

Agenda Item (III-A)

Meeting	9/17/2018 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2018-2019 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2018-2019 budget; and 2) Adopt the 2018-2019 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2018-2019 fiscal year. At the June 19, 2018 Board meeting, a Public Hearing on the FY 2018-2019 budget was set for 6:00 p.m. on September 17, 2018. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the 2018-2019 Riverside Community College District Budget.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services
Majd Askar, Director of Business Services

Attachments:

[09172018_FY 2018-19 RCCD Final Budget – Detail by Resource](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2018-2019

INTRODUCTION

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

The 2018-2019 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, 2018 through June 30, 2019. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION

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

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

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

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

NORCO

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

RIVERSIDE

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

THE FY 2018-2019 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2018-19 Enacted Budget

California State Budget, 2018-19

The approved \$201.4 billion 2018 Budget Act focuses State spending on the Governor’s key priorities: investing in education, homelessness, mental health and improving the State’s transportation infrastructure.

The 2018 Budget Act continues to prepare the State for the next recession by fully funding the “Rainy Day Fund” under Proposition 2 by \$4.4 billion to \$13.8 billion.

In May 2011 the State’s often referenced short-term “Wall of Debt” consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over a decade totaled \$35 billion. The 2018-19 budget continues to pay down the Wall of Debt resulting in an outstanding balance of less than \$5 billion.

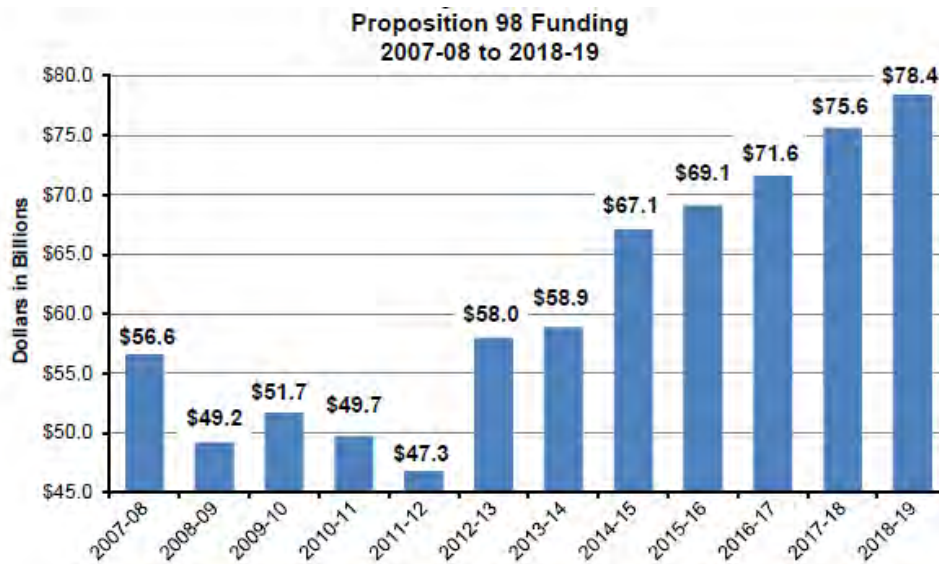
The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and dropped to \$47.3 billion in 2011-12. Funding has reached \$78.4 billion in 2018-19, \$3.9 billion over the 2017 Budget Act. The Community College’s share of Proposition 98 funding is 10.93% and provides an increase of \$725.3 million over the 2017 Budget Act level.

The State faces higher than normal risks and threats over the next several years from increasing reliance on one-time capital gains, an overdue recession and changes to federal fiscal policy. The 2018 Budget Act’s reliance on capital gains is at an all-time high. The current economic expansion is approaching nine years, four years longer than the historical average of five years. Proposed federal policy changes to Medicaid, trade, immigration policy and the federal tax structure could have serious and detrimental effects on the State’s economy and budget.

Proposition 98 Funding

K-14 education funding under Proposition 98 is expected to grow to \$78.4 billion in FY 2018-19 from \$75.6 billion in FY 2017-18, an increase 3.7 percent.

The community college system has seen Proposition 98 revenues increase by \$2.6 billion since 2011.



California State Budget, 2018-19

Funding Formula

The Budget adopts a new student centered funding formula that provides funding to districts based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, including completion of a degree or certificate. The formula will be implemented over the next three years. Core features of the funding formula include the following:

- **Formula Structure and Transition** – In 2018-19, 70 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics. In 2019-20, 65 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 15 percent based on student success metrics. In 2020-21, 60 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 20 percent based on student success metrics.
- **Hold Harmless Provision** – In 2018-19, 2019-20, and 2020-21 no district will receive less funding than they received in 2017-18, and each will receive an increase to reflect a cost-of-living adjustment. In 2021-22 and future years, districts will receive no less in apportionment funding than is currently provided. Additionally, the funding formula includes stability provisions that provide districts with additional revenue protection by allowing them to receive the greater of their past-year or current-year total revenue.
- **Advisory Committee** – Corresponding with the implementation of the Student-Focused Funding Formula, an advisory committee will be established to monitor the implementation of the funding formula and report back to the Legislature and Administration on potential improvements.

California Community Colleges

The major components of the 2018-19 California Community College budget are:

- **Student Centered Funding Formula**
 - Growth - \$59.7 million (1%). While 1% growth funding has been provided for the system, each district's growth rate is determined based on their individual growth formula.
 - COLA - \$173.1 million (2.71%)
 - General Operating Base Increase - \$151.3 million
 - Hold Harmless - \$58.7 million
- Online Community College - \$100 million one-time; \$20 million ongoing
- Student Success Completion Grant - \$40.7 million
- Full-Time Faculty Hiring - \$50.0 million ongoing
- Part-Time Faculty Office Hours - \$50.0 million one-time
- K-12 Strong Workforce - \$164.0 million
- College Promise - \$46.0 million
- Apprenticeship Program - \$36.5 million
- Online Education Initiative Competitive Grants - \$35.0 million one-time
- Adult Education Program - \$26.6 million COLA; \$5.0 million for Data Collection System
- Financial Aid Technology Improvements - \$13.5 million
- Legal Services for Undocumented and Immigrants - \$10.0 million
- Re-Entry of Incarcerated Individuals - \$5.0 million
- Open Educational Resources - \$6.0 million
- Foster Youth Next Up - \$5.0 million

California State Budget, 2018-19

- Course Identification Numbering System - \$.7 million
- COLA for Categoricals - \$7.8 million
- Student Hunger/Basic Needs - \$10.0 million
- Veteran's Resource Centers - \$8.5 million
- Norco College Early Childhood Education Center - \$5.0 million
- Deferred Maintenance/Instructional Equipment/Water Conservation - \$28.5 million
- Pathways in STEM Fields - \$10.0 million
- Mental Health Services - \$10.0 million
- Career Readiness Training for Refugees - \$5.0 million
- Proposition 51 Bond Facilities Projects – 15 Continuing and 6 New

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2018-2019**

The District prepared 2018 budget projections following release of the Governor's initial budget proposal on January 10, 2018 by taking into consideration both increased revenues and increased costs. Budget planning information was presented to the Board of Trustees on May 1, 2018.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2018-2019 Tentative Budget pending passage of the State budget, year-end closing results, final enrollment numbers, and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

BUDGET OVERVIEW

ENROLLMENTS

District enrollment information between 2004-05 and 2018-19 is presented in Exhibit A and Exhibit B.

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

For fiscal 2017-18, the District fell short of achieving its FTES target by 532 FTES. The prior year shortfall was “rolledback” from the Summer 2018 session to FY 2017-18, which is permissible under FTES attendance accounting regulations.

The new Student Centered Funding Formula calls for calculating credit enrollment for funding purposes using a three year average of funded FTES, excluding current year growth, adding growth to the result, and then eliminating FTES associated with incarcerated and special admit students. For FY 2018-19, the calculation is as follows:

<u>Funded Credit FTES</u>	
FY 2016-17	29,578.89
FY 2017-18	29,645.01
FY 2018-19 (Base)	29,645.01
Three-Year Total	88,868.61
Years to Derive Average	3
Three-Year Average	29,622.97
Growth at 2.23%	660.59
Funded Credit FTES	30,283.56
Unfunded Credit FTES	241.23
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 Credit FTES Target Shortfall	532.23
Total Credit FTES for FY 2018-19	31,057.02

Target FTES by college is as follows:

	FY 18-19 3 Yr Avg FTES	FY 18-19 Growth @ 2.23%	FY 18-19 Unfunded @ .80%	FY 17-18 FTES Target Before FY 17-18 Shortfall	FY 17-18 Shortfall	FY 18-19 Total Target FTES
MVC	6,842.91	152.60	55.72	7,051.23	348.01	7,399.24
NC	6,842.91	152.60	55.72	7,051.23	84.16	7,135.39
RCC	15,937.16	355.40	129.78	16,422.34	100.06	16,522.40
Total District	29,622.97	660.59	241.23	30,524.79	532.23	31,057.02

BUDGET OVERVIEW *(continued)*

Enrollments will need to be closely monitored in FY 2018-19 to ensure that FTES targets are realized. It is equally important that they are achieved within the allocated budget. Continued softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 2.23% provided to the District.

Exhibit A Riverside Community College District

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



Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18*</u>	<u>Projected</u> <u>2018-19**</u>
<u>Total FTES</u>	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33	30,467.29	31,363.71
Resident	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34	29,727.02	30,608.63
Nonresident	512.54	592.07	606.91	656.72	723.99	740.27	755.08
<u>Resident FTES</u>							
Credit	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89	29,645.01	30,524.79
Noncredit	66.33	159.63	156.86	82.80	73.45	82.01	83.84
<u>Nonresident FTES</u>							
Credit	510.61	588.03	603.65	655.33	720.63	736.07	750.79
Noncredit	1.93	4.04	3.26	1.39	3.36	4.20	4.28
<u>Basic Skills</u>	2,203.46	2,558.56	2,712.55	2,766.65	2,557.62	1,928.49	1,967.06
<u>State-Funded FTES</u>							
Resident Credit	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89	29,645.01	30,283.56
Resident Noncredit	66.33	159.63	156.86	82.80	73.45	82.01	83.84
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	588.28	620.34	-	-	-	-
Resident Noncredit	-	-	-	-	-	-	-

* Total Projected FTES numbers for FY 2017-2018 are based on reported amounts at P3. The final 2017-2018 Apportionment Attendance Report revisions, if any, are due to the State Chancellor's Office at the end of October 2018.

** Total Projected FTES for FY 2018-2019 are based on a 3 year average of credit FTES prior to growth, plus growth at the State approved growth rate of 2.23%, less incarcerated and special admit student FTES.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>
<u>Total FTES</u>	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45
Resident	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72
Nonresident	465.28	436.49	517.62	600.86	511.13	460.72	469.73
<u>Resident FTES</u>							
Credit	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52
Noncredit	120.63	122.83	201.79	298.09	224.31	115.83	137.20
<u>Nonresident FTES</u>							
Credit	460.83	436.49	517.62	600.86	510.66	457.76	466.75
Noncredit	4.45	-	-	-	0.47	2.96	2.98
<u>Basic Skills</u>	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22
<u>State-Funded FTES</u>							
Resident Credit	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57
Resident Noncredit	120.63	122.83	196.47	206.49	194.30	115.83	106.97
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	-	199.76	3,803.80	4,909.65	2,247.68	982.95
Resident Noncredit	-	-	5.32	91.60	30.01	-	30.23

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

REVENUES

Resource 1000 revenues (Exhibit C) are projected at \$202.84 million for fiscal 2019. Key components include:

1. State Funding

- a. Student Centered Funding Formula (Exhibit D) – A new funding formula will be phased in over three years. The formula contains three components as follows:**
 - Base Allocation – Represents 70% of the formula in FY 2018-19 and includes a basic allocation for the number and size of colleges and approved centers operated by the District (same as the existing formula), and a three-year rolling average of credit FTES, plus growth and exclusive of incarcerated and special admit FTES, times the rate of \$3,727. Incarcerated and special admit FTES is calculated at the former funding formula credit rate of \$5,457. Non-credit FTES is calculated at the former funding formula non-credit rate of \$3,347.
 - Equity Allocation – Represents 20% of the formula in FY 2018-19 and is calculated based on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those that are exempted from non-resident tuition (AB 540 students). One point is earned for each student who qualifies for each metric and is paid at \$919 per point.
 - Student Success Allocation – Represents 10% of the formula in FY 2018-19 and is calculated at a rate of \$440 times the total number of points for each of the following metrics:
 - AA/AS or BA/BS degree – 3 points
 - ADT degree – 4 points
 - Credit Certificates (16 or more units) – 2 points
 - Completion of transfer level math and english in 1st year – 2 points
 - Transfer to a four-year university – 1.5 points
 - Completion of 9 or more CTE units – 1 point
 - Regional Living Wage within 1 year – 1 point
- Equity Component – Additional funding is available for students who receive California Promise Grants (fee waiver) based on the total points computed for each of the above metrics times \$111, and for each student who receives a Pell grant, based on the total points computed for each the above metrics, at 1.5 times the point value, times \$111.
- Hold Harmless – Provides districts with guaranteed cost-of-living increases in each of the next three years ensuring that districts receive the higher of the amount received in 2017-18 plus COLA or the amount calculated under the new formula and restoration of FTES declines over a three-year period.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Alignment with System Goals – Requires districts to develop goals in alignment with the State system goals appearing in the Strategic Vision Plan developed by the Chancellor’s Office. The goals must be approved by each local Board no later than January 1, 2019.
 - Annual External Audit – Requires an additional audit step related to the metrics included in the funding formula.
 - Oversight Entity – Creates a Community College Student Success Funding Formula Oversight Committee consisting of 15-members to monitor implementation and make recommendations for improvement to the Legislature, Governor, and State Chancellor. Representatives will be chosen by the Governor, Senate Rules Committee and the Speaker. One intention is to review the number of first-generation students and encompass this metric into the formula by FY 2022-23.
 - Phase-In – The funding formula will be phased in over three years as follows:
 - 2018-2019: Base = 70%, Supplemental = 20% and Student Success = 10%. Rates: Base = \$3,826/FTES, Supplemental = \$919/point, Success = \$440/point plus \$111/point for Equity.
 - 2019-2020: Base = 65%, Supplemental = 20%, and Student Success = 15% Rates: Base = \$3,476/FTES, Supplemental = \$919/point, Success = \$660/point plus \$167/point for Equity. These rates will be adjusted by COLA.
 - 2020-2021: Base = 60%, Supplemental = 20% and Student Success = 20% Rates: Base = \$3,126/FTES, Supplemental = \$919/point, Success = \$880/point plus \$222/point for Equity. These rates will be adjusted by COLA.
- b.** COLA – At 2.71%
- c.** Growth – 1.00% for the State system, 2.23% for the District at the Advance Apportionment date.
- d.** Full-Time Faculty Hiring – The State approved \$50 million for this program. However, the amount allocated to the District and the requirements of the program have not yet been determined by the State so no amounts have been included. Once known, the amount will be added to the budget upon resolution of the Board of Trustees.
- e.** Part-Time Faculty Compensation – The District will receive \$.41million. The State approved an additional one-time \$50 million allocation for this program. However, the amount allocated to the District and the requirements of the program have not yet been determined by the State so no amounts have been included. Once known, the amount will be added to the budget upon resolution of the Board of Trustees.
- f.** Lottery Revenue – \$4.70 million, which is \$.30 million above the prior year level.
- g.** State Mandate Block Grant – The District will receive \$.86 million in ongoing mandate funds...\$.04 million over the prior year.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

2. **Interest Income** - \$1.00 million, which is \$.40 million more than fiscal 2018.
3. **Nonresident Tuition** – \$3.91million, which is \$.05 million above the prior year level. The per unit rate is \$234.
4. **Enrollment Fee Revenue** – Projected at \$10.62 million.
5. **Indirect Cost Recovery Revenue** – Projected at \$1.46 million, an increase of \$.72 million over the prior year.

EXPENDITURES

Within the funds available for the 2018-19 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 2018-19 Resource 1000 budget reflects the following major items of expenditure (Exhibit E):

1. **Compensation**
 - a. Full-time Compensation – \$4.84 million has been provided for a 2.00% contractual salary increase plus COLA of 2.71%.
 - b. Associate Faculty Compensation – \$.91 million has been provided for a 2.5% salary increase plus COLA of 2.71% and enrollment growth.
 - c. Step and Column/Growth/Placement and Other Personnel Adjustments – A \$.92 million increase.
 - d. Health and Life Insurance Benefits – An increase of \$.76 million attributable exclusively to rate fluctuation. The net rate increase is 5.74% over the prior year. Total health and life insurance benefits is \$26.28 million, of which approximately \$2.27 million is attributable to retired employees under age 65.
 - e. CalSTRS – An increase to the STRS employee contribution rate from 14.43% to 16.28% results in an increase of \$1.75 million for fiscal 2019, inclusive of the impact of new positions. Annual rate increases from FY 2019-20 through FY 2020-21 will see rates go from 18.13% to 19.10% resulting in an average annual increase approximately \$1.98 million per year.
 - f. CalPERS – An increase to the PERS employer contribution rate from 15.53% to 18.06% will result in an increase of \$1.14 million for fiscal 2019, inclusive of the impact of new positions. Annual rate increases from FY 2019-20 through FY 2020-21 will see rates go from 20.80% to 23.50%, resulting in an average annual increase of \$1.24 million per year.
2. **Part-time Faculty and Overload** - The increase of \$.91 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the District Budget Advisory Council (DBAC). The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.50% plus COLA of 2.71% less estimated

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

full-time faculty salary and benefit savings for vacant positions. The methodology is reviewed by DBAC on an annual basis for accuracy in projecting budget allocations.

3. A total of \$.20 million has been provided for increases to contracts, agreements and licenses.
4. Estimated indirect cost reimbursement funds in support of districtwide grant activities in the total amount of \$1.46 million have been included for use by each entity during fiscal 2019.
5. During fiscal 2016, the District began accumulating funds to address the future cost of retiree health benefits. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). An increase of \$.02 million from the prior year budget amount has been included to achieve the minimum annual contribution of \$.25 million.
6. Kennan and Associates performs an annual benefit analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the RCCD PPO Plan. No changes will be made to the RCCD PPO Plan rate for fiscal 2019. A rate decrease for the Health Net plan is included at 3.96% and there is a rate increase of 15.00% for the Kaiser Plan.
7. An actuarial valuation was performed by an external actuary on the District’s exposure to general and employment liability claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. As a result the rate for FY 2018-19 will increase from 1.20% to 1.60% to cover estimated claims, Resource administration and to provide a reasonable reserve.
8. The District engaged an external actuary to perform an actuarial valuation of workers’ compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker’s Compensation fund. As a result, the worker’s compensation rate will be increased to 1.60% from 1.00% for fiscal year 2018-19, to cover the cost of annual estimated claims, Resource administration and to provide a reasonable reserve.
9. Positions
 - a. New
 - i. Faculty – 12 new faculty positions have been included at a total position cost of \$1.88 million and were allocated to the colleges as follows: Moreno Valley College – 3; Norco College – 3; and Riverside City College – 6. As previously mentioned, the program requirements of the State’s Full-time Faculty Hiring Program, including the District’s allocation, have not yet been determined by the State.
 - ii. Non-Faculty Position Allocation – A total of \$.80 million has been set-aside for the colleges to address prioritized classified and management position needs, pending development of an allocation methodology.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- iii. The following new positions have been included as an addition to the base budget for FY 2018-19 in the amount of \$.83 million:
- Associate Vice Chancellor, Educational Services (District)
 - Director, Governmental Relations (District)
 - Administrative Assistant IV (District)
 - Administrative Assistant I (District)
 - Instructional Support Coordinator - .475 FTE to 1.0 FTE (District)
 - Evaluator (RCC)
- c. FTE Increases/Conversion Funded from Existing Base Expenditure Budget
- Administrative Assistant I - 0.4875 FTE to 1.00 FTE (Moreno Valley)
 - Administrative Assistant III - 0.475 FTE to 1.00 FTE (Norco)
 - Admissions & Records Operations Assistant - 0.4875 FTE to 1.00 FTE (Norco)
 - Computer Technician - 0.475 FTE to 1.00 FTE (Norco)
 - Customer Service Clerk - 0.475 FTE to 0.775 FTE (Norco)
 - Groundsperson - 0.5 FTE to 1.00 FTE (Moreno Valley)
 - Instructional Media Assistant - 0.4875 FTE to 1.00 FTE (Moreno Valley)
- d. Funded from Existing Base Expenditure Budget
- Administrative Assistant I (District)
 - Administrative Assistant I (Moreno Valley)
 - Administrative Assistant II (Riverside)
 - Administrative Assistant III (District)
 - Administrative Assistant III (District)
 - Administrative Assistant III (Norco)
 - Administrative Assistant III (Norco)
 - Admissions & Records Operations Assistant (Moreno Valley)
 - Aquatics Complex Coordinator (Riverside)
 - Assistant Director, Student Financial Services (Moreno Valley)
 - Associate Vice Chancellor, Economic Development (District)
 - Associate Vice Chancellor, Facilities Planning & Development (District)
 - Cashier Clerk (Riverside)
 - College Receptionist (District)
 - Custodian (Riverside)
 - Customer Service Clerk (Norco)
 - Dean of Instruction (Norco)
 - Dean, Student Life (Riverside)
 - Director, Athletic Compliance (Riverside)
 - Director, Disabled Student Programs and Services (Norco)
 - Enrollment Services Assistant (Moreno Valley)
 - Executive Assistant to Vice Chancellor of Institutional Advancement (District)
 - Financial and Technical Analyst (Riverside)
 - Grants Administrative Specialist (Norco)
 - Groundsperson (Moreno Valley)
 - Human Resources Generalist (District)
 - Instructional Department Specialist (Riverside)
 - Library Clerk I (Moreno Valley)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Police Coordinator (District)
 - Police Support Manager (District)
 - Senior Custodian (Moreno Valley)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Vice Chancellor, Institutional Advancement (District)
 - Vice Chancellor, Ed Services Workforce (District)
10. In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. The remaining balances for this allocation were carried over to fiscal 2019 as follows: \$.16 million to District Office; \$1.18 million to Moreno Valley College; \$1.45 million to Norco College; and \$3.90 million to Riverside City College.
11. The District has launched a project to replace the current Enterprise Resource Planning (ERP) software used for student registration, auxiliary and foundation financial accounting, teaching assignments, and core student information system processes. The District will conduct an RFP process with the goal of selecting a replacement system by Spring 2019. An estimated amount of \$6 million has been set-aside for this purpose, with \$4.63 million coming from the General Fund and \$1.37 coming from the Redevelopment Fund.
12. Chancellor's Innovation Fund for Student Success – A total of \$.20 million has been established to encourage innovative initiatives that will have a lasting and profound impact on student success.

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$45.30 million at July 1, 2018 and anticipates an ending contingency balance of \$13.65 million at June 30, 2019, which exceeds the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds" by \$.18 million.

The District will set-aside one-time funds totaling \$13.96 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS.

Exhibit C
Riverside Community College District
2018-2019 Proposed Budget
Resource 1000 Revenue

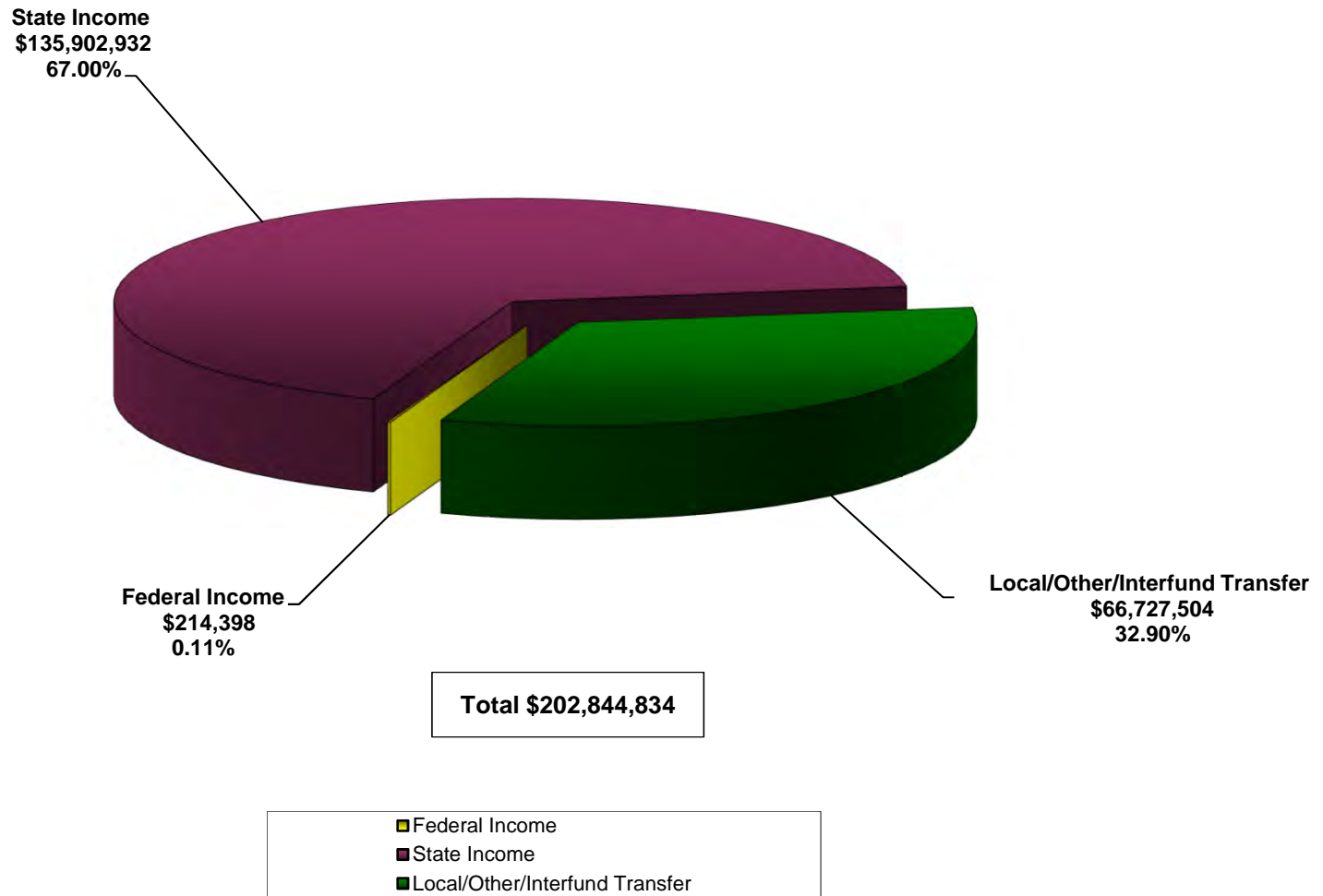
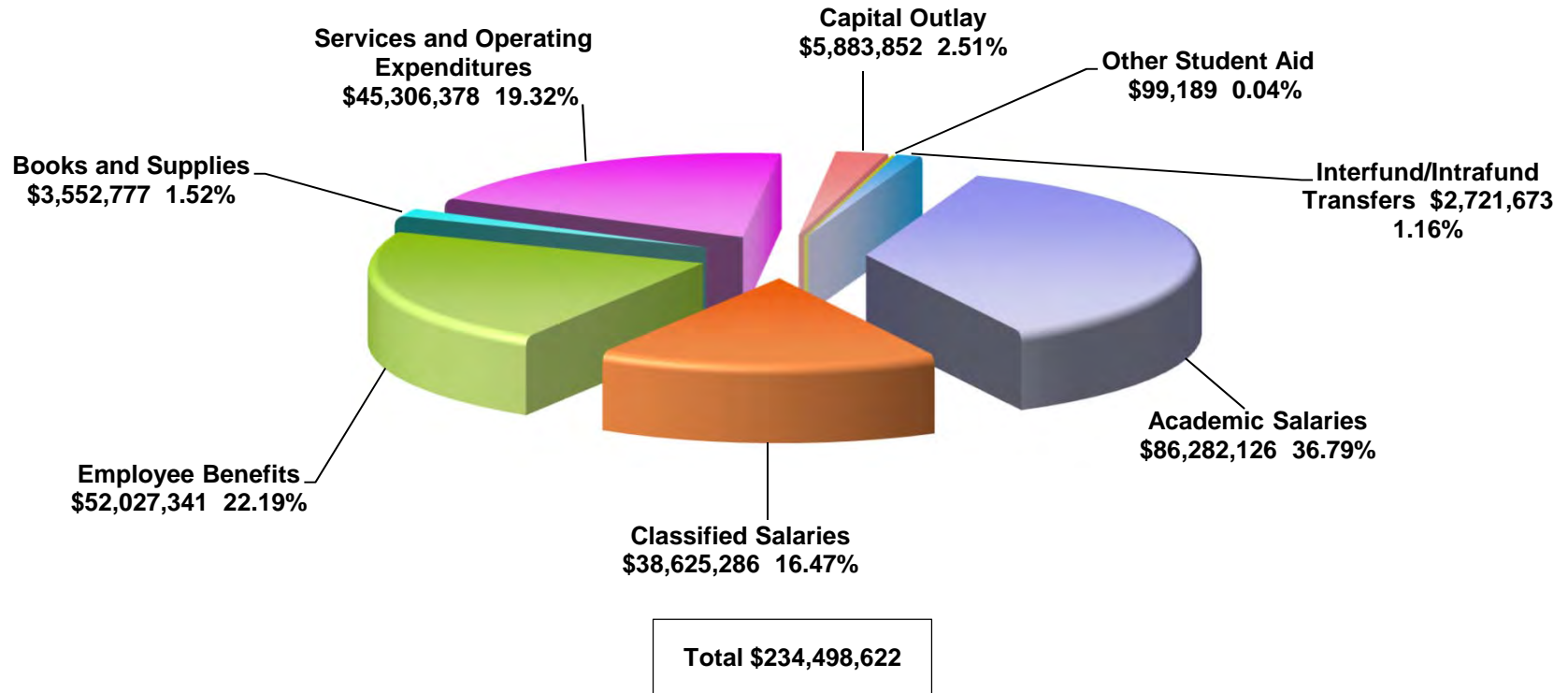


Exhibit D

Riverside Community College District

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise				
FY 2018-2019				
Base Allocation: 70% FY 18-19; 65% FY 19-20; 60% FY 20-21				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$ 3,727	\$ 5,457	\$ 3,347	
	Funded FTES		Amount	
Basic Allocation		\$	12,399,791	
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + 660.59 Growth = 30,283.56 - Special Admit 820.73 - 37.42 Incarcerated)	29,425.41	\$	109,668,503	
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	858.15	\$	4,682,921	
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	83.84	\$	280,612	
Total Base Allocation		30,367	\$	127,031,827
Equity Allocation: 20%				
Equity Rate per Point	\$ 919			
	Points	Total Counts	Total Points	Total Dollars
Equity Metrics (FY 2017-2018)	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$919
Pell Grant	1.00	13,853	13,853	\$ 12,730,907
AB 540 Students	1.00	1,491	1,491	\$ 1,370,229
California Promise Grant Students (BOG Waivers)	1.00	29,932	29,932	\$ 27,507,508
Total Equity Allocation	3.00	45,276	45,276	\$ 41,608,644
Student Success Allocation: 10% FY 18-19; 15% FY 19-20; 20% FY 20-21				
Success Rate per Point (Success/Equity)	\$ 440		\$ 111	
	Points	Total Counts	Total Points	Total Dollars
Success Metrics (FY 2017-2018)	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$440
Associate Degree	3.00	3,633	10,899	\$ 4,795,560
Associate Degree for Transfer (ADT)	4.00	616	2,464	\$ 1,084,160
Credit Certificates Requiring 18+ Units	2.00	868	1,736	\$ 763,840
CTE Units Completion of 9+ Units	1.00	4,758	4,758	\$ 2,093,520
Transfer to 4-Year Institutions	1.50	2,184	3,276	\$ 1,441,440
Transfer-Level Math and English Completion in 1st Year	2.00	849	1,698	\$ 747,120
Living Wage Attainment Within 1 Year of CC Completion	1.00	4,778	4,778	\$ 2,102,320
Total Success Metrics Allocation	14.50	17,686	29,609	\$ 13,027,960
	Points	Total Counts	Total Points	Total Dollars
Success Equity Metrics - BOG Students (FY 2017-2018)	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Associate Degree	3.00	2,419	7,257	\$ 805,527
Associate Degree for Transfer (ADT)	4.00	411	1,644	\$ 182,484
Credit Certificates Requiring 18+ Units	2.00	504	1,008	\$ 111,888
CTE Units Completion of 9+ Units	1.00	3,416	3,416	\$ 379,176
Transfer to 4-Year Institutions	1.50	1,419	2,129	\$ 236,264
Transfer-Level Math and English Completion in 1st Year	2.00	531	1,062	\$ 117,882
Living Wage Attainment Within 1 Year of CC Completion	1.00	3,105	3,105	\$ 344,655
Total Success Equity Metrics Allocation - BOG Waiver Students	14.50	11,805	19,621	\$ 2,177,876
	Points	Total Counts	Total Points	Total Dollars
Success Equity Metrics - Pell Students (FY 2017-2018)	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Associate Degree	4.50	2,304	10,368	\$ 1,150,848
Associate Degree for Transfer (ADT)	6.00	365	2,190	\$ 243,090
Credit Certificates Requiring 18+ Units	3.00	470	1,410	\$ 156,510
CTE Units Completion of 9+ Units	1.50	2,637	3,956	\$ 439,061
Transfer to 4-Year Institutions	2.25	1,282	2,885	\$ 320,180
Transfer-Level Math and English Completion in 1st Year	3.00	337	1,011	\$ 112,221
Living Wage Attainment Within 1 Year of CC Completion	1.50	1,277	1,916	\$ 212,621
Total Success Equity Metrics Allocation - Pell Students	21.75	8,672	23,735	\$ 2,634,530
Total Student Success Allocation				\$ 17,840,365
Total Apportionment				
Total Computational Revenue Under New Funding Formula for FY 2018-2019 \$				186,480,836
Total Computational Revenue in Adopted Base Budget for FY 2017-2018 \$				169,121,817
Increase/(Decrease) in Base Apportionment Budget \$				17,359,019

Exhibit E
 Riverside Community College District
 2018-2019 Proposed Budget
 Resource 1000 Expenditures



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

BUDGET ALLOCATION MODEL

Budget Allocation Model Revision Project

The District Budget Advisory Council (DBAC) has commenced a Budget Allocation Model Revision Project to develop a model that is fair, equitable, and transparent:

- Fair – Resource allocation decision will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
- Equitable – Resources will be distributed in a manner that adequately supports the programs offered at each college while ensuring compliance with statutory and regulatory requirements.
- Transparent – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups.

To date, DBAC has developed Budget Allocation Model Principles as a result of a consultative process with representative stakeholder groups. DBAC is currently developing programmatic FTES and cost information that will be used to inform the revised Budget Allocation Model.

The Budget Allocation Model Project completion goal is December 2018 to permit model implementation in FY 2019-20. The existing Budget Allocation Model is being used for FY 2018-19.

Current Budget Allocation Model – FY 2018-19

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

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

- Separate rates per FTES are calculated based on a ten (10) year rolling average using historical, total actual expenditures and FTES for each college.
 - The rolling average will smooth out year-to-year anomalies, program level efficiencies and inefficiencies, high cost and low cost programs, staff seniority, changes in administration, etc., etc.
 - Application of the calculated ratios will result in an immaterial remainder that will be allocated on an FTES percentage basis in order to balance the model.
 - Total actual expenditures takes into consideration ALL costs (support, administration, instruction, facilities) to produce the FTES.
 - The starting point for historical expenditures is FY 2008-09...the starting point for three college status.

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

BUDGET ALLOCATION MODEL *(continued)*

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

BAM Principles

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

BAM Components

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

BUDGET ALLOCATION MODEL
(continued)

8. Interfund loans will be allocated “off the top” of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

Riverside Community College District
Budget Allocation Model - Final Budget
FY 2018-2019

		<u>Total</u>					
Contingency Budget from FY 2017-2018		\$ 13,577,277					
Apportionment							
Basic Allocation		\$ 12,399,791					
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + Growth 660.59 - Spec Admit 820.73 - 37.42 Incarc)		109,668,503					
Total Base Allocation		\$ 122,068,294					
Pell Grant		12,730,907					
AB 540 Students		1,370,229					
California Promise Grant Students (BOG Waivers)		27,507,508					
Total Supplemental Allocation		\$ 41,608,644					
Success Metrics (FY 2017-2018)		13,027,960					
Success Equity Metrics - BOG Students (FY 2017-2018)		2,177,876					
Success Equity Metrics - Pell Students (FY 2017-2018)		2,634,530					
Total Student Success Incentive Allocation		\$ 17,840,365					
Total Gross Apportionment		\$ 181,517,303					
Less, Property Taxes		(48,121,820)					
Less, Enrollment Fees		(10,623,273)					
Total Net Apportionment		\$ 122,772,210					
Total Beginning Balance and Apportionment		\$ 136,349,487					
Less, Contingency Reserve (Board Policy at 5.00% or more)		(13,645,688)					
Less, DO Allocation		(9,407,264)					
Less, DSS Allocation		(20,796,369)					
Less, Outgoing Transfer for CSJCL (Resource 1120)		-					
Less, Outgoing Transfer for DSPS Match, FWS Support, etc.		-					
Total Funds for Per Credit FTES Calculation		\$ 92,500,166					
Target Credit FTES Target		30,524.79					
Total Funding Rate Per Target Credit FTES		\$ 3,030.3293					
		Moreno Valley	Norco	Riverside	DSS	DO	
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 3,030.3293	\$ 3,119.1655	\$ 2,613.1535	\$ 3,170.9039			
Target Credit FTES Target	30,524.79	7,051.23	7,051.23	16,422.34			
Total Funds for Per Credit FTES Calculation	\$ 92,500,173	\$ 21,995,476	\$ 18,427,471	\$ 52,077,226			
FY 2017-18 Excess (Shortfall) of Budgeted Revenues	3,848,156	494,193	1,294,808	2,059,155	184,795	58,662	
FY 2017-18 Excess (Shortfall) of Budgeted Expenditures	9,829,242	991,170	2,888,918	5,949,154	2,345,057	15,456,287	
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	280,612	18,877	-	261,735	-	-	
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	4,682,921	1,929,158	1,898,106	855,657			
Federal Revenues	214,398	61,367	48,935	104,096	-	-	
Other State Revenues	7,707,327	1,601,115	2,377,207	3,729,005	-	-	
Local Revenues	66,918,075	14,536,012	15,118,090	37,263,973	269,284	-	
Incoming Transfer from Bookstore (Resource 1110)	-	-	-	-	-	-	
Total Available Funds	\$ 185,980,904	\$ 41,627,368	\$ 42,053,535	\$ 102,300,001	\$ 2,799,136	\$ 15,514,949	
Base Expenditures for FY 2018-2019							
FY 2018-2019	(185,980,904)	(41,905,674)	(40,771,189)	(103,304,041)	(23,595,505)	(24,922,213)	
Budget (Shortfall) or Excess	\$ (0)	\$ (278,306)	\$ 1,282,346	\$ (1,004,040)	\$ (20,796,369)	\$ (9,407,264)	

**Riverside Community College District
Budget Allocation Model - Final Budget (continued)
FY 2018-2019**

Base Expenditures for FY 2018-2019	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2017-2018 Base Expenditure Budget	\$ 171,594,755	\$ 39,174,664	\$ 36,961,087	\$ 95,459,004	\$ 21,250,195	\$ 20,944,688	\$ 42,194,883
Step/Column and Personnel Adjustments	739,068	119,143	213,878	406,047	165,389	19,565	184,954
FT Increase (2.71% plus 2.00% plus fixed costs)	4,144,125	885,885	882,817	2,375,423	580,120	111,061	691,181
PT Increase (2.71% plus 2.50% plus fixed costs)	1,791,041	616,863	829,995	344,183	2,696	(884,634)	(881,938)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL, OPEB)	3,185,019	728,986	700,928	1,755,105	366,583	67,851	434,434
Indirect Budget for Current Year Transfers	-	-	-	-	-	477,513	477,513
Special Revenue Programs	1,235,917	122,682	719,001	394,234	(2,804)	-	(2,804)
Net Health/Dental/Life Insurance, exclusive of new positions	359,487	126,264	147,262	85,961	179,478	215,797	395,275
New Faculty Positions (12)	1,876,665	469,168	469,168	938,329	-	-	-
New Management/Classified Positions	96,693	-	-	96,693	-	730,235	730,235
College Classified/Management Position Allocation Awaiting Distribution	-	-	-	-	800,000	-	800,000
Chancellor's Innovation Fund for Student Success	-	-	-	-	-	200,000	200,000
Reverse Accumulated Budget Savings Allocation from FY 17/18	(7,250,000)	(1,674,750)	(1,674,750)	(3,900,500)	-	(750,000)	(750,000)
Net Remaining Accumulated Budget Savings Allocation for FY 18-19	6,534,491	1,184,614	1,449,377	3,900,500	53,848	110,137	163,985
Reverse One-Time Set-Aside from FY 17-18	-	-	-	-	-	(15,410,000)	(15,410,000)
Establish One-Time Set-Aside for FY 18-19	-	-	-	-	-	13,960,000	13,960,000
Establish One-Time Set-Aside for New ERP System	-	-	-	-	-	4,630,000	4,630,000
New Bookstore and Beverage Contracts Signing Bonus and Incentives	608,000	141,267	141,267	325,466	-	-	-
Contracts//Licenses Holding Account Awaiting Distribution	-	-	-	-	200,000	-	200,000
Election Cost	-	-	-	-	-	500,000	500,000
Intrafund Transfers	1,065,643	10,888	(68,841)	1,123,596	-	-	-
Base Expenditure Budget FY 2018-2019	\$ 185,980,904	\$ 41,905,674	\$ 40,771,189	\$ 103,304,041	\$ 23,595,505	\$ 24,922,213	\$ 48,517,718
% of Base Budget	79.31%	17.87%	17.39%	44.05%	10.06%	10.63%	20.69%
\$ Increase (Decrease) to PY Base Budget	14,386,149	\$ 2,731,010	\$ 3,810,102	\$ 7,845,037	\$ 2,345,310	\$ 3,977,525	\$ 6,322,835
% Increase/-Decrease to PY Base Budget	8.38%	6.97%	10.31%	8.22%	11.04%	18.99%	14.98%

Exhibit G
Riverside Community College District
Historical Expenditures Per Credit FTES
FY 2008-2009 Through FY 2017-2018

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>Ten Yr Avg</u>	<u>Ratio</u>
<u>RCC</u>												
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,438,263	\$ 77,430,707	\$ 82,365,387	\$ 88,710,211	\$ 71,075,134	1.0463892144:1
Credit FTES	<u>16,738.00</u>	<u>17,063.00</u>	<u>15,470.68</u>	<u>13,894.46</u>	<u>13,478.92</u>	<u>13,997.65</u>	<u>14,701.05</u>	<u>15,291.21</u>	<u>16,052.48</u>	<u>15,949.03</u>	\$ 15,264	
Expenditures per FTES	<u>4,142.08</u>	<u>3,886.48</u>	<u>4,286.94</u>	<u>4,563.21</u>	<u>4,504.99</u>	<u>4,694.64</u>	<u>4,791.38</u>	<u>5,063.74</u>	<u>5,131.01</u>	<u>5,562.11</u>	<u>4,656.50</u>	
<u>NC</u>												
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,650,999	\$ 29,123,278	\$ 31,656,317	\$ 34,356,290	\$ 25,055,306	0.8623331622:1
Credit FTES	<u>6,788.00</u>	<u>6,973.00</u>	<u>6,748.35</u>	<u>5,921.04</u>	<u>5,804.79</u>	<u>6,153.71</u>	<u>6,337.64</u>	<u>6,718.87</u>	<u>6,998.40</u>	<u>6,847.98</u>	\$ 6,529	
Expenditures per FTES	<u>3,123.29</u>	<u>2,989.04</u>	<u>3,147.68</u>	<u>3,565.80</u>	<u>3,739.23</u>	<u>3,845.23</u>	<u>4,047.41</u>	<u>4,334.55</u>	<u>4,523.36</u>	<u>5,016.99</u>	<u>3,837.44</u>	
<u>MVC</u>												
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,064,824	\$ 33,279,285	\$ 35,268,651	\$ 38,156,039	\$ 29,809,433	1.0293156802:1
Credit FTES	<u>7,144.00</u>	<u>6,929.00</u>	<u>6,814.03</u>	<u>5,905.02</u>	<u>5,768.48</u>	<u>6,088.16</u>	<u>6,464.48</u>	<u>6,589.56</u>	<u>6,528.01</u>	<u>6,847.98</u>	\$ 6,508	
Expenditures per FTES	<u>3,828.11</u>	<u>3,757.76</u>	<u>4,057.67</u>	<u>4,497.86</u>	<u>4,402.87</u>	<u>4,653.81</u>	<u>4,650.77</u>	<u>5,050.30</u>	<u>5,402.66</u>	<u>5,571.87</u>	<u>4,580.52</u>	
<u>Combined</u>												
Expenditures	\$ 117,879,100	\$ 113,195,064	\$ 115,212,562	\$ 111,076,514	\$ 107,825,707	\$ 117,709,535	\$ 126,154,086	\$ 139,833,270	\$ 149,290,355	\$ 161,222,540	\$ 125,939,873	1:1
Credit FTES	<u>30,670.00</u>	<u>30,965.00</u>	<u>29,033.06</u>	<u>25,720.52</u>	<u>25,052.19</u>	<u>26,239.52</u>	<u>27,503.17</u>	<u>28,599.64</u>	<u>29,578.89</u>	<u>29,644.99</u>	<u>28,300.70</u>	
Expenditures per FTES	<u>3,843.47</u>	<u>3,655.58</u>	<u>3,968.32</u>	<u>4,318.60</u>	<u>4,304.04</u>	<u>4,485.96</u>	<u>4,586.89</u>	<u>4,889.34</u>	<u>5,047.19</u>	<u>5,438.44</u>	<u>4,450.06</u>	

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

1050 Parking – Restricted
1070 Student Health – Restricted
1080 Community Education
1090 Performance Riverside
1110 Bookstore (Contractor Operated)
1120 Center for Social Justice and Civil Liberties - Restricted
1170 Customized Solutions
1180 Redevelopment Pass-Through – Restricted
1190 Grants and Categorical Programs – Restricted
3200 Food Services
3300 Child Care
4100 State Construction and Scheduled Maintenance
4130 La Sierra Capital
4390 2015E General Obligation Bonds
6100 Self-Insured PPO Health Plan
6110 Self-Insured Workers’ Compensation
6120 Self-Insured General Liability
6900 Other Internal Services – Retiree Benefits
Student Federal Grants
State of California Student Grants
Local Student Scholarships
ASRCCD

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

- 1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The Parking operation ended fiscal 2018 with an accumulated deficit of \$.46 million, an increase of \$.07 million from fiscal 2017. During fiscal 2019, the Chief of Police and Director of Risk Management, Safety and Police will conduct a comprehensive operational analysis to identify areas where efficiencies and fiscal improvement can be achieved.
- 2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$4.07 million and a projected ending balance of \$1.65 million.
- 3. Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2017-18 with an accumulated deficit of \$.31 million. Operational responsibility shifted to the colleges in fiscal 2018. The District’s Office of Economic Development is responsible for repayment of the accumulated deficit accrued through June 30, 2017 in the amount of \$.28 million.

OTHER DISTRICT RESOURCES *(continued)*

4. **Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2017-18 with an accumulated deficit of \$.5 million, representing a decrease of \$.14 million over the prior year. This trend supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2019 anticipates a continued reduction in the accumulated deficit by \$.11 million to \$.39 million.

5. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores were previously operated through a contract with Barnes & Noble Co. During fiscal 2018, the colleges conducted a request for proposal process to select a bookstore vendor to operate under a new five (5) year contract. The colleges selected Follet Higher Education Group, Inc. as the new bookstore vendor. Follet has provided a one-time signing bonus of \$.60 million and annual textbook scholarships of \$5,000 per year. The budget includes interfund transfers of \$.11 million and \$.08 million to Resource 3200 - Food Services and Resources 3300 – Child Care, respectively. The budget also includes intrafund transfers of \$1.25 million and \$.28 million to Resource 1000 – Unrestricted General Operating and Resource 1090 – Performance Riverside, respectively.

6. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of Resource 1000 funds and a grant from the City of Riverside for salary and benefits of the Director position, and other necessary operating costs. For FY 2018-19, the supporting allocation amount from the general operating fund is \$.22 million.

7. **Resource 1170, Customized Solutions** - Resource 1170 was established to account for the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. Customized Solutions ended FY 2017-18 with an accumulated deficit of \$.16 million, losing \$.23 million during the year. It is projected that fiscal 2019 will end with an accumulated deficit of \$.27 million.

8. **Resource 1180, Redevelopment Pass-Thru** – The Resource 1180 expenditure budget provides funds for capital, equipment software and network infrastructure needs throughout the District. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2019, Redevelopment Pass-Thru revenues in the amount of \$2.40 million are projected. A total of \$1.83 million has been allocated for information technology infrastructure. As previously mentioned, a total of \$1.37 million has been set-aside as a funding component of the new ERP system. A total of \$1.5 million has been set-aside in a holding account for college deferred maintenance projects. The distribution to the colleges will occur when an allocation method has been agreed upon.

OTHER DISTRICT RESOURCES *(continued)*

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

- a.** The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Moreno Valley College - \$.03 million; Norco College - \$.19 million; and Riverside City College - \$1.54 million. These funds are restricted to capital outlay, maintenance and equipment.
- b.** The State has allocated \$.74 million of Physical Plant and Instructional Support funds to the District in FY 2018-19. The amounts determined by the colleges to be used for Instructional Support follows: Moreno Valley College - \$.07 million; Norco College - \$.07 million; and Riverside City College - \$.16 million. The colleges determination of their Physical Plant allocation is described in the Resource 4100 section of this narrative. These funds do not have a match requirement but are required to be fully expended by June 30, 2021.

