

## Agenda Item (III-A)

Meeting	9/20/2016 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2016-2017 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2016-2017 budget; and 2) Adopt the 2016-2017 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 2016-2017 fiscal year. The 2016-2017 budget proposal was previously discussed at the Board's Resources Committee meeting on September 6, 2016. At the June 21, 2016 Board meeting, a Public Hearing on the FY 2016-2017 budget was set for 6:00 p.m. on September 20, 2016. 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 2016-2017 Riverside Community College District Budget.

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

### Attachments:

[09202016\\_Presentation - FY 2016-17 Final Budget](#)  
[09202016\\_Detail by Resources - FY 2016-17 Final Budget](#)

# **RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2016-2017**

September 6, 2016

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

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### Unrestricted Ongoing Revenues

	State	RCCD
Growth/Access (2.0%/2.92%)	\$ 114.7	\$ 4.2
COLA (0%)	-	-
General Operating Base Increase	75.0	2.0
Total Unrestricted Ongoing Revenues	\$ 189.7	\$ 6.2

### Unrestricted One-Time Revenues

State Mandate Block Grant	\$ 105.5	\$ 2.6
Total Unrestricted Revenues	\$ 295.2	\$ 8.8

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### Restricted Revenues

	<u>State</u>	<u>RCCD</u>
Deferred Maintenance & Instructional Equipment	\$ 184.6	\$ 4.6
Proposition 39 - Energy Efficiency Program	<u>49.2</u>	<u>1.0</u>
Total Restricted Revenues	<u>\$ 233.8</u>	<u>\$ 5.6</u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### Other

	<u>State</u>
Academic Senate	\$ 0.3
Strong Workforce Program	200.0
Career Technical Education Pathways (SB 1070)	48.0
Cal Grant B and C	2.2
Basic Skills Program	30.0
Innovation Awards	25.0
Zero-Textbook-Cost Degrees	5.0
Institutional Effectiveness - Implementing Statewide Performance Strategies	10.0
Data Security - Telecommunications & Technology Infrastructure Program	15.0

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### Other (continued)

Apprenticeship Program	1.8
Adult Education Block Grant Support	5.0
Online Education Course Exchange	20.0
CalWORKS	8.7
Part-Time Faculty Office Hours	3.7
Puente Program	2.4
Early Childhood Education Apprentiship Pilot Program	1.4
California Promise Program	15.0
"I Can Afford College" Program	2.5
Equal Employment Opportunity Program	2.0
Total Other	<u>\$ 398.0</u>

# **FY 2016-2017 FINAL BUDGET**



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2016-2017 Final Budget**

**FY 2015-16 Credit FTES Projections**

Base FTES	26,882.83
Growth/Access at P2 (Planned 1,030 at 3.81%; Actual 4.75%)	1,276.25
Rolled Back from Summer 2016	<u>440.56</u>
Total Funded FTES*	28,599.64
Actual FTES Reported at P3	<u>28,599.64</u>
Total Unfunded FTES	<u>-</u>
Unfunded FTES %	<u><u>0.0%</u></u>

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

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2016-2017 Final Budget**

**FY 2016-17 Credit FTES Projections**

Base FTES	28,599.64
Growth/Access (System 2.0%; RCCD 2.92%)	<u>835.11</u>
Total Funded FTES	29,434.75
Unfunded FTES (.49%)	<u>144.14</u>
FTES Target	<u><u>29,578.89</u></u>

**FTES Production for FY 2016-17**

Growth	835.11
Unfunded	144.14
Summer 2016 Rolled to FY 2015-16	<u>440.56</u>
	<u><u>1,419.81</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2016-2017 Final Budget

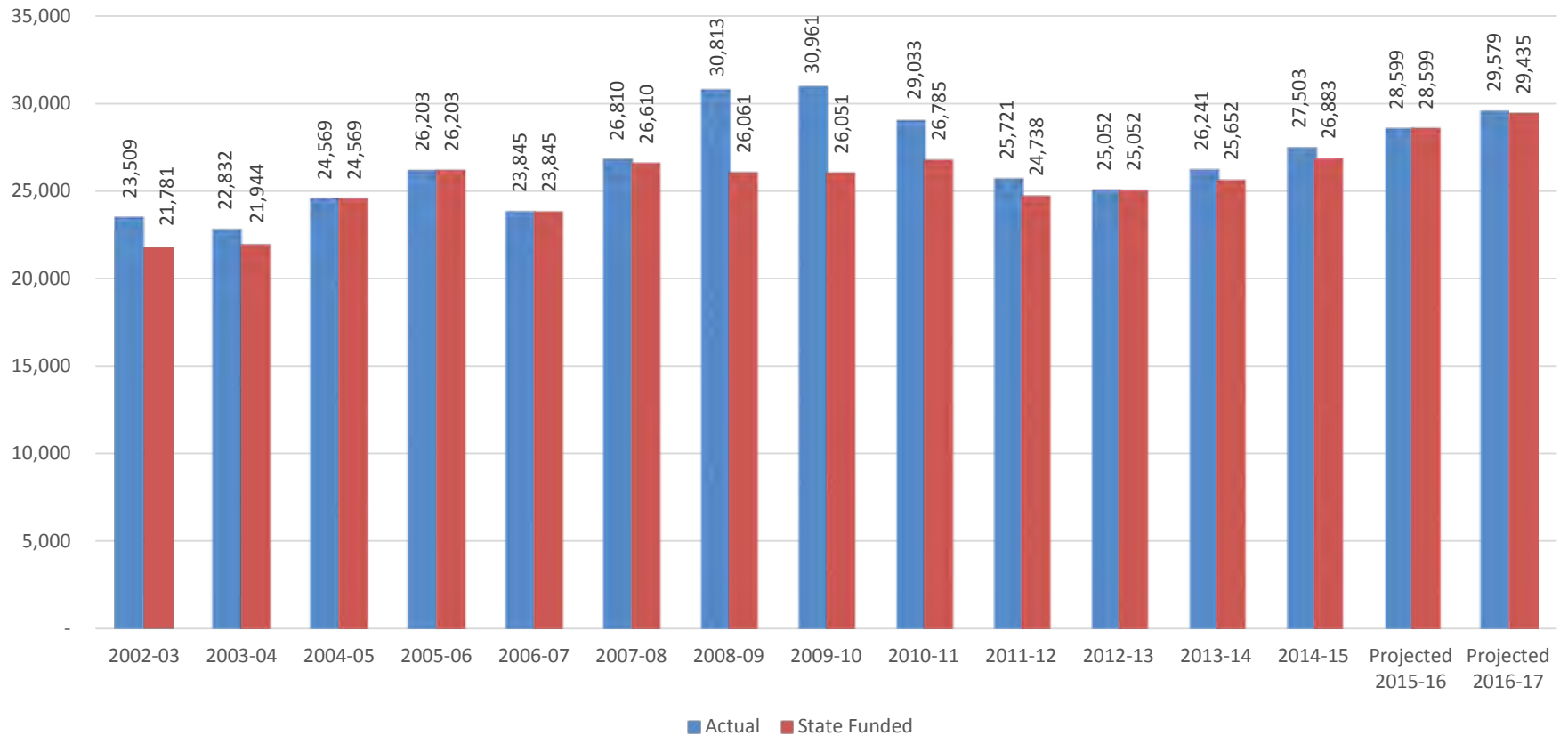
## Credit FTES Targets by College

	FY 2016-2017 Credit FTES Targets	Credit FTES %
RCC	15,913.45	53.80%
NC	6,832.72	23.10%
MVC	6,832.72	23.10%
Total	29,578.89	100.00%

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

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



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### FY 2016-17 Ongoing Revenue Budget

Beginning Ongoing Revenue Budget	\$ 161.97
FY 2015-16 Apportionment Increase	3.98
FY 2016-17 Apportionment:	
COLA (0%)	-
Access (2.92%)	4.19
Deficit (.50%)	(0.80)
General Operating Base Increase	1.97
RDA Revenue Deferral Reversed	1.13
Other	0.32
Total Ongoing Revenue Budget Adjustment	\$ 10.79
Total Ongoing Revenue Budget	\$ 172.76

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### FY 2016-17 Ongoing Expenditure Budget

Beginning Expenditure Budget	\$ 166.19
Compensation Adjustments:	
Full-Time Salary Increase (2.00%)	\$ 1.72
Part-Time Salary Increase (2.50% + Enrollment Growth)	1.44
Step/Column and Personnel Adjustments	1.37
Employee Benefits:	
Health Insurance Rate Increases and Employee Plan Migration (7.37%)	2.13
OPEB Liability (.30% to .20%)	(0.11)
Workers' Compensation (.50%)	(0.55)
PERS (13.887%)	0.64
STRS (12.580%)	1.33
Benefits Adjustment	(0.54)
Full-Time Faculty Positions	2.80
Full-Time Classified Positions	0.58
Administrator Position Elimination	(0.38)

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### FY 2016-17 Ongoing Expenditure Budget (continued)

Full-Time Classified/Management Position Allocation	0.60
Police Positions Salary and Benefit Realignment	0.51
Special Revenue Programs Holding Accounts	0.86
General Property and Liability (1.89% to 1.20%)	(0.76)
Contracts and Agreements	0.24
Enrollment Marketing Support	0.27
New Facilities Operating Costs (Kane/CAADO/CSA)	0.30
Legal Expense	(0.37)
Election Cost	0.30
Utilities	0.17
Other	<u>(0.16)</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 12.39</u>
Total Ongoing Expenditure Budget	<u>\$ 178.58</u>
Net Ongoing Budget Shortfall	<u><u>\$ (5.82)</u></u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

*(In Millions)*

### **FY 2016-17 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 15.00
FY 2015-16 State Mandate Block Grant Reversal	(15.00)
FY 2016-17 State Mandate Block Grant	2.62
Total One-Time Revenue Budget	\$ 2.62

### **FY 2016-17 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ 15.00
FY 2015-16 Set-Aside Reversal	(15.00)
Retirement Incentive Funding Cost	(4.56)
La Sierra Loan Payoff	(1.36)
FY 2016-17 Set-Aside to Mitigate Future Operating Cost Increases	(15.41)
Total One-Time Expenditure Budget	\$ (21.33)
Net One-Time Budget (Decrease)	\$ (18.71)



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2016-2017 Final Budget

*(In Millions)*

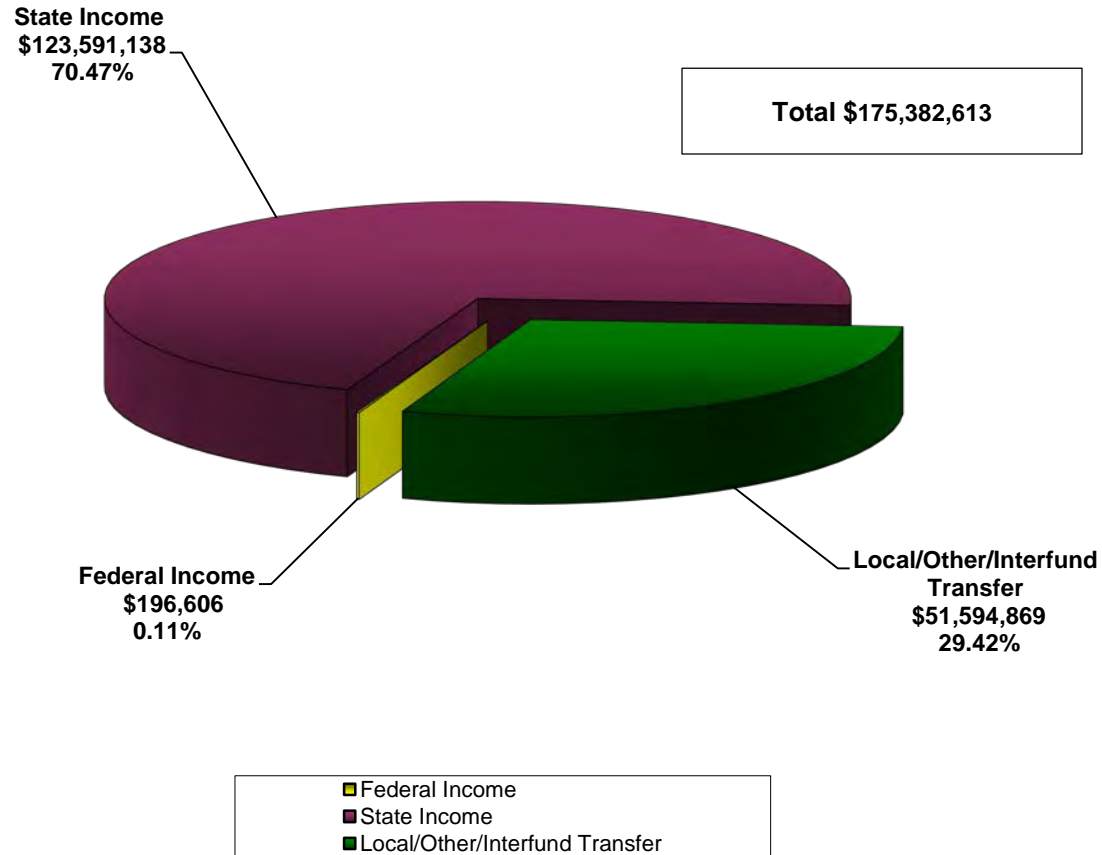
**Summary**

Net Ongoing Budget Shortfall	\$ (5.82)
Net One-Time Budget Shortfall	<u>(18.71)</u>
Total Revenue and Expenditure Difference	\$ (24.53)
Estimated Beginning Balance at July 1, 2016	<u>36.52</u>
Total Available Funds	\$ 11.99
Less, 5% Ending Balance Target	<u>(11.99)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

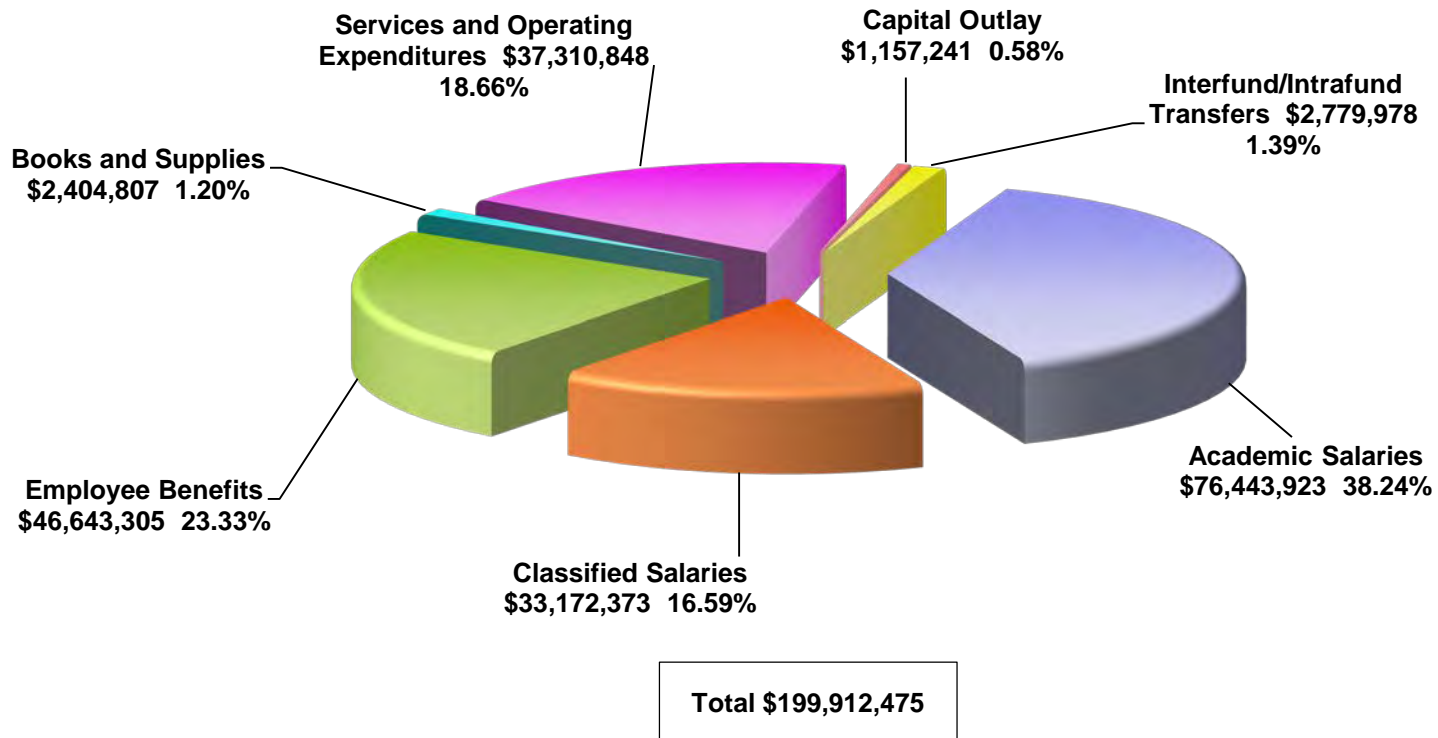
## FY 2016-2017 Final Budget

### Revenue 2016-2017



# RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2016-2017 Final Budget

## Expenditures 2016-2017



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

# LOOKING AHEAD

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## **CCC Budget Development for FY 2017-2018**

The California Community College FY 2017-18 budget request will be presented at the September 19-20, 2016 Board of Governor's meeting. The Board of Governor's met on July 18, 2016 and had preliminary discussions on the FY 2017-18 system request. It is anticipated that the following funding priorities will be requested:

- ▶ COLA (1.00%) - \$75 Million
- ▶ Access (2.00%) - \$125 Million
- ▶ General Operating Base Increase - \$200 Million
- ▶ Full-Time Faculty Hiring - \$100 Million
- ▶ Part-Time Faculty Hiring - \$25 Million
- ▶ Veterans Resource Centers - \$25 Million
- ▶ Technology - \$50 Million
- ▶ Campus Safety - \$50 Million
- ▶ Mental Health Services - \$25 Million
- ▶ Professional Development \$25 Million
- ▶ Online Education - \$20 Million
- ▶ Outreach - \$10 Million
- ▶ Course Management - \$10 Million
- ▶ Integrated Library Services - \$10 Million
- ▶ Deferred Maintenance and Instructional Support
- ▶ Innovation Grants
- ▶ Promise Grants

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2016-2017 Final Budget

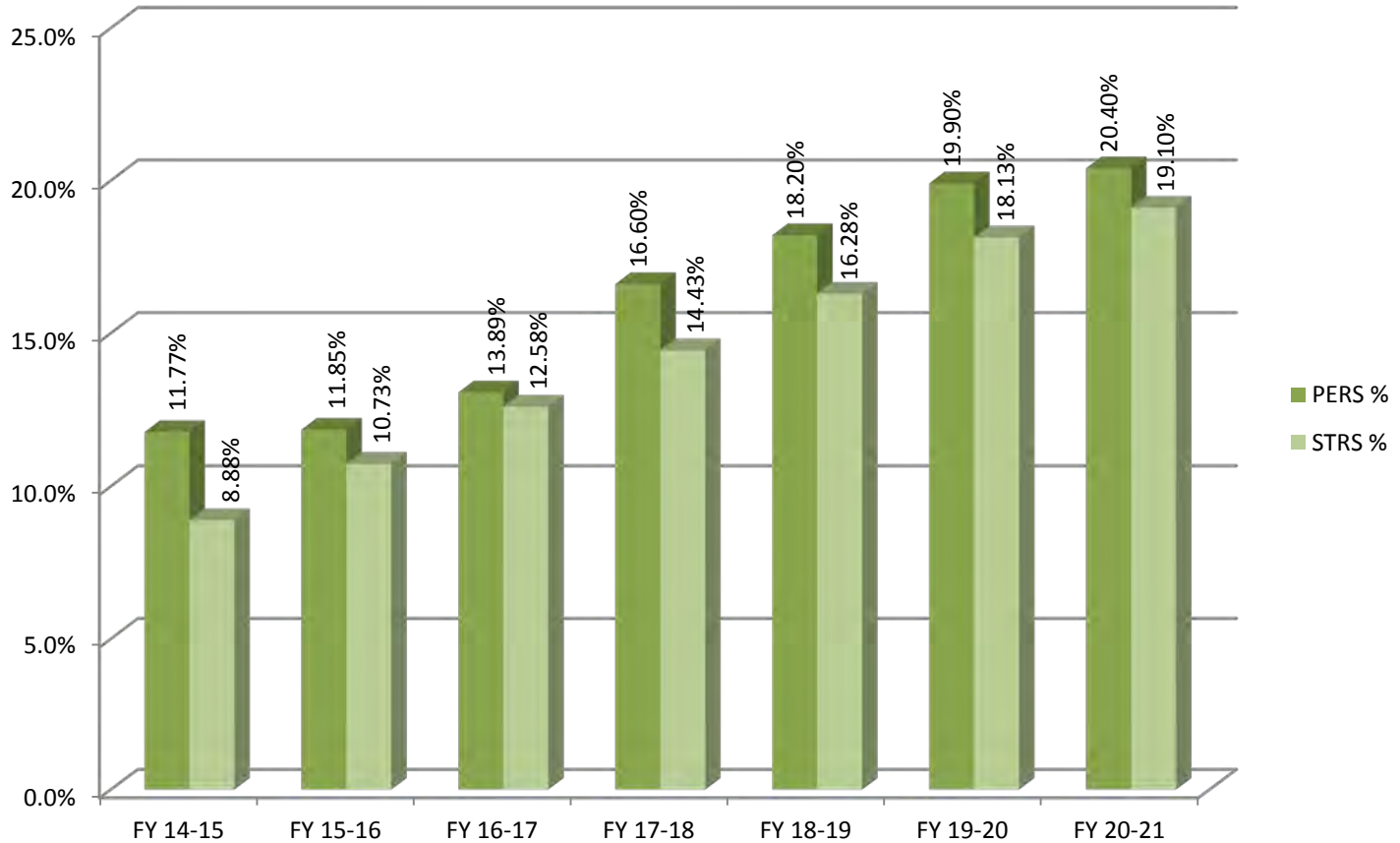
## Challenges and Opportunities

- ▶ Expiring Sales Tax and personal Income Tax Rates under Proposition 30
- ▶ Multi-year Rate Increases for STRS and PERS
- ▶ Double Digit Rate Increases to District Health Costs
  - Impact of Affordable Care Act
  - Rising 65+ Retiree Health Care Costs for PPO Plan
  - Increase in the number of employee's choosing PPO Plan
  - Retirement Incentive Retirees Obligation

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

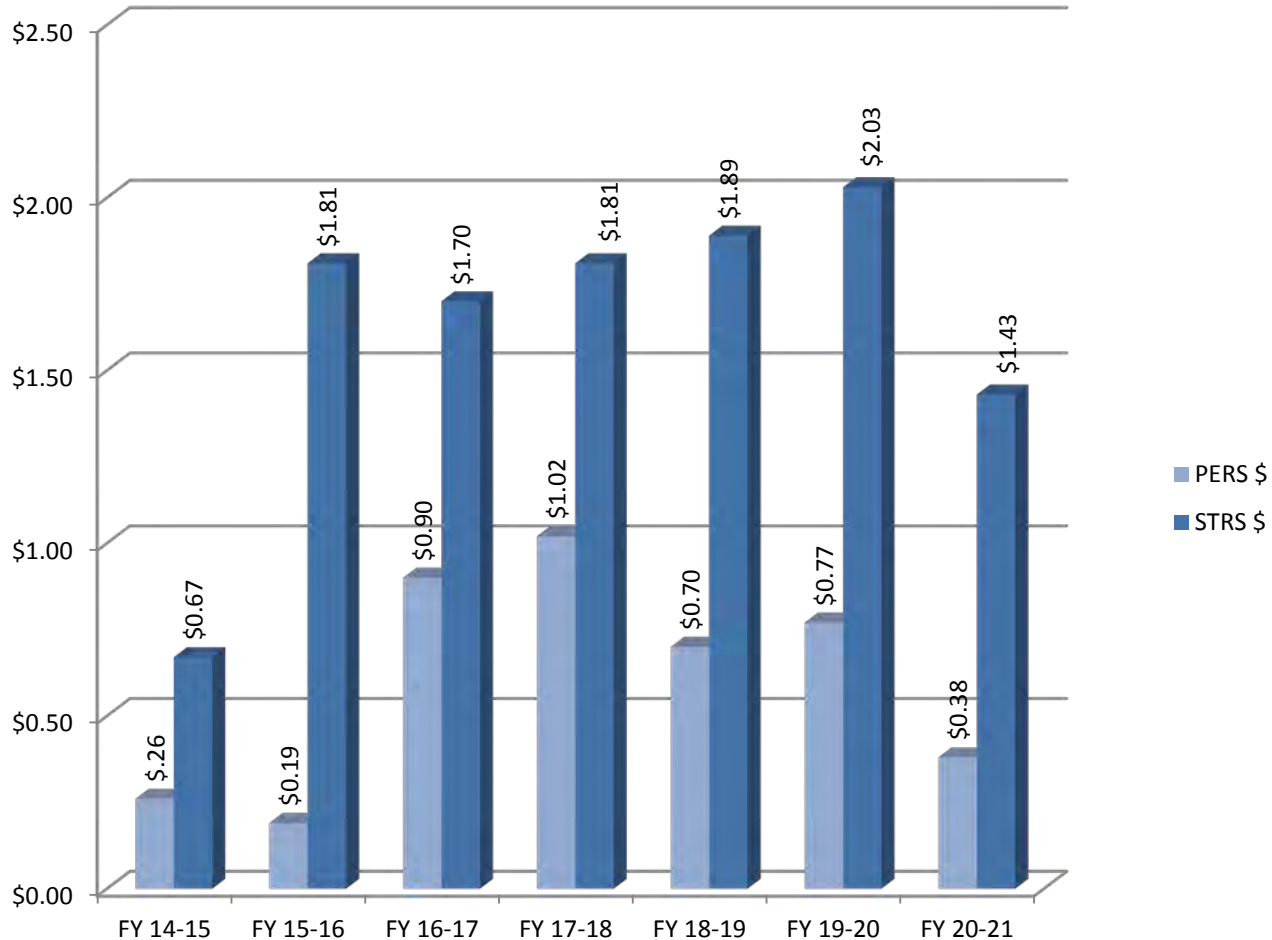
### PERS and STRS Projected % Rate Annual Increases



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

### PERS and STRS Projected \$ Annual Budget Increases





# **FY 2017-18 and FY 2018-19 BUDGET PROJECTIONS**

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

	<b>FY 2017-18</b>	<b>FY 2018-19</b>
Revenues	\$ 184.28	\$ 191.14
Expenditures	(189.28)	(204.26)
Net Budget Shortfall	\$ (5.00)	\$ (13.12)
Beginning Balance	27.52	22.52
Ending Balance	\$ 22.52	\$ 9.40
5% Ending Balance Requirement	(11.50)	(11.61)
Remaining Budget Excess (Shortfall)	<u>\$ 11.02</u>	<u>\$ (2.21)</u>

### **Assumptions:**

- Growth (2.92%)
- COLA (1.0%) Contract (2.00%)
- No One-Time Funds
- Base Increase (\$2.5 million)
- F/T Faculty Hiring (\$1.2 million)
- Employee Benefit Increases (Except PERS/STRS) – Similar to FY 2016-17
- Compensation Increases – Similar to FY 2016-17
- Enrollment Mgmt. Increase – Similar to FY 2016-17
- PERS/STRS – At scheduled rate increases

# HISTORICAL BUDGET INFORMATION

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
**FY 2016-2017 Final Budget**

**Contingency History**

<b>FY</b>	<b>Adopted Contingency Balance</b>	<b>% of Available Funds</b>	<b>Ending Fund Balance</b>	<b>% of Available Funds</b>
2015-16*	\$ 10,447,116	5.45%	\$ 36,517,185**	17.97%
2014-15	\$ 7,801,811	4.28%	\$ 14,667,967	8.69%
2013-14	\$ 6,358,532	4.23%	\$ 12,743,536	7.65%
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%

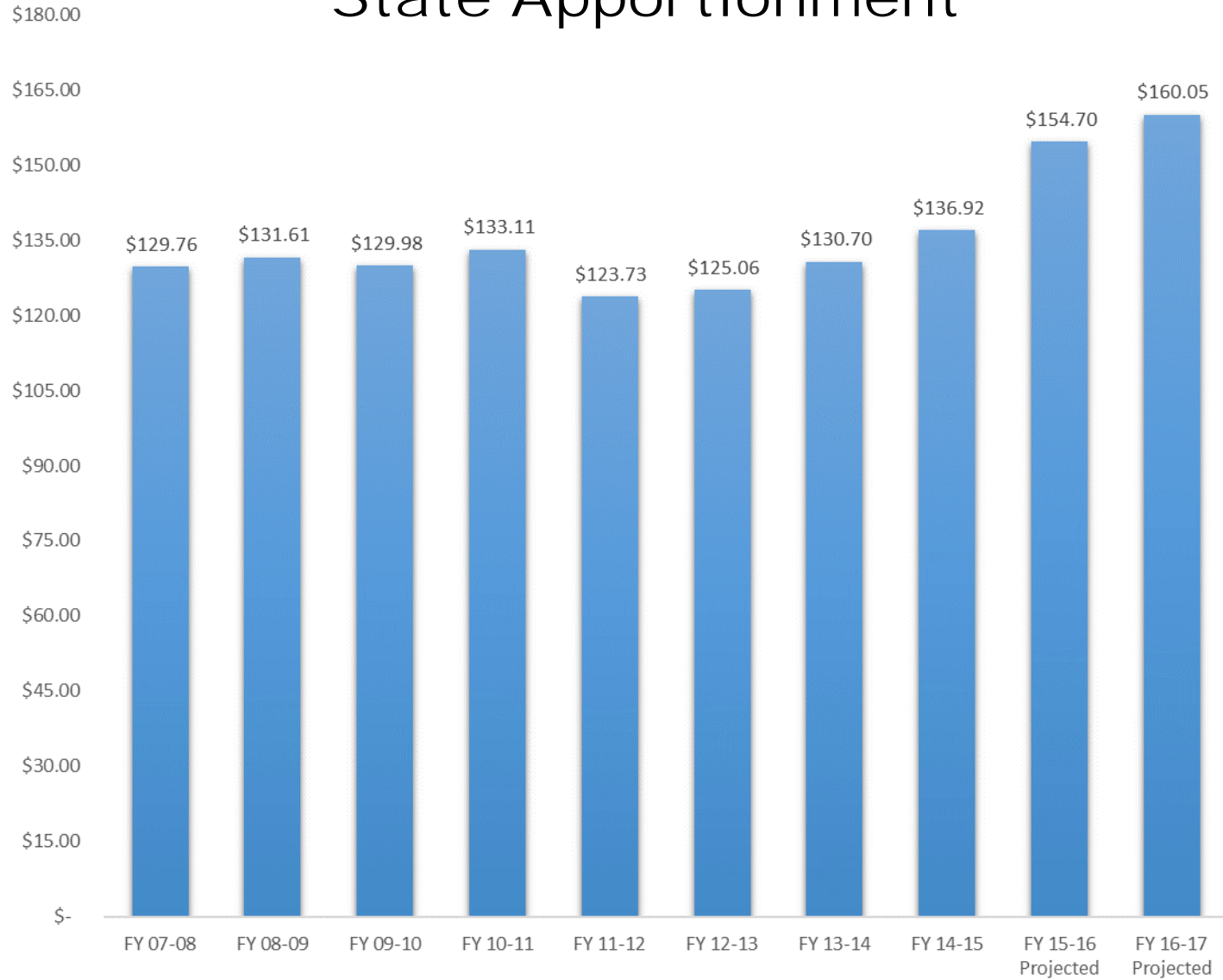
\*Estimate

\*\*Includes \$15 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against increasing costs such as PERS, STRS, health insurance, Bargaining Unit Contract increases, retirement incentive costs and revenue reductions. Without the one-time funds, the ending fund balance would be \$21,513,185 (10.51%).

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

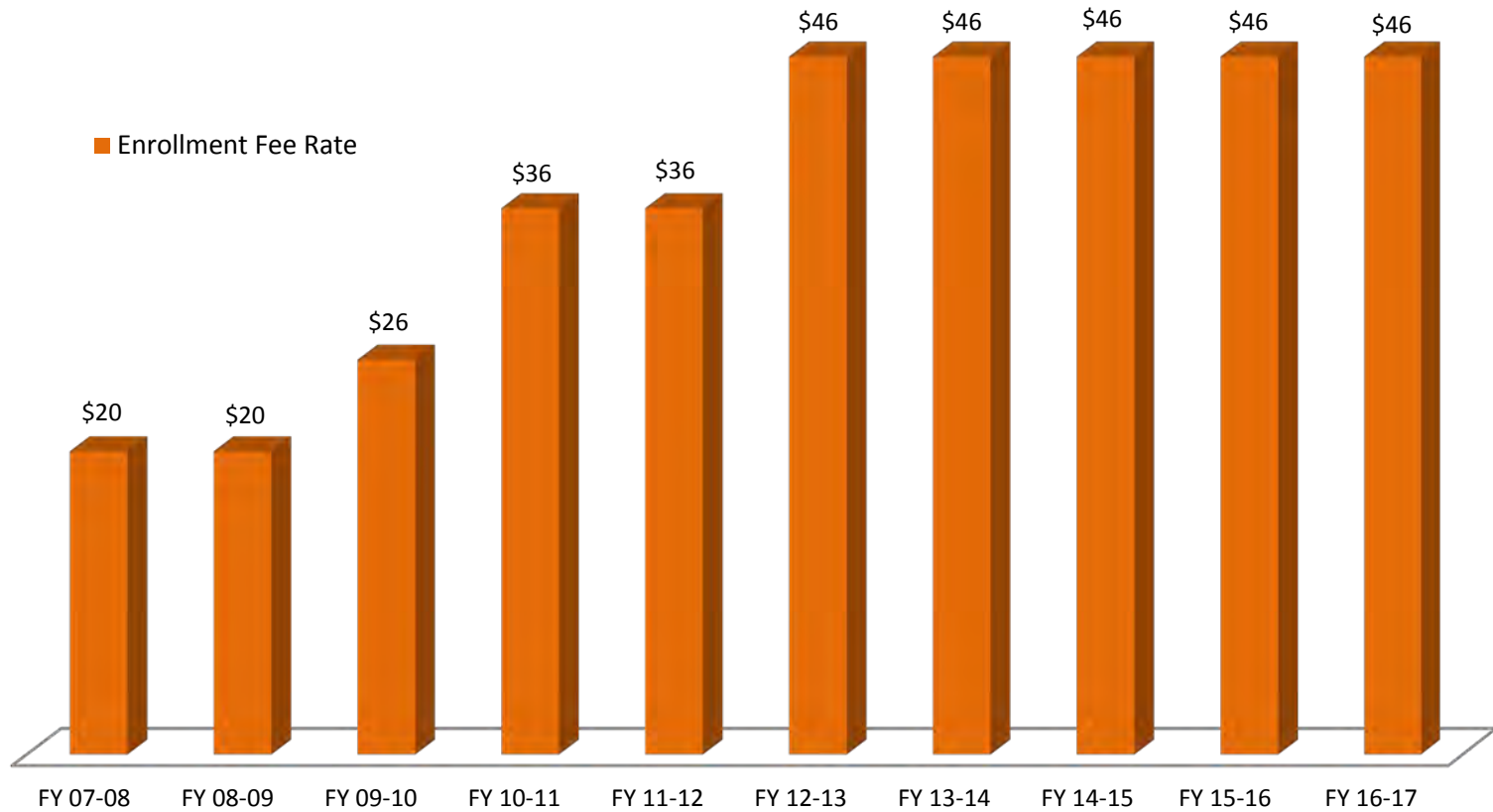
## FY 2016-2017 Final Budget

### State Apportionment



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FY 2016-2017 Final Budget

# Enrollment Fee Rate Per Unit



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

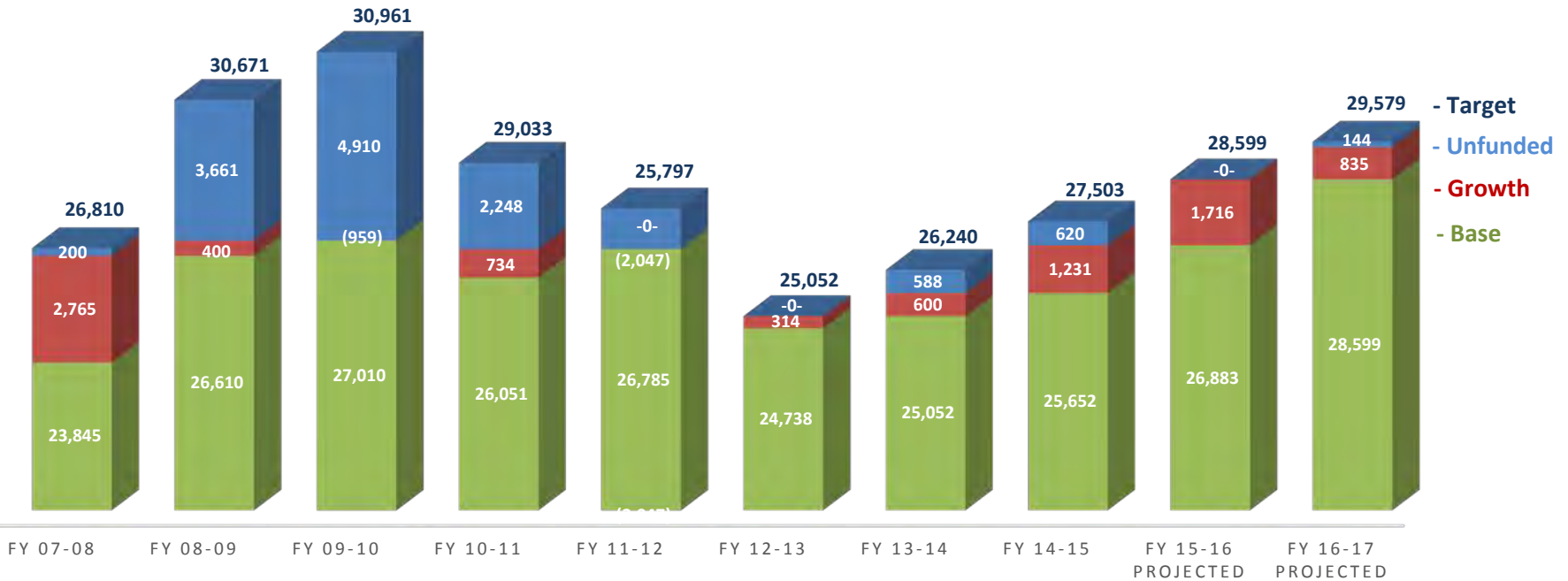
### CCC Base Funding Rate Per Credit FTES



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

### Credit FTES Composition

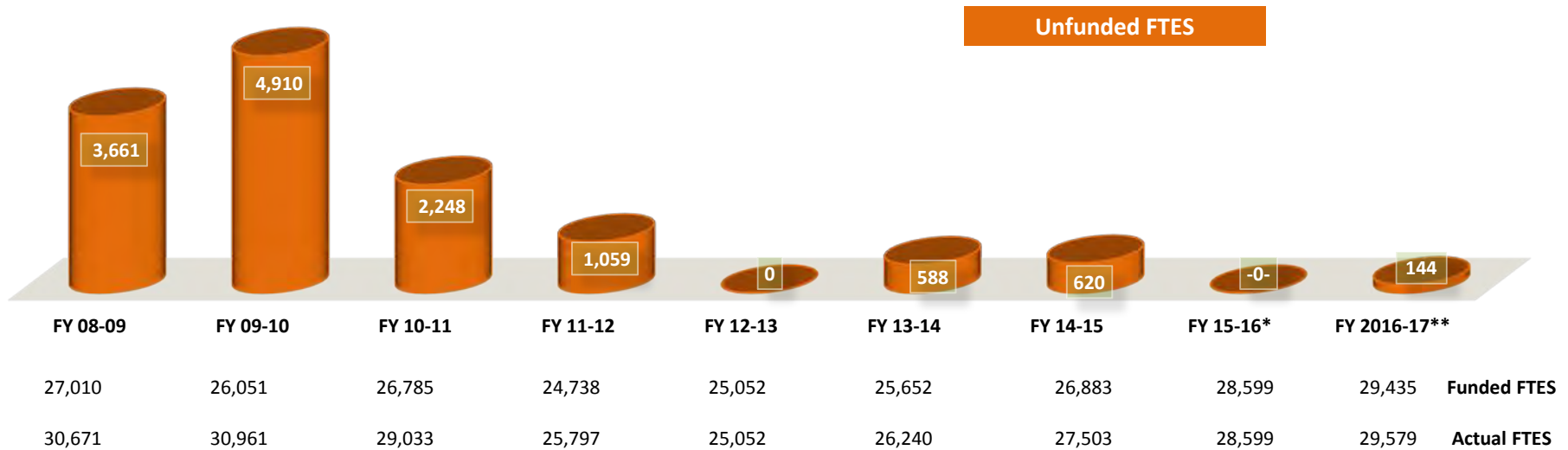




# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## FY 2016-2017 Final Budget

### Unfunded Credit FTES



\*As of P3

\*\*Based on the Advanced Apportionment

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2016-2017**

## **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 2016-2017 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, 2016 through June 30, 2017. 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 (RCCD) provides a variety of enriching educational opportunities to the citizens it serves. The District is academically, economically, physically and readily accessible to the broadest possible spectrum of its potential student body through optimum use of its resources. In recognition of diverse student needs, the District seeks to contribute to the intellectual, cultural, social and economic welfare of the communities it serves by enabling students to develop their potential as free, creative and skillful individuals.

## **DISTRICT'S MISSION STATEMENT**

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

## **DISTRICT VISION**

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

## COLLEGE MISSION STATEMENTS

### **MORENO VALLEY**

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

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

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

### **NORCO**

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

### **RIVERSIDE**

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering 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 2016-2017 STATE BUDGET**

**AND**

**IMPLICATIONS FOR THE**

**CALIFORNIA COMMUNITY COLLEGES**

**AND**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

## **Budget Update: 2016-17 Enacted Budget**

### *California State Budget, 2016-17*

The approved budget once again reflects the impact of Proposition 30 and economic expansion for the State of California, providing increased revenues for education.

The 2016 Budget Act begins to prepare the State for the next recession by increasing the “Rainy Day Fund” under Proposition 2 to \$6.7 billion and limits new ongoing spending obligations. The budget focuses new spending on one-time activities, such as repairing and replacing aged infrastructure, building affordable housing, and addressing the effects of climate change.

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 a decade. The 2016-17 budget continues to pay down debt and liabilities by another \$1.3 billion.

The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and sank to \$47.3 billion in 2011-12. Funding has reached \$71.9 billion in 2016-17, \$2.8 billion over the prior year. The Community Colleges share of Proposition 98 funding is roughly 11%. Past cuts to K-12 and Community Colleges that could not be funded during the “Great Recession”, were referred to as the “Proposition 98 Maintenance Factor”. The Proposition 98 Maintenance Factor reached a high of nearly \$11 billion in 2011-12. Repayments have been made each year as the economy improved and with the enactment of Proposition 30. For Community Colleges, repayments have taken the form of increased funding for growth, workload restoration, base allocation increases, deferred maintenance and instructional equipment allocations, and State Mandate Block Grant funding. These large infusions of funding will likely be substantially reduced after 2016-17 when the Proposition 98 Maintenance Factor is fully repaid.

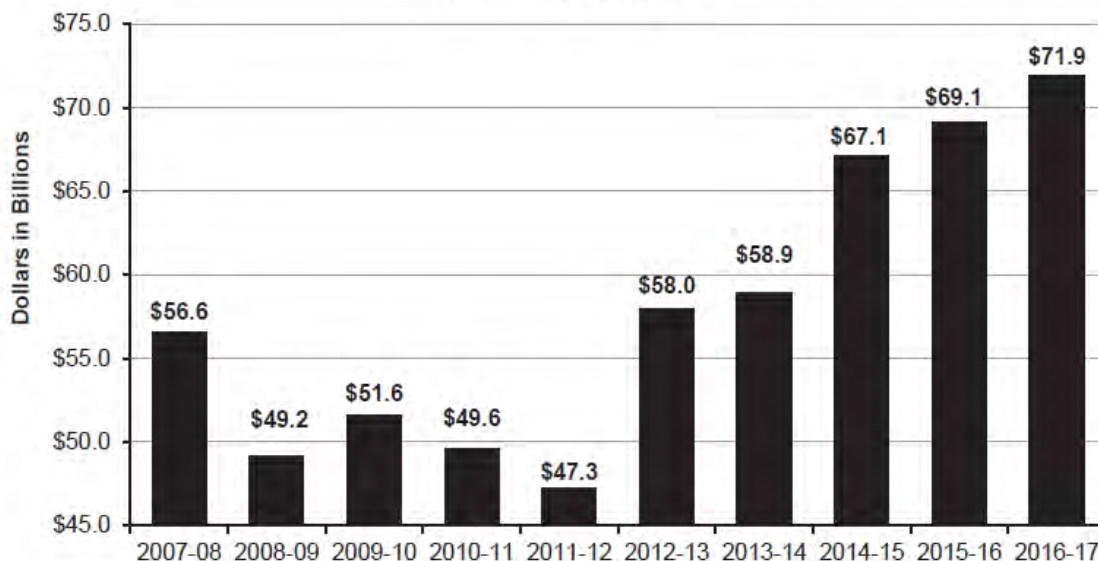
The pace of State economic and revenue recovery is sluggish and is still heavily dependent on one-time capital gain revenues. The State still needs to address other liabilities that were created over many decades. The State faces pressure to shore up the statewide water supply and delivering systems, provide for maintaining roads and highways, and build educational facilities. Eliminating existing liabilities will take many years and will constrain the State’s capacity to make other investments.

*California State Budget, 2016-17*

**Proposition 98 Funding**

K-14 education funding under Proposition 98 is expected to grow to \$71.9 billion in FY 2016-17 from \$69.1 billion in FY 2015-16, an increase 4.1 percent.

**Proposition 98 Funding  
 2007-08 to 2016-17**



**California Community Colleges**

The major components of the 2016-17 California Community College budget are:

- Access – \$114.7 million (2%). While 2% Access funding has been provided for the system, each district’s growth rate is determined based on the new growth formula. Some district’s rates will be higher than their allocated growth rate 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.
- COLA – \$-0-
- General Operating Base Increase – \$75.0 million
- State Mandate Block Grant – \$105.5 million
- Part-Time Faculty Office Hours – \$3.7 million
- Deferred Maintenance/Instructional Equipment/Water Conservation – \$184.6 million
- Proposition 39 - Energy Efficiency Programs - \$49.2 million
- Strong Workforce Program – \$200.0 million
- CTE Pathways Program – \$48.0 million
- Basic Skills – \$30.0 million
- AB86 Adult Education – \$5.0 million
- Apprenticeship Program – \$1.8 million
- CalWorks – \$8.7 million
- Puente Program – \$2.4 million
- Academic Senate – \$.3 million



*California State Budget, 2016-17*

- Telecommunications and Technology Infrastructure Program – \$15.0 million
- Early Childhood Education Apprenticeship Pilot Program - \$1.4 million
- CalGrant B and CalGrant C – \$2.2 million
- On-line Course Exchange – \$20.0 million
- Zero-Textbook Cost Degree Program – \$5.0 million
- Innovation Awards – \$25.0 million
- California Promise Programs – \$15.0 million
- “I Can Afford College” Campaign – \$2.5 million
- Equal Employment Opportunity Programs – \$2.0 million
- Institutional Effectiveness Partnership Initiative – \$10.0 million

The community college system has seen increased revenues in each of the past three years as a direct result of Proposition 30 and an improving economy. However, one-time capital gains are still a significant component of total State revenues. Also, Proposition 30 is temporary... the sales tax increase expires at the end of calendar year 2016 and the income tax increase will terminate at the end of calendar year 2018. Proposition 55 – “California Tax Extension to Fund Education and Healthcare” has qualified for the November 2016 election. Proposition 55 extends by 12 years the temporary personal income tax increases provided for in Proposition 30 on the wealthiest 2% of Californians. We must closely monitor the impact of these pending events so that we can appropriately plan for the future.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BUDGET PLAN  
FOR  
FY 2016-2017**

The District prepared 2016 budget projections following release of the Governor's initial budget proposal on January 7, 2016 by taking into consideration both increased revenues and increased costs. This information was presented to the Board of Trustees on April 5, 2016.

