

## Agenda Item (III-A)

Meeting	9/16/2014 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2014-2015 Riverside Community College District Budget inclusive of Resolution No. 02-14/15 Temporarily Suspending 5% Fund Balance Target
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2014-2015 budget; 2) Adopt Resolution Number 02-14/15 to Temporarily Suspend the 5% Fund Balance Target; and 3) Adopt the 2014-2015 Budget for the Riverside Community College District.

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### Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2014-2015 fiscal year. The 2014-2015 budget proposal was previously discussed at the Board's Resources Committee meeting on September 2, 2014. At the June 17, 2014 Board meeting, a Public Hearing on the FY 2014-2015 budget was set for 6:00 p.m. on September 16, 2014. 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 2014-2015 Riverside Community College District Budget.

Resolution No. 02-14/15 is prepared to support the budget by temporarily suspending the 5% Fund Balance Target and lower it to 4.28% for fiscal year 2014-2015. Board Policy 6200 was approved by the Board on September 16, 2014, it specifies a fund balance target concept for Riverside Community College District's annual budget development process. The fund balance target concept applies to the Unrestricted General Fund budget and equals a minimum of 5% of the sum of the projected beginning fund balance for a particular fiscal year and estimated revenues for that year.

The FY 2014-15 Tentative Budget identified a budget shortfall of approximately \$3.46 million. During the FY 2014-15 Final Budget development process, a number of budget adjustments occurred, both positive and negative, resulting in a narrowing of the budget gap such as; higher than anticipated beginning fund balance; additional apportionment; additional State mandate block grant funding; lower than expected health insurance increases; a lower STRS increase, increases to associate faculty and overload budgets; an allocation to Norco College to partially address entity budget alignment; and increased non-resident tuition and lottery revenue.

However, these budget adjustments along with the budget savings from FY 2013-14 were not sufficient to fully resolve the budget shortfall and still achieve the fund balance target. Therefore, staff is recommending that the Board approve a resolution to temporarily suspend the 5% fund balance target concept and lower it to 4.28% for fiscal year 2014-15.

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

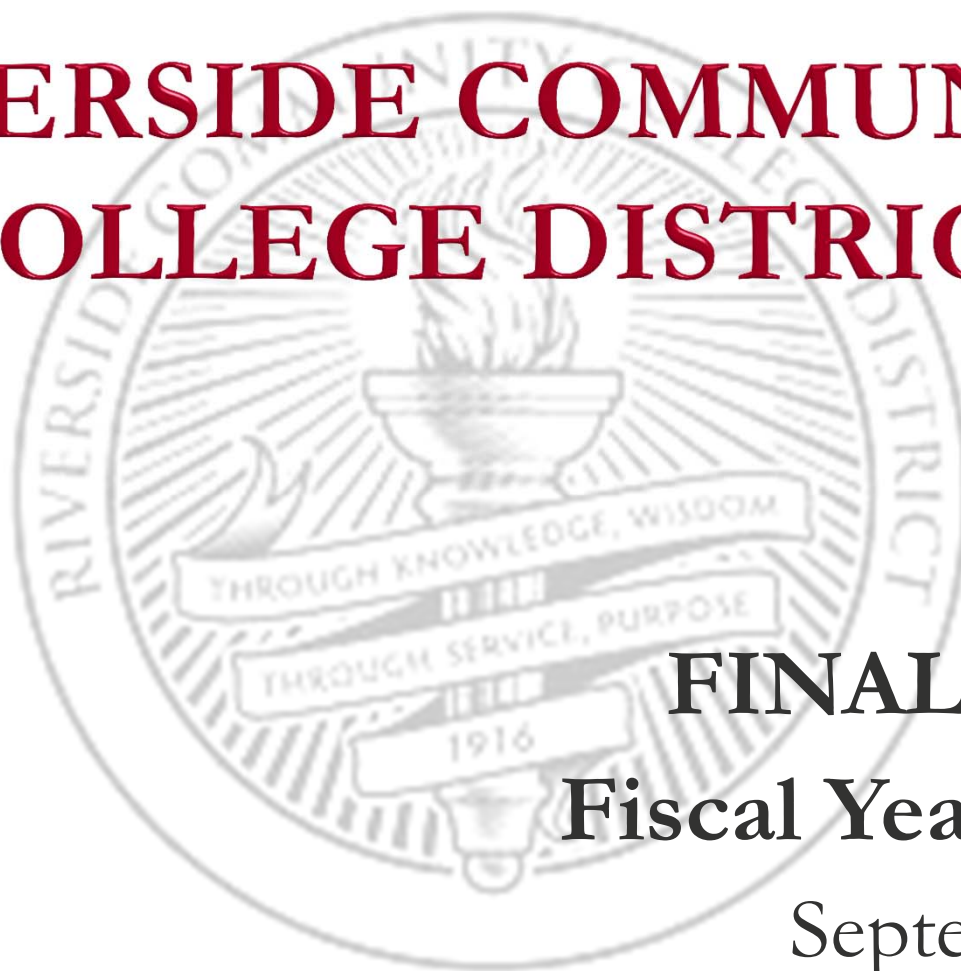
**Attachments:**

[09162014\\_Presentation – FY 2014-15 Final Budget](#)

[09162014\\_Resolution No. 02-14/15 – Temporarily Suspend Fund Balance Target](#)

[09162014\\_Detail by Resource – FY 2014-15 RCCD Final Budget](#)

# **RIVERSIDE COMMUNITY COLLEGE DISTRICT**



## **FINAL BUDGET Fiscal Year 2014-2015**

September 2, 2014

## RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2014-2015 Final Budget

(In Millions)

### FY 2014-2015

#### Unrestricted Resources - New

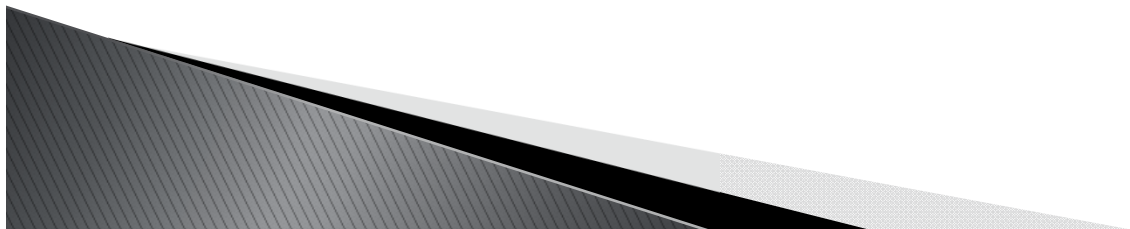
	<u>CCC System</u>	<u>RCCD</u>
COLA (.85%)	\$ 47.3	\$ 1.1
Access (2.75%/3.43%)	140.4	4.1
Mandate Block Grant	49.5	1.1
Total	\$ 237.2	\$ 6.3

#### Restricted Resources - New

Student Success and Support Program	\$ 100.0	\$ 2.3
Student Success and Support Program - Equity	70.0	1.6
Career Technical Education	50.0	1.2
Deferred Maintenance (No Match Required)	148.0	3.5
Disabled Students Programs and Service (DSP&S)	30.00	0.7
Total	\$ 398.0	\$ 9.3

#### Other

Apportionment Deferral "Buy Down"	\$ 497.8	\$ 19.3
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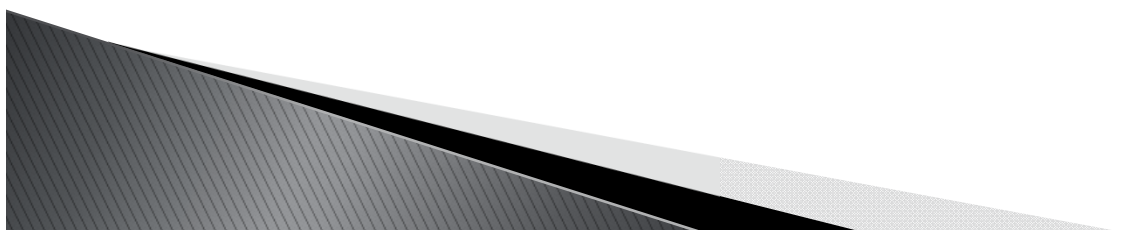
The seal of the Riverside Community College District is a circular emblem. It features a central figure holding a torch, with rays of light emanating from behind. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is written around the top inner edge of the circle. Below the central figure, there are two banners. The upper banner contains the motto "THROUGH KNOWLEDGE, WISDOM" and the lower banner contains "THROUGH SERVICE, PURPOSE". The year "1916" is inscribed at the bottom of the seal.

# **FY 2014-2015 FINAL BUDGET**

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2014-2015 Final Budget

	<u>FY 2014-2015</u>
Beginning Balance at July 1, 2014	\$ 12.74
Revenues	146.27
	<hr/>
Total Available Funds	\$ 159.01
Less Contingency Reserve	(7.80)
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Amount Available for Expenditures	\$ 151.21
Expenditures	151.21
	<hr/>
Remaining Balance	<u><u>\$ -</u></u>

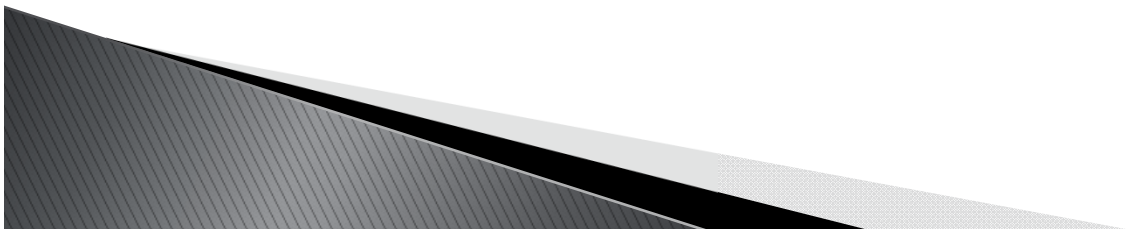


# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2014-2015 Final Budget

### Revenues

	<b>FY 2013-14</b>
FY 2013-14 Base Revenue Budget	\$ 138.96
Significant Revenue Adjustments	
COLA at .85%	\$ 1.11
FY 2014-15 Access at 3.43%	4.14
Lottery	0.30
Non-Resident Tuition	0.26
Mandate Block Grant	1.14
Other	0.36
Total Revenue Adjustments	7.31
FY 2014-15 Base Revenue Budget	\$ 146.27

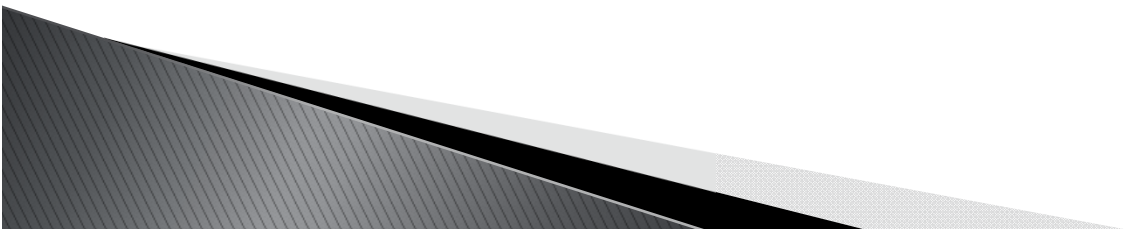


## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### FY 2013-2014 Final Budget

### Expenditures

	<b>FY 2014-15</b>
FY 2013-14 Base Expenditure Budget	\$ 144.01
Salary Increase (.85%)	\$ 0.87
Enrollment Management Increase/Assoc. Faculty/Overload Alignment	2.35
Budget Allocation Model - Entity Budget Alignment - Norco College	0.25
Personnel Step/Column/Growth/New/Placement/Classification/Other	1.45
Net Health Benefits (+5.99%)	0.85
Off-Year Board of Trustees Election	0.60
Net General Liability and Property Expense	(0.23)
STRS Rate Increase (to 8.88%)	0.37
PERS Rate Increase (to 11.77%)	0.09
Utilities	0.40
Contracts and Agreements	0.20
Total Expenditure Adjustments	7.20
FY 2014-15 Base Expenditure Budget	\$ 151.21

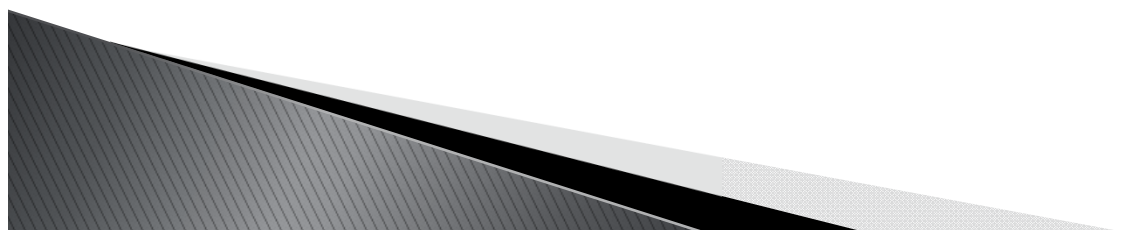




## FY 2014-2015 Contingency Reserve

Unaudited Beginning Balance, July 1	\$ 12.74 M
Net Reduction to Ending Balance	(4.94) M
Contingency Reserve – 4.28% of Unrestricted Funds	\$ 7.80 M

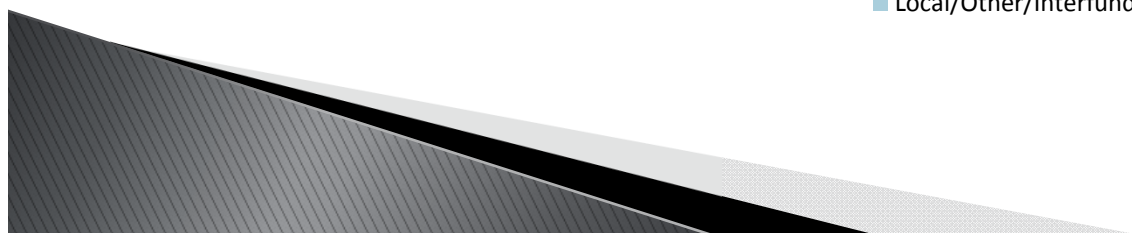
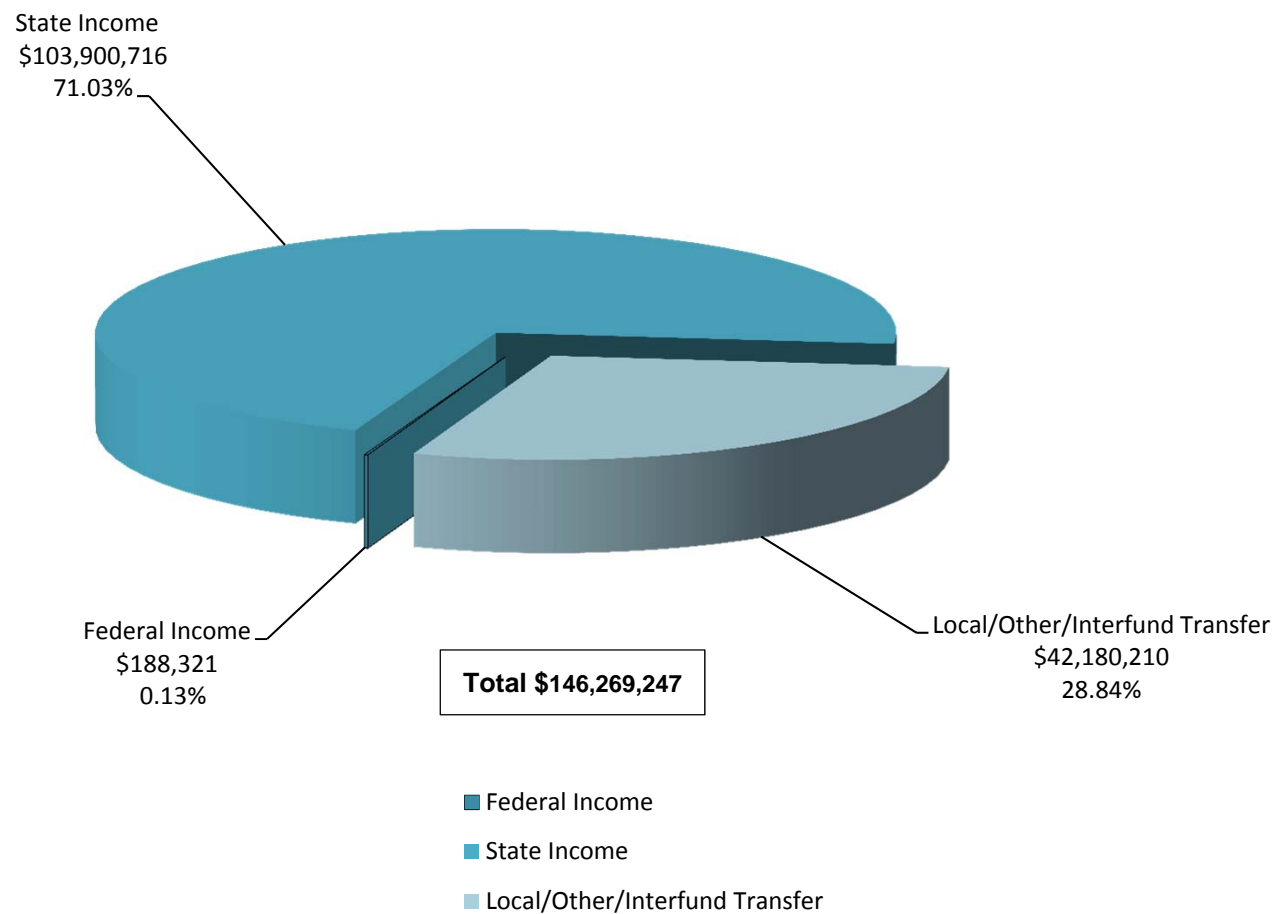
Contingency Reserve at 5.0%	\$ 8.96 M
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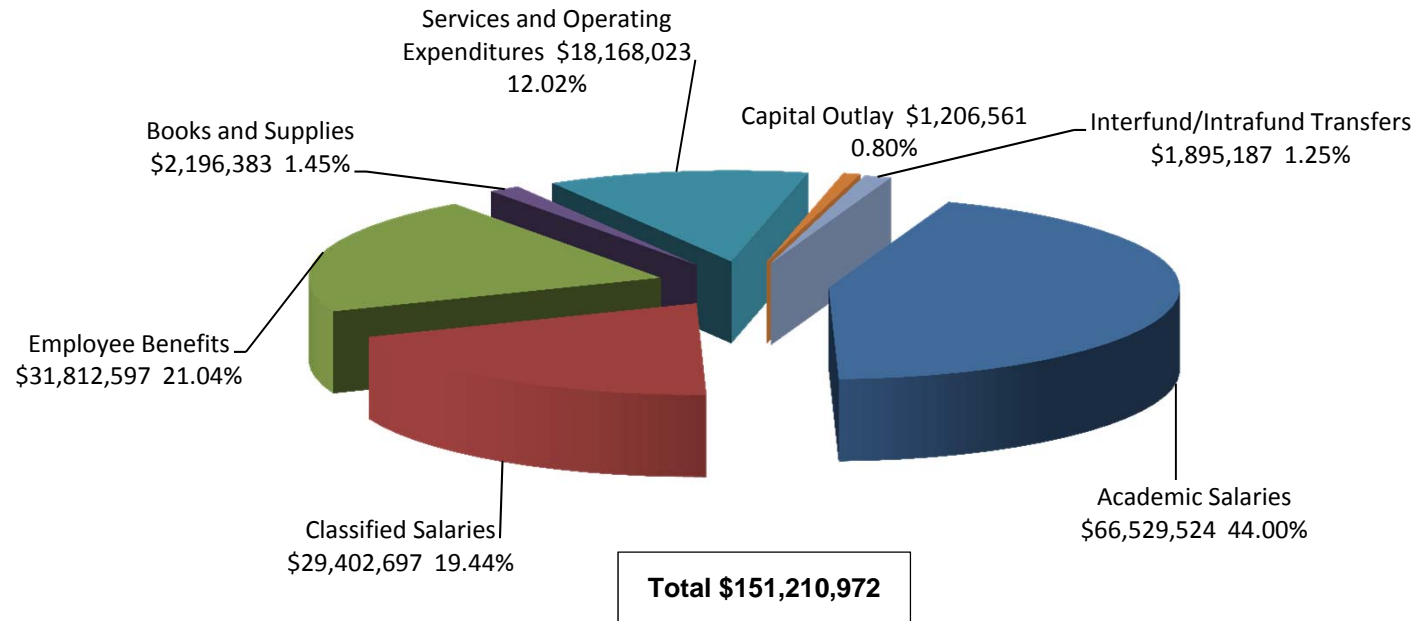
## Contingency/Fund Balance History

FY	Adopted Contingency Balance	% of Available Funds	Actual Ending Fund Balance	% of Available Funds
2013-14	\$ 6,358,532	3.81%	\$ 12,743,536	7.65%
2012-13	\$ 4,560,030	3.05%	\$ 11,407,409	7.52%
2011-12	\$ 5,840,447	4.00%	\$ 6,840,049	4.57%
2010-11	\$ 8,729,056	5.09%	\$ 13,342,484	7.98%
2009-10	\$ 8,391,878	5.50%	\$ 11,172,448	6.76%
2008-09	\$ 12,566,801	7.37%	\$ 13,903,627	9.32%
2007-08	\$ 9,423,484	5.83%	\$ 19,259,076	13.45%

# Revenue 2014-2015



# Expenditures 2014-2015

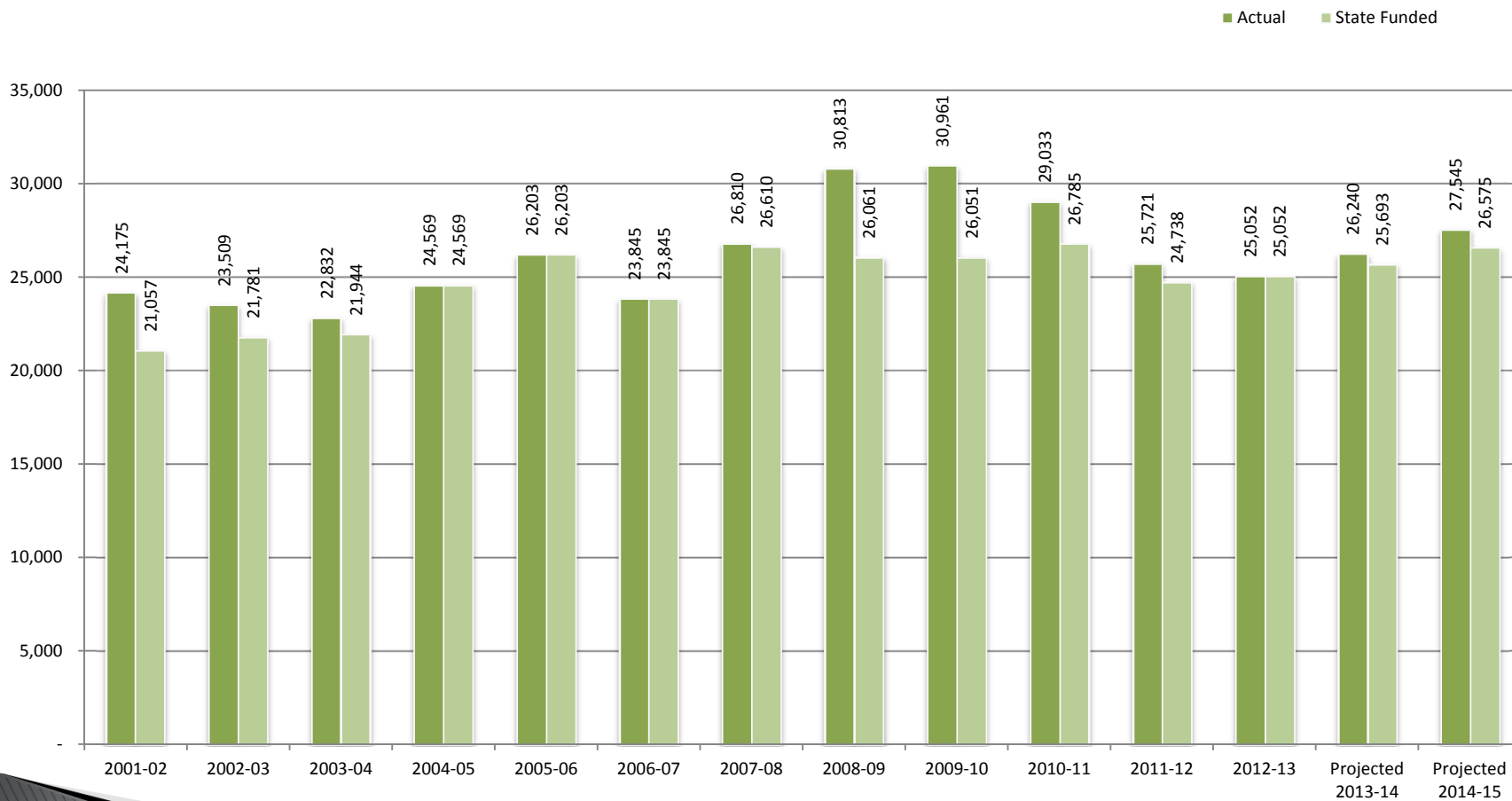


- Academic Salaries
- Classified Salaries
- Employee Benefits
- Books and Supplies
- Services and Operating Expenditures
- Capital Outlay
- Interfund/Intrafund Transfers

# FTES

## Riverside Community College District

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



# FY 2014-15 Credit FTES Projections

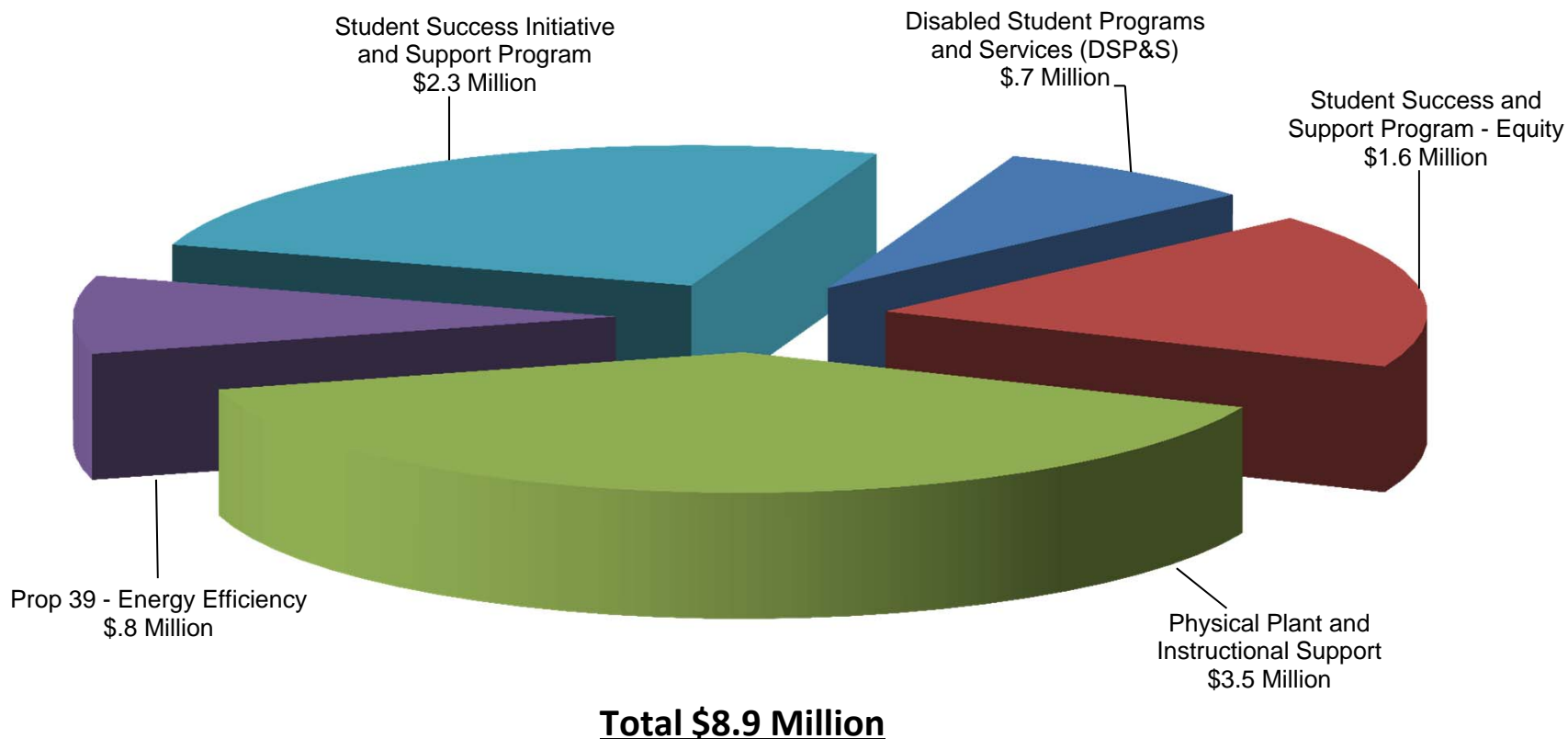
	<u>FY 2014-2015</u>
Base FTES	25,693.21
3.43% Access*	<u>882.24</u>
Total Funded FTES	26,575.45
3.65% Unfunded FTES Target	<u>969.73</u>
FTES Target	<u><u>27,545.18</u></u>

\* The State adopted budget calls for delaying implementation of a new growth formula until FY 2015-16.

## Credit FTES Targets by College FY 2014-2015

	<b>FY 2014-2015 Credit FTES Targets</b>	<b>Credit FTES %</b>
<b>RCC</b>	14,819.30	53.80%
<b>NC</b>	6,362.94	23.10%
<b>MVC</b>	<u>6,362.94</u>	<u>23.10%</u>
<b>Total</b>	<u>27,545.18</u>	<u>100.00%</u>

# Categorical Program Increases



- Disabled Student Programs and Services (DSP&S)
- Student Success and Support Program - Equity
- Physical Plant and Instructional Support
- Prop 39 - Energy Efficiency
- Student Success Initiative and Support Program (SSSP formerly known as Matriculation)



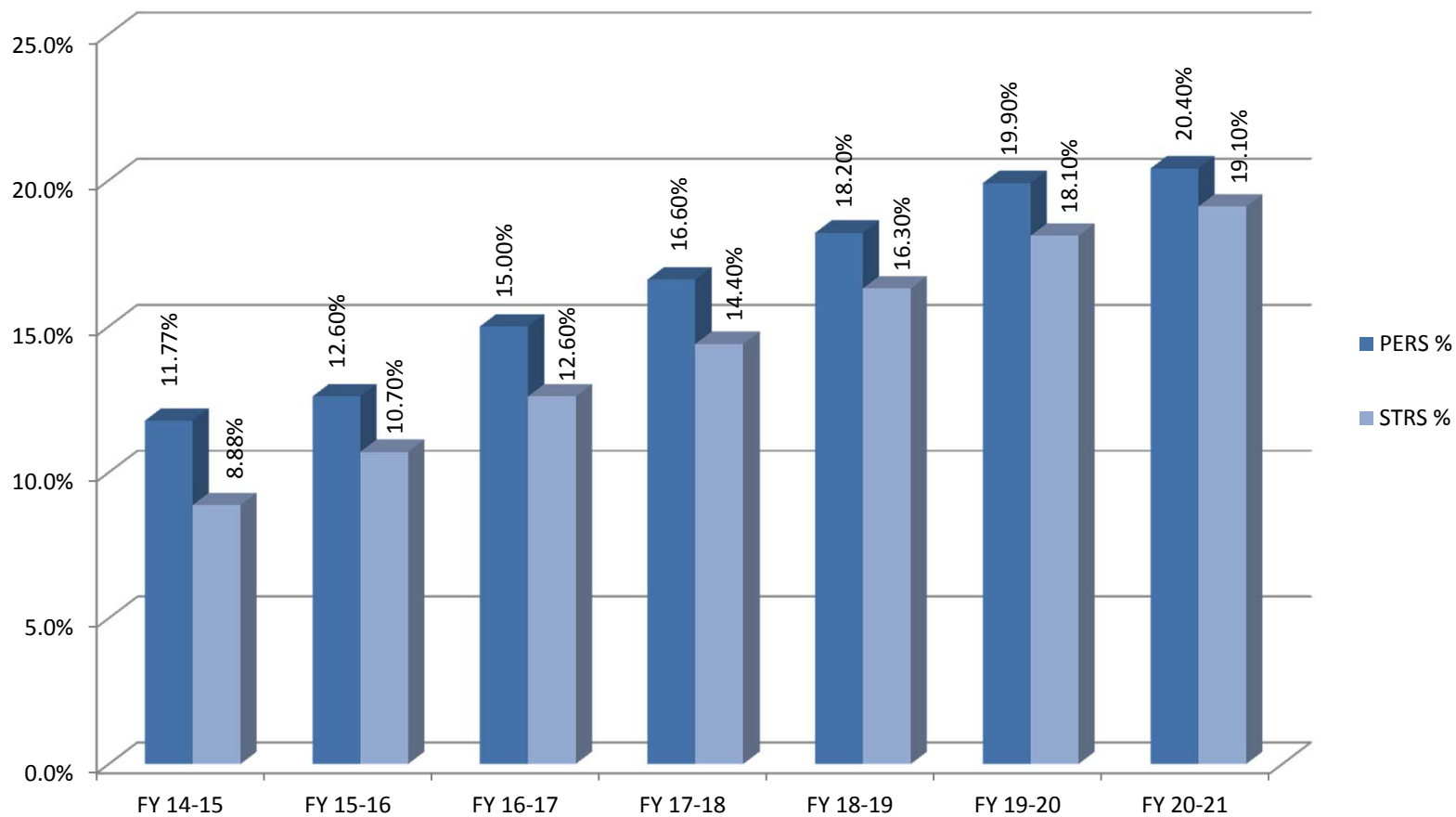


# LOOKING AHEAD

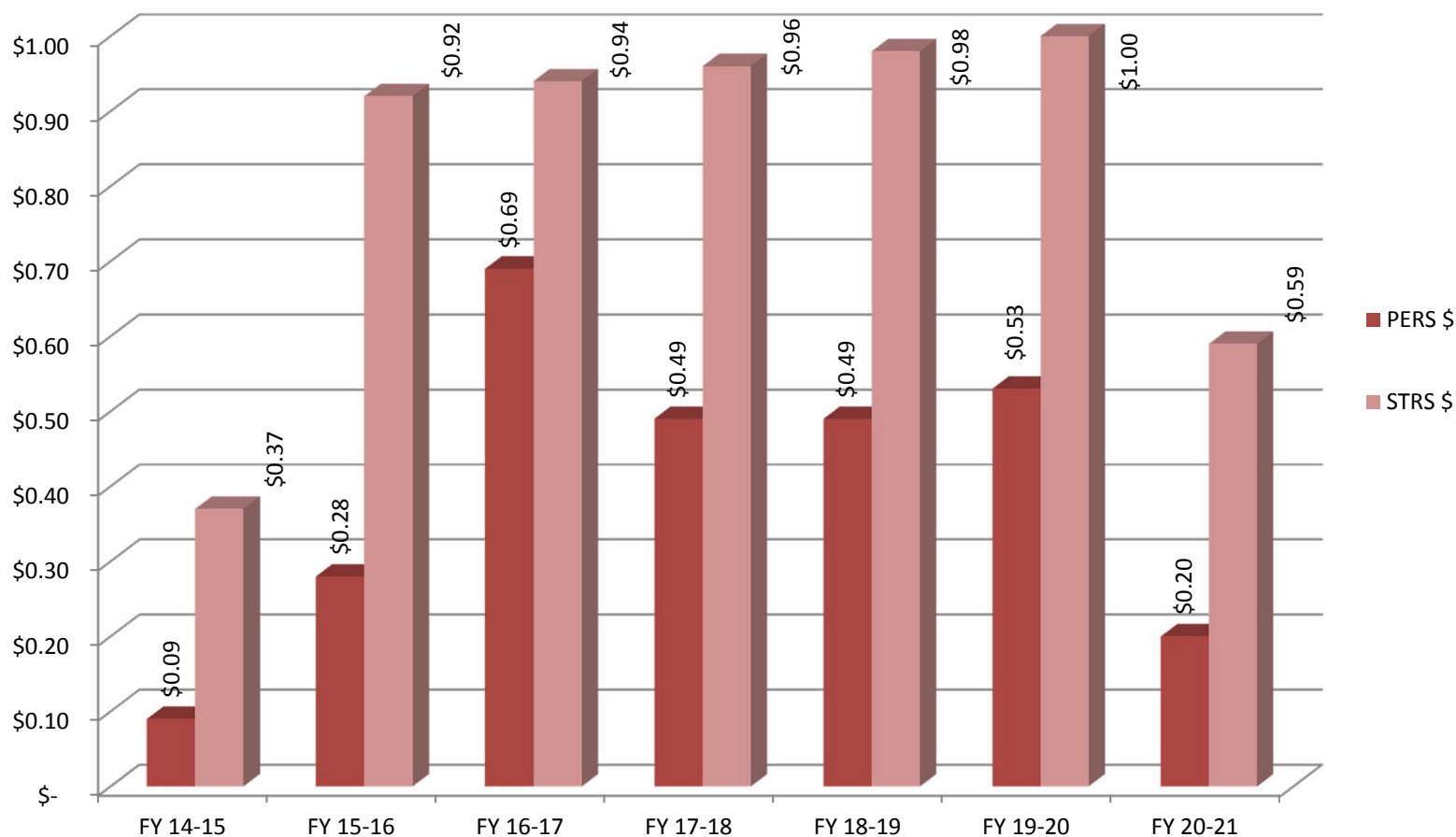
## Challenges and Opportunities

- ▶ Expiring Sales Tax and personal Income Tax Rates under Proposition 30 Beginning in 2016
- ▶ Multi-year Rate Increases for STRS and PERS
- ▶ New Apportionment Growth Formula
- ▶ Impact of Affordable Care Act on District Health Costs
- ▶ Accreditation Recommendations
  - Total Cost of Ownership
  - Technology Plan
  - Other Post Employees Benefits – Retiree Health Benefits
- ▶ Expiring Bargaining Unit Agreements
- ▶ New Facilities Coming Online
- ▶ “Great Recession” Obligations – La Sierra Fund Repayment and Golden Handshake Payments

# PERS and STRS Projected % Rate Annual Increases



# PERS and STRS Projected \$ Annual Budget Increases



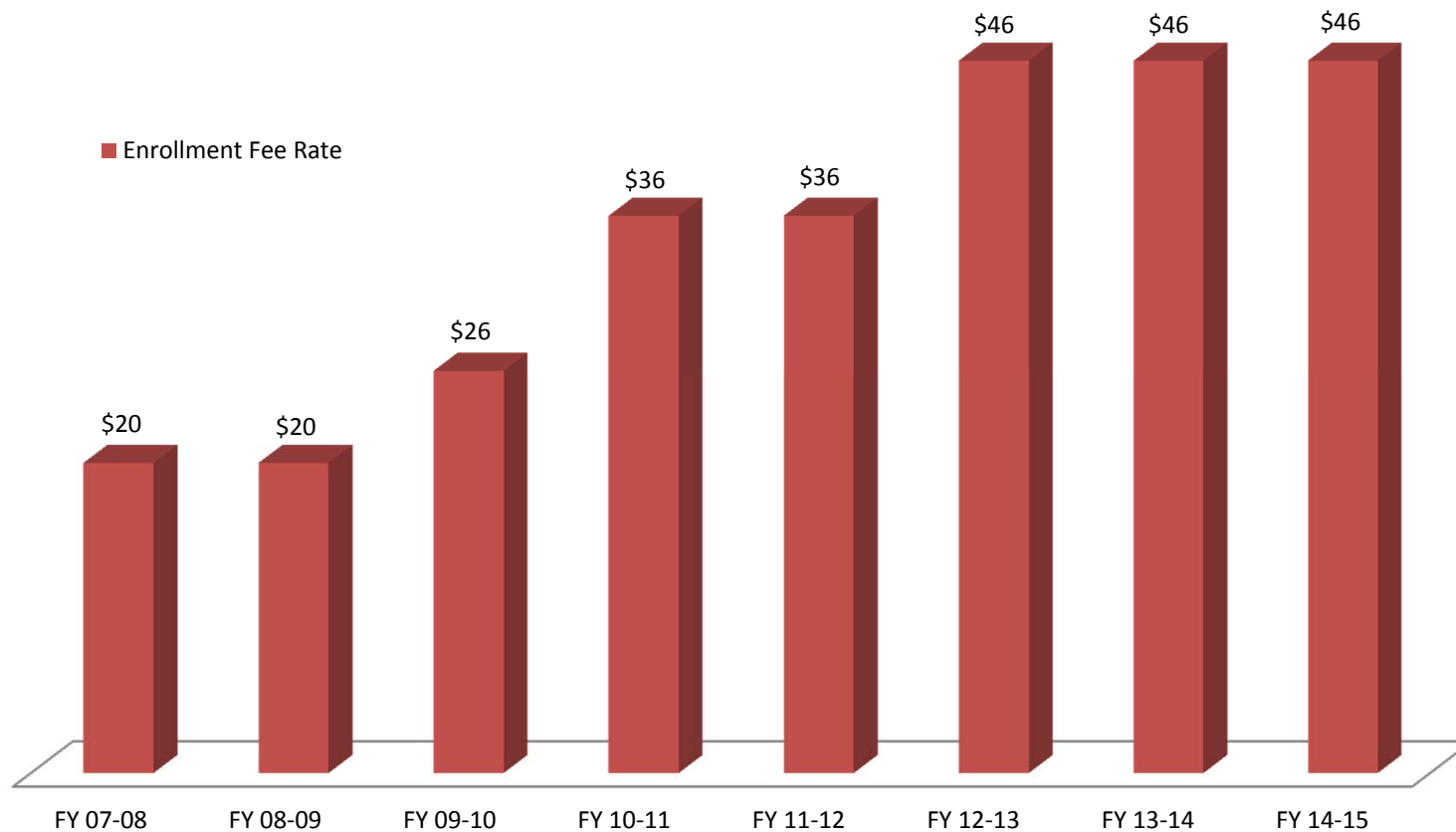
## CCC Budget Proposal FY 2015-2016

- ▶ COLA (3%) - \$180 Million
- ▶ Access (2%) - \$120 Million
- ▶ Full-Time and Part-Time Faculty - \$100 Million
- ▶ Categorical Restoration - \$85 Million
- ▶ Student Success and Student Equity Plans - \$200 Million
- ▶ Economic and Workforce Development - \$25 Million
- ▶ Professional Development - \$25 Million
- ▶ One-Time Funds (If Available)
  - Deferred Maintenance/Instructional Equipment
  - Unfunded Mandates

The seal of River State Community College District is a circular emblem. It features a central torch with a flame, set against a background of radiating lines. The text "RIVER STATE COMMUNITY COLLEGE DISTRICT" is inscribed around the top inner edge of the circle. Below the torch, a banner reads "THROUGH SERVICE, PURPOSE". At the bottom of the seal, the year "1916" is displayed.