10. *Resource 3200, Food Services* – Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2017-2018 with an ending reserve balance of \$1.29 million. An interfund transfer in the amount of \$.11 million from Resource 1110 – Bookstore is provided for fiscal 2019.

11. *Resource 3300, Child Care* - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended 2017-18 with reserve balance of \$1.13 million and is projected to end fiscal 2019 with an ending reserve of \$.84 million.

12. *Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency* - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, and Proposition 39 Energy Efficiency programs. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2018-19 in the amount of \$.74 million. Of this amount, \$.44 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$.24 million; Moreno Valley College - \$.10 million; and Norco College - \$.10 million. These funds do not require a match from the District. Proposition 39 Energy Efficiency carryover funds from prior years, are as follows: Moreno Valley College \$.52 million; Norco College \$.57 million; and Riverside City College - \$1.05 million.

13. *Resource 4130, La Sierra Capital* - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended 2017-18 with a reserve balance of \$1.89 million and is projected to end fiscal 2019 with an ending reserve of \$2.00 million.

OTHER DISTRICT RESOURCES *(continued)*

14. Resource 4390, 2015E General Obligation Bonds - This fund was established to account for the 2015E Series bond proceeds derived from the July 2015 issuance of Measure C General Obligation Bonds and the expenditures of funds related to Board of Trustees approved Measure C Capital Outlay projects (Exhibit H).

15. Resource 6100, Self-Insured PPO Health Plan - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2018 with a reserve amount of \$3.12 million and is projected to end fiscal 2019 with an ending balance of \$2.72 million. No rate change will be made for fiscal 2019.

16. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate charged will increase from 1.00% to 1.60%, for fiscal year 2018-19. This Resource ended fiscal 2018 with a reserve balance of \$1.36 million and is projected to end fiscal year 2018-19 with an ending balance of \$1.01 million.

17. Resource 6120, Self-Insured General Liability - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2019 will increase from 1.20% to 1.60%. This Resource ended fiscal 2018 with a reserve balance of \$.90 million and is projected to end fiscal year 2018-19 with an ending balance of \$.52 million.

18. Resource 6900, Other Internal Services, Retirees' Benefits - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS - California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2018-19, the rate will remain at .20%. This Resource ended fiscal year 2017-18 with a reserve balance of \$1.24 million and is projected to end fiscal 2019 with an ending reserve of \$1.70 million.

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

Exhibit H
Riverside Community College District
2018 -2019 Final Budget
Measure C Projects - (Resource 4390)

Project Description	Approved Measure C					
	Total Project Funding	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 7,191,104	\$ 73,476	\$ 656,307	\$ 252,808	\$ 262,771	\$ 1,245,362
Scheduled Maintenance	1,675,960	161,297	49,235	-	-	210,532
Life Science/Physical Science	208,000	-	86	-	-	86
Logic Domain	213,375	13,388	-	-	-	13,388
Ben Clark Public Safety Training Center Status Project	84,500	-	-	-	19,546	19,546
IT Audit	6,000,000	567,798	-	-	-	567,798
Culinary Arts / District Office Building	33,596,018	106,507	106,507	-	-	213,014
Electronic Contract Document Storage	50,000	2,950	26,350	10,150	10,550	50,000
District Design Standards	355,000	9,968	-	-	-	9,968
Student Services Workforce Building	25,925,000	-	4,224,079	-	-	4,224,079
Library Learning Center	143,000	-	-	-	86	86
Master Plan Update	1,259,800	-	147,276	2,386	18,505	168,167
Energy Self Generation Incentive Program	3,110,000	-	-	532,873	-	532,873
Cellular Repeater Booster System	25,000	-	6,121	-	-	6,121
Student Services Project	11,000,000	-	-	-	11,000,000	11,000,000
Project Contingency	4,655,039	4,655,039	-	-	-	4,655,039
Program Reserve	4,111,519	4,111,519	-	-	-	4,111,519
Totals	<u>\$ 99,603,315</u>	<u>\$ 9,701,942</u>	<u>\$ 5,215,961</u>	<u>\$ 798,217</u>	<u>\$ 11,311,458</u>	<u>\$ 27,027,578</u>
Amount to be Funded from Future Measure C Issuance						(20,381,908)
Total Expenditure Budget						<u>\$ 6,645,670</u>

BUDGET SUMMARY

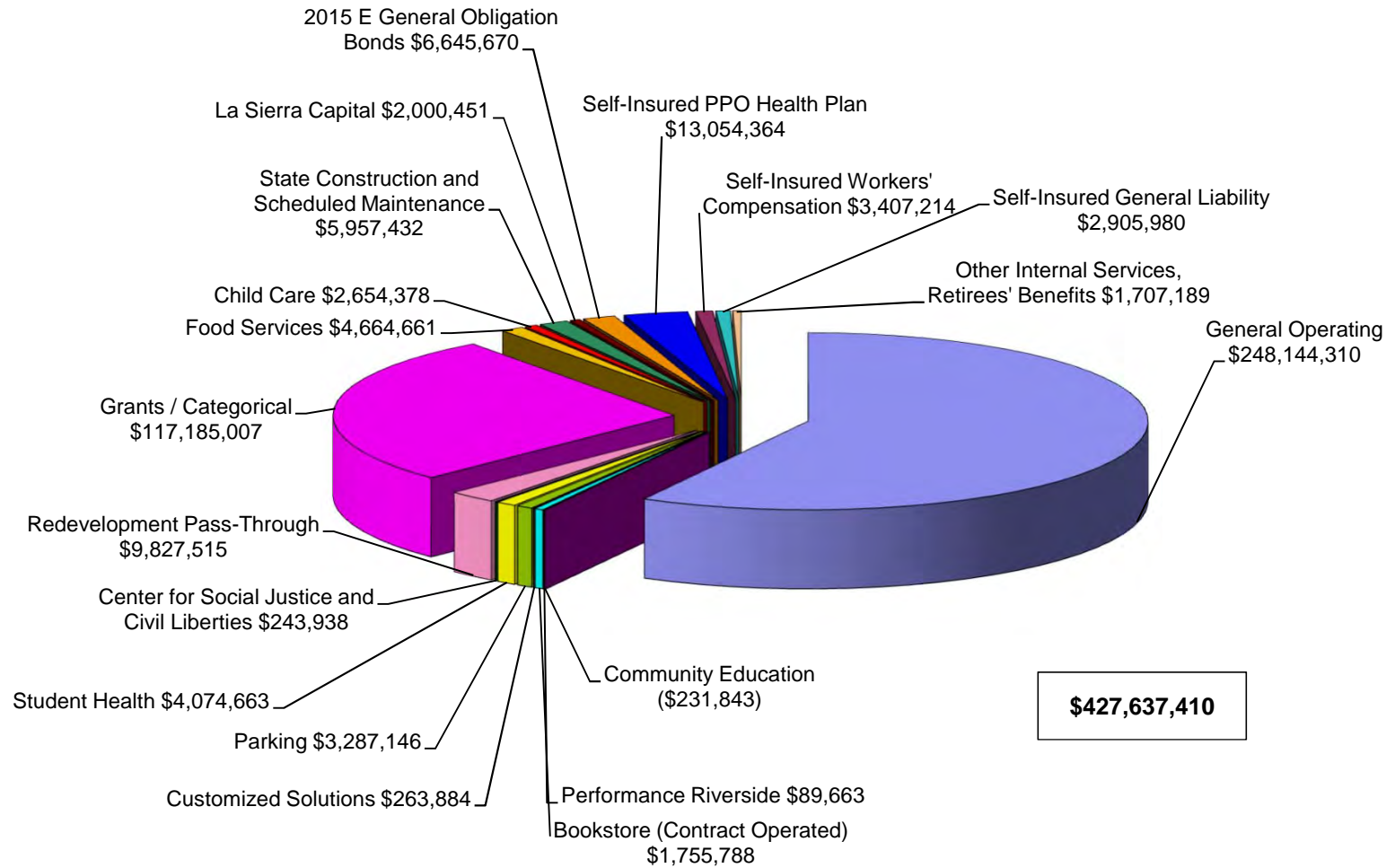
The following Total Available Funds spreadsheets (Exhibits I-K) present the total RCCD budget proposal for FY 2018-19 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2018-19.

Exhibit I

Riverside Community College District

2018-2019 Proposed Budget

Total Available Funds



- General Operating
- Bookstore (Contract Operated)
- Student Health
- Grants / Categorical
- State Construction and Scheduled Maintenance
- Self-Insured PPO Health Plan
- Other Internal Services, Retirees' Benefits
- Community Education
- Customized Solutions
- Center for Social Justice and Civil Liberties
- Food Services
- La Sierra Capital
- Self-Insured Workers' Compensation
- Performance Riverside
- Parking
- Redevelopment Pass-Through
- Child Care
- 2015 E General Obligation Bonds
- Self-Insured General Liability

Exhibit J
 Riverside Community College District
Fund Schematic - Total Available Funds
 2018-2019 Proposed Budget

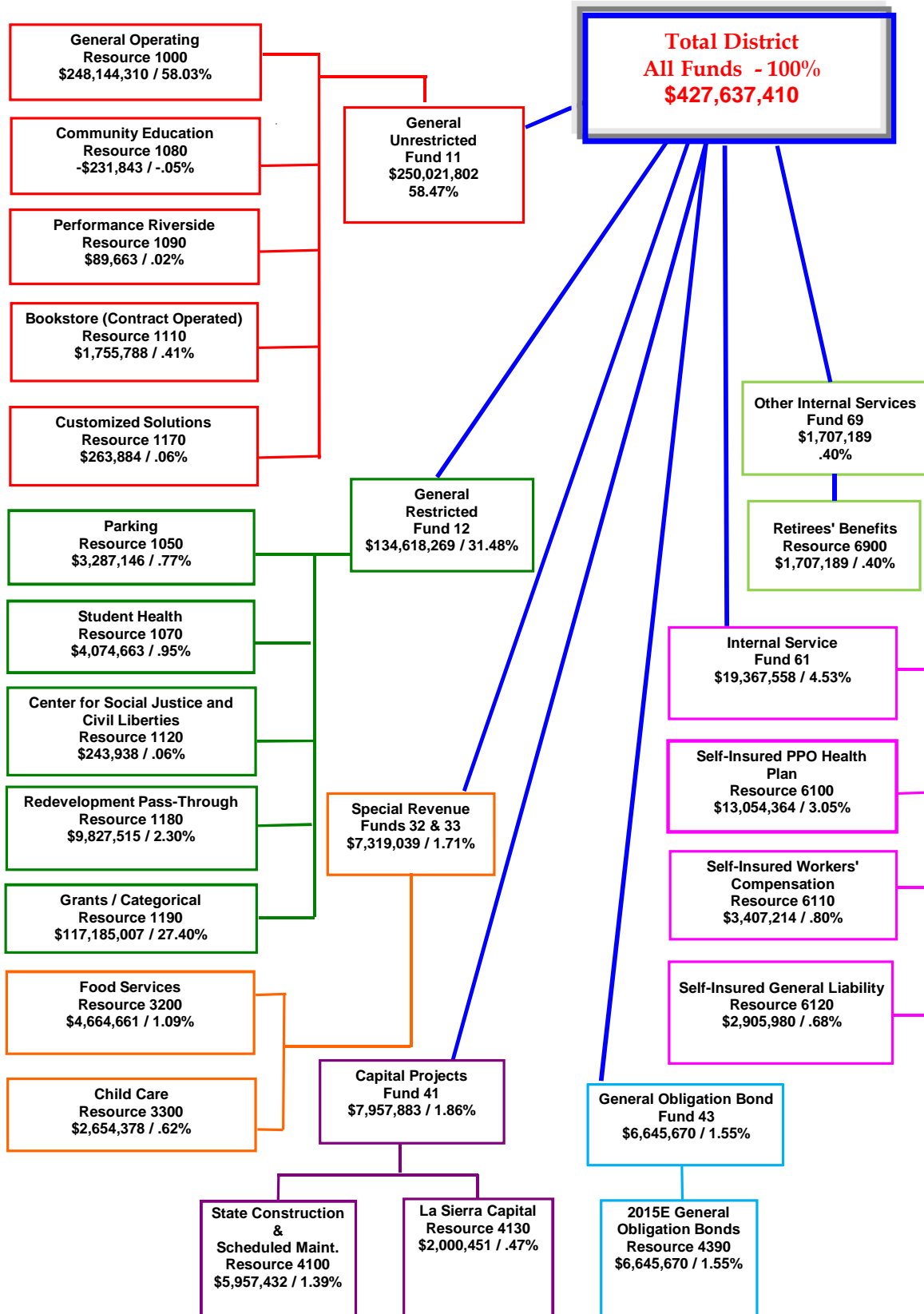


Exhibit K
Riverside Community College District
Fund / Account Summary - Total Available Funds
2018-2019

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2017-2018</u>	<u>Final Budget</u> <u>2018-2019</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 227,366,915	\$ 248,144,310
1080 Community Education	(180,546)	(231,843)
1090 Performance Riverside	(78,359)	89,663
1110 Bookstore (Contract-Operated)	1,734,266	1,755,788
1170 Customized Solutions	<u>763,552</u>	<u>263,884</u>
Total Unrestricted General Funds	<u>229,605,828</u>	<u>250,021,802</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,730,382	3,287,146
1070 Student Health	3,782,304	4,074,663
1120 Center for Social Justice and Civil Liberties	204,076	243,938
1180 Redevelopment Pass-Through	8,034,561	9,827,515
1190 Grants and Categorical Programs	<u>98,304,301</u>	<u>117,185,007</u>
Total Restricted General Funds	<u>113,055,624</u>	<u>134,618,269</u>
Total General Funds	<u>342,661,452</u>	<u>384,640,071</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	4,379,252	4,664,661
3300 Child Care	<u>2,586,829</u>	<u>2,654,378</u>
Total Special Revenue Funds	<u>6,966,081</u>	<u>7,319,039</u>

Exhibit K
Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	8,496,236	5,957,432
4130	La Sierra Capital	1,781,103	2,000,451
	Total Capital Projects Funds	10,277,339	7,957,883

General Obligation Bond - Fund 43

Resource

4390	2015E General Obligation Bonds	9,081,266	6,645,670
	Total General Obligation Bond Funds	9,081,266	6,645,670

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	11,272,857	13,054,364
6110	Self-Insured Workers' Compensation	3,571,731	3,407,214
6120	Self-Insured General Liability	2,841,802	2,905,980
	Total Internal Service Funds	17,686,390	19,367,558

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	1,417,400	1,707,189
	Total Other Internal Services Funds	1,417,400	1,707,189

	\$ 388,089,928	\$ 427,637,410
--	-----------------------	-----------------------

Exhibit K
 Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 73,325,000	\$ 73,375,000
State of California Student Grants	6,556,972	8,680,237
Local Scholarships Student Grants	<u>752,685</u>	<u>967,578</u>
Total Student Financial Aid Accounts	<u>80,634,657</u>	<u>83,022,815</u>

Other Account

Associated Students of RCCD	<u>2,186,566</u>	<u>2,305,803</u>
Total Expendable Trust and Agency	<u>\$ 82,821,223</u>	<u>\$ 85,328,618</u>
Grand Total	<u>\$ 470,911,151</u>	<u>\$ 512,966,028</u>

LOOKING AHEAD

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

As we look back at fiscal 2018, we are able to see the continuing, positive impact of Proposition 30, as well as improved State and national economies. In November 2016, the voters passed Proposition 55, the partial successor to Proposition 30, extending higher income tax rates to wealthiest Californians. Proposition 55 is expected to raise between \$4 billion and \$9 billion per year through 2030, with one-half of the funds going to support K-14 education.

According to the California Legislative Analyst’s Office (LAO) 2018 May Revision: LAO Economic Outlook, the economy shows a continuation of moderate economic growth through 2022, with GDP growth at about 2.2% per year on average. The current expansion is now into the ninth year, one of the longest on record. Personal income growth for both California and the Nation is projected to remain strong at between 3.0% and 5.5% per year through 2022. Uncertainties exist within the stock market, indicating that stocks may be somewhat overvalued in comparison to historical price-to-earnings ratios. Any stock price stagnation or decline will have a negative effect on capital gains, which the California budget is heavily reliant on. Unemployment is projected to remain low for both the Nation and California, between 3.8% and 4.8%. Statewide property tax growth for 2018-19 is projected to be 6.4%, with the District’s at 6.9%.

While the FY 2018-19 State Budget is favorable, particularly for K-14 education, the District faces challenges within its own complex budget as follows:

1. *Student Enrollment Fees and Property Taxes* – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfall that occurs will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue reductions. Positive economic growth and funding increases have helped to mitigate these shortfalls in recent years. For fiscal 2019, assurances have been provided by the State that any property tax shortfalls will be backfilled. However, there is no guarantee that similar assurances will be made in subsequent years.

2. *Education Protection Act (EPA)* – Funded by Proposition 30, and subsequently by Proposition 55, the amount budgeted by the State for the community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2019 Advance Apportionment date, the District’s share of the \$908 million EPA is \$26 million, which represents 20% of the District’s total State apportionment funding of \$133 million.

The revenue items mentioned above have either required special legislation to guarantee a backfill or have no provision for backfill at all. These are significant components of the community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to the enrollment fee/property tax shortfall problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the California Community College’s would receive all of the funding they were allocated in the adopted State budget, rather than being assessed a deficit each year. In the

LOOKING AHEAD *(continued)*

meantime, ongoing advocacy efforts for permanent solutions by the State Chancellor's office and the Association of Chief Business Officials are occurring.

3. California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS) – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both systems. Employer rate increases for both PERS and STRS will continue through 2020-21. The PERS rate will increase from 15.53% in fiscal year 2018 to 18.06% in fiscal year 2019. The STRS rate will increase from 14.43% in fiscal year 2018 to 16.28% in fiscal year 2019. The combined annual average cost increase for PERS and STRS from FY 2019-20 through FY 2020-21, when rates are anticipated to top out at 23.50% and 19.10%, respectively, is \$3.22 million. State funding for these substantial liabilities remains a challenge; however, advocacy efforts to provide designated funding is occurring.

4. Enrollment – The District fell short of its FTES target in FY 2015-16 by 441 FTES, by 880 FTES in FY 2016-17, and by 532 FTES in FY 2017-18. In order to achieve the fiscal 2018 target, 532 FTES was reassigned from Summer 2018 to the 2017-18 fiscal year. To achieve the fiscal year 2018-19 FTES target, the FTES reassigned from Summer 2018 will have to be made-up during fiscal 2019, along with the growth target of 2.23% and an unfunded target of .80%. In total, 1,412 FTES will need to be generated in fiscal 2019 to achieve budgeted apportionment. Weak demand, coupled with the District's increased costs to generate FTES has put financial pressure on the District's operating budget. It will become incumbent upon the District to cost effectively manage enrollment in this environment.

5. New Student Centered Funding Formula – The State's adoption of the new Student Centered Funding Formula (CSFF) has fundamentally transformed the way in which community colleges earn and receive its main source of funding...apportionment revenue. While safeguards have been included in the form of a hold harmless provision, it remains to be seen what the full impact will be over both the short and long terms. The District has fared well under the SCFF in that additional funding will be generated under the Supplemental (Equity) and Student Success components of the formula. The District will need to ensure that financial aid processes and procedures are in place and functioning to reach the maximum number of students who can benefit from financial assistance while pursuing their educational goals. Similarly, rapid deployment of Guided Pathways will lead to increased student success outcomes from the processes and procedures implemented to ensure increased student success outcomes. It is imperative that efficient and effective systems are in place to accurately capture success metrics, such as with the automatic award of degrees and certificates. Finally, the integrity and accuracy of the equity and success metrics will be critical to ensure that the District realizes all apportionment revenue it is entitled to.

RCCD confronts several additional constraints as follows:

I. In connection with development of the District's updated Strategic Plan, the District will be performing a Long-Term Fiscal Viability Assessment to inform our strategic decision-making; to position the District to limit reliance on State apportionment funding and; to mitigate the impact of apportionment reductions due to economic events such as recessions. Goals of this assessment will be to identify and pursue alternative funding sources (federal, state, and local

LOOKING AHEAD *(continued)*

grants; foundation fundraising; international student programs, etc.); accurate projection of future obligations (STRS, PERS, Health insurance, OPEB obligations, bargaining unit contract commitments, etc.); and identification of areas where cost efficiencies can be achieved (enrollment scheduling/productivity/facility utilization, health insurance savings, centralized/decentralized services, duplication of services, staffing, energy efficiency, etc.) It is anticipated that the general construct of this assessment will be completed in Fall 2018.

2. Implementation of the Affordable Care Act has financially impacted the District. Increased costs are being passed through from the District's health care providers, Kaiser and Health Net, and through the District's PPO Plan. Uncertainty surrounding federal policy decisions associated with health care make it difficult to predict the future cost to the District. The cost for the District's three health insurance plans is estimated to increase by \$1.19 million (4.53%) in FY 2019-20.

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

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 45,299,476
Federal Income	\$ 214,398	
State Income	135,902,932	
Local Income	65,517,049	
Other Income	<u>1,210,455</u>	
Total Income		<u>202,844,834</u>
Total Available Funds (TAF)		<u>\$ 248,144,310</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 86,282,126
2000	Classified Salaries	38,625,286
3000	Employee Benefits	52,027,341
4000	Books and Supplies	3,552,777
5000	Services and Operating Expenses	45,306,378
6000	Capital Outlay	5,883,852
7000	Other Student Aid	99,189
8999	Intrafund Transfers	<u>2,721,673</u>
	Total Expenditures	234,498,622
7900	* Contingency / Reserves	<u>13,645,688</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 248,144,310</u>

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

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 191,133	\$ 207,399	\$ 141,509	\$ 214,398
Total 1.0	191,133	207,399	141,509	214,398
2.0 State Income				
8611 State General Apportionment	82,864,441	87,952,580	89,388,822	101,785,013
8613 Apprenticeship Allowance	373,448	396,748	396,748	776,092
8615 Enrollment Fee Waiver Administration	438,399	471,340	452,084	464,599
8617 RDA Backfill & Rev in Excess of Entitlement	-	-	810,109	-
8619 Part Time Faculty Insurance & Office Hours	112,934	143,790	457,613	510,000
8619 Part Time Faculty Compensation	517,540	602,822	325,977	400,000
8630 Education Protection Account	23,568,130	22,685,519	23,420,013	25,950,737
8671 Homeowner Property Tax Relief	440,332	438,001	438,576	459,855
8681 State Lottery	4,321,178	4,435,041	4,773,020	4,700,000
8685 State Mandated Cost Reimb/Block Grant	16,101,213	3,414,820	824,907	856,636
8690 STRS on Behalf	4,071,545	1,464,549	4,076,856	-
Total 2.0	132,809,159	122,005,209	125,364,726	135,902,932
3.0 Local Income				
8809 RDA Asset Liquidation	410,701	116,194	94,555	99,283
881x Property Taxes	37,884,006	42,054,547	45,297,787	47,562,675
8820 Donations	4,000	2,961	-	4,665
8844 Food Sales / Commissions	85,382	155,120	167,038	170,000
8849 Cosmetology / Dental Hygiene / Other Sales	53,539	66,904	64,883	61,700
8850 Lease / Rental Income	386,920	237,930	291,085	909,997
8860 Interest Income	169,045	436,057	978,455	1,000,000
8874 Student Enrollment Fees	8,753,706	10,474,163	10,623,274	10,623,273
8879 Transcript / Late Application Fees	121,305	98,693	62,352	75,000
8880 Non Resident Tuition	2,702,050	3,411,605	3,473,159	3,905,968
888x Other Student Fees	101,807	105,076	103,744	240,020
8890 Other Local Revenue	357,213	71,037	10,986	631,065
Staledated Checks (Resource 0800)	90,033	79,801	77,112	60,000
Norco City Redevelopment pass-thru	99,184	111,995	115,637	120,000
Bad Check Fees / Returned Items	660	997	680	900
Wells Fargo Bank ID Cards	22,603	32,663	23,065	36,332
Recycling Program	-	299	43	342
Moving Violations	7,340	5,670	6,736	15,829
Total 3.0	51,249,493	57,461,709	61,390,590	65,517,049
4.0 Other Income				
8897 Indirect Cost Recovery	419,925	859,025	1,436,977	1,203,455
8912 Sales - Obsolete Equipment	8,929	14,973	3,658	7,000
Total 4.0	428,854	873,999	1,440,635	1,210,455

**Riverside Community College District
 2018-2019 Final Budget
 Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Total Resource 1000 Income	<u>184,678,640</u>	<u>180,548,317</u>	<u>188,337,460</u>	<u>202,844,834</u>
5.0 Unaudited Beginning Fund Balance July 1	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>	<u>45,299,476</u>
Total 5.0	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>	<u>45,299,476</u>
Total Available Funds	<u>\$ 199,346,580</u>	<u>\$ 217,065,501</u>	<u>\$ 231,458,556</u>	<u>\$ 248,144,310</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 28,332,016	\$ 29,328,486	\$ 32,626,012	\$ 37,380,871
1160	Instructional , Substitute	18,525	-	-	-
1170	Instructional Release Time	455,787	442,705	431,566	471,721
1180	Regular Sabbatical Teaching	-	252,050	83,027	204,372
	TOTAL 1100	<u>28,806,328</u>	<u>30,023,241</u>	<u>33,140,605</u>	<u>38,056,964</u>
1218	Regular Full Time Administrator	6,229,108	6,491,405	7,034,754	8,289,223
1219	Counselors/Librarians/Release Time	6,866,766	6,892,000	6,959,660	7,625,654
	TOTAL 1200	<u>13,095,874</u>	<u>13,383,405</u>	<u>13,994,414</u>	<u>15,914,877</u>
1330	Part-Time Teaching Fall	8,517,188	8,668,646	9,259,316	8,504,848
1331	Part-Time Teaching Summer (Odd years)	1,036,912	1,147,778	1,318,873	1,017,398
1332	Part-Time Teaching Winter	1,636,693	1,975,546	2,154,611	2,217,675
1333	Part-Time Teaching Spring	8,127,072	8,508,887	8,933,939	7,441,546
1334	Part-Time Teaching Summer (Even years)	1,131,840	1,223,631	1,237,273	1,491,125
1335	Regular - Overload Fall	1,823,321	1,890,807	2,233,647	1,932,131
1336	Regular - Overload Summer (Even years)	1,058,063	1,121,555	1,426,903	1,458,935
1337	Regular - Overload Winter	1,968,518	2,206,017	2,414,922	2,486,949
1338	Regular - Overload Spring	1,924,380	2,052,911	2,142,370	1,775,926
1339	Regular - Overload Summer (Odd years)	1,081,827	1,176,329	1,301,319	1,047,944
1360	Substitute Instructional	171,115	172,413	202,954	232,110
1370	Instructional Stipends	158,558	270,523	308,179	403,207
1371	Large Lecture Stipends	185,849	186,922	196,085	316,771
	TOTAL 1300	<u>28,821,337</u>	<u>30,601,966</u>	<u>33,130,392</u>	<u>30,326,565</u>
1439	Part Time - Counselors/Librarians/Overload	870,870	1,055,301	1,858,414	1,105,658
1460	Other Hourly Non-Teaching Substitute	-	1,888	6,165	-
1469	Substitute Non-Instructional	16,932	15,180	57,722	15,281
1479	Department Chair Stipends	318,051	363,498	461,717	533,383
1490	Special Assignments	344,371	278,729	306,936	329,398
	TOTAL 1400	<u>1,550,224</u>	<u>1,714,595</u>	<u>2,690,954</u>	<u>1,983,720</u>
	TOTAL 1000 Series	<u>72,273,764</u>	<u>75,723,207</u>	<u>82,956,365</u>	<u>86,282,126</u>
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	417,413	560,036	611,578	715,529
2118	Full-Time Administrator	4,689,913	4,635,591	5,441,420	6,427,871
2119	Full-Time Regular / Confidential	18,973,870	19,261,915	21,515,155	25,985,734
2129	Permanent Part-Time	1,479,922	1,153,268	1,287,687	1,259,433
2139/2339	Classified Hourly	245,056	255,453	293,711	267,011
2169/2369	Substitutes	561,477	729,729	547,240	289,633
2190/2390	Special Projects	4,250	450	-	2,321
	TOTAL 2100	<u>26,371,903</u>	<u>26,596,442</u>	<u>29,696,790</u>	<u>34,947,532</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
2210	Full-Time Instructional Aides	1,547,955	1,452,681	1,566,981	1,767,319
2220	Permanent Part-Time Instructional Aides	601,264	561,946	613,751	705,060
2230/2449	Part-Time Hourly Instructional Aides	108,330	146,929	130,774	116,835
2231/2431	Coaches - Summer	51,727	56,720	62,304	49,631
2260/2469	Substitute Instructional Aides	40,026	60,984	45,652	13,057
	TOTAL 2200	2,349,302	2,279,260	2,419,463	2,651,902
2331	Student Help Non-Instructional	453,432	484,080	470,404	503,424
2340	Overtime	(105)	-	-	-
2349	Overtime	583,133	918,960	1,042,465	304,238
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	1,060,460	1,427,040	1,536,869	831,662
2430	Student Help Instructional	178,257	200,141	164,075	191,517
2440	Overtime - Instructional Aides	5,637	13,869	13,359	2,673
	TOTAL 2400	183,893	214,010	177,434	194,190
	TOTAL 2000 Series	29,965,557	30,516,753	33,830,556	38,625,286
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	8,716,982	6,520,615	7,977,423	10,286,361
3120	STRS - Classified	18,472	27,398	31,241	38,767
3130	STRS - Academic Non-Teaching	2,232,988	1,589,018	2,061,411	2,609,108
3150	STRS On Behalf - Teachers & Aides	-	1,160,643	3,256,057	-
3160	STRS On Behalf - Classified	-	1,071,055	777,182	-
3170	STRS On Behalf - Acad Non-Teaching	-	(767,149)	43,618	-
	TOTAL 3100	10,968,442	9,601,579	14,146,932	12,934,236
3210	PERS - Teachers & Aides	228,782	316,216	404,964	535,099
3220	PERS - Classified	2,936,233	3,373,662	4,305,040	6,056,757
3225	PERS Employer Paid	3,938	-	-	-
3230	PERS - Academic Non-Teaching	137,730	190,365	231,487	298,819
	TOTAL 3200	3,306,682	3,880,243	4,941,491	6,890,675
3310	OASDI - Teachers & Aides	123,344	148,145	169,562	181,041
3315	Medicare - Teachers & Aides	849,498	897,772	980,795	1,017,815
3320	OASDI - Classified	1,557,755	1,576,486	1,770,329	2,061,843
3325	Medicare - Classified	387,478	396,569	442,792	509,139
3330	OASDI - Academic Non-Teaching	65,473	89,590	90,294	92,042
3335	Medicare - Academic Non-Teaching	206,117	215,227	239,857	257,975
3360	Social Security - PARS Holding Account	-	-	(69,702)	-
	TOTAL 3300	3,189,665	3,323,789	3,623,927	4,119,855

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3410	H & W - Teachers & Aides	7,593,995	8,245,712	9,133,429	10,039,614
3420	H & W - Classified	7,071,230	7,590,627	8,379,642	10,742,065
3430	H & W - Academic Non-Teaching	2,698,867	2,806,877	2,967,887	3,230,191
3440	H & W - Retired Employees	1,557,725	2,508,497	2,401,720	2,265,870
3450	OPEB - Teachers & Aides	159,936	130,633	137,737	142,464
3460	OPEB - Classified	72,969	60,786	65,070	71,495
3470	OPEB - Academic Non-Teaching	36,992	31,375	33,411	35,801
	TOTAL 3400	19,191,715	21,374,507	23,118,895	26,527,500
3510	SUI - Teachers & Aides	59,967	53,672	74,474	58,317
3520	SUI - Classified	36,527	32,397	70,406	135,298
3530	SUI - Academic Non-Teaching	18,712	16,853	22,964	68,446
	TOTAL 3500	115,206	102,921	167,844	262,061
3610	WC - Teachers & Aides	669,945	385,177	646,786	1,139,670
3620	WC - Classified	315,119	138,744	283,150	571,362
3630	WC - Academic Non-Teaching	169,488	75,273	153,622	286,386
	TOTAL 3600	1,154,552	599,194	1,083,559	1,997,418
3900	Other - Retired Emp. Holding Acct	(7,373)	(5,784)	9,803	-
3910	Other - Teachers & Aides	(417)	251	237	-
3920	Other - Classified	(2,747)	(1,947)	17,541	-
3930	Other - Academic Non-Teaching	844,102	756	2,348	-
3939	Other - Retiree Incentive	-	5,413,410	-	-
3999	Other - COLA Holding Account	-	-	-	(704,404)
	TOTAL 3900	833,565	5,406,685	29,929	(704,404)
	TOTAL 3000 Series	38,759,827	44,288,918	47,112,576	52,027,341
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	6,362	12,083	1,325	23,523
	TOTAL 4200	6,362	12,083	1,325	23,523
4320	Instructional Supplies	44,240	135,591	59,709	180,473
4330	Periodicals/Magazines	8,898	10,500	11,218	13,775
4350/4351	Instructional Media Materials	390	318	-	3,836
4360	Tests	8,067	9,205	31,032	27,806
4370	Commencement Supplies	-	3,159	1,072	925
	TOTAL 4300	61,594	158,773	103,031	226,815
4510	Maintenance Supplies	72,251	80,830	111,466	132,478
4520	Custodial Supplies	307,262	318,171	350,635	308,806
4530	Grounds Supplies	81,094	75,302	96,825	76,924
4540	Health Supplies	18,207	20,093	16,506	18,600

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4555	Copying & Printing	163,262	175,150	176,545	174,808
4560	Materials for Official Functions	66	-	-	-
4575	Software < \$200	3,897	1,617	2,829	15,649
4580	Theater Supplies	20,109	5,440	6,252	16,254
4590	Office & Other Supplies	644,507	588,936	765,453	2,112,337
4591	Purchase / Cost of Goods Sold	(20,041)	(9,142)	(10,043)	-
	TOTAL 4500	<u>1,290,613</u>	<u>1,256,397</u>	<u>1,516,469</u>	<u>2,855,856</u>
4630	Tires and Tubes	378	-	109	378
4644	Repair Parts	289,531	373,892	288,061	278,551
4690	Transportation Supplies	49,440	65,882	61,941	71,482
	TOTAL 4600	<u>339,348</u>	<u>439,773</u>	<u>350,110</u>	<u>350,411</u>
4710	Food	75,578	94,233	72,175	83,422
4791	Paper Products	10,401	9,391	5,038	5,338
4792	Cleaning Supplies	7,165	8,197	5,156	6,286
4793	Kitchen Expendables	896	601	952	1,126
	TOTAL 4700	<u>94,040</u>	<u>112,422</u>	<u>83,321</u>	<u>96,172</u>
	TOTAL 4000 Series	<u>1,791,958</u>	<u>1,979,449</u>	<u>2,054,256</u>	<u>3,552,777</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	128,202	147,041	73,029	125,582
	TOTAL 5000	<u>128,202</u>	<u>147,041</u>	<u>73,029</u>	<u>125,582</u>
5110	Consultants	522,626	397,242	563,474	1,079,044
5120	Lecturers	2,150	4,750	6,200	6,421
5151	Temporary Services	6,600	5,850	10,975	4,641
5160	Ambulance	1,725	-	-	-
5192	Scouting	1,997	-	-	-
5194	Filming	3,000	5,000	5,000	5,000
5195	Entry Fees	29,410	30,515	29,386	13,400
5198	Professional Services	911,099	1,035,238	835,539	611,920
	TOTAL 5100	<u>1,478,607</u>	<u>1,478,595</u>	<u>1,450,574</u>	<u>1,720,426</u>
5210	Mileage	45,574	32,270	43,904	61,809
5211	Meeting Expense	980	(1,021)	15,787	13,000
5219	Other Travel Expenses	186,142	185,220	263,783	182,975
5220	Conference Expenses	360,754	365,658	531,791	513,153
5250	Travel Expense - Candidates	10,339	14,677	17,578	15,000
	TOTAL 5200	<u>603,789</u>	<u>596,804</u>	<u>872,843</u>	<u>785,937</u>
5310/5320	Memberships / Dues	280,361	274,825	288,769	341,904
	TOTAL 5300	<u>280,361</u>	<u>274,825</u>	<u>288,769</u>	<u>341,904</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5420	Liability and Claims	30,956	-	22,700	25,857
5421	GL and Property Expense	1,932,686	1,275,650	1,401,303	1,998,521
5430	Fidelity Bond Premiums	-	1,416	-	-
5440	Student Insurance	49,278	48,737	48,737	50,737
5450	Insurance Claims Expense (External Ins Co)	9,685	9,404	23,487	9,836
	TOTAL 5400	<u>2,022,605</u>	<u>1,335,207</u>	<u>1,496,227</u>	<u>2,084,951</u>
5510	Natural Gas	361,003	346,991	368,927	364,370
5520	Electricity	3,003,533	2,758,919	2,766,354	2,896,910
5530	Water	394,415	560,955	483,474	589,030
5540	Telephone	162,055	161,320	187,078	191,715
5541	Cellular Telephone	114,796	143,190	141,718	116,473
5550	Laundry & Cleaning	14,637	19,726	28,662	36,304
5560	Towel Service	8,040	10,145	8,844	10,249
5570	Waste Disposal	157,467	179,215	194,373	214,907
	TOTAL 5500	<u>4,215,947</u>	<u>4,180,460</u>	<u>4,179,430</u>	<u>4,419,958</u>
5610	County and Other Contracts	158,222	163,677	166,000	201,137
5621	Printing - Catalog	830	448	17	-
5630	Rents and Leases	1,052,364	1,393,774	912,464	1,006,379
5633	Scenery and Costume Rentals	2,502	6,235	870	5,000
5644	Repairs	1,656,053	1,503,685	1,872,542	2,039,004
5649	Computer Software Maintenance/Lic	1,887,095	2,248,519	2,435,619	2,358,922
5650	Transportation Contracts	139,310	101,914	115,405	70,731
5691	Governmental Fees	1,253	-	2,335	-
	TOTAL 5600	<u>4,897,628</u>	<u>5,418,254</u>	<u>5,505,251</u>	<u>5,681,173</u>
5710	Audit	81,193	58,223	80,948	84,100
5720	Elections	-	187,005	-	500,000
5730	Legal	452,875	62,727	84,366	100,000
5740	Advertising	279,244	400,578	342,857	436,613
5790	Licenses, Permits, and Other Fees	378,292	315,591	234,952	520,828
	TOTAL 5700	<u>1,191,605</u>	<u>1,024,123</u>	<u>743,123</u>	<u>1,641,541</u>
5821	STRS/PERS Penalties & Interest	1,747	1,670	6,999	-
5830	Surveys	900	1,332	720	887
5840	Physicals	6,789	7,734	11,154	10,000
5850	Fingerprints	29,532	28,167	31,756	31,252
5855	Pre-employment Testing	850	988	600	1,000
5890	Outside Services and Operating Costs	896,404	1,370,243	1,060,533	15,185,352
5892	Bank Charges	166,321	195,464	217,333	190,800
5899	Budget Augmentation Holding	-	-	5,080	13,085,615
	TOTAL 5800	<u>1,102,543</u>	<u>1,605,598</u>	<u>1,334,175</u>	<u>28,504,906</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	TOTAL 5000 Series	<u>15,921,286</u>	<u>16,060,908</u>	<u>15,943,420</u>	<u>45,306,378</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	-	-	1,872	-
6122	Engineering	-	3,920	3,605	-
6123	Architect's Fee	3,660	20,740	29,921	25,969
6126	Construction Contract	10,090	20,751	124,116	642,237
6127	Fixtures and Fixed Equipment	19,252	4,816	12,477	4,736
6128	Inspection	-	-	6,496	-
6129	Other Site Improvement	16,834	-	-	2,528
	TOTAL 6100	<u>49,836</u>	<u>50,227</u>	<u>178,486</u>	<u>675,470</u>
Buildings					
6217	Fixtures & Fixed Equipment	5,041	1,265	(244)	-
6221	Advertising & Legal	328	(2,400)	-	-
6222	Engineering	4,800	-	-	-
6223	Architects Fee	-	37,250	39,700	22,700
6224	Testing	880	2,790	-	263
6226	Remodel Projects	63,844	75,023	312,159	13,825
6227	Fixtures & Fixed Equipment	151,381	118,968	179,504	50,926
6228	Inspection	6,000	-	-	-
6229	Other	316	-	-	-
	TOTAL 6200	<u>232,590</u>	<u>232,896</u>	<u>531,120</u>	<u>87,714</u>
Library Books					
6310	Library Books-Purchase	5,712	12,536	7,947	7,947
6311	Library Media Material	678	6,651	6,581	6,590
6312	Library Subscriptions	38,698	111,065	75,659	118,732
	TOTAL 6300	<u>45,088</u>	<u>130,252</u>	<u>90,187</u>	<u>133,269</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	325,096	314,552	281,343	219,229
6482	Equipment Addt'l > \$5,000	176,417	779,688	547,651	102,431
6485	Comp Equip Addt'l \$200 to \$4,999	204,590	435,505	298,130	18,969
6486	Comp Equip Addt'l > \$5,000	100,577	41,975	229,667	4,630,000
6491	Equipment Replc \$200 to \$4,999	1,094	-	1,542	13,437
6492	Equipment Replc > \$5,000	36,407	-	-	-
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	<u>844,181</u>	<u>1,571,720</u>	<u>1,358,332</u>	<u>4,987,399</u>
	TOTAL 6000 Series	<u>1,171,694</u>	<u>1,985,095</u>	<u>2,158,125</u>	<u>5,883,852</u>
<u>Student Aid</u>					
7511	Tuition	-	-	95,569	31,516
7521	Registration Related Fees	-	-	52,015	-

**Riverside Community College District
 2018-2019 Final Budget
 Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	TOTAL 7500	-	-	147,584	31,516

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Other Student Aid</u>					
7640	Book Grants	-	42,987	399,048	56,665
7660	Transportation / Bus passes	-	-	-	11,008
7661	Educational Supplies	-	1,553	-	-
	TOTAL 7600	-	44,541	399,048	67,673
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 4130	1,270,000	2,630,000	-	-
	TOTAL 7390	1,270,000	2,630,000	-	-
	TOTAL 7000 Series	1,270,000	2,674,541	546,631	99,189
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1090 - Performance Riverside	-	-	-	-
	To Resource 1120 - Center for Social Justice	149,847	105,854	112,337	215,829
	From Resource 1110 - Bookstore	(309,232)	(336,858)	(399,625)	(1,248,364)
	From Resource 1170 - Customized Solutions	(5,232)	-	-	-
	To (From) Resource 1190:				
	DSP&S SPP 180	590,024	634,157	653,504	665,157
	SFAP Fiscal Coordination 14/16 - SPP 326	474,629	14,341	-	-
	SFAP Fiscal Coordination 13/14 - SPP 332	460,530	-	-	-
	Promise Grant SPP 554	-	-	857,118	2,658,610
	Veterans Education SPP 730	2,493	3,884	5,800	4,842
	Fed Wrk Stdy - SPP 300/304	312,250	294,157	328,017	425,599
	TOTAL 8999	1,675,309	715,534	1,557,150	2,721,673
	TOTAL 8900 Series	1,675,309	715,534	1,557,150	2,721,673
	Resource 1000 Expenditures	162,829,396	173,944,405	186,159,080	234,498,622
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	35,617,185	42,221,096	44,399,476	12,745,688
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	36,517,185	43,121,096	45,299,476	13,645,688
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 199,346,580	\$ 217,065,501	\$ 231,458,556	\$ 248,144,310

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
Beginning Balance and Credit Apportionment	\$ 23,480,839	\$ 22,611,197	\$ 60,085,535	\$ 18,044,801	\$ 124,222,372
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	18,877	-	261,735	-	280,612
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	1,929,158	1,898,106	855,657	-	4,682,921
Total	<u>\$ 25,428,874</u>	<u>\$ 24,509,303</u>	<u>\$ 61,202,927</u>	<u>\$ 18,044,801</u>	<u>\$ 129,185,905</u>
<u>Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,935	\$ 104,096	\$ -	\$ 214,398
Total 1.0 Series	<u>\$ 61,367</u>	<u>\$ 48,935</u>	<u>\$ 104,096</u>	<u>\$ -</u>	<u>\$ 214,398</u>
<u>Other State Revenues</u>					
Apprenticeship Allowance	\$ -	\$ 776,092	\$ -	\$ -	\$ 776,092
Enrollment Fee Waiver Administration	107,322	107,322	249,955	-	464,599
RDA Backfill & Rev in Excess of Entitlement	-	-	-	-	-
Part Time Faculty Insurance & Office Hours	117,810	117,810	274,380	-	510,000
Part Time Faculty Compensation	92,400	92,400	215,200	-	400,000
Homeowner Property Tax Relief	106,227	106,227	247,401	-	459,855
State Lottery	1,085,700	1,085,700	2,528,600	-	4,700,000
State Mandated Cost Reimb/Block Grant	197,883	197,883	460,870	-	856,636
Total 2.0 Series	<u>\$ 1,707,342</u>	<u>\$ 2,483,434</u>	<u>\$ 3,976,406</u>	<u>\$ -</u>	<u>\$ 8,167,182</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 22,934	\$ 22,934	\$ 53,415	\$ -	\$ 99,283
Property Taxes	10,986,979	10,986,979	25,588,717	-	47,562,675
Donations	1,816	1,235	1,614	-	4,665
Food Sales / Commissions	-	-	170,000	-	170,000
Cosmetology / Dental Hygiene / Other Sales	10,000	900	50,800	-	61,700
Lease / Rental Income	22,008	226,780	661,209	-	909,997
Interest Income	231,000	231,000	538,000	-	1,000,000
Student Enrollment Fees	2,453,976	2,453,976	5,715,321	-	10,623,273
Transcript / Late Application Fees	15,000	20,000	40,000	-	75,000
Non Resident Tuition	271,755	379,768	3,254,445	-	3,905,968
Other Student Fees	147,642	23,473	68,905	-	240,020
Other Local Revenue	165,675	313,818	369,146	15,829	864,468
Total 3.0 Series	<u>\$ 14,328,785</u>	<u>\$ 14,660,863</u>	<u>\$ 36,511,572</u>	<u>\$ 15,829</u>	<u>\$ 65,517,049</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 100,000	\$ 350,000	\$ 500,000	\$ 253,455	\$ 1,203,455
Sales - Obsolete Equipment	1,000	1,000	5,000	-	7,000
Total 4.0 Series	<u>\$ 101,000</u>	<u>\$ 351,000</u>	<u>\$ 505,000</u>	<u>\$ 253,455</u>	<u>\$ 1,210,455</u>
Total Local Revenues	<u>\$ 14,429,785</u>	<u>\$ 15,011,863</u>	<u>\$ 37,016,572</u>	<u>\$ 269,284</u>	<u>\$ 66,727,504</u>
Total Resource 1000 Available Funds	<u>\$ 41,627,368</u>	<u>\$ 42,053,535</u>	<u>\$ 102,300,001</u>	<u>\$ 18,314,085</u>	<u>\$ 204,294,989</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 7,064,549	\$ 7,512,352	\$ 23,480,063	\$ -	\$ -	\$ 38,056,964
Total 1200	3,931,796	3,948,181	6,374,844	1,098,922	561,134	15,914,877
Total 1300	8,208,896	7,025,862	15,091,807	-	-	30,326,565
Total 1400	410,131	515,568	991,738	66,283	-	1,983,720
Total 1000 Series	<u>\$ 19,615,372</u>	<u>\$ 19,001,963</u>	<u>\$ 45,938,452</u>	<u>\$ 1,165,205</u>	<u>\$ 561,134</u>	<u>\$ 86,282,126</u>
<u>Classified Salaries</u>						
Total 2100	\$ 5,433,547	\$ 5,085,805	\$ 12,508,837	\$ 10,130,193	\$ 1,789,150	\$ 34,947,532
Total 2200	359,497	447,340	1,845,065	-	-	2,651,902
Total 2300	133,156	117,704	459,498	91,104	30,200	831,662
Total 2400	30,018	22,796	141,376	-	-	194,190
Total 2000 Series	<u>\$ 5,956,218</u>	<u>\$ 5,673,645</u>	<u>\$ 14,954,776</u>	<u>\$ 10,221,297</u>	<u>\$ 1,819,350</u>	<u>\$ 38,625,286</u>
<u>Employee Benefits</u>						
Total 3100	\$ 3,007,717	\$ 2,779,874	\$ 6,871,999	\$ 194,221	\$ 80,425	\$ 12,934,236
Total 3200	1,025,600	1,119,588	2,635,115	1,802,917	307,455	6,890,675
Total 3300	722,934	732,071	1,764,531	774,932	125,387	4,119,855
Total 3400	4,742,010	5,017,496	12,581,364	3,738,830	447,800	26,527,500
Total 3500	54,523	46,795	128,370	27,840	4,533	262,061
Total 3600	409,145	394,809	974,293	182,186	36,985	1,997,418
Total 3900	-	-	-	-	(704,404)	(704,404)
Total 3000 Series	<u>\$ 9,961,929</u>	<u>\$ 10,090,633</u>	<u>\$ 24,955,672</u>	<u>\$ 6,720,926</u>	<u>\$ 298,181</u>	<u>\$ 52,027,341</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,577	\$ 8,007	\$ 8,780	\$ 3,259	\$ 900	\$ 23,523
Total 4300	69,045	103,458	47,475	4,609	2,228	226,815
Total 4500	352,263	983,416	1,252,283	220,250	47,644	2,855,856
Total 4600	28,543	43,979	245,812	32,077	-	350,411
Total 4700	5,000	-	91,172	-	-	96,172
Total 4000 Series	<u>\$ 457,428</u>	<u>\$ 1,138,860</u>	<u>\$ 1,645,522</u>	<u>\$ 260,195</u>	<u>\$ 50,772</u>	<u>\$ 3,552,777</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 224	\$ 4,805	\$ 118,122	\$ 2,160	\$ 125,582
Total 5100	423,876	61,034	182,889	822,478	230,149	1,720,426
Total 5200	133,068	44,437	370,315	58,843	179,274	785,937
Total 5300	67,081	70,789	121,309	7,255	75,470	341,904
Total 5400	420,799	394,810	1,039,234	192,020	38,088	2,084,951
Total 5500	765,015	952,858	2,553,469	142,711	5,905	4,419,958
Total 5600	1,057,162	479,853	1,324,194	2,777,205	42,759	5,681,173
Total 5700	251,833	102,444	102,493	499,566	685,205	1,641,541
Total 5800	2,560,039	2,988,482	6,282,130	1,210,139	15,464,116	28,504,906
Total 5000 Series	<u>\$ 5,679,144</u>	<u>\$ 5,094,931</u>	<u>\$ 11,980,838</u>	<u>\$ 5,828,339</u>	<u>\$ 16,723,126</u>	<u>\$ 45,306,378</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
Capital Outlay						
Total 6100	\$ 486	\$ 256,824	\$ 392,191	\$ 25,969	\$ -	\$ 675,470
Total 6200	-	1,750	49,439	36,525	-	87,714
Total 6300	40,790	-	92,479	-	-	133,269
Total 6400	50,837	59,650	70,141	67,284	4,739,487	4,987,399
Total 6000 Series	\$ 92,113	\$ 318,224	\$ 604,250	\$ 129,778	\$ 4,739,487	\$ 5,883,852
Other Student Aid						
Total 7500	\$ 31,516	\$ -	\$ -	\$ -	\$ -	\$ 31,516
Total 7600	14,763	-	52,910	-	-	67,673
Total 7000 Series	\$ 46,279	\$ -	\$ 52,910	\$ -	\$ -	\$ 99,189
Intrafund Transfers						
Total 8999 Series	\$ 97,191	\$ (547,067)	\$ 3,171,549	\$ -	\$ -	\$ 2,721,673
Resource 1000 Expenditures	<u>\$ 41,905,674</u>	<u>\$ 40,771,189</u>	<u>\$ 103,303,969</u>	<u>\$ 24,325,740</u>	<u>\$ 24,192,050</u>	<u>\$ 234,498,622</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (463,138)
Local Income	<u>3,750,284</u>
Total Available Funds (TAF)	<u>\$ 3,287,146</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,796,604
3000	Employee Benefits	766,396
4000	Books and Supplies	45,070
5000	Services and Operating Expenses	917,699
6000	Capital Outlay	<u>261,366</u>
	Total Expenditures	3,787,135
7900	* Contingency / Reserves / (Deficit)	<u>(499,989)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,287,146</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,707,841	\$ 3,033,173	\$ 3,313,768	\$ 3,747,024
8850 Rents & Leases	5,441	383	3,272	3,260
Total 1.0	<u>2,713,282</u>	<u>3,033,555</u>	<u>3,317,040</u>	<u>3,750,284</u>
2.0 Beginning Fund Balance July 1	<u>(36,982)</u>	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,138)</u>
Total 2.0	<u>(36,982)</u>	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,138)</u>
Total Available Funds	<u>\$ 2,676,300</u>	<u>\$ 2,579,492</u>	<u>\$ 2,930,375</u>	<u>\$ 3,287,146</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 207,527	\$ 141,615	\$ 151,649	\$ 158,132
2118	Full-Time Administrator	99,686	73,030	76,534	168,760
2119	Full-Time Classified	911,687	675,638	797,512	898,251
2129	Permanent Part-Time	82,306	217,949	296,780	299,552
2139/2339	Part-Time Hourly as Needed	36,737	16,787	35,409	17,400
2169/2369	Substitutes	99,679	78,634	35,520	83,811
	Total 2100	1,437,623	1,203,653	1,393,403	1,625,906
2331	Student Help Non-Instructional	19,425	16,772	6,288	8,000
2349	Classified Overtime	194,888	174,887	236,405	162,698
	Total 2300	214,313	191,659	242,693	170,698
	Total 2000 Series	1,651,936	1,395,312	1,636,096	1,796,604
<u>Employee Benefits</u>					
3220	PERS - Classified	152,117	142,575	193,018	248,967
	Total 3200	152,117	142,575	193,018	248,967
3320	OASDHI - Classified	90,492	73,508	93,348	98,631
3325	Medicare - Classified	23,857	19,958	23,392	25,748
	Total 3300	114,348	93,466	116,740	124,379
3420	H&W Classified	328,786	253,906	303,781	359,818
3460	OPEB Classified	4,280	2,881	3,246	3,593
	Total 3400	333,066	256,787	307,026	363,411
3520	SUI - Classified	825	688	807	894
	Total 3500	825	688	807	894
3620	WC - Classified	18,817	6,740	14,372	28,745
	Total 3600	18,817	6,740	14,372	28,745
3920	Other - Classified	(568)	(1,328)	1,406	-
	Total 3900	(568)	(1,328)	1,406	-
	Total 3000 Series	618,606	498,928	633,368	766,396
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	-	-	127	128
	Total 4300	-	-	127	128
4555	Copying & Printing	1,315	926	756	1,200
4590	Office & Other Supplies	19,006	23,583	24,831	27,768
	Total 4500	20,320	24,508	25,587	28,968
4644	Repair Supplies	250	771	647	1,918