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 2016-2017 Tentative Budget, pending passage of the State budget, year-end closing results, final enrollment numbers, and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

## BUDGET OVERVIEW

### ENROLLMENTS

District enrollment information between 2003-04 and 2016-17 is presented in Exhibit A and Exhibit B.

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

For fiscal 2015-16, the District fell short of achieving its FTES target by 441 FTES. The District Enrollment Management Committee (DEMC) engaged in extensive discussions about the potential reasons for the shortfall, ultimately deciding that increased enrollment marketing efforts should be employed for the 2016-17 academic year. In addition, the DEMC agreed to “rollback” 441 FTES from the Summer 2016 session to FY 2015-16, which is permissible under FTES attendance accounting regulations.

For fiscal 2017, the District anticipates receiving an additional 835 funded credit FTES, representing an increase over the prior year of 2.92%. The District’s enrollment target is 29,579 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:

<b>FY 2016-2017</b>		
	<b>Credit FTES</b>	<b>Credit</b>
<b><u>College</u></b>	<b><u>Target</u></b>	<b><u>FTES %</u></b>
RCC	15,913.45	53.80
NC	6,832.72	23.10
MVC	6,832.72	23.10
Total	<u>29,578.89</u>	<u>100.00</u>

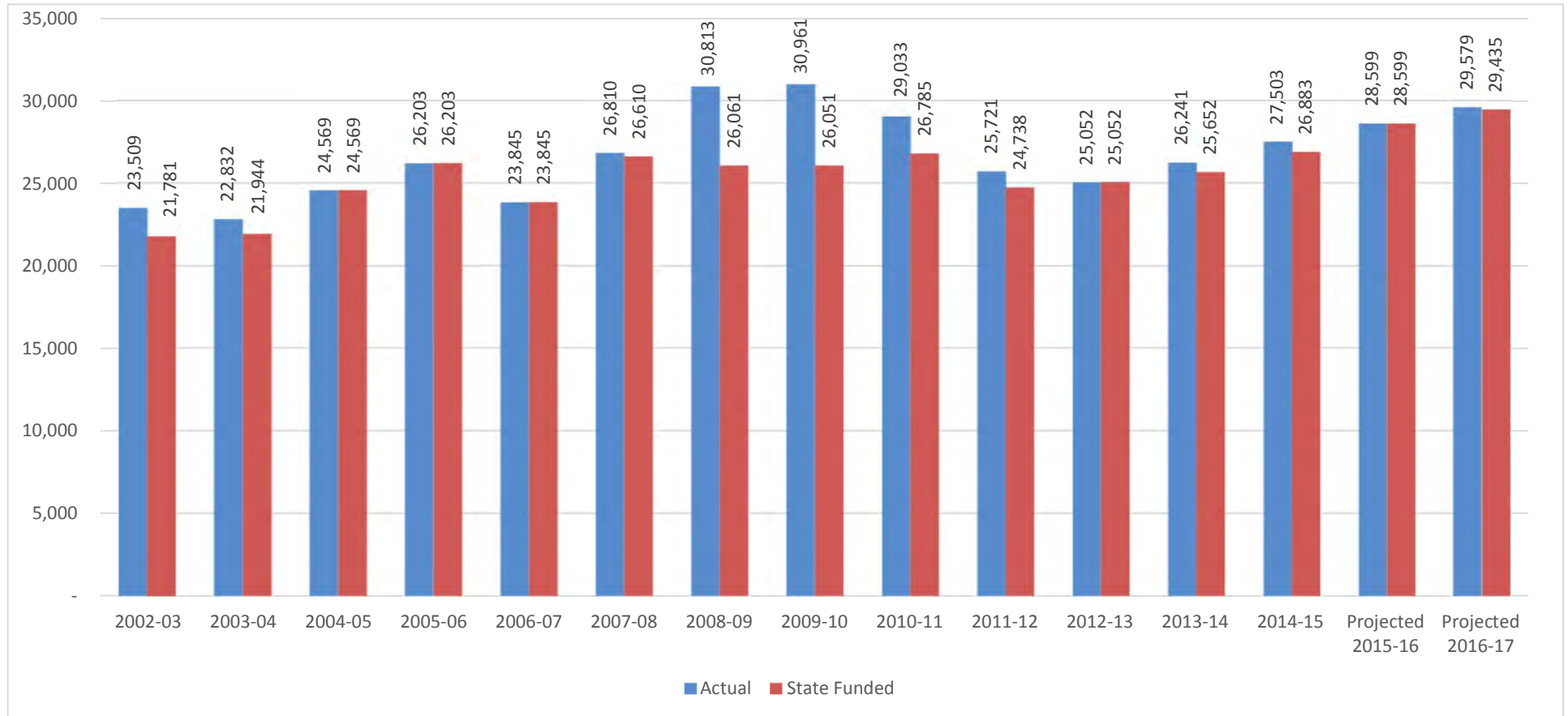
## **BUDGET OVERVIEW**

*(continued)*

Enrollments will need to be closely monitored in FY 2016-17 to ensure that FTES targets are realized. It is equally important 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 2.92% provided to the District in the Advance Apportionment. Recent data suggests that our own enrollment may be softening so we will need to be vigilant.

## Exhibit A Riverside Community College District

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



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

	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Projected 2015-16*</u>	<u>Projected 2016-17**</u>
<b><u>Total FTES</u></b>	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94	29,339.16	30,376.96
Resident	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03	28,682.44	29,664.11
Nonresident	460.72	469.73	512.54	592.07	606.91	656.72	712.85
<b><u>Resident FTES</u></b>							
Credit	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89
Noncredit	115.83	137.20	66.33	159.63	156.86	82.80	85.22
<b><u>Nonresident FTES</u></b>							
Credit	457.76	466.75	510.61	588.03	603.65	655.33	711.43
Noncredit	2.96	2.98	1.93	4.04	3.26	1.39	1.42
<b><u>Basic Skills</u></b>	2,146.02	2,325.22	2,203.46	2,558.56	2,712.55	2,766.65	2,821.83
<b><u>State-Funded FTES</u></b>							
Resident Credit	26,785.38	24,737.57	25,052.19	25,652.36	26,882.83	28,599.64	29,434.75
Resident Noncredit	115.83	106.97	66.33	159.63	156.86	82.80	85.22
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	2,247.68	982.95	0.00	588.28	620.34	0.00	144.14
Resident Noncredit	0.00	30.23	0.00	0.00	0.00	0.00	0.00

\* Total Projected FTES numbers for FY 2015-2016 are based on reported amounts at P3. The final 2015-2016 Apportionment Attendance Report revisions, if any, are due to the State Chancellor's Office at the end of October 2016.

\*\* Total Projected FTES for FY 2016-2017 are based on the State's adopted budget.

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

	<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>Actual</u></b> <b><u>2008-09</u></b>	<b><u>Actual</u></b> <b><u>2009-10</u></b>
<b><u>Total FTES</u></b>	23,421.97	25,088.61	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17
Resident	23,001.01	24,666.13	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04
Nonresident	420.96	422.48	465.28	436.49	517.62	600.86	511.13
<b><u>Resident FTES</u></b>							
Credit	22,831.62	24,569.01	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73
Noncredit	169.39	97.12	120.63	122.83	201.79	298.09	224.31
<b><u>Nonresident FTES</u></b>							
Credit	418.61	418.96	460.83	436.49	517.62	600.86	510.66
Noncredit	2.35	3.52	4.45	-	-	-	0.47
<b><u>Basic Skills</u></b>	1,639.50	1,915.66	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11
<b><u>State-Funded FTES</u></b>							
Resident Credit	21,944.38	24,569.01	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08
Resident Noncredit	159.62	97.12	120.63	122.83	196.47	206.49	194.30
Basic Skills	386.45	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	887.24	-	-	-	199.76	3,803.80	4,909.65
Resident Noncredit	9.77	-	-	-	5.32	91.60	30.01

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

### REVENUES

Resource 1000 revenues (Exhibit C) are projected at \$175.38 million for fiscal 2017. Key components include:

#### **1. State Funding**

- a. COLA – \$-0- (0%)
- b. Access – \$4.19 million (2.00% for the State system, 2.92% for the District at the Advance Apportionment date)
- c. Part-Time Faculty Compensation – The District will receive \$.58 million...\$.02 million increase over fiscal 2016.
- d. Lottery Revenue – \$4.20 million, which is \$.30 million above the prior year level.
- e. State Mandate Block Grant – The District will receive \$.79 million in ongoing mandate funds and \$2.62 million in one-time mandate funds. The one-time mandate funds are a result of repayment of the Proposition 98 Maintenance Factor described previously. The District intends to retain the majority of one-time mandate funds for future years as a hedge against increasing costs and revenue reductions.
- f. General Operating Base Increase – The general operating base increase of \$1.98 million represents ongoing funding provided by the state to assist in addressing increasing costs and mitigating lost purchasing power suffered during the “Great Recession” period. The State Chancellor’s office has encouraged use of these funds to meet rising PERS, STRS, and healthcare costs.

**2. Nonresident Tuition** – \$2.85 million, which is \$.30 million above the prior year level.

**3. Enrollment Fee Revenue** – Projected at \$8.43 million. Although enrollment has increased, the impact of more students qualifying for Board of Governor’s Fee Waivers is having a dampening effect on enrollment fee revenue growth.

**4. Indirect Cost Recovery Revenue** – Projected at \$.36 million.

### EXPENDITURES

Within the funds available for the 2016-17 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 2016-17 Resource 1000 budget reflects the following major items (Exhibit D):



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

### 1. *Compensation*

- a. Full-time Salary – \$1.72 million has been provided for a 2.00% contractual salary increase.
- b. Associate Faculty Salary – \$.73 million has been provided for a 2.5% salary increase.
- c. Step and Column/Growth/Placement and Other Personnel Adjustments – A \$1.37 million increase.
- d. Health and Life Insurance Benefits – An increase of \$2.91 million, representing an overall increase of 14.01% over the prior year. Approximately \$.84 million of this increase is attributable to retired employees under age 65.
- e. CalSTRS – An increase to the STRS employee contribution rate from 10.73% to 12.58% results in an increase of \$1.33 million for fiscal 2017. Annual rate increases from FY 2017-18 through FY 2020-21 will see rates go from 14.43% to 19.10% resulting in an average annual increase approximately \$1.79 million per year.
- f. CalPERS – An increase to the PERS employer contribution rate from 11.847% to 13.887% will result in an increase of \$.64 million for fiscal 2017. Annual rate increases from FY 2017-18 through FY 2020-21 will see rates go from 16.60% to 20.40%, resulting in an average annual increase of \$.72 million per year.
- g. Employee Benefits - The District has annually underspent the combined employee benefits budget by approximately 3.00% on average due to vacancies and under-participation in STRS by associate faculty. Therefore, the dollar equivalent of 3.00%, \$.54 million, has been reduced from the budget.

2. The increase of \$.73 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the District Budget Advisory Council (DBAC). The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.50%. The methodology continues to be reviewed by DBAC for accuracy in projecting budget allocations.

3. A \$.17 million increase has been included for utilities and \$.24 million has been provided for increases to contracts and agreements.

4. Three faculty will take sabbatical leaves during fiscal 2017. The cost to backfill their positions while on leave has been included at \$.15 million.

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

- 5.** To assist the colleges in promoting their capacity to serve the higher education needs of the community, \$.27 million has been set-aside for enrollment marketing purposes.
- 6.** Estimated indirect cost reimbursement funds in support of districtwide grant activities in the total amount of \$.36 million have been included for use by each entity during fiscal 2017.
- 7.** During fiscal 2016, the District began accumulating funds to address the future cost of retiree health benefits. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). A reduction of \$.11 million from the prior year budget amount has been included to achieve the minimum annual contribution of \$.25 million.
- 8.** Kennan and Associates performs an annual benefit analysis on the RCCD PPO health plan. The results of the analysis indicate an improvement in health claims over the prior year. The RCCD PPO Plan ended fiscal 2015 with an accumulated deficit of \$1.08 million. To provide for increased costs and to remedy the accumulated deficit, the rate per employee/retiree participant was increased by 43.28% to \$35,182 per employee participant per year in FY 2015-16. A similar rate increase was passed along to our age 65+ retirees who participate in this plan. The rate increase, along with an improvement in the cost of health claims in Fiscal 2016 completely eliminated the accumulated deficit and resulted in ending fund balance of \$.59 million. The District added 20 new faculty positions and will be refilling 70+ positions resulting from the Retirement Incentive Plan. It is unknown what health plan new employees will select when they are hired. No changes will be made to the rate for fiscal 2017. The rate increase for the Kaiser plan is 13.1% and for the Health Net plan it is 9.0%.
- 9.** 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 employment liability payouts, indicate an improvement over the prior year. As a result the rate for FY 2016-17 has been set at 1.20%, a decrease from the FY 2015-16 rate of 1.89%. The impact of the decrease to Resource 1000 is a reduction of \$.76 million.
- 10.** The District engaged an external actuary to perform an actuarial valuation of workers’ compensation liabilities. Due to the continued success of a number of risk management initiatives, the results of the actuarial valuation once again indicates an improvement in our liability exposure. As a result, the workers’ compensation rate will be lowered from 1.00% to .50% for fiscal year 2016-17, resulting in savings to the general fund of \$.55 million.

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

**11.** An analysis of police personnel activities was performed to determine if the allocation salaries and benefits between Resource 1000 – General Operating Fund and Resource 1050 – Parking Fund was reflective of the activities being performed. The results of the analysis determined that a realignment between the two Resources should occur. The impact to Resource 1000 for fiscal 2017 is an increase of \$.51 million.

**12.** The District self-insures for general liability and property insurance by assessing a rate against each dollar of payroll. Legal fees incurred to defend against claims and lawsuits has historically been charged to the general operating fund. Going forward, legal costs related to general liability and property claims will be charged to Resource 6120 – Self-Insured General Liability and Property. The impact to the general fund for this change is a reduction of \$.37 million.

**13.** An increase to operating costs associated with the new Charles A. Kane Student Services building on the Riverside City College campus has been included at \$.25 million. An additional \$.05 million has been included for operating costs associated with operating the Centennial Plaza.

**14.** The fiscal impact associated with settlement of the CSEA Bargaining Unit contract, exclusive of the 2.0% salary increase, has been included at \$.35 million for such items as shift differential, professional growth, and a classification study/salary survey.

**15. Positions**

a. New

- i. Faculty – 20 new faculty positions have been included at \$2.80 million and were allocated to the colleges as follows: Riverside City College – 10; Moreno Valley College – 5; Norco College – 5.
- ii. Non-Faculty Position Allocation – A total of \$.60 million has been included for the colleges and district office to address prioritized position needs. The total will be allocated at \$.15 million to each entity. In addition, the following position actions have been included:
  - Share Point Developer
  - IT Help Desk Support Technician
  - Senior Police Officers (1 – Moreno Valley College, 1 – Norco College)
  - Application Support Technician – Riverside City College
  - Sports Information Director – Riverside City College
  - Custodians (3 – Centennial Plaza, 1 – Kane Building)

## UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

*(continued)*

- Maintenance Mechanics (1 - Centennial Plaza, 1 – Kane Building)
  - Groundsperson (Split between Centennial Plaza and Kane Building)
  - b. Conversion – Short-Term Hourly to Permanent
    - 14 Police Community Service Associates
  - c. Eliminated
    - Associate Vice Chancellor, Economic Development
    - Associate Vice Chancellor, Educational Services
  - d. Reallocation of Existing Base Expenditure Budget
    - Laboratory Technician I (Moreno Valley)
    - Instructional Media Broadcast Technician (Moreno Valley)
    - Web Applications Technician (Moreno Valley)
    - Math Faculty (Moreno Valley)
    - Music Industry Studies Faculty (Norco)
    - Learning Center Assistant (Norco)
    - Biology Faculty (2 – Riverside)
    - Outreach Specialist (Riverside)
    - Assistant Director Student Financial Services (Riverside)
    - Vice President, Planning and Development (Riverside)
    - Administrative Assistant I (1 – Riverside, 1 – District)
    - District Compliance Officer (District)
    - Human Resources Principal Analyst (District)
- 16.** A Retirement Incentive Plan was offered to the employees of the District who were at least 55 years of age and had worked for the District for a minimum of 10 years. The District offered incentives through Public Agency Retirement Services (PARS), CalSTRS and CalPERS. A total of 76 employees elected to participate in the offer with 52 selecting the PARS plan, 15 the CalPERS plan, and 9 the CalSTRS plan. Of the 76 employees, 31 were faculty, 35 were staff, and 10 were administrators. The total cost to fund the incentive for all three plans was \$5.40 million. A total of \$4.56 million has been added to the existing budget of \$.84 million that was associated with the previous retirement incentive. One-time funds will be used for the retirement incentive cost. Savings associated with the retirement incentive positions will be determined over time as the positions are re-filled. Finally, the District is obligated to continue paying the health benefits associated with retirees until they reach age 65. Ongoing base budget of \$.84 million from the previous retirement incentive will be eliminated in FY 2017-18.

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

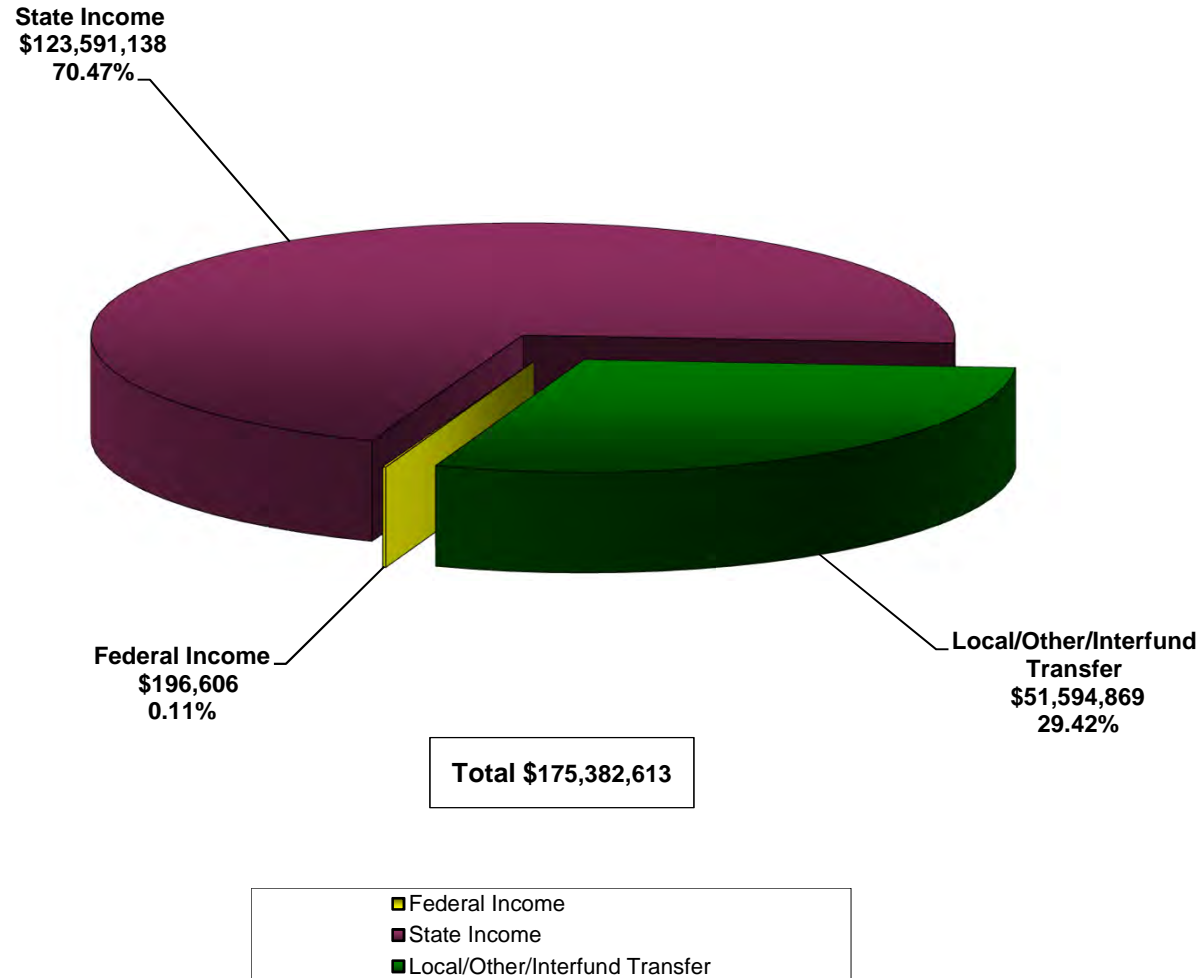
17. The general fund borrowed a total of \$7.01 million from Resource 4130 – La Sierra Capital over several years and had embarked on an annual repayment plan that began in FY 2011-12. On June 30, 2016, the unpaid balance was \$2.63 million, including accumulated interest. A total of \$1.36 million has been included and when added to the existing \$1.27 million budget for this item, will fully repay the outstanding amount. One-time funds will be used for this purpose and will eliminate \$1.27 million of ongoing base budget for FY 2017-18.

**ENDING FUND BALANCE**

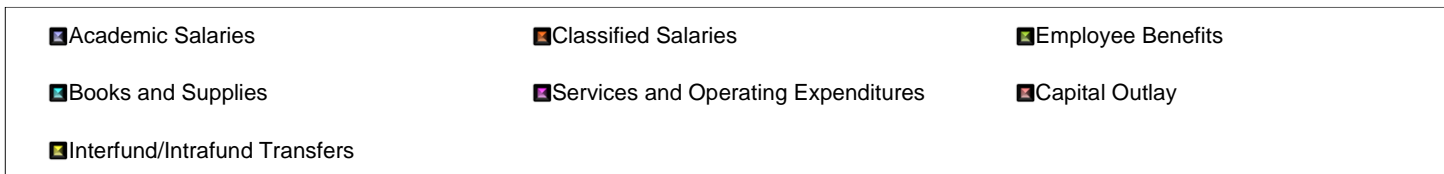
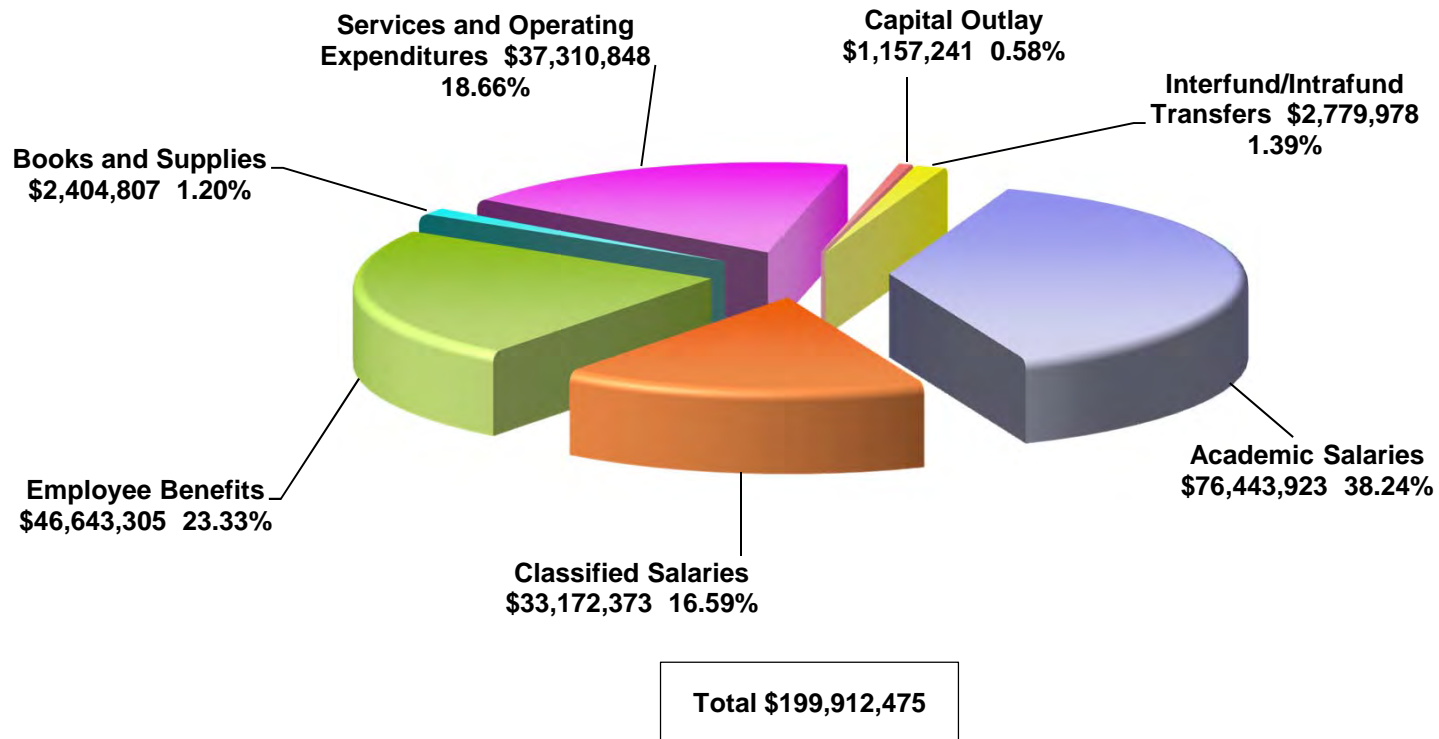
The District has an unaudited beginning balance in Resource 1000 of \$36.52 million at July 1, 2016 and anticipates an ending contingency balance of \$11.99 million at June 30, 2017, which equals the Board’s policy objective of a budgeted ending balance equal to at least 5.0% of “total available funds”.

The District will set-aside one-time funds totaling \$15.41 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS, and while the District engages in internal discussions to plan for the elimination of the ongoing budget shortfall.

**Exhibit C**  
**Riverside Community College District**  
**2016-2017 Proposed Budget**  
**Resource 1000 Revenue**



**Exhibit D**  
Riverside Community College District  
**2016-2017 Proposed Budget**  
**Resource 1000 Expenditures**



## BUDGET ALLOCATION MODEL

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

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

- Separate rates per FTES are calculated using an eight (8) year average; transitioning to a ten (10) year rolling average over time using historical, total actual expenditures and FTES for each college.
  - The rolling average will smooth out year-to-year anomalies, program level efficiencies and inefficiencies, high cost and low cost programs, staff seniority, changes in administration, etc., etc.
  - Application of the calculated ratios will result in an immaterial remainder that will be allocated on an FTES percentage basis in order to balance the model.
  - Total actual expenditures takes into consideration ALL costs (support, administration, instruction, facilities) to produce the FTES.
  - The starting point for historical expenditures is FY 2008-09...the starting point for three college status.

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

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

### 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.



## **BUDGET ALLOCATION MODEL**

*(continued)*

5. The BAM is simple, readily communicable and understood, and as easy to administer as possible.
6. The BAM is defined in measurable terms to maintain objectivity and predictability and so that the outcome is independently verifiable.
7. The BAM is driven by verifiable data.

### BAM Components

1. RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
2. The minimum 5% required level of District reserves and funding for the district office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
3. In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.
4. Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue.
5. Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
6. A minimum of 1% of total available funds will be allocated for contingency at the entity level.
7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
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 E**  
Riverside Community College District  
**Budget Allocation Model - Final Budget**  
**FY 2016-2017**

	<u>Total</u>					
<b>Contingency Budget from FY 2015-2016</b>	<b>\$ 10,447,116</b>					
<b>Apportionment</b>						
Basic Allocation	\$ 11,404,097					
Cr FTES (MVC - 6,606.52; NC - 6,606.52; RCC - 15,386.60 (28,599.64))	143,044,800					
COLA at 0.00%	-					
Full-Time Faculty Hiring	-					
Base Increase + FT Faculty and FON Base Adjustments	1,973,534					
Growth at 2.92% (MVC - 226.20; NC - 226.20; RCC - 526.85 (686.39))	4,179,099					
Total Gross Apportionment	\$ 160,601,530					
Plus, RDA PY Apportionment Deferral Reversal	1,126,438					
Less, Property Taxes	(38,734,367)					
Less, Enrollment Fees	(8,428,741)					
Less, Estimated Deficit Factor (.0050)	(804,290)					
Total Net Apportionment	<b>\$ 113,760,570</b>					
<b>Total Beginning Balance and Apportionment</b>	<b>\$ 124,207,686</b>					
Less, Contingency Reserve (Board Policy at 5.00% or more)	(11,987,323)					
Less, DO Allocation	(2,306,700)					
Less, DSS Allocation	(18,268,001)					
Less, Outgoing Transfer for CSJCL (Resource 1120)	(168,706)					
Less, Outgoing Transfer for DSPS Match, FWS Support and Veterans Educ	(1,032,605)					
<b>Total Funds for Per Credit FTES Calculation</b>	<b>\$ 90,444,351</b>					
<b>Target Credit FTES Target</b>	29,578.89					
<b>Total Funding Rate Per Target Credit FTES</b>	<b>\$ 3,057.7331</b>					
		<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 3,057.7331	\$ 3,135.5642	\$ 2,586.2446	\$ 3,225.4443		
Target Credit FTES Target	29,578.89	6,832.72	6,832.72	15,913.45		
<b>Total Funds for Per Credit FTES Calculation</b>	\$ 90,444,351	\$ 21,429,385	\$ 17,675,170	\$ 51,339,796		
FY 2015-16 Excess (Shortfall) of Budgeted Revenues	7,255,349	1,306,561	1,928,568	4,020,220	457,779	-
FY 2015-16 Excess (Shortfall) of Budgeted Expenditures	477,568	107,395	815,664	(445,491)	-	17,879,372
Non-Credit FTES	256,438	21,545	-	234,893	-	-
Federal Revenues	196,606	59,867	50,016	86,723	-	-
Other State Revenues	6,955,508	1,495,429	1,977,218	3,482,861	2,618,622	-
Local Revenues	51,459,593	11,197,997	11,512,922	28,748,674	135,277	-
Incoming Transfer from Bookstore (Resource 1110)	1,051,333	135,035	590,796	325,502	-	-
<b>Total Available Funds</b>	<b>\$ 158,096,746</b>	<b>\$ 35,753,214</b>	<b>\$ 34,550,354</b>	<b>\$ 87,793,178</b>	<b>\$ 3,211,678</b>	<b>\$ 17,879,372</b>
<b>Base Expenditures for FY 2016-2017</b>						
FY 2016-2017	(158,096,746)	(36,479,228)	(34,485,536)	(87,131,982)	(21,479,679)	(20,186,072)
<b>Budget (Shortfall) or Excess</b>	<b>\$ -</b>	<b>\$ (726,014)</b>	<b>\$ 64,818</b>	<b>\$ 661,196</b>	<b>\$ (18,268,001)</b>	<b>\$ (2,306,700)</b>

**Exhibit E**  
Riverside Community College District  
**Budget Allocation Model - Final Budget (continued)**  
**FY 2016-2017**

Base Expenditures for FY 2016-2017	Total				DSS	DO	Total DO/DSS
	Colleges	Moreno Valley	Norco	Riverside			
FY 2015-2016 Base Expenditure Budget	\$ 142,181,554	\$ 33,744,773	\$ 30,456,424	\$ 77,980,357	\$ 19,188,797	\$ 19,316,546	\$ 38,505,343
Step/Column and Personnel Adjustments	1,141,695	199,204	366,938	575,553	166,129	66,685	232,814
Full-Time Salary Increases (2.00%)	1,486,886	335,738	331,140	820,008	201,592	28,762	230,354
Part-Time Faculty Salary Increases (2.50% plus Enrollment Growth)	1,442,863	(75,189)	1,032,861	485,191	6,401	(7,266)	(865)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL, OPEB)	1,133,417	274,491	243,934	614,992	129,287	46,034	175,321
Fixed Charges Budget Reduction Holding Account	-	-	-	-	-	(540,000)	(540,000)
Health/Dental/Life Insurance	1,633,199	298,870	284,313	1,050,016	482,088	13,971	496,059
New Faculty Positions (20)	2,800,185	704,435	698,585	1,397,165	-	-	-
New Classified Positions	331,061	28,242	28,242	274,577	250,276	-	250,276
Classified/Management Position Allocation	450,000	150,000	150,000	150,000	150,000	-	150,000
Administrator Position Elimination (2.0 FTE)	-	-	-	-	(379,763)	-	(379,763)
Police Salaries and Benefits Resource Reallocation	383,549	128,321	123,657	131,571	126,827	-	126,827
Retirement Incentive Cost	3,416,642	571,542	229,065	2,616,035	1,143,358	-	1,143,358
Resource 4130 - La Sierra Loan Repayment	541,736	126,486	105,799	309,451	96,868	721,396	818,264
Board of Trustees Election Cost	-	-	-	-	-	300,000	300,000
New Facilities Operating Costs (Kane SS Building and Centennial Plaza)	250,000	-	-	250,000	50,000	-	50,000
Net One-Time Set-Aside	-	-	-	-	-	408,684	408,684
General Liability and Property Expense	(670,739)	(161,434)	(142,116)	(367,189)	(65,060)	(25,715)	(90,775)
Enrollment Marketing	207,634	86,750	72,884	48,000	65,402	-	65,402
Contracts/Agreements/Licenses	220,000	50,820	50,820	118,360	(174,259)	191,500	17,241
Utilities Holding Account	278,059	(56,952)	(5,374)	340,385	(111,291)	-	(111,291)
Legal	-	-	-	-	(17,200)	(350,000)	(367,200)
Special Revenue Programs	858,991	90,609	426,183	342,199	3,640	-	3,640
Miscellaneous Adjustments	10,014	(17,478)	32,181	(4,689)	166,587	15,475	182,062
Base Expenditure Budget FY 2015-2016	\$ 158,096,746	\$ 36,479,228	\$ 34,485,536	\$ 87,131,982	\$ 21,479,679	\$ 20,186,072	\$ 41,665,751
% of Base Budget	79.14%	18.26%	17.26%	43.62%	10.75%	10.11%	20.86%
\$ Increase (Decrease) to PY Base Budget	15,915,192	\$ 2,734,455	\$ 4,029,112	\$ 9,151,625	\$ 2,290,882	\$ 869,526	\$ 3,160,408
% Increase/-Decrease to PY Base Budget	11.19%	8.10%	13.23%	11.74%	11.94%	4.50%	8.21%

Note - Included in total DO/DSS is \$11,270,000 of One-Time funds held to mitigate future cost increases. Without this amount the DO/DSS share would be 13.66%.

**Exhibit F**  
Riverside Community College District  
**Historical Expenditures Per Credit FTES**  
**FY 2008-2009 Through FY 2015-2016**

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>Eight Yr Avg</u>	<u>Ratio</u>
<b><u>RCC</u></b>										
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,661,361	\$ 78,208,201	\$ 67,584,542	<b>1.0548482158:1</b>
Credit FTES	<u>16,738.00</u>	<u>17,063.00</u>	<u>15,470.68</u>	<u>13,894.46</u>	<u>13,478.92</u>	<u>13,997.65</u>	<u>14,701.05</u>	<u>15,291.21</u>	<u>15,079.37</u>	
Expenditures per FTES	<u>4,142.08</u>	<u>3,886.48</u>	<u>4,286.94</u>	<u>4,563.21</u>	<u>4,504.99</u>	<u>4,694.64</u>	<u>4,806.55</u>	<u>5,114.59</u>	<u>4,481.92</u>	
<b><u>NC</u></b>										
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,666,793	\$ 29,447,369	\$ 23,110,043	<b>0.8458045469:1</b>
Credit FTES	<u>6,788.00</u>	<u>6,973.00</u>	<u>6,748.35</u>	<u>5,921.04</u>	<u>5,804.79</u>	<u>6,153.71</u>	<u>6,337.64</u>	<u>6,718.87</u>	<u>6,430.68</u>	
Expenditures per FTES	<u>3,123.29</u>	<u>2,989.04</u>	<u>3,147.68</u>	<u>3,565.80</u>	<u>3,739.23</u>	<u>3,845.23</u>	<u>4,049.90</u>	<u>4,382.79</u>	<u>3,593.72</u>	
<b><u>MVC</u></b>										
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,211,560	\$ 33,733,124	\$ 28,158,777	<b>1.0254538568:1</b>
Credit FTES	<u>7,144.00</u>	<u>6,929.00</u>	<u>6,814.03</u>	<u>5,905.02</u>	<u>5,768.48</u>	<u>6,088.16</u>	<u>6,464.48</u>	<u>6,589.56</u>	<u>6,462.84</u>	
Expenditures per FTES	<u>3,828.11</u>	<u>3,757.76</u>	<u>4,057.67</u>	<u>4,497.86</u>	<u>4,402.87</u>	<u>4,653.81</u>	<u>4,673.47</u>	<u>5,119.18</u>	<u>4,357.03</u>	
<b><u>Combined</u></b>										
Expenditures	\$ 117,879,100	\$ 113,195,064	\$ 115,212,562	\$ 111,076,514	\$ 107,825,707	\$ 117,709,535	\$ 126,539,714	\$ 141,388,694	\$ 118,853,361	<b>1:1</b>
Credit FTES	<u>30,670.00</u>	<u>30,965.00</u>	<u>29,033.06</u>	<u>25,720.52</u>	<u>25,052.19</u>	<u>26,239.52</u>	<u>27,503.17</u>	<u>28,599.64</u>	<u>27,972.89</u>	
Expenditures per FTES	<u>3,843.47</u>	<u>3,655.58</u>	<u>3,968.32</u>	<u>4,318.60</u>	<u>4,304.04</u>	<u>4,485.96</u>	<u>4,600.91</u>	<u>4,943.72</u>	<u>4,248.88</u>	

## OTHER DISTRICT RESOURCES

### *OTHER RESOURCES*

Other District “Resources” reflected in the budget are:

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

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

**1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The Parking operation incurred accumulated losses of \$.23 million from FY 2012-13 through FY 2014-15. Fund balance decreased \$.42 million in fiscal 2016 to end the year with an accumulated deficit of \$.45 million. During FY 2015-16, operational oversight of the Police Department changed from the Office of the Vice Chancellor of Educational Services to the Office of the Vice Chancellor of Business and Financial Services. During fiscal 2017, the new Chief of Police will conduct a comprehensive operational analysis to identify areas where efficiencies and fiscal improvement can be achieved. In the meantime, a staff activity analysis was performed to determine if the day-to-day activities of police staff reflected the allocation of their salaries and benefits between Resource 1000 and

## OTHER DISTRICT RESOURCES

*(continued)*

Resource 1050. The analysis indicated that allocation modifications were warranted resulting in a reduction to Resource 1050 in the amount of \$.51 million.

2. ***Resource 1070, Student Health*** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.60 million and a projected ending balance of \$1.69 million.

3. ***Resource 1080, Community Education*** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2015-16 with an accumulated deficit of \$.29 million. For fiscal 2017, a current year deficit in the amount of \$.05 million is projected. A comprehensive operational analysis has been conducted which will inform the decisions that need to be made to restore fiscal integrity to this program as well as the services to be offered to the community.

4. ***Resource 1090, Performance Riverside*** - Performance Riverside ended fiscal year 2015-16 with an accumulated deficit of \$.72 million, representing a decrease of \$.19 million over the past two years. This trend supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2017 anticipates a continued reduction in the accumulated deficit by \$.03 million to \$.69 million.

5. ***Resource 1110, Bookstore (Contractor Operated)*** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes interfund transfers of \$.10 million and \$.08 million to Resource 3200 - Food Services and Resource 3300 – Child Care, respectively and intrafund transfers of \$1.05 million and \$.28 million to Resource 1000 – Unrestricted General Operating and Resource 1090 – Performance Riverside, respectively.

6. ***Resource 1120, Center for Social Justice and Civil Liberties*** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of Resource 1000 funds for salary and benefits of the Director position, and other necessary operating costs while grants and private donations are sought. During fiscal 2016, operational oversight of the Center was transferred from the Office of the

## OTHER DISTRICT RESOURCES

*(continued)*

Chancellor to Riverside City College. For FY 2016-17, the supporting allocation amount for the general operating fund is \$.17 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. Customized Solutions ended FY 2015-16 with a fund balance of \$.17 million, losing \$.25 million during the year. It is projected that fiscal 2017 will end with an accumulated deficit of \$.27 million. A comprehensive operational analysis has been conducted which will inform the decisions that need to be made to restore fiscal integrity to this program.

8. **Resource 1180, Redevelopment Pass-Thru** – The Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs throughout the District; and the Coil School for the Arts building project. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2017, Redevelopment Pass-thru revenues in the amount of \$1.85 million are projected. A total of \$1.5 million has been allocated for capital equipment and projects at the colleges and district office. The total allocation has been distributed to each entity at \$.30 million each, with another \$.30 million allocated for IT Infrastructure.

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

- a. The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Riverside City College - \$1.31 million; Norco College - \$.14 million; and Moreno Valley College - \$.10 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has allocated \$4.58 million of Physical Plant and Instructional Support funds to the District in FY 2016-17. The amounts determined by the colleges to be used for Instructional Support, after providing a set-aside of \$1.00 million for ADA litigation remediation, follows: Riverside City College - \$.60 million; Norco College - \$.33 million; and Moreno Valley College - \$.83 million. The colleges determination of their Scheduled Maintenance allocation is described in the Resource 4100 section. These funds do not have a match requirement but are required to be fully expended by June 30, 2020.

## OTHER DISTRICT RESOURCES

*(continued)*

**10. Resource 3200, Food Services** – Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2015-2016 with an ending reserve balance of \$.99 million. An interfund transfer in the amount of \$.10 million from Resource 1110 – Bookstore is provided, down from \$.23 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 \$.08 million from Riverside City College's allocation in Resource 1110 – Bookstore is included in the budget. This Resource ended 2015-16 with reserve balance of \$.80 million and is projected to end fiscal 2017 with an ending reserve of \$.72 million.

**12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency** - Resource 4100 includes the State Construction Act, Scheduled Maintenance and Hazardous Substances budgets. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2016-17 in the amount of \$4.58 million. Of this amount, \$3.36 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$1.32 million; Moreno Valley College - \$.54 million; Norco College - \$.50 million; and the District - \$1.00 million for ADA remediation. These funds do not require a match from the District. The State also provided Proposition 39 Energy Efficiency funding in the amount of \$1.04 million that has been allocated to the colleges as follows: Riverside City College - \$.56 million; Norco College \$.24 million; and Moreno Valley College \$.24 million.

**13. Resource 4130, La Sierra Capital** - This Resource loaned the general fund a total of \$7.01 million over several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; restore Performance Riverside's reserve from an accumulated deficit; and to provide budget assistance to the general fund. A total of \$4.49 million was repaid as of June 30, 2016, leaving a remaining balance owed of \$2.63 million, including accumulated interest. The remaining balance will be repaid in fiscal 2017 using one-time funds.

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

**15. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a sufficient funding rate for maintenance of an adequate reserve, health



## OTHER DISTRICT RESOURCES

*(continued)*

claims coverage, and administration of the program. The analysis indicated an improvement in claims experience over the prior year. The District added 20 new faculty positions and will be refilling 70+ positions resulting from the Retirement Incentive Plan. As mentioned previously, it is unknown what health plan new employees will select when they are hired. No changes to the rate will be made for fiscal 2017. However, an increase to health insurance revenue in the amount of \$2.25 million has been included to provide for the potential increase in the number of PPO Plan participants. Similarly, an increase to expenditures of \$3.15 million has been included for potential increased claims costs resulting from increased participation in the plan.

**16. Resource 6110, Self-Insured Workers' Compensation** - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The actuarial valuation again 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 be reduced from 1.00% to .50%, for fiscal year 2016-17.

**17. Resource 6120, Self-Insured General Liability** - Also 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 an improvement over the prior year. As a result, the rate for fiscal 2017 will decrease from 1.89% to 1.20%.

**18. Resource 6900, Other Internal Services, Retirees' Benefits** - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS - California Employees' Retire Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$250,000 annually to fund the irrevocable trust. In fiscal 2016, the rate was .30%. For fiscal year 2016-17, the rate will be set at .20%.

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

**Exhibit G**  
Riverside Community College District  
**2016 -2017 Final Budget**  
**Measure C Projects - (Resource 4390)**

<b>Project Description</b>	<b>Approved Measure C Project Funding</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 6,953,115	\$ 78,927	\$ 704,994	\$ 271,563	\$ 282,265	\$ 1,337,749
Nursing/Sciences Building	18,272,600	-	1,613,797	-	-	1,613,797
Scheduled Maintenance	1,675,960	161,297	49,235	-	-	210,532
Student Academic Services	6,497,414	-	-	-	578,512	578,512
Wheelock Gym Seismic Retrofit	13,738,332	-	533,449	-	-	533,449
Logic Domain	162,375	13,388	-	-	-	13,388
Network Operations Centers	14,801,457	-	-	366	788,419	788,785
Aquatics Project	11,028,683	-	162,699	-	-	162,699
ADA Transition Plan	6,360,000	313,837	-	-	-	313,837
Ben Clark Public Safety Training Center Status Project	64,500	-	-	-	21,887	21,887
IT Audit	5,840,000	712,255	-	-	-	712,255
Culinary Arts / District Office Building	33,411,018	735,193	735,193	-	-	1,470,386
Electronic Contract Document Storage	50,000	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	350,000	20,650	184,450	71,050	73,850	350,000
District Design Standards	355,000	9,968	-	-	-	9,968
Student Services Workforce Building	25,925,000	-	5,558,124	-	-	5,558,124
Master Plan Update	729,800	-	-	2,386	18,505	20,891
Swing Space Market Street	866,500	118,885	-	-	-	118,885
Ground Water Monitoring Wells	517,660	-	-	305,477	-	305,477
Energy Self Generation Incentive Program	3,110,000	-	-	475,198	-	475,198
Audio Visual	151,550	-	-	-	17,093	17,093
Project Contingency	3,489,248	3,489,248	-	-	-	3,489,248
Program Reserve	4,310,463	4,310,463	-	-	-	4,310,463
<b>Totals</b>	<b>\$ 158,660,675</b>	<b>\$ 9,967,061</b>	<b>\$ 9,568,291</b>	<b>\$ 1,136,190</b>	<b>\$ 1,791,081</b>	<b>\$ 22,462,623</b>
Amount to be Funded from Future Measure C Issuance						(12,203,163)
Total Expenditure Budget						<u>\$ 10,259,460</u>

## **BUDGET SUMMARY**

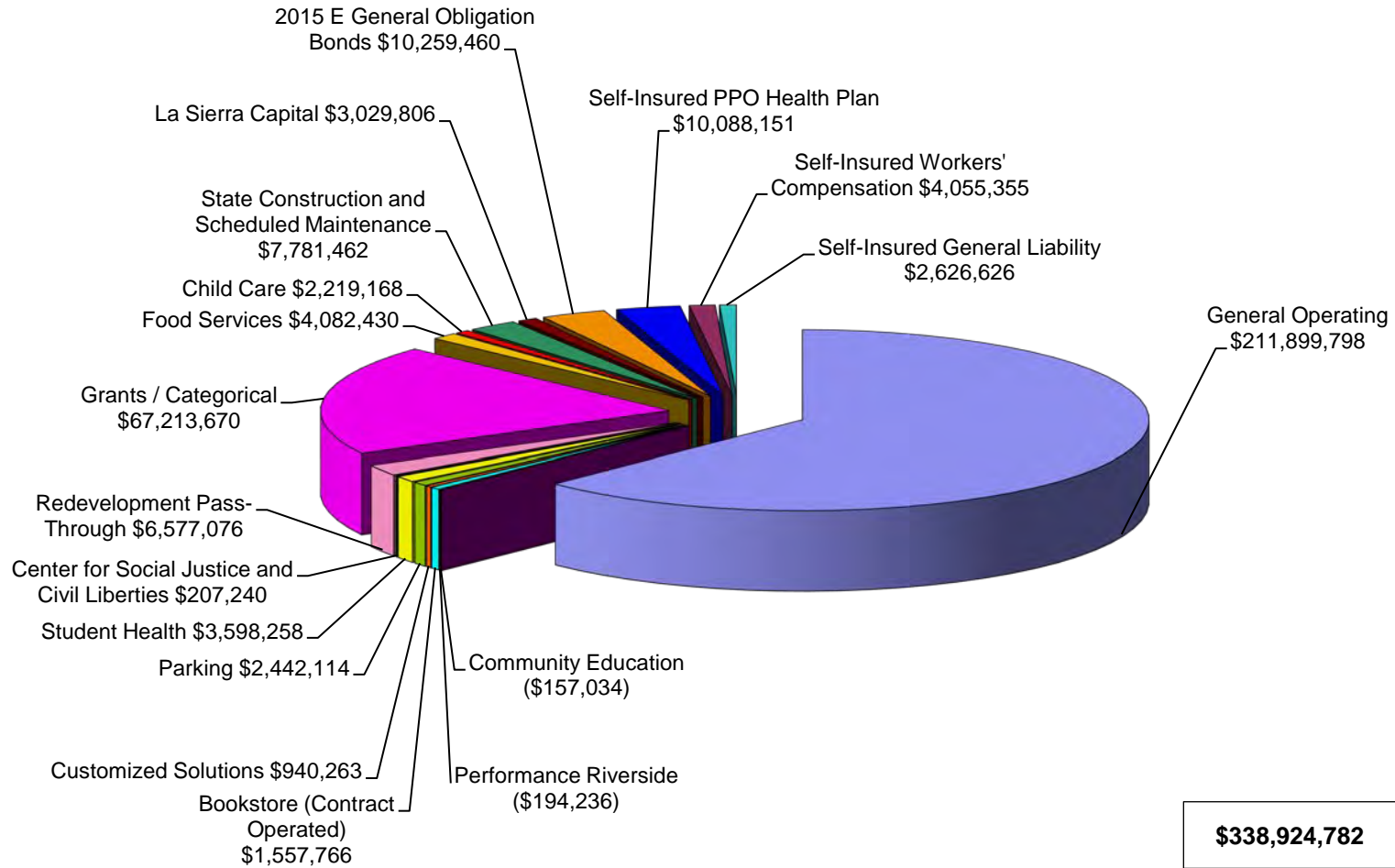
The following Total Available Funds spreadsheets (Exhibits H-J) present the total RCCD budget proposal for FY 2016-17 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2016-17.

