditures		<u>109,565</u>
	Total Expenditures		2,299,466
7900	* Contingency/Reserves		<u>34,614</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	\$	<u><u>2,334,080</u></u>

\* 5% Contingency reserve calculated from TAF equals \$116,704

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

TENTATIVE OPERATING BUDGET  
 2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	78,568
Federal Income			
Lunch Program		\$	79,982
State Income			
Tax Bailout Funds			71,448
Local Income			
Parent Fees	\$	1,151,690	
Rental Income		74,368	
Interest Income		3,000	
Other Local Revenue		<u>2,500</u>	
Total Local Income			<u>1,231,558</u>
Total Income			<u>1,382,988</u>
Total Available Funds (TAF)		\$	<u><u>1,461,556</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	806,029
2000	Classified Salaries		229,905
3000	Employee Benefits		181,225
4000	Books and Supplies		44,542
5000	Services and Operating Expenditures		<u>127,613</u>
	Total Expenditures		1,389,314
7900	* Contingency/Reserves		<u>72,242</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	\$	<u><u>1,461,556</u></u>

\* 5% Contingency reserve calculated from TAF equals \$73,078

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income			
Riverside Wheelock Gym Seismic Retrofit	\$	5,371,595	
Moreno Valley Student/Academic Services Facility		202,663	
Riverside Nursing/Sciences Building		<u>11,299,510</u>	
Total State Income			<u>16,873,768</u>
Total Available Funds (TAF)		\$	<u>16,873,768</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>16,873,768</u>
	Total Expenditures		16,873,768
7900	Contingency/Reserves		<u>-</u>
Total Resource 4100 Expenditures Including Contingency/Reserves		\$	<u>16,873,768</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4120 - NON-STATE FUNDED CAPITAL OUTLAY PROJECTS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$	<u>555</u>
Federal Income	\$	89,280	
Local Income		<u>1,000</u>	
Total Income			<u>90,280</u>
Total Available Funds		\$	<u>90,835</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>89,280</u>
	Total Expenditures		89,280
7900	Contingency/Reserves		<u>1,555</u>
Total Resource 4120 Expenditures Including Contingency/Reserves		\$	<u>90,835</u>

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ 8,907,012
Local Income	\$ 59,000	
Interfund Transfer from Resource 1000 - General Fund	<u>678,000</u>	
Total Income		<u>737,000</u>
Total Available Funds (TAF)		<u>\$ 9,644,012</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 24,108
6000	Capital Outlay	<u>1,465,755</u>
	Total Expenditures	1,489,863
7390	Interfund Transfer to Resource 1000 - General Fund	2,735,982
7920	Contingency/Reserves	<u>5,418,167</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 9,644,012</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4160 - GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1	\$ 33,397,720
Local Income	<u>275,000</u>
Total Available Funds (TAF)	<u>\$ 33,672,720</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 372,768
3000	Employee Benefits	185,146
5000	Services and Operating Expenses	329,289
6000	Capital Outlay	<u>30,889,455</u>
	Total Expenditures	31,776,658
7910	Contingency	<u>1,896,062</u>
	Total Resource 4160 Expenditures Including Contingency/Reserves	<u>\$ 33,672,720</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1	\$ 7,156,170
Local Income	<u>35,000</u>
Total Available Funds (TAF)	<u>\$ 7,191,170</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>6,901,312</u>
	Total Expenditures	6,901,312
7910	Contingency	<u>289,858</u>
	Total Resource 4170 Expenditures Including Contingency/Reserves	<u>\$ 7,191,170</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1	\$ 86,017,843
Local Income	<u>400,000</u>
Total Available Funds (TAF)	<u>\$ 86,417,843</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 85,557,665</u>
	Total Expenditures	85,557,665
7910	Contingency	<u>860,178</u>
	Total Resource 4180 Expenditures Including Contingency/Reserves	<u>\$ 86,417,843</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 61, RESOURCE 6100 - HEALTH & LIABILITY SELF-INSURANCE

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ <u>973,334</u>
Local Income		
Interest	\$ 45,000	
Other Local	5,000	
Self-Insurance Health Plan	<u>5,153,682</u>	
Total Local Income		5,203,682
Interfund Transfer from Resource 1000 - General Fund		<u>250,000</u>
Total Income		<u>5,453,682</u>
Total Available Funds (TAF)		<u>\$ 6,427,016</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 104,110
3000	Employee Benefits	49,682
4000	Book and Supplies	3,200
5000	Services and Operating Expenditures	5,616,240
6000	Capital Outlay	<u>40,000</u>
	Total Expenditures	5,813,232
7900	Contingency/Reserves	<u>613,784</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 6,427,016</u>

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

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Estimated Beginning Balance, July 1		\$ 1,443,568
Local Income		
Interest	\$ 20,000	
Workers Compensation Premiums	<u>1,714,000</u>	
Total Local Income		<u>1,734,000</u>
Total Available Funds (TAF)		<u>\$ 3,177,568</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 47,545
3000	Employee Benefits	21,159
4000	Books and Supplies	300
5000	Services and Operating Expenditures	<u>1,444,100</u>
	Total Expenditures	1,513,104
7900	Contingency/Reserves	<u>1,664,464</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 3,177,568</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 43,000,000		
FSEOG Student Grants and Book Waivers	695,050		
Federal Work Study	600,000		
Subsidized Loan	3,000,000		
Un-Subsidized Loan	<u>1,500,000</u>		
Total Federal Income			<u>48,795,050</u>
Total Available Funds (TAF)		\$	<u>48,795,050</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$	<u>48,795,050</u>
	Total Student Federal Grants	\$	<u>48,795,050</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>1,900,000</u>
Total Available Funds (TAF)	<u>\$ 1,900,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$ <u>1,900,000</u>
	Total State of California Student Grants	<u>\$ 1,900,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

TENTATIVE OPERATING BUDGET  
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 1,059,973
Local Income		
Student Fees	\$ 677,000	
Interest	11,000	
Athletic Events	<u>12,000</u>	
Total Local Income		<u>700,000</u>
Total Available Funds (TAF)		<u>\$ 1,759,973</u>

EXPENDITURES

Account Code

900	ASRCC Operations/Special Events	\$ 12,263	
905	Organizations Funding	133,237	
906	Athletics	225,500	
910	Riverside Associated Students	168,000	
920	Norco Associated Students	84,000	
930	Moreno Valley Associated Students	<u>77,000</u>	
	Total Expenditures		\$ 700,000
	Contingency		<u>1,059,973</u>
	Total ASRCC Accounts		<u>\$ 1,759,973</u>

**Riverside Community College District  
2011-2012 Tentative Budget**



## Riverside Community College District 2011-2012 Tentative Budget

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The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1<sup>st</sup> until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with both the State budget for the coming fiscal year and the State’s “Second Principal Apportionment (P2)” report for the then current fiscal year.

## **Riverside Community College District 2011-2012 Tentative Budget**



**Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2012 reflects a continuation of the adopted FY 2010-2011 Budget, albeit, with certain modifications as described on subsequent pages.**

## **Riverside Community College District 2011-2012 Tentative Budget**



**The FY 2011-2012 Tentative Budget assumes the Governor's May Revise budget proposal. However, it is also assumed that the final State budget will depart, at least to some extent, from the May Revise.**

## **Riverside Community College District 2011-2012 Tentative Budget**



### **ENROLLMENT**

**The primary impact is a workload reduction of 5.3% which will reduce our funded credit, Full-Time, Equivalent Students (FTES) by approximately 1,439 to 25,250, resulting in a decrease in State general apportionment revenue of approximately \$6.8 million.**

**Accordingly, targeted credit FTES for the District has been established at 26,357, leaving 1,107 as projected unfunded credit FTES.**

## Riverside Community College District 2011-2012 Tentative Budget

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### ENROLLMENT

If tax extensions are not adopted, workload could be reduced by 9.3% which would reduce our funded credit FTES by a total of 2,701 to 23,988, resulting in a total decrease to State general apportionment of \$12.3 million. This is some \$5.5 million more than what has been factored into the Tentative Budget and includes a projected \$25 million systemwide enrollment fee shortfall. We believe at this time that this would be our worst case scenario.