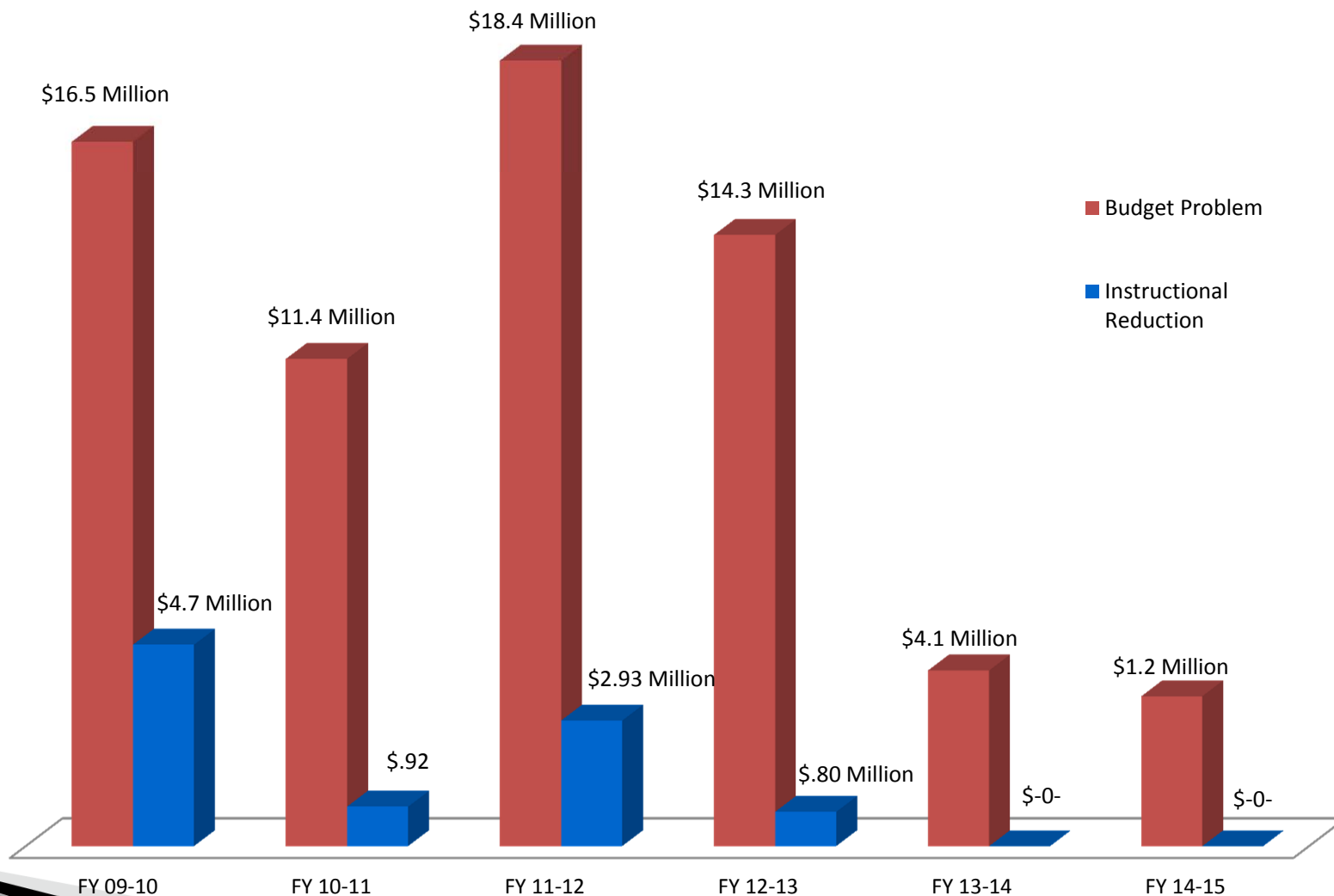
# RECENT BUDGET HISTORY

# Enrollment Fee Rate Per Unit



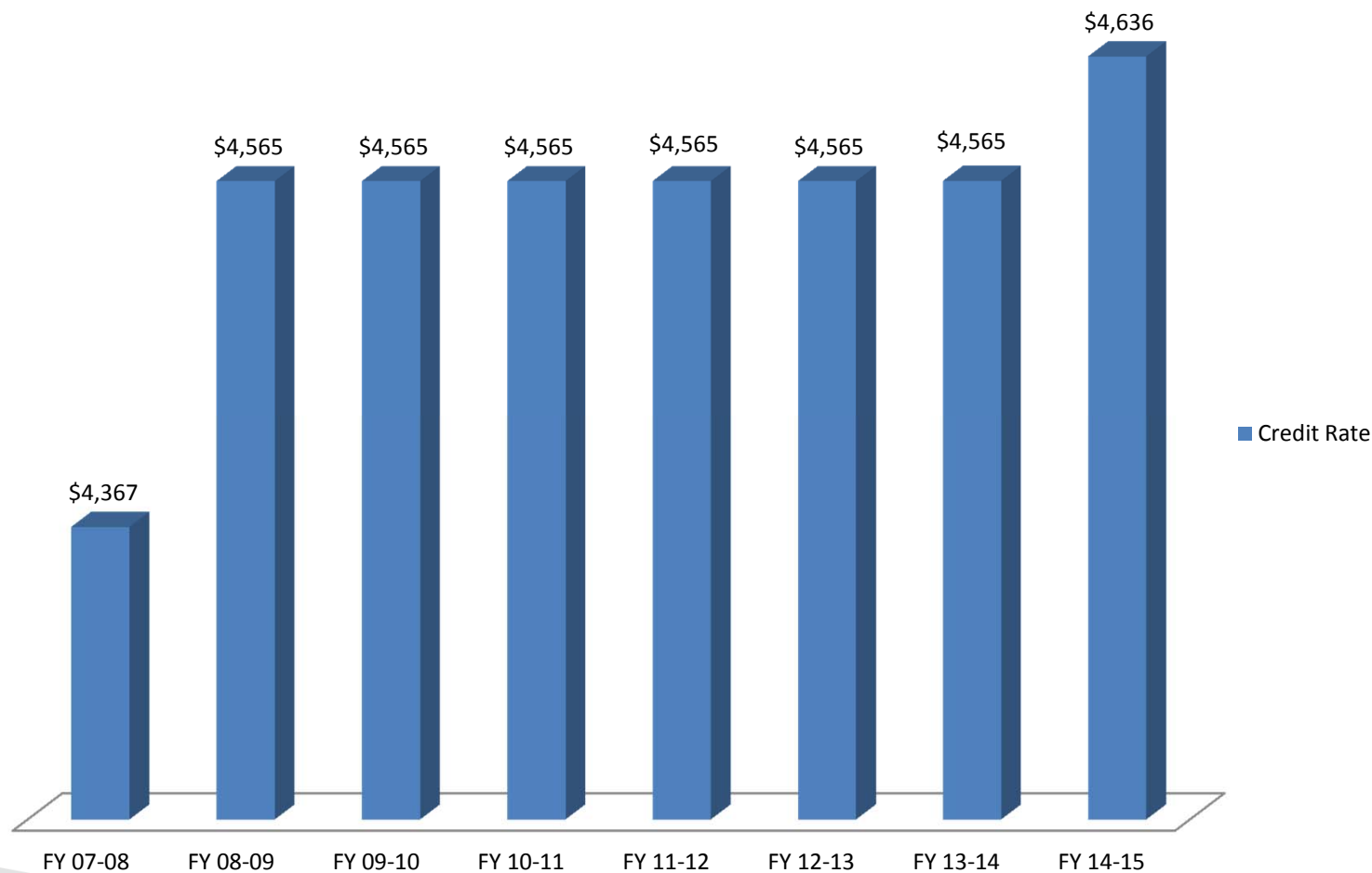
# RCCD Budget Problem

## FY 2009-10 through FY 2014-15

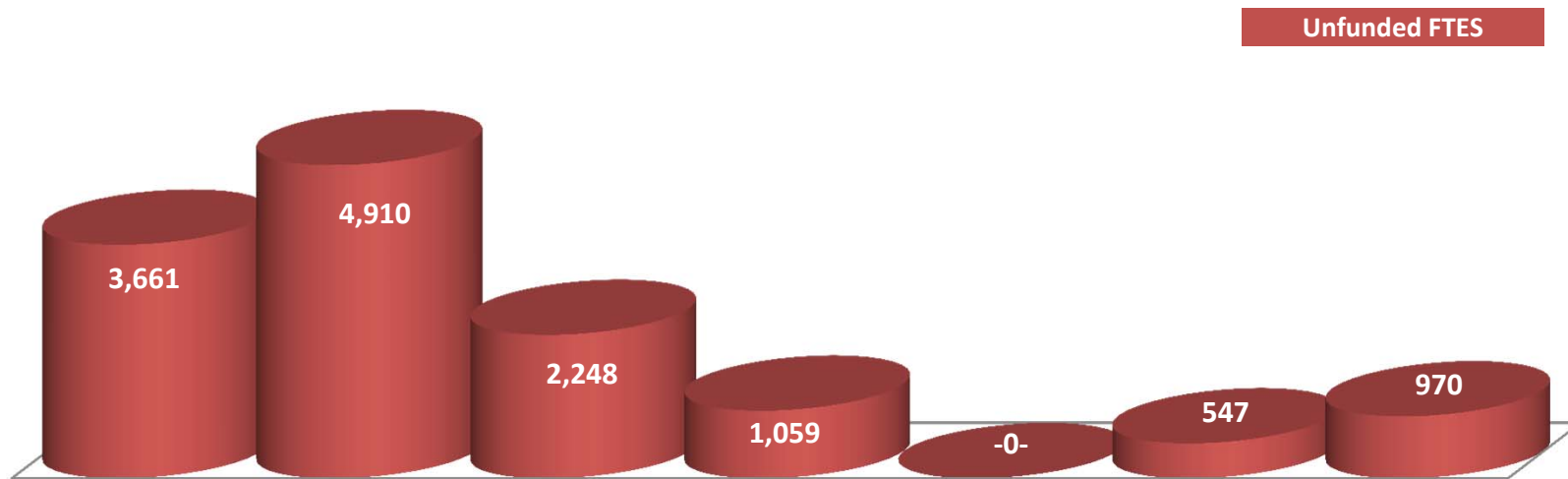




# CCC Base Funding Rate Per Credit FTES



# Credit FTES



FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	
27,010	26,051	26,785	24,738	25,052	25,693	26,575	Funded FTES
30,671	30,961	29,033	25,797	25,052	26,240	27,638	Actual FTES

\*As of 2<sup>nd</sup> Principal Apportionment

\*\*Based on Advance Apportionment and 4% Unfunded Target

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RESOLUTION TO TEMPORARILY SUSPEND THE MINIMUM 5.0% FUND BALANCE  
TARGET AND LOWER IT TO 4.28% FOR FY 2014-2015

RESOLUTION No. 02-14/15

WHEREAS the governing board of the Riverside Community College District has adopted Board Policy 6200 – Budget Preparation which specifies a minimum 5.0% fund balance target concept for the Unrestricted General Fund budget, calculated from the sum of the projected beginning balance for a particular fiscal year and the estimated revenues for that year, and is the first item funded in the budget for any fiscal year; and

WHEREAS the minimum 5.0% fund balance target concept is a guiding principle for the Budget Allocation Model; and

WHEREAS the District identified an estimated budget shortfall of \$3.46 million during the FY 2014-2015 Tentative Budget development process; and

WHEREAS budget adjustments were implemented during the FY 2014-15 Final Budget development process resulting in a net reduction to the estimated budget shortfall of \$2.3 million but were still insufficient to fully eliminate the shortfall; and

WHEREAS it is deemed necessary to temporarily suspend the minimum 5.0% fund balance target concept and lower it to 4.28% for FY 2014-15 to balance the Unrestricted General Fund budget; and

NOW, THEREFORE, the Board of Trustees of the Riverside Community College District does hereby resolve to temporarily suspend the minimum 5.0% fund balance target concept and lower it to 4.28% for FY 2014-2015.

PASSED AND ADOPTED this 19<sup>th</sup> day of September 2014, at the regular meeting of the Riverside Community College District Board of Trustees.

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President of the Board of Trustees  
Riverside Community College District

# RCCD

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE

## 2014-2015 BUDGET

-Detail by Resource-

Presented by

**Michael L. Burke, Ph.D.**  
**Chancellor**



## BOARD OF TRUSTEES

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2014-2015**

## **INTRODUCTION**

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

The 2014-2015 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2014 through June 30, 2015. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

## **THE COLLEGE DISTRICT**

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

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

## DISTRICT'S MISSION STATEMENT

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

## DISTRICT VISION AND VALUES

### VISION

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

### VALUES

Riverside Community College District is committed to the following set of shared values that form its core beliefs and guide its actions.

#### **Legacy**

- Heritage
- Standards
- Foundation of future

- Sustainability
- Responsibility/accountability
- Transparency/collaboration
- Integrity

#### **Inclusiveness**

- Appreciation of diversity/equity
- Respect
- Collegiality
- Shared governance

#### **Enrichment**

- Economic development
- Lifetime learning
- Professional development
- Community advancement

#### **Service**

- To students
- To community
- To the Colleges
- Education/service learning

#### **Excellence**

- Innovation
- Student success
- Organizational effectiveness
- Learning environment

#### **Stewardship**

- Planning
- Resource Development

#### **Shareholders**

- Economic partner
- Community mindedness
- Community responsibility

## COLLEGE MISSION STATEMENTS

### **MORENO VALLEY**

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

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

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

### **NORCO**

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

### **RIVERSIDE**

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



**THE FY 2014-2015 STATE BUDGET**

**AND**

**IMPLICATIONS FOR THE**

**CALIFORNIA COMMUNITY COLLEGES**

**AND**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

*California State Budget, 2014-15*

**Budget Update: 2014-15 Enacted Budget**

The approved budget once again reflects the impact of the passage of Proposition 30 as well as a more stable fiscal footing for the State of California. The approved budget provides increased revenues for education, and continues the restoration of cuts to education that occurred in prior years.

The budget advances a multiyear plan that is balanced, pays down budgetary debt, saves for a “rainy day”, and shores up the teachers’ pension system.

The State’s recent budget problems were amplified by the often referenced “wall of debt” consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over the past decade. The 2014-15 budget reduces more than \$10 billion of this debt by paying down \$5 billion of education deferrals, paying off economic recovery bonds, repaying various special fund loans, and funding \$100 million for mandate claims owed to local governments. The budget also contains \$688 million to reduce deferred maintenance on critical infrastructure. Also, if revenues are higher than anticipated in FY 2014-15, the additional funds will be directed to pay off the remaining education deferrals.

The California State Teachers’ Retirement System (CalSTRS) has rarely been adequately funded. Recently, reduced contributions, benefit enhancements, and stock market crashes have reduced the system’s funding status to the current 67% and set it on a consistent downward trajectory. Barring State action, the system would run out of money in 33 years.

The State budget sets forth a plan of shared responsibility among the State, school districts and teachers to shore up the teachers’ pension system. The first year’s contributions total about \$275 million. Contributions will increase in subsequent years, reaching more than \$5 billion annually by 2020-21. Total contributions today equal 19.3% of teacher payroll and will rise to 35.7%. It is projected that the unfunded liability will be eliminated by 2046 under this plan.

The State budget is heavily dependent on the performance of the stock market and resulting capital gains which, alone, will provide 9.8% of general fund reserves in 2014-15. In response to the volatility of these revenues, a constitutional amendment will be placed on the November ballot for a “Rainy Day Fund” that requires both paying down liabilities and saving for a rainy day.

The pace of economic and revenue recovery is improving but is still uncertain, and the State still needs to address other liabilities that have been created over many decades. The State also faces pressure to shore up the State’s water supply and delivering systems and to provide for maintaining and building educational facilities, all of which will require the issuance of new debt. Eliminating the liabilities will take many years and will constrain the State’s capacity to make other investments.

**Education Highlights**

The State budget includes \$26.2 billion for all higher education programs - \$14.7 billion from the general fund and \$11.5 billion from other funds. For 2014-15, Proposition 98 will provide \$60.9 billion (\$44.5 billion from the general fund and \$16.4 billion from local property taxes) to K-12 and community colleges representing an increase of \$2.6 billion, or 4.5%, from 2013-14 levels.

*California State Budget, 2014-15*

**California Community Colleges**

The major components of the 2014-15 California Community College budget are:

- Access - \$140.4 million (2.75%) “Access” replaces the terms “growth” and/or “restoration” that have been used in the past. While 2.75% of Access funding has been provided, the amount available to some districts will likely be higher as a number of districts are having difficulty meeting their funded levels. This will create opportunities for some districts to grow at a higher rate. A new growth formula must be adopted beginning in 2015-16 and it will give first priority to districts identified as having the “greatest unmet need in adequately serving their community’s higher education needs”.
- COLA – \$47.3 million (.85%)
- Categorical programs - \$200 million
  - Student Success and Support Program - \$100 million
  - Student Success and Support Program – Equity - \$70 million
  - DSP&S - \$30 million
- Deferral Buy-Down - \$498 million... from \$592 million to \$94 million
- Scheduled Maintenance/Instructional Equipment - \$148 million
- Economic and Workforce Development - \$50 million
- Proposition 39 - Energy Efficiency Programs - \$39.7 million
- Mandate Block Grant – Prior Years - \$49.5 million

The community college system has seen increased revenues in each of the past two years as a direct result of Proposition 30 and an improving economy, albeit still not at pre-“Great Recession” levels. However, the improving economy is modest and driven to a larger extent by one-time capital gains. Also, Proposition 30 is temporary... the sales tax increase expires at the end of 2016 and the income tax increase will terminate at the end of 2018. We must monitor the impact of these pending events so that we can appropriately plan for the future.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BUDGET PLAN  
FOR  
FY 2014-2015**

The District prepared a 2014-2015 budget projection following release of the Governor's initial budget proposal in January 2014. That projection estimated a budget problem of \$5.2 million, taking into consideration both increased revenues and increased costs. This information was presented to the Board of Trustees in March 2014.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2014-2015 Tentative Budget. The Tentative Budget reflected a budget shortfall of \$3.5 million, pending passage of the State budget, year-end closing results, final enrollment numbers and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

## BUDGET OVERVIEW

### ENROLLMENTS

The District's enrollment experience between 2001-02 and 2014-15 is presented in Exhibit A. Enrollment increased steadily until peaking in 2008-09.

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

For fiscal 2014-2015, the District anticipates receiving an additional 882 funded credit FTES, representing an increase over the prior year of 3.43%. The District's enrollment target is 27,545 FTES and continues the strategy of maintaining a minimum amount of unfunded FTES to serve as many students as possible while still positioning the District to capture unallocated growth within the system. Target FTES by college follows:

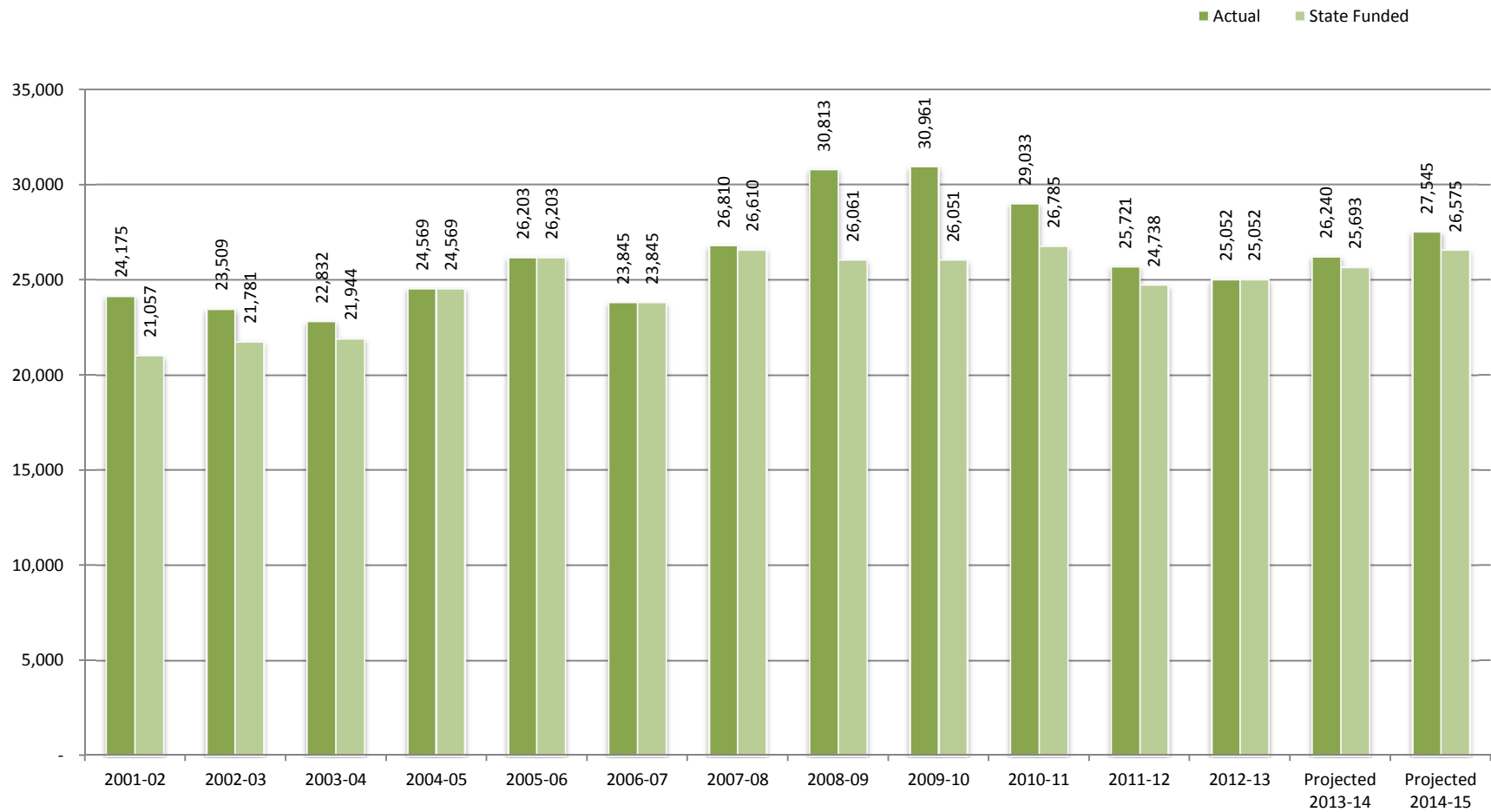
<u>College</u>	<b>FY 2014-2015 Credit FTES Target</b>	<b>Credit FTES %</b>
RCC	14,819.30	53.80%
NC	6,362.94	23.10%
MVC	6,362.94	23.10%
Total	<u>27,545.18</u>	<u>100.00%</u>

Enrollments will need to be closely monitored in FY 2014-15 to ensure that the FTES targets are achieved, but also that they are achieved within the allocated budget. Softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 2.75% and possibly even more than the 3.43% provided the District in the Advance Apportionment.

## Exhibit A

### Riverside Community College District

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



**Exhibit A**  
**Riverside Community College District**  
**FTES Enrollments (continued)**

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Projected 2013-14*</u>	<u>Projected 2014-15**</u>
<b><u>Total FTES</u></b>	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34	28,307.75
Resident	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27	27,703.84
Nonresident	600.86	511.13	460.72	469.73	512.54	592.07	603.91
<b><u>Resident FTES</u></b>							
Credit	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64	27,545.18
Noncredit	298.09	224.31	115.83	137.20	66.33	159.63	158.66
<b><u>Nonresident FTES</u></b>							
Credit	600.86	510.66	457.76	466.75	510.61	588.03	599.79
Noncredit	-	0.47	2.96	2.98	1.93	4.04	4.12
<b><u>Basic Skills</u></b>	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56	2,814.42
<b><u>State-Funded FTES</u></b>							
Resident Credit	27,009.50	26,051.08	26,785.38	24,737.57	25,052.19	25,693.22	26,575.45
Resident Noncredit	206.49	194.30	115.83	106.97	66.33	152.92	158.66
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	3,803.80	4,909.65	2,247.68	982.95	0.00	547.42	969.73
Resident Noncredit	91.60	30.01	0.00	30.23	0.00	6.71	0.00

\* Total Projected FTES numbers for FY 2013-2014 are based on reported amounts at P3. The final 2013-2014 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2014.

\*\* Total Projected FTES for FY 2014-2015 are based on the State's adopted budget.

**Exhibit A**  
Riverside Community College District  
**FTES Enrollments**

	<b><u>Actual</u></b> <b><u>2001-02</u></b>	<b><u>Actual</u></b> <b><u>2002-03</u></b>	<b><u>Actual</u></b> <b><u>2003-04</u></b>	<b><u>Actual</u></b> <b><u>2004-05</u></b>	<b><u>Actual</u></b> <b><u>2005-06</u></b>	<b><u>Actual</u></b> <b><u>2006-07</u></b>	<b><u>Actual</u></b> <b><u>2007-08</u></b>
<b><u>Total FTES</u></b>	24,866.87	24,191.30	23,421.97	25,088.61	26,788.53	24,403.97	27,528.91
Resident	24,351.00	23,721.45	23,001.01	24,666.13	26,323.25	23,967.48	27,011.29
Nonresident	515.87	469.85	420.96	422.48	465.28	436.49	517.62
<b><u>Resident FTES</u></b>							
Credit	24,175.40	23,508.70	22,831.62	24,569.01	26,202.62	23,844.65	26,809.50
Noncredit	175.60	212.75	169.39	97.12	120.63	122.83	201.79
<b><u>Nonresident FTES</u></b>							
Credit	512.65	463.77	418.61	418.96	460.83	436.49	517.62
Noncredit	3.22	6.08	2.35	3.52	4.45	-	-
<b><u>Basic Skills</u></b>	1,483.35	1,677.91	1,639.50	1,915.66	1,948.88	2,085.43	2,133.83
<b><u>State-Funded FTES</u></b>							
Resident Credit	21,056.85	21,781.12	21,944.38	24,569.01	26,202.62	23,844.65	26,609.74
Resident Noncredit	129.21	154.84	159.62	97.12	120.63	122.83	196.47
Basic Skills	237.36	180.70	386.45	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	3,118.55	1,727.58	887.24	-	-	-	199.76
Resident Noncredit	46.39	57.91	9.77	-	-	-	5.32



## 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 B) are projected at \$159.01 million for fiscal 2015. Key factors include:

1. **State Funding**
  - a. COLA – \$1.11 million (.85%)
  - b. Growth – \$4.14 million (2.75% for system, 3.43% for District at Advanced Apportionment)
  - c. Part-Time Faculty Compensation – The District will receive \$.57 million...the same amount as fiscal 2014.
  - d. Lottery Revenue – \$3.4 million, which is \$.3 million above the prior year level.
  - e. Mandate Block Grant – The District will receive \$1.14 million for prior year mandate claims and \$.72 million for continuing mandate claims.
2. **Nonresident Tuition** – \$2.6 million, which is \$.26 million above the prior year level.
3. **Interest Income** – Projected at \$.25 million to reflect substantial elimination of apportionment deferrals and improving yields from the County Treasurer.
4. **Enrollment Fee Revenue** – Projected at \$8.8 million. Although enrollment is increasing, the impact of more students qualifying for Board of Governor's Fee Waivers is having a dampening effect on enrollment fee revenue growth.
5. **Indirect Cost Recovery Revenue** – Projected at \$.36 million

### EXPENDITURES

Within the funds available for the 2014-2015 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 2014-2015 Resource 1000 budget reflects the following major items (Exhibit C):

1. **Compensation**
  - a. Salary – \$.88 million has been provided for employee salary increases at .85%.
  - b. Step and Column/Growth/Placement – A \$.66 million increase.
  - c. Health Benefits – An increase of \$.92 million, representing an average rate of increase of 5.99%.
  - d. CalSTRS – An increase to the STRS employee contribution rate from 8.25% to 8.88% will result in an increase of \$.37 million for fiscal 2015. Substantial rate increases beginning in FY 2015-16 and continuing through FY 2020-21 will see rates go from 9.81% to 19.10% resulting in an average annual increase of \$.82 million per year. At present, there is no additional funding source to pay for this cost.

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

- e. CalPERS – An increase to the PERS employer contribution rate from 11.442% to 11.771% will result in an increase of \$.09 million for fiscal 2015. Substantial rate increases beginning in FY 2015-16 and continuing through FY 2020-21 will see rates go from 12.6% to 20.4%, resulting in an average annual increase of \$.40 million prior year. Currently, there is no additional funding source to pay for this cost.
2. A total of \$2.35 million has been allocated to the colleges on a FTES basis for associate faculty and overload salaries and benefits to achieve their enrollment targets.
3. A \$.47 million increase has been included for utilities and \$.20 million has been provided for increases to existing contracts and agreements.
4. An annual benefit analysis was performed by Keenan and Associates on the RCCD PPO health plan. The results of the analysis indicate an increased liability associated with health claims. To provide for this increased liability, Keenan and Associates recommended an increase in the rate per employee participant. As a result, the rate will increase by 11% from \$22,122 per year to \$24,555 per employee participant per year. A similar rate increase will be passed along to our age 65+ retirees who participate in this plan. The impact of the increase to Resource 1000 has been included in the FY 2014-15 budget. In prior years, the activity of both the self-insured health program and the self-insured general liability program were accounted for in Resource 6100. To recognize the different goals and objectives of each program and to provide better tracking and accountability, these two programs have been re-aligned into separate Resources, 6100 and 6120.
5. An actuarial valuation was performed by an external actuary on the District's exposure to general and employment liability claims. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a substantial liability. New for FY 2014-15, is the development of a rate to apply to each dollar of payroll across all Resources. This will provide funding to address the actuarial liability and reserve requirements, and to spread the cost throughout all operations of the District. Previously, this cost was born exclusively by the general fund as a transfer to Resource 6100. The rate for FY 2014-15 will be 1.35%. The net impact to Resource 1000 is a savings of \$.23 million.
6. The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate an improvement to our liability exposure. As a result, the workers' compensation rate will remain the same at 2.29% for fiscal year 2014-15.
7. FY 2013-14 was the first year of implementation of the revised Budget Allocation Model (BAM). The District Budget Advisory Council (DBAC) met regularly during the year to discuss and recommend solutions, both permanent and temporary, to outstanding BAM implementation issues. One such issue was related to aligning entity revenues with entity expenditures...Entity Budget Alignment. The DBAC recommended that Norco College receive a one-time budget augmentation of \$.71 million in recognition that some level of budget misalignment may exist. However, due to the structural budget shortfall that exists, the budget augmentation was reduced to \$.25 million. During FY 2014-15, the DBAC will devote substantial time and effort to resolve the Entity Budget Alignment question.

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

### **ENDING FUND BALANCE**

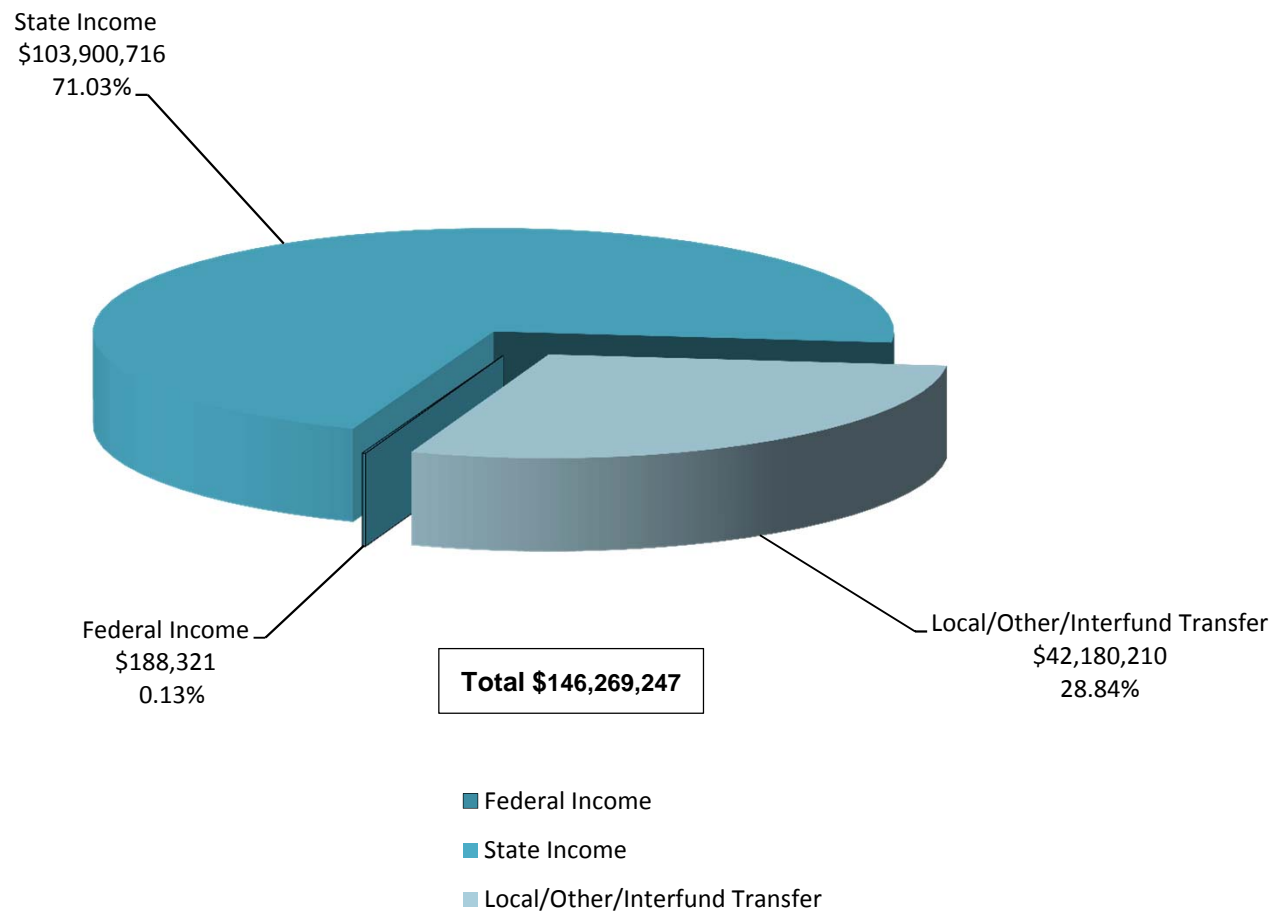
The District anticipates an unaudited beginning balance in Resource 1000 of \$12.74 million at July 1, 2014. The District projects an ending balance of \$7.80 million at June 30, 2015. The projected ending balance is below the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds. The 5.0% reserve level equals \$8.96 million. A component of the budget balancing strategy for fiscal 2015 is to temporarily lower the reserve requirement from 5.0% to 4.28%.

### Exhibit B

## Riverside Community College District

### 2014-2015 Proposed Budget

### Resource 1000 Revenue

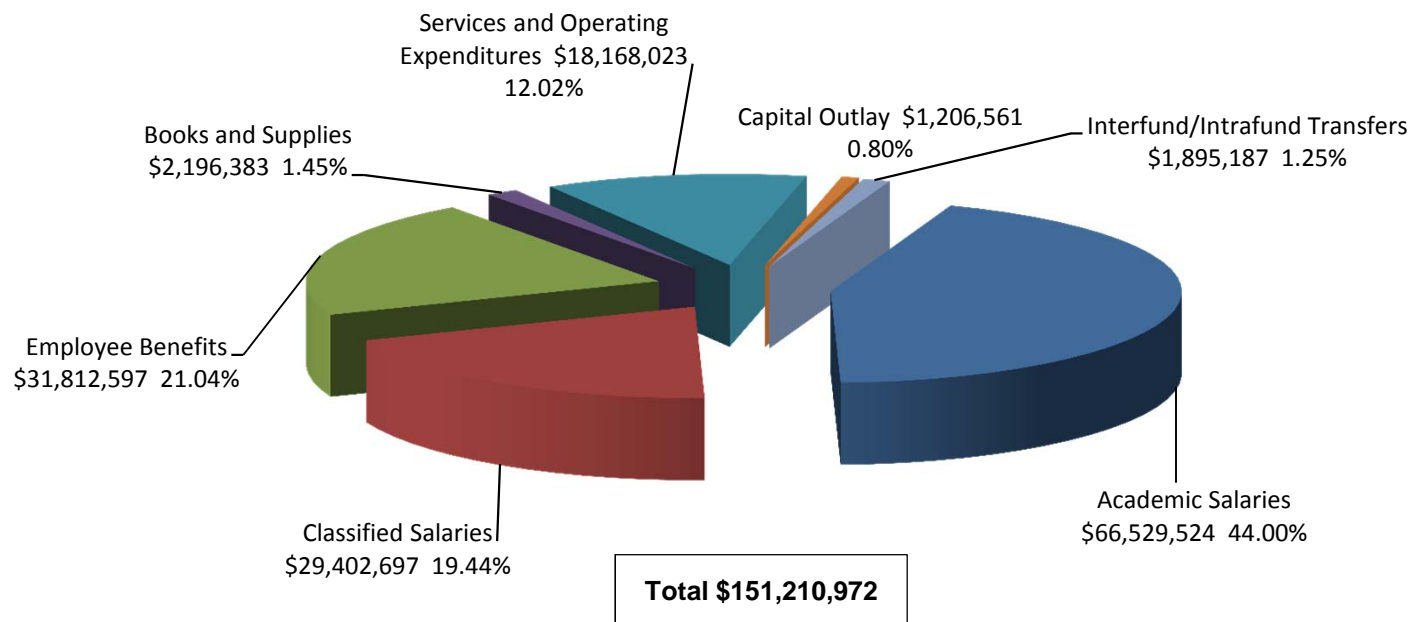


### Exhibit C

## Riverside Community College District

### 2014-2015 Proposed Budget

### Resource 1000 Expenditures



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

## **BUDGET ALLOCATION MODEL**

### BAM Principles

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

### Policy/Organizational Considerations

1. Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
2. Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
3. Defining self-insurance funding.
4. Defining DSPS services and funding levels.

### BAM Revision Components

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

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

7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
8. Interfund loans will be allocated “off the top” of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

**Exhibit D**  
Riverside Community College District  
**FY 2014-2015**  
**Budget Allocation Model - Final Budget**

	<u>Total</u>						
<b>Contingency Budget from FY 2013-2014</b>	<b>\$ 6,358,532</b>						
<b>Apportionment</b>							
Basic Allocation	\$ 10,683,362						
Cr FTES (MVC - 5,935.13; NC - 5,935.13; RCC - 13,822.95 (25,693.21))	119,126,422						
COLA at .85%	1,107,007						
Growth at 3.43% (MVC - 203.80; NC - 203.80; RCC - 474.65 (882.25))	<u>4,125,287</u>						
Total Gross Apportionment	\$ 135,042,078						
Less, Property Taxes	(28,791,147)						
Less, Enrollment Fees	(8,813,935)						
Less, Estimated Deficit Factor	<u>(751,397)</u>						
Total Net Apportionment	<b>\$ 96,685,599</b>						
<b>Total Beginning Balance and Apportionment</b>	<b>\$ 103,044,131</b>						
Less, Contingency Reserve (Board Adopted at 4.28% or more)	(7,801,811)						
Less, DO Allocation	(3,387,198)						
Less, DSS Allocation	(16,993,707)						
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)	-						
Less, Outgoing Transfer for CSJCL (Resource 1120)	(110,900)						
Less, Outgoing Transfer for DSPS Match and FWS Support	<u>(997,493)</u>						
<b>Total Funds for Per Credit FTES Calculation</b>	<b>\$ 73,753,022</b>						
Total Target Credit FTES	<u>27,545.18</u>						
<b>BAM Funding Rate Per Credit FTES</b>	<b>\$ 2,677.5291</b>						
		<b>Total</b>	<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>
<b>Total Funding Rate Per Target Credit FTES</b>	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291		
<b>Target Credit FTES Target</b>	27,545.18	6,362.94	6,362.94	14,819.30			
<b>Total Allocated Beginning Balance and Apportionment</b>	\$ 73,753,022	\$ 17,036,957	\$ 17,036,957	\$ 39,679,108			
FY 2013-14 Excess (Shortfall) of Budgeted Revenues	1,493,768	579,024	971,335	(56,591)	-	(40,136)	
FY 2013-14 Excess (Shortfall) of Budgeted Expenditures	3,198,754	800,743	431,678	1,966,333	857,450	875,168	
Non-Credit FTES	442,474	276,728	-	165,746	-	-	
Federal Revenues	188,321	58,738	51,220	78,363	-	-	
Other State Revenues	6,772,643	1,564,481	1,564,481	3,643,681	-	-	
Local Revenues	41,915,826	9,300,155	9,424,395	23,191,276	264,384	-	
Incoming Transfer from Customized Solutions (Resource 1170)	53,283	-	53,283	-	-	-	
Incoming Transfer from Bookstore (Resource 1110)	429,923	54,800	240,423	134,700	-	-	
<b>Total Available Funds</b>	<b>\$ 128,248,014</b>	<b>\$ 29,671,626</b>	<b>\$ 29,773,772</b>	<b>\$ 68,802,616</b>	<b>\$ 1,121,834</b>	<b>\$ 835,032</b>	
<b>Base Expenditures for FY 2014-2015</b>							
FY 2014-2015	(128,248,014)	(30,676,951)	(26,228,136)	(71,342,927)	(18,115,541)	(4,222,230)	
<b>Budget (Shortfall) or Excess</b>	<b>\$ (0)</b>	<b>\$ (1,005,325)</b>	<b>\$ 3,545,636</b>	<b>\$ (2,540,311)</b>	<b>\$ (16,993,707)</b>	<b>\$ (3,387,198)</b>	



**Exhibit D**  
Riverside Community College District  
**FY 2014-2015**  
**Budget Allocation Model - Final Budget**

Base Expenditures for FY 2014-2015	Total				DSS	DO	Total DO/DSS
	Colleges	Moreno Valley	Norco	Riverside			
FY 2013-2014 Base Expenditure Budget	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,831
Position Step and Column Adjustments	610,773	149,682	153,251	307,840	52,155	707	52,862
Salary Increases (.85%)	777,450	190,306	158,531	428,613	86,875	13,700	100,575
Health/Dental/Life Insurance	675,193	137,267	123,771	414,155	103,112	69,940	173,052
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL)	430,166	105,850	86,721	237,595	31,757	8,130	39,887
Growth/Placement/New/Reclassifications	556,391	73,699	118,333	364,359	105,362	117,032	222,394
General Liability and Property Expense	1,122,414	271,517	225,851	625,046	120,120	24,580	144,700
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,350,000	542,850	542,850	1,264,300	-	-	-
Special Revenue Set-Aside/Budget Adjustments	292,304	34,151	324,281	(66,128)	249,720	(160,631)	89,089
Barnes and Noble Signing Bonus Usage	(112,975)	(12,679)	(974)	(99,322)	-	-	-
Contracts/Agreements/Licenses	170,520	41,060	33,820	95,640	24,480	5,000	29,480
Utilities Holding Account	387,727	63,708	265,552	58,467	11,901	-	11,901
Off-Year Board of Trustees Election	-	-	-	-	-	600,000	600,000
BAM Equilibrium Adjustment	250,000	-	250,000	-	-	-	-
Base Expenditure Budget FY 2014-2015	\$ 128,248,014	\$ 30,676,951	\$ 26,228,136	\$ 71,342,927	\$ 18,115,541	\$ 4,222,230	\$ 22,337,771
% of Base Budget	85.17%	20.37%	17.42%	47.38%	12.03%	2.80%	14.83%
\$ Increase (Decrease) to PY Base Budget	7,509,963	\$ 1,597,411	\$ 2,281,987	\$ 3,630,565	\$ 785,482	\$ 678,458	\$ 1,463,940
% Increase/-Decrease to PY Base Budget	6.22%	5.49%	9.53%	5.36%	4.53%	19.15%	7.01%

## OTHER DISTRICT RESOURCES

### *OTHER RESOURCES*

Other District “Resources” reflected in the budget are:

- 1050 Parking – Restricted
- 1070 Student Health – Restricted
- 1080 Community Education
- 1090 Performance Riverside
- 1110 Bookstore (Contractor Operated)
- 1120 Center for Social Justice and Civil Liberties - Restricted
- 1170 Customized Solutions
- 1180 Redevelopment Pass-Through – Restricted
- 1190 Grants and Categorical Programs – Restricted
- 3200 Food Services
- 3300 Child Care
- 4100 State Construction and Scheduled Maintenance
- 4130 La Sierra Capital
- 4170 2010D Capital Appreciation Bonds
- 4180 2010D Build America Bonds
- 6100 Self-Insured PPO Health Plan
- 6110 Self-Insured Workers’ Compensation
- 6120 Self-Insured General Liability
- Student Federal Grants
- State of California Student Grants
- ASRCCD

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

**1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking operations, maintain parking lots and support the College Safety and Police Department, which is funded from both this Resource as well as Resource 1000. In FY 2012-13, personnel costs were realigned to reflect how services are delivered based on a study conducted by the Chief of Police. The Parking operation incurred a loss of \$.45 million and \$.03 million in FY 2012-13 and FY 2013-14, respectively. Fund balance decreased from \$.64 million to \$.16 million. The proposed budget shows current year expenditures exceeding current year revenues by approximately \$.11 million, thus reflecting an encroachment upon the contingency reserve that will result in an ending balance of \$.05 million.

