

Board of Trustees Regular Meeting (III.A)

Meeting	September 17, 2019
Agenda Item	Other Items (III.A)
Subject	Public Hearing and Budget Adoption for the 2019-2020 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	Recommend holding a public hearing on the 2019-2020 budget; and adopt the 2019-2020 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 2019-2020 fiscal year. At the June 11, 2019 Board meeting, a Public Hearing on the FY 2019-20 budget was set for 6:00 p.m. on September 17, 2019. 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 2019-2020 Riverside Community College District Budget.

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2019-2020

INTRODUCTION

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

The 2019-2020 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2019 through June 30, 2020. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION

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

As part of the District Strategic planning process, the District's Mission Statement and Vision are being revised. Board of Trustee approval is expected in Fall 2019.

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

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

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

NORCO

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

RIVERSIDE

Riverside City College (RCC) provides a high-quality affordable education to a diverse community of learners by offering pre-college, transferable, and career-technical courses leading to locally-approved and state-approved certificates, associate degrees, associate degrees for transfer, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information competency and technological literacy; expands communication skills, and promotes self-development and global awareness. To encourage student success, the College provides comprehensive learning and student support services; co-curricular activities; and community and Arts programs. RCC supports and empowers students as they work toward individual achievement, intellectual curiosity, and life-long learning.

THE FY 2019-2020 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2019-20 Enacted Budget

California State Budget, 2019-20

The approved \$215.4 billion 2019 Budget Act focuses State spending on the Governor's key priority of building budget resiliency by eliminating debts and deferrals, paying unfunded liabilities, and building reserves. Major investments are being made in emergency response and preparedness, increasing the Earned Income Tax Credit, improving access and affordability to health care, housing, childcare, and education.

The 2019 Budget Act continues to prepare the State for the next recession by investing an additional \$1.2 billion in the "Rainy Day Fund" to bring the total to \$16.5 billion. The enacted budget also includes \$389 million for the Public Schools Stabilization Account.

In May 2011 the State's often referenced short-term "Wall of Debt" consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over a decade totaled \$35 billion. The 2019-20 budget pays down the remaining Wall of Debt in the amount of \$4.5 billion.

The constitutional guarantee of funding for K-14 education, Proposition 98, dropped to \$47.3 billion in 2011-12. Funding has now reached \$81.1 billion in 2019-20, \$3.0 billion over FY 2018-19. The Community College's share of Proposition 98 funding is 10.93% and provides an increase of \$246 million over the 2018 Budget Act level.

The State faces higher than normal risks and threats over the next several years from increasing reliance on one-time capital gains, an overdue recession and changes to federal fiscal policy. The 2019 Budget Act continues reliance on capital gains. The current economic expansion is approaching ten years, five years longer than the historical average of five years.

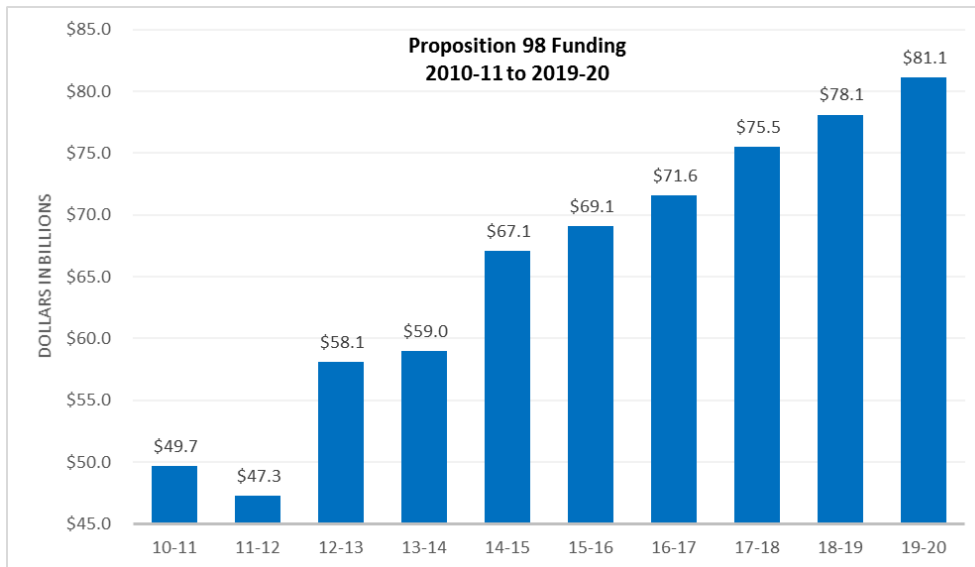
Proposition 98 Funding

K-14 education funding under Proposition 98 is expected to grow to \$81.1 billion in FY 2019-20 from \$78.1 billion in FY 2018-19, an increase 3.84 percent.

Proposition 98 revenues have increased by \$33.8 billion since 2011-12.

Budget Update: 2019-20 Enacted Budget

California State Budget, 2019-20



Funding Formula

The Budget continues with the second year of implementation of the student centered funding formula, providing funding for enrollment, including the number of low-income students served and the number of students who meet specified student success metrics, such as degree or certificate, completion, transfers, etc. For FY 2019-20, the funding formula includes the following:

- Calculation of funding rates so that 70% is allocated for enrollment; 20% is allocated for equity; and 10% is allocated for student success.
- Calculation of the student success allocation to: 1) count only the highest of all awards a student earned in the same year and only if the student was enrolled in the district in the year the award was granted; 2) amend the definition of a transfer student to one who transferred to a four-year institution, completed 12 or more units in the district, in the year prior to transfer; 3) calculate the allocation based on three-year averages for each metric.
- Extends hold harmless provision through 2021-22.

California Community Colleges

The major components of the 2019-20 California Community College budget are:

- Student Centered Funding Formula
 - Growth - \$24.7 million (.55%). While .55% growth funding has been provided for the system, each district's growth rate is determined based on their individual growth formula.
 - COLA - \$230.0 million (3.26%)
- College Promise Expansion - \$42.6 million

Budget Update: 2019-20 Enacted Budget

California State Budget, 2019-20

- Student Success Completion Grant - \$18.4 million
- Student Housing Program - \$9.0 million
- Veteran's Resource Centers - \$5.0 million
- Strong Workforce - \$6.7 million
- Basic Needs Program - \$3.9 million
- Pension Relief - \$356.0 million for CalSTRS and \$144.0 million for CalPERS
- Re-Entry of Incarcerated Individuals - \$3.5 million
- Norco College Veteran's Resource Center and Workforce Development - \$1.5 million
- Deferred Maintenance/Instructional Equipment/Water Conservation - \$13.5 million
- Proposition 51 Bond Facilities Projects - \$535.5 million for 20 continuing projects and 39 new projects.
- Cal Grant Expansion - \$9.0 million

RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2019-2020

The District prepared 2019 budget projections following release of the Governor's initial budget proposal on January 10, 2019 by taking into consideration both increased revenues and increased costs. Budget planning information was presented to the Board of Trustees on February 5, 2019.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2019-2020 Tentative Budget pending passage of the State budget, year-end closing results, final enrollment numbers, supplemental and student success metrics, and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

BUDGET OVERVIEW

ENROLLMENTS

District enrollment information between 2006-07 and 2019-20 is presented in Exhibit A and Exhibit B.

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

For fiscal 2017-18, the District fell short of achieving its FTES target by 532 FTES. The shortfall was "rolledback" from the Summer 2018 session to FY 2017-18, which is permissible under FTES attendance accounting regulations. The District also strategically determined that it would be fiscally advantageous to "rollback" an additional 800 FTES to realize \$4.27 million prior to implementation of the Student Centered Funding Formula in FY 2018-19. The revised FY 2018-19 FTES targets follow:

FTES Target	Original FY 18-19	FY 2017-18	
		Additional FTES Rollback	Revised FY 18-19 FTES Target
MVC	7,399.24	88.88	7,488.12
NC	7,135.39	266.66	7,402.05
RCC	16,522.40	444.44	16,966.84
Total District	31,057.02	799.98	31,857.00

BUDGET OVERVIEW

(continued)

FY 2019-20 FTES targets were established through the District Enrollment Management Committee, taking into consideration the principles of the Budget Allocation model whereby a shortfall in attaining of FTES targets for two consecutive fiscal years results in a reallocation of FTES. The FY 2019-20 FTES target calculation follows:

	FY 18-19 Original FTES Target	FY 18-19 Actual FTES Results	FY 18-19 FTES (Shortfall) Excess	Reallocation of FTES Shortfall	Revised Base FTES from FY 18-19 Target	Remaining FY 17-18 Shift of 799.98 FTES	FY 19-20 FTES Target
MVC	7,399.24	7,183.22	(216.02)	-	7,183.22	88.88	7,272.10
NC	7,135.39	7,099.41	(35.98)	-	7,099.41	266.66	7,366.07
RCC	16,522.40	16,876.33	353.93	252.00	17,128.33	90.50	17,218.83
Total District	31,057.02	31,158.96	101.94	252.00	31,410.96	446.04	31,857.00

Enrollments will need to be closely monitored in FY 2019-20 to ensure that FTES targets are realized. It is equally important that they are achieved within the allocated budget.

Supplemental

The Supplemental (Equity) portion of the Student Centered Funding Formula provides apportionment funding for the following categories:

- 1) Each student who is the recipient of financial aid under the Federal Pell Grant program based on the headcount data of students in the prior year.
- 2) Each student who is granted an exemption from non-resident tuition pursuant to Education Code Section 68130.5 (AB540) based on headcount data from students from the prior year.
- 3) Each student who receives a fee waiver pursuant to Education Code Section 76300 (College Promise) based on headcount data from the prior year.

Exhibit C shows Supplemental metric data over each of the last three fiscal years for comparison purposes. For FY 2019-20 apportionment, only the most recent prior year data is used in the calculation. Since FY 2018-19 data was not available prior to the timeline for adoption of the FY 2019-20 budget, estimated data was developed using a weighting methodology based on historical trends.

BUDGET OVERVIEW

(continued)

Student Success

The Student Success portion of the Student Centered Funding Formula provides apportionment funding for the categories shown below that are specific to Riverside Community College District. The SCFF also provides funding for baccalaureate degrees; however, the District does not issue BA degrees so that category has not been included. Exhibit C shows actual student success metrics over the past two years and estimate for FY 2018-19, the third year in the three year average formula.

Exhibit A
Riverside Community College District

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

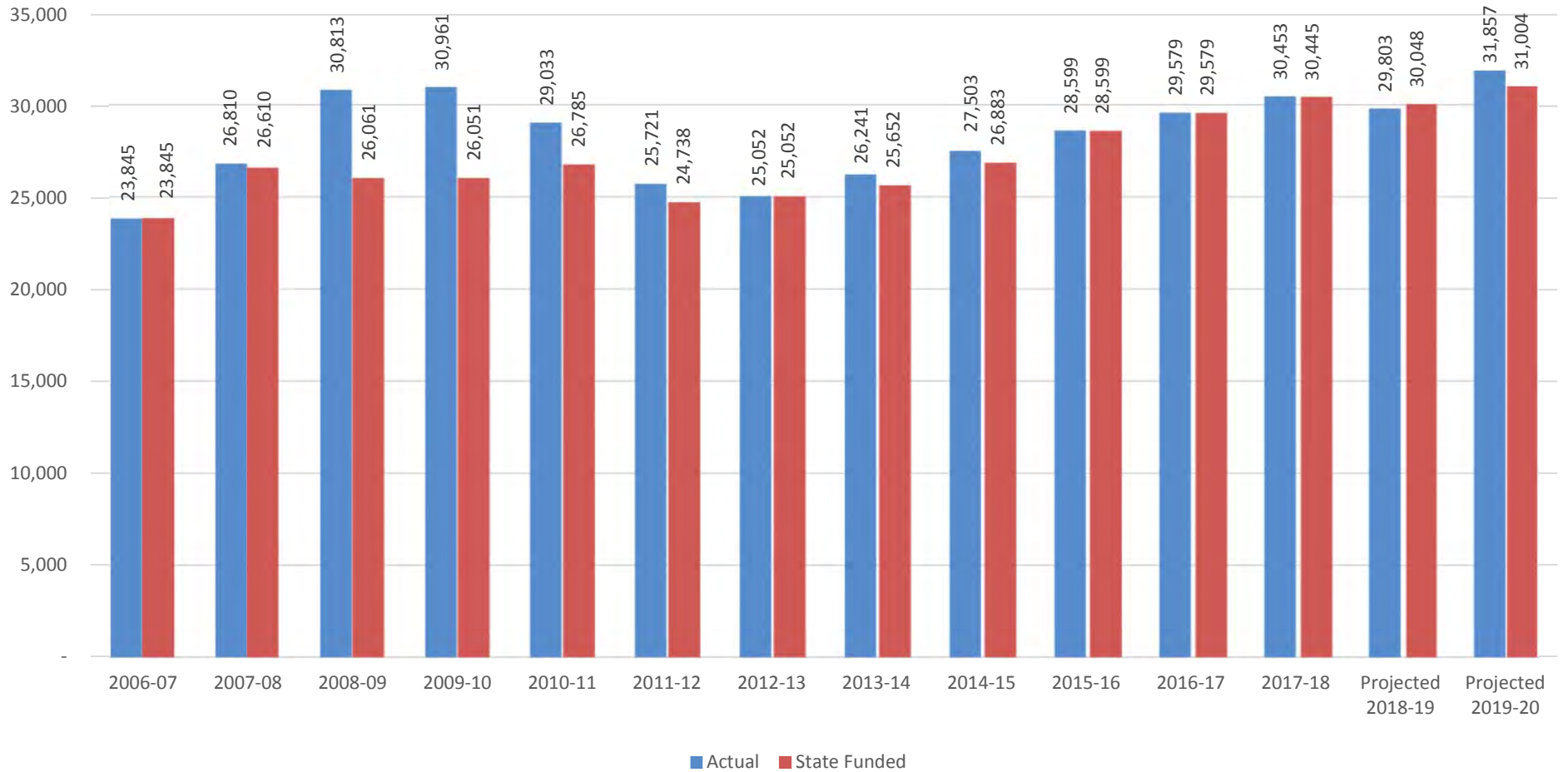


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> <u>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>Projected</u> <u>2018-19*</u>	<u>Projected</u> <u>2019-20**</u>
<u>Total FTES</u>	26,992.34	28,266.94	29,339.16	30,376.33	31,258.13	30,518.26	32,566.93
Resident	26,400.27	27,660.03	28,682.44	29,652.34	30,534.93	29,949.90	31,981.52
Nonresident	592.07	606.91	656.72	723.99	723.20	568.36	585.41
<u>Resident FTES</u>							
Credit	26,240.64	27,503.17	28,599.64	29,578.89	30,452.86	29,826.75	31,857.00
Noncredit	159.63	156.86	82.80	73.45	82.07	123.15	124.52
<u>Nonresident FTES</u>							
Credit	588.03	603.65	655.33	720.63	719.06	568.36	585.41
Noncredit	4.04	3.26	1.39	3.36	4.14	0.00	0.00
<u>Basic Skills</u>	2,558.56	2,712.55	2,766.65	2,557.62	1,937.12	1,178.82	1,155.24
<u>State-Funded FTES</u>							
Resident Credit	25,652.36	26,882.83	28,599.64	29,578.89	30,445.29	29,114.55	31,003.60
Resident Noncredit	159.63	156.86	82.80	73.45	82.07	123.15	124.52
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	588.28	620.34	-	-	7.57	712.20	853.40
Resident Noncredit	-	-	-	-	-	-	-

* Total Projected FTES numbers for FY 2018-2019 are based on reported amounts at P3. The final 2018-2019 Apportionment Attendance Report revisions, if any, are due to the State Chancellor's Office at the end of October 2019. Unfunded FTES is primarily a result of the three-year averaging method contained in the SCFF.

** Total Projected FTES for FY 2019-2020 are based on a 3 year average of credit FTES prior to growth, plus growth at the State approved growth rate of 1.11%, less incarcerated and special admit student FTES. Unfunded FTES is primarily a result of the three-year averaging method contained in the SCFF.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>
<u>Total FTES</u>	24,403.97	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06
Resident	23,967.48	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52
Nonresident	436.49	517.62	600.86	511.13	460.72	469.73	512.54
<u>Resident FTES</u>							
Credit	23,844.65	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19
Noncredit	122.83	201.79	298.09	224.31	115.83	137.20	66.33
<u>Nonresident FTES</u>							
Credit	436.49	517.62	600.86	510.66	457.76	466.75	510.61
Noncredit	-	-	-	0.47	2.96	2.98	1.93
<u>Basic Skills</u>	2,085.43	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46
<u>State-Funded FTES</u>							
Resident Credit	23,844.65	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57	25,052.19
Resident Noncredit	122.83	196.47	206.49	194.30	115.83	106.97	66.33
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	199.76	3,803.80	4,909.65	2,247.68	982.95	-
Resident Noncredit	-	5.32	91.60	30.01	-	30.23	-

Exhibit C

Supplemental

<u>Supplemental Metrics</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
Pell Grant Recipients	13,993	14,777	15,605
AB 540 Students	1,457	1,493	1,530
College Promise Grant Recipients (formerly BOG Waiver)	29,060	29,598	30,146
Totals	<u>44,510</u>	<u>45,868</u>	<u>47,281</u>

Student Success

<u>Success Metrics</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>Total</u>	<u>3 Yr Avg</u>
<u>All Students</u>					
Associate Degree for Transfer (ADT)	523	811	1,258	2,592	864
Associate Degree	1,776	2,217	2,768	6,761	2,254
Credit Certificates Requiring 18+ Units	425	470	520	1,415	472
Transfer-Level Math and English Completion in 1st Yr	378	785	1,630	2,793	931
Transfer to 4-Year Institutions 12+ Units Completed in Prior Yr	2,890	2,719	2,558	8,167	2,722
CTE Units Completion of 9+ Units	3,700	3,908	4,128	11,736	3,912
Living Wage Attainment Within 1 Yr of CC Completion	4,773	6,208	8,073	19,054	6,351
Total All Students	<u>14,465</u>	<u>17,118</u>	<u>20,935</u>	<u>52,518</u>	<u>17,506</u>
<u>Promise Students (BOG)</u>					
Associate Degree for Transfer (ADT)	423	661	1,033	2,117	706
Associate Degree	1,495	1,828	2,235	5,558	1,853
Credit Certificates Requiring 18+ Units	314	332	351	997	332
Transfer-Level Math and English Completion in 1st Yr	237	544	1,249	2,030	677
Transfer to 4-Year Institutions 12+ units in Prior Yr	2,242	2,092	1,952	6,286	2,095
CTE Units Completion of 9+ Units	2,910	3,037	3,170	9,117	3,039
Living Wage Attainment Within 1 Yr of CC Completion	3,282	4,274	5,567	13,123	4,374
Total All Students	<u>10,903</u>	<u>12,768</u>	<u>15,557</u>	<u>39,228</u>	<u>13,076</u>
<u>Pell Students</u>					
Associate Degree for Transfer (ADT)	310	487	765	1,562	521
Associate Degree	1,106	1,350	1,648	4,104	1,368
Credit Certificates Requiring 18+ Units	239	238	237	714	238
Transfer-Level Math and English Completion in 1st Yr	162	382	901	1,445	482
Transfer to 4-Year Institutions 12+ units in Prior Yr	1,598	1,507	1,422	4,527	1,509
CTE Units Completion of 9+ Units	2,123	1,759	1,457	5,339	1,780
Living Wage Attainment Within 1 Yr of CC Completion	2,033	2,687	3,552	8,272	2,757
Total All Students	<u>7,571</u>	<u>8,410</u>	<u>9,982</u>	<u>25,963</u>	<u>8,654</u>

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 \$218.27 million for fiscal 2020. Key components include:

1. State Funding

- a. Student Centered Funding Formula (Exhibit E) – The formula contains three components as follows:
 - Base Allocation – Represents 70% of the formula in FY 2019-20 and includes a basic allocation for the number and size of colleges and approved centers operated by the District, and a three-year rolling average of credit FTES, plus growth and exclusive of incarcerated and special admit FTES. Incarcerated and special admit FTES is calculated at the former funding formula credit rate. Non-credit and CDCP FTES is calculated at the former funding formula non-credit and credit rates, respectively.
 - Supplemental (Equity) Allocation – Represents 20% of the formula in FY 2019-20 and is calculated based on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those students that are exempted from non-resident tuition (AB 540 students).
 - Student Success Allocation – Represents 10% of the formula in FY 2019-20 and is calculated based on the total number of points for each of the following metrics:

All Students

- AA/AS or BA/BS degree – 3 points
 - ADT degree – 4 points
 - Credit Certificates (18 or more units) – 2 points
 - Completion of transfer level math and english in 1st year – 2 points
 - Transfer to a four-year university (completion of 12 or more units in the year prior to transfer) – 1.5 points
 - Completion of 9 or more CTE units – 1 point
 - Regional Living Wage within 1 year – 1 point
- Equity Component – Additional funding is available for students who receive California Promise Grants (fee waiver) based on the total points computed for

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

each of the above metrics, and for each student who receives a Pell grant, based on the total points computed for each the above metrics, 1.5 times the point value.

- Hold Harmless – Provides districts with guaranteed cost-of-living increases through FY 2021-22 ensuring that districts receive the higher of the amount received in 2017-18 adjusted by COLA each year or the amount calculated under the SCFF each year.
- Alignment with System Goals – Requires districts to develop and the local Board to approve goals in alignment with the State system goals appearing in the Strategic Vision Plan developed by the Chancellor’s Office.
- The State Chancellor’s Office “held back” approximately \$135 million from the Advance apportionment due to the lack of final FY 2018-19 Supplemental and Student Success metric data, which are not required to be submitted by districts until November 2019. Therefore, the SCFF rates for Enrollment, Supplemental and Student Success were not calculated for the Advance apportionment. Instead, districts were provided with the higher of “Hold Harmless” or FY 2018-19 Total Computational Revenue as calculated at P2. The State Chancellor’s Office will calculate the FY 2019-20 SCFF rates at first principal apportionment (P1) in February 2020, eight months into the fiscal year, when the metrics have been finalized and the \$135 million “hold back” has been factored into the distribution calculation. This decision by the State Chancellor’s Office has forced the Districts to estimate the rates for each component of the SCFF to derive the District’s estimated apportionment for FY 2019-20 budget purposes, creating significant uncertainty regarding the amount of apportionment the District will actually receive.
 - COLA – 3.26%
 - Growth - .55% for the State system, 1.11% estimated for the District
 - Lottery Revenue - \$4.90 million, which is .20 million above the prior year level.
 - State Mandate Block Grant – The District will receive \$.87 million in ongoing mandate funds.

2. **Interest Income** - \$1.90 million, which is \$.90 million more than fiscal 2019.

3. **Nonresident Tuition** – \$3.64 million, which is \$.27 million lower than the prior year level. The per unit rate is \$265.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

4. ***Enrollment Fee Revenue*** – Projected at \$10.94 million.
5. ***Indirect Cost Recovery Revenue*** – Projected at \$1.52 million, an increase of \$.32 million over the prior year.

EXPENDITURES

Within the funds available for the 2019-20 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 2019-20 Resource 1000 budget reflects the following major items of expenditure (Exhibit F):

1. ***Compensation***
 - a. Full-time Compensation – \$6.13 million has been provided for a 2.00% contractual salary increase plus COLA of 3.26%.
 - b. Part-Time Compensation – \$4.07 million has been provided for a 2.5% salary increase plus COLA of 3.26% and the impact of enrollment targets.
 - c. Step and Column/Growth/Placement and Other Personnel Adjustments – A \$2.25 million increase.
 - d. Health and Life Insurance Benefits – An increase of \$.50 million attributable exclusively to rate fluctuation. The net rate increase is 3.28% over the prior year. Total health and life insurance benefits is \$26.81 million, of which approximately \$2.07 million is attributable to retired employees under age 65.
 - e. CalSTRS – An increase to the STRS employee contribution rate from 16.28% to 17.10% results in an increase of \$.48 million for fiscal 2020, inclusive of the impact of new positions. Annual rate increases from FY 2020-21 through FY 2022-23 will see rates go from 18.40% to 18.10% resulting in an average annual increase approximately \$.91 million per year.
 - f. CalPERS – An increase to the PERS employer contribution rate from 18.06% to 19.72% will result in an increase of \$.69 million for fiscal 2020, inclusive of the impact of new positions. Annual rate increases from FY 2020-21 through FY 2022-23 will see rates go from 22.70% to 25.40%, resulting in an average annual increase of \$1.07 million per year.
 - g. CalSTRS and CalPERS Pension Relief – The FY 2019-20 Budget Act includes a one-time, \$1.6 billion CalSTRS payment and a one-time, \$660 million CalPERS payment, both of which will reduce districts' share of the unfunded liability for these pension funds. These payments come from non-Proposition 98 General Fund and are expected to

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

reduce districts' contribution rates by about three-tenths of a percentage point beginning in 2021-22. The exact rate reductions will depend on a number of factors and are likely to fluctuate from year to year. Also, additional funding is included to pay districts' statutory employer contributions to CalSTRS and CalPERS for 2019-20 and 2020-21. Specifically for 2019-20, the budget includes a payment of \$356 million to CalSTRS, reducing districts' required contributions from 18.13% of covered payroll to 17.10%, and a payment of \$144 million to CalPERS, reducing districts' contributions from 20.73% to 19.72%. For 2020-21, the budget includes a payment of \$250 million to CalSTRS, reducing districts' contributions from 19.10% to 18.40%, and a payment of \$100 million to CalPERS, reducing districts' contributions from 23.60% to 22.70%.

- h.** Retirement Incentive – The District offered a retirement incentive to qualifying employees for two separate retirement dates, December 2019 and June 2020. The District's external retirement incentive consultant estimated that 51 potential retirees might take advantage of the offer. While the exact number of retirees and, therefore, the associated cost won't be known until retirees accept the offer, an estimated budget amount of \$4.32 million has been established. Cost savings associated with filling positions at lower step and column levels; the time it takes to fill the vacant position and; strategic decisions to not fill or reconfigure positions, will offset the retirement incentive cost.

2. *Part-time Faculty and Overload*

The increase of \$4.07 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the District Budget Advisory Council (DBAC). The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.50% plus COLA of 3.26% less estimated full-time faculty salary and benefit savings for vacant positions. The methodology is reviewed by DBAC on an annual basis for accuracy in projecting budget allocations. In conjunction with implementation of the revised Budget Allocation Model, budget management and oversight responsibility over the part-time faculty and overload budget has been assigned to the colleges.

- 3.** A total of \$.20 million has been provided for increases to contracts, agreements and licenses.
- 4.** Estimated indirect cost reimbursement funds in support of districtwide grant activities in the total amount of \$1.52 million have been included for use by each entity during fiscal 2020.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

5. Beginning in fiscal 2016, the District started accumulating funds to address the future cost of retiree health benefits. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). An increase of \$.02 million from the prior year budget amount has been included to achieve the minimum annual contribution of \$.25 million.
6. Kennan and Associates performs an annual benefit analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the RCCD PPO Health Plan. No changes will be made to the RCCD PPO Plan rate for fiscal 2020. A rate increase for the Health Net plan is included at 5.00% and there is a rate decrease of 1.52% for the Kaiser Plan.

During FY 2018-19, the District reached agreement with the bargaining units in the form of a Memorandum of Understanding for RCCD PPO Health Plan changes pertaining to 65+ retirees as follows:

- Increase prescription copayments from \$2 to \$10 for retail brand name drugs and from \$2 to \$20 for home delivery of brand name drugs (copayments remain the same for generic drugs)
 - Implement a Pharmacy Care Management program to provide an independent, unbiased layer of clinical management to ensure that the best possible drug therapies are chosen based on their clinical effectiveness and cost to patients, through careful review by physicians and consultation with patients
 - Establish a 30% savings reserve level
 - Reduce 65+ retiree healthcare premium contributions by 50% from present levels to be paid from savings generated by increased copayments and utilization of the Pharmacy Care Management Program
 - Provide a safeguard that future 65+ retiree healthcare premium contribution reductions beyond 50% are contingent on realized savings over the 30% reserve level in future years, but in no event lower than 90% of the current levels
7. An actuarial valuation was performed by an external actuary on the District’s exposure to general and employment liability claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. As a result the rate for FY 2019-20 will remain the same at 1.60% to cover estimated claims, program administration and to provide a reasonable reserve.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

8. The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker's Compensation fund. As a result, the worker's compensation rate will remain unchanged at 1.60% for fiscal year 2019-20, to cover the cost of annual estimated claims, Resource administration and to provide a reasonable reserve.

9. Positions
 - a. New
 - i. Faculty – 16 new faculty positions have been included at a total position cost of \$2.60 million and were allocated to the colleges as follows: Moreno Valley College – 4; Norco College – 4; and Riverside City College – 8.

 - c. FTE Increases/Conversion Funded from Existing Base Expenditure Budget
 - (2) Network Support Specialist - .475 FTE to 1.0 FTE (District)
 - Web Applications Technician - .475 FTE to 1.0 FTE (Moreno Valley)
 - Computer Technician - .475 FTE to 1.0 FTE (Moreno Valley)
 - Grants Administrative Specialist - .70 FTE to 1 FTE (Riverside City)
 - Student Resource Specialist - .50 FTE to 1 FTE (Riverside City)

 - d. Funded from Existing Base Expenditure Budget
 - Administrative Assistant I (Moreno Valley)
 - Administrative Assistant II (Riverside City)
 - Administrative Assistant IV (District)
 - Assistant Director, Admissions & Records (Riverside City)
 - Assistant Professor, Counseling (Riverside City)
 - Coordinator, Professional Development (Riverside City)
 - Dean, Distance Education (District)
 - Director, College Business Services (Norco)
 - Director, College Business Services (Riverside City)
 - Director, Information Technology Infrastructure & Systems (District)
 - Director, Veterans Resource Center (Norco)
 - Educational Advisor (Riverside City)
 - Educational Services Reemployment Coordinator (District)
 - Enrollment Services Assistant (Norco)
 - Executive Administrative Assistant (District)
 - Financial and Technical Analyst (Moreno Valley)
 - Institutional Research Specialist (District)
 - Instructional Department Specialist (Riverside City)
 - Instructional Media Broadcast Technician (Moreno Valley)
 - Instructional Programs Support Coordinator (Riverside City)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

(continued)

- Laboratory Technician I (Moreno Valley)
 - Manager, Business Services (Riverside City)
 - Mental Health Services Supervisor (Moreno Valley)
 - Public Affairs Officer (District)
 - Student Success Coach (Moreno Valley)
 - Tutorial Services Clerk (Norco)
 - Veterans Services Coordinator (Moreno Valley)
 - VP, Strategic Development (Norco)
- 10.** 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 2020 as follows: \$1.06 million to Moreno Valley College; \$.97 million to Norco College; and \$3.62 million to Riverside City College.
- 11.** The District has launched a project to replace the current Enterprise Resource Planning (ERP) software used for student registration, auxiliary and foundation financial accounting, teaching assignments, and core student information system processes. The District conducted an RFP process with the goal of selecting a replacement system. An estimated amount of \$7.74 million has been set-aside for this purpose, with \$4.79 million coming from the General Fund and \$2.95 coming from the Redevelopment Fund.
- 12.** Chancellor's Innovation Fund for Student Success – The budget for this item remains unchanged at \$.20 million. This budget has been established to encourage innovative initiatives that will have a lasting and profound impact on student success.
- 13.** Disabled Students Programs & Services (DSP&S) Interfund Transfer – Deaf Hard of Hearing (DHH) costs have increased substantially over the last decade. DHH is part of the DSP&S program. Some reasons for the increases include: proximity to the Riverside School for the Deaf; increased enrollment of DHH students and; increased costs of interpreting services. In addition, annual step/column, COLA and contract-negotiated increases to employee compensation have also impacted the cost of the DSP&S program. In order to meet these needs, an increased match in the amount of \$482,000 has been provided as a stop gap measure. During FY 2019-20 the colleges will perform an in depth analysis of the DSP&S program with the objective of developing recommendations for program sustainability.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$53.71 million at July 1, 2019 and anticipates an ending contingency balance of \$14.94 million at June 30, 2020, which meets the Board's policy objective of a budgeted ending balance equal to at least 5.0%.

The District has set-aside one-time funds totaling \$10.20 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS.

Exhibit D
Riverside Community College District
2019-2020 Proposed Budget
Resource 1000 Revenue

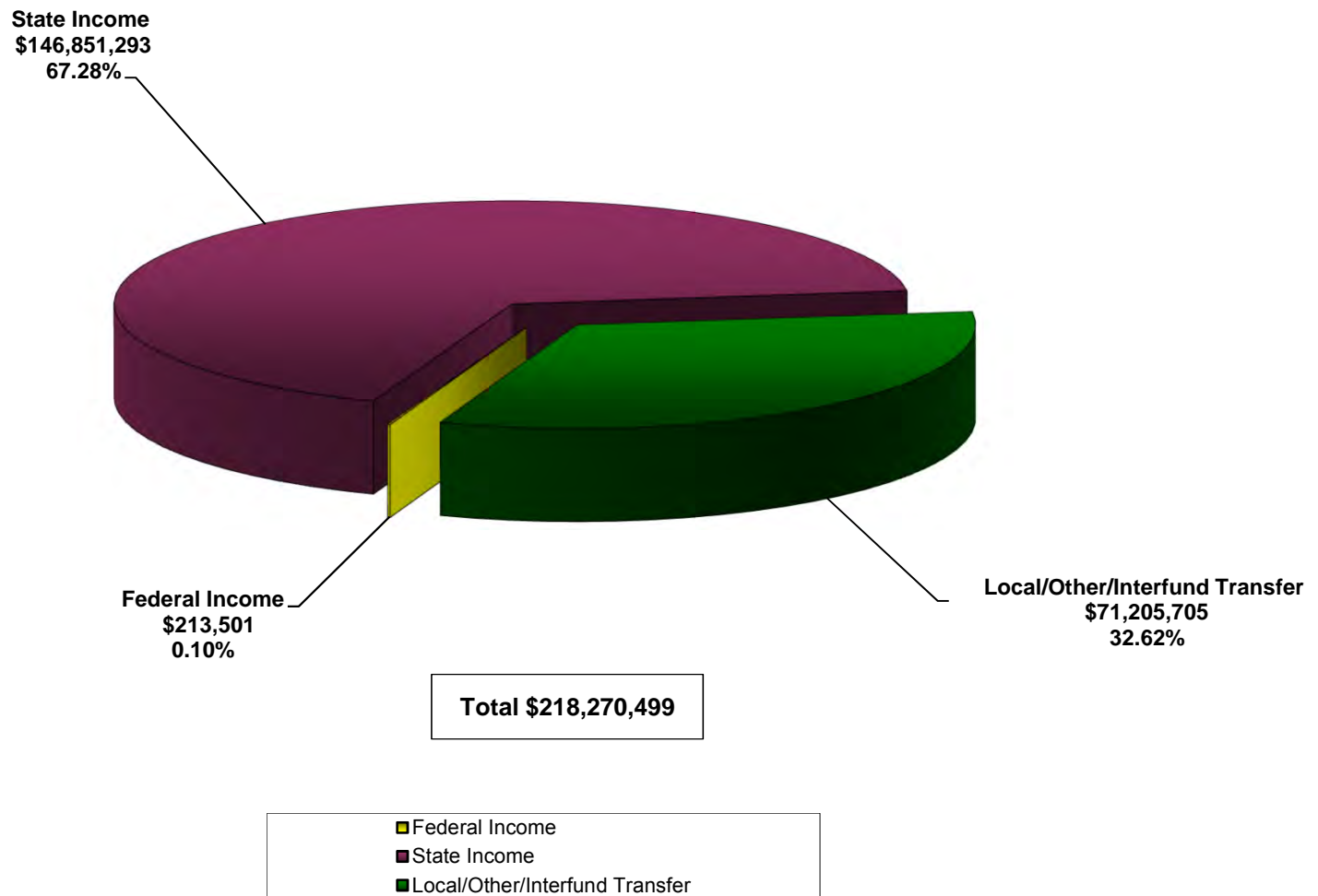


Exhibit E

Riverside Community College District Apportionment Calculation Under the Proposed New Student Centered Funding Formula for Adopted Budget FY 2019-2020

Base Allocation: 70%

Base Credit/Special Admit/Non-Credit Rates with COLA	\$	3,889	\$	5,653	\$	3,468
				Funded FTES		Amount
Basic Allocation					\$	12,810,691
Credit FTES (Rolling 3 Year Avg. FY 17-18 - 29,607.55; FY 18-19 - 28,869.73; FY 19-20 - 30,518.74 88,996.02/3 = 29,665.34 x 1.11% Growth 329.58 = 29,994.92				29,994.92	\$	116,650,244
Restoration					\$	569,338
Special Admit Students 914.61 + 10.15 (Credit FTES)				924.76	\$	5,227,668
Incarcerated 83.00 + .92 (Credit FTES)				83.92	\$	474,400
Non-Credit FTES (Base - 123.15 + Growth - 1.37)				124.52	\$	431,794
Total Base Allocation				31,128.12	\$	136,164,134

Supplemental Allocation: 20%

Supplemental Rate per Point	\$		1,111	
Supplemental Metrics (FY 2018-2019)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total
Pell Grant	\$ 1,111	15,605	\$ 17,337,155	33.00%
AB 540 Students	\$ 1,111	1,530	\$ 1,699,830	3.24%
California Promise Grant Students (BOG Waivers)	\$ 1,111	30,146	\$ 33,492,206	63.76%
Total Supplemental Allocation		47,281	\$ 52,529,191	100%

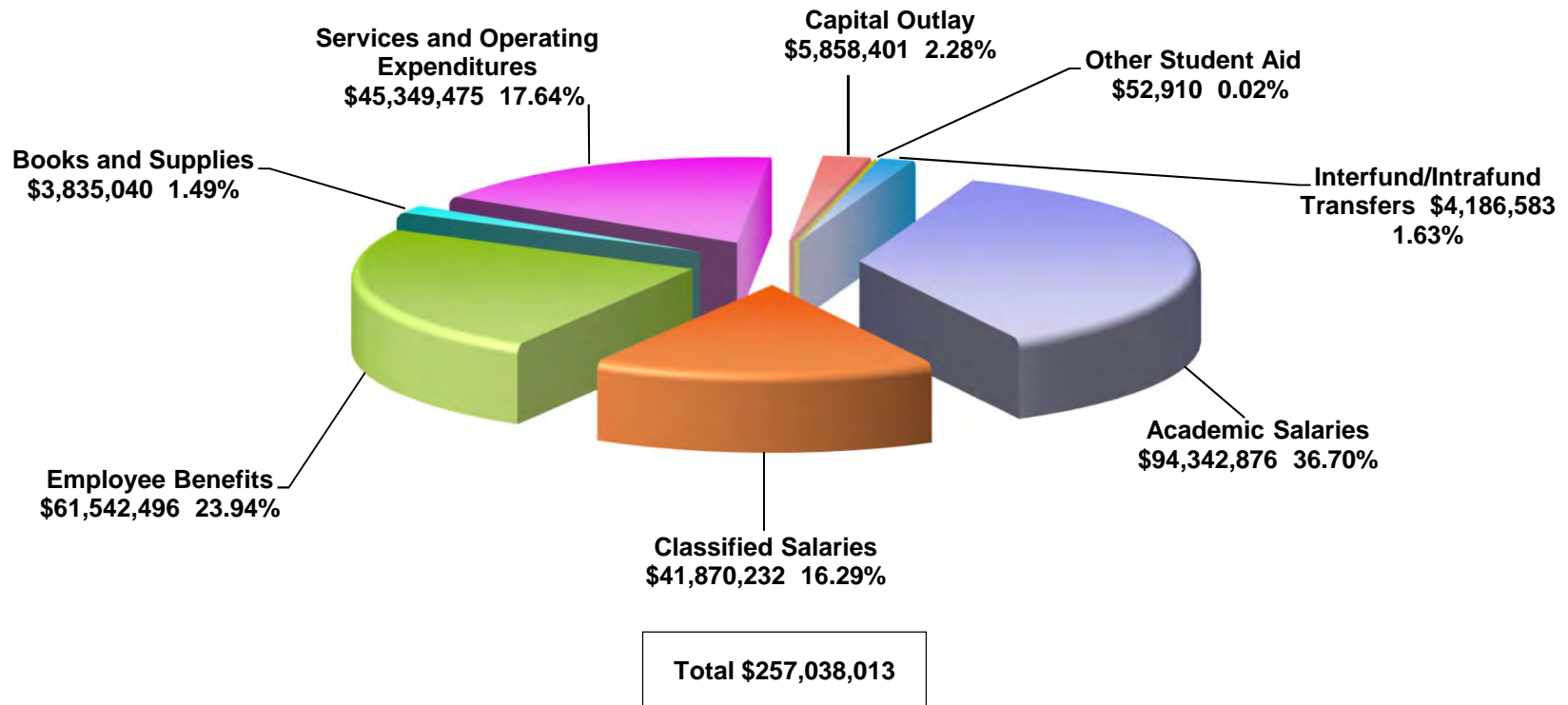
Student Success Incentive Allocation: 10%

Success Rate per Point (Success/Equity)	\$		341		129		86	
Success Metrics (3 Yr Avg. FY 16-17, FY 17-18, FY 18-19)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	\$ 1,365	864	\$ 1,179,360	12.63%				
Associate Degree	\$ 1,024	2,254	\$ 2,307,755	24.71%				
Credit Certificates Requiring 18+ Units	\$ 683	472	\$ 322,148	3.45%				
Transfer-Level Math and English Completion in 1st Year	\$ 683	931	\$ 635,873	6.81%				
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 513	2,722	\$ 1,395,196	14.94%				
CTE Units Completion of 9+ Units	\$ 341	3,912	\$ 1,333,992	14.28%				
Living Wage Attainment Within 1 Year of CC Completion	\$ 341	6,351	\$ 2,165,805	23.19%				
Total Success Metrics Allocation		17,506	\$ 9,340,129	87.37%				
Success Equity Metrics - BOG Students (FY 2018-2019)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	\$ 516	706	\$ 364,124	13.47%				
Associate Degree	\$ 387	1,853	\$ 716,982	26.52%				
Credit Certificates Requiring 18+ Units	\$ 258	332	\$ 85,742	3.17%				
Transfer-Level Math and English Completion in 1st Year	\$ 258	677	\$ 174,580	6.46%				
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 194	2,095	\$ 405,447	15.00%				
CTE Units Completion of 9+ Units	\$ 129	3,039	\$ 392,031	14.50%				
Living Wage Attainment Within 1 Year of CC Completion	\$ 129	4,374	\$ 564,289	20.87%				
Total Success Equity Metrics Allocation - BOG Waiver Students		13,076	\$ 2,703,195	86.53%				
Success Equity Metrics - Pell Students (FY 2018-2019)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	\$ 342	521	\$ 178,068	14.41%				
Associate Degree	\$ 257	1,368	\$ 351,576	28.44%				
Credit Certificates Requiring 18+ Units	\$ 171	238	\$ 40,698	3.29%				
Transfer-Level Math and English Completion in 1st Year	\$ 171	482	\$ 82,365	6.66%				
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 128	1,509	\$ 193,152	15.63%				
CTE Units Completion of 9+ Units	\$ 86	1,780	\$ 153,051	12.38%				
Living Wage Attainment Within 1 Year of CC Completion	\$ 86	2,757	\$ 237,131	19.18%				
Total Success Equity Metrics Allocation - Pell Students		8,654	\$ 1,236,041	85.59%				
Total Student Success Incentive Allocation			\$ 13,279,365					

Total Apportionment

Total Estimated Computational Revenue Under New Funding Formula for FY 2019-20	\$ 201,972,690	
Less, Estimated FY 2019-20 Reduction for SCFF Uncertainty (Rates, District Metrics, Other District Performance)	\$ (3,029,590)	-1.50%
Adjusted FY 2019-20 TCR	\$ 198,943,099	
Total Computational Revenue in Adopted Base Budget for FY 2018-19	\$ 186,480,836	
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2019-20	\$ 12,462,263	6.68%

Exhibit F
Riverside Community College District
2019-2020 Proposed Budget
Resource 1000 Expenditures



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

BUDGET ALLOCATION MODEL

Budget Allocation Model Revision Project

The District identified a need to make substantive changes to the existing Budget Allocation Model (BAM) and embarked on a year-long effort to do so through the District Budget Advisory Council (DBAC), engaging the college community throughout the process, and also including the District Strategic Planning Council. The construct of the prior BAM was based on a Full-Time Equivalent Student (FTES) model that reflected how resources were previously allocated from the State (SB361) and modified to consider the costs associated with the instructional programs and organizational structures at each college. This was done to derive the known cost of producing FTES at each college, averaged over a 10 year period.

The newly envisioned 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 the strategic plans for each entity, and more specifically scaling of the Guided Pathways initiative. The focus of the BAM has been on the general operating fund; however, the principles enumerated above can be applied to all resources of the District wherever applicable.

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

BUDGET ALLOCATION MODEL

(continued)

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

Procedurally, four years of historical discipline cost per FTES information was assembled for each college 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 an “exchange rate”. Each discipline was 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” will then used to apply to projected FTES for that category. A similar methodology was 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.

This iteration of the revised BAM is considered the first phase of implementation. As such, no budget allocation modifications will be made as a result of the implementation in FY 2019-20. The expectation is that discipline cost per FTES data will be used to develop Exchange Rates that will inform budget allocations in FY 2020-21.

DBAC will continue to assess the BAM during FY 2019-20 for the following items: 1) treatment of District Office costs based on services level expectations; 2) Student Centered Funding Formula considerations for Equity and Success outcomes; 3) progress towards comprehensive college status; 4) Guided Pathways scaling; 5) funding alignment with strategic objectives; 6) defining key BAM terms and; 7) overall BAM performance.

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

Revised Budget Allocation Model (BAM) Procedural Steps

Discipline Cost per FTES (“Exchange Rate”) Calculations:

1. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and “Other Costs” were calculated utilizing actual expense figures for four fiscal years 15/16, 16/17 and 17/18, and 18/19. Special Program costs (SPP) were excluded from the calculation.
2. 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. 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).
 - 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).
 - Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES.
3. 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
Revised Budget Allocation Model (BAM)
Procedural Steps

1. 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.
2. Business Services (BS) – Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
3. Other – President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).
4. 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.

Annual Percentage Change Calculation:

1. To understand the annual change in Discipline Cost per FTES for each fiscal year, a 3-year average per college (based on four years of data) was calculated from actual annual cost data by category (STEM, Liberal Arts, CTE, Unique, Business Services, Student Services, and Other). A 3-year average percentage change was also calculated for the District as a whole.
2. The Districtwide 3-year average Discipline Cost per FTES percent change was utilized in the revenue calculation for the STEM, Liberal Arts and CTE categories.
3. The Unique Discipline Cost per FTES was used rather than the Districtwide 3-year average in the revenue calculation for Unique disciplines (projected cost was used for “new” programs).
4. A Districtwide 3-year average percentage change was used to calculate the revenue allocation for Business Services, Student Services and Other.

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, less District Office budgeted expenditures, excluding set-aside and Special Project program costs.
2. The revenue allocation for STEM, Liberal Arts, and CTE was calculated using the prior year actual Total Direct Instructional Discipline Cost per FTES multiplied by the budget year target FTES, multiplied by the Districtwide 3-year average percentage change in Discipline Cost per FTES.
3. The revenue allocation for Unique programs was calculated using the prior year actual Total Direct Instructional Discipline Cost per FTES multiplied by the budget year target FTES, multiplied by the College 3-year average percentage change in Discipline Cost per FTES.

Exhibit H
Continued
Revised Budget Allocation Model (BAM)
Procedural Steps

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 prior year actual Districtwide average Discipline Cost per FTES multiplied by the estimated budget year target FTES, multiplied by the Districtwide 3-year average percentage change in Discipline Cost per FTES. The revenue calculation exceeded allocated revenue, therefore a percentage of the total was applied to balance to 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.). In addition, DO/DSS Expenditures (1000-6999) along with set-aside and special project cost were excluded from the calculation.
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”.

Exhibit I

Revised BAM FINAL BUDGET - FY 2019/20

19/20 Revenue Allocation

Student Services, Business Services and Other Costs
Using FY 18/19 - District-Wide Avg. Per Category

Norco College	
Total FTES	7,367
Direct Instructional & Academic Affairs Costs	29,544,512
Student Services, Business Services, and Other	<u>10,339,579</u>
Total Norco College \$	39,884,091
Moreno Valley College	
Total FTES	7,336
Direct Instructional & Academic Affairs Costs	31,880,375
Student Services, Business Services, and Other	<u>10,296,394</u>
Total Moreno Valley College \$	42,176,769
Riverside City College	
Total FTES	17,667
Direct Instructional & Academic Affairs Costs	73,220,710
Student Services, Business Services, and Other	<u>24,796,647</u>
Total Riverside City College \$	98,017,357

Exhibit I
(continued)

Revised BAM
FINAL BUDGET - FY 2019/20

APPORTIONMENT DISTRIBUTION	
Using FY 18/19 - District-Wide Avg. Per Category	
FY 2019-2020 Total Revenues	218,270,499
Less, FY 2019-2020 Specific Revenue	<u>(8,690,923)</u>
FY 2019-2020 Apportionment and Non-Specific Revenues	209,579,576
Less, DO/DSS Expenditures (1000-6999) excludes set-aside and Special Project Program Costs	<u>(29,501,359)</u>
Net FY 2019-2020 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 180,078,217</u>

Exhibit I (continued)

19/20 Revenue Allocation Direct Instructional, Academic Affairs, Student Services, Business Services and Other Costs Using FY 18/19 - District-Wide Avg. Per Category

Norco College					
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs Cost/FTES	Target FTES FY 19/20	3-Year District-Wide Average Percentage Change in Cost per FTES	Revised BAM FY 19/20 Revenue	
STEM courses	\$ 3,579	2,713	8.39%	10,522,328	
Liberal Arts courses	\$ 3,616	3,497	6.12%	13,416,449	
CTE courses	\$ 4,030	684	5.20%	2,901,351	
Unique Programs					
Architecture Total	\$ 4,140	8	14.70%	36,131	
Construction Technology Total	\$ 5,230	45	-0.89%	233,847	
Drafting Technology	\$ 43,785	5	33.33%	279,653	
Electronics Total	\$ 4,093	91	8.97%	407,704	
Game Development Total	\$ 3,950	154	2.22%	623,359	
Manufacturing Technology Total	\$ 7,610	36	43.80%	392,246	
Music Industry Studies Total	\$ 4,538	134	20.51%	731,445	
			7,367	\$	29,544,512
Moreno Valley College					
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs Cost/FTES	Target FTES FY 19/20	3-Year District-Wide Average Percentage Change in Cost per FTES	Revised BAM FY 19/20 Revenue	
STEM courses	3,579	2,042	8.39%	7,919,569	
Liberal Arts courses	3,616	3,655	6.12%	14,025,698	
CTE courses	4,030	608	5.20%	2,579,139	
			11,224		24,524,406
Unique Programs					
Admin Justice	5,979	422	2.67%	2,588,780	
Dental Assist	11,208	40	18.67%	536,410	
Dental hygiene	14,573	71	6.15%	1,093,317	
Emergency Medical	4,937	246	6.03%	1,289,377	
Fire Tech	7,270	160	7.20%	1,247,928	
Human Services	6,218	45	-7.94%	257,760	
Med Asst	6,082	46	21.98%	342,397	
			7,336	\$	31,880,375
Riverside City College					
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs Cost/FTES	Target FTES FY 19/20	3-Year District-Wide Average Percentage Change in Cost per FTES	Revised BAM FY 19/20 Revenue	
STEM courses	3,579	4,827	8.39%	18,723,500	
Liberal Arts courses	3,616	8,169	6.12%	31,345,401	
CTE courses	4,030	1,757	5.20%	7,449,614	
Unique Programs					
Air Conditioning & Refrigeration	3,765	102	6.43%	406,815	
Applied Digital Media & Printing	5,804	155	11.96%	1,005,740	
Arabic	5,700	41	11.75%	262,075	
Athletics	6,189	421	-0.50%	2,589,659	
Automotive Body & Technology Total	3,888	79	1.60%	310,224	
Automotive Technology	3,922	185	-6.77%	676,737	
Cosmetology Total	4,712	414	1.28%	1,976,870	
Culinary Arts	6,865	178	-9.24%	1,108,664	
Film Television & Video Total	3,120	120	9.10%	409,191	
Geology	4,191	85	8.97%	386,933	
Italian	11,168	19	42.38%	304,407	
Nursing	14,270	34	42.38%	691,098	
Nursing Learning Laboratory	21,845	197	-4.02%	4,119,998	
Oceanography	3,382	59	3.12%	204,147	
Paralegal Studies Total	3,895	37	0.39%	142,817	
Registered Nurse	699	639	3.01%	459,937	
Russian	6,920	5	106.02%	72,467	
Welding	3,598.00	146	9.39%	574,415	
			113,933		15,702,194
			17,667	\$	73,220,710

Exhibit I (continued)

REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
Using FY 18/19 - District-Wide Avg. Per Category	
Net FY 2019-2020 Total Apportionment and Non-Specific	180,078,217
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	134,645,597
Difference to Split Between Student Services + Business Services + Other Costs	\$ 45,432,620

2019/20 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
Using FY 18/19 - District-Wide Avg. Per Category							
Student Services, Business Services, Other Costs	District-Wide FY 18/19 Projected Total BS, SS, and Other Cost/FTES	Projected FTES FY 19/20	3-Year District- Wide Average Percentage Change in Cost per FTES	Calculated BAM Revised FY 19/20 Allocation	Weighted %	Adjusted Allocation Student Services + Business Services + Other	
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,463	7,366.57	0.88%	10,872,021	22.76%	10,339,579	
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,463	7,335.80	0.88%	10,826,612	22.66%	10,296,394	
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,463	17,666.69	0.88%	26,073,563	54.58%	24,796,647	
				47,772,196	100.00%	45,432,620	

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

STEM	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change	FY 18/19
					Inc/Dec	Inc/Dec	Inc/Dec		Mean
<u>Norco College</u>									
STEM	5,993,936	6,644,995	7,358,489	8,215,985					
STEM FTES	2,313	2,488	2,446	2,411					
Cost Per FTES - STEM	2,592	2,671	3,008	3,407	3.05%	12.62%	13.27%	9.64%	3,407
<u>Moreno Valley College</u>									
STEM	5,688,598	6,023,537	6,722,065	7,689,465					
STEM FTES	2,046	2,063	2,054	2,003					
Cost Per FTES - STEM	2,780	2,920	3,273	3,840	5.04%	12.09%	17.32%	11.48%	3,840
<u>Riverside City College</u>									
STEM	12,329,513	13,552,533	15,528,248	16,457,980					
STEM FTES	4,248	4,648	4,877	4,717					
Cost Per FTES - STEM	2,902	2,916	3,184	3,489	0.48%	9.19%	9.58%	6.42%	3,489
<u>Total for RCC, NC, MVC</u>									
Total Cost STEM	24,012,047	26,221,066	29,608,802	32,363,430					
Total FTES -Total STEM	8,607	9,198	9,376	9,131					
Total Cost Per FTES	2,790	2,851	3,158	3,544	2.19%	10.77%	12.22%	8.39%	3,579

Liberal Arts	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change	FY 18/19
					Inc/Dec	Inc/Dec	Inc/Dec		Mean
<u>Norco College</u>									
Liberal Arts	8,767,182	9,527,413	10,760,059	11,820,683					
Liberal Arts FTES	3,257	3,370	3,420	3,482					
Cost Per FTES - Liberal Arts	2,692	2,827	3,146	3,395	5.01%	11.28%	7.92%	8.07%	3,395
<u>Moreno Valley College</u>									
Liberal Arts	8,883,672	10,059,206	11,235,840	14,015,696					
Liberal Arts FTES	3,087	3,172	3,407	3,566					
Cost Per FTES - Liberal Arts	2,878	3,172	3,298	3,931	10.22%	3.97%	19.19%	11.13%	3,931
<u>Riverside City College</u>									
Liberal Arts	23,446,080	23,742,067	26,374,183	28,085,496					
Liberal Arts FTES	7,329	7,546	7,729	7,977					
Cost Per FTES - Liberal Arts	3,199	3,146	3,412	3,521	-1.66%	8.45%	3.19%	3.33%	3,521

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Total for RCC, NC, MVC

Total Cost Liberal Arts	41,096,934	43,328,687	48,370,083	53,921,875					
Total FTES -Total Liberal Arts	13,673	14,088	14,556	15,025					
Total Cost Per FTES	3,006	3,076	3,323	3,589	2.33%	8.03%	8.01%	6.12%	3,616

CTE	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change	FY 18/19
					Inc/Dec	Inc/Dec	Inc/Dec		Mean
<u>Norco College</u>									
CTE	2,654,949	2,657,432	3,075,909	3,430,586					
CTE FTES	781	782	846	908					
Cost Per FTES - CTE	3,402	3,398	3,636	3,779	-0.12%	7.00%	3.93%	3.61%	3,779
<u>Moreno Valley College</u>									
CTE	1,576,321	1,591,453	1,874,547	3,089,253					
CTE FTES	435	480	517	595					
Cost Per FTES - CTE	3,627	3,319	3,623	5,195	-8.49%	9.16%	43.39%	14.69%	5,195
<u>Riverside City College</u>									
CTE	4,660,478	4,926,048	5,282,659	5,584,080					
CTE FTES	1,596	1,641	1,715	1,792					
Cost Per FTES - CTE	2,920	3,001	3,080	3,115	2.77%	2.63%	1.14%	2.18%	3,115
<u>Total for RCC, NC, MVC</u>									
Total Cost CTE	8,891,747	9,174,933	10,233,115	12,103,918					
Total FTES -Total CTE	2,811	2,903	3,079	3,295					
Total Cost Per FTES	3,163	3,161	3,324	3,673	-0.06%	5.16%	10.50%	5.20%	4,030

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Norco College	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17 Inc/Dec	16/17 to 17/18 Inc/Dec	17/18 to 18/19 Inc/Dec	3-Year Avg. Inc Change
Unique Programs								
Architecture Total	33,940	19,585	15,561	30,761				
FTES	12	6	6	7				
Cost Per FTES	2,951	3,159	2,774	4,140	7.05%	-12.19%	49.24%	14.70%
Construction Technology	191,621	198,694	211,080	229,441				
FTES	36	38.81	43.22	43.87				
Cost Per FTES	5,398	5,120	4,884	5,230	-5.15%	-4.61%	7.08%	-0.89%
Drafting Technology	-	-	-	204,478				
FTES	-	-	-	4.67				
Cost Per FTES	-	-	-	43,785	0.00%	0.00%	100.00%	33.33%
Electronics Total	125,827	299,089	310,868	349,741				
FTES	40	84	81	85				
Cost Per FTES	3,165	3,550	3,845	4,093	12.16%	8.31%	6.45%	8.97%
Game Development Total	501,496	413,048	485,651	592,200				
FTES	135	111	123	150				
Cost Per FTES	3,703	3,705	3,950	3,950	0.05%	6.61%	0.00%	2.22%
Manufacturing Technology Total	103,483	187,787	170,175	263,980				
FTES	35	36	37	35				
Cost Per FTES	2,950	5,238	4,566	7,610	77.56%	-12.83%	66.67%	43.80%
Music Industry Studies Total	194,506	239,335	206,514	218,802				
FTES	72	60	51	48				
Cost Per FTES	2,692	3,961	4,019	4,538	47.14%	1.46%	12.91%	20.51%
Total Unique Programs Cost	1,150,873	1,357,538	1,399,849	1,889,402				
Total FTES - Unique Programs	330	337	341	374				
Total Cost Per FTES	3,493	4,028	4,102	5,048	15.32%	1.84%	23.06%	13.41%

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Moreno Valley College	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>15/16 to 16/17</u> Inc/Dec	<u>16/17 to 17/18</u> Inc/Dec	<u>17/18 to 18/19</u> Inc/Dec	<u>3-Year Avg. Inc Change</u>
Unique Programs								
Admin Justice	1,516,336	1,330,724	1,405,231	2,464,550				
FTES	195	120	283	412				
Cost Per FTES	7,771	11,098	4,963	5,979	42.81%	-55.28%	20.47%	2.67%
Dental Assist	228,305	408,909	614,223	441,836				
FTES	27	25	44	39				
Cost Per FTES	8,596	16,369	13,972	11,208	90.43%	-14.64%	-19.78%	18.67%
Dental hygiene	687,793	650,311	670,066	1,006,673				
FTES	55	51	56	69				
Cost Per FTES	12,433	12,844	11,887	14,573	3.31%	-7.45%	22.60%	6.15%
Emergency Medical	934,698	1,138,789	1,124,122	1,188,446				
FTES	223	229	213	241				
Cost Per FTES	4,200	4,982	5,279	4,937	18.62%	5.96%	-6.48%	6.03%
Fire Tech	752,030	717,255	922,666	1,137,826				
FTES	127	105	126	157				
Cost Per FTES	5,934	6,851	7,301	7,270	15.45%	6.57%	-0.42%	7.20%
Human Services	149,205	-	231,931	273,643				
FTES	39	-	28	44				
Cost Per FTES	3,786	-	8,161	6,218	-100.00%	100.00%	-23.81%	-7.94%
Med Asst	227,370	169,271	239,112	274,369				
FTES	55	49	74	45				
Cost Per FTES	4,103	3,464	3,231	6,082	-15.57%	-6.73%	88.24%	21.98%
Physician Asst	611,225	218,193	-	-				
FTES	79	93	-	-				
Cost Per FTES	7,717	2,341	-	-	-69.66%	0.00%	0.00%	0.00%
Total Unique Programs Cost	5,106,961	4,633,452	5,207,349	6,787,343				
Total FTES - Unique Programs	800	671	825	1,007				
Total Cost Per FTES	6,381	6,907	6,310	6,740	8.24%	-8.64%	6.81%	2.14%

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Riverside City College	15/16 to 16/17			16/17 to 17/18		17/18 to 18/19		3-Year Avg. Inc Change
	FY 15/16	FY 16/17	FY 17/18	FY 18/19	Inc/Dec	Inc/Dec	Inc/Dec	
Unique Programs								
Air Conditioning & Refrigeration	256,691	275,749	297,299	373,682				
FTES	82	87	85	99				
Cost Per FTES	3,130	3,159	3,487	3,765	0.93%	10.38%	7.97%	6.43%
Applied Digital Media & Printing	651,772	550,206	496,129	877,933				
FTES	135	135	142	151				
Cost Per FTES	4,837	4,089	3,504	5,804	-15.46%	-14.31%	65.64%	11.96%
Arabic	211,503	196,690	195,784	229,186				
FTES	52	41	38	40				
Cost Per FTES	4,090	4,748	5,121	5,700	16.09%	7.86%	11.31%	11.75%
Athletics	2,359,890	2,550,692	2,458,486	2,542,173				
FTES	374	378	379	411				
Cost Per FTES	6,308	6,739	6,480	6,189	6.83%	-3.84%	-4.49%	-0.50%
Automotive Body & Technology Total	290,412	281,463	284,903	298,455				
FTES	78	70	71	77				
Cost Per FTES	3,721	4,047	3,992	3,888	8.76%	-1.36%	-2.61%	1.60%
Automotive Technology	846,033	781,013	758,814	709,470				
FTES	171	195	173	181				
Cost Per FTES	4,957	4,009	4,385	3,922	-19.12%	9.38%	-10.56%	-6.77%
Cosmetology Total	1,692,714	1,696,603	1,733,245	1,920,096				
FTES	371	383	407	408				
Cost Per FTES	4,564	4,429	4,259	4,712	-2.96%	-3.84%	10.64%	1.28%
Culinary Arts	1,121,592	1,128,885	941,518	1,194,287				
FTES	113	124	157	174				
Cost Per FTES	9,894	9,106	6,006	6,865	-7.96%	-34.04%	14.30%	-9.24%
Film Television & Video Total	313,859	686,324	620,755	366,471				
FTES	99	125	119	117				
Cost Per FTES	3,183	5,489	5,217	3,120	72.45%	-4.96%	-40.20%	9.10%

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Geology	193,476	189,613	208,573	347,094				
FTES	59	55	63	83				
Cost Per FTES	3,302	3,418	3,316	4,191	3.51%	-2.98%	26.39%	8.97%
Italian	227,754	213,873	203,088	208,955				
FTES	57	45	30	19				
Cost Per FTES	3,962	4,802	6,776	11,168	21.20%	41.11%	64.82%	42.38%
Nursing	756,164	713,997	680,142	861,185				
FTES	13	26	35	60				
Cost Per FTES	57,899	27,804	19,438	14,270	21.20%	41.11%	64.82%	42.38%
Nursing Learning Laboratory	3,471,456	3,362,959	3,825,947	4,197,034				
FTES	139	158	167	192				
Cost Per FTES	25,056	21,267	22,878	21,845	-15.12%	7.58%	-4.52%	-4.02%
Oceanography	104,800	109,576	111,370	193,542				
FTES	33	40	36	57				
Cost Per FTES	3,142	2,746	3,075	3,382	-12.60%	11.98%	9.98%	3.12%
Paralegal Studies Total	157,675	112,074	123,346	139,106				
FTES	38	36	29	36				
Cost Per FTES	4,189	3,146	4,183	3,895	-24.90%	32.96%	-6.89%	0.39%
Registered Nurse	329,489	350,206	360,492	417,317				
FTES	513	577	560	597				
Cost Per FTES	643	607	644	699	-5.60%	6.10%	8.54%	3.01%
Russian	38,890	12,870	8,414	34,393				
FTES	14	5	6	5				
Cost Per FTES	2,770	2,370	1,471	6,920	-14.44%	-37.93%	370.44%	106.02%
Welding	293,872	381,187	439,736	513,341				
FTES	105	111	133	143				
Cost Per FTES	2,791	3,434	3,300	3,598	23.04%	-3.90%	9.03%	9.39%
Total Unique Programs Cost	13,318,041	13,593,980	13,748,043	15,423,720				
Total FTES - Unique Programs	2,445	2,591	2,631	2,850				
Total Cost Per FTES	5,447	5,246	5,225	5,412	-3.69%	-0.40%	3.58%	-0.17%

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)

Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17 16/17 to 17/18 17/18 to 18/19			3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
Total Unique for RCC, NC, MVC- 3-Year Avg.								
Unique Programs Cost	19,575,875	19,584,969	20,355,242	24,100,465	0.05%	3.93%	18.40%	7.46%
Total FTES - Unique Programs	3,575	3,599	3,798	4,231	0.68%	5.52%	11.42%	5.87%
Total Cost Per FTES	5,476	5,442	5,360	5,696	-0.62%	-1.51%	6.27%	1.38%

Exhibit I (continued)

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)
 Remaining Category Costs - Student Service, Business Services, and Other
 Using FY 18/19 Avg. Cost

	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17 Inc/Dec	16/17 to 17/18 Inc/Dec	17/18 to 18/19 Inc/Dec	3-Year Avg. Inc Change
<u>Norco College</u>								
Total Student Services + Business Services + Other Costs	9,545,659	10,258,618	10,196,224	11,486,992				
Total NC FTES	6,680	6,977	7,054	7,176				
Total SS, BS, Other Cost Per FTES	1,429	1,470	1,445	1,601	2.87%	-1.70%	10.80%	3.99%
<u>Moreno Valley College</u>								
Total Student Services + Business Services + Other Costs	10,620,350	12,580,700	12,233,077	9,505,414				
Total MVC FTES	6,368	6,385	6,803	7,170				
Total SS, BS, Other Cost Per FTES	1,668	1,970	1,798	1,326	18.11%	-8.73%	-26.25%	-5.63%
<u>Riverside City College</u>								
Total Student Services + Business Services + Other Costs	21,029,744	24,955,938	25,220,579	25,349,079				
Total RCC FTES	15,618	16,426	16,952	17,337				
Total SS, BS, Other Cost Per FTES	1,347	1,519	1,488	1,462	12.77%	-2.04%	-1.75%	2.99%
<u>Grand Total for RCC, NC, MVC- 3-Year Avg.</u>								
Total Student Services + Business Services + Other Costs	41,195,752	47,795,257	47,649,880	46,341,486				
Total FTES	28,665	29,788	30,809	31,683				
Total SS, BS, Other Cost Per FTES	1,437	1,604	1,547	1,463	11.62%	-3.55%	-5.43%	0.88%

Exhibit I (continued)