**Riverside Community College District**  
**Resource 1000 – Unrestricted General Fund - Income**  
**2011-2012 Tentative Operating Budget**

<b>Estimated Beginning Balance, July 1, 2011</b>		<b>\$ 11.19</b>
<b>Income:</b>		
Federal Income	\$ .22	
State General Apportionment	95.14	
Other State Income	3.91	
Local Income	35.01	
Other/Incoming Transfers	<u>3.25</u>	
Total Income		<u>137.53</u>
<b>Total Available Funds</b>		<b><u><u>\$ 148.72</u></u></b>



**Riverside Community College District**  
**Resource 1000 – Unrestricted General Fund - Expenditures**  
**2011-2012 Tentative Operating Budget**

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**Expenditures:**

Academic Salaries	\$ 61.50	
Classified Salaries	30.52	
Employee Benefits	30.52	
Books and Supplies	2.32	
Services and Operating Expenditures	15.31	
Capital Outlay	.77	
Interfund Transfers	.93	
Intrafund Transfers	<u>2.74</u>	
<b>Total Expenditures Excluding Contingency</b>		<b>\$ 144.61</b>
*Contingency / Reserve (3%)		4.58
<b>Total Expenditures Including Contingency / Reserves</b>		<b>\$ <u>149.19</u></b>
<b>Resource Deficit</b>		<b>\$ (.47)</b>

## Riverside Community College District Assumptions for FY 2011-2012 Base Budget

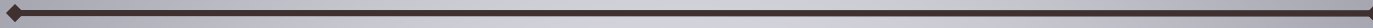
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### ■ Significant items impacting FY 2010-2011 Ending Balance projection include:

- FY 2009-2010 P1 Apportionment Recalculation \$ .31
- State Mandated Cost Reimbursement \$ .54
- Major Gifts Campaign Receivable Write-Off (\$ .89)
- Projected Salary, Benefit and Operating Savings \$2.95
- General Fund Backfill Reduction to Disabled Students Programs and Services \$ .36



## Riverside Community College District Assumptions for FY 2011-2012 Base Budget



- **FY 2011-2012 Base Budget Adjustments Include:**
  - No COLA -
  - No Growth -
  - Reduced State General Apportionment Revenue (\$6.80)
  - Decreased Lottery, Interest and ARRA Federal Stimulus (\$ .39)
  - Interfund Borrowing to/from Resource 4130 - La Sierra Capital:
    - ❖ Eliminate FY 2010-2011 Early Retirement Incentive Savings (\$3.39)
    - ❖ Major Gifts Campaign Receivable Write-Off \$ .89
    - ❖ Performance Riverside Accumulated Deficit Assumption \$ .79
    - ❖ Remaining Budget Shortfall \$ 1.12

## Riverside Community College District Assumptions for FY 2011-2012 Base Budget

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### ■ FY 2011-2012 Base Budget Adjustments Include (continued):

- Full-Time Step and Column \$ .65
- Health and Welfare Benefits (estimated 8% increase) \$1.11
- PERS Increase (from 10.707% to the PERS Board's adopted rate of 10.923% which is a reduction from the earlier PERS projected rate of 13.3%) \$ .10
- Unemployment Insurance and Other Employee Benefit increases \$ .72
- Positions - New/Frozen/Unfrozen/Converted/Growth (\$2.77)\*

\* 2011 Early Retirement Incentive Savings have not been included

## Riverside Community College District Assumptions for FY 2011-2012 Base Budget

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### ■ FY 2011-2012 Base Budget Adjustments Include (continued):

- First year repayment of the FY 2010-2011 Early Retirement Incentive to Resource 4130 (La Sierra Capital) \$ .68
- Tentative New Facility Operating Costs \$ .49
- Board of Trustees Election Cost Elimination (Off-Year) (\$ .66)
- Class Schedule/Catalog Printing Cost Reduction (\$ .17)
- March Education Center and March Dental Education Center Rent Elimination (\$ .18)

## Riverside Community College District Assumptions for FY 2011-2012 Base Budget

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### ■ FY 2011-2012 Base Expenditure Budget Adjustments Include:

- Reduced Short-Term Temporary and Student Labor by 20% (\$ .37)
- Management Furloughs (\$ .28)
- Enrollment/Schedule Reductions (\$2.93)
- Estimated New Early Retirement Incentive Annual Funding  
Cost \$ .60

**Riverside Community College District**  
**“Hole/Whole Analysis”**  
**FY 2012-2013**



**What we confront looks something like this:**

One-Time Fixes, 2011-12	\$ 8.30
Interfund Borrowing	2.75
Restoring Reserves (2%)	2.92
Management Furloughs	.28
Positive Budget Variance/Freeze	2.94
Hourly Staffing	.37
Nursing/Science	<u>.70</u>
Size of the Hole	\$ 18.26
Plus 2012-13 Problem	<u>2.00 - 5.00</u>
Total Restoration	<u><u>\$20.26 - \$25.26</u></u>



**Riverside Community College District**  
**FY 2011-2012 Budget Planning**  
**As of February 23, 2011**



# **FY 2011-2012 Projected Budget Problem**

**\*\*\* Major Components \*\*\***

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components

### Size of Problem

\$ (18.41)

- Difference between 2011-12 revenues & expenditures based on what we know today... but the situation is fluid
- The budget “problem” comes from five sources:
  1. Significant One-Time Issues
  2. Anticipated State Budget Cuts
  3. Expenditures on Automatic Pilot
  4. Fixed Cost Increases
  5. Carryover of Prior-Year Deficit



# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

In any budget year, expenditure items go up, down or remain the same. Additionally, most are ongoing (i.e. base) expenditures, whereas some are either one-time or intermittent in nature. Following are the **major items** affecting the RCCD budget for FY 2011-12.

### Significant One-Time Budget Issues

- Performance Riverside Negative Balance ----- \$ 0.73
- Major Gifts Campaign Outstanding Balance ----- \$ 0.90

### Anticipated State Budget Cuts

- Apportionment Based on the Governor's January Budget ----- \$ 6.80

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

Could go much, much higher (two to three times this level) if the Governor's proposals are not enacted:

1. Resistance to Proposed Cuts
2. Resistance to Proposed Continuation of Tax Rates:
  - Legislators
  - Voters

### Automatic Pilot (mainly internally driven)\*

- New Facilities (RCC Nursing/Science, MVC NOC, & NC NOC & Secondary Effects) ..... \$ 1.33
- Health & Welfare Benefits ..... \$ 1.20
- Bargaining Unit Agreements ..... \$ 1.10

\* These are automatic, but not totally uncontrollable

# FY 2011-2012 Budget Planning As of February 23, 2011

## Budget Problem: Major Components (continued)

### Fixed Costs (mainly externally driven)

- PERS & Unemployment Insurance (possibly higher)-----\$ 1.65
- Estimated Increases in Utilities-----\$ 0.10

STRS still not Addressed in the Governor's Proposal

### Prior Year One-Time Solutions (FY 2009-2010)

- Golden Handshake Savings-----\$ 3.40
- Prior Year Carryover in Excess of the 5.0% Reserve  
Requirement-----\$ 2.40

# **FY 2011-2012 Projected Budget Problem**

**\*\*\* Proposed Solutions \*\*\***

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions

### FY 2011-2012 Budget Problem

\$ (18.41)

### Proposed Budget Adjustments

1. Contingency Drawdown from \$11.26m to \$8.04m to get the 5% Reserve Level (July 1, 2011) \$ 3.22
2. FY 2009-2010 Apportionment Adjustment at the February 2011 P1 Recalculation 0.40
3. DSPS State Revenue Adjustment/Categorical Backfill Reduction (FY 2010-2011 & FY 2011-2012 Savings) 0.72
4. PERS Rate Increase Adjustment from 14.0% to 13.3% 0.24
5. No Additional BCTC Sheriff Academy 0.34

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions (continued)

### Proposed Budget Adjustments (continued)

- |   |      |
|---|------|
| 6. Payoff Major Gifts Campaign Receivable (\$.90m) and Eliminate Performance Riverside Accumulated Deficit to Increase Resource 1000 Fund Balance (\$.73m) - Interfund Borrowing  | 1.63 |
| 7. Outsource Safety & Police Dispatch Operation   | 0.25 |
| 8. Eliminate March Dental & March Education Center Rent   | 0.16 |
| 9. Reduce New Facility Operating Cost Estimates (Nursing/Sciences \$.70m; Norco Secondary Effects & Network Operations Center <u>will not be completed until FY 12-13</u> \$.14m) | 0.84 |

# FY 2011-2012 Budget Planning

## As of February 23, 2011

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### Proposed Solutions (continued)

#### Proposed Budget Adjustments (continued)

10.Reduce Printing of Class Schedule & Catalog	0.05
11.Positive Budget Variance - Estimated Vacancy Savings/Hiring Freeze & Non-Rehires	<u>2.94</u>
Total Proposed Budget Adjustments	\$ <u>10.79</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(7.62)</u>

