



**Board of Trustees - Regular Meeting
Monday, September 17, 2018 6:00 PM
District Office, Board Room, 3801 Market Street,
Riverside, CA 92501**

ORDER OF BUSINESS

Pledge of Allegiance

Anyone who wishes to make a presentation to the Board on an agenda item is requested to please fill out a "REQUEST TO ADDRESS THE BOARD OF TRUSTEES" card, available from the Public Affairs Officer. However, the Board Chairperson will invite comments on specific agenda items during the meeting before final votes are taken. Please make sure that the Secretary of the Board has the correct spelling of your name and address to maintain proper records. Comments should be limited to five (5) minutes or less. (This time limit will be doubled for members of the public utilizing a translator to ensure the non-English speaker receives the same opportunity to directly address the Board, unless simultaneous translation equipment is used.)

Anyone who requires a disability-related modification or accommodation in order to participate in any meeting should contact the Chancellor's Office at (951) 222-8801 and speak to an Executive Administrative Assistant as far in advance of the meeting as possible.

Any public records relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection at the Riverside Community College District Chancellor's Office, 3rd Floor, 3801 Market Street, Riverside, California, 92501 or online at www.rccd.edu/administration/board.

I. COMMENTS FROM THE PUBLIC

Board invites comments from the public regarding any matters within the jurisdiction of the Board of Trustees. Pursuant to the Ralph M. Brown Act, the Board cannot address or respond to comments made under Public Comment.

II. APPROVAL OF MINUTES

- A. **Minutes of the Board of Trustees Regular/Committee Meeting of August 7, 2018**
Recommend approving the August 7, 2018 Board of Trustees Regular/Committee Meeting minutes as prepared.
- B. **Minutes of the Board of Trustees Regular Meeting of August 21, 2018**
Recommend approving the August 21, 2018 Board of Trustees Regular Meeting minutes as prepared.

III. PUBLIC HEARING

- A. **Public Hearing and Budget Adoption for the 2018-2019 Riverside Community College District Budget**
Recommend holding a public hearing on the 2018-2019 budget; and adopting the 2018-2019 Budget for the Riverside Community College District.

IV. CHANCELLOR'S REPORTS

- A. **Chancellor's Communications**
Information Only
- B. **Norco College Presentation - Onboarding Re-engineered**
Information Only

- C. [Healthcare Update](#)
Information Only
- D. [Future Monthly Committee Agenda Planner and Annual Master Planning Calendar](#)
Information Only
- V. STUDENT REPORT
 - A. [Student Report](#)
Information Only
- VI. CONSENT AGENDA ACTION
 - A. Diversity/Human Resources
 - 1. [Academic Personnel](#)
Recommend approving/ratifying academic personnel actions.
 - 2. [Classified Personnel](#)
Recommend approving/ratifying classified personnel actions.
 - 3. [Other Personnel](#)
Recommend approving/ratifying other personnel actions.
 - B. District Business
 - 1. [Purchase Order and Warrant Report – All District Resources](#)
Recommend approving/ratifying the Purchase Orders and Purchase Order Additions totaling \$4,812,843, and District Warrant Claims totaling \$7,858,651.
 - 2. Budget Adjustments (None)
 - 3. Resolution(s) to Amend Budget (None)
 - 4. Contingency Budget Adjustments (None)
 - 5. Bid Awards
 - a. [Purchase Dental Supplies, Equipment and Furniture from Henry Schein, Inc., Utilizing E&I Cooperative Services Contract No. CNR01271](#)
Recommend approving the purchase of dental supplies, equipment and furniture from Henry Schein, Inc., utilizing E&I Cooperative Services Contract No. CNR01271.
 - b. [Purchase or Rental of Copiers/Multi-Function Office Equipment Utilizing the County of San Bernardino awarded Contract No. 153859 A-1.](#)
Recommend approving the purchase or rental of copiers/multi-function office equipment from Konica Minolta Solutions, US, Inc., utilizing the County of San Bernardino awarded Contract No. 153859 A-1.
 - c. [Purchase Web Content Management Services, Utilizing Southwestern Community College District Proposal \(RFP\) Contract No. 1617-153](#)
Recommend approving the purchase of Web Content Management Services, from OmniUpdate, utilizing Southwestern Community College District Proposal (RFP) Contract No. 1617-153.
 - 6. Grants, Contracts and Agreements
 - a. [Contracts and Agreements Report Less than \\$90,200 – All District Resources](#)
Recommend ratifying contracts totaling \$936,669 for the period of August 1, 2018 through August 31, 2018.
 - b. [Agreement with California Community Colleges Chancellor's Office - SSSP](#)
Recommend approving the one-time reimbursement to Chabot-Las Positas Community College District for the purchase of the NOVA Platform, as requested by the State Chancellor's Office through set aside funds in the amount of \$237,000.

- c. [Amendment to Agreement with Gensler for the Riverside City College Facilities Master Plan Project](#)
Recommend approving an increase in project scope for the purpose of providing project renderings and physical model. Proposed fee for the services described is \$60,000 with an allowance for reimbursable expenses of \$5,000.
- d. [Agreement for Professional Services with Facilities Planning and Consulting Services, Inc. \(FPCS\)](#)
Recommend approving the professional services agreement with Facilities Planning and Consulting Services, Inc. for \$199,050 for 2018-2021 fiscal years.
- e. [Contract with OD Music, Inc. for Performance Riverside 2018- 2019 Season](#)
Recommend approving the agreement with OD Music Inc., for an estimated amount up to \$241,980, for delivery of paymaster services in connection with professional talent provided for Performance Riverside productions.
- f. [Termination for Convenience – Norco College Library Re-Roofing Project](#)
Recommend terminating for convenience Bid Number 2017/18-34, Library Re-Roofing at Norco College in the total amount of \$14,180 to C.I. Services, Inc.

7. [Out-of-State Travel](#)
Recommend approving out-of-state travel.