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4690	Transportation Supplies	12,071	13,198	15,228	14,056
	Total 4600	12,321	13,970	15,875	15,974
	Total 4000 Series	32,642	38,478	41,589	45,070
<u>Services and Operating Expenditures</u>					
5045	Postage	419	521	125	700
	Total 5000	419	521	125	700
5220	Conferences	3,394	4,794	2,738	10,450
	Total 5200	3,394	4,794	2,738	10,450
5310	Memberships	165	252	280	280
	Total 5300	165	252	280	280
5421	GL and Property Expense	31,222	16,744	19,633	28,745
	Total 5400	31,222	16,744	19,633	28,745
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	5,469	8,245	5,061	8,246
5541	Cellular Telephone	11,017	14,196	9,256	14,400
5550	Laundry & Cleaning	2,148	2,665	2,344	2,600
	Total 5500	133,835	140,306	131,860	140,446
5630	Rents and Leases	1,093	1,070	1,097	1,873
5644	Repairs	40,846	33,357	33,846	45,265
5649	Computer Software Maintenance/Lic	10,539	13,120	13,653	16,200
5650	Transportation Contracts	279,884	390,875	395,126	403,000
5691	Governmental Fees	87,296	91,316	1,527	91,900
	Total 5600	419,657	529,738	445,248	558,238
5730	Legal	1,800	600	1,520	780
5790	Other Legal Expense	28,277	58,973	530	54,039
	Total 5700	30,077	59,573	2,050	54,819
5855	Pre-employment Testing	850	988	600	1,000
5890	Outside Services and Operating Costs	69,930	78,184	315,196	95,450
5892	Bank Charges	17,368	25,377	29,504	27,571
	Total 5800	88,148	104,548	345,300	124,021
	Total 5000 Series	706,917	856,476	947,234	917,699
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	111,544	147,925	87,855	224,403
6127	Fixtures and Fixed Equipment	5,000	(2,056)	3,295	5,304
	Total 6100	116,544	145,869	91,150	229,707

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	1,987	6,725	12,695	7,414
6482	Equipment Addt'l > \$5,000	-	22,687	22,084	20,000
6485	Comp Equip Addt'l \$200 to \$4,999	1,731	1,683	9,298	4,245
Total 6400		3,719	31,095	44,076	31,659
Total 6000 Series		120,262	176,964	135,226	261,366
Total Expenditures		3,130,363	2,966,157	3,393,513	3,787,135
<u>Contingency/Fund Balance</u>					
7925	Restricted	(454,063)	(386,665)	(463,138)	(499,989)
Total 7900		(454,063)	(386,665)	(463,138)	(499,989)
Total 7000 Series		(454,063)	(386,665)	(463,138)	(499,989)
Total Resource 1050 Expenditures/Contingency/Fund Balance		\$ 2,676,300	\$ 2,579,492	\$ 2,930,375	\$ 3,287,146

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 2,228,663
State Income	\$ 52,000	
Local Income	<u>1,794,000</u>	
Total Income		<u>1,846,000</u>
Total Available Funds (TAF)		<u>\$ 4,074,663</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 524,615
2000	Classified Salaries	768,990
3000	Employee Benefits	507,140
4000	Books and Supplies	146,843
5000	Services and Operating Expenses	437,547
6000	Capital Outlay	<u>38,852</u>
	Total Expenditures	2,423,987
7900	* Contingency / Reserves	<u>1,650,676</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,074,663</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8627 Other State Programs	\$ 44,705	\$ 27,488	\$ 51,181	\$ 52,000
8652 SM & Special Repair Prgm	\$ -	\$ -	\$ 27,867	\$ -
8690 STRS On Behalf	22,830	15,267	-	-
Total 1.0	<u>67,535</u>	<u>42,755</u>	<u>79,049</u>	<u>52,000</u>
2.0 Local Income				
8860 Interest	20,847	21,753	42,137	41,500
8876 Health Fees	1,397,624	1,420,359	1,707,085	1,705,000
8890 Lab Tests / Rx	31,804	40,133	47,681	47,500
Total 2.0	<u>1,450,275</u>	<u>1,482,244</u>	<u>1,796,903</u>	<u>1,794,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>2,189,378</u>	<u>2,117,758</u>	<u>2,111,364</u>	<u>2,228,663</u>
Total Available Funds	<u>\$ 3,707,188</u>	<u>\$ 3,642,757</u>	<u>\$ 3,987,315</u>	<u>\$ 4,074,663</u>

Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 444,178	\$ 443,268	\$ 465,303	\$ 491,080
	Total 1200	444,178	443,268	465,303	491,080
1439	Part-Time Non-Instructional	624	-	-	33,535
	Total 1400	624	-	-	33,535
	Total 1000 Series	444,802	443,268	465,303	524,615
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	29,365	83,941	88,279	100,356
2119	Full-Time Classified	111,271	116,021	128,576	168,518
2129	Permanent Part-Time	41,772	55,659	135,065	260,540
2139/2339	Part-Time Hourly as Needed	338,603	230,217	177,507	208,001
	Total 2100	521,010	485,839	529,427	737,415
2331	Student Help Non-Instructional	16,240	27,631	32,626	31,000
2349	Overtime	73	544	351	575
	Total 2300	16,313	28,175	32,976	31,575
	Total 2000 Series	537,324	514,014	562,403	768,990
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	70,349	55,414	67,640	85,407
3160	STRS - On Behalf - Classified	-	38,097	27,867	-
3170	STRS - On Behalf - Acad Non-Teachin	-	(22,830)	-	-
	Total 3100	70,349	70,682	67,640	85,407
3220	PERS - Classified	20,237	32,923	48,728	87,997
	Total 3200	20,237	32,923	48,728	87,997
3320	OASDHI - Classified	10,531	14,884	20,502	30,241
3325	Medicare - Classified	7,521	7,097	7,913	10,701
3335	Medicare - Academic Non-Teaching	6,418	6,410	6,781	7,607
	Total 3300	24,471	28,391	35,195	48,549
3420	H&W - Classified	27,387	52,941	64,036	144,246
3430	H&W - Academic Non-Teaching	131,069	113,852	116,271	117,024
3460	OPEB Classified	1,432	1,049	1,126	1,538
3470	OPEB - Academic Non Teaching	1,109	924	937	1,048
	Total 3400	160,997	168,766	182,371	263,856
3520	SUI - Classified	260	245	268	370
3530	SUI - Academic Non-Teaching	222	221	234	263
	Total 3500	481	466	502	633
3620	WC - Classified	5,784	2,570	5,216	12,304
3630	WC - Academic Non-Teaching	5,173	2,216	4,297	8,394

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 3600	10,957	4,786	9,513	20,698
3920	Other - Classified	105	(32)	1	-
3930	Other - Academic Non-Teaching	(38)	(5)	(57)	-
	Total 3900	67	(37)	(56)	-
	Total 3000 Series	287,558	305,977	343,893	507,140
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	6,400	6,006	3,172	14,100
	Total 4300	6,400	6,006	3,172	14,100
4540	Health Supplies	42,136	56,046	62,246	86,700
4555	Copying and Printing	1,751	1,389	4,554	5,523
4575	Software < \$200	350	-	-	-
4590	Office & Other Supplies	18,527	13,686	27,026	33,620
	Total 4500	62,763	71,121	93,827	125,843
4644	Repair Parts	-	-	-	300
	Total 4600	-	-	-	300
4710	Food	3,474	955	2,744	6,600
	Total 4700	3,474	955	2,744	6,600
	Total 4000 Series	72,637	78,082	99,742	146,843
<u>Services and Operating Expenses</u>					
5045	Postage	207	178	125	375
	Total 5000	207	178	125	375
5120	Lecturers	-	-	6,500	30,300
5130	Doctors/Nurses	61,520	36,113	28,418	103,160
5198	Professional Services	-	-	43,733	75,830
	Total 5100	61,520	36,113	78,650	209,290
5210	Mileage	-	-	27	900
5220	Conferences	5,053	3,058	6,470	14,250
	Total 5200	5,053	3,058	6,497	15,150
5310	Memberships	350	500	500	850
	Total 5300	350	500	500	850
5421	GL and Property Expense	18,562	11,487	12,332	20,697
5440	Student Insurance	62,121	62,121	62,121	65,951
	Total 5400	80,683	73,609	74,454	86,648
5510	Gas	300	300	300	300

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	4,364	4,262	3,418	5,678
5550	Laundry and Cleaning	88	-	66	100
5570	Waste Disposal	618	618	309	2,700
	Total 5500	7,770	7,580	6,493	11,178
5630	Rents and Leases	4,310	-	-	-
5644	Repairs/Repair Supplies	92	159	249	1,200
5649	Computer Software Maintenance/Lic	18,109	14,895	17,255	36,231
	Total 5600	22,511	15,054	17,504	37,431
5790	Other Legal Expense	263	113	348	925
	Total 5700	263	113	348	925
5850		-	-	105	200
5890	Outside Services and Operating Costs	20,491	23,696	42,895	52,000
5892	Bank Charges	20,068	20,469	17,451	23,500
	Total 5800	40,560	44,165	60,345	75,700
	Total 5000 Series	218,918	180,369	244,917	437,547
<u>Capital Outlay</u>					
<u>Buildings</u>					
6226	Remodel Projects	-	-	-	10,000
	Total 6200	-	-	-	10,000
<u>Equipment</u>					
6481	Equipment Addt'l \$200 to \$4,999	4,969	8,567	6,136	10,352
6482	Equipment Addt'l > \$5,000	11,621	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	11,602	1,117	8,286	18,500
	Total 6400	28,192	9,684	14,422	28,852
	Total 6000 Series	28,192	9,684	14,422	38,852
	Total Expenditures	1,589,430	1,531,393	1,730,680	2,423,987
<u>Contingency/Fund Balance</u>					
7924	Restricted	2,117,758	2,111,364	1,611,353	1,650,676
	Total 7900	2,117,758	2,111,364	1,611,353	1,650,676
	Total 7000 Series	2,117,758	2,111,364	1,611,353	1,650,676
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,707,188	\$ 3,642,757	\$ 3,342,033	\$ 4,074,663

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (305,898)
Local Income	\$ <u>74,055</u>
Total Available Funds (TAF)	\$ <u>(231,843)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 49,415
3000	Employee Benefits	17,771
4000	Books and Supplies	13,500
5000	Services and Operating Expenses	<u>6,341</u>
	Total Expenditures	87,027
7900	* Contingency / Reserves / (Deficit)	<u>(318,870)</u>
	Total Resource 1080 Including Contingency / Reserves	\$ <u>(231,843)</u>

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

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 304	\$ 614	\$ 14	\$ -
Total 1.0	<u>304</u>	<u>614</u>	<u>14</u>	<u>-</u>
2.0 Local Income				
8860 Interest Income	2	9	-	-
8872 Community Activities Program Fees	127,729	164,968	76,239	74,055
Total 2.0	<u>127,731</u>	<u>164,977</u>	<u>76,239</u>	<u>74,055</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>(236,942)</u>	<u>(287,040)</u>	<u>(284,610)</u>	<u>(305,898)</u>
Total Available Funds	<u>\$ (108,907)</u>	<u>\$ (121,448)</u>	<u>\$ (208,358)</u>	<u>\$ (231,843)</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 2,674	\$ 445	\$ (257)	\$ -
	Total 1200	2,674	445	(257)	-
	Total 1000 Series	2,674	445	(257)	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	4,719	4,753	33	-
2119	Classified Salary F/T	42,201	27,783	30,060	29,415
2139/2339	Classified Salary Hourly	7,115	-	-	-
	Total 2100	54,035	32,536	30,092	29,415
2349	Overtime	-	3,263	554	-
2399	Other Non-Teaching	49,084	70,705	43,406	20,000
	Total 2300	49,084	73,968	43,960	20,000
	Total 2000 Series	103,119	106,503	74,052	49,415
<u>Employee Benefits</u>					
3120	STRS - Classified	895	(895)	-	-
3130	STRS Other Academic Employees	555	24	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	614	14	-
	Total 3100	1,450	(257)	14	-
3220	PERS - Classified Employee	5,547	4,448	4,782	5,313
	Total 3200	5,547	4,448	4,782	5,313
3320	OASDHI - Classified Employees	2,870	2,166	1,928	1,824
3325	Medicare Classified Employees	1,486	1,532	1,078	717
3335	Medicare Non-teaching Academic	40	3	-	-
	Total 3300	4,396	3,701	3,007	2,541
3420	H&W Classified Employees	13,656	10,081	7,954	9,002
3430	H&W Non-teaching Academic	318	-	-	-
3460	OPEB Classified	192	215	150	99
3470	OPEB - Academic Non Teaching	6	-	-	-
	Total 3400	14,171	10,296	8,104	9,101
3520	SUI Classified Employees	52	53	37	25
3530	SUI Non-teaching Academic	1	-	-	-
	Total 3500	53	53	37	25
3620	Work Comp Classified Employees	1,355	526	570	791
3630	Work Comp Non-tching Academic	35	1	-	-
	Total 3600	1,390	527	570	791
3920	Othr Benefits Classified Employees	4	43	(58)	-

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3930	Othr Benefits Academic Employees	(3)	6	(6)	-
	Total 3900	-	48	(64)	-
	Total 3000 Series	27,008	18,815	16,450	17,771
<u>Books and Supplies</u>					
4320	Instructional Supplies	2,426	1,401	-	1,000
	Total 4300	2,426	1,401	-	1,000
4555	Copying and Printing	-	-	-	12,500
4590	Office/Other Supplies	706	161	302	-
	Total 4500	706	161	302	12,500
4710	Food	23	-	-	-
	Total 4700	23	-	-	-
	Total 4000 Series	3,155	1,562	302	13,500
<u>Services and Operating Expenses</u>					
5045	Postage	52	41	22	50
	Total 5000	52	41	22	50
5198	Professional Services	28,591	25,818	1,847	2,000
	Total 5100	28,591	25,818	1,847	2,000
5310	Memberships	800	-	(500)	-
	Total 5300	800	-	(500)	-
5421	GL and Property Expense	2,000	1,283	886	791
	Total 5400	2,000	1,283	886	791
5510	Natural Gas	1,100	1,100	-	-
5520	Electricity	2,405	400	-	-
5530	Water	179	-	-	-
5570	Waste Disposal	148	-	-	-
	Total 5500	3,832	1,500	-	-
5630	Rents & Leases	3,000	3,000	3,000	1,500
	Total 5600	3,000	3,000	3,000	1,500
5892	Bank Card Charges	3,903	4,194	1,738	2,000
	Total 5800	3,903	4,194	1,738	2,000
	Total 5000 Series	42,177	35,836	6,993	6,341
	Total Expenditures	178,133	163,161	97,541	87,027

Contingency/Fund Balance

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
7910	Unrestricted	(287,040)	(284,610)	(305,898)	(318,870)
	Total 7900	(287,040)	(284,610)	(305,898)	(318,870)
	Total 7000 Series	(287,040)	(284,610)	(305,898)	(318,870)
Total Resource 1080					
Expenditures/Contingency/Fund Balance		\$ (108,907)	\$ (121,448)	\$ (208,358)	\$ (231,843)

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ (500,337)
Local Income	\$ 315,000	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>590,000</u>
Total Available Funds (TAF)		<u>\$ 89,663</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 9,240
2000	Classified Salaries	111,653
3000	Employee Benefits	60,807
4000	Books and Supplies	10,000
5000	Services and Operating Expenses	<u>289,526</u>
	Total Expenditures	481,226
7900	Contingency / Reserves / (Deficit)	<u>(391,563)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 89,663</u>

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

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 5,007	\$ (4,150)	\$ 647	\$ -
Total 1.0	<u>5,007</u>	<u>(4,150)</u>	<u>647</u>	<u>-</u>
2.0 Local Income				
8820 Donations	44,492	66,500	101,960	65,000
8848 Box Office Receipts	217,656	199,303	202,355	210,000
8860 Interest Income	-	-	-	-
8890 Other Local Income	<u>32,432</u>	<u>24,536</u>	<u>39,864</u>	<u>40,000</u>
Total 2.0	<u>294,580</u>	<u>290,339</u>	<u>344,179</u>	<u>315,000</u>
3.0 Incoming Transfer				
8999 From Resource 1110	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Total 3.0	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
4.0 Beginning Balance July 1				
	<u>(806,432)</u>	<u>(717,476)</u>	<u>(638,599)</u>	<u>(500,337)</u>
Total 4.0	<u>(806,432)</u>	<u>(717,476)</u>	<u>(638,599)</u>	<u>(500,337)</u>
Total Available Funds	<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 89,663</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ -	\$ -	\$ -	\$ -
1219	Counselors/Librarians/Release Time	5,384	10,434	24,072	-
	Total 1200	5,384	10,434	24,072	-
1490	Special Assignments	4,585	-	2,644	9,240
	Total 1400	4,585	-	2,644	9,240
	Total 1000 Series	9,969	10,434	26,716	9,240
<u>Classified Salaries</u>					
2119	Classified Full Time	155,789	157,912	88,110	97,653
2129	Permanent Part-Time	-	-	-	-
2139/2339	Classified Hourly	21,054	8,274	5,098	6,000
	Total 2100	176,843	166,186	93,208	103,653
2331	Student Help Non-Instructional	1,607	1,152	1,890	3,000
2349	Classified Overtime	4,561	(545)	6,471	5,000
	Total 2300	6,167	607	8,361	8,000
	Total 2000 Series	183,010	166,793	101,569	111,653
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	6,077	1,313	3,855	1,504
3170	STRS On Behalf - Acad Non-Teach	-	(4,150)	647	-
	Total 3100	6,077	1,313	4,502	1,504
3220	PERS Classified Employee	18,414	21,928	13,950	17,638
	Total 3200	18,414	21,928	13,950	17,638
3320	OASDHI Classified Employee	9,630	9,789	5,548	6,055
3325	Medicare Classified Employee	2,553	2,414	1,375	1,503
3335	Medicare Non-teaching Academic	145	151	387	134
	Total 3300	12,328	12,355	7,310	7,692
3420	H&W Classified Employee	41,582	45,516	30,211	31,739
3430	H&W Non-teaching Academic	463	892	1,700	-
3460	OPEB. Classified Employee	458	351	195	223
3470	OPEB. Non-teaching Academic	24	22	53	18
	Total 3400	42,526	46,781	32,159	31,980
3520	SUI Classified Employee	89	84	47	54
3530	SUI Other Academic Employee	5	5	13	5
	Total 3500	94	89	60	59
3620	Work Comp Classified Employee	2,047	842	894	1,786
3630	Work Comp Non-tching Academic	119	52	267	148

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 3600	2,166	894	1,161	1,934
3920	Other Benefits Classified Employee	273	(211)	439	-
3930	Other - Academic Non-Teaching	-	-	-	-
	Total 3900	273	(211)	439	-
	Total 3000 Series	81,878	83,149	59,581	60,807
<u>Books and Supplies</u>					
4555	Copying and Printing	4,300	509	6,593	6,000
4580	Theater Supplies	16,213	3,369	4,055	4,000
4590	Office/Other Supplies	-	41	-	-
	Total 4500	20,513	3,918	10,648	10,000
	Total 4000 Series	20,513	3,918	10,648	10,000
<u>Services and Operating Expenses</u>					
5045	Postage	163	249	1,071	1,000
	Total 5000	163	249	1,071	1,000
5198	Professional Services	104,958	142,667	207,872	208,000
	Total 5100	104,958	142,667	207,872	208,000
5219	Other Travel Expense	2,557	1,568	1,041	1,500
	Total 5200	2,557	1,568	1,041	1,500
5421	GL & Property Expenses	3,647	2,127	1,539	1,934
	Total 5400	3,647	2,127	1,539	1,934
5520	Electricity	700	700	700	700
	Total 5500	700	700	700	700
5630	Rents & Leases	62,580	33,327	43,557	45,000
5632	Scenic Rentals	-	15,048	1,330	5,000
5633	Costume Rentals	12,059	21,000	12,986	14,000
5650	Transportation Contracts	369	3,650	915	2,000
	Total 5600	75,008	73,025	58,788	66,000
5740	Advertising	1,520	-	8,646	8,492
	Total 5700	1,520	-	8,646	8,492
5892	Bank Card Charges	1,707	1,833	1,892	1,900
	Total 5800	1,707	1,833	1,892	1,900
	Total 5000 Series	190,261	222,168	281,549	289,526
<u>Capital Outlay</u>					
6481	Equip \$200-4999	-	-	1,500	-

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 6400	-	-	-	-
	Total 6000 Series	-	-	1,500	-
	Total Expenditures	<u>485,630</u>	<u>486,462</u>	<u>481,563</u>	<u>481,226</u>
 <u>Contingency/Fund Balance</u>					
7910	Unrestricted	(717,476)	(642,749)	(500,336)	(391,563)
	Total 7900	<u>(717,476)</u>	<u>(642,749)</u>	<u>(500,336)</u>	<u>(391,563)</u>
	Total 7000 Series	<u>(717,476)</u>	<u>(642,749)</u>	<u>(500,336)</u>	<u>(391,563)</u>
 Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 89,663</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 693,488
Local Income	<u>1,062,300</u>
Total Available Funds (TAF)	<u>\$ 1,755,788</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200	180,045
8999	Intrafund Transfer to Resources 1000 and 1090	<u>1,523,364</u>
	Total Expenditures	1,747,009
7900	* Contingency / Reserves	<u>8,779</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,755,788</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 1,104,766	\$ 1,054,481	\$ 1,055,000	\$ 1,055,000
8860 Interest	<u>1,289</u>	<u>1,868</u>	<u>5,298</u>	<u>7,300</u>
Total 1.0	<u>1,106,055</u>	<u>1,056,349</u>	<u>1,056,925</u>	<u>1,062,300</u>
2.0 Beginning Balance July 1	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>
Total 2.0	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>
Total Available Funds	<u>\$ 1,314,373</u>	<u>\$ 1,512,845</u>	<u>\$ 1,734,266</u>	<u>\$ 1,755,788</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Services and Operating Expenses</u>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,600	43,600	43,600	43,600
<u>Interfund Transfer</u>					
7390	To Resource 3200	155,045	105,045	105,045	105,045
7390	To Resource 3300	75,000	75,000	-	75,000
	Total 7300	230,045	180,045	105,045	180,045
<u>Intrafund Transfer</u>					
8999	To Resource 1000	309,232	1,051,333	1,301,950	1,248,364
8999	To Resource 1090	275,000	275,000	275,000	275,000
	Total 8999	584,232	1,326,333	1,576,950	1,523,364
	Total Expenditures	857,877	1,549,978	1,725,595	1,747,009
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	456,496	(37,133)	8,671	8,779
	Total 7900	456,496	(37,133)	8,671	8,779
	Total 7000 Series	686,541	142,912	113,716	188,824
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,314,373	\$ 1,512,845	\$ 1,734,266	\$ 1,755,788

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	2,397
Local Income	\$	25,712	
Intrafund Transfer From Resource 1000		<u>215,829</u>	
Total Income			<u>241,541</u>
Total Available Funds (TAF)		\$	<u>243,938</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	110,057
3000	Employee Benefits		66,489
4000	Books and Supplies		4,910
5000	Services and Operating Expenses		<u>50,282</u>
	Total Expenditures		231,738
7900	* Contingency / Reserves		<u>12,200</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>243,938</u>

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

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8860 Interest	\$ 408	\$ 370	\$ 1,075	\$ 712
8890 City of Riverside	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total 1.0	<u>25,408</u>	<u>25,370</u>	<u>26,075</u>	<u>25,712</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	<u>149,847</u>	<u>105,854</u>	<u>112,337</u>	<u>215,829</u>
Total 2.0	<u>149,847</u>	<u>105,854</u>	<u>112,337</u>	<u>215,829</u>
3.0 Beginning Balance July 1	<u>5,468</u>	<u>13,134</u>	<u>13,135</u>	<u>2,397</u>
Total 3.0	<u>5,468</u>	<u>13,134</u>	<u>13,135</u>	<u>2,397</u>
Total Available Funds	<u>\$ 180,723</u>	<u>\$ 144,358</u>	<u>\$ 151,546</u>	<u>\$ 243,938</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 57,746	\$ -	\$ 55,538	\$ 108,057
2119	Classified Full Time	-	-	-	-
	Total 2100	57,746	-	55,538	108,057
2331	Student Help Non-Instructional	-	1,051	1,311	2,000
	TOTAL 2300	-	1,051	1,311	2,000
	Total 2000 Series	57,746	1,051	56,849	110,057
<u>Employee Benefits</u>					
3220	PERS	6,838	-	8,626	19,517
	Total 3200	6,838	-	8,626	19,517
3320	OASDHI Classified Employee	3,618	-	3,436	6,700
3325	Medicare Classified Employee	846	-	804	1,567
	Total 3300	4,464	-	4,240	8,267
3420	H&W	22,271	-	25,416	36,670
3460	OPEB, Classified Employee	134	2	114	220
	Total 3400	22,405	2	25,530	36,890
3520	SUI Classified Employee	29	-	28	54
	Total 3500	29	-	28	54
3620	Work Comp - Academic Non-Teaching	720	5	568	1,761
3630	Work Comp Non-tching Academic	-	-	-	-
	Total 3600	720	5	568	1,761
3920	Other Benefits	(59)	-	-	-
	Total 3900	(59)	-	-	-
	Total 3000 Series	34,397	7	38,991	66,489
<u>Books and Supplies</u>					
4230	Reference Books	53	1,798	406	1,798
	Total 4200	53	1,798	406	1,798
4555	Copying and Printing	155	70	76	200
4591	Purchases/Cost Goods Sold	-	-	-	-
	Total 4500	1,108	(302)	4,886	3,112
4690	Transportation Supplies	1	-	-	-
	Total 4600	1	-	-	-
	Total 4000 Series	1,161	1,495	5,292	4,910
<u>Services and Operating Expenses</u>					

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

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Audited	Final Budget
		Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Proposal 2018-2019
5198	Professional Services	26,380	89,430	3,288	4,100
	Total 5100	26,380	89,430	3,288	4,100
5220	Conference Attendance	-	-	2,584	2,500
	Total 5200	-	-	2,584	2,500
5310	Memberships	-	150	437	150
	Total 5300	-	150	437	150
5421	GL & Property Expenses	1,091	13	682	1,761
	Total 5400	1,091	13	682	1,761
5510	Natural Gas	8	364	275	500
5520	Electricity	39,388	30,622	32,103	32,000
5530	Water	1,453	895	1,266	1,500
5541	Cellular Telephone	-	897	-	750
	Total 5500	40,849	32,778	33,644	34,750
5630	Rents & Leases	-	100	-	200
5644	Repairs	2,901	6,040	5,888	6,101
	Total 5600	2,901	6,140	5,888	6,301
5890	Other Services	885	(48)	720	720
	Total 5800	885	(48)	720	720
	Total 5000 Series	72,106	128,463	47,242	50,282
Capital Outlay					
6481	Equip Add'l < \$5000	2,178	208	775	-
	Total 6400	2,178	208	775	-
	Total 6000 Series	2,178	208	775	-
	Total Expenditures	167,589	131,224	149,149	231,738
Contingency/Fund Balance					
7910	Unrestricted	13,134	13,135	2,396	12,200
	Total 7900	13,134	13,135	2,396	12,200
	Total 7000 Series	13,134	13,135	2,396	12,200
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 180,723	\$ 144,358	\$ 151,546	\$ 243,938

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (155,919)
Local Income	<u>419,803</u>
Total Available Income (TAF)	<u>\$ 263,884</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 180,576
3000	Employee Benefits	96,185
4000	Books and Supplies	27,700
5000	Services and Operating Expenses	217,246
6000	Capital Outlay	<u>9,300</u>
	Total Expenditures	531,007
7900	* Contingency / Reserves	<u>(267,123)</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 263,884</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income					
8690	STRS On Behalf	\$ 3,075	\$ (716)	\$ 703	\$ -
	Total 1.0	<u>3,075</u>	<u>(716)</u>	<u>703</u>	<u>-</u>
2.0 Local Income					
8831	B/E Aeospace (Teklam) SPP 426	-	3,000	-	-
8831	California Family Life Center SPP 462	3,588	7,024	-	-
8831	City of Rvrsd Human Resrc SPP 484	22,500	3,550	13,163	6,550
8831	Elsinore Valley Muni Water District SPP 424	-	8,800	-	-
8831	ETP - Core SPP 427	-	10,220	215,703	313,253
8831	ETP - Core SPP 449	-	15,350	-	-
8831	ETP - Core SPP 463	354,092	537,250	-	-
8831	ETP - Core SPP 469	(103,665)	-	-	-
8831	International Rectifier SPP 477	51,873	-	-	-
8831	Pacific Coachworks SPP 424	3,200	-	-	-
8831	Riverside County Transportation SPP 458	1,800	-	-	-
8831	San Bernardino CCD SPP 422	-	53,900	(15,953)	-
8831	US Continental Marketing SPP 425	-	10,000	-	-
8831	Estimated Future Contracts SPP 481	-	-	-	100,000
	Total 2.0	<u>333,388</u>	<u>649,094</u>	<u>212,912</u>	<u>419,803</u>
3.0 Beginning Balance July 1					
		419,187	167,047	69,280	(155,919)
	Total 3.0	<u>419,187</u>	<u>167,047</u>	<u>69,280</u>	<u>(155,919)</u>
Total Available Funds		<u>\$ 755,650</u>	<u>\$ 815,425</u>	<u>\$ 282,895</u>	<u>\$ 263,884</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ 7,739	\$ -	\$ -	\$ -
1331	Part-Time Teaching Summer	4,194	-	-	-
1333	Part-Time Teaching Spring	6,291	-	-	-
	Total 1300	18,224	-	-	-
1490	Academic Special Project	9,137	-	-	-
	Total 1400	9,137	-	-	-
	Total 1000 Series	27,361	-	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	89,659	90,298	72,167	114,972
2119	Full Time Regular	57,984	60,895	82,725	65,604
	Total 2100	147,643	151,193	154,892	180,576
	Total 2000 Series	147,643	151,193	154,892	180,576
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	5,030	-	-	-
3130	STRS - Academic Non-Teaching	987	-	-	-
3150	STRS On Behalf - Teachers & Aides	-	(1,507)	467	-
3170	STRS On Behalf - Acad Non-Teaching	-	791	236	-
	Total 3100	6,018	(716)	703	-
3220	PERS Classified	17,718	21,212	22,729	32,616
	Total 3200	17,718	21,212	22,729	32,616
3315	Medicare - Teachers & Aides	264	-	-	-
3320	OASDHI Classified	9,275	9,464	9,068	11,196
3325	Medicare Classified	2,169	2,213	2,121	2,618
3335	Medicare - Academic Non-Teaching	132	-	-	-
	Total 3300	11,841	11,678	11,189	13,814
3420	H&W Classified	44,663	43,915	37,893	46,415
3450	OPEB - Teachers & Aides	48	-	-	-
3460	OPEB Classified	374	318	293	361
3470	OPEB - Academic Non Teaching	23	-	-	-
	Total 3400	45,108	44,234	38,186	46,776
3510	SUI - Teachers & Aides	9	-	-	-
3520	SUI Classified	75	76	73	90
3530	SUI - Academic Non-Teaching	5	-	-	-
	Total 3500	88	76	73	90
3610	WC - Teachers & Aides	203	-	-	-
3620	Work Comp Classified	1,746	764	1,408	2,889

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3630	WC - Academic Non-Teaching	103	-	-	-
	Total 3600	2,052	764	1,408	2,889
3920/30	Other Benefits	(214)	(132)	769	-
	Total 3900	(214)	(132)	769	-
	Total 3000 Series	82,611	77,116	75,056	96,185
<u>Books and Supplies</u>					
4320	Instructional Supplies	808	138	-	-
	Total 4300	808	138	-	-
4555	Copying and Printing	-	2	6	-
4590	Other Supplies	931	420	416	700
4599	Cont Ed Instr Suppl	1,802	551	1,094	27,000
	Total 4500	2,733	973	1,516	27,700
4710	Food	53	92	-	-
	Total 4700	53	92	-	-
	Total 4000 Series	3,593	1,203	1,516	27,700
<u>Services and Operating Expenses</u>					
5045	Postage	32	-	3	110
	Total 5000	32	-	3	110
5110	Consultants	5,927	48,795	12,000	-
5197	Grant/Contract Sub Agreement	261,942	398,333	149,122	106,072
	Total 5100	267,869	447,128	161,122	106,072
5210	Mileage	3,715	6	1,652	1,300
5211	Meeting Expense	563	-	96	-
5220	Conference Attendance	472	595	2,003	3,000
	Total 5200	4,750	601	3,751	4,300
5421	GL & Property Expenses	3,308	1,814	1,859	2,889
	Total 5400	3,308	1,814	1,859	2,889
5520	Electricity	2,508	-	-	-
5530	Water	224	-	-	-
5541	Cellular Telephone	1,187	850	1,427	1,600
5570	Waste Disposal	185	-	-	-
	Total 5500	4,104	850	1,427	1,600
5790	Licenses, Permits, and Other Fees	527	70	54	-
	Total 5700	527	70	54	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5890	Outside Services and Operating Costs	41,573	66,170	35,128	102,275
	Total 5800	41,573	66,170	35,128	102,275
	Total 5000 Series	322,162	516,633	203,342	217,246
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	-	419	500
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	3,590	8,800
	Total 6400	-	-	4,009	9,300
	Total 6000 Series	-	-	4,009	9,300
	Total Expenditures	583,370	746,145	438,814	531,007
<u>Intrafund Transfer</u>					
8999	To Resource 1000	5,232	-	-	-
	Total 8999	5,232	-	-	-
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	167,047	69,280	(155,919)	(267,123)
	Total 7900	167,047	69,280	(155,919)	(267,123)
Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 755,650	\$ 815,425	\$ 282,895	\$ 263,884

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 7,303,515
Local Income	<u>2,524,000</u>
Total Available Income (TAF)	<u>\$ 9,827,515</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 420,425
6000	Capital Outlay	<u>7,746,968</u>
	Total Expenditures	8,168,893
7900	* Contingency / Reserves	<u>1,658,622</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 9,827,515</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8850 Rents & Leases	\$ 5,938	\$ -	\$ -	\$ -
8860 Interest	38,690	55,789	129,593	128,800
8890 Redevelopment Agency Pass-Thru	1,855,556	2,129,414	2,395,259	2,395,200
Total 1.0	<u>1,900,184</u>	<u>2,185,202</u>	<u>2,524,852</u>	<u>2,524,000</u>
2.0 Beginning Balance July 1				
	9,478,952	4,687,326	5,856,361	7,303,515
Total 2.0	<u>9,478,952</u>	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,303,515</u>
Total Available Funds	<u>\$ 11,379,136</u>	<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 9,827,515</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ -	\$ -	\$ 9,643	\$ 1,500
	Total 4500	<u>-</u>	<u>-</u>	<u>9,643</u>	<u>1,500</u>
	Total 4000 Series	<u>-</u>	<u>-</u>	<u>9,643</u>	<u>1,500</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	78,402	81,000	103,950	154,960
5198	Professional Services	<u>68,765</u>	<u>57,289</u>	<u>40,875</u>	<u>12,718</u>
	Total 5100	<u>147,167</u>	<u>138,289</u>	<u>144,825</u>	<u>167,678</u>
5450	Claims Expense	-	-	50,000	
5510	Natural Gas	6,727	-	-	-
5520	Electricity	42,822	-	1,879	200
5530	Water	436	-	-	-
5540	Telephone	125,236	30,552	201,425	208,600
5541	Cellular Telephone	7,486	-	3,716	3,720
5570	Waste Disposal	<u>2,722</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 5500	<u>185,429</u>	<u>30,552</u>	<u>207,020</u>	<u>212,520</u>
5644	Repairs	-	2,000	4,915	6,500
5649	Computer Software Maintenance/Lic	<u>65,531</u>	<u>174,313</u>	<u>43,387</u>	<u>9,234</u>
	Total 5600	<u>65,531</u>	<u>176,313</u>	<u>48,302</u>	<u>15,734</u>
5740	Advertising	-	-	934	-
	Total 5700	<u>-</u>	<u>-</u>	<u>934</u>	<u>-</u>
5890	Other Services	<u>1,259</u>	<u>2,976</u>	<u>31,337</u>	<u>24,493</u>
	Total 5800	<u>1,259</u>	<u>2,976</u>	<u>31,337</u>	<u>24,493</u>
	Total 5000 Series	<u>399,386</u>	<u>348,129</u>	<u>431,484</u>	<u>420,425</u>
<u>Capital Outlay</u>					
<u>Buildings</u>					
6126	Construction Contract	-	-	-	11,020
6127	Fixtures/Fixed Equipment	-	-	27,163	-
6211	Advertising & Legal	1,193	-	-	-
6216	Construction	5,885,426	14,478	-	-
6218	Inspection	-	4,018	-	11,670
6219	Other	132,475	38,076	-	-
6222	Engineering	-	-	-	5,850
6223	Architect's Fees	-	-	-	9,520
6224	Testing	-	-	(850)	15,867
6226	Remodel	39,400	17,827	10,356	13,967
6227	Fixtures/Fixed Equipment	-	63,457	17,385	7,575
6229	Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,422</u>
	Total 6200	<u>6,058,493</u>	<u>137,856</u>	<u>26,890</u>	<u>117,891</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Equipment					
6481	Equip Add'l <\$5000	17,748	1,529	44,947	7,024,648
6482	Equip Add'l >\$5000	17,607	61,427	63,432	39,244
6485	Computer Equip Add'l <\$4999	39,449	58,394	328,648	26,742
6486	Computer Equip Add'l >5000	159,127	408,832	94,497	538,443
	Total 6400	<u>233,931</u>	<u>530,182</u>	<u>531,524</u>	<u>7,629,077</u>
	Total 6000 Series	<u>6,292,424</u>	<u>668,038</u>	<u>558,415</u>	<u>7,746,968</u>
	Total Expenditures	<u>6,691,810</u>	<u>1,016,167</u>	<u>999,542</u>	<u>8,168,893</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	4,687,326	5,856,361	7,381,671	1,658,622
	Total 7900	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,381,671</u>	<u>1,658,622</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 11,379,136</u>	<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 9,827,515</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income		\$	21,441,483
State Income			89,127,310
Local Income			2,862,006
Intrafund Transfers			<u>3,754,208</u>
Total Income			<u>117,185,007</u>
Total Available Funds (TAF)		\$	<u>117,185,007</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,771,214
2000	Classified Salaries		16,938,315
3000	Employee Benefits		10,974,835
4000	Books and Supplies		13,772,565
5000	Services and Operating Expenses		41,072,053
6000	Capital Outlay		17,191,331
7500	Scholarships		935,600
7600	Student Grants / Bus Passes		<u>7,529,094</u>
	Total Expenditures		117,185,007
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 117,185,007</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8120 Upward Bound TRIO Riverside SPP 038	\$ 284,659	\$ 298,933	\$ 80,135	\$ -
8120 Upward Bound TRIO - Patriot HS SPP 041	-	-	99,157	362,915
8120 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	-	-	171,939	375,570
8120 Student Support Services Project SPP 064	91,239	303,554	226,636	277,235
8120 Disabled Student Support Services Program SPP 065	129,363	241,050	189,959	337,993
8120 Veterans Student Support Services Project SPP 066	93,571	263,475	214,496	327,122
8190 Americorps Student Ambassador Program SPP 089	-	-	11,321	16,859
8190 Foster and Kinship Care SPP 098	58,929	25,038	72,636	50,134
8120 Here to Career SPP 103	-	10,960	74,163	88,535
8120 SSS Trio - Moreno Valley 10/15 SPP 104	32,340	-	-	-
8120 SSS Rise - Norco 10/15 SPP 105	40,429	-	-	-
8120 SSS Trio - Riverside 10/15 SPP 106	40,209	-	-	-
8190 Tri-Tech Small Bus Development SPP 108	195,526	144,474	-	-
8190 Tri-Tech Small Bus Development SPP 109	162,592	236,838	82,558	-
8120 Title V - HIS - BCTC - Corrections Scenario SPP 119	9,860	131,409	148,096	1,810,635
8190 Tri-Tech Small Bus Development 2015 C/O SPP 128	31,941	10,000	-	-
8190 Tri-Tech Small Bus Development SPP 131	145,989	254,050	162,883	121,608
8120 Title V - Accelerating Pathways SPP 132	139,249	644,562	627,722	688,467
8120 Upward Bound Corona HS SPP 135	-	-	211,129	316,745
8190 Procurement Assistance SPP 145	143,327	130,102	156,578	143,332
8190 Procurement Assistance SPP 147	136,046	153,641	128,519	299,910
8120 Title V Norco Campus 09/14 SPP 156	6,835	-	-	-
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	102,198	42,530	42,387	113,813
8190 Norco College Apprenticeship Program SPP 175	-	-	-	199,999
8190 Workability Grant SPP 183	235,716	183,001	219,146	290,060
8120 Upward Bound - Centennial H.S. 17/22 SPP 188	-	-	291,437	350,302
8120 Title V Moreno Valley Campus 09/14 SPP 194	100,680	-	-	-
8120 Title V HSI Coop Program Norco CSUSB SPP 195	118,544	-	-	-
8120 Title V HSI Pathways to Excellence SPP 196	661,506	181,684	-	-
8120 Title V HSI Stem and Articulation Programs SPP 199	494,154	140,467	126,329	-
8190 California State Trade Export Program SPP 209	111,726	81,715	48,848	121,945
8190 California State Trade Export Program SPP 217	-	137,818	107,862	-
8120 STEM Engineering Pathways SPP 225	-	315,088	1,064,570	2,220,342
8190 ECS Consortium Grant SPP 230	24,338	24,275	24,371	24,375
8190 Agents of Change for a Healthier Tomorrow SPP 237	-	16,074	16,322	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	47,911	-	-	-
8120 Upward Bound TRIO - MVC SPP 243	-	-	68,806	446,194
8190 National Center for Supply Chain Automation SPP 271	-	468,740	625,771	2,761,242
8120 Upward Bound - Norte Vista High School SPP 272	-	7,246	259,456	550,626
8120 Upward Bound Math and Science- MVUSD SPP 273	-	-	165,980	361,896
8120 Upward Bound - Vista Del Lago SPP 283	271,702	287,082	62,229	-
8120 Upward Bound - AUSD SPP 284	270,697	232,435	-	-
8120 Upward Bound - Centennial SPP 285	351,313	298,997	49,230	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8120	Upward Bound - Corona SPP 286	286,502	245,816	40,825	-
8190	Riverside Urban Area Security Initiative SPP 289	1,672	-	-	-
8190	College Connection II SPP 291	73,184	-	-	112,500
8120	SSS RISE - Norco 15/20 SPP 297	164,876	215,313	220,170	310,771
8150	FWS Off Campus SPP 300	178,577	138,358	151,342	151,000
8150	FWS Off Campus America Reads SPP 301	39,073	22,861	47,029	-
8150	FWS Off Campus America Counts SPP 302	22,294	23,435	37,667	-
8150	FWS Off Campus Literacy SPP 303	3,318	1,575	1,069	-
8150	FWS On Campus SPP 304	778,014	782,938	853,936	1,129,000
8150	FWS On Campus CalWORKs (25%) SPP 305	58,344	57,367	45,789	-
8150	FWS On Campus CalWORKs (75%) SPP 306	-	-	4,507	-
8150	FWS Off Campus Com Svc CalWORKs (75%)SPP 307	5,823	4,708	2,019	-
8190	GP-Impact: Geoscientist Development SPP 320	-	8,865	19,145	38,921
8190	NSF Supply Chain Technology Education SPP 323	667,443	96,388	-	-
8120	Project Technology Access Program SPP 324	782,107	222,981	-	-
8190	NSF Building Capacity SPP 328	-	-	-	1,499,506
8190	Trade Adj Assistance CC & Career Training SPP 334	513,106	599,290	962,093	105,492
8190	Federal and State Technology (FAST) SPP 336	-	64,615	42,605	-
8120	Student Support Services TRIO - Norco 15/20 SPP 339	182,956	175,168	282,764	317,225
8120	Talent Search Program Mo Val 16/21 SPP 342	-	128,901	210,926	386,173
8140	TANF 50% SPP 366	188,917	201,011	190,552	206,666
8170	VTEA SPP 370	1,025,267	1,075,680	1,061,854	1,129,616
8170	CTE Transitions SPP 371	100,314	114,933	69,767	124,131
8190	Flying with Swallows SPP 376	42,760	76,067	77,676	53,496
8170	VTEA Title IIA State Leadrshp SPP 377	218,649	210,657	219,025	220,000
8190	The Information Assurance Auditing Project SPP 385	-	104,962	60,126	34,829
8190	Bulletproof Vest Partnership SPP 386	1,782	3,162	2,073	2,506
8120	STEM Project- MVC SPP 392	-	81,686	583,247	2,930,334
8190	Career Vision SPP 399	-	-	-	24,562
8160	Veterans Education SPP 730	9,996	6,613	4,854	6,901
Total 1.0		9,877,561	9,928,589	11,021,729	21,441,483
<u>2.0 State Income</u>					
8652	CALSTRS On-Behalf Payments 13/14	246,594	230,878	374,332	-
8659	Moreno Valley College's Cyber Camp SPP 009	-	-	3,408	-
8627	EOPS Special Project Set-Aside- #C16-0042 SPP 013	-	240,817	121,798	900,000
8629	SSSP Special Project Set-Aside- #C16-0043	-	254,114	5,134,910	4,337,665
8627	EOPS Set -Aside Agreement -#C17-0042 SPP 015	-	-	258,658	191,342
8659	Alliance for Allied Health Professionals SPP 019	-	-	17	-
8659	Basic Skills ESL 15/16 SPP 021	100,325	375,508	-	-
8659	Basic Skills ESL 14/15 SPP 022	365,475	-	-	-
8659	Basic Skills ESL 18/19 SPP 024	-	-	-	1,359,220
8659	Basic Skills ESL 17/18 SPP 023	-	-	181,408	1,177,812
8659	Basic Skills ESL 10/11 SPP 025	-	89,067	366,453	-
8658	Proposition 39 Clean Energy Grant SPP 031	66,833	113,880	5,449	194,551