## Exhibit H

### Riverside Community College District

### 2016-2017 Proposed Budget

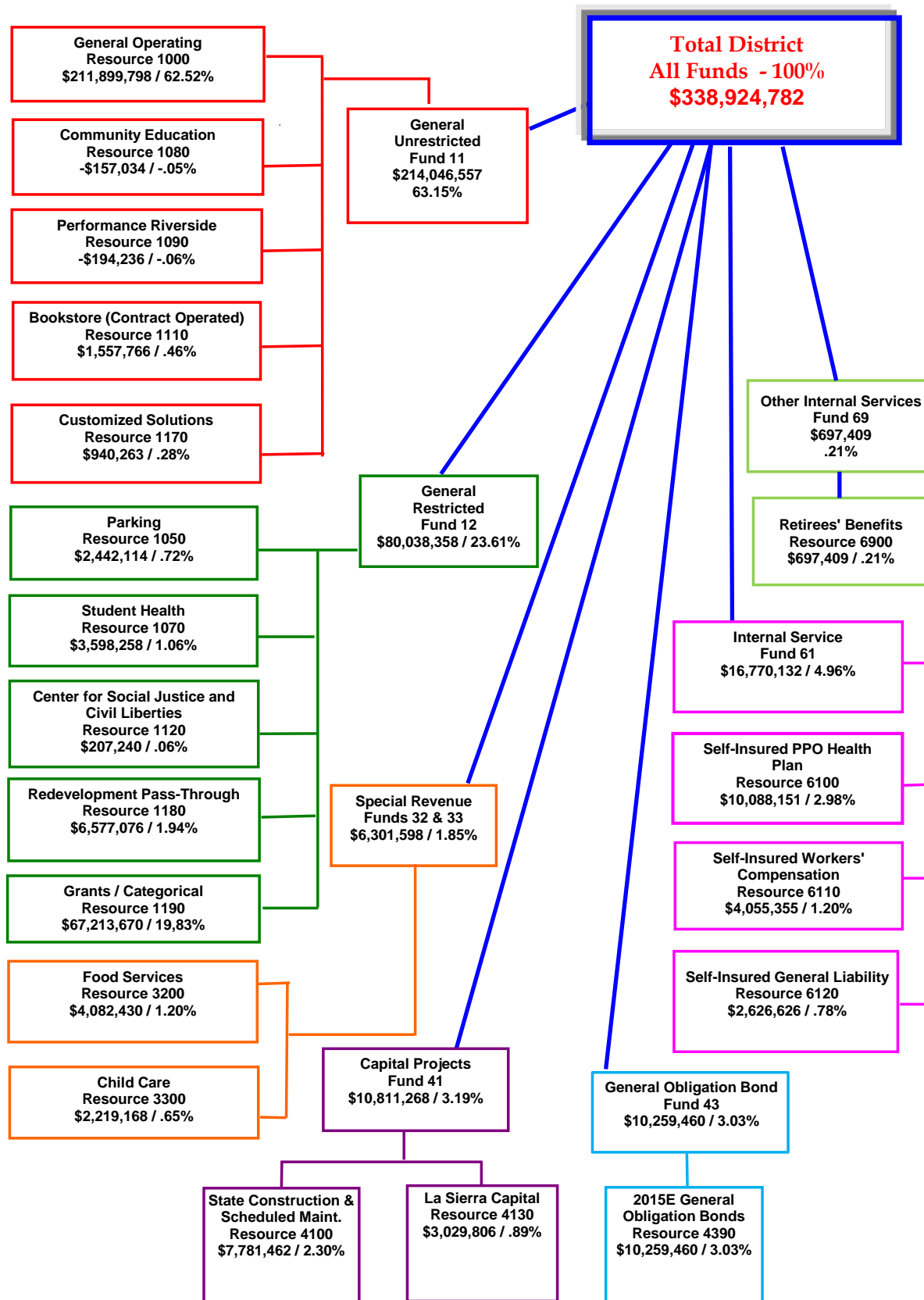
### Total Available Funds



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

### Exhibit I

## Riverside Community College District Fund Schematic - Total Available Funds 2016-2017 Proposed Budget



**Exhibit J**  
Riverside Community College District  
**Fund / Account Summary - Total Available Funds**  
**2016-2017**

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2015-2016</u>	<u>Final Budget</u> <u>2016-2017</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 191,633,452	\$ 211,899,798
1080 Community Education	(59,136)	(157,034)
1090 Performance Riverside	(195,712)	(194,236)
1110 Bookstore (Contract-Operated)	1,243,354	1,557,766
1170 Customized Solutions	<u>1,432,978</u>	<u>940,263</u>
Total Unrestricted General Funds	<u>194,054,936</u>	<u>214,046,557</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,873,714	2,442,114
1070 Student Health	3,671,671	3,598,258
1120 Center for Social Justice and Civil Liberties	190,415	207,240
1180 Redevelopment Pass-Through	11,178,952	6,577,076
1190 Grants and Categorical Programs	<u>49,289,422</u>	<u>67,213,670</u>
Total Restricted General Funds	<u>67,204,174</u>	<u>80,038,358</u>
Total General Funds	<u>261,259,110</u>	<u>294,084,915</u>
 <u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200 Food Services	3,559,594	4,082,430
3300 Child Care	<u>1,976,953</u>	<u>2,219,168</u>
Total Special Revenue Funds	<u>5,536,547</u>	<u>6,301,598</u>

**Exhibit J**  
Riverside Community College District  
**Fund / Account Summary - Total Available Funds (continued)**  
**2016-2017**

<u>Fund / Resource</u>	<u>Adopted Budget 2015-2016</u>	<u>Final Budget 2016-2017</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	5,829,630	7,781,462
4130 La Sierra Capital	<u>9,800,141</u>	<u>3,029,806</u>
Total Capital Projects Funds	<u>15,629,771</u>	<u>10,811,268</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4370 2010D Capital Appreciation Bonds	947,615	-
4390 2015E General Obligation Bonds	<u>45,460,596</u>	<u>10,259,460</u>
Total General Obligation Bond Funds	<u>46,408,211</u>	<u>10,259,460</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Self-Insured PPO Health Plan	6,174,450	10,088,151
6110 Self-Insured Workers' Compensation	4,960,281	4,055,355
6120 Self-Insured General Liability	<u>2,253,602</u>	<u>2,626,626</u>
Total Internal Service Funds	<u>13,388,333</u>	<u>16,770,132</u>
<u>Other Internal Services - Fund 69</u>		
<u>Resource</u>		
6900 Retirees' Benefits	<u>-</u>	<u>697,409</u>
Total Other Internal Services Funds	<u>-</u>	<u>697,409</u>
<b>Total District Funds</b>	<b><u>\$ 342,221,972</u></b>	<b><u>\$ 338,924,782</u></b>

**Exhibit J**  
Riverside Community College District  
**Fund / Account Summary - Total Available Funds (continued)**  
**2016-2017**

<u>Fund / Resource</u>	Adopted Budget <u>2015-2016</u>	Final Budget <u>2016-2017</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ -	\$ -
State of California Student Grants	3,790,000	4,700,000
Local Scholarships Student Grants	<u>546,605</u>	<u>608,397</u>
Total Student Financial Aid Accounts	<u>4,336,605</u>	<u>5,308,397</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>2,332,423</u>	<u>2,297,355</u>
<b>Total Expendable Trust and Agency</b>	<b><u>\$ 6,669,028</u></b>	<b><u>\$ 7,605,752</u></b>
<b>Grand Total</b>	<b><u>\$ 348,891,000</u></b>	<b><u>\$ 346,530,534</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 fiscal 2016, we are able to see the continuing, positive impact of Proposition 30, as well as improved State and national economies. However, Proposition 30 and its benefits will begin to expire at the end of 2016, and it is uncertain whether Proposition 55, the replacement for Proposition 30, will be passed by the voters in November 2016.

According to the California Legislative Analyst’s Office (LAO), the national economy shows continued economic expansion through 2020 with GDP growth at about 2% per year on average. The current expansion is the 4<sup>th</sup> largest in U.S. history at 84 straight months. Personal income for both California and the Nation remains strong at between 4% and 6% growth per year through 2020. However, California salaries show relatively low growth and net taxable capital gains are projected to remain relatively flat over the forecast period. Unemployment is projected to remain relatively low over the forecast period for both California and the United States at around 5% on average. Growth in home prices are slowly going from over 20% in 2014 to less than 10% in 2016. However, assessed valuation rates are growing at slightly above the average historical rate of 5% through the forecast period of 2020.

The LAO reports that California’s economy continues to show strength. State general fund tax revenues are assumed to increase during the forecast period through 2020 and operating surpluses are projected throughout the forecast period as well. Proposition 98 revenue is projected to grow from \$72 billion in 2017 to \$78 billion in 2020 with local property taxes making up a larger and larger share of the funding guarantee. These forecasts assume that there will be no economic showdown or recession. However, were those scenarios to occur, it would alter these projections downward.

If the Proposition 55 tax extension measure passes it is expected to generate between \$8 billion and \$11 billion per year over the next 12 years. Roughly half of any revenue generated by Proposition 55 will go toward the Proposition 98 minimum guarantee, benefitting K-14 education.

While the FY 2016-17 State Budget is favorable, the District faces challenges within its own complex budget as follows:

**1. *Student Enrollment Fees and Property Taxes*** – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfalls experienced will not be automatically

## LOOKING AHEAD (continued)

backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue reductions. An improving economy and funding increases have helped to mitigate these shortfalls in recent years. For fiscal 2017, \$31.7 million has been provided by the State to fund property tax shortfalls. However, this was a one-time appropriation. There is no guarantee that a similar appropriation will be made in subsequent years.

**2. *Education Protection Act (EPA)*** – Funded by Proposition 30, the amount budgeted by the State for community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2017 Advance Apportionment date, the District’s share of the \$858 million EPA is \$23 million, out of total State apportionment funding for the District of \$90 million, or 26%. What are the State’s plans to replace this revenue source if the Proposition 55 tax extension measure fails?

The revenue items mentioned above have either required special legislation to guarantee a backfill or have no provision for backfill at all. These are significant components of the community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to the enrollment fee/property tax shortfall problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the California Community College’s would receive all of the funding they were allocated in the adopted State budget, rather than being assessed a deficit each year. As for the expiration of Proposition 30, we will have to wait to see what solutions, if any, are proposed if Proposition 55 is unsuccessful. In the meantime, ongoing advocacy efforts by the State Chancellor’s office and the Association of Chief Business Officials are occurring.

**3. *California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)*** – In fiscal year 2014-15 both PERS and STRS employer rates began to increase under multi-year plans to close the unfunded liability gap for both systems. In the most recent fiscal year and year that just ended both systems had lower than projected investment returns. How will this impact the proposed rates? Large employer rate increases for both PERS and STRS began in FY 2015-16 and will continue through 2020-21. The PERS rate increased from 11.85% in fiscal year 2016 to 13.89% in fiscal year 2017. The STRS rate increased from 10.73% in fiscal year 2016 to 12.58% in fiscal 2017. The combined annual average cost increase for PERS and STRS from FY 2017-18 through FY 2020-21 when rates are anticipated to top out at 20.40% and 19.10%, respectively, is \$2.33 million. The State has provided an increase to the base apportionment allocation which they expect to be used for increased operating costs, including the increases to PERS and STRS.

## LOOKING AHEAD (continued)

**4. Enrollment** – The District fell short of its FTES target in FY 2015-16 by 441 FTES. In order to achieve the fiscal 2016 target, 441 FTES was reassigned from Summer 2016 to the 2015-16 fiscal year. To achieve the fiscal year 2016-17 FTES target the FTES reassigned from Summer 2016 will have to be made-up during fiscal 2017, along with the growth target and a prescribed level of unfunded FTES. In total, 1,420 FTES will need to be generated in fiscal 2017, a tall order given that the District produced only 617 actual FTES in fiscal 2016. To assist in this effort, \$.27 million of marketing funding was allocated to the colleges and District Public Information Office. It remains to be seen whether or not these efforts will be successful and if the enrollment results for fiscal 2016 were anomalous or an indication that the District's enrollment demand is softening. Weak demand, coupled with the District's increased costs to generate FTES will put financial pressure on the District's operating budget. It will become incumbent upon the District to effectively manage enrollment in this environment.

RCCD confronts several additional constraints as follows:

**1.** The District has had to address an annual multi-million dollar ongoing base budget shortfall in our major operating fund, Resource 1000, since FY 2009-10. As mentioned in previous years', "Looking Ahead" sections, it has taken us a number of years to recover our financial health, despite significant backfilled revenue from the State. Our recovery was made easier due to increased funding of year-over-year new, unrestricted/uncommitted revenues; as well as significant one-time funds in fiscal years 2015-16 and 2016-17. However, these revenue increases are expected to diminish over the next several years. The District still faces significant cost pressures to hire more full-time faculty, fund increasing PERS, STRS and health insurance benefits, as well as other operating cost pressures. The fact that approximately 85% of our ongoing 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 ongoing general fund expenditures have exceeded ongoing general fund revenues. The District Budget Advisory Council and other key stakeholder groups have engaged in discussions to develop a long-term plan of action to address the structural imbalance. Discussions have centered around establishing a restricted expenditure holding account for each entity to act as a quasi-reserve. Discussions will continue during fiscal 2017.

**2.** Full implementation of the Affordable Care Act has started to financially impact the District. Increased costs are being passed through from the District's health care providers, Kaiser and Health Net, and through the District's PPO Plan. The District's three health insurance plans increased \$1.13 million (7.37%) in FY 2016-17, due to rate increases and because of employees migrating from one plan to another. We can expect continuing, large annual increases to the cost of health care coverage into the future.

**LOOKING AHEAD**  
*(continued)*

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

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 36,517,185
Federal Income	\$ 196,606	
State Income	123,591,138	
Local Income	51,228,439	
Other Income	<u>366,430</u>	
Total Income		<u>175,382,613</u>
Total Available Funds (TAF)		<u>\$ 211,899,798</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 76,443,923
2000	Classified Salaries	33,172,373
3000	Employee Benefits	46,643,305
4000	Books and Supplies	2,404,807
5000	Services and Operating Expenses	37,310,848
6000	Capital Outlay	1,157,241
7300	Interfund Transfers	2,630,000
8999	Intrafund Transfers	<u>149,978</u>
	Total Expenditures	199,912,475
7900	* Contingency / Reserves	<u>11,987,323</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 211,899,798</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  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Federal Income</b>				
8150 Student Financial Aid Administration	\$ 119,990	\$ 251,533	\$ 191,133	\$ 196,606
<b>Total 1.0</b>	<b>119,990</b>	<b>251,533</b>	<b>191,133</b>	<b>196,606</b>
<b>2.0 State Income</b>				
8611 State General Apportionment	73,271,776	70,599,955	82,864,441	90,448,878
8613 Apprenticeship Allowance	-	-	373,448	481,789
8615 Enrollment Fee Waiver Administration	844,388	893,481	438,399	454,399
8619 Part Time Faculty Insurance & Office Hours	62,063	62,063	112,934	-
8619 Part Time Faculty Compensation	568,878	568,878	517,540	583,463
8630 Education Protection Account	19,665,239	24,858,375	23,568,130	23,568,130
8671 Homeowner Property Tax Relief	451,710	444,060	440,332	439,659
8681 State Lottery	3,031,996	3,535,939	4,321,178	4,200,000
8685 State Mandated Cost Reimb/Block Grant	703,405	1,893,698	16,101,213	3,414,820
8690 Other State Revenue	-	-	4,071,545	-
<b>Total 2.0</b>	<b>98,599,454</b>	<b>102,856,450</b>	<b>132,809,159</b>	<b>123,591,138</b>
<b>3.0 Local Income</b>				
8809 RDA Asset Liquidation	96,687	68,378	410,701	410,701
881x Property Taxes	29,187,961	33,391,953	37,884,006	37,884,007
8820 Donations	17,000	4,020	4,000	7,280
8844 Food Sales / Commissions	73,193	66,748	85,382	85,000
8849 Cosmetology / Dental Hygiene / Other Sales	64,310	59,237	53,539	56,700
8850 Lease / Rental Income	286,096	286,416	386,920	838,213
8860 Interest Income	70,476	67,086	169,045	100,000
8874 Student Enrollment Fees	8,632,772	8,326,152	8,753,706	8,428,741
8879 Transcript / Late Application Fees	134,080	134,569	121,305	122,000
8880 Non Resident Tuition	2,476,038	2,446,879	2,702,050	2,849,550
888x Other Student Fees	117,835	114,741	101,807	214,170
8890 Other Local Revenue	23,713	641,126	357,213	26,356
Staledated Checks (Resource 0800)	49,225	47,240	90,033	60,000
Norco City Redevelopment pass-thru	118,493	129,821	99,184	100,000
Bad Check Fees / Returned Items	2,905	1,532	660	1,100
Wells Fargo Bank ID Cards	24,457	35,200	22,603	23,000
Recycling Program	2,890	1,881	-	6,958
Moving Violations	12,171	10,448	7,340	14,663
<b>Total 3.0</b>	<b>41,390,302</b>	<b>45,833,426</b>	<b>51,249,493</b>	<b>51,228,439</b>
<b>4.0 Other Income</b>				
8897 Indirect Cost Recovery	357,329	328,385	419,925	357,330
8912 Sales - Obsolete Equipment	8,646	11,619	8,929	9,100
<b>Total 4.0</b>	<b>365,975</b>	<b>340,004</b>	<b>428,854</b>	<b>366,430</b>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Total Resource 1000 Income</b>	<u>140,475,722</u>	<u>149,281,413</u>	<u>184,678,640</u>	<u>175,382,613</u>
<b>5.0 Unaudited Beginning Fund Balance July 1</b>	<u>11,407,409</u>	<u>12,743,536</u>	<u>14,667,941</u>	<u>36,517,185</u>
<b>Total 5.0</b>	<u>11,407,409</u>	<u>12,743,536</u>	<u>14,667,941</u>	<u>36,517,185</u>
<b>Total Available Funds</b>	<u>\$ 151,883,131</u>	<u>\$ 162,024,949</u>	<u>\$ 199,346,581</u>	<u>\$ 211,899,798</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full Time Teaching	\$ 26,259,717	\$ 26,565,363	\$ 28,332,016	\$ 31,692,870
1160	Instructional , Substitute	-	-	18,525	-
1170	Instructional Release Time	371,025	406,589	455,787	447,848
1180	Regular Sabbatical Teaching	-	-	-	129,648
	<b>TOTAL 1100</b>	<b><u>26,630,742</u></b>	<b><u>26,971,952</u></b>	<b><u>28,806,328</u></b>	<b><u>32,270,366</u></b>
1218	Regular Full Time Administrator	5,940,679	6,169,211	6,229,108	6,800,618
1219	Counselors/Librarians/Release Time	5,907,428	6,065,942	6,866,766	7,599,292
	<b>TOTAL 1200</b>	<b><u>11,848,108</u></b>	<b><u>12,235,153</u></b>	<b><u>13,095,874</u></b>	<b><u>14,399,910</u></b>
1330	Part-Time Teaching Fall	7,139,570	7,959,026	8,517,188	8,976,937
1331	Part-Time Teaching Summer (Odd years)	812,479	884,647	1,036,912	831,648
1332	Part-Time Teaching Winter	1,213,151	1,412,456	1,636,693	1,395,610
1333	Part-Time Teaching Spring	7,203,497	8,096,225	8,127,072	7,634,451
1334	Part-Time Teaching Summer (Even years)	750,031	978,508	1,131,840	909,417
1335	Regular - Overload Fall	1,587,833	1,655,090	1,823,321	1,835,738
1336	Regular - Overload Summer (Even years)	899,397	1,018,912	1,058,063	1,192,248
1337	Regular - Overload Winter	1,623,730	1,725,742	1,968,518	1,710,143
1338	Regular - Overload Spring	1,679,678	1,757,582	1,924,380	1,717,902
1339	Regular - Overload Summer (Odd years)	974,930	1,050,217	1,081,827	1,011,811
1360	Substitute Instructional	156,033	192,307	171,115	211,794
1370	Instructional Stipends	149,530	155,182	158,558	331,651
1371	Large Lecture Stipends	205,217	173,909	185,849	291,881
	<b>TOTAL 1300</b>	<b><u>24,395,078</u></b>	<b><u>27,059,801</u></b>	<b><u>28,821,337</u></b>	<b><u>28,051,231</u></b>
1439	Part Time - Counselors/Librarians/Overload	952,099	1,031,873	870,870	998,873
1460	Other Hourly Non-Teaching Substitute	-	292	-	-
1469	Substitute Non-Instructional	16,833	21,179	16,932	13,944
1479	Department Chair Stipends	254,964	251,799	318,051	396,859
1490	Special Assignments	231,928	228,932	344,371	312,740
	<b>TOTAL 1400</b>	<b><u>1,455,825</u></b>	<b><u>1,534,076</u></b>	<b><u>1,550,224</u></b>	<b><u>1,722,416</u></b>
	<b>TOTAL 1000 Series</b>	<b><u>64,329,753</u></b>	<b><u>67,800,982</u></b>	<b><u>72,273,764</u></b>	<b><u>76,443,923</u></b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	352,081	331,184	417,413	581,249
2118	Full-Time Administrator	4,150,459	4,345,221	4,689,913	5,082,664
2119	Full-Time Regular / Confidential	17,878,045	18,187,720	18,973,870	21,905,561
2129	Permanent Part-Time	1,526,231	1,500,682	1,479,922	1,450,112
2139/2339	Classified Hourly	112,834	203,253	245,056	315,506
2169/2369	Substitutes	352,617	414,933	561,477	266,877
2190/2390	Special Projects	25,532	33,812	4,250	2,136
	<b>TOTAL 2100</b>	<b><u>24,397,799</u></b>	<b><u>25,016,806</u></b>	<b><u>26,371,903</u></b>	<b><u>29,604,105</u></b>
2210	Full-Time Instructional Aides	1,374,876	1,377,009	1,547,955	1,799,679



**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
2220	Permanent Part-Time Instructional Aides	574,404	611,086	601,264	649,167
2230/2449	Part-Time Hourly Instructional Aides	88,333	104,048	108,330	118,687
2231/2431	Coaches - Summer	39,821	37,799	51,727	49,631
2260/2469	Substitute Instructional Aides	36,446	27,604	40,026	12,032
	<b>TOTAL 2200</b>	<b><u>2,113,879</u></b>	<b><u>2,157,546</u></b>	<b><u>2,349,302</u></b>	<b><u>2,629,196</u></b>
2331	Student Help Non-Instructional	411,950	413,981	453,432	428,221
2340	Overtime	-	-	(105)	-
2349	Overtime	264,455	384,892	583,133	271,488
2399	Other Non-Teaching	23,800	23,800	24,000	24,000
	<b>TOTAL 2300</b>	<b><u>700,205</u></b>	<b><u>822,673</u></b>	<b><u>1,060,460</u></b>	<b><u>723,709</u></b>
2430	Student Help Instructional	209,092	186,703	178,257	212,899
2440	Overtime - Instructional Aides	(437)	(850)	5,637	2,464
	<b>TOTAL 2400</b>	<b><u>208,655</u></b>	<b><u>185,852</u></b>	<b><u>183,893</u></b>	<b><u>215,363</u></b>
	<b>TOTAL 2000 Series</b>	<b><u>27,420,538</u></b>	<b><u>28,182,877</u></b>	<b><u>29,965,557</u></b>	<b><u>33,172,373</u></b>
<b><u>Employee Benefits</u></b>					
3110	STRS - Teachers & Aides	3,747,077	4,233,724	8,716,982	7,050,296
3120	STRS - Classified	10,578	20,969	18,472	35,589
3130	STRS - Academic Non-Teaching	956,177	1,057,449	2,232,988	1,831,546
	<b>TOTAL 3100</b>	<b><u>4,713,832</u></b>	<b><u>5,312,142</u></b>	<b><u>10,968,442</u></b>	<b><u>8,917,431</u></b>
3210	PERS - Teachers & Aides	206,504	209,818	228,782	304,811
3220	PERS - Classified	2,686,490	2,786,282	2,936,233	3,899,482
3225	PERS Employer Paid	-	-	3,938	-
3230	PERS - Academic Non-Teaching	135,739	120,153	137,730	187,202
	<b>TOTAL 3200</b>	<b><u>3,028,733</u></b>	<b><u>3,116,254</u></b>	<b><u>3,306,682</u></b>	<b><u>4,391,495</u></b>
3310	OASDI - Teachers & Aides	114,965	116,572	123,344	133,670
3315	Medicare - Teachers & Aides	745,936	795,058	849,498	902,291
3320	OASDI - Classified	1,440,875	1,464,996	1,557,755	1,727,625
3325	Medicare - Classified	356,420	364,497	387,478	431,681
3330	OASDI - Academic Non-Teaching	73,833	73,316	65,473	73,569
3335	Medicare - Academic Non-Teaching	187,945	193,820	206,117	229,296
	<b>TOTAL 3300</b>	<b><u>2,919,973</u></b>	<b><u>3,008,260</u></b>	<b><u>3,189,665</u></b>	<b><u>3,498,132</u></b>
3410	H & W - Teachers & Aides	5,811,032	6,158,631	7,593,995	8,959,504
3420	H & W - Classified	6,077,176	6,343,358	7,071,230	8,954,930
3430	H & W - Academic Non-Teaching	1,859,638	2,055,408	2,698,867	3,088,302
3440	H & W - Retired Employees	1,150,256	1,191,930	1,557,725	2,406,096
3450	OPEB, Teachers & Aides	-	-	159,936	126,335
3460	OPEB, Classified	-	-	72,969	60,595

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3470	OPEB, Academic Non-Teaching	-	-	36,992	32,242
	<b>TOTAL 3400</b>	<b>14,898,102</b>	<b>15,749,326</b>	<b>19,191,715</b>	<b>23,628,004</b>
3510	SUI - Teachers & Aides	75,913	61,479	59,967	54,264
3520	SUI - Classified	49,278	38,899	36,527	132,600
3530	SUI - Academic Non-Teaching	23,907	19,384	18,712	67,561
	<b>TOTAL 3500</b>	<b>149,098</b>	<b>119,762</b>	<b>115,206</b>	<b>254,425</b>
3610	WC - Teachers & Aides	1,222,606	1,292,016	669,945	315,834
3620	WC - Classified	574,043	588,480	315,119	151,310
3630	WC - Academic Non-Teaching	305,678	314,796	169,488	80,614
	<b>TOTAL 3600</b>	<b>2,102,327</b>	<b>2,195,291</b>	<b>1,154,552</b>	<b>547,758</b>
3900	Other - Retired Emp. Holding Acct	(2,259)	(3,129)	(7,373)	-
3910	Other - Teachers & Aides	(6,477)	(2,151)	(417)	-
3920	Other - Classified	(84,301)	674	(2,747)	-
3930	Other - Academic Non-Teaching	1,450,719	1,271,888	844,102	-
3939	Other - Retiree Incentive	-	-	-	5,406,060
	<b>TOTAL 3900</b>	<b>1,357,683</b>	<b>1,267,281</b>	<b>833,565</b>	<b>5,406,060</b>
	<b>TOTAL 3000 Series</b>	<b>29,169,748</b>	<b>30,768,316</b>	<b>38,759,827</b>	<b>46,643,305</b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	1,937	8,382	6,362	20,390
	<b>TOTAL 4200</b>	<b>1,937</b>	<b>8,382</b>	<b>6,362</b>	<b>20,390</b>
4320	Instructional Supplies	50,390	62,918	44,240	191,907
4330	Periodicals/Magazines	4,125	7,944	8,898	12,996
4350/4351	Instructional Media Materials	-	1,186	390	4,334
4360	Tests	4,801	7,318	8,067	27,806
4370	Commencement Supplies	2,162	3,870	-	925
	<b>TOTAL 4300</b>	<b>61,477</b>	<b>83,235</b>	<b>61,594</b>	<b>237,968</b>
4510	Maintenance Supplies	82,991	70,396	72,251	139,765
4520	Custodial Supplies	249,772	260,431	307,262	292,595
4530	Grounds Supplies	70,284	80,500	81,094	78,831
4540	Health Supplies	18,544	21,685	18,207	21,600
4555	Copying & Printing	138,602	150,736	163,262	191,956
4560	Materials for Official Functions	-	852	66	-
4575	Software < \$200	1,373	4,267	3,897	15,809
4580	Theater Supplies	21,433	8,742	20,109	16,254
4590	Office & Other Supplies	484,214	521,305	644,507	912,902
4591	Purchase / Cost of Goods Sold	16,122	17,429	(20,041)	-
	<b>TOTAL 4500</b>	<b>1,083,335</b>	<b>1,136,343</b>	<b>1,290,613</b>	<b>1,669,712</b>
4630	Tires and Tubes	83	208	378	378

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
4644	Repair Parts	268,157	300,086	289,531	304,988
4690	Transportation Supplies	73,502	73,410	49,440	75,699
	<b>TOTAL 4600</b>	<b>341,742</b>	<b>373,703</b>	<b>339,348</b>	<b>381,065</b>
4710	Food	83,978	82,173	75,578	79,922
4791	Paper Products	15,113	14,099	10,401	8,338
4792	Cleaning Supplies	6,506	6,901	7,165	6,486
4793	Kitchen Expendables	514	807	896	926
	<b>TOTAL 4700</b>	<b>106,111</b>	<b>103,980</b>	<b>94,040</b>	<b>95,672</b>
	<b>TOTAL 4000 Series</b>	<b>1,594,602</b>	<b>1,705,643</b>	<b>1,791,958</b>	<b>2,404,807</b>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	126,893	151,002	128,202	183,803
	<b>TOTAL 5000</b>	<b>126,893</b>	<b>151,002</b>	<b>128,202</b>	<b>183,803</b>
5110	Consultants	489,866	444,126	522,626	867,308
5120	Lecturers	1,540	3,750	2,150	8,463
5151	Temporary Services	3,375	3,825	6,600	6,141
5160	Ambulance	-	-	1,725	-
5192	Scouting	6,215	14,900	1,997	-
5194	Filming	1,200	900	3,000	5,000
5195	Entry Fees	24,560	31,542	29,410	13,400
5198	Professional Services	474,943	553,626	911,099	599,179
	<b>TOTAL 5100</b>	<b>1,001,699</b>	<b>1,052,669</b>	<b>1,478,607</b>	<b>1,499,491</b>
5210	Mileage	51,723	47,500	45,574	66,816
5211	Meeting Expense	10,465	7,864	980	11,000
5219	Other Travel Expenses	115,883	124,036	186,142	158,854
5220	Conference Expenses	242,048	359,599	360,754	408,012
5250	Travel Expense - Candidates	9,982	12,931	10,339	10,400
	<b>TOTAL 5200</b>	<b>430,101</b>	<b>551,929</b>	<b>603,789</b>	<b>655,082</b>
5310/5320	Memberships / Dues	225,287	287,129	280,361	321,474
	<b>TOTAL 5300</b>	<b>225,287</b>	<b>287,129</b>	<b>280,361</b>	<b>321,474</b>
5410	Fire & Theft Insurance	116,380	106,544	-	106,544
5420	Liability and Claims	22,870	31,158	30,956	27,874
5421	GL and Property Expense	-	1,295,813	1,932,686	1,315,110
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	63,045	57,966	49,278	59,244

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
5450	Insurance Claims Expense (External Ins Co)	-	9,836	9,685	9,836
	<b>TOTAL 5400</b>	<b>202,295</b>	<b>1,501,317</b>	<b>2,022,605</b>	<b>1,519,137</b>
5510	Natural Gas	198,671	395,650	361,003	398,416
5520	Electricity	2,878,054	2,853,249	3,003,533	3,419,957
5530	Water	417,055	341,374	394,415	426,036
5540	Telephone	184,890	129,192	162,055	203,379
5541	Cellular Telephone	98,006	93,356	114,796	109,862
5550	Laundry & Cleaning	13,537	16,437	14,637	10,530
5560	Towel Service	9,354	8,916	8,040	10,249
5570	Waste Disposal	146,565	154,245	157,467	179,600
	<b>TOTAL 5500</b>	<b>3,946,132</b>	<b>3,992,419</b>	<b>4,215,947</b>	<b>4,758,029</b>
5610	County and Other Contracts	149,215	155,677	158,222	204,000
5621	Printing - Catalog	1,065	556	830	1,500
5622	Printing - Class Schedule	-	-	-	22,505
5630	Rents and Leases	1,119,084	1,086,479	1,052,364	1,083,932
5633	Scenery and Costume Rentals	6,712	7,836	2,502	5,000
5644	Repairs	1,225,480	1,471,712	1,656,053	1,830,582
5649	Computer Software Maintenance/Lic	1,554,955	1,747,559	1,887,095	2,162,505
5650	Transportation Contracts	79,831	106,967	139,310	64,626
5691	Governmental Fees	561	1,500	1,253	-
	<b>TOTAL 5600</b>	<b>4,136,903</b>	<b>4,578,286</b>	<b>4,897,628</b>	<b>5,374,650</b>
5710	Audit	75,850	78,232	81,193	82,491
5720	Elections	-	459,228	-	300,000
5730	Legal	217,521	931,946	452,875	200,000
5740	Advertising	96,836	86,905	279,244	446,306
5790	Licenses, Permits, and Other Fees	423,369	359,742	378,292	692,076
	<b>TOTAL 5700</b>	<b>813,576</b>	<b>1,916,052</b>	<b>1,191,605</b>	<b>1,720,873</b>
5820/5822	Interest/TRAN Expense	400,167	54,394	-	5,000
5821	STRS/PERS Penalties & Interest	3,840	2,130	1,747	-
5830	Surveys	408	1,608	900	600
5840	Physicals	8,193	8,836	6,789	5,700
5850	Fingerprints	14,155	19,632	29,532	31,252
5855	Pre-employment Testing	213	850	850	850
5880	Damage to Personal Property	84	-	-	-
5890	Outside Services and Operating Costs	644,815	559,858	896,404	16,662,836
5892	Bank Charges	171,971	174,247	166,321	190,900
5899	Budget Augmentation Holding	-	-	-	4,381,171
	<b>TOTAL 5800</b>	<b>1,243,845</b>	<b>821,554</b>	<b>1,102,543</b>	<b>21,278,309</b>
	<b>TOTAL 5000 Series</b>	<b>12,126,731</b>	<b>14,852,358</b>	<b>15,921,286</b>	<b>37,310,848</b>

**Capital Outlay**  
**Site and Site Improvement**

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
6122	Engineering	-	3,400	-	7,360
6123	Architect's Fee	-	2,125	3,660	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	29,597	2,343	10,090	541,217
6127	Fixtures and Fixed Equipment	14,053	9,640	19,252	4,250
6129	Other Site Improvement	2,520	-	16,834	2,528
	<b>TOTAL 6100</b>	<b>46,170</b>	<b>17,508</b>	<b>49,836</b>	<b>566,713</b>
<b>Buildings</b>					
6210	New Buildings-Purchase	1,001	-	-	-
6217	Fixtures & Fixed Equipment	-	-	5,041	-
6221	Advertising & Legal	-	-	328	-
6222	Engineering	-	-	4,800	-
6223	Architects Fee	-	-	-	22,391
6224	Testing	-	594	880	18,800
6226	Remodel Projects	7,463	25,685	63,844	41,825
6227	Fixtures & Fixed Equipment	14,638	142,169	151,381	50,926
6228	Inspection	-	-	6,000	-
6229	Other	-	26,498	316	-
	<b>TOTAL 6200</b>	<b>23,102</b>	<b>194,946</b>	<b>232,590</b>	<b>133,942</b>
<b>Library Books</b>					
6310	Library Books-Purchase	14,215	13,153	5,712	7,947
6311	Library Media Material	-	2,662	678	6,590
6312	Library Subscriptions	8,451	84,308	38,698	118,732
	<b>TOTAL 6300</b>	<b>22,667</b>	<b>100,122</b>	<b>45,088</b>	<b>133,269</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	241,408	465,805	325,096	131,985
6482	Equipment Addt'l > \$5,000	143,492	590,644	176,417	106,128
6485	Comp Equip Addt'l \$200 to \$4,999	194,746	868,231	204,590	45,489
6486	Comp Equip Addt'l > \$5,000	50,505	32,489	100,577	7,848
6491	Equipment Replc \$200 to \$4,999	916	3,737	1,094	15,622
6492	Equipment Replc > \$5,000	-	6,823	36,407	7,827
6495	Comp Equip Replc \$200 to \$4,999	498	-	-	8,418
	<b>TOTAL 6400</b>	<b>631,564</b>	<b>1,967,728</b>	<b>844,181</b>	<b>323,317</b>
	<b>TOTAL 6000 Series</b>	<b>723,502</b>	<b>2,280,304</b>	<b>1,171,694</b>	<b>1,157,241</b>
<b>Interfund Transfers</b>					
7390	Interfund Transfers				
	To Resource 4130	1,270,000	1,270,000	1,270,000	2,630,000
	To Resource 6100	1,500,000	-	-	-
	<b>TOTAL 7390</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>	<b>2,630,000</b>
	<b>TOTAL 7000 Series</b>	<b>2,770,000</b>	<b>1,270,000</b>	<b>1,270,000</b>	<b>2,630,000</b>

**Intrafund Transfers Out / (In)**

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>8999</b>	To Resource 1090 - Performance Riverside	-	275,000	-	-
	To Resource 1120 - Center for Social Justice	99,373	110,900	149,847	168,706
	From Resource 1110 - Bookstore	(350,000)	(525,000)	(309,232)	(1,051,333)
	From Resource 1170 - Customized Solutions	(14,124)	-	(5,232)	-
	To (From) Resource 1190:				
	DSP&S SPP 180	858,796	326,630	590,024	665,157
	SFAP Fiscal Coordination 14/16 - SPP 326	-	-	474,629	14,341
	SFAP Fiscal Coordination 13/14 - SPP 332	-	-	460,530	-
	Veterans Education SPP 730	4,842	4,842	2,493	4,842
	Fed Wrk Stdy - SPP 300/304	299,354	304,157	312,250	348,265
	General Fund Backfill	106,480	-	-	-
	<b>TOTAL 8999</b>	<b><u>1,004,721</u></b>	<b><u>496,529</u></b>	<b><u>1,675,309</u></b>	<b><u>149,978</u></b>
	<b>TOTAL 8900 Series</b>	<b><u>1,004,721</u></b>	<b><u>496,529</u></b>	<b><u>1,675,309</u></b>	<b><u>149,978</u></b>
	<b>Resource 1000 Expenditures</b>	<b><u>139,139,595</u></b>	<b><u>147,357,008</u></b>	<b><u>162,829,396</u></b>	<b><u>199,912,475</u></b>
<b><u>Contingency/Fund Balance</u></b>					
	Unrestricted Reserve	11,843,536	13,767,941	35,617,185	11,087,323
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b><u>12,743,536</u></b>	<b><u>14,667,941</u></b>	<b><u>36,517,185</u></b>	<b><u>11,987,323</u></b>
<b>Total Resource 1000</b>					
<b>Expenditures/Contingency/Fund Balance</b>					
		<b><u>\$ 151,883,131</u></b>	<b><u>\$ 162,024,949</u></b>	<b><u>\$ 199,346,581</u></b>	<b><u>\$ 211,899,798</u></b>

**Riverside Community College District  
2016-2017 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>	\$ 22,545,366	\$ 20,172,413	\$ 54,128,282	\$ 18,367,184	\$ 115,213,245
<b>Non-Credit Apportionment</b>	21,545	-	234,893	-	256,438
<b>Total</b>	<u>\$ 22,566,911</u>	<u>\$ 20,172,413</u>	<u>\$ 54,363,175</u>	<u>\$ 18,367,184</u>	<u>\$ 115,469,683</u>
<b><u>Revenues</u></b>					
<b>Student Financial Aid Administration</b>	\$ 59,867	\$ 50,016	\$ 86,723	\$ -	\$ 196,606
<b>Total 1.0 Series</b>	<u>\$ 59,867</u>	<u>\$ 50,016</u>	<u>\$ 86,723</u>	<u>\$ -</u>	<u>\$ 196,606</u>
<b><u>Other State Revenues</u></b>					
<b>Enrollment Fee Waiver Administration</b>	\$ 104,966	\$ 104,966	\$ 244,467	\$ -	\$ 454,399
<b>Apprenticeship Allowance</b>	-	481,789	-	-	481,789
<b>Part Time Faculty Compensation</b>	134,780	134,780	313,903	-	583,463
<b>Homeowner Property Tax Relief</b>	101,561	101,561	236,537	-	439,659
<b>State Lottery</b>	970,200	970,200	2,259,600	-	4,200,000
<b>State Mandated Cost Reimb/Block Grant</b>	183,922	183,922	428,354	2,618,622	3,414,820
<b>Total 2.0 Series</b>	<u>\$ 1,495,429</u>	<u>\$ 1,977,218</u>	<u>\$ 3,482,861</u>	<u>\$ 2,618,622</u>	<u>\$ 9,574,130</u>
<b><u>Local Revenues</u></b>					
<b>Property Taxes</b>	\$ 8,751,205	\$ 8,751,205	\$ 20,381,597	\$ -	\$ 37,884,007
<b>Donations</b>	2,999	988	3,293	-	7,280
<b>Redevelopment Asset Liquidation</b>	94,872	94,872	220,957	-	410,701
<b>Food Sales / Commissions</b>	-	-	85,000	-	85,000
<b>Cosmetology / Dental Hygiene / Other Sales</b>	5,500	700	50,500	-	56,700
<b>Lease / Rental Income</b>	370	95,051	699,902	42,890	838,213
<b>Interest Income</b>	23,100	23,100	53,800	-	100,000
<b>Student Enrollment Fees</b>	1,947,039	1,947,039	4,534,663	-	8,428,741
<b>Transcript / Late Application Fees</b>	18,000	31,000	73,000	-	122,000
<b>Non Resident Tuition</b>	168,693	282,675	2,398,182	-	2,849,550
<b>Other Student Fees</b>	113,602	9,958	90,610	-	214,170
<b>Other Local Revenue</b>	23,160	139,516	54,738	14,663	232,077
<b>Total 3.0 Series</b>	<u>\$ 11,148,540</u>	<u>\$ 11,376,104</u>	<u>\$ 28,646,242</u>	<u>\$ 57,553</u>	<u>\$ 51,228,439</u>
<b><u>Other Income</u></b>					
<b>Sales - Obsolete Equipment</b>	\$ 300	\$ 800	\$ 8,000	\$ -	\$ 9,100
<b>Indirect Cost Recovery</b>	49,157	136,018	94,431	77,724	357,330
<b>Total 4.0 Series</b>	<u>\$ 49,457</u>	<u>\$ 136,818</u>	<u>\$ 102,431</u>	<u>\$ 77,724</u>	<u>\$ 366,430</u>
<b>Total Local Revenues</b>	<u>\$ 11,197,997</u>	<u>\$ 11,512,922</u>	<u>\$ 28,748,673</u>	<u>\$ 135,277</u>	<u>\$ 51,594,869</u>
<b>Incoming Transfers</b>	<u>\$ 135,035</u>	<u>\$ 590,796</u>	<u>\$ 325,502</u>	<u>\$ -</u>	<u>\$ 1,051,333</u>
<b>Total Resource 1000 Available Funds</b>	<u>\$ 35,455,239</u>	<u>\$ 34,303,365</u>	<u>\$ 87,006,934</u>	<u>\$ 21,121,083</u>	<u>\$ 177,886,621</u>

**Riverside Community College District  
2016-2017 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	\$ 6,366,151	\$ 6,355,588	\$ 19,548,627	\$ -	\$ -	\$ 32,270,366
Total 1200	3,362,431	3,518,310	6,302,321	687,137	529,711	14,399,910
Total 1300	7,850,941	6,261,119	13,939,171	-	-	28,051,231
Total 1400	380,383	431,490	847,759	62,784	-	1,722,416
Total 1000 Series	\$ 17,959,906	\$ 16,566,507	\$ 40,637,878	\$ 749,921	\$ 529,711	\$ 76,443,923
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 4,680,708	\$ 4,272,706	\$ 10,484,677	\$ 8,682,494	\$ 1,483,520	\$ 29,604,105
Total 2200	339,932	375,494	1,913,770	-	-	2,629,196
Total 2300	92,596	112,609	403,357	85,411	29,736	723,709
Total 2400	29,973	22,796	162,594	-	-	215,363
Total 2000 Series	\$ 5,143,209	\$ 4,783,605	\$ 12,964,398	\$ 8,767,905	\$ 1,513,256	\$ 33,172,373
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 2,125,297	\$ 1,853,720	\$ 4,783,156	\$ 104,568	\$ 50,690	\$ 8,917,431
Total 3200	664,681	740,834	1,620,470	1,172,381	193,129	4,391,495
Total 3300	632,097	630,971	1,477,760	654,389	102,915	3,498,132
Total 3400	4,175,262	4,449,380	11,481,249	3,359,219	162,894	23,628,004
Total 3500	53,304	45,118	124,736	26,903	4,364	254,425
Total 3600	115,514	106,747	268,021	47,590	9,886	547,758
Total 3900	677,062	358,658	3,032,477	1,337,863	-	5,406,060
Total 3000 Series	\$ 8,443,217	\$ 8,185,428	\$ 22,787,869	\$ 6,702,913	\$ 523,878	\$ 46,643,305
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 1,073	\$ 6,270	\$ 7,114	\$ 4,423	\$ 1,510	\$ 20,390
Total 4300	3,495	96,389	131,917	3,559	2,608	237,968
Total 4500	195,269	313,791	853,104	237,889	69,659	1,669,712
Total 4600	50,356	51,279	247,303	32,127	-	381,065
Total 4700	-	-	95,672	-	-	95,672
Total 4000 Series	\$ 250,193	\$ 467,729	\$ 1,335,110	\$ 277,998	\$ 73,777	\$ 2,404,807
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 492	\$ 224	\$ 2,301	\$ 178,626	\$ 2,160	\$ 183,803
Total 5100	436,896	156,580	348,319	469,193	88,503	1,499,491
Total 5200	69,835	40,193	335,787	118,567	90,700	655,082
Total 5300	85,329	44,789	108,582	7,695	75,079	321,474
Total 5400	290,623	256,201	717,203	230,594	24,516	1,519,137
Total 5500	798,820	883,308	2,806,824	262,672	6,405	4,758,029
Total 5600	1,156,264	436,752	1,083,629	2,684,146	13,859	5,374,650
Total 5700	216,387	88,628	94,901	549,416	771,541	1,720,873
Total 5800	1,116,017	1,748,633	1,964,246	547,965	15,901,448	21,278,309
Total 5000 Series	\$ 4,170,663	\$ 3,655,308	\$ 7,461,792	\$ 5,048,874	\$ 16,974,211	\$ 37,310,848
<b><u>Capital Outlay</u></b>						
Total 6100	\$ -	\$ 155,804	\$ 392,191	\$ 18,718	\$ -	\$ 566,713
Total 6200	-	1,750	51,676	80,516	-	133,942
Total 6300	40,790	-	92,479	-	-	133,269
Total 6400	32,062	61,509	72,553	108,737	48,456	323,317
Total 6000 Series	\$ 72,852	\$ 219,063	\$ 608,899	\$ 207,971	\$ 48,456	\$ 1,157,241



