

Board of Trustees Regular Meeting (III.A)

Meeting	September 19, 2023
Agenda Item	Resources (III.A)
Subject	Public Hearing and Budget Adoption for the FY 2023-2024 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	Recommend holding a public hearing on the FY 2023-2024 budget; and adopt the FY 2023-2024 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 FY 2023-2024 fiscal year. At the June 20, 2023 Board of Trustees meeting, a Public Hearing on the FY 2023-2024 budget was set for 6:00 p.m. on September 19, 2023. 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 FY 2023-2024 Riverside Community College District Budget.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
Misty Griffin, Director, Business Services

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2023-2024

INTRODUCTION

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

The 2023-2024 budget for the Riverside Community College District serves as its financial plan and, more importantly, a tangible representation of the financial efforts necessary to carry out the District's educational strategies for fiscal year July 1, 2023 through June 30, 2024. Thus, the accompanying budget forms the foundation for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION

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

COLLEGE/CENTER MISSION STATEMENTS

MORENO VALLEY

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

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

NORCO

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

RIVERSIDE

Riverside City College serves a diverse community of learners by offering certificates, degrees, and transfer programs that help students achieve their educational and career goals. The college strives to improve the social and economic mobility of its students and communities by being ready to meet students where they are, valuing and supporting each student in the successful attainment of their goals and promoting an inclusive, equity-focused environment.

MORENO VALLEY COLLEGE - BEN CLARK PUBLIC SAFETY TRAINING CENTER

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

THE FY 2023-2024 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2023-24 Enacted Budget

California State Budget, 2023-24

The approved \$310 billion 2023-24 Budget Act, reflects a less than one percent increase over the 2022-23 enacted budget, yet protects priorities such as K-12 and Higher Education, healthcare, homelessness, transit, climate, public safety, and infrastructure. It provides a net additional \$308.6 million to the California Community College system.

The 2023 Budget Act includes \$3 billion in total reserves including, \$22.3 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund), \$10.8 billion in the Public School System Stabilization Account, \$900 million in the Safety Net Reserve, and \$3.5 billion in the Special Fund for Economic Uncertainties.

Despite an estimated budget deficit of \$31.5 billion, the 2023 Budget Act retains \$51.4 billion of climate projects; \$5.1 billion for public transit projects; \$1 billion for the states homeless housing, assistance, and prevention; \$2.8 billion to increase the pay for state-subsidized childcare providers and \$500 million for increased benefits to CalWORKS recipients.

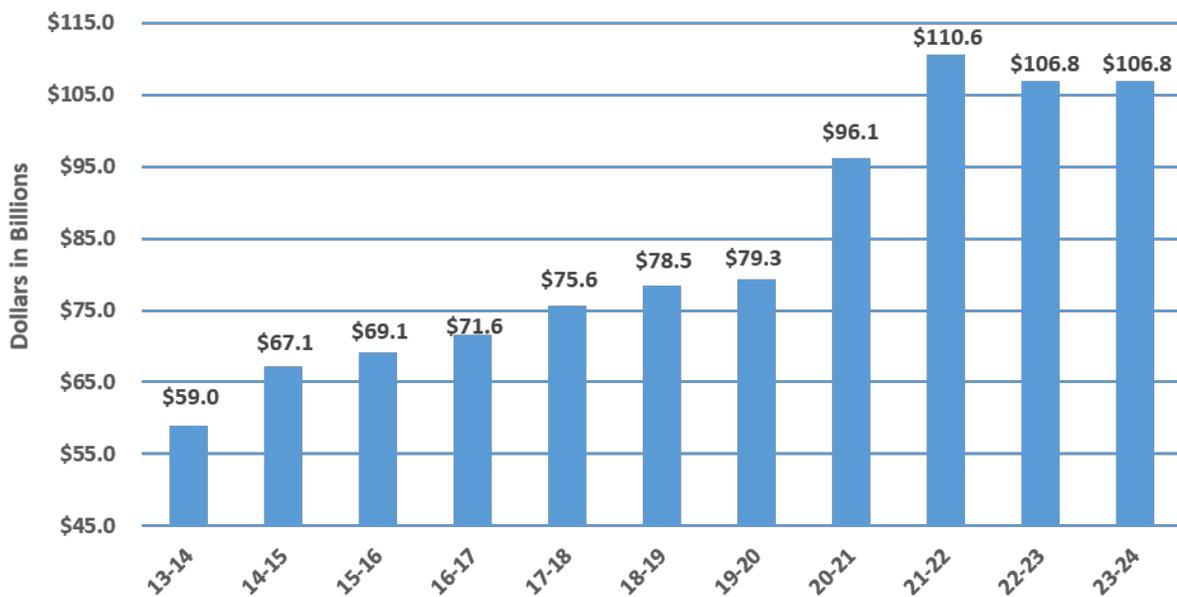
Budget Update: 2023-24 Enacted Budget

California State Budget, 2023-24

Proposition 98 Funding

The 2023-24 Budget Act includes Proposition 98 funding levels of \$110.6 billion, \$106.8 billion, and \$106.8 billion in 2021-22, 2022-23 and 2023-24, respectively, and includes the Community College share at 10.93%.

Proposition 98 Funding



California Community Colleges

FY 2023-24 California Community College budget includes, increases and reductions to select FY 2022-23 programs, as follows:

- **Student Centered Funding Formula**
 - Growth – .50% (\$26.4 million)
 - COLA – 8.22% (\$678.0 million)
- **Categorical and Special Program COLA** - \$102.3 million
- **Financial Aid Administration Workload Adjustment** – (\$3.1) million
- **Student Support and Retention Strategies** - \$50.0 million
- **FY 2022-23 Reduction to Student Support and Retention Strategies** – (\$55.4) million
- **Workforce Training Grants** - \$14.0 million
- **LGBTQ+ Pilot Program** - \$10.0 million
- **Equal Employment Opportunity** - \$4.2 million

Budget Update: 2023-24 Enacted Budget

- **Physical Plant and Instructional Equipment** – \$5.7 million
- **FY 2022-23 Reduction to Physical Plant and Instructional Equipment** – (\$500.0) million
- **State Capital Outlay Program** – \$232.3 million
 - **Norco College** – Center for Human Performance & Kinesiology Construction \$30.21 million (requires local match of \$23.9 million)
- **State Student Housing Program (SB169)** – \$545.4 million
 - **RCCD/UCR Intersegmental Project** - \$75.0 million

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2023-2024**

The District prepared FY 2023-2024 budget projections following release of the Governor’s initial budget proposal on January 10, 2023 by taking into consideration both increased revenues and increased costs. Budget planning information was first presented to the Board of Trustees on February 7, 2023 and again on April 18, 2023.

ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS

Enrollment

District enrollment information between 2010-11 and 2023-24 is presented in Exhibit A and in Exhibit B.

Actual credit FTES declined 21.28% from FY 2019-20 through FY 2021-22 as a result of the COVID-19 pandemic. In FY 2022-23, the District restored 2,331 FTES (10.63%) over FY 2021-22 actual FTES. The impact of the enrollment decline on apportionment from FYs 2019-20 through 2022-23 was mitigated by the Emergency Conditions Allowance (ECA) protections. ECA is not available for FY 2023-24 and subsequent fiscal years. It is critical that enrollment is fully restored to pre-pandemic levels by the end of fiscal year 2024-25 since enrollment levels at that time will become the new base level for apportionment calculation purposes. For FY 2023-24 budget purposes, a five-year average of FTES from FY 2017-18 through FY 2021-22 was used to provide for a more achievable level and to encourage rapid enrollment restoration. FTES targets for FY 2023-24 are shown below.

	<u>FTES Targets</u>
Moreno Valley College	6,705.50
Norco College	6,952.39
Riverside City College	<u>16,624.11</u>
Total District	<u>30,282.00</u>

Supplemental and Student Success

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

Exhibit A
Riverside Community College District

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

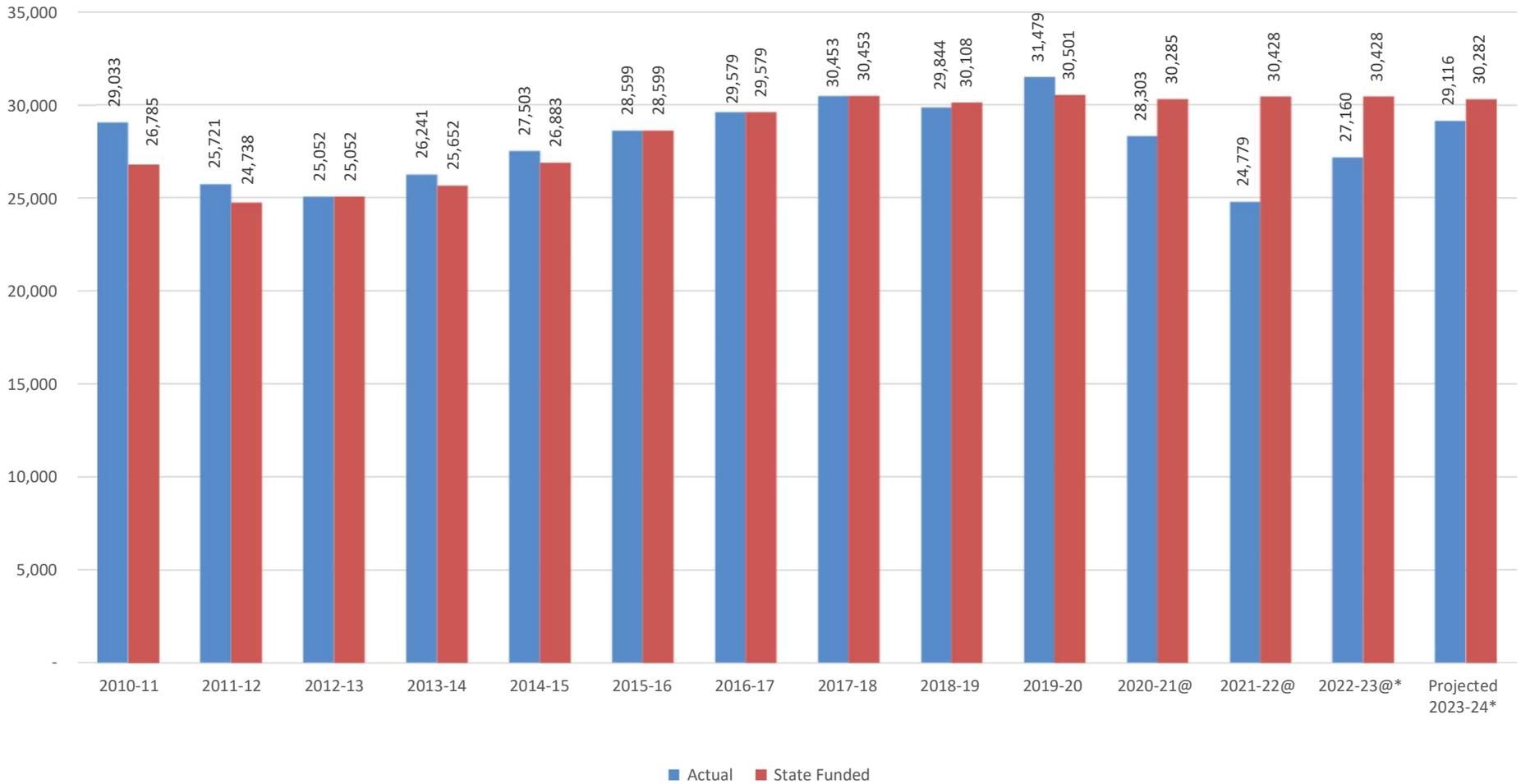


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20*</u>	<u>Actual 2020-21*</u>	<u>Actual 2021-22*</u>	<u>Projected 2022-23*</u>	<u>Projected 2023-24**</u>
<u>Reported Total FTES</u>	31,258.13	30,530.46	32,159.66	28,974.09	25,342.83	27,823.00	29,851.54
Resident	30,534.93	29,973.88	31,573.53	28,408.74	24,921.99	27,375.03	29,342.05
Nonresident	723.20	556.58	586.13	565.35	420.84	447.97	509.49
<u>Reported Resident FTES</u>							
Credit	30,452.86	29,843.58	31,479.10	28,302.85	24,779.19	27,160.24	29,116.00
Noncredit	82.07	130.30	94.43	105.89	142.80	214.79	226.05
<u>Reported Nonresident FTES</u>							
Credit	719.06	556.58	586.13	565.35	416.35	447.97	509.49
Noncredit	4.14	0.00	0.00	0.00	4.49	0.00	0.00
<u>State-Funded FTES</u>							
Resident Credit	30,452.86	30,107.56	30,500.56	30,285.34	30,428.13	30,428.13	30,278.99
Resident Noncredit	82.07	130.30	129.96	129.96	129.96	129.96	226.05
<u>Unfunded Resident FTES</u>							
Resident Credit	-	264	(979)	1,982	5,649	3,268	1,163
Resident Noncredit	-	-	36	24	(13)	(85)	-

* Funded FTES for FYs 2019-2020 through 2022-2023 are based on the protections provided by the Emergency Conditions Allowance authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Actual FTES numbers are those reported at P3 (Annual). Final 2022-23 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2023. Thus, FTES is estimated until that date.

** Funded FTES are based on a 3 year average of credit FTES, taking into consideration FTES recognized under the Emergency Conditions Allowance protection. Projected FTES are the estimated amounts to be realized for the year.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>
<u>Reported Total FTES</u>	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33
Resident	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34
Nonresident	460.72	469.73	512.54	592.07	606.91	656.72	723.99
<u>Reported Resident FTES</u>							
Credit	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89
Noncredit	115.83	137.20	66.33	159.63	156.86	82.80	73.45
<u>Reported Nonresident FTES</u>							
Credit	457.76	466.75	510.61	588.03	603.65	655.33	720.63
Noncredit	2.96	2.98	1.93	4.04	3.26	1.39	3.36
<u>State-Funded FTES</u>							
Resident Credit	26,785.38	24,737.57	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89
Resident Noncredit	115.83	106.97	66.33	159.63	156.86	82.80	73.45
<u>Unfunded Resident FTES</u>							
Resident Credit	2,247.68	982.95	-	588.28	620.34	-	-
Resident Noncredit	-	30.23	-	-	-	-	-

Exhibit C

Riverside Community College District

Historical Supplemental and Student Success Metrics

<u>Supplemental Metrics per Year</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23*</u>
AB 540 Students	1,652	1,598	1,367	1,242	1,366
Pell Students	14,939	15,713	13,014	11,804	12,158
College Promise Grant Recipients (formerly BOG Waiver)	29,759	29,883	25,542	21,539	22,185
Totals	<u>46,350</u>	<u>47,194</u>	<u>39,923</u>	<u>34,585</u>	<u>35,709</u>

<u>Success Metrics per Year</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23*</u>
<u>All Students</u>					
Associate Degree for Transfer (ADT)	1,061	1,491	1,833	1,804	1,840
Associate Degree	2,642	2,517	2,500	2,512	2,524
Credit Certificates	686	627	481	483	485
Transfer-Level Math and English	1,107	1,246	1,122	1,030	1,051
Transfer to 4-Year Institutions	1,685	1,785	1,946	2,141	2,356
CTE Units Completion of 9+ Units	5,194	5,066	4,852	4,514	4,604
Regional Living Wage Attainment	5,833	6,462	6,088	6,819	7,638
Total All Students	<u>18,208</u>	<u>19,194</u>	<u>18,822</u>	<u>19,303</u>	<u>20,498</u>
<u>Equity/Pell Students</u>					
Associate Degree for Transfer (ADT)	627	931	1,123	1,094	1,116
Associate Degree	1,569	1,497	1,441	1,472	1,504
Credit Certificates	289	271	235	174	177
Transfer-Level Math and English	460	584	440	451	462
Transfer to 4-Year Institutions	900	931	1,078	1,102	1,127
CTE Units Completion of 9+ Units	2,605	2,518	2,389	2,089	2,131
Regional Living Wage Attainment	2,337	2,531	2,367	2,731	3,151
Total Pell Students	<u>8,787</u>	<u>9,263</u>	<u>9,073</u>	<u>9,113</u>	<u>9,668</u>
<u>Equity/College Promise (BOG) Students</u>					
Associate Degree for Transfer (ADT)	841	1,246	1,508	1,459	1,488
Associate Degree	2,158	2,051	1,999	2,007	2,015
Credit Certificates Requiring 18+ Units	411	387	331	297	303
Transfer-Level Math and English Completion in 1st Year	683	880	740	659	672
Transfer to 4-Year Institutions	1,217	1,275	1,447	1,547	1,654
CTE Units Completion of 9+ Units	3,702	3,587	3,431	3,081	3,143
Living Wage Attainment Within 1 Year of CC Completion	3,738	4,135	3,803	4,336	4,944
Total College Promise (BOG) Students	<u>12,750</u>	<u>13,561</u>	<u>13,259</u>	<u>13,386</u>	<u>14,219</u>
Total Success Metrics	<u>39,745</u>	<u>42,018</u>	<u>41,154</u>	<u>41,802</u>	<u>44,385</u>

* FY 2022-23 Supplemental and Success Metrics are estimates until MIS Report is submitted to State Chancellor's Office in October 2023.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

REVENUES

Resource 1000 revenues (Exhibit D) are projected at \$291.12 million for fiscal 2024. Key components include:

1. *State Funding*

a. **Student Centered Funding Formula (SCFF)** (Exhibit E) – The SCFF provides enrollment growth funding of .50% and a cost-of-living adjustment (COLA) of 8.22%. The budget extends the formula’s existing hold harmless (minimum revenue) provision through 2024-25. Under hold harmless, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year. The distribution of funds across the three metrics (FTES, supplemental, and student success) are determined by changes in the underlying metrics. Due to the COVID-19 Pandemic, the CCCCCO authorized use of the Emergency Conditions Allowance for enrollment protection FY 2019-20 through FY 2022-23. The ECA is no longer available beginning in FY 2023-24. Total SCFF apportionment, based on the District’s metrics, results in an increase to the District’s base apportionment revenue budget of \$20.52 million.

- COLA – 8.22%
- Growth – .50%
- Lottery Revenue – \$5.1 million, which is \$.10 million lower the prior year level.
- State Mandate Block Grant – The District will receive \$1.00 million in ongoing mandate funds.
- Adjunct Faculty Office Hours, Compensation, and Health Insurance – \$1.45 million.

2. **Interest Income** – \$4.71 million, which is \$4.21 million more than fiscal 2023.

3. **Nonresident Tuition** – \$2.93 million, which is \$1.23 million more than the prior year level. The per unit rate is \$373.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

4. ***Enrollment Fee Revenue*** – Projected at \$8.75 million.
5. ***Indirect Cost Recovery Revenue*** – Projected at \$4.45 million, which reflects no change from the prior year.

EXPENDITURES

Within the funds available for the 2023-24 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 2023-24 Resource 1000 expenditure budget totals \$341.19 million, including one time expenditures of \$45.31 million, reflecting the following major items of expenditure (Exhibit F):

1. ***Compensation***
 - a. Full-time Compensation – \$14.98 million has been provided based on COLA of 8.22% plus an additional 1.00% contractual increase.
 - b. Part-Time Compensation – \$4.53 million has been provided based on COLA of 8.22% plus an additional 1.44% contractual increase.
 - c. Step and Column/Growth/Placement and Other Personnel Adjustments – \$2.28 million increase.
 - d. Health and Life Insurance Benefits – A net decrease of \$.81 million attributable to rate fluctuations, employee plan changes, and retiree movement. Total health and life insurance benefits is \$30.27 million, of which approximately \$1.93 million is attributable to retired employees under age 65.
 - e. CalPERS – An increase of \$.74 million based on increase to the employer contribution rate going from 25.37% to 26.68%.
 - f. CalSTRS – The employer contribution rate remains unchanged at 19.10%.
2. ***Utilities*** - A total of \$6.41 million has been provided, which is \$1.48 million higher than the prior year. Beginning in summer 2024, the District will start construction on the districtwide solar project, a significant component of the Sustainability and Climate Action Plan, which will help to mitigate future increases in electrical energy costs.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

3. ***OPEB Trust*** - The District began accumulating funds to address the future cost of retiree health benefits in fiscal 2016. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT) to achieve the minimum annual contribution of \$.25 million. The total amount accumulated as of June 30, 2023 was \$3.85 million.
4. ***Health Plans*** - Kennan and Associates performs an annual cost analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense budget to establish; and an estimated reserve level to provide for fiscal solvency of the RCCD PPO Health Plan. No rate increase is included for the RCCD PPO Plan for fiscal 2024. A rate increase of 9.29% is included for the Health Net Plan. The rate for the Kaiser Plan decreased by 5.00%.
5. ***Liability and Property*** - The District’s JPA conducted a comprehensive property appraisal of all District buildings, resulting in an increase to insurable values. In addition, an actuarial valuation was performed by an external actuary on the District’s exposure to general, liability and property claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. Despite the increase in insurable values, the current rate, in conjunction with existing reserve levels, will remain unchanged for FY 2023-24 at 2.00% to cover estimated claims, program administration and to provide for a prudent reserve.
6. ***Workers’ Compensation*** - The District engaged an external actuary to perform an actuarial valuation of workers’ compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker’s Compensation fund. As a result, the workers’ compensation rate will remain unchanged at 1.60% for fiscal year 2023-24. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.
7. ***Positions***
 - a. New-Board Approved District Positions in FY 21/22
 - Director, Staffing, Employment, and Records (Human Resources and Employee Relations)
 - Multi-Media Graphic Artist (Institutional Advancement)
 - b. Funded from Existing Base Expenditure Budget
 - Custodian (Moreno Valley)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

- Dean of Instruction, CTE (Moreno Valley)
- Instructional Media Assistant-20 hours/week (Moreno Valley)
- Information Technology Analyst (Moreno Valley)
- Director, Academic Advising & Student Success (Moreno Valley)-funded 50% General Fund
- Customer Service Clerk (Riverside City)-funded 50% General Fund/50% Indirect Expenditure Budget
- Dean, Counseling & Specialty Funded Programs (Riverside City)
- Student Activities Clerk (Riverside City)-funded 50% General Fund
- Director, Grants (Norco)-funded 20% General Fund/80% Indirect Expenditure Budget
- Assistant Professor, Biology/Anatomy & Physiology (Norco)

c. Funded from Indirect Expenditure Budget

- Director, Workforce & Economic Development Projects (Grants & Economic Development)-funded 100%
- Customer Service Clerk (Riverside City)-funded 50% General Fund/50% Indirect Expenditure Budget
- Institutional Research Specialist (Riverside City)-funded 100%
- Director, Grants (Norco)-funded 20% General Fund/80% Indirect Expenditure Budget

- 8. *Accumulated Budget Savings*** - In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal 2024 as follows \$\$.57 million to Moreno Valley College; \$.19 million to Norco College; and \$.02 million to Riverside City College. In FY 2018-19, an allocation totaling \$4.27 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2024 as follows \$.28 million to Moreno Valley College; \$.35 million to Norco College; \$.44 million to Riverside City College; and, \$1.26 million to the District. In FY 2021-22, an allocation totaling \$11.11 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2024 as follows \$1.62 million to Moreno Valley College; \$5.52 million to Norco College; and \$1.00 million to Riverside City College. The colleges have met the 1% reserve requirement in accordance with the Budget Allocation Model principle as follows: \$.54 million – Moreno Valley College and \$.51 million – Norco College. Riverside City College utilized their contingency to fund the Football Field and Running Track Project, in accordance with contingency guidelines.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

9. ***Enterprise Resource Planning (ERP)*** – The ERP project budget was established at \$11.25 million in the Redevelopment Fund, an additional \$.30 million was augmented in fiscal 2023, and the balance of the fund project in fiscal 2024. As of June 30, 2023 a total of \$7.0 million has been expended on this project.

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$72.44 million at July 1, 2023 and anticipates an ending contingency balance of \$22.38 million at June 30, 2024, which complies with the first year of a four year implementation timeline for revised Board Policy 5200 – Budget Preparation and Reserves. The revised Board Policy requires an annual reserve balance that is the average of two months of ongoing general fund operating expenditures from the prior year.

Exhibit D
Riverside Community College District
2023-2024 Proposed Budget
Resource 1000 Revenue

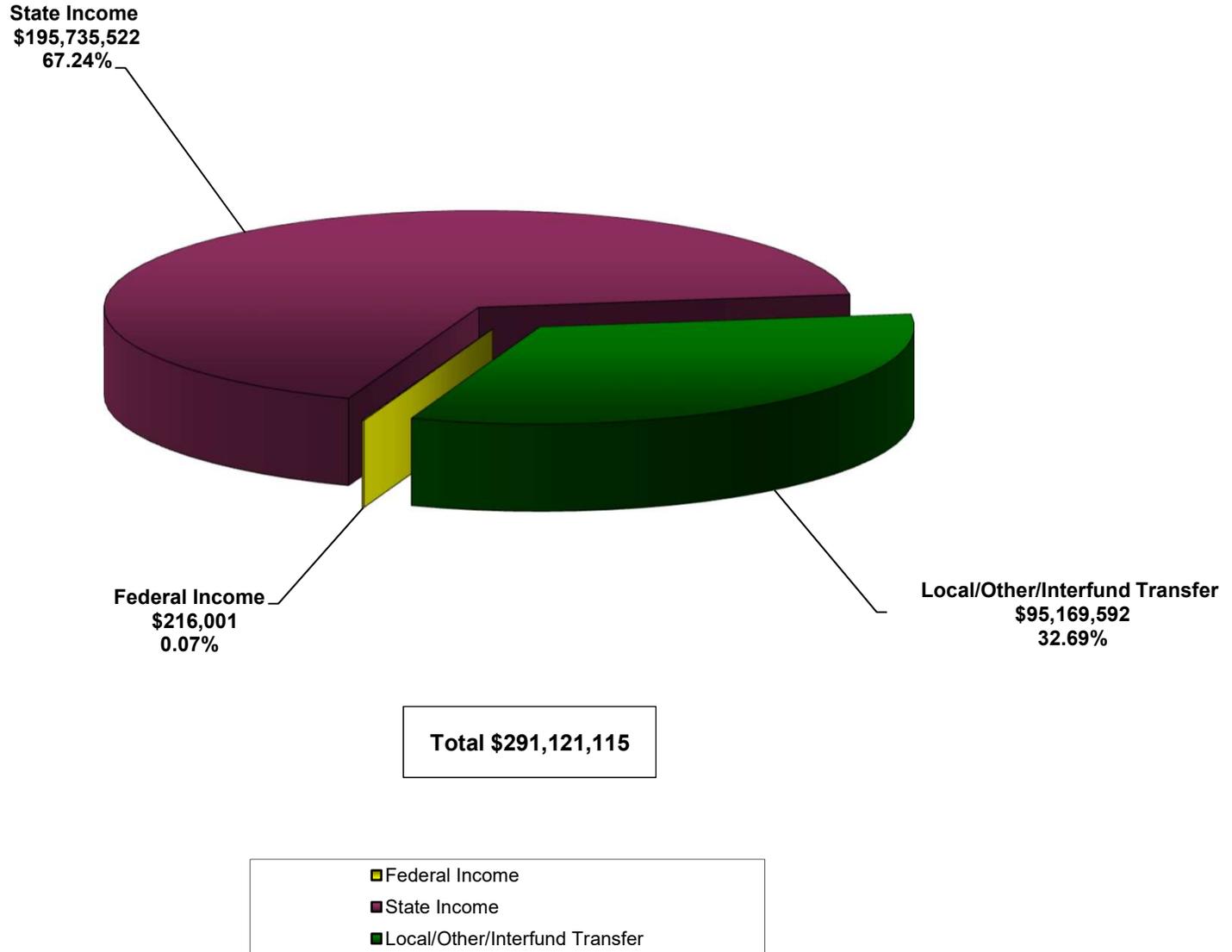
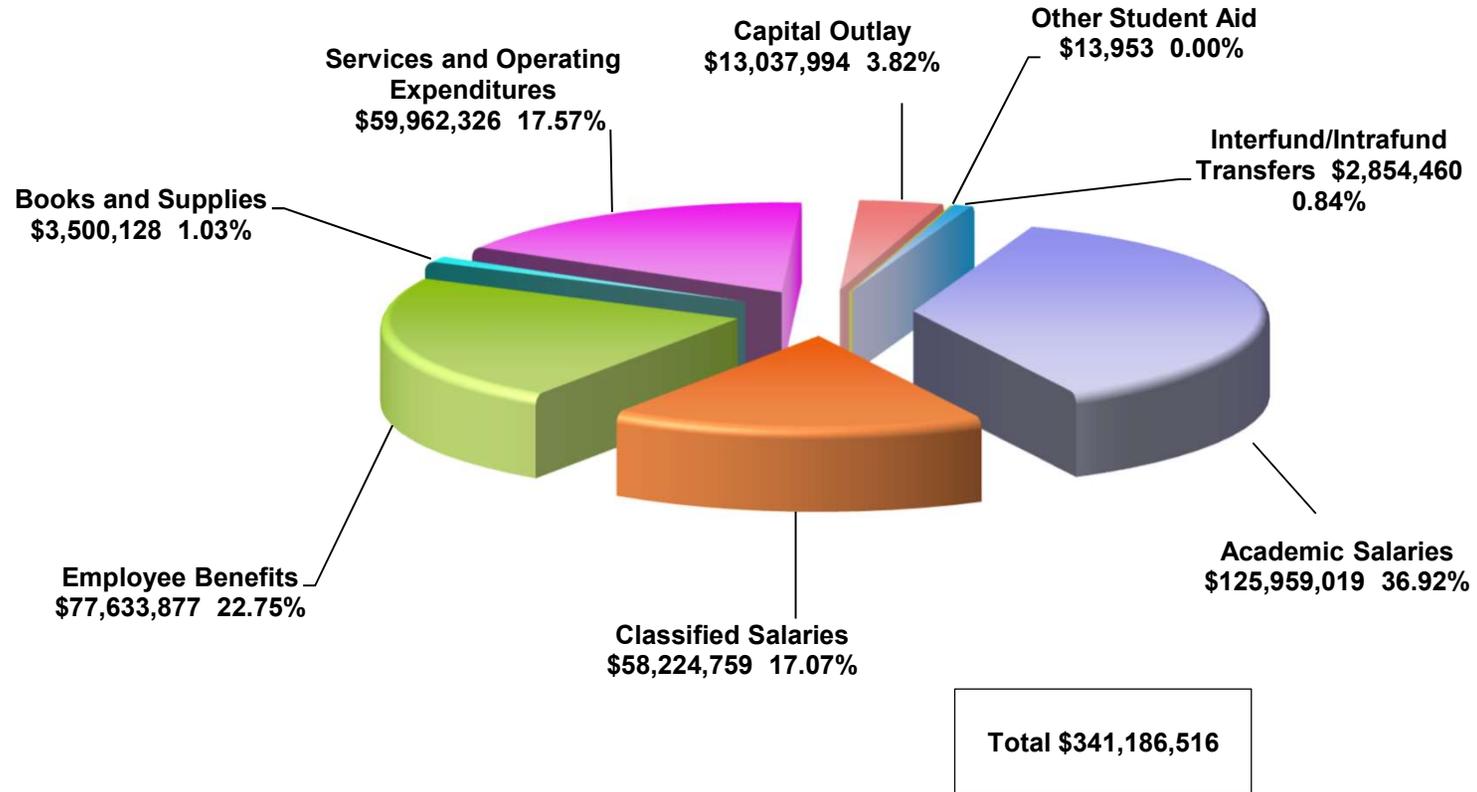


Exhibit E

**Riverside Community College District
Estimated Apportionment Calculation Under the Student Centered Funding Formula
FY 2023-2024 Final Budget**

Base Allocation: 70%						
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	5,238	\$	7,346	\$	4,417
			Funded FTES		Amount	
Basic Allocation					\$	22,538,414
Credit FTES (Rolling 3 Year Avg. FY 21-22 - 29,269.68; FY 22-23 - 29,269.68; FY 23-24 - 27,525.20)						
86,064.56/3 = 28,688.19 + 0 Growth + 0.0 Restoration = 28,688.19			28,688.19	\$		150,279,437
Incarcerated Credit FTES 215.63 + 66.01 Growth = 281.64			281.64	\$		2,068,907
Special Admit Credit FTES 960.45 + 348.71 Growth = 1,309.16			1,309.16	\$		9,616,994
CDCP Credit FTES 106.56 + -17.63 Growth = 88.93			88.93	\$		653,278
Non-Credit FTES 137.12 + 0 Growth = 137.12			137.12	\$		605,724
Total FTES Allocation			30,505.04	\$		163,224,338
Total Base Allocation			30,505.04	\$		185,762,752
Supplemental Allocation: 20%						
Supplemental Rate per Point	\$	1,239				
	Rate	Total Counts		Total Dollars		% to
Supplemental Metric (Prior Year Counts)	(a)	(b)		(a) + (b)		Total
AB 540 Students	\$ 1,239	1,366		\$ 1,692,014		3.83%
Pell Grant	\$ 1,239	12,158		\$ 15,060,352		34.05%
California Promise Grant Students (BOG Waivers)	\$ 1,239	22,185		\$ 27,480,932		62.13%
Total Supplemental Allocation		35,709		\$ 44,233,298		100%
Student Success Incentive Allocation: 10%						
Success Rate per Point (Success/Equity)	\$	730	\$	276	\$	184
	Rate	Total Counts		Total Dollars		% to
Success Metrics	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 2,922	1,826		\$ 5,334,008		22.36%
Associate Degree	\$ 2,191	2,512		\$ 5,504,439		23.07%
Credit Certificates	\$ 1,461	483		\$ 705,585		2.96%
Transfer-Level Math and English	\$ 1,461	1,068		\$ 1,559,688		6.54%
Transfer to 4-Year Institutions	\$ 1,096	2,148		\$ 2,353,045		9.86%
CTE Units	\$ 730	4,657		\$ 3,401,319		14.26%
Regional Living Wage	\$ 730	6,848		\$ 5,002,154		20.96%
Total Success Metrics Allocation		19,541		\$ 23,860,237		100.00%
	Rate	Total Counts		Total Dollars		% to
Success Equity Metrics - Pell Students	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 1,105	1,111		\$ 1,228,131		26.52%
Associate Degree	\$ 829	1,472		\$ 1,220,670		26.35%
Credit Certificates	\$ 553	195		\$ 107,964		2.33%
Transfer-Level Math and English	\$ 553	451		\$ 249,274		5.38%
Transfer to 4-Year Institutions	\$ 415	1,102		\$ 456,957		9.87%
CTE Units	\$ 276	2,203		\$ 608,815		13.14%
Regional Living Wage	\$ 276	2,750		\$ 759,890		16.41%
Total Success Equity Metrics Allocation - BOG Waiver Students		9,285		\$ 4,631,700		100.00%
	Rate	Total Counts		Total Dollars		% to
Success Equity Metrics - College Promise (BOG Students)	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 737	1,485		\$ 1,094,374		24.89%
Associate Degree	\$ 553	2,007		\$ 1,109,298		25.23%
Credit Certificates	\$ 368	310		\$ 114,350		2.60%
Transfer-Level Math and English	\$ 368	690		\$ 254,371		5.79%
Transfer to 4-Year Institutions	\$ 276	1,549		\$ 428,169		9.74%
CTE Units	\$ 184	3,218		\$ 592,940		13.49%
Regional Living Wage	\$ 184	4,361		\$ 803,462		18.27%
Total Success Equity Metrics Allocation - Pell Students		13,621		\$ 4,396,963		100.00%
Total Student Success Allocation		42,447		\$ 32,888,901		
Total Apportionment						
SCFF Total Computational Revenue (TCR) for FY 2023-24	\$	262,884,952				
Less, Estimated FY 2023-24 Deficit	\$	(2,628,850)				-1.00%
Adjusted FY 2023-24 TCR	\$	260,256,102				
Total Computational Revenue in Adopted Base Budget for FY 2022-23	\$	239,737,742				
FY 2023-24 Increase/(Decrease) in Base Apportionment from Adopted FY 2022-23 Base Budget	\$	20,518,360				8.56%

Exhibit F
Riverside Community College District
2023-2024 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

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

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

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

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

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

- Nursing (Higher Cost per FTES)
 - Low Student/Faculty Ratio

BUDGET ALLOCATION MODEL (continued)

- Dean of Nursing
 - Lab Technicians
 - Lab Equipment
 - Lab Supplies
 - Program Accreditation Cost
 - Classified Administrative Staff
 - Clinical Sites
 - Staff Travel
-
- Political Science (Lower Cost per FTES)
 - Higher Student/Faculty Ratio
 - No Lab Equipment, Supplies, or Technicians
 - Shared Dean with Other Disciplines
 - No Accreditation Costs

BAM Phase I used four years of historical discipline cost per FTES information to develop the “exchange rates” per discipline. Multiple years were used to smooth out year-over-year fluctuations (equipment investment, full-time vs. part-time faculty, etc.) to create a three-year average “exchange rate”. Each discipline is grouped into the following categories: 1) STEM; 2) Liberal Arts; 3) CTE; and 4) Unique (defined as a discipline that occurs at only one college). The “exchange rate” is then used to apply to projected FTES for that category. A similar methodology is used to calculate the non-instructional allocation. A more detailed explanation of the procedural steps is included in Exhibit H. In addition, the detailed calculation worksheets are included in Exhibit I.