**2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.45 million and a projected ending balance of \$1.79 million, while providing increased services to students.

**3. Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2012-13 with an accumulated deficit of \$.16 million and \$.23 million in fiscal year 2013-14. A comprehensive recovery plan is being developed by the

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

director of this program. This Resource will need to be closely monitored throughout the year, to ensure revenue projections are realized and costs are contained.

**4. Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2013-14 with an accumulated deficit of \$.91 million, an increase of \$.41 million over the prior year. This substantial decline is due primarily to a precipitous decline in revenues versus what was planned for the year. Riverside City College has realigned the operating model for FY 2014-15. RCC's Performing Arts department and students will be integrated into Performance Riverside productions as an essential component of the instructional program. Staff has been realigned to the general fund to reflect the integration into the instructional program. In addition, a transfer from Resource 1110 – Bookstore, in the amount of \$.28 million has been included. The result of these changes reflects a reduction to the accumulated deficit in FY 2014-15 by \$.28 million to \$.63 million.

**5. Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. These bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes interfund transfers of \$.26 million to Resource 3200 - Food Services and \$.10 million to Resource 3300 - Child Care, and an intrafund transfer of \$.43 million to the general operating fund.

**6. Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties, with the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. Organizational changes have resulted in the hiring of a director for the Center in FY 2013-14. The Center will be supported through the allocation of Resource 1000 funds for salary and benefits of the Director position, while grants and private donations are sought to advance programming and to better sustain the Center in the future. For FY 2014-15, the allocation amount is \$.11 million.

**7. Resource 1170, Customized Solutions** – Resource 1170 was established to isolate the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The budget proposal provides for total available funds of \$1.10 million and an ending deficit of \$6,081. This Resource will need to be closely monitored for revenue realization and cost containment.

**8. Resource 1180, Redevelopment Pass-Thru** - Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs; consulting services relative to existing redevelopment agreements; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; and funds for the Coil School for the Arts building project. The District continues to receive ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012.

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

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

**a.** The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from FY2013-14, are as follows: Riverside City College - \$.58 million; Norco College - \$.17 million; Moreno Valley College - \$.05 million; and District Support Services - \$.11 million. These funds are restricted to capital outlay, maintenance and equipment.

**b.** The State has provided \$3.5 million Physical Plant and Instructional Support funds to the District in FY 2014-15. The amounts that will be allocated to the colleges, after providing a set-aside of \$.50 million for ADA litigation remediation, follows: Riverside City College - \$1.62 million; Norco College - \$.69 million; and Moreno Valley College - \$.69 million. The colleges will determine how much of their allocation will be devoted to Scheduled Maintenance, Architectural Barrier Removal and Instructional Equipment. These funds do not require a match from the District.

**10. *Resource 3200, Food Services*** – Resource 3200 accounts for food service and catering activities for all three colleges. This Resource ended FY 2013-2014 with an ending reserve balance of \$.68 million. As mentioned previously, an interfund transfer in the amount of \$.26 million from Resource 1110 – Bookstore is provided, down from \$.58 million in the prior year.

**11. *Resource 3300, Child Care*** - The District operates childcare programs at Riverside City College and Moreno Valley College. A transfer in the amount of \$.10 million of Riverside City College's allocation from Resource 1110 – Bookstore has been included to provide for prior year deficits. This Resource ended 2013-14 with an ending reserve balance of \$.19 million and is projected to end fiscal 2015 with an ending reserve of \$.33 million.

**12. *Resource 4100, State Construction and Scheduled Maintenance*** - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2014-15 in the amount of \$3.5 million. The entire allocation has been established in this Resource until the colleges determine the amount they will allocate between Scheduled Maintenance, Architectural Barrier Removal and Instructional Equipment. Once determined, transfers will be made to the appropriate Resources. These funds do not require a match from the District. The budget proposal also includes \$.14 million for equipment to complete the Moreno Valley College Student Academic Services building.

**13. *Resource 4130, La Sierra Capital*** - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of \$1.95 million has been repaid to date, leaving a remaining balance owed from the general fund of \$5.06 million. The remaining balance will be repaid over four years at approximately \$1.27 million per year.

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

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

**15. Resource 4180, 2010D Build America Bonds** - This fund was established to account for the Build America Bonds proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit E). Build America Bonds were authorized as part of the American Recovery and Reinvestment Act of 2009. The District receives cash subsidies from The United States Treasury, equal to 35% of the annual interest payable on these bonds, effectively lowering the cost of borrowing. The sequestration provisions adopted by the federal government in 2013 have reduced the subsidy payments by 8.6%.

**16. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health programs. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to recommend a sufficient funding rate for health claims coverage. The analysis by Keenan and Associates recommended an increase to the rate assessed for each participating employee. As a result, the annual rate will increase from \$22,122 to \$24,555, an 11% increase.

**17. Resource 6110, Self-Insured Workers' Compensation** - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The actuarial valuation indicates an improving exposure to workers' compensation liabilities as a result of continued investment in claims reduction initiatives and management; insurance program revisions; safety and security awareness and training; and injury and illness prevention. Consequently, the workers' compensation rate charged will remain the same, 2.29%, for fiscal year 2014-15.

**18. Resource 6120, Self-Insured General Liability** - Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to general and employment liabilities. To fund the estimated claims liability and to provide for an adequate reserve, a rate of 1.35% per dollar of payroll will be implemented to generate approximately \$1.5 million.

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

**Exhibit E**  
Riverside Community College District  
**2014 -2015 Final Budget**  
**Measure C Projects - (Resources 4170 and 4180)**

<b>Project Description</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 70,878	\$ 633,093	\$ 243,867	\$ 253,477	\$ 1,201,315
Nursing/Sciences Building	-	1,873,044	-	-	1,873,044
Scheduled Maintenance	161,297	355,913	321	50,621	568,152
Student Acadmic Services	-	-	-	1,249,243	1,249,243
Wheelock Gym Seismic Retrofit	-	615,816	-	-	615,816
Food Services Remodel Project	-	-	-	4,729	4,729
Learning Gateway Building	-	-	-	210,334	210,334
Student Support Center	-	-	2,045	-	2,045
Logic Domain	12,750	-	-	-	12,750
Network Operations Centers	-	-	520,077	2,815,618	3,335,695
Aquatics Project	-	162,699	-	-	162,699
Quad Basement Remodel	-	114,559	-	-	114,559
March Dental Education Center	-	-	-	33,551	33,551
ADA Transition Plan	339,937	-	-	-	339,937
Norco Secondary Effects	-	-	355,700	-	355,700
Utility Infrastructure	779,660	-	-	-	779,660
Moreno Valley Science Laboratories Remodel	-	-	-	197,197	197,197
Ben Clark Public Safety Training Center Status Pr	-	-	-	31,375	31,375
Alumni Carriage House	27,731	-	-	-	27,731
IT Audit	3,678,909	-	-	-	3,678,909
Culinary Arts / District Office Building	12,843,375	12,843,375	-	-	25,686,749
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	9,968	-	-	-	9,968
Student Services Workforce Building	-	24,477,441	-	-	24,477,441
Master Plan Update	-	-	2,386	18,505	20,891
Swing Space Market Street	379,009	-	-	-	379,009
Ground Water Monitoring Wells	-	-	368,217	-	368,217
Project Contingency	4,753,946	-	-	-	4,753,946
Program Reserve	4,310,463	-	-	-	4,310,463
Emergency Phones	-	-	-	108,418	108,418
Physicians Assistant Remodel	-	-	-	70,808	70,808
Audio Visual	-	-	-	148,450	148,450
Mechanical Upgrades	-	-	-	214,755	214,755
Coil School for the Arts	22,099,137	-	-	-	22,099,137
Lovekin Parking/Tennis Project	-	151,172	-	-	151,172
West Side Food Services	-	1,517,262	-	-	1,517,262
Energy Self Generation Incentive Program	-	-	584,694	-	584,694
<b>Totals</b>	<b>\$ 49,490,660</b>	<b>\$ 42,955,174</b>	<b>\$ 2,158,507</b>	<b>\$ 5,491,481</b>	<b>\$ 100,095,821</b>
Amount to be Funded from Future Measure C Issuance					(58,689,995)
<b>Total Expenditure Budget</b>					<b>\$ 41,405,826</b>

## **BUDGET SUMMARY**

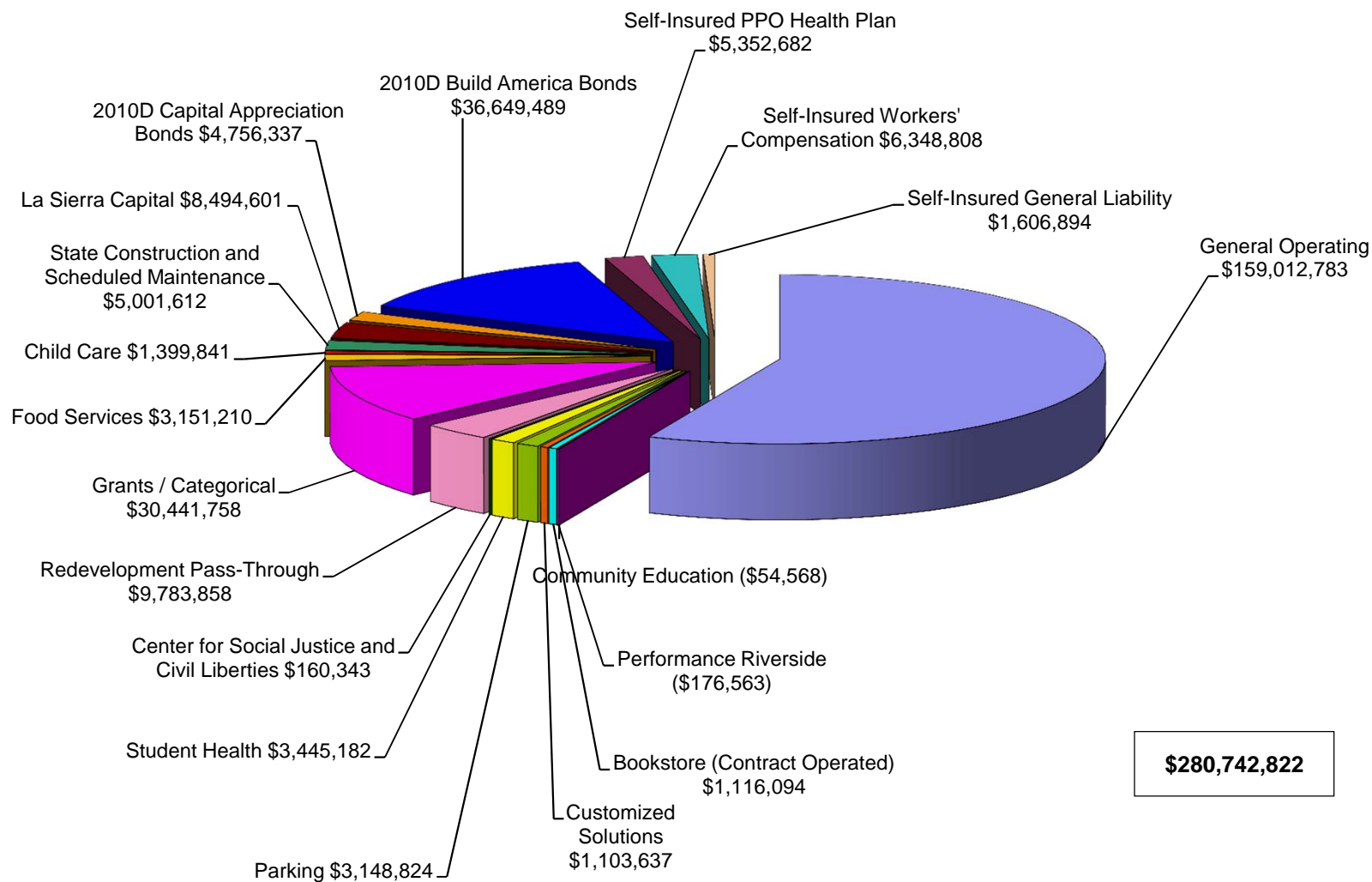
Exhibit F presents the total RCCD budget proposal for FY 2014-15 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2014-15.

## Exhibit F

### Riverside Community College District

### 2014-2015 Proposed Budget

### Total Available Funds

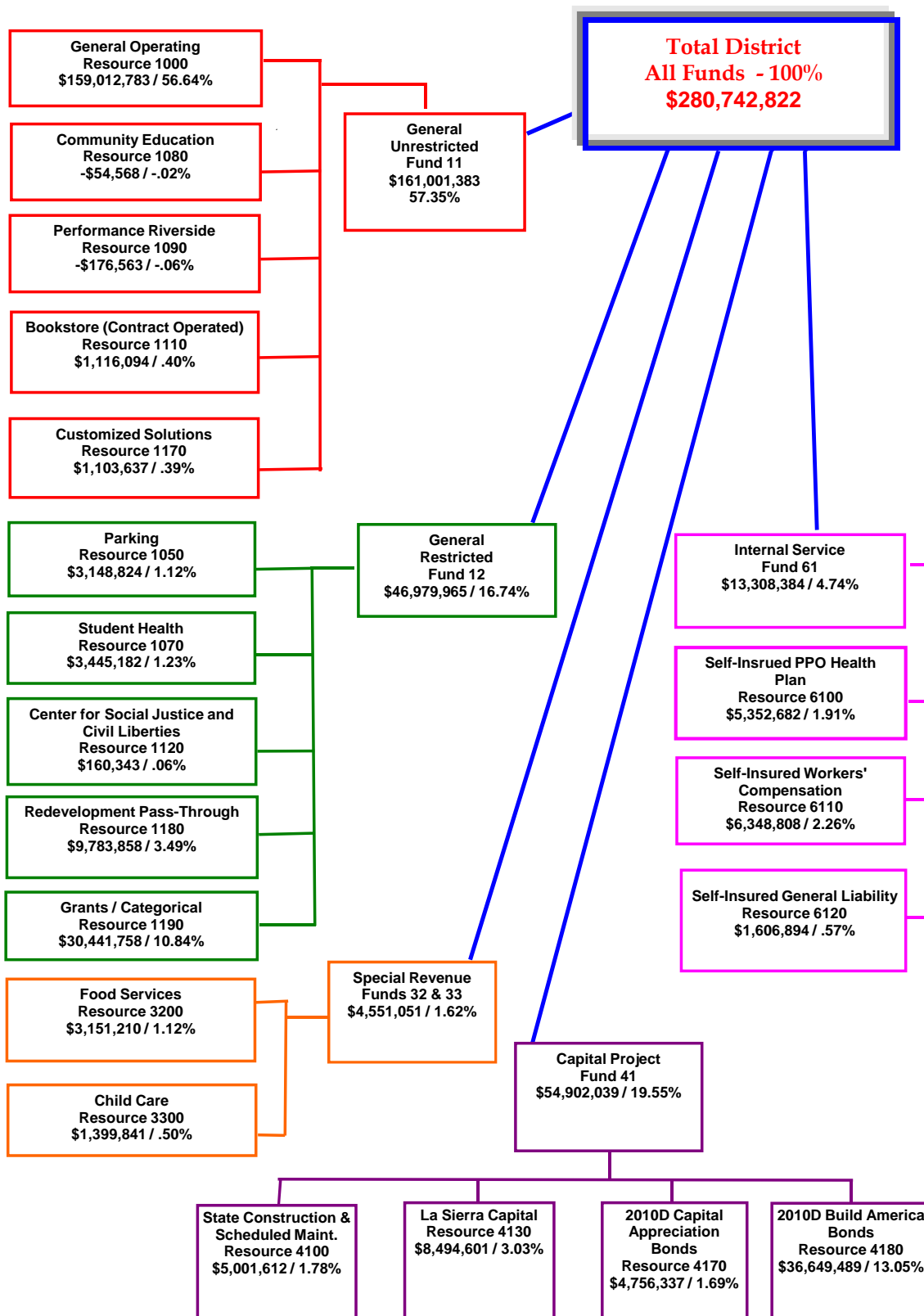


- |  |   |                                      |
|--|---|--------------------------------------|
| ■ General Operating                            | ■ Community Education                           | ■ Performance Riverside              |
| ■ Bookstore (Contract Operated)                | ■ Customized Solutions                          | ■ Parking                            |
| ■ Student Health                               | ■ Center for Social Justice and Civil Liberties | ■ Redevelopment Pass-Through         |
| ■ Grants / Categorical                         | ■ Food Services                                 | ■ Child Care                         |
| ■ State Construction and Scheduled Maintenance | ■ La Sierra Capital                             | ■ 2010D Capital Appreciation Bonds   |
| ■ 2010D Build America Bonds                    | ■ Self-Insured PPO Health Plan                  | ■ Self-Insured Workers' Compensation |
| ■ Self-Insured General Liability               |   |                                      |



## Exhibit F

### Riverside Community College District 2014-2015 Proposed Budget Fund Schematic - Total Available Funds



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS**  
**2014-2015**

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2013-2014</u>	<u>Final Budget</u> <u>2014-2015</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 150,365,498	\$ 159,012,783
1080 Community Education	275,483	(54,568)
1090 Performance Riverside	(119,729)	(176,563)
1110 Bookstore (Contract-Operated)	981,150	1,116,094
1170 Customized Solutions	<u>1,211,005</u>	<u>1,103,637</u>
Total Unrestricted General Funds	<u>152,713,407</u>	<u>161,001,383</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,527,105	3,148,824
1070 Student Health	3,191,759	3,445,182
1120 Center for Social Justice and Civil Liberties	119,004	160,343
1180 Redevelopment Pass-Through	8,903,860	9,783,858
1190 Grants and Categorical Programs	<u>32,606,557</u>	<u>30,441,758</u>
Total Restricted General Funds	<u>47,348,285</u>	<u>46,979,965</u>
Total General Funds	<u>200,061,692</u>	<u>207,981,348</u>
<u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200 Food Services	2,797,674	3,151,210
3300 Child Care	<u>1,178,157</u>	<u>1,399,841</u>
Total Special Revenue Funds	<u>3,975,831</u>	<u>4,551,051</u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2014-2015**

<u>Fund / Resource</u>	<u>Adopted Budget 2013-2014</u>	<u>Final Budget 2014-2015</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	4,434,390	5,001,612
4130 La Sierra Capital	7,204,535	8,494,601
4170 2010D Capital Appreciation Bonds	6,614,474	4,756,337
4180 2010D Build America Bonds	<u>55,115,108</u>	<u>36,649,489</u>
Total Capital Projects Funds	<u>73,368,507</u>	<u>54,902,039</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Self-Insured PPO Health Plan	6,519,350	5,352,682
6110 Self-Insured Workers' Compensation	5,257,610	6,348,808
6120 Self-Insured General Liability	<u>-</u>	<u>1,606,894</u>
Total Internal Service Funds	<u>11,776,960</u>	<u>13,308,384</u>
<b>Total District Funds</b>	<b><u>\$ 289,182,990</u></b>	<b><u>\$ 280,742,822</u></b>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 53,427,000	\$ 62,024,000
State of California Student Grants	<u>2,100,000</u>	<u>3,130,000</u>
Total Student Financial Aid Accounts	<u>55,527,000</u>	<u>65,154,000</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,710,352</u>	<u>1,902,392</u>
<b>Total Expendable Trust and Agency</b>	<b><u>\$ 57,237,352</u></b>	<b><u>\$ 67,056,392</u></b>
<b>Grand Total</b>	<b><u>\$ 346,420,342</u></b>	<b><u>\$ 347,799,214</u></b>

## LOOKING AHEAD

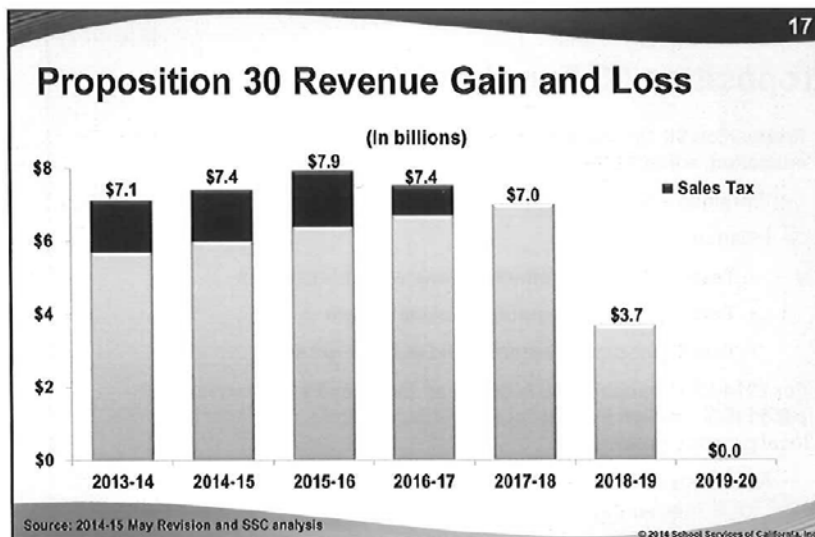
The annual budget is critical to the achievement of the missions, long-range goals and objectives of RCCD and its three colleges. It is important that the budget process provide a glimpse of the financial future. Each year we do this by closing the budget narrative with a section entitled “Looking Ahead.”

As we look back at the year just ended, FY 2013-14, we are able to see the positive financial results of Proposition 30 approved by the voters of California as well as the improving, yet fragile, State and national economies. However, Proposition 30 is temporary and its benefits will begin expiring at the end of 2016. So we must be vigilant of these realities and strategically plan for our financial health.

According to School Services of California, Inc., while the national economy is tenuous, there are signs of economic improvement: American factories are gaining momentum with consecutive months of improvement on the Manufacturers Purchasing Manager’s Index; increasing wage growth; employers are continuing to add jobs across the spectrum of professions; inflation is still relatively low with prices up only 2.1% from a year ago; and the Federal Reserve has projected that short-term interest rates will increase, signaling confidence in the economy over the next couple of years.

School Services of California, Inc. reports that California’s economy has shown some encouraging developments: Job growth has begun to outpace most of the nation, with significant gains in educational and health services professions; overall flat growth in new home sales with increased pricing, indicate a normalization of the housing market; median home prices are at the highest level since December 2007; foreclosures have plummeted to less than 7% of the housing market; personal income growth is estimated at 4.1% for 2015; and the unemployment rate, is expected to fall to 7.7%. The increase to the sales tax and personal income tax rates, as a result of Proposition 30 passage, added \$7.1 billion in revenues to the State’s coffers in 2013-14. For 2014-15 and 2015-16, according to School Services of California, Inc., \$7.4 billion and \$7.9 billion, respectively, will be provided. The sales tax rate increase of .25% will expire in 2016-17 and the personal income tax increase will expire in 2018-19.

Below is a graph showing the impact of the revenue gains and losses from Proposition 30.



## LOOKING AHEAD (continued)

The State Budget continues to present the District with its own complex budget. The major variables are:

- 1. *Student Enrollment Fees and Property Taxes*** – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfalls experienced will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue shortfalls.
- 2. *Education Protection Act*** – The amount budgeted by the State for community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee?

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

- 3. *California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)*** – Beginning in 2014-15 both PERS and STRS employee rates will begin to increase under multi-year plans to close the unfunded liability gap for both systems. However, beginning in 2015-16, much larger employer rate increases for both PERS and STRS will begin and will continue through 2020-21. The rates are projected to go from 11.7% to 20.4% for PERS and from 8.9% to 19.1% for STRS. The combined, estimated average annual increased cost to the District will be approximately \$1.2 million. To date, the State has not provided a source of funds to pay for this increase so the District will have to plan to absorb it.

- 4. *New Apportionment Growth Formula*** – The 2014-15 budget directs the California Community College’s Board of Governors to adopt a growth formula beginning in 2015-16 that gives first priority to districts identified as having the “greatest unmet need in adequately meeting their community’s higher education needs.” The Department of Finance has weighed-in with the metrics they believe will appropriately measure “unmet need” for each community college. Similarly, the Chancellor’s Office has formed a taskforce to develop metrics from the System’s perspective; however, the system proposal will need the blessing of the Department of Finance. A draft proposal is due to be released within the next several months. At this juncture, it is not known what the impact will be on Riverside Community College District. However, the proposed primary factors of the formula (individuals over/under age 25 within the District’s boundaries, without a college degree; the number of unemployed; and the number of disadvantaged population) would appear to favor the District.

## LOOKING AHEAD (continued)

Against this environment, RCCD confronts several internal constraints as follows:

1. We have had to address some \$66 million of base budget shortfall in our major operating fund (i.e., Resource 1000) since FY 2009-10. As mentioned in last year's "Looking Ahead" section, it is going to take us a number of years to fully recover our financial health, even in the most optimistic scenarios. Our recovery is made even more difficult due to very limited year-over-year new, unrestricted/uncommitted revenues; pent-up demand for annual salary increases; and other increasing costs. The fact that approximately 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 15% fairly fixed in nature, simply adds to the difficulty. The District has had a structural budget imbalance over the past several years whereby, general fund expenditures have exceeded general fund revenues and fund balance, after factoring in the required 5% reserve amount. Although the imbalance has diminished in size over the last couple of years as we have emerged from the "Great Recession", it still persists. The District will need to continue to address this issue in the face of increasing expenditures and new initiatives, and limited new unrestricted/uncommitted resources.
2. The full financial impact of the Affordable Care Act will hit the District over the next few years. The overall average rate of increase for the District's three health insurance plans was approximately 5.99% for 2014-15 and totaled almost \$.92 million. We can anticipate this level of increase, if not more, in each of the next several years without an expectation of new revenues to support these additional costs.
3. As a result of the recent accreditation process, we were informed of recommendations that will need to be addressed over the next year. Included in the recommendations were the development of plans for technology replacement, total cost of ownership of our facilities, and funding of retiree health benefits under the Governmental Accounting Standards Board (GASB) Statement 45 – Other Post-Employment Benefits. The cost to implement these plans has yet to be determined but is anticipated to significantly add to our annual costs.
4. Both the faculty and classified bargaining unit agreements will expire on June 30, 2015. Negotiations on new agreements will begin in 2014-15. The financial impact of the new agreements has yet to be determined.
5. During the "Great Recession", the District had a series of borrowings totaling in excess of \$7 million from Resource 4130 – La Sierra Capital to assist in addressing budget shortfalls. The La Sierra Capital funds have been designated for the construction of the Coil School for the Arts. The borrowings are being repaid over the next four years at approximately \$1.27 million per year. In addition, it is likely that when the Coil School for the Arts and the Culinary Arts Academy and District Office come online in 2016-17, additional resources will be needed to operate the facilities. Operational planning efforts related to these facilities will begin in earnest in 2014-15.
6. Other Resources – Resource 1000, our major operating fund, is not the only Resource under financial pressure. Financial difficulties are occurring with respect to Performance Riverside and Community Education. Problems in these Resources negatively impact the general operating fund.

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 12,743,536
Federal Income	\$ 188,321	
State Income	103,900,716	
Local Income	41,814,080	
Other Income	<u>366,130</u>	
Total Income		<u>146,269,247</u>
Total Available Funds (TAF)		<u>\$ 159,012,783</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 66,529,524
2000	Classified Salaries	29,402,697
3000	Employee Benefits	31,812,597
4000	Books and Supplies	2,196,383
5000	Services and Operating Expenses	18,168,023
6000	Capital Outlay	1,206,561
7300	Interfund Transfers	1,270,000
8999	Intrafund Transfers	<u>625,187</u>
	Total Expenditures	151,210,972
7900	* Contingency / Reserves	<u>7,801,811</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 159,012,783</u>

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

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Federal Income</b>				
8160 Veterans Education Administration	\$ 7,560	\$ 15,125	\$ -	\$ -
8150 Student Financial Aid Administration	123,119	183,831	119,990	188,321
8190 Other Federal Revenue / ARRA Stimulus	54	-	-	-
<b>Total 1.0</b>	<b>130,733</b>	<b>198,956</b>	<b>119,990</b>	<b>188,321</b>
<b>2.0 State Income</b>				
8611 State General Apportionment	87,886,268	64,175,137	73,271,776	76,363,276
8615 Enrollment Fee Waiver Administration	191,449	451,525	844,388	404,511
8619 Part Time Faculty Insurance & Office Hours	62,063	62,063	62,063	62,062
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8630 Education Protection Account	-	19,925,546	19,665,239	20,764,797
8671 Homeowner Property Tax Relief	469,145	462,966	451,710	450,000
8681 State Lottery	3,412,066	3,481,161	3,031,996	3,425,000
8685 State Mandated Cost Reimb/Block Grant	-	695,647	703,405	1,862,192
<b>Total 2.0</b>	<b>92,589,869</b>	<b>89,822,923</b>	<b>98,599,454</b>	<b>103,900,716</b>
<b>3.0 Local Income</b>				
8809 RDA Asset Liquidation	-	4,464,825	96,687	-
881x Property Taxes	25,030,616	26,809,489	29,187,961	28,341,147
8820 Donations	10,885	41,332	17,000	5,617
8844 Food Sales / Commissions	82,890	84,749	73,193	81,000
8849 Cosmetology / Dental Hygiene / Other Sales	93,712	68,242	64,310	74,500
8850 Lease / Rental Income	354,390	628,411	286,096	687,763
8860 Interest Income	103,560	14,966	70,476	250,000
8874 Student Enrollment Fees	7,855,743	8,801,541	8,632,772	8,813,935
8879 Transcript / Late Application Fees	109,003	115,179	134,080	133,000
8880 Non Resident Tuition	1,695,024	1,986,387	2,476,038	2,575,079
888x Other Student Fees	126,091	160,020	117,835	192,196
8890 Other Local Revenue	44,852	106,239	23,713	360,930
Staledated Checks (Resource 0800)	76,255	70,695	49,225	60,000
Norco City Redevelopment pass-thru	31,699	117,764	118,493	118,493
Bad Check Fees / Returned Items	1,314	1,135	2,905	3,100
Barnes and Noble Signing Bonus	-	600,000	-	-
Wells Fargo Bank ID Cards	23,329	128,671	24,457	34,915
Library Fines	2,958	45	-	-
Recycling Program	-	188	2,890	5,707
Moving Violations	13,263	14,715	12,171	76,698
<b>Total 3.0</b>	<b>35,655,585</b>	<b>44,214,591</b>	<b>41,390,302</b>	<b>41,814,080</b>
<b>4.0 Other Income</b>				
8912 Sales - Obsolete Equipment	15,027	12,488	8,646	8,800
8897 Indirect Cost Recovery	517,478	462,128	357,329	357,330
<b>Total 4.0</b>	<b>532,505</b>	<b>474,616</b>	<b>365,975</b>	<b>366,130</b>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>5.0 Incoming Interfund Transfers</b>				
<b>8980</b> From Resource 4130	1,615,982	2,000,000	-	-
<b>Total 5.0</b>	<u>1,615,982</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>
<b>Total Resource 1000 Income</b>	<u>130,524,673</u>	<u>136,711,085</u>	<u>140,475,722</u>	<u>146,269,247</u>
<b>6.0 Unaudited Beginning Fund Balance July 1</b>	13,342,484	6,840,049	11,407,409	12,743,536
<b>Total 6.0</b>	<u>13,342,484</u>	<u>6,840,049</u>	<u>11,407,409</u>	<u>12,743,536</u>
<b>Total Available Funds</b>	<u>\$ 143,867,157</u>	<u>\$ 143,551,134</u>	<u>\$ 151,883,131</u>	<u>\$ 159,012,783</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full Time Teaching	\$ 25,561,338	\$ 25,337,364	\$ 26,259,717	\$ 27,548,446
1170	Instructional Release Time	379,462	365,912	371,025	311,788
	<b>TOTAL 1100</b>	<b>25,940,800</b>	<b>25,703,276</b>	<b>26,630,742</b>	<b>27,860,234</b>
1218	Regular Full Time Administrator	5,985,727	5,895,803	5,940,679	6,570,827
1219	Counselors/Librarians/Release Time	5,876,837	5,760,370	5,907,428	5,983,765
	<b>TOTAL 1200</b>	<b>11,862,563</b>	<b>11,656,173</b>	<b>11,848,108</b>	<b>12,554,592</b>
1330	Part-Time Teaching Fall	6,574,379	6,099,222	7,139,570	9,279,541
1331	Part-Time Teaching Summer (Odd years)	758,190	567,691	812,479	576,612
1332	Part-Time Teaching Winter	789,230	725,054	1,213,151	740,091
1333	Part-Time Teaching Spring	6,449,932	6,573,160	7,203,497	6,880,627
1334	Part-Time Teaching Summer (Even years)	462,830	571,574	750,031	599,112
1335	Regular - Overload Fall	1,422,034	1,343,479	1,587,833	1,362,653
1336	Regular - Overload Summer (Even years)	835,487	909,342	899,397	923,619
1337	Regular - Overload Winter	1,261,326	1,214,010	1,623,730	1,235,042
1338	Regular - Overload Spring	1,418,730	1,542,677	1,679,678	1,566,901
1339	Regular - Overload Summer (Odd years)	980,934	865,347	974,930	878,931
1360	Substitute Instructional	191,365	189,130	156,033	194,646
1370	Instructional Stipends	142,681	141,695	149,530	160,279
1371	Large Lecture Stipends	314,743	219,636	205,217	258,044
	<b>TOTAL 1300</b>	<b>21,601,861</b>	<b>20,962,017</b>	<b>24,395,078</b>	<b>24,656,098</b>
1439	Part Time - Counselors/Librarians/Overload	905,164	956,643	952,099	918,109
1469	Substitute Non-Instructional	2,930	16,347	16,833	12,865
1479	Department Chair Stipends	256,808	244,344	254,964	244,479
1490	Special Assignments	152,743	167,009	231,928	283,147
	<b>TOTAL 1400</b>	<b>1,317,645</b>	<b>1,384,342</b>	<b>1,455,825</b>	<b>1,458,600</b>
	<b>TOTAL 1000 Series</b>	<b>60,722,870</b>	<b>59,705,807</b>	<b>64,329,753</b>	<b>66,529,524</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	413,406	400,434	352,081	374,878
2118	Full-Time Administrator	4,413,593	4,096,903	4,150,459	4,668,681
2119	Full-Time Regular / Confidential	18,751,103	17,244,629	17,878,045	19,094,063
2129	Permanent Part-Time	1,508,076	1,503,739	1,526,231	1,608,925
2139/2339	Classified Hourly	139,959	122,781	112,834	340,434
2169/2369	Substitutes	331,352	403,131	352,617	260,179
2190/2390	Special Projects	36,707	26,055	25,532	2,013
	<b>TOTAL 2100</b>	<b>25,594,195</b>	<b>23,797,672</b>	<b>24,397,799</b>	<b>26,349,173</b>
2210	Full-Time Instructional Aides	1,580,102	1,286,372	1,374,876	1,369,288
2220	Permanent Part-Time Instructional Aides	395,027	541,214	574,404	588,443
2230/2449	Part-Time Hourly Instructional Aides	77,426	84,927	88,333	154,832

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<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
2231/2431	Coaches - Summer	42,289	39,553	39,821	49,218
2260/2469	Substitute Instructional Aides	76,550	71,674	36,446	11,339
	<b>TOTAL 2200</b>	<b>2,171,393</b>	<b>2,023,740</b>	<b>2,113,879</b>	<b>2,173,120</b>
2330	Instructional Aide - Hrly	36	-	-	-
2331	Student Help Non-Instructional	420,558	330,697	411,950	373,927
2349	Overtime	351,319	245,528	264,455	273,328
2399	Other Non-Teaching	24,000	24,000	23,800	24,000
	<b>TOTAL 2300</b>	<b>795,913</b>	<b>600,225</b>	<b>700,205</b>	<b>671,255</b>
2430	Student Help Instructional	226,041	190,045	209,092	206,147
2440	Overtime - Instructional Aides	16,344	13,859	(437)	3,002
	<b>TOTAL 2400</b>	<b>242,385</b>	<b>203,904</b>	<b>208,655</b>	<b>209,149</b>
	<b>TOTAL 2000 Series</b>	<b>28,803,886</b>	<b>26,625,541</b>	<b>27,420,538</b>	<b>29,402,697</b>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	3,659,405	3,436,606	3,747,077	4,287,203
3120	STRS - Classified	16,044	17,284	10,578	26,928
3130	STRS - Academic Non-Teaching	953,235	940,164	956,177	1,110,218
	<b>TOTAL 3100</b>	<b>4,628,685</b>	<b>4,394,053</b>	<b>4,713,832</b>	<b>5,424,349</b>
3210	PERS - Teachers & Aides	212,356	213,077	206,504	226,419
3220	PERS - Classified	2,586,888	2,576,573	2,686,490	2,927,757
3225	PERS Employer Paid	-	(66)	-	-
3230	PERS - Academic Non-Teaching	115,932	131,382	135,739	148,402
	<b>TOTAL 3200</b>	<b>2,915,176</b>	<b>2,920,965</b>	<b>3,028,733</b>	<b>3,302,578</b>
3310	OASDI - Teachers & Aides	121,895	118,409	114,965	117,319
3315	Medicare - Teachers & Aides	694,500	680,903	745,936	775,728
3320	OASDI - Classified	1,459,383	1,397,895	1,440,875	1,533,603
3325	Medicare - Classified	373,012	348,004	356,420	385,052
3330	OASDI - Academic Non-Teaching	58,934	67,570	73,833	69,874
3335	Medicare - Academic Non-Teaching	179,843	183,225	187,945	199,290
	<b>TOTAL 3300</b>	<b>2,887,566</b>	<b>2,796,006</b>	<b>2,919,973</b>	<b>3,080,866</b>
3410	H & W - Teachers & Aides	5,487,703	5,491,849	5,811,032	6,346,896
3420	H & W - Classified	6,077,000	5,794,975	6,077,176	6,677,771
3430	H & W - Academic Non-Teaching	1,782,248	1,775,444	1,859,638	2,109,650
3440	H & W - Retired Employees	1,199,115	1,163,157	1,150,256	1,141,893
	<b>TOTAL 3400</b>	<b>14,546,067</b>	<b>14,225,425</b>	<b>14,898,102</b>	<b>16,276,210</b>
3510	SUI - Teachers & Aides	874,490	594,698	75,913	50,143
3520	SUI - Classified	479,406	318,819	49,278	130,997

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<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3530	SUI - Academic Non-Teaching	239,220	168,563	23,907	66,506
	<b>TOTAL 3500</b>	<b>1,593,116</b>	<b>1,082,080</b>	<b>149,098</b>	<b>247,646</b>
3610	WC - Teachers & Aides	784,159	1,096,349	1,222,606	1,257,187
3620	WC - Classified	413,170	544,887	574,043	617,996
3630	WC - Academic Non-Teaching	205,513	292,049	305,678	320,909
	<b>TOTAL 3600</b>	<b>1,402,842</b>	<b>1,933,285</b>	<b>2,102,327</b>	<b>2,196,092</b>
3900	Other - Retired Emp. Holding Acct	1,865	4,591	(2,259)	-
3910	Other - Teachers & Aides	(2,153)	(202)	(6,477)	-
3920	Other - Classified	26,775	(11,138)	(84,301)	-
3930	Other - Academic Non-Teaching	1,745,632	1,501,194	1,450,719	1,284,856
	<b>TOTAL 3900</b>	<b>1,772,119</b>	<b>1,494,445</b>	<b>1,357,683</b>	<b>1,284,856</b>
	<b>TOTAL 3000 Series</b>	<b>29,745,571</b>	<b>28,846,259</b>	<b>29,169,748</b>	<b>31,812,597</b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	5,801	6,198	1,937	16,168
	<b>TOTAL 4200</b>	<b>5,801</b>	<b>6,198</b>	<b>1,937</b>	<b>16,168</b>
4320	Instructional Supplies	77,963	30,644	50,390	141,233
4330	Periodicals/Magazines	96,368	7,093	4,125	13,969
4350/4351	Instructional Media Materials	2,539	-	-	4,864
4360	Tests	85,294	39,955	4,801	42,763
4370	Commencement Supplies	2,352	868	2,162	925
	<b>TOTAL 4300</b>	<b>264,516</b>	<b>78,560</b>	<b>61,477</b>	<b>203,754</b>
4510	Maintenance Supplies	56,943	61,214	82,991	103,933
4520	Custodial Supplies	277,151	269,259	249,772	280,264
4530	Grounds Supplies	83,511	81,395	70,284	85,769
4540	Health Supplies	16,994	17,391	18,544	20,300
4555	Copying & Printing	157,308	133,682	138,602	197,592
4575	Software < \$200	5,882	9,077	1,373	15,398
4580	Theater Supplies	13,371	20,142	21,433	4,000
4590	Office & Other Supplies	545,526	435,784	484,214	785,638
4591	Purchase / Cost of Goods Sold	(947)	(16,763)	16,122	-
	<b>TOTAL 4500</b>	<b>1,155,738</b>	<b>1,011,181</b>	<b>1,083,335</b>	<b>1,492,894</b>
4630	Tires and Tubes	1,116	503	83	378
4644	Repair Parts	247,806	243,460	268,157	295,177
4690	Transportation Supplies	114,810	75,610	73,502	95,362
	<b>TOTAL 4600</b>	<b>363,732</b>	<b>319,573</b>	<b>341,742</b>	<b>390,917</b>
4710	Food	78,178	84,298	83,978	76,900
4791	Paper Products	9,664	13,246	15,113	8,338
4792	Cleaning Supplies	6,401	4,993	6,506	6,486
4793	Kitchen Expendables	875	276	514	926