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659 Veterans Resource Center SPP 032	-	-	23,465	270,133
8659 Hunger Free Campus SPP 035	-	-	26,047	35,761
8627 GO-BIZ Grant SPP 036	24,392	59,596	-	-
8659 Nextup (CAFYES) SPP 045	-	-	-	3,001,020
8620 One-Time Emergency Aid for Dreamer Students SPP 048	-	-	167,925	-
8659 California College Promise (AB 19) SPP 051	-	-	-	1,083,546
8659 Campus Safety and Sexual Assault SPP 053	-	-	-	64,937
8627 JFK Middle College HS Counseling SPP 054	-	-	16,871	23,129
8659 Enrollment Growth for ADN-RN 13/14 SPP 055	-	382,000	-	379,725
8659 Enrollment Growth for AND-RN 15/16 SPP 059	406,187	-	382,000	-
8622 EOPS SPP 060	1,960,413	1,858,778	1,878,244	1,996,770
8629 CARE SPP 061	226,649	232,697	245,904	262,420
8627 EOPS/Special Project Set-Aside SPP 062	73,017	34,268	-	-
8627 SSSP Special Project Set-Aside SPP 063	210,762	260,551	-	-
8659 SFAA - Capacity SPP 067	917,631	939,442	982,707	1,019,698
8659 SFAA - Implementation SPP 068	39,911	-	-	-
8659 SFAA - Base SPP 069	445,187	463,219	466,241	484,559
8659 Guided Pathways SPP 074	-	-	4,453	2,032,814
8629 Instr/Library Equip Block Grant SPP 075	1,150,709	1,173,489	872,346	426,182
8659 Student Success and Support Program SPP 080	5,598,900	6,496,017	6,906,997	7,169,382
8659 Student Equity SPP 081	2,922,370	3,952,504	3,692,074	5,133,554
8659 Staff Development Academic SPP 086	-	-	-	2,331
8659 Staff Development District-Wide SPP 087	-	-	-	457
8659 AB 86 Adult Education Consortium SPP 092	184,118	-	-	-
8627 Puente Project SPP 095	1,500	-	-	-
8659 Foster & Kinship Care Educ SPP 098	74,114	99,238	52,816	52,180
8627 SFAP - Fiscal Coordination SPP 099	14,244	375,164	95,393	-
8659 Foster Parent Pre-Training SPP 102	-	7,524	187,936	274,296
8659 Middle College High School - Norco SPP 118	74,646	24,354	97,676	-
8627 CCC Maker Implementation SPP 120	-	-	90,000	110,000
8659 Middle College HS (Norco) SPP 121	42,425	109,000	-	100,000
8659 Comm Colleges Basic Skills & St Outcomes SPP 133	-	748,943	1,017,426	2,577,177
8629 Community College Completion Grant SPP 137	-	-	393,500	-
8627 GO-BIZ 15/16 SPP 139	78,000	-	-	-
8659 Financial Aid Technology SPP 141	-	-	-	412,124
8627 College Connection SPP 157	-	65,799	-	-
8659 CTE Pathways SPP 165	-	69,652	30,348	-
8627 Innovation in Higher Ed. Planning SPP 166	-	-	77,574	869,354
8629 Student Success Completion SPP 168	-	-	-	2,980,237
8659 Faculty/Staff Diversity SPP 170	11,953	(3,100)	18,495	87,787
8659 Adult Ed Program Data Block Grant SPP 172	-	6,579	18,755	26,112
8659 California Apprenticeship Initiative SPP 174	-	73,087	119,901	649,379
8627 Growing Inland Achievement SPP 176	-	-	-	8,000
8621 DSP&S SPP 180	2,904,187	2,997,693	3,112,910	2,899,486

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659 Active Minds/Mental Health Education SPP 185	1,225	-	-	-
8627 Veteran's Resource Center SPP 190	-	-	79,913	1,920,087
8627 Early Childhood Education Center SPP 191	-	-	-	5,000,000
8659 Sector Navigator: Global Trade & Logistics SPP 197	-	372,500	-	-
8659 Deputy Sector Navigator: Global Trd & Logsts SPP 198	152,755	200,000	-	-
8659 Sector Navigator: Global Trade & Logistics SPP 201	341,600	-	355,350	-
8659 Sector Navigator: Global Trade & Logistics SPP 202	266,537	33,463	182,043	87,957
8627 Markerspace Start-Up SPP 210	-	9,618	4,522	-
8627 First 5 Riverside Access & Quality Initiative SPP 228	148,830	-	-	-
8627 Student Health and Wellness SPP 235	-	-	5,000	-
8659 Mental Health Services SPP 236	-	-	1,703	243,297
8659 Song Brown OSHPD - PA Program SPP 244	66,929	-	-	-
8659 Song Brown Registered Nursing - 14/16 SPP 254	110,297	-	-	-
8659 Song Brwon Registered Nursing - 18/20 SPP 255	-	-	-	200,000
8659 Song Brown RN Special Project SPP 258	22,933	-	41,012	153,886
8659 Song Brwon RN Special Project 18/20 SPP 262	-	-	-	123,134
8659 Song Brown Registered Nursing 17/19 SPP 265	-	-	95,963	104,037
8699 Upward Bound - Vista Del Lago SPP 283	4,619	-	-	-
8627 Upward Bound - AUSD SPP 284	1,906	-	-	-
8627 Upward Bound - Centennial High School SPP 285	2,059	-	-	-
8627 Upward Bound - Corona High School SPP 286	1,639	-	-	-
8659 Song Brown RN Ed Capitation SPP 317	91,141	108,859	-	-
8659 Song Brown RN Ed Special Programs SPP 318	52,098	72,902	-	-
8659 Foster Parent Pre-Training SPP 325	114,505	111,905	-	-
8627 SFAA - Fiscal Coordination 14/16 SPP 326	(51,502)	(95,272)	-	-
8627 St Financial Assist Program - Fiscal Coord SPP 332	(460,530)	-	-	-
8659 Trade Adjustment Assistance SPP 334	-	-	56,689	-
8659 Commercial Sexual Exploitation of Children SPP 338	1,640	5,009	11,273	12,350
8627 California Career Pathways Trust SPP 340	2,920,822	3,058,247	3,878,979	2,976,731
8659 Strong Workforce Program Local 16/17	-	254,435	1,598,183	1,064,107
8659 Strong Workforce Program Regional 16/17	-	1,030,046	2,233,911	4,439,600
8659 Strong Workforce Program Local 17/18	-	-	-	3,644,099
8659 Strong Workforce Program Regional 17/18	-	-	189,331	8,896,388
8659 Strong Workforce Program Local 18/19	-	-	-	3,608,467
8659 Strong Workforce Program Regional 18/19	-	-	-	9,085,719
8627 CCC Student Mental Health SPP 355	3,498	-	-	-
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	35,904	(1,168)	90,688	9,312
8626 Cal Works Comm Clg Set-Aside Prog SPP 360	27,341	43,172	28,577	-
8659 Song Brown RN Special Programs 17/18 SPP 362	-	63,377	55,874	5,749
8659 Song Brown Health Care Workforce Training SPP 363	-	99,595	100,405	-
8626 CalWorks SPP 367	893,093	1,088,609	1,127,932	1,167,701
8627 Career Technical Ed Enhancement Fund SPP 369	2,631,843	102,037	-	-
8659 CTE Data Unlocked Initiative SPP 374	-	78,317	71,683	100,000
8659 Song Brown OSHPD - PA Program SPP 378	23,261	-	-	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659	AB 86 Adult Ed. Block Grant SPP 382	-	-	-	540,527
8629	Full Time Student Success SPP 383	842,400	1,253,130	1,787,743	-
8659	AB 86 Adult Education Block Grant SPP 387	26,208	376,813	137,506	540,527
8659	AB 86 Adult Education Block Grant 16/17 SPP 388	-	6,701	506,914	26,913
8681	Lottery SPP 735	1,080,217	1,134,734	1,771,052	2,583,582
Total 2.0		27,493,807	31,137,788	41,836,683	89,127,310

3.0 Local Income

8890	United Way-UBM&S STEM U Late Your Mind SPP 010	9,897	148	6,323	973
8820	Created Equal America's Cvl Rights Struggle SPP 012	-	-	1,200	-
8890	Alliance for Allied Health Professionals SPP 019	9,494	-	-	-
8890	CARES Plus SPP 030	14,791	-	-	-
8890	Cashcourse Reimbursement Program SPP 047	768	-	-	-
8820	Non-Traditional Employment for Women SPP 083	14,658	16,000	6,389	1,611
8890	Tri-Tech SBDC Cash Match SPP 110/132	81,218	61,436	-	-
8890	Tri-Tech SBDC Cash Match (odd yrs) SPP 112	65,547	60,547	41,988	-
8890	Middle College High School Val Verde USD SPP 124	54,878	56,530	80,492	115,199
8820	Middle College High School SPP 125	76,110	79,592	76,514	115,095
8820	Nuview Union School District ECHS SPP 126	160,693	188,661	228,289	150,000
8890	City of Moreno Valley SPP 127	-	-	-	47,500
8890	Tri-Tech SBDC Seminars SPP 129	5,366	1,056	114	-
8890	CACT Seminars SPP 134	2,169	969	220	19,936
8890	PAC Income Account - Even Year SPP 146	4,645	4,827	3,869	4,000
8820	The California Wellness Foundation SPP 160	-	10,052	37,365	190,935
8820	Foster Youth Support Services SPP 161	67,462	67,102	53,216	47,799
8820	Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	Innovation in Higher Ed. Planning Grant SPP 163	-	30,000	-	-
8820	Completion Initiative Planning Grant SPP 164	-	905	99,004	-
8890	DSP&S - P2 Recalc SPP 180	969	6,649	11,014	-
8820	Cycling Savvy - WRCOG SPP 216	-	5,235	-	-
8890	California State Trade Export Program SPP 217	-	-	854	-
8890	Sector Navigator Program Income SPP 221	10,924	3,702	-	2,224
8890	CA Step Program Income SPP 222	-	-	1,106	1,294
8820	Firehouse Subs Public Safety Foundation SPP 227	-	-	6,061	-
8820	Kaiser Permanente MVC Dental Hygiene SPP 269	19,220	1,074	955	-
8890	City of Corona 5K SPP 277	-	-	5,000	-
8820	College Connection II SPP 291	-	-	72,271	-
8890	Upward Bound Math and Science - MVUSD SPP 293	30,000	30,000	30,000	30,000
8890	4Faculty Web Services SPP 312	-	-	-	8,437
8820	Student Health Wellness Center SPP 316	6,242	-	-	-
8820	Foster Youth Advocacy Program SPP 331	-	1,989	(145)	2,633
8820	Foster Youth Stuart Grant SPP 335	10,866	17,402	29,303	-
8890	Federal and State Tech (FAST) Cash Match SPP 337	12,005	15,695	2,500	-
8820	Completion Counts - CLIP SPP 352	5,389	9,538	209	4,409

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8820 Seeking Safety Program Tay & Adult SPP 361	71,472	73,155	37,736	107,673
8890 Gateway to College Charter School SPP 364	229,668	228,920	241,934	250,000
8820 Leadership Academy Program SPP 384	-	-	-	4,250
8890 Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8890 Gates Lea Implementation Network (RCEC)	-	51,475	48,526	-
8880 Int'l Student Capital Outlay Surcharge - SPP 709	344,639	63,809	679,932	1,751,598
Total 3.0	<u>1,309,092</u>	<u>1,086,470</u>	<u>1,802,239</u>	<u>2,862,006</u>

4.0 Intrafund Transfers In (Out)

From (To) Resource 1000:				
8999 DSP&S Match/Over SPP 180	590,024	634,157	653,504	665,157
8999 Fed Work Study SPP 300	58,007	44,095	49,174	50,207
8999 FWS Off Campus 100% Amer Reads SPP 301	389	108	435	-
8999 FWS Off Campus 100% Amer Counts SPP 302	204	112	358	-
8999 FWS Off Campus Literacy SPP 303	32	7	10	-
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	252,997	249,540	277,581	375,392
8999 FWS On Campus CalWORKs (25%) SPP 305	570	273	398	-
8999 FWS On Campus CalWORKs (75%) SPP 306	-	-	43	-
8999 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	52	22	19	-
8999 SFAP - Fiscal Coordination SPP 326	474,629	14,341	-	-
8999 SFAP - Fiscal Coordination SPP 332	460,530	-	-	-
8999 College Promise Program	-	-	857,118	2,658,610
8999 Veterans Education SPP 730	2,493	3,884	5,800	4,842
Total 4.0	<u>1,839,926</u>	<u>946,538</u>	<u>1,844,439</u>	<u>3,754,208</u>

Total Available Funds	<u>\$ 40,520,387</u>	<u>\$ 43,099,384</u>	<u>\$ 56,505,090</u>	<u>\$ 117,185,007</u>
------------------------------	-----------------------------	-----------------------------	-----------------------------	------------------------------

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 299,922	\$ 204,259	\$ 229,474	\$ 529,640
1170	Instructional Release Time	53,925	56,048	58,779	67,761
	Total 1100	353,846	260,307	288,253	597,401
1218	Regular Full Time Administrator	886,454	1,092,357	1,288,382	1,732,770
1219	Counselors/Librarians/Release Time	2,114,820	2,733,663	3,281,374	4,278,698
	Total 1200	3,001,274	3,826,020	4,569,756	6,011,468
1330	Part-Time Teaching Fall	10,644	-	-	9,844
1331	Part-Time Teaching Summer (Odd years)	3,434	-	-	-
1333	Part-Time Teaching Spring	8,686	5,499	-	47,883
1335	Regular - Overload Fall	3,510	4,741	5,159	-
1336	Regular - Overload Summer (Even years)	-	952	-	-
1337	Regular - Overload Winter	-	1,904	1,983	-
1338	Regular - Overload Spring	1,858	7,657	3,040	-
1339	Regular - Overload Summer (Odd years)	9,195	-	3,026	1,044
1360	Other - Substitute Teaching	2,703	3,495	701	1,096
	Total 1300	40,030	24,249	13,909	59,867
1439	Part-Time Non-Instructional	2,015,752	2,227,129	2,205,046	1,032,853
1469	Substitute Non-Instructional	110	3,535	15,080	8,422
1490	Special Assignments	300,202	318,426	451,169	1,061,203
	Total 1400	2,316,064	2,549,089	2,671,294	2,102,478
	Total 1000 Series	5,711,215	6,659,665	7,543,211	8,771,214
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	-	-	-	77,288
2118	Full-Time Administrator	1,836,413	1,939,425	2,045,699	2,387,316
2119	Full-Time - Regular / Confidential	4,614,607	5,625,241	6,464,114	9,423,922
2129	Permanent Part-Time	1,012,378	997,979	1,110,538	1,310,597
2139/2339	Classified Hourly	759,293	863,635	621,198	642,347
2169/2369	Substitutes	88,735	204,056	238,138	32,062
2190/2390	Special Projects	17,546	550	-	-
	Total 2100	8,328,972	9,630,885	10,479,687	13,873,532
2210	Full-Time Instructional Aides	368,259	260,911	299,088	392,291
2220	Part-Time Instructional Aides	15,342	43,402	81,386	110,145
2230/2449	Part-Time Hourly Instructional Aides	865,163	740,878	763,940	388,477
	Total 2200	1,248,763	1,045,190	1,144,414	890,913
2331	Student Help Non-Instructional	2,139,154	2,388,300	2,685,452	2,084,445
2349	Overtime	62,401	72,615	88,635	16,600
	Total 2300	2,201,555	2,460,916	2,774,087	2,101,045

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
2430	Student Instructional	211,559	204,951	201,524	38,492
2440	Overtime - Instructional Aides	33,361	12,790	11,605	34,333
2469	Substitutes - Instructional Aides	-	-	16,885	-
	Total 2400	244,920	217,741	230,013	72,825
	Total 2000 Series	12,024,211	13,354,732	14,628,201	16,938,315
3110	STRS Teaching/Instr Aide	76,848	34,993	43,526	107,003
3120	STRS Classified Employee	32,384	31,063	42,701	65,862
3130	STRS Other Academic Employee	720,588	711,977	895,309	1,193,155
3150	STRS On Behalf- Teacher's & Aides	-	(27,782)	2,734	-
3160	STRS On Behalf- Classified	-	466,444	369,140	-
3170	STRS On Behalf- Acad Non-Teaching	-	(207,783)	2,458	-
	Total 3100	829,821	1,008,911	1,355,867	1,366,020
3210	PERS Teaching/Instr Aide	78,254	78,892	107,521	91,147
3220	PERS Classified Employee	837,475	1,119,946	1,430,694	2,241,893
3230	PERS Other Academic Employee	40,912	60,982	98,186	141,785
	Total 3200	956,641	1,259,819	1,636,400	2,474,825
3310	OASDHI Teaching/Instr Aide	41,505	36,143	43,227	33,416
3315	Medicare Teaching/Instr Aide	24,338	19,436	21,358	22,947
3320	OASDHI Classified Employee	441,027	505,695	577,588	770,519
3325	Medicare Classified Employee	121,630	140,462	153,091	200,390
3330	OASDHI Other Academic Employee	23,368	30,931	44,319	46,952
3335	Medicare Other Academic Employee	76,719	92,340	104,649	117,651
	Total 3300	728,586	825,007	944,233	1,191,875
3410	H&W Teaching/Instr Aide	169,428	147,914	202,993	282,629
3420	H&W Classified Employee	1,930,607	2,281,336	2,646,691	3,868,202
3430	H&W Other Academic Employee	655,523	828,948	986,084	1,319,924
3450	OPEB Teaching/Instr Aide	5,172	3,147	3,353	3,242
3460	OPEB Classified Employee	23,675	22,340	23,702	28,749
3470	OPEB Other Academic Employee	13,834	13,167	14,375	16,222
	Total 3400	2,798,238	3,296,852	3,877,198	5,518,968
3510	SUI Teaching/Instr Aide	865	645	736	811
3520	SUI Classified Employee	4,201	4,846	5,275	6,983
3530	SUI Other Academic Employee	2,657	3,186	3,603	4,060
	Total 3500	7,724	8,677	9,614	11,854
3610	Work Comp Teaching/Instr Aide	20,090	7,756	15,807	25,938
3620	Work Comp Classified Employee	117,961	60,344	122,335	255,595
3630	Work Comp Othr Academic Employee	59,574	31,870	66,539	129,760
	Total 3600	197,625	99,970	204,681	411,293
	Total 3000 Series	5,518,636	6,499,237	8,027,993	10,974,835

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Books and Supplies</u>					
4230	Reference Books	80,530	125,572	73,401	138,468
	Total 4200	80,530	125,572	73,401	138,468
4320	Instructional Supplies	894,537	1,111,394	1,516,342	2,409,941
4330	Periodicals & Magazines	41,505	11,099	6,927	60,389
4351	Instructional Media Supplies	1,245	305	93	1,600
4360	Tests	173,188	33,476	70,514	62,145
4370	Commencement Supplies	5,739	8,875	7,599	5,000
	Total 4300	1,116,214	1,165,149	1,601,475	2,539,075
4510	Maintenance Supplies	-	-	2,871	2,871
4550	Office Supplies	-	-	-	1,000
4555	Copying and Printing	141,892	119,111	167,932	209,854
4575	Software < \$500	269	870	3,099	4,989
4590	Office/Other Supplies	429,439	373,472	513,477	10,402,367
	Total 4500	571,600	493,453	687,378	10,621,081
4630	Tires and Tubes	-	-	-	3,000
4644	Repair Parts	270	554	538	500
4690	Other Transportation Supplies	2,198	(470)	425	2,500
	Total 4600	2,468	84	963	6,000
4710	Food	213,676	237,914	278,049	467,941
4717	Groceries	-	-	111	-
4790	Other Food Supplies	1,648	(54)	-	-
	Total 4700	215,324	237,861	278,161	467,941
	Total 4000 Series	1,986,137	2,022,119	2,641,378	13,772,565
5045	Postage	14,783	8,650	20,136	26,879
	Total 5000	14,783	8,650	20,136	26,879
5110	Consultants	592,357	775,321	522,885	1,478,638
5120	Lecturers	9,716	30,555	108,067	143,912
5194	Filming	15,200	300	-	-
5195	Entry Fees	500	125	2,132	17,000
5197	Grant/Contract Sub-Agreement	4,885,847	3,595,682	3,870,231	8,678,647
5198	Professional Services	839,688	836,602	5,582,735	4,137,950
	Total 5100	6,343,308	5,238,586	10,086,050	14,456,147
5210	Mileage	34,516	33,328	32,135	178,102
5211	Meeting Expense	81,050	293,159	455,241	1,556,098
5219	Other Travel Expenses	738,370	528,649	467,736	1,859,772
5220	Conferences	575,694	639,004	806,927	1,843,191

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5200	1,429,630	1,494,140	1,762,040	5,437,163
5310	Memberships	21,111	10,509	66,858	42,024
	Total 5300	21,111	10,509	66,858	42,024
5420	Liability Insurance	-	-	15	100
	Total 5400	-	-	15	100
5520	Electricity	1,149	(1,783)	143	-
5530	Water	285	-	-	-
5540	Telephone	2,145	945	-	750
5541	Cellular Telephone	18,698	26,102	31,573	49,099
5550	Laundry and Cleaning	80	30	-	-
5570	Waste Disposal	97	-	-	-
	Total 5500	22,454	25,294	31,715	49,849
5630	Rents and Leases	64,709	47,650	65,116	228,387
5644	Repairs	20,533	39,182	28,861	25,294
5649	Computer Software Maintenance/Lic	432,184	420,814	674,938	1,080,722
5650	Transportation Contracts	55,385	62,569	53,928	121,043
	Total 5600	572,810	570,215	822,843	1,455,446
5740	Advertising	10,612	78,540	15,979	9,560
5790	Other Legal Expenses	44,639	9,128	24,060	70,538
	Total 5700	55,251	87,668	40,038	80,098
5830	Surveys	2,316	1,740	12,581	3,197
5850	Fingerprints	-	(313)	620	147
5890	Outside Services and Operating Costs	1,540,731	1,663,869	2,473,154	10,366,100
5892	Bank Charges	5,098	8,284	7,041	7,000
5899	Budget Augmentation Holding	85	-	-	6,068,997
	Total 5800	1,548,230	1,673,579	2,493,397	16,445,441
5910	Indirect Charges	485,845	921,841	1,506,413	3,078,906
	Total 5900	485,845	921,841	1,506,413	3,078,906
	Total 5000 Series	10,493,423	10,030,482	16,829,506	41,072,053
Capital Outlay					
Site and Site Improvement					
6125	Demolition/Grading	-	26,300	-	3,300
6126	Construction Contract	-	-	12,637	13,737
6127	Fixtures & Fixed Equipment	62,652	2,756	17,040	-
6129	Other	-	2,260	-	-
	Total 6100	62,652	31,316	29,677	17,037
Buildings					
6213	New Building- Architect's Fee	-	22,441	93,232	189,269
6214	Testing	-	-	2,850	26,508

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6216	Construction Contract	-	-	-	6,360,882
6219	New Buildings	-	-	-	127,000
6223	Building Remodel- Architect's Fee	-	-	21,100	21,211
6226	Remodel	32,685	12,632	8,300	169,800
6227	Fixtures & Fixed Equipment	9,731	998	9,576	45,397
6228	Inspection	-	-	-	2,100
6229	Other Building Expense	-	-	-	4,275
	Total 6200	<u>42,416</u>	<u>36,071</u>	<u>135,058</u>	<u>6,946,442</u>
Library Books					
6310	Library Books-Purchase	134,261	60,573	92,609	53,323
6311	Library Media Material	24,934	1,906	23,143	1,906
6312	Library Subscriptions	273,160	192,890	220,633	377,188
	Total 6300	<u>432,355</u>	<u>255,369</u>	<u>336,385</u>	<u>432,417</u>
Equipment					
6481	Equip Add'l \$200-4999	1,037,448	865,038	960,514	5,821,688
6482	Equip Add'l >\$5000	657,820	513,173	696,916	393,251
6485	Computer Equip Add'l <\$4999	1,069,911	1,445,719	2,122,644	3,486,309
6486	Computer Equip Add'l >\$5000	135,568	104,413	234,257	94,187
6487/6495	Computer Equip Repl <\$4999	-	-	-	-
	Total 6400	<u>2,900,749</u>	<u>2,928,343</u>	<u>4,014,330</u>	<u>9,795,435</u>
	Total 6000 Series	<u>3,438,172</u>	<u>3,251,099</u>	<u>4,515,450</u>	<u>17,191,331</u>
Other Outgo					
7510	Scholarships	-	-	-	541,600
7511	Student Financial Aid	-	-	363,061	200,000
7520	Student Financial Grant	-	-	-	194,000
7521	Student Financial Aid	-	-	81,704	-
	Total 7500	<u>-</u>	<u>-</u>	<u>444,765</u>	<u>935,600</u>
7620	Student Financial Grants	219,438	292,011	740,844	4,884,034
7640	Book Grants	687,084	583,582	741,379	1,616,124
7650	Meal Grants	33,629	49,051	74,159	166,894
7660	Bus Passes	187,934	83,401	73,738	177,924
7661	Educational Supplies	220,509	274,006	244,466	684,118
	Total 7600	<u>1,348,594</u>	<u>1,282,051</u>	<u>1,874,586</u>	<u>7,529,094</u>
	Total 7000 Series	<u>1,348,594</u>	<u>1,282,051</u>	<u>2,319,351</u>	<u>8,464,694</u>
	Total Expenditures	<u>40,520,387</u>	<u>43,099,385</u>	<u>56,505,090</u>	<u>117,185,007</u>
Total Resource 1190					
Expenditures/Contingency/Fund Balance		<u>\$ 40,520,387</u>	<u>\$ 43,099,385</u>	<u>\$ 56,505,090</u>	<u>\$ 117,185,007</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 1,287,376
Local Income	\$ 3,272,240	
Interfund Transfer From Resource 1110	<u>105,045</u>	
Total Income		<u>3,377,285</u>
Total Available Funds (TAF)		<u>\$ 4,664,661</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,166,621
3000	Employee Benefits	455,437
4000	Books and Supplies	1,368,607
5000	Services and Operating Expenses	238,487
6000	Capital Outlay	<u>103,255</u>
	Total Expenditures	3,332,407
7900	* Contingency / Reserves	<u>1,332,254</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 4,664,661</u>

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

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,777,662	\$ 2,784,775	\$ 2,862,764	\$ 3,065,440
8860 Interest	4,670	8,265	16,307	11,800
8890 Video /Vending /Pepsi Support	<u>100,000</u>	<u>190,396</u>	<u>194,604</u>	<u>195,000</u>
Total 1.0	<u>2,882,332</u>	<u>2,983,436</u>	<u>3,073,675</u>	<u>3,272,240</u>
2.0 Interfund Transfer				
8980 From Resource 1110	<u>155,045</u>	<u>105,045</u>	<u>105,045</u>	<u>105,045</u>
Total 2.0	<u>155,045</u>	<u>105,045</u>	<u>105,045</u>	<u>105,045</u>
3.0 Unaudited Beginning Balance July 1	<u>773,365</u>	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>
Total 3.0	<u>773,365</u>	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>
Total Available Funds	<u>\$ 3,810,742</u>	<u>\$ 4,074,724</u>	<u>\$ 4,361,117</u>	<u>\$ 4,664,661</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 253,300	\$ 275,002	\$ 290,243	\$ 303,169
2119	Full-Time - Regular / Confidential	354,573	337,324	379,708	507,862
2129	Permanent Part-Time	131,221	169,855	144,350	112,391
2169/2369	Classified Substitute	12,888	177	9,806	-
	Total 2100	751,981	782,358	824,107	923,422
2331	Student Help	230,857	231,493	246,966	232,435
2349	Overtime	13,965	18,020	6,884	10,764
	Total 2300	244,822	249,513	253,850	243,199
	Total 2000 Series	996,803	1,031,871	1,077,957	1,166,621
<u>Employee Benefits</u>					
3220	PERS Classified Employee	80,802	102,290	118,011	149,591
	Total 3200	80,802	102,290	118,011	149,591
3320	OASDHI Classified Employee	43,265	47,214	48,324	51,348
3325	Medicare Classified Employee	11,026	11,715	12,170	13,546
	Total 3300	54,292	58,929	60,494	64,894
3420	H&W Classified Employee	178,103	197,737	204,185	219,487
3460	OPEB, Classified Employee	2,609	2,137	2,156	2,334
	Total 3400	180,712	199,874	206,341	221,821
3520	SUI Classified Employee	380	404	416	466
	Total 3500	380	404	416	466
3620	WC Classified Employee	10,990	5,149	9,946	18,665
	Total 3600	10,990	5,149	9,946	18,665
3920	OB Classified Employee	231	41	132	-
	Total 3900	231	41	132	-
	Total 3000 Series	327,407	366,687	395,340	455,437
<u>Books and Supplies</u>					
4555	Copying and Printing	109	79	172	270
4590	Office/Other Supplies	4,031	6,014	5,197	6,000
	Total 4500	4,140	6,093	5,369	6,270
4644	Repair Supplies	1,740	544	2,368	2,800
4690	Transportation Supplies	-	-	-	300
	Total 4600	1,740	544	2,368	3,100
4711	Protein	216,236	220,559	236,371	242,450
4712	Dessert	29,904	25,196	27,209	31,600
4713	Dairy	82,050	79,185	80,884	86,500

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4714	Produce	45,471	40,724	44,148	51,000
4715	Salad	358,184	350,269	356,640	399,000
4716	Bread	61,669	71,016	65,585	74,000
4717	Groceries	348,709	372,617	364,647	368,350
4791	Paper and Soap	86,545	75,428	79,138	84,000
4792	Laundry	9,917	10,259	12,042	12,837
4793	Kitchen Expendables	10,801	5,245	5,365	9,500
	Total 4700	1,249,486	1,250,499	1,272,030	1,359,237
	Total 4000 Series	1,255,366	1,257,136	1,279,767	1,368,607
<u>Services and Operating Expenses</u>					
5045	Postage	2	8	11	25
	Total 5000	2	8	11	25
5110	Consultants	5,581	-	-	-
	TOTAL 5100	5,581	-	-	-
5210	Mileage	146	56	-	150
5220	Conference Expense	270	-	-	500
	Total 5200	416	56	-	650
5310	Memberships and Dues	-	-	230	340
	Total 5300	-	-	230	340
5421	GL & Property Expenses	18,840	12,382	12,936	18,665
	Total 5400	18,840	12,382	12,936	18,665
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	392	631	635	650
5550	Laundry & Cleaning	13,810	13,213	17,816	16,700
	Total 5500	55,102	54,743	59,351	58,250
5630	Rents & Leases	-	1,440	1,632	1,500
5644	Repairs	38,588	47,945	41,166	48,377
5649	Computer Software Maintenance/Lic	163	-	-	-
	Total 5600	38,751	49,385	42,798	49,877
5710	Audit	2,952	2,032	2,952	2,950
5790	Other Licenses/Processing Fees	5,891	6,809	5,085	6,425
	Total 5700	8,843	8,841	8,037	9,375
5890	Outside Services and Operating Costs	6,928	3,277	4,324	8,305
5891	Sales Tax	142	(210)	(3,211)	-
5892	Bank Charges	93,857	93,331	93,641	93,000
	Total 5800	100,927	96,398	94,754	101,305

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5000 Series	<u>228,461</u>	<u>221,815</u>	<u>218,117</u>	<u>238,487</u>
Capital Outlay					
Site Improvement					
6127	Fixtures and Fixed Equipment	-	-	47,011	39,446
		-	-	-	-
	Total 6100	<u>-</u>	<u>-</u>	<u>47,011</u>	<u>39,446</u>
Buildings					
6226	Remodel Projects	-	-	10,508	-
6227	Fixtures and Fixed Equipment	-	-	-	-
	Total 6200	<u>-</u>	<u>-</u>	<u>10,508</u>	<u>-</u>
Equipment					
6481	Equip Add'l < \$5000	3,937	11,034	26,582	61,809
6482	Equip Add'l > \$5000	825	-	-	-
6485	Computer Equipment	916	3,785	9,972	2,000
6486	Computer Equip Add'l >\$5000	-	-	7,883	-
6491	Equipment Replacement \$200 - \$4999	-	-	603	-
6492	Equipment Replacement >\$5000	10,784	-	-	-
	Total 6400	<u>16,462</u>	<u>14,819</u>	<u>45,041</u>	<u>63,809</u>
	Total 6000 Series	<u>16,462</u>	<u>14,819</u>	<u>102,560</u>	<u>103,255</u>
	Total Expenditures	<u>2,824,499</u>	<u>2,892,328</u>	<u>3,073,741</u>	<u>3,332,407</u>
Contingency/Fund Balance					
7910	Restricted	986,243	1,182,396	1,287,376	1,332,254
	Total 7900	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>	<u>1,332,254</u>
	Total 7000 Series	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>	<u>1,332,254</u>
Total Resource 3200					
Expenditures/Contingency/Fund Balance		<u>\$ 3,810,742</u>	<u>\$ 4,074,724</u>	<u>\$ 4,361,117</u>	<u>\$ 4,664,661</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 1,129,579
Federal Income	\$ 12,000	
State Income	73,799	
Local Income	1,364,000	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,524,799</u>
Total Available Funds (TAF)		<u>\$ 2,654,378</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 717,642
2000	Classified Salaries	549,505
3000	Employee Benefits	279,711
4000	Books and Supplies	58,725
5000	Services and Operating Expenses	90,298
6000	Capital Outlay	<u>122,265</u>
	Total Expenditures	1,818,146
7900	* Contingency / Reserves	<u>836,232</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,654,378</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8190 Federal Income	\$ 55,087	\$ 33,691	\$ 6,816	\$ 12,000
Total 1.0	55,087	33,691	6,816	12,000
2.0 State Income				
8629 State Bailout Funds	73,597	74,069	75,229	73,799
8690 Other State Revenue	25,423	3,148	17,284	-
Total 2.0	99,020	77,217	92,513	73,799
3.0 Local Income				
8860 Interest	3,959	7,494	15,797	14,000
8871 Parent Fees	1,196,652	1,446,069	1,418,199	1,350,000
8890 Fundraising & Miscellaneous	-	-	-	-
Total 3.0	1,200,611	1,453,564	1,433,996	1,364,000
4.0 Interfund Transfer				
8980 From Resource 1110	75,000	75,000	-	75,000
Total 4.0	75,000	75,000	-	75,000
5.0 Unaudited Beginning Balance July 1				
	601,631	799,193	1,090,566	1,129,579
Total 5.0	601,631	799,193	1,090,566	1,129,579
Total Available Funds	\$ 2,031,349	\$ 2,438,665	\$ 2,623,891	\$ 2,654,378

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1219	Regular Full Time ECS Staff	\$ 64,982	\$ 38,393	\$ -	\$ 57,483
	Total 1200	64,982	38,393	-	57,483
1439	Part-Time ECS Staff	530,929	544,523	605,369	587,233
1469	Substitute Non-Instructional	39,539	43,808	69,811	72,926
	Total 1400	570,467	588,331	675,181	660,159
	Total 1000 Series	635,449	626,724	675,181	717,642
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	91,413	172,118	191,509	193,094
2119	Full Time - Regular / Confidential	28,216	37,928	64,602	94,411
2139/2339	Classified Hourly	1,420	13,953	16,008	15,000
	Total 2100	121,048	223,999	272,120	302,505
2331	Student Help	158,421	239,280	217,310	247,000
2369	Substitutes	-	4,718	2,318	-
	Total 2300	158,421	243,998	217,310	247,000
	Total 2000 Series	279,469	467,997	489,429	549,505
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	-	6,262	11,767	14,945
3130	STRS Academic Non-Teaching	59,983	38,140	40,634	107,474
3170	STRS On Behalf - Acad Non-Teaching	-	3,148	17,284	-
	Total 3100	59,983	38,140	69,685	122,419
3220	PERS Classified Employee	15,081	20,938	27,039	35,348
	Total 3200	15,081	20,938	27,039	35,348
3320	OASDHI Classified Employee	7,730	10,239	10,708	12,133
3325	Medicare Classified Employee	1,779	3,300	9,790	4,386
3330	OASDI - Academic Non-Teaching	-	60	-	-
3335	Medicare Academic Non-Teaching	9,363	9,084	-	9,573
	Total 3300	18,872	22,683	20,498	26,092
3420	H&W Classified Employee	32,633	40,085	56,842	64,130
3430	H&W Academic Non-Teaching	21,574	6,306	5,499	8,411
3460	OPEB, Classified Employee	769	947	986	1,100
3470	OPEB, Academic Non-Teaching	1,836	1,300	1,350	1,435
	Total 3400	56,812	48,638	64,677	75,076
3520	SUI Classified Employee	63	114	138	144
3530	SUI Academic Non-Teaching	323	313	337	359
	Total 3500	386	426	476	503

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

Object	Account Description	Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
3620	Work Comp Classified Employee	3,030	2,343	4,542	8,791
3630	Work Comp Academic Non-Teaching	6,666	3,114	6,383	11,482
	Total 3600	9,696	5,458	10,926	20,273
3920	OB Classified Employee	298	(354)	239	-
3930	OB Academic Non-Teaching	(367)	-	-	-
	Total 3900	(70)	(354)	239	-
	Total 3000 Series	160,760	135,929	193,539	279,711
Books and Supplies					
4230	Reference Books and Materials	-	-	113	113
4530	Grounds Supplies	710	-	-	711
4555	Copying and Printing	340	512	404	700
4590	Office/Other Supplies	21,868	19,253	27,415	26,000
	Total 4500	22,919	19,765	27,932	27,524
4710	Food	13,597	17,034	16,297	20,650
4720	Meals for Needy Children	4,614	3,200	3,282	4,000
4790/91	Other Food Supplies	3,494	5,773	6,377	6,551
	Total 4700	21,706	26,007	25,955	31,201
	Total 4000 Series	44,624	45,772	53,887	58,725
Services and Operating Expenses					
5045	Postage	2	1	29	55
	Total 5000	2	1	29	55
5198	Professional Services	13,774	(2,500)	2,813	4,630
	Total 5100	13,774	(2,500)	2,813	4,630
5310	Memberships / Dues	-	250	150	250
	Total 5300	-	250	150	250
5421	GL & Property Expenses	17,292	13,137	14,003	20,273
	Total 5400	17,292	13,137	14,003	20,273
5510	Natural Gas	1,094	1,199	943	1,400
5520	Electricity	30,289	25,669	28,486	30,000
5530	Water	4,159	4,349	4,022	4,850
5541	Cellular Telephone	-	465	753	500
	Total 5500	35,542	31,682	34,203	36,750
5620	All Other Contracts	(6,000)	-	-	-
5644	Repair/Supplies Non-instr	135	-	10,402	11,200
5649	Computer Software Maintenance/Lic	81	-	8,964	9,335
5691	Government Fees	605	605	605	605

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
	Total 5600	<u>(5,179)</u>	<u>605</u>	<u>19,971</u>	<u>21,140</u>
5790	Other (Permits, Fees, etc.)	968	968	1,376	1,100
	Total 5700	<u>968</u>	<u>968</u>	<u>1,376</u>	<u>1,100</u>
5850	Fingerprints	-	99	-	-
5890	Outside Services and Operating Costs	-	-	-	3,000
5892	Bank Charges	653	750	2,540	3,100
	Total 5800	<u>653</u>	<u>849</u>	<u>2,540</u>	<u>6,100</u>
	Total 5000 Series	<u>63,052</u>	<u>44,742</u>	<u>75,086</u>	<u>90,298</u>
Capital Outlay					
Site and Site Improvements					
6127	Fixtures/Fixed Equipment	32,026	2,880	-	-
	Total 6100	<u>32,026</u>	<u>2,880</u>	-	-
Buildings					
6223	Architect's Fees	178	-	-	-
6226	Remodel Projects	9,437	-	-	-
6227	Fixtures/Fixed Equipment	-	-	-	10,000
6228	Inspection	943	-	-	-
	Total 6200	<u>10,558</u>	-	-	<u>10,000</u>
Equipment					
6481	Equip Add'l \$200-4999	6,217	8,888	-	105,892
6482	Equipment Addt'l > \$5,000	-	5,507	-	5,508
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	865	865
	Total 6400	<u>6,217</u>	<u>14,395</u>	<u>865</u>	<u>112,265</u>
	Total 6000 Series	<u>48,801</u>	<u>17,275</u>	<u>865</u>	<u>122,265</u>
	Total Expenditures	<u>1,232,156</u>	<u>1,338,439</u>	<u>1,487,987</u>	<u>1,818,146</u>
Contingency/Fund Balance					
7910	Restricted	799,193	1,100,226	1,135,904	836,232
	Total 7900	<u>799,193</u>	<u>1,100,226</u>	<u>1,135,904</u>	<u>836,232</u>
	Total 7000 Series	<u>799,193</u>	<u>1,100,226</u>	<u>1,135,904</u>	<u>836,232</u>
Total Resource 3300					
Expenditures/Contingency/Fund Balance		<u>\$ 2,031,349</u>	<u>\$ 2,438,665</u>	<u>\$ 2,623,891</u>	<u>\$ 2,654,378</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income		\$	5,869,488
Local Income			<u>87,944</u>
Total Income			<u>5,957,432</u>
Total Available Funds (TAF)		\$	<u>5,957,432</u>

EXPENDITURES

Object Code

6000	Capital Outlay		\$	<u>5,957,432</u>
	Total Expenditures			5,957,432
7900	Contingency / Reserves			<u>-</u>
	Total Resource 4100 Including Contingency / Reserves		\$	<u>5,957,432</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 1,570,171	\$ 1,050,592	\$ 2,229,493	\$ 3,727,423
8658 Prop 39: Clean Energy Jobs Act	<u>597,797</u>	<u>305,619</u>	<u>581,658</u>	<u>2,142,065</u>
Total 1.0	<u>2,167,968</u>	<u>1,356,211</u>	<u>2,811,151</u>	<u>5,869,488</u>
2.0 Local Income				
8860 Interest Income	32,047	-	-	-
8890 Other Local Revenue	<u>85,229</u>	<u>33,116</u>	<u>22,850</u>	<u>87,944</u>
Total 2.0	<u>117,276</u>	<u>33,116</u>	<u>22,850</u>	<u>87,944</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 4370	<u>20,950</u>	-	-	-
Total 3.0	<u>20,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance				
Total 4.0	<u>12,422</u>	<u>44,470</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 2,318,616</u>	<u>\$ 1,433,796</u>	<u>\$ 2,834,001</u>	<u>\$ 5,957,432</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
	2349 Classified Overtime	\$ 597	\$ -	\$ -	\$ -
	Total 2300	597	-	-	-
	Total 2000 Series	597	-	-	-
<u>Employee Benefits</u>					
	3320 OASDHI Classified Employee	37	-	-	-
	3325 Medicare Classified Employee	9	-	-	-
	Total 3300	46	-	-	-
	3620 Work Comp Classified Employee	11	-	-	-
	Total 3600	11	-	-	-
	Total 3000 Series	57	-	-	-
<u>Services and Operating Expenses</u>					
	5421 GL and Property Expense	11	-	-	-
	Total 5400	11	-	-	-
	5644 Repair/Supplies Non-instr	-	18,876	-	-
	Total 5600	-	18,876	-	-
	5740 Advertising	4,096	1,699	2,783	-
	Total 5700	4,096	1,699	2,783	-
	5890 Outside Services and Operating Costs	2,600	(925)	-	-
	Total 5800	2,600	(925)	-	-
	Total 5000 Series	6,707	19,650	2,783	-
<u>Site and Site Improvement</u>					
	6121 Advertising & Legal	1,416	1,416	3,611	1,872
	6122 Engineering	25,169	24,506	-	-
	6123 Architect's Fee	15,662	12,875	4,356	-
	6126 Construction	-	161,000	218,000	-
	6127 Fixtures/Fixed Equipment	-	153,983	-	7,495
	6129 Other Site Improvement	84,350	228,001	12,525	-
	Total 6100	126,597	581,782	238,492	9,367
<u>Buildings</u>					
	6218 Inspection	-	-	-	8,580
	6221 Advertising/Legal	1,392	1,656	6,512	1,886
	6222 Engineering	925	-	81,696	-
	6223 Architect's Fees	8,098	16,608	104,014	63,472
	6224 Testing	37,900	-	-	-
	6226 Construction	1,514,511	623,535	2,222,849	5,695,294
	6227 Fixtures/Fixed Equipment	445,547	146,096	150,873	6,696

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6228	Inspection	5,145	-	24,382	-
6229	Other	126,671	-	2,400	172,137
	Total 6200	2,140,188	787,894	2,592,726	5,948,065
	Total 6000 Series	2,266,785	1,369,676	2,831,218	5,957,432
<u>Intrafund Transfer</u>					
8999	From Resource 4130	-	44,470	-	-
	Total 8999	-	44,470	-	-
	Total 8000 Series	-	44,470	-	-
	Total Expenditures	2,274,147	1,433,796	2,834,001	5,957,432
<u>Contingency/Fund Balance</u>					
7920	Restricted	44,470	-	-	-
	Total 7000 Series	44,470	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 2,318,616	\$ 1,433,796	\$ 2,834,001	\$ 5,957,432

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,885,451
Local Income	<u>115,000</u>
Total Available Funds (TAF)	<u>\$ 2,000,451</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>-</u>
	Total Expenditures	-
7900	Contingency / Reserves	<u>2,000,451</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,000,451</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8860 Interest	\$ 10,556	\$ 56,247	\$ 114,410	\$ 115,000
Total 1.0	<u>10,556</u>	<u>56,247</u>	<u>114,410</u>	<u>115,000</u>
2.0 Intrafund Transfer				
8999 From Resource 4100	-	44,470	-	-
Total 2.0	<u>-</u>	<u>44,470</u>	<u>-</u>	<u>-</u>
3.0 Incoming Interfund Transfer				
8980 From Resource 1000	1,270,000	2,630,000	-	-
Total 3.0	<u>1,270,000</u>	<u>2,630,000</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1	8,510,141	389,806	1,752,243	1,885,451
Total 4.0	<u>8,510,141</u>	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>
Total Available Funds	<u>\$ 9,790,697</u>	<u>\$ 3,120,522</u>	<u>\$ 1,866,653</u>	<u>\$ 2,000,451</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Capital Outlay</u>					
Buildings					
6211	Advertising & Legal	\$ 1,489	\$ -	\$ -	\$ -
6213	Architect's Fees	-	148,463	39,034	-
6214	Testing	-	650	-	-
6215	Demolition/Grading	-	5,375	(1,499)	-
6216	Construction	7,041,249	762,210	(62,246)	-
6218	Inspection	-	7,011	-	-
6219	Other	769,498	301,391	8,092	-
6221	Advertising/Legal	-	8,068	-	-
	Total 6200	<u>7,812,236</u>	<u>1,233,168</u>	<u>(16,619)</u>	<u>-</u>
Equipment					
6481	Equip Add'l \$200-\$4999	958,917	55,146	(2,180)	-
6482	Equip Add'l >\$5000	267,884	66,635	-	-
6485	Computer Equip Add'l <\$4999	33,729	13,331	-	-
6486	Computer Equip Add'l >5000	328,125	-	-	-
	Total 6400	<u>1,588,655</u>	<u>135,112</u>	<u>(2,180)</u>	<u>-</u>
	Total 6000 Series	<u>9,400,891</u>	<u>1,368,279</u>	<u>(18,799)</u>	<u>-</u>
	Total Expenditures	<u>9,400,891</u>	<u>1,368,279</u>	<u>(18,799)</u>	<u>-</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	389,806	1,752,243	1,885,451	2,000,451
	Total 7900	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,000,451</u>
	Total 7000 Series	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,000,451</u>
Total Resource 4130					
Expenditures/Contingency/Fund Balance		<u>\$ 9,790,697</u>	<u>\$ 3,120,522</u>	<u>\$ 1,866,653</u>	<u>\$ 2,000,451</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 6,529,670
Local Income	<u>116,000</u>
Total Available Funds (TAF)	<u>\$ 6,645,670</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 710,876
3000	Employee Benefits	397,208
5000	Services and Operating Expenses	318,833
6000	Capital Outlay	<u>25,600,661</u>
	Total Expenditures	27,027,578
7900	Contingency / Reserves / (Deficit)	<u>(20,381,908)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 6,645,670</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8820 Contributions	\$ (92,218)	\$ -	\$ -	\$ -
8860 Interest	141,732	84,627	115,495	116,000
8890 Other Local Revenue	-	213,750	(210,934)	-
Total 1.0	<u>49,515</u>	<u>298,377</u>	<u>(95,439)</u>	<u>116,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	<u>44,817,527</u>	-	-	-
Total 2.0	<u>44,817,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>945,022</u>	<u>10,608,458</u>	<u>8,624,143</u>	<u>6,529,670</u>
Total Available Funds	<u>\$ 45,812,064</u>	<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,645,670</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 104,589	\$ 113,029	\$ 40,064	\$ 448,679
2119	Full Time Classified	294,704	176,152	91,510	262,197
	Total 2100	399,293	289,181	131,574	710,876
2349	Classified Overtime	4,141	3,945	4,465	-
	Total 2300	4,141	3,945	4,465	-
	Total 2000 Series	403,434	293,126	136,039	710,876
<u>Employee Benefits</u>					
3220	PERS Classified	46,241	40,285	20,623	128,399
	Total 3200	46,241	40,285	20,623	128,399
3320	OASDHI Classified	24,754	18,256	8,775	44,073
3325	Medicare Classified	5,789	4,272	2,053	10,308
	Total 3300	30,543	22,528	10,828	54,381
3420	H&W Classified	105,046	66,928	27,325	201,277
3460	OPEB Classified	1,008	614	284	1,422
	Total 3400	106,054	67,542	27,609	202,699
3520	SUI Classified	200	147	71	356
	Total 3500	200	147	71	356
3620	Work Comp Classified	4,600	1,465	1,239	11,373
	Total 3600	4,600	1,465	1,239	11,373
3920	Other - Classified	137	(142)	(457)	-
	Total 3900	137	(142)	(457)	-
	Total 3000 Series	187,774	131,825	59,914	397,208
<u>Books and Supplies</u>					
4555	Copying and Printing	-	3	72	-
4590	Office/Other Supplies	1,531	1,530	-	-
	Total 4500	1,531	1,533	72	-
4644	Repair Parts	-	-	68	-
	Total 4600	-	-	68	-
	Total 4000 Series	1,531	1,533	140	-
<u>Services and Operating Expenses</u>					
5110	Consultants	149,559	117,752	423,049	291,077
5198	Professional Services	7,583	224	11,920	6,920