**Riverside Community College District  
2016-2017 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>Interfund Transfer to La Sierra</b>	\$ 244,602	\$ 204,597	\$ 598,424	\$ 187,325	\$ 1,395,052	\$ 2,630,000
<b>Resource 1000 Expenditures</b>	\$ 36,284,642	\$ 34,082,237	\$ 86,394,370	\$ 21,942,907	\$ 21,058,341	\$ 199,762,497

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ (454,063)
Local Income	<u>2,896,177</u>
Total Available Funds (TAF)	<u>\$ 2,442,114</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,548,043
3000	Employee Benefits	566,546
4000	Books and Supplies	48,846
5000	Services and Operating Expenses	851,183
6000	Capital Outlay	<u>219,340</u>
	Total Expenditures	3,233,958
7900	* Contingency / Reserves / (Deficit)	<u>(791,844)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,442,114</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
<b>8881/8890</b> Parking Permits, Meters & Fines	\$ 2,644,441	\$ 2,796,136	\$ 2,707,841	\$ 2,890,737
<b>8850</b> Rents & Leases	1,864	2,144	5,441	5,440
<b>8860</b> Interest	1,233	411	-	-
<b>Total 1.0</b>	<u>2,647,539</u>	<u>2,798,691</u>	<u>2,713,282</u>	<u>2,896,177</u>
<b>2.0 Beginning Fund Balance July 1</b>	197,366	163,175	(36,982)	(454,063)
<b>Total 2.0</b>	<u>197,366</u>	<u>163,175</u>	<u>(36,982)</u>	<u>(454,063)</u>
<b>Total Available Funds</b>	<u>\$ 2,844,904</u>	<u>\$ 2,961,866</u>	<u>\$ 2,676,300</u>	<u>\$ 2,442,114</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 165,339	\$ 196,409	\$ 207,527	\$ 143,373
2118	Full-Time Administrator	93,506	95,708	99,686	81,763
2119	Full-Time Classified	878,811	901,767	911,687	785,659
2129	Permanent Part-Time	74,930	67,092	82,306	296,894
2139/2339	Part-Time Hourly as Needed	39,792	37,246	36,737	37,280
2169/2369	Substitutes	47,091	69,828	99,679	17,646
	<b>Total 2100</b>	<b><u>1,299,469</u></b>	<b><u>1,368,050</u></b>	<b><u>1,437,623</u></b>	<b><u>1,362,615</u></b>
2331	Student Help Non-Instructional	2,133	30,919	19,425	31,000
2349	Classified Overtime	110,546	151,252	194,888	154,428
	<b>Total 2300</b>	<b><u>112,679</u></b>	<b><u>182,171</u></b>	<b><u>214,313</u></b>	<b><u>185,428</u></b>
	<b>Total 2000 Series</b>	<b><u>1,412,148</u></b>	<b><u>1,550,221</u></b>	<b><u>1,651,936</u></b>	<b><u>1,548,043</u></b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	136,653	145,901	152,117	150,025
	<b>Total 3200</b>	<b><u>136,653</u></b>	<b><u>145,901</u></b>	<b><u>152,117</u></b>	<b><u>150,025</u></b>
3320	OASDHI - Classified	79,592	85,017	90,492	75,949
3325	Medicare - Classified	20,515	21,812	23,857	21,998
	<b>Total 3300</b>	<b><u>100,106</u></b>	<b><u>106,829</u></b>	<b><u>114,348</u></b>	<b><u>97,947</u></b>
3420	H&W Classified	292,671	302,952	328,786	306,977
3460	OPEB Classified	-	-	4,280	3,097
	<b>Total 3400</b>	<b><u>292,671</u></b>	<b><u>302,952</u></b>	<b><u>333,066</u></b>	<b><u>310,074</u></b>
3520	SUI - Classified	710	754	825	760
	<b>Total 3500</b>	<b><u>710</u></b>	<b><u>754</u></b>	<b><u>825</u></b>	<b><u>760</u></b>
3620	WC - Classified	32,152	34,610	18,817	7,740
	<b>Total 3600</b>	<b><u>32,152</u></b>	<b><u>34,610</u></b>	<b><u>18,817</u></b>	<b><u>7,740</u></b>
3920	Other - Classified	(3,059)	1,013	(568)	-
	<b>Total 3900</b>	<b><u>(3,059)</u></b>	<b><u>1,013</u></b>	<b><u>(568)</u></b>	<b><u>-</u></b>
	<b>Total 3000 Series</b>	<b><u>559,233</u></b>	<b><u>592,060</u></b>	<b><u>618,606</u></b>	<b><u>566,546</u></b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	4,621	1,354	1,315	1,400
4590	Office & Other Supplies	15,957	16,497	19,006	31,589
	<b>Total 4500</b>	<b><u>20,578</u></b>	<b><u>17,851</u></b>	<b><u>20,320</u></b>	<b><u>32,989</u></b>
4644	Repair Supplies	267	86	250	2,857
4690	Transportation Supplies	17,480	13,524	12,071	13,000
	<b>Total 4600</b>	<b><u>17,746</u></b>	<b><u>13,610</u></b>	<b><u>12,321</u></b>	<b><u>15,857</u></b>
	<b>Total 4000 Series</b>	<b><u>38,324</u></b>	<b><u>31,461</u></b>	<b><u>32,642</u></b>	<b><u>48,846</u></b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	1,243	1,685	419	500
	<b>Total 5000</b>	<b>1,243</b>	<b>1,685</b>	<b>419</b>	<b>500</b>
5220	Conferences	1,273	2,978	3,394	5,300
	<b>Total 5200</b>	<b>1,273</b>	<b>2,978</b>	<b>3,394</b>	<b>5,300</b>
5310	Memberships	195	115	165	200
	<b>Total 5300</b>	<b>195</b>	<b>115</b>	<b>165</b>	<b>200</b>
5421	GL and Property Expense	-	20,928	31,222	33,739
	<b>Total 5400</b>	<b>-</b>	<b>20,928</b>	<b>31,222</b>	<b>33,739</b>
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	6,445	6,077	5,469	5,500
5541	Cellular Telephone	7,417	7,696	11,017	10,000
5550	Laundry & Cleaning	2,079	2,799	2,148	3,150
	<b>Total 5500</b>	<b>131,142</b>	<b>131,773</b>	<b>133,835</b>	<b>133,850</b>
5630	Rents and Leases	986	1,754	1,093	1,100
5644	Repairs	25,977	35,128	40,846	41,000
5649	Computer Software Maintenance/Lic	20,183	13,675	10,539	10,600
5650	Transportation Contracts	194,851	282,380	279,884	351,500
5691	Governmental Fees	72,802	73,552	87,296	88,000
	<b>Total 5600</b>	<b>314,798</b>	<b>406,488</b>	<b>419,657</b>	<b>492,200</b>
5730	Legal	1,200	1,200	1,800	1,800
5790	Other Legal Expense	3,003	1,385	28,277	65,347
	<b>Total 5700</b>	<b>4,203</b>	<b>2,585</b>	<b>30,077</b>	<b>67,147</b>
5855	Pre-employment Testing	213	850	850	850
5890	Outside Services and Operating Costs	86,397	112,035	69,930	100,397
5892	Bank Charges	17,095	17,725	17,368	17,000
	<b>Total 5800</b>	<b>103,704</b>	<b>130,610</b>	<b>88,148</b>	<b>118,247</b>
	<b>Total 5000 Series</b>	<b>556,559</b>	<b>697,161</b>	<b>706,917</b>	<b>851,183</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
6126	Construction Contract	112,251	74,911	111,544	208,861
6127	Fixtures and Fixed Equipment	2,760	4,994	5,000	5,000
	<b>Total 6100</b>	<b>115,011</b>	<b>79,905</b>	<b>116,544</b>	<b>213,861</b>
<b>Buildings</b>					
6226	Remodel Projects	-	10,689	-	-

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 6200</b>	<b>-</b>	<b>10,689</b>	<b>-</b>	<b>-</b>
<b>Equipment</b>					
<b>6481</b>	Equipment Addt'l \$200 to \$4,999	454	2,034	1,987	5,479
<b>6482</b>	Equipment Addt'l > \$5,000	-	35,048	-	-
<b>6485</b>	Comp Equip Addt'l \$200 to \$4,999	-	269	1,731	-
	<b>TOTAL 6400</b>	<b>454</b>	<b>37,351</b>	<b>3,719</b>	<b>5,479</b>
	<b>Total 6000 Series</b>	<b>115,465</b>	<b>127,945</b>	<b>120,262</b>	<b>219,340</b>
	<b>Total Expenditures</b>	<b>2,681,729</b>	<b>2,998,847</b>	<b>3,130,363</b>	<b>3,233,958</b>
<b>Contingency/Fund Balance</b>					
<b>7925</b>	Restricted	163,175	(36,982)	(454,063)	(791,844)
	<b>Total 7900</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(454,063)</b>	<b>(791,844)</b>
	<b>Total 7000 Series</b>	<b>163,175</b>	<b>(36,982)</b>	<b>(454,063)</b>	<b>(791,844)</b>
<b>Total Resource 1050</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,844,904</b>	<b>\$ 2,961,866</b>	<b>\$ 2,676,300</b>	<b>\$ 2,442,114</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 2,117,758
State Income	\$ 30,000	
Local Income	<u>1,450,500</u>	
Total Income		<u>1,480,500</u>
Total Available Funds (TAF)		<u>\$ 3,598,258</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 470,668
2000	Classified Salaries	671,314
3000	Employee Benefits	280,816
4000	Books and Supplies	115,030
5000	Services and Operating Expenses	314,405
6000	Capital Outlay	<u>53,266</u>
	Total Expenditures	1,905,499
7900	* Contingency / Reserves	<u>1,692,759</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,598,258</u>

\* 5% Contingency reserve calculated from TAF equals \$179,913

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8627 Other State Programs	\$ -	\$ 4,615	\$ 44,705	\$ 30,000
8652 Sched Maint & Special Repairs	-	-	22,830	-
<b>Total 1.0</b>	<b>-</b>	<b>4,615</b>	<b>67,535</b>	<b>30,000</b>
<b>2.0 Local Income</b>				
8820 Contributions, Gifts, Endowments	-	1,000	-	-
8860 Interest	7,547	7,981	20,847	20,600
8876 Health Fees	1,340,567	1,408,609	1,397,624	1,398,000
8890 Lab Tests / Rx	47,011	39,222	31,804	31,900
<b>Total 2.0</b>	<b>1,395,125</b>	<b>1,456,812</b>	<b>1,450,275</b>	<b>1,450,500</b>
<b>3.0 Beginning Fund Balance July 1</b>				
<b>Total 3.0</b>	<b>1,886,834</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>2,117,758</b>
<b>Total Available Funds</b>	<b>\$ 3,281,959</b>	<b>\$ 3,510,263</b>	<b>\$ 3,707,188</b>	<b>\$ 3,598,258</b>



**Riverside Community College District  
2016-2017 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Academic Salaries</b>					
1218	Regular Full Time Administrator	\$ 321,071	\$ 418,712	\$ 444,178	\$ 440,068
	<b>Total 1200</b>	<b>321,071</b>	<b>418,712</b>	<b>444,178</b>	<b>440,068</b>
1439	Part-Time Non-Instructional	-	-	624	30,600
	<b>Total 1400</b>	<b>-</b>	<b>-</b>	<b>624</b>	<b>30,600</b>
	<b>Total 1000 Series</b>	<b>321,071</b>	<b>418,712</b>	<b>444,802</b>	<b>470,668</b>
<b>Classified Salaries</b>					
2117	Full-Time Supervisor	57,054	-	29,365	83,809
2118	Full-Time Classified Administrator	85,000	85,000	-	-
2119	Full-Time Classified	63,131	89,269	111,271	118,904
2129	Permanent Part-Time	61,212	38,326	41,772	44,900
2139/2339	Part-Time Hourly as Needed	239,378	187,509	338,603	392,171
2169/2369	Substitutes	3,441	-	-	-
	<b>Total 2100</b>	<b>509,215</b>	<b>400,104</b>	<b>521,010</b>	<b>639,784</b>
2331	Student Help Non-Instructional	4,925	10,100	16,240	31,000
2349	Overtime	-	194	73	530
	<b>Total 2300</b>	<b>4,925</b>	<b>10,295</b>	<b>16,313</b>	<b>31,530</b>
	<b>Total 2000 Series</b>	<b>514,140</b>	<b>410,399</b>	<b>537,324</b>	<b>671,314</b>
<b>Employee Benefits</b>					
3130	STRS - Academic Non-Teaching	26,431	36,971	70,349	59,210
	<b>Total 3100</b>	<b>26,431</b>	<b>36,971</b>	<b>70,349</b>	<b>59,210</b>
3220	PERS - Classified	16,646	13,625	20,237	28,153
	<b>Total 3200</b>	<b>16,646</b>	<b>13,625</b>	<b>20,237</b>	<b>28,153</b>
3320	OASDHI - Classified	8,977	7,135	10,531	12,601
3325	Medicare - Classified	7,370	5,787	7,521	9,285
3335	Medicare - Academic Non-Teaching	4,644	6,024	6,418	6,824
	<b>Total 3300</b>	<b>20,990</b>	<b>18,947</b>	<b>24,471</b>	<b>28,710</b>
3420	H&W - Classified	21,029	16,805	27,387	43,643
3430	H&W - Academic Non-Teaching	52,669	81,680	131,069	112,552
3460	OPEB Classified	-	-	1,432	1,342
3470	OPEB - Academic Non Teaching	-	-	1,109	941
	<b>Total 3400</b>	<b>73,698</b>	<b>98,485</b>	<b>160,997</b>	<b>158,478</b>
3520	SUI - Classified	254	200	260	320
3530	SUI - Academic Non-Teaching	160	208	222	236
	<b>Total 3500</b>	<b>415</b>	<b>408</b>	<b>481</b>	<b>556</b>
3620	WC - Classified	11,767	9,326	5,784	3,356

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3630	WC - Academic Non-Teaching	7,337	9,534	5,173	2,353
	<b>Total 3600</b>	<b>19,103</b>	<b>18,860</b>	<b>10,957</b>	<b>5,709</b>
3920	Other - Classified	(67)	19	105	-
3930	Other - Academic Non-Teaching	105	(224)	(38)	-
	<b>Total 3900</b>	<b>38</b>	<b>(205)</b>	<b>67</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>157,321</b>	<b>187,091</b>	<b>287,558</b>	<b>280,816</b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals/Magazines	-	6,400	6,400	13,900
	<b>Total 4300</b>	<b>-</b>	<b>6,400</b>	<b>6,400</b>	<b>13,900</b>
4540	Health Supplies	42,853	53,622	42,136	69,000
4555	Copying and Printing	620	2,721	1,751	2,900
4575	Software < \$200	-	-	350	-
4590	Office & Other Supplies	7,245	17,106	18,527	23,530
	<b>Total 4500</b>	<b>50,718</b>	<b>73,449</b>	<b>62,763</b>	<b>95,430</b>
4644	Repair Parts	-	-	-	300
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
4710	Food	727	1,644	3,474	5,400
	<b>Total 4700</b>	<b>727</b>	<b>1,644</b>	<b>3,474</b>	<b>5,400</b>
	<b>Total 4000 Series</b>	<b>51,445</b>	<b>81,492</b>	<b>72,637</b>	<b>115,030</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	409	96	207	375
	<b>Total 5000</b>	<b>409</b>	<b>96</b>	<b>207</b>	<b>375</b>
5120	Lecturers	-	300	-	300
5130	Doctors/Nurses	32,160	58,860	61,520	58,000
	<b>Total 5100</b>	<b>32,160</b>	<b>59,160</b>	<b>61,520</b>	<b>58,300</b>
5210	Mileage	38	-	-	900
5220	Conferences	1,392	4,866	5,053	15,400
	<b>Total 5200</b>	<b>1,429</b>	<b>4,866</b>	<b>5,053</b>	<b>16,300</b>
5310	Memberships	500	350	350	850
	<b>Total 5300</b>	<b>500</b>	<b>350</b>	<b>350</b>	<b>850</b>
5421	GL and Property Expense	-	11,163	18,562	13,704
5440	Student Insurance	86,483	77,835	62,121	65,951
	<b>Total 5400</b>	<b>86,483</b>	<b>88,998</b>	<b>80,683</b>	<b>79,655</b>
5510	Gas	300	300	300	300

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	3,979	3,800	4,364	4,400
5550	Laundry and Cleaning	-	41	88	100
5570	Waste Disposal	-	309	618	2,100
	<b>Total 5500</b>	<b>6,679</b>	<b>6,850</b>	<b>7,770</b>	<b>9,300</b>
5630	Rents and Leases	-	-	4,310	5,000
5644	Repairs/Repair Supplies	1,308	802	92	1,200
5649	Computer Software Maintenance/Lic	12,995	10,976	18,109	84,800
	<b>Total 5600</b>	<b>14,303</b>	<b>11,778</b>	<b>22,511</b>	<b>91,000</b>
5790	Other Legal Expense	792	(429)	263	625
	<b>Total 5700</b>	<b>792</b>	<b>(429)</b>	<b>263</b>	<b>625</b>
5890	Outside Services and Operating Costs	18,645	13,104	20,491	31,500
5892	Bank Charges	18,240	18,564	20,068	26,500
	<b>Total 5800</b>	<b>36,885</b>	<b>31,668</b>	<b>40,560</b>	<b>58,000</b>
	<b>Total 5000 Series</b>	<b>179,641</b>	<b>203,338</b>	<b>218,918</b>	<b>314,405</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6226	Remodel Projects	-	-	-	20,000
6227	Fixtures and Fixed Equipment	-	2,320	-	-
	<b>Total 6200</b>	<b>-</b>	<b>2,320</b>	<b>-</b>	<b>20,000</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	2,370	7,944	4,969	13,645
6482	Equipment Addt'l > \$5,000	-	-	11,621	11,621
6485	Comp Equip Addt'l \$200 to \$4,999	7,135	9,589	11,602	8,000
	<b>TOTAL 6400</b>	<b>9,505</b>	<b>17,533</b>	<b>28,192</b>	<b>33,266</b>
	<b>Total 6000 Series</b>	<b>9,505</b>	<b>19,853</b>	<b>28,192</b>	<b>53,266</b>
	<b>Total Expenditures</b>	<b>1,233,124</b>	<b>1,320,885</b>	<b>1,589,430</b>	<b>1,905,499</b>
<b>Contingency/Fund Balance</b>					
7924	Restricted	2,048,836	2,189,378	2,117,758	1,692,759
	<b>Total 7900</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>2,117,758</b>	<b>1,692,759</b>
	<b>Total 7000 Series</b>	<b>2,048,836</b>	<b>2,189,378</b>	<b>2,117,758</b>	<b>1,692,759</b>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,281,959</b>	<b>\$ 3,510,263</b>	<b>\$ 3,707,188</b>	<b>\$ 3,598,258</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ (287,040)
Local Income	<u>130,006</u>
Total Available Funds (TAF)	<u>\$ (157,034)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 103,798
3000	Employee Benefits	26,891
4000	Books and Supplies	3,300
5000	Services and Operating Expenses	<u>42,716</u>
	Total Expenditures	176,705
7900	* Contingency / Reserves / (Deficit)	<u>(333,739)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (157,034)</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8690 Other State Revenue	\$ -	\$ -	\$ 304	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>304</u>	<u>-</u>
<b>2.0 Local Income</b>				
8860 Interest Income	6	5	2	6
8872 Community Activities Program Fees	177,761	176,654	127,729	130,000
<b>Total 2.0</b>	<u>177,768</u>	<u>176,659</u>	<u>127,731</u>	<u>130,006</u>
<b>3.0 Beginning Fund Balance July 1</b>				
<b>Total 3.0</b>	<u>(163,395)</u>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(287,040)</u>
<b>Total Available Funds</b>	<u>\$ 14,373</u>	<u>\$ (55,715)</u>	<u>\$ (108,907)</u>	<u>\$ (157,034)</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Academic Salaries</b>					
1218	Regular FT Administrator	\$ 4,350	\$ 4,243	\$ 2,674	\$ -
	<b>Total 1200</b>	<b>4,350</b>	<b>4,243</b>	<b>2,674</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>4,350</b>	<b>4,243</b>	<b>2,674</b>	<b>-</b>
<b>Classified Salaries</b>					
2117	Classified Salary F/T Supervisor	30,825	-	-	-
2118	Full-Time Administrator	2,469	4,606	4,719	4,857
2119	Classified Salary F/T	38,536	39,090	42,201	42,826
2139/2339	Classified Salary Hourly	400	1,000	7,115	7,115
	<b>Total 2100</b>	<b>72,229</b>	<b>44,697</b>	<b>54,035</b>	<b>54,798</b>
2399	Classified Salary Non-teaching Hrlly	50,859	43,603	49,084	49,000
	<b>Total 2300</b>	<b>50,859</b>	<b>43,603</b>	<b>49,084</b>	<b>49,000</b>
	<b>Total 2000 Series</b>	<b>123,089</b>	<b>88,299</b>	<b>103,119</b>	<b>103,798</b>
<b>Employee Benefits</b>					
3120	STRS - Classified	-	-	895	-
3130	STRS Other Academic Employees	352	379	555	-
	<b>Total 3100</b>	<b>352</b>	<b>379</b>	<b>1,450</b>	<b>-</b>
3220	PERS - Classified Employee	8,404	5,145	5,547	6,622
	<b>Total 3200</b>	<b>8,404</b>	<b>5,145</b>	<b>5,547</b>	<b>6,622</b>
3320	OASDHI - Classified Employees	4,686	2,676	2,870	2,956
3325	Medicare Classified Employees	1,786	1,272	1,486	1,505
3335	Medicare Non-teaching Academic	62	62	40	-
	<b>Total 3300</b>	<b>6,534</b>	<b>4,010</b>	<b>4,396</b>	<b>4,461</b>
3420	H&W Classified Employees	19,004	11,909	13,656	15,029
3430	H&W Non-teaching Academic	275	797	318	-
3460	OPEB Classified	-	-	192	208
3470	OPEB - Academic Non Teaching	-	-	6	-
	<b>Total 3400</b>	<b>19,279</b>	<b>12,706</b>	<b>14,171</b>	<b>15,237</b>
3520	SUI Classified Employees	62	44	52	52
3530	SUI Non-teaching Academic	2	2	1	-
	<b>Total 3500</b>	<b>64</b>	<b>46</b>	<b>53</b>	<b>52</b>
3620	Work Comp Classified Employees	2,841	2,011	1,355	519
3630	Work Comp Non-tching Academic	98	98	35	-
	<b>Total 3600</b>	<b>2,938</b>	<b>2,109</b>	<b>1,390</b>	<b>519</b>
3920	Othr Benefits Classified Employees	(272)	(2)	4	-
3930	Othr Benefits Academic Employees	10	(13)	(3)	-

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 3900</b>	<b>(261)</b>	<b>(14)</b>	<b>0</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>37,310</b>	<b>24,381</b>	<b>27,008</b>	<b>26,891</b>
<b><u>Books and Supplies</u></b>					
4320	Instructional Supplies	-	-	2,426	2,500
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>2,426</b>	<b>2,500</b>
4555	Copying and Printing	752	390	-	-
4590	Office/Other Supplies	242	-	706	800
	<b>Total 4500</b>	<b>994</b>	<b>390</b>	<b>706</b>	<b>800</b>
4644	Repair Parts	183	-	-	-
	<b>Total 4600</b>	<b>183</b>	<b>-</b>	<b>-</b>	<b>-</b>
4710	Food	-	-	23	-
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>1,176</b>	<b>390</b>	<b>3,155</b>	<b>3,300</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	337	126	52	50
	<b>Total 5000</b>	<b>337</b>	<b>126</b>	<b>52</b>	<b>50</b>
5198	Professional Services	57,159	50,659	28,591	30,000
	<b>Total 5100</b>	<b>57,159</b>	<b>50,659</b>	<b>28,591</b>	<b>30,000</b>
5310	Memberships	-	-	800	800
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>800</b>
5421	GL and Property Expense	-	1,249	2,000	1,246
	<b>Total 5400</b>	<b>-</b>	<b>1,249</b>	<b>2,000</b>	<b>1,246</b>
5510	Natural Gas	1,100	1,100	1,100	1,200
5520	Electricity	3,064	4,050	2,405	2,191
5530	Water	280	254	179	203
5570	Waste Disposal	183	203	148	126
	<b>Total 5500</b>	<b>4,628</b>	<b>5,606</b>	<b>3,832</b>	<b>3,720</b>
5630	Rents & Leases	2,018	3,000	3,000	3,000
5649	Computer Software Maintenance/Lic	14,000	-	-	-
	<b>Total 5600</b>	<b>16,018</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
5892	Bank Card Charges	2,680	3,273	3,903	3,900
	<b>Total 5800</b>	<b>2,680</b>	<b>3,273</b>	<b>3,903</b>	<b>3,900</b>
	<b>Total 5000 Series</b>	<b>80,822</b>	<b>63,914</b>	<b>42,177</b>	<b>42,716</b>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total Expenditures</b>	<u>246,747</u>	<u>181,227</u>	<u>178,133</u>	<u>176,705</u>
	<b><u>Contingency/Fund Balance</u></b>				
<b>7910</b>	Unrestricted	<u>(232,374)</u>	<u>(236,942)</u>	<u>(287,040)</u>	<u>(333,739)</u>
	<b>Total 7900</b>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(287,040)</u>	<u>(333,739)</u>
	<b>Total 7000 Series</b>	<u>(232,374)</u>	<u>(236,942)</u>	<u>(287,040)</u>	<u>(333,739)</u>
<b>Total Resource 1080</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 14,373</u>	<u>\$ (55,715)</u>	<u>\$ (108,907)</u>	<u>\$ (157,034)</u>



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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ (717,476)
Local Income	\$ 248,240	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>523,240</u>
Total Available Funds (TAF)		<u>\$ (194,236)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 16,119
2000	Classified Salaries	175,274
3000	Employee Benefits	83,832
4000	Books and Supplies	24,013
5000	Services and Operating Expenses	<u>198,450</u>
	Total Expenditures	497,688
7900	Contingency / Reserves / (Deficit)	<u>(691,924)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (194,236)</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8690 Other State Revenue	\$ -	\$ -	\$ 5,007	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>5,007</u>	<u>-</u>
<b>2.0 Local Income</b>				
8820 Donations	27,170	40,425	44,492	50,000
8848 Box Office Receipts	212,035	210,666	217,656	163,240
8860 Interest Income	22	7	-	-
8890 Other Local Income	2,700	38,162	32,432	35,000
<b>Total 2.0</b>	<u>241,927</u>	<u>289,260</u>	<u>294,580</u>	<u>248,240</u>
<b>3.0 Incoming Transfer</b>				
8999 From Resource 1110	-	275,000	275,000	275,000
<b>Total 3.0</b>	<u>-</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
<b>4.0 Beginning Balance July 1</b>				
	(500,033)	(909,778)	(806,432)	(717,476)
<b>Total 4.0</b>	<u>(500,033)</u>	<u>(909,778)</u>	<u>(806,432)</u>	<u>(717,476)</u>
<b>Total Available Funds</b>	<u>\$ (258,106)</u>	<u>\$ (345,517)</u>	<u>\$ (231,845)</u>	<u>\$ (194,236)</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1218	Regular FT Administrator	\$ 66,499	\$ (1,866)	\$ -	\$ -
1219	Counselors/Librarians/Release Time	-	-	5,384	7,688
	<b>Total 1200</b>	<b>66,499</b>	<b>(1,866)</b>	<b>5,384</b>	<b>7,688</b>
1490	Special Assignments	5,639	8,874	4,585	8,431
	<b>Total 1400</b>	<b>5,639</b>	<b>8,874</b>	<b>4,585</b>	<b>8,431</b>
	<b>Total 1000 Series</b>	<b>72,137</b>	<b>7,008</b>	<b>9,969</b>	<b>16,119</b>
<b><u>Classified Salaries</u></b>					
2119	Classified Full Time	146,560	144,801	155,789	157,274
2129	Permanent Part-Time	5,517	2,722	-	-
2139/2339	Classified Hourly	8,204	7,998	21,054	8,000
	<b>Total 2100</b>	<b>160,281</b>	<b>155,521</b>	<b>176,843</b>	<b>165,274</b>
2331	Student Help Non-Instructional	9,284	6,997	1,607	10,000
2349	Classified Overtime	(3,141)	1,496	4,561	-
	<b>Total 2300</b>	<b>6,143</b>	<b>8,493</b>	<b>6,167</b>	<b>10,000</b>
	<b>Total 2000 Series</b>	<b>166,425</b>	<b>164,014</b>	<b>183,010</b>	<b>175,274</b>
<b><u>Employee Benefits</u></b>					
3130	STRS Other Academic Employee	5,797	788	6,077	2,028
	<b>Total 3100</b>	<b>5,797</b>	<b>788</b>	<b>6,077</b>	<b>2,028</b>
3220	PERS Classified Employee	16,608	17,350	18,414	21,842
	<b>Total 3200</b>	<b>16,608</b>	<b>17,350</b>	<b>18,414</b>	<b>21,842</b>
3320	OASDHI Classified Employee	10,865	9,063	9,630	9,751
3325	Medicare Classified Employee	2,651	2,233	2,553	2,396
3335	Medicare Non-teaching Academic	1,019	129	145	234
	<b>Total 3300</b>	<b>14,536</b>	<b>11,425</b>	<b>12,328</b>	<b>12,381</b>
3420	H&W Classified Employee	39,911	38,837	41,582	45,519
3430	H&W Non-teaching Academic	10,383	-	463	631
3460	OPEB. Classified Employee	-	-	458	351
3470	OPEB. Non-teaching Academic	-	-	24	32
	<b>Total 3400</b>	<b>50,294</b>	<b>38,837</b>	<b>42,526</b>	<b>46,533</b>
3520	SUI Classified Employee	92	78	89	83
3530	SUI Other Academic Employee	35	4	5	8
	<b>Total 3500</b>	<b>127</b>	<b>82</b>	<b>94</b>	<b>91</b>
3620	Work Comp Classified Employee	4,425	3,705	2,047	876
3630	Work Comp Non-tching Academic	1,609	203	119	81
	<b>Total 3600</b>	<b>6,034</b>	<b>3,908</b>	<b>2,166</b>	<b>957</b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3920	Other Benefits Classified Employee	(3,439)	180	273	-
3930	Other - Academic Non-Teaching	236	(236)	-	-
	<b>Total 3900</b>	<b>(3,203)</b>	<b>(57)</b>	<b>273</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>90,193</b>	<b>72,333</b>	<b>81,878</b>	<b>83,832</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	10,085	8,359	4,300	6,200
4580	Theater Supplies	1,834	4,379	16,213	17,813
4590	Office/Other Supplies	493	-	-	-
	<b>Total 4500</b>	<b>12,412</b>	<b>12,738</b>	<b>20,513</b>	<b>24,013</b>
	<b>Total 4000 Series</b>	<b>12,412</b>	<b>12,738</b>	<b>20,513</b>	<b>24,013</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	1,875	457	163	161
	<b>Total 5000</b>	<b>1,875</b>	<b>457</b>	<b>163</b>	<b>161</b>
5198	Professional Services	238,000	121,488	104,958	104,958
	<b>Total 5100</b>	<b>238,000</b>	<b>121,488</b>	<b>104,958</b>	<b>104,958</b>
5219	Other Travel Expense	2,360	3,489	2,557	2,746
	<b>Total 5200</b>	<b>2,360</b>	<b>3,489</b>	<b>2,557</b>	<b>2,746</b>
5421	GL & Property Expenses	-	2,309	3,647	2,297
	<b>Total 5400</b>	<b>-</b>	<b>2,309</b>	<b>3,647</b>	<b>2,297</b>
5520	Electricity	700	700	700	700
	<b>Total 5500</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
5630	Rents & Leases	28,499	31,504	62,580	62,926
5632	Scenic Rentals	8,000	23,033	-	2,937
5633	Costume Rentals	15,112	15,853	12,059	14,625
5650	Transportation Contracts	3,769	243	369	600
	<b>Total 5600</b>	<b>55,379</b>	<b>70,632</b>	<b>75,008</b>	<b>81,088</b>
5740	Advertising	8,724	3,200	1,520	4,500
	<b>Total 5700</b>	<b>8,724</b>	<b>3,200</b>	<b>1,520</b>	<b>4,500</b>
5892	Bank Card Charges	3,467	2,548	1,707	2,000
	<b>Total 5800</b>	<b>3,467</b>	<b>2,548</b>	<b>1,707</b>	<b>2,000</b>
	<b>Total 5000 Series</b>	<b>310,505</b>	<b>204,823</b>	<b>190,261</b>	<b>198,450</b>
	<b>Total Expenditures</b>	<b>651,672</b>	<b>460,915</b>	<b>485,630</b>	<b>497,688</b>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Unrestricted	(909,778)	(806,432)	(717,476)	(691,924)
	<b>Total 7900</b>	<u>(909,778)</u>	<u>(806,432)</u>	<u>(717,476)</u>	<u>(691,924)</u>
	<b>Total 7000 Series</b>	<u>(909,778)</u>	<u>(806,432)</u>	<u>(717,476)</u>	<u>(691,924)</u>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ (258,106)</u>	<u>\$ (345,517)</u>	<u>\$ (231,845)</u>	<u>\$ (194,236)</u>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 456,496
Local Income	<u>1,101,270</u>
Total Available Funds (TAF)	<u>\$ 1,557,766</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200 and 3300	180,045
8999	Intrafund Transfer to Resources 1000 and 1090	<u>1,326,333</u>
	Total Expenditures	1,549,978
7900	* Contingency / Reserves	<u>7,788</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,557,766</u>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
<b>8847</b> Bookstore Commissions	\$ 918,939	\$ 1,000,931	\$ 1,104,766	\$ 1,100,000
<b>8860</b> Interest	249	297	1,289	1,270
<b>Total 1.0</b>	<u>919,188</u>	<u>1,001,228</u>	<u>1,106,055</u>	<u>1,101,270</u>
 <b>2.0 Beginning Balance July 1</b>				
	90,378	132,095	208,317	456,496
<b>Total 2.0</b>	<u>90,378</u>	<u>132,095</u>	<u>208,317</u>	<u>456,496</u>
 <b>Total Available Funds</b>	 <u>\$ 1,009,566</u>	 <u>\$ 1,133,323</u>	 <u>\$ 1,314,373</u>	 <u>\$ 1,557,766</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	\$ 28	\$ -	\$ -	\$ -
	<b>Total 5000</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>
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>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
	<b>Total 5000 Series</b>	<b>43,628</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	483,843	256,503	155,045	105,045
7390	To Resource 3300	-	99,903	75,000	75,000
	<b>Total 7300</b>	<b>483,843</b>	<b>356,406</b>	<b>230,045</b>	<b>180,045</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	350,000	250,000	309,232	1,051,333
8999	To Resource 1090	-	275,000	275,000	275,000
	<b>Total 8999</b>	<b>350,000</b>	<b>525,000</b>	<b>584,232</b>	<b>1,326,333</b>
	<b>Total Expenditures</b>	<b>877,471</b>	<b>925,006</b>	<b>857,877</b>	<b>1,549,978</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	132,095	208,317	456,496	7,788
	<b>Total 7900</b>	<b>132,095</b>	<b>208,317</b>	<b>456,496</b>	<b>7,788</b>
	<b>Total 7000 Series</b>	<b>615,938</b>	<b>564,723</b>	<b>686,541</b>	<b>187,833</b>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,009,566</b>	<b>\$ 1,133,323</b>	<b>\$ 1,314,373</b>	<b>\$ 1,557,766</b>



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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	13,134
Local Income	\$	25,400	
Intrafund Transfer From Resource 1000		<u>168,706</u>	
Total Income			<u>194,106</u>
Total Available Funds (TAF)			<u>\$ 207,240</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	89,436
3000	Employee Benefits		60,424
4000	Books and Supplies		1,350
5000	Services and Operating Expenses		<u>50,849</u>
	Total Expenditures		202,059
7900	* Contingency / Reserves		<u>5,181</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u><u>207,240</u></u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 100	\$ 56	\$ 408	\$ 400
<b>8890</b> City of Riverside	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Total 1.0</b>	<u><b>25,100</b></u>	<u><b>25,056</b></u>	<u><b>25,408</b></u>	<u><b>25,400</b></u>
<b>2.0 Intrafund Transfer</b>				
<b>8999</b> From Resource 1000	<u>99,373</u>	<u>110,900</u>	<u>149,847</u>	<u>168,706</u>
<b>Total 2.0</b>	<u><b>99,373</b></u>	<u><b>110,900</b></u>	<u><b>149,847</b></u>	<u><b>168,706</b></u>
<b>3.0 Beginning Balance July 1</b>	<u>(5,383)</u>	<u>24,243</u>	<u>5,468</u>	<u>13,134</u>
<b>Total 3.0</b>	<u><b>(5,383)</b></u>	<u><b>24,243</b></u>	<u><b>5,468</b></u>	<u><b>13,134</b></u>
<b>Total Available Funds</b>	<u><b>\$ 119,090</b></u>	<u><b>\$ 160,199</b></u>	<u><b>\$ 180,723</b></u>	<u><b>\$ 207,240</b></u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	36,390	74,428	57,746	81,437
2119	Classified Full Time	-	-	-	5,999
	<b>Total 2100</b>	<b>36,390</b>	<b>74,428</b>	<b>57,746</b>	<b>87,436</b>
2331	Student Help Non-Instructional	-	-	-	2,000
	<b>TOTAL 2300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
	<b>Total 2000 Series</b>	<b>36,390</b>	<b>74,428</b>	<b>57,746</b>	<b>89,436</b>
<b><u>Employee Benefits</u></b>					
3220	PERS	4,044	8,814	6,838	12,144
	<b>Total 3200</b>	<b>4,044</b>	<b>8,814</b>	<b>6,838</b>	<b>12,144</b>
3320	OASDHI Classified Employee	2,191	4,641	3,618	5,421
3325	Medicare Classified Employee	512	1,086	846	1,268
	<b>Total 3300</b>	<b>2,703</b>	<b>5,727</b>	<b>4,464</b>	<b>6,689</b>
3420	H&W	13,956	26,120	22,271	40,921
3460	OPEB, Classified Employee	-	-	134	179
	<b>Total 3400</b>	<b>13,956</b>	<b>26,120</b>	<b>22,405</b>	<b>41,100</b>
3520	SUI Classified Employee	18	37	29	44
	<b>Total 3500</b>	<b>18</b>	<b>37</b>	<b>29</b>	<b>44</b>
3620	Work Comp - Academic Non-Teaching	809	1,715	720	447
	<b>Total 3600</b>	<b>809</b>	<b>1,715</b>	<b>720</b>	<b>447</b>
3920	Other Benefits	105	(46)	(59)	-
	<b>Total 3900</b>	<b>105</b>	<b>(46)</b>	<b>(59)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>21,635</b>	<b>42,367</b>	<b>34,397</b>	<b>60,424</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	307	105	53	150
	<b>Total 4200</b>	<b>307</b>	<b>105</b>	<b>53</b>	<b>150</b>
4555	Copying and Printing	498	447	155	200
4590	Office/Other Supplies	580	469	953	1,000
	<b>Total 4500</b>	<b>1,078</b>	<b>916</b>	<b>1,108</b>	<b>1,200</b>
	<b>Total 4000 Series</b>	<b>1,385</b>	<b>1,021</b>	<b>1,161</b>	<b>1,350</b>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	-	-	26,380	-
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>26,380</b>	<b>-</b>
5220	Conference Attendance	35	-	-	50

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 5200</b>	<u>35</u>	<u>-</u>	<u>-</u>	<u>50</u>
5310	Memberships	-	150	-	150
	<b>Total 5300</b>	<u>-</u>	<u>150</u>	<u>-</u>	<u>150</u>
5421	GL & Property Expenses	-	1,005	1,091	1,073
	<b>Total 5400</b>	<u>-</u>	<u>1,005</u>	<u>1,091</u>	<u>1,073</u>
5510	Natural Gas	494	406	8	500
5520	Electricity	31,973	29,890	39,388	40,176
5530	Water	1,152	1,131	1,453	1,500
5541	Cellular Telephone	418	-	-	-
	<b>Total 5500</b>	<u>34,037</u>	<u>31,427</u>	<u>40,849</u>	<u>42,176</u>
5644	Repairs	-	-	2,901	6,000
	<b>Total 5600</b>	<u>-</u>	<u>-</u>	<u>2,901</u>	<u>6,000</u>
5790	Other Legal Fees	79	150	-	100
	<b>Total 5700</b>	<u>79</u>	<u>150</u>	<u>-</u>	<u>100</u>
5890	Other Services	360	1,308	885	1,300
	<b>Total 5800</b>	<u>360</u>	<u>1,308</u>	<u>885</u>	<u>1,300</u>
	<b>Total 5000 Series</b>	<u>34,511</u>	<u>34,040</u>	<u>72,106</u>	<u>50,849</u>
<b>Capital Outlay</b>					
6481	Equip Add'l < \$5000	926	2,875	2,178	-
	<b>Total 6400</b>	<u>926</u>	<u>2,875</u>	<u>2,178</u>	<u>-</u>
	<b>Total 6000 Series</b>	<u>926</u>	<u>2,875</u>	<u>2,178</u>	<u>-</u>
	<b>Total Expenditures</b>	<u>94,847</u>	<u>154,731</u>	<u>167,589</u>	<u>202,059</u>
<b>Contingency/Fund Balance</b>					
7910	Unrestricted	24,243	5,468	13,134	5,181
	<b>Total 7900</b>	<u>24,243</u>	<u>5,468</u>	<u>13,134</u>	<u>5,181</u>
	<b>Total 7000 Series</b>	<u>24,243</u>	<u>5,468</u>	<u>13,134</u>	<u>5,181</u>
<b>Total Resource 1120</b>					
<b>Expenditures/Contingency/Fund Balance</b>					
		<u>\$ 119,090</u>	<u>\$ 160,199</u>	<u>\$ 180,723</u>	<u>\$ 207,240</u>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 167,047
Local Income	<u>773,216</u>
Total Available Income (TAF)	<u>\$ 940,263</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 152,736
3000	Employee Benefits	79,416
4000	Books and Supplies	30,150
5000	Services and Operating Expenses	941,581
6000	Capital Outlay	<u>3,500</u>
	Total Expenditures	1,207,383
7900	* Contingency / Reserves	<u>(267,120)</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 940,263</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8690 Other State Revenue	\$ -	\$ -	\$ 3,075	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>3,075</u>	<u>-</u>
<b>2.0 Local Income</b>				
8831 California Family Life Center SPP 462	-	-	3,588	-
8831 City of Rvrsd Human Resrc SPP 484	1,903	1,200	22,500	10,000
8831 Clark Western Dietrich Building Sys SPP 470	4,800	-	-	-
8831 Cryoquip SPP 461	-	2,000	-	-
8831 Elsinore Valley Muni Water District SPP 424	-	-	-	3,200
8831 ETP - Core SPP 449	510,631	175,975	-	-
8831 ETP - Core SPP 463	-	-	354,092	595,816
8831 ETP - Core SPP 469	-	821,421	(103,665)	-
8831 ETP - Alternative Fuel SPP 450	52,567	232,183	-	-
8831 International Rectifier SPP 477	78,888	58,009	51,873	-
8831 McClane Company SPP 433	800	800	-	-
8831 Pacific Coachworks SPP 424	-	-	3,200	-
8831 Riverside Community Hospital SPP 440	1,600	-	-	-
8831 Riverside County Office of Ed SPP 457	-	3,000	-	-
8831 Riverside County Regional Med Ctr SPP 473	13,433	11,425	-	-
8831 Riverside County Transportation SPP 458	-	2,500	1,800	-
8831 Samaha & Associates, Inc. SPP 498	1,000	-	-	-
8831 San Bernardino CCD SPP 422	-	-	-	53,900
8831 US Continental Marketing SPP 425	-	-	-	10,000
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8860 Interest	-	-	-	300
<b>Total 2.0</b>	<u>665,622</u>	<u>1,308,513</u>	<u>333,388</u>	<u>773,216</u>
<b>3.0 Beginning Balance July 1</b>				
<b>Total 3.0</b>	<u>92,346</u>	<u>577</u>	<u>419,187</u>	<u>167,047</u>
<b>Total Available Funds</b>	<u>\$ 757,968</u>	<u>\$ 1,309,090</u>	<u>\$ 755,650</u>	<u>\$ 940,263</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1330	Part-Time Teaching Fall	\$ 12,035	\$ 6,306	\$ 7,739	\$ -
1331	Part-Time Teaching Summer	-	965	4,194	-
1333	Part-Time Teaching Spring	13,130	6,848	6,291	-
1334	Part-Time Teaching Summer (Even years)	1,918	1,951	-	-
	<b>Total 1300</b>	<b>27,083</b>	<b>16,070</b>	<b>18,224</b>	<b>-</b>
1439	Part Time - Counselors/Librarians/Overload	2,416	-	-	-
1490	Academic Special Project	15,473	8,187	9,137	-
	<b>Total 1400</b>	<b>17,888</b>	<b>8,187</b>	<b>9,137</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>44,971</b>	<b>24,257</b>	<b>27,361</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	78,067	87,521	89,659	92,280
2119	Full Time Regular	44,921	54,745	57,984	60,456
	<b>Total 2100</b>	<b>122,989</b>	<b>142,266</b>	<b>147,643</b>	<b>152,736</b>
2349	Overtime	85	-	-	-
	<b>Total 2300</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>123,073</b>	<b>142,266</b>	<b>147,643</b>	<b>152,736</b>
<b><u>Employee Benefits</u></b>					
3110	STRS - Teachers & Aides	2,234	867	5,030	-
3130	STRS - Academic Non-Teaching	1,326	727	987	-
	<b>Total 3100</b>	<b>3,560</b>	<b>1,594</b>	<b>6,018</b>	<b>-</b>
3220	PERS Classified	13,622	16,885	17,718	21,212
3230	PERS - Academic Non-Teaching	142	-	-	-
	<b>Total 3200</b>	<b>13,765</b>	<b>16,885</b>	<b>17,718</b>	<b>21,212</b>
3315	Medicare - Teachers & Aides	393	233	264	-
3320	OASDHI Classified	7,428	8,893	9,275	9,470
3325	Medicare Classified	1,737	2,080	2,169	2,215
3330	OASDI - Academic Non-Teaching	77	-	-	-
3335	Medicare - Academic Non-Teaching	259	119	132	-
	<b>Total 3300</b>	<b>9,895</b>	<b>11,325</b>	<b>11,841</b>	<b>11,685</b>
3420	H&W Classified	28,061	34,328	44,663	45,374
3450	OPEB - Teachers & Aides	-	-	48	-
3460	OPEB Classified	-	-	374	305
3470	OPEB - Academic Non Teaching	-	-	23	-
	<b>Total 3400</b>	<b>28,061</b>	<b>34,328</b>	<b>45,108</b>	<b>45,679</b>
3510	SUI - Teachers & Aides	14	8	9	-