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<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
	<b>TOTAL 4700</b>	<b>95,117</b>	<b>102,813</b>	<b>106,111</b>	<b>92,650</b>
	<b>TOTAL 4000 Series</b>	<b>1,884,903</b>	<b>1,518,326</b>	<b>1,594,602</b>	<b>2,196,383</b>
<b><u>Services and Operating Expenditures</u></b>					
<b>5045</b>	Postage	147,514	153,283	126,893	185,979
	<b>TOTAL 5000</b>	<b>147,514</b>	<b>153,283</b>	<b>126,893</b>	<b>185,979</b>
<b>5110</b>	Consultants	543,906	443,921	489,866	885,657
<b>5120</b>	Lecturers	7,700	4,340	1,540	8,889
<b>5151</b>	Temporary Services	14,534	3,075	3,375	9,445
<b>5192</b>	Scouting	4,839	18,169	6,215	25,422
<b>5194</b>	Filming	-	-	1,200	-
<b>5195</b>	Entry Fees	20,812	21,800	24,560	13,400
<b>5197</b>	Grant/Contract Sub-Agreement	-	(16)	-	-
<b>5198</b>	Professional Services	867,456	476,694	474,943	532,591
	<b>TOTAL 5100</b>	<b>1,459,246</b>	<b>967,983</b>	<b>1,001,699</b>	<b>1,475,404</b>
<b>5210</b>	Mileage	55,860	56,651	51,723	71,095
<b>5211</b>	Meeting Expense	14,822	14,960	10,465	20,100
<b>5219</b>	Other Travel Expenses	125,047	90,644	115,883	128,734
<b>5220</b>	Conference Expenses	138,595	177,386	242,048	341,161
<b>5250</b>	Travel Expense - Candidates	7,964	1,856	9,982	10,400
	<b>TOTAL 5200</b>	<b>342,288</b>	<b>341,497</b>	<b>430,101</b>	<b>571,490</b>
<b>5310/5320</b>	Memberships / Dues	181,255	241,944	225,287	287,453
	<b>TOTAL 5300</b>	<b>181,255</b>	<b>241,944</b>	<b>225,287</b>	<b>287,453</b>
<b>5410</b>	Fire & Theft Insurance	108,909	101,951	116,380	116,380
<b>5420</b>	Liability and Claims	14,827	23,455	22,870	27,874
<b>5421</b>	GL and Property Expense	-	-	-	1,295,327
<b>5430</b>	Fidelity Bond Premiums	-	-	-	529
<b>5440</b>	Student Insurance	72,817	71,823	63,045	72,817
	<b>TOTAL 5400</b>	<b>196,553</b>	<b>197,229</b>	<b>202,295</b>	<b>1,512,927</b>
<b>5510</b>	Natural Gas	156,856	178,290	198,671	200,658
<b>5520</b>	Electricity	2,398,329	2,464,096	2,878,054	3,007,891
<b>5530</b>	Water	334,610	434,614	417,055	421,225
<b>5540</b>	Telephone	174,725	148,302	184,890	203,379
<b>5541</b>	Cellular Telephone	142,920	92,138	98,006	109,817
<b>5550</b>	Laundry & Cleaning	8,990	9,519	13,537	16,955
<b>5560</b>	Towel Service	9,055	8,845	9,354	10,249
<b>5570</b>	Waste Disposal	136,163	134,691	146,565	162,071
	<b>TOTAL 5500</b>	<b>3,361,649</b>	<b>3,470,496</b>	<b>3,946,132</b>	<b>4,132,245</b>
<b>5610</b>	County and Other Contracts	163,860	159,582	149,215	204,000
<b>5621</b>	Printing - Catalog	314	107	1,065	1,500
<b>5622</b>	Printing - Class Schedule	9,773	9,707	-	22,505

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5630	Rents and Leases	1,413,896	1,030,385	1,119,084	1,320,719
5633	Scenery and Costume Rentals	4,210	5,671	6,712	5,000
5644	Repairs	1,254,628	1,325,674	1,225,480	1,487,339
5649	Computer Software Maintenance/Lic	1,380,531	1,480,555	1,554,955	1,679,682
5650	Transportation Contracts	37,371	83,462	79,831	63,696
5691	Governmental Fees	-	-	561	-
	<b>TOTAL 5600</b>	<b><u>4,264,582</u></b>	<b><u>4,095,144</u></b>	<b><u>4,136,903</u></b>	<b><u>4,784,441</u></b>
5710	Audit	78,680	81,287	75,850	82,491
5720	Elections	-	271,372	-	600,000
5730	Legal	291,620	140,448	217,521	269,325
5740	Advertising	128,881	65,742	96,836	168,848
5790	Licenses, Permits, and Other Fees	428,402	408,635	423,369	501,091
	<b>TOTAL 5700</b>	<b><u>927,583</u></b>	<b><u>967,484</u></b>	<b><u>813,576</u></b>	<b><u>1,621,755</u></b>
5820	Interest/TRAN Expense	176,667	323	400,167	5,000
5821	STRS/PERS Penalties & Interest	-	2,078	3,840	-
5830	Surveys	408	950	408	-
5840	Physicals	6,572	9,025	8,193	5,700
5850	Fingerprints	13,287	14,186	14,155	32,024
5855	Pre-employment Testing	125	213	213	850
5880	Damage to Personal Property	-	-	84	-
5890	Outside Services and Operating Costs	542,315	531,138	644,815	880,365
5892	Bank Charges	171,770	170,333	171,971	190,500
5899	Budget Augmentation Holding	-	-	-	2,481,890
	<b>TOTAL 5800</b>	<b><u>911,144</u></b>	<b><u>728,246</u></b>	<b><u>1,243,845</u></b>	<b><u>3,596,329</u></b>
	<b>TOTAL 5000 Series</b>	<b><u>11,791,813</u></b>	<b><u>11,163,306</u></b>	<b><u>12,126,731</u></b>	<b><u>18,168,023</u></b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6122	Engineering	-	-	-	7,360
6123	Architect's Fee	-	22,425	-	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	-	8,600	29,597	394,534
6127	Fixtures and Fixed Equipment	23,426	50,661	14,053	4,250
6129	Other Site Improvement	2,700	7,647	2,520	2,528
	<b>TOTAL 6100</b>	<b><u>26,126</u></b>	<b><u>89,333</u></b>	<b><u>46,170</u></b>	<b><u>420,030</u></b>
<b>Buildings</b>					
6210	New Buildings-Purchase	-	-	1,001	-
6213	Architect's Fee	3,930	-	-	-
6222	Engineering	-	5,000	-	-
6223	Architects Fee	-	4,500	-	22,391
6224	Testing	-	-	-	16,300
6226	Remodel Projects	24,423	71,444	7,463	41,825
6227	Fixtures & Fixed Equipment	43,052	96,703	14,638	1,750
6229	Other	389	-	-	-

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	<b>TOTAL 6200</b>	<b><u>71,794</u></b>	<b><u>177,648</u></b>	<b><u>23,102</u></b>	<b><u>82,266</u></b>
<b>Library Books</b>					
6310	Library Books-Purchase	15,096	-	14,215	7,947
6311	Library Media Material	-	-	-	21,943
6312	Library Subscriptions	-	-	8,451	62,589
	<b>TOTAL 6300</b>	<b><u>15,096</u></b>	<b><u>-</u></b>	<b><u>22,667</u></b>	<b><u>92,479</u></b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	207,040	316,166	241,408	140,658
6482	Equipment Addt'l > \$5,000	255,674	338,241	143,492	372,246
6485	Comp Equip Addt'l \$200 to \$4,999	211,235	237,153	194,746	60,480
6486	Comp Equip Addt'l > \$5,000	12,587	135,413	50,505	5,735
6491	Equipment Replc \$200 to \$4,999	3,227	978	916	16,422
6492	Equipment Replc > \$5,000	-	-	-	7,827
6495	Comp Equip Replc \$200 to \$4,999	3,568	-	498	8,418
	<b>TOTAL 6400</b>	<b><u>693,331</u></b>	<b><u>1,027,952</u></b>	<b><u>631,564</u></b>	<b><u>611,786</u></b>
	<b>TOTAL 6000 Series</b>	<b><u>806,346</u></b>	<b><u>1,294,932</u></b>	<b><u>723,502</u></b>	<b><u>1,206,561</u></b>
<b>Interfund Transfers</b>					
7300	Interfund Transfers				
	To Resource 4130	678,000	-	1,270,000	1,270,000
	To Resource 6100	250,000	1,500,000	1,500,000	-
	<b>TOTAL 7300</b>	<b><u>928,000</u></b>	<b><u>1,500,000</u></b>	<b><u>2,770,000</u></b>	<b><u>1,270,000</u></b>
	<b>TOTAL 7000 Series</b>	<b><u>928,000</u></b>	<b><u>1,500,000</u></b>	<b><u>2,770,000</u></b>	<b><u>1,270,000</u></b>
<b>Intrafund Transfers Out / (In)</b>					
8999	To Resource 1090 - Performance Riverside	730,982	-	-	-
	To Resource 1120 - Center for Social Justice	-	-	99,373	110,900
	From Resource 1110 - Bookstore	(160,165)	(250,000)	(350,000)	(429,923)
	From Resource 1170 - Customized Solutions	-	-	(14,124)	(53,283)
	To (From) Resource 1190:				
	DSP&S SPP 180	665,157	665,157	858,796	665,157
	Veterans Education SPP 730	-	-	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	197,302	322,534	299,354	327,494
	General Fund Backfill	944,573	751,862	106,480	-
	<b>TOTAL 8999</b>	<b><u>2,377,849</u></b>	<b><u>1,489,553</u></b>	<b><u>1,004,721</u></b>	<b><u>625,187</u></b>
	<b>TOTAL 8900 Series</b>	<b><u>2,377,849</u></b>	<b><u>1,489,553</u></b>	<b><u>1,004,721</u></b>	<b><u>625,187</u></b>
	<b>Resource 1000 Expenditures</b>	<b><u>137,061,239</u></b>	<b><u>132,143,725</u></b>	<b><u>139,139,595</u></b>	<b><u>151,210,972</u></b>
<b>Contingency/Fund Balance</b>					
	Unrestricted Reserve	5,905,919	10,507,409	11,843,536	6,901,811
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b><u>6,805,919</u></b>	<b><u>11,407,409</u></b>	<b><u>12,743,536</u></b>	<b><u>7,801,811</u></b>

**Total Resource 1000**

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2011-2012</u>	Audited Actuals <u>2012-2013</u>	Unaudited Actuals <u>2013-2014</u>	Final Budget Proposal <u>2014-2015</u>
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 143,867,157</u></b>	<b><u>\$ 143,551,134</u></b>	<b><u>\$ 151,883,131</u></b>	<b><u>\$ 159,012,783</u></b>



**Riverside Community College District  
2014-2015 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>
<b>Allocated Beginning Balance and Apportionment</b>	\$ 17,036,957	\$ 17,036,957	\$ 39,679,108	\$ -	\$ 73,753,022
<b>Non-Credit Apportionment</b>	276,728	-	165,746	-	442,474
<b>Total</b>	<u>\$ 17,313,685</u>	<u>\$ 17,036,957</u>	<u>\$ 39,844,854</u>	<u>\$ -</u>	<u>\$ 74,195,496</u>
<b><u>Revenues</u></b>					
<b>Student Financial Aid Administration</b>	\$ 58,738	\$ 51,220	\$ 78,363	\$ -	\$ 188,321
<b>Total 1.0 Series</b>	<u>\$ 58,738</u>	<u>\$ 51,220</u>	<u>\$ 78,363</u>	<u>\$ -</u>	<u>\$ 188,321</u>
<b><u>Other State Revenues</u></b>					
<b>Enrollment Fee Waiver Administration</b>	\$ 93,442	\$ 93,442	\$ 217,627	\$ -	\$ 404,511
<b>Part Time Faculty Insurance &amp; Office Hours</b>	14,336	14,336	33,390	-	62,062
<b>Part Time Faculty Compensation</b>	131,411	131,411	306,056	-	568,878
<b>Homeowner Property Tax Relief</b>	103,950	103,950	242,100	-	450,000
<b>State Lottery</b>	791,175	791,175	1,842,650	-	3,425,000
<b>State Mandated Cost Reimb/Block Grant</b>	430,167	430,167	1,001,858	-	1,862,192
<b>Total 2.0 Series</b>	<u>\$ 1,564,481</u>	<u>\$ 1,564,481</u>	<u>\$ 3,643,681</u>	<u>\$ -</u>	<u>\$ 6,772,643</u>
<b><u>Local Revenues</u></b>					
<b>Property Taxes</b>	\$ 6,546,805	\$ 6,546,805	\$ 15,247,537	\$ -	\$ 28,341,147
<b>Donations</b>	1,349	1,670	2,598	-	5,617
<b>Food Sales / Commissions</b>	-	-	81,000	-	81,000
<b>Cosmetology / Dental Hygiene / Other Sales</b>	7,578	578	66,344	-	74,500
<b>Lease / Rental Income</b>	17,671	32,503	527,627	109,962	687,763
<b>Interest Income</b>	57,750	57,750	134,500	-	250,000
<b>Student Enrollment Fees</b>	2,036,019	2,036,019	4,741,897	-	8,813,935
<b>Transcript / Late Application Fees</b>	25,000	31,000	77,000	-	133,000
<b>Non Resident Tuition</b>	394,997	415,543	1,764,539	-	2,575,079
<b>Other Student Fees</b>	129,388	11,207	51,601	-	192,196
<b>Other Local Revenue</b>	32,741	154,502	395,902	76,698	659,843
<b>Total 3.0 Series</b>	<u>\$ 9,249,298</u>	<u>\$ 9,287,577</u>	<u>\$ 23,090,545</u>	<u>\$ 186,660</u>	<u>\$ 41,814,080</u>
<b><u>Other Income</u></b>					
<b>Sales - Obsolete Equipment</b>	\$ 1,700	\$ 800	\$ 6,300	\$ -	\$ 8,800
<b>Indirect Cost Recovery</b>	49,157	136,018	94,431	77,724	357,330
<b>Total 4.0 Series</b>	<u>\$ 50,857</u>	<u>\$ 136,818</u>	<u>\$ 100,731</u>	<u>\$ 77,724</u>	<u>\$ 366,130</u>
<b>Total Local Revenues</b>	<u>\$ 9,300,155</u>	<u>\$ 9,424,395</u>	<u>\$ 23,191,276</u>	<u>\$ 264,384</u>	<u>\$ 42,180,210</u>
<b><u>Incoming Transfers</u></b>	<u>\$ 54,800</u>	<u>\$ 293,706</u>	<u>\$ 134,700</u>	<u>\$ -</u>	<u>\$ 483,206</u>
<b>Total Resource 1000 Available Funds</b>	<u>\$ 28,291,859</u>	<u>\$ 28,370,759</u>	<u>\$ 66,892,874</u>	<u>\$ 264,384</u>	<u>\$ 123,819,876</u>

**Riverside Community College District  
2014-2015 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>
<b><u>Academic Salaries</u></b>						
Total 1100	\$ 5,343,343	\$ 5,407,614	\$ 17,109,277	\$ -	\$ -	\$ 27,860,234
Total 1200	2,777,402	2,786,022	5,491,986	804,647	694,535	12,554,592
Total 1300	7,383,165	4,764,186	12,508,747	-	-	24,656,098
Total 1400	369,111	377,625	671,638	40,226	-	1,458,600
Total 1000 Series	\$ 15,873,021	\$ 13,335,447	\$ 35,781,648	\$ 844,873	\$ 694,535	\$ 66,529,524
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 4,327,632	\$ 3,415,814	\$ 9,553,766	\$ 7,954,942	\$ 1,097,019	\$ 26,349,173
Total 2200	284,287	348,539	1,540,294	-	-	2,173,120
Total 2300	80,141	89,886	391,805	80,276	29,147	671,255
Total 2400	29,943	22,796	156,410	-	-	209,149
Total 2000 Series	\$ 4,722,003	\$ 3,877,035	\$ 11,642,275	\$ 8,035,218	\$ 1,126,166	\$ 29,402,697
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 1,321,988	\$ 1,044,041	\$ 2,932,689	\$ 64,337	\$ 61,294	\$ 5,424,349
Total 3200	513,434	503,114	1,258,775	926,038	101,217	3,302,578
Total 3300	567,349	509,003	1,324,086	607,699	72,729	3,080,866
Total 3400	2,924,883	2,831,437	7,755,835	2,461,858	302,197	16,276,210
Total 3500	52,056	43,074	121,658	26,587	4,271	247,646
Total 3600	471,633	394,167	1,086,009	203,353	40,930	2,196,092
Total 3900	145,557	199,077	660,481	279,741	-	1,284,856
Total 3000 Series	\$ 5,996,900	\$ 5,523,913	\$ 15,139,533	\$ 4,569,613	\$ 582,638	\$ 31,812,597
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 1,142	\$ 3,650	\$ 5,743	\$ 4,123	\$ 1,510	\$ 16,168
Total 4300	5,090	83,571	108,876	4,109	2,108	203,754
Total 4400	-	-	-	-	-	-
Total 4500	202,339	219,796	750,020	275,280	45,459	1,492,894
Total 4600	51,748	49,623	258,600	30,946	-	390,917
Total 4700	-	-	92,650	-	-	92,650
Total 4000 Series	\$ 260,319	\$ 356,640	\$ 1,215,889	\$ 314,458	\$ 49,077	\$ 2,196,383
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 492	\$ 224	\$ 3,477	\$ 179,626	\$ 2,160	\$ 185,979
Total 5100	436,821	117,942	358,361	482,105	80,175	1,475,404
Total 5200	66,084	34,647	269,423	111,736	89,600	571,490
Total 5300	72,045	24,841	89,663	4,985	95,919	287,453
Total 5400	291,705	232,368	727,774	236,500	24,580	1,512,927
Total 5500	754,841	940,573	2,182,271	250,255	4,305	4,132,245
Total 5600	1,092,853	348,187	1,190,724	2,147,168	5,509	4,784,441
Total 5700	192,532	69,300	262,144	176,238	921,541	1,621,755
Total 5800	616,389	1,040,481	1,296,489	179,933	463,037	3,596,329
Total 5000 Series	\$ 3,523,762	\$ 2,808,563	\$ 6,380,326	\$ 3,768,546	\$ 1,686,826	\$ 18,168,023
<b><u>Capital Outlay</u></b>						
Total 6100	\$ -	\$ 6,778	\$ 394,534	\$ 18,718	\$ -	\$ 420,030
Total 6200	-	1,750	-	80,516	-	82,266
Total 6300	-	-	92,479	-	-	92,479
Total 6400	56,344	113,413	97,819	296,274	47,936	611,786
Total 6000 Series	\$ 56,344	\$ 121,941	\$ 584,832	\$ 395,508	\$ 47,936	\$ 1,206,561

**Riverside Community College District  
2014-2015 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>
<b><u>Interfund Transfer to La Sierra</u></b>	\$ 244,602	\$ 204,597	\$ 598,424	\$ 187,325	\$ 35,052	\$ 1,270,000
<b>Resource 1000 Expenditures</b>	<u>\$ 30,676,951</u>	<u>\$ 26,228,136</u>	<u>\$ 71,342,927</u>	<u>\$ 18,115,541</u>	<u>\$ 4,222,230</u>	<u>\$ 150,585,785</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 163,175
Local Income	<u>2,985,649</u>
Total Available Funds (TAF)	<u>\$ 3,148,824</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,539,754
3000	Employee Benefits	608,898
4000	Books and Supplies	50,355
5000	Services and Operating Expenses	655,014
6000	Capital Outlay	<u>237,275</u>
	Total Expenditures	3,091,296
7900	* Contingency / Reserves / (Deficit)	<u>57,528</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,148,824</u>

\* 5% Contingency reserve calculated from TAF equals \$149,282

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8881/8890</b> Parking Permits, Meters & Fines	\$ 2,284,759	\$ 2,361,512	\$ 2,644,441	\$ 2,982,551
<b>8850</b> Rents & Leases	7,321	6,083	1,864	1,864
<b>8860</b> Interest	5,484	3,502	1,233	1,234
<b>Total 1.0</b>	<u><b>2,297,564</b></u>	<u><b>2,371,097</b></u>	<u><b>2,647,539</b></u>	<u><b>2,985,649</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	749,233	644,289	197,366	163,175
<b>Total 2.0</b>	<u><b>749,233</b></u>	<u><b>644,289</b></u>	<u><b>197,366</b></u>	<u><b>163,175</b></u>
<b>Total Available Funds</b>	<u><b>\$ 3,046,797</b></u>	<u><b>\$ 3,015,386</b></u>	<u><b>\$ 2,844,904</b></u>	<u><b>\$ 3,148,824</b></u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 147,043	\$ 201,860	\$ 165,339	\$ 196,512
2118	Full-Time Administrator	64,789	90,502	93,506	94,458
2119	Full-Time Classified	594,430	848,297	878,811	933,596
2129	Permanent Part-Time	86,956	89,990	74,930	83,551
2139/2339	Part-Time Hourly as Needed	70,027	48,018	39,792	49,200
2169/2369	Substitutes	20,088	36,124	47,091	55,000
	<b>Total 2100</b>	<b>983,333</b>	<b>1,314,791</b>	<b>1,299,469</b>	<b>1,412,317</b>
2331	Student Help Non-Instructional	-	-	2,133	-
2349	Classified Overtime	148,191	166,669	110,546	127,437
	<b>Total 2300</b>	<b>148,191</b>	<b>166,669</b>	<b>112,679</b>	<b>127,437</b>
	<b>Total 2000 Series</b>	<b>1,131,524</b>	<b>1,481,460</b>	<b>1,412,148</b>	<b>1,539,754</b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	92,418	134,015	136,653	146,148
	<b>Total 3200</b>	<b>92,418</b>	<b>134,015</b>	<b>136,653</b>	<b>146,148</b>
3320	OASDHI - Classified	60,370	81,206	79,592	84,101
3325	Medicare - Classified	16,475	21,424	20,515	22,327
	<b>Total 3300</b>	<b>76,846</b>	<b>102,630</b>	<b>100,106</b>	<b>106,428</b>
3420	H&W Classified	205,924	285,554	292,671	320,292
	<b>Total 3400</b>	<b>205,924</b>	<b>285,554</b>	<b>292,671</b>	<b>320,292</b>
3520	SUI - Classified	18,281	16,182	710	770
	<b>Total 3500</b>	<b>18,281</b>	<b>16,182</b>	<b>710</b>	<b>770</b>
3620	WC - Classified	17,494	32,607	32,152	35,260
	<b>Total 3600</b>	<b>17,494</b>	<b>32,607</b>	<b>32,152</b>	<b>35,260</b>
3920	Other - Classified	852	1,876	(3,059)	-
	<b>Total 3900</b>	<b>852</b>	<b>1,876</b>	<b>(3,059)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>411,814</b>	<b>572,864</b>	<b>559,233</b>	<b>608,898</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	2,684	2,130	4,621	4,485
4575	Software < \$200	54	-	-	-
4590	Office & Other Supplies	20,611	17,251	15,957	22,770
	<b>Total 4500</b>	<b>23,348</b>	<b>19,381</b>	<b>20,578</b>	<b>27,255</b>
4644	Repair Supplies	441	1,576	267	4,200
4690	Transportation Supplies	21,546	17,451	17,480	18,900
	<b>Total 4600</b>	<b>21,987</b>	<b>19,026</b>	<b>17,746</b>	<b>23,100</b>
	<b>Total 4000 Series</b>	<b>45,336</b>	<b>38,407</b>	<b>38,324</b>	<b>50,355</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	1,000	1,187	1,243	1,175
	<b>Total 5000</b>	<b>1,000</b>	<b>1,187</b>	<b>1,243</b>	<b>1,175</b>
5220	Conferences	1,085	(737)	1,273	1,165
	<b>Total 5200</b>	<b>1,085</b>	<b>(737)</b>	<b>1,273</b>	<b>1,165</b>
5310	Memberships	50	198	195	230
	<b>Total 5300</b>	<b>50</b>	<b>198</b>	<b>195</b>	<b>230</b>
5421	GL and Property Expense	-	-	-	20,287
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,287</b>
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	4,309	3,106	6,445	3,200
5541	Cellular Telephone	11,155	9,074	7,417	9,150
5550	Laundry & Cleaning	2,450	3,266	2,079	3,970
	<b>Total 5500</b>	<b>133,114</b>	<b>130,646</b>	<b>131,142</b>	<b>131,520</b>
5630	Rents and Leases	1,520	1,574	986	1,821
5644	Repairs	37,785	33,113	25,977	32,348
5649	Computer Software Maintenance/Lic	4,229	5,779	20,183	16,600
5650	Transportation Contracts	263,164	247,319	194,851	247,000
5691	Governmental Fees	78,226	61,338	72,802	73,000
	<b>Total 5600</b>	<b>384,923</b>	<b>349,124</b>	<b>314,798</b>	<b>370,769</b>
5730	Legal	-	1,600	1,200	1,180
5740	Advertising	36	-	-	-
5790	Other Legal Expense	609	3,587	3,003	5,068
	<b>Total 5700</b>	<b>645</b>	<b>5,187</b>	<b>4,203</b>	<b>6,248</b>
5855	Pre-employment Testing	125	213	213	850
5890	Outside Services and Operating Costs	157,852	93,264	86,397	105,675
5892	Bank Charges	3,373	16,284	17,095	17,095
	<b>Total 5800</b>	<b>161,350</b>	<b>109,761</b>	<b>103,704</b>	<b>123,620</b>
	<b>Total 5000 Series</b>	<b>682,168</b>	<b>595,364</b>	<b>556,559</b>	<b>655,014</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6126	Construction Contract	74,586	123,953	112,251	179,005
6127	Fixtures and Fixed Equipment	4,136	2,914	2,760	5,000

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
6129	Other Site Improvement	3,345	-	-	-
	<b>Total 6100</b>	<b>82,067</b>	<b>126,867</b>	<b>115,011</b>	<b>184,005</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	3,574	1,022	454	53,000
6482	Equipment Addt'l > \$5,000	36,254	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	9,770	2,036	-	270
	<b>TOTAL 6400</b>	<b>49,599</b>	<b>3,058</b>	<b>454</b>	<b>53,270</b>
	<b>Total 6000 Series</b>	<b>131,666</b>	<b>129,925</b>	<b>115,465</b>	<b>237,275</b>
	<b>Total Expenditures</b>	<b>2,402,508</b>	<b>2,818,020</b>	<b>2,681,729</b>	<b>3,091,296</b>
<b>Contingency/Fund Balance</b>					
7925	Restricted	644,289	197,366	163,175	57,528
	<b>Total 7900</b>	<b>644,289</b>	<b>197,366</b>	<b>163,175</b>	<b>57,528</b>
	<b>Total 7000 Series</b>	<b>644,289</b>	<b>197,366</b>	<b>163,175</b>	<b>57,528</b>
<b>Total Resource 1050</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,046,797</b>	<b>\$ 3,015,386</b>	<b>\$ 2,844,904</b>	<b>\$ 3,148,824</b>



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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 2,048,836
Local Income	<u>1,396,346</u>
Total Available Funds (TAF)	<u>\$ 3,445,182</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 416,336
2000	Classified Salaries	560,631
3000	Employee Benefits	206,218
4000	Books and Supplies	94,750
5000	Services and Operating Expenses	290,633
6000	Capital Outlay	<u>81,786</u>
	Total Expenditures	1,650,354
7900	* Contingency / Reserves	<u>1,794,828</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,445,182</u>

\* 5% Contingency reserve calculated from TAF equals \$172,259

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8876 Health Fees	\$ 1,141,461	\$ 1,200,072	\$ 1,340,567	\$ 1,341,700
8890 Lab Tests / Rx	101,923	70,200	47,011	47,100
8860 Interest	14,311	10,652	7,547	7,546
<b>Total 1.0</b>	<b><u>1,257,695</u></b>	<b><u>1,280,924</u></b>	<b><u>1,395,125</u></b>	<b><u>1,396,346</u></b>
<b>2.0 Beginning Fund Balance July 1</b>	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>	<u>2,048,836</u>
<b>Total 2.0</b>	<b><u>2,170,456</u></b>	<b><u>1,960,089</u></b>	<b><u>1,886,834</u></b>	<b><u>2,048,836</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,428,151</u></b>	<b><u>\$ 3,241,013</u></b>	<b><u>\$ 3,281,959</u></b>	<b><u>\$ 3,445,182</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>Academic Salaries</b>					
1218	Regular Full Time Administrator	\$ 288,146	\$ 256,730	\$ 321,071	\$ 416,336
	<b>Total 1200</b>	<b>288,146</b>	<b>256,730</b>	<b>321,071</b>	<b>416,336</b>
1439	Part-Time Non-Instructional	1,730	-	-	-
	<b>Total 1400</b>	<b>1,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>289,876</b>	<b>256,730</b>	<b>321,071</b>	<b>416,336</b>
<b>Classified Salaries</b>					
2117	Full-Time Supervisor	88,725	96,740	57,054	-
2118	Full-Time Classified Administrator	78,000	85,000	85,000	85,000
2119	Full-Time Classified	97,941	90,326	63,131	105,227
2129	Permanent Part-Time	62,896	51,611	61,212	38,358
2139/2339	Part-Time Hourly as Needed	233,097	274,614	239,378	325,546
2169/2369	Substitutes	3,437	-	3,441	-
	<b>Total 2100</b>	<b>564,096</b>	<b>598,291</b>	<b>509,215</b>	<b>554,131</b>
2331	Student Help Non-Instructional	1,948	7,843	4,925	6,000
2349	Overtime	879	167	-	500
	<b>Total 2300</b>	<b>2,827</b>	<b>8,009</b>	<b>4,925</b>	<b>6,500</b>
	<b>Total 2000 Series</b>	<b>566,923</b>	<b>606,300</b>	<b>514,140</b>	<b>560,631</b>
<b>Employee Benefits</b>					
3130	STRS - Academic Non-Teaching	24,168	20,978	26,431	36,970
	<b>Total 3100</b>	<b>24,168</b>	<b>20,978</b>	<b>26,431</b>	<b>36,970</b>
3220	PERS - Classified	24,578	26,429	16,646	12,386
	<b>Total 3200</b>	<b>24,578</b>	<b>26,429</b>	<b>16,646</b>	<b>12,386</b>
3320	OASDHI - Classified	13,930	14,339	8,977	6,555
3325	Medicare - Classified	8,174	8,679	7,370	8,042
3335	Medicare - Academic Non-Teaching	4,246	3,687	4,644	6,036
	<b>Total 3300</b>	<b>26,350</b>	<b>26,704</b>	<b>20,990</b>	<b>20,633</b>
3420	H&W - Classified	41,415	37,707	21,029	34,601
3430	H&W - Academic Non-Teaching	48,703	39,811	52,669	78,770
	<b>Total 3400</b>	<b>90,119</b>	<b>77,518</b>	<b>73,698</b>	<b>113,371</b>
3520	SUI - Classified	8,950	6,404	254	277
3530	SUI - Academic Non-Teaching	4,714	2,797	160	208
	<b>Total 3500</b>	<b>13,664</b>	<b>9,201</b>	<b>415</b>	<b>485</b>
3620	WC - Classified	8,911	13,700	11,767	12,839
3630	WC - Academic Non-Teaching	4,597	5,625	7,337	9,534
	<b>Total 3600</b>	<b>13,508</b>	<b>19,325</b>	<b>19,103</b>	<b>22,373</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3920	Other - Classified	134	(154)	(67)	-
3930	Other - Academic Non-Teaching	(377)	295	105	-
	<b>Total 3900</b>	<b>(243)</b>	<b>141</b>	<b>38</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>192,143</b>	<b>180,296</b>	<b>157,321</b>	<b>206,218</b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals/Magazines	1,002	-	-	6,400
	<b>Total 4300</b>	<b>1,002</b>	<b>-</b>	<b>-</b>	<b>6,400</b>
4540	Health Supplies	62,544	44,800	42,853	68,500
4555	Copying and Printing	803	1,270	620	1,500
4590	Office & Other Supplies	27,744	2,654	7,245	16,500
	<b>Total 4500</b>	<b>91,090</b>	<b>48,724</b>	<b>50,718</b>	<b>86,500</b>
4644	Repair Parts	274	-	-	300
	<b>Total 4600</b>	<b>274</b>	<b>-</b>	<b>-</b>	<b>300</b>
4710	Food	1,478	783	727	1,550
	<b>Total 4700</b>	<b>1,478</b>	<b>783</b>	<b>727</b>	<b>1,550</b>
	<b>Total 4000 Series</b>	<b>93,844</b>	<b>49,507</b>	<b>51,445</b>	<b>94,750</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	201	278	409	500
	<b>Total 5000</b>	<b>201</b>	<b>278</b>	<b>409</b>	<b>500</b>
5130	Doctors/Nurses	51,031	68,625	32,160	76,000
5198	Professional Services	19,151	28,277	-	7,861
	<b>Total 5100</b>	<b>70,182</b>	<b>96,902</b>	<b>32,160</b>	<b>83,861</b>
5210	Mileage	138	146	38	400
5220	Conferences	3,902	1,295	1,392	4,700
	<b>Total 5200</b>	<b>4,040</b>	<b>1,442</b>	<b>1,429</b>	<b>5,100</b>
5310	Memberships	675	500	500	757
	<b>Total 5300</b>	<b>675</b>	<b>500</b>	<b>500</b>	<b>757</b>
5421	GL and Property Expense	-	-	-	13,190
5440	Student Insurance	116,347	101,430	86,483	104,000
	<b>Total 5400</b>	<b>116,347</b>	<b>101,430</b>	<b>86,483</b>	<b>117,190</b>
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	3,156	2,734	3,979	3,400
5550	Laundry and Cleaning	36	40	-	100
5570	Waste Disposal	1,225	800	-	1,700
	<b>Total 5500</b>	<b>7,118</b>	<b>6,274</b>	<b>6,679</b>	<b>7,900</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5644	Repairs/Repair Supplies	55	269	1,308	500
5649	Computer Software Maintenance/Lic	7,708	8,255	12,995	10,200
	<b>Total 5600</b>	<b>7,763</b>	<b>8,524</b>	<b>14,303</b>	<b>10,700</b>
5790	Other Legal Expense	150	-	792	2,125
	<b>Total 5700</b>	<b>150</b>	<b>-</b>	<b>792</b>	<b>2,125</b>
5890	Outside Services and Operating Costs	35,875	24,119	18,645	36,000
5892	Bank Charges	24,781	21,638	18,240	26,500
	<b>Total 5800</b>	<b>60,656</b>	<b>45,757</b>	<b>36,885</b>	<b>62,500</b>
	<b>Total 5000 Series</b>	<b>267,132</b>	<b>261,107</b>	<b>179,641</b>	<b>290,633</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	8,282	239	-	-
	<b>Total 6200</b>	<b>8,282</b>	<b>239</b>	<b>-</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	19,382	-	2,370	66,786
6482	Equipment Addt'l > \$5,000	17,238	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	13,242	-	7,135	15,000
	<b>TOTAL 6400</b>	<b>49,863</b>	<b>-</b>	<b>9,505</b>	<b>81,786</b>
	<b>Total 6000 Series</b>	<b>58,145</b>	<b>239</b>	<b>9,505</b>	<b>81,786</b>
	<b>Total Expenditures</b>	<b>1,468,062</b>	<b>1,354,179</b>	<b>1,233,124</b>	<b>1,650,354</b>
<b>Contingency/Fund Balance</b>					
7924	Restricted	1,960,089	1,886,834	2,048,836	1,794,828
	<b>Total 7900</b>	<b>1,960,089</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>1,794,828</b>
	<b>Total 7000 Series</b>	<b>1,960,089</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>1,794,828</b>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,428,151</b>	<b>\$ 3,241,013</b>	<b>\$ 3,281,959</b>	<b>\$ 3,445,182</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ (232,374)
Local Income	<u>177,806</u>
Total Available Funds (TAF)	<u>\$ (54,568)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,308
2000	Classified Salaries	100,021
3000	Employee Benefits	24,620
4000	Books and Supplies	1,200
5000	Services and Operating Expenses	<u>98,733</u>
	Total Expenditures	228,882
7900	* Contingency / Reserves / (Deficit)	<u>(283,450)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (54,568)</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8860 Interest Income	\$ 38	\$ 16	\$ 6	\$ 6
8872 Community Activities Program Fees	581,377	399,403	177,761	177,800
8890 Other Local Revenue	1,971	-	-	-
<b>Total 1.0</b>	<b><u>583,386</u></b>	<b><u>399,419</u></b>	<b><u>177,768</u></b>	<b><u>177,806</u></b>
<b>2.0 Beginning Fund Balance July 1</b>	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,395)</u>	<u>(232,374)</u>
<b>Total 2.0</b>	<b><u>(47,023)</u></b>	<b><u>(49,063)</u></b>	<b><u>(163,395)</u></b>	<b><u>(232,374)</u></b>
<b>Total Available Funds</b>	<b><u>\$ 536,362</u></b>	<b><u>\$ 350,355</u></b>	<b><u>\$ 14,373</u></b>	<b><u>\$ (54,568)</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ 4,197	\$ 4,310	\$ 4,350	\$ 4,308
	<b>Total 1200</b>	<b>4,197</b>	<b>4,310</b>	<b>4,350</b>	<b>4,308</b>
	<b>Total 1000 Series</b>	<b>4,197</b>	<b>4,310</b>	<b>4,350</b>	<b>4,308</b>
<b><u>Classified Salaries</u></b>					
2117	Classified Salary F/T Supervisor	61,546	64,147	30,825	-
2118	Full-Time Administrator	-	-	2,469	4,658
2119	Classified Salary F/T	41,790	34,122	38,536	40,363
2139/2339	Classified Salary Hourly	-	-	400	-
2169/2369	Substitutes	-	2,773	-	-
	<b>Total 2100</b>	<b>103,336</b>	<b>101,042</b>	<b>72,229</b>	<b>45,021</b>
2331	Student Help	110	-	-	-
2349	Classified Salary OT Other	96	-	-	-
2399	Classified Salary Non-teaching Hrly	125,640	119,748	50,859	55,000
	<b>Total 2300</b>	<b>125,846</b>	<b>119,748</b>	<b>50,859</b>	<b>55,000</b>
	<b>Total 2000 Series</b>	<b>229,182</b>	<b>220,790</b>	<b>123,089</b>	<b>100,021</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employees	(549)	-	-	-
3130	STRS Other Academic Employees	345	352	352	383
	<b>Total 3100</b>	<b>(204)</b>	<b>352</b>	<b>352</b>	<b>383</b>
3220	PERS - Classified Employee	11,133	11,674	8,404	5,299
	<b>Total 3200</b>	<b>11,133</b>	<b>11,674</b>	<b>8,404</b>	<b>5,299</b>
3320	OASDHI - Classified Employees	6,354	6,380	4,686	2,791
3325	Medicare Classified Employees	3,309	3,201	1,786	1,450
3335	Medicare Non-teaching Academic	61	62	62	62
	<b>Total 3300</b>	<b>9,724</b>	<b>9,643</b>	<b>6,534</b>	<b>4,303</b>
3420	H&W Classified Employees	26,236	27,849	19,004	11,909
3430	H&W Non-teaching Academic	494	238	275	285
	<b>Total 3400</b>	<b>26,730</b>	<b>28,087</b>	<b>19,279</b>	<b>12,194</b>
3520	SUI Classified Employees	3,608	2,347	62	50
3530	SUI Non-teaching Academic	67	47	2	2
	<b>Total 3500</b>	<b>3,675</b>	<b>2,394</b>	<b>64</b>	<b>52</b>
3620	Work Comp Classified Employees	3,605	5,034	2,841	2,290
3630	Work Comp Non-tching Academic	66	95	98	99
	<b>Total 3600</b>	<b>3,671</b>	<b>5,129</b>	<b>2,938</b>	<b>2,389</b>
3920	Othr Benefits Classified Employees	(98)	(267)	(272)	-



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3930	Othr Benefits Academic Employees	1	5	10	-
	<b>Total 3900</b>	<b>(97)</b>	<b>(263)</b>	<b>(261)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>54,632</b>	<b>57,017</b>	<b>37,310</b>	<b>24,620</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	120	219	752	700
4590	Office/Other Supplies	1,515	943	242	500
	<b>Total 4500</b>	<b>1,635</b>	<b>1,162</b>	<b>994</b>	<b>1,200</b>
4644	Repair Parts	-	-	183	-
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>183</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>1,635</b>	<b>1,162</b>	<b>1,176</b>	<b>1,200</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	25,007	26,960	337	500
	<b>Total 5000</b>	<b>25,007</b>	<b>26,960</b>	<b>337</b>	<b>500</b>
5198	Professional Services	191,393	123,962	57,159	60,000
	<b>Total 5100</b>	<b>191,393</b>	<b>123,962</b>	<b>57,159</b>	<b>60,000</b>
5220	Conferences	-	70	-	-
	<b>Total 5200</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>
5310	Memberships	655	655	-	655
	<b>Total 5300</b>	<b>655</b>	<b>655</b>	<b>-</b>	<b>655</b>
5421	GL and Property Expense	-	-	-	2,358
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,358</b>
5510	Natural Gas	1,100	1,100	1,100	1,200
5520	Electricity	2,191	2,505	3,064	2,191
5530	Water	203	251	280	203
5570	Waste Disposal	126	174	183	126
	<b>Total 5500</b>	<b>3,620</b>	<b>4,031</b>	<b>4,628</b>	<b>3,720</b>
5622	Class Schedule Printing	39,401	40,099	-	5,000
5630	Rents & Leases	4,105	8,200	2,018	7,000
5649	Computer Software Maintenance/Lic	10,000	11,334	14,000	14,000
	<b>Total 5600</b>	<b>53,506</b>	<b>59,633</b>	<b>16,018</b>	<b>26,000</b>
5740	Advertising	-	172	-	500
	<b>Total 5700</b>	<b>-</b>	<b>172</b>	<b>-</b>	<b>500</b>
5890	Outside Services and Operating Costs	14,400	9,900	-	2,000
5892	Bank Card Charges	7,198	5,089	2,680	3,000