**Moreno Valley College FTES Costs by Discipline
FY 2018-19 Final Expenditures**

				Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
GRAND TOTAL				7,170	31,581,712	4,405	4,157,414	4,679,755	668,246	9,505,414	1,326	41,087,126	5,730
School	TOPS	Course Code	Description	7,170	31,581,712		4,157,414	4,679,755	668,246			41,087,126	
STEM				2,003	7,689,465	3,840	1,161,165	1,307,055	186,641	2,654,861	1,326	10,344,326	5,165
FQE	4100	AMY	Anatomy	155	625,155	4,034	89,863	101,153	14,444	205,460	1,326	830,615	5,359
FQE	19110	AST	Astronomy	9	42,200	4,567	5,358	6,031	861	12,250	1,326	54,450	5,893
FQE	4010	BIO	Biology	233	985,510	4,229	135,119	152,095	21,718	308,933	1,326	1,294,442	5,555
FQE	19050	CHE	Chemistry	145	637,083	4,380	84,343	94,940	13,557	192,839	1,326	829,922	5,706
FQE	8370	HES	Health Ed	113	355,214	3,151	65,365	73,577	10,506	149,448	1,326	504,663	4,477
FQE	8350	KIN	Kinesiology	161	528,504	3,286	93,255	104,971	14,989	213,216	1,326	741,719	4,612
FQC	17010	MAT	Math	1,055	3,741,633	3,546	611,772	688,635	98,334	1,398,741	1,326	5,140,374	4,872
FQE	4030	MIC	Microbio	59	319,120	5,402	34,251	38,554	5,505	78,310	1,326	397,431	6,728
FQE	19020	PHY	Physics	72	455,046	6,306	41,841	47,098	6,725	95,664	1,326	550,710	7,632
Liberal Arts				3,566	14,015,696	3,931	2,067,534	2,327,300	332,327	4,727,161	1,326	18,742,857	5,256
FTA	21050	ADJ	Admin Justice	60	253,593	4,227	34,790	39,161	5,592	79,543	1,326	333,136	5,552
FOA	8500	AML	Am Sign Lang	31	150,110	4,782	18,201	20,488	2,926	41,614	1,326	191,724	6,108
FOA	22020	ANT	Anthropology	143	418,648	2,920	83,119	93,562	13,360	190,042	1,326	608,690	4,246
FOA	10020	ART	Art	223	713,314	3,205	129,065	145,281	20,745	295,092	1,326	1,008,406	4,530
FNC	15060	COM	Communications	236	794,064	3,371	136,568	153,727	21,951	312,247	1,326	1,106,311	4,697
FOA	10080	DAN	Dance	24	126,555	5,195	14,125	15,899	2,270	32,295	1,326	158,849	6,521
FOA	22040	ECO	Economics	81	284,482	3,510	46,996	52,900	7,554	107,450	1,326	391,932	4,836
FNC	49302	ILA	Educational Aide (Teacher Asst)	22	72,871	3,294	12,826	14,437	2,062	29,325	1,326	102,196	4,620
FNC	15010	ENG	English	1,054	4,835,020	4,586	611,262	688,061	98,252	1,397,574	1,326	6,232,594	5,912
FNC	49308	ESL	English second	44	220,461	4,965	25,745	28,979	4,138	58,862	1,326	279,323	6,291
FOA	49301	GUI	Gen Studies	148	594,502	4,006	86,047	96,859	13,831	196,737	1,326	791,239	5,332
FOA	22060	GEG	Geology	134	409,871	3,050	77,912	87,701	12,523	178,137	1,326	588,008	4,376
FOA	22050	HIS	History	285	872,064	3,059	165,299	186,068	26,570	377,936	1,326	1,250,001	4,385
FOA	49033	HUM	Humanities	72	270,200	3,758	41,690	46,928	6,701	95,319	1,326	365,519	5,084
FNC	6020	JOU	Journalism	7	33,729	4,640	4,215	4,745	678	9,638	1,326	43,367	5,965
FOA	10040	MUS	Music	103	574,770	5,569	59,845	67,364	9,619	136,828	1,326	711,597	6,895
FOA	15090	PHI	Philosophy	51	291,360	5,760	29,328	33,013	4,714	67,055	1,326	358,415	7,086
FOA	22070	POL	Political science	133	370,805	2,796	76,886	86,546	12,358	175,791	1,326	546,596	4,122
FOA	20010	PSY	Psychology	309	1,157,813	3,753	178,879	201,353	28,752	408,985	1,326	1,566,798	5,079
FNC	15200	REA	Reading	38	254,085	6,767	21,773	24,508	3,500	49,781	1,326	303,866	8,092
FOA	22080	SOC	Sociology	168	518,236	3,078	97,615	109,880	15,690	223,185	1,326	741,421	4,404
FOA	11050	SPA	Spanish	187	757,619	4,058	108,255	121,856	17,400	247,512	1,326	1,005,131	5,384
FOA	10070	THE	Theater	12	41,524	3,395	7,991	9,821	1,440	16,214	1,326	57,738	4,721
CTE				595	3,089,253	5,195	344,810	388,132	55,423	788,366	1,326	3,877,619	6,999
FSB	05020	ACC	Accounting	52	209,761	4,015	30,296	34,103	4,870	69,269	1,326	279,030	5,340
FSB	05010	BUS	Business	96	593,020	6,178	55,658	62,651	8,946	127,256	1,326	720,276	7,504
FHE	21400	CMI	Community Interpretation	17	135,461	8,175	9,608	10,815	1,544	21,967	1,326	157,428	9,501
FSB	05140	CAT	Office Tech/Office Computer Application	11	80,211	7,285	6,384	7,186	1,026	14,596	1,326	94,808	8,611
FSB	07010	CIS	Computer Information Systems Total	214	1,358,843	6,348	124,114	139,707	19,950	283,770	1,326	1,642,614	7,674
FUA	13050	EAR	Early Child dev	151	485,687	3,222	87,404	98,386	14,049	199,839	1,326	685,526	4,548
FSB	05060	MAG	Management	18	75,762	4,247	10,344	11,644	1,663	23,651	1,326	99,413	5,572
FSB	05090	MKT	Marketing	13	56,609	4,348	7,549	8,498	1,213	17,261	1,326	73,870	5,674
FSB	10110	PHO	Photography	11	50,907	4,624	6,384	7,186	1,026	14,596	1,326	65,503	5,949
FSB	05110	RLE	Real estate	11	38,964	3,652	6,187	6,964	994	14,145	1,326	53,110	4,977
FXA	08990	SCE	Senior Citizen Education	2	4,027	2,650	881	992	142	2,015	1,326	6,043	3,975
College Specific Disciplines				1,007	6,787,298	20,530	583,905	657,267	93,854	1,335,026	1,326	8,122,324	8,065
FTA	21050	ADJ	Admin Justice	412	2,464,550	5,979	239,008	269,037	38,417	546,462	1,326	3,011,012	7,305
FHE	12401	DEA	Dental Assist	39	441,836	11,208	22,857	25,729	3,674	52,260	1,326	494,096	12,534
FHE	12402	DEH	Dental hygiene	69	1,006,673	14,573	40,055	45,088	6,438	91,581	1,326	1,098,254	15,898
FTA	12500	EMS	Emergency Medical	241	1,188,446	4,937	139,589	157,128	22,437	319,154	1,326	1,507,600	6,262
FTA	21330	FIT	Fire Tech	157	1,137,826	7,270	90,750	102,152	14,587	207,488	1,326	1,345,314	8,596
FHE	12082	MDA	Human Services	44	273,643	6,218	25,519	28,725	4,102	58,345	1,326	331,988	7,543
FHE	21040	HMS	Med Asst	45	274,369	6,082	26,156	29,443	4,204	59,803	1,326	334,061	7,405
Grand Total				7,170	31,581,712	4,405	4,157,414	4,679,755	668,246	9,505,414	1,326	41,087,126	5,730

Exhibit I (continued)

**Norco College FTE Model by Discipline
FY 2018-19 Final Expenditures**

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
				7,176	25,356,655	3,534	5,034,625	5,237,350	1,215,017	11,486,992	1,601	36,843,647	5,135
STEM				2,411	8,215,985	3,407	1,691,822	1,759,945	408,291	3,860,059	1,601	12,076,044	5,008
EQE	04100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	040X0	BIO	Biology Total	666	2,434,779	3,654	467,541	486,367	112,833	1,066,741	1,601	3,501,519	5,255
EQE	19050	CHE	Chemistry Total	299	1,025,265	3,424	210,069	218,528	50,696	479,294	1,601	1,504,559	5,025
EQE	08370 0835X/ 17010/	HES	Health Education - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	12700	KIN	Kinesiology Total	197	768,064	3,906	137,976	143,532	33,298	314,807	1,601	1,082,871	5,507
EQC/EQE	49304	MAT	Mathematics Total	1,173	3,554,836	3,030	823,227	856,375	198,671	1,878,274	1,601	5,433,110	4,631
EQE	04030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	19010	PHS	Physical Science, General	11	211,209	19,963	7,423	7,722	1,791	16,937	1,601	228,146	21,564
EQE	19020	PHY	Physics, General	65	221,832	3,414	45,585	47,421	11,001	104,007	1,601	325,839	5,015
EJA	49990	XXX	STEM Computer Labs	-	-	-	-	-	-	-	-	-	-
Liberal Arts				3,482	11,820,683	3,395	2,443,181	2,541,559	589,618	5,574,358	1,601	17,395,041	4,996
EOA	12050	ADJ	Administration Of Justice Total	66	236,717	3,602	46,111	47,968	11,128	105,208	1,601	341,925	5,203
EOA	2202X	ANT	Anthropology Total	184	528,717	2,870	129,248	134,452	31,192	294,892	1,601	823,609	4,471
EOC	1002X	ART	Art Total	167	524,512	3,143	117,103	121,818	28,261	267,181	1,601	791,693	4,744
EOC	10080	DAN	Dance	7	15,901	2,175	5,129	5,335	1,238	11,702	1,601	27,603	3,776
EOA	22040	ECO	Economics	68	183,405	2,712	47,445	49,355	11,450	108,249	1,601	291,654	4,313
ENC	08020 4930Z/	ILA	Educational Aide (Teacher Asst)	23	62,284	2,749	15,899	16,539	3,837	36,275	1,601	98,560	4,350
ENC	49308	ESL	English as a Second Language Total	65	303,784	4,695	45,396	47,224	10,955	103,575	1,601	407,359	6,296
ENC	150X0	ENG	English Total	901	3,439,464	3,815	632,509	657,978	152,645	1,443,132	1,601	4,882,596	5,416
EOC	11020	FRE	French	23	67,058	2,976	15,808	16,444	3,815	36,067	1,601	103,125	4,577
EQE	22060	GEG	Geography	138	363,618	2,639	96,685	100,578	23,333	220,597	1,601	584,215	4,240
EOA	49301	GUI	Guidance Total	121	400,702	3,319	84,715	88,126	20,445	193,286	1,601	593,988	4,920
EOA	22050	HIS	History	260	777,439	2,987	182,642	189,997	44,078	416,717	1,601	1,194,155	4,587
EOC	49033	HUM	Humanities Total	85	255,987	3,022	59,435	61,829	14,344	135,608	1,601	391,595	4,623
EOC	11080	JPN	Japanese	-	-	-	-	-	-	-	-	-	-
ENC	06020	JOU	Journalism	4	24,368	6,962	2,456	2,555	593	5,603	1,601	29,971	8,563
ENC	16010	LIB	Library Science, General	4	13,341	3,429	2,729	2,839	659	6,227	1,601	19,568	5,030
EOC	10040	MUS	Music	134	497,346	3,716	93,900	97,681	22,661	214,241	1,601	711,587	5,317
EOC	15090	PHI	Philosophy	85	287,205	3,375	59,709	62,113	14,410	136,232	1,601	423,437	4,976
EOA	22070	POL	Political Science	184	508,887	2,767	129,024	134,219	31,138	294,380	1,601	803,267	4,368
EOA	20010	PSY	Psychology, General	329	846,004	2,573	230,711	240,001	55,678	526,391	1,601	1,372,394	4,174
ENC	15200/49307	REA	Reading / Reading Skills	19	204,107	10,670	13,422	13,963	3,239	30,624	1,601	234,732	12,270
EOA	22080	SOC	Sociology	176	622,890	3,549	123,137	128,095	29,717	280,949	1,601	903,839	5,150
EOC	11050	SPA	Spanish	155	641,921	4,130	109,048	113,439	26,317	248,804	1,601	890,725	5,731
ENC	15060	COM	Speech Communications	229	861,015	3,759	160,716	167,188	38,786	366,690	1,601	1,227,705	5,360
EOC	10070	THE	Theatre	57	154,009	2,688	40,204	41,822	9,702	91,729	1,601	245,738	4,289
CTE				908	3,430,586	3,779	637,028	662,678	153,735	1,453,441	1,601	4,884,027	5,379
ESB	0502X	ACC	Accounting Total	112	447,733	4,012	78,309	81,463	18,899	178,671	1,601	626,404	5,612
ESB	05XX0	BUS	Business Administration Total	188	704,250	3,736	132,251	137,576	31,916	301,744	1,601	1,005,994	5,337
ESB	070XX	CIS	Computer Information Systems Total	241	1,052,830	4,362	169,367	176,187	40,874	386,429	1,601	1,439,259	5,962
ESB	07010	CSC	Computer Science Total - combined with CIS	-	-	-	-	-	-	-	-	-	-
EOA	1305X	EAR	Early Childhood Education Total	149	544,992	3,666	104,305	108,505	25,172	237,982	1,601	782,974	5,267
ESB	09XX0	ENE	Engineering Total	101	251,825	2,502	70,619	73,463	17,043	161,125	1,601	412,951	4,103
ESB	49320	WKK	General Work Experience	29	51,350	1,796	20,060	20,867	4,841	45,768	1,601	97,119	3,397
ESB	0506X	MAG	Management Total	14	92,710	6,474	10,047	10,452	2,425	22,924	1,601	115,634	8,075
ESB	0509X	MKT	Marketing Total	3	12,907	4,907	1,845	1,920	445	4,210	1,601	17,117	6,508
ESB	05140	CAT	Office Tech/Office Computer Applications	10	45,080	4,364	7,248	7,540	1,749	16,537	1,601	61,617	5,965
EOC	10110	PHO	Photography	4	13,147	3,065	3,010	3,131	726	6,868	1,601	20,015	4,665
ESB	05110	RLE	Real Estate	57	213,760	3,753	39,965	41,574	9,645	91,184	1,601	304,944	5,354
College Specific Disciplines				374	1,889,402	5,048	262,594	273,167	63,372	599,133	1,601	2,488,535	6,649
ESB	02XX0	ARE	Architecture Total	7	30,761	4,140	5,213	5,423	1,258	11,894	1,601	42,655	5,741
ESB	09530/0957X	CON	Construction Technology Total	44	229,441	5,230	30,781	32,020	7,428	70,229	1,601	299,670	6,831
ESB	09530	DFT	Drafting Technology	5	204,478	43,785	3,277	3,409	791	7,476	1,601	211,954	45,386
ESB	09340	ELE	Electrician (ELC)/Electronics (ELE) Total	85	349,741	4,093	59,948	62,361	14,467	136,776	1,601	486,518	5,694
ESB	0614X	GAM	Game Development Total	150	592,200	3,950	105,203	109,439	25,389	240,031	1,601	832,231	5,550
ESB	0956X	MAN	Manufacturing Technology Total	35	263,980	7,610	24,340	25,320	5,874	55,533	1,601	319,513	9,211
EOC	10050	MIS	Music Industry Studies Total	48	218,802	4,538	33,833	35,195	8,165	77,193	1,601	295,994	6,138
ESB	XXXXX	SCT	Supply Chain Technology	-	-	-	-	-	-	-	-	-	-
Grand Total				7,176	25,356,655	3,534	5,034,625	5,237,350	1,215,017	11,486,992	1,601	36,843,647	5,135

Exhibit I (continued)

Riverside City College FTES Model by Discipline FY 2018-19 Final Expenditures

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services	Grand Total Divided by FTES = cost per FTES
				17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243
STEM				4,717	16,457,980	3,489	2,204,323	4,081,447	611,366	6,897,136	1,462	23,355,116	4,951
DQB	04100	AMY	Anatomy & Physiology	288	1,127,253	3,920	134,372	248,799	37,268	420,439	1,462	1,547,692	5,382
DQD	19110	AST	Astronomy	66	205,632	3,093	31,066	57,521	8,616	97,203	1,462	302,835	4,555
DQB	040X0	BIO	Biology Total	635	2,197,914	3,460	296,839	549,616	82,328	928,783	1,462	3,126,697	4,922
DQA	19050	CHE	Chemistry	676	2,668,430	3,948	315,849	584,814	87,600	988,263	1,462	3,656,693	5,410
DQB	08370	HES	Health Science Total	191	414,354	2,168	89,311	165,364	24,770	279,445	1,462	693,799	3,630
DRA	12700	KIN-KIN	Kinesiology	681	2,985,433	4,382	318,349	589,443	88,294	996,085	1,462	3,981,518	5,844
DQC	17010	MAT	Math Total	1,922	5,791,876	3,014	897,993	1,662,693	249,057	2,809,743	1,462	8,601,619	4,476
DQB	04030	MIC	Microbiology	73	358,505	4,926	34,010	62,972	9,433	106,415	1,462	464,920	6,388
DQD	19020	PHY	Physics	185	708,583	3,826	86,535	160,225	24,000	270,760	1,462	979,342	5,289
Liberal Arts				7,977	28,085,496	3,521	3,727,821	6,902,304	1,033,906	11,664,030		39,749,526	4,983
DOA	2105X	ADJ	Administration of Justice Total	208	596,543	2,875	96,974	179,554	26,896	303,424	1,462	899,967	4,337
DOC	0850X	AML	American Sign Language Total	238	814,114	3,427	111,007	205,537	30,788	347,332	1,462	1,161,446	4,889
DOA	2202X	ANT	Anthropology Total	209	529,090	2,538	97,432	180,402	27,023	304,857	1,462	833,946	4,000
DEA	1002X	ART	Art Total	602	2,194,229	3,647	281,156	520,579	77,978	879,713	1,462	3,073,942	5,109
DNB	15060	COM	Communication Studies Total	488	1,759,698	3,607	227,945	422,054	63,220	713,219	1,462	2,472,917	5,070
DEB	10080	DAN	Dance Total	190	826,442	4,342	88,951	164,698	24,670	278,319	1,462	1,104,761	5,804
DOB	22040	ECO	Economics	189	650,201	3,448	88,110	163,141	24,437	275,687	1,462	925,889	4,911
DNA	150XX	ENG	English Total	1,911	7,653,648	4,005	892,956	1,653,365	247,660	2,793,981	1,462	10,447,628	5,467
DNA	06121	FST	Film Studies Total	45	197,983	4,387	21,089	39,048	5,849	65,987	1,462	263,970	5,849
DOC	11020	FRE	French	36	233,941	6,566	16,650	30,828	4,618	52,096	1,462	286,037	8,028
DOB	22060	GEG	Geography	155	501,549	3,227	72,628	134,475	20,143	227,246	1,462	728,795	4,689
DZC	49301	GUI	Guidance Total	153	579,715	3,787	71,530	132,442	19,839	223,810	1,462	803,526	5,249
DOD	22050	HIS	History	457	1,137,626	2,490	213,491	395,292	59,211	667,995	1,462	1,805,621	3,952
DOD	49033	HUM	Humanities Total	139	376,498	2,712	64,871	120,112	17,992	202,975	1,462	579,473	4,174
DOC	11080	JPN	Japanese	58	280,238	4,862	26,935	49,872	7,470	84,278	1,462	364,516	6,324
DNA	06020	JOU	Journalism	16	242,154	14,712	7,692	14,242	2,133	24,067	1,462	266,221	16,174
DYA	16010	LIB	Library *	11	71,016	6,474	5,126	9,492	1,422	16,040	1,462	87,056	7,936
DEB	10040	MUS	Music	832	3,173,577	3,815	388,775	719,843	107,826	1,216,445	1,462	4,390,022	5,277
DOD	15090	PHI	Philosophy Total	178	782,352	4,397	83,137	153,934	23,058	260,130	1,462	1,042,482	5,860
DOB	22070	POL	Political Science Total	312	844,794	2,710	145,695	269,764	40,408	455,867	1,462	1,300,661	4,172
DOA	20010	PSY	Psychology	471	1,343,738	2,852	220,141	407,605	61,056	688,801	1,462	2,032,540	4,315
DOA	22080	SOC	Sociology Total	479	1,106,520	2,310	223,860	414,492	62,087	700,440	1,462	1,806,959	3,772
DOC	11050	SPA	Spanish Total	278	1,253,053	4,514	129,713	240,173	35,976	405,862	1,462	1,658,915	5,976
DEB	10070	THE	Theatre Total	325	936,777	2,881	151,957	281,358	42,145	475,460	1,462	1,412,236	4,343
CTE Courses				1,792	5,584,080	3,115	837,594	1,550,861	232,306	2,620,761		8,204,841	4,578
DPA	0502X	ACC	Accounting Total	159	437,709	2,747	74,464	137,876	20,653	232,993	1,462	670,702	4,209
DPA	05XXX	BUS	Business Administration Total	286	848,854	2,972	133,470	247,129	37,018	417,617	1,462	1,266,472	4,434
DPB	0514X	CAT	Computer Applications & Office Technology Total	120	392,690	3,279	55,969	103,630	15,523	175,121	1,462	567,811	4,741
DPB	070XX	CSC	Computer Science Total	554	1,869,853	3,377	258,763	479,117	71,768	809,647	1,462	2,679,500	4,839
DUA	1305X	EAR	Early Childhood Education Total	385	1,104,661	2,871	179,771	332,857	49,859	562,487	1,462	1,667,148	4,334
DPB	09XX0	ENE	Engineering Total	8	25,609	3,313	3,612	6,688	1,002	11,302	1,462	36,912	4,775
DPA	0506X	MAG	Management Total	61	286,418	4,687	28,557	52,875	7,920	89,352	1,462	375,770	6,149
DPA	0509X	MKT	Marketing Total	30	114,720	3,839	13,963	25,853	3,873	43,689	1,462	158,409	5,302
DSA	10110	PHO	Photography Total	108	401,173	3,721	50,384	93,290	13,974	157,648	1,462	558,821	5,183
DPA	05110	RLE	Real Estate Total	23	48,049	2,085	10,771	19,944	2,987	33,702	1,462	81,751	3,547
DXA	08990	SCE	Senior Citizen Education	56	33,408	596	26,216	48,540	7,271	82,026	1,462	115,434	2,058
DSA	49320	WKX	Work Experience Total	4	20,936	5,914	1,654	3,063	459	5,176	1,462	26,112	7,376
College Specific Disciplines				2,850	15,423,720	5,412	1,331,821	2,465,953	369,379	4,167,153		19,590,873	6,874
DSA	09460	AIR	Air Conditioning & Refrigeration	99	373,682	3,765	46,384	85,883	12,865	145,132	1,462	518,815	5,227
DSA	0614X	ADM	Applied Digital Media & Printing	151	877,933	5,804	70,689	130,884	19,605	221,178	1,462	1,099,111	7,266
DOC	11120	ARA	Arabic	40	229,186	5,700	18,790	34,791	5,211	58,793	1,462	287,978	7,162
DZH	08355	KIN-ATH	Athletics	411	2,542,173	6,189	191,934	355,379	53,233	600,546	1,462	3,142,719	7,652

Exhibit I (continued)

**Riverside City College FTES Model by Discipline
FY 2018-19 Final Expenditures**

				Student FTES (Res/Non- Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services	Grand Total Divided by FTES = cost per FTES
DSA	09490	AUB	Automotive Body & Technology Total	77	298,455	3,888	35,870	66,416	9,948	112,234	1,462	410,689	5,350
DSA	0948X	AUT	Automotive Technology	181	709,470	3,922	84,530	156,513	23,444	264,487	1,462	973,957	5,384
DVA	30070	COS	Cosmetology Total	408	1,920,096	4,712	190,434	352,602	52,817	595,853	1,462	2,515,949	6,174
DSA	1306X	CUL	Culinary Arts	174	1,194,287	6,865	81,296	150,525	22,547	254,369	1,462	1,448,656	8,327
DSA	0604X	FTV	Film Television & Video Total	117	366,471	3,120	54,894	101,639	15,225	171,758	1,462	538,229	4,582
DQD	19140	GEO	Geology	83	347,094	4,191	38,702	71,659	10,734	121,095	1,462	468,189	5,653
DOC	11040	ITA	Italian	19	208,955	11,168	8,743	16,189	2,425	27,357	1,462	236,311	12,630
DWA	1230X	NXN	Nursing	60	861,185	14,270	28,202	52,217	7,822	88,240	1,462	949,426	15,732
DWA	12301	NVN	Nursing Learning Laboratory	192	4,197,034	21,845	89,782	166,238	24,901	280,922	1,462	4,477,955	23,307
DQD	19190	OCE	Oceanography	57	193,542	3,382	26,739	49,509	7,416	83,664	1,462	277,206	4,845
DPB	1401X	PAL	Paralegal Studies Total	36	139,106	3,895	16,687	30,898	4,628	52,213	1,462	191,319	5,358
DWA	12300	NRN	Registered Nurse	597	417,317	699	279,142	516,850	77,420	873,411	1,462	1,290,728	2,161
DOC	11060	RUS	Russian	5	34,393	6,920	2,322	4,300	644	7,267	1,462	41,660	8,382
DSA	09565	WEL	Welding	143	513,341	3,598	66,679	123,461	18,493	208,633	1,462	721,974	5,060
Grand Total				17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243

Exhibit I (continued)

**Cost Per FTES Comparison
Disciplines Common at all Three Colleges**

		FY 2015-2016			FY 2016-2017			FY 2017-2018			FY 2018-2019		
		MVC	NORCO	RCC	MVC	NORCO	RCC	MVC	NORCO	RCC	MVC	NORCO	RCC
Course Code	Description												
STEM													
AMY	Anatomy	4,432	4,117	4,129	4,831	4,230	4,476	4,596	4,388	4,777	5,359	-	5,382
BIO	Biology	6,230	5,760	5,340	5,752	5,411	5,071	6,083	5,736	5,344	5,555	5,255	4,922
CHE	Chemistry	4,846	4,648	4,551	5,865	4,547	4,858	5,857	4,698	4,981	5,706	5,025	5,410
HES	Health Ed	3,246	3,162	3,646	4,004	3,202	3,388	3,876	3,871	3,654	4,477	-	3,630
KIN	Kinesiology	4,258	3,990	4,498	4,425	4,322	4,689	5,060	4,920	5,139	4,612	5,507	5,844
MAT	Math	4,088	3,604	3,833	4,644	3,753	4,052	4,859	4,015	4,213	4,872	4,631	4,476
MIC	Microbio	6,837	5,618	5,180	6,479	5,442	5,484	6,131	4,895	6,298	6,728	-	6,388
PHY	Physics	7,563	5,024	5,342	7,246	4,567	5,303	7,147	4,379	5,539	7,632	5,015	5,289
Liberal Arts													
ADJ	Admin Justice	9,688	3,171	3,964	5,838	3,587	4,192	9,119	5,832	4,310	5,552	5,203	4,337
ANT	Anthropology	4,013	3,337	3,919	4,504	3,759	4,062	4,266	4,068	3,667	4,246	4,471	4,000
ART	Art	4,484	4,016	4,681	4,037	3,994	4,808	5,298	4,440	4,914	4,530	4,744	5,109
DAN	Dance	3,765	3,012	4,568	4,293	3,236	4,888	4,415	3,571	5,368	6,521	3,776	5,804
ECO	Economics	3,334	3,893	3,973	3,803	3,896	4,817	5,352	3,968	4,788	4,836	4,313	4,911
ENG	English	4,637	3,817	4,747	5,351	4,333	4,549	6,481	4,689	4,856	5,912	5,416	5,467
GEG	Geography	4,515	4,034	3,650	4,568	3,672	3,867	4,558	3,882	4,741	4,376	4,240	4,689
GUI	Guidance Total	6,282	3,868	4,105	5,436	4,455	3,617	5,124	6,551	11,633	5,332	4,920	5,249
HIS	History	4,203	4,064	3,620	4,811	4,077	3,849	4,388	4,141	3,959	4,385	4,587	3,952
HUM	Humanities	4,740	4,153	4,367	5,962	3,455	3,686	5,488	4,506	4,438	5,084	4,623	4,174
JOU	Journalism	4,875	7,699	11,813	6,930	-	10,953	6,156	7,494	11,554	5,965	8,563	16,174
LIB	Library	4,424	5,129	7,569	7,264	4,036	7,218	3,612	5,204	13,112	-	5,030	7,936
MUS	Music	5,652	4,466	4,977	7,006	4,395	4,912	6,942	4,626	5,101	6,895	5,317	5,277
PHI	Philosophy	5,168	3,327	4,495	6,458	3,995	4,851	7,167	4,456	4,462	7,086	4,976	5,860
POL	Political science	4,259	4,029	3,768	4,399	3,537	3,825	4,576	3,744	3,753	4,122	4,368	4,172
PSY	Psychology	4,183	3,361	4,299	4,783	3,799	4,498	4,648	3,727	4,495	5,079	4,174	4,315
SOC	Sociology	4,009	3,742	3,702	4,620	4,259	3,795	4,219	4,581	3,726	4,404	5,150	3,772
SPA	Spanish	5,769	4,282	5,641	6,370	4,826	5,626	5,305	4,997	5,925	5,384	5,731	5,976
THE	Theater	3,444	4,878	4,660	4,289	5,433	4,484	4,540	5,263	5,317	4,721	4,289	4,343
CTE Courses													
ACC	Accounting	4,643	4,675	4,017	8,203	5,074	4,135	5,774	4,956	3,863	5,340	5,612	4,209
BUS	Business	4,400	4,390	3,910	3,140	4,743	5,342	4,208	4,901	4,721	7,504	5,337	4,434
CIS	Computer Information Systems Total	5,469	3,614	-	5,314	5,092	3,993	5,779	-	-	7,674	5,962	-
EAR	Early Child dev	4,854	4,246	3,708	4,828	4,015	-	4,611	4,784	4,214	4,548	5,267	4,334
MAG	Management	4,349	7,755	4,255	8,421	5,856	4,295	7,603	7,742	6,472	5,572	8,075	6,149
MKT	Marketing	6,812	4,170	-	8,911	4,824	-	5,291	5,450	5,059	5,674	6,508	5,302
PHO	Photography	4,458	-	4,754	7,135	-	4,775	5,001	4,148	4,851	5,949	4,665	5,183
RLE	Real estate	4,154	6,108	3,378	4,338	5,296	3,430	5,253	5,378	3,519	4,977	5,354	3,547

Exhibit I (continued)

Cost Per FTES Comparison Disciplines Common at Two Colleges

		FY 2015-2016			FY 2016-2017			FY 2017-2018			FY 2018-2019		
		MVC	NORCO	RCC	MVC	NORCO	RCC	MVC	NORCO	RCC	MVC	NORCO	RCC
Course Code	Description												
Liberal Arts													
AML	Am Sign Lang	4,054	-	4,917	4,129	-	5,306	4,388	-	5,024	6,108	-	4,889
COM	Communications	4,649	-	4,704	4,659	-	6,388	4,776	-	4,932	4,697	-	5,070
ILA	Educational Aide (Teacher Asst)	5,149	17,593	-	6,644	11,227	-	8,663	4,326	-	4,620	4,350	-
ESL	English second	4,247	12,759	-	6,672	10,516	-	5,096	7,067	-	6,291	6,296	-
FST	Film Study	3,061	-	5,261	5,198	-	5,827	3,807	-	6,574	-	-	5,849
FRE	French	-	3,860	5,738	-	5,486	7,398	-	4,092	7,535	-	4,577	8,028
JPN	Japanese	-	3,522	4,757	-	3,787	4,917	-	4,110	5,554	-	-	6,324
REA	Reading	2,234	5,151	-	4,202	3,935	-	6,814	7,701	-	8,092	12,270	-
CTE Courses													
CAT	Computer Applications & Office Technology Total	-	-	4,257	-	-	4,484	-	-	4,641	-	-	4,741
CMI	Community Interpretation	10,418	-	-	-	-	4,844	-	4,976	-	9,501	-	-
CSC	Computer Science Total	-	55,350	4,848	-	14,347	-	-	18,860	4,789	-	-	4,839
WKX	General Work Experience	-	4,150	4,417	-	4,477	4,555	-	4,392	7,467	-	3,397	7,376
ENE	Engineering Total	-	5,271	7,199	-	4,765	10,380	-	5,249	16,505	-	4,103	4,775
CAT	Office Tech/Office Computer Applications	6,511	4,137	-	4,233	4,576	-	12,816	6,583	-	8,611	5,965	-
SCE	Senior Citizen Education	2,530	-	1,937	-	-	2,106	-	-	2,045	3,975	-	2,058

Exhibit I (continued)

**Cost Per FTES Comparison
Unique Disciplines - Occuring Only at One College**

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
MORENO VALLEY COLLEGE					
ADJ	Admin Justice	9,439	13,068	6,761	7,305
DEA	Dental Assist	10,264	18,340	15,771	12,534
DEH	Dental hygiene	14,101	14,815	13,685	15,898
EMS	Emergency Medical	5,868	6,952	7,078	6,262
FIT	Fire Tech	7,602	8,821	9,099	8,596
HMS	Human Services	5,454	5,435	9,959	7,543
MDA	Med Asst	5,771	4,312	5,029	7,405
NORCO COLLEGE					
ARE	Architecture Total	4,380	4,629	4,219	5,741
COM	Speech Communications	4,833	4,935	4,910	5,360
CON	Construction Technology Total	6,827	6,590	6,329	6,831
DFT	Drafting Technology	-	-	-	45,386
ELE	Electronics Total	4,594	5,020	5,290	5,694
GAM	Game Development Total	5,132	5,176	5,396	5,550
MAN	Manufacturing Technology Total	4,379	6,708	6,011	9,211
MUC	Music Industry Studies Total	4,121	5,431	5,465	6,138
PHS	Physical Science, General	13,134	12,646	18,188	21,564
RIVERSIDE CITY COLLEGE					
AIR	Air Conditioning & Refrigeration	4,476	4,678	4,975	5,227
ADM	Applied Digital Media & Printing	6,184	5,608	4,992	7,266
ARA	Arabic	5,437	6,267	6,609	7,162
KIN-ATH	Athletics	7,655	8,258	7,968	7,652
AUB	Automotive Body & Technology Total	5,068	5,567	5,480	5,350
AUT	Automotive Technology	6,304	5,529	5,873	5,384
COS	Cosmetology Total	5,910	5,948	5,747	6,174
CUL	Culinary Arts	11,241	10,625	7,494	8,327
FTV	Film Television & Video Total	4,530	7,009	6,705	4,582
GEO	Geology	4,649	4,938	4,804	5,653
ITA	Italian	5,309	6,321	8,264	12,630
NXN	Nursing	59,246	29,323	20,926	15,732
NVN	Nursing Learning Laboratory	26,402	22,786	24,366	23,307
OCE	Oceanography	4,489	4,266	4,563	4,845
PAL	Paralegal Studies Total	5,536	4,666	5,670	5,358
POR	Portuguese		-	4,493	-
NRN	Registered Nurse	1,989	2,126	2,132	2,161
RUS	Russian	4,116	3,889	2,959	8,382
WEL	Welding	4,138	4,953	4,787	5,060

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

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

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

- 1. Resource 1050, Parking** - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The Parking operation ended fiscal 2019 with an accumulated deficit of \$.49 million, an increase of \$.03 million from fiscal 2018. During fiscal 2020, the Chief of Police and Director of Risk Management, Safety and Police will conduct a comprehensive operational analysis to identify areas where efficiencies and fiscal improvement can be achieved.
- 2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$4.13 million and a projected ending balance of \$1.56 million.

OTHER DISTRICT RESOURCES

(continued)

- 3. *Resource 1080, Community Education*** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2018-19 with an accumulated deficit of \$.31 million. Operational responsibility shifted to the colleges in fiscal 2018. The District's Office of Economic Development is responsible for repayment of the accumulated deficit accrued through June 30, 2017 in the amount of \$.28 million.
- 4. *Resource 1090, Performance Riverside*** - Performance Riverside ended fiscal year 2018-19 with an accumulated deficit of \$.44 million, representing a decrease of \$.60 million over the prior year. This trend supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2020 anticipates a continued reduction in the accumulated deficit by \$.05 million to \$.39 million.
- 5. *Resource 1110, Bookstore (Contractor Operated)*** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores are operated through a five-year contract with Follet Higher Education Group, Inc. The budget includes an interfund transfer of \$.17 million to Resource 3200 - Food Services. The budget also includes intrafund transfers of \$1.22 million and \$.28 million to Resource 1000 – Unrestricted General Operating and Resource 1090 – Performance Riverside, respectively.
- 6. *Resource 1120, Center for Social Justice and Civil Liberties*** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of Resource 1000 funds and a grant from the City of Riverside for salary and benefits of the Director position, and other necessary operating costs. For FY 2019-20, the supporting allocation amount from the general operating fund is \$.22 million.
- 7. *Resource 1170, Customized Solutions*** - Resource 1170 was established to account for the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. Customized Solutions ended FY 2018-19 with an accumulated deficit of \$.36 million, losing \$.20 million during the year. It is projected that fiscal 2020 will end with an accumulated deficit of \$.51 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 2020, Redevelopment Pass-Thru revenues in the amount of \$2.78 million are projected. A total of \$0.94 million has been allocated for information technology infrastructure. As previously mentioned, a total of \$2.95 million has been set-aside as a funding component of the new ERP system. A total of \$1.54 million has been set-aside in a holding account for college capital projects as follows: Moreno Valley College - \$0.29; Norco College - \$0.32; Riverside City College - \$0.93. Finally, \$1.7 million has been set aside to fund components of the District’s Long-Term Capital Facilities Program consisting of: Sustainability Plan; Underground Utilities Infrastructure Plan; Integrated Energy Management Plan; Building Design Standards and Guidelines; Comprehensive California Environment Quality Act Plans; Comprehensive Environmental Impact Report Assessment and Plans; ADA Transition Accessibility; Compliance and Wayfinding Plans; Integrated Facilities Safety and Security Plan; Integrated Facilities Technology Infrastructure and Systems Plans and; Comprehensive Facilities Condition Assessment. The Long-Term Capital Facilities Program will lay the foundation to successfully guide our Building Programs over the next 20 plus years.

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 - \$0.01 million; Norco College - \$0.12 million; and Riverside City College - \$0.73 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has allocated \$0.36 million of Physical Plant and Instructional Support funds to the District in FY 2019-20. The amounts determined by the colleges to be used for Instructional Support follows: Moreno Valley College - \$0.08 million; Norco College - \$0.06 million; and Riverside City College - \$0.20 million. The remaining portion of the State allocation, \$0.02 million is described in the Resource 4100 section of this narrative. These funds do not have a match requirement but are required to be fully expended by June 30, 2021.

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 2018-2019 with an ending reserve balance of \$1.31 million. An interfund transfer in the amount of \$0.10 million from Resource 1110 – Bookstore is provided for fiscal 2020.
- 11. Resource 3300, Child Care** - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended 2018-19 with reserve balance of \$1.05 million and is projected to end fiscal 2020 with an ending reserve of \$0.08 million.
- 12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency** - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, and Proposition 39 Energy Efficiency programs. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2019-20 in the amount of \$0.36 million. Of this amount, \$0.02 million has been established for Scheduled Maintenance in this Resource for Norco College in the amount of \$0.02 million as mentioned in the Resource 1190 section, the remainder of the State allocation is being used for Instructional Equipment. These funds do not require a match from the District. Proposition 39 Energy Efficiency carryover funds from prior years, are as follows: Moreno Valley College \$0.08 million; Norco College \$0.0 million; and Riverside City College - \$0.13 million.
- 13. Resource 4130, La Sierra Capital** - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended 2018-19 with a reserve balance of \$2.06 million and is projected to end fiscal 2019 with an ending reserve of \$2.19 million.
- 14. Resource 4390, 2015E General Obligation Bonds** - This fund was established to account for the 2015E Series bond proceeds derived from the July 2015 issuance of Measure C General Obligation Bonds and the expenditures of funds related to Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). It is anticipated that the final issuance, Series 2019F in the amount of \$40 million will occur in FY 2019-20.
- 15. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2019 with a reserve amount of \$5.89 million and is projected to end fiscal 2020 with an ending balance of \$5.05 million. No rate change will be made for fiscal 2020.

OTHER DISTRICT RESOURCES

(continued)

16. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will be 1.60%, for fiscal year 2019-20. This Resource ended fiscal 2019 with a reserve balance of \$1.03 million and is projected to end fiscal year 2019-20 with an ending balance of \$1.19 million.

17. Resource 6120, Self-Insured General Liability - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. The rate for fiscal 2020 will be 1.60%. This Resource ended fiscal 2019 with a reserve balance of \$.97 million and is projected to end fiscal year 2019-20 with an ending balance of \$.63 million.

18. Resource 6900, Other Internal Services, Retirees' Benefits – This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS – California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2019-20, the rate will remain at .20%. This Resource ended fiscal year 2018-19 with a reserve balance of \$1.73 million and is projected to end fiscal 2020 with an ending reserve of \$2.25 million.

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

Exhibit J
Riverside Community College District
2019 -2020 Final Budget
Measure C Projects - (Resource 4390)

Project Description	Approved Measure C Total Project Funding						Total
	District	Riverside	Norco	Moreno Valley			
Future Projects - Feasibility/Planning/Mgmt	\$ 7,793,992	\$ 83,512	\$ 745,942	\$ 287,336	\$ 298,660	\$ 1,415,450	
Scheduled Maintenance	2,860,000	161,297	49,235	-	-	210,532	
Life Science/Physical Science	208,000	-	86	-	-	86	
Logic Domain	213,375	1,913	-	-	-	1,913	
Ben Clark Public Safety Training Center Status Project	13,084,500	-	-	-	13,019,546	13,019,546	
IT Audit	6,000,000	691,427	-	-	-	691,427	
Culinary Arts / District Office Building	33,596,018	174,029	174,029	-	-	348,058	
Library Learning Center	143,000	-	-	-	86	86	
Master Plan Update	1,632,800	-	14,077	2,386	53,145	69,608	
Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199	
Student Services Project	19,000,000	-	-	-	18,332,379	18,332,379	
Greenhouse Building Project	500,000	-	500,000	-	-	500,000	
Elevators Modernization/Fire Alarm System	1,000,000	-	-	-	1,000,000	1,000,000	
Project Contingency	1,995,618	1,995,618	-	-	-	1,995,618	
Program Reserve	<u>1,448,965</u>	<u>1,448,965</u>	-	-	-	<u>1,448,965</u>	
Totals	<u>\$ 92,586,268</u>	<u>\$ 4,556,761</u>	<u>\$ 1,483,369</u>	<u>\$ 314,921</u>	<u>\$ 32,703,816</u>	<u>\$ 39,058,867</u>	
Amount to be Funded from Future Measure C Issuance						<u>(34,449,357)</u>	
Total Expenditure Budget						<u>\$ 4,609,510</u>	

BUDGET SUMMARY

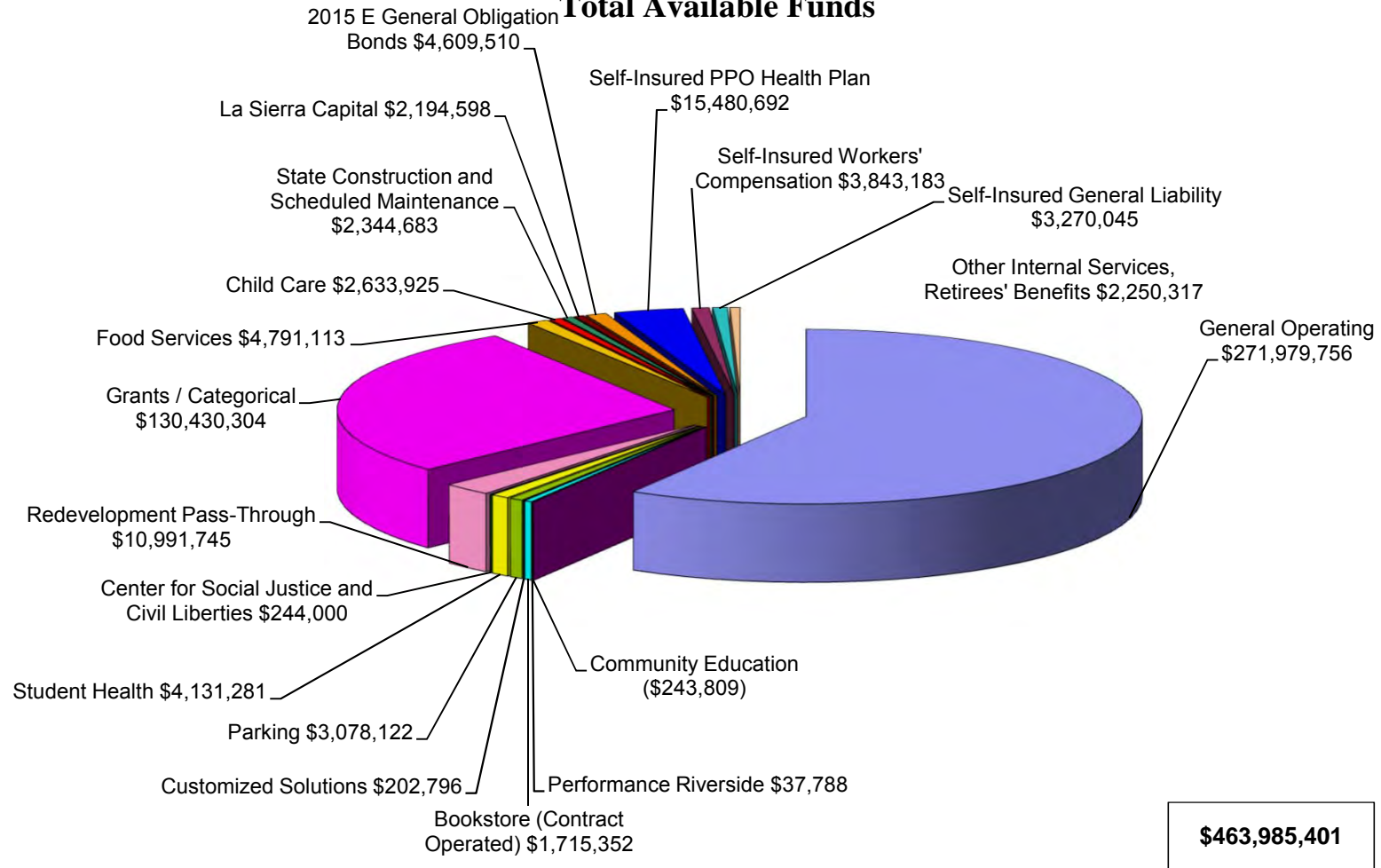
The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2019-20 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2019-20.

Exhibit K

Riverside Community College District

2019-2020 Proposed Budget

Total Available Funds



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

Exhibit L

Riverside Community College District
 Fund Schematic - Total Available Funds
 2019-2020 Proposed Budget

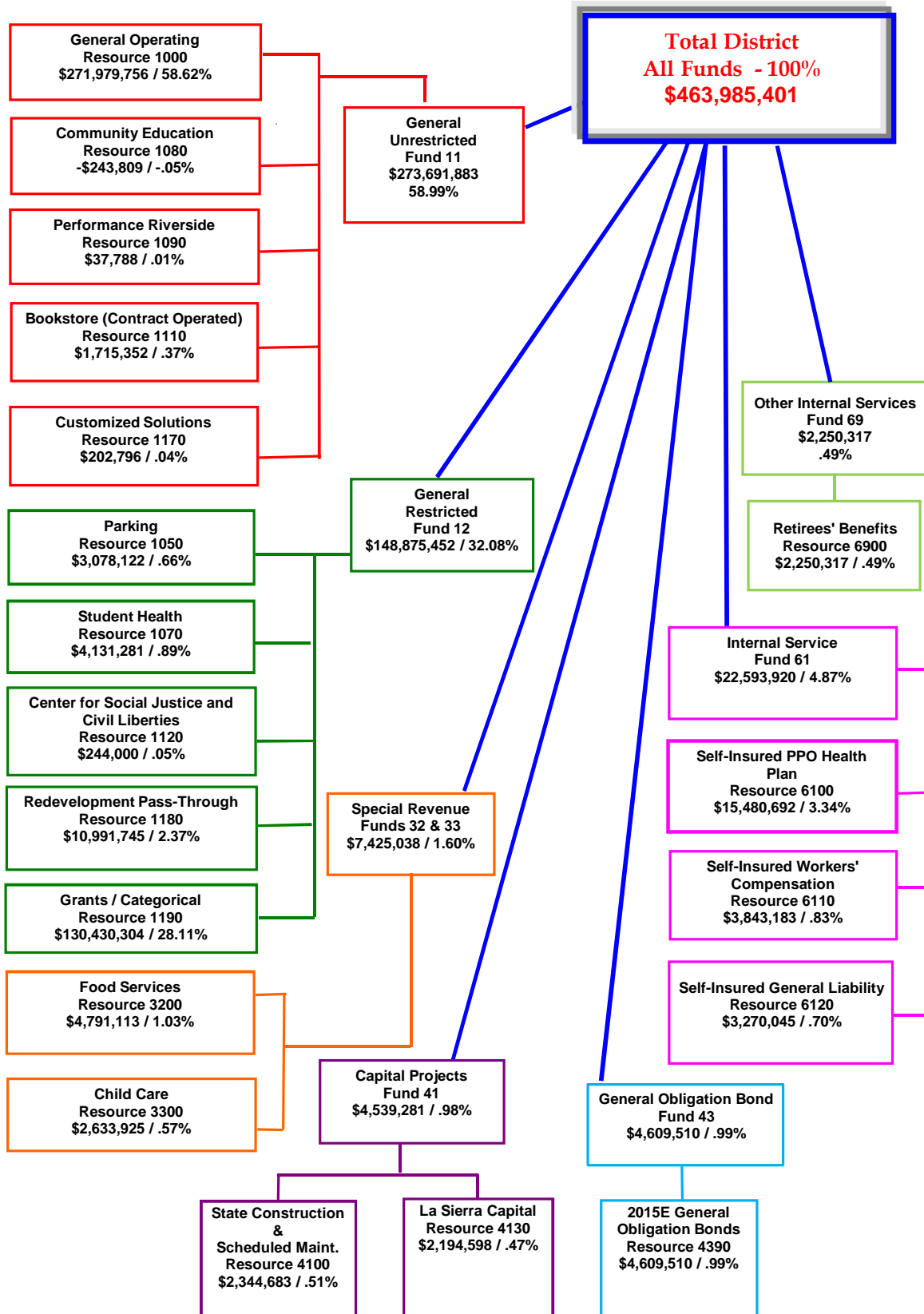


Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds 2019-2020

<u>Fund / Resource</u>	<u>Adopted Budget 2018-2019</u>	<u>Final Budget 2019-2020</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 248,144,310	\$ 271,979,756
1080 Community Education	(231,843)	(243,809)
1090 Performance Riverside	89,663	37,788
1110 Bookstore (Contract-Operated)	1,755,788	1,715,352
1170 Customized Solutions	<u>263,884</u>	<u>202,796</u>
Total Unrestricted General Funds	<u>250,021,802</u>	<u>273,691,883</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,287,146	3,078,122
1070 Student Health	4,074,663	4,131,281
1120 Center for Social Justice and Civil Liberties	243,938	244,000
1180 Redevelopment Pass-Through	9,827,515	10,991,745
1190 Grants and Categorical Programs	<u>117,185,007</u>	<u>130,430,304</u>
Total Restricted General Funds	<u>134,618,269</u>	<u>148,875,452</u>
Total General Funds	<u>384,640,071</u>	<u>422,567,335</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	4,664,661	4,791,113
3300 Child Care	<u>2,654,378</u>	<u>2,633,925</u>
Total Special Revenue Funds	<u>7,319,039</u>	<u>7,425,038</u>

Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	5,957,432	2,344,683
4130	La Sierra Capital	<u>2,000,451</u>	<u>2,194,598</u>
	Total Capital Projects Funds	<u>7,957,883</u>	<u>4,539,281</u>

General Obligation Bond - Fund 43

Resource

4390	2015E General Obligation Bonds	<u>6,645,670</u>	<u>4,609,510</u>
	Total General Obligation Bond Funds	<u>6,645,670</u>	<u>4,609,510</u>

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	13,054,364	15,480,692
6110	Self-Insured Workers' Compensation	3,407,214	3,843,183
6120	Self-Insured General Liability	<u>2,905,980</u>	<u>3,270,045</u>
	Total Internal Service Funds	<u>19,367,558</u>	<u>22,593,920</u>

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	<u>1,707,189</u>	<u>2,250,317</u>
	Total Other Internal Services Funds	<u>1,707,189</u>	<u>2,250,317</u>

	Total District Funds	<u>\$ 427,637,410</u>	<u>\$ 463,985,401</u>
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Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 73,375,000	\$ 82,325,000
State of California Student Grants	8,680,237	11,750,000
Local Scholarships Student Grants	<u>967,578</u>	<u>833,695</u>
Total Student Financial Aid Accounts	<u>83,022,815</u>	<u>94,908,695</u>

Other Account

Associated Students of RCCD	<u>2,305,803</u>	<u>2,546,002</u>
Total Expendable Trust and Agency	<u>\$ 85,328,618</u>	<u>\$ 97,454,697</u>
Grand Total	<u>\$ 512,966,028</u>	<u>\$ 561,440,098</u>

LOOKING AHEAD

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

As we look back at fiscal 2019, we are able to see the continuing, positive impact of Proposition 30, improved State and national economies, and the Student Centered Funding Formula. In November 2016, the voters passed Proposition 55, the partial successor to Proposition 30, extending higher income tax rates to wealthiest Californians. Proposition 55 is expected to raise between \$4 billion and \$9 billion per year through 2030, with one-half of the funds going to support K-14 education.

According to the California Legislative Analyst’s Office (LAO) 2019 May Revision: LAO Economic Outlook, the economy shows a continuation of moderate economic growth through 2023, with GDP growth at about 1.8% per year on average. The current expansion is now into the tenth year, one of the longest on record. Personal income growth for both California and the Nation is projected to remain strong at between 3.8% and 4.3% per year through 2023. Uncertainties exist within the stock market, indicating that stocks may be somewhat overvalued in comparison to historical price-to-earnings ratios. Any stock price stagnation or decline will have a negative effect on capital gains, which the California budget is heavily reliant on.

Unemployment is projected to remain low for both the Nation and California, between 3.7% and 4.14%.

The Federal Reserve has paused on making further interest rate increases to mitigate slowing in some parts of the economy. It is anticipated that the Federal Reserve will hold interest rates for the foreseeable future.

The housing market showed signs of weakening in the summer of 2018. Home price growth slowed, while new construction sales saw year-over-year declines in the second half of 2018 and the beginning of 2019. Further erosion could occur if the Federal Reserve begins raising interest rates again. Continuing worsening of housing markets could have significant negative ramifications for the State’s economy and more particularly, community college apportionments. In addition, the local economy could be negatively impacted in the form of lower assessed valuations as the District considers asking voters to approve another general obligation bond.

While the FY 2019-20 State Budget is favorable, for K-14 education, the District faces challenges within its own complex budget as follows:

- 1. *Student Enrollment Fees and Property Taxes*** – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to

LOOKING AHEAD

(continued)

accurately estimate these sources. Any shortfall that occurs will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue reductions. Positive economic growth and funding increases have helped to mitigate these shortfalls in recent years. The State Chancellor's Office continues to advocate for our automatic backfill; however, there are no guarantees that they will be successful.

2. *Education Protection Act (EPA)* – Funded by Proposition 30, and subsequently by Proposition 55, the amount budgeted by the State for the community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2020 Advance Apportionment date, the District's share of the \$977 million EPA is \$26 million, which represents 22% of the District's total State apportionment funding of \$130 million.

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

3. *California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)* – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both systems. Employer rate increases for both PERS and STRS will continue through 2022-23. The PERS rate will go from 22.70% in fiscal year 2021 to 26.10% in fiscal year 2024. The STRS rate will go from 18.40% in fiscal year 2021 to 18.10% in fiscal 2024. The combined annual average cost increase for PERS and STRS from FY 2020-21 through FY 2022-23, is \$1.98 million. While the additional State funding directed at reducing the unfunded liabilities and K-14 rate increases is beneficial, clearly much more needs to occur on an annual to relieve budget pressure for districts.

4. *Enrollment* – The District fell short of its FTES target in FY 2017-18 by 532 FTES. In order to achieve the fiscal 2018 target, 532 FTES was reassigned from Summer 2018 to the 2017-18 fiscal year. To achieve the fiscal year 2018-19 FTES target, the FTES reassigned from Summer 2018 had to be made-up during fiscal 2019. Overall, the District fully recovered the 532 FTES shortfall in the FY 2018-19. However, Norco College and Moreno Valley College were unable to meet their shortfall target and accordingly their shortfall FTES has been reassigned to Riverside City College. In addition and as previously discussed, the District strategically shifted an additional 800 FTES from Summer 2018 to FY 2017-18. By agreement

LOOKING AHEAD

(continued)

with the colleges, they will have until the end of FY 2021-22 to fully recover this FTES. It will be incumbent upon the colleges to cost effectively manage enrollment as they strive to achieve their FTES targets.

5. *New Student Centered Funding Formula* – The State’s adoption of the new Student Centered Funding Formula (SCFF) has fundamentally transformed the way in which community colleges earn and receive its main source of funding...apportionment revenue. While safeguards have been included in the form of a hold harmless provision, continual modifications to the formula have resulted in uncertainty for planning purposes. The District fared well under the SCFF in FY 2018-19 by generating additional funding of \$8.25 million over the hold harmless level. However, constraints and modifications to the formula resulted in approximately \$2.70 million left undistributed to the District. Additional SCFF modifications in FY 2019-20 and the Chancellor’s Office decision to “hold back” \$135 million of apportionment funding at the Advance Apportionment, have created significant uncertainty in projecting Fiscal 2020 apportionment for the District. Forcing districts who are not in hold harmless to wait until February...eight months into the fiscal year...creates a huge disservice to those districts to effectively plan. The District will need to ensure that financial aid processes and procedures are in place and functioning to reach the maximum number of students who can benefit from financial assistance while pursuing their educational goals. Similarly, rapid deployment of Guided Pathways will lead to increased student success outcomes from the processes and procedures implemented to ensure increased student success outcomes. It is imperative that efficient and effective systems are in place to accurately capture success metrics, such as with the automatic award of degrees and certificates. Finally, the integrity and accuracy of the equity and success metrics will be critical to ensure that the District realizes all apportionment revenue it is entitled to.

6. *Long-Term Fiscal Viability Assessment* - In connection with development of the District’s updated Strategic Plan, the District has performed a Long-Term Fiscal Viability Assessment to inform our strategic decision-making; to position the District to limit reliance on State apportionment funding and; to mitigate the impact of apportionment reductions due to economic events such as recessions. Goals of this assessment were be to identify and pursue alternative funding sources (federal, state, and local grants; foundation fundraising; international student programs, etc.); accurate by project of future obligations (STRS, PERS, Health insurance, OPEB obligations, bargaining unit contract commitments, etc.); and identify of areas where cost efficiencies can be achieved (enrollment scheduling/productivity/facility utilization, health insurance savings, centralized/decentralized services, duplication of services, staffing, energy efficiency, etc.).

LOOKING AHEAD

(continued)

- 7. *Future Bond Measure*** - The District is well underway in determining the feasibility of seeking voter approval for another local general obligation bond measure to modernize, update and improve college facilities to be able to continue to provide our students with an affordable, high-quality education. A determination from the Board of Trustees regarding placing a bond measure on the March 2020 or November 2020 election will be made in Fall 2019.
- 8. *New Enterprise Resource Program*** - The District preformed a Request for Qualifications and Proposal process over the past year to replace the current Enterprise Resource Program (Colleague) with a new ERP. A decision is anticipated in Fall 2019. As mentioned previously, full funding for the replacement ERP has been provided in the General Operating and Redevelopment funds. Although the replacement will be disruptive to the organization over the three-year implementation period, it will be transformative in the way we deliver services to students and efficiently and effectively administer the operations of the District.
- 9. *Retirement Incentive Plan*** - In June 2011, the Board of Trustees approved offering a retirement incentive plan to all permanent District employees who met the eligibility requirements of 55 years of age or older and the equivalent of 10 years of service to the District. Employees have the option of selecting an incentive plan that provides 80% of final compensation or two additional years of service credit through CalPERS or CalSTRS, whichever is applicable, on either of two retirement dates, December 2019 or June 2020. Projections by the District's retirement consultant indicate that potentially 51 employees will take advantage of the offer. Employee departures of this magnitude can create disruption to the operations of the District, not to mention an institutional memory drain, so it will be imperative that the District appropriately plan for the impending impact.
- 10. *Other Resources*** - Financial difficulties are occurring with respect to Parking, Performance Riverside, Community Education, and Customized Solutions. Financial problems in these Resources negatively impact the general operating fund.

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 53,709,257
Federal Income	\$ 213,501	
State Income	146,851,293	
Local Income	69,682,429	
Other Income	<u>1,523,276</u>	
Total Income		<u>218,270,499</u>
Total Available Funds (TAF)		<u>\$ 271,979,756</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 94,342,876
2000	Classified Salaries	41,870,232
3000	Employee Benefits	61,542,496
4000	Books and Supplies	3,835,040
5000	Services and Operating Expenses	45,349,475
6000	Capital Outlay	5,858,401
7000	Other Student Aid	52,910
7300	Interfund Transfers	105,055
8999	Intrafund Transfers	<u>4,081,528</u>
	Total Expenditures	257,038,013
7900	* Contingency / Reserves	<u>14,941,743</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 271,979,756</u>

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

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 207,399	\$ 141,509	\$ 258,181	\$ 213,501
Total 1.0	207,399	141,509	258,181	213,501
2.0 State Income				
8611 State General Apportionment	87,952,580	89,388,822	101,750,538	108,995,895
8613 Apprenticeship Allowance	396,748	396,748	262,026	783,169
8615 Enrollment Fee Waiver Administration	471,340	452,084	464,599	464,599
8617 RDA Backfill & Rev in Excess of Entitlement	-	810,109	-	-
8619 Part Time Faculty Insurance & Office Hours	143,790	457,613	377,994	470,000
8619 Part Time Faculty Compensation	602,822	325,977	642,339	642,338
8619 Full Time Faculty Hiring	-	-	1,356,306	-
8630 Education Protection Account	22,685,519	23,420,013	29,539,879	29,245,623
8671 Homeowner Property Tax Relief	438,001	438,576	434,142	446,436
8681 State Lottery	4,435,041	4,773,020	5,219,843	4,900,000
8685 State Mandated Cost Reimb/Block Grant	3,414,820	824,907	856,636	903,233
8690 STRS on Behalf	1,464,549	4,076,856	5,580,536	-
Total 2.0	122,005,209	125,364,726	146,484,838	146,851,293
3.0 Local Income				
8809 RDA Asset Liquidation	116,194	94,555	111,862	115,218
881x Property Taxes	42,054,547	45,297,787	49,081,809	50,554,263
8820 Donations	2,961	-	92	2,095
8844 Food Sales / Commissions	155,120	167,038	160,507	160,000
8849 Cosmetology / Dental Hygiene / Other Sales	66,904	64,883	77,576	118,096
8850 Lease / Rental Income	237,930	291,085	279,408	1,060,267
8860 Interest Income	436,057	978,455	1,804,063	1,900,000
8874 Student Enrollment Fees	10,474,163	10,623,249	10,871,809	10,941,971
8879 Transcript / Late Application Fees	98,693	62,352	84,799	85,000
8880 Non Resident Tuition	3,411,605	3,473,159	2,797,161	3,638,741
888x Other Student Fees	105,076	103,743	245,175	149,963
8890 Other Local Revenue	71,037	10,986	29,688	640,863
Staledated Checks (Resource 0800)	79,801	77,112	65,127	60,000
Norco City Redevelopment pass-thru	111,995	115,637	118,546	120,000
Bad Check Fees / Returned Items	997	680	608	232
Wells Fargo Bank ID Cards	32,663	23,065	82,714	103,974
Recycling Program	299	43	1,064	1,356
Moving Violations	5,670	6,736	15,950	30,390
Total 3.0	57,461,709	61,390,563	65,827,959	69,682,429

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4.0 Other Income				
8897 Indirect Cost Recovery	859,025	1,436,977	1,512,359	1,521,100
8912 Sales - Obsolete Equipment	14,973	3,658	5,260	2,176
Total 4.0	<u>873,999</u>	<u>1,440,635</u>	<u>1,517,619</u>	<u>1,523,276</u>
Total Resource 1000 Income	<u>180,548,317</u>	<u>188,337,433</u>	<u>214,088,597</u>	<u>218,270,499</u>
5.0 Unaudited Beginning Fund Balance July 1	36,517,184	43,121,096	45,299,449	53,709,257
Total 5.0	<u>36,517,184</u>	<u>43,121,096</u>	<u>45,299,449</u>	<u>53,709,257</u>
Total Available Funds	<u>\$ 217,065,501</u>	<u>\$ 231,458,530</u>	<u>\$ 259,388,047</u>	<u>\$ 271,979,756</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 29,328,486	\$ 32,626,012	\$ 33,974,379	\$ 39,682,904
1170	Instructional Release Time	442,705	431,566	464,801	478,506
1180	Regular Sabbatical Teaching	252,050	83,027	185,090	346,928
	TOTAL 1100	30,023,241	33,140,605	34,624,271	40,508,338
1218	Regular Full Time Administrator	6,491,405	7,034,754	7,596,896	8,518,253
1219	Counselors/Librarians/Release Time	6,892,000	6,959,660	8,675,481	9,770,057
	TOTAL 1200	13,383,405	13,994,414	16,272,377	18,288,310
1330	Part-Time Teaching Fall	8,668,646	9,259,316	10,361,508	9,039,764
1331	Part-Time Teaching Summer (Odd years)	1,147,778	1,318,873	1,380,758	1,684,051
1332	Part-Time Teaching Winter	1,975,546	2,154,611	2,495,637	2,777,209
1333	Part-Time Teaching Spring	8,508,887	8,933,939	10,102,934	8,121,055
1334	Part-Time Teaching Summer (Even years)	1,223,631	1,237,273	1,292,230	978,595
1335	Regular - Overload Fall	1,890,807	2,233,647	2,411,274	2,096,292
1336	Regular - Overload Summer (Even years)	1,121,555	1,426,903	1,468,324	937,955
1337	Regular - Overload Winter	2,206,017	2,414,922	2,522,798	3,099,204
1338	Regular - Overload Spring	2,052,911	2,142,370	2,340,941	1,924,573
1339	Regular - Overload Summer (Odd years)	1,176,329	1,301,319	1,410,891	1,847,359
1360	Substitute Instructional	172,413	202,954	227,605	245,669
1370	Instructional Stipends	270,523	308,179	353,418	492,295
1371	Large Lecture Stipends	186,922	196,085	164,206	333,638
	TOTAL 1300	30,601,966	33,130,392	36,532,526	33,577,659
1439	Part Time - Counselors/Librarians/Overload	1,055,301	1,858,414	2,265,858	1,170,246
1460	Other Hourly Non-Teaching Substitute	1,888	6,165	-	-
1469	Substitute Non-Instructional	15,180	57,722	47,472	16,173
1479	Department Chair Stipends	363,498	461,717	436,067	433,508
1490	Special Assignments	278,729	306,936	284,898	348,642
	TOTAL 1400	1,714,595	2,690,954	3,034,296	1,968,569
	TOTAL 1000 Series	75,723,207	82,956,365	90,463,470	94,342,876
Classified Salaries					
2117	Full-Time Supervisor	560,036	611,578	625,254	733,604
2118	Full-Time Administrator	4,635,591	5,441,420	5,904,947	7,190,473
2119	Full-Time Regular / Confidential	19,261,915	21,515,155	23,890,634	28,278,473
2129	Permanent Part-Time	1,153,268	1,287,687	1,178,306	1,162,328
2139/2339	Classified Hourly	255,453	293,711	222,708	274,633
2169/2369	Substitutes	729,729	547,240	708,354	305,054
2190/2390	Special Projects	450	-	-	2,445
	TOTAL 2100	26,596,442	29,696,790	32,530,204	37,947,010

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
2210	Full-Time Instructional Aides	1,452,681	1,566,981	1,664,648	1,893,838
2220	Permanent Part-Time Instructional Aides	561,946	613,751	662,075	785,709
2230/2449	Part-Time Hourly Instructional Aides	146,929	130,774	143,714	113,534
2231/2431	Coaches - Summer	56,720	62,304	48,591	49,631
2260/2469	Substitute Instructional Aides	60,984	45,652	83,357	13,752
	TOTAL 2200	2,279,260	2,419,463	2,602,385	2,856,464
2331	Student Help Non-Instructional	484,080	470,404	422,848	495,424
2349	Overtime	918,960	1,042,465	1,107,578	348,442
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	1,427,040	1,536,869	1,554,425	867,866
2430	Student Help Instructional	200,141	164,075	133,664	196,076
2440	Overtime - Instructional Aides	13,869	13,359	15,465	2,816
	TOTAL 2400	214,010	177,434	149,128	198,892
	TOTAL 2000 Series	30,516,753	33,830,556	36,836,142	41,870,232
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	6,520,615	7,977,423	9,527,070	11,736,042
3120	STRS - Classified	27,398	31,241	38,247	42,867
3130	STRS - Academic Non-Teaching	1,589,018	2,061,411	2,695,072	3,037,228
3150	STRS On Behalf - Teachers & Aides	1,160,643	3,256,057	4,419,520	-
3160	STRS On Behalf - Classified	1,071,055	777,182	18,179	-
3170	STRS On Behalf - Acad Non-Teaching	(767,149)	43,618	1,142,837	-
	TOTAL 3100	9,601,579	14,146,932	17,840,924	14,816,137
3210	PERS - Teachers & Aides	316,216	404,964	466,182	590,841
3220	PERS - Classified	3,373,662	4,305,040	5,488,763	7,190,646
3230	PERS - Academic Non-Teaching	190,365	231,487	292,051	432,588
	TOTAL 3200	3,880,243	4,941,491	6,246,996	8,214,075
3310	OASDI - Teachers & Aides	148,145	169,562	168,059	182,667
3315	Medicare - Teachers & Aides	897,772	980,795	1,054,905	1,102,816
3320	OASDI - Classified	1,576,486	1,770,329	1,948,680	2,232,052
3325	Medicare - Classified	396,569	442,792	482,924	553,574
3330	OASDI - Academic Non-Teaching	89,590	90,294	96,483	116,843
3335	Medicare - Academic Non-Teaching	215,227	239,857	280,620	292,074
3360	Social Security - PARS Holding Account	-	(69,702)	-	-
	TOTAL 3300	3,323,789	3,623,927	4,031,672	4,480,026
3410	H & W - Teachers & Aides	8,245,712	9,133,429	9,595,806	10,808,349
3420	H & W - Classified	7,590,627	8,379,642	9,459,999	10,833,064
3430	H & W - Academic Non-Teaching	2,806,877	2,967,887	3,383,160	3,091,043