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5100	<u>157,142</u>	<u>117,975</u>	<u>434,969</u>	<u>297,997</u>
5421	GL & Property Expenses	<u>7,625</u>	<u>3,518</u>	<u>1,632</u>	<u>7,448</u>
	Total 5400	<u>7,625</u>	<u>3,518</u>	<u>1,632</u>	<u>7,448</u>
5649	Computer Software Maintenance/Lic	<u>12,750</u>	<u>12,750</u>	<u>12,750</u>	<u>13,388</u>
	Total 5600	<u>12,750</u>	<u>12,750</u>	<u>12,750</u>	<u>13,388</u>
5710	Audit	<u>11,000</u>	<u>11,400</u>	<u>13,200</u>	<u>-</u>
5730	Legal	<u>-</u>	<u>-</u>	<u>4,956</u>	<u>-</u>
	Total 5700	<u>11,000</u>	<u>11,400</u>	<u>18,156</u>	<u>-</u>
5890	Outside Services and Operating Costs	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>
	Total 5800	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>
	Total 5000 Series	<u>188,517</u>	<u>146,143</u>	<u>467,507</u>	<u>318,833</u>
<u>Capital Outlay</u>					
Site and Site Improvements					
6121	Advertising & Legal	<u>3,909</u>	<u>-</u>	<u>-</u>	<u>-</u>
6122	Engineering	<u>(6,366)</u>	<u>-</u>	<u>-</u>	<u>567,798</u>
6123	Architect's Fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,968</u>
6124	Testing	<u>11,303</u>	<u>(1,035)</u>	<u>-</u>	<u>-</u>
6127	Fixtures/Fixed Equipment	<u>(56,091)</u>	<u>(57,675)</u>	<u>-</u>	<u>532,873</u>
	Total 6100	<u>(47,245)</u>	<u>(58,710)</u>	<u>-</u>	<u>1,110,639</u>
Buildings					
6211	Advertising/Legal	<u>60,619</u>	<u>-</u>	<u>3,830</u>	<u>-</u>
6212	Engineering	<u>(79,954)</u>	<u>46,903</u>	<u>155,075</u>	<u>-</u>
6213	Architect's Fee	<u>859,947</u>	<u>74,205</u>	<u>34,545</u>	<u>8,786,190</u>
6214	Testing	<u>185,491</u>	<u>1,350</u>	<u>-</u>	<u>-</u>
6215	Demolition/Grading	<u>33,394</u>	<u>25,061</u>	<u>(9,500)</u>	<u>-</u>
6216	Construction	<u>27,359,935</u>	<u>414,196</u>	<u>739,967</u>	<u>15,350,261</u>
6217	Fixtures/Fixed Equipment	<u>20,980</u>	<u>6,581</u>	<u>-</u>	<u>-</u>
6218	Inspection	<u>347,285</u>	<u>624</u>	<u>24,522</u>	<u>-</u>
6219	Other Building Expense	<u>2,294,437</u>	<u>307,345</u>	<u>135,654</u>	<u>-</u>
6221	Advertising/Legal	<u>-</u>	<u>161,000</u>	<u>-</u>	<u>-</u>
6223	Architects Fee	<u>-</u>	<u>-</u>	<u>25,914</u>	<u>86</u>
6226	Remodel	<u>6,979</u>	<u>-</u>	<u>18,879</u>	<u>216,653</u>
6227	Fixtures/Fixed Equipment	<u>566</u>	<u>-</u>	<u>-</u>	<u>-</u>
6229	Other	<u>-</u>	<u>(100)</u>	<u>-</u>	<u>-</u>
	Total 6200	<u>31,089,679</u>	<u>1,037,164</u>	<u>1,128,886</u>	<u>24,353,190</u>
Equipment					
6481	Equip Add'l \$200-\$4999	<u>1,411,277</u>	<u>230,646</u>	<u>97,315</u>	<u>86,832</u>
6482	Equip Add'l >\$5000	<u>591,954</u>	<u>62,882</u>	<u>-</u>	<u>50,000</u>
6485	Computer Eq Add'l \$200-\$4999	<u>175,838</u>	<u>65,237</u>	<u>35,182</u>	<u>-</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6486	Computer Eq Add'l >\$5000	1,679,847	-	74,050	-
6495	Computer Eq Replacement \$200-\$499	-	722	-	-
	Total 6400	<u>3,858,916</u>	<u>359,487</u>	<u>206,548</u>	<u>136,832</u>
	Total 6000 Series	<u>34,901,350</u>	<u>1,337,941</u>	<u>1,335,434</u>	<u>25,600,661</u>
	Total Expenditures	<u>35,682,605</u>	<u>1,910,568</u>	<u>1,999,034</u>	<u>27,027,578</u>
<u>Contingency/Fund Balance</u>					
7910	Restricted	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
	Total 7900	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
	Total 7000 Series	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
Total Resource 4390					
Expenditures/Contingency/Fund Balance		<u>\$ 45,812,064</u>	<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,645,670</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 3,121,053
Local Income	<u>9,933,311</u>
Total Available Funds (TAF)	<u>\$ 13,054,364</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 147,090
3000	Employee Benefits	78,951
5000	Services and Operating Expenses	<u>10,112,840</u>
	Total Expenditures	10,338,881
7900	Contingency / Reserves	<u>2,715,483</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 13,054,364</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 1,728	\$ (1,728)	\$ -	\$ -
Total 1.0	<u>1,728</u>	<u>(1,728)</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8830 Health Premiums from Other Funds	7,345,255	8,571,660	9,482,744	9,852,599
8860 Interest	5,845	23,213	70,453	70,500
8890 Administrative Fees	6,151	7,614	10,212	10,212
Total 2.0	<u>7,357,252</u>	<u>8,602,486</u>	<u>9,563,410</u>	<u>9,933,311</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>(1,080,107)</u>	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>
Total Available Funds	<u>\$ 6,278,873</u>	<u>\$ 9,190,118</u>	<u>\$ 11,314,014</u>	<u>\$ 13,054,364</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ 13,974	\$ 17,116	\$ 13,797
2119	Full Time Regular / Confidential	79,679	79,696	112,233	133,293
2129	Permanent Part-Time	-	14,904	2,846	-
	Total 2100	79,679	108,573	132,194	147,090
2349	Overtime	18	1	-	-
	Total 2300	18	1	-	-
	Total 2000 Series	79,697	108,574	132,194	147,090
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	1,728	-	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	(1,728)	-	-
	Total 3100	1,728	(1,728)	-	-
3220	PERS Classified	9,387	13,150	20,236	26,567
	Total 3200	9,387	13,150	20,236	26,567
3320	OASDHI Classified	4,875	5,807	8,019	9,060
3325	Medicare Classified	1,140	1,547	1,900	2,133
	Total 3300	6,015	7,353	9,919	11,193
3420	H&W Classified	17,453	23,410	46,658	38,470
3460	OPEB Classified	198	222	263	294
	Total 3400	17,652	23,632	46,921	38,764
3520	SUI Classified	40	53	65	74
	Total 3500	40	53	65	74
3620	Work Comp Classified	-	539	1,219	2,353
3630	WC - Academic Non-Teaching	924	-	-	-
	Total 3600	924	539	1,219	2,353
3920	OB Classified	28	70	52	-
	Total 3900	28	70	52	-
	Total 3000 Series	35,774	43,069	78,413	78,951
<u>Services and Operating Expenses</u>					
5110	Consultant	(6,154)	(5,145)	70,585	71,000
5198	Professional Services	26,150	34,620	34,177	43,100
	Total 5100	19,996	29,475	104,762	114,100
5400	Self Insurance Claims	5,282,154	6,846,362	7,363,052	9,481,387
5421	GL & Property Expenses	1,506	1,303	1,586	2,353
5450	Insurance Claims	269,305	410,729	510,273	515,000

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5400	<u>5,552,965</u>	<u>7,258,394.47</u>	<u>7,874,911.32</u>	<u>9,998,740</u>
5691	Governmental Fees	<u>1,082</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
	Total 5600	<u>1,082</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
	Total 5000 Series	<u>5,574,042</u>	<u>7,287,870</u>	<u>7,982,353</u>	<u>10,112,840</u>
	Total Expenditures	<u>5,689,513</u>	<u>7,439,513</u>	<u>8,192,961</u>	<u>10,338,881</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
	Total 7900	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
	Total 7000 Series	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
Total Resource 6100					
Expenditures/Contingency/Fund Balance		<u>\$ 6,278,873</u>	<u>\$ 9,190,118</u>	<u>\$ 11,314,014</u>	<u>\$ 13,054,364</u>

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

FINAL BUDGET
 2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,362,754
Local Income	<u>2,044,460</u>
Total Available Funds (TAF)	<u>\$ 3,407,214</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 458,038
3000	Employee Benefits	217,196
4000	Books and Supplies	16,000
5000	Services and Operating Expenses	1,697,465
6000	Capital Outlay	<u>7,500</u>
	Total Expenditures	2,396,199
7900	Contingency / Reserves	<u>1,011,015</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 3,407,214</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 4,492	\$ 1,198	\$ 344	\$ -
Total 1.0	<u>4,492</u>	<u>1,198</u>	<u>344</u>	<u>\$ -</u>
2.0 Local Income				
8830 Workers Comp Premiums From Other Funds	1,430,330	657,283	1,339,736	1,984,460
8860 Interest	28,999	39,479	60,334	60,000
8878 Insurance	1,933	21,333	-	-
Total 2.0	<u>1,461,263</u>	<u>718,094</u>	<u>1,400,071</u>	<u>2,044,460</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>3,907,285</u>	<u>3,078,468</u>	<u>2,277,159</u>	<u>1,362,754</u>
Total Available Funds	<u>\$ 5,373,040</u>	<u>\$ 3,797,761</u>	<u>\$ 3,677,574</u>	<u>\$ 3,407,214</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 192,740	\$ 186,295	\$ 227,852	\$ 259,266
2119	Full Time Regular / Confidential	45,278	50,430	91,239	198,772
2129	Permanent Part-Time	-	-	13,920	-
	Total 2100	<u>238,018</u>	<u>236,726</u>	<u>333,011</u>	<u>458,038</u>
2349	Overtime	211	252	5,813	-
	Total 2300	<u>211</u>	<u>252</u>	<u>5,813</u>	<u>-</u>
	Total 2000 Series	<u>238,229</u>	<u>236,978</u>	<u>338,824</u>	<u>458,038</u>
<u>Employee Benefits</u>					
3120	STRS - Classified	7,097	1,153	-	-
3130	STRS - Academic Non-Teaching	4,492	-	-	-
3160	STRS On Behalf - Classified	-	5,690	344	-
3170	STRS On Behalf - Acad Non-Teaching	-	(4,492)	-	-
	Total 3100	<u>11,589</u>	<u>2,351</u>	<u>344</u>	<u>-</u>
3220	PERS Classified	20,001	31,296	45,772	82,730
	Total 3200	<u>20,001</u>	<u>31,296</u>	<u>45,772</u>	<u>82,730</u>
3320	OASDHI Classified	10,141	12,581	17,646	25,019
3325	Medicare Classified	3,480	3,400	4,795	6,642
	Total 3300	<u>13,622</u>	<u>15,981</u>	<u>22,441</u>	<u>31,661</u>
3420	H&W Classified	40,631	49,923	72,143	94,331
3460	OPEB Classified	577	495	665	917
	Total 3400	<u>41,207</u>	<u>50,418</u>	<u>72,808</u>	<u>95,248</u>
3520	SUI Classified	120	118	165	229
	Total 3500	<u>120</u>	<u>118</u>	<u>165</u>	<u>229</u>
3620	Work Comp Classified	2,891	1,178	3,079	7,328
	Total 3600	<u>2,891</u>	<u>1,178</u>	<u>3,079</u>	<u>7,328</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3920	OB Classified	(235)	142	574	-
	Total 3900	(235)	142	574	-
	Total 3000 Series	89,196	101,485	145,183	217,196
<u>Books and Supplies</u>					
4555	Copying and Printing	67	4	718	1,000
4590	Office/Other Supplies	5,360	11,647	138,441	15,000
	Total 4500	5,427	11,651	139,158	16,000
4710	Food	377	-	-	-
	Total 4700	377	-	-	-
	Total 4000 Series	5,804	11,651	139,158	16,000
<u>Services and Operating Expenses</u>					
5045	Postage	7	-	-	-
	TOTAL 5000	7	-	-	-
5110	Consultants	-	-	-	3,000
5130	Doctors / Nurses	1,319	8,894	(2,896)	7,000
5198	Professional Services	194,807	251,470	136,696	150,000
	Total 5100	196,126	260,364	133,800	160,000
5210	Mileage	1,218	549	482	500
5220	Conference	4,599	2,358	1,382	4,500
	Total 5200	5,817	2,907	1,864	5,000
5310	Dues / Memberships	462	760	760	760
	Total 5300	462	760	760	760
5420	Work. Comp. Excess Liability Insur.	215,996	194,081	198,787	198,787
5421	GL & Property Expenses	4,503	2,844	4,066	7,328
5450	Claims Expense	21,200	14,997	20,400	27,600
5451	Claims Payments	1,208,165	632,567	1,251,409	1,260,000
	Total 5400	1,449,863	844,489	1,474,662	1,493,715
5541	Cell Phone	1,977	1,652	1,173	1,000
	Total 5500	1,977	1,652	1,173	1,000
5644	Repairs	506	2,682	(197)	900
5691	Governmental Fees	35,000	22,255	35,790	35,790
	Total 5600	35,506	24,937	35,593	36,690

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5730	Legal	-	-	5,000	300
5740	Advertising	1,584	-	209	-
	Total 5700	<u>1,584</u>	<u>-</u>	<u>5,209</u>	<u>300</u>
	Total 5000 Series	<u>1,691,343</u>	<u>1,135,109</u>	<u>1,653,061</u>	<u>1,697,465</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	-	1,452	-	-
	Total 6100	<u>-</u>	<u>1,452</u>	<u>-</u>	<u>-</u>
Buildings					
6223	Architects Fee	-	7,612	1,397	5,000
	Total 6200	<u>-</u>	<u>7,612</u>	<u>1,397</u>	<u>5,000</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	17,524	37,196	2,500
6482	Equipment Addt'l > \$5,000	-	8,790	-	-
	Total 6400	<u>-</u>	<u>26,314</u>	<u>37,196</u>	<u>2,500</u>
	Total 6000 Series	<u>-</u>	<u>35,378</u>	<u>38,593</u>	<u>7,500</u>
	Total Expenditures	<u>2,024,572</u>	<u>1,520,601</u>	<u>2,314,819</u>	<u>2,396,199</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,348,468	2,277,159	1,362,754	1,011,015
	Total 7900	<u>3,348,468</u>	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,011,015</u>
	Total 7000 Series	<u>3,348,468</u>	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,011,015</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 5,373,040</u>	<u>\$ 3,797,761</u>	<u>\$ 3,677,574</u>	<u>\$ 3,407,214</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 901,520
Local Income	<u>2,004,460</u>
Total Available Funds (TAF)	<u>\$ 2,905,980</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 193,218
3000	Employee Benefits	91,242
4000	Books and Supplies	2,200
5000	Services and Operating Expenses	2,096,446
6000	Capital Outlay	<u>7,500</u>
	Total Expenditures	2,390,606
7900	Contingency / Reserves	<u>515,374</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,905,980</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 2	\$ -	\$ -	\$ -
Total 1.0	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 State Income				
8690 STRS on Behalf	-	2,188	132	-
8699 Other State Revenue	(2)	-	-	-
Total 2.0	<u>(2)</u>	<u>2,188</u>	<u>132</u>	<u>-</u>
3.0 Local Income				
8830 General Liability Premiums From Other Funds	2,044,709	1,343,959	1,474,802	1,984,460
8860 Interest	5,794	10,754	18,696	20,000
8890 Other Local Revenue	(9,457)	1,690	-	-
Total 3.0	<u>2,041,047</u>	<u>1,356,403</u>	<u>1,493,498</u>	<u>2,004,460</u>
4.0 Unaudited Beginning Balance July 1				
Total 4.0	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>
Total Available Funds	<u>\$ 2,329,472</u>	<u>\$ 2,601,923</u>	<u>\$ 2,867,710</u>	<u>\$ 2,905,980</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 74,131	\$ 71,582	\$ 87,635	\$ 99,718
2119	Full Time Regular / Confidential	17,415	19,514	43,839	93,500
2129	Permanent Part-Time	-	-	6,959	-
	Total 2100	91,546	91,096	138,433	193,218
2349	Overtime	81	118	2,959	-
	Total 2300	81	118	2,959	-
	Total 2000 Series	91,627	91,214	141,393	193,218
<u>Employee Benefits</u>					
3120	STRS - Classified	2,730	444	-	-
3160	STRS On Behalf - Classified	-	2,188	132	-
	Total 3100	2,730	2,632	132	-
3220	PERS Classified	7,693	12,053	18,978	34,900
	Total 3200	7,693	12,053	18,978	34,900
3320	OASDHI Classified	3,901	4,847	7,361	10,679
3325	Medicare Classified	1,339	1,310	1,997	2,802
	Total 3300	5,239	6,157	9,358	13,481
3420	H&W Classified	15,627	19,201	30,447	39,288
3460	OPEB Classified	222	191	277	385
	Total 3400	15,849	19,392	30,724	39,673
3520	SUI Classified	46	45	69	97
	Total 3500	46	45	69	97
3620	Work Comp Classified	1,112	454	1,284	3,091
	Total 3600	1,112	454	1,284	3,091
3920	OB Classified	(90)	55	270	-
	Total 3900	(90)	55	270	-
	Total 3000 Series	32,579	40,787	60,815	91,242
<u>Books and Supplies</u>					
4320	Instructional Supplies	1,068	-	-	-
	Total 4300	1,068	-	-	-
4540	Health Supplies	1,701	1,252	-	-
4555	Copying and Printing	500	-	-	-
4590	Office/Other Supplies	1,122	92	73,620	2,200
	Total 4500	3,323	1,344	73,620	2,200
	Total 4000 Series	4,391	1,344	73,620	2,200

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Services and Operating Expenses</u>					
5045	Postage	3	-	-	-
	TOTAL 5000	3	-	-	-
5198	Professional Services	42,076	26,522	35,850	38,350
	Total 5100	42,076	26,522	35,850	38,350
5210	Mileage	275	28	-	-
5220	Conferences	-	322	-	80
	Total 5200	275	350	-	80
5310	Dues / Memberships	801	360	360	525
	Total 5300	801	360	360	525
5420	Work. Comp. Excess Liability Insur.	707,256	730,701	830,497	925,000
5421	GL & Property Expenses	1,732	1,095	1,697	3,091
5450	Claims Expense	-	468	(12,313)	12,500
5451	Claims Payments	(39,106)	(159,904)	55,590	315,000
	Total 5400	669,882	572,359	875,471	1,255,591
5541	Cell Phone	634	537	397	400
	Total 5500	634	537	397	400
5644	Repairs	1,352	(372)	(197)	1,500
	Total 5600	1,352	(372)	(197)	1,500
5730	Legal	239,746	493,721	774,379	800,000
	Total 5700	239,746	493,721	774,379	800,000
5880	Personal Property Damage	98	1,020	-	-
	Total 5800	98	1,020	-	-
	Total 5000 Series	954,866	1,094,498	1,686,260	2,096,446
<u>Capital Outlay</u>					
<u>Buildings</u>					
6223	Architects Fee	-	-	141	7,500
	Total 6200	-	-	141	7,500
<u>Equipment</u>					
6481	Equipment Addt'l \$200 to \$4,999	-	-	3,961	-
6482	Equip Repl \$5000>	2,678	-	-	-
	Total 6400	2,678	-	3,961	-
	Total 6000 Series	2,678	-	4,102	7,500
	Total Expenditures	1,086,140	1,227,843	1,966,189	2,390,606

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>	<u>515,374</u>
	Total 7900	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>	<u>515,374</u>
	Total 7000 Series	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>	<u>515,374</u>
Total Resource 6120					
Expenditures/Contingency/Fund Balance		<u>\$ 2,329,472</u>	<u>\$ 2,601,923</u>	<u>\$ 2,867,710</u>	<u>\$ 2,905,980</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,243,646
Local Income	<u>463,543</u>
Total Available Funds (TAF)	<u>\$ 1,707,189</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>2,271</u>
	Total Expenditures	2,271
7900	Contingency / Reserves	<u>1,704,918</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 1,707,189</u>

**Riverside Community College District
 2018-2019 Final Budget
 Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8835 Contract Services - OPEB	\$ 325,131	\$ 273,984	\$ 290,168	\$ 312,543
8860 Interest	207	184	922	1,000
8890 Other Local Revenue	-	240,977	116,869	150,000
Total 1.0	<u>325,339</u>	<u>515,145</u>	<u>407,959</u>	<u>463,543</u>
2.0 Unaudited Beginning Balance July 1	-	325,339	837,884	1,243,646
Total 2.0	<u>-</u>	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>
Total Available Funds	<u>\$ 325,339</u>	<u>\$ 840,484</u>	<u>\$ 1,245,843</u>	<u>\$ 1,707,189</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Contingency/Fund Balance</u>					
5890	Other Services	\$ -	\$ 2,600	\$ 2,197	\$ 2,271
	Total 5800	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
	Total 5000 Series	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
	Total Expenditures	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	325,339	837,884	1,243,646	1,704,918
	Total 7900	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,704,918</u>
	Total 7000 Series	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,704,918</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 325,339</u>	<u>\$ 840,484</u>	<u>\$ 1,245,843</u>	<u>\$ 1,707,189</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ -
Federal Income		
Moreno Valley College		
Federal Work Study	\$ 400,000	
FSEOG Student Grants and Book Waivers	500,000	
PELL Student Grants and Book Waivers	18,000,000	
Subsidized Loan	1,100,000	
Un-Subsidized Loan	600,000	
Total Moreno Valley College	<u>20,600,000</u>	
Norco College		
Federal Work Study	350,000	
FSEOG Student Grants and Book Waivers	350,000	
PELL Student Grants and Book Waivers	11,000,000	
Subsidized Loan	600,000	
Un-Subsidized Loan	600,000	
Total Norco College	<u>12,900,000</u>	
Riverside City College		
Federal Work Study	650,000	
FSEOG Student Grants and Book Waivers	725,000	
PELL Student Grants and Book Waivers	35,000,000	
Subsidized Loan	2,000,000	
Un-Subsidized Loan	1,500,000	
Total Riverside City College	<u>39,875,000</u>	
Total Federal Income		<u>73,375,000</u>
Total Available Funds (TAF)		<u>\$ 73,375,000</u>

EXPENDITURES

<u>Object Code</u>		
Federal Expenditures		
7510	Moreno Valley College	
	Federal Work Study	\$ 400,000
	FSEOG Student Grants and Book Waivers	500,000
	PELL Student Grants and Book Waivers	18,000,000
	Subsidized Loan	1,100,000
	Un-Subsidized Loan	600,000
	Norco College	<u>\$ 20,600,000</u>
	Federal Work Study	350,000
	FSEOG Student Grants and Book Waivers	350,000
	PELL Student Grants and Book Waivers	11,000,000
	Subsidized Loan	600,000
	Un-Subsidized Loan	600,000
	Riverside City College	<u>12,900,000</u>
	Federal Work Study	650,000
	FSEOG Student Grants and Book Waivers	725,000
	PELL Student Grants and Book Waivers	35,000,000
	Subsidized Loan	2,000,000
	Un-Subsidized Loan	1,500,000
		<u>39,875,000</u>
	Total Federal Expenditures	<u>\$ 73,375,000</u>
	Contingency	<u>-</u>
	Total Student Federal Grants	<u>\$ 73,375,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		<u>\$ -</u>
Moreno Valley College		
Cal Grants	\$ 1,600,000	
Student Success Completion Grant	<u>667,178</u>	
Total Moreno Valley College		2,267,178
Norco College		
Cal Grants	1,000,000	
Student Success Completion Grant	<u>476,042</u>	
Total Norco College		1,476,042
Riverside City College		
Cal Grants	3,100,000	
Student Success Completion Grant	<u>1,837,017</u>	
Total Riverside City College		<u>4,937,017</u>
State Income - Cal Grant B, C, and SSCG		<u>8,680,237</u>
Total Available Funds (TAF)		<u><u>\$ 8,680,237</u></u>

EXPENDITURES

Object Code

7510 Moreno Valley College		
Cal Grants	\$ 1,600,000	
Student Success Completion Grant	<u>667,178</u>	
Total Moreno Valley College		\$ 2,267,178
Norco College		
Cal Grants	1,000,000	
Student Success Completion Grant	<u>476,042</u>	
Total Norco College		1,476,042
Riverside City College		
Cal Grants	3,100,000	
Student Success Completion Grant	<u>1,837,017</u>	
Total Riverside City College		<u>4,937,017</u>
Total State - Cal Grant B and C		\$ 8,680,237
Contingency		<u>-</u>
Total State of California Student Grants		<u><u>\$ 8,680,237</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 117,578
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>450,000</u>	
Total Income		<u>850,000</u>
Total Available Funds (TAF)		<u><u>\$ 967,578</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 223,516	
	Norco College	223,516	
	Riverside City College	<u>520,547</u>	
	Total Expenditures		\$ 967,578
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 967,578</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,204,903</u>
Local Income		
ASMVC		
Student Fees	\$ 204,011	
Interest	<u>208</u>	
Total ASMVC Local Income		204,219
ASNC		
Student Fees	267,504	
Interest	<u>208</u>	
Total ASNC Local Income		267,712
ASRCC		
Student Fees	628,485	
Interest	<u>484</u>	
Total ASRCC Local Income		<u>628,969</u>
Total Local Income ASRCCD		<u>1,100,900</u>
Total Available Funds (TAF)		<u><u>\$ 2,305,803</u></u>

EXPENDITURES

Account Code

934	ASMVC - ASB	\$ 188,700	
930	ASMVC - Organizations Funding	<u>15,001</u>	
	Total ASMVC Expenditures		\$ 203,701
921	ASNC - ASB	358,773	
924	ASNC - Organizations Funding	<u>59,810</u>	
	Total ASNC Expenditures		418,583
910	ASRCC - ASB	265,433	
906	ASRCC - Athletics	254,500	
905	ASRCC - Organizations Funding	<u>155,491</u>	
	Total ASRCC Expenditures		<u>675,424</u>
	Total Expenditures		\$ 1,297,708
	Contingency		<u>1,008,095</u>
	Total ASRCCD Accounts		<u><u>\$ 2,305,803</u></u>

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash Basis – Method of accounting in

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

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

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

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

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

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

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

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

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

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

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

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

Current Expense of Education (CEE) –

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

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

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

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

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

Direct Costs – Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ

from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

Education Protection Account (EPA) –

The EPA provides community colleges with general purpose state aid funding pursuant to Proposition 30. It is a component of total general apportionment.

Employee Benefits (Object Code Series 3000) –

Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation. Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

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

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

ERAF (Educational Revenue Augmentation Fund) –

Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to local educational agencies within that county.

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

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

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

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

Full-Time Equivalent Students (FTES) – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days would be in attendance for 525 hours (i.e. 3 times 175 equals 525). Full-Time equivalent student (FTES) is the most significant workload measure used in the computation of State support for California community colleges.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other

financial resources, together with all related liabilities and residual equities or balances, and changes therein.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lottery – Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. The allocation of lottery

revenue is based upon prior year resident and non-resident FTES.

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

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

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

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

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

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

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

Position Budget Control – A process for monitoring and maintaining budgetary control over authorized, full-time positions. Position control information includes the position description, incumbent, former incumbent, budgeted salary, placement,

range, step, and applicable fixed charges and health benefits.

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

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

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. SB 331 was replaced by the Student Centered Funding Formula in FY 2018-19.

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

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

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

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

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

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

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

Taxonomy of Programs and Services (TOPS) – Districts are required to report expenditures by program categories identified in the TOPS. The major categories are:

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

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

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

designation may be changed at the Board's discretion.

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



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2018-2019

September 4, 2018



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Components:	FY 18-19	FY 19-20	FY 20-21
Base Allocation (Basic Allocation + Enrollment)	70%	65%	60%
Equity Allocation (Pell, College Promise, AB 540)	20%	20%	20%
Student Success Allocation (Associate and Baccalaureate Degrees, ADTs, Credit Certificates – 16+ units, Transfer Level Math and English Completion in 1 st Year, Transfer to 4-Year Institution, CTE Completion – 9+ units, Living Wage Attainment)	10%	15%	20%



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Basic Allocation

- Amount received by each District based on the number of approved colleges and comprehensive centers it operates (same as current funding formula).

Enrollment

- An allocation based on the number of funded credit FTES served by the District, including assigned growth.
- Calculated by multiplying the established rate, \$3,727, times a three-year rolling average of credit FTES, exclusive of current year growth and special admit and incarcerated students.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Equity

- Calculated by multiplying the established rate, \$919, by the total number of students who were: 1) recipients of financial aid under the Federal Pell program; 2) AB 540 eligible and; 3) received a fee waiver under the College Promise Grant (formerly BOG Waiver).

RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Student Success Incentive Allocation

- Calculated by multiplying the established rate, \$440, by the total number points for each of the following categories:
 - Approved associate or baccalaureate degree granted (3 points)
 - Approved associate degrees for transfer granted (4 points)
 - Credit certificates requiring 16 or more units (2 points)
 - Completion of both transfer level math and English within first year of enrollment (2 points)
 - Transfer to a four-year institution (1.5 points)
 - Completion of 9 or more career technical education (CTE) units (1 point)
 - Attainment of a regional living wage within one-year of completion (1 point)
- Two additional sets of points are generated for each metric described above if the student is the recipient of Federal Pell and/or College Promise awards, multiplied by the established rate of \$111. College Promise points are the same as shown above. Federal Pell points are as follows for the metrics shown above: 4.50, 6.00, 3.00, 3.00, 2.25, 1.50, and 1.50.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Other Provisions

- “Hold Harmless” protection for FY 2018-19, FY 2019-20, and FY 2020-21 to ensure that Districts receive FY 2017-18 Total Computational Revenue, plus COLA in each year or the calculated funding under the GCFF, whichever is greater.
- Each District must adopt local performance goals in their masterplan by January 1, 2018 that align with the system-wide goals included in the Strategic Vision Plan adopted by the Board of Governor’s in 2017 to funding under the SCFF.
- Full funding of the Supplemental and Student Success Incentive Allocation. Base Grant will be deficated if there is a funding shortfall.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Riverside Community College District			
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise			
FY 2018-2019			
Base Allocation: 70% FY 18-19; 65% FY 19-20; 60% FY 20-21			
Base Credit/Special Admit/Non-Credit Rates with COLA	\$ 3,727	\$ 5,457	\$ 3,347
		Funded FTES	Amount
Basic Allocation			\$ 12,399,791
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + 660.59 Growth = 30,283.56 - Special Admit 820.73 - 37.42 Incarcerated)		29,425.41	\$ 109,668,503
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)		858.15	\$ 4,682,921
Non-Credit FTES (Base - 82.01 + Growth - 1.83)		83.84	\$ 280,612
Total Base Allocation		30,367	\$ 127,031,827

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

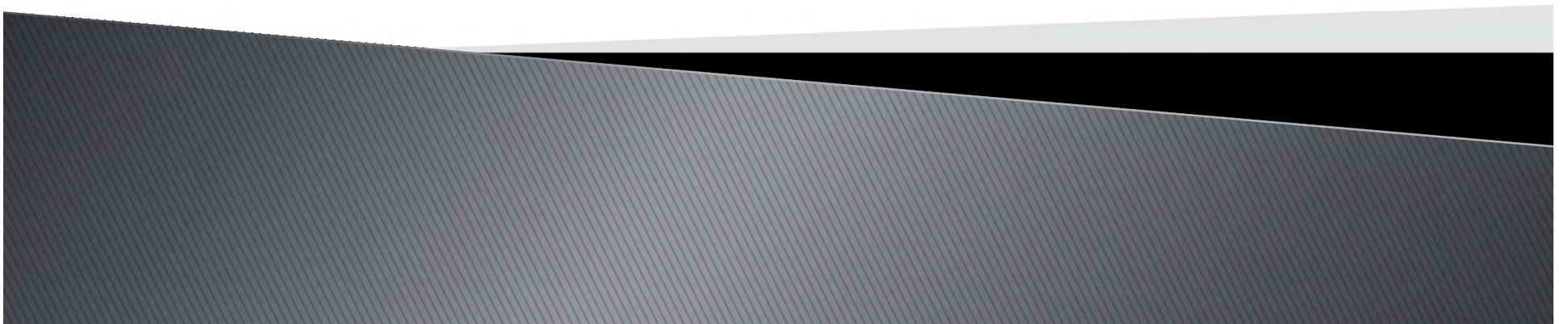
Riverside Community College District					
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise					
FY 2018-2019					
Equity Allocation: 20%					
Equity Rate per Point		\$ 919			
Equity Metrics (FY 2017-2018)	Points (a)	Total Counts (b)	Total Points (c) = (a) * (b)	Total Dollars (d) = (c) * \$919	
Pell Grant	1.00	13,853	13,853	\$	12,730,907
AB 540 Students	1.00	1,491	1,491	\$	1,370,229
California Promise Grant Students (BOG Waivers)	1.00	29,932	29,932	\$	27,507,508
Total Equity Allocation	3.00	45,276	45,276	\$	41,608,644

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise				
FY 2018-2019				
Student Success Allocation: 10% FY 18-19; 15% FY 19-20; 20% FY 20-21				
Success Rate per Point (Success/Equity)	\$	440	\$	111
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$440
Success Metrics (FY 2017-2018)				
Associate Degree	3.00	3,633	10,899	\$ 4,795,560
Associate Degree for Transfer (ADT)	4.00	616	2,464	\$ 1,084,160
Credit Certificates Requiring 18+ Units	2.00	868	1,736	\$ 763,840
CTE Units Completion of 9+ Units	1.00	4,758	4,758	\$ 2,093,520
Transfer to 4-Year Institutions	1.50	2,184	3,276	\$ 1,441,440
Transfer-Level Math and English Completion in 1st Year	2.00	849	1,698	\$ 747,120
Living Wage Attainment Within 1 Year of CC Completion	1.00	4,778	4,778	\$ 2,102,320
Total Success Metrics Allocation	14.50	17,686	29,609	\$ 13,027,960
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - BOG Students (FY 2017-2018)				
Associate Degree	3.00	2,419	7,257	\$ 805,527
Associate Degree for Transfer (ADT)	4.00	411	1,644	\$ 182,484
Credit Certificates Requiring 18+ Units	2.00	504	1,008	\$ 111,888
CTE Units Completion of 9+ Units	1.00	3,416	3,416	\$ 379,176
Transfer to 4-Year Institutions	1.50	1,419	2,129	\$ 236,264
Transfer-Level Math and English Completion in 1st Year	2.00	531	1,062	\$ 117,882
Living Wage Attainment Within 1 Year of CC Completion	1.00	3,105	3,105	\$ 344,655
Total Success Equity Metrics Allocation - BOG Waiver Students	14.50	11,805	19,621	\$ 2,177,876
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - Pell Students (FY 2017-2018)				
Associate Degree	4.50	2,304	10,368	\$ 1,150,848
Associate Degree for Transfer (ADT)	6.00	365	2,190	\$ 243,090
Credit Certificates Requiring 18+ Units	3.00	470	1,410	\$ 156,510
CTE Units Completion of 9+ Units	1.50	2,637	3,956	\$ 439,061
Transfer to 4-Year Institutions	2.25	1,282	2,885	\$ 320,180
Transfer-Level Math and English Completion in 1st Year	3.00	337	1,011	\$ 112,221
Living Wage Attainment Within 1 Year of CC Completion	1.50	1,277	1,916	\$ 212,621
Total Success Equity Metrics Allocation - Pell Students	21.75	8,672	23,735	\$ 2,634,530
Total Student Success Allocation				\$ 17,840,365
Total Apportionment				
Total Computational Revenue Under New Funding Formula for FY 2018-2019				\$ 186,480,836
Total Computational Revenue in Adopted Base Budget for FY 2017-2018				\$ 169,121,817
Increase/(Decrease) in Base Apportionment Budget				\$ 17,359,019

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



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Unrestricted Ongoing Revenues</u>	State	RCCD
<u>Apportionments</u>		
Growth (1.00%/2.23% - 661 credit FTES)	\$ 59.7	\$ -
COLA (2.71%)	173.1	-
Base Augmentation	151.3	-
Student Centered Funding Formula "Hold Harmless"	23.7	-
Student Centered Funding Formula Apportionment	-	17.36
Full-Time Faculty Hiring*	50.0	?
Total Apportionments/Unrestricted Ongoing Revenues	\$ 457.8	\$ 17.36
 <u>Unrestricted One-Time Revenues</u>		
Student Centered Funding Formula "Hold Harmless"	\$ 35.0	\$ -
Part-time Faculty Office Hours*	50.0	?
Total Unrestricted One-time Revenues	\$ 85.0	\$ -
Total Unrestricted Revenues	\$ 542.8	\$ 17.36

* The State has not determined the amounts to allocate to each district or the guidelines associated with these programs.
? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
<u>Educational Services</u>		
California Promise (AB19)	\$ 46.0	\$ 1.1
F/T Student Success Grant/Completion Grant Consolidation	40.7	3.0
New Financial Aid System Improvements	13.5	0.4
Open Educational Resources	6.0	?
Foster Youth - Next Up Program	5.0	3.0
Course Identification Numbering System	0.7	-
COLA for Categorical Programs	7.8	?
Adult Education Data Systems	5.0	-
Academic Senate	0.2	-
Online Education Initiative	35.0	?
Legal Services for Undocumented Persons	10.0	?
Mental Health Services and Training	10.0	?

? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues</u>	State	RCCD
<u>Educational Services (continued)</u>		
Pathways in STEM Fields	10.0	?
Hunger Free Campuses	10.0	?
Veteran's Resource Centers	8.5	0.1
Incarcerated Rentry Program	5.0	?
Career Readiness for Refugees	5.0	?
Norco College Early Childhood Education Center	5.0	5.0
Total Educational Services	\$ 223.4	\$ 12.6
 <u>Online</u>		
Establish Fully Online California Community College \$100 Million One-Time/\$20 Million Ongoing/Also FTES	\$ 120.0	\$ -
Total Online	\$ 120.0	\$ -

? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

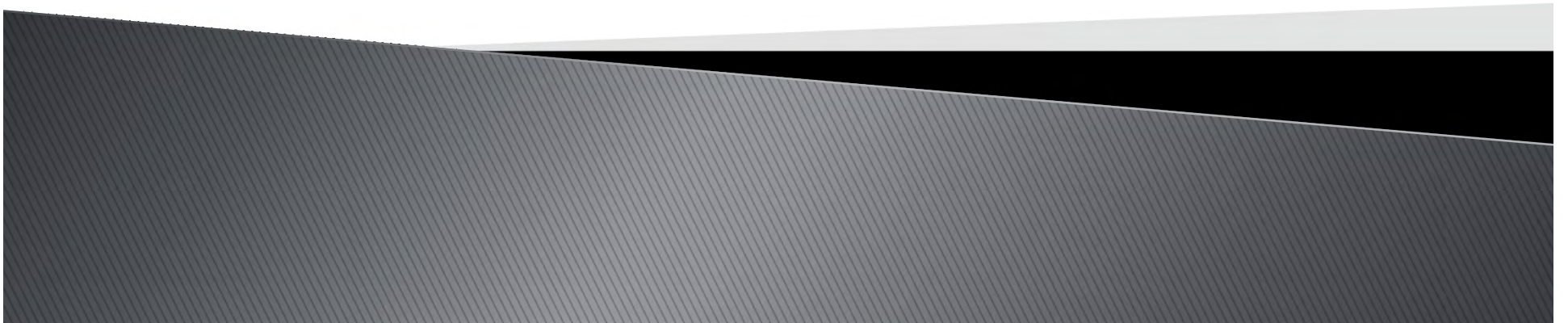
FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues (continued)</u>	State	RCCD
<u>Workforce</u>		
Apprenticeship Program Shortfall Backfill	\$ 36.5	?
COLA for Apprenticeship Program	22.7	?
Adult Education Data Sharing/COLA	26.6	?
Strong Workforce - Certified Nursing Assistance	2.0	?
Total Workforce	\$ 87.8	\$?
 <u>Facilities and Equipment</u>		
Physical Plant and Instructional Equipment	\$ 28.5	\$ 0.7
Proposition 51 - State GO Bond		
(15 Continuing Projects & 6 Current Projects)	49.9	-
Total Facilities and Equipment	\$ 78.4	\$ 0.7
 <u>Chancellor's Office Staffing</u>		
15 Positions	\$ 2.0	\$ -
Total Chancellor's Office Staffing	\$ 2.0	\$ -
Total Restricted Revenues	\$ 511.6	\$ 13.3

? – It is unknown how much the District will receive from this funding source.