The District implemented Phase I of the BAM in FY 2019-20; however, no expense budget allocation modifications were made as a result, pending refinement of the BAM in Phase II.

The second phase of the BAM implementation consisted of the following items:

1. **Simulation of Cost/FTES Impact** - Assessing the exchange rate valuation for the costs/FTES by modeling mean versus median costs and determining median as the rate, due to program cost fluctuations and outliers in a given year.
2. **Validation** - Validating discipline cost per FTES data and testing for reasonableness and accuracy, such as ensuring proper coding of the disciplines, determining the correct course codes and adjusting, and realignment of cross-listed courses.

BUDGET ALLOCATION MODEL

(continued)

1. **Base Year** - Using the most recent year's data for exchange rate was not conducive due to the timing of getting information to the colleges for planning purpose. Therefore, prior year data would be used for budget development.
2. **Escalation Factor** - The model uses prior year data and applies the changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2023-24 final budget uses FY 2021-22 median cost over a 2-year period to derive the FY 2023-24 rate.
3. **Entity Special Programs** - The model allocates non-specific revenue and apportionment. Therefore, it was necessary to isolate and identify college specific revenue/expense related programs to exclude from the revenue allocation.
4. **Beginning Balances** - It was necessary to determine the beginning balances per entity in order to have a starting point.
5. **Reserves** - Determine the treatment of the 5% reserve. It was decided that it remain centralized at the District level.
6. **Treatment of District Office** - FY 2022-23 expenses related to the district office (excluding specific or special program costs) were distributed to the colleges based on budget year revenue ratio. Phase IV, the treatment of the District Office, will begin in FY 2023-24

The District resumed work on Phase III in Fall 2022. Initially, Unique programs were defined as those exclusively offered by a single college. However, after thorough examination, it was found that unique programs are characterized by criteria imposed by external agencies, extraordinary costs (unrelated to inefficiencies), and may be offered only by one college. Examples of such requirements and costs that may make a program unique include accreditation standards, specialized instruction and equipment, and dedicated facilities.

To devise metrics for distinctive programs, valuable insights were sought from the Vice Presidents and Deans of Educational Services and Academic Affairs. Various scenarios and methodologies were explored but dismissed due to their inability to encourage or discourage program efficiency.

Ultimately, a decision was made to avoid attempting to compare distinctive programs with other programs. Instead, the focus shifted to evaluating distinctive programs against themselves and their individual potential FTES. The Enrollment Management Dashboard became the "single source of truth" for this methodology as it not only provides actual Full-Time Equivalents (FTEs) per discipline but also potential FTEs. By applying this methodology to Unique programs, standardization is achieved based on their specific data. Their data is then utilized to determine the efficiency of each Unique program by comparing the actual FTEs to potential

BUDGET ALLOCATION MODEL
(continued)

FTEs, thereby calculating the program's exchange rate. This calculated rate, along with the three other instructional categories (STEM, Liberal Arts, and CTE), is instrumental in establishing the allocation of revenue for Direct Instructional and Academic Affairs.

The District implemented Phase III of the BAM into the calculation of the FY 23/24 Final Budget Allocation Model. Phase IV of BAM implementation will be to formulate an allocation approach for the District Office. This Phase will commence in the Fall of 2024.

Exhibit G

Riverside Community College District

Budget Allocation Model Operating General Fund Principles

Principles

1. The Budget Allocation Model will be fair, equitable, and transparent.
 - a) Fair - Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
 - b) Equitable - Resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
 - c) Transparent- Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.
2. The goals and priorities for student success, equity, and access as articulated in the educational master/strategic plans of each college and the District Office will align with the goals included in the District Strategic Plan and strategic vision plan adopted by the California Community Colleges Board of Governors, including benchmarks and actions for measuring progress, and the Budget Allocation Model will align accordingly.
3. The Budget Allocation Model will provide operational cost predictability and stability to support college and District Office strategic goals and objectives.
4. The Budget Allocation Model will recognize and consider the variable costs associated with unique and common programs at each college and across the district.
5. The Budget Allocation Model will recognize and consider the variable costs associated with new and proposed programs at each college and across the district.
6. Operational structural balance will be maintained by ensuring that ongoing expenditures do not exceed ongoing revenues resulting in a positive fund balance.
7. Ongoing expenditures will be funded with ongoing revenues, and one-time expenditures will be funded with one-time revenues, with exceptions only under rare circumstances.
8. Compliance with State, accreditor, and District reserve requirements will be maintained or exceeded, will be the first item funded in the BAM, and each college will maintain its own prudent reserve of no less than 1% of the previous years expenditures. Reserves in excess of the minimum reserve requirements will be established in an expenditure holding account to meet unexpected and/or unanticipated expenditures that arise subsequent to budget adoption.
9. Net prior year budget savings realized by each entity, exclusive of established net holding account balances and entity specific revenue/expenditure budget sources, will be retained by each entity upon approval of an expenditure plan linked to entity strategic planning priorities and once the minimum districtwide and college reserve requirements are met or exceeded.
10. Colleges are expected to achieve their annual Full-Time Equivalent Students (FTES) targets. If a college does not achieve its annual FTES target, they will have one year to correct the shortfall before a funding reduction is applied to the subsequent year allocation of part-time faculty and overload budgets.
11. The budget allocation model will be assessed annually.

Exhibit H

Riverside Community College District

Budget Allocation Model Procedural Steps - Phase II

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

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and "Other" Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their "unique" programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).
2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and "Other Costs" were calculated utilizing actual expense figures from the prior fiscal year as the base year. An example would be using FY 20/21 data for the FY 22/23 calculation. Special Program costs (SPP) were excluded from the calculation.
3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

Determining Instructional and Academic Affairs Discipline Costs Per FTES

- Direct Instructional Cost was calculated by taking the total instructional cost per discipline and dividing it by the FTES generated by that discipline.
 - Related Academic Affairs supporting costs were calculated by dividing the discipline FTES by the Colleges' grand total of FTES for a fiscal year to obtain a weighted percentage value, giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total Academic Affairs cost to allocate to each discipline.
 - Academic Affairs consists of the following: Academic Affairs (AA) - Library, Accreditation, Honors, Institutional Effectiveness, Tutoring, Support Services, Academic Senate, Perkins/VTEA (xJV school code), and Dean Academic Support (or similar position).
4. The Non-Instructional areas, Student Services, Business Services and "Other", were combined to determine the total SS, BS & Other Discipline Cost per FTES.

Determining Non-Instructional Discipline Cost Per FTES

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

**Exhibit H
(continued)**

Riverside Community College District

- o Student Services (SS) - Counseling, Student Activities, Evaluators, Financial Aid, A&R, Assessment, general funded categorical (EOPS, CalWORKs, DSPS, etc.), Student Financial Services, Intramural sports, Athletics, Health Services, Community Outreach, Job Placement, and International Students.
 - o Business Services (BS) - Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
 - o Other - President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).
5. The category "exchange rate" for Academic Affairs and Direct Instructional was then used to apply to projected FTES for each respective category.
 6. The category "exchange rate" for Student Services, Business Services and "Other" was then used to apply to projected FTES for each respective category.
 7. Finally, all costs (Direct Instructional, AA, SS, BS, and Other) were totaled per discipline. This grand total was divided by the Discipline Cost per FTES to calculate a total Discipline Cost per FTES.

Exchange Rate Valuation

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

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to data base year cost/FTES to derive the budget year rate. The model uses prior year data and applies changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2022/23 final budget uses the FY 2020/21 median cost and applies the STRS, contract and COLA rate changes from FY 2021/22 and the expected rate changes from FY 2022/23 to derive the FY 2022-23 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

1. Net apportionment and non-specific revenue allocations were calculated as follows:
 - Total estimated revenues, less specific revenues, excluding set-aside and Special Project program costs.
2. The revenue allocation for STEM, Liberal Arts, and CTE, was calculated using Median FTES Cost multiplied by the escalation factor, then multiplied by the budget year target FTES.
3. The revenue allocation for Unique programs is calculated by the methodology discussed in the Phase III section.

**Exhibit H
(continued)**

Riverside Community College District

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

Budget Allocation Formula for College Specific Revenues:

1. To determine the revenue amount to allocate, each entity identified the Special Project Programs (SPP) with specific revenue to be excluded from the calculation (e.g. associated revenue stream, or one-time expenditures, etc.).
2. After the exclusions, the remainder is apportionment and non-specific revenue to be allocated to the three colleges based on the formula calculation. The specific revenues are allocated to the specific College that has earned the revenue.
3. STEM, Liberal Arts, CTE and Unique disciplines have priority in the allocation process. After the instructional cost has been covered, the revenue balance is allocated to Business Services, Student Services and "Other".

**Budget Allocation Model
Procedural Steps - Phase III**

Unique Program Cost per FTES ("Exchange Rate") Calculations:

1. Using the Enrollment Management Dashboard (EMD) as the single source of truth, the actual and potential FTES pulled from the EMD for each Unique program.
 - a. The actual FTES is divided by the potential FTES for each Unique program, calculating the program's FTES ratio.
2. The payroll related instructional costs specific to the Unique program is separated from the program's other costs.
 - a. This would include all instructional payroll and related fixed charges for the Unique program.
3. These instructional costs are adjusted by multiplying them with the actual/potential FTES ratio calculated above in #1.
 - a. This calculation adjusts the instructional payroll related costs to how close the program came to its full potential FTES.
 - b. For example, if the Unique program's actual FTES exceeds the potential FTES, this methodology would calculate a higher cost/FTES than what was actually realized.
4. The Unique program's other instructional costs for materials, services and capital items along with the Academic Affairs Non-Instructional costs specific to this program are added to the adjusted payroll related costs. This gives the adjusted total cost for the Unique program.
5. The adjusted total cost is now divided by the actual FTES generated by the program to come up with the

**Exhibit H
(continued)**

Riverside Community College District

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

6. The Unique program's adjusted Cost/FTES is multiplied by the escalation factor and then multiplied by the budget year target FTES.
7. The calculated revenue for the Unique programs along with the STEM, Liberal Arts and CTE programs is the total revenue for the Direct Instructional and Academic Affairs costs. The balance of the revenue is disbursed to the Student Services, Business Services and Other as discussed in #4 above.

Riverside Community College District
 FY 2023-2024 FINAL BUDGET

FY 2023-2024 Final Budget						
Actual FY 22/23 Ending Balance Calculation						
	DO	NC	MV	RCC	Total	
FY 2022/23 Actual Ending Balance Calculation						
Adjusted Beginning Balance - FY 2022/23	\$ 26,095,879	\$ 9,624,207	\$ 1,432,079	\$ 12,746,049	\$ 49,898,214	
Contingency Budget from FY 2022/23 (object code 7910)	15,949,824	-	-	-	15,949,824	
Adjusted FY 2022/23 Beginning Balance	\$ 42,045,703	\$ 9,624,207	\$ 1,432,079	\$ 12,746,049	\$ 65,848,038	
FY 2022/23 Actual Revenue	\$ 1,441,851	\$ 59,812,474	\$ 59,838,746	\$ 151,960,929	\$ 273,054,000	
Total FY 2022/23 Revenue	\$ 1,441,851	\$ 59,812,474	\$ 59,838,746	\$ 151,960,929	\$ 273,054,000	
FY 2022/23 Total Actual Available Funds	\$ 43,487,554	\$ 69,436,681	\$ 61,270,825	\$ 164,706,978	\$ 338,902,038	
FY 2022/23 Actual Expenses	\$ (33,095,260)	\$ (50,240,693)	\$ (53,439,674)	\$ (122,366,748)	\$ (259,142,375)	
Distribute DO Expenses based on FY 2022/23 Revenue Ratio	35,160,712	(7,652,027)	(7,725,158)	(19,783,527)	-	
Interfund Transfers (7390)	(3,135,820)	(854,727)	(271,600)	(2,209,808)	(6,471,955)	
Intrafund Transfers (8999)	(267,097)	(296,882)	(137,876)	(143,621)	(845,476)	
Total Expenses	\$ (1,337,465)	\$ (59,044,329)	\$ (61,574,308)	\$ (144,503,704)	\$ (266,459,806)	
Actual Ending Balance FY 2022/23	\$ 42,150,089	\$ 10,392,352	\$ (303,483)	\$ 20,203,274	\$ 72,442,232	

FY 2023/24 Budget Calculation						
Actual Beginning Balance - FY 2023/24	\$ 26,200,265	\$ 10,392,352	\$ (303,483)	\$ 20,203,274	\$ 56,492,408	
Contingency Budget from FY 2022/23 (object code 7910)	15,949,824	-	-	-	15,949,824	
Beginning Balance, FY 2023/24	\$ 42,150,089	\$ 10,392,352	\$ (303,483)	\$ 20,203,274	\$ 72,442,232	

Non-Specific Revenues and Expenditures						
	DO	NC	MV	RCC	Total	
NON-SPECIFIC REVENUES AND EXPENDITURES						
Apportionment & Non-Specific Revenue	\$ 900,000	\$ 62,126,594	\$ 62,440,083	\$ 159,572,431	\$ 285,039,108	
Total Revenue	\$ 900,000	\$ 62,126,594	\$ 62,440,083	\$ 159,572,431	\$ 285,039,108	
Expenditure Budget Excluding Special Project Programs	\$ (40,822,379)	\$ (53,110,956)	\$ (57,318,808)	\$ (131,631,301)	\$ (282,883,444)	
Distribute DO Expenses based on Revenue Ratio	39,922,379	(8,688,825)	(8,766,778)	(22,466,776)	-	
Adjusted Expenditure Budget Excluding Special Project Programs	\$ (900,000)	\$ (61,799,781)	\$ (66,085,586)	\$ (154,098,077)	\$ (282,883,444)	
Intrafund / Interfund Transfers						
Ongoing - intrafund Transfers (8999)	\$ (210,528)	\$ (454,577)	\$ (349,713)	\$ (1,029,857)	\$ (2,044,675)	
Ongoing - interfund Transfers (7390)	-	-	(280,000)	(325,000)	(605,000)	
Total Interfund/Intrafund Transfer	\$ (210,528)	\$ (454,577)	\$ (629,713)	\$ (1,354,857)	\$ (2,649,675)	
Allocate District Intrafund Based on Revenue Ratio	210,528	(45,820)	(46,231)	(118,477)	-	
Total Expenditures	\$ (900,000)	\$ (62,300,178)	\$ (66,761,530)	\$ (155,571,411)	\$ (285,533,119)	
Net Ongoing Budget	\$ -	\$ (173,584)	\$ (4,321,447)	\$ 4,001,020	\$ (494,011)	

**Exhibit I
(continued)**

**Riverside Community College District
FY 2023-2024 FINAL BUDGET**

FY 2023-2024 Final BUDGET						
Actual FY 22/23 Ending Balance Calculation						
SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total	
Specific Revenue	\$ 43,402	\$ 2,230,426	\$ 824,868	\$ 2,983,311	\$ 6,082,007	
Specific Expenditure Budget	\$ (8,500,920)	\$ -	\$ -	\$ -	\$ (8,500,920)	
District Office Set-Aside	-	(1,280,073)	(237,230)	-	(1,517,303)	
Non-Resident Base Budget (SPP 729)	-	(5,516,477)	(1,622,241)	(1,000,000)	(8,138,718)	
Budget Savings Distribution 22/23 (SPP 567)	-	(510,558)	(540,499)	-	(1,051,057)	
College 1% Contingency (SPP 560)	(1,177)	(186,948)	(572,362)	(17,095)	(777,582)	
Budget Savings Distribution 17/18 (SPP 738)	(192,498)	(528,243)	(523,937)	(2,120,653)	(3,365,331)	
Permanent Salary Savings (SPP 997)	(1,429,453)	(3,056,228)	(2,087,334)	(5,206,175)	(11,779,190)	
IDC Distribution Holding Account (SPP 797)	(1,263,447)	(347,683)	(277,231)	(445,369)	(2,333,730)	
FY 17-18 Summer Shift Add'l Apport Alloc (SPP 716)	-	-	-	(1,828,587)	(1,828,587)	
RCC TSS Renovation (SPP 632)	-	-	-	(47,160)	(47,160)	
RCC Throwing Sports Renovation (SPP 634)	-	-	-	(4,804,145)	(4,804,145)	
RCC Football Field & Running Track (SPP 640)	-	-	-	(1,384,084)	(1,384,084)	
RCC STEM Engagement Center (SPP 642)	-	-	-	(3,059,437)	(3,059,437)	
RCC LS/PS Reconstruction (SPP 841)	-	-	(999,980)	-	(999,980)	
MVC Student Services Welcome Center (SPP 890)	(584,559)	-	-	-	(584,559)	
Contracts/Licenses Holding Account Awaiting Distribution	(198,415)	(2,520,545)	(706,678)	(1,851,191)	(5,276,829)	
Special Project Program Costs	(12,170,469)	(13,946,755)	(7,567,492)	(21,763,896)	(55,448,612)	
Total Expenditures	\$ -					
Specific - Interfund Transfers (7390)	-	534,826	139,132	(878,743)	(204,785)	
Specific - Intrafund Transfers (8999)	-	534,826	139,132	(878,743)	(204,785)	
Total Interfund/Intrafund Transfer	\$ -					
Total Expenditures	\$ (12,170,469)	\$ (13,411,929)	\$ (7,428,360)	\$ (22,642,639)	\$ (55,653,397)	
Net One-Time/Special/Specific	\$ (12,127,067)	\$ (11,181,503)	\$ (6,603,492)	\$ (19,659,328)	\$ (49,571,390)	
Estimated Ending Balance - FY 2024/25	\$ (12,127,067)	\$ (11,355,087)	\$ (10,924,939)	\$ (15,658,308)	\$ (50,065,401)	
Overall Excess (Deficiency) of Rev/Exp	\$ 30,023,022	\$ (962,735)	\$ (11,228,422)	\$ 4,544,966	\$ 22,376,831	
Contingency/Reserves	6,427,007	(1,398,793)	(1,411,342)	(3,616,872)	-	
Adjust FY 2022/23 to FY 2023/24 Contingency Change	36,450,029	(2,361,528)	(12,639,765)	928,095	22,376,831	
Adjusted Contingency/Reserves	14,073,198	(2,361,528)	(12,639,765)	928,095	-	
Estimated Ending Balance - FY 2023/24	22,376,831	-	-	-	22,376,831	
Estimated Contingency/Reserve - FY 2023/24	36,450,029	(2,361,528)	(12,639,765)	928,095	22,376,831	
Total Estimated Ending Balance - FY 2023/24	\$ 62,700,689	\$ (2,361,528)	\$ (12,639,765)	\$ 928,095	\$ 62,700,689	

**Revised BAM
 FY 2023-24 FINAL BUDGET
 BASED ON FY 21/22 DATA**

**23/24 Revenue Allocation
 Direct Instructional, Academic Affairs,
 Student Services, Business Services and Other Costs**

Norco College		
Total FTES		6,952
Direct Instructional & Academic Affairs Costs		45,729,771
Student Services, Business Services, and Other		<u>15,187,779</u>
Total Norco College	\$	<u>60,917,550</u>
Moreno Valley College		
Total FTES		6,706
Direct Instructional & Academic Affairs Costs		46,815,644
Student Services, Business Services, and Other		<u>14,648,437</u>
Total Moreno Valley College	\$	<u>61,464,081</u>
Riverside City College		
Total FTES		16,624
Direct Instructional & Academic Affairs Costs		121,199,029
Student Services, Business Services, and Other		<u>36,316,043</u>
Total Riverside City College	\$	<u>157,515,072</u>

**Exhibit I
(continued)**

Riverside Community College District

FY 2023-24 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2023-24 Total Revenues	291,121,115
Less, FY 2023-24 Specific Revenue	<u>(11,224,412)</u>
FY 2023-24 Apportionment and Non-Specific Revenues	279,896,703
Net FY 2023-24 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 279,896,703</u>

Exhibit I (continued)
Riverside Community College District

FY 2023-24 FINAL BUDGET REVENUE ALLOCATION

Direct Instructional & Academic Affairs

FY 21-22 Median Cost and Using Contract, COLA & STRS for Projected Cost Increase

Norco College								
Direct Instructional & Academic Affairs Costs	FY 21/22 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	STEM courses	\$	5,276	\$	6,355	\$	6,941	2,179
Liberal Arts courses	\$	4,959	\$	5,973	\$	6,524	3,310	21,596,355
CTE courses	\$	5,029	\$	6,057	\$	6,615	1,093	7,230,861
						\$	6,583	\$ 43,953,529
Unique Programs	FY 21/22 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	Architecture	\$	4,506	\$	5,427	\$	5,927	9
Athletics	\$	2,544	\$	3,064	\$	3,346	34	113,448
Construction Technology	\$	5,737	\$	6,910	\$	7,547	31	236,194
Drafting Technology	\$	7,317	\$	8,813	\$	9,626	14	134,369
Electrician/Electronics	\$	2,721	\$	3,277	\$	3,579	109	391,466
Game Development	\$	3,238	\$	3,900	\$	4,260	113	482,756
Manufacturing Technology	\$	6,277	\$	7,560	\$	8,257	21	170,593
Music Industry Studies	\$	3,858	\$	4,647	\$	5,075	38	191,745
		36,197					370	1,776,242
							6,952	45,729,771
Moreno Valley College								
Direct Instructional & Academic Affairs Costs	FY 21/22 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	STEM courses	\$	5,276	\$	6,355	\$	6,941	1,605
Liberal Arts courses	\$	4,959	\$	5,973	\$	6,524	3,205	20,906,941
CTE courses	\$	5,029	\$	6,057	\$	6,615	700	4,633,741
							5,510	36,682,861
Unique Programs	FY 21/22 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	Administration of Justice BCTC	\$	6,455	\$	7,775	\$	8,492	510
Dental Assist	\$	11,126	\$	13,401	\$	14,637	38	556,194
Dental hygiene	\$	12,841	\$	15,466	\$	16,892	68	1,148,678
Emergency Medical	\$	4,779	\$	5,756	\$	6,287	236	1,480,600
Fire Tech	\$	6,073	\$	7,315	\$	7,989	280	2,240,838
Med Asst	\$	4,533	\$	5,460	\$	5,963	63	378,028
		45,806					1,195	10,132,783
							6,706	46,815,644
Riverside City College								
Direct Instructional & Academic Affairs Costs	FY 21/22 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	STEM courses	\$	5,276	\$	6,355	\$	6,941	3,367
Liberal Arts courses	\$	4,959	\$	5,973	\$	6,524	7,965	51,964,769
CTE courses	\$	5,029	\$	6,057	\$	6,615	2,183	14,442,728
							13,515	89,774,443
Unique Programs	FY 21/22 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES			FY 22/23 Contract, COLA & STRS Increase of 20.44%		FY 23/24 Contract, COLA & STRS Increase of 9.22%	Target FTES FY 23/24 Include Only Credit (Resident)	Revised BAM FY 23/24 Revenue
	Air Conditioning & Refrigeration	\$	3,528	\$	4,249	\$	4,641	126
Energy Systems Technology	\$	3,108	\$	3,743	\$	4,088	35	142,380
Applied Digital Media & Printing	\$	3,888	\$	4,683	\$	5,115	220	1,122,968
Athletics	\$	8,111	\$	9,769	\$	10,670	1,023	10,912,222
Automotive Body & Technology	\$	4,796	\$	5,777	\$	6,310	73	459,255
Automotive Technology	\$	5,009	\$	6,033	\$	6,589	176	1,157,755
Cosmetology	\$	4,957	\$	5,971	\$	6,522	373	2,434,752
Culinary Arts	\$	5,656	\$	6,812	\$	7,440	115	858,104
Film Television & Video	\$	4,117	\$	4,959	\$	5,416	95	517,160
Nursing Assistant Training Program	\$	5,782	\$	6,964	\$	7,606	85	645,447
Nursing	\$	30,953	\$	37,281	\$	40,718	170	6,929,318
Nursing Learning Laboratory	\$	2,089	\$	2,516	\$	2,748	25	67,508
Paralegal Studies	\$	3,665	\$	4,414	\$	4,821	45	215,015
Registered Nurse	\$	8,365	\$	10,075	\$	11,004	426	4,682,923
Welding	\$	4,272	\$	5,145	\$	5,619	124	694,915
		98,297					3,109	31,424,586
							16,624	121,199,029
							30,282	213,744,444

**Exhibit I
(continued)**

Riverside Community College District

FY 21/22 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
STEM	FY 21/22 FTES
Norco College	
STEM	8,562,535
STEM FTES	1,623
Cost Per FTES - STEM	5,276
Moreno Valley College	
STEM	7,559,799
STEM FTES	1,179
Cost Per FTES - STEM	6,410
Riverside City College	
STEM	17,761,393
STEM FTES	3,542
Cost Per FTES - STEM	5,015
FY 21/22 Median FTES	1,623
FY 21/22 Median Cost Per FTES	5,276
Liberal Arts	FY 21/22 FTES
Norco College	
Liberal Arts	13,921,107
Liberal Arts FTES	2,807
Cost Per FTES - Liberal Arts	4,959
Moreno Valley College	
Liberal Arts	14,525,005
Liberal Arts FTES	2,625
Cost Per FTES - Liberal Arts	5,533
Riverside City College	
Liberal Arts	34,032,107
Liberal Arts FTES	7,016
Cost Per FTES - Liberal Arts	4,851
FY 21/22 Median FTES	2,807
FY 21/22 Median Cost Per FTES	4,959
CTE	FY 21/22 FTES
Norco College	
CTE	3,797,510
CTE FTES	755
Cost Per FTES - CTE	5,029

**Exhibit I
(continued)**

Riverside Community College District

FY 21/22 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
Moreno Valley College	
CTE	3,621,196
CTE FTES	571
Cost Per FTES - CTE	6,341
Riverside City College	
CTE	6,751,539
CTE FTES	1,785
Cost Per FTES - CTE	3,782
FY 21/22 Median FTES	755
FY 21/22 Median Cost Per FTES	5,029

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Norco College - UNIQUE		FY 21/22	
Architecture		EMD Data	Calculations
Actual FTES from EMD		4.13	
Potential FTES from EMD		10.57	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.39
Total Instructional Payroll, Fixed Charges & H&W from Tab		35,170.15	
Adjusted Instructional Costs specific to this discipline			13,741.98
Materials, Services, Capital Outlay Specific to this Discipline		491.25	
Academic Affairs Non-Instructional Costs specific to this discipline		4,377.97	
Total adjusted Unique discipline expenses			18,611.20
Architecture Calculated Cost/FTES			4,506.34
Athletics		EMD Data	Calculations
Actual FTES from EMD		19.93	
Potential FTES from EMD		65.82	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.30
Total Instructional Payroll, Fixed Charges & H&W from Tab		93,026.62	
Adjusted Instructional Costs specific to this discipline			28,168.04
Materials, Services, Capital Outlay Specific to this Discipline		1,398.57	
Academic Affairs Non-Instructional Costs specific to this discipline		21,126.62	
Total adjusted Unique discipline expenses			50,693.23
Athletics Calculated Cost/FTES			2,543.56
Construction Technology		EMD Data	Calculations
Actual FTES from EMD		21.28	
Potential FTES from EMD		48.26	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.44
Total Instructional Payroll, Fixed Charges & H&W from Tab		219,419.58	
Adjusted Instructional Costs specific to this discipline			96,751.94
Materials, Services, Capital Outlay Specific to this Discipline		2,778.85	
Academic Affairs Non-Instructional Costs specific to this discipline		22,557.67	
Total adjusted Unique discipline expenses			122,088.46
Construction Technology Calculated Cost/FTES			5,737.24
Drafting		EMD Data	Calculations
Actual FTES from EMD		23.67	
Potential FTES from EMD		41.64	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.57
Total Instructional Payroll, Fixed Charges & H&W from Tab		254,904.81	
Adjusted Instructional Costs specific to this discipline			144,899.06
Materials, Services, Capital Outlay Specific to this Discipline		3,198.80	
Academic Affairs Non-Instructional Costs specific to this discipline		25,091.17	
Total adjusted Unique discipline expenses			173,189.03
Drafting Calculated Cost/FTES			7,316.82

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Electrician/Electronics	EMD Data	Calculations
Actual FTES from EMD	95.43	
Potential FTES from EMD	183.39	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.52
Total Instructional Payroll, Fixed Charges & H&W from Tab	297,493.02	
Adjusted Instructional Costs specific to this discipline		154,805.38
Materials, Services, Capital Outlay Specific to this Discipline	3,656.77	
Academic Affairs Non-Instructional Costs specific to this discipline	101,159.71	
Total adjusted Unique discipline expenses		259,621.86
Electrician/Electronics Calculated Cost/FTES		2,720.55
Game Development	EMD Data	Calculations
Actual FTES from EMD	91.74	
Potential FTES from EMD	133.50	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.69
Total Instructional Payroll, Fixed Charges & H&W from Tab	285,410.34	
Adjusted Instructional Costs specific to this discipline		196,131.42
Materials, Services, Capital Outlay Specific to this Discipline	3,634.83	
Academic Affairs Non-Instructional Costs specific to this discipline	97,248.16	
Total adjusted Unique discipline expenses		297,014.41
Game Development Calculated Cost/FTES		3,237.57
Manufacturing Technology	EMD Data	Calculations
Actual FTES from EMD	13.69	
Potential FTES from EMD	35.78	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.38
Total Instructional Payroll, Fixed Charges & H&W from Tab	181,219.84	
Adjusted Instructional Costs specific to this discipline		69,337.61
Materials, Services, Capital Outlay Specific to this Discipline	2,081.57	
Academic Affairs Non-Instructional Costs specific to this discipline	14,511.96	
Total adjusted Unique discipline expenses		85,931.14
Manufacturing Technology Calculated Cost/FTES		6,276.93
Music Industry Studies	EMD Data	Calculations
Actual FTES from EMD	30.44	
Potential FTES from EMD	71.19	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.43
Total Instructional Payroll, Fixed Charges & H&W from Tab	193,096.96	
Adjusted Instructional Costs specific to this discipline		82,565.97
Materials, Services, Capital Outlay Specific to this Discipline	2,606.94	
Academic Affairs Non-Instructional Costs specific to this discipline	32,267.65	
Total adjusted Unique discipline expenses		117,440.56
Music Industry Studies Calculated Cost/FTES		3,858.10

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Moreno Valley College - UNIQUE		FY 21/22	
Administration of Justice		EMD Data	Calculations
Actual FTES from EMD		244.79	
Potential FTES from EMD		323.51	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.76
Total Instructional Payroll, Fixed Charges & H&W from Tab		1,269,986.20	
Adjusted Instructional Costs specific to this discipline			960,959.23
Materials, Services, Capital Outlay Specific to this Discipline		291,510.54	
Academic Affairs Non-Instructional Costs specific to this discipline		327,562.37	
Total adjusted Unique discipline expenses			1,580,032.14
Administration of Justice Calculated Cost/FTES			6,454.64
Dental Assistant		EMD Data	Calculations
Actual FTES from EMD		38.05	
Potential FTES from EMD		41.27	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.92
Total Instructional Payroll, Fixed Charges & H&W from Tab		389,334.49	
Adjusted Instructional Costs specific to this discipline			358,957.53
Materials, Services, Capital Outlay Specific to this Discipline		13,458.20	
Academic Affairs Non-Instructional Costs specific to this discipline		50,916.08	
Total adjusted Unique discipline expenses			423,331.81
Dental Assistant Calculated Cost/FTES			11,125.67
Dental Hygiene		EMD Data	Calculations
Actual FTES from EMD		65.69	
Potential FTES from EMD		73.06	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.90
Total Instructional Payroll, Fixed Charges & H&W from Tab		732,262.04	
Adjusted Instructional Costs specific to this discipline			658,394.38
Materials, Services, Capital Outlay Specific to this Discipline		97,250.24	
Academic Affairs Non-Instructional Costs specific to this discipline		87,902.17	
Total adjusted Unique discipline expenses			843,546.79
Dental Hygiene Calculated Cost/FTES			12,841.33
Emergency Medical		EMD Data	Calculations
Actual FTES from EMD		207.31	
Potential FTES from EMD		276.50	
Calculated Actual FTES compared to Potential FTES from EMD Data			0.75
Total Instructional Payroll, Fixed Charges & H&W from Tab		879,211.25	
Adjusted Instructional Costs specific to this discipline			659,201.75
Materials, Services, Capital Outlay Specific to this Discipline		54,133.75	
Academic Affairs Non-Instructional Costs specific to this discipline		277,409.02	
Total adjusted Unique discipline expenses			990,744.52
Emergency Medical Calculated Cost/FTES			4,779.05