8. Other Items

- a. [Adoption of Education Protection Account Funding and Expenditures](#)
Recommend approving the proposed use of the estimated \$26,492,449 of Education Protection Account proceeds resulting from the passage of Proposition 30 to partially fund the instructional salaries and benefits approved by the Board of Trustees in September 2018.
- b. [Surplus Property](#)
Recommend by unanimous vote declaring the property on the attached list to be surplus; finding the property does not exceed the total value of \$5,000; and authorizing the property to be consigned to The Liquidation Company to be sold on behalf of the District.
- c. [Surplus Property - Donation](#)
Recommend by unanimous vote declaring the property on the attached list to be surplus; and authorizing the property to be donated to the Corona-Norco Unified School District.
- d. [Notices of Completion](#)
Recommend accepting the projects listed on the attachment as complete, and approving the execution of the Notices of Completion (under Civil Code Section 3093 – Public Works).

VII. CONSENT AGENDA INFORMATION

- A. [CCFS-311Q - Quarterly Financial Status Report for the 4th Quarter Ended June 30, 2018](#)
Information Only

VIII. BOARD COMMITTEE REPORTS

- A. Governance (None)
- B. Teaching and Learning (None)
- C. Planning and Operations
 - 1. [License Agreement for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with the County of Riverside](#)
Recommend rescinding the previously approved Ground Lease for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with County of Riverside, approving the replacement License Agreement and approving a total project budget of \$2,740,000.

- D. Resources (None)
- E. Facilities (None)

IX. ADMINISTRATIVE REPORTS

- A. Vice Chancellors
- B. Presidents

X. ACADEMIC SENATE REPORTS

- A. Moreno Valley College
- B. Norco College/Riverside Community College District
- C. Riverside City College

XI. BARGAINING UNIT REPORTS

- A. CTA - California Teachers Association
- B. CSEA - California School Employees Association

XII. BUSINESS FROM BOARD MEMBERS

- A. [Update from Members of the Board of Trustees on Business of the Board.](#)
Information Only

XIII. CLOSED SESSION

- A. [Pursuant to Government Code Section 54956.8, Conference with Real Property Negotiator; Property known as APN 249-120-018; Agency Negotiator: Aaron S. Brown – Vice Chancellor, Business and Financial Services](#)
Recommended Action to be Determined.
- B. [Pursuant to Title 5, Cal. Code Regs., Section 59338, Regarding Complaint of Discrimination - Employee Appeal From the District's Administrative Determination - 1 case](#)
Recommended Action to be Determined.
- C. [Pursuant to Government Code Section 54957, Public Employee Discipline/Dismissal/Release](#)
Recommended Action to be Determined.

XIV. ADJOURNMENT

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.

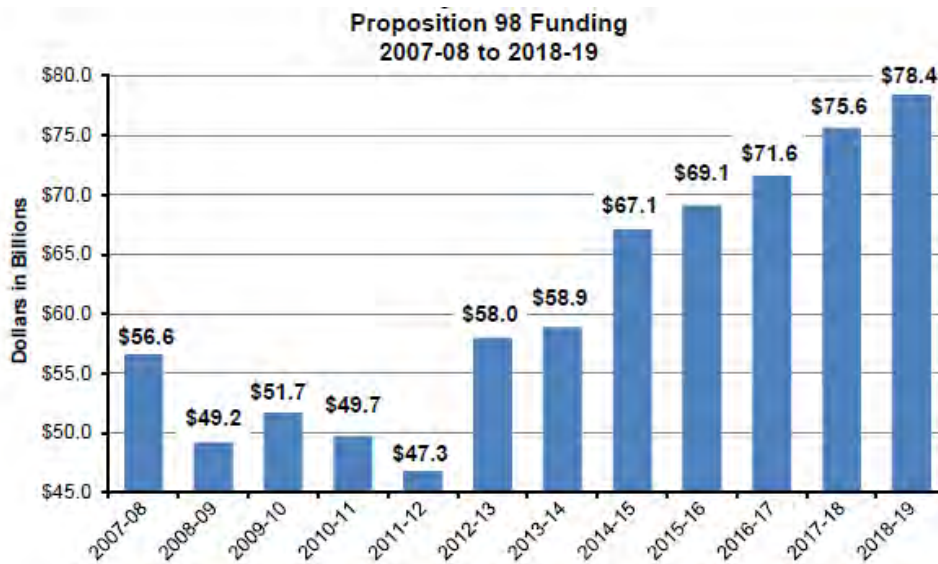
The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and dropped to \$47.3 billion in 2011-12. Funding has reached \$78.4 billion in 2018-19, \$3.9 billion over the 2017 Budget Act. The Community College’s share of Proposition 98 funding is 10.93%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