#### Proposed Budget Strategies

1. Enrollment/Schedule Reduction Across Four (4) Terms	\$ 2.93
2. Utility Savings from College Closure	-
3. Compensation Adjustment	0.28

# FY 2011-2012 Budget Planning As of February 23, 2011

## Proposed Solutions (continued)

### Proposed Budget Strategies (continued)

4. Short-Term Temporary (\$1.28m) & Student Employees (\$0.55m) - 20% Reduction	0.37
5. Eliminate/Reduce Categorical Backfill	-
6. Reduce 5% Contingency Reserve to 3.0%	<u>2.92</u>
Total Proposed Budget Strategies	\$ <u>6.50</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(1.12)</u>

### Interfund Borrowing

Major Gifts Campaign & Performance Riverside	\$ 1.63
FY 2011-2012 Remaining Budget Problem	<u>1.12</u>
Total Interfund Borrowing	\$ <u>2.75</u>



# **FY 2011-2012 Projected Budget Planning**

**\*\*\* Credit FTES \*\*\***

# FY 2011-2012 Budget Planning As of February 23, 2011

## FY 2009-2010 Unfunded Credit FTES

Actual Credit FTES at FY 2009-2010 P1 Recalculation	30,960.73
Funded Credit FTES for FY 2009-2010 P1 Recalculation	<u>(26,051.08)</u>
<b>Unfunded Credit FTES for FY 2009-2010 (Represents 18.85%)</b>	<b><u>4,909.65</u></b>

# FY 2011-2012 Budget Planning

## As of February 23, 2011

### FY 2010-2011 Credit FTES Projection

Beginning Actual Credit FTES for FY 2010-2011 (From FY 2009-2010 P2)	30,960.73	
Less, FTES Reductions for Compressed Calendar Change and Section Reductions	<u>(2,386.13)</u>	
Estimated Total Actual Credit FTES for FY 2010-2011 P1 Recalculation		28,574.60
Less, Funded Base Credit FTES for FY 2010- 2011 P1 Recalculation	26,051.08	
Less, Funded Growth Credit FTES for FY 2010- 2011 (2.2%)	<u>638.28</u>	
Total Funded Credit FTES for FY 2010-2011		<u>(26,689.36)</u>
<b>Estimated Unfunded Credit FTES for FY 2010-2011 (Represents 7.06%)</b>		<b><u>1,885.24</u></b>

# FY 2011-2012 Budget Planning As of February 23, 2011

## FY 2011-2012 Credit FTES Projection

Beginning Estimated Total Credit FTES from FY 2010-2011	28,574.60	
Enrollment/Schedule Reduction	<u>(2,218.00)</u>	
Estimated Total Credit FTES for FY 2011-2012		26,356.60
Less, Beginning Funded Base Credit FTES FY 2011-2012	26,689.36	
Less, Estimated Workload Reduction (Governor's Proposed Budget)	<u>(1,439.38)</u>	
Estimated Funded Credit FTES for FY 2011-2012		<u>(25,249.98)</u>
<b>Estimated Unfunded Credit FTES for FY 2011-2012 (Represents 4.38%)</b>		<b><u>1,106.62</u></b>

# **FY 2011-2012 Projected Budget Problem**

**\*\*\* Solutions Sustainability Analysis \*\*\***

# FY 2011-2012 Budget Planning As of February 23, 2011

## Solutions Sustainability Analysis

**Question:** To what extent will the FY 2011-12 projected budget problem, though solved in the short term, continue into FY 2012-13?

▪ One-Time Only Solutions	\$ 8.30
▪ One-Time Solutions for One-Time Problems	1.63
▪ Ongoing “Base” Solutions	<u>8.48</u>
Total Solutions	\$ <u>18.41</u>

# FY 2011-2012 Budget Planning As of February 23, 2011

## Solutions Sustainability Analysis (continued)

### FY 2012-13 Projection

	<u>Best Case</u>	<u>Middle Case</u>	<u>Worst Case</u>
Current Projection	\$ (1.88) <sup>1</sup>	\$ (7.65) <sup>2</sup>	\$(11.18) <sup>3</sup>
Exclude STRS	<u>-</u>	<u>1.88</u>	<u>3.75</u>
Revised Projection	\$ (1.88)	\$ (5.77)	\$ (7.43)
Prior-Year One-Time Solutions	<u>(8.30)</u>	<u>(8.30)</u>	<u>(8.30)</u>
Projected Budget Problem, Fiscal Year 2012-13	\$ <u>(10.18)</u>	\$ <u>(14.07)</u>	\$ <u>(15.73)</u>

<sup>1</sup> Assumes \$5.94m in New State Funding

<sup>2</sup> Assumes \$1.67m in New State Funding

<sup>3</sup> Assumes No New State Funding

# FY 2011-2012 Budget Planning As of February 23, 2011

## Coming Events

### Brown Bag Budget Sessions

	<u>Date</u>	<u>Time</u>	<u>Location</u>
Norco College	March 1, 2011	12:50 to 1:50	Humanities Room 111
Moreno Valley College	March 2, 2011	1:50 to 2:50	Humanities Room 129
RCCD District	March 7, 2011	3:30 to 4:30	Culinary Classroom
Riverside City College	March 8, 2011	12:50 to 1:50	Hall of Fame



# 2011-12 Budget Webinar

## **AGENDA**

**2:00pm – 2:30pm**

**CCLC WEBINAR Presentation**

**2:30pm – 3:30pm**

**Q & A**

## **PARTICIPANTS**

**Scott Lay, President/CEO, The League**

**Jack Scott, Chancellor, California Community Colleges**

**Erik Skinner, Exec. Vice Chancellor, California Community Colleges**

**Theresa Tena, Director Fiscal Policy, The League**

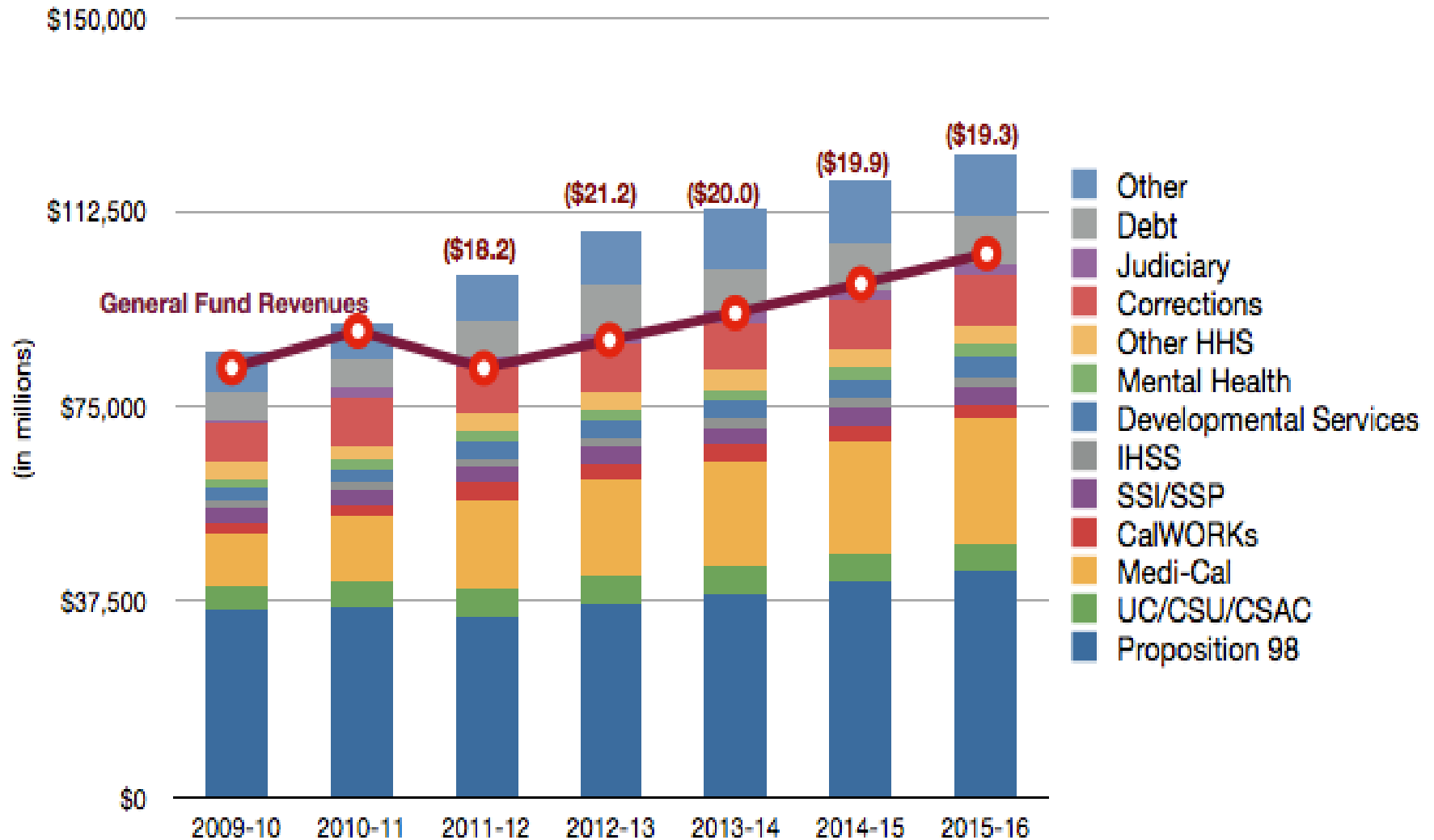
**Samantha DeMelo, Director Communications, The League**