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Fire Technology	EMD Data	Calculations
Actual FTES from EMD	302.08	
Potential FTES from EMD	322.04	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.94
Total Instructional Payroll, Fixed Charges & H&W from Tab	720,283.53	
Adjusted Instructional Costs specific to this discipline		675,640.44
Materials, Services, Capital Outlay Specific to this Discipline	754,670.97	
Academic Affairs Non-Instructional Costs specific to this discipline	404,224.20	
Total adjusted Unique discipline expenses		1,834,535.61
Fire Technology Calculated Cost/FTES		6,073.01
Medical Assistant	EMD Data	Calculations
Actual FTES from EMD	54.16	
Potential FTES from EMD	77.89	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.70
Total Instructional Payroll, Fixed Charges & H&W from Tab	243,170.68	
Adjusted Instructional Costs specific to this discipline		169,086.20
Materials, Services, Capital Outlay Specific to this Discipline	3,924.90	
Academic Affairs Non-Instructional Costs specific to this discipline	72,473.46	
Total adjusted Unique discipline expenses		245,484.56
Medical Assistant Calculated Cost/FTES		4,532.58
Riverside City College -UNIQUE		FY 21/22
Air Conditioning Refrigeration	EMD Data	Calculations
Actual FTES from EMD	72.70	
Potential FTES from EMD	106.73	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.68
Total Instructional Payroll, Fixed Charges & H&W from Tab	284,046.13	
Adjusted Instructional Costs specific to this discipline		193,480.31
Materials, Services, Capital Outlay Specific to this Discipline	3,496.18	
Academic Affairs Non-Instructional Costs specific to this discipline	59,538.59	
Total adjusted Unique discipline expenses		256,515.08
Air Conditioning Refrigeration Calculated Cost/FTES		3,528.41
Energy Systems Technology	EMD Data	Calculations
Actual FTES from EMD	8.93	
Potential FTES from EMD	14.63	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.61
Total Instructional Payroll, Fixed Charges & H&W from Tab	32,698.77	
Adjusted Instructional Costs specific to this discipline		19,958.99
Materials, Services, Capital Outlay Specific to this Discipline	480.72	
Academic Affairs Non-Instructional Costs specific to this discipline	7,313.34	
Total adjusted Unique discipline expenses		27,753.05
Energy Systems Technology Calculated Cost/FTES		3,107.84

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Applied Digital Media & Printing	EMD Data	Calculations
Actual FTES from EMD	177.98	
Potential FTES from EMD	205.02	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.87
Total Instructional Payroll, Fixed Charges & H&W from Tab	620,243.29	
Adjusted Instructional Costs specific to this discipline		538,439.67
Materials, Services, Capital Outlay Specific to this Discipline	7,763.02	
Academic Affairs Non-Instructional Costs specific to this discipline	145,758.98	
Total adjusted Unique discipline expenses		691,961.67
Applied Digital Media & Printing Calculated Cost/FTES		3,887.86
Athletics	EMD Data	Calculations
Actual FTES from EMD	392.96	
Potential FTES from EMD	425.76	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.92
Total Instructional Payroll, Fixed Charges & H&W from Tab	2,639,620.05	
Adjusted Instructional Costs specific to this discipline		2,436,267.13
Materials, Services, Capital Outlay Specific to this Discipline	429,257.81	
Academic Affairs Non-Instructional Costs specific to this discipline	321,819.57	
Total adjusted Unique discipline expenses		3,187,344.51
Athletics Calculated Cost/FTES		8,111.12
Automotive Body Technology	EMD Data	Calculations
Actual FTES from EMD	41.94	
Potential FTES from EMD	71.94	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.58
Total Instructional Payroll, Fixed Charges & H&W from Tab	282,834.63	
Adjusted Instructional Costs specific to this discipline		164,888.58
Materials, Services, Capital Outlay Specific to this Discipline	1,915.73	
Academic Affairs Non-Instructional Costs specific to this discipline	34,347.29	
Total adjusted Unique discipline expenses		201,151.60
Automotive Body Technology Calculated Cost/FTES		4,796.18
Automotive Technology	EMD Data	Calculations
Actual FTES from EMD	107.72	
Potential FTES from EMD	142.37	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.76
Total Instructional Payroll, Fixed Charges & H&W from Tab	566,089.26	
Adjusted Instructional Costs specific to this discipline		428,314.50
Materials, Services, Capital Outlay Specific to this Discipline	23,077.93	
Academic Affairs Non-Instructional Costs specific to this discipline	88,218.66	
Total adjusted Unique discipline expenses		539,611.09
Automotive Technology Calculated Cost/FTES		5,009.39

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

	EMD Data	Calculations
Cosmetology		
Actual FTES from EMD	279.91	
Potential FTES from EMD	422.78	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.66
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,699,326.33	
Adjusted Instructional Costs specific to this discipline		1,125,073.17
Materials, Services, Capital Outlay Specific to this Discipline	33,320.66	
Academic Affairs Non-Instructional Costs specific to this discipline	229,235.84	
Total adjusted Unique discipline expenses		1,387,629.67
Cosmetology Calculated Cost/FTES		4,957.41
Culinary Arts	EMD Data	Calculations
Actual FTES from EMD	133.87	
Potential FTES from EMD	247.12	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.54
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,053,868.75	
Adjusted Instructional Costs specific to this discipline		570,902.43
Materials, Services, Capital Outlay Specific to this Discipline	76,688.04	
Academic Affairs Non-Instructional Costs specific to this discipline	109,634.53	
Total adjusted Unique discipline expenses		757,225.00
Culinary Arts Calculated Cost/FTES		5,656.42
Film, Television & Video	EMD Data	Calculations
Actual FTES from EMD	96.09	
Potential FTES from EMD	113.20	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.85
Total Instructional Payroll, Fixed Charges & H&W from Tab	368,302.73	
Adjusted Instructional Costs specific to this discipline		312,634.36
Materials, Services, Capital Outlay Specific to this Discipline	4,314.90	
Academic Affairs Non-Instructional Costs specific to this discipline	78,694.12	
Total adjusted Unique discipline expenses		395,643.38
Film, Television & Video Calculated Cost/FTES		4,117.43
Nursing Assistant Training	EMD Data	Calculations
Actual FTES from EMD	61.93	
Potential FTES from EMD	84.39	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.73
Total Instructional Payroll, Fixed Charges & H&W from Tab	411,914.72	
Adjusted Instructional Costs specific to this discipline		302,285.56
Materials, Services, Capital Outlay Specific to this Discipline	5,076.71	
Academic Affairs Non-Instructional Costs specific to this discipline	50,718.36	
Total adjusted Unique discipline expenses		358,080.63
Nursing Assistant Training Calculated Cost/FTES		5,782.02

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

	EMD Data	Calculations
Nursing		
Actual FTES from EMD	28.05	
Potential FTES from EMD	36.70	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.76
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,082,440.27	
Adjusted Instructional Costs specific to this discipline		827,314.70
Materials, Services, Capital Outlay Specific to this Discipline	17,933.24	
Academic Affairs Non-Instructional Costs specific to this discipline	22,971.90	
Total adjusted Unique discipline expenses		868,219.84
Nursing Calculated Cost/FTES		30,952.58
Nursing Learning Laboratory	EMD Data	Calculations
Actual FTES from EMD	186.65	
Potential FTES from EMD	187.00	
Calculated Actual FTES compared to Potential FTES from EMD Data		1.00
Total Instructional Payroll, Fixed Charges & H&W from Tab	234,347.64	
Adjusted Instructional Costs specific to this discipline		233,909.02
Materials, Services, Capital Outlay Specific to this Discipline	3,068.51	
Academic Affairs Non-Instructional Costs specific to this discipline	152,859.38	
Total adjusted Unique discipline expenses		389,836.91
Nursing Learning Laboratory Calculated Cost/FTES		2,088.60
Paralegal Studies	EMD Data	Calculations
Actual FTES from EMD	25.05	
Potential FTES from EMD	36.85	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.68
Total Instructional Payroll, Fixed Charges & H&W from Tab	95,820.02	
Adjusted Instructional Costs specific to this discipline		65,136.81
Materials, Services, Capital Outlay Specific to this Discipline	6,155.46	
Academic Affairs Non-Instructional Costs specific to this discipline	20,515.02	
Total adjusted Unique discipline expenses		91,807.29
Paralegal Studies Calculated Cost/FTES		3,664.96
Registered Nurse	EMD Data	Calculations
Actual FTES from EMD	461.07	
Potential FTES from EMD	526.23	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.88
Total Instructional Payroll, Fixed Charges & H&W from Tab	3,889,153.99	
Adjusted Instructional Costs specific to this discipline		3,407,582.67
Materials, Services, Capital Outlay Specific to this Discipline	71,853.45	
Academic Affairs Non-Instructional Costs specific to this discipline	377,599.12	
Total adjusted Unique discipline expenses		3,857,035.24
Registered Nurse Calculated Cost/FTES		8,365.40

**Exhibit I
(continued)**

**FY 21/22 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(STEM, Liberal Arts, CTE, Unique)**

Welding	EMD Data	Calculations
Actual FTES from EMD	93.25	
Potential FTES from EMD	135.08	
Calculated Actual FTES compared to Potential FTES from EMD Data		0.69
Total Instructional Payroll, Fixed Charges & H&W from Tab	453,621.86	
Adjusted Instructional Costs specific to this discipline		313,149.53
Materials, Services, Capital Outlay Specific to this Discipline	8,814.03	
Academic Affairs Non-Instructional Costs specific to this discipline	76,368.27	
Total adjusted Unique discipline expenses		398,331.83
Welding Calculated Cost/FTES		4,271.66

Exhibit I
(continued)
Riverside Community College District

FY 2023-24 FINAL BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
FY 21/22 Median Cost and Using Contract, COLA & STRS Projected Cost Increase	
Net FY 2023-24 Total Apportionment and Non-Specific	279,896,703
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	<u>213,744,444</u>
Costs	<u>\$ 66,152,259</u>

2023/24 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS								
Student Services, Business Services, Other Costs	District-Wide			Target FTES FY 23/24	Calculated BAM		Weighted %	Adjusted Allocation Student Services + Business Services + Other
	FY 21/22 BS, SS, and Other Cost/FTES - MEDIAN COST	FY 23/24 Contract, COLA & STRS Increase of 20.44%	FY 23/24 Contract, COLA & STRS Increase of 9.22%		Revised FY 23/24 Allocation	Other		
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 3,563	\$ 4,291	\$ 4,687	6,952.39	32,585,853	22.96%	15,187,779	
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 3,563	\$ 4,291	\$ 4,687	6,705.50	31,428,679	22.14%	14,648,437	
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 3,563	\$ 4,291	\$ 4,687	<u>16,624.11</u>	<u>77,917,204</u>	54.90%	<u>36,316,043</u>	
				30,282.00	141,931,736	100.00%	<u>66,152,259</u>	

**Exhibit I
(continued)**

Riverside Community College District

F21/22 Median Cost	
Remaining Category Costs - Student Service, Business Services, and Other	
District-Wide Median	
	<u>FY 21/22</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	19,544,919
Total NC FTES	5,486
Total SS, BS, Other Cost Per FTES	3,563
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	19,846,177
Total MVC FTES	5,288
Total SS, BS, Other Cost Per FTES	3,753
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	48,048,810
Total RCC FTES	14,511
Total SS, BS, Other Cost Per FTES	3,311
District-Wide FY 20/21 BS, SS, Other FTES Median	5,486
District-Wide FY 20/21 BS, SS, Other Cost Per FTES Median	3,563

*cost includes district expenses

Moreno Valley College FTES Model by Discipline
FY 21/22 Actuals

School	TOPS	Course Code	Description	Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
STEM				5,287.75	32,375,684	6,123	5,316,456	12,938,392	1,591,329	19,846,177	3,753	52,221,861	9,876
FOE	04100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	1,179.34	7,559,799	6,410	1,185,742	2,889,692	354,918	4,426,342	3,753	11,986,141	10,163
FOE	19110	AST	Astronomy	4.40	19,493	4,430	4,424	10,766	1,324	16,514	3,753	36,007	8,184
FOE	040X0	BIO	Biology	397.71	2,368,580	5,956	399,869	973,141	119,689	1,492,700	3,753	3,861,280	9,709
FOE	19050	CHE	Chemistry	151.48	911,312	6,016	152,402	370,651	45,587	568,540	3,753	1,479,852	9,769
FOE	08370	HES	Health Education - combined w/BIO in FY 18/19	57.58	250,395	4,349	57,893	140,890	17,328	216,111	3,753	466,507	8,102
FOE	0835X/												
FOE	12700	KIN	Kinesiology	91.02	571,209	6,276	91,514	222,713	27,392	341,620	3,753	912,829	10,029
FOC	48304	MAT	Math	442.64	2,952,864	6,671	445,043	1,083,079	133,211	1,661,333	3,753	4,614,197	10,424
FOE	04030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FOE	19010	PHS	Physical Science, General	-	-	-	-	-	-	-	-	-	-
FOE	19020	PHY	Physics	34.51	485,945	14,081	34,697	84,441	10,386	129,524	3,753	615,469	17,835
Liberal Arts				2,626.25	14,525,005	5,533	2,639,502	6,423,623	790,059	9,853,184	3,753	24,378,189	9,286
FTA	21050	ADI	Admin. Of Justice	81.17	615,685	7,585	81,611	198,612	24,428	304,650	3,753	920,336	11,338
FOA	08500	ASL	Am Sign Lang	75.78	493,243	5,717	76,191	185,423	22,806	284,420	3,753	717,663	9,470
FOA	10020	AHS	Art History	43.26	456,217	10,546	43,495	131,008	13,019	162,365	3,753	618,582	14,299
FOA	2202X	ANT	Anthropology	130.40	1,147,399	8,799	131,108	319,071	39,243	489,422	3,753	1,636,821	12,552
FOA	1002X	ART	Art	103.47	336,429	3,251	104,032	253,177	31,139	388,347	3,753	724,777	7,005
FOA	10080	DAN	Dance	11.55	46,973	4,067	11,613	104,032	3,476	43,350	3,753	90,323	7,820
FOA	22040	ECO	Economics	65.70	346,907	5,280	66,057	160,759	19,772	246,588	3,753	593,495	9,033
FNC	08200	ILA	Educational Aide (Teacher Asst)	0.38	14,257	37,519	382	930	114	1,426	3,753	15,684	41,273
FNC	150X0	ENG	English	568.52	3,576,261	6,290	571,606	1,391,090	171,094	2,133,790	3,753	5,710,051	10,044
FST	150X0	FST	Intro to Film Studies	2.90	3,881	1,338	2,916	7,096	873	10,884	3,753	14,765	5,091
48302/													
FNC	48308	ESL	English as a Second Language	15.77	221,228	14,028	15,856	38,587	4,746	59,189	3,753	280,417	17,782
FNC	49301	GUI	Guidance	140.26	762,016	5,433	343,197	543,211	42,211	526,429	3,753	1,288,445	9,186
FOA	22060	GEG	Geography	135.16	567,948	4,202	135,894	330,718	40,676	504,287	3,753	1,075,235	7,955
FOA	22050	HIS	History	222.31	297,481	1,338	223,517	543,962	66,903	834,382	3,753	1,131,863	5,091
FOA	49033	HUM	Humanities	29.97	217,769	7,266	30,133	73,332	9,019	112,485	3,753	330,253	11,019
FNC	06020	JOU	Journalism	2.58	143,489	55,616	2,594	6,313	776	153,172	3,753	153,172	59,369
FNC	16010	LIB	Library Science, General	3.51	24,155	6,882	3,529	8,588	1,056	13,174	3,753	37,329	10,635
FOA	10040	MUS	Music	79.65	586,573	7,364	80,082	194,893	23,970	298,945	3,753	885,519	11,118
FOA	15090	PHI	Philosophy	35.91	281,878	7,850	36,105	87,867	10,807	134,779	3,753	416,657	11,603
FOA	22070	POL	Political Science	96.77	441,516	4,563	97,295	236,783	29,123	363,201	3,753	804,717	8,316
FOA	20010	PSY	Psychology	274.22	1,356,426	4,946	275,709	670,978	82,525	1,029,213	3,753	2,385,639	8,700
15200/													
FNC	49307	ALR	Reading / Reading Skills	10.40	124,240	11,946	10,456	25,447	3,130	39,034	3,753	163,274	15,699
FOA	22080	SOC	Sociology	144.07	671,989	4,664	144,852	352,519	43,357	540,729	3,753	1,212,718	8,418
FNC	11050	SPA	Spanish	126.91	789,602	6,222	127,599	310,531	38,193	476,323	3,753	1,265,926	9,975
FNC	15060	COM	Speech Communications	204.92	990,366	4,833	206,032	501,411	61,670	769,113	3,753	1,759,479	8,586
FOA	10070	THE	Theater	19.71	71,076	3,606	19,817	48,228	5,932	73,976	3,753	145,052	7,359
CTE				571.08	3,621,196	6,341	574,180	1,387,354	171,864	2,143,398	3,753	5,764,695	10,094
FSB	0502X	ACC	Accounting	48.59	259,935	5,350	48,854	118,893	14,623	182,370	3,753	442,304	9,103
FSB	0614X	ADM	Applied Digital Media	28.65	227,667	7,947	28,806	70,103	8,622	107,530	3,753	335,198	11,700
FSB	050X0	BUS	Business Administration	79.37	354,932	4,472	79,801	194,207	23,886	297,894	3,753	652,827	8,225
FHE	21400	CMI	Community Interpretation	15.06	63,309	4,204	15,142	36,850	4,532	56,524	3,753	119,833	7,957
FSB	070X0	CS	Computer Information Systems	186.09	1,216,835	6,539	187,100	455,336	56,003	698,440	3,753	1,915,275	10,292
FTA	21053	HLS	Homeland Security	2.00	53,392	26,696	2,011	4,894	602	7,506	3,753	60,898	30,449
FUA	1305X	EAR	Early Childhood Education	88.78	519,391	5,850	89,262	217,232	26,718	333,212	3,753	852,603	9,604
FSB	05060	ENP	Entrepreneurship	5.40	47,753	8,843	5,429	13,213	1,625	20,267	3,753	68,020	12,596
FHE	49320	WXK	General Work Experience	23.16	87,719	3,286	23,286	56,669	6,970	86,925	3,753	174,644	7,541
FHE	21040	HMS	Human Services	50.17	433,655	8,644	50,442	122,759	15,098	188,300	3,753	621,954	12,397
FSB	0506X	IMAG	Management	11.80	136,928	11,604	11,864	28,873	3,551	44,288	3,753	181,217	15,357
FSB	0509X	MKT	Marketing	6.30	48,135	7,640	6,334	15,415	1,896	23,645	3,753	71,780	11,394
FSB	05140	CAT	Office Tech/Office Computer Applications	0.71	60,567	85,306	714	1,729	214	2,665	3,753	63,232	89,059
FSB	10110	PHO	Photography	1.72	22,013	12,798	1,729	4,209	518	6,456	3,753	28,468	16,551
FSB	05090	PDS	Professional Development Studies	0.68	4,554	6,997	684	1,664	205	2,552	3,753	7,106	10,451
FSB	05110	RE	Real Estate	22.60	84,412	3,735	22,723	55,299	6,801	84,823	3,753	169,235	7,488
College Specifics/ Disciplines				912.08	6,669,684	7,413	917,031	2,311,734	274,487	3,433,262	3,753	10,082,836	11,068
FTA	2105X	AD-J	Administration of Justice BCTC	244.79	1,889,059	7,717	246,119	598,967	73,669	918,755	3,753	2,807,814	11,470
FHE	12401	DEA	Dental Assistant	38.05	453,709	11,924	38,257	93,103	11,451	142,811	3,753	596,519	15,677
FHE	12402	DEH	Dental Hygiene	65.69	917,414	13,966	66,047	160,734	19,769	246,550	3,753	1,163,965	17,719
FTA	12500	EM5	Emergency Medical	207.31	1,210,754	5,840	208,435	507,259	62,389	778,083	3,753	1,988,838	9,594
FTA	21330	FIT	Fire Technology	303.08	1,879,179	6,221	303,720	739,148	90,910	1,133,778	3,753	3,012,956	9,974
FHE	12082	MDA	Medical Asst	54.16	319,569	5,900	54,454	132,522	16,299	203,275	3,753	522,844	9,654
Grand Total				5,287.75	32,375,684	6,123	5,316,456	12,938,392	1,591,329	19,846,177	3,753	52,221,861	9,876

Exhibit I (continued) Riverside Community College District

**Riverside City College FTES Model by Discipline
FY 21/22 Actuals**

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Direct Instructional Academic Affairs	Direct Instructional Discipline + Academic Affairs	Student Services costs spread by discipline FTES percentage	Business Services costs spread by discipline FTES percentage	Other costs spread by discipline FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs / Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic + Total Business Services + Total Other	Grand Total Divided by FTES = Total Cost per FTES
STEEM	14,511.06	74,728,177.05	5,149.74	10,508,726.98	34,928,721.61	2,610,351.06	48,044,809.65	3,311.19	122,776,866.70	8,460.92	8,460.92		
D0B	04100	AMV	Anatomy & Physiology	249.87	1,096,865.19	4,307.24	180,962.87	601,464.66	63,948.36	1,722,059.69	3,311.19	28,884,453.08	8,336.19
D0B	04100	AST	Astronomy	30.12	155,974.24	5,178.43	21,812.95	72,502.16	5,420.13	99,732.91	3,311.19	1,923,631.05	7,686.53
D0B	04000	BIO	Biology Total	616.51	2,742,110.90	4,447.80	446,469.21	1,484,007.55	110,902.13	2,041,378.89	3,311.19	255,707.15	8,489.61
D0A	19050	CHE	Chemistry	615.10	3,053,408.09	4,974.08	445,448.10	1,480,613.53	110,648.49	2,056,710.12	3,311.19	4,783,489.79	7,759.98
D0A	09370	HES	Health Science Total	167.87	751,139.36	4,474.53	121,589.46	400,081.60	30,197.63	555,846.69	3,311.19	5,090,116.20	8,275.27
D0A	12700	KIN	Kinesiology	474.63	2,649,224.10	5,582.72	343,721.40	1,142,486.75	85,379.77	1,571,587.92	3,311.19	1,906,988.05	7,765.72
D0A	17000	MAT	Math Total	1,034.86	5,292,533.37	5,104.61	749,433.30	2,491,022.14	186,137.86	3,420,613.30	3,311.19	4,221,312.02	8,893.90
D0B	04030	MIC	Microbiology	61.19	440,489.96	7,186.72	44,313.07	147,291.08	202,611.44	202,611.44	3,311.19	643,101.40	10,559.91
D0B	19020	PHY	Physics	152.34	870,645.94	5,735.85	110,322.82	386,689.18	27,403.99	504,425.99	3,311.19	1,381,271.93	9,069.03
D0D	19140	GEC	General Education	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
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D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
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D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,867.12	146,960.05	12,964.94	242,180.11	3,311.19	674,045.96	9,219.53
D0D	19190	COE	Coast Community College	73.14	451,063.65	5,904.65	42,86						

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison Disciplines Common at all Three Colleges				
		FY 2021-2022		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	5,956	5,323	16,034
CHE	Chemistry	6,016	5,164	4,964
KIN-KIN	Kinesiology	6,276	7,082	5,583
MAT	Math	6,671	4,654	5,105
PHY	Physics	14,081	5,194	5,756
Liberal Arts				
ADJ	Admin Justice	7,585	4,552	4,086
ANT	Anthropology	8,799	4,084	3,601
ART	Art	13,797	4,874	4,547
COM	Communications	4,833	5,045	4,466
DAN	Dance	4,067	4,018	6,276
ECO	Economics	5,280	4,552	4,966
ENG	English	6,290	5,808	5,516
GEG	Geography	4,202	4,122	4,138
GUI	Guidance	5,433	5,568	4,345
HIS	History	1,338	4,393	3,775
HUM	Humanities	7,266	5,014	4,432
JOU	Journalism	55,616	3,913	7,624
LIB	Library Science, General	6,882	4,347	18,479
MUS	Music	7,364	4,905	5,676
PHI	Philosophy	7,850	5,400	6,951
POL	Political Science	4,563	4,104	3,464
PSY	Psychology	4,946	3,981	4,265
SOC	Sociology	4,664	4,283	3,561
SPA	Spanish	6,222	4,818	4,761
THE	Theater	3,606	6,789	4,821
CTE Courses				
ACC	Accounting	5,350	4,686	3,881
BUS	Business Administration	4,472	4,494	3,974
CAT	Office Tech/Office Computer Applications	85,306	5,229	3,748
EAR	Early Child Development	5,850	4,763	3,426
MAG	Management	11,604	2,884	5,522
MKT	Marketing	7,640	6,332	6,196
PHO	Photography	12,798	4,208	4,235
PDS	Professional Development Studies	6,697	383,143	2,651
RLE	Real Estate	3,735	3,853	2,594
WKX	General Work Experience	3,788	1,800	6,815

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2020-2021		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	3,004	-	3,339
HES	Health Education	3,367	-	3,489
Liberal Arts				
ASL	Am Sign Language	2,548	-	4,719
ILA	Educational Aide (Teacher Asst)	21,722	3,969	-
ESL	English second	1,156	6,002	-
FRE	French	-	3,392	7,740
FST	Introduction to Film Studies	1,156	-	5,640
REA	Reading	1,156	9,183	-
CTE Courses				
CIS	Computer Information Systems Total	4,982	4,786	-
ENE	Engineering Total	-	3,858	9,059
ENP	Mgmt Supervision/Small Bus/Entrepreneurship	-	205,358	2,756
College Specific Courses				
KIN-ATH	Athletics	-	5,942	6,895

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2021-2022
MORENO VALLEY COLLEGE		
ADJ-B	Admin Justice	7,717
ADM	Applied Digital Media	7,947
CMI	Community Interpretation	4,204
DEA	Dental Assist	11,924
DEH	Dental hygiene	13,966
EMS	Emergency Medical	5,840
FIT	Fire Tech	6,221
HLS	Homeland Security	26,696
HMS	Human Services	8,644
MDA	Medical Asst	5,900
NORCO COLLEGE		
ARE	Architecture	9,695
CHI	Chinese	5,702
CON	Construction Technology	11,502
DFTX	Drafting Technology	11,964
ELE	Electrician (ELC)/Electronics (ELE)	4,216
GAM	Game Development	4,211
MAN	Manufacturing Technology	14,449
MIS	Music Industry Studies	7,489
PHS	Physical Science, General	57,513
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	4,774
ADM-R	Applied Digital Media & Printing	4,347
ARA	Arabic	9,326
AUB	Automotive Body & Technology	7,608
AUT	Automotive Technology	6,288
COS	Cosmetology	7,009
CSC	Computer Science	3,985
CUL	Culinary Arts	9,264
ETS	Ethnic Studies	3,848
EST	Energy Systems Technology	4,534
FTV	Film Television & Video	4,697
GEO	Geology	5,905
ITA	Italian	9,510
JPN	Japanese	6,089
NNA	Nursing Assistant Training Program	7,552
NXN	Nursing	40,048
NVN	Nursing Learning Laboratory	2,091
OCE	Oceanography	4,257
PAL	Paralegal Studies	4,890
NRN	Registered Nurse	9,410
SCE	Senior Citizen Education	1,061
WEL	Welding	5,778

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
1130	Inland Empire Tech Bridge Building
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
4131	Spruce Street Capital
4132	Districtwide Solar Project
4391	2019F General Obligation Bonds
6100	Self-Insured PPO Health Plan
6110	Self-Insured Workers’ Compensation
6120	Self-Insured General Liability
6900	Other Internal Services – Retirees’ Benefits
	Student Federal Grants
	State of California Student Grants
	Local Student Scholarships
	Associated Students of RCCD

The following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The closure of the colleges as a result of the COVID-19 Pandemic had a significant impact on the normal finances of the Parking operations. Significant lost revenues and the continuation of employee salaries and benefits necessitated a reimbursement once again from federal HEERF in the amount of \$3.00 million in FY 2022-23. The sale of parking permits will resume in the Fall 2023.

OTHER DISTRICT RESOURCES

(continued)

2. **Resource 1070, Student Health** - The Student Health Resource received HEERF funding in the amount of \$1.05 million in FY 2022-23 to mitigate lost revenues as a result of the COVID-19 pandemic. Total available funds for FY 2023-24 are \$4.79 million, including \$0.23 million of college support funding, and a projected ending balance of \$2.16 million.

3. **Resource 1090, Performance Riverside** - The closure of the colleges as a result of the COVID-19 Pandemic had a significant impact on the revenue of Performance Riverside. Lost revenues and the continuation of employee salaries and benefits necessitated a reimbursement of federal HEERF in the amount of \$.20 million in fiscal 2023. Performance Riverside will have two performances in the 2023-24 fiscal year.

4. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores have been operated through a five-year contract with Follet Higher Education Group, Inc. The district went through a request for proposal process and a new vendor was selected as the bookstore operation provider. These services will commence at the end of the current contract. The budget includes an interfund transfer of \$.10 million to Resource 3200 - Food Services and \$.08 million to Resource 3300 - ECE. Also included are intrafund transfers totaling \$.93 million to Resource 1000 – Unrestricted General Operating and \$.28 million to Resource 1090 – Performance Riverside.

5. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of General Operating Funds. For FY 2023-24, the supporting allocation amount from the general operating fund is \$.58 million.

6. **Resource 1130, Inland Empire TechBridge Building** - This Resource was established to account for the activities associated with the Inland Empire TechBridge program that will be conducted in the building, located in the City of Norco. This resource ended FY 2022-23 with a reserve balance of \$.08 million and is projected to end fiscal 2024 with a reserve balance of \$.06 million.

7. **Resource 1170, UpSkill**- Resource 1170 was established to account for the financial activities of the District's UpSkill program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The closure of the colleges as a

OTHER DISTRICT RESOURCES

(continued)

result of the COVID-19 Pandemic had a detrimental impact on the revenue and operations of UpSkill. Revenue levels are not yet sufficient to cover employee salaries and benefits and other operational activities, necessitating a transfer from the General Fund in the amount of \$.10 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 2024, Redevelopment Pass-Thru revenues in the amount of \$4.91 million are projected. A total of \$.43 million has been allocated for districtwide service agreements. A total of \$13.25 million has been set-aside to fund the new ERP system with \$6.50 million remaining at June 30, 2023. A total of \$.88 million has been set-aside in a holding account for college capital projects as follows: Moreno Valley College - \$.21; and, Norco College - \$.14; Riverside City College - \$.53. The total remaining set-aside to fund components of the District's Long-Term Capital Facilities Program is as follows: \$.56 million for the Sustainability and Integrated Energy Management Plans; and, a total of \$1.26 million has been set-aside to fund the debt service associated with the Districtwide Solar Project. A total of \$.17 million has been set aside to fund the Document Management and E-Time and Attendance projects.

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 - \$.04 million; Norco College - \$.02 million; Riverside City College - \$.53 million. These funds are restricted to capital outlay, maintenance and equipment.
- b.** A very small amount of State funds for Physical Plant and Instructional Support have been allocated to FY 2023-24. The college carryover amounts to be used for Instructional Support are as follows: MVC - \$.47 million; NC - \$.11 million; and RCC \$2.88 million. These amounts reflect the reduction of the FY 2023 State allocation in the amount of \$11.29 million. The remaining portion of the FY 2023 State allocation will be used for Physical Plant is described in the Resource 4100 section of this narrative. These funds do not have a match requirement.

OTHER DISTRICT RESOURCES

(continued)

10. Resource 3200, Food Services - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2022-23 with an ending reserve balance of \$4.09 million. The COVID-19 Pandemic continued to have a negative impact on the revenues of the Food Services operations requiring a reimbursement of lost revenue from funded HEERF in the amount of \$.89 million in FY 2022-23. The Resource is projected to end fiscal 2024 with an ending reserve of \$2.89 million.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended FY 2022-23 with reserve balance of \$1.15 million and is projected to end fiscal 2024 with an ending reserve of \$.77 million. The impact of the COVID-19 Pandemic negatively impacted the finances of the Child Care operations, resulting in the need for reimbursement of lost revenues in the amount of \$.29 million in FY 2022-23. College Support in the amount of \$.38 million has been included for fiscal 2024.

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. Included is the Riverside City College Life Science/Physical Science Reconstruction project at \$12.14 million and \$.67 million for the Norco College Center for Human Performance & Kinesiology planning and working drawings phase. The District was awarded \$33.00 million to purchase land for the future Inland Empire Technical Trade Center to be located in the City of Jurupa Valley. The District was also awarded SB169 Affordable Student Housing Planning grants totaling \$1.60 million for all three colleges to plan for Student Housing Facilities on each campus of which there is \$.73 in remaining funds.

13. Resource 4130, La Sierra Capital - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended FY 2022-23 with a reserve balance of \$2.23 million and is projected to end fiscal 2024 with an ending reserve of \$2.48 million.

14. Resource 4131, Spruce Street Capital - This Resource was funded from the sales proceeds of the former District Office building located on Spruce Street in Riverside. This Resource ended FY 2022-23 with a reserve balance of \$2.69 million and is projected to end fiscal 2024 with a reserve balance of \$2.94 million.

15. Resource 4132, Districtwide Solar Project - This Resource accounts for the Certificates of Participation (COP) proceeds and activities associated districtwide solar sustainability project. COP proceeds were received from the March 2023 COP issuance in the amount of \$25.51

OTHER DISTRICT RESOURCES

(continued)

million which includes the Cost of Issuance (COI) in the amount of \$.31 million. Coupled with these proceeds is funding from the General Fund and Scheduled Maintenance in the amount of \$6.47 million and \$5.53 million, respectively. This brings the total project cost to \$37.51 million. This Resource ended FY 2022-23 with a reserve balance of \$34.46 million.

16. Resource 4391, 2019F General Obligation Bonds - This Resource was established to account for the 2019F Series bond proceeds from the October 2019 issuance of Measure C General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). FY 2022-23 ended with a reserve of \$14.53 million and a projected 2023-24 reserve balance of \$1.57 million. The 2019F Series represents the last issuance associated with the \$350 million Measure C authorization.

17. 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 2023 with a reserve amount of \$7.50 million and is projected to end fiscal 2024 with an ending balance of \$6.44 million. The rates remain unchanged for fiscal 2024 due to a healthy reserve balance and a projection of positive operating activity for the year.

18. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will remain at 1.60%, for fiscal year 2023-24. This Resource ended fiscal 2023 with a reserve balance of \$4.22 million and is projected to end fiscal year 2023-24 with an ending balance of \$4.65 million.

19. Resource 6120, Self-Insured General Liability - The California insurance market has experienced widespread increases in premium rates for both liability insurance and property insurance coverage. The District's JPA conducted a comprehensive property appraisal of all District buildings which has resulted in a significant increase to insurable values. The combination of the challenging property insurance market and increased insurable values results in an increase to the District's property insurance premium of \$87,000. The District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions, including factoring in the aforementioned increases; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide

OTHER DISTRICT RESOURCES

(continued)

for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2024 will remain the same as the prior year at 2.00%. This Resource ended fiscal 2023 with a reserve balance of \$.29 million and is projected to end fiscal year 2023-24 with an ending balance of \$.39 million.

20. 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 2023-24, the rate will remain at .20%. This Resource ended fiscal year 2021-22 with a reserve balance of \$3.12 million which is a decrease of \$.38 million from this prior year due to a decline in CERBT the investment holdings. The ending reserve balance for fiscal 2024 is projected at \$4.02 million.

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

Exhibit J
Riverside Community College District
2023 - 2024 Final Budget
Measure C Projects - (Resource 4391)

Project Description	Approved Measure C Total Project Funding	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 7,967,522	\$ 38,648	\$ 345,215	\$ 132,976	\$ 138,217	\$ 655,056
Scheduled Maintenance	2,860,000	-	136,012	34,198	37,258	207,468
Life Science/Physical Science	6,308,563	-	5,391,698	-	-	5,391,698
Logic Domain	301,695	39,853	-	-	-	39,853
Ben Clark Public Safety Training Center Status Project	13,084,500	-	-	-	956,906	956,906
Library Learning Center	143,000	-	-	-	86	86
Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199
Student Services Project	19,200,000	-	-	-	5,132,511	5,132,511
Football Field and Running Track Renovation	620,675	-	620,675	-	-	620,675
Project Contingency	<u>413,953</u>	<u>413,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,953</u>
Totals	<u>\$ 54,009,908</u>	<u>\$ 492,454</u>	<u>\$ 6,493,600</u>	<u>\$ 192,373</u>	<u>\$ 6,264,978</u>	<u>\$ 13,443,405</u>
Amount to be Funded from Future Measure C Issuance						<u>-</u>
Total Expenditure Budget						<u>\$ 13,443,405</u>

BUDGET SUMMARY

The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2023-24 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 2023-24.

