

Board of Trustees Regular Meeting (III.A)

Meeting	September 17, 2024
Agenda Item	Resources (III.A)
Subject	Public Hearing and Budget Adoption for the FY 2024-2025 Riverside Community College District
College/District	District
Funding	Various Resources
Recommended Action	Recommend holding a public hearing on the FY 2024-2025 budget; and adopt the FY 2024-2025 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board’s review is a copy of the proposed final budget for the FY 2024-2025 fiscal year. At the June 18, 2024 Board of Trustees meeting, a Public Hearing on the FY 2024-2025 budget was set for 6:00 p.m. on September 17, 2024. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the FY 2024-2025 Riverside Community College District Budget.

Prepared By:

Aaron S. Brown, Vice Chancellor, Business and Financial Services

Misty Griffin, Director, Business Services

Attachment(s):

[09172024 FY 2024-25 RCCD Final Budget - Detail by Resource](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2024-2025

INTRODUCTION

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

The 2024-2025 budget for the Riverside Community College District serves as its financial plan and, more importantly, a tangible representation of the financial efforts necessary to carry out the District's educational strategies for fiscal year July 1, 2024 through June 30, 2025. Thus, the accompanying budget forms the foundation for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION

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

COLLEGE/CENTER MISSION STATEMENTS

MORENO VALLEY

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

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

NORCO

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

RIVERSIDE

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

MORENO VALLEY – SCHOOL OF PUBLIC SAFETY AT BEN CLARK TRAINING CENTER

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

THE FY 2024-2025 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2024-25 Enacted Budget

California State Budget, 2024-25

The approved \$298 billion 2024-25 Budget Act, reflects a 4.20% percent decrease from the 2023-24 enacted budget, yet protects priorities for K-12 and Higher Education, healthcare, homelessness, transit, climate, public safety, and infrastructure, drawing on resources and operational savings and targeted reductions. It provides a net additional \$202.7 million to the California Community College system.

Despite an estimated budget deficit of \$45 billion, the 2025 Budget Act provides a mix of broad based solutions:

- Drawdown Reserves
 - Budget Stabilization Account - \$12 billion
 - Public School System Stabilization Account - \$1.1 billion
 - Safety Net Reserve - \$900 million
 - Special Fund for Economic Uncertainties - \$3.5 billion
- Program Cuts
 - State Departments – 7.95%
 - Department of Corrections Additional - \$358 million
 - Affordable Housing Programs - \$1.1 billion
 - Healthcare Workforce Programs - \$746 million
 - Student Housing Revolving Loan Program - \$500 million
 - Learning-Aligned Employment Program - \$458 million

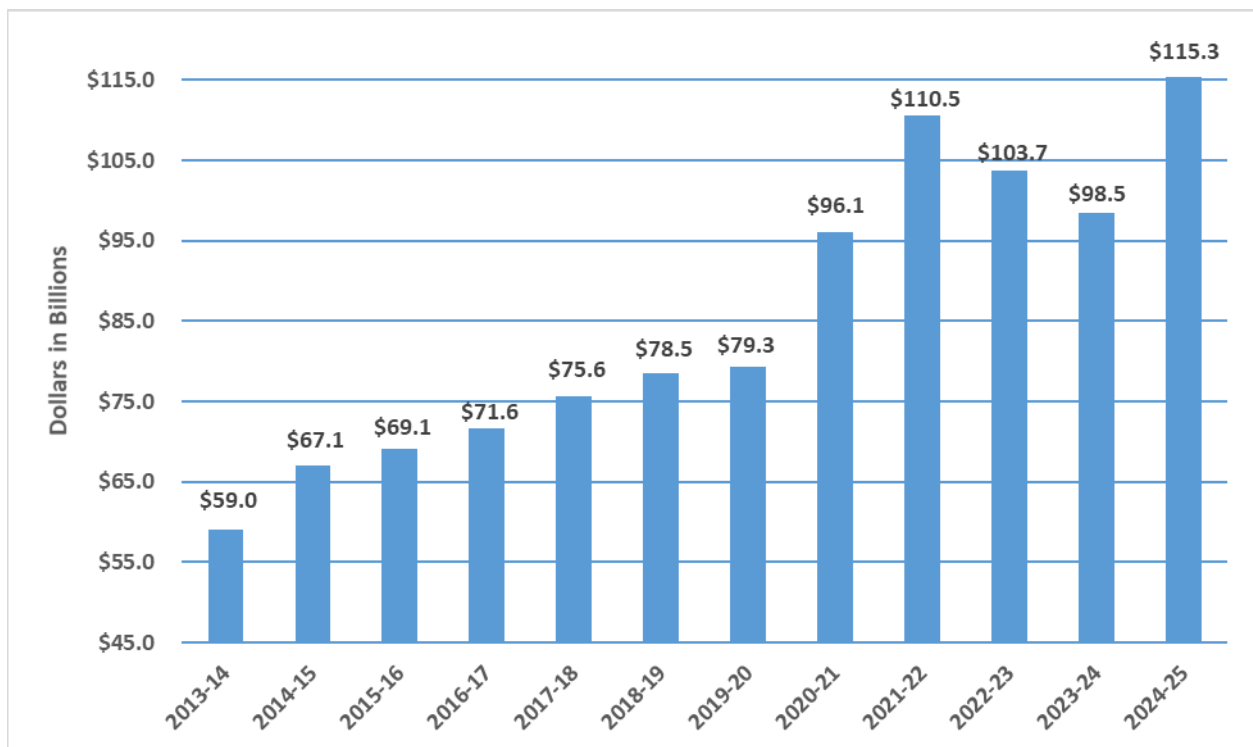
Budget Update: 2024-25 Enacted Budget

California State Budget, 2024-25

Proposition 98 Funding

The 2024-25 Budget Act includes Proposition 98 funding levels of \$103.7 billion, \$98.5 billion, and \$115.3 billion in 2022-23, 2023-24, and 2024-25, respectively, and includes the Community College share at 10.93%.

Proposition 98 Funding



California Community Colleges

FY 2024-25 California Community College budget includes, increases and reductions to select programs, as follows:

- **Student Centered Funding Formula**
 - Growth – .50% (\$28.1 million)
 - COLA – 1.07% (\$100.2 million)
- **Categorical and Special Program COLA** - \$14.5 million
- **Financial Aid Administration FAFSA Delays** – \$20.0 million
- **Expand Nursing Program Capacity (Strong Workforce)** - \$60.0 million

Budget Update: 2024-25 Enacted Budget

- **Expand eTranscripts California** – \$12.0 million
- **Strong Workforce – General Allocation** – (\$65.0) million
- **Mapping Pathways for Credit for Prior Learning** - \$6.0 million
- **Pathways for Low-Income Workers (Strong Workforce)** - \$5.0 million
- **Physical Plant and Instructional Equipment** – \$-0- million
- **FY 2024-25 State Capital Outlay Program** – \$29.3 million

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2024-2025**

The District prepared FY 2024-2025 budget projections following release of the Governor’s initial budget proposal on January 10, 2024 by taking into consideration both increased revenues and increased costs. Budget planning information was first presented to the Board of Trustees on February 6, 2024 and again on April 12, 2024.

ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS

Enrollment

District enrollment information between 2011-12 and 2024-25 is presented in Exhibit A and in Exhibit B.

Actual credit FTES declined 21.28% from FY 2019-20 through FY 2021-22 as a result of the COVID-19 pandemic. In FY 2023-24, the District restored 1,956 FTES (7.20%) over FY 2022-23 actual FTES, and 4,337 FTES (17.50%) over FY 2021-22 actual FTES. The impact of the enrollment decline on apportionment from FYs 2019-20 through 2022-23 was mitigated by the Emergency Conditions Allowance (ECA) protections. ECA was not available for FY 2023-24. It is critical that enrollment is fully restored to pre-pandemic levels by the end of fiscal year 2024-25 since enrollment levels at that time will become the new base level for apportionment calculation purposes. FTES targets for FY 2024-25 are shown below.

	<u>Credit FTES Targets</u>
Moreno Valley College	6,973.66
Norco College	7,230.42
Riverside City College	<u>17,288.92</u>
Total District	<u>31,493.00</u>

	<u>Non Credit FTES Targets</u>
Moreno Valley College	21.25
Norco College	65.15
Riverside City College	<u>192.03</u>
Total District	<u>278.43</u>

Supplemental and Student Success

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

Exhibit A
Riverside Community College District
2024-2025 Budget

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

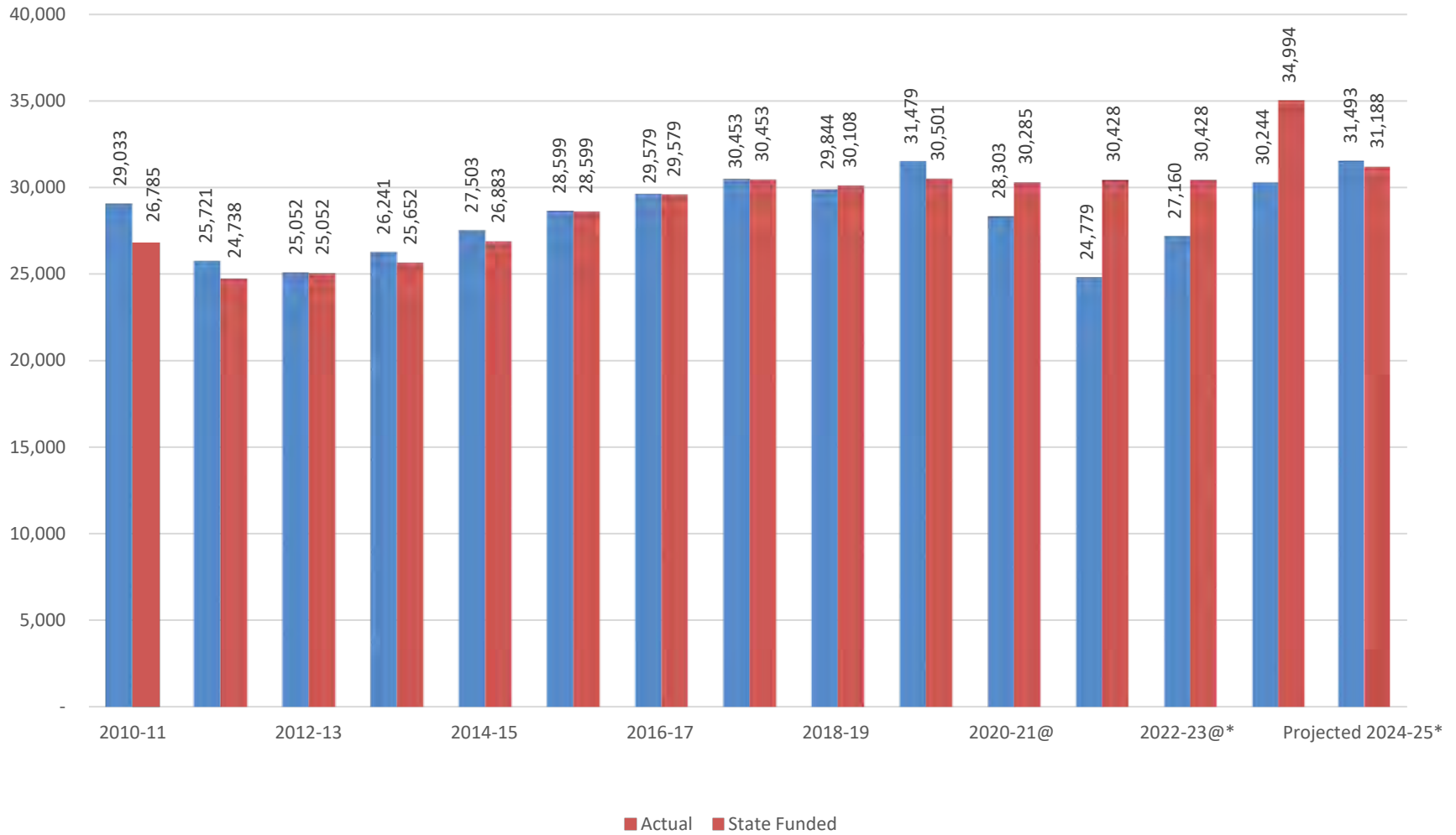


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual 2018-19</u>	<u>Actual 2019-20*</u>	<u>Actual 2020-21*</u>	<u>Actual 2021-22*</u>	<u>Actual 2022-23*</u>	<u>Actual 2023-24**</u>	<u>Projected 2024-25@</u>
<u>Reported Total FTES</u>	30,530.46	32,159.66	28,974.09	25,342.83	27,823.00	30,985.03	32,280.91
Resident	29,973.88	31,573.53	28,408.74	24,921.99	27,375.03	30,491.75	31,771.42
Nonresident	556.58	586.13	565.35	420.84	447.97	493.28	509.49
<u>Reported Resident FTES</u>							
Credit	29,843.58	31,479.10	28,302.85	24,779.19	27,160.24	30,244.44	31,493.00
Noncredit	130.30	94.43	105.89	142.80	214.79	247.31	278.42
<u>Reported Nonresident FTES</u>							
Credit	556.58	586.13	565.35	416.35	447.97	493.28	509.49
Noncredit	0.00	0.00	0.00	4.49	0.00	0.00	0.00
<u>State-Funded FTES</u>							
Resident Credit	30,107.56	30,500.56	30,285.34	30,428.13	30,428.13	30,993.72	31,188.39
Resident Noncredit	130.30	129.96	129.96	129.96	129.96	247.31	278.42
<u>Unfunded Resident FTES</u>							
Resident Credit	264	(979)	1,982	5,649	3,268	749	(305)
Resident Noncredit	-	36	24	(13)	(85)	-	-

* Funded FTES for FYs 2019-2020 through 2022-2023 are based on the protections provided by the Emergency Conditions Allowance authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Actual FTES numbers are those reported at P3 (Annual).

** Final 2023-24 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2024. Thus, FTES is estimated.

@ Funded FTES are based on a 3 year average of credit FTES. Projected FTES are the estimated amounts to be realized for the year.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>
<u>Reported Total FTES</u>	26,327.45	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33	31,258.13
Resident	25,857.72	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34	30,534.93
Nonresident	469.73	512.54	592.07	606.91	656.72	723.99	723.20
<u>Reported Resident FTES</u>							
Credit	25,720.52	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89	30,452.86
Noncredit	137.20	66.33	159.63	156.86	82.80	73.45	82.07
<u>Reported Nonresident FTES</u>							
Credit	466.75	510.61	588.03	603.65	655.33	720.63	719.06
Noncredit	2.98	1.93	4.04	3.26	1.39	3.36	4.14
<u>State-Funded FTES</u>							
Resident Credit	24,737.57	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89	30,452.86
Resident Noncredit	106.97	66.33	159.63	156.86	82.80	73.45	82.07
<u>Unfunded Resident FTES</u>							
Resident Credit	982.95	-	588.28	620.34	-	-	-
Resident Noncredit	30.23	-	-	-	-	-	-

Exhibit C

Riverside Community College District

Historical Supplemental and Student Success Metrics

<u>Supplemental Metrics per Year</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24*</u>
AB 540 Students	1,652	1,598	1,367	1,242	1,366	1,375
Pell Students	14,939	15,713	13,014	11,804	13,328	14,177
College Promise Grant (formerly BOG Waiver)	29,759	29,883	25,542	21,539	23,396	25,736
Totals	<u>46,350</u>	<u>47,194</u>	<u>39,923</u>	<u>34,585</u>	<u>38,090</u>	<u>41,288</u>

<u>Success Metrics per Year</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24*</u>
<u>All Students</u>						
Associate Degree for Transfer (ADT)	1,061	1,491	1,833	1,804	1,664	1,681
Associate Degree	2,642	2,517	2,500	2,512	2,160	2,182
Credit Certificates	686	627	481	483	735	809
Transfer-Level Math and English	1,107	1,246	1,122	1,030	1,177	1,212
Transfer to 4-Year Institutions	1,685	1,785	1,946	2,141	1,753	1,806
CTE Units Completion of 9+ Units	5,194	5,066	4,852	4,514	5,072	5,224
Regional Living Wage Attainment	5,833	6,462	6,088	6,819	5,900	6,077
Total All Students	<u>18,208</u>	<u>19,194</u>	<u>18,822</u>	<u>19,303</u>	<u>18,461</u>	<u>18,991</u>
<u>Equity/Pell Students</u>						
Associate Degree for Transfer (ADT)	627	931	1,123	1,094	1,015	1,025
Associate Degree	1,569	1,497	1,441	1,472	1,225	1,237
Credit Certificates	289	271	235	174	305	336
Transfer-Level Math and English	460	584	440	451	503	518
Transfer to 4-Year Institutions	900	931	1,078	1,102	878	904
CTE Units Completion of 9+ Units	2,605	2,518	2,389	2,089	2,524	2,600
Regional Living Wage Attainment	2,337	2,531	2,367	2,731	2,419	2,492
Total Pell Students	<u>8,787</u>	<u>9,263</u>	<u>9,073</u>	<u>9,113</u>	<u>8,869</u>	<u>9,112</u>
<u>Equity/College Promise (BOG) Students</u>						
Associate Degree for Transfer (ADT)	841	1,246	1,508	1,459	1,347	1,360
Associate Degree	2,158	2,051	1,999	2,007	1,708	1,725
Credit Certificates Requiring 18+ Units	411	387	331	297	432	475
Year	683	880	740	659	737	759
Transfer to 4-Year Institutions	1,217	1,275	1,447	1,547	1,203	1,239
CTE Units Completion of 9+ Units	3,702	3,587	3,431	3,081	3,574	3,681
Completion	3,738	4,135	3,803	4,336	3,734	3,846
Total College Promise (BOG) Students	<u>12,750</u>	<u>13,561</u>	<u>13,259</u>	<u>13,386</u>	<u>12,735</u>	<u>13,085</u>
Total Success Metrics	<u>39,745</u>	<u>42,018</u>	<u>41,154</u>	<u>41,802</u>	<u>40,065</u>	<u>41,188</u>

* - FY 2023-24 Supplemental and Success Metrics are estimates until MIS Report is submitted to State Chancellor's Office in October 2024.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

REVENUES

Resource 1000 revenues (Exhibit D) are projected at \$306.17 million for fiscal 2025. Key components include:

1. State Funding

a. Student Centered Funding Formula (SCFF) (Exhibit E) – The SCFF provides enrollment growth funding of .50% and a cost-of-living adjustment (COLA) of 1.07%. The budget extends the formula’s existing hold harmless (minimum revenue) provision through 2024-25. Under hold harmless, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year. The distribution of funds across the three metrics (FTES, supplemental, and student success) are determined by changes in the underlying metrics. Due to the COVID-19 Pandemic, the CCCCCO authorized use of the Emergency Conditions Allowance for enrollment protection from FY 2019-20 through FY 2022-23. The ECA was no longer available beginning in FY 2023-24. Total SCFF apportionment, based on the District’s metrics, results in an increase to the District’s base apportionment revenue budget of \$14.31 million.

- COLA – 1.07%
- Growth – .50%
- Lottery Revenue – \$6.00 million, which is \$.50 million higher the prior year level.
- State Mandate Block Grant – The District will receive \$1.08 million in ongoing mandate funds.
- Adjunct Faculty Office Hours, Compensation, and Health Insurance – \$2.35 million.

2. Interest Income – \$7.00 million, which is \$2.29 million more than fiscal 2024.

3. Nonresident Tuition – \$2.60 million, which is \$.33 million less than the prior year level. The per unit rate is \$415.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

4. **Enrollment Fee Revenue** – Projected at \$9.79 million.
5. **Indirect Cost Recovery Revenue** – Projected at \$2.50 million, which reflects a decrease of \$1.95 million from the prior year.

EXPENDITURES

Within the funds available for the 2024-25 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 2024-25 Resource 1000 expenditure budget totals \$349.87 million, including one time expenditures of \$36.57 million, reflecting changes to the following major items of expenditure (Exhibit F):

1. **Compensation**
 - a. Full-time Compensation – \$1.98 million has been provided based on COLA of 1.07%.
 - b. Part-Time Compensation – \$.55 million has been provided based on COLA of 1.07%.
 - c. Step and Column/Growth/Placement and Other Personnel Adjustments – \$2.47 million increase.
 - d. Health and Life Insurance Benefits – A net increase of \$2.50 million attributable to rate fluctuations, employee plan changes, and retiree movement. Total health and life insurance benefits is \$32.91 million, of which approximately \$1.89 million is attributable to retired employees under age 65.
 - e. CalPERS – An increase of \$.22 million based on increase to the employer contribution rate going from 26.68% to 27.05%.
 - f. CalSTRS – The employer contribution rate remains unchanged at 19.10%.
2. **Utilities** - A total of \$6.60 million has been provided, which is \$.20 million higher than the prior year. In summer 2024, the District started construction on the districtwide solar project, a significant component of the Sustainability and Climate Action Plan, which will help to mitigate future increases in electrical energy costs.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

3. ***OPEB Trust*** - The District began accumulating funds to address the future cost of retiree health benefits in fiscal 2016. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT) to achieve the minimum annual contribution of \$.25 million. The total amount accumulated as of June 30, 2023 was \$4.81 million.
4. ***Health Plans*** - Kennan and Associates performs an annual cost analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense budget to establish; and an estimated reserve level to provide for fiscal solvency of the RCCD PPO Health Plan. No rate increase is included for the RCCD PPO Plan for fiscal 2025. A rate increase of 12.50% is included for the Health Net Plan as well as a rate increase of 16.13% for the Kaiser Plan.
5. ***Liability and Property*** - The District’s JPA conducted a comprehensive property appraisal of all District buildings, resulting in an increase to insurable values. In addition, an actuarial valuation was performed by an external actuary on the District’s exposure to general, liability and property claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. Due to the increase in insurable values, the current rate, in conjunction with existing reserve levels, was increased for FY 2024-25 from a rate of 2.00% to 3.00% to cover estimated claims, program administration and to provide for a prudent reserve.
6. ***Workers’ Compensation*** - The District engaged an external actuary to perform an actuarial valuation of workers’ compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker’s Compensation fund. As a result, the workers’ compensation rate will remain unchanged at 1.60% for fiscal year 2024-25. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.
7. ***Positions***
 - a. New- FY 2024-25
 - Faculty – Sixteen (16) new faculty positions have been included at a total of \$3.18 million. These positions were allocated as follows: Moreno Valley – 5 positions; Norco College – 5 positions; and, Riverside City College – 6 positions. Fourteen (14) of the sixteen (16) positions have been assigned to a discipline.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- b.** Funded from Existing Base Expenditure Budget
- Senior Human Resources Liaison – 2 positions (Human Resources and Employee Relations)
 - Director, District Technology Support Services (Information Technology)
 - Assistant Director, District Technology Support Services (Information Technology)
 - Administrative Assistant III (Moreno Valley)
 - Multi-Media Graphic Artist (Moreno Valley)
 - Student Financial Services Analyst (Norco College)
 - Dean, Enrollment Services (Norco College)
 - Assistant Director, Student Financial Services (Norco College)
 - Admissions & Records Operations Assistant (Norco College)
 - Tutorial Services Clerk (Norco College)
- 8.** *Accumulated Budget Savings* - In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal 2025 as follows \$0.57 million to Moreno Valley College; \$0.02 million to Norco College; and \$0.06 million to Riverside City College. In FY 2018-19, an allocation totaling \$4.27 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2025 as follows \$0.28 million to Moreno Valley College; \$0.29 million to Norco College; \$0.44 million to Riverside City College; and, \$0.97 million to the District. In FY 2021-22, an allocation totaling \$11.11 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2025 as follows \$1.62 million to Moreno Valley College; \$5.52 million to Norco College; and \$1.83 million to Riverside City College. The colleges have met the 1% reserve requirement in accordance with the Budget Allocation Model principle as follows: \$0.54 million – Moreno Valley College. Norco College and Riverside City College utilized their contingency to fund the access control upgrades and roof repairs and the Football Field and Running Track Project, respectively, in accordance with contingency guidelines.
- 9.** *Enterprise Resource Planning (ERP)* – The ERP project budget was established at \$11.25 million in the Redevelopment Fund, an additional \$2.0 million was augmented in fiscal 2023. As of June 30, 2024 a total of \$9.17 million has been expended on this project.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$74.41 million at July 1, 2024 and anticipates an ending contingency balance of \$30.72 million at June 30, 2025, which complies with the second year of a four year implementation timeline for revised Board Policy 5200 – Budget Preparation and Reserves. The revised Board Policy requires an annual reserve balance that is the average of two months of ongoing general fund operating expenditures from the prior year.

Exhibit D
Riverside Community College District
2024-2025 Proposed Budget
Resource 1000 Revenue

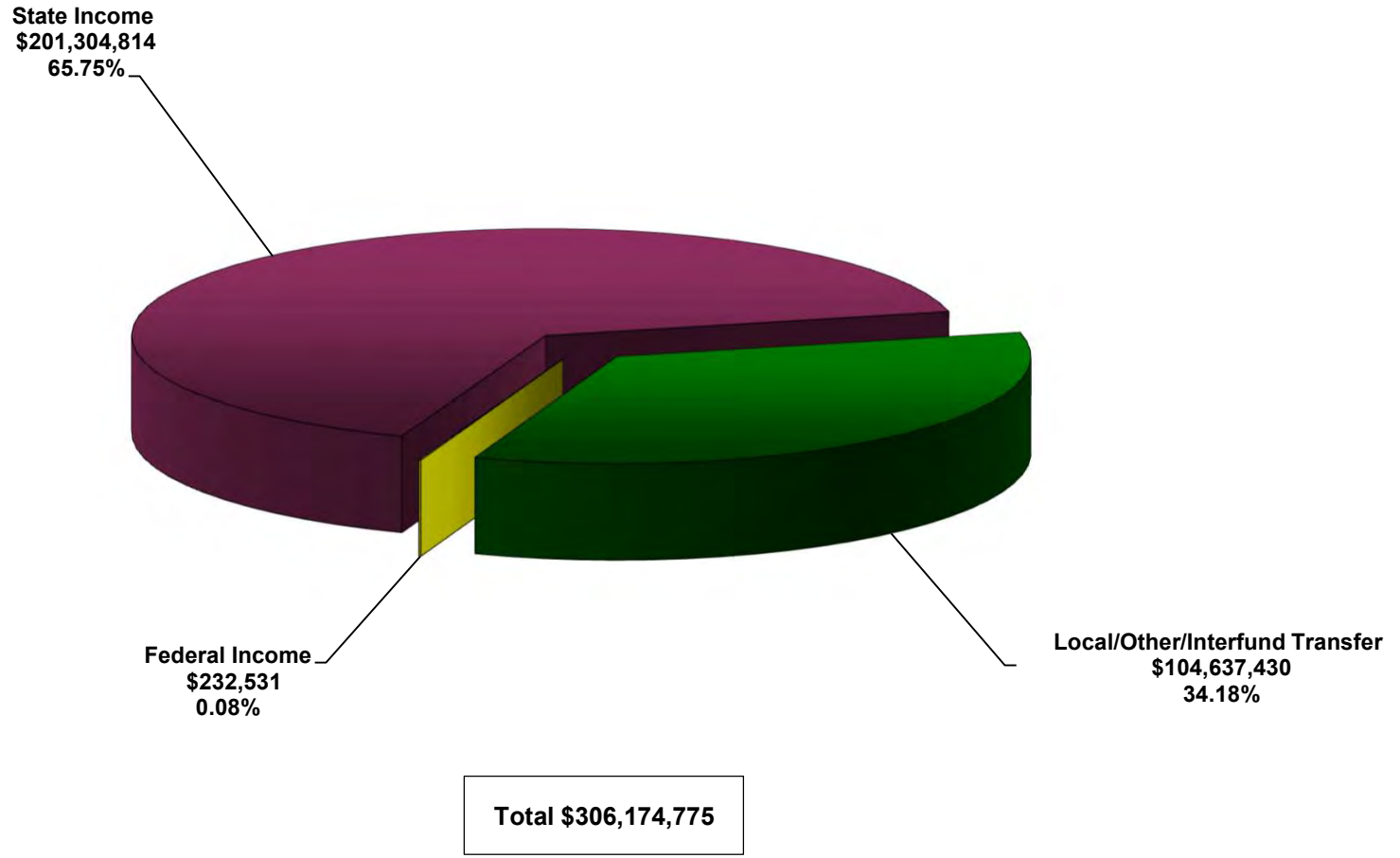
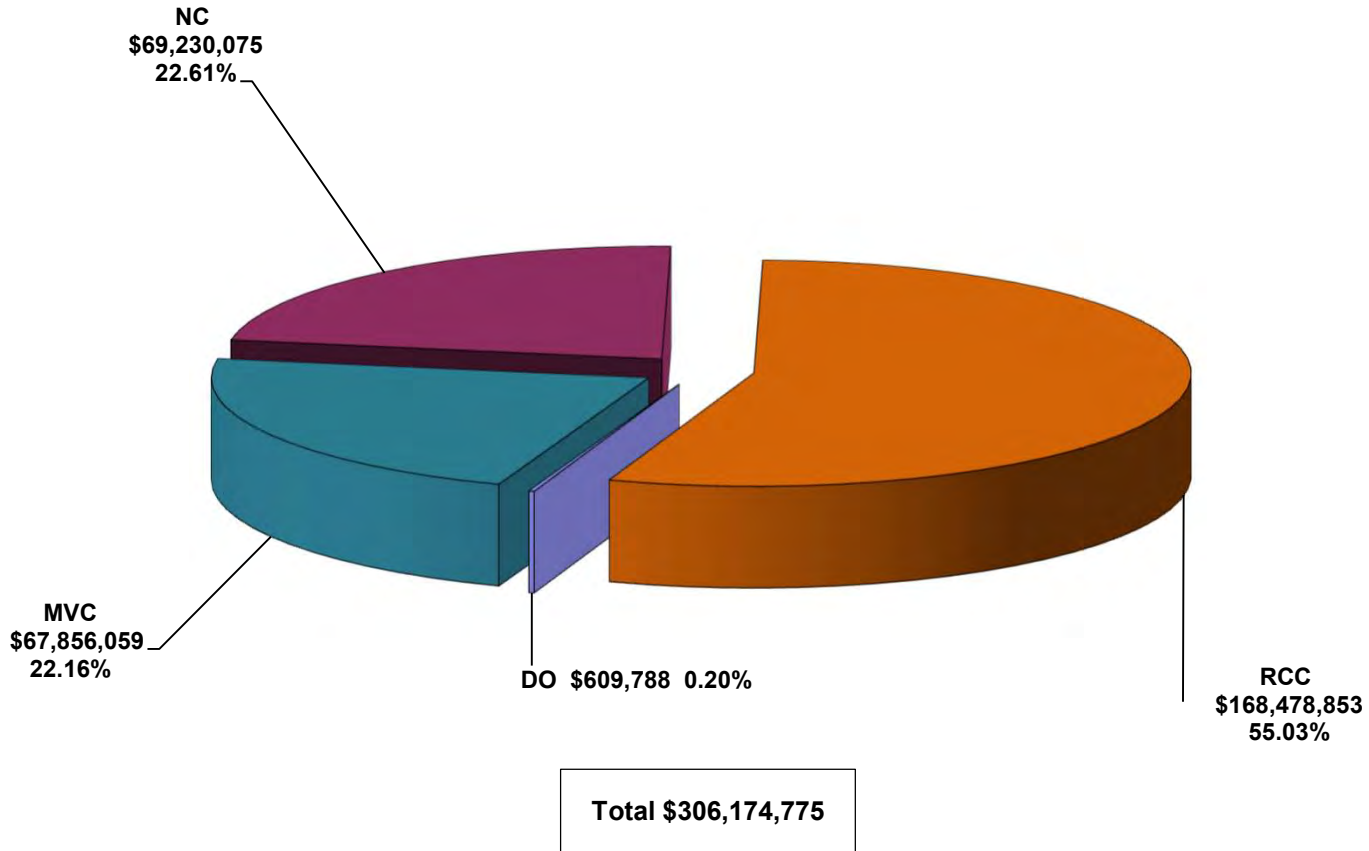


Exhibit D
Riverside Community College District
2024-2025 Proposed Budget
Resource 1000 Revenue Moreno Valley, Norco, Riverside, District



Moreno Valley	
Federal	\$ 63,867
State	\$44,736,128
Other	\$23,056,064

Norco	
Federal	\$ 48,936
State	\$45,945,224
Other	\$23,235,915

Riverside	
Federal	\$ 119,728
State	\$110,623,462
Other	\$ 57,735,663

District	
Federal	\$ 0
State	\$ 0
Other	\$609,788

Exhibit E

Riverside Community College District Estimated Apportionment Calculation Under the Student Centered Funding Formula FY 2024-2025 Final Budget

Base Allocation: 70%						
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	5,294	\$	7,425	\$	4,465
				Funded FTES		Amount
Basic Allocation					\$	22,779,577
Credit FTES (Rolling 3 Year Avg. FY 22-23 - 29,269.68; FY 23-24 - 28,145.78; FY 24-25 - 28145.78)				29,031.00	\$	153,702,432
85,561.24/3 = 28,520.41 + 510.59 Growth = 29031.00				292.33	\$	2,170,415
Incarcerated Credit FTES 284.37 + 7.96 Growth = 292.33				1,865.06	\$	13,847,186
Special Admit Credit FTES 1,814.26 + 50.80 Growth = 1,865.06				108.84	\$	808,050
CDCP Credit FTES 96.82 + 12.02 Growth = 108.84				169.16	\$	755,219
Non-Credit FTES 150.48 + 18.67 Growth = 169.16				31,466.39	\$	171,283,301
Total FTES Allocation						
Total Base Allocation				31,466.39	\$	194,062,877
Supplemental Allocation: 20%						
Supplemental Rate per Point	\$	1,252				
	Rate	Total Counts		Total Dollars		% to
Supplemental Metric (Prior Year Counts)	(a)	(b)		(a) + (b)		Total
AB 540 Students	\$ 1,252	1,375		\$ 1,721,980		3.33%
Pell Grant	\$ 1,252	14,177		\$ 17,749,049		34.34%
California Promise Grant Students (BOG Waivers)	\$ 1,252	25,736		\$ 32,219,979		62.33%
Total Supplemental Allocation		41,288		\$ 51,691,008		100%
Student Success Incentive Allocation: 10%						
Success Rate per Point (Success/Equity)	\$	738	\$	279	\$	186
	Rate	Total Counts		Total Dollars		% to
Success Metrics	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 2,953	1,716		\$ 5,067,873		21.86%
Associate Degree	\$ 2,215	2,285		\$ 5,059,565		21.83%
Credit Certificates	\$ 1,476	675		\$ 997,355		4.30%
Transfer-Level Math and English	\$ 1,476	1,140		\$ 1,682,835		7.26%
Transfer to 4-Year Institutions	\$ 1,107	1,900		\$ 2,103,817		9.08%
CTE Units	\$ 738	4,937		\$ 3,644,458		15.72%
Regional Living Wage	\$ 738	6,265		\$ 4,625,286		19.95%
Total Success Metrics Allocation		18,918		\$ 23,181,188		100.00%
	Rate	Total Counts		Total Dollars		% to
Success Equity Metrics - Pell Students	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 1,117	1,045		\$ 1,167,217		26.07%
Associate Degree	\$ 838	1,311		\$ 1,098,892		24.54%
Credit Certificates	\$ 559	271		\$ 151,668		3.39%
Transfer-Level Math and English	\$ 559	491		\$ 274,117		6.12%
Transfer to 4-Year Institutions	\$ 419	961		\$ 402,819		9.00%
CTE Units	\$ 279	2,404		\$ 671,538		15.00%
Regional Living Wage	\$ 279	2,547		\$ 711,466		15.89%
Total Success Equity Metrics Allocation - BOG Waiver Students		9,031		\$ 4,477,716		100.00%
	Rate	Total Counts		Total Dollars		% to
Success Equity Metrics - College Promise (BOG Students)	(a)	(b)		(a) + (b)		Total
Associate Degree for Transfer (ADT)	\$ 745	1,389		\$ 1,034,448		24.53%
Associate Degree	\$ 559	1,813		\$ 1,012,994		24.02%
Credit Certificates	\$ 372	401		\$ 149,489		3.54%
Transfer-Level Math and English	\$ 372	718		\$ 267,535		6.34%
Transfer to 4-Year Institutions	\$ 279	1,330		\$ 371,403		8.81%
CTE Units	\$ 186	3,445		\$ 641,567		15.21%
Regional Living Wage	\$ 186	3,972		\$ 739,625		17.54%
Total Success Equity Metrics Allocation - Pell Students		13,069		\$ 4,217,062		100.00%
Total Student Success Allocation		41,018		\$ 31,875,967		
Total Apportionment						
SCFF Total Computational Revenue (TCR) for FY 2023-24	\$			277,629,853		
Less, Estimated FY 2023-24 Deficit	\$			(2,776,299)		-1.00%
Adjusted FY 2023-24 TCR	\$			274,853,555		
Total Computational Revenue in Adopted Base Budget for FY 2022-23	\$			239,737,742		
FY 2023-24 Increase/(Decrease) in Base Apportionment from Adopted FY 2022-23 Base Budget	\$			35,115,812		14.65%

Exhibit F
Riverside Community College District
2024-2025 Proposed Budget
Resource 1000 Expenditures