# Caveats

- All information is preliminary, and some details are not yet available.
- The entire budget package assumes the voters will approve a \$12 billion tax package.
- The League's boards meet January 23-24 to formally discuss these proposals.

# Structural Problem

Baseline Revenue and Expenditure Mismatch to Continue



# Governor's Proposed Schedule

Jan. Feb. Mar. Apr. May Jun. Jul. Aug. Sept.



*Budget proposal released*

*Legislative hearings*

*"Mini" budget package*

*Special election – June 7th*

*Main budget passage*

**Something New – "Trailer Bills" First and then the Main Budget**

# Community College Budget

- \$400 million cut to apportionment “savings based on census changes” (\$344/student)
- \$110 million for 1.9% enrollment growth, paid for by a student fee increase
- Increased enrollment fees from \$26 to \$36/unit, effective fall semester/quarter. Generates \$110 million – Governor is using this to pay for growth
- CO Advocacy – Instead, offset \$400 million with \$110 million in growth to achieve a net \$290 million reduction

# Tax Packages

## Assuming June Tax Package is Approved

Source	Amount
State General Fund:	<u>-\$9,103,000</u>
Increased Student Fees:	<u>\$2,503,000</u>
Net Reduction:	<u>-\$6,600,000</u>
Lost Students:	• Riverside City: 3,269

## If June Tax Package Fails and Prop. 98 is Funded at Minimum

Source	Amount
State General Fund:	<u>-\$14,110,000</u>
Increased Student Fees:	<u>\$2,503,000</u>
Net Reduction:	<u>-\$11,607,000</u>
Lost Students:	• Riverside City: 5,749

## If June Tax Package Fails and Prop. 98 is Suspended

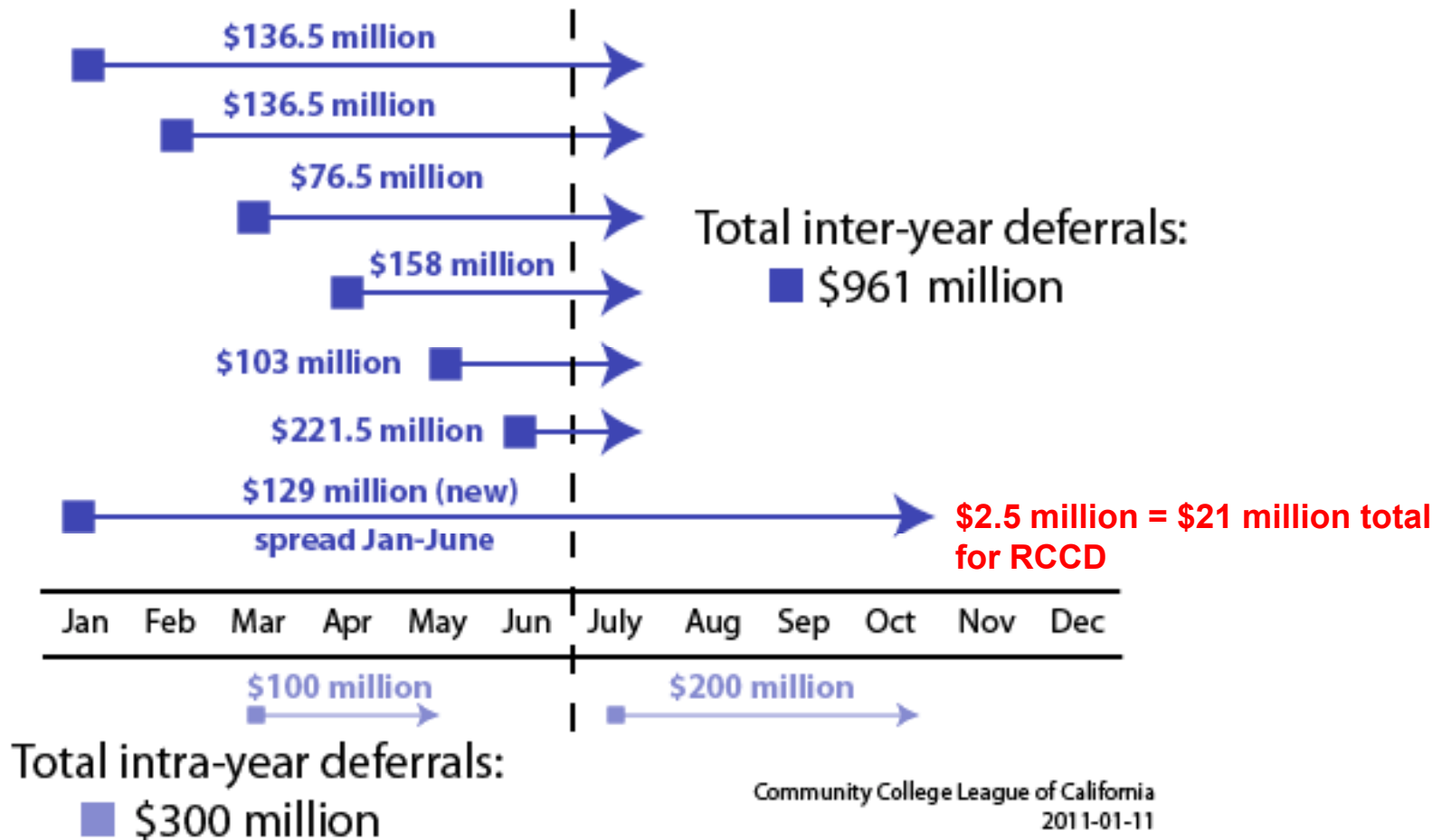
Source	Amount
State General Fund:	<u>-\$20,483,000</u>
Increased Student Fees:	<u>\$2,503,000</u>
Net Reduction:	<u>-\$17,979,000</u>
Lost Students:	• Riverside City: 8,892

# Community College Budget

- 11% of Proposition 98
- No categorical cuts
- Adjustments for weak property taxes in budget year
- \$14.7 million 2010-11 property tax shortfall (not backfilled)
- Increase for financial aid administration (\$1.7 million) based on increased number of BOG Waivers