Exhibit L
Riverside Community College District
Fund Schematic - Total Available Funds
2023-2024 Proposed Budget

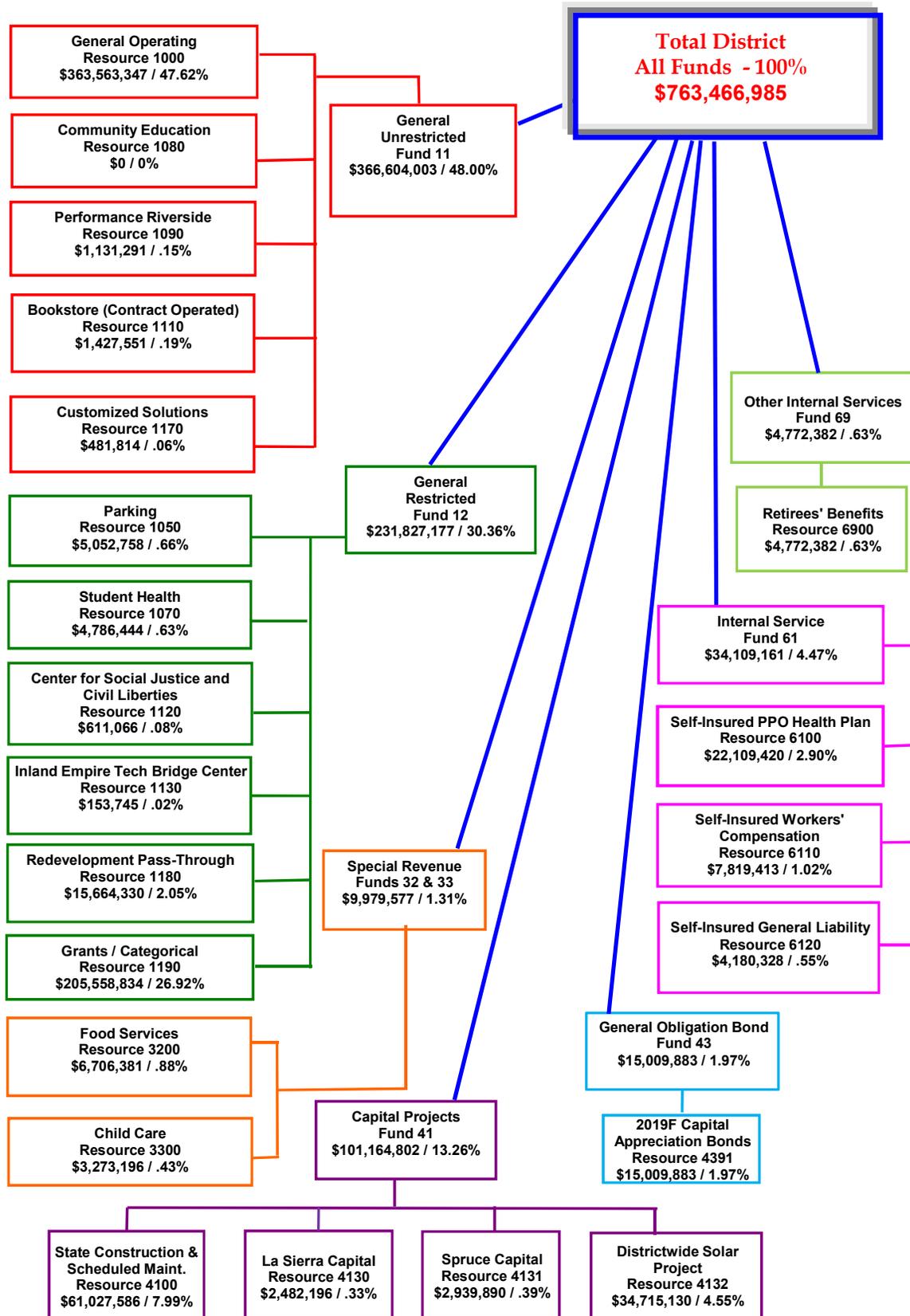


Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds 2023-2024

<u>Fund / Resource</u>	<u>Adopted Budget 2022-2023</u>	<u>Final Budget 2023-2024</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 330,971,584	\$ 363,563,347
1090 Performance Riverside	986,819	1,131,291
1110 Bookstore (Contract-Operated)	1,822,694	1,427,551
1170 Customized Solutions	514,670	481,814
Total Unrestricted General Funds	334,295,767	366,604,003
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	4,889,988	5,052,758
1070 Student Health	5,043,447	4,786,444
1120 Center for Social Justice and Civil Liberties	561,656	611,066
1130 Inland Empire Tech Bridge Center	-	153,745
1180 Redevelopment Pass-Through	8,836,319	15,664,330
1190 Grants and Categorical Programs	174,951,581	205,558,834
Total Restricted General Funds	194,282,991	231,827,177
Total General Funds	528,578,758	598,431,180
 <u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	5,442,551	6,706,381
3300 Child Care	3,484,118	3,273,196
Total Special Revenue Funds	8,926,669	9,979,577

**Exhibit M
(continued)**

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2023-2024

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	92,545,765	61,027,586
4130	La Sierra Capital	2,054,641	2,482,196
4131	Spruce Capital	2,475,930	2,939,890
4132	Districtwide Solar Project	-	34,715,130
	Total Capital Projects Funds	97,076,336	101,164,802

General Obligation Bond - Fund 43

Resource

4391	2019F Capital Appreciation Bonds	17,994,590	15,009,883
	Total General Obligation Bond Funds	17,994,590	15,009,883

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	20,324,265	22,109,420
6110	Self-Insured Workers' Compensation	7,542,868	7,819,413
6120	Self-Insured General Liability	3,688,737	4,180,328
	Total Internal Service Funds	31,555,870	34,109,161

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	4,028,756	4,772,382
	Total Other Internal Services Funds	4,028,756	4,772,382

	\$ 688,160,979	\$ 763,466,985
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**Exhibit M
(continued)**

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2023-2024

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 85,949,256	\$ 80,328,806
State of California Student Grants	21,620,851	17,954,182
Local Scholarships Student Grants	<u>700,000</u>	<u>700,000</u>
Total Student Financial Aid Accounts	<u>108,270,107</u>	<u>98,982,988</u>

Other Account

Associated Students of RCCD	<u>3,665,020</u>	<u>3,220,000</u>
Total Expendable Trust and Agency	<u>\$ 111,935,127</u>	<u>\$ 102,202,988</u>
Grand Total	<u>\$ 800,096,106</u>	<u>\$ 865,669,973</u>

LOOKING AHEAD

The annual budget plays a pivotal role in realizing the mission, long-term goals and objectives of the Riverside Community College District. It is important that the budget process provide a glimpse of the financial future. This foresight is depicted through the inclusion of a dedicated section titled "Looking Ahead" in the budget narrative.

First, as we look back at fiscal 2023, the impact of the COVID-19 Pandemic have begun to dissipate. Enrollments that had declined 21.28%, 6,700 FTES, made a substantial comeback by restoring 10.63%, or 2,331 FTES over the prior year.

For Fiscal 2023, the District received a large increase to base revenue from COLA, COVID-19 Block Grant funding, Student Retention and Outreach funding, as well as the largest infusion of Physical Plant/Instruction Support (PPIS) funding in its history. Unfortunately, as part of the adopted budget for fiscal 2024, the State reduced the previously allocated fiscal 2023 funding by 58.5%. The District was also able to take advantage of the Emergency Conditions Allowance (ECA) enrollment decline protections one last time, albeit with the imposition of certain reporting and policy conditions, one of which was the increase of reserve levels to the equivalent of two months of expenditures. This equates to a roughly 16.67% minimum reserve level. The ECA for COVID-19 enrollment protections sunset with the end of fiscal 2023.

Following are observations of issues to be mindful of for fiscal 2024 and beyond:

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

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

- California's population has experienced a significant demographic shift could have implications for student enrollment and resource allocation.
- Median home prices have risen significantly but remain below the pandemic peak which may impact statewide local property tax revenues, a key component of the community college budget.
- The strategies employed for the fiscal 2024 budget were intended to address a \$32 billion deficit. However, key revenue sources such as personal and corporate income taxes withholdings have decreased after years of double-digit growth.

LOOKING AHEAD **(continued)**

Key California economic trends indicate significant challenges ahead. Even though there are substantial job openings, a shortage of housing and slow wage growth are factors that can negatively influence student access to education and workforce training. Weakness in the technology sector and declining investment in California businesses affect compensation to higher-income taxpayers, impacting the state's tax structure, which community college funding relies on.

Federal policies and inflation dynamics also shape the budget outlook. The U.S. experienced high inflation due to rapid economic expansion and supply chain challenges. Inflation rates significantly exceeded historical norms, affecting costs and purchasing power. To curb inflation, the Federal Reserve raised interest rates, potentially slowing economic growth. This can impact borrowing costs and financial stability, influencing state tax collections. Prolonged inflation and aggressive interest rate hikes increase the risk of a recession. Balancing economic growth and inflation control becomes crucial for budget planning.

California community colleges face both short-term and long-term budgetary challenges. Operating deficits are projected over multiple years, with the state facing deficits ranging from \$17 billion to \$8 billion by 2026-27. This highlights the need for prudent financial management. Revenue estimates reflect cautious optimism, considering the potential for an economic downturn. Spending growth is influenced by program commitments, legislative augmentations, and temporary spending reductions. The education budget is governed by Proposition 98, which establishes funding for schools and community colleges. Guarantee amounts increase over time, affecting funding availability.

In light of these economic and budgetary dynamics, the Riverside Community College District should consider several strategic approaches. Develop a budgeting strategy that allows for adjustments in response to changing economic conditions, population shifts, and funding fluctuations. Explore alternative funding sources beyond traditional revenue streams, such as grants, partnerships, and community engagement initiatives. Address potential changes in student enrollment due to demographic shifts and economic factors, adapting programs and services accordingly. Implement cost-saving measures while maintaining educational quality, ensuring resources are used effectively and sustainably. Engage with policymakers and stakeholders to advocate for adequate funding and policies that support community colleges' role in workforce development and economic recovery.

1. California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS) – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both

LOOKING AHEAD **(continued)**

systems. The PERS rate will go from 25.37% to 26.68% in fiscal year 2024. The STRS rate will remain the same at 19.10% in fiscal 2024. The combined annual average cost increase for PERS and STRS is \$1.65 million.

2. **Enrollment** – FTES targets for FY 2023-24 were set to acknowledge the impact of the COVID-19 Pandemic on enrollment. Preliminary indications for the Summer Intersession and the Fall 2023 term show that enrollment is up significantly from the prior year.
3. **Future Bond Measure** - The need to modernize, update, and improve college facilities to be able to continue to provide our students with an affordable high-quality education is critical. Feasibility and planning efforts for a November 2024 bond measure have begun.
4. **New Enterprise Resource Program** - The District is implementing a new Enterprise Resource Program, with a “go live” date of fall 2024 for the Student System. It will be transformative in the way we deliver services to students and efficiently and effectively administer the operations of the District.
5. **Student Housing** – The District was awarded \$75 million in FY 2023-24 for an intersegmental affordable student housing project with UCR. However, the state changed the funding from a grant to Lease Revenue Bonds. Yet to be resolved is whether the debt will be issued by the District, the State, or the University of California Office of the President. The Moreno Valley College Affordable Student Housing Project construction application was submitted to the State Chancellor’s Office in July 2023.
6. **Districtwide Solar Project** –The District issued Certificate of Participation in the amount of \$25 million in fiscal 2023 to finance the project. Construction is scheduled to begin in summer 2024
7. **Inland Empire Technical Trade Center (IETTC)** – The District received \$33 million from the State to purchase land for the IETTC. Education and facilities master plan development efforts will occur during fiscal years 2023 and 2024 utilizing \$1.5 million of funding received from the federal government.

The budget outlook for California community colleges is shaped by a complex interplay of economic indicators and policy decisions. Navigating this landscape requires strategic planning, adaptability, and a focus on fulfilling the educational mission while managing financial resources effectively.

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 72,442,232
Federal Income	\$ 216,001	
State Income	195,735,522	
Local Income	90,713,492	
Other Income	<u>4,456,100</u>	
Total Income		<u>291,121,115</u>
Total Available Funds (TAF)		<u>\$ 363,563,347</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 125,959,019
2000	Classified Salaries	58,224,759
3000	Employee Benefits	77,633,877
4000	Books and Supplies	3,500,128
5000	Services and Operating Expenses	59,962,326
6000	Capital Outlay	13,037,994
7000	Other Student Aid	13,953
7300	Interfund Transfers	605,000
8999	Intrafund Transfers	<u>2,249,460</u>
	Total Expenditures	341,186,516
7900	* Contingency / Reserves	<u>22,376,831</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 363,563,347</u>

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

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 229,064	\$ 234,696	\$ 209,419	\$ 213,501
8190 Other Federal Revenue	2,500	(10,052)	-	2,500
Total 1.0	<u>231,564</u>	<u>224,644</u>	<u>209,419</u>	<u>216,001</u>
2.0 State Income				
8611 State General Apportionment	92,316,407	88,008,762	151,582,908	132,547,773
8613 Apprenticeship Allowance	364,472	503,586	634,264	1,124,015
8615 Enrollment Fee Waiver Administration	459,842	483,478	434,034	434,034
8619 Part Time Faculty Insurance & Office Hours	371,084	288,275	628,728	628,729
8619 Part Time Faculty Compensation	639,661	685,734	761,954	824,587
8630 Education Protection Account	49,129,697	60,601,946	15,137,820	53,178,061
8671 Homeowner Property Tax Relief	428,856	429,245	419,391	439,684
8681 State Lottery	4,632,148	6,863,104	7,240,328	5,500,000
8685 State Mandated Cost Reimb/Block Grant	922,673	932,334	998,639	998,639
8690 STRS on Behalf	8,195,494	9,570,678	7,870,089	-
8699 Other State Revenue	600,000	150,000	151,768	60,000
Total 2.0	<u>158,060,334</u>	<u>168,517,143</u>	<u>185,859,923</u>	<u>195,735,522</u>
3.0 Local Income				
8809 RDA Asset Liquidation	848	-	165,029	173,279
881x Property Taxes	57,722,676	60,452,807	68,293,118	71,707,774
8844 Food Sales / Commissions	47,077	101,411	159,619	135,000
8849 Cosmetology / Dental Hygiene / Other Sales	16,164	28,642	35,161	107,966
8850 Lease / Rental Income	121,052	84,917	116,646	1,185,280
8860 Interest Income	364,709	483,627	4,713,519	4,713,519
8861 Fair Market Value of Investments	17,688	(1,349,827)	(2,594,771)	-
8874 Student Enrollment Fees	10,915,723	10,451,560	8,333,928	8,750,624
8879 Transcript / Late Application Fees	89,651	106,050	64,086	93,000
8880 Non Resident Tuition	2,935,678	1,571,431	2,228,092	2,933,291
888x Other Student Fees	(15,536)	128,312	229,819	205,860
8890 Other Local Revenue	30,812	177,412	5,366.30	259,508
Staledated Checks (Resource 0800)	173,452	109,771	183,175	58,956
Norco City Redevelopment pass-thru	-	-	-	120,000
Bad Check Fees / Returned Items	60	-	20.00	232
Wells Fargo Bank ID Cards	31,350	35,806	39,076.00	223,945
Recycling Program	-	-	-	1,856
Moving Violations	7,431	8,442	3,848.92	43,402
Total 3.0	<u>72,458,836</u>	<u>72,390,360</u>	<u>81,975,733</u>	<u>90,713,492</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
4.0 Other Income				
8897 Indirect Cost Recovery	5,226,925	4,897,874	4,797,039	4,449,000
8912 Sales - Obsolete Equipment	-	23,900	8,199	7,100
8980 Incoming Transfers	492,154	299,940	203,682	-
Total 4.0	<u>5,719,079</u>	<u>5,221,714</u>	<u>5,008,920</u>	<u>4,456,100</u>
Total Resource 1000 Income	<u>236,469,813</u>	<u>246,353,861</u>	<u>273,053,995</u>	<u>291,121,115</u>
5.0 Beginning Fund Balance July 1	<u>41,620,247</u>	<u>56,007,914</u>	<u>65,848,038</u>	<u>72,442,232</u>
Total 5.0	<u>41,620,247</u>	<u>56,007,914</u>	<u>65,848,038</u>	<u>72,442,232</u>
Total Available Funds	<u>\$ 278,090,060</u>	<u>\$ 302,361,775</u>	<u>\$ 338,902,033</u>	<u>\$ 363,563,347</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 39,726,189	\$ 41,296,985	\$ 45,759,372	\$ 56,369,266
1170	Instructional Release Time	518,811	440,760	430,589	538,916
1180	Regular Sabbatical Teaching	11,026	-	263,698	525,858
	TOTAL 1100	<u>40,256,025</u>	<u>41,737,745</u>	<u>46,453,659</u>	<u>57,434,040</u>
1218	Regular Full Time Administrator	8,223,992	9,537,417	9,732,910	11,903,902
1219	Counselors/Librarians/Release Time	9,076,176	10,200,813	10,986,586	13,275,807
	TOTAL 1200	<u>17,300,168</u>	<u>19,738,230</u>	<u>20,719,496</u>	<u>25,179,709</u>
1330	Part-Time Teaching Fall	9,878,274	10,598,807	11,341,736	11,677,870
1331	Part-Time Teaching Summer (Odd years)	1,111,147	1,490,641	116,104	762,298
1332	Part-Time Teaching Winter	2,444,008	2,009,479	2,633,479	3,398,087
1333	Part-Time Teaching Spring	8,569,822	8,531,393	10,327,659	10,075,490
1334	Part-Time Teaching Summer (Even years)	1,480,370	1,152,970	2,808,727	1,717,173
1335	Regular - Overload Fall	2,679,212	3,004,683	3,239,027	2,773,298
1336	Regular - Overload Summer (Even years)	3,180,213	3,480,224	3,759,560	1,713,800
1337	Regular - Overload Winter	2,982,837	2,944,974	3,115,722	3,855,991
1338	Regular - Overload Spring	2,638,487	2,664,837	3,186,015	2,422,935
1339	Regular - Overload Summer (Odd years)	40,465	44,374	2,577	597,846
1360	Substitute Instructional	137,528	236,825	347,406	313,961
1370	Instructional Stipends	360,448	411,041	423,237	628,569
1371	Large Lecture Stipends	102,472	75,450	74,938	420,629
	TOTAL 1300	<u>35,605,283</u>	<u>36,645,699</u>	<u>41,376,186</u>	<u>40,357,947</u>
1439	Part Time - Counselors/Librarians/Overload	1,850,466	1,777,667	1,406,388	1,794,779
1469	Substitute Non-Instructional	43,739	29,243	64,047	20,668
1470	Non- Instructional Salaries, Other Extra Duty	-	-	215	-
1479	Department Chair Stipends	423,020	440,003	509,989	599,795
1490	Special Assignments	399,936	276,071	366,516	572,081
	TOTAL 1400	<u>2,717,160</u>	<u>2,522,985</u>	<u>2,348,013</u>	<u>2,987,323</u>
	TOTAL 1000 Series	<u>95,878,637</u>	<u>100,644,658</u>	<u>110,897,354</u>	<u>125,959,019</u>
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	574,560	529,659	598,727	627,515
2118	Full-Time Administrator	7,965,260	8,110,290	8,306,936	10,854,013
2119	Full-Time Regular / Confidential	25,996,905	27,975,910	31,337,369	39,680,790
2129	Permanent Part-Time	913,887	842,717	988,468	1,384,488
2139/2339	Classified Hourly	158,984	325,292	314,390	260,643
2169/2369	Substitutes	268,217	381,366	575,020	389,623
2190/2390	Special Projects	-	-	-	3,083
	TOTAL 2100	<u>35,877,812</u>	<u>38,165,233</u>	<u>42,120,911</u>	<u>53,200,155</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
2210	Full-Time Instructional Aides	1,820,001	2,198,443	2,462,209	2,899,644
2220	Permanent Part-Time Instructional Aides	708,029	582,696	665,428	764,513
2230/2449	Part-Time Hourly Instructional Aides	59,426	92,143	153,942	113,534
2231/2431	Coaches - Summer	51,403	48,598	47,586	49,631
2260/2469	Substitute Instructional Aides	-	51,421	51,477	17,337
	TOTAL 2200	2,638,858	2,973,301	3,380,641	3,844,659
2331	Student Help Non-Instructional	151,494	238,917	389,428	478,549
2349	Overtime	765,695	1,265,847	1,446,095	432,004
2360	Non-Instructional Salaries, Subs Overtime	(117)	-	-	-
2399	Other Non-Teaching	24,000	29,250	46,886	49,620
	TOTAL 2300	941,071	1,534,014	1,882,408	960,173
2430	Student Help Instructional	69,720	105,068	153,035	216,222
2440	Overtime - Instructional Aides	(18,606)	35,558	25,549	3,550
	TOTAL 2400	51,114	140,626	178,584	219,772
	TOTAL 2000 Series	39,508,855	42,813,174	47,562,543	58,224,759
Employee Benefits					
3110	STRS - Teachers & Aides	10,801,724	10,935,405	13,943,597	17,462,918
3120	STRS - Classified	101,893	144,479	153,333	150,389
3130	STRS - Academic Non-Teaching	2,975,074	2,924,824	3,764,727	4,678,893
3135	STRS - Other CE Employees	-	-	(275,681)	-
3150	STRS On Behalf - Teachers & Aides	6,288,018	7,453,484	6,150,894	-
3160	STRS On Behalf - Classified	47,946	70,223	80,208	-
3170	STRS On Behalf - Acad Non-Teaching	1,859,530	2,046,971	1,638,986	-
	TOTAL 3100	22,074,184	23,575,387	25,456,064	22,292,200
3210	PERS - Teachers & Aides	629,217	758,895	891,940	1,140,799
3220	PERS - Classified	6,765,396	8,009,081	9,859,230	13,708,734
3230	PERS - Academic Non-Teaching	355,524	506,895	587,488	774,363
	TOTAL 3200	7,750,138	9,274,871	11,338,658	15,623,896
3310	OASDI - Teachers & Aides	199,815	212,337	226,450	260,060
3315	Medicare - Teachers & Aides	1,130,129	1,172,742	1,327,595	1,466,717
3320	OASDI - Classified	2,096,909	2,255,709	2,495,859	3,125,049
3325	Medicare - Classified	525,866	567,141	641,449	777,205
3330	OASDI - Academic Non-Teaching	95,678	120,680	125,758	149,006
3335	Medicare - Academic Non-Teaching	287,426	320,259	335,900	408,425
3360	OASDI - All Other Teachers & Aides	-	-	33,735	-
	TOTAL 3300	4,335,824	4,648,870	5,186,748	6,186,462
3410	H & W - Teachers & Aides	10,725,136	9,966,782	10,629,654	11,759,493

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
3420	H & W - Classified	10,117,048	10,112,691	11,024,360	12,738,335
3430	H & W - Academic Non-Teaching	3,317,771	3,391,836	3,563,303	3,476,226
3440	H & W - Retired Employees	3,259,902	2,799,206	2,349,238	1,929,845
3450	OPEB - Teachers & Aides	157,103	162,930	182,801	203,713
3460	OPEB - Classified	74,345	81,398	91,096	108,264
3470	OPEB - Academic Non-Teaching	39,969	44,534	46,235	56,334
	TOTAL 3400	<u>27,691,275</u>	<u>26,559,376</u>	<u>27,886,688</u>	<u>30,272,210</u>
3510	SUI - Teachers & Aides	35,154	413,680	491,390	73,617
3520	SUI - Classified	16,621	200,543	257,027	144,481
3530	SUI - Academic Non-Teaching	9,264	113,835	136,187	73,586
	TOTAL 3500	<u>61,039</u>	<u>728,058</u>	<u>884,605</u>	<u>291,684</u>
3610	WC - Teachers & Aides	1,256,776	1,303,257	1,462,232	1,629,709
3620	WC - Classified	580,229	626,221	696,740	865,256
3630	WC - Academic Non-Teaching	319,817	356,169	369,853	450,676
	TOTAL 3600	<u>2,156,822</u>	<u>2,285,647</u>	<u>2,528,824</u>	<u>2,945,641</u>
3910	Other - Teachers & Aides	301	3,461	(2,243)	-
3912	PayPro 125 Plans	(19,115)	(18,205)	(17,746)	-
3920	Other - Classified	19,691	23,481	(2,608)	-
3930	Other - Academic Non-Teaching	6,979	4,454	(1,487)	-
3939	Other - Retiree Incentive	(1,597,293)	(2,880)	541,624	-
3999	Other - COLA Holding Account	-	-	-	21,784
	TOTAL 3900	<u>(1,589,438)</u>	<u>10,312</u>	<u>517,541</u>	<u>21,784</u>
	TOTAL 3000 Series	<u>62,479,845</u>	<u>67,082,521</u>	<u>73,799,129</u>	<u>77,633,877</u>
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	1,598	2,897	4,128	22,013
	TOTAL 4200	<u>1,598</u>	<u>2,897</u>	<u>4,128</u>	<u>22,013</u>
4320	Instructional Supplies	10,785	4,592	(13,991)	201,956
4330	Periodicals/Magazines	10,356	12,294	6,023	15,176
4350/4351	Instructional Media Materials	-	-	-	26,335
4360	Tests	1,896	10,150	8,255	22,405
	TOTAL 4300	<u>23,037</u>	<u>27,036</u>	<u>287</u>	<u>265,872</u>
4510	Maintenance Supplies	92,926	93,857	149,709	134,536
4520	Custodial Supplies	207,486	140,037	299,466	237,157
4530	Grounds Supplies	74,460	59,714	123,231	88,286
4540	Health Supplies	18,335	35,342	35,997	30,100
4555	Copying and Printing	137,176	155,626	168,882	187,252
4575	Software < \$200	243	120	-	9,271

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
4580	Theater Supplies	4,057	5,930	5,848	16,254
4590	Office & Other Supplies	382,489	663,284	654,228	1,983,744
4591	Purchase / Cost of Goods Sold	(14,090)	39,350	(29,931)	-
	TOTAL 4500	903,081	1,193,259	1,407,430	2,686,600
4630	Tires and Tubes	(220)	-	(75)	-
4644	Repair Parts	386,418	325,646	402,213	356,349
4690	Transportation Supplies	54,793	67,145	63,458	77,872
	TOTAL 4600	440,991	392,791	465,595	434,221
4710	Food	-	2,088	(1,015)	78,672
4791	Paper Products	-	(20)	4,963	5,338
4792	Cleaning Supplies	-	(991)	4,702	6,286
4793	Kitchen Expendables	-	-	-	1,126
	TOTAL 4700	-	1,077	8,649	91,422
	TOTAL 4000 Series	1,368,707	1,617,061	1,886,090	3,500,128
<u>Services and Operating Expenditures</u>					
5045	Postage	92,805	93,867	144,406	130,449
	TOTAL 5000	92,805	93,867	144,406	130,449
5110	Consultants	618,906	791,607	475,179	1,184,699
5120	Lecturers	9,307	10,050	23,500	10,744
5150	Operations	20,346	-	-	-
5151	Temporary Services	10,001	(2,175)	10,750	10,000
5194	Filming	-	-	5,000	5,000
5195	Entry Fees	390	27,814	34,673	13,400
5197	Grant / Contract Sub-Agreement	-	7,427	-	-
5198	Professional Services	553,913	968,338	779,600	1,178,228
	TOTAL 5100	1,212,863	1,803,062	1,328,701	2,402,071
5210	Mileage	2,008	4,474	16,658	62,766
5211	Meeting Expenses	1,167	40,695	105,129	68,222
5219	Other Travel Expenses	(37,879)	43,858	103,233	134,413
5220	Conference Expenses	108,167	442,046	650,361	669,366
5250	Travel Expenses - Candidates	-	-	1,778	15,000
	TOTAL 5200	73,464	531,073	877,160	949,767
5310/5320	Memberships / Dues	356,107	341,888	356,954	411,840
	TOTAL 5300	356,107	341,888	356,954	411,840
5420	Liability and Claims	30,247	34,189	39,380	34,456
5421	GL & Property Expenses	2,233,894	2,367,058	3,169,640	3,683,580

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5430	Fidelity Bond Premiums	-	-	5,795	-
5440	Student Insurance	37,186	37,186	37,220	40,737
5450	Insurance Claims Expense (External Ins Co)	-	-	4,911	-
	TOTAL 5400	<u>2,301,327</u>	<u>2,438,433</u>	<u>3,256,945</u>	<u>3,758,773</u>
5510	Natural Gas	437,349	806,763	1,392,418	1,732,613
5520	Electricity	1,863,520	3,186,908	3,343,815	3,547,673
5530	Water	463,680	481,862	451,547	474,742
5540	Telephone	184,704	357,825	416,016	233,287
5541	Cellular Telephone	135,916	154,048	173,994	171,983
5550	Laundry & Cleaning	21,243	45,937	39,852	39,839
5560	Towel Service	4,281	9,526	11,174	10,249
5570	Waste Disposal	165,548	215,683	275,927	203,787
	TOTAL 5500	<u>3,276,242</u>	<u>5,258,552</u>	<u>6,104,743</u>	<u>6,414,173</u>
5610	County and Other Contracts	180,077	171,000	146,924	202,461
5630	Rents and Leases	737,701	1,067,934	1,579,784	852,373
5633	Scenery and Costume Rentals	-	-	-	5,000
5644	Repairs	2,194,362	1,883,476	1,974,018	2,464,823
5649	Computer Software Maintenance/Lic	2,422,711	2,853,451	2,838,486	2,678,430
5650	Transportation Contracts	11,880	195,535	250,644	66,681
5691	Governmental Fees	1,753	3,224	3,596	1,553
	TOTAL 5600	<u>5,548,483</u>	<u>6,174,620</u>	<u>6,793,453</u>	<u>6,271,321</u>
5710	Audit	82,948	82,542	91,872	96,016
5720	Elections	512,354	(50,267)	385,006	-
5730	Legal	(33,711)	26,867	11,922	96,900
5740	Advertising	469,930	318,984	317,519	595,570
5790	Licenses, Permits, and Other Fees	509,148	508,611	820,232	371,419
	TOTAL 5700	<u>1,540,669</u>	<u>886,737</u>	<u>1,626,551</u>	<u>1,159,905</u>
5821	STRS/PERS Penalties & Interest	13,132	9,737	4,511	-
5822	TRAN Expense	60,000	28,819	-	-
5830	Surveys	1,284	768	4,836	9,291
5840	Physicals	2,748	14,883	19,650	13,839
5850	Fingerprints	12,058	23,459	19,819	22,260
5855	Pre-employment Testing	-	2,150	(300)	2,150
5890	Outside Services and Operating Costs	1,796,535	2,528,050	1,825,851	12,528,069
5892	Bank Charges	165,889	142,544	191,746	181,111
5894	Inter-Library Loans	-	121	-	-
5899	Budget Augmentation Holding	-	-	-	25,707,307
	TOTAL 5800	<u>2,051,646</u>	<u>2,750,530</u>	<u>2,066,112</u>	<u>38,464,027</u>
	TOTAL 5000 Series	<u>16,453,605</u>	<u>20,278,762</u>	<u>22,555,026</u>	<u>59,962,326</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	1,993	387	1,949	-
6123	Architect's Fee	26,688	87,774	56,981	-
6124	Testing	-	-	29,266	-
6125	Demolition - Grading	-	1,120	-	-
6126	Construction Contract	-	170,202	1,305,486	585,500
6127	Fixtures and Fixed Equipment	500	8,302	13,402	9,872
6128	Inspection	-	11,228	5,130	-
6129	Other Site Improvement	-	31,927	126,617	-
	TOTAL 6100	29,180	310,940	1,538,831	595,372
Buildings					
6210	New Buildings - Purchase	-	66,573	6,708	-
6216	Construction Contracts	253,500	370,069	-	7,430
6217	Fixtures & Fixed Equipment	-	7,051	-	-
6221	Advertising & Legal	-	4,810	-	-
6222	Engineering	28,518	28,590	-	-
6223	Architects Fee	90,195	351,643	23,564	102,723
6224	Testing	21,963	27,949	1,987	29,529
6225	Demolition - Grading	60,315	-	-	-
6226	Remodel Projects	439,838	603,318	322,832	8,531,091
6227	Fixtures & Fixed Equipment	364,711	18,402	28,471	49,776
6228	Inspection	-	-	7,792	85,712
6229	Other	-	-	20	980
	TOTAL 6200	1,259,041	1,478,407	391,374	8,807,241
Library Books					
6312	Library Subscriptions	-	-	1,000	41,453
	TOTAL 6300	-	-	1,000	41,453
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	282,240	248,185	184,486	2,788,017
6482	Equipment Addt'l > \$5,000	495,580	386,634	175,956	375,371
6485	Comp Equip Addt'l \$200 to \$4,999	101,209	98,500	62,278	373,870
6486	Comp Equip Addt'l > \$5,000	27,985	120,995	13,356	45,000
6491	Equipment Replc \$200 to \$4,999	-	-	-	8,337
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	907,013	854,313	436,075	3,593,928
	TOTAL 6000 Series	2,195,234	2,643,659	2,367,280	13,037,994
Student Aid					
7510	Scholarships	600	-	-	-
7540	Books	100	-	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
	TOTAL 7500	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Student Aid</u>					
7631	Housing Vouchers	-	2,853	-	-
7640	Book Grants	52,910	87,479	74,946	13,953
7650	Meal Grants	-	-	1	-
	TOTAL 7600	<u>52,910</u>	<u>90,331</u>	<u>74,947</u>	<u>13,953</u>
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 1070	-	-	-	230,000
	To Resource 3300	-	-	-	375,000
	To Resource 4100	-	-	6,471,955	-
	TOTAL 7390	<u>-</u>	<u>-</u>	<u>6,471,955</u>	<u>605,000</u>
	TOTAL 7000 Series	<u>53,610</u>	<u>90,331</u>	<u>6,546,902</u>	<u>618,953</u>
<u>Intrafund Transfers Out / (In)</u>					
8999	To (From) Resource 1050 - Safety & Police	(1,638,476)	-	-	46,700
	To Resource 1120 - Center for Social Justice	229,500	451,000	351,000	580,000
	To Resource 1000 (Resource 0800)	74,992	87,056	58,956	210,528
	To (From) Resource 1080 - Community Educ	(287,473)	-	-	-
	To (From) Resource 1090 - Performance Riv	(363,230)	-	-	-
	To Resource 1170 - Customized Solutions	1,302	87,250	-	100,000
	From Resource 0800 - Unclaimed Property	(74,992)	(87,056)	(58,956)	(210,528)
	From Resource 1110 - Bookstore	(277,311)	(344,139)	(327,742)	(931,813)
	To (From) Resource 1190:				
	DSP&S SPP 180	981,304	521,665	436,187	1,147,157
	Promise Grant SPP 554	163,957	359,692	22,988	881,756
	Veterans Education SPP 730	2,539	4,842	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	152,718	263,260	358,201	420,818
	TOTAL 8999	<u>(1,035,172)</u>	<u>1,343,571</u>	<u>845,477</u>	<u>2,249,460</u>
	TOTAL 8900 Series	<u>(1,035,172)</u>	<u>1,343,571</u>	<u>845,477</u>	<u>2,249,460</u>
	Resource 1000 Expenditures	<u>216,903,321</u>	<u>236,513,737</u>	<u>266,459,801</u>	<u>341,186,516</u>
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	60,286,739	64,948,038	71,542,232	21,476,831
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	<u>61,186,739</u>	<u>65,848,038</u>	<u>72,442,232</u>	<u>22,376,831</u>
Total Resource 1000					
Expenditures/Contingency/Fund Balance		<u>\$ 278,090,060</u>	<u>\$ 302,361,775</u>	<u>\$ 338,902,033</u>	<u>\$ 363,563,347</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<u>Federal Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
Other Federal Revenue	2,500	-	-	-	2,500
Total 1.0 Series	<u>\$ 63,867</u>	<u>\$ 48,936</u>	<u>\$ 103,198</u>	<u>\$ -</u>	<u>\$ 216,001</u>
<u>Other State Revenues</u>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 29,106,906	\$ 28,848,091	\$ 74,592,776	\$ -	132,547,773
Apprenticeship Allowance	-	1,124,015	-	-	1,124,015
Enrollment Fee Waiver Administration	95,312	94,464	244,258	-	434,034
Part Time Faculty Insurance & Office Hours	138,066	136,839	353,824	-	628,729
Part Time Faculty Compensation	181,076	179,465	464,046	-	824,587
EPA	11,677,668	11,573,831	29,926,562	-	53,178,061
Homeowner Property Tax Relief	96,553	95,694	247,437	-	439,684
State Lottery	1,207,776	1,197,036	3,095,188	-	5,500,000
State Mandated Cost Reimb/Block Grant	219,297	217,347	561,995	-	998,639
Other State Revenue	20,000	20,000	20,000	-	60,000
Total 2.0 Series	<u>\$ 42,742,654</u>	<u>\$ 43,486,782</u>	<u>\$ 109,506,086</u>	<u>\$ -</u>	<u>\$ 195,735,522</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 38,051	\$ 37,713	\$ 97,515	\$ -	\$ 173,279
Property Taxes	15,746,710	15,606,692	40,354,372	-	71,707,774
Food Sales / Commissions	-	-	135,000	-	135,000
Cosmetology / Dental Hygiene / Other Sales	77,966	-	30,000	-	107,966
Lease / Rental Income	67,810	317,891	799,579	-	1,185,280
Interest Income	1,035,068	1,025,864	2,652,587	-	4,713,519
Student Enrollment Fees	1,921,599	1,904,512	4,924,513	-	8,750,624
Transcript / Late Application Fees	15,000	23,000	55,000	-	93,000
Non Resident Tuition	390,761	631,410	1,911,120	-	2,933,291
Other Student Fees	138,262	9,356	58,242	-	205,860
Other Local Revenue	137,650	250,433	217,458	102,358	707,899
Total 3.0 Series	<u>\$ 19,568,877</u>	<u>\$ 19,806,871</u>	<u>\$ 51,235,386</u>	<u>\$ 102,358</u>	<u>\$ 90,713,492</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 875,000	\$ 1,000,000	\$ 1,674,000	\$ 900,000	\$ 4,449,000
Sales - Obsolete Equipment	1,600	1,600	3,900	-	7,100
Total 4.0 Series	<u>\$ 876,600</u>	<u>\$ 1,001,600</u>	<u>\$ 1,677,900</u>	<u>\$ 900,000</u>	<u>\$ 4,456,100</u>
Total Resource 1000 Income	<u>\$ 63,251,998</u>	<u>\$ 64,344,189</u>	<u>\$ 162,522,570</u>	<u>\$ 1,002,358</u>	<u>\$ 291,121,115</u>
<u>Unaudited Beginning Fund Balance July 1</u>					
	\$ (303,483)	\$ 10,392,352	\$ 20,203,274	\$ 42,150,089	\$ 72,442,232
Total 5.0 Series	<u>\$ (303,483)</u>	<u>\$ 10,392,352</u>	<u>\$ 20,203,274</u>	<u>\$ 42,150,089</u>	<u>\$ 72,442,232</u>
Total Resource 1000 Available Funds	<u>\$ 62,948,515</u>	<u>\$ 74,736,541</u>	<u>\$ 182,725,844</u>	<u>\$ 43,152,447</u>	<u>\$ 363,563,347</u>

