

Agenda Item (III-A)

Meeting	9/18/2012 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2012-2013 RCCD Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees 1) Hold a public hearing on the 2012-2013 budget; and 2) Adopt the 2012-2013 RCCD Budget.

Background Narrative:

Attached for the Board's consideration is the Riverside Community College District budget for the 2012-2013 fiscal year. The 2012-2013 Budget proposal was previously discussed at the Board's Resources Committee. Additionally, a Public Hearing was set for 6:00 p.m. on September 18, 2012, at the June 19, 2012 Board meeting. Staff is prepared to discuss the budget, and proposes that the Board hold an open public hearing and hear any testimony on the budget. Upon close of the hearing and discussion, the Board will take action on the 2012-2013 RCCD Budget.

Prepared By: Jim Buysse, Vice Chancellor, Administration & Finance

Attachments:

[RCCD 2012-2013 Adopted Budget - September 18, 2012](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

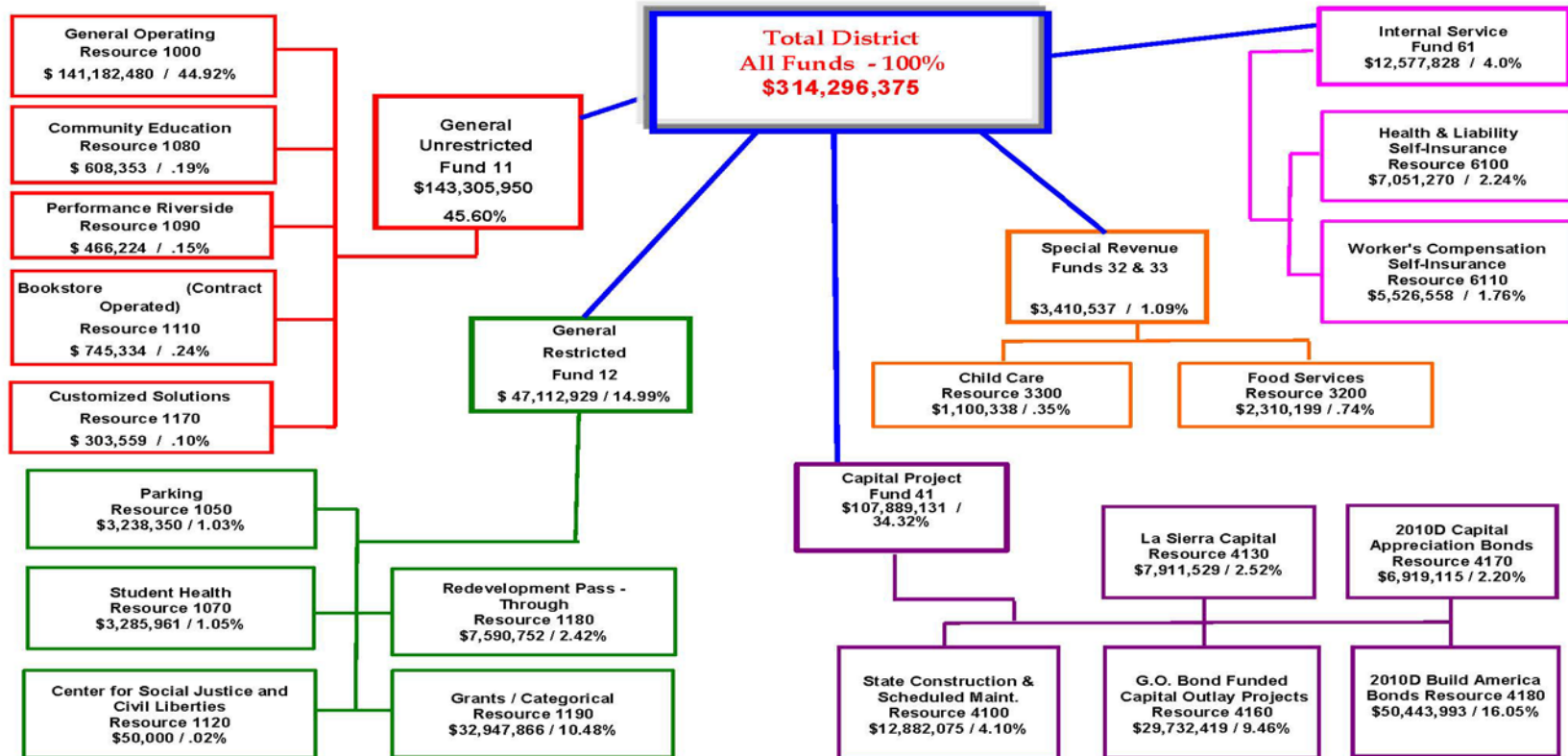
FISCAL YEAR 2012-2013

Total District - All Funds

	FY 2007-08			\$ 327.4	M
	FY 2008-09			\$ 341.8	M
	FY 2009-10			\$ 360.3	M
	FY 2010-11			\$ 431.6	M
	FY 2011-12			\$ 355.1	M
	FY 2012-13			\$ 314.3	M

Riverside Community College District Fund Schematic - Total Available Funds 2012-2013 Proposed Budget

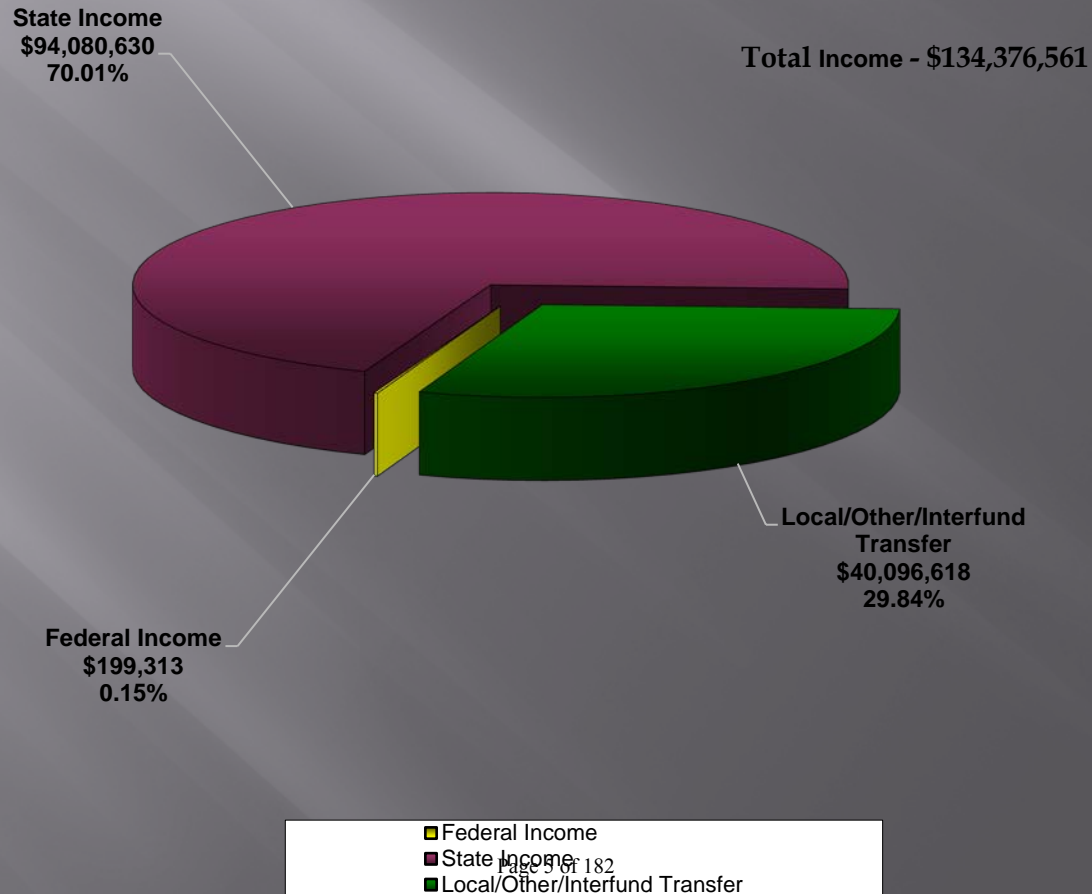
Exhibit G (continued)



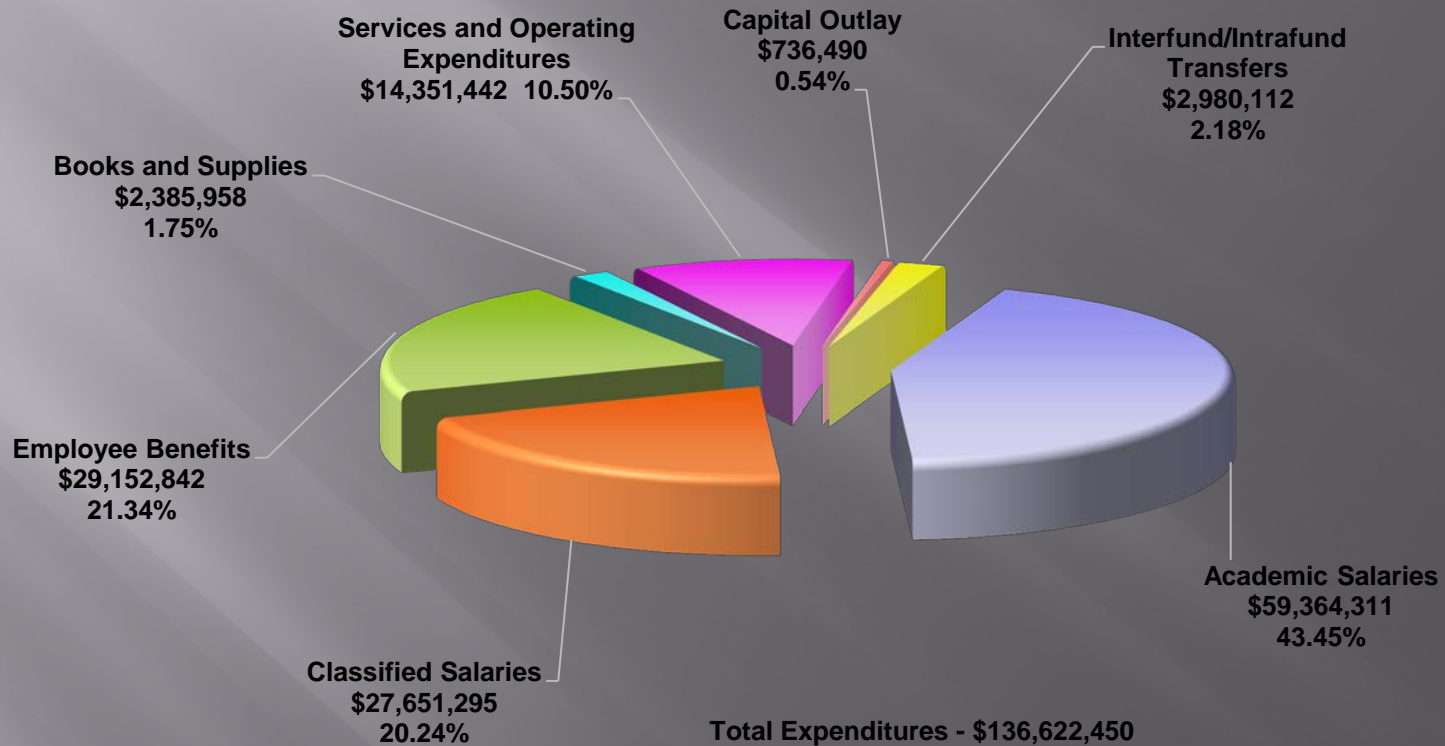
FY 2012-2013 Contingency Reserve

Unaudited Beginning Balance, July 1	\$ 6.81 million
Reduction to Ending Balance	<u>(2.25) million</u>
Contingency Reserve – 3% of Unrestricted Funds	\$4.56 million

Revenue 2012-2013



Expenditures 2012-2013

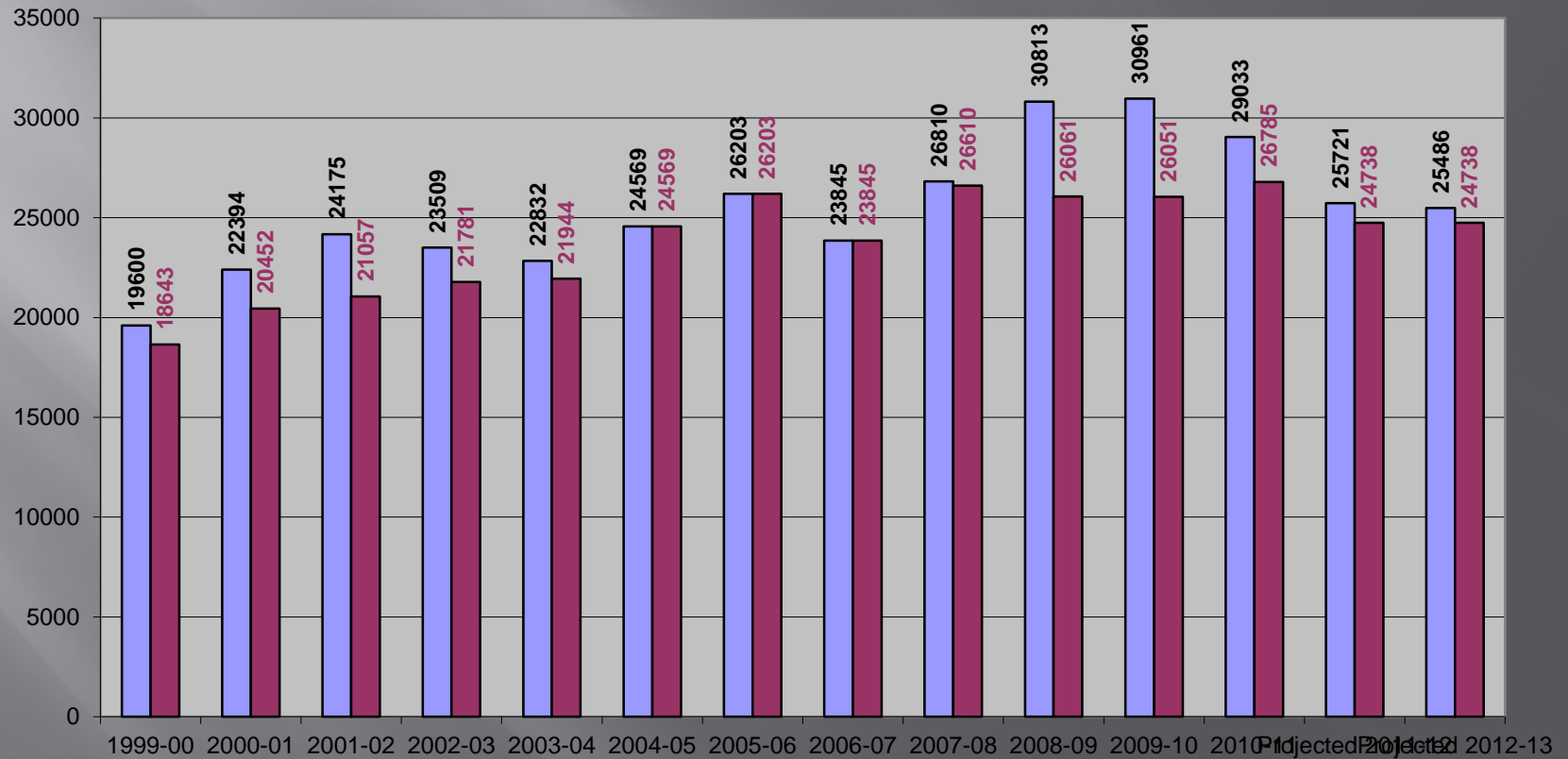


- | | | |
|---------------------------------|---------------------------------------|---------------------|
| ■ Academic Salaries | ■ Classified Salaries | ■ Employee Benefits |
| ■ Books and Supplies | ■ Services and Operating Expenditures | ■ Capital Outlay |
| ■ Interfund/Intrafund Transfers | | |

FTES

Riverside Community College District 2011-2013 Proposed Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



LOOKING

AHEAD

GOING FORWARD

PLAN A

PLAN B

PLAN C

•

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PLAN ?

Theoretical Plan B

If the Tax Initiative Fails

State Apportionment

Adopted Budget	\$ 123.73 M
Apportionment if Tax Initiative Fails	<u>115.49 M</u>
State Apportionment Reduction	<u>\$ (8.24) M</u>

Funded Credit FTES (Workload)

Adopted Budget	\$ 24,738 M
Funded FTES if Tax Initiative Fails	<u>22,938 M</u>
Funded FTES Workload Reduction	<u>\$ (1,800) M</u>

THE 2012-2013 STATE BUDGET FOR CALIFORNIA COMMUNITY COLLEGES

ISSUES

State Budget Issues

1. Redevelopment for:
 - California Community Colleges: \$341 million
 - RCCD: \$ 8.2 million
2. Student Enrollment Fees:
 - BOG Waivers
 - FTES
3. Property Tax Revenues
4. State Revenue Picture
 - Facebook
 - July 2012
 - Slow Moving Train Wreck (Europe, Japan, China)

State Budget Issues (Continued)

5. Tax Proposals

- Proposition 38 \$8.2 million
- Proposition 30
 - a) Fail (\$8.2 million . . . and counting)
 - b) Pass
 - \$ TBD
 - 4 – 5 years of relief

RCCD: INTERNAL CONSTRAINTS

1. Reduced Flexibility
 - \$60 million - \$150 million (40% - 4 years)
 - 85% in Compensation (2012-2013)
 - Remaining 15% more fixed in nature
2. Other Resources Under Pressure
3. Reserves in Budget Proposal at 3.0%
4. Internal Wall of Debt
 - Reserves (\$3-\$4 million)
 - Interfund Borrowing (\$6.33 million)
 - Persistent Structural Deficit

RCCD: INTERNAL CONSTRAINTS (Continued)

5. Fiscal 2013-2014 Outlook
 - Structural Deficit and Automatic Pilots
 - \$7-\$8 million

LIGHT AT THE END OF THE TUNNEL

- A. When
- B. False Starts
- C. 2020's, not 2008
- D. Financial Planning – Two Strategies

Critical Multi-Year Budget Strategies

1. To reduce the current budget deficit to zero (i.e., one-time funding covering ongoing expenditures)
2. To reduce prospective budget deficits (i.e., the automatic pilots) to something approximating zero

BUDGET STRATEGY #1

2011 – 2012

\$8.3 million

→→

2012 – 2013

\$6.2 million

BUDGET STRATEGY #2

2011 – 2012

\$3.7 million

→→

2012 – 2013

\$2.9 million

Strategic Planning

- Multi-College
- Environmental Scan
- SWOT Analysis
- Some Food for Thought

FOOD FOR THOUGHT

- ❖ Is the community college still Blue Ocean?
- ❖ Our essential mission is to transform people with knowledge. Our question is – how will we accomplish that?
- ❖ What do students want? Competence! But the half-life of competence is falling fast. So, what are the implications of that for the community college?
- ❖ You don't have to get everything right all the time. But, if you get the big things right enough over the long haul, you can last a long time. (Byron King on Why Empires Fail.)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2012-2013

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 2012-2013 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, 2012 - June 30, 2013. 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 Alvard, 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 serves our students, our community, and its workforce by providing educational opportunities, celebrating diversity, and promoting collaboration. We encourage an inclusive, innovative approach to learning and the creative application of emerging technologies. We provide foundational skills and pathways to transfer, career and technical education, certificates and degrees

RIVERSIDE

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

THE FY 2012-2013 STATE BUDGET
AND
IMPLICATIONS FOR THE CCC AND RCCD

Board of Governors, July 2012

Budget Update: 2012-13 Enacted Budget

For the second year in a row, the state enacted an on-time budget. For the second year in a row, the approved budget relies on midyear trigger cuts to make the plan financeable if revenues fail to meet estimates. While the 2011-12 budget approved trigger cuts as a check against overly optimistic revenue assumptions, the 2012-13 budget relies on voter approval of a November ballot initiative to fund essentially a stay-the-course budget for public education. If the ballot initiative fails, the axe will primarily fall on education to keep expenditures aligned with revenues.

The approved budget (AB 1464) solves what was identified by the Administration as a \$15.7 billion problem, as scored at the May Revision. To close the gap, the Budget Act enacts spending reductions totaling \$8.1 billion, assumes approximately \$6 billion in new revenues through voter approval of the ballot initiative, and \$2.5 billion in other solutions (e.g., fund transfers, loan repayment delays, etc.). These solutions close the identified gap and provide for a reserve of \$948 million. Assuming successful passage of the ballot initiative, state General Fund expenditures are estimated at \$91.3 billion, which is about \$4 billion more than the 11-12 fiscal year but \$11 billion lower than the 2007-08 fiscal year.

Taxes and Trigger Cuts

Once again, the Legislature and the Administration have returned to the trigger cut well. In order to avoid nearly \$6 billion in painful midyear reductions (the vast majority in education), voters will have to approve the Governor's proposed tax increases at the November ballot. If approved, the Schools and Local Public Safety Protection Act would raise income taxes on high-income taxpayers for seven years and would raise the state sales tax by one-quarter percent for four years. It's estimated that the measure would raise about \$8.5 billion in revenues for the 12-13 fiscal year.

If voters reject the initiative, the following reductions will be implemented as of January 1, 2013:

- \$5.4 billion from Proposition 98 (more detail below).
- \$250 million from UC.
- \$250 million from CSU.
- \$50 million from Developmental Services.
- \$20 million from grants to Local Police Departments.
- \$10 million from the Department of Forestry and Fire Protection.
- \$17.6 million from various other programs, including flood protection, state parks, and the Department of Justice.

Education Highlights

Proposition 98 – For the 2012-13 fiscal year, K-14 Proposition 98 is funded at a total of \$53.6 billion (\$36.8 billion in General Fund). Successful passage of the November ballot initiative leads to an overall Prop 98 increase of \$2.9 billion. This provides sufficient finding to keep levels of school funding relatively flat, pay down approximately \$2.2 billion in deferrals, and fund the Quality Education

Board of Governors, July 2012

Investment Act (QEIA) program within the minimum guarantee. The Department of Finance notes that successful passage of the ballot initiative would lead to a projected total growth of \$17.2 billion over the next four years. While this would not represent dramatic growth, at least the K-14 would slowly begin to reverse years of harmful reductions.

K-12 – By and large, this is a stay the course budget for K-12. The new funding provided if the ballot initiative passes will primarily go toward paying down deferrals (approximately \$2.1 billion). The budget also augments categorical funding for charter schools (\$53.7 million) to reflect the growth in that population. The budget also assumes the K-12 General Fund obligations will be offset by \$1.3 billion in assets previously held by Redevelopment Agencies. A new mandates block grant would provide districts with \$28 per unit of average daily attendance (ADA) in lieu of submitting reimbursement claims to the State Controller. If the ballot initiative fails, K-12 would experience programmatic reductions totaling approximately \$4.8 billion. This would involve loss of the deferral buy down funding and an additional cut to general purpose funding. Districts would be authorized to negotiate a reduction of up to 15 days from the calendar in the 2012-13 and 2013-14 fiscal years to achieve savings.

UC/CSU – The Budget provides some new flexibility for both UC and CSU by eliminating some traditional set-asides and restrictions and by not identifying enrollment targets. A trailer bill agreement would also provide \$125 million to each segment in the 2013-14 fiscal year if student fees are not raised in 2012-13. This deal is contingent upon successful passage of the ballot initiative. If the initiative fails, the UC and CSU would experience midyear reductions of \$250 million each, and would not receive the \$125 million payments in 2013-14 even if fees were held steady.

Cal Grants – The budget achieves savings in the Cal Grants program by restricting eligibility to institutions that 1) have a graduation rate of at least 30 percent and 2) have a cohort default rate no worse than 15.5 percent (these requirements will not apply to institutions – such as community colleges – in which fewer than 40 percent of students avail themselves of federal loans). Through a line-item veto, the Governor also imposed a 5 percent across-the-board reduction on maximum awards, so, for example, Cal Grant B access awards have been reduced from \$1,551 to \$1,473. Various additional restrictions and award reductions for students attending private, for-profit schools were approved that will begin to phase in the 2013-14 fiscal year.

California Community Colleges

The major components of the 12-13 CCC budget are:

- No new reductions unless the November ballot fails.
- \$50 million in growth funding to help restore some of the FTES lost in recent years.
- \$159.9 million to buy down system deferrals.
- No change to categorical programs, as the Governor's consolidation proposal was rejected.
- No repeal of SB 361, as the Legislature also rejected the Governor's proposal to revise our general apportionment system.

Board of Governors, July 2012

- Trailer bill language increases the fees for “good neighbor” nonresident students to 200% of the resident rate (\$92 per unit) in 2012-13 and three times the resident rate (\$138 per unit) thereafter.
- Approval of a new mandates block grant. Districts opting in to the block grant will receive \$28 per FTES to cover compliance costs incurred during the 2012-13 fiscal year. Otherwise, districts may go through the normal claiming process for reimbursement at a later date. Districts must make their selection known to the Chancellor’s Office by September 30.
- Full hold harmless protection from any shortages in RDA-related revenues, both in the current year and budget year. This alleviates a major risk to CCC budgets, as shortages in these funds (\$116M in 11-12 and \$341M in 12-13) could otherwise have resulted in massive deficits.

As noted above, if the November initiative fails, K-14 education is slated for a trigger cut of nearly \$5.4 billion. The CCCs would lose the \$209.9 million in new funding approved in the budget (\$50 million for growth/restoration and \$159.9 million for deferral repayments) and would take an additional base cut of \$338.6M (nearly 7.5%). Similar to language included for base cuts made in the 2009 and 2011 Budget Acts, this base cut will be allocated as a workload reduction with legislative intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

Clearly, this trigger cut would be a devastating hit to our colleges, and districts need to budget carefully to account for this potential midyear reduction.

Conclusion: A Year of Risk

The state’s economic recovery is slow and that fact is reflected in the 2012 Budget Act. All hope for avoiding funding reductions is reliant upon the will of the voters in November. The risk of midyear trigger cuts is certainly the system’s most dire risk, but it is by no means the only one.

While we have statutory protection from RDA-related property tax shortages, any significant shortage would create a budget problem for the state that could result in additional CCC reductions. Troublingly, the state is pushing a major cash crunch onto the CCCs. CCCs will receive only about 40 percent of the General Fund cash through the first 5 months of the 12-13 fiscal year as was received during the first 5 months of the 11-12 fiscal year. Even if the ballot initiative passes, districts will receive about 40 percent of their annual General Fund money in June. This makes managing cash flow a difficult juggling act even under the best of circumstances. Of course, districts should be prepared for midyear trigger cuts, but they will also need to have sufficient reserves available to ride out the slow flow of state General Fund allocations and handle other risks and emergencies that may arise at either the state or local level.

***RCCD BUDGET PLAN
FOR
FY 2012-2013***

The District prepared a 2012-2013 budget projection following release of the Governor's initial budget proposal in January 2012. That projection reflected a budget problem, composed of both reduced revenues and increased costs, in the amount of \$14.3 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 April 2012, and was incorporated into the FY 2012-2013 Tentative Budget. The presentation follows as Exhibit A.

Although there are some differences in the detail, our early analysis of the 2012-2013 State budget situation was on target. Thus, the proposed 2012-2013 RCCD budget is based on the plan we developed several months ago. It should also be observed, here, that there is an important caveat. Whereas our budget planning is on target with the enacted State Budget for fiscal '13, that State Budget also contains a budget reduction trigger. That trigger would be pulled if the Governor's tax proposal on the November 2012 ballot is not passed by the electorate. Should that occur, RCCD could face a loss of some \$8.2 million and the associated defunding of some 1,800 full-time equivalent students (FTES).

RIVERSIDE COMMUNITY COLLEGE DISTRICT



FY 2012-13 BUDGET PLANNING

As of

FEBRUARY 21, 2012

Budget Planning
As of February 21, 2012



FY 2011-2012

Revenues

Adopted Budget*		\$ 135.11
Mid-Year Triggers (\$102M)	\$ (2.44)	
Enrollment Fee Shortfall (\$107M)	(2.51)	
Property Tax Shortfall (\$41M)	(0.98)	
CC System Miscellaneous (\$1M)	<u>(0.02)</u>	
Total Revenue Reductions		<u>(5.95)</u>
Net Revenues for FY 2011-2012		\$ 129.16

* The Adopted Budget was reduced for a \$7.5 million workload/apportionment decrease, passed through from the State. The total FY 11-12 reduction is \$13.45 million.

Budget Planning
As of February 21, 2012



FY 2011-2012 (continued)

Expenditures

Adopted Budget		\$ 142.48
Estimated Budget Savings		
Salaries and Benefits	\$ (2.61)	
Supplies and Services	(2.34)	
Capital Outlay	<u>(0.28)</u>	
Total Expenditure Reductions		<u>(5.23)</u>
Net Expenditures for FY 2011-2012		<u>137.25</u>
Net Current Year Estimated Surplus/(Deficit)		\$ (8.09)
Beginning Balance at July 1, 2011		<u>13.22</u>
Estimated Ending Balance at June 30, 2012		<u>\$ 5.13</u>

Budget Planning
As of February 21, 2012



FY 2012-2013

Beginning Balance at July 1, 2012 \$ 5.13

Revenues

Base Budget		\$ 129.16
Restoration of prior year one-time Revenue Adjustments*	\$ 4.23	
Lottery Revenue Adjustment	(0.20)	
Prior Year Interfund Transfer from La Sierra Fund (One-Time)	<u>(1.62)</u>	
Total Revenue Adjustments		<u>2.41</u>
Net Estimated Revenues for FY 2012-2013		<u>131.57</u>
Total Available Funds		136.70
Less, 5% Ending Balance Target		<u>(7.52)</u>
Amount Available for Expenditures		<u>\$ 129.18</u>

* Governor's Proposed Budget assumes passage of tax increases in November 2012. If taxes fail to pass, the District will suffer a workload/apportionment reduction of \$6.3 million.

Budget Planning
As of February 21, 2012



FY 2012-2013 (continued)

Expenditures

Base Budget		\$ 142.48
Compensation Adjustments		
Step/Column/Growth/Placement/ Classification	\$ 0.65	
Employee Benefits	1.85	
FY 2007-2008 GH Payments Completed	(0.34)	
December 31, 2011 GH Retirees	<u>(2.43)</u>	
Net Compensation Adjustments	\$ (0.27)	

Budget Planning
As of February 21, 2012



FY 2012-2013 Expenditures (continued)

Contracts/Agreements	0.20	
New Facility Operating Costs	0.12	
Repayment of PY Loan from La Sierra for MGC and PR	0.32	
Utilities	0.20	
Election Costs	0.30	
Position Adjustments	<u>0.14</u>	
Total Expenditure Adjustments		<u>1.01</u>
Net Expenditures for FY 2012-2013		<u>143.49</u>
Estimated Budget Problem for FY 2012-2013		<u>\$ (14.31)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT BUDGET OVERVIEW

ENROLLMENTS

The District's enrollment experience has been somewhat like a roller coaster ride, increasing by 57.13% between 1999-00 and 2008-09, and then declining by 16.98% over the past three years with a .98% additional decline anticipated for 2012-2013. Exhibit B shows a historical perspective of District enrollments between 1999-00 and 2012-13.

Actual enrollments have decreased in accordance with District strategy to reduce unfunded FTES to help mitigate State budget and workload reductions. The colleges had increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, resulting in no additional revenues to serve those students.

For fiscal 2012-2013, the District's strategy is to further reduce unfunded FTES to approximately 700. Significant enrollment risk exists in the budget adopted by the State. As noted earlier, if the November 2012 tax initiative proposed by Governor Brown – and incorporated into the State budget – fails, mid-year revenue and workload reductions will be imposed on the District. The District will be faced with a workload reduction of approximately 1,800 FTES, or 7.3%.

We will continue to monitor enrollments closely throughout 2012-13. 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.

Riverside Community College District 2011-2013 Proposed Budget

Historical Look at Resident Credit FTES Actual vs. State Funded

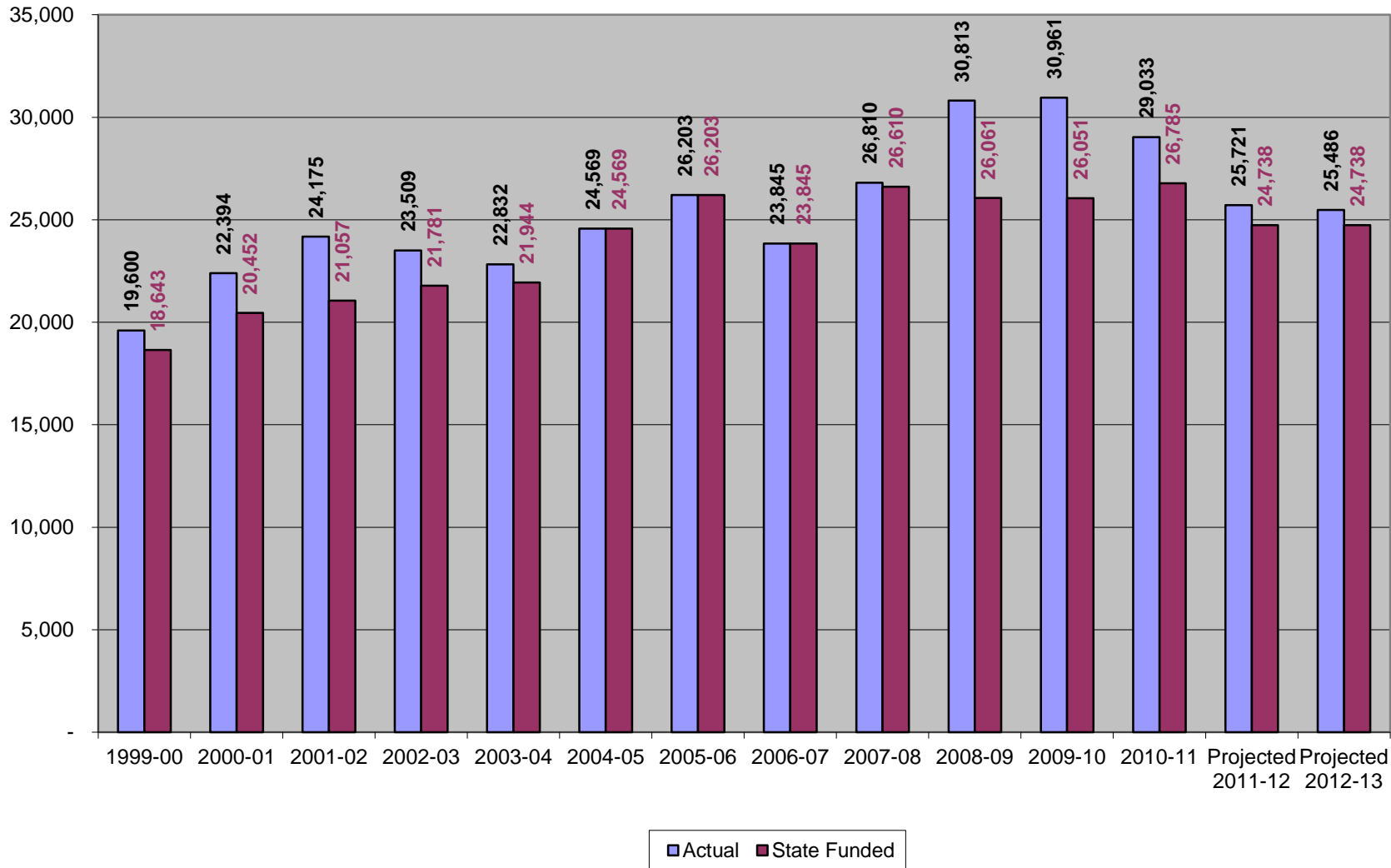


Exhibit B (continued)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Projected 2011-12*</u>	<u>Projected 2012-13**</u>
<u>Total FTES</u>	24,403.97	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45	26,070.13
Resident	23,967.48	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72	25,606.00
Nonresident	436.49	517.62	600.86	511.13	460.72	469.73	464.13
<u>Resident FTES</u>							
Credit	23,844.65	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52	25,486.00
Noncredit	122.83	201.79	298.09	224.31	115.83	137.20	120.00
<u>Nonresident FTES</u>							
Credit	436.49	517.62	600.86	510.66	457.76	466.75	461.00
Noncredit	-	-	-	0.47	2.96	2.98	3.13
<u>Basic Skills</u>	2,085.43	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22	2,376.61
<u>State-Funded FTES</u>							
Resident Credit	23,844.65	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57	24,737.57
Resident Noncredit	122.83	196.47	206.49	194.30	115.83	106.97	106.97
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	199.76	3,803.80	4,909.65	2,247.68	982.95	748.43
Resident Noncredit	-	5.32	91.60	30.01	0.00	30.23	13.03

* Total Projected FTES numbers for FY 2011-2012 are based on reported amounts at P3. The final 2011-2012 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2012.