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
3440	H & W - Retired Employees	2,508,497	2,401,720	2,322,522	2,073,668
3450	OPEB - Teachers & Aides	130,633	137,737	147,767	154,281
3460	OPEB - Classified	60,786	65,070	71,099	77,569
3470	OPEB - Academic Non-Teaching	31,375	33,411	38,876	40,515
	TOTAL 3400	21,374,507	23,118,895	25,019,229	27,078,489
3510	SUI - Teachers & Aides	53,672	74,474	78,176	61,269
3520	SUI - Classified	32,397	70,406	49,945	136,810
3530	SUI - Academic Non-Teaching	16,853	22,964	26,631	69,631
	TOTAL 3500	102,921	167,844	154,751	267,710
3610	WC - Teachers & Aides	385,177	646,786	1,129,691	1,234,255
3620	WC - Classified	138,744	283,150	504,913	619,905
3630	WC - Academic Non-Teaching	75,273	153,622	289,778	324,115
	TOTAL 3600	599,194	1,083,559	1,924,382	2,178,275
3900	Other - Retired Emp. Holding Acct	(5,784)	9,803	-	-
3910	Other - Teachers & Aides	251	237	1,477	-
3912	PayPro 125 Plans	-	-	(11,375)	-
3920	Other - Classified	(1,947)	17,541	21,187	-
3930	Other - Academic Non-Teaching	756	2,348	1,639	-
3939	Other - Retiree Incentive	5,413,410	-	-	4,486,000
3999	Other - COLA Holding Account	-	-	-	21,784
	TOTAL 3900	5,406,685	29,929	12,928	4,507,784
	TOTAL 3000 Series	44,288,918	47,112,576	55,230,882	61,542,496
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	12,083	1,325	5,451	22,456
	TOTAL 4200	12,083	1,325	5,451	22,456
4320	Instructional Supplies	135,591	59,709	28,906	183,624
4330	Periodicals/Magazines	10,500	11,218	11,830	15,265
4350/4351	Instructional Media Materials	318	-	-	3,836
4360	Tests	9,205	31,032	5,705	27,806
4370	Commencement Supplies	3,159	1,072	242	925
	TOTAL 4300	158,773	103,031	46,684	231,456
4510	Maintenance Supplies	80,830	111,466	101,025	132,478
4520	Custodial Supplies	318,171	350,635	273,304	307,206
4530	Grounds Supplies	75,302	96,825	110,472	76,924
4540	Health Supplies	20,093	16,506	33,593	28,600
4555	Copying & Printing	175,150	176,545	210,479	174,131
4575	Software < \$200	1,617	2,829	3,488	13,922

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4580	Theater Supplies	5,440	6,252	3,936	16,254
4590	Office & Other Supplies	588,936	765,453	689,776	2,377,780
4591	Purchase / Cost of Goods Sold	(9,142)	(10,043)	34,817	-
	TOTAL 4500	1,256,397	1,516,469	1,460,890	3,127,295
4630	Tires and Tubes	-	109	21	378
4644	Repair Parts	373,892	288,061	327,117	278,801
4690	Transportation Supplies	65,882	61,941	69,725	78,482
	TOTAL 4600	439,773	350,110	396,863	357,661
4710	Food	94,233	72,175	75,136	83,422
4791	Paper Products	9,391	5,038	5,077	5,338
4792	Cleaning Supplies	8,197	5,156	5,006	6,286
4793	Kitchen Expendables	601	952	-	1,126
	TOTAL 4700	112,422	83,321	85,219	96,172
	TOTAL 4000 Series	1,979,449	2,054,256	1,995,106	3,835,040
<u>Services and Operating Expenditures</u>					
5045	Postage	147,041	73,029	91,411	125,104
	TOTAL 5000	147,041	73,029	91,411	125,104
5110	Consultants	397,242	563,474	969,786	843,225
5120	Lecturers	4,750	6,200	10,164	6,421
5151	Temporary Services	5,850	10,975	4,650	2,211
5194	Filming	5,000	5,000	5,000	5,000
5195	Entry Fees	30,515	29,386	28,788	13,400
5198	Professional Services	1,035,238	835,539	1,021,463	955,816
	TOTAL 5100	1,478,595	1,450,574	2,042,339	1,826,073
5210	Mileage	32,270	43,904	36,078	60,374
5211	Meeting Expense	(1,021)	15,787	38,980	24,900
5219	Other Travel Expenses	185,220	263,783	256,230	182,468
5220	Conference Expenses	365,658	531,791	471,772	485,113
5250	Travel Expense - Candidates	14,677	17,578	12,049	15,000
	TOTAL 5200	596,804	872,843	815,110	767,855
5310/5320	Memberships / Dues	274,825	288,769	298,224	374,096
	TOTAL 5300	274,825	288,769	298,224	374,096
5420	Liability and Claims	-	22,700	22,700	25,857
5421	GL and Property Expense	1,275,650	1,401,303	2,036,794	2,179,412
5430	Fidelity Bond Premiums	1,416	-	1,850	-
5440	Student Insurance	48,737	48,737	41,137	40,737

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
5450	Insurance Claims Expense (External Ins Co)	9,404	23,487	20,373	9,836
	TOTAL 5400	<u>1,335,207</u>	<u>1,496,227</u>	<u>2,122,854</u>	<u>2,255,842</u>
5510	Natural Gas	346,991	368,927	510,891	524,167
5520	Electricity	2,758,919	2,766,354	2,738,249	2,880,921
5530	Water	560,955	483,474	484,134	508,340
5540	Telephone	161,320	187,078	184,631	191,715
5541	Cellular Telephone	143,190	141,718	143,045	127,493
5550	Laundry & Cleaning	19,726	28,662	32,263	36,304
5560	Towel Service	10,145	8,844	11,230	10,249
5570	Waste Disposal	179,215	194,373	224,876	214,907
	TOTAL 5500	<u>4,180,460</u>	<u>4,179,430</u>	<u>4,329,318</u>	<u>4,494,096</u>
5610	County and Other Contracts	163,677	166,000	167,793	201,137
5621	Printing - Catalog	448	17	-	-
5630	Rents and Leases	1,393,774	912,464	1,084,024	1,010,214
5633	Scenery and Costume Rentals	6,235	870	350	5,000
5644	Repairs	1,503,685	1,872,542	1,773,697	2,126,322
5649	Computer Software Maintenance/Lic	2,248,519	2,435,619	2,204,529	2,414,529
5650	Transportation Contracts	101,914	115,405	125,280	70,731
5691	Governmental Fees	-	2,335	1,576	-
	TOTAL 5600	<u>5,418,254</u>	<u>5,505,251</u>	<u>5,357,249</u>	<u>5,827,933</u>
5710	Audit	58,223	80,948	81,148	84,100
5720	Elections	187,005	-	419,684	-
5730	Legal	62,727	84,366	130,706	100,000
5740	Advertising	400,578	342,857	234,296	410,213
5790	Licenses, Permits, and Other Fees	315,591	234,952	288,043	437,492
	TOTAL 5700	<u>1,024,123</u>	<u>743,123</u>	<u>1,153,878</u>	<u>1,031,805</u>
5821	STRS/PERS Penalties & Interest	1,670	6,999	15,277	-
5830	Surveys	1,332	720	21,368	19,907
5840	Physicals	7,734	11,154	14,575	15,000
5850	Fingerprints	28,167	31,756	30,700	32,728
5855	Pre-employment Testing	988	600	600	1,000
5890	Outside Services and Operating Costs	1,370,243	1,060,533	769,035	11,422,488
5892	Bank Charges	195,464	217,333	177,674	190,800
5899	Budget Augmentation Holding	-	5,080	-	16,964,748
	TOTAL 5800	<u>1,605,598</u>	<u>1,334,175</u>	<u>1,029,230</u>	<u>28,646,671</u>
	TOTAL 5000 Series	<u>16,060,908</u>	<u>15,943,420</u>	<u>17,239,613</u>	<u>45,349,475</u>

Capital Outlay

Site and Site Improvement

6121	Advertising & Legal	-	1,872	-	-
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**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
6122	Engineering	3,920	3,605	6,000	-
6123	Architect's Fee	20,740	29,921	34,900	-
6126	Construction Contract	20,751	124,116	382,895	455,907
6127	Fixtures and Fixed Equipment	4,816	12,477	23,863	4,736
6129	Other Site Improvement	-	-	24,300	2,528
	TOTAL 6100	50,227	178,486	512,513	463,171
Buildings					
6217	Fixtures & Fixed Equipment	1,265	(244)	-	-
6221	Advertising & Legal	(2,400)	-	509	-
6223	Architects Fee	37,250	39,700	44,930	22,700
6224	Testing	2,790	-	1,850	263
6226	Remodel Projects	75,023	312,159	441,610	13,825
6227	Fixtures & Fixed Equipment	118,968	179,504	107,225	50,926
6228	Inspection	-	-	2,617	-
6229	Other	-	-	21,643	-
	TOTAL 6200	232,896	531,120	620,384	87,714
Library Books					
6310	Library Books-Purchase	12,536	7,947	-	7,947
6311	Library Media Material	6,651	6,581	95	6,590
6312	Library Subscriptions	111,065	75,659	-	118,732
	TOTAL 6300	130,252	90,187	95	133,269
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	314,552	281,343	434,003	243,677
6482	Equipment Addt'l > \$5,000	779,688	547,651	166,767	102,431
6485	Comp Equip Addt'l \$200 to \$4,999	435,505	298,130	263,247	21,369
6486	Comp Equip Addt'l > \$5,000	41,975	229,667	36,838	4,790,000
6491	Equipment Replc \$200 to \$4,999	-	1,542	-	13,437
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	1,571,720	1,358,332	900,855	5,174,247
	TOTAL 6000 Series	1,985,095	2,158,125	2,033,846	5,858,401
Student Aid					
7511	Tuition	-	95,569	45,977	-
7521	Registration Related Fees	-	52,015	37,893	-
	TOTAL 7500	-	147,584	83,870	-
Other Student Aid					
7640	Book Grants	42,987	399,048	111,174	52,910
7661	Educational Supplies	1,553	-	-	-
	TOTAL 7600	44,541	399,048	111,174	52,910

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 4100	-	-	68,906	105,055
	To Resource 4130	2,630,000	-	-	-
	TOTAL 7390	2,630,000	-	68,906	105,055
	TOTAL 7000 Series	2,674,541	546,631	263,950	157,965
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1050 - Safety & Police	-	-	46,736	46,700
	To Resource 1120 - Center for Social Justice	105,854	112,337	82,463	215,000
	To Resource 1000 (Resource 0800)	-	(886,096)	(46,871)	(81,945)
	From Resource 0800 - Unclaimed Property	-	886,096	46,871	81,945
	From Resource 1110 - Bookstore	(336,858)	(399,625)	(720,673)	(1,218,176)
	To (From) Resource 1190:				
	DSP&S SPP 180	634,157	653,504	1,278,253	1,147,157
	SFAP Fiscal Coordination 14/16 - SPP 326	14,341	-	-	-
	Promise Grant SPP 554	-	857,118	522,915	3,465,187
	Veterans Education SPP 730	3,884	5,800	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	294,157	328,017	401,243	420,818
	TOTAL 8999	715,534	1,557,150	1,615,780	4,081,528
	TOTAL 8900 Series	715,534	1,557,150	1,615,780	4,081,528
	Resource 1000 Expenditures	173,944,405	186,159,080	205,678,789	257,038,013
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	42,221,096	44,399,449	52,809,257	14,041,743
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	43,121,096	45,299,449	53,709,257	14,941,743
Total Resource 1000					
Expenditures/Contingency/Fund Balance					
		\$ 217,065,501	\$ 231,458,530	\$ 259,388,047	\$ 271,979,756

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<u>Federal Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
Total 1.0 Series	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
<u>Other State Revenues</u>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 21,934,841	\$ 20,742,490	\$ 50,975,814	\$ 15,342,750	108,995,895
Apprenticeship Allowance	-	783,169	-	-	783,169
Enrollment Fee Waiver Administration	93,498	88,416	217,286	65,399	464,599
Part Time Faculty Insurance & Office Hours	94,585	89,444	219,812	66,159	470,000
Part Time Faculty Compensation	129,267	122,240	300,413	90,418	642,338
EPA	5,885,525	5,565,595	13,677,758	4,116,745	29,245,623
Homeowner Property Tax Relief	89,843	84,959	208,792	62,842	446,436
State Lottery	986,099	932,496	2,291,659	689,746	4,900,000
State Mandated Cost Reimb/Block Grant	181,771	171,890	422,429	127,143	903,233
Total 2.0 Series	\$ 29,395,429	\$ 28,580,699	\$ 68,313,963	\$ 20,561,202	\$ 146,851,293
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 23,187	\$ 21,927	\$ 53,885	\$ 16,219	\$ 115,218
Property Taxes	10,173,775	9,620,741	23,643,502	7,116,245	50,554,263
Donations	816	12	1,267	-	2,095
Food Sales / Commissions	-	-	160,000	-	160,000
Cosmetology / Dental Hygiene / Other Sales	50,753	173	67,170	-	118,096
Lease / Rental Income	33,862	254,033	772,372	-	1,060,267
Interest Income	382,365	361,580	888,602	267,453	1,900,000
Student Enrollment Fees	2,202,013	2,082,314	5,117,403	1,540,241	10,941,971
Transcript / Late Application Fees	15,000	20,000	50,000	-	85,000
Non Resident Tuition	356,667	433,926	2,848,148	-	3,638,741
Other Student Fees	76,454	19,134	54,375	-	149,963
Other Local Revenue	189,672	312,940	423,813	30,390	956,815
Total 3.0 Series	\$ 13,504,564	\$ 13,126,780	\$ 34,080,537	\$ 8,970,548	\$ 69,682,429
<u>Other Income</u>					
Indirect Cost Recovery	\$ 126,031	\$ 632,834	\$ 500,000	\$ 262,235	\$ 1,521,100
Sales - Obsolete Equipment	30	306	1,840	-	2,176
Total 4.0 Series	\$ 126,061	\$ 633,140	\$ 501,840	\$ 262,235	\$ 1,523,276
<u>Total Resource 1000 Income</u>	\$ 43,087,421	\$ 42,389,555	\$ 102,999,538	\$ 29,793,985	\$ 218,270,499
<u>Unaudited Beginning Fund Balance July 1</u>					
<u>Total 5.0 Series</u>	\$ 7,209,680	\$ 14,428,170	\$ 26,759,209	\$ 5,312,198	\$ 53,709,257
Total Resource 1000 Available Funds	\$ 50,297,101	\$ 56,817,725	\$ 129,758,747	\$ 35,106,183	\$ 271,979,756

**Riverside Community College District
2019-2020 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	\$ 8,096,031	\$ 7,865,864	\$ 24,546,443	\$ -	\$ -	\$ 40,508,338
Total 1200	4,220,504	4,439,094	7,997,266	1,021,660	609,786	18,288,310
Total 1300	8,965,901	7,731,597	16,880,161	-	-	33,577,659
Total 1400	444,949	518,126	955,953	49,541	-	1,968,569
Total 1000 Series	<u>\$ 21,727,385</u>	<u>\$ 20,554,681</u>	<u>\$ 50,379,823</u>	<u>\$ 1,071,201</u>	<u>\$ 609,786</u>	<u>\$ 94,342,876</u>
<u>Classified Salaries</u>						
Total 2100	\$ 5,897,674	\$ 5,344,262	\$ 13,737,942	\$ 11,100,481	\$ 1,866,651	\$ 37,947,010
Total 2200	409,107	465,768	1,981,589	-	-	2,856,464
Total 2300	106,126	76,059	465,775	189,389	30,517	867,866
Total 2400	30,049	22,796	146,047	-	-	198,892
Total 2000 Series	<u>\$ 6,442,956</u>	<u>\$ 5,908,885</u>	<u>\$ 16,331,353</u>	<u>\$ 11,289,870</u>	<u>\$ 1,897,168</u>	<u>\$ 41,870,232</u>
<u>Employee Benefits</u>						
Total 3100	\$ 3,478,018	\$ 3,194,127	\$ 7,902,587	\$ 154,034	\$ 87,371	\$ 14,816,137
Total 3200	1,226,995	1,253,736	3,199,793	2,184,747	348,804	8,214,075
Total 3300	790,209	763,083	1,944,092	857,064	125,578	4,480,026
Total 3400	5,036,527	5,112,914	12,909,815	3,642,590	376,643	27,078,489
Total 3500	55,819	47,685	131,279	28,335	4,592	267,710
Total 3600	450,724	423,420	1,067,380	197,774	38,977	2,178,275
Total 3900	-	-	-	-	4,507,784	4,507,784
Total 3000 Series	<u>\$ 11,038,292</u>	<u>\$ 10,794,965</u>	<u>\$ 27,154,946</u>	<u>\$ 7,064,544</u>	<u>\$ 5,489,749</u>	<u>\$ 61,542,496</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,577	\$ 8,007	\$ 8,780	\$ 1,992	\$ 1,100	\$ 22,456
Total 4300	77,831	98,379	46,959	6,359	1,928	231,456
Total 4500	496,944	1,040,017	1,310,430	231,160	48,744	3,127,295
Total 4600	25,693	47,479	239,662	44,827	-	357,661
Total 4700	5,000	-	91,172	-	-	96,172
Total 4000 Series	<u>\$ 608,045</u>	<u>\$ 1,193,882</u>	<u>\$ 1,697,003</u>	<u>\$ 284,338</u>	<u>\$ 51,772</u>	<u>\$ 3,835,040</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 224	\$ 4,805	\$ 117,644	\$ 2,160	\$ 125,104
Total 5100	425,876	82,722	183,042	769,368	365,065	1,826,073
Total 5200	132,068	43,457	370,613	73,743	147,974	767,855
Total 5300	72,081	76,331	139,004	11,210	75,470	374,096
Total 5400	462,379	423,418	1,122,319	207,615	40,111	2,255,842
Total 5500	732,353	972,271	2,604,072	179,195	6,205	4,494,096
Total 5600	1,052,162	475,673	1,414,545	2,842,794	42,759	5,827,933
Total 5700	180,926	102,480	73,513	489,681	185,205	1,031,805
Total 5800	2,331,025	3,850,143	8,249,599	706,396	13,509,508	28,646,671
Total 5000 Series	<u>\$ 5,389,141</u>	<u>\$ 6,026,719</u>	<u>\$ 14,161,512</u>	<u>\$ 5,397,646</u>	<u>\$ 14,374,457</u>	<u>\$ 45,349,475</u>

**Riverside Community College District
2019-2020 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>
Capital Outlay						
Total 6100	\$ 486	\$ 140,222	\$ 322,463	\$ -	\$ -	\$ 463,171
Total 6200	-	1,750	49,439	36,525	-	87,714
Total 6300	40,790	-	92,479	-	-	133,269
Total 6400	<u>62,251</u>	<u>56,868</u>	<u>95,134</u>	<u>60,507</u>	<u>4,899,487</u>	<u>5,174,247</u>
Total 6000 Series	<u>\$ 103,527</u>	<u>\$ 198,840</u>	<u>\$ 559,515</u>	<u>\$ 97,032</u>	<u>\$ 4,899,487</u>	<u>\$ 5,858,401</u>
Interfund Transfers						
Total 7390	<u>\$ 84,300</u>	<u>\$ -</u>	<u>\$ 20,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,055</u>
Other Student Aid						
Total 7600	\$ -	\$ -	\$ 52,910	\$ -	\$ -	\$ 52,910
Total 7000 Series	<u>\$ 84,300</u>	<u>\$ -</u>	<u>\$ 73,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,965</u>
Intrafund Transfers						
Total 8999 Series	<u>\$ 106,497</u>	<u>\$ (216,584)</u>	<u>\$ 3,976,615</u>	<u>\$ 215,000</u>	<u>\$ -</u>	<u>\$ 4,081,528</u>
Resource 1000 Expenditures	<u>\$ 45,500,143</u>	<u>\$ 44,461,388</u>	<u>\$ 114,334,432</u>	<u>\$ 25,419,631</u>	<u>\$ 27,322,419</u>	<u>\$ 257,038,013</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ (489,276)
Local Income	\$ 3,520,698	
Intrafund Transfer From Resource 1000	<u>46,700</u>	
Total Income		<u>3,567,398</u>
Total Available Funds (TAF)		<u>\$ 3,078,122</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,902,305
3000	Employee Benefits	812,959
4000	Books and Supplies	42,230
5000	Services and Operating Expenses	918,246
6000	Capital Outlay	<u>251,519</u>
	Total Expenditures	3,927,259
7900	* Contingency / Reserves / (Deficit)	<u>(849,137)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,078,122</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 3,033,173	\$ 3,313,768	\$ 3,426,203	\$ 3,517,398
8850 Rents & Leases	<u>383</u>	<u>3,272</u>	<u>3,697</u>	<u>3,300</u>
Total 1.0	<u>3,033,555</u>	<u>3,317,039</u>	<u>3,429,899</u>	<u>3,520,698</u>
2.0 Incoming Transfer				
8999 From Resource 1000	<u>-</u>	<u>-</u>	<u>46,736</u>	<u>46,700</u>
Total 2.0	<u>-</u>	<u>-</u>	<u>46,736</u>	<u>46,700</u>
3.0 Beginning Fund Balance July 1	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>
Total 3.0	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>
Total Available Funds	<u>\$ 2,579,492</u>	<u>\$ 2,930,374</u>	<u>\$ 3,013,496</u>	<u>\$ 3,078,122</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 141,615	\$ 151,649	\$ 178,815	\$ 276,131
2118	Full-Time Administrator	73,030	76,534	80,546	85,790
2119	Full-Time Classified	675,638	797,512	821,392	943,716
2129	Permanent Part-Time	217,949	296,780	351,366	319,631
	Total 2100	1,108,232	1,322,474	1,432,119	1,625,268
2331	Student Help Non-Instructional	16,772	6,288	-	-
2339	Part-Time Hourly as Needed	16,787	35,409	38,108	17,400
2349	Classified Overtime	174,887	236,405	237,478	171,362
2369	Substitutes	78,634	35,520	15,860	88,275
	Total 2300	287,080	313,622	291,446	277,037
	Total 2000 Series	1,395,312	1,636,096	1,723,565	1,902,305
<u>Employee Benefits</u>					
3220	PERS - Classified	142,575	193,018	233,887	290,572
	Total 3200	142,575	193,018	233,887	290,572
3320	OASDHI - Classified	73,508	93,348	95,553	104,295
3325	Medicare - Classified	19,958	23,392	24,984	27,584
	Total 3300	93,466	116,740	120,537	131,879
3420	H&W Classified	253,906	303,781	313,691	355,315
3460	OPEB Classified	2,881	3,246	3,461	3,805
	Total 3400	256,787	307,026	317,152	359,120
3520	SUI - Classified	688	807	809	951
	Total 3500	688	807	809	951
3620	WC - Classified	6,740	14,372	24,749	30,437
	Total 3600	6,740	14,372	24,749	30,437
3920	Other - Classified	(1,328)	1,406	(250)	-
	Total 3900	(1,328)	1,406	(250)	-
	Total 3000 Series	498,928	633,368	696,884	812,959
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	-	127	80	80
	Total 4300	-	127	80	80
4555	Copying & Printing	926	756	958	1,000
4575	Software < \$200	-	-	327	350
4590	Office & Other Supplies	23,583	24,831	20,781	22,000
	Total 4500	24,508	25,587	22,066	23,350

**Riverside Community College District
2019-2020 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4644	Repair Supplies	771	647	641	800
4690	Transportation Supplies	13,198	15,228	17,255	18,000
	Total 4600	13,970	15,875	17,896	18,800
	Total 4000 Series	38,478	41,589	40,041	42,230
<u>Services and Operating Expenditures</u>					
5045	Postage	521	125	19	50
	Total 5000	521	125	19	50
5220	Conferences	4,794	2,738	2,132	3,000
	Total 5200	4,794	2,738	2,132	3,000
5310	Memberships	252	280	200	280
	Total 5300	252	280	200	280
5421	GL and Property Expense	16,744	19,633	27,577	30,437
	Total 5400	16,744	19,633	27,577	30,437
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	8,245	5,061	5,199	6,000
5541	Cellular Telephone	14,196	9,256	11,460	12,000
5550	Laundry & Cleaning	2,665	2,344	806	1,500
	Total 5500	140,306	131,860	132,665	134,700
5630	Rents and Leases	1,070	1,097	407	600
5644	Repairs	33,357	33,846	23,534	25,000
5649	Computer Software Maintenance/Lic	13,120	13,653	14,911	15,000
5650	Transportation Contracts	390,875	395,126	416,949	403,000
5691	Governmental Fees	91,316	1,527	-	-
	Total 5600	529,738	445,248	455,799	443,600
5730	Legal	600	1,520	(505)	500
5790	Other Legal Expense	58,973	530	7,415	6,500
	Total 5700	59,573	2,050	6,910	7,000
5855	Pre-employment Testing	988	600	600	1,500
5890	Outside Services and Operating Costs	78,184	315,196	283,585	268,679
5892	Bank Charges	25,377	29,504	28,044	29,000
	Total 5800	104,548	345,300	312,229	299,179
	Total 5000 Series	856,476	947,234	937,531	918,246
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	147,925	87,855	73,088	211,183
6127	Fixtures and Fixed Equipment	(2,056)	3,295	30,596	38,347

**Riverside Community College District
2019-2020 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
	Total 6100	<u>145,869</u>	<u>91,150</u>	<u>103,685</u>	<u>249,530</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	6,725	12,695	(316)	489
6482	Equipment Addt'l > \$5,000	22,687	22,084	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	1,683	9,298	1,382	1,500
	Total 6400	<u>31,095</u>	<u>44,076</u>	<u>1,066</u>	<u>1,989</u>
	Total 6000 Series	<u>176,964</u>	<u>135,226</u>	<u>104,751</u>	<u>251,519</u>
	Total Expenditures	<u>2,966,157</u>	<u>3,393,513</u>	<u>3,502,773</u>	<u>3,927,259</u>
Contingency/Fund Balance					
7925	Restricted	(386,665)	(463,139)	(489,276)	(849,137)
	Total 7900	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>	<u>(849,137)</u>
	Total 7000 Series	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>	<u>(849,137)</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 2,579,492</u>	<u>\$ 2,930,374</u>	<u>\$ 3,013,496</u>	<u>\$ 3,078,122</u>

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 2,274,381
State Income	\$ 52,000	
Local Income	<u>1,804,900</u>	
Total Income		<u>1,856,900</u>
Total Available Funds (TAF)		<u>\$ 4,131,281</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 569,119
2000	Classified Salaries	906,037
3000	Employee Benefits	535,031
4000	Books and Supplies	144,953
5000	Services and Operating Expenses	386,874
6000	Capital Outlay	<u>30,352</u>
	Total Expenditures	2,572,366
7900	* Contingency / Reserves	<u>1,558,915</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,131,281</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8627 Other State Programs	\$ 27,488	\$ 51,181	\$ 38,563	\$ 52,000
8652 SM & Special Repair Prgm	\$ -	\$ 27,867	\$ 37,473	\$ -
8690 STRS On Behalf	15,267	-	-	-
Total 1.0	<u>42,755</u>	<u>79,049</u>	<u>76,036</u>	<u>52,000</u>
2.0 Local Income				
8860 Interest	21,753	42,137	70,784	67,900
8876 Health Fees	1,420,359	1,707,083	1,626,139	1,685,000
8890 Lab Tests / Rx	40,133	47,681	159,196	52,000
Total 2.0	<u>1,482,244</u>	<u>1,796,901</u>	<u>1,856,119</u>	<u>1,804,900</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>2,117,758</u>	<u>2,111,364</u>	<u>2,228,661</u>	<u>2,274,381</u>
Total Available Funds	<u>\$ 3,642,757</u>	<u>\$ 3,987,313</u>	<u>\$ 4,160,816</u>	<u>\$ 4,131,281</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 443,268	\$ 465,303	\$ 498,290	\$ 533,625
	Total 1200	443,268	465,303	498,290	533,625
1439	Part-Time Non-Instructional	-	-	-	35,494
	Total 1400	-	-	-	35,494
	Total 1000 Series	443,268	465,303	498,290	569,119
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	83,941	88,279	99,001	166,551
2119	Full-Time Classified	116,021	128,576	98,540	128,296
2129	Permanent Part-Time	55,659	135,065	208,410	341,557
2139/2339	Part-Time Hourly as Needed	230,217	177,507	191,403	238,027
	Total 2100	485,839	529,427	597,354	874,431
2331	Student Help Non-Instructional	27,631	32,626	14,623	31,000
2349	Overtime	544	351	425	606
	Total 2300	28,175	32,976	15,048	31,606
	Total 2000 Series	514,014	562,403	612,402	906,037
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	55,414	67,640	81,016	97,319
3160	STRS - On Behalf - Classified	38,097	27,867	-	-
3170	STRS - On Behalf - Acad Non-Teachin	(22,830)	-	37,473	-
	Total 3100	70,682	95,507.28	118,489	97,319
3220	PERS - Classified	32,923	48,728	69,495	117,831
	Total 3200	32,923	48,728	69,495	117,831
3320	OASDHI - Classified	14,884	20,502	25,349	37,082
3325	Medicare - Classified	7,097	7,913	8,927	12,688
3335	Medicare - Academic Non-Teaching	6,410	6,781	7,205	8,253
	Total 3300	28,391	35,195	41,480	58,023
3420	H&W - Classified	52,941	64,036	67,955	116,447
3430	H&W - Academic Non-Teaching	113,852	116,271	117,024	118,136
3460	OPEB Classified	1,049	1,126	1,221	1,811
3470	OPEB - Academic Non Teaching	924	937	995	1,139
	Total 3400	168,766	182,371	187,195	237,533
3520	SUI - Classified	245	268	284	438
3530	SUI - Academic Non-Teaching	221	234	233	284
	Total 3500	466	502	517	722
3620	WC - Classified	2,570	5,216	9,218	14,497
3630	WC - Academic Non-Teaching	2,216	4,297	7,465	9,106

**Riverside Community College District
2019-2020 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
	Total 3600	4,786	9,513	16,683	23,603
3920	Other - Classified	(32)	1	206	-
3930	Other - Academic Non-Teaching	(5)	(57)	43	-
	Total 3900	(37)	(56)	249	-
	Total 3000 Series	305,977	371,760	434,108	535,031
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	6,006	3,172	3,000	12,500
	Total 4300	6,006	3,172	3,000	12,500
4540	Health Supplies	56,046	62,246	57,679	82,500
4555	Copying and Printing	1,389	4,554	2,114	5,523
4575	Software < \$200	-	-	-	-
4590	Office & Other Supplies	13,686	27,026	27,652	37,530
	Total 4500	71,121	93,827	87,446	125,553
4644	Repair Parts	-	-	-	300
	Total 4600	-	-	-	300
4710	Food	955	2,744	3,481	6,600
	Total 4700	955	2,744	3,481	6,600
	Total 4000 Series	78,082	99,742	93,927	144,953
<u>Services and Operating Expenses</u>					
5045	Postage	178	125	72	375
	Total 5000	178	125	72	375
5120	Lecturers	-	6,500	-	5,000
5130	Doctors/Nurses	36,113	28,418	19,552	64,110
5198	Professional Services	-	43,733	48,643	82,570
	Total 5100	36,113	78,650	68,194	151,680
5210	Mileage	-	27	116	900
5220	Conferences	3,058	6,470	1,416	12,900
	Total 5200	3,058	6,497	1,532	13,800
5310	Memberships	500	500	500	850
	Total 5300	500	500	500	850
5421	GL and Property Expense	11,487	12,332	26,756	23,603
5440	Student Insurance	62,121	62,121	49,180	65,950
	Total 5400	73,609	74,454	75,937	89,553
5510	Gas	300	300	300	300

**Riverside Community College District
2019-2020 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	4,262	3,418	3,096	5,678
5550	Laundry and Cleaning	-	66	74	100
5570	Waste Disposal	618	309	-	2,397
	Total 5500	7,580	6,493	5,870	10,875
5630	Rents and Leases	-	-	-	-
5644	Repairs/Repair Supplies	159	249	158	1,200
5649	Computer Software Maintenance/Lic	14,895	17,255	18,028	36,988
	Total 5600	15,054	17,504	18,186	38,188
5740	Advertising	-	-	302	303
5790	Other Legal Expense	113	348	7,332	8,550
	Total 5700	113	348	7,634	8,853
5850		-	105	100	200
5890	Outside Services and Operating Costs	23,696	42,895	37,444	48,500
5892	Bank Charges	20,469	17,451	22,255	24,000
	Total 5800	44,165	60,450	59,799	72,700
	Total 5000 Series	180,369	245,022	237,723	386,874
<u>Capital Outlay</u>					
<u>Buildings</u>					
6226	Remodel Projects	-	-	7,800	-
	Total 6200	-	-	7,800	-
<u>Equipment</u>					
6481	Equipment Addt'l \$200 to \$4,999	8,567	6,136	2,211	11,852
6485	Comp Equip Addt'l \$200 to \$4,999	1,117	8,286	(26)	18,500
	Total 6400	9,684	14,422	2,185	30,352
	Total 6000 Series	9,684	14,422	9,985	30,352
	Total Expenditures	1,531,393	1,758,652	1,886,435	2,572,366
<u>Contingency/Fund Balance</u>					
7924	Restricted	2,111,364	2,228,661	2,274,381	1,558,915
	Total 7900	2,111,364	2,228,661	2,274,381	1,558,915
	Total 7000 Series	2,111,364	2,228,661	2,274,381	1,558,915
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,642,757	\$ 3,987,313	\$ 4,160,816	\$ 4,131,281

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ (313,809)
Local Income	\$ <u>70,000</u>
Total Available Funds (TAF)	<u>\$ (243,809)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 71,368
3000	Employee Benefits	19,363
4000	Books and Supplies	1,000
5000	Services and Operating Expenses	<u>6,292</u>
	Total Expenditures	98,023
7900	* Contingency / Reserves / (Deficit)	<u>(341,832)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ (243,809)</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 Other State Revenue	\$ 614	\$ 14	\$ -	\$ -
Total 1.0	<u>614</u>	<u>14</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8860 Interest Income	9	-	-	-
8872 Community Activities Program Fees	164,968	76,239	80,088	70,000
Total 2.0	<u>164,977</u>	<u>76,239</u>	<u>80,088</u>	<u>70,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>(287,040)</u>	<u>(284,610)</u>	<u>(305,898)</u>	<u>(313,809)</u>
Total Available Funds	<u>\$ (121,448)</u>	<u>\$ (208,358)</u>	<u>\$ (225,811)</u>	<u>\$ (243,809)</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 445	\$ (257)	\$ -	\$ -
	Total 1200	445	(257)	-	-
	Total 1000 Series	445	(257)	-	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	4,753	33	50	-
2119	Classified Salary F/T	27,783	30,060	24,737	31,368
2139/2339	Classified Salary Hourly	-	-	500	-
	Total 2100	32,536	30,092	25,287	31,368
2349	Overtime	3,263	554	-	-
2399	Other Non-Teaching	70,705	43,406	44,456	40,000
	Total 2300	73,968	43,960	44,456	40,000
	Total 2000 Series	106,503	74,052	69,743	71,368
<u>Employee Benefits</u>					
3120	STRS - Classified	(895)	-	-	-
3130	STRS Other Academic Employees	24	-	-	-
3170	STRS On Behalf - Acad Non-Teaching	614	14	-	-
	Total 3100	(257)	14	-	-
3220	PERS - Classified Employee	4,448	4,782	4,476	6,186
	Total 3200	4,448	4,782	4,476	6,186
3320	OASDHI - Classified Employees	2,166	1,928	1,536	1,945
3325	Medicare Classified Employees	1,532	1,078	1,011	1,035
3335	Medicare Non-teaching Academic	3	-	-	-
	Total 3300	3,701	3,007	2,547	2,980
3420	H&W Classified Employees	10,081	7,954	9,002	8,876
3460	OPEB Classified	215	150	140	143
	Total 3400	10,296	8,104	9,141	9,019
3520	SUI Classified Employees	53	37	34	36
	Total 3500	53	37	34	36
3620	Work Comp Classified Employees	526	570	883	1,142
3630	Work Comp Non-tching Academic	1	-	-	-
	Total 3600	527	570	883	1,142
3920	Othr Benefits Classified Employees	43	(58)	(2)	-
3930	Othr Benefits Academic Employees	6	(6)	-	-
	Total 3900	48	(64)	(2)	-
	Total 3000 Series	18,815	16,450	17,079	19,363

**Riverside Community College District
2019-2020 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Books and Supplies</u>					
4320	Instructional Supplies	1,401	-	-	1,000
	Total 4300	1,401	-	-	1,000
4590	Office/Other Supplies	161	302	27	-
	Total 4500	161	302	27	-
	Total 4000 Series	1,562	302	27	1,000
<u>Services and Operating Expenses</u>					
5045	Postage	41	22	36	50
	Total 5000	41	22	36	50
5198	Professional Services	25,818	1,847	-	2,000
	Total 5100	25,818	1,847	-	2,000
5310	Memberships	-	(500)	-	-
	Total 5300	-	(500)	-	-
5421	GL and Property Expense	1,283	886	1,116	1,142
	Total 5400	1,283	886	1,116	1,142
5510	Natural Gas	1,100	-	-	-
5520	Electricity	400	-	-	-
	Total 5500	1,500	-	-	-
5630	Rents & Leases	3,000	3,000	(1,500)	1,500
	Total 5600	3,000	3,000	(1,500)	1,500
5892	Bank Card Charges	4,194	1,738	1,499	1,600
	Total 5800	4,194	1,738	1,499	1,600
	Total 5000 Series	35,836	6,993	1,150	6,292
	Total Expenditures	163,161	97,541	87,999	98,023
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(284,610)	(305,898)	(313,810)	(341,832)
	Total 7900	(284,610)	(305,898)	(313,810)	(341,832)
	Total 7000 Series	(284,610)	(305,898)	(313,810)	(341,832)
Total Resource 1080					
Expenditures/Contingency/Fund Balance		\$ (121,448)	\$ (208,358)	\$ (225,811)	\$ (243,809)

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ (440,212)
Local Income	\$ 203,000	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>478,000</u>
Total Available Funds (TAF)		<u>\$ 37,788</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ -
2000	Classified Salaries	128,285
3000	Employee Benefits	63,376
4000	Books and Supplies	6,500
5000	Services and Operating Expenses	<u>229,491</u>
	Total Expenditures	427,652
7900	Contingency / Reserves / (Deficit)	<u>(389,864)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 37,788</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 Other State Revenue	\$ (4,150)	\$ 647	\$ 2,136	\$ -
Total 1.0	<u>(4,150)</u>	<u>647</u>	<u>2,136</u>	<u>-</u>
2.0 Local Income				
8820 Donations	66,500	101,960	64,000	64,000
8848 Box Office Receipts	199,303	202,355	158,859	96,000
8860 Interest Income	-	-	-	-
8890 Other Local Income	24,536	39,864	43,995	43,000
Total 2.0	<u>290,339</u>	<u>344,179</u>	<u>266,854</u>	<u>203,000</u>
3.0 Incoming Transfer				
8999 From Resource 1110	275,000	275,000	275,000	275,000
Total 3.0	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
4.0 Beginning Balance July 1				
	(717,476)	(638,599)	(500,337)	(440,212)
Total 4.0	<u>(717,476)</u>	<u>(638,599)</u>	<u>(500,337)</u>	<u>(440,212)</u>
Total Available Funds	<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 43,653</u>	<u>\$ 37,788</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1219	Counselors/Librarians/Release Time	10,434	24,072	-	-
	Total 1200	10,434	24,072	-	-
1490	Special Assignments	-	2,644	-	-
	Total 1400	-	2,644	-	-
	Total 1000 Series	10,434	26,716	-	-
<u>Classified Salaries</u>					
2119	Classified Full Time	157,912	88,110	98,094	120,185
2139/2339	Classified Hourly	8,274	5,098	3,985	2,800
	Total 2100	166,186	93,208	102,079	122,985
2331	Student Help Non-Instructional	1,152	1,890	4,434	2,800
2349	Classified Overtime	(545)	6,471	7,158	2,500
	Total 2300	607	8,361	11,592	5,300
	Total 2000 Series	166,793	101,569	113,671	128,285
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	1,313	3,855	-	-
3170	STRS On Behalf - Acad Non-Teach	(4,150)	647	2,136	-
	Total 3100	(2,837)	4,502	2,136	-
3220	PERS Classified Employee	21,928	13,950	17,746	20,448
	Total 3200	21,928	13,950	17,746	20,448
3320	OASDHI Classified Employee	9,789	5,548	6,605	6,428
3325	Medicare Classified Employee	2,414	1,375	1,604	1,544
3335	Medicare Non-teaching Academic	151	387	-	-
	Total 3300	12,355	7,310	8,210	7,972
3420	H&W Classified Employee	45,516	30,211	31,739	32,583
3430	H&W Non-teaching Academic	892	1,700	46	-
3460	OPEB. Classified Employee	351	195	232	257
3470	OPEB. Non-teaching Academic	22	53	-	-
	Total 3400	46,781	32,159	32,017	32,840
3520	SUI Classified Employee	84	47	52	63
3530	SUI Other Academic Employee	5	13	-	-
	Total 3500	89	60	52	63
3620	Work Comp Classified Employee	842	894	1,743	2,053
3630	Work Comp Non-tching Academic	52	267	-	-
	Total 3600	894	1,161	1,743	2,053

**Riverside Community College District
2019-2020 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
3920	Other Benefits Classified Employee	(211)	439	(114)	-
	Total 3900	(211)	439	(114)	-
	Total 3000 Series	78,999	59,581	61,789	63,376
<u>Books and Supplies</u>					
4555	Copying and Printing	509	6,593	3,533	4,000
4580	Theater Supplies	3,369	4,055	1,354	2,500
4590	Office/Other Supplies	41	-	-	-
	Total 4500	3,918	10,648	4,887	6,500
	Total 4000 Series	3,918	10,648	4,887	6,500
<u>Services and Operating Expenses</u>					
5045	Postage	249	1,071	1,451	2,000
	Total 5000	249	1,071	1,451	2,000
5198	Professional Services	142,667	207,872	206,875	159,838
	Total 5100	142,667	207,872	206,875	159,838
5219	Other Travel Expense	1,568	1,041	2,654	2,500
	Total 5200	1,568	1,041	2,654	2,500
5421	GL & Property Expenses	2,127	1,539	1,819	2,053
	Total 5400	2,127	1,539	1,819	2,053
5520	Electricity	700	700	700	700
	Total 5500	700	700	700	700
5630	Rents & Leases	33,327	43,557	73,023	15,000
5632	Scenic Rentals	15,048	1,330	500	15,000
5633	Costume Rentals	21,000	12,986	15,075	10,500
5650	Transportation Contracts	3,650	915	(374)	10,000
	Total 5600	73,025	58,788	88,223	50,500
5740	Advertising	-	8,646	-	10,000
	Total 5700	-	8,646	-	10,000
5892	Bank Card Charges	1,833	1,892	1,798	1,900
	Total 5800	1,833	1,892	1,798	1,900
	Total 5000 Series	222,168	281,549	303,519	229,491
<u>Capital Outlay</u>					
6481	Equip \$200-4999	-	1,500	-	-

**Riverside Community College District
2019-2020 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
	Total 6400	-	1,500	-	-
	Total 6000 Series	-	3,000	-	-
	Total Expenditures	<u>482,312</u>	<u>480,063</u>	<u>483,865</u>	<u>427,652</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(638,599)	(498,837)	(440,212)	(389,864)
	Total 7900	<u>(638,599)</u>	<u>(498,837)</u>	<u>(440,212)</u>	<u>(389,864)</u>
	Total 7000 Series	<u>(638,599)</u>	<u>(498,837)</u>	<u>(440,212)</u>	<u>(389,864)</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 43,653</u>	<u>\$ 37,788</u>

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 599,052
Local Income	<u>1,116,300</u>
Total Available Funds (TAF)	<u>\$ 1,715,352</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200	170,000
8999	Intrafund Transfer to Resources 1000 and 1090	<u>1,493,176</u>
	Total Expenditures	1,706,776
7900	* Contingency / Reserves	<u>8,576</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,715,352</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 1,054,481	\$ 834,119	\$ 1,118,977	\$ 1,111,000
8860 Interest	1,868	5,298	5,904	5,300
Total 1.0	<u>1,056,349</u>	<u>839,417</u>	<u>1,124,882</u>	<u>1,116,300</u>
2.0 Beginning Balance July 1	456,496	677,341	693,488	599,052
Total 2.0	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>	<u>599,052</u>
Total Available Funds	<u>\$ 1,512,844</u>	<u>\$ 1,516,758</u>	<u>\$ 1,818,370</u>	<u>\$ 1,715,352</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</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	105,045	105,045	180,045	95,000
7390	To Resource 3300	75,000	-	-	75,000
	Total 7300	180,045	105,045	180,045	170,000
<u>Intrafund Transfer</u>					
8999	To Resource 1000	336,858	399,625	720,673	1,218,176
8999	To Resource 1090	275,000	275,000	275,000	275,000
	Total 8999	611,858	674,625	995,673	1,493,176
	Total Expenditures	835,503	823,270	1,219,318	1,706,776
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	677,341	693,488	599,052	8,576
	Total 7900	677,341	693,488	599,052	8,576
	Total 7000 Series	857,386	798,533	779,097	178,576
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,512,844	\$ 1,516,758	\$ 1,818,370	\$ 1,715,352

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 2,500
Local Income	\$ 26,500	
Intrafund Transfer From Resource 1000	<u>215,000</u>	
Total Income		<u>241,500</u>
Total Available Funds (TAF)		<u>\$ 244,000</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 105,144
3000	Employee Benefits	66,846
4000	Books and Supplies	340
5000	Services and Operating Expenses	<u>54,050</u>
	Total Expenditures	231,500
7900	* Contingency / Reserves	<u>12,500</u>
	Total Resource 1120 Including Contingency / Reserves	<u>\$ 244,000</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ -	\$ 90	\$ -
8860 Interest	370	1,075	1,405	1,500
8890 City of Riverside	25,000	25,000	25,000	25,000
Total 1.0	<u>25,370</u>	<u>26,075</u>	<u>26,405</u>	<u>26,500</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	105,854	112,337	82,463	215,000
Total 2.0	<u>105,854</u>	<u>112,337</u>	<u>82,463</u>	<u>215,000</u>
3.0 Beginning Balance July 1	5,468	13,134	2,397	2,500
Total 3.0	<u>5,468</u>	<u>13,134</u>	<u>2,397</u>	<u>2,500</u>
Total Available Funds	<u>\$ 136,692</u>	<u>\$ 151,545</u>	<u>\$ 111,265</u>	<u>\$ 244,000</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1439	Part-Time Non-Instructional	\$ -	\$ -	\$ 14,272	\$ -
	Total 1400	<u>-</u>	<u>-</u>	<u>14,272</u>	<u>-</u>
	Total 1000 Series	<u>-</u>	<u>-</u>	<u>14,272</u>	<u>-</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	-	55,537.92	33,704.00	103,144.00
2119	Classified Full Time	-	-	-	-
	Total 2100	<u>-</u>	<u>55,538</u>	<u>33,704</u>	<u>103,144</u>
2331	Student Help Non-Instructional	1,051	1,311	1,498	2,000
2339	Short Term Non CL Non-Instructional	-	-	1,134	-
	TOTAL 2300	<u>1,051</u>	<u>1,311</u>	<u>2,632</u>	<u>2,000</u>
	Total 2000 Series	<u>1,051</u>	<u>56,849</u>	<u>36,336</u>	<u>105,144</u>
<u>Employee Benefits</u>					
3220	PERS	-	8,626	4,879	20,341
	Total 3200	<u>-</u>	<u>8,626</u>	<u>4,879</u>	<u>20,341</u>
3320	OASDHI Classified Employee	-	3,436	2,086	6,395
3325	Medicare Classified Employee	-	804	504	1,496
3335	Medicare - Academic Non-Teaching	-	-	206	-
	Total 3300	<u>-</u>	<u>4,240</u>	<u>2,796</u>	<u>7,891</u>
3420	H&W	-	25,416	3,989	36,670
3460	OPEB, Classified Employee	2	114	73	210
3470	OPEB - Academic Non Teaching	-	-	29	-
	Total 3400	<u>2</u>	<u>25,530</u>	<u>4,091</u>	<u>36,880</u>
3520	SUI Classified Employee	-	28	15	52
3530	SUI - Academic Non-Teaching	-	-	7	-
	Total 3500	<u>-</u>	<u>28</u>	<u>22</u>	<u>52</u>
3620	Work Comp - Academic Non-Teaching	5	568	474	1,682
3630	Work Comp Non-tching Academic	-	-	228	-
	Total 3600	<u>5</u>	<u>568</u>	<u>702</u>	<u>1,682</u>
3920	Other Benefits	-	-	-	-
	Total 3900	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 3000 Series	<u>7</u>	<u>38,991</u>	<u>12,490</u>	<u>66,846</u>
<u>Books and Supplies</u>					
4230	Reference Books	1,798	406	-	100
	Total 4200	<u>1,798</u>	<u>406</u>	<u>-</u>	<u>100</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4555	Copying and Printing	70	76	212	200
4590	Office/Other Supplies	-	-	34	40
	Total 4500	(302)	4,886	246	240
4690	Transportation Supplies	-	-	-	-
	Total 4600	-	-	-	-
	Total 4000 Series	1,495	5,292	246	340
<u>Services and Operating Expenses</u>					
5198	Professional Services	89,430	3,288	(2,387)	3,400
	Total 5100	89,430	3,288	(2,387)	3,400
5220	Conference Attendance	-	2,584	-	-
	Total 5200	-	2,584	-	-
5310	Memberships	150	437	165	200
	Total 5300	150	437	165	200
5421	GL & Property Expenses	13	682	810	900
	Total 5400	13	682	810	900
5510	Natural Gas	364	275	475	500
5520	Electricity	30,622	32,103	38,219	38,000
5530	Water	895	1,266	1,520	1,500
5541	Cellular Telephone	897	-	-	-
	Total 5500	32,778	33,644	40,214	40,000
5630	Rents & Leases	100	-	-	-
5644	Repairs	6,040	5,888	5,977	8,500
	Total 5600	6,140	5,888	5,977	8,500
5890	Other Services	(48)	720	731	1,050
	Total 5800	(48)	720	731	1,050
	Total 5000 Series	128,463	47,242	45,510	54,050
<u>Capital Outlay</u>					
6481	Equip Add'l < \$5000	208	775	-	5,120
	Total 6400	208	775	-	5,120
	Total 6000 Series	208	775	-	5,120
	Total Expenditures	131,224	149,149	108,854	231,500
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	13,134	2,396	12,200	12,500
	Total 7900	13,134	2,396	12,200	12,500
	Total 7000 Series	13,134	2,396	12,200	12,500

**Riverside Community College District
2019-2020 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 144,358	\$ 151,545	\$ 121,054	\$ 244,000

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ (364,813)
Local Income	<u>567,609</u>
Total Available Income (TAF)	<u>\$ 202,796</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 190,190
3000	Employee Benefits	101,865
4000	Books and Supplies	29,390
5000	Services and Operating Expenses	<u>389,995</u>
	Total Expenditures	711,440
7900	* Contingency / Reserves	<u>(508,644)</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 202,796</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 STRS On Behalf	\$ (716)	\$ 703	\$ -	\$ -
Total 1.0	<u>(716)</u>	<u>703</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8831 B/E Aeospace (Teklam) SPP 426	3,000	-	-	-
8831 California Family Life Center SPP 462	7,024	-	-	-
8831 City of Rvrsd Human Resrc SPP 484	3,550	13,163	4,050	-
8831 El Camino CCD SPP 423	-	-	18,993	-
8831 Elsinore Valley Muni Water District SPP 424	8,800	-	-	-
8831 ETP - Core SPP 401	-	-	14,456	455,549
8831 ETP - Core SPP 427	10,220	215,703	216,205	-
8831 ETP - Core SPP 449	15,350	-	-	-
8831 ETP - Core SPP 463	537,250	-	(39,905)	-
8831 Open Enrollment Workshops SPP 434	-	-	-	2,160
8831 San Bernardino CCD SPP 422	53,900	(15,953)	-	-
8831 Superior Courts of CA SPP 430	-	-	9,900	9,900
8831 US Continental Marketing SPP 425	10,000	-	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8890 Other Local Revenue	-	-	7,637	-
Total 2.0	<u>649,094</u>	<u>212,912</u>	<u>231,336</u>	<u>567,609</u>
3.0 Beginning Balance July 1				
	167,047	69,280	(155,919)	(364,813)
Total 3.0	<u>167,047</u>	<u>69,280</u>	<u>(155,919)</u>	<u>(364,813)</u>
Total Available Funds	<u>\$ 815,425</u>	<u>\$ 282,895</u>	<u>\$ 75,417</u>	<u>\$ 202,796</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 90,298	\$ 72,167	\$ 112,796	\$ 121,094
2119	Full Time Regular	60,895	82,725	66,611	69,096
	Total 2100	151,193	154,892	179,407	190,190
2339	Classified Hourly	-	-	1,806	-
	Total 2300	-	-	1,806	-
	Total 2000 Series	151,193	154,892	181,213	190,190
<u>Employee Benefits</u>					
3150	STRS On Behalf - Teachers & Aides	(1,507)	467	-	-
3170	STRS On Behalf - Acad Non-Teaching	791	236	-	-
	Total 3100	(716)	703	-	-
3220	PERS Classified	21,212	22,729	32,680	37,507
	Total 3200	21,212	22,729	32,680	37,507
3320	OASDHI Classified	9,464	9,068	11,651	11,792
3325	Medicare Classified	2,213	2,121	2,751	2,758
	Total 3300	11,678	11,189	14,402	14,550
3420	H&W Classified	43,915	37,893	46,416	46,290
3460	OPEB Classified	318	293	366	380
	Total 3400	44,234	38,186	46,781	46,670
3520	SUI Classified	76	73	86	95
	Total 3500	76	73	86	95
3620	Work Comp Classified	764	1,408	2,740	3,043
	Total 3600	764	1,408	2,740	3,043
3920/30	Other Benefits	(132)	769	(147)	-
	Total 3900	(132)	769	(147)	-
	Total 3000 Series	77,116	75,056	96,542	101,865
<u>Books and Supplies</u>					
4320	Instructional Supplies	138	-	-	-
	Total 4300	138	-	-	-
4555	Copying and Printing	2	6	13	750
4590	Other Supplies	420	416	1,596	1,200
4599	Cont Ed Instr Suppl	551	1,094	1,898	27,300
	Total 4500	973	1,516	3,507	29,250

**Riverside Community College District
2019-2020 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4710	Food	92	-	140	140
	Total 4700	92	-	140	140
	Total 4000 Series	1,203	1,516	3,647	29,390
<u>Services and Operating Expenses</u>					
5045	Postage	-	3	14	110
	Total 5000	-	3	14	110
5110	Consultants	48,795	12,000	-	-
5197	Grant/Contract Sub Agreement	398,333	149,122	80,284	267,830
	Total 5100	447,128	161,122	80,284	267,830
5210	Mileage	6	1,652	2,390	850
5211	Meeting Expense	-	96	26	200
5220	Conference Attendance	595	2,003	1,261	1,500
	Total 5200	601	3,751	3,677	2,550
5310	Memberships	-	-	-	1,000
	Total 5300	-	-	-	1,000
5421	GL & Property Expenses	1,814	1,859	2,899	3,043
	Total 5400	1,814	1,859	2,899	3,043
5541	Cellular Telephone	850	1,427	1,469	1,600
	Total 5500	850	1,427	1,469	1,600
5649	Computer Software Maintenance/Lic	-	-	-	18,000
	Total 5600	-	-	-	18,000
5740	Advertising	-	-	-	1,200
5790	Licenses, Permits, and Other Fees	70	54	250	-
	Total 5700	70	54	250	1,200
5890	Outside Services and Operating Costs	66,170	35,128	69,090	94,662
	Total 5800	66,170	35,128	69,090	94,662
	Total 5000 Series	516,633	203,342	157,682	389,995
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	419	-	-
6485	Comp Equip Add'l \$200 to \$4,999	-	3,590	1,145	-
	Total 6400	-	4,009	1,145	-
	Total 6000 Series	-	4,009	1,145	-
	Total Expenditures	746,145	438,814	440,229	711,440

**Riverside Community College District
2019-2020 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	69,280	(155,919)	(364,813)	(508,644)
	Total 7900	<u>69,280</u>	<u>(155,919)</u>	<u>(364,813)</u>	<u>(508,644)</u>
Total Resource 1170					
Expenditures/Contingency/Fund Balance		<u>\$ 815,425</u>	<u>\$ 282,895</u>	<u>\$ 75,417</u>	<u>\$ 202,796</u>

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 7,958,745
Local Income	<u>3,033,000</u>
Total Available Income (TAF)	<u>\$ 10,991,745</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 390,119
6000	Capital Outlay	<u>9,320,884</u>
	Total Expenditures	9,711,003
7900	* Contingency / Reserves	<u>1,280,742</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 10,991,745</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8860 Interest	\$ 55,789	\$ 129,593	\$ 267,663	\$ 254,000
8890 Redevelopment Agency Pass-Thru	<u>2,129,414</u>	<u>2,395,259</u>	<u>2,707,293</u>	<u>2,779,000</u>
Total 1.0	<u>2,185,202</u>	<u>2,524,852</u>	<u>2,974,956</u>	<u>3,033,000</u>
2.0 Beginning Balance July 1				
	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>
Total 2.0	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>
Total Available Funds	<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 10,278,471</u>	<u>\$ 10,991,745</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ -	\$ 9,643	\$ 2,698	\$ -
	Total 4500	-	9,643	2,698	-
	Total 4000 Series	-	9,643	2,698	-
<u>Services and Operating Expenses</u>					
5110	Consultants	81,000	103,950	97,827	75,000
5198	Professional Services	57,289	40,875	498,754	30,802
	Total 5100	138,289	144,825	596,581	105,802
5450	Claims Expense	-	50,000	-	-
5520	Electricity	-	1,879	-	-
5540	Telephone	30,552	201,425	267,330	200,000
5541	Cellular Telephone	-	3,716	5,868	-
	Total 5500	30,552	257,020	273,198	200,000
5630		-	-	37,234	9,060
5644	Repairs	2,000	4,915	20,218	-
5649	Computer Software Maintenance/Lic	174,313	43,387	462,460	75,257
	Total 5600	176,313	48,302	519,912	84,317
5740	Advertising	-	994	2,124	-
	Total 5700	-	994	2,124	-
5890	Other Services	2,976	31,337	10,184	-
	Total 5800	2,976	31,337	10,184	-
	Total 5000 Series	348,129	482,478	1,401,999	390,119
<u>Capital Outlay</u>					
<u>Buildings</u>					
6126	Construction Contract	-	-	54,148	-
6127	Fixtures/Fixed Equipment	-	27,163	-	-
6216	Construction	14,478	-	-	-
6218	Inspection	4,018	-	1,275	-
6219	Other	38,076	-	-	-
6222	Engineering	-	-	5,850	-
6223	Architect's Fees	-	-	3,900	-
6224	Testing	-	(850)	1,040	-
6226	Remodel	17,827	10,356	46,390	110,022
6227	Fixtures/Fixed Equipment	63,457	17,385	-	-
6229	Other	-	-	3,177	-
	Total 6200	137,856	54,053	115,780	110,022
<u>Equipment</u>					
6481	Equip Add'l <\$5000	1,529	44,947	40,595	8,402,076

**Riverside Community College District
2019-2020 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
6482	Equip Add'l >\$5000	61,427	63,432	702,463	307,447
6485	Computer Equip Add'l <\$4999	58,394	328,648	21,693	2,378
6486	Computer Equip Add'l >5000	<u>408,832</u>	<u>94,497</u>	<u>34,498</u>	<u>498,961</u>
	Total 6400	<u>530,182</u>	<u>531,524</u>	<u>799,249</u>	<u>9,210,862</u>
	Total 6000 Series	<u>668,038</u>	<u>585,578</u>	<u>915,028</u>	<u>9,320,884</u>
	Total Expenditures	<u>1,016,167</u>	<u>1,077,698</u>	<u>2,319,726</u>	<u>9,711,003</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>	<u>1,280,742</u>
	Total 7900	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>	<u>1,280,742</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 10,278,471</u>	<u>\$ 10,991,745</u>

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 20,311,803		
State Income	102,135,562		
Local Income	2,944,935		
Intrafund Transfers	<u>5,038,004</u>		
Total Income			<u>130,430,304</u>
Total Available Funds (TAF)			<u>\$ 130,430,304</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 9,794,670
2000	Classified Salaries		18,542,947
3000	Employee Benefits		12,232,642
4000	Books and Supplies		11,701,333
5000	Services and Operating Expenses		58,125,010
6000	Capital Outlay		13,644,400
7500	Scholarships		1,379,142
7600	Student Grants / Bus Passes		<u>5,010,160</u>
	Total Expenditures		130,430,304
7900	Contingency / Reserves		<u> -</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 130,430,304</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>	
1.0 Federal Income						
8120	38	Upward Bound TRIO Riverside SPP 038	\$ 298,933	\$ 80,135	\$ -	\$ -
8120	41	Upward Bound TRIO - Patriot HS SPP 041	-	99,157	274,435	297,836
8120	42	Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	-	171,939	237,576	298,085
8120	64	Student Support Services Project SPP 064	303,554	226,636	201,236	317,285
8120	65	Disabled Student Support Services Program SPP 065	241,050	189,959	273,238	304,883
8120	66	Veterans Student Support Services Project SPP 066	263,475	214,496	244,555	323,218
8190	89	Americorps Student Ambassador Program SPP 089	-	11,321	4,419	-
8190	98	Foster and Kinship Care SPP 098	25,038	72,636	52,013	44,806
8120	103	Here to Career SPP 103	10,960	74,163	42,066	100,355
8190	108	Tri-Tech Small Bus Development SPP 108	144,474	-	-	-
8190	109	Tri-Tech Small Bus Development SPP 109	236,838	82,558	-	-
8120	119	Title V - HIS - BCTC - Corrections Scenario SPP 119	131,409	148,096	244,604	2,091,031
8190	128	Tri-Tech Small Bus Development 2015 C/O SPP 128	10,000	-	-	-
8190	131	Tri-Tech Small Bus Development SPP 131	254,050	162,883	335,034	276,076
8120	132	Title V - Accelerating Pathways SPP 132	644,562	627,722	521,210	692,257
8120	135	Upward Bound Corona HS SPP 135	-	211,129	323,218	332,280
8190	145	Procurement Assistance SPP 145	130,102	156,578	138,902	369,066
8190	147	Procurement Assistance SPP 147	153,641	128,519	164,526	204,540
8120	156	Title V Norco Campus 09/14 SPP 156	-	-	(358)	-
8190	157	RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	42,530	42,387	-	113,813
8190	175	Norco College Apprenticeship Program SPP 175	-	-	72,802	358,147
8190	183	Workability Grant SPP 183	183,001	219,146	255,256	290,060
8120	188	Upward Bound - Centennial H.S. 17/22 SPP 188	-	291,437	370,291	395,615
8120	196	Title V HSI Pathways to Excellence SPP 196	181,684	-	-	-
8120	199	Title V HSI Stem and Articulation Programs SPP 199	140,467	126,329	-	-
8190	209	California State Trade Export Program SPP 209	81,715	48,848	117,286	-
8190	217	California State Trade Export Program SPP 217	137,818	107,862	-	-
8120	225	STEM Engineering Pathways SPP 225	315,088	1,064,570	1,585,857	1,834,485
8190	230	ECS Consortium Grant SPP 230	24,275	24,371	23,409	24,375
8190	237	Agents of Change for a Healthier Tomorrow SPP 237	16,074	16,322	16,200	16,200
8120	243	Upward Bound TRIO - MVC SPP 243	-	68,806	372,726	421,133
8190	250	Expanding Comm College Apprenticeships SPP 250	-	-	-	140,000
8190	271	National Center for Supply Chain Automation SPP 271	468,740	625,771	830,596	2,074,388
8120	272	Upward Bound - Norte Vista High School SPP 272	7,246	259,456	399,015	511,844
8120	273	Upward Bound Math and Science- MVUSD SPP 273	-	165,980	231,905	464,780
8190	274	State Homeland Security Program SPP 274	-	-	25,042	129,843
8190	278	Curriculum Revision for ADN to BSN SPP 278	-	-	45,000	-
8120	283	Upward Bound - Vista Del Lago SPP 283	287,082	62,229	-	-
8120	284	Upward Bound - AUSD SPP 284	232,435	-	-	-
8120	285	Upward Bound - Centennial SPP 285	298,997	49,230	-	-
8120	286	Upward Bound - Corona SPP 286	245,816	40,825	-	-
8190	291	College Connection II SPP 291	-	-	107,218	110,269
8120	297	SSS RISE - Norco 15/20 SPP 297	215,313	220,170	280,376	272,531
8150	300	FWS Off Campus SPP 300	138,358	151,342	213,634	126,563
8150	301	FWS Off Campus America Reads SPP 301	22,861	47,029	17,237	-

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
8150	302 FWS Off Campus America Counts SPP 302	23,435	37,667	22,097	-
8150	303 FWS Off Campus Literacy SPP 303	1,575	1,069	23,662	-
8150	304 FWS On Campus SPP 304	782,938	853,936	987,503	1,139,063
8150	305 FWS On Campus CalWORKs (25%) SPP 305	57,367	45,789	57,123	-
8150	306 FWS On Campus CalWORKs (75%) SPP 306	-	4,507	-	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	4,708	2,019	6,909	-
8120	315 Childcare Access Means Parents in School SPP 315	-	-	12,999	176,157
8190	320 GP-Impact: Geoscientist Development SPP 320	8,865	19,145	10,824	28,097
8190	323 NSF Supply Chain Technology Education SPP 323	96,388	-	-	-
8120	324 Project Technology Access Program SPP 324	222,981	-	-	-
8190	328 NSF Building Capacity SPP 328	-	-	408,360	668,130
8190	334 Trade Adj Assistance CC & Career Training SPP 334	599,290	962,093	88,797	-
8190	336 Federal and State Technology (FAST) SPP 336	64,615	42,605	-	-
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	175,168	282,764	310,381	260,200
8120	342 Talent Search Program Mo Val 16/21 SPP 342	128,901	210,926	327,943	342,680
8140	366 TANF 50% SPP 366	201,011	190,552	202,067	206,138
8170	370 VTEA SPP 370	1,075,680	1,061,854	1,117,159	1,256,960
8170	371 CTE Transitions SPP 371	114,933	69,767	104,004	138,586
8190	376 Flying with Swallows SPP 376	76,067	77,676	26,694	26,802
8170	377 VTEA Title IIA State Leadrshp SPP 377	210,657	219,025	219,996	220,000
8190	385 The Information Assurance Auditing Project SPP 385	104,962	60,126	34,829	-
8190	386 Bulletproof Vest Partnership SPP 386	3,162	2,073	2,017	489
8120	392 STEM Project- MVC SPP 392	81,686	583,247	1,257,520	2,877,547
8190	399 Career Vision SPP 399	-	-	18,000	6,562
8160	730 Veterans Education SPP 730	6,613	4,854	1,997	28,628
Total 1.0		9,928,589	11,021,729	13,261,405.80	20,311,803

2.0 State Income

8652	0 CALSTRS On-Behalf Payments	230,878	374,332	542,902	-
8659	9 Moreno Valley College's Cyber Camp SPP 009	-	3,408	-	-
8627	13 EOPS Special Project Set-Aside- #C16-0042 SPP 013	240,817	121,798	184,749	715,281
8629	14 SSSP Special Project Set-Aside- #C16-0043	254,114	5,134,910	4,030,197	-
8627	15 EOPS Set -Aside Agreement -#C17-0042 SPP 015	-	258,658	145,236	3,450
8659	19 Alliance for Allied Health Professionals SPP 019	-	17	-	-
8659	21 Basic Skills ESL 15/16 SPP 021	375,508	-	-	-
8659	23 Basic Skills ESL 17/18 SPP 023	-	181,408	1,230,022	-
8659	24 Basic Skills ESL 18/19 SPP 024	-	-	122,323	1,289,107
8659	25 Basic Skills ESL 10/11 SPP 025	89,067	366,453	-	-
8659	26 Basic Skills ESL 19/20 SPP 026	-	-	-	1,395,765
8658	31 Proposition 39 Clean Energy Grant SPP 031	113,880	5,449	193,004	-
8659	32 Veterans Resource Center SPP 032	-	23,465	133,613	182,349
8659	35 Hunger Free Campus SPP 035	-	26,047	49,789	343,900
8627	36 GO-BIZ Grant SPP 036	59,596	-	32,297	104,733
8659	45 Nextup (CAFYES) SPP 045	-	-	2,533,104	2,198,250
8620	48 One-Time Emergency Aid for Dreamer Students SPP 04:	-	167,925	-	-
8659	51 California Collegeg Promise (AB 19) SPP 051	-	-	837,586	1,905,174
8659	53 Campus Safety and Sexual Assault SPP 053	-	-	7,608	57,329