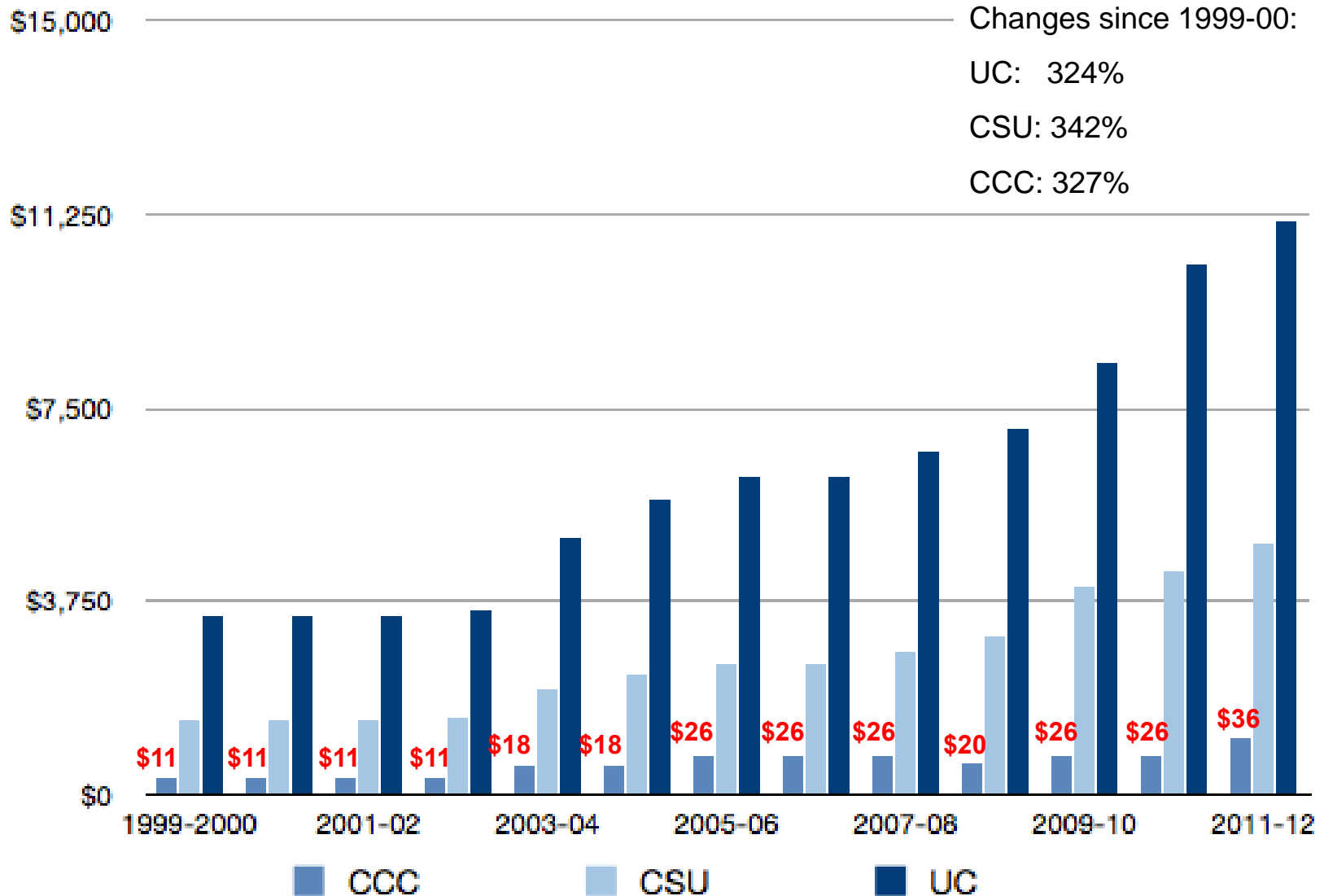
# More Accounting Tricks

## Community College Apportionment Deferrals





# Student Fees



# Budget Principles

## **Generally**

- Community colleges should not be asked to contribute more than their fair share.

# Budget Principles

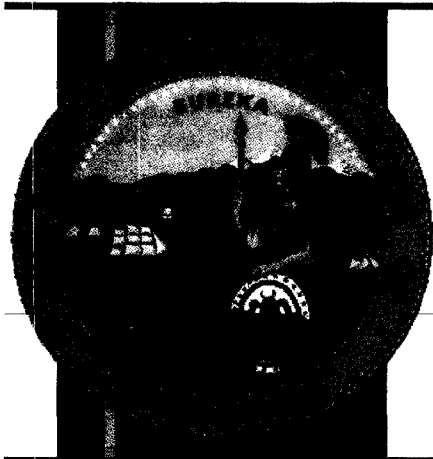
## **Fees**

- Student enrollment fees should protect quality of instruction and services, not dilute them.

# Budget Principles

## **Changing “census” dates**

- Changing census dates is just a backhanded way of cutting funding for all students, and will disproportionately impact colleges serving lower income students.



# 2011-12

## GOVERNOR'S BUDGET

# May Revision

Edmund G. Brown Jr. Governor, State of California

## INTRODUCTION

California has struggled with massive budget deficits for most of the past decade. These recurring deficits have been largely the result of a reliance on one-time solutions, borrowing, accounting maneuvers, and cuts or revenues that were illusory and therefore did not materialize. Short-term spikes in revenues were repeatedly used to justify permanent increases in spending and costly tax breaks. Making matters much worse, the Great Recession reduced the state's revenue base by 30 percent.

When Governor Brown took office, California's immediate and long-term fiscal problems were immense. A \$25.4 billion budget deficit for 2011-12 and an annual structural deficit of up to \$21.5 billion was projected into the future. The Governor's Budget not only closed the budget deficit in 2011-12, but it addressed the state's ongoing fiscal problems. It did so by reducing spending and increasing revenues, returning authority to local governments, and reducing state government.

In March, most of the Governor's spending cuts were adopted by the Legislature, dramatically reducing the size of the budget deficit and improving the state's fiscal outlook.

Nevertheless, a sizable budget deficit remains.

## INTRODUCTION

California's economy is beginning to recover and revenues have increased though it is uncertain how long this uptick will continue. The increased revenues have made it possible to reduce the proposed temporary tax estimations by \$2.9 billion and provide enhanced support to education and public safety. They also help to avoid additional borrowing previously needed to pay for cancelling the short sighted sale of state buildings.

The bottom line is, the state still has a large ongoing budget problem and massive liabilities for the long term. Based on updated projections, California will need to adopt over \$10 billion in ongoing cuts and revenues to balance the budget and make inroads in reducing its substantial long-term debt.

The May Revision keeps the Governor's Budget framework by moving government services closer to the people, and streamlining state government. Under the May Revision, the state's budget would be balanced into the future—setting the groundwork for a strong economic recovery.

## **THE STATE'S BUDGET PROBLEM**

### **ADOPTED SOLUTIONS MADE SIGNIFICANT PROGRESS IN BALANCING THE BUDGET**

The Governor's Budget identified a \$25.4 billion gap between revenues and spending and proposed to bridge the gap through a balanced combination of spending cuts and tax extensions. In February, the Governor cancelled the sale of state buildings that had been set in motion in 2009, as it would have cost the state \$6 billion over the long run. As a result, the 2011-12 budget gap grew to \$26.6 billion.

In March, the Legislature passed the Governor's proposed package of bills that substantially cut government spending. In addition to the \$11 billion in cuts and other solutions that the Governor signed, the budget bill adopted by the Legislature contains \$2.4 billion in solutions. Figure INT-01 summarizes the total of the \$13.4 billion in solutions already adopted. These include the following:

- Reducing the State Supplementary Payment (SSP) grants to below the level in effect in 1983.
- Reducing CalWORKs grants to below the 1987 level.
- Reducing California Department of Corrections and Rehabilitation's (CDCR) inmate population by 39,750, or 24.5 percent, once realignment is fully implemented.

## Introduction (Figure INT-01)

**Adopted Solutions Reduce Spending**

(Dollars in Millions)

	<b>2-Year Total</b>
<b><u>EXPENDITURE REDUCTIONS</u></b>	
<b><u>Health and Human Services Programs</u></b>	
Medi-Cal	\$1,518.8
Proposition 10 Funds to Maintain Health Services	1,000.0
CalWORKs	983.8
Proposition 63 Community Mental Health Services	861.2
Developmental Services	567.2
In-Home Supportive Services (IHSS)	420.1
Supplemental Security Income/State Supplementary Payment Grants	178.4
<b><u>Education</u></b>	
UC and CSU	1,076.5
Cal Grant Program	153.0
<b><u>All Other Reductions</u></b>	
Transportation Debt Service	1,130.2
Employee Compensation and State Operations	440.8
Other Reductions	1,628.4
<b>Subtotal, Expenditure Reductions</b>	<b><u>\$9,958.4</u></b>
<b><u>REVENUES</u></b>	
<b>Revenue Proposals</b>	<b><u>\$531.1</u></b>
<b><u>OTHER</u></b>	
Loans and Transfers from Special Funds, including Loan Repayment Deferrals	\$2,212.0
Other Solutions	688.8
<b>Subtotal, Other</b>	<b><u>\$2,900.8</u></b>
<b>Total</b>	<b><u>\$13,390.3</u></b>

- Requiring recipients of Medi-Cal health benefits to pay a share of the cost for doctor visits and other services.
- Requiring almost all state employees to pay at least 3 percent more of their salary for their retirement costs.
- Eliminating the Adult Day Health Care program, Williamson Act subventions, and the refundable child care and dependent tax credit.
- Closing up to 70 state parks.
- Reducing the state's workforce by approximately 5,500 positions.

**REVISED REVENUE AND SPENDING FORECASTS**

The May Revision reflects the positive economic data of the early months of 2011. However, the pace of California's economic recovery remains uncertain.