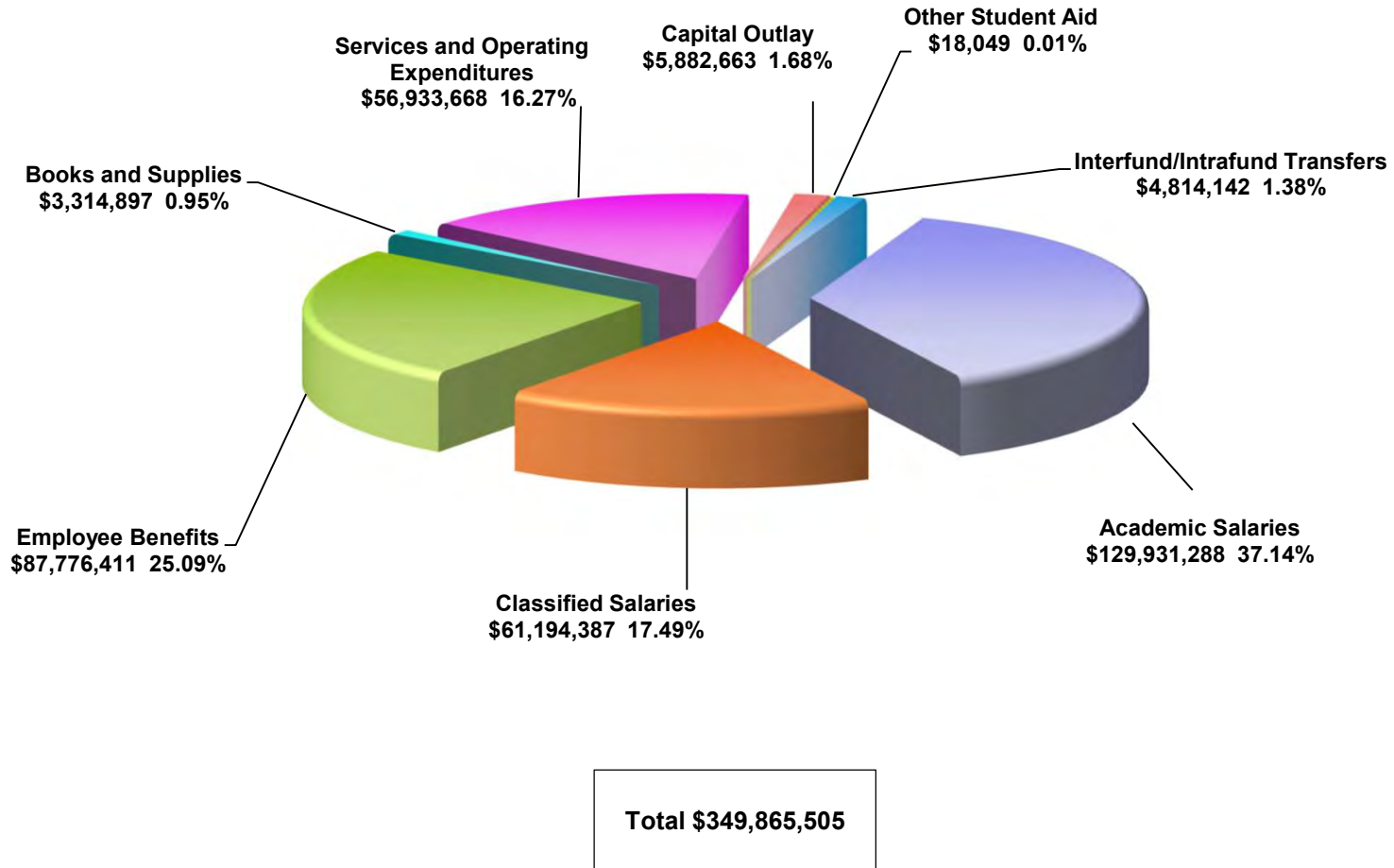
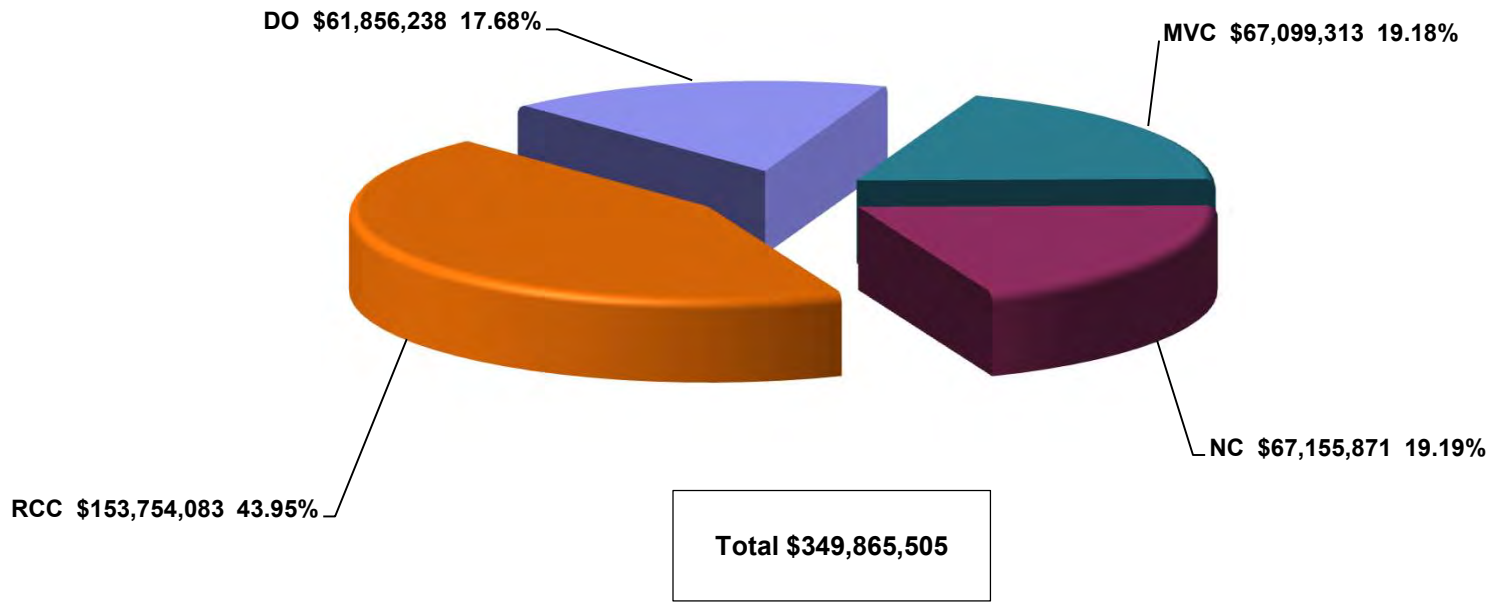


Exhibit F
Riverside Community College District
2024-2025 Proposed Budget
Resource 1000 Expenditures Moreno Valley, Norco, Riverside, District



Moreno Valley	
Academic	\$30,816,316
Classified	\$ 9,060,670
Benefits	\$16,312,369
Supplies	\$ 930,825
Services	\$ 8,383,281
Capital	\$ 804,238
Student Aid	\$ 13,353
Inter/Intra Trf	\$ 778,261

Norco	
Academic	\$28,475,808
Classified	\$ 7,997,879
Benefits	\$15,107,087
Supplies	\$ 445,951
Services	\$14,657,337
Capital	\$ 64,775
Student Aid	\$ 0
Inter/Intra Trf	\$ 407,034

Riverside	
Academic	\$67,176,621
Classified	\$20,780,998
Benefits	\$36,583,301
Supplies	\$ 1,631,053
Services	\$19,672,516
Capital	\$ 4,444,372
Student Aid	\$ 4,696
Inter/Intra Trf	\$ 3,460,526

District	
Academic	\$ 3,462,543
Classified	\$23,354,840
Benefits	\$19,773,654
Supplies	\$ 307,068
Services	\$14,220,534
Capital	\$ 569,278
Student Aid	\$ 0
Inter/Intra Trf	\$ 168,321

BUDGET ALLOCATION MODEL

Budget Allocation Model

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

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

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

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

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

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

BUDGET ALLOCATION MODEL (continued)

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

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

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

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

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

BUDGET ALLOCATION MODEL

(continued)

3. **Base Year** - Using the most recent year's data for exchange rate was not conducive due to the timing of getting information to the colleges for planning purpose. Therefore, prior year data would be used for budget development.
4. **Escalation Factor** - The model uses prior year data and applies the changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2024-25 final budget uses FY 2022-23 median cost over a 2 year period to derive the FY 2024-25 rate.
5. **Entity Special Programs** - The model allocates non-specific revenue and apportionment. Therefore, it was necessary to isolate and identify college specific revenue/expense related programs to exclude from the revenue allocation.
6. **Beginning Balances** - It was necessary to determine the beginning balances per entity in order to have a starting point.
7. **Reserves** - Determine the treatment of the 5% reserve. It was decided that it remain centralized at the District level.
8. **Treatment of District Office** - FY 2023-24 expenses related to the district office (excluding specific or special program costs) were distributed to the colleges based on budget year revenue ratio. Phase IV, the treatment of the District Office, began in FY 2023-24

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

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

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

BUDGET ALLOCATION MODEL
(continued)

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

The District implemented Phase III of the BAM into the calculation of Budget Allocation Model in fiscal 2024. Phase IV of the BAM implementation will be to formulate an allocation approach for the District Office. This Phase commenced in the Fall 2023 and will conclude by June 2025, in time to incorporate into the FY 2025-26 BAM.

Exhibit G

Budget Allocation Model Operating General Fund Principles

Principles

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

Exhibit H
(continued)
Riverside Community College District

Budget Allocation Model
Procedural Steps - Phase II

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

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and "Other" Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their "unique" programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).
2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and "Other Costs" were calculated utilizing actual expense figures from the prior fiscal year as the base year. An example would be using FY 22/23 data for the FY 24/25 calculation. Special Program costs (SPP) were excluded from the calculation.
3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

Determining Instructional and Academic Affairs Discipline Costs Per FTES

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

Determining Non-Instructional Discipline Cost Per FTES

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

Exhibit H
(continued)
Riverside Community College District

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

Exchange Rate Valuation

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

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to data base year cost/FTES to derive the budget year rate. The model uses prior year data and applies changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2024/25 final budget uses the FY 2022/23 median cost and applies the STRS, contract and COLA rate changes from FY 2023/24 and the expected rate changes from FY 2024/25 to derive the FY 2024-25 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

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

Exhibit H
(continued)
Riverside Community College District

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

Budget Allocation Formula for College Specific Revenues:

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

Budget Allocation Model
Procedural Steps - Phase III

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

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

Exhibit H
(continued)
Riverside Community College District

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

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

Exhibit I
Riverside Community College District
FY 2024-2025 FINAL BUDGET

FY 2024-2025 Final Budget
Actual FY 23/24 Ending Balance Calculation

	DO	NC	MV	RCC	Total
FY 2023/24 ENDING BALANCE CALCULATION					
Adjusted Beginning Balance - FY 2023/24	\$ 19,773,258	\$ 10,392,352	\$ (303,483)	\$ 20,203,274	\$ 50,065,401
Contingency Budget from FY 2023/24 (Object code 7910)	22,376,831	-	-	-	22,376,831
Unaudited Beginning Balance, FY 2023/24	42,150,089	10,392,352	(303,483)	20,203,274	72,442,232
FY 19/20 General Apportionment Adjustment	-	-	-	-	-
Adjusted FY 2023/24 Beginning Balance	\$ 42,150,089	\$ 10,392,352	\$ (303,483)	\$ 20,203,274	\$ 72,442,232
FY 2023/24 Actual Revenue	\$ 1,080,155	\$ 68,419,082	\$ 67,974,076	\$ 172,874,121	\$ 310,347,434
Total FY 2023/24 Revenue	\$ 1,080,155	\$ 68,419,082	\$ 67,974,076	\$ 172,874,121	\$ 310,347,434
FY 2023/24 Total Estimated Available Funds	\$ 43,230,244	\$ 78,811,434	\$ 67,670,593	\$ 193,077,395	\$ 382,789,666
FY 2023/24 Estimated Expenses	\$ (50,697,452)	\$ (58,802,152)	\$ (60,203,060)	\$ (136,696,087)	\$ (306,398,751)
Distribute DO Expenses based on FY 2023/24 Revenue Ratio - w/o GR & CU/Comp Retro pay	50,015,113	(10,885,289)	(10,983,319)	(28,146,505)	-
Intrafund Transfers (7390)	-	-	(155,000)	(325,000)	(480,000)
Intrafund Transfers (8999)	(421,586)	(253,523)	(169,661)	(657,661)	(1,502,431)
Total Expenses	\$ (1,103,925)	\$ (69,940,964)	\$ (71,511,040)	\$ (165,825,253)	\$ (308,381,182)
Actual Ending Balance FY 2023/24	\$ 42,126,319	\$ 8,870,470	\$ (3,840,447)	\$ 27,252,142	\$ 74,408,484

	DO	NC	MV	RCC	Total
FY 2024/25 BUDGET CALCULATION					
Actual Beginning Balance - FY 2024/25	\$ 19,749,488	\$ 8,870,470	\$ (3,840,447)	\$ 27,252,142	\$ 52,031,653
Contingency Budget from FY 2023/24 (object code 7910)	22,376,831	-	-	-	22,376,831
Actual Beginning Balance, FY 2024/25	\$ 42,126,319	\$ 8,870,470	\$ (3,840,447)	\$ 27,252,142	\$ 74,408,484

	DO	NC	MV	RCC	Total
NON-SPECIFIC REVENUES AND EXPENDITURES					
Apportionment & Non-Specific Revenue	\$ 507,000	\$ 67,360,582	\$ 67,141,631	\$ 166,013,918	\$ 301,023,131
Total Revenue	\$ 507,000	\$ 67,360,582	\$ 67,141,631	\$ 166,013,918	\$ 301,023,131
Expenditure Budget Excluding Special Project Programs	\$ (50,144,999)	\$ (54,837,002)	\$ (59,859,419)	\$ (133,583,974)	\$ (298,425,394)
Distribute DO Expenses based on Revenue Ratio	49,637,999	(11,115,239)	(11,089,180)	(27,433,580)	-
Adjusted Expenditure Budget Excluding Special Project Programs	\$ (507,000)	\$ (65,952,241)	\$ (70,948,599)	\$ (161,017,554)	\$ (298,425,394)
Intrafund /Interfund Transfers					
Ongoing - intrafund Transfers (8999)	\$ (168,321)	\$ (891,127)	\$ (789,984)	\$ (2,100,243)	\$ (3,949,675)
Ongoing - interfund Transfers (7390)	-	-	(75,000)	(275,000)	(350,000)
Total Intrafund/Interfund Transfer	\$ (168,321)	\$ (891,127)	\$ (864,984)	\$ (2,375,243)	\$ (4,299,675)
Allocate District Intrafund Based on Revenue Ratio	168,321	(37,691)	(37,603)	(93,026)	-
Total Expenditures	\$ (507,000)	\$ (66,881,059)	\$ (71,851,186)	\$ (163,485,824)	\$ (302,725,069)
Net Ongoing Budget	\$ -	\$ 479,523	\$ (4,709,555)	\$ 2,528,094	\$ (1,701,938)

Exhibit I
Riverside Community College District
FY 2024-2025 FINAL BUDGET

FY 2024-2025 Final Budget
Actual FY 23/24 Ending Balance Calculation

SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	\$ 43,832	\$ 1,882,324	\$ 727,381	\$ 2,498,107	\$ 5,151,644
Specific Expenditure Budget	\$ (1,156,033)	\$ -	\$ -	\$ -	\$ (1,156,033)
District Office Set-Aside	-	(619,535)	(350,783)	-	(970,318)
Non-Resident Base Budget (SPP 729)	-	(5,516,477)	(1,622,241)	(1,827,187)	(8,965,905)
Budget Savings Distribution 22/23 (SPP 567)	-	(3,922)	(540,499)	-	(544,421)
College 1% Contingency (SPP 560)	(1,177)	(22,993)	(566,717)	(60,725)	(651,612)
Budget Savings Distribution 17/18 (SPP 738)	(248,104)	(427,102)	(69,239)	(3,173,648)	(3,918,093)
Permanent Salary Savings (SPP 997)	(1,465,801)	(2,730,695)	(1,829,845)	(5,159,251)	(11,185,592)
IDC Distribution Holding Account (SPP 797)	(975,497)	(285,805)	(277,231)	(440,423)	(1,978,656)
FY 17-18 Summer Shift Add'l Apport Alloc (SPP 716)	-	-	-	(1,824,163)	(1,824,163)
RCC TSS Renovation (SPP 632)	-	-	-	-	-
RCC MakerSpace Project (SPP 634)	-	-	-	(282,226)	(282,226)
RCC Football Field & Running Track (SPP 640)	-	-	-	(1,384,084)	(1,384,084)
RCC STEM Engagement Center (SPP 642)	-	-	-	(868,892)	(868,892)
RCC LS/PS Reconstruction (SPP 841)	-	-	(572,980)	-	(572,980)
MVC Student Services Welcome Center (SPP 890)	(500,000)	-	-	-	(500,000)
Contracts/Licenses Holding Account Awaiting Distribution	(7,196,606)	(2,305,306)	(632,098)	(1,688,984)	(11,822,994)
Special Project Program Costs	(11,542,918)	(11,911,835)	(6,461,633)	(16,709,583)	(46,625,969)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Specific - Interfund Transfers (7390)	-	484,093	86,723	(1,085,283)	(514,467)
Specific - Intrafund Transfers (8999)	-	-	-	-	-
Total Interfund/Intrafund Transfer	\$ -	\$ 484,093	\$ 86,723	\$ (1,085,283)	\$ (514,467)
Total Expenditures	\$ (11,542,918)	\$ (11,427,742)	\$ (6,374,910)	\$ (17,794,866)	\$ (47,140,436)
Net One-Time/Special/Specific	\$ (11,499,086)	\$ (9,545,418)	\$ (5,647,529)	\$ (15,296,759)	\$ (41,988,792)

Estimated Ending Balance - FY 2024/25	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (11,499,086)	\$ (9,065,895)	\$ (10,357,084)	\$ (12,768,665)	\$ (43,690,730)
Contingency/Reserves	\$ 30,627,233	\$ (195,425)	\$ (14,197,531)	\$ 14,483,477	\$ 30,717,754
Adjust FY 2023/24 to FY 2024/25 Contingency Change	8,340,923	(1,867,750)	(1,863,371)	(4,609,803)	-
Adjusted Contingency/Reserves	\$ 38,968,156	\$ (2,063,175)	\$ (16,060,902)	\$ 9,873,675	\$ 30,717,754
Estimated Ending Balance - FY 2024/25	8,250,402	(2,063,175)	(16,060,902)	9,873,675	-
Estimated Contingency/Reserve - FY 2024/25	30,717,754	-	-	-	30,717,754
Total Estimated Ending Balance - FY 2024/25	\$ 38,968,156	\$ (2,063,175)	\$ (16,060,902)	\$ 9,873,675	\$ 30,717,754

Exhibit I (continued)
Riverside Community College District

BAM
FY 2024-25 FINAL BUDGET
BASED ON FY 22/23 DATA

24/25 Revenue Allocation

**Direct Instructional, Academic Affairs, Student Services,
Business Services, Planning & Development and Other Costs**

Norco College	
Total Target FTES	7,427
Direct Instructional & Academic Affairs Costs	43,202,343
Student Svcs, Business Svcs, Planning & Dvlpmt, Other	<u>23,511,193</u>
Total Norco College	\$ 66,713,536
Moreno Valley College	
Total Target FTES	7,087
Direct Instructional & Academic Affairs Costs	44,122,349
Student Svcs, Business Svcs, Planning & Dvlpmt, Other	<u>22,434,781</u>
Total Moreno Valley College	\$ 66,557,130
Riverside City College	
Total Target FTES	17,767
Direct Instructional & Academic Affairs Costs	108,409,304
Student Svcs, Business Svcs, Planning & Dvlpmt, Other	<u>56,246,726</u>
Total Riverside City College	\$ 164,656,030

**Exhibit I
(continued)**

Riverside Community College District

FY 2024-25 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2024-25 Total Revenues	306,174,775
Less, FY 2024-25 Specific Revenue	<u>(8,248,079)</u>
FY 2024-25 Apportionment and Non-Specific Revenues	297,926,696
Net FY 2024-25 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 297,926,696</u>

Exhibit I (continued)
Riverside Community College District

FY 2024-25 FINAL BUDGET REVENUE ALLOCATION						
Direct Instructional & Academic Affairs						
FY 22-23 Median Cost and Using Contract. COLA & STRS for Projected Cost Increase						
Norco College						
Direct Instructional & Academic Affairs Costs	FY 22/23 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
STEM courses	\$ 5,458	\$ 5,961	\$ 6,025	2,319	13,974,385	
Liberal Arts courses	\$ 5,322	\$ 5,813	\$ 5,875	3,545	20,827,228	
CTE courses	\$ 4,874	\$ 5,323	\$ 5,380	1,190	6,403,653	
				7,055	\$ 41,205,266	
Unique Programs	FY 22/23 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
Architecture	\$ 3,724	\$ 4,067	\$ 4,111	15	62,605	
Athletics	\$ 6,977	\$ 7,620	\$ 7,702	25	192,544	
Construction Technology	\$ 6,418	\$ 7,010	\$ 7,085	33	231,185	
Drafting Technology	\$ 4,291	\$ 4,687	\$ 4,737	15	72,529	
Electrician/Electronics	\$ 3,812	\$ 4,163	\$ 4,208	103	431,535	
Game Development	\$ 4,606	\$ 5,031	\$ 5,085	115	585,691	
Manufacturing Technology	\$ 7,233	\$ 7,900	\$ 7,985	30	243,391	
Music Industry Studies	\$ 4,508	\$ 4,924	\$ 4,977	36	177,597	
	41,570			372	\$ 1,997,077	
				7,427	\$ 43,202,343	
Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 22/23 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
STEM courses	\$ 5,458	\$ 5,961	\$ 6,025	1,680	10,122,000	
Liberal Arts courses	\$ 5,322	\$ 5,813	\$ 5,875	3,300	19,387,970	
CTE courses	\$ 4,874	\$ 5,323	\$ 5,380	833	4,479,173	
				5,813	\$ 33,989,143	
Unique Programs	FY 22/23 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
Administration of Justice BCTC	\$ 8,400	\$ 9,174	\$ 9,272	521	4,827,963	
Dental Assist	\$ 10,978	\$ 11,990	\$ 12,118	40	484,733	
Dental hygiene	\$ 13,261	\$ 14,484	\$ 14,639	71	1,039,366	
Emergency Medical	\$ 5,891	\$ 6,434	\$ 6,503	276	1,791,541	
Fire Tech	\$ 5,010	\$ 5,472	\$ 5,531	301	1,667,565	
Med Asst	\$ 4,461	\$ 4,872	\$ 4,924	65	322,038	
	48,001			1,274	\$ 10,133,206	
				7,087	\$ 44,122,349	
Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 22/23 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
STEM courses	\$ 5,458	\$ 5,961	\$ 6,025	4,036	24,316,840	
Liberal Arts courses	\$ 5,322	\$ 5,813	\$ 5,875	8,224	48,318,350	
CTE courses	\$ 4,874	\$ 5,323	\$ 5,380	2,574	13,849,519	
				14,835	\$ 86,484,709	
Unique Programs	FY 22/23 Total Adjusted Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25 Incls. Res & Non-Res CR Non-Credit	BAM FY 24/25 Revenue	
Air Conditioning & Refrigeration	\$ 4,520	\$ 4,937	\$ 4,990	156	778,449	
Energy Systems Technology	\$ 3,238	\$ 3,537	\$ 3,575	138	492,911	
Applied Digital Media & Printing	\$ 4,125	\$ 4,505	\$ 4,553	20	90,292	
Athletics	\$ 8,124	\$ 8,873	\$ 8,968	234	2,096,505	
Automotive Body & Technology	\$ 5,227	\$ 5,709	\$ 5,770	751	4,332,882	
Automotive Technology	\$ 5,389	\$ 5,886	\$ 5,949	73	432,997	
Cosmetology	\$ 4,916	\$ 5,369	\$ 5,426	183	991,450	
Culinary Arts	\$ 6,322	\$ 6,905	\$ 6,979	406	2,832,254	
Film Television & Video	\$ 6,101	\$ 6,664	\$ 6,735	95	643,084	
Nursing Assistant Training Program	\$ 5,922	\$ 6,468	\$ 6,537	25	160,611	
Nursing	\$ 37,603	\$ 41,070	\$ 41,509	85	3,522,468	
Nursing Learning Laboratory	\$ 1,802	\$ 1,968	\$ 1,989	170	338,567	
Paralegal Studies	\$ 3,106	\$ 3,392	\$ 3,428	45	152,906	
Registered Nurse	\$ 9,527	\$ 10,405	\$ 10,516	426	4,475,073	
Welding	\$ 4,144	\$ 4,526	\$ 4,574	128	584,146	
	110,068			2,933	\$ 21,924,595	
				17,767	\$ 108,409,304	

**Exhibit I
(continued)**

Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
STEM	FY 22/23 FTES
<u>Norco College</u>	
STEM	9,574,381
STEM FTES	1,791
Cost Per FTES - STEM	5,346
<u>Moreno Valley College</u>	
STEM	8,245,598
STEM FTES	1,301
Cost Per FTES - STEM	6,337
<u>Riverside City College</u>	
STEM	18,692,181
STEM FTES	3,425
Cost Per FTES - STEM	5,458
FY 22/22 Median FTES	1,791
FY 22/23 Median Cost Per FTES	5,458
Liberal Arts	FY 22/23 FTES
<u>Norco College</u>	
Liberal Arts	17,048,127
Liberal Arts FTES	3,204
Cost Per FTES - Liberal Arts	5,322
<u>Moreno Valley College</u>	
Liberal Arts	16,399,890
Liberal Arts FTES	2,925
Cost Per FTES - Liberal Arts	5,608
<u>Riverside City College</u>	
Liberal Arts	37,391,422
Liberal Arts FTES	7,486
Cost Per FTES - Liberal Arts	4,995
FY 22/23 Median FTES	3,204
FY 22/23 Median Cost Per FTES	5,322

**Exhibit I
(continued)**
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)	
CTE	FY 22/23 FTES
<u>Norco College</u>	
CTE	4,266,150
CTE FTES	875
Cost Per FTES - CTE	4,874
<u>Moreno Valley College</u>	
CTE	4,036,016
CTE FTES	689
Cost Per FTES - CTE	5,860
<u>Riverside City College</u>	
CTE	7,315,007
CTE FTES	1,983
Cost Per FTES - CTE	3,689
FY 22/23 Median FTES	875
FY 22/23 Median Cost Per FTES	4,874

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Norco College - UNIQUE	FY 22/23	
Architecture	EMD Data	Calculations
Actual FTES from EMD	9.12	
Potential FTES from EMD	14.98	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.61	
Total Instructional Payroll, Fixed Charges & H&W from Tab	38,589.47	
Adjusted Instructional Costs specific to this discipline		23,493.72
Materials, Services, Capital Outlay Specific to this Discipline	639.83	
Academic Affairs Non-Instructional Costs specific to this discipline	9,825.88	
Total adjusted Unique discipline expenses		33,959.43
Architecture Calculated Cost/FTES		3,723.62
Athletics	EMD Data	Calculations
Actual FTES from EMD	30.02	
Potential FTES from EMD	51.54	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.58	
Total Instructional Payroll, Fixed Charges & H&W from Tab	296,692.22	
Adjusted Instructional Costs specific to this discipline		172,811.42
Materials, Services, Capital Outlay Specific to this Discipline	4,287.26	
Academic Affairs Non-Instructional Costs specific to this discipline	32,343.54	
Total adjusted Unique discipline expenses		209,442.22
Athletics Calculated Cost/FTES		6,976.76
Construction Technology	EMD Data	Calculations
Actual FTES from EMD	31.28	
Potential FTES from EMD	56.01	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.56	
Total Instructional Payroll, Fixed Charges & H&W from Tab	291,223.96	
Adjusted Instructional Costs specific to this discipline		162,640.34
Materials, Services, Capital Outlay Specific to this Discipline	4,415.13	
Academic Affairs Non-Instructional Costs specific to this discipline	33,701.06	
Total adjusted Unique discipline expenses		200,756.53
Construction Technology Calculated Cost/FTES		6,418.05
Drafting	EMD Data	Calculations
Actual FTES from EMD	47.96	
Potential FTES from EMD	104.20	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.46	
Total Instructional Payroll, Fixed Charges & H&W from Tab	324,217.18	
Adjusted Instructional Costs specific to this discipline		149,227.02
Materials, Services, Capital Outlay Specific to this Discipline	4,915.40	
Academic Affairs Non-Instructional Costs specific to this discipline	51,672.09	
Total adjusted Unique discipline expenses		205,814.51
Drafting Calculated Cost/FTES		4,291.38

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Electrician/Electronics	EMD Data	Calculations
Actual FTES from EMD	70.41	
Potential FTES from EMD	92.82	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.76	
Total Instructional Payroll, Fixed Charges & H&W from Tab	249,002.82	
Adjusted Instructional Costs specific to this discipline		188,884.82
Materials, Services, Capital Outlay Specific to this Discipline	3,661.67	
Academic Affairs Non-Instructional Costs specific to this discipline	75,859.71	
Total adjusted Unique discipline expenses		268,406.20
Electrician/Electronics Calculated Cost/FTES		3,812.05
Game Development	EMD Data	Calculations
Actual FTES from EMD	97.13	
Potential FTES from EMD	131.36	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.74	
Total Instructional Payroll, Fixed Charges & H&W from Tab	454,410.93	
Adjusted Instructional Costs specific to this discipline		335,999.80
Materials, Services, Capital Outlay Specific to this Discipline	6,776.32	
Academic Affairs Non-Instructional Costs specific to this discipline	104,647.82	
Total adjusted Unique discipline expenses		447,423.94
Game Development Calculated Cost/FTES		4,606.44
Manufacturing Technology	EMD Data	Calculations
Actual FTES from EMD	19.82	
Potential FTES from EMD	43.22	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.46	
Total Instructional Payroll, Fixed Charges & H&W from Tab	257,980.65	
Adjusted Instructional Costs specific to this discipline		118,305.80
Materials, Services, Capital Outlay Specific to this Discipline	3,703.84	
Academic Affairs Non-Instructional Costs specific to this discipline	21,354.06	
Total adjusted Unique discipline expenses		143,363.70
Manufacturing Technology Calculated Cost/FTES		7,233.28
Music Industry Studies	EMD Data	Calculations
Actual FTES from EMD	32.69	
Potential FTES from EMD	68.03	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.48	
Total Instructional Payroll, Fixed Charges & H&W from Tab	226,000.06	
Adjusted Instructional Costs specific to this discipline		108,598.29
Materials, Services, Capital Outlay Specific to this Discipline	3,563.77	
Academic Affairs Non-Instructional Costs specific to this discipline	35,220.19	
Total adjusted Unique discipline expenses		147,382.25
Music Industry Studies Calculated Cost/FTES		4,508.48

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Moreno Valley College - UNIQUE	FY 22/23	
Administration of Justice	EMD Data	Calculations
Actual FTES from EMD	371.29	
Potential FTES from EMD	364.04	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.02	
Total Instructional Payroll, Fixed Charges & H&W from Tab	2,068,463.55	
Adjusted Instructional Costs specific to this discipline		2,109,657.82
Materials, Services, Capital Outlay Specific to this Discipline	566,991.52	
Academic Affairs Non-Instructional Costs specific to this discipline	442,011.50	
Total adjusted Unique discipline expenses		3,118,660.84
Administration of Justice Calculated Cost/FTES		8,399.53
Dental Assistant	EMD Data	Calculations
Actual FTES from EMD	44.64	
Potential FTES from EMD	47.69	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.94	
Total Instructional Payroll, Fixed Charges & H&W from Tab	447,060.12	
Adjusted Instructional Costs specific to this discipline		418,468.52
Materials, Services, Capital Outlay Specific to this Discipline	18,461.29	
Academic Affairs Non-Instructional Costs specific to this discipline	53,142.81	
Total adjusted Unique discipline expenses		490,072.62
Dental Assistant Calculated Cost/FTES		10,978.33
Dental Hygiene	EMD Data	Calculations
Actual FTES from EMD	68.04	
Potential FTES from EMD	72.28	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.94	
Total Instructional Payroll, Fixed Charges & H&W from Tab	741,545.61	
Adjusted Instructional Costs specific to this discipline		698,045.98
Materials, Services, Capital Outlay Specific to this Discipline	123,229.96	
Academic Affairs Non-Instructional Costs specific to this discipline	80,999.93	
Total adjusted Unique discipline expenses		902,275.87
Dental Hygiene Calculated Cost/FTES		13,260.96
Emergency Medical	EMD Data	Calculations
Actual FTES from EMD	213.08	
Potential FTES from EMD	258.44	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.82	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,139,055.97	
Adjusted Instructional Costs specific to this discipline		939,134.99
Materials, Services, Capital Outlay Specific to this Discipline	62,425.15	
Academic Affairs Non-Instructional Costs specific to this discipline	253,666.43	
Total adjusted Unique discipline expenses		1,255,226.57
Emergency Medical Calculated Cost/FTES		5,890.87

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Fire Technology	EMD Data	Calculations
Actual FTES from EMD	327.86	
Potential FTES from EMD	1,059.30	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.31	
Total Instructional Payroll, Fixed Charges & H&W from Tab	898,476.61	
Adjusted Instructional Costs specific to this discipline		278,084.15
Materials, Services, Capital Outlay Specific to this Discipline	974,211.06	
Academic Affairs Non-Instructional Costs specific to this discipline	390,309.16	
Total adjusted Unique discipline expenses		1,642,604.37
Fire Technology Calculated Cost/FTES		5,010.08
Medical Assistant	EMD Data	Calculations
Actual FTES from EMD	53.19	
Potential FTES from EMD	79.43	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.67	
Total Instructional Payroll, Fixed Charges & H&W from Tab	252,760.53	
Adjusted Instructional Costs specific to this discipline		169,260.14
Materials, Services, Capital Outlay Specific to this Discipline	4,706.17	
Academic Affairs Non-Instructional Costs specific to this discipline	63,321.37	
Total adjusted Unique discipline expenses		237,287.68
Medical Assistant Calculated Cost/FTES		4,461.13
Riverside City College - UNIQUE		FY 22/23
Air Conditioning Refrigeration	EMD Data	Calculations
Actual FTES from EMD	117.42	
Potential FTES from EMD	116.11	
Calculated Actual FTES compared to Potential FTES from EMD Data	1.01	
Total Instructional Payroll, Fixed Charges & H&W from Tab	421,049.63	
Adjusted Instructional Costs specific to this discipline		425,800.08
Materials, Services, Capital Outlay Specific to this Discipline	6,037.86	
Academic Affairs Non-Instructional Costs specific to this discipline	98,869.75	
Total adjusted Unique discipline expenses		530,707.69
Air Conditioning Refrigeration Calculated Cost/FTES		4,519.74
Energy Systems Technology	EMD Data	Calculations
Actual FTES from EMD	16.93	
Potential FTES from EMD	20.83	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.81	
Total Instructional Payroll, Fixed Charges & H&W from Tab	48,852.87	
Adjusted Instructional Costs specific to this discipline		39,706.15
Materials, Services, Capital Outlay Specific to this Discipline	865.41	
Academic Affairs Non-Instructional Costs specific to this discipline	14,255.36	
Total adjusted Unique discipline expenses		54,826.92
Energy Systems Technology Calculated Cost/FTES		3,238.45

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Applied Digital Media & Printing	EMD Data	Calculations
Actual FTES from EMD	212.17	
Potential FTES from EMD	217.20	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.98	
Total Instructional Payroll, Fixed Charges & H&W from Tab	702,315.38	
Adjusted Instructional Costs specific to this discipline		686,050.89
Materials, Services, Capital Outlay Specific to this Discipline	10,559.90	
Academic Affairs Non-Instructional Costs specific to this discipline	178,650.95	
Total adjusted Unique discipline expenses		875,261.74
Applied Digital Media & Printing Calculated Cost/FTES		4,125.29
Athletics	EMD Data	Calculations
Actual FTES from EMD	426.51	
Potential FTES from EMD	467.59	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.91	
Total Instructional Payroll, Fixed Charges & H&W from Tab	2,891,764.45	
Adjusted Instructional Costs specific to this discipline		2,637,709.22
Materials, Services, Capital Outlay Specific to this Discipline	468,067.38	
Academic Affairs Non-Instructional Costs specific to this discipline	359,129.08	
Total adjusted Unique discipline expenses		3,464,905.68
Athletics Calculated Cost/FTES		8,123.86
Automotive Body Technology	EMD Data	Calculations
Actual FTES from EMD	74.23	
Potential FTES from EMD	86.27	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.86	
Total Instructional Payroll, Fixed Charges & H&W from Tab	372,346.59	
Adjusted Instructional Costs specific to this discipline		320,381.21
Materials, Services, Capital Outlay Specific to this Discipline	5,094.73	
Academic Affairs Non-Instructional Costs specific to this discipline	62,502.99	
Total adjusted Unique discipline expenses		387,978.93
Automotive Body Technology Calculated Cost/FTES		5,226.71
Automotive Technology	EMD Data	Calculations
Actual FTES from EMD	164.39	
Potential FTES from EMD	169.95	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.97	
Total Instructional Payroll, Fixed Charges & H&W from Tab	756,675.47	
Adjusted Instructional Costs specific to this discipline		731,920.45
Materials, Services, Capital Outlay Specific to this Discipline	15,622.82	
Academic Affairs Non-Instructional Costs specific to this discipline	138,419.33	
Total adjusted Unique discipline expenses		885,962.60
Automotive Technology Calculated Cost/FTES		5,389.39

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Cosmetology	EMD Data	Calculations
Actual FTES from EMD	416.02	
Potential FTES from EMD	502.04	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.83	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,999,609.79	
Adjusted Instructional Costs specific to this discipline		1,656,994.79
Materials, Services, Capital Outlay Specific to this Discipline	38,012.49	
Academic Affairs Non-Instructional Costs specific to this discipline	350,296.31	
Total adjusted Unique discipline expenses		2,045,303.59
Cosmetology Calculated Cost/FTES		4,916.36
Culinary Arts	EMD Data	Calculations
Actual FTES from EMD	157.19	
Potential FTES from EMD	256.07	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.61	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,240,673.19	
Adjusted Instructional Costs specific to this discipline		761,594.17
Materials, Services, Capital Outlay Specific to this Discipline	99,818.14	
Academic Affairs Non-Instructional Costs specific to this discipline	132,356.80	
Total adjusted Unique discipline expenses		993,769.11
Culinary Arts Calculated Cost/FTES		6,322.09
Film, Television & Video	EMD Data	Calculations
Actual FTES from EMD	97.26	
Potential FTES from EMD	105.66	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.92	
Total Instructional Payroll, Fixed Charges & H&W from Tab	546,196.19	
Adjusted Instructional Costs specific to this discipline		502,773.44
Materials, Services, Capital Outlay Specific to this Discipline	8,741.97	
Academic Affairs Non-Instructional Costs specific to this discipline	81,894.67	
Total adjusted Unique discipline expenses		593,410.08
Film, Television & Video Calculated Cost/FTES		6,101.28
Nursing Assistant Training	EMD Data	Calculations
Actual FTES from EMD	76.89	
Potential FTES from EMD	100.44	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.77	
Total Instructional Payroll, Fixed Charges & H&W from Tab	500,421.22	
Adjusted Instructional Costs specific to this discipline		383,088.29
Materials, Services, Capital Outlay Specific to this Discipline	7,500.49	
Academic Affairs Non-Instructional Costs specific to this discipline	64,742.76	
Total adjusted Unique discipline expenses		455,331.54
Nursing Assistant Training Calculated Cost/FTES		5,921.86