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>	
8627	54	JFK Middle College HS Counseling SPP 054	-	16,871	22,519	-
8659	55	Enrollment Growth for ADN-RN 13/14 SPP 055	382,000	-	386,889	35,080
8659	59	Enrollment Growth for AND-RN 15/16 SPP 059	-	382,000	-	379,725
8622	60	EOPS SPP 060	1,858,778	1,878,244	1,989,325	2,198,122
8629	61	CARE SPP 061	232,697	245,904	267,852	297,193
8627	62	EOPS/Special Project Set-Aside SPP 062	34,268	-	-	-
8627	63	SSSP Special Project Set-Aside SPP 063	260,551	-	-	-
8659	67	SFAA - Capacity SPP 067	939,442	982,707	1,017,262	1,043,421
8659	69	SFAA - Base SPP 069	463,219	466,241	481,501	466,777
8659	74	Guided Pathways SPP 074	-	4,453	681,529	2,277,314
8629	75	Instr/Library Equip Block Grant SPP 075	1,173,489	872,346	151,958	618,621
8659	80	Student Success and Support Program SPP 080	6,496,017	6,906,997	6,400,924	6,971,933
8659	81	Student Equity SPP 081	3,952,504	3,692,074	3,027,398	5,738,510
8629	85	Staff Development - Classified SPP 085	-	-	-	119,725
8659	86	Staff Development Academic SPP 086	-	-	-	2,331
8659	87	Staff Development District-Wide SPP 087	-	-	457	-
8659	98	Foster & Kinship Care Educ SPP 098	99,238	52,816	64,217	68,188
8627	99	SFAP - Fiscal Coordination SPP 099	375,164	95,393	-	-
8659	102	Foster Parent Pre-Training SPP 102	7,524	187,936	212,459	274,296
8659	115	K-12 SWP One-Time Funds SPP 115	-	-	-	71,429
8659	116	K-12 Strong Workforce Program SPP 116	-	-	727	19,150,329
8659	118	Middle College High School - Norco SPP 118	24,354	97,676	-	100,000
8627	120	CCC Maker Implementation SPP 120	-	90,000	110,000	-
8659	121	Middle College HS (Norco) SPP 121	109,000	-	100,000	-
8659	133	Comm Colleges Basic Skills & St Outcomes SPP 133	748,943	1,017,426	2,494,470	-
8629	137	Community College Completion Grant SPP 137	-	393,500	-	-
8659	138	GIG Economy SPP 138	-	-	15,000	-
8659	141	Financial Aid Technolgy SPP 141	-	-	155,000	369,867
8659	150	Mental Health Support SPP 150	-	-	72,007	191,713
8627	157	College Connection SPP 157	65,799	-	-	-
8659	165	CTE Pathways SPP 165	69,652	30,348	-	-
8627	166	Innovation in Higher Ed. Planning SPP 166	-	77,574	322,313	1,063,625
8659	170	Faculty/Staff Diversity SPP 170	(3,100)	18,495	37,551	95,236
8659	172	Adult Ed Program Data Block Grant SPP 172	6,579	18,755	26,112	-
8659	174	California Apprenticeship Initiative SPP 174	73,087	119,901	173,855	475,523
8627	176	Growing Inland Achievement SPP 176	-	-	16,000	-
8621	180	DSP&S SPP 180	2,997,693	3,112,910	3,243,559	3,386,210
8659	189	CFIS Reentry Program SPP 189	-	-	-	113,636
8627	190	Veteran's Resource Center SPP 190	-	79,913	268,322	1,651,765
8627	191	Early Childhood Education Center SPP 191	-	-	288	4,999,712
8627	192	New Workforce Development Center SPP 192	-	-	-	1,000,000
8659	193	Veterans Resource Center - Vision for Success SPP 193	-	-	3,392	96,608
8659	197	Sector Navigator: Global Trade & Logistics SPP 197	372,500	-	-	-
8659	198	Deputy Sector Navigator: Global Trd & Logsts SPP 198	200,000	-	-	-
8659	201	Sector Navigator: Global Trade & Logistics SPP 201	-	355,350	-	-
8659	202	Sector Navigator: Global Trade & Logistics SPP 202	33,463	182,043	75,484	-

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
8659	207 Workforce Accelerator Fund SPP 207	-	-	-	200,000
8627	210 Markerspace Start-Up SPP 210	9,618	4,522	-	-
8627	233 QSSB Barriers to Bridges Prog Develop SPP 233	-	-	-	5,000
8627	235 Student Health and Wellness SPP 235	-	5,000	594	-
8659	236 Mental Health Services SPP 236	-	1,703	98,980	249,316
8627	249 Umoja Community Education Foundation SPP 249	-	-	584	107,959
8659	255 Song Brwon Registered Nursing - 18/20 SPP 255	-	-	95,898	104,102
8659	258 Song Brown RN Special Project SPP 258	-	41,012	83,826	-
8659	262 Song Brwon RN Special Project 18/20 SPP 262	-	-	37,279	85,855
8659	265 Song Brown Registered Nursing 17/19 SPP 265	-	95,963	89,788	-
8629	279 CCAP STEM Pathways Academy SPP 279	-	-	-	666,666
8659	280 Certified Nursing Assistant Expansion SPP 280	-	-	-	112,500
8629	281 Concurrent Enrollment Prog Implementation SPP 281	-	-	-	348,904
8659	313 K14 Pathways Technical Assistance Provider SPP 313	-	-	-	285,000
8627	314 Cell - Learning Lab SPP 314	-	-	-	65,931
8659	317 Song Brown RN Ed Capitation SPP 317	108,859	-	-	-
8659	318 Song Brown RN Ed Special Programs SPP 318	72,902	-	-	-
8659	325 Foster Parent Pre-Training SPP 325	111,905	-	-	-
8627	326 SFAA - Fiscal Coordination 14/16 SPP 326	(95,272)	-	-	-
8659	327 California Apprenticeship Initiative - Rural SPP 327	-	-	-	499,593
8659	334 Trade Adjustment Assistance SPP 334	-	56,689	-	-
8659	338 Commercial Sexual Exploitation of Children SPP 338	5,009	11,273	-	-
8627	340 California Career Pathways Trust SPP 340	3,058,247	3,878,979	3,000,132	-
8659	344 Strong Workforce Program Local 16/17	254,435	1,598,183	1,046,175	-
8659	345 Strong Workforce Program Regional 16/17	1,030,046	2,233,911	4,439,600	-
8659	346 Strong Workforce Program Local 17/18	-	-	1,179,199	2,467,321
8659	347 Strong Workforce Program Regional 17/18	-	189,331	1,561,990	7,557,493
8659	348 Strong Workforce Program Local 18/19	-	-	98,924	3,742,723
8659	349 Strong Workforce Program Regional 18/19	-	-	910,245	8,618,938
8659	350 Strong Workforce Program Local 19/20	-	-	-	2,819,566
8659	351 Strong Workforce Program Regional 19/20	-	-	-	7,358,027
8659	356 Rancho Santiago CCD SPP 356	-	-	100,000	-
8626	359 CalWorks Comm Clg Set-Aside Prog SPP 359	(1,168)	90,688	9,312	-
8626	360 Cal Works Comm Clg Set-Aside Prog SPP 360	43,172	28,577	98,897	-
8659	362 Song Brown RN Special Programs 17/18 SPP 362	63,377	55,874	-	-
8659	363 Song Brown Health Care Workforce Training SPP 363	99,595	100,405	-	-
8626	367 CalWorks SPP 367	1,088,609	1,127,932	1,189,082	1,184,606
8627	369 Career Technical Ed Enhancement Fund SPP 369	102,037	-	-	-
8659	374 CTE Data Unlocked Initiative SPP 374	78,317	71,683	50,000	50,000
8659	375 Online CTE Pathways Grant SPP 375	-	-	-	367,855
8659	382 AB 86 Adult Ed. Block Grant SPP 382	-	-	540,527	-
8629	383 Full Time Student Success SPP 383	1,253,130	1,787,743	-	-
8659	387 AB 86 Adult Education Block Grant SPP 387	376,813	137,506	32,575	507,952
8659	388 AB 86 Adult Education Block Grant 16/17 SPP 388	6,701	506,914	26,913	540,527
8659	389 Faculty Entrepreneurship Champion SPP 389	-	-	5,816	-
8681	735 Lottery SPP 735	1,134,734	1,771,052	1,909,281	2,737,501

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>	
Total 2.0		<u>31,137,788</u>	<u>41,836,683</u>	<u>48,466,419</u>	<u>102,135,562</u>	
3.0 Local Income						
8890	10	United Way-UBM&S STEM U Late Your Mind SPP 010	148	6,323	785	188
8820	12	Created Equal America's Cvl Rights Struggle SPP 012	-	1,200	-	-
8820	83	Non-Traditional Employment for Women SPP 083	16,000	6,389	-	1,611
8890	110	Tri-Tech SBDC Cash Match SPP 110/132	61,436	-	-	-
8890	112	Tri-Tech SBDC Cash Match (odd yrs) SPP 112	60,547	41,988	-	-
8890	124	Middle College High School Val Verde USD SPP 124	56,530	80,492	71,861	133,338
8820	125	Middle College High School SPP 125	79,592	76,514	77,072	128,023
8820	126	Nuvview Union School District ECHS SPP 126	188,661	228,289	148,140	151,860
8890	127	City of Moreno Valley SPP 127	-	-	19,780	-
8890	129	Tri-Tech SBCD Seminars SPP 129	1,056	114	-	-
8890	134	CACT Seminars SPP 134	969	220	3,493	16,443
8890	146	PAC Income Account - Even Year SPP 146	4,827	3,869	3,500	4,000
8820	160	The California Wellness Foundation SPP 160	10,052	37,365	37,987	255,727
8820	161	Foster Youth Support Services SPP 161	67,102	53,216	44,330	67,992
8820	162	Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	163	Innovation in Higher Ed. Planning Grant SPP 163	30,000	-	-	-
8820	164	Completion Initiative Planning Grant SPP 164	905	99,004	-	-
8820	178	Student Centered College Completion SPP 178	-	-	7,700	192,300
8890	180	DSP&S - P2 Recalc SPP 180	6,649	11,014	402	-
8820	216	Cycling Savvy - WRCOG SPP 216	5,235	-	-	-
8890	217	California State Trade Export Program SPP 217	-	854	-	-
8890	221	Sector Navigator Program Income SPP 221	3,702	-	2,224	-
8890	222	CA Step Program Income SPP 222	-	1,106	2,794	-
8820	227	Firehouse Subs Public Safety Foundation SPP 227	-	6,061	-	-
8890	229	Foothill-De Anza CCD CVC-OEI SPP 229	-	-	10,058	4,941
8820	269	Kaiser Permanente MVC Dental Hygiene SPP 269	1,074	955	-	-
8890	277	City of Corona 5K SPP 277	-	5,000	-	-
8820	291	College Connection II SPP 291	-	72,271	-	-
8890	293	Upward Bound Math and Science - MVUSD SPP 293	30,000	30,000	30,000	30,000
8890	312	4Faculty Web Services SPP 312	-	-	3,910	4,528
8820	331	Foster Youth Advocacy Program SPP 331	1,989	(145)	-	2,633
8820	335	Foster Youth Stuart Grant SPP 335	17,402	29,303	-	-
8890	337	Federal and State Tech (FAST) Cash Match SPP 337	15,695	2,500	-	-
8820	352	Completion Counts - CLIP SPP 352	9,538	209	1	4,408
8820	361	Seeking Safety Program Tay & Adult SPP 361	73,155	37,736	61,686	-
8890	364	Gateway to College Charter School SPP 364	228,920	241,934	261,641	300,000
8820	365	James Irvine Foundation - Apprenticeship SPP 365	-	-	97	774,153
8820	384	Leadership Academy Program SPP 384	-	-	-	4,250
8890	390	Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8890	391	Gates Lea Implementation Network (RCEC)	51,475	48,526	-	-
8880	709	Int'l Student Capital Outlay Surcharge - SPP 709	63,809	679,932	993,154	862,100
Total 3.0		<u>1,086,470</u>	<u>1,802,239</u>	<u>1,780,616</u>	<u>2,944,935</u>	

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4.0 Intrafund Transfers In (Out)				
From (To) Resource 1000:				
8999 180 DSP&S Match/Over SPP 180	634,157	653,504	1,278,253	1,147,157
8999 300 Fed Work Study SPP 300	44,095	49,174	71,668	42,081
8999 301 FWS Off Campus 100% Amer Reads SPP 301	108	435	251	-
8999 302 FWS Off Campus 100% Amer Counts SPP 302	112	358	319	-
8999 303 FWS Off Campus Literacy SPP 303	7	10	348	-
8999 304 FWS On Campus (Instruc/Non-Instruc) SPP 304	249,540	277,581	327,711	378,737
8999 305 FWS On Campus CalWORKs (25%) SPP 305	273	398	840	-
8999 306 FWS On Campus CalWORKs (75%) SPP 306	-	43	-	-
8999 307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	22	19	105	-
8999 326 SFAP - Fiscal Coordination SPP 326	14,341	-	-	-
8999 554 College Promise Program SPP 554	-	857,118	522,915	3,465,187
8999 730 Veterans Education SPP 730	3,884	5,800	4,842	4,842
Total 4.0	<u>946,538</u>	<u>1,844,439</u>	<u>2,207,253</u>	<u>5,038,004</u>
Total Available Funds	<u>\$ 43,099,384</u>	<u>\$ 56,505,090</u>	<u>\$ 65,715,694</u>	<u>\$ 130,430,304</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 204,259	\$ 229,474	\$ 242,934	\$ 499,120
1170	Instructional Release Time	56,048	58,779	10,776	\$ -
	Total 1100	260,307	288,253	253,711	499,120
1218	Regular Full Time Administrator	1,092,357	1,288,382	1,294,033	1,962,686
1219	Counselors/Librarians/Release Time	2,733,663	3,281,374	4,174,111	4,701,129
	Total 1200	3,826,020	4,569,756	5,468,145	6,663,815
1330	Part-Time Teaching Fall	-	-	-	62,737
1333	Part-Time Teaching Spring	5,499	-	-	62,738
1335	Regular - Overload Fall	4,741	5,159	2,087	-
1336	Regular - Overload Summer (Even years)	952	-	-	-
1337	Regular - Overload Winter	1,904	1,983	2,087	-
1338	Regular - Overload Spring	7,657	3,040	2,087	-
1339	Regular - Overload Summer (Odd years)	-	3,026	1,044	-
1360	Other - Substitute Teaching	3,495	701	203	-
	Total 1300	24,249	13,909	7,509	125,475
1439	Part-Time Non-Instructional	2,227,129	2,205,046	2,290,507	1,126,169
1469	Substitute Non-Instructional	3,535	15,080	2,798	1,000
1479	Extra Duty (Stipend)	-	-	-	61,962
1490	Special Assignments	318,426	451,169	549,115	1,317,129
	Total 1400	2,549,089	2,671,294	2,842,420	2,506,260
	Total 1000 Series	6,659,665	7,543,211	8,571,785	9,794,670
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	-	-	43,004	198,778
2118	Full-Time Administrator	1,939,425	2,045,699	2,235,485	2,733,318
2119	Full-Time - Regular / Confidential	5,625,241	6,464,114	7,602,326	10,407,072
2129	Permanent Part-Time	997,979	1,110,538	983,918	1,538,717
	Total 2100	8,562,644	9,620,351	10,864,734	14,877,885
2210	Full-Time Instructional Aides	260,911	299,088	415,095	492,889
2220	Part-Time Instructional Aides	43,402	81,386	108,722	98,405
	Total 2200	304,313	380,474	523,817	591,294
2331	Student Help Non-Instructional	2,388,300	2,685,452	2,839,492	2,041,367
2339	Classified Hourly	863,635	621,198	728,678	615,869
2349	Overtime	72,615	88,635	164,585	13,637
2369	Substitutes	204,056	238,138	94,461	27,514
2390	Special Projects	550	-	-	-
	Total 2300	3,529,157	3,633,423	3,827,215	2,698,387
2430	Student Instructional	204,951	201,524	214,624	49,674

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
2440	Overtime - Instructional Aides	12,790	11,605	22,416	36,162
2449	Part-Time Hourly Instructional Aides	740,878	763,940	753,656	289,545
2469	Substitutes - Instructional Aides	-	16,885	-	-
	Total 2400	<u>958,619</u>	<u>993,953</u>	<u>990,697</u>	<u>375,381</u>
	Total 2000 Series	<u>13,354,732</u>	<u>14,628,201</u>	<u>16,206,463</u>	<u>18,542,947</u>
3110	STRS Teaching/Instr Aide	34,993	43,526	42,612	106,806
3120	STRS Classified Employee	31,063	42,701	57,851	63,080
3130	STRS Other Academic Employee	711,977	895,309	1,182,764	1,415,833
3150	STRS On Behalf- Teacher's & Aides	(27,782)	2,734	24,113	-
3160	STRS On Behalf- Classified	466,444	369,140	22,785	-
3170	STRS On Behalf- Acad Non-Teaching	(207,783)	2,458	496,004	-
	Total 3100	<u>1,008,911</u>	<u>1,355,867</u>	<u>1,826,130</u>	<u>1,585,719</u>
3210	PERS Teaching/Instr Aide	78,892	107,521	135,200	116,609
3220	PERS Classified Employee	1,119,946	1,430,694	1,865,356	2,783,887
3230	PERS Other Academic Employee	60,982	98,186	124,811	168,940
	Total 3200	<u>1,259,819</u>	<u>1,636,400</u>	<u>2,125,367</u>	<u>3,069,436</u>
3310	OASDHI Teaching/Instr Aide	36,143	43,227	46,902	38,903
3315	Medicare Teaching/Instr Aide	19,436	21,358	22,654	22,353
3320	OASDHI Classified Employee	505,695	577,588	651,719	875,770
3325	Medicare Classified Employee	140,462	153,091	171,585	224,670
3330	OASDHI Other Academic Employee	30,931	44,319	46,024	49,913
3335	Medicare Other Academic Employee	92,340	104,649	117,508	132,972
	Total 3300	<u>825,007</u>	<u>944,233</u>	<u>1,056,392</u>	<u>1,344,581</u>
3410	H&W Teaching/Instr Aide	147,914	202,993	194,435	289,742
3420	H&W Classified Employee	2,281,336	2,646,691	3,092,450	4,056,038
3430	H&W Other Academic Employee	828,948	986,084	1,290,311	1,365,973
3450	OPEB Teaching/Instr Aide	3,147	3,353	3,558	3,180
3460	OPEB Classified Employee	22,340	23,702	26,140	32,105
3470	OPEB Other Academic Employee	13,167	14,375	16,371	18,339
	Total 3400	<u>3,296,852</u>	<u>3,877,198</u>	<u>4,623,265</u>	<u>5,765,377</u>
3510	SUI Teaching/Instr Aide	645	736	723	798
3520	SUI Classified Employee	4,846	5,275	5,554	7,813
3530	SUI Other Academic Employee	3,186	3,603	3,909	4,589
	Total 3500	<u>8,677</u>	<u>9,614</u>	<u>10,187</u>	<u>13,200</u>
3610	Work Comp Teaching/Instr Aide	7,756	15,807	27,034	25,459
3620	Work Comp Classified Employee	60,344	122,335	221,090	282,152
3630	Work Comp Othr Academic Employee	31,870	66,539	124,768	146,718
	Total 3600	<u>99,970</u>	<u>204,681</u>	<u>372,892</u>	<u>454,329</u>
	Total 3000 Series	<u>6,499,237</u>	<u>8,027,993</u>	<u>10,014,232</u>	<u>12,232,642</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Books and Supplies</u>					
4230	Reference Books	125,572	73,401	123,402	154,842
	Total 4200	125,572	73,401	123,402	154,842
4320	Instructional Supplies	1,111,394	1,516,342	1,671,313	2,817,269
4330	Periodicals & Magazines	11,099	6,927	23,168	24,950
4351	Instructional Media Supplies	305	93	394	1,600
4360	Tests	33,476	70,514	40,584	41,474
4370	Commencement Supplies	8,875	7,599	8,366	8,500
	Total 4300	1,165,149	1,601,475	1,743,826	2,893,793
4510	Maintenance Supplies	-	2,871	1,923	-
4540	Health Supplies	-	-	913	-
4555	Copying and Printing	119,111	167,932	156,944	208,094
4575	Software < \$500	870	3,099	7,772	7,814
4590	Office/Other Supplies	373,472	513,477	753,891	7,876,446
	Total 4500	493,453	687,378	921,443	8,092,354
4630	Tires and Tubes	-	-	-	3,000
4644	Repair Parts	554	538	1,147	18,711
4690	Other Transportation Supplies	(470)	425	6,683	7,567
	Total 4600	84	963	7,830	29,278
4710	Food	237,914	278,049	376,072	531,066
4717	Groceries	-	111	-	-
4790	Other Food Supplies	(54)	-	-	-
	Total 4700	237,861	278,161	376,072	531,066
	Total 4000 Series	2,022,119	2,641,378	3,172,573	11,701,333
5045	Postage	8,650	20,136	8,874	29,319
	Total 5000	8,650	20,136	8,874	29,319
5110	Consultants	775,321	522,885	962,488	2,063,726
5120	Lecturers	30,555	108,067	79,806	204,891
5130	Doctors/Nurses	-	-	13,498	64,974
5194	Filming	300	-	-	-
5195	Entry Fees	125	2,132	430	18,000
5197	Grant/Contract Sub-Agreement	3,595,682	3,870,231	4,906,239	34,293,281
5198	Professional Services	836,602	5,582,735	4,971,329	2,432,007
	Total 5100	5,238,586	10,086,050	10,933,789	39,076,879
5210	Mileage	33,328	32,135	32,803	130,956
5211	Meeting Expense	293,159	455,241	536,899	1,028,979

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
5219	Other Travel Expenses	528,649	467,736	537,873	1,015,295
5220	Conferences	639,004	806,927	1,004,373	3,651,633
	Total 5200	1,494,140	1,762,040	2,111,948	5,826,863
5310	Memberships	10,509	66,858	23,631	72,874
	Total 5300	10,509	66,858	23,631	72,874
5420	Liability Insurance	-	15	-	100
	Total 5400	-	15	-	100
5520	Electricity	(1,783)	143	2,391	-
5540	Telephone	945	-	-	1,500
5541	Cellular Telephone	26,102	31,573	32,288	41,053
5550	Laundry and Cleaning	30	-	-	-
	Total 5500	25,294	31,715	34,679	42,553
5630	Rents and Leases	47,650	65,116	169,958	157,805
5644	Repairs	39,182	28,861	53,680	45,415
5649	Computer Software Maintenance/Lic	420,814	674,938	717,948	684,381
5650	Transportation Contracts	62,569	53,928	71,109	143,610
	Total 5600	570,215	822,843	1,012,695	1,031,211
					-
5740	Advertising	78,540	15,979	44,274	62,210
5790	Other Legal Expenses	9,128	24,060	160,611	375,536
	Total 5700	87,668	40,038	204,885	437,746
5830	Surveys	1,740	12,581	3,651	3,695
5850	Fingerprints	(313)	620	425	700
5890	Outside Services and Operating Costs	1,663,869	2,473,154	1,009,976	5,242,224
5892	Bank Charges	8,284	7,041	16,469	17,020
5899	Budget Augmentation Holding	-	-	-	3,860,699
	Total 5800	1,673,579	2,493,397	1,030,521	9,124,338
5910	Indirect Charges	921,841	1,506,413	1,591,326	2,483,127
	Total 5900	921,841	1,506,413	1,591,326	2,483,127
	Total 5000 Series	10,030,482	16,829,506	16,952,348	58,125,010
Capital Outlay					
Site and Site Improvement					
6125	Demolition/Grading	26,300	-	-	3,300
6126	Construction Contract	-	12,637	-	-
6127	Fixtures & Fixed Equipment	2,756	17,040	-	-
6129	Other	2,260	-	9,459	-
	Total 6100	31,316	29,677	9,459	3,300
Buildings					
6211	Advertising/Legal	-	-	288	-
6213	Architect's Fee	22,441	93,232	207,708	143,000

**Riverside Community College District
2019-2020 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
6214	Testing	-	2,850	6,302	-
6216	Construction Contract	-	-	-	7,040,755
6218	Inspection	-	-	-	46,935
6219	Other Building Expense	-	-	133,305	130,600
6221	Advertising/Legal	-	-	1,901	-
6223	Architect's Fee	-	21,100	124,874	33,337
6226	Remodel	12,632	8,300	391,543	637,718
6227	Fixtures & Fixed Equipment	998	9,576	219,980	81,958
6228	Inspection	-	-	19,255	10,880
6229	Other Building Expense	-	-	1,920	-
	Total 6200	<u>36,071</u>	<u>135,058</u>	<u>1,107,075</u>	<u>8,125,183</u>
Library Books					
6310	Library Books-Purchase	60,573	92,609	259,700	60,253
6311	Library Media Material	1,906	23,143	8,300	1,906
6312	Library Subscriptions	192,890	220,633	339,037	194,996
	Total 6300	<u>255,369</u>	<u>336,385</u>	<u>607,038</u>	<u>257,155</u>
Equipment					
6481	Equip Add'l \$200-4999	865,038	960,514	1,357,038	2,984,805
6482	Equip Add'l >\$5000	513,173	696,916	1,065,769	521,840
6485	Computer Equip Add'l <\$4999	1,445,719	2,122,644	2,865,302	1,617,677
6486	Computer Equip Add'l >\$5000	104,413	234,257	478,799	134,440
6492	Computer Equip Repl >\$5000	-	-	8,235	-
	Total 6400	<u>2,928,343</u>	<u>4,014,330</u>	<u>5,775,144</u>	<u>5,258,762</u>
	Total 6000 Series	<u>3,251,099</u>	<u>4,515,450</u>	<u>7,498,716</u>	<u>13,644,400</u>
Other Outgo					
7510	Scholarships	-	-	-	557,600
7511	Student Financial Aid	-	363,061	632,155	601,301
7521	Student Financial Aid	-	81,704	166,802	220,241
	Total 7500	<u>-</u>	<u>444,765</u>	<u>798,957</u>	<u>1,379,142</u>
7620	Student Financial Grants	292,011	740,844	513,902	2,022,255
7640	Book Grants	583,582	741,379	1,256,456	1,617,957
7650	Meal Grants	49,051	74,159	104,638	487,681
7660	Bus Passes	83,401	73,738	185,590	179,337
7661	Educational Supplies	274,006	244,466	440,034	702,930
	Total 7600	<u>1,282,051</u>	<u>1,874,586</u>	<u>2,500,620</u>	<u>5,010,160</u>
	Total 7000 Series	<u>1,282,051</u>	<u>2,319,351</u>	<u>3,299,577</u>	<u>6,389,302</u>
	Total Expenditures	<u>43,099,385</u>	<u>56,505,090</u>	<u>65,715,694</u>	<u>130,430,304</u>
Total Resource 1190					
Expenditures/Contingency/Fund Balance		<u>\$ 43,099,385</u>	<u>\$ 56,505,090</u>	<u>\$ 65,715,694</u>	<u>\$ 130,430,304</u>

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 1,307,813
Local Income	\$ 3,388,300	
Interfund Transfer From Resource 1110	<u>95,000</u>	
Total Income		<u>3,483,300</u>
Total Available Funds (TAF)		<u>\$ 4,791,113</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,271,662
3000	Employee Benefits	489,454
4000	Books and Supplies	1,417,605
5000	Services and Operating Expenses	260,674
6000	Capital Outlay	<u>77,780</u>
	Total Expenditures	3,517,175
7900	* Contingency / Reserves	<u>1,273,938</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 4,791,113</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,784,775	\$ 2,862,764	\$ 2,996,527	\$ 3,122,800
8860 Interest	8,265	16,307	24,220	20,500
8890 Video /Vending /Pepsi Support	190,396	194,604	157,366	245,000
Total 1.0	<u>2,983,436</u>	<u>3,073,675</u>	<u>3,178,113</u>	<u>3,388,300</u>
2.0 Interfund Transfer				
8980 From Resource 1110	105,045	105,045	105,045	95,000
Total 2.0	<u>105,045</u>	<u>105,045</u>	<u>105,045</u>	<u>95,000</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>773,365</u>	<u>986,243</u>	<u>1,287,377</u>	<u>1,307,813</u>
Total Available Funds	<u>\$ 3,861,846</u>	<u>\$ 4,164,963</u>	<u>\$ 4,570,535</u>	<u>\$ 4,791,113</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 275,002	\$ 290,243	\$ 307,413	\$ 319,313
2119	Full-Time - Regular / Confidential	337,324	379,708	433,809	511,326
2129	Permanent Part-Time	169,855	144,350	96,508	166,923
2169/2369	Classified Substitute	177	9,806	5,284	-
	Total 2100	782,358	824,107	843,014	997,562
2331	Student Help	231,493	246,966	279,148	251,435
2349	Overtime	18,020	6,884	15,525	22,665
	Total 2300	249,513	253,850	294,673	274,100
	Total 2000 Series	1,031,871	1,077,957	1,137,687	1,271,662
<u>Employee Benefits</u>					
3220	PERS Classified Employee	102,290	118,011	143,134	176,791
	Total 3200	102,290	118,011	143,134	176,791
3320	OASDHI Classified Employee	47,214	48,324	50,727	55,581
3325	Medicare Classified Employee	11,715	12,170	12,715	14,794
	Total 3300	58,929	60,494	63,442	70,375
3420	H&W Classified Employee	197,737	204,185	207,536	218,891
3460	OPEB, Classified Employee	2,137	2,156	2,282	2,542
	Total 3400	199,874	206,341	209,818	221,433
3520	SUI Classified Employee	404	416	407	508
	Total 3500	404	416	407	508
3620	WC Classified Employee	5,149	9,946	17,192	20,347
	Total 3600	5,149	9,946	17,192	20,347
3920	OB Classified Employee	41	132	(189)	-
	Total 3900	41	132	(189)	-
	Total 3000 Series	366,687	395,340	433,804	489,454
<u>Books and Supplies</u>					
4555	Copying and Printing	79	172	129	270
4590	Office/Other Supplies	6,014	5,197	5,045	5,663
	Total 4500	6,093	5,369	5,174	5,933
4644	Repair Supplies	544	2,368	593	2,300
4690	Transportation Supplies	-	-	-	-
	Total 4600	544	2,368	593	2,300
4710	Food			227,184	420,000
4711	Protein	220,559	236,371	204,590	210,000
4712	Dessert	25,196	27,209	5,009	20,060

**Riverside Community College District
2019-2020 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4713	Dairy	79,185	80,884	71,643	56,000
4714	Produce	40,724	44,148	40,334	32,000
4715	Salad	350,269	356,640	390,929	295,000
4716	Bread	71,016	65,585	50,760	49,000
4717	Groceries	372,617	364,647	293,997	261,000
4791	Paper and Soap	75,428	79,138	71,121	52,000
4792	Laundry	10,259	12,042	11,198	8,337
4793	Kitchen Expendables	5,245	5,365	2,844	5,975
	Total 4700	1,250,499	1,272,030	1,369,609	1,409,372
	Total 4000 Series	1,257,136	1,279,767	1,375,376	1,417,605
<u>Services and Operating Expenses</u>					
5045	Postage	8	11	9	25
	Total 5000	8	11	9	25
5210	Mileage	56	-	-	-
5220	Conference Expense	-	-	-	-
	Total 5200	56	-	-	-
5310	Memberships and Dues	-	230	230	230
	Total 5300	-	230	230	230
5421	GL & Property Expenses	12,382	12,936	18,203	15,852
	Total 5400	12,382	12,936	18,203	15,852
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	631	635	640	640
5550	Laundry & Cleaning	13,213	17,816	20,672	20,000
	Total 5500	54,743	59,351	62,212	61,540
5630	Rents & Leases	1,440	1,632	1,559	1,728
5644	Repairs	47,945	41,166	63,776	61,098
5649	Computer Software Maintenance/Lic	-	-	-	-
	Total 5600	49,385	42,798	65,335	62,826
5710	Audit	2,032	2,952	2,952	2,936
5790	Other Licenses/Processing Fees	6,809	5,085	4,597	4,700
	Total 5700	8,841	8,037	7,549	7,636
5890	Outside Services and Operating Costs	3,277	4,324	2,563	7,815
5891	Sales Tax	(210)	(3,211)	(4,884)	750
5892	Bank Charges	93,331	93,641	105,026	104,000
	Total 5800	96,398	94,754	102,705	112,565
	Total 5000 Series	221,815	218,117	256,243	260,674

**Riverside Community College District
2019-2020 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
Capital Outlay					
Site Improvement					
6127	Fixtures and Fixed Equipment	-	47,011	39,446	30,000
		-	-	-	-
	Total 6100	-	47,011	39,446	30,000
Buildings					
6226	Remodel Projects	-	10,508	780	780
6227	Fixtures and Fixed Equipment	-	-	-	-
	Total 6200	-	10,508	780	780
Equipment					
6481	Equip Add'l < \$5000	11,034	26,582	17,000	39,000
6482	Equip Add'l > \$5000	-	-	-	-
6485	Computer Equipment	3,785	9,972	240	2,000
6486	Computer Equip Add'l >\$5000	-	7,883	2,146	6,000
6491	Equipment Replacement \$200 - \$4999	-	603	-	-
	Total 6400	14,819	45,041	19,386	47,000
	Total 6000 Series	14,819	55,549	59,612	77,780
	Total Expenditures	2,892,328	3,026,730	3,262,722	3,517,175
Contingency/Fund Balance					
7910	Restricted	969,518	1,138,234	1,307,813	1,273,938
	Total 7900	969,518	1,138,234	1,307,813	1,273,938
	Total 7000 Series	969,518	1,138,234	1,307,813	1,273,938
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 3,861,846	\$ 4,164,963	\$ 4,570,535	\$ 4,791,113

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 1,045,506
Federal Income	\$ 23,000	
State Income	75,799	
Local Income	1,414,620	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,588,419</u>
Total Available Funds (TAF)		<u>\$ 2,633,925</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 854,497
2000	Classified Salaries	522,741
3000	Employee Benefits	339,381
4000	Books and Supplies	58,197
5000	Services and Operating Expenses	87,744
6000	Capital Outlay	<u>15,265</u>
	Total Expenditures	1,877,825
7900	* Contingency / Reserves	<u>756,100</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,633,925</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Federal Income				
8190 Federal Income	\$ 33,691	\$ 6,816	\$ 109,393	\$ 23,000
Total 1.0	<u>33,691</u>	<u>6,816</u>	<u>109,393</u>	<u>23,000</u>
2.0 State Income				
8629 State Bailout Funds	74,069	75,229	77,265	75,799
8690 Other State Revenue	3,148	17,284	29,030	-
Total 2.0	<u>77,217</u>	<u>92,513</u>	<u>106,295</u>	<u>75,799</u>
3.0 Local Income				
8860 Interest	7,494	15,797	23,235	17,000
8871 Parent Fees	1,446,069	1,418,199	1,232,735	1,397,620
Total 3.0	<u>1,453,564</u>	<u>1,433,996</u>	<u>1,255,970</u>	<u>1,414,620</u>
4.0 Interfund Transfer				
8980 From Resource 1110	75,000	-	75,000	75,000
Total 4.0	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>799,193</u>	<u>1,090,566</u>	<u>1,129,579</u>	<u>1,045,506</u>
Total Available Funds	<u>\$ 2,438,665</u>	<u>\$ 2,623,891</u>	<u>\$ 2,676,238</u>	<u>\$ 2,633,925</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Academic Salaries</u>					
1219	Regular Full Time ECS Staff	\$ 38,393	\$ -	\$ -	\$ -
	Total 1200	38,393	-	-	-
1439	Part-Time ECS Staff	544,523	605,369	655,944	760,022
1469	Substitute Non-Instructional	43,808	69,811	96,333	94,475
	Total 1400	588,331	675,181	752,277	854,497
	Total 1000 Series	626,724	675,181	752,277	854,497
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	172,118	191,509	169,194	198,734
2119	Full Time - Regular / Confidential	37,928	64,602	94,389	102,007
2139/2339	Classified Hourly	13,953	16,008	23,964	23,000
	Total 2100	223,999	272,120	287,547	323,741
2331	Student Help	239,280	217,310	185,298	199,000
2369	Substitutes	4,718	2,318	15,680	-
	Total 2300	243,998	219,628	200,978	199,000
	Total 2000 Series	467,997	491,747	488,525	522,741
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	6,262	11,767	(54)	-
3130	STRS Academic Non-Teaching	38,140	40,634	57,870	146,119
3160	STRS CL Employees			6,519	
3170	STRS On Behalf - Acad Non-Teaching	3,148	17,284	22,511	-
	Total 3100	47,550	69,685	86,847	146,119
3220	PERS Classified Employee	20,938	27,039	46,842	59,310
	Total 3200	20,938	27,039	46,842	59,310
3320	OASDHI Classified Employee	10,239	10,708	16,476	18,646
3325	Medicare Classified Employee	3,300	4,006	4,331	4,695
3330	OASDI - Academic Non-Teaching	60	-	-	-
3335	Medicare Academic Non-Teaching	9,084	9,790	10,908	12,390
	Total 3300	22,683	24,505	31,715	35,731
3420	H&W Classified Employee	40,085	56,842	61,436	64,444
3430	H&W Academic Non-Teaching	6,306	5,499	11,243	8,411
3460	OPEB, Classified Employee	947	986	970	1,045
3470	OPEB, Academic Non-Teaching	1,300	1,350	1,505	1,709
	Total 3400	48,638	64,677	75,154	75,609
3520	SUI Classified Employee	114	138	140	150
3530	SUI Academic Non-Teaching	313	337	352	427
	Total 3500	427	475	492	577

**Riverside Community College District
2019-2020 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
3620	Work Comp Classified Employee	2,343	4,542	7,270	8,363
3630	Work Comp Academic Non-Teaching	3,114	6,383	11,526	13,672
	Total 3600	5,458	10,926	18,796	22,035
3920	OB Classified Employee	(354)	239	205	-
	Total 3900	(354)	239	205	-
	Total 3000 Series	145,339	197,546	260,051	339,381
<u>Books and Supplies</u>					
4230	Reference Books and Materials	-	113	-	113
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	512	404	1,038	1,300
4590	Office/Other Supplies	19,253	27,415	30,361	30,372
	Total 4500	19,765	27,932	31,399	32,496
4710	Food	17,034	16,297	17,447	20,650
4720	Meals for Needy Children	3,200	3,282	3,297	4,000
4790/91	Other Food Supplies	5,773	6,377	954	1,051
	Total 4700	26,007	25,955	21,697	25,701
	Total 4000 Series	45,772	53,887	53,096	58,197
<u>Services and Operating Expenses</u>					
5045	Postage	1	29	2	55
	Total 5000	1	29	2	55
5198	Professional Services	(2,500)	2,813	6,250	6,630
	Total 5100	(2,500)	2,813	6,250	6,630
5220	Conferences	-	-	1,029	640
	Total 5200	-	-	1,029	640
5310	Memberships / Dues	250	150	295	295
	Total 5300	250	150	295	295
5421	GL & Property Expenses	13,137	14,003	19,853	21,647
	Total 5400	13,137	14,003	19,853	21,647
5510	Natural Gas	1,199	943	1,570	1,350
5520	Electricity	25,669	28,486	29,388	30,100
5530	Water	4,349	4,022	4,495	4,500
5541	Cellular Telephone	465	753	842	900
	Total 5500	31,682	34,203	36,295	36,850
5620	All Other Contracts	-	-	-	-

**Riverside Community College District
2019-2020 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
5644	Repair/Supplies Non-instr	-	10,402	617	6,200
5649	Computer Software Maintenance/Lic	-	8,964	1,152	2,172
5691	Government Fees	605	605	605	605
	Total 5600	605	19,971	2,374	8,977
5790	Other (Permits, Fees, etc.)	968	1,376	3,312	1,650
	Total 5700	968	1,376	3,312	1,650
5850	Fingerprints	99	-	-	-
5890	Outside Services and Operating Costs	-	-	-	3,000
5892	Bank Charges	750	2,540	7,017	8,000
	Total 5800	849	2,540	7,017	11,000
	Total 5000 Series	44,992	75,085	76,427	87,744
Capital Outlay					
Site and Site Improvements					
6127	Fixtures/Fixed Equipment	2,880	-	-	-
	Total 6100	2,880	-	-	-
Buildings					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	Total 6200	-	-	-	5,000
Equipment					
6481	Equip Add'l \$200-4999	8,888	-	356	3,892
6482	Equipment Addt'l > \$5,000	5,507	-	-	5,508
6485	Comp Equip Addt'l \$200 to \$4,999	-	865	-	865
	Total 6400	14,395	865	356	10,265
	Total 6000 Series	17,275	865	356	15,265
	Total Expenditures	1,348,099	1,494,311	1,630,731	1,877,825
Contingency/Fund Balance					
7910	Restricted	1,090,566	1,129,580	1,045,506	756,100
	Total 7900	1,090,566	1,129,580	1,045,506	756,100
	Total 7000 Series	1,090,566	1,129,580	1,045,506	756,100
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 2,438,665	\$ 2,623,891	\$ 2,676,238	\$ 2,633,925

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

FINAL BUDGET
 2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ -
State Income	\$ 2,239,628	
Interfund Transfers	<u>105,055</u>	
Total Income		<u>2,344,683</u>
Total Available Funds (TAF)		<u>\$ 2,344,683</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>2,344,683</u>
	Total Expenditures	2,344,683
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	<u>\$ 2,344,683</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 1,050,592	\$ 2,229,493	\$ 1,573,667	\$ 2,125,658
8658 Prop 39: Clean Energy Jobs Act	305,619	581,658	2,030,110	113,970
Total 1.0	<u>1,356,211</u>	<u>2,811,151</u>	<u>3,603,777</u>	<u>2,239,628</u>
2.0 Local Income				
8890 Other Local Revenue	\$ 33,116	\$ 22,850	\$ (45,571)	\$ -
Total 2.0	<u>33,116</u>	<u>22,850</u>	<u>(45,571)</u>	<u>-</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 1000	-	-	68,906	105,055
Total 3.0	<u>-</u>	<u>-</u>	<u>68,906</u>	<u>105,055</u>
4.0 Unaudited Beginning Balance				
Total 4.0	<u>44,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 1,433,796</u>	<u>\$ 2,834,001</u>	<u>\$ 3,627,112</u>	<u>\$ 2,344,683</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Services and Operating Expenses</u>					
5644	Repair/Supplies Non-instr	18,876	-	-	-
	Total 5600	18,876	-	-	-
5740	Advertising	1,699	2,783	1,886	-
	Total 5700	1,699	2,783	1,886	-
5890	Outside Services and Operating Costs	(925)	-	-	-
	Total 5800	(925)	-	-	-
	Total 5000 Series	19,650	2,783	1,886	-
<u>Site and Site Improvement</u>					
6121	Advertising & Legal	1,416	3,611	2,045	1,872
6122	Engineering	24,506	-	14,700	-
6123	Architect's Fee	12,875	4,356	6,330	3,825
6126	Construction	161,000	218,000	(9,864)	-
6127	Fixtures/Fixed Equipment	153,983	-	-	-
6129	Other Site Improvement	228,001	12,525	-	-
	Total 6100	581,782	238,492	13,211	5,697
<u>Buildings</u>					
6218	Inspection	-	-	-	8,580
6221	Advertising/Legal	1,656	6,512	7,036	7,771
6222	Engineering	-	81,696	25,153	4,320
6223	Architect's Fees	16,608	104,014	68,121	7,360
6226	Construction	623,535	2,222,849	3,038,315	2,298,055
6227	Fixtures/Fixed Equipment	146,096	150,873	452,716	-
6228	Inspection	-	24,382	20,673	12,900
6229	Other	-	2,400	-	-
	Total 6200	787,894	2,592,726	3,612,014	2,338,986
	Total 6000 Series	1,369,676	2,831,218	3,625,225	2,344,683
<u>Intrafund Transfer</u>					
8999	From Resource 4130	44,470	-	-	-
	Total 8999	44,470	-	-	-
	Total 8000 Series	44,470	-	-	-
	Total Expenditures	1,433,796	2,834,001	3,627,112	2,344,683
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	-	-
	Total 7000 Series	-	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 1,433,796	\$ 2,834,001	\$ 3,627,112	\$ 2,344,683

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 2,057,098
Local Income	<u>137,500</u>
Total Available Funds (TAF)	<u>\$ 2,194,598</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,194,598</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,194,598</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8860 Interest	\$ 56,247	\$ 114,410	\$ 137,505	\$ 137,500
Total 1.0	<u>56,247</u>	<u>114,410</u>	<u>137,505</u>	<u>137,500</u>
2.0 Intrafund Transfer				
8999 From Resource 4100	44,470	-	-	-
Total 2.0	<u>44,470</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Incoming Interfund Transfer				
8980 From Resource 1000	2,630,000	-	-	-
Total 3.0	<u>2,630,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1	389,806	1,752,243	1,885,451	2,057,098
Total 4.0	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,057,098</u>
Total Available Funds	<u>\$ 3,120,522</u>	<u>\$ 1,866,653</u>	<u>\$ 2,022,956</u>	<u>\$ 2,194,598</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
Capital Outlay					
Buildings					
6213	Architect's Fees	\$ 148,463.31	\$ 39,034.42	\$ -	\$ -
6214	Testing	650	-	-	-
6215	Demolition/Grading	5,375	(1,499)	-	-
6216	Construction	762,210	(62,246)	-	-
6218	Inspection	7,011	-	-	-
6219	Other	301,391	8,092	(34,141)	-
6221	Advertising/Legal	8,068	-	-	-
	Total 6200	1,233,168	(16,619)	(34,141)	-
Equipment					
6481	Equip Add'l \$200-\$4999	55,146	(2,180)	-	-
6482	Equip Add'l >\$5000	66,635	-	-	-
6485	Computer Equip Add'l <\$4999	13,331	-	-	-
	Total 6400	135,112	(2,180)	-	-
	Total 6000 Series	1,368,279	(18,799)	(34,141)	-
	Total Expenditures	1,368,279	(18,799)	(34,141)	-
Contingency/Fund Balance					
7920	Restricted	1,752,243	1,885,451	2,057,098	2,194,598
	Total 7900	1,752,243	1,885,451	2,057,098	2,194,598
	Total 7000 Series	1,752,243	1,885,451	2,057,098	2,194,598
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 3,120,522	\$ 1,866,653	\$ 2,022,956	\$ 2,194,598

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 4,482,510
Local Income	<u>127,000</u>
Total Available Funds (TAF)	<u>\$ 4,609,510</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 748,432
3000	Employee Benefits	423,682
5000	Services and Operating Expenses	314,857
6000	Capital Outlay	<u>37,571,896</u>
	Total Expenditures	39,058,867
7900	Contingency / Reserves / (Deficit)	<u>(34,449,357)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 4,609,510</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8860 Interest	\$ 84,627	\$ 115,495	\$ 127,288	\$ 127,000
8890 Other Local Revenue	213,750	(210,934)	(103,234)	-
Total 1.0	<u>298,377</u>	<u>(95,439)</u>	<u>24,054</u>	<u>127,000</u>
2.0 Unaudited Beginning Balance July 1	10,608,458	8,624,143	6,529,670	4,482,510
Total 2.0	<u>10,608,458</u>	<u>8,624,143</u>	<u>6,529,670</u>	<u>4,482,510</u>
Total Available Funds	<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,553,723</u>	<u>\$ 4,609,510</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 113,029	\$ 40,064	\$ -	\$ 472,571
2119	Full Time Classified	176,152	91,510	68,782	275,861
	Total 2100	289,181	131,574	68,782	748,432
2349	Classified Overtime	3,945	4,465	319	-
	Total 2300	3,945	4,465	319	-
	Total 2000 Series	293,126	136,039	69,101	748,432
<u>Employee Benefits</u>					
3220	PERS Classified	40,285	20,623	12,174	147,598
	Total 3200	40,285	20,623	12,174	147,598
3320	OASDHI Classified	18,256	8,775	4,270	46,404
3325	Medicare Classified	4,272	2,053	1,006	10,852
	Total 3300	22,528	10,828	5,276	57,256
3420	H&W Classified	66,928	27,325	19,685	204,982
3460	OPEB Classified	614	284	139	1,496
	Total 3400	67,542	27,609	19,824	206,478
3520	SUI Classified	147	71	32	374
	Total 3500	147	71	32	374
3620	Work Comp Classified	1,465	1,239	1,003	11,976
	Total 3600	1,465	1,239	1,003	11,976
3920	Other - Classified	(142)	(457)	(17)	-
	Total 3900	(142)	(457)	(17)	-
	Total 3000 Series	131,825	59,914	38,292	423,682
<u>Books and Supplies</u>					
4555	Copying and Printing	3	72	65	-
4590	Office/Other Supplies	1,530	-	-	-
	Total 4500	1,533	72	65	-
4644	Repair Parts	-	68	-	-
	Total 4600	-	68	-	-
	Total 4000 Series	1,533	140	65	-
<u>Services and Operating Expenses</u>					
5110	Consultants	117,752	423,049	540,243	294,048
5198	Professional Services	224	11,920	(5,224)	6,920

**Riverside Community College District
2019-2020 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
	Total 5100	117,975	434,969	535,019	300,968
5421	GL & Property Expenses	3,518	1,632	1,106	11,976
	Total 5400	3,518	1,632	1,106	11,976
5649	Computer Software Maintenance/Lic	12,750	12,750	11,475	1,913
	Total 5600	12,750	12,750	11,475	1,913
5710	Audit	11,400	13,200	13,200	-
5730	Legal	-	4,956	-	-
5740	Advertising	-	-	245	-
	Total 5700	11,400	18,156	13,445	-
5890	Outside Services and Operating Costs	500	-	-	-
	Total 5800	500	-	-	-
	Total 5000 Series	146,143	467,507	561,045	314,857
Capital Outlay					
Site and Site Improvements					
6122	Engineering	-	-	-	691,427
6124	Testing	(1,035)	-	-	-
6127	Fixtures/Fixed Equipment	(57,675)	-	-	25,199
	Total 6100	(58,710)	-	-	716,626
Buildings					
6211	Advertising/Legal	-	3,830	-	-
6212	Engineering	46,903	155,075	10,134	-
6213	Architect's Fee	74,205	34,545	574,405	16,464,215
6214	Testing	1,350	-	14,310	-
6215	Demolition/Grading	25,061	(9,500)	-	-
6216	Construction	414,196	739,967	532,191	19,077,433
6217	Fixtures/Fixed Equipment	6,581	-	22,026	-
6218	Inspection	624	24,522	13,603	-
6219	Other Building Expense	307,345	135,654	109,216	-
6221	Advertising/Legal	161,000	-	-	-
6223	Architects Fee	-	25,914	-	86
6226	Remodel	-	18,879	981	1,210,532
6229	Other	(100)	-	-	-
	Total 6200	1,037,164	1,128,886	1,276,865	36,752,266
Equipment					
6481	Equip Add'l \$200-\$4999	230,646	97,315	60,075	103,004
6482	Equip Add'l >\$5000	62,882	-	29,258	-
6485	Computer Eq Add'l \$200-\$4999	65,237	35,182	36,512	-
6486	Computer Eq Add'l >\$5000	-	74,050	-	-
6495	Computer Eq Replacement \$200-\$499	722	-	-	-

**Riverside Community College District
2019-2020 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
	Total 6400	<u>359,487</u>	<u>206,548</u>	<u>125,844</u>	<u>103,004</u>
	Total 6000 Series	<u>1,337,941</u>	<u>1,335,434</u>	<u>1,402,710</u>	<u>37,571,896</u>
	Total Expenditures	<u>1,910,568</u>	<u>1,999,034</u>	<u>2,071,213</u>	<u>39,058,867</u>
<u>Contingency/Fund Balance</u>					
7910	Restricted	<u>8,996,266</u>	<u>6,529,670</u>	<u>4,482,510</u>	<u>(34,449,357)</u>
	Total 7900	<u>8,996,266</u>	<u>6,529,670</u>	<u>4,482,510</u>	<u>(34,449,357)</u>
	Total 7000 Series	<u>8,996,266</u>	<u>6,529,670</u>	<u>4,482,510</u>	<u>(34,449,357)</u>
Total Resource 4390					
Expenditures/Contingency/Fund Balance		<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,553,723</u>	<u>\$ 4,609,510</u>

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 5,889,544
Local Income	<u>9,591,148</u>
Total Available Funds (TAF)	<u>\$ 15,480,692</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 156,648
3000	Employee Benefits	103,740
5000	Services and Operating Expenses	<u>10,167,346</u>
	Total Expenditures	10,427,734
7900	Contingency / Reserves	<u>5,052,958</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 15,480,692</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 Other State Revenue	\$ (1,728)	\$ -	\$ -	\$ -
Total 1.0	<u>(1,728)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8830 Health Premiums from Other Funds	8,571,660	9,482,744	10,729,932	9,458,280
8860 Interest	23,213	70,453	157,135	122,142
8890 Administrative Fees	7,614	10,212	10,315	10,726
Total 2.0	<u>8,602,486</u>	<u>9,563,410</u>	<u>10,897,381</u>	<u>9,591,148</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>5,889,544</u>
Total Available Funds	<u>\$ 9,190,118</u>	<u>\$ 11,314,014</u>	<u>\$ 14,018,435</u>	<u>\$ 15,480,692</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 13,974	\$ 17,116	\$ 13,813	\$ 15,264
2119	Full Time Regular / Confidential	79,696	112,233	102,691	141,384
2129	Permanent Part-Time	14,904	2,846	-	-
	Total 2100	108,573	132,194	116,503	156,648
2349	Overtime	1	-	-	-
	Total 2300	1	-	-	-
	Total 2000 Series	108,574	132,194	116,503	156,648
<u>Employee Benefits</u>					
3170	STRS On Behalf - Acad Non-Teaching	(1,728)	-	-	-
	Total 3100	(1,728)	-	-	-
3220	PERS Classified	13,150	20,236	21,188	30,893
	Total 3200	13,150	20,236	21,188	30,893
3320	OASDHI Classified	5,807	8,019	7,184	9,590
3325	Medicare Classified	1,547	1,900	1,685	2,271
	Total 3300	7,353	9,919	8,868	11,861
3420	H&W Classified	23,410	46,658	47,331	58,089
3460	OPEB Classified	222	263	235	313
	Total 3400	23,632	46,921	47,566	58,402
3520	SUI Classified	53	65	55	78
	Total 3500	53	65	55	78
3620	Work Comp Classified	539	1,219	1,775	2,506
	Total 3600	539	1,219	1,775	2,506
3920	OB Classified	70	52	(60)	-
	Total 3900	70	52	(60)	-
	Total 3000 Series	43,069	78,413	79,392	103,740
<u>Services and Operating Expenses</u>					
5110	Consultant	(5,145)	70,585	39,568	71,000
5198	Professional Services	34,620	34,177	28,507	43,100
	Total 5100	29,475	104,762	68,075	114,100
5400	Self Insurance Claims	6,846,362	7,363,052	-	-
5401	Self Insurance Claims	-	-	7,274,102	9,535,740
5421	GL & Property Expenses	1,303	1,586	1,864	2,506
5450	Insurance Claims	410,729	510,273	587,247	515,000
	Total 5400	7,258,394.47	7,874,911.32	7,863,213.49	10,053,246

**Riverside Community College District
2019-2020 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
5691	Governmental Fees	-	2,680	1,706	-
	Total 5600	-	2,680	1,706	-
	Total 5000 Series	7,287,870	7,982,353	7,932,995	10,167,346
	Total Expenditures	7,439,513	8,192,961	8,128,890	10,427,734
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,750,605	3,121,053	5,889,544	5,052,958
	Total 7900	1,750,605	3,121,053	5,889,544	5,052,958
	Total 7000 Series	1,750,605	3,121,053	5,889,544	5,052,958
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 9,190,118	\$ 11,314,014	\$ 14,018,435	\$ 15,480,692

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 1,028,905
Local Income	<u>2,814,278</u>
Total Available Funds (TAF)	<u>\$ 3,843,183</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 492,688
3000	Employee Benefits	243,928
4000	Books and Supplies	12,800
5000	Services and Operating Expenses	1,887,802
6000	Capital Outlay	<u>19,700</u>
	Total Expenditures	2,656,918
7900	Contingency / Reserves	<u>1,186,265</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 3,843,183</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 Other State Revenue	\$ 1,198	\$ 344	\$ -	\$ -
Total 1.0	<u>1,198</u>	<u>344</u>	<u>-</u>	<u>\$ -</u>
2.0 Local Income				
8830 Workers Comp Premiums From Other Funds	657,283	1,339,736	2,386,271	2,741,078
8860 Interest	39,479	60,334	81,768	73,200
8878 Insurance	21,333	-	-	-
Total 2.0	<u>718,094</u>	<u>1,400,071</u>	<u>2,468,039</u>	<u>2,814,278</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>3,078,468</u>	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,028,905</u>
Total Available Funds	<u>\$ 3,797,761</u>	<u>\$ 3,677,574</u>	<u>\$ 3,830,793</u>	<u>\$ 3,843,183</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 186,295	\$ 227,852	\$ 265,031	\$ 279,461
2119	Full Time Regular / Confidential	50,430	91,239	147,986	213,227
2129	Permanent Part-Time	-	13,920	-	-
	Total 2100	236,726	333,011	413,018	492,688
2349	Overtime	252	5,813	(1,536)	-
	Total 2300	252	5,813	(1,536)	-
	Total 2000 Series	236,978	338,824	411,482	492,688
<u>Employee Benefits</u>					
3120	STRS - Classified	1,153	-	-	-
3160	STRS On Behalf - Classified	5,690	344	-	-
3170	STRS On Behalf - Acad Non-Teaching	(4,492)	-	-	-
	Total 3100	2,351	344	-	-
3220	PERS Classified	31,296	45,772	68,269	97,163
	Total 3200	31,296	45,772	68,269	97,163
3320	OASDHI Classified	12,581	17,646	22,505	26,820
3325	Medicare Classified	3,400	4,795	5,927	7,144
	Total 3300	15,981	22,441	28,432	33,964
3420	H&W Classified	49,923	72,143	90,099	103,686
3460	OPEB Classified	495	665	820	985
	Total 3400	50,418	72,808	90,919	104,671
3520	SUI Classified	118	165	191	247
	Total 3500	118	165	191	247
3620	Work Comp Classified	1,178	3,079	6,143	7,883
	Total 3600	1,178	3,079	6,143	7,883
3920	OB Classified	142	574	190	-
	Total 3900	142	574	190	-
	Total 3000 Series	101,485	145,183	194,145	243,928
<u>Books and Supplies</u>					
4555	Copying and Printing	4	718	69	-
4590	Office/Other Supplies	11,647	138,441	55,394	12,000
	Total 4500	11,651	139,158	55,463	12,000

**Riverside Community College District
2019-2020 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
4710	Food	-	-	-	800
	Total 4700	-	-	-	800
	Total 4000 Series	11,651	139,158	55,463	12,800
<u>Services and Operating Expenses</u>					
5130	Doctors / Nurses	8,894	(2,896)	(2,881)	4,000
5198	Professional Services	251,470	136,696	107,449	178,000
	Total 5100	260,364	133,800	104,568	182,000
5210	Mileage	549	482	302	400
5220	Conference	2,358	1,382	3,780	4,800
	Total 5200	2,907	1,864	4,081	5,200
5310	Dues / Memberships	760	760	775	800
	Total 5300	760	760	775	800
5420	Work. Comp. Excess Liability Insur.	194,081	198,787	229,901	274,400
5421	GL & Property Expenses	2,844	4,066	6,584	7,958
5450	Claims Expense	14,997	20,400	27,600	31,000
5451	Claims Payments	632,567	1,251,409	1,730,984	1,340,000
	Total 5400	844,489	1,474,662	1,995,069	1,653,358
5540	Telephone	-	-	8,241	8,244
5541	Cell Phone	1,652	1,173	1,896	1,300
	Total 5500	1,652	1,173	10,137	9,544
5644	Repairs	2,682	(197)	-	900
5691	Governmental Fees	22,255	35,790	30,073	36,000
	Total 5600	24,937	35,593	30,073	36,900
5730	Legal	-	5,000	(5,000)	-
5740	Advertising	-	209	-	-
	Total 5700	-	5,209	(5,000)	-
5890	Outside Services and Operating Costs	-	-	400	-
	Total 5800	-	-	400	-
	Total 5000 Series	1,135,109	1,653,061	2,140,103	1,887,802
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	1,452	-	-	-
	Total 6100	1,452	-	-	-

**Riverside Community College District
2019-2020 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
Buildings					
6223	Architects Fee	7,612	1,397	-	19,700
	Total 6200	7,612	1,397	-	19,700
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	17,524	37,196	695	-
6482	Equipment Addt'l > \$5,000	8,790	-	-	-
	Total 6400	26,314	37,196	695	-
	Total 6000 Series	35,378	38,593	695	19,700
	Total Expenditures	1,520,601	2,314,819	2,801,888	2,656,918
Contingency/Fund Balance					
7920	Restricted	2,277,159	1,362,754	1,028,905	1,186,265
	Total 7900	2,277,159	1,362,754	1,028,905	1,186,265
	Total 7000 Series	2,277,159	1,362,754	1,028,905	1,186,265
Total Resource 6110					
Expenditures/Contingency/Fund Balance		\$ 3,797,761	\$ 3,677,574	\$ 3,830,793	\$ 3,843,183

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 967,516
Local Income	<u>2,302,529</u>
Total Available Funds (TAF)	<u>\$ 3,270,045</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 208,030
3000	Employee Benefits	103,899
4000	Books and Supplies	6,800
5000	Services and Operating Expenses	<u>2,321,329</u>
	Total Expenditures	2,640,058
7900	Contingency / Reserves	<u>629,987</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 3,270,045</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 State Income				
8690 STRS on Behalf	\$ 2,188	\$ 132	\$ -	\$ -
Total 1.0	<u>2,188</u>	<u>132</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8830 General Liability Premiums From Other Funds	1,343,959	1,474,802	2,148,767	2,284,529
8860 Interest	10,754	18,696	22,294	18,000
8890 Other Local Revenue	1,690	-	-	-
Total 2.0	<u>1,356,403</u>	<u>1,493,498</u>	<u>2,171,061</u>	<u>2,302,529</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>	<u>967,516</u>
Total Available Funds	<u>\$ 2,601,923</u>	<u>\$ 2,867,710</u>	<u>\$ 3,072,581</u>	<u>\$ 3,270,045</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 71,582	\$ 87,635	\$ 101,935	\$ 107,485
2119	Full Time Regular / Confidential	19,514	43,839	71,212	100,545
2129	Permanent Part-Time	-	6,959	-	-
	Total 2100	91,096	138,433	173,147	208,030
2349	Overtime	118	2,959	(1,346)	-
	Total 2300	118	2,959	(1,346)	-
	Total 2000 Series	91,214	141,393	171,801	208,030
<u>Employee Benefits</u>					
3120	STRS - Classified	444	-	-	-
3160	STRS On Behalf - Classified	2,188	132	-	-
	Total 3100	2,632	132	-	-
3220	PERS Classified	12,053	18,978	28,815	41,025
	Total 3200	12,053	18,978	28,815	41,025
3320	OASDHI Classified	4,847	7,361	9,509	11,465
3325	Medicare Classified	1,310	1,997	2,479	3,017
	Total 3300	6,157	9,358	11,988	14,482
3420	H&W Classified	19,201	30,447	38,244	44,544
3460	OPEB Classified	191	277	343	415
	Total 3400	19,392	30,724	38,587	44,959
3520	SUI Classified	45	69	80	104
	Total 3500	45	69	80	104
3620	Work Comp Classified	454	1,284	2,565	3,329
	Total 3600	454	1,284	2,565	3,329
3920	OB Classified	55	270	55	-
	Total 3900	55	270	55	-
	Total 3000 Series	40,787	60,815	82,089	103,899
<u>Books and Supplies</u>					
4540	Health Supplies	1,252	-	-	-
4555	Copying and Printing	-	-	-	300
4590	Office/Other Supplies	92	73,620	2,073	6,500
	Total 4500	1,344	73,620	2,073	6,800
	Total 4000 Series	1,344	73,620	2,073	6,800

**Riverside Community College District
2019-2020 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	26,522	35,850	21,741	70,500
	Total 5100	26,522	35,850	21,741	70,500
5210	Mileage	28	-	-	-
5220	Conferences	322	-	-	-
	Total 5200	350	-	-	-
5310	Dues / Memberships	360	360	375	400
	Total 5300	360	360	375	400
5420	Work. Comp. Excess Liability Insur.	730,701	830,497	926,034	1,081,700
5421	GL & Property Expenses	1,095	1,697	2,749	3,329
5450	Claims Expense	468	(12,313)	(13,836)	-
5451	Claims Payments	(159,904)	55,590	421,382	365,000
	Total 5400	572,359	875,471	1,336,328	1,450,029
5541	Cell Phone	537	397	394	400
	Total 5500	537	397	394	400
5644	Repairs	(372)	(197)	-	-
	Total 5600	(372)	(197)	-	-
5730	Legal	493,721	774,379	490,264	800,000
	Total 5700	493,721	774,379	490,264	800,000
5880	Personal Property Damage	1,020	-	-	-
	Total 5800	1,020	-	-	-
	Total 5000 Series	1,094,498	1,686,260	1,849,102	2,321,329
<u>Capital Outlay</u>					
Buildings					
6223	Architects Fee	-	141	-	-
	Total 6200	-	141	-	-
Equipment					
6481	Equipment Add'l \$200 to \$4,999	-	3,961	-	-
	Total 6400	-	3,961	-	-
	Total 6000 Series	-	4,102	-	-
	Total Expenditures	1,227,843	1,966,189	2,105,065	2,640,058

**Riverside Community College District
2019-2020 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,374,080	901,520	967,516	629,987
	Total 7900	<u>1,374,080</u>	<u>901,520</u>	<u>967,516</u>	<u>629,987</u>
	Total 7000 Series	<u>1,374,080</u>	<u>901,520</u>	<u>967,516</u>	<u>629,987</u>
Total Resource 6120					
Expenditures/Contingency/Fund Balance		<u>\$ 2,601,923</u>	<u>\$ 2,867,710</u>	<u>\$ 3,072,581</u>	<u>\$ 3,270,045</u>

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

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1	\$ 1,733,028
Local Income	<u>517,289</u>
Total Available Funds (TAF)	<u>\$ 2,250,317</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>2,400</u>
	Total Expenditures	2,400
7900	Contingency / Reserves	<u>2,247,917</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 2,250,317</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
1.0 Local Income				
8835 Contract Services - OPEB	\$ 273,984	\$ 290,168	\$ 316,840	\$ 342,189
8860 Interest	184	922	929	1,100
8890 Other Local Revenue	<u>240,977</u>	<u>116,869</u>	<u>173,933</u>	<u>174,000</u>
Total 1.0	<u>515,145</u>	<u>407,959</u>	<u>491,702</u>	<u>517,289</u>
2.0 Unaudited Beginning Balance July 1	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>
Total 2.0	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>
Total Available Funds	<u>\$ 840,484</u>	<u>\$ 1,245,843</u>	<u>\$ 1,735,348</u>	<u>\$ 2,250,317</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Unaudited Actuals 2018-2019</u>	<u>Final Budget Proposal 2019-2020</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	\$ 2,600	\$ 2,197	\$ 2,321	\$ 2,400
	Total 5800	<u>2,600</u>	<u>2,197</u>	<u>2,321</u>	<u>2,400</u>
	Total 5000 Series	<u>2,600</u>	<u>2,197</u>	<u>2,321</u>	<u>2,400</u>
	Total Expenditures	<u>2,600</u>	<u>2,197</u>	<u>2,321</u>	<u>2,400</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	837,884	1,243,646	1,733,028	2,247,917
	Total 7900	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,247,917</u>
	Total 7000 Series	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,247,917</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 837,884</u>	<u>\$ 1,245,843</u>	<u>\$ 1,735,348</u>	<u>\$ 2,250,317</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	450,000	
FSEOG Student Grants and Book Waivers		500,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College		21,050,000	21,050,000
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		600,000	
Un-Subsidized Loan		600,000	
Total Norco College		18,900,000	18,900,000
Riverside City College			
Federal Work Study		650,000	
FSEOG Student Grants and Book Waivers		725,000	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		3,000,000	
Un-Subsidized Loan		3,000,000	
Total Riverside City College		42,375,000	42,375,000
Total Federal Income			82,325,000
Total Available Funds (TAF)		\$	82,325,000

EXPENDITURES

Object Code

Federal Expenditures			
Moreno Valley College			
7510	Federal Work Study	\$	450,000
	FSEOG Student Grants and Book Waivers		500,000
	PELL Student Grants and Book Waivers		18,000,000
	Subsidized Loan		1,100,000
	Un-Subsidized Loan		1,000,000
	Total Moreno Valley College		21,050,000
Norco College			
	Federal Work Study		350,000
	FSEOG Student Grants and Book Waivers		350,000
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		600,000
	Un-Subsidized Loan		600,000
	Total Norco College		18,900,000
Riverside City College			
	Federal Work Study		650,000
	FSEOG Student Grants and Book Waivers		725,000
	PELL Student Grants and Book Waivers		35,000,000
	Subsidized Loan		3,000,000
	Un-Subsidized Loan		3,000,000
	Total Riverside City College		42,375,000
Total Federal Expenditures		\$	82,325,000
Contingency			-
Total Student Federal Grants		\$	82,325,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$	-
Moreno Valley College			
Cal Grants	\$ 1,700,000		
Student Success Completion Grant	1,300,000		
Total Moreno Valley College			3,000,000
Norco College			
Cal Grants	1,000,000		
Student Success Completion Grant	900,000		
Total Norco College			1,900,000
Riverside City College			
Cal Grants	3,950,000		
Student Success Completion Grant	2,900,000		
Total Riverside City College			6,850,000
State Income - Cal Grant B, C, and SSCG			11,750,000
Total Available Funds (TAF)		\$	11,750,000

EXPENDITURES

Object Code

7510	Moreno Valley College			
	Cal Grants	\$ 1,700,000		
	Student Success Completion Grant	1,300,000		
	Total Moreno Valley College		\$	3,000,000
	Norco College			
	Cal Grants	1,000,000		
	Student Success Completion Grant	900,000		
	Total Norco College			1,900,000
	Riverside City College			
	Cal Grants	3,950,000		
	Student Success Completion Grant	2,900,000		
	Total Riverside City College			6,850,000
	Total State - Cal Grant B and C		\$	11,750,000
	Contingency			-
	Total State of California Student Grants		\$	11,750,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 133,695
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>300,000</u>	
Total Income		<u>700,000</u>
Total Available Funds (TAF)		<u><u>\$ 833,695</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 280,217	
	Norco College	226,739	
	Riverside City College	<u>326,739</u>	
	Total Expenditures		\$ 833,695
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 833,695</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 1,011,101
Local Income		
ASMVC		
Student Fees	\$ 279,076	
Interest	894	
Total ASMVC Local Income		279,970
ASNC		
Student Fees	287,463	
Interest	921	
Total ASNC Local Income		288,384
ASRCC		
Student Fees	963,461	
Interest	3,086	
Total ASRCC Local Income		966,547
Total Local Income ASRCCD		\$ 1,534,901
Total Available Funds (TAF)		\$ 2,546,002

EXPENDITURES

<u>Account Code</u>		
934	ASMVC - ASB	\$ 222,100
930	ASMVC - Organizations	\$ 27,900
930	ASMVC - FTA Fees	18,240
	Total ASMVC Expenditures	\$ 268,240
921	ASNC - ASB	240,600
921	ASNC - FTA Fees	18,788
926	ASNC - Athletics	20,500
924	ASNC - Organizations	41,400
	Total ASNC Expenditures	321,288
910	ASRCC - ASB	190,555
910	ASRCC - FTA Fees	62,971
906	ASRCC - Athletics	259,500
905	ASRCC - Organizations	154,825
	Total ASRCC Expenditures	667,851
Total Expenditures		\$ 1,257,379
Total ASRCCD Contingency		1,288,623
Total ASRCCD Expenditures plus Ending Balances		\$ 2,546,002

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash Basis – Method of accounting in

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

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

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

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

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

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

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

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

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

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

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

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

Current Expense of Education (CEE) –

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

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

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

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

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

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

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

Education Protection Account (EPA) –

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

Employee Benefits (Object Code Series

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

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

SB 361 – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology. SB 331 was replaced by the Student Centered Funding Formula in FY 2018-19.