## INTRODUCTION

Higher-than-anticipated cash receipts have resulted in an upward revision to the current-year tax revenue forecast of \$2.8 billion from the level reflected in the Governor's Budget. For the budget year, the tax revenue forecast has increased by \$3.5 billion. Other minor revenue adjustments result in a two-year total change of \$6.6 billion.

Offsetting the \$6.6 billion revenue gain, the May Revision also reflects other changes including required increased spending and adjustments made since January to keep this budget plan honest, accurate and balanced. Specifically:

- State funding for K-12 education and community colleges will increase by \$1.6 billion General Fund pursuant to Proposition 98 to account for the higher revenues
- Last year's budget underfunded the costs for both the Department of Corrections and Rehabilitation and the Department of Mental Health. The May Revision contains funding—\$415 million and up to \$50 million respectively—so these departments can pay their bills.
- The \$11 billion in budget solutions were adopted by the Legislature one month later than the Governor's Budget anticipated. The May Revision reflects a lower amount of savings due to delayed implementation.
- While the Legislature adopted the Governor's proposal to shift \$1 billion in Proposition 10 dollars to fund health services for children, the May Revision does not reflect these savings due to ongoing litigation.

The May Revision adjusts proposed solutions by \$3.6 billion—reduced tax extensions and reduced borrowing—made possible by the higher revenues. These changes are discussed later in this chapter.

### **THE REMAINING SHORT-TERM BUDGET PROBLEM**

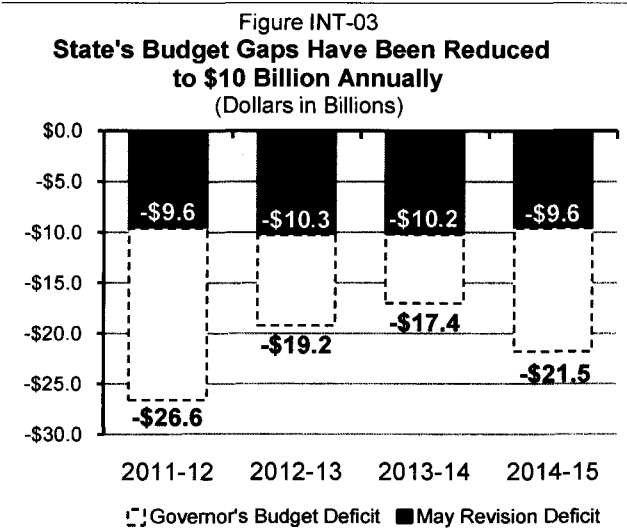
After accounting for the solutions already adopted by the Legislature, higher revenues, and updated spending projections, the state's \$26.6 billion budget problem has been reduced to \$9.6 billion. The remaining \$9.6 billion problem is composed of a carry-in deficit of \$4.8 billion from 2010-11 and an operating shortfall of \$4.8 billion in 2011-12. The projected operating shortfall increased to \$10 billion and remains at that level into the future. To balance the budget, \$10.8 billion in solutions must be adopted to erase the deficit and rebuild a modest \$1.2 billion reserve. Figure INT-02 illustrates that even with this improvement, the size of the state's budget shortfall is still \$10.8 billion, representing about 11 percent of expected General Fund revenues.



Figure INT-02  
**Updated 2011-12 Budget Problem—May Revision**  
 (in Billions)

<b>Original Problem Statement</b>	<b>\$26.6</b>
Solutions Already Enacted	-11.0
Higher Revenues	-6.6
Higher Spending	2.0
Proposition 10 Litigation	1.0
<b>Deficit Under Current Law</b>	<b>12.0</b>
Solutions Adopted by the Legislature in Pending Legislation	-2.4
<b>Remaining May Revision Problem</b>	<b>9.6</b>
Build Reserve	1.2
<b>May Revision Solutions Needed</b>	<b>\$10.8</b>

Without decisive action, the state’s chronic budget problems will persist, and continue to harm economic recovery and job growth. As shown in Figure INT-03, the Department of Finance projects that the state would face at least a \$10 billion budget gap through at least 2014-15 if long-term solutions are not adopted.



**BUDGETARY BORROWING CREATES LONG-TERM PROBLEMS**

Over the past decade, the state has strayed from the principle that government should only spend what it takes in. The state’s current budget problem is exacerbated by an unprecedented level of debts, deferrals and budgetary obligations. These liabilities take many different forms.

INTRODUCTION

**Future Annual Payment Obligations** — As summarized in Figure INT-04, three major eventual payment obligations will increase state spending by \$13.6 billion annually. The state will need to increase Proposition 98 spending by \$10 billion annually as the “maintenance factor” created by the recession is paid off and base funding is increased. The state’s Unemployment Insurance Fund is more than \$10 billion in debt to the federal government, requiring annual interest payments from the General Fund in excess of \$500 million. In addition assuming that all previously authorized bonds are eventually sold, \$48.2 billion in not yet issued general obligation and lease revenue bonds, will require an increase in spending of more than \$3 billion annually at today’s interest rates.

Figure INT-04  
**Future Annual Payment Obligations**

	(\$ in Billions)
Proposition 98 Maintenance Factor	\$9.9
Interest on Unemployment Insurance Debt	0.5
Debt Service on Authorized but Unissued Bonds	3.2
<b>Total</b>	<b>\$13.6</b>

**Outstanding Budgetary Borrowing** — Debt accumulated over the past decade totals \$35 billion. See Figure INT-05. The state increasingly deferred required payments to K-12 schools and community colleges from one year to the next. As a result, they receive more than \$10 billion in funding the year after they have incurred the costs. In addition, the state owes schools \$3 billion in “settle-up” payments from years in which it failed to fully fund the Proposition 98 minimum guarantee. The state still owes \$7 billion of the \$15 billion in Economic Recovery Bonds authorized by the voters in 2004 and the General Fund has taken out \$5 billion in loans from a variety of state special funds. Finally, a variety of accounting maneuvers have pushed spending from one year to the next. For example, in 2009, the state’s payroll was shifted one day—from June 30 to July 1—to push one month of employee costs into a future fiscal year.

Figure INT-05  
**Outstanding Budgetary Borrowing**  
Based on Senate Bill 69 and implementing legislation

	(\$ in Billions)
Deferred payments to schools and community colleges	\$10.4
Economic Recovery Bonds	7.1
Loans from Special Funds	5.1
Unpaid costs to local governments, schools and community colleges for state mandates	4.3
Underfunding of Proposition 98	3.0
Borrowing from local government (Proposition 1A)	1.9
Deferred Medi-Cal Costs	1.2
Deferral of state payroll costs from June to July	0.8
Deferred payments to CalPERS	0.5
Borrowing from transportation funds (Proposition 42)	0.4
<b>Total</b>	<b>\$34.7</b>

This borrowing totals \$35 billion which contributes to the state’s current budget problem and creates a drag on the state’s economy. Under current law, a total of \$2.5 billion in 2011-12 General Fund resources is needed to service this debt. Over the next few years, the state would spend a total of \$15 billion and will still end 2014-15 with nearly \$20 billion in outstanding budgetary borrowing.

**Retirement Liabilities** — The state faces other long-term fiscal challenges. Unfunded liabilities in the state’s retirement system are more than \$100 billion for pensions and retiree health. Retirement systems for University of California employees and teachers have accumulated tens of billions of additional liabilities (See Figure INT-06).

Lastly, the state has \$81.1 billion in outstanding general obligation and lease revenue bonds.

All of these liabilities prevent the state from being able to afford wise investments in programs and services to enhance the quality of life in California. As described below, the May Revision enables the state to pay off more of its debts now and continue to do so in the coming years, encouraging an economic recovery.

Given the limited options available to close the then-projected \$26.6 billion shortfall, the Governor’s Budget included two borrowing proposals—\$2.2 billion in new Proposition 98 deferrals and \$2.9 billion in additional special fund borrowing (much of which was proposed to reverse the costly sale of state buildings). The May Revision reverses much of this borrowing.

	(\$ in Billions)
Unfunded Obligations for Retiree Health	\$59.9
Unfunded Pension Liability for State Employees	48.6
Unfunded Pension Liability for Teachers	56
Unfunded Pension Liability for Employees of the University of California	12.9
Unfunded Pension Liability for Judges	3.6
<b>Total</b>	<b>\$181.0</b>

## INVESTING IN CALIFORNIA’S FUTURE

Building on the Governor’s January Budget, the May Revision reflects a multi-pronged approach to invest in California’s future. The proposals include:

- Reducing state government.
- Protecting education and public safety by extending current taxes and funding a historic realignment of responsibility to local governments.
- Paying off the state’s debts.
- Creating incentives for businesses to locate and expand in California.