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Nursing	EMD Data	Calculations
Actual FTES from EMD	24.03	
Potential FTES from EMD	31.40	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.77	
Total Instructional Payroll, Fixed Charges & H&W from Tab	1,125,846.61	
Adjusted Instructional Costs specific to this discipline		861,595.35
Materials, Services, Capital Outlay Specific to this Discipline	21,775.11	
Academic Affairs Non-Instructional Costs specific to this discipline	20,233.69	
Total adjusted Unique discipline expenses		903,604.15
Nursing Calculated Cost/FTES		37,603.17
Nursing Learning Laboratory	EMD Data	Calculations
Actual FTES from EMD	173.88	
Potential FTES from EMD	183.91	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.95	
Total Instructional Payroll, Fixed Charges & H&W from Tab	173,771.33	
Adjusted Instructional Costs specific to this discipline		164,294.27
Materials, Services, Capital Outlay Specific to this Discipline	2,707.69	
Academic Affairs Non-Instructional Costs specific to this discipline	146,410.08	
Total adjusted Unique discipline expenses		313,412.04
Nursing Learning Laboratory Calculated Cost/FTES		1,802.46
Paralegal Studies	EMD Data	Calculations
Actual FTES from EMD	37.20	
Potential FTES from EMD	47.10	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.79	
Total Instructional Payroll, Fixed Charges & H&W from Tab	98,440.37	
Adjusted Instructional Costs specific to this discipline		77,749.08
Materials, Services, Capital Outlay Specific to this Discipline	6,485.61	
Academic Affairs Non-Instructional Costs specific to this discipline	31,323.07	
Total adjusted Unique discipline expenses		115,557.76
Paralegal Studies Calculated Cost/FTES		3,106.39
Registered Nurse	EMD Data	Calculations
Actual FTES from EMD	456.60	
Potential FTES from EMD	509.14	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.90	
Total Instructional Payroll, Fixed Charges & H&W from Tab	4,323,842.57	
Adjusted Instructional Costs specific to this discipline		3,877,649.60
Materials, Services, Capital Outlay Specific to this Discipline	87,901.50	
Academic Affairs Non-Instructional Costs specific to this discipline	384,465.40	
Total adjusted Unique discipline expenses		4,350,016.50
Registered Nurse Calculated Cost/FTES		9,526.97

Exhibit I (continued)
Riverside Community College District

FY 22/23 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)		
Welding	EMD Data	Calculations
Actual FTES from EMD	120.48	
Potential FTES from EMD	135.93	
Calculated Actual FTES compared to Potential FTES from EMD Data	0.89	
Total Instructional Payroll, Fixed Charges & H&W from Tab	439,323.98	
Adjusted Instructional Costs specific to this discipline		389,389.78
Materials, Services, Capital Outlay Specific to this Discipline	8,390.62	
Academic Affairs Non-Instructional Costs specific to this discipline	101,446.32	
Total adjusted Unique discipline expenses		499,226.72
Welding Calculated Cost/FTES		4,143.65

Exhibit I
(continued)
Riverside Community College District

FY 2024-25 FINAL BUDGET REVENUE ALLOCATION REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, PLANNING & DEVELOPMENT AND OTHER FY 22/23 Median Cost and Using Contract, COLA & STRS Projected Cost Increase	
Net FY 2024-25 Total Apportionment and Non-Specific	297,926,696
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	195,733,996
Difference to Split Between Student Services, Business Services, Planning & Development & Other Costs	\$ 102,192,700

2024/25 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES, PLANNING & DEVELOPMENT AND OTHER COSTS									
Student Services, Business Services, Planning & Development, Other Costs	District-Wide FY 22/23 SS, BS, P&D and Other Cost/FTES - MEDIAN COST	FY 23/24 Contract, COLA & STRS Increase of 9.22%	FY 24/25 Contract, COLA & STRS Increase of 1.07%	Target FTES FY 24/25	Calculated BAM Revised FY 24/25 Allocation	Weighted %	Adjusted Allocation Student Svcs, Business Svcs, Plnng Dvlpt + Other		
NC -Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs/Total FTES	\$ 3,465	\$ 3,784	\$ 3,824	7,426.78	28,400,007	23.01%	23,511,193		
MVC -Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs/Total FTES	\$ 3,465	\$ 3,784	\$ 3,824	7,086.76	27,099,770	21.95%	22,434,781		
RCC -Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs/Total FTES	\$ 3,465	\$ 3,784	\$ 3,824	17,767.37	67,942,423	55.04%	56,246,726		
				32,280.91	123,442,200	100.00%	102,192,700		

**Exhibit I
(continued)**

Riverside Community College District

F22/23 Median Cost	
Remaining Category Costs - Student Service, Business Services, Planning & Development and Other District-Wide Median	
	<u>FY 22/23</u>
<u>Norco College</u>	
Total Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs	21,193,503
Total NC FTES	6,208
Total SS, BS, Other Cost Per FTES	3,414
<u>Moreno Valley College</u>	
Total Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs	21,074,590
Total MVC FTES	5,992
Total SS, BS, Other Cost Per FTES	3,517
<u>Riverside City College</u>	
Total Student Svcs, Business Svcs, Plnng & Dvlpt & Other Costs	53,585,928
Total RCC FTES	15,465
Total SS, BS, Other Cost Per FTES	3,465
District-Wide FY 22/23 SS, BS, P&D, Other FTES Median	6,208
District-Wide FY 22/23 SS, BS, P&D, Other Cost Per FTES Median	3,465

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison Disciplines Common at all Three Colleges				
		FY 2022-2023		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	5,767	5,536	5,563
CHE	Chemistry	6,969	5,114	5,599
HES	Health Education	3,801	4,360	4,526
KIN	Kinesiology	5,654	5,742	5,314
MAT	Math	6,669	5,017	5,381
PHY	Physics	13,116	5,207	6,402
Liberal Arts				
ADJ	Admin Justice	8,183	4,939	3,752
ANT	Anthropology	4,278	4,662	3,696
ART	Art	13,949	4,549	4,581
COM	Communications	5,117	6,036	4,918
DAN	Dance	4,196	4,149	5,786
ECO	Economics	5,005	4,903	5,024
ENG	English	5,941	5,889	5,584
ETS	Ethnic Studies	11,147	2,056	4,131
GEG	Geography	5,020	4,345	4,644
GUI	Guidance	6,972	4,638	5,021
HIS	History	4,376	5,276	3,815
HUM	Humanities	8,154	5,336	4,184
JOU	Journalism	36,071	7,265	11,113
LIB	Library Science, General	1,388	4,526	6,502
MUS	Music	5,623	5,029	5,557
PHI	Philosophy	11,571	6,266	6,722
POL	Political Science	4,726	4,878	3,613
PSY	Psychology	5,053	4,668	4,511
SOC	Sociology	5,004	5,641	3,567
SPA	Spanish	6,772	5,068	5,584
THE	Theater	2,884	8,867	4,623
CTE Courses				
ACC	Accounting	4,949	5,119	3,481
BUS	Business Administration	4,187	3,797	3,945
CIS	Computer Information Systems	5,635	5,146	4,299
EAR	Early Child Development	6,287	5,364	3,308
ENP	Mgmt Supervision/Small Bus/Entrepreneurship	5,543	8,553	6,414
MAG	Management	16,290	2,472	5,297
MKT	Marketing	5,017	6,253	4,476
PHO	Photography	5,546	4,505	4,649
PDS	Professional Development Studies	2,549	52,501	2,184
RLE	Real Estate	4,337	4,065	2,963
WKX	General Work Experience	4,547	1,533	21,760

**Exhibit I
(continued)
Riverside Community College District**

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2022-2023		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	4,012	-	3,893
Liberal Arts				
ALR	Reading / Reading Skills	10,208	45,969	-
ASL	Am Sign Language	5,155	-	7,061
ILA	Educational Aide (Teacher Asst)	51,849	2,288	-
EDU	Elementary Ed Classroom	2,921	-	11,788
ESL	English as a Second Language	11,198	8,104	-
FRE	French	-	6,372	13,045
FST	Introduction to Film Studies	1,190	-	7,590
CTE Courses				
CAT	Office Tech/Office Computer Applications	-	5,585	3,616
ENE	Engineering	-	4,995	27,804
College Specific Courses				
KIN-ATH	Athletics	-	11,103	8,720

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2022-2023
MORENO VALLEY COLLEGE		
ADJ-B	Admin Justice	8,289
ADM	Applied Digital Media	8,684
CMI	Community Interpretation	5,473
DEA	Dental Assist	11,619
DEH	Dental hygiene	13,900
EMS	Emergency Medical	6,829
FIT	Fire Tech	6,902
HLS	Homeland Security	38,998
HMS	Human Services	7,639
MDA	Medical Asst	6,031
NORCO COLLEGE		
ARE	Architecture	5,379
CHI	Chinese	6,565
CON	Construction Technology	10,529
DFTX	Drafting Technology	7,940
ELE	Electrician (ELC)/Electronics (ELE)	4,666
GAM	Game Development	5,826
MAN	Manufacturing Technology	14,280
MIS	Music Industry Studies	8,100
PHS	Physical Science, General	157,290
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	4,479
ADM-R	Applied Digital Media & Printing	4,202
ARA	Arabic	11,352
AUB	Automotive Body & Technology	5,927
AUT	Automotive Technology	5,540
COS	Cosmetology	5,740
CSC	Computer Science	1,053
CUL	Culinary Arts	9,370
EST	Energy Systems Technology	3,779
FTV	Film Television & Video	6,548
GEO	Geology	5,811
ITA	Italian	3,395
JPN	Japanese	6,686
NNA	Nursing Assistant Training Program	7,448
NXN	Nursing	48,600
NVN	Nursing Learning Laboratory	1,857
OCE	Oceanography	4,586
PAL	Paralegal Studies	3,663
NRN	Registered Nurse	10,504
SCE	Senior Citizen Education	888
WEL	Welding	4,558

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

- 1050 Parking – Restricted
- 1070 Student Health – Restricted
- 1090 Performance Riverside
- 1110 Bookstore (Contractor Operated)
- 1120 Center for Social Justice and Civil Liberties – Restricted
- 1130 Inland Empire Tech Bridge Building - Restricted
- 1170 UpSkill RCCD
- 1180 Redevelopment Pass-Through – Restricted
- 1190 Grants and Categorical Programs – Restricted
- 3200 Food Services
- 3300 Child Care
- 4100 State Construction and Scheduled Maintenance
- 4130 La Sierra Capital
- 4131 Spruce Street Capital
- 4132 Districtwide Solar Project
- 4391 2019F General Obligation Bonds
- 6100 Self-Insured PPO Health Plan
- 6110 Self-Insured Workers’ Compensation
- 6120 Self-Insured General Liability
- 6900 Other Internal Services – Retirees’ Benefits
 - Student Federal Grants
 - State of California Student Grants
 - Local Student Scholarships
 - Associated Students of RCCD

The following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. This resource is still recovering from the closure of the colleges during the COVID-19 Pandemic and the shift to more online/hybrid classes. As such, a transfer from the general fund in the amount of \$2.02 million has been included in FY 2024-25 to continue to support operations. Parking permit rates will need to be increased effective for the 2025-26 fiscal year.

OTHER DISTRICT RESOURCES

(continued)

2. **Resource 1070, Student Health** - Total available funds for FY 2024-25 are \$4.65 million, including \$.15 million of college support funding. The projected ending balance is \$2.02 million.

3. **Resource 1090, Performance Riverside** – Performance Riverside continues to recover from the impact of Riverside City College closure and suspension of performances during the COVID-19 Pandemic. As it focuses on rebuilding its audience base, Performance Riverside plans to offer one performance in the 2024-25 fiscal year.

4. **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 five-year contract with Barnes & Noble. The budget includes an interfund transfer of \$.10 million to Resource 3200 - Food Services and \$.08 million to Resource 3300 - ECE. Also included are intrafund transfers totaling \$.90 million to Resource 1000 – Unrestricted General Operating and \$.15 million to Resource 1090 – Performance Riverside.

5. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of General Operating Funds. For FY 2024-25, the supporting allocation amount from the general operating fund is \$.62 million.

6. **Resource 1130, Inland Empire TechBridge Building** - This Resource was established to account for the activities associated with the Inland Empire TechBridge program that will be conducted in the building located in the City of Norco. This resource ended FY 2023-24 with a reserve balance of \$.08 million and is projected to end fiscal 2025 with a reserve balance of \$.04 million.

7. **Resource 1170, UpSkill RCCD** - Resource 1170 was established to account for the financial activities of the District’s UpSkill program. This program provides customized training for local businesses, government agencies, and non-profit organizations. This resource ended FY 2023-24 with a reserve balance of \$.17 million and is projected to end fiscal year 2025 with a reserve balance of \$.18 million.

OTHER DISTRICT RESOURCES

(continued)

8. *Resource 1180, Redevelopment Pass-Thru* - The Resource 1180 expenditure budget provides funds for capital, equipment, software and network infrastructure needs throughout the District. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2025, Redevelopment Pass-Thru revenues in the amount of \$6.68 million are projected. A total of \$.35 million has been allocated for districtwide service agreements. A total of \$13.25 million has been set-aside to fund the new ERP system with \$4.08 million remaining at June 30, 2024. A total of \$2.56 million has been set-aside in a holding account for college capital projects as follows: Riverside City College - \$.02; Norco College \$0; and, Moreno Valley College - \$2.53. The Moreno Valley College set aside amount includes the Organic Chemistry Lab Project and the Park/Soccer Field ADA Project. The total remaining set-aside to fund components of the District’s Long-Term Capital Facilities Program is as follows: \$.56 million for the Sustainability and Integrated Energy Management Plans; and, a total of \$3.55 million to fund the debt service associated with the Districtwide Solar Project. A total of \$.36 million has been set aside to fund e-Time and Attendance and Budget and Financial Software implementation.

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

- a.** The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Moreno Valley College - \$.05 million; Norco College - \$.03 million; Riverside City College - \$.57 million. These funds are restricted to capital outlay, maintenance and equipment.

- b.** There is no allocation of State funds for Physical Plant and Instructional Support in FY 2024-25. The college carryover amounts to be used for Instructional Support are as follows: MVC - \$.47 million; NC – has no carryover amount; and RCC \$.94 million. The remaining portion of the FY 2023 State allocation will be used for Physical Plant is described in the Resource 4100 section of this narrative. These funds do not have a match requirement.

OTHER DISTRICT RESOURCES

(continued)

10. Resource 3200, Food Services - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2023-24 with an ending reserve balance of \$3.55 million. The Resource is projected to end fiscal 2025 with an ending reserve of \$2.76 million.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended FY 2023-24 with reserve balance of \$1.23 million and is projected to end fiscal 2025 with an ending reserve of \$1.05 million. College Support in the amount of \$.20 million has been included for fiscal 2025.

12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, Proposition 39 Energy Efficiency programs, and other state funding. Included are the Norco College Center for Human Performance & Kinesiology project at \$.51 million for the planning and working drawings phase; \$32.59 million to purchase land for the future Inland Empire Technical Trade Center to be located in the City of Jurupa Valley; and \$.72 million remaining of the SB169 Affordable Student Housing Planning grants used by all three colleges to plan for Student Housing Facilities on each campus.

13. Resource 4130, La Sierra Capital - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended FY 2023-24 with a reserve balance of \$2.65 million and is projected to end fiscal 2025 with an ending reserve of \$2.75 million.

14. Resource 4131, Spruce Street Capital - This Resource was funded from the sales proceeds of the former District Office building located on Spruce Street in Riverside. This Resource ended FY 2023-24 with a reserve balance of \$3.19 million and is projected to end fiscal 2025 with a reserve balance of \$3.32 million.

15. Resource 4132, Districtwide Solar Project - This Resource accounts for the Certificates of Participation (COP) proceeds along with other funding sources and the activities associated districtwide solar sustainability project. The total project cost is \$37.51 million. This Resource ended FY 2023-24 with a reserve balance of \$29.07 million.

OTHER DISTRICT RESOURCES

(continued)

16. Resource 4391, 2019F General Obligation Bonds - This Resource was established to account for the 2019F Series bond proceeds from the October 2019 issuance of Measure C General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). FY 2023-24 ended with a reserve of \$6.36 million and a projected reserve balance of zero in FY 2024-25. The 2019F Series represents the last issuance associated with the \$350 million Measure C authorization.

17. Resource 6100, Self-Insured PPO Health Plan - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2024 with a reserve amount of \$9.29 million and is projected to end fiscal 2024 with an ending balance of \$9.55 million. The rates remain unchanged for fiscal 2025 due to a healthy reserve balance and a projection of positive operating activity for the year.

18. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will remain at 1.60%, for fiscal year 2024-25. This Resource ended fiscal 2024 with a reserve balance of \$4.67 million and is projected to end fiscal year 2024-25 with an ending balance of \$4.29 million.

19. Resource 6120, Self-Insured General Liability - The California insurance market has experienced widespread increases in premium rates for both liability insurance and property insurance coverage. The District has also experienced increased employment liability claims along with the need to utilize external legal counsel associated with human resources issues. The challenging property insurance market and increased legal costs have significantly increased expenditures. The District has also engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions, including factoring in the aforementioned increases; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. The effect of these factors identified above have resulted in an increase to the rate for fiscal 2025 from 2.00% to 3.00%. This Resource ended fiscal 2024 with a reserve balance of (\$1.21) million and is projected to end fiscal year 2024-25 with an ending balance of (\$.27) million.

OTHER DISTRICT RESOURCES
(continued)

20. *Resource 6900, Other Internal Services, Retirees' Benefits* - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS – California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2024-25, the rate will remain at .20%. This Resource ended fiscal year 2023-24 with a reserve balance of \$4.81 million. The ending reserve balance for fiscal 2025 is projected at \$5.75 million.

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

Exhibit J
Riverside Community College District
2024 - 2025 Final Budget
Measure C Projects - (Resource 4391)

Project Description	Original Approved Measure C Total Project Budget	FY 24/25 Final Budget					Total
		District	Riverside	Norco	Moreno Valley		
Future Projects - Feasibility/Planning/Mgmt	\$ 7,960,826	\$ 81,080	\$ 724,224	\$ 278,971	\$ 289,965	\$ 1,374,240	
Scheduled Maintenance	2,860,000	-	136,012	34,198	37,258	207,468	
RCC Life Science/Physical Science	6,308,563	-	58,009	-	-	58,009	
Logic Domain	283,035	11,863	-	-	-	11,863	
MVC Library Learning Center	143,000	-	-	-	86	86	
NC Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199	
MVC Student Services Project	21,153,160	-	-	-	4,664,699	4,664,699	
MV College Park Soccer Field Lighting & ADA Path of Travel	304,177	-	-	-	304,177	304,177	
Project Contingency	128,177	128,177	-	-	-	128,177	
Totals	<u>\$ 42,250,938</u>	<u>\$ 221,120</u>	<u>\$ 918,245</u>	<u>\$ 338,368</u>	<u>\$ 5,296,185</u>	\$ 6,773,918	
Amount to be Funded from Future Measure C Issuance						-	
Total Expenditure Budget						<u>\$ 6,773,918</u>	

BUDGET SUMMARY

The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2024-25 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 2024-25.

Exhibit K
Riverside Community College District
2024-2025 Proposed Budget
Total Available Funds

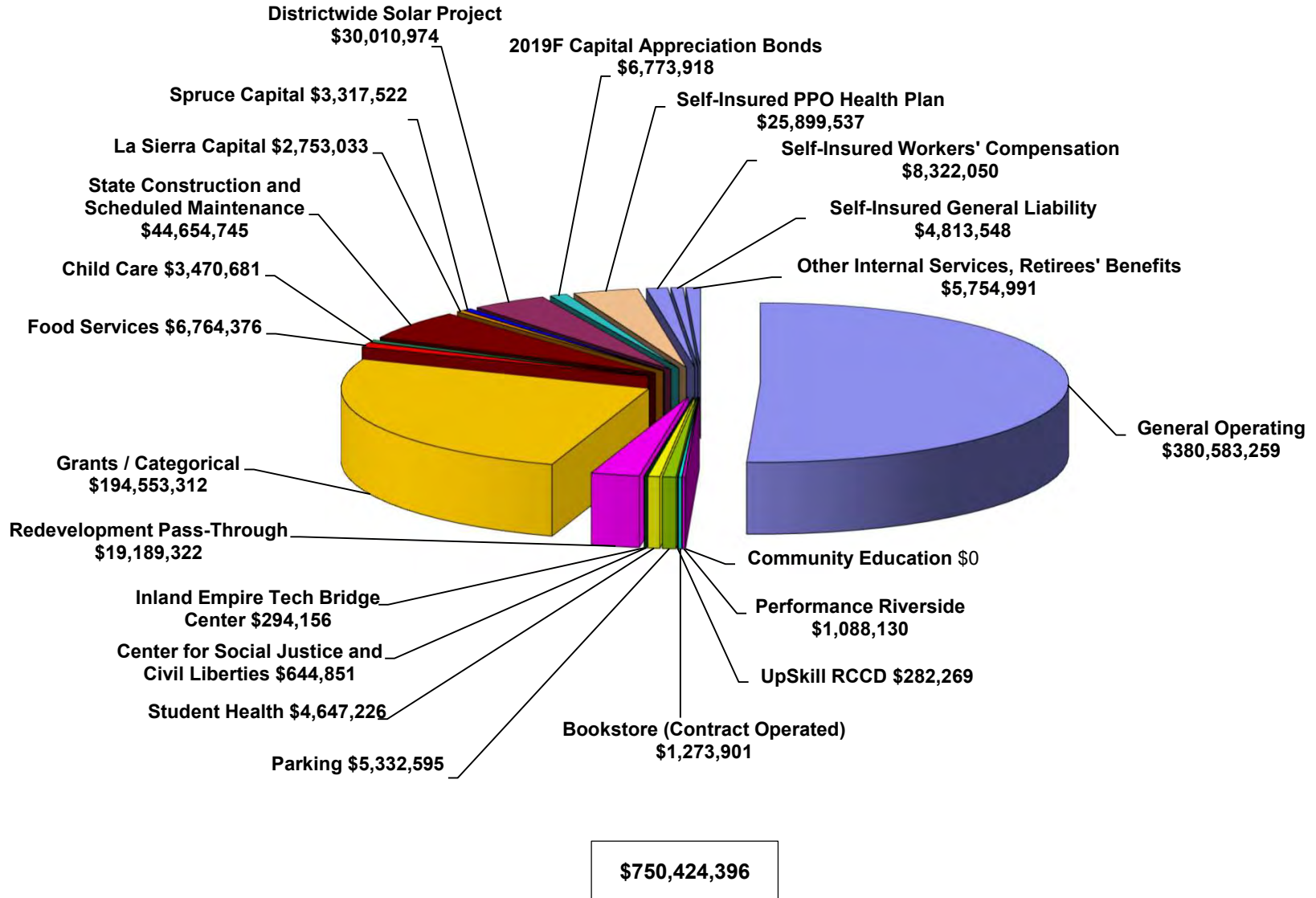


Exhibit L

Riverside Community College District
Fund Schematic - Total Available Funds
2024-2025 Proposed Budget

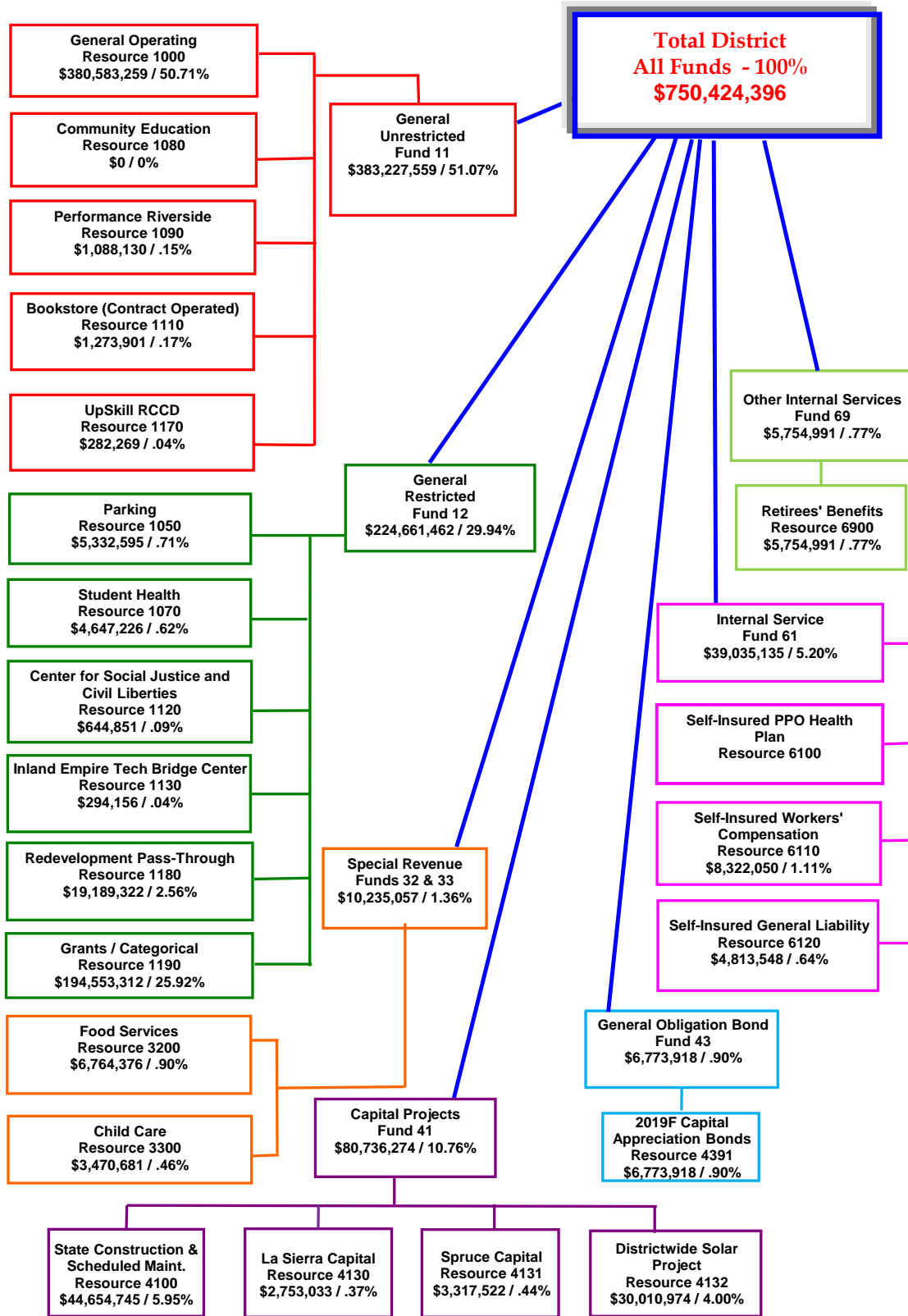


Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds 2024-2025

<u>Fund / Resource</u>	<u>Adopted Budget 2023-2024</u>	<u>Final Budget 2024-2025</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 363,563,347	\$ 380,583,259
1090 Performance Riverside	1,131,291	1,088,130
1110 Bookstore (Contract-Operated)	1,427,551	1,273,901
1170 Upskill RCCD	<u>481,814</u>	<u>282,269</u>
Total Unrestricted General Funds	<u>366,604,003</u>	<u>383,227,559</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	5,052,758	5,332,595
1070 Student Health	4,786,444	4,647,226
1120 Center for Social Justice and Civil Liberties	611,066	644,851
1130 Inland Empire Tech Bridge Center	153,745	294,156
1180 Redevelopment Pass-Through	15,664,330	19,189,322
1190 Grants and Categorical Programs	<u>205,558,834</u>	<u>194,553,312</u>
Total Restricted General Funds	<u>231,827,177</u>	<u>224,661,462</u>
Total General Funds	<u>598,431,180</u>	<u>607,889,021</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	6,706,381	6,764,376
3300 Child Care	<u>3,273,196</u>	<u>3,470,681</u>
Total Special Revenue Funds	<u>9,979,577</u>	<u>10,235,057</u>

Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds *(continued)* 2024-2025

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	61,027,586	44,654,745
4130	La Sierra Capital	2,482,196	2,753,033
4131	Spruce Capital	2,939,890	3,317,522
4132	Districtwide Solar Project	34,715,130	30,010,974
	Total Capital Projects Funds	101,164,802	80,736,274

General Obligation Bond - Fund 43

Resource

4391	2019F Capital Appreciation Bonds	15,009,883	6,773,918
	Total General Obligation Bond Funds	15,009,883	6,773,918

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	22,109,420	25,899,537
6110	Self-Insured Workers' Compensation	7,819,413	8,322,050
6120	Self-Insured General Liability	4,180,328	4,813,548
	Total Internal Service Funds	34,109,161	39,035,135

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	4,772,382	5,754,991
	Total Other Internal Services Funds	4,772,382	5,754,991

	\$ 763,466,985	\$ 750,424,396
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Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds (continued) 2024-2025

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 80,328,806	\$ 91,375,000
State of California Student Grants	17,954,182	22,800,000
Local Scholarships Student Grants	<u>700,000</u>	<u>1,050,000</u>
Total Student Financial Aid Accounts	<u>98,982,988</u>	<u>115,225,000</u>

Other Account

Associated Students of RCCD	<u>3,220,000</u>	<u>2,898,000</u>
Total Expendable Trust and Agency	<u>\$ 102,202,988</u>	<u>\$ 118,123,000</u>
Grand Total	<u>\$ 865,669,973</u>	<u>\$ 868,547,396</u>

LOOKING AHEAD

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

First, as we look back at fiscal 2024, the impact of the COVID-19 Pandemic has dissipated. Enrollments that had declined 21.28%, or 6,700 FTES, have made a substantial comeback by restoring 17.50%, or 4,337 FTES since the low of the pandemic in FY 2021-22.

For Fiscal 2025, the District has only received a minimum increase to base apportionment revenue from COLA at 1.07%. The District was able to take advantage of the Emergency Conditions Allowance (ECA) enrollment decline protections during the pandemic, albeit with the imposition of certain reporting and policy conditions, one of which was the increase of reserve levels to the equivalent of two months of expenditures. This equates to a roughly 16.67% minimum reserve level. The District is implementing this policy change over four years, the third of which will be fiscal 2026.

Following are observations of issues to be mindful of for fiscal 2025 and beyond:

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

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

- California's population has experienced a significant demographic shift which could have implications for student enrollment and resource allocation.
- Median home prices have risen significantly but still remain below the pandemic peak which may impact statewide local property tax revenues, a key component of the community college budget.
- The strategies employed for the fiscal 2025 budget were intended to address a \$45 billion deficit. However, key revenue sources such as personal and corporate income taxes, and sales taxes will need to rebound to provide future revenue increases to Proposition 98 apportionment.

LOOKING AHEAD **(continued)**

A drop in income tax collections in the 2022 tax year led to a reduction in the Proposition 98 minimum funding guarantee. This revenue drop only became clear in late 2023, after the 2022-23 fiscal year ended. As a result, the Prop. 98 disbursement amount exceeded the revised minimum funding guarantee for 2022-23. The fiscal 2025 budget agreement sets the 2022-23 minimum guarantee base at that higher level (\$103.7 billion), which is \$6.2 billion higher than what the formulas require under the revised revenue estimates. To account for these budgetary costs over the Prop. 98 guarantee in 2022-23, the enacted budget requires annual payments to be made in later fiscal years. These payments of \$544 million annually over 10 years will begin in 2026-27 and will be paid for with non-Prop. 98 General Fund dollars.

The decision to set the Prop. 98 base at a higher level in 2022-23 increases the 2023-24 minimum guarantee to \$106.8 billion. (Prop. 98 formulas in this case require the prior-year funding level to be one of the main components of the calculation in the subsequent year.) However, available state revenues are insufficient to meet this requirement in 2023-24. As a result, state leaders decided to suspend the Prop. 98 guarantee and set the funding level at \$98.5 billion in 2023-24. Suspending the guarantee is allowed under the state Constitution for this particular purpose — this is the third time the guarantee has been suspended since Prop. 98 was passed in 1988.

Constitutional provisions require that the Prop. 98 guarantee be restored to the level it would have reached absent the suspension. This happens over time by accelerating growth in the minimum guarantee depending on General Fund revenue growth. Furthermore, the maintenance factor amount is adjusted annually to reflect changes in student enrollment and the cost of living. Under current estimates, the 2023-24 suspension creates a maintenance factor amount of \$8.3 billion.

Overall, decisions on the minimum guarantee push large spending obligations to future budget years that add pressure to the non-Prop. 98 side of the budget. First, while the Prop. 98 suspension provides relief in 2023-24, TK-14 education will get a higher percentage of future revenue growth than normal until the maintenance factor is paid. In other words, a larger portion of General Fund revenue growth will go toward the maintenance factor obligation, leaving less funding for the non-Prop. 98 side of the budget. Second, shifting \$6.2 billion in TK-14 education spending to the non-Prop. 98 side of the budget starting in 2026-27 will reduce funding available for other critical needs, such as food security, child care, housing, and other programs that help families make ends meet (California Budget and Policy Center – July 2024).

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

LOOKING AHEAD
(continued)

systems. The PERS rate will go from 26.68% to 27.05% fiscal year 2025. The STRS rate will remain the same at 19.10% in fiscal 2025. The combined cost increase for PERS and STRS is \$1.13 million for FY 2024-25, \$2.16 minimum for FY 2025-26, and \$1.98 million for FY 2025-26.

2. **Enrollment** – FTES targets for FY 2024-25 were established to fully restore FTES lost as a result of COVID-19 Pandemic. Preliminary indications for the Summer Intersession and the Fall 2024 term show that the District is on track to achieve the FTES targets.

3. **Future Bond Measure** - The need to modernize, update, and improve college facilities to be able to continue to provide our students with an affordable high-quality education and well-paying careers is critical. On August 6, 2024, the District’s Board of Trustees approved placing a local obligated bond, Measure CC, on the November 2024 election ballot.

4. **New Enterprise Resource Program** - The District is implementing a new Enterprise Resource Program, with a “go live” date of spring 2025 for the Student System. It will be transformative in the way we deliver services to students and efficiently and effectively administer the operations of the District.

5. **Student Housing** – The District was awarded \$75 million in FY 2023-24 for an intersegmental affordable student housing project with UCR. Construction is progressing at a very fast pace with expected completion by summer 2025. RCC and UCR are meeting regularly to develop and implement student housing policies, processes and procedures for students to apply for residency in the affordable student housing complex.

6. **Districtwide Solar Project** – Construction began during fiscal 2024 and will continue through the Fall 2024 and early Spring 2025, with full operation expected by June 2025.

7. **Inland Empire Technical Trade Center (IETTC)** – The District received \$33 million from the State to purchase land for the IETTC. Education and facilities master plan development have been occurring during fiscal year 2024, utilizing \$1.5 million of funding received from the federal government. The District is in escrow to purchase property for the IETTC in the City of Jurupa Valley. It is scheduled to close on October 16, 2024.

8. **Corona Center Expansion** – The District is in escrow to purchase property at the corner of Main Street and Parkridge Avenue in the City of Corona to establish a higher education center. Escrow is scheduled to close in March 2025, contingent upon the successful passage of Measure CC.