**Riverside Community College District
2023-2024 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	\$ 12,136,068	\$ 12,342,512	\$ 32,955,460	\$ -	\$ -	\$ 57,434,040
Total 1200	6,223,279	6,302,799	10,142,982	1,732,996	777,653	25,179,709
Total 1300	10,591,831	8,581,962	21,184,154	-	-	40,357,947
Total 1400	<u>575,552</u>	<u>675,340</u>	<u>1,239,493</u>	<u>364,834</u>	<u>132,104</u>	<u>2,987,323</u>
Total 1000 Series	<u>\$ 29,526,730</u>	<u>\$ 27,902,613</u>	<u>\$ 65,522,089</u>	<u>\$ 2,097,830</u>	<u>\$ 909,757</u>	<u>\$ 125,959,019</u>
<u>Classified Salaries</u>						
Total 2100	\$ 8,345,708	\$ 6,908,539	\$ 19,138,989	\$ 15,999,250	\$ 2,807,669	\$ 53,200,155
Total 2200	530,689	696,121	2,617,849	-	-	3,844,659
Total 2300	92,311	82,667	492,987	234,443	57,765	960,173
Total 2400	<u>50,353</u>	<u>22,796</u>	<u>146,623</u>	<u>-</u>	<u>-</u>	<u>219,772</u>
Total 2000 Series	<u>\$ 9,019,061</u>	<u>\$ 7,710,123</u>	<u>\$ 22,396,448</u>	<u>\$ 16,233,693</u>	<u>\$ 2,865,434</u>	<u>\$ 58,224,759</u>
<u>Employee Benefits</u>						
Total 3100	\$ 5,312,408	\$ 4,767,950	\$ 11,637,338	\$ 432,782	\$ 141,722	\$ 22,292,200
Total 3200	2,413,731	2,382,258	5,931,498	4,178,674	717,735	15,623,896
Total 3300	1,110,606	1,050,422	2,622,900	1,212,048	190,486	6,186,462
Total 3400	5,910,500	5,777,463	14,125,245	4,104,842	354,160	30,272,210
Total 3500	61,007	52,260	141,888	31,320	5,209	291,684
Total 3600	616,738	569,800	1,406,700	293,305	59,098	2,945,641
Total 3900	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,784</u>	<u>21,784</u>
Total 3000 Series	<u>\$ 15,424,990</u>	<u>\$ 14,600,153</u>	<u>\$ 35,865,569</u>	<u>\$ 10,252,971</u>	<u>\$ 1,490,194</u>	<u>\$ 77,633,877</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,667	\$ 7,505	\$ 8,599	\$ 1,642	\$ 1,600	\$ 22,013
Total 4300	134,854	71,092	51,040	5,881	3,005	265,872
Total 4400	-	-	-	-	-	-
Total 4500	675,283	564,610	1,195,191	222,842	28,674	2,686,600
Total 4600	43,424	110,951	241,222	38,624	-	434,221
Total 4700	<u>-</u>	<u>250</u>	<u>91,172</u>	<u>-</u>	<u>-</u>	<u>91,422</u>
Total 4000 Series	<u>\$ 856,228</u>	<u>\$ 754,408</u>	<u>\$ 1,587,224</u>	<u>\$ 268,989</u>	<u>\$ 33,279</u>	<u>\$ 3,500,128</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 5,754	\$ 3,620	\$ 117,744	\$ 3,060	\$ 130,449
Total 5100	479,679	83,983	203,364	1,081,162	553,883	2,402,071
Total 5200	149,396	89,663	460,025	78,367	172,316	949,767
Total 5300	68,409	68,099	168,521	19,511	87,300	411,840
Total 5400	783,520	712,258	1,820,861	366,631	75,503	3,758,773
Total 5500	1,187,628	1,625,653	3,428,789	137,703	34,400	6,414,173
Total 5600	808,014	848,886	1,326,016	3,228,346	60,059	6,271,321
Total 5700	254,843	245,195	75,325	391,871	192,671	1,159,905
Total 5800	<u>5,090,719</u>	<u>12,194,395</u>	<u>9,421,697</u>	<u>906,156</u>	<u>10,851,060</u>	<u>38,464,027</u>
Total 5000 Series	<u>\$ 8,822,479</u>	<u>\$ 15,873,886</u>	<u>\$ 16,908,218</u>	<u>\$ 6,327,491</u>	<u>\$ 12,030,252</u>	<u>\$ 59,962,326</u>

**Riverside Community College District
2023-2024 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	\$ 500	\$ 9,372	\$ 585,500	\$ -	\$ -	\$ 595,372
Total 6200	999,980	23,217	7,706,919	76,525	600	8,807,241
Total 6300	41,453	-	-	-	-	41,453
Total 6400	181,526	183,939	2,822,630	302,646	103,187	3,593,928
Total 6000 Series	<u>\$ 1,223,459</u>	<u>\$ 216,528</u>	<u>\$ 11,115,049</u>	<u>\$ 379,171</u>	<u>\$ 103,787</u>	<u>\$ 13,037,994</u>
<u>Interfund Transfers</u>						
Total 7390	<u>\$ 280,000</u>	<u>\$ -</u>	<u>\$ 325,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 605,000</u>
<u>Other Student Aid</u>						
Total 7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 7600	\$ 13,353	\$ -	\$ 600	\$ -	\$ -	\$ 13,953
Total 7000 Series	<u>\$ 293,353</u>	<u>\$ -</u>	<u>\$ 325,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 618,953</u>
<u>Intrafund Transfers</u>						
Total 8999 Series	<u>\$ 210,581</u>	<u>\$ (80,249)</u>	<u>\$ 1,908,600</u>	<u>\$ 210,528</u>	<u>\$ -</u>	<u>\$ 2,249,460</u>
Resource 1000 Expenditures	<u>\$ 65,376,881</u>	<u>\$ 66,977,462</u>	<u>\$ 155,628,797</u>	<u>\$ 35,770,673</u>	<u>\$ 17,432,703</u>	<u>\$ 341,186,516</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 2,188,500
Local Income	\$ 2,817,558	
Intrafund Transfer From Resource 1000	<u>46,700</u>	
Total Income		<u>2,864,258</u>
Total Available Funds (TAF)		<u>\$ 5,052,758</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 2,467,096
3000	Employee Benefits	1,178,993
4000	Books and Supplies	35,500
5000	Services and Operating Expenses	893,785
6000	Capital Outlay	<u>214,316</u>
	Total Expenditures	4,789,690
7900	Contingency / Reserves	<u>263,068</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 5,052,758</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 81,572	\$ 389,836	\$ 792,490	\$ 2,728,558
8860 Interest	-	8,949	89,257	89,000
8861 Fair Market Value of Investments	-	(167,542)	93,557	-
Total 1.0	<u>81,572</u>	<u>231,243</u>	<u>975,304</u>	<u>2,817,558</u>
2.0 Incoming Transfer				
8980 Incoming Transfers	5,924,459	3,245,412	3,003,924	-
8999 From Resource 1000	(1,638,476)	-	-	46,700
Total 2.0	<u>4,285,983</u>	<u>3,245,412</u>	<u>3,003,924</u>	<u>46,700</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>-</u>	<u>1,711,630</u>	<u>2,131,472</u>	<u>2,188,500</u>
Total Available Funds	<u>\$ 4,367,555</u>	<u>\$ 5,188,285</u>	<u>\$ 6,110,700</u>	<u>\$ 5,052,758</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 203,200	\$ 278,352	\$ 341,544	\$ 359,433
2118	Full-Time Administrator	86,418	41,141	42,094	111,511
2119	Full-Time Classified	817,213	814,064	887,295	1,203,153
2129	Permanent Part-Time	200,883	206,756	241,112	448,266
	Total 2100	1,307,714	1,340,312	1,512,046	2,122,363
2349	Classified Overtime	153,870	233,473	459,902	344,733
2369	Substitutes	-	358	4,973	-
	Total 2300	153,870	233,831	464,875	344,733
	Total 2000 Series	1,461,584	1,574,143	1,976,921	2,467,096
<u>Employee Benefits</u>					
3220	PERS - Classified	245,501	287,238	355,184	558,145
	Total 3200	245,501	287,238	355,184	558,145
3320	OASDI - Classified	83,954	90,702	103,572	151,166
3325	Medicare - Classified	21,043	22,437	26,861	35,773
	Total 3300	104,997	113,138	130,433	186,939
3420	H & W - Classified	312,838	313,333	341,357	388,267
3460	OPEB - Classified	2,930	3,166	3,853	4,934
	Total 3400	315,768	316,499	345,210	393,201
3520	SUI - Classified	745	7,772	9,233	1,234
	Total 3500	745	7,772	9,233	1,234
3620	WC - Classified	22,371	23,442	27,344	39,474
	Total 3600	22,371	23,442	27,344	39,474
3920	Other - Classified	(325)	(197)	4,579	-
	Total 3900	(325)	(197)	4,579	-
	Total 3000 Series	689,057	747,892	871,983	1,178,993
<u>Books and Supplies</u>					
4555	Copying and Printing	154	10	-	-
4590	Office & Other Supplies	16,139	53,902	9,623	15,000
	Total 4500	16,293	53,912	9,623	15,000
4644	Repair Supplies	159	293	750	500
4690	Transportation Supplies	17,858	18,931	20,036	20,000
	Total 4600	18,017	19,224	20,786	20,500
4710	Food	-	-	26	-
	Total 4700	-	-	26	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
	Total 4000 Series	34,310	73,136	30,436	35,500
<u>Services and Operating Expenditures</u>					
5045	Postage	70	30	27	50
	Total 5000	70	30	27	50
5110	Consulting Services	750	-	-	-
	Total 5100	750	-	-	-
5220	Conference Expenses	2,039	7,379	2,425	5,000
	Total 5200	2,039	7,379	2,425	5,000
5310	Memberships	658	25	308	300
	Total 5300	658	25	308	300
5421	GL and Property Expense	24,116	25,973	39,538	49,342
	Total 5400	24,116	25,973	39,538	49,342
5520	Electricity	115,660	115,200	115,200	115,200
5540	Telephone	6,308	11,084	6,578	7,000
5541	Cellular Telephone	6,892	6,598	6,552	7,000
5550	Laundry & Cleaning	1,725	(734)	-	1,000
	Total 5500	130,585	132,149	128,330	130,200
5630	Rents and Leases	621	-	-	-
5644	Repairs	16,909	19,662	16,833	20,000
5649	Computer Software Maintenance/Lic	20,748	19,727	19,600	20,747
5650	Transportation Contracts	54,987	-	452,380	300,000
5691	Governmental Fees	20	12,490	766	1,500
	Total 5600	93,284	51,878	489,579	342,247
5730	Legal	315	2,940	(1,855)	1,500
5790	Other Legal Expense	10,920	29,589	17,550	20,358
	Total 5700	11,235	32,529	15,695	21,858
5850	Fingerprints	-	-	207	-
5890	Outside Services and Operating Costs	173,488	228,963	324,343	339,788
5892	Bank Charges	2,049	3,589	7,037	5,000
	Total 5800	175,536	232,552	331,587	344,788
	Total 5000 Series	438,273	482,515	1,007,489	893,785
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	24,900	48,065	27,985	156,181
6127	Fixtures and Fixed Equipment	-	-	-	38,347

**Riverside Community College District
2023-2024 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
	Total 6100	<u>24,900</u>	<u>48,065</u>	<u>27,985</u>	<u>194,528</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	7,642	9,788	10,520	9,788
6482	Equipment Addt'l > \$5,000	-	121,020	(3,132)	10,000
6485	Comp Equip Addt'l \$200 to \$4,999	159	255	-	-
	Total 6400	<u>7,801</u>	<u>131,062</u>	<u>7,387</u>	<u>19,788</u>
	Total 6000 Series	<u>32,701</u>	<u>179,127</u>	<u>35,372</u>	<u>214,316</u>
	Total Expenditures	<u>2,655,925</u>	<u>3,056,813</u>	<u>3,922,200</u>	<u>4,789,690</u>
Contingency/Fund Balance					
7925	Restricted	1,711,630	2,131,472	2,188,500	263,068
	Total 7900	<u>1,711,630</u>	<u>2,131,472</u>	<u>2,188,500</u>	<u>263,068</u>
	Total 7000 Series	<u>1,711,630</u>	<u>2,131,472</u>	<u>2,188,500</u>	<u>263,068</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 4,367,555</u>	<u>\$ 5,188,285</u>	<u>\$ 6,110,700</u>	<u>\$ 5,052,758</u>

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

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 2,867,876
Local Income	\$ 1,688,568	
Interfund Transfers From Resource 1000	<u>230,000</u>	
Total Income		<u>1,918,568</u>
Total Available Funds (TAF)		<u>\$ 4,786,444</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 677,062
2000	Classified Salaries	877,986
3000	Employee Benefits	691,786
4000	Books and Supplies	80,888
5000	Services and Operating Expenses	273,778
6000	Capital Outlay	<u>25,800</u>
	Total Expenditures	2,627,300
7900	Contingency / Reserves	<u>2,159,144</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,786,444</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 State Income				
8627 Other State Programs	\$ 217	\$ -	\$ -	\$ -
8652 SM & Special Repair Prgm	49,613	48,518	52,963	-
Total 1.0	49,830	48,518	52,963	-
2.0 Local Income				
8860 Interest	15,201	9,446	116,825	113,000
8861 Fair Market Value of Investments	721	(153,620)	45,020	-
8876 Health Fees	1,551,510	1,542,983	1,089,222	1,542,983
8890 Lab Tests / Rx	12,979	12,764	34,206	32,585
Total 2.0	1,580,411	1,411,574	1,285,273	1,688,568
3.0 Incoming Transfer				
8980 Incoming Transfers	286,294	922,828	1,046,189	230,000
Total 3.0	286,294	922,828	1,046,189	230,000
4.0 Beginning Fund Balance July 1				
Total 4.0	2,174,007	2,499,837	2,505,187	2,867,876
Total Available Funds	\$ 4,090,542	\$ 4,882,757	\$ 4,889,611	\$ 4,786,444

**Riverside Community College District
2023-2024 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 455,616	\$ 592,603	\$ 622,810	\$ 677,062
	Total 1200	455,616	592,603	622,810	677,062
	Total 1000 Series	455,616	592,603	622,810	677,062
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	114,941	215,731	201,000	231,011
2119	Full-Time Regular / Confidential	7,983	51,192	136,699	256,254
2129	Permanent Part-Time	310,825	298,645	228,723	257,221
2139/2339	Classified Hourly	134,579	156,156	59,279	120,700
	Total 2100	568,327	721,724	625,701	865,186
2331	Student Help Non-Instructional	-	5,245	15,405	11,000
2349	Overtime	214	3,626	1,696	1,800
	Total 2300	214	8,870	17,101	12,800
	Total 2000 Series	568,541	730,594	642,802	877,986
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	70,400	94,274	116,030	121,962
3170	STRS - On Behalf - Acad Non-Teachin	49,613	48,518	52,963	-
	Total 3100	120,013	142,792	168,993	121,962
3220	PERS - Classified	91,360	127,286	142,767	198,628
	Total 3200	91,360	127,286	142,767	198,628
3320	OASDI - Classified	26,296	34,701	35,626	46,270
3325	Medicare - Classified	8,105	10,382	9,193	12,571
3335	Medicare - Academic Non-Teaching	6,453	8,404	9,045	9,817
	Total 3300	40,853	53,487	53,864	68,658
3420	H & W - Classified	73,095	116,428	123,394	161,345
3430	H & W - Academic Non-Teaching	102,333	111,745	113,304	112,425
3460	OPEB - Classified	1,122	1,452	1,303	1,755
3470	OPEB - Academic Non-Teaching	891	1,160	1,249	1,354
	Total 3400	177,442	230,784	239,250	276,879
3520	SUI - Classified	347	3,578	3,158	438
3530	SUI - Academic Non-Teaching	266	2,898	3,063	339
	Total 3500	613	6,476	6,221	777
3620	WC - Classified	8,974	11,588	10,417	14,048
3630	WC - Academic Non-Teaching	7,128	9,281	9,989	10,834
	Total 3600	16,102	20,869	20,405	24,882
3920	Other - Classified	619	612	(916)	-
3930	Other - Academic Non-Teaching	335	536	(171)	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
	Total 3900	954	1,148	(1,087)	-
	Total 3000 Series	447,336	582,842	630,413	691,786
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	7,500	-	-	3,000
	Total 4300	7,500	-	-	3,000
4540	Health Supplies	(120)	11,726	22,173	38,000
4555	Copying and Printing	6	1,261	1,124	2,740
4590	Office & Other Supplies	2,659	17,264	25,015	34,148
	Total 4500	2,545	30,252	48,313	74,888
4710	Food	-	1,375	1,485	3,000
	Total 4700	-	1,375	1,485	3,000
	Total 4000 Series	10,045	31,627	49,798	80,888
<u>Services and Operating Expenses</u>					
5045	Postage	49	147	62	375
	Total 5000	49	147	62	375
5120	Lecturers	-	-	-	4,000
5130	Doctors/Nurses	10,000	45,612	(19,025)	54,650
5198	Professional Services	11,529	21,626	21,879	40,776
	Total 5100	21,529	67,238	2,854	99,426
5210	Mileage	-	-	-	100
5220	Conference Expenses	3,000	3,876	2,346	12,075
	Total 5200	3,000	3,876	2,346	12,175
5310	Memberships	5,324	3,862	740	2,265
	Total 5300	5,324	3,862	740	2,265
5421	GL & Property Expenses	16,899	21,833	25,312	31,101
5440	Student Insurance	42,454	42,454	42,454	47,336
	Total 5400	59,352	64,287	67,766	78,437
5510	Natural Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	7,143	8,495	7,817	11,550
5550	Laundry & Cleaning	-	-	36	200
5570	Waste Disposal	-	-	-	1,500
	Total 5500	9,843	11,195	10,553	15,950
5644	Repairs	-	689	998	800
5649	Computer Software Maintenance/Lic	20,854	11,421	21,883	24,900
	Total 5600	20,854	12,109	22,881	25,700

**Riverside Community College District
2023-2024 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5790	Licenses, Permits, and Other Fees	7,913	8,513	169	6,084
	Total 5700	7,913	8,513	169	6,084
5830	Surveys	-	800	384	384
5890	Outside Services and Operating Costs	(34,614)	250,073	(62,201)	13,482
5892	Bank Charges	14,653	12,187	16,085	19,500
	Total 5800	(19,960)	263,060	(45,732)	33,366
	Total 5000 Series	107,904	434,286	61,638	273,778
Capital Outlay					
Buildings					
6227	Fixtures & Fixed Equipment	-	-	7,840	8,000
	Total 6200	-	-	7,840	8,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	1,263	1,510	6,434	7,300
6482	Equipment Addt'l > \$5,000	-	-	-	5,975
6485	Comp Equip Addt'l \$200 to \$4,999	-	4,108	-	4,525
	Total 6400	1,263	5,618	6,434	17,800
	Total 6000 Series	1,263	5,618	14,274	25,800
	Total Expenditures	1,590,705	2,377,570	2,021,736	2,627,300
Contingency/Fund Balance					
7924	Restricted	2,499,837	2,505,187	2,867,876	2,159,144
	Total 7900	2,499,837	2,505,187	2,867,876	2,159,144
	Total 7000 Series	2,499,837	2,505,187	2,867,876	2,159,144
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 4,090,542	\$ 4,882,757	\$ 4,889,611	\$ 4,786,444

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 676,291
Local Income	\$ 180,000	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>455,000</u>
Total Available Funds (TAF)		<u>\$ 1,131,291</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 68,189
3000	Employee Benefits	37,997
4000	Books and Supplies	2,700
5000	Services and Operating Expenses	<u>179,516</u>
	Total Expenditures	288,402
7900	Contingency / Reserves	<u>842,889</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 1,131,291</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8820 Donations	\$ -	\$ 950	\$ -	\$ 40,000
8848 Box Office Receipts	155	67,386	98,644	100,000
8860 Interest Income	-	1,695	28,383	25,000
8861 Fair Market Value of Investments	-	(5,488)	(21,239)	-
8890 Other Local Income	-	-	-	15,000
Total 1.0	<u>155</u>	<u>64,544</u>	<u>105,788</u>	<u>180,000</u>
2.0 Incoming Transfer				
8980 Incoming Transfers	669,391	204,446	-	-
8999 From Resource 1000	(363,230)	-	-	-
8999 From Resource 1110	-	275,000	275,000	275,000
Total 2.0	<u>306,161</u>	<u>479,446</u>	<u>275,000</u>	<u>275,000</u>
3.0 Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>228,814</u>	<u>549,289</u>	<u>676,291</u>
Total Available Funds	<u>\$ 306,316</u>	<u>\$ 772,804</u>	<u>\$ 930,077</u>	<u>\$ 1,131,291</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2119	Full-Time Regular / Confidential	\$ 48,635	\$ 51,700	\$ 55,218	\$ 61,335
2139/2339	Classified Hourly	-	1,245	2,023	3,000
	Total 2100	48,635	52,945	57,241	64,335
2331	Student Help Non-Instructional	-	2,124	326	3,500
2349	Overtime	(909)	2,795	2,130	354
2390	Special Projects	-	-	109	-
	Total 2300	(909)	4,920	2,565	3,854
	Total 2000 Series	47,726	57,865	59,806	68,189
<u>Employee Benefits</u>					
3220	PERS - Classified	9,830	11,802	14,052	16,364
	Total 3200	9,830	11,802	14,052	16,364
3320	OASDI - Classified	2,915	3,185	3,442	3,803
3325	Medicare - Classified	682	763	835	889
	Total 3300	3,597	3,948	4,277	4,692
3420	H & W - Classified	14,442	14,615	15,145	15,682
3460	OPEB - Classified	95	110	116	136
	Total 3400	14,537	14,725	15,262	15,818
3520	SUI - Classified	24	263	288	32
	Total 3500	24	263	288	32
3620	WC - Classified	760	879	927	1,091
	Total 3600	760	879	927	1,091
3920	Other - Classified	23	290	80	-
	Total 3900	23	290	80	-
	Total 3000 Series	28,770	31,908	34,885	37,997
<u>Books and Supplies</u>					
4555	Copying and Printing	-	866	525	500
4580	Theater Supplies	-	1,879	1,936	2,200
	Total 4500	-	2,745	2,461	2,700
	Total 4000 Series	-	2,745	2,461	2,700
<u>Services and Operating Expenses</u>					
5045	Postage	229	186	94	200
	Total 5000	229	186	94	200
5198	Professional Services	-	89,620	101,159	133,502
	Total 5100	-	89,620	101,159	133,502

**Riverside Community College District
2023-2024 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5421	GL & Property Expenses	787	955	1,196	1,364
	Total 5400	787	955	1,196	1,364
5520	Electricity	-	700	700	700
	Total 5500	-	700	700	700
5630	Rents & Leases	-	31,503	38,226	32,450
5632	Scenic Rentals	-	-	5,940	3,000
5633	Costume Rentals	-	6,630	7,000	7,000
5650	Transportation Contracts	-	-	619	-
	Total 5600	-	38,133	51,786	42,450
5892	Bank Charges	(10)	1,403	1,699	1,300
	Total 5800	(10)	1,403	1,699	1,300
	Total 5000 Series	1,006	130,997	156,635	179,516
	Total Expenditures	77,502	223,515	253,786	288,402
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	228,814	549,289	676,291	842,889
	Total 7900	228,814	549,289	676,291	842,889
	Total 7000 Series	228,814	549,289	676,291	842,889
Total Resource 1090					
Expenditures/Contingency/Fund Balance		\$ 306,316	\$ 772,804	\$ 930,077	\$ 1,131,291

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$	922,551
Local Income		<u>505,000</u>
Total Available Funds (TAF)	\$	<u><u>1,427,551</u></u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	43,600
7390	Interfund Transfer to Resources 3200 and 3300		170,000
8999	Intrafund Transfer to Resources 1000 and 1090		<u>1,206,813</u>
	Total Expenditures		1,420,413
7900	Contingency / Reserves		<u>7,138</u>
	Total Resource 1110 Including Contingency / Reserves	\$	<u><u>1,427,551</u></u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 495,383	\$ 731,904	\$ 214,382	\$ 485,000
8860 Interest	3,900	3,421	22,397	20,000
8861 Fair Market Value of Investments	165	(5,582)	(7,837)	-
Total 1.0	<u>499,447</u>	<u>729,743</u>	<u>228,941</u>	<u>505,000</u>
2.0 Interfund Transfer				
8980 From Resource 1190	625,434	160,984	423,007	-
Total 2.0	<u>625,434</u>	<u>160,984</u>	<u>423,007</u>	<u>-</u>
3.0 Beginning Fund Balance July 1	394,985	1,028,956	1,086,944	922,551
Total 3.0	<u>394,985</u>	<u>1,028,956</u>	<u>1,086,944</u>	<u>922,551</u>
Total Available Funds	<u>\$ 1,519,867</u>	<u>\$ 1,919,683</u>	<u>\$ 1,738,893</u>	<u>\$ 1,427,551</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</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	95,000	95,000	95,000	95,000
7390	To Resource 3300	75,000	75,000	75,000	75,000
	Total 7300	170,000	170,000	170,000	170,000
<u>Intrafund Transfer</u>					
8999	To Resource 1000	277,311	344,139	327,742	931,813
8999	To Resource 1090	-	275,000	275,000	275,000
	Total 8999	277,311	619,139	602,742	1,206,813
	Total Expenditures	490,911	832,739	816,342	1,420,413
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	1,028,956	1,086,944	922,551	7,138
	Total 7900	1,028,956	1,086,944	922,551	7,138
	Total 7000 Series	1,198,956	1,256,944	1,092,551	177,138
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,519,867	\$ 1,919,683	\$ 1,738,893	\$ 1,427,551

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 25,966
Local Income	\$ 5,100	
Intrafund Transfer From Resource 1000	<u>580,000</u>	
Total Income		<u>585,100</u>
Total Available Funds (TAF)		<u>\$ 611,066</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 253,562
2000	Classified Salaries	78,652
3000	Employee Benefits	122,005
4000	Books and Supplies	20,800
5000	Services and Operating Expenses	80,107
6000	Capital Outlay	<u>25,120</u>
	Total Expenditures	580,246
7900	Contingency / Reserves	<u>30,820</u>
	Total Resource 1120 Including Contingency / Reserves	<u>\$ 611,066</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 State Income				
8652 STRS On Behalf	\$ -	\$ -	\$ 13,355	\$ -
8690 STRS On Behalf	-	5,966	-	-
Total 1.0	<u>-</u>	<u>5,966</u>	<u>13,355</u>	<u>-</u>
2.0 Local Income				
8860 Interest	449	277	5,123	5,100
8861 Fair Market Value of Investments	23	(9,643)	4,522	-
8890 City of Riverside	25,000	-	-	-
Total 2.0	<u>25,472</u>	<u>(9,367)</u>	<u>9,645</u>	<u>5,100</u>
3.0 Intrafund Transfer				
8999 From Resource 1000	229,500	451,000	351,000	580,000
Total 3.0	<u>229,500</u>	<u>451,000</u>	<u>351,000</u>	<u>580,000</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>3,933</u>	<u>880</u>	<u>110,256</u>	<u>25,966</u>
Total Available Funds	<u>\$ 258,905</u>	<u>\$ 448,479</u>	<u>\$ 484,257</u>	<u>\$ 611,066</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 55,572	\$ 148,224	\$ 158,400	\$ 182,363
	Total 1200	55,572	148,224	158,400	182,363
1439	Part-Time Non-Instructional	66,636	5,959	-	71,199
	Total 1400	66,636	5,959	-	71,199
	Total 1000 Series	122,208	154,183	158,400	253,562
Classified Salaries					
2119	Classified Full Time	-	4,360	56,414	63,652
	Total 2100	-	4,360	56,414	63,652
2331	Student Help Non-Instructional	-	3,165	4,885	4,000
2339	Short Term Non CL Non-Instructional	1,120	7,430	11,151	11,000
2349	Short Term Overtime Non-Instructional	-	413	-	-
2369	Substitutes	-	-	12	-
	Total 2300	1,120	11,008	16,048	15,000
	Total 2000 Series	1,120	15,368	72,462	78,652
Employee Benefits					
3130	STRS - Academic Non-Teaching	8,656	23,772	30,337	45,423
3170	STRS On Behalf - Acad Non-Teaching	-	5,966	13,355	-
	Total 3100	8,656	29,738	43,692	45,423
3220	PERS - Classified	-	979	14,066	16,982
	Total 3200	-	979	14,066	16,982
3320	OASDI - Classified	-	287	3,437	3,946
3325	Medicare - Classified	16	176	966	1,082
3335	Medicare - Academic Non-Teaching	1,743	2,164	2,294	3,677
	Total 3300	1,760	2,626	6,698	8,705
3420	H & W - Classified	-	-	12,163	12,199
3430	H & W - Academic Non-Teaching	18,087	32,614	32,553	32,553
3460	OPEB - Classified	2	31	143	157
3470	OPEB - Academic Non-Teaching	240	299	318	507
	Total 3400	18,330	32,944	45,177	45,416
3520	SUI - Classified	2	61	329	37
3530	SUI - Academic Non-Teaching	64	746	791	127
	Total 3500	66	807	1,121	164
3620	WC - Classified	18	244	1,144	1,258
3630	WC - Academic Non-Teaching	1,924	2,395	2,542	4,057
	Total 3600	1,942	2,639	3,686	5,315

**Riverside Community College District
2023-2024 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
3920	Other - Classified	-	8	92	-
3930	Other - Academic Non-Teaching	65	178	(44)	-
	Total 3900	65	186	47	-
	Total 3000 Series	30,819	69,920	114,487	122,005
<u>Books and Supplies</u>					
4230	Reference Books	-	-	4,952	3,300
	Total 4200	-	-	4,952	3,300
4555	Copying and Printing	-	4,939	3,406	4,600
4590	Office & Other Supplies	-	2,010	2,945	6,200
	Total 4500	-	6,949	6,351	10,800
4644	Repair Parts	-	208	714	1,000
	Total 4600	-	208	714	1,000
4710	Food	-	3,953	7,376	5,700
	Total 4700	-	3,953	7,376	5,700
	Total 4000 Series	-	11,110	19,393	20,800
<u>Services and Operating Expenses</u>					
5120	Lecturers	-	-	2,750	6,100
5198	Professional Services	-	-	4,700	5,400
	Total 5100	-	-	7,450	11,500
5220	Conference Expenses	-	1,500	1,754	4,500
	Total 5200	-	1,500	1,754	4,500
5310	Memberships	-	-	1,539	1,850
	Total 5300	-	-	1,539	1,850
5421	GL & Property Expenses	2,035	2,798	4,617	6,644
	Total 5400	2,035	2,798	4,617	6,644
5510	Natural Gas	792	2,101	3,276	2,500
5520	Electricity	30,620	32,714	31,793	38,000
5530	Water	1,685	1,829	2,008	1,500
	Total 5500	33,097	36,644	37,077	42,000
5630	Rents and Leases	-	641	1,186	1,241
5644	Repairs	5,126	1,751	412	5,372
5649	Computer Software Maintenance/Lic	-	-	-	1,500
	Total 5600	5,126	2,392	1,598	8,113