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
	<b>Total 5800</b>	<u>21,598</u>	<u>14,989</u>	<u>2,680</u>	<u>5,000</u>
	<b>Total 5000 Series</b>	<u>295,779</u>	<u>230,472</u>	<u>80,822</u>	<u>98,733</u>
	<b>Total Expenditures</b>	<u>585,425</u>	<u>513,751</u>	<u>246,747</u>	<u>228,882</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Unrestricted	<u>(49,063)</u>	<u>(163,396)</u>	<u>(232,374)</u>	<u>(283,450)</u>
	<b>Total 7900</b>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(232,374)</u>	<u>(283,450)</u>
	<b>Total 7000 Series</b>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(232,374)</u>	<u>(283,450)</u>
<b>Total Resource 1080</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 536,362</u>	<u>\$ 350,355</u>	<u>\$ 14,373</u>	<u>\$ (54,568)</u>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ (909,778)
Local Income	\$ 458,215	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>733,215</u>
Total Available Funds (TAF)		<u>\$ (176,563)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,418
2000	Classified Salaries	165,982
3000	Employee Benefits	72,632
4000	Books and Supplies	6,200
5000	Services and Operating Expenses	<u>208,983</u>
	Total Expenditures	458,215
7900	Contingency / Reserves / (Deficit)	<u>(634,778)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (176,563)</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8820 Donations	\$ 5,250	\$ 118,080	\$ 27,170	\$ 62,000
8848 Box Office Receipts	578,838	395,597	212,035	362,675
8860 Interest Income	29	24	22	20
8890 Other Local Income	<u>10,963</u>	<u>4,700</u>	<u>2,700</u>	<u>33,520</u>
<b>Total 1.0</b>	<b><u>595,080</u></b>	<b><u>518,401</u></b>	<b><u>241,927</u></b>	<b><u>458,215</u></b>
<b>2.0 Incoming Transfer</b>				
8999 From Resource 1000	730,982	-	-	-
From Resource 1110	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>
<b>Total 2.0</b>	<b><u>730,982</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>275,000</u></b>
<b>3.0 Beginning Balance July 1</b>				
	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(909,778)</u>
<b>Total 3.0</b>	<b><u>(784,316)</u></b>	<b><u>(269,707)</u></b>	<b><u>(500,033)</u></b>	<b><u>(909,778)</u></b>
<b>Total Available Funds</b>	<b><u>\$ 541,746</u></b>	<b><u>\$ 248,694</u></b>	<b><u>\$ (258,106)</u></b>	<b><u>\$ (176,563)</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ -	\$ -	\$ 66,499	\$ -
	<b>Total 1200</b>	<b>-</b>	<b>-</b>	<b>66,499</b>	<b>-</b>
1490	Special Assignments	-	2,994	5,639	4,418
	<b>Total 1400</b>	<b>-</b>	<b>2,994</b>	<b>5,639</b>	<b>4,418</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>2,994</b>	<b>72,137</b>	<b>4,418</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	69,261	82,346	-	-
2119	Classified Full Time	165,471	127,965	146,560	147,982
2129	Permanent Part-Time	32,169	29,325	5,517	-
2139/2339	Classified Hourly	28,264	31,273	8,204	8,000
2190/2390	Special Projects	11,400	-	-	-
	<b>Total 2100</b>	<b>306,565</b>	<b>270,909</b>	<b>160,281</b>	<b>155,982</b>
2331	Student Help Non-Instructional	-	-	9,284	10,000
2349	Classified Overtime	11,448	15,169	(3,141)	-
	<b>Total 2300</b>	<b>11,448</b>	<b>15,169</b>	<b>6,143</b>	<b>10,000</b>
	<b>Total 2000 Series</b>	<b>318,013</b>	<b>286,078</b>	<b>166,425</b>	<b>165,982</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employee	-	247	5,797	392
	<b>Total 3100</b>	<b>-</b>	<b>247</b>	<b>5,797</b>	<b>392</b>
3220	PERS Classified Employee	26,513	27,112	16,608	17,419
	<b>Total 3200</b>	<b>26,513</b>	<b>27,112</b>	<b>16,608</b>	<b>17,419</b>
3320	OASDHI Classified Employee	16,079	14,893	10,865	9,175
3325	Medicare Classified Employee	4,444	3,910	2,651	2,262
3335	Medicare Non-teaching Academic	-	43	1,019	64
	<b>Total 3300</b>	<b>20,523</b>	<b>18,846</b>	<b>14,536</b>	<b>11,501</b>
3420	H&W Classified Employee	71,981	52,710	39,911	39,338
3430	H&W Non-teaching Academic	-	-	10,383	-
	<b>Total 3400</b>	<b>71,981</b>	<b>52,710</b>	<b>50,294</b>	<b>39,338</b>
3520	SUI Classified Employee	4,957	2,833	92	78
3530	SUI Other Academic Employee	-	17	35	2
	<b>Total 3500</b>	<b>4,957</b>	<b>2,850</b>	<b>127</b>	<b>80</b>
3620	Work Comp Classified Employee	4,843	6,059	4,425	3,801
3630	Work Comp Non-tching Academic	-	69	1,609	101
	<b>Total 3600</b>	<b>4,843</b>	<b>6,128</b>	<b>6,034</b>	<b>3,902</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3920	Other Benefits Classified Employee	1,149	1,102	(3,439)	-
3930	Other - Academic Non-Teaching	-	-	236	-
	<b>Total 3900</b>	<b>1,149</b>	<b>1,102</b>	<b>(3,203)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>129,966</b>	<b>108,995</b>	<b>90,193</b>	<b>72,632</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	11,392	12,242	10,085	6,200
4580	Theater Supplies	6,309	6,156	1,834	-
4590	Office/Other Supplies	1,320	(332)	493	-
	<b>Total 4500</b>	<b>19,021</b>	<b>18,066</b>	<b>12,412</b>	<b>6,200</b>
	<b>Total 4000 Series</b>	<b>19,021</b>	<b>18,066</b>	<b>12,412</b>	<b>6,200</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	1,607	1,456	1,875	-
	<b>Total 5000</b>	<b>1,607</b>	<b>1,456</b>	<b>1,875</b>	<b>-</b>
5198	Professional Services	130,817	239,931	238,000	130,696
	<b>Total 5100</b>	<b>130,817</b>	<b>239,931</b>	<b>238,000</b>	<b>130,696</b>
5210	Mileage	30	542	-	-
5219	Other Travel Expense	693	-	2,360	1,271
	<b>Total 5200</b>	<b>723</b>	<b>542</b>	<b>2,360</b>	<b>1,271</b>
5421	GL & Property Expenses	-	-	-	2,300
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,300</b>
5520	Electricity	700	700	700	700
5541	Cellular Telephone	841	-	-	-
5550	Laundry & Cleaning	142	213	-	-
	<b>Total 5500</b>	<b>1,683</b>	<b>913</b>	<b>700</b>	<b>700</b>
5630	Rents & Leases	52,164	50,515	28,499	35,136
5632	Scenic Rentals	10,609	4,400	8,000	30,500
5633	Costume Rentals	20,298	6,741	15,112	-
5650	Transportation Contracts	11,378	6,455	3,769	600
	<b>Total 5600</b>	<b>94,449</b>	<b>68,111</b>	<b>55,379</b>	<b>66,236</b>
5740	Advertising	6,045	18,383	8,724	4,500
5790	Other Legal Fees	150	-	-	-
	<b>Total 5700</b>	<b>6,195</b>	<b>18,383</b>	<b>8,724</b>	<b>4,500</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5890	Outside Svcs. and Operating Costs	103,427	-	-	-
5892	Bank Card Charges	5,552	3,257	3,467	3,280
	<b>Total 5800</b>	<b>108,979</b>	<b>3,257</b>	<b>3,467</b>	<b>3,280</b>
	<b>Total 5000 Series</b>	<b>344,453</b>	<b>332,593</b>	<b>310,505</b>	<b>208,983</b>
	<b>Total Expenditures</b>	<b>811,453</b>	<b>748,726</b>	<b>651,672</b>	<b>458,215</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	(269,707)	(500,033)	(909,778)	(634,778)
	<b>Total 7900</b>	<b>(269,707)</b>	<b>(500,033)</b>	<b>(909,778)</b>	<b>(634,778)</b>
	<b>Total 7000 Series</b>	<b>(269,707)</b>	<b>(500,033)</b>	<b>(909,778)</b>	<b>(634,778)</b>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 541,746</b>	<b>\$ 248,694</b>	<b>\$ (258,106)</b>	<b>\$ (176,563)</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 132,095
Local Income	<u>983,999</u>
Total Available Funds (TAF)	<u>\$ 1,116,094</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200 and 3300	356,406
8999	Intrafund Transfer to Resources 1000 and 1090	<u>704,923</u>
	Total Expenditures	1,104,929
7900	* Contingency / Reserves	<u>11,165</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,116,094</u>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8847</b> Bookstore Commissions	\$ 572,998	\$ 769,157	\$ 918,939	\$ 983,776
<b>8860</b> Interest	268	193	249	223
<b>Total 1.0</b>	<u>573,266</u>	<u>769,350</u>	<u>919,188</u>	<u>983,999</u>
<b>2.0 Beginning Balance July 1</b>	10,190	56,242	90,378	132,095
<b>Total 2.0</b>	<u>10,190</u>	<u>56,242</u>	<u>90,378</u>	<u>132,095</u>
<b>Total Available Funds</b>	<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 1,009,566</u>	<u>\$ 1,116,094</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	\$ -	\$ 30	\$ -	\$ -
	<b>Total 4500</b>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>
	<b>Total 4000 Series</b>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	320	170	28	-
	<b>Total 5000</b>	<u>320</u>	<u>170</u>	<u>28</u>	<u>-</u>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	<b>Total 5500</b>	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>
	<b>Total 5000 Series</b>	<u>43,920</u>	<u>43,770</u>	<u>43,628</u>	<u>43,600</u>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	323,129	441,414	483,843	256,503
7390	To Resource 3300	-	-	-	99,903
	<b>Total 7300</b>	<u>323,129</u>	<u>441,414</u>	<u>483,843</u>	<u>356,406</u>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	160,165	250,000	350,000	429,923
8999	To Resource 1090	-	-	-	275,000
	<b>Total 8999</b>	<u>160,165</u>	<u>250,000</u>	<u>350,000</u>	<u>704,923</u>
	<b>Total Expenditures</b>	<u>527,214</u>	<u>735,214</u>	<u>877,471</u>	<u>1,104,929</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	56,242	90,378	132,095	11,165
	<b>Total 7900</b>	<u>56,242</u>	<u>90,378</u>	<u>132,095</u>	<u>11,165</u>
	<b>Total 7000 Series</b>	<u>379,371</u>	<u>531,792</u>	<u>615,938</u>	<u>367,571</u>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 1,009,566</u>	<u>\$ 1,116,094</u>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$	24,343
Local Income	\$	25,100	
Intrafund Transfer From Resource 1000		<u>110,900</u>	
Total Income			<u>136,000</u>
Total Available Funds (TAF)		\$	<u>160,343</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	74,875
3000	Employee Benefits		42,414
4000	Books and Supplies		1,100
5000	Services and Operating Expenses		<u>38,136</u>
	Total Expenditures		156,525
7900	* Contingency / Reserves		<u>3,818</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>160,343</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ -	\$ 56	\$ 100	\$ 100
<b>8890</b> City of Riverside	-	59,000	25,000	25,000
<b>Total 1.0</b>	<u>-</u>	<u>59,056</u>	<u>25,100</u>	<u>25,100</u>
<b>2.0 Intrafund Transfer</b>				
<b>8999</b> From Resource 1000	-	-	99,373	110,900
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>99,373</u>	<u>110,900</u>
<b>3.0 Beginning Balance July 1</b>	<u>-</u>	<u>-</u>	<u>(5,383)</u>	<u>24,343</u>
<b>Total 3.0</b>	<u>-</u>	<u>-</u>	<u>(5,383)</u>	<u>24,343</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ 59,056</u>	<u>\$ 119,090</u>	<u>\$ 160,343</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1219	Counselors/Librarians/Release Time	\$ -	\$ 5,555	\$ -	\$ -
	<b>Total 1200</b>	<b>-</b>	<b>5,555</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>5,555</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	-	-	36,390	74,875
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>36,390</b>	<b>74,875</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>36,390</b>	<b>74,875</b>
<b><u>Employee Benefits</u></b>					
3220	PERS	-	-	4,044	8,814
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>4,044</b>	<b>8,814</b>
3320	OASDHI Classified Employee	-	-	2,191	4,642
3325	Medicare Classified Employee	-	-	512	1,086
3335	Medicare - Academic Non-Teaching	-	81	-	-
	<b>Total 3300</b>	<b>-</b>	<b>81</b>	<b>2,703</b>	<b>5,728</b>
3420	H&W	-	-	13,956	26,120
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>13,956</b>	<b>26,120</b>
3520	SUI Classified Employee	-	-	18	37
3530	SUI - Academic Non-Teaching	-	61	-	-
	<b>Total 3500</b>	<b>-</b>	<b>61</b>	<b>18</b>	<b>37</b>
3620	Work Comp - Academic Non-Teaching	-	-	809	1,715
3630	Work Comp Non-tching Academic	-	127	-	-
	<b>Total 3600</b>	<b>-</b>	<b>127</b>	<b>809</b>	<b>1,715</b>
3920	Other Benefits	-	-	105	-
	<b>Total 3900</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>269</b>	<b>21,635</b>	<b>42,414</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	-	1,401	307	300
	<b>Total 4200</b>	<b>-</b>	<b>1,401</b>	<b>307</b>	<b>300</b>
4555	Copying and Printing	-	38	498	400
4590	Office/Other Supplies	-	1,296	580	400
	<b>Total 4500</b>	<b>-</b>	<b>1,334</b>	<b>1,078</b>	<b>800</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>2,735</b>	<b>1,385</b>	<b>1,100</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	-	600	-	-
	<b>Total 5100</b>	-	<b>600</b>	-	-
5210	Mileage	-	51	-	-
5220	Conference Attendance	-	-	35	50
	<b>Total 5200</b>	-	<b>51</b>	<b>35</b>	<b>50</b>
5310	Memberships	-	2,650	-	150
	<b>Total 5300</b>	-	<b>2,650</b>	-	<b>150</b>
5421	GL & Property Expenses	-	-	-	1,011
	<b>Total 5400</b>	-	-	-	<b>1,011</b>
5510	Natural Gas	-	836	494	675
5520	Electricity	-	49,326	31,973	33,000
5530	Water	-	1,235	1,152	1,200
5541	Cellular Telephone	-	282	418	500
	<b>Total 5500</b>	-	<b>51,679</b>	<b>34,037</b>	<b>35,375</b>
5790	Other Legal Fees	-	-	79	100
	<b>Total 5700</b>	-	-	<b>79</b>	<b>100</b>
5890	Other Services	-	-	360	1,450
	<b>Total 5800</b>	-	-	<b>360</b>	<b>1,450</b>
	<b>Total 5000 Series</b>	-	<b>54,980</b>	<b>34,511</b>	<b>38,136</b>
<b><u>Capital Outlay</u></b>					
6481	Equip Add'l < \$5000	-	-	926	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	900	-	-
	<b>Total 6400</b>	-	<b>900</b>	<b>926</b>	-
	<b>Total 6000 Series</b>	-	<b>900</b>	<b>926</b>	-
	<b>Total Expenditures</b>	-	<b>64,439</b>	<b>94,847</b>	<b>156,525</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	-	(5,383)	24,243	3,818
	<b>Total 7900</b>	-	<b>(5,383)</b>	<b>24,243</b>	<b>3,818</b>
	<b>Total 7000 Series</b>	-	<b>(5,383)</b>	<b>24,243</b>	<b>3,818</b>
<b>Total Resource 1120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ 59,056</b>	<b>\$ 119,090</b>	<b>\$ 160,343</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 577
Local Income	<u>1,103,060</u>
Total Available Income (TAF)	<u>\$ 1,103,637</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 77,603
2000	Classified Salaries	144,187
3000	Employee Benefits	75,536
4000	Books and Supplies	158,183
5000	Services and Operating Expenses	600,426
6000	Capital Outlay	500
8999	Intrafund Transfer to Resource 1000	<u>53,283</u>
	Total Expenditures	1,109,718
7900	* Contingency / Reserves	<u>(6,081)</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 1,103,637</u>

\* 5% Contingency reserve calculated from TAF equals \$55,182

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8831 American Electrical Supply SPP 447	\$ 200	\$ -	\$ -	\$ -
8831 Brenner-Fiedler & Associates SPP 445	-	500	-	-
8831 Butte-Glenn CCD SPP 483	(3,440)	-	-	-
8831 City of Rvrsd Human Resrc SPP 484	20,093	15,300	1,903	15,147
8831 Clark Western Dietrich Building Sys SPP 47C	-	-	4,800	-
8831 El Camino Community College Dist SPP 423	23,065	8,443	-	-
8831 ETP - Core SPP 449	-	183,960	510,631	183,285
8831 ETP - Alternative Fuel SPP 450	-	19,199	52,567	628,164
8831 International Rectifier SPP 477	-	-	78,888	219,764
8831 LACC - Kaiser Permanente SPP 472	24,754	-	-	-
8831 McClane Company SPP 433	-	-	800	800
8831 Nongshim Foods SPP 443	-	-	-	4,800
8831 REVIT SPP 489	4,500	-	-	-
8831 Riverside Community Hospital SPP 440	2,000	2,000	1,600	-
8831 Riverside County Office of Ed SPP 457	3,074	-	-	-
8831 Riverside County Regional Med Ctr SPP 473	-	5,937	13,433	-
8831 Samaha & Associates, Inc. SPP 498	-	-	1,000	-
8831 Estimated Future Contracts SPP 481	-	-	-	50,800
8831 West Vrginia University Research SPP 488	-	12,500	-	-
8860 Interest	243	282	-	300
8890 Other Local Income	-	(100)	-	-
<b>Total 1.0</b>	<b><u>74,489</u></b>	<b><u>248,021</u></b>	<b><u>665,622</u></b>	<b><u>1,103,060</u></b>
<b>2.0 Beginning Balance July 1</b>				
<b>Total 2.0</b>	<b><u>54,549</u></b>	<b><u>73,559</u></b>	<b><u>92,346</u></b>	<b><u>577</u></b>
<b>Total Available Funds</b>	<b><u>\$ 129,038</u></b>	<b><u>\$ 321,580</u></b>	<b><u>\$ 757,968</u></b>	<b><u>\$ 1,103,637</u></b>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1330	Part-Time Teaching Fall	\$ 4,036	\$ -	\$ 12,035	\$ 71,844
1331	Part-Time Teaching Summer	2,691	-	-	-
1333	Part-Time Teaching Spring	-	-	13,130	-
1334	Part-Time Teaching Summer (Even years	-	-	1,918	-
1335	Regular - Overload Fall	2,595	-	-	-
1337	Regular - Overload Winter	865	-	-	-
	<b>Total 1300</b>	<b>10,187</b>	<b>-</b>	<b>27,083</b>	<b>71,844</b>
1439	Part Time - Counselors/Librarians/Overlo	-	-	2,416	-
1490	Academic Special Project	7,250	5,766	15,473	5,759
	<b>Total 1400</b>	<b>7,250</b>	<b>5,766</b>	<b>17,888</b>	<b>5,759</b>
	<b>Total 1000 Series</b>	<b>17,437</b>	<b>5,766</b>	<b>44,971</b>	<b>77,603</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	1,880	26,290	78,067	88,499
2119	Full Time Regular	2,058	11,054	44,921	55,688
	<b>Total 2100</b>	<b>3,938</b>	<b>37,344</b>	<b>122,989</b>	<b>144,187</b>
2230/2449	Part-time Hourly Instructional Aides	384	-	-	-
	<b>Total 2200</b>	<b>384</b>	<b>-</b>	<b>-</b>	<b>-</b>
2349	Overtime	-	-	85	-
	<b>Total 2300</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>4,322</b>	<b>37,344</b>	<b>123,073</b>	<b>144,187</b>
<b><u>Employee Benefits</u></b>					
3110	STRS - Teachers & Aides	840	-	2,234	6,379
3130	STRS - Academic Non-Teaching	599	440	1,326	511
	<b>Total 3100</b>	<b>1,439</b>	<b>440</b>	<b>3,560</b>	<b>6,890</b>
3220	PERS Classified	544	4,065	13,622	16,972
3230	PERS - Academic Non-Teaching	-	-	142	-
	<b>Total 3200</b>	<b>544</b>	<b>4,065</b>	<b>13,765</b>	<b>16,972</b>
3315	Medicare - Teachers & Aides	153	-	393	1,041
3320	OASDHI Classified	309	2,207	7,428	8,940
3325	Medicare Classified	72	516	1,737	2,091
3330	OASDI - Academic Non-Teaching	-	-	77	-
3335	Medicare - Academic Non-Teaching	105	84	259	84
	<b>Total 3300</b>	<b>639</b>	<b>2,807</b>	<b>9,895</b>	<b>12,156</b>
3420	H&W Classified	948	8,291	28,061	34,328
	<b>Total 3400</b>	<b>948</b>	<b>8,291</b>	<b>28,061</b>	<b>34,328</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3510	SUI - Teachers & Aides	170	-	14	36
3520	SUI Classified	80	392	60	72
3530	SUI - Academic Non-Teaching	117	63	9	3
	<b>Total 3500</b>	<b>367</b>	<b>455</b>	<b>82</b>	<b>111</b>
3610	WC - Teachers & Aides	166	-	620	1,645
3620	Work Comp Classified	78	782	2,744	3,302
3630	WC - Academic Non-Teaching	114	132	410	132
	<b>Total 3600</b>	<b>358</b>	<b>914</b>	<b>3,774</b>	<b>5,079</b>
3920/30	Other Benefits	(226)	372	105	-
	<b>Total 3900</b>	<b>(226)</b>	<b>372</b>	<b>105</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>4,069</b>	<b>17,344</b>	<b>59,241</b>	<b>75,536</b>
<u>Books and Supplies</u>					
4320	Instructional Supplies	-	-	1,669	20
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>1,669</b>	<b>20</b>
4555	Copying and Printing	11	-	6	10,100
4590	Other Supplies	250	253	516	11,223
4599	Cont Ed Instr Suppl	1,604	9,351	8,522	136,840
	<b>Total 4500</b>	<b>1,865</b>	<b>9,604</b>	<b>9,044</b>	<b>158,163</b>
	<b>Total 4000 Series</b>	<b>1,865</b>	<b>9,604</b>	<b>10,713</b>	<b>158,183</b>
<u>Services and Operating Expenses</u>					
5045	Postage	125	185	21	4,961
	<b>Total 5000</b>	<b>125</b>	<b>185</b>	<b>21</b>	<b>4,961</b>
5110	Consultants	-	28,275	60,654	36,346
5197	Grant/Contract Sub Agreement	-	82,475	381,186	255,354
5198	Professional Services	-	-	1,075	48,925
	<b>Total 5100</b>	<b>-</b>	<b>110,750</b>	<b>442,915</b>	<b>340,625</b>
5210	Mileage	250	120	4,840	24,570
5220	Conference Attendance	-	491	324	6,770
	<b>Total 5200</b>	<b>250</b>	<b>611</b>	<b>5,164</b>	<b>31,490</b>
5310	Memberships and Dues	-	1,500	2,500	-
	<b>Total 5300</b>	<b>-</b>	<b>1,500</b>	<b>2,500</b>	<b>-</b>
5421	GL & Property Expenses	-	-	-	1,947
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,947</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5520	Electricity	2,238	2,630	3,332	3,400
5530	Water	254	270	435	450
5540	Telephone	-	-	-	150
5541	Cellular Telephone	1,267	1,025	1,009	1,125
5570	Waste Disposal	158	217	229	250
	<b>Total 5500</b>	<b>3,917</b>	<b>4,142</b>	<b>5,005</b>	<b>5,375</b>
5630	Rents and Leases	-	-	-	-
5649	Computer Software Maintenance/Lic	-	-	-	6,221
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,221</b>
5740	Advertising	-	-	-	500
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
5890	Outside Services and Operating Costs	23,496	41,804	49,665	209,307
	<b>Total 5800</b>	<b>23,496</b>	<b>41,804</b>	<b>49,665</b>	<b>209,307</b>
	<b>Total 5000 Series</b>	<b>27,788</b>	<b>158,992</b>	<b>505,269</b>	<b>600,426</b>
<b>Capital Outlay</b>					
6481	Equip Add'l \$200-4999	-	184	-	500
	<b>Total 6400</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>500</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>500</b>
	<b>Total Expenditures</b>	<b>55,481</b>	<b>229,234</b>	<b>743,268</b>	<b>1,056,435</b>
<b>Intrafund Transfer</b>					
8999	To Resource 1000	-	-	14,124	53,283
	<b>Total 8999</b>	<b>-</b>	<b>-</b>	<b>14,124</b>	<b>53,283</b>
<b>Contingency/Fund Balance</b>					
7910	Unrestricted	73,557	92,347	576	(6,081)
	<b>Total 7900</b>	<b>73,557</b>	<b>92,347</b>	<b>576</b>	<b>(6,081)</b>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 129,038</b>	<b>\$ 321,580</b>	<b>\$ 757,968</b>	<b>\$ 1,103,637</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 8,352,058
Local Income	<u>1,431,800</u>
Total Available Income (TAF)	<u>\$ 9,783,858</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 324,207
6000	Capital Outlay	<u>6,751,547</u>
	Total Expenditures	7,075,754
7900	* Contingency / Reserves	<u>2,708,104</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 9,783,858</u>

\* 5% Contingency reserve calculated from TAF equals \$ 489,193

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8850 Rents & Leases	\$ 6,707	\$ 7,160	\$ 5,959	\$ 6,000
8860 Interest	51,155	36,884	29,860	30,300
8890 Redevelopment Agency Pass-Thru	<u>1,297,251</u>	<u>1,470,356</u>	<u>1,508,689</u>	<u>1,395,500</u>
<b>Total 1.0</b>	<b><u>1,355,113</u></b>	<b><u>1,514,400</u></b>	<b><u>1,544,508</u></b>	<b><u>1,431,800</u></b>
<b>2.0 Beginning Balance July 1</b>	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>	<u>8,352,058</u>
<b>Total 2.0</b>	<b><u>9,407,665</u></b>	<b><u>6,167,452</u></b>	<b><u>7,410,310</u></b>	<b><u>8,352,058</u></b>
<b>Total Available Funds</b>	<b><u>\$ 10,762,778</u></b>	<b><u>\$ 7,681,852</u></b>	<b><u>\$ 8,954,818</u></b>	<b><u>\$ 9,783,858</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Books and Supplies</u></b>					
4320	Instructional Supplies	\$ -	\$ -	\$ 1,394	\$ -
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>1,394</b>	<b>-</b>
4644	Repair Supplies	-	-	3,881	-
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>3,881</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>5,275</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	363,890	154,519	82,585	153,207
	<b>Total 5100</b>	<b>363,890</b>	<b>154,519</b>	<b>82,585</b>	<b>153,207</b>
5510	Natural Gas	6,533	8,394	7,235	9,000
5520	Electricity	60,254	48,248	51,330	56,500
5530	Water	2,032	959	644	1,000
5540	Telephone	-	-	86,649	101,400
5570	Waste Disposal	2,404	2,484	2,545	3,100
	<b>Total 5500</b>	<b>71,223</b>	<b>60,085</b>	<b>148,403</b>	<b>171,000</b>
5890	Other Services	139,682	535	-	-
	<b>Total 5800</b>	<b>139,682</b>	<b>535</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>574,795</b>	<b>215,139</b>	<b>231,768</b>	<b>324,207</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6216	Construction	-	-	-	5,751,924
6219	Other	14,683	-	-	-
6222	Engineering	1,232	-	-	-
6223	Architect's Fees	104,309	9,480	-	9,520
6224	Testing	27,218	-	-	15,867
6225	Demolition/Grading	76,338	-	-	-
6226	Remodel	3,046,674	29,432	-	-
6227	Fixtures/Fixed Equipment	-	2,178	7,966	25,412
6229	Other	495,976	2,828	-	34,203
	<b>Total 6200</b>	<b>3,766,430</b>	<b>43,918</b>	<b>7,966</b>	<b>5,836,926</b>
<b>Equipment</b>					
6481	Equip Add'l <\$5000	99,490	12,485	164,809	649,016
6482	Equip Add'l >\$5000	149,151	-	124,596	265,605
6485	Computer Equip Add'l <\$4999	5,460	-	68,347	-
6486	Computer Equip Add'l >5000	-	-	-	-
	<b>Total 6400</b>	<b>254,101</b>	<b>12,485</b>	<b>357,752</b>	<b>914,621</b>
	<b>Total 6000 Series</b>	<b>4,020,531</b>	<b>56,403</b>	<b>365,718</b>	<b>6,751,547</b>
	<b>Total Expenditures</b>	<b>4,595,326</b>	<b>271,542</b>	<b>602,760</b>	<b>7,075,754</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	<u>6,167,452</u>	<u>7,410,310</u>	<u>8,352,058</u>	<u>2,708,104</u>
	<b>Total 7900</b>	<u><b>6,167,452</b></u>	<u><b>7,410,310</b></u>	<u><b>8,352,058</b></u>	<u><b>2,708,104</b></u>
<b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u><b>\$ 10,762,778</b></u>	<u><b>\$ 7,681,852</b></u>	<u><b>\$ 8,954,818</b></u>	<u><b>\$ 9,783,858</b></u>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 13,560,641		
State Income	13,770,127		
Local Income	2,113,497		
Intrafund Transfers	<u>997,493</u>		
Total Income			<u>30,441,758</u>
Total Available Funds (TAF)		\$	<u>30,441,758</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	3,877,572
2000	Classified Salaries		9,578,468
3000	Employee Benefits		4,149,583
4000	Books and Supplies		2,440,308
5000	Services and Operating Expenses		6,351,246
6000	Capital Outlay		2,895,822
7600	Student Grants / Bus Passes		<u>1,148,759</u>
	Total Expenditures		30,441,758
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>30,441,758</u>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Federal Income</b>				
8190 Social Innovation Generation: St Leadership SPP 027	\$ 4,117	\$ -	\$ -	\$ -
8120 Upward Bound TRIO Riverside SPP 038	-	199,612	216,029	358,130
8120 Upward Bound TRIO Riverside SPP 039	254,169	28,813	-	-
8190 Foster and Kinshipcare SPP 098	54,537	52,964	47,427	67,128
8120 SSS Trio - Moreno Valley 10/15 SPP 104	180,494	255,195	198,532	247,248
8120 SSS Rise - Norco 10/15 SPP 105	280,088	257,639	209,505	237,854
8120 SSS Trio - Riverside 10/15 SPP 106	260,529	261,645	220,901	247,593
8190 Tri-Tech Small Bus Development SPP 108	-	-	227,333	72,667
8190 Tri-Tech Small Bus Development SPP 109	257,392	162,962	113,692	44,734
8190 Tri-Tech Small Business Jobs Act SPP 113	61,724	218,562	85,765	-
8190 Tri-Tech Small Bus Development SPP 131	223,892	76,108	-	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	284,618	152,257	-	-
8120 Upward Bound TRIO Norco CNUSD2 SPP 143	273,499	115,939	-	-
8120 Upward Bound TRIO Norco Norte Vista SPP 144	186,715	-	-	-
8190 Procurement Assistance SPP 145	143,025	137,034	103,760	188,871
8190 Procurement Assistance SPP 147	129,508	151,212	119,884	105,499
8120 Title V HSI Coop MV/UCR SPP 154	69,547	32,763	-	-
8120 Title V HSI Coop MV/Norco SPP 155	6,354	-	-	-
8120 Title V Norco Campus 09/14 SPP 156	492,247	571,344	437,499	377,241
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	92,478	93,472	93,203	94,236
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	39,980	-	-	-
8190 Workability Grant SPP 183	197,234	215,732	252,225	290,060
8120 Title V Moreno Valley Campus 09/14 SPP 194	548,767	393,363	487,353	542,391
8120 Title V HSI Coop Program Norco CSUSB SPP 195	783,140	707,617	817,514	1,079,591
8120 Title V HSI Pathways to Excellence SPP 196	138,661	616,934	879,306	855,070
8120 Title V HSI Stem and Articulation Programs SPP 199	150,859	700,910	1,654,148	914,152
8130 WIA Allied Health Prog Expansion FP2 SPP 204	304,097	-	-	-
8190 Allied Health - Health Care and Facilities SPP 207	120,775	-	-	-
8190 Allied Health - Health Care and Facilities SPP 208	75,806	70,456	-	-
8190 California State Trade Export Program SPP 209	170,812	153,175	-	-
8190 Affordable Care Act - Expansion of PA Trng SPP 213	196,376	413,424	325,329	572,878
8190 California State Trade Export Program SPP 217	-	58,641	77,853	43,986
8190 Pre-Emancipation Services SPP 218	108,971	-	-	-
8190 Post-Emancipation Services SPP 219	102,417	146,726	-	-
8190 Riv Cty Emancipation Srvc SPP 220	653,990	365,402	-	-
8190 ECS Consortium Grant SPP 230	17,400	18,742	18,750	18,750
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	(4,538)	-	-	-
8190 PA Scholarships for Disadvtdged Stdnts 11/12 SPP 237	10,374	-	-	-
8190 Youth Empowerment Strategies for Success SPP 239	500	-	-	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	266,030	271,304	188,012	290,575
8190 Nursing Education Pract. & Retention SPP 251	50,304	-	-	-
8190 Fast Track to the AND Prog SPP 253	29,824	118,385	-	-
8190 Nursing Ed Practice & Retention 10/13 SPP 257	385,604	327,958	57,766	-
8120 Upward Bound - Vista Del Lago SPP 283	-	137,468	228,160	371,297

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
8120 Upward Bound - AUSD SPP 284	16,466	252,267	265,225	501,195
8120 Upward Bound - Centennial SPP 285	-	238,979	279,237	388,726
8120 Upward Bound - Corona SPP 286	-	187,108	218,502	331,315
8190 Riverside Urban Area Security Initiative SPP 289	-	1,806	2,420	2,275
8190 @LIKE Career Pathways Program SPP 290	-	-	3,634	71,366
8190 California Family Life Center - Rubidoux SPP 292	-	-	11,749	20,000
8150 FWS Off Campus SPP 300	-	-	99,862	132,884
8150 FWS Off Campus America Reads SPP 301	-	-	7,887	
8150 FWS Off Campus America Counts SPP 302	-	-	5,939	
8150 FWS Off Campus Literacy SPP 303	-	-	4,198	
8150 FWS On Campus SPP 304	-	-	771,835	827,161
8150 FWS On Campus CalWORKs (25%) SPP 305	-	-	49,373	
8150 FWS On Campus CalWORKs (75%) SPP 306	-	-	26,314	
8190 CCRAA Access to Success SPP 313	45,802	-	-	-
8190 CCRAA Step Up to Success Coop SPP 314	67,027	-	-	-
8190 CCRAA Project Success Prog SPP 315	26,272	-	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	234,379	-	-	-
8190 NSF Supply Chain Technology Education SPP 323	419,174	877,019	758,142	1,442,665
8120 Project Technology Access Program SPP 324	378,267	604,374	1,322,571	1,155,303
8120 FIPSE Public Safety Education & Training SPP 341	242,812	224,234	-	-
8190 USDA Soil Science SPP 351	67,769	-	-	-
8190 UCR/USDA Building Bridges Nano-Water SPP 353	7,200	26,350	10,120	52,671
8130 CA Gang Reduction, Intervention & Preventn SPP 354	15,752	8,642	-	-
8140 TANF 50% SPP 366	154,030	159,432	166,487	161,476
8170 VTEA SPP 370	998,721	1,258,609	1,065,779	1,074,397
8170 CTE Transitions SPP 371	231,981	136,963	104,767	129,807
8170 Career Technical Education Research SPP 372	-	-	-	10,000
8170 VTEA Title IIA State Leadrshp SPP 377	146,467	132,926	210,799	220,000
8190 Bulletproof Vest Partnership SPP 386	3,054	24	2,268	645
8160 Veterans Education SPP 730	-	-	7,839	18,804
<b>Total 1.0</b>	<b>10,657,491</b>	<b>11,592,492</b>	<b>12,454,893</b>	<b>13,560,641</b>
<b>2.0 State Income</b>				
8659 Basic Skills ESL 13/14 SPP 020	-	-	166,206	292,228
8659 Basic Skills ESL 14/15 SPP 022	-	-	-	412,591
8659 Basic Skills ESL 09/10 SPP 024	27,203	-	-	-
8659 Basic Skills ESL 10/11 SPP 025	101,809	6,202	-	-
8659 Basic Skills ESL 11/12 SPP 026	170,735	129,282	37,586	-
8627 CSUSB Bridges Stem Cell Research SPP 028	21,572	-	-	-
8659 Basic Skills ESL 12/13 SPP 029	-	150,804	179,800	77,564
8659 Song Brown RN Special Programs 10/12 SPP 049	63,630	-	-	-
8659 Song Brown RN - 10/12 SPP 050	74,029	-	-	-
8659 Phys Asst Base Pr Song-Brown SPP 051	87,403	-	-	-
8659 Enrollment Growth for ADN-RN 13/14 SPP 055	-	-	242,200	104,200
8659 Enrollment Growth for ADN-RN 14/15 SPP 056	-	-	-	406,187
8622 EOPS SPP 060	1,125,561	1,101,484	1,445,095	1,383,510

**Riverside Community College District  
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Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
8629 CARE SPP 061	135,611	135,232	134,865	128,933
8659 BFAP Augmentation SPP 067	908,841	974,458	916,546	888,734
8659 BOG Financial Aid Admin SPP 069	365,080	476,407	412,007	409,522
8629 Instr/Library Equip Block Grant SPP 075	-	-	242,165	71,386
8659 Student Success and Support Program SPP 080	866,624	862,228	1,598,327	2,345,294
8659 Staff Development SPP 084 thru 087	1,170	2,862	973	3,214
8659 AB 86 Adult Education Consortium SPP 092	-	-	49,759	385,535
8659 Foster & Kinship Care Educ SPP 098	63,286	61,990	83,100	68,813
8659 Middle College HS SPP 125	99,454	84,153	-	-
8659 Faculty/Staff Diversity SPP 170	21,826	27,003	18,384	17,081
8659 CITD Leadership Grant SPP 173	180,529	171,393	-	-
8621 DSP&S SPP 180	1,609,947	1,587,008	2,205,842	2,164,970
8659 Active Minds/Mental Health Education SPP 185	7,009	-	-	-
8659 Entrepreneurship Car Pathway - CITD Ldrshp SPP 193	4,808	-	-	-
8659 Sector Navigator: Global Trade & Logistics SPP 197	-	-	-	372,500
8659 Deputy Sector Navigator: Global Trd & Logsts SPP 198	-	-	-	200,000
8659 Sector Navigator: Global Trade & Logistics SPP 201	-	-	310,353	162,147
8659 Sector Navigator: Global Trade & Logistics SPP 202	-	-	121,614	178,386
8659 Faculty Entrepreneurship Project 11/12 SPP 211	10,729	3,504	766	-
8659 Youth Entrepreneurship Program 11/12 SPP 215	4,619	5,294	81	6
8627 First 5 Riverside Access & Quality Initiative SPP 228	-	37,021	116,198	570,768
8659 Song Brown PA Mental Health Prog 12/13 SPP 238	-	3,240	-	95,259
8627 Community Emergency Response Team SPP 248	1,222	278	-	-
8659 Song Brown Registered Nursing - 13/15 PP 252	-	-	76,783	123,217
8659 Song Brown Registered Nursing - 14/16 SPP 254	-	-	-	180,000
8659 Song Brown PA Mental Health Prog SPP 255	38,683	-	-	-
8659 Song Brown PA Mental Health Prog 11/12 SPP 256	46,674	582	-	-
8659 Song Brown RN Special Project SPP 258	-	-	44,871	80,129
8659 CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	153,792	-	-	-
8659 Enrollment Growth for ADN-RN 10/11 SPP 263	236,167	278,258	-	-
8659 Enrollment Growth for ADN-RN 11/12 SPP 264	2,266	233,617	24,804	-
8659 Song Brown Registered Nursing - 12/13 SPP 265	-	77,968	-	-
8659 Enrollment Growth for ADN-RN 12/13 SPP 267	-	63,044	287,329	-
8659 Responsive Training Fund 11/12 SPP 268	71,442	178,349	-	-
8627 State Transition to Nursing Practice SPP 270	6,514	13,430	-	-
8659 CTE Workforce Innovation Partnership SPP 272	123,204	-	-	-
8659 CTE Community Collaborative Proj 09/10 SPP 277	159,242	-	-	-
8659 CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	36,806	-	-	-
8699 Upward Bound - Vista Del Lago SPP 283	-	-	4,078	-
8659 CTE Community Collaborative Proj 10/11 SPP 287	88,321	289,562	-	-
8659 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	83,824	39,336	-	-
8659 CTE Comm Collaborative Pathways 11/12 SPP 295	-	181,087	228,575	-
8659 CTE Comm Collaborative Pathways 12/13 SPP 296	-	49,092	127,922	210,009
8659 Song Brown PA Base Funding SPP 298	-	-	38,107	81,870
8659 Song Brown PA Mental Health 13/14 SPP 299	-	-	-	100,000

**Riverside Community College District  
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Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
8659 Foster Parent Pre-Training SPP 325	-	-	-	117,960
8659 FSS Faculty On Line SPP 329	-	39,560	117,741	-
8627 St Financial Assist Program - Fiscal Coord SPP 330	-	74,821	202,967	-
8627 St Financial Assist Program - Fiscal Coord SPP 332	-	-	12,129	448,401
8659 Improving Patient Outcomes SPP 333	-	-	11,400	-
8627 CCC Student Mental Health SPP 355	-	93,213	140,811	76,218
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	32,854	56,450	36,300	-
8626 CalWorks SPP 367	496,598	486,586	769,277	745,660
8659 Faculty Entrepreneurship Champion SPP 389	-	-	4,200	-
8681 Lottery SPP 735	790,209	823,361	894,756	867,835
<b>Total 2.0</b>	<b>8,319,293</b>	<b>8,798,158</b>	<b>11,303,914</b>	<b>13,770,127</b>

**3.0 Local Income**

8820 Higher One - Financial Literacy Counts SPP 11	-	-	-	3,325
8820 Created Equal: America's Civil Rights Struggle SPP 12	-	-	-	1,200
8820 Career Ladders Project - SPP 088	-	-	25,000	-
8890 Tri-Tech SBCD Cash Match SPP 110/132	-	47,595	50,374	210,661
8890 Tri-Tech Small Business Jobs Act Income SPP 114	-	2,499	-	-
8890 Regional Health Occupations SPP 117	-	-	-	2,000
8890 Middle College High School Val Verde USD SPP 124	-	-	-	55,000
8820 Middle College High School SPP 125	-	-	100,000	75,000
8820 Nuview Union School District ECHS SPP 126	-	-	26,738	223,262
8890 Tri-Tech SBCD Seminars SPP 129	530	4,551	7,248	10,169
8890 Tri-Tech SBDC Cash Match (even yrs) SPP 132	39,350	110,650	-	-
8890 CACT Seminars SPP 134	-	888	1,347	25,506
8890 PAC Income Account - Even Year SPP 146	5,870	6,093	5,581	-
8820 Foster Youth Support Services SPP 161	-	-	7,044	64,206
8820 Found for CA Comm Clgs/Career Ladder SPP 162	20,401	5,017	4,653	934
8890 DSP&S - P2 Recalc SPP 180	3,840	1,573	1,050	-
8820 Step Into College SPP 187	1,911	-	-	-
8890 CA State Trade Export Program Income SPP 218	-	-	5,137	5,363
8820 Carpenter Foundation - The Sound of Music SPP 226	25,000	25,000	23,750	25,000
8890 West Ed Paraprofessional SPP 231	187	-	-	-
8820 Kaiser Permanente MVC Dental Hygiene SPP 269	19,423	18,697	18,877	1,165
8820 Riverside Medical Clinic for Allied Health SPP 282	-	95,000	-	-
8820 College Connection II SPP 291	-	-	4,114	-
8890 Upward Bound Math and Science - MVUSD SPP 293	-	-	29,999	14,250
8890 4Faculty Web Services SPP 312	-	-	-	8,437
8820 Student Health Wellness Center SPP 316	-	-	-	47,500
8820 Completion Academies SPP 319	8,262	35,347	211,715	62,858
8820 Foster Youth Advocacy Program SPP 331	-	-	4,006	5,494
8820 Completion Counts - CLIP SPP 352	1,194,126	1,298,856	246,019	-
8820 Gateway to College Dropout Recovery SPP 362	47	-	-	-
8890 Gateway to College Charter School SPP 364	314,198	243,487	250,025	346,000
8820 Leadership Academy Program SPP 384	-	-	750	4,250