LOOKING AHEAD
(continued)

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

Multi-Year Ongoing Budget Base Changes

(In Millions)

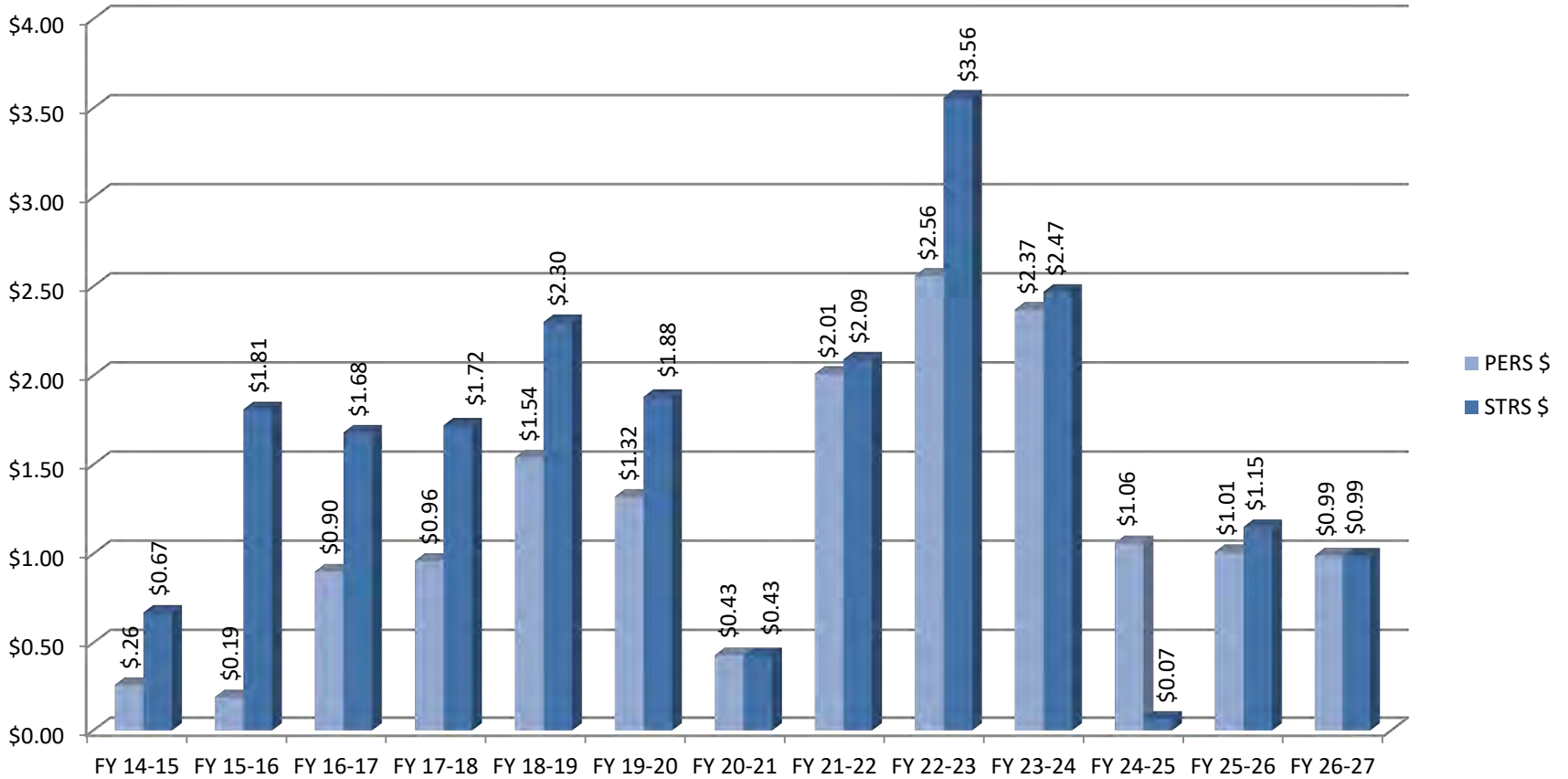
	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Revenues	\$ 15.05	\$ 10.19	\$ 15.18	\$ 16.71
Expenditures	(17.53)	(13.38)	(17.08)	(15.17)
Net Budget Difference	(2.48)	(3.19)	(1.90)	1.54
Beginning Balance	74.41	71.93	68.74	66.84
Ending Balance	<u>\$ 71.93</u>	<u>\$ 68.74</u>	<u>\$ 66.84</u>	<u>\$ 68.38</u>

Assumptions:

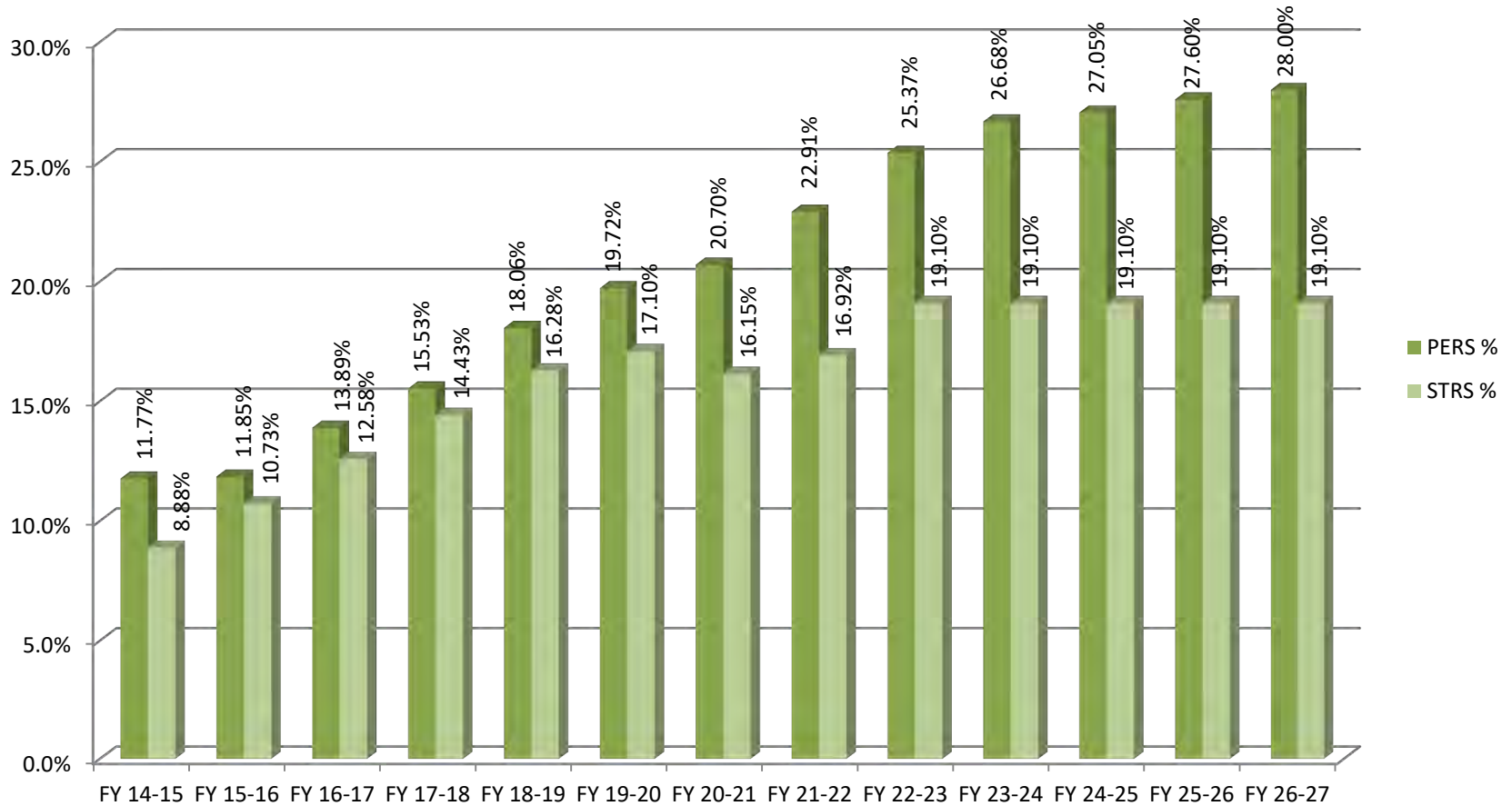
- Enrollment Growth (Avg. 3.00%)
- Equity/Student Success Metrics Growth (3.00%)
- COLA (Avg. 3.10%)
- Employee Benefit Increase (5.00%)
- Compensation Increases (COLA Only)
- New Faculty Priorities – 16 per year
- Required Reserve Increase per Board Policy through FY 2026-27

Historical Information

PERS and STRS Projected \$ Annual Budget Increases



PERS and STRS Projected % Rate Annual Increases

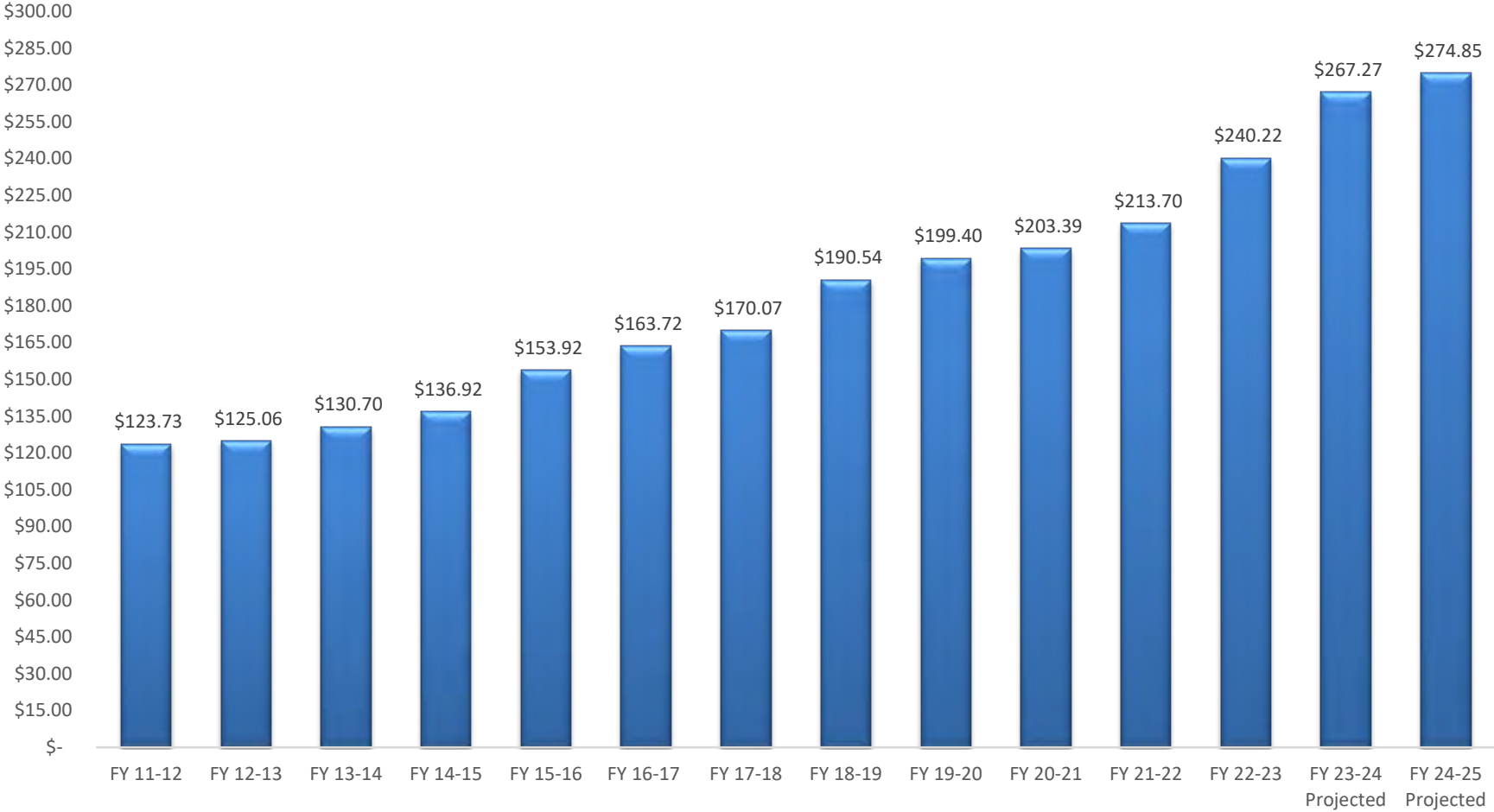


Unrestricted General Fund Contingency History

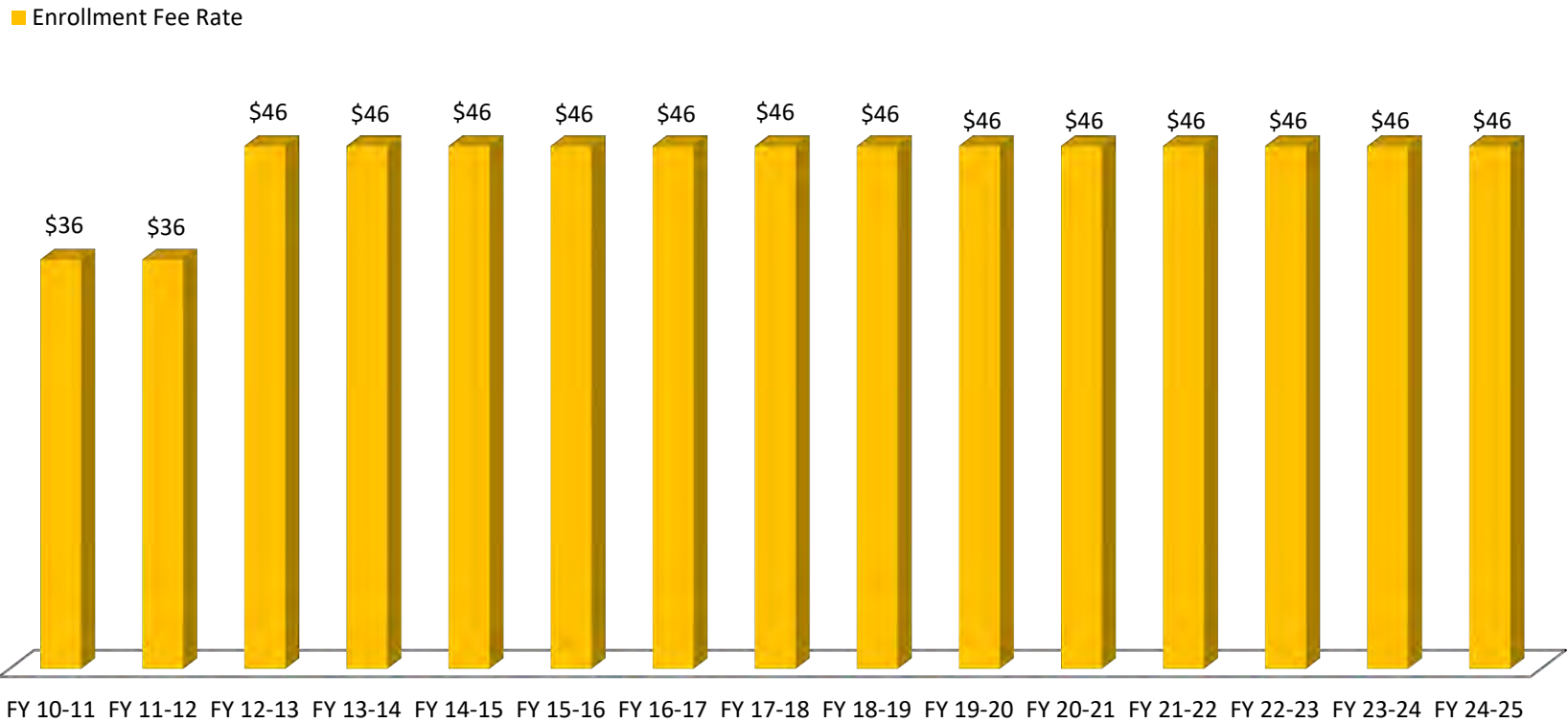
FY	Adopted Contingency Balance	% of Available Funds	Actual Ending Fund Balance	% of Available Funds
2023-24	\$ 22,376,831	6.15%	\$ 74,408,484 *	19.44%
2022-23	\$ 15,949,824	4.82%	\$ 72,442,232	21.38%
2021-22	\$ 15,141,796	5.00%	\$ 65,848,038	21.78%
2020-21	\$ 12,968,469	5.00%	\$ 56,007,914	20.14%
2019-20	\$ 14,941,743	5.50%	\$ 41,620,247	14.76%
2018-19	\$ 13,645,688	5.50%	\$ 53,189,474	20.37%
2017-18	\$ 13,577,277	5.91%	\$ 45,030,810	19.31%
2016-17	\$ 11,987,323	5.60%	\$ 42,944,508	19.60%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 7,801,811	4.85%	\$ 13,836,227	8.43%
2013-14	\$ 6,358,532	4.16%	\$ 11,734,055	7.65%
2012-13	\$ 4,560,030	3.18%	\$ 10,926,705	7.52%
2011-12	\$ 5,840,447	3.87%	\$ 6,616,948	4.54%
2010-11	\$ 8,729,056	5.53%	\$ 12,450,649	7.90%
2009-10	\$ 8,391,878	5.43%	\$ 10,594,722	6.86%
2008-09	\$ 12,566,801	7.55%	\$ 13,253,848	8.21%
2007-08	\$ 9,423,484	6.02%	\$ 18,801,018	11.88%

*Includes \$36.07 million of one-time funds set-aside for the benefit of various college projects and purposes and a set-aside to augment the District's contingency balance.

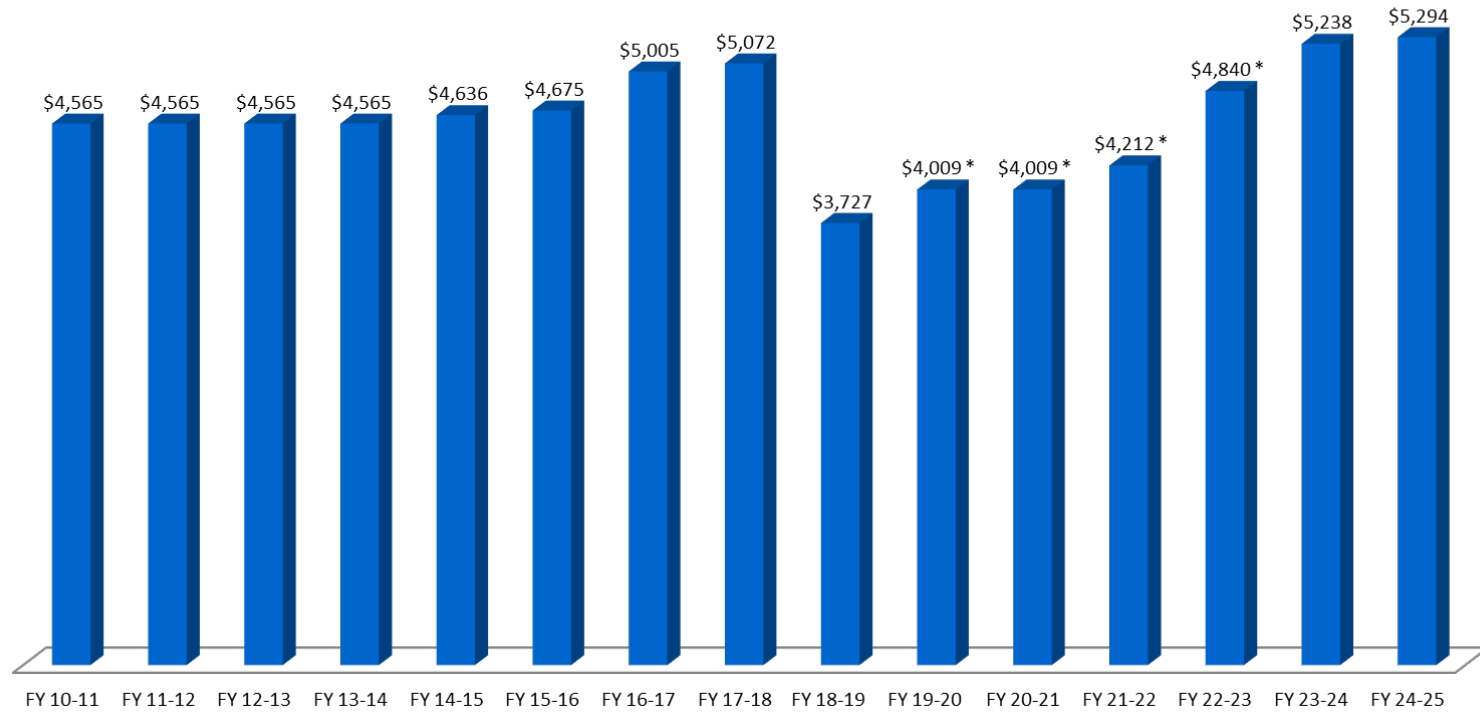
General Apportionment (In Millions)



Enrollment Fee Rate Per Unit



Funding Rate Per Credit FTES



*Credit FTES Funding Rate per the Student Centered Funding Formula.

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 74,408,484
Federal Income	\$ 232,531	
State Income	201,304,814	
Local Income	102,130,330	
Other Income	<u>2,507,100</u>	
Total Income		<u>306,174,775</u>
Total Available Funds (TAF)		<u>\$ 380,583,259</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 129,931,288
2000	Classified Salaries	61,194,387
3000	Employee Benefits	87,776,411
4000	Books and Supplies	3,314,897
5000	Services and Operating Expenses	56,933,668
6000	Capital Outlay	5,882,663
7000	Other Student Aid	18,049
7300	Interfund Transfers	350,000
8999	Intrafund Transfers	<u>4,464,142</u>
	Total Expenditures	349,865,505
7900	* Contingency / Reserves	<u>30,717,754</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 380,583,259</u>

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

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 234,696	\$ 209,419	\$ 233,526	\$ 230,031
8190 Other Federal Revenue	(10,052)	-	-	2,500
Total 1.0	<u>224,644</u>	<u>209,419</u>	<u>233,526</u>	<u>232,531</u>
2.0 State Income				
8611 State General Apportionment	88,008,762	151,582,908	160,536,901	156,468,407
8613 Apprenticeship Allowance	503,586	634,264	964,020	1,124,015
8615 Enrollment Fee Waiver Administration	483,478	434,034	349,793	386,014
8619 Part Time Faculty Insurance & Office Hours	288,275	628,728	1,021,120	1,616,824
8619 Part Time Faculty Compensation	685,734	761,954	727,375	734,848
8630 Education Protection Account	60,601,946	15,137,820	26,544,943	33,445,148
8671 Homeowner Property Tax Relief	429,245	419,391	412,724	428,613
8681 State Lottery	6,863,104	7,240,328	6,791,657	6,000,000
8685 State Mandated Cost Reimb/Block Grant	932,334	998,639	1,066,441	1,080,945
8690 CalSTRS On-Behalf	9,570,678	7,870,089	8,716,871	-
8699 Other State Revenue	150,000	151,768	37,476	20,000
Total 2.0	<u>168,517,143</u>	<u>185,859,923</u>	<u>207,169,321</u>	<u>201,304,814</u>
3.0 Local Income				
8809 RDA Asset Liquidation	-	165,029	724,636	753,621
881x Property Taxes	60,452,807	68,293,118	77,138,328	80,223,861
8844 Food Sales / Commissions	101,411	159,619	180,569	150,000
8849 Cosmetology / Dental Hygiene / Other Sales	28,642	35,161	27,724	109,738
8850 Lease / Rental Income	84,917	116,646	152,750	880,709
8860 Interest Income	483,627	4,713,519	7,508,144	7,000,000
8861 Fair Market Value of Investments	(1,349,827)	(2,594,771)	1,994,394	-
8874 Student Enrollment Fees	10,451,560	8,333,928	10,071,035	9,788,415
8879 Transcript / Late Application Fees	106,050	64,086	71,261	85,000
8880 Non Resident Tuition	1,571,431	2,228,092	2,550,694	2,599,535
888x Other Student Fees	128,312	229,819	258,826	183,152
8890 Other Local Revenue	177,412	5,366.30	22,178.67	251,423
Staledated Checks (Resource 0800)	109,771	183,175	306,875	58,956
Bad Check Fees / Returned Items	-	20.00	80.00	232
Wells Fargo Bank ID Cards	35,806	39,076.00	12,500.00	-
Recycling Program	-	-	-	1,856
Moving Violations	8,442	3,848.92	1,929.84	43,832
Total 3.0	<u>72,390,360</u>	<u>81,975,733</u>	<u>101,021,924</u>	<u>102,130,330</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
4.0 Other Income				
8897 Indirect Cost Recovery	4,897,874	4,797,039	1,915,052	2,500,000
8912 Sales - Obsolete Equipment	23,900	8,199	7,607	7,100
8980 Incoming Transfers	299,940	203,682	-	-
Total 4.0	<u>5,221,714</u>	<u>5,008,920</u>	<u>1,922,659</u>	<u>2,507,100</u>
Total Resource 1000 Income	<u>246,353,861</u>	<u>273,053,995</u>	<u>310,347,429</u>	<u>306,174,775</u>
5.0 Beginning Fund Balance July 1	56,007,914	65,848,038	72,442,232	74,408,484
Total 5.0	<u>56,007,914</u>	<u>65,848,038</u>	<u>72,442,232</u>	<u>74,408,484</u>
Total Available Funds	<u>\$ 302,361,775</u>	<u>\$ 338,902,033</u>	<u>\$ 382,789,660</u>	<u>\$ 380,583,259</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 41,296,985	\$ 45,759,372	\$ 51,549,858	\$ 58,519,815
1170	Instructional Release Time	440,760	430,589	487,087	546,812
1180	Regular Sabbatical Teaching	-	263,698	-	274,285
	Total 1100	41,737,745	46,453,659	52,036,945	59,340,912
1218	Regular Full Time Administrator	9,537,417	9,732,910	10,930,143	12,099,940
1219	Counselors/Librarians/Release Time	10,200,813	10,986,586	12,392,028	14,681,621
	Total 1200	19,738,230	20,719,496	23,322,171	26,781,561
1330	Part-Time Teaching Fall	10,598,807	11,341,736	13,259,884	11,802,825
1331	Part-Time Teaching Summer (Odd years)	1,490,641	116,104	186,537	770,457
1332	Part-Time Teaching Winter	2,009,479	2,633,479	2,863,897	3,434,445
1333	Part-Time Teaching Spring	8,531,393	10,327,659	12,566,990	10,183,295
1334	Part-Time Teaching Summer (Even years)	1,152,970	2,808,727	2,998,286	1,735,546
1335	Regular - Overload Fall	3,004,683	3,239,027	3,937,774	2,802,971
1336	Regular - Overload Summer (Even years)	3,480,224	3,759,560	4,295,886	1,732,140
1337	Regular - Overload Winter	2,944,974	3,115,722	3,772,619	3,897,250
1338	Regular - Overload Spring	2,664,837	3,186,015	3,826,342	2,448,866
1339	Regular - Overload Summer (Odd years)	44,374	2,577	1,257	604,243
1360	Substitute Instructional	236,825	347,406	397,391	317,320
1370	Instructional Stipends	411,041	423,237	487,646	635,299
1371	Large Lecture Stipends	75,450	74,938	103,388	425,130
	Total 1300	36,645,699	41,376,186	48,697,897	40,789,787
1438	Part Time - Academic Administrators	-	-	8,325	-
1439	Part Time - Counselors/Librarians/Overload	1,777,667	1,406,388	1,638,568	1,813,985
1460	Other Hourly Non-Teaching Substitute	-	859	-	-
1469	Substitute Non-Instructional	29,243	64,047	42,935	20,889
1470	Non- Instructional Salaries, Other Extra Duty	-	215	6,051	-
1479	Department Chair Stipends	440,003	509,989	582,939	623,093
1490	Special Assignments	276,071	366,516	337,020	561,061
	Total 1400	2,522,985	2,348,013	2,615,839	3,019,028
	Total 1000 Series	100,644,658	110,897,354	126,672,853	129,931,288
Classified Salaries					
2117	Full-Time Supervisor	529,659	598,727	653,509	643,015
2118	Full-Time Administrator	8,110,290	8,306,936	9,500,708	11,331,121
2119	Full-Time Regular / Confidential	27,975,910	31,337,369	41,555,558	41,867,689
2129	Permanent Part-Time	842,717	988,468	2,002,998	1,446,814
2139/2339	Classified Hourly	325,292	314,390	180,821	260,643
2169/2369	Substitutes	381,366	575,020	618,438	477,152
2190/2390	Special Projects	-	-	-	3,116

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 2100	<u>38,165,233</u>	<u>42,120,911</u>	<u>54,512,033</u>	<u>56,029,550</u>
2210	Full-Time Instructional Aides	2,198,443	2,462,209	3,121,994	3,187,250
2220	Permanent Part-Time Instructional Aides	582,696	665,428	744,221	611,053
2230/2449	Part-Time Hourly Instructional Aides	92,143	153,942	116,168	113,534
2231/2431	Coaches - Summer	48,598	47,586	53,768	49,631
2260/2469	Substitute Instructional Aides	51,421	51,477	12,280	17,523
	Total 2200	<u>2,973,301</u>	<u>3,380,641</u>	<u>4,048,430</u>	<u>3,978,991</u>
2331	Student Help Non-Instructional	238,917	389,428	375,795	495,097
2349	Overtime	1,265,847	1,446,095	1,374,635	420,779
2399	Other Non-Teaching	29,250	46,886	49,620	50,160
	Total 2300	<u>1,534,014</u>	<u>1,882,408</u>	<u>1,800,050</u>	<u>966,036</u>
2430	Student Help Instructional	105,068	153,035	102,824	216,222
2440	Overtime - Instructional Aides	35,558	25,549	101,503	3,588
	Total 2400	<u>140,626</u>	<u>178,584</u>	<u>204,327</u>	<u>219,810</u>
	Total 2000 Series	<u>42,813,174</u>	<u>47,562,543</u>	<u>60,564,840</u>	<u>61,194,387</u>
Employee Benefits					
3110	STRS - Teachers & Aides	10,935,405	13,943,597	15,656,156	17,907,331
3115	STRS - Teachers & Aides Other	-	-	(69)	-
3120	STRS - Classified	144,479	153,333	138,935	138,769
3130	STRS - Academic Non-Teaching	2,924,824	3,764,727	3,866,551	4,952,846
3135	STRS - Other CE Employees	-	(275,681)	-	-
3150	CalSTRS On-Behalf - Teachers & Aides	7,453,484	6,150,894	6,804,774	-
3160	CalSTRS On-Behalf - Classified	70,223	80,208	74,830	-
3170	CalSTRS On-Behalf - Acad Non-Teaching	2,046,971	1,638,986	1,837,267	-
	Total 3100	<u>23,575,387</u>	<u>25,456,064</u>	<u>28,378,444</u>	<u>22,998,946</u>
3210	PERS - Teachers & Aides	758,895	891,940	1,075,979	1,207,725
3220	PERS - Classified	8,009,081	9,859,230	11,700,781	14,600,585
3225	PERS - Classified Other	-	-	5,947	-
3230	PERS - Academic Non-Teaching	506,895	587,488	684,406	838,170
	Total 3200	<u>9,274,871</u>	<u>11,338,658</u>	<u>13,467,113</u>	<u>16,646,480</u>
3310	OASDI - Teachers & Aides	212,337	226,450	266,366	272,255
3315	Medicare - Teachers & Aides	1,172,742	1,327,595	1,515,650	1,502,503
3320	OASDI - Classified	2,255,709	2,495,859	2,807,537	3,294,656
3325	Medicare - Classified	567,141	641,449	713,924	818,065
3330	OASDI - Academic Non-Teaching	120,680	125,758	150,539	165,953
3335	Medicare - Academic Non-Teaching	320,259	335,900	375,452	432,110
3360	OASDI - All Other Teachers & Aides	-	33,735	-	-

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 3300	<u>4,648,870</u>	<u>5,186,748</u>	<u>5,829,467</u>	<u>6,485,542</u>
3410	H & W - Teachers & Aides	9,966,782	10,629,654	11,419,609	12,939,965
3420	H & W - Classified	10,112,691	11,024,360	11,422,875	14,140,303
3430	H & W - Academic Non-Teaching	3,391,836	3,563,303	3,797,551	3,922,482
3440	H & W - Retired Employees	2,799,206	2,349,238	1,985,933	1,886,865
3450	OPEB - Teachers & Aides	162,930	182,801	209,188	208,661
3460	OPEB - Classified	81,398	91,096	101,602	113,935
3470	OPEB - Academic Non-Teaching	44,534	46,235	52,002	59,604
	Total 3400	<u>26,559,376</u>	<u>27,886,688</u>	<u>28,988,760</u>	<u>33,271,815</u>
3510	SUI - Teachers & Aides	413,680	491,390	69,192	74,856
3520	SUI - Classified	200,543	257,027	38,981	145,888
3530	SUI - Academic Non-Teaching	113,835	136,187	20,949	74,402
	Total 3500	<u>728,058</u>	<u>884,605</u>	<u>129,122</u>	<u>295,146</u>
3610	WC - Teachers & Aides	1,303,257	1,462,232	1,672,361	1,669,269
3620	WC - Classified	626,221	696,740	778,881	910,618
3630	WC - Academic Non-Teaching	356,169	369,853	415,793	476,811
	Total 3600	<u>2,285,647</u>	<u>2,528,824</u>	<u>2,867,036</u>	<u>3,056,698</u>
3910	Other - Teachers & Aides	3,461	(2,243)	125,623	-
3912	PayPro 125 Plans	(18,205)	(17,746)	(47,678)	-
3920	Other - Classified	23,481	(2,608)	2,586,789	-
3930	Other - Academic Non-Teaching	4,454	(1,487)	23,822	-
3939	Other - Retiree Incentive	(2,880)	541,624	2,986,796	5,000,000
3999	Other - COLA Holding Account	-	-	-	21,784
	Total 3900	<u>10,312</u>	<u>517,541</u>	<u>5,675,353</u>	<u>5,021,784</u>
	Total 3000 Series	<u>67,082,521</u>	<u>73,799,129</u>	<u>85,335,293</u>	<u>87,776,411</u>
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	2,897	4,128	9,712	20,813
	Total 4200	<u>2,897</u>	<u>4,128</u>	<u>9,712</u>	<u>20,813</u>
4320	Instructional Supplies	4,592	(13,991)	7,469	170,322
4330	Periodicals/Magazines	12,294	6,023	6,753	17,947
4350/4351	Instructional Media Materials	-	-	-	26,335
4360	Tests	10,150	8,255	8,276	21,405
	Total 4300	<u>27,036</u>	<u>287</u>	<u>22,498</u>	<u>236,009</u>
4510	Maintenance Supplies	93,857	149,709	157,232	83,616
4520	Custodial Supplies	140,037	299,466	360,293	247,884
4530	Grounds Supplies	59,714	123,231	103,680	112,347

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
4540	Health Supplies	35,342	35,997	34,807	30,100
4555	Copying and Printing	155,626	168,882	208,706	185,057
4575	Software < \$200	120	-	144	9,171
4580	Theater Supplies	5,930	5,848	4,509	16,254
4590	Office & Other Supplies	663,284	654,228	1,185,883	1,735,765
4591	Purchase / Cost of Goods Sold	39,350	(29,931)	(569,313)	-
	Total 4500	<u>1,193,259</u>	<u>1,407,430</u>	<u>1,485,941</u>	<u>2,420,194</u>
4630	Tires and Tubes	-	(75)	-	-
4644	Repair Parts	325,646	402,213	390,376	468,937
4690	Transportation Supplies	67,145	63,458	73,956	77,772
	Total 4600	<u>392,791</u>	<u>465,595</u>	<u>464,332</u>	<u>546,709</u>
4710	Food	2,088	(1,015)	64	78,422
4791	Paper Products	(20)	4,963	4,215	5,338
4792	Cleaning Supplies	(991)	4,702	4,732	6,286
4793	Kitchen Expendables	-	-	-	1,126
	Total 4700	<u>1,077</u>	<u>8,649</u>	<u>9,011</u>	<u>91,172</u>
	Total 4000 Series	<u>1,617,061</u>	<u>1,886,090</u>	<u>1,991,493</u>	<u>3,314,897</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	93,867	144,406	307,675	124,370
	Total 5000	<u>93,867</u>	<u>144,406</u>	<u>307,675</u>	<u>124,370</u>
5110	Consultants	791,607	475,179	797,168	1,072,219
5120	Lecturers	10,050	23,500	13,620	9,400
5151	Temporary Services	(2,175)	10,750	15,325	10,001
5160	Ambulance	-	-	9,381	-
5194	Filming	-	5,000	-	5,000
5195	Entry Fees	27,814	34,673	31,272	13,400
5197	Grant / Contract Sub-Agreement	7,427	-	-	-
5198	Professional Services	968,338	779,600	947,758	1,208,423
	Total 5100	<u>1,803,062</u>	<u>1,328,701</u>	<u>1,814,523</u>	<u>2,318,443</u>
5210	Mileage	4,474	16,658	15,035	59,589
5211	Meeting Expenses	40,695	105,129	54,648	63,422
5219	Other Travel Expenses	43,858	103,233	78,191	130,274
5220	Conference Expenses	442,046	650,361	726,410	684,298
5250	Travel Expenses - Candidates	-	1,778	6,253	15,000
	Total 5200	<u>531,073</u>	<u>877,160</u>	<u>880,537</u>	<u>952,583</u>
5310/5320	Memberships / Dues	341,888	356,954	372,156	436,485
	Total 5300	<u>341,888</u>	<u>356,954</u>	<u>372,156</u>	<u>436,485</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5420	Liability and Claims	34,189	39,380	40,510	34,456
5421	GL & Property Expenses	2,367,058	3,169,640	3,596,871	5,737,088
5430	Fidelity Bond Premiums	-	5,795	-	-
5440	Student Insurance	37,186	37,220	37,186	40,737
5450	Insurance Claims Expense (External Ins Co)	-	4,911	-	-
	Total 5400	<u>2,438,433</u>	<u>3,256,945</u>	<u>3,674,567</u>	<u>5,812,281</u>
5510	Natural Gas	806,763	1,392,418	736,115	1,732,613
5520	Electricity	3,186,908	3,343,815	3,591,008	3,536,924
5530	Water	481,862	451,547	461,207	474,742
5540	Telephone	357,825	416,016	443,397	428,287
5541	Cellular Telephone	154,048	173,994	175,311	170,501
5550	Laundry & Cleaning	45,937	39,852	55,275	39,839
5560	Towel Service	9,526	11,174	4,498	10,249
5570	Waste Disposal	215,683	275,927	311,373	204,470
	Total 5500	<u>5,258,552</u>	<u>6,104,743</u>	<u>5,778,183</u>	<u>6,597,625</u>
5610	County and Other Contracts	171,000	146,924	259,855	202,461
5630	Rents and Leases	1,067,934	1,579,784	1,032,763	907,958
5633	Scenery and Costume Rentals	-	-	-	5,000
5644	Repairs	1,883,476	1,974,018	2,153,437	2,139,931
5649	Computer Software Maintenance/Lic	2,853,451	2,838,486	3,105,293	2,718,081
5650	Transportation Contracts	195,535	250,644	182,923	66,031
5691	Governmental Fees	3,224	3,596	2,038	1,553
	Total 5600	<u>6,174,620</u>	<u>6,793,453</u>	<u>6,736,310</u>	<u>6,041,015</u>
5710	Audit	82,542	91,872	95,181	96,016
5720	Elections	(50,267)	385,006	-	600,000
5730	Legal	26,867	11,922	83,207	91,900
5740	Advertising	318,984	317,519	476,589	753,690
5790	Licenses, Permits, and Other Fees	508,611	820,232	552,777	355,851
5791	IT Fees	-	-	-	64
	Total 5700	<u>886,737</u>	<u>1,626,551</u>	<u>1,207,754</u>	<u>1,897,521</u>
5821	STRS/PERS Penalties & Interest	9,737	4,511	7,969	-
5822	TRAN Expense	28,819	-	-	-
5830	Surveys	768	4,836	4,920	5,291
5840	Physicals	14,883	19,650	9,207	13,839
5850	Fingerprints	23,459	19,819	20,705	22,260
5855	Pre-employment Testing	2,150	(300)	-	2,150
5890	Outside Services and Operating Costs	2,528,050	1,825,851	3,319,201	6,198,627
5892	Bank Charges	142,544	191,746	172,913	181,111
5894	Inter-Library Loans	121	-	-	-