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3520	SUI Classified	60	72	75	76
3530	SUI - Academic Non-Teaching	9	4	5	-
	<b>Total 3500</b>	<b>82</b>	<b>84</b>	<b>88</b>	<b>76</b>
3610	WC - Teachers & Aides	620	368	203	-
3620	Work Comp Classified	2,744	3,285	1,746	764
3630	WC - Academic Non-Teaching	410	188	103	-
	<b>Total 3600</b>	<b>3,774</b>	<b>3,840</b>	<b>2,052</b>	<b>764</b>
3920/30	Other Benefits	105	(129)	(214)	-
	<b>Total 3900</b>	<b>105</b>	<b>(129)</b>	<b>(214)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>59,241</b>	<b>67,927</b>	<b>82,611</b>	<b>79,416</b>
<u>Books and Supplies</u>					
4320	Instructional Supplies	1,669	3,854	808	200
	<b>Total 4300</b>	<b>1,669</b>	<b>3,854</b>	<b>808</b>	<b>200</b>
4555	Copying and Printing	6	-	-	100
4590	Other Supplies	516	1,269	931	650
4599	Cont Ed Instr Suppl	8,522	1,046	1,802	29,000
	<b>Total 4500</b>	<b>9,044</b>	<b>2,315</b>	<b>2,733</b>	<b>29,750</b>
4710	Food	-	-	53	200
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>53</b>	<b>200</b>
	<b>Total 4000 Series</b>	<b>10,713</b>	<b>6,170</b>	<b>3,593</b>	<b>30,150</b>
<u>Services and Operating Expenses</u>					
5045	Postage	21	11	32	125
	<b>Total 5000</b>	<b>21</b>	<b>11</b>	<b>32</b>	<b>125</b>
5110	Consultants	60,654	110,225	5,927	144,598
5197	Grant/Contract Sub Agreement	381,186	451,552	261,942	656,995
5198	Professional Services	1,075	715	-	15,000
	<b>Total 5100</b>	<b>442,915</b>	<b>562,492</b>	<b>267,869</b>	<b>816,593</b>
5210	Mileage	4,840	2,042	3,715	518
5211	Meeting Expense	-	500	563	876
5219	Other Travel Expense	-	50	-	-
5220	Conference Attendance	324	1,977	472	700
	<b>Total 5200</b>	<b>5,164</b>	<b>4,570</b>	<b>4,750</b>	<b>2,094</b>
5310	Memberships and Dues	2,500	-	-	-
	<b>Total 5300</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Riverside Community College District  
2016-2017 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
5421	GL & Property Expenses	-	2,248	3,308	1,833
	<b>Total 5400</b>	<b>-</b>	<b>2,248</b>	<b>3,308</b>	<b>1,833</b>
5520	Electricity	3,332	4,565	2,508	3,400
5530	Water	435	317	224	450
5540	Telephone	-	-	-	150
5541	Cellular Telephone	1,009	1,065	1,187	1,125
5570	Waste Disposal	229	254	185	250
	<b>Total 5500</b>	<b>5,005</b>	<b>6,201</b>	<b>4,104</b>	<b>5,375</b>
5740	Advertising	-	-	-	500
5790	Licenses, Permits, and Other Fees	-	-	527	161
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>527</b>	<b>661</b>
5890	Outside Services and Operating Costs	49,665	42,780	41,573	114,900
	<b>Total 5800</b>	<b>49,665</b>	<b>42,780</b>	<b>41,573</b>	<b>114,900</b>
	<b>Total 5000 Series</b>	<b>505,269</b>	<b>618,303</b>	<b>322,162</b>	<b>941,581</b>
<b><u>Capital Outlay</u></b>					
6481	Equip Add'l \$200-4999	-	-	-	500
6485	Comp Equip Addtl \$200 to \$4,999	-	30,981	-	3,000
	<b>Total 6400</b>	<b>-</b>	<b>30,981</b>	<b>-</b>	<b>3,500</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>30,981</b>	<b>-</b>	<b>3,500</b>
	<b>Total Expenditures</b>	<b>743,268</b>	<b>889,903</b>	<b>583,370</b>	<b>1,207,383</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	14,124	-	5,232	-
	<b>Total 8999</b>	<b>14,124</b>	<b>-</b>	<b>5,232</b>	<b>-</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	577	419,187	167,047	(267,120)
	<b>Total 7900</b>	<b>577</b>	<b>419,187</b>	<b>167,047</b>	<b>(267,120)</b>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 757,968</b>	<b>\$ 1,309,090</b>	<b>\$ 755,650</b>	<b>\$ 940,263</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 4,687,326
Local Income	<u>1,889,750</u>
Total Available Income (TAF)	<u>\$ 6,577,076</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 567,283
6000	Capital Outlay	<u>3,307,759</u>
	Total Expenditures	3,875,042
7900	* Contingency / Reserves	<u>2,702,034</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 6,577,076</u>

\* 5% Contingency reserve calculated from TAF equals \$ 328,854

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
8850 Rents & Leases	\$ 5,959	\$ 8,054	\$ 5,938	\$ -
8860 Interest	29,860	30,846	38,690	39,250
8890 Redevelopment Agency Pass-Thru	<u>1,508,689</u>	<u>1,743,930</u>	<u>1,855,556</u>	<u>1,850,500</u>
<b>Total 1.0</b>	<b><u>1,544,508</u></b>	<b><u>1,782,830</u></b>	<b><u>1,900,184</u></b>	<b><u>1,889,750</u></b>
<b>2.0 Beginning Balance July 1</b>	<u>7,410,310</u>	<u>8,352,058</u>	<u>9,478,952</u>	<u>4,687,326</u>
<b>Total 2.0</b>	<b><u>7,410,310</u></b>	<b><u>8,352,058</u></b>	<b><u>9,478,952</u></b>	<b><u>4,687,326</u></b>
<b>Total Available Funds</b>	<b><u>\$ 8,954,818</u></b>	<b><u>\$ 10,134,888</u></b>	<b><u>\$ 11,379,136</u></b>	<b><u>\$ 6,577,076</u></b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	\$ 1,394	\$ 802	\$ -	\$ -
	<b>Total 4500</b>	<b>1,394</b>	<b>802</b>	-	-
4644	Repair Supplies	3,881	4,415	-	-
	<b>Total 4600</b>	<b>3,881</b>	<b>4,415</b>	-	-
	<b>Total 4000 Series</b>	<b>5,275</b>	<b>5,217</b>	-	-
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	82,585	78,332	78,402	116,110
5198		-	-	68,765	3,420
	<b>Total 5100</b>	<b>82,585</b>	<b>78,332</b>	<b>147,167</b>	<b>119,530</b>
5510	Natural Gas	7,235	6,419	6,727	-
5520	Electricity	51,330	48,900	42,822	-
5530	Water	644	718	436	-
5540	Telephone	86,649	95,589	125,236	206,400
5541	Cellular Telephone	-	-	7,486	-
5570	Waste Disposal	2,545	2,574	2,722	-
	<b>Total 5500</b>	<b>148,403</b>	<b>154,200</b>	<b>185,429</b>	<b>206,400</b>
5644	Repairs	780	4,048	-	7,000
5649	Computer Software Maintenance/Lic	-	-	65,531	234,353
	<b>Total 5600</b>	<b>780</b>	<b>4,048</b>	<b>65,531</b>	<b>241,353</b>
5890	Other Services	-	-	1,259	-
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>1,259</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>231,768</b>	<b>236,580</b>	<b>399,386</b>	<b>567,283</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6211	Advertising & Legal	-	-	1,193	-
6212	Engineering	-	4,473	-	-
6216	Construction	-	3,106	5,885,426	57,826
6219	Other	-	10,425	132,475	-
6223	Architect's Fees	-	-	-	9,520
6224	Testing	-	-	-	15,867
6226	Remodel	-	163,988	39,400	-
6227	Fixtures/Fixed Equipment	7,966	15,681	-	7,575
6229	Other	-	(42)	-	4,182
	<b>Total 6200</b>	<b>7,966</b>	<b>197,631</b>	<b>6,058,493</b>	<b>94,970</b>
<b>Equipment</b>					
6481	Equip Add'l <\$5000	164,809	23,855	17,748	2,318,665
6482	Equip Add'l >\$5000	124,596	26,095	17,607	134,653

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
6485	Computer Equip Add'l <\$4999	68,347	10,242	39,449	37,000
6486	Computer Equip Add'l >5000	-	156,316	159,127	722,471
	<b>Total 6400</b>	<b><u>357,752</u></b>	<b><u>216,508</u></b>	<b><u>233,931</u></b>	<b><u>3,212,789</u></b>
	<b>Total 6000 Series</b>	<b><u>365,718</u></b>	<b><u>414,139</u></b>	<b><u>6,292,424</u></b>	<b><u>3,307,759</u></b>
	<b>Total Expenditures</b>	<b><u>602,760</u></b>	<b><u>655,936</u></b>	<b><u>6,691,810</u></b>	<b><u>3,875,042</u></b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	8,352,058	9,478,952	4,687,326	2,702,034
	<b>Total 7900</b>	<b><u>8,352,058</u></b>	<b><u>9,478,952</u></b>	<b><u>4,687,326</u></b>	<b><u>2,702,034</u></b>
<b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 8,954,818</u></b>	<b><u>\$ 10,134,888</u></b>	<b><u>\$ 11,379,136</u></b>	<b><u>\$ 6,577,076</u></b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 13,249,155		
State Income	49,979,344		
Local Income	2,952,566		
Intrafund Transfers	<u>1,032,605</u>		
Total Income			<u>67,213,670</u>
Total Available Funds (TAF)		\$	<u>67,213,670</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	5,723,575
2000	Classified Salaries		13,445,870
3000	Employee Benefits		7,336,824
4000	Books and Supplies		8,161,523
5000	Services and Operating Expenses		26,100,298
6000	Capital Outlay		5,003,132
7600	Student Grants / Bus Passes		<u>1,442,448</u>
	Total Expenditures		67,213,670
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>67,213,670</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>8120</b>	<b>38</b> Upward Bound TRIO Riverside SPP 038	\$ 216,029	\$ 226,904	\$ 284,659	\$ 379,442
<b>8120</b>	<b>64</b> Student Support Services Project SPP 064	-	-	91,239	348,761
<b>8120</b>	<b>65</b> Disabled Student Support Services Program SPP 065	-	-	129,363	310,637
<b>8120</b>	<b>66</b> Veterans Student Support Services Project SPP 066	-	-	93,571	346,429
<b>8190</b>	<b>98</b> Foster and Kinship Care SPP 098	47,427	47,854	58,929	67,128
<b>8120</b>	<b>104</b> SSS Trio - Moreno Valley 10/15 SPP 104	198,532	214,885	32,340	-
<b>8120</b>	<b>105</b> SSS Rise - Norco 10/15 SPP 105	209,505	147,560	40,429	-
<b>8120</b>	<b>106</b> SSS Trio - Riverside 10/15 SPP 106	220,901	205,771	40,209	-
<b>8190</b>	<b>108</b> Tri-Tech Small Bus Development SPP 108	227,333	72,667	195,526	144,474
<b>8190</b>	<b>109</b> Tri-Tech Small Bus Development SPP 109	113,692	177,408	162,592	340,000
<b>8190</b>	<b>113</b> Tri-Tech Small Business Jobs Act SPP 113	85,765	-	-	-
<b>8120</b>	<b>119</b> Title V - HIS - BCTC - Corrections Scenario SPP 119	-	-	9,860	1,040,140
<b>8190</b>	<b>128</b> Tri-Tech Small Bus Development 2015 C/O SPP 128	-	5,124	31,941	-
<b>8190</b>	<b>131</b> Tri-Tech Small Bus Development SPP 131	-	-	145,989	294,011
<b>8120</b>	<b>132</b> Title V - Accelerating Pathways SPP 132	-	-	139,249	910,751
<b>8190</b>	<b>145</b> Procurement Assistance SPP 145	103,760	140,884	143,327	156,230
<b>8190</b>	<b>147</b> Procurement Assistance SPP 147	119,884	149,906	136,046	299,557
<b>8120</b>	<b>156</b> Title V Norco Campus 09/14 SPP 156	437,499	220,809	6,835	-
<b>8190</b>	<b>157</b> RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	93,203	98,608	102,198	102,334
<b>8190</b>	<b>183</b> Workability Grant SPP 183	252,225	247,725	235,716	290,060
<b>8120</b>	<b>194</b> Title V Moreno Valley Campus 09/14 SPP 194	487,353	418,446	100,680	-
<b>8120</b>	<b>195</b> Title V HSI Coop Program Norco CSUSB SPP 195	817,514	830,557	118,544	-
<b>8120</b>	<b>196</b> Title V HSI Pathways to Excellence SPP 196	879,306	644,583	661,506	178,062
<b>8120</b>	<b>199</b> Title V HSI Stem and Articulation Programs SPP 199	1,654,148	891,121	494,154	336,676
<b>8190</b>	<b>209</b> California State Trade Export Program SPP 209	-	-	111,726	82,096
<b>8190</b>	<b>213</b> Affordable Care Act - Expansion of PA Trng SPP 213	325,329	-	-	-
<b>8190</b>	<b>217</b> California State Trade Export Program SPP 217	77,853	30,610	-	-
<b>8190</b>	<b>230</b> ECS Consortium Grant SPP 230	18,750	18,450	24,338	24,375
<b>8120</b>	<b>242</b> Student Support Services TRIO - Norco 10/15 SPP 242	188,012	236,236	47,911	-
<b>8190</b>	<b>257</b> Nursing Ed Practice & Retention 10/13 SPP 257	57,766	-	-	-
<b>8120</b>	<b>283</b> Upward Bound - Vista Del Lago SPP 283	228,160	257,508	271,702	342,087
<b>8120</b>	<b>284</b> Upward Bound - AUSD SPP 284	265,225	268,586	270,697	224,645
<b>8120</b>	<b>285</b> Upward Bound - Centennial SPP 285	279,237	307,366	351,313	345,403
<b>8120</b>	<b>286</b> Upward Bound - Corona SPP 286	218,502	263,047	286,502	281,766
<b>8190</b>	<b>289</b> Riverside Urban Area Security Initiative SPP 289	2,420	-	1,672	6,000
<b>8190</b>	<b>290</b> @LIKE Career Pathways Program SPP 290	3,634	-	-	-
<b>8190</b>	<b>291</b> College Connection II SPP 291	-	-	73,184	72,995
<b>8190</b>	<b>292</b> California Family Life Center - Rubidoux SPP 292	11,749	11,410	-	-
<b>8120</b>	<b>297</b> SSS RISE - Norco 15/20 SPP 297	-	-	164,876	275,124
<b>8150</b>	<b>300</b> FWS Off Campus SPP 300	99,862	160,799	178,577	131,260
<b>8150</b>	<b>301</b> FWS Off Campus America Reads SPP 301	7,887	28,396	39,073	-
<b>8150</b>	<b>302</b> FWS Off Campus America Counts SPP 302	5,939	18,852	22,294	-
<b>8150</b>	<b>303</b> FWS Off Campus Literacy SPP 303	4,198	4,206	3,318	-
<b>8150</b>	<b>304</b> FWS On Campus SPP 304	771,835	723,821	778,014	961,341
<b>8150</b>	<b>305</b> FWS On Campus CalWORKs (25%) SPP 305	49,373	58,025	58,344	-

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
8150	306 FWS On Campus CalWORKs (75%) SPP 306	26,314	3,982	-	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	3,513	5,823	-
8190	320 GP-Impact: Geoscientist Development	-	-	-	23,525
8190	323 NSF Supply Chain Technology Education SPP 323	758,142	678,835	667,443	96,387
8120	324 Project Technology Access Program SPP 324	1,322,571	910,899	782,107	240,286
8190	334 Trade Adj Assistance CC & Career Training SPP 334	-	46,333	513,106	1,972,986
8190	336 Federal and State Technology (FAST) SPP 336	-	22,453	-	150,000
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	-	-	182,956	279,250
8120	342 Talent Search Program Mo Val 16/21 SPP 342	-	-	-	240,000
8190	353 UCR/USDA Building Bridges Nano-Water SPP 353	10,120	27,537	-	-
8140	366 TANF 50% SPP 366	166,487	187,414	188,917	180,464
8170	370 VTEA SPP 370	1,065,779	1,039,482	1,025,267	1,103,482
8170	371 CTE Transitions SPP 371	104,767	85,637	100,314	131,244
8170	372 Career Technical Education Research SPP 372	-	10,000	-	-
8190	376 Flying with Swallows SPP 376	-	-	42,760	207,239
8170	377 VTEA Title IIA State Leadrshp SPP 377	210,799	217,004	218,649	220,000
8190	385 The Information Assurance Auditing Project SPP 385	-	-	-	77,567
8190	386 Bulletproof Vest Partnership SPP 386	2,268	594	1,782	1,538
8160	730 Veterans Education SPP 730	7,839	6,091	9,996	33,403
<b>Total 1.0</b>		<b>12,454,893</b>	<b>10,367,897</b>	<b>9,877,561</b>	<b>13,249,155</b>
<b><u>2.0 State Income</u></b>					
8652	0 CALSTRS On-Behalf Payments 13/14	-	-	246,594	-
8659	19 Alliance for Allied Health Professionals SPP 019	-	-	-	17
8659	20 Basic Skills ESL 13/14 SPP 020	166,206	286,800	-	-
8659	21 Basic Skills ESL 15/16 SPP 021	-	-	100,325	435,098
8659	22 Basic Skills ESL 14/15 SPP 022	-	142,110	365,475	-
8659	25 Basic Skills ESL 10/11 SPP 025	-	-	-	530,942
8659	26 Basic Skills ESL 11/12 SPP 026	37,586	-	-	-
8659	29 Basic Skills ESL 12/13 SPP 029	179,800	77,564	-	-
8658	31 Proposition 39 Clean Energy Grant SPP 031	-	66,774	66,833	-
8627	36 GO-BIZ Grant SPP 036	-	72,126	24,392	60,000
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	242,200	104,200	-	382,000
8659	56 Enrollment Growth for ADN-RN 14/15 SPP 056	-	406,187	-	-
8659	59 Enrollment Growth for AND-RN 15/16 SPP 059	-	-	406,187	-
8622	60 EOPS SPP 060	1,445,095	1,405,876	1,960,413	1,877,072
8629	61 CARE SPP 061	134,865	133,791	226,649	215,657
8627	62 EOPS/Special Project Set-Aside SPP 062	-	-	73,017	19,268
8627	63 SSSP Special Project Set-Aside SPP 063	-	-	210,762	638,867
8659	67 SFAA - Capacity SPP 067	916,546	900,493	917,631	939,442
8659	68 SFAA - Implementation SPP 068	-	-	39,911	-
8659	69 SFAA - Base SPP 069	412,007	409,518	445,187	463,219
8629	75 Instr/Library Equip Block Grant SPP 075	242,165	1,322,806	1,150,709	1,435,072
8659	80 Student Success and Support Program SPP 080	1,598,327	3,233,341	5,598,900	6,911,961
8659	81 Student Equity SPP 081	-	560,155	2,922,370	4,713,927
8659	84 Staff Development SPP 084 thru 087	973	425	-	2,788
8659	92 AB 86 Adult Education Consortium SPP 092	49,759	194,184	184,118	-



**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
8627	95 Puente Project SPP 095	-	-	1,500	-
8659	98 Foster & Kinship Care Educ SPP 098	83,100	83,661	74,114	68,813
8627	99 SFAP - Fiscal Coordination SPP 099	-	-	14,244	494,416
8659	118 Middle College High School - Norco SPP 118	-	-	74,646	24,354
8659	121 Middle College HS (Norco) SPP 121	-	8,075	42,425	99,000
8659	133 Comm Colleges Basic Skills & St Outcomes SPP 133	-	-	-	1,321,637
8627	139 GO-BIZ 15/16 SPP 139	-	-	78,000	-
8659	170 Faculty/Staff Diversity SPP 170	18,384	13,025	11,953	2,219
8621	180 DSP&S SPP 180	2,205,842	3,016,245	2,904,187	2,137,821
8659	185 Active Minds/Mental Health Education SPP 185	-	8,775	1,225	-
8659	197 Sector Navigator: Global Trade & Logistics SPP 197	-	323,540	-	372,500
8659	198 Deputy Sector Navigator: Global Trd & Logsts SPP 198	-	147,245	152,755	200,000
8659	201 Sector Navigator: Global Trade & Logistics SPP 201	310,353	120,679	341,600	-
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	121,614	178,386	266,537	33,463
8659	211 Faculty Entrepreneurship Project 11/12 SPP 211	766	-	-	-
8659	215 Youth Entrepreneurship Program 11/12 SPP 215	81	6	-	-
8627	228 First 5 Riverside Access & Quality Initiative SPP 228	116,198	643,126	148,830	-
8659	244 Song Brown OSHPD - PA Program SPP 244	-	17,187	66,929	-
8659	252 Song Brown Registered Nursing - 13/15 PP 252	76,783	77,848	-	-
8659	254 Song Brown Registered Nursing - 14/16 SPP 254	-	69,703	110,297	-
8659	258 Song Brown RN Special Project SPP 258	44,871	57,196	22,933	-
8659	264 Enrollment Growth for ADN-RN 11/12 SPP 264	24,804	-	-	-
8659	267 Enrollment Growth for ADN-RN 12/13 SPP 267	287,329	-	-	-
8699	283 Upward Bound - Vista Del Lago SPP 283	4,078	3,157	4,619	-
8627	284 Upward Bound - AUSD SPP 284	-	2,269	1,906	-
8627	285 Upward Bound - Centennial High School SPP 285	-	2,649	2,059	-
8627	286 Upward Bound - Corona High School SPP 286	-	1,308	1,639	-
8627	294 ICT - Digital Media Mini Grant SPP 294	-	10,000	-	-
8659	295 CTE Comm Collaborative Pathways 11/12 SPP 295	228,575	-	-	-
8659	296 CTE Comm Collaborative Pathways 12/13 SPP 296	127,922	191,295	-	-
8659	298 Song Brown PA Base Funding SPP 298	38,107	35,795	-	-
8659	317 Song Brown RN Ed Capitation SPP 317	-	-	91,141	108,859
8659	318 Song Brown RN Ed Special Programs SPP 318	-	-	52,098	72,902
8659	325 Foster Parent Pre-Training SPP 325	-	66,980	114,505	130,735
8627	326 SFAA - Fiscal Coordination 14/16 SPP 326	-	51,502	(51,502)	437,000
8659	329 FSS Faculty On Line SPP 329	117,741	-	-	-
8627	330 St Financial Assist Program - Fiscal Coord SPP 330	202,967	-	-	-
8627	332 St Financial Assist Program - Fiscal Coord SPP 332	12,129	448,401	(460,530)	-
8659	333 Improving Patient Outcomes SPP 333	11,400	-	-	-
8659	338 Commercial Sexual Exploitation of Children SPP 338	-	-	1,640	2,110
8627	340 California Career Pathways Trust SPP 340	-	2,712	2,920,822	9,937,358
8659	344 Strong Workforce Program Local 16/17	-	-	-	2,918,223
8659	345 Strong Workforce Program Regional 16/17	-	-	-	7,703,557
8627	355 CCC Student Mental Health SPP 355	140,811	72,720	3,498	-
8626	359 CalWorks Comm Clg Set-Aside Prog SPP 359	36,300	38,520	35,904	5,576
8626	360 Cal Works Comm Clg Set-Aside Prog SPP 360	-	-	27,341	72,659

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
8659	362 Song Brown RN Special Programs 17/18 SPP 362	-	-	-	63,377
8659	363 Song Brown Health Care Workforce Training SPP 363	-	-	-	200,000
8626	367 CalWorks SPP 367	769,277	861,623	893,093	823,540
8627	369 Career Technical Ed Enhancement Fund SPP 369	-	1,215,549	2,631,843	111,386
8659	374 CTE Data Unlocked Initiative SPP 374	-	-	-	250,000
8659	378 Song Brown OSHPD - PA Program SPP 378	-	76,679	23,261	-
8629	383 Full Time Student Success SPP 383	-	-	842,400	1,016,531
8659	387 AB 86 Adult Education Block Grant SPP 387	-	-	26,208	514,319
8659	388 AB 86 Adult Education Block Grant 16/17 SPP 388	-	-	-	540,527
8659	389 Faculty Entrepreneurship Champion SPP 389	4,200	-	-	-
8681	735 Lottery SPP 735	894,756	838,302	1,080,217	1,691,132
<b>Total 2.0</b>		<b>11,303,914</b>	<b>18,000,509</b>	<b>27,493,807</b>	<b>49,979,344</b>

**3.0 Local Income**

8890	10 United Way-UBM&S STEM U Late Your Mind SPP 010	-	11,159	9,897	21,694
8820	11 Higher One - Financial Literacy Counts SPP 011	-	3,500	-	-
8820	12 Created Equal America's Cvl Rights Struggle SPP 012	-	-	-	1,200
8890	19 Alliance for Allied Health Professionals SPP 019	-	-	9,494	-
8890	30 CARES Plus SPP 030	-	-	14,791	-
8890	36 GO-BIZ Grant SPP 036	-	3,190	-	-
8890	47 Cashcourse Reimbursement Program SPP 047	-	-	768	-
8820	83 Non-Traditional Employment for Women SPP 083	-	-	14,658	8,342
8820	88 Career Ladders Project - SPP 088	25,000	-	-	-
8890	110 Tri-Tech SBDC Cash Match SPP 110/132	50,374	106,977	81,218	88,782
8890	112 Tri-Tech SBDC Cash Match (odd yrs) SPP 112	-	61,422	65,547	170,000
8890	117 Regional Health Occupations SPP 117	-	2,000	-	-
8890	124 Middle College High School Val Verde USD SPP 124	-	52,900	54,878	72,222
8820	125 Middle College High School SPP 125	100,000	72,688	76,110	91,202
8820	126 Nuview Union School District ECHS SPP 126	26,738	95,619	160,693	266,950
8890	129 Tri-Tech SBCD Seminars SPP 129	7,248	8,224	5,366	1,670
8890	134 CACT Seminars SPP 134	1,347	2,212	2,169	21,125
8890	146 PAC Income Account - Even Year SPP 146	5,581	1,957	4,645	4,000
8820	160 The California Wellness Foundation SPP 160	-	-	-	80,044
8820	161 Foster Youth Support Services SPP 161	7,044	37,628	67,462	83,993
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	4,653	-	-	933
8890	180 DSP&S - P2 Recalc SPP 180	1,050	15,031	969	-
8820	216 Cycling Savvy - WRCOG SPP 216	-	-	-	19,890
8890	218 CA State Trade Export Program Income SPP 218	5,137	5,363	-	-
8890	221 Sector Navigator Program Income SPP 221	-	-	10,924	11,926
8820	226 Carpenter Foundation - The Sound of Music SPP 226	23,750	28,500	-	-
8820	269 Kaiser Permanente MVC Dental Hygiene SPP 269	18,877	22,415	19,220	2,030
8820	291 College Connection II SPP 291	4,114	36,006	-	9,000
8890	293 Upward Bound Math and Science - MVUSD SPP 293	29,999	30,001	30,000	30,000
8890	312 4Faculty Web Services SPP 312	-	-	-	8,437
8820	316 Student Health Wellness Center SPP 316	-	37,188	6,242	-
8820	319 Completion Academies SPP 319	211,715	62,859	-	-

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
8820	331 Foster Youth Advocacy Program SPP 331	4,006	872	-	4,622
8820	335 Foster Youth Stuart Grant SPP 335	-	2,428	10,866	46,706
8890	337 Federal and State Tech (FAST) Cash Match SPP 337	-	-	12,005	8,695
8820	352 Completion Counts - CLIP SPP 352	246,019	-	5,389	14,156
8820	361 Seeking Safety Program Tay & Adult SPP 361	-	-	71,472	74,627
8890	364 Gateway to College Charter School SPP 364	250,025	235,448	229,668	250,000
8820	384 Leadership Academy Program SPP 384	750	-	-	4,250
8890	390 Riverside Cnty Board of Suprvrs Book Pgm SPP 390	-	-	-	5,507
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	749,917	183,273	344,639	1,550,563
	<b>Total 3.0</b>	<b><u>1,773,344</u></b>	<b><u>1,118,862</u></b>	<b><u>1,309,092</u></b>	<b><u>2,952,566</u></b>
<b>4.0 Intrafund Transfers In (Out)</b>					
From (To) Resource 1000:					
8999	125 Middle College HS SPP 125	106,480	-	-	-
8999	180 DSP&S Match/Over SPP 180	858,796	326,630	590,024	665,157
8999	300 Fed Work Study SPP 300	34,060	54,766	58,007	41,838
8999	301 FWS Off Campus 100% Amer Reads SPP 301	172	614	389	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	130	403	204	-
8999	303 FWS Off Campus Literacy SPP 303	92	92	32	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	263,250	246,747	252,997	306,427
8999	305 FWS On Campus CalWORKs (25%) SPP 305	1,077	1,375	570	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	574	86	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	-	75	52	-
8999	326 SFAP - Fiscal Coordination SPP 326	-	-	474,629	14,341
8999	332 SFAP - Fiscal Coordination SPP 332	-	-	460,530	-
8999	730 Veterans Education SPP 730	4,842	4,842	2,493	4,842
	<b>Total 4.0</b>	<b><u>1,269,472</u></b>	<b><u>635,629</u></b>	<b><u>1,839,926.13</u></b>	<b><u>1,032,605</u></b>
<b>5.0 Unaudited Beginning Balance July 1</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>\$ 26,801,623</u></b>	<b><u>\$ 30,122,896</u></b>	<b><u>\$ 40,520,387</u></b>	<b><u>\$ 67,213,670</u></b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Academic Salaries</b>					
1110	Regular Full-Time Teaching	\$ 320,203	\$ 275,404	\$ 299,922	\$ 204,955
1170	Instructional Release Time	73,494	92,599	53,925	56,047
	<b>Total 1100</b>	<b>393,697</b>	<b>368,003</b>	<b>353,846</b>	<b>261,002</b>
1218	Regular Full Time Administrator	822,473	863,989	886,454	1,028,215
1219	Counselors/Librarians/Release Time	1,043,889	1,336,032	2,114,820	2,857,552
	<b>Total 1200</b>	<b>1,866,362</b>	<b>2,200,021</b>	<b>3,001,274</b>	<b>3,885,767</b>
1330	Part-Time Teaching Fall	31,509	19,600	10,644	52,854
1331	Part-Time Teaching Summer (Odd years)	737	-	3,434	3,500
1333	Part-Time Teaching Spring	23,724	2,756	8,686	-
1335	Regular - Overload Fall	13,558	5,460	3,510	-
1336	Regular - Overload Summer (Even years)	-	4,818	-	-
1337	Regular - Overload Winter	12,587	15,149	-	-
1338	Regular - Overload Spring	25,184	(799)	1,858	-
1339	Regular - Overload Summer (Odd years)	10,934	1,627	9,195	-
1360	Other - Substitute Teaching	3,485	5,276	2,703	-
	<b>Total 1300</b>	<b>121,719</b>	<b>53,886</b>	<b>40,030</b>	<b>56,354</b>
1439	Part-Time Non-Instructional	906,607	1,248,656	2,015,752	1,232,297
1469	Substitute Non-Instructional	-	-	110	-
1490	Special Assignments	321,655	356,809	300,202	288,155
	<b>Total 1400</b>	<b>1,228,262</b>	<b>1,605,465</b>	<b>2,316,064</b>	<b>1,520,452</b>
	<b>Total 1000 Series</b>	<b>3,610,039</b>	<b>4,227,374</b>	<b>5,711,215</b>	<b>5,723,575</b>
<b>Classified Salaries</b>					
2118	Full-Time Administrator	1,476,452	1,603,335	1,836,413	2,143,043
2119	Full-Time - Regular / Confidential	3,288,157	3,403,808	4,614,607	6,790,684
2129	Permanent Part-Time	1,051,471	1,235,801	1,012,378	1,302,821
2139/2339	Classified Hourly	431,958	612,845	759,293	663,179
2169/2369	Substitutes	31,815	34,421	88,735	18,634
2190/2390	Special Projects	4,093	56,685	17,546	8,276
	<b>Total 2100</b>	<b>6,283,946</b>	<b>6,946,896</b>	<b>8,328,972</b>	<b>10,926,637</b>
2210	Full-Time Instructional Aides	303,782	322,483	368,259	379,060
2220	Part-Time Instructional Aides	13,210	20,283	15,342	19,745
2230/2449	Part-Time Hourly Instructional Aides	633,399	819,924	865,163	174,077
	<b>Total 2200</b>	<b>950,390</b>	<b>1,162,689</b>	<b>1,248,763</b>	<b>572,882</b>
2331	Student Help Non-Instructional	1,600,082	1,813,976	2,139,154	1,890,256
2349	Overtime	7,988	39,916	62,401	20,039
	<b>Total 2300</b>	<b>1,608,069</b>	<b>1,853,892</b>	<b>2,201,555</b>	<b>1,910,295</b>
2430	Student Instructional	156,448	175,662	211,559	4,420

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
2440	Overtime - Instructional Aides	35,738	39,808	33,361	31,636
	<b>Total 2400</b>	<b>192,187</b>	<b>215,470</b>	<b>244,920</b>	<b>36,056</b>
	<b>Total 2000 Series</b>	<b>9,034,592</b>	<b>10,178,948</b>	<b>12,024,211</b>	<b>13,445,870</b>
3110	STRS Teaching/Instr Aide	40,978	36,736	76,848	39,924
3120	STRS Classified Employee	19,151	16,746	32,384	26,070
3130	STRS Other Academic Employee	225,365	296,131	720,588	647,974
	<b>Total 3100</b>	<b>285,494</b>	<b>349,613</b>	<b>829,821</b>	<b>713,968</b>
3210	PERS Teaching/Instr Aide	57,073	70,091	78,254	52,644
3220	PERS Classified Employee	632,540	685,355	837,475	1,329,769
3230	PERS Other Academic Employee	28,184	43,440	40,912	35,466
	<b>Total 3200</b>	<b>717,798</b>	<b>798,887</b>	<b>956,641</b>	<b>1,417,879</b>
3310	OASDHI Teaching/Instr Aide	31,972	38,348	41,505	25,463
3315	Medicare Teaching/Instr Aide	21,723	23,484	24,338	13,368
3320	OASDHI Classified Employee	343,077	368,936	441,027	594,122
3325	Medicare Classified Employee	91,022	101,037	121,630	158,783
3330	OASDHI Other Academic Employee	15,614	23,659	23,368	15,490
3335	Medicare Other Academic Employee	44,777	55,036	76,719	78,391
	<b>Total 3300</b>	<b>548,185</b>	<b>610,500</b>	<b>728,586</b>	<b>885,617</b>
3410	H&W Teaching/Instr Aide	151,537	166,692	169,428	282,192
3420	H&W Classified Employee	1,218,744	1,340,856	1,930,607	3,018,973
3430	H&W Other Academic Employee	309,300	402,357	655,523	878,087
3450	OPEB Teaching/Instr Aide	-	-	5,172	1,854
3460	OPEB Classified Employee	-	-	23,675	22,945
3470	OPEB Other Academic Employee	-	-	13,834	10,813
	<b>Total 3400</b>	<b>1,679,582</b>	<b>1,909,905</b>	<b>2,798,238</b>	<b>4,214,864</b>
3510	SUI Teaching/Instr Aide	751	811	865	464
3520	SUI Classified Employee	3,044	3,499	4,201	5,477
3530	SUI Other Academic Employee	1,547	1,903	2,657	2,702
	<b>Total 3500</b>	<b>5,341</b>	<b>6,213</b>	<b>7,724</b>	<b>8,643</b>
3610	Work Comp Teaching/Instr Aide	37,688	40,682	20,090	4,633
3620	Work Comp Classified Employee	180,828	200,870	117,961	64,184
3630	Work Comp Othr Academic Employee	70,838	86,726	59,574	27,036
	<b>Total 3600</b>	<b>289,353</b>	<b>328,277</b>	<b>197,625</b>	<b>95,853</b>
	<b>Total 3000 Series</b>	<b>3,525,752</b>	<b>4,003,395</b>	<b>5,518,636</b>	<b>7,336,824</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	33,779	32,494	80,530	111,921
	<b>Total 4200</b>	<b>33,779</b>	<b>32,494</b>	<b>80,530</b>	<b>111,921</b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
4320	Instructional Supplies	831,798	654,504	894,537	2,059,227
4330	Periodicals & Magazines	121,125	54,290	41,505	22,001
4351	Instructional Media Supplies	2,352	21,028	1,245	1,907
4360	Tests	105,879	91,137	173,188	20,786
4370	Commencement Supplies	3,742	6,904	5,739	5,850
	<b>Total 4300</b>	<b><u>1,064,897</u></b>	<b><u>827,863</u></b>	<b><u>1,116,214</u></b>	<b><u>2,109,771</u></b>
4530	Grounds/Garden Supplies	-	499	-	-
4555	Copying and Printing	67,516	283,265	141,892	98,146
4575	Software < \$500	2,736	6,077	269	4,530
4590	Office/Other Supplies	298,344	390,277	429,439	5,581,036
4599	Contract Ed Supplies	39	-	-	-
	<b>Total 4500</b>	<b><u>368,636</u></b>	<b><u>680,118</u></b>	<b><u>571,600</u></b>	<b><u>5,683,712</u></b>
4644	Repair Parts	225	1,471	270	-
4690	Other Transportation Supplies	5,500	2,844	2,198	331
	<b>Total 4600</b>	<b><u>5,725</u></b>	<b><u>4,315</u></b>	<b><u>2,468</u></b>	<b><u>331</u></b>
4710	Food	125,021	138,607	213,676	253,828
4790	Other Food Supplies	-	-	1,648	1,960
	<b>Total 4700</b>	<b><u>125,021</u></b>	<b><u>138,607</u></b>	<b><u>215,324</u></b>	<b><u>255,788</u></b>
	<b>Total 4000 Series</b>	<b><u>1,598,058</u></b>	<b><u>1,683,396</u></b>	<b><u>1,986,137</u></b>	<b><u>8,161,523</u></b>
5045	Postage	4,932	8,868	14,783	5,213
	<b>Total 5000</b>	<b><u>4,932</u></b>	<b><u>8,868</u></b>	<b><u>14,783</u></b>	<b><u>5,213</u></b>
5110	Consultants	564,485	690,487	592,357	927,660
5120	Lecturers	10,000	13,600	9,716	44,190
5194	Filming	9,500	6,650	15,200	300
5195	Entry Fees	-	250	500	500
5197	Grant/Contract Sub-Agreement	819,362	1,004,099	4,885,847	7,055,520
5198	Professional Services	481,747	385,371	839,688	789,066
	<b>Total 5100</b>	<b><u>1,885,094</u></b>	<b><u>2,100,457</u></b>	<b><u>6,343,308</u></b>	<b><u>8,817,236</u></b>
5210	Mileage	27,042	27,210	34,516	116,755
5211	Meeting Expense	102,097	131,793	81,050	60,613
5219	Other Travel Expenses	187,773	201,722	738,370	1,317,078
5220	Conferences	272,797	377,032	575,694	1,109,459
	<b>Total 5200</b>	<b><u>589,710</u></b>	<b><u>737,757</u></b>	<b><u>1,429,630</u></b>	<b><u>2,603,905</u></b>
5310	Memberships	13,514	16,184	21,111	21,933
	<b>Total 5300</b>	<b><u>13,514</u></b>	<b><u>16,184</u></b>	<b><u>21,111</u></b>	<b><u>21,933</u></b>
5420	Liability Insurance	-	3,473	-	3,500

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 5400</b>	<b>-</b>	<b>3,473</b>	<b>-</b>	<b>3,500</b>
5520	Electricity	1,750	2,120	1,149	123
5530	Water	184	444	285	183
5540	Telephone	2,760	2,562	2,145	3,525
5541	Cellular Telephone	10,030	11,156	18,698	29,636
5550	Laundry and Cleaning	228	-	80	-
5570	Waste Disposal	120	133	97	17
	<b>Total 5500</b>	<b>15,073</b>	<b>16,416</b>	<b>22,454</b>	<b>33,484</b>
5630	Rents and Leases	39,872	40,759	64,709	81,821
5644	Repairs	26,895	36,266	20,533	27,911
5649	Computer Software Maintenance/Lic	427,655	536,599	432,184	770,810
5650	Transportation Contracts	30,428	43,508	55,385	73,761
5691	Governmental Fees	75	73	-	134
	<b>Total 5600</b>	<b>524,924</b>	<b>657,205</b>	<b>572,810</b>	<b>954,437</b>
5740	Advertising	29,560	12,886	10,612	17,630
5790	Other Legal Expenses	7,192	53,783	44,639	24,819
	<b>Total 5700</b>	<b>36,752</b>	<b>66,669</b>	<b>55,251</b>	<b>42,449</b>
5830	Surveys	780	2,566	2,316	3,542
5890	Outside Services and Operating Costs	634,664	686,648	1,540,731	12,231,623
5892	Bank Charges	3,935	6,151	5,098	4,481
5899	Budget Augmentation Holding	-	-	85	369,825
	<b>Total 5800</b>	<b>639,380</b>	<b>695,364</b>	<b>1,548,230</b>	<b>12,609,471</b>
5910	Indirect Charges	416,270	389,248	485,845	1,008,670
	<b>Total 5900</b>	<b>416,270</b>	<b>389,248</b>	<b>485,845</b>	<b>1,008,670</b>
	<b>Total 5000 Series</b>	<b>4,125,649</b>	<b>4,691,642</b>	<b>10,493,423</b>	<b>26,100,298</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6125	Demolition/Grading	-	1,100	-	-
6127	Fixtures & Fixed Equipment	-	22,700	62,652	2,756
	<b>Total 6100</b>	<b>-</b>	<b>23,800</b>	<b>62,652</b>	<b>2,756</b>
<b>Buildings</b>					
6217	Fixtures & Fixed Equipment	1,927	-	-	-
6221	Advertising / Legal	756	-	-	-
6223	Architects Fee	48,447	27,841	-	-
6224	Testing	2,514	2,088	-	-
6226	Remodel	870,449	485,160	32,685	4,747
6227	Fixtures & Fixed Equipment	27,400	125,117	9,731	9,731
6228	Inspection	32,181	3,794	-	-
6229	Other Building Expense	45,104	3,085	-	-
	<b>Total 6200</b>	<b>1,028,778</b>	<b>647,085</b>	<b>42,416</b>	<b>14,478</b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Library Books</b>					
6310	Library Books-Purchase	80,381	107,654	134,261	76,824
6311	Library Media Material	14,088	1,906	24,934	21,906
6312	Library Subscriptions	189,449	205,395	273,160	159,436
	<b>Total 6300</b>	<b><u>283,918</u></b>	<b><u>314,955</u></b>	<b><u>432,355</u></b>	<b><u>258,166</u></b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	748,765	713,231	1,037,448	3,115,150
6482	Equip Add'l >\$5000	909,792	1,031,075	657,820	691,513
6485	Computer Equip Add'l <\$4999	847,258	1,844,064	1,069,911	691,104
6486	Computer Equip Add'l >\$5000	155,565	126,355	135,568	229,965
6487/6495	Computer Equip Repl <\$4999	-	696	-	-
	<b>Total 6400</b>	<b><u>2,661,379</u></b>	<b><u>3,715,422</u></b>	<b><u>2,900,749</u></b>	<b><u>4,727,732</u></b>
	<b>Total 6000 Series</b>	<b><u>3,974,075</u></b>	<b><u>4,701,262</u></b>	<b><u>3,438,172</u></b>	<b><u>5,003,132</u></b>
<b>Other Outgo</b>					
7620	Student Financial Grants	454,709	103,397	219,438	171,623
7640	Book Grants	345,970	363,150	687,084	796,971
7650	Meal Grants	14,691	13,825	33,629	45,788
7660	Bus Passes	47,171	57,906	187,934	259,966
7661	Educational Supplies	70,916	98,602	220,509	168,100
	<b>Total 7600</b>	<b><u>933,458</u></b>	<b><u>636,880</u></b>	<b><u>1,348,594</u></b>	<b><u>1,442,448</u></b>
	<b>Total 7000 Series</b>	<b><u>933,458</u></b>	<b><u>636,880</u></b>	<b><u>1,348,594</u></b>	<b><u>1,442,448</u></b>
	<b>Total Expenditures</b>	<b><u>26,801,623</u></b>	<b><u>30,122,896</u></b>	<b><u>40,520,387</u></b>	<b><u>67,213,670</u></b>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 26,801,623</u></b>	<b><u>\$ 30,122,896</u></b>	<b><u>\$ 40,520,387</u></b>	<b><u>\$ 67,213,670</u></b>



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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 986,243
Local Income	\$ 2,991,142	
Interfund Transfer From Resource 1110	<u>105,045</u>	
Total Income		<u>3,096,187</u>
Total Available Funds (TAF)		<u>\$ 4,082,430</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,079,578
3000	Employee Benefits	415,765
4000	Books and Supplies	1,283,711
5000	Services and Operating Expenses	226,450
6000	Capital Outlay	<u>36,809</u>
	Total Expenditures	3,042,313
7900	* Contingency / Reserves	<u>1,040,117</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 4,082,430</u>

\* 5% Contingency reserve calculated from TAF equals \$ 204,121

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
8844 Food Service Sales/Commissions	\$ 2,048,964	\$ 2,397,013	\$ 2,777,662	\$ 2,885,512
8860 Interest	1,764	2,665	4,670	3,900
8890 Video /Vending /Pepsi Support	101,000	100,888	100,000	101,730
<b>Total 1.0</b>	<b><u>2,151,728</u></b>	<b><u>2,500,566</u></b>	<b><u>2,882,332</u></b>	<b><u>2,991,142</u></b>
<b>2.0 Interfund Transfer</b>				
8980 From Resource 1110	483,843	256,503	155,045	105,045
<b>Total 2.0</b>	<b><u>483,843</u></b>	<b><u>256,503</u></b>	<b><u>155,045</u></b>	<b><u>105,045</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>				
<b>Total 3.0</b>	<b><u>371,989</u></b>	<b><u>680,026</u></b>	<b><u>773,365</u></b>	<b><u>986,243</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,007,560</u></b>	<b><u>\$ 3,437,095</u></b>	<b><u>\$ 3,810,742</u></b>	<b><u>\$ 4,082,430</u></b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 243,241	\$ 239,754	\$ 253,300	\$ 275,185
2119	Full-Time - Regular / Confidential	358,772	377,986	354,573	461,157
2129	Permanent Part-Time	66,177	104,746	131,221	116,650
2169/2369	Classified Substitute	511	-	12,888	-
	<b>Total 2100</b>	<b>668,701</b>	<b>722,486</b>	<b>751,981</b>	<b>852,992</b>
2331	Student Help	155,157	207,113	230,857	217,748
2349	Overtime	6,523	7,856	13,965	8,838
	<b>Total 2300</b>	<b>161,680</b>	<b>214,969</b>	<b>244,822</b>	<b>226,586</b>
	<b>Total 2000 Series</b>	<b>830,381</b>	<b>937,455</b>	<b>996,803</b>	<b>1,079,578</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified Employee	76,089	82,888	80,802	107,769
	<b>Total 3200</b>	<b>76,089</b>	<b>82,888</b>	<b>80,802</b>	<b>107,769</b>
3320	OASDHI Classified Employee	41,912	44,617	43,265	48,112
3325	Medicare Classified Employee	9,809	10,631	11,026	12,496
	<b>Total 3300</b>	<b>51,721</b>	<b>55,248</b>	<b>54,292</b>	<b>60,608</b>
3420	H&W Classified Employee	157,898	174,494	178,103	239,396
3460	OPEB, Classified Employee	-	-	2,609	2,160
	<b>Total 3400</b>	<b>157,898</b>	<b>174,494</b>	<b>180,712</b>	<b>241,556</b>
3520	SUI Classified Employee	342	366	380	433
	<b>Total 3500</b>	<b>342</b>	<b>366</b>	<b>380</b>	<b>433</b>
3620	WC Classified Employee	19,004	21,420	10,990	5,399
	<b>Total 3600</b>	<b>19,004</b>	<b>21,420</b>	<b>10,990</b>	<b>5,399</b>
3920	OB Classified Employee	(2,385)	(358)	231	-
	<b>Total 3900</b>	<b>(2,385)</b>	<b>(358)</b>	<b>231</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>302,670</b>	<b>334,058</b>	<b>327,407</b>	<b>415,765</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	260	140	109	270
4590	Office/Other Supplies	9,323	5,902	4,031	10,300
	<b>Total 4500</b>	<b>9,583</b>	<b>6,042</b>	<b>4,140</b>	<b>10,570</b>
4644	Repair Supplies	3,707	1,765	1,741	2,800
4690	Transportation Supplies	-	-	-	300
	<b>Total 4600</b>	<b>3,707</b>	<b>1,765</b>	<b>1,741</b>	<b>3,100</b>
4711	Protein	155,162	210,837	216,236	222,950
4712	Dessert	18,870	27,568	29,904	34,000