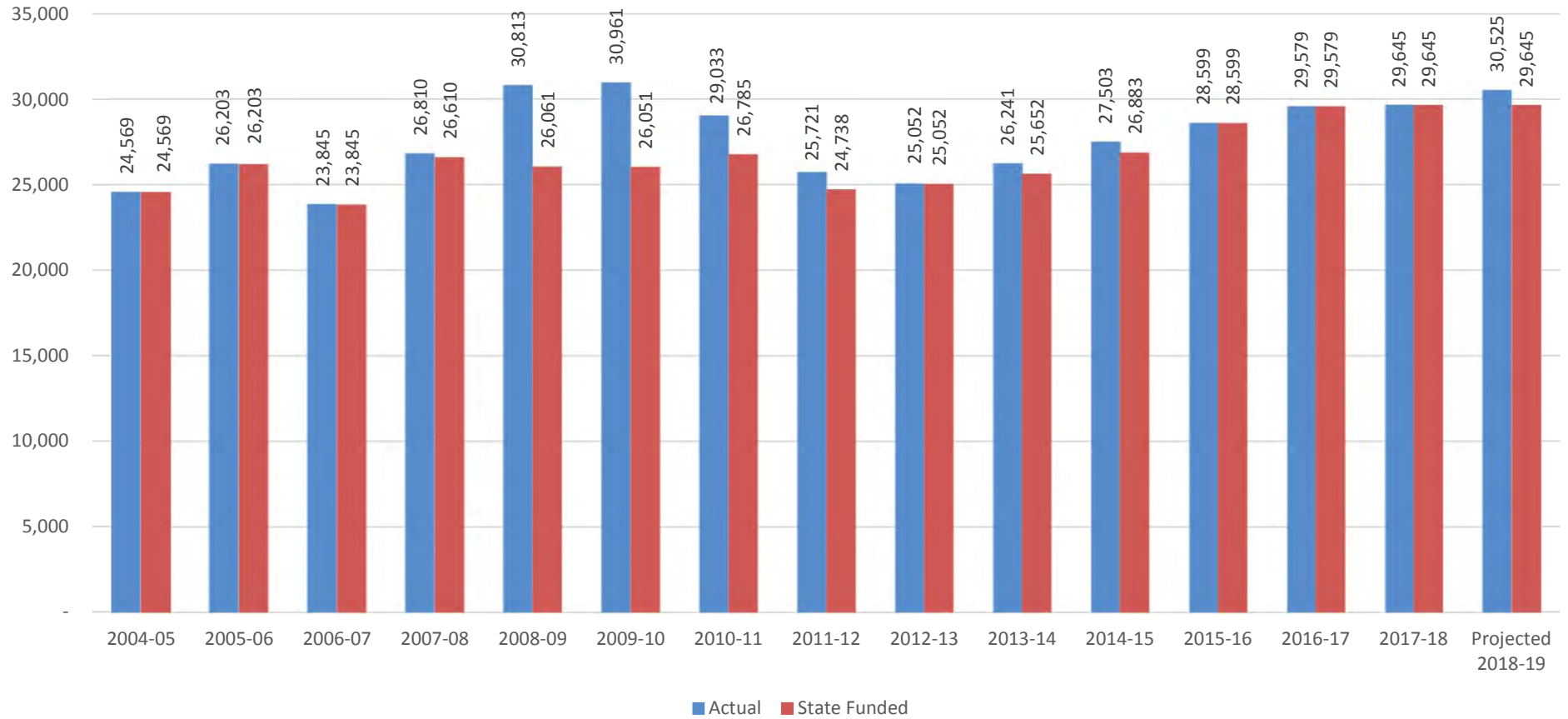


Exhibit B
Riverside Community College District
FTES Enrollments

	<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)
 - Groundperson (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