FY 2018-2019 FINAL BUDGET

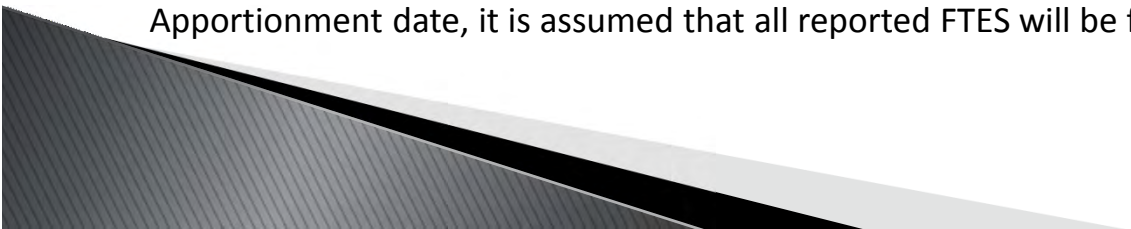


RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

FY 2017-18 Credit FTES

FY 2016-17 Actual FTES	28,699.00
Summer 2017 Rolled to FY 2016-17	<u>879.89</u>
FY 2017-18 Base FTES	29,578.89
Planned Growth (Actual .22%)	<u>66.12</u>
Adopted FTES Target for FY 2017-18*	29,645.01
Actual FTES at P3	<u>29,112.78</u>
FTES Shortfall	(532.23)
Summer 2018 Rolled to FY 2017-18 to Achieve FTES Target	<u>532.23</u>
Difference	<u><u>-</u></u>

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



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

FY 2018-19 Credit FTES Projections

FY 2016-17 Funded FTES	29,578.89
FY 2017-18 Funded FTES	29,645.01
FY 2018-19 Base FTES	<u>29,645.01</u>
3 Year Total FTES	88,868.91
Divided by 3 Years	<u>3</u>
3-Year Average FTES	29,622.97
Growth (System 1.0%; RCCD 2.23%)	<u>660.59</u>
Total Funded FTES Target	30,283.56
Unfunded FTES (.80%)	<u>241.23</u>
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 FTES Shortfall	<u>532.23</u>
FY 2018-19 FTES Target	<u><u>31,057.02</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

FTES Funding Production for FY 2017-18

Growth	660.59
Unfunded	241.23
Summer 2018 Rolled to FY 2017-18	532.23
Prior Year Base FTES vs. 3-Year Average FTES	<u>(22.04)</u>
FTES Funding Projection	<u><u>1,412.01</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

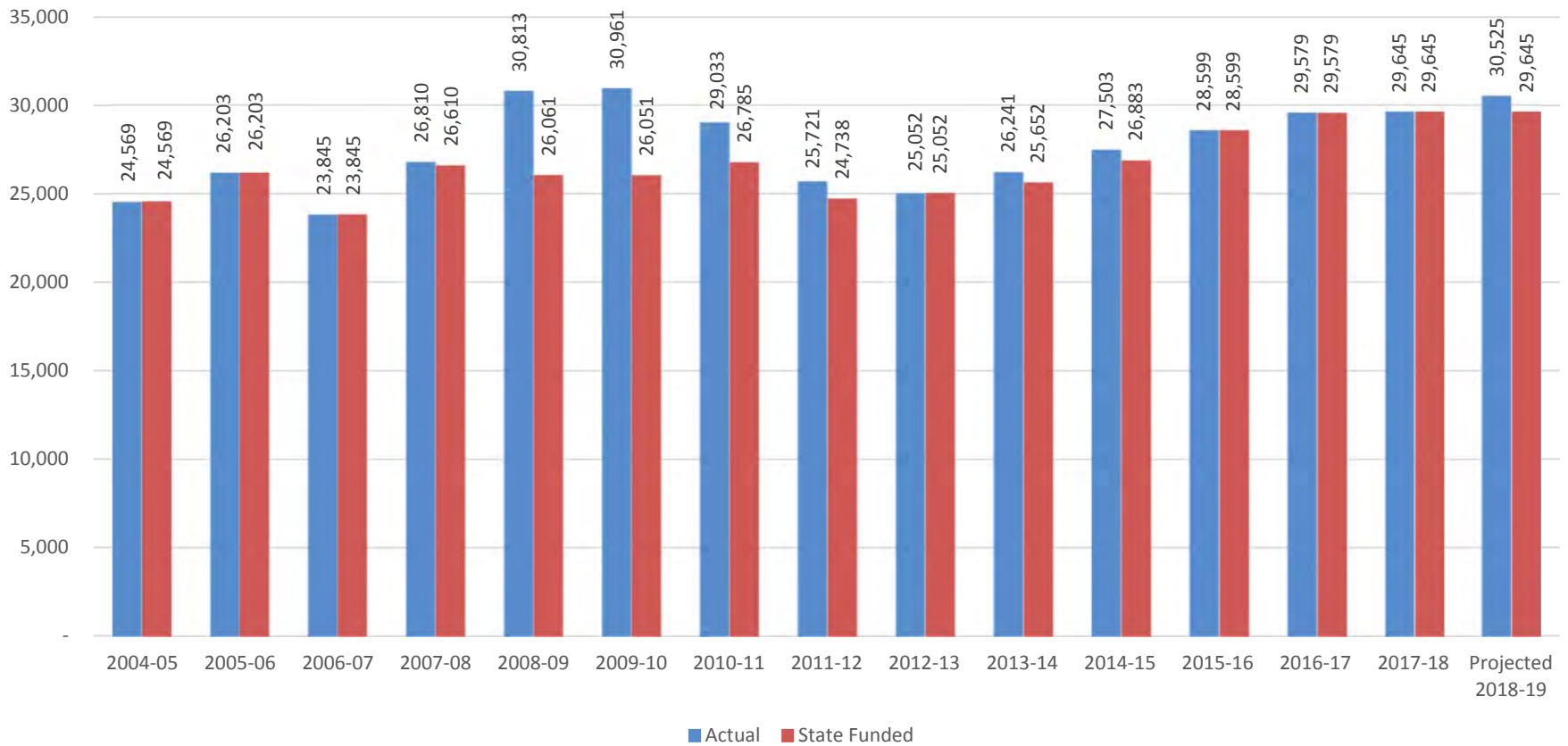
Credit FTES Targets by College

	FY 18-19 3 Yr Avg FTES	FY 18-19 Growth @ 2.23%	FY 18-19 Unfunded @ .80%	FY 17-18 FTES Target Before FY 17-18 Shortfall	FY 17-18 Shortfall	FY 18-19 Total Target FTES
MVC	6,842.91	152.60	55.72	7,051.23	348.01	7,399.24
NC	6,842.91	152.60	55.72	7,051.23	84.16	7,135.39
RCC	15,937.16	355.40	129.78	16,422.34	100.06	16,522.40
Total District	29,622.97	660.59	241.23	30,524.79	532.23	31,057.02



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2017-18 Ongoing Revenue Budget

Beginning Ongoing Revenue Budget	<u>\$ 183.25</u>
FY 2018-19 Apportionment:	
Student Centered Funding Formula	17.36
Apprenticeship	0.31
Full-Time Faculty Hiring - Hold for State Determination	-
Interest Income	0.40
Indirect Cost Recovery	0.47
Lottery	0.30
Other	<u>0.16</u>
Total Ongoing Revenue Budget Adjustment	<u>\$ 19.00</u>
Total Ongoing Revenue Budget	<u>\$ 202.25</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

(In Millions)

FY 2017-18 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 190.38</u>
Compensation Adjustments:	
Full-Time Increase (2.00% + COLA 2.71%)	\$ 4.84
Part-Time Increase (2.50% + COLA 2.71% + Enrollment Growth)	0.91
Step/Column and Personnel Adjustments	0.92
Employee Benefits:	
Net Health Insurance Rate Increases and	
Employee Plan Migration, Exclusive of New Positions	0.76
Workers' Compensation (1.0% to 1.60%)	0.74
General Liability & Property Insurance (1.20% to 1.60%)	0.49
PERS (15.53% to 18.10%)	0.95
STRS (14.43% to 16.28%)	1.44



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

(In Millions)

FY 2017-18 Ongoing Expenditure Budget (continued)

Full-Time Faculty Positions (12)		1.88
Full-Time Faculty Positions from State Allocation		
- Hold for State Determination		-
College Classified/Management Positions Allocation		0.80
Full-Time Classified & Management Positions		
Associate Vice Chancellor, Educational Services	\$ 0.21	
Director, Governmental Relations	0.22	
Administrative Assistant IV, AVC Educational Services	0.11	
Administrative Assistant I, Office of Economic Development	0.11	
Evaluator - RCC	0.10	
Instructional Support Coordinator (.48 FTE to 1.0 FTE)	0.09	
Total Positions		0.84



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2017-18 Ongoing Expenditure Budget (continued)

Chancellor's Innovation Fund for Student Success	0.20
Special Revenue Programs Holding Accounts	0.30
Indirect Costs Transfer - Current Year	0.48
Contracts and Agreements	0.20
Election Cost	0.50
Other	<u>0.01</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 16.26</u>
Total Ongoing Expenditure Budget	<u>\$ 206.64</u>
Net Ongoing Budget Shortfall	<u><u>\$ (4.39)</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 One-Time Revenue Budget

Beginning Revenue Budget	\$	1.00
Reversal of FY 2015-16 Apportionment Revenue in Excess of Entitlement		(0.22)
Reversal of FY 2017-18 Backfill for Lower than Estimated RDA Revenue		(0.78)
Bookstore and Beverage Contract Incentive		<u>0.60</u>
Total One-Time Revenue Budget	\$	<u>0.60</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 23.41
Reversal of FY 2017-18 Set-Aside for Future Operating Costs	(15.41)
FY 2018-19 Set-Aside for Future Operating Costs	13.96
Reversal FY 2017-18 Budget Savings Allocation	(8.00)
FY 2018-19 Remaining Budget Savings Allocation	6.70
Indirect Cost Transfer - Carryover from Prior Year	0.98
Bookstore and Beverage Contract Incentives	0.61
Interfund Transfer - Carryover From Prior Year	0.98
Set-Aside for New ERP System	4.63
Total One-Time Expenditure Budget	<u>\$ 27.86</u>
Net One-Time Budget	<u>\$ (27.26)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

Summary

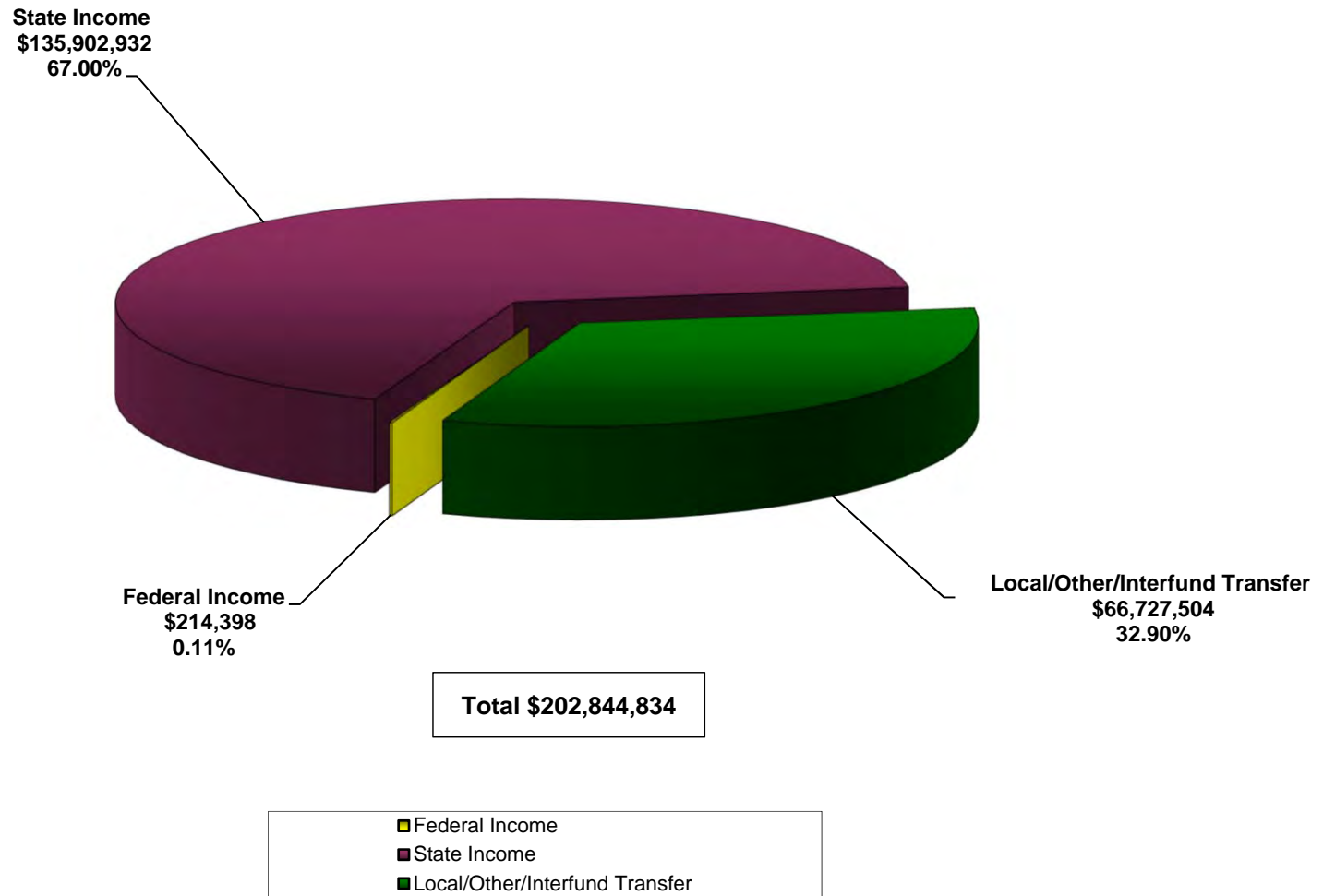
Net Ongoing Budget Shortfall	\$ (4.39)
Net One-Time Budget	<u>(27.26)</u>
Total Revenue and Expenditure Difference	\$ (31.65)
Estimated Beginning Balance at July 1, 2018	<u>45.30</u>
Total Available Funds	\$ 13.65
Less, Ending Balance Target (5.50%)	<u>(13.65)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

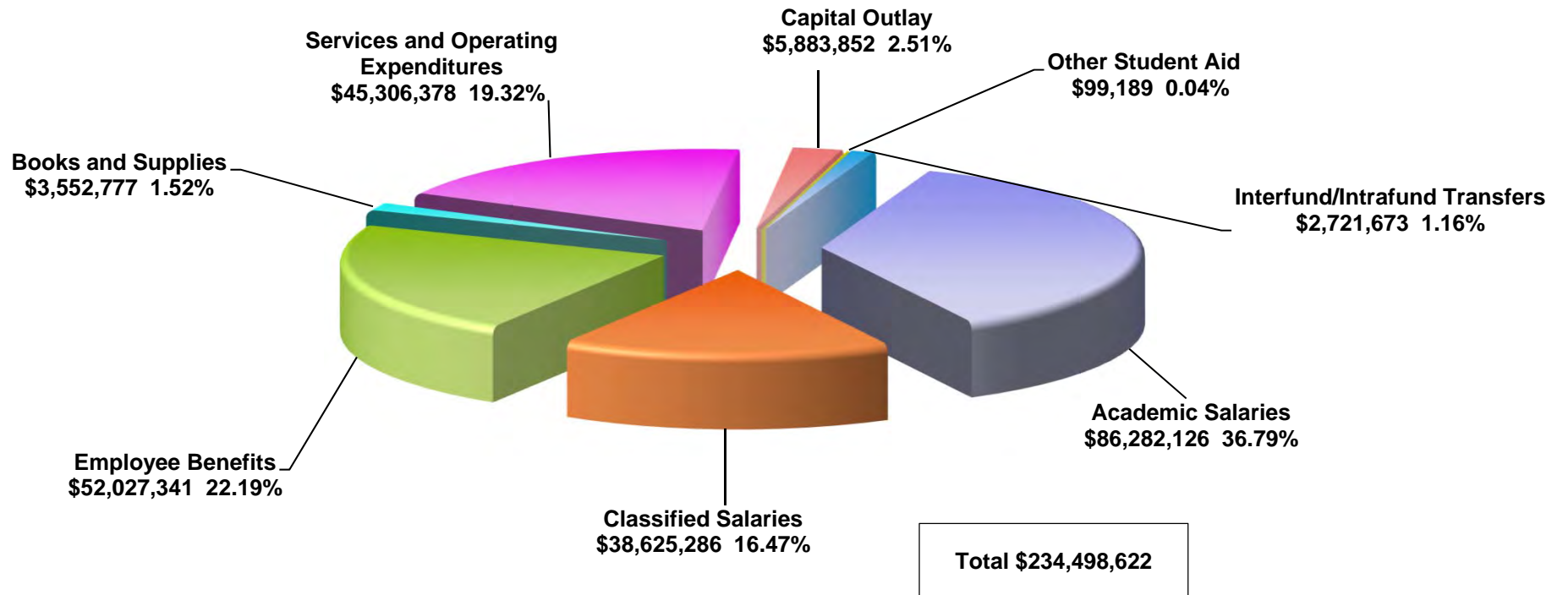
Revenue 2018-19



RIVERSIDE COMMUNITY COLLEGE DISTRICT

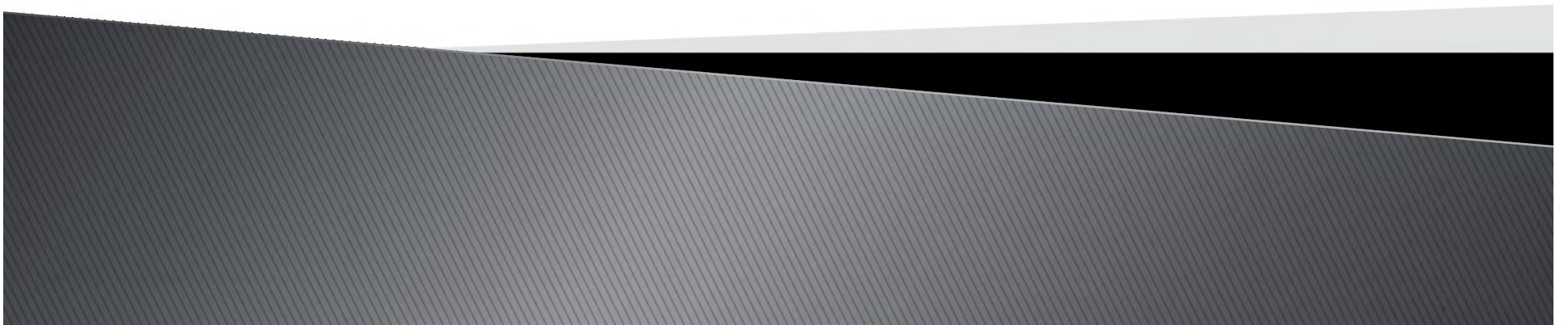
FY 2018-2019 Final Budget

Expenditures 2018-2019



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

LOOKING AHEAD



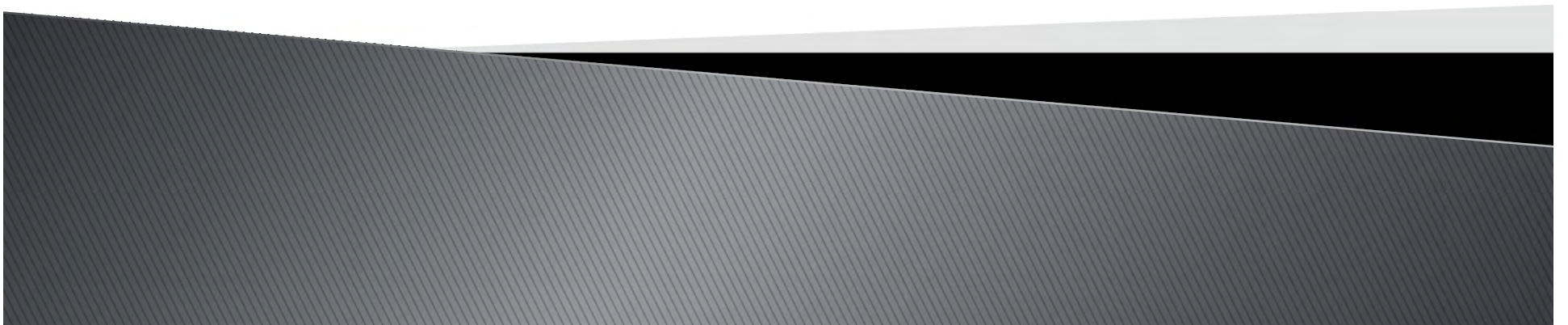
RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Challenges and Opportunities

- Student Centered Funding Formula
- Multi-Year Rate Increases for STRS and PERS
- Health Insurance
 - Rate Increases
 - Continuing/Uncertain Impact of Affordable Care Act
 - Rising 65+ Retiree Health Care Costs for PPO Plan
 - Employee Plan Migration
 - Retirement Incentive Obligation for Retiree Coverage
- Underperforming Funds (Performance Riverside, Community Education, Customized solutions)
- Long-Term Fiscal Viability Assessment

FY 2019-20 and FY 2020-21 BUDGET PROJECTIONS



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

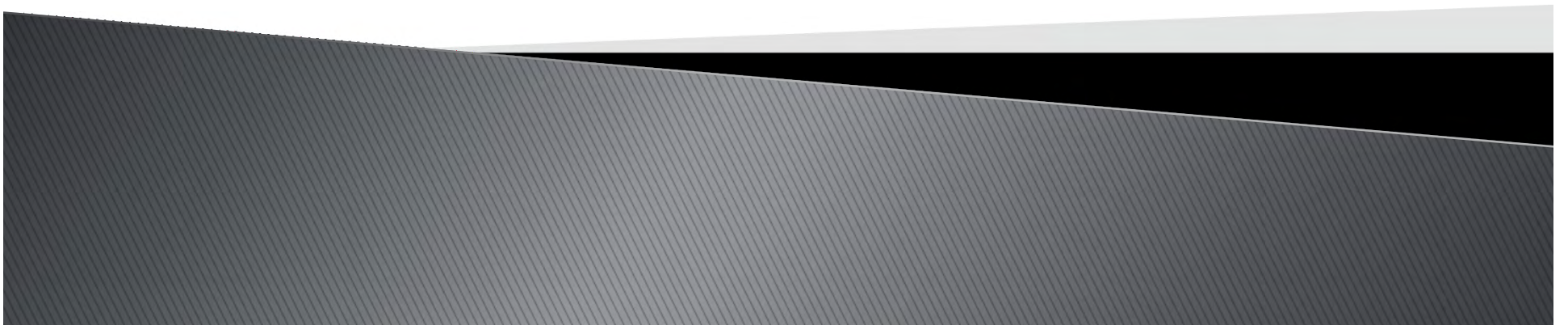
	FY 2019-20	FY 2020-21
Revenues	\$ 209.04	\$ 214.45
Expenditures	(221.16)	(231.95)
Net Budget Shortfall	\$ (12.12)	\$ (17.50)
Beginning Balance	42.03	34.00
Ending Balance	\$ 29.91	\$ 16.50
5% Ending Balance Requirement	(13.81)	(13.66)
Remaining Budget Excess (Shortfall)	<u>\$ 16.10</u>	<u>\$ 2.84</u>

Assumptions:

- Enrollment Growth (2.23%)
- Equity/Student Success Metrics Growth (5.00%)
- COLA (2.71%)
- No One-Time Funds
- No Base Increase
- Employee Benefit Increases (Except PERS/STRS) – Similar to FY 2018-19
- Compensation Increases – Similar to FY 2018-19
- Enrollment Mgmt. Increase – Similar to FY 2018-19
- PERS/STRS – At scheduled rate increases

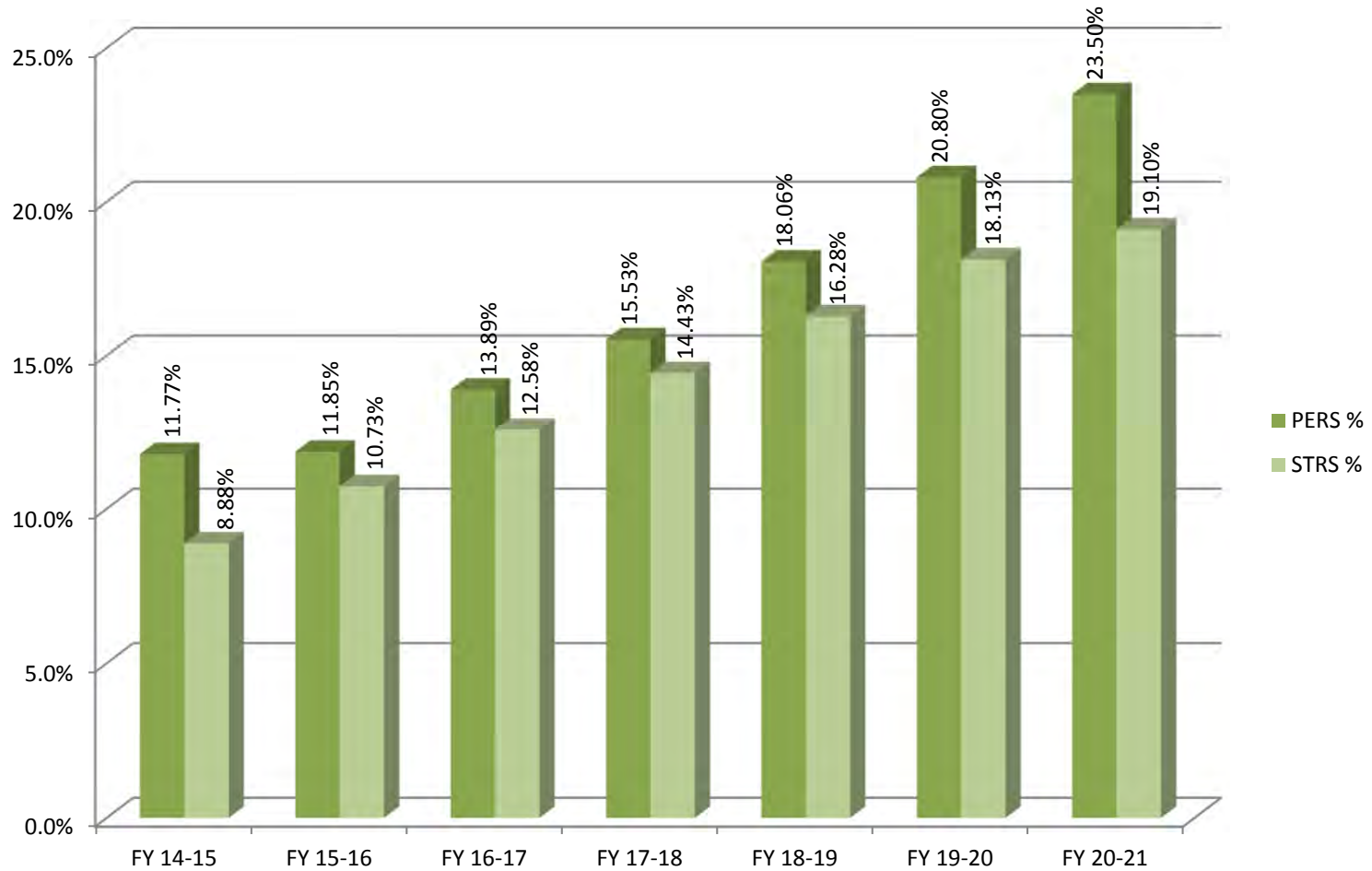


HISTORICAL BUDGET INFORMATION



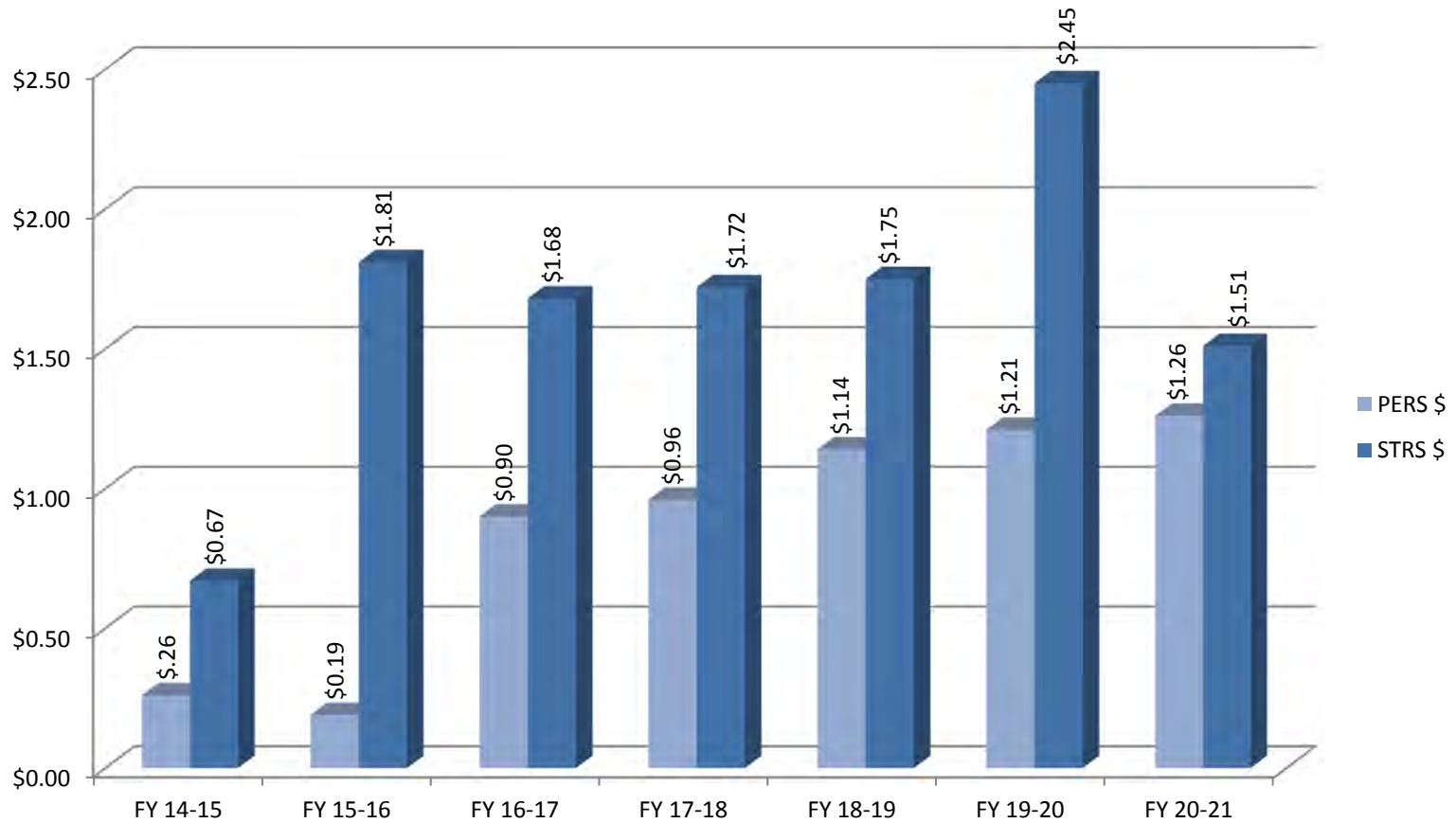
RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

PERS and STRS Projected % Rate Annual Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

PERS and STRS Projected \$ Annual Budget Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget
Unrestricted General Fund
Contingency History

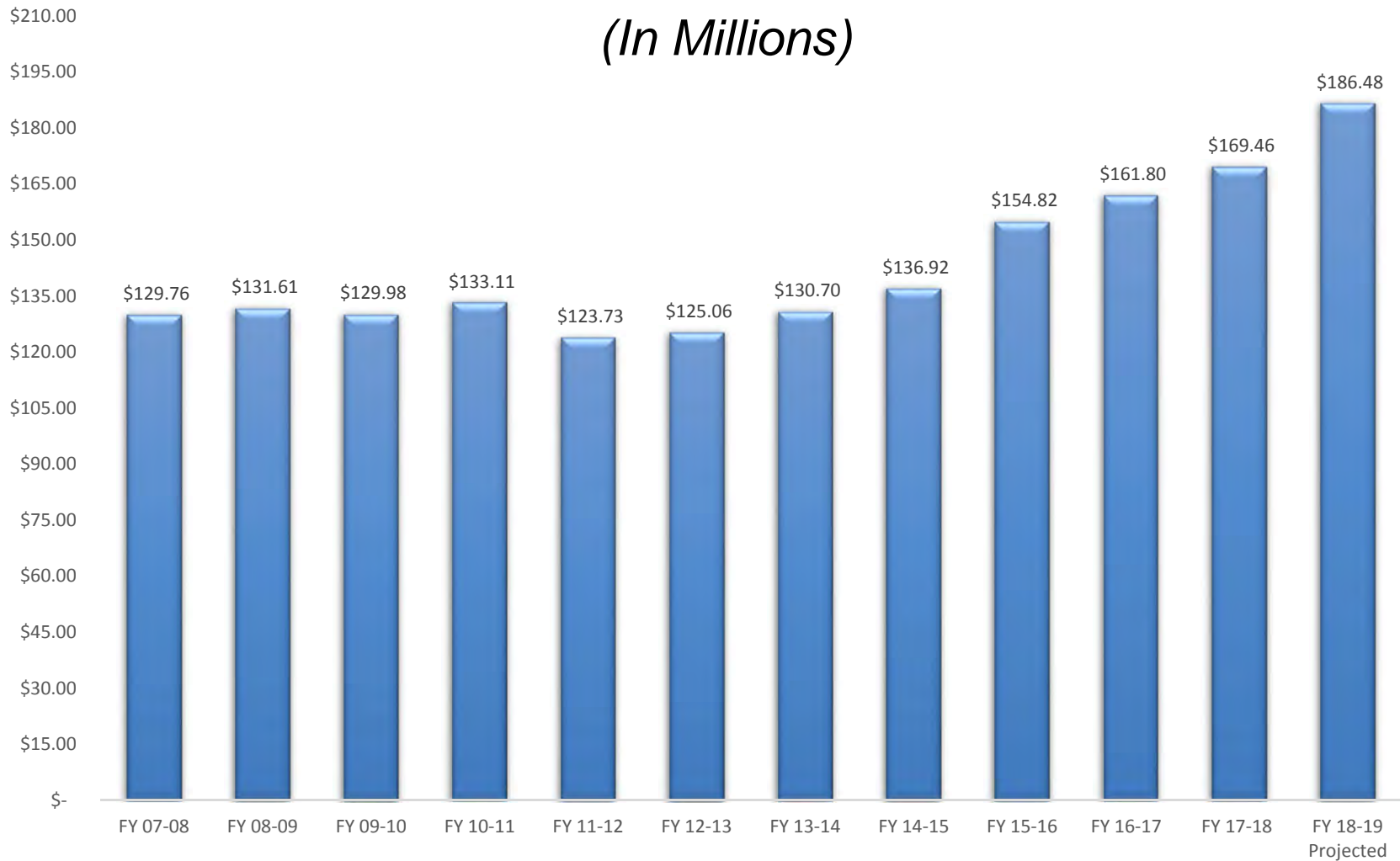
FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2017-18	\$ 13,577,277	5.91%	\$ 45,030,810 **	19.31%
2016-17	\$ 11,987,323	5.60%	\$ 42,944,508	19.60%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 7,801,811	4.85%	\$ 13,836,227	8.43%
2013-14	\$ 6,358,532	4.16%	\$ 11,734,055	7.65%
2012-13	\$ 4,560,030	3.18%	\$ 10,926,705	7.52%
2011-12	\$ 5,840,447	3.87%	\$ 6,616,948	4.54%
2010-11	\$ 8,729,056	5.53%	\$ 12,450,649	7.90%
2009-10	\$ 8,391,878	5.43%	\$ 10,594,722	6.86%
2008-09	\$ 12,566,801	7.55%	\$ 13,253,848	8.21%
2007-08	\$ 9,423,484	6.02%	\$ 18,801,018	11.88%

*Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$6.70 million. Without the one-time funds, the ending fund balance would be \$22.92 million (9.83%).

RIVERSIDE COMMUNITY COLLEGE DISTRICT

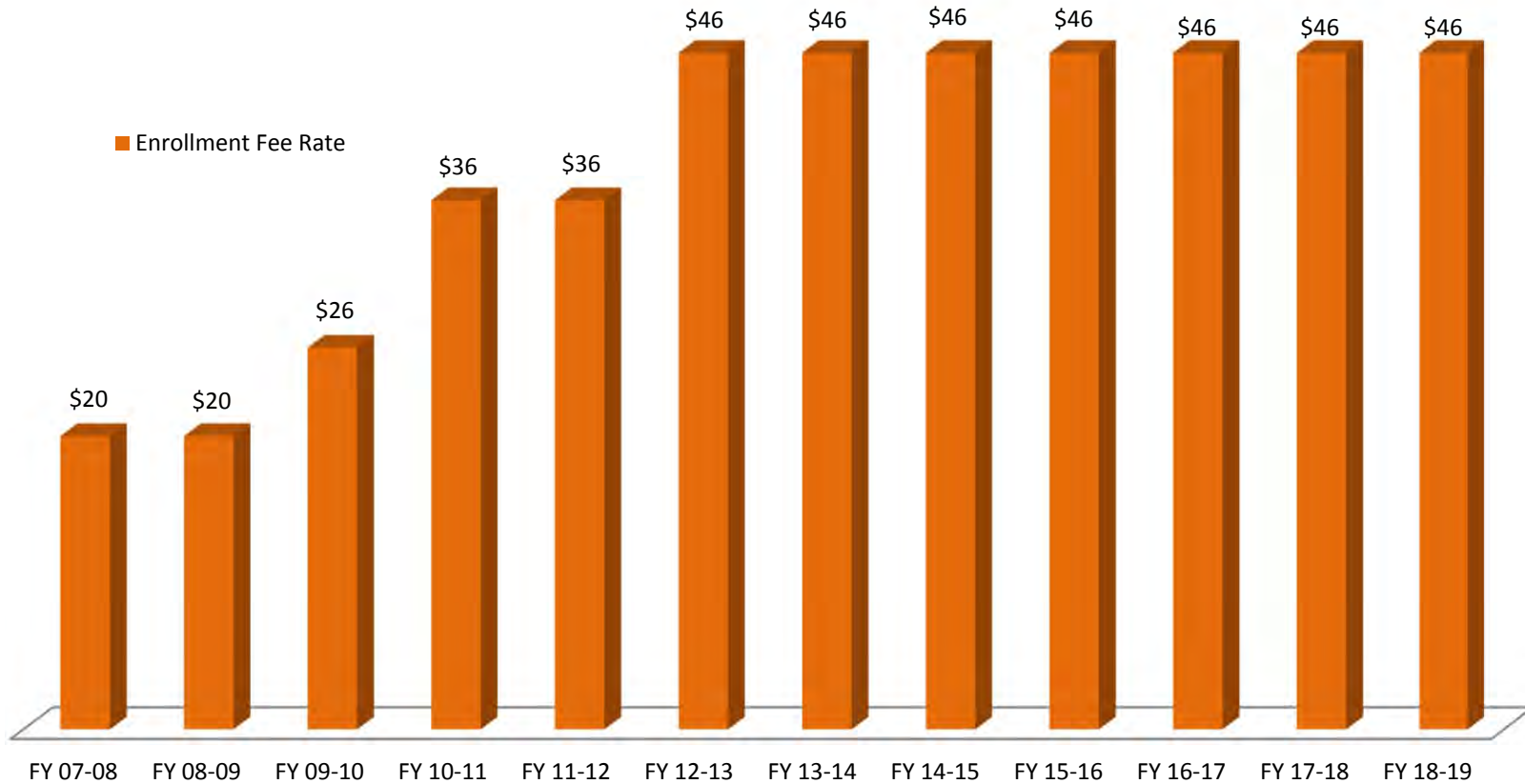
FY 2018-2019 Final Budget

General Apportionment – FTES



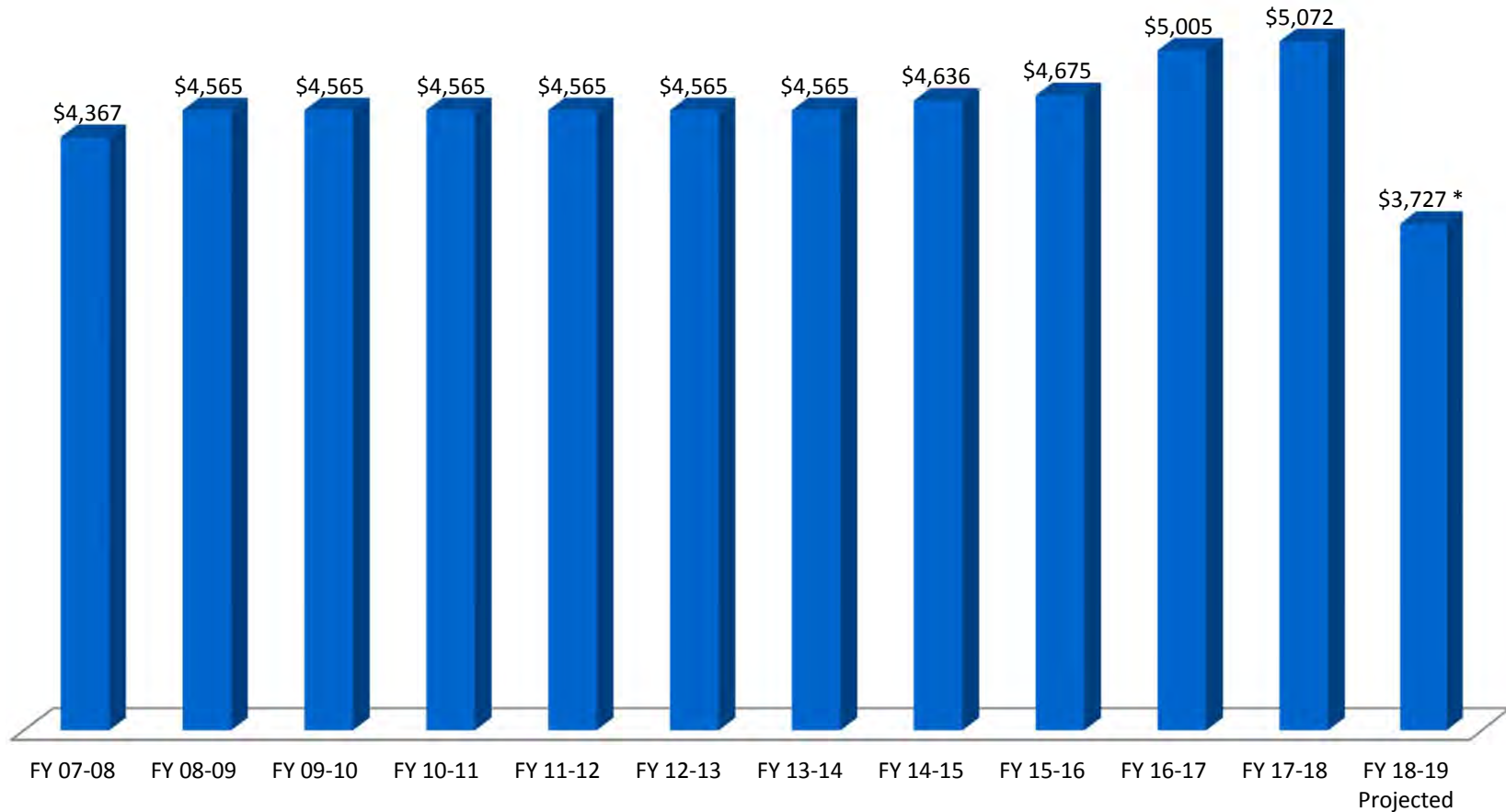
RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

CCC Base Funding Rate Per Credit FTES

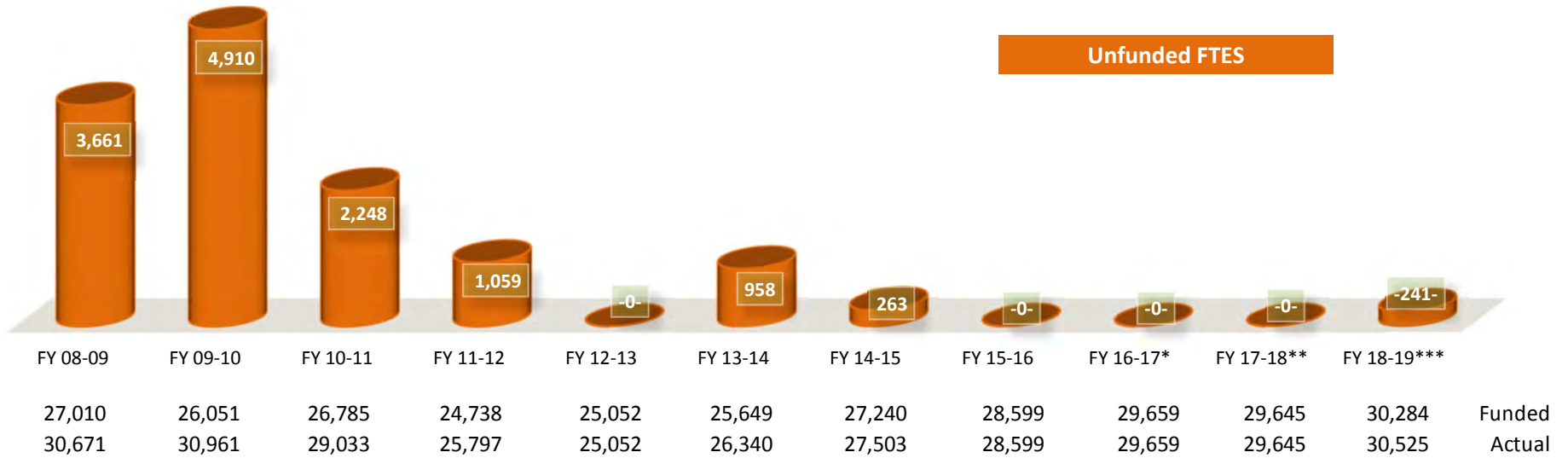


* The FY 2018-19 funding rate per credit FTES under the new Student Centered Funding Formula. The rates per point earned for the Supplemental (Equity) and Student Success Incentive Allocations are \$919 and \$440, respectively. In addition, the Student Success Incentive rates for students who receive a Pell and/or College Promise award is \$111 per metric point earned for each.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Credit FTES



Agenda Item (VIII-D-3)

Meeting	6/19/2018 - Regular
Agenda Item	Committee - Resources (VIII-D-3)
Subject	Tentative Budget for FY 2018-2019 and Notice of Public Hearing on the FY 2018-2019 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the FY 2018-2019 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed FY 2018-2019 Final Budget will be available for public inspection beginning September 13, 2018, at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 17, 2018, to be followed by the adoption of the FY 2018-2019 Final Budget.

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2018-2019 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with: the State's as yet to be adopted budget for the coming fiscal year; the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year, and; the District's year-end closing process which will be completed in August 2018.

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 2019 reflects a continuation of the adopted FY 2017-2018 Budget, with certain modifications as described in the attachment.

The FY 2018-2019 Tentative Budget takes into consideration the Governor's January budget proposal and, where applicable, modifications described in the Governor's "May Revise" budget proposal.

Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 17, 2018 as the date for the public hearing. Also, and pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services
Majd Askar, Director of Business Services

Attachments:

06192018_Assumptions Tentative Base Budget

06192018_2018 2019 Tentative Budget

06192018_FY 2018-2019 Tentative Budget Presentation

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 SIGNIFICANT ASSUMPTIONS FOR FY 2018-2019 TENTATIVE BASE BUDGET
 RESOURCE 1000
 (in millions)

1. FY 2017-2018 Ending Balance Projection:	
a. FY 2016-2017 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$.59
b. FY 2017-2018 adjustments include:	
i. Additional growth funding, base adjustment and other	\$.59
ii. Projected salary, benefits and operating cost savings	\$ 33.06*
2. FY 2018-2019 Base Revenue Budget Adjustments Include:	
a. New Student Centered-Funding Formula	\$ 10.76
b. Bookstore and Beverage Contract Incentive	\$.61
c. Redevelopment Agency Backfill - Reversal (one-time)	\$ (.78)
d. FY 2015-16 Apportionment in Excess of Entitlement – Reversal (one-time)	\$ (.22)
3. FY 2018-2019 Base Expenditure Budget Adjustments Include:	
a. Bargaining Unit Contract Increase – Full-Time	\$ 5.10
b. Full-time step/column/growth/placement/classification	\$ 1.09
c. New Full-Time Faculty Positions (12)	\$ 1.86
d. Part-Time Faculty and Overload	\$.80
e. Health Benefits (Net)	\$.03
f. PERS	\$.95
g. STRS	\$ 1.50
h. Bookstore and Beverage Contract Incentive	\$.61
i. Contracts/Agreements	\$.20
j. Election Cost	\$.50
k. Utilities	\$.20
l. Set-aside for Future Cost Increases	\$ 13.28
m. Set-aside for Budget Savings Augmentation	\$ 6.50
n. Inter-Fund Transfers	\$.78
o. New ERP System	\$ 6.00

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

FISCAL YEAR 2018-2019

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2017-2018</u>	<u>Tentative Budget 2018-2019</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 227,366,915	\$ 243,181,471
1080	Community Education	(180,546)	(248,584)
1090	Performance Riverside	(78,359)	(44,757)
1110	Bookstore (Contract-Operated)	1,734,266	1,922,811
1170	Customized Solutions	<u>763,552</u>	<u>285,503</u>
	Total Unrestricted General Funds	<u>229,605,828</u>	<u>245,096,444</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,730,382	3,226,159
1070	Student Health	3,782,304	3,731,969
1120	Center for Social Justice and Civil Liberties	204,076	229,852
1180	Redevelopment Pass-Through	8,034,561	9,691,582
1190	Grants and Categorical Programs	<u>98,304,301</u>	<u>92,473,260</u>
	Total Restricted General Funds	<u>113,055,624</u>	<u>109,352,822</u>
	Total General Funds	<u>342,661,452</u>	<u>354,449,266</u>
<u>Special Revenue - Funds 32 & 33</u>			
<u>Resource</u>			
3200	Food Services	4,379,252	4,628,313
3300	Child Care	<u>2,586,829</u>	<u>2,758,978</u>
	Total Special Revenue Funds	<u>6,966,081</u>	<u>7,387,291</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2017-2018</u>	<u>Tentative Budget 2018-2019</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	8,496,236	9,460,736
4130	La Sierra Capital	<u>1,781,103</u>	<u>1,906,124</u>
	Total Capital Projects Funds	<u>10,277,339</u>	<u>11,366,860</u>
<u>General Obligation Bond - Fund 43</u>			
<u>Resource</u>			
4390	2015E Capital Appreciation Bonds	<u>9,081,266</u>	<u>6,106,236</u>
	Total General Obligation Bond Funds	<u>9,081,266</u>	<u>6,106,236</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Self-Insured PPO Health Plan	11,272,857	14,883,092
6110	Self-Insured Workers' Compensation	3,571,731	3,409,980
6120	Self-Insured General Liability	<u>2,841,802</u>	<u>2,663,984</u>
	Total Internal Service Funds	<u>17,686,390</u>	<u>20,957,056</u>
<u>Other Internal Services - Fund 69</u>			
<u>Resource</u>			
6900	Other Internal Services, Retirees' Benefits	<u>1,417,400</u>	<u>1,965,313</u>
	Total Other Internal Services Funds	<u>1,417,400</u>	<u>1,965,313</u>
	Total District Funds	<u>\$ 388,089,928</u>	<u>\$ 402,232,022</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 73,325,000	\$ 73,375,000
	State of California Student Grants	6,556,972	8,075,000
	Local Scholarships Student Grants	<u>752,685</u>	<u>885,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2017-2018</u>	<u>Tentative Budget 2018-2019</u>
	Total Student Financial Aid Accounts	<u>80,634,657</u>	<u>82,335,930</u>
<u>Other Account</u>			
	Associated Students of RCCD	<u>2,186,566</u>	<u>2,187,878</u>
	Total Expendable Trust and Agency	<u>\$ 82,821,223</u>	<u>\$ 84,523,808</u>
	Grand Total	<u>\$ 470,911,151</u>	<u>\$ 486,755,830</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
 2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2018-2019</u>
	<u>District</u>	
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000	General Operating	\$ 47,729,252
1080	Community Education	(322,648)
1090	Performance Riverside	(604,997)
1110	Bookstore (Contract-Operated)	864,298
1170	Customized Solutions	<u>(62,401)</u>
	Total Unrestricted General Funds	<u>47,603,504</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050	Parking	(87,794)
1070	Student Health	2,061,029
1120	Center for Social Justice and Civil Liberties	38,599
1180	Redevelopment Pass-Through	7,195,282
1190	Grants and Categorical Programs	<u>-</u>
	Total Restricted General Funds	<u>9,207,116</u>
	Total General Funds	<u>56,810,620</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200	Food Services	1,431,458
3300	Child Care	<u>1,273,715</u>
	Total Special Revenue Funds	<u>2,705,173</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
 2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2018-2019</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100	State Construction & Scheduled Maintenance	-
4130	La Sierra Capital	<u>1,842,402</u>
	Total Capital Projects Funds	<u>1,842,402</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4390	2015E Capital Appreciation Bonds	<u>6,006,236</u>
	Total General Obligation Bond Funds	<u>6,006,236</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100	Self-Insured PPO Health Plan	5,221,994
6110	Self-Insured Workers' Compensation	1,886,373
6120	Self-Insured General Liability	<u>1,162,549</u>
	Total Internal Service Funds	<u>8,270,916</u>
<u>Other Internal Services - Fund 69</u>		
<u>Resource</u>		
6900	Other Internal Services, Retirees' Benefits	<u>1,366,469</u>
	Total Other Internal Services Funds	<u>1,366,469</u>
	Total District Funds	<u>\$ 77,001,816</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
	Student Federal Grants	\$ -
	State of California Student Grants	-
	Local Scholarships Student Grants	<u>35,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2018-2019

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2018-2019</u>
	Total Student Financial Aid Accounts	<u>35,930</u>
<u>Other Account</u>		
	Associated Students of RCCD	<u>1,086,978</u>
	Total Expendable Trust and Agency	<u>\$ 1,122,908</u>
	Grand Total	<u><u>\$ 78,124,724</u></u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

Estimated Beginning Balance, July 1		<u>\$ 47,729,252</u>
Federal Income		
Student Financial Aid Adm. Fees	<u>\$ 211,995</u>	
Total Federal Income		211,995
State General Apportionment		101,237,429
Other State Income		
Apprenticeship	471,837	
Enrollment Fee Waiver Administration	480,768	
Education Protection Account	23,568,130	
Homeowner's Prop Tax Exemption	459,901	
Lottery	4,600,000	
Part-Time Faculty Compensation/Hours/Health Ins	748,911	
State Mandated Costs	<u>824,902</u>	
Total Other State Income		31,154,449
Local Income		
RDA Asset Liquidation	122,004	
Property Taxes	44,157,273	
Food Sales / Commissions	170,000	
State Dated Checks (Resource 0800)	60,000	
Interest	665,000	
Student Representation Fees	16,500	
Enrollment Fees	10,339,132	
Nonresident Student Fees	4,500,000	
Transcript / Late Application Fees	96,900	
Other Student Fees	189,203	
Cosmetology / Dental Hygiene / Other Sales	56,700	
Leases and Rental Income	907,705	
Donations	8,282	
Miscellaneous Local Income	<u>810,147</u>	
Total Local Income		62,098,846
Other/Incoming Transfers		
Sales - Obsolete Equipment	12,500	
Indirect Costs Recovery	<u>737,000</u>	
Total Other/Incoming Transfers		<u>749,500</u>
Total Income		<u>\$ 195,452,219</u>
Total Available Funds		<u>\$ 243,181,471</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