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
4713	Dairy	72,936	80,855	82,050	86,500
4714	Produce	33,519	38,587	45,471	51,000
4715	Salad	302,877	334,818	358,184	362,000
4716	Bread	47,834	58,395	61,669	68,000
4717	Groceries	268,790	303,475	348,709	336,251
4791	Paper and Soap	69,928	78,432	86,545	89,000
4792	Laundry	11,653	11,123	9,917	12,837
4793	Kitchen Expendables	4,911	6,013	10,801	7,503
	<b>Total 4700</b>	<b>986,480</b>	<b>1,150,103</b>	<b>1,249,486</b>	<b>1,270,041</b>
	<b>Total 4000 Series</b>	<b>999,770</b>	<b>1,157,910</b>	<b>1,255,366</b>	<b>1,283,711</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	18	16	2	25
	<b>Total 5000</b>	<b>18</b>	<b>16</b>	<b>2</b>	<b>25</b>
5110	Consultants	-	2,940	5,581	-
	<b>TOTAL 5100</b>	<b>-</b>	<b>2,940</b>	<b>5,581</b>	<b>-</b>
5210	Mileage	-	-	146	150
5220	Conference Expense	-	528	270	500
	<b>Total 5200</b>	<b>-</b>	<b>528</b>	<b>416</b>	<b>650</b>
5310	Memberships and Dues	240	240	-	240
	<b>Total 5300</b>	<b>240</b>	<b>240</b>	<b>-</b>	<b>240</b>
5421	GL & Property Expenses	-	12,657	18,840	12,955
	<b>Total 5400</b>	<b>-</b>	<b>12,657</b>	<b>18,840</b>	<b>12,955</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	476	392	400
5550	Laundry & Cleaning	9,415	11,870	13,810	16,700
	<b>Total 5500</b>	<b>50,664</b>	<b>53,246</b>	<b>55,102</b>	<b>58,000</b>
5644	Repairs	27,837	29,455	38,588	42,400
5649	Computer Software Maintenance/Lic	-	-	163	100
	<b>Total 5600</b>	<b>27,837</b>	<b>29,455</b>	<b>38,751</b>	<b>42,500</b>
5710	Audit	2,790	2,869	2,952	2,950
5790	Other Licenses/Processing Fees	4,484	4,478	5,891	6,325
	<b>Total 5700</b>	<b>7,273</b>	<b>7,347</b>	<b>8,843</b>	<b>9,275</b>
5890	Outside Services and Operating Costs	13,455	5,917	6,928	8,805
5891	Sales Tax	(2,318)	(518)	142	-
5892	Bank Charges	68,557	81,324	93,857	94,000

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 5800</b>	<u>79,694</u>	<u>86,723</u>	<u>100,927</u>	<u>102,805</u>
	<b>Total 5000 Series</b>	<u>165,725</u>	<u>193,152</u>	<u>228,461</u>	<u>226,450</u>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6227	Fixtures and Fixed Equipment	-	1,799	-	-
	<b>Total 6200</b>	<u>-</u>	<u>1,799</u>	<u>-</u>	<u>-</u>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	2,801	3,025	3,937	24,500
6482	Equip Add'l > \$5000	7,625	36,331	825	4,809
6485	Computer Equipment	279	-	916	-
6486	Computer Equip Add'l >\$5000	18,283	-	-	-
6492	Equipment Replacement >\$5000	-	-	10,784	7,500
	<b>Total 6400</b>	<u>28,989</u>	<u>39,356</u>	<u>16,462</u>	<u>36,809</u>
	<b>Total 6000 Series</b>	<u>28,989</u>	<u>41,155</u>	<u>16,462</u>	<u>36,809</u>
	<b>Total Expenditures</b>	<u>2,327,534</u>	<u>2,663,730</u>	<u>2,824,499</u>	<u>3,042,313</u>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	680,026	773,365	986,243	1,040,117
	<b>Total 7900</b>	<u>680,026</u>	<u>773,365</u>	<u>986,243</u>	<u>1,040,117</u>
	<b>Total 7000 Series</b>	<u>680,026</u>	<u>773,365</u>	<u>986,243</u>	<u>1,040,117</u>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 3,007,560</u>	<u>\$ 3,437,095</u>	<u>\$ 3,810,742</u>	<u>\$ 4,082,430</u>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 799,193
Federal Income	\$ 26,500	
State Income	72,327	
Local Income	1,246,148	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,419,975</u>
Total Available Funds (TAF)		<u>\$ 2,219,168</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 696,611
2000	Classified Salaries	390,388
3000	Employee Benefits	255,089
4000	Books and Supplies	55,411
5000	Services and Operating Expenses	66,569
6000	Capital Outlay	<u>40,000</u>
	Total Expenditures	1,504,068
7900	* Contingency / Reserves	<u>715,100</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,219,168</u>

\* 5% Contingency reserve calculated from TAF equals \$ 110,958

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ -	\$ 144,481	\$ 55,087	\$ 26,500
<b>Total 1.0</b>	<b>-</b>	<b>144,481</b>	<b>55,087</b>	<b>26,500</b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	70,348	70,348	73,597	72,327
8690 Other State Revenue	-	-	25,423	-
<b>Total 2.0</b>	<b>70,348</b>	<b>70,348</b>	<b>99,020</b>	<b>72,327</b>
<b>3.0 Local Income</b>				
8860 Interest	576	1,191	3,959	3,900
8871 Parent Fees	992,005	1,135,631	1,196,652	1,242,184
8890 Fundraising & Miscellaneous	-	-	-	64
<b>Total 3.0</b>	<b>992,581</b>	<b>1,136,822</b>	<b>1,200,611</b>	<b>1,246,148</b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1110	-	99,903	75,000	75,000
<b>Total 4.0</b>	<b>-</b>	<b>99,903</b>	<b>75,000</b>	<b>75,000</b>
<b>5.0 Unaudited Beginning Balance July 1</b>				
	153,180	192,346	601,631	799,193
<b>Total 5.0</b>	<b>153,180</b>	<b>192,346</b>	<b>601,631</b>	<b>799,193</b>
<b>Total Available Funds</b>	<b>\$ 1,216,109</b>	<b>\$ 1,643,900</b>	<b>\$ 2,031,349</b>	<b>\$ 2,219,168</b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>Academic Salaries</b>					
1219	Regular Full Time ECS Staff	\$ 72,605	\$ 72,019	\$ 64,982	\$ 55,632
	<b>Total 1200</b>	<b>72,605</b>	<b>72,019</b>	<b>64,982</b>	<b>55,632</b>
1439	Part-Time ECS Staff	469,048	479,246	530,929	539,381
1469	Substitute Non-Instructional	48,456	27,545	39,539	101,598
	<b>Total 1400</b>	<b>517,504</b>	<b>506,791</b>	<b>570,467</b>	<b>640,979</b>
	<b>Total 1000 Series</b>	<b>590,109</b>	<b>578,810</b>	<b>635,449</b>	<b>696,611</b>
<b>Classified Salaries</b>					
2118	Full Time - Classified Manager	81,363	74,066	91,413	182,187
2119	Full Time - Regular / Confidential	24,391	27,352	28,216	39,201
2139/2339	Classified Hourly	9,526	-	1,420	10,000
	<b>Total 2100</b>	<b>115,280</b>	<b>101,418</b>	<b>121,048</b>	<b>231,388</b>
2331	Student Help	97,980	119,069	158,421	159,000
	<b>Total 2300</b>	<b>97,980</b>	<b>119,069</b>	<b>158,421</b>	<b>159,000</b>
	<b>Total 2000 Series</b>	<b>213,259</b>	<b>220,487</b>	<b>279,469</b>	<b>390,388</b>
<b>Employee Benefits</b>					
3130	STRS Academic Non-Teaching	29,433	27,016	59,983	87,634
	<b>Total 3100</b>	<b>29,433</b>	<b>27,016</b>	<b>59,983</b>	<b>87,634</b>
3220	PERS Classified Employee	9,364	12,537	15,081	30,746
	<b>Total 3200</b>	<b>9,364</b>	<b>12,537</b>	<b>15,081</b>	<b>30,746</b>
3320	OASDHI Classified Employee	5,352	6,381	7,730	13,726
3325	Medicare Classified Employee	1,390	1,493	1,779	3,355
3335	Medicare Academic Non-Teaching	8,547	8,400	9,363	10,101
	<b>Total 3300</b>	<b>15,289</b>	<b>16,274</b>	<b>18,872</b>	<b>27,182</b>
3420	H&W Classified Employee	20,676	27,804	32,633	65,087
3430	H&W Academic Non-Teaching	23,677	21,878	21,574	36,370
3460	OPEB, Classified Employee	-	-	769	782
3470	OPEB, Academic Non-Teaching	-	-	1,836	1,394
	<b>Total 3400</b>	<b>44,353</b>	<b>49,682</b>	<b>56,812</b>	<b>103,633</b>
3520	SUI Classified Employee	154	52	63	110
3530	SUI Academic Non-Teaching	295	289	323	349
	<b>Total 3500</b>	<b>448</b>	<b>341</b>	<b>386</b>	<b>459</b>
3620	Work Comp Classified Employee	4,437	5,130	3,030	1,952
3630	Work Comp Academic Non-Teaching	13,498	13,203	6,666	3,483
	<b>Total 3600</b>	<b>17,935</b>	<b>18,333</b>	<b>9,696</b>	<b>5,435</b>



**Riverside Community College District  
2016-2017 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3920	OB Classified Employee	(292)	135	298	-
3930	OB Academic Non-Teaching	151	(1,029)	(367)	-
	<b>Total 3900</b>	<b>(141)</b>	<b>(894)</b>	<b>(70)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>116,681</b>	<b>123,289</b>	<b>160,760</b>	<b>255,089</b>
<b><u>Books and Supplies</u></b>					
4530	Grounds Supplies	-	-	710	711
4555	Copying and Printing	670	796	340	700
4590	Office/Other Supplies	20,048	18,443	21,868	28,000
	<b>Total 4500</b>	<b>20,718</b>	<b>19,239</b>	<b>22,919</b>	<b>29,411</b>
4710	Food	10,069	11,233	13,597	17,000
4720	Meals for Needy Children	4,666	5,730	4,614	4,000
4790/91	Other Food Supplies	1,825	1,987	3,494	5,000
	<b>Total 4700</b>	<b>16,560</b>	<b>18,950</b>	<b>21,706</b>	<b>26,000</b>
	<b>Total 4000 Series</b>	<b>37,278</b>	<b>38,189</b>	<b>44,624</b>	<b>55,411</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	69	13	2	55
	<b>Total 5000</b>	<b>69</b>	<b>13</b>	<b>2</b>	<b>55</b>
5198	Professional Services	12,920	22,977	13,774	8,000
	<b>Total 5100</b>	<b>12,920</b>	<b>22,977</b>	<b>13,774</b>	<b>8,000</b>
5210	Mileage	-	-	-	50
	<b>Total 5200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
5421	GL & Property Expenses	-	10,777	17,292	13,044
	<b>Total 5400</b>	<b>-</b>	<b>10,777</b>	<b>17,292</b>	<b>13,044</b>
5510	Natural Gas	1,005	834	1,094	1,400
5520	Electricity	25,597	24,324	30,289	31,000
5530	Water	4,595	4,760	4,159	4,850
	<b>Total 5500</b>	<b>31,197</b>	<b>29,918</b>	<b>35,542</b>	<b>37,250</b>
5620	All Other Contracts	-	6,000	(6,000)	-
5644	Repair/Supplies Non-instr	312	-	135	500
5649	Computer Software Maintenance/Lic	332	-	81	265
5691	Government Fees	550	605	605	605
	<b>Total 5600</b>	<b>1,194</b>	<b>6,605</b>	<b>(5,179)</b>	<b>1,370</b>
5740	Advertising	-	-	-	2,000
5790	Other (Permits, Fees, etc.)	1,100	968	968	1,125
	<b>Total 5700</b>	<b>1,100</b>	<b>968</b>	<b>968</b>	<b>3,125</b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
5890	Outside Services and Operating Costs	(6,983)	-	-	3,000
5892	Bank Charges	330	392	653	675
	<b>Total 5800</b>	<b>(6,652)</b>	<b>392</b>	<b>653</b>	<b>3,675</b>
	<b>Total 5000 Series</b>	<b>39,828</b>	<b>71,650</b>	<b>63,052</b>	<b>66,569</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvements</b>					
6127	Fixtures/Fixed Equipment	-	-	32,026	-
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>32,026</b>	<b>-</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6221	Advertising/Legal	-	680	-	-
6223	Architect's Fees	-	4,254	178	-
6226	Remodel Projects	-	-	9,437	-
6227	Fixtures/Fixed Equipment	23,996	608	-	10,000
6228	Inspection	-	-	943	-
	<b>Total 6200</b>	<b>23,996</b>	<b>5,542</b>	<b>10,558</b>	<b>10,000</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	2,610	2,790	6,217	30,000
6485	Comp Equip Add'l \$200 to \$4,999	-	1,512	-	-
	<b>Total 6400</b>	<b>2,610</b>	<b>4,302</b>	<b>6,217</b>	<b>30,000</b>
	<b>Total 6000 Series</b>	<b>26,606</b>	<b>9,844</b>	<b>48,801</b>	<b>40,000</b>
	<b>Total Expenditures</b>	<b>1,023,763</b>	<b>1,042,269</b>	<b>1,232,156</b>	<b>1,504,068</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	192,346	601,631	799,193	715,100
	<b>Total 7900</b>	<b>192,346</b>	<b>601,631</b>	<b>799,193</b>	<b>715,100</b>
	<b>Total 7000 Series</b>	<b>192,346</b>	<b>601,631</b>	<b>799,193</b>	<b>715,100</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,216,109</b>	<b>\$ 1,643,900</b>	<b>\$ 2,031,349</b>	<b>\$ 2,219,168</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	44,470
State Income	\$	7,552,517	
Local Income		<u>184,475</u>	
Total Income			<u>7,736,992</u>
Total Available Funds (TAF)		\$	<u>7,781,462</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>7,736,992</u>
	Total Expenditures		7,736,992
7900	Contingency / Reserves		<u>44,470</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>7,781,462</u>

**Riverside Community College District  
2016-2017  
Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance	\$ 98,675	\$ 961,440	\$ 1,570,171	\$ 5,517,006
8658 Prop 39: Clean Energy Jobs Act	41,522	812,102	597,797	2,035,511
8659 Moreno Valley Phase III SPP 676	3,735,783	71,507	-	-
<b>Total 1.0</b>	<b><u>3,875,979</u></b>	<b><u>1,845,049</u></b>	<b><u>2,167,968</u></b>	<b><u>7,552,517</u></b>
<b>2.0 Local Income</b>				
8860 Interest Income	-	12,422	32,047	-
8890 Other Local Revenue	-	143,017	85,229	184,475
<b>Total 2.0</b>	<b><u>-</u></b>	<b><u>155,438</u></b>	<b><u>117,276</u></b>	<b><u>184,475</u></b>
<b>3.0 Incoming Interfund Transfers</b>				
8980 From Resource 4370	-	193,605	20,950	-
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>193,605</u></b>	<b><u>20,950</u></b>	<b><u>-</u></b>
<b>4.0 Unaudited Beginning Balance</b>				
<b>Total 4.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>12,422</u></b>	<b><u>44,470</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,875,979</u></b>	<b><u>\$ 2,194,092</u></b>	<b><u>\$ 2,318,616</u></b>	<b><u>\$ 7,781,462</u></b>

**Riverside Community College District  
2016-2017 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Classified Salaries</u></b>					
	2349 Classified Overtime	\$ -	\$ 3,117	\$ 597	\$ -
	<b>Total 2300</b>	<b>-</b>	<b>3,117</b>	<b>597</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>3,117</b>	<b>597</b>	<b>-</b>
<b><u>Employee Benefits</u></b>					
	3320 OASDHI Classified Employee	-	192	37	-
	3325 Medicare Classified Employee	-	45	9	-
	<b>Total 3300</b>	<b>-</b>	<b>237</b>	<b>46</b>	<b>-</b>
	3520 SUI Classified Employee	-	2	-	-
	<b>Total 3500</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>
	3620 Work Comp Classified Employee	-	68	11	-
	<b>Total 3600</b>	<b>-</b>	<b>68</b>	<b>11</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>306</b>	<b>57</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
	5421 GL and Property Expense	-	42	11	-
	<b>Total 5400</b>	<b>-</b>	<b>42</b>	<b>11</b>	<b>-</b>
	5740 Advertising	-	-	4,096	-
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>4,096</b>	<b>-</b>
	5890 Outside Services and Operating Costs	-	-	2,600	-
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>2,600</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>42</b>	<b>6,707</b>	<b>-</b>
<b><u>Site and Site Improvement</u></b>					
	6121 Advertising & Legal	-	1,536	1,416	-
	6122 Engineering	-	14,735	25,169	-
	6123 Architect's Fee	-	-	15,662	-
	6127 Fixtures/Fixed Equipment	-	586,916	-	7,495
	6129 Other Site Improvement	-	-	84,350	-
	<b>Total 6100</b>	<b>-</b>	<b>603,187</b>	<b>126,597</b>	<b>7,495</b>
<b><u>Buildings</u></b>					
	6213 Architect's Fees	233	-	-	-
	6216 Construction	2,869,736	-	-	-
	6217 Fixtures/Fixed Equipment	13,261	-	-	-
	6218 Inspection	18,716	-	-	-
	6219 Other	263,710	-	-	-
	6221 Advertising/Legal	1,537	2,784	1,392	-
	6222 Engineering	-	33,782	925	20,000
	6223 Architect's Fees	40,780	27,331	8,098	-

**Riverside Community College District  
2016-2017 Budget Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
6224	Testing	888	-	37,900	-
6226	Construction	151,960	1,405,611	1,514,511	7,584,813
6227	Fixtures/Fixed Equipment	27,957	19,742	445,547	34,468
6228	Inspection	15,750	5,250	5,145	-
6229	Other	-	9,010	126,671	90,216
	<b>Total 6200</b>	<b><u>3,404,527</u></b>	<b><u>1,503,510</u></b>	<b><u>2,140,188</u></b>	<b><u>7,729,497</u></b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	-	48,501	-	-
6482	Equipment Addt'l > \$5,000	570,127	19,454	-	-
6485	Computer Equip Add'l \$200-\$4999	-	3,552	-	-
	<b>Total 6400</b>	<b><u>570,127</u></b>	<b><u>71,507</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>Total 6000 Series</b>	<b><u>3,974,654</u></b>	<b><u>2,178,204</u></b>	<b><u>2,266,785</u></b>	<b><u>7,736,992</u></b>
<b>Intrafund Transfer</b>					
8999	From Resource 4130	(98,675)	-	-	-
	<b>Total 8999</b>	<b><u>(98,675)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>Total 8000 Series</b>	<b><u>(98,675)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>Total Expenditures</b>	<b><u>3,875,979</u></b>	<b><u>2,181,670</u></b>	<b><u>2,274,146.6</u></b>	<b><u>7,736,992</u></b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	-	12,422	44,470	44,470
	<b>Total 7000 Series</b>	<b><u>-</u></b>	<b><u>12,422</u></b>	<b><u>44,470</u></b>	<b><u>44,470</u></b>
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 3,875,979</u></b>	<b><u>\$ 2,194,092</u></b>	<b><u>\$ 2,318,616</u></b>	<b><u>\$ 7,781,462</u></b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 389,806
Local Income	\$ 10,000	
Interfund Transfer From Resource 1000	<u>2,630,000</u>	
Total Income		<u>2,640,000</u>
Total Available Funds (TAF)		<u>\$ 3,029,806</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 2,849,109</u>
	Total Expenditures	2,849,109
7900	Contingency / Reserves	<u>180,697</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 3,029,806</u>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 22,428	\$ 36,402	\$ 10,556	\$ 10,000
<b>Total 1.0</b>	<u>22,428</u>	<u>\$ 36,402</u>	<u>\$ 10,556</u>	<u>\$ 10,000</u>
<b>2.0 Incoming Interfund Transfer</b>				
<b>8980</b> From Resource 1000	1,270,000	\$ 1,270,000	\$ 1,270,000	\$ 2,630,000
<b>Total 2.0</b>	<u>1,270,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,270,000</u>	<u>\$ 2,630,000</u>
<b>4.0 Unaudited Beginning Balance July 1</b>	5,913,285	\$ 7,204,601	\$ 8,510,141	\$ 389,806
<b>Total 4.0</b>	<u>5,913,285</u>	<u>\$ 7,204,601</u>	<u>\$ 8,510,141</u>	<u>\$ 389,806</u>
<b>Total Available Funds</b>	<u>\$ 7,205,713</u>	<u>\$ 8,511,003</u>	<u>\$ 9,790,697</u>	<u>\$ 3,029,806</u>



**Riverside Community College District  
2016-2017 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	\$ 1,113	\$ 863	\$ -	\$ -
	<b>Total 5100</b>	<b>1,113</b>	<b>863</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>1,113</b>	<b>863</b>	<b>-</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b><u>Buildings</u></b>					
6211	Advertising & Legal	-	-	1,489	-
6216	Construction	-	-	7,041,249	2,137,764
6219	Other	-	-	769,498	-
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>7,812,236</b>	<b>2,137,764</b>
<b><u>Equipment</u></b>					
6481	Equip Add'l \$200-\$4999	-	-	958,917	711,345
6482	Equip Add'l >\$5000	-	-	267,884	-
6485	Computer Equip Add'l <\$4999	-	-	33,729	-
6486	Computer Equip Add'l >5000	-	-	328,125	-
	<b>Total 6400</b>	<b>-</b>	<b>-</b>	<b>1,588,655</b>	<b>711,345</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>-</b>	<b>9,400,891</b>	<b>2,849,109</b>
	<b>Total Expenditures</b>	<b>1,113</b>	<b>863</b>	<b>9,400,891</b>	<b>2,849,109</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	7,204,601	8,510,140	389,806	180,697
	<b>Total 7900</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>389,806</b>	<b>180,697</b>
	<b>Total 7000 Series</b>	<b>7,204,601</b>	<b>8,510,140</b>	<b>389,806</b>	<b>180,697</b>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 7,205,713</b>	<b>\$ 8,511,003</b>	<b>\$ 9,790,697</b>	<b>\$ 3,029,806</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 10,129,460
Local Income	<u>130,000</u>
Total Available Funds (TAF)	<u>\$ 10,259,460</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 741,939
3000	Employee Benefits	377,672
5000	Services and Operating Expenses	252,728
6000	Capital Outlay	<u>21,090,284</u>
	Total Expenditures	22,462,623
7900	Contingency / Reserves / (Deficit)	<u>(12,203,163)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 10,259,460</u>

**Riverside Community College District  
2016-2017  
Final Budget  
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
8820 Contributions	\$ -	\$ -	\$ (92,218)	\$ -
8860 Interest	-	-	<u>141,732</u>	<u>130,000</u>
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>49,515</u>	<u>130,000</u>
<b>2.0 Other Sources</b>				
8940 Proceeds of Long Term Debt	-	-	44,817,527	-
8999	-	-	<u>0</u>	<u>-</u>
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>44,817,527</u>	<u>-</u>
<b>3.0 Unaudited Beginning Balance July 1</b>	-	-	<u>945,022</u>	<u>10,129,460</u>
<b>Total 3.0</b>	<u>-</u>	<u>-</u>	<u>945,022</u>	<u>10,129,460</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,812,064</u>	<u>\$ 10,259,460</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ -	\$ -	\$ 104,589	\$ 413,427
2119	Full Time Classified	-	-	294,704	328,512
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>399,293</b>	<b>741,939</b>
2349	Classified Overtime	-	-	4,141	-
	<b>Total 2300</b>	<b>-</b>	<b>-</b>	<b>4,141</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>-</b>	<b>403,434</b>	<b>741,939</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	-	46,241	103,041
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>46,241</b>	<b>103,041</b>
3320	OASDHI Classified	-	-	24,754	46,000
3325	Medicare Classified	-	-	5,789	10,758
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>30,543</b>	<b>56,758</b>
3420	H&W Classified	-	-	105,046	212,308
3460	OPEB Classified	-	-	1,008	1,484
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>106,054</b>	<b>213,792</b>
3520	SUI Classified	-	-	200	371
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>371</b>
3620	Work Comp Classified	-	-	4,600	3,710
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>4,600</b>	<b>3,710</b>
3920	Other - Classified	-	-	137	-
	<b>Total 3900</b>	<b>-</b>	<b>-</b>	<b>137</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>-</b>	<b>187,774</b>	<b>377,672</b>
<b><u>Books and Supplies</u></b>					
4590	Office/Other Supplies	-	-	1,531	-
	<b>Total 4500</b>	<b>-</b>	<b>-</b>	<b>1,531</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>1,531</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	-	149,559	219,437
5198	Professional Services	-	-	7,583	-
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>157,142</b>	<b>219,437</b>
5421	GL & Property Expenses	-	-	7,625	8,903

**Riverside Community College District  
2016-2017 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 5400</b>	-	-	<b>7,625</b>	<b>8,903</b>
<b>5649</b>	Computer Software Maintenance/Lic	-	-	12,750	13,388
	<b>Total 5600</b>	-	-	<b>12,750</b>	<b>13,388</b>
<b>5710</b>	Audit	-	-	11,000	11,000
	<b>Total 5700</b>	-	-	<b>11,000</b>	<b>11,000</b>
	<b>Total 5000 Series</b>	-	-	<b>188,517</b>	<b>252,728</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvements</b>					
<b>6121</b>	Advertising & Legal	-	-	3,909	-
<b>6122</b>	Engineering	-	-	(6,366)	1,061,944
<b>6123</b>	Architect's Fee	-	-	-	9,968
<b>6124</b>	Testing	-	-	11,303	305,477
<b>6126</b>	Construction	-	-	-	313,837
<b>6127</b>	Fixtures/Fixed Equipment	-	-	(56,091)	475,198
	<b>Total 6100</b>	-	-	<b>(47,245)</b>	<b>2,166,424</b>
<b>Buildings</b>					
<b>6211</b>	Advertising/Legal	-	-	60,619	-
<b>6212</b>	Engineering	-	-	(79,954)	-
<b>6213</b>	Architect's Fee	-	-	859,947	7,821,598
<b>6214</b>	Testing	-	-	185,491	29,919
<b>6215</b>	Demolition/Grading	-	-	33,394	-
<b>6216</b>	Construction	-	-	27,359,935	7,722,410
<b>6217</b>	Fixtures/Fixed Equipment	-	-	20,980	3,914
<b>6218</b>	Inspection	-	-	347,285	13,918
<b>6219</b>	Other Building Expense	-	-	2,294,437	238,149
<b>6226</b>	Remodel	-	-	6,979	715,620
<b>6227</b>	Fixtures/Fixed Equipment	-	-	566	-
	<b>Total 6200</b>	-	-	<b>31,089,679</b>	<b>16,545,528</b>
<b>Equipment</b>					
<b>6481</b>	Equip Add'l \$200-\$4999	-	-	1,411,277	1,847,609
<b>6482</b>	Equip Add'l >\$5000	-	-	591,954	421,910
<b>6485</b>	Computer Eq Add'l \$200-\$4999	-	-	175,838	6,372
<b>6486</b>	Computer Eq Add'l >\$5000	-	-	1,679,847	102,441
	<b>Total 6400</b>	-	-	<b>3,858,916</b>	<b>2,378,332</b>
	<b>Total 6000 Series</b>	-	-	<b>34,901,350</b>	<b>21,090,284</b>
	<b>Total Expenditures</b>	-	-	<b>35,682,605</b>	<b>22,462,623</b>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Restricted	-	-	10,129,460	(12,203,163)

**Riverside Community College District  
2016-2017 Final Budget  
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2013-2014</u>	Audited Actuals <u>2014-2015</u>	Unaudited Actuals <u>2015-2016</u>	Final Budget Proposal <u>2016-2017</u>
	Total 7900	-	-	<u>10,129,460</u>	<u>(12,203,163)</u>
	Total 7000 Series	-	-	<u>10,129,460</u>	<u>(12,203,163)</u>
<b>Total Resource 4370</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,812,064</u>	<u>\$ 10,259,460</u>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 589,360
Local Income	<u>9,498,791</u>
Total Available Funds (TAF)	<u>\$ 10,088,151</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 109,341
3000	Employee Benefits	40,390
5000	Services and Operating Expenses	<u>8,599,069</u>
	Total Expenditures	8,748,800
7900	Contingency / Reserves	<u>1,339,351</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 10,088,151</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8690 Other State Revenue	\$ -	\$ -	\$ 1,728	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>1,728</u>	<u>-</u>
<b>2.0 Local Income</b>				
8830 Health Premiums from Other Funds	4,521,067	4,949,929	7,345,255	9,497,191
8860 Interest	4,718	3,542	5,845	1,600
8890 Other Local Revenue	23,091	4,765	6,151	-
<b>Total 2.0</b>	<u>4,548,876</u>	<u>4,958,236</u>	<u>7,357,252</u>	<u>9,498,791</u>
<b>3.0 Interfund Transfer</b>				
8980 From Resource 1000	1,500,000	-	-	-
<b>Total 3.0</b>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4.0 Unaudited Beginning Balance July 1</b>				
<b>Total 4.0</b>	<u>460,042</u>	<u>374,682</u>	<u>(1,080,107)</u>	<u>589,360</u>
<b>Total Available Funds</b>	<u>\$ 6,508,918</u>	<u>\$ 5,332,917</u>	<u>\$ 6,278,873</u>	<u>\$ 10,088,151</u>



**Riverside Community College District  
2016-2017  
Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1439	Part-Time Non-Instructional	\$ 409	\$ -	\$ -	\$ -
	<b>Total 1400</b>	<b>409</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>409</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	103,002	-	-	14,735
2119	Full Time Regular / Confidential	82,118	70,260	79,679	76,092
2129	Permanent Part-Time	-	-	-	18,514
	<b>Total 2100</b>	<b>185,120</b>	<b>70,260</b>	<b>79,679</b>	<b>109,341</b>
2349	Overtime	9,316	-	18	-
	<b>Total 2300</b>	<b>9,316</b>	<b>-</b>	<b>18</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>194,436</b>	<b>70,260</b>	<b>79,697</b>	<b>109,341</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	2,000	-	-	-
3130	STRS - Academic Non-Teaching	-	-	1,728	-
	<b>Total 3100</b>	<b>2,000</b>	<b>-</b>	<b>1,728</b>	<b>-</b>
3220	PERS Classified	18,271	8,372	9,387	12,614
	<b>Total 3200</b>	<b>18,271</b>	<b>8,372</b>	<b>9,387</b>	<b>12,614</b>
3320	OASDHI Classified	9,839	4,357	4,875	5,452
3325	Medicare Classified	2,815	1,019	1,140	1,585
	<b>Total 3300</b>	<b>12,654</b>	<b>5,375</b>	<b>6,015</b>	<b>7,037</b>
3420	H&W Classified	32,800	17,786	17,453	19,918
3460	OPEB Classified	-	-	198	219
	<b>Total 3400</b>	<b>32,800</b>	<b>17,786</b>	<b>17,652</b>	<b>20,137</b>
3520	SUI Classified	98	36	40	55
	<b>Total 3500</b>	<b>98</b>	<b>36</b>	<b>40</b>	<b>55</b>
3620	Work Comp Classified	4,447	1,629	-	547
3630	WC - Academic Non-Teaching	9	-	924	-
	<b>Total 3600</b>	<b>4,457</b>	<b>1,629</b>	<b>924</b>	<b>547</b>
3920	OB Classified	(448)	(89)	28	-
	<b>Total 3900</b>	<b>(448)</b>	<b>(89)</b>	<b>28</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>69,832</b>	<b>33,108</b>	<b>35,774</b>	<b>40,390</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	2,961	-	-	-
4590	Office/Other Supplies	350	-	-	-

**Riverside Community College District  
2016-2017  
Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
	<b>Total 4500</b>	<b>3,310</b>	-	-	-
	<b>Total 4000 Series</b>	<b>3,310</b>	-	-	-
<b><u>Services and Operating Expenses</u></b>					
<b>5045</b>	Postage	241	-	-	-
	<b>Total 5000</b>	<b>241</b>	-	-	-
<b>5110</b>	Consultant	50,323	38,420	(6,154)	37,454
<b>5198</b>	Professional Services	139,037	-	26,150	38,000
	<b>Total 5100</b>	<b>189,360</b>	<b>38,420</b>	<b>19,996</b>	<b>75,454</b>
<b>5210</b>	Mileage	481	-	-	-
<b>5220</b>	Conference Expenses	166	-	-	-
	<b>Total 5200</b>	<b>646</b>	-	-	-
<b>5310</b>	Memberships	650	-	-	-
	<b>Total 5300</b>	<b>650</b>	-	-	-
<b>5400</b>	Self Insurance Claims	4,709,921	6,244,145	5,282,154	8,222,303
<b>5420</b>	Liability Insurance	333,689	-	-	-
<b>5421</b>	GL & Property Expenses	-	949	1,506	1,312
<b>5450</b>	Insurance Claims	337,742	258,768	269,305	300,000
<b>5451</b>	Self Insurance Claims	-	(233,616)	-	-
	<b>Total 5400</b>	<b>5,381,352</b>	<b>6,270,246</b>	<b>5,552,965</b>	<b>8,523,615</b>
<b>5541</b>	Cellular Telephone	732	-	-	-
	<b>Total 5500</b>	<b>732</b>	-	-	-
<b>5644</b>	Repairs	227	-	-	-
<b>5691</b>	Governmental Fees	496	990	1,082	-
	<b>Total 5600</b>	<b>723</b>	<b>990</b>	<b>1,082</b>	-
<b>5730</b>	Legal	150,191	-	-	-
	<b>Total 5700</b>	<b>150,191</b>	-	-	-
<b>5890</b>	Outside Services and Operating Costs	500	-	-	-
	<b>Total 5800</b>	<b>500</b>	-	-	-
	<b>Total 5000 Series</b>	<b>5,724,396</b>	<b>6,309,656</b>	<b>5,574,042</b>	<b>8,599,069</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
<b>6227</b>	Fixtures / Fixed Equipment	435	-	-	-
	<b>Total 6200</b>	<b>435</b>	-	-	-
<b>Equipment</b>					

**Riverside Community College District  
2016-2017  
Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
6482/6492	Equip Repl \$5000>	16,070	-	-	-
6485/6495	Computer Equip Repl \$200-4999	454	-	-	-
	<b>Total 6400</b>	<b>16,524</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>16,959</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>6,009,342</b>	<b>6,413,024</b>	<b>5,689,513</b>	<b>8,748,800</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	499,576	(1,080,107)	589,360	1,339,351
	<b>Total 7900</b>	<b>499,576</b>	<b>(1,080,107)</b>	<b>589,360</b>	<b>1,339,351</b>
	<b>Total 7000 Series</b>	<b>499,576</b>	<b>(1,080,107)</b>	<b>589,360</b>	<b>1,339,351</b>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 6,508,918</b>	<b>\$ 5,332,917</b>	<b>\$ 6,278,873</b>	<b>\$ 10,088,151</b>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 3,348,468
Local Income	<u>706,887</u>
Total Available Funds (TAF)	<u>\$ 4,055,355</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 430,643
3000	Employee Benefits	222,306
4000	Books and Supplies	24,179
5000	Services and Operating Expenses	1,938,445
6000	Capital Outlay	<u>20,025</u>
	Total Expenditures	2,635,598
7900	Contingency / Reserves	<u>1,419,757</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 4,055,355</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 State Income</b>				
8690 Other State Revenue	\$ -	\$ -	\$ 4,492	\$ -
<b>Total 1.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,492</b>	<b>\$ -</b>
<b>2.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	2,509,812	2,646,537	1,430,330	665,208
8860 Interest	16,226	18,718	28,999	20,000
8878 Insurance	-	9,235	1,933	21,679
<b>Total 2.0</b>	<b><u>2,526,037</u></b>	<b><u>2,674,489</u></b>	<b><u>1,461,263</u></b>	<b><u>706,887</u></b>
<b>3.0 Unaudited Beginning Balance July 1</b>				
<b>Total 3.0</b>	<b><u>2,831,950</u></b>	<b><u>3,795,961</u></b>	<b><u>3,907,285</u></b>	<b><u>3,348,468</u></b>
<b>Total Available Funds</b>	<b><u>\$ 5,357,987</u></b>	<b><u>\$ 6,470,450</u></b>	<b><u>\$ 5,373,040</u></b>	<b><u>\$ 4,055,355</u></b>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ 750	\$ -	\$ -
	<b>Total 1400</b>	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>
	<b>Total 1000 Series</b>	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	238,307	240,964	192,740	242,402
2119	Full Time Regular / Confidential	38,231	40,892	45,278	188,241
2139/2339	Classified Hourly	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 2100</b>	<u>276,539</u>	<u>281,856</u>	<u>238,018</u>	<u>430,643</u>
2349	Overtime	<u>-</u>	<u>-</u>	211	<u>-</u>
	<b>Total 2300</b>	<u>-</u>	<u>-</u>	<u>211</u>	<u>-</u>
	<b>Total 2000 Series</b>	<u>276,539</u>	<u>281,856</u>	<u>238,229</u>	<u>430,643</u>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	5,201	5,645	7,097	8,487
3130	STRS - Academic Non-Teaching	<u>-</u>	67	4,492	<u>-</u>
	<b>Total 3100</b>	<u>5,201</u>	<u>5,712</u>	<u>11,589</u>	<u>8,487</u>
3220	PERS Classified	<u>24,090</u>	25,681	20,001	50,439
	<b>Total 3200</b>	<u>24,090</u>	<u>25,681</u>	<u>20,001</u>	<u>50,439</u>
3320	OASDHI Classified	11,823	11,998	10,141	20,028
3325	Medicare Classified	3,979	4,065	3,480	6,245
3335	Medicare - Academic Non-Teaching	<u>-</u>	11	<u>-</u>	<u>-</u>
	<b>Total 3300</b>	<u>15,802</u>	<u>16,074</u>	<u>13,622</u>	<u>26,273</u>
3420	H&W Classified	40,571	40,765	40,631	133,878
3460	OPEB Classified	<u>-</u>	<u>-</u>	577	860
	<b>Total 3400</b>	<u>40,571</u>	<u>40,765</u>	<u>41,207</u>	<u>134,738</u>
3520	SUI Classified	<u>138</u>	141	120	217
	<b>Total 3500</b>	<u>138</u>	<u>141</u>	<u>120</u>	<u>217</u>
3620	Work Comp Classified	6,310	6,452	2,891	2,152
3630	WC - Academic Non-Teaching	<u>-</u>	17	<u>-</u>	<u>-</u>
	<b>Total 3600</b>	<u>6,310</u>	<u>6,469</u>	<u>2,891</u>	<u>2,152</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
3920	OB Classified	(257)	(71)	(235)	-
	<b>Total 3900</b>	<b>(257)</b>	<b>(71)</b>	<b>(235)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>91,855</b>	<b>94,771</b>	<b>89,196</b>	<b>222,306</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	1,153	176	67	500
4590	Office/Other Supplies	1,681	3,218	5,360	23,679
	<b>Total 4500</b>	<b>2,834</b>	<b>3,394</b>	<b>5,427</b>	<b>24,179</b>
4710	Food	-	-	377	-
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>377</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>2,834</b>	<b>3,394</b>	<b>5,804</b>	<b>24,179</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	1,931	-	7	500
	<b>TOTAL 5000</b>	<b>1,931</b>	<b>-</b>	<b>7</b>	<b>500</b>
5110	Consultants	58,358	-	-	10,000
5130	Doctors / Nurses	5,000	(1,630)	1,319	15,000
5194	Filming	-	-	-	-
5198	Professional Services	32,483	74,114	194,807	428,875
	<b>Total 5100</b>	<b>95,841</b>	<b>72,484</b>	<b>196,126</b>	<b>453,875</b>
5210	Mileage	1,173	1,406	1,218	800
5220	Conference	1,473	3,450	4,599	1,500
	<b>Total 5200</b>	<b>2,646</b>	<b>4,857</b>	<b>5,817</b>	<b>2,300</b>
5310	Dues / Memberships	300	463	462	800
	<b>Total 5300</b>	<b>300</b>	<b>463</b>	<b>462</b>	<b>800</b>
5420	Work. Comp. Excess Liability Insur.	245,613	174,506	215,996	197,000
5421	GL & Property Expenses	-	3,815	4,503	5,168
5450	Claims Expense	49,304	35,116	21,200	35,116
5451	Claims Payments	698,054	1,822,543	1,208,165	1,180,000
	<b>Total 5400</b>	<b>992,971</b>	<b>2,035,980</b>	<b>1,449,863</b>	<b>1,417,284</b>
5541	Cell Phone	1,177	1,751	1,977	1,500
	<b>Total 5500</b>	<b>1,177</b>	<b>1,751</b>	<b>1,977</b>	<b>1,500</b>
5644	Repairs	137	445	506	4,500
5649	Computer Software Maintenance/Lic	-	-	-	2,500

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
5691	Governmental Fees	41,169	53,185	35,000	53,186
	<b>Total 5600</b>	<b>41,305</b>	<b>53,630</b>	<b>35,506</b>	<b>60,186</b>
5740	Advertising	-	168	1,584	2,000
	<b>Total 5700</b>	<b>-</b>	<b>168</b>	<b>1,584</b>	<b>2,000</b>
5890	Outside Services and Operating Costs	719	-	-	-
	<b>Total 5800</b>	<b>719</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>1,136,890</b>	<b>2,169,332</b>	<b>1,691,343</b>	<b>1,938,445</b>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6227	Fixtures & Fixed Equipment	1,132	-	-	-
	<b>Total 6200</b>	<b>1,132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	344	271	-	17,525
6482	Equipment Addt'l > \$5,000	51,599	8,034	-	2,500
6485	Comp Equip Addt'l \$200 to \$4,999	834	4,756	-	-
	<b>Total 6400</b>	<b>52,777</b>	<b>13,062</b>	<b>-</b>	<b>20,025</b>
	<b>Total 6000 Series</b>	<b>53,908</b>	<b>13,062</b>	<b>-</b>	<b>20,025</b>
	<b>Total Expenditures</b>	<b>1,562,026</b>	<b>2,563,165</b>	<b>2,024,572</b>	<b>2,635,598</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	3,795,961	3,907,285	3,348,468	1,419,757
	<b>Total 7900</b>	<b>3,795,961</b>	<b>3,907,285</b>	<b>3,348,468</b>	<b>1,419,757</b>
	<b>Total 7000 Series</b>	<b>3,795,961</b>	<b>3,907,285</b>	<b>3,348,468</b>	<b>1,419,757</b>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 5,357,987</b>	<b>\$ 6,470,450</b>	<b>\$ 5,373,040</b>	<b>\$ 4,055,355</b>



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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 1,243,332
Local Income	<u>1,383,294</u>
Total Available Funds (TAF)	<u>\$ 2,626,626</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 181,920
3000	Employee Benefits	97,733
4000	Books and Supplies	3,490
5000	Services and Operating Expenses	<u>1,736,982</u>
	Total Expenditures	2,027,520
7900	Contingency / Reserves	<u>599,106</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,626,626</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Federal Income</b>				
8190 Other Federal Revenue	\$ -	\$ -	\$ 2	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
<b>2.0 State Income</b>				
8699 Other State Revenue	-	-	(2)	-
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>-</u>
<b>3.0 Local Income</b>				
8830 General Liability Premiums From Other Funds	-	1,368,567	2,044,709	1,378,804
8860 Interest	-	137	5,794	2,800
8890 Other Local Revenue	-	-	(9,457)	1,690
<b>Total 3.0</b>	<u>-</u>	<u>1,368,704</u>	<u>2,041,047</u>	<u>1,383,294</u>
<b>4.0 Unaudited Beginning Balance July 1</b>				
	-	124,894	288,426	1,243,332
<b>Total 4.0</b>	<u>-</u>	<u>124,894</u>	<u>288,426</u>	<u>1,243,332</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ 1,493,598</u>	<u>\$ 2,329,472</u>	<u>\$ 2,626,626</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Academic Salaries</u></b>					
1490	Special Assignments	\$ -	\$ 750	\$ -	\$ 895
	<b>Total 1400</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>895</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>895</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	-	92,679	74,131	93,231
2119	Full Time Regular / Confidential	-	15,728	17,415	88,689
	<b>Total 2100</b>	<b>-</b>	<b>108,406</b>	<b>91,546</b>	<b>181,920</b>
2349	Overtime	-	897	81	-
	<b>Total 2300</b>	<b>-</b>	<b>897</b>	<b>81</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>109,303</b>	<b>91,627</b>	<b>181,920</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Classified	-	2,171	2,730	3,264
3130	STRS - Academic Non-Teaching	-	67	-	113
	<b>Total 3100</b>	<b>-</b>	<b>2,238</b>	<b>2,730</b>	<b>3,377</b>
3220	PERS Classified	-	9,877	7,693	21,661
	<b>Total 3200</b>	<b>-</b>	<b>9,877</b>	<b>7,693</b>	<b>21,661</b>
3320	OASDHI Classified	-	4,670	3,901	8,712
3325	Medicare Classified	-	1,576	1,339	2,637
3335	Medicare - Academic Non-Teaching	-	11	-	13
	<b>Total 3300</b>	<b>-</b>	<b>6,258</b>	<b>5,239</b>	<b>11,362</b>
3420	H&W Classified	-	15,679	15,627	59,962
3460	OPEB Classified	-	-	222	364
3470	OPEB - Academic Non Teaching	-	-	-	2
	<b>Total 3400</b>	<b>-</b>	<b>15,679</b>	<b>15,849</b>	<b>60,328</b>
3520	SUI Classified	-	55	46	91
3530	SUI - Academic Non-Teaching	-	-	-	-
	<b>Total 3500</b>	<b>-</b>	<b>55</b>	<b>46</b>	<b>91</b>
3620	Work Comp Classified	-	2,501	1,112	910
3630	WC - Academic Non-Teaching	-	17	-	4
	<b>Total 3600</b>	<b>-</b>	<b>2,518</b>	<b>1,112</b>	<b>914</b>
3920	OB Classified	-	(27)	(90)	-
	<b>Total 3900</b>	<b>-</b>	<b>(27)</b>	<b>(90)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>36,597</b>	<b>32,579</b>	<b>97,733</b>