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5899	Budget Augmentation Holding	-	-	-	26,330,067
	Total 5800	2,750,530	2,066,112	3,534,915	32,753,345
	Total 5000 Series	20,278,762	22,555,026	24,306,621	56,933,668
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	387	1,949	5,062	-
6122	Engineering	-	-	4,865	-
6123	Architect's Fee	87,774	56,981	164,511	15,500
6124	Testing	-	29,266	11,873	-
6125	Demolition - Grading	1,120	-	35,135	-
6126	Construction Contract	170,202	1,305,486	3,399,562	325,196
6127	Fixtures and Fixed Equipment	8,302	13,402	55,336	3,500
6128	Inspection	11,228	5,130	32,361	-
6129	Other Site Improvement	31,927	126,617	153,353	-
	Total 6100	310,940	1,538,831	3,862,057	344,196
Buildings					
6210	New Buildings - Purchase	66,573	6,708	-	-
6216	Construction Contracts	370,069	-	-	-
6217	Fixtures & Fixed Equipment	7,051	-	-	-
6221	Advertising & Legal	4,810	-	6,672	-
6222	Engineering	28,590	-	-	-
6223	Architects Fee	351,643	23,564	101,964	62,700
6224	Testing	27,949	1,987	11,035	263
6226	Remodel Projects	603,318	322,832	251,720	3,542,785
6227	Fixtures & Fixed Equipment	18,402	28,471	100,573	49,776
6228	Inspection	-	7,792	3,136	49,920
6229	Other	-	20	(66,299)	67,279
	Total 6200	1,478,407	391,374	408,801	3,772,723
Library Books					
6312	Library Subscriptions	-	1,000	40,148	41,453
	Total 6300	-	1,000	40,148	41,453
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	248,185	184,486	1,786,756	1,127,231
6482	Equipment Addt'l > \$5,000	386,634	175,956	1,114,418	468,543
6485	Comp Equip Addt'l \$200 to \$4,999	98,500	62,278	283,375	76,387
6486	Comp Equip Addt'l > \$5,000	120,995	13,356	-	45,000
6491	Equipment Replc \$200 to \$4,999	-	-	2,837	3,797
6492	Equipment Replc > \$5,000	-	-	27,448	-
6495	Comp Equip Replc \$200 to \$4,999	-	-	1,806	3,333
	Total 6400	854,313	436,075	3,216,639	1,724,291

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 6000 Series	<u>2,643,659</u>	<u>2,367,280</u>	<u>7,527,645</u>	<u>5,882,663</u>
Other Student Aid					
7631	Housing Vouchers	2,853	-	-	-
7640	Book Grants	87,479	74,946	-	18,049
7650	Meal Grants	-	1	-	-
	Total 7600	<u>90,331</u>	<u>74,947</u>	<u>-</u>	<u>18,049</u>
Interfund Transfers					
7390	Interfund Transfers				
	To Resource 1070	-	-	230,000	150,000
	To Resource 3300	-	-	250,000	200,000
	To Resource 4100	-	6,471,955	-	-
	Total 7390	<u>-</u>	<u>6,471,955</u>	<u>480,000</u>	<u>350,000</u>
	Total 7000 Series	<u>90,331</u>	<u>6,546,902</u>	<u>480,000</u>	<u>368,049</u>
Intrafund Transfers Out / (In)					
8999	To Resource 1050 - Safety & Police	-	-	243,863	2,016,700
	To Resource 1120 - Center for Social Justice	451,000	351,000	455,285	615,000
	To Resource 1000 (Resource 0800)	87,056	58,956	210,528	168,321
	To Resource 1170 - Customized Solutions	87,250	-	-	-
	From Resource 0800 - Unclaimed Property	(87,056)	(58,956)	(210,528)	(168,321)
	From Resource 1110 - Bookstore	(344,139)	(327,742)	(260,341)	(903,931)
	To (From) Resource 1190:				
	DSP&S SPP 180	521,665	436,187	563,484	1,147,157
	Promise Grant SPP 554	359,692	22,988	124,204	1,163,556
	Veterans Education SPP 730	4,842	4,842	2,498	4,842
	Fed Wrk Stdy - SPP 300/304	263,260	358,201	373,438	420,818
	Total 8999	<u>1,343,571</u>	<u>845,477</u>	<u>1,502,431</u>	<u>4,464,142</u>
	Total 8900 Series	<u>1,343,571</u>	<u>845,477</u>	<u>1,502,431</u>	<u>4,464,142</u>
	Resource 1000 Expenditures	<u>236,513,737</u>	<u>266,459,801</u>	<u>308,381,176</u>	<u>349,865,505</u>
Contingency/Fund Balance					
	Unrestricted Reserve	64,948,038	71,542,232	73,508,484	29,817,754
	General Reserve	900,000	900,000	900,000	900,000
	Total	<u>65,848,038</u>	<u>72,442,232</u>	<u>74,408,484</u>	<u>30,717,754</u>
Total Resource 1000					
Expenditures/Contingency/Fund Balance		<u>\$ 302,361,775</u>	<u>\$ 338,902,033</u>	<u>\$ 382,789,660</u>	<u>\$ 380,583,259</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<u>Federal Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 119,728	\$ -	\$ 230,031
Other Federal Revenue	2,500	-	-	-	2,500
Total 1.0 Series	<u>\$ 63,867</u>	<u>\$ 48,936</u>	<u>\$ 119,728</u>	<u>\$ -</u>	<u>\$ 232,531</u>
<u>Other State Revenues</u>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 34,955,203	\$ 35,037,346	\$ 86,475,858	\$ -	156,468,407
Apprenticeship Allowance	-	1,124,015	-	-	1,124,015
Enrollment Fee Waiver Administration	86,236	86,438	213,340	-	386,014
Part Time Faculty Insurance & Office Hours	361,200	362,050	893,574	-	1,616,824
Part Time Faculty Compensation	164,166	164,551	406,131	-	734,848
EPA	7,471,680	7,489,239	18,484,229	-	33,445,148
Homeowner Property Tax Relief	95,753	95,977	236,883	-	428,613
State Lottery	1,340,406	1,343,556	3,316,038	-	6,000,000
State Mandated Cost Reimb/Block Grant	241,484	242,052	597,409	-	1,080,945
Other State Revenue	20,000	-	-	-	20,000
Total 2.0 Series	<u>\$ 44,736,128</u>	<u>\$ 45,945,224</u>	<u>\$ 110,623,462</u>	<u>\$ -</u>	<u>\$ 201,304,814</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 168,360	\$ 168,755	\$ 416,506	\$ -	\$ 753,621
Property Taxes	17,922,093	17,964,209	44,337,559	-	80,223,861
Food Sales / Commissions	-	-	150,000	-	150,000
Cosmetology / Dental Hygiene / Other Sales	79,738	-	30,000	-	109,738
Lease / Rental Income	75,589	192,972	612,148	-	880,709
Interest Income	1,563,807	1,567,482	3,868,711	-	7,000,000
Student Enrollment Fees	2,186,742	2,191,881	5,409,792	-	9,788,415
Transcript / Late Application Fees	10,000	20,000	55,000	-	85,000
Non Resident Tuition	347,546	476,131	1,775,858	-	2,599,535
Other Student Fees	138,118	3,104	41,930	-	183,152
Other Local Revenue	71,471	88,781	93,259	102,788	356,299
Total 3.0 Series	<u>\$ 22,563,464</u>	<u>\$ 22,673,315</u>	<u>\$ 56,790,763</u>	<u>\$ 102,788</u>	<u>\$ 102,130,330</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 491,000	\$ 561,000	\$ 941,000	\$ 507,000	\$ 2,500,000
Sales - Obsolete Equipment	1,600	1,600	3,900	-	7,100
Total 4.0 Series	<u>\$ 492,600</u>	<u>\$ 562,600</u>	<u>\$ 944,900</u>	<u>\$ 507,000</u>	<u>\$ 2,507,100</u>
Total Resource 1000 Income	<u>\$ 67,856,059</u>	<u>\$ 69,230,075</u>	<u>\$ 168,478,853</u>	<u>\$ 609,788</u>	<u>\$ 306,174,775</u>
<u>Unaudited Beginning Fund Balance July 1</u>					
Total 5.0 Series	<u>\$ (3,840,447)</u>	<u>\$ 8,870,470</u>	<u>\$ 27,252,142</u>	<u>\$ 42,126,319</u>	<u>\$ 74,408,484</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 12,977,544	\$ 12,200,987	\$ 33,897,303	\$ -	\$ 265,078	\$ 59,340,912
Total 1200	6,551,889	6,916,249	10,615,746	1,912,082	785,595	26,781,561
Total 1300	10,705,173	8,673,792	21,410,822	-	-	40,789,787
Total 1400	581,710	684,780	1,252,750	368,738	131,050	3,019,028
Total 1000 Series	\$ 30,816,316	\$ 28,475,808	\$ 67,176,621	\$ 2,280,820	\$ 1,181,723	\$ 129,931,288
<u>Classified Salaries</u>						
Total 2100	\$ 8,375,186	\$ 7,206,986	\$ 17,387,703	\$ 20,196,252	\$ 2,863,423	\$ 56,029,550
Total 2200	542,654	685,088	2,751,249	-	-	3,978,991
Total 2300	92,469	83,009	495,393	236,777	58,388	966,036
Total 2400	50,361	22,796	146,653	-	-	219,810
Total 2000 Series	\$ 9,060,670	\$ 7,997,879	\$ 20,780,998	\$ 20,433,029	\$ 2,921,811	\$ 61,194,387
<u>Employee Benefits</u>						
Total 3100	\$ 5,536,091	\$ 4,937,763	\$ 11,857,919	\$ 469,623	\$ 197,550	\$ 22,998,946
Total 3200	2,527,572	2,379,757	5,664,168	5,332,360	742,623	16,646,480
Total 3300	1,147,496	1,062,091	2,543,277	1,532,219	200,459	6,485,542
Total 3400	6,401,506	6,091,204	14,968,724	5,347,145	463,236	33,271,815
Total 3500	61,674	52,688	141,897	33,512	5,375	295,146
Total 3600	638,030	583,584	1,407,316	363,423	64,345	3,056,698
Total 3900	-	-	-	-	5,021,784	5,021,784
Total 3000 Series	\$ 16,312,369	\$ 15,107,087	\$ 36,583,301	\$ 13,078,282	\$ 6,695,372	\$ 87,776,411
<u>Books and Supplies</u>						
Total 4200	\$ 2,667	\$ 7,050	\$ 7,854	\$ 1,642	\$ 1,600	\$ 20,813
Total 4300	136,482	46,294	41,397	5,781	6,055	236,009
Total 4500	748,252	303,668	1,114,908	222,742	30,624	2,420,194
Total 4600	43,424	88,939	375,722	38,624	-	546,709
Total 4700	-	-	91,172	-	-	91,172
Total 4000 Series	\$ 930,825	\$ 445,951	\$ 1,631,053	\$ 268,789	\$ 38,279	\$ 3,314,897
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 675	\$ 3,620	\$ 117,744	\$ 2,060	\$ 124,370
Total 5100	458,321	76,178	236,117	996,603	551,224	2,318,443
Total 5200	149,396	104,618	460,985	78,610	158,974	952,583
Total 5300	69,957	87,607	168,810	19,811	90,300	436,485
Total 5400	1,208,240	1,096,961	2,702,560	681,415	123,105	5,812,281
Total 5500	1,187,628	1,609,448	3,428,789	337,360	34,400	6,597,625
Total 5600	833,909	539,001	1,354,496	3,252,459	61,150	6,041,015
Total 5700	254,247	383,649	66,503	389,951	803,171	1,897,521
Total 5800	4,221,312	10,759,200	11,250,636	1,303,805	5,218,392	32,753,345
Total 5000 Series	\$ 8,383,281	\$ 14,657,337	\$ 19,672,516	\$ 7,177,758	\$ 7,042,776	\$ 56,933,668

**Riverside Community College District
2024-2025 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Capital Outlay</u>						
Total 6100	\$ 500	\$ 5,733	\$ 337,963	\$ -	\$ -	\$ 344,196
Total 6200	572,980	-	3,122,618	76,525	600	3,772,723
Total 6300	41,453	-	-	-	-	41,453
Total 6400	<u>189,305</u>	<u>59,042</u>	<u>983,791</u>	<u>385,066</u>	<u>107,087</u>	<u>1,724,291</u>
Total 6000 Series	<u>\$ 804,238</u>	<u>\$ 64,775</u>	<u>\$ 4,444,372</u>	<u>\$ 461,591</u>	<u>\$ 107,687</u>	<u>\$ 5,882,663</u>
<u>Interfund Transfers</u>						
Total 7390	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>
<u>Other Student Aid</u>						
Total 7600	<u>\$ 13,353</u>	<u>\$ -</u>	<u>\$ 4,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,049</u>
Total 7000 Series	<u>\$ 88,353</u>	<u>\$ -</u>	<u>\$ 279,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 368,049</u>
<u>Intrafund Transfers</u>						
Total 8999 Series	<u>\$ 703,261</u>	<u>\$ 407,034</u>	<u>\$ 3,185,526</u>	<u>\$ 168,321</u>	<u>\$ -</u>	<u>\$ 4,464,142</u>
Resource 1000 Expenditures	<u>\$ 67,099,313</u>	<u>\$ 67,155,871</u>	<u>\$ 153,754,083</u>	<u>\$ 43,868,590</u>	<u>\$ 17,987,648</u>	<u>\$ 349,865,505</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Income	\$ 3,315,895	
Intrafund Transfer From Resource 1000	<u>2,016,700</u>	
Total Income		<u>5,332,595</u>
Total Available Funds (TAF)		<u>\$ 5,332,595</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 2,583,176
3000	Employee Benefits	1,263,162
4000	Books and Supplies	34,840
5000	Services and Operating Expenses	951,432
6000	Capital Outlay	<u>229,406</u>
	Total Expenditures	5,062,016
7900	Contingency / Reserves	<u>270,579</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 5,332,595</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 389,836	\$ 792,490	\$ 1,798,088	\$ 3,215,278
8860 Interest	8,949	89,257	105,913	100,617
8861 Fair Market Value of Investments	<u>(167,542)</u>	<u>93,557</u>	<u>66,695</u>	<u>-</u>
Total 1.0	<u>231,243</u>	<u>975,304</u>	<u>1,970,696</u>	<u>3,315,895</u>
2.0 Incoming Transfer				
8980 Incoming Transfers	3,245,412	3,003,924	-	-
8999 From Resource 1000	<u>-</u>	<u>-</u>	<u>243,863</u>	<u>2,016,700</u>
Total 2.0	<u>3,245,412</u>	<u>3,003,924</u>	<u>243,863</u>	<u>2,016,700</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>1,711,630</u>	<u>2,131,472</u>	<u>2,188,500</u>	<u>-</u>
Total 3.0	<u>1,711,630</u>	<u>2,131,472</u>	<u>2,188,500</u>	<u>-</u>
Total Available Funds	<u>\$ 5,188,285</u>	<u>\$ 6,110,700</u>	<u>\$ 4,403,059</u>	<u>\$ 5,332,595</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 278,352	\$ 341,544	\$ 372,143	\$ 370,077
2118	Full-Time Administrator	41,141	42,094	109,654	118,045
2119	Full-Time Classified	814,064	887,295	1,082,252	1,323,619
2129	Permanent Part-Time	206,756	241,112	218,907	423,013
	Total 2100	1,340,312	1,512,046	1,782,956	2,234,754
2349	Classified Overtime	233,473	459,902	632,498	348,422
2369	Substitutes	358	4,973	-	-
	Total 2300	233,831	464,875	632,498	348,422
	Total 2000 Series	1,574,143	1,976,921	2,415,455	2,583,176
<u>Employee Benefits</u>					
3220	PERS - Classified	287,238	355,184	438,376	592,399
	Total 3200	287,238	355,184	438,376	592,399
3320	OASDI - Classified	90,702	103,572	133,409	158,718
3325	Medicare - Classified	22,437	26,861	35,189	37,456
	Total 3300	113,138	130,433	168,598	196,174
3420	H & W - Classified	313,333	341,357	349,433	426,800
3460	OPEB - Classified	3,166	3,853	4,872	5,166
	Total 3400	316,499	345,210	354,306	431,966
3520	SUI - Classified	7,772	9,233	1,214	1,292
	Total 3500	7,772	9,233	1,214	1,292
3620	WC - Classified	23,442	27,344	34,955	41,331
	Total 3600	23,442	27,344	34,955	41,331
3920	Other - Classified	(197)	4,579	(1,968)	-
	Total 3900	(197)	4,579	(1,968)	-
	Total 3000 Series	747,892	871,983	995,481	1,263,162
<u>Books and Supplies</u>					
4555	Copying and Printing	10	-	1,712	340
4590	Office & Other Supplies	53,902	9,623	9,165	10,000
	Total 4500	53,912	9,623	10,877	10,340
4644	Repair Supplies	293	750	637	500
4690	Transportation Supplies	18,931	20,036	24,225	24,000
	Total 4600	19,224	20,786	24,862	24,500

**Riverside Community College District
2024-2025 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
4710	Food	-	26	-	-
	Total 4700	-	26	-	-
	Total 4000 Series	73,136	30,436	35,739	34,840
<u>Services and Operating Expenditures</u>					
5045	Postage	30	27	33	50
	Total 5000	30	27	33	50
5220	Conference Expenses	7,379	2,425	11,846	8,000
	Total 5200	7,379	2,425	11,846	8,000
5310	Memberships	25	308	135	300
	Total 5300	25	308	135	300
5421	GL and Property Expense	25,973	39,538	48,309	77,495
	Total 5400	25,973	39,538	48,309	77,495
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	11,084	6,578	6,800	7,000
5541	Cellular Telephone	6,598	6,552	6,422	8,442
5550	Laundry & Cleaning	(734)	-	211	500
	Total 5500	132,149	128,330	128,633	131,142
5644	Repairs	19,662	16,833	13,796	22,000
5649	Computer Software Maintenance/Lic	19,727	19,600	22,716	24,247
5650	Transportation Contracts	-	452,380	434,997	350,000
5691	Governmental Fees	12,490	766	325	400
	Total 5600	51,878	489,579	471,834	396,647
5730	Legal	2,940	(1,855)	980	1,500
5790	Other Legal Expense	29,589	17,550	7,394	21,000
	Total 5700	32,529	15,695	8,374	22,500
5850	Fingerprints	-	207	416	510
5890	Outside Services and Operating Costs	228,963	324,343	239,958	309,788
5892	Bank Charges	3,589	7,037	9,610	5,000
	Total 5800	232,552	331,587	249,983	315,298
	Total 5000 Series	482,515	1,007,489	919,147	951,432
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	48,065	27,985	27,450	156,271
6127	Fixtures and Fixed Equipment	-	-	-	38,347
	Total 6100	48,065	27,985	27,450	194,618

**Riverside Community College District
2024-2025 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	9,788	10,520	9,788	9,788
6482	Equipment Addt'l > \$5,000	121,020	(3,132)	-	10,000
6485	Comp Equip Addt'l \$200 to \$4,999	255	-	-	15,000
	Total 6400	<u>131,062</u>	<u>7,387</u>	<u>9,788</u>	<u>34,788</u>
	Total 6000 Series	<u>179,127</u>	<u>35,372</u>	<u>37,238</u>	<u>229,406</u>
	Total Expenditures	<u>3,056,813</u>	<u>3,922,200</u>	<u>4,403,059</u>	<u>5,062,016</u>
<u>Contingency/Fund Balance</u>					
7925	Restricted	2,131,472	2,188,500	-	270,579
	Total 7900	<u>2,131,472</u>	<u>2,188,500</u>	<u>-</u>	<u>270,579</u>
	Total 7000 Series	<u>2,131,472</u>	<u>2,188,500</u>	<u>-</u>	<u>270,579</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 5,188,285</u>	<u>\$ 6,110,700</u>	<u>\$ 4,403,059</u>	<u>\$ 5,332,595</u>

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

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 2,492,373
Local Income	\$ 2,004,853	
Interfund Transfers From Resource 1000	<u>150,000</u>	
Total Income		<u>2,154,853</u>
Total Available Funds (TAF)		<u>\$ 4,647,226</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 684,308
2000	Classified Salaries	887,908
3000	Employee Benefits	730,831
4000	Books and Supplies	69,551
5000	Services and Operating Expenses	235,961
6000	Capital Outlay	<u>20,300</u>
	Total Expenditures	2,628,859
7900	Contingency / Reserves	<u>2,018,367</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,647,226</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 State Income				
8627 Other State Programs	\$ -	\$ -	\$ 3,786	\$ -
8652 CalSTRS on-Behalf	48,518	52,963	56,625	-
Total 1.0	48,518	52,963	60,411	-
2.0 Local Income				
8860 Interest	9,446	116,825	208,978	198,529
8861 Fair Market Value of Investments	(153,620)	45,020	55,686	-
8876 Health Fees	1,542,983	1,089,222	1,477,104	1,757,754
8890 Lab Tests / Rx	12,764	34,206	48,804	48,570
Total 2.0	1,411,574	1,285,273	1,790,571	2,004,853
3.0 Incoming Transfer				
8980 Incoming Transfers	922,828	1,046,189	230,000	150,000
Total 3.0	922,828	1,046,189	230,000	150,000
4.0 Beginning Fund Balance July 1				
Total 4.0	2,499,837	2,505,187	2,867,876	2,492,373
Total Available Funds	\$ 4,882,757	\$ 4,889,611	\$ 4,948,858	\$ 4,647,226

**Riverside Community College District
2024-2025 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 592,603	\$ 622,810	\$ 683,024	\$ 684,308
	Total 1200	592,603	622,810	683,024	684,308
	Total 1000 Series	592,603	622,810	683,024	684,308
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	215,731	201,000	224,539	238,119
2119	Full-Time Regular / Confidential	51,192	136,699	253,812	276,295
2129	Permanent Part-Time	298,645	228,723	192,761	259,974
2139/2339	Classified Hourly	156,156	59,279	83,997	101,700
	Total 2100	721,724	625,701	755,110	876,088
2331	Student Help Non-Instructional	5,245	15,405	4,671	10,000
2349	Overtime	3,626	1,696	2,127	1,820
	Total 2300	8,870	17,101	6,798	11,820
	Total 2000 Series	730,594	642,802	761,908	887,908
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	94,274	116,030	125,590	126,248
3170	CalSTRS - On-Behalf - Acad Non-Teaching	48,518	52,963	56,625	-
	Total 3100	142,792	168,993	182,215	126,248
3220	PERS - Classified	127,286	142,767	176,480	209,473
	Total 3200	127,286	142,767	176,480	209,473
3320	OASDI - Classified	34,701	35,626	41,311	48,125
3325	Medicare - Classified	10,382	9,193	10,890	12,730
3335	Medicare - Academic Non-Teaching	8,404	9,045	9,823	9,923
	Total 3300	53,487	53,864	62,025	70,778
3420	H & W - Classified	116,428	123,394	141,073	180,124
3430	H & W - Academic Non-Teaching	111,745	113,304	112,425	115,121
3460	OPEB - Classified	1,452	1,303	1,520	1,776
3470	OPEB - Academic Non-Teaching	1,160	1,249	1,369	1,369
	Total 3400	230,784	239,250	256,386	298,390
3520	SUI - Classified	3,578	3,158	376	443
3530	SUI - Academic Non-Teaching	2,898	3,063	339	343
	Total 3500	6,476	6,221	714	786
3620	WC - Classified	11,588	10,417	12,151	14,207
3630	WC - Academic Non-Teaching	9,281	9,989	10,949	10,949
	Total 3600	20,869	20,405	23,100	25,156
3920	Other - Classified	612	(916)	168	-
3930	Other - Academic Non-Teaching	536	(171)	1,470	-

**Riverside Community College District
2024-2025 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 3900	<u>1,148</u>	<u>(1,087)</u>	<u>1,637</u>	<u>-</u>
	Total 3000 Series	<u>582,842</u>	<u>630,413</u>	<u>702,558</u>	<u>730,831</u>
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	-	-	-	1,000
	Total 4300	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
4540	Health Supplies	11,726	22,173	37,422	41,000
4555	Copying and Printing	1,261	1,124	1,292	1,200
4590	Office & Other Supplies	17,264	25,015	21,324	24,351
	Total 4500	<u>30,252</u>	<u>48,313</u>	<u>60,037</u>	<u>66,551</u>
4710	Food	1,375	1,485	(275)	2,000
	Total 4700	<u>1,375</u>	<u>1,485</u>	<u>(275)</u>	<u>2,000</u>
	Total 4000 Series	<u>31,627</u>	<u>49,798</u>	<u>59,762</u>	<u>69,551</u>
<u>Services and Operating Expenses</u>					
5045	Postage	147	62	29	375
	Total 5000	<u>147</u>	<u>62</u>	<u>29</u>	<u>375</u>
5120	Lecturers	-	-	-	2,000
5130	Doctors/Nurses	45,612	(19,025)	27,680	34,650
5198	Professional Services	21,626	21,879	650	15,000
	Total 5100	<u>67,238</u>	<u>2,854</u>	<u>28,330</u>	<u>51,650</u>
5210	Mileage	-	-	-	100
5220	Conference Expenses	3,876	2,346	4,899	6,000
	Total 5200	<u>3,876</u>	<u>2,346</u>	<u>4,899</u>	<u>6,100</u>
5310	Memberships	3,862	740	853	2,265
	Total 5300	<u>3,862</u>	<u>740</u>	<u>853</u>	<u>2,265</u>
5421	GL & Property Expenses	21,833	25,312	28,899	47,166
5440	Student Insurance	42,454	42,454	42,454	47,336
	Total 5400	<u>64,287</u>	<u>67,766</u>	<u>71,352</u>	<u>94,502</u>
5510	Natural Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	8,495	7,817	9,540	11,250
5550	Laundry & Cleaning	-	36	-	200
5570	Waste Disposal	-	-	-	1,500
	Total 5500	<u>11,195</u>	<u>10,553</u>	<u>12,240</u>	<u>15,650</u>
5644	Repairs	689	998	241	800
5649	Computer Software Maintenance/Lic	11,421	21,883	26,693	25,000
	Total 5600	<u>12,109</u>	<u>22,881</u>	<u>26,934</u>	<u>25,800</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5790	Licenses, Permits, and Other Fees	8,513	169	377	3,250
	Total 5700	8,513	169	377	3,250
5830	Surveys	800	384	-	384
5890	Outside Services and Operating Costs	250,073	(62,201)	80,701	16,485
5892	Bank Charges	12,187	16,085	17,775	19,500
	Total 5800	263,060	(45,732)	98,475	36,369
	Total 5000 Series	434,286	61,638	243,488	235,961
Capital Outlay					
Buildings					
6227	Fixtures & Fixed Equipment	-	7,840	-	3,000
	Total 6200	-	7,840	-	3,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	1,510	6,434	5,173	9,300
6482	Equipment Addt'l > \$5,000	-	-	-	4,000
6485	Comp Equip Addt'l \$200 to \$4,999	4,108	-	573	4,000
	Total 6400	5,618	6,434	5,746	17,300
	Total 6000 Series	5,618	14,274	5,746	20,300
	Total Expenditures	2,377,570	2,021,736	2,456,485	2,628,859
Contingency/Fund Balance					
7924	Restricted	2,505,187	2,867,876	2,492,373	2,018,367
	Total 7900	2,505,187	2,867,876	2,492,373	2,018,367
	Total 7000 Series	2,505,187	2,867,876	2,492,373	2,018,367
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 4,882,757	\$ 4,889,611	\$ 4,948,858	\$ 4,647,226

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$	676,291
Local Income	\$		261,839
Intrafund Transfer From Resource 1110			150,000
Total Income			411,839
Total Available Funds (TAF)		\$	1,088,130

EXPENDITURES

Object Code

1000	Academic Salaries		\$	18,000
2000	Classified Salaries			69,184
3000	Employee Benefits			44,711
4000	Books and Supplies			6,000
5000	Services and Operating Expenses			223,575
	Total Expenditures			361,470
7900	Contingency / Reserves			726,660
	Total Resource 1090 Including Contingency / Reserves		\$	1,088,130

**Riverside Community College District
2024-2025 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8820 Donations	\$ 950	\$ -	\$ -	\$ 101,556
8848 Box Office Receipts	67,386	98,644	99,498	70,000
8860 Interest Income	1,695	28,383	63,456	60,283
8861 Fair Market Value of Investments	(5,488)	(21,239)	11,272	-
8890 Other Local Income	-	-	-	30,000
Total 1.0	<u>64,544</u>	<u>105,788</u>	<u>174,225</u>	<u>261,839</u>
2.0 Incoming Transfer				
8980 Incoming Transfers	204,446	-	-	-
8999 From Resource 1110	275,000	275,000	97,457	150,000
Total 2.0	<u>479,446</u>	<u>275,000</u>	<u>97,457</u>	<u>150,000</u>
3.0 Beginning Balance July 1				
Total 3.0	<u>228,814</u>	<u>549,289</u>	<u>676,291</u>	<u>676,291</u>
Total Available Funds	<u>\$ 772,804</u>	<u>\$ 930,077</u>	<u>\$ 947,973</u>	<u>\$ 1,088,130</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Academic Salaries</u>					
1490	Special Assignments	\$ -	\$ -	\$ -	\$ 18,000
	TOTAL 1400	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
	TOTAL 1000 Series	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
<u>Classified Salaries</u>					
2119	Full-Time Regular / Confidential	51,700	55,218	65,331	62,326
2129	Permanent Part-Time	-	-	1,705	-
2139/2339	Classified Hourly	1,245	2,023	2,181	3,000
	Total 2100	<u>52,945</u>	<u>57,241</u>	<u>69,217</u>	<u>65,326</u>
2331	Student Help Non-Instructional	2,124	326	9,152	3,500
2349	Overtime	2,795	2,130	2,399	358
2390	Special Projects	-	109	-	-
	Total 2300	<u>4,920</u>	<u>2,565</u>	<u>11,551</u>	<u>3,858</u>
	Total 2000 Series	<u>57,865</u>	<u>59,806</u>	<u>80,768</u>	<u>69,184</u>
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	-	-	-	3,438
	Total 3100	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,438</u>
3220	PERS - Classified	11,802	14,052	16,364	16,859
	Total 3200	<u>11,802</u>	<u>14,052</u>	<u>16,364</u>	<u>16,859</u>
3320	OASDI - Classified	3,185	3,442	4,214	3,864
3325	Medicare - Classified	763	835	1,018	947
3335	Medicare - Academic Non-Teaching	-	-	-	261
	Total 3300	<u>3,948</u>	<u>4,277</u>	<u>5,232</u>	<u>5,072</u>
3420	H & W - Classified	14,615	15,145	15,682	17,731
3460	OPEB - Classified	110	116	159	138
3470	OPEB - Academic Non-Teaching	-	-	-	36
	Total 3400	<u>14,725</u>	<u>15,262</u>	<u>15,841</u>	<u>17,905</u>
3520	SUI - Classified	263	288	35	33
3530	SUI - Academic Non-Teaching	-	-	-	9
	Total 3500	<u>263</u>	<u>288</u>	<u>35</u>	<u>42</u>
3620	WC - Classified	879	927	1,258	1,107
3630	WC - Academic Non-Teaching	-	-	-	288
	Total 3600	<u>879</u>	<u>927</u>	<u>1,258</u>	<u>1,395</u>
3920	Other - Classified	290	80	71	-
	Total 3900	<u>290</u>	<u>80</u>	<u>71</u>	<u>-</u>
	Total 3000 Series	<u>31,908</u>	<u>34,885</u>	<u>38,801</u>	<u>44,711</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	866	525	389	2,000
4580	Theater Supplies	1,879	1,936	2,729	4,000
	Total 4500	2,745	2,461	3,118	6,000
	Total 4000 Series	2,745	2,461	3,118	6,000
<u>Services and Operating Expenses</u>					
5045	Postage	186	94	232	500
	Total 5000	186	94	232	500
5198	Professional Services	89,620	101,159	73,628	116,773
	Total 5100	89,620	101,159	73,628	116,773
5219	Other Travel Expense	-	-	3,228	3,536
	Total 5200	-	-	3,228	3,536
5421	GL & Property Expenses	955	1,196	1,615	2,616
	Total 5400	955	1,196	1,615	2,616
5520	Electricity	700	700	700	700
	Total 5500	700	700	700	700
5630	Rents & Leases	31,503	38,226	44,560	48,450
5632	Scenic Rentals	-	5,940	15,000	19,500
5633	Costume Rentals	6,630	7,000	8,564	10,000
5650	Transportation Contracts	-	619	-	-
	Total 5600	38,133	51,786	68,124	77,950
5890	Outside Services and Operating Costs	-	-	-	20,000
5892	Bank Charges	1,403	1,699	1,468	1,500
	Total 5800	1,403	1,699	1,468	21,500
	Total 5000 Series	130,997	156,635	148,995	223,575
	Total Expenditures	223,515	253,786	271,682	361,470
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	549,289	676,291	676,291	726,660
	Total 7900	549,289	676,291	676,291	726,660
	Total 7000 Series	549,289	676,291	676,291	726,660
Total Resource 1090					
Expenditures/Contingency/Fund Balance		\$ 772,804	\$ 930,077	\$ 947,973	\$ 1,088,130

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$	815,901
Local Income		<u>458,000</u>
Total Available Funds (TAF)	\$	<u>1,273,901</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	43,600
7390	Interfund Transfer to Resources 3200 and 3300		170,000
8999	Intrafund Transfer to Resources 1000 and 1090		<u>1,053,931</u>
	Total Expenditures		1,267,531
7900	Contingency / Reserves		<u>6,370</u>
	Total Resource 1110 Including Contingency / Reserves	\$	<u>1,273,901</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 731,904	\$ 214,382	\$ 407,717	\$ 409,000
8860 Interest	3,421	22,397	51,487	49,000
8861 Fair Market Value of Investments	<u>(5,582)</u>	<u>(7,837)</u>	<u>5,544</u>	<u>-</u>
Total 1.0	<u>729,743</u>	<u>228,941</u>	<u>464,748</u>	<u>458,000</u>
2.0 Interfund Transfer				
8980 From Resource 1190	<u>160,984</u>	<u>423,007</u>	<u>-</u>	<u>-</u>
Total 2.0	<u>160,984</u>	<u>423,007</u>	<u>-</u>	<u>-</u>
3.0 Beginning Fund Balance July 1	<u>1,028,956</u>	<u>1,086,944</u>	<u>922,551</u>	<u>815,901</u>
Total 3.0	<u>1,028,956</u>	<u>1,086,944</u>	<u>922,551</u>	<u>815,901</u>
Total Available Funds	<u>\$ 1,919,683</u>	<u>\$ 1,738,893</u>	<u>\$ 1,387,299</u>	<u>\$ 1,273,901</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1110 - Bookstore (Contractor-Operated) Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Services and Operating Expenses</u>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,600	43,600	43,600	43,600
<u>Interfund Transfer</u>					
7390	To Resource 3200	95,000	95,000	95,000	95,000
7390	To Resource 3300	75,000	75,000	75,000	75,000
	Total 7300	170,000	170,000	170,000	170,000
<u>Intrafund Transfer</u>					
8999	To Resource 1000	344,139	327,742	260,341	903,931
8999	To Resource 1090	275,000	275,000	97,457	150,000
	Total 8999	619,139	602,742	357,798	1,053,931
	Total 8000 Series	619,139	602,742	357,798	1,053,931
	Total Expenditures	832,739	816,342	571,398	1,267,531
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	1,086,944	922,551	815,901	6,370
	Total 7900	1,086,944	922,551	815,901	6,370
	Total 7000 Series	1,256,944	1,092,551	985,901	176,370
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,919,683	\$ 1,738,893	\$ 1,387,299	\$ 1,273,901

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 24,214
Local Income	\$ 5,637	
Intrafund Transfer From Resource 1000	<u>615,000</u>	
Total Income		<u>620,637</u>
Total Available Funds (TAF)		<u>\$ 644,851</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 265,574
2000	Classified Salaries	89,402
3000	Employee Benefits	129,976
4000	Books and Supplies	20,800
5000	Services and Operating Expenses	84,612
6000	Capital Outlay	<u>30,463</u>
	Total Expenditures	620,827
7900	Contingency / Reserves	<u>24,024</u>
	Total Resource 1120 Including Contingency / Reserves	<u>\$ 644,851</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 State Income				
8652 CalSTRS On-Behalf	\$ -	\$ 13,355	\$ 14,805	\$ -
8690 CalSTRS On-Behalf	<u>5,966</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 1.0	<u>5,966</u>	<u>13,355</u>	<u>14,805</u>	<u>-</u>
2.0 Local Income				
8860 Interest	277	5,123	5,934	5,637
8861 Fair Market Value of Investments	<u>(9,643)</u>	<u>4,522</u>	<u>2,558</u>	<u>-</u>
Total 2.0	<u>(9,367)</u>	<u>9,645</u>	<u>8,492</u>	<u>5,637</u>
3.0 Intrafund Transfer				
8999 From Resource 1000	<u>451,000</u>	<u>351,000</u>	<u>455,285</u>	<u>615,000</u>
Total 3.0	<u>451,000</u>	<u>351,000</u>	<u>455,285</u>	<u>615,000</u>
4.0 Beginning Fund Balance July 1				
	<u>880</u>	<u>110,256</u>	<u>25,966</u>	<u>24,214</u>
Total 4.0	<u>880</u>	<u>110,256</u>	<u>25,966</u>	<u>24,214</u>
Total Available Funds	<u>\$ 448,479</u>	<u>\$ 484,257</u>	<u>\$ 504,548</u>	<u>\$ 644,851</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 148,224	\$ 158,400	\$ 187,571	\$ 193,613
	Total 1200	148,224	158,400	187,571	193,613
1439	Part-Time Non-Instructional	5,959	-	-	71,961
	Total 1400	5,959	-	-	71,961
	Total 1000 Series	154,183	158,400	187,571	265,574
Classified Salaries					
2119	Classified Full Time	4,360	56,414	65,984	74,402
	Total 2100	4,360	56,414	65,984	74,402
2331	Student Help Non-Instructional	3,165	4,885	3,680	4,000
2339	Short Term Non CL Non-Instructional	7,430	11,151	12,908	11,000
2349	Short Term Overtime Non-Instructional	413	-	167	-
2369	Substitutes	-	12	-	-
	Total 2300	11,008	16,048	16,755	15,000
	Total 2000 Series	15,368	72,462	82,739	89,402
Employee Benefits					
3130	STRS - Academic Non-Teaching	23,772	30,337	33,733	47,478
3170	CalSTRS On-Behalf - Acad Non-Teaching	5,966	13,355	14,805	-
	Total 3100	29,738	43,692	48,538	47,478
3220	PERS - Classified	979	14,066	16,982	20,126
	Total 3200	979	14,066	16,982	20,126
3320	OASDI - Classified	287	3,437	3,946	4,613
3325	Medicare - Classified	176	966	1,113	1,238
3335	Medicare - Academic Non-Teaching	2,164	2,294	2,680	3,851
	Total 3300	2,626	6,698	7,738	9,702
3420	H & W - Classified	-	12,163	12,199	13,552
3430	H & W - Academic Non-Teaching	32,614	32,553	32,553	32,553
3460	OPEB - Classified	31	143	161	179
3470	OPEB - Academic Non-Teaching	299	318	371	531
	Total 3400	32,944	45,177	45,283	46,815
3520	SUI - Classified	61	329	38	43
3530	SUI - Academic Non-Teaching	746	791	92	133
	Total 3500	807	1,121	131	176