** Total Projected FTES for FY 2012-2013 are based on the State's adopted budget, which is predicated upon the passage of the Governor's Tax initiative - Schools and Local Public Safety Protection Act in November 2012. If the tax initiative fails, funded credit FTES will be reduced by 1,801.90.

Exhibit B (continued)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<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>	<u>Actual 2005-06</u>
<u>Total FTES</u>	20,181.63	22,631.32	24,866.87	24,191.30	23,421.97	25,088.61	26,788.53
Resident	19,736.78	22,272.01	24,351.00	23,721.45	23,001.01	24,666.13	26,323.25
Nonresident	444.85	359.31	515.87	469.85	420.96	422.48	465.28
<u>Resident FTES</u>							
Credit	19,600.00	22,393.76	24,175.40	23,508.70	22,831.62	24,569.01	26,202.62
Noncredit	136.78	121.75	175.60	212.75	169.39	97.12	120.63
<u>Nonresident FTES</u>							
Credit	439.71	357.08	512.65	463.77	418.61	418.96	460.83
Noncredit	5.14	2.23	3.22	6.08	2.35	3.52	4.45
<u>Basic Skills</u>	807.95	1,178.36	1,483.35	1,677.91	1,639.50	1,915.66	1,948.88
<u>State-Funded FTES</u>							
Resident Credit	18,642.62	20,452.37	21,056.85	21,781.12	21,944.38	24,569.01	26,202.62
Resident Noncredit	132.27	121.75	129.21	154.84	159.62	97.12	120.63
Basic Skills	200.03	320.78	237.36	180.70	386.45	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	957.38	1,941.39	3,118.55	1,727.58	887.24	-	-
Resident Noncredit	4.51	0.00	46.39	57.91	9.77	-	-

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 \$ 134.38 million for fiscal 2013. 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 '12.

d. State general apportionment revenues have been included in the budget proposal based on the District's share of the State approved budget. However, the District faces a mid-year general apportionment reduction of \$8.24 million if the tax initiative proposed by Governor Brown, *Schools and Local Public Safety Protection Act*, is not passed by the voters in the November 2012 election. It should also be noted that if student enrollment fees and property taxes fail to materialize at the levels estimated in the State budget, any shortfall will be passed along to the District since these shortfalls are not automatically backfilled as they are for K-12 education. In FY 2011-2012, the District lost \$2.2 million because of a systemwide student enrollment fee shortfall.

e. Lottery Revenue - \$3.0 million, which is \$.2 million below the prior year actual level.

f. Mandate Block Grant - The District will receive \$.69 million for this new revenue item.

g. Redevelopment Revenue - The State budget assumes \$341 million in funding from the dissolved redevelopment agencies. Full, hold harmless language has been included in the State budget to protect community colleges in the event these revenues don't fully materialize.

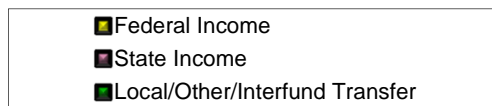
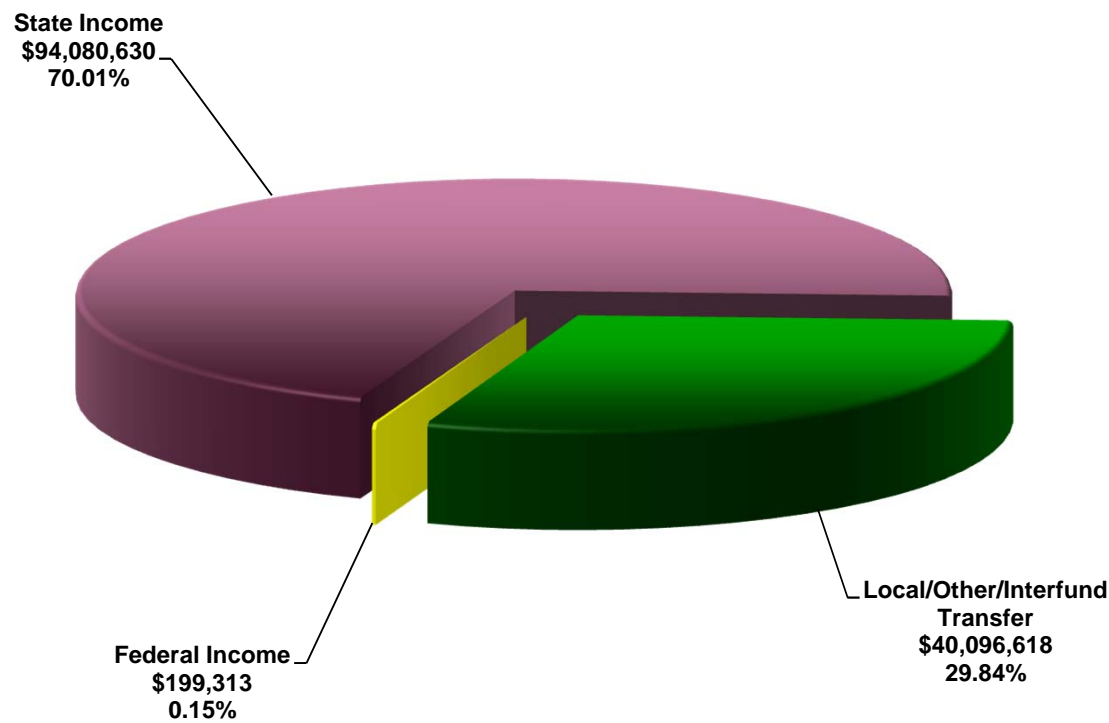
2. Nonresident Tuition - \$1.8 million.

3. Interest Income - Projected at \$.15 million.

4. Enrollment Fee Revenue - Projected at \$8.6 million ... \$.9 million over the prior year actual level to account for the impact of a fee increase from \$36 per unit to \$46 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 \$.5 million.

Exhibit C
Riverside Community College District
2012-2013 Proposed Budget
Resource 1000 Revenue



UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

EXPENDITURES

Within the funds available for the 2012-2013 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 2012-2013 Resource 1000 budget reflects the following major items (Exhibit D):

1. Compensation

- a.** Salary - No increases.
- b.** Step and column - A \$.74 million increase.
- c.** Employee Benefits - An increase of \$.50 million.
- d.** Retirement - An increase to the PERS employer contribution rate from 10.923% to 11.417%. 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. California continues to struggle with ongoing budget deficits. The effect of these budget deficits have been passed through to the California Community Colleges in the form of revenue and workload reductions. In addition, our District incurs annual cost increases for the following: health and welfare benefits; salary schedule step and column movement; liability and workers' compensation; new facility operating costs; utilities; contracts; etcetera. In response, the District has taken the following actions: reduced section offerings to realize net budget reductions of \$.80 million; reduced contingency from 5% to 3%; deferred repayment of prior year interfund borrowing and current year borrowing of additional monies from the La Sierra Capital fund; significantly reduced costs in the Public Safety Education and Training program; reassigned and reallocated positions; staff layoffs; and taken steps to reduce non-contractual health care costs.

3. A benefit analysis was performed by Keenan and Associates on the RCCD Health Plan that is accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the analysis indicate an increased liability associated with health claims. To provide for this increased liability, Keenan and Associates recommended an increase in the rate per participant to \$20,905 per year from the current rate of \$18,543 per participant per year. The impact of the increase to the general fund, \$.47 million, has been included in the FY 12-13 budget.

4. As recommended by the District's external audit firm, an actuarial valuation was performed on the District's exposure to general and employment liability claims that are accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a significant increase. As a result, increased support totaling \$1.50 million has been provided to cover the estimated liability exposure.

5. The District engaged an actuary, as recommended by the District's external audit firm, to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate that the District's exposure to workers' compensation liabilities has increased

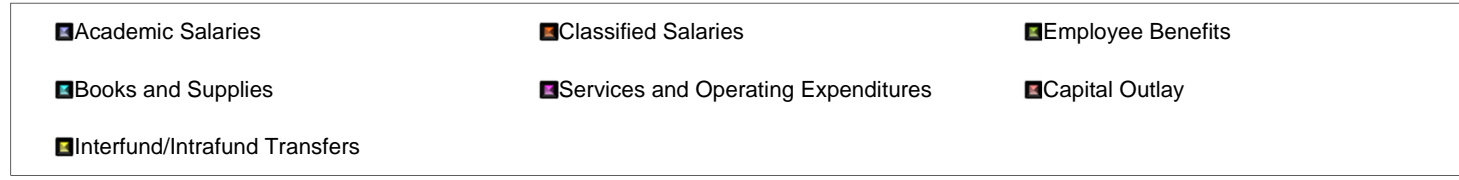
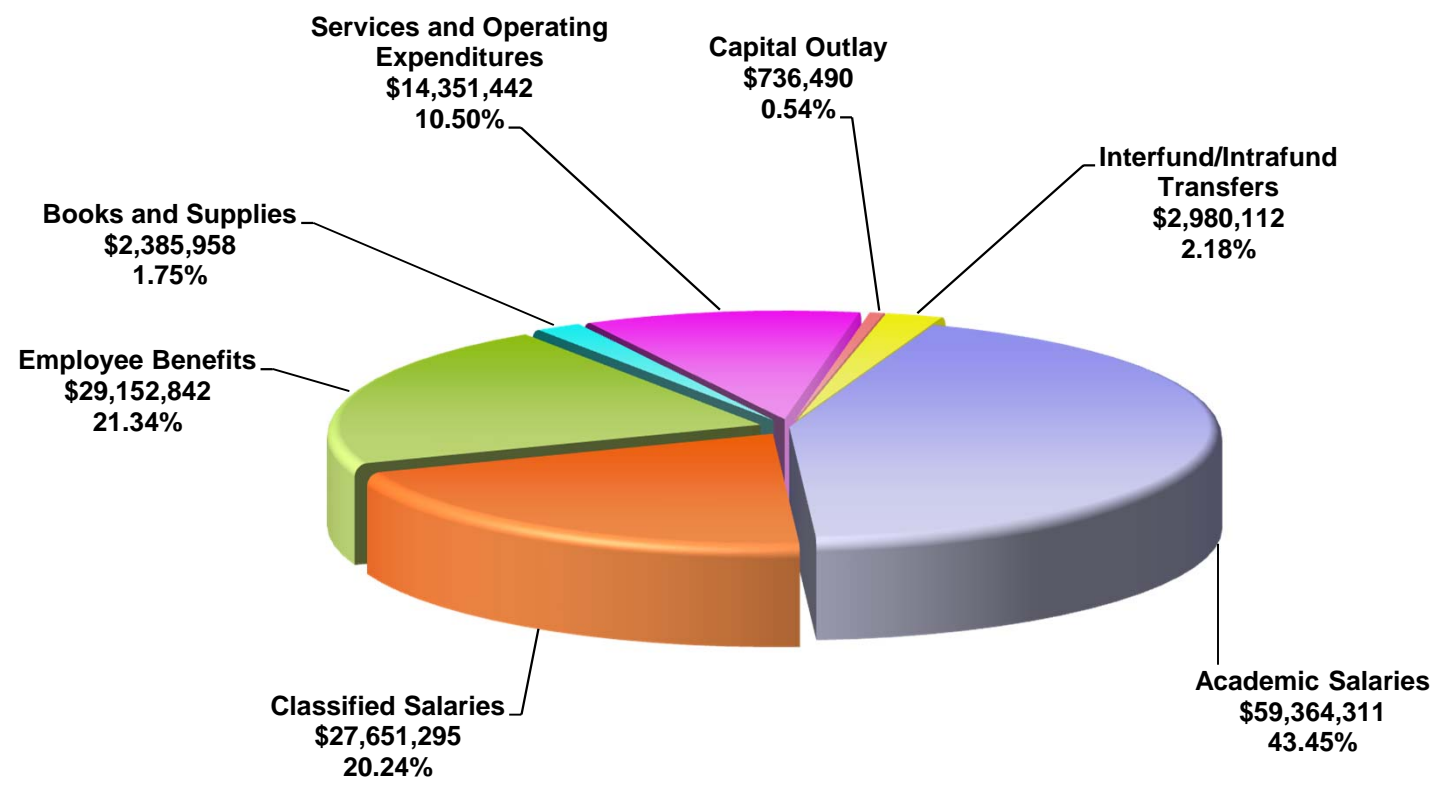
UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

and recommend an increase to the provision for estimated claims. To provide for the increased claims liability, the workers' compensation rate was increased from 1.57% to 2.29% charged to all budgets with salary accounts.

ENDING FUND BALANCE

The District anticipates an unaudited beginning balance in Resource 1000 of \$6.81 million at July 1, 2012. The District projects an ending balance of \$4.56 million at June 30, 2013. 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 \$7.43 million. A component of the budget balancing strategies approved by the Board of Trustees for fiscal '13 was to temporarily lower the reserve requirement from 5% to 3%. A 3% reserve equals \$4.56 million. The reader is also referred to the "Looking Ahead" section later in this budget narrative.

Exhibit D
Riverside Community College District
2012-2013 Proposed Budget
Resource 1000 Expenditures



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 2012-2013 Resource 1000 budget includes the following key BAM components (please also see Exhibit E):

1. **TOTAL AVAILABLE FUNDS (TAF)** - Total Available Funds of \$141.18 million, consisting of a projected unaudited beginning balance of \$6.81 million and current year revenues of \$134.38 million. Estimated general apportionment revenues were calculated assuming base, credit full-time equivalent students (FTES) of 24,737.57 funded at \$4,564.83/FTES and non-credit FTES of 106.97 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, \$4.56 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 \$.70 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.

The following District interfund and intrafund transfers have been provided:

General Operating Resource Support

Fund 61, Resource 6100 - Health and Liability		\$ 1,500,000
Fund 11, Resource 1190 - Grants and Categorical Programs:		
Categorical Funding Reduction Backfill	\$ 699,157	
DSP&S Match	665,157	
Federal Work Study	<u>365,798</u>	1,730,112
Fund 11, Resource 1110 - Bookstore (contractor operated)		<u>(250,000)</u>
Total General Operating Resource Support		<u>\$ 2,980,112</u>

4. **NEW DISTRICT AND COLLEGE PROGRAMS AND INITIATIVES** - There are no new District and college programs and initiatives funded for FY 2012-13.

5. **SET ASIDE FOR NEW POSITIONS** - The following new position has been provided:

Moreno Valley

Spanish Instructor		<u>\$ 136,682</u>
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BUDGET ALLOCATION MODEL
(continued)

6. **SMALL COLLEGE FACTOR** - There is no Small College Factor to allocate in FY 2012-13.

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**

Norco College Network Operations Center

Custodial Supplies	\$ 10,000	
Maintenance Supplies	20,000	
Utilities	<u>90,000</u>	
Total Norco College Network Operations Center		<u>\$ 120,000</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 '13.

BUDGET ALLOCATION MODEL
(continued)

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:

Description	Moreno Valley	Norco	Riverside	DSS	DO	Total
Position reclassifications, professional growth, reassignments to/from other Resources, etc.	\$ (76,755)	\$ 121,100	\$ (487,446)	\$ (637,995)	\$ 43,853	\$ (1,037,243)
Position step and column adjustments	148,182	151,733	363,092	72,142	701	735,850
Employee benefit adjustments	42,968	89,496	147,641	223,336	(2,477)	500,964
Board of Trustees election cost	-	-	-	-	300,000	300,000
Adjustments for use of facilities, veterans services, certification fees, Return to Title IV, etc.	83,466	14,044	290,964	(60,099)	(6,682)	321,693
Budget reallocation between entities	226,912	285,866	621,980	(638,048)	(496,710)	-
Budget reduction strategy	(2,018,791)	(870,656)	(2,088,194)	11,919	4,414	(4,961,308)
Utilities	-	-	60,837	-	-	60,837
Frozen position adjustments	26,969	-	(142,685)	(71,467)	-	(187,183)
Associate Faculty / Overload / Large Lecture Budget Augmentation	315,179	(23,369)	922,853	-	-	1,214,663
Golden Handshake savings	(392,449)	(371,171)	(919,468)	(695,879)	(411,689)	(2,790,656)
Adjustments for new and existing contracts	<u>38,237</u>	<u>30,622</u>	<u>147,972</u>	<u>127,077</u>	<u>(138,131)</u>	<u>205,777</u>
TOTALS	\$ <u>(1,606,082)</u>	\$ <u>(572,335)</u>	\$ <u>(1,082,454)</u>	\$ <u>(1,669,014)</u>	\$ <u>(706,721)</u>	\$ <u>(5,636,606)</u>

**Riverside Community College District
Budget Allocation Model - Final Budget
FY 2012-2013**

Revenue

Contingency from 2011-2012	\$ 5,840,447	
Decrease in Budgeted 2011-2012 Revenue	(4,320,720)	
Unspent DO 2011-2012 Expenditure Budget	1,759,969	
Unspent DSS 2011-2012 Expenditure Budget	1,737,532	
Unspent Riverside City College 2011-2012 Expenditure Budget	321,945	
Unspent Norco College 2011-2012 Expenditure Budget	935,667	
Unspent Moreno Valley College 2011-2012 Expenditure Budget	531,079	
Unaudited Beginning Balance, July 1, 2012		\$ 6,805,919
Projected 2012-2013 Revenue		134,376,561
Total Available Funds (TAF)		<u>141,182,480</u>
Less, Contingency Reserve (Board Authorized at 3% or more)	(4,560,030)	
Less, District Interfund/Intrafund Transfers	(2,980,112)	
Less, New District/College Program/Initiatives	-	
Less, Operating Costs for New Facilities	(120,000)	
Set-Aside for New Positions/PT Faculty Growth	(136,682)	
		<u>(7,796,824)</u>
Total Available Funds for Allocation (TAFA)		<u>\$ 133,385,656</u>

Allocation Increment

2011-2012 Base Expenditure Budget		\$ 139,022,262
2012-2013 TAFA		<u>133,385,656</u>
Allocation Increment		<u>(5,636,606)</u>
Less, Base Budget Adjustments	5,636,606	
Less, Small College Factor	-	
Less, Enrollment Efficiency Incentive	-	
Less, District Office/District Support Services	-	
Less, BAM Components		<u>5,636,606</u>
Remaining Allocation Increment/Base Expenditure Reductions		<u><u>\$ -</u></u>

Expenditures

	Moreno Valley	Norco	Riverside	DSS	DO	Total
FY 2011-2012 Base Expenditure Budget	\$ 27,212,083	\$ 21,984,738	\$ 64,052,059	\$ 21,376,575	\$ 4,396,807	\$ 139,022,262
Base Budget Adjustments	(1,606,082)	(572,335)	(1,082,454)	(1,669,014)	(706,721)	(5,636,606)
New Facilities	-	120,000	-	-	-	120,000
New District/College Program/Initiatives	-	-	-	-	-	-
New Positions/PT Faculty Growth	136,682	-	-	-	-	136,682
District Office/District Support Services	-	-	-	-	-	-
Small College Factor	-	-	-	-	-	-
Enrollment Efficiency Incentive	-	-	-	-	-	-
Base Expenditure Budget FY 2012-2013	<u>\$ 25,742,683</u>	<u>\$ 21,532,403</u>	<u>\$ 62,969,605</u>	<u>\$ 19,707,561</u>	<u>\$ 3,690,086</u>	<u>\$ 133,642,338</u>
% of Base Budget	<u>19.26%</u>	<u>16.11%</u>	<u>47.12%</u>	<u>14.75%</u>	<u>2.76%</u>	<u>100.00%</u>
\$ Increase (Decrease) to PY Base Budget	<u>\$ (1,469,400)</u>	<u>\$ (452,335)</u>	<u>\$ (1,082,454)</u>	<u>\$ (1,669,014)</u>	<u>\$ (706,721)</u>	<u>\$ (5,379,924)</u>
% Increase/-Decrease to PY Base Budget	<u>-5.40%</u>	<u>-2.06%</u>	<u>-1.69%</u>	<u>-7.81%</u>	<u>-16.07%</u>	<u>-3.87%</u>

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

- 1050 Parking – Restricted
- 1070 Student Health – Restricted
- 1080 Community Education
- 1090 Performance Riverside
- 1110 Bookstore (Contractor Operated)
- 1120 Center for Social Justice and Civil Liberties - Restricted
- 1170 Customized Solutions
- 1180 Redevelopment Pass-Thru – Restricted
- 1190 Grants and Categorical Programs – Restricted
- 3200 Food Services
- 3300 Child Care
- 4100 State Construction and Scheduled Maintenance
- 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 support the College Safety and Police department, which receives funding from both this Resource as well as Resource 1000. The budget reflects a fee increase of \$10 per permit, per term and \$5 per permit for the summer intersession. For FY 2012-2013, personnel costs were realigned to reflect how services are delivered based on a study conducted by the Chief of Police. The proposed budget shows current year expenditures exceeding current year revenues by \$.40 million, thus reflecting an encroachment upon the reserve balance that may not be sustainable moving into fiscal ‘14.

2. Resource 1070, Student Health - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.29 million and a projected ending balance of \$1.56 million, while providing increased services to students. However, additional operating costs have been added resulting in an increase of current year expenditures over current year income, thus encroaching upon the reserve balance by approximately \$.40 million. An approved increase in the Health Service fee of \$1 per unit will be assessed to students in FY 12-13. Revenue from the fee increase has been included in the budget.

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

- 3. *Resource 1080, Community Education*** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education begins the year with an accumulated deficit of \$.049 million and is anticipated to end fiscal '13 with an accumulated deficit of \$.017 million. Staff will need to monitor this Resource closely throughout fiscal '13, to ensure revenue projections are realized.
- 4. *Resource 1090, Performance Riverside*** - Performance Riverside ended fiscal '12 with a current year deficit of \$.27 million, due primarily to a precipitous decline in revenues of approximately \$.30 million versus what was planned for the year. Riverside City College staff will continue to monitor this fund closely throughout fiscal '13, 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 colleges. These bookstores are operated through a contract with Barnes & Noble Co. which expires in November 2012. The District conducted a request for proposal process to select a bookstore operator effective December 2012. A vendor recommendation is scheduled to go to the September Board of Trustees meeting. The budget proposal includes an interfund transfer of \$.44 million to Food Services (Resource 3200), and an intrafund transfer of \$.25 million to Resource 1000.
- 6. *Resource 1120, Center for Social Justice and Civil Liberties*** - Resource 1120 was established to account for the activities associated with operating the Center for Social Justice and Civil Liberties and is intended to be self-supporting through private donations and contributions from governmental and private grants.
- 7. *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 \$.30 million and an ending balance of \$.09 million.
- 8. *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.; funds to complete the Center for Social Justice and Civil Liberties facility; and funds for the Coil School for the Arts building project. In FY '12, redevelopment agencies were dissolved in the State of California thus creating uncertainty about the level of future revenues to be generated in this Resource.
- 9. *Fund 1190, Grants and Categorical Programs*** - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds are used to assist the District in the pursuit of objectives established in strategic planning processes.

In 2009-2010, the State reduced funding for categorical programs by 32% to 62% depending on the program. The District has provided backfill funding to the categorical

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

programs by making annual transfers from Resource 1000. In FY 2012-2013 the transfer included in the budget is \$.70 million.

10. *Resource 3200, Food Services* - The Food Services Resource accounts for food service and catering activities for all three colleges. This Resource ended FY 2011-2012 with an ending reserve balance of \$9,632. The budget strategies for Moreno Valley College and Norco College included Food Service staff layoffs and a reduction in staff work hours to address the continuing financial deficits experienced at both locations. The effect of the aforementioned staffing decisions, in addition to reallocation of management staff, has been reflected in the budget proposal. Beverage products are provided by an exclusive contract with Pepsi, Inc. which expires in November 2012. The District conducted a request for proposal process to select a beverage provider effective December 1, 2012. A vendor recommendation is scheduled to go to the September Board of Trustees meeting. As mentioned previously, an interfund transfer in the amount of \$.44 million from the Bookstore (Resource 1110) is provided, up from \$.32 million in the prior year.

11. *Resource 3300, Child Care* - The District operates childcare programs at Riverside City College, Moreno Valley College and the Stoke Innovative Learning Center. A third party child care provider operates at the Stoke Innovative Learning Center. Declining Child Care enrollment and revenues, and increasing costs at the Riverside City College location have created fiscal pressures that will require close monitoring of this resource throughout the year.

12. *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 2012-2013. The budget proposal includes \$.14 million and \$12.7 million for completion of the RCC Nursing Sciences Building and for the MVC Student Services and Administration Building, respectively.

13. *Resource 4130, La Sierra Capital* - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of \$.68 million has been repaid to date, leaving a remaining balance owed from the general fund of \$6.3 million. The remaining balance is anticipated to be repaid in the future.

14. *Resource 4160, General Obligation Bond Funded Capital Outlay Projects* - This Resource 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

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

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 Resource is used to account for the District's self-insured indemnity health and liability programs. The indemnity program continues to experience increases in claims. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate claims liabilities and recommend a sufficient funding to provide coverage for the claims. As a result of the analysis, Keenan and Associates recommended increasing our provision for estimated claims as well as an increase to the rate assessed for each participating employee from \$18,543 to \$20,905, an increase of 12.67%. The increased estimated claims liability and increased health plan rates have been included in the budget proposal.

Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District's exposure to general and employment liabilities has increased and recommend an increase to the provision for estimated claims. An increased interfund transfer in the amount of \$1.5 million from the general fund has been included in the budget to provide coverage for the increased claims.

An adequate contingency reserve has been provided to meet unexpected future self-insured health and liability claims.

18. *Resource 6110, Workers' Compensation Self-Insurance* - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate that the District's exposure to workers' compensation liabilities has increased and recommend an increase to the provision for estimated claims which necessitates an increase in the workers' compensation rate charged to all budgets with salary accounts. The workers' compensation rate has increased from 1.57% to 2.29% for fiscal '13.

An adequate contingency reserve has been provided to meet unexpected future self-insured 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

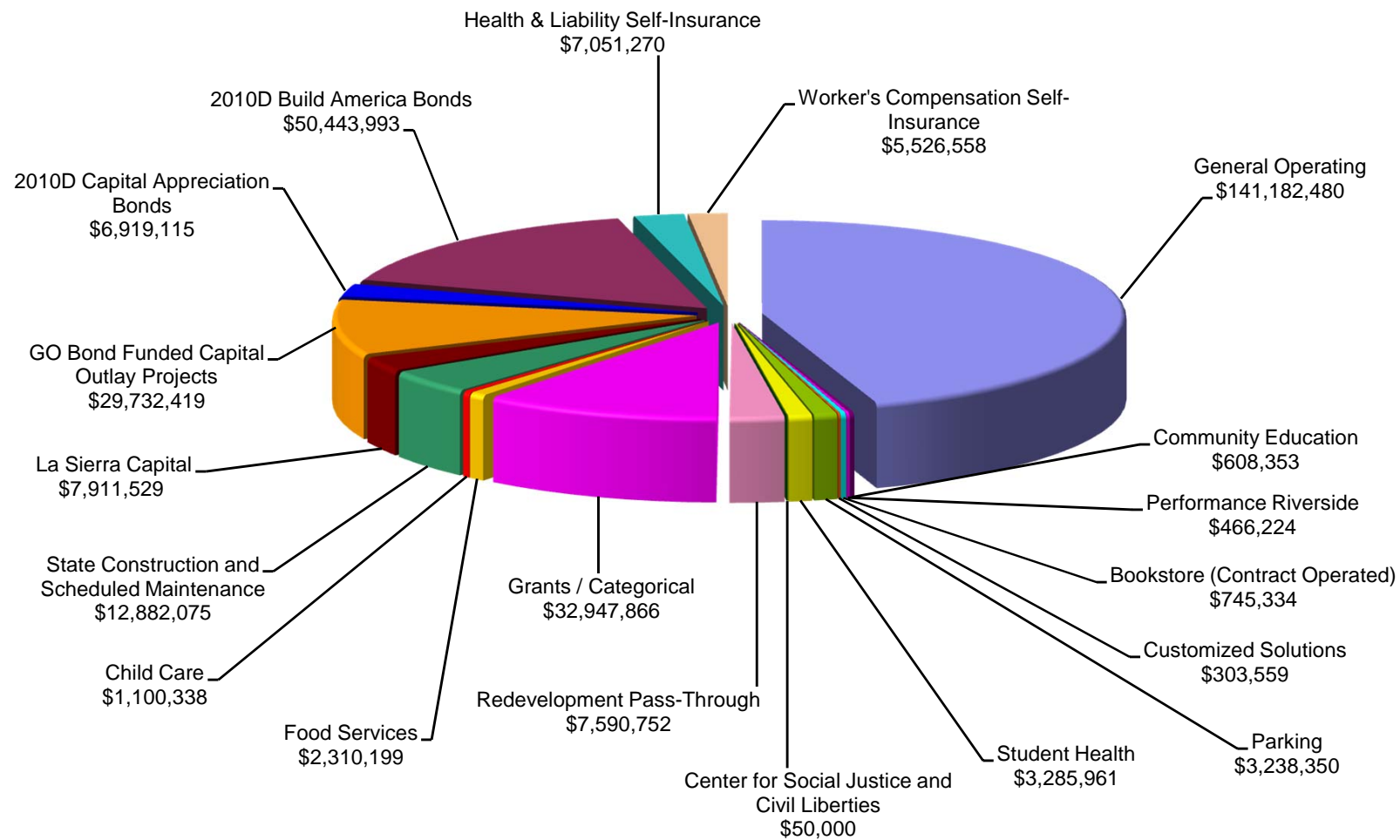
Riverside Community College District
2012-2013 Final Budget
Measure C Projects - (Resources 4160, 4170 and 4180)

Project Description	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 66,651	\$ 595,336	\$ 229,323	\$ 238,360	\$ 1,129,670
District Network Upgrades	7,887	-	-	-	7,887
Nursing/Sciences Building	-	2,256,501	-	-	2,256,501
Scheduled Maintenance	141,237	676,672	178,447	531,720	1,528,076
Student Academic Services	-	-	-	2,926,449	2,926,449
Wheelock Gym Seismic Retrofit	-	425,006	-	-	425,006
Food Services Remodel Project	-	-	-	4,729	4,729
Learning Gateway Building	-	-	-	176,219	176,219
Student Support Center	-	-	41,001	-	41,001
Network Operations Centers	-	-	9,667,728	2,928,449	12,596,177
Aquatics Project	-	209,806	-	-	209,806
Soccer Field	-	-	25,659	-	25,659
Quad Basement Remodel	-	114,559	-	-	114,559
March Dental Education Center	-	-	-	53,899	53,899
ADA Transition Plan	5,417,030	-	-	-	5,417,030
Norco Secondary Effects	-	-	2,091,399	-	2,091,399
Utility Infrastructure	5,481,051	-	-	-	5,481,051
Moreno Valley Science Laboratories Remodel	-	-	-	312,240	312,240
Ben Clark Public Safety Training Center Status Project	-	-	-	31,375	31,375
Alumni Carriage House	35,771	-	-	-	35,771
IT Audit	4,371,514	-	-	-	4,371,514
Culinary Arts / District Office Building	15,173,934	15,173,933	-	-	30,347,867
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2010 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	55,021	-	-	-	55,021
Student Services Workforce Building	-	27,730,875	-	-	27,730,875
Master Plan Update	-	-	130,000	82,425	212,425
Swing Space Market Street	229,433	-	-	-	229,433
Ground Water Monitoring Wells	-	-	35,076	-	35,076
Project Contingency	6,953,946	-	-	-	6,953,946
Program Reserve	4,310,463	-	-	-	4,310,463
Emergency Phones	-	-	-	169,621	169,621
Visual and Performing Arts	-	-	17,100	-	17,100
Physicians Assistant Remodel	-	-	-	112,280	112,280
Audio Visual	-	-	-	200,000	200,000
Mechanical Upgrades	-	-	-	875,000	875,000
Coil School for the Arts	25,736,076	-	-	-	25,736,076
Lovekin Parking/Tennis Project	-	3,378,125	-	-	3,378,125
West Side Food Services	-	891,000	-	-	891,000
Energy Self Generation Incentive Program	-	-	1,000	-	1,000
Totals	<u>\$ 68,003,614</u>	<u>\$ 51,662,613</u>	<u>\$ 12,497,933</u>	<u>\$ 8,727,166</u>	<u>\$ 140,891,326</u>
Amount to be Funded from Future Measure C Issuance					<u>(54,583,984)</u>
Total Expenditure Budget					<u>\$ 86,307,342</u>

BUDGET SUMMARY

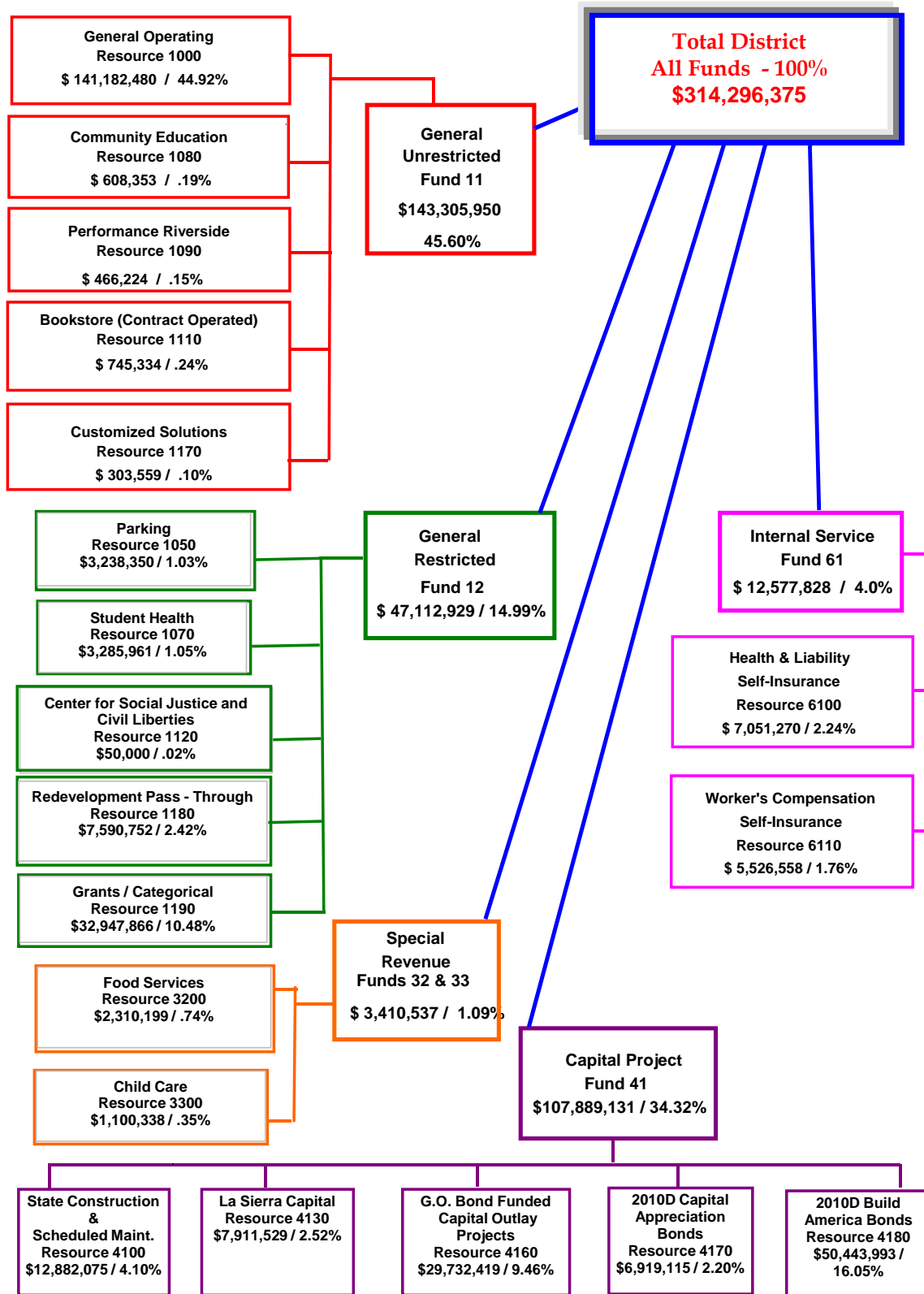
Exhibit G presents the total RCCD budget proposal for FY 2012-13 in graphical and schematic formats to provide the reader with a good sense of the scale and scope of the District's total budget for fiscal '13.