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### **FOCUSING ON CORE SERVICES AND REDUCING STATE GOVERNMENT**

The May Revision reflects the Governor's continuing efforts to make state government smaller, more efficient and focused on core responsibilities. Details about the specific proposals can be found later in this publication. Among the highlights are:

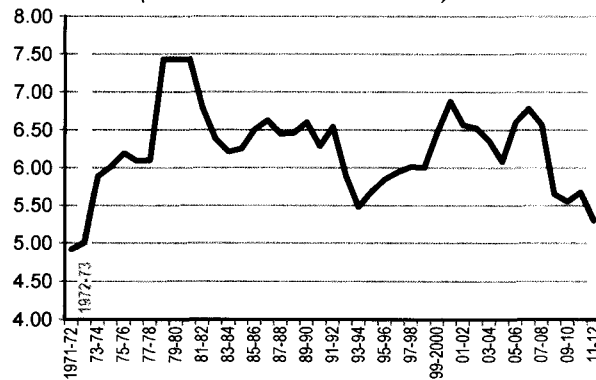
- Eliminating 43 boards, commissions, task forces, offices, and departments, including the California Medical Assistance Commission, the California Postsecondary Education Commission, the Managed Risk Medical Insurance Board and the Unemployment Insurance Appeals Board.
- Reducing state administration as functions are realigned to local authorities, thereby eliminating the Departments of Mental Health and Alcohol and Drug Programs and reducing state personnel by at least 25 percent for affected programs.
- Improving management of the state's infrastructure bond proceeds. Currently, over \$11 billion of cash from bond sales have accumulated in department accounts, which costs taxpayers more than \$700 million a year in debt service payments for projects that have yet to be completed.
- Selling nonessential or under-utilized state properties such as the Los Angeles Coliseum, properties owned and managed by the Capitol Area Development Authority in Sacramento, the Ramirez Canyon property in Southern California, and the Montclair Golf Course in Oakland.
- Merging the Healthy Families Program into the Medi-Cal Program to reduce costs and create a single health care program for low-income families.

These efficiencies are in addition to a number of executive actions to reduce state operations costs, such as cutting the number of cell phones, banning non-essential travel, and reducing the size of the state's vehicle fleet.

### **PROTECTING EDUCATION AND PUBLIC SAFETY**

The rise in General Fund revenues in the first part of this year is a hopeful sign that the state's recovery is underway. But the state still faces a \$10 billion deficit and must adopt \$11 billion in new solutions to rebuild a modest reserve. State spending has been reduced to focus on core services, and under the May Revision those core services will be scaled back even further. As shown in Figure INT-07, General Fund spending as a share of the economy will be at its lowest level since 1972-73 under the May Revision.

Figure INT-07  
**General Fund Spending  
 Would Drop to 1972-73 Level**  
*(Per \$100 of Personal Income)*



Further, the May Revision reduces state personnel by approximately 5,500 from 2010-11 to 2011-12.

Consistent with the Governor’s Budget framework, the May Revision includes \$10.8 billion in solutions. The May Revision includes a total of \$655 million in new proposals to further lower state spending. Figure INT-08 shows that, under the plan, expenditure reductions would represent 48 percent, revenues 42 percent, and other solutions 9 percent of the total solutions.

Figure INT-08  
**Closing the Budget Gap Under the May Revision**  
 (In Millions)

	Adopted <sup>1/</sup>	May Revision	Total	%
Expenditure Reductions	\$8,958	\$2,259	\$11,217	48.3
Revenues	531	9,321	9,852	42.4
Other	2,901	-745	2,156	9.3
<b>Total</b>	<b>\$12,390</b>	<b>\$10,835</b>	<b>\$23,225</b>	

<sup>1/</sup> Excludes the \$1 billion attributable to Proposition 10 due to litigation.

The May Revision proposes that the Legislature implement and the voters ratify a plan that preserves core services, including a reduced safety net. Current sales tax and vehicle license fee rates and the dependent credit exemption level would be extended for five years. Given the current revenue situation, the May Revision does not seek a 2011 personal income surcharge, but would reinstate it for the 2012 through 2015 tax years in order to fund core services. Even with these extensions, State revenues, per \$100 of personal income, would remain billions below the average level of the past three decades. These revenues would be used for two purposes:

## INTRODUCTION

- Funding a major realignment of public safety programs. The Governor's Budget proposed a major realignment of public safety programs from the state to local governments. This realignment assigns program and fiscal responsibility to the level of government that can best provide the service, eliminating duplication of effort, generating savings, and increasing flexibility. The implementation of the Community Corrections Grant Program authorized by AB 109 will end the costly revolving door of lower-level offenders and parole violators through the state's prisons. A Constitutional Amendment passed by the voters will guarantee that local governments receive the necessary funding to make realignment successful.
- Protecting education funding. Schools have borne a disproportionate share of past spending cuts. These revenues will allow a reinvestment in education. Even under the May Revision's increased funding for education, support for schools and community colleges will remain more than \$4 billion below the 2007-08 funding level.

Based on current projections, the mix of spending reductions and revenue extensions reflected in the May Revision would balance the budget in 2011-12 and into the future. The state would operate a slim surplus in each of the next four years.

### **PAYING OFF THE STATE'S DEBTS**

As described above, the state is burdened by \$35 billion in debt from a decade of borrowing and poor fiscal decisions. While the state cannot reverse a decade of these decisions in a single year, the May Revision begins the process of paying down budgetary borrowing:

- The \$3 billion in increased Proposition 98 spending is dedicated to reversing the deferrals of payments into future years. These deferrals require schools to dedicate scarce resources to borrowing money to get through the year, rather than on classroom investments.
- Borrowing from state special funds will be reduced by \$744 million.

Paying off the remainder of this budgetary borrowing should be the top priority of any new revenue received in the coming years. The Administration looks forward to working with the Legislature in the coming weeks to devise a mechanism to ensure that revenue growth above what is needed to fund current programs will be dedicated to paying off debts. New Proposition 98 funds should be used to erase all of the deferrals and pay off owed mandate claims. Increased General Fund dollars should be used to reverse the borrowing and accounting maneuvers of the past. Under the Governor's approach, at least \$29 billion in deferrals and debt would be paid off by 2014-15, twice as much as under current law.

In March, the Governor announced a framework to reform public employee retirement systems. The Administration looks forward to working with the Legislature to adopt comprehensive and fair reforms that reduce and stabilize taxpayer costs and curb abuses.

### **CREATING ECONOMIC INCENTIVES**

The May Revision reflects the Governor's continued commitment to help grow the economy and increase jobs by creating a long-term, balanced state budget that preserves critical levels of government services. The resulting stability from a balanced budget will give businesses the certainty and reassurance they need to invest in California.

The May Revision removes disincentives to investment in California by reforming job creation incentives and adding a new incentive to invest in manufacturing equipment in California.

The Governor stands ready to work towards effective ways of reforming our regulatory programs to achieve better outcomes with less cost to business.

- In 2009, the state adopted a tax policy that allows multistate businesses to choose how their income will be apportioned. As a result, wholly in-state businesses are put at a competitive disadvantage. The May Revision maintains the Governor's proposal to move to a mandatory single sales factor.
- The May Revision proposes to use a portion of the revenues created by the mandatory single sales factor to encourage manufacturing investment by creating a sales tax exclusion for business equipment purchases beginning in 2012-13. The exclusion will encourage investments in equipment and provide the most benefit—a full exclusion from the state sales tax (5 percent)—to those businesses just starting out.

In addition, the state can make better use of two existing economic development programs to better target dollars to encourage job creation.

- As part of the 2009 budget package, a tax credit for hiring was created. The credit was intended as a short-term stimulus to spur economic recovery, but little of the \$400 million in credits has been claimed. The May Revision proposes to increase the size of the credit, and to expand it to firms with up to 50 employees.
- The Governor's Budget proposed the elimination of enterprise zones, as they have not proven their effectiveness. The May Revision instead retains these zones but proposes to implement a series of reforms to help ensure that the zones are creating incentives for new jobs, rather than reward businesses for decisions they have already made.

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Because redevelopment of specific areas is a local economic responsibility, rather than the state's, the May Revision maintains the Governor's Budget proposal to eliminate redevelopment agencies. Redevelopment costs the state more than \$2 billion annually in lost school property taxes, and its effectiveness on a statewide basis is questionable. By eliminating the agencies, more funds can be returned to cities, counties, special districts, and schools to invest in core services such as hiring police officers, firefighters, and teachers.