**Riverside Community College District
2024-2025 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

Object	Account Description	Audited	Audited	Unaudited	Final Budget
		Actuals	Actuals	Actuals	Proposal
		2021-2022	2022-2023	2023-2024	2024-2025
3620	WC - Classified	244	1,144	1,286	1,430
3630	WC - Academic Non-Teaching	2,395	2,542	2,967	4,249
	Total 3600	2,639	3,686	4,252	5,679
3920	Other - Classified	8	92	222	-
3930	Other - Academic Non-Teaching	178	(44)	576	-
	Total 3900	186	47	798	-
	Total 3000 Series	69,920	114,487	123,724	129,976
Books and Supplies					
4230	Reference Books	-	4,952	769	2,100
	Total 4200	-	4,952	769	2,100
4555	Copying and Printing	4,939	3,406	3,536	4,600
4590	Office & Other Supplies	2,010	2,945	8,014	7,400
	Total 4500	6,949	6,351	11,550	12,000
4644	Repair Parts	208	714	-	1,000
	Total 4600	208	714	-	1,000
4710	Food	3,953	7,376	10,080	5,700
	Total 4700	3,953	7,376	10,080	5,700
	Total 4000 Series	11,110	19,393	22,399	20,800
Services and Operating Expenses					
5045	Postage	-	-	81	-
	Total 5000	-	-	81	-
5120	Lecturers	-	2,750	-	6,100
5198	Professional Services	-	4,700	4,009	5,400
	Total 5100	-	7,450	4,009	11,500
5210	Mileage	-	-	74	-
5220	Conference Expenses	1,500	1,754	-	4,500
	Total 5200	1,500	1,754	74	4,500
5310	Memberships	-	1,539	1,846	1,850
	Total 5300	-	1,539	1,846	1,850
5421	GL & Property Expenses	2,798	4,617	5,406	10,649
	Total 5400	2,798	4,617	5,406	10,649
5510	Natural Gas	2,101	3,276	1,385	2,500
5520	Electricity	32,714	31,793	38,067	38,000

**Riverside Community College District
2024-2025 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

Object	Account Description	Audited	Audited	Unaudited	Final Budget
		Actuals	Actuals	Actuals	Proposal
		2021-2022	2022-2023	2023-2024	2024-2025
5530	Water	1,829	2,008	2,067	2,000
5541	Cellular Telephone	-	-	482	-
	Total 5500	36,644	37,077	42,001	42,500
5630	Rents and Leases	641	1,186	329	1,241
5644	Repairs	1,751	412	830	5,372
5649	Computer Software Maintenance/Lic	-	-	300	1,500
	Total 5600	2,392	1,598	1,459	8,113
5740	Advertising	-	500	500	500
	Total 5700	-	500	500	500
5890	Other Services	5,899	-	-	5,000
	Total 5800	5,899	-	-	5,000
	Total 5000 Series	49,233	54,535	55,377	84,612
Capital Outlay					
Buildings					
6226	Remodel	32,838	14,918	5,954	-
6227	Fixtures & Fixed Equipment	-	22,500	834	20,343
	Total 6200	32,838	37,418	6,789	20,343
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	5,375	1,736	4,520
6482/92	Equipment Addt'l > \$5,000	5,572	(4,266)	-	5,000
6485	Comp Equip Addt'l \$200 to \$4,999	-	489	-	600
	Total 6400	5,572	1,597	1,736	10,120
	Total 6000 Series	38,409	39,015	8,525	30,463
	Total Expenditures	338,223	458,291	480,334	620,827
Contingency/Fund Balance					
7920	Restricted	110,256	25,966	24,214	24,024
	Total 7900	110,256	25,966	24,214	24,024
	Total 7000 Series	110,256	25,966	24,214	24,024
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 448,479	\$ 484,257	\$ 504,548	\$ 644,851

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 77,390
Federal Income	\$ 136,294	
Local Income	<u>80,472</u>	
Total Income		<u>216,766</u>
Total Available Funds (TAF)		<u>\$ 294,156</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 68,780
3000	Employee Benefits	41,415
4000	Books and Supplies	13,675
5000	Services and Operating Expenses	124,221
6000	Capital Outlay	<u>3,000</u>
	Total Expenditures	251,091
7900	Contingency / Reserves	<u>43,065</u>
	Total Resource 1130 Including Contingency / Reserves	<u>\$ 294,156</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ -	\$ -	\$ 22,506	\$ 136,294
Total 1.0	<u>-</u>	<u>-</u>	<u>22,506</u>	<u>136,294</u>
2.0 Local Income				
8850 Rents & Leases	-	3,158	77,341	73,379
8860 Interest	-	-	7,466	7,093
8861 Fair Market Value of Investments	-	-	(1,981)	-
8890 County of Riverside	-	1,500,000	-	-
Total 2.0	<u>-</u>	<u>1,503,158</u>	<u>82,825</u>	<u>80,472</u>
3.0 Interfund Transfer				
8980 From Resource 1190	-	1,500,000	-	-
Total 3.0	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>-</u>	<u>81,681</u>	<u>77,390</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 3,003,158</u>	<u>\$ 187,012</u>	<u>\$ 294,156</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ -	\$ -	\$ 8,759	\$ -
	Total 1200	-	-	8,759	-
1490	Special Assignments	-	-	2,400	-
	Total 1400	-	-	2,400	-
	Total 1000 Series	-	-	11,159	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	-	-	942	-
2119	Full-Time - Regular / Confidential	-	-	2,750	68,780
	Total 2100	-	-	3,693	68,780
	Total 2000 Series	-	-	3,693	68,780
<u>Employee Benefits</u>					
3130	STRS - Other Academic Employee	-	-	2,131	-
	Total 3100	-	-	2,131	-
3220	PERS - Classified	-	-	985	18,605
	Total 3200	-	-	985	18,605
3320	OASDI - Classified	-	-	229	4,264
3325	Medicare - Classified	-	-	54	997
3335	Medicare - Academic Non-Teaching	-	-	162	-
	Total 3300	-	-	444	5,261
3420	H & W - Classified	-	-	774	16,277
3430	H & W - Academic Non-Teaching	-	-	1,115	-
3460	OPEB - Classified	-	-	7	138
3470	OPEB - Academic Non-Teaching	-	-	22	-
	Total 3400	-	-	1,918	16,415
3520	SUI - Classified	-	-	2	34
3530	SUI - Academic Non-Teaching	-	-	6	-
	Total 3500	-	-	7	34
3620	WC - Classified	-	-	59	1,100
3630	WC - Academic Non-Teaching	-	-	179	-
	Total 3600	-	-	238	1,100
	Total 3000 Series	-	-	5,724	41,415

**Riverside Community College District
2024-2025 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Books and Supplies</u>					
4590	Office & Other Supplies	-	-	11,877	13,675
	Total 4500	-	-	11,877	13,675
	Total 4000 Series	-	-	11,877	13,675
<u>Services and Operating Expenses</u>					
5220	Conference Expenses	-	-	1,633	20,000
	Total 5200	-	-	1,633	20,000
5310	Memberships	-	-	2,770	3,500
	Total 5300	-	-	2,770	3,500
5421	GL & Property Expenses	-	-	297	2,063
	Total 5400	-	-	297	2,063
5520	Electricity	-	-	29,212	25,200
5530	Water	-	300	6,359	2,600
5540	Telephone	-	-	482	12,600
5541	Cellular Telephone	-	-	234	-
	Total 5500	-	300	36,287	40,400
5630	Rents and Leases	-	213	4,773	4,800
5644	Repairs	-	-	3,915	25,000
5649	Computer Software Maintenance/Lic	-	-	324	1,000
	Total 5600	-	213	9,012	30,800
5790	Licenses, Permits, and Other Fees	-	-	94	100
	Total 5700	-	-	94	100
5890	Outside Services and Operating Costs	-	4,442	19,932	27,358
	Total 5800	-	4,442	19,932	27,358
	Total 5000 Series	-	4,955	70,025	124,221
<u>Capital Outlay</u>					
<u>Buildings</u>					
6210	Purchase	-	2,898,789	-	-
6213	Architect's Fees	-	12,734	-	-
6219	Other Building Expenses	-	5,000	-	-
6226	Remodel	-	-	7,144	3,000
	Total 6200	-	2,916,522	7,144	3,000
	Total 6000 Series	-	2,916,522	7,144	3,000
	Total Expenditures	-	2,921,478	109,622	251,091

**Riverside Community College District
2024-2025 Final Budget
Resource 1130 - Inland Empire Tech Bridge Center Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	81,681	77,390	43,065
	Total 7900	-	81,681	77,390	43,065
	Total 7000 Series	-	81,681	77,390	43,065
Total Resource 1130					
Expenditures/Contingency/Fund Balance		\$ -	\$ 3,003,158	\$ 187,012	\$ 294,156

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 174,506
Local Income	<u>107,763</u>
Total Available Income (TAF)	<u><u>\$ 282,269</u></u>

EXPENDITURES

Object Code

4000	Books and Supplies	\$ 25,200
5000	Services and Operating Expenses	<u>80,710</u>
	Total Expenditures	105,910
7900	Contingency / Reserves	<u>176,359</u>
	Total Resource 1170 Including Contingency / Reserves	<u><u>\$ 282,269</u></u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1170 - UpSkill RCCD Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 State Income				
8690 CalSTRS On-Behalf	\$ 577	\$ -	\$ -	\$ -
Total 1.0	<u>577</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8831 ETP - Core SPP 401	96,822	(15,765)	-	-
8831 JBS USA SPP 420	18,400	-	-	-
8831 ETP - Core SPP 421	-	46,498	174,350	-
8831 ETP - Core SPP 427	-	(10,079)	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8860 Interest	12	5,764	8,172	7,763
8861 Fair Market Value of Investments	-	(6,604)	4,887	-
Total 2.0	<u>115,235</u>	<u>19,814</u>	<u>187,409</u>	<u>107,763</u>
3.0 Intrafund Transfer				
8999 From Resource 1000	87,250	-	-	-
Total 3.0	<u>87,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>93,175</u>	<u>101,117</u>	<u>174,506</u>
Total Available Funds	<u>\$ 203,061</u>	<u>\$ 112,989</u>	<u>\$ 288,526</u>	<u>\$ 282,269</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1170 - UpSkill RCCD Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2119	Full Time Regular	\$ -	\$ 1,450	\$ 3,422	\$ -
	Total 2100	-	1,450	3,422	-
	Total 2000 Series	-	1,450	3,422	-
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	(13)	-	-	-
3170	CalSTRS On-Behalf - Acad Non-Teaching	577	-	-	-
	Total 3100	564	-	-	-
3220	PERS - Classified	-	368	913	-
	Total 3200	-	368	913	-
3320	OASDI - Classified	-	90	212	-
3325	Medicare - Classified	-	21	50	-
	Total 3300	-	111	262	-
3420	H & W - Classified	-	327	495	-
3460	OPEB - Classified	-	3	7	-
	Total 3400	-	330	502	-
3520	SUI - Classified	-	7	2	-
	Total 3500	-	7	2	-
3620	WC - Classified	-	23	55	-
	Total 3600	-	23	55	-
	Total 3000 Series	564	839	1,733	-
<u>Books and Supplies</u>					
4590	Office & Other Supplies	-	-	-	200
4599	Cont Ed Instr Suppl	-	-	-	25,000
	Total 4500	-	-	-	25,200
	Total 4000 Series	-	-	-	25,200
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	30	10
	Total 5000	-	-	30	10

**Riverside Community College District
2024-2025 Final Budget
Resource 1170 - UpSkill RCCD Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5197	Grant/Contract Sub Agreement	76,194	576	107,517	-
5198	Professional Services	15,000	7,740	-	-
	Total 5100	91,194	8,316	107,517	-
5210	Mileage	-	-	-	100
	Total 5200	-	-	-	100
5421	GL & Property Expenses	-	29	68	-
	Total 5400	-	29	68	-
5541	Cellular Telephone	1,238	1,238	1,250	1,600
	Total 5500	1,238	1,238	1,250	1,600
5649	Computer Software Maintenance/Lic	-	-	-	4,000
	Total 5600	-	-	-	4,000
5890	Outside Services and Operating Costs	16,500	-	-	75,000
	Total 5800	16,500	-	-	75,000
	Total 5000 Series	108,932	9,583	108,865	80,710
Capital Outlay					
6481	Equipment Addt'l \$200 to \$4,999	390	-	-	-
	Total 6400	390	-	-	-
	Total 6000 Series	390	-	-	-
	Total Expenditures	109,886	11,872	114,020	105,910
Contingency/Fund Balance					
7910	Unrestricted	93,175	101,117	174,506	176,359
	Total 7900	93,175	101,117	174,506	176,359
	Total 7000 Series	93,175	101,117	174,506	176,359
Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 203,061	\$ 112,989	\$ 288,526	\$ 282,269

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 12,505,992
Local Income	<u>6,683,330</u>
Total Available Income (TAF)	<u>\$ 19,189,322</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 40,428
3000	Employee Benefits	3,841
5000	Services and Operating Expenses	1,425,651
6000	Capital Outlay	12,985,512
7000	Debt Service	<u>3,549,126</u>
	Total Expenditures	18,004,558
7900	Contingency / Reserves	<u>1,184,764</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 19,189,322</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8860 Interest	\$ 54,914	\$ 405,739	\$ 916,101	\$ 871,330
8861 Fair Market Value of Investments	(1,084,970)	702,724	116,652	-
8890 Redevelopment Agency Pass-Thru	<u>3,677,260</u>	<u>4,649,580</u>	<u>5,671,481</u>	<u>5,812,000</u>
Total 1.0	<u>2,647,205</u>	<u>5,758,043</u>	<u>6,704,235</u>	<u>6,683,330</u>
2.0 Beginning Fund Balance July 1	<u>8,024,397</u>	<u>5,295,375</u>	<u>10,751,330</u>	<u>12,505,992</u>
Total 2.0	<u>8,024,397</u>	<u>5,295,375</u>	<u>10,751,330</u>	<u>12,505,992</u>
Total Available Funds	<u>\$ 10,671,602</u>	<u>\$ 11,053,417</u>	<u>\$ 17,455,565</u>	<u>\$ 19,189,322</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2119	Full-Time - Regular / Confidential	\$ -	\$ -	\$ 4,158	\$ -
2129	Permanent Part-Time	-	-	1,494	-
	Total 2100	-	-	5,652	-
2349	Classified Overtime	-	10,018	31,786	40,428
	Total 2300	-	10,018	31,786	40,428
	Total 2000 Series	-	10,018	37,437	40,428
<u>Employee Benefits</u>					
3220	PERS - Classified	-	-	722	-
	Total 3200	-	-	722	-
3320	OASDI - Classified	-	621	2,317	2,507
3325	Medicare - Classified	-	145	542	586
	Total 3300	-	766	2,859	3,093
3460	OPEB Classified	-	20	75	81
	Total 3400	-	20	75	81
3520	SUI - Classified	-	34	19	20
	Total 3500	-	34	19	20
3620	WC - Classified	-	155	567	647
	Total 3600	-	155	567	647
	Total 3000 Series	-	975	4,242	3,841
<u>Services and Operating Expenses</u>					
5110	Consultants	515,553	(26,099)	191,340	493,593
5198	Professional Services	394,735	205,881	285,324	355,952
	Total 5100	910,288	179,782	476,664	849,545
5220	Conferences	-	450	(450)	-
	Total 5200	-	450	(450)	-
5421	GL and Property Expense	-	200	749	1,213
	Total 5400	-	200	749	1,213
5540	Telephone	195,562	330,663	235,285	250,884
	Total 5500	195,562	330,663	235,285	250,884
5630	Rents and Leases	9,762	-	-	-
5644	Repairs	107,130	-	-	-
5649	Computer Software Maintenance/Lic	(1,682)	-	32,959	289,076
	Total 5600	115,210	-	32,959	289,076

**Riverside Community College District
2024-2025 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5730	Legal	54,417	(54,417)	5,484	-
5740	Advertising	1,982	(1,982)	-	-
	Total 5700	56,399	(56,399)	5,484	-
5810	Appraisals	6,700	-	-	-
5899	Budget Augmentation Holding	-	-	-	34,933
	Total 5800	6,700	-	-	34,933
	Total 5000 Series	1,284,159	454,696	750,691	1,425,651
Capital Outlay					
Site and Site Improvements					
6110	Sites	-	-	400,000	-
6121	Advertising & Legal	-	(295)	1,900	-
6123	Architect's Fee	-	245,040	84,300	-
6126	Construction Contract	-	-	554,922	2,533,532
6127	Fixtures & Fixed Equipment	5,187	67,260	-	-
6129	Other	-	34,455	-	60,490
	Total 6100	5,187	346,460	1,041,122	2,594,022
6229	Other	17,750	-	-	-
	Total 6200	17,750	-	-	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	-	-	1,478,939
6482	Equipment Addt'l > \$5,000	67,311	226,310	7,016	5,263,000
6485	Comp Equip Addt'l \$200 to \$4,999	(9,421)	-	-	-
6486	Comp Equip Addt'l > \$5,000	4,011,241	(1,161,573)	1,844,003	3,649,551
	Total 6400	4,069,131	(935,263)	1,851,018	10,391,490
	Total 6000 Series	4,092,068	(588,803)	2,892,140	12,985,512
Debt Service					
7100	Debt Service	-	425,202	1,265,063	3,549,126
	Total 7100	-	425,202	1,265,063	3,549,126
	Total 7000 Series	-	425,202	1,265,063	3,549,126
	Total Expenditures	5,376,227	302,087	4,949,573	18,004,558
Contingency/Fund Balance					
7920	Restricted	5,295,375	10,751,330	12,505,992	1,184,764
	Total 7900	5,295,375	10,751,330	12,505,992	1,184,764
	Total 7000 Series	5,295,375	10,751,330	12,505,992	1,184,764
Total Resource 1180					
Expenditures/Contingency/Fund Balance		\$ 10,671,602	\$ 11,053,417	\$ 17,455,565	\$ 19,189,322

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 36,282,501		
State Income	153,151,029		
Local Income	2,372,292		
Interfund Transfers	11,117		
Intrafund Transfers	<u>2,736,373</u>		
Total Income			<u>194,553,312</u>
Total Available Funds (TAF)			<u>\$ 194,553,312</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 14,773,830
2000	Classified Salaries		26,424,844
3000	Employee Benefits		19,480,243
4000	Books and Supplies		15,536,948
5000	Services and Operating Expenses		94,432,100
6000	Capital Outlay		11,432,544
7390	Interfund Transfer		11,117
7500	Scholarships		2,091,089
7600	Student Grants / Bus Passes		<u>10,370,597</u>
	Total Expenditures		194,553,312
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 194,553,312</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Income**

<u>Account Description</u>		<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Federal Income					
8120	2 MSEIP Program SPP 002	\$ -	\$ -	\$ 8,071	\$ 591,929
8190	18 S-STEM Accelerating Chemistry Engagement & Success SPP 018	92,430	176,901	132,918	588,455
8120	28 Upward Bound TRIO - Patriot HS SPP 028	-	256,411	250,644	275,745
8120	29 Upward Bound TRIO - Jurupa Valley/Rubidoux SPP 029	-	259,780	211,434	350,726
8190	39 Bridges to Baccalaureate - UCR SPP 039	-	22,005	44,424	53,571
8120	41 Upward Bound TRIO - Patriot HS SPP 041	335,924	78,415	-	-
8120	42 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	368,306	108,527	-	-
8190	52 GLS Campus Suicide Prevention Grant SPP 052	79,839	35,974	62,445	141,555
8190	57 Manufacturing Workforce SPP 057	39,909	-	-	-
8190	68 DOL Nursing Expansion Program SPP 068	-	-	421,431	2,260,337
8120	70 Student Support Services Program SPP 070	267,449	225,598	265,111	365,936
8120	72 Disabled Student Support Services Program SPP 072	246,385	269,618	223,235	378,966
8120	73 Veterans Student Support Services Program SPP 073	276,026	221,181	273,018	361,500
8120	78 Norco Disabled Student Support Services Program SPP 078	301,845	241,459	234,681	359,646
8190	88 Manufacturing Workforce 21/22 SPP 088	52,188	27,786	-	-
8120	90 Norco Student Support Services Program SPP 090	260,236	247,221	228,726	448,909
8120	91 Norco Student Support Services STEM Program SPP 091	315,402	211,460	158,475	484,513
8190	98 Foster and Kinship Care SPP 098	36,720	29,472	29,230	32,315
8120	103 Here to Career SPP 103	35,376	6,982	-	-
8120	108 Pathways To Success: Creating Opportunities In The Arts & Humanities SPP 108	-	8,321	45,319	23,253
8120	117 Upward Bound Math and Science - Vista Del Lago SPP 117	-	214,564	240,061	420,082
8190	123 HEERF III American Rescue Plan - MSI SPP 123	81,686	3,074,079	828,287	-
8120	135 Upward Bound Corona HS SPP 135	306,207	109,023	-	-
8190	136 Solano Community College - CADENCE SPP 136	6,415	-	-	-
8190	137 Virginia Tech S-STEM Research Accelerator SPP 137	-	-	1,881	13,119
8190	142 Data Science Career Pathways in the Inland Empire SPP 142	20,062	54,968	81,135	68,835
8120	144 Upward Bound Veterans SPP 144	-	32,760	106,666	723,185
8190	145 Procurement Assistance SPP 145	198,489	149,359	115,127	591,150
8190	147 Procurement Assistance SPP 147	179,868	168,237	361,251	706,278
8120	148 Talent Search Program Mo Val 21/26 SPP 148	180,721	298,004	304,005	337,864
8120	152 SSS TRIO- Moreno Valley 20/25 SPP 152	234,667	207,781	230,045	550,584
8190	167 California Space Grant Consortium - Fund A SPP 167	-	-	1,604	7,896
8120	169 Upward Bound - MVC - Valley View HS 22/27 SPP 169	-	215,645	231,374	457,688
8120	173 Title III STEM - 21/26 SPP 173	114,354	1,583,456	2,023,156	3,067,449
8190	175 Norco College Apprenticeship Program SPP 175	210,484	-	-	-
8190	179 HEERF III American Rescue Plan SPP 179	14,662,647	20,831,831	1,102,699	-
8190	183 Workability Grant SPP 183	290,060	287,973	-	-
8120	188 Upward Bound - Centennial H.S. 17/22 SPP 188	387,669	129,782	-	-
8120	203 Center of Excellence for Veteran Student Success SPP 203	92,261	401,261	698,588	154,210
8190	205 Inland Empire Technical Trade Center SPP 205	-	402,811	254,184	843,004
8190	208 NSF S-STEM SPP 208	38,893	108,895	134,235	765,669
8120	213 Rising Scholars Network SPP 213	-	-	-	154,911
8190	215 Closing STEM Student Academic Performance Equity Gaps SPP 215	39,643	242,975	405,262	312,088
8190	217 Substance Abuse and Mental Health Services (SAMSHA) SPP 217	-	-	19,895	184,105
8190	219 Apprenticeship Building America SPP 219	-	131,892	739,355	3,826,390
8120	225 STEM Engineering Pathways SPP 225	424,095	132,857	-	-
8190	227 California Space Grant Consortium - Fund D SPP 227	-	-	7,953	-
8190	230 ECS Consortium Grant SPP 230	-	-	(1,248)	-
8190	239 Riverside Bridges to the Baccalaureate Program SPP 239	25,891	-	-	-
8120	243 Upward Bound TRIO - MVC SPP 243	318,965	62,251	-	-
8190	250 Expanding Comm College Apprenticeships SPP 250	248,940	-	-	-
8170	252 Regional Collaboration and Coordination SPP 252	126,086	252,172	250,908	252,172
8120	253 Title V - RCC - 21/26 SPP 253	30,097	240,546	496,021	1,632,581
8190	254 Reducing Domestic Violence SPP 254	-	-	4,500	495,500
8190	256 Career Training Project SPP 256	-	-	54,572	2,945,428

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8190	257 World Learning Ideas SPP 257	-	4,111	25,916	4,973
8190	260 Higher Education Emergency Relief Fund (HEERF) II - Inst'l SPP 260	15,037,213	195,956	-	-
8190	261 Higher Education Emergency Relief Fund (HEERF) II - MSI SPP 261	775,447	131,731	-	-
8190	270 College Fellows SPP 270	-	-	902,456	187,546
8190	271 National Center for Supply Chain Automation SPP 271	566,580	371,672	(3,840)	-
8120	272 Upward Bound - Norte Vista High School SPP 272	289,380	(4,241)	-	-
8120	273 Upward Bound Math and Science- MVUSD SPP 273	333,310	68,593	-	-
8120	276 Paces: Pathway to Access, Completion, Equity and Success SPP 276	543,115	453,804	510,092	410,388
8120	282 Upward Bound Math and Science SPP 282	-	-	164,707	433,369
8120	284 Upward Bound - AUSD SPP 284	97,063	202,971	232,476	729,053
8120	285 Upward Bound - Centennial H.S. 22/27 SPP 285	-	288,687	329,349	510,047
8120	286 Upward Bound - Corona High School 22/27 - SPP 286	-	195,793	116,534	592,377
8190	288 Humphrey Fellowship Program SPP 288	-	-	750	-
8190	290 Adult Education and Family Literacy SPP 290	-	-	79,162	208,432
8190	298 CSUSB Inland Empire Cyber Security Initiative SPP 298	67,806	171,083	217,744	286,625
8150	300 FWS Off Campus SPP 300	31,860	100,327	110,963	126,563
8150	301 FWS Off Campus America Reads SPP 301	24,082	13,286	3,329	-
8150	302 FWS Off Campus America Counts SPP 302	10,109	11,217	7,943	-
8150	303 FWS Off Campus Literacy SPP 303	22,676	41,436	3,667	-
8150	304 FWS On Campus SPP 304	756,372	972,430	1,009,878	1,139,063
8150	305 FWS On Campus CalWORKs (25%) SPP 305	17,900	35,872	40,456	-
8150	306 FWS On Campus Calworks (25%) SPP 306	932	-	-	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%) SPP 307	2,088	2,969	3,947	-
8120	315 Childcare Access Means Parents in School SPP 315	163,214	127,887	19,936	-
8190	317 Basic Needs for Postsecondary Students SPP 317	-	-	22,680	927,320
8190	320 GP-Impact: Geoscientist Development SPP 320	12,221	-	-	-
8190	322 NSF - Cyber Security SPP 322	58,996	143,409	19,055	-
8190	328 NSF Building Capacity SPP 328	299,638	81,559	3,892	-
8190	329 NSF Improving Undergraduate STEM education Grant SPP 329	5,264	114,144	42,859	37,711
8120	332 Engage, Empower, Succeed: Student Pathways SPP 332	-	-	233,712	966,288
8120	342 Talent Search Program Mo Val 16/21 SPP 342	73,801	-	-	-
8140	366 TANF 50% SPP 366	223,051	216,191	195,089	185,485
8170	370 VTEA SPP 370	1,515,802	1,676,215	1,383,219	1,806,167
8170	377 VTEA Title IIA State Leadrshp SPP 377	98,841	-	-	-
8190	386 Bulletproof Vest Partnership SPP 386	1,153	-	1,945	-
8120	392 STEM Project- MVC SPP 392	775,566	-	-	-
8120	393 Childcare Access Means Parents In School 22/26 SPP 393	-	-	110,402	159,598
8120	394 Military Articulation Platform Expansion - MAP 3 SPP 394	-	-	773,151	2,226,849
8190	396 Six Legs Degree Pathway SPP 396	-	10,519	39,162	65,177
8190	553 COVID-19 Recovery Costs - FEMA SPP 553	1,045,512	358,561	-	-
8160	730 Veterans Education SPP 730	15,394	2,823	7,789	51,926
Total 1.0		43,790,619	37,749,236	17,889,098	36,282,501
2.0 State Income					
8652	0 CalSTRS On-Behalf SPP 000	873,021	882,474	975,015	-
8659	1 CAI MSJC Launch SPP 001	-	29,606	43,272	42,122
8659	6 Financial Aid Administration-SFAA One Time Funds SPP 006	-	-	-	604,494
8629	8 Student Equity and Achievement SPP 008	-	12,531,925	13,870,920	14,375,842
8659	16 Pathway To Law School Initiative (CAL LAW) SPP 016	-	-	40,048	157,952
8627	19 Tobacco Community Research Study SPP 019	-	-	-	5,000
8659	20 Basic Skills ESL 20/21 SPP 020	1,381,310	-	-	-
8659	21 Student Transfer Achievement Reform Act SPP 021	-	-	43,000	1,652,651
8659	22 Common Course Numbering SPP 022	-	-	-	2,739,129
8659	27 Basic Skills ESL 21/22 SPP 027	293,251	-	-	-
8627	30 Inland Empire Regional K-16 SPP 030	-	-	-	491,528
8629	32 Veterans Resource Center SPP 032	273,481	278,028	431,225	524,172
8659	35 Hunger Free Campus SPP 035	65,754	69,784	-	5,201

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8659	37 Systemwide Technology and Data Security SPP 037	-	-	500,000	50,000
8659	38 Asian American, Native Hawaiian and Pacific Island SPP 038	-	-	34,396	357,570
8659	44 Retention & Enrollment Outreach SPP 044	689,450	853,270	2,662,320	1,774,045
8629	45 NextUp (CAFYES) SPP 045	1,894,510	1,709,113	1,624,434	2,185,679
8659	46 Culturally Competent Faculty PD SPP 046	-	-	151,305	-
8659	47 Californians For All College Corps Program SPP 047	-	-	-	954,880
8659	48 Seamless Transfer of Ethnic Studies SPP 048	-	-	79,174	66,910
8629	49 Homeless and Housing Insecure Pilot Program SPP 049	138,740	330,223	999,575	2,141,641
8659	50 Veterans Program SPP 050	19,620	118,946	-	-
8629	51 California College Promise (AB 19) SPP 051	1,535,410	1,658,771	1,712,104	3,454,354
8659	53 Campus Safety and Sexual Assault SPP 053	8,218	(211)	-	4,270
8627	55 Nursing Education Program 24/25 SPP 055	-	-	-	306,629
8659	56 Enrollment Growth for ADN-RN 20/21 SPP 056	-	379,581	144	-
8627	58 Nursing Assistant Training Program SPP 058	-	-	195,690	1,123,792
8659	59 Enrollment Growth for ADN-RN 21/22 SPP 059	379,725	-	243,359	79,408
8622	60 EOPS SPP 060	2,422,782	3,194,463	3,719,593	5,352,231
8629	61 CARE SPP 061	342,766	500,072	607,269	1,208,562
8659	62 Culturally Responsive Pedagogy & Practices SPP 062	-	-	128,483	186,861
8627	63 Learning Lab SPP 063	-	-	41,817	58,183
8629	67 SFAA - Capacity SPP 067	1,046,498	1,385,386	1,520,707	1,431,561
8629	69 SFAA - Base SPP 069	476,647	430,728	384,553	387,296
8629	71 Library Services Platform SPP 071	-	28,772	4,235	887
8659	74 Guided Pathways SPP 074	702,995	405,471	220,550	51,465
8629	75 Instr/Library Equip Block Grant SPP 075	748,404	789,015	786,572	1,409,598
8629	76 Local & Systemwide Technology and Data Security OG SPP 076	-	-	115,866	452,134
8659	77 EEO Best Practices SPP 077	-	3,200	14,895	190,238
8659	80 Student Success and Support Program SPP 080	6,246,979	-	-	-
8659	81 Student Equity SPP 081	4,100,088	-	-	-
8659	82 Equitable Placement Support and Completion SPP 082	-	-	370,358	1,326,241
8659	85 Staff Development - Classified SPP 85	-	-	-	119,725
8659	86 Staff Development - Academic SPP 086	-	-	-	153
8627	92 NABTU Certified MC3 Apprenticeship Readiness SPP 092	-	623	-	182,526
8659	93 CalFresh Outreach SPP 093	50,679	5,983	-	9,767
8659	94 Military Articulation Platform Summit and Funding (MAPS) SPP 194	-	376,284	1,431,148	192,569
8659	98 Foster & Kinship Care Education Grant SPP 098	62,903	59,631	59,732	66,636
8659	102 Foster Parent Pre-Training - CS-03461 SPP102	6,126	-	-	-
8659	104 Zero Textbook Cost Program SPP 104	-	33,007	120,673	837,324
8659	105 K12 PC and K14 TAP Fund Return 18-19 SPP 105	-	36,708	137,104	-
8659	110 MESA- Mathematics, Engineering, and Science Achievement Program SPP 110	-	15,206	584,855	3,018,082
8629	114 Basic Needs Centers SPP 114	35,060	823,917	1,342,226	2,271,820
8659	116 K-12 Strong Workforce Program SPP 116	3,964,372	-	-	-
8659	121 Middle College HS (Norco) SPP 121	76,897	144,426	93,677	264,368
8659	122 K-12 Strong Workforce Program 19/20 SPP 122	84,818	4,731,795	31,759	-
8659	128 K12 PC and K14 TAP Fund Return 19-20 SPP 128	-	-	6,628	258,252
8627	129 Whale Tail SPP 129	-	1,274	12,967	33,829
8627	139 GO-BIZ 19/20 Grant SPP 139	134,039	-	-	-
8659	140 Student Food & Housing Support (Basic Needs) SPP 140	127,426	887,496	711,826	1,050,990
8629	141 Financial Aid Technolgy SPP 141	83,526	108,549	160,977	162,361
8659	143 Guided Pathways 22/26 SPP 143	-	10,213	575,589	868,831
8659	149 K-12 Strong Workforce Program FY 20/21 SPP 149	505,222	112,425	2,743,146	36,242
8629	150 Mental Health Support SPP 150	304,303	903,590	1,104,628	1,062,711
8659	153 K-12 Strong Workforce Program - FY 21/22 SPP 153	10,259,344	-	136,869	7,832,697
8629	155 Dreamer Resource Liaison Support SPP 155	81,485	115,565	141,840	992,110
8659	159 COVID-19 Response Block Grant SPP 159	1,798,311	-	-	-
8627	166 Innovation in Higher Ed. Planning SPP 166	198,714	264,956	83,509	369,578
8627	167 California Space Grant Consortium SPP 167	8,801	-	-	-

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8629	170 Faculty/Staff Diversity SPP 170	1,500	71,241	81,739	416,423
8659	171 CAI- Short Order Cook Apprenticeship SPP 171	12,018	2,630	6,241	73,953
8621	180 DSP&S SPP 180	3,987,002	4,610,940	4,825,700	4,626,747
8627	181 High Road Training Partnership (H RTP) 23/24 SPP 181	-	-	179,348	998,566
8629	182 Concurrent Enrollment Program SPP 182	81,764	-	-	-
8659	184 College and Career Access Pathways SPP 184	84	-	32,000	52,607
8627	186 Veteran's Resource Center 19/20 SPP 186	571,285	(17,146)	31,827	5,841
8627	187 Workforce Development Program 19/20 SPP 187	-	500,000	-	-
8627	190 Veteran's Resource Center SPP 190	126,347	-	-	-
8627	191 Early Childhood Education Center SPP 191	11,487	166,258	3,737,029	1,084,938
8627	192 New Workforce Development Center SPP 192	-	1,000,000	-	-
8627	194 Military Articulation Platform Summit and Funding (MAPS) SPP 194	776,929	1,223,071	-	-
8627	195 Norco College Industry and Inclusion SPP 195	-	6,316	-	-
8627	197 Learning-Aligned Employment Program - On Campus SPP 197	-	35,366	347,150	-
8627	198 Learning-Aligned Employment Program - Public Schools SPP 198	-	-	2,376	-
8627	204 California Youth Leadership Corps SPP 204	76,358	123,067	-	-
8659	206 K14 Pathways Technical Assistance Provider 20/21 SPP 206	689,904	671,436	-	33,660
8659	210 K-12 Strong Workforce Program - FY 22/23 SPP 210	-	4,068,453	12,982,922	7,558,081
8627	211 California Space Grant Consortium- Fund B - SPP 211	5,493	-	-	-
8627	212 Clean Mobility Voucher Pilot Program SPP 212	46,777	-	-	1,500,000
8659	213 Rising Scholars Network SPP 213	-	85,297	156,379	889,191
8659	216 CAI-CHABOT Las Positas-Robert Half Cybersecurity SPP 216	-	-	19,366	151,134
8659	218 LGBTQ+ SPP 218	1,959	43,851	100,059	671,779
8659	220 Regional Equity & Recovery Partnerships SPP 220	-	-	2,600	176,477
8659	226 Invention and Inclusive Innovation (i3) Initiative SPP 226	-	239,437	678	9,885
8627	227 California Space Grant Consortium- Fund D SPP 227	-	889	-	9
8659	229 Foothill De Anza CCD CVC-OEI SPP 229	-	-	-	4,941
8659	238 Adult Learner Focused SEM SPP 238	-	7,722	-	-
8659	242 California Low Cost Insurance Program SPP 242	-	1,500	-	-
8627	244 High Road Training Partnership SPP 244	-	-	418,844	677,475
8627	247 EEIC TSNE Uplift Project SPP 247	55,377	23,785	-	-
8659	249 Umoja Community Education Foundation SPP 249	34,132	11,671	43,838	233,616
8659	251 Innovation and Effectiveness Grant SPP 251	276,648	236,343	-	-
8659	252 Regional Collaboration and Coordination SPP 252	315,369	686,426	718,674	2,396,659
8627	255 Song Brown Registered Nursing - 18/20 SPP 255	-	105,131	294,869	-
8627	258 Song Brown RN Special Program 24/25	-	-	-	405,000
8627	264 Song Brown Capitation 23/24 SPP 264	-	-	150,000	150,000
8627	265 Song Brown Registered Nursing 17/19 SPP 265	80,000	80,000	-	-
8659	266 Song Brown RN Special Programs 20/22 SPP 266	30,000	-	-	-
8627	267 College Fellows - State Funding SPP 267	-	16,500	47,119	146,381
8659	268 Covid-19 Recovery Block Grant SPP 268	-	1,048,282	11,343,741	5,235,377
8927	270 College Fellows SPP 270	-	605,372	-	-
8659	279 CCAP STEM Pathways Academy SPP 279	122,696	262,246	232,440	838,288
8659	287 California Apprenticeship Initiative - FY 22/23 SPP 287	-	-	112,318	7,682
8659	292 K12 PC and K14 TAP 22/23 SPP 292	-	-	791,610	603,390
8659	294 Strong Workforce Program Local 22/23 SPP 294	-	195,565	4,501,347	289,253
8659	295 Strong Workforce Program Regional 22/23 SPP 295	-	280,765	4,403,314	8,348,584
8627	299 Pipe- Line (Programs For Institutional Pathway Engagement-STEM Area) SPP 299	-	-	26,320	102,051
8627	308 Riverside Campus - High Road To Correctional Health Professions SPP 308	-	-	-	380,000
8627	311 The Puente Project - Regents UC SPP 311	-	-	23,303	131,697
8627	314 Cell - Learning Lab SPP 314	62,126	28,607	-	-
8659	318 Umoja Campus Programs SPP 318	-	-	218,743	329,198
8659	319 African American Male Education Network Development (A2MEND) SPP 319	-	-	59,274	49,362
8627	321 UCR Health Professions Pathway Program SPP 321	-	-	-	20,000
8659	323 Juvenile Justice Impacted Students SPP 323	-	-	20,936	1,819,972
8629	324 Strong Workforce Program Local 23/24 SPP 324	-	-	59,805	4,063,087