**Riverside Community College District
2023-2024 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5740	Advertising	-	-	500	500
	Total 5700	-	-	500	500
5890	Other Services	-	5,899	-	5,000
	Total 5800	-	5,899	-	5,000
	Total 5000 Series	40,258	49,233	54,535	80,107
<u>Capital Outlay</u>					
Buildings					
6226	Remodel	59,650	32,838	14,918	15,000
6227	Fixtures & Fixed Equipment	-	-	22,500	-
6229	Other	252	-	-	-
	Total 6200	59,902	32,838	37,418	15,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	-	5,375	4,520
6482/92	Equipment Addt'l > \$5,000	-	5,572	(4,266)	5,000
6485	Comp Equip Addt'l \$200 to \$4,999	3,718	-	489	600
	Total 6400	3,718	5,572	1,597	10,120
	Total 6000 Series	63,620	38,409	39,015	25,120
	Total Expenditures	258,025	338,223	458,291	580,246
<u>Contingency/Fund Balance</u>					
7920	Restricted	880	110,256	25,966	30,820
	Total 7900	880	110,256	25,966	30,820
	Total 7000 Series	880	110,256	25,966	30,820
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 258,905	\$ 448,479	\$ 484,257	\$ 611,066

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$	81,681
Local Income		<u>72,064</u>
Total Available Funds (TAF)	\$	<u>153,745</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	<u>90,411</u>
	Total Expenditures		90,411
7900	Contingency / Reserves		<u>63,334</u>
	Total Resource 1130 Including Contingency / Reserves	\$	<u>153,745</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8850 Rents & Leases	\$ -	\$ -	\$ 3,158	\$ 71,064
8860 Interest	-	-	-	1,000
8890 County of Riverside	-	-	1,500,000	-
Total 1.0	<u>-</u>	<u>-</u>	<u>1,503,158</u>	<u>72,064</u>
2.0 Interfund Transfer				
8980 From Resource 1190	-	-	1,500,000	-
Total 2.0	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,681</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,003,158</u>	<u>\$ 153,745</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Services and Operating Expenses</u>					
5520	Electricity	\$ -	\$ -	\$ -	\$ 24,000
5530	Water	-	-	300	2,400
5540	Telephone	-	-	-	12,000
	Total 5500	-	-	300	38,400
5630	Rents and Leases	-	-	213	4,800
	Total 5600	-	-	213	4,800
5890	Outside Services and Operating Costs	-	-	4,442	22,211
5899	Budget Augmentation Holding	-	-	-	25,000
	Total 5800	-	-	4,442	47,211
	Total 5000 Series	-	-	4,955	90,411
<u>Capital Outlay</u>					
<u>Buildings</u>					
6210	Purchase	-	-	2,898,789	-
6213	Architect's Fees	-	-	12,734	-
6219	Other Building Expenses	-	-	5,000	-
	Total 6200	-	-	2,916,522	-
	Total 6000 Series	-	-	2,916,522	-
	Total Expenditures	-	-	2,921,478	90,411
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	81,681	63,334
	Total 7900	-	-	81,681	63,334
	Total 7000 Series	-	-	81,681	63,334
Total Resource 1130					
Expenditures/Contingency/Fund Balance		\$ -	\$ -	\$ 3,003,158	\$ 153,745

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 101,117
Local Income	\$ 280,697	
Intrafund Transfer From Resource 1000	<u>100,000</u>	
Total Income		<u>380,697</u>
Total Available Income (TAF)		<u>\$ 481,814</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 156,790
3000	Employee Benefits	89,890
4000	Books and Supplies	26,700
5000	Services and Operating Expenses	<u>184,077</u>
	Total Expenditures	457,457
7900	Contingency / Reserves	<u>24,357</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 481,814</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1170 - UpSkill RCCD Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 State Income				
8690 STRS On Behalf	\$ -	\$ 577	\$ -	\$ -
Total 1.0	<u>-</u>	<u>577</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8831 ETP - Core SPP 401	7,258	96,822	(15,765)	-
8831 JBS USA SPP 420	-	18,400	-	-
8831 ETP - Core SPP 421	-	-	46,498	174,997
8831 ETP - Core SPP 427	(270)	-	(10,079)	-
8831 County of Riverside - SPP 419	10,000	-	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8860 Interest	-	12	5,764	5,700
8861 Fair Market Value of Investments	-	-	(6,604)	-
Total 2.0	<u>16,988</u>	<u>115,235</u>	<u>19,814</u>	<u>280,697</u>
3.0 Intrafund Transfer				
8999 From Resource 1000	1,302	87,250	-	100,000
Total 3.0	<u>1,302</u>	<u>87,250</u>	<u>-</u>	<u>100,000</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>-</u>	<u>93,175</u>	<u>101,117</u>
Total Available Funds	<u>\$ 18,290</u>	<u>\$ 203,061</u>	<u>\$ 112,989</u>	<u>\$ 481,814</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1170 - UpSkill RCCD Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Academic Salaries</u>					
1490	Academic Special Project	\$ 5,058	\$ -	\$ -	\$ -
	Total 1400	5,058	-	-	-
	Total 1000 Series	5,058	-	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	3,240	-	-	152,667
2119	Full Time Regular	-	-	1,450	4,123
	Total 2100	3,240	-	1,450	156,790
	Total 2000 Series	3,240	-	1,450	156,790
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	837	(13)	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	577	-	-
	Total 3100	837	564	-	-
3220	PERS - Classified	675	-	368	41,832
	Total 3200	675	-	368	41,832
3320	OASDI - Classified	204	-	90	9,721
3325	Medicare - Classified	48	-	21	2,273
3335	Medicare - Academic Non-Teaching	73	-	-	-
	Total 3300	325	-	111	11,994
3420	H&W - Classified	272	-	327	33,163
3460	OPEB - Classified	7	-	3	314
3470	OPEB - Academic Non-Teaching	10	-	-	-
	Total 3400	288	-	330	33,477
3520	SUI - Classified	2	-	7	78
3530	SUI - Academic Non-Teaching	14	-	-	-
	Total 3500	16	-	7	78
3620	WC - Classified	53	-	23	2,509
3630	WC - Academic Non-Teaching	81	-	-	-
	Total 3600	134	-	23	2,509

**Riverside Community College District
2023-2024 Final Budget
Resource 1170 - UpSkill RCCD Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
3920	Other - Classified	(6)	-	-	-
	Total 3900	(6)	-	-	-
	Total 3000 Series	2,269	564	839	89,890
<u>Books and Supplies</u>					
4555	Copying and Printing	-	-	-	500
4590	Office & Other Supplies	-	-	-	1,200
4599	Cont Ed Instr Suppl	-	-	-	25,000
	Total 4500	-	-	-	26,700
	Total 4000 Series	-	-	-	26,700
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	-	130
	Total 5000	-	-	-	130
5197	Grant/Contract Sub Agreement	-	76,194	576	76,711
5198	Professional Services	-	15,000	7,740	15,000
	Total 5100	-	91,194	8,316	91,711
5210	Mileage	-	-	-	400
5211	Meeting Expense	-	-	-	200
5220	Conference Expenses	-	-	-	1,200
	Total 5200	-	-	-	1,800
5310	Memberships	-	-	-	1,000
	Total 5300	-	-	-	1,000
5421	GL & Property Expenses	137	-	29	3,136
	Total 5400	137	-	29	3,136
5541	Cellular Telephone	937	1,238	1,238	5,000
	Total 5500	937	1,238	1,238	5,000
5649	Computer Software Maintenance/Lic	-	-	-	5,500
	Total 5600	-	-	-	5,500
5740	Advertising	-	-	-	800
	Total 5700	-	-	-	800
5890	Outside Services and Operating Costs	6,550	16,500	-	75,000
	Total 5800	6,550	16,500	-	75,000
	Total 5000 Series	7,624	108,932	9,583	184,077
<u>Capital Outlay</u>					
6481	Equipment Addt'l \$200 to \$4,999	99	390	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1170 - UpSkill RCCD Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
	Total 6400	<u>99</u>	<u>390</u>	-	-
	Total 6000 Series	<u>99</u>	<u>390</u>	-	-
	Total Expenditures	<u>18,290</u>	<u>109,886</u>	<u>11,872</u>	<u>457,457</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	-	93,175	101,117	24,357
	Total 7900	-	<u>93,175</u>	<u>101,117</u>	<u>24,357</u>
	Total 7000 Series	-	<u>93,175</u>	<u>101,117</u>	<u>24,357</u>
Total Resource 1170 Expenditures/Contingency/Fund Balance		<u>\$ 18,290</u>	<u>\$ 203,061</u>	<u>\$ 112,989</u>	<u>\$ 481,814</u>

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 10,751,330
Local Income	<u>4,913,000</u>
Total Available Income (TAF)	<u>\$ 15,664,330</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 15,000
3000	Employee Benefits	1,426
5000	Services and Operating Expenses	3,011,002
6000	Capital Outlay	7,939,515
7000	Debt Service	<u>1,265,063</u>
	Total Expenditures	12,232,006
7900	Contingency / Reserves	<u>3,432,324</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 15,664,330</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8860 Interest	\$ 69,506	\$ 54,914	\$ 405,739	\$ 401,000
8861 Fair Market Value of Investments	3,295	(1,084,970)	702,724	-
8890 Redevelopment Agency Pass-Thru	3,368,793	3,677,260	4,649,580	4,512,000
Total 1.0	<u>3,441,594</u>	<u>2,647,205</u>	<u>5,758,043</u>	<u>4,913,000</u>
2.0 Beginning Fund Balance July 1				
	8,940,819	8,024,397	5,295,375	10,751,330
Total 2.0	<u>8,940,819</u>	<u>8,024,397</u>	<u>5,295,375</u>	<u>10,751,330</u>
Total Available Funds	<u>\$ 12,382,413</u>	<u>\$ 10,671,602</u>	<u>\$ 11,053,417</u>	<u>\$ 15,664,330</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2349	Classified Overtime	\$ -	\$ -	\$ 10,018	\$ 15,000
	Total 2300	-	-	10,018	15,000
	Total 2000 Series	-	-	10,018	15,000
<u>Employee Benefits</u>					
3320	OASDI - Classified	-	-	621	930
3325	Medicare - Classified	-	-	145	218
	Total 3300	-	-	766	1,148
3460	OPEB Classified	-	-	20	30
	Total 3400	-	-	20	30
3520	SUI - Classified	-	-	34	8
	Total 3500	-	-	34	8
3620	WC - Classified	-	-	155	240
	Total 3600	-	-	155	240
	Total 3000 Series	-	-	975	1,426
<u>Services and Operating Expenses</u>					
5110	Consultants	192,488	515,553	(26,099)	387,623
5198	Professional Services	220,747	394,735	205,881	457,045
	Total 5100	413,234	910,288	179,782	844,668
5220	Conferences	-	-	450	-
	Total 5200	-	-	450	-
5421	GL and Property Expense	-	-	200	300
	Total 5400	-	-	200	300
5540	Telephone	166,373	195,562	330,663	351,496
5541	Cellular Telephone	214	-	-	-
	Total 5500	166,587	195,562	330,663	351,496
5630	Rents and Leases	9,687	9,762	-	-
5644	Repairs	-	107,130	-	2,975
5649	Computer Software Maintenance/Lic	1,682	(1,682)	-	61,563
	Total 5600	11,369	115,210	-	64,538
5730	Legal	-	54,417	(54,417)	-
5740	Advertising	587	1,982	(1,982)	-
	Total 5700	587	56,399	(56,399)	-
5810	Appraisals	-	6,700	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5899	Budget Augmentation Holding	-	-	-	1,750,000
	Total 5800	-	6,700	-	1,750,000
	Total 5000 Series	591,777	1,284,159	454,696	3,011,002
<u>Capital Outlay</u>					
Buildings					
6121	Advertising & Legal	-	-	(295)	-
6123	Architect's Fee	-	-	245,040	-
6127	Fixtures & Fixed Equipment	-	5,187	67,260	-
6129	Other	-	-	34,455	60,490
	Total 6100	-	5,187	346,460	60,490
6229	Other	-	17,750	-	526,376
	Total 6200	-	17,750	-	526,376
Equipment					
6481	Equipment Add'l \$200 to \$4,999	240,016	-	-	3,004,411
6482	Equipment Add'l > \$5,000	251,727	67,311	226,310	-
6485	Comp Equip Add'l \$200 to \$4,999	-	(9,421)	-	-
6486	Comp Equip Add'l > \$5,000	3,274,496	4,011,241	(1,161,573)	4,348,238
	Total 6400	3,766,239	4,069,131	(935,263)	7,352,649
	Total 6000 Series	3,766,239	4,092,068	(588,803)	7,939,515
<u>Debt Service</u>					
7100	Debt Service	-	-	425,202	1,265,063
	Total 7100	-	-	425,202	1,265,063
	Total 7000 Series	-	-	425,202	1,265,063
	Total Expenditures	4,358,016	5,376,227	302,087	12,232,006
<u>Contingency/Fund Balance</u>					
7920	Restricted	8,024,397	5,295,375	10,751,330	3,432,324
	Total 7900	8,024,397	5,295,375	10,751,330	3,432,324
	Total 7000 Series	8,024,397	5,295,375	10,751,330	3,432,324
Total Resource 1180					
Expenditures/Contingency/Fund Balance		\$ 12,382,413	\$ 10,671,602	\$ 11,053,417	\$ 15,664,330

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ -
Federal Income	\$ 29,551,521	
State Income	170,697,959	
Local Income	2,854,781	
Intrafund Transfers	<u>2,454,573</u>	
Total Income		<u>205,558,834</u>
Total Available Funds (TAF)		<u>\$ 205,558,834</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 15,616,481
2000	Classified Salaries	33,256,573
3000	Employee Benefits	18,289,729
4000	Books and Supplies	13,295,698
5000	Services and Operating Expenses	88,335,498
6000	Capital Outlay	23,989,474
7500	Scholarships	2,144,097
7600	Student Grants / Bus Passes	<u>10,631,284</u>
	Total Expenditures	205,558,834
7900	Contingency / Reserves	<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	<u>\$ 205,558,834</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Income**

<u>Account Description</u>		<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Federal Income					
8190	18 S-STEM Accelerating Chemistry Engagement & Success SPP 018	\$ 9,281	\$ 92,430	\$ 176,901	\$ 584,503
8120	28 Upward Bound TRIO - Patriot HS SPP 028	-	-	256,411	268,889
8120	29 Upward Bound TRIO - Jurupa Valley/Rubidoux SPP 029	-	-	259,780	291,785
8190	39 Bridges to Baccalaureate - UCR SPP 039	-	-	22,005	57,995
8120	41 Upward Bound TRIO - Patriot HS SPP 041	324,566	335,924	78,415	-
8120	42 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	292,829	368,306	108,527	-
8190	52 GLS Campus Suicide Prevention Grant SPP 052	97,678	79,839	35,974	102,000
8190	57 Manufacturing Workforce SPP 057	-	39,909	-	-
8120	64 Student Support Services Project SPP 064	45,376	-	-	-
8120	65 Disabled Student Support Services Program SPP 065	54,322	-	-	-
8120	66 Veterans Student Support Services Project SPP 066	54,903	-	-	-
8190	68 DOL Nursing Expansion Program SPP 068	-	-	-	80,000
8120	70 Student Support Services Program SPP 070	195,822	267,449	225,598	369,159
8120	72 Disabled Student Support Services Program SPP 072	201,713	246,385	269,618	340,312
8120	73 Veterans Student Support Services Program SPP 073	188,191	276,026	221,181	372,630
8120	78 Norco Disabled Student Support Services Program SPP 078	192,761	301,845	241,459	321,963
8190	84 SoCal Cyber Cup SPP 084	4,916	-	-	-
8190	88 Manufacturing Workforce 21/22 SPP 088	-	52,188	27,786	-
8120	90 Norco Student Support Services Program SPP 090	212,441	260,236	247,221	391,526
8120	91 Norco Student Support Services STEM Program SPP 091	160,542	315,402	211,460	370,624
8190	97 Solano CC- Cascade SPP 097	27,451	-	-	-
8190	98 Foster and Kinship Care SPP 098	40,720	36,720	29,472	30,930
8120	103 Here to Career SPP 103	34,012	35,376	6,982	-
8120	108 Pathways To Success: Creating Opportunities In The Arts & Humanities SPP 108	-	-	8,321	30,626
8120	117 Upward Bound Math and Science - Vista Del Lago SPP 117	-	-	214,564	392,542
8120	119 Title V - HIS - BCTC - Corrections Scenario SPP 119	274,273	-	-	-
8190	123 HEERF III American Rescue Plan - MSI SPP 123	-	81,686	3,074,079	828,287
8190	130 COVID-19 Response Block Grant SPP 130	1,465,004	-	-	-
8190	131 SSS TRIO - Moreno Valley 15/20 SPP 131	22,711	-	-	-
8120	132 Title V - Accelerating Pathways SPP 132	105,864	-	-	-
8120	135 Upward Bound Corona HS SPP 135	270,304	306,207	109,023	-
8190	136 Solano Community College - CADENCE SPP 136	4,000	6,415	-	-
8190	137 Virginia Tech S-Stem Research Accelerator SPP 137	-	-	-	15,000
8190	142 Data Science Career Pathways in the Inland Empire SPP 142	-	20,062	54,968	149,970
8120	144 Upward Bound Veterans SPP 144	-	-	32,760	542,314
8190	145 Procurement Assistance SPP 145	170,913	198,489	149,359	473,618
8190	147 Procurement Assistance SPP 147	177,378	179,868	168,237	365,098
8120	148 Talent Search Program Mo Val 21/26 SPP 148	-	180,721	298,004	364,494
8120	152 SSS Trio- Moreno Valley 20/25 SPP 152	146,135	234,667	207,781	469,445
8120	169 Upward Bound - MVC - Valley View HS 22/27 SPP 169	-	-	215,645	391,461
8120	173 Title III STEM - 21/26 SPP 173	-	114,354	1,583,456	3,319,355
8190	175 Norco College Apprenticeship Program SPP 175	288,537	210,484	-	-
8190	179 HEERF III American Rescue Plan SPP 179	-	14,662,647	20,831,831	1,089,191
8190	183 Workability Grant SPP 183	233,991	290,060	287,973	-
8120	188 Upward Bound - Centennial H.S. 17/22 SPP 188	330,005	387,669	129,782	-
8120	203 Center of Excellence for Veteran Student Success SPP 203	3,537	92,261	401,261	852,798
8190	205 Inland Empire Technical Trade Center SPP 205	-	-	402,811	1,097,189
8190	208 NSF S-STEM SPP 208	-	38,893	108,895	546,954
8190	215 Closing STEM Student Academic Performance Equity Gaps SPP 215	-	39,643	242,975	717,350
8190	217 Substance Abuse and Mental Health Services (SAMSHA) SPP 217	-	-	-	102,000
8190	219 Apprenticeship Building America SPP 219	-	-	131,892	4,565,745
8190	223 Cares ACT SPP 223	8,404,200	-	-	-
8190	224 CARES ACT- MSI/ HIS SPP 224	1,168,178	-	-	-
8120	225 STEM Engineering Pathways SPP 225	798,654	424,095	132,857	-
8190	234 Consortium for Early Learning Services SPP 234	5,000	-	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Income**

<u>Account Description</u>		<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
8190	237	14,658	-	-	-
8190	239	74,631	25,891	-	-
8190	240	10,000	-	-	-
8120	243	263,773	318,965	62,251	-
8190	250	96,223	248,940	-	-
8170	252	-	126,086	252,172	252,172
8120	253	-	30,097	240,546	1,528,609
8190	257	-	-	4,111	30,889
8190	260	18,242,374	15,037,213	195,956	-
8190	261	1,434,822	775,447	131,731	-
8190	271	744,973	566,580	371,672	177,200
8120	272	281,176	289,380	(4,241)	-
8120	273	292,354	333,310	68,593	-
8120	276	453,567	543,115	453,804	920,479
8120	284	-	97,063	202,971	636,770
8120	285	-	-	288,687	458,485
8120	286	-	-	195,793	399,407
8190	290	-	-	-	172,358
8120	297	76,095	-	-	-
8190	298	-	67,806	171,083	161,111
8150	300	11,436	31,860	100,327	126,563
8150	301	-	24,082	13,286	-
8150	302	-	10,109	11,217	-
8150	303	2,411	22,676	41,436	-
8150	304	447,590	756,372	972,430	1,139,063
8150	305	10,516	17,900	35,872	-
8150	306	-	932	-	-
8150	307	2,008	2,088	2,969	-
8120	315	28,999	163,214	127,887	19,936
8190	317	-	-	-	950,000
8190	320	207	12,221	-	-
8190	322	29,824	58,996	143,409	67,745
8190	328	371,585	299,638	81,559	18,737
8190	329	-	5,264	114,144	80,570
8120	332	-	-	-	600,000
8120	339	74,975	-	-	-
8120	342	235,503	73,801	-	-
8140	366	219,979	223,051	216,191	195,089
8170	370	1,341,500	1,515,802	1,676,215	1,383,219
8170	377	219,996	98,841	-	-
8190	386	-	1,153	-	1,650
8120	392	1,346,475	775,566	-	-
8120	393	-	-	-	180,000
8190	396	-	-	10,519	104,339
8190	553	-	1,045,512	358,561	-
8160	730	2,217	15,394	2,823	51,377
Total 1.0		42,336,072	43,790,619	37,749,236	29,551,521
2.0 State Income					
8652	0	798,731	873,021	882,474	-
8659	1	-	-	29,606	48,394
8629	8	-	-	12,531,925	15,430,295
8627	13	48,728	-	-	-
8659	20	30,120	1,381,310	-	-
8659	24	5,296	-	-	-
8659	26	1,325,715	-	-	-
8659	27	-	293,251	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Income**

<u>Account Description</u>		<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
8629	32 Veterans Resource Center SPP 032	213,845	273,481	278,028	660,885
8659	35 Hunger Free Campus SPP 035	60,965	65,754	69,784	5,201
8629	37 Systemwide Technology and Data Security SPP 037	-	-	-	543,000
8659	38 Asian American, Native Hawaiian and Pacific Island SPP 038	-	-	-	150,697
8659	44 Retention & Enrollment Outreach SPP 044	-	689,450	853,270	4,436,365
8629	45 Nextup (CAFYES) SPP 045	1,624,007	1,894,510	1,709,113	1,772,811
8659	46 Culturally Competent Faculty PD SPP 046	-	-	-	151,305
8659	48 Seamless Transfer of Ethnic Studies SPP 048	-	-	-	146,085
8629	49 Homeless and Housing Insecure Pilot Program SPP 049	109,698	138,740	330,223	3,141,216
8659	50 Veterans Program SPP 050	-	19,620	118,946	-
8629	51 California College Promise (AB 19) SPP 051	1,767,444	1,535,410	1,658,771	2,818,215
8659	53 Campus Safety and Sexual Assault SPP 053	28,683	8,218	(211)	4,270
8659	56 Enrollment Growth for ADN-RN 20/21 SPP 056	379,725	-	379,581	144
8627	58 Nursing Assistant Training Program SPP 058	-	-	-	1,319,482
8659	59 Enrollment Growth for ADN-RN 21/22 SPP 059	120,287	379,725	-	322,767
8622	60 EOPS SPP 060	2,170,549	2,422,782	3,194,463	4,947,108
8629	61 CARE SPP 061	352,542	342,766	500,072	956,565
8659	62 Culturally Responsive Pedagogy & Practices SPP 062	-	-	-	299,929
8629	67 SFAA - Capacity SPP 067	1,073,933	1,046,498	1,385,386	1,538,947
8629	69 SFAA - Base SPP 069	421,681	476,647	430,728	388,154
8629	71 Library Services Platform SPP 071	-	-	28,772	5,122
8659	74 Guided Pathways SPP 074	582,221	702,995	405,471	272,014
8629	75 Instr/Library Equip Block Grant SPP 075	75,655	748,404	789,015	3,467,059
8659	77 EEO Best Practices SPP 077	-	-	3,200	205,133
8659	80 Student Success and Support Program SPP 080	5,495,197	6,246,979	-	-
8659	81 Student Equity SPP 081	3,897,531	4,100,088	-	-
8659	82 Equitable Placement Support and Completion SPP 082	-	-	-	825,513
8659	85 Staff Development - Classified SPP 085	-	-	-	119,725
8659	86 Staff Development Academic SPP 086	268	-	-	153
8627	92 NABTU Certified MC3 Apprenticeship Readiness SPP 092	-	-	623	182,526
8659	93 CalFresh Outreach SPP 093	-	50,679	5,983	9,767
8659	94 Military Articulation Platform Summit and Funding (MAPS) SPP 094	-	-	376,284	1,623,716
8659	98 Foster & Kinship Care Educ SPP 098	66,257	62,903	59,631	63,040
8659	102 Foster Parent Pre-Training SPP 102	163,801	6,126	-	-
8659	104 Zero Textbook Cost Program SPP 104	-	-	33,007	566,993
8659	105 K12 PC and K14 TAP Fund Return 18-19 SPP 105	-	-	36,708	137,104
8659	110 MESA- Mathematics, Engineering, And Science Achievement Program SPP 110	-	-	15,206	2,317,106
8629	114 Basic Needs Centers SPP 114	-	35,060	823,917	2,354,265
8659	115 K-12 SWP One-Time Funds SPP 115	6,331	-	-	-
8659	116 K-12 Strong Workforce Program SPP 116	114,294	3,964,372	-	-
8659	118 Middle College High School - Norco SPP 118	40,719	-	-	-
8659	121 Middle College HS (Norco) SPP 121	-	76,897	144,426	93,677
8659	122 K-12 Strong Workforce Program 19/20 SPP 122	12,920,821	84,818	4,731,795	31,759
8659	128 K12 PC and K14 TAP Fund Return 19-20 SPP 128	-	-	-	264,879
8627	129 Whale Tail SPP 129	-	-	1,274	46,796
8627	139 GO-BIZ 19/20 Grant SPP 139	59,818	134,039	-	-
8659	140 Student Food & Housing Support (Basic Needs) SPP 140	-	127,426	887,496	888,948
8629	141 Financial Aid Technology SPP 141	195,816	83,526	108,549	206,428
8659	143 Guided Pathways 22/26 SPP 143	-	-	10,213	1,444,350
8659	149 K-12 Strong Workforce Program FY 20/21 SPP 149	12,130,882	505,222	112,425	5,480,381
8629	150 Mental Health Support SPP 150	61,721	304,303	903,590	1,267,976
8659	153 K-12 Strong Workforce Program - FY 21/22 SPP 153	-	10,259,344	-	7,969,566
8629	155 Dreamer Resource Liaison Support SPP 155	43,268	81,485	115,565	829,051
8659	159 COVID-19 Response Block Grant SPP 159	-	1,798,311	-	-
8627	166 Innovation in Higher Ed. Planning SPP 166	304,151	198,714	264,956	453,087
8627	167 California Space Grant Consortium SPP 167	1,389	8,801	-	-

**Riverside Community College District
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<u>Account Description</u>		<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
8629	170 Faculty/Staff Diversity SPP 170	19,557	1,500	71,241	361,177
8659	171 CAI- Short Order Cook Apprenticeship SPP 171	5,158	12,018	2,630	80,194
8659	174 California Apprenticeship Initiative SPP 174	162,412	-	-	-
8621	180 DSP&S SPP 180	3,218,665	3,987,002	4,610,940	4,909,129
8627	181 High Road Training Partnership (H RTP) 23/24 SPP 181	-	-	-	1,177,913
8629	182 Concurrent Enrollment Program SPP 182	-	81,764	-	-
8659	184 College and Career Access Pathways SPP 184	-	84	-	84,607
8627	186 Veteran's Resource Center 19/20 SPP 186	408,193	571,285	(17,146)	37,668
8627	187 Workforce Development Program 19/20 SPP 187	-	-	500,000	500,000
8659	189 CFIS Reentry Program SPP 189	31,957	-	-	-
8627	190 Veteran's Resource Center SPP 190	1,395,468	126,347	-	-
8627	191 Early Childhood Education Center SPP 191	-	11,487	166,258	4,821,967
8627	192 New Workforce Development Center SPP 192	-	-	1,000,000	1,000,000
8659	193 Veterans Resource Center - Vision for Success SPP 193	26,521	-	-	-
8627	194 Military Articulation Platform Summit and Funding (MAPS) SPP 194	-	776,929	1,223,071	-
8627	195 Norco College Industry and Inclusion SPP 195	-	-	6,316	1,684
8627	196 Learning-Aligned Employment Program - Program Account SPP 196	-	-	-	8,807,948
8627	197 Learning-Aligned Employment Program - On Campus SPP 197	-	-	35,366	-
8627	204 California Youth Leadership Corps SPP 204	-	76,358	123,067	-
8659	206 K14 Pathways Technical Assistance Provider 20/21 SPP 206	-	689,904	671,436	33,660
8659	207 Workforce Accelerator Fund SPP 207	75,908	-	-	-
8659	210 K-12 Strong Workforce Program - Fy 22/23 SPP 210	-	-	4,068,453	20,541,003
8627	211 California Space Grant Consortium- Fund B - SPP 211	-	5,493	-	-
8627	212 Clean Mobility Voucher Pilot Program SPP 212	-	46,777	-	-
8659	213 Rising Scholars Network SPP 213	-	-	85,297	987,703
8659	216 CAI-CHABOT Las Positas-Robert Half Cybersecurity SPP 216	-	-	-	114,283
8659	218 LGBTQ+ SPP 218	-	1,959	43,851	209,656
8659	220 Regional Equity & Recovery Partnerships SPP 220	-	-	-	119,385
8659	226 Invention and Inclusive Innovation (i3) Initiative SPP 226	-	-	239,437	-
8627	227 California Space Grant Consortium- Fund D SPP 227	-	-	889	8,611
8659	229 Foothill De Anza CCD CVC-OEI SPP 229	-	-	-	4,941
8627	234 Consortium for Early Learning Services SPP 234	5,000	-	-	-
8629	235 Student Health and Wellness SPP 235	1,500	-	-	-
8659	236 Mental Health Services SPP 236	103,151	-	-	-
8659	238 Adult Learner Focused SEM SPP 238	-	-	7,722	-
8627	241 Active Minds Campaign SPP 241	500	-	-	-
8659	242 California Low Cost Insurance Program SPP 242	-	-	1,500	-
8627	244 High Road Training Partnership SPP 244	-	-	-	1,027,407
8627	247 EEIC TSNE Uplift Project SPP 247	-	55,377	23,785	73,131
8627	249 Umoja Community Education Foundation SPP 249	20,705	34,132	11,671	2,613
8659	251 Innovation and Effectiveness Grant SPP 251	285,350	276,648	236,343	1,212
8659	252 Regional Collaboration and Coordination SPP 252	-	315,369	686,426	1,939,011
8627	255 Song Brown Registered Nursing - 18/20 SPP 255	-	-	105,131	294,869
8659	259 Song Brown RN Special Programs 19/20 SPP 259	68,999	-	-	-
8659	262 Song Brown RN Special Project 18/20 SPP 262	40,751	-	-	-
8627	264 Song Brown Capitation 23/25 SPP 264	-	-	-	150,000
8627	265 Song Brown Registered Nursing 17/19 SPP 265	-	80,000	80,000	-
8659	266 Song Brown RN Special Programs 20/22 SPP 266	30,000	30,000	-	-
8627	267 College Fellows - State Funding SPP 267	-	-	16,500	193,500
8659	268 Covid-19 Recovery Block Grant SPP 268	-	-	1,048,282	16,579,120
8627	270 College Fellows SPP 270	-	-	605,372	1,076,066
8659	279 CCAAP STEM Pathways Academy SPP 279	122,444	122,696	262,246	404,061
8659	280 Certified Nursing Assistant Expansion SPP 280	-	-	-	-
8629	281 Concurrent Enrollment Prog Implementation SPP 281	230,243	-	-	-
8659	287 California Apprenticeship Initiative - FY 22/23 SPP 287	-	-	-	120,000
8659	292 K12 PC and K14 TAP 22/23 SPP 292	-	-	-	1,395,000

**Riverside Community College District
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8659	294 Strong Workforce Program Local 22/23 SPP 294	-	-	195,565	4,790,600
8659	295 Strong Workforce Program Regional 22/23 SPP 295	-	-	280,765	12,751,898
8659	313 K14 Pathways Technical Assistance Provider SPP 313	123,397	-	-	-
8627	314 Cell - Learning Lab SPP 314	67,395	62,126	28,607	-
8627	321 UCR Health Professions Pathway Program SPP 321	-	-	-	20,000
8659	327 California Apprenticeship Initiative - Rural SPP 327	191,729	135,701	113,545	-
8659	330 K14 Pathways Technical Assistance Provider 21/22 SPP 330	-	-	711,880	683,120
8627	341 California Space Grant Consortium Fund C SPP 341	-	313	5,970	-
8659	344 Strong Workforce Program Local 20/21 SPP 344	21,441	3,252,900	297,392	-
8659	345 Strong Workforce Program Regional 20/21 SPP 345	553,288	6,353,069	1,655,320	250,348
8659	346 Strong Workforce Program Local 17/18 SPP 346	75,888	204,531	-	-
8659	347 Strong Workforce Program Regional 17/18 SPP 347	2,137,911	328,447	-	-
8659	348 Strong Workforce Program Local 18/19 SPP 348	2,322,345	117,455	-	-
8659	349 Strong Workforce Program Regional 18/19 SPP 349	4,205,695	2,455,157	-	-
8659	350 Strong Workforce Program Local 19/20 SPP 350	1,021,465	2,364,505	108,112	-
8659	351 Strong Workforce Program Regional 19/20 SPP 351	2,522,665	4,955,742	93,566	80,025
8659	353 California Apprenticeship Initiative FY 21/22 SPP 353	-	-	373,880	1,051,118
8659	357 K14 Pathways Technical Assistance Provider 20/21 SPP 357	91,834	88,166	-	-
8627	358 Pathways to Computing SPP 358	-	1,789	(2)	-
8626	367 CalWORKs SPP 367	1,178,534	1,328,098	1,389,936	1,535,918
8659	374 CTE Data Unlocked Initiative SPP 374	-	50,000	-	-
8659	375 Online CTE Pathways Grant SPP 375	5,802	-	-	-
8659	380 Strong Workforce Program Local 21/22 SPP 380	-	240,227	3,715,644	254,440
8659	381 Strong Workforce Program Regional 21/22 SPP 381	-	244,702	5,020,598	5,214,855
8629	382 AB 86 Adult Education Block Grant SPP 382	116,417	423,999	-	666,692
8659	387 AB 86 Adult Education Block Grant SPP 387	20,985	187,680	374,623	-
8629	388 AB 86 Adult Education Block Grant SPP 388	511,270	-	448,875	167,176
8659	389 Faculty Entrepreneurship Champion SPP 389	-	1,684	-	-
8681	735 Lottery SPP 735	1,290,243	2,079,922	2,046,801	5,966,281
Total 2.0		69,402,877	73,601,015	66,987,429	170,697,959