Exhibit G Riverside Community College District 2012-2013 Proposed Budget Total Available Funds



General Operating	Community Education	Performance Riverside
Bookstore (Contract Operated)	Customized Solutions	Parking
Student Health	Center for Social Justice and Civil Liberties	Redevelopment Pass-Through
Grants / Categorical	Food Services	Child Care
State Construction and Scheduled Maintenance	La Sierra Capital	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
2012-2013 Proposed Budget



**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2012-2013**

<u>Fund / Resource</u>	<u>Adopted Budget 2011-2012</u>	<u>Final Budget 2012-2013</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 148,323,577	\$ 141,182,480
1080 Community Education	783,077	608,353
1090 Performance Riverside	846,666	466,224
1110 Bookstore (Contract-Operated)	543,128	745,334
1170 Customized Solutions	<u>273,949</u>	<u>303,559</u>
Total Unrestricted General Funds	<u>150,770,397</u>	<u>143,305,950</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,916,824	3,238,350
1070 Student Health	3,689,522	3,285,961
1120 Center for Social Justice and Civil Liberties	-	50,000
1180 Redevelopment Pass-Through	10,847,665	7,590,752
1190 Grants and Categorical Programs	<u>28,179,849</u>	<u>32,947,866</u>
Total Restricted General Funds	<u>45,633,860</u>	<u>47,112,929</u>
Total General Funds	<u>196,404,257</u>	<u>190,418,879</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	2,245,980	2,310,199
3300 Child Care	<u>1,153,083</u>	<u>1,100,338</u>
Total Special Revenue Funds	<u>3,399,063</u>	<u>3,410,537</u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2012-2013**

<u>Fund / Resource</u>	<u>Adopted Budget 2011-2012</u>	<u>Final Budget 2012-2013</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	9,905,601	12,882,075
4120 Non-State Funded Capital Outlay Projects	559	-
4130 La Sierra Capital	9,620,713	7,911,529
4160 General Obligation Bond Funded Capital Outlay	32,888,389	29,732,419
4170 2010D Capital Appreciation Bonds	7,410,458	6,919,115
4180 2010D Build America Bonds	<u>83,453,092</u>	<u>50,443,993</u>
Total Capital Projects Funds	<u>143,278,812</u>	<u>107,889,131</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Health and Liability Self-Insurance	7,083,132	7,051,270
6110 Workers Compensation Self Insurance	<u>4,906,198</u>	<u>5,526,558</u>
Total Internal Service Funds	<u>11,989,330</u>	<u>12,577,828</u>
Total District Funds	<u>\$ 355,071,462</u>	<u>\$ 314,296,375</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 49,337,725	\$ 51,739,010
State of California Student Grants	<u>2,000,000</u>	<u>2,030,000</u>
Total Student Financial Aid Accounts	<u>51,337,725</u>	<u>53,769,010</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,694,561</u>	<u>1,498,614</u>
Total Expendable Trust and Agency	<u>\$ 53,032,286</u>	<u>\$ 55,267,624</u>
Grand Total	<u>\$ 408,103,748</u>	<u>\$ 369,563,999</u>

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 imperative that the budget process provide a glimpse of the financial future. Each year we do this by closing our budget narrative with a section entitled “Looking Ahead.

We are now entering the fifth year of significant economic decline. It has left the private sector and all levels of government battered and bruised. The economy, globally, is like a slow moving train wreck, and there is little evidence that it is being brought to a halt. In particular, the California State Budget is in serious disrepair. In fact, one has to wonder just what it will take to effect repair, since the foundation thereof is now composed of a wall of debt, a diminishing set of one-time solutions, and a never-ending stream of specious assumptions, as well as a fair measure of smoke and mirrors. The near term outlook in that regard is decidedly gloomy, and economic recovery seems at least three-to-five years off, if not until the next decade.

The FY 2012-2013 State Budget presents the District with a complex budget, and the complexities are still coming to light. Unfortunately, a wide variety of scenarios are emerging, and they will play out over the course of the fiscal year, thus making it virtually impossible to predict the outcome. The major variables are:

- 1. *Redevelopment*** - \$341 million in redevelopment funds has replaced State general fund money in the CCC budget for fiscal 2013. For RCCD, the share is a little over \$8 million. The question is – will these funds actually materialize? There may be an optimist out there somewhere, but most do not believe redevelopment funds will be realized at the level budgeted by the State. Fortunately, the State has promised to backfill any shortfalls. However, one has to be concerned about the State’s ability to fulfill that promise given its precarious revenue outlook.
- 2. *Student Enrollment Fees*** - There was a substantial shortfall in this revenue category in fiscal 2012 due to an under-estimation of student utilization of BOG waivers. The State has made a significant move to address this matter for FY 2012-2013, but whether that will be sufficient remains to be seen. And, if a shortfall materializes, the State is unlikely to have the ability to backfill, as was the case last year.
- 3. *Property Tax Revenue*** - Not much needs to be said here. The amount budgeted by the State for the CCC seems reasonable, but a shortfall could occur. The greater risk could be in 2013-2014 should there be a substantial release of foreclosed properties by the banks which in turn might further depress the real estate market.
- 4. *State Revenue Picture*** - Revenue projections embedded in the State budget appear cautiously optimistic. A significant revenue item – capital gains revenue from the Facebook IPO has proven to be a disappointment, and perhaps a significant one. With an economy that could...along with those of the U.S., Europe and Japan...move into a recession, State tax revenue projections in general could become an even bigger problem.
- 5. *Tax Proposals*** - Last, but certainly not least, are the tax proposals which will appear on the November ballot. Proposition 30 proposed by the Governor. If it fails, RCCD will be looking at a mid-year “base” cut of some \$8 million if budget reduction triggers, which are part of the State Budget, are actually pulled. And, even if the tax proposal passes, budgetary relief is uncertain. In FY 2012-2013, most of the additional revenue would be used to buy down deferrals, with \$50 million set aside for growth. However, with respect to this growth funding, at

LOOKING AHEAD ***(continued)***

the time of this writing, some “strings” relative to use of the revenues have appeared, though their meaning is not yet known. Of even greater concern is that the Legislative Analyst’s Office (LAO) has projected that revenues budgeted for the Education Protection Account, in which revenues from increased tax rates would be deposited, may be over-estimated by as much as 25%. If the LAO is right, then we could see a budget cut nearly as high as that which would be experienced if the tax proposal fails...but in this instance, we would not be apprised of this reduction until the last two months of the fiscal year. Finally, we don’t know how the State will choose to allocate any additional funds in future years. Will some or all be used to buy down deferrals? Will some be restricted to the Student Success Initiative? Will COLA and/or growth be provided? Will there even be money to allocate? We simply don’t know. However, we do know that these funds would be of limited duration (see Exhibit H). Thus, in this regard we would have to be concerned about whether the State Budget problem has been fixed by the time the increased tax rates have run their course. In essence, should one treat these funds as one-time monies occurring on an annual basis for a brief period of time, or as base revenues? That is clearly an important but difficult choice.

Making the situation more complex is the inclusion of another tax initiative on the November ballot, Proposition 38. This initiative is also discussed in Exhibit H. Simply stated, if it passes, it would benefit K-12 education, but community colleges would be left on the outside looking in. And, if both Propositions pass, the one with the higher approval will prevail. If that is Proposition 38, then the CCC would face the same budget trigger as though Proposition 30 failed.

Against this environment, RCCD confronts several internal constraints. They include the following:

a. We have already had to address some \$60 million in the way of budget problems on a budget base in our major operating fund (i.e., Resource 1000) that sat at about \$150 million when the Great Recession began. That’s 40%. That’s huge! Thus, most of those budget solutions available to us have already been deployed. We have for the first time engaged in budget-related layoffs. We are, in a sense, painted into a budget corner, which is made more difficult by the fact that some 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 15% much more fixed in nature than the non-compensation component of budgets in the past. Thus, we are increasingly losing, if we haven’t already lost, our budget flexibility. The erosion here has been chronicled in prior “editions of” “Looking Ahead” over the past few years (See Exhibit I).

b. Other Resources – Resource 1000, our major operating fund, is not the only Resource under severe financial pressure. We’re facing emerging constraints in all other areas, due to direct and indirect factors...and problems here have an insidious way of bouncing back to the detriment of Resource 1000.

c. The District budget plan provides for a 3.0% reserve at year end. This level is not only 60% of the desired level, it is of little comfort when considering the magnitude of prevailing conditions.

LOOKING AHEAD *(continued)*

d. The District has created its own version of a wall of debt, something that must be addressed in the future. Drawing down reserves below the prescribed 5.0% level means that funding (\$3-\$4 million) must be targeted in that direction as reserve restoration at some future point. Loans (\$6.33 million from Resource 4130, the La Sierra Fund) must be repaid. And, a lingering structural deficit must be addressed and eventually eliminated.

e. The District will confront a \$7-\$8 million budget problem, regardless of how the Governor's tax proposal fares, as it looks into fiscal 2014. Part of this relates to coverage of base expenditures supported by one-time funds in FY 2012-2013. The remainder is derived from the so-called "automatic" pilots (e.g., State unemployment, employer contributions to pensions, etcetera). This is not a pleasant thought given the stormy budget seas we must traverse in the 2012-2013 fiscal year.

To close this year's edition of "Looking Ahead," we repeat a modestly revised version of the words written last year for they remain pertinent:

"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...and needless and harmful skirmishing is now evident.

Second, we must look down the road. What's our plan? Do we remain in reactive mode, trying to withstand the slam of 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? In 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 seeing discussions at the State level about who we will serve, what courses we will offer, higher enrollment fees and more. The State wants more from us (e.g., the Student Success Initiative), while it

concurrently obliterates the CCC budget, which was already one of the worst funded community college systems in the U.S. when the Great Recession began.

Will we now 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 at RCCD and/or the CCC experience significant restructuring, voluntarily or otherwise, where our colleges bear little resemblance to what they once were? How do we become masters of our destiny in this kind of environment? The State is bringing up questions in a reactive mode, spurred on by its effort to resolve its never-ending 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

LOOKING AHEAD ***(continued)***

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 community college districts can be responsive to the needs of their communities. So, how do we seize the high ground 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.”

In this regard, we must recognize that the State will do whatever it must to survive. And here we speak of State government, not of the State as a people. One only has to look at the elimination of redevelopment, the funding of community colleges and the threat of three week closures in K-12 to see the kinds of choices the State is making. And perhaps better than most, California is becoming highly skilled at kicking the proverbial can down the road. Unfortunately, sooner or later, what must end will end, and at the rate the State is going, it may end badly.

For RCCD, our only recourse is to grab onto our destiny and define our future. Strategies henceforth cannot simply be designed to yield the institution of 2008 once the economic dust settles. The world will have passed by that institution. What we must define is the institution of the 2020’s, and that’s not easily done. As one example, technological change is moving at an ever faster pace. How will that affect what we will do in the next decade? How will we be financed...and at what level? Will we face more or less State control? There are many such questions where the answers are not only presently unknown, but where perhaps we don’t even know how to frame the questions; nonetheless, we must chart our course, carefully and wisely, for RCCD will be exceedingly important to the residents and economy of our District in coming years. Failure, here, is simply not an option.

To this end, RCCD is undertaking a strategic planning initiative through which it will reassess its assumptions about external conditions through an environmental scan. Our previous plan involved a multi-campus college, whereas we are now a multi-college district. The future looked bright in terms of growth and funding, but these conditions have changed, significantly so, and in ways that exceed what then would have been our worst nightmares. This planning initiative will peer into the future to grapple with the threats and opportunities before us. Concurrently, it will force us to look inward at our strengths and weaknesses. We will look at all of this in FY 2012-2013 so that we can determine the best path to follow in meeting our ultimate objective, transforming people with knowledge. When the community college came on the scene, it represented something brand new in terms of educational opportunity. It was an innovative and bold initiative. RCCD, with its storied history, was a leader in showing the way. We need to again assume the mantle of leadership in showing the way to the next stage of the evolution of community college education.



Community College League
OF CALIFORNIA

Date: August 27, 2012 (version 3.0)
To: Interested Parties
From: Scott Lay, President and CEO
Re: Propositions 30 and 38

As our colleges reconvene for another year of providing our citizens the skills and knowledge necessary for a strong California, our office is receiving a lot of questions about the impact of Proposition 30 and Proposition 38 on community colleges. There remains a great deal of confusion and the campaign season will likely only heighten it.

The League has taken a support position on Prop. 30 and is neutral on Prop. 38.

As with all state ballot measures, both measures require a simple majority (50% + 1 vote) for voter approval. However, under the California Constitution and language in the measures, only the one with the greatest number of votes will take effect, even if both receive a majority.

In this analysis, I use revenue estimates of the Legislative Analyst's Office available at:
http://www.lao.ca.gov/handouts/state_admin/2012/Prop_30_31_38_39_Aug_8_12.pdf

Proposition 30: Temporary Taxes to Fund Education. Guaranteed Local Public Safety Funding. Initiative Constitutional Amendment.

Sponsor: Governor Jerry Brown

Tax provision(s):

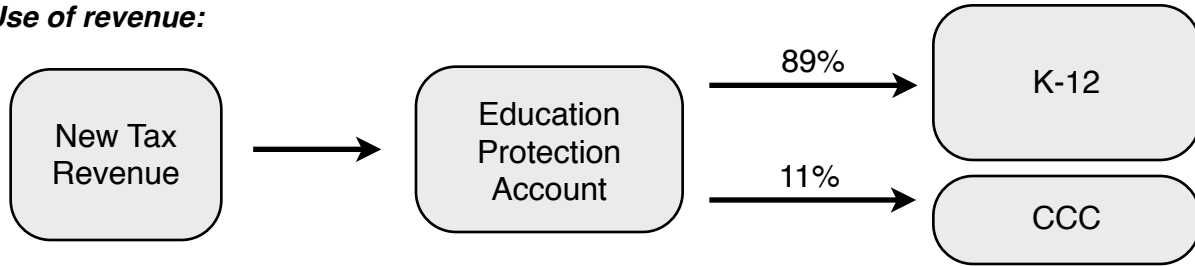
- Raises the state's sales tax by 0.25% (one-quarter cent) from January 1, 2013-December 31, 2016.
- Raises marginal personal income tax rates on filers making over \$250,000 (joint filers earning \$500,000) in a progressive manner by 1% to 3% for tax years 2012 through 2018.

Revenue estimate (in millions):

- 2011-12: \$2,816
- 2012-13: \$4,872
- 2013-14: \$5,671
- 2014-15: \$6,098
- 2015-16: \$6,402
- 2016-17: \$5,977
- 2017-18: \$5,434
- 2018-19: \$2,216

The revenue projections from the increase in marginal rates of personal income could deviate significantly due to underlying economic factors and particularly the earnings of high-income individuals.

Use of revenue:



Effect on Proposition 98:

All of the money generated by Proposition 30's temporary tax increase would count toward the Proposition 98 guarantee. This has two effects:

- the new tax revenue increases the existing Prop. 98 funding guarantee for schools and community colleges over the duration of the taxes; and
- the revenue distributed through the Education Protection Account is attributable to the state's required funding to Prop. 98, "freeing up" state general funds for other state programs and debt retirement.

In 2012-13, the budget provides \$2.9 billion in additional Proposition 98 funding as a result of the revenue raised by Proposition 30.

The "Triggers"

The budget adopted by the Legislature provides that, if Proposition 30 fails, both the new funding provided by the measure and an additional amount ("the trigger") will be cut from both K-12 and community colleges for a total of \$5.4 billion. This deeper cut is made possible by shifting \$2.6 billion in general obligation bond payments into the calculation for the existing Prop. 98 funding guarantee, which has the effect of underfunding the guarantee without a suspension that requires a two-thirds vote.

For more information on the measure's impact on community colleges, see the side-by-side chart at the end of this memo.

Proposition 38: Tax to Fund Education and Early Childhood Programs. Initiative Statute.

Sponsor: Molly Munger

Tax provision(s):

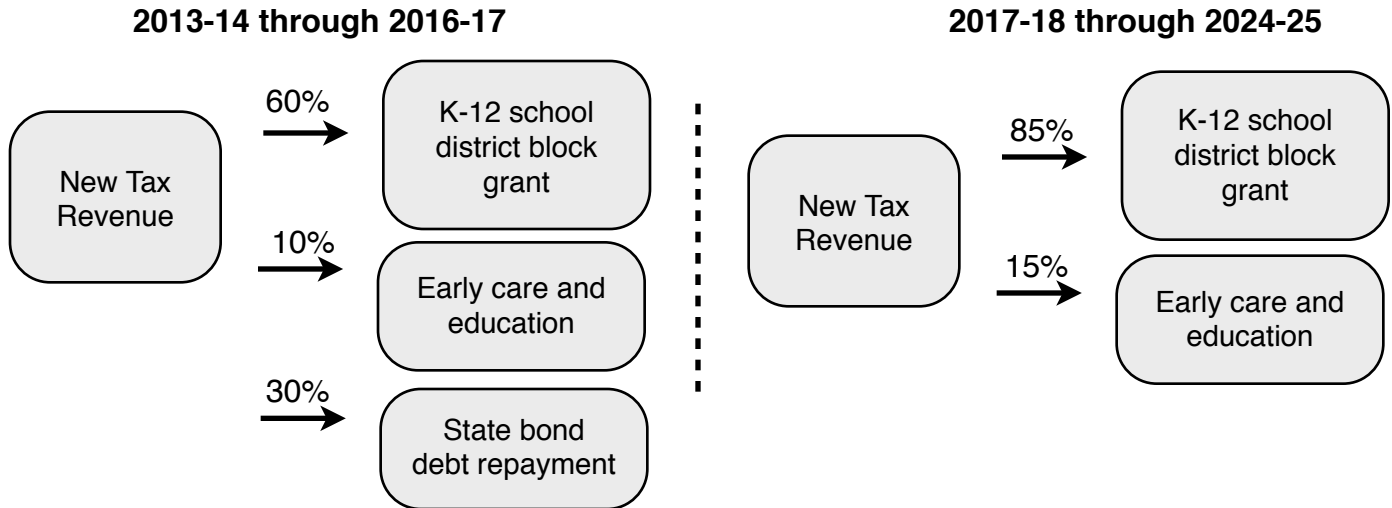
- Increases marginal personal income tax rates on filers making over \$7,316 (\$14,642 for joint filers) in a progressive manner by 0.4% - 2.2% for tax years 2013 through 2024.

Revenue estimate (in millions):

- 2012-13: \$5,596
- 2013-14: \$9,903
- 2014-15: \$10,663
- 2015-16: \$11,256
- 2016-17: \$11,817
- 2017-18: \$12,414
- 2018-19 through 2024-25: increasing amounts, depending on economic factors

As with Proposition 30, the revenue projections from the increase in marginal rates of personal income could deviate significantly due to underlying economic factors and particularly the earnings of high-income individuals.

Use of revenue:



Effect on Proposition 98:

Proposition 38's new revenues would not count toward the Proposition 98 guarantee. This has two effects:

- the new tax revenue does not affect the Proposition 98 guarantee, meaning that the funding is "on top of" the existing guarantee for the programs that receive money through Proposition 38; and
- the state may not "count" the revenue that K-12 districts receive through Proposition 38 toward the Proposition 98 minimum funding guarantee; consequently, community colleges will not be able to receive our usual 11% share because the Prop. 38 K-12 funds are technically not Proposition 98 funds.

Proposition 38 would provide \$3 billion in state budgetary relief from 2013-14 through 2016-17 by funding state general obligation bond payments otherwise payable by the general fund. However, unless the Legislature votes to suspend Proposition 98, the state will likely need to seek additional budget cuts or tax revenues to close the state's structural budget shortfall. While the size of the out-year budget deficits are in dispute and are highly variable based on the state's economic recovery, they likely would exceed the \$3 billion provided by Proposition 38 in each of the operative years of the debt payment backfill.

Direct Funding Impact on Community Colleges of Proposition 30 and Proposition 38

	With No Ballot Measure	Proposition 30	Proposition 38
2012-13	-\$338.6 million (base)*	\$209.9 million (base)	-\$338.6 million (base)***
2013-14 and beyond	likely at least -\$338.6 million**	at least \$209.9 million (base)	likely at least -\$338.6 million**

* In addition to the \$338.6 million base reduction, \$209.9 million in new funds provided in the 2012-13 budget would be eliminated for a total “trigger cut” of \$548.5 million.

** Because the Proposition 98 guarantee for 2012-13 would be reduced by the trigger cuts, the 2013-14 future community college budgets would be built on this lower amount unless the Legislature over-appropriates Proposition 98 or provides a significantly larger share of the K-14 guarantee to community colleges.

*** Although Proposition 38 has no direct impact on community colleges, if it passes with more votes than Proposition 30, then the trigger cuts for community colleges (and K-12, UC and CSU) take effect pursuant to the 2012-13 budget act.

District-specific information on the impact of the ballot measures passing is available at:

www.ccleague.org/budget

For questions, contact Scott Lay (scottlay@ccleague.org) or Theresa Tena (ttena@ccleague.org) at (916) 444-8641.

LOOKING AHEAD

As the annual budget is critical to the achievement of the District's mission and long-range goals and objectives, it is important that the budget process provide a glimpse of the District's financial future. At this point, although '07 prospects seem relatively bright, the fiscal horizon thereafter is somewhat clouded. This is primarily due to the State's continuing structural deficit, systemwide enrollment difficulties and Prop 98 projections which indicate that community college funding will be significantly below levels necessary to meet enrollment demand over both the short and long term.

In terms of the District's internal operating environment, a number of potential issues are in the offing for the 2007-2008 fiscal year. They include:

- The financial condition of STRS and the implications thereof for required employer contributions.
- Rising energy costs.
- Funding requirements associated with our evolution to a 3-college district.
- Resource competition which is leading to projections that it will be difficult for the CCC to be funded beyond COLA and Growth.
- Enrollment uncertainty which could result in the District receiving at best only a COLA augmentation.

Additionally, 2006-07 will again be a critical year in terms of the District's strategic planning efforts, especially as regards Measure C. Facility projects on the proverbial table now have been in the queue for some time. Thus, "what comes next" will require significant attention. Critical, here, will be the vote on the State capital outlay bond in November. This question must also be addressed in a very dynamic environment where such matters as assessed valuations, interest rates, State capital outlay funding, growth and equalization funding, enrollment demand, institutional capacity and Prop 39 general obligation bond requirements all have an effect. It will be exceedingly important, then, that we ensure that our expenditure base is aligned with our revenue outlook both now and in the future.

LOOKING AHEAD

As the annual budget is critical to the achievement of the District's mission and long-range goals and objectives, it is important that the budget process provide a glimpse of the District's financial future. At this point, although '08 seems relatively stable, the fiscal horizon thereafter is somewhat clouded. This is primarily due to the State's continuing structural deficit, systemwide enrollment uncertainties and Prop 98 projections which indicate that community college funding will be significantly below levels necessary to meet enrollment demand over both the short and long term.

In terms of the District's internal operating environment, a number of potential issues are in the offing for the 2008-2009 fiscal year. They include:

- The financial condition of STRS and the implications thereof for required employer contributions.
- Rising energy costs.
- Economic uncertainties surrounding the collapse of the housing market and sub-prime lending industry.
- Funding requirements associated with our evolution to a 3-college district.
- Impact of bargaining unit negotiations.
- Resource competition which is leading to projections that it will be difficult for the CCC to be funded beyond COLA and Growth.
- Funding softness as we emerge from "stability".

Fiscal 2007-08 will again be an important year in terms of the District's strategic planning efforts as we transition to three separate colleges. Critical to this effort will be the completion of the Educational and Facilities Masterplans and their integration into planning processes. Also, a number of significant facility projects are at crucial stages of development ... Alvord Learning Center, RSA, Moreno Valley Health Sciences, Ben Clark Training Center, Moreno Valley Phase III, Norco Student Success Building, Aquatics Complex... and will require substantial attention... to assure a successful outcome, both programmatically and financially. Additionally, we will devote significant effort developing a new budget allocation model and a mid-range financial model, integrated with our strategic planning efforts, to ensure that resources are distributed in a manner that best serves the needs of our students in a three-college District. Critical in these efforts will be ensuring that our expenditure base is aligned with our revenue outlook both now and in the future.

LOOKING AHEAD

As the annual budget is critical to the achievement of the District's mission and long-range goals and objectives, it is important that the budget process provides a glimpse of the District's financial future. At the time of this writing, the fiscal horizon is quite clouded.

Whereas the District has had excellent financial stewardship in the past, it would appear that we are about to be severely tested. Our resources at present allow the District to enter this period of economic uncertainty in a reasonably strong position. However, as we have noted for over a year, fiscal 2008-09 would be tight in a financial sense. Moreover, we have warned that 2009-10 would likely be quite difficult and that it was the year about which we should be most concerned. We've also noted that in the current budget development process, we're effectively budgeting FY 2009-10.

As noted earlier in the budget narrative, we are budgeting a \$12.6 million ending balance for fiscal '09. While this figure exceeds the Board's 5% requirement of \$8.9 million, it is important to observe that it might spare significant reductions in fiscal '10. Even at that, we confront several substantial risks;

- A possible property tax shortfall in FY '09 and possibly for a year or two thereafter. We estimate the District risk at \$.7 - \$1.2 million for this fiscal year.
- We could see an increase in employer and/or employee contributions to STRS and PERS to offset stock market losses. STRS was already having some difficulty prior to the recent market crash.
- There very well could be a current year budget cut of as much as 5%. Should this occur, it would effectively eliminate 70% of our projected ending balance, thus putting significant pressure on the 2009-10 budget. This would also place us on the State Chancellor's "watch list," although we might be in good company.
- The 2009-10 State budget outlook is rather grim. The one time solutions and gimmicks used for 2008-09 must be replaced by other funding. Current year revenues are already below projections. This will cause current year problems some of which will likely carry over into 2009-10. And the 2009-10 State revenue picture also seems rather grim. For those who were around, the budgets allocated in the early 90s might serve as a guide for what we'll see in the immediate future ... no COLAs, reductions in funded FTES, no instructional equipment and scheduled maintenance funding and we had to deal with annual property tax shortfalls.
- We very well could see a substantial hike in the enrollment fee. Such action has been commonplace in difficult budget times. It generates some revenue while reducing demand for State resources.

- The longer the economic and structural State budget issues persist, the more difficult the financial outlook. We already know that we will have facilities coming on line (Student Success at Norco and Nursing/Science at Riverside). There is a need for enrollment growth at Ben Clark. The compressed calendar will be phased out. We must address GASB 45 requirements. And there will be additional issues which will have a financial impact.

In sum, the above is not pleasant reading. However, the District got through Proposition 13. It got through the early 90s. It will get through this period as well. We'll continue to align our expenditure base with our revenue outlook, and in so doing, we will, as in the past, move forward with strategic thinking so that we are well prepared for the challenges that most assuredly will come as we move into the next decade of this still new century.

LOOKING AHEAD

As the annual budget is critical to the achievement of the District's mission and long-range goals and objectives, it is important that the budget process provides a glimpse of the District's financial future. At the time of this writing, the fiscal horizon is quite clouded.

Whereas the District has had excellent financial stewardship in the past, we are now being severely tested. The District entered this period of economic uncertainty in a reasonably strong position. However, as we had observed for over a year, fiscal 2008-09 would be tight in a financial sense. Moreover, we knew that 2009-10 would likely be quite difficult. All of this has come to pass. From the beginning, the 2008-09 State Budget was in a state of flux, with deficit projections increasing rapidly and substantially from one point in time to another. The 2009-10 State Budget was enacted in February 2009, the first time in years that the budget was in place prior to the advent of the new fiscal year. However, it too had ran aground within weeks, with substantive revision enacted in July.

Now, we have a State Budget that's built on a shaky foundation, with some 15% derived from one-time revenue sources and budget gimmickry. And that assumes that the State's revenue projections will be realized. Furthermore, the prognosis for both the State and national economies remains exceedingly uncertain. By most accounts, if there is a recovery looming on the horizon, it will range from barely perceptible to exceedingly modest in comparison to recoveries over the past several decades.

Some fiscal threats which must be recognized relative to 2009-10 and 2010-11 are:

- **Restoration:** The CCC has accounted for \$26 million of a possible \$37 million in outstanding restoration. If restoration occurs beyond the \$26 million figure, we will be forced into a systemwide deficit (i.e. revenue reduction).
- **Revenues:** Actual Property Tax and Student Enrollment Fee Revenue collections could fall below budget estimates, thus yielding a systemwide deficit. Further, Property Tax revenues may be problematic for some time to come.
- **Mid-Year Cuts:** State revenues could continue to decline, forcing further cuts to CCC general fund revenues that support the general apportionment.
- **Basic Allocation Growth:** There are no growth funds available to accommodate expansion within the CCC budget. Thus, if a new center is approved in 2009-10, a college grows larger in size, or a center becomes a college, then the CCC will be forced into a deficit.
- **Federal ARRA Funding:** These funds are one-time in nature. Thus, the State must find replacement funding or additional State Budget cuts will likely ensue.
- **Structural Imbalance:** Even in the best case scenarios, there will continue to be a substantial structural imbalance in the State Budget...likely into at least 2013-14.
- **Workload Reduction/Enrollment Fees:** It is quite likely that the CCC will see an additional reduction to workload (i.e. funded FTES) and another increase in the student enrollment fee in FY 2010-11. Regarding the former, the CCC believes that 3.4% enrollment growth should be funded, so, at least theoretically, enrollment demand is

expected to remain strong. However, given supply and demand factors and a severely constrained budget, it is possible that an enrollment fee increase could be quite substantial. Many students will likely be unserved or underserved.

- **COLA:** For community college districts, the cumulative effect of not receiving a Cost of Living Adjustment (COLA) for the two prior years is substantial. The statutory COLA for 2008-09 was 4.94%, and for 2009-10 was 4.25%. Not receiving these adjustments has eroded district funding as mandatory expenses continued to rise.
- **Restoration of Categorical Funding:** The system will request restoration of categorical funding that was cut dramatically in the 2009-10 State Budget. Full restoration of all categorical programs to 2008-09 funding levels will be sought. However, the outlook is not bright.
- **PERS and STRS:** The PERS employer rate will go from 9.7% to 11.3% in FY 2010-11, a cost of about \$.5 million to the RCCD budget. PERS will likely increase again in 2011-12 and 2012-13. Additionally, STRS face a similar predicament. However, increases to employer and employee rates require legislation. Increased costs here will likely be similar to those in PERS. The question here is not one of if it will occur, but when it will occur...in 2010-11 or 2011-12, etcetera.
- **General:** The longer economic and structural State budget issues persist, the more difficult the financial outlook. We already know we will have facilities coming on line (Student Success at Norco, the Aquatics Center and Nursing/Science at Riverside). The compressed calendar will be phased out. We must address GASB 45 requirements. And there will be additional issues which will have a financial impact. All things considered, we could be looking at a budget problem of \$7-10 million in fiscal '11, or more if additional State cuts are levied.

In sum, the above is not pleasant reading. However, the District got through Proposition 13. It got through the early 90s. It will get through this period as well. We'll continue to align our expenditure base with our revenue outlook, and in so doing, we will, as in the past, move forward with strategic thinking so that we are well prepared for the challenges that most assuredly will come as we move into the next decade of this still new century.

LOOKING AHEAD

- National Economy ... not especially bright – 7-10 year time horizon?
- State Budget – Structural Imbalance ... to 2015.
- Mid-Year Budget Actions?
- Property Tax Revenues?
- Pension Plans ... and other benefit costs
- COLA and budget erosion
- More cuts possible, if not likely, over next 3-4 years.
- Pent up demand ... equipment replacement, operating budgets, compensation

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 “11th 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 “11th 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.