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8629	325 Strong Workforce Program Regional 23/24 SPP 325	-	-	1,509	10,719,606
8627	326 Launch Apprenticeship Innovation Funding SPP 326	-	-	322,862	21,312
8659	327 California Apprenticeship Initiative - Rural SPP 327	135,701	113,545	-	-
8659	330 K14 Pathways Technical Assistance Provider 21/22 SPP 330	-	711,880	425,363	257,757
8659	333 English Language Learner Healthcare Pathways SPP 333	-	-	592,829	144,260
8659	336 K-12 Strong Workforce Program - FY 23/24 SPP 336	-	-	1,833,245	16,953,724
8627	337 Greater La Data Science Pathways SPP 337	-	-	-	120,000
8627	341 California Space Grant Consortium Fund C SPP 341	313	5,970	-	-
8627	343 Accelerate InSoCal SPP 343	-	-	-	30,000
8659	344 Strong Workforce Program Local 20/21 SPP 344	3,252,900	297,392	-	-
8659	345 Strong Workforce Program Regional 20/21 SPP 345	6,353,069	1,655,320	250,348	-
8659	346 Strong Workforce Program Local 17/18 SPP 346	204,531	-	-	-
8659	347 Strong Workforce Program Regional 17/18 SPP 347	328,447	-	-	-
8659	348 Strong Workforce Program Local 18/19 SPP 348	117,455	-	-	-
8659	349 Strong Workforce Program Regional 18/19 SPP 349	2,455,157	-	-	-
8659	350 Strong Workforce Program Local 19/20 SPP 350	2,364,505	108,112	-	-
8659	351 Strong Workforce Program Regional 19/20 SPP 351	4,955,742	93,566	80,025	-
8659	353 California Apprenticeship Initiative FY 21/22 SPP 353	-	373,880	560,286	542,076
8659	355 K12 PC and K14 Technical Assistance Provider 23/24 SPP 355	-	-	-	1,395,000
8659	357 K14 Pathways Technical Assistance Provider 19/20 SPP 357	88,166	-	-	-
8627	358 Pathways to Computing SPP 358	1,789	(2)	-	-
8626	367 CalWORKs SPP 367	1,328,098	1,389,936	1,377,815	1,417,897
8659	369 Center of Excellence SPP 369	-	-	-	1,600,000
8627	372 Promoting Achievable College Transitions SPP 372	-	-	-	563,995
8659	374 CTE Data Unlocked Initiative SPP 374	50,000	-	-	-
8659	380 Strong Workforce Program Local 21/22 SPP 380	240,227	3,715,644	254,441	-
8659	381 Strong Workforce Program Regional 21/22 SPP 381	244,702	5,020,598	4,880,241	334,614
8629	382 AB 86 Adult Education Block Grant SPP 382	423,999	-	552,961	113,731
8629	387 AB 86 Adult Education Block Grant SPP 387	187,680	374,623	-	673,826
8629	388 AB 86 Adult Education Block Grant SPP 388	-	448,875	167,176	-
8659	389 Faculty Entrepreneurship Champion SPP 389	1,684	-	-	-
8627	391 Western Riverside Council of Governments - IREN SPP 391	-	-	-	100,000
8627	398 Riverside Campus - Pathway to Cyber Success SPP 398	-	-	28,150	471,517
8681	735 Lottery SPP 735	-	-	-	-
		<u>2,079,922</u>	<u>2,046,801</u>	<u>2,255,934</u>	<u>8,427,313</u>
Total 2.0		<u>73,601,015</u>	<u>66,987,429</u>	<u>100,555,124</u>	<u>153,151,029</u>

3.0 Local Income

8820	11 Mustangs Eat SPP 011	-	-	-	5,000
8890	33 Foster Youth Dual Enrollment Project SPP 033	50,499	51,814	27,121	83,071
8820	79 Guided Pathways - SEIG SPP 079	-	6,000	-	-
8820	106 National Assoc of College & University Business Officers SPP 106	-	1,315	2,145	26,541
8820	107 Irvine Foundation Apprenticeship SPP 107	851,257	214,574	-	-
8820	111 Trustee Fellowship Award SPP 111	-	-	-	65,750
8820	113 FAFSA Challenge Award SPP 113	-	500	-	-
8890	124 Middle College High School Val Verde USD SPP 124	150,401	79,959	102,758	90,697
8890	125 Middle College High School SPP 125	111,745	97,082	105,301	93,540
8890	126 Nuview Union School District ECHS SPP 126	142,833	161,216	158,369	150,092
8890	134 CACT Seminars SPP 134	-	-	1,263	15,180
8890	146 PAC Income Account - SPP 146	-	-	-	4,000
8820	151 CA Wellness Foundation - Rising Scholars SPP 151	15,990	85,433	151,599	31,978
8820	158 Equity Transfer Initiative SPP 158	3,284	24,716	-	-
8820	161 Foster Youth Support Services SPP 161	72,333	59,754	97,606	24,761
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	-	496	-	-
8820	163 Oasis Hub Innovation Ecosystem SPP 163	-	24,610	2,419	132,970
8820	182 Concurrent Enrollment Program SPP 182	-	92,570	-	-
8820	185 California Youth Leadership Corps - MOU SPP 185	3,451	95,135	52,133	55,281

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8820	214 Journalism California Humanities MOU SPP 214	12,447	11,980	5,020	-
8820	228 Reach Grant SPP 228	-	-	384	25,000
8820	231 Third Sector Capital Design Group SPP 231	25,000	-	-	-
8820	232 California College Pathways Fund Grant SPP 232	10,628	42,361	7,639	-
8820	238 Adult Lerner Focused Sem Grant SPP 238	-	843	7,839	14,439
8820	242 California Low Cost Insurance Program SPP 242	-	-	2,000	-
8890	245 Intelecom Intelligent Telecommunications SPP 245	-	-	-	684,181
8890	247 EEIC TSNE Uplift Project SPP 247	-	32,707	62,093	-
8820	248 Lumina Foundation SPP 248	-	37,500	12,375	-
8820	263 Rockefeller Philanthropy Advisors Fiscal Resilience SPP 263	285,000	-	-	-
8820	275 Partnership to Advance Youth Apprenticeship SPP 275	50,000	-	-	-
8820	277 Uplift CA Subgrant SPP 277	-	3,500	-	-
8890	289 NASA Community College Aerospace Scholars Program SPP 289	-	-	-	25,000
8820	296 National Assoc for CC Entrepreneurship SPP 296	-	-	3,067	1,933
8820	309 Everyday Entrepreneur (EE) Program SPP 309	-	-	-	5,000
8820	316 Launch Flex Fund SPP 316	-	36,438	7,464	1,098
8820	331 Foster Youth Advocacy Program SPP 331	145	-	-	-
8890	364 Gateway to College Charter School SPP 364	8,676	42,044	104,079	100,000
8820	368 CA Earned Income Tax Credit and Young Child Tax Credit SPP 368	1,200	511	2,799	1,829
8820	384 Leadership Academy Program SPP 384	4,250	-	-	-
8880	709 Int'l Student Capital Outlay Surcharge SPP 709	87,443	51,484	38,682	734,951
Total 3.0		<u>1,886,579</u>	<u>1,254,543</u>	<u>954,157</u>	<u>2,372,292</u>
4.0 Interfund Transfer					
8980	553 COVID-19 Recovery Costs - FEMA SPP 553	-	58,930	-	-
8980	841 Riverside College - Life Science Reconstruction SPP 841	-	-	288,883	11,117
Total 4.0		<u>-</u>	<u>58,930</u>	<u>288,883</u>	<u>11,117</u>
5.0 Intrafund Transfers In (Out)					
From (To) Resource 1000:					
8999	180 DSP&S Match/Over SPP 180	521,665	436,187	563,484	1,147,157
8999	300 Fed Work Study SPP 300	10,495	33,355	36,889	42,081
8999	301 FWS Off Campus 100% Amer Reads SPP 301	367	202	51	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	154	171	121	-
8999	303 FWS Off Campus Literacy SPP 303	346	631	56	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	251,580	323,250	335,644	378,737
8999	305 FWS On Campus CalWORKs (25%) SPP 305	273	547	617	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	14	-	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	32	45	60	-
8999	554 College Promise Program SPP 554	359,692	22,988	124,204	1,163,556
8999	730 Veterans Education SPP 730	4,842	4,842	2,498	4,842
Total 5.0		<u>1,149,460</u>	<u>822,218</u>	<u>1,063,624</u>	<u>2,736,373</u>
Total Available Funds		<u>\$ 120,427,673</u>	<u>\$ 106,872,357</u>	<u>\$ 120,750,886</u>	<u>\$ 194,553,312</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 77,381	\$ 93,483	\$ 267,217	\$ 305,407
	Total 1100	77,381	93,483	267,217	305,407
1218	Regular Full Time Administrator	1,367,694	1,681,135	1,916,810	1,885,962
1219	Counselors/Librarians/Release Time	4,534,236	4,600,730	5,648,863	7,103,126
	Total 1200	5,901,930	6,281,865	7,565,673	8,989,088
1330	Part-Time Teaching Fall	-	-	-	116,437
1332	Part-Time Teaching Winter	2,856	-	-	-
1333	Part-Time Teaching Spring	-	41,287	-	-
1336	Regular - Overload Summer (Even years)	894	-	-	-
1360	Other - Substitute Teaching	5,804	-	1,788	-
1370	Instructional Stipends	67,381	-	-	-
1371	Large Lecture Stipends	500	-	-	-
	Total 1300	77,434	41,287	1,788	116,437
1439	Part-Time Non-Instructional	4,063,581	5,084,956	5,110,263	2,761,002
1490	Special Assignments	913,780	810,995	1,412,941	2,601,896
	Total 1400	4,977,360	5,899,171	6,524,441	5,362,898
	Total 1000 Series	11,034,105	12,315,806	14,359,120	14,773,830
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	171,996	608,772	628,668	700,081
2118	Full-Time Administrator	2,833,326	2,948,758	3,311,270	4,481,168
2119	Full-Time - Regular / Confidential	9,391,014	10,030,366	10,753,498	14,715,385
2129	Permanent Part-Time	1,014,237	967,734	722,016	1,328,409
	Total 2100	13,410,573	14,555,629	15,415,452	21,225,043
2210	Full-Time Instructional Aides	487,621	525,555	640,020	839,917
2220	Part-Time Instructional Aides	154,392	76,869	27,579	30,782
	Total 2200	642,012	602,424	667,598	870,699
2331	Student Help Non-Instructional	2,239,763	2,931,609	3,267,115	2,855,607
2339	Classified Hourly	677,338	799,535	870,340	877,462
2349	Overtime	259,160	213,379	383,841	257,645
2369	Substitutes	97,337	114,040	168,444	40,947
	Total 2300	3,273,599	4,058,563	4,689,739	4,031,661
2430	Student Instructional	50,700	73,408	109,670	29,420
2440	Overtime - Instructional Aides	10,314	12,539	10,775	12,000
2449	Part-Time Hourly Instructional Aides	274,643	269,210	347,599	256,021
2469	Substitute Instructional Aides	3,995	36,614	13,805	-
	Total 2400	339,651	391,770	481,849	297,441
	Total 2000 Series	17,665,836	19,608,386	21,254,639	26,424,844

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Employee Benefits</u>					
3110	STRS Teaching - Instr Aide	25,254	26,003	54,786	92,989
3120	STRS - Classified	51,876	58,142	59,206	80,048
3130	STRS - Other Academic Employee	1,493,673	1,913,749	2,301,947	2,547,395
3150	CalSTRS On-Behalf- Teacher's & Aides	14,471	13,875	10,624	-
3160	CalSTRS On-Behalf- Classified	48,244	29,144	28,374	-
3170	CalSTRS On-Behalf- Acad Non-Teaching	810,306	839,455	936,017	-
	Total 3100	<u>2,443,824</u>	<u>2,880,368</u>	<u>3,390,955</u>	<u>2,720,432</u>
3210	PERS - Teachers and Aides	160,298	163,660	183,566	209,612
3220	PERS - Classified	2,947,083	3,524,883	3,985,093	5,579,395
3225	PERS - Classified Other	-	-	176	-
3230	PERS - Academic Non-Teaching	258,799	250,555	277,769	258,266
	Total 3200	<u>3,366,180</u>	<u>3,939,098</u>	<u>4,446,604</u>	<u>6,047,273</u>
3310	OASDI - Teachers and Aides	43,981	40,361	43,516	48,788
3315	Medicare -Teachers and Aides	15,862	16,142	18,882	22,628
3320	OASDI - Classified	818,146	882,423	956,444	1,293,414
3325	Medicare - Classified	208,525	227,621	245,359	325,539
3330	OASDI - Other Academic Employee	76,918	75,826	71,433	53,070
3335	Medicare - Other Academic Employee	156,932	176,442	206,440	208,113
	Total 3300	<u>1,320,364</u>	<u>1,418,815</u>	<u>1,542,074</u>	<u>1,951,552</u>
3410	H&W - Teaching - Instr Aide	167,208	183,027	246,317	340,248
3420	H&W - Classified	3,357,948	3,729,253	3,588,631	5,328,436
3430	H&W - Other Academic Employee	1,191,840	1,256,306	1,375,073	2,334,673
3450	OPEB - Teaching - Instr Aide	2,292	2,302	2,837	3,181
3460	OPEB - Classified	31,093	34,020	36,637	47,354
3470	OPEB - Other Academic Employee	21,672	24,257	28,181	28,704
	Total 3400	<u>4,772,053</u>	<u>5,229,166</u>	<u>5,277,675</u>	<u>8,082,596</u>
3510	SUI - Teaching - Instr Aide	5,472	5,329	651	778
3520	SUI - Classified	71,943	77,484	8,340	11,248
3530	SUI - Other Academic Employee	54,096	58,118	6,983	7,183
	Total 3500	<u>131,511</u>	<u>140,930</u>	<u>15,974</u>	<u>19,209</u>
3610	WC - Instr Aide	18,303	18,353	22,631	25,442
3620	WC - Classified	264,847	294,107	314,999	404,106
3630	WC - Other Academic Employee	173,378	194,052	225,434	229,633
	Total 3600	<u>456,529</u>	<u>506,512</u>	<u>563,064</u>	<u>659,181</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 3000 Series	<u>12,490,461</u>	<u>14,114,888</u>	<u>15,236,347</u>	<u>19,480,243</u>
<u>Books and Supplies</u>					
4230	Reference Books	57,998	68,895	16,439	94,303
	Total 4200	<u>57,998</u>	<u>68,895</u>	<u>16,439</u>	<u>94,303</u>
4320	Instructional Supplies	1,647,774	1,394,842	1,800,407	8,465,882
4330	Periodicals & Magazines	11,424	9,089	13,874	12,518
4351	Instructional Media Supplies	-	-	-	3,435
4360	Tests	48,961	66,647	212,144	27,956
4370	Commencement Supplies	10,119	7,020	6,349	9,000
	Total 4300	<u>1,718,278</u>	<u>1,477,597</u>	<u>2,032,774</u>	<u>8,518,791</u>
4510	Maintenance Supplies	(174)	764	2,645	101,000
4520	Custodial Supplies	(1,000)	26,146	10,266	-
4540	Health Supplies	11,016	-	-	-
4555	Copying and Printing	189,971	261,281	324,133	274,716
4575	Software < \$500	5,599	743	4,776	4,712
4590	Office & Other Supplies	783,523	743,258	897,319	5,322,089
	Total 4500	<u>988,934</u>	<u>1,032,193</u>	<u>1,239,138</u>	<u>5,702,517</u>
4644	Repair Parts	36,760	155,327	28,454	8,746
4690	Other Transportation Supplies	748	1,571	318	5,309
	Total 4600	<u>37,508</u>	<u>156,899</u>	<u>28,772</u>	<u>14,055</u>
4710	Food	206,287	645,777	962,754	1,207,282
4791	Paper Products	5,117	-	-	-
4792	Cleaning Supplies	6,237	-	-	-
	Total 4700	<u>217,640</u>	<u>645,777</u>	<u>962,754</u>	<u>1,207,282</u>
	Total 4000 Series	<u>3,020,357</u>	<u>3,381,361</u>	<u>4,279,877</u>	<u>15,536,948</u>
<u>Services and Operating Expenses</u>					
5045	Postage	141,275	190,045	32,577	72,356
	Total 5000	<u>141,275</u>	<u>190,045</u>	<u>32,577</u>	<u>72,356</u>
5110	Consultants	719,406	495,076	321,907	1,290,447
5120	Lecturers	33,800	40,500	72,045	98,959
5130	Doctors/Nurses	3,000	-	-	-
5160	Ambulance	-	850	-	-
5195	Entry Fees	-	420	960	-
5197	Grant/Contract Sub-Agreement	25,661,791	13,669,106	24,962,861	52,338,707
5198	Professional Services	3,132,137	2,608,214	2,822,001	5,540,787
	Total 5100	<u>29,550,135</u>	<u>16,814,166</u>	<u>28,179,774</u>	<u>59,268,900</u>
5210	Mileage	5,780	9,797	7,280	158,841
5211	Meeting Expense	90,379	371,213	696,305	1,665,848

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals <u>2021-2022</u>	Actuals <u>2022-2023</u>	Actuals <u>2023-2024</u>	Proposal <u>2024-2025</u>
5219	Other Travel Expenses	110,250	170,936	344,803	725,862
5220	Conferences	462,696	801,537	1,028,570	2,403,516
	Total 5200	669,105	1,353,482	2,076,957	4,954,067
5310	Memberships / Dues	91,811	103,149	104,011	203,430
	Total 5300	91,811	103,149	104,011	203,430
5401	Self Insurance Claims	16,673	-	-	-
5420	Liability Insurance	15,105	-	-	-
	Total 5400	31,777	-	-	-
5510	Natural Gas	78	-	-	-
5520	Electricity	-	134	-	-
5540	Telephone	2,500	-	-	4,000
5541	Cellular Telephone	462,076	363,672	43,925	79,632
5550	Laundry and Cleaning	-	-	252	500
5560	Towel Service	-	-	6,607	-
5570	Waste Disposal	1,285	25	-	-
	Total 5500	465,939	363,831	50,785	84,132
5621	Catalog Printing	7	-	-	-
5630	Rents and Leases	133,970	185,911	88,932	765,641
5644	Repairs	99,431	111,714	98,756	105,271
5649	Computer Software Maintenance/Lic	3,425,092	2,780,738	2,480,688	4,783,751
5650	Transportation Contracts	11,291	8,177	8,567	90,828
	Total 5600	3,669,791	3,086,540	2,676,943	5,745,491
5730	Legal	-	3,440	-	-
5740	Advertising	441,519	575,359	963,453	1,520,534
5790	Other Legal Expenses	947,294	811,007	1,087,396	942,871
	Total 5700	1,388,813	1,389,806	2,050,849	2,463,405
5830	Surveys	17,344	456	1,368	8,218
5850	Fingerprints	1,010	6,438	1,406	1,500
5890	Outside Services and Operating Costs	2,263,676	1,416,352	1,502,108	3,309,055
5892	Bank Charges	730	922	909	909
5899	Budget Augmentation Holding	-	-	-	13,319,930
	Total 5800	2,282,760	1,424,169	1,505,791	16,639,612
5910	Indirect Charges	4,950,461	4,870,840	2,005,400	5,000,707
	Total 5900	4,950,461	4,870,840	2,005,400	5,000,707
	Total 5000 Series	43,241,867	29,596,028	38,683,087	94,432,100

Capital Outlay

Site and Site Improvements

6121	Advertising & Legal	-	2,555	-	-
6122	Engineering	-	19,960	4,990	-

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
6123	Architect's Fees	28,800	1,860	5,625	43,500
6124	Testing	4,623	1,624	100,953	-
6126	Construction Contract	190,218	(85,368)	146,535	1,761,500
6127	Fixtures & Fixed Equipment	17,058	3,990	17,660	70,030
6128	Inspection	2,438	13,999	13,014	-
6129	Other	15,318	23,748	1,096	-
	Total 6100	258,454	(17,632)	289,873	1,875,030
Buildings					
6213	Architect's Fees	23,788	-	-	-
6214	Testing	33,021	(3,634)	-	-
6216	Construction Contract	486,670	(1,930)	-	199,025
6217	Fixtures & Fixed Equipment	96,418	-	-	-
6218	Inspection	7,321	-	-	-
6219	Other Building Expense	3,439	-	-	-
6222	Engineering	3,420	-	-	-
6223	Architect's Fee	192,142	135,526	111,101	1,084,938
6224	Testing	-	3,126	19,097	-
6226	Remodel	41,297	204,306	3,555,546	50,300
6227	Fixtures & Fixed Equipment	186,141	303,978	1,631,703	1,579,173
6228	Inspection	-	392	77,701	-
6229	Other Building Expense	1,680	-	176,858	-
	Total 6200	1,075,337	650,279	5,576,816	2,913,436
Library Books					
6310	Library Books-Purchase	172,642	226,971	169,908	144,052
6311	Library Media Material	27,527	26,243	-	27,520
6312	Library Subscriptions	360,087	355,206	317,935	345,614
	Total 6300	560,256	608,420	487,843	517,186
Equipment					
6481	Equip Add'l \$200 to \$4,999	2,190,303	3,118,221	1,328,470	3,159,316
6482	Equip Add'l >\$5,000	6,209,874	5,871,468	3,999,825	1,259,945
6485	Computer Equip Add'l \$200 to \$4,999	5,384,569	964,265	914,863	1,532,010
6486	Computer Equip Add'l >\$5,000	403,709	435,397	829,210	175,621
6491	Equipment Replc \$200 to \$4,999	8,227	-	-	-
6495	Computer Equip Replc \$200 to \$4,999	-	4,204	-	-
	Total 6400	14,196,682	10,393,555	7,072,368	6,126,892
	Total 6000 Series	16,090,729	11,634,622	13,426,900	11,432,544
Student Aid					
7511	Student Financial Aid	3,884,005	819,263	822,553	1,527,532
7520	Student Financial Grant	5,000	-	-	-
7521	Student Financial Aid	1,382,917	301,939	434,368	563,557
	Total 7500	5,271,922	1,121,202	1,256,921	2,091,089
Other Student Aid					

**Riverside Community College District
2024-2025 Final Budget
Resource 1190 - Grants and Categorical Programs Expenditures**

Object	Account Description	Audited Actuals 2021-2022	Audited Actuals 2022-2023	Unaudited Actuals 2023-2024	Final Budget Proposal 2024-2025
7620	Student Financial Grants	2,002,344	5,373,226	1,125,656	3,377,321
7631	Housing Vouchers	289,777	788,651	1,109,191	1,350,036
7640	Book Grants	1,558,116	674,089	1,384,292	3,355,814
7650	Meal Grants	281,302	500,224	729,700	855,369
7660	Bus Passes	114,599	202,437	144,731	372,947
7661	Educational Supplies	224,502	148,781	313,851	1,059,110
	Total 7600	4,470,639	7,687,408	4,807,421.96	10,370,597
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 1000	299,940	203,682	-	-
	To Resource 1110	160,984	423,007	-	-
	To Resource 1130	-	1,500,000	-	-
	To Resource 1050	3,245,412	3,003,924	-	-
	To Resource 1070	922,828	1,046,189	-	-
	To Resource 1090	204,446	-	-	-
	To Resource 1190	-	58,930	288,883	11,117
	To Resource 3200	1,799,846	891,922	-	-
	To Resource 3300	508,301	285,000	-	-
	To Resource 4100	-	-	7,157,691	-
	TOTAL 7390	7,141,757	7,412,655	7,446,574	11,117
	Total 7000 Series	16,884,318	16,221,265	13,510,917	12,472,803
	Total Expenditures	120,427,673	106,872,357	120,750,886	194,553,312
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 120,427,673	\$ 106,872,357	\$ 120,750,886	\$ 194,553,312

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 3,553,181
Local Income	\$ 3,116,195	
Interfund Transfer From Resource 1110	<u>95,000</u>	
Total Income		<u>3,211,195</u>
Total Available Funds (TAF)		<u>\$ 6,764,376</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,449,735
3000	Employee Benefits	709,940
4000	Books and Supplies	1,429,621
5000	Services and Operating Expenses	363,106
6000	Capital Outlay	<u>49,403</u>
	Total Expenditures	4,001,805
7900	Contingency / Reserves	<u>2,762,571</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 6,764,376</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 1,156,204	\$ 2,315,464	\$ 2,728,465	\$ 2,846,450
8860 Interest	9,479	103,830	159,204	151,245
8861 Fair Market Value of Investments	(71,424)	(14,585)	48,298	-
8890 Video /Vending /Pepsi Support	42,005	(91,902)	135,673	118,500
Total 1.0	<u>1,136,265</u>	<u>2,312,807</u>	<u>3,071,639</u>	<u>3,116,195</u>
2.0 Interfund Transfer				
8980 From Resource 1190	1,799,846	891,922	-	-
8980 From Resource 1110	95,000	95,000	95,000	95,000
Total 2.0	<u>1,894,846</u>	<u>986,922</u>	<u>95,000</u>	<u>95,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>3,298,047</u>	<u>3,927,521</u>	<u>4,086,736</u>	<u>3,553,181</u>
Total Available Funds	<u>\$ 6,329,158</u>	<u>\$ 7,227,250</u>	<u>\$ 7,253,375</u>	<u>\$ 6,764,376</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 340,446	\$ 368,909	\$ 401,856	\$ 406,875
2119	Full-Time - Regular / Confidential	437,731	462,576	427,180	611,462
2129	Permanent Part-Time	149,142	182,526	234,999	258,329
2169/2369	Classified Substitute	-	22,222	33,686	44,920
	Total 2100	927,318	1,036,234	1,097,721	1,321,586
2330	Other Hourly	-	1,189	-	-
2331	Student Help	91,495	215,871	303,261	126,435
2349	Overtime	12,273	11,098	13,023	1,714
	Total 2300	103,768	228,158	316,284	128,149
	Total 2000 Series	1,031,086	1,264,392	1,414,005	1,449,735
<u>Employee Benefits</u>					
3220	PERS - Classified	205,241	245,879	273,696	343,387
	Total 3200	205,241	245,879	273,696	343,387
3320	OASDI - Classified	55,244	57,938	64,817	78,705
3325	Medicare - Classified	13,380	17,195	17,343	19,188
	Total 3300	68,624	75,132	82,160	97,893
3420	H & W - Classified	206,943	206,297	181,306	241,902
3460	OPEB - Classified	2,068	2,533	2,828	2,900
	Total 3400	209,011	208,830	184,134	244,802
3520	SUI - Classified	4,614	4,938	503	661
	Total 3500	4,614	4,938	503	661
3620	WC - Classified	16,194	19,374	22,431	23,197
	Total 3600	16,194	19,374	22,431	23,197
3920	Other - Classified	(138)	(318)	(7)	-
	Total 3900	(138)	(318)	(7)	-
	Total 3000 Series	503,546	553,836	562,917	709,940
<u>Books and Supplies</u>					
4555	Copying and Printing	391	354	751	760
4590	Office & Other Supplies	3,137	4,276	5,207	5,895
	Total 4500	3,528	4,631	5,958	6,655
4644	Repair Parts	19,117	1,146	1,192	3,827
	Total 4600	19,117	1,146	1,192	3,827
4711	Protein	104,483	200,867	246,878	240,148

**Riverside Community College District
2024-2025 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
4712	Dessert	13,308	27,620	44,545	50,486
4713	Dairy	43,983	86,811	98,141	95,450
4714	Produce	28,376	41,236	52,120	42,700
4715	Beverage	159,355	274,430	357,476	387,000
4716	Bread	10,515	19,176	29,525	38,800
4717	Groceries	183,119	354,130	471,238	478,050
4790	Other Supplies	(27)	150	66	-
4791	Paper Products	47,173	66,639	88,757	68,500
4792	Cleaning Supplies	6,360	12,064	17,002	8,500
4793	Kitchen Expendables	8,802	11,171	10,506	9,505
	Total 4700	605,447	1,094,294	1,416,254	1,419,139
	Total 4000 Series	628,092	1,100,070	1,423,403	1,429,621
<u>Services and Operating Expenses</u>					
5045	Postage	1	-	-	-
	Total 5000	1	-	-	-
5220	Conference Expense	-	-	343	3,000
	Total 5200	-	-	343	3,000
5310	Memberships / Dues	235	235	235	235
	Total 5300	235	235	235	235
5421	GL & Property Expenses	17,013	25,288	28,280	43,492
	Total 5400	17,013	25,288	28,280	43,492
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	620	622	626	750
5550	Laundry & Cleaning	30,676	(1,954)	23,966	31,547
	Total 5500	72,195	39,568	65,492	73,197
5630	Rents & Leases	2,304	724	2,217	3,500
5644	Repairs	50,809	60,500	54,723	89,241
5649	Computer Software Maintenance/Lic	-	-	-	7,565
	Total 5600	53,113	61,224	56,940	100,306
5710	Audit	2,952	3,128	3,284	3,180
5740	Advertising	366	-	-	850
5790	Licenses, Permits, and Other Fees	4,964	10,286	7,191	6,232
	Total 5700	8,282	13,414	10,475	10,262
5890	Outside Services and Operating Costs	52	1,670	1,085	50,864
5891	Sales Tax	965	1,331	(3,325)	750
5892	Bank Charges	44,676	81,280	107,059	81,000
	Total 5800	45,692	84,281	104,819	132,614
	Total 5000 Series	196,532	224,010	266,583	363,106

**Riverside Community College District
2024-2025 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
Capital Outlay					
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	4,841	(2,021)	3,163	30,973
6482	Equipment Addt'l > \$5,000	37,475	-	30,123	18,130
6485	Comp Equip Addt'l \$200 to \$4,999	64	227	-	300
	Total 6400	<u>42,380</u>	<u>(1,794)</u>	<u>33,287</u>	<u>49,403</u>
	Total 6000 Series	<u>42,380</u>	<u>(1,794)</u>	<u>33,287</u>	<u>49,403</u>
	Total Expenditures	<u>2,401,637</u>	<u>3,140,514</u>	<u>3,700,194</u>	<u>4,001,805</u>
Contingency/Fund Balance					
7910	Restricted	3,927,521	4,086,736	3,553,181	2,762,571
	Total 7900	<u>3,927,521</u>	<u>4,086,736</u>	<u>3,553,181</u>	<u>2,762,571</u>
	Total 7000 Series	<u>3,927,521</u>	<u>4,086,736</u>	<u>3,553,181</u>	<u>2,762,571</u>
Total Resource 3200					
Expenditures/Contingency/Fund Balance		<u>\$ 6,329,158</u>	<u>\$ 7,227,250</u>	<u>\$ 7,253,375</u>	<u>\$ 6,764,376</u>

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

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 1,229,187
Federal Income	\$ 25,000	
State Income	96,000	
Local Income	1,845,494	
Interfund Transfer From Resource 1000	200,000	
Interfund Transfers From Resource 1110	<u>75,000</u>	
Total Income		<u>2,241,494</u>
Total Available Funds (TAF)		<u>\$ 3,470,681</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 1,133,210
2000	Classified Salaries	518,838
3000	Employee Benefits	565,392
4000	Books and Supplies	50,754
5000	Services and Operating Expenses	133,724
6000	Capital Outlay	<u>17,985</u>
	Total Expenditures	2,419,903
7900	Contingency / Reserves	<u>1,050,778</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 3,470,681</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Federal Income				
8190 Federal Income	\$ -	\$ 16,578	\$ -	\$ 25,000
Total 1.0	<u>-</u>	<u>16,578</u>	<u>-</u>	<u>25,000</u>
2.0 State Income				
8629 State Bailout Funds	81,311	90,581	98,034	96,000
8690 CalSTRS On-Behalf	44,301	43,415	44,518	-
Total 2.0	<u>125,612</u>	<u>133,996</u>	<u>142,552</u>	<u>96,000</u>
3.0 Local Income				
8860 Interest	2,907	30,861	47,889	45,494
8861 Fair Market Value of Investments	(12,120)	(16,201)	15,603	-
8871 Parent Fees	1,393,803	1,546,040	1,816,984	1,800,000
Total 3.0	<u>1,384,590</u>	<u>1,560,700</u>	<u>1,880,475</u>	<u>1,845,494</u>
4.0 Interfund Transfer				
8980 From Resource 1000	-	-	250,000	200,000
8980 From Resource 1190	508,301	285,000	-	-
8980 From Resource 1110	75,000	75,000	75,000	75,000
Total 4.0	<u>583,301</u>	<u>360,000</u>	<u>325,000</u>	<u>275,000</u>
5.0 Beginning Fund Balance July 1				
Total 5.0	<u>953,776</u>	<u>1,130,148</u>	<u>1,145,696</u>	<u>1,229,187</u>
Total Available Funds	<u>\$ 3,047,279</u>	<u>\$ 3,201,423</u>	<u>\$ 3,493,723</u>	<u>\$ 3,470,681</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Academic Salaries</u>					
1439	Part-Time ECS Staff	\$ 953,343	\$ 1,069,126	\$ 1,114,578	\$ 1,053,210
1469	Substitute Non-Instructional	132,054	83,060	81,245	80,000
	Total 1400	1,085,398	1,152,186	1,195,823	1,133,210
	Total 1000 Series	1,085,398	1,152,186	1,195,823	1,133,210
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	233,172	250,311	284,670	275,283
2119	Full Time - Regular / Confidential	51,347	41,972	87,407	131,555
2139/2339	Classified Hourly	20,527	40,658	14,022	15,000
	Total 2100	305,045	332,941	386,098	421,838
2331	Student Help	30,142	84,485	83,708	97,000
2369	Substitutes	-	447	(447)	-
	Total 2300	30,142	84,932	83,260	97,000
	Total 2000 Series	335,187	417,873	469,358	518,838
<u>Employee Benefits</u>					
3120	STRS - Classified	(307)	-	-	-
3130	STRS - Academic Non-Teaching	77,586	91,221	101,025	216,443
3160	CalSTRS On-Behalf - Classified	212	-	-	-
3170	CalSTRS On-Behalf - Acad Non-Teaching	44,089	43,415	44,518	-
	Total 3100	121,580	134,636	145,543	216,443
3220	PERS - Classified	67,616	76,282	95,405	110,049
	Total 3200	67,616	76,282	95,405	110,049
3315	Medicare - Teachers & Aides	(2)	-	-	-
3320	OASDI - Classified	17,726	18,648	22,520	25,224
3325	Medicare - Classified	4,300	4,811	5,471	6,116
3330	OASDI - Academic Non-Teaching	-	96	-	-
3335	Medicare - Academic Non-Teaching	15,687	16,700	17,341	16,432
	Total 3300	37,712	40,255	45,332	47,772
3410	H & W - Teachers & Aides	553	-	-	-
3420	H & W - Classified	77,730	72,793	92,600	119,936
3430	H & W - Academic Non-Teaching	10,514	6,265	48,890	40,676
3460	OPEB - Classified	659	839	929	1,039
3470	OPEB - Academic Non-Teaching	2,171	2,304	2,392	2,266
	Total 3400	91,628	82,201	144,811	163,917
3520	SUI - Classified	1,483	1,639	189	211
3530	SUI - Academic Non-Teaching	5,449	5,082	598	567
	Total 3500	6,932	6,721	787	778

**Riverside Community College District
2024-2025 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
3610	WC - Teachers & Aides	(2)	-	-	-
3620	WC - Classified	5,261	6,701	7,412	8,302
3630	WC - Academic Non-Teaching	17,309	18,428	19,133	18,131
	Total 3600	22,568	25,128	26,545	26,433
3920	Other - Classified	572	(188)	486	-
	Total 3900	572	(188)	486	-
	Total 3000 Series	348,607	365,035	458,908	565,392
<u>Books and Supplies</u>					
4230	Reference Books and Materials	-	-	-	113
	Total 4200	-	-	-	113
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	1,070	698	1,563	1,050
4590	Office & Other Supplies	14,592	19,018	13,559	23,200
	Total 4500	15,662	19,717	15,122	24,961
4710	Food	22,495	20,775	14,929	20,680
4720	Meals for Needy Children	(3,397)	(2,949)	(4,643)	3,000
4790/91	Other Food Supplies	830	1,109	1,902	2,000
	Total 4700	19,928	18,935	12,187	25,680
	Total 4000 Series	35,590	38,652	27,310	50,754
<u>Services and Operating Expenses</u>					
5045	Postage	3	3	5	35
	Total 5000	3	3	5	35
5198	Professional Services	24,875	(13,438)	13,438	13,800
	Total 5100	24,875	(13,438)	13,438	13,800
5220	Conference Expenses	-	-	-	640
	Total 5200	-	-	-	640
5310	Memberships	270	55	-	145
	Total 5300	270	55	-	145
5421	GL & Property Expenses	23,440	31,401	33,304	49,563
	Total 5400	23,440	31,401	33,304	49,563
5510	Natural Gas	4,410	3,217	1,456	5,300
5520	Electricity	36,857	38,436	42,775	43,000
5530	Water	5,360	4,132	5,791	4,200
	Total 5500	46,627	45,785	50,021	52,500