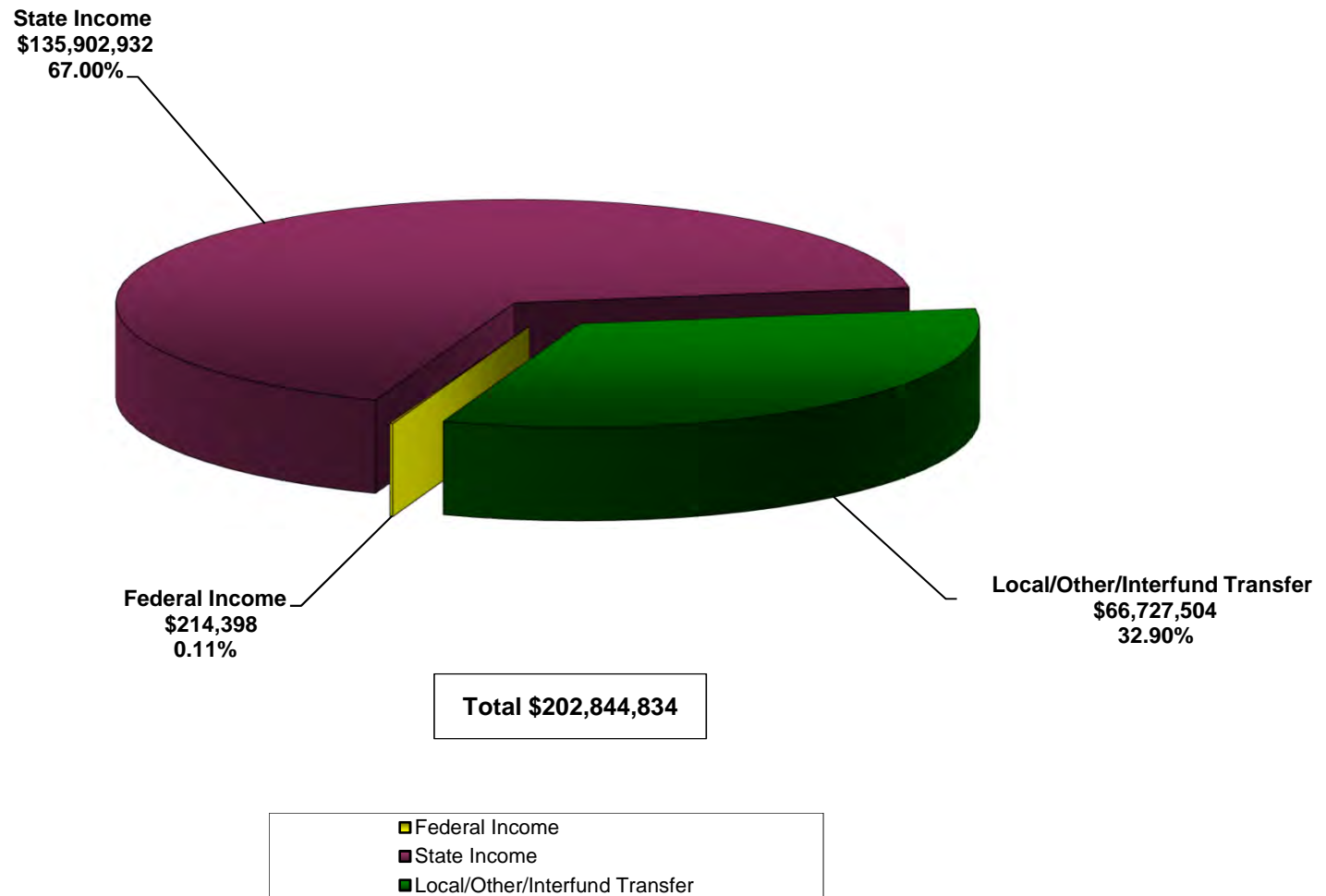


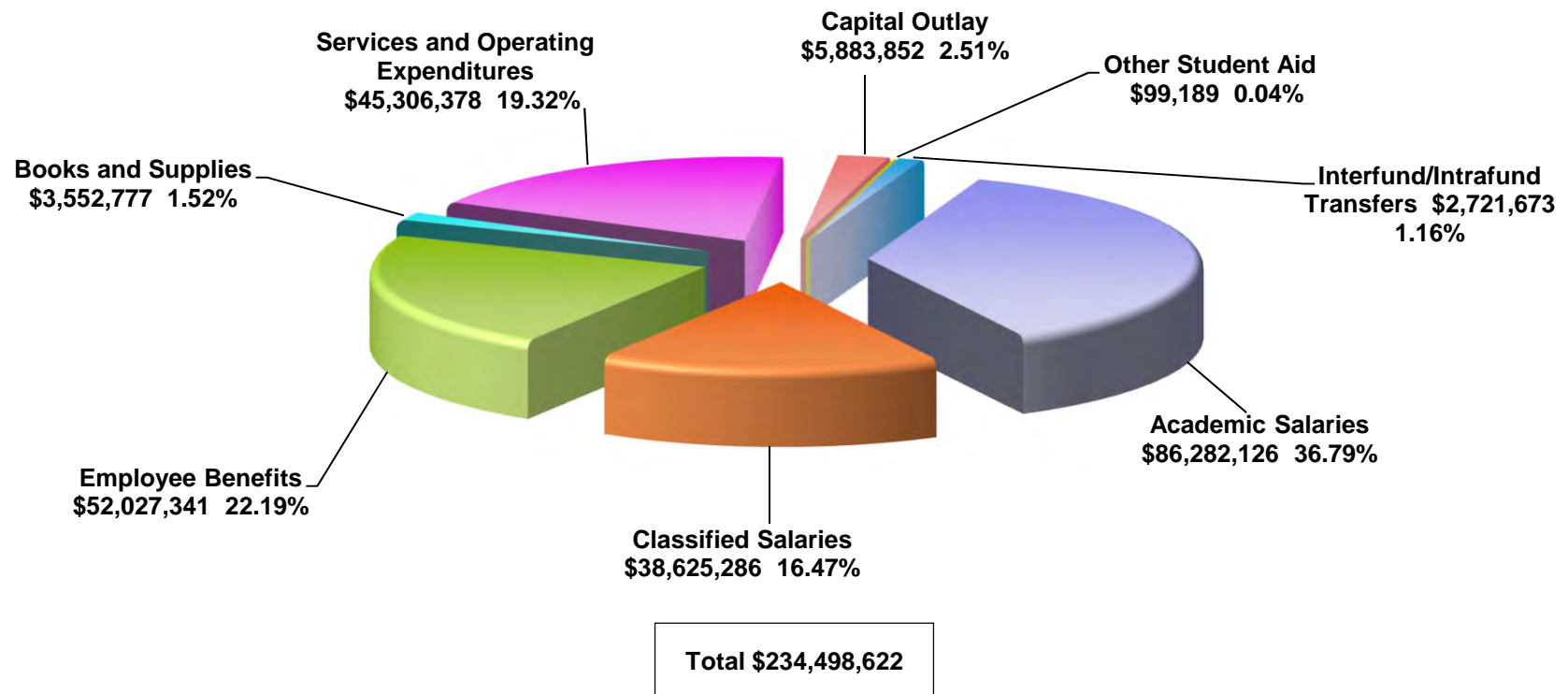
Exhibit D

Riverside Community College District

Backup
September 17, 2018
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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
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$919
Equity Metrics (FY 2017-2018)				
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
	(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

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

	Total								
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

Backup
September 17, 2018
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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>	28,300.70	
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)

Approved Measure C							
Project Description	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

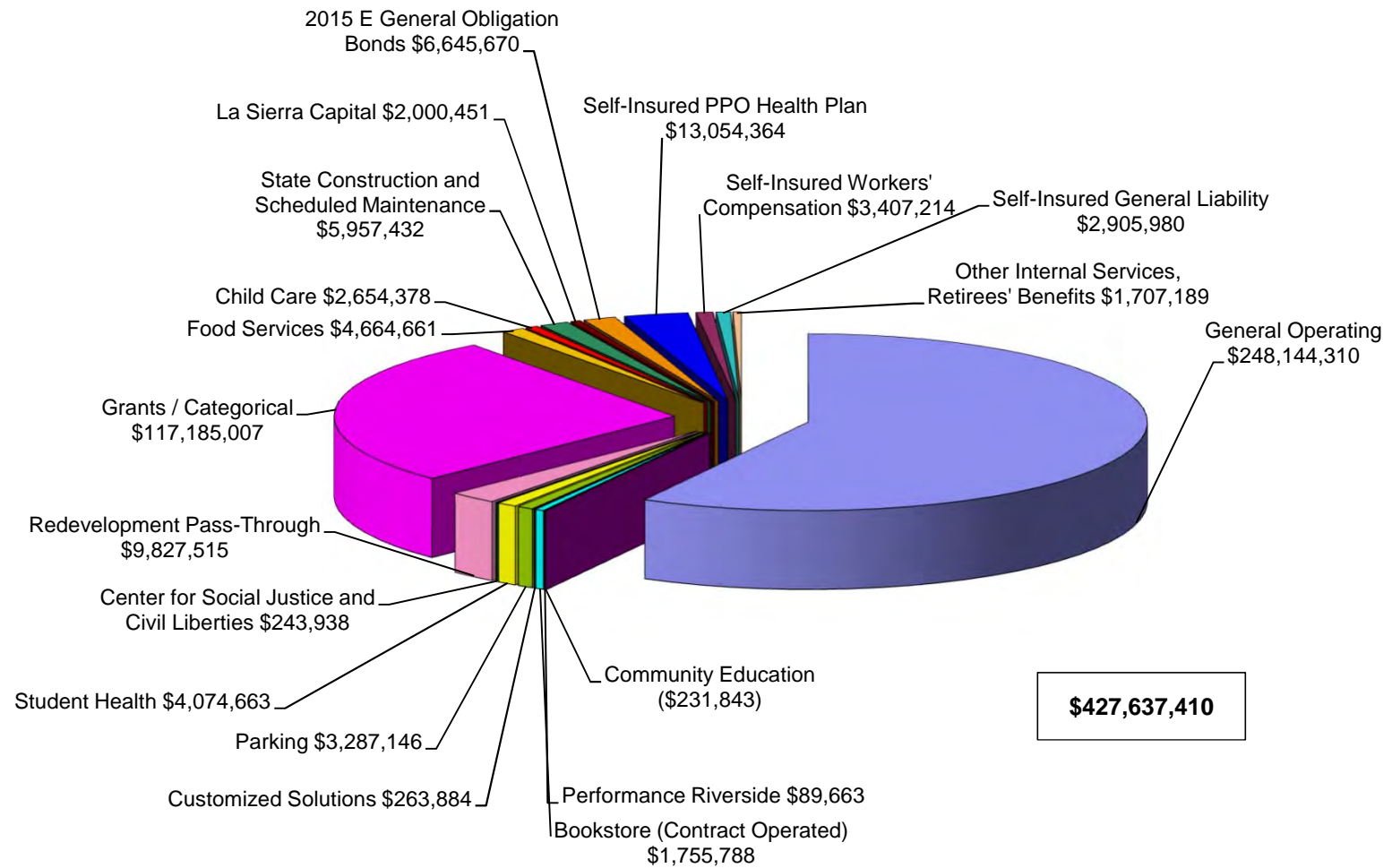
The following Total Available Funds spreadsheets (Exhibits I-K) present the total RCCD budget proposal for FY 2018-19 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2018-19.