3.0 Local Income

8890	33 Foster Youth Dual Enrollment Project SPP 033	2,495	50,499	51,814	50,192
8890	34 Hunger Free Campus Supplemental SPP 034	6,854	-	-	-
8820	63 Learning Lab SPP 063	-	-	-	100,000
8820	79 Guided Pathways - SEIG SPP 079	5,000	-	6,000	-
8820	83 Non-Traditional Employment for Women SPP 083	-	-	-	1,611
8820	101 Albertsons Veterans Services SPP 101	7,026	-	-	-
8820	106 National Assoc of College & University Business Officers SPP 106	-	-	1,315	28,685
8820	107 Irvine Foundation Apprenticeship SPP 107	354,739	851,257	214,574	-
8820	111 Trustee Fellowship Award SPP 111	-	-	-	65,750
8820	113 FAFSA Challenge Award SPP 113	-	-	500	-
8890	124 Middle College High School Val Verde USD SPP 124	76,384	150,401	79,959	103,455
8890	125 Middle College High School SPP 125	87,463	111,745	97,082	108,841
8890	126 Nuvview Union School District ECHS SPP 126	137,490	142,833	161,216	158,461
8890	134 CACT Seminars SPP 134	-	-	-	16,443
8890	146 PAC Income Account - SPP 146	-	-	-	4,000
8820	151 CA Wellness Foundation - Rising Scholars SPP 151	-	15,990	85,433	183,577
8820	158 Equity Transfer Initiative SPP 158	-	3,284	24,716	-
8820	160 The California Wellness Foundation SPP 160	98,784	-	-	-
8820	161 Foster Youth Support Services SPP 161	65,581	72,333	59,754	98,617
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	-	-	496	437
8820	163 Oasis Hub Innovation Ecosystem SPP 163	-	-	24,610	135,390
8820	177 Growing Inland Achievement- COVID 19 Emergency Relief SPP 177	10,040	-	-	-
8820	178 Student Centered College Completion SPP 178	117,284	-	-	-
8820	182 Concurrent Enrollment Program SPP 182	-	-	92,570	-

**Riverside Community College District
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8820	185 California Youth Leadership Corps - MOU SPP 185	-	3,451	95,135	1,414
8820	214 Journalism California Humanities MOU SPP 214	8,130	12,447	11,980	5,573
8820	228 Reach Grant SPP 228	-	-	-	50,000
8820	231 Third Sector Capital Design Group SPP 231	-	25,000	-	-
8820	232 California College Pathways Fund Grant SPP 232	39,372	10,628	42,361	7,639
8820	238 Adult Lerner Focused Sem Grant SPP 238	-	-	843	51,435
8820	242 California Low Cost Insurance Program SPP 242	-	-	-	2,000
8890	245 Intelcom Intelligent Telecommunications SPP 245	-	-	-	684,181
8820	247 EEIC TSNE Uplift Project SPP 247	-	-	32,707	-
8820	248 Lumina Foundation SPP 248	-	-	37,500	12,500
8820	263 Rockefeller Philanthropy Advisors Fiscal Resilience SPP 263	-	285,000	-	-
8820	275 Partnership to Advance Youth Apprenticeship SPP 275	-	50,000	-	-
8820	277 Uplift CA Subgrant SPP 277	-	-	3,500	-
8820	296 National Assoc for CC Entrepreneurship SPP 296	-	-	-	5,000
8820	316 Launch Flex Fund SPP 316	-	-	36,438	11,062
8820	331 Foster Youth Advocacy Program SPP 331	-	145	-	-
8890	364 Gateway to College Charter School SPP 364	(2,603)	8,676	42,044	300,000
8820	365 James Irvine Foundation - Apprenticeship SPP 365	583,096	-	-	-
8820	368 CA Earned Income Tax Credit and Young Child Tax Credit SPP 368	1,161	1,200	511	4,628
8820	384 Leadership Academy Program SPP 384	-	4,250	-	-
8890	390 Riverside Cnty Board of Suprvrs Book Pgm SPP 390	5,507	-	-	-
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	104,653	87,443	51,484	663,890
Total 3.0		<u>1,708,458</u>	<u>1,886,579</u>	<u>1,254,543</u>	<u>2,854,781</u>
4.0 Interfund Transfer					
8980	553 COVID-19 Recovery Costs - FEMA SPP 553	-	-	58,930	-
Total 4.0		<u>-</u>	<u>-</u>	<u>58,930</u>	<u>-</u>
5.0 Intrafund Transfers In (Out)					
From (To) Resource 1000:					
8999	180 DSP&S Match/Over SPP 180	981,304	521,665	436,187	1,147,157
8999	300 Fed Work Study SPP 300	3,803	10,495	33,355	42,081
8999	301 FWS Off Campus 100% Amer Reads SPP 301	-	367	202	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	-	154	171	-
8999	303 FWS Off Campus Literacy SPP 303	37	346	631	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	148,688	251,580	323,250	378,737
8999	305 FWS On Campus CalWORKs (25%) SPP 305	160	273	547	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	-	14	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	31	32	45	-
8999	554 College Promise Program SPP 554	163,957	359,692	22,988	881,756
8999	730 Veterans Education SPP 730	2,539	4,842	4,842	4,842
Total 5.0		<u>1,300,517</u>	<u>1,149,460</u>	<u>822,218</u>	<u>2,454,573</u>
Total Available Funds		<u>\$ 114,747,923</u>	<u>\$ 120,427,673</u>	<u>\$ 106,872,357</u>	<u>\$ 205,558,834</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 94,814	\$ 77,381	\$ 93,483	\$ 93,303
	Total 1100	94,814	77,381	93,483	93,303
1218	Regular Full Time Administrator	1,328,708	1,367,694	1,681,135	2,400,736
1219	Counselors/Librarians/Release Time	3,751,858	4,534,236	4,600,730	7,801,447
	Total 1200	5,080,566	5,901,930	6,281,865	10,202,183
1330	Part-Time Teaching Fall	-	-	-	25,204
1332	Part-Time Teaching Winter	-	2,856	-	-
1333	Part-Time Teaching Spring	-	-	41,287	-
1335	Regular - Overload Fall	14,131	-	-	-
1336	Regular - Overload Summer (Even years)	851	894	-	-
1338	Regular - Overload Spring	18,060	-	-	-
1360	Other - Substitute Teaching	-	5,804	-	-
1370	Instructional Stipends	-	67,381	-	-
1371	Large Lecture Stipends	-	500	-	-
	Total 1300	33,042	77,434	41,287	25,204
1439	Part-Time Non-Instructional	3,083,186	4,063,581	5,084,956	3,073,777
1490	Special Assignments	701,800	913,780	810,995	2,222,014
	Total 1400	3,784,986	4,977,360	5,899,171	5,295,791
	Total 1000 Series	8,993,407	11,034,105	12,315,806	15,616,481
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	94,858	171,996	608,772	792,290
2118	Full-Time Administrator	2,591,809	2,833,326	2,948,758	4,499,692
2119	Full-Time - Regular / Confidential	9,124,700	9,391,014	10,030,366	13,261,173
2129	Permanent Part-Time	909,240	1,014,237	967,734	1,121,519
	Total 2100	12,720,606	13,410,573	14,555,629	19,674,674
2210	Full-Time Instructional Aides	485,902	487,621	525,555	714,656
2220	Part-Time Instructional Aides	90,968	154,392	76,869	42,657
	Total 2200	576,870	642,012	602,424	757,313
2331	Student Help Non-Instructional	1,262,818	2,239,763	2,931,609	11,295,204
2339	Classified Hourly	515,214	677,338	799,535	954,093
2349	Overtime	155,161	259,160	213,379	70,302
2369	Substitutes	7,234	97,337	114,040	48,436
	Total 2300	1,940,426	3,273,599	4,058,563	12,368,035
2430	Student Instructional	70,630	50,700	73,408	29,420
2440	Overtime - Instructional Aides	20,488	10,314	12,539	45,590
2449	Part-Time Hourly Instructional Aides	442,389	274,643	269,210	381,541
2469	Substitute Instructional Aides	-	3,995	36,614	-
	Total 2400	533,508	339,651	391,770	456,551

**Riverside Community College District
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Resource 1190 - Grants and Categorical Programs Expenditures**

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	Total 2000 Series	<u>15,771,410</u>	<u>17,665,836</u>	<u>19,608,386</u>	<u>33,256,573</u>
<u>Employee Benefits</u>					
3110	STRS Teaching - Instr Aide	24,015	25,254	26,003	22,636
3120	STRS - Classified	70,001	51,876	58,142	42,768
3130	STRS - Other Academic Employee	1,172,733	1,493,673	1,913,749	2,731,419
3150	STRS On Behalf- Teacher's & Aides	28,246	14,471	13,875	-
3160	STRS On Behalf- Classified	36,914	48,244	29,144	-
3170	STRS On Behalf- Acad Non-Teaching	733,571	810,306	839,455	-
	Total 3100	<u>2,065,481</u>	<u>2,443,824</u>	<u>2,880,368</u>	<u>2,796,823</u>
3210	PERS - Teachers and Aides	152,868	160,298	163,660	195,441
3220	PERS - Classified	2,466,453	2,947,083	3,524,883	5,126,998
3230	PERS - Academic Non-Teaching	185,140	258,799	250,555	305,506
	Total 3200	<u>2,804,461</u>	<u>3,366,180</u>	<u>3,939,098</u>	<u>5,627,945</u>
3310	OASDI - Teachers and Aides	46,764	43,981	40,361	48,244
3315	Medicare -Teachers and Aides	17,218	15,862	16,142	18,892
3320	OASDI - Classified	759,691	818,146	882,423	1,197,994
3325	Medicare - Classified	193,475	208,525	227,621	301,128
3330	OASDI - Other Academic Employee	61,540	76,918	75,826	64,921
3335	Medicare - Other Academic Employee	126,758	156,932	176,442	224,725
	Total 3300	<u>1,205,447</u>	<u>1,320,364</u>	<u>1,418,815</u>	<u>1,855,904</u>
3410	H&W - Teaching - Instr Aide	145,455	167,208	183,027	206,029
3420	H&W - Classified	3,549,172	3,357,948	3,729,253	5,216,788
3430	H&W - Other Academic Employee	1,131,595	1,191,840	1,256,306	1,842,609
3450	OPEB - Teaching - Instr Aide	2,519	2,292	2,302	2,665
3460	OPEB - Classified	28,148	31,093	34,020	44,106
3470	OPEB - Other Academic Employee	17,530	21,672	24,257	30,951
	Total 3400	<u>4,874,419</u>	<u>4,772,053</u>	<u>5,229,166</u>	<u>7,343,148</u>
3510	SUI - Teaching - Instr Aide	676	5,472	5,329	629
3520	SUI - Classified	7,152	71,943	77,484	10,442
3530	SUI - Other Academic Employee	4,992	54,096	58,118	7,743
	Total 3500	<u>12,820</u>	<u>131,511</u>	<u>140,930</u>	<u>18,814</u>
3610	WC - Instr Aide	20,016	18,303	18,353	21,319
3620	WC - Classified	233,931	264,847	294,107	378,155
3630	WC - Other Academic Employee	140,206	173,378	194,052	247,621
	Total 3600	<u>394,153</u>	<u>456,529</u>	<u>506,512</u>	<u>647,095</u>
	Total 3000 Series	<u>11,356,780</u>	<u>12,490,461</u>	<u>14,114,888</u>	<u>18,289,729</u>

**Riverside Community College District
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Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Books and Supplies</u>					
4230	Reference Books	119,790	57,998	68,895	56,613
	Total 4200	119,790	57,998	68,895	56,613
4320	Instructional Supplies	2,006,641	1,647,774	1,394,842	6,179,712
4330	Periodicals & Magazines	27,846	11,424	9,089	50,135
4351	Instructional Media Supplies	1,219	-	-	3,435
4360	Tests	7,900	48,961	66,647	72,029
4370	Commencement Supplies	7,809	10,119	7,020	10,375
	Total 4300	2,051,415	1,718,278	1,477,597	6,315,686
4510	Maintenance Supplies	9,059	(174)	764	152,500
4520	Custodial Supplies	57,389	(1,000)	26,146	-
4530	Grounds Supplies	182	-	-	-
4540	Health Supplies	869	11,016	-	100
4555	Copying and Printing	100,979	189,971	261,281	448,654
4575	Software < \$500	11,635	5,599	743	4,912
4590	Office & Other Supplies	948,859	783,523	743,258	5,168,656
	Total 4500	1,128,972	988,934	1,032,193	5,774,822
4644	Repair Parts	47,042	36,760	155,327	449
4690	Other Transportation Supplies	180	748	1,571	20,567
	Total 4600	47,222	37,508	156,899	21,016
4710	Food	148,421	206,287	645,777	1,127,561
4791	Paper Products	2,426	5,117	-	-
4792	Cleaning Supplies	2,450	6,237	-	-
	Total 4700	153,297	217,640	645,777	1,127,561
	Total 4000 Series	3,500,697	3,020,357	3,381,361	13,295,698
<u>Services and Operating Expenses</u>					
5045	Postage	69,147	141,275	190,045	150,196
	Total 5000	69,147	141,275	190,045	150,196
5110	Consultants	651,542	719,406	495,076	803,689
5120	Lecturers	57,201	33,800	40,500	160,851
5130	Doctors/Nurses	-	3,000	-	-
5160	Ambulance	-	-	850	850
5195	Entry Fees	315	-	420	-
5197	Grant/Contract Sub-Agreement	31,554,894	25,661,791	13,669,106	52,418,872
5198	Professional Services	2,127,175	3,132,137	2,608,214	4,993,742
	Total 5100	34,391,127	29,550,135	16,814,166	58,378,004
5210	Mileage	30	5,780	9,797	253,386
5211	Meeting Expense	11,204	90,379	371,213	1,047,794
5219	Other Travel Expenses	20,592	110,250	170,936	354,954

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5220	Conferences	187,246	462,696	801,537	1,826,228
	Total 5200	219,072	669,105	1,353,482	3,482,362
5310	Memberships / Dues	98,958	91,811	103,149	147,546
	Total 5300	98,958	91,811	103,149	147,546
5401	Self Insurance Claims	-	16,673	-	-
5420	Liability Insurance	-	15,105	-	-
	Total 5400	-	31,777	-	-
5510	Natural Gas	-	78	-	-
5520	Electricity	1,320	-	134	1,000
5540	Telephone	-	2,500	-	4,000
5541	Cellular Telephone	179,570	462,076	363,672	68,432
5550	Laundry and Cleaning	-	-	-	500
5570	Waste Disposal	-	1,285	25	-
	Total 5500	180,890	465,939	363,831	73,932
5621	Catalog Printing	-	7	-	-
5630	Rents and Leases	405,067	133,970	185,911	38,722
5644	Repairs	101,078	99,431	111,714	130,769
5649	Computer Software Maintenance/Lic	2,413,286	3,425,092	2,780,738	3,617,209
5650	Transportation Contracts	(890)	11,291	8,177	112,728
5691	Governmental Fees	465	-	-	-
	Total 5600	2,919,006	3,669,791	3,086,540	3,899,428
5730	Legal	-	-	3,440	-
5740	Advertising	133,091	441,519	575,359	1,981,713
5790	Other Legal Expenses	373,671	947,294	811,007	514,038
	Total 5700	506,762	1,388,813	1,389,806	2,495,751
5830	Surveys	3,060	17,344	456	23,243
5850	Fingerprints	1,295	1,010	6,438	6,385
5890	Outside Services and Operating Costs	592,390	2,263,676	1,416,352	3,433,575
5892	Bank Charges	938	730	922	922
5899	Budget Augmentation Holding	-	-	-	12,442,125
	Total 5800	597,682	2,282,760	1,424,169	15,906,250
5910	Indirect Charges	5,256,319	4,950,461	4,870,840	3,802,029
	Total 5900	5,256,319	4,950,461	4,870,840	3,802,029
	Total 5000 Series	44,238,963	43,241,867	29,596,028	88,335,498

Capital Outlay

Site and Site Improvements

6121	Advertising & Legal	-	-	2,555	-
6122	Engineering	-	-	19,960	-
6123	Architect's Fees	-	28,800	1,860	-

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
6124	Testing	9,396	4,623	1,624	-
6126	Construction Contract	60,910	190,218	(85,368)	420,060
6127	Fixtures & Fixed Equipment	555,690	17,058	3,990	-
6128	Inspection	5,400	2,438	13,999	8,800
6129	Other	12,915	15,318	23,748	550
	Total 6100	644,310	258,454	(17,632)	429,410
Buildings					
6211	Advertising/Legal	4,162	-	-	-
6213	Architect's Fees	32,048	23,788	-	-
6214	Testing	-	33,021	(3,634)	-
6216	Construction Contract	1,648,005	486,670	(1,930)	3,232,341
6217	Fixtures & Fixed Equipment	12,903	96,418	-	-
6218	Inspection	144,288	7,321	-	-
6219	Other Building Expense	118,670	3,439	-	-
6222	Engineering	-	3,420	-	-
6223	Architect's Fee	1,828	192,142	135,526	421,500
6224	Testing	-	-	3,126	5,000
6226	Remodel	77,402	41,297	204,306	3,746,749
6227	Fixtures & Fixed Equipment	30,111	186,141	303,978	75,635
6228	Inspection	-	-	392	12,860
6229	Other Building Expense	-	1,680	-	-
	Total 6200	2,069,415	1,075,337	650,279	7,494,085
Library Books					
6310	Library Books-Purchase	129,647	172,642	226,971	143,652
6311	Library Media Material	7,346	27,527	26,243	27,520
6312	Library Subscriptions	302,316	360,087	355,206	319,849
	Total 6300	439,309	560,256	608,420	491,021
Equipment					
6481	Equip Add'l \$200 to \$4,999	1,205,837	2,190,303	3,118,221	12,616,923
6482	Equip Add'l >\$5,000	2,110,358	6,209,874	5,871,468	1,225,169
6485	Computer Equip Add'l \$200 to \$4,999	7,831,773	5,384,569	964,265	1,378,101
6486	Computer Equip Add'l >\$5,000	112,453	403,709	435,397	354,765
6491	Equipment Replc \$200 to \$4,999	1,875	8,227	-	-
6495	Computer Equip Replc \$200 to \$4,999	-	-	4,204	-
	Total 6400	11,262,296	14,196,682	10,393,555	15,574,958
	Total 6000 Series	14,415,330	16,090,729	11,634,622	23,989,474
Student Aid					
7511	Student Financial Aid	843,800	3,884,005	819,263	1,625,625
7520	Student Financial Grant	-	5,000	-	-
7521	Student Financial Aid	153,369	1,382,917	301,939	518,472
	Total 7500	997,169	5,271,922	1,121,202	2,144,097
Other Student Aid					

**Riverside Community College District
2023-2024 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
7620	Student Financial Grants	749,161	2,002,344	5,373,226	3,236,341
7631	Housing Vouchers	141,217	289,777	788,651	2,482,450
7640	Book Grants	1,207,633	1,558,116	674,089	2,786,850
7650	Meal Grants	210,125	281,302	500,224	760,710
7660	Bus Passes	69,675	114,599	202,437	443,771
7661	Educational Supplies	181,341	224,502	148,781	921,162
	Total 7600	<u>2,559,152</u>	<u>4,470,639</u>	<u>7,687,408</u>	<u>10,631,284</u>
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 1000	492,154	299,940	203,682	-
	To Resource 1110	625,434	160,984	423,007	-
	To Resource 1130	-	-	1,500,000	-
	To Resource 1050	5,924,459	3,245,412	3,003,924	-
	To Resource 1070	286,294	922,828	1,046,189	-
	To Resource 1080	287,473	-	-	-
	To Resource 1090	669,391	204,446	-	-
	To Resource 1190	-	-	58,930	-
	To Resource 3200	3,654,185	1,799,846	891,922	-
	To Resource 3300	975,625	508,301	285,000	-
	TOTAL 7390	<u>12,915,015</u>	<u>7,141,757</u>	<u>7,412,655</u>	<u>-</u>
	Total 7000 Series	<u>16,471,337</u>	<u>16,884,318</u>	<u>16,221,265</u>	<u>12,775,381</u>
	Total Expenditures	<u>114,747,923</u>	<u>120,427,673</u>	<u>106,872,357</u>	<u>205,558,834</u>
Total Resource 1190					
Expenditures/Contingency/Fund Balance		<u>\$ 114,747,923</u>	<u>\$ 120,427,673</u>	<u>\$ 106,872,357</u>	<u>\$ 205,558,834</u>

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

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 4,086,736
Local Income	\$ 2,524,645	
Interfund Transfer From Resource 1110	<u>95,000</u>	
Total Income		<u>2,619,645</u>
Total Available Funds (TAF)		<u>\$ 6,706,381</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,454,528
3000	Employee Benefits	694,385
4000	Books and Supplies	1,315,310
5000	Services and Operating Expenses	317,470
6000	Capital Outlay	<u>34,800</u>
	Total Expenditures	3,816,493
7900	Contingency / Reserves	<u>2,889,888</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 6,706,381</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 187,990	\$ 1,156,204	\$ 2,315,464	\$ 2,348,595
8860 Interest	1,619	9,479	103,830	102,550
8861 Fair Market Value of Investments	311	(71,424)	(14,585)	-
8890 Video /Vending /Pepsi Support	117,210	42,005	(91,902)	73,500
Total 1.0	<u>307,130</u>	<u>1,136,265</u>	<u>2,312,807</u>	<u>2,524,645</u>
2.0 Interfund Transfer				
8980 From Resource 1190	3,654,185	1,799,846	891,922	-
8980 From Resource 1110	95,000	95,000	95,000	95,000
Total 2.0	<u>3,749,185</u>	<u>1,894,846</u>	<u>986,922</u>	<u>95,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>803,991</u>	<u>3,298,047</u>	<u>3,927,521</u>	<u>4,086,736</u>
Total Available Funds	<u>\$ 4,860,306</u>	<u>\$ 6,329,157</u>	<u>\$ 7,227,250</u>	<u>\$ 6,706,381</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 324,605	\$ 340,446	\$ 368,909	\$ 402,567
2119	Full-Time - Regular / Confidential	423,750	437,731	462,576	656,581
2129	Permanent Part-Time	151,701	149,142	182,526	222,805
2169/2369	Classified Substitute	-	-	22,222	44,444
	Total 2100	900,056	927,318	1,036,234	1,326,397
2330	Other Hourly	-	-	1,189	-
2331	Student Help	(839)	91,495	215,871	126,435
2349	Overtime	1,497	12,273	11,098	1,696
	Total 2300	658	103,768	228,158	128,131
	Total 2000 Series	900,714	1,031,086	1,264,392	1,454,528
<u>Employee Benefits</u>					
3220	PERS - Classified	170,046	205,241	245,879	344,766
	Total 3200	170,046	205,241	245,879	344,766
3320	OASDI - Classified	52,194	55,244	57,938	80,118
3325	Medicare - Classified	12,912	13,380	17,195	19,257
	Total 3300	65,106	68,624	75,132	99,375
3420	H & W - Classified	196,034	206,943	206,297	223,398
3460	OPEB - Classified	1,780	2,068	2,533	2,909
	Total 3400	197,814	209,011	208,830	226,307
3520	SUI - Classified	497	4,614	4,938	664
	Total 3500	497	4,614	4,938	664
3620	WC - Classified	14,238	16,194	19,374	23,273
	Total 3600	14,238	16,194	19,374	23,273
3920	Other - Classified	1,032	(138)	(318)	-
	Total 3900	1,032	(138)	(318)	-
	Total 3000 Series	448,733	503,546	553,836	694,385
<u>Books and Supplies</u>					
4555	Copying and Printing	127	391	354	660
4590	Office & Other Supplies	565	3,137	4,276	5,100
	Total 4500	692	3,528	4,631	5,760
4644	Repair Parts	-	19,117	1,146	3,000
	Total 4600	-	19,117	1,146	3,000
4711	Protein	7,936	104,483	200,867	232,300

**Riverside Community College District
2023-2024 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
4712	Dessert	-	13,308	27,620	45,850
4713	Dairy	5,158	43,983	86,811	90,450
4714	Produce	4,923	28,376	41,236	44,700
4715	Beverage	16,271	159,355	274,430	357,000
4716	Bread	2,249	10,515	19,176	38,800
4717	Groceries	28,929	183,119	354,130	408,050
4790	Other Supplies	385	(27)	150	-
4791	Paper Products	3,969	47,173	66,639	69,000
4792	Cleaning Supplies	1,737	6,360	12,064	9,500
4793	Kitchen Expendables	4,535	8,802	11,171	10,900
	Total 4700	76,092	605,447	1,094,294	1,306,550
	Total 4000 Series	76,784	628,092	1,100,070	1,315,310
<u>Services and Operating Expenses</u>					
5045	Postage	214	1	-	-
	Total 5000	214	1	-	-
5220	Conference Expense	-	-	-	3,000
	Total 5200	-	-	-	3,000
5310	Memberships / Dues	235	235	235	235
	Total 5300	235	235	235	235
5421	GL & Property Expenses	14,862	17,013	25,288	29,090
	Total 5400	14,862	17,013	25,288	29,090
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	623	620	622	750
5550	Laundry & Cleaning	134	30,676	(1,954)	27,286
	Total 5500	41,657	72,195	39,568	68,936
5630	Rents & Leases	2,304	2,304	724	3,500
5644	Repairs	34,586	50,809	60,500	61,200
5649	Computer Software Maintenance/Lic	-	-	-	5,717
	Total 5600	36,890	53,113	61,224	70,417
5710	Audit	2,952	2,952	3,128	3,128
5740	Advertising	-	366	-	850
5790	Licenses, Permits, and Other Fees	4,613	4,964	10,286	8,900
	Total 5700	7,565	8,282	13,414	12,878
5890	Outside Services and Operating Costs	469	52	1,670	51,164
5891	Sales Tax	516	965	1,331	750
5892	Bank Charges	1,074	44,676	81,280	81,000
	Total 5800	2,058	45,692	84,281	132,914
	Total 5000 Series	103,481	196,532	224,010	317,470

**Riverside Community College District
2023-2024 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
Capital Outlay					
Equipment					
6481	Equipment Addtl \$200 to \$4,999	(3,048)	4,841	(2,021)	29,500
6482	Equipment Addtl > \$5,000	35,595	37,475	-	5,000
6485	Comp Equip Addtl \$200 to \$4,999	-	64	227	300
	Total 6400	32,546	42,380	(1,794)	34,800
	Total 6000 Series	32,546	42,380	(1,794)	34,800
	Total Expenditures	1,562,259	2,401,637	3,140,514	3,816,493
Contingency/Fund Balance					
7910	Restricted	3,298,047	3,927,521	4,086,736	2,889,888
	Total 7900	3,298,047	3,927,521	4,086,736	2,889,888
	Total 7000 Series	3,298,047	3,927,521	4,086,736	2,889,888
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 4,860,306	\$ 6,329,157	\$ 7,227,250	\$ 6,706,381

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

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 1,145,696
Federal Income	\$ 25,000	
State Income	87,000	
Local Income	1,565,500	
Interfund Transfer From Resource 1000	375,000	
Interfund Transfers From Resource 1110	<u>75,000</u>	
Total Income		<u>2,127,500</u>
Total Available Funds (TAF)		<u>\$ 3,273,196</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 1,237,451
2000	Classified Salaries	533,758
3000	Employee Benefits	541,838
4000	Books and Supplies	61,385
5000	Services and Operating Expenses	111,055
6000	Capital Outlay	<u>18,985</u>
	Total Expenditures	2,504,472
7900	Contingency / Reserves	<u>768,724</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 3,273,196</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Federal Income				
8190 Federal Income	\$ 46,030	\$ -	\$ 16,578	\$ 25,000
Total 1.0	<u>46,030</u>	<u>-</u>	<u>16,578</u>	<u>25,000</u>
2.0 State Income				
8629 State Bailout Funds	79,782	81,311	90,581	87,000
8690 Other State Revenue	36,986	44,301	43,415	-
Total 2.0	<u>116,768</u>	<u>125,612</u>	<u>133,996</u>	<u>87,000</u>
3.0 Local Income				
8860 Interest	1,066	2,907	30,861	30,500
8861 Fair Market Value of Investments	149	(12,120)	(16,201)	-
8871 Parent Fees	823,385	1,393,803	1,546,040	1,535,000
8890 Other Local Revenue	5,000	-	-	-
Total 3.0	<u>829,600</u>	<u>1,384,590</u>	<u>1,560,700</u>	<u>1,565,500</u>
4.0 Interfund Transfer				
8980 From Resource 1000	-	-	-	375,000
8980 From Resource 1190	975,625	508,301	285,000	-
8980 From Resource 1110	75,000	75,000	75,000	75,000
Total 4.0	<u>1,050,625</u>	<u>583,301</u>	<u>360,000</u>	<u>450,000</u>
5.0 Beginning Fund Balance July 1				
	459,813	953,776	1,130,148	1,145,696
Total 5.0	<u>459,813</u>	<u>953,776</u>	<u>1,130,148</u>	<u>1,145,696</u>
Total Available Funds	<u>\$ 2,502,836</u>	<u>\$ 3,047,279</u>	<u>\$ 3,201,423</u>	<u>\$ 3,273,196</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Academic Salaries</u>					
1439	Part-Time ECS Staff	\$ 806,043	\$ 953,343	\$ 1,069,126	\$ 1,152,451
1469	Substitute Non-Instructional	97,662	132,054	83,060	85,000
	Total 1400	903,706	1,085,398	1,152,186	1,237,451
	Total 1000 Series	903,706	1,085,398	1,152,186	1,237,451
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	206,325	233,172	250,311	272,369
2119	Full Time - Regular / Confidential	57,035	51,347	41,972	124,389
2139/2339	Classified Hourly	15,886	20,527	40,658	40,000
	Total 2100	279,246	305,045	332,941	436,758
2331	Student Help	572	30,142	84,485	97,000
2369	Substitutes	25,068	-	447	-
	Total 2300	25,640	30,142	84,932	97,000
	Total 2000 Series	304,886	335,187	417,873	533,758
<u>Employee Benefits</u>					
3120	STRS - Classified	307	(307)	-	-
3130	STRS - Academic Non-Teaching	63,973	77,586	91,221	236,353
3160	STRS On Behalf - Classified	-	212	-	-
3170	STRS On Behalf - Acad Non-Teaching	36,986	44,089	43,415	-
	Total 3100	101,265	121,580	134,636	236,353
3220	PERS - Classified	52,114	67,616	76,282	105,855
	Total 3200	52,114	67,616	76,282	105,855
3315	Medicare - Teachers & Aides	-	(2)	-	-
3320	OASDI - Classified	16,160	17,726	18,648	24,599
3325	Medicare - Classified	4,365	4,300	4,811	6,333
3330	OASDI - Academic Non-Teaching	-	-	96	-
3335	Medicare - Academic Non-Teaching	13,010	15,687	16,700	17,944
	Total 3300	33,534	37,712	40,255	48,876
3410	H & W - Teachers & Aides	-	553	-	-
3420	H & W - Classified	46,641	77,730	72,793	113,335
3430	H & W - Academic Non-Teaching	5,777	10,514	6,265	4,676
3460	OPEB - Classified	609	659	839	1,067
3470	OPEB - Academic Non-Teaching	1,807	2,171	2,304	2,475
	Total 3400	54,834	91,628	82,201	121,553
3520	SUI - Classified	214	1,483	1,639	243
3530	SUI - Academic Non-Teaching	610	5,449	5,082	619
	Total 3500	824	6,932	6,721	862
3610	WC - Teachers & Aides	-	(2)	-	-

**Riverside Community College District
2023-2024 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
3620	WC - Classified	4,871	5,261	6,701	8,540
3630	WC - Academic Non-Teaching	14,353	17,309	18,428	19,799
	Total 3600	19,224	22,568	25,128	28,339
3920	Other - Classified	46	572	(188)	-
	Total 3900	46	572	(188)	-
	Total 3000 Series	261,842	348,607	365,035	541,838
<u>Books and Supplies</u>					
4230	Reference Books and Materials	-	-	-	113
	Total 4200	-	-	-	113
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	87	1,070	698	1,050
4590	Office & Other Supplies	8,415	14,592	19,018	28,700
	Total 4500	8,501	15,662	19,717	30,461
4710	Food	12,284	22,495	20,775	26,980
4720	Meals for Needy Children	(1,270)	(3,397)	(2,949)	2,780
4790/91	Other Food Supplies	680	830	1,109	1,051
	Total 4700	11,695	19,928	18,935	30,811
	Total 4000 Series	20,196	35,590	38,652	61,385
<u>Services and Operating Expenses</u>					
5045	Postage	8	3	3	35
	Total 5000	8	3	3	35
5198	Professional Services	6,250	24,875	(13,438)	11,800
	Total 5100	6,250	24,875	(13,438)	11,800
5220	Conference Expenses	-	-	-	640
	Total 5200	-	-	-	640
5310	Memberships	120	270	55	320
	Total 5300	120	270	55	320
5421	GL & Property Expenses	19,942	23,440	31,401	34,394
	Total 5400	19,942	23,440	31,401	34,394
5510	Natural Gas	1,250	4,410	3,217	5,300
5520	Electricity	21,438	36,857	38,436	38,000
5530	Water	3,599	5,360	4,132	4,200
5541	Cellular Telephone	62	-	-	-
	Total 5500	26,350	46,627	45,785	47,500

**Riverside Community College District
2023-2024 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5644	Repairs	732	755	1,245	1,700
5649	Computer Software Maintenance/Lic	480	960	960	1,000
5691	Government Fees	605	605	605	605
	Total 5600	1,817	2,320	2,810	3,305
5790	Licenses, Permits, and Other Fees	1,023	2,586	100	1,750
	Total 5700	1,023	2,586	100	1,750
5892	Bank Charges	2,920	10,359	11,093	11,311
	Total 5800	2,920	10,359	11,093	11,311
	Total 5000 Series	58,430	110,480	77,809	111,055
Capital Outlay					
Buildings					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	Total 6200	-	-	-	5,000
Equipment					
6481	Equipment Add'l \$200 to \$4,999	-	1,869	4,171	7,612
6482	Equipment Add'l > \$5,000	-	-	-	5,508
6485	Comp Equip Add'l \$200 to \$4,999	-	-	-	865
	Total 6400	-	1,869	4,171	13,985
	Total 6000 Series	-	1,869	4,171	18,985
	Total Expenditures	1,549,060	1,917,130	2,055,726	2,504,472
Contingency/Fund Balance					
7920	Restricted	953,776	1,130,148	1,145,696	768,724
	Total 7900	953,776	1,130,148	1,145,696	768,724
	Total 7000 Series	953,776	1,130,148	1,145,696	768,724
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 2,502,836	\$ 3,047,279	\$ 3,201,423	\$ 3,273,196