**Riverside Community College District
2024-2025 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5644	Repairs	755	1,245	1,134	1,700
5649	Computer Software Maintenance/Lic	960	960	948	1,500
5691	Government Fees	605	605	605	605
	Total 5600	2,320	2,810	2,687	3,805
5790	Licenses, Permits, and Other Fees	2,586	100	2,818	1,925
	Total 5700	2,586	100	2,818	1,925
5892	Bank Charges	10,359	11,093	8,385	11,311
	Total 5800	10,359	11,093	8,385	11,311
	Total 5000 Series	110,480	77,809	110,658	133,724
Capital Outlay					
Buildings					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	Total 6200	-	-	-	5,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	1,869	4,171	1,891	6,612
6482	Equipment Addt'l > \$5,000	-	-	-	5,508
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	589	865
	Total 6400	1,869	4,171	2,480	12,985
	Total 6000 Series	1,869	4,171	2,480	17,985
	Total Expenditures	1,917,130	2,055,726	2,264,537	2,419,903
Contingency/Fund Balance					
7920	Restricted	1,130,148	1,145,696	1,229,187	1,050,778
	Total 7900	1,130,148	1,145,696	1,229,187	1,050,778
	Total 7000 Series	1,130,148	1,145,696	1,229,187	1,050,778
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 3,047,279	\$ 3,201,423	\$ 3,493,723	\$ 3,470,681

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$	8,376,608
State Income		<u>36,278,137</u>
Total Available Funds (TAF)	\$	<u><u>44,654,745</u></u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>44,654,745</u>
	Total Expenditures		44,654,745
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u><u>44,654,745</u></u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 1,501,913	\$ 9,214,555	\$ 5,352,605	\$ 2,463,445
8659 Center for Human Performance & Kinesiology SPP 853	-	1,164,057	160,484	512,596
8659 SB169: Affordable Student Housing SPP 631	-	872,404	13,273	714,322
8659 Inland Empire Technical Trade Center SPP 691	-	-	412,226	32,587,774
8659 Life Science/Physical Science SPP 841	1,104,573	15,272,851	12,136,301	-
Total 1.0	<u>2,606,485</u>	<u>26,523,867</u>	<u>18,074,889</u>	<u>36,278,137</u>
2.0 Local Income				
8860 Interest Income	-	-	1,621,272	-
8861 Fair Market Value of Investments	-	-	(402,355)	-
Total 2.0	<u>-</u>	<u>-</u>	<u>1,218,917</u>	<u>-</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 1000	-	-	7,157,691	-
Total 3.0	<u>-</u>	<u>-</u>	<u>7,157,691</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,376,608</u>
Total Available Funds	<u>\$ 2,606,485</u>	<u>\$ 26,523,867</u>	<u>\$ 26,451,497</u>	<u>\$ 44,654,745</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ -	\$ 153,313	\$ 2,850	\$ -
	Total 5100	-	153,313	2,850	-
5644	Repairs	10,700	1,865	-	-
	Total 5600	10,700	1,865	-	-
5730	Legal	-	-	7,068	-
	Total 5700	-	-	7,068	-
	Total 5000 Series	10,700	155,178	9,918	-
<u>Capital Outlay</u>					
Site and Site Improvement					
6110	Purchase	-	-	150,100	100
6111	Advertising & Legal	-	-	3,901	-
6113	Site - Purchase	-	-	-	33,539,601
6119	Other	-	-	255,375	266,990
6121	Advertising & Legal	2,395	11,561	(2,353)	-
6122	Engineering	76,748	543	18,810	27,133
6123	Architect's Fee	9,844	7,920	11,250	118,110
6125	Demolition/ Grading	-	26,078	-	-
6126	Construction	87,352	615,073	606,805	6,464,998
6127	Fixtures/Fixed Equipment	-	117,148	-	-
6128	Inspection	-	73,428	(30,960)	31,080
6129	Other Site Improvement	1,500	3,800	14,800	170,083
	Total 6100	177,839	855,551	1,027,728	40,618,095
Buildings					
6211	Advertising/Legal	-	9,752	-	-
6212	Engineering	16,360	127,800	6,920	-
6213	Architect's Fees	673,750	1,486,163	127,125	404,509
6214	Testing	21,138	3,038	-	-
6216	Construction	24,391	-	-	413,304
6219	Other	153,616	256,396	32,644	239,022
6221	Advertising/Legal	1,316	21,551	2,389	5,238
6222	Engineering	6,400	14,810	-	-
6223	Architect's Fees	329,355	652,557	125,266	25,600
6224	Testing	4,255	264,655	1,337	4,500
6225	Demolition/ Grading	-	7,083	4,525	-
6226	Construction	447,213	16,481,146	15,866,095	2,903,148
6227	Fixtures/Fixed Equipment	608,468	52,816	-	-
6228	Inspection	3,840	160,400	30,005	30,429
6229	Other	127,845	446,926	323,114	10,900
	Total 6200	2,417,947	19,985,093	16,519,420	4,036,650
Equipment					
6482	Equipment Addtl > \$5,000	-	-	517,823	-

**Riverside Community College District
2024-2025 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total 6400	-	-	517,823	-
	Total 6000 Series	2,595,785	20,840,644	18,064,971	44,654,745
<u>Interfund Transfer</u>					
7390	To Resource 4132	-	5,528,045	-	-
	Total 7300	-	5,528,045	-	-
	Total 7000 Series	-	5,528,045	-	-
	Total Expenditures	2,606,485	26,523,867	18,074,889	44,654,745
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	8,376,608	-
	Total 7900	-	-	8,376,608	-
	Total 7000 Series	-	-	8,376,608	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 2,606,485	\$ 26,523,867	\$ 26,451,497	\$ 44,654,745

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

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 2,647,437
Local Income	<u>105,596</u>
Total Available Funds (TAF)	<u>\$ 2,753,033</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,753,033</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,753,033</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8860 Interest	\$ 20,419	\$ 400,141	\$ 111,154	\$ 105,596
8861 Fair Market Value of Investments	(128,106)	(202,167)	304,087	-
Total 1.0	<u>(107,688)</u>	<u>197,973</u>	<u>415,241</u>	<u>105,596</u>
2.0 Beginning Fund Balance July 1	2,141,911	2,034,223	2,232,196	2,647,437
Total 2.0	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,232,196</u>	<u>2,647,437</u>
Total Available Funds	<u>\$ 2,034,223</u>	<u>\$ 2,232,196</u>	<u>\$ 2,647,437</u>	<u>\$ 2,753,033</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	\$ 2,034,223	\$2,232,196	\$ 2,647,437	\$ 2,753,033
	Total 7900	<u>2,034,223</u>	<u>2,232,196</u>	<u>2,647,437</u>	<u>2,753,033</u>
	Total 7000 Series	<u>2,034,223</u>	<u>2,232,196</u>	<u>2,647,437</u>	<u>2,753,033</u>
Total Resource 4130					
Expenditures/Contingency/Fund Balance		<u>\$ 2,034,223</u>	<u>\$ 2,232,196</u>	<u>\$ 2,647,437</u>	<u>\$ 2,753,033</u>

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

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 3,190,273
Local Income	<u>127,249</u>
Total Available Funds (TAF)	<u>\$ 3,317,522</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 3,317,522</u>
	Total Resource 4131 Including Contingency / Reserves	<u>\$ 3,317,522</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4131 - Spruce Street Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8860 Interest	\$ 24,605	\$ 482,186	\$ 133,946	\$ 127,249
8861 Fair Market Value of Investments	<u>(154,373)</u>	<u>(243,620)</u>	<u>366,437</u>	<u>-</u>
Total 1.0	<u>(129,767)</u>	<u>238,566</u>	<u>500,383</u>	<u>127,249</u>
2.0 Beginning Fund Balance July 1	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>	<u>3,190,273</u>
Total 2.0	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,689,890</u>	<u>3,190,273</u>
Total Available Funds	<u>\$ 2,451,325</u>	<u>\$ 2,689,890</u>	<u>\$ 3,190,273</u>	<u>\$ 3,317,522</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4131 - Spruce Street Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	\$ 2,451,325	\$ 2,689,890	\$ 3,190,273	\$ 3,317,522
	Total 7900	<u>2,451,325</u>	<u>2,689,890</u>	<u>3,190,273</u>	<u>3,317,522</u>
	Total 7000 Series	<u>2,451,325</u>	<u>2,689,890</u>	<u>3,190,273</u>	<u>3,317,522</u>
Total Resource 4131					
Expenditures/Contingency/Fund Balance		<u>\$ 2,451,325</u>	<u>\$ 2,689,890</u>	<u>\$ 3,190,273</u>	<u>\$ 3,317,522</u>

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 29,067,759
Local Income		<u>943,215</u>
Total Available Funds (TAF)		<u>\$ 30,010,974</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ 30,010,974
	Total Expenditures	30,010,974
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4132 Including Contingency / Reserves	<u>\$ 30,010,974</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4132 - Districtwide Solar Project Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8860 Interest	\$ -	\$ 429,804	\$ 992,857	\$ 943,215
8861 Fair Market Value of Investments	-	(525,826)	397,280	-
Total 1.0	-	(96,022)	1,390,137	943,215
2.0 Other Revenue				
8940 Proceeds of Long Term Debt	-	25,507,248	-	-
Total 2.0	-	25,507,248	-	-
3.0 Interfund Transfer				
8980 From Resource 1000	-	6,471,955	-	-
8980 From Resource 4100	-	5,528,045	-	-
Total 3.0	-	12,000,000	-	-
4.0 Beginning Fund Balance July 1				
Total 4.0	-	-	34,465,130	29,067,759
Total Available Funds	\$ -	\$ 37,411,226	\$ 35,855,267	\$ 30,010,974

**Riverside Community College District
2024-2025 Final Budget
Resource 4132 - Districtwide Solar Project Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ -	\$ 407,706	\$ 39,842	\$ -
5198	Professional Services	-	-	2,904	-
	Total 5100	-	407,706	42,746	-
5890	Outside Services and Operating Costs	-	299,206	3,000	-
	Total 5800	-	299,206	3,000	-
	Total 5000 Series	-	706,912	45,746	-
<u>Capital Outlay</u>					
<u>Site Improvement</u>					
6122	Engineering	-	-	11,047	-
6121	Advertising & Legal	-	71,517	-	-
6124	Testing	-	-	80,839	-
6125	Demolition - Grading	-	-	5,717,467	-
6126	Construction Contract	-	1,926,068	200	30,010,974
6128	Inspection	-	-	44,520	-
6129	Other	-	241,601	87,359	-
	Total 6100	-	2,239,185	5,941,431	30,010,974
<u>Buildings</u>					
6219	Other	-	-	800,330	-
	Total 6200	-	-	800,330	-
	Total 6000 Series	-	2,239,185	6,741,762	30,010,974
	Total Expenditures	-	2,946,097	6,787,508	30,010,974
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	34,465,130	29,067,759	-
	Total 7900	-	34,465,130	29,067,759	-
	Total 7000 Series	-	34,465,130	29,067,759	-
Total Resource 4132					
Expenditures/Contingency/Fund Balance		\$ -	\$ 37,411,226	\$ 35,855,267	\$ 30,010,974

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 6,355,946
Local Income		<u>417,972</u>
Total Available Funds (TAF)		<u>\$ 6,773,918</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$ 75,717
3000	Employee Benefits		190,827
5000	Services and Operating Expenses		1,119,559
6000	Capital Outlay		<u>5,387,815</u>
	Total Expenditures		6,773,918
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4391 Including Contingency / Reserves		<u>\$ 6,773,918</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4391 - 2019F General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8860 Interest	\$ 98,176	\$ 431,002	\$ 439,971	\$ 417,972
8861 Fair Market Value of Investments	<u>(366,397)</u>	<u>49,218</u>	<u>223,836</u>	<u>-</u>
Total 1.0	<u>(268,222)</u>	<u>480,220</u>	<u>663,808</u>	<u>417,972</u>
 2.0 Beginning Fund Balance July 1				
Total 2.0	<u>29,002,255</u>	<u>17,894,590</u>	<u>14,529,883</u>	<u>6,355,946</u>
 Total Available Funds	<u>\$ 28,734,033</u>	<u>\$ 18,374,810</u>	<u>\$ 15,193,691</u>	<u>\$ 6,773,918</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2119	Full Time Classified	\$ 57,646	\$ 66,946	\$ 71,462	\$ 75,717
	Total 2100	57,646	66,946	71,462	75,717
2349	Classified Overtime	971	16	93	-
	Total 2300	971	16	93	-
	Total 2000 Series	58,617	66,963	71,555	75,717
<u>Employee Benefits</u>					
3220	PERS - Classified	13,033	16,770	18,815	20,482
	Total 3200	13,033	16,770	18,815	20,482
3320	OASDI - Classified	3,549	4,093	4,437	4,695
3325	Medicare - Classified	840	964	1,038	1,098
	Total 3300	4,389	5,057	5,475	5,793
3420	H & W - Classified	17,907	20,936	19,330	23,153
3430	H & W - Other Academic Employee	-	-	-	140,000
3460	OPEB - Classified	116	134	144	151
	Total 3400	18,023	21,070	19,473	163,304
3520	SUI - Classified	290	333	36	37
	Total 3500	290	333	36	37
3620	WC - Classified	912	1,053	1,139	1,211
	Total 3600	912	1,053	1,139	1,211
3920	Other - Classified	52	(11)	(22)	-
	Total 3900	52	(11)	(22)	-
	Total 3000 Series	36,700	44,271	44,916	190,827

**Riverside Community College District
2024-2025 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Books and Supplies</u>					
4644	Repair Parts	11,624	(7,548)	-	-
	Total 4600	11,624	(7,548)	-	-
	Total 4000 Series	11,624	(7,548)	-	-
<u>Services and Operating Expenses</u>					
5110	Consultants	5,420	5,525	6,075	312,404
5198	Professional Services	-	-	-	105,000
	Total 5100	5,420	5,525	6,075	417,404
5421	GL & Property Expenses	967	1,339	1,431	2,272
	Total 5400	967	1,339	1,431	2,272
5649	Computer Software Maintenance/Lic	16,866	8,014	9,330	11,863
	Total 5600	16,866	8,014	9,330	11,863
5710	Audit	14,100	12,500	13,000	-
5790	Licenses, Permits, and Other Fees	-	17	-	-
	Total 5700	14,100	12,517	13,000	-
5899	Budget Augmentation Holding	-	-	-	688,020
	Total 5800	-	-	-	688,020
	Total 5000 Series	37,353	27,395	29,836	1,119,559
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6126	Construction	-	-	620,675	304,177
6127	Fixtures/Fixed Equipment	-	-	-	25,199
	Total 6100	-	-	620,675	329,376
<u>Buildings</u>					
6212	Engineering	4,598	1,565	-	-
6213	Architect's Fee	215,975	66,072	-	128,263
6215	Demolition/Grading	4,610	-	-	-
6216	Construction	7,121,567	2,631,615	-	-
6217	Fixtures/Fixed Equipment	27,268	-	-	-
6218	Inspection	237,419	47,936	-	-

**Riverside Community College District
2024-2025 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
6219	Other Building Expense	1,637,097	200,530	(18,237)	-
6221	Advertising/Legal	-	1,665	463	-
6223	Architect's Fee	852,997	81,934	197,185	4,342,936
6224	Testing	155	7,911	103,134	
6226	Remodel	335,454	-	6,107,781	263,403
6227	Fixtures/Fixed Equipment	-	29,609	313,655	2,074
6228	Inspection	-	-	124,794	-
6229	Other	47,158	95,539	330,400	-
	Total 6200	<u>10,484,298</u>	<u>3,164,375</u>	<u>7,159,175</u>	<u>4,736,676</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	166,534	405,254	465,312	321,763
6482	Equipment Addt'l > \$5,000	44,318	135,785	132,260	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	8,431	-	-
6486	Comp Equip Addt'l >\$5000	-	-	314,016	-
	Total 6400	<u>210,853</u>	<u>549,471</u>	<u>911,588</u>	<u>321,763</u>
	Total 6000 Series	<u>10,695,150</u>	<u>3,713,846</u>	<u>8,691,439</u>	<u>5,387,815</u>
	Total Expenditures	<u>10,839,444</u>	<u>3,844,926</u>	<u>8,837,745</u>	<u>6,773,918</u>
Contingency/Fund Balance					
7920	Restricted	17,894,590	14,529,883	6,355,946	-
	Total 7900	<u>17,894,590</u>	<u>14,529,883</u>	<u>6,355,946</u>	<u>-</u>
	Total 7000 Series	<u>17,894,590</u>	<u>14,529,883</u>	<u>6,355,946</u>	<u>-</u>
Total Resource 4391					
Expenditures/Contingency/Fund Balance		<u>\$ 28,734,033</u>	<u>\$ 18,374,810</u>	<u>\$ 15,193,691</u>	<u>\$ 6,773,918</u>

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 9,291,969
Local Income	<u>16,607,568</u>
Total Available Funds (TAF)	<u>\$ 25,899,537</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 131,032
3000	Employee Benefits	70,737
5000	Services and Operating Expenses	<u>16,150,938</u>
	Total Expenditures	16,352,707
7900	Contingency / Reserves	<u>9,546,830</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 25,899,537</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8830 Health Premiums from Other Funds	\$ 13,038,308	\$ 13,692,412	\$ 15,465,053	\$ 15,834,919
8860 Interest	69,099	472,333	793,073	753,419
8861 Fair Market Value of Investments	(341,266)	(71,843)	174,223	-
8890 Administrative Fees	<u>15,922</u>	<u>17,278</u>	<u>18,621</u>	<u>19,230</u>
Total 1.0	<u>12,782,063</u>	<u>14,110,180</u>	<u>16,450,970</u>	<u>16,607,568</u>
2.0 Beginning Fund Balance July 1				
	<u>6,666,422</u>	<u>6,836,795</u>	<u>7,499,501</u>	<u>9,291,969</u>
Total 2.0	<u>6,666,422</u>	<u>6,836,795</u>	<u>7,499,501</u>	<u>9,291,969</u>
Total Available Funds	<u>\$ 19,448,485</u>	<u>\$ 20,946,975</u>	<u>\$ 23,950,471</u>	<u>\$ 25,899,537</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 10,513	\$ -	\$ 6,481	\$ 18,517
2119	Full Time Regular / Confidential	91,683	98,967	108,178	109,392
	Total 2100	102,195	98,967	114,659	127,909
2349	Overtime	2,185	262	24	3,123
2369	Substitutes	6,705	-	-	-
	Total 2300	8,890	262	24	3,123
	Total 2000 Series	111,085	99,229	114,683	131,032
<u>Employee Benefits</u>					
3220	PERS - Classified	23,223	25,119	30,552	34,599
	Total 3200	23,223	25,119	30,552	34,599
3320	OASDI - Classified	6,318	6,139	7,117	8,021
3325	Medicare - Classified	1,632	1,436	1,665	1,900
	Total 3300	7,950	7,574	8,782	9,921
3420	H & W - Classified	33,943	32,553	26,009	23,792
3460	OPEB - Classified	225	198	230	262
	Total 3400	34,169	32,751	26,238	24,054
3520	SUI - Classified	563	495	57	66
	Total 3500	563	495	57	66
3620	WC - Classified	1,770	1,580	1,835	2,097
	Total 3600	1,770	1,580	1,835	2,097
3920	Other - Classified	(130)	12	(11)	-
	Total 3900	(130)	12	(11)	-
	Total 3000 Series	67,544	67,533	67,453	70,737
<u>Services and Operating Expenses</u>					
5110	Consultant	133,590	109,006	128,812	184,000
5198	Professional Services	43,654	16,777	91,446	96,000
	Total 5100	177,244	125,783	220,258	280,000
5220	Conference Expenses	-	-	132	500
	Total 5200	-	-	132	500
5401	Self Insurance Claims	10,769,819	11,411,660	12,333,246	13,550,574
5421	GL & Property Expenses	1,833	1,985	2,294	3,931
5450	Insurance Claims	1,048,693	486,560	357,577	453,621
5452	Stop Loss	432,613	1,254,578	1,562,858	1,667,893
	Total 5400	12,252,958	13,154,782	14,255,975	15,676,019

**Riverside Community College District
2024-2025 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5691	Governmental Fees	2,860	148	-	-
	Total 5600	2,860	148	-	-
5899	PCM Projected Savings Holding Acct	-	-	-	194,419
	Total 5800	-	-	-	194,419
	Total 5000 Series	12,433,062	13,280,713	14,476,365	16,150,938
	Total Expenditures	12,611,690	13,447,474	14,658,501	16,352,707
<u>Contingency/Fund Balance</u>					
7920	Restricted	6,836,795	7,499,501	9,291,969	9,546,830
	Total 7900	6,836,795	7,499,501	9,291,969	9,546,830
	Total 7000 Series	6,836,795	7,499,501	9,291,969	9,546,830
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 19,448,485	\$ 20,946,975	\$ 23,950,471	\$ 25,899,537

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 4,667,190
Local Income		<u>3,654,860</u>
Total Available Funds (TAF)		<u>\$ 8,322,050</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$ 635,695
3000	Employee Benefits		346,984
4000	Books and Supplies		27,500
5000	Services and Operating Expenses		2,387,472
6000	Capital Outlay		<u>631,424</u>
	Total Expenditures		4,029,075
7900	Contingency / Reserves		<u>4,292,975</u>
	Total Resource 6110 Including Contingency / Reserves		<u>\$ 8,322,050</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8830 Workers' Comp Premiums From Other Funds	\$ 2,837,241	\$ 3,151,110	\$ 3,566,901	\$ 3,330,159
8860 Interest	26,028	193,926	341,790	324,701
8861 Fair Market Value of Investments	(131,868)	(32,784)	59,290	-
Total 1.0	<u>2,731,400</u>	<u>3,312,252</u>	<u>3,967,982</u>	<u>3,654,860</u>
2.0 Beginning Fund Balance July 1				
	3,553,986	4,236,997	4,221,529	4,667,190
Total 2.0	<u>3,553,986</u>	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,667,190</u>
Total Available Funds	<u>\$ 6,285,387</u>	<u>\$ 7,549,249</u>	<u>\$ 8,189,510</u>	<u>\$ 8,322,050</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 66,718	\$ 331,493	\$ 361,972	\$ 356,941
2119	Full Time Regular / Confidential	199,405	245,657	266,769	278,754
	Total 2100	266,124	577,150	628,741	635,695
2349	Overtime	3,921	1,143	(36)	-
	Total 2300	3,921	1,143	(36)	-
	Total 2000 Series	270,044	578,293	628,705	635,695
<u>Employee Benefits</u>					
3220	PERS - Classified	56,817	143,903	150,554	171,955
	Total 3200	56,817	143,903	150,554	171,955
3320	OASDI - Classified	16,418	34,179	34,132	35,116
3325	Medicare - Classified	3,889	8,339	9,002	9,219
	Total 3300	20,307	42,518	43,134	44,335
3420	H&W - Classified	53,214	113,219	114,426	118,933
3460	OPEB - Classified	537	1,154	1,249	1,272
	Total 3400	53,751	114,373	115,675	120,205
3520	SUI - Classified	1,341	2,836	311	318
	Total 3500	1,341	2,836	311	318
3620	WC - Classified	4,276	9,225	9,986	10,171
	Total 3600	4,276	9,225	9,986	10,171
3920	Other - Classified	213	66	413	-
	Total 3900	213	66	413	-
	Total 3000 Series	136,705	312,922	320,073	346,984
<u>Books and Supplies</u>					
4555	Copying and Printing	37	-	-	500
4590	Office & Other Supplies	10,902	13,026	13,365	24,000
	Total 4500	10,939	13,026	13,365	24,500
4644	Repair Parts	-	-	506	-
	Total 4600	-	-	506	-
4710	Food	816	1,288	711	3,000
	Total 4700	816	1,288	711	3,000
	Total 4000 Series	11,755	14,314	14,582	27,500

**Riverside Community College District
2024-2025 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	-	200
	Total 5000	-	-	-	200
5130	Doctors / Nurses	6,000	(5,680)	-	6,000
5198	Professional Services	363,193	183,902	108,262	210,000
	Total 5100	369,193	178,222	108,262	216,000
5210	Mileage	103	124	216	1,400
5220	Conference Expenses	67	2,948	2,323	6,800
	Total 5200	170	3,072	2,538	8,200
5310	Memberships	-	205	210	700
	Total 5300	-	205	210	700
5420	Work. Comp. Excess Liability Insur.	254,896	283,578	480,024	415,000
5421	GL & Property Expenses	4,456	11,566	12,574	19,072
5450	Claims Expense	54,846	65,805	33,075	70,000
5451	Claims Payments	917,433	1,565,805	1,882,453	1,600,000
	Total 5400	1,231,631	1,926,754	2,408,126	2,104,072
5540	Telephone	-	-	-	4,000
5541	Cellular Telephone	1,398	1,314	1,333	1,400
	Total 5500	1,398	1,314	1,333	5,400
5644	Repairs	-	120	101	900
5691	Governmental Fees	27,494	43,881	37,887	52,000
	Total 5600	27,494	44,000	37,988	52,900
	Total 5000 Series	1,629,886	2,153,568	2,558,458	2,387,472
<u>Capital Outlay</u>					
Site and Site Improvement					
6126	Construction	-	170,000	-	631,424
6128	Inspection	-	98,624	-	-
	Total 6100	-	268,624	-	631,424
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	-	503	-
	Total 6400	-	-	503	-
	Total 6000 Series	-	268,624	503	631,424

**Riverside Community College District
2024-2025 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
	Total Expenditures	<u>2,048,390</u>	<u>3,327,721</u>	<u>3,522,320</u>	<u>4,029,075</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,667,190</u>	<u>4,292,975</u>
	Total 7900	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,667,190</u>	<u>4,292,975</u>
	Total 7000 Series	<u>4,236,997</u>	<u>4,221,529</u>	<u>4,667,190</u>	<u>4,292,975</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u><u>\$ 6,285,387</u></u>	<u><u>\$ 7,549,249</u></u>	<u><u>\$ 8,189,510</u></u>	<u><u>\$ 8,322,050</u></u>

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ (1,210,905)
Local Income	<u>6,024,453</u>
Total Available Funds (TAF)	<u>\$ 4,813,548</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 268,929
3000	Employee Benefits	147,754
4000	Books and Supplies	15,000
5000	Services and Operating Expenses	<u>4,649,840</u>
	Total Expenditures	5,081,523
7900	Contingency / Reserves	<u>(267,975)</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 4,813,548</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8830 General Liability Premiums From Other Funds	\$ 2,469,948	\$ 3,320,087	\$ 3,772,921	\$ 6,000,828
8860 Interest	3,449	26,324	24,869	23,625
8861 Fair Market Value of Investments	<u>(25,675)</u>	<u>(1,156)</u>	<u>16,135</u>	<u>-</u>
Total 1.0	<u>2,447,723</u>	<u>3,345,255</u>	<u>3,813,926</u>	<u>6,024,453</u>
2.0 Beginning Fund Balance July 1	<u>480,141</u>	<u>356,895</u>	<u>290,141</u>	<u>(1,210,905)</u>
Total 2.0	<u>480,141</u>	<u>356,895</u>	<u>290,141</u>	<u>(1,210,905)</u>
Total Available Funds	<u>\$ 2,927,864</u>	<u>\$ 3,702,149</u>	<u>\$ 4,104,067</u>	<u>\$ 4,813,548</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 26,120	\$ 127,497	\$ 139,220	\$ 137,285
2119	Full Time Regular / Confidential	96,341	115,833	126,397	131,644
	Total 2100	122,461	243,331	265,617	268,929
2349	Overtime	2,864	839	(18)	-
	Total 2300	2,864	839	(18)	-
	Total 2000 Series	125,325	244,169	265,599	268,929
<u>Employee Benefits</u>					
3220	PERS - Classified	26,455	60,787	64,163	72,746
	Total 3200	26,455	60,787	64,163	72,746
3320	OASDI - Classified	7,650	14,496	14,581	15,021
3325	Medicare - Classified	1,808	3,523	3,802	3,899
	Total 3300	9,457	18,019	18,384	18,920
3420	H&W - Classified	25,331	48,400	49,073	51,113
3460	OPEB - Classified	250	487	527	537
	Total 3400	25,580	48,887	49,600	51,650
3520	SUI - Classified	624	1,200	131	135
	Total 3500	624	1,200	131	135
3620	WC - Classified	1,987	3,896	4,218	4,303
	Total 3600	1,987	3,896	4,218	4,303
3920	Other - Classified	75	20	180	-
	Total 3900	75	20	180	-
	Total 3000 Series	64,178	132,809	136,677	147,754
<u>Books and Supplies</u>					
4555	Copying and Printing	16	-	1,439	1,500
4590	Office & Other Supplies	8,232	14,424	5,023	13,500
	Total 4500	8,248	14,424	6,463	15,000
	Total 4000 Series	8,248	14,424	6,463	15,000
<u>Services and Operating Expenses</u>					
5045	Postage	9	-	-	200
	Total 5000	9	-	-	200
5110	Consultants	25,500	(25,500)	-	114,668
5198	Professional Services	(839)	35,429	17,329	60,350
	Total 5100	24,661	9,929	17,329	175,018
5210	Mileage	-	-	309	-
	Total 5200	-	-	309	-

**Riverside Community College District
2024-2025 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
5310	Memberships	400	412	433	455
	Total 5300	400	412	433	455
5420	Liability Insurance	1,576,669	1,282,667	2,749,022	2,767,000
5421	GL & Property Expenses	2,068	4,883	5,312	8,067
5450	Claims Expense	20,751	(485)	-	-
5451	Claims Payments	24,362	734,562	730,610	430,000
	Total 5400	1,623,850	2,021,627	3,484,944	3,205,067
5540	Telephone	-	-	-	1,350
5541	Cellular Telephone	739	749	753	750
	Total 5500	739	749	753	2,100
5691	Governmental Fees	-	-	6,378	15,000
	Total 5600	-	-	6,378	15,000
5730	Legal	677,498	760,022	1,363,020	1,202,000
	Total 5700	677,498	760,022	1,363,020	1,202,000
5890	Outside Services and Operating Costs	46,061	18,205	33,068	50,000
	Total 5800	46,061	18,205	33,068	50,000
	Total 5000 Series	2,373,219	2,810,943	4,906,233	4,649,840
Capital Outlay					
Site and Site Improvements					
6121	Advertising & Legal	-	3,124	-	-
6123	Architect's Fee	-	11,683	-	-
6124	Testing	-	28,109	-	-
6126	Construction	-	143,872	-	-
6128	Inspection	-	11,224	-	-
6129	Other	-	548	-	-
	Total 6100	-	198,560	-	-
Buildings					
6226	Remodel	-	10,000	-	-
	Total 6200	-	10,000	-	-
Equipment					
6481	Equipment Add'l \$200 to \$4,999	-	1,102	-	-
	Total 6400	-	1,102	-	-
	Total 6000 Series	-	209,662	-	-
	Total Expenditures	2,570,969	3,412,008	5,314,972	5,081,523

Contingency/Fund Balance

**Riverside Community College District
2024-2025 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
7920	Restricted	356,895	290,141	(1,210,905)	(267,975)
	Total 7900	356,895	290,141	(1,210,905)	(267,975)
	Total 7000 Series	356,895	290,141	(1,210,905)	(267,975)
Total Resource 6120					
Expenditures/Contingency/Fund Balance		\$ 2,927,864	\$ 3,702,149	\$ 4,104,067	\$ 4,813,548

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

FINAL BUDGET
 2024-2025

INCOME

Unaudited Beginning Balance, July 1	\$ 4,812,643
Local Income	<u>942,348</u>
Total Available Funds (TAF)	<u>\$ 5,754,991</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>4,900</u>
	Total Expenditures	4,900
7900	Contingency / Reserves	<u>5,750,091</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 5,754,991</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
1.0 Local Income				
8835 OPEB Premiums From Other Funds	\$ 356,116	\$ 395,749	\$ 448,094	\$ 416,270
8860 Interest	90	556	1,135	1,078
8861 Fair Market Value of Investments	(131)	(40)	(276)	-
8890 Investment Earnings	<u>(732,901)</u>	<u>334,917</u>	<u>522,636</u>	<u>525,000</u>
Total 1.0	<u>(376,826)</u>	<u>731,182</u>	<u>971,589</u>	<u>942,348</u>
2.0 Beginning Fund Balance July 1				
Total 2.0	<u>3,500,163</u>	<u>3,118,672</u>	<u>3,845,796</u>	<u>4,812,643</u>
Total Available Funds	<u>\$ 3,123,337</u>	<u>\$ 3,849,854</u>	<u>4,817,385</u>	<u>\$ 5,754,991</u>

**Riverside Community College District
2024-2025 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2021-2022</u>	<u>Audited Actuals 2022-2023</u>	<u>Unaudited Actuals 2023-2024</u>	<u>Final Budget Proposal 2024-2025</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	\$ 4,664	\$ 4,058	\$ 4,743	\$ 4,900
	Total 5800	<u>4,664</u>	<u>4,058</u>	<u>4,743</u>	<u>4,900</u>
	Total 5000 Series	<u>4,664</u>	<u>4,058</u>	<u>4,743</u>	<u>4,900</u>
	Total Expenditures	<u>4,664</u>	<u>4,058</u>	<u>4,743</u>	<u>4,900</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,118,672	3,845,796	4,812,643	5,750,091
	Total 7900	<u>3,118,672</u>	<u>3,845,796</u>	<u>4,812,643</u>	<u>5,750,091</u>
	Total 7000 Series	<u>3,118,672</u>	<u>3,845,796</u>	<u>4,812,643</u>	<u>5,750,091</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 3,123,337</u>	<u>\$ 3,849,854</u>	<u>\$ 4,817,385</u>	<u>\$ 5,754,991</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	500,000	
FSEOG Student Grants and Book Waivers		450,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,000,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College		20,950,000	20,950,000
Norco College			
Federal Work Study		400,000	
FSEOG Student Grants and Book Waivers		400,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		1,000,000	
Un-Subsidized Loan		1,000,000	
Total Norco College		19,800,000	19,800,000
Riverside City College			
Federal Work Study		825,000	
FSEOG Student Grants and Book Waivers		800,000	
PELL Student Grants and Book Waivers		45,000,000	
Subsidized Loan		2,000,000	
Un-Subsidized Loan		2,000,000	
Total Riverside City College		50,625,000	50,625,000
Total Federal Income			91,375,000
Total Available Funds (TAF)		\$	91,375,000

EXPENDITURES

<u>Object Code</u>			
Federal Expenditures			
Moreno Valley College			
7510	Federal Work Study	\$	500,000
	FSEOG Student Grants and Book Waivers		450,000
	PELL Student Grants and Book Waivers		18,000,000
	Subsidized Loan		1,000,000
	Un-Subsidized Loan		1,000,000
	Total Moreno Valley College		20,950,000
Norco College			
	Federal Work Study		400,000
	FSEOG Student Grants and Book Waivers		400,000
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		1,000,000
	Un-Subsidized Loan		1,000,000
	Total Norco College		19,800,000
Riverside City College			
	Federal Work Study		825,000
	FSEOG Student Grants and Book Waivers		800,000
	PELL Student Grants and Book Waivers		45,000,000
	Subsidized Loan		2,000,000
	Un-Subsidized Loan		2,000,000
	Total Riverside City College		50,625,000
Total Federal Expenditures			91,375,000
Contingency / Reserves			-
Total Student Federal Grants		\$	91,375,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$	-
Moreno Valley College			
Cal Grants	\$ 3,000,000		
California Chafee Grant	250,000		
Student Success Completion Grant	3,000,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Moreno Valley College			6,400,000
Norco College			
Cal Grants	2,500,000		
California Chafee Grant	200,000		
Student Success Completion Grant	2,500,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Norco College			5,350,000
Riverside City College			
Cal Grants	5,000,000		
California Chafee Grant	900,000		
Student Success Completion Grant	5,000,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Riverside City College			11,050,000
Total State Income			22,800,000
Total Available Funds (TAF)			\$ 22,800,000

EXPENDITURES

Object Code

7510 Moreno Valley College			
Cal Grants	\$ 3,000,000		
California Chafee Grant	250,000		
Student Success Completion Grant	3,000,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Moreno Valley College			6,400,000
Norco College			
Cal Grants	2,500,000		
California Chafee Grant	200,000		
Student Success Completion Grant	2,500,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Norco College			5,350,000
Riverside City College			
Cal Grants	5,000,000		
California Chafee Grant	900,000		
Student Success Completion Grant	5,000,000		
Finish Line Scholars Program - Scholarship	150,000		
Total Riverside City College			11,050,000
Total State Expenditures			22,800,000
Contingency / Reserves			-
Total Student State Grants			\$ 22,800,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Scholarships		
Moreno Valley College	\$ 300,000	
Norco College	250,000	
Riverside City College	500,000	
Total Local Income		1,050,000
Total Available Funds (TAF)		\$ 1,050,000

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 300,000	
	Norco College	250,000	
	Riverside City College	500,000	
	Total Local Expenditures		1,050,000
	Contingency / Reserves		-
	Total Student Local Grants		\$ 1,050,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2024-2025

INCOME

Unaudited Beginning Balance, July 1		\$ 1,038,000
Local Income		
ASMVC		
Student Fees	\$ 389,682	
Interest	5,380	
Total ASMVC Local Income		395,062
ASNC		
Student Fees	465,126	
Interest	2,310	
Total ASNC Local Income		467,436
ASRCC		
Student Fees	995,192	
Interest	2,310	
Total ASRCC Local Income		997,502
Total Local Income ASRCCD		1,860,000
Total Available Funds (TAF)		\$ 2,898,000

EXPENDITURES

Account Code

934	ASMVC - ASB	\$ 316,000	
930	ASMVC - Organizations	77,625	
	Total ASMVC Expenditures		393,625
921	ASNC - ASB	254,300	
926	ASNC - Athletics	82,200	
924	ASNC - Organizations	168,500	
	Total ASNC Expenditures		505,000
910	ASRCC - ASB	321,650	
906	ASRCC - Athletics	570,559	
905	ASRCC - Organizations	400,714	
	Total ASRCC Expenditures		1,292,923
Total Local Expenditures ASRCCD			2,191,548
Total ASRCCD Contingency / Reserves			706,452
Total ASRCCD Including Contingency / Reserves			\$ 2,898,000

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay (Object Code Series 6000)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the computation of State support for California community colleges.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

accounted for separately to maintain their identity.

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

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

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

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

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

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

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

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

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

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

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

Unrestricted Funds – Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may have been designated by the Board for a

specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

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