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

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

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

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

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

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

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

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

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

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

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

designation may be changed at the Board's discretion.

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

The seal of Riverside Community College District is circular. It features a central torch with a flame, set against a background of radiating lines. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is written around the top inner edge of the seal. Below the torch, there are two banners. The upper banner contains the motto "THROUGH KNOWLEDGE AND SERVICE", and the lower banner contains "PURPOSE". The year "1916" is inscribed at the bottom of the seal.

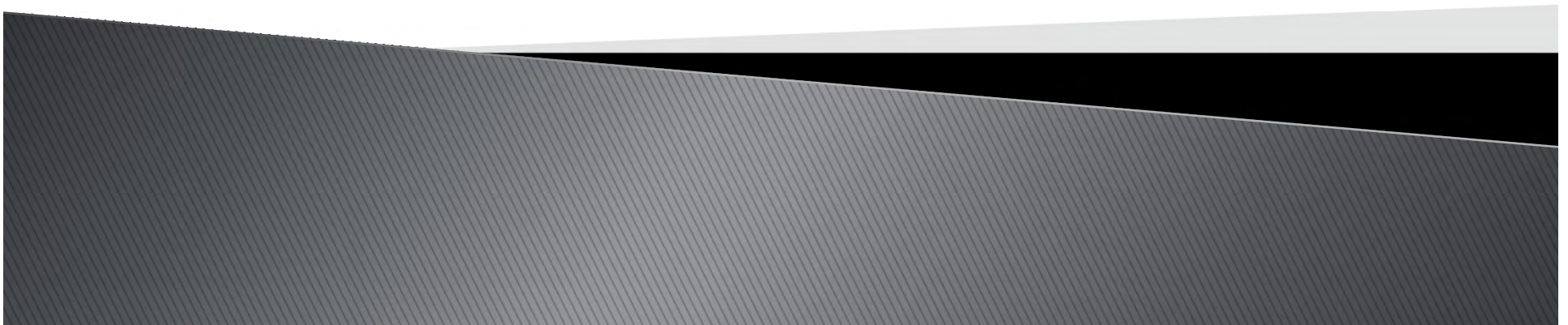
RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2019-2020

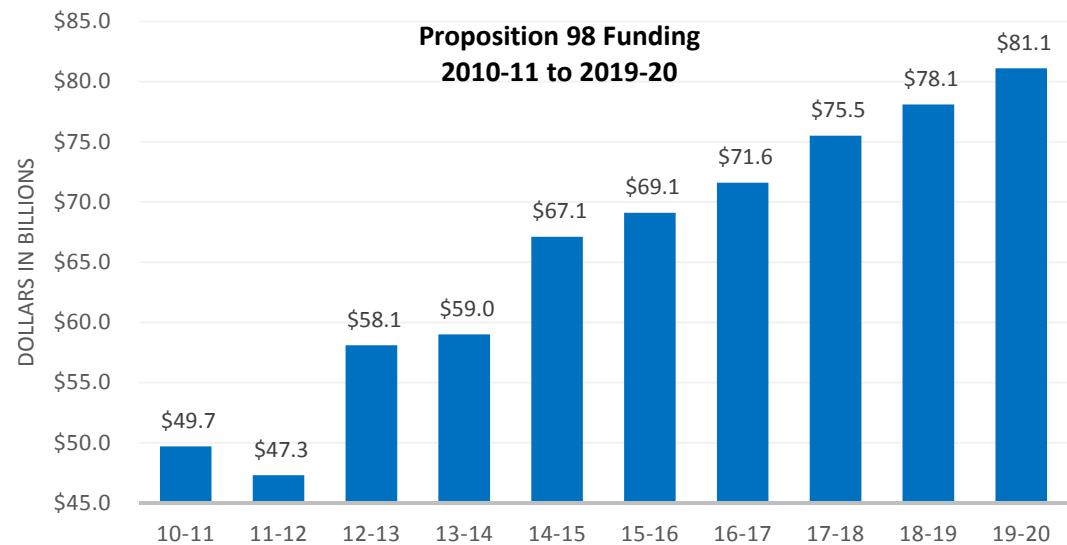
September 3, 2019

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



Proposition 98 Minimum Guarantee

- FY 2018-19 approved budget set the K-14 minimum guarantee at \$75.2 billion...now revised to \$78.1 billion.
- FY 2019-20 - Governor estimates the guarantee at \$81.1 billion.
 - A year over year increase of 3.84%
 - \$246 million in new funding for Community Colleges
 - Community College share of Proposition 98 – 10.93%
 - 63.18% increase since 2010-11



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Base Changes
(In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>
<u>Apportionment*</u>	
Growth (.55%/1.11%)	\$ 25.0
COLA (3.26%)	230.0
Net Technical Adjustments	<u>(95.0)</u>
Total Apportionment/Unrestricted Ongoing Revenues	<u>\$ 160.0</u>
<u>Unrestricted One-Time Revenues</u>	<u>\$ -</u>
Total Unrestricted Revenues	<u><u>\$ 160.0</u></u>

*These funding increases will be reflected in the rates for the Base, Equity, and Student Success allocations under the Student Centered Funding Formula.



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Base Changes
(In Millions)

<u>Restricted Revenues</u>	<u>State</u>
California Promise (AB19) - 2nd Year	\$ 45.0
F/T Student Success Grant/Completion Grant Consolidation	18.0
COLA for Categorical Programs	13.0
Legal Services for Undocumented Immigrants	<u>10.0</u>
Total Restricted Revenues	<u><u>\$ 86.0</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Base Changes
(In Millions)

<u>Other</u>	<u>State</u>
Physical Plant and Instructional Equipment Proposition 51 - State GO Bond (20 Continuing Projects & 39 New Projects)	\$ 39.6
Total "Other" Restricted Revenues	<u>353.5</u> <u>\$ 393.1</u>

Riverside Community College District

Capital Facilities Projects (FPP's Scheduled for Funding in FY 2020-21 Budget)*

- Riverside City College - Life Science/Physical Science

*The Chancellor’s Office is proposing a modification to the Capital Outlay project scoring process to provide better alignment with the Vision for Success Goals.



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2019-2020 Final Budget

Student Centered Funding Formula (SCFF)

The Budget continues with the second year of implementation of the student centered funding formula, providing funding for enrollment, including the number of low-income students served and the number of students who meet specified student success metrics, such as degree or certificate, completion, transfers, etc. For FY 2019-20, the funding formula includes the following:

- Calculation of funding rates so that 70% is allocated for enrollment; 20% is allocated for equity; and 10% is allocated for student success.
- Calculation of the student success allocation to: 1) count only the highest of all awards a student earned in the same year and only if the student was enrolled in the district in the year the award was granted; 2) amend the definition of a transfer student to one who transferred to a four-year institution, completed 12 or more units in the district, in the year prior to transfer; 3) calculate the allocation based on three-year averages for each metric.
- Extends hold harmless provision through 2021-22.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

<u>Student Centered Funding Formula</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>
<u>Planned Three Year Phase-In</u>			
Base Allocation (Enrollment)	70 %	65 %	60 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	15 %	20 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>
<u>Revised Three Year Phase-In</u>			
Base Allocation (Enrollment)	70 %	70 %	70 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	10 %	10 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Pension Relief – The Governor’s Budget Proposal includes a total of \$3 billion to reduce the K-12 and Community College share of the unfunded CalSTRS and CalPERS pension liabilities and to reduce rates. A total of \$850 million (\$500 million in FY2019-20 and \$350 million in FY 2020-21) would be provided to reduce rates. The remaining \$2.3 billion would be paid to CalSTRS and CalPERS through FY 2022-23.

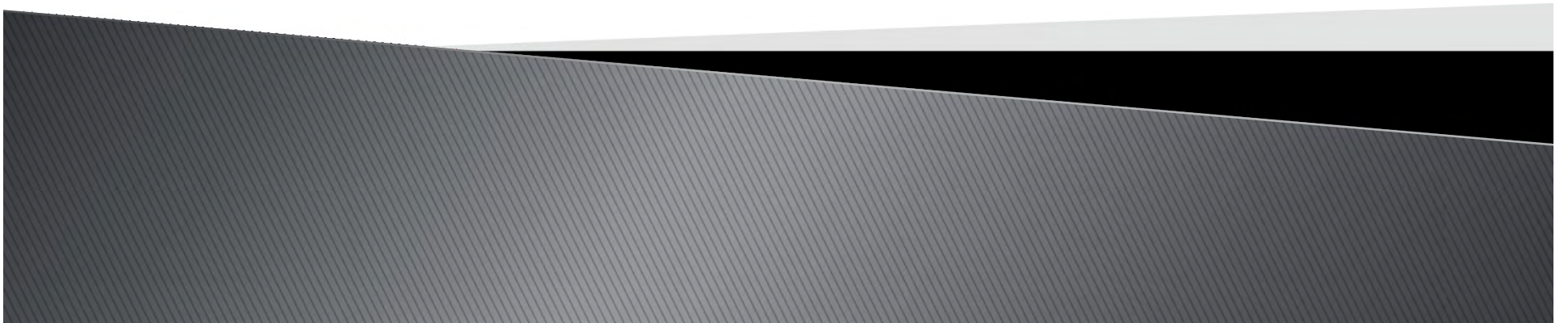
	FY 2019-20		FY 2020-21	
	CalSTRS	CalPERS	CalSTRS	CalPERS
Current Funding Plan - Employer Rates	18.13 %	20.73 %	19.10 %	23.60 %
Proposed Funding Plan - Employer Rates	17.10 %	19.72 %	18.40 %	22.70 %

Cal Grant Expansion – Provides \$121.6 million additional financial aid for students who have dependent children...up to \$6,000 annually to cover non-tuition costs. Provides \$9.6 million to fund 4,250 new Cal Grant awards.

Longitudinal Student Data System – Provides \$10 million to begin planning a new statewide system to connect student information from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies.



FY 2019-2020 FINAL BUDGET



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

FY 2018-19 Credit FTES

	Budget
FY 2016-17 Funded FTES	29,578.89
FY 2017-18 Funded FTES	29,645.01
FY 2018-19 Base FTES	29,645.01
3 Year Total FTES	88,868.91
Divided by 3 Years	3
3-Year Average FTES	29,622.97
Growth (System 1.0%; RCCD 2.23%)	660.59
Total Funded FTES Target	30,283.56
Unfunded FTES (.80%)	241.23
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 FTES Shortfall	532.23
FY 2018-19 FTES Target - Adopted Budget	31,057.02
Additional FTES	799.98
FY 2018-19 FTES Revised Target	31,857.00



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

FY 2018-19 Credit FTES

	Actual
FY 2016-17 Funded FTES	28,866.37
FY 2017-18 Funded FTES	29,607.55
FY 2018-19 Base FTES	28,869.73
3 Year Total FTES	87,343.65
Divided by 3 Years	3
3-Year Average FTES	29,114.55
Special Admit FTES	850.00
Incarcerated FTES	83.00
Total Funded FTES	30,047.55

* Special Admit and incremental credit FTES are excluded from SCFF and receive funding at the full credit FTES rate.



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula				
FY 2018-2019 at P2				
Base Allocation: 70%				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	3,727	\$	5,457
			\$	3,347
			Funded FTES	Amount
Basic Allocation			\$	12,406,247
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 28,866.37; FY 17-18 - 29,607.55; FY 18-19 - 28,869.73 = 87,734.65/3 = 29,114.55			29,114.55	\$ 108,509,927
Special Admit Students 802.83 + 47.17 (Credit FTES)			850.00	\$ 4,638,173
Incarcerated 34.91 + 48.09 (Credit FTES)			83.00	\$ 452,904
Non-Credit FTES (Base - 82.07 + Growth - 63.24)			145.31	\$ 486,424
Total Base Allocation			30,192.86	\$ 126,493,674
Supplemental Allocation: 20%				
Supplemental Rate per Point	\$	919		
	Rate	Total Counts	Total Dollars	%to
Supplemental Metrics (FY 2017-2018)	(a)	(b)	(a) + (b)	Total
Pell Grant	\$ 919	14,777	\$ 13,580,063	32.22%
AB 540 Students	\$ 919	1,493	\$ 1,372,067	3.25%
California Promise Grant Students (BOG Waivers)	\$ 919	29,598	\$ 27,200,562	64.53%
Total Supplemental Allocation		45,868	\$ 42,152,692	100%

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District						
Apportionment Calculation Under the Proposed New Student Centered Funding Formula						
FY 2018-2019 at P2						
Student Success Incentive Allocation: 10%						
Success Rate per Point (Success/Equity)						
	\$	440	\$	167	\$	111
	Rate	Total Counts	Total Dollars	% to Total		
	(a)	(b)	(a) + (b)			
Success Metrics (FY 2017-2018)						
Associate Degree for Transfer (ADT)	\$ 1,760	920	\$ 1,619,200	10.42%		
Associate Degree	\$ 1,320	5,045	\$ 6,659,400	42.87%		
Credit Certificates Requiring 18+ Units	\$ 880	1,034	\$ 909,920	5.86%		
Transfer-Level Math and English Completion in 1st Year	\$ 880	827	\$ 727,760	4.68%		
Transfer to 4-Year Institutions	\$ 660	2,121	\$ 1,399,860	9.01%		
CTE Units Completion of 9+ Units	\$ 440	4,286	\$ 1,885,840	12.14%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 440	5,300	\$ 2,332,000	15.01%		
Total Success Metrics Allocation		19,533	\$ 15,533,980	100.00%		
	Rate	Total Counts	Total Dollars	% to Total		
	(a)	(b)	(a) + (b)			
Success Equity Metrics - BOG Students (FY 2018-2019)						
Associate Degree for Transfer (ADT)	\$ 666	559	\$ 372,294	11.63%		
Associate Degree	\$ 500	3,082	\$ 1,539,459	48.10%		
Credit Certificates Requiring 18+ Units	\$ 333	537	\$ 178,821	5.59%		
Transfer-Level Math and English Completion in 1st Year	\$ 333	384	\$ 127,872	4.00%		
Transfer to 4-Year Institutions	\$ 250	1,052	\$ 262,737	8.21%		
CTE Units Completion of 9+ Units	\$ 167	2,299	\$ 382,784	11.96%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 167	2,020	\$ 336,330	10.51%		
Total Success Equity Metrics Allocation - BOG Waiver Students		9,933	\$ 3,200,297	100.00%		
	Rate	Total Counts	Total Dollars	% to Total		
	(a)	(b)	(a) + (b)			
Success Equity Metrics - Pell Students (FY 2018-2019)						
Associate Degree for Transfer (ADT)	\$ 444	751	\$ 333,444	11.10%		
Associate Degree	\$ 333	4,161	\$ 1,385,613	46.11%		
Credit Certificates Requiring 18+ Units	\$ 222	748	\$ 166,056	5.53%		
Transfer-Level Math and English Completion in 1st Year	\$ 222	555	\$ 123,210	4.10%		
Transfer to 4-Year Institutions	\$ 167	1,558	\$ 259,407	8.63%		
CTE Units Completion of 9+ Units	\$ 111	3,262	\$ 362,082	12.05%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 111	3,381	\$ 375,291	12.49%		
Total Success Equity Metrics Allocation - Pell Students		14,416	\$ 3,005,103	100.00%		
Total Student Success Incentive Allocation			\$ 21,739,285			

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District		
Apportionment Calculation Under the Proposed New Student Centered Funding Formula		
FY 2018-2019 at P2		
Total Apportionment		
Total Computational Revenue Under New Funding Formula for FY 2018-19	\$ 190,385,650	
Less, Adjustment for TCR Constraint at PY TCR plus 3 times COLA (($\$173,724,960$) + ($3 \times 2.71\% = 8.13\%$))	\$ (2,536,851)	
Net Computational Revenue Paid Under SCFF for FY 2018-19	\$ 187,848,799	
Less, FY 2018-19 Estimated Deficit Applied to Constrained Apportionment ($3.33\% \times \$43,280,000$)	\$ (1,162,428)	-0.62%
Adjusted FY 2018-19 TCR at P1	\$ 186,686,371	
Total Computational Revenue in Adopted Base Budget for FY 2018-19	\$ 186,480,836	
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2018-19	\$ 205,535	
Total Difference Between Actual TCR and Funded TCR	\$ (3,699,279)	

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

FY 2019–20 Credit FTES Projections

FY 2017-18 Funded FTES*	29,607.55
FY 2018-19 Funded FTES*	28,869.73
FY 2019-20 Base FTES*	<u>30,518.74</u>
3 Year Total FTES	88,996.02
Divided by 3 Years	<u>3</u>
3-Year Average - Estimated SCFF Funded FTES	29,665.34
Growth	329.58
Special Admit FTES	924.76
Incarcerated FTES	<u>83.92</u>
Total Funded FTES	31,003.60
Total Credit FTES Target	<u>31,857.00</u>
Unfunded FTES	<u><u>(853.40)</u></u>

* Special Admit and incarcerated credit FTES are excluded from SCFF and receive funding at the full credit FTES rate.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

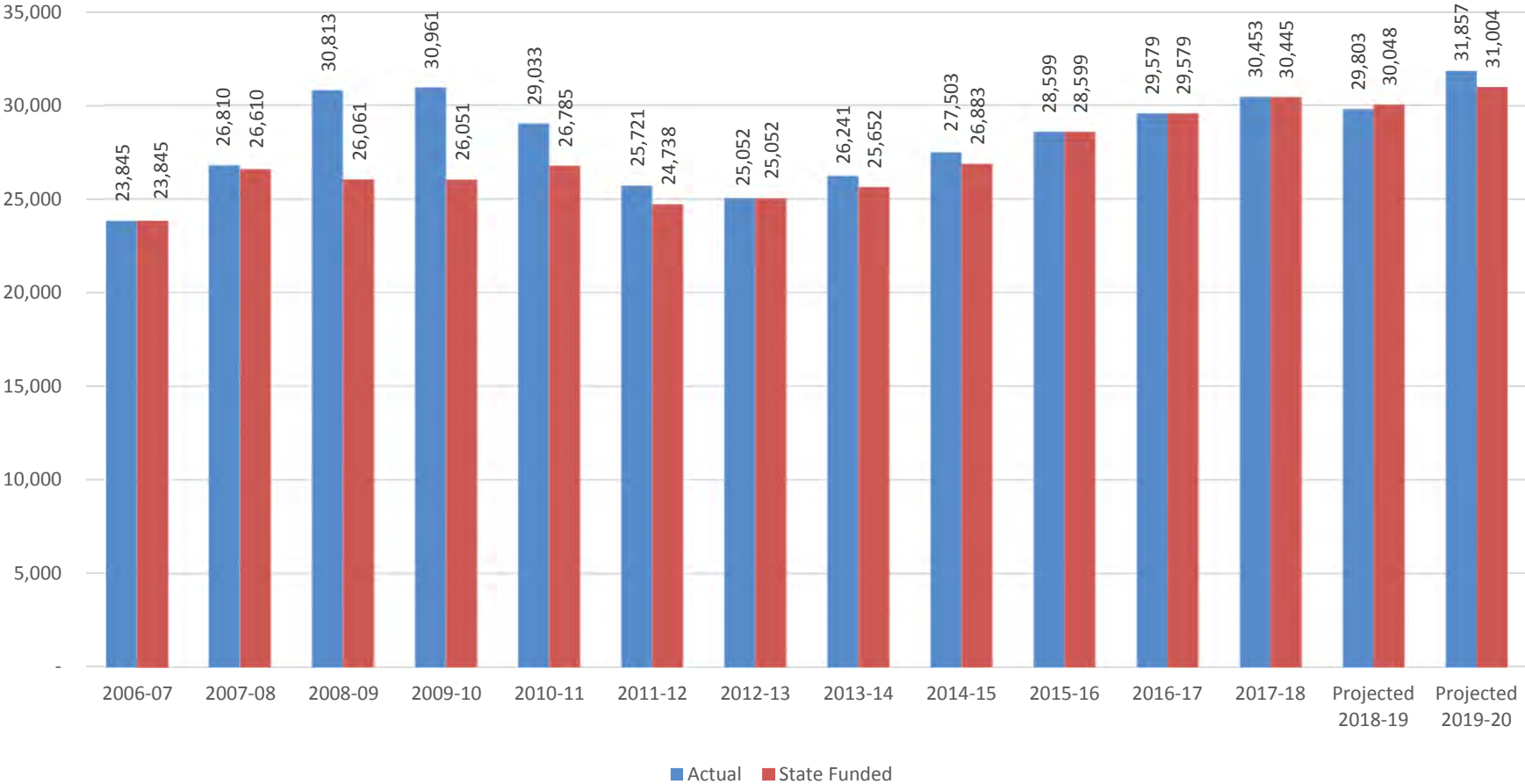
FY 2019-20 FTES Target

	FY 18-19 Original FTES Target	FY 18-19 Actual FTES Results	FY 18-19 FTES (Shortfall) Excess	Reallocation of FTES Shortfall	Revised Base FTES from FY 18-19 Target	Remaining FY 17-18 Shift of 799.98 FTES	FY 19-20 FTES Target
MVC	7,399.24	7,183.22	(216.02)	-	7,183.22	88.88	7,272.10
NC	7,135.39	7,099.41	(35.98)	-	7,099.41	266.66	7,366.07
RCC	16,522.40	16,876.33	353.93	252.00	17,128.33	90.50	17,218.83
Total District	31,057.02	31,158.96	101.94	252.00	31,410.96	446.04	31,857.00

Note: FY 2019-20 FTES targets were established through the District Enrollment Management Committee, taking into consideration the principles of the Budget Allocation Model whereby a shortfall attainment of FTES targets for two consecutive fiscal years will result in a reallocation of FTES.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

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



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

**FY 2019-20 Supplemental
Metrics Projections**

<u>Supplemental Metrics</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Pell Grant Recipients	13,993	14,777	15,605
AB 540 Students	1,457	1,493	1,530
College Promise Grant Recipients (formerly BOG Waiver)	29,060	29,598	30,146
Totals	<u>44,510</u>	<u>45,868</u>	<u>47,281</u>

Note: The Supplemental (Equity) portion of the Student Centered Funding Formula provides apportionment funding for the following categories:

- 1) Each student who is the recipient of financial aid under the Federal Pell Grant program based on the headcount data of students in the prior year.
- 2) Each student who is granted an exemption from non-resident tuition pursuant to Education Code Section 68130.5 (AB 540) based on headcount data for students from the prior year.
- 3) Each student who receives a fee waiver pursuant to Education Code Section 76300 (College Promise) based on headcount data from the prior year.

The above shows Supplemental metric data over each of the last three fiscal years for comparison purposes. For FY 2019-20 apportionment, only the most recent prior year data is used in the calculation. Since FY 2018-19 data is not available prior to the timeline for adoption of the FY 2019-20 budget, estimated data was developed using a weighting methodology based on historical trends.

FY 2019-20 Student Success Metrics Projections

<u>Success Metrics</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Total</u>	<u>3 Yr Avg</u>
<u>All Students</u>					
Associate Degree for Transfer (ADT)	523	811	1,258	2,592	864
Associate Degree	1,776	2,217	2,768	6,761	2,254
Credit Certificates Requiring 18+ Units	425	470	520	1,415	472
Transfer-Level Math and English Completion in 1st Year	378	785	1,630	2,793	931
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	2,890	2,719	2,558	8,167	2,722
CTE Units Completion of 9+ Units	3,700	3,908	4,128	11,736	3,912
Living Wage Attainment Within 1 Year of CC Completion	4,773	6,208	8,073	19,054	6,351
Total All Students	14,465	17,118	20,935	52,518	17,506
<u>Promise Students (BOG)</u>					
Associate Degree for Transfer (ADT)	423	661	1,033	2,117	706
Associate Degree	1,495	1,828	2,235	5,558	1,853
Credit Certificates Requiring 18+ Units	314	332	351	997	332
Transfer-Level Math and English Completion in 1st Year	237	544	1,249	2,030	677
Transfer to 4-Year Institutions 12+ units in prior year	2,242	2,092	1,952	6,286	2,095
CTE Units Completion of 9+ Units	2,910	3,037	3,170	9,117	3,039
Living Wage Attainment Within 1 Year of CC Completion	3,282	4,274	5,567	13,123	4,374
Total All Students	10,903	12,768	15,557	39,228	13,076
<u>Pell Students</u>					
Associate Degree for Transfer (ADT)	310	487	765	1,562	521
Associate Degree	1,106	1,350	1,648	4,104	1,368
Credit Certificates Requiring 18+ Units	239	238	237	714	238
Transfer-Level Math and English Completion in 1st Year	162	382	901	1,445	482
Transfer to 4-Year Institutions 12+ units in prior year	1,598	1,507	1,422	4,527	1,509
CTE Units Completion of 9+ Units	2,123	1,759	1,457	5,339	1,780
Living Wage Attainment Within 1 Year of CC Completion	2,033	2,687	3,552	8,272	2,757
Total All Students	7,571	8,410	9,982	25,963	8,654

The Student Success portion of the Student Centered Funding Formula provides apportionment funding for the categories shown above that are specific to Riverside Community College District. The SCFF also provides funding for baccalaureate degrees; however, the District does not issue BA degrees so that category has not been included above.

A three-year average of each of the three measures will be used which is defined as the prior/prior/prior year, prior/prior year, and prior year.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula for Adopted Budget				
FY 2019-2020				
Base Allocation: 70%				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	3,889	\$	5,653
			\$	3,468
			Funded FTES	Amount
Basic Allocation				\$ 12,810,691
Credit FTES (Rolling 3 Year Avg. FY 17-18 - 29,607.55; FY 18-19 - 28,869.73; FY 19-20 - 30,518.74 88,996.02/3 = 29,665.34 x 1.11% Growth 329.58 = 29,994.92		29,994.92	\$	116,650,244
Restoration			\$	569,338
Special Admit Students 914.61 + 10.15 (Credit FTES)		924.76	\$	5,227,668
Incarcerated 83.00 + .92 (Credit FTES)		83.92	\$	474,400
Non-Credit FTES (Base - 123.15 + Growth - 1.37)		124.52	\$	431,794
Total Base Allocation		31,128.12	\$	136,164,134
Supplemental Allocation: 20%				
	Supplemental Rate per Point	\$	1,111	
	Rate	Total Counts	Total Dollars	% to
Supplemental Metrics (FY 2018-2019)	(a)	(b)	(a) + (b)	Total
Pell Grant	\$ 1,111	15,605	\$ 17,337,155	33.00%
AB 540 Students	\$ 1,111	1,530	\$ 1,699,830	3.24%
California Promise Grant Students (BOG Waivers)	\$ 1,111	30,146	\$ 33,492,206	63.76%
Total Supplemental Allocation		47,281	\$	52,529,191
				100%

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District						
Apportionment Calculation Under the Proposed New Student Centered Funding Formula for Adopted Budget						
FY 2019-2020						
Student Success Incentive Allocation: 10%						
Success Rate per Point (Success/Equity)	\$	341	\$	129	\$	86
	Rate	Total Counts	Total Dollars	% to		
	(a)	(b)	(a) + (b)	Total		
Success Metrics (3 Yr Avg. FY 16-17, FY 17-18, FY 18-19)						
Associate Degree for Transfer (ADT)	\$ 1,365	864	\$ 1,179,360	12.63%		
Associate Degree	\$ 1,024	2,254	\$ 2,307,755	24.71%		
Credit Certificates Requiring 18+ Units	\$ 683	472	\$ 322,148	3.45%		
Transfer-Level Math and English Completion in 1st Year	\$ 683	931	\$ 635,873	6.81%		
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 513	2,722	\$ 1,395,196	14.94%		
CTE Units Completion of 9+ Units	\$ 341	3,912	\$ 1,333,992	14.28%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 341	6,351	\$ 2,165,805	23.19%		
Total Success Metrics Allocation		17,506	\$ 9,340,129	87.37%		
	Rate	Total Counts	Total Dollars	% to		
	(a)	(b)	(a) + (b)	Total		
Success Equity Metrics - BOG Students (FY 2018-2019)						
Associate Degree for Transfer (ADT)	\$ 516	706	\$ 364,124	13.47%		
Associate Degree	\$ 387	1,853	\$ 716,982	26.52%		
Credit Certificates Requiring 18+ Units	\$ 258	332	\$ 85,742	3.17%		
Transfer-Level Math and English Completion in 1st Year	\$ 258	677	\$ 174,580	6.46%		
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 194	2,095	\$ 405,447	15.00%		
CTE Units Completion of 9+ Units	\$ 129	3,039	\$ 392,031	14.50%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 129	4,374	\$ 564,289	20.87%		
Total Success Equity Metrics Allocation - BOG Waiver Students		13,076	\$ 2,703,195	86.53%		
	Rate	Total Counts	Total Dollars	% to		
	(a)	(b)	(a) + (b)	Total		
Success Equity Metrics - Pell Students (FY 2018-2019)						
Associate Degree for Transfer (ADT)	\$ 342	521	\$ 178,068	14.41%		
Associate Degree	\$ 257	1,368	\$ 351,576	28.44%		
Credit Certificates Requiring 18+ Units	\$ 171	238	\$ 40,698	3.29%		
Transfer-Level Math and English Completion in 1st Year	\$ 171	482	\$ 82,365	6.66%		
Transfer to 4-Year Institutions 12+ Units Completed in Prior Year	\$ 128	1,509	\$ 193,152	15.63%		
CTE Units Completion of 9+ Units	\$ 86	1,780	\$ 153,051	12.38%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 86	2,757	\$ 237,131	19.18%		
Total Success Equity Metrics Allocation - Pell Students		8,654	\$ 1,236,041	85.59%		
Total Student Success Incentive Allocation			\$ 13,279,365			

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Riverside Community College District			
Apportionment Calculation Under the Proposed New Student Centered Funding Formula for Adopted Budget			
FY 2019-2020			
Total Apportionment			
	Total Estimated Computational Revenue Under New Funding Formula for FY 2019-20	\$ 201,972,690	
	Less, Estimated FY 2019-20 Reduction for SCFF Uncertainty (Rates, District Metrics, Other District Performance)	\$ (3,029,590)	-1.50%
	Adjusted FY 2019-20 TCR	\$ 198,943,099	
	Total Computational Revenue in Adopted Base Budget for FY 2018-19	\$ 186,480,836	
	Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2019-20	<u>\$ 12,462,263</u>	6.68%

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

(In Millions)

FY 2019-20 Ongoing Revenue Budget

Beginning Revenue Budget	<u>\$ 202.25</u>
FY 2019-20 Apportionment:	
Student Centered Funding Formula	\$ 12.46
Full-Time Faculty Hiring	1.36
Lottery	0.20
Interest Income	0.90
Indirect Cost Transfer	0.32
Other	<u>0.19</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 15.43</u>
Total Ongoing Revenue Budget	<u>\$ 217.68</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

(In Millions)

FY 2019-20 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 206.64</u>
Compensation Adjustments:	
COLA (3.26%) + Contract for Full-time Salaries (2.00%)	\$ 6.13
COLA (3.26%) + Contract for Part-time Faculty Salaries (2.50%) + Growth	4.07
Step/Column/Growth/Placement/Classification	2.25
Health Insurance (3.28% Increase)	
Rate Increases	0.50
Retirees Aging Out/Plan Migration	(0.38)
PERS (From 18.06% to 19.72%)	0.69
STRS (From 16.28% to 17.10%)	0.48

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

(In Millions)

FY 2019-20 Ongoing Expenditure Budget (continued)

New Full-Time Faculty Positions (16)	2.60
Election Cost - Off Year	(0.50)
Future Local Bond Feasibility	0.30
Contracts	0.20
Other	<u>(0.25)</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 16.09</u>
Total Ongoing Expenditure Budget	<u>\$ 222.73</u>
Net Ongoing Budget Shortfall	<u><u>\$ (5.05)</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

(In Millions)

FY 2019-20 One-Time Revenue Budget

Beginning Revenue Budget	\$ 0.60
Total One-Time Revenue Budget	<u>\$ 0.60</u>

FY 2019-20 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 27.86
Reversal of FY 2018-19 Set-Aside for Future Operating Costs	(13.96)
FY 2019-20 Set-Aside for Future Operating Costs	10.20
Summer 2018 FTES Shift to FY 2017-18	4.27
Reverse Set-Aside for New ERP System	(4.63)
Set-Aside for New ERP System	4.79
Indirect Cost Transfers	0.83
Reversal of FY 2017-18 Remaining Budget Savings	(6.65)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

(In Millions)

FY 2019-20 One-Time Expenditure Budget (continued)

Set-Up Remaining FY 2017-18 Budget Savings	5.66
Set-Up Intrafund/Interfund Transfers	
Disabled Student Programs & Services	0.48
College Promise Grant	0.81
Prop 39	0.11
Other	0.06
Set-Aside for Retirement Incentive Cost	4.49
Total One-Time Expenditure Budget	\$ 34.32
Net One-Time Budget	\$ 33.72

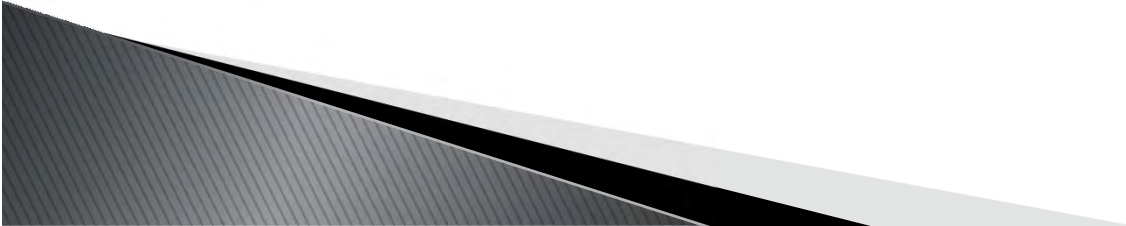


RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

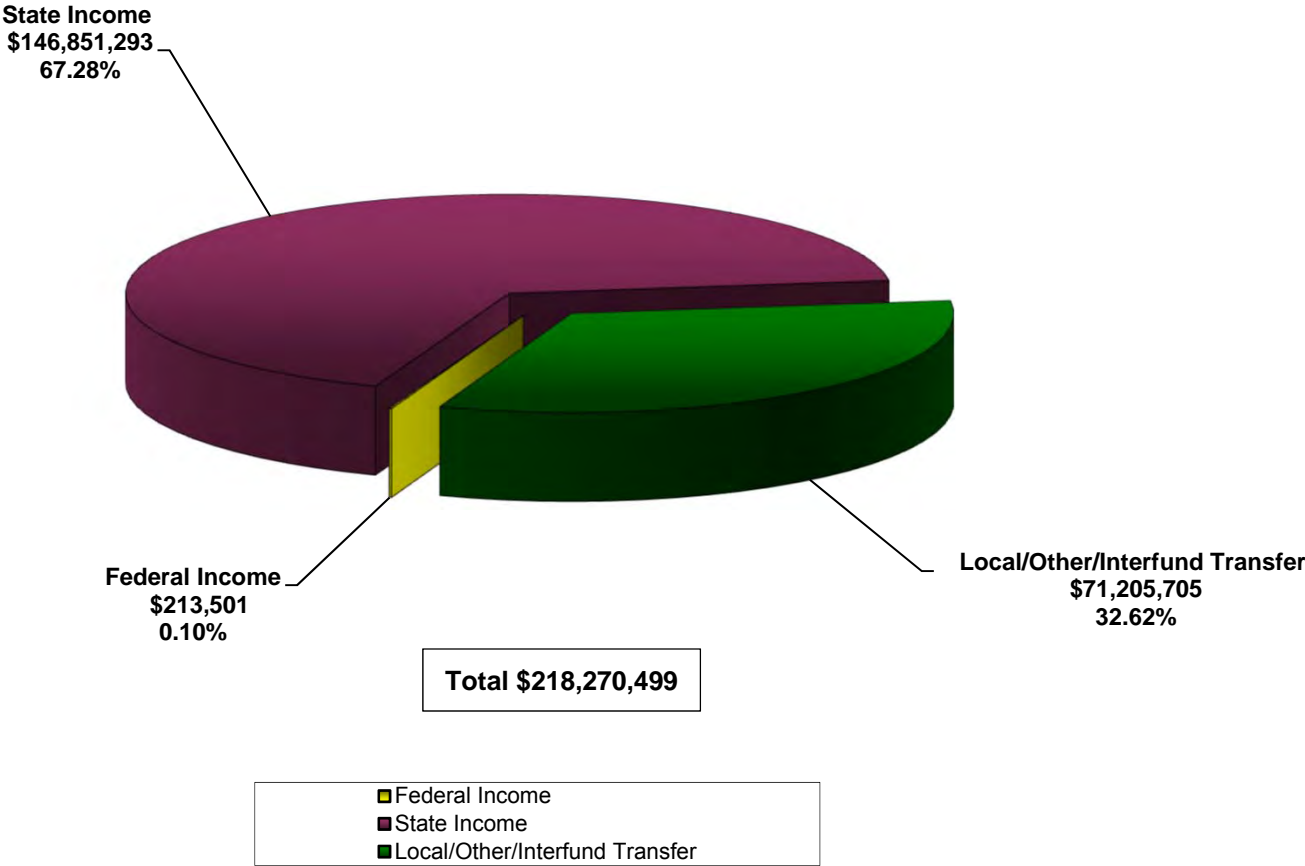
(In Millions)

Summary

Net Ongoing Budget	\$ (5.05)
Net One-Time Budget	<u>(33.72)</u>
Total Difference	\$ (38.77)
Estimated Beginning Balance at July 1, 2019	<u>53.71</u>
Total Available Funds	\$ 14.94
Less, 5% Ending Balance Target	<u>(14.94)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>

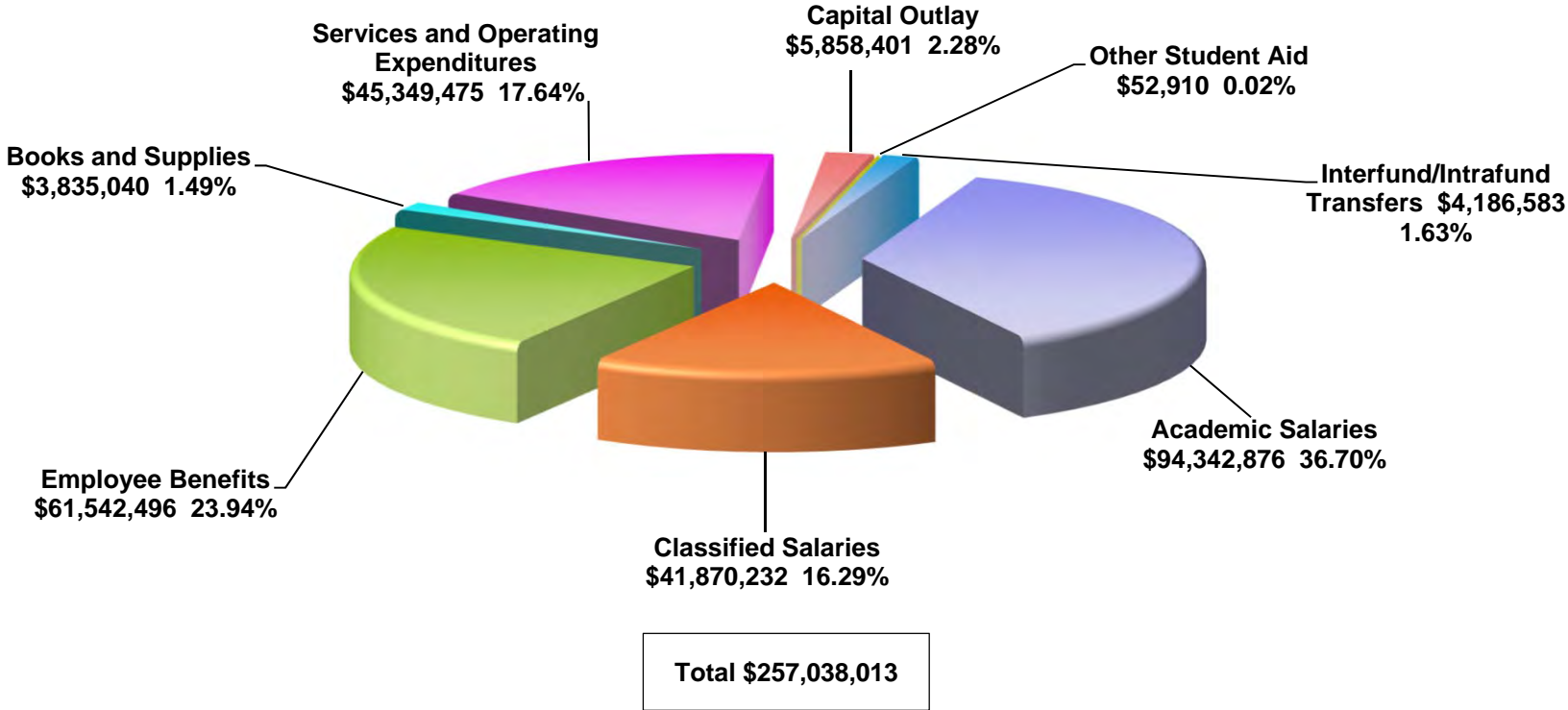


RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget
Revenue 2019-20



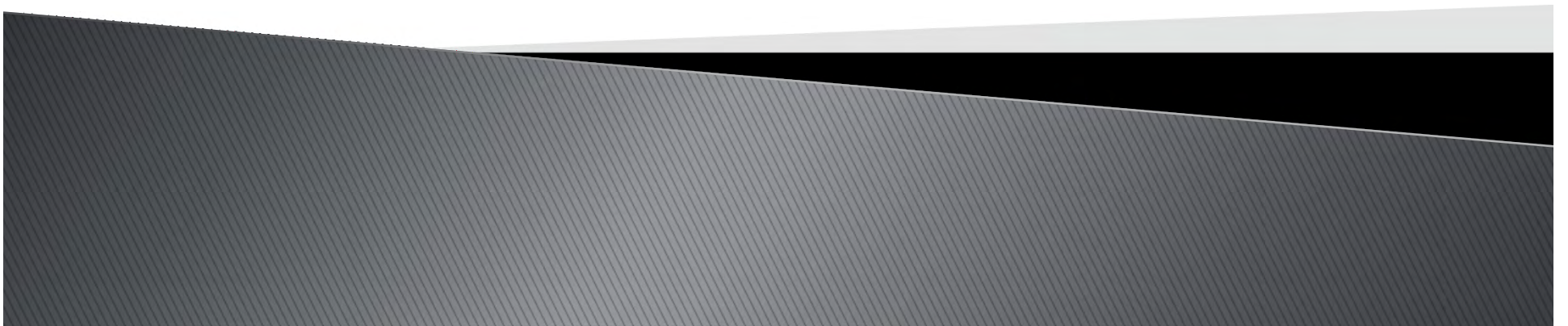
RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Expenditures 2019-20



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

LOOKING AHEAD



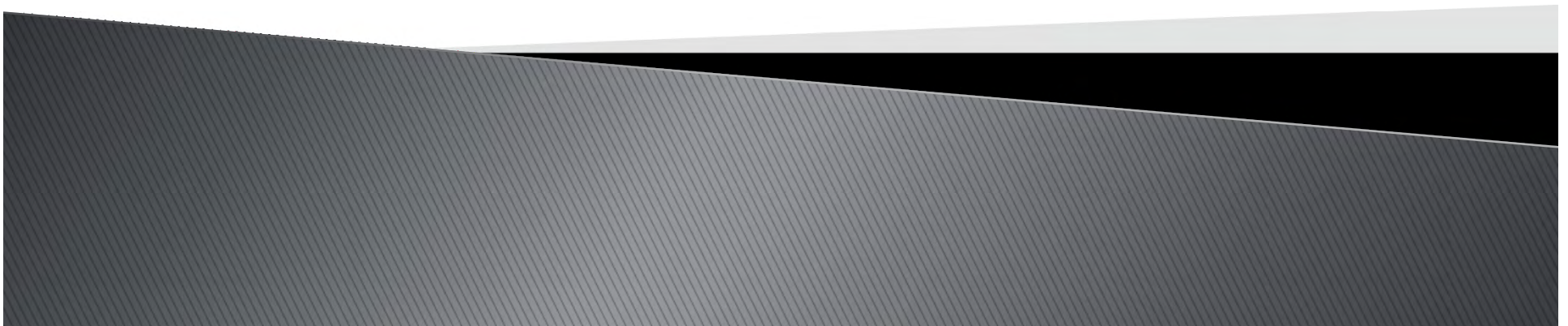
RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Challenges and Opportunities

- Student Centered Funding Formula
- Multi-Year Rate Increases for STRS and PERS
- Health Insurance
 - Rate Increases
 - Continuing/Uncertain Impact of Affordable Care Act
 - Employee Plan Migration
- New ERP System
- New Local Bond Measure
- Underperforming Funds (Parking, Performance Riverside, Community Education, Customized Solutions)

BUDGET PROJECTIONS

FY 2020-21 Through FY 2023-24



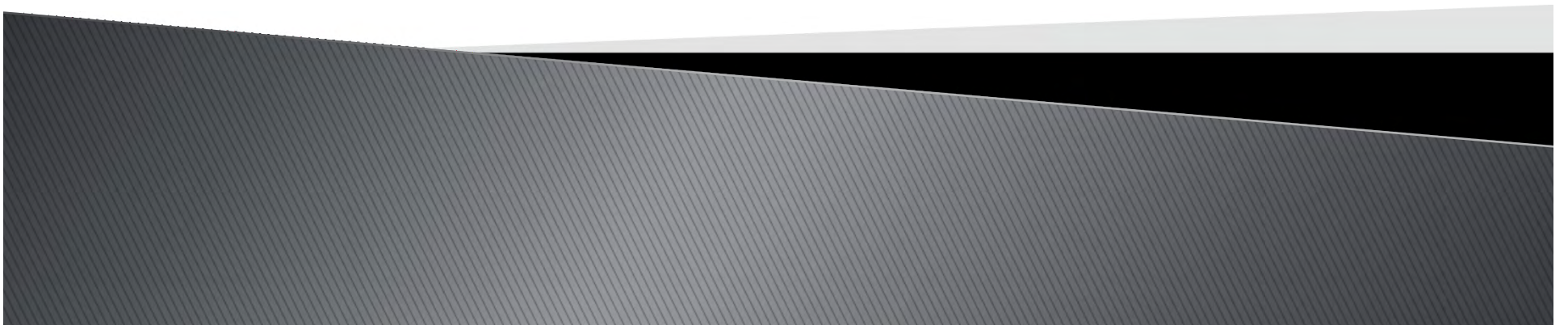
RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Revenues	233.37	248.00	259.95	270.18	279.38
Expenditures	<u>(245.85)</u>	<u>(245.85)</u>	<u>(252.72)</u>	<u>(260.96)</u>	<u>(268.48)</u>
Net Budget Shortfall	(12.48)	2.15	7.23	9.22	10.90
Beginning Balance	<u>41.30</u>	<u>28.82</u>	<u>30.97</u>	<u>38.20</u>	<u>47.42</u>
Ending Balance	28.82	30.97	38.20	47.42	58.32
5% Ending Balance Requirement	<u>(15.11)</u>	<u>(15.23)</u>	<u>(16.00)</u>	<u>(16.96)</u>	<u>(18.05)</u>
Remaining Budget Excess (Shortfall)	<u><u>13.71</u></u>	<u><u>15.74</u></u>	<u><u>22.20</u></u>	<u><u>30.46</u></u>	<u><u>40.27</u></u>

Assumptions:

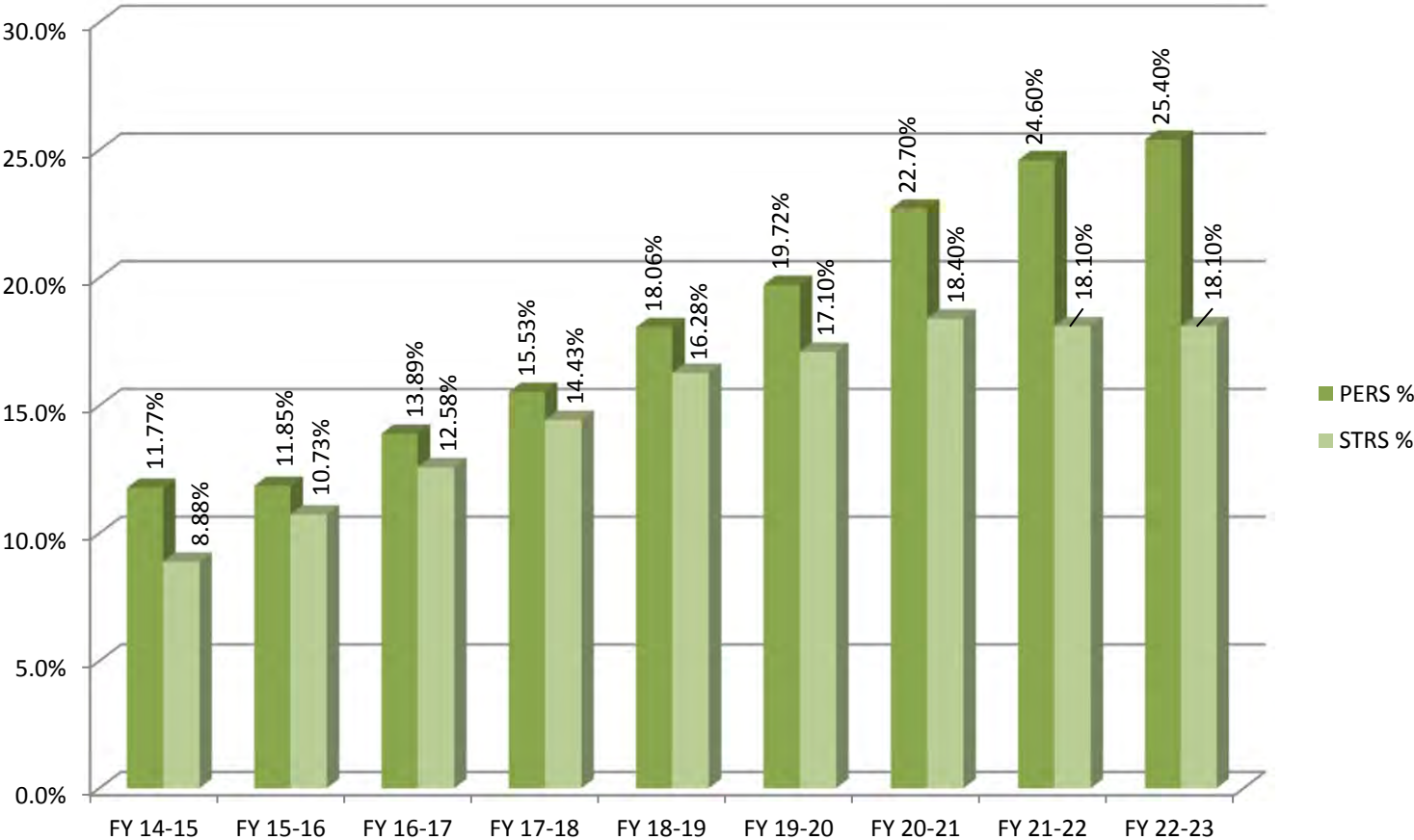
- Enrollment Growth (1.11%)
- Equity/Student Success Metrics Growth (3.00%)
- COLA (3.00%)
- Employee Benefit Increases (Except PERS/STRS) – Similar to FY 2019-20
- Compensation Increases – Similar to FY 2019-20
- Enrollment Mgmt. Increase – Similar to FY 2019-20
- PERS/STRS – At scheduled rate increases

HISTORICAL BUDGET INFORMATION



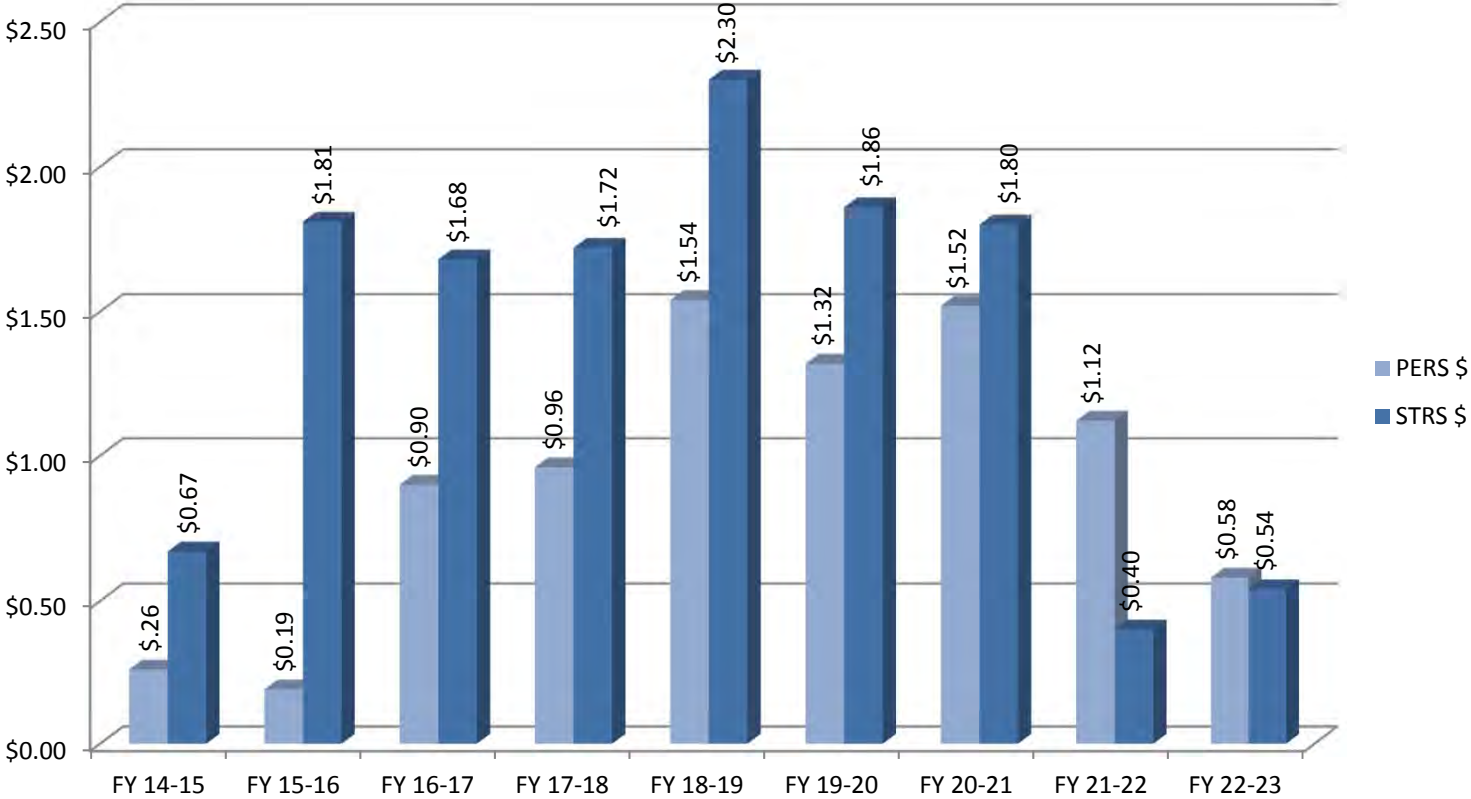
RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

**PERS and STRS Projected
% Rate Annual Increases**



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

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



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

Unrestricted General Fund Contingency History

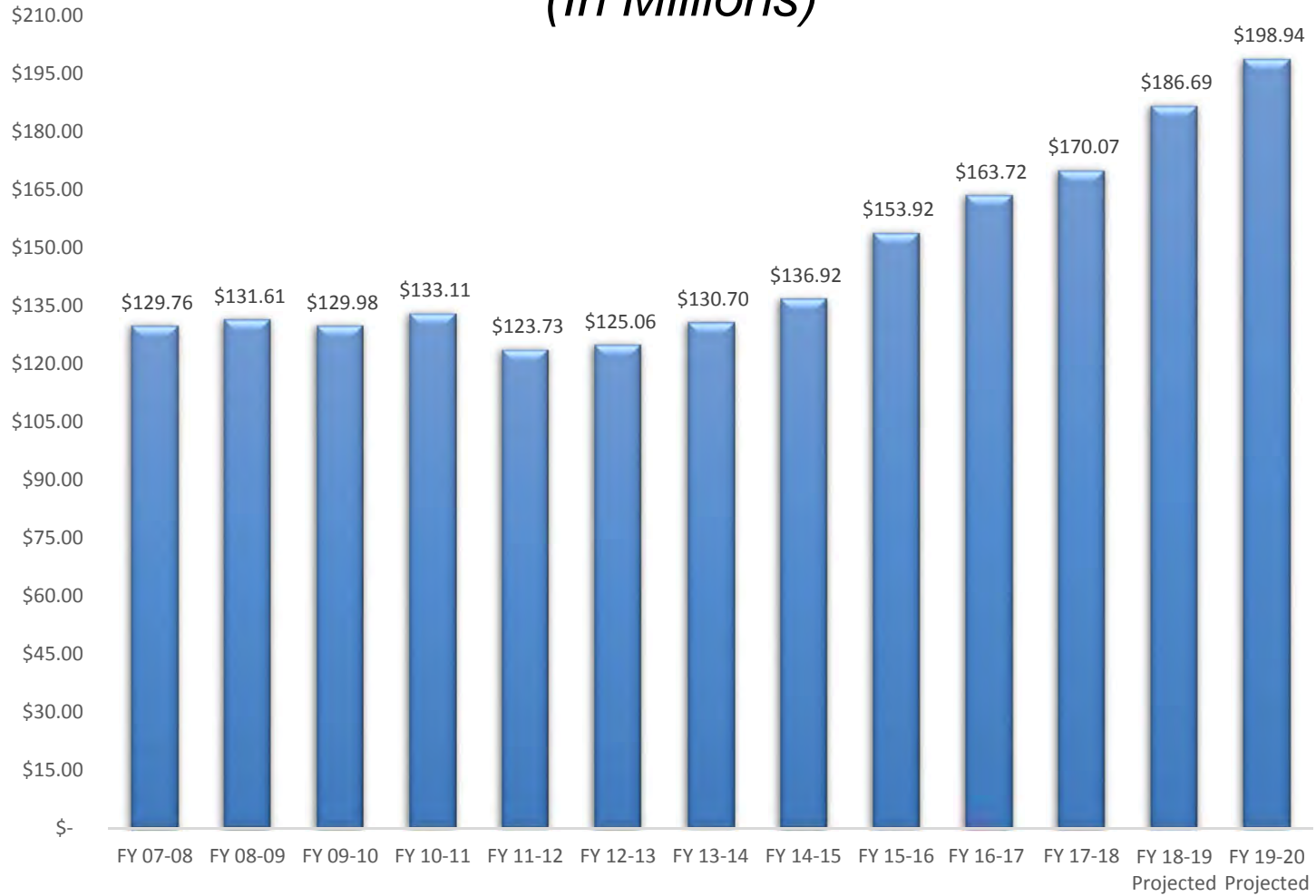
FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2018-19	\$ 13,645,688	5.50%	\$ 53,709,257 *	21.15%
2017-18	\$ 13,577,277	5.91%	\$ 47,603,505	20.67%
2016-17	\$ 11,987,323	5.60%	\$ 42,225,884	19.27%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 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 \$13.96 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$5.66 million. Without the one-time funds, the ending fund balance would be \$34.09 million (13.43%).

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

General Apportionment – FTES

(In Millions)



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget
Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2019-2020 Final Budget

CCC Base Funding Rate Per Credit FTES



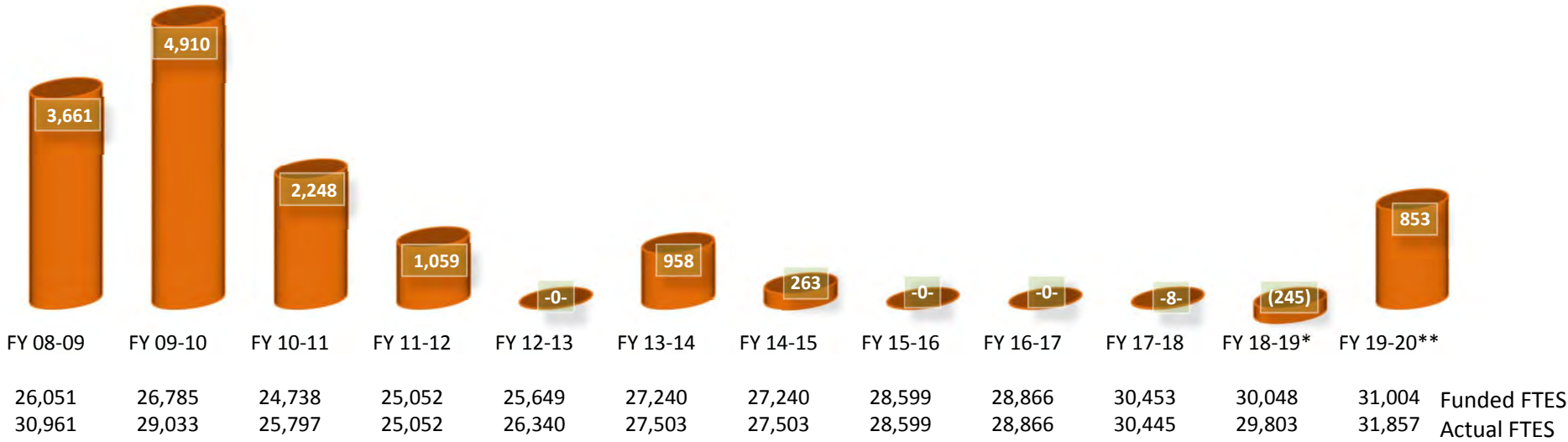
* Credit FTES Funding Rate per the Student

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Final Budget

Credit FTES

Unfunded FTES



* Based on P2 as of April 16, 2019. Funded level is higher than actual level due to SCFF three-year averaging.

** Based on the Governor’s Budget Proposal and preliminary estimate of the District’s ability to achieve the growth allocation.

Board of Trustees Regular Meeting (VIII.O)

Meeting	June 11, 2019
Agenda Item	Resources (VIII.O)
Subject	Resources Tentative Budget for FY 2019-2020 and Notice of Public Hearing on the FY 2019-2020 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	Recommend approving the FY 2019-2020 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed FY 2019-2020 Final Budget will be available for public inspection beginning September 13, 2019, at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 17, 2019, to be followed by the adoption of the FY 2019-2020 Final Budget.

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2019-2020 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with: the State's as yet to be adopted budget for the coming fiscal year; the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year, and; the District's year-end closing process which will be completed in August 2019.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2020 reflects a continuation of the adopted FY 2018-2019 Budget, with certain modifications as described in the attachment.