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>61,027,586</u>
Total Available Funds (TAF)	\$	<u>61,027,586</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>61,027,586</u>
	Total Expenditures		61,027,586
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>61,027,586</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 802,500	\$ 1,501,913	\$ 9,214,555	\$ 14,490,610
8659 Center for Human Performance & Kinesiology SPP 853	-	-	1,164,057	673,080
8659 SB169: Affordable Student Housing	-	-	872,404	727,595
8659 Inland Empire Technical Trade Center	-	-	-	33,000,000
8659 Life Science/Physical Science SPP 841	<u>1,328,138</u>	<u>1,104,573</u>	<u>15,272,851</u>	<u>12,136,301</u>
Total 1.0	<u>2,130,639</u>	<u>2,606,485</u>	<u>26,523,867</u>	<u>61,027,586</u>
2.0 Beginning Fund Balance July 1	-	-	-	-
Total 2.0	-	-	-	-
Total Available Funds	<u>\$ 2,130,639</u>	<u>\$ 2,606,485</u>	<u>\$ 26,523,867</u>	<u>\$ 61,027,586</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ -	\$ -	\$ 153,313	\$ -
	Total 5100	-	-	153,313	-
5644	Repairs	-	10,700	1,865	-
	Total 5600	-	10,700	1,865	-
	Total 5000 Series	-	10,700	155,178	-
<u>Capital Outlay</u>					
<u>Site and Site Improvement</u>					
6113	Site - Purchase	-	-	-	33,000,000
6121	Advertising & Legal	-	2,395	11,561	-
6122	Engineering	-	76,748	543	-
6123	Architect's Fee	-	9,844	7,920	-
6125	Demolition/ Grading	-	-	26,078	-
6126	Construction	-	87,352	615,073	13,679,756
6127	Fixtures/Fixed Equipment	-	-	117,148	-
6128	Inspection	-	-	73,428	-
6129	Other Site Improvement	-	1,500	3,800	385,211
	Total 6100	-	177,839	855,551	47,064,967
<u>Buildings</u>					
6211	Advertising/Legal	-	-	9,752	-
6212	Engineering	-	16,360	127,800	-
6213	Architect's Fees	-	673,750	1,486,163	342,384
6214	Testing	-	21,138	3,038	-
6216	Construction	-	24,391	-	673,080
6219	Other	3,600	153,616	256,396	-
6221	Advertising/Legal	-	1,316	21,551	-
6222	Engineering	11,500	6,400	14,810	-
6223	Architect's Fees	1,170,963	329,355	652,557	-
6224	Testing	57,283	4,255	264,655	-
6225	Demolition/ Grading	-	-	7,083	-
6226	Construction	799,860	447,213	16,481,146	12,947,155
6227	Fixtures/Fixed Equipment	-	608,468	52,816	-
6228	Inspection	-	3,840	160,400	-
6229	Other	87,433	127,845	446,926	-
	Total 6200	2,130,639	2,417,947	19,985,093	13,962,619
	Total 6000 Series	2,130,639	2,595,785	20,840,644	61,027,586
<u>Interfund Transfer</u>					
7390	To Resource 4132	-	-	5,528,045	-
	Total 7300	-	-	5,528,045	-
	Total 7000 Series	-	-	5,528,045	-
	Total Expenditures	2,130,639	2,606,485	26,523,867	61,027,586

**Riverside Community College District
2023-2024 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	-	-
	Total 7900	-	-	-	-
	Total 7000 Series	-	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		<u>\$ 2,130,639</u>	<u>\$ 2,606,485</u>	<u>\$ 26,523,867</u>	<u>\$ 61,027,586</u>

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

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 2,232,196
Local Income	<u>250,000</u>
Total Available Funds (TAF)	<u>\$ 2,482,196</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,482,196</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,482,196</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8860 Interest	\$ 10,174	\$ 20,419	\$ 400,141	\$ 250,000
8861 Fair Market Value of Investments	<u>378</u>	<u>(128,106)</u>	<u>(202,167)</u>	<u>-</u>
Total 1.0	<u>10,552</u>	<u>(107,688)</u>	<u>197,973</u>	<u>250,000</u>
2.0 Beginning Fund Balance July 1	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,232,196</u>
Total 2.0	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,232,196</u>
Total Available Funds	<u>\$ 2,141,911</u>	<u>\$ 2,034,223</u>	<u>\$ 2,232,196</u>	<u>\$ 2,482,196</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	\$ 2,141,911	\$ 2,034,223	\$ 2,232,196	\$ 2,482,196
	Total 7900	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,232,196</u>	<u>2,482,196</u>
	Total 7000 Series	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,232,196</u>	<u>2,482,196</u>
Total Resource 4130					
Expenditures/Contingency/Fund Balance		<u>\$ 2,141,911</u>	<u>\$ 2,034,223</u>	<u>\$ 2,232,196</u>	<u>\$ 2,482,196</u>

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

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 2,689,890
Local Income	<u>250,000</u>
Total Available Funds (TAF)	<u>\$ 2,939,890</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,939,890</u>
	Total Resource 4131 Including Contingency / Reserves	<u>\$ 2,939,890</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4131 - Spruce Street Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8860 Interest	\$ 11,360	\$ 24,605	\$ 482,186	\$ 250,000
8861 Fair Market Value of Investments	<u>455</u>	<u>(154,373)</u>	<u>(243,620)</u>	<u>-</u>
Total 1.0	<u>11,815</u>	<u>(129,767)</u>	<u>238,566</u>	<u>250,000</u>
2.0 Beginning Fund Balance July 1	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>
Total 2.0	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>
Total Available Funds	<u>\$ 2,581,092</u>	<u>\$ 2,451,325</u>	<u>\$ 2,689,890</u>	<u>\$ 2,939,890</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4131 - Spruce Street Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	\$ 2,581,092	\$ 2,451,325	\$ 2,689,890	\$ 2,939,890
	Total 7900	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>	<u>2,939,890</u>
	Total 7000 Series	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>	<u>2,939,890</u>
Total Resource 4131					
Expenditures/Contingency/Fund Balance		<u>\$ 2,581,092</u>	<u>\$ 2,451,325</u>	<u>\$ 2,689,890</u>	<u>\$ 2,939,890</u>

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 34,465,130
Local Income	<u>250,000</u>
Total Available Funds (TAF)	<u>\$ 34,715,130</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 34,715,130</u>
	Total Expenditures	34,715,130
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4132 Including Contingency / Reserves	<u>\$ 34,715,130</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4132 - Districtwide Solar Project Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 429,804	\$ 250,000
8861 Fair Market Value of Investments	-	-	(525,826)	-
Total 1.0	<u>-</u>	<u>-</u>	<u>(96,022)</u>	<u>250,000</u>
2.0 Other Revenue				
8940 Proceeds of Long Term Debt	-	-	25,507,248	-
Total 2.0	<u>-</u>	<u>-</u>	<u>25,507,248</u>	<u>-</u>
3.0 Interfund Transfer				
8980 From Resource 1000	-	-	6,471,955	-
8980 From Resource 4100	-	-	5,528,045	-
Total 3.0	<u>-</u>	<u>-</u>	<u>12,000,000</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,465,130</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,411,226</u>	<u>\$ 34,715,130</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4132 - Districtwide Solar Project Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ -	\$ -	\$ 407,706	\$ -
	Total 5100	-	-	407,706	-
5890	Outside Services and Operating Costs	-	-	299,206	-
	Total 5800	-	-	299,206	-
	Total 5000 Series	-	-	706,912	-
<u>Capital Outlay</u>					
<u>Site Improvement</u>					
6121	Advertising & Legal	-	-	71,517	-
6126	Construction Contract	-	-	1,926,068	-
6129	Other	-	-	241,601	34,715,130
	Total 6100	-	-	2,239,185	34,715,130
	Total 6000 Series	-	-	2,239,185	34,715,130
	Total Expenditures	-	-	2,946,097	34,715,130
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	34,465,130	-
	Total 7900	-	-	34,465,130	-
	Total 7000 Series	-	-	34,465,130	-
Total Resource 4132					
Expenditures/Contingency/Fund Balance		\$ -	\$ -	\$ 37,411,226	\$ 34,715,130

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 43, RESOURCE 4391 - 2019F GENERAL OBLIGATION BONDS

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 14,529,883
Local Income	<u>480,000</u>
Total Available Funds (TAF)	<u><u>\$ 15,009,883</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 136,560
3000	Employee Benefits	79,287
5000	Services and Operating Expenses	479,062
6000	Capital Outlay	<u>12,748,496</u>
	Total Expenditures	13,443,405
7900	Contingency / Reserves	<u>1,566,478</u>
	Total Resource 4391 Including Contingency / Reserves	<u><u>\$ 15,009,883</u></u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4391 - 2019F General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8860 Interest	\$ 148,120	\$ 98,176	\$ 431,002	\$ 480,000
8861 Fair Market Value of Investments	<u>5,968</u>	<u>(366,397)</u>	<u>49,218</u>	<u>-</u>
Total 1.0	<u>154,089</u>	<u>(268,222)</u>	<u>480,220</u>	<u>480,000</u>
 2.0 Beginning Fund Balance July 1				
Total 2.0	<u>40,046,428</u>	<u>29,002,255</u>	<u>17,894,590</u>	<u>14,529,883</u>
 Total Available Funds	<u>\$ 40,200,516</u>	<u>\$ 28,734,033</u>	<u>\$ 18,374,810</u>	<u>\$ 15,009,883</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2119	Full Time Classified	\$ 2,579	\$ 57,646	\$ 66,946	\$ 136,560
	Total 2100	2,579	57,646	66,946	136,560
2349	Classified Overtime	858	971	16	-
	Total 2300	858	971	16	-
	Total 2000 Series	3,437	58,617	66,963	136,560
<u>Employee Benefits</u>					
3220	PERS - Classified	-	13,033	16,770	36,433
	Total 3200	-	13,033	16,770	36,433
3320	OASDI - Classified	-	3,549	4,093	8,466
3325	Medicare - Classified	-	840	964	1,980
	Total 3300	-	4,389	5,057	10,446
3420	H & W - Classified	-	17,907	20,936	29,881
3460	OPEB - Classified	-	116	134	274
	Total 3400	-	18,023	21,070	30,155
3520	SUI - Classified	-	290	333	68
	Total 3500	-	290	333	68
3620	WC - Classified	-	912	1,053	2,185
	Total 3600	-	912	1,053	2,185
3920	Other - Classified	327	52	(11)	-
	Total 3900	327	52	(11)	-
	Total 3000 Series	327	36,700	44,271	79,287
<u>Books and Supplies</u>					
4644	Repair Parts	-	11,624	(7,548)	-
	Total 4600	-	11,624	(7,548)	-
	Total 4000 Series	-	11,624	(7,548)	-
<u>Services and Operating Expenses</u>					
5110	Consultants	26,741	5,420	5,525	318,479
5198	Professional Services	-	-	-	105,000
	Total 5100	26,741	5,420	5,525	423,479
5421	GL & Property Expenses	57	967	1,339	2,730
	Total 5400	57	967	1,339	2,730

**Riverside Community College District
2023-2024 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5649	Computer Software Maintenance/Lic	17,261	16,866	8,014	39,853
	Total 5600	17,261	16,866	8,014	39,853
5710	Audit	13,800	14,100	12,500	13,000
5790	Licenses, Permits, and Other Fees	-	-	17	-
	Total 5700	13,800	14,100	12,517	13,000
5890	Outside Services and Operating Costs	314,983	-	-	-
	Total 5800	314,983	-	-	-
	Total 5000 Series	372,841	37,353	27,395	479,062
Capital Outlay					
Site and Site Improvements					
6126	Construction	-	-	-	620,675
6127	Fixtures/Fixed Equipment	-	-	-	25,199
	Total 6100	-	-	-	645,874
Buildings					
6211	Advertising/Legal	2,670	-	-	-
6212	Engineering	9,285	4,598	1,565	-
6213	Architect's Fee	763,276	215,975	66,072	1,312,742
6214	Testing	148,903	-	-	-
6215	Demolition/Grading	436,817	4,610	-	-
6216	Construction	6,739,898	7,121,567	2,631,615	98,304
6217	Fixtures/Fixed Equipment	56,240	27,268	-	-
6218	Inspection	172,428	237,419	47,936	-
6219	Other Building Expense	1,093,132	1,637,097	200,530	-
6221	Advertising/Legal	6,200	-	1,665	-
6223	Architects Fee	83,428	852,997	81,934	4,663,908
6224	Testing	-	155	7,911	-
6226	Remodel	130,404	335,454	-	4,820,212
6227	Fixtures/Fixed Equipment	-	-	29,609	778,954
6229	Other	3,078	47,158	95,539	-
	Total 6200	9,645,759	10,484,298	3,164,375	11,674,120
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	279,811	166,534	405,254	428,502
6482	Equipment Addt'l > \$5,000	896,086	44,318	135,785	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	8,431	-
	Total 6400	1,175,897	210,853	549,471	428,502
	Total 6000 Series	10,821,656	10,695,150	3,713,846	12,748,496
	Total Expenditures	11,198,261	10,839,444	3,844,926	13,443,405
Contingency/Fund Balance					
7920	Restricted	29,002,255	17,894,590	14,529,883	1,566,478

**Riverside Community College District
2023-2024 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2020-2021</u>	Audited Actuals <u>2021-2022</u>	Unaudited Actuals <u>2022-2023</u>	Final Budget Proposal <u>2023-2024</u>
	Total 7900	<u>29,002,255</u>	<u>17,894,590</u>	<u>14,529,883</u>	<u>1,566,478</u>
	Total 7000 Series	<u>29,002,255</u>	<u>17,894,590</u>	<u>14,529,883</u>	<u>1,566,478</u>
Total Resource 4391					
Expenditures/Contingency/Fund Balance		<u>\$ 40,200,516</u>	<u>\$ 28,734,033</u>	<u>\$ 18,374,810</u>	<u>\$ 15,009,883</u>

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 7,499,501
Local Income	<u>14,609,919</u>
Total Available Funds (TAF)	<u>\$ 22,109,420</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 197,412
3000	Employee Benefits	138,638
5000	Services and Operating Expenses	<u>15,338,102</u>
	Total Expenditures	15,674,152
7900	Contingency / Reserves	<u>6,435,268</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 22,109,420</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8830 Health Premiums from Other Funds	\$ 13,757,609	\$ 13,038,308	\$ 13,692,412	\$ 14,142,069
8860 Interest	57,806	69,099	472,333	450,000
8861 Fair Market Value of Investments	3,510	(341,266)	(71,843)	-
8890 Administrative Fees	14,597	15,922	17,278	17,850
Total 1.0	<u>13,833,522</u>	<u>12,782,063</u>	<u>14,110,180</u>	<u>14,609,919</u>
2.0 Beginning Fund Balance July 1				
Total 2.0	<u>6,477,417</u>	<u>6,666,422</u>	<u>6,836,795</u>	<u>7,499,501</u>
Total Available Funds	<u>\$ 20,310,939</u>	<u>\$ 19,448,485</u>	<u>\$ 20,946,975</u>	<u>\$ 22,109,420</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 17,445	\$ 10,513	\$ -	\$ 21,234
2119	Full Time Regular / Confidential	82,342	91,683	98,967	173,088
	Total 2100	99,787	102,195	98,967	194,322
2349	Overtime	1,972	2,185	262	3,090
2369	Substitutes	-	6,705	-	-
	Total 2300	1,972	8,890	262	3,090
	Total 2000 Series	101,759	111,085	99,229	197,412
<u>Employee Benefits</u>					
3220	PERS - Classified	18,433	23,223	25,119	51,845
	Total 3200	18,433	23,223	25,119	51,845
3320	OASDI - Classified	5,958	6,318	6,139	11,916
3325	Medicare - Classified	1,447	1,632	1,436	2,862
	Total 3300	7,405	7,950	7,574	14,778
3420	H & W - Classified	40,280	33,943	32,553	68,362
3460	OPEB - Classified	200	225	198	395
	Total 3400	40,480	34,169	32,751	68,757
3520	SUI - Classified	54	563	495	99
	Total 3500	54	563	495	99
3620	WC - Classified	1,575	1,770	1,580	3,159
	Total 3600	1,575	1,770	1,580	3,159
3920	Other - Classified	185	(130)	12	-
	Total 3900	185	(130)	12	-
	Total 3000 Series	68,133	67,544	67,533	138,638
<u>Services and Operating Expenses</u>					
5110	Consultant	107,662	133,590	109,006	134,000
5198	Professional Services	26,998	43,654	16,777	89,500
	Total 5100	134,660	177,244	125,783	223,500
5220	Conference Expenses	-	-	-	500
	Total 5200	-	-	-	500
5401	Self Insurance Claims	11,777,112	10,769,819	11,411,660	12,859,756
5421	GL & Property Expenses	1,679	1,833	1,985	3,949
5450	Insurance Claims	755,856	1,048,693	486,560	1,555,978
5452	Stop Loss	802,938	432,613	1,254,578	500,000
	Total 5400	13,337,585	12,252,958	13,154,782	14,919,683

**Riverside Community College District
2023-2024 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5691	Governmental Fees	2,379	2,860	148	-
	Total 5600	2,379	2,860	148	-
5899	PCM Projected Savings Holding Acct	-	-	-	194,419
	Total 5800	-	-	-	194,419
	Total 5000 Series	13,474,624	12,433,062	13,280,713	15,338,102
	Total Expenditures	13,644,516	12,611,690	13,447,474	15,674,152
<u>Contingency/Fund Balance</u>					
7920	Restricted	6,666,422	6,836,795	7,499,501	6,435,268
	Total 7900	6,666,422	6,836,795	7,499,501	6,435,268
	Total 7000 Series	6,666,422	6,836,795	7,499,501	6,435,268
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 20,310,939	\$ 19,448,485	\$ 20,946,975	\$ 22,109,420

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 4,221,529
Local Income	<u>3,597,884</u>
Total Available Funds (TAF)	<u>\$ 7,819,413</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 623,094
3000	Employee Benefits	335,302
4000	Books and Supplies	17,500
5000	Services and Operating Expenses	<u>2,190,863</u>
	Total Expenditures	3,166,759
7900	Contingency / Reserves	<u>4,652,654</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 7,819,413</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 2,636,047	\$ 2,837,241	\$ 3,151,110	\$ 3,407,884
8860 Interest	21,515	26,028	193,926	190,000
8861 Fair Market Value of Investments	<u>1,285</u>	<u>(131,868)</u>	<u>(32,784)</u>	<u>-</u>
Total 1.0	<u>2,658,847</u>	<u>2,731,400</u>	<u>3,312,252</u>	<u>3,597,884</u>
2.0 Beginning Fund Balance July 1				
	<u>2,671,706</u>	<u>3,553,986</u>	<u>4,236,997</u>	<u>4,221,529</u>
Total 2.0	<u>2,671,706</u>	<u>3,553,986</u>	<u>4,236,997</u>	<u>4,221,529</u>
Total Available Funds	<u>\$ 5,330,553</u>	<u>\$ 6,285,387</u>	<u>\$ 7,549,249</u>	<u>\$ 7,819,413</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 194,902	\$ 66,718	\$ 331,493	\$ 350,574
2119	Full Time Regular / Confidential	181,426	199,405	245,657	272,520
	Total 2100	376,328	266,124	577,150	623,094
2349	Overtime	4,600	3,921	1,143	-
	Total 2300	4,600	3,921	1,143	-
	Total 2000 Series	380,928	270,044	578,293	623,094
<u>Employee Benefits</u>					
3220	PERS - Classified	76,294	56,817	143,903	166,240
	Total 3200	76,294	56,817	143,903	166,240
3320	OASDI - Classified	22,320	16,418	34,179	34,074
3325	Medicare - Classified	5,407	3,889	8,339	9,036
	Total 3300	27,727	20,307	42,518	43,110
3420	H&W - Classified	89,810	53,214	113,219	114,427
3460	OPEB - Classified	749	537	1,154	1,245
	Total 3400	90,559	53,751	114,373	115,672
3520	SUI - Classified	187	1,341	2,836	310
	Total 3500	187	1,341	2,836	310
3620	WC - Classified	5,964	4,276	9,225	9,970
	Total 3600	5,964	4,276	9,225	9,970
3920	Other - Classified	618	213	66	-
	Total 3900	618	213	66	-
	Total 3000 Series	201,348	136,705	312,922	335,302
<u>Books and Supplies</u>					
4555	Copying and Printing	73	37	-	500
4590	Office & Other Supplies	13,168	10,902	13,026	15,000
	Total 4500	13,241	10,939	13,026	15,500
4710	Food	-	816	1,288	2,000
	Total 4700	-	816	1,288	2,000
	Total 4000 Series	13,241	11,755	14,314	17,500
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	-	200
	TOTAL 5000	-	-	-	200

**Riverside Community College District
2023-2024 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5130	Doctors / Nurses	-	6,000	(5,680)	6,000
5198	Professional Services	82,932	363,193	183,902	220,000
	Total 5100	82,932	369,193	178,222	226,000
5210	Mileage	185	103	124	1,400
5220	Conference Expenses	388	67	2,948	6,800
	Total 5200	573	170	3,072	8,200
5310	Memberships	-	-	205	700
	Total 5300	-	-	205	700
5420	Work. Comp. Excess Liability Insur.	239,434	254,896	283,578	315,000
5421	GL & Property Expenses	6,285	4,456	11,566	12,463
5450	Claims Expense	50,100	54,846	65,805	70,000
5451	Claims Payments	766,486	917,433	1,565,805	1,500,000
	Total 5400	1,062,305	1,231,631	1,926,754	1,897,463
5540	Telephone	3,780	-	-	4,000
5541	Cellular Telephone	1,194	1,398	1,314	1,400
	Total 5500	4,974	1,398	1,314	5,400
5644	Repairs	-	-	120	900
5691	Governmental Fees	29,024	27,494	43,881	52,000
	Total 5600	29,024	27,494	44,000	52,900
5890	Outside Services and Operating Costs	-	-	-	-
	Total 5800	-	-	-	-
	Total 5000 Series	1,179,807	1,629,886	2,153,568	2,190,863
Capital Outlay					
Site and Site Improvement					
6126	Construction	-	-	170,000	-
6128	Inspection	-	-	98,624	-
	Total 6100	-	-	268,624	-
Equipment					
6485	Comp Equip Addtl \$200 to \$4,999	1,243	-	-	-
	Total 6400	1,243	-	-	-
	Total 6000 Series	1,243	-	268,624	-
	Total Expenditures	1,776,567	2,048,390	3,327,721	3,166,759
Contingency/Fund Balance					
7920	Restricted	3,553,986	4,236,997	4,221,529	4,652,654

**Riverside Community College District
2023-2024 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2020-2021</u>	Audited Actuals <u>2021-2022</u>	Unaudited Actuals <u>2022-2023</u>	Final Budget Proposal <u>2023-2024</u>
	Total 7900	<u>3,553,986</u>	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,652,654</u>
	Total 7000 Series	<u>3,553,986</u>	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,652,654</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 5,330,553</u>	<u>\$ 6,285,387</u>	<u>\$ 7,549,249</u>	<u>\$ 7,819,413</u>

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$	290,141
Local Income		<u>3,890,187</u>
Total Available Funds (TAF)	\$	<u><u>4,180,328</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	263,445
3000	Employee Benefits		142,636
4000	Books and Supplies		15,000
5000	Services and Operating Expenses		<u>3,368,502</u>
	Total Expenditures		3,789,583
7900	Contingency / Reserves		<u>390,745</u>
	Total Resource 6120 Including Contingency / Reserves	\$	<u><u>4,180,328</u></u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8830 General Liability Premiums From Other Funds	\$ 2,325,755	\$ 2,469,948	\$ 3,320,087	\$ 3,864,187
8860 Interest	4,526	3,449	26,324	26,000
8861 Fair Market Value of Investments	264	(25,675)	(1,156)	-
Total 1.0	<u>2,330,546</u>	<u>2,447,723</u>	<u>3,345,255</u>	<u>3,890,187</u>
2.0 Beginning Fund Balance July 1				
Total 2.0	<u>784,596</u>	<u>480,141</u>	<u>356,895</u>	<u>290,141</u>
Total Available Funds	<u>\$ 3,115,142</u>	<u>\$ 2,927,864</u>	<u>\$ 3,702,149</u>	<u>\$ 4,180,328</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 74,962	\$ 26,120	\$ 127,497	\$ 134,836
2119	Full Time Regular / Confidential	84,547	96,341	115,833	128,609
	Total 2100	159,509	122,461	243,331	263,445
2349	Overtime	1,812	2,864	839	-
	Total 2300	1,812	2,864	839	-
	Total 2000 Series	161,322	125,325	244,169	263,445
<u>Employee Benefits</u>					
3220	PERS - Classified	32,349	26,455	60,787	70,287
	Total 3200	32,349	26,455	60,787	70,287
3320	OASDI - Classified	9,495	7,650	14,496	14,580
3325	Medicare - Classified	2,293	1,808	3,523	3,820
	Total 3300	11,788	9,457	18,019	18,400
3420	H&W - Classified	39,705	25,331	48,400	49,073
3460	OPEB - Classified	317	250	487	528
	Total 3400	40,022	25,580	48,887	49,601
3520	SUI - Classified	79	624	1,200	132
	Total 3500	79	624	1,200	132
3620	WC - Classified	2,529	1,987	3,896	4,216
	Total 3600	2,529	1,987	3,896	4,216
3920	Other - Classified	249	75	20	-
	Total 3900	249	75	20	-
	Total 3000 Series	87,016	64,178	132,809	142,636
<u>Books and Supplies</u>					
4555	Copying and Printing	1,406	16	-	500
4590	Office & Other Supplies	2,640	8,232	14,424	14,500
	Total 4500	4,046	8,248	14,424	15,000
	Total 4000 Series	4,046	8,248	14,424	15,000
<u>Services and Operating Expenses</u>					
5045	Postage	-	9	-	200
	TOTAL 5000	-	9	-	200
5110	Consultants	10,000	25,500	(25,500)	25,500
5198	Professional Services	83,657	(839)	35,429	60,350
	Total 5100	93,657	24,661	9,929	85,850

**Riverside Community College District
2023-2024 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
5310	Memberships	400	400	412	400
	Total 5300	400	400	412	400
5420	Liability Insurance	1,019,344	1,576,669	1,282,667	2,127,183
5421	GL & Property Expenses	2,662	2,068	4,883	5,269
5450	Claims Expense	-	20,751	(485)	-
5451	Claims Payments	301,990	24,362	734,562	430,000
	Total 5400	1,323,996	1,623,850	2,021,627	2,562,452
5540	Telephone	-	-	-	8,850
5541	Cellular Telephone	585	739	749	750
	Total 5500	585	739	749	9,600
5730	Legal	927,354	677,498	760,022	675,000
	Total 5700	927,354	677,498	760,022	675,000
5890	Outside Services and Operating Costs	34,651	46,061	18,205	35,000
	Total 5800	34,651	46,061	18,205	35,000
	Total 5000 Series	2,380,643	2,373,219	2,810,943	3,368,502
Capital Outlay					
Site and Site Improvements					
6121	Advertising & Legal	-	-	3,124	-
6123	Architect's Fee	-	-	11,683	-
6124	Testing	-	-	28,109	-
6126	Construction	-	-	143,872	-
6128	Inspection	-	-	11,224	-
6129	Other	-	-	548	-
	Total 6100	-	-	198,560	-
Buildings					
6226	Remodel	-	-	10,000	-
	Total 6200	-	-	10,000	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	505	-	1,102	-
6485	Comp Equip Addt'l \$200 to \$4,999	1,469	-	-	-
	Total 6400	1,974	-	1,102	-
	Total 6000 Series	1,974	-	209,662	-
	Total Expenditures	2,635,000	2,570,969	3,412,008	3,789,583
Contingency/Fund Balance					
7920	Restricted	480,141	356,895	290,141	390,745
	Total 7900	480,141	356,895	290,141	390,745

**Riverside Community College District
2023-2024 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2020-2021</u>	Audited Actuals <u>2021-2022</u>	Unaudited Actuals <u>2022-2023</u>	Final Budget Proposal <u>2023-2024</u>
	Total 7000 Series	<u>480,141</u>	<u>356,895</u>	<u>290,141</u>	<u>390,745</u>
Total Resource 6120					
Expenditures/Contingency/Fund Balance		<u>\$ 3,115,142</u>	<u>\$ 2,927,864</u>	<u>\$ 3,702,149</u>	<u>\$ 4,180,328</u>

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

FINAL BUDGET
 2023-2024

INCOME

Unaudited Beginning Balance, July 1	\$ 3,845,796
Local Income	<u>926,586</u>
Total Available Funds (TAF)	<u>\$ 4,772,382</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>4,900</u>
	Total Expenditures	4,900
7900	Contingency / Reserves	<u>4,767,482</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 4,772,382</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
1.0 Local Income				
8835 OPEB Premiums From Other Funds	\$ 330,411	\$ 356,116	\$ 395,749	\$ 425,986
8860 Interest	177	90	556	600
8861 Fair Market Value of Investments	6	(131)	(40)	-
8890 Investment Earnings	<u>887,627</u>	<u>(732,901)</u>	<u>334,917</u>	<u>500,000</u>
Total 1.0	<u>1,218,220</u>	<u>(376,826)</u>	<u>731,182</u>	<u>926,586</u>
2.0 Beginning Fund Balance July 1				
	<u>2,286,571</u>	<u>3,500,163</u>	<u>3,118,672</u>	<u>3,845,796</u>
Total 2.0	<u>2,286,571</u>	<u>3,500,163</u>	<u>3,118,672</u>	<u>3,845,796</u>
Total Available Funds	<u>\$ 3,504,791</u>	<u>\$ 3,123,337</u>	<u>3,849,854</u>	<u>\$ 4,772,382</u>

**Riverside Community College District
2023-2024 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2020-2021</u>	<u>Audited Actuals 2021-2022</u>	<u>Unaudited Actuals 2022-2023</u>	<u>Final Budget Proposal 2023-2024</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	\$ 4,628	\$ 4,664	\$ 4,058	\$ 4,900
	Total 5800	<u>4,628</u>	<u>4,664</u>	<u>4,058</u>	<u>4,900</u>
	Total 5000 Series	<u>4,628</u>	<u>4,664</u>	<u>4,058</u>	<u>4,900</u>
	Total Expenditures	<u>4,628</u>	<u>4,664</u>	<u>4,058</u>	<u>4,900</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,500,163	3,118,672	3,845,796	4,767,482
	Total 7900	<u>3,500,163</u>	<u>3,118,672</u>	<u>3,845,796</u>	<u>4,767,482</u>
	Total 7000 Series	<u>3,500,163</u>	<u>3,118,672</u>	<u>3,845,796</u>	<u>4,767,482</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 3,504,791</u>	<u>\$ 3,123,337</u>	<u>\$ 3,849,854</u>	<u>\$ 4,772,382</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	450,000	
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		1,000,000	
Total Moreno Valley College		21,050,000	21,050,000
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		600,000	
Un-Subsidized Loan		600,000	
Total Norco College		18,900,000	18,900,000
Riverside City College			
Federal Work Study		669,814	
FSEOG Student Grants and Book Waivers		708,992	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		2,000,000	
Un-Subsidized Loan		2,000,000	
Total Riverside City College		40,378,806	40,378,806
Total Federal Income			80,328,806
Total Available Funds (TAF)		\$	80,328,806

EXPENDITURES

<u>Object Code</u>			
Federal Expenditures			
7510	Moreno Valley College		
	Federal Work Study	\$	450,000
	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		1,000,000
	Total Moreno Valley College		21,050,000
	Norco College		
	Federal Work Study		350,000
	FSEOG Student Grants and Book Waivers		350,000
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		600,000
	Un-Subsidized Loan		600,000
	Total Norco College		18,900,000
	Riverside City College		
	Federal Work Study		669,814
	FSEOG Student Grants and Book Waivers		708,992
	PELL Student Grants and Book Waivers		35,000,000
	Subsidized Loan		2,000,000
	Un-Subsidized Loan		2,000,000
	Total Riverside City College		40,378,806
	Total Federal Expenditures		80,328,806
	Contingency / Reserves		-
	Total Student Federal Grants	\$	80,328,806

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$	-
Moreno Valley College			
Cal Grants	\$ 2,000,000		
Student Success Completion Grant	2,541,005		
Finish Line Scholars Program - Scholarship	150,000		
Total Moreno Valley College			4,691,005
Norco College			
Cal Grants	2,000,000		
Student Success Completion Grant	1,420,056		
Finish Line Scholars Program - Scholarship	150,000		
Total Norco College			3,570,056
Riverside City College			
Cal Grants	3,950,000		
Student Success Completion Grant	5,593,121		
Finish Line Scholars Program - Scholarship	150,000		
Total Riverside City College			9,693,121
Total State Income			17,954,182
Total Available Funds (TAF)			\$ 17,954,182

EXPENDITURES

<u>Object Code</u>			
7510	Moreno Valley College		
	Cal Grants	\$ 2,000,000	
	Student Success Completion Grant	2,541,005	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Moreno Valley College		4,691,005
	Norco College		
	Cal Grants	2,000,000	
	Student Success Completion Grant	1,420,056	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Norco College		3,570,056
	Riverside City College		
	Cal Grants	3,950,000	
	Student Success Completion Grant	5,593,121	
	Finish Line Scholars Program - Scholarship	150,000	
	Total Riverside City College		9,693,121
	Total State Expenditures		17,954,182
	Contingency / Reserves		-
	Total Student State Grants		\$ 17,954,182

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>300,000</u>	
Total Local Income		<u>700,000</u>
Total Available Funds (TAF)		<u><u>\$ 700,000</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 200,000	
	Norco College	200,000	
	Riverside City College	<u>300,000</u>	
	Total Local Expenditures		700,000
	Contingency / Reserves		<u>-</u>
	Total Student Local Grants		<u><u>\$ 700,000</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2023-2024

INCOME

Unaudited Beginning Balance, July 1		\$ 1,500,000
Local Income		
ASMVC		
Student Fees	\$ 364,682	
Interest	5,380	
Total ASMVC Local Income		370,062
ASNC		
Student Fees	440,126	
Interest	2,310	
Total ASNC Local Income		442,436
ASRCC		
Student Fees	905,192	
Interest	2,310	
Total ASRCC Local Income		907,502
Total Local Income ASRCCD		1,720,000
Total Available Funds (TAF)		\$ 3,220,000

EXPENDITURES

<u>Account Code</u>		
934	ASMVC - ASB	\$ 340,000
930	ASMVC - Organizations	85,000
	Total ASMVC Expenditures	425,000
921	ASNC - ASB	287,000
926	ASNC - Athletics	81,000
924	ASNC - Organizations	177,700
	Total ASNC Expenditures	545,700
910	ASRCC - ASB	505,450
906	ASRCC - Athletics	421,400
905	ASRCC - Organizations	230,435
	Total ASRCC Expenditures	1,157,285
	Total Local Expenditures ASRCCD	2,127,985
	Total ASRCCD Contingency / Reserves	1,092,015
	Total ASRCCD Including Contingency / Reserves	\$ 3,220,000

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay (Object Code Series 6000)

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

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

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

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

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

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

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

Contingency – That portion of the current fiscal year's budget not appropriated for a specific purpose. The District has established policy for budgeting the unrestricted general operating contingency account at not less than 5% of total available

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

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

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

COVID-19 – Coronavirus disease 2019 is an illness caused by a novel coronavirus, or severe acute respiratory syndrome Corona virus 2.

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

Current Expense of Education (CEE) – The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50% Law)

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

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

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

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

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

Education Protection Account (EPA) – The EPA provides community colleges with general purpose state aid funding pursuant to Proposition 30. It is a component of total general apportionment.

Employee Benefits (Object Code Series 3000) – Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation. Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

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

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

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

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

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

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

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

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

the computation of State support for California community colleges.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

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

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

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

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

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

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

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

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

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

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

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

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

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

Investments – Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease

payments. The term excludes capital assets used in governmental operations.

Lottery – Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. The allocation of lottery revenue is based upon prior year resident and non-resident FTES.

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

accounted for separately to maintain their identity.

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

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.