## STATE FACES CRITICAL DECISIONS

California faces a critical decision point regarding the level of services that it will provide and the kind of state it will be. The Governor's Budget proposed substantial spending reductions and revenue extensions to close the deficit. Based on this plan, in March, the state made billions of dollars in spending reductions—eliminating programs and reducing core services. As a share of personal income, General Fund spending will drop to its lowest level since 1972-73.

Absent the balanced approach proposed by the Governor, the options are either an "all cuts" budget or a combination of gimmicks and cuts. Described below are the types of reductions that would be necessary in an "all cuts" budget. The levels of reductions by program area are similar to those identified by the Legislative Analyst's Office earlier this year. The choices outlined avoid the failed and unachievable solutions of the past.

### IMPACT ON EDUCATION

Schools have borne a disproportionate share of cuts in the past. In 2007-08, General Fund and property tax revenues to support K-12 schools and community colleges totaled \$56.6 billion. In 2010-11, funding decreased to \$49.7 billion.

Because Proposition 98 represents more than 40 percent of General Fund spending, K-12 schools and community colleges would need to bear a heavy share of any "all cuts" budget. An "all cuts" budget would require a suspension of the Proposition 98 minimum guarantee and deep reductions. To remain in balance in future years, the minimum guarantee would likely need to be suspended in subsequent years. Such an approach would drive future maintenance factor payment requirements—already at \$10 billion—significantly higher.

A \$5 billion reduction to Proposition 98 funding is equivalent to eliminating 4 weeks of the K-12 school year and 52,000 community college courses. Alternatively, it equates to laying off 51,000 teachers, raising K-12 class sizes from an average of 25 students to 30 students, and raising community college fees from \$36 to \$125 per unit. In whatever



way such reductions were implemented, such a funding drop would require a major downsizing of the state's education system.

The University of California and California State University have already each been cut by \$500 million. An "all cuts" budget would require another cut of \$500 million for each university systems. The systems have reported that fee increases likely exceeding 30 percent would be necessary if additional cuts of this size were made. Reductions of this magnitude would significantly impair the universities' critical role in training the state's workforce and encouraging innovation.

### **IMPACT ON PUBLIC SAFETY**

In the area of criminal justice, implementing the recently enacted AB 109 would remain a priority for the administration and an even greater necessity under an "all cuts" framework. This realignment will make the state's correctional system operate more efficiently with better outcomes. Given the pending ruling by the U.S. Supreme Court in the three-judge panel case and the potential of a prisoner release order, these changes are critical.

Without the tax extensions and with additional cuts required, other aspects of public safety would be affected. The state could no longer afford the supervision of non-serious, non-violent parolees. Nor could it afford to have these parolees incarcerated for violations unless they committed a new crime. The state could not afford some state public safety programs administered by the Department of Justice and other state agencies. An additional cut of \$150 million to the court system would be necessary — likely leading to court closures twice each month. Fire prevention and protection would also be reduced.

### **IMPACT ON HEALTH AND HUMAN SERVICES**

Health and human service programs were significantly reduced in March—cutting grants, requiring co-pays for health care services, eliminating adult day health services, and reducing services for the developmentally disabled. An "all cuts" budget would mean further reductions in CalWORKs grants (which are already at their 1987 level), eliminating domestic and related services for many IHSS recipients, increasing the costs of AIDS drugs, capping Medi-Cal coverage for prescriptions and other medical supplies, and making deeper reductions to developmental services. In addition, the state would no longer have a dedicated funding stream for the Governor's realignment of public safety programs. Some of these programs, such as Adult Protective Services, would be eliminated instead.

## INTRODUCTION

### **OTHER IMPACTS**

In other areas of the budget, deep cuts would also be needed. The state would need to reach out to state employees to renegotiate their recently signed contracts to generate hundreds of millions of dollars in further savings. Water quality programs, parks, food and agricultural protection, and veterans services would all face further cuts. The state would need to freeze issuance of any new general obligation bonds in order to contain rising debt service costs, delaying key infrastructure projects.

### **INVESTING IN CALIFORNIA'S FUTURE**

The May Revision reflects the Governor's belief that a budget full of gimmicks or one embracing "all cuts" is damaging to California. The preferred—and responsible—alternative is to invest in California's future by reducing state government, protecting education and public safety through tax extensions, paying down the state's debt and adopting powerful economic incentives.

## HIGHER EDUCATION

**H**igher Education includes the University of California (UC), the California State University (CSU), the Community Colleges (CCC), the California Student Aid Commission (CSAC) and several other entities.

The May Revision includes total funding of \$22.7 billion (\$12.7 billion General Fund and \$10 billion other funds) for all programs included in these agencies.

In addition to the changes discussed in this chapter, the May Revision includes proposals to reduce state operations and achieve statewide efficiencies. Please see the Reducing State Government chapter for the details of the Governor's proposal.

### HIGHER EDUCATION SEGMENTS AND PROGRAMS

Drawing from the top 12.5 percent of the state's high school graduates, UC educates approximately 228,000 undergraduate and graduate students at its ten campuses and is the primary segment authorized to independently award doctoral degrees and professional degrees in law, medicine, dentistry, and veterinary medicine. Drawing students from the top one-third of the state's high school graduates, CSU educates about 430,000 undergraduate and graduate students at 23 campuses and independently awards doctoral degrees in education or jointly with UC or private institutions in other fields of study. Affiliated with the UC, the Hastings College of the Law (HCL) is the oldest and one of the largest public law schools in the West, providing instruction to approximately 1,300 students annually. The CCCs serve more than 2.7 million students

## HIGHER EDUCATION

at 112 colleges by providing basic skills education, workforce training, and transfer courses that allow students to transfer to four-year institutions. The CSAC administers state financial aid to students attending all segments of public and private postsecondary education through a variety of programs including the Cal Grant program, loan assumption programs, and others. Over 218,000 students received Cal Grant awards in 2009-10.

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### RECENTLY ADOPTED SOLUTIONS

The Legislature approved the following major solutions in March. They were either signed into law by the Governor or are in pending legislation.

- Targeted Reductions—A decrease of \$500 million each to UC and CSU, and a decrease of \$1.5 million to the HCL. The UC and CSU will be required to report on their recommended options for implementing these reductions in a way that minimizes tuition and enrollment impacts, based on input received from the stakeholders (including representatives of students and employees), prior to adoption of a final plan by the UC Board of Regents and the CSU Board of Trustees.
- Community College Apportionment Reduction—A decrease of \$400 million General Fund in apportionment funding as a result of implementing a base reduction. However, this base reduction is offset by \$110 million in additional student fee revenue as a result of increasing student fees from \$26 per unit to \$36 per unit. Therefore, the net apportionment reduction is \$290 million.
- Offset Cal Grants with Federal Temporary Assistance to Needy Families (TANF) Reimbursements—A decrease of \$171.9 million General Fund in 2011-12 to reflect TANF funds available through an interagency agreement with the Department of Social Services pursuant to CalWORKs adjustments and reductions. At the March Budget Conference Committee, the TANF offset of General Fund was \$285.3 million. (These adjustments are discussed in the Health and Human Services section.)
- Require Income and Need Verification for Cal Grant Program Renewal Awards —A decrease of \$100 million in 2011-12. This solution requires the CSAC to verify each year that Cal Grant renewal recipients not exceed income and asset ceiling levels as a requirement to remain program eligible.
- Establish a Student Loan Default Risk Index for Cal Grant Program Participation —A decrease of \$5.7 million in 2011-12. Any institution of higher education whose three-year student loan default rate exceeds certain levels is prohibited from

participating in the Cal Grant program for one academic year. In March, this solution was estimated to be \$19 million for 2011-12. However, this solution was based on inaccurate federal data. The updated savings estimate is \$5.7 million.

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**OTHER POLICY PROPOSALS AND MAJOR WORKLOAD ADJUSTMENTS**

The May Revision includes the following significant policy proposals and workload adjustments:

- CCC Apportionment Adjustment—An increase of \$350 million Proposition 98 General Fund to restore CCC apportionment funding that had been deferred by Chapter 7, Statutes of 2011. This augmentation reduces the amount of apportionment funding deferred from \$961 million to \$611 million.
- CCC Property Tax Adjustments—An increase of \$57.8 million in 2010-11 and \$75.1 million in 2011-12 due to an increase in estimated local property tax and other local revenues.
- Eliminate Duplicative Audits to Achieve Efficiencies—The May Revision proposes trailer bill language to eliminate duplicative audits required biennially at each of the 23 campuses of the CSU, which the university estimates will save \$1.6 million annually.