The FY 2019-2020 Tentative Budget takes into consideration the Governor's January budget proposal and, where applicable, modifications described in the Governor's "May Revise" budget proposal. Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 17, 2019 as the date for the public hearing. Also, and pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
Majd Askar, Director Business Services

RIVERSIDE COMMUNITY COLLEGE DISTRICT
SIGNIFICANT ASSUMPTIONS FOR FY 2019-2020 TENTATIVE BASE BUDGET
RESOURCE 1000
(in millions)

1. FY 2018-2019 Ending Balance Projection:	
a. FY 2017-2018 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$ 4.26
b. FY 2018-2019 adjustments include:	
i. Projected salary, benefits and operating cost savings	\$ 40.11*
2. FY 2019-2020 Base Revenue Budget Adjustments Include:	
a. New Student Centered-Funding Formula	\$ 12.16
b. Full-Time Faculty Hiring	\$ 1.36
c. Interest Income	\$.60
d. Lottery	\$.20
3. FY 2019-2020 Base Expenditure Budget Adjustments Include:	
a. Bargaining Unit Contract Increase – Full-Time	\$ 6.25
b. Step/column/growth/placement/classification	\$ 1.12
c. New Full-Time Faculty Positions (16)	\$ 2.61
d. Part-Time Faculty and Overload	\$ 2.15
e. Health Benefits (Net)	\$.70
f. PERS	\$ 1.09
g. STRS	\$.36
h. Contracts/Agreements	\$.20
i. Election Cost	\$ (.50)
j. Set-aside for Future Cost Increases FY 19-20	\$ 18.17
k. Reverse Set-aside for Future Cost Increase FY 18-19	\$(13.96)
l. Future Local Bond Feasibility	\$.30
m. Additional Summer 2018 Shift to FY 17-18	\$ 4.26

*Includes \$13.96 million of one-time State Mandate Block Grant funds set-aside for future cost increases and revenue reductions and the remaining \$6.70 million balance of Budget Savings allocation.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

FISCAL YEAR 2019-2020

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget</u> <u>2018-2019</u>	<u>Tentative Budget</u> <u>2019-2020</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 243,181,471	\$ 272,197,319
1080	Community Education	(248,584)	(280,655)
1090	Performance Riverside	(44,757)	218,764
1110	Bookstore (Contract-Operated)	1,922,811	1,441,454
1170	Customized Solutions	<u>285,503</u>	<u>259,333</u>
	Total Unrestricted General Funds	<u>245,096,444</u>	<u>273,836,215</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	3,226,159	3,874,119
1070	Student Health	3,731,969	4,215,296
1120	Center for Social Justice and Civil Liberties	229,852	257,395
1180	Redevelopment Pass-Through	9,691,582	11,252,234
1190	Grants and Categorical Programs	<u>92,473,260</u>	<u>118,619,522</u>
	Total Restricted General Funds	<u>109,352,822</u>	<u>138,218,566</u>
	Total General Funds	<u>354,449,266</u>	<u>412,054,781</u>
<u>Special Revenue - Funds 32 & 33</u>			
<u>Resource</u>			
3200	Food Services	4,628,313	4,868,895
3300	Child Care	<u>2,758,978</u>	<u>2,580,414</u>
	Total Special Revenue Funds	<u>7,387,291</u>	<u>7,449,309</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2018-2019</u>	<u>Tentative Budget 2019-2020</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	9,460,736	2,083,761
4130	La Sierra Capital	<u>1,906,124</u>	<u>2,105,111</u>
	Total Capital Projects Funds	<u>11,366,860</u>	<u>4,188,872</u>
<u>General Obligation Bond - Fund 43</u>			
<u>Resource</u>			
4390	2015E Capital Appreciation Bonds	<u>6,106,236</u>	<u>4,501,552</u>
	Total General Obligation Bond Funds	<u>6,106,236</u>	<u>4,501,552</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Self-Insured PPO Health Plan	14,883,092	14,296,290
6110	Self-Insured Workers' Compensation	3,409,980	4,274,953
6120	Self-Insured General Liability	<u>2,663,984</u>	<u>3,297,315</u>
	Total Internal Service Funds	<u>20,957,056</u>	<u>21,868,558</u>
<u>Other Internal Services - Fund 69</u>			
<u>Resource</u>			
6900	Other Internal Services, Retirees' Benefits	<u>1,965,313</u>	<u>2,222,182</u>
	Total Other Internal Services Funds	<u>1,965,313</u>	<u>2,222,182</u>
	Total District Funds	<u>\$ 402,232,022</u>	<u>\$ 452,285,254</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 73,375,000	\$ 73,375,000
	State of California Student Grants	8,075,000	8,075,000
	Local Scholarships Student Grants	<u>885,930</u>	<u>885,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2018-2019</u>	<u>Tentative Budget 2019-2020</u>
	Total Student Financial Aid Accounts	<u>82,335,930</u>	<u>82,335,930</u>
<u>Other Account</u>			
	Associated Students of RCCD	<u>2,187,878</u>	<u>2,086,290</u>
	Total Expendable Trust and Agency	<u>\$ 84,523,808</u>	<u>\$ 84,422,220</u>
	Grand Total	<u>\$ 486,755,830</u>	<u>\$ 536,707,474</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2019-2020</u>
	<u>District</u>	
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000	General Operating	\$ 55,044,729
1080	Community Education	(340,655)
1090	Performance Riverside	(366,236)
1110	Bookstore (Contract-Operated)	342,284
1170	Customized Solutions	<u>(228,672)</u>
	Total Unrestricted General Funds	<u>54,451,450</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050	Parking	(127,949)
1070	Student Health	2,369,296
1120	Center for Social Justice and Civil Liberties	15,854
1180	Redevelopment Pass-Through	8,303,034
1190	Grants and Categorical Programs	<u>-</u>
	Total Restricted General Funds	<u>10,560,235</u>
	Total General Funds	<u>65,011,685</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200	Food Services	1,491,610
3300	Child Care	<u>1,031,271</u>
	Total Special Revenue Funds	<u>2,522,881</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2019-2020</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100	State Construction & Scheduled Maintenance	-
4130	La Sierra Capital	<u>2,012,352</u>
	Total Capital Projects Funds	<u>2,012,352</u>
<u>General Obligation Bond - Fund 43</u>		
<u>Resource</u>		
4390	2015E Capital Appreciation Bonds	<u>4,377,552</u>
	Total General Obligation Bond Funds	<u>4,377,552</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100	Self-Insured PPO Health Plan	3,121,050
6110	Self-Insured Workers' Compensation	1,618,282
6120	Self-Insured General Liability	<u>1,118,342</u>
	Total Internal Service Funds	<u>5,857,674</u>
<u>Other Internal Services - Fund 69</u>		
<u>Resource</u>		
6900	Other Internal Services, Retirees' Benefits	<u>1,726,257</u>
	Total Other Internal Services Funds	<u>1,726,257</u>
	Total District Funds	<u>\$ 81,508,401</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
	Student Federal Grants	\$ -
	State of California Student Grants	-
	Local Scholarships Student Grants	<u>35,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2019-2020

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Est. Beginning Balances</u> <u>2019-2020</u>
	Total Student Financial Aid Accounts	<u>35,930</u>
<u>Other Account</u>		
	Associated Students of RCCD	<u>1,087,790</u>
	Total Expendable Trust and Agency	<u>\$ 1,123,720</u>
	Grand Total	<u><u>\$ 82,632,121</u></u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

Estimated Beginning Balance, July 1		\$ <u>55,044,729</u>
Federal Income		
Student Financial Aid Adm. Fees	\$ <u>214,398</u>	
Total Federal Income		214,398
State General Apportionment		115,303,936
Other State Income		
Apprenticeship	776,092	
Enrollment Fee Waiver Administration	464,599	
Education Protection Account	25,950,737	
Homeowner's Prop Tax Exemption	459,855	
Lottery	4,900,000	
Part-Time Faculty Compensation/Hours/Health Ins	910,000	
State Mandated Costs	<u>856,636</u>	
Total Other State Income		34,317,919
Local Income		
RDA Asset Liquidation	99,283	
Property Taxes	47,562,675	
Food Sales / Commissions	147,352	
State Dated Checks (Resource 0800)	60,000	
Interest	1,600,000	
Enrollment Fees	10,623,273	
Nonresident Student Fees	3,905,968	
Transcript / Late Application Fees	75,000	
Other Student Fees	235,277	
Cosmetology / Dental Hygiene / Other Sales	82,975	
Leases and Rental Income	909,997	
Donations	4,665	
Miscellaneous Local Income	<u>815,665</u>	
Total Local Income		66,122,130
Other/Incoming Transfers		
Sales - Obsolete Equipment	2,176	
Indirect Costs Recovery	<u>1,192,031</u>	
Total Other/Incoming Transfers		<u>1,194,207</u>
Total Income		\$ <u>217,152,590</u>
Total Available Funds		\$ <u><u>272,197,319</u></u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

<u>Object Code</u>			
1100	Regular Full-Time Teaching	\$	41,917,489
1200	Regular Full-Time Non-Teaching		17,160,788
1300	Part-Time Hourly Teaching and Overload		32,140,755
1400	Part-Time Hourly Non-Teaching		<u>1,879,321</u>
	Total Academic Salaries	\$	93,098,353
2100	Regular Full-Time and Part-Time Classified		37,683,958
2200	Regular Full-Time Instructional aides		2,529,542
2300	Student Help Non-Instructional and Classified Overtime		1,360,079
2400	Student Help Instructional Aides		<u>373,713</u>
	Total Classified Salaries		41,947,292
3000	Employee Benefits		56,838,986
4000	Books and Supplies		3,559,470
5000	Services and Operating Expenditures		53,090,520
6000	Capital Outlay		5,886,252
7000	Other Student Aid		99,189
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(935,601)	
	Center for Social Justice (Resource 1120)	215,829	
	College Work Study (Resource 1190)	425,599	
	DSP&S (Resource 1190)	665,157	
	Riverside City College Promise (Resource 1190)	2,658,610	
	Veterans Education (Resource 1190)	<u>4,842</u>	
	Total Intrafund Transfers		<u>3,034,436</u>
	Total Resource 1000 Expenditures Excluding Contingency	\$	257,554,498
7900	Contingency / Reserve		<u>14,642,821</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves	\$	<u>272,197,319</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$	(340,655)
Local Income	<u>\$ 60,000</u>		
Total Income			<u>60,000</u>
Total Available Funds (TAF)		\$	<u>(280,655)</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$	49,784
3000	Employee Benefits			17,873
4000	Book and Supplies			13,500
5000	Services and Operating Expenditures			<u>6,347</u>
	Total Expenditures			87,504
7900	Contingency/Reserves/(Deficit)			<u>(368,159)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves		\$	<u>(280,655)</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ (366,236)
Local Income		
Donations	\$ 65,000	
Box Office Receipts	200,000	
Other Local Income	45,000	
Intrafund Transfers from Resource 1110	275,000	
Total Income		585,000
Total Available Funds (TAF)		\$ 218,764

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 9,240
2000	Classified Salaries		112,447
3000	Employee Benefits		61,026
4000	Book and Supplies		6,500
5000	Services and Operating Expenditures		289,647
	Total Expenditures		478,860
7900	Contingency/Reserves/(Deficit)		(260,096)
Total Resource 1090 Expenditures Including Contingency/Reserves			\$ 218,764

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 342,284
Local Income		
Commissions	\$ 1,095,270	
Interest	<u>3,900</u>	
Total Local Income		<u>1,099,170</u>
Total Available Funds (TAF)		<u>\$ 1,441,454</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 43,600
7390	Interfund Transfer to Resource 3200	105,045
7390	Interfund Transfer to Resource 3300	75,000
8999	Intrafund Transfer to Resource 1000	935,601
8999	Intrafund Transfer to Resource 1090	<u>275,000</u>
	Total Expenditures	1,434,246
7900	* Contingency/Reserves	<u>7,208</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	<u>\$ 1,441,454</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1	\$	(228,672)
Local Income		<u>488,005</u>
Total Available Funds (TAF)	\$	<u>259,333</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	190,576
3000	Employee Benefits		96,515
4000	Book and Supplies		29,290
5000	Services and Operating Expenditures		418,694
6000	Capital Outlay		<u>5,500</u>
	Total Expenditures		740,575
7900	Contingency/Reserves/(Deficit)		<u>(481,242)</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves	\$	<u>259,333</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ (127,949)
Local Income		
Rents and Leases	\$ 5,974	
Parking Permits/Fines	<u>3,996,094</u>	
Total Local Income		<u>4,002,068</u>
Total Available Funds (TAF)		<u>\$ 3,874,119</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,856,326
3000	Employee Benefits	797,786
4000	Book and Supplies	51,618
5000	Services and Operating Expenditures	1,199,225
6000	Capital Outlay	<u>316,369</u>
	Total Expenditures	4,221,324
7900	Contingency/Reserve/(Deficit)	<u>(347,205)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 3,874,119</u>

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

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 2,369,296
State Income		
Health Care		52,000
Local Income		
Health Fees	\$ 1,705,000	
Interest	41,500	
Other	<u>47,500</u>	
Total Local Income		<u>1,794,000</u>
Total Available Funds (TAF)		<u>\$ 4,215,296</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 536,838
2000	Classified Salaries	834,958
3000	Employee Benefits	514,397
4000	Book and Supplies	167,467
5000	Services and Operating Expenditures	409,821
6000	Capital Outlay	<u>30,352</u>
	Total Expenditures	2,493,833
7900	* Contingency/Reserves	<u>1,721,463</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 4,215,296</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 15,854
Local Income		
Interest	\$ 712	
Other Local Income	<u>25,000</u>	
Total Local Income		25,712
Intrafund Transfer From Resource 1000 - General Fund		<u>215,829</u>
Total Income		<u>241,541</u>
Total Available Funds (TAF)		<u>\$ 257,395</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$ 116,032
3000	Employee Benefits		71,180
4000	Book and Supplies		4,910
5000	Services and Operating Expenditures		<u>50,378</u>
	Total Expenditures		242,500
7900	* Contingency/Reserves		<u>14,895</u>
	Total Resource 1120 Expenditures Including Contingency/Reserves		<u>\$ 257,395</u>

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

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 8,303,034
Local Income		
Interest	\$ 144,300	
Redevelopment Agency Agreements	<u>2,804,900</u>	
Total Local Income		<u>2,949,200</u>
Total Available Funds (TAF)		<u>\$ 11,252,234</u>

EXPENDITURES

Object Code

4000	Book and Supplies	\$ -
5000	Services and Operating Expenditures	\$ 348,657
6000	Capital Outlay	<u>7,840,817</u>
	Total Expenditures	8,189,474
7900	* Contingency/Reserves	<u>3,062,760</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 11,252,234</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

Estimated Beginning Balance, July 1 \$ -

Federal Income

Building Capacity: Guiding Critical Transitions	\$ 1,340,392
Bulletproof Vest Partnership	489
Career Vision - Library Services and Technology	1,792
Childcare Access Means Parents in School	176,036
College Connection	113,813
College Connection II	110,269
Community Tech Ed Regional Consortia	220,000
Community Tech Ed Transitions	124,131
Disabled Student Support Services	309,032
ECS Consortium Grant	24,375
Federal Work Study	1,280,000
Flying with Swallows	27,789
Foster & Kinship Care	47,627
Geoscientist Development	19,848
Here to Career	118,660
National Center for Supply Chain Automation	1,935,402
Norco College Apprenticeship	325,265
Perkins Title I-C	1,129,616
Procurement Assistance	572,800
Riverside Bridges to the Baccalaureate	42,607
State Homeland Security	154,885
STEM Engineering Pathways	1,938,578
STEM - Moreno Valley	3,176,519
Student Support Services RISE Norco	269,575
Student Support Services TRIO MV	129,831
Student Support Services TRIO Norco	254,343
Student Support Services TRIO Riverside	347,053
Talent Search Program - Moreno Valley	385,566
TANF 50%	196,331
Title V Accelerating Pathways to Graduation & Transfer	725,255
Title V HSI Ben Clark Training Center	2,121,979
Upward Bound Math and Science	457,690
Upward Bound TRIO Valley View HS	439,055
Upward Bound Nortra Vista HS	274,495
Upward Bound Centennial HS	331,912
Upward Bound TRIO Corona HS	333,630
Upward Bound TRIO Patriot HS	382,649
Upward Bound TRIO Jurupa Valley / Rubidoux	455,186
Veterans Education	11,544
Veterans Student Support Services	349,800
Workability Grant	<u>290,060</u>

Total Federal Income 20,945,879

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

TENTATIVE OPERATING BUDGET
 2019-2020

State Income

K-12 Strong Workforce	19,150,056
AB 86 Adult Education Block Grant	1,083,849
Basic Skills	2,679,619
Campus Safety and Sexual Assault	57,691
California Apprentice Initiative	496,859
California Apprenticeship Initiative - Rural	499,593
California College Promise	934,756
CalWorks	1,121,382
Certified Nursing Assistant Expansion	112,500
CFIS Reentry	113,636
DSP&S Allocation	3,158,040
Early Childhood Education Center	5,000,000
Enrollment Growth for ADN-RN	379,725
EOPS - CARE	249,299
EOPS Allocation	1,896,931
EOPS Special Project Set-Aside	746,064
Faculty and Staff Diversity	98,728
Financial Aid Technology	331,508
Foster & Kinship Care Education	49,571
Foster Parent Pre-Training	274,296
GO-Biz	120,885
Guided Pathways	2,375,129
Hunger Free Campus	523,263
Innovation in Higher Education	1,038,212
Instructional Equipment	358,099
Lottery	2,708,161
Mental Health Services	154,431
Mental Health Support	207,370
Middle College High School	100,000
New Workforce Development Center	1,000,000
NextUp	3,135,176
SFAA - Base	460,331
SFAA - Capacity	968,713
Song Brown RN	104,102
Song Brown RN Special Programs	83,544
Staff Development	122,513
Strong Workforce Local	10,219,578
Strong Workforce Regional	13,293,232
Student Equity	5,849,155
Student Success & Support Program	7,383,574
Umoja Community Education Foundation	16,000
Veterans Resource Center	<u>1,966,881</u>

Total State Income

90,622,452

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

TENTATIVE OPERATING BUDGET
 2019-2020

Local Income

4Faculty Web Services	8,437
CA Step Program Income	1,294
CACT Seminars	13,721
Career Ladders Program	933
City of Moreno Valley (Support MVC Promise Program)	47,500
Completion Counts: CLIP	4,408
Foster Youth Advocacy Program	2,633
Foster Youth Support Services	77,139
Gateway to College	300,000
Intr'l Student Capital Outlay Surcharge	1,279,244
James Irvine Foundation - Apprenticeship Network	774,250
Leadership Academy	4,250
Middle College High School - Val Verde	141,159
Middle College High School - Moreno Valley	129,913
Non-Traditional Employment for Women	1,611
Nuview USD Early College High School	152,319
Procurement Assistance Center Income	4,000
Riverside County Board of Supervisors	5,507
Sector Navigator Income	2,224
Seeking Safety Program	149,811
Student-Centered College Completion	196,220
United Way - STEM "U" Late Your Mind	<u>410</u>

Total Local Income	3,296,983
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Interfund and Intrafund Transfers

RCC Promise Program (from Resource 1000)	2,658,610
DSP&S Match/Over (from Resource 1000)	665,157
Federal Work Study (from Resource 1000)	425,599
Veterans Education	<u>4,842</u>

Total Interfund and Intrafund Transfers	<u>3,754,208</u>
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Total Income	<u>118,619,522</u>
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Total Available Funds	<u>\$ 118,619,522</u>
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RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - EXPENDITURES

TENTATIVE OPERATING BUDGET
2019-2020

<u>Object Code</u>		<u>Expenditures</u>
1000	Academic Salaries	\$ 8,846,729
2000	Classified Salaries	17,487,529
3000	Employee Benefits	11,419,547
4000	Book and Supplies	13,084,536
5000	Services and Operating Expenditures	48,342,983
6000	Capital Outlay	13,739,634
7600	Book Grants / Bus Passes	<u>5,698,564</u>
	Total Expenditures	118,619,522
7900	Contingency / Reserves	<u>-</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 118,619,522</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		<u>\$ 1,491,610</u>
Local Income		
Food Sales/Commissions	\$ 2,903,740	
Pepsi Sponsorship	356,700	
Interest	<u>11,800</u>	
Total Local Income		3,272,240
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>105,045</u>
Total Income		<u>3,377,285</u>
Total Available Funds (TAF)		<u>\$ 4,868,895</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,169,553
3000	Employee Benefits	459,250
4000	Books and Supplies	1,206,741
5000	Services and Operating Expenditures	245,420
6000	Capital Outlay	<u>98,226</u>
	Total Expenditures	3,179,190
7900	* Contingency/Reserves	<u>1,689,705</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u>\$ 4,868,895</u>

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

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 1,031,271
Federal Income		
Lunch Program		13,000
State Income		
Tax Bailout Funds		75,799
Local Income		
Parent Fees	\$ 1,372,344	
Interest Income	13,000	
Intrafund Transfers	<u>75,000</u>	
Total Local Income		<u>1,460,344</u>
 Total Available Funds (TAF)		 <u>\$ 2,580,414</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 769,545
2000	Classified Salaries	547,536
3000	Employee Benefits	307,068
4000	Books and Supplies	62,108
5000	Services and Operating Expenditures	91,671
6000	Capital Outlay	<u>15,265</u>
	Total Expenditures	1,793,193
7900	* Contingency/Reserves	<u>787,221</u>
	Total Resource 3300 Expenditures Including Contingency/Reserves	<u>\$ 2,580,414</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$	-
State Income	\$ 2,083,761		
Total Income			<u>2,083,761</u>
Total Available Funds (TAF)			<u><u>\$ 2,083,761</u></u>

EXPENDITURES

Object Code

6000	Capital Outlay		\$ 2,083,761
	Total Expenditures		2,083,761
7900	Contingency/Reserves		<u> -</u>
Total Resource 4100 Expenditures Including Contingency/Reserves			<u><u>\$ 2,083,761</u></u>

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

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1	\$ 2,012,352
Local Income	<u>92,759</u>
Total Available Funds (TAF)	<u>\$ 2,105,111</u>

EXPENDITURES

Object Code

6000 Capital Outlay	\$ <u>-</u>
Total Expenditures	-
7900 Contingency/Reserves	<u>2,105,111</u>
Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 2,105,111</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1	\$ 4,377,552
Local Income	<u>124,000</u>
Total Available Funds (TAF)	<u>\$ 4,501,552</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 710,766
3000	Employee Benefits	397,105
5000	Services and Operating Expenditures	478,313
6000	Capital Outlay	<u>22,844,546</u>
	Total Expenditures	24,430,730
7900	Contingency/Reserves	<u>(19,929,178)</u>
	Total Resource 4390 Expenditures Including Contingency/Reserves	<u>\$ 4,501,552</u>

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

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 3,121,050
Local Income		
Interest	\$ 122,142	
Self-Insurance Health Plan Assessments from other Funds	<u>11,053,098</u>	
Total Local Income		<u>11,175,240</u>
Total Available Funds (TAF)		<u>\$ 14,296,290</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 148,733
3000	Employee Benefits	99,260
5000	Services and Operating Expenditures	<u>10,112,867</u>
	Total Expenditures	10,360,860
7900	Contingency/Reserves	<u>3,935,430</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 14,296,290</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 1,618,282
Local Income		
Interest	\$ 73,200	
Workers Compensation Premium Assessments from other Funds	<u>2,583,471</u>	
Total Local Income		<u>2,656,671</u>
Total Available Funds (TAF)		<u>\$ 4,274,953</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 467,772
3000	Employee Benefits	229,017
4000	Books and Supplies	95,000
5000	Services and Operating Expenditures	1,962,629
6000	Capital Outlay	<u>29,500</u>
	Total Expenditures	2,783,918
7900	Contingency/Reserves	<u>1,491,035</u>
Total Resource 6110 Expenditures Including Contingency/Reserves		<u>\$ 4,274,953</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 1,118,342
Local Income		
Interest	\$ 18,000	
General Liability Premium Assessments from other Funds	<u>2,160,973</u>	
Total Local Income		<u>2,178,973</u>
Total Available Funds (TAF)		<u>\$ 3,297,315</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$ 197,510
3000	Employee Benefits		97,470
4000	Books and Supplies		19,507
5000	Services and Operating Expenditures		2,386,274
6000	Capital Outlay		<u>14,795</u>
	Total Expenditures		2,715,556
7900	Contingency/Reserves		<u>581,759</u>
Total Resource 6120 Expenditures Including Contingency/Reserves			<u>\$ 3,297,315</u>

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

TENTATIVE OPERATING BUDGET
 2019-2020

INCOME

Estimated Beginning Balance, July 1		\$ 1,726,257
Local Income		
OPEB Trust Investment Earnings	\$ 322,825	
Interest	1,100	
OPEB Liability Assessments from Other Funds	<u>172,000</u>	
Total Local Income		<u>495,925</u>
Total Available Funds (TAF)		<u><u>\$ 2,222,182</u></u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ <u>2,271</u>
	Total Expenditures	2,271
7900	Contingency/Reserves	<u>2,219,911</u>
Total Resource 6900 Expenditures Including Contingency/Reserves		<u><u>\$ 2,222,182</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ -
Federal Income		
Moreno Valley College PELL Student Grants and Book Waivers	\$ 18,000,000	
Norco College PELL Student Grants and Book Waivers	11,000,000	
Riverside City College PELL Student Grants and Book Waivers	35,000,000	
Moreno Valley College FSEOG Student Grants and Book Waive	500,000	
Norco College FSEOG Student Grants and Book Waivers	350,000	
Riverside City College FSEOG Student Grants and Book Waive	725,000	
Moreno Valley College Federal Work Study	400,000	
Norco College Federal Work Study	350,000	
Riverside City College Federal Work Study	650,000	
Moreno Valley College Subsidized Loan	1,100,000	
Norco College Subsidized Loan	600,000	
Riverside City College Subsidized Loan	2,000,000	
Moreno Valley College Un-Subsidized Loan	600,000	
Norco College Un-Subsidized Loan	600,000	
Riverside City College Un-Subsidized Loan	<u>1,500,000</u>	
Total Federal Income		<u>\$ 73,375,000</u>
Total Available Funds (TAF)		<u>\$ 73,375,000</u>

EXPENDITURES

Object Code

7510	Moreno Valley College PELL Student Grants and Book Waivers	\$ 18,000,000
	Norco College PELL Student Grants and Book Waivers	11,000,000
	Riverside City College PELL Student Grants and Book Waivers	35,000,000
	Moreno Valley College FSEOG Student Grants and Book Waive	500,000
	Norco College FSEOG Student Grants and Book Waivers	350,000
	Riverside City College FSEOG Student Grants and Book Waive	725,000
	Moreno Valley College Federal Work Study	400,000
	Norco College Federal Work Study	350,000
	Riverside City College Federal Work Study	650,000
	Moreno Valley College Subsidized Loan	1,100,000
	Norco College Subsidized Loan	600,000
	Riverside City College Subsidized Loan	2,000,000
	Moreno Valley College Un-Subsidized Loan	600,000
	Norco College Un-Subsidized Loan	600,000
	Riverside City College Un-Subsidized Loan	<u>1,500,000</u>
	Total Student Federal Grants, Direct Loans, Work Study, and Book Waivers	<u>\$ 73,375,000</u>
	Total Student Federal Grants	<u>\$ 73,375,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ -
State Income		
Moreno Valley College Cal Grants	\$ 1,600,000	
Moreno Valley College CCC Grant	200,000	
Moreno Valley College FTSS Grant	500,000	
Norco College Cal Grants	1,000,000	
Norco College CCC Grant	75,000	
Norco College FTSS Grant	400,000	
Riverside City College Cal Grants	3,100,000	
Riverside City College CCC Grant	200,000	
Riverside City College FTSS Grant	1,000,000	
Total State Income	<u>8,075,000</u>	
 Total Available Funds (TAF)		<u>\$ 8,075,000</u>

EXPENDITURES

Object Code

7510	Moreno Valley College Cal Grants	\$ 1,600,000	
	Moreno Valley College CCC Grant	200,000	
	Moreno Valley College FTSS Grant	500,000	
	Norco College Cal Grants	1,000,000	
	Norco College CCC Grant	75,000	
	Norco College FTSS Grant	400,000	
	Riverside City College Cal Grants	3,100,000	
	Riverside City College CCC Grant	200,000	
	Riverside City College FTSS Grant	1,000,000	
	 Total State - Cal Grants and FTSS Grants		<u>\$ 8,075,000</u>
	 Total State of California Student Grants		<u>\$ 8,075,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL SCHOLARSHIPS STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$	35,930
Local Scholarships			
Moreno Valley College Local Scholarships	\$	200,000	
Norco College Local Scholarships		200,000	
Riverside City College Local Scholarships		<u>450,000</u>	
Total Local Income			<u>850,000</u>
Total Available Funds (TAF)		\$	<u>885,930</u>

EXPENDITURES

Object Code

7510	Moreno Valley College Local Scholarships	\$	221,558
	Norco College Local Scholarships		207,186
	Riverside City College Local Scholarships		<u>457,186</u>
	Total Local Scholarships	\$	<u>885,930</u>
	Total Local Scholarships Student Grants	\$	<u>885,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

TENATIVE BUDGET
2019-2020

INCOME

Unaudited Beginning Balance, July 1		\$ 1,087,790
Local Income		
ASMVC		
Student Fees	\$ 184,740	
Interest	484	
Total ASMVC Local Income		185,224
ASNC		
Student Fees	242,603	
Interest	208	
Total ASNC Local Income		242,811
ASRCC		
Student Fees	570,257	
Interest	208	
Total ASRCC Local Income		570,465
Total Local Income ASRCCD		\$ 998,500
Total Available Funds (TAF)		\$ 2,086,290

EXPENDITURES

<u>Account Code</u>		
934	ASMVC - ASB	\$ 222,100
930	ASMVC - Organizations	27,900
	Total ASMVC Expenditures	\$ 250,000
921	ASNC - ASB	223,100
926	ASNC - Athletics	20,500
924	ASNC - Organizations	41,400
	Total ASNC Expenditures	285,000
910	ASRCC - ASB	190,555
906	ASRCC - Athletics	259,500
905	ASRCC - Organizations	154,825
	Total ASRCC Expenditures	604,880
	Total Expenditures	\$ 1,139,880
	Total ASRCCD Contingency	946,410
	Total ASRCCD Expenditures plus Ending Balances	\$ 2,086,290

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



FY 2019-2020 TENTATIVE BUDGET

Board of Trustees Regular/Committee Meeting
June 4, 2019



**GOVERNOR'S FY 2019-20
BUDGET PROPOSAL
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT
AS OF "MAY REVISE"**



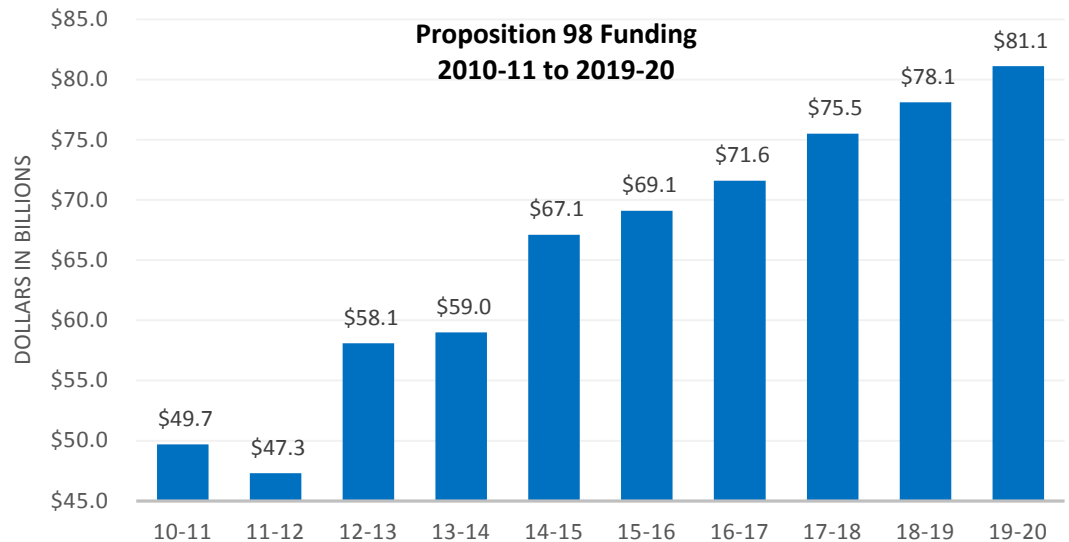
Riverside Community College District 2019-2020 Tentative Budget

Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2020 reflects a continuation of the adopted FY 2018-2019 Budget, with certain modifications as described on the subsequent pages.



Proposition 98 Minimum Guarantee

- FY 2018-19 approved budget set the K-14 minimum guarantee at \$75.2 billion...now revised to \$78.1 billion.
- FY 2019-20 - Governor estimates the guarantee at \$81.1 billion.
 - A year over year increase of 3.84%
 - \$246 million in new funding for Community Colleges
 - Community College share of Proposition 98 – 10.93%
 - 63.18% increase since 2010-11





FY 2019-2020 Governor’s Budget Proposal

Base Changes
(In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>
<u>Apportionment*</u>	
Growth (.55%/1.11%)	\$ 25.0
COLA (3.26%)	230.0
Net Technical Adjustments	<u>(95.0)</u>
Total Apportionment/Unrestricted Ongoing Revenues	<u>\$ 160.0</u>
<u>Unrestricted One-Time Revenues</u>	<u>\$ -</u>
Total Unrestricted Revenues	<u><u>\$ 160.0</u></u>

*These funding increases will be reflected in the rates for the Base, Equity, and Student Success allocations under the Student Centered Funding Formula.



FY 2019-2020 Governor’s Budget Proposal

Base Changes
(In Millions)

Restricted Revenues

	<u>State</u>
California Promise (AB19) - 2nd Year	\$ 45.0
F/T Student Success Grant/Completion Grant Consolidation	18.0
COLA for Categorical Programs	13.0
Legal Services for Undocumented Immigrants	<u>10.0</u>
Total Restricted Revenues	<u><u>\$ 86.0</u></u>



FY 2019-2020 Governor’s Budget Proposal

Base Changes
(In Millions)

Other

State

Physical Plant and Instructional Equipment Proposition 51 - State GO Bond (15 Continuing Projects & 15 New Projects)	\$ 39.6
Total "Other" Restricted Revenues	<u>361.2</u> <u>\$ 400.8</u>

Riverside Community College District

Capital Facilities Projects (FPP's Scheduled for Funding in FY 2020-21 Budget)*

- Riverside City College - Life Science/Physical Science

*The Chancellor’s Office is proposing a modification to the Capital Outlay project scoring process to provide better alignment with the Vision for Success Goals.



FY 2019-2020 Governor's Budget Proposal

The Governor's May Revision proposes continued implementation of the Student Center

Funding Formula (SCFF) with the following three refinements:

- (1) For 2019-20, using 2018-19 funding rates adjusted by COLA.
- (2) Capping year-to-year growth in a district's student success allocation to 10% beginning in 2019-20.
- (3) Refining the definition of a transfer outcome for the student success allocation, effective for 2018-19. Under the proposed definition, a student's successful transfer would be attributed to the student's district of residence. Under the current interpretation, a transfer is attributed to each district in which a student enrolled before transferring.



FY 2019-2020 Governor's Budget Proposal

Student Centered Funding Formula

Planned Three Year Phase-In

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>
Base Allocation (Enrollment)	70 %	65 %	60 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	15 %	20 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>

Revised Three Year Phase-In

Base Allocation (Enrollment)	70 %	70 %	60 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	10 %	20 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>



FY 2019-2020 Governor’s Budget Proposal

CalSTRS Pension Relief

The Governor’s Budget Proposal includes a total of \$3 billion to reduce the K-12 and Community College share of the unfunded pension liability and to reduce employer contribution rates. A total of \$850 million (\$500 million in FY2019-20 and \$350 million in FY 2020-21) would be provided to reduce the rates as shown above. The remaining \$2.3 billion would be paid to CalSTRS through FY 2022-23.

	<u>FY 19-20</u>	<u>FY 20-21</u>
Current Funding Plan - Employer Rates	18.13 %	19.10 %
Proposed Funding Plan - Employer Rates	16.70 %	18.10 %



FY 2019-2020 Governor's Budget Proposal

Cal Grant Expansion – Provides \$121.6 million additional financial aid for students who have dependent children...up to \$6,000 annually to cover non-tuition costs. Provides \$9.6 million to fund 4,250 new Cal Grant awards.

Longitudinal Student Data System – Provides \$10 million to begin planning a new statewide system to connect student information from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies.



FY 2018-2019 ENDING BALANCE ESTIMATE



FY 2018-19 Credit FTES Projections

	<u>Budget</u>
FY 2016-17 Funded FTES	29,578.89
FY 2017-18 Funded FTES	29,645.01
FY 2018-19 Base FTES	<u>29,645.01</u>
3 Year Total FTES	88,868.91
Divided by 3 Years	<u>3</u>
3-Year Average FTES	29,622.97
Growth (System 1.0%; RCCD 2.23%)	<u>660.59</u>
Total Funded FTES Target	30,283.56
Unfunded FTES (.80%)	<u>241.23</u>
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 FTES Shortfall	<u>532.23</u>
FY 2018-19 FTES Target - Adopted Budget	31,057.02
Additional FTES	<u>799.98</u>
FY 2018-19 FTES Revised Target	<u><u>31,857.00</u></u>



FY 2018-19 Credit FTES Projections

	<u>Actual at P2*</u>
FY 2016-17 Funded FTES	28,866.37
FY 2017-18 Funded FTES	29,607.55
FY 2018-19 Base FTES	<u>28,869.73</u>
3 Year Total FTES	87,343.65
Divided by 3 Years	<u>3</u>
3-Year Average FTES	29,114.55
Growth (System 1.0%; RCCD 2.23%)	<u>-</u>
Total Funded FTES	<u><u>29,114.55</u></u>

* Special Admit and incremental credit FTES are excluded from SCFF and receive funding at the full credit FTES rate.



Riverside Community College District						
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise						
FY 2018-2019 at P2						
Student Success Incentive Allocation: 10% FY 18-19; 10% FY 19-20; 20% FY 20-21						
Success Rate per Point (Success/Equity)	\$	440	\$	167	\$	111
Success Metrics (FY 2017-2018)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total		
Associate Degree for Transfer (ADT)	\$ 1,760	920	\$ 1,619,200	9.81%		
Associate Degree	\$ 1,320	5,045	\$ 6,659,400	40.35%		
Credit Certificates Requiring 18+ Units	\$ 880	1,034	\$ 909,920	5.51%		
Transfer-Level Math and English Completion in 1st Year	\$ 880	827	\$ 727,760	4.41%		
Transfer to 4-Year Institutions	\$ 660	3,591	\$ 2,370,060	14.36%		
CTE Units Completion of 9+ Units	\$ 440	4,286	\$ 1,885,840	11.43%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 440	5,300	\$ 2,332,000	14.13%		
Total Success Metrics Allocation		21,003	\$ 16,504,180	100.00%		
Success Equity Metrics - BOG Students (FY 2018-2019)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total		
Associate Degree for Transfer (ADT)	\$ 666	559	\$ 372,294	11.01%		
Associate Degree	\$ 500	3,082	\$ 1,539,459	45.51%		
Credit Certificates Requiring 18+ Units	\$ 333	537	\$ 178,821	5.29%		
Transfer-Level Math and English Completion in 1st Year	\$ 333	384	\$ 127,872	3.78%		
Transfer to 4-Year Institutions	\$ 250	1,781	\$ 444,805	13.15%		
CTE Units Completion of 9+ Units	\$ 167	2,299	\$ 382,784	11.32%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 167	2,020	\$ 336,330	9.94%		
Total Success Equity Metrics Allocation - BOG Waiver Students		10,662	\$ 3,382,364	100.00%		
Success Equity Metrics - Pell Students (FY 2018-2019)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total		
Associate Degree for Transfer (ADT)	\$ 444	751	\$ 333,444	10.47%		
Associate Degree	\$ 333	4,161	\$ 1,385,613	43.51%		
Credit Certificates Requiring 18+ Units	\$ 222	748	\$ 166,056	5.21%		
Transfer-Level Math and English Completion in 1st Year	\$ 222	555	\$ 123,210	3.87%		
Transfer to 4-Year Institutions	\$ 167	2,637	\$ 439,061	13.79%		
CTE Units Completion of 9+ Units	\$ 111	3,262	\$ 362,082	11.37%		
Living Wage Attainment Within 1 Year of CC Completion	\$ 111	3,381	\$ 375,291	11.78%		
Total Success Equity Metrics Allocation - Pell Students		15,495	\$ 3,184,757	100.00%		
Total Student Success Incentive Allocation			\$ 23,071,301			



Riverside Community College District		
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise		
FY 2018-2019 at P2		
Total Apportionment		
Total Computational Revenue Under New Funding Formula for FY 2018-19	\$	191,717,666
Less, Adjustment for TCR Constraint at PY TCR plus 3 times COLA (($\$173,724,960$) + (3 x 2.71% = 8.13%))	\$	<u>(3,868,867)</u>
Net Computational Revenue Paid Under SCFF for FY 2018-19	\$	187,848,799
Less, FY 2018-19 Estimated Deficit Applied to Constrained Apportionment (3.33% x $\$49,000,000$)	\$	<u>(1,631,700)</u> -0.87%
Adjusted FY 2018-19 TCR at P1	\$	186,217,099
Total Computational Revenue in Adopted Base Budget for FY 2018-19	\$	<u>186,480,836</u>
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2018-19	\$	<u>(263,737)</u>
Total Difference Between Actual TCR and Funded TCR	\$	<u><u>(5,500,567)</u></u>



(In Millions)

FY 2018-19 Revenues

Adopted Budget	<u>\$ 202.84</u>
Estimated Revenue Adjustments	
FY 2017-18 Additional Apportionment -	
Summer 2018 FTES Shift to FY 2017-18 (800 FTES)	\$ 4.27
Full-time Faculty Allocation - Ongoing	1.36
Other	<u>(0.07)</u>
Total Estimated Revenue Adjustments	<u>\$ 5.56</u>
Net Revenues	<u>\$ 208.40</u>



(In Millions)

FY 2018-19 Expenditures

Adopted Budget	<u>\$ 234.49</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 2.51
Supplies and Services*	29.09
Capital Outlay	<u>4.24</u>
Total Expenditure Budget Savings	<u>\$ 35.84</u>
Net Expenditures	<u>\$ 198.65</u>
Net Current Year Estimated Surplus	\$ 9.75
Beginning Balance at July 1, 2018	<u>45.30</u>
Estimated Ending Balance at June 30, 2019*	<u><u>\$ 55.05</u></u>
Estimated Ending Balance Percentage of Total Available Funds	<u><u>22.07%</u></u>

* Included in these balances is \$13.96 million of one-time State Mandate Block Grant funds that were set-aside in FY 2018-19 for future years to mitigate revenue reductions and increasing costs for STRS, PERS and health insurance, and \$6.70 million remaining from the \$8.0 million Budget Savings Allocation provided to the District's entities.



TENATIVE BUDGET FY 2019-2020



FY 2019–20 Credit FTES Projections

FY 2017-18 Funded FTES*	29,607.55
FY 2018-19 Funded FTES*	28,869.73
FY 2019-20 Base FTES*	<u>29,114.55</u>
3 Year Total FTES	87,591.83
Divided by 3 Years	<u>3</u>
3-Year Average - Estimated SCFF Funded FTES	29,197.28
Special Admit FTES	859.44
Incarcerated FTES	<u>83.92</u>
Total Funded FTES	30,140.64
Total Credit FTES Target	<u>31,857.00</u>
Unfunded FTES	<u><u>(1,716.36)</u></u>

* Special Admit and incarcerated credit FTES are excluded from SCFF and receive funding at the full credit FTES rate.



Riverside Community College District								
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise								
FY 2019-2020								
Base Allocation: 70% FY 18-19; 70% FY 19-20; 60% FY 20-21								
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	3,849	\$	5,635	\$	3,457		
							Funded FTES	Amount
Basic Allocation					\$	12,810,689		
Credit FTES (Rolling 3 Year Avg. FY 17-18 - 29,607.55; FY 18-19 - 28,869.73; FY 19-20 - 29,114.55 (30,913.64 Actual FTES for FY 18-19) 87,591.83/3 = 29,197.28							29,197.28	\$ 112,380,331
Special Admit Students 850.00 + 9.44 (Credit FTES)							859.44	\$ 4,842,944
Incarcerated 83.00 + .92 (Credit FTES)							83.92	\$ 472,889
Non-Credit FTES (Base - 145.31 + Growth - 1.61)							146.92	\$ 507,902
Total Base Allocation							30,287.56	\$ 131,014,756
Supplemental Allocation: 20%								
Supplemental Rate per Point	\$	949						
		Rate	Total Counts			Total Dollars		% to
Supplemental Metrics (FY 2018-2019)		(a)	(b)			(a) + (b)		Total
Pell Grant	\$	949	15,220		\$	14,444,074		32.22%
AB 540 Students	\$	949	1,538		\$	1,459,363		3.25%
California Promise Grant Students (BOG Waivers)	\$	949	30,486		\$	28,931,157		64.53%
Total Supplemental Allocation			47,244		\$	44,834,594		100%



Riverside Community College District							
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise							
FY 2019-2020							
Student Success Incentive Allocation: 10% FY 18-19; 10% FY 19-20; 20% FY 20-21							
Success Rate per Point (Success/Equity)		\$	454	\$	172	\$	115
	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total			
Success Metrics (FY 2018-2019)							
Associate Degree for Transfer (ADT)	\$ 1,817	948	\$ 1,721,789	9.81%			
Associate Degree	\$ 1,363	5,196	\$ 7,082,625	40.35%			
Credit Certificates Requiring 18+ Units	\$ 909	1,065	\$ 968,103	5.52%			
Transfer-Level Math and English Completion in 1st Year	\$ 909	852	\$ 774,295	4.41%			
Transfer to 4-Year Institutions	\$ 682	3,699	\$ 2,522,534	14.37%			
CTE Units Completion of 9+ Units	\$ 454	4,415	\$ 2,004,219	11.42%			
Living Wage Attainment Within 1 Year of CC Completion	\$ 454	5,459	\$ 2,478,386	14.12%			
Total Success Metrics Allocation		21,633	\$ 17,551,952	90.19%			
Success Equity Metrics - BOG Students (FY 2018-2019)							
Associate Degree for Transfer (ADT)	\$ 688	576	\$ 396,130	11.01%			
Associate Degree	\$ 516	3,174	\$ 1,638,021	45.51%			
Credit Certificates Requiring 18+ Units	\$ 344	553	\$ 190,270	5.29%			
Transfer-Level Math and English Completion in 1st Year	\$ 344	396	\$ 136,059	3.78%			
Transfer to 4-Year Institutions	\$ 258	1,834	\$ 473,283	13.15%			
CTE Units Completion of 9+ Units	\$ 172	2,368	\$ 407,291	11.32%			
Living Wage Attainment Within 1 Year of CC Completion	\$ 172	2,081	\$ 357,863	9.94%			
Total Success Equity Metrics Allocation - BOG Waiver Students		10,982	\$ 3,598,917	88.99%			
Success Equity Metrics - Pell Students (FY 2018-2019)							
Associate Degree for Transfer (ADT)	\$ 458	774	\$ 354,277	10.45%			
Associate Degree	\$ 344	4,286	\$ 1,474,326	43.51%			
Credit Certificates Requiring 18+ Units	\$ 229	770	\$ 176,431	5.21%			
Transfer-Level Math and English Completion in 1st Year	\$ 229	572	\$ 130,908	3.86%			
Transfer to 4-Year Institutions	\$ 172	2,716	\$ 465,813	13.75%			
CTE Units Completion of 9+ Units	\$ 115	3,360	\$ 386,384	11.40%			
Living Wage Attainment Within 1 Year of CC Completion	\$ 115	3,482	\$ 400,479	11.82%			
Total Success Equity Metrics Allocation - Pell Students		15,960	\$ 3,388,617	89.55%			
Total Student Success Incentive Allocation			\$ 24,539,486				



Riverside Community College District			
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise			
FY 2019-2020			
Total Apportionment			
	Total Computational Revenue Under New Funding Formula for FY 2019-20	\$ 200,388,836	
Less, Adjustment for TCR Constraint at PY TCR plus 3 times COLA (($\$187,848,799$) + ($3 \times 3.26\% = 9.78\%$) = $\$206,330,192$))		<u>0</u>	
	Net Computational Revenue Paid Under SCFF for FY 2019-20	\$ 200,388,836	
Less, Estimated FY 2019-20 Deficit Applied to Constrained Apportionment		<u>\$ (1,743,383)</u>	-0.87%
	Adjusted FY 2019-20 TCR	\$ 198,645,453	
	Total Computational Revenue in Adopted Base Budget for FY 2018-19	<u>\$ 186,480,836</u>	
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2019-20		<u>\$ 12,164,617</u>	6.52%
	Total Difference Between Actual TCR and Funded TCR	<u>\$ (1,743,383)</u>	



(In Millions)

FY 2019-20 Ongoing Revenue Budget

Beginning Revenue Budget	<u>\$ 202.25</u>
FY 2019-20 Apportionment:	
Student Centered Funding Formula	\$ 12.16
Full-Time Faculty Hiring	1.36
Lottery	0.20
Interest Income	0.60
Other	<u>(0.01)</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 14.31</u>
Total Ongoing Revenue Budget	<u>\$ 216.56</u>



(In Millions)

FY 2019-20 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 206.64</u>
Compensation Adjustments:	
COLA (3.26%) + Contract for Full-time Salaries (2.00%)	\$ 6.25
COLA (3.26%) + Contract for Part-time Faculty Salaries (2.50%) + Growth	2.16
Step/Column/Growth/Placement/Classification	2.37
Health Insurance (Projected 5% Increase)	0.70
PERS (From 18.06% to 20.73%)	1.01
STRS (From 16.28% to 16.70%)	0.44



(In Millions)

FY 2019-20 Ongoing Expenditure Budget (continued)

Net New Full-Time Faculty Positions (16)	1.66
Election Cost	(0.50)
Future Local Bond Feasibility	0.30
Contracts	0.20
Other	0.33
Total Ongoing Expenditure Budget Adjustments	<u>\$ 14.92</u>
Total Ongoing Expenditure Budget	<u>\$ 221.56</u>
Net Ongoing Budget Shortfall	<u><u>\$ (5.00)</u></u>



(In Millions)

FY 2019-20 One-Time Revenue Budget

Beginning Revenue Budget	\$ 0.60
Total One-Time Revenue Budget	<u>\$ 0.60</u>



(In Millions)

FY 2019-20 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 27.86
Reversal of FY 2018-19 Set-Aside for Future Operating Costs	(13.96)
FY 2019-20 Set-Aside for Future Operating Costs	17.85
Summer 2018 FTES Shift to FY 2017-18	<u>4.26</u>
Total One-Time Expenditure Budget	<u>\$ 36.01</u>
Net One-Time Budget	<u><u>\$ (35.41)</u></u>



(In Millions)

Summary

Net Ongoing Budget	\$ (5.00)
Net One-Time Budget	<u>(35.41)</u>
Total Difference	\$ (40.41)
Estimated Beginning Balance at July 1, 2019	<u>55.05</u>
Total Available Funds	\$ 14.64
Less, 5% Ending Balance Target	<u>(14.64)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>



FY 2019–20 Budget Planning Issues

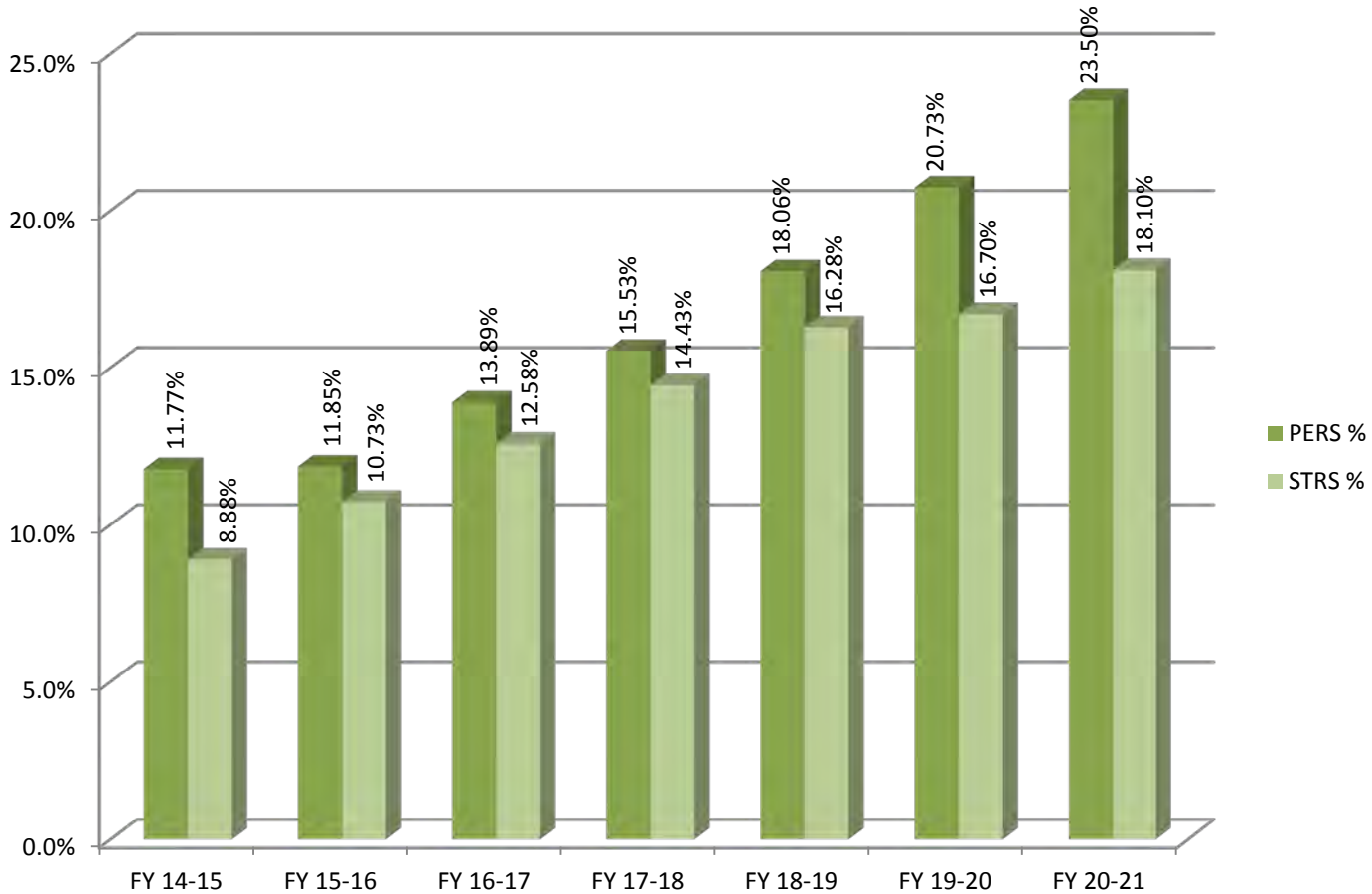
- ❑ **Student Centered Funding Formula Changes**
- ❑ **Final FY 19-20 State Budget**
- ❑ **FY 2018-19 Results**



HISTORICAL BUDGET INFORMATION

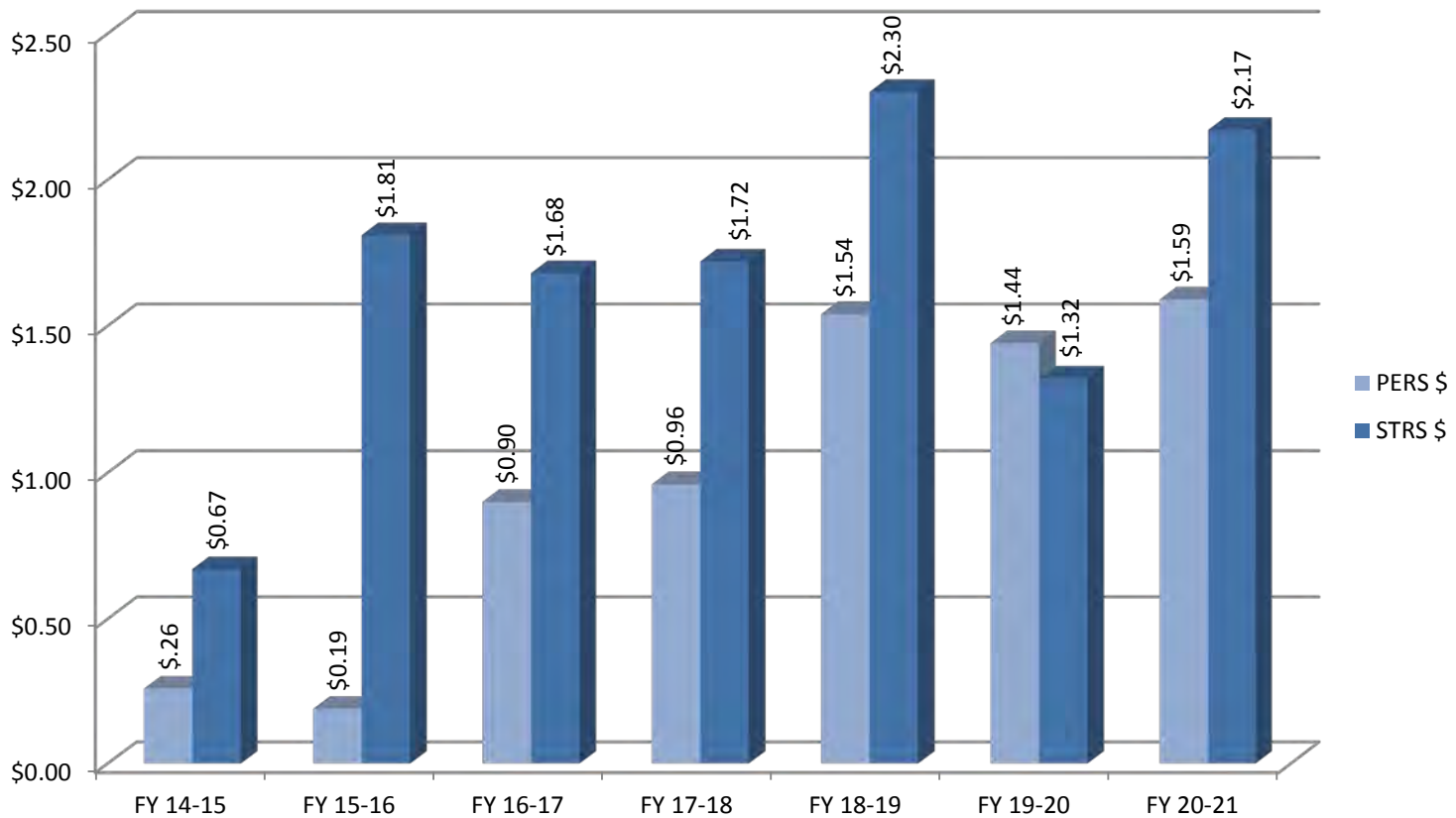


PERS and STRS Projected % Rate Annual Increases





PERS and STRS Projected \$ Annual Budget Increases





Unrestricted General Fund Contingency History

FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2018-19*	\$ 13,645,688	5.50%	\$ 55,044,729 **	22.07%
2017-18	\$ 13,577,277	5.91%	\$ 47,603,505	20.67%
2016-17	\$ 11,987,323	5.60%	\$ 42,225,884	19.27%
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%

*Estimate for FY 2018-19

**Includes \$13.96 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$6.70 million. Without the one-time funds, the ending fund balance would be \$34.38 million (13.78%).

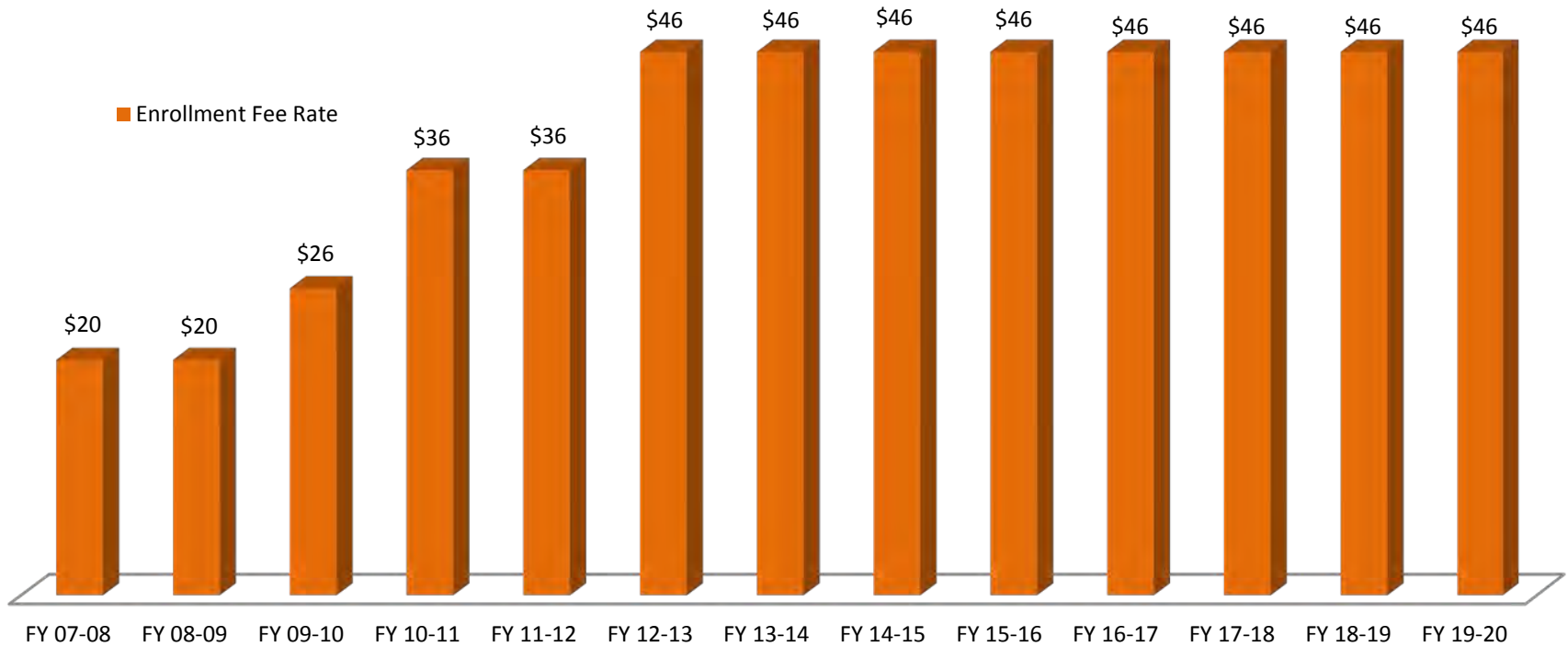


General Apportionment (In Millions)





Enrollment Fee Rate Per Unit





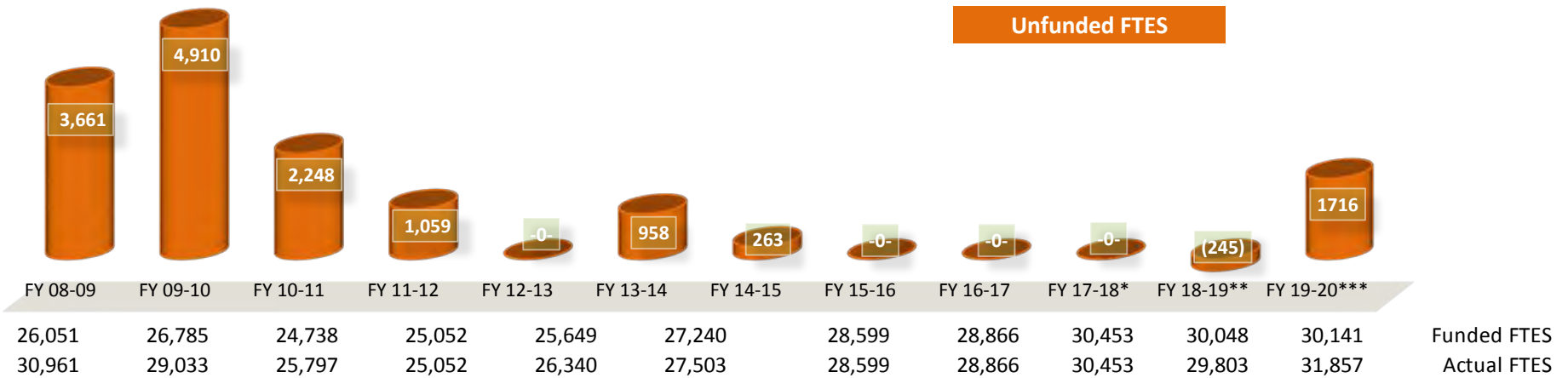
CCC Base Funding Rate Per Credit FTES



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



Credit FTES



* Based on P1 Recalculation

** Based on P2 as of April 16, 2019.

*** Based on the Governor’s Budget Proposal and preliminary estimate of the District’s ability to achieve the growth allocation.



FY 2019-2020 BUDGET DEVELOPMENT TIMELINE



➤ **March-May**

- Legislative Hearings

➤ **May**

- May Revise - May 9, 2019
- Norco College Business & Facilities Planning Council Meeting – May 14, 2019
- DBAC Meeting – May 17, 2019
- Moreno Valley College Resource Subcommittee Meeting - May 15, 2019
- Riverside City College Resource Development & Administrative Services Leadership Council - May 16, 2019
- DSPC Meeting – May 17, 2019
- Tentative RCCD Budget Completed

➤ **June**

- Tentative RCCD Budget to Resources Committee - June 4, 2019
- DSPC Meeting - Dark
- Second Principal Apportionment Report
- DBAC Meeting - June 3, 2019
- Tentative RCCD Budget to Board of Trustees – June 11, 2019
- State Budget Adoption by June 30, 2019



➤ **July**

- New Fiscal Year Begins - July 1, 2019

➤ **August**

- State Budget Workshops/Advance Apportionment
- RCCD Year-End Closing
- DBAC Meeting - TBD
- DSPC Meeting – TBD
- Final RCCD Budget Completed

➤ **September**

- Final RCCD Budget to Resources Committee – September 3, 2019
- Final RCCD Budget to Board of Trustees - September 17, 2019

Board of Trustees Committee Meeting (IV.M)

Meeting	June 4, 2019
Agenda Item	Resources (IV.M)
Subject	Resources Revised Budget Allocation Model
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

The District identified a need to make substantive changes to the existing Budget Allocation Model (BAM) and embarked on a year-long effort to do so through the District Budget Advisory Council (DBAC) and engaging the college community throughout the process, including the District Strategic Planning Council. The construct of the existing BAM is based on a Full-Time Equivalent Student (FTES) model that reflected how resources were previously allocated from the State (SB361), modified to consider the costs associated with the instructional programs and organizational structures at each college, to derive the known cost of producing FTES (averaged over a 10 year period) at each college.

The newly envisioned BAM was developed to allocate resources centered around 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 on the attachment including the alignment of resource allocation decisions with the 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.

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

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

- o Dean of Nursing
- o Lab Technicians
- o Lab Equipment
- o Lab Supplies
- o Program Accreditation Cost
- o Classified Administrative Staff
- o Clinical Sites
- o Staff Travel

Political Science (Lower Cost per FTES)

- o Higher Student/Faculty Ratio
- o No Lab Equipment, Supplies, or Technicians
- o Shared Dean with Other Disciplines
- o No Accreditation Costs

Procedurally, four years of historical discipline cost per FTES information was assembled for each college 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 was 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” was then used to apply to projected FTES for that category. A similar methodology was used to calculate the non-instructional allocation. A more detailed explanation of the procedural steps is attached. In addition, the detailed calculation worksheets are attached for Tentative Budget purposes. This information will be updated after FY 2018-19 year-end closing to develop the BAM for FY 2019-20 Final Budget purposes.

This iteration of the revised BAM is considered the first phase of implementation. As such, no budget allocation modifications will be made as a result of the implementation in FY 2019-20. The expectation is that discipline cost per FTES data will be used to inform budget allocations in FY 2020-21.

DBAC will continue to assess the BAM during FY 2019-20 for the following items: 1) treatment of District Office costs based on services level expectations; 2) Student Centered Funding Formula considerations for Equity and Success outcomes; 3) progress towards comprehensive college status; 4) Guided Pathways scaling; 5) funding alignment with strategic objectives; 6) defining key BAM terms and; 7) overall BAM performance.

It is recommended that the Board of Trustees approve the revised Budget Allocation Model implementation effective for FY 2019-20.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
 Majd Askar, Director, Business Services
 Nathaniel Jones III, Vice President, Business Services, Moreno Valley College
 Michael Collins, Vice President, Business Services, Norco College
 Chip West, Vice President, Business Services, Riverside City College



Revised Budget Allocation Model (BAM)

Board of Trustees Regular/Committee Meeting

June 4, 2019

The Revised Budget Allocation Model was developed to allocate resources around 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 an 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.

Revised Budget Allocation Model

BAM Concept

- The District is primarily funded through apportionment, based on the number of Full-time Equivalent Students (FTES) we serve annually, even under the new Student Centered Funding Formula (SCFF) wherein enrollment comprises 70% of the apportionment calculation.
- The revised BAM was developed using the concept of “FTES as Currency”.

Revised Budget Allocation Model

BAM Concept (cont.)

- Each FTES generated has a value (currency) that can be assigned based on a “Standard” or “Exchange Rate” for each instructional program or discipline.
- The BAM will use the FTES “Exchange Rates” that are developed to allocate resources to the colleges.
- Eventually, the Colleges will use the same methodology to allocate resources internally to their Departments and Divisions.

Revised Budget Allocation Model

For Example:

Two Programs (Nursing & Political Science)

- **Nursing**

- Low Student/Teacher Ratio
- Lab Equipment
- Lab Supplies
- Separate Dean
- Accreditation Cost
- Lab Technicians
- Classified Administrative Staff
- Clinical Sites
- Staff Travel

Higher Cost per FTES

- **Political Science**

- Higher Student/Teacher Ratio
- No Lab Equipment
- Shared Dean
- No Accreditation Cost

Lower Cost per FTES 726

Revised Budget Allocation Model

Procedural Steps

- To determine the “Exchange Rate” per FTES, the project team gathered multi-year historical “Discipline Cost per FTES” information for each college.
- The “Discipline Cost per FTES” includes the following:
 - Direct Cost of Instruction (Faculty, Lab Technicians, Classified Positions, etc.)

Revised Budget Allocation Model

Procedural Steps (cont.)

- Non-Instructional Costs (Deans, Administrative Staff, etc.)
 - Allocated to disciplines based on the Direct Costs of Instruction FTES Ratio.
- Shared costs (administration/support – Business Services, Student Services and Other)
 - Allocated on the same basis as Non-Instructional costs.

Revised Budget Allocation Model

- Disciplines were grouped into the following categories to derive consistency and comparability among the college:
 - STEM
 - Liberal Arts
 - CTE
 - Unique (Defined as a discipline only offered at one college)

Revised Budget Allocation Model

- Instructional Discipline Cost per FTES by category, was accumulated for each of the following fiscal years, 2015-16, 2016-17, 2017-18 and 2018-19 (estimated), to calculate an average cost per FTES.
 - This was done to smooth out year-over-year cost fluctuations and;
 - To provide for comparison between the colleges for common disciplines.

Revised Budget Allocation Model

- Shared Discipline Cost per FTES was also accumulated for each of the aforementioned fiscal years to derive average cost per FTES.

Revised Budget Allocation Model

Next Steps:

- Treatment of District Office Costs Based on Service Level Expectations
- Student Centered Funding Formula Considerations for Equity and Success Outcomes
- Progress towards Comprehensive College Status
- Guided Pathway Scaling
- Funding Alignment with Strategic Objectives
- Define Key BAM Terms
- Overall BAM Performance
- Assess Revised BAM Methodologies and Components during FY 2019-20
- Recommend Modifications to the BAM

Project Team - Sub-Group of the District Budget Advisory Council (DBAC):

- Aaron Brown – Vice Chancellor, Business & Financial Services
- Mark Sellick – Senate President (RCC)
- Chip West – Vice President, Business Services (RCC)
- Nathaniel Jones – Vice President, Business Services (MVC)
- Michael Collins – Vice President, Business Services (NC)
- Esmeralda Abejar – Director, Business Services (NC)
- Majd Askar – Director, Business Services
- Sherrie DiSalvio – Financial Technical Analyst (RCC)
- Elia Blount – Financial Technical Analyst (RCC)
- Misty Griffin – Financial Technical Analyst (NC)
- David Bobbitt – Financial Technical Analyst (MVC)
- Rachelle Arispe – Executive Administrative Assistant to VC, BFS (Recorder)

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.

Revised Budget Allocation Model (BAM)

Procedural Steps

Discipline Cost per FTES (“Exchange Rate”) Calculations:

1. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and “Other Costs” were calculated utilizing actual expense figures for four fiscal years 15/16, 16/17 and 17/18, and 18/19 (estimated for Tentative Budget purposes). Special Program costs (SPP) were excluded from the calculation.
2. 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. 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).
 - 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).
 - Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES.
3. Non-Instructional Student Services, Business Services and Other areas 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 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.
 - Three areas are comprised of the following:
 1. Student Services (SS) – Counseling, Student Activities, Evaluators, Financial Aid, A&R, Assessment, general funded categorical (EOPS, CalWORKs, DSPS, etc.), Student Financial Services, Intramural sports,

Revised Budget Allocation Model (BAM)

Procedural Steps

Athletics, Health Services, Community Outreach, Job Placement, and International Students.

2. Business Services (BS) – Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
3. Other – President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).
4. 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.

Annual Percentage Change Calculation:

1. To understand the annual change in Discipline Cost per FTES for each fiscal year, a 3-year average per college was calculated from actual annual cost data by category (STEM, Liberal Arts, CTE, Unique, Business Services, Student Services, and Other). A 3-year average percentage change was also calculated for the District as a whole.
2. The Districtwide 3-year average Discipline Cost per FTES percent change was utilized in the revenue calculation for the STEM, Liberal Arts and CTE categories.
3. The Unique Discipline Cost per FTES was used rather than the Districtwide 3-year average in the revenue calculation for Unique disciplines (projected cost was used for “new” programs).
4. A Districtwide 3-year average percentage change was used to calculate the revenue allocation for Business Services, Student Services and Other.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

1. Net apportionment and non-specific revenue allocations were calculated as follows:
 - o Total estimated revenues, less specific revenues, less District Office budgeted expenditures, excluding set-aside and Special Project program costs.
2. The revenue allocation for STEM, Liberal Arts, and CTE was calculated using the prior year estimated Total Direct Instructional Discipline Cost per FTES multiplied by the budget year estimated FTES, multiplied by the Districtwide 3-year average percentage change in Discipline Cost per FTES.
3. The revenue allocation for Unique programs was calculated using the prior year estimated Total Direct Instructional Discipline Cost per FTES multiplied by the budget year estimated FTES, multiplied by the College 3-year average percentage change in Discipline Cost per FTES.
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,

Revised Budget Allocation Model (BAM)

Procedural Steps

Business Services and Other costs was calculated using the prior year projected Districtwide average Discipline Cost per FTES multiplied by the estimated budget year FTES, multiplied by the Districtwide 3-year average percentage change in Discipline Cost per FTES. The revenue calculation exceeded allocated revenue, therefore a % of the total was applied to balance to 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.). In addition, DO/DSS Expenditures (1000-6999) along with set-aside and special project cost were excluded from the calculation.
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.