Exhibit I

Riverside Community College District

2018-2019 Proposed Budget

Total Available Funds



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

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

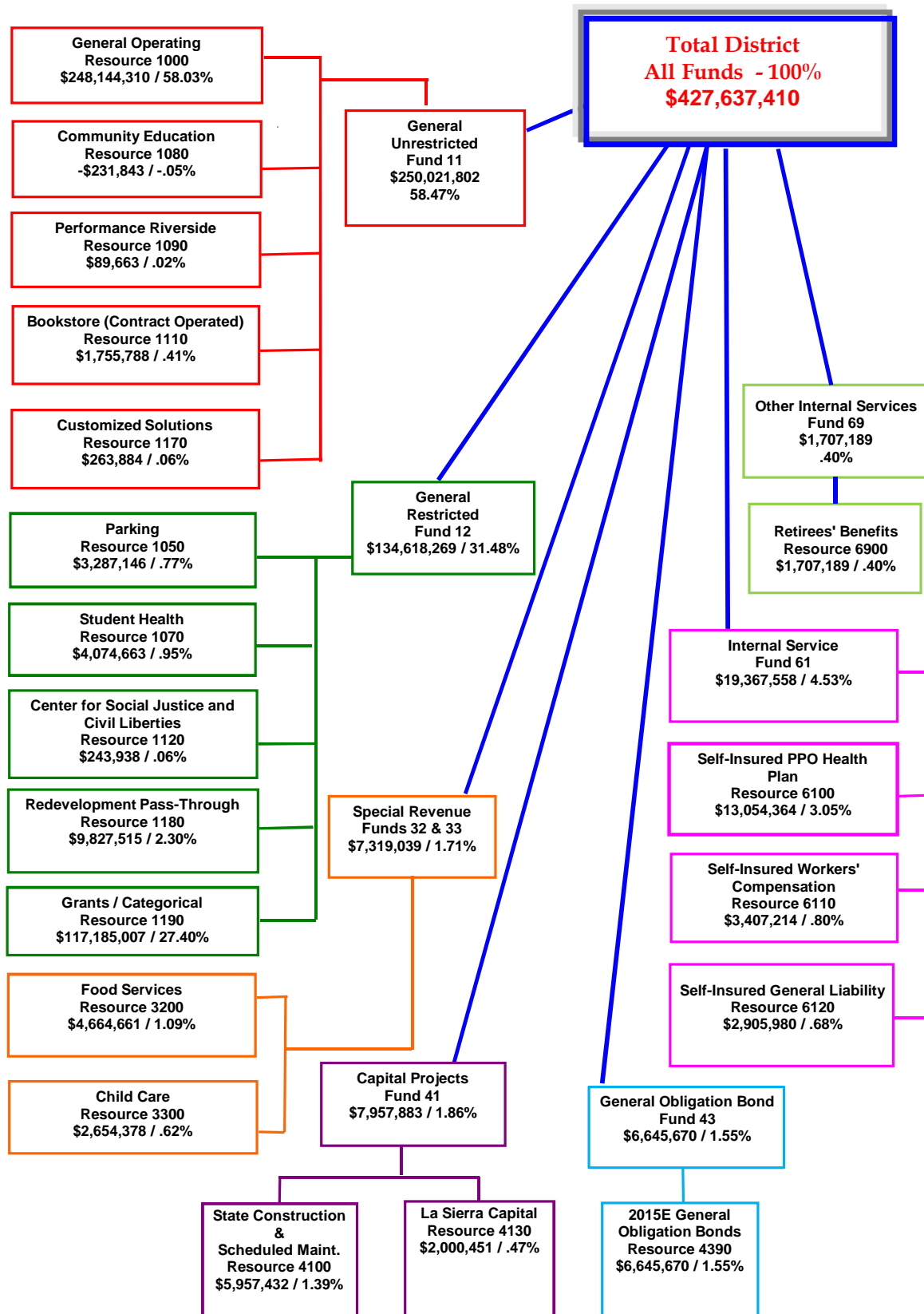


Exhibit K
Riverside Community College District
Fund / Account Summary - Total Available Funds
2018-2019