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$ 6,805,919
Federal Income	\$ 199,313	
State Income	94,080,630	
Local Income	37,583,618	
Other Income	513,000	
Interfund Transfers	<u>2,000,000</u>	
Total Income		<u>134,376,561</u>
Total Available Funds (TAF)		<u>\$ 141,182,480</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 59,364,311
2000	Classified Salaries	27,651,295
3000	Employee Benefits	29,152,842
4000	Books and Supplies	2,385,958
5000	Services and Operating Expenses	14,351,442
6000	Capital Outlay	736,490
7300	Interfund Transfers	1,500,000
8999	Intrafund Transfers	<u>1,480,112</u>
	Total Expenditures	136,622,450
7900	* Contingency / Reserves	<u>4,560,030</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 141,182,480</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
2012-2013 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Federal Income				
8160 Veterans Education Administration	\$ 6,419	\$ 5,649	\$ 7,560	\$ 9,035
8150 Student Financial Aid Administration	138,844	158,627	123,119	190,278
8130 Workforce Investment Act	904	-	-	-
8190 Other Federal Revenue / ARRA Stimulus	515,937	58,361	54	-
Total 1.0	662,104	222,637	130,733	199,313
2.0 State Income				
8611 State General Apportionment	92,887,217	99,393,406	87,886,268	88,822,867
8615 Enrollment Fee Waiver Administration	107,798	164,710	191,449	451,525
8619 Part Time Faculty Insurance & Office Hours	22,307	61,177	62,063	61,700
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8671 Homeowner Property Tax Relief	459,634	468,039	469,145	480,000
8681 State Lottery	3,745,860	3,388,628	3,412,066	3,000,000
8685 State Mandated Cost Reimb/Block Grant	-	548,390	-	695,660
Total 2.0	97,791,693	104,593,228	92,589,869	94,080,630
3.0 Local Income				
881x Property Taxes	28,277,296	25,544,667	25,030,616	25,767,815
8820 Donations	73,561	27,022	10,885	23,181
8844 Food Sales / Commissions	107,351	84,794	82,890	83,000
8849 Cosmetology / Dental Hygiene / Other Sales	93,063	105,937	93,712	96,000
8850 Lease / Rental Income	107,722	156,577	354,390	531,562
8860 Interest Income	212,138	85,283	103,560	150,000
8874 Student Enrollment Fees	8,525,348	7,434,877	7,855,743	8,663,849
8879 Transcript / Late Application Fees	92,622	106,575	109,003	109,000
8880 Non Resident Tuition	1,711,692	1,818,347	1,695,024	1,800,000
8889 Other Student Fees	92,728	364,872	126,091	151,540
8890 Other Local Revenue	106,738	140,615	44,852	50,000
Staledated Checks (Resource 0800)	51,863	62,485	76,255	52,000
Norco City Redevelopment pass-thru	56,295	49,046	31,699	35,000
ASRCC / Foundation	11,707	-	-	-
Bad Check Fees / Returned Items	2,314	1,631	1,314	1,500
Wells Fargo Bank ID Cards	69,837	43,500	23,329	50,171
Library Fines	11,932	11,410	2,958	5,000
Moving Violations	234	20,525	13,263	14,000
Culinary Academy	-	218	-	-
Total 3.0	39,604,438	36,058,381	35,655,585	37,583,618
4.0 Other Income				
8912 Sales - Obsolete Equipment	2,519	13,669	15,027	13,000
8897 Indirect Cost Recovery	476,934	481,937	517,478	500,000
Total 4.0	479,453	495,607	532,505	513,000

**Riverside Community College District
2012-2013 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5.0 Incoming Interfund Transfers				
8980 From Resource 4130	-	3,390,000	1,615,982	2,000,000
Total 5.0	<u>-</u>	<u>3,390,000</u>	<u>1,615,982</u>	<u>2,000,000</u>
Total Resource 1000 Income	<u>138,537,689</u>	<u>144,759,853</u>	<u>130,524,673</u>	<u>134,376,561</u>
6.0 Unaudited Beginning Fund Balance July 1	13,903,627	11,172,448	13,342,484	6,805,919
Total 6.0	<u>13,903,627</u>	<u>11,172,448</u>	<u>13,342,484</u>	<u>6,805,919</u>
Total Available Funds	<u>\$ 152,441,316</u>	<u>\$ 155,932,301</u>	<u>\$ 143,867,157</u>	<u>\$ 141,182,480</u>

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 26,780,842	\$ 26,628,856	\$ 25,561,338	\$ 26,092,117
1170	Instructional Release Time	394,235	400,002	379,462	336,420
1180	Regular Sabbatical Teaching	99,797	102,016	-	-
	TOTAL 1100	27,274,874	27,130,874	25,940,800	26,428,537
1218	Regular Full Time Administrator	6,647,078	6,542,874	5,985,727	5,815,869
1219	Counselors/Librarians/Release Time	5,709,845	5,603,981	5,876,837	5,673,088
	TOTAL 1200	12,356,923	12,146,855	11,862,563	11,488,957
1330	Part-Time Teaching Fall	7,017,627	7,332,088	6,574,379	6,113,939
1331	Part-Time Teaching Summer (Odd years)	1,480,326	593,540	758,190	661,527
1332	Part-Time Teaching Winter	1,343,852	1,477,171	789,230	1,263,572
1333	Part-Time Teaching Spring	6,835,950	7,099,960	6,449,932	4,905,739
1334	Part-Time Teaching Summer (Even years)	598,048	978,827	462,830	1,452,590
1335	Regular - Overload Fall	1,432,781	1,371,518	1,422,034	1,100,534
1336	Regular - Overload Summer (Even years)	980,510	1,207,720	835,487	702,962
1337	Regular - Overload Winter	1,381,910	1,476,204	1,261,326	1,140,647
1338	Regular - Overload Spring	1,392,018	1,482,592	1,418,730	1,160,543
1339	Regular - Overload Summer (Odd years)	1,301,801	848,354	980,934	898,211
1360	Substitute Instructional	300,029	275,161	191,365	191,637
1370	Instructional Stipends	138,280	149,182	142,681	161,659
1371	Large Lecture Stipends	278,739	395,216	314,743	254,053
1390	Other Teaching Unspecified	(212)	-	-	-
	TOTAL 1300	24,481,660	24,687,533	21,601,861	20,007,613
1439	Part Time - Counselors/Librarians/Overload	1,043,638	994,636	905,164	903,917
1469	Substitute Non-Instructional	77,436	9,482	2,930	12,667
1479	Department Chair Stipends	289,118	259,066	256,808	252,356
1490	Special Assignments	123,111	166,744	152,743	270,264
	TOTAL 1400	1,533,303	1,429,928	1,317,645	1,439,204
	TOTAL 1000 Series	65,646,760	65,395,190	60,722,870	59,364,311
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	589,320	497,788	413,406	394,306
2118	Full-Time Administrator	4,597,623	4,605,536	4,413,593	4,272,505
2119	Full-Time Regular / Confidential	20,301,474	20,118,179	18,751,103	17,622,973
2129	Permanent Part-Time	325,582	1,038,557	1,508,076	1,591,930
2139	Classified Hourly	1,723,780	737,356	139,959	493,092
2169	Substitutes	227,793	253,535	331,352	232,032
2190	Special Projects	24,020	18,342	36,707	14,239
	TOTAL 2100	27,789,593	27,269,292	25,594,195	24,621,077

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
2210	Full-Time Instructional Aides	1,621,480	1,616,994	1,580,102	1,397,426
2220	Permanent Part-Time Instructional Aides	201,996	278,444	395,027	523,276
2230	Part-Time Hourly Instructional Aides	466,005	255,015	77,426	153,506
2231	Coaches - Summer	61,501	49,086	42,289	49,218
2260	Substitute Instructional Aides	3,155	9,514	76,550	11,339
	TOTAL 2200	2,354,137	2,209,053	2,171,393	2,134,765
2330	Instructional Aide - Hrly	-	-	36	15,000
2331	Student Help Non-Instructional	295,195	366,549	420,558	368,095
2349	Overtime	439,310	251,698	351,319	271,207
2399	Other Non-Teaching	26,080	24,000	24,000	24,000
	TOTAL 2300	760,585	642,247	795,913	678,302
2430	Student Help Instructional	150,185	229,278	226,041	214,149
2440	Overtime - Instructional Aides	17,946	16,613	16,344	3,002
	TOTAL 2400	168,131	245,891	242,385	217,151
	TOTAL 2000 Series	31,072,446	30,366,484	28,803,886	27,651,295
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	3,912,187	3,906,048	3,659,405	3,537,603
3120	STRS - Classified	23,042	22,988	16,044	8,408
3130	STRS - Academic Non-Teaching	1,049,786	990,612	953,235	972,818
	TOTAL 3100	4,985,016	4,919,648	4,628,685	4,518,829
3210	PERS - Teachers & Aides	199,990	226,057	212,356	212,326
3220	PERS - Classified	2,443,657	2,705,510	2,586,888	2,618,065
3230	PERS - Academic Non-Teaching	91,367	120,635	115,932	123,916
	TOTAL 3200	2,735,014	3,052,202	2,915,176	2,954,307
3310	OASDI - Teachers & Aides	142,892	141,065	121,895	113,376
3315	Medicare - Teachers & Aides	745,363	747,553	694,500	685,224
3320	OASDI - Classified	1,564,452	1,558,111	1,459,383	1,416,188
3325	Medicare - Classified	404,310	396,949	373,012	360,437
3330	OASDI - Academic Non-Teaching	53,200	72,494	58,934	57,820
3335	Medicare - Academic Non-Teaching	180,995	180,384	179,843	183,015
	TOTAL 3300	3,091,213	3,096,556	2,887,566	2,816,060
3410	H & W - Teachers & Aides	5,211,976	5,589,164	5,487,703	5,461,324
3420	H & W - Classified	5,890,523	6,441,865	6,077,000	5,971,021
3430	H & W - Academic Non-Teaching	1,722,867	1,731,523	1,782,248	1,809,657
3440	H & W - Retired Employees	767,289	577,224	1,199,115	1,193,643
	TOTAL 3400	13,592,656	14,339,777	14,546,067	14,435,645

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
3510	SUI - Teachers & Aides	222,433	488,082	874,490	557,082
3520	SUI - Classified	120,258	260,095	479,406	391,682
3530	SUI - Academic Non-Teaching	58,603	127,180	239,220	201,711
	TOTAL 3500	401,294	875,357	1,593,116	1,150,475
3610	WC - Teachers & Aides	729,659	852,339	784,159	1,117,250
3620	WC - Classified	370,745	439,413	413,170	579,363
3630	WC - Academic Non-Teaching	181,240	214,030	205,513	296,057
	TOTAL 3600	1,281,644	1,505,782	1,402,842	1,992,670
3900	Other - Retired Emp. Holding Acct	11,835	(3,882)	1,865	-
3910	Other - Teachers & Aides	5,607	15	(2,153)	-
3920	Other - Classified	67,958	(5,756)	26,775	-
3930	Other - Academic Non-Teaching	460,511	795,486	1,745,632	1,284,856
	TOTAL 3900	545,912	785,864	1,772,119	1,284,856
	TOTAL 3000 Series	26,632,749	28,575,184	29,745,571	29,152,842
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	21,200	73,377	5,801	33,185
	TOTAL 4200	21,200	73,377	5,801	33,185
4320	Instructional Supplies	109,665	66,032	77,963	70,391
4330	Periodicals/Magazines	132,620	193,022	96,368	126,344
4350/4351	Instructional Media Materials	20,106	13,109	2,539	59,354
4360	Tests	19,431	12,795	85,294	16,975
4370	Commencement Supplies	187	1,894	2,352	925
	TOTAL 4300	282,009	286,852	264,516	273,989
4510	Maintenance Supplies	3,488	67,984	56,943	96,883
4520	Custodial Supplies	255,729	268,559	277,151	282,305
4530	Grounds Supplies	95,947	70,922	83,511	86,792
4540	Health Supplies	6,250	16,622	16,994	20,300
4555	Copying & Printing	194,875	172,004	157,308	247,121
4575	Software < \$200	13,262	11,615	5,882	35,591
4580	Theater Supplies	22,384	38,541	13,371	33,678
4590	Office & Other Supplies	586,020	582,005	545,526	815,206
4591	Purchase / Cost of Goods Sold	(39,313)	(44,543)	(947)	-
	TOTAL 4500	1,138,642	1,183,710	1,155,738	1,617,876
4630	Tires and Tubes	563	350	1,116	378
4644	Repair Parts	200,559	225,911	247,806	276,702
4690	Transportation Supplies	97,243	101,024	114,810	91,178
	TOTAL 4600	298,365	327,284	363,732	368,258

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
4710	Food	91,461	85,396	78,178	76,900
4791	Paper Products	10,937	6,138	9,664	8,338
4792	Cleaning Supplies	10,943	12,282	6,401	6,486
4793	Kitchen Expendables	1,021	1,440	875	926
	TOTAL 4700	114,362	105,256	95,117	92,650
	TOTAL 4000 Series	1,854,578	1,976,479	1,884,903	2,385,958
<u>Services and Operating Expenditures</u>					
5045	Postage	259,262	169,405	147,514	188,965
	TOTAL 5000	259,262	169,405	147,514	188,965
5110	Consultants	372,552	487,752	543,906	889,557
5120	Lecturers	6,646	4,875	7,700	11,556
5130	Doctors/Nurses	2,950	-	-	6,162
5151	Temporary Services	30,040	1,500	14,534	9,445
5192	Scouting	21,408	12,864	4,839	25,422
5195	Entry Fees	28,996	19,267	20,812	10,663
5198	Professional Services	849,746	853,356	867,456	510,716
	TOTAL 5100	1,312,338	1,379,615	1,459,246	1,463,521
5210	Mileage	59,023	60,812	55,860	68,126
5211	Meeting Expense	12,839	17,493	14,822	17,331
5219	Other Travel Expenses	164,098	163,216	125,047	121,951
5220	Conference Expenses	141,402	122,438	138,595	318,530
5250	Travel Expense - Candidates	-	6,285	7,964	10,400
	TOTAL 5200	377,362	370,244	342,288	536,338
5310/5320	Memberships / Dues	206,920	220,374	181,255	218,600
	TOTAL 5300	206,920	220,374	181,255	218,600
5410	Fire & Theft Insurance	105,770	-	108,909	109,696
5420	Liability and Claims	609,200	19,598	14,827	21,374
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	27,475	41,070	72,817	72,817
	TOTAL 5400	742,445	60,668	196,553	204,416
5510	Natural Gas	134,888	154,559	156,856	174,898
5520	Electricity	2,156,504	2,265,414	2,398,329	2,582,671
5530	Water	306,963	300,905	334,610	343,748
5540	Telephone	236,285	173,506	174,725	192,979
5541	Cellular Telephone	199,910	161,632	142,920	134,000
5550	Laundry & Cleaning	13,852	9,352	8,990	12,815
5560	Towel Service	7,699	9,158	9,055	10,249
5570	Waste Disposal	153,137	145,359	136,163	161,571
	TOTAL 5500	3,209,237	3,219,884	3,361,649	3,612,931

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5610	County and Other Contracts	184,325	201,834	163,860	204,000
5621	Printing - Catalog	11,152	(2,363)	314	1,500
5622	Printing - Class Schedule	98,627	61,414	9,773	38,005
5630	Rents and Leases	1,484,802	1,573,578	1,413,896	1,293,471
5633	Scenery and Costume Rentals	1,277	2,670	4,210	5,000
5644	Repairs	1,119,869	1,210,233	1,254,628	1,362,820
5649	Computer Software Maintenance/Lic	1,382,007	1,413,958	1,380,531	1,565,461
5650	Transportation Contracts	44,583	332,302	37,371	56,619
	TOTAL 5600	4,326,642	4,793,625	4,264,582	4,526,876
5710	Audit	91,792	92,496	78,680	82,491
5720	Elections	-	589,333	-	300,000
5730	Legal	368,034	331,897	291,620	369,625
5740	Advertising	111,358	133,482	128,881	197,814
5790	Licenses, Permits, and Other Fees	261,265	378,470	428,402	455,690
	TOTAL 5700	832,449	1,525,679	927,583	1,405,620
5820	Interest/TRAN Expense	36,109	164,595	176,667	35,364
5830	Surveys	8,300	-	408	-
5840	Physicals	11,597	9,058	6,572	11,158
5850	Fingerprints	17,124	17,368	13,287	32,024
5855	Pre-employment Testing	425	250	125	581
5890	Outside Services and Operating Costs	344,554	1,437,963	542,315	961,288
5892	Bank Charges	199,632	189,144	171,770	190,850
5899	Budget Augmentation Holding	(1,284)	-	-	962,910
	TOTAL 5800	616,458	1,818,378	911,144	2,194,175
	TOTAL 5000 Series	11,883,114	13,557,871	11,791,813	14,351,442
Capital Outlay					
Site and Site Improvement					
6122	Engineering	15,086	-	-	14,660
6123	Architect's Fee	1,213	500	-	4,658
6124	Testing	-	-	-	18,000
6126	Construction Contract	22,939	52,547	-	-
6127	Fixtures and Fixed Equipment	20,517	13,366	23,426	5,369
6128	Inspection	-	167	-	-
6129	Other Site Improvement	35,713	131	2,700	131
	TOTAL 6100	95,468	66,711	26,126	42,818
Buildings					
6213	Architect's Fee	75,500	-	3,930	-
6217	Fixtures & Fixed Equipment	133	-	-	-
6223	Architects Fee	22,078	(750)	-	43,891
6224	Testing	-	4,400	-	31,800
6226	Remodel Projects	245,805	44,568	24,423	96,594
6227	Fixtures & Fixed Equipment	93,762	47,340	43,052	-
6229	Other	2,612	-	389	-
	TOTAL 6200	439,890	95,558	71,794	172,285

**Riverside Community College District
2012 - 2013 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Library Books					
6310	Library Collection-Books & Materials	28,499	44,655	15,096	21,213
	TOTAL 6300	28,499	44,655	15,096	21,213
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	119,697	199,645	207,040	315,384
6482	Equipment Addt'l > \$5,000	79,147	92,004	255,674	73,530
6483/6491	Equipment Replc \$200 to \$4,999	19,704	1,400	3,227	16,422
6484/6492	Equipment Replc > \$5,000	40,104	-	-	11,016
6485	Comp Equip Addt'l \$200 to \$4,999	108,015	256,089	211,235	17,146
6486	Comp Equip Addt'l > \$5,000	15,814	89,084	12,587	12,368
6487/6495	Comp Equip Replc \$200 to \$4,999	25,889	2,999	3,568	54,308
6488/6496	Comp Equip Replc > \$5,000	-	-	-	-
	TOTAL 6400	408,369	641,221	693,331	500,174
	TOTAL 6000 Series	972,227	848,145	806,346	736,490
Interfund Transfers					
7300	Interfund Transfers				
	To Resource 3300	372,761	-	-	-
	To Resource 4130	-	-	678,000	-
	To Resource 6100	250,000	250,000	250,000	1,500,000
	TOTAL 7300	622,761	250,000	928,000	1,500,000
	TOTAL 7000 Series	622,761	250,000	928,000	1,500,000
Intrafund Transfers Out / (In)					
8999	To Resource 1090 - Performance Riverside	193,257	-	730,982	-
	From Resource 1110 - Bookstore	(303,000)	(247,943)	(160,165)	(250,000)
	To (From) Resource 1190:				
	DSP&S SPP 180	654,220	665,157	665,157	665,157
	Instructional Equipment Match SPP 075	9,002	13,002	-	-
	Fed Wrk Stdy - SPP 300/304	175,303	188,189	197,302	365,798
	ARRA Federal Stimulus Backfill	454,608	58,361	-	-
	General Fund Backfill	1,319,977	1,068,932	944,573	699,157
	TOTAL 8999	2,503,367	1,745,699	2,377,849	1,480,112
	TOTAL 8900 Series	2,503,367	1,745,699	2,377,849	1,480,112
	Resource 1000 Expenditures	141,188,000	142,715,052	137,061,239	136,622,450
Contingency/Fund Balance					
	Unrestricted Reserve	10,353,316	12,317,249	5,905,919	3,660,030
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	11,253,316	13,217,249	6,805,919	4,560,030
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 152,441,316	\$ 155,932,301	\$ 143,867,157	\$ 141,182,480

**Riverside Community College District
2012 - 2013 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>
<u>Academic Salaries</u>						
Total 1100	\$ 5,143,662	\$ 4,996,789	\$ 16,288,086	\$ -	\$ -	\$ 26,428,537
Total 1200	2,263,347	2,341,168	4,807,251	1,197,211	879,980	11,488,957
Total 1300	5,929,927	3,685,333	10,392,353	-	-	20,007,613
Total 1400	<u>347,462</u>	<u>371,650</u>	<u>622,893</u>	<u>61,714</u>	<u>35,485</u>	<u>1,439,204</u>
Total 1000 Series	\$ <u>13,684,398</u>	\$ <u>11,394,940</u>	\$ <u>32,110,583</u>	\$ <u>1,258,925</u>	\$ <u>915,465</u>	\$ <u>59,364,311</u>
<u>Classified Salaries</u>						
Total 2100	\$ 3,616,193	\$ 2,918,707	\$ 8,783,180	\$ 8,838,316	\$ 464,681	\$ 24,621,077
Total 2200	277,504	341,732	1,515,529	-	-	2,134,765
Total 2300	57,954	83,530	393,150	117,321	26,347	678,302
Total 2400	<u>35,243</u>	<u>22,796</u>	<u>159,112</u>	<u>-</u>	<u>-</u>	<u>217,151</u>
Total 2000 Series	\$ <u>3,986,894</u>	\$ <u>3,366,765</u>	\$ <u>10,850,971</u>	\$ <u>8,955,637</u>	\$ <u>491,028</u>	\$ <u>27,651,295</u>
<u>Employee Benefits</u>						
Total 3100	\$ 1,062,491	\$ 845,324	\$ 2,456,881	\$ 93,590	\$ 60,543	\$ 4,518,829
Total 3200	405,173	396,825	1,097,688	985,893	68,728	2,954,307
Total 3300	474,015	427,045	1,193,378	669,701	51,921	2,816,060
Total 3400	2,427,234	2,369,281	6,746,538	2,660,847	231,745	14,435,645
Total 3500	234,434	195,856	565,347	136,434	18,404	1,150,475
Total 3600	404,677	338,043	983,828	233,912	32,210	1,992,670
Total 3900	<u>145,557</u>	<u>199,077</u>	<u>660,481</u>	<u>279,741</u>	<u>-</u>	<u>1,284,856</u>
Total 3000 Series	\$ <u>5,153,581</u>	\$ <u>4,771,451</u>	\$ <u>13,704,141</u>	\$ <u>5,060,118</u>	\$ <u>463,551</u>	\$ <u>29,152,842</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,250	\$ 7,396	\$ 14,253	\$ 7,896	\$ 1,390	\$ 33,185
Total 4300	128,555	39,884	95,206	7,366	2,978	273,989
Total 4500	183,861	211,158	839,157	330,294	53,406	1,617,876
Total 4600	49,630	47,246	255,511	15,871	-	368,258
Total 4700	<u>-</u>	<u>-</u>	<u>92,650</u>	<u>-</u>	<u>-</u>	<u>92,650</u>
Total 4000 Series	\$ <u>364,296</u>	\$ <u>305,684</u>	\$ <u>1,296,777</u>	\$ <u>361,427</u>	\$ <u>57,774</u>	\$ <u>2,385,958</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 492	\$ 422	\$ 17,720	\$ 168,171	\$ 2,160	\$ 188,965
Total 5100	410,478	92,931	222,804	478,056	259,252	1,463,521
Total 5200	48,967	20,614	266,754	128,897	71,106	536,338
Total 5300	42,027	17,896	67,500	10,558	80,619	218,600
Total 5400	13,671	-	81,049	109,696	-	204,416
Total 5500	586,077	664,577	2,148,044	138,599	75,634	3,612,931
Total 5600	1,036,045	307,056	1,067,568	2,092,224	23,983	4,526,876
Total 5700	121,188	5,630	92,951	463,285	722,566	1,405,620
Total 5800	<u>292,209</u>	<u>511,127</u>	<u>1,006,723</u>	<u>250,241</u>	<u>133,875</u>	<u>2,194,175</u>
Total 5000 Series	\$ <u>2,551,154</u>	\$ <u>1,620,253</u>	\$ <u>4,971,113</u>	\$ <u>3,839,727</u>	\$ <u>1,369,195</u>	\$ <u>14,351,442</u>
<u>Capital Outlay</u>						
Total 6100	\$ -	\$ 5,500	\$ -	\$ 37,318	\$ -	\$ 42,818
Total 6200	-	4,069	-	75,691	92,525	172,285
Total 6300	-	21,213	-	-	-	21,213
Total 6400	<u>2,360</u>	<u>42,528</u>	<u>36,020</u>	<u>118,718</u>	<u>300,548</u>	<u>500,174</u>
Total 6000 Series	\$ <u>2,360</u>	\$ <u>73,310</u>	\$ <u>36,020</u>	\$ <u>231,727</u>	\$ <u>393,073</u>	\$ <u>736,490</u>
Resource 1000 Expenditures	\$ <u>25,742,683</u>	\$ <u>21,532,403</u>	\$ <u>62,969,605</u>	\$ <u>19,707,561</u>	\$ <u>3,690,086</u>	\$ <u>133,642,338</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 644,289
Local Income	<u>2,594,061</u>
Total Available Funds (TAF)	<u>\$ 3,238,350</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,532,626
3000	Employee Benefits	588,815
4000	Books and Supplies	49,000
5000	Services and Operating Expenses	631,040
6000	Capital Outlay	<u>196,000</u>
	Total Expenditures	2,997,481
7900	* Contingency / Reserves	<u>240,869</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,238,350</u>

* 5% Contingency reserve calculated from TAF equals \$161,918

**Riverside Community College District
2012-2013 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,115,728	\$ 2,143,262	\$ 2,284,758	\$ 2,581,256
8850 Rents & Leases	4,207	1,718	7,321	7,321
8860 Interest	10,708	7,700	5,484	5,484
Total 1.0	<u>2,130,642</u>	<u>2,152,680</u>	<u>2,297,564</u>	<u>2,594,061</u>
2.0 Beginning Fund Balance July 1	306,710	627,305	749,233	644,289
Total 2.0	<u>306,710</u>	<u>627,305</u>	<u>749,233</u>	<u>644,289</u>
Total Available Funds	<u><u>\$ 2,437,352</u></u>	<u><u>\$ 2,779,985</u></u>	<u><u>\$ 3,046,797</u></u>	<u><u>\$ 3,238,350</u></u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 97,194	\$ 101,551	\$ 147,043	\$ 201,038
2118	Full-Time Administrator	59,713	63,199	64,789	92,215
2119	Full-Time Classified	579,347	571,052	594,430	904,777
2129	Permanent Part-Time	33,794	36,477	86,956	104,596
2139	Part-Time Hourly as Needed	190,511	172,835	70,027	100,000
2169	Substitutes	-	5,819	20,088	-
	Total 2100	960,558	950,934	983,333	1,402,626
2331	Student Help Non-Instructional	11,272	2,580	-	-
2349	Classified Overtime	100,394	125,313	148,191	130,000
	Total 2300	111,666	127,893	148,191	130,000
	Total 2000 Series	1,072,224	1,078,827	1,131,524	1,532,626
<u>Employee Benefits</u>					
3220	PERS - Classified	75,617	82,001	92,418	140,117
	Total 3200	75,617	82,001	92,418	140,117
3310	OASDI - Teachers & Aides	-	4	-	-
3315	Medicare - Teachers & Aides	-	1	-	-
3320	OASDHI - Classified	53,964	54,436	60,370	83,211
3325	Medicare - Classified	15,321	15,536	16,475	22,224
	Total 3300	69,285	69,977	76,846	105,435
3420	H&W Classified	171,761	185,091	205,924	291,308
	Total 3400	171,761	185,091	205,924	291,308
3510	SUI - Teachers & Aides	-	1	-	-
3520	SUI - Classified	3,249	7,923	18,281	16,858
	Total 3500	3,249	7,924	18,281	16,858
3610	WC - Teachers & Aides	-	1	-	-
3620	WC - Classified	13,828	16,522	17,494	35,097
	Total 3600	13,828	16,523	17,494	35,097
3920	Other - Classified	1,504	690	852	-
	Total 3900	1,504	690	852	-
	Total 3000 Series	335,245	362,206	411,814	588,815
<u>Books and Supplies</u>					
4555	Copying & Printing	3,726	5,620	2,684	3,000
4575	Software < \$200	-	-	54	-
4590	Office & Other Supplies	21,726	21,331	20,611	21,000
	Total 4500	25,452	26,951	23,348	24,000
4644	Repair Supplies	2,181	3,589	441	2,200

**Riverside Community College District
2012-2013 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
4690	Transportation Supplies	11,669	17,603	21,546	22,800
	Total 4600	13,850	21,192	21,987	25,000
	Total 4000 Series	39,302	48,143	45,336	49,000
<u>Services and Operating Expenditures</u>					
5045	Postage	444	223	1,000	650
	Total 5000	444	223	1,000	650
5210	Mileage	122	7	-	50
5211	Meeting Expenses	250	-	-	-
5220	Conferences	184	748	1,085	1,000
	Total 5200	556	754	1,085	1,050
5310	Memberships	300	180	50	100
	Total 5300	300	180	50	100
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	4,780	3,221	4,309	4,470
5541	Cellular Telephone	19,244	19,984	11,155	15,000
5550	Laundry & Cleaning	1,935	1,699	2,450	2,000
	Total 5500	141,159	140,104	133,114	136,670
5630	Rents and Leases	539	839	1,520	865
5644	Repairs	18,189	34,119	37,785	29,470
5649	Computer Software Maintenance/Lic	375	4,130	4,229	500
5650	Transportation Contracts	-	-	263,164	262,000
5691	Governmental Fees	98,032	86,702	78,226	85,000
	Total 5600	117,135	125,790	384,923	377,835
5730	Legal	1,200	1,400	-	1,000
5740	Advertising	-	121	36	-
5790	Other Legal Expense	9,493	644	609	2,000
	Total 5700	10,693	2,165	645	3,000
5850	Fingerprints	66	-	-	-
5855	Pre-employment Testing	425	250	125	500
5890	Outside Services and Operating Costs	25,530	52,137	157,852	107,735
5892	Bank Charges	2,829	2,973	3,373	3,500
	Total 5800	28,850	55,360	161,350	111,735
	Total 5000 Series	299,137	324,576	682,168	631,040

**Riverside Community College District
2012-2013 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Capital Outlay					
Site and Site Improvements					
6123	Architect's Fee	-	963	-	-
6126	Construction Contract	56,804	118,005	74,586	176,000
6127	Fixtures and Fixed Equipment	-	-	4,136	-
6129	Other Site Improvement	1,649	-	3,345	-
	Total 6100	58,453	118,967	82,067	176,000
Buildings					
6227	Fixtures & Fixed Equipment	-	1,370	-	-
	Total 6200	-	1,370	-	-
Equipment					
6481	Equipment Addtl \$200 to \$4,999	3,292	16,597	3,574	20,000
6482	Equipment Addtl > \$5,000	-	63,654	36,254	-
6483/6491	Equipment Replc \$200 to \$4,999	1,877	-	-	-
6485	Comp Equip Addtl \$200 to \$4,999	518	16,414	9,770	-
	TOTAL 6400	5,686	96,665	49,599	20,000
	Total 6000 Series	64,139	217,002	131,666	196,000
	Total Expenditures	1,810,048	2,030,752	2,402,508	2,997,481
Contingency/Fund Balance					
7925	Restricted	627,305	749,233	644,289	240,869
	Total 7900	627,305	749,233	644,289	240,869
	Total 7000 Series	627,305	749,233	644,289	240,869
Total Resource 1050					
Expenditures/Contingency/Fund Balance		\$ 2,437,352	\$ 2,779,985	\$ 3,046,797	\$ 3,238,350

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 1,960,089
Local Income	<u>1,325,872</u>
Total Available Funds (TAF)	<u>\$ 3,285,961</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 332,035
2000	Classified Salaries	681,894
3000	Employee Benefits	235,167
4000	Books and Supplies	106,305
5000	Services and Operating Expenses	328,309
6000	Capital Outlay	<u>46,786</u>
	Total Expenditures	1,730,496
7900	* Contingency / Reserves	<u>1,555,465</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,285,961</u>

* 5% Contingency reserve calculated from TAF equals \$164,298

**Riverside Community College District
2012-2013 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8876 Health Fees	\$ 1,490,402	\$ 1,390,769	\$ 1,141,461	\$ 1,209,949
8890 Lab Tests / Rx	126,115	118,297	101,923	101,923
8860 Interest	39,530	19,943	14,311	14,000
Total 1.0	<u>1,656,047</u>	<u>1,529,009</u>	<u>1,257,695</u>	<u>1,325,872</u>
2.0 Beginning Fund Balance July 1	<u>1,673,008</u>	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>
Total 2.0	<u>1,673,008</u>	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>
Total Available Funds	<u>\$ 3,329,056</u>	<u>\$ 3,551,749</u>	<u>\$ 3,428,151</u>	<u>\$ 3,285,961</u>

Riverside Community College District
2012-2013 Final Budget
Resource 1070 - Student Health Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 193,490	\$ 301,839	\$ 288,146	\$ 329,035
	Total 1200	193,490	301,839	288,146	329,035
1439	Part-Time Non-Instructional	63,566	19,675	1,730	3,000
	Total 1400	63,566	19,675	1,730	3,000
	Total 1000 Series	257,056	321,514	289,876	332,035
Classified Salaries					
2117	Full-Time Supervisor	178,368	82,511	88,725	89,350
2118	Full-Time Classified Administrator	-	53,333	78,000	85,000
2119	Full-Time Classified	119,378	90,172	97,941	148,054
2129	Permanent Part-Time	-	7,876	62,896	65,944
2139	Part-Time Hourly as Needed	242,726	209,362	233,097	280,546
2169	Substitutes	-	-	3,437	4,000
	Total 2100	540,472	443,255	564,096	672,894
2331	Student Help Non-Instructional	5,588	405	1,948	8,000
2349	Overtime	65	150	879	1,000
	Total 2300	5,653	555	2,827	9,000
	Total 2000 Series	546,126	443,810	566,923	681,894
Employee Benefits					
3120	STRS - Classified	7,339	-	-	-
3130	STRS - Academic Non-Teaching	21,213	26,256	24,168	27,393
	Total 3100	28,553	26,256	24,168	27,393
3220	PERS - Classified	20,604	20,094	24,578	29,215
	Total 3200	20,604	20,094	24,578	29,215
3320	OASDHI - Classified	13,172	11,606	13,930	15,927
3325	Medicare - Classified	7,840	6,463	8,174	9,772
3335	Medicare - Academic Non-Teaching	3,728	4,617	4,246	4,815
	Total 3300	24,740	22,686	26,350	30,514
3420	H&W - Classified	66,443	45,233	41,415	62,082
3430	H&W - Academic Non-Teaching	29,732	46,044	48,703	51,679
	Total 3400	96,175	91,277	90,119	113,761
3520	SUI - Classified	1,755	3,321	8,950	7,412
3530	SUI - Academic Non-Teaching	804	2,294	4,714	3,652
	Total 3500	2,559	5,615	13,664	11,064
3620	WC - Classified	7,221	7,017	8,911	15,616
3630	WC - Academic Non-Teaching	3,373	4,999	4,597	7,604
	Total 3600	10,594	12,016	13,508	23,220

Riverside Community College District
2012-2013 Final Budget
Resource 1070 - Student Health Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
3920	Other - Classified	34	(580)	134	-
3930	Other - Academic Non-Teaching	(8)	402	(377)	-
	Total 3900	26	(179)	(243)	-
	Total 3000 Series	183,250	177,765	192,143	235,167
<u>Books and Supplies</u>					
4230	Reference Books	349	688	-	-
	Total 4200	349	688	-	-
4330	Periodicals/Magazines	-	88	1,002	1,210
4351	Instructional Media	436	163	-	-
	Total 4300	436	251	1,002	1,210
4540	Health Supplies	76,234	85,250	62,544	70,000
4555	Copying and Printing	1,255	1,299	803	1,500
4590	Office & Other Supplies	22,748	32,817	27,744	31,795
	Total 4500	100,236	119,366	91,090	103,295
4644	Repair Parts	-	254	274	300
	Total 4600	-	254	274	300
4710	Food	499	302	1,478	1,500
	Total 4700	499	302	1,478	1,500
	Total 4000 Series	101,521	120,862	93,844	106,305
<u>Services and Operating Expenses</u>					
5045	Postage	208	287	201	300
	Total 5000	208	287	201	300
5130	Doctors/Nurses	45,906	71,969	51,031	70,000
5198	Professional Services	33,091	20,709	19,151	39,305
	Total 5100	78,997	92,678	70,182	109,305
5210	Mileage	223	242	138	300
5220	Conferences	5,132	6,019	3,902	5,000
	Total 5200	5,355	6,261	4,040	5,300
5310	Memberships	1,874	2,334	675	707
	Total 5300	1,874	2,334	675	707
5440	Student Insurance	46,783	69,680	116,347	116,347
	Total 5400	46,783	69,680	116,347	116,347
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	2,536	4,201	3,156	4,000
5550	Laundry and Cleaning	-	-	36	300
5570	Waste Disposal	3,488	5,868	1,225	3,700
	Total 5500	8,724	12,768	7,118	10,700
5644	Repairs/Repair Supplies	1,098	467	55	500

**Riverside Community College District
2012-2013 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5649	Computer Software Maintenance/Lic	7,695	8,255	7,708	9,000
	Total 5600	8,793	8,722	7,763	9,500
5790	Other Legal Expense	-	250	150	150
	Total 5700	-	250	150	150
5890	Outside Services and Operating Costs	20,306	44,946	35,875	51,000
5892	Bank Charges	23,749	25,972	24,781	25,000
	Total 5800 Other Services	44,055	70,918	60,656	76,000
	Total 5000 Series	194,789	263,898	267,132	328,309
<u>Capital Outlay</u>					
Buildings					
6223	Architect's Fees	12,526	-	-	-
6226	Remodel Projects	-	1,138	-	-
6227	Fixtures and Fixed Equipment	1,750	3,687	8,282	-
	Total 6200	14,276	4,825	8,282	-
Equipment					
6481	Equipment Add'l \$200 to \$4,999	7,051	18,992	19,382	28,786
6482	Equipment Add'l > \$5,000	-	15,615	17,238	-
6485	Comp Equip Add'l \$200 to \$4,999	2,247	6,685	13,242	18,000
6486	Computer Equip Add'l >\$5,000	-	7,326	-	-
	TOTAL 6400	9,298	48,619	49,863	46,786
	Total 6000 Series	23,574	53,444	58,145	46,786
	Total Expenditures	1,306,315	1,381,293	1,468,062	1,730,496
<u>Contingency/Fund Balance</u>					
7924	Restricted	2,022,740	2,170,456	1,960,089	1,555,465
	Total 7900	2,022,740	2,170,456	1,960,089	1,555,465
	Total 7000 Series	2,022,740	2,170,456	1,960,089	1,555,465
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,329,056	\$ 3,551,749	\$ 3,428,151	\$ 3,285,961