Object Code

1100	Regular Full-Time Teaching	\$ 39,031,097	
1200	Regular Full-Time Non-Teaching	14,727,250	
1300	Part-Time Hourly Teaching and Overload	29,477,687	
1400	Part-Time Hourly Non-Teaching	<u>1,929,063</u>	
	Total Academic Salaries		\$ 85,165,097
2100	Regular Full-Time and Part-Time Classified	33,916,311	
2200	Regular Full-Time Instructional aides	2,333,172	
2300	Student Help Non-Instructional and Classified Overtime	1,336,661	
2400	Student Help Instructional Aides	<u>408,772</u>	
	Total Classified Salaries		37,994,916
3000	Employee Benefits		50,794,126
4000	Books and Supplies		3,183,074
5000	Services and Operating Expenditures		42,973,098
6000	Capital Outlay		7,114,717
7000	Other Student Aid		154,416
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(1,489,552)	
	Center for Social Justice (Resource 1120)	165,541	
	College Work Study (Resource 1190)	363,618	
	DSP&S (Resource 1190)	665,157	
	Riverside City College Promise (Resource 1190)	2,722,446	
	Veterans Education (Resource 1190)	<u>5,800</u>	
	Total Intrafund Transfers		<u>2,433,010</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 229,812,454
7900	Contingency / Reserve		<u>13,369,017</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 243,181,471</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ (322,648)
Local Income	<u>\$ 74,064</u>	
Total Income		<u>74,064</u>
Total Available Funds (TAF)		<u>\$ (248,584)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 38,077
3000	Employee Benefits	15,078
4000	Book and Supplies	14,955
5000	Services and Operating Expenditures	<u>6,407</u>
	Total Expenditures	74,517
7900	Contingency/Reserves/(Deficit)	<u>(323,101)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ (248,584)</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ (604,997)
Local Income		
Donations	\$	50,000
Box Office Receipts		200,240
Other Local Income		35,000
Intrafund Transfers from Resource 1110		<u>275,000</u>
Total Income		<u>560,240</u>
Total Available Funds (TAF)		<u>\$ (44,757)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,777
2000	Classified Salaries		111,209
3000	Employee Benefits		55,940
4000	Book and Supplies		8,300
5000	Services and Operating Expenditures		<u>268,844</u>
	Total Expenditures		453,070
7900	Contingency/Reserves/(Deficit)		<u>(497,827)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves			<u>\$ (44,757)</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 864,298
Local Income		
Commissions	\$ 1,055,000	
Interest	<u>3,513</u>	
Total Local Income		<u>1,058,513</u>
Total Available Funds (TAF)		<u>\$ 1,922,811</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 43,600
7390	Interfund Transfer to Resource 3200	105,045
8999	Intrafund Transfer to Resource 1000	1,489,552
8999	Intrafund Transfer to Resource 1090	<u>275,000</u>
	Total Expenditures	1,913,197
7900	* Contingency/Reserves	<u>9,614</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	<u>\$ 1,922,811</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1	\$ (62,401)
Local Income	<u>347,904</u>
Total Available Funds (TAF)	<u>\$ 285,503</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 185,139
3000	Employee Benefits	90,664
4000	Book and Supplies	27,710
5000	Services and Operating Expenditures	220,828
6000	Capital Outlay	<u>5,500</u>
	Total Expenditures	529,841
7900	Contingency/Reserves/(Deficit)	<u>(244,338)</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	<u>\$ 285,503</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ (87,794)
Local Income		
Rents and Leases	\$ 3,160	
Parking Permits/Fines	<u>3,310,793</u>	
Total Local Income		<u>3,313,953</u>
Total Available Funds (TAF)		<u>\$ 3,226,159</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,665,596
3000	Employee Benefits	636,669
4000	Book and Supplies	45,070
5000	Services and Operating Expenditures	892,191
6000	Capital Outlay	<u>272,999</u>
	Total Expenditures	3,512,525
7900	Contingency/Reserve/(Deficit)	<u>(286,366)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 3,226,159</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 2,061,029
State Income		
Health Care		30,000
Local Income		
Health Fees	\$ 1,571,040	
Interest	23,000	
Other	<u>46,900</u>	
Total Local Income		<u>1,640,940</u>
Total Available Funds (TAF)		<u>\$ 3,731,969</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 500,600
2000	Classified Salaries	752,659
3000	Employee Benefits	457,672
4000	Book and Supplies	128,870
5000	Services and Operating Expenditures	420,518
6000	Capital Outlay	<u>20,500</u>
	Total Expenditures	2,280,819
7900	* Contingency/Reserves	<u>1,451,150</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,731,969</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$	<u>38,599</u>
Local Income			
Interest	\$	712	
Other Local Income		<u>25,000</u>	
Total Local Income			25,712
Intrafund Transfer From Resource 1000 - General Fund			<u>165,541</u>
Total Income			<u>191,253</u>
Total Available Funds (TAF)		\$	<u>229,852</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	105,142
3000	Employee Benefits		61,940
4000	Book and Supplies		4,910
5000	Services and Operating Expenditures		46,156
6000	Capital Outlay		<u>211</u>
Total Expenditures			218,359
7900	* Contingency/Reserves		<u>11,493</u>
Total Resource 1120 Expenditures Including Contingency/Reserves		\$	<u>229,852</u>

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

TENTATIVE OPERATING BUDGET
2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 7,195,282
Local Income		
Interest	\$ 71,000	
Redevelopment Agency Agreements	<u>2,425,300</u>	
Total Local Income		<u>2,496,300</u>
Total Available Funds (TAF)		<u>\$ 9,691,582</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 184,924
6000	Capital Outlay	<u>4,344,733</u>
	Total Expenditures	4,529,657
7900	* Contingency/Reserves	<u>5,161,925</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 9,691,582</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

Estimated Beginning Balance, July 1 \$ -

Federal Income

Agents of Change for a Healthier Tomorrow	\$ 16,200
AmeriCorps	26,068
Bulletproof Vest Partnership	2,455
California State Trade Export Program	115,618
College Connection	113,813
College Connection II	112,500
Community Tech Ed Regional Consortia	220,000
Community Tech Ed Transitions	124,776
Disabled Student Support Services	358,663
ECS Consortium Grant	24,375
Federal Work Study	1,118,828
Flying with Swallows	36,572
Foster & Kinship Care	59,535
Geoscientist Development	40,493
Here to Career	112,145
National Center for Supply Chain Automation	2,761,242
Perkins Title I-C	1,106,645
Procurement Assistance	442,659
STEM Engineering Pathways	2,345,225
STEM - Moreno Valley	3,340,194
Student Support Services RISE Norco	324,848
Student Support Services TRIO MV	164,569
Student Support Services TRIO Norco	376,065
Student Support Services TRIO Riverside	286,956
Talent Search Program - Moreno Valley	421,311
TANF 50%	193,075
Title V Accelerating Pathways to Graduation & Transfer	732,093
Title V HSI Ben Clark Training Center	1,720,167
Trade Adjustment Assistance	499,815
Upward Bound Math and Science	382,627
Upward Bound TRIO Valley View HS	460,504
Upward Bound Nort Vista HS	561,152
Upward Bound Centennial HS	437,852
Upward Bound TRIO Corona HS	314,667
Upward Bound TRIO Patriot HS	458,365
Upward Bound TRIO Jurupa Valley / Rubidoux	422,565
Veterans Education	21,485
Veterans Student Support Services	337,731
Workability Grant	<u>290,060</u>

Total Federal Income 20,883,913

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

TENTATIVE OPERATING BUDGET
 2018-2019

State Income

AB 86 Adult Education Block Grant	624,082
Adult Education Data	25,941
Alliance for Allied Health Professionals	17
Basic Skills	2,319,589
Basic Skills and Student Outcomes Transformation	2,595,422
Campus Safety and Sexual Assault	64,937
California Apprentice Initiative	680,984
California Career Pathways Trust	1,835,973
CalWorks	1,070,018
CalWorks Set-Aside	14,394
Commercial Sexual Exploitation of Children	12,350
CTE Data Unlocked	100,000
Deputy Sector Navigator	60,304
Deputy Sector Navigator Global Trade & Logistics	200,000
DSP&S Allocation	2,920,292
Enrollment Growth for ADN-RN 18/19	382,000
EOPS - CARE	245,043
EOPS Allocation	1,810,276
EOPS Special Project Set-Aside	193,754
Faculty and Staff Diversity	83,135
Foster & Kinship Care Education	61,964
Foster Parent Pre-Training	274,296
Full Time Student Success	1,516,117
Guided Pathways	1,414,915
Hunger Free Campus	34,164
Innovation in Higher Education	896,882
Instructional Equipment	289,727
JFK Middle College	28,362
Lottery	2,129,961
Mental Health Services	243,950
Middle College High School	100,000
Prop 39 Clean Energy Workforce Program	84,505
Sector Navigator	372,500
SFAA - Base	442,929
SFAA - Capacity	956,414
Song Brown RN 17/19	112,804
Song Brown RN 18/20	200,000
Song Brown RN Special Programs 16/18	6,806
Song Brown RN Special Programs 17/19	79,952
Song Brown RN Special Programs 18/20	69,898
Staff Development	2,788
Strong Workforce Local 16/17	1,044,322
Strong Workforce Local 17/18	3,644,099
Strong Workforce Local 18/19	3,497,831
Strong Workforce Regional 16/17	983,753
Strong Workforce Regional 17/18	3,714,777
Strong Workforce Regional 18/19	9,085,719
Student Equity	4,364,438
Student Success & Support Program	7,530,893
Student Success & Support Program Set-Aside	3,355,846
Veterans Resource Center	<u>2,054,935</u>

Total State Income

63,834,058

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

TENTATIVE OPERATING BUDGET
 2018-2019

Local Income

4Faculty Web Services	8,437	
CA Step Program Income	12,000	
CACT Seminars	19,935	
California Wellness Foundation	178,288	
Career Ladders Program	933	
City of Moreno Valley (Support MVC Promise Program)	47,500	
Completion Counts: CLIP	4,409	
Foster Youth Advocacy Program	2,633	
Foster Youth Support Services	59,598	
Gateway to College	235,875	
Intn'l Student Capital Outlay Surcharge	2,852,025	
Kaiser Permanente Dental Hygiene	956	
Leadership Academy	4,250	
Middle College High School - Val Verde	146,108	
Middle College High School - Moreno Valley	119,840	
Non-Traditional Employment for Women	635	
Nuview USD Early College High School	150,000	
Procurement Assistance Center Income	4,000	
Riverside County Board of Supervisors	5,507	
Sector Navigator Income	4,224	
Seeking Safety Program	108,448	
United Way - STEM "U" Late Your Mind	2,667	
Upward Bound Math & Science MVUSD	<u>30,000</u>	
Total Local Income		3,998,268

Interfund and Intrafund Transfers

RCC Promise Program (from Resource 1000)	2,722,446	
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	363,618	
Veterans Education	<u>5,800</u>	
Total Interfund and Intrafund Transfers		<u>3,757,021</u>

Total Income		<u>92,473,260</u>
--------------	--	-------------------

Total Available Funds		<u>\$ 92,473,260</u>
-----------------------	--	----------------------

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

TENTATIVE OPERATING BUDGET
2018-2019

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 8,236,633
2000	Classified Salaries	15,320,412
3000	Employee Benefits	9,434,053
4000	Book and Supplies	12,709,801
5000	Services and Operating Expenditures	32,264,656
6000	Capital Outlay	11,000,313
7600	Book Grants / Bus Passes	<u>3,507,392</u>
	Total Expenditures	92,473,260
7900	Contingency / Reserves	<u>-</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 92,473,260</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		<u>\$ 1,431,458</u>
Local Income		
Food Sales/Commissions	\$ 2,880,740	
Pepsi Sponsorship	205,570	
Interest	<u>5,500</u>	
Total Local Income		3,091,810
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>105,045</u>
Total Income		<u>3,196,855</u>
Total Available Funds (TAF)		<u>\$ 4,628,313</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,052,286
3000	Employee Benefits	386,550
4000	Books and Supplies	1,288,328
5000	Services and Operating Expenditures	229,750
6000	Capital Outlay	<u>61,809</u>
	Total Expenditures	3,018,723
7900	* Contingency/Reserves	<u>1,609,590</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 4,628,313</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 1,273,715
Federal Income		
Lunch Program		73,799
State Income		
Tax Bailout Funds		24,000
Local Income		
Parent Fees	\$ 1,381,000	
Interest Income	6,400	
Other Local Revenue	<u>64</u>	
Total Local Income		<u>1,387,464</u>
Total Available Funds (TAF)		<u>\$ 2,758,978</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 683,888
2000	Classified Salaries	511,438
3000	Employee Benefits	240,354
4000	Books and Supplies	61,911
5000	Services and Operating Expenditures	82,969
6000	Capital Outlay	<u>28,400</u>
	Total Expenditures	1,608,960
7900	* Contingency/Reserves	<u>1,150,018</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	<u>\$ 2,758,978</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income	\$	9,335,368	
Local Income		<u>125,368</u>	
Total Income			<u>9,460,736</u>
Total Available Funds (TAF)			<u>\$ 9,460,736</u>

EXPENDITURES

Object Code

6000	Capital Outlay		<u>\$ 9,460,736</u>
	Total Expenditures		9,460,736
7900	Contingency/Reserves		<u>-</u>
	Total Resource 4100 Expenditures Including Contingency/Reserves		<u>\$ 9,460,736</u>

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

TENTATIVE OPERATING BUDGET
2018-2019

INCOME

Estimated Beginning Balance, July 1	\$ 1,842,402
Local Income	<u>63,722</u>
Total Available Funds (TAF)	<u>\$ 1,906,124</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>-</u>
	Total Expenditures	-
7900	Contingency/Reserves	<u>1,906,124</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 1,906,124</u>

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

TENTATIVE OPERATING BUDGET
2018-2019

INCOME

Estimated Beginning Balance, July 1	\$ 6,006,236
Local Income	<u>100,000</u>
Total Available Funds (TAF)	<u>\$ 6,106,236</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 678,689
3000	Employee Benefits	361,803
5000	Services and Operating Expenditures	197,755
6000	Capital Outlay	<u>23,962,948</u>
	Total Expenditures	25,201,195
7900	Contingency/Reserves	<u>(19,094,959)</u>
	Total Resource 4390 Expenditures Including Contingency/Reserves	<u>\$ 6,106,236</u>

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

TENTATIVE OPERATING BUDGET
2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 5,221,994
Local Income		
Interest	\$ 23,213	
Self-Insurance Health Plan Assessments from other Funds	<u>9,637,885</u>	
Total Local Income		<u>9,661,098</u>
Total Available Funds (TAF)		<u>\$ 14,883,092</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 140,388
3000	Employee Benefits	81,300
5000	Services and Operating Expenditures	<u>8,619,442</u>
	Total Expenditures	8,841,130
7900	Contingency/Reserves	<u>6,041,962</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 14,883,092</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 1,886,373
Local Income		
Interest	\$ 28,781	
Workers Compensation Premium Assessments from other Funds	<u>1,494,826</u>	
Total Local Income		<u>1,523,607</u>
Total Available Funds (TAF)		<u>\$ 3,409,980</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 435,132
3000	Employee Benefits	199,344
4000	Books and Supplies	12,896
5000	Services and Operating Expenditures	1,604,925
6000	Capital Outlay	<u>8,600</u>
	Total Expenditures	2,260,897
7900	Contingency/Reserves	<u>1,149,083</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 3,409,980</u>

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

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 1,162,549
Local Income		
Interest	\$ 8,227	
General Liability Premium Assessments from other Funds	<u>1,493,208</u>	
Total Local Income		<u>1,501,435</u>
Total Available Funds (TAF)		<u>\$ 2,663,984</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 183,386
3000	Employee Benefits	84,383
4000	Books and Supplies	4,906
5000	Services and Operating Expenditures	1,590,851
6000	Capital Outlay	<u>8,600</u>
	Total Expenditures	1,872,126
7900	Contingency/Reserves	<u>791,858</u>
	Total Resource 6120 Expenditures Including Contingency/Reserves	<u>\$ 2,663,984</u>

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

TENTATIVE OPERATING BUDGET
2018-2019

INCOME

Estimated Beginning Balance, July 1		\$ 1,366,469
OPEB Trust Investment Earnings	\$ 298,144	
Interest earned in Resource 6900	700	
OPEB Liability Assessments from Other Funds	<u>300,000</u>	
Total Income		<u>598,844</u>
Total Available Funds (TAF)		<u>\$ 1,965,313</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	<u>\$ 2,271</u>
	Total Expenditures	2,271
7900	Contingency/Reserves	<u>1,963,042</u>
	Total Resource 6900 Expenditures Including Contingency/Reserves	<u>\$ 1,965,313</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$	-
Federal Income		
Moreno Valley College PELL Student Grants and Book Waivers	\$	18,000,000
Norco College PELL Student Grants and Book Waivers		11,000,000
Riverside City College PELL Student Grants and Book Waivers		35,000,000
Moreno Valley College FSEOG Student Grants and Book Waive		500,000
Norco College FSEOG Student Grants and Book Waivers		350,000
Riverside City College FSEOG Student Grants and Book Waive		725,000
Moreno Valley College Federal Work Study		400,000
Norco College Federal Work Study		350,000
Riverside City College Federal Work Study		650,000
Moreno Valley College Subsidized Loan		1,100,000
Norco College Subsidized Loan		600,000
Riverside City College Subsidized Loan		2,000,000
Moreno Valley College Un-Subsidized Loan		600,000
Norco College Un-Subsidized Loan		600,000
Riverside City College Un-Subsidized Loan		<u>1,500,000</u>
Total Federal Income		<u>73,375,000</u>
Total Available Funds (TAF)		<u>\$ 73,375,000</u>

EXPENDITURES

Object Code

7510	Moreno Valley College PELL Student Grants and Book Waivers	\$	18,000,000
	Norco College PELL Student Grants and Book Waivers		11,000,000
	Riverside City College PELL Student Grants and Book Waivers		35,000,000
	Moreno Valley College FSEOG Student Grants and Book Waive		500,000
	Norco College FSEOG Student Grants and Book Waivers		350,000
	Riverside City College FSEOG Student Grants and Book Waive		725,000
	Moreno Valley College Federal Work Study		400,000
	Norco College Federal Work Study		350,000
	Riverside City College Federal Work Study		650,000
	Moreno Valley College Subsidized Loan		1,100,000
	Norco College Subsidized Loan		600,000
	Riverside City College Subsidized Loan		2,000,000
	Moreno Valley College Un-Subsidized Loan		600,000
	Norco College Un-Subsidized Loan		600,000
	Riverside City College Un-Subsidized Loan		<u>1,500,000</u>
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waivers		<u>\$ 73,375,000</u>
	Total Student Federal Grants		<u>\$ 73,375,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income			
Moreno Valley College Cal Grants	\$	1,600,000	
Moreno Valley College CCC Grant		200,000	
Moreno Valley College FTSS Grant		500,000	
Norco College Cal Grants		1,000,000	
Norco College CCC Grant		75,000	
Norco College FTSS Grant		400,000	
Riverside City College Cal Grants		3,100,000	
Riverside City College CCC Grant		200,000	
Riverside City College FTSS Grant		1,000,000	
Total State Income			<u>8,075,000</u>
Total Available Funds (TAF)		\$	<u>8,075,000</u>

EXPENDITURES

Object Code

7510	Moreno Valley College Cal Grants	\$	1,600,000
	Moreno Valley College CCC Grant		200,000
	Moreno Valley College FTSS Grant		500,000
	Norco College Cal Grants		1,000,000
	Norco College CCC Grant		75,000
	Norco College FTSS Grant		400,000
	Riverside City College Cal Grants		3,100,000
	Riverside City College CCC Grant		200,000
	Riverside City College FTSS Grant		<u>1,000,000</u>
	Total State - Cal Grants and FTSS Grants	\$	<u>8,075,000</u>
	Total State of California Student Grants	\$	<u>8,075,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 LOCAL SCHOLARSHIPS STUDENT GRANTS

TENTATIVE OPERATING BUDGET
 2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	35,930
Local Scholarships			
Moreno Valley College Local Scholarships	\$	200,000	
Norco College Local Scholarships		200,000	
Riverside City College Local Scholarships		<u>450,000</u>	
Total Local Income			<u>850,000</u>
Total Available Funds (TAF)		\$	<u><u>885,930</u></u>

EXPENDITURES

Object Code

7510	Moreno Valley College Local Scholarships	\$	221,558
	Norco College Local Scholarships		207,186
	Riverside City College Local Scholarships		<u>457,186</u>
	Total Local Scholarships	\$	<u>885,930</u>
	Total Local Scholarships Student Grants	\$	<u><u>885,930</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 ASSOCIATED STUDENTS OF RCCD

TENATIVE BUDGET
 2018-2019

INCOME

Unaudited Beginning Balance, July 1			<u>\$ 1,086,978</u>
Local Income			
ASRCC			
Student Fees	\$	628,761	
Interest		208	
Total ASRCC Local Income			628,969
ASNC			
Student Fees		267,504	
Interest		208	
Total ASNC Local Income			<u>267,712</u>
ASMVC			
Student Fees		203,735	
Interest		484	
Total ASMVC Local Income			<u>204,219</u>
Total Local Income ASRCCD			<u>\$ 1,100,900</u>
Total Available Funds (TAF)			<u><u>\$ 2,187,878</u></u>

EXPENDITURES

Account Code

905	RCC - Organizations Funding	12.78%	\$	152,591
906	Riverside Athletics	21.32%		254,500
910	Riverside ASB	18.52%		221,040
921	Norco ASB	5.01%		59,810
924	Norco - Organizations Funding	26.39%		315,000
934	MVC - Organizations Funding	1.22%		14,600
930	Moreno Valley ASB	14.75%		<u>176,000</u>
Total Expenditures		100.00%	\$	1,193,541
Total ASRCCD Ending Fund Balance				<u>994,337</u>
Total ASRCCD Expenditures plus Ending Balances			\$	<u><u>2,187,878</u></u>



STUDENT CENTERED FUNDING FORMULA AND FY 2018-2019 TENTATIVE BUDGET

June 12, 2018



Student Centered Funding Formula

Components:

- Base Allocation (60%)
- Supplemental Allocation (20%)
- Student Success Incentive Allocation (20%)



Student Centered Funding Formula

Base Allocation

Basic Allocation

- Amount received by each District based on the number of approved colleges and comprehensive centers it operates (same as current funding formula).

Enrollment

- An allocation based on the number of funded credit FTES served by the District, including assigned growth.
- Calculated by multiplying the established rate, \$3,024, times a three-year rolling average of credit FTES, exclusive of current year growth. (For FY 2018-19 a two-year average will be used)



Student Centered Funding Formula

Supplemental Allocation

Equity

- Calculated by multiplying the established rate, \$1,526, by the total number of students who were: 1) recipients of financial aid under the Federal Pell program; 2) AB 540 eligible and; 3) age 25 years or older and received a fee waiver under the College Promise Grant (formerly BOG Waiver).



Student Centered Funding Formula

Student Success Incentive Allocation

- **Calculated by multiplying the established rate, \$876, by the total number points for each of the following categories:**
 - Approved associate or baccalaureate degree granted (3 points)
 - Approved associate degrees for transfer granted (4 points)
 - Credit certificates requiring 16 or more units (2 points)
 - Completion of both transfer level math and English within first year of enrollment (2 points)
 - Transfer to a four-year institution (1.5 points)
 - Completion of 9 or more career technical education (CTE) units (1 point)
 - Attainment of a regional living wage after one-year of completion (1 point)
- **An additional set of points is generated for each metric described above if the student is the recipient of a Federal Pell award, multiplied by the established rate of \$660.**



Student Centered Funding Formula

Other Provisions:

- Eliminating ability to shift Summer FTES from one year to the next beginning with Summer 2019.
- “Hold Harmless” protection for FY 2018-19 and FY 2019-20 to ensure that Districts receive a minimum of FY 2017-18 Total Computational Revenue, plus COLA.
- Each District must align local performance goals in their masterplan with the system-wide goals included in the Strategic Vision Plan adopted by the Board of Governor’s in 2017 to receive the Supplemental and the Student Success Incentive Allocation.
- Full funding of the Supplemental and Student Success Incentive Allocation. Base Grant will be deficated if there is a funding shortfall.



Student Centered Funding Formula

Issues

- Implementation in FY 2018-19
- Hold Harmless provision is not a full “hold harmless,” since Districts have increasing costs each year (Bargaining Unit agreements, PERS, STRS, Health Insurance, Step and Column) that will not be entirely covered by COLA.
- Metrics in formulas are absolute numbers. No baseline or incremental growth is provided.
- Metrics are difficult to obtain/verify. Simulations are not based on current information so FY 2018-19 apportionment estimates are unreliable..
- The new Student Centered funding Formula has been rejected by both the State Senate and State Assembly as of the date of this presentation.
- For Tentative Budget purposes, the existing funding formula has been assumed, including FTES growth, COLA and Base increase.



**GOVERNOR'S FY 2018-19
BUDGET PROPOSAL
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT
AS OF "MAY REVISE"**



Riverside Community College District 2018-2019 Tentative Budget

Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2019 reflects a continuation of the adopted FY 2017-2018 Budget, with certain modifications as described on the subsequent pages.



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Unrestricted Ongoing Revenues

Apportionments

	<u>State</u>	<u>RCCD</u>
Growth (1.00%/2.23% - 661 credit FTES)	\$ 60.3	\$ -
COLA (2.71%)	173.1	-
Transition to Student-Centered Funding Formula	175.0	-
Apportionment from Current Funding Formula	-	10.76
Total Apportionments/Unrestricted Ongoing Revenues	<u>\$ 408.4</u>	<u>\$ 10.76</u>

Unrestricted One-Time Revenues

New Funding Formula "Hold Harmless"	<u>\$ 104.0</u>	<u>\$?</u>
Total Unrestricted Revenues	<u><u>\$ 512.4</u></u>	<u><u>\$ 10.76</u></u>



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues

Educational Services

	<u>State</u>	<u>RCCD</u>
California Promise (AB19)	\$ 46.0	\$ 1.1
F/T Student Success Grant/Completion Grant Consolidation	40.7	1.0
New Financial Aid System Improvements	18.5	0.5
Open Educational Resources	6.0	?
Foster Youth - Next Up Program	5.0	?
Course Identification Numbering System	0.7	?
COLA for Categorical Programs	7.8	0.2
Total Educational Services	<u>\$ 124.7</u>	<u>\$ 2.8</u>

? - It is unknown how much the District will receive from this funding source



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues (continued)

Online and Innovation

Establish Fully Online California Community College
 \$100 Million One-Time/\$20 Million Ongoing/Also FTES
 Innovation Awards - Innovations that Close Equity Gaps
 Total Online and Innovation

<u>State</u>	<u>RCCD</u>
\$ 120.0	\$ -
<u>20.0</u>	<u>?</u>
<u>\$ 140.0</u>	<u>\$?</u>

Workforce

Apprenticeship Program Shortfall Backfill
 COLA for Apprenticeship Program
 Adult Education Block Grant Data Sharing/COLA
 Strong Workforce - Certified Nursing Assistants
 Total Workforce

\$ 36.5	\$?
22.6	?
26.5	?
<u>2.0</u>	<u>?</u>
<u>\$ 87.6</u>	<u>\$?</u>

? - It is unknown how much the District will receive from this funding source



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues (continued)

Facilities and Equipment

Physical Plant and Instructional Equipment

Proposition 51 - State GO Bond

(15 Continuing Projects & 6 Current Projects)

Total Facilities and Equipment

	<u>State</u>	<u>RCCD</u>
	\$ 143.5	\$ 3.5
	<u>49.9</u>	<u>-</u>
	<u>\$ 193.4</u>	<u>\$ 3.5</u>

Chancellor's Office Staffing

15 Positions

Total Chancellor's Office Staffing

	<u>\$ 2.0</u>	<u>\$ -</u>
	<u>\$ 2.0</u>	<u>\$ -</u>

Total Restricted Revenues

	<u>\$ 547.7</u>	<u>\$ 6.3</u>
--	-----------------	---------------



FY 2017-2018 ENDING BALANCE ESTIMATE



FY 2017–18 Credit FTES Projection

Base FTES	29,578.89
Growth	<u>66.01</u>
Total Funded FTES	29,644.90
Actual FTES*	<u>29,644.90</u>
Total Unfunded FTES	<u>-</u>
Unfunded FTES %	<u><u>0.0 %</u></u>

* Actual FTES AT THE P2 reporting period is projected to be lower than the District’s FTES Target by 318.08 FTES. The District Enrollment Management Committee will be discussing moving 318.08 FTES from Summer 2018 to FY 2017-18 to realize the planned apportionment revenue contained in the adopted budget. The summer shift strategy is contingent upon approval of provisions contained in the New Student Centered Funding Formula.



(In Millions)

FY 2017-18 Revenues

Adopted Budget	<u>\$ 184.25</u>
Estimated Revenue Adjustments	
FY 2015-16 Additional Apportionment (Net)	\$ 0.58
FY 2016-17 Additional Apportionment (Net)	0.01
FY 2017-18 Additional Apportionment (Net)	0.59
Lottery	0.01
Other	<u>(0.10)</u>
Total Estimated Revenue Adjustments	<u>\$ 1.09</u>
Net Revenues	<u>\$ 185.34</u>



(In Millions)

FY 2017-18 Expenditures

Adopted Budget	<u>\$ 213.79</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 3.70
Supplies and Services*	28.95
Capital Outlay	<u>0.41</u>
Total Expenditure Budget Savings	<u>\$ 33.06</u>
Net Expenditures	<u>\$ 180.73</u>
Net Current Year Estimated Surplus	\$ 4.61
Beginning Balance at July 1, 2017	<u>43.12</u>
Estimated Ending Balance at June 30, 2018*	<u><u>\$ 47.73</u></u>
Estimated Ending Balance Percentage	<u><u>20.89%</u></u>

* Included in these balances is \$15.41 million of one-time State Mandate Block Grant funds that were set-aside in FY 2017-18 for future years to mitigate revenue reductions and increasing costs for STRS, PERS and health insurance, and \$6.50 million remaining from the \$8.0 million Budget Savings Allocation provided to the District's entities.



TENATIVE BUDGET FY 2018-2019



FY 2018–19 Credit FTES Projections

Base FTES	29,644.90
Growth (System 1.00%; RCCD 2.23%)	<u>661.08</u>
Total Funded FTES	30,305.98
Unfunded FTES	<u>218.81</u>
FTES Target	<u><u>30,524.79</u></u>

FTES Production for FY 2018-19

Growth	661.08
Unfunded	218.81
Summer 2018 Shifted to FY 2017-18	<u>310.08</u>
	<u><u>1,189.97</u></u>



(In Millions)

FY 2018-19 Ongoing Revenue Budget

Beginning Revenue Budget	<u>\$ 183.25</u>
FY 2018-19 Apportionment:	
Current Funding Formula	\$ 10.76
Other	<u>0.83</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 11.59</u>
Total Ongoing Revenue Budget	<u>\$ 194.84</u>



(In Millions)

FY 2018-19 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 190.38</u>
Compensation Adjustments:	
COLA (2.71%) + Contract for Full-time Salaries (2.00.%)	\$ 5.10
COLA (2.71%) + Contract for Part-time Faculty Salaries (2.50%) + Growth	0.80
Step/Column/Growth/Placement/Classification	1.09
Health Insurance	0.47
PERS (18.062%)	0.95
STRS (16.28%)	1.50



(In Millions)

FY 2018-19 Ongoing Expenditure Budget (continued)

New Full-Time Faculty Positions (12)	1.42
Chancellor's Innovation Fund	0.10
Election Cost	0.50
Contracts and Agreements	0.20
Utilities	0.20
Changes to Inter-Fund Transfers	0.78
Other	<u>(0.07)</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 13.04</u>
Total Ongoing Expenditure Budget	<u>\$ 203.42</u>
Net Ongoing Budget Shortfall	<u><u>\$ (8.58)</u></u>



(In Millions)

FY 2018-19 One-Time Revenue Budget

Beginning Revenue Budget	\$	1.00
Reversal of FY 2015-16 Apportionment Revenue in Excess of Entitlement		(0.22)
Reversal of FY 2017-18 Backfill for Lower than Estimated RDA Revenue		(0.78)
Bookstore and Beverage Contract Incentive		<u>0.61</u>
Total One-Time Revenue Budget	\$	<u>0.61</u>



(In Millions)

FY 2018-19 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 23.41
Reversal of FY 2017-18 Set-Aside for Future Operating Costs	(15.41)
FY 2018-19 Set-Aside for Future Operating Costs	13.28
Reversal FY 2017-18 Budget Savings Allocation	(8.00)
FY 2018-19 Remaining Budget Savings Allocation	6.50
Bookstore and Beverage Contract Incentives	0.61
Set-Aside for New ERP System	6.00
Total One-Time Expenditure Budget	<u>\$ 26.39</u>
Net One-Time Budget	<u><u>\$ (25.78)</u></u>



(In Millions)

Summary

Net Ongoing Budget Shortfall	\$ (8.58)
Net One-Time Budget	<u>(25.78)</u>
Total Difference	\$ (34.36)
Estimated Beginning Balance at July 1, 2018	<u>47.73</u>
Total Available Funds	\$ 13.37
Less, 5% Ending Balance Target	<u>(13.37)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>



FY 2018–19 Budget Planning Issues

- ❑ **Student Centered Funding Formula?**
- ❑ **Final State Budget?**
- ❑ **Proposition 51 – Public Schools Facilities Bond** – The voters passed this proposition in November 2016. The CCC share is \$2.0 billion and was to be allocated to community college districts, with approved projects, over a three year term at \$750 million per year. The Governor’s Budget Proposal funds 15 continuing projects (life/safety) and 6 current projects (life/safety), totaling \$49.9 million.
- ❑ **FY 2017-18 Results**

RCCD

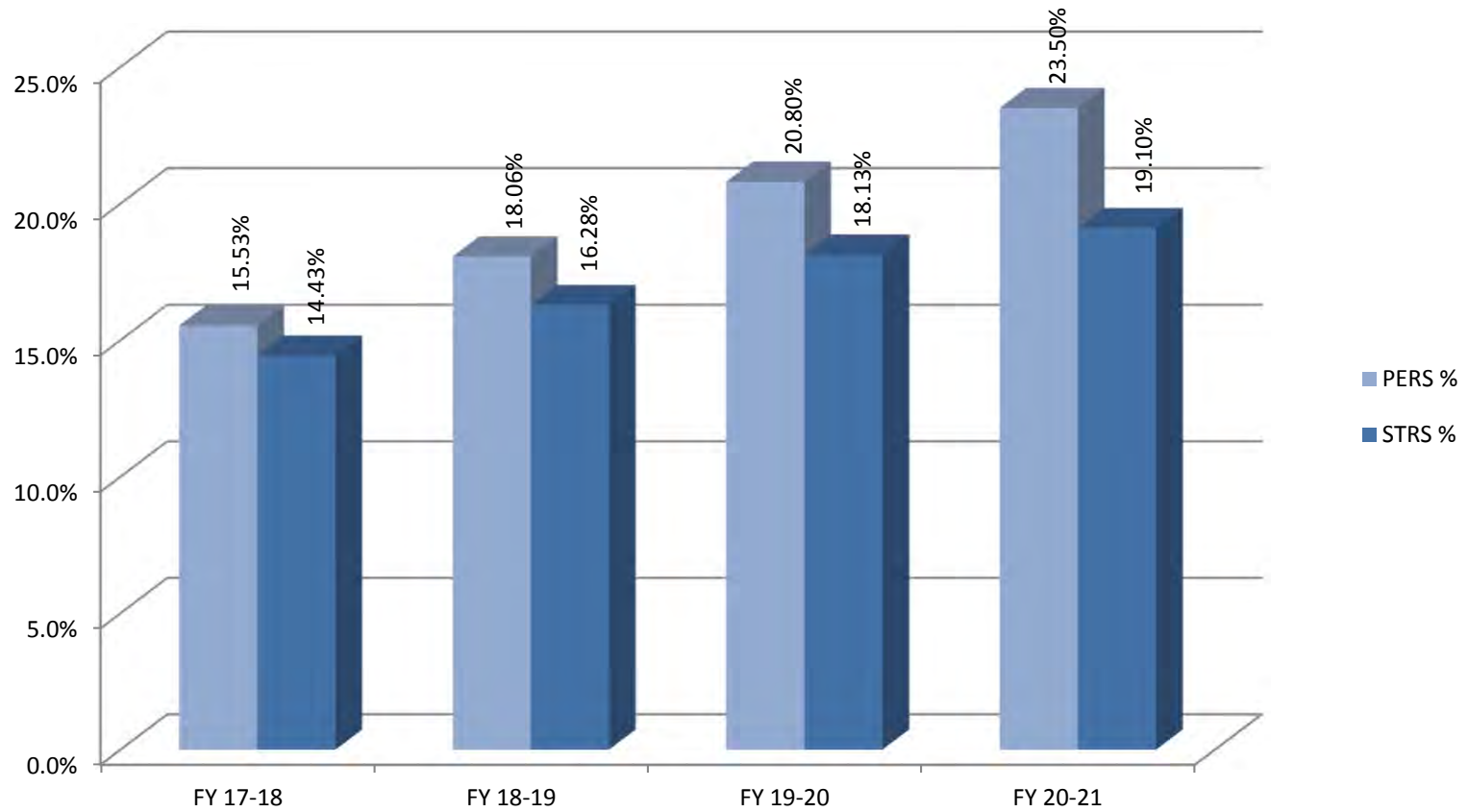
RIVERSIDE COMMUNITY
COLLEGE DISTRICT



HISTORICAL BUDGET INFORMATION

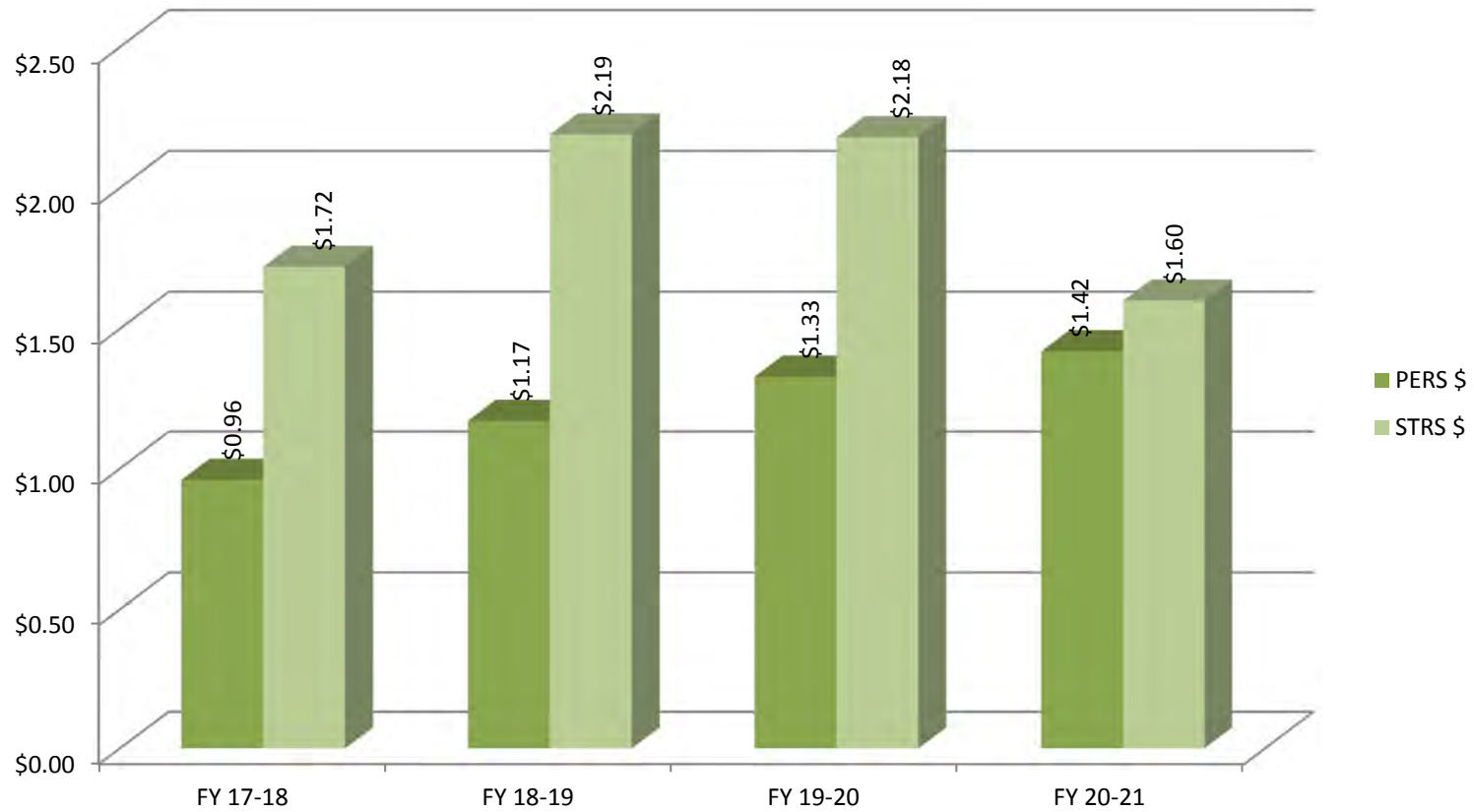


PERS and STRS Projected % Rate Budget Increases





PERS and STRS Projected \$ Annual Budget Increases





Unrestricted General Fund Contingency History

FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2017-18*	\$ 13,577,277	5.91%	\$ 47,603,505 **	20.67%
2016-17	\$ 11,987,323	5.60%	\$ 42,225,884	19.27%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 7,801,811	4.85%	\$ 13,836,227	8.43%
2013-14	\$ 6,358,532	4.16%	\$ 11,734,055	7.65%
2012-13	\$ 4,560,030	3.18%	\$ 10,926,705	7.52%
2011-12	\$ 5,840,447	3.87%	\$ 6,616,948	4.54%
2010-11	\$ 8,729,056	5.53%	\$ 12,450,649	7.90%
2009-10	\$ 8,391,878	5.43%	\$ 10,594,722	6.86%
2008-09	\$ 12,566,801	7.55%	\$ 13,253,848	8.21%
2007-08	\$ 9,423,484	6.02%	\$ 18,801,018	11.88%

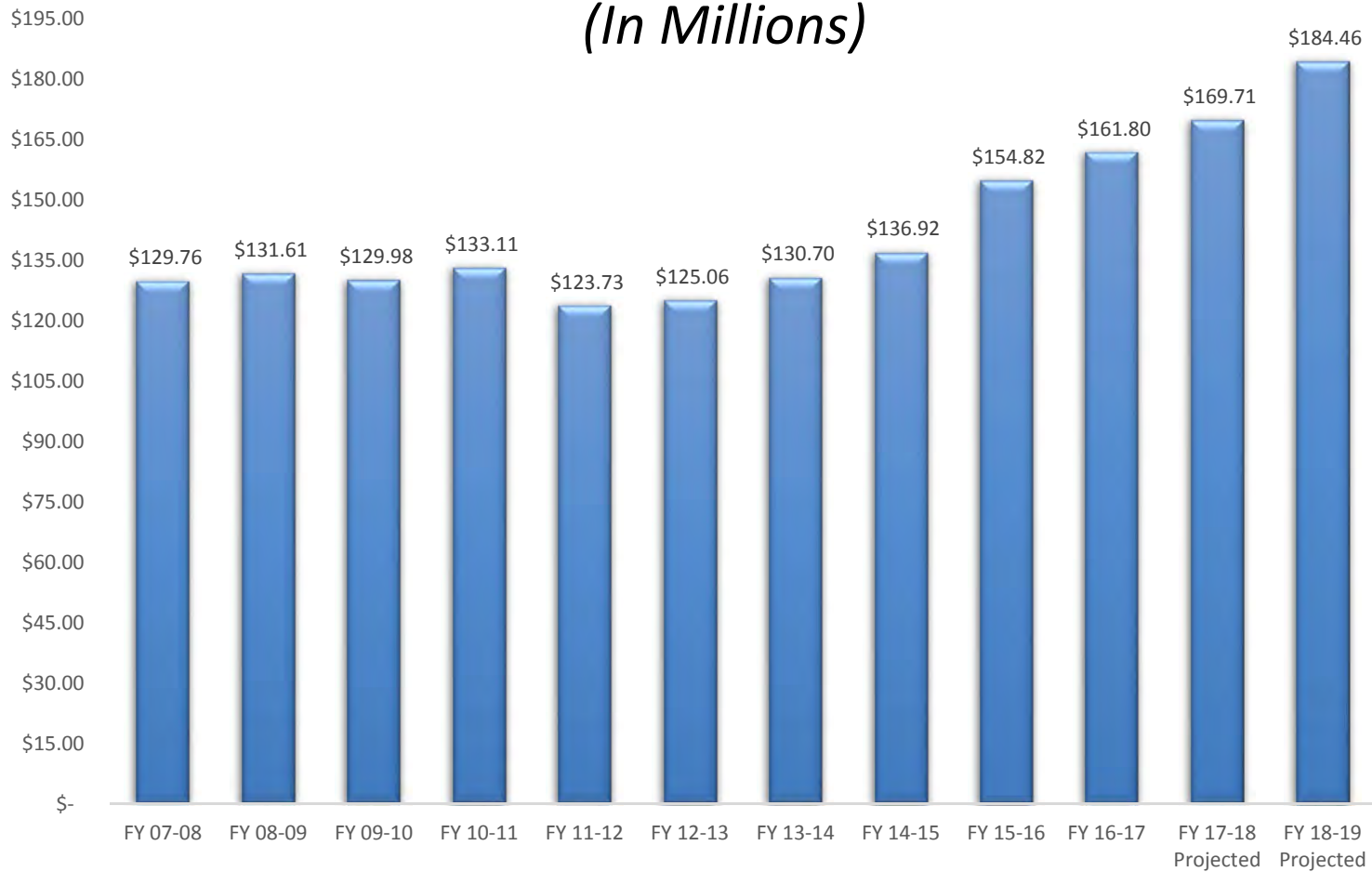
*Estimate

**Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$6.50 million. Without the one-time funds, the ending fund balance would be \$25.69 million (11.10%).



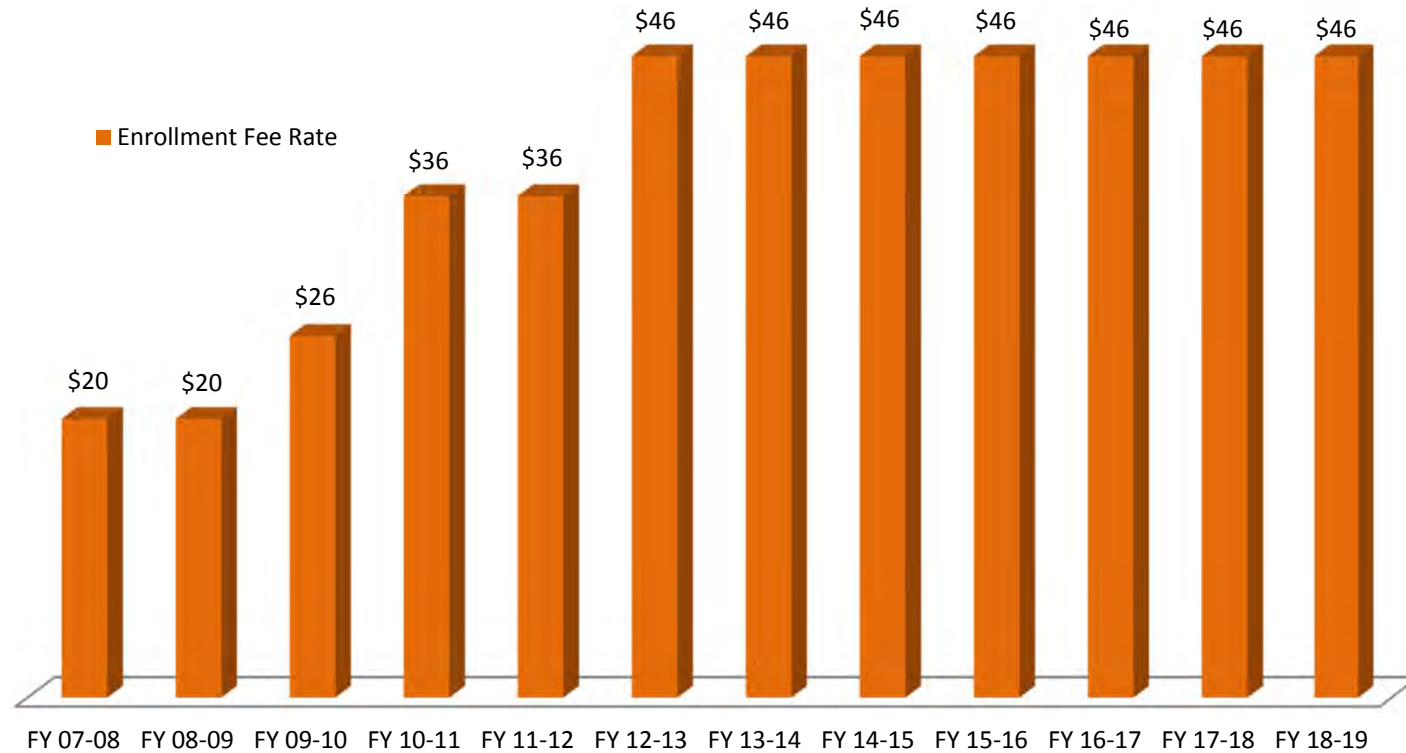
General Apportionment

(In Millions)





Enrollment Fee Rate Per Unit





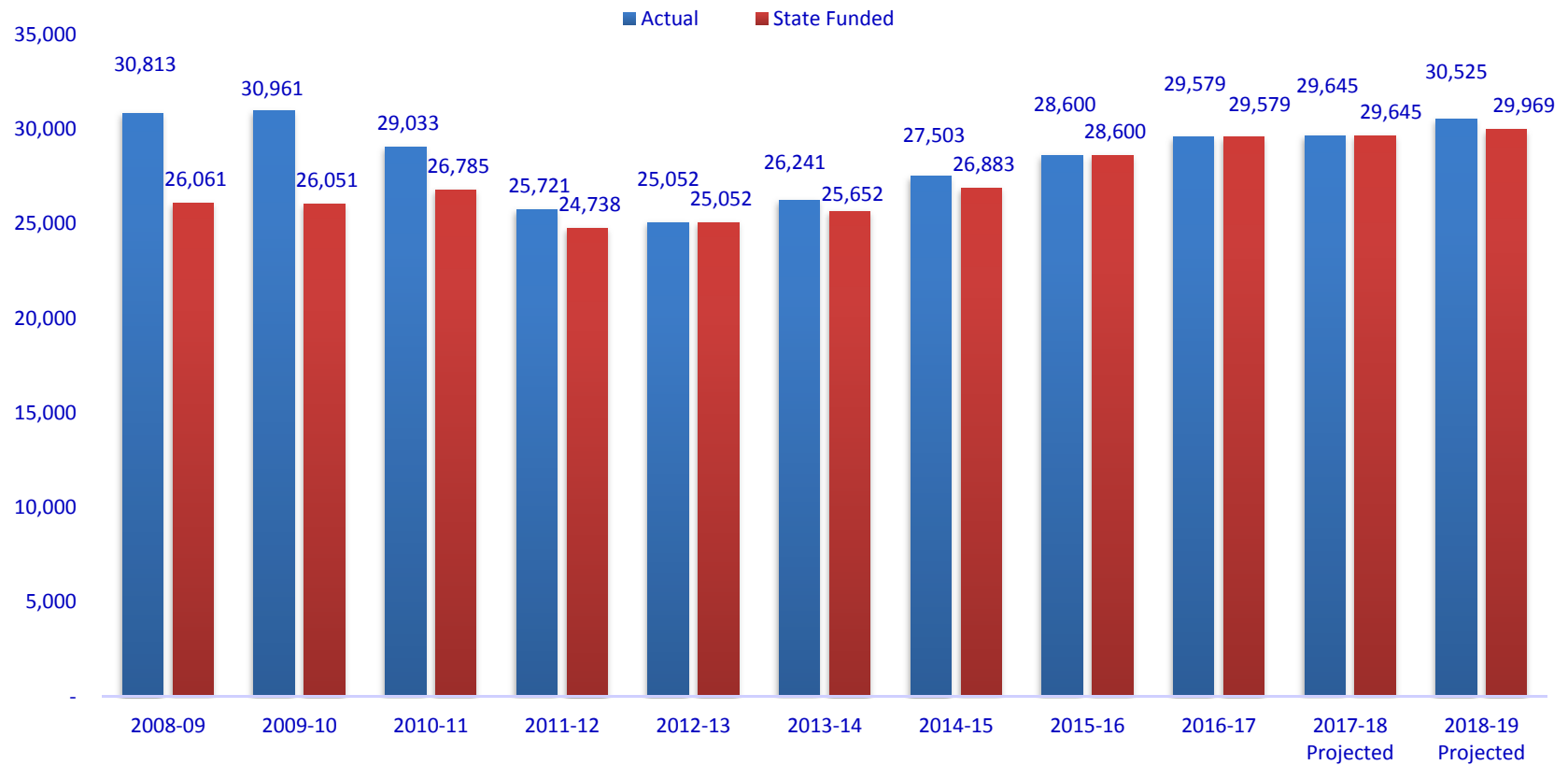
CCC Base Funding Rate Per Credit FTES



* The FY 2018-19 funding rate per credit FTES is estimated until adoption of the New Student Centered Funding Formula occurs. In addition, the proposed rates for the Supplemental (Equity) and Student Success Incentive Allocations are \$1,526 and \$876, respectively.