<u>Fund / Resource</u>	<u>Adopted Budget 2017-2018</u>	<u>Final Budget 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	<u>1,781,103</u>	<u>2,000,451</u>
	Total Capital Projects Funds	<u>10,277,339</u>	<u>7,957,883</u>

General Obligation Bond - Fund 43

Resource

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

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	<u>2,841,802</u>	<u>2,905,980</u>
	Total Internal Service Funds	<u>17,686,390</u>	<u>19,367,558</u>

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	<u>1,417,400</u>	<u>1,707,189</u>
	Total Other Internal Services Funds	<u>1,417,400</u>	<u>1,707,189</u>

Total District Funds	<u>\$ 388,089,928</u>	<u>\$ 427,637,410</u>
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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:

1. 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	28,806,328	30,023,241	33,140,605	38,056,964
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	13,095,874	13,383,405	13,994,414	15,914,877
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	28,821,337	30,601,966	33,130,392	30,326,565
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	1,550,224	1,714,595	2,690,954	1,983,720
	TOTAL 1000 Series	72,273,764	75,723,207	82,956,365	86,282,126
<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	26,371,903	26,596,442	29,696,790	34,947,532

**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	1,290,613	1,256,397	1,516,469	2,855,856
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	339,348	439,773	350,110	350,411
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	94,040	112,422	83,321	96,172
	TOTAL 4000 Series	1,791,958	1,979,449	2,054,256	3,552,777
<u>Services and Operating Expenditures</u>					
5045	Postage	128,202	147,041	73,029	125,582
	TOTAL 5000	128,202	147,041	73,029	125,582
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	1,478,607	1,478,595	1,450,574	1,720,426
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	603,789	596,804	872,843	785,937
5310/5320	Memberships / Dues	280,361	274,825	288,769	341,904
	TOTAL 5300	280,361	274,825	288,769	341,904

**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	2,022,605	1,335,207	1,496,227	2,084,951
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	4,215,947	4,180,460	4,179,430	4,419,958
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	4,897,628	5,418,254	5,505,251	5,681,173
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	1,191,605	1,024,123	743,123	1,641,541
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	1,102,543	1,605,598	1,334,175	28,504,906

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

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2015-2016</u>	Audited Actuals <u>2016-2017</u>	Audited Actuals <u>2017-2018</u>	Final Budget Proposal <u>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	49,836	50,227	178,486	675,470
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	232,590	232,896	531,120	87,714
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	45,088	130,252	90,187	133,269
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	844,181	1,571,720	1,358,332	4,987,399
	TOTAL 6000 Series	1,171,694	1,985,095	2,158,125	5,883,852
<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>	Audited Actuals <u>2015-2016</u>	Audited Actuals <u>2016-2017</u>	Audited Actuals <u>2017-2018</u>	Final Budget Proposal <u>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**

	Moreno Valley College	Norco College	Riverside City College	District Support Svcs	Totals
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	\$ 25,428,874	\$ 24,509,303	\$ 61,202,927	\$ 18,044,801	\$ 129,185,905
<u>Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,935	\$ 104,096	\$ -	\$ 214,398
Total 1.0 Series	\$ 61,367	\$ 48,935	\$ 104,096	\$ -	\$ 214,398
<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	\$ 1,707,342	\$ 2,483,434	\$ 3,976,406	\$ -	\$ 8,167,182
<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	\$ 14,328,785	\$ 14,660,863	\$ 36,511,572	\$ 15,829	\$ 65,517,049
<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	\$ 101,000	\$ 351,000	\$ 505,000	\$ 253,455	\$ 1,210,455
Total Local Revenues	\$ 14,429,785	\$ 15,011,863	\$ 37,016,572	\$ 269,284	\$ 66,727,504
Total Resource 1000 Available Funds	\$ 41,627,368	\$ 42,053,535	\$ 102,300,001	\$ 18,314,085	\$ 204,294,989

**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>
<u>Capital Outlay</u>						
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	<u>\$ 92,113</u>	<u>\$ 318,224</u>	<u>\$ 604,250</u>	<u>\$ 129,778</u>	<u>\$ 4,739,487</u>	<u>\$ 5,883,852</u>
<u>Other Student Aid</u>						
Total 7500	\$ 31,516	\$ -	\$ -	\$ -	\$ -	\$ 31,516
Total 7600	14,763	-	52,910	-	-	67,673
Total 7000 Series	<u>\$ 46,279</u>	<u>\$ -</u>	<u>\$ 52,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,189</u>
<u>Intrafund Transfers</u>						
Total 8999 Series	<u>\$ 97,191</u>	<u>\$ (547,067)</u>	<u>\$ 3,171,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,721,673</u>
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					
		(36,982)	(454,063)	(386,665)	(463,138)
	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>					
<u>Site and Site Improvements</u>					
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		67,535	42,755	79,049	52,000
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		1,450,275	1,482,244	1,796,903	1,794,000
3.0 Beginning Fund Balance July 1					
		2,189,378	2,117,758	2,111,364	2,228,663
Total 3.0		2,189,378	2,117,758	2,111,364	2,228,663
Total Available Funds		\$ 3,707,188	\$ 3,642,757	\$ 3,987,315	\$ 4,074,663

**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>		Audited Actuals <u>2015-2016</u>	Audited Actuals <u>2016-2017</u>	Audited Actuals <u>2017-2018</u>	Final Budget Proposal <u>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					
		(236,942)	(287,040)	(284,610)	(305,898)
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	<u>(287,040)</u>	<u>(284,610)</u>	<u>(305,898)</u>	<u>(318,870)</u>
	Total 7000 Series	<u>(287,040)</u>	<u>(284,610)</u>	<u>(305,898)</u>	<u>(318,870)</u>
Total Resource 1080					
Expenditures/Contingency/Fund Balance		<u>\$ (108,907)</u>	<u>\$ (121,448)</u>	<u>\$ (208,358)</u>	<u>\$ (231,843)</u>