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ (49,063)
Local Income	<u>657,416</u>
Total Available Funds (TAF)	<u>\$ 608,353</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,272
2000	Classified Salaries	229,313
3000	Employee Benefits	58,594
4000	Books and Supplies	2,300
5000	Services and Operating Expenses	<u>330,775</u>
	Total Expenditures	625,254
7900	* Contingency / Reserves / (Deficit)	<u>(16,901)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ 608,353</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8860 Interest Income	\$ 837	\$ 231	\$ 38	\$ 100
8872 Community Activities Program Fees	765,544	901,696	581,377	657,316
8890 Other Local Revenue	-	-	1,971	-
Total 1.0	<u>766,381</u>	<u>901,927</u>	<u>583,386</u>	<u>657,416</u>
2.0 Beginning Fund Balance July 1	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>(49,063)</u>
Total 2.0	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>(49,063)</u>
Total Available Funds	<u>\$ 705,041</u>	<u>\$ 811,237</u>	<u>\$ 536,362</u>	<u>\$ 608,353</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Academic Salaries					
1218	Regular FT Administrator	\$ 4,300	\$ 4,169	\$ 4,197	\$ 4,272
	Total 1200	4,300	4,169	4,197	4,272
	Total 1000 Series	4,300	4,169	4,197	4,272
Classified Salaries					
2117	Classified Salary F/T Supervisor	55,632	62,850	61,546	65,385
2119	Classified Salary F/T	86,561	73,695	41,790	38,928
2139	Classified Salary Hourly	153	-	-	-
2169	Substitutes	-	3,235	-	-
	Total 2100	142,345	139,779	103,336	104,313
2331	Student Help	-	-	110	-
2349	Classified Salary OT Other	-	2,205	96	-
2399	Classified Salary Non-teaching Hrly	159,156	214,574	125,640	125,000
	Total 2300	159,156	216,779	125,846	125,000
	Total 2000 Series	301,501	356,558	229,182	229,313
Employee Benefits					
3120	STRS Classified Employees	(723)	549	(549)	-
3130	STRS Other Academic Employees	352	352	345	352
	Total 3100	(370)	901	(204)	352
3220	PERS - Classified Employee	13,579	15,270	11,133	11,909
	Total 3200	13,579	15,270	11,133	11,909
3320	OASDHI - Classified Employees	8,967	8,218	6,354	6,467
3325	Medicare Classified Employees	4,308	5,059	3,309	3,325
3335	Medicare Non-teaching Academic	62	62	61	62
	Total 3300	13,337	13,340	9,724	9,854
3420	H&W Classified Employees	41,464	42,705	26,236	28,078
3430	H&W Non-teaching Academic	417	455	494	483
	Total 3400	41,881	43,160	26,730	28,561
3520	SUI Classified Employees	1,048	3,183	3,608	2,522
3530	SUI Non-teaching Academic	13	31	67	47
	Total 3500	1,061	3,214	3,675	2,569
3620	Work Comp Classified Employees	4,007	5,741	3,605	5,251
3630	Work Comp Non-tching Academic	56	67	66	98
	Total 3600	4,063	5,808	3,671	5,349
3920	Othr Benefits Classified Employees	534	(168)	(98)	-
3930	Othr Benefits Academic Employees	4	(12)	1	-
	Total 3900	537	(180)	(97)	-

**Riverside Community College District
2012-2013 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
	Total 3000 Series	<u>74,089</u>	<u>81,513</u>	<u>54,632</u>	<u>58,594</u>
<u>Books and Supplies</u>					
4320	Instructional Supplies	940	-	-	-
	Total 4300	<u>940</u>	<u>-</u>	<u>-</u>	<u>-</u>
4555	Copying and Printing	799	187	120	200
4590	Office/Other Supplies	2,957	4,791	1,515	1,900
	Total 4500	<u>3,756</u>	<u>4,978</u>	<u>1,635</u>	<u>2,100</u>
4644	Repair Parts	-	184	-	200
	Total 4600	<u>-</u>	<u>184</u>	<u>-</u>	<u>200</u>
	Total 4000 Series	<u>4,696</u>	<u>5,162</u>	<u>1,635</u>	<u>2,300</u>
<u>Services and Operating Expenses</u>					
5045	Postage	19,809	19,775	25,007	32,400
	Total 5000	<u>19,809</u>	<u>19,775</u>	<u>25,007</u>	<u>32,400</u>
5198	Professional Services	289,662	301,124	191,393	195,000
	Total 5100	<u>289,662</u>	<u>301,124</u>	<u>191,393</u>	<u>195,000</u>
5310	Memberships	655	706	655	655
	Total 5300	<u>655</u>	<u>706</u>	<u>655</u>	<u>655</u>
5510	Natural Gas	1,400	1,400	1,100	1,200
5520	Electricity	600	1,664	2,191	2,191
5530	Water	-	431	203	203
5570	Waste Disposal	-	121	126	126
	Total 5500	<u>2,000</u>	<u>3,617</u>	<u>3,620</u>	<u>3,720</u>
5622	Class Schedule Printing	56,893	40,465	39,401	48,666
5630	Rents & Leases	5,000	13,559	4,105	7,000
5649	Computer Software Maintenance/Lic	9,000	10,036	10,000	11,334
	Total 5600	<u>70,893</u>	<u>64,060</u>	<u>53,506</u>	<u>67,000</u>
5740	Advertising	2,048	1,598	-	10,000
	Total 5700	<u>2,048</u>	<u>1,598</u>	<u>-</u>	<u>10,000</u>
5890	Outside Services and Operating Costs	15,520	10,400	14,400	14,400
5892	Bank Card Charges	10,557	9,579	7,198	7,600
	Total 5800	<u>26,077</u>	<u>19,979</u>	<u>21,598</u>	<u>22,000</u>
	Total 5000 Series	<u>411,145</u>	<u>410,859</u>	<u>295,779</u>	<u>330,775</u>
	Total Expenditures	<u>795,731</u>	<u>858,260</u>	<u>585,425</u>	<u>625,254</u>

Contingency/Fund Balance

**Riverside Community College District
2012-2013 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
7910	Unrestricted	(90,690)	(47,023)	(49,063)	(16,901)
	Total 7900	(90,690)	(47,023)	(49,063)	(16,901)
	Total 7000 Series	(90,690)	(47,023)	(49,063)	(16,901)
Total Resource 1080					
Expenditures/Contingency/Fund Balance		\$ 705,041	\$ 811,237	\$ 536,362	\$ 608,353

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ (269,707)
Local Income	<u>735,931</u>
Total Available Funds (TAF)	<u>\$ 466,224</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 262,398
3000	Employee Benefits	110,605
4000	Books and Supplies	18,749
5000	Services and Operating Expenses	<u>343,600</u>
	Total Expenditures	735,352
7900	Contingency / Reserves / (Deficit)	<u>(269,128)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 466,224</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 10,000	\$ -	\$ -	\$ -
Total 1.0	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8820 Donations	50,000	184,000	5,250	125,901
8848 Box Office Receipts	593,753	640,113	578,838	595,000
8860 Interest Income	79	88	29	30
8890 Other Local Income	26,057	21,872	10,963	15,000
Total 2.0	<u>669,889</u>	<u>846,073</u>	<u>595,080</u>	<u>735,931</u>
3.0 Incoming Transfer				
8999 From Resource 1000	193,257	-	730,982	-
Total 3.0	<u>193,257</u>	<u>-</u>	<u>730,982</u>	<u>-</u>
4.0 Beginning Balance July 1				
Total 4.0	<u>(768,842)</u>	<u>(755,982)</u>	<u>(784,316)</u>	<u>(269,707)</u>
Total Available Funds	<u>\$ 104,304</u>	<u>\$ 90,091</u>	<u>\$ 541,746</u>	<u>\$ 466,224</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 62,372	\$ 64,058	\$ 69,261	\$ 74,518
2119	Classified Full Time	186,353	191,604	165,471	125,400
2129	Permanent Part-Time	-	-	32,169	31,980
2139	Classified Hourly	43,287	40,334	28,264	30,000
2190	Special Projects	19,434	18,374	11,400	-
	Total 2100	311,446	314,369	306,565	261,898
2349	Classified Overtime	916	5,103	11,448	500
	Total 2300	916	5,103	11,448	500
	Total 2000 Series	312,362	319,472	318,013	262,398
<u>Employee Benefits</u>					
3220	PERS Classified Employee	23,911	27,483	26,513	26,318
	Total 3200	23,911	27,483	26,513	26,318
3320	OASDHI Classified Employee	16,489	17,069	16,079	14,409
3325	Medicare Classified Employee	4,475	4,565	4,444	3,805
	Total 3300	20,964	21,634	20,523	18,214
3420	H&W Classified Employee	61,224	66,114	71,981	57,178
	Total 3400	61,224	66,114	71,981	57,178
3520	SUI Classified Employee	954	2,295	4,957	2,886
	Total 3500	954	2,295	4,957	2,886
3620	Work Comp Classified Employee	4,070	4,968	4,843	6,009
	Total 3600	4,070	4,968	4,843	6,009
3920	Other Benefits Classified Employee	1,401	275	1,149	-
	Total 3900	1,401	275	1,149	-
	Total 3000 Series	112,526	122,770	129,966	110,605
<u>Books and Supplies</u>					
4555	Copying and Printing	13,816	14,966	11,392	12,000
4580	Theater Supplies	8,954	13,078	6,309	6,000
4590	Office/Other Supplies	2,318	1,087	1,320	749
	Total 4500	25,088	29,131	19,021	18,749
	Total 4000 Series	25,088	29,131	19,021	18,749
<u>Services and Operating Expenses</u>					
5045	Postage	1,465	2,711	1,607	1,500
	Total 5000	1,465	2,711	1,607	1,500
5194	Filming	1,225	1,125	-	-
5198	Professional Services	163,795	172,540	130,817	214,000

**Riverside Community College District
2012-2013 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
	Total 5100	165,020	173,665	130,817	214,000
5210	Mileage	1,565	692	30	-
5219	Other Travel Expense	739	1,020	693	-
5220	Conference Attendance	-	586	-	-
	Total 5200	2,304	2,298	723	-
5520	Electricity	700	700	700	700
5541	Cellular Telephone	2,069	1,906	841	-
5550	Laundry & Cleaning	-	100	142	-
	Total 5500	2,769	2,706	1,683	700
5630	Rents & Leases	31,782	78,612	52,164	58,400
5632	Scenic Rentals	22,975	9,863	10,609	11,000
5633	Costume Rentals	24,297	12,116	20,298	14,000
5644	Repairs	-	235	-	-
5649	Computer Software Maintenance/Lic	-	40	-	-
5650	Transportation Contracts	9,666	7,706	11,378	8,500
	Total 5600	88,720	108,572	94,449	91,900
5740	Advertising	8,150	7,207	6,045	30,000
5790	Other Legal Fees	500	-	150	-
	Total 5700	8,650	7,207	6,195	30,000
5890	Outside Svcs. and Operating Costs	109,843	97,293	103,427	-
5892	Bank Card Charges	6,540	8,583	5,552	5,500
	Total 5800	116,382	105,876	108,979	5,500
	Total 5000 Series	385,311	403,035	344,453	343,600
	Total Expenditures	835,287	874,407	811,453	735,352
Contingency/Fund Balance					
7910	Unrestricted	(730,983)	(784,316)	(269,707)	(269,128)
	Total 7900	(730,983)	(784,316)	(269,707)	(269,128)
	Total 7000 Series	(730,983)	(784,316)	(269,707)	(269,128)
Total Resource 1090					
Expenditures/Contingency/Fund Balance					
		\$ 104,304	\$ 90,091	\$ 541,746	\$ 466,224

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 56,242
Local Income	<u>689,092</u>
Total Available Funds (TAF)	<u>\$ 745,334</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,920
7390	Interfund Transfer to Resource 3200	441,414
8999	Intrafund Transfer to Resource 1000	<u>250,000</u>
	Total Expenditures	735,334
7900	* Contingency / Reserves	<u>10,000</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 745,334</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 818,862	\$ 636,787	\$ 572,998	\$ 688,824
8860 Interest	2,634	1,230	268	268
8890 Reimbursable Expenses	5,000	-	-	-
Total 1.0	<u>826,496</u>	<u>638,018</u>	<u>573,266</u>	<u>689,092</u>
2.0 Beginning Balance July 1				
	96,799	46,735	10,190	56,242
Total 2.0	<u>96,799</u>	<u>46,735</u>	<u>10,190</u>	<u>56,242</u>
Total Available Funds	<u>\$ 923,295</u>	<u>\$ 684,753</u>	<u>\$ 583,456</u>	<u>\$ 745,334</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Services and Operating Expenses</u>					
5045	Postage	\$ 151	\$ 230	\$ 320	\$ 320
	Total 5000	151	230	320	320
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,751	43,830	43,920	43,920
<u>Interfund Transfer</u>					
7390	To Resource 3200	529,809	382,790	323,129	441,414
	Total 7300	529,809	382,790	323,129	441,414
<u>Intrafund Transfer</u>					
8999	To Resource 1000	303,000	247,943	160,165	250,000
	Total 8999	303,000	247,943	160,165	250,000
	Total Expenditures	876,560	674,563	527,214	735,334
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	46,735	10,190	56,242	10,000
	Total 7900	46,735	10,190	56,242	10,000
	Total 7000 Series	576,544	392,980	379,371	451,414
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 923,295	\$ 684,753	\$ 583,456	\$ 745,334

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$	-
Local Income		<u>50,000</u>
Total Available Funds (TAF)	\$	<u>50,000</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	11,000
3000	Employee Benefits		533
4000	Books and Supplies		2,500
5000	Services and Operating Expenses		<u>35,967</u>
	Total Expenditures		<u>50,000</u>
7900	* Contingency / Reserves		<u>-</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>50,000</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8890 City of Riverside	\$ -	\$ -	\$ -	\$ 50,000
Total 1.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
2.0 Beginning Balance July 1				
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Academic Salaries</u>					
1219	Counselors/Librarians/Release Time	\$ -	\$ -	\$ -	\$ 11,000
	Total 1200	-	-	-	11,000
	Total 1000 Series	-	-	-	11,000
<u>Employee Benefits</u>					
3335	Medicare - Academic Non-Teaching	-	-	-	160
	Total 3300	-	-	-	160
3530	SUI - Academic Non-Teaching	-	-	-	121
	Total 3500	-	-	-	121
3620	Work Comp - Academic Non-Teaching	-	-	-	252
	Total 3600	-	-	-	252
	Total 3000 Series	-	-	-	533
<u>Books and Supplies</u>					
4590	Office/Other Supplies	-	-	-	2,500
	Total 4500	-	-	-	2,500
	Total 4000 Series	-	-	-	2,500
<u>Services and Operating Expenses</u>					
5198	Professional Services	-	-	-	22,467
	Total 5100	-	-	-	22,467
5310	Memberships	-	-	-	3,500
	Total 5300	-	-	-	3,500
5510	Natural Gas	-	-	-	2,040
5520	Electricity	-	-	-	3,960
5530	Water	-	-	-	1,500
	Total 5500	-	-	-	7,500
5740	Advertising	-	-	-	2,500
	Total 5700	-	-	-	2,500
	Total 5000 Series	-	-	-	35,967
	Total Expenditures	-	-	-	50,000
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	-	-	-	-
	Total 7900	-	-	-	-
	Total 7000 Series	-	-	-	-

**Riverside Community College District
 2012-2013 Final Budget
 Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ _____ -	\$ _____ -	\$ _____ -	\$ <u>50,000</u>

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 73,559
Local Income	<u>230,000</u>
Total Available Income (TAF)	<u>\$ 303,559</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 59,603
3000	Employee Benefits	26,175
4000	Books and Supplies	9,600
5000	Services and Operating Expenses	<u>116,401</u>
	Total Expenditures	211,779
7900	* Contingency / Reserves	<u>91,780</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 303,559</u>

* 5% Contingency reserve calculated from TAF equals \$15,178

**Riverside Community College District
2012-2013 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8831 2 Sisters Food Group SPP 429	\$ 6,550	\$ (2,400)	\$ -	\$ -
8831 American Electrical Supply SPP 447	-	-	200	-
8831 Butte-Glenn CCD SPP 483	21,081	-	(3,440)	-
8831 Circor Aerospace, Inc. SPP 420	-	10,800	-	-
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	16,608	4,607	20,093	22,000
8831 CMTC 2004 ETP Subcontract SPP 437	45,000	-	-	-
8831 College of the Desert SPP 460	9,606	-	-	-
8831 El Camino Community College Dist SPP 423	-	16,200	23,065	150,000
8831 First Nations Employment Society SPP 421	14,178	-	-	-
8831 LACC - Kaiser Permanente SPP 472	-	14,392	24,754	-
8831 McClane Company SPP 433	22,750	6,250	-	-
8831 REVIT SPP 489	-	-	4,500	-
8831 Riverside Community Hospital SPP 440	-	-	2,000	2,000
8831 Riverside County Office of Education SPP 45	-	-	3,074	5,000
8831 Estimated Future Contracts SPP 481	-	-	-	50,800
8860 Interest	904	290	243	200
Total 1.0	<u>211,495</u>	<u>66,111</u>	<u>74,489</u>	<u>230,000</u>
2.0 Beginning Balance July 1	83,605	71,173	54,549	73,559
Total 2.0	<u>83,605</u>	<u>71,173</u>	<u>54,549</u>	<u>73,559</u>
Total Available Funds	<u>\$ 295,100</u>	<u>\$ 137,284</u>	<u>\$ 129,038</u>	<u>\$ 303,559</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ -	\$ -	\$ 4,036	\$ -
1331	Part-Time Teaching Summer	-	1,345	2,691	-
1333	Part-Time Teaching Spring	-	2,691	-	-
1335	Regular - Overload Fall	-	-	2,595	-
1337	Regular - Overload Winter	-	-	865	-
	Total 1300	-	4,036	10,187	-
1490	Academic Special Project	-	-	7,250	-
	Total 1400	-	-	7,250	-
	Total 1000 Series	-	4,036	17,437	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	38,066	13,803	1,880	39,258
2119	Full Time Regular	28,352	18,372	2,058	20,345
	Total 2100	66,419	32,175	3,938	59,603
2230	Part-time Hourly Instructional Aides	-	-	384	-
	Total 2200	-	-	384	-
	Total 2000 Series	66,419	32,175	4,322	59,603
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	-	333	840	-
3130	STRS - Academic Non-Teaching	-	-	599	-
	Total 3100	-	333	1,439	-
3220	PERS Classified	6,278	3,669	544	6,805
	Total 3200	6,278	3,669	544	6,805
3315	Medicare - Teachers & Aides	-	59	153	-
3320	OASDHI Classified	4,009	2,125	309	3,695
3325	Medicare Classified	938	497	72	864
3335	Medicare - Academic Non-Teaching	-	-	105	-
	Total 3300	4,947	2,680	639	4,559
3420	H&W Classified	10,282	6,190	948	12,790
	Total 3400	10,282	6,190	948	12,790
3510	SUI - Teachers & Aides	-	49	170	-
3520	SUI Classified	194	247	80	656
3530	SUI - Academic Non-Teaching	-	-	117	-
	Total 3500	194	296	367	656
3610	WC - Teachers & Aides	-	63	166	-
3620	Work Comp Classified	847	538	78	1,365

**Riverside Community College District
2012-2013 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
3630	WC - Academic Non-Teaching	-	-	114	-
	Total 3600	847	601	358	1,365
3920/30	Other Benefits	389	(419)	(226)	-
	Total 3900	389	(419)	(226)	-
	Total 3000 Series	22,936	13,351	4,069	26,175
<u>Books and Supplies</u>					
4555	Copying and Printing	632	182	11	200
4590	Other Supplies	311	117	250	250
4599	Cont Ed Instr Suppl	2,897	2,264	1,604	9,150
	Total 4500	3,840	2,563	1,865	9,600
	Total 4000 Series	3,840	2,563	1,865	9,600
<u>Services and Operating Expenses</u>					
5045	Postage	47	10	125	260
	Total 5000	47	10	125	260
5210	Mileage	-	119	250	1,050
	Total 5200	-	119	250	1,050
5310	Memberships and Dues	500	-	-	-
	Total 5300	500	-	-	-
5520	Electricity	1,647	2,427	2,238	3,000
5530	Water	873	709	254	1,000
5540	Telephone	790	627	-	1,000
5541	Cellular Telephone	2,033	1,846	1,267	2,000
5570	Waste Disposal	96	197	158	200
	Total 5500	5,438	5,806	3,917	7,200
5622	Printing - Class Schedule	-	-	-	2,000
5630	Rents and Leases	6,587	1,976	-	-
5644	Repairs	390	-	-	-
	Total 5600	6,977	1,976	-	2,000
5740	Advertising	-	-	-	500
5790	Licenses, Permits, and Other Fees	11	-	-	-
	Total 5700	11	-	-	500
5890	Outside Services and Operating Costs	117,758	22,698	23,496	105,391
	Total 5800	117,758	22,698	23,496	105,391
	Total 5000 Series	130,731	30,609	27,788	116,401
	Total Expenditures	223,926	82,735	55,481	211,779

**Riverside Community College District
2012-2013 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	71,173	54,549	73,559	91,780
	Total 7900	<u>71,173</u>	<u>54,549</u>	<u>73,559</u>	<u>91,780</u>
Total Resource 1170					
Expenditures/Contingency/Fund Balance		<u>\$ 295,100</u>	<u>\$ 137,284</u>	<u>\$ 129,040</u>	<u>\$ 303,559</u>

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 6,167,452
Local Income	<u>1,423,300</u>
Total Available Income (TAF)	<u>\$ 7,590,752</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 350,604
6000	Capital Outlay	<u>3,321,363</u>
	Total Expenditures	3,671,967
7900	* Contingency / Reserves	<u>3,918,785</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 7,590,752</u>

* 5% Contingency reserve calculated from TAF equals \$379,538

**Riverside Community College District
2012-2013 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8850 Rents & Leases	\$ -	\$ -	\$ 6,707	\$ 6,700
8890 Redevelopment Agency Pass-Thru	1,613,435	1,387,953	1,297,251	1,365,000
8860 Interest	145,473	75,722	51,155	51,600
Total 1.0	<u>1,758,909</u>	<u>1,463,675</u>	<u>1,355,113</u>	<u>1,423,300</u>
2.0 Beginning Balance July 1	<u>7,564,112</u>	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,167,452</u>
Total 2.0	<u>7,564,112</u>	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,167,452</u>
Total Available Funds	<u>\$ 9,323,021</u>	<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,590,752</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ 77,713	\$ 114,600	\$ 363,889	\$ 141,804
	Total 5100	77,713	114,600	363,889	141,804
5510	Natural Gas	1,807	1,657	6,533	7,500
5520	Electricity	49,971	52,702	60,254	62,000
5530	Water	1,741	1,712	2,031	2,300
5540	Telephone	-	3,886	-	-
5570	Waste Disposal	2,302	2,955	5,404	2,600
	Total 5500	55,821	62,912	74,222	74,400
5630	Rents & Leases	-	-	-	134,400
	Total 5600	-	-	-	134,400
5790	Licenses, Permits, and Other Fees	-	246	-	-
	Total 5700	-	246	-	-
5890	Other Services	-	15,367	139,682	-
	Total 5800	-	15,367	139,682	-
	Total 5000 Series	133,533	193,125	577,793	350,604
<u>Capital Outlay</u>					
<u>Buildings</u>					
6216	Construction	-	-	-	3,151,924
6219	Other	-	77,118	14,684	-
6221	Advertising / Legal	-	2,853	-	-
6222	Engineering	-	-	1,232	-
6223	Architect's Fees	-	417,456	104,309	19,000
6224	Testing	-	8,900	27,218	18,000
6225	Demolition/Grading	-	79,118	76,338	-
6226	Remodel	147,066	19,849	3,046,674	27,300
6227	Fixtures/Fixed Equipment	-	42,369	-	27,590
6229	Other	-	159,667	495,976	37,031
	Total 6200	147,066	807,330	3,766,431	3,280,845
<u>Equipment</u>					
6481	Equip Add'l <\$5000	-	6,849	99,489	25,849
6482	Equip Add'l >\$5000	-	-	149,151	14,669
6485	Computer Equip Add'l <\$4999	-	-	5,460	-
6486	Computer Equip Add'l >5000	-	91,128	-	-
	Total 6400	-	97,977	254,100	40,518
	Total 6000 Series	147,066	905,307	4,020,531	3,321,363
	Total Expenditures	280,599	1,098,432	4,598,324	3,671,967

**Riverside Community College District
2012-2013 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,164,454</u>	<u>3,918,785</u>
	Total 7900	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,164,454</u>	<u>3,918,785</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 9,323,021</u>	<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,590,752</u>

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 17,267,940		
State Income	9,867,839		
Local Income	4,081,975		
Intrafund Transfers	<u>1,730,112</u>		
Total Income			<u>32,947,866</u>
Total Available Funds (TAF)		\$	<u>32,947,866</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,258,878
2000	Classified Salaries		7,860,093
3000	Employee Benefits		3,759,939
4000	Books and Supplies		2,983,784
5000	Services and Operating Expenses		8,143,549
6000	Capital Outlay		3,780,936
7600	Student Grants / Bus Passes		<u>2,160,687</u>
	Total Expenditures		32,947,866
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>32,947,866</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Federal Income				
8190 Social Innovation Student Leadership SPP 027	\$ -	\$ 4,878	\$ 4,117	\$ -
8120 Upward Bound TRIO Riverside SPP 039	301,460	316,226	254,169	298,982
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	65,240	49,421	54,537	66,718
8190 Foster and Kinship Provider Training SPP 099	67,264	67,772	-	-
8170 VTEA Tech Prep SPP 101	201,814	335,129	-	-
8170 Tech Prep Regional Coord Project SPP 102	233,300	-	-	-
8120 SSS Trio - Moreno Valley 10/15 SPP 104	-	180,925	180,494	291,180
8120 SSS Rise - Norco 10/15 SPP 105	-	76,485	280,088	289,787
8120 SSS Trio - Riverside 10/15 SPP 106	-	70,903	260,529	314,928
8190 Tri-Tech Small Bus Development SPP 109	165,366	72,608	257,392	300,000
8190 Tri-Tech Small Bus Development SPP 111	27,634	-	-	-
8190 Tri-Tech Small Business Jobs Act SPP 113	-	-	61,724	281,522
8190 Tri-Tech Small Bus Development SPP 131	126,120	192,080	223,892	76,108
8120 Title VI Global Logistics Program SPP 133	-	235,496	-	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	41,863	-	284,618	191,459
8130 Calif. Transportation & Logistics Inst. SPP 141	15,359	-	-	-
8120 Upward Bound TRIO Norco CNUSD2 SPP 143	292,570	252,528	273,499	132,988
8120 Upward Bound TRIO Norco Norte Vista SPP 144	227,131	200,332	186,715	-
8190 Procurement Assistance SPP 145	249,418	109,416	143,025	154,507
8190 Procurement Assistance SPP 147	-	129,075	129,508	-
8120 Title V Riverside SPP 150	37,492	-	-	-
8120 Title V Moreno Valley SPP 152	14,693	-	-	-
8120 Title V Chaffey CC SPP 153	67,378	-	-	-
8120 Title V HSI Coop MV/UCR SPP 154	558,000	485,355	69,547	41,778
8120 Title V HSI Coop MV/Norco SPP 155	280,715	256,010	6,354	-
8120 Title V Norco Campus 09/14 SPP 156	296,484	691,022	492,247	812,865
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	63,520	80,144	92,478	94,236
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	-	215,461	39,980	-
8190 Workability Grant SPP 183	275,380	230,409	197,234	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	548,767	848,111
8120 Title V HSI Coop Program Norco CSUSB SPP 195	-	447,049	783,140	1,055,469
8120 Title V HSI Pathways to Excellence SPP 196	-	-	138,661	1,083,757
8120 Title V HSI Stem and Articulation Programs SPP 199	-	-	150,859	1,580,980
8130 WIA Allied Health Prog Expansion FP2 SPP 204	-	198,476	304,097	-
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	120,775	-
8190 Allied Health - Health Care and Facilities SPP 208	-	-	75,806	72,694
8190 California State Trade Export Program SPP 209	-	-	170,812	169,090
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	-	-	196,376	1,921,432
8190 Pre-Emancipation Services (2011-2012) SPP 218	124,781	124,773	108,971	68,380

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
8190 Post-Emancipation Services (2011-2012) SPP 219	88,331	84,823	102,417	63,120
8190 Riv Cty Emancipation Srvc (2011-2012) SPP 220	886,450	887,292	653,990	268,975
8120 Child Care Access (ECS) SPP 229	19,585	-	-	-
8190 ECS Consortium Grant SPP 230	17,499	17,475	17,400	17,500
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	-	176,179	(4,538)	-
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	500	-
8190 CDC-WORKs! Program SPP 240	125,604	55,513	-	-
8120 Student Support Services TRIO Norco SPP 241	246,413	49,812	-	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	-	134,901	266,030	307,164
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	322,879	29,409	50,304	-
8190 Fast Track to the AND Prog SPP 253	27,057	8,356	29,824	185,124
8190 Nursing Ed Practice & Retention 10/13 SPP 257	-	228,636	385,604	385,724
8190 City of Riverside - CDBG - HUD SPP 280	23,617	-	-	-
8120 Upward Bound - AUSD SPP 284	-	-	16,466	245,855
8120 Upward Bound - Centennial SPP 285	-	-	-	307,678
8120 Upward Bound - Corona SPP 286	-	-	-	250,000
8130 ARRA Summer Work Experience Prog SPP 309	13,767	346,188	-	-
8130 SYEP Independent Living Youth Acad SPP 310	415,660	-	-	-
8140 ARRA Subsidized Time-Ltd Emplymt Prog SPP 311	17,451	69,137	-	-
8190 CCRAA Access to Success SPP 313	445,309	695,865	45,802	-
8190 CCRAA Step Up to Success Coop SPP 314	1,023,358	720,301	67,027	-
8190 CCRAA Project Success Prog SPP 315	1,325,811	546,897	26,272	-
8190 NSF Nat'l Ctr Logistics & Supply SPP 321	21,459	-	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	170,704	256,274	234,379	-
8190 NSF Supply Chain Technology Education SPP 323	-	-	419,174	1,355,587
8120 Project Technology Access Program SPP 324	-	-	378,267	1,357,309
8120 FIPSE Public Safety Education & Training SPP 341	-	114,546	242,812	242,641
8120 Fund for Improvement SPP 342	31,947	-	-	-
8190 UCR/TQE Grant SPP 347	25,540	-	-	-
8190 Water Quality Research SPP 348	50,080	-	-	-
8190 USDA Soil Science SPP 351	100,284	11,679	67,769	-
8190 UCR/USDA Building Bridges Nano-Water SPP 353	-	1,600	7,200	89,141
8130 CA Gang Reduction, Intervention & Preventn SPP 354	-	-	15,752	29,848
8170 Gateway to College - Tech Prep SPP 363	210,917	197,685	-	-
8140 TANF 50% SPP 366	100,423	136,689	154,030	147,190
8140 CalWorks SPP 367	39,457	-	-	-
8170 VTEA SPP 370	895,019	1,005,549	998,721	1,271,542
8170 CTE Transitions SPP 371	-	-	231,981	148,167
8170 VTEA Title IIA State Leadrshp SPP 377	153,233	154,935	146,467	150,000
8190 Bulletproof Vest Partnership SPP 386	-	1,516	3,054	8,344
Total 1.0	<u>12,508,386</u>	<u>12,881,850</u>	<u>10,657,491</u>	<u>17,267,940</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>2.0 State Income</u>				
8627 Career Tech Education - Fiscal Agent SPP 013	341,999	-	-	-
8659 Basic Skills ESL 07/08 SPP 022	323,417	-	-	-
8659 Basic Skills ESL 08/09 SPP 023	411,757	135,090	-	-
8659 Basic Skills ESL 09/10 SPP 024	187,761	237,739	27,203	-
8659 Basic Skills ESL 10/12 SPP 025	-	260,174	101,809	6,291
8659 Basic Skills ESL 11/12 SPP 026	-	-	170,735	166,868
8627 CSUSB Bridges Stem Cell Research SPP 028	-	2,822	21,572	12,900
8659 Basic Skills ESL 12/13 SPP 029	-	-	-	337,603
8659 CTE Strength Career Tech Ed SB70 SPP 033	(35,342)	-	-	-
8659 CTE Community Collaborative Proj-Unite SPP 034	178,153	-	-	-
8659 CTE Teacher Preparation Pipeline SPP 035	23,829	-	-	-
8659 CTE Community Collaborative Proj-Suppl SPP 037	8,793	-	-	-
8659 CA Articulation NBR SPP 046	1,607	-	-	-
8659 Song Brown RN Special Programs 10/12 SPP 049	-	52,636	63,630	-
8659 Song Brown RN - 10/12 SPP 050	-	107,969	74,029	-
8659 Phys Asst Base Pr Song-Brown SPP 051	107,000	99,996	87,403	-
8622 EOPS SPP 060	507,019	1,134,201	1,125,561	1,189,295
8629 EOPS Care SPP 061	81,710	-	-	-
8629 CARE SPP 061	-	135,158	135,611	135,718
8659 BFAP Augmentation SPP 067	720,204	807,187	908,841	926,213
8659 BOG Financial Aid Admin SPP 069	232,026	259,241	365,080	437,221
8628 Telecom Tech Grant SPP 071	250	-	-	-
8629 Instr/Library Equip Block Grant SPP 075	40,008	26,003	-	-
8628 TTIP - Library SPP 076	7	-	-	-
8659 Matriculation SPP 080	867,196	867,175	866,624	866,624
8659 Staff Development SPP 084 thru 087	6,146	1,465	1,170	7,049
8659 Foster & Kinship Care Educ SPP 098	66,884	77,297	63,286	68,393
8627 TRI-TECH SBDC State Cash Match odd yrs SPP 112	-	160,000	-	-
8659 Middle College HS SPP 125	84,604	99,454	99,454	84,153
8659 Middle College HS SPP 126	15,300	-	-	-
8659 SBDC State CCCCO SPP 128	24,785	-	-	-
8659 CACT Grant SPP 135	146,227	80	-	-
8659 Center International Trade SPP 163	101,670	-	-	-
8659 Faculty/Staff Diversity SPP 170	27,998	14,458	21,826	41,754
8659/8680 CITD Leadership Grant SPP 173	85,552	151,361	180,529	172,500
8621/8629 DSP&S SPP 180	1,120,143	1,621,057	1,609,947	1,608,782
8659 Active Minds/Mental Health Education SPP 185	-	1,967	7,009	-
8627 RCOE Zenith Mentoring Foster Youth/ILP SPP 186	22,894	(720)	-	-
8659 Entrepreneurship Career Pathway - CITD SPP 188	34,971	-	-	-
8659 Entrepreneurship Career Pathway - SBDC SPP 189	34,661	-	-	-
8659 CACT Hub FP3 SPP 191	54,354	1,000	-	-
8659 CITD Hub FP3 SPP 192	60,010	-	-	-
8659 Entrepreneurship Car Pathwy - CITD Ldrshp SPP 193	68	43,695	4,808	-
8659 Faculty Entrepreneurship Project 11/12 SPP 211	-	-	10,729	4,271
8659 Faculty Entrepreneurship Project SPP 212	-	4,975	-	-
8659 Nursing & Allied Health Equip SPP 214	2,251	-	-	-
8659 Youth Entrepreneurship Program 11/12 SPP 215	-	-	4,619	5,381
8659 CAC/DOJ Music Presenting SPP 225	15,000	-	-	-
8659 Song Brown PA Mental Health Prog 12/13 SPP 238	-	-	-	70,299