**Riverside Community College District  
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Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
8890 Riverside Co Board of Supervisors SPP 390	-	-	-	5,507
8880 Int'l Stdnt Capital Outlay Surcharge - SPP 709	(161)	71,749	749,917	916,410
<b>Total 3.0</b>	<b><u>1,632,984</u></b>	<b><u>1,967,003</u></b>	<b><u>1,773,344</u></b>	<b><u>2,113,497</u></b>
<b><u>4.0 Intrafund Transfers In (Out)</u></b>				
From (To) Resource 1000:				
8999 EOP&S SPP 060	80,467	-	-	-
8999 CARE SPP 061	16,846	-	-	-
8999 Matriculation SPP 080	524,050	332,749	-	-
8999 Middle College HS SPP 125	91,144	75,740	106,480	-
8999 DSP&S Match/Over SPP 180	897,223	1,008,530	858,796	665,157
8999 Fed Wrk Study SPP 300	25,308	39,133	34,060	45,329
8999 FWS Off Campus 100% Amer Reads SPP 301	203	165	172	-
8999 FWS Off Campus 100% Amer Counts SPP 302	87	170	130	-
8999 FWS Off Campus Literacy SPP 303	-	-	92	-
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	171,596	282,621	263,250	282,165
8999 FWS On Campus CalWORKs (25%) SPP 305	109	231	1,077	-
8999 FWS On Campus CalWORKS (75%) SPP 306	-	213	574	-
8999 Veterans Education SPP 730	-	-	4,842	4,842
<b>Total 4.0</b>	<b><u>1,807,032</u></b>	<b><u>1,739,553</u></b>	<b><u>1,269,472</u></b>	<b><u>997,493</u></b>
<b><u>5.0 Unaudited Beginning Balance July 1</u></b>				
<b>Total 5.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Available Funds</b>	<b><u>\$ 22,416,800</u></b>	<b><u>\$ 24,097,206</u></b>	<b><u>\$ 26,801,623</u></b>	<b><u>\$ 30,441,758</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>Academic Salaries</b>					
1110	Regular Full-Time Teaching	\$ 436,846	\$ 357,662	\$ 320,203	\$ 318,899
1170	Instructional Release Time	131,205	152,750	73,494	40,384
	<b>Total 1100</b>	<b>568,051</b>	<b>510,411</b>	<b>393,697</b>	<b>359,283</b>
1218	Regular Full Time Administrator	809,314	995,449	822,473	910,105
1219	Counselors/Librarians/Release Time	1,155,575	1,137,676	1,043,889	1,319,572
	<b>Total 1200</b>	<b>1,964,889</b>	<b>2,133,125</b>	<b>1,866,362</b>	<b>2,229,677</b>
1330	Part-Time Teaching Fall	129,069	178,635	31,509	196,220
1331	Part-Time Teaching Summer (Odd years)	10,465	715	737	-
1332	Part-Time Teaching Winter	4,737	7,976	-	-
1333	Part-Time Teaching Spring	74,797	57,638	23,724	5,247
1334	Part-Time Teaching Summer (Even years)	777	19,057	-	-
1335	Regular - Overload Fall	17,377	61,408	13,558	-
1336	Regular - Overload Summer (Even years)	2,097	25,273	-	-
1337	Regular - Overload Winter	11,017	1,726	12,587	-
1338	Regular - Overload Spring	17,377	11,936	25,184	4,612
1339	Regular - Overload Summer (Odd years)	5,406	2,996	10,934	-
1360	Other - Substitute Teaching	3,721	8,221	3,485	-
1371	Other - Large Lecture Stipends	1,175	1,126	-	-
	<b>Total 1300</b>	<b>278,015</b>	<b>376,707</b>	<b>121,719</b>	<b>206,079</b>
1439	Part-Time Non-Instructional	712,420	666,475	906,607	687,295
1469	Substitute Non-Instructional	-	-	-	3,500
1490	Special Assignments	416,561	420,248	321,655	391,738
	<b>Total 1400</b>	<b>1,128,982</b>	<b>1,086,722</b>	<b>1,228,262</b>	<b>1,082,533</b>
	<b>Total 1000 Series</b>	<b>3,939,937</b>	<b>4,106,966</b>	<b>3,610,039</b>	<b>3,877,572</b>
<b>Classified Salaries</b>					
2118	Full-Time Administrator	1,240,625	1,400,848	1,476,452	1,397,612
2119	Full-Time - Regular / Confidential	3,533,334	3,268,802	3,288,157	3,864,024
2129	Permanent Part-Time	549,521	868,033	1,051,471	1,490,458
2139/2339	Classified Hourly	160,172	298,172	431,958	384,807
2169/2369	Substitutes	29,045	41,573	31,815	-
2190/2390	Special Projects	119,313	53,038	4,093	15,379
	<b>Total 2100</b>	<b>5,632,009</b>	<b>5,930,465</b>	<b>6,283,946</b>	<b>7,152,280</b>
2210	Full-Time Instructional Aides	395,284	402,367	303,782	309,105
2220	Part-Time Instructional Aides	91,385	108,508	13,210	14,447
2230/2449	Part-Time Hourly Instructional Aides	452,900	503,429	633,399	402,909
	<b>Total 2200</b>	<b>939,569</b>	<b>1,014,304</b>	<b>950,390</b>	<b>726,461</b>
2331	Student Help Non-Instructional	442,315	533,266	1,600,082	1,588,962
2349	Overtime	33,532	10,389	7,988	10,551

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
2399	Classified Non-teaching Other	-	-	-	20,000
	<b>Total 2300</b>	<b>475,847</b>	<b>543,656</b>	<b>1,608,069</b>	<b>1,619,513</b>
2430	Student Instructional	57,176	112,338	156,448	49,418
2440	Overtime - Instructional Aides	16,349	38,521	35,738	30,796
	<b>Total 2400</b>	<b>73,525</b>	<b>150,859</b>	<b>192,187</b>	<b>80,214</b>
	<b>Total 2000 Series</b>	<b>7,120,950</b>	<b>7,639,284</b>	<b>9,034,592</b>	<b>9,578,468</b>
3110	STRS Teaching/Instr Aide	63,227	63,115	40,978	50,204
3120	STRS Classified Employee	11,173	17,678	19,151	18,602
3130	STRS Other Academic Employee	222,068	229,021	225,365	265,473
	<b>Total 3100</b>	<b>296,468</b>	<b>309,813</b>	<b>285,494</b>	<b>334,279</b>
3210	PERS Teaching/Instr Aide	60,003	64,456	57,073	38,085
3220	PERS Classified Employee	550,178	601,161	632,540	721,516
3230	PERS Other Academic Employee	33,963	37,411	28,184	37,979
	<b>Total 3200</b>	<b>644,144</b>	<b>703,028</b>	<b>717,798</b>	<b>797,580</b>
3310	OASDHI Teaching/Instr Aide	34,219	35,631	31,972	21,908
3315	Medicare Teaching/Instr Aide	26,046	28,007	21,723	19,181
3320	OASDHI Classified Employee	315,617	327,556	343,077	380,668
3325	Medicare Classified Employee	83,080	85,977	91,022	103,304
3330	OASDHI Other Academic Employee	19,441	20,798	15,614	18,918
3335	Medicare Other Academic Employee	44,682	46,444	44,777	48,031
	<b>Total 3300</b>	<b>523,085</b>	<b>544,413</b>	<b>548,185</b>	<b>592,010</b>
3410	H&W Teaching/Instr Aide	182,040	183,583	151,537	199,262
3420	H&W Classified Employee	1,192,254	1,168,383	1,218,744	1,534,506
3430	H&W Other Academic Employee	326,051	361,434	309,300	377,883
	<b>Total 3400</b>	<b>1,700,346</b>	<b>1,713,399</b>	<b>1,679,582</b>	<b>2,111,651</b>
3510	SUI Teaching/Instr Aide	28,839	21,045	751	666
3520	SUI Classified Employee	91,047	64,799	3,044	3,597
3530	SUI Other Academic Employee	49,156	33,531	1,547	1,660
	<b>Total 3500</b>	<b>169,042</b>	<b>119,375</b>	<b>5,341</b>	<b>5,923</b>
3610	Work Comp Teaching/Instr Aide	29,157	46,044	37,688	31,420
3620	Work Comp Classified Employee	104,721	166,145	180,828	200,870
3630	Work Comp Othr Academic Employee	48,574	72,133	70,838	75,850
	<b>Total 3600</b>	<b>182,452</b>	<b>284,322</b>	<b>289,353</b>	<b>308,140</b>
	<b>Total 3000 Series</b>	<b>3,515,537</b>	<b>3,674,350</b>	<b>3,525,752</b>	<b>4,149,583</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	64,814	73,807	33,779	24,257
	<b>Total 4200</b>	<b>64,814</b>	<b>73,807</b>	<b>33,779</b>	<b>24,257</b>
4320	Instructional Supplies	671,227	637,034	831,798	814,219
4330	Periodicals & Magazines	253,447	240,782	121,125	6,556
4351	Instructional Media Supplies	3,996	27,471	2,352	500
4360	Tests	19,399	43,221	105,879	98,720
4370	Commencement Supplies	-	-	3,742	3,645
	<b>Total 4300</b>	<b>948,070</b>	<b>948,509</b>	<b>1,064,897</b>	<b>923,640</b>
4555	Copying and Printing	83,910	100,842	67,516	53,170
4575	Software < \$500	17,596	4,816	2,736	3,400
4590	Office/Other Supplies	262,644	312,691	298,344	1,283,337
4599	Contract Ed Supplies	56	-	39	-
	<b>Total 4500</b>	<b>364,205</b>	<b>418,349</b>	<b>368,636</b>	<b>1,339,907</b>
4644	Repair Parts	-	-	225	260
4690	Other Transportation Supplies	2,011	-	5,500	3,500
	<b>Total 4600</b>	<b>2,011</b>	<b>-</b>	<b>5,725</b>	<b>3,760</b>
4710	Food	96,026	136,012	125,021	148,744
	<b>Total 4700</b>	<b>96,026</b>	<b>136,012</b>	<b>125,021</b>	<b>148,744</b>
	<b>Total 4000 Series</b>	<b>1,475,125</b>	<b>1,576,677</b>	<b>1,598,058</b>	<b>2,440,308</b>
5045	Postage	9,202	7,109	4,932	12,351
	<b>Total 5000</b>	<b>9,202</b>	<b>7,109</b>	<b>4,932</b>	<b>12,351</b>
5110	Consultants	355,703	579,048	564,485	981,724
5120	Lecturers	73,562	38,435	10,000	3,000
5194	Filming	7,000	12,600	9,500	8,800
5195	Entry Fees	840	-	-	-
5197	Grant/Contract Sub-Agreement	1,206,615	1,242,769	819,362	586,493
5198	Professional Services	351,615	428,610	481,747	518,236
	<b>Total 5100</b>	<b>1,995,334</b>	<b>2,301,462</b>	<b>1,885,094</b>	<b>2,098,253</b>
5210	Mileage	36,058	33,835	27,042	39,677
5211	Meeting Expense	82,359	114,181	102,097	124,402
5219	Other Travel Expenses	158,169	153,573	187,773	360,782
5220	Conferences	210,116	286,216	272,797	299,374
	<b>Total 5200</b>	<b>486,703</b>	<b>587,805</b>	<b>589,710</b>	<b>824,235</b>
5310	Memberships	9,806	19,032	13,514	23,787
	<b>Total 5300</b>	<b>9,806</b>	<b>19,032</b>	<b>13,514</b>	<b>23,787</b>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5420	Liability Insurance	3,473	-	-	-
5421	GL & Property Expenses	-	-	-	182,964
	<b>Total 5400</b>	<b>3,473</b>	<b>-</b>	<b>-</b>	<b>182,964</b>
5520	Electricity	1,175	1,381	1,750	400
5530	Water	133	165	184	100
5540	Telephone	73	1,994	2,760	1,020
5541	Cellular Telephone	19,463	11,396	10,030	17,691
5550	Laundry and Cleaning	-	-	228	200
5570	Waste Disposal	83	114	120	-
	<b>Total 5500</b>	<b>20,927</b>	<b>15,050</b>	<b>15,073</b>	<b>19,411</b>
5630	Rents and Leases	42,155	36,094	39,872	23,758
5644	Repairs	8,502	40,461	26,895	11,227
5649	Computer Software Maintenance/Lic	368,982	376,349	427,655	379,954
5650	Transportation Contracts	38,355	43,932	30,428	50,118
5691	Governmental Fees	14	-	75	-
	<b>Total 5600</b>	<b>458,007</b>	<b>496,836</b>	<b>524,924</b>	<b>465,057</b>
5740	Advertising	12,569	15,069	29,560	7,286
5790	Other Legal Expenses	21,442	14,499	7,192	80,622
	<b>Total 5700</b>	<b>34,011</b>	<b>29,568</b>	<b>36,752</b>	<b>87,908</b>
5830	Surveys	-	70,795	780	800
5850	Fingerprints	33	-	-	-
5890	Outside Services and Operating Costs	625,619	606,312	634,664	1,510,518
5892	Bank Charges	-	3,640	3,935	5,100
5899	Budget Augmentation Holding	-	-	-	590,362
	<b>Total 5800</b>	<b>625,652</b>	<b>680,746</b>	<b>639,380</b>	<b>2,106,780</b>
5910	Indirect Charges	517,478	462,128	416,270	530,500
	<b>Total 5900</b>	<b>517,478</b>	<b>462,128</b>	<b>416,270</b>	<b>530,500</b>
	<b>Total 5000 Series</b>	<b>4,160,593</b>	<b>4,599,737</b>	<b>4,125,649</b>	<b>6,351,246</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6217	Fixtures & Fixed Equipment	-	-	1,927	-
6221	Advertising / Legal	-	-	756	-
6223	Architects Fee	-	89,460	48,447	283,123
6224	Testing	-	-	2,514	-
6226	Remodel	-	34,086	870,449	425,343
6227	Fixtures & Fixed Equipment	34,933	45,973	27,400	1,496
6228	Inspection	-	477	32,181	4,500
6229	Other Building Expense	-	3,473	45,104	9,631
	<b>Total 6200</b>	<b>34,933</b>	<b>173,469</b>	<b>1,028,778</b>	<b>724,093</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>Library Books</b>					
6310	Library Books-Purchase	23,802	55,074	80,381	22,390
6311	Library Media Material	-	-	14,088	2,000
6312	Library Subscriptions	-	-	189,449	77,816
	<b>Total 6300</b>	<b><u>23,802</u></b>	<b><u>55,074</u></b>	<b><u>283,918</u></b>	<b><u>102,206</u></b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	388,848	477,401	748,765	1,454,813
6482	Equip Add'l >\$5000	414,785	234,272	909,792	269,245
6483/6491	Equip Repl \$200-4999	303	-	-	-
6485	Computer Equip Add'l <\$4999	405,896	574,696	847,258	257,465
6486	Computer Equip Add'l >\$5000	176,604	135,853	155,565	88,000
6487/6495	Computer Equip Repl <\$4999	3,288	269	-	-
	<b>Total 6400</b>	<b><u>1,389,723</u></b>	<b><u>1,422,491</u></b>	<b><u>2,661,379</u></b>	<b><u>2,069,523</u></b>
	<b>Total 6000 Series</b>	<b><u>1,448,459</u></b>	<b><u>1,651,033</u></b>	<b><u>3,974,075</u></b>	<b><u>2,895,822</u></b>
<b>Other Outgo</b>					
7620	Student Financial Grants	292,433	505,334	454,709	730,610
7640	Book Grants	345,148	273,275	345,970	300,103
7650	Meal Grants	19,041	12,200	14,691	13,375
7660	Bus Passes	53,830	31,123	47,171	41,390
7661	Educational Supplies	45,748	27,226	70,916	63,281
	<b>Total 7600</b>	<b><u>756,200</u></b>	<b><u>849,159</u></b>	<b><u>933,458</u></b>	<b><u>1,148,759</u></b>
	<b>Total 7000 Series</b>	<b><u>756,200</u></b>	<b><u>849,159</u></b>	<b><u>933,458</u></b>	<b><u>1,148,759</u></b>
	<b>Total Expenditures</b>	<b><u>22,416,800</u></b>	<b><u>24,097,206</u></b>	<b><u>26,801,623</u></b>	<b><u>30,441,758</u></b>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 22,416,800</u></b>	<b><u>\$ 24,097,206</u></b>	<b><u>\$ 26,801,623</u></b>	<b><u>\$ 30,441,758</u></b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 680,026
Local Income	\$ 2,214,681	
Interfund Transfer From Resource 1110	<u>256,503</u>	
Total Income		<u>2,471,184</u>
Total Available Funds (TAF)		<u>\$ 3,151,210</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 893,621
3000	Employee Benefits	321,430
4000	Books and Supplies	1,033,272
5000	Services and Operating Expenses	188,160
6000	Capital Outlay	<u>73,483</u>
	Total Expenditures	2,509,966
7900	* Contingency / Reserves	<u>641,244</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 3,151,210</u>

\* 5% Contingency reserve calculated from TAF equals \$ 157,561

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8844</b> Food Service Sales/Commissions	\$ 1,701,248	\$ 1,755,685	\$ 2,048,964	\$ 2,111,123
<b>8860</b> Interest	449	560	1,764	1,925
<b>8890</b> Video /Vending /Pepsi Support	88,624	176,750	101,000	101,633
<b>Total 1.0</b>	<b><u>1,790,320</u></b>	<b><u>1,932,995</u></b>	<b><u>2,151,728</u></b>	<b><u>2,214,681</u></b>
<b>2.0 Interfund Transfer</b>				
<b>8980</b> From Resource 1110	323,129	441,414	483,843	256,503
<b>Total 2.0</b>	<b><u>323,129</u></b>	<b><u>441,414</u></b>	<b><u>483,843</u></b>	<b><u>256,503</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>				
<b>Total 3.0</b>	<b><u>58,473</u></b>	<b><u>9,632</u></b>	<b><u>371,990</u></b>	<b><u>680,026</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,171,923</u></b>	<b><u>\$ 2,384,041</u></b>	<b><u>\$ 3,007,561</u></b>	<b><u>\$ 3,151,210</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 240,694	\$ 195,670	\$ 243,241	\$ 242,203
2119	Full-Time - Regular / Confidential	431,537	307,633	358,772	378,353
2129	Permanent Part-Time	-	54,060	66,177	103,789
2169/2369	Classified Substitute	-	16,914	511	-
2190/2390	Special Projects	8,000	-	-	-
	<b>Total 2100</b>	<b>680,231</b>	<b>574,277</b>	<b>668,701</b>	<b>724,345</b>
2331	Student Help	128,260	152,257	155,157	162,435
2349	Overtime	7,168	13,592	6,523	6,841
	<b>Total 2300</b>	<b>135,428</b>	<b>165,849</b>	<b>161,680</b>	<b>169,276</b>
	<b>Total 2000 Series</b>	<b>815,659</b>	<b>740,126</b>	<b>830,381</b>	<b>893,621</b>
<b><u>Employee Benefits</u></b>					
3120	STRS Classified Employee	5,568	1,330	-	-
	<b>Total 3100</b>	<b>5,568</b>	<b>1,330</b>	<b>-</b>	<b>-</b>
3220	PERS Classified Employee	63,592	62,775	76,089	81,318
	<b>Total 3200</b>	<b>63,592</b>	<b>62,775</b>	<b>76,089</b>	<b>81,318</b>
3320	OASDHI Classified Employee	36,965	35,221	41,912	42,831
3325	Medicare Classified Employee	9,805	8,546	9,809	10,604
	<b>Total 3300</b>	<b>46,770</b>	<b>43,767</b>	<b>51,721</b>	<b>53,435</b>
3420	H&W Classified Employee	192,521	127,231	157,898	165,844
	<b>Total 3400</b>	<b>192,521</b>	<b>127,231</b>	<b>157,898</b>	<b>165,844</b>
3520	SUI Classified Employee	11,157	6,485	342	368
	<b>Total 3500</b>	<b>11,157</b>	<b>6,485</b>	<b>342</b>	<b>368</b>
3620	WC Classified Employee	12,863	16,534	19,004	20,465
	<b>Total 3600</b>	<b>12,863</b>	<b>16,534</b>	<b>19,004</b>	<b>20,465</b>
3920	OB Classified Employee	625	(496)	(2,385)	-
	<b>Total 3900</b>	<b>625</b>	<b>(496)</b>	<b>(2,385)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>333,096</b>	<b>257,626</b>	<b>302,670</b>	<b>321,430</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	294	153	260	261
4590	Office/Other Supplies	10,983	7,440	9,323	9,175
	<b>Total 4500</b>	<b>11,277</b>	<b>7,593</b>	<b>9,583</b>	<b>9,436</b>
4644	Repair Supplies	-	641	3,707	3,267
4690	Transportation Supplies	433	233	-	300
	<b>Total 4600</b>	<b>433</b>	<b>874</b>	<b>3,707</b>	<b>3,567</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
4711	Protein	102,558	123,442	155,162	159,509
4712	Dessert	34,015	24,495	18,870	19,422
4713	Dairy	62,911	61,927	72,936	74,997
4714	Produce	25,405	27,473	33,519	34,756
4715	Salad	300,312	291,448	302,877	315,544
4716	Bread	47,617	46,816	47,834	49,277
4717	Groceries	183,153	204,828	268,790	277,175
4791	Paper and Soap	55,053	60,653	69,928	72,374
4792	Laundry	8,501	8,695	11,653	11,902
4793	Kitchen Expendables	6,891	4,383	4,911	5,313
	<b>Total 4700</b>	<b>826,416</b>	<b>854,161</b>	<b>986,480</b>	<b>1,020,269</b>
	<b>Total 4000 Series</b>	<b>838,126</b>	<b>862,627</b>	<b>999,770</b>	<b>1,033,272</b>
 <b><u>Services and Operating Expenses</u></b>					
5045	Postage	16	22	18	25
	<b>Total 5000</b>	<b>16</b>	<b>22</b>	<b>18</b>	<b>25</b>
5210	Mileage	-	1,943	-	-
	<b>Total 5200</b>	<b>-</b>	<b>1,943</b>	<b>-</b>	<b>-</b>
5310	Memberships and Dues	240	240	240	240
	<b>Total 5300</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
5421	GL & Property Expenses	-	-	-	12,470
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,470</b>
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	-	-	349	349
5550	Laundry & Cleaning	29,567	15,616	9,415	11,097
	<b>Total 5500</b>	<b>70,467</b>	<b>56,516</b>	<b>50,664</b>	<b>52,346</b>
5630	Rents and Leases	240	-	-	-
5644	Repairs	22,710	24,678	27,837	30,315
5649	Computer Software Maintenance/Lic	1,131	204	-	210
	<b>Total 5600</b>	<b>24,081</b>	<b>24,882</b>	<b>27,837</b>	<b>30,525</b>
5710	Audit	3,337	2,768	2,790	2,808
5790	Other Licenses/Processing Fees	4,390	4,111	4,484	4,546
	<b>Total 5700</b>	<b>7,727</b>	<b>6,879</b>	<b>7,273</b>	<b>7,354</b>
5820	Interest	-	11	-	-
5890	Outside Services and Operating Costs	5,028	4,458	13,455	13,545
5891	Sales Tax	35	(676)	(2,318)	-
5892	Bank Charges	53,114	55,376	68,557	71,655
	<b>Total 5800</b>	<b>58,177</b>	<b>59,170</b>	<b>79,694</b>	<b>85,200</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
	<b>Total 5000 Series</b>	<u>160,708</u>	<u>149,651</u>	<u>165,725</u>	<u>188,160</u>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	13,496	-	-	-
	<b>Total 6200</b>	<u>13,496</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	1,206	-	2,801	19,639
6482	Equip Add'l > \$5000	-	-	7,625	47,718
6485	Computer Equipment	-	586	279	279
6486	Computer Equip Add'l >\$5000	-	-	18,283	5,847
6491	Equipment Replacement	-	1,434	-	-
	<b>Total 6400</b>	<u>1,206</u>	<u>2,020</u>	<u>28,989</u>	<u>73,483</u>
	<b>Total 6000 Series</b>	<u>14,702</u>	<u>2,020</u>	<u>28,989</u>	<u>73,483</u>
	<b>Total Expenditures</b>	<u>2,162,291</u>	<u>2,012,051</u>	<u>2,327,535</u>	<u>2,509,966</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	9,632	371,990	680,026	641,244
	<b>Total 7900</b>	<u>9,632</u>	<u>371,990</u>	<u>680,026</u>	<u>641,244</u>
	<b>Total 7000 Series</b>	<u>9,632</u>	<u>371,990</u>	<u>680,026</u>	<u>641,244</u>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 2,171,923</u>	<u>\$ 2,384,041</u>	<u>\$ 3,007,561</u>	<u>\$ 3,151,210</u>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 192,346
Federal Income	\$ 50,500	
State Income	70,348	
Local Income	986,744	
Incoming Transfer from Resource 1110	<u>99,903</u>	
Total Income		<u>1,207,495</u>
Total Available Funds (TAF)		<u>\$ 1,399,841</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 607,128
2000	Classified Salaries	182,990
3000	Employee Benefits	129,786
4000	Books and Supplies	39,400
5000	Services and Operating Expenses	68,517
6000	Capital Outlay	<u>42,304</u>
	Total Expenditures	1,070,125
7900	* Contingency / Reserves	<u>329,716</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,399,841</u>

5% Contingency reserve calculated from TAF equals \$69,992



**Riverside Community College District  
2014-2015 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ 47,121	\$ 50,976	\$ -	\$ 50,500
<b>Total 1.0</b>	<b>47,121</b>	<b>50,976</b>	<b>-</b>	<b>50,500</b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	70,348	70,348	70,348	70,348
8699 Other State Income	25,110	-	-	-
<b>Total 2.0</b>	<b>95,458</b>	<b>70,348</b>	<b>70,348</b>	<b>70,348</b>
<b>3.0 Local Income</b>				
8850 Rents and Leases	56,222	46,737	-	-
8860 Interest	256	493	576	680
8871 Parent Fees	847,825	853,618	992,005	986,000
8890 Fundraising & Miscellaneous	-	64	-	64
<b>Total 3.0</b>	<b>904,303</b>	<b>900,912</b>	<b>992,581</b>	<b>986,744</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1110	-	-	-	99,903
<b>Total 4.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,903</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
	26,760	63,825	153,179	192,346
<b>Total 5.0</b>	<b>26,760</b>	<b>63,825</b>	<b>153,179</b>	<b>192,346</b>
<b>Total Available Funds</b>	<b>\$ 1,073,642</b>	<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,399,841</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1218	Regular Full Time Administrator	\$ 45,270	\$ (24,541)	\$ -	\$ -
1219	Regular Full Time ECS Staff	142,836	102,318	72,605	122,448
	<b>Total 1200</b>	<b>188,106</b>	<b>77,777</b>	<b>72,605</b>	<b>122,448</b>
1439	Part-Time ECS Staff	413,739	422,330	469,048	429,600
1469	Substitute Non-Instructional	-	14,510	48,456	55,080
	<b>Total 1400</b>	<b>413,739</b>	<b>436,840</b>	<b>517,504</b>	<b>484,680</b>
	<b>Total 1000 Series</b>	<b>601,845</b>	<b>514,617</b>	<b>590,109</b>	<b>607,128</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time - Classified Manager	-	29,296	81,363	37,938
2119	Full Time - Regular / Confidential	35,398	38,916	24,391	33,764
2139/2339	Classified Hourly	-	-	9,526	-
	<b>Total 2100</b>	<b>35,398</b>	<b>68,212</b>	<b>115,280</b>	<b>71,702</b>
2331	Student Help	107,258	75,203	97,980	111,288
	<b>Total 2300</b>	<b>107,258</b>	<b>75,203</b>	<b>97,980</b>	<b>111,288</b>
	<b>Total 2000 Series</b>	<b>142,656</b>	<b>143,415</b>	<b>213,259</b>	<b>182,990</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Academic Non-Teaching	39,194	32,444	29,433	49,481
	<b>Total 3100</b>	<b>39,194</b>	<b>32,444</b>	<b>29,433</b>	<b>49,481</b>
3220	PERS Classified Employee	3,851	7,648	9,364	8,440
	<b>Total 3200</b>	<b>3,851</b>	<b>7,648</b>	<b>9,364</b>	<b>8,440</b>
3320	OASDHI Classified Employee	2,140	4,164	5,352	4,445
3325	Medicare Classified Employee	501	974	1,390	1,039
3335	Medicare Academic Non-Teaching	7,687	7,398	8,547	8,080
	<b>Total 3300</b>	<b>10,328</b>	<b>12,536</b>	<b>15,289</b>	<b>13,564</b>
3420	H&W Classified Employee	12,231	23,173	20,676	22,084
3430	H&W Academic Non-Teaching	47,093	29,864	23,677	17,786
3440	H & W - Retired Employees	-	834	-	-
	<b>Total 3400</b>	<b>59,324</b>	<b>53,871</b>	<b>44,353</b>	<b>39,870</b>
3520	SUI Classified Employee	567	746	154	35
3530	SUI Academic Non-Teaching	9,396	5,244	295	303
	<b>Total 3500</b>	<b>9,963</b>	<b>5,990</b>	<b>448</b>	<b>338</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
3620	Work Comp Classified Employee	2,237	3,246	4,437	4,190
3630	Work Comp Academic Non-Teaching	9,412	12,229	13,498	13,903
	<b>Total 3600</b>	<b>11,649</b>	<b>15,475</b>	<b>17,935</b>	<b>18,093</b>
3920	OB Classified Employee	32	91	(292)	-
3930	OB Academic Non-Teaching	232	(341)	151	-
	<b>Total 3900</b>	<b>264</b>	<b>(250)</b>	<b>(141)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>134,573</b>	<b>127,714</b>	<b>116,681</b>	<b>129,786</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	412	490	670	700
4590	Office/Other Supplies	20,296	16,340	20,048	19,600
	<b>Total 4500</b>	<b>20,708</b>	<b>16,830</b>	<b>20,718</b>	<b>20,300</b>
4710	Food	7,804	7,792	10,069	11,300
4720	Meals for Needy Children	6,374	5,408	4,666	5,400
4790/91	Other Food Supplies	1,143	1,186	1,825	2,400
	<b>Total 4700</b>	<b>15,321</b>	<b>14,386</b>	<b>16,560</b>	<b>19,100</b>
	<b>Total 4000 Series</b>	<b>36,029</b>	<b>31,216</b>	<b>37,278</b>	<b>39,400</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	123	102	69	130
	<b>Total 5000</b>	<b>123</b>	<b>102</b>	<b>69</b>	<b>130</b>
5198	Professional Services	-	-	12,920	10,000
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>12,920</b>	<b>10,000</b>
5210	Mileage	642	(107)	-	100
5220	Conferences	440	630	-	1,000
	<b>Total 5200</b>	<b>1,082</b>	<b>523</b>	<b>-</b>	<b>1,100</b>
5421	GL & Property Expenses	-	-	-	10,667
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,667</b>
5510	Natural Gas	2,106	1,549	1,005	1,700
5520	Electricity	24,025	26,979	25,597	31,000
5530	Water	4,662	3,553	4,595	4,700
	<b>Total 5500</b>	<b>30,793</b>	<b>32,081</b>	<b>31,197</b>	<b>37,400</b>
5644	Repair/Supplies Non-instr	-	150	312	300
5649	Computer Software Maintenance/Lic	-	-	332	370
5691	Government Fees	550	550	550	600
	<b>Total 5600</b>	<b>550</b>	<b>700</b>	<b>1,194</b>	<b>1,270</b>
5740	Advertising	840	2,030	-	2,000

**Riverside Community College District  
2014-2015 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5790	Other (Permits, Fees, etc.)	1,188	818	1,100	1,100
	<b>Total 5700</b>	<b>2,028</b>	<b>2,848</b>	<b>1,100</b>	<b>3,100</b>
5820	Interest	14	-	-	-
5890	Outside Services and Operating Costs	45,999	77,776	(6,983)	4,500
5892	Bank Charges	151	262	330	350
	<b>Total 5800</b>	<b>46,164</b>	<b>78,038</b>	<b>(6,652)</b>	<b>4,850</b>
	<b>Total 5000 Series</b>	<b>80,740</b>	<b>114,292</b>	<b>39,828</b>	<b>68,517</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6127	Fixtures & Fixed Equip	3,083	-	-	-
	<b>Total 6100</b>	<b>3,083</b>	<b>-</b>	<b>-</b>	<b>-</b>
6222	Engineering	4,300	-	-	-
6227	Fixtures/Fixed Equipment	3,424	-	23,996	35,304
	<b>Total 6200</b>	<b>7,724</b>	<b>-</b>	<b>23,996</b>	<b>35,304</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	3,165	1,627	2,610	7,000
	<b>Total 6400</b>	<b>3,165</b>	<b>1,627</b>	<b>2,610</b>	<b>7,000</b>
	<b>Total 6000 Series</b>	<b>13,972</b>	<b>1,627</b>	<b>26,606</b>	<b>42,304</b>
	<b>Total Expenditures</b>	<b>1,009,815</b>	<b>932,881</b>	<b>1,023,763</b>	<b>1,070,125</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	63,827	153,179	192,345	329,716
	<b>Total 7900</b>	<b>63,827</b>	<b>153,179</b>	<b>192,345</b>	<b>329,716</b>
	<b>Total 7000 Series</b>	<b>63,827</b>	<b>153,179</b>	<b>192,345</b>	<b>329,716</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,073,642</b>	<b>\$ 1,086,061</b>	<b>\$ 1,216,108</b>	<b>\$ 1,399,841</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income	\$	4,650,707	
Local Income		136,030	
Intrafund Transfer from Resource 4170		<u>214,875</u>	
Total Income			<u>5,001,612</u>
Total Available Funds (TAF)			<u>\$ 5,001,612</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>5,001,612</u>
	Total Expenditures		5,001,612
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>5,001,612</u>

**Riverside Community College District  
2014-2015 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance 13/14 SPP 649	\$ -	\$ -	\$ 98,675	\$ 3,712,922
8658 Prop 39: Clean Energy Jobs Act	-	-	41,522	866,278
8659 Wheelock Gym Seismic Retrofit SPP 811	4,622,539	-	-	-
8659 Moreno Valley Phase III SPP 676	207,762	9,583,948	3,735,783	71,507
8659 Nursing / Science Bldg SPP 626	8,110,225	144,837	-	-
<b>Total 1.0</b>	<b><u>12,940,526</u></b>	<b><u>9,728,785</u></b>	<b><u>3,875,979</u></b>	<b><u>4,650,707</u></b>
<b>2.0 Local Income</b>				
8890 Other Local Revenue	-	-	-	136,030
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>136,030</u></b>
<b>3.0 Intrafund Transfers</b>				
8999 From Resource 4170	-	-	98,675	214,875
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>98,675</u></b>	<b><u>214,875</u></b>
<b>4.0 Unaudited Beginning Balance</b>				
<b>Total 4.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Available Funds</b>	<b><u>\$ 12,940,526</u></b>	<b><u>\$ 9,728,785</u></b>	<b><u>\$ 3,974,654</u></b>	<b><u>\$ 5,001,612</u></b>

**Riverside Community College District  
2014-2015 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6121	Advertising & Legal	\$ 1,521	\$ -	\$ -	\$ -
6126	Construction Contract	-	-	-	490,063
	<b>Total 6100</b>	<b>1,521</b>	<b>-</b>	<b>-</b>	<b>490,063</b>
<b>Buildings</b>					
6213	Architect's Fees	-	25,475	233	-
6216	Construction	5,284,649	9,626,449	2,869,736	-
6217	Fixtures/Fixed Equipment	-	76,861	13,261	-
6218	Inspection	-	-	18,716	-
6219	Other	61,338	-	263,710	-
6221	Advertising/Legal	-	-	1,537	-
6222	Engineering	-	12,259	-	-
6223	Architect's Fees	-	-	40,780	187,388
6224	Testing	-	-	888	-
6226	Construction	4,622,539	(12,259)	151,960	4,252,654
6227	Fixtures/Fixed Equipment	-	-	27,957	-
6228	Inspection	-	-	15,750	-
	<b>Total 6200</b>	<b>9,968,526</b>	<b>9,728,785</b>	<b>3,404,527</b>	<b>4,440,042</b>
<b>Equipment</b>					
6481	Equipment Add'l \$200 to \$4,999	2,243,123	(1,482)	-	71,507
6482	Equipment Add'l > \$5,000	373,278	1,482	570,127	-
6485	Computer Equip Add'l \$200-\$4999	354,077	-	-	-
	<b>Total 6400</b>	<b>2,970,479</b>	<b>-</b>	<b>570,127</b>	<b>71,507</b>
	<b>Total 6000 Series</b>	<b>12,940,526</b>	<b>9,728,785</b>	<b>3,974,654</b>	<b>5,001,612</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	-	-	-
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 12,940,526</b>	<b>\$ 9,728,785</b>	<b>\$ 3,974,654</b>	<b>\$ 5,001,612</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 7,204,601
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000	<u>1,270,000</u>	
Total Income		<u>1,290,000</u>
Total Available Funds (TAF)		<u>\$ 8,494,601</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>8,494,601</u>
	Total Expenditures	8,494,601
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 8,494,601</u>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8860 Interest	\$ 34,588	\$ 28,200	\$ 22,428	\$ 20,000
<b>Total 1.0</b>	<u>34,588</u>	<u>28,200</u>	<u>22,428</u>	<u>\$ 20,000</u>
<b>2.0 Incoming Interfund Transfer</b>				
8980 From Resource 1000	678,000	-	1,270,000	\$ 1,270,000
<b>Total 2.0</b>	<u>678,000</u>	<u>-</u>	<u>1,270,000</u>	<u>\$ 1,270,000</u>
<b>3.0 Incoming Transfer</b>				
8999 From Resource 4120	555	-	-	\$ -
<b>Total 3.0</b>	<u>555</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
<b>4.0 Unaudited Beginning Balance July 1</b>				
<b>Total 4.0</b>	<u>8,907,713</u>	<u>7,891,529</u>	<u>5,913,285</u>	<u>\$ 7,204,601</u>
<b>Total Available Funds</b>	<u>\$ 9,620,856</u>	<u>\$ 7,919,729</u>	<u>\$ 7,205,713</u>	<u>\$ 8,494,601</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	\$ (14,847)	\$ 6,444	\$ 1,113	\$ -
	<b>Total 5100</b>	<b>(14,847)</b>	<b>6,444</b>	<b>1,113</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>(14,847)</b>	<b>6,444</b>	<b>1,113</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6216	Construction	-	-	-	6,895,599
6219	Other Building Expense	128,192	-	-	-
6222	Engineering	-	-	-	-
	<b>Total 6200</b>	<b>128,192</b>	<b>-</b>	<b>-</b>	<b>6,895,599</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	-	-	1,599,002
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,599,002</b>
	<b>Total 6000 Series</b>	<b>128,192</b>	<b>-</b>	<b>-</b>	<b>8,494,601</b>
	<b>Total Expenditures</b>	<b>113,345</b>	<b>6,444</b>	<b>1,113</b>	<b>8,494,601</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 1000	1,615,982	2,000,000	-	-
	<b>Total 7300</b>	<b>1,615,982</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	7,891,529	5,913,285	7,204,601	-
	<b>Total 7900</b>	<b>7,891,529</b>	<b>5,913,285</b>	<b>7,204,601</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>9,507,511</b>	<b>7,913,285</b>	<b>7,204,601</b>	<b>-</b>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 9,620,856</b>	<b>\$ 7,919,729</b>	<b>\$ 7,205,713</b>	<b>\$ 8,494,601</b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 4,741,337
Local Income	<u>15,000</u>
Total Available Funds (TAF)	<u>\$ 4,756,337</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 624,550
3000	Employee Benefits	312,891
5000	Services and Operating Expenses	305,849
6000	Capital Outlay	4,757,652
8999	Intrafund Transfers to Resource 4100	<u>214,875</u>
	Total Expenditures	6,215,817
7900	Contingency / Reserves	<u>(1,459,480)</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 4,756,337</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4170 - 2010D Capital Appreciation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$    32,728	\$    33,568	\$    16,568	\$    15,000
<b>Total 1.0</b>	<u>    32,728</u>	<u>    33,568</u>	<u>    16,568</u>	<u>    15,000</u>
 <b>2.0 Unaudited Beginning Balance July 1</b>	 <u>    7,380,458</u>	 <u>    6,889,115</u>	 <u>    6,594,474</u>	 <u>    4,741,337</u>
<b>Total 2.0</b>	<u>    7,380,458</u>	<u>    6,889,115</u>	<u>    6,594,474</u>	<u>    4,741,337</u>
 <b>Total Available Funds</b>	 <u>\$    7,413,186</u>	 <u>\$    6,922,683</u>	 <u>\$    6,611,042</u>	 <u>\$    4,756,337</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ 98,588	\$ 31,767	\$ 276,139
2119	Full Time Classified	-	285,380	290,039	348,411
	<b>Total 2100</b>	<b>-</b>	<b>383,968</b>	<b>321,807</b>	<b>624,550</b>
2349	Overtime	-	2,133	1,200	-
	<b>Total 2300</b>	<b>-</b>	<b>2,133</b>	<b>1,200</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>386,101</b>	<b>323,007</b>	<b>624,550</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	43,090	32,295	73,516
	<b>Total 3200</b>	<b>-</b>	<b>43,090</b>	<b>32,295</b>	<b>73,516</b>
3320	OASDHI Classified	-	23,429	17,931	38,722
3325	Medicare Classified	-	5,479	4,700	9,056
	<b>Total 3300</b>	<b>-</b>	<b>28,909</b>	<b>22,631</b>	<b>47,778</b>
3420	H&W Classified	-	87,408	73,411	176,984
	<b>Total 3400</b>	<b>-</b>	<b>87,408</b>	<b>73,411</b>	<b>176,984</b>
3520	SUI Classified	-	4,100	163	312
	<b>Total 3500</b>	<b>-</b>	<b>4,100</b>	<b>163</b>	<b>312</b>
3620	Work Comp Classified	-	8,464	7,449	14,301
	<b>Total 3600</b>	<b>-</b>	<b>8,464</b>	<b>7,449</b>	<b>14,301</b>
3920	Other - Classified	-	1,376	(1,373)	-
	<b>Total 3900</b>	<b>-</b>	<b>1,376</b>	<b>(1,373)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>173,348</b>	<b>134,575</b>	<b>312,891</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	521,584	479,485	245,860
5198	Professional Services	-	42,743	18,218	27,807
	<b>Total 5100</b>	<b>-</b>	<b>564,327</b>	<b>497,703</b>	<b>273,667</b>
5421	GL & Property Expenses	-	-	-	8,432
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,432</b>
5649	Computer Software Maintenance/Lic	-	13,342	12,750	12,750
	<b>Total 5600</b>	<b>-</b>	<b>13,342</b>	<b>12,750</b>	<b>12,750</b>
5710	Audit	-	10,433	10,562	11,000
	<b>Total 5700</b>	<b>-</b>	<b>10,433</b>	<b>10,562</b>	<b>11,000</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>588,102</b>	<b>521,016</b>	<b>305,849</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