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	32,432	24,536	39,864	40,000
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	275,000	275,000	275,000	275,000
Total 3.0		<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
4.0 Beginning Balance July 1					
		(806,432)	(717,476)	(638,599)	(500,337)
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	1,289	1,868	5,298	7,300
	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					
		208,317	456,496	677,341	693,488
	Total 2.0	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>
Total Available Funds		<u><u>\$ 1,314,373</u></u>	<u><u>\$ 1,512,845</u></u>	<u><u>\$ 1,734,266</u></u>	<u><u>\$ 1,755,788</u></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><u>243,938</u></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	25,000	25,000	25,000	25,000
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	149,847	105,854	112,337	215,829
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					
		5,468	13,134	13,135	2,397
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**

Object	Account Description	Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget 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
<u>Capital Outlay</u>					
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
<u>Contingency/Fund Balance</u>					
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**

Object	Account Description	Audited Actuals 2015-2016	Audited Actuals 2016-2017	Unaudited Actuals 2017-2018	Final Budget Proposal 2018-2019
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**

Object	Account Description	Audited Actuals 2015-2016	Audited Actuals 2016-2017	Unaudited Actuals 2017-2018	Final Budget Proposal 2018-2019
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><u>\$ 9,827,515</u></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><u>\$ 9,827,515</u></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	-	-	9,643	1,500
	Total 4000 Series	-	-	9,643	1,500
<u>Services and Operating Expenses</u>					
5110	Consultants	78,402	81,000	103,950	154,960
5198	Professional Services	68,765	57,289	40,875	12,718
	Total 5100	147,167	138,289	144,825	167,678
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	2,722	-	-	-
	Total 5500	185,429	30,552	207,020	212,520
5644	Repairs	-	2,000	4,915	6,500
5649	Computer Software Maintenance/Lic	65,531	174,313	43,387	9,234
	Total 5600	65,531	176,313	48,302	15,734
5740	Advertising	-	-	934	-
	Total 5700	-	-	934	-
5890	Other Services	1,259	2,976	31,337	24,493
	Total 5800	1,259	2,976	31,337	24,493
	Total 5000 Series	399,386	348,129	431,484	420,425
<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	-	-	-	42,422
	Total 6200	6,058,493	137,856	26,890	117,891

**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**

		Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
	<u>Account Description</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**

		Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
	<u>Account Description</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**

		Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
	<u>Account Description</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**

		Audited Actuals 2015-2016	Audited Actuals 2016-2017	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
<u>Account Description</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>
 <u>4.0 Intrafund Transfers In (Out)</u>					
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
<u>Capital Outlay</u>					
<u>Site and Site Improvement</u>					
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
<u>Buildings</u>					
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	42,416	36,071	135,058	6,946,442
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	432,355	255,369	336,385	432,417
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	2,900,749	2,928,343	4,014,330	9,795,435
	Total 6000 Series	3,438,172	3,251,099	4,515,450	17,191,331
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	-	-	444,765	935,600
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	1,348,594	1,282,051	1,874,586	7,529,094
	Total 7000 Series	1,348,594	1,282,051	2,319,351	8,464,694
	Total Expenditures	40,520,387	43,099,385	56,505,090	117,185,007
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 40,520,387	\$ 43,099,385	\$ 56,505,090	\$ 117,185,007

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	100,000	190,396	194,604	195,000
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	155,045	105,045	105,045	105,045
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					
		773,365	986,243	1,182,396	1,287,376
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	228,461	221,815	218,117	238,487
<u>Capital Outlay</u>					
<u>Site Improvement</u>					
6127	Fixtures and Fixed Equipment	-	-	47,011	39,446
		-	-	-	-
	Total 6100	-	-	47,011	39,446
<u>Buildings</u>					
6226	Remodel Projects	-	-	10,508	
6227	Fixtures and Fixed Equipment	-	-	-	-
	Total 6200	-	-	10,508	-
<u>Equipment</u>					
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	16,462	14,819	45,041	63,809
	Total 6000 Series	16,462	14,819	102,560	103,255
	Total Expenditures	2,824,499	2,892,328	3,073,741	3,332,407
<u>Contingency/Fund Balance</u>					
7910	Restricted	986,243	1,182,396	1,287,376	1,332,254
	Total 7900	986,243	1,182,396	1,287,376	1,332,254
	Total 7000 Series	986,243	1,182,396	1,287,376	1,332,254
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 3,810,742	\$ 4,074,724	\$ 4,361,117	\$ 4,664,661

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
<u>Books and Supplies</u>					
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
<u>Services and Operating Expenses</u>					
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>	<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 5600	(5,179)	605	19,971	21,140
5790	Other (Permits, Fees, etc.)	968	968	1,376	1,100
	Total 5700	968	968	1,376	1,100
5850	Fingerprints	-	99	-	-
5890	Outside Services and Operating Costs	-	-	-	3,000
5892	Bank Charges	653	750	2,540	3,100
	Total 5800	653	849	2,540	6,100
	Total 5000 Series	63,052	44,742	75,086	90,298
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6127	Fixtures/Fixed Equipment	32,026	2,880	-	-
	Total 6100	32,026	2,880	-	-
<u>Buildings</u>					
6223	Architect's Fees	178	-	-	-
6226	Remodel Projects	9,437	-	-	-
6227	Fixtures/Fixed Equipment	-	-	-	10,000
6228	Inspection	943	-	-	-
	Total 6200	10,558	-	-	10,000
<u>Equipment</u>					
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	6,217	14,395	865	112,265
	Total 6000 Series	48,801	17,275	865	122,265
	Total Expenditures	1,232,156	1,338,439	1,487,987	1,818,146
<u>Contingency/Fund Balance</u>					
7910	Restricted	799,193	1,100,226	1,135,904	836,232
	Total 7900	799,193	1,100,226	1,135,904	836,232
	Total 7000 Series	799,193	1,100,226	1,135,904	836,232
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 2,031,349	\$ 2,438,665	\$ 2,623,891	\$ 2,654,378