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
8627 Community Emergency Response Team SPP 248	-	-	1,222	278
8659 Nursing Fac Recruitment & Retention SPP 250	36,619	29,990	-	-
8659 Song Brown Registered Nursing - 08/10 SPP 252	99,615	-	-	-
8659 Song Brown Registered Nursing - 09/11 SPP 254	98,675	88,519	-	-
8659 Song Brown PA Mental Health Prog SPP 255	-	-	38,683	-
8659 Song Brown PA Mental Health Prog 11/12 SPP 256	-	-	46,674	120,348
8659 Song Brown RN Special Project SPP 258	4,087	1,209	-	-
8659 CTE Enroll Growth & Retention ADN-RN SPP 261	535,581	61,653	-	-
8659 CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	83,388	356,257	153,792	-
8659 Enrollment Grwth for ADN-RN 10/11 SPP 263	-	2,762	236,167	278,258
8659 Enrollment Grwth for ADN-RN 11/12 SPP 264	-	-	2,266	258,421
8659 Song Brown Registered Nursing - 12/13 SPP 265	-	-	-	80,000
8659 Enrollment Grwth for ADN-RN 12/13 SPP 265	-	-	-	260,687
8659 Responsive Training Fund 11/12 SPP 268	-	-	71,442	182,663
8627 State Transition to Nursing Practice SPP 270	-	807	6,514	10,679
8659 CTE Workforce Innovation Partnership SPP 272	-	18,736	123,204	-
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	159,242	-
8659 CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	1,831	39,309	36,806	-
8659 EWD Regional Consortia Demonstration SPP 279	54,537	-	-	-
8659 CTE Community Collaborative Proj 10/11 SPP 287	-	-	88,321	311,679
8659 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	-	-	83,824	46,176
8659 CTE Comm Collaborative Pathways 11/12 SPP 295	-	-	-	411,350
8659 CTE Comm Collaborative Pathways 12/13 SPP 296	-	-	-	411,350
8627 CCC Student Mental Health SPP 355	-	-	-	133,327
8659 California H.S. Exit Exam Prep Prog SPP 358	38,635	-	-	-
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	106,686	59,886	32,854	147,260
8626 CalWorks SPP 367	242,730	437,029	496,598	474,048
8627 CA Civil Liberties Public Ed Program SPP 380	19,983	-	-	-
8659 Matriculation C/O SPP 398	21,896	-	-	-
8681 Lottery SPP 735	590,354	545,489	790,209	600,000
Total 2.0	<u>8,160,780</u>	<u>8,261,426</u>	<u>8,319,293</u>	<u>9,867,839</u>

3.0 Local Income

8890 Tri-Tech SBCD Cash Match SPP 110/132	51,005	-	-	-
8890 Tri-Tech Small Business Jobs Act Income SPP 114	-	-	-	2,499
8890 Regional Health Occupations SPP 117	-	-	-	2,000
8820 Nuvview Bridge (ECS) SPP 122	36,114	-	-	-
8890 Tri-Tech SBCD Seminars SPP 129	4,592	568	530	10,373
8890 Tri-Tech SBDC Cash Match (even yrs) SPP 132	59,003	44,994	39,350	139,312
8890 CACT Seminars SPP 134	6,517	10,547	-	27,740
8890 PAC Seminars SPP 145/147	21,518	-	-	-
8890 PAC Income Account - Even Year SPP 146	-	12,527	5,870	4,500
8820 Found for CA Comm Clgs/Career Ladder SPP 162	1,547	46,949	20,401	10,599
8890 CITD EDA/Fees/Conf SPP 164	14,665	-	-	-

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 674,696	\$ 586,861	\$ 436,846	\$ 303,021
1170	Instructional Release Time	157,180	194,547	131,205	115,448
	Total 1100	831,876	781,408	568,051	418,469
1218	Regular Full Time Administrator	603,773	752,832	809,314	1,072,288
1219	Counselors/Librarians/Release Time	1,429,593	1,269,715	1,155,575	1,191,955
	Total 1200	2,033,366	2,022,548	1,964,889	2,264,243
1330	Part-Time Teaching Fall	26,242	51,824	129,069	80,840
1331	Part-Time Teaching Summer (Odd years)	-	6,289	10,465	-
1332	Part-Time Teaching Winter	4,844	16,237	4,737	-
1333	Part-Time Teaching Spring	41,886	83,284	74,797	22,550
1334	Part-Time Teaching Summer (Even years)	6,775	37,599	777	777
1335	Regular - Overload Fall	1,611	-	17,377	-
1336	Regular - Overload Summer (Even years)	-	4,508	2,097	-
1337	Regular - Overload Winter	460	13,363	11,017	-
1338	Regular - Overload Spring	5,639	6,608	17,377	10,358
1339	Regular - Overload Summer (Odd years)	358	1,578	5,406	8,736
1360	Other - Substitute Teaching	19,986	12,641	3,721	-
1370	Other - Extra Duty	785	142	-	-
1371	Other - Large Lecture Stipends	974	681	1,175	-
	Total 1300	109,560	234,754	278,015	123,261
1439	Part-Time Non-Instructional	671,811	814,253	712,420	667,413
1469	Substitute Non-Instructional	269	468	-	-
1479	Extra Duty (Stipend)	29,644	15,175	-	-
1490	Special Assignments	466,207	506,459	416,561	785,492
	Total 1400	1,167,931	1,336,354	1,128,982	1,452,905
	Total 1000 Series	4,142,733	4,375,064	3,939,937	4,258,878
<u>Classified Salaries</u>					
2118	Full-Time Administrator	1,468,549	1,411,564	1,240,625	1,486,246
2119	Full-Time - Regular / Confidential	3,555,430	3,734,319	3,533,334	3,420,152
2129	Permanent Part-Time	300,032	307,873	549,521	926,903
2139	Classified Hourly	1,461,313	1,007,225	160,172	225,600
2169	Substitutes	37,699	47,275	29,045	10,000
2190	Special Projects	32,703	48,488	119,313	74,268
	Total 2100	6,855,728	6,556,745	5,632,009	6,143,169
2210	Full-Time Instructional Aides	357,881	382,328	395,284	416,856
2220	Part-Time Instructional Aides	72,883	88,823	91,385	93,049
2230	Part-Time Hourly Instructional Aides	583,790	366,972	452,900	460,520
	Total 2200	1,014,555	838,123	939,569	970,425

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

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2331	Student Help Non-Instructional	421,241	527,638	442,315	702,487
2349	Overtime	17,971	23,958	33,532	9,300
2399	Classified Non-teaching Other	-	21,540	-	-
	Total 2300	439,211	573,136	475,847	711,787
2430	Student Instructional	20,493	99,053	57,176	31,520
2440	Overtime - Instructional Aides	4,852	1,565	16,349	3,192
	Total 2400	25,345	100,617	73,525	34,712
	Total 2000 Series	8,334,839	8,068,622	7,120,950	7,860,093
3110	STRS Teaching/Instr Aide	73,595	76,976	63,227	44,693
3120	STRS Classified Employee	11,567	11,588	11,173	19,384
3130	STRS Other Academic Employee	242,215	249,469	222,068	280,523
	Total 3100	327,376	338,033	296,468	344,600
3210	PERS Teaching/Instr Aide	45,329	54,096	60,003	58,214
3220	PERS Classified Employee	510,333	563,065	550,178	609,184
3230	PERS Other Academic Employee	6,604	22,411	33,963	36,180
	Total 3200	562,266	639,573	644,144	703,578
3310	OASDHI Teaching/Instr Aide	29,575	31,264	34,219	33,226
3315	Medicare Teaching/Instr Aide	28,051	26,863	26,046	22,350
3320	OASDHI Classified Employee	329,184	337,077	315,617	341,441
3325	Medicare Classified Employee	100,227	96,646	83,080	89,893
3330	OASDHI Other Academic Employee	6,752	13,551	19,441	19,433
3335	Medicare Other Academic Employee	44,126	46,309	44,682	53,866
	Total 3300	537,916	551,710	523,085	560,209
3410	H&W Teaching/Instr Aide	232,460	241,602	182,040	165,522
3420	H&W Classified Employee	1,182,160	1,240,891	1,192,254	1,197,955
3430	H&W Other Academic Employee	336,210	342,225	326,051	363,157
	Total 3400	1,750,830	1,824,718	1,700,346	1,726,634
3510	SUI Teaching/Instr Aide	6,050	13,682	28,839	16,670
3520	SUI Classified Employee	21,191	48,263	91,047	67,121
3530	SUI Other Academic Employee	10,412	26,426	49,156	40,780
	Total 3500	37,654	88,370	169,042	124,571
3610	Work Comp Teaching/Instr Aide	26,020	30,730	29,157	35,423
3620	Work Comp Classified Employee	102,502	121,107	104,721	179,805
3630	Work Comp Othr Academic Employee	42,192	52,736	48,574	85,119
	Total 3600	170,714	204,573	182,452	300,347
3920	Other Benefits Classified Employee	-	(80)	-	-
	Total 3900	-	(80)	-	-
	Total 3000 Series	3,386,756	3,646,897	3,515,537	3,759,939

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Books and Supplies</u>					
4230	Reference Books	80,821	85,011	64,814	41,240
	Total 4200	80,821	85,011	64,814	41,240
4320	Instructional Supplies	696,141	963,647	671,227	1,139,770
4330	Periodicals & Magazines	137,933	141,882	253,447	35,244
4350	Instructional Media	-	-	-	2,000
4351	Instructional Media Supplies	14,866	12,401	3,996	500
4360	Tests	173,209	16,899	19,399	10,152
	Total 4300	1,022,149	1,134,829	948,070	1,187,666
4520	Custodial Supplies	3,336	-	-	-
4530	Grounds/Garden Supplies	172	-	-	-
4540	Health Supplies	16,528	-	-	-
4555	Copying and Printing	50,550	74,300	83,910	158,893
4575	Software < \$500	18,553	9,392	17,596	4,768
4590	Office/Other Supplies	361,555	310,596	262,644	1,403,957
4599	Contract Ed Supplies	-	-	56	2,000
	Total 4500	450,694	394,288	364,205	1,569,618
4690	Other Transportation Supplies	2,025	8,174	2,011	3,500
	Total 4600	2,025	8,174	2,011	3,500
4710	Food	82,462	118,496	96,026	181,760
	Total 4700	82,462	118,496	96,026	181,760
	Total 4000 Series	1,638,151	1,740,797	1,475,125	2,983,784
5045	Postage	7,597	4,783	9,202	16,517
	Total 5000	7,597	4,783	9,202	16,517
5110	Consultants	80,521	295,587	355,703	1,215,350
5120	Lecturers	123,090	117,280	73,562	98,918
5194	Filming	-	-	7,000	300
5195	Entry Fees	-	-	840	-
5197	Grant/Contract Sub-Agreement	-	464,972	1,206,615	1,572,766
5198	Professional Services	665,812	295,353	351,615	914,761
	Total 5100	869,423	1,173,192	1,995,334	3,802,095
5210	Mileage	50,309	39,131	36,058	87,507
5211	Meeting Expense	124,582	75,927	82,359	149,651
5219	Other Travel Expenses	164,499	151,787	158,169	531,934
5220	Conferences	229,831	232,651	210,116	413,992
	Total 5200	569,221	499,496	486,703	1,183,084
5310	Memberships	17,339	12,847	9,806	26,374
	Total 5300	17,339	12,847	9,806	26,374

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5420	Liability Insurance	-	-	3,473	-
5440	Student Insurance	-	250	-	-
	Total 5400	-	250	3,473	-
5520	Electricity	3,292	789	1,175	750
5530	Water	1,744	283	133	200
5540	Telephone	19,397	276	73	-
5541	Cellular Telephone	38,105	30,946	19,463	24,985
5570	Waste Disposal	272	80	83	125
	Total 5500	62,810	32,374	20,927	26,060
5630	Rents and Leases	100,302	23,579	42,155	38,665
5632	Scenic Rentals	-	797	-	-
5633	Costume Rentals	-	5,043	-	-
5644	Repairs	39,434	13,962	8,502	5,874
5649	Computer Software Maintenance/Lic	341,516	394,851	368,982	268,416
5650	Transportation Contracts	25,674	34,552	38,355	49,779
5691	Governmental Fees	-	-	14	-
	Total 5600	506,926	472,784	458,007	362,734
5740	Advertising	7,179	7,886	12,569	18,827
5790	Other Legal Expenses	104,258	41,419	21,442	274,635
	Total 5700	111,436	49,305	34,011	293,462
5830	Surveys	19,838	-	-	-
5840	Physicals	5,340	9,719	-	-
5850	Fingerprints	3,791	4,191	33	-
5855	Pre-employment Testing	1,910	28,604	-	-
5890	Outside Services and Operating Costs	1,619,453	554,218	625,619	1,567,700
5892	Bank Charges	6	3	-	125
	Total 5800	1,650,339	596,734	625,652	1,567,825
5910	Indirect Charges	476,934	481,278	517,478	865,398
	Total 5900	476,934	481,278	517,478	865,398
	Total 5000 Series	4,272,025	3,323,044	4,160,593	8,143,549
<u>Capital Outlay</u>					
<u>Buildings</u>					
6210	New Buildings	(5,000)	-	-	-
6223	Architects Fee	-	-	-	29,000
6226	Remodel	80,856	8,630	-	65,220
6227	Fixtures & Fixed Equipment	13,650	43,611	34,933	256,807
	Total 6200	89,505	52,241	34,933	351,027
<u>Library Books</u>					
6310	Library Books	17,414	-	23,802	-
	Total 6300	17,414	-	23,802	-
<u>Equipment</u>					
6481	Equip Add'l \$200-4999	173,936	552,544	388,848	2,033,115
6482	Equip Add'l >\$5000	840,436	506,465	414,785	400,449

**Riverside Community College District
2012-2013 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
6483/6491	Equip Repl \$200-4999	91,350	1,804	303	-
6484/6492	Equip Repl >\$5000	55,549	-	-	-
6485	Computer Equip Add'l <\$4999	537,818	729,593	405,896	840,245
6486	Computer Equip Add'l >\$5000	83,379	93,706	176,604	156,100
6487/6495	Computer Equip Repl <\$4999	171,882	-	3,288	-
	Total 6400	1,954,351	1,884,112	1,389,723	3,429,909
	Total 6000 Series	2,061,270	1,936,353	1,448,459	3,780,936
Other Outgo					
7510	Scholarships	33,572	-	-	-
	Total 7500	33,572	-	-	-
7620	Student Financial Grants	57,165	441,067	292,433	1,696,791
7640	Book Grants	149,557	265,864	345,148	380,958
7650	Meal Grants	166	32,360	19,041	14,517
7660	Bus Passes	61,139	150,331	53,830	38,468
7661	Educational Supplies	33,397	90,166	45,748	29,953
	Total 7600	301,423	979,788	756,200	2,160,687
	Total 7000 Series	334,995	979,788	756,200	2,160,687
	Total Expenditures	24,170,769	24,070,565	22,416,800	32,947,866
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 24,170,769	\$ 24,070,565	\$ 22,416,800	\$ 32,947,866

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$ 9,632
Local Income	\$ 1,859,153	
Interfund Transfer From Resource 1110	<u>441,414</u>	
Total Income		<u>2,300,567</u>
Total Available Funds (TAF)		<u>\$ 2,310,199</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 736,658
3000	Employee Benefits	257,081
4000	Books and Supplies	856,926
5000	Services and Operating Expenses	163,124
6000	Capital Outlay	<u>7,000</u>
	Total Expenditures	2,020,789
7900	* Contingency / Reserves	<u>289,410</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,310,199</u>

* 5% Contingency reserve calculated from TAF equals \$ 115,510

**Riverside Community College District
2012-2013 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 1,515,414	\$ 1,854,712	\$ 1,701,248	\$ 1,770,113
8860 Interest	2,115	865	449	440
8890 Video /Vending /Pepsi Support	87,550	80,100	88,624	88,600
Total 1.0	<u>1,605,079</u>	<u>1,935,677</u>	<u>1,790,320</u>	<u>1,859,153</u>
2.0 Interfund Transfer				
8980 From Resource 1110	529,809	382,790	323,129	441,414
Total 2.0	<u>529,809</u>	<u>382,790</u>	<u>323,129</u>	<u>441,414</u>
3.0 Unaudited Beginning Balance July 1	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>9,632</u>
Total 3.0	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>9,632</u>
Total Available Funds	<u>\$ 2,279,796</u>	<u>\$ 2,495,573</u>	<u>\$ 2,171,923</u>	<u>\$ 2,310,199</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 186,670	\$ 220,494	\$ 240,694	\$ 192,763
2119	Full-Time - Regular / Confidential	453,620	444,771	431,537	311,817
2129	Permanent Part-Time	-	-	-	78,678
2139	Classified Hourly	59,736	5,915	-	-
2169	Classified Substitute	1,943	2,810	-	-
2190	Special Projects	-	-	8,000	-
	Total 2100	701,969	673,990	680,231	583,258
2331	Student Help	54,927	152,173	128,260	146,700
2349	Overtime	8,303	8,460	7,168	6,700
	Total 2300	63,230	160,633	135,428	153,400
	Total 2000 Series	765,199	834,623	815,659	736,658
<u>Employee Benefits</u>					
3120	STRS Classified Employee	-	1,885	5,568	994
	Total 3100	-	1,885	5,568	994
3220	PERS Classified Employee	61,457	68,346	63,592	62,650
	Total 3200	61,457	68,346	63,592	62,650
3320	OASDHI Classified Employee	40,278	40,062	36,965	34,641
3325	Medicare Classified Employee	10,312	9,828	9,805	8,485
	Total 3300	50,590	49,890	46,770	43,126
3420	H&W Classified Employee	193,274	197,873	192,521	126,952
	Total 3400	193,274	197,873	192,521	126,952
3520	SUI Classified Employee	2,115	4,906	11,157	6,491
	Total 3500	2,115	4,906	11,157	6,491
3620	WC Classified Employee	9,902	13,012	12,863	16,868
	Total 3600	9,902	13,012	12,863	16,868
3920	OB Classified Employee	1,809	1,064	625	-
	Total 3900	1,809	1,064	625	-
	Total 3000 Series	319,147	336,975	333,096	257,081
<u>Books and Supplies</u>					
4555	Copying and Printing	138	485	294	315
4590	Office/Other Supplies	13,119	12,225	10,983	10,950
	Total 4500	13,257	12,710	11,277	11,265
4644	Repair Supplies	377	80	-	-
4690	Transportation Supplies	1,863	589	433	430
	Total 4600	2,240	669	433	430

**Riverside Community College District
2012-2013 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
4711	Protein	88,070	112,645	102,558	106,286
4712	Dessert	31,613	35,026	34,015	34,250
4713	Dairy	49,492	73,079	62,911	63,250
4714	Produce	29,871	33,047	25,405	26,000
4715	Salad	272,826	321,110	300,312	309,695
4716	Bread	42,233	56,005	47,617	47,500
4717	Groceries	221,015	239,118	183,153	187,750
4791	Paper and Soap	54,868	72,891	55,053	55,000
4792	Laundry	6,345	11,800	8,501	8,500
4793	Kitchen Expendables	3,440	10,728	6,891	7,000
	Total 4700	799,774	965,448	826,416	845,231
	Total 4000 Series	815,271	978,826	838,126	856,926
<u>Services and Operating Expenses</u>					
5045	Postage	22	17	16	25
	Total 5000	22	17	16	25
5110	Consultants	60,000	130,511	-	-
	Total 5100	60,000	130,511	-	-
5210	Mileage	710	463	-	-
	Total 5200	710	463	-	-
5310	Memberships and Dues	240	240	240	240
	Total 5300	240	240	240	240
5510	Natural Gas	4,900	5,200	5,200	5,200
5520	Electricity	32,700	35,700	35,700	35,700
5541	Cellular Telephone	252	-	-	-
5550	Laundry & Cleaning	32,738	38,817	29,567	30,800
	Total 5500	70,590	79,717	70,467	71,700
5630	Rents and Leases	18,254	6,605	240	250
5644	Repairs	18,568	19,502	22,710	22,700
5649	Computer Software Maintenance/Lic	-	-	1,131	1,200
	Total 5600	36,822	26,107	24,081	24,150
5710	Audit	2,833	2,200	3,337	3,339
5790	Other Licenses/Processing Fees	3,224	2,192	4,390	4,390
	Total 5700	6,057	4,392	7,727	7,729
5890	Outside Services and Operating Costs	5,625	6,166	5,028	5,280
5891	Sales Tax	(832)	(518)	35	-
5892	Bank Charges	20,708	34,736	53,114	54,000
	Total 5800	25,501	40,383	58,177	59,280
	Total 5000 Series	199,941	281,828	160,708	163,124

**Riverside Community College District
2012-2013 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Capital Outlay</u>					
Buildings					
6227	Fixtures and Fixed Equipment	-	-	13,496	-
	Total 6200	-	-	13,496	-
Equipment					
6481	Equip Add'l < \$5000	3,133	3,887	1,206	7,000
6485	Computer Equipment	-	960	-	-
	Total 6400	3,133	4,847	1,206	7,000
	Total 6000 Series	3,133	4,847	14,702	7,000
	Total Expenditures	2,102,690	2,437,100	2,162,291	2,020,789
<u>Contingency/Fund Balance</u>					
7910	Restricted	177,106	58,473	9,632	289,410
	Total 7900	177,106	58,473	9,632	289,410
	Total 7000 Series	177,106	58,473	9,632	289,410
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 2,279,796	\$ 2,495,573	\$ 2,171,923	\$ 2,310,199

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$ 63,825
Federal Income	\$ 45,000	
State Income	70,548	
Local Income	<u>920,965</u>	
Total Income		<u>1,036,513</u>
Total Available Funds (TAF)		<u>\$ 1,100,338</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 591,573
2000	Classified Salaries	148,905
3000	Employee Benefits	163,403
4000	Books and Supplies	44,355
5000	Services and Operating Expenses	86,225
6000	Capital Outlay	<u>10,000</u>
	Total Expenditures	1,044,461
7900	* Contingency / Reserves	<u>55,877</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,100,338</u>

* 5% Contingency reserve calculated from TAF equals \$55,017

**Riverside Community College District
2012-2013 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Federal Income				
8190 Federal Income	\$ 112,906	\$ 150,295	\$ 47,121	\$ 45,000
Total 1.0	<u>112,906</u>	<u>150,295</u>	<u>47,121</u>	<u>45,000</u>
2.0 State Income				
8629 State Bailout Funds	70,348	70,348	70,348	70,348
8699 Other State Income	1,457	592	25,110	200
Total 2.0	<u>71,805</u>	<u>70,940</u>	<u>95,458</u>	<u>70,548</u>
3.0 Local Income				
8850 Rents and Leases	-	7,741	56,222	74,376
8860 Interest	5,498	429	256	215
8871 Parent Fees	1,167,623	842,094	847,825	846,374
Total 3.0	<u>1,173,122</u>	<u>850,264</u>	<u>904,303</u>	<u>920,965</u>
4.0 Interfund Transfer				
8980 From Resource 1000	365,000	-	-	-
ARRA Federal Stimulus Backfill	7,761	-	-	-
Total 4.0	<u>372,761</u>	<u>-</u>	<u>-</u>	<u>-</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>115,138</u>	<u>40,217</u>	<u>26,760</u>	<u>63,825</u>
Total Available Funds	<u>\$ 1,845,732</u>	<u>\$ 1,111,716</u>	<u>\$ 1,073,642</u>	<u>\$ 1,100,338</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 69,802	\$ 69,365	\$ 45,270	\$ 15,092
1219	Regular Full Time ECS Staff	196,941	148,577	142,836	164,481
	Total 1200	266,743	217,941	188,106	179,573
1439	Part-Time ECS Staff	774,126	459,530	413,739	412,000
	Total 1400	774,126	459,530	413,739	412,000
	Total 1000 Series	1,040,869	677,471	601,845	591,573
Classified Salaries					
2118	Full Time - Classified Manager	77,941	8,065	-	-
2119	Full Time - Regular / Confidential	87,179	32,171	35,398	40,905
2129	Permanent-Part-time	19,225	3,084	-	-
2139	Classified Hourly	35,668	15,522	-	-
	Total 2100	220,013	58,842	35,398	40,905
2331	Student Help	150,644	111,664	107,258	108,000
2349	Overtime	324	-	-	-
	Total 2300	150,969	111,664	107,258	108,000
	Total 2000 Series	370,981	170,506	142,656	148,905
Employee Benefits					
3120	STRS Classified Employee	(60)	(33)	-	-
3130	STRS Academic Non-Teaching	74,793	43,681	39,194	48,805
	Total 3100	74,734	43,648	39,194	48,805
3220	PERS Classified Employee	17,766	3,752	3,851	4,670
	Total 3200	17,766	3,752	3,851	4,670
3315	MEDICARE TEACHER AIDES				
3320	OASDHI Classified Employee	11,339	2,748	2,140	2,536
3325	Medicare Classified Employee	3,283	868	501	593
3330	OASDHI Academic Non-Teaching	(235)	-	-	-
3335	Medicare Academic Non-Teaching	14,034	8,787	7,687	7,961
	Total 3300	28,421	12,403	10,328	11,090
3410	H&W TEACHER &AIDES				
3420	H&W Classified Employee	50,519	13,106	12,231	16,153
3430	H&W Academic Non-Teaching	61,705	49,822	47,093	58,770
	Total 3400	112,224	62,929	59,324	74,923
3520	SUI Classified Employee	700	431	567	450
3530	SUI Academic Non-Teaching	3,499	5,410	9,396	6,508
	Total 3500	4,199	5,841	9,963	6,958

**Riverside Community College District
2012-2013 Final Budget
Resource 3300 - Child Care Expenditures**

Object	Account Description	Audited Actuals 2009-2010	Audited Actuals 2010-2011	Unaudited Actuals 2011-2012	Final Budget Proposal 2012-2013
3620	Work Comp Classified Employee	4,890	2,706	2,237	3,410
3630	Work Comp Academic Non-Teaching	13,681	10,626	9,412	13,547
	Total 3600	18,571	13,333	11,649	16,957
3920	OB Classified Employee	246	(194)	32	-
3930	OB Academic Non-Teaching	316	170	232	-
	Total 3900	562	(24)	264	-
	Total 3000 Series	256,477	141,881	134,573	163,403
<u>Books and Supplies</u>					
4510	Maintenance Supplies	1,350	-	-	-
4520	Custodial Supplies	-	1,900	-	-
4530	Grounds	1,600	-	-	-
4555	Copying and Printing	506	579	412	775
4590	Office/Other Supplies	28,038	19,564	20,296	21,800
	Total 4500	31,494	22,043	20,708	22,575
4710	Food	13,491	8,787	7,804	10,300
4720	Meals for Needy Children	11,212	7,191	6,374	7,100
4790/91	Other Food Supplies	2,323	1,646	1,143	4,380
	Total 4700	27,026	17,624	15,321	21,780
	Total 4000 Series	58,519	39,667	36,029	44,355
<u>Services and Operating Expenses</u>					
5045	Postage	18	35	123	130
	Total 5000	18	35	123	130
5210	Mileage	103	60	642	500
5220	Conferences	-	-	440	2,000
	Total 5200	103	60	1,082	2,500
5510	Natural Gas	5,037	2,169	2,106	2,900
5520	Electricity	46,187	25,846	24,025	25,316
5530	Water	3,534	3,712	4,662	4,700
	Total 5500	54,757	31,726	30,793	32,916
5620	All Other Contracts	5,603	-	-	-
5644	Repair/Supplies Non-instr	400	126	-	3,000
5691	Government Fees	440	550	550	600
	Total 5600	6,443	676	550	3,600
5740	Advertising	-	-	840	1,000
5790	Other (Permits, Fees, etc.)	1,760	880	1,188	1,100
	Total 5700	1,760	880	2,028	2,100
5820	Interest	-	16	14	-

**Riverside Community College District
2012-2013 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5850	Fingerprints	97	-	-	-
5890	Outside Services and Operating Costs	14,713	15,073	45,999	44,869
5892	Bank Charges	128	221	151	110
	Total 5800	14,938	15,310	46,164	44,979
	Total 5000 Series	78,019	48,687	80,740	86,225
Capital Outlay					
Site and Site Improvement					
6127	Fixtures & Fixed Equip	-	3,502	3,083	-
	Total 6100	-	3,502	3,083	-
6222	Engineering	-	-	4,300	-
6227	Fixtures/Fixed Equipment	-	-	3,424	5,000
	Total 6200	-	-	7,724	5,000
Equipment					
6481	Equip Add'l \$200-4999	649	3,242	3,165	5,000
	Total 6400	649	3,242	3,165	5,000
	Total 6000 Series	649	6,744	13,972	10,000
	Total Expenditures	1,805,515	1,084,956	1,009,815	1,044,461
Contingency/Fund Balance					
7910	Restricted	40,217	26,760	63,827	55,877
	Total 7900	40,217	26,760	63,827	55,877
	Total 7000 Series	40,217	26,760	63,827	55,877
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 1,845,732	\$ 1,111,716	\$ 1,073,642	\$ 1,100,338

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>12,882,075</u>
Total Available Funds (TAF)	\$	<u><u>12,882,075</u></u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>12,882,075</u>
	Total Expenditures		12,882,075
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u><u>12,882,075</u></u>

**Riverside Community College District
2012-2013 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 State Income				
8659 Wheelock Gym Seismic Retrofit SPP 811	\$ 515,514	\$ 3,733,412	\$ 4,622,539	\$ -
8659 Moreno Valley Phase III SPP 676	-	437,000	207,762	12,737,238
8659 Norco Phase III SPP 677	1,165,022	-	-	-
8659 Nursing / Science Bldg SPP 626	<u>9,278,817</u>	<u>26,206,842</u>	<u>8,110,225</u>	<u>144,837</u>
Total 1.0	<u>10,959,353</u>	<u>30,377,254</u>	<u>12,940,526</u>	<u>12,882,075</u>
2.0 Unaudited Beginning Balance				
	<u>961,858</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 2.0	<u>961,858</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 11,921,211</u>	<u>\$ 30,377,254</u>	<u>\$ 12,940,526</u>	<u>\$ 12,882,075</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	\$ -	\$ -	\$ 1,521	\$ -
6123	Architect's Fees	173,537	-	-	-
	Total 6100	173,537	-	1,521	-
Buildings					
6213	Architect's Fees	-	437,000	-	-
6214	Testing	15,580	-	-	-
6216	Construction	9,183,074	26,116,936	5,284,649	12,882,075
6217	Fixtures/Fixed Equipment	1,766	-	-	-
6218	Inspection	21,998	-	-	-
6219	Other	223,198	412,990	61,338	-
6223	Architect's Fees	364,814	8,951	-	-
6224	Testing	5,234	-	-	-
6226	Construction	961,858	3,401,377	4,622,539	-
6229	Other	43,466	-	-	-
	Total 6200	10,820,987	30,377,254	9,968,526	12,882,075
Equipment					
6481	Equipment Add'l \$200 to \$4,999	286,159	-	2,243,123	-
6482	Equipment Add'l > \$5,000	575,411	-	373,278	-
6485	Computer Equip Add'l \$200-\$4999	60,413	-	354,077	-
6488	Computer Equip Replacement >\$5000	4,703	-	-	-
	Total 6400	926,686	-	2,970,479	-
	Total 6000 Series	11,921,210	30,377,254	12,940,526	12,882,075
Contingency/Fund Balance					
7920	Restricted	-	-	-	-
	Total 7000 Series	-	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 11,921,210	\$ 30,377,254	\$ 12,940,526	\$ 12,882,075

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 7,891,529
Local Income	<u>20,000</u>
Total Available Funds (TAF)	<u>\$ 7,911,529</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 2,593
6000	Capital Outlay	5,908,936
7390	Interfund Transfer to Resource 1000	<u>2,000,000</u>
	Total Expenditures	7,911,529
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 7,911,529</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8860 Interest	\$ 152,598	\$ 74,877	\$ 34,588	\$ 20,000
Total 1.0	<u>152,598</u>	<u>74,877</u>	<u>34,588</u>	<u>20,000</u>
2.0 Incoming Interfund Transfer				
8980 From Resource 1000	-	-	678,000	-
Total 2.0	<u>-</u>	<u>-</u>	<u>678,000</u>	<u>-</u>
3.0 Incoming Transfer				
8999 From Resource 4120	-	-	555	-
Total 3.0	<u>-</u>	<u>-</u>	<u>555</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1				
	12,263,980	12,324,957	8,907,713	7,891,529
Total 4.0	<u>12,263,980</u>	<u>12,324,957</u>	<u>8,907,713</u>	<u>7,891,529</u>
Total Available Funds	<u>\$ 12,416,578</u>	<u>\$ 12,399,834</u>	<u>\$ 9,620,301</u>	<u>\$ 7,911,529</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ -	\$ 23,255	\$ (14,847)	\$ 2,593
	Total 5100	-	23,255	(14,847)	2,593
5730	Legal	3,537	-	-	-
	Total 5700	3,537	-	-	-
5810	Appraisals	(10,000)	-	-	-
	Total 5800	(10,000)	-	-	-
	Total 5000 Series	(6,463)	23,255	(14,847)	2,593
<u>Capital Outlay</u>					
<u>Buildings</u>					
6213	Architect's Fees	74,989	-	-	-
6216	Construction	-	-	-	4,799,503
6219	Other Building Expense	-	7,849	128,192	-
6222	Engineering	23,094	69,867	-	-
	Total 6200	98,083	77,716	128,192	4,799,503
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	-	1,149	-	1,109,433
	Total 6485	-	1,149	-	1,109,433
	Total 6000 Series	98,083	78,866	128,192	5,908,936
	Total Expenditures	91,621	102,121	113,345	5,911,529
<u>Interfund Transfer</u>					
7390	To Resource 1000	-	3,390,000	3,390,000	2,000,000
	Total 7300	-	3,390,000	3,390,000	2,000,000
<u>Contingency/Fund Balance</u>					
7920	Restricted	12,324,958	8,907,713	6,116,956	-
	Total 7900	12,324,958	8,907,713	6,116,956	-
	Total 7000 Series	12,324,958	12,297,713	9,506,956	2,000,000
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 12,416,578	\$ 12,399,834	\$ 9,620,301	\$ 7,911,529

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 29,242,135
Local Income	<u>490,284</u>
Total Available Funds (TAF)	<u>\$ 29,732,419</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 501,480
3000	Employee Benefits	245,321
5000	Services and Operating Expenses	615,715
6000	Capital Outlay	<u>54,483,217</u>
	Total Expenditures	55,845,733
7900	Contingency / Reserves / (Deficit)	<u>(26,113,314)</u>
	Total Resource 4160 Including Contingency / Reserves	<u>\$ 29,732,419</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8820 Contributions	\$ 5,833,783	\$ 606,929	\$ 101,048	\$ 360,284
8860 Interest	746,742	222,631	144,528	130,000
8890 Other Local Revenue	<u>49,303</u>	<u>204,801</u>	<u>-</u>	<u>-</u>
Total 1.0	<u>6,629,829</u>	<u>1,034,361</u>	<u>245,576</u>	<u>490,284</u>
2.0 Unaudited Beginning Balance July 1	<u>68,004,405</u>	<u>43,746,726</u>	<u>32,708,389</u>	<u>29,242,135</u>
Total 2.0	<u>68,004,405</u>	<u>43,746,726</u>	<u>32,708,389</u>	<u>29,242,135</u>
Total Available Funds	<u>\$ 74,634,234</u>	<u>\$ 44,781,087</u>	<u>\$ 32,953,965</u>	<u>\$ 29,732,419</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 86,379	\$ 136,822	\$ 103,905	\$ 168,357
2119	Full Time Classified	125,659	128,476	130,768	333,123
	Total 2100	212,038	265,299	234,673	501,480
2349	Overtime	-	-	659	-
	Total 2300	-	-	659	-
	Total 2000 Series	212,038	265,299	235,332	501,480
<u>Employee Benefits</u>					
3220	PERS Classified	20,210	28,237	24,703	57,254
	Total 3200	20,210	28,237	24,703	57,254
3320	OASDHI Classified	12,822	16,258	14,684	31,092
3325	Medicare Classified	2,999	3,802	3,434	7,272
	Total 3300	15,820	20,060	18,118	38,364
3420	H&W Classified	47,120	60,202	53,662	132,703
	Total 3400	47,120	60,202	53,662	132,703
3520	SUI Classified	624	1,899	3,838	5,516
	Total 3500	624	1,899	3,838	5,516
3620	Work Comp Classified	2,727	4,141	3,742	11,484
	Total 3600	2,727	4,141	3,742	11,484
3920	Other - Classified	812	392	(654)	-
	Total 3900	812	392	(654)	-
	Total 3000 Series	87,313	114,930	103,409	245,321
<u>Books and Supplies</u>					
4320	Instructional Supplies	-	442	-	-
	Total 4300	-	442	-	-
4590	Office/Other Supplies	-	-	51	-
	Total 4500	-	-	51	-
4644	Repair Supplies	-	-	24,645	-
	Total 4600	-	-	24,645	-
	Total 4000 Series	-	442	24,696	-
<u>Services and Operating Expenses</u>					
5110	Consultants	156,582	387,679	312,020	579,492
5198	Professional Services	50,374	62,083	81,708	17,936
	Total 5110	206,956	449,761	393,728	597,428
5520	Electricity	530	389	19	-
5541	Cellular Telephone	-	223	-	-