**Capital Outlay**

**Site and Site Improvements**

6121	Advertising / Legal	-	-	1,399	-
6122	Engineering	166,825	23,852	-	3,662,691
6123	Architect's Fee	224,170	36,872	9,247	9,968
6124	Testing	24,200	23,808	27,263	368,217
6126	Construction	63,929	108,350	194,586	-
6127	Fixtures/Fixed Equipment	-	65,596	-	108,418
6128	Inspection	11,250	3,092	-	-
6129	Other Site Expense	33,697	-	1,045	-
	<b>Total 6100</b>	<b>524,071</b>	<b>261,570</b>	<b>233,540</b>	<b>4,149,294</b>

**Buildings**

6213	Architect's Fee	-	(5,500)	-	-
6221	Advertising / Legal	-	283	-	-
6223	Architect's Fee	-	15,875	262	197,197
6226	Remodel	-	875,414	99,369	353,277
6227	Fixtures/Fixed Equipment	-	-	12,123	-
6228	Inspection	-	2,864	-	-
	<b>Total 6200</b>	<b>-</b>	<b>888,937</b>	<b>111,754</b>	<b>550,474</b>

**Equipment**

6481	Equip Add'l \$200-\$4999	-	-	-	853
6482	Equip Add'l >\$5000	-	-	-	57,031
6486	Computer Eq Add'l >\$5000	-	409,994	447,140	-
	<b>Total 6400</b>	<b>-</b>	<b>409,994</b>	<b>447,140</b>	<b>57,884</b>
	<b>Total 6000 Series</b>	<b>524,071</b>	<b>1,560,501</b>	<b>792,434</b>	<b>4,757,652</b>

<b>Total Expenditures</b>	<b>524,071</b>	<b>2,708,051</b>	<b>1,771,031</b>	<b>6,000,942</b>
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**Contingency/Fund Balance**

7910	Restricted	6,889,114	4,214,632	4,741,337	(1,459,480)
	<b>Total 7900</b>	<b>6,889,114</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>(1,459,480)</b>
	<b>Total 7000 Series</b>	<b>6,889,114</b>	<b>4,214,632</b>	<b>4,741,337</b>	<b>(1,459,480)</b>

**Intrafund Transfers Out / (In)**

8999	To Resource 4100 - Scheduled Maint	-	-	98,675	214,875
	<b>TOTAL 8999</b>	<b>-</b>	<b>-</b>	<b>98,675</b>	<b>214,875</b>
	<b>TOTAL 8900 Series</b>	<b>-</b>	<b>-</b>	<b>98,675</b>	<b>214,875</b>

**Total Resource 4170**

<b>Expenditures/Contingency/Fund Balance</b>	<b>\$ 7,413,186</b>	<b>\$ 6,922,683</b>	<b>\$ 6,611,042</b>	<b>\$ 4,756,337</b>
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RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 35,432,351
Local Income	<u>1,217,138</u>
Total Available Funds (TAF)	<u>\$ 36,649,489</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 93,880,004</u>
	Total Expenditures	93,880,004
7900	Contingency / Reserves / (Deficit)	<u>(57,230,515)</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 36,649,489</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4180 - 2010D Build America Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8820</b> Contributions	\$ -	\$ 233,975	\$ 117,756	\$ 97,138
<b>8860</b> Interest	319,173	218,789	142,998	140,000
<b>8890</b> Other Local Revenue	-	-	85,862	980,000
<b>Total 1.0</b>	<u>319,173</u>	<u>452,764</u>	<u>346,616</u>	<u>1,217,138</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	83,078,092	50,143,993	53,895,652	35,432,351
<b>Total 2.0</b>	<u>83,078,092</u>	<u>50,143,993</u>	<u>53,895,652</u>	<u>35,432,351</u>
<b>Total Available Funds</b>	<u>\$ 83,397,265</u>	<u>\$ 50,596,757</u>	<u>\$ 54,242,268</u>	<u>\$ 36,649,489</u>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ 5,524	\$ -	\$ -	\$ -
	<b>Total 1400</b>	<b>5,524</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>5,524</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2119	Full Time Classified	-	-	6,489	-
2129	Permanent Part-Time	15,934	9,013	-	-
	<b>Total 2100</b>	<b>15,934</b>	<b>9,013</b>	<b>6,489</b>	<b>-</b>
2331	Student Help Non-Instructional	7,591	-	-	-
2339	Classified Hourly	-	-	472	-
2349	Overtime	19,579	7,186	2,240	-
	<b>Total 2300</b>	<b>27,170</b>	<b>7,186</b>	<b>2,711</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>43,104</b>	<b>16,199</b>	<b>9,200</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employee	456	-	-	-
	<b>Total 3100</b>	<b>456</b>	<b>-</b>	<b>-</b>	<b>-</b>
3220	PERS Classified	-	-	742	-
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>742</b>	<b>-</b>
3320	OASDHI Classified	1,049	318	539	-
3325	Medicare Classified	515	234	133	-
3335	Medicare Other Academic Employee	78	-	-	-
	<b>Total 3300</b>	<b>1,643</b>	<b>552</b>	<b>672</b>	<b>-</b>
3520	SUI Classified	572	178	5	-
3530	SUI Other Academic Employee	89	-	-	-
	<b>Total 3500</b>	<b>661</b>	<b>178</b>	<b>5</b>	<b>-</b>
3620	Work Comp Classified	639	347	211	-
3630	Work Comp Other Academic Employee	87	-	-	-
	<b>Total 3600</b>	<b>725</b>	<b>347</b>	<b>211</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>3,485</b>	<b>1,077</b>	<b>1,630</b>	<b>-</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	5	-	-	-
4590	Office/Other Supplies	140	635	8,506	-
	<b>Total 4500</b>	<b>145</b>	<b>635</b>	<b>8,506</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>145</b>	<b>635</b>	<b>8,506</b>	<b>-</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	111,677	-	-	-
	<b>Total 5100</b>	<b>111,677</b>	<b>-</b>	<b>-</b>	<b>-</b>
5210	Mileage	135	-	-	-
5220	Conferences	10,285	-	-	-
	<b>Total 5200</b>	<b>10,420</b>	<b>-</b>	<b>-</b>	<b>-</b>
5541	Cellular Telephone	284	103	-	-
	<b>Total 5500</b>	<b>284</b>	<b>103</b>	<b>-</b>	<b>-</b>
5630	Rents and Leases	171,568	8,565	-	-
5644	Repairs	-	5,644	-	-
5649	Computer Software Maintenance/Lic	3,900	4,574	-	-
	<b>Total 5600</b>	<b>175,468</b>	<b>18,783</b>	<b>-</b>	<b>-</b>
5890	Outside Services and Operating Costs	40,654	16,255	3,588	-
	<b>Total 5890</b>	<b>40,654</b>	<b>16,255</b>	<b>3,588</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>338,503</b>	<b>35,140</b>	<b>3,588</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6113	Site Purchase	-	-	122,411	-
6121	Advertising / Legal	1,521	5,569	184	-
6122	Engineering	194,029	252,060	168,151	1,129,660
6123	Architect's Fee	273,881	244,573	19,088	-
6124	Testing	677,256	44,894	58,812	188,366
6126	Construction	-	3,497,907	8,164,327	491,109
6127	Fixtures/Fixed Equipment	6,960	938,069	1,568,707	584,694
6128	Inspection	-	168,697	172,446	-
6129	Other Site Expense	68,593	972,104	803,182	-
	<b>Total 6100</b>	<b>1,222,241</b>	<b>6,123,873</b>	<b>11,077,307</b>	<b>2,393,829</b>
<b><u>Buildings</u></b>					
6210	Buildings/Building Improvement	512,058	-	2,602,600	-
6211	Advertising/Legal	1,300	1,643	4,192	-
6212	Engineering	3,129	76,499	37,228	852,248
6213	Architect's Fee	787,328	3,327,789	1,855,840	36,702,727
6214	Testing	106,802	294,747	21,155	80,229
6215	Demolition/Grading	318,988	-	446,157	-
6216	Construction	5,619,753	7,073,604	94,600	39,955,649
6217	Fixtures/Fixed Equipment	87,007	66,255	5,884	1,673
6218	Inspection	208,426	298,938	30,135	50,776
6219	Other Building Expense	3,394,869	3,100,292	1,386,586	5,324,556
6221	Advertising / Legal	3,048	254,811	19,440	-
6222	Engineering	23,404	9,541	1,059	-

**Riverside Community College District  
2014-2015 Final Budget  
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
6223	Architect's Fee	188,095	167,107	102,553	46,641
6224	Testing	81,490	6,355	-	1,400
6226	Remodel	12,611,311	1,299,212	39,954	2,751,665
6227	Fixtures/Fixed Equipment	189,019	21,468	4,859	-
6228	Inspection	301,863	15,639	-	12,954
6229	Other Building Expense	1,520,099	219,022	1,148	772
	<b>Total 6200</b>	<b><u>25,957,987</u></b>	<b><u>16,232,922</u></b>	<b><u>6,653,391</u></b>	<b><u>85,781,290</u></b>
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	3,563,435	424,375	239,298	5,343,406
6482	Equip Add'l >\$5000	1,290,698	340,342	349,576	361,479
6485	Computer Eq Add'l \$200-\$4999	476,395	47,116	170,376	-
6486	Computer Eq Add'l >\$5000	351,756	341,720	297,045	-
	<b>Total 6400</b>	<b><u>5,682,284</u></b>	<b><u>1,153,552</u></b>	<b><u>1,056,295</u></b>	<b><u>5,704,885</u></b>
	<b>Total 6000 Series</b>	<b><u>32,862,512</u></b>	<b><u>23,510,347</u></b>	<b><u>18,786,992</u></b>	<b><u>93,880,004</u></b>
	<b>Total Expenditures</b>	<b><u>33,253,272</u></b>	<b><u>23,563,398</u></b>	<b><u>18,809,917</u></b>	<b><u>93,880,004</u></b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	50,143,993	27,033,359	35,432,351	(57,230,515)
	<b>Total 7900</b>	<b><u>50,143,993</u></b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(57,230,515)</u></b>
	<b>Total 7000 Series</b>	<b><u>50,143,993</u></b>	<b><u>27,033,359</u></b>	<b><u>35,432,351</u></b>	<b><u>(57,230,515)</u></b>
<b>Total Resource 4180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 83,397,265</u></b>	<b><u>\$ 50,596,757</u></b>	<b><u>\$ 54,242,268</u></b>	<b><u>\$ 36,649,489</u></b>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 374,682
Local Income	<u>4,978,000</u>
Total Available Funds (TAF)	<u>\$ 5,352,682</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 82,253
3000	Employee Benefits	35,698
5000	Services and Operating Expenses	<u>4,992,110</u>
	Total Expenditures	5,110,061
7900	Contingency / Reserves	<u>242,621</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 5,352,682</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ 350,879	\$ (5,058)	\$ -	\$ -
<b>Total 1.0</b>	<b><u>350,879</u></b>	<b><u>(5,058)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>2.0 State Income</b>				
8699 Other State Revenue	101,119	(1,388)	-	-
<b>Total 2.0</b>	<b><u>101,119</u></b>	<b><u>(1,388)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>3.0 Local Income</b>				
8830 Health Premiums from Other Funds	4,332,725	4,352,014	4,521,067	4,975,000
8860 Interest	10,861	5,754	4,718	3,000
8890 Other Local Revenue	2,794	296	23,091	-
<b>Total 3.0</b>	<b><u>4,346,381</u></b>	<b><u>4,358,064</u></b>	<b><u>4,548,876</u></b>	<b><u>4,978,000</u></b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1000	250,000	1,500,000	1,500,000	-
<b>Total 4.0</b>	<b><u>250,000</u></b>	<b><u>1,500,000</u></b>	<b><u>1,500,000</u></b>	<b><u>-</u></b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
<b>Total 5.0</b>	<b><u>3,221,022</u></b>	<b><u>1,145,392</u></b>	<b><u>460,042</u></b>	<b><u>374,682</u></b>
<b>Total Available Funds</b>	<b><u>\$ 8,269,401</u></b>	<b><u>\$ 6,997,010</u></b>	<b><u>\$ 6,508,918</u></b>	<b><u>\$ 5,352,682</u></b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6100 - Self-Insured PPO Helath Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Academic Salaries</u></b>					
1439	Part-Time Non-Instructional	\$ -	\$ -	\$ 409	\$ -
	<b>Total 1400</b>	<b>-</b>	<b>-</b>	<b>409</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>-</b>	<b>409</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	33,963	78,336	103,002	14,010
2119	Full Time Regular / Confidential	74,988	77,264	82,118	68,243
2139/2339	Classified Hourly	-	754	-	-
2190/2390	Special Projects	4,670	-	-	-
	<b>Total 2100</b>	<b>113,621</b>	<b>156,354</b>	<b>185,120</b>	<b>82,253</b>
2349	Overtime	137	1,813	9,316	-
	<b>Total 2300</b>	<b>137</b>	<b>1,813</b>	<b>9,316</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>113,758</b>	<b>158,167</b>	<b>194,436</b>	<b>82,253</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	-	2,000	-
	<b>Total 3100</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
3220	PERS Classified	11,864	17,707	18,271	9,682
	<b>Total 3200</b>	<b>11,864</b>	<b>17,707</b>	<b>18,271</b>	<b>9,682</b>
3320	OASDHI Classified	6,492	9,099	9,839	4,956
3325	Medicare Classified	1,631	2,268	2,815	1,193
	<b>Total 3300</b>	<b>8,123</b>	<b>11,366</b>	<b>12,654</b>	<b>6,149</b>
3420	H&W Classified	29,305	32,145	32,800	17,942
	<b>Total 3400</b>	<b>29,305</b>	<b>32,145</b>	<b>32,800</b>	<b>17,942</b>
3520	SUI Classified	1,822	1,734	98	41
	<b>Total 3500</b>	<b>1,822</b>	<b>1,734</b>	<b>98</b>	<b>41</b>
3620	Work Comp Classified	1,780	3,503	4,447	1,884
3630	WC - Academic Non-Teaching	-	-	9	-
	<b>Total 3600</b>	<b>1,780</b>	<b>3,503</b>	<b>4,457</b>	<b>1,884</b>
3920	OB Classified	283	98	(448)	-
	<b>Total 3900</b>	<b>283</b>	<b>98</b>	<b>(448)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>53,177</b>	<b>66,553</b>	<b>69,832</b>	<b>35,698</b>
<b><u>Books and Supplies</u></b>					
4320	Instructional Supplies	45,827	-	-	-
	<b>Total 4300</b>	<b>45,827</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6100 - Self-Insured PPO Helath Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
4555	Copying & Printing	-	-	2,961	-
4590	Office/Other Supplies	687	392	350	-
	<b>Total 4500</b>	<b>687</b>	<b>392</b>	<b>3,310</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>46,514</b>	<b>392</b>	<b>3,310</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	241	-
	<b>Total 5000</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>-</b>
5110	Consultant	28,228	48,417	50,323	41,000
5198	Professional Services	-	4,900	139,037	-
	<b>Total 5100</b>	<b>28,228</b>	<b>53,317</b>	<b>189,360</b>	<b>41,000</b>
5210	Mileage	-	24	481	-
5220	Conference Expenses	-	146	166	-
	<b>Total 5200</b>	<b>-</b>	<b>171</b>	<b>646</b>	<b>-</b>
5310	Memberships	-	-	650	-
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-</b>
5400	Self Insurance Claims	4,477,188	5,125,669	4,709,921	4,700,000
5420	Liability Insurance	429,399	591,753	333,689	-
5421	GL & Property Expenses	-	-	-	1,110
5450	Insurance Claims	-	178,622	337,742	250,000
5451	Self Insurance Claims	80,736	250,000	-	-
	<b>Total 5400</b>	<b>4,987,323</b>	<b>6,146,044</b>	<b>5,381,352</b>	<b>4,951,110</b>
5541	Cellular Telephone	1,299	659	732	-
	<b>Total 5500</b>	<b>1,299</b>	<b>659</b>	<b>732</b>	<b>-</b>
5644	Repairs	33,477	125	227	-
5691	Governmental Fees	-	-	496	-
	<b>Total 5600</b>	<b>33,477</b>	<b>125</b>	<b>723</b>	<b>-</b>
5730	Legal	292,084	106,918	150,191	-
	<b>Total 5700</b>	<b>292,084</b>	<b>106,918</b>	<b>150,191</b>	<b>-</b>
5861	Theft Losses	19,378	-	-	-
5863	Bodily Injury Losses	6,754	-	-	-
5880	Damage Personal Property	9,129	(790)	-	-
5881	Damage District Property	(317)	-	-	-
5890	Outside Services and Operating Costs	-	-	500	-
	<b>Total 5800</b>	<b>34,944</b>	<b>(790)</b>	<b>500</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>5,377,355</b>	<b>6,306,443</b>	<b>5,724,396</b>	<b>4,992,110</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6126	Construction Contract	420,963	-	-	-
	<b>Total 6100</b>	<b>420,963</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>					
6227	Fixtures / Fixed Equipment	-	-	435	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>435</b>	<b>-</b>
<b>Equipment</b>					
6481/6491	Equip Repl \$200-4999	1,851	5,413	-	-
6482/6492	Equip Repl \$5000>	-	-	16,070	-
6485/6495	Computer Equip Repl \$200-4999	-	-	454	-
	<b>Total 6400</b>	<b>1,851</b>	<b>5,413</b>	<b>16,524</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>422,814</b>	<b>5,413</b>	<b>16,959</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>6,013,619</b>	<b>6,536,968</b>	<b>6,009,342</b>	<b>5,110,061</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	2,255,782	460,042	499,576	242,621
	<b>Total 7900</b>	<b>2,255,782</b>	<b>460,042</b>	<b>499,576</b>	<b>242,621</b>
	<b>Total 7000 Series</b>	<b>2,255,782</b>	<b>460,042</b>	<b>499,576</b>	<b>242,621</b>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 8,269,401</b>	<b>\$ 6,997,010</b>	<b>\$ 6,508,918</b>	<b>\$ 5,352,682</b>



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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 3,795,961
Local Income	<u>2,552,847</u>
Total Available Funds (TAF)	<u>\$ 6,348,808</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 282,344
3000	Employee Benefits	94,829
4000	Books and Supplies	6,000
5000	Services and Operating Expenses	1,926,062
6000	Capital Outlay	<u>316,997</u>
	Total Expenditures	2,626,232
7900	Contingency / Reserves	<u>3,722,576</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 6,348,808</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	\$ 1,659,686	\$ 2,327,111	\$ 2,509,812	\$ 2,500,000
8860 Interest	22,163	17,537	16,226	20,000
8878 Insurance	-	-	-	32,847
<b>Total 1.0</b>	<u><b>1,681,849</b></u>	<u><b>2,344,648</b></u>	<u><b>2,526,037</b></u>	<u><b>2,552,847</b></u>
<b>2.0 Unaudited Beginning Balance July 1</b>	<u>3,221,022</u>	<u>3,193,460</u>	<u>2,831,950</u>	<u>3,795,961</u>
<b>Total 2.0</b>	<u><b>3,221,022</b></u>	<u><b>3,193,460</b></u>	<u><b>2,831,950</b></u>	<u><b>3,795,961</b></u>
<b>Total Available Funds</b>	<u><b>\$ 4,902,871</b></u>	<u><b>\$ 5,538,108</b></u>	<u><b>\$ 5,357,987</b></u>	<u><b>\$ 6,348,808</b></u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 52,738	\$ 167,704	\$ 238,307	\$ 241,441
2119	Full Time Regular / Confidential	29,531	32,067	38,231	40,903
2139/2339	Classified Hourly	-	1,963	-	-
2190/2390	Special Projects	38,294	-	-	-
	<b>Total 2100</b>	<b>120,564</b>	<b>201,734</b>	<b>276,539</b>	<b>282,344</b>
	<b>Total 2000 Series</b>	<b>120,564</b>	<b>201,734</b>	<b>276,539</b>	<b>282,344</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	-	5,201	5,645
	<b>Total 3100</b>	<b>-</b>	<b>-</b>	<b>5,201</b>	<b>5,645</b>
3220	PERS Classified	8,967	22,791	24,090	25,752
	<b>Total 3200</b>	<b>8,967</b>	<b>22,791</b>	<b>24,090</b>	<b>25,752</b>
3320	OASDHI Classified	5,032	11,324	11,823	11,966
3325	Medicare Classified	1,734	2,908	3,979	4,094
	<b>Total 3300</b>	<b>6,766</b>	<b>14,232</b>	<b>15,802</b>	<b>16,060</b>
3420	H&W Classified	15,564	34,469	40,571	40,765
	<b>Total 3400</b>	<b>15,564</b>	<b>34,469</b>	<b>40,571</b>	<b>40,765</b>
3520	SUI Classified	1,927	2,217	138	141
	<b>Total 3500</b>	<b>1,927</b>	<b>2,217</b>	<b>138</b>	<b>141</b>
3620	Work Comp Classified	1,890	4,498	6,310	6,466
	<b>Total 3600</b>	<b>1,890</b>	<b>4,498</b>	<b>6,310</b>	<b>6,466</b>
3920	OB Classified	587	23	(257)	-
	<b>Total 3900</b>	<b>587</b>	<b>23</b>	<b>(257)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>35,701</b>	<b>78,230</b>	<b>91,855</b>	<b>94,829</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	4	65	1,153	1,300
4590	Office/Other Supplies	-	430	1,681	4,700
	<b>Total 4500</b>	<b>4</b>	<b>495</b>	<b>2,834</b>	<b>6,000</b>
	<b>Total 4000 Series</b>	<b>4</b>	<b>495</b>	<b>2,834</b>	<b>6,000</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	1,931	2,200
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>1,931</b>	<b>2,200</b>
5110	Consultants	35,185	14,250	58,358	20,000
5130	Doctors / Nurses	-	263	5,000	5,000

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5198	Professional Services	-	31,793	32,483	51,500
	<b>Total 5100</b>	<b>35,185</b>	<b>46,306</b>	<b>95,841</b>	<b>76,500</b>
5210	Mileage	-	444	1,173	1,200
5220	Conference	-	695	1,473	88,850
	<b>Total 5200</b>	<b>-</b>	<b>1,139</b>	<b>2,646</b>	<b>90,050</b>
5310	Dues / Memberships	-	-	300	300
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>
5420	Work. Comp. Excess Liability Insur.	122,061	151,132	245,613	175,000
5421	GL & Property Expenses	-	-	-	3,812
5450	Claims Expense	57,463	60,957	49,304	35,000
5451	Claims Payments	1,319,005	2,159,404	698,054	1,500,000
	<b>Total 5400</b>	<b>1,498,528</b>	<b>2,371,493</b>	<b>992,971</b>	<b>1,713,812</b>
5541	Cell Phone	620	865	1,177	1,200
	<b>Total 5500</b>	<b>620</b>	<b>865</b>	<b>1,177</b>	<b>1,200</b>
5644	Repairs	-	125	137	-
5691	Governmental Fees	18,809	-	41,169	42,000
	<b>Total 5600</b>	<b>18,809</b>	<b>125</b>	<b>41,305</b>	<b>42,000</b>
5730	Legal	-	3,045	-	-
	<b>Total 5700</b>	<b>-</b>	<b>3,045</b>	<b>-</b>	<b>-</b>
5890	Outside Services and Operating Costs	-	-	719	-
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>719</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>1,553,142</b>	<b>2,422,972</b>	<b>1,136,890</b>	<b>1,926,062</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6227	Fixtures & Fixed Equipment	-	-	1,132	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>1,132</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	-	2,728	344	312,000
6482	Equipment Addt'l > \$5,000	-	-	51,599	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	834	4,997
	<b>Total 6400</b>	<b>-</b>	<b>2,728</b>	<b>52,777</b>	<b>316,997</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>2,728</b>	<b>53,908</b>	<b>316,997</b>
	<b>Total Expenditures</b>	<b>1,709,410</b>	<b>2,706,159</b>	<b>1,562,026</b>	<b>2,626,232</b>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	3,193,461	2,831,950	3,795,961	3,722,576
	<b>Total 7900</b>	<u>3,193,461</u>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,722,576</u>
	<b>Total 7000 Series</b>	<u>3,193,461</u>	<u>2,831,950</u>	<u>3,795,961</u>	<u>3,722,576</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 4,902,871</u>	<u>\$ 5,538,108</u>	<u>\$ 5,357,987</u>	<u>\$ 6,348,808</u>

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

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ 124,894
Local Income	<u>1,482,000</u>
Total Available Funds (TAF)	<u>\$ 1,606,894</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 108,594
3000	Employee Benefits	36,473
4000	Books and Supplies	3,500
5000	Services and Operating Expenses	1,118,866
6000	Capital Outlay	<u>117,500</u>
	Total Expenditures	1,384,933
7900	Contingency / Reserves	<u>221,961</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 1,606,894</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b>1.0 Local Income</b>				
<b>8830</b> Workers Comp Premiums From Other Funds	\$ -	\$ -	\$ -	\$ 1,480,000
<b>8860</b> Interest	-	-	-	2,000
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,482,000</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	-	-	-	124,894
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,894</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,606,894</u>

**Riverside Community College District  
2014-2015 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ -	\$ -	\$ 92,862
2119	Full Time Regular / Confidential	-	-	-	15,732
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,594</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,594</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	-	-	2,171
	<b>Total 3100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,171</b>
3220	PERS Classified	-	-	-	9,905
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,905</b>
3320	OASDHI Classified	-	-	-	4,602
3325	Medicare Classified	-	-	-	1,575
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,177</b>
3420	H&W Classified	-	-	-	15,679
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,679</b>
3520	SUI Classified	-	-	-	54
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>
3620	Work Comp Classified	-	-	-	2,487
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,487</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,473</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	-	-	-	3,000
4590	Office/Other Supplies	-	-	-	500
	<b>Total 4500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	-	300
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
5110	Consultants	-	-	-	25,000
5198	Professional Services	-	-	-	32,500
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,500</b>
5210	Mileage	-	-	-	500
5220	Conference	-	-	-	25,200
	<b>Total 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,700</b>



**Riverside Community College District  
2014-2015 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2011-2012</u>	<u>Audited Actuals 2012-2013</u>	<u>Unaudited Actuals 2013-2014</u>	<u>Final Budget Proposal 2014-2015</u>
5310	Dues / Memberships	-	-	-	650
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>
5400	Insurance	-	-	-	500,000
5420	Work. Comp. Excess Liability Insur.	-	-	-	317,000
5421	GL & Property Expenses	-	-	-	1,466
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>818,466</b>
5541	Cell Phone	-	-	-	750
	<b>Total 5500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>
5644	Repairs	-	-	-	500
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
5730	Legal	-	-	-	200,000
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
5861	Theft Losses	-	-	-	5,000
5863	Bodily Injury	-	-	-	5,000
5880	Personal Property Damage	-	-	-	5,000
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,118,866</b>
<b>Capital Outlay</b>					
6481	Equipment Addt'l \$200 to \$4,999	-	-	-	102,500
6482	Equipment Addt'l > \$5,000	-	-	-	15,000
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,500</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,500</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,384,933</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	-	-	-	221,961
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,961</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,961</b>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,606,894</b>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 55,000,000		
FSEOG Student Grants and Book Waivers	1,072,000		
Federal Work Study	1,102,000		
Subsidized Loan	3,000,000		
Un-Subsidized Loan	<u>1,850,000</u>		
Total Federal Income			<u>62,024,000</u>
Total Available Funds (TAF)		\$	<u>62,024,000</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$	<u>62,024,000</u>
	Total Student Federal Grants	\$	<u>62,024,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>3,130,000</u>
Total Available Funds (TAF)	<u>\$ 3,130,000</u>

EXPENDITURES

Object Code

7520	Student Grants	<u>\$ 3,130,000</u>
	Total State of California Student Grants	<u>\$ 3,130,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 1,007,392
Local Income		
Student Fees	\$ 850,000	
Interest	2,000	
Athletic Events	25,000	
Commissions	<u>18,000</u>	
Total Local Income		<u>895,000</u>
Total Available Funds (TAF)		<u>\$ 1,902,392</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 111,185	
906	Athletics	153,581	
910	Riverside ASB	236,610	
921	Norco ASB	124,799	
924	Norco - Organizations Funding	72,013	
930	Moreno Valley ASB	<u>196,812</u>	
	Total Expenditures		\$ 895,000
	Contingency		<u>1,007,392</u>
	Total ASRCCD Accounts		<u>\$ 1,902,392</u>

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Cash Basis** – Method of accounting in

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

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

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

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

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

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

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

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

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

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

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

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

**Current Expense of Education (CEE)** –

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

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

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

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

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

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

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

**Education Protection Account (EPA)** –

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

**Employee Benefits (Object Code Series 3000)** –

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

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

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

**ERAF (Educational Revenue Augmentation Fund)** –

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

schools and community colleges is determined, including the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

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

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

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

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

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

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

**Sales and Use Tax** – A tax imposed upon

the sale of goods. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

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

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

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

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

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

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

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records

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

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

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

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

## Agenda Item (VIII-D-1)

Meeting	6/17/2014 - Regular
Agenda Item	Committee - Resources (VIII-D-1)
Subject	Tentative Budget for 2014-2015 and Notice of Public Hearing on the 2014-2015 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the 2014 - 2015 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed 2014 - 2015 Final Budget will be available for public inspection beginning September 11, 2014, at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 16, 2014, to be followed by the adoption of the 2014 - 2015 Final Budget.

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### Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2014 - 2015 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with the State's as yet to be adopted budget for the coming fiscal year, the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year, and the District's year-end closing process which will be completed in August 2014.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2015 reflects a continuation of the adopted FY 2013-2014 Budget, albeit, with certain modifications as described in the attachment.

The FY 2014 - 2015 Tentative Budget takes into consideration the Governor's January budget proposal and the modifications thereto described in the Governor's "May Revise" budget proposal.

Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 16, 2014 as the date for the public

hearing. Also, and pursuant to Title 5, Section

58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

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

**Attachments:**

[06172014\\_FY 2014 - 2015 Tentative Budget- Presentation](#)

[06172014\\_FY 2014 - 2015 Tentative Budget- Account Summary](#)

**RCCD** | RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# **FY 2014-2015 TENTATIVE BUDGET**

June 3, 2014



## **Riverside Community College District 2014-2015 Tentative Budget**

Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2015 reflects a continuation of the adopted FY 2013-2014 Budget, albeit, with certain modifications as described on subsequent pages.





**GOVERNOR'S BUDGET PROPOSAL  
COMMUNITY COLLEGES  
AS OF  
"MAY REVISE"**



(In Millions)

**FY 2014-2015**

**Unrestricted Resources - New**

COLA (.85%)	\$	47.3
Access (2.75%)	\$	140.4
Total	\$	<u>187.7</u>

**Restricted Resources - New**

Student Success and Support Program	\$	100.0
Student Success and Support Program - Equity	\$	100.0
Career Technical Education	\$	50.0
Deferred Maintenance (No Match Required)	\$	148.0
Telecommunications and Technology Infrastructure	\$	<u>20.4</u>
Total	\$	<u>418.4</u>

**Other**

Local Property Tax and Student Fee Shortfall Offset	\$	42.4
Apportionment Deferral "Buy Down"	\$	592.4



**GOVERNOR'S BUDGET PROPOSAL  
RIVERSIDE COMMUNITY COLLEGE DISTRICT  
AS OF  
"MAY REVISE"**



# Senate and Assembly Action

In Addition to May Revise Proposal Amounts

(In Millions)

Deferred Maintenance	\$	51.3
DSPS	\$	50.0
COLA (to 1.7%)	\$	47.3
Conversion of Part-Time Faculty Positions to Full-Time	\$	25.0
EOPS	\$	18.0
CalWORKs	\$	15.0
Economic and Workforce Development	\$	10.0
Part-Time Faculty Office Hours	\$	6.5
Student Success for Basic Skills Students	\$	5.0
Mandate Claims	\$	34.0



(In Millions)

**FY 2014-2015**

**Unrestricted Resources - New**

COLA (.85%)	\$	1.1
Access (2.75%)	\$	<u>3.3</u>
Total	\$	<u><u>4.4</u></u>

**Restricted Resources - New**

Student Success and Support Program	\$	2.3
Student Success and Support Program - Equity	\$	2.3
Career Technical Education*	\$	1.2
Deferred Maintenance (No Match Required)	\$	3.7
Telecommunications and Technology Infrastructure*	\$	<u>0.5</u>
Total	\$	<u><u>10.0</u></u>

**Other**

Local Property Tax and Enrollment Fee Shortfall Offset	\$	1.0
Apportionment Deferral "Buy Down"	\$	23.0

\*Likely awarded on a Competitive Grant Basis



# **FY 2013-2014 ENDING BALANCE ESTIMATE**



(In Millions)

**Revenues**

Adopted Budget	<u>\$ 138.96</u>
FY 2012-13 System Deficit Estimate Adjustment	\$ 0.65
FY 2013-14 System Deficit (.26%) Assumption	(0.31)
Additional Access Funding*	0.72
Other	<u>0.44</u>
Total Revenue Adjustments	<u>\$ 1.50</u>
Net Revenues for FY 2013-14	<u>\$ 140.46</u>

\*See Next Page



**NOTE** - Softening Enrollment demand within the system has resulted in additional FTES to redistribute to districts that have unfunded FTES. At P1, the District received funding in the amount of \$.72 million for an additional 95.68 credit FTES and 79.12 non-credit FTES.





As of the first principle apportionment measurement period (P1), the Chancellor's Office has applied a system wide deficit of 4.36% against apportionments. This equates to \$226 million for the system and \$5.7 million for RCCD. Most of this is a result of county property tax estimates in November 2013. Both the Department of Finance and the Chancellor's Office agree that this is a timing difference and will be substantially eliminated by the second principle apportionment measurement period (P2).

The Governor's FY 2014-2015 Budget Proposal provides relief for redevelopment agency property tax shortfalls which makes up most of the difference mentioned above. This will likely free-up funding to partially address the 12,000 unfunded FTES in the system at P1. Based on RCCD's reported P2 FTES, there is 626 unfunded credit FTES. Full funding of this FTES would result in an additional \$2.9 million of apportionment revenue for FY 2013-2014 and would increase base apportionment by the same amount rolling into FY 2014-2015.



(In Millions)

**Expenditures**

Adopted Budget	<u>\$ 144.01</u>
Estimated Budget Savings	
Salaries and Benefits	\$ (0.14)
Supplies and Services	3.17
Capital Outlay	<u>0.78</u>
Total Expenditure Budget Savings	<u>3.81</u>
Net Expenditures for FY 2013-14	<u>\$ 140.20</u>
Net Current Year Estimated Excess	\$ 0.26
Beginning Balance at July 1, 2013	<u>11.41</u>
Estimated Ending Balance at June 30, 2014	<u>\$ 11.67</u>
Estimated Ending Balance Percentage	<u>7.68%</u>



# **FY 2014-2015 TENTATIVE BUDGET**



# FY 2013–14 Credit FTES Projections

Base FTES	25,052.19
2.64% Access at P1	<u>662.13</u>
Total Funded FTES	25,714.32
Actual FTES at P2	<u>26,340.36</u>
Total Unfunded FTES	<u>(626.04)</u>
Unfunded FTES %	<u>2.4%</u>



# FY 2014–15 Credit FTES Projections

Base FTES	25,714.32
2.75% Access*	<u>707.10</u>
Total Funded FTES	26,421.46
4% Unfunded FTES Target	<u>1,056.86</u>
FTES Target	27,478.32
Actual FTES at P2	<u>(26,340.36)</u>
Additional FTES to Meet Target	<u>1,137.96</u>

\*The Governor's "May Revise" calls for delaying implementation of a new growth formula until FY 2015-2016.



(In Millions)

**Estimated Beginning Balance at July 1, 2014** **\$ 11.67**

**Revenues**

Base Budget \$ 138.96

FY 2014-15 Apportionment (COLA, Access, Deficit) 4.78

Other 0.17

Net Estimated Revenues for FY 2014-15 \$ 143.91

Total Available Funds \$ 155.58

Less, 5% Ending Balance Target (9.36)

Amount Available for Expenditures \$ 146.22



(In Millions)

**Expenditures**

Base Budget	<u>\$ 144.01</u>
Compensation Adjustments	
COLA Pass-Through for Salaries*	\$ 0.87
Part-time Faculty and Overload Adjustment for FY 2014-15	1.15
Step/Column/Growth/Placement/Classification	0.85
Health Benefits at 7.68% and Fixed Charges, except for PERS and STRS	1.03
Contracts and Agreements	0.20
PERS	0.09
STRS^	0.80

\*Contingent upon negotiated contractual adjustment.

^ Governor's May Revise proposal.



(In Millions)

**Expenditures** (continued)

Utilities	0.30
Categorical Backfill	(0.11)
Election Cost	0.60
Other	<u>(0.11)</u>
Total Expenditure Adjustments	<u>\$ 5.67</u>
Net Expenditures for FY 2014-15	<u>149.68</u>
Estimated Budget Shortfall for FY 2014-15	<u>\$ (3.46)</u>





# Contingency History

FY	Adopted Contingency Balance	% of Available Funds	Ending Fund Balance	% of Available Funds
2013-14*	6,358,532	4.23%	11,674,507	7.68%
2012-13	4,560,030	3.23%	11,407,409	7.95%
2011-12	5,840,447	3.94%	6,805,919	4.73%
2010-11	8,729,056	5.60%	13,217,249	8.48%
2009-10	8,391,878	5.50%	11,253,316	7.22%
2008-09	12,566,801	7.68%	13,903,627	8.74%
2007-08	9,423,484	6.14%	19,259,076	12.37%

\*Estimate



# PERS and STRS Projection

(In Millions)

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
PERS	11.4%	11.7%	12.6%	15.0%	16.6%	18.2%
	-	\$0.12	\$0.26	\$0.69	\$0.41	\$0.49
STRS	8.25%	9.5%	11.1%	12.7%	14.3%	15.9%
	-	\$0.77	\$0.99	\$1.01	\$1.03	\$1.05
<b>Total</b>	-	<b>\$0.89</b>	<b>\$1.25</b>	<b>\$1.70</b>	<b>\$1.44</b>	<b>\$1.54</b>

Note – Assumes no new positions and 1% salary increases per year.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
SIGNIFICANT ASSUMPTIONS FOR FY 2014-2015 TENTATIVE BASE BUDGET  
RESOURCE 1000  
(in millions)

1. FY 2013-2014 Ending Balance Projection:	
a. FY 2012-2013 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$ .65
b. FY 2013-2014 adjustments include:	
i. State workload restoration and other	\$ (.07)
ii. Projected salary, benefits and operating cost savings	\$ 2.84
2. FY 2014-2015 Base Revenue Budget Adjustments Include:	
a. COLA at .85%	\$ 1.11
b. Student Access FTES at 2.75%	\$ 3.67
c. Increased non-resident tuition	\$ .10
d. Increased lottery revenue	\$ .10
3. FY 2014-2015 Base Expenditure Budget Adjustments Include:	
a. Full-time step/column/growth/placement/classification	\$ .85
b. Health Benefits and Fixed Charges, Exclusive of PERS and STRS	\$ 1.03
c. Set-aside for Compensation Adjustments	\$ .87
d. Enrollment management increase	\$ 1.15
e. PERS	\$ .09
f. STRS	\$ .80
g. Increases to contracts/agreements	\$ .20
h. Election Cost	\$ .60
i. Utilities increase	\$ .30

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**TENTATIVE BUDGET**

**FISCAL YEAR 2014-2015**

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2014-2015

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget</u> <u>2013-2014</u>	<u>Tentative Budget</u> <u>2014-2015</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 150,365,498	\$ 155,586,779
1080	Community Education	275,483	(46,427)
1090	Performance Riverside	(119,729)	(592,702)
1110	Bookstore (Contract-Operated)	981,150	981,150
1170	Customized Solutions	<u>1,211,005</u>	<u>1,014,707</u>
	Total Unrestricted General Funds	<u>152,713,407</u>	<u>156,943,507</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,527,105	2,355,683
1070	Student Health	3,191,759	3,320,722
1120	Center for Social Justice and Civil Liberties	119,004	143,380
1180	Redevelopment Pass-Through	8,903,860	9,621,129
1190	Grants and Categorical Programs	<u>32,606,557</u>	<u>28,041,346</u>
	Total Restricted General Funds	<u>47,348,285</u>	<u>43,482,260</u>
	Total General Funds	<u>200,061,692</u>	<u>200,425,767</u>
<u>Special Revenue - Funds 32 &amp; 33</u>			
<u>Resource</u>			
3200	Food Services	2,797,674	3,331,568
3300	Child Care	<u>1,178,157</u>	<u>1,348,225</u>
	Total Special Revenue Funds	<u>3,975,831</u>	<u>4,679,793</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2014-2015

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	4,434,390	5,127,329
4130	La Sierra Capital	7,204,535	8,493,848
4170	2010D Captial Appreciation Bonds	6,614,474	4,678,953
4180	2010D Build America Bonds	<u>55,115,108</u>	<u>34,681,012</u>
	Total Capital Projects Funds	<u>73,368,507</u>	<u>52,981,142</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Health and Liability Self-Insurance	6,519,350	6,909,801
6110	Workers Compensation Self Insurance	<u>5,257,610</u>	<u>5,183,975</u>
	Total Internal Service Funds	<u>11,776,960</u>	<u>12,093,776</u>
	Total District Funds	<u>\$ 289,182,990</u>	<u>\$ 270,180,478</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 53,427,000	\$ 55,750,000
	State of California Student Grants	<u>2,100,000</u>	<u>2,200,000</u>
	Total Student Financial Aid Accounts	<u>55,527,000</u>	<u>57,950,000</u>
<u>Other Account</u>			
	Associated Students of RCC	<u>1,710,352</u>	<u>1,960,175</u>
	Total Expendable Trust and Agency	<u>\$ 57,237,352</u>	<u>\$ 59,910,175</u>
	Grand Total	<u>\$ 346,420,342</u>	<u>\$ 330,090,653</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

Estimated Beginning Balance, July 1		\$ 11,674,507
Federal Income		
Student Financial Aid Adm. Fees	\$ 188,321	
Total Federal Income		188,321
State General Apportionment		79,237,139
Other State Income		
Enrollment Fee Waiver Administration	383,858	
Education Protection Account	17,185,121	
Homeowner's Prop Tax Exemption	480,000	
Lottery	3,225,000	
Part-Time Faculty Compensation	630,940	
State Mandated Costs	703,406	
Total Other State Income		22,608,325
Local Income		
Property Taxes	28,484,492	
Food Sales / Commissions	84,700	
State Dated Checks (Resource 0800)	60,000	
Interest	250,000	
Enrollment Fees	9,017,497	
Nonresident Student Fees	2,271,857	
Transcript / Late Application Fees	115,000	
Other Student Fees	153,457	
Cosmetology / Dental Hygiene / Other Sales	83,000	
Leases and Rental Income	626,115	
Donations	5,009	
Miscellaneous Local Income	214,360	
Total Local Income		41,365,487
Other/Incoming Transfers		
Sales - Obsolete Equipment	13,000	
Indirect Costs Recovery	500,000	
Total Other/Incoming Transfers		513,000
Total Income		\$ 143,912,272
Total Available Funds		\$ 155,586,779

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

TENTATIVE OPERATING BUDGET  
 2014-2015

<u>Object Code</u>			
1100	Regular Full-Time Teaching	\$	27,942,865
1200	Regular Full-Time Non-Teaching		12,494,095
1300	Part-Time Hourly Teaching and Overload		23,766,212
1400	Part-Time Hourly Non-Teaching		<u>1,432,100</u>
	Total Academic Salaries	\$	65,635,272
2100	Regular Full-Time and Part-Time Classified		25,444,893
2200	Regular Full-Time Instructional aides		1,957,731
2300	Student Help Non-Instructional and Classified Overtime		1,268,386
2400	Student Help Instructional Aides		<u>424,621</u>
	Total Classified Salaries		29,095,631
3000	Employee Benefits		32,045,748
4000	Books and Supplies		2,163,714
5000	Services and Operating Expenditures		16,141,007
6000	Capital Outlay		1,156,904
7300	Interfund Transfers		
	To Resource 4130		1,270,000
	To Resource 6100		<u>1,500,000</u>
	Total Interfund Transfers		2,770,000
8999	Intrafund Transfers		
	Bookstore (Resource 1110)		(350,000)
	Center for Social Justice (Resource 1120)		99,373
	Customized Solutions (Resource 1170)		(67,407)
	College Work Study (Resource 1190)		327,494
	DSP&S (Resource 1190)		<u>665,157</u>
	Total Intrafund Transfers		<u>674,617</u>
	Total Resource 1000 Expenditures Excluding Contingency	\$	149,682,893
7900	*Contingency / Reserve		<u>5,903,886</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves	\$	<u>155,586,779</u>

\* The Resource 1000 5% Contingency required by Board Policy 7080 equals \$9.36 million; however a contingency balance of \$5.90 million (3.8%), a difference of \$3.46 million, has been included in the Tentative Budget until the State adopts the FY 2014-2015 budget; the District performs year-end closing procedures for FY 2013-2014; and budget items such as health insurance and fringe benefit rates are finalized. The Contingency takes into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170) and factoring in the deficits for Resources 1080 and 1090.