19/20 Revenue Allocation

Direct Instructional, Academic Affairs, Student Services, Business Services and Other Costs

Norco College	
Total FTES	7,543
Direct Instructional & Academic Affairs Costs	27,628,583
Student Services, Business Services, and Other	<u>10,532,977</u>
Total Norco College \$	38,161,560
Moreno Valley College	
Total FTES	7,418
Direct Instructional & Academic Affairs Costs	32,345,980
Student Services, Business Services, and Other	<u>10,358,824</u>
Total Moreno Valley College \$	42,704,804
Riverside City College	
Total FTES	17,597
Direct Instructional & Academic Affairs Costs	72,491,566
Student Services, Business Services, and Other	<u>24,574,145</u>
Total Riverside City College \$	97,065,711

APPORTIONMENT DISTRIBUTION

FY 2019-2020 Total Revenues	217,092,590
Less, FY 2019-2020 Specific Revenue	<u>(8,361,596)</u>
FY 2019-2020 Apportionment and Non-Specific Revenues	208,730,994
Less, DO/DSS Expenditures (1000-6999) excludes set-aside and Special Project Program Costs	<u>(30,798,919)</u>
Net FY 2019-2020 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 177,932,075</u>

19/20 Revenue Allocation
Direct Instructional and Academic Affairs Costs

Assuming FY 2018/19 Projected Revenue and Budget Expenses

Norco College

Direct Instructional & Academic Affairs Costs	FY 18/19 Projected Total Direct Instructional Cost +		3-Year District-Wide Average		Revised BAM
	Academic Affairs Cost/FTES	Projected FTES FY 19/20	Percentage Change in Cost per FTES		FY 19/20 Revenue
STEM courses \$	3,490	\$ 2,583	4.07%		9,383,695
Liberal Arts courses \$	3,410	\$ 3,640	4.75%		13,000,511
CTE courses \$	3,672	\$ 937	2.93%		3,539,829
Unique Programs	FY 18/19 Projected Total Direct Instructional Cost +	Projected FTES FY 19/20	3-Year College Average Percentage	Change in Cost per FTES	Revised BAM
	Academic Affairs Cost/FTES				FY 19/20 Revenue
Architecture Total \$	4,160	5.45	14.94%		
Construction Technology Total \$	5,234	43	-0.86%		222,857
Drafting Technology \$	10,126	3	0.00%		28,252
Electronics Total \$	4,144	93	9.42%		420,550
Game Development Total \$	4,004	154	2.68%		632,759
Manufacturing Technology Total \$	7,850	35	45.55%		400,130
Music Industry Studies Total \$	4,548	50	20.59%		
		7,543			\$ 27,628,583

Moreno Valley College

Direct Instructional & Academic Affairs Costs	FY 18/19 Projected Total Direct Instructional Cost +		3-Year District-Wide Average		Revised BAM
	Academic Affairs Cost/FTES	Projected FTES FY 19/20	Percentage Change in Cost per FTES		FY 19/20 Revenue
STEM courses	3,679	2,348	4.07%		8,987,703
Liberal Arts courses	3,620	3,701	4.75%		14,034,788
CTE courses	4,478	502	2.93%		2,311,669
Unique Programs	FY 18/19 Projected Total Direct Instructional Cost +	Projected FTES FY 19/20	3-Year College Average Percentage	Change in Cost per FTES	Revised BAM
	Academic Affairs Cost/FTES				FY 19/20 Revenue
Admin Justice	4,453	220	-14.82%		834,910
Dental Assist	12,646	60	18.90%		907,837
Dental hygiene	12,829	37	1.68%		482,774
Emergency Medical	5,002	245	6.42%		1,306,422
Fire Tech	11,194	199	25.95%		2,801,300
Human Services	5,532	39	20.50%		259,690
Med Asst	5,419	67	15.03%		418,888
		7,418			\$ 32,345,980

Riverside City College

Direct Instructional & Academic Affairs Costs	FY 18/19 Projected Total Direct Instructional Cost +		3-Year District-Wide Average		Revised BAM
	Academic Affairs Cost/FTES	Projected FTES FY 19/20	Percentage Change in Cost per FTES		FY 19/20 Revenue
STEM courses	2,985	4,972	4.07%		15,448,336
Liberal Arts courses	3,562	8,182	4.75%		30,525,417
CTE courses	3,102	1,748	2.93%		5,580,851
Unique Programs	FY 18/19 Projected Total Direct Instructional Cost +	Projected FTES FY 19/20	3-Year College Average Percentage	Change in Cost per FTES	Revised BAM
	Academic Affairs Cost/FTES				FY 19/20 Revenue
Air Conditioning & Refrigeration	3,374	104	2.47%		358,374
Applied Digital Media & Printing	4,197	136	6.37%		606,980
Arabic	4,516	48	3.31%		222,897
Athletics	13,267	379	44.94%		7,281,843
Automotive Body & Technology Total	3,538	89	-1.58%		309,916
Automotive Technology	3,572	217	-9.70%		701,315
Cosmetology Total	5,096	391	4.11%		2,076,411
Culinary Arts	10,359	116	1.91%		1,226,487
Film Television & Video Total	3,036	137	7.65%		448,670
Geology	5,394	68	22.73%		449,818
Italian	4,761	48	10.02%		253,622
Nursing	41,738	22	0.36%		908,569
Nursing Learning Laboratory	28,560	156	5.65%		4,704,019
Oceanography	4,927	41	18.92%		237,977
Paralegal Studies Total	3,618	34	-1.89%		122,260
Registered Nurse	691	558	1.68%		391,633
Russian	4,044	9	-6.21%		34,474
Welding	3,822.31	141.87	10.96%		601,695
		17,597			\$ 72,491,566

REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
Net FY 2019-2020 Total Apportionment and Non-Specific	177,932,075
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	132,466,129
Difference to Split Between Student Services + Business Services + Other C	\$ 45,465,946

2019/20 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
Student Services, Business Services, Other Costs	District-Wide FY 18/19 Projected Total		Wide Average Percentage		Calculated BAM Revised FY 19/20 Allocation	Adjusted Allocation Student Services + Business Services + Other	Weighted %
	BS, SS, and Other Cost/FTEs	Projected FTEs FY 19/20	Change in Cost per FTEs	Change in Cost per FTEs			
NC -Student Services + Business Services + Other Costs/Total FTI	\$ 1,511	7,542.59	1.13%		11,525,524	10,532,977	23.17%
MVC -Student Services + Business Services + Other Costs/Total FT	\$ 1,511	7,417.88	1.13%		11,334,960	10,358,824	22.78%
RCC -Student Services + Business Services + Other Costs/Total FTI	\$ 1,511	17,597.37	1.13%		26,889,823	24,574,145	54.05%
					49,750,307	45,465,946	100.00%

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)
Remaining Category Costs - Student Service, Business Services, and Other

	<u>FY 15/16 Cost</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>15/16 to 16/17 Inc/Dec</u>	<u>16/17 to 17/18 Inc/Dec</u>	<u>17/18 to 18/19 Inc/Dec</u>	<u>3-Year Avg. Inc Change</u>
<u>Norco College</u>								
Total Student Services + Business Services + Other Costs	9,545,659	10,258,618	10,196,224	12,287,761				
Total NC FTES	6,680	6,977	7,054	7,235				
Total SS, BS, Other Cost Per FTES	1,429	1,470	1,445	1,698	2.87%	-1.70%	17.51%	6.23%
<u>Moreno Valley College</u>								
Total Student Services + Business Services + Other Costs	10,620,350	12,180,940	11,834,242	9,832,107				
Total MVC FTES	6,313	6,348	6,705	7,169				
Total SS, BS, Other Cost Per FTES	1,682	1,919	1,765	1,371	14.09%	-8.03%	-22.32%	-5.42%
<u>Riverside City College</u>								
Total Student Services + Business Services + Other Costs	21,029,744	24,955,938	25,220,579	26,012,227				
Total RCC FTES	15,082	16,432	16,337	17,445				
Total SS, BS, Other Cost Per FTES	1,394	1,519	1,544	1,491	8.97%	1.65%	-3.43%	2.39%
<u>Grand Total for RCC, NC, MVC- 3-Year Avg.</u>								
Total Student Services + Business Services + Other Costs	41,195,752	47,395,497	47,251,045	48,132,095				
Total FTES	28,075	29,757	30,096	31,849				
Total SS, BS, Other Cost Per FTES	1,467	1,593	1,570	1,511	8.59%	-1.44%	-3.76%	1.13%

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)
Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

STEM	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
<u>Norco College</u>								
STEM	5,993,936	6,644,995	7,358,489	8,394,473				
STEM FTES	2,313	2,488	2,446	2,405				
Cost Per FTES - STEM	2,592	2,671	3,008	3,490	3.05%	12.62%	16.02%	10.56%
<u>Moreno Valley College</u>								
STEM	5,685,209	6,008,906	6,739,672	7,334,010				
STEM FTES	2,022	2,046	2,054	1,994				
Cost Per FTES - STEM	2,811	2,936	3,282	3,679	4.45%	11.79%	12.10%	9.44%
<u>Riverside City College</u>								
STEM	12,893,793	11,359,294	15,517,962	14,718,874				
STEM FTES	4,096	3,957	4,713	4,930				
Cost Per FTES - STEM	3,148	2,871	3,292	2,985	-8.80%	14.66%	-9.33%	-1.15%
<u>Total for RCC, NC, MVC</u>								
Total Cost STEM	24,572,938	24,013,195	29,616,124	30,447,357				
Total FTES -Total STEM	8,431	8,491	9,213	9,329				
Total Cost Per FTES	2,915	2,828	3,215	3,264	-2.99%	13.69%	1.52%	4.07%

Liberal Arts	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
<u>Norco College</u>								
Liberal Arts	8,767,182	9,527,413	10,760,059	11,938,073				
Liberal Arts FTES	3,257	3,370	3,420	3,501				
Cost Per FTES - Liberal Arts	2,692	2,827	3,146	3,410	5.01%	11.28%	8.39%	8.23%
<u>Moreno Valley College</u>								
Liberal Arts	8,883,971	10,055,303	11,265,448	12,880,759				
Liberal Arts FTES	3,061	3,177	3,407	3,558				
Cost Per FTES - Liberal Arts	2,903	3,165	3,307	3,620	9.02%	4.49%	9.46%	7.66%
<u>Riverside City College</u>								
Liberal Arts	23,601,270	23,883,856	26,372,518	28,861,396				
Liberal Arts FTES	7,044	7,548	7,436	8,104				
Cost Per FTES - Liberal Arts	3,351	3,164	3,547	3,562	-5.58%	12.11%	0.42%	2.32%
<u>Total for RCC, NC, MVC</u>								
Total Cost Liberal Arts	41,252,423	43,466,572	48,398,025	53,680,228				
Total FTES -Total Liberal Arts	13,361	14,095	14,263	15,163				
Total Cost Per FTES	3,087	3,084	3,393	3,540	-0.10%	10.02%	4.33%	4.75%

CTE	FY 15/16 Cost	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
<u>Norco College</u>								
CTE	2,654,949	2,657,432	3,075,909	3,434,148				
CTE FTES	781	782	846	935				
Cost Per FTES - CTE	3,402	3,398	3,636	3,672	-0.12%	7.00%	0.99%	2.63%
<u>Moreno Valley College</u>								
CTE	1,576,670	1,407,699	1,879,162	2,661,379				
CTE FTES	432	447	518	594				
Cost Per FTES - CTE	3,654	3,150	3,630	4,478	-13.79%	15.24%	23.36%	8.27%
<u>Riverside City College</u>								
CTE	4,657,805	4,926,033	5,282,762	5,391,452				
CTE FTES	1,537	1,642	1,653	1,738				
Cost Per FTES - CTE	3,031	3,001	3,195	3,102	-0.99%	6.47%	-2.91%	0.85%
<u>Total for RCC, NC, MVC</u>								
Total Cost CTE	8,889,423	8,991,164	10,237,833	11,486,979				
Total FTES -Total CTE	2,749	2,871	3,017	3,268				
Total Cost Per FTES	3,234	3,132	3,393	3,515	-3.15%	8.33%	3.60%	2.93%

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)
Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Riverside City College					15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
	FY 15/16	FY 16/17	FY 17/18	FY 18/19	Inc/Dec	Inc/Dec	Inc/Dec	
Unique Programs								
Air Conditioning & Refrigeration	258,243	275,734	298,860	352,502				
FTEs	82	87	85	104				
Cost Per FTEs	3,155	3,158	3,520	3,374	0.10%	11.46%	-4.15%	2.47%
Applied Digital Media & Printing	477,754	407,683	496,324	562,382				
FTEs	132	135	137	134				
Cost Per FTEs	3,620	3,030	3,629	4,197	-16.30%	19.77%	15.65%	6.37%
Arabic	211,769	196,683	195,726	213,719				
FTEs	50	41	37	47				
Cost Per FTEs	4,203	4,747	5,327	4,516	12.94%	12.22%	-15.22%	3.31%
Athletics	1,785,136	4,743,797	2,472,208	4,951,531				
FTEs	350	1,070	358	373				
Cost Per FTEs	5,100	4,432	6,907	13,267	-13.10%	55.84%	92.08%	44.94%
Automotive Body & Technology Total	291,819	281,595	285,895	317,373				
FTEs	78	70	71	90				
Cost Per FTEs	3,753	4,034	4,054	3,538	7.49%	0.50%	-12.73%	-1.58%
Automotive Technology	847,936	780,979	760,649	782,774				
FTEs	168	195	170	219				
Cost Per FTEs	5,046	4,009	4,475	3,572	-20.55%	11.62%	-20.18%	-9.70%
Cosmetology Total	1,700,183	1,696,536	1,741,616	1,965,761				
FTEs	371	383	407	386				
Cost Per FTEs	4,584	4,429	4,280	5,096	-3.38%	-3.36%	19.07%	4.11%
Culinary Arts	1,122,518	1,128,863	917,978	1,186,157				
FTEs	111	124	110	115				
Cost Per FTEs	10,108	9,106	8,377	10,359	-9.91%	-8.01%	23.66%	1.91%
Film Television & Video Total	314,599	686,302	620,877	420,049				
FTEs	96	125	115	138				
Cost Per FTEs	3,261	5,489	5,405	3,036	68.32%	-1.53%	-43.83%	7.65%
Geology	197,458	189,539	209,322	363,747				
FTEs	63	55	62	67				
Cost Per FTEs	3,116	3,424	3,379	5,394	9.88%	-1.31%	59.63%	22.73%
Italian	228,048	213,865	203,563	228,328				
FTEs	56	45	30	48				
Cost Per FTEs	4,072	4,802	6,849	4,761	17.93%	42.63%	-30.49%	10.02%
Nursing	756,427	713,992	675,536	892,359				
FTEs	13	26	26	21				
Cost Per FTEs	57,919	27,803	26,388	41,738	-52.00%	-5.09%	58.17%	0.36%
Nursing Learning Laboratory	3,474,146	3,362,631	3,828,956	4,388,183				
FTEs	138	158	166	154				
Cost Per FTEs	25,106	21,341	23,001	28,560	-15.00%	7.78%	24.17%	5.65%
Oceanography	105,213	109,569	111,525	198,587				
FTEs	33	40	35	40				
Cost Per FTEs	3,197	2,746	3,170	4,927	-14.11%	15.44%	55.43%	18.92%
Paralegal Studies Total	158,251	112,068	123,783	122,805				
FTEs	37	36	29	34				
Cost Per FTEs	4,239	3,146	4,241	3,618	-25.78%	34.81%	-14.69%	-1.89%
Registered Nurse	337,637	351,574	375,077	379,621				
FTEs	509	580	565	550				
Cost Per FTEs	663	606	663	691	-8.60%	9.41%	4.22%	1.68%
Russian	38,738	12,869	-	36,394				
FTEs	13	5	-	9				
Cost Per FTEs	2,913	2,370	-	4,044	-18.64%	-100.00%	100.00%	-745
Welding	295,370	381,167	441,995	546,513				
FTEs	104	111	132	143				
Cost Per FTEs	2,834	3,434	3,338	3,822	21.17%	-2.80%	14.50%	10.96%

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)
Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE, Unique)

Riverside City College	FY 15/16	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
Total Unique Programs Cost	12,601,244	15,645,446	13,759,891	17,908,786				
Total FTES - Unique Programs	2,406	3,285	2,534	2,673				
Total Cost Per FTES	5,237	4,762	5,430	6,700	-9.07%	14.03%	23.39%	9.45%

Total Unique for RCC, NC, MVC- 3-Year Avg.	FY 15/16	FY 16/17	FY 17/18	FY 18/19	15/16 to 16/17	16/17 to 17/18	17/18 to 18/19	3-Year Avg. Inc Change
					Inc/Dec	Inc/Dec	Inc/Dec	
Unique Programs Cost	18,861,819	21,801,983	20,315,626	26,448,448	15.59%	-6.82%	30.19%	12.99%
Total FTES - Unique Programs	3,534	4,300	3,602	4,089	21.68%	-16.22%	13.51%	6.32%
Total Cost Per FTES	5,338	5,070	5,639	6,468	-5.02%	11.22%	14.70%	6.97%

Moreno Valley College FTE Model by Discipline
FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
GRAND TOTAL				6,313	21,255,551	3,367	4,683,664	5,160,237	756,449	10,620,950	1,682	31,875,901	5,050
				2,022	5,685,209	2,811	1,500,470	1,659,563	242,338	3,402,361	1,682	10,243,068	5,065
General Education STEM													
FOE	4100	AMY	Anatomy	163	453,429	2,775	121,235.41	134,089.07	19,580.50	274,905	1,682	821,696	5,029
FOE	19110	AST	Astronomy	12	16,882	1,407	8,903.46	9,847.42	1,437.98	20,189	1,682	43,927	3,661
FOE	4010	BIO	Biology	178	818,528	4,592	132,268.28	146,291.67	21,362.39	299,922	1,682	1,220,309	6,845
FOE	19050	CHE	Chemistry	124	394,398	3,192	91,683.35	101,403.83	14,807.60	207,895	1,682	672,897	5,445
FOE	08370	HES	Health Ed	1583	287,396	1,583	134,731.57	149,016.12	21,600.23	305,508	1,682	696,660	3,836
FOE	8350	KIN	Kinesiology	157	411,024	2,614	116,650.13	129,017.65	18,839.94	264,508	1,682	765,363	4,868
FOC	17010	MAT	Math	1,100	2,705,104	2,458	816,424.77	902,984.02	131,859.18	1,851,268	1,682	5,185,093	4,712
FOE	4030	MIC	Microbio	40	207,776	5,174	29,796.90	32,956.04	4,812.44	67,565	1,682	298,288	7,427
FOE	19020	PHY	Physics	66	390,672	5,943	48,776.11	53,947.46	7,877.73	110,601	1,682	538,836	8,196
General Education Liberal Arts				3,061	8,883,971	2,903	2,270,819	2,511,577	368,756	5,149,152	1,682	15,781,859	5,156
FTA	21050	ADJ	Admin Justice	14	112,351	8,025	10,387.37	11,488.66	1,677.64	23,554	1,682	143,904	10,279
FOA	8500	AML	Am Sign Lang	24	56,882	2,391	17,651.10	19,522.51	2,850.80	40,024	1,682	110,499	4,645
FOA	22020	ANT	Anthropology	102	241,069	2,363	75,701.65	83,727.71	12,226.43	171,656	1,682	471,022	4,617
FOA	10020	ART	Art	131	373,157	2,852	97,069.94	107,361.52	15,677.58	220,109	1,682	668,018	5,106
FNC	15060	COM	Communications	176	525,682	2,986	130,606.30	144,453.48	21,093.97	296,154	1,682	922,415	5,240
FOA	10080	DAN	Dance	15	31,678	2,123	11,069.97	12,243.63	1,787.89	25,101	1,682	65,304	4,377
FOA	22040	ECO	Economics	37	61,935	1,674	27,452.33	30,362.89	4,433.77	62,249	1,682	145,325	3,928
FNC	48002	ILA	Educational Aide (Teacher Asst)	1	3,940	3,486	838.41	927.30	135.41	1,901	1,682	6,486	5,740
FNC	49008	ENL	English second	69	183,738	2,652	51,395.21	56,844.25	8,300.74	116,540	1,682	339,857	4,906
FNC	15010	ENG	English	1,069	3,220,587	3,012	793,327.72	877,438.16	128,128.82	1,798,895	1,682	5,630,416	5,266
FOA	6121	FST	Film Study	3	3,566	1,398	1,891.98	2,092.58	305.57	4,290	1,682	9,313	3,652
FOA	22060	GEO	Geography	80	227,461	2,861	58,985.40	65,239.17	9,526.62	133,751	1,682	406,637	5,115
FOA	49001	GUI	Guidance Total	82	382,849	4,645	61,151.91	67,635.38	9,876.53	138,664	1,682	568,605	6,899
FOA	22050	HIS	History	187	466,576	2,497	153,332.57	153,332.57	22,390.55	314,357	1,682	887,694	4,751
FOA	49033	HUM	Humanities	50	154,973	3,082	37,305.49	41,260.70	6,025.14	84,591	1,682	268,293	5,336
FNC	6020	JOU	Journalism	9	29,084	3,374	6,395.65	7,073.73	1,032.95	14,502	1,682	48,512	5,628
FVA	16010	LIB	Library	4	4,108	2,853	1,068.41	1,181.69	172.56	2,423	1,682	7,353	5,106
FOA	10040	MUS	Music	135	540,468	110,496.29	16,135.33	110,496.29	16,135.33	226,536	1,682	843,939	6,268
FOA	15090	PHI	Philosophy	59	208,122	3,538	43,649.20	48,276.99	7,049.70	98,976	1,682	340,711	5,791
FOA	22070	POL	Political science	99	259,950	2,617	73,690.95	81,503.83	11,901.68	167,096	1,682	483,795	4,871
FOA	20010	PSY	Psychology	236	597,714	2,529	175,323.91	183,912.16	28,316.22	397,552	1,682	1,130,282	4,783
FNC	15200	REA	Reading	139	79,478	571	103,205.91	114,148.04	16,668.59	234,023	1,682	392,978	2,825
FOA	22080	SOC	Sociology	144	338,653	2,360	106,470.51	117,758.76	17,195.84	241,425	1,682	662,070	4,614
FOA	11050	SPA	Spanish	182	749,007	4,122	134,805.76	149,098.18	21,772.22	305,676	1,682	1,158,496	6,376
FOA	10070	THE	Theater	17	30,945	1,789	12,835.82	14,196.70	2,073.09	29,106	1,682	69,935	4,042
CTE				432	1,576,670	3,654	320,153	354,087	51,707	725,958	1,682	2,546,175	5,908
FBS	5020	AOC	Accounting	36	108,118	2,998	26,754.89	29,591.50	4,321.13	60,668	1,682	189,389	5,252
FBS	5010	BUS	Business	70	193,404	2,755	52,077.81	57,599.22	8,410.99	118,088	1,682	351,597	5,009
FHE	88010	CMI	Community Interpretation	18	160,825	8,755	13,629.71	15,074.76	2,201.31	30,906	1,682	202,227	11,009
FBS	7010	CIS	Computer Information Systems Total	201	771,473	3,840	149,073.55	164,878.68	24,076.58	338,029	1,682	1,224,302	6,093
FUA	13050	EAR	Early Child dev	55	177,250	3,195	41,156.23	45,519.71	6,647.06	93,323	1,682	302,267	5,449
FBS	5060	MAG	Management	10	26,937	2,686	7,441.81	8,230.80	1,201.91	16,875	1,682	49,542	4,939
FBS	5090	MKT	Marketing	3	16,888	5,149	2,433.61	2,691.63	393.05	5,518	1,682	24,280	7,402
FBS	5140	CAT	Office Tech/Office Computer Applications	15	74,785	4,882	11,366.75	12,571.88	1,835.82	25,714	1,682	109,313	7,135
FBS	10110	PHO	Photography	7	18,254	2,795	4,844.96	5,358.64	782.50	10,986	1,682	32,971	5,049
FBS	5110	RLE	Real estate	10	23,692	2,491	7,055.99	7,804.08	1,139.60	16,000	1,682	45,125	4,745
FVA	8900	SCE	Senior Citizen Education	6	5,044	867	4,318.18	4,776.00	697.42	9,792	1,682	18,161	3,121
Unique				798	5,108,701	6,402	592,221	655,010	95,648	1,342,879	1,682	6,908,644	8,655
FTA	21050	ADJ	Admin Justice	195	1,517,224	7,781	144,681.18	160,020.61	23,367.18	328,069	1,682	1,956,710	10,034
FHE	12401	DEA	Dental Assist	27	228,436	8,601	19,706.32	21,795.63	3,182.73	44,685	1,682	288,296	10,855
FHE	12402	DEH	Dental hygiene	55	688,066	12,438	41,044.94	45,396.62	6,629.09	93,071	1,682	812,745	14,692
FTA	12500	EMS	Emergency Medical	221	934,664	4,238	163,645.54	180,995.62	26,430.07	371,071	1,682	1,431,757	6,491
FTA	12500	FIT	Fire Tech	39	752,655	5,939	103,927.93	103,996.99	15,186.27	213,211	1,682	1,088,276	8,193
FHE	12500	HMS	Human Services	37	149,399	3,791	29,240.44	32,340.58	4,722.57	66,304	1,682	238,221	6,045

Moreno Valley College FTE Model by Discipline
 FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
		GRAND TOTAL		6,313	21,255,551	3,367	4,683,664	5,180,237	756,449	10,620,950	1,682	31,875,901	5,050
FHE	12082	MDA	Med Asst	55	227,643	4,108	41,111.71	45,470.47	6,639.87	93,222	1,682	352,525	6,362
FHE	12060	PHT	Physicians Assistant	79	611,615	7,722	58,762.82	64,992.99	9,490.67	133,246	1,682	790,114	9,976
		GRAND TOTAL		6,313	21,255,551	3,367	4,683,664	5,180,237	756,449	10,620,950	1,682	31,875,901	5,050

Moreno Valley College FTE Model by Discipline
FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
General Education STEM				6,348	22,270,907	3,508	5,879,170	5,031,154	1,270,616	12,180,940	1,919	34,451,847	5,427
RAND TOTAL				2,046	6,008,906	2,936	1,895,168	1,621,807	409,587	3,926,562	1,919	9,935,467	4,855
FOE	4100	AMY	Anatomy	177	510,895	2,880	164,299	140,600	35,508	340,407	1,919	851,303	4,799
FOE	19110	AST	Astronomy	11	17,360	1,599	10,058	8,607	2,174	20,839	1,919	38,199	3,517
FOE	4010	BIO	Biology	199	759,975	3,826	183,979	157,442	39,762	381,183	1,919	1,141,158	5,745
FOE	19050	CHE	Chemistry	117	459,919	3,924	108,545	92,888	23,459	224,891	1,919	684,810	5,843
FOE	8370	HES	Health Ed	175	355,984	2,038	161,761	138,429	34,960	335,150	1,919	691,134	3,957
FOE	8350	KIN	Kinesiology	176	436,191	2,472	163,428	139,855	35,320	338,604	1,919	774,795	4,391
FQC	17010	MAT	Math	1,072	2,877,835	2,684	992,859	849,648	214,578	2,057,085	1,919	4,934,920	4,603
FOE	4030	MIC	Microbio	54	242,959	4,537	49,595	42,442	10,719	102,755	1,919	345,714	6,456
FOE	19020	PHY	Physics	65	347,788	5,311	60,644	51,897	13,107	125,648	1,919	473,436	7,230
General Education Liberal Arts				3,177	10,055,303	3,165	2,942,734	2,518,272	635,988	6,096,994	1,919	16,152,297	5,084
FTA	21055	ADJ	Admin Justice	42	293,157	6,980	38,898	33,288	8,407	80,592	1,919	373,749	8,899
FOA	8500	AML	Am Sign Lang	32	68,471	2,142	29,609	25,338	6,399	61,346	1,919	129,817	4,061
FOA	22020	ANT	Anthropology	117	297,526	2,542	108,406	92,769	23,429	224,604	1,919	522,130	4,461
FOA	10020	ART	Art	160	318,194	1,992	147,915	126,580	31,968	306,463	1,919	624,657	3,911
FNC	15060	COM	Communications	180	534,315	2,962	167,096	142,994	36,113	346,202	1,919	880,517	4,880
FOA	10080	DAN	Dance	14	31,699	2,331	10,779	10,779	2,722	26,097	1,919	57,795	4,250
FOA	22040	ECO	Economics	44	80,336	1,838	40,482	34,643	8,749	83,874	1,919	164,210	3,757
FNC	48302	ILA	Educational Aide (Te	22	69,073	3,177	20,134	17,230	4,351	41,716	1,919	110,789	5,096
FNC	49308	ESL	English second	52	245,209	4,703	48,289	41,324	10,436	100,050	1,919	345,258	6,622
FNC	15010	ENG	English	1,081	3,562,812	3,297	1,000,740	856,393	216,282	2,073,414	1,919	5,636,226	5,216
FNC	6121	FST	Film Study	3	11,278	3,241	3,223	2,758	697	6,678	1,919	17,956	5,160
FOA	22060	GEG	Geography	101	263,143	2,610	93,363	79,898	20,178	193,441	1,919	456,584	4,529
FOA	48301	GUI	Gen Studies	101	350,173	3,478	93,254	79,803	20,154	193,211	1,919	543,384	5,397
FOA	22050	HIS	History	198	540,325	2,747	183,507	157,038	39,660	380,205	1,919	924,530	4,666
FOA	49033	HUM	Humanities	54	215,029	4,007	49,706	42,537	10,743	102,986	1,919	318,015	5,925
FNC	6020	JOU	Journalism	6	27,412	4,835	5,251	4,494	1,135	10,880	1,919	38,292	6,754
FVA	61200	LIB	Library	2	9,154	5,291	1,602	1,371	346	3,320	1,919	12,473	7,210
FOA	10040	MUS	Music	108	554,023	5,144	99,755	85,367	21,559	206,681	1,919	760,704	7,063
FOA	15090	PHI	Philosophy	52	234,895	4,513	48,206	41,253	10,418	99,877	1,919	334,772	6,432
FOA	22070	POL	Political science	112	270,640	2,424	103,404	88,489	22,348	214,242	1,919	484,882	4,343
FOA	20010	PSY	Psychology	247	664,728	2,693	228,638	195,659	49,414	473,711	1,919	1,138,439	4,611
FNC	15200	REA	Reading	127	284,401	2,244	117,389	100,457	25,370	243,217	1,919	527,617	4,163
FOA	22080	SOC	Sociology	146	387,536	2,662	134,829	115,381	29,139	279,349	1,919	666,885	4,581
FOA	11050	SPA	Spanish	170	715,370	4,205	157,547	134,822	34,049	326,419	1,919	1,041,789	6,124
FOA	10070	THE	Theater	10	22,405	2,334	8,891	7,609	1,922	18,421	1,919	40,826	4,253
CTE				447	1,407,699	3,150	413,914	354,211	89,456	857,581	1,919	2,265,280	5,069
FBS	5020	ACC	Accounting	44	277,301	6,268	40,973	35,063	8,855	84,891	1,919	362,192	8,187
FBS	5010	BUS	Business	91	106,344	1,168	84,289	72,131	18,217	174,636	1,919	280,980	3,087
FBS	7010	CIS	Computer Informatic	187	623,079	3,324	173,616	148,573	37,522	359,711	1,919	982,790	5,243
FBS	5140	CAT	Office Tech/Office C	10	22,883	2,263	9,363	8,013	2,024	19,400	1,919	42,283	4,182
FUA	13050	EAR	Early Child dev	84	240,808	2,873	77,639	66,440	16,779	160,859	1,919	401,667	4,791
FBS	5060	MAG	Management	9	60,480	6,448	8,687	7,434	1,878	17,999	1,919	78,479	8,367
FBS	5090	MKT	Marketing	6	40,188	7,038	5,288	4,526	1,143	10,957	1,919	51,145	8,957
FBS	10110	PHO	Photography	3	8,711	2,540	3,177	2,718	687	6,582	1,919	15,293	4,459
FBS	5110	RLE	Real estate	12	27,903	2,375	10,882	9,313	2,352	22,547	1,919	50,450	4,294
Unique				677	4,798,999	7,085	627,354	536,864	135,585	1,299,803	1,919	6,098,802	9,004

Moreno Valley College FTE Model by Discipline
 FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
GRAND TOTAL				6,348	22,270,907	3,508	5,879,170	5,031,154	1,270,616	12,180,940	1,919	34,451,847	5,427
FTA	21055	ADJ	Admin Justice	201	1,378,753	6,859	186,156	159,305	40,232	385,693	1,919	1,764,446	8,778
FHE	12401	DEA	Dental Assist	28	410,561	14,742	25,793	22,073	5,574	53,440	1,919	464,001	16,661
FHE	12402	DEH	Dental hygiene	47	647,954	13,824	43,409	37,147	9,382	89,937	1,919	737,891	15,743
FTA	12500	EMS	Emergency Medical	215	1,129,927	5,265	198,751	170,083	42,954	411,789	1,919	1,541,716	7,184
FTA	21330	FIT	Fire Tech	92	709,316	7,728	85,002	72,741	18,371	176,114	1,919	885,430	9,647
FHE	12082	MJA	Med Asst	49	169,009	3,477	45,020	38,526	9,730	93,276	1,919	262,285	5,396
FHE	21040	HMS	Human Services	34	183,611	5,364	31,702	27,129	6,851	65,683	1,919	249,294	7,283
FHE	21400	PHT	Physician Asst	12	169,868	13,655	11,521	9,859	2,490	23,871	1,919	193,739	15,574
GRAND TOTAL				6,348	22,270,907	3,508	5,879,170	5,031,154	1,270,616	12,180,940	7,675	34,451,847	24,011

**Moreno Valley College FTE Model by Discipline
FY 2017-18**

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
GRAND TOTAL				6,705	25,040,167	3,735	6,305,237	4,476,966	1,052,039	11,834,242	1,765	36,874,409	5,500
General Education STEM				2,054	6,739,672	3,282	1,930,975	1,371,068	322,196	3,624,239	1,765	10,363,911	5,047
FQE	4100	AMY	Anatomy	184	516,471	2,807	173,023	122,853	28,870	324,747	1,765	841,218	4,572
FQE	19110	AST	Astronomy	9	16,413	1,798	8,585	6,096	1,432	16,113	1,765	32,526	3,562
FQE	4010	BIO	Biology	200	856,591	4,293	187,607	133,208	31,303	352,110	1,765	1,208,710	6,058
FQE	19050	CHE	Chemistry	123	499,512	4,067	115,487	82,000	19,270	216,757	1,765	716,269	5,832
FQE	8370	HES	Health Ed	139	289,404	2,086	130,437	92,616	21,764	244,817	1,765	534,221	3,851
FQE	8350	KIN	Kinesiology	170	554,715	3,270	113,253	113,253	299,368	299,368	1,765	854,083	5,035
FQC	17010	MAT	Math	1,103	3,386,797	3,069	1,037,556	736,706	173,123	1,947,385	1,765	5,334,182	4,834
FQE	4030	MIC	Microbio	56	243,395	4,342	52,713	37,428	8,795	98,936	1,765	342,331	6,107
FQE	19020	PHY	Physics	70	376,375	5,357	66,065	46,909	11,023	123,997	1,765	500,372	7,122
General Education Liberal Arts				3,407	11,265,448	3,307	3,203,840	2,274,852	534,581	6,013,274	1,765	17,278,721	5,072
FTA	21055	ADJ	Admin Justice	46	337,130	7,329	43,253	30,712	7,217	81,182	1,765	418,313	9,094
FOA	8500	AML	Am Sign Lang	25	66,221	2,598	17,018	17,018	3,999	44,986	1,765	111,207	4,363
FOA	22020	ANT	Anthropology	130	321,752	2,477	122,152	86,734	20,382	229,269	1,765	551,021	4,242
FOA	10020	ART	Art	219	768,891	3,508	206,093	146,334	34,388	386,816	1,765	1,155,706	5,273
FNC	15060	COM	Communications	222	663,063	2,986	208,773	148,237	34,835	391,845	1,765	1,054,908	4,751
FOA	10080	DAN	Dance	19	49,050	2,626	17,565	12,472	2,931	32,967	1,765	82,017	4,391
FOA	22040	ECO	Economics	64	227,026	3,562	59,925	42,549	9,999	112,473	1,765	339,499	5,327
FNC	49302	ILA	Educational Aide (Teacher Asst)	1	5,636	6,873	771	547	129	1,447	1,765	7,083	8,638
FNC	15010	ENG	English	1,087	3,595,364	3,307	1,022,879	726,284	170,674	1,919,837	1,766	5,515,201	5,073
FNC	49308	ESL	English second	55	255,981	4,692	51,302	36,427	8,560	96,289	1,765	352,270	6,457
FNC	6121	FST	Film Study	4	7,506	2,018	3,498	2,484	584	6,565	1,765	14,071	3,783
FOA	22060	GEG	Geology	116	320,421	2,769	108,820	77,267	18,157	204,244	1,765	524,665	4,534
FOA	49301	GUI	Gen Studies	127	424,368	3,334	119,680	84,978	19,969	224,628	1,765	648,996	5,099
FOA	22050	HIS	History	253	658,247	2,598	238,251	169,168	39,754	447,173	1,765	1,105,419	4,363
FOA	49033	HUM	Humanities	65	239,484	3,698	60,893	43,237	10,160	114,290	1,765	353,774	5,463
FNC	6020	JOU	Journalism	8	34,535	4,366	7,438	5,281	1,241	13,960	1,765	48,494	6,131
FYA	61200	LIB	Library	2	2,897	1,822	1,495	1,062	249	2,806	1,765	5,703	3,587
FOA	10040	MUS	Music	102	523,317	5,153	95,496	67,806	15,934	179,236	1,765	702,553	6,918
FOA	15090	PHI	Philosophy	50	270,201	5,377	47,250	33,549	7,884	88,683	1,765	358,884	7,142
FOA	22070	POL	Political science	116	324,462	2,786	109,497	77,747	18,270	205,515	1,765	529,977	4,551
FOA	20010	PSY	Psychology	285	813,493	2,859	267,579	189,992	44,647	502,218	1,765	1,315,711	4,624
FNC	15200	REA	Reading	66	331,238	5,024	61,993	44,018	10,344	116,355	1,765	447,593	6,789
FOA	22080	SOC	Sociology	171	415,500	2,429	160,818	114,187	26,834	301,839	1,765	717,339	4,194
FOA	11050	SPA	Spanish	168	591,209	3,515	158,138	112,284	26,386	296,809	1,765	888,018	5,280
FOA	10070	THE	Theater	7	18,457	2,751	6,309	4,480	1,053	11,842	1,765	30,299	4,516
CTE				518	1,879,162	3,630	486,761	345,620	81,219	913,600	1,765	2,782,762	5,395
FSB	5020	ACC	Accounting	46	183,775	3,985	43,366	30,792	7,236	81,394	1,765	265,169	5,750
FSB	5010	BUS	Business	98	235,960	2,419	91,735	65,135	15,307	172,177	1,765	408,137	4,183
FSB	7010	CIS	Computer Information Systems Total	194	773,083	3,989	182,210	129,376	30,403	341,989	1,765	1,115,072	5,754
FSB	5140	CAT	Office Tech/Office Computer Application	12	129,189	10,766	11,284	8,012	1,883	21,178	1,765	150,367	12,531
FUA	13050	EAR	Early Child dev	118	333,200	2,821	111,058	78,856	18,531	208,444	1,765	541,644	4,586
FSB	5060	MAG	Management	22	129,002	5,814	20,865	14,815	3,481	39,162	1,765	168,164	7,578
FSB	5090	MKT	Marketing	13	43,940	3,501	11,801	8,379	1,969	22,149	1,765	66,088	5,266
FSB	10110	PHO	Photography	9	27,774	3,211	8,134	5,775	1,357	15,266	1,765	43,040	4,976
FSB	5110	RLE	Real estate	7	23,238	3,463	6,309	4,480	1,053	11,842	1,765	35,080	5,228
Unique				727	5,155,865	7,091	683,660	485,426	114,043	1,283,129	1,765	6,439,014	8,856
FTA	21055	ADJ	Admin Justice	185	1,349,112	7,293	173,954	123,514	29,025	326,494	1,765	1,675,605	9,057
FHE	12401	DEA	Dental Assist	44	614,600	13,981	41,335	29,350	6,897	77,582	1,765	692,182	15,746
FHE	12402	DEH	Dental hygiene	56	670,549	11,895	37,635	27,635	8,844	99,484	1,765	770,032	13,660
FTA	12500	EMS	Emergency Medical	213	1,125,947	5,288	200,216	142,162	33,407	375,785	1,765	1,501,733	7,053
FTA	21330	FIT	Fire Tech	126	923,757	7,309	118,845	84,385	19,800	223,030	1,765	1,146,787	9,074

Moreno Valley College FTE Model by Discipline
 FY 2017-18

School	TOPS	Course Code	Description	Student FTEs (Total FTEs)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
		GRAND TOTAL		6,705	25,040,167	3,735	6,305,237	4,476,966	1,052,039	11,834,242	1,765	36,874,409	5,500
FHE	21040	HMS	Human Services	28	232,175	8,169	26,723	18,974	4,459	50,156	1,765	282,331	9,934
FHE	12082	MDA	Med Asst	74	239,746	3,240	69,582	49,406	11,610	130,597	1,765	370,343	5,005
		GRAND TOTAL		6,705	25,040,167	3,735	6,305,237	4,476,966	1,052,039	11,834,242	1,765	36,874,409	5,500

Moreno Valley College: FTES Costs by Discipline
 FY 2018/19 Actuals through March 2019, estimates April to June 2019 **

School	TOPS	Course Code	Description	FTES Target 2018/19*	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
GRAND TOTAL				7,169	29,481,955	4,112	4,447,662	4,337,394	1,047,051	9,832,107.13	1,371.00	39,314,062	5,484
General Education STEM				7,169	29,724,027		4,644,995	4,529,746	1,093,572	2,734,238.38	1,371.00	10,068,248	5,050
General Education Liberal Arts				1,994	7,334,010	3,679	1,236,853	1,206,188	291,198				
FOE	4100	AMY	Anatomy	5	416,768	90,015	2,872	2,801	676	6,350	1,371	423,118	91,386
FOE	19110	AST	Astronomy	9	18,163	1,981	5,689	5,548	1,339	12,576	1,371	30,739	3,352
FOE	4010	BIO	Biology	378	1,022,842	2,705	234,609	228,797	55,235	518,636	1,371	1,541,479	4,076
FOE	19050	CHE	Chemistry	144	626,720	4,350	89,393	87,177	21,046	197,616	1,371	824,336	5,721
FOE	8370	HES	Health Ed	112	313,539	2,805	67,629	66,327	16,327	153,303	1,371	466,842	4,176
FOE	8360	KIN	Kinesiology	159	588,579	3,694	98,841	96,391	23,271	218,503	1,371	807,082	5,066
FQC	17010	MAT	Math	1057	3,556,320	3,365	655,666	639,410	154,366	1,449,442	1,371	5,005,762	4,736
FOE	4030	MIC	Microbio	68	324,387	5,593	35,983	35,091	8,472	79,545	1,371	403,933	6,964
FOE	19020	PHY	Physics	72	466,691	6,513	44,451	43,349	10,465	98,266	1,371	564,957	7,885
GRAND TOTAL				3,558	12,880,759	3,620	2,207,411	2,152,684	519,701	4,879,796.47	1,371.00	17,760,566	4,992
FTA	21050	ADJ	Admin Justice	76	467,735	5,980	48,526	47,323	11,425	107,274	1,371	575,009	7,351
FOA	8600	AML	Am Sign Lang	32	91,301	2,878	19,679	19,191	4,633	43,503	1,371	134,804	4,250
FOA	22020	ANT	Anthropology	143	388,670	2,727	88,413	86,221	20,815	195,449	1,371	584,119	4,099
FOA	10020	ART	Art	220	737,581	3,357	136,295	132,916	33,089	301,299	1,371	1,038,880	4,729
FNC	15060	COM	Communications	234	762,153	3,258	145,129	141,531	34,168	320,829	1,371	1,082,981	4,630
FOA	10080	DAN	Dance	24	75,976	3,149	14,970	14,599	3,524	33,094	1,371	109,070	4,520
FOA	22040	ECO	Economics	81	254,744	3,155	50,097	48,855	11,795	110,746	1,371	365,490	4,526
FNC	49302	ILA	Educational Aide (Teacher Ass)	2	47,663	2,7873	1,061	1,035	250	1,444,779	1,371	5,427,777	5,152
FNC	15010	ENG	English	1063	3,982,998	3,781	653,556	637,353	153,870	60,989	1,371	278,291	6,258
FNC	49308	ENL	English second	44	217,302	4,886	26,905	26,905	6,495	60,989	1,371	788,724	5,129
FOA	49301	GUI	Gen Studies	154	577,805	3,757	95,411	93,045	22,463	210,919	1,371	566,249	4,240
FOA	22050	GEG	Geology	134	383,089	2,869	80,800	80,800	19,507	183,160	1,371	1,209,905	4,950
FOA	22060	HIS	History	286	817,087	2,853	177,694	173,288	41,835	392,817	1,371	1,209,905	4,224
FOA	49033	HUM	Humanities	72	256,884	3,579	44,532	43,428	10,484	98,444	1,371	355,329	4,950
FNC	6020	JOU	Journalism	7	35,144	4,964	4,392	4,284	1,034	9,710	1,371	44,854	6,335
FVA	16010	LIB	Library	2	1,661	776	1,328	1,295	313	2,835	1,371	4,596	2,148
FOA	10040	MUS	Music	102	533,332	5,243	63,113	61,548	14,859	139,520	1,371	672,852	6,614
FOA	15090	PHI	Philosophy	50	273,999	5,448	31,200	30,426	7,345	68,971	1,371	342,970	6,820
FOA	22070	POL	Political science	133	354,110	2,672	82,215	80,177	19,356	181,748	1,371	535,858	4,044
FOA	20010	PSY	Psychology	309	1,125,589	3,645	191,591	186,841	45,107	423,638	1,371	1,549,127	5,016
FNC	15200	REA	Reading	32	256,528	7,967	19,977	19,481	4,703	44,161	1,371	300,690	9,338
FOA	22080	SOC	Sociology	188	489,763	2,924	101,340	101,340	24,466	229,722	1,371	719,485	4,295
FOA	11050	SPA	Spanish	188	711,344	3,830	115,214	112,357	27,125	254,696	1,371	966,041	5,202
FOA	10070	THE	Theater	12	36,924	3,039	7,538	7,351	1,775	16,663	1,371	53,587	4,410
FSB	49320	WKX	Work Experience	2	1,378	761	1,123	1,095	264	2,482	1,371	3,861	2,133
CTE				594	2,661,379	4,478	368,732	359,591	86,812	815,135.35	1,371.00	3,476,514	5,849
FSB	05020	ACC	Accounting	52	131,761	2,537	32,223	31,424	7,587	71,234	1,371	202,996	3,908
FSB	08010	BUS	Business	97	293,646	3,032	60,092	58,602	14,148	132,841	1,371	426,487	4,403
FHE	21400	CMI	Community Interpretation	14	128,627	8,883	8,983	8,761	2,115	19,859	1,371	148,486	10,255
FSB	05140	CAT	Office Tech/Office Computer Applications	11	218,677	19,284	7,035	6,861	1,656	15,853	1,371	234,230	20,655
FSB	07010	CIS	Computer Information Systems Total	216	1,059,504	4,899	134,161	130,834	31,586	296,581	1,371	1,356,085	6,271
FUA	13050	EAR	Early Child dev	150	481,654	3,204	93,258	90,946	21,956	206,160	1,371	687,814	4,576
FSB	05060	MAG	Management	18	73,852	4,142	11,062	10,787	2,604	24,453	1,371	98,305	5,513
FSB	05090	MKT	Marketing	13	189,748	14,562	8,084	7,883	1,903	17,870	1,371	207,619	15,934
FSB	10110	PHO	Photography	12	45,904	3,930	7,246	7,067	1,706	16,019	1,371	61,923	5,302
FSB	05110	RLE	Real estate	11	35,874	3,378	6,589	6,425	1,551	14,565	1,371	50,439	4,749
FVA	08990	SCE	Senior Citizen Education	0	2,130	-	-	-	-	-	-	2,130	-
Unique				1,023	6,605,807	6,457	634,666	618,931	149,339	1,402,936.93	1,371.00	8,006,744	7,829
FTA	21050	ADJ	Admin Justice	448	1,996,670	4,453	278,162	271,266	65,489	614,917	1,371	2,611,587	5,825
FHE	12401	DEA	Dental Assist	43	549,841	12,646	26,975	26,306	6,351	59,632	1,371	609,473	14,017
FHE	12402	DEH	Dental hygiene	67	862,484	12,829	41,709	40,675	9,820	92,204	1,371	954,688	14,200
FTA	12500	EMS	Emergency Medical	241	1,207,694	5,002	149,795	146,081	35,267	331,142	1,371	1,538,837	6,373
FTA	21330	FIT	Fire Tech	135	1,509,007	11,194	83,629	81,556	19,606	184,791	1,371	1,693,799	12,565
FHE	12403	HMS	Human Services	44	244,105	5,532	27,378	26,699	6,446	60,523	1,371	304,628	6,903
FHE	12404	MDA	Med Asst	44	236,005	5,419	27,018	26,348	6,361	59,728	1,371	295,733	6,791

Moreno Valley College: FTES Costs by Discipline
 FY 2018/19 Actuals through March 2019, estimates April to June 2019 **

School	TOPS	Course Code	Description	FTES Target 2018/19*	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
		GRAND TOTAL		7,169	29,481,955	4,112	4,447,662	4,337,394	1,047,051	9,832,107.13	1,371.00	39,314,062	5,484
				7,169	29,724,027		4,644,995	4,529,746	1,093,572			\$ 39,314,062	
		GRAND TOTAL		7,169	29,481,955	4,112	4,447,662	4,337,394	1,047,051	9,832,107.13	1,371.00	39,314,062	5,484

Norco College FTE Model by Discipline
FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
STEM				6,680	18,566,940	2,780	3,721,357	5,044,926	779,375	9,545,659	1,429	28,112,598	4,209
EQE	04100	AMY	Anatomy & Physiology	166	445,020	2,688	92,218	125,017	19,314	236,549	1,429	681,569	4,117
EQE	040X0	BIO	Biology Total	199	863,102	4,331	111,015	150,499	23,250	284,764	1,429	1,147,866	5,760
EQE	1905X	CHE	Chemistry Total	190	610,299	3,219	105,639	143,211	22,124	270,974	1,429	881,273	4,648
EQE	08370	HES	Health Education	151	261,098	1,733	83,917	113,764	17,575	215,256	1,429	476,354	3,162
EQE	0685X/12700	KIN	Kinesiology Total	215	549,489	2,561	119,550	162,070	25,038	306,657	1,429	856,147	3,990
EQE	17010	MAT	Mathematics Total	1,316	2,860,901	2,175	732,937	993,619	153,501	1,880,057	1,429	4,740,958	3,604
EQE	04030	MIC	Microbiology	27	113,865	4,189	15,142	20,528	3,171	38,841	1,429	152,706	5,618
EQE	19010	PHS	Physical Science, General	14	158,948	11,705	7,566	10,256	1,946	19,406	1,429	178,355	13,134
EQE	19020	PHY	Physics, General	37	131,214	3,595	20,334	27,567	4,259	52,160	1,429	183,374	5,024
Liberal Arts				3,287	8,767,182	2,692	1,814,639	2,460,049	380,045	4,654,734	1,429	13,421,916	4,121
EOA	1205X	ADJ	Administration Of Justice Total	25	42,757	1,742	13,671	18,534	2,863	35,069	1,429	77,826	3,171
EOA	2202X	ANT	Anthropology Total	156	296,753	1,908	86,658	117,480	18,149	222,287	1,429	519,040	3,337
EOC	1002X	ART	Art Total	146	378,780	2,587	81,577	110,592	17,085	209,254	1,429	588,034	4,016
EOC	10080	DAN	Dance	8	12,106	1,583	4,262	5,778	893	10,932	1,429	23,038	3,012
EOA	22040	ECO	Economics	75	185,150	2,464	41,861	56,750	8,767	107,378	1,429	292,528	3,893
ENC	08020	ILA	Educational Aide (Teacher Asst)	1	10,345	16,164	357	483	75	915	1,429	11,260	17,593
ENC	4930X	ESL	English as a Second Language Total	63	711,406	11,330	34,981	47,422	7,326	89,729	1,429	801,135	12,759
ENC	150XX	ENG	English Total	1,024	2,445,269	2,388	570,428	773,312	119,466	1,463,206	1,429	3,908,476	3,817
EOC	11020	FRE	French	19	45,671	2,431	10,468	14,191	2,192	26,852	1,429	72,523	3,860
EQE	22060	GEG	Geography	115	300,391	2,605	64,240	87,088	13,454	164,782	1,429	465,173	4,034
EOA	4930X	GUI	Guidance Total	69	168,758	2,439	38,546	52,256	8,073	98,875	1,429	267,633	3,868
EOA	22050	HIS	History	201	530,827	2,635	112,213	152,123	23,501	287,837	1,429	818,663	4,064
EOA	49033	HUM	Humanities Total	76	207,315	2,724	42,396	57,475	8,879	108,750	1,429	316,065	4,163
EOC	11080	JPN	Japanese	25	52,139	2,093	13,878	18,813	2,906	35,597	1,429	87,736	3,522
ENC	06020	JOU	Journalism	3	15,989	6,270	1,421	1,926	298	3,644	1,429	19,633	7,699
ENC	16010	LIB	Library Science, General	2	5,883	3,700	886	1,201	186	2,272	1,429	8,156	5,129
EOC	10040	MUS	Music	107	323,980	3,037	59,432	80,570	12,447	152,450	1,429	476,430	4,466
EOC	15090	PHI	Philosophy	97	184,807	1,898	54,246	73,539	11,361	139,145	1,429	323,952	3,327
EOA	22070	POL	Political Science	154	399,394	2,600	85,588	116,030	17,925	219,543	1,429	618,938	4,029
EOA	20010	PSY	Psychology, General	234	452,746	1,932	130,530	176,956	27,337	334,824	1,429	787,569	3,361
ENC	15200	REA	Reading Skills	82	306,458	3,722	45,867	62,180	9,606	117,653	1,429	424,111	5,151
EOA	22080	SOC	Sociology	173	400,230	2,313	96,413	130,704	20,192	247,309	1,429	647,539	3,742
EOC	11050	SPA	Spanish	156	445,531	2,853	87,004	117,948	18,221	223,173	1,429	668,704	4,282
ENC	15060	COM	Speech Communications	178	606,087	3,404	99,204	134,488	20,777	254,469	1,429	860,555	4,833
EOC	10070	THE	Theatre	69	238,410	3,449	38,513	52,211	8,066	98,789	1,429	337,199	4,878
CTE				781	2,654,949	3,402	434,823	589,475	91,066	1,115,364	1,429	3,770,313	4,831
ESB	0502X	ACC	Accounting Total	90	292,102	3,246	50,134	67,965	10,500	128,599	1,429	420,701	4,675
ESB	05XXX	BUS	Business Administration Total	168	497,876	2,961	93,672	126,988	19,618	240,278	1,429	738,154	4,390
ESB	070XX	CIS	Computer Information Systems Total	200	436,136	2,185	111,199	150,749	23,289	285,236	1,429	721,372	3,614
ESB	070XX	CSC	Computer-Science Total	4	229,705	53,921	2,373	3,217	497	6,088	1,429	235,792	55,350
EOA	1305X	EAR	Early Childhood Education Total	102	287,184	2,817	56,792	76,991	11,894	145,676	1,429	432,860	4,246
ESB	09XX0	ENE	Engineering Total	125	479,647	3,842	69,549	94,286	14,566	178,401	1,429	658,048	5,271
ESB	49320	WKX	General Work Experience	3	9,253	2,721	1,894	2,568	397	4,859	1,429	14,111	4,150
ESB	0506X	MGT	Management Total	24	150,250	6,326	13,231	17,937	2,771	33,940	1,429	184,190	7,775
ESB	0509X	MARK	Marketing Total	6	17,047	2,741	3,465	4,698	726	8,889	1,429	25,935	4,170
ESB	05140	CAT	Office Tech/Office Computer Applications	9	23,806	2,708	4,897	6,639	1,026	12,561	1,429	36,367	4,137
ESB	05110	RLE	Real Estate	50	231,943	4,679	27,616	37,438	5,784	70,837	1,429	302,781	6,108
Unique				330	1,150,873	3,483	183,578	248,871	38,447	470,897	1,429	1,621,769	4,822
ESB	02XXX	ARE	Architecture Total	12	33,940	2,951	6,407	8,685	1,342	16,434	1,429	50,374	4,380
ESB	095XX	CON	Construction Technology Total	36	191,621	5,398	19,777	26,812	4,142	50,731	1,429	242,352	6,827
ESB	094XX	ELE	Electronics Total	40	125,827	3,165	22,151	30,029	4,639	56,819	1,429	182,645	4,594
ESB	C	GAM	Game Development Total	135	501,496	3,703	75,449	102,284	15,802	193,535	1,429	695,030	5,132
ESB	C	MAN	Manufacturing Technology Total	35	103,483	2,950	19,543	26,494	4,093	50,131	1,429	153,614	4,379

Norco College FTE Model by Discipline
 FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
EOC	10050	MUC	Music Industry Studies Total	72	18,566,940	2,780	3,721,357	5,044,926	779,375	9,545,659	1,429	28,112,598	4,209
ESB	XXXXX	SCT	Supply Chain Technology	-	194,506	2,692	40,251	54,567	8,430	103,248	-	297,754	4,121
Grand Total				6,680	18,566,940	12,178	3,721,357	5,044,926	779,375	9,545,659	1,429	28,112,598	4,209

Norco College FTE Model by Discipline
FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
				6,977	20,187,378	2,893	3,684,140	5,658,792	915,686	10,258,618	1,470	30,445,997	4,364
				2,488	6,644,995	2,671	1,313,627	2,017,714	326,499	3,657,841	1,470	10,302,836	4,141
EQE	04100	AMY	Anatomy & Physiology	171	470,929	2,759	90,118	138,420	22,399	250,936	1,470	721,865	4,230
EQE	040X0	BIO	Biology Total	233	918,368	3,940	123,061	189,020	30,587	342,668	1,470	1,261,036	5,411
EQE	1905X	CHE	Chemistry Total	239	736,122	3,077	126,324	194,033	31,398	351,754	1,470	1,087,876	4,547
EQE	08370	HES	Health Education	142	245,812	1,732	74,958	115,135	18,631	208,724	1,470	454,536	3,202
EQE	12700	KIN	Kinesiology Total	216	616,228	2,852	114,101	175,257	28,359	317,717	1,470	933,945	4,322
EQE	17010	MAT	Mathematics Total	1,378	3,145,356	2,282	727,664	1,117,682	180,859	2,026,205	1,470	5,171,561	3,753
EQE	04030	MIC	Microbiology	40	158,533	3,971	21,079	32,377	5,239	58,694	1,470	217,228	5,442
EQE	19010	PHS	Physical Science, General	17	194,561	11,175	9,193	14,120	2,285	25,598	1,470	220,159	12,646
EQE	19020	PHY	Physics, General	51	159,087	3,096	27,130	41,671	6,743	75,544	1,470	234,631	4,567
				3,370	9,527,413	2,827	1,779,555	2,733,374	442,305	4,955,233	1,470	14,482,646	4,297
				26	55,932	2,116	13,956	21,436	3,469	38,860	1,470	94,792	3,587
EOA	1205X	ADI	Administration Of Justice Total	164	375,361	2,288	86,612	133,034	21,527	241,173	1,470	616,535	3,759
EOA	2202X	ANT	Anthropology Total	151	381,295	2,523	79,790	122,556	19,832	222,177	1,470	603,472	3,994
EOC	1002X	ART	Art Total	9	15,111	1,765	4,520	6,942	1,123	12,586	1,470	27,697	3,236
EOC	10080	DAN	Dance	75	182,467	2,425	39,723	61,014	9,873	110,611	1,470	293,077	3,896
ENC	08020	ILA	Educational Aide (Teacher Asst)	1	10,537	9,757	570	876	142	1,588	1,470	12,125	11,227
ENC	4930X	ESL	English as a Second Language Total	58	521,325	9,046	30,430	46,740	7,563	84,733	1,470	606,059	10,516
ENC	150XX	ENG	English Total	1,048	2,999,808	2,863	553,242	849,772	137,507	1,540,521	1,470	4,540,329	4,333
EOC	11020	FRE	French	24	97,303	4,016	12,794	19,651	3,180	35,625	1,470	132,928	5,486
EQE	22060	GEG	Geography	121	266,318	2,202	63,875	98,111	15,876	177,862	1,470	444,180	3,672
EOA	4930X	GUI	Guidance Total	71	210,443	2,985	37,231	57,186	9,254	103,671	1,470	314,114	4,455
EOA	22050	HIS	History	237	617,007	2,607	124,967	191,948	31,060	347,976	1,470	964,983	4,077
EOC	49033	HUM	Humanities Total	73	144,085	1,984	38,340	58,889	9,529	106,758	1,470	250,843	3,455
EOC	11080	JPN	Japanese	23	52,353	2,317	11,933	18,329	2,966	33,229	1,470	85,582	3,787
ENC	16010	LIB	Library Science, General	3	8,184	2,566	1,684	2,587	419	4,690	1,470	12,874	4,036
EOC	10040	MUS	Music	102	298,416	2,924	53,885	82,766	13,393	150,044	1,470	448,460	4,395
EOC	15090	PHI	Philosophy	103	259,281	2,525	54,223	83,285	13,477	150,985	1,470	410,266	3,995
EOA	22070	POL	Political Science	177	365,112	2,067	93,275	143,270	23,183	259,728	1,470	624,840	3,537
EOA	20010	PSY	Psychology, General	266	618,362	2,329	140,217	215,371	34,851	390,438	1,470	1,008,800	3,799
ENC	15200	REA	Reading Skills	66	163,278	2,465	34,976	53,723	8,693	97,393	1,470	260,671	3,935
EOA	22080	SOC	Sociology	178	496,546	2,788	94,030	144,429	23,371	261,831	1,470	758,376	4,259
EOA	11050	SPA	Spanish	139	465,602	3,355	73,269	112,540	18,211	204,019	1,470	669,621	4,826
ENC	15060	COM	Speech Communications	196	678,930	3,465	103,456	158,907	25,714	288,076	1,470	967,005	4,935
EOC	10070	THE	Theatre	62	244,355	3,963	32,558	50,009	8,092	90,659	1,470	335,014	5,433
				782	2,657,432	3,398	413,004	634,369	102,651	1,150,024	1,470	3,807,457	4,868
ESB	0502X	ACC	Accounting Total	88	315,771	3,603	46,271	71,071	11,500	128,842	1,470	444,613	5,074
ESB	05XXX	BUS	Business Administration Total	169	554,112	3,273	89,400	137,317	22,220	248,936	1,470	803,049	4,743
ESB	0614X/070XX	CIS	Computer Information Systems Total	206	745,263	3,622	108,651	166,887	27,005	302,544	1,470	1,047,806	5,092
ESB	070XX	CSC	Computer Science Total	4	47,772	12,877	1,959	3,009	487	5,455	1,470	53,227	14,347
EOA	1305X	EAR	Early Childhood Education Total	120	304,939	2,545	63,273	97,187	15,726	176,186	1,470	481,125	4,015
ESB	09X00	ENE	Engineering Total	102	336,484	3,295	53,927	82,831	13,403	150,162	1,470	486,646	4,765
ESB	49320	WKX	General Work Experience	7	20,986	3,007	3,686	5,661	916	10,263	1,470	31,248	4,477
ESB	0506X	MAG	Management Total	20	89,824	4,386	10,814	16,610	2,688	30,112	1,470	119,936	5,856
ESB	0509X	MKT	Marketing Total	5	16,769	3,354	2,640	4,055	656	7,352	1,470	24,120	4,824
ESB	05140	CAT	Office Tech/Office Computer Applicatio	13	39,383	3,106	6,695	10,284	1,664	18,643	1,470	58,026	4,576
ESB	05110	RLE	Real Estate	49	186,130	3,826	25,688	39,457	6,385	71,530	1,470	257,660	5,296
				337	1,357,538	4,028	177,954	273,336	44,230	495,520	1,470	1,853,058	5,498
				Unique									

Norco College FTE Model by Discipline
 FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTEs
ESB	02XXX	ARE	Architecture Total	6	19,585	2,893	3,684,140	5,658,792	915,686	10,258,618	1,470	30,445,997	4,364
ESB	095XX	CON	Construction Technology Total	39	198,694	3,159	3,274	5,028	814	9,116	1,470	28,701	4,629
ESB	0934X	ELE	Electronics Total	84	299,089	5,120	20,493	31,476	5,093	57,062	1,470	255,756	6,590
ESB	0614X	GAM	Game Development Total	111	413,048	3,550	44,491	68,338	11,058	123,887	1,470	422,976	5,020
ESB	0956X	MAN	Manufacturing Technology Total	36	187,787	3,705	58,859	90,406	14,629	163,894	1,470	576,942	5,176
EOC	10050	MIS	Music Industry Studies Total	60	239,335	5,238	18,930	29,076	4,705	52,710	1,470	240,497	6,708
						3,961	31,908	49,011	7,931	88,850	1,470	328,186	5,431
Grand Total				6,977	20,187,378	12,924	3,684,140	5,658,792	915,686	10,258,618	1,470	30,445,997	4,364

Norco College FTE Model by Discipline
FY 2017-18

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Costs	Total Student Services + Business Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Other Services	Grand Total Divided by FTES = cost per FTES
				7,054	22,594,306	3,203	4,434,783	5,016,376	745,065	10,196,224	1,445	32,790,530	4,649
				2,446	7,358,489	3,008	1,537,862	1,739,543	258,368	3,535,773	1,445	10,894,262	4,454
EQE	04100	AMY	Anatomy & Physiology	177	521,457	2,943	111,400	126,009	18,716	256,124	1,445	777,582	4,388
EQE	040X0	BIO	Biology Total	256	1,096,703	4,291	160,696	181,771	26,998	371,465	1,445	1,466,168	5,736
EQE/EQC	1905X	CHE	Chemistry Total	257	835,112	3,252	161,438	182,610	27,122	371,170	1,445	1,206,283	4,698
EQE	08370	HES	Health Education	125	303,464	2,426	78,644	88,958	13,213	180,815	1,445	484,279	3,871
EQE	12700	KIN	Kinesiology Total	193	671,446	3,474	121,503	137,437	20,413	279,353	1,445	950,799	4,920
EQE/EQC	17010	MAT	Mathematics Total	1,319	3,389,839	2,569	829,428	938,202	139,348	1,906,978	1,445	5,296,816	4,015
EQE	04030	MIC	Microbiology	43	148,691	3,449	27,103	30,658	4,553	62,315	1,445	211,006	4,895
EQE	19010	PHS	Physical Science, General	12	205,430	16,742	7,714	8,726	1,296	17,736	1,445	223,166	18,188
EQE	19020	PHY	Physics, General	64	186,347	2,934	39,935	45,172	6,709	91,817	1,445	278,164	4,379
				3,420	10,760,059	3,146	2,150,457	2,432,475	361,287	4,944,219	1,445	15,704,278	4,591
EOA	1208X	ADJ	Administration Of Justice Total	37	163,932	4,387	23,495	26,576	3,947	54,018	1,445	217,950	5,832
EOA	2202X	ANT	Anthropology Total	156	408,222	2,623	110,691	97,857	16,441	224,989	1,445	633,211	4,068
EOC	1002X	ART	Art Total	153	458,496	2,995	96,254	108,877	16,171	221,303	1,445	679,799	4,440
EOC	10080	DAN	Dance	7	15,345	2,125	4,539	5,135	763	10,436	1,445	25,781	3,571
EOA	22040	ECO	Economics	70	176,423	2,523	43,965	49,731	7,386	101,082	1,445	277,506	3,968
ENC	08020	ILA	Educational Aide (Teacher Asset)	3	8,239	2,881	1,798	2,034	302	4,134	1,445	12,373	4,326
ENC	4930X	ESL	English as a Second Language Total	69	390,634	5,621	43,689	49,418	7,340	100,446	1,445	491,080	7,067
ENC	150XX	ENG	English Total	980	3,178,738	3,244	616,134	696,936	103,513	1,416,584	1,445	4,595,322	4,689
EOC	11020	FRE	French	19	51,136	2,647	12,147	13,739	2,041	27,927	1,445	79,063	4,092
EQE	22060	GEG	Geography	133	322,889	2,436	83,322	94,249	13,998	191,569	1,445	514,459	3,882
EOA	4930X	GUI	Guidance Total	90	458,364	5,105	56,445	63,847	9,483	129,775	1,445	588,139	6,551
EOA	22050	HIS	History	251	677,474	2,696	157,999	178,720	26,545	363,263	1,445	1,040,738	4,141
EOC/EQA	49033	HUM	Humanities Total	78	238,625	3,061	49,014	55,441	8,235	112,690	1,445	351,314	4,506
EOC	11080	JPN	Japanese	22	57,341	2,665	13,530	15,304	2,273	31,107	1,445	88,448	4,110
ENC/ESB	06020	JOU	Journalism Total	4	22,501	6,049	2,339	2,645	393	5,377	1,445	27,878	7,494
ENC	16010	LIB	Library Science, General	2	9,021	3,759	1,509	1,707	254	3,469	1,445	12,490	5,204
EOC	10040	MUS	Music	122	386,904	3,180	76,488	86,519	12,850	175,857	1,445	562,761	4,626
EOC	15090	PHI	Philosophy	92	278,449	3,011	58,149	65,774	9,769	133,692	1,445	412,142	4,456
EOA	22070	POL	Political Science	179	410,247	2,298	112,236	126,955	18,856	258,047	1,445	668,294	3,744
EOA	20010	PSY	Psychology, General	294	671,703	2,282	185,090	209,363	31,096	425,549	1,445	1,097,252	3,727
ENC	15200	REA	Reading Skills	39	243,853	6,256	24,507	27,721	4,117	56,345	1,445	300,198	7,701
EOA	22080	SOC	Sociology	169	528,465	3,136	105,949	119,843	17,800	243,592	1,445	772,057	4,581
EOA	11060	SPA	Spanish	157	559,180	3,551	98,995	111,978	16,632	227,605	1,445	786,785	4,997
ENC	15060	COM	Speech Communications	225	781,293	3,465	141,766	160,358	23,817	325,941	1,445	1,107,234	4,910
EOC	10070	THE	Theatre	69	262,585	3,818	43,242	48,913	7,265	99,420	1,445	362,005	5,263
				846	3,075,909	3,636	531,901	601,656	89,362	1,222,919	1,445	4,298,828	5,081
ESB	0502X	ACC	Accounting Total	97	340,164	3,511	60,915	68,904	10,234	140,053	1,445	480,216	4,956
ESB	05XXX/0614X/	BUS	Business Administration Total	179	617,815	3,456	112,393	127,133	18,883	258,408	1,445	876,224	4,901
ESB	070XX	CIS	Computer Information Systems Total	233	821,318	3,550	146,274	165,457	24,575	336,305	1,445	1,157,624	4,976
ESB	070XX	CSC	Computer Science Total	1	14,280	17,414	516	583	87	1,185	1,445	15,465	18,860
EOA	1305X	EAR	Early Childhood Education Total	128	418,781	3,338	80,185	90,700	13,471	184,356	1,445	610,137	4,784
EOA	09XX0	ENE	Engineering Total	110	425,232	3,803	69,138	78,205	11,616	158,959	1,445	577,192	5,249
ESB	49320	WRKX	General Work Experience	7	20,686	2,947	4,413	4,992	741	10,147	1,445	30,833	4,392
ESB	0508X	MAG	Management Total	18	113,141	6,296	11,298	12,779	1,898	25,975	1,445	139,116	7,742
ESB	0509X	MKT	Marketing Total	4	17,021	4,005	2,672	3,022	449	6,143	1,445	23,164	5,450
ESB	05140	CAT	Office Tech/Office Computer Applications	14	69,409	5,138	8,494	9,608	1,427	19,528	1,445	88,937	6,583
EOC	10110	PHO	Photography	4	2,383	2,702	2,695	2,983	400	5,478	1,445	15,720	4,148
ESB	05110	RLE	Real Estate	53	207,820	3,933	33,221	37,577	5,581	76,379	1,445	284,199	5,378
				341	1,399,849	4,102	214,563	242,702	36,048	493,313	1,445	1,893,163	5,547