**Riverside Community College District
2012-2013 Final Budget**

Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
	Total 5500	530	612	19	-
5630	Rents and Leases	124,811	153,780	-	-
5644	Repairs	4,589	-	8,721	7,887
5649	Computer Software Maintenance/Lic	9,375	9,375	52,090	-
5650	Transportation Costs	18,734	38,290	-	-
	Total 5600	157,509	201,445	60,811	7,887
5710	Audit Services	-	-	7,243	10,400
5790	Other (permits / fees)	764	-	-	-
	Total 5700	764	-	7,243	10,400
5890	Outside Services and Operating Costs	2,586	-	-	-
	Total 5890	2,586	-	-	-
	Total 5000 Series	368,345	651,818	461,801	615,715
Capital Outlay					
Site and Site Improvements					
6122	Engineering	530,572	30,887	290,877	9,519,032
6123	Architect's Fee	860,539	165,845	-	12,311
6124	Testing	(2,781)	572	29,430	2,009
6126	Construction	1,008,364	-	31,852	7,799
6127	Fixtures/Fixed Equipment	418,022	51,460	255,510	164,051
6128	Inspection	15,607	919	2,171	4,509
6129	Other Site Expense	11,354	(25,659)	4,500	715,103
	Total 6100	2,841,678	224,023	614,340	10,424,814
Buildings					
6211	Advertising / Legal	886	159,101	96,561	-
6212	Engineering	104,870	53,716	40,087	-
6213	Architect's Fee	2,761,197	417,888	140,870	13,709,585
6214	Testing	373,768	222,206	-	10,541
6216	Construction	12,037,040	5,593,940	295,476	26,389,560
6217	Fixtures/Fixed Equipment	58,313	100,285	-	-
6218	Inspection	600,762	155,741	600	1,139
6219	Other Building Expense	4,336,929	1,799,295	33,174	-
6221	Advertising / Legal	-	27,088	50,890	-
6222	Engineering	17,865	-	-	-
6223	Architect's Fee	1,379,242	198,864	53,946	444,748
6224	Testing	23,266	98,837	-	-
6226	Remodel	2,082,514	909,823	664,861	1,528,076
6227	Fixtures/Fixed Equipment	451,974	28,248	-	-
6228	Inspection	88,566	30,652	(4,729)	7,729
6229	Other Building Expense	103,803	38,556	3,844	-
	Total 6200	24,420,996	9,834,237	1,375,580	42,091,378
Equipment					
6481	Equip Add'l \$200-\$4999	288,150	172,065	167,351	1,957,158

**Riverside Community College District
2012-2013 Final Budget**

Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
6482	Equip Add'l >\$5000	868,224	721,646	11,891	9,867
6483	Equip Replacement \$200 - \$4,999	-	-	-	-
6485	Computer Eq Add'l \$200-\$4999	164,612	20,199	1,327	-
6486	Computer Eq Add'l >\$5000	633,874	68,038	716,104	-
	Total 6400	1,954,860	981,949	896,673	1,967,025
	Total 6000 Series	29,217,534	11,040,209	2,886,593	54,483,217
	Total Expenditures	29,885,230	12,072,698	3,711,831	55,845,733
Contingency/Fund Balance					
7910	Restricted	44,749,003	32,708,389	29,242,135	(26,113,314)
	Total 7900	44,749,003	32,708,389	29,242,135	(26,113,314)
Total Resource 4160					
Expenditures/Contingency/Fund Balance		\$ 74,634,234	\$ 44,781,087	\$ 32,953,965	\$ 29,732,419

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 6,889,115
Local Income	<u>30,000</u>
Total Available Funds (TAF)	<u>\$ 6,919,115</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>5,522,051</u>
	Total Expenditures	5,522,051
7900	Contingency / Reserves	<u>1,397,064</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 6,919,115</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8860 Interest	\$ -	\$ 32,918	\$ 32,728	\$ 30,000
Total 1.0	<u>-</u>	<u>32,918</u>	<u>32,728</u>	<u>30,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	7,699,278	-	-
Total 2.0	<u>-</u>	<u>7,699,278</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	-	7,380,458	6,889,115
Total 3.0	<u>-</u>	<u>-</u>	<u>7,380,458</u>	<u>6,889,115</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 7,732,197</u>	<u>\$ 7,413,186</u>	<u>\$ 6,919,115</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	-	3,594	-	-
	Total 5890	-	3,594	-	-
	Total 5000 Series	-	3,594	-	-
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6121	Advertising / Legal	-	10,147	-	-
6122	Engineering	-	150,061	166,825	52,192
6123	Architect's Fee	-	40,500	224,170	43,471
6124	Testing	-	-	24,200	4,550
6126	Construction	-	104,000	63,929	4,493,162
6128	Inspection	-	-	11,250	11,550
6129	Other Site Expense	-	43,437	33,697	867,126
	Total 6100	-	348,145	524,071	5,472,051
<u>Equipment</u>					
6482	Equip Add'l >\$5000	-	-	-	50,000
	Total 6400	-	-	-	50,000
	Total 6000 Series	-	348,145	524,071	5,522,051
	Total Expenditures	-	351,739	524,071	5,522,051
<u>Contingency/Fund Balance</u>					
7910	Restricted	-	7,380,458	6,889,114	1,397,064
	Total 7900	-	7,380,458	6,889,114	1,397,064
	Total 7000 Series	-	7,380,458	6,889,114	1,397,064
Total Resource 4170					
Expenditures/Contingency/Fund Balance		\$ -	\$ 7,732,197	\$ 7,413,186	\$ 6,919,115

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 50,143,993
Local Income	<u>300,000</u>
Total Available Funds (TAF)	<u>\$ 50,443,993</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 29,303
6000	Capital Outlay	<u>79,494,239</u>
	Total Expenditures	79,523,542
7900	Contingency / Reserves / (Deficit)	<u>(29,079,549)</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 50,443,993</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4180 - 2010D Build America Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8860 Interest	\$ -	\$ 420,193	\$ 319,173	\$ 300,000
Total 1.0	<u>-</u>	<u>420,193</u>	<u>319,173</u>	<u>300,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	102,300,000	-	-
Total 2.0	<u>-</u>	<u>102,300,000</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	-	83,078,092	50,143,993
Total 3.0	<u>-</u>	<u>-</u>	<u>83,078,092</u>	<u>50,143,993</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 102,720,193</u>	<u>\$ 83,397,265</u>	<u>\$ 50,443,993</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Academic Salaries</u>					
1490	Special Assignments	\$ -	\$ -	\$ 5,524	\$ -
	Total 1400	-	-	5,524	-
	Total 1000 Series	-	-	5,524	-
<u>Classified Salaries</u>					
2129	Permanent Part-Time	-	-	15,934	-
	Total 2100	-	-	15,934	-
2331	Student Help Non-Instructional	-	-	7,591	-
2349	Overtime	-	-	19,579	-
	Total 2300	-	-	27,170	-
	Total 2000 Series	-	-	43,104	-
3130	STRS Other Academic Employee	-	-	456	-
	Total 3100	-	-	456	-
3320	OASDHI Classified	-	-	1,049	-
3325	Medicare Classified	-	-	515	-
3335	Medicare Other Academic Employee	-	-	78	-
	Total 3300	-	-	1,643	-
3520	SUI Classified	-	-	572	-
3530	SUI Other Academic Employee	-	-	89	-
	Total 3500	-	-	661	-
3620	Work Comp Classified	-	-	639	-
3630	Work Comp Other Academic Employee	-	-	87	-
	Total 3600	-	-	725	-
	Total 3000 Series	-	-	3,485	-
<u>Books and Supplies</u>					
4555	Copying & Printing	-	-	5	-
4590	Office/Other Supplies	-	-	140	-
	Total 4500	-	-	145	-
	Total 4000 Series	-	-	145	-
<u>Services and Operating Expenses</u>					
5110	Consultants	-	-	-	25,000
5198	Professional Services	-	121,311	111,677	-
	Total 5100	-	121,311	111,677	25,000
5210	Mileage	-	-	135	-
5220	Conferences	-	-	10,285	-
	Total 5200	-	-	10,420	-
5440	Telephone	-	8,661	-	-

**Riverside Community College District
2012-2013 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5541	Cellular Telephone	-	222	284	540
	Total 5500	-	8,884	284	540
5630	Rents and Leases	-	144,100	171,568	-
5649	Computer Software Maintenance/Lic	-	-	3,900	1,693
	Total 5600	-	144,100	175,468	1,693
5890	Outside Services and Operating Costs	-	7,914	40,654	2,070
	Total 5890	-	7,914	40,654	2,070
	Total 5000 Series	-	282,208	338,503	29,303
Capital Outlay					
Site and Site Improvements					
6121	Advertising / Legal	-	-	1,521	-
6122	Engineering	-	-	194,029	-
6123	Architect's Fee	-	271,703	273,881	365,274
6124	Testing	-	1,415,927	67,256	178,874
6126	Construction	-	-	-	3,078,125
6127	Fixtures/Fixed Equipment	-	-	6,960	-
6129	Other Site Expense	-	-	68,593	-
	Total 6100	-	1,687,629	612,241	3,622,273
Buildings					
6210	Buildings/Building Improvement	-	3,453,242	512,058	2,602,600
6211	Advertising/Legal	-	10,791	1,300	-
6212	Engineering	-	191,389	3,129	1,012,022
6213	Architect's Fee	-	1,337,177	787,328	31,194,212
6214	Testing	-	155,771	106,802	2,660
6215	Demolition/Grading	-	82,049	318,988	-
6216	Construction	-	2,506,038	5,619,753	22,425,206
6217	Fixtures/Fixed Equipment	-	62,913	87,007	1,673
6218	Inspection	-	336,296	208,426	32,124
6219	Other Building Expense	-	2,956,202	3,394,869	10,213,155
6221	Advertising / Legal	-	4,751	3,048	-
6222	Engineering	-	9,681	23,404	-
6223	Architect's Fee	-	324,913	188,095	221,396
6224	Testing	-	215,849	81,490	1,400
6226	Remodel	-	4,480,635	12,611,311	3,359,680
6227	Fixtures/Fixed Equipment	-	175,590	189,019	3,494
6228	Inspection	-	188,515	301,863	42,422
6229	Other Building Expense	-	417,218	1,520,099	288,410
	Total 6200	-	16,909,022	25,957,987	71,400,454
Equipment					
6481	Equip Add'l \$200-\$4999	-	86,383	3,563,435	3,161,772
6482	Equip Add'l >\$5000	-	451,609	1,290,698	902,052
6485	Computer Eq Add'l \$200-\$4999	-	171,834	476,395	407,688
6486	Computer Eq Add'l >\$5000	-	53,417	351,756	-
	Total 6400	-	763,242	5,682,284	4,471,512
	Total 6000 Series	-	19,359,893	32,252,512	79,494,239

**Riverside Community College District
2012-2013 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
	Total Expenditures	-	<u>19,642,101</u>	<u>32,643,272</u>	<u>79,523,542</u>
	<u>Contingency/Fund Balance</u>				
7910	Restricted	-	<u>83,078,092</u>	<u>50,753,993</u>	<u>(29,079,549)</u>
	Total 7900	-	<u>83,078,092</u>	<u>50,753,993</u>	<u>(29,079,549)</u>
	Total 7000 Series	-	<u>83,078,092</u>	<u>50,753,993</u>	<u>(29,079,549)</u>
Total Resource 4180					
Expenditures/Contingency/Fund Balance		<u>\$ -</u>	<u>\$ 102,720,193</u>	<u>\$ 83,397,265</u>	<u>\$ 50,443,993</u>

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$ 1,145,392
Local Income	\$ 4,405,878	
Interfund Transfer from Resource 1000	<u>1,500,000</u>	
Total Income		<u>5,905,878</u>
Total Available Funds (TAF)		<u>\$ 7,051,270</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 171,185
3000	Employee Benefits	79,219
4000	Books and Supplies	3,200
5000	Services and Operating Expenses	5,512,300
6000	Capital Outlay	<u>2,597</u>
	Total Expenditures	5,768,501
7900	Contingency / Reserves	<u>1,282,769</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 7,051,270</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 6100 - Health and Liability Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ -	\$ 262,826	\$ 350,879	\$ -
Total 1.0	<u>-</u>	<u>262,826</u>	<u>350,879</u>	<u>-</u>
2.0 State Income				
8699 Other State Revenue	-	67,651	101,119	-
Total 2.0	<u>-</u>	<u>67,651</u>	<u>101,119</u>	<u>-</u>
3.0 Local Income				
8830 Health Premiums from Other Funds	4,845,371	4,649,183	4,332,725	4,388,378
8860 Interest	63,922	35,025	10,861	15,000
8890 Administrative Fees	53,357	1,943	2,794	2,500
Total 3.0	<u>4,962,650</u>	<u>4,686,150</u>	<u>4,346,381</u>	<u>4,405,878</u>
4.0 Interfund Transfer				
8980 From Resource 1000	250,000	250,000	250,000	1,500,000
Total 4.0	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>1,500,000</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>1,671,198</u>	<u>1,752,955</u>	<u>3,221,022</u>	<u>1,145,392</u>
Total Available Funds	<u>\$ 6,883,847</u>	<u>\$ 7,019,581</u>	<u>\$ 8,269,401</u>	<u>\$ 7,051,270</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 90,036	\$ 65,164	\$ 33,963	\$ 78,125
2119	Full Time Regular / Confidential	72,428	72,627	74,988	93,060
2139	Classified Hourly	-	1,878	-	-
2169	Substitutes	-	6,812	-	-
2190	Special Projects	-	-	4,670	-
	Total 2100	162,463	146,482	113,621	171,185
2349	Overtime	1,491	903	137	-
	Total 2300	1,491	903	137	-
	Total 2000 Series	163,955	147,385	113,758	171,185
<u>Employee Benefits</u>					
3220	PERS Classified	15,776	14,876	11,864	19,545
	Total 3200	15,776	14,876	11,864	19,545
3320	OASDHI Classified	8,856	7,356	6,492	9,866
3325	Medicare Classified	2,375	2,136	1,631	2,482
	Total 3300	11,231	9,492	8,123	12,348
3420	H&W Classified	28,855	33,037	29,305	41,523
	Total 3400	28,855	33,037	29,305	41,523
3520	SUI Classified	492	1,079	1,822	1,883
	Total 3500	492	1,079	1,822	1,883
3620	Work Comp Classified	2,143	2,341	1,780	3,920
	Total 3600	2,143	2,341	1,780	3,920
3920	OB Classified	18	67	283	-
	Total 3900	18	67	283	-
	Total 3000 Series	58,514	60,892	53,177	79,219
<u>Books and Supplies</u>					
4230	Reference Books	-	-	-	100
	Total 4200	-	-	-	100
4320	Instructional Supplies	-	22,421	45,827	-
4330	Periodicals and Magazines	-	-	-	100
	Total 4300	-	22,421	45,827	100
4530	Grounds Supplies	-	3,014	-	-
4540	Health Supplies	-	17,797	-	-
4590	Office/Other Supplies	1,852	1,783	687	3,000
	Total 4500	1,852	22,594	687	3,000

**Riverside Community College District
2012-2013 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals 2009-2010	Audited Actuals 2010-2011	Unaudited Actuals 2011-2012	Final Budget Proposal 2012-2013
4644	Repair Parts	-	1,631	-	-
	Total 4600	-	1,631	-	-
	Total 4000 Series	1,852	46,645	46,514	3,200
<u>Services and Operating Expenses</u>					
5110	Consultant	-	2,272	28,228	28,850
5198	Professional Services	2,175	35,008	-	1,150
	Total 5100	2,175	37,280	28,228	30,000
5210	Mileage	-	-	-	100
5220	Conference Expenses	-	-	-	100
	Total 5200	-	-	-	200
5310	Memberships	-	-	-	600
	Total 5300	-	-	-	600
5400 / 5451	Self Insurance Claims	4,651,403	3,583,675	4,477,188	4,420,000
5410	Fire & Theft Insurance	-	109,696	-	-
5420	Liability Insurance	2,532	463,668	429,399	410,000
5450	Insurance Claims	5,807	45	-	280,000
5451	Self Insurance Claims	-	-	80,736	-
	Total 5400	4,659,743	4,157,084	4,987,323	5,110,000
5541	Cellular Telephone	1,047	785	1,299	1,500
	Total 5500	1,047	785	1,299	1,500
5644	Repairs	47,126	135,934	33,477	33,000
	Total 5600	47,126	135,934	33,477	33,000
5730	Legal	113,592	141,211	292,084	300,000
	Total 5700	113,592	141,211	292,084	300,000
5861	Theft Losses	175	8,412	19,378	20,000
5863	Bodily Injury Losses	66,441	-	6,754	7,000
5880	Damage Personal Property	1,624	3,909	9,129	10,000
5881	Damage District Property	10,671	726	(317)	-
5890	Outside Services and Operating Costs	-	-	-	-
	Total 5800	78,911	13,046	34,944	37,000
	Total 5000 Series	4,902,593	4,485,341	5,377,355	5,512,300
<u>Capital Outlay</u>					
<u>Site and Site Improvement</u>					
6126	Construction Contract	-	4,500	420,963	-
6127	Fixtures & Fixed Equipment	-	14,963	-	-
	Total 6100	-	19,463	420,963	-

**Riverside Community College District
2012-2013 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
Buildings					
6227	Fixtures / Fixed Equipment	-	45,212	-	-
	Total 6200	<u>-</u>	<u>45,212</u>	<u>-</u>	<u>-</u>
Equipment					
6481/6491	Equip Repl \$200-4999	3,979	51,575	1,851	2,597
6482/6492	Equip Repl \$5000>	-	48,548	-	-
6485/6495	Computer Equip Repl \$200-4999	-	3,887	-	-
	Total 6400	<u>3,979</u>	<u>104,011</u>	<u>1,851</u>	<u>2,597</u>
	Total 6000 Series	<u>3,979</u>	<u>168,686</u>	<u>422,814</u>	<u>2,597</u>
	Total Expenditures	<u>5,130,893</u>	<u>4,908,950</u>	<u>6,013,619</u>	<u>5,768,501</u>
Contingency/Fund Balance					
7920	Restricted	1,752,955	2,110,632	2,255,782	1,282,769
	Total 7900	<u>1,752,955</u>	<u>2,110,632</u>	<u>2,255,782</u>	<u>1,282,769</u>
	Total 7000 Series	<u>1,752,955</u>	<u>2,110,632</u>	<u>2,255,782</u>	<u>1,282,769</u>
Total Resource 6100					
Expenditures/Contingency/Fund Balance		<u>\$ 6,883,847</u>	<u>\$ 7,019,581</u>	<u>\$ 8,269,401</u>	<u>\$ 7,051,270</u>

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

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ 3,193,460
Local Income	<u>2,333,098</u>
Total Available Funds (TAF)	<u>\$ 5,526,558</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 249,237
3000	Employee Benefits	101,484
4000	Books and Supplies	300
5000	Services and Operating Expenses	2,783,867
6000	Capital Outlay	<u>2,597</u>
	Total Expenditures	3,137,485
7900	Contingency / Reserves	<u>2,389,073</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 5,526,558</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 1,510,711	\$ 1,785,962	\$ 1,659,686	\$ 2,313,098
8860 Interest	<u>41,151</u>	<u>22,844</u>	<u>22,163</u>	<u>20,000</u>
Total 1.0	<u>1,551,863</u>	<u>1,808,806</u>	<u>1,681,849</u>	<u>2,333,098</u>
2.0 Unaudited Beginning Balance July 1				
	<u>772,517</u>	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>
Total 2.0	<u>772,517</u>	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>
Total Available Funds	<u>\$ 2,324,380</u>	<u>\$ 2,605,885</u>	<u>\$ 4,902,871</u>	<u>\$ 5,526,558</u>

**Riverside Community College District
2012-2013 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 41,504	\$ 21,079	\$ 52,738	\$ 167,005
2119	Full Time Regular / Confidential	37,047	26,111	29,531	72,946
2139	Classified Hourly	-	320	-	-
2169	Substitutes	-	9,149	-	-
2190	Special Projects	-	-	38,294	9,286
	Total 2100	78,552	56,660	120,564	249,237
2349	Overtime	93	3	-	-
	Total 2300	93	3	-	-
	Total 2000 Series	78,645	56,663	120,564	249,237
<u>Employee Benefits</u>					
3220	PERS Classified	7,619	5,651	8,967	27,395
	Total 3200	7,619	5,651	8,967	27,395
3320	OASDHI Classified	4,280	2,507	5,032	13,397
3325	Medicare Classified	1,139	859	1,734	3,614
	Total 3300	5,419	3,367	6,766	17,011
3420	H&W Classified	15,628	13,395	15,564	48,628
	Total 3400	15,628	13,395	15,564	48,628
3520	SUI Classified	236	455	1,927	2,742
	Total 3500	236	455	1,927	2,742
3620	Work Comp Classified	1,031	985	1,890	5,708
	Total 3600	1,031	985	1,890	5,708
3920	OB Classified	9	(24)	587	-
	Total 3900	9	(24)	587	-
	Total 3000 Series	29,943	23,829	35,701	101,484
<u>Books and Supplies</u>					
4555	Copying and Printing	-	-	4	300
	Total 4200/4500	-	-	4	300
	Total 4000 Series	-	-	4	300
<u>Services and Operating Expenses</u>					
5110	Consultants	-	6,815	35,185	40,000
5198	Professional Services	-	8,000	-	-
	Total 5100	-	14,815	35,185	40,000
5220	Conference	-	-	-	1,000
	Total 5200	-	-	-	1,000

**Riverside Community College District
2012-2013 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2009-2010</u>	<u>Audited Actuals 2010-2011</u>	<u>Unaudited Actuals 2011-2012</u>	<u>Final Budget Proposal 2012-2013</u>
5310	Dues / Memberships	-	-	-	400
	Total 5300	-	-	-	400
5420	Work. Comp. Excess Liability Insur.	335,046	138,830	122,061	103,653
5450	Claims Expense	62,811	61,099	57,463	65,200
5451	Claims Payments	1,007,950	(920,734)	1,319,005	2,553,814
	Total 5400	1,405,806	(720,805)	1,498,528	2,722,667
5541	Cell Phone	312	196	620	800
	Total 5500	312	196	620	800
5691	Governmental Fees	12,296	9,865	18,809	19,000
	Total 5600	12,296	9,865	18,809	19,000
5863	Bodily Injury	300	300	-	-
	Total 5800	300	300	-	-
	Total 5000 Series	1,418,714	(695,628)	1,553,142	2,783,867
Capital Outlay					
6481	Equipment Repl \$200-\$4,999	-	-	-	2,597
	Total 6400	-	-	-	2,597
	Total 6000 Series	-	-	-	2,597
	Total Expenditures	1,527,301	(615,137)	1,709,410	3,137,485
Contingency/Fund Balance					
7920	Restricted	797,079	3,221,022	3,193,461	2,389,073
	Total 7900	797,079	3,221,022	3,193,461	2,389,073
	Total 7000 Series	797,079	3,221,022	3,193,461	2,389,073
Total Resource 6110					
Expenditures/Contingency/Fund Balance		\$ 2,324,380	\$ 2,605,885	\$ 4,902,871	\$ 5,526,558

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 45,000,000		
FSEOG Student Grants and Book Waivers	943,405		
Federal Work Study	1,065,605		
Direct Loans	<u>4,730,000</u>		
Total Federal Income			<u>51,739,010</u>
Total Available Funds (TAF)		\$	<u>51,739,010</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$	<u>51,739,010</u>
	Total Student Federal Grants	\$	<u>51,739,010</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,030,000</u>
Total Available Funds (TAF)	<u>\$ 2,030,000</u>

EXPENDITURES

Object Code

7520	Student Grants	\$ <u>2,030,000</u>
	Total State of California Student Grants	<u>\$ 2,030,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$	848,614
Local Income			
Student Fees	\$	630,000	
Interest		7,000	
Athletic Events		<u>13,000</u>	
Total Local Income			<u>650,000</u>
Total Available Funds (TAF)		\$	<u>1,498,614</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$	104,454
906	Athletics		213,200
910	Associated Students of Riverside City College		117,559
920	Associated Students of Norco College		156,000
930	Associated Students of Moreno Valley College		<u>143,000</u>
	Total Expenditures	\$	734,213
	Contingency		<u>764,401</u>
	Total ASRCCD Accounts	\$	<u>1,498,614</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 XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The

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

Proposition 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.

Agenda Item (IV-E-1)

Meeting	6/5/2012 - Committee/Regular Board
Agenda Item	Committee - Resources (IV-E-1)
Subject	Tentative Budget for 2012-2013 and Notice of Public Hearing on the 2012-2013 Budget
College/District	District
Funding	Various Resources
Recommended Action	<p>It is recommended that the Board of Trustees approve the 2012-2013 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.</p> <p>It is also recommended that the Board of Trustees announce that: 1) the proposed 2012-2013 Budget will be available for public inspection beginning September 13, 2012, at the Office of the Vice Chancellor, Administration and Finance; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 18, 2012, to be followed by the adoption of the 2012-2013 Final Budget. It is further recommended that the Board authorize the Chancellor to sign a notice relative to these dates.</p>

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2012-2013 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 2013 reflects a continuation of the adopted FY 2011-2012 Budget, albeit, with certain modifications as described in the attachment.

The FY 2012-2013 Tentative Budget takes into consideration the Governor's January budget proposal which is predicated upon the passage of tax increases in November 2012. If the tax increase proposal fails, the primary impact will be a workload reduction of 6.4% which will reduce our funded credit Full-Time Equivalent Students (FTES) by approximately 1,501 to 23,239, resulting in a decrease to State general apportionment revenue of approximately \$7.3 million. The Tentative Budget also includes the District's current plan for accommodating the \$14.3 million budget problem.

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 18, 2012 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](#).

Prepared By: Jim Buysse, Vice Chancellor, Administration & Finance
Aaron Brown, Vice Chancellor, Business and Financial Services

Attachments:

[RCCD FY 2012-2013 Base Budget Assumptions - June 5, 2012](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSUMPTIONS FOR FY 2012-2013 BASE BUDGET
RESOURCE 1000
(in millions)

1. FY 2011-2012 Ending Balance Projection:	
a. FY 2010-2011 adjustments include:	
i. No audit adjustments	
ii. P1 apportionment recalculation	\$ (.38)
b. FY 2011-2012 adjustments include:	
i. Mid-year State apportionment reductions	\$ (5.95)
ii. Projected salary, benefits and operating savings	\$ 5.23
2. FY 2012-2013 Base Revenue Budget Adjustments Include:	
a. No COLA	-
b. No growth	-
c. Restoration of FY 2011-12 State general apportionment revenue	\$ 4.23
d. Decreased lottery revenue	\$ (.20)
e. Incoming interfund transfers:	
i. Resource 4130 - La Sierra Capital:	
a. FY 2011-2012 Major Gifts Campaign receivable write-off and Performance Riverside accumulated deficit assumption	\$ (1.62)
b. FY 2012-2013 Loan	2.00
3. FY 2012-2013 Base Expenditure Budget Adjustments Include:	
a. Full-time step/column/growth/placement/classification	\$.65
b. Employee benefits (estimated 7% overall increase)	\$ 1.85
c. FY 2007-2008 early retirement payments completed	\$ (.34)
d. December 31, 2011 early retirement savings	\$ (2.43)
e. Positions - Adjustments/transfers/savings/funding shifts	\$ (2.82)
f. First year repayment of the FY 2011-2012 loan from Resource 4130 (La Sierra Capital) for Major Gifts Campaign and Performance Riverside	\$.32
g. Increases to contracts/agreements	\$.20

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 ASSUMPTIONS FOR FY 2012-2013 BASE BUDGET

RESOURCE 1000 (continued)
 (in millions)

h. Defer repayment of La Sierra Capital Loans		\$ (1.00)
i. Utilities increase		\$.20
j. Tentative new facility operating costs		\$.12
k. Board of Trustees election costs		\$.30
l. Mandatory use of vacation time (Management and Classified)		\$ (.24)
m. Reduce Ben Clark Training Center costs		\$ (1.00)
n. Health care savings		\$ (1.22)
o. College reduction:		
i. Riverside City College		
a. Enrollment Management - Instructional	\$.64	
b. Other	<u>2.04</u>	
Total Riverside City College		\$ 2.68
ii. Norco College		
a. Enrollment Management - Instructional	.28	
b. Other	<u>.70</u>	
Total Norco College		\$.98
iii. Moreno Valley College		
a. Enrollment Management - Instructional	.28	
b. Other	<u>.87</u>	
Total Moreno Valley College		\$ <u>1.15</u>
Total College Reductions		\$ <u>4.81</u>
4. FY 2012-2013 Ending Balance Target:		
a. The Resource 1000 5% contingency equals \$7.52 million; however a 3.6% contingency balance has been included in the amount of \$5.02 million as a budget strategy to mitigate the impact of the District's projected shortfall.		

2011-12 Budget

- *At budget enactment:*
- \$400 million ongoing general fund cut
- fee increase to \$36 per unit effective fall
- *January mid-year actions:*
- Additional cuts totaling \$102 million
- Fee increase to \$46, effective summer
- **Effective ongoing cut of \$385 million**



2011-12 Threats

- Apportionment shortfall now estimated from student fees **ONLY** (at this point in time!)
- Exhibit C figure estimated \$130 million
- Public Advocacy figure estimated @\$100 million attributed to enrollment fee shortfall



2011-12 Threats

- Governor still proposes taking \$116.1 million for redevelopment money expected in current year.
- Bad News: “Hold” on \$192 million General Apportionment May Payment.
- If CY shortfall increases to \$216 million equates to 4.3% deficit factor



Community College Scenarios

Scenario A

- ◆ \$313.1 million “deferral buy-back”
- ◆ Mandates block grant of \$28/FTES

Scenario B

- ◆ ~\$286.5 million triggered cut
- 6.2% workload reduction (-63,888 FTES)
- ◆ Mandates block grant of \$28/FTES

Categorical Consolidation Both Scenarios
\$411.6 million



BY RDA Technical Adjustments

- \$341.2 million of 2012-13 funds are from “expected” redevelopment money
- \$140.3 million ongoing revenue from redirection of tax increment to property taxes
- \$200.9 one-time from a “recovery of cash assets”
- Community colleges would get to keep \$16m as incentive to wind down redevelopment



Downside Risk!

- **Scenario A** Receive \$313 million deferral buy-down and maybe a local revenue shortfall of up to \$341 million RDA/property taxes equates to 7.3% deficit factor which may translate into 71.4K less FTES

- **Scenario B – WORST, WORST CASE**

NO \$313 million deferral buy-down

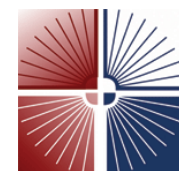
Programmatic Reductions \$286.5 million equates to 6.2% workload reduction and 63.8K less FTES

RDA/Property tax local revenue shortfall equates to 7.3% deficit factor which may translate into 71.4K less FTES



Thoughts

- We agree with the governor's call for new revenue.
- Community colleges have been cut \$809 million since 2008-09, and have foregone 15.8% in cost-of-living adjustments. Tax measure would restore Prop. 98 to 2007-08 funding levels in 2014-15.
- The manipulation of Prop. 98 by adding general obligation bond service may be unconstitutional and is a sleight-of-hand cut to schools/CCC.
- We are very concerned about programming all these funds into a "positive trigger" given the tremendous amount of downside risk. K-12 groups are lining behind deferral buy-down



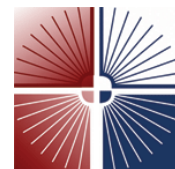
Budget Risks

- ▶ Tax measure is politically uncertain and costly.
- ▶ Revenues are highly variable, with or without tax measure.
- ▶ Planning will be difficult. Workload reduction of 6% will be decided in November and local revenue shortfalls of up to 7%
- ▶ Redevelopment funds may not materialize in either the current (\$116.1m) or budget years (\$341.2m)
- ▶ Student fee shortfall with more BOG waivers as fees go to \$46/unit.
- ▶ Enrollment declines possible in some districts, particularly rural colleges with a proposal to triple neighboring state student fees to \$138/unit.