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET  
 2014-2015

INCOME

Estimated Beginning Balance, July 1		\$	25,944
Local Income			
Interest	\$	3,502	
Rents and Leases		6,083	
Parking Permits/Fines		<u>2,320,154</u>	
Total Local Income			<u>2,329,739</u>
Total Available Funds (TAF)		\$	<u><u>2,355,683</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	1,530,497
3000	Employee Benefits		586,039
4000	Book and Supplies		49,555
5000	Services and Operating Expenditures		543,757
6000	Capital Outlay		<u>173,000</u>
	Total Expenditures		2,882,848
7900	* Contingency/Reserve/(Deficit)		<u>(527,165)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	\$	<u><u>2,355,683</u></u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$ 1,965,828
Local Income		
Health Fees	\$ 1,300,795	
Interest	6,389	
Other	<u>47,710</u>	
Total Local Income		<u>1,354,894</u>
Total Available Funds (TAF)		<u>\$ 3,320,722</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 337,369
2000	Classified Salaries	630,545
3000	Employee Benefits	187,675
4000	Book and Supplies	72,078
5000	Services and Operating Expenditures	247,240
6000	Capital Outlay	<u>31,786</u>
	Total Expenditures	1,506,693
7900	* Contingency/Reserves	<u>1,814,029</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,320,722</u>

\* 5% Contingency reserve calculated from TAF equals \$166,036

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1	\$ (234,089)
Local Income	<u>187,662</u>
Total Available Funds (TAF)	<u>\$ (46,427)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,308
2000	Classified Salaries	170,374
3000	Employee Benefits	58,461
4000	Book and Supplies	1,200
5000	Services and Operating Expenditures	<u>96,375</u>
	Total Expenditures	330,718
7900	Contingency/Reserves/(Deficit)	<u>(377,145)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ (46,427)</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$ (883,722)
Local Income		
Donations	\$ 37,000	
Box Office Receipts	250,000	
Interest Income	20	
Other Local Income	<u>4,000</u>	
Total Income		<u>291,020</u>
Total Available Funds (TAF)		<u>\$ (592,702)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 90,300
2000	Classified Salaries	183,992
3000	Employee Benefits	97,685
4000	Book and Supplies	7,300
5000	Services and Operating Expenditures	<u>222,300</u>
	Total Expenditures	601,577
7900	Contingency/Reserves/(Deficit)	<u>(1,194,279)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves		<u>\$ (592,702)</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$	90,378
Local Income			
Commissions	\$	890,579	
Interest		<u>193</u>	
Total Local Income			<u>890,772</u>
Total Available Funds (TAF)		\$	<u>981,150</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$	43,600
7390	Interfund Transfer to Resource 3200		577,569
8999	Intrafund Transfer to Resource 1000		<u>350,000</u>
	Total Expenditures		971,169
7900	* Contingency/Reserves		<u>9,981</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	\$	<u>981,150</u>

\* 5% Contingency reserve calculated from TAF equals \$49,058

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$	18,966
Local Income			
Interest	\$	41	
Other Local Income		<u>25,000</u>	
Total Local Income			25,041
Intrafund Transfer From Resource 1000 - General Fund			<u>99,373</u>
Total Income			<u>124,414</u>
Total Available Funds (TAF)		\$	<u>143,380</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	74,875
3000	Employee Benefits		39,981
4000	Book and Supplies		700
5000	Services and Operating Expenditures		<u>42,625</u>
	Total Expenditures		158,181
7900	* Contingency/Reserves		<u>(14,801)</u>
	Total Resource 1120 Expenditures Including Contingency/Reserves	\$	<u>143,380</u>

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

TENTATIVE OPERATING BUDGET  
 2014-2015

INCOME

Estimated Beginning Balance, July 1		\$	224,382
Local Income			
Interest	\$	300	
Contract Revenue		<u>790,025</u>	
Total Local Income			<u>790,325</u>
Total Available Funds (TAF)		\$	<u>1,014,707</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	144,187
3000	Employee Benefits		63,016
4000	Book and Supplies		99,450
5000	Services and Operating Expenditures		442,015
6000	Capital Outlay		1,000
8999	Intrafund Transfer to Resource 1000		<u>67,407</u>
	Total Expenditures		817,075
7910	* Contingency/Reserves		<u>197,632</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	\$	<u>1,014,707</u>

\* 5% Contingency reserve calculated from TAF equals \$50,735

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$ 8,219,539
Local Income		
Rents and Leases	\$ 7,500	
Interest	29,800	
Redevelopment Agency Agreements	<u>1,364,290</u>	
Total Local Income		<u>1,401,590</u>
Total Available Funds (TAF)		<u>\$ 9,621,129</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 324,207
6000	Capital Outlay	<u>3,886,631</u>
	Total Expenditures	4,210,838
7900	* Contingency/Reserves	<u>5,410,291</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 9,621,129</u>

\* 5% Contingency reserve calculated from TAF equals \$481,056



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

TENTATIVE OPERATING BUDGET  
 2014-2015

Estimated Beginning Balance, July 1 \$           -

Federal Income

@LIKE Career Pathways Program	\$ 68,588	
Affordable Care Act: Expansion of PA Prog.	1,182,679	
California State Trade Export	7,334	
College Connection	94,236	
Community Tech Ed Entrepreneurship	362,279	
Community Tech Ed Regional Consortia	220,000	
Community Tech Ed Transitions	129,807	
ECS Consortium Grant	18,750	
Federal Work Study	960,045	
Foster & Kinship Care	63,772	
Moreno Valley Project TAP	1,158,649	
NSF - Supply Chain Technology Education	1,287,938	
Perkins Title I-C	1,074,397	
Procurement Assistance	189,619	
Riverside Urban Area Security Initiative	2,326	
Student Support Services RISE Norco	255,509	
Student Support Services TRIO MV	243,783	
Student Support Services TRIO Norco	314,907	
Student Support Services TRIO Riverside	233,944	
TANF 50%	158,151	
Title V Answering the Call	526,222	
Title V HSI Coop Norco/CSUSB	1,131,068	
Title V HSI Pathways to Excellence	990,233	
Title V HSI STEM and Articulation	1,156,769	
Title V Norco Portal to Your Future	221,337	
Tri-Tech SBDC	103,376	
UCR/USDA Nano Water Research	52,671	
Upward Bound TRIO AUSD	509,023	
Upward Bound TRIO Centennial HS	389,723	
Upward Bound TRIO Corona HS	342,965	
Upward Bound TRIO Vista Del Lago HS	387,996	
Veterans Education	22,754	
Workability Grant	<u>290,060</u>	
Total Federal Income		14,150,910

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

TENTATIVE OPERATING BUDGET  
 2014-2015

State Income

Basic Skills	696,939	
CalWorks	698,160	
CTE Community Collaborative Pathways 12/14	192,153	
DSP&S Allocation	2,094,917	
Enrollment Growth for ADN-RN 13/14	112,500	
Enrollment Growth for ADN-RN 14/15	406,187	
EOPS - CARE	128,933	
EOPS Allocation	1,383,510	
Faculty Entrepreneurship Project 11/12	767	
First 5 Riverside Access & Quality Initiative	173,326	
Foster & Kinship Care Education	65,372	
Improving Patient Outcomes Ambulatory Care	9,203	
Instructional Equipment	59,600	
Lottery	853,079	
Sector Navigator: Global Trade & Logistics	356,644	
SFAA - Base	408,402	
SFAA - Capacity	863,123	
Song Brown PA 13/15	100,521	
Song Brown PA Mental Health 13/14	100,000	
Song Brown PA Special Programs 13/14	95,259	
Song Brown RN 13/15	123,217	
Song Brown RN Special Programs 13/15	63,901	
Staff Development	2,756	
Student Financial Assistance Program - Fiscal Coord	460,530	
Student Success & Support Program	<u>2,082,562</u>	
Total State Income		11,531,561

Local Income

CACT Seminars	25,105
Career Ladders Program	4,087
Completion Academies	33,685
Created Equal: America's Civil Rights Struggle	1,200
Foster Youth Advocacy Program	2,569
Foster Youth Support Services	40,339
Gateway to College	346,000
Instructional Equipment	21,024
Intn'l Student Capital Outlay Surcharge	407,042
Kaiser Permanente MVC Dental Hygiene	23,750
Middle College High School	102,299
Nuview USD Early College High School	185,216
Procurement Assistance Center Income	4,500
Regional Health Occupations	2,000

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

TENTATIVE OPERATING BUDGET  
2014-2015

Riverside County Board of Supervisors	5,507	
Tri-Tech SBCD Cash Match	116,283	
Tri-Tech SBCD Seminars	15,618	
Upward Bound Math & Science MVUSD	<u>30,000</u>	
Total Local Income		1,366,224
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	<u>327,494</u>	
Total Interfund and Intrafund Transfers		<u>992,651</u>
Total Income		<u>28,041,346</u>
Total Available Funds		<u>\$ 28,041,346</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 3,677,366
2000	Classified Salaries	9,373,650
3000	Employee Benefits	3,897,022
4000	Book and Supplies	2,310,264
5000	Services and Operating Expenditures	5,225,888
6000	Capital Outlay	1,976,496
7600	Book Grants / Bus Passes	1,580,660
7900	Contingency / Reserves	<u>                  -</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 28,041,346</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		<u>\$ 702,421</u>
Local Income		
Food Sales/Commissions	\$ 1,950,998	
Pepsi Sponsorship	100,000	
Interest	<u>580</u>	
Total Local Income		2,051,578
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>577,569</u>
Total Income		<u>2,629,147</u>
Total Available Funds (TAF)		<u>\$ 3,331,568</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 927,150
3000	Employee Benefits	312,116
4000	Books and Supplies	957,243
5000	Services and Operating Expenditures	177,664
6000	Capital Outlay	<u>6,000</u>
	Total Expenditures	2,380,173
7900	* Contingency/Reserves	<u>951,395</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 3,331,568</u>

\* 5% Contingency reserve calculated from TAF equals \$166,578

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

TENTATIVE OPERATING BUDGET  
 2014-2015

INCOME

Estimated Beginning Balance, July 1		\$	281,823
Federal Income			
Lunch Program	\$	50,500	
State Income			
Tax Bailout Funds		70,348	
Local Income			
Parent Fees	\$	945,000	
Interest Income		490	
Other Local Revenue		<u>64</u>	
Total Local Income		<u>945,554</u>	
Total Income			<u>1,066,402</u>
Total Available Funds (TAF)			<u>\$ 1,348,225</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	590,528
2000	Classified Salaries		178,126
3000	Employee Benefits		123,795
4000	Books and Supplies		34,450
5000	Services and Operating Expenditures		54,701
6000	Capital Outlay		<u>40,304</u>
	Total Expenditures		1,021,904
7900	* Contingency/Reserves		<u>326,321</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	\$	<u>1,348,225</u>

\* 5% Contingency reserve calculated from TAF equals \$67,411

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1	\$ -
State Income	4,971,438
Intrafund Transfer from Rresource 4170	<u>155,891</u>
Total Available Funds (TAF)	<u>\$ 5,127,329</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 5,127,329</u>
	Total Expenditures	5,127,329
7900	Contingency/Reserves	<u>-</u>
	Total Resource 4100 Expenditures Including Contingency/Reserves	<u>\$ 5,127,329</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		<u>\$ 7,202,848</u>
Local Income	\$ 21,000	
Interfund Transfer From Resource 1000 - General Fund	<u>1,270,000</u>	
Total Income		<u>1,291,000</u>
Total Available Funds (TAF)		<u>\$ 8,493,848</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 8,493,848</u>
	Total Expenditures	8,493,848
7900	Contingency/Reserves	<u>-</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 8,493,848</u>



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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1	\$ 4,663,953
Local Income	<u>15,000</u>
Total Available Funds (TAF)	<u>\$ 4,678,953</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 624,757
3000	Employee Benefits	306,669
5000	Services and Operating Expenses	156,850
6000	Capital Outlay	4,484,610
8999	Intrafund Transfers to Resource 4100	<u>155,891</u>
	Total Expenditures	5,728,777
7900	Contingency/Reserves	<u>(1,049,824)</u>
	Total Resource 4170 Expenditures Including Contingency/Reserves	<u>\$ 4,678,953</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1	\$ 33,593,874
Local Income	<u>1,087,138</u>
Total Available Funds (TAF)	<u>\$ 34,681,012</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 92,125,294</u>
	Total Expenditures	92,125,294
7900	Contingency/Reserves/(Deficit)	<u>(57,444,282)</u>
	Total Resource 4180 Expenditures Including Contingency/Reserves	<u>\$ 34,681,012</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$ 851,493
Local Income		
Interest	\$ 5,000	
Self-Insurance Health Plan Assessments from other Funds	<u>4,553,308</u>	
Total Local Income		4,558,308
Interfund Transfer from Resource 1000 - General Fund		<u>1,500,000</u>
Total Income		<u>6,058,308</u>
Total Available Funds (TAF)		<u>\$ 6,909,801</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 190,742
3000	Employee Benefits	70,831
4000	Book and Supplies	1,700
5000	Services and Operating Expenditures	5,877,442
6000	Capital Outlay	<u>15,000</u>
	Total Expenditures	6,155,715
7900	Contingency/Reserves	<u>754,086</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 6,909,801</u>

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

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Estimated Beginning Balance, July 1		\$ 2,758,315
Local Income		
Interest	\$ 20,000	
Workers Compensation Premium Assessments from other Funds	<u>2,405,660</u>	
Total Local Income		<u>2,425,660</u>
Total Available Funds (TAF)		<u>\$ 5,183,975</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 282,071
3000	Employee Benefits	93,356
4000	Books and Supplies	1,300
5000	Services and Operating Expenditures	2,582,947
6000	Capital Outlay	<u>2,000</u>
	Total Expenditures	2,961,674
7900	Contingency/Reserves	<u>2,222,301</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 5,183,975</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 47,500,000		
FSEOG Student Grants and Book Waivers	1,600,000		
Federal Work Study	1,300,000		
Direct Loans	<u>5,350,000</u>		
Total Federal Income			<u>55,750,000</u>
Total Available Funds (TAF)			<u>\$ 55,750,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers		<u>\$ 55,750,000</u>
	Total Student Federal Grants		<u>\$ 55,750,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,200,000</u>
Total Available Funds (TAF)	<u>\$ 2,200,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$ <u>2,200,000</u>
	Total State of California Student Grants	<u>\$ 2,200,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

TENTATIVE OPERATING BUDGET  
2014-2015

INCOME

Unaudited Beginning Balance, July 1		\$ 1,065,175
Local Income		
Student Fees	\$ 850,000	
Interest	25,000	
Athletic Events	2,000	
Commissions	<u>18,000</u>	
Total Local Income		<u>895,000</u>
Total Available Funds (TAF)		<u>\$ 1,960,175</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 111,185	
906	Athletics	153,581	
910	Associated Students of Riverside City College	236,610	
921	Associated Students of Norco College	124,799	
924	Norco - Organizations Funding	72,013	
930	Associated Students of Moreno Valley College	<u>196,812</u>	
	Total Expenditures		\$ 895,000
	Contingency		<u>1,065,175</u>
	Total ASRCC Accounts		<u>\$ 1,960,175</u>



## Agenda Item (IV-D-0)

Meeting 3/4/2014 - Committee

Agenda Item Committee - Resources (IV-D-0)

Subject FY 2014-15 Riverside Community College District Budget Planning

College/District District

Information Only

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### Background Narrative:

Staff will present a report on the District's FY 2014-15 budget planning efforts for the Board's review and information.

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

### Attachments:

[03042014\\_2014-2015 RCCD Budget Planning Presentation](#)



**RCCD** | RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# **FY 2014-2015 BUDGET PLANNING**

March 4, 2014



- **Release of the Governor's FY 2014-15 Budget Proposal is the beginning of the budget development process...not the end...which we need to be mindful of as we gauge the impact of the Governor's proposal in conjunction with our preliminary estimates of expenditures.**



# **GOVERNOR'S FY 2014-15 BUDGET PROPOSAL COMMUNITY COLLEGES**



(In Millions)

**FY 2014-2015**

**Unrestricted Resources - New**

COLA (.86%)	\$ 155.2
Access (3%)	<u>\$ 48.5</u>
Total	<u>\$ 203.7</u>

**Restricted Resources - New**

Student Success	\$ 200.0
Deferred Maintenance & Instructional Equipment	<u>\$ 175.0</u>
Total	<u>\$ 375.0</u>

**Other**

RDA Backfill & Apportionment Stabilization	\$ 74.0
Apportionment Deferral "Buy Down"	<u>\$ 592.4</u>
Total	<u>\$ 606.4</u>



**GOVERNOR'S FY 2014-15  
BUDGET PROPOSAL  
RIVERSIDE COMMUNITY  
COLLEGE DISTRICT**



(In Millions)

**FY 2014-2015**

COLA (.86%)	\$	1.1
Access (3%)	\$	3.7
RDA Backfill & Apportionment Stabilization	\$	1.7
Student Success	\$	2.4
Deferred Maintenance & Instructional Equipment	\$	3.7
Apportionment Deferral "Buy Down"	\$	23.0



# **BUDGET PLANNING**

## **FY 2013-2014**

### **ENDING BALANCE ESTIMATE**



(In Millions)

**Revenues**

Adopted Budget	<u>\$ 138.96</u>
FY 2012-13 System Deficit Estimate Adjustment (.26%)	\$ .59
FY 2013-14 System Deficit (.26%)	(.35)
Additional Access Funding*	-
Other	<u>(.28)</u>
Total Revenue Adjustments	<u>\$ (.04)</u>
Net Revenues for FY 2013-14	<u>\$ 138.92</u>

\*See Next Page





**NOTE - Softening Enrollment demand within the system could result in additional FTES to redistribute to those districts who have unfunded FTES. Our first look will come at P1 (end of February 2014). The amount of unfunded FTES is highly contingent upon what the other 71 districts are doing as it relates to enrollment so this is very speculative at this point.**



**Expenditures**

Adopted Budget	<u>\$ 144.01</u>
Estimated Budget Savings	
Salaries and Benefits	\$ 0.42
Supplies and Services	1.68
Capital Outlay	<u>0.06</u>
Total Expenditure Budget Savings	<u>2.16</u>
Net Expenditures for FY 2013-14	<u>\$ 141.85</u>
Net Current Year Estimated (Deficit)	\$ (2.93)
Beginning Balance at July 1, 2013	<u>11.41</u>
Estimated Ending Balance at June 30, 2014	<u>\$ 8.48</u>
Estimated Ending Balance Percentage	<u>5.64%</u>



# **BUDGET PLANNING**

## **FY 2014-2015**



# FY 2014–15 Credit FTES Projections

Base FTES	25,618.64
3% Access*	<u>768.56</u>
Total Funded FTES	26,387.20
4% Planned Unfunded FTES	<u>1,055.00</u>
Target FTES	27,442.20
Actual FTES (02/04/14)	<u>(26,842.00)</u>
Additional FTES Needed to Meet Target	<u><u>600.20</u></u>

\*Assumes that the District will fully realize 3% Access funds under the new apportionment growth formula which prioritizes funding to districts with the greatest unmet need. The new growth formula is still being developed and, therefore has yet to be adopted by the Board of Governor's.



(In Millions)

<b><u>Estimated Beginning Balance at July 1, 2014</u></b>	<b><u>\$ 8.48</u></b>
<b><u>Revenues</u></b>	
Base Budget	\$ 138.96
FY 2014-15 Apportionment (COLA, Access, Deficit)*	4.34
Other	<u>0.30</u>
Net Estimated Revenues for FY 2014-15	<u>\$ 143.61</u>
Total Available Funds	\$ 152.09
Less, 5% Ending Balance Target	<u>(8.36)</u>
Amount Available for Expenditures	<u>\$ 143.73</u>

\*As mentioned previously, base, ongoing apportionment for FY 2014-15 could be increased by the same amount as realized in FY 2013-14, IF there is additional FTES funding available for redistribution in FY 2013-14.



(In Millions)

**Expenditures**

Base Budget	<u>\$ 144.01</u>
Compensation Adjustments	
COLA Pass-Through for Salaries*	\$ .88
Part-time Faculty and Overload Adjustment for FY 2013-14 and FY 2014-15	2.33
Step/Column/Growth/Placement/Classification	1.05
Employee Benefits - Including Health Insurance at 7.68%	.98
Contracts and Agreements	.20

\*Contingent upon negotiated contractual adjustment.



(In Millions)

**Expenditures** (continued)

Utilities	.30
Categorical Backfill	(.12)
Election Cost	.30
Other	<u>(.30)</u>
Total Expenditure Adjustments	<u>\$ 5.62</u>
Net Expenditures for FY 2014-15	<u>149.63</u>
Preliminary Estimated Budget Shortfall for FY 2014-15	<u>\$ (5.90)</u>



## FY 2014-15 Budget Planning Information

- ❑ **Additional FTES Funding**
  - 612 FTES equals \$2.84 million
- ❑ **Ending Balance**
  - From 5%
    - To 4% equals \$1.52 million
    - To 3% equals \$3.04 million
- ❑ **La Sierra Fund Repayment**
  - \$1.27 million per year through FY 2017-18
  - Use of Redevelopment Funds as a substitute??
- ❑ **Early Retirement Offer Payments – 2 Years Remaining**
  - \$1.28 million in FY 2014-15
  - \$.85 million in FY 2015-16





# FY 2014-15 Budget Planning Information

## □ Scheduled Maintenance

- State funding - \$1.85 million (1:1 Match = \$1.85 million)
- Prior Year Funding - \$.31 million
- Match Sources
  - Measure C
  - Redevelopment Funds
  - Capital Outlay Surcharge
  - General Fund
- 2 Year Spend-Down Limit



# FY 2014-15 Budget Planning Information

## □ Instructional Equipment / Library Material

- State Funding - \$1.85 million (1:3 Match = \$616,667)
  - Prior Year Funding \$.31 million
- Match Sources
  - Redevelopment Fund
  - Capital Outlay Surcharge
  - Perkins Funding
  - General Fund
- 2 Year Spend-Down Limit



# FY 2014-15 Budget Planning Information

## □ Student Success

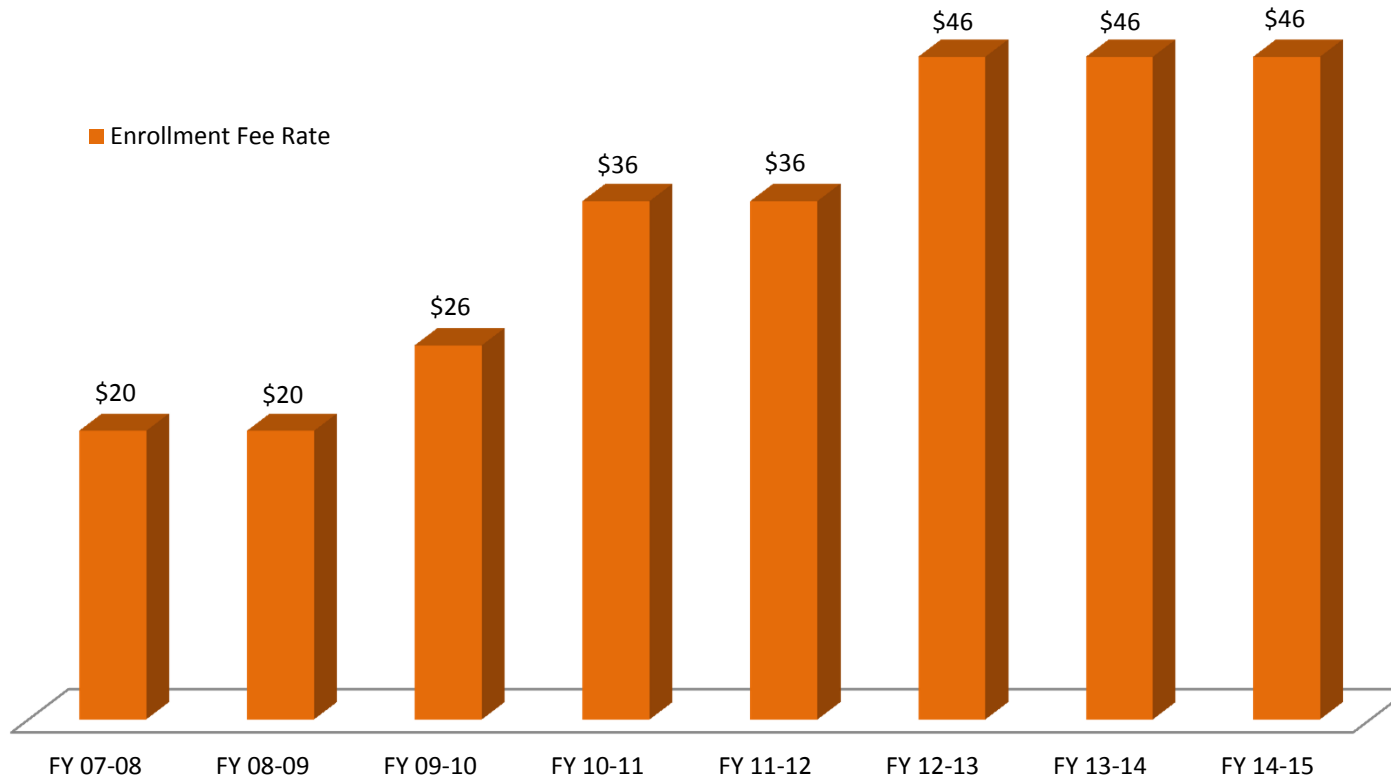
- State Funding - \$2.4 million
  - Prior Year Funding - \$1.0 million



# RECENT BUDGET HISTORY

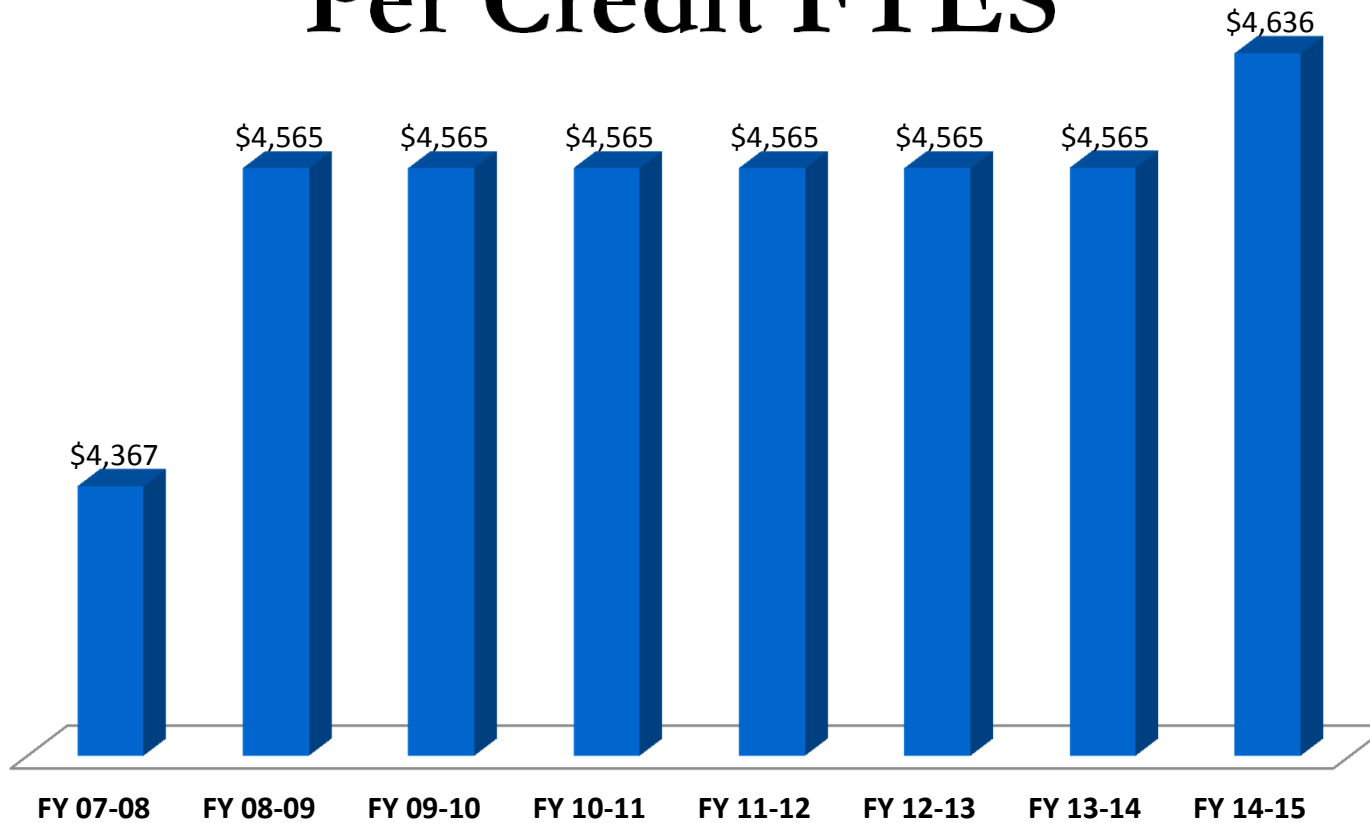


# Enrollment Fee Rate Per Unit



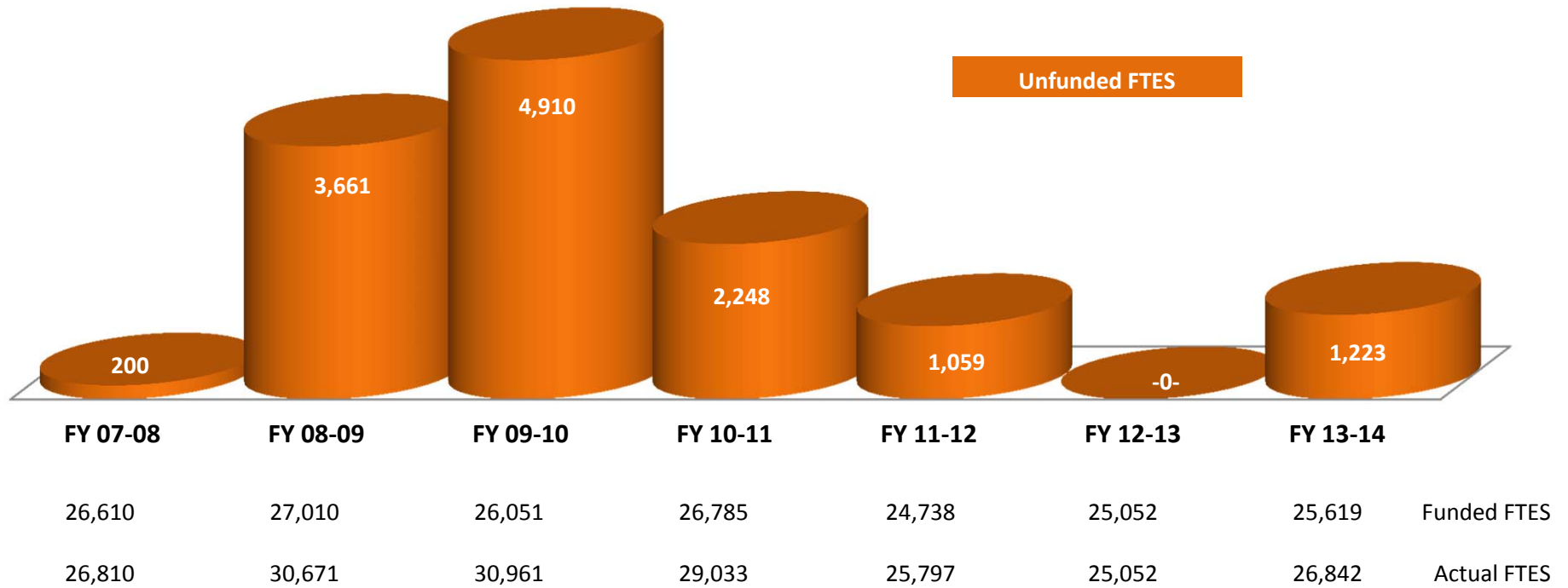


# CCC Base Funding Rate Per Credit FTES





# Credit FTES





# RCCD Revenue Adjustments

	Base Reduction	System Structural Deficit/Property Tax and Enrollment Fee Shortfall	Growth	Basic Allocation Increase*	COLA
FY 08-09	\$ -	\$ (1.57)	\$ 1.86	\$ -	-
FY 09-10	\$ (2.84)	\$ -	\$ -	\$ 2.77	-
FY 10-11	\$ -	\$ (0.43)	\$ 3.14	\$ -	-
FY 11-12	\$ (9.37)	\$ (2.91)	\$ -	\$ -	-
FY 12-13	\$ -	\$ -	\$ 1.27	\$ -	-
FY 13-14	\$ -	\$ (.35)	\$ 2.63	\$ -	1.96
FY 14-15**	\$ -	\$ (.36)	\$ 3.59	\$ .17	1.11
	\$ (12.21)	\$ (5.62)	\$ 12.49	\$ 2.94	3.07

\* Norco and Moreno Valley became Colleges

\*\*Estimate based on Governor's Budget Proposal

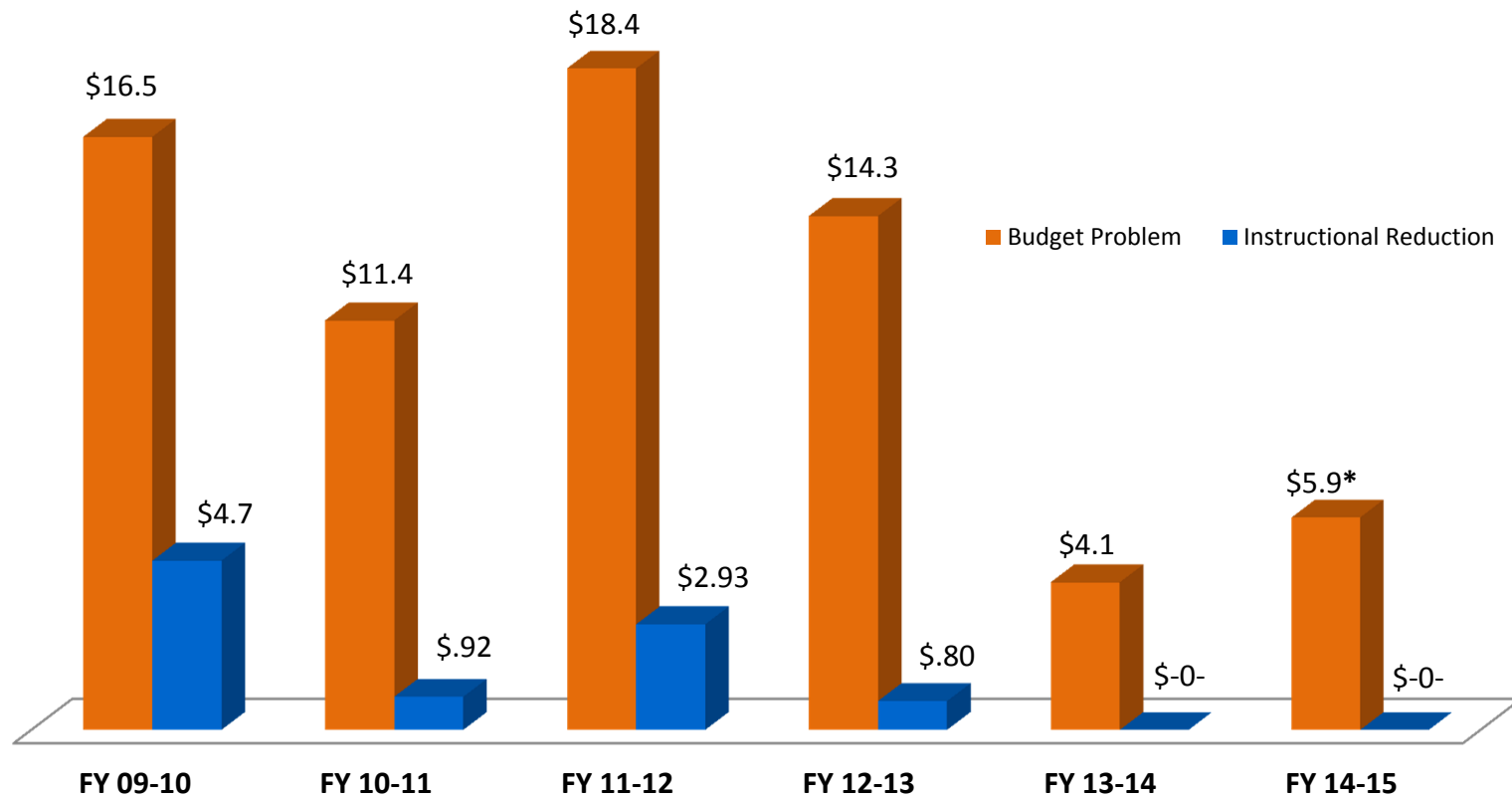




# RCCD Budget Problem

FY 2009-10 through FY 2014-15

(In Millions)



\*Based on Governor's Budget Proposal and preliminary expenditure estimate as of February 2014.



# **FY 2014-2015 BUDGET DEVELOPMENT TIMELINE**



- **March-May**
  - Legislative Hearings
- **May**
  - May Revise Budget
  - Tentative RCCD Budget Completed
- **June**
  - Tentative RCCD Budget to Resources Committee
  - Second Principal Apportionment Report
  - Tentative RCCD Budget to Board of Trustees on June 17, 2014
- **July**
  - New Fiscal Year Begins on July 1, 2014
- **August**
  - State Budget Workshops/Advance Apportionment
  - RCCD Year-End Closing
  - Final RCCD Budget Completed
- **September**
  - Final RCCD Budget to Resources Committee
  - Final RCCD Budget to Board of Trustees on or before September 16, 2014



## Agenda Item (IV-D-1)

Meeting 2/4/2014 - Committee  
Agenda Item Committee - Resources (IV-D-1)  
Subject Presentation for FY 2014-15 Governor's Budget Proposal  
College/District District  
Information Only

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### Background Narrative:

Staff will present preliminary information for the Board's review on the FY 2014-15 Governor's Budget Proposal released on January 9, 2014.

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

### Attachments:

[02042014\\_FY 2014-15 Governor's Budget Proposal - Presentation](#)



# **FY 2014-2015 Governor's Budget Proposal**

February 4, 2014

# Strong Growth in the Proposition 98 Minimum Guarantee

- ❑ FY 2013-14 approved budget set the K-14 minimum guarantee at \$55.3 billion
- ❑ FY 2014-15 Governor estimates the guarantee at \$61.6 billion
  - A year over year increase of about 11.4%
- ❑ Governor's estimate finds that the guarantee for the current and prior years was underfunded
  - Providing about \$3.3 billion in additional one-time K-14 resources
- ❑ Governor proposes to use these one-time resources to pay down deferral obligations

# FY 2014-2015 Budget Comparison

*(In Millions)*

	<u>State</u>	<u>RCCD</u>
Access (3% - Equals 768 Credit FTES)	\$155.2	\$3.7
COLA (.86%)	\$48.5	\$1.1
RDAs	\$74.0	\$1.7
Apportionment Stabilization	-	-
Student Success	\$200.0	\$2.4
Deferred Maintenance & Instruction Equipment	\$175.0	\$3.7
Apportionment Deferrals	\$592.4	\$23.0
Proposition 39	\$39.0	\$.90

# FY 2014-2015 Budget Comparison

*(In Millions)*

	<u>State</u>	<u>RCCD</u>
Improving Statewide Performance	\$3.6	-
Innovative Models of Higher Education	\$50.0	-
Flexibility (reallocate up to 25% of funds from select categorical programs - EOPS, CalWORKS, and Basic Skills)	-	-
Adult Education	-	-



# Budget Proposal DOES NOT

- Raise student fees
- Fund FTES on completion
- Require all students seeking fee waivers to complete a FAFSA

# Budget Proposal DOES

- Commit to work on a plan in FY 2015-16 that will resolve the CalSTRS fund shortfall within 30 years

# Constitutional Amendment

- The K-14 section is further notable for a reference to state's chronic revenue volatility, and states the intent to pursue a constitutional amendment that will "smooth year-to-year school spending to prevent damage caused by cuts." The section further states that the amendment would not change the overall guaranteed level of funding for education.