**Books and Supplies**

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
4320	Instructional Supplies	-	-	1,068	-
	<b>Total 4300</b>	<b>-</b>	<b>-</b>	<b>1,068</b>	<b>-</b>
4540	Health Supplies	-	-	1,701	1,690
4555	Copying and Printing	-	58	500	500
4590	Office/Other Supplies	-	290	1,122	1,300
	<b>Total 4500</b>	<b>-</b>	<b>348</b>	<b>3,323</b>	<b>3,490</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>348</b>	<b>4,391</b>	<b>3,490</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	3	500
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>500</b>
5110	Consultants	-	31,585	-	10,000
5198	Professional Services	-	-	42,076	35,500
	<b>Total 5100</b>	<b>-</b>	<b>31,585</b>	<b>42,076</b>	<b>45,500</b>
5210	Mileage	-	305	275	200
5220	Conferences	-	-	-	1,500
	<b>Total 5200</b>	<b>-</b>	<b>305</b>	<b>275</b>	<b>1,700</b>
5310	Dues / Memberships	-	523	801	500
	<b>Total 5300</b>	<b>-</b>	<b>523</b>	<b>801</b>	<b>500</b>
5420	Work. Comp. Excess Liability Insur.	-	510,355	707,256	787,000
5421	GL & Property Expenses	-	1,486	1,732	2,184
5450	Claims Expense	-	(10,939)	-	-
5451	Claims Payments	-	257,500	(39,106)	190,000
	<b>Total 5400</b>	<b>-</b>	<b>758,402</b>	<b>669,882</b>	<b>979,184</b>
5541	Cell Phone	-	566	634	500
	<b>Total 5500</b>	<b>-</b>	<b>566</b>	<b>634</b>	<b>500</b>
5644	Repairs	-	813	1,352	1,500
5649	Computer Software Maintenance/Lic	-	-	-	2,500
	<b>Total 5600</b>	<b>-</b>	<b>813</b>	<b>1,352</b>	<b>4,000</b>
5730	Legal	-	265,953	239,746	700,000
	<b>Total 5700</b>	<b>-</b>	<b>265,953</b>	<b>239,746</b>	<b>700,000</b>
5880	Personal Property Damage	-	-	98	5,098
	<b>Total 5800</b>	<b>-</b>	<b>-</b>	<b>98</b>	<b>5,098</b>
	<b>Total 5000 Series</b>	<b>-</b>	<b>1,058,146</b>	<b>954,866</b>	<b>1,736,982</b>

**Capital Outlay**

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
6481	Equipment Addt'l \$200 to \$4,999	-	27	-	4,000
6482	Equip Repl \$5000>	-	-	2,678	2,500
	<b>Total 6400</b>	<u>-</u>	<u>27</u>	<u>2,678</u>	<u>6,500</u>
	<b>Total 6000 Series</b>	<u>-</u>	<u>27</u>	<u>2,678</u>	<u>6,500</u>
	<b>Total Expenditures</b>	<u>-</u>	<u>1,205,172</u>	<u>1,086,140</u>	<u>2,027,520</u>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	288,426	1,243,332	599,106
	<b>Total 7900</b>	<u>-</u>	<u>288,426</u>	<u>1,243,332</u>	<u>599,106</u>
	<b>Total 7000 Series</b>	<u>-</u>	<u>288,426</u>	<u>1,243,332</u>	<u>599,106</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ -</u>	<u>\$ 1,493,598</u>	<u>\$ 2,329,472</u>	<u>\$ 2,626,626</u>

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

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1	\$ 325,339
Local Income	<u>372,070</u>
Total Available Funds (TAF)	<u>\$ 697,409</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 697,409</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 697,409</u>

**Riverside Community College District  
2016-2017 Final Budget  
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b>1.0 Local Income</b>				
<b>8835</b> Contract Services - OPEB	\$ -	\$ -	\$ 325,131	\$ 266,370
<b>8860</b> Interest	-	-	207	105,700
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>325,339</u>	<u>372,070</u>
<b>2.0 Unaudited Beginning Balance July 1</b>	-	-	-	325,339
<b>Total 2.0</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,339</u>
<b>Total Available Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,339</u>	<u>\$ 697,409</u>

**Riverside Community College District  
 2016-2017 Final Budget  
 Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2013-2014</u>	<u>Audited Actuals 2014-2015</u>	<u>Unaudited Actuals 2015-2016</u>	<u>Final Budget Proposal 2016-2017</u>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	-	325,339	697,409
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>325,339</b>	<b>697,409</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>325,339</b>	<b>697,409</b>
<b>Total Resource 6900</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,339</b>	<b>\$ 697,409</b>



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Riverside City College PELL Student Grants and Book Waivers	\$	35,000,000	
Norco College PELL Student Grants and Book Waivers		11,000,000	
Moreno Valley College PELL Student Grants and Book Waivers		14,000,000	
Riverside City College FSEOG Student Grants and Book Waivers		510,000	
Norco College FSEOG Student Grants and Book Waivers		325,000	
Moreno Valley College FSEOG Student Grants and Book Waivers		380,000	
Riversdie City College Federal Work Study		475,000	
Norco College Federal Work Study		325,000	
Moreno Valley College Federal Work Study		360,000	
Riverside City College Subsidized Loan		1,500,000	
Norco College Subsidized Loan		800,000	
Moreno Valley College Subsidized Loan		1,100,000	
Riverside City College Un-Subsidized Loan		900,000	
Norco College Un-Subsidized Loan		500,000	
Moreno Valley College Un-Subsidized Loan		600,000	
			<u>67,775,000</u>
Total Federal Income			<u>67,775,000</u>
Total Available Funds (TAF)		\$	<u><u>67,775,000</u></u>

EXPENDITURES

Object Code

7520	Riverside City College PELL Student Grants and Book Waivers	\$	35,000,000
	Norco College PELL Student Grants and Book Waivers		11,000,000
	Moreno Valley College PELL Student Grants and Book Waivers		14,000,000
	Riverside City College FSEOG Student Grants and Book Waivers		510,000
	Norco College FSEOG Student Grants and Book Waivers		325,000
	Moreno Valley College FSEOG Student Grants and Book Waivers		380,000
	Riversdie City College Federal Work Study		475,000
	Norco College Federal Work Study		325,000
	Moreno Valley College Federal Work Study		360,000
	Riverside City College Subsidized Loan		1,500,000
	Norco College Subsidized Loan		800,000
	Moreno Valley College Subsidized Loan		1,100,000
	Riverside City College Un-Subsidized Loan		900,000
	Norco College Un-Subsidized Loan		500,000
	Moreno Valley College Un-Subsidized Loan		600,000
			<u>67,775,000</u>
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waviers		<u>67,775,000</u>
	Total Student Federal Grants	\$	<u><u>67,775,000</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	-
Riverside City College Cal Grants	\$	2,100,000	
Riverside City College FTSS Grant		510,000	
Norco College Cal Grants		1,000,000	
Norco College FTSS Grant		200,000	
Moreno Valley College Cal Grants		690,000	
Moreno Valley College FTSS Grant		<u>200,000</u>	
State Income - Cal Grant B and C			<u>4,700,000</u>
Total Available Funds (TAF)			<u>\$ 4,700,000</u>

EXPENDITURES

Object Code

7520	Riverside City College Cal Grants	\$	2,100,000
	Riverside City College FTSS Grant		510,000
	Norco College Cal Grants		1,000,000
	Norco College FTSS Grant		200,000
	Moreno Valley College Cal Grants		690,000
	Moreno Valley College FTSS Grant		<u>200,000</u>
	Total State - Cal Grant B and C		<u>4,700,000</u>
	Total State of California Student Grants		<u>\$ 4,700,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 68,397
Riverside City College Local Scholarships	\$ 250,000	
Norco College Local Scholarships	150,000	
Moreno Valley College Local Scholarships	<u>140,000</u>	
Total Income		<u>540,000</u>
Total Available Funds (TAF)		<u><u>\$ 608,397</u></u>

EXPENDITURES

Object Code

7520	Riverside City College Local Scholarships	\$ 250,000	
	Norco College Local Scholarships	150,000	
	Moreno Valley College Local Scholarships	<u>140,000</u>	
	Total Expenditures		\$ 540,000
	Contingency/Reserves		<u>68,397</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 608,397</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$ 1,253,002
Local Income		
ASRCC		
Student Fees	\$ 578,182	
Interest	404	
Athletic Events	20,000	
Commissions	5,000	
Total ASRCC Local Income	<u>603,586</u>	603,586
ASNC		
Student Fees	249,861	
Interest	173	
Total ASNC Local Income	<u>250,034</u>	250,034
ASMVC		
Student Fees	190,560	
Interest	173	
Total ASMVC Local Income	<u>190,733</u>	190,733
Total Local Income ASRCCD		<u>\$ 1,044,353</u>
Total Available Funds (TAF)		<u><u>\$ 2,297,355</u></u>

EXPENDITURES

Account Code

905	Riverside - Organizations Funding	\$ 284,800	
906	Athletics	228,200	
910	Riverside ASB	82,015	
921	Norco ASB	218,000	
924	Norco - Organizations Funding	157,000	
930	Moreno Valley - Organizations Funding	285,000	
934	Moreno Valley ASB	15,000	
	Total Expenditures		\$ 1,270,015
	Contingency		<u>1,027,340</u>
	Total ASRCCD Accounts		<u><u>\$ 2,297,355</u></u>

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

**Actuarial Basis** – A basis used in computing the amount of contributions to be made periodically to a fund or account so

that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

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

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

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

**Assessed Valuation** – A value for land and residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on

March 1, 1975, of continuously owned property plus an annual increase of 2%. (See Proposition 13) The assessed value is not necessarily equivalent to the market value, due to annual increase limitations imposed by law.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Contingent Liabilities** – Items which may become liabilities as a result of conditions

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

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

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

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

**Current Expense of Education (CEE)** – The Unrestricted General Fund expenditures

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

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

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

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

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

**Direct Costs** – Expenses specifically traceable to specific goods, services,



activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

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

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

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

**Enrollment Fees** – Imposed for the first time in 1984, enrollment fees are a per-credit unit fee assessed all students enrolled in community colleges classes. This

required student fee is set by the State. The current rate is \$20 per semester credit.

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

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

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

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

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

**Full-Time Equivalent Students (FTES)** – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by

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

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

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

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

**General Apportionment Revenue** – An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist

of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

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

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

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

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

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

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

**Indirect Costs** – Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs

relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light supplies, management and supervision.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Prepaid Expenses** – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid

interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

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

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

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

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

**Proposition 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	6/21/2016 - Regular
Agenda Item	Committee - Resources (VIII-D-1)
Subject	Tentative Budget for FY 2016-2017 and Notice of Public Hearing on the FY 2016-2017 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the FY 2016-2017 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed FY 2016-2017 Final Budget will be available for public inspection beginning September 15, 2016, 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 20, 2016, to be followed by the adoption of the FY 2016-2017 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 2016-2017 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 2016.

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 2017 reflects a continuation of the adopted FY 2015-2016 Budget, with certain modifications as described in the attachment.

The FY 2016-2017 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 20, 2016 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:

**Attachments:**

[06212016\\_FY 2016-2017 Tentative Base Budget - Resource 1000](#)

[06212016\\_FY 2016-2017 Tentative Budget](#)



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 SIGNIFICANT ASSUMPTIONS FOR FY 2016-2017 TENTATIVE BASE BUDGET  
 RESOURCE 1000  
 (in millions)

1. FY 2015-2016 Ending Balance Projection:	
a. FY 2014-2015 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$ (1.01)
b. FY 2015-2016 adjustments include:	
i. Additional growth funding, base adjustment and other	\$ 2.54
ii. Projected salary, benefits and operating cost savings	\$ 21.51*
2. FY 2016-2017 Base Revenue Budget Adjustments Include:	
a. COLA at 0.00%	\$ -
b. Student Access FTES at 2.84%; FY 2015-16 and FY 2014-15 Increase (Net)	\$ 7.20
c. Increased Basic Allocation	\$ 1.80
d. State Mandate Block Grant (One-time)	\$ 2.59
e. RDA Revenue Deferral Reversal	\$ 1.13
f. Other	\$ .38
3. FY 2016-2017 Base Expenditure Budget Adjustments Include:	
a. Bargaining Unit Contract Increase	\$ 2.63
b. Full-time step/column/growth/placement/classification	\$ .99
c. New Full-Time Faculty Positions (20)	\$ 2.80
d. Health Benefits	\$ 2.37
e. CSEA Contract Settlement	\$ .36
f. Fixed Charges, Exclusive of PERS and STRS	\$ (2.10)
g. Sabbatical Leave	\$ .21
h. Enrollment Growth	\$ 1.79
i. PERS	\$ .39
j. STRS	\$ 1.28
k. Increases to Contracts/Agreements	\$ .05
l. Election Cost	\$ .30
m. Utilities	\$ .20
n. Legal	\$ .10
o. Enrollment Marketing	\$ .27
p. New Facilities Operating Costs (RCC Kane and CAADO/CSA)	\$ .30
q. Early Retirement Incentive	\$ 4.50
r. Classified Positions (5.5)	\$ .47
s. Hourly CSO Conversion to Permanent	\$ .03
t. Other	\$ .10
u. La Sierra Loan Repayment	\$ 1.36
v. District Administrator Position Elimination (2)	\$ (.38)
w. Set-aside for Future Cost Increases	\$ 12.88

\*Includes \$15 million of one-time State Mandate Block Grant funds set-aside for future cost increases and revenue reductions.

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

**FISCAL YEAR 2016-2017**

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
2016-2017

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 191,633,452	\$ 208,510,156
1080	Community Education	(59,136)	(58,608)
1090	Performance Riverside	(195,712)	(149,723)
1110	Bookstore (Contract-Operated)	1,243,354	1,392,325
1170	Customized Solutions	<u>1,432,978</u>	<u>355,738</u>
	Total Unrestricted General Funds	<u>194,054,936</u>	<u>210,049,888</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	2,873,714	2,245,382
1070	Student Health	3,671,671	3,565,569
1120	Center for Social Justice and Civil Liberties	190,415	202,581
1180	Redevelopment Pass-Through	11,178,952	6,405,964
1190	Grants and Categorical Programs	<u>49,289,422</u>	<u>51,302,759</u>
	Total Restricted General Funds	<u>67,204,174</u>	<u>63,722,255</u>
	Total General Funds	<u>261,259,110</u>	<u>273,772,143</u>
<u>Special Revenue - Funds 32 &amp; 33</u>			
<u>Resource</u>			
3200	Food Services	3,559,594	4,020,966
3300	Child Care	<u>1,976,953</u>	<u>2,096,425</u>
	Total Special Revenue Funds	<u>5,536,547</u>	<u>6,117,391</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2016-2017

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	5,829,630	8,379,247
4130	La Sierra Capital	<u>9,800,141</u>	<u>3,140,491</u>
	Total Capital Projects Funds	<u>15,629,771</u>	<u>11,519,738</u>
<u>General Obligation Bond - Fund 43</u>			
<u>Resource</u>			
4370	2010D Capital Appreciation Bonds	947,615	-
4390	2015E Capital Appreciation Bonds	<u>45,460,596</u>	<u>9,128,843</u>
	Total General Obligation Bond Funds	<u>46,408,211</u>	<u>9,128,843</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Self-Insured PPO Health Plan	6,174,450	7,368,812
6110	Self-Insured Workers' Compensation	4,960,281	4,440,882
6120	Self-Insured General Liability	<u>2,253,602</u>	<u>2,764,680</u>
	Total Internal Service Funds	<u>13,388,333</u>	<u>14,574,374</u>
<u>Other Internal Services - Fund 69</u>			
<u>Resource</u>			
6900	Other Internal Services, Retirees' Benefits	-	601,035
	Total Other Internal Services Funds	<u>-</u>	<u>601,035</u>
	Total District Funds	<u>\$ 342,221,972</u>	<u>\$ 306,584,681</u>

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 65,530,000	\$ 67,775,000
State of California Student Grants	3,790,000	4,700,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS  
 2016-2017

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
	Local Scholarships Student Grants	<u>546,605</u>	<u>586,605</u>
	Total Student Financial Aid Accounts	<u>69,866,605</u>	<u>73,061,605</u>
<u>Other Account</u>			
	Associated Students of RCCD	<u>2,332,423</u>	<u>2,624,981</u>
	Total Expendable Trust and Agency	<u>\$ 72,199,028</u>	<u>\$ 75,686,586</u>
	Grand Total	<u>\$ 414,421,000</u>	<u>\$ 382,271,267</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

Estimated Beginning Balance, July 1		\$ 33,490,000
Federal Income		
Student Financial Aid Adm. Fees	\$ 188,246	
Total Federal Income		188,246
State General Apportionment		93,872,243
Other State Income		
Apprenticeship	546,000	
Enrollment Fee Waiver Administration	438,399	
Education Protection Account	23,895,967	
Homeowner's Prop Tax Exemption	444,061	
Lottery	4,100,000	
Part-Time Faculty Compensation	630,940	
State Mandated Costs	3,687,413	
Total Other State Income		33,742,780
Local Income		
RDA Asset Liquidation	68,377	
Property Taxes	33,726,207	
Food Sales / Commissions	67,000	
Stale Dated Checks (Resource 0800)	60,000	
Interest	100,000	
Enrollment Fees	8,833,849	
Nonresident Student Fees	2,827,375	
Transcript / Late Application Fees	103,000	
Other Student Fees	223,942	
Cosmetology / Dental Hygiene / Other Sales	60,100	
Leases and Rental Income	651,065	
Donations	7,461	
Miscellaneous Local Income	119,481	
Total Local Income		46,847,857
Other/Incoming Transfers		
Sales - Obsolete Equipment	11,700	
Indirect Costs Recovery	357,330	
Total Other/Incoming Transfers		369,030
Total Income		\$ 175,020,156
Total Available Funds		\$ 208,510,156

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

TENTATIVE OPERATING BUDGET  
 2016-2017

Object Code

1100	Regular Full-Time Teaching	\$ 32,936,239	
1200	Regular Full-Time Non-Teaching	14,518,175	
1300	Part-Time Hourly Teaching and Overload	29,115,879	
1400	Part-Time Hourly Non-Teaching	<u>1,694,187</u>	
	Total Academic Salaries		\$ 78,264,480
2100	Regular Full-Time and Part-Time Classified	28,481,139	
2200	Regular Full-Time Instructional aides	2,445,920	
2300	Student Help Non-Instructional and Classified Overtime	1,267,961	
2400	Student Help Instructional Aides	<u>395,671</u>	
	Total Classified Salaries		32,590,691
3000	Employee Benefits		45,718,977
4000	Books and Supplies		2,217,189
5000	Services and Operating Expenditures		34,153,882
6000	Capital Outlay		1,016,291
7300	Interfund Transfers		
	To Resource 4130	<u>2,630,000</u>	
	Total Interfund Transfers		2,630,000
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(712,709)	
	Center for Social Justice (Resource 1120)	149,847	
	College Work Study (Resource 1190)	338,342	
	DSP&S (Resource 1190)	665,157	
	Veterans Education (Resource 1190)	<u>4,842</u>	
	Total Intrafund Transfers		<u>445,479</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 197,036,989
7900	Contingency / Reserve		<u>11,473,167</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 208,510,156</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ (475,238)
Local Income		
Interest	\$ 411	
Rents and Leases	2,464	
Parking Permits/Fines	<u>2,717,745</u>	
Total Local Income		<u>2,720,620</u>
Total Available Funds (TAF)		<u>\$ 2,245,382</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,836,096
3000	Employee Benefits	746,128
4000	Book and Supplies	51,146
5000	Services and Operating Expenditures	693,783
6000	Capital Outlay	<u>204,057</u>
	Total Expenditures	3,531,210
7900	Contingency/Reserve/(Deficit)	<u>(1,285,828)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 2,245,382</u>



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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 2,139,982
Local Income		
Health Fees	\$ 1,341,701	
Interest	7,786	
Other	<u>76,100</u>	
Total Local Income		<u>1,425,587</u>
Total Available Funds (TAF)		<u>\$ 3,565,569</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 483,014
2000	Classified Salaries	529,026
3000	Employee Benefits	286,362
4000	Book and Supplies	105,530
5000	Services and Operating Expenditures	307,829
6000	Capital Outlay	<u>53,266</u>
	Total Expenditures	1,765,027
7900	* Contingency/Reserves	<u>1,800,542</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 3,565,569</u>

\* 5% Contingency reserve calculated from TAF equals \$178,278

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1	\$ (236,414)
Local Income	<u>177,806</u>
Total Available Funds (TAF)	<u>\$ (58,608)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 91,752
3000	Employee Benefits	24,663
4000	Book and Supplies	4,050
5000	Services and Operating Expenditures	<u>77,404</u>
	Total Expenditures	197,869
7900	Contingency/Reserves/(Deficit)	<u>(256,477)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ (58,608)</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ (736,466)
Local Income		
Donations	\$	40,000
Box Office Receipts		231,733
Interest Income		10
Other Local Income		40,000
Intrafund Transfers from Resource 1110		<u>275,000</u>
Total Income		<u>586,743</u>
Total Available Funds (TAF)		<u>\$ (149,723)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,431
2000	Classified Salaries		172,197
3000	Employee Benefits		75,222
4000	Book and Supplies		24,013
5000	Services and Operating Expenditures		<u>199,563</u>
	Total Expenditures		479,426
7900	Contingency/Reserves/(Deficit)		<u>(629,149)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves			<u>\$ (149,723)</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 357,218
Local Income		
Commissions	\$ 1,034,740	
Interest	<u>367</u>	
Total Local Income		<u>1,035,107</u>
Total Available Funds (TAF)		<u>\$ 1,392,325</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 43,600
7390	Interfund Transfer to Resource 3200	256,503
8999	Intrafund Transfer to Resource 1000	712,709
8999	Intrafund Transfer to Resource 1090	<u>275,000</u>
	Total Expenditures	1,287,812
7900	* Contingency/Reserves	<u>104,513</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	<u>\$ 1,392,325</u>

\* 5% Contingency reserve calculated from TAF equals \$69,616

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$	27,634
Local Income			
Interest	\$	100	
Other Local Income		<u>25,000</u>	
Total Local Income			25,100
Intrafund Transfer From Resource 1000 - General Fund			<u>149,847</u>
Total Income			<u>174,947</u>
Total Available Funds (TAF)		\$	<u>202,581</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	79,840
3000	Employee Benefits		53,392
4000	Book and Supplies		3,922
5000	Services and Operating Expenditures		<u>63,473</u>
Total Expenditures			200,627
7900	* Contingency/Reserves		<u>1,954</u>
Total Resource 1120 Expenditures Including Contingency/Reserves		\$	<u>202,581</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$	95,747
Local Income			
Interest		\$	300
Contract Revenue			<u>259,691</u>
Total Local Income			<u>259,991</u>
Total Available Funds (TAF)		\$	<u>355,738</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$	149,738
3000	Employee Benefits			75,879
4000	Book and Supplies			28,950
5000	Services and Operating Expenditures			295,583
6000	Capital Outlay			<u>3,500</u>
	Total Expenditures			553,650
7900	Contingency/Reserves/(Deficit)			<u>(197,912)</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves		\$	<u>355,738</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 4,723,964
Local Income		
Interest	\$ 30,300	
Redevelopment Agency Agreements	<u>1,651,700</u>	
Total Local Income		<u>1,682,000</u>
Total Available Funds (TAF)		<u>\$ 6,405,964</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 338,448
6000	Capital Outlay	<u>1,238,520</u>
	Total Expenditures	1,576,968
7900	* Contingency/Reserves	<u>4,828,996</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 6,405,964</u>

\* 5% Contingency reserve calculated from TAF equals \$320,298

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

TENTATIVE OPERATING BUDGET  
 2016-2017

Estimated Beginning Balance, July 1 \$           -

Federal Income

Bulletproof Vest Partnership	\$	813	
California State Trade Export Program		193,822	
College Connection		102,334	
College Connection II		72,995	
Community Tech Ed Regional Consortia		220,000	
Community Tech Ed Transitions		135,357	
Disabled Student Support Services		340,000	
ECS Consortium Grant		24,375	
Federal Work Study		1,041,057	
Flying with Swallows		218,428	
Foster & Kinship Care		67,128	
Moreno Valley Project TAP		290,027	
NSF - Supply Chain Technology Education		60,568	
Perkins Title I-C		1,038,596	
Procurement Assistance		455,896	
Riverside Urban Area Security Initiative		6,000	
Student Support Services RISE Norco		305,476	
Student Support Services TRIO MV		341,245	
Student Support Services TRIO Norco		310,041	
Student Support Services TRIO Riverside		340,000	
TANF 50%		181,976	
Title V Accelerating Pathways to Graduation & Transfer		957,132	
Title V HSI Ben Clark Training Center		875,138	
Title V HSI Pathways to Excellence		204,327	
Title V HSI STEM and Articulation		645,682	
Trade Adjustment Assistance		1,998,521	
Tri-Tech SBDC		476,527	
Upward Bound Math and Science		372,905	
Upward Bound TRIO AUSD		235,111	
Upward Bound TRIO Centennial HS		357,664	
Upward Bound TRIO Corona HS		286,911	
Upward Bound TRIO Riverside		414,427	
Veterans Education		40,998	
Veterans Student Support Services		328,000	
Workability Grant		<u>290,060</u>	
<b>Total Federal Income</b>			<b>13,229,537</b>



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

TENTATIVE OPERATING BUDGET  
 2016-2017

State Income

AB 86 Adult Education Block Grant	1,061,325	
Basic Skills	930,150	
Basic Skills and Student Outcomes Transformation	1,321,638	
California Career Pathways Trust	8,031,052	
CalWorks	815,287	
CalWorks Set-Aside	73,160	
CTE Enhancement Fund	107,398	
Deputy Sector Navigator	216,455	
DSP&S Allocation	2,113,495	
Enrollment Growth for ADN-RN 15/16	382,000	
EOPS - CARE	222,149	
EOPS Allocation	1,877,072	
EOPS Special Project Set-Aside	25,038	
Faculty and Staff Diversity	13,526	
Foster & Kinship Care Education	68,813	
Foster Paren Pre-Training	130,735	
Full Time Student Success	859,140	
Instructional Equipment	1,561,489	
Lottery	1,555,247	
Middle College High School	133,126	
Puente Project	1,500	
Sector Navigator	372,500	
SFAA - Base	422,928	
SFAA - Capacity	881,745	
SFAA - Implementation	26,388	
Song Brown Health Care Workforce Training	200,000	
Song Brown RN 15/17	108,000	
Song Brown RN Special Programs 15/17	125,000	
Song Brown RN Special Programs 17/18	125,000	
Staff Development	2,788	
Student Equity	4,948,957	
Student Financial Assistance Program - Fiscal Coord	437,000	
Student Success & Support Program	5,182,269	
Student Success & Support Program Set-Aside	<u>800,000</u>	
Total State Income		35,132,370

Local Income

4Faculty Web Services	8,437
CACT Seminars	21,084
Career Ladders Program	933
College Connection II	9,000
Completion Counts: CLIP	8,845

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

TENTATIVE OPERATING BUDGET  
 2016-2017

Created Equal: America's Civil Rights Struggle	1,200	
Foster Youth Advocacy Program	3,622	
Foster Youth Support Services	64,389	
Gateway to College	250,000	
Intn'l Student Capital Outlay Surcharge	704,649	
Leadership Academy	4,250	
Middle College High School - Val Verde	58,024	
Middle College High School - Moreno Valley	76,683	
Nuview USD Early College High School	267,642	
Procurement Assistance Center Income	4,000	
Riverside County Board of Supervisors	5,507	
Sector Navigator Income	31,700	
Seeking Safety Program	74,627	
Tri-Tech SBCD Cash Match	267,252	
Tri-Tech SBCD Seminars	20,366	
United Way - STEM "U" Late Your Mind	20,301	
Upward Bound Math & Science MVUSD	<u>30,000</u>	
Total Local Income		1,932,511
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	338,342	
Veterans Education	<u>4,842</u>	
Total Interfund and Intrafund Transfers		<u>1,008,341</u>
Total Income		<u>51,302,759</u>
Total Available Funds		<u>\$ 51,302,759</u>

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

TENTATIVE OPERATING BUDGET  
2016-2017

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 4,895,316
2000	Classified Salaries	12,835,598
3000	Employee Benefits	6,262,794
4000	Book and Supplies	5,864,248
5000	Services and Operating Expenditures	15,850,668
6000	Capital Outlay	4,173,616
7600	Book Grants / Bus Passes	1,420,519
7900	Contingency / Reserves	<u>                  -</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 51,302,759</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		<u>\$ 922,457</u>
Local Income		
Food Sales/Commissions	\$ 2,812,451	
Pepsi Sponsorship	181,503	
Interest	<u>2,825</u>	
Total Local Income		2,996,779
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>101,730</u>
Total Income		<u>3,098,509</u>
Total Available Funds (TAF)		<u>\$ 4,020,966</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,066,464
3000	Employee Benefits	335,071
4000	Books and Supplies	1,224,958
5000	Services and Operating Expenditures	229,104
6000	Capital Outlay	<u>36,809</u>
	Total Expenditures	2,892,406
7900	* Contingency/Reserves	<u>1,128,560</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 4,020,966</u>

\* 5% Contingency reserve calculated from TAF equals \$201,048

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 751,702
Federal Income		
Lunch Program		71,509
State Income		
Tax Bailout Funds		36,500
Local Income		
Parent Fees	\$ 1,160,000	
Interest Income	1,650	
Other Local Revenue	<u>64</u>	
Total Local Income		<u>1,161,714</u>
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>75,000</u>
Total Income		<u>1,344,723</u>
Total Available Funds (TAF)		<u>\$ 2,096,425</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 628,797
2000	Classified Salaries	377,045
3000	Employee Benefits	190,470
4000	Books and Supplies	52,250
5000	Services and Operating Expenditures	82,935
6000	Capital Outlay	<u>37,087</u>
	Total Expenditures	1,368,584
7900	* Contingency/Reserves	<u>727,841</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	<u>\$ 2,096,425</u>

\* 5% Contingency reserve calculated from TAF equals \$104,821

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income		\$	8,269,069
Local Income			<u>110,178</u>
Total Income			<u>8,379,247</u>
Total Available Funds (TAF)		\$	<u>8,379,247</u>

EXPENDITURES

Object Code

6000	Capital Outlay		\$	<u>8,379,247</u>
	Total Expenditures			8,379,247
7900	Contingency/Reserves			<u>-</u>
	Total Resource 4100 Expenditures Including Contingency/Reserves		\$	<u>8,379,247</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		<u>\$ 490,491</u>
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000 - General Fund	<u>2,630,000</u>	
Total Income		<u>2,650,000</u>
Total Available Funds (TAF)		<u>\$ 3,140,491</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 2,934,574</u>
	Total Expenditures	2,934,574
7900	Contingency/Reserves	<u>205,917</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 3,140,491</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1	\$ 8,906,625
Local Income	<u>222,218</u>
Total Available Funds (TAF)	<u>\$ 9,128,843</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 762,785
3000	Employee Benefits	368,017
5000	Services and Operating Expenditures	237,434
6000	Capital Outlay	<u>22,050,595</u>
	Total Expenditures	23,418,831
7900	Contingency/Reserves	<u>(14,289,988)</u>
	Total Resource 4390 Expenditures Including Contingency/Reserves	<u>\$ 9,128,843</u>



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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ (379,208)
Local Income		
Interest	\$ 1,600	
Self-Insurance Health Plan Assessments from other Funds	<u>7,746,420</u>	
Total Local Income		<u>7,748,020</u>
Total Available Funds (TAF)		<u>\$ 7,368,812</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 106,645
3000	Employee Benefits	37,258
4000	Books and Supplies	4,459
5000	Services and Operating Expenditures	<u>6,433,410</u>
	Total Expenditures	6,581,772
7900	Contingency/Reserves	<u>787,040</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 7,368,812</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 3,747,429
Local Income		
Interest	\$ 20,000	
Insurance	17,828	
Workers Compensation Premium Assessments from other Funds	<u>655,625</u>	
Total Local Income		<u>693,453</u>
Total Available Funds (TAF)		<u>\$ 4,440,882</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 422,233
3000	Employee Benefits	210,933
4000	Books and Supplies	14,328
5000	Services and Operating Expenditures	1,673,281
6000	Capital Outlay	<u>6,500</u>
	Total Expenditures	2,327,275
7900	Contingency/Reserves	<u>2,113,607</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 4,440,882</u>

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

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 1,401,100
Local Income		
Interest	\$ 2,800	
General Liability Premium Assessments from other Funds	<u>1,360,780</u>	
Total Local Income		<u>1,363,580</u>
Total Available Funds (TAF)		<u>\$ 2,764,680</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 877
2000	Classified Salaries	178,367
3000	Employee Benefits	93,055
4000	Books and Supplies	1,800
5000	Services and Operating Expenditures	1,545,685
6000	Capital Outlay	<u>6,500</u>
	Total Expenditures	1,826,284
7900	Contingency/Reserves	<u>938,396</u>
	Total Resource 6120 Expenditures Including Contingency/Reserves	<u>\$ 2,764,680</u>

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

TENTATIVE OPERATING BUDGET  
2016-2017

INCOME

Estimated Beginning Balance, July 1		\$ 328,965
Contract Services - OPEB	\$ 266,370	
Interest	<u>5,700</u>	
Total Income		<u>272,070</u>
Total Available Funds (TAF)		<u>\$ 601,035</u>

EXPENDITURES

Object Code

		\$ -
Total Expenditures		-
7900 Contingency/Reserves		<u>601,035</u>
Total Resource 6900 Expenditures Including Contingency/Reserves		<u>\$ 601,035</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Riverside City College PELL Student Grants & Book Waivers	\$ 35,000,000		
Norco College PELL Student Grants & Book Waivers	11,000,000		
Moreno Valley College PELL Student Grants & Book Waivers	14,000,000		
Riverside City College FSEOG Student Grants & Book Waivers	510,000		
Norco College FSEOG Student Grants & Book Waivers	325,000		
Moreno Valley College FSEOG Student Grants & Book Waivers	380,000		
Riversdie City College Federal Work Study	475,000		
Norco College Federal Work Study	325,000		
Moreno Valley College Federal Work Study	360,000		
Riverside City College Subsidized Loan	1,500,000		
Norco College Subsidized Loan	800,000		
Moreno Valley College Subsidized Loan	1,100,000		
Riverside City College Un-Subsidized Loan	900,000		
Norco College Un-Subsidized Loan	500,000		
Moreno Valley College Un-Subsidized Loan	<u>600,000</u>		
Total Federal Income			<u>67,775,000</u>
Total Available Funds (TAF)			<u>\$ 67,775,000</u>

EXPENDITURES

Object Code

7520	Riverside City College PELL Student Grants & Book Waivers	\$ 35,000,000	
	Norco College PELL Student Grants & Book Waivers	11,000,000	
	Moreno Valley College PELL Student Grants & Book Waivers	14,000,000	
	Riverside City College FSEOG Student Grants & Book Waivers	510,000	
	Norco College FSEOG Student Grants & Book Waivers	325,000	
	Moreno Valley College FSEOG Student Grants & Book Waivers	380,000	
	Riversdie City College Federal Work Study	475,000	
	Norco College Federal Work Study	325,000	
	Moreno Valley College Federal Work Study	360,000	
	Riverside City College Subsidized Loan	1,500,000	
	Norco College Subsidized Loan	800,000	
	Moreno Valley College Subsidized Loan	1,100,000	
	Riverside City College Un-Subsidized Loan	900,000	
	Norco College Un-Subsidized Loan	500,000	
	Moreno Valley College Un-Subsidized Loan	<u>600,000</u>	
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waivers		<u>\$ 67,775,000</u>
	Total Student Federal Grants		<u>\$ 67,775,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
 2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income			
Riverside City College Cal Grants	\$	2,100,000	
Riverside City College FTSS Grant		510,000	
Norco College Cal Grants		1,000,000	
Norco College FTSS Grant		200,000	
Moreno Valley College Cal Grants		690,000	
Moreno Valley College FTSS Grant		<u>200,000</u>	
Total State Income			<u>4,700,000</u>
Total Available Funds (TAF)		\$	<u>4,700,000</u>

EXPENDITURES

Object Code

7520	Riverside City College Cal Grants	\$	2,100,000
	Riverside City College FTSS Grant		510,000
	Norco College Cal Grants		1,000,000
	Norco College FTSS Grant		200,000
	Moreno Valley College Cal Grants		690,000
	Moreno Valley College FTSS Grant		<u>200,000</u>
	Total State - Cal Grants and FTSS Grants	\$	<u>4,700,000</u>
	Total State of California Student Grants	\$	<u>4,700,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL SCHOLARSHIPS STUDENT GRANTS

TENTATIVE OPERATING BUDGET  
2016-2017

INCOME

Unaudited Beginning Balance, July 1		\$	46,605
Local Scholarships			
Riverside City College Local Scholarships	\$	250,000	
Norco College Local Scholarships		150,000	
Moreno Valley College Local Scholarships		<u>140,000</u>	
Total Local Income			<u>540,000</u>
Total Available Funds (TAF)		\$	<u>586,605</u>

EXPENDITURES

Object Code

7510	Riverside City College Local Scholarships	\$	271,573
	Norco College Local Scholarships		162,947
	Moreno Valley College Local Scholarships		<u>152,085</u>
	Total Local Scholarships	\$	<u>586,605</u>
	Total Local Scholarships Student Grants	\$	<u>586,605</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 ASSOCIATED STUDENTS OF RCCD

TENATIVE BUDGET  
 2016-2017

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,580,628</u>
Local Income		
ASRCC		
Student Fees	\$ 578,182	
Interest	404	
Athletic Events	20,000	
Commissions	5,000	
Total ASRCC Local Income		<u>603,586</u>
ASNC		
Student Fees	249,861	
Interest	173	
Total ASNC Local Income		<u>250,034</u>
ASMVC		
Student Fees	190,560	
Interest	173	
Total ASMVC Local Income		<u>190,733</u>
Total Local Income ASRCCD		<u>\$ 1,044,353</u>
Total Available Funds (TAF)		<u><u>\$ 2,624,981</u></u>

EXPENDITURES

Account Code

905	Organizations Funding	13.61%	\$ 156,300
906	Athletics	19.87%	228,200
910	Riverside ASB	18.18%	208,765
921	Norco ASB	18.99%	218,000
924	Norco - Organizations Funding	13.67%	157,000
930	Moreno Valley ASB	15.68%	<u>180,000</u>
Total Expenditures		100.00%	\$ 1,148,265
Total ASRCCD Ending Fund Balance			<u>1,476,716</u>
Total ASRCCD Expenditures plus Ending Balances			<u><u>\$ 2,624,981</u></u>





# FY 2016-2017 TENTATIVE BUDGET

June 14, 2016



## **Riverside Community College District 2016-2017 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 2017 reflects a continuation of the adopted FY 2015-2016 Budget, with certain modifications as described on the subsequent pages.



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



# FY 2016-2017 Governor's Budget Proposal

ackup  
June 14, 2016  
Page 4 of 30

*(In Millions)*

## **Unrestricted Ongoing Revenues**

	<u>State</u>	<u>RCCD</u>
Access (2%/2.84% - Equals 812 Credit FTES)	\$ 114.7	\$ 4.1
COLA (0.0%)	-	-
Basic Allocation Increase	75.0	1.8
Full-Time Faculty Hiring	-	-
Total Unrestricted Ongoing Revenues	<u>\$ 189.7</u>	<u>\$ 5.9</u>

## **Unrestricted One-Time Revenues**

State Mandate Block Grant	<u>\$ 108.5</u>	<u>\$ 2.6</u>
Total Unrestricted Revenues	<u><u>\$ 298.2</u></u>	<u><u>\$ 8.5</u></u>



# FY 2016-2017 Governor's Budget Proposal

ackup  
June 14, 2016  
Page 5 of 30

*(In Millions)*

## **Restricted Revenues**

	<b>State</b>	<b>RCCD</b>
Proposition 39 - Energy Efficiency	\$ 10.5	\$ 0.3
Deferred Maintenance & Instructional Equipment*	219.4	5.3
Student Success and Student Equity (No Increase)	-	-
<b>Total Restricted Revenues</b>	<b><u>\$ 229.9</u></b>	<b><u>\$ 5.6</u></b>

\*Of the \$219.4 million allocation, approximately \$190 million represents ongoing resources.



# FY 2016-2017 Governor's Budget Proposal

Backup  
June 14, 2016  
Page 6 of 30

*(In Millions)*

<u>Other</u>	<u>State</u>
Academic Senate	\$ 0.3
Strong Workforce Program	200.0
Career Technical Education Pathways (SB 1070)	48.0
Cal Grant	39.0
Basic Skills Program	30.0
Innovation Awards	25.0
Zero-Textbook-Cost Degrees	5.0
Institutional Effectiveness - Implementing Statewide Performance Strategies	10.0
Data Security - Telecommunications & Technology Infrastructure Program	15.0
Apprenticeship Program	1.8
E-Reader Digital Context - State Corrections/Facilities	3.0
Adult Education Block Grant Support	5.0
Online Education Initiative	20.0
Total Other	<u>\$ 402.1</u>



# **FY 2015-2016 ENDING BALANCE ESTIMATE**



# FY 2015–2016 Credit FTES Projections

Base FTES	26,882.83
Growth/Access at P2 (Planned 1,030 at 3.81%; Actual 6.39%)	<u>1,716.81</u>
Total Funded FTES	28,599.64
Actual FTES*	<u>28,599.64</u>
Total Unfunded FTES	<u><u>-</u></u>
Unfunded FTES %	<u><u>0.0 %</u></u>

\* Actual FTES is projected to be lower than the District's revised FTES Target by 421 FTES as of May 20, 2016. Because there is approximately \$24 million of undistributed apportionment as of P1 and the District's colleges believe they can generate additional FTES in an efficient manner in FY 2016-17, the District Enrollment Management Committee approved rolling back 421 FTES from Summer 2016 to FY 2015-16.





# FY 2015-16 Revenues

*(In Millions)*

Adopted Budget	<u>\$ 176.97</u>
FY 2014-15 Apportionment (-174 FTES + Deficit Elimination)	\$ (1.01)
FY 2015-16 Additional Growth Funding (617 FTES)	4.35
RDA Revenue Deferral - State Chancellor's Office Directive	(1.13)
Board Financial Assistance Program - Restricted/Unrestricted Correction	(0.95)
Lottery	0.24
Other	<u>0.03</u>
Total Revenue Adjustments	<u>\$ 1.53</u>
Net Revenues	<u>\$ 178.50</u>



# FY 2015-16 Expenditures

*(In Millions)*

Adopted Budget	<u>\$ 181.19</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 1.90
Supplies and Services*	19.15
Capital Outlay	<u>0.46</u>
Total Expenditure Budget Savings	<u>\$ 21.51</u>
Net Expenditures	<u>\$ 159.68</u>
Net Current Year Estimated Surplus	\$ 18.82
Beginning Balance at July 1, 2015	<u>14.67</u>
Estimated Ending Balance at June 30, 2016*	<u><u>\$ 33.49</u></u>
Estimated Ending Balance Percentage	<u><u>17.34%</u></u>

\* Included in this balance is \$15 million of one-time State Mandate Block Grant funds that were set-aside in FY 2015-16 for future years as a hedge against increasing costs and revenue reductions.



As of the first principle apportionment measurement period (P1), the Chancellor's Office applied a system wide deficit of 1.22% against apportionment. This equates to \$71.15 million for the system and \$1.88 million for RCCD. This is primarily a result of county property tax estimates in April 2016. Over the past several years, and since the dissolution of Redevelopment Agencies, deficits estimated by the Chancellor's Office have been higher at P1. They are subsequently reduced at P2 and at the recalculation dates as property taxes are collected and reported. The Governor's "May Revise" Budget Proposal includes \$36 million to address a property tax shortfall. For purposes of the Tentative Budget, .25% has been used as an estimated deficit factor in case the "May Revise" set aside is not sufficient to cover the entire property tax shortfall.



# **FY 2016-2017 TENTATIVE BUDGET**



# FY 2016-2017 Credit FTES Projections

Base FTES	28,599.64
Growth/Access (System 2.00%; RCCD 2.84%)	<u>812.23</u>
Total Funded FTES	29,411.87
Unfunded FTES (.57%)	<u>167.02</u>
FTES Target	<u><u>29,578.89</u></u>

## FTES Production for FY 2016-17

Growth	812.23
Unfunded	167.02
Summer 2016 Rolled to FY 2015-16	<u>421.44</u>
	<u><u>1,400.69</u></u>



# FY 2016-2017 Ongoing Revenue Budget

*(In Millions)*

Beginning Ongoing Revenue Budget	<u>\$ 161.62</u>
FY 2014-15 Apportionment Increase	\$ (0.75)
FY 2015-16 Apportionment Increase	4.35
FY 2016-17 Apportionment:	
COLA (0.0%)	-
Access (2.84%)	4.13
Deficit (.55%)	(0.53)
Base Allocation Increase	1.80
Full-Time Faculty Hiring	-
RDA Revenue Deferral Reversal	1.13
Other	<u>0.38</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 10.51</u>
Total Ongoing Revenue Budget	<u>\$ 172.13</u>



# FY 2016-2017 Ongoing Expenditure Budget

*(In Millions)*

Beginning Expenditure Budget	<u>\$ 166.18</u>
Compensation Adjustments:	
COLA + Contract for Full-time Salaries (2.00%)	\$ 1.78
COLA + Contract for Part-time Faculty Salaries (2.50%)	0.85
Enrollment Growth - Part-time Faculty and Overload	1.79
CSEA Bargaining Unit Agreement Settlement	0.36
Step/Column/Growth/Placement/Classification/Other	0.82
Employee Benefits	1.99
New Full-Time Faculty Positions (20)	2.80
Contracts and Agreements	0.05
New Full-time Classified Positions	0.47
Enrollment Marketing	0.27



# FY 2016-2017 Ongoing Expenditure Budget (continued)

Backup  
June 14, 2016  
Page 16 of 30

*(In Millions)*

Utilities	0.20
New Facilities Operating Costs (RCC Kane and CAADO/CSA)	0.30
Legal Expense	0.10
Election Cost	0.30
Other	0.08
Total Ongoing Expenditure Budget Adjustments	<u>\$ 12.16</u>
Total Ongoing Expenditure Budget	<u>\$ 178.34</u>
Net Ongoing Budget Shortfall	<u><u>\$ (6.21)</u></u>





# FY 2016-2017 Tentative Budget

*(In Millions)*

## **FY 2016-17 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 15.34
FY 2015-2016 State Mandate Block Grant Reversal	(15.00)
FY 2016-2017 State Mandate Block Grant	2.59
Total One-Time Revenue Budget	<u>\$ 2.93</u>

## **FY 2016-17 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ 15.00
Retirement Incentive Funding Cost	4.50
La Sierra Loan Payoff	1.36
Net Adjustment to Set-Aside for Future Operating Costs	(2.12)
Total One-Time Expenditure Budget	<u>\$ 18.74</u>
Net One-Time Budget (Shortfall)	<u><u>\$ (15.81)</u></u>



# Summary

*(In Millions)*

Net Ongoing Budget Shortfall	\$ (6.21)
Net One-Time Budget Shortfall	<u>(15.81)</u>
Total Difference	\$ (22.02)
Estimated Beginning Balance at July 1, 2016	<u>33.49</u>
Total Available Funds	\$ 11.47
Less, 5% Ending Balance Target	<u>(11.47)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>



# **FY 2016-2017 BUDGET DEVELOPMENT ISSUES**



# **FY 2016-2017 Budget Development Issues**

- ❑ **Governor's Budget Proposal/May Revise**
  - Will it hold or will there be changes?
- ❑ **Enrollment**
  - Will we achieve our enrollment target? In an efficient manner?
- ❑ **FY 2015-16 Results**
  - Will our FTES be fully funded?
  - Will we realize projected budget savings?
  - Will the property tax shortfall set-aside be sufficient to eliminate the apportionment deficit?



# **FY 2016-2017 Budget Development Issues**

(continued)

## ❑ **Ongoing Budget Shortfall**

- The year-over-year ongoing budget shortfall still persists, wherein ongoing budgeted expenditures exceed ongoing budgeted revenues.
- The District Budget Advisory Council continues to work on this issue.

## ❑ **Other General Funds**

- Parking, Community Education, Customized Solutions and Performance Riverside continue to show accumulated deficits, ultimately impacting the General Operating Fund.