The Budget Timeline

- May 14: Governor releases May Revise
- Next four weeks: budget hearings and conference committee
- June 15: Constitutional deadline for Legislature to send budget to governor
- November 6: General Election
- January 1, 2013: trigger reductions take effect if revenue targets are not met



RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2012-2013

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2011-2012</u>	<u>Tentative Budget 2012-2013</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 148,323,577	\$ 139,182,876
1080	Community Education	783,077	647,564
1090	Performance Riverside	846,666	659,960
1110	Bookstore (Contract-Operated)	543,128	543,128
1170	Customized Solutions	<u>273,949</u>	<u>220,886</u>
	Total Unrestricted General Funds	<u>150,770,397</u>	<u>141,254,414</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,916,824	3,351,297
1070	Student Health	3,689,522	3,349,251
1180	Redevelopment Pass-Through	10,847,665	7,838,484
1190	Grants and Categorical Programs	<u>28,179,849</u>	<u>31,522,875</u>
	Total Restricted General Funds	<u>45,633,860</u>	<u>46,061,907</u>
	Total General Funds	<u>196,404,257</u>	<u>187,316,321</u>
<u>Special Revenue - Funds 32 & 33</u>			
<u>Resource</u>			
3200	Food Services	2,245,980	2,063,807
3300	Child Care	<u>1,153,083</u>	<u>1,152,044</u>
	Total Special Revenue Funds	<u>3,399,063</u>	<u>3,215,851</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2012-2013

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2011-2012</u>	<u>Tentative Budget 2012-2013</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	9,905,601	13,523,800
4120	Non-State Funded Capital Outlay Projects	559	560
4130	La Sierra Capital	9,620,713	7,963,214
4160	General Obligation Bond Funded Capital Outlay	32,888,389	29,769,090
4170	2010D Capital Appreciation Bonds	7,410,458	6,884,079
4180	2010D Build America Bonds	<u>83,453,092</u>	<u>53,358,150</u>
	Total Capital Projects Funds	<u>143,278,812</u>	<u>111,498,893</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Health and Liability Self-Insurance	7,083,132	6,909,464
6110	Workers Compensation Self Insurance	<u>4,906,198</u>	<u>5,317,534</u>
	Total Internal Service Funds	<u>11,989,330</u>	<u>12,226,998</u>
	Total District Funds	<u>\$ 355,071,462</u>	<u>\$ 314,258,063</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 49,337,725	\$ 51,739,010
	State of California Student Grants	<u>2,000,000</u>	<u>2,030,000</u>
	Total Student Financial Aid Accounts	<u>51,337,725</u>	<u>53,769,010</u>
<u>Other Account</u>			
	Associated Students of RCC	<u>1,694,561</u>	<u>1,623,033</u>
	Total Expendable Trust and Agency	<u>\$ 53,032,286</u>	<u>\$ 55,392,043</u>
	Grand Total	<u>\$ 408,103,748</u>	<u>\$ 369,650,106</u>

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

TENTATIVE OPERATING BUDGET
 2012-2013

Estimated Beginning Balance, July 1		\$	5,134,689
Federal Income			
Student Financial Aid Adm. Fees	\$	189,494	
Veterans Report Fee		<u>8,496</u>	
Total Federal Income			197,990
State General Apportionment			
General Apportionment		93,443,684	
Enrollment Fee Waiver Administration		164,000	
Homeowner's Prop Tax Exemption		<u>470,600</u>	
Total State General Apportionment			94,078,284
Other State Income			
Lottery		3,000,000	
Part-Time Faculty Compensation		<u>629,578</u>	
Total Other State Income			3,629,578
Local Income			
Property Taxes		22,330,000	
Food Sales / Commissions		85,000	
State Dated Checks (Resource 0800)		52,000	
Interest		200,000	
Enrollment Fees		7,800,000	
Nonresident Student Fees		1,900,000	
Transcript / Late Application Fees		106,000	
Other Student Fees		442,000	
Cosmetology / Dental Hygiene / Other Sales		106,000	
Leases and Rental Income		315,454	
Donations		23,181	
Miscellaneous Local Income		<u>269,700</u>	
Total Local Income			33,629,335
Other/Incoming Transfers			
Sales - Obsolete Equipment		13,000	
Indirect Costs Recovery		500,000	
From Resource 4130		<u>2,000,000</u>	
Total Other/Incoming Transfers			<u>2,513,000</u>
Total Income			<u>\$ 134,048,187</u>
Total Available Funds			<u><u>\$ 139,182,876</u></u>

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

TENTATIVE OPERATING BUDGET
 2012-2013

Object Code

1100	Regular Full-Time Teaching	\$ 26,469,309	
1200	Regular Full-Time Non-Teaching	11,338,125	
1300	Part-Time Hourly Teaching and Overload	19,217,193	
1400	Part-Time Hourly Non-Teaching	<u>1,492,755</u>	
	Total Academic Salaries		\$ 58,517,382
2100	Regular Full-Time and Part-Time Classified	24,389,165	
2200	Regular Full-Time Instructional aides	2,153,881	
2300	Student Help Non-Instructional and Classified Overtime	669,219	
2400	Student Help Instructional Aides	<u>194,912</u>	
	Total Classified Salaries		27,407,177
3000	Employee Benefits		29,237,846
4000	Books and Supplies		2,290,776
5000	Services and Operating Expenditures		14,217,085
6000	Capital Outlay		736,490
7300	Interfund Transfers		
	To Resource 6100	<u>250,000</u>	
	Total Interfund Transfers		250,000
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(205,576)	
	General Fund Backfill	699,157	
	College Work Study (Resource 1190)	347,009	
	DSP&S (Resource 1190)	<u>665,157</u>	
	Total Intrafund Transfers		<u>1,505,747</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 134,162,503
7900	*Contingency / Reserve		<u>5,020,373</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 139,182,876</u>

* The Resource 1000 Contingency was calculated using 3.6% as a budget balancing strategy instead of the 5% required by Board Policy 7080. The Contingency takes into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170) and factoring in the deficit for Resource 1090.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 760,577
Local Income		
Interest	\$ 5,932	
Rents and Leases	11,771	
Parking Permits/Fines	<u>2,573,017</u>	
Total Local Income		<u>2,590,720</u>
Total Available Funds (TAF)		<u>\$ 3,351,297</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,539,986
3000	Employee Benefits	567,498
4000	Book and Supplies	67,200
5000	Services and Operating Expenditures	388,236
6000	Capital Outlay	<u>180,000</u>
	Total Expenditures	2,742,920
7900	* Contingency/Reserve	<u>608,377</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 3,351,297</u>

* 5% Contingency reserve calculated from TAF equals \$167,565

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 2,029,142
Local Income		
Health Fees	\$ 1,210,000	
Interest	15,366	
Other	<u>94,743</u>	
Total Local Income		<u>1,320,109</u>
Total Available Funds (TAF)		<u>\$ 3,349,251</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 316,026
2000	Classified Salaries	693,833
3000	Employee Benefits	224,430
4000	Book and Supplies	139,347
5000	Services and Operating Expenditures	486,948
6000	Capital Outlay	<u>46,786</u>
	Total Expenditures	1,907,370
7900	* Contingency/Reserves	<u>1,441,881</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,349,251</u>

* 5% Contingency reserve calculated from TAF equals \$167,463

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	(32,239)
Local Income			
Community Activities Program Fees	\$	679,703	
Interest		<u>100</u>	
Total Local Income			<u>679,803</u>
Total Available Funds (TAF)		\$	<u>647,564</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,185
2000	Classified Salaries		228,166
3000	Employee Benefits		54,561
4000	Book and Supplies		3,100
5000	Services and Operating Expenditures		<u>351,593</u>
	Total Expenditures		641,605
7900	* Contingency/Reserves		<u>5,959</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	\$	<u>647,564</u>
	Resource Deficit	\$	-

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ (170,055)
Local Income		
Donations	\$ 155,000	
Box Office Receipts	640,000	
Interest Income	15	
Other Local Income	<u>35,000</u>	
Total Income		<u>830,015</u>
Total Available Funds (TAF)		<u>\$ 659,960</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 261,572
3000	Employee Benefits	108,159
4000	Book and Supplies	14,000
5000	Services and Operating Expenditures	<u>357,100</u>
	Total Expenditures	740,831
7900	Contingency/Reserves	<u>-</u>
	Total Resource 1090 Expenditures Including Contingency/Reserves	<u>\$ 740,831</u>
	Resource Deficit	\$ (80,871)

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	5,000
Local Income			
Commissions	\$	537,528	
Interest		<u>600</u>	
Total Local Income			<u>538,128</u>
Total Available Funds (TAF)		\$	<u>543,128</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$	43,830
7390	Interfund Transfer to Resource 3200		288,722
8999	Intrafund Transfer to Resource 1000		<u>205,576</u>
	Total Expenditures		538,128
7900	* Contingency/Reserves		<u>5,000</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	\$	<u>543,128</u>

* 5% Contingency reserve calculated from TAF equals \$28,783

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

TENTATIVE OPERATING BUDGET
 2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	65,886
Local Income			
Interest	\$	200	
Contract Revenue		<u>154,800</u>	
Total Local Income			<u>155,000</u>
Total Available Funds (TAF)		\$	<u>220,886</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	24,439
3000	Employee Benefits		10,110
4000	Book and Supplies		6,600
5000	Services and Operating Expenditures		<u>76,201</u>
	Total Expenditures		117,350
7910	* Contingency/Reserves		<u>103,536</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	\$	<u>220,886</u>

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

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 6,457,234
Local Income		
Rents and Leases	\$ 6,500	
Interest	51,750	
Redevelopment Agency Agreements	<u>1,323,000</u>	
Total Local Income		<u>1,381,250</u>
Total Available Funds (TAF)		<u>\$ 7,838,484</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 240,256
6000	Capital Outlay	<u>672,110</u>
	Total Expenditures	912,366
7900	* Contingency/Reserves	<u>6,926,118</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 7,838,484</u>

* 5% Contingency reserve calculated from TAF equals \$391,924

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

TENTATIVE OPERATING BUDGET
 2012-2013

Estimated Beginning Balance, July 1		\$ <u> -</u>
Federal Income		
Affordable Care Act: Expansion of PA Prog.	\$	1,921,432
ARRA Southern CA Logistics		200,000
Bulletproof Vest Partnership		8,344
CalGRIP		27,253
California State Trade Export		152,922
Community Tech Ed Regional Consortia		150,000
Community Tech Ed Transitions		148,167
ECS Consortium Grant		17,500
Fast Track to the ADN Program		181,507
FIPSE Public Safety Education		256,008
Foster & Kinship Care		66,718
Moreno Valley Project TAP		1,359,194
NSF Supply Chain Technology		1,161,652
Nursing Education Pract & Retention		12,493
Nursing Education Pract & Retention 10/13		552,920
Perkins Title I-C		1,271,542
Post-Emancipation Services		102,000
Pre-Emancipation Services		105,800
Procurement Assistance		154,998
Riverside County Emancipation Services		672,200
RCOE Foster Youth ILP/Emancipation		91,670
Student Support Services RISE Norco		325,510
Student Support Services TRIO MV		290,384
Student Support Services TRIO Norco		330,944
Student Support Services TRIO Riverside		304,934
TANF 50%		147,190
Title V Answering the Call		824,469
Title V HSI Coop MV/UCR		37,759
Title V HSI Coop Norco/CSUSB		950,731
Title V HSI Pathways to Excellence		971,883
Title V HSI STEM and Articulation		1,613,159
Title V Norco Portal to Your Future		824,183
Tri-Tech SBDC		121,369
Tri-Tech Small Business Jobs Act		215,141
UCR/USDA Nano Water Research		89,141
Upward Bound TRIO AUSD		262,321
Upward Bound TRIO Centennial HS		307,678
Upward Bound TRIO Corona HS		250,000
Upward Bound TRIO Norco CNUSD2		140,820
Upward Bound TRIO Riverside		43,893
Workability Grant		<u>290,060</u>
Total Federal Income		16,955,889

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

TENTATIVE OPERATING BUDGET
 2012-2013

State Income

Basic Skills	524,318	
BFAP Augmentation	865,398	
BOG Financial Aid Administration	348,309	
CSUSB Stem Cell Research	10,662	
CSUSB Stem Cell Research 12/13	12,900	
CalWorks	474,048	
CalWorks Community College Set-Aside Program	80,000	
CITD Leadership Grant	191,000	
CTE Community Collaborative Pathways	411,350	
CTE Community Collaborative Project - 10/11	313,089	
CTE Community Collaborative Project - 10/11 Suppl	6,039	
CTE Enrollment Growth & Retention ADN-RN 10/11	280,245	
CTE Enrollment Growth & Retention ADN-RN 11/12	259,647	
DSP&S Allocation	1,585,470	
Enrollment Growth & Retention ADN-RN - 12/13	260,687	
EOPS - CARE	128,933	
EOPS Allocation	1,146,646	
Faculty and Staff Diversity (including carryover)	38,692	
Foster & Kinship Care Education	68,393	
Lottery	600,000	
Matriculation	823,293	
Middle College	100,000	
Responsive Training Fund	189,063	
Song Brown PA Mental Health 11/12	167,022	
Song Brown PA Mental Health 12/13	99,999	
Song Brown RN - 11/13	80,000	
Staff Development	7,049	
State Transition to Nursing Practice	20,066	
Youth Entrepreneurship Program	4,918	
Total State Income		9,097,236

Local Income

CACT Seminars	27,740
Completion Academies	239,748
Completion Counts - CLIP	2,117,680
4Faculty Web Services	8,437
FCCC Career Ladders	11,115
Gateway to College	346,000
Intn'l Student Capital Outlay Surcharge	744,546
Kaiser Permanente MVC Dental Hygiene	21,250
Regional Health Occupations	2,000

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

TENTATIVE OPERATING BUDGET
2012-2013

Riverside Community Health Foundation	516	
Riverside County Board of Supervisors	5,507	
Riverside Medical Clinic - Allied Health	95,000	
Tri-Tech SBCD Cash Match	126,908	
Tri-Tech SBCD Seminars	9,443	
Tri-Tech SB Jobs Act	2,525	
West Ed Paraprofessional	<u>12</u>	
Total Local Income		3,758,427
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	347,009	
General Fund Backfill (from Resource 1000)	<u>699,157</u>	
Total Interfund and Intrafund Transfers		<u>1,711,323</u>
Total Income		<u>31,522,875</u>
Total Available Funds		<u>\$ 31,522,875</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 4,416,637
2000	Classified Salaries	7,342,528
3000	Employee Benefits	3,627,926
4000	Book and Supplies	2,853,126
5000	Services and Operating Expenditures	7,546,571
6000	Capital Outlay	3,542,821
7600	Book Grants / Bus Passes	2,193,266
7900	Contingency / Reserves	<u> -</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 31,522,875</u>

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

TENTATIVE OPERATING BUDGET
 2012-2013

INCOME

Estimated Beginning Balance, July 1		<u>\$ 50,436</u>
Local Income		
Food Sales/Commissions	\$ 1,604,673	
Video/Vending/Pepsi Support	119,536	
Interest	<u>440</u>	
Total Local Income		1,724,649
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>288,722</u>
Total Income		<u>2,013,371</u>
Total Available Funds (TAF)		<u>\$ 2,063,807</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 744,814
3000	Employee Benefits	299,870
4000	Books and Supplies	791,740
5000	Services and Operating Expenditures	169,191
6000	Capital Outlay	<u>7,000</u>
	Total Expenditures	2,012,615
7900	* Contingency/Reserves	<u>51,192</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 2,063,807</u>

* 5% Contingency reserve calculated from TAF equals \$103,190

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

TENTATIVE OPERATING BUDGET
 2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	46,249
Federal Income			
Lunch Program	\$	139,432	
State Income			
Tax Bailout Funds		70,805	
Local Income			
Parent Fees	\$	820,967	
Rental Income		74,376	
Interest Income		<u>215</u>	
Total Local Income		<u>895,558</u>	
Total Income			<u>1,105,795</u>
Total Available Funds (TAF)			<u>\$ 1,152,044</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	629,267
2000	Classified Salaries		161,632
3000	Employee Benefits		160,947
4000	Books and Supplies		44,380
5000	Services and Operating Expenditures		85,566
6000	Capital Outlay		<u>10,000</u>
	Total Expenditures		1,091,792
7900	* Contingency/Reserves		<u>60,252</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	\$	<u>1,152,044</u>

* 5% Contingency reserve calculated from TAF equals \$57,602

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income			
Riverside Wheelock Gym Seismic Retrofit	\$	121,118	
Moreno Valley Student/Academic Services Facility		12,945,000	
Riverside Nursing/Sciences Building		<u>457,682</u>	
Total State Income			<u>13,523,800</u>
Total Available Funds (TAF)		\$	<u>13,523,800</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>13,523,800</u>
	Total Expenditures		13,523,800
7900	Contingency/Reserves		<u>-</u>
Total Resource 4100 Expenditures Including Contingency/Reserves		\$	<u>13,523,800</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$	<u>555</u>
Local Income		\$	<u>5</u>
Total Income			<u>5</u>
Total Available Funds		\$	<u><u>560</u></u>

EXPENDITURES

Object Code

7900	Contingency/Reserves	\$	<u>560</u>
Total Resource 4120 Expenditures Including Contingency/Reserves		\$	<u><u>560</u></u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 7,916,114
Local Income	\$ 47,100	
Total Income		<u>47,100</u>
Total Available Funds (TAF)		<u>\$ 7,963,214</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 4,200
	Total Expenditures	4,200
7390	Interfund Transfer to Resource 1000 - General Fund	2,000,000
7920	Contingency/Reserves	<u>5,959,014</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 7,963,214</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1	\$ 29,619,090
Local Income	<u>150,000</u>
Total Available Funds (TAF)	<u>\$ 29,769,090</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 376,958
3000	Employee Benefits	107,393
5000	Services and Operating Expenses	486,691
6000	Capital Outlay	<u>25,759,318</u>
	Total Expenditures	26,730,360
7910	Contingency	<u>3,038,730</u>
	Total Resource 4160 Expenditures Including Contingency/Reserves	<u>\$ 29,769,090</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1	\$ 6,856,079
Local Income	<u>28,000</u>
Total Available Funds (TAF)	<u>\$ 6,884,079</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>6,539,875</u>
	Total Expenditures	6,539,875
7910	Contingency	<u>344,204</u>
	Total Resource 4170 Expenditures Including Contingency/Reserves	<u>\$ 6,884,079</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1	\$ 53,078,150
Local Income	<u>280,000</u>
Total Available Funds (TAF)	<u>\$ 53,358,150</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 15,073
6000	Capital Outlay	<u>48,495,151</u>
	Total Expenditures	48,510,224
7910	Contingency	<u>4,847,926</u>
	Total Resource 4180 Expenditures Including Contingency/Reserves	<u>\$ 53,358,150</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 2,036,964
Local Income		
Interest	\$ 20,000	
Other Local	2,500	
Self-Insurance Health Plan	<u>4,600,000</u>	
Total Local Income		4,622,500
Interfund Transfer from Resource 1000 - General Fund		<u>250,000</u>
Total Income		<u>4,872,500</u>
Total Available Funds (TAF)		<u>\$ 6,909,464</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 168,424
3000	Employee Benefits	69,468
4000	Book and Supplies	3,200
5000	Services and Operating Expenditures	5,603,133
6000	Capital Outlay	<u>40,000</u>
	Total Expenditures	5,884,225
7900	Contingency/Reserves	<u>1,025,239</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 6,909,464</u>

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

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Estimated Beginning Balance, July 1		\$ 3,777,475
Local Income		
Interest	\$ 15,000	
Workers Compensation Premiums	<u>1,525,059</u>	
Total Local Income		<u>1,540,059</u>
Total Available Funds (TAF)		<u>\$ 5,317,534</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 211,339
3000	Employee Benefits	75,062
4000	Books and Supplies	300
5000	Services and Operating Expenditures	<u>1,234,100</u>
	Total Expenditures	1,520,801
7900	Contingency/Reserves	<u>3,796,733</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 5,317,534</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 45,000,000		
FSEOG Student Grants and Book Waivers	943,405		
Federal Work Study	1,065,605		
Subsidized Loan	3,230,000		
Un-Subsidized Loan	<u>1,500,000</u>		
Total Federal Income			<u>51,739,010</u>
Total Available Funds (TAF)		\$	<u>51,739,010</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$	<u>51,739,010</u>
	Total Student Federal Grants	\$	<u>51,739,010</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,030,000</u>
Total Available Funds (TAF)	<u>\$ 2,030,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$ <u>2,030,000</u>
	Total State of California Student Grants	<u>\$ 2,030,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

TENTATIVE OPERATING BUDGET
2012-2013

INCOME

Unaudited Beginning Balance, July 1		\$	973,033
Local Income			
Student Fees	\$	630,000	
Interest		7,000	
Athletic Events		<u>13,000</u>	
Total Local Income			<u>650,000</u>
Total Available Funds (TAF)		\$	<u>1,623,033</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$	104,454
906	Athletics		213,200
910	Riverside Associated Students		117,559
920	Norco Associated Students		156,000
930	Moreno Valley Associated Students		<u>143,000</u>
	Total Expenditures	\$	734,213
	Contingency		<u>888,820</u>
	Total ASRCC Accounts	\$	<u>1,623,033</u>



e-board › Agenda Item

Agenda Item

Agenda Item (IV-E-2)

Meeting 4/3/2012 - Committee/Regular Board
Agenda Item Committee - Resources (IV-E-2)
Subject FY 2012-13 Riverside Community College District Budget Planning
College/District District
Information Only

Background Narrative:

Staff will present a report on the status of the District's FY 2012-13 budget development efforts for the Board's review and information.

Prepared By: Jim Buysse, Vice Chancellor, Administration & Finance

Attachments:

[FY 2012-13 RCCD Budget Planning](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT



FY 2012-13 BUDGET PLANNING

As of

FEBRUARY 21, 2012

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2011-2012

Revenues

Adopted Budget*		\$ 135.11
Mid-Year Triggers (\$102M)	\$ (2.44)	
Enrollment Fee Shortfall (\$106M)	(2.49)	
Property Tax Shortfall (\$25M)	(0.60)	
CC System Structural Deficit (\$18M)	<u>(0.42)</u>	
Total Revenue Reductions		<u>(5.95)</u>
Net Revenues for FY 2011-2012		\$ 129.16

* The Adopted Budget was reduced for a \$7.5 million workload/apportionment decrease, passed through from the State. The total FY 11-12 reduction is \$13.45 million.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2011-2012 (continued)

Expenditures

Adopted Budget		\$ 142.48
Estimated Budget Savings		
Salaries and Benefits	\$ (2.61)	
Supplies and Services	(2.34)	
Capital Outlay	<u>(0.28)</u>	
Total Expenditure Reductions		<u>(5.23)</u>
Net Expenditures for FY 2011-2012		<u>137.25</u>
Net Current Year Estimated Surplus/(Deficit)		\$ (8.09)
Beginning Balance at July 1, 2011		<u>13.22</u>
Estimated Ending Balance at June 30, 2012		<u>\$ 5.13</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2012-2013

Beginning Balance at July 1, 2012 \$ 5.13

Revenues

Base Budget		\$ 129.16
Restoration of prior year one-time Revenue Adjustments*	\$ 4.23	
Lottery Revenue Adjustment	(0.20)	
Prior Year Interfund Transfer from La Sierra Fund (One-Time)	<u>(1.62)</u>	
Total Revenue Adjustments		<u>2.41</u>
Net Estimated Revenues for FY 2012-2013		<u>131.57</u>
Total Available Funds		136.70
Less, 5% Ending Balance Target		<u>(7.52)</u>
Amount Available for Expenditures		<u>\$ 129.18</u>

* Governor's Proposed Budget assumes passage of tax increases in November 2012. If taxes fail to pass, the District will suffer a workload/apportionment reduction of \$6.3 million.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2012-2013 (continued)

Expenditures

Base Budget		\$ 142.48
Compensation Adjustments		
Step/Column/Growth/Placement/ Classification	\$ 0.65	
Employee Benefits	1.85	
FY 2007-2008 GH Payments Completed	(0.34)	
December 31, 2011 GH Retirees	<u>(2.43)</u>	
Net Compensation Adjustments	\$ (0.27)	

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2012-2013 Expenditures (continued)

Contracts/Agreements	0.20	
New Facility Operating Costs	0.12	
Repayment of PY Loan from La Sierra for MGC and PR	0.32	
Utilities	0.20	
Election Costs	0.30	
Position Adjustments	<u>0.14</u>	
Total Expenditure Adjustments		<u>1.01</u>
Net Expenditures for FY 2012-2013		<u>143.49</u>
Estimated Budget Problem for FY 2012-2013		<u>\$ (14.31)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of February 21, 2012



FY 2012-13 Budget Development Calendar

- April ~ Reporting on State Tax Revenues
- May 10 ~ May Revise Budget
- May 23 ~ Tentative RCCD Budget Completed
- June 5 ~ Tentative RCCD Budget to Resources Committee
- June ~ Second Principal Apportionment Report
- June 19 ~ Tentative RCCD Budget to Board of Trustees for Action
- July 1 ~ New Fiscal Year Begins
- August ~ State Budget Workshops/Advance Apportionment
- August 9 ~ RCCD Year-End Closing
- August 22 ~ Final RCCD Budget Completed
- September ~ Final RCCD Budget to Resources Committee
- On or before
September 15 ~ Final RCCD Budget to Board of Trustees for Action



Agenda Item (IV-E-2)

Meeting 1/17/2012 - Committee/Regular Board
Agenda Item Committee - Resources (IV-E-2)
Subject Governor's Proposed Budget for FY 2012-13
College/District District
Information Only

Background Narrative:

Staff will lead a brief discussion of the FY 2012-13 Governor's proposed budget for the California Community Colleges and the potential implications thereof for RCCD.

Prepared By: Jim Buysse, Vice Chancellor, Administration & Finance

Attachments:

[2012-13 Budget Update Attachment 1 - January 17, 2012](#)
[2012-13 Budget Update Attachment 2 - January 17, 2012](#)



A DEFINING MOMENT

Community College League of California

January 6, 2012

Dear Aaron,

Some of my best mentors have reminded me to "sleep on it" before responding. After a few hours of shuteye, here is a little more information on the state budget and its impact on community colleges.

The big picture

The state's economy is improving, and much work has been done to reduce the structure deficit. Instead of a double-digit structural shortfall, we are down to \$5.1 billion. Additionally, we are carrying into 2012-13 a \$4.1 billion deficit from the 2011-12 (current) fiscal year. So, the starting point deficit for next year is \$9.2 billion. Absent policy changes, that deficit dwindles to \$1.9 billion by 2015-16.

The spending plan has \$2 billion in combined cuts to CalWORKs, Medi-Cal and In-home Supportive Services, as well as deep cuts (\$300 million) to Cal Grants, mostly to students attending proprietary and nonprofit colleges.

The governor's tax plan

To address the structural deficit, the governor has proposed a temporary increase in the sales tax and personal income tax rates on higher income earners. According to the governor, this would bring in \$6.9 billion in 2012-13. While earmarked for the "Education Protection Account," the increased revenue will only increase the Proposition 98 guarantee by \$2.4 billion. The remainder of the new tax revenue will supplant existing Proposition 98 general fund dollars, making them available for new purposes.

The tax increases would be considered by the voters at the November 2012 general election.

The "triggers"

If the voters do not approve the tax plan, the governor proposes \$5.4 billion in automatic cuts. Of these, \$4.8 billion would be to Proposition 98 funding for schools and community colleges. While the guarantee would only drop by \$2.4 billion, the governor proposes an additional back-door cut by shifting \$2.6 billion in non-Proposition 98 general obligation bond debt service for schools and community colleges into the guarantee. This would allow for an additional \$2.6 billion in cuts to schools and community colleges.

The community college budget

The governor proposes the following budget increases for community colleges, if the tax package passes:

- \$218.3 million to partially "buy back" the accounting deferral on the state's books. This would provide no additional program funds for community colleges in 2012-13, but could reduce district borrowing costs.

- \$12.5 million to establish a block grant to reduce the backlog of state reimbursable mandates to community colleges
- additional accounting adjustments for shortfalls in student fee revenue and property taxes

Categorical flexibility

The governor proposes a massive overhaul of K-12 and community college categorical programs. For community colleges, this would take **all** eighteen categorical programs--from the smallest, the statewide Academic Senate, to the largest, EOPS--and place them in one block grant of \$411.6 million.

Now, before you jump on the bandwagon, jump up and down screaming, or jump off a cliff--based on your perspective--we have not seen the language to implement this flexibility. Since the budget was released early, the budget bill language that we ordinarily see the day after budget introduction is not yet available. The governor's budget summary provides:

The Budget proposes to consolidate nearly all categorical programs and provide flexibility to CCC to use "flexed" funds for any categorical program purpose. This proposal will improve student access and success and will provide the colleges with more local control, flexibility, and decision-making authority. The Administration will review the recommendations of the forthcoming Student Success Task Force report and explore other possibilities for expanding flexibility—including fee policy changes and loosening operational restrictions—for inclusion in the May Revision.

The triggers and community colleges

If the voters do not approve the temporary taxes, the community college budget would likely change as follows:

- The \$218.3 million in new money for the "buy down" of the deferral would be cancelled.
- The \$12.5 million in new money for the mandates block grant would be cut.
- An additional unspecified base cut of \$300 million would also likely occur, as the community college share of the \$2.6 billion in existing Prop. 98 money is used instead for general obligation debt service.

Thus, the total "at stake" for community colleges in the November tax plan is essentially 11% of \$4.8 billion, or over \$525 million.

*While the governor's documents discuss the \$2.6 billion cut as "equating" to a three-week reduction in the K-12 school year, it is very likely that community colleges will be expected to share in the reduction proportionate to their share of the guarantee.

Where are we?

This is my eighteenth state budget and I know to neither panic nor get too excited upon the opening salvo. The governor has met the legal responsibility of proposing a balanced budget. He has done with fewer gimmicks than we have been accustomed to and now it will be considered by the Legislature.

Republicans are going to balk at the tax assumptions in this budget and Democrats will be hard-pressed to support the deep cuts to health and human services programs, particularly given the election year.

Clearly, elements of this plan are problematic for community colleges. Does it really make sense to send the \$338,000 used to support the statewide Academic Senate to 72 districts and then ask them to send it

back up to maintain the state office, which has many legal functions? What about categoricals that make us eligible for matching funds or are locked up in district-specific contracts? Does it make sense to use almost all of the new money to "buy down" an accounting deferral, or would voters be more interested in supporting the temporary taxes if they new community colleges would be able to serve more students?

There are lots of questions, and we will have time to have a dialog and advocate for the smartest plan possible for community colleges.

Sincerely,

A handwritten signature in cursive script, appearing to read "Scott Lay".

Scott Lay
President and Chief Executive Officer, The League
Orange Coast College '94

Community College League of California
2017 O Street, Sacramento, California 95811
916.444.8641 . www.ccleague.org

January 2012 Budget Update

From: Troy, Dan [<mailto:dtroy@CCCCO.EDU>]
Sent: Thursday, January 05, 2012 9:07 PM
To: SO2CBO@LISTSERV.CCCNEXT.NET
Subject: 2012-13 Budget Update

Colleagues,

Attached is my preliminary review of the Governor's proposed 2012-13 Budget. We are still awaiting detail on many issues, but I wanted to get an overview in your hands as soon as possible.

Regards,

Dan Troy
Vice Chancellor for Fiscal Policy
California Community Colleges Chancellor's Office
(916) 445-0540

Budget Update: Governor's 2012-13 Proposal

Governor Brown surprised everyone by releasing his proposed 2012-13 budget on January 5th rather than on the 10th, as has been the custom. The Governor identifies an initial deficit of \$9.2 billion (\$4.1 billion carried over from the 2011-12 year) which he proposes to close through a combination of deep programmatic cuts and a temporary revenue increase that would need to be approved by the voters on the November ballot. There are no reductions proposed for the California Community Colleges, contingent on the passage of the November initiative. If the initiative fails, however, the Colleges would be subject to significant trigger cuts in the middle of the year.

The Budget Summary notes that operational deficits that had been in excess of \$20 billion just a year ago have been significantly reduced to the extent that, even without any new solutions, the operational gap would be reduced to \$5.1 billion in 12-13 (this figure excludes the prior year debt) and would be under \$2 billion as of 2014-15. While the state's fiscal condition is stabilizing, it is a very slow recovery that was further hampered by the European financial crisis and the federal debt limit debate. The summary notes that the state's General Fund revenues are not expected to return to 2007-08 levels until the 2014-15 fiscal year.

Closing the Gap

In order to close the budget gap, the Governor proposes the following programmatic reductions:

- Health and Human Services - \$2.04 billion (includes reductions to Medi-Cal, CalWORKs, In-Home Supportive Services, and other programs).
- Education - \$1.321 billion (includes \$544.6 million in Prop 98 savings related to rebenching the Prop 98 guarantee to account for the elimination of sales tax on gasoline, plus \$446.9 million in cuts to child care, and \$301.7 million in reduction to Cal Grants).
- State Mandates - \$828.3 million
- Other cuts - \$27.3 million

The Governor further proposes temporary increases in the sales tax (one-half percent) and in personal income for filers with incomes over \$250,000 for an annualized total of \$6.9 billion, of which, approximately \$4.4 billion would be collected during the 12-13 fiscal year. Other solutions total over \$1.4 billion. All told, these solutions would eliminate the \$9.2 billion deficit and provide for a reserve of \$1.1 billion.

Proposition 98

Under the Governor's proposal, the Prop 98 guarantee would be funded at \$52.5 billion, up from \$47.8 billion in the 2011-12 fiscal year. This increase is highly dependent on the passage of the temporary taxes. Without voter support, the guarantee would drop to \$47.7 billion due to the severe trigger cuts (described in more detail below). The Governor expresses a desire to provide more control to local K-12 districts regarding educational decisions, including the elimination of many categorical and mandated program requirements.

California Community Colleges

The budget would augment base funding for the California Community Colleges by \$218.3 million (assuming passage of the November initiative – detail on trigger cuts below). This increase is targeted toward buying back a portion of the \$961 million in total year-over-year deferrals that have been assigned to the system. There is no new funding proposed for growth, COLA, or for restoration of the categorical programs that were reduced in the 2009-10 budget. There is also no new proposal to increase student fees beyond the \$46 per-unit level. The budget does include a current year Proposition 98 General Fund reduction of \$146.9 million in CCC apportionments to reflect an identical increase in offsetting property taxes resulting from the elimination of redevelopment agencies, so the change is intended to be neutral.

Further, the Governor proposes to consolidate all categorical programs into a single budget schedule and allow districts the flexibility to use the dollars for any categorical purpose (we are told there will be protection for DSPS and Foster Care Educational Program funding). The Governor also proposes to eliminate nearly half of all existing mandates and create a \$200 million K-14 mandates block grant program to incentivize districts to continue providing any remaining mandated duties.

The Governor proposes to provide annual funding increases of at least 4% to CCCs (as well as UC and CSU) for the fiscal years 2013-14 through 2015-16. Again, these increases are subject to voter approval of the tax initiative in November. Additionally, the Budget Summary notes that the Governor will review the recommendations of the Student Success Task Force and will explore ideas for expanding CCC operational flexibility and fee management for inclusion in the May Revision.

Higher Education (Non-CCC)

The Governor proposes no new reductions or funding increases for UC and CSU, except in the event that the triggers are pulled. In that case, UC and CSU will each receive a \$200 million reduction.

Cal Grants

The Governor proposes nearly \$302 million in savings from the Cal Grant program. Approximately \$59 million would be saved by lowering grant awards to \$4,000 for students attending private, for-profit schools. An additional \$112 million would be saved by lowering the award amount for students attending independent, non-profit schools to the CSU award amount.

Additionally, \$131.2 million would be saved by raising Cal Grant GPA requirements. Among the changes, CCC transfer students would now need a GPA of 2.75 rather than the current 2.4.

More Triggers

For the second year in a row, the Governor proposes to make the budget financeable through the use of automatic trigger reductions. If the Governor's proposed revenue plan is rejected by the voters in November, a total of \$5.390 billion in reductions would be enacted as follows:

January 2012 Budget Update

- Prop 98 - \$4.837 billion
- UC and CSU - \$400 million
- Courts - \$125 million
- Forestry/Fire - \$15 million
- Fish & Game - \$3.5 million
- Parks - \$2 million
- DOJ - \$1 million

For Proposition 98, the reductions would include the elimination of the deferral buyback (\$218.3 million for CCCs, and an additional \$2.2 billion for K-12), and other unspecified program cuts to accommodate the absorption of \$2.6 billion in outstanding GO debt repayment costs.

While adding the debt repayment obligations into the Proposition 98 guarantee requires rebenching, the impact of that rebenching only increases the guarantee by about \$200 million (reflecting allocations provided in the 1986-87 fiscal year), so absorbing \$2.6 billion in debt service requires a net K-14 programmatic reduction of \$2.4 billion. Assuming CCCs account for 11% of that figure (the exact amount has not been confirmed at this time), the system would be subject to a reduction of about \$264 million beyond the loss of the deferral repayment for a total potential midyear reduction of \$482.3 million. While more detail is needed to confirm the exact figure, the trigger reduction would certainly represent a major midyear hit to the system.

Clearly, under the Governor's proposal, passage of the November tax initiative is absolutely crucial to the security of our budget.

Conclusion

The Governor's proposed 2012-13 budget shows a slowly recovering economy that, combined with recent budget reductions, has helped narrow a gaping budget deficit. The Governor expresses a desire to cede control of many programmatic decisions from the state to local entities. While the Governor indicates a willingness to provide stable funding streams to higher education, his ability to do so is contingent on voter approval of new revenues.

It is also far from clear how easy it will be to convince the Legislature to go along with some of the proposed reductions. There are already indications that the Senate is not willing to make any cuts until May Revision, while the Governor is hoping that some will be enacted as early as March. A further caution is that the Governor's base revenue projections are more optimistic than those from the Legislative Analyst's Office's November Revenue Outlook. If the Department of Finance's projections are too high, funding proposed for the CCCs may disappear as the budget process progresses. We are not out of the woods, yet.

Please note that, at this point, our office has received only summary descriptions of the budget proposal. All of the preceding comments may be subject to revision as more details are revealed. Naturally, we will keep you posted of any significant changes to our understanding of the proposal as they become available to us.