Norco College FTE Model by Discipline
FY 2017-18

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
				7,054	22,594,306	3,203	4,434,783	5,016,376	745,065	10,196,224	1,445	32,790,530	4,649
ESB	02XXX	ARE	Architecture Total	6	15,561	2,774	3,527	3,990	593	8,109	1,445	23,670	4,219
ESB	095XX	CON	Construction Technology Total	43	211,080	4,884	27,173	30,736	4,565	62,474	1,445	273,554	6,329
ESB	0934X	ELE	Electronics Total	81	310,868	3,845	50,837	57,504	8,541	116,881	1,445	427,750	5,290
ESB	0614X	GAM	Game Development Total	123	485,651	3,950	77,293	87,429	12,986	177,707	1,445	663,358	5,396
ESB	0956X	MAN	Manufacturing Technology Total	37	170,175	4,566	23,432	26,505	3,937	53,873	1,445	224,048	6,011
EOC	10050	MIS	Music Industry Studies Total	51	206,514	4,019	32,303	36,539	5,427	74,269	1,445	280,783	5,465
Grand Total				7,054	22,594,306	3,203	4,434,783	5,016,376	745,065	10,196,224	1,445	32,790,530	4,649

**Norco College FTE Model by Discipline based on Adopted Budget
FY 2018/19 Actuals through March 2019, estimates April to June 2019 ****

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTEs/total FTEs percentage	Business Services costs spread by discipline FTEs/total FTEs percentage	Other costs spread by discipline FTEs/total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
				7,235	25,700,549	3,552	5,156,860	6,007,687	1,123,214	12,287,761	1,698	37,988,310	5,250
				7,235	25,700,549	3,552	5,156,860	6,007,687	1,123,214	12,287,761	1,698	37,988,310	5,250
STEM				2,405	8,394,473	3,490	1,714,422	1,997,284	373,418	4,085,124	1,698	12,479,597	5,188
EQE	04100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	174	650,428	3,734	124,153	144,636	27,042	295,831	1,698	946,259	5,432
EQE	040X0	BIO	Biology Total	351	1,364,766	3,886	250,284	291,579	54,514	5,514	1,698	1,961,144	5,585
EQE	19050	CHE	Chemistry Total	298	1,009,176	3,381	212,722	247,819	46,333	506,874	1,698	1,516,050	5,080
EQE	08370	HES	Health Education	98	297,020	3,020	70,094	81,658	15,267	167,019	1,698	464,039	4,719
EQE	12700	KIN	Kinesiology Total	197	774,625	3,935	140,298	163,446	30,558	334,302	1,698	1,108,926	5,634
EQE/EQE	17010/ 49304	MAT	Mathematics Total	1,171	3,600,860	3,076	834,281	971,928	181,715	1,987,924	1,698	5,588,784	4,775
EQE	04030	MIC	Microbiology - combined w/BIO in FY 18/19	41	139,814	3,442	28,952	33,728	6,306	68,986	1,698	208,799	5,140
EQE	19010	PHY	Physical Science, General	11	223,445	21,234	7,500	8,737	1,634	17,871	1,698	241,316	22,993
EQE	19020	PHY	Physics, General	65	225,302	3,480	46,139	53,752	10,050	109,941	1,698	335,243	5,179
EJA	49990	XXX	STEM Computer Labs	-	109,037	-	-	-	-	-	-	109,037	-
				3,501	11,938,073	3,410	2,495,590	2,907,336	543,564	5,946,490	1,698	17,884,563	5,108
Liberal Arts				3,501	11,938,073	3,410	2,495,590	2,907,336	543,564	5,946,490	1,698	17,884,563	5,108
EOA	12050	ADJ	Administration Of Justice Total	66	245,934	3,748	46,774	54,491	10,188	111,452	1,698	357,387	5,446
EOA	2202X	ANT	Anthropology Total	184	519,578	2,826	131,020	152,637	28,537	312,195	1,698	831,773	4,525
EOA	1002X	ART	Art Total	167	525,361	3,152	118,785	138,383	25,873	283,041	1,698	808,402	4,851
EOC	10080	DAN	Dance	7	17,014	2,337	5,189	6,045	1,130	12,364	1,698	29,378	4,035
EOA	22040	ECO	Economics	67	183,114	2,718	48,018	55,940	10,459	114,417	1,698	297,531	4,416
ENC	08020	ILA	Educational Aide (Teacher Asst)	48	84,885	1,779	34,013	39,625	7,408	81,047	1,698	165,932	3,477
ENC	49302/ 49308	ESL	English as a Second Language Total	65	304,679	4,703	46,176	53,795	10,058	110,028	1,698	414,708	6,401
ENC	150X0	ENG	English Total	901	3,491,519	3,875	642,233	748,195	139,885	1,530,313	1,698	5,021,832	5,573
EOC	11020	FRE	French	23	74,119	3,246	16,277	18,963	3,545	38,786	1,698	112,905	4,944
EQE	22060	GEG	Geography	137	365,375	2,660	97,900	114,052	21,324	233,275	1,698	598,650	4,358
EOA	49301	GUI	Guidance Total	120	439,358	3,659	85,576	99,695	18,639	203,910	1,698	643,268	5,358
EOA	22050	HIS	History	260	775,184	2,984	185,148	215,695	40,327	441,170	1,698	1,216,353	4,682
EOC	49033	HUM	Humanities Total	85	256,143	3,024	60,377	70,339	13,151	143,867	1,698	400,011	4,722
EOC	11080	JPN	Japanese	-	-	-	-	-	-	-	-	-	-
ENC	06020	JOU	Journalism	4	24,332	6,952	2,495	2,906	543	5,944	1,698	30,276	8,650
ENC	16010	LIB	Library Science, General	4	15,629	3,748	2,972	3,463	647	7,082	1,698	22,711	5,446
EOC	10040	MUS	Music	132	474,408	3,598	93,989	109,496	20,472	223,957	1,698	698,365	5,296
EOC	15090	PHI	Philosophy	85	285,417	3,354	60,654	70,661	13,211	144,526	1,698	429,943	5,052
EOA	22070	POL	Political Science	183	510,974	2,785	130,770	152,345	28,483	311,598	1,698	822,572	4,483
EOA	20010	PSY	Psychology, General	329	844,683	2,571	234,151	272,784	51,000	557,935	1,698	1,402,618	4,269
ENC	15200/ 49307	REA	Reading / Reading Skills	19	216,273	11,254	13,697	15,957	2,983	32,637	1,698	248,910	12,952
EOA	22080	SOC	Sociology	175	622,256	3,561	124,552	145,101	27,129	296,781	1,698	919,037	5,259
ENC	11050	SPA	Spanish	156	643,239	4,125	111,130	129,465	24,205	264,800	1,698	908,039	5,824
ENC	15060	COM	Speech Communications	228	864,161	3,786	162,685	189,526	35,434	387,645	1,698	1,251,806	5,484
EOC	10070	THE	Theatre	58	154,439	2,684	41,011	47,777	8,933	97,720	1,698	252,159	4,382
				935	3,434,148	3,672	666,508	776,475	145,172	1,588,154	1,698	5,022,302	5,371
CTE				935	3,434,148	3,672	666,508	776,475	145,172	1,588,154	1,698	5,022,302	5,371
ESB	0502X	ACC	Accounting Total	113	448,492	3,959	80,743	94,065	17,587	192,395	1,698	640,887	5,657
ESB	05XX0	BUS	Business Administration Total	197	696,097	3,534	140,404	163,569	30,581	334,554	1,698	1,030,651	5,232
ESB	070XX	CIS	Computer Information Systems Total	236	614,526	2,606	168,089	195,821	36,611	400,521	1,698	1,015,047	4,304
ESB	07010	CSC	Computer Science Total - combined with CIS	6	449,118	77,972	4,105	4,783	894	9,782	1,698	458,901	79,670
EOA	1305X	EAR	Early Childhood Education Total	148	542,192	3,656	105,706	123,147	23,024	251,877	1,698	794,068	5,354
ESB	09XX0	ENE	Engineering Total	100	269,411	2,691	71,351	83,123	15,541	170,015	1,698	439,426	4,390
ESB	49320	WKX	General Work Experience	26	43,599	1,695	18,332	21,356	3,993	43,681	1,698	87,280	3,393
ESB	0506X	MAG	Management Total	15	94,675	6,401	10,541	12,281	2,296	25,118	1,698	119,793	8,100
ESB	0509X	MKT	Marketing Total	3	7,291	2,358	2,204	2,567	480	5,251	1,698	12,542	4,057
ESB	05140	CAT	Office Tech/Office Computer Applications	10	43,758	4,236	7,363	8,577	1,604	17,544	1,698	61,301	5,934
EOC	10110	PHO	Photography	18	21,606	1,174	13,117	15,282	2,857	31,256	1,698	52,862	2,872
ESB	0	RLE	Real Estate	63	203,383	3,254	44,553	51,904	9,704	106,161	1,698	309,543	4,952

Norco College FTE Model by Discipline based on Adopted Budget
 FY 2018/19 Actuals through March 2019, estimates April to June 2019 **

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTEs	Student Services costs spread by discipline FTEs/total FTEs percentage	Business Services costs spread by discipline FTEs/total FTEs percentage	Other costs spread by discipline FTEs/total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
ESB	02XX0	ARE	Architecture Total	7	3,552	3,552	5,156,860	6,007,687	1,123,214	12,287,761	1,698	37,988,310	5,250
Unique				393	4,917	4,917	280,340	326,593	61,061	667,993	1,698	2,601,848	6,615
ESB	0952X/0957X	CON	Construction Technology Total	44	5,234	5,234	31,354	36,527	6,829	74,709	1,698	304,935	6,932
ESB	09530	DFT	Drafting Technology	22	10,126	10,126	15,345	17,877	3,342	36,564	1,698	254,571	11,824
ESB	09340	ELE	Electronics Total	87	4,144	4,144	62,241	72,510	13,557	148,308	1,698	510,174	5,842
ESB	0614X	GAM	Game Development Total	150	4,004	4,004	106,776	124,393	23,257	254,425	1,698	854,300	5,703
ESB	0956X	MAN	Manufacturing Technology Total	35	7,850	7,850	24,689	28,763	5,378	58,830	1,698	330,758	9,548
EOC	10050	MIS	Music Industry Studies Total	49	4,548	4,548	34,654	40,371	7,548	82,572	1,698	303,697	6,246
ESB	XXXXX	SCT	Supply Chain Technology	-	-	-	-	-	-	-	-	-	-
Grand Total				7,235	15,488	15,488	5,156,860	6,007,687	1,123,214	12,287,761	1,698	37,988,310	5,250

Riverside City College FTE Model by Discipline
FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Student Services + Business Services + Other Costs Cost Per FTEs	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
				15,082.16	\$ 53,754,112	\$ 3,564	\$ 6,790,058	\$ 13,262,046	\$ 977,640	\$ 21,029,744	\$ 1,394	\$ 74,783,856	\$ 4,958
				4,096.01	\$ 12,893,793	\$ 3,148	\$ 1,844,043	\$ 3,601,704	\$ 265,507	\$ 5,711,254	\$ 1,394	\$ 18,605,047	\$ 4,542
				215.95	\$ 612,374	\$ 2,836	\$ 97,222	\$ 189,889	\$ 13,998	\$ 301,109	\$ 1,394	\$ 913,483	\$ 4,230
				62.00	\$ 178,316	\$ 2,876	\$ 27,913	\$ 54,518	\$ 4,019	\$ 86,449	\$ 1,394	\$ 284,766	\$ 4,270
				408.46	\$ 1,661,824	\$ 4,069	\$ 183,891	\$ 359,167	\$ 26,477	\$ 569,534	\$ 1,394	\$ 2,231,358	\$ 5,463
				523.64	\$ 1,728,814	\$ 3,302	\$ 235,745	\$ 460,447	\$ 33,943	\$ 730,135	\$ 1,394	\$ 2,458,949	\$ 4,686
				120.77	\$ 283,542	\$ 2,348	\$ 54,371	\$ 106,195	\$ 7,828	\$ 168,395	\$ 1,394	\$ 451,937	\$ 3,742
				587.10	\$ 2,487,983	\$ 4,238	\$ 264,315	\$ 516,249	\$ 38,056	\$ 818,620	\$ 1,394	\$ 3,306,603	\$ 5,632
				1,985.89	\$ 5,173,080	\$ 2,592	\$ 898,559	\$ 1,755,026	\$ 129,376	\$ 2,782,961	\$ 1,394	\$ 7,966,041	\$ 3,986
				62.65	\$ 243,466	\$ 3,886	\$ 28,205	\$ 55,089	\$ 4,061	\$ 87,356	\$ 1,394	\$ 330,822	\$ 5,280
				119.55	\$ 524,394	\$ 4,386	\$ 53,822	\$ 105,123	\$ 7,749	\$ 166,694	\$ 1,394	\$ 681,088	\$ 5,781
				7,043.51	\$ 23,601,270	\$ 3,351	\$ 3,171,021	\$ 6,193,500	\$ 456,567	\$ 9,821,087	\$ 1,394	\$ 33,422,358	\$ 4,745
				186.61	\$ 495,351	\$ 2,654	\$ 84,013	\$ 164,090	\$ 12,096	\$ 260,199	\$ 1,394	\$ 755,549	\$ 4,049
				178.62	\$ 642,318	\$ 3,596	\$ 80,416	\$ 157,064	\$ 11,578	\$ 249,058	\$ 1,394	\$ 891,376	\$ 4,990
				151.00	\$ 406,582	\$ 2,693	\$ 67,981	\$ 132,777	\$ 9,788	\$ 210,546	\$ 1,394	\$ 617,129	\$ 4,087
				510.21	\$ 1,749,646	\$ 3,429	\$ 229,699	\$ 448,638	\$ 33,072	\$ 711,409	\$ 1,394	\$ 2,461,055	\$ 4,824
				493.04	\$ 1,689,333	\$ 3,873	\$ 379,022	\$ 27,940	\$ 601,019	\$ 1,394	\$ 2,270,352	\$ 5,287	
				213.95	\$ 707,681	\$ 3,308	\$ 96,321	\$ 188,131	\$ 13,868	\$ 298,320	\$ 1,394	\$ 1,006,022	\$ 4,702
				144.31	\$ 408,004	\$ 2,827	\$ 64,969	\$ 126,895	\$ 9,354	\$ 201,218	\$ 1,394	\$ 609,222	\$ 4,222
				1,991.82	\$ 7,164,970	\$ 3,597	\$ 896,727	\$ 1,751,447	\$ 129,112	\$ 2,777,286	\$ 1,394	\$ 9,942,255	\$ 4,982
				236.68	\$ 95,344	\$ 4,026	\$ 10,661	\$ 20,822	\$ 1,535	\$ 33,018	\$ 1,394	\$ 128,362	\$ 5,421
				47.24	\$ 213,465	\$ 4,519	\$ 21,268	\$ 41,539	\$ 3,062	\$ 65,869	\$ 1,394	\$ 279,333	\$ 5,913
				125.20	\$ 316,645	\$ 2,529	\$ 56,366	\$ 110,091	\$ 8,116	\$ 174,572	\$ 1,394	\$ 491,217	\$ 3,923
				101.97	\$ 299,968	\$ 2,942	\$ 45,907	\$ 89,664	\$ 6,610	\$ 142,181	\$ 1,394	\$ 442,149	\$ 4,336
				395.59	\$ 922,476	\$ 2,332	\$ 178,096	\$ 347,850	\$ 25,643	\$ 551,589	\$ 1,394	\$ 1,474,065	\$ 3,726
				129.37	\$ 402,730	\$ 3,113	\$ 58,243	\$ 113,758	\$ 8,386	\$ 180,386	\$ 1,394	\$ 583,116	\$ 4,507
				48.99	\$ 206,889	\$ 4,223	\$ 22,056	\$ 43,078	\$ 3,176	\$ 68,309	\$ 1,394	\$ 275,198	\$ 5,617
				19.79	\$ 209,321	\$ 10,577	\$ 8,910	\$ 17,402	\$ 1,283	\$ 27,594	\$ 1,394	\$ 236,915	\$ 11,971
				5.29	\$ 33,588	\$ 6,349	\$ 2,382	\$ 4,652	\$ 343	\$ 7,376	\$ 1,394	\$ 40,964	\$ 7,744
				712.40	\$ 2,655,029	\$ 3,727	\$ 320,726	\$ 626,428	\$ 46,178	\$ 993,332	\$ 1,394	\$ 3,648,361	\$ 5,121
				160.81	\$ 516,809	\$ 3,214	\$ 72,397	\$ 141,403	\$ 10,424	\$ 224,225	\$ 1,394	\$ 741,034	\$ 4,608
				246.50	\$ 609,608	\$ 2,473	\$ 110,975	\$ 216,752	\$ 15,978	\$ 343,706	\$ 1,394	\$ 963,314	\$ 3,867
				356.01	\$ 1,070,106	\$ 3,006	\$ 160,277	\$ 313,047	\$ 23,077	\$ 496,401	\$ 1,394	\$ 1,566,507	\$ 4,400
				380.51	\$ 924,078	\$ 2,429	\$ 171,307	\$ 334,590	\$ 24,665	\$ 530,562	\$ 1,394	\$ 1,454,640	\$ 3,823
				235.15	\$ 1,023,709	\$ 4,353	\$ 105,866	\$ 206,772	\$ 15,243	\$ 327,880	\$ 1,394	\$ 1,351,590	\$ 5,748
				247.45	\$ 857,629	\$ 3,466	\$ 111,403	\$ 217,588	\$ 16,040	\$ 345,031	\$ 1,394	\$ 1,202,651	\$ 4,860
				1,536.54	\$ 4,657,805	\$ 3,031	\$ 691,757	\$ 1,351,110	\$ 99,600	\$ 2,142,468	\$ 1,394	\$ 6,800,272	\$ 4,426
				133.01	\$ 376,939	\$ 2,834	\$ 59,882	\$ 116,958	\$ 8,622	\$ 185,462	\$ 1,394	\$ 582,401	\$ 4,228
				303.12	\$ 804,535	\$ 2,654	\$ 136,466	\$ 266,539	\$ 19,649	\$ 422,654	\$ 1,394	\$ 1,227,189	\$ 4,049
				102.30	\$ 305,458	\$ 2,986	\$ 48,056	\$ 89,954	\$ 6,631	\$ 142,642	\$ 1,394	\$ 448,099	\$ 4,380
				386.22	\$ 1,444,071	\$ 3,739	\$ 173,878	\$ 339,611	\$ 25,035	\$ 538,524	\$ 1,394	\$ 1,982,595	\$ 5,133
				340.61	\$ 815,559	\$ 2,394	\$ 153,344	\$ 299,505	\$ 22,079	\$ 474,928	\$ 1,394	\$ 1,290,487	\$ 3,789
				10.40	\$ 62,031	\$ 5,965	\$ 4,682	\$ 9,145	\$ 674	\$ 14,501	\$ 1,394	\$ 76,553	\$ 7,359
				58.47	\$ 328,822	\$ 5,624	\$ 26,323	\$ 51,414	\$ 3,790	\$ 81,527	\$ 1,394	\$ 410,349	\$ 7,018
				27.66	\$ 84,919	\$ 3,070	\$ 12,453	\$ 24,322	\$ 1,793	\$ 38,568	\$ 1,394	\$ 123,487	\$ 4,464
				97.52	\$ 340,543	\$ 3,492	\$ 43,904	\$ 85,751	\$ 6,321	\$ 135,977	\$ 1,394	\$ 476,520	\$ 4,886
				18.65	\$ 38,824	\$ 2,082	\$ 8,396	\$ 16,399	\$ 1,209	\$ 26,005	\$ 1,394	\$ 64,829	\$ 3,476
				50.37	\$ 30,732	\$ 610	\$ 22,677	\$ 44,291	\$ 3,265	\$ 70,233	\$ 1,394	\$ 100,965	\$ 2,004
				8.21	\$ 25,372	\$ 3,090	\$ 3,696	\$ 7,219	\$ 532	\$ 11,448	\$ 1,394	\$ 36,819	\$ 4,485
				2,406.10	\$ 12,601,244	\$ 5,237	\$ 1,083,237	\$ 2,115,732	\$ 155,966	\$ 3,354,935	\$ 1,394	\$ 15,956,179	\$ 6,632
				81.85	\$ 258,243	\$ 3,155	\$ 36,849	\$ 71,972	\$ 5,306	\$ 114,127	\$ 1,394	\$ 372,371	\$ 4,549
				131.96	\$ 477,754	\$ 3,620	\$ 59,409	\$ 116,035	\$ 8,554	\$ 183,998	\$ 1,394	\$ 661,751	\$ 5,015
				50.39	\$ 211,769	\$ 4,203	\$ 22,686	\$ 44,309	\$ 3,266	\$ 70,261	\$ 1,394	\$ 282,030	\$ 5,597
				350.03	\$ 1,785,136	\$ 5,100	\$ 157,585	\$ 307,788	\$ 22,689	\$ 488,063	\$ 1,394	\$ 2,273,199	\$ 6,494
				77.76	\$ 291,819	\$ 3,753	\$ 35,008	\$ 68,376	\$ 5,040	\$ 108,424	\$ 1,394	\$ 400,243	\$ 5,147
				168.05	\$ 847,936	\$ 5,046	\$ 75,657	\$ 147,770	\$ 10,893	\$ 234,224	\$ 1,394	\$ 1,082,256	\$ 6,440
				370.89	\$ 1,700,183	\$ 4,584	\$ 166,976	\$ 326,131	\$ 24,041	\$ 517,149	\$ 1,394	\$ 2,217,332	\$ 5,978
				111.05	\$ 1,122,518	\$ 10,108	\$ 49,995	\$ 97,648	\$ 7,198	\$ 154,842	\$ 1,394	\$ 1,277,360	\$ 11,503
				2,406.10	\$ 12,601,244	\$ 5,237	\$ 1,083,237	\$ 2,115,732	\$ 155,966	\$ 3,354,935	\$ 1,394	\$ 15,956,179	\$ 6,632
				81.85	\$ 258,243	\$ 3,155	\$ 36,849	\$ 71,972	\$ 5,306	\$ 114,127	\$ 1,394	\$ 372,371	\$ 4,549
				131.96	\$ 477,754	\$ 3,620	\$ 59,409	\$ 116,035	\$ 8,554	\$ 183,998	\$ 1,394	\$ 661,751	\$ 5,015
				50.39	\$ 211,769	\$ 4,203	\$ 22,686	\$ 44,309	\$ 3,266	\$ 70,261	\$ 1,394	\$ 282,030	\$ 5,597
				350.03	\$ 1,785,136	\$ 5,100	\$ 157,585	\$ 307,788	\$ 22,689	\$ 488,063	\$ 1,394	\$ 2,273,199	\$ 6,494
				77.76	\$ 291,819	\$ 3,753	\$ 35,008	\$ 68,376	\$ 5,040	\$ 108,424	\$ 1,394	\$ 400,243	\$ 5,147
				168.05	\$ 847,936	\$ 5,046	\$ 75,657	\$ 147,770	\$ 10,893	\$ 234,224	\$ 1,394	\$ 1,082,256	\$ 6,440
				370.89	\$ 1,700,183	\$ 4,584	\$ 166,976	\$ 326,131	\$ 24,041	\$ 517,149	\$ 1,394	\$ 2,217,332	\$ 5,978
				111.05	\$ 1,122,518	\$ 10,108	\$ 49,995	\$ 97,648	\$ 7,198	\$ 154,842	\$ 1,394	\$ 1,277,360	\$ 11,503

Riverside City College FTE Model by Discipline
FY 2015-16

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Student Services + Business Services + Other Costs Cost Per FTEs	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
DSA	0604X	FTV	Film Television & Video Total	15,082.16	\$ 53,754,112	\$ 3,564	\$ 6,790,058	\$ 13,262,046	\$ 977,640	\$ 21,029,744	\$ 1,394	\$ 74,763,856	\$ 4,958
DQA	19140	GEO	Geology	96.47	\$ 314,599	\$ 3,261	\$ 43,431	\$ 84,828	\$ 6,253	\$ 134,513	\$ 1,394	\$ 449,112	\$ 4,655
DOC	11040	ITA	Italian	63.36	\$ 197,458	\$ 3,116	\$ 28,525	\$ 55,714	\$ 4,107	\$ 88,346	\$ 1,394	\$ 285,804	\$ 4,511
DWA	12302	NXN	Nursing	56.01	\$ 228,048	\$ 4,072	\$ 25,216	\$ 49,251	\$ 3,631	\$ 78,097	\$ 1,394	\$ 306,145	\$ 5,466
DWA	12301	NVN	Nursing Learning Laboratory	13.06	\$ 756,427	\$ 5,791	\$ 5,880	\$ 11,484	\$ 847	\$ 18,210	\$ 1,394	\$ 774,637	\$ 59,314
DQA	19190	OCE	Oceanography	138.38	\$ 3,474,146	\$ 25,106	\$ 62,299	\$ 121,680	\$ 8,970	\$ 192,950	\$ 1,394	\$ 3,667,096	\$ 26,500
DPB	1401X	PAL	Paralegal Studies Total	32.91	\$ 105,213	\$ 3,197	\$ 14,816	\$ 28,938	\$ 2,133	\$ 45,888	\$ 1,394	\$ 151,101	\$ 4,591
DWA	12300	NRN	Registered Nurse	37.33	\$ 158,251	\$ 4,239	\$ 16,806	\$ 32,825	\$ 2,420	\$ 52,051	\$ 1,394	\$ 210,302	\$ 5,634
DOC	11060	RUS	Russian	509.08	\$ 337,637	\$ 663	\$ 229,190	\$ 447,644	\$ 32,999	\$ 709,833	\$ 1,394	\$ 1,047,470	\$ 2,058
DSA	09565	WEL	Welding	13.30	\$ 38,738	\$ 2,913	\$ 5,988	\$ 11,695	\$ 862	\$ 18,545	\$ 1,394	\$ 57,282	\$ 4,307
DSA	09565	WEL	Welding	104.22	\$ 295,370	\$ 2,834	\$ 46,920	\$ 91,643	\$ 6,756	\$ 145,319	\$ 1,394	\$ 440,689	\$ 4,228
GRAND TOTAL				15,082.16	\$ 53,754,112	\$ 3,564	\$ 6,790,058	\$ 13,262,046	\$ 977,640	\$ 21,029,744	\$ 1,394	\$ 74,763,856	\$ 4,958

Riverside City College FTE Model by Discipline FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional + Academic Affairs	Total Direct Instructional + Academic Affairs Cost Per FTE	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTEs Percentage	Grand Total = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total	Grand Total Divided by FTEs = cost per FTEs
STEM				3,957	11,359,294	2,871	1,579,866	4,175,799	254,077	6,009,742	1,519	17,369,036	4,389
DOB	04100	AMY	Anatomy & Physiology	240	709,239	2,956	95,790	253,187	15,405	364,382	1,519	1,073,621	4,475
DOD	19110	AST	Astronomy	66	189,221	2,846	26,543	70,156	4,269	100,968	1,519	290,189	4,365
DOB	040X0	BIO	Biology Total	480	1,705,733	3,552	191,728	506,764	30,834	729,327	1,519	2,435,060	5,071
DQA	1905X	CHE	Chemistry	652	2,175,361	3,337	260,297	688,001	41,861	990,160	1,519	3,165,521	4,855
DOB	08370	HES	Health Science Total	148	275,766	1,868	58,935	155,772	9,478	224,185	1,519	499,951	3,387
DQC	17010	MAT	Math Total	2,139	5,415,185	2,532	853,900	2,256,974	137,326	3,248,200	1,519	8,663,385	4,051
DOB	04030	MIC	Microbiology	66	282,133	3,942	26,547	70,167	4,269	100,983	1,519	363,116	5,461
DOD	19010	PHS	Physical Science	2	1,819	816	890	2,353	143	3,387	1,519	5,206	2,335
DOD	19020	PHY	Physics	163	624,837	3,824	65,235	172,425	10,491	248,151	1,519	872,988	5,343
Liberal Arts				7,548	23,883,856	3,164	3,013,447	7,964,949	484,827	11,463,023	1,519	35,346,880	4,683
DOA	21050	ADJ	Administration of Justice Total	184	491,922	2,673	73,476	194,206	11,816	279,499	1,519	771,421	4,192
DOC	08500	AML	American Sign Language Total	199	512,503	3,781	79,465	210,036	12,780	302,280	1,519	1,054,783	5,300
DOA	2202X	ANT	Anthropology Total	201	510,238	2,541	80,179	211,925	12,895	304,999	1,519	815,237	4,060
DEA	1002X	ART	Art Total	554	1,823,131	3,288	221,369	585,109	35,601	842,080	1,519	2,665,211	4,807
DNB	15060	COM	Communication Studies Total	470	2,431,491	5,171	187,724	496,180	30,190	714,093	1,519	3,145,584	6,690
DEB	10080	DAN	Dance Total	206	693,687	3,369	82,220	217,317	13,223	312,759	1,519	1,006,446	4,887
DOB	22040	ECO	Economics	167	550,459	3,297	66,652	176,171	10,719	253,543	1,519	804,002	4,816
DNA	49308	ESL	English as a Second Language	112	540,557	4,837	44,617	117,929	7,175	169,722	1,519	710,279	6,356
DNA	150XX	ENG	English Total	1,719	5,093,619	2,963	686,343	1,814,098	110,379	2,610,820	1,519	7,704,439	4,482
DNA	06121	FST	Film Studies Total	40	173,781	4,308	16,106	42,571	2,590	61,267	1,519	235,048	5,827
DOC	11020	FRE	French	36	210,516	5,879	14,297	37,790	2,299	54,387	1,519	264,903	7,397
DOB	22060	GEG	Geography	116	273,091	2,348	46,446	122,763	7,469	176,678	1,519	449,769	3,866
DZC	4930X	GUI	Guidance Total	117	244,759	2,097	46,594	123,153	7,493	177,240	1,519	421,999	3,616
DOD	22050	HIS	History	445	1,043,436	2,346	177,563	469,322	28,556	675,441	1,519	1,718,877	3,865
DOD	49033	HUM	Humanities Total	137	290,098	2,116	54,746	144,702	8,804	208,253	1,519	498,351	3,634
DOC	11080	JPN	Japanese	66	224,750	3,398	26,411	69,808	4,247	100,466	1,519	325,216	4,916
DNA	06020	JOU	Journalism	22	210,650	9,434	8,915	23,565	1,434	33,914	1,519	244,564	10,952
DYA	16010	LIB	Library	7	39,434	5,699	2,763	7,303	444	10,510	1,519	49,944	7,217
DEB	10040	MUS	Music	747	2,534,164	3,393	298,215	788,222	47,959	1,134,397	1,519	3,668,561	4,912
DOD	15090	PHI	Philosophy Total	159	528,696	3,329	63,402	167,581	10,196	241,180	1,519	769,876	4,848
DOB	22070	POL	Political Science Total	280	644,697	2,305	111,649	295,103	17,956	424,708	1,519	1,069,404	3,824
DOC	11190	POR	Portuguese	6	17,930	2,973	2,408	6,363	387	9,158	1,519	27,088	4,492
DOA	20010	PSY	Psychology	365	1,088,347	2,978	145,917	385,679	23,467	555,063	1,519	1,643,410	4,497
DOA	15200	REA	Reading Total	210	547,976	2,612	83,757	221,380	13,470	318,607	1,519	866,582	4,131
DOA	22080	SOC	Sociology Total	436	991,771	2,275	174,061	460,067	27,993	662,121	1,519	1,653,892	3,794
DOC	11050	SPA	Spanish Total	274	1,124,053	4,107	109,273	288,824	17,574	415,671	1,519	1,539,724	5,626
DEB	10070	THE	Theatre Total	273	808,102	2,963	108,878	287,779	17,510	414,167	1,519	1,222,270	4,482
CTE Courses				1,642	4,926,033	3,001	655,476	1,732,513	105,415	2,493,404	1,519	7,419,437	4,519
DPA	0502X	ACC	Accounting Total	144	375,960	2,613	57,449	151,847	9,239	218,535	1,519	594,495	4,132
DPA	05XXX	BUS	Business Administration Total	298	1,137,312	3,821	118,828	314,077	19,110	452,015	1,519	1,589,327	5,340
DPB	05140	CAT	Computer Applications & Office Technology Total	100	295,963	2,961	39,902	105,466	6,417	151,785	1,519	447,749	4,480
DPA	0702X	CIS	Computer Information Systems Total	335	927,011	2,766	133,804	353,662	21,519	508,984	1,519	1,435,995	4,285
DPB	070XX	CSC	Computer Science Total	118	578,368	4,912	47,009	124,251	7,560	178,820	1,519	757,187	6,431
DUA	1305X	EAR	Early Childhood Education Total	366	690,927	1,886	146,285	386,650	23,526	556,461	1,519	1,247,388	3,405
DUA	13058	EDU	Education Total	14	250,939	17,511	5,721	15,122	920	21,764	1,519	272,703	19,030
DPB	09XX0	ENE	Engineering Total	4	35,089	8,861	1,581	4,179	254	6,014	1,519	41,104	10,380
DPA	0506X	MAG	Management Total	55	122,910	2,247	21,839	57,725	3,512	83,077	1,519	205,986	3,766
DPA	0509X	MKT	Marketing Total	25	68,634	2,775	26,097	9,874	1,588	37,559	1,519	106,193	4,294
DSA	10...	PHO	Photography Total	109	356,148	3,255	43,679	115,449	7,025	166,153	1,519	522,301	4,774
DPA	05	RLE	Real Estate Total	20	37,692	1,910	7,877	20,821	1,267	29,965	1,519	67,657	3,429

Riverside City College FTE Model by Discipline
FY 2016-17

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Total Direct Instructional Discipline + Academic Affairs Cost Per / FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/ Total FTEs Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total	Grand Total Divided by FTEs = cost per FTEs
DXA	08990	SCE	Senior Citizen Education	47	55,814,630	3,397	6,560,521	17,340,344	1,055,073	24,955,938	1,519	80,770,568	4,916
DSA	49320	WKX	Work Experience Total	7	27,648	587	18,809	49,715	3,025	71,549	1,519	99,197	2,106
					21,432	3,036	2,819	7,450	453	10,722	1,519	32,155	4,555
Unique				3,285	15,645,446	4,762	1,311,731	3,467,083	210,955	4,989,769	1,519	20,635,215	6,281
DSA	09460	AIR	Air Conditioning & Refrigeration	87	275,794	3,158	34,855	92,127	5,605	132,588	1,519	408,322	4,677
DSA	06140	ADM	Applied Digital Media & Printing	135	407,683	3,030	53,728	142,011	8,641	204,380	1,519	612,063	4,548
DOC	11120	ARA	Arabic	41	196,683	4,747	16,541	43,721	2,660	62,922	1,519	259,605	6,266
DRA	08355	KIN	Athletics	1,070	4,743,797	4,432	427,395	1,129,664	68,734	1,625,793	1,519	6,369,590	5,950
DSA	09490	AUB	Automotive Body & Technology Total	70	281,595	4,034	27,872	73,670	4,482	106,025	1,519	387,620	5,553
DSA	0948X	AUT	Automotive Technology	195	780,979	4,009	77,776	205,572	12,508	295,856	1,519	1,076,834	5,528
DVA	30070	COS	Cosmetology Total	383	1,696,536	4,429	152,940	404,242	24,596	581,779	1,519	2,278,315	5,948
DSA	1306X	CUL	Culinary Arts	124	1,128,863	9,106	49,496	130,825	7,960	188,281	1,519	1,317,144	10,625
DSA	0604X	FTV	Film Television & Video Total	125	686,302	5,489	49,919	131,944	8,028	189,891	1,519	876,193	7,008
DQD	19140	GEO	Geology	55	189,539	3,424	22,099	58,411	3,554	84,064	1,519	273,602	4,943
DOC	11040	ITA	Italian	45	213,865	4,802	17,783	47,003	2,860	67,646	1,519	281,511	6,320
DWA	12302	NXX	Nursing	26	713,982	27,803	10,253	27,100	1,649	39,002	1,519	752,994	29,322
DWA	12301	NVN	Nursing Learning Laboratory	158	3,362,631	21,341	62,911	166,283	10,117	239,312	1,519	3,601,943	22,859
DQD	19190	OCE	Oceanography	40	109,569	2,746	15,930	42,106	2,562	60,599	1,519	170,168	4,265
DPB	1401X	PAL	Paralegal Studies Total	36	112,068	3,146	14,222	37,590	2,287	54,098	1,519	166,166	4,665
DWA	12300	NRN	Registered Nurse	580	351,574	606	231,519	611,935	37,233	880,687	1,519	1,232,261	2,125
DOC	11060	RUS	Russian	5	12,869	2,370	2,168	5,730	349	8,247	1,519	21,116	3,889
DSA	09565	WEL	Welding	111	381,167	3,434	44,322	117,149	7,128	168,598	1,519	549,766	4,952
				16,432	55,814,630	3,397	6,560,521	17,340,344	1,055,073	24,955,938	43,351,355	80,770,568	4,916
			GRAND TOTAL										

Riverside City College FTE Model by Discipline
FY 2017-18

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage	Business Services costs spread by discipline FTEs/Total FTEs percentage	Other costs spread by discipline FTEs/Total FTEs percentage	Total Student Services + Business Services + Other Costs	Student Services + Business Services + Other Costs Cost Per FTEs	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = cost per FTEs
				16,337	60,933,134.20	3,730	8,502,378	14,863,992	1,854,209	25,220,579	1,544	86,153,713	5,274
STEM				4,713	15,517,962	3,292	2,453,050	4,288,460	534,964	7,276,474	1,544	22,794,436	4,836
DQB	04100	AMY	Anatomy & Physiology	254	851,174	3,349	132,269	231,234	28,845	392,348	1,544	1,243,522	4,893
DQB	19110	AST	Astronomy	68	220,353	3,218	35,634	62,296	7,771	105,702	1,544	328,055	4,762
DQB	040X0	BIO	Biology Total	512	2,005,845	3,920	266,312	465,571	58,078	789,960	1,544	2,795,805	5,464
DQA	1905X	CHE	Chemistry	701	2,525,882	3,606	364,596	637,392	79,512	1,081,500	1,544	3,607,382	5,149
DQB	08370	HES	Health Science Total	193	430,688	2,232	100,439	175,589	21,904	297,931	1,544	728,619	3,775
DZH	08355	KIN	Kinesiology	700	2,648,163	3,783	364,346	636,956	79,457	1,080,759	1,544	3,728,922	5,326
DQC	17010	MAT	Math Total	2,062	5,849,330	2,837	1,073,215	1,876,212	234,048	3,183,475	1,544	9,032,805	4,380
DQB	04030	MIC	Microbiology	60	292,574	4,906	31,039	54,262	6,789	92,070	1,544	384,644	6,449
DQB	19020	PHY	Physics	164	693,952	4,239	85,200	148,949	18,581	252,730	1,544	946,684	5,783
Liberal Arts				7,436	26,372,518	3,547	3,870,048	6,765,880	843,985	11,479,713	1,544	37,852,232	5,090
DOA	2105X	ADJ	Administration of Justice Total	184	528,063	2,871	95,739	167,373	20,879	283,991	1,544	812,054	4,414
DOC	0850X	AML	American Sign Language Total	196	700,055	3,579	101,807	177,981	22,202	301,991	1,544	1,002,046	5,122
DOA	2202X	ANT	Anthropology Total	185	420,583	2,275	96,202	168,183	20,980	285,365	1,544	705,948	3,819
DEA	1002X	ART	Art Total	577	2,023,590	3,506	300,411	525,183	65,514	891,107	1,544	2,914,698	5,049
DNB	15060	COM	Communication Studies Total	461	1,627,275	3,531	239,822	419,260	52,301	711,382	1,544	2,338,657	5,075
DEB	10080	DAN	Dance Total	188	750,592	4,003	97,587	170,603	21,282	289,471	1,544	1,040,063	5,547
DOB	22040	ECO	Economics	159	585,364	3,672	82,963	145,036	18,093	246,092	1,544	831,456	5,216
DNA	150XX	ENG	English Total	1,704	5,751,197	3,376	886,623	1,550,009	193,356	2,629,989	1,544	8,381,186	4,920
DNA	06121	FST	Film Studies Total	40	207,572	5,218	20,703	36,193	4,515	61,411	1,544	268,983	6,762
DOC	11020	FRE	French	36	221,851	6,183	18,673	32,645	4,072	55,390	1,544	277,241	7,727
DOB	22060	GEG	Geography	128	448,557	3,511	66,496	116,249	14,502	197,247	1,544	645,804	5,054
DZC	4930X	GUI	Guidance Total	140	1,466,120	10,490	72,736	127,158	15,862	215,757	1,544	1,681,877	12,034
DOD	22050	HIS	History	460	1,170,807	2,545	239,384	418,496	52,205	710,086	1,544	1,880,893	4,089
DOD	49033	HUM	Humanities Total	144	438,914	3,041	75,104	131,298	16,379	222,781	1,544	661,694	4,585
DOC	11060	JPN	Japanese	46	228,413	4,953	24,002	41,961	5,234	71,198	1,544	299,612	6,496
DNA	06020	JOU	Journalism	22	225,989	11,806	11,606	20,289	2,531	34,426	1,544	260,415	11,678
DYA	16010	LIB	Library *	8	95,592	11,964	4,158	7,270	907	12,335	1,544	107,927	13,508
DEB	10040	MUS	Music	784	2,916,701	3,719	408,177	713,582	89,016	1,210,775	1,544	4,127,476	5,263
DOD	15090	PHI	Philosophy Total	181	551,651	3,052	94,079	164,470	20,517	279,066	1,544	830,718	4,595
DOB	22070	POL	Political Science Total	277	646,271	2,330	144,337	252,333	31,477	428,148	1,544	1,074,418	3,874
DOA	20010	PSY	Psychology	394	1,205,944	3,057	205,275	358,865	44,767	608,907	1,544	1,814,852	4,601
DNA	15200	REA	Reading Total	153	876,410	5,734	79,548	139,068	17,348	235,964	1,544	1,112,375	7,278
DOC	11060	RUS	Russian	6	8,532	1,492	2,977	5,204	649	8,830	1,544	17,362	3,035
DOA	22080	SOC	Sociology Total	434	1,006,509	2,319	225,916	394,949	49,268	670,133	1,544	1,676,642	3,862
DOC	11050	SPA	Spanish Total	274	1,233,134	4,507	142,396	248,939	31,054	422,390	1,544	1,655,523	6,051
DEB	10070	THE	Theatre Total	256	1,036,832	4,047	133,325	233,081	29,076	395,482	1,544	1,432,313	5,591
CTE Courses				1,653	5,282,762	3,195	860,446	1,504,245	187,647	2,552,337	1,544	7,835,100	4,739
DPA	0502X	ACC	Accounting Total	146	372,235	2,551	75,952	132,781	16,564	225,297	1,544	597,532	4,094
DPA	05XXX	BUS	Business Administration Total	275	928,995	3,380	143,052	250,086	31,197	424,335	1,544	1,363,329	4,924
DPB	0514X	CAT	Computer Applications & Office Technology 1	91	293,217	3,224	47,334	82,749	10,323	140,405	1,544	433,622	4,768
DPB	07010	CIS	Computer Information Systems Total	374	778,814	2,083	194,554	340,123	42,429	577,106	1,544	1,355,920	3,627
DPB	070XX	CSC	Computer Science Total	94	843,721	8,958	49,020	85,697	10,690	145,407	1,544	989,128	10,501
DUA	1305X	EAR	Early Childhood Education Total	392	1,080,546	2,755	204,156	356,909	44,523	605,588	1,544	1,686,134	4,298
DPB	09XX0	ENE	Engineering Total	8	118,683	15,433	4,002	6,997	873	11,872	1,544	130,554	16,977
DPA	0506X	MAG	Management Total	55	278,480	5,084	28,509	49,841	6,217	84,567	1,544	363,047	6,627
DPA	0509X	MKT	Marketing Total	31	114,522	3,738	15,946	27,877	3,478	47,301	1,544	161,823	5,281
DPA	101XX	PHO	Photography Total	112	384,257	3,423	58,429	102,147	12,742	173,318	1,544	557,576	4,966
DPA	05110	RLE	Real Estate Total	22	44,414	2,065	11,195	19,571	2,441	33,206	1,544	77,620	3,609
DXA	08990	SCE	Senior Citizen Education	53	30,927	579	27,807	48,612	6,064	82,483	1,544	113,410	2,123
DSA	49320	WKX	Work Experience Total	1	13,952	14,843	489	855	107	1,451	1,544	15,404	16,387
Unique				2,534	13,759,891	5,450	1,318,834	2,305,807	287,613	3,912,055	1,544	17,671,946	6,974
DSA	(AIR	Air Conditioning & Refrigerator	85	298,860	3,520	44,190	77,254	9,637	131,081	1,544	429,941	5,063
DSA	(ADM	Applied Digital Media & Printing	137	496,324	3,629	71,185	124,447	15,524	211,156	1,544	707,480	5,172

Riverside City College FTE Model by Discipline
 FY 2017-18

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs Cost Per FTES	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
DOC	11120	ARA	Arabic	16,337	60,933,134.20	3,730	8,502,378	14,863,992	1,854,209	25,220,579	86,153,713	5,274
DRA	0835X	KIN	Athletics	37	195,726	5,327	19,121	33,427	4,170	56,718	1,544	6,871
DSA	0949X	AUB	Automotive Body & Technology Total	358	2,472,208	6,907	186,279	325,656	40,624	552,560	1,544	8,451
DSA	0948X	AUT	Automotive Technology	71	285,895	4,054	36,701	64,161	8,004	108,866	1,544	5,598
DVA	30070	COS	Cosmetology Total	170	760,649	4,475	88,469	154,662	19,293	262,425	1,544	6,018
DSA	1306X	CUL	Culinary Arts	407	1,741,616	4,280	211,786	370,247	46,187	628,220	1,544	5,824
DSA	0604X	FTV	Film Television & Video Total	110	917,978	8,377	57,029	99,699	12,437	169,166	1,544	9,921
DOD	19140	GEO	Geology	115	620,877	5,405	59,788	104,522	13,039	177,348	1,544	6,948
DOC	11040	ITA	Italian	62	209,322	3,379	32,236	56,355	7,030	95,621	1,544	4,923
DWA	12302	NXN	Nursing	30	203,563	6,849	15,467	27,040	3,373	45,881	1,544	8,393
DWA	12301	NVN	Nursing Learning Laboratory	26	675,536	26,388	13,323	23,292	2,906	39,520	1,544	27,932
DOD	19190	OCE	Oceanography	166	3,828,956	23,001	86,637	151,460	18,894	256,991	1,544	24,545
DPB	1401X	PAL	Paralegal Studies Total	35	111,525	3,170	18,309	32,008	3,983	54,310	1,544	4,714
DWA	12300	NRN	Registered Nurse	29	123,783	4,241	15,191	26,558	3,313	45,062	1,544	5,784
DSA	09565	WEL	Welding	565	375,077	663	294,207	514,338	64,161	872,706	1,544	2,207
				132	441,995	3,338	68,916	120,480	15,029	204,425	1,544	4,882
GRAND TOTAL				16,337	-	3,730	8,502,378	14,863,992	1,854,209	25,220,579	86,153,713	5,274

Riverside City College FTE Model by Discipline
 FY 2018/19 Actuals through March 2019, estimates April to June 2019 **

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs Percentage TOTAL	Business Services costs spread by discipline FTEs/Total FTEs Percentage TOTAL	Other costs spread by discipline FTEs/Total FTEs Percentage TOTAL	Total Student Services + Business Services + Other Costs	Student Services + Business Services + Other Costs Cost Per FTEs	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = Cost per FTEs
				17,445	66,880,509	3,834	8,364,598	15,358,260	2,289,369	26,012,227	1,491	92,892,736	5,325
STEM				4,930	14,718,874	2,985	2,364,010	4,340,564	647,023	7,351,597	1,491	22,070,471	4,476
DOB	04100	AMY	Anatomy & Physiology	265	1,085,397	4,095	127,078	233,328	34,781	395,186	1,491	1,480,583	5,586
DQD	19110	AST	Astronomy	74	196,438	2,672	35,252	64,726	9,648	109,626	1,491	306,064	4,163
DQB	040X0	BIO	Biology Total	523	2,264,998	4,333	250,636	460,193	68,598	779,427	1,491	3,044,426	5,824
DQA	19050	CHE	Chemistry	700	2,687,477	3,838	335,792	616,549	91,905	1,044,247	1,491	3,731,724	5,329
DOB	08370	HES	Health Science Total	172	428,062	2,486	82,577	151,619	22,601	256,797	1,491	684,859	3,977
DRA	12700	KIN	Kinesiology	645	458,313	710	309,464	568,207	84,699	962,371	1,491	1,420,684	2,201
DQC	17010	MAT	Math Total	2,313	6,463,065	2,794	1,109,085	2,036,393	303,554	3,449,032	1,491	9,912,097	4,285
DOB	04030	MIC	Microbiology	70	343,822	4,879	33,789	62,041	9,248	105,078	1,491	448,900	6,370
DQD	19020	PHY	Physics	168	791,301	4,723	80,338	147,508	21,988	249,834	1,491	1,041,135	6,214
Liberal Arts				8,104	28,861,396	3,562	3,885,508	7,134,191	1,063,454	12,083,153	1,491	40,944,549	5,053
DOA	2105X	ADJ	Administration of Justice Total	204	595,579	2,917	97,891	179,739	26,793	304,423	1,491	900,002	4,408
DOC	0850X	AML	American Sign Language Total	211	808,452	3,831	101,186	185,787	27,694	314,667	1,491	1,123,118	5,322
DOA	2202X	ANT	Anthropology Total	198	508,481	2,574	94,727	173,928	25,927	294,582	1,491	803,062	4,065
DEA	1002X	ART	Art Total	604	2,155,153	3,566	289,810	532,120	79,320	901,250	1,491	3,056,403	5,057
DNB	15060	COM	Communication Studies Total	501	2,024,963	4,039	240,408	441,415	65,799	747,622	1,491	2,772,586	5,530
DEB	10080	DAN	Dance Total	224	845,859	3,783	107,208	196,845	29,343	333,395	1,491	1,179,254	5,274
DOB	22040	ECO	Economics	173	662,685	3,825	83,075	152,535	22,738	258,348	1,491	921,033	5,316
DNA	150XX	ENG	English Total	2,034	6,984,957	3,434	975,429	1,790,987	266,972	3,033,388	1,491	10,018,345	4,925
DNA	06121	FST	Film Studies Total	38	205,244	5,371	18,321	33,639	5,014	56,975	1,491	262,219	6,863
DOC	11020	FRE	French	44	248,976	5,687	20,992	38,543	5,745	65,280	1,491	314,256	7,178
DOB	22060	GEG	Geography	136	459,672	3,381	65,186	119,688	17,841	202,715	1,491	662,387	4,872
DZC	49301	GUI	Guidance Total	132	1,123,822	8,517	63,268	116,166	17,316	196,751	1,491	1,320,573	10,008
DOD	22050	HIS	History	479	1,101,795	2,302	229,515	421,412	62,818	713,744	1,491	1,815,539	3,793
DOD	49033	HUM	Humanities Total	151	372,915	2,466	72,508	133,131	19,845	225,484	1,491	598,399	3,957
DOC	11080	JPN	Japanese	59	290,097	4,887	28,462	52,259	7,790	88,512	1,491	378,608	6,378
DNA	06020	JOU	Journalism	21	266,642	12,442	10,275	18,867	2,812	31,954	1,491	288,596	13,934
DVA	16010	LIB	Library *	7	71,714	9,652	3,563	6,541	975	11,079	1,491	82,793	11,143
DEB	10040	MUS	Music	826	3,197,565	3,871	396,020	727,134	108,390	1,231,544	1,491	4,429,108	5,363
DOD	15090	PHI	Philosophy Total	184	788,690	4,282	88,321	162,166	24,173	274,660	1,491	1,063,350	5,773
DOB	22070	POL	Political Science Total	296	854,683	2,890	141,822	260,399	38,816	441,037	1,491	1,295,720	4,381
DOA	20010	PSY	Psychology	411	1,335,235	3,250	196,967	361,652	53,909	612,529	1,491	1,947,764	4,742
DNA	15200	REA	Reading Total	133	717,531	5,375	64,006	117,522	17,518	199,047	1,491	916,578	6,866
DOA	22080	SOC	Sociology Total	460	1,087,989	2,363	220,735	405,293	60,415	686,442	1,491	1,774,432	3,854
DOC	11050	SPA	Spanish Total	289	1,220,548	4,217	138,787	294,826	37,986	431,599	1,491	1,652,147	5,708
DEB	10070	THE	Theatre Total	286	932,151	3,262	137,027	251,595	37,504	426,126	1,491	1,358,278	4,753
CTE Courses				1,738	5,591,452	3,102	833,501	1,530,394	228,127	2,592,023	1,491	7,983,475	4,593
DPA	0502X	ACC	Accounting Total	141	405,250	2,884	67,367	123,694	18,438	209,499	1,491	614,749	4,375
DPA	05XXX	BUS	Business Administration Total	291	833,989	2,865	139,506	256,147	38,182	433,534	1,491	1,267,534	4,357
DPB	0514X	CAT	Computer Applications & Office Technology Total	333	493,402	1,482	159,663	293,158	43,699	496,521	1,491	989,923	2,973
DPB	070XX	CSC	Computer Science Total	199	1,604,459	8,073	95,297	174,976	26,083	296,356	1,491	1,900,815	9,564
DUA	1305X	EAR	Early Childhood Education Total	458	1,136,404	2,794	219,608	403,224	60,106	682,938	1,491	1,819,343	3,972
DPB	09XXX	ENE	Engineering Total	9	28,488	3,137	4,354	7,994	1,192	13,539	1,491	42,027	4,628
DPB	0506X	MAG	Management Total	56	274,302	4,915	26,760	49,134	7,324	83,218	1,491	357,520	6,406
DPB	0509X	MKT	Marketing Total	28	103,340	3,746	13,229	24,290	3,621	41,139	1,491	144,479	5,237
DSA	10110	PHO	Photography Total	131	416,913	3,176	62,947	115,577	17,228	195,752	1,491	612,665	4,667
DPB	05110	RLE	Real Estate Total	25	40,759	1,655	11,810	21,684	3,232	36,726	1,491	77,485	3,146
DXA	08990	SCE	Senior Citizen Education	62	34,813	561	29,762	54,645	8,146	92,553	1,491	127,366	2,052
DSA	49320	WKX	Work Experience Total	7	19,624	2,942	3,198	5,872	875	9,946	1,491	29,569	4,433
Unique				2,673	17,908,786	6,700	1,281,579	2,353,110	350,765	3,985,454	1,491	21,894,241	8,191
DSA	09460	AIR	Air Conditioning & Refrigeration	104	352,502	4,374	50,101	91,991	13,713	155,805	1,491	508,307	4,865
DSA	0614X	ADM	Applied Digital Media & Printing	134	562,382	4,197	64,256	117,980	17,587	199,822	1,491	762,204	5,688
DOC	11120	ARA	Arabic	47	213,719	4,516	22,694	41,668	6,211	70,574	1,491	284,293	6,007
DZH	08355	KIN	Athletics	373	4,951,531	13,267	176,958	328,585	48,980	556,523	1,491	5,508,054	14,758
DSA	08355	AUB	Automotive Body & Technology Total	90	317,373	3,538	43,010	78,970	11,772	133,752	1,491	451,125	5,029
DSA	08355	AUT	Automotive Technology	219	782,774	3,572	105,079	192,936	28,760	326,774	1,491	1,109,549	5,063

Riverside City College FTE Model by Discipline
 FY 2018/19 Actuals through March 2019, estimates April to June 2019 **

School	TOPS	Course Code	Description	Student FTEs (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTEs	Student Services costs spread by discipline FTEs/Total FTEs percentage TOTAL	Business Services costs spread by discipline FTEs/Total FTEs percentage TOTAL	Other costs spread by discipline FTEs/Total FTEs percentage TOTAL	Total Student Services + Business Services + Other Costs	Student Services + Business Services + Other Costs Cost Per FTEs	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTEs = Cost per FTEs
DVA	30070	COS	Cosmetology Total	17,445	66,880,509	3,834	8,364,598	15,358,260	2,289,369	26,012,227	1,491	92,892,736	5,325
DSA	1306X	CUL	Culinary Arts	386	1,965,761	5,096	184,956	339,598	50,622	575,177	1,491	2,540,938	6,587
DSA	0804X	FTV	Film Television & Video Total	115	1,186,157	10,359	54,901	100,804	15,026	170,731	1,491	1,356,888	11,851
DQA	19140	GEO	Geology	138	420,049	3,036	66,337	121,801	18,156	206,294	1,491	626,342	4,527
DOC	11040	ITA	Italian	67	363,747	5,394	32,332	59,364	8,849	100,545	1,491	464,291	6,886
DWA	1230X	NXN	Nursing	48	228,328	4,761	22,996	42,223	6,294	71,513	1,491	299,841	6,252
DWA	12301	NVN	Nursing Learning Laboratory	21	892,359	41,738	10,251	18,823	2,806	31,880	1,491	924,239	43,229
DQA	19190	OCE	Oceanography	154	4,388,183	28,560	73,673	135,271	20,164	229,107	1,491	4,617,290	30,051
DPB	1401X	PAL	Paralegal Studies Total	40	198,587	4,927	19,328	35,488	5,290	60,106	1,491	258,694	6,418
DWA	12300	NRN	Registered Nurse	34	122,805	3,618	16,274	29,880	4,454	50,608	1,491	173,413	5,109
DOC	11060	RUS	Russian	550	379,621	691	263,563	483,928	72,136	819,627	1,491	1,199,249	2,182
DSA	09565	WEL	Welding	9	36,394	4,044	4,315	7,923	1,181	13,420	1,491	49,813	5,535
DSA	09565	WEL	Welding	143	546,513	3,822	68,557	125,877	18,764	213,197	1,491	759,711	5,313
GRAND TOTAL				17,445	66,880,509	3,834	8,364,598	15,358,260	2,289,369	26,012,227	1,491	92,892,736	5,325

Instructional Discipline Cost Per FTES Comparison Common Disciplines at All Three Colleges

TOPS	Course Code	Description	FY 2015-2016			FY 2016-2017			FY 2017-2018			Projected FY 2018-2019					
			RCC	Norco	MVC	RCC	Norco	MVC	RCC	Norco	MVC	RCC	Norco	MVC			
STEM																	
04100	AMY	Anatomy & Physiology	4,230	4,117	5,029	4,475	4,230	4,799	4,893	4,388	4,572	5,586	5,432	4,139			
040X0	BIO	Biology Total	5,463	5,760	6,845	5,071	5,411	5,745	5,464	5,736	6,058	5,824	5,585	4,775			
19050	CHE	Chemistry	4,696	4,648	5,445	4,855	4,547	5,843	5,149	4,698	5,832	5,329	5,080	5,721			
08370	HES	Health Science Total	3,742	3,162	3,836	3,387	3,202	3,957	3,775	3,871	3,851	3,977	4,719	4,176			
08355	KIN	Kinesiology	5,632	3,990	4,868	-	4,322	4,391	5,326	4,920	5,035	2,201	5,634	5,066			
17010	MAT	Math Total	3,986	3,604	4,712	4,051	3,753	4,603	4,380	4,015	4,834	4,285	4,775	4,736			
04030	MIC	Microbiology	5,280	5,618	7,427	5,461	5,442	6,456	6,449	4,895	6,107	6,370	5,140	6,964			
19020	PHY	Physics	5,781	5,024	8,196	5,343	4,567	7,230	5,783	4,379	7,122	6,214	5,179	7,885			
	Liberal Arts																
2105X	ADJ	Administration of Justice Total	4,049	3,171	10,279	4,192	3,587	8,899	4,414	5,832	9,094	4,408	5,446	7,351			
2202X	ANT	Anthropology Total	4,087	3,337	4,617	4,060	3,759	4,461	3,819	4,068	4,242	4,065	4,525	4,099			
1002X	ART	Art Total	4,824	4,016	5,106	4,807	3,994	3,911	5,049	4,440	5,273	5,057	4,851	4,729			
15060	COM	Communication Studies Total	5,267	4,833	5,240	6,690	4,935	4,880	5,075	4,910	4,751	5,530	5,484	4,630			
10080	DAN	Dance Total	4,702	3,012	4,377	4,887	3,236	4,250	5,547	3,571	4,391	5,274	4,035	4,520			
22040	ECO	Economics	4,222	3,893	3,928	4,816	3,896	3,757	5,216	3,968	5,327	5,316	4,416	4,526			
150XX	ENG	English Total	4,992	3,817	5,266	4,482	4,333	5,216	4,920	4,689	5,073	4,925	5,573	5,152			
22060	GEG	Geography	3,923	4,034	5,115	3,866	3,672	4,529	5,054	3,882	4,534	4,872	4,358	4,240			
49301	GUI	Guidance Total	4,336	3,868	6,899	3,616	4,055	5,397	12,034	6,551	5,099	10,008	5,358	5,129			
22050	HIS	History	3,726	4,064	4,751	3,865	4,077	4,666	4,089	4,141	4,363	3,793	4,682	4,224			
49033	HUM	Humanities Total	4,507	4,153	5,336	3,634	3,455	5,925	4,585	4,506	5,463	3,957	4,722	4,950			
06020	JOU	Journalism	11,971	7,699	5,628	10,952	-	6,754	11,678	7,494	6,131	13,934	8,650	6,335			
16010	LIB	Library*	7,744	5,129	5,106	7,217	4,036	7,210	13,508	5,204	3,587	11,143	5,446	2,148			
10040	MUS	Music	5,121	4,466	6,268	4,912	4,395	7,063	5,263	4,626	6,918	5,363	5,296	6,614			
15090	PHI	Philosophy Total	4,608	3,327	5,791	4,848	3,995	6,432	4,595	4,456	7,142	5,773	5,052	6,820			
22070	POL	Political Science Total	3,867	4,029	4,871	3,824	3,537	4,343	3,874	3,744	4,551	4,381	4,483	4,044			
20010	PSY	Psychology	4,400	3,361	4,783	4,497	3,799	4,611	4,601	3,727	4,624	4,742	4,269	5,016			
15200	REA	Reading Total	-	5,151	2,825	4,131	3,935	4,163	7,278	7,701	6,789	6,866	12,952	9,338			
22080	SOC	Sociology Total	3,823	3,742	4,614	3,794	4,259	4,581	3,862	4,581	4,194	3,854	5,259	4,295			
11050	SPA	Spanish Total	5,748	4,282	6,376	5,626	4,826	6,124	6,051	4,997	5,280	5,708	5,824	5,202			
10070	THE	Theatre Total	4,860	4,878	4,042	4,482	5,433	4,253	5,591	5,263	4,516	4,753	4,382	4,410			
	CTE Courses																
0502X	ACC	Accounting Total	4,228	4,675	5,252	4,132	5,074	8,187	4,094	4,956	5,750	4,375	5,657	3,908			
05XXX	BUS	Business Administration Total	4,049	4,390	5,009	5,340	4,743	3,087	4,924	4,901	4,183	4,357	5,232	4,403			
0514X	CAT	Computer Appl & Office Technology Total	4,380	4,137	7,135	4,480	4,576	4,182	4,768	6,583	12,531	2,973	5,934	11,680			
0702X	CIS	Computer Information Systems Total	-	3,614	6,093	4,285	5,092	5,243	3,627	4,976	5,754	-	4,304	6,271			
1305X	EAR	Early Childhood Education Total	3,789	4,246	5,449	3,405	4,015	4,791	4,298	4,784	4,586	3,972	5,354	4,576			
0506X	MAG	Management Total	7,018	7,755	4,939	3,766	5,856	8,367	6,627	7,742	7,578	6,406	8,100	5,513			
0509X	MKT	Marketing Total	4,464	4,170	7,402	4,294	4,824	8,957	5,281	5,450	5,266	5,237	4,057	5,608			
05110	RLE	Real Estate Total	3,476	6,108	4,745	3,429	5,296	4,294	3,609	5,378	5,228	3,146	4,952	4,749			

Instructional Discipline Cost Per FTES Comparison Common Disciplines at Two Colleges

TOPS	Course Code	Description	FY 2015-2016			FY 2016-2017			FY 2017-2018			Projected FY 2018-2019				
			RCC	Norco	MVC	RCC	Norco	MVC	RCC	Norco	MVC	RCC	Norco	MVC		
STEM																
19110	AST	Astronomy	4,270	-	3,661	4,365	-	3,517	4,762	-	3,562	4,163	-	3,352		
19010	PHS	Physical Science	-	13,134	-	2,335	12,646	-	-	18,188	-	-	22,933	-		
Liberal Arts																
0850X	AML	American Sign Language Total	4,990	-	4,645	5,300	-	4,061	5,122	-	4,363	5,322	-	4,250		
8020	ILA	Educational Aide (Teacher Asst)	-	17,593	5,740	-	11,227	5,096	-	4,326	8,638	-	3,477	7,097		
49308	ESL	English as a Second Language	-	12,759	4,906	6,356	10,516	6,622	-	7,067	6,457	-	6,401	6,258		
06121	FST	Film Studies Total	5,421	-	3,652	5,827	-	5,160	6,762	-	3,783	6,863	-	-		
11020	FRE	French	5,913	3,860	-	7,397	5,486	-	7,727	4,092	-	7,178	4,944	-		
11080	JPN	Japanese	5,617	3,522	-	4,916	3,787	-	6,496	4,110	-	6,378	-	-		
CTE Courses																
070XX	CSC	Computer Science Total	5,133	55,350	-	6,431	14,347	-	10,501	18,860	-	9,564	79,670	-		
1305X	EAR	Early Childhood Education Total	3,789	4,246	5,449	3,405	4,015	4,791	4,298	4,784	4,586	3,972	5,354	4,576		
13058	EDU	Education Total	-	-	-	19,030	-	-	-	-	-	-	-	-		
09XX0	ENE	Engineering Total	7,359	5,271	-	10,380	4,765	-	16,977	5,249	-	4,628	4,390	-		
10110	PHO	Photography Total	4,886	-	5,049	4,774	-	4,459	4,966	4,148	4,976	4,667	2,872	5,302		
05110	RLE	Real Estate Total	3,476	6,108	4,745	3,429	5,296	4,294	3,609	5,378	5,228	3,146	4,952	4,749		
08990	SCE	Senior Citizen Education	2,004	-	3,121	2,106	-	-	2,123	-	-	2,052	-	-		

Instructional Discipline Cost Per FTES Comparison Unique Disciplines

TOPS	Course Code	Description	FY 2015-2016			FY 2016-2017			FY 2017-2018			Projected FY 2018-2019		
			RCC	Norco 1	MVC 15	RCC 1	Norco	MVC	RCC	Norco	MVC	RCC	Norco	MVC
21050	ADJ	Admin Justice	-	-	10,034	-	-	8,778	-	-	9,057	-	-	5,825
09460	AIR	Air Conditioning & Refrigeration	4,549	-	-	4,677	-	-	5,063	-	-	4,865	-	-
0614X	ADM	Applied Digital Media & Printing	5,015	-	-	4,548	-	-	5,172	-	-	5,688	-	-
11120	ARA	Arabic	5,597	-	-	6,266	-	-	6,871	-	-	6,007	-	-
02XXX	ARE	Architecture Total	-	4,380	-	-	4,629	-	-	4,219	-	-	5,859	-
08355	KIN (Athl)	Athletics	6,494	-	-	5,950	-	-	13,777	-	-	14,758	-	-
09490	AUB	Automotive Body & Technology Total	5,147	-	-	5,553	-	-	5,598	-	-	5,029	-	-
0948X	AUT	Automotive Technology	6,440	-	-	5,528	-	-	6,018	-	-	5,063	-	-
85010	CMI	Community Interpretation	-	-	11,009	-	-	-	-	-	-	-	-	10,255
095XX	CON	Construction Technology Total	-	6,827	-	-	6,590	-	-	6,329	-	-	6,932	-
30070	COS	Cosmetology Total	5,978	-	-	5,948	-	-	5,824	-	-	6,587	-	-
1306X	CUL	Culinary Arts	11,503	-	-	10,625	-	-	9,921	-	-	11,851	-	-
12401	DEA	Dental Assist	-	-	10,855	-	-	16,661	-	-	15,746	-	-	14,017
12402	DEH	Dental hygiene	-	-	14,692	-	-	15,743	-	-	13,660	-	-	14,200
9530	DFT	Drafting Technology	-	-	-	-	-	-	-	-	-	-	-	11,824
0934X	ELE	Electronics Total	-	4,594	-	-	5,020	-	-	5,290	-	-	5,842	-
12500	EMS	Emergency