# HISTORICAL BUDGET INFORMATION



# Contingency History

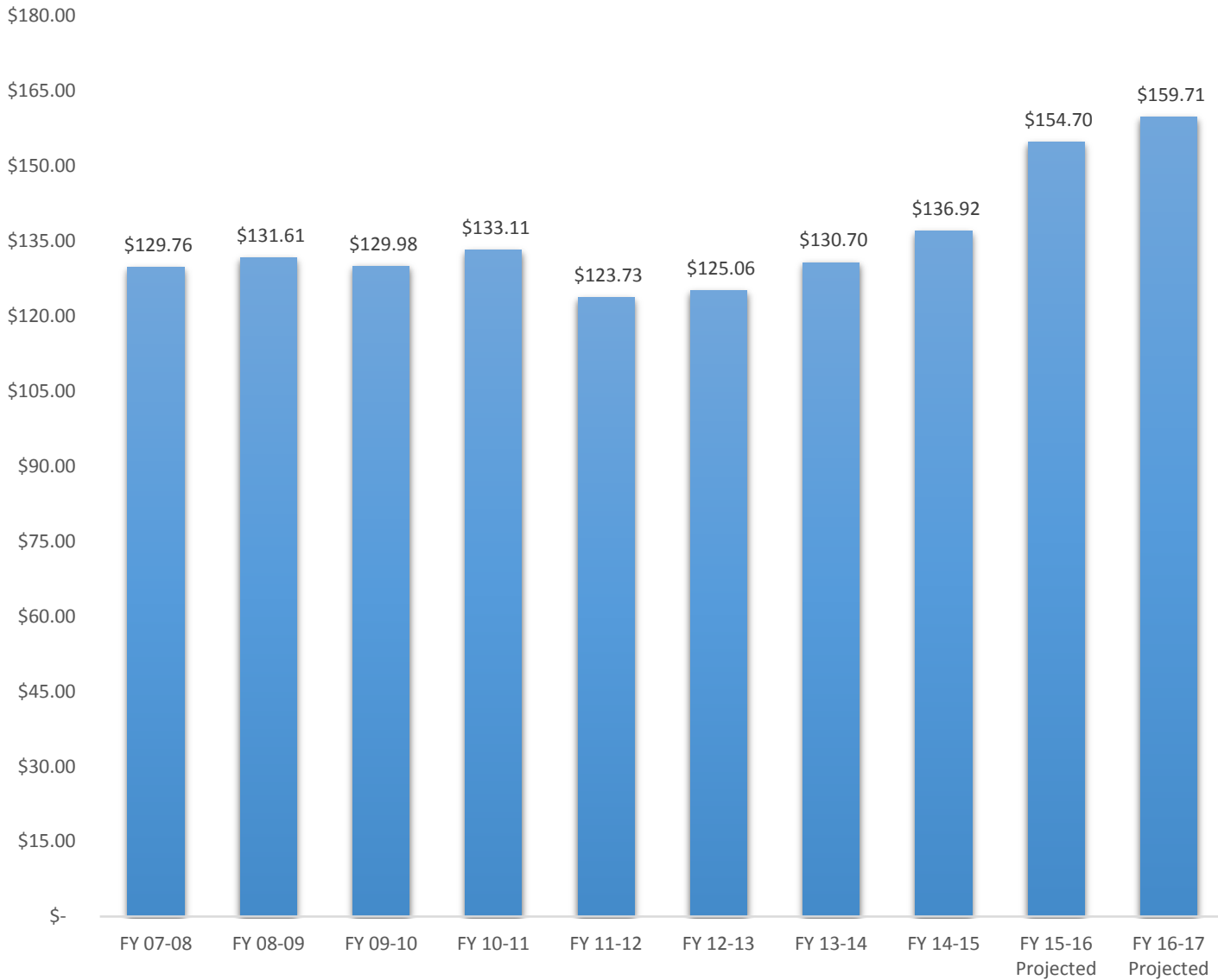
<b>FY</b>	<b>Adopted Contingency Balance</b>	<b>% of Avaliable Funds</b>	<b>Ending Fund Balance</b>	<b>% of Avaliable Funds</b>
2015-16*	\$ 10,447,116	5.45%	\$ 33,490,550**	17.34%
2014-15	\$ 7,801,811	4.28%	\$ 14,131,331	8.82%
2013-14	\$ 6,358,532	4.23%	\$ 12,743,536	7.65%
2012-13	\$ 4,560,030	3.23%	\$ 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

\*\*Includes \$15 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against increasing costs such as PERS, STRS, health insurance, Bargaining Unit Contract increases, retirement incentive costs and revenue reductions. Without the one-time funds, the ending fund balance would be \$18,490,550 (9.57%).



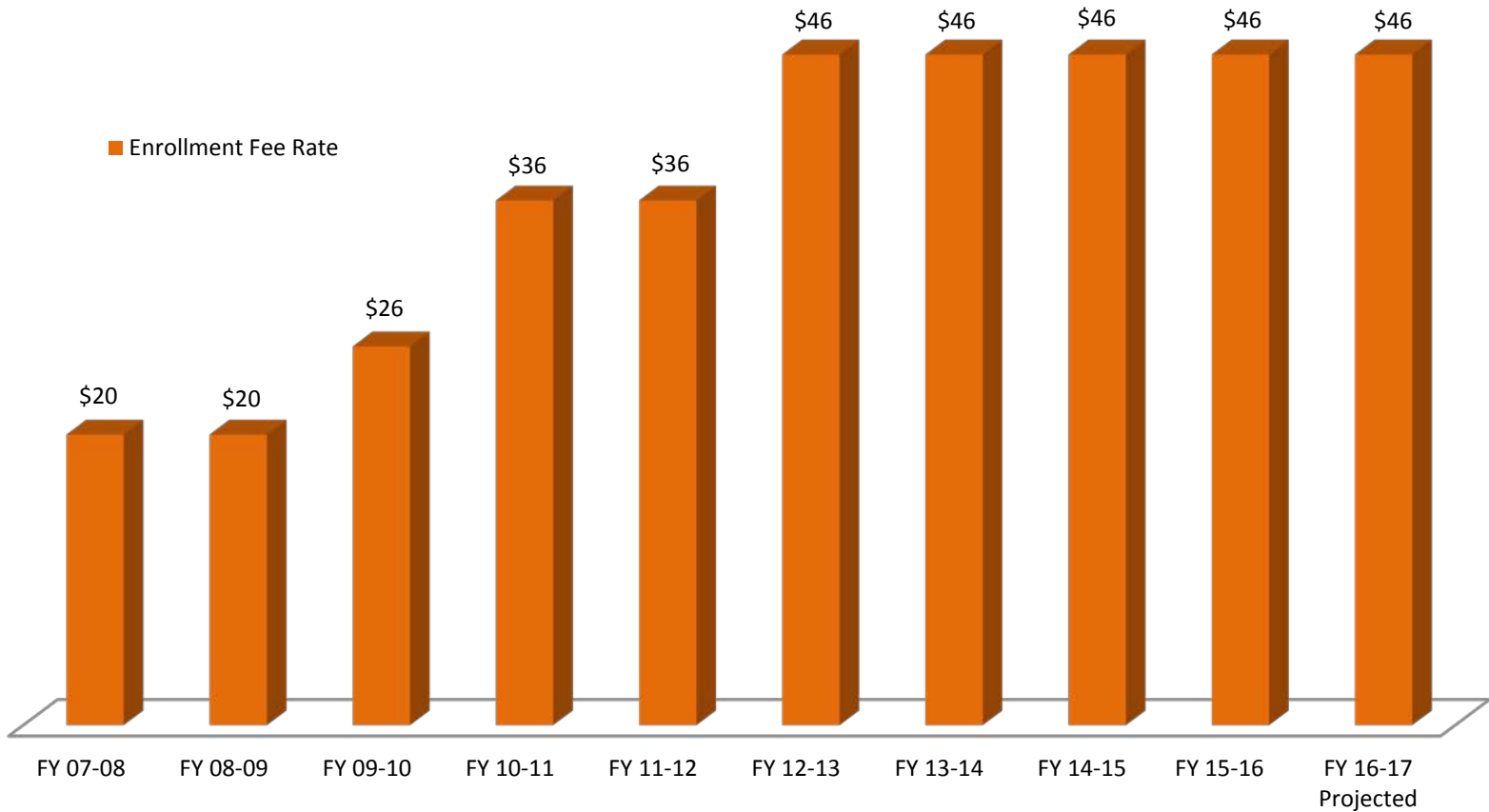
# Apportionment





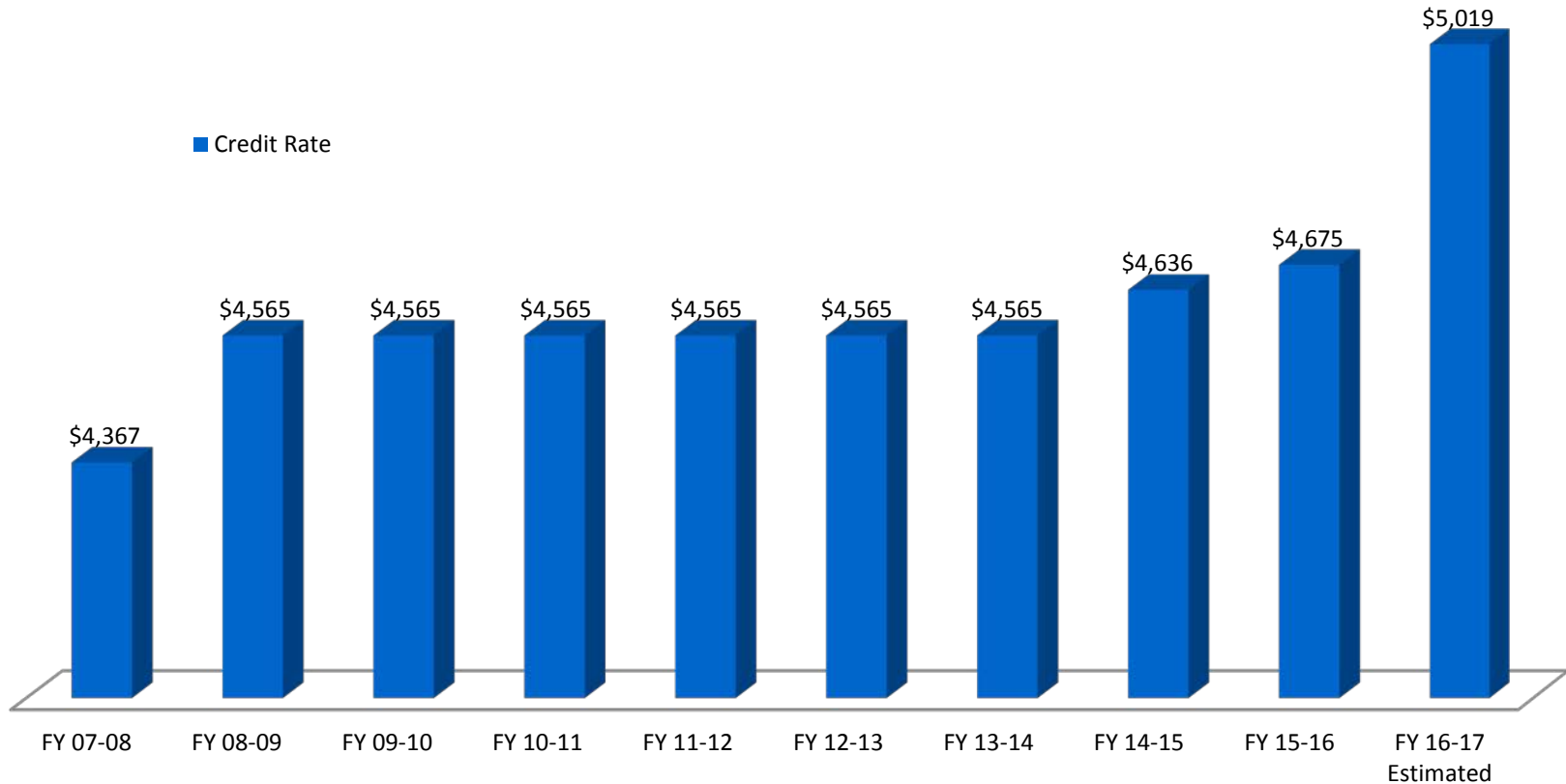


# Enrollment Fee Rate Per Unit



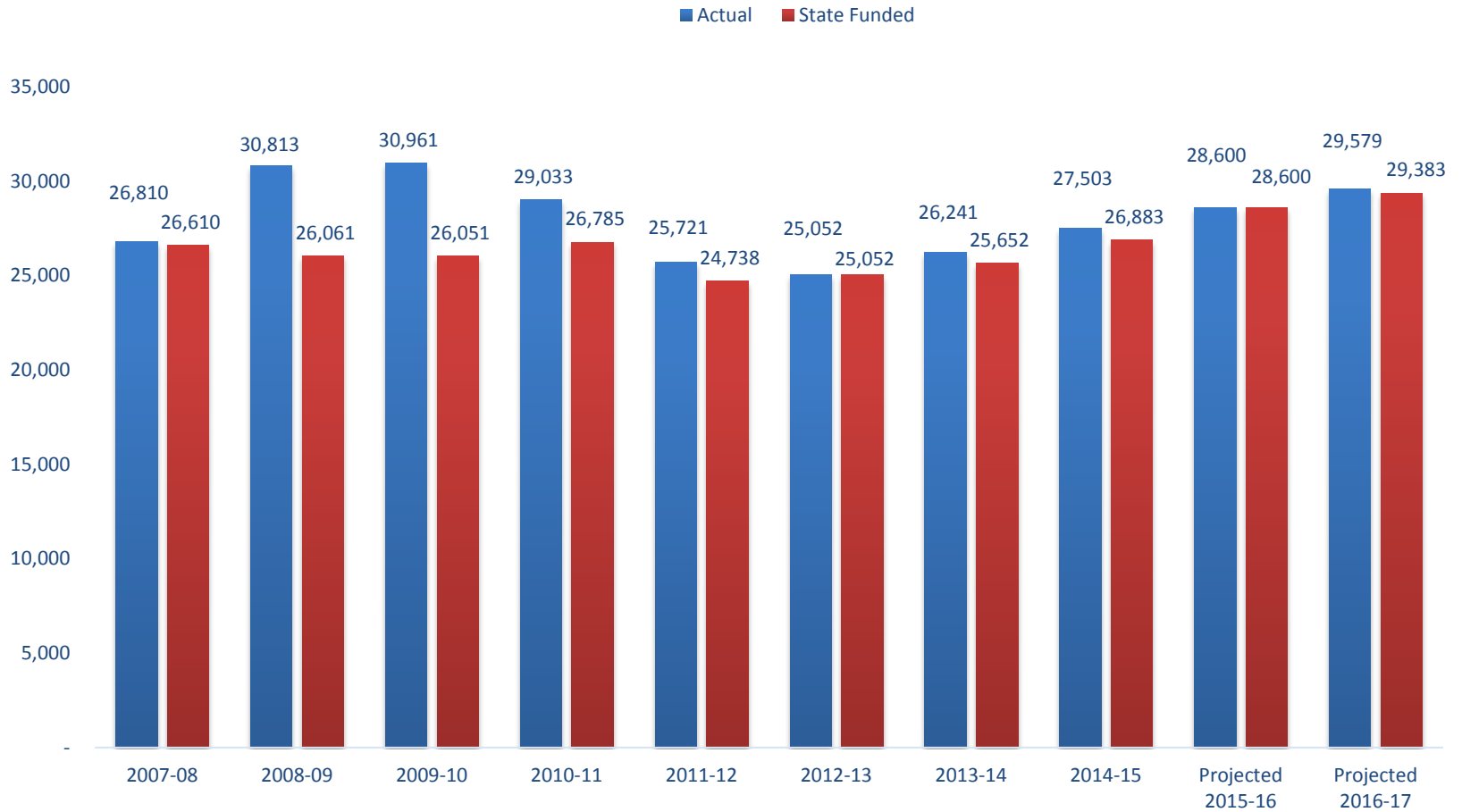


# CCC Base Funding Rate Per Credit FTES



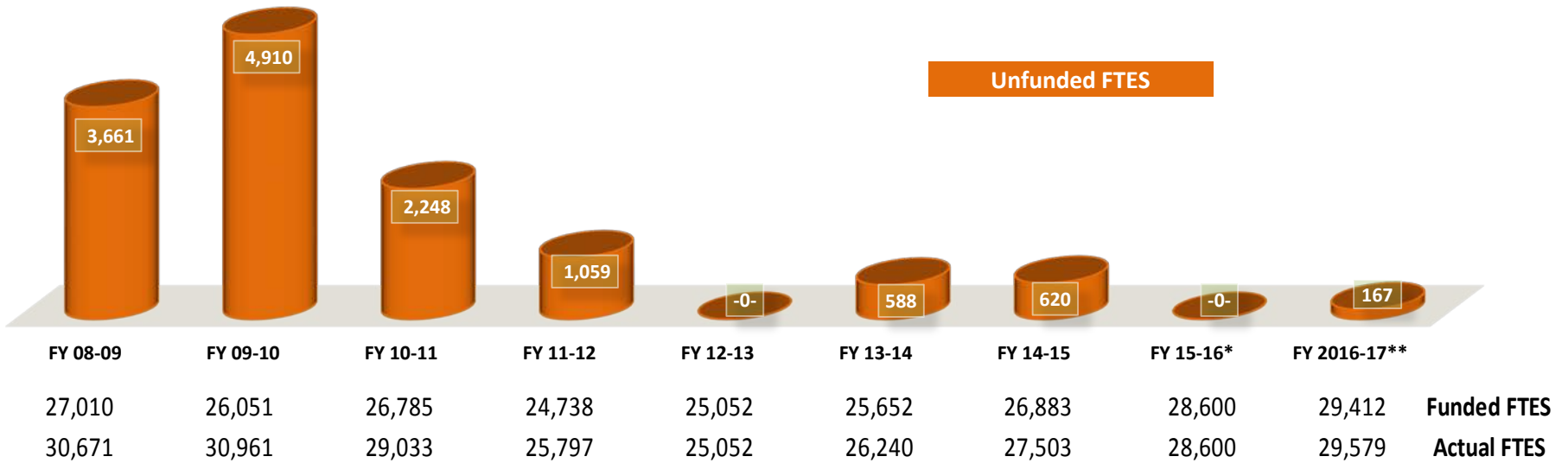


# FTES





# Unfunded Credit FTES



\*As of P1

\*\*Based on Governor’s “May Revise” Budget Proposal using new growth formula.



# **FY 2016-2017 BUDGET DEVELOPMENT TIMELINE**



➤ **June**

- Tentative RCCD Budget to Resources Committee
- Second Principal Apportionment Report
- Tentative RCCD Budget to Board of Trustees on June 21, 2016

➤ **July**

- New Fiscal Year Begins on July 1, 2016

➤ **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 20, 2016

## Agenda Item (IV-D-2)

Meeting 4/5/2016 - Committee

Agenda Item Committee - Resources (IV-D-2)

Subject Presentation on FY 2016-17 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 2016-17 budget planning efforts for the Board's review and information.

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

### Attachments:

[04052016\\_FY 2016-2017 RCCD Budget Planning Presentation](#)



# **FY 2016-2017 BUDGET PLANNING**

April 5, 2016





## ❑ **Release of the Governor's FY 2016-17 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**

**proposal in conjunction with our preliminary**

**budget estimates.**



**GOVERNOR'S FY 2016-17  
BUDGET PROPOSAL  
COMMUNITY COLLEGE SYSTEM  
AND  
RIVERSIDE COMMUNITY COLLEGE DISTRICT**



# FY 2016-2017 Governor's Budget Proposal

## Base Changes (In Millions)

### Unrestricted Ongoing Revenues

Access (2%/2.4 % - Equals 686 Credit FTES)

COLA (.47%)

**Base Allocation Increase**

**Full-Time Faculty Hiring**

Total Unrestricted Ongoing Revenues

<u>State</u>	<u>RCCD</u>
\$ 114.7	\$ 3.4
\$ 29.3	\$ 0.7
\$ -	\$ -
\$ -	\$ -
<u>\$ 144.0</u>	<u>\$ 4.1</u>

### Unrestricted One-Time Revenues

State Mandate Block Grant

Total Unrestricted Revenues

<u>\$ 76.3</u>	<u>\$ 1.8</u>
<u><u>\$ 220.3</u></u>	<u><u>\$ 5.9</u></u>



# FY 2016-2017 Governor's Budget Proposal

## Base Changes (In Millions)

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Revenues (Total - \$45 Million)	\$ 6.4	\$ 0.1
Deferred Maintenance & Instructional Equipment (Total - \$289 Million)*	\$ 141.0	\$ 3.3
Student Success and Student Equity (No Increase)	\$ -	\$ -
<b>Total Restricted Revenues</b>	<b><u>\$ 147.4</u></b>	<b><u>\$ 3.4</u></b>

\*Of the \$289 million allocation, \$255 million represents ongoing resources which the Governor/Legislature could redirect to other ongoing needs, such as a Base Allocation increase.



# FY 2016-2017 Governor's Budget Proposal

*(In Millions)*

<u>Other</u>	<u>State</u>
Strong Workforce Program	\$ 200.0
Career Technical Education Pathways (SB 1070)	\$ 48.0
Cal Grant	\$ 39.0
Basic Skills Program	\$ 30.0
Innovation Awards	\$ 25.0
Zero-Textbook-Cost Degrees	\$ 5.0
Institutional Effectiveness - Implementing Statewide Performance Strategies	\$ 10.0
Data Security - Telecommunications & Technology Infrastructure Program	\$ 3.0
Apprenticeship Program	\$ 1.8
Total Other	<u><u>\$ 361.8</u></u>



**BUDGET PLANNING**  
**FY 2015-2016**  
**ENDING BALANCE ESTIMATE**



# FY 2015–16 Credit FTES Projections

Base FTES* <sub>1</sub>	27,240.26
Growth/Access at P1 (Planned 1,030 at 3.81%; Actual 5.00%)	<u>1,359.38</u>
Total Funded FTES	28,599.64
Actual FTES* <sub>2</sub>	<u>-</u>
Total Unfunded FTES	<u>28,599.64</u>
Unfunded FTES %	<u><u>0.0 %</u></u>

\*<sub>1</sub> An additional 184 FTES from FY 2014-15 was funded at P1 Recalculation. This additional FTES increased base FTES in FY 2015-16.

\*<sub>2</sub> Actual FTES subsequent to the P1 reporting period is projected to be lower than the District’s revised FTES Target by 480 FTES. Because there is approximately \$54 million of undistributed apportionment as of P1 and the District’s colleges believe they can generate additional FTES in an efficient manner in FY 2016-17, the District Enrollment Management Committee approved rolling back 480 FTES from Summer 2016 to FY 2015-16.



*(In Millions)*

**FY 2015-16 Revenues**

Adopted Budget	<u>\$ 176.97</u>
FY 2014-15 Apportionment (184 FTES + Deficit Elimination)	\$ 1.16
FY 2015-16 Additional Growth Funding (330 FTES)	2.42
RDA Revenue Deferral - State Chancellor's Office Directive	(1.13)
Board Financial Assistance Program - Restricted/Unrestricted Correction	(0.95)
Lottery	0.03
Other	0.24
Total Revenue Adjustments	<u>\$ 1.77</u>
Net Revenues	<u>\$ 178.74</u>





*(In Millions)*

**FY 2015-16 Expenditures**

Adopted Budget	<u>\$ 181.19</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 1.90
Supplies and Services*	19.15
Capital Outlay	<u>0.46</u>
Total Expenditure Budget Savings	<u>\$ 21.51</u>
Net Expenditures	<u>\$ 159.68</u>
Net Current Year Estimated Surplus	\$ 19.06
Beginning Balance at July 1, 2015	<u>14.67</u>
Estimated Ending Balance at June 30, 2016*	<u><u>\$ 33.73</u></u>
Estimated Ending Balance Percentage	<u><u>17.44%</u></u>

\* Included in these balances is \$15.04 million of one-time State Mandate Block Grant funds that were set-aside in the FY 2015-16 for future years as a hedge against increasing costs and revenue reductions.



# **BUDGET PLANNING FY 2016-2017**



# FY 2016–17 Credit FTES Projections

Base FTES	28,599.64
Growth/Access (System 2.00%; RCCD 2.40%)	<u>686.39</u>
Total Funded FTES	29,286.03
Unfunded FTES (1.00%)	<u>292.86</u>
FTES Ceiling	<u><u>29,578.89</u></u>

## FTES Production for FY 2016-17

Growth	686.39
Unfunded	292.86
Summer 2016 Rolled to FY 2015-16	<u>479.71</u>
	<u><u>1,458.96</u></u>



*(In Millions)*

**FY 2016-17 Ongoing Revenue Budget**

Beginning Revenue Budget	<u>\$ 161.62</u>
FY 2014-15 Apportionment Increase	\$ 1.43
FY 2015-16 Apportionment Increase	2.42
FY 2016-17 Apportionment:	
COLA (.47%)	0.73
Access (2.40%)	3.46
Deficit (.55%)	(0.87)
Base Allocation Increase	-
Full-Time Faculty Hiring	-
RDA Revenue Deferral Reversal	1.13
Other	<u>0.20</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 8.50</u>
Total Ongoing Revenue Budget	<u>\$ 170.12</u>



*(In Millions)*

**FY 2016-17 Ongoing Expenditure Budget**

Beginning Expenditure Budget	<u>\$ 166.18</u>
Compensation Adjustments:	
COLA + Contract for Full-time Salaries (2.47%)	\$ 2.18
COLA + Contract for Part-time Faculty Salaries (2.97%)	1.01
Step/Column/Growth/Placement/Classification	0.77
Employee Benefits	2.78
New Full-Time Faculty Positions (20)	2.89
Contracts and Agreements	0.10
Sabbatical Leave Backfill	0.21



*(In Millions)*

**FY 2016-17 Ongoing Expenditure Budget (continued)**

Utilities	0.20
New Facilities Operating Costs (RCC Kane Student Services)	0.25
Legal Expense	0.10
Election Cost	0.30
Other	0.10
Total Ongoing Expenditure Budget Adjustments	<u>\$ 10.89</u>
Total Ongoing Expenditure Budget	<u>\$ 177.07</u>
Net Ongoing Budget Shortfall	<u><u>\$ (6.95)</u></u>



*(In Millions)*

**FY 2016-17 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 15.34
FY 2015-2016 State Mandate Block Grant Reversal	(15.34)
FY 2016-2017 State Mandate Block Grant	<u>1.79</u>
Total One-Time Revenue Budget	<u>\$ 1.79</u>

**FY 2016-17 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ 15.00
Retirement Incentive Funding Cost	2.29
La Sierra Loan Payoff	1.36
Net Adjustment to Set-Aside for Future Operating Costs	<u>(1.39)</u>
Total One-Time Expenditure Budget	<u>\$ 17.26</u>
Net One-Time Budget (Shortfall)	<u><u>\$ (15.47)</u></u>



*(In Millions)*

**Summary**

Net Ongoing Budget Shortfall	\$ (6.95)
Net One-Time Budget Shortfall	<u>(15.47)</u>
Total Difference	\$ (22.42)
Estimated Beginning Balance at July 1, 2016	<u>33.73</u>
Total Available Funds	\$ 11.31
Less, 5% Ending Balance Target	<u>(11.31)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>





# **FY 2016-17 Budget Planning Issues**

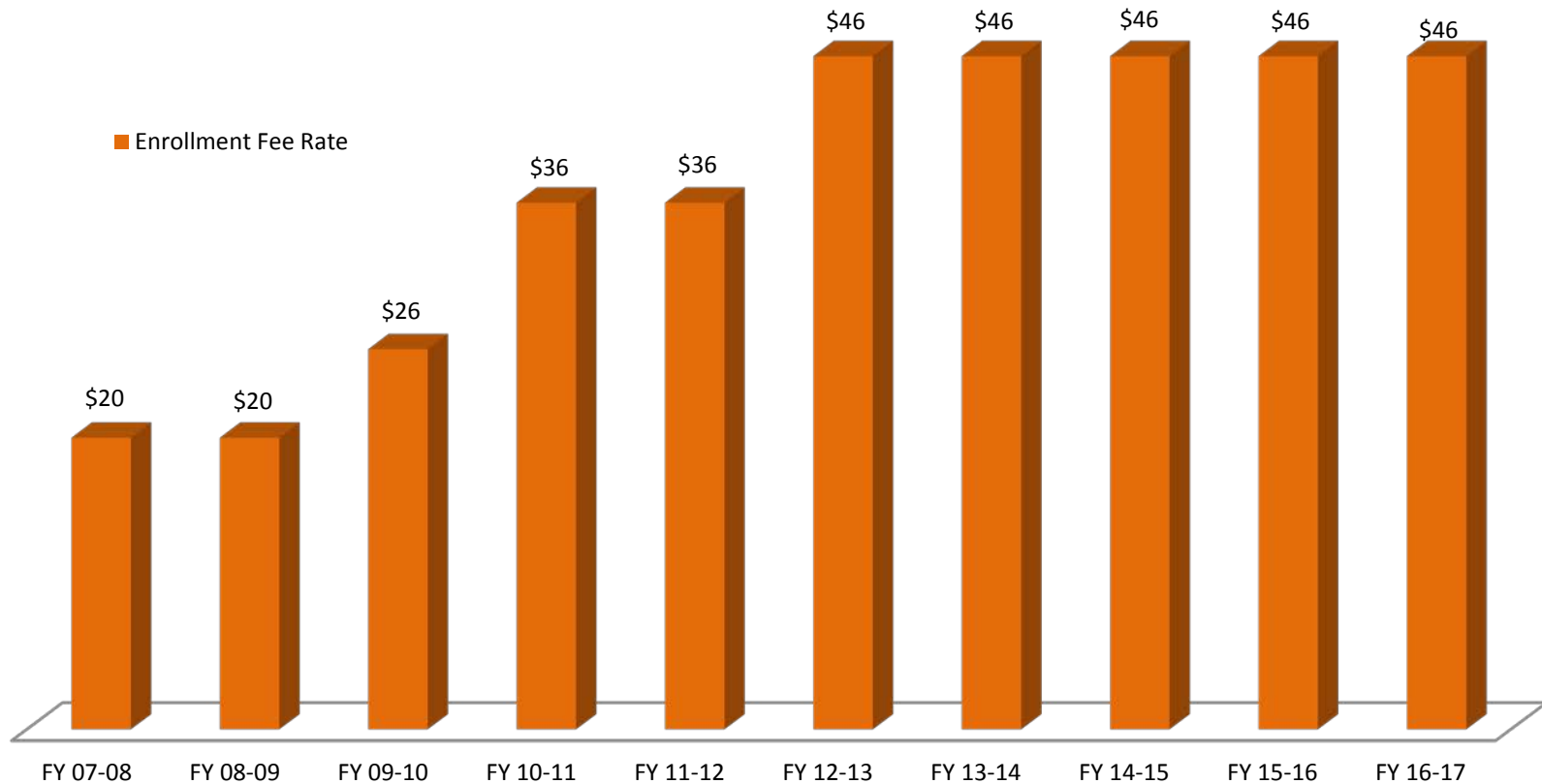
- ❑ **Governor's Budget Proposal**
  
- ❑ **FY 2015-16 Results**
  
- ❑ **Budget Stability Plan/Reserve Calculation Proposal**
  
- ❑ **One-Time Funds – State Mandate Block Grant**



# RECENT BUDGET HISTORY

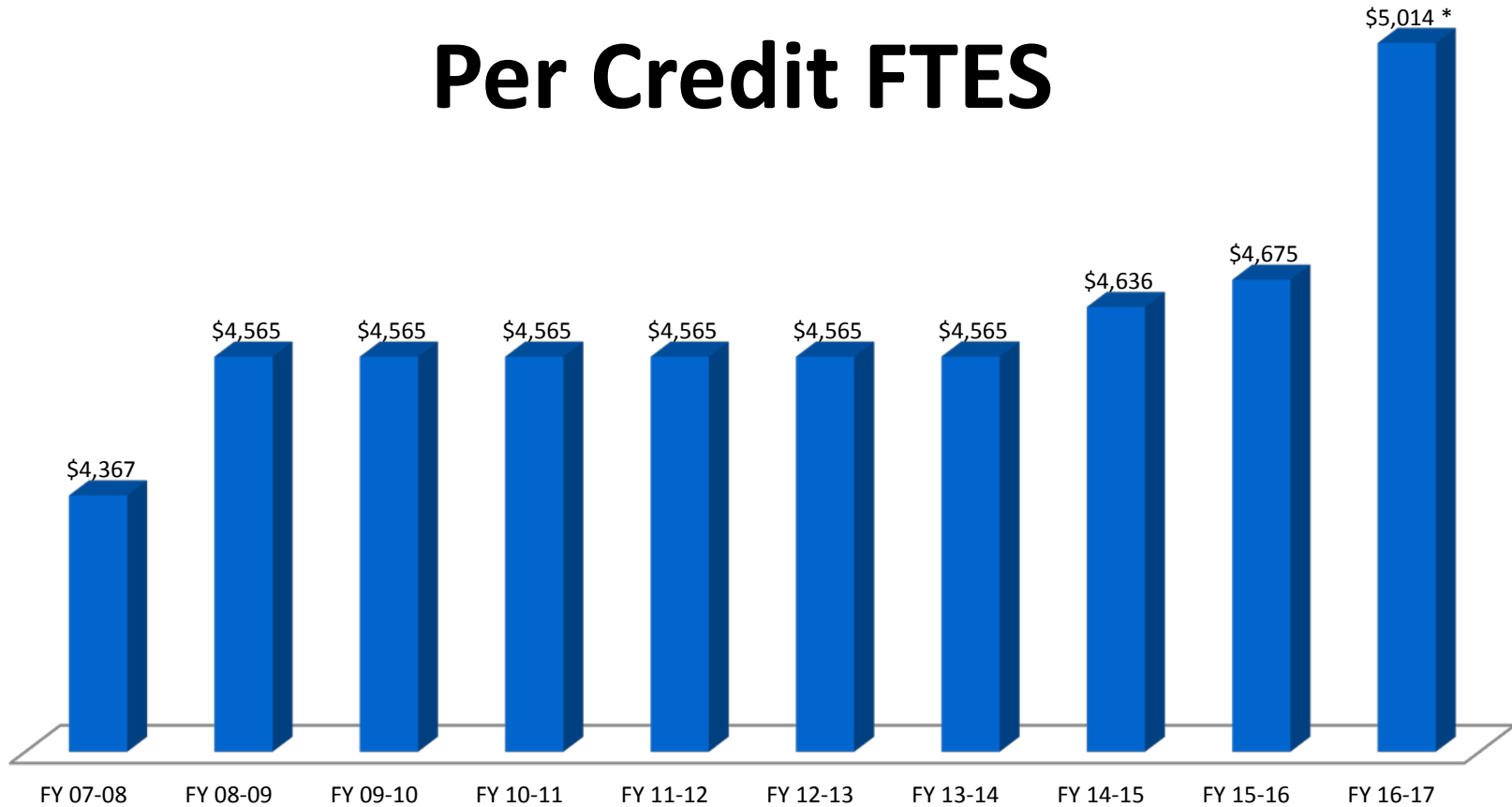


# Enrollment Fee Rate Per Unit





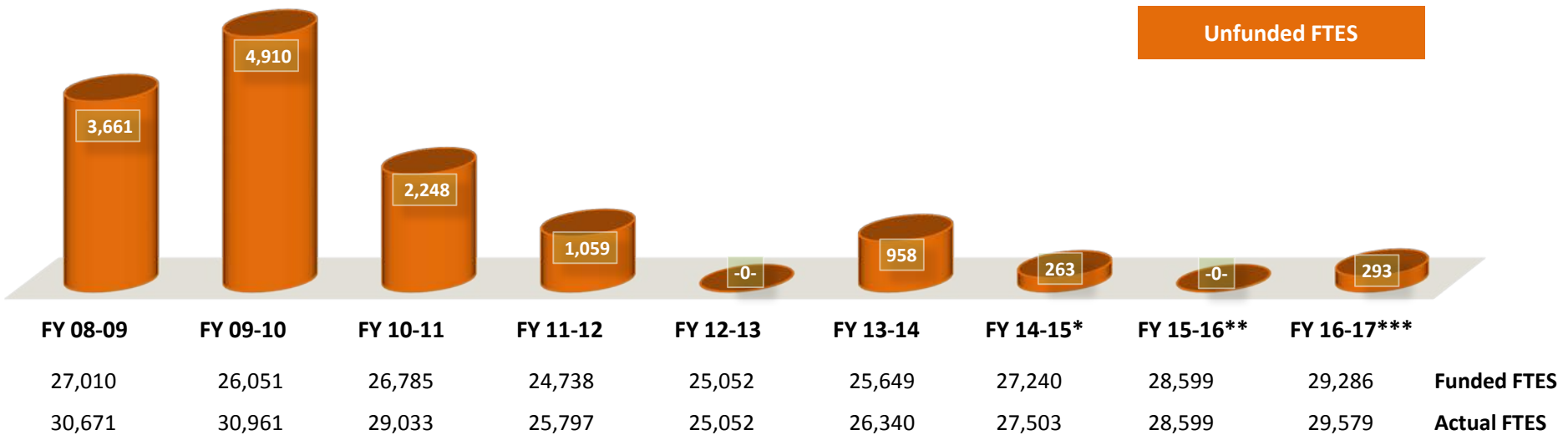
# CCC Base Funding Rate Per Credit FTES



\* The FY 2016-17 funding rate per credit FTES is estimated since the base allocation and full-time faculty hiring increases for FY2015-16 have not been "folded" into the funding rates by the State Chancellor's Office.



# Credit FTES



\* Based on P1 Recalculation  
 \*\* Based on District Enrollment Management Committee decision and estimated availability of State funding.  
 \*\*\* Based on Governor’s Budget Proposal and District Enrollment Management Committee decision.



# **FY 2016-2017 BUDGET DEVELOPMENT TIMELINE**



➤ **March-May**

- Legislative Hearings

➤ **May**

- May Revise - May 13, 2016
- Norco College Business & Facilities Planning Council Meeting - May 17, 2016
- Moreno Valley College Resource Subcommittee Meeting - May 18, 2016
- Riverside City College Resource Development & Administrative Services Leadership Council - May 19, 2016
- DBAC & DSPC Meetings - May 20, 2016
- Tentative RCCD Budget Completed

➤ **June**

- Tentative RCCD Budget to Resources Committee - June 14, 2016
- DSPC Meeting - June 10, 2016
- Second Principal Apportionment Report
- DBAC Meeting - June 23, 2016
- Tentative RCCD Budget to Board of Trustees - June 21, 2016



➤ **July**

- New Fiscal Year Begins - July 1, 2016
- DBAC Meeting - July 21, 2016

➤ **August**

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- DSPC Meeting - August 12, 2016
- Final RCCD Budget Completed
- DBAC Meeting - August 18, 2016

➤ **September**

- Final RCCD Budget to Resources Committee
- Final RCCD Budget to Board of Trustees on or before September 20, 2016



# Agenda Item (IV-D-1)

Meeting 2/2/2016 - Committee  
Agenda Item Committee - Resources (IV-D-1)  
Subject Presentation for FY 2016-17 Governor's Budget Proposal  
College/District District  
Information Only

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## Background Narrative:

Staff will present information for the Board's review on the FY 2016-17 Governor's Budget Proposal released on January 7, 2016.

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

## Attachments:

[02022016\\_FY 2016-17 Governor's Budget Proposal Presentation](#)

RCCD

RIVERSIDE COMMUNITY  
COLLEGE DISTRICT



# FY 2016-2017 Governor's Budget Proposal

February 2, 2016

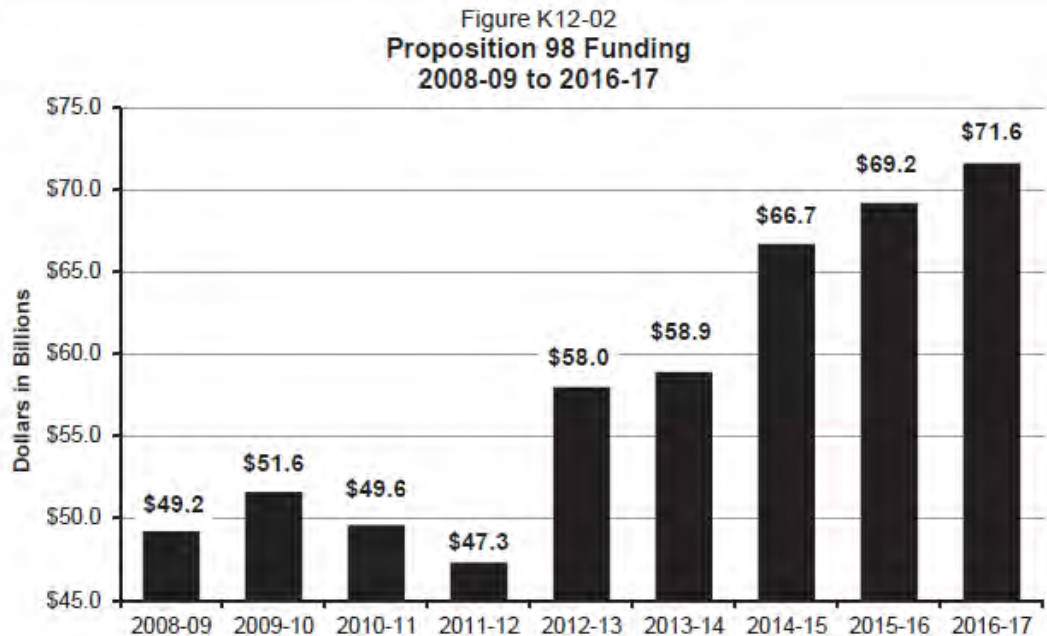


**Release of the Governor's  
FY 2016-17 Budget Proposal  
is just the beginning of the  
State budget process...**



# Strong Growth in the Proposition 98 Minimum Guarantee

- FY 2015-16 approved budget set the K-14 minimum guarantee at \$68.4 billion...Now revised to \$69.2 billion.
  
- FY 2016-17 Governor estimates the guarantee at \$71.6 billion.
  - A year over year increase of about 3.47%





# FY 2016-2017 Governor's Budget Proposal

**Base Changes**  
*(In Millions)*

**Unrestricted Ongoing Revenues**

Access (2%/2.4 % - Equals 674 Credit FTES)

COLA (.47%)

**Base Allocation Increase**

**Full-Time Faculty Hiring**

Total Unrestricted Ongoing Revenues

	<u>State</u>	<u>RCCD</u>
	\$ 114.7	\$ 3.4
	\$ 29.3	\$ 0.7
	\$ -	\$ -
	\$ -	\$ -
	<u>\$ 144.0</u>	<u>\$ 4.1</u>

**Unrestricted One-Time Revenues**

State Mandate Block Grant

Total Unrestricted Revenues

	<u>\$ 76.3</u>	<u>\$ 1.8</u>
	<u><u>\$ 220.3</u></u>	<u><u>\$ 5.9</u></u>



# FY 2016-2017 Governor's Budget Proposal

## Base Changes (In Millions)

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
Proposition 39 - Energy Revenues (Total - \$45 Million)	\$ 6.4	\$ 0.1
Deferred Maintenance & Instructional Equipment (Total - \$289 Million)*	\$ 141.0	\$ 3.3
Student Success and Student Equity (No Increase)	\$ -	\$ -
Total Restricted Revenues	<u>\$ 147.4</u>	<u>\$ 3.4</u>

\*Of the \$289 million allocation, \$255 million represents ongoing resources which the Governor/Legislature could redirect to other ongoing needs, such as a Base Allocation increase.



# FY 2016-2017 Governor’s Budget Proposal

*(In Millions)*

<u>Other</u>	<u>State</u>	<u>RCCD</u>
Strong Workforce Program	\$ 200.0	?
Career Technical Education Pathways (SB 1070)	\$ 48.0	?
Cal Grant	\$ 39.0	?
Basic Skills Program	\$ 30.0	?
Innovation Awards	\$ 25.0	?
Zero-Textbook-Cost Degrees	\$ 5.0	?
Institutional Effectiveness - Implementing Statewide Performance Strategies	\$ 10.0	?
Data Security - Telecommunications & Technology Infrastructure Program	\$ 3.0	?
Apprenticeship Program	\$ 1.8	?
<b>Total Other</b>	<b><u>\$ 361.8</u></b>	<b><u>?</u></b>

Note – Information about these proposals will be detailed in yet-to-be released Trailer Bill language associated with the Governor’s Budget Proposal.



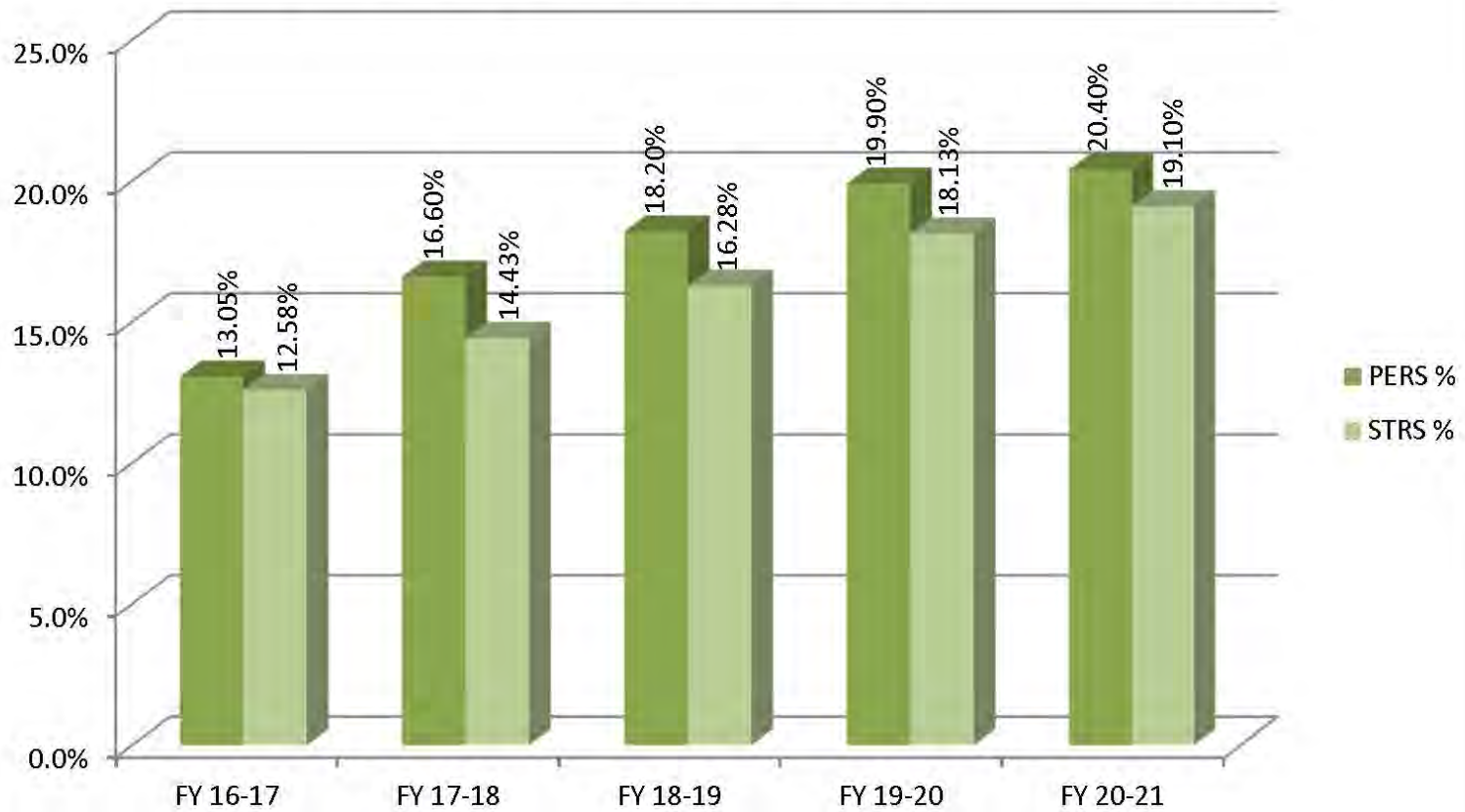
## Items to Consider

- Sales tax portion of Proposition 30 started to phase out in January 2016
  - Ballot Measure to extend personal income tax portion of Proposition 30?
- Stock market volatility/Recession concerns
- State Facilities Bond/Alternatives
- RCCD PERS and STRS increases on average \$2.5 million per year over the next 5 years.



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## PERS and STRS Projected % Rate Annual Increases



# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## PERS and STRS Projected \$ Annual Budget Increases