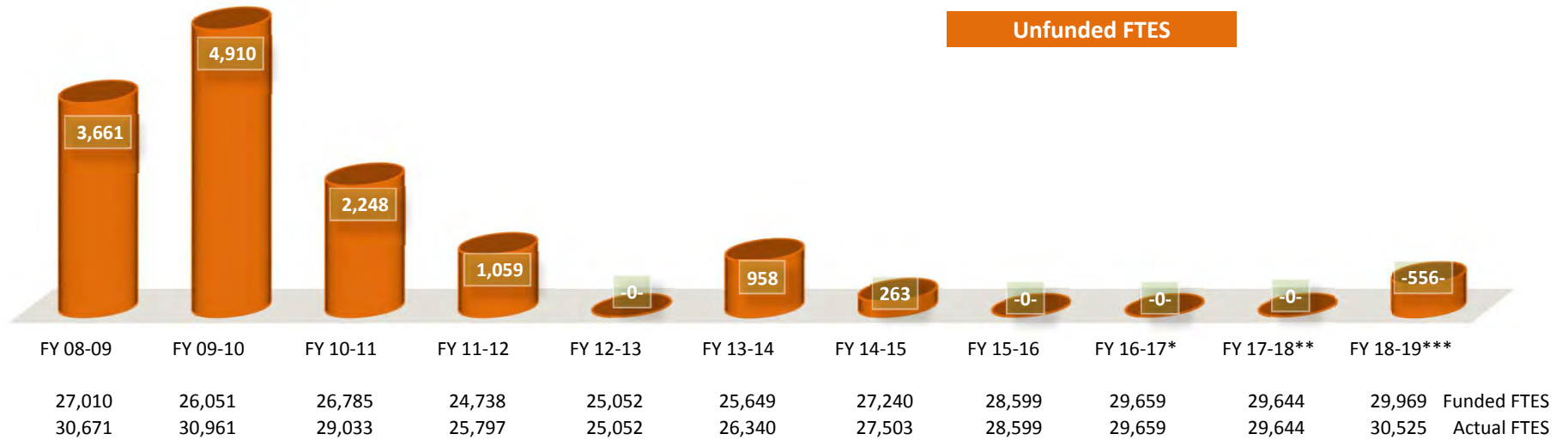


Credit FTES





Credit FTES



* Based on P1 Recalculation

** Based on estimate from Dean of Educational Services as of March 13, 2018.

*** Based on the Governor's Budget Proposal and preliminary estimate of the District's ability to achieve the growth allocation.



FY 2018-2019 BUDGET DEVELOPMENT TIMELINE



➤ **March-May**

- Legislative Hearings

➤ **May**

- May Revise - Second week of May
- Norco College Business & Facilities Planning Council Meeting – May 8, 2018
- DBAC Meeting – May 11, 2018
- Moreno Valley College Resource Subcommittee Meeting - May 16, 2018
- Riverside City College Resource Development & Administrative Services Leadership Council - May 17, 2018
- DSPC Meeting – May 18, 2018
- Tentative RCCD Budget Completed

➤ **June**

- Tentative RCCD Budget to Resources Committee - June 12, 2018
- DSPC Meeting - Dark
- Second Principal Apportionment Report
- DBAC Meeting - June 1, 2018
- Tentative RCCD Budget to Board of Trustees – June 19, 2018
- State Budget Adoption by June 30, 2018



➤ **July**

- New Fiscal Year Begins - July 1, 2018

➤ **August**

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- DBAC Meeting - TBD
- DSPC Meeting – August 17, 2018
- Final RCCD Budget Completed

➤ **September**

- Final RCCD Budget to Resources Committee – September 4, 2018
- Final RCCD Budget to Board of Trustees - September 17, 2018

Agenda Item (IV-D-4)

Meeting 5/1/2018 - Committee

Agenda Item Committee - Resources (IV-D-4)

Subject Presentation on New Student-Centered Funding Formula Proposal and FY 2018-19 Riverside Community College District Budget Planning

College/District District

Information Only

Background Narrative:

Staff will present the New Student-Centered Funding Formula Proposal and the District's FY 2018-19 budget planning efforts for the Board's review and information.

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

Attachments:

[05012018_New Student Centered Funding Formula and FY 2018-19 RCCD Budget Planning Presentation](#)



Student Centered Funding Formula and FY 2018-2019 Budget Planning

May 1, 2018



Student Centered Funding Formula

Components:

- Base Grant (50%)
- Supplemental Grant (25%)
- Student Success Incentive Grant (25%)



Student Centered Funding Formula

Base Grant

Basic Allocation

- Amount received by each District based on the number of approved colleges and comprehensive centers it operates (same as current funding formula).

Enrollment

- An allocation based on the number funded credit, non-credit and enhanced non-credit FTES served by the District, including assigned growth.
- Calculated by multiplying the established rate (\$5,320 x COLA for credit FTES) by 45.20%, times the number of FTES generated in the current year.



Student Centered Funding Formula

Supplemental Grant

College Promise (Formerly BOG Waiver)

- Calculated by multiplying the credit FTES rate by 25.07%, times the number of students who received a fee waiver in the prior year (Data Mart).

Pell Grants

- Calculated by multiplying the credit FTES rate by 40.00%, times the number of students who were recipients of financial aid under the Federal Pell Grant Program in the prior year (Scorecard Cohort Data).



Student Centered Funding Formula

Student Success Incentive Grant

Awards, Degrees and Certificates Granted

- Calculated by multiplying the credit FTES rate by 104.00%, times the number of Chancellor's Office approved awards, degrees and certificates granted in the prior year (Data Mart).

3-Year Degree Certificate or Transfer

- Calculated by multiplying the credit FTES rate by 120.20%, times the number of students who completed a degree certificate or transferred within three years or less, in the prior year (Scorecard Cohort Data).

Associate Degree for Transfer

- Calculated by multiplying the credit FTES rate by 18.35%, times the number of Associate Degrees for Transfer degrees granted in the prior year (Data Mart).



Student Centered Funding Formula

Other Provisions:

- Eliminating ability to shift Summer FTES from one year to the next.
- “Hold Harmless” protection for FY 2018-19 to ensure that Districts receive a minimum of FY 2017-18 Total Computational Revenue.
- Each District must align their masterplan with the goals included in the Strategic Vision Plan adopted by the Board of Governor’s in 2017 to receive the Supplemental Grant and the Student Success Incentive Grant.
- Full funding of the Supplemental and Student Success Incentive Grants. Base Grant will be deficated if there is a funding shortfall.



Student Centered Funding Formula

Issues

- Implementation in FY 2018-19
- CEO/CBO Funding Formula Workgroup has issued a funding formula proposal:
 - Equitable Success (25%) and Access (75%)
 - 3 Year Average of FTES
 - 2 Year Hold Harmless
 - 5 Year Transition from 100% Access to 75% Access and 25% Equitable Success in 5% increments per year.
- Hold Harmless provision is not really “hold harmless,” since Districts have increasing costs each year (Bargaining Unit agreements, PERS, STRS, Health Insurance, Step and Column)
- Metrics in formulas are absolute numbers. No baseline or incremental growth is provided. This rewards Districts that have already achieved a measure of success and does not provide underfunded Districts with the ability to make substantial change.
- Over half of the Districts in the State would be “losers”...no additional revenue.



Student Centered Funding Formula

Issues

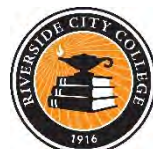
- The new Student Centered funding Formula is still unsettled as of the date of this presentation. In addition, the exact calculation methodology and metrics that will form the basis of the model have not been approved. Therefore, there is inherent uncertainty surrounding the accuracy of the apportionment revenue projections contained in this planning document. This uncertainty will likely also remain in the FY 2018-19 Tentative Budget as well since the final decision on the new funding formula will not be made until the “May Revise”, at the earliest.

The apportionment revenue projections were made using the Department of Finance information contained in the Trailer Bill language issued in support of the Governor’s Budget Proposal. Because FY 2017-18 has not concluded, metrics used in the apportionment calculation are from estimates calculated by the Office of Institutional Research. In addition, the Student Success Incentive Grant metrics were increased by a conservative 10% to reflect the anticipated positive impact of a policy shift from students applying to receive an award, degree or certificate to one of automatically granting awards, degrees or certificates once they have been earned by students.



Student Centered Funding Formula

**The following page displays the estimated
FY 2018-19 Apportionment Calculation
Under the Proposed New Funding Formula**



Riverside Community College District
Apportionment Calculation Under Proposed New Funding Formula - Total for District
FY 2018-2019

Calculation of Base Grant					
	A (rate w/COLA)	B	C= A*B	D	E=C*D
	Per FTES Amount	% Applicable	Payment Per FTES	FTES Funded	Amount Paid
Basic Allocation					\$ 11,737,456
Credit	\$ 5,453.532	45.2%	\$ 2,464.9965	29,969.43	\$ 73,874,539
Non-Credit	\$ 3,406.407	45.2%	\$ 1,539.6961	74.54	\$ 114,772
CDCP	\$ 5,453.532	45.2%	\$ 2,464.9965	-	\$ -
Total Funding From Base Grant:					\$ 85,726,767

Calculation of Supplemental Grant					
	A	B	C= A*B	D	E=C*D
	Per FTES Amount	% Applicable	Payment Per FTES	Applicable Count	Amount Paid
Cal. Promise Grant (BOG)	\$ 5,453.532	25.07%	\$ 1,367.2005	29,255.00	\$ 39,997,450
Pell	\$ 5,453.532	40.0%	\$ 2,181.4128	2,991.00	\$ 6,524,606
Total Funding From Supplemental Grant:					\$ 46,522,056

Calculation of Student Success Incentive Grant					
	A	B	C= A*B	D	E=C*D
	Per FTES Amount	% Applicable	Payment Per FTES	Applicable Count	Amount Paid
Awards	\$ 5,453.532	104.00%	\$ 5,671.6733	6,598.90	\$ 37,426,805
3 Year Completion	\$ 5,453.532	120.2%	\$ 6,555.1455	2,146.10	\$ 14,067,998
ADT	\$ 5,453.532	18.35%	\$ 1,000.7231	717.20	\$ 717,719
Total Funding From Supplemental Grant:					\$ 52,212,521

Total Computational Revenue Under New Formula - Internal Calculation: \$ 184,461,344
Total Computational Revenue in Adopted Base Budget for FY 2017-18: \$ 169,121,817
Increase/<Decrease> in Base Apportionment Budget : \$ 15,339,527



**GOVERNOR'S FY 2018-19
BUDGET PROPOSAL
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT**



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>	<u>RCCD</u>
<u>Apportionments</u>		
Growth (1.00%/1.26% - 324 credit FTES)	\$ 60.0	\$ -
COLA (2.51%)	161.2	-
Transition to Student-Centered Funding Formula	175.0	-
Apportionment from Student-Centered Funding Formula	-	15.34
Total Apportionments/Unrestricted Ongoing Revenues	<u>\$ 396.2</u>	<u>\$ 15.34</u>
<u>Unrestricted One-Time Revenues</u>	<u>\$ -</u>	<u>\$ -</u>
Total Unrestricted Revenues	<u><u>\$ 396.2</u></u>	<u><u>\$ 15.34</u></u>



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues

Educational Services

California Promise (AB19)

<u>State</u>	<u>RCCD</u>
\$ 46.0	\$ 1.1

F/T Student Success Grant/Completion Grant Consolidation

32.9 0.8

COLA for Categorical Programs

7.3 0.2

Total Educational Services

\$ 86.2 \$ 2.1

Online and Innovation

Establish Fully Online California Community College

\$100 Million One-Time/\$20 Million Ongoing/Also FTES

\$ 120.0 \$ -

Innovation Awards - Innovations that Close Equity Gaps

20.0 ?

Total Online and Innovation

\$ 140.0 \$?

? - It is unknown how much the District will receive from this funding source



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues (continued)

Workforce

Apprenticeship Program Shortfall Backfill
 COLA for Apprenticeship Program
 Adult Education Block Grant Data Sharing/COLA
 Strong Workforce - Certified Nursing Assistants
 Total Workforce

	<u>State</u>	<u>RCCD</u>
	\$ 30.6	\$?
	17.8	?
	25.5	?
	<u>2.0</u>	<u>?</u>
	<u>\$ 75.9</u>	<u>\$?</u>



FY 2018-19 Governor's Budget Proposal

Base Changes
(In Millions)

<u>Restricted Revenues (continued)</u>	<u>State</u>	<u>RCCD</u>
<u>Facilities and Equipment</u>		
Physical Plant and Instructional Equipment	\$ 275.2	\$ 6.7
Proposition 51 - State GO Bond		
(15 Continuing Projects & 5 Current Projects)	44.9	-
Total Facilities and Equipment	<u>\$ 320.1</u>	<u>\$ 6.7</u>
 <u>Chancellor's Office Staffing</u>		
15 Positions	<u>\$ 2.0</u>	<u>\$ -</u>
Total Chancellor's Office Staffing	<u>\$ 2.0</u>	<u>\$ -</u>
 Total Restricted Revenues	 <u><u>\$ 624.2</u></u>	 <u><u>\$ 8.8</u></u>



BUDGET PLANNING
FY 2017-2018
ENDING BALANCE ESTIMATE



FY 2017–18 Credit FTES Projection

Base FTES	29,578.89
Growth	<u>66.01</u>
Total Funded FTES	29,644.90
Actual FTES*	<u>29,644.90</u>
Total Unfunded FTES	<u>-</u>
Unfunded FTES %	<u><u>0.0%</u></u>

* Actual FTES subsequent to the P1 reporting period is projected to be lower than the District's FTES Target by 199.89 FTES (projected by the Dean of Educational Services). The District Enrollment Management Committee will be discussing 199.89 FTES from Summer 2018 to FY 2017-18 to realize the planned apportionment revenue contained in the adopted budget. Summer shift strategy is contingent upon approval of provisions contained in the Student Centered Funding Formula.



(In Millions)

FY 2017-18 Revenues

Adopted Budget	<u>\$ 184.25</u>
Estimated Revenue Adjustments	
FY 2015-16 Additional Apportionment (Net)	\$ 0.32
FY 2016-17 Additional Apportionment (Net)	0.01
FY 2017-18 Additional Apportionment (Net)	0.59
Lottery	0.01
Other	<u>(0.10)</u>
Total Estimated Revenue Adjustments	<u>\$ 0.83</u>
Net Revenues	<u>\$ 185.08</u>



(In Millions)

FY 2017-18 Expenditures

Adopted Budget	<u>\$ 213.79</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 3.40
Supplies and Services*	27.00
Capital Outlay	<u>0.23</u>
Total Expenditure Budget Savings	<u>\$ 30.63</u>
Net Expenditures	<u>\$ 183.16</u>
Net Current Year Estimated Surplus	\$ 1.92
Beginning Balance at July 1, 2017	<u>43.12</u>
Estimated Ending Balance at June 30, 2018*	<u>\$ 45.04</u>
Estimated Ending Balance Percentage	<u><u>19.74%</u></u>

* Included in these balances is \$15.41 million of one-time State Mandate Block Grant funds that were set-aside in FY 2017-18 for future years to mitigate revenue reductions and increasing costs for STRS, PERS and health insurance, and \$5.33 million remaining from the \$8.0 million Budget Savings Allocation provided to the District's entities.

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



BUDGET PLANNING FY 2018-19



FY 2018–19 Credit FTES Projections

Base FTES	29,644.90
Growth (System 1.00%; RCCD 1.09%)	<u>324.53</u>
Total Funded FTES	29,969.43
Unfunded FTES	<u>555.36</u>
FTES Target	<u><u>30,524.79</u></u>

FTES Production for FY 2018-19

Growth	324.53
Unfunded	555.36
Summer 2018 Shifted to FY 2017-18	<u>199.89*</u>
	<u><u>879.89</u></u>

* Actual FTES subsequent to the P1 reporting period is projected to be lower than the District’s FTES Target by 199.89 FTES (projected by the Dean of Educational Services). The District Enrollment Management Committee will be discussing 199.89 FTES from Summer 2018 to FY 2017-18 to realize the planned apportionment revenue contained in the adopted budget. Summer shift strategy is contingent upon approval of provisions contained in the Student Centered Funding Formula.



(In Millions)

FY 2018-19 Ongoing Revenue Budget

Beginning Revenue Budget	<u>\$ 183.25</u>
FY 2018-19 Apportionment:	
Student Centered Funding Formula - 1st Year Implmentation	\$ 15.34
Other	<u>1.00</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 16.34</u>
Total Ongoing Revenue Budget	<u>\$ 199.59</u>



(In Millions)

FY 2018-19 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 190.38</u>
Compensation Adjustments:	
COLA (2.51%) + Contract for Full-time Salaries (2.00.%)	\$ 4.97
COLA (2.51%) + Contract for Part-time Faculty Salaries (2.50%) + Growth	0.65
Step/Column/Growth/Placement/Classification	1.00
Health Insurance	0.81
PERS (18.10%)	0.96
STRS (16.28%)	1.50



(In Millions)

FY 2018-19 Ongoing Expenditure Budget (continued)

New Full-Time Faculty Positions (12)	1.82
Election Cost	0.50
Contracts and Agreements	0.20
Utilities	0.20
Total Ongoing Expenditure Budget Adjustments	<u>\$ 12.61</u>
Total Ongoing Expenditure Budget	<u>\$ 202.99</u>
Net Ongoing Budget Shortfall	<u><u>\$ (3.40)</u></u>



(In Millions)

FY 2018-19 One-Time Revenue Budget

Beginning Revenue Budget	\$ 1.00
Reversal of FY 2015-16 Apportionment Revenue in Excess of Entitlement	(0.22)
Reversal of FY 2017-18 Backfill for Lower than Estimated RDA Revenue	(0.78)
Total One-Time Revenue Budget	<u>\$ -</u>

FY 2018-19 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 23.41
Reversal of FY 2017-18 Set-Aside for Future Operating Costs	(15.41)
FY 2018-19 Set-Aside for Future Operating Costs	16.36
Reversal FY 2017-18 Budget Savings Allocation	(7.50)
FY 2018-19 Remaining Budget Savings Allocation	5.33
Set-Aside for New ERP System	6.00
Total One-Time Expenditure Budget	<u>\$ 28.19</u>
Net One-Time Budget	<u><u>\$ (28.19)</u></u>



(In Millions)

Summary

Net Ongoing Budget Shortfall	\$ (3.40)
Net One-Time Budget	<u>(28.19)</u>
Total Difference	\$ (31.59)
Estimated Beginning Balance at July 1, 2018	<u>45.04</u>
Total Available Funds	\$ 13.45
Less, 5% Ending Balance Target	<u>(13.45)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>

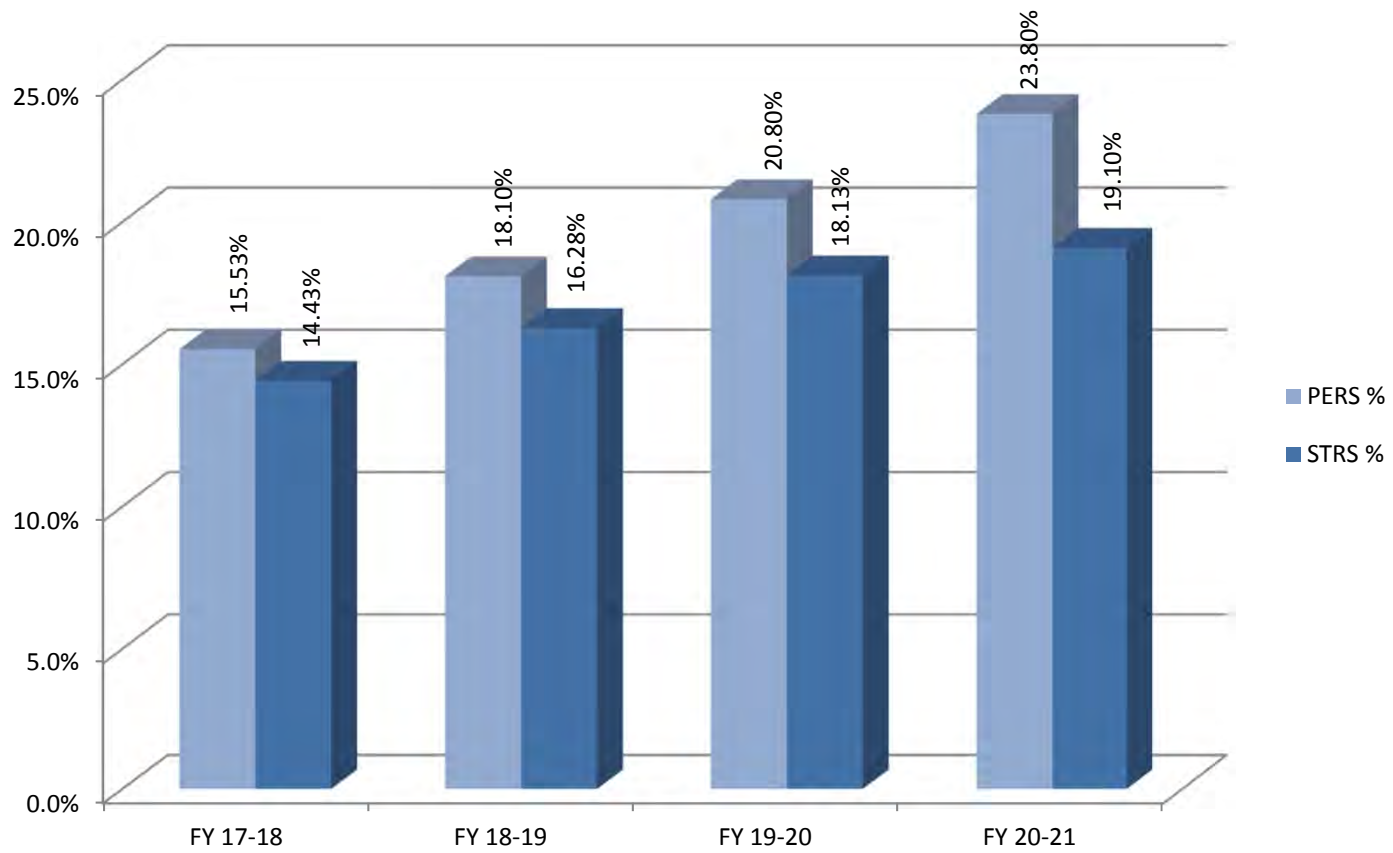


FY 2018–19 Budget Planning Issues

- ❑ **Student Centered Funding Formula**
- ❑ **Proposition 51 – Public Schools Facilities Bond** – The voters passed this proposition in November 2016. The CCC share is \$2.0 billion and was to be allocated to community college districts, with approved projects, over a three year term at \$750 million per year. The Governor’s Budget Proposal funds 15 continuing projects (life/safety) and 5 current projects (life/safety), totaling \$44.9 million.
- ❑ **FY 2017-18 Results**
- ❑ **Health Insurance Renewals**
- ❑ **PERS & STRS** – (See subsequent pages)

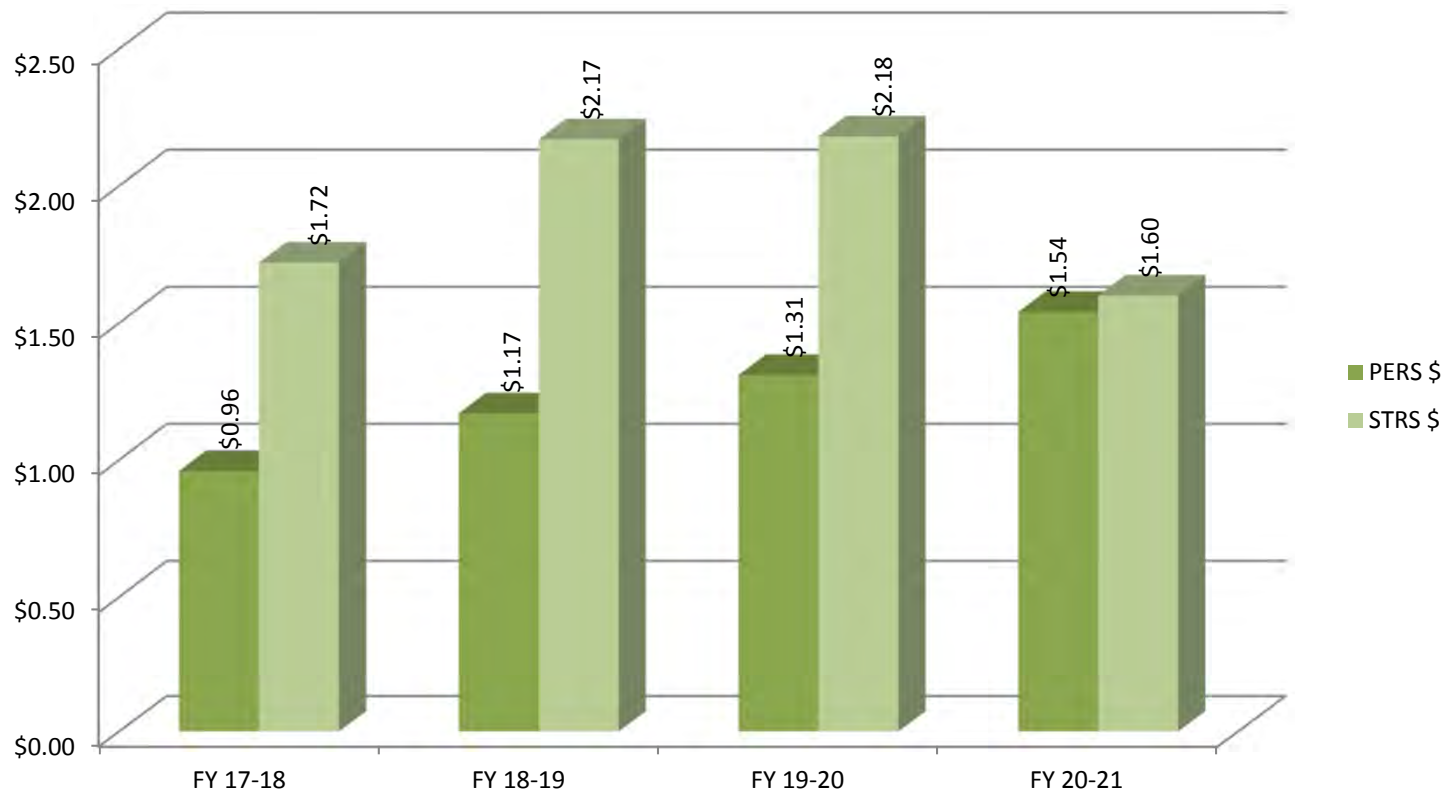


PERS and STRS Projected % Rate Budget Increases





PERS and STRS Projected \$ Annual Budget Increases

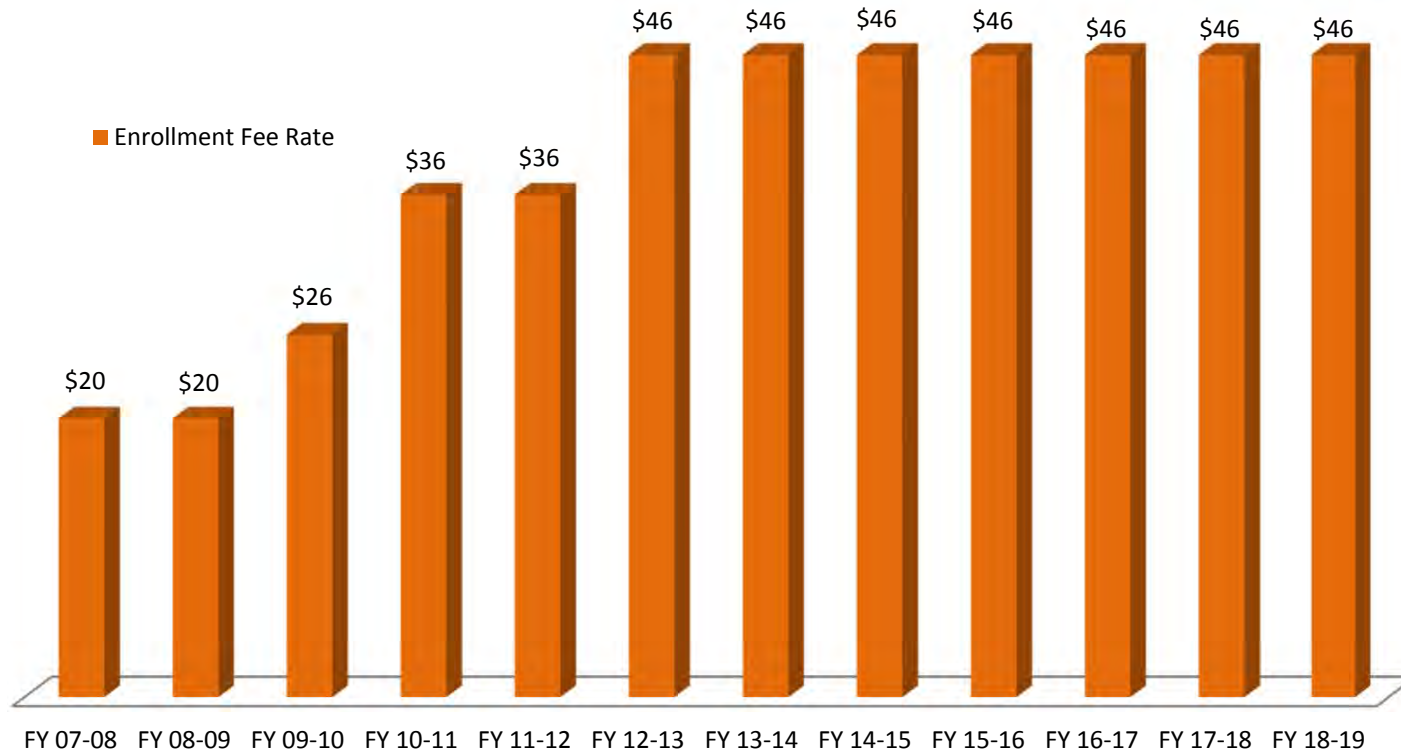




RECENT BUDGET HISTORY

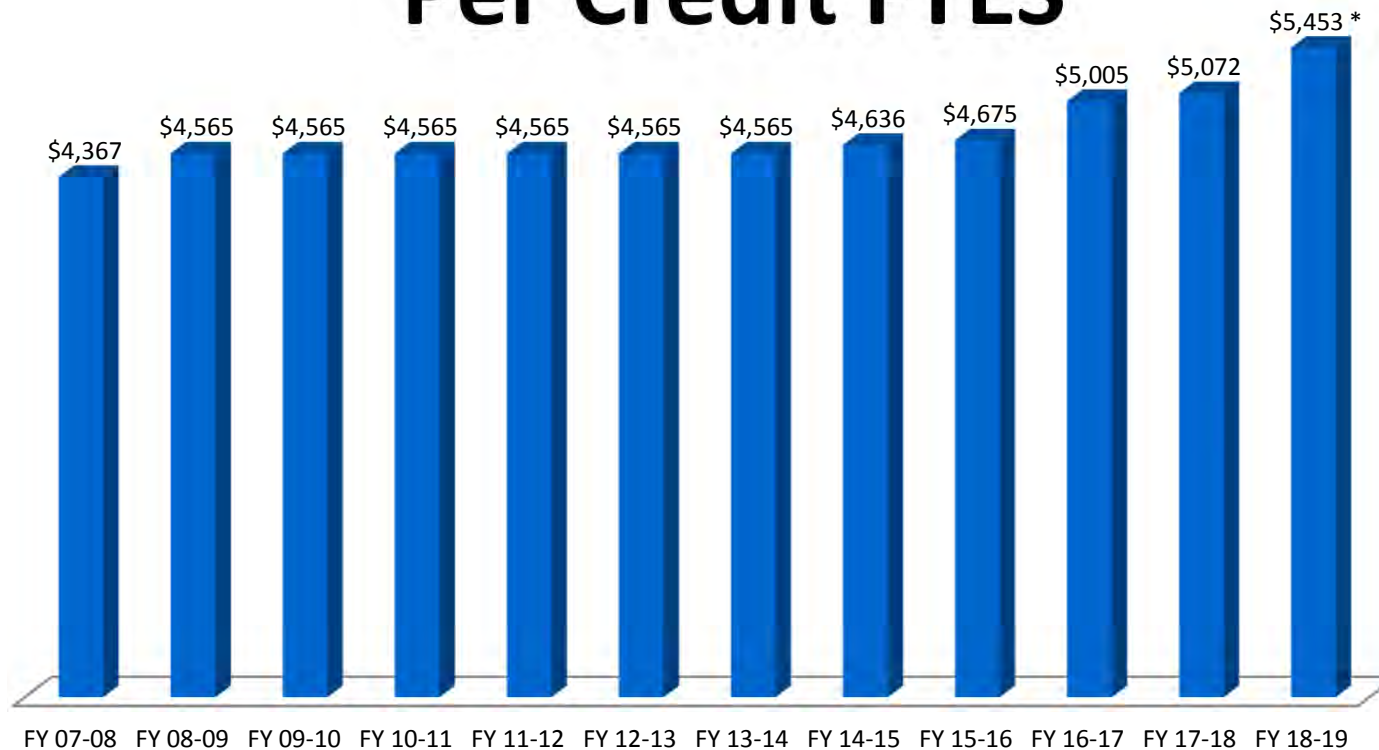


Enrollment Fee Rate Per Unit





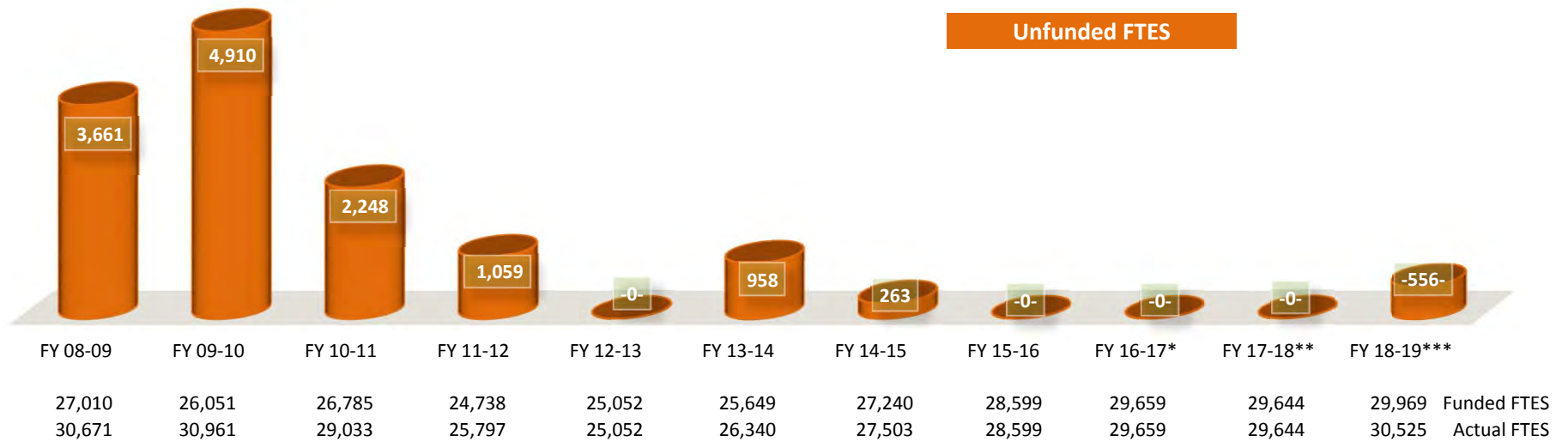
CCC Base Funding Rate Per Credit FTES



* The FY 2018-19 funding rate per credit FTES is estimated until adoption of the New Student Centered Funding Formula occurs. The rate will apply to enrollment and the metrics used for calculating the Supplemental and Student Success Incentive Grants.



Credit FTES



* Based on P1 Recalculation

** Based on estimate from Dean of Educational Services as of March 13, 2018.

*** Based on the Governor’s Budget Proposal and preliminary estimate of the District’s ability to achieve the growth allocation.

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



FY 2018-2019 BUDGET DEVELOPMENT TIMELINE



➤ **March-May**

- Legislative Hearings

➤ **May**

- May Revise - Second week of May
- Norco College Business & Facilities Planning Council Meeting – May 8, 2018
- DBAC Meeting – May 11, 2018
- Moreno Valley College Resource Subcommittee Meeting - May 16, 2018
- Riverside City College Resource Development & Administrative Services Leadership Council - May 17, 2018
- DSPC Meeting – May 18, 2018
- Tentative RCCD Budget Completed

➤ **June**

- Tentative RCCD Budget to Resources Committee - June 12, 2018
- DSPC Meeting - Dark
- Second Principal Apportionment Report
- DBAC Meeting - June 1, 2018
- Tentative RCCD Budget to Board of Trustees – June 19, 2018
- State Budget Adoption by June 30, 2018



➤ **July**

- New Fiscal Year Begins - July 1, 2018

➤ **August**

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- DBAC Meeting - TBD
- DSPC Meeting – August 17, 2018
- Final RCCD Budget Completed

➤ **September**

- Final RCCD Budget to Resources Committee – September 4, 2018
- Final RCCD Budget to Board of Trustees - September 17, 2018

Agenda Item (IV-D-1)

Meeting 2/6/2018 - Committee
Agenda Item Committee - Resources (IV-D-1)
Subject Presentation for FY 2018-19 Governor's Budget Proposal
College/District District
Information Only

Background Narrative:

Staff will present information for the Board's review on the FY 2018-19 Governor's Budget Proposal released on January 10, 2018.

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

Attachments:

[02062018_FY 2018-19 Governors Budget Proposal Presentation](#)



FY 2018-2019 Governor's Budget Proposal

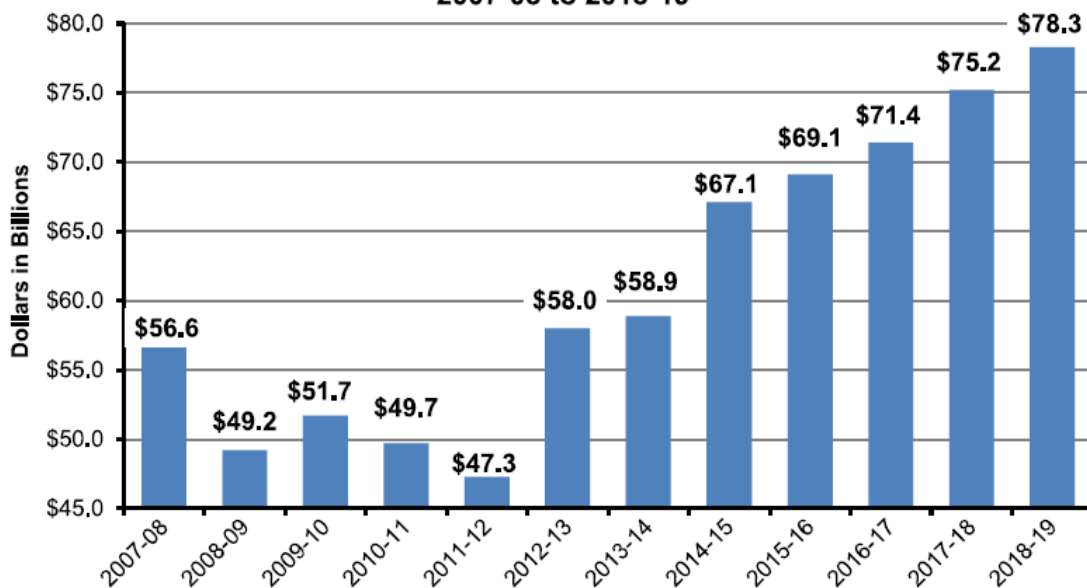
February 6, 2018



Proposition 98 Minimum Guarantee

- FY 2017-18 approved budget set the K-14 minimum guarantee at \$73.5 billion...now revised to \$75.2 billion.
- FY 2018-19 - Governor estimates the guarantee at \$78.3 billion.
 - A year over year increase of 4.12%
 - \$780 million in new funding for Community Colleges
 - Community College share of Proposition 98 – 10.93%
 - 65.54% increase since 2011-12

Figure INT-04
Proposition 98 Funding
2007-08 to 2018-19





CCC Board of Governor's Vision for Success Goals

In July 2017, the Board of Governors (BOG) for the California Community Colleges (CCC) adopted the "Vision for Success".

Included in the Vision for Success were six systemwide goals that were subsequently adopted by the BOG in September 2017 upon the recommendation of subcommittees formed to evaluate the goals.

CCC Board of Governor's Vision for Success Goals

The five-year California Community Colleges Vision for Success Goals (VSG) are as follows:

1. Increase by at least 20 percent the number of CCC students annually who acquire associate degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job.
2. Increase by 35 percent the number of CCC students system-wide transferring annually to a UC or CSU.
3. Decrease the average number of units accumulated by CCC students earning an associate's degree, from approximately 87 total units (the most recent system-wide average to 79 total units.



Vision for Success Goals (continued):

4. Increase the percent of exiting CTE student who report being employed in their field of study, from the most recent statewide average of 60 percent to an improved rate of 69 percent.
5. Reduce equity gaps across all of the above measures by 40 percent within 5 years and closing those achievement gaps for good within 10 years.
6. Reduce regional achievement gaps across all of the above measures, with the ultimate goal of closing regional achievement gaps for good within 10 years.

FY 2018-2019 Governor's Budget Proposal

Base Changes (In Millions)

Unrestricted Ongoing Revenues

Apportionments

Growth (1.00%/1.26% - 374 credit FTES) (VSG #1)

COLA (2.51%) (VSG #1)

Base Increase - Transition to "Student-Focused Funding Formula"
 (VSG #1)

Total Apportionments/Unrestricted Ongoing Revenues

	<u>State</u>	<u>RCCD</u>
	\$ 60.0	\$ 2.0
	161.2	4.2
	<u>175.0</u>	<u>4.3*</u>
	<u>\$ 396.2</u>	<u>\$ 10.5</u>

Unrestricted One-Time Revenues

Total Unrestricted Revenues

	<u>\$ -</u>	<u>\$ -</u>
	<u><u>\$ 396.2</u></u>	<u><u>\$ 10.5</u></u>

*At this early stage of the State's budget development cycle, it is unknown exactly how much the District can anticipate receiving under the new "Student – Focused Funding Formula", until such time as simulations are prepared by the State Chancellor's Office. RCCD's relative share, assuming comparable distribution to prior years, would be approximately \$4.3 million.

FY 2018-2019 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues

Educational Services

	<u>State</u>	<u>RCCD</u>
California Promise (AB19) (VSG #6)	\$ 46.0	\$ 1.1
F/T Student Success Grant/Completion Grant Consolidation (VSG #2)	32.9	0.8
COLA for Categorical Programs (VSG #5)	<u>7.3</u>	<u>0.2</u>
Total Educational Services	<u>\$ 86.2</u>	<u>\$ 2.1</u>

Online and Innovation

Establish Fully Online California Community College (VSG #1)	\$ 120.0	\$ -
Innovation Awards (VSG #3)	<u>20.0</u>	<u>?</u>
Total Online and Innovation	<u>\$ 140.0</u>	<u>\$?</u>

? - It is unknown how much, if any, the District will receive from this funding source.

FY 2018-2019 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues (continued)

Workforce

Apprenticeship Program Shortfall Backfill (VSG #4)
 COLA for Apprenticeship Program (VSG #4)
 Adult Education Block Grant Data Sharing/COLA (VSG #4)
 Strong Workforce - Certified Nursing Assistants (VSG #4)

Total Workforce

	<u>State</u>	<u>RCCD</u>
	\$ 30.6	\$?
	17.8	?
	25.5	?
	<u>2.0</u>	<u>?</u>
	<u>\$ 75.9</u>	<u>\$?</u>



FY 2018-2019 Governor's Budget Proposal

Base Changes
(In Millions)

Restricted Revenues (continued)

Facilities and Equipment

Physical Plant and Instructional Equipment

Proposition 51 - State GO Bond

(15 Continuing Projects & 5 Current Projects)

Total Facilities and Equipment

<u>State</u>	<u>RCCD</u>
\$ 275.2	\$ 6.7
<u>44.9</u>	<u>-</u>
<u>\$ 320.1</u>	<u>\$ 6.7</u>

Chancellor's Office Staffing

15 Positions

Total Chancellor's Office Staffing

<u>\$ 2.0</u>	<u>\$ -</u>
<u>\$ 2.0</u>	<u>\$ -</u>

Total Restricted Revenues

<u><u>\$ 624.2</u></u>	<u><u>\$ 8.8</u></u>
------------------------	----------------------



Student – Focused Funding Formula

“The existing enrollment based apportionment funding model does not appropriately reflect the Board of Governor’s Vision for Success or the State’s priorities to better serve students and eliminate equity gaps.

The Governor’s Budget proposes a new funding formula for general apportionment that encourages access for underrepresented students, provides additional funding in recognition of the need to provide additional support for low-income students, and rewards college’s progress on improving student success metrics.”



The proposed formula incorporates the following core components:

- **Base Grant (50%)** – Each district would receive a base grant based on enrollment. A per-Full-Time Equivalent Student (FTES) funding rate would be applied across all districts.
- **Supplemental Grant (25%)** – Each district would receive a supplemental grant based on the number of low-income students that the district enrolls. The supplemental grant would reflect two factors: (1) enrollment of students who receive a College Promise grant fee waiver (formerly BOG waiver) and (2) enrollment of students who receive a Pell grant.
- **Student Success Incentive Grant (25%)** – Each district would receive additional funding for the number of students who meet the following metrics: (1) the number of degrees and certificates granted and (2) the number of students who complete a degree or additional funds for each Associate Degree for Transfer granted by a college.



Hold Harmless Provision

- During the first year of implementation, each district would be held harmless to the level of funding that the district received in FY 2017-18. Thereafter, the hold harmless provision would be calculated each year using the FY 2017-18 per-FTES rate multiplied by the district's new FTES.

RCCD Perspective

Total Computational Revenue at FY 2017-18 Advance	<u>\$ 167,113,742</u>
Base Grant (50%)	\$ 83,556,872
Supplemental Grant (25%)	\$ 41,778,435
Student Success Incentive Grant (25%)	\$ 41,778,435