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><u>5,957,432</u></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><u>5,957,432</u></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	597,797	305,619	581,658	2,142,065
	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	85,229	33,116	22,850	87,944
	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	20,950	-	-	-
	Total 3.0	<u>20,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance					
		12,422	44,470	-	-
	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	10,556	56,247	114,410	115,000
2.0 Intrafund Transfer					
8999	From Resource 4100	-	44,470	-	-
	Total 2.0	-	44,470	-	-
3.0 Incoming Interfund Transfer					
8980	From Resource 1000	1,270,000	2,630,000	-	-
	Total 3.0	1,270,000	2,630,000	-	-
4.0 Unaudited Beginning Balance July 1					
	Total 4.0	8,510,141	389,806	1,752,243	1,885,451
Total Available Funds		\$ 9,790,697	\$ 3,120,522	\$ 1,866,653	\$ 2,000,451

**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	7,812,236	1,233,168	(16,619)	-
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	1,588,655	135,112	(2,180)	-
	Total 6000 Series	9,400,891	1,368,279	(18,799)	-
	Total Expenditures	9,400,891	1,368,279	(18,799)	-
<u>Contingency/Fund Balance</u>					
7920	Restricted	389,806	1,752,243	1,885,451	2,000,451
	Total 7900	389,806	1,752,243	1,885,451	2,000,451
	Total 7000 Series	389,806	1,752,243	1,885,451	2,000,451
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 9,790,697	\$ 3,120,522	\$ 1,866,653	\$ 2,000,451

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	44,817,527	-	-	-
Total 2.0		<u>44,817,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1		945,022	10,608,458	8,624,143	6,529,670
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	157,142	117,975	434,969	297,997
5421	GL & Property Expenses	7,625	3,518	1,632	7,448
	Total 5400	7,625	3,518	1,632	7,448
5649	Computer Software Maintenance/Lic	12,750	12,750	12,750	13,388
	Total 5600	12,750	12,750	12,750	13,388
5710	Audit	11,000	11,400	13,200	-
5730	Legal	-	-	4,956	-
	Total 5700	11,000	11,400	18,156	-
5890	Outside Services and Operating Costs	-	500	-	-
	Total 5800	-	500	-	-
	Total 5000 Series	188,517	146,143	467,507	318,833
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6121	Advertising & Legal	3,909	-	-	-
6122	Engineering	(6,366)	-	-	567,798
6123	Architect's Fee	-	-	-	9,968
6124	Testing	11,303	(1,035)	-	-
6127	Fixtures/Fixed Equipment	(56,091)	(57,675)	-	532,873
	Total 6100	(47,245)	(58,710)	-	1,110,639
<u>Buildings</u>					
6211	Advertising/Legal	60,619	-	3,830	-
6212	Engineering	(79,954)	46,903	155,075	-
6213	Architect's Fee	859,947	74,205	34,545	8,786,190
6214	Testing	185,491	1,350	-	-
6215	Demolition/Grading	33,394	25,061	(9,500)	-
6216	Construction	27,359,935	414,196	739,967	15,350,261
6217	Fixtures/Fixed Equipment	20,980	6,581	-	-
6218	Inspection	347,285	624	24,522	-
6219	Other Building Expense	2,294,437	307,345	135,654	-
6221	Advertising/Legal	-	161,000	-	-
6223	Architects Fee	-	-	25,914	86
6226	Remodel	6,979	-	18,879	216,653
6227	Fixtures/Fixed Equipment	566	-	-	-
6229	Other	-	(100)	-	-
	Total 6200	31,089,679	1,037,164	1,128,886	24,353,190
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	1,411,277	230,646	97,315	86,832
6482	Equip Add'l >\$5000	591,954	62,882	-	50,000
6485	Computer Eq Add'l \$200-\$4999	175,838	65,237	35,182	-

**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	3,858,916	359,487	206,548	136,832
	Total 6000 Series	34,901,350	1,337,941	1,335,434	25,600,661
	Total Expenditures	35,682,605	1,910,568	1,999,034	27,027,578
<u>Contingency/Fund Balance</u>					
7910	Restricted	10,129,460	8,996,266	6,529,670	(20,381,908)
	Total 7900	10,129,460	8,996,266	6,529,670	(20,381,908)
	Total 7000 Series	10,129,460	8,996,266	6,529,670	(20,381,908)
Total Resource 4390					
Expenditures/Contingency/Fund Balance		\$ 45,812,064	\$ 10,906,834	\$ 8,528,704	\$ 6,645,670

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		(1,080,107)	589,360	1,750,605	3,121,053
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					
		3,907,285	3,078,468	2,277,159	1,362,754
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	238,018	236,726	333,011	458,038
2349	Overtime	211	252	5,813	-
	Total 2300	211	252	5,813	-
	Total 2000 Series	238,229	236,978	338,824	458,038
<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	11,589	2,351	344	-
3220	PERS Classified	20,001	31,296	45,772	82,730
	Total 3200	20,001	31,296	45,772	82,730
3320	OASDHI Classified	10,141	12,581	17,646	25,019
3325	Medicare Classified	3,480	3,400	4,795	6,642
	Total 3300	13,622	15,981	22,441	31,661
3420	H&W Classified	40,631	49,923	72,143	94,331
3460	OPEB Classified	577	495	665	917
	Total 3400	41,207	50,418	72,808	95,248
3520	SUI Classified	120	118	165	229
	Total 3500	120	118	165	229
3620	Work Comp Classified	2,891	1,178	3,079	7,328
	Total 3600	2,891	1,178	3,079	7,328

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

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					
		<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>
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			20,600,000
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			12,900,000
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			39,875,000
Total Federal Income			73,375,000
Total Available Funds (TAF)		\$	73,375,000

EXPENDITURES

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2018-2019

INCOME

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

EXPENDITURES

Object Code

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

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

EXPENDITURES

Account Code

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash Basis – Method of accounting in

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

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

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

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

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

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

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

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

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

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

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

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

Current Expense of Education (CEE) –

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

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

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

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

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

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

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

Education Protection Account (EPA) –

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

Employee Benefits (Object Code Series 3000) –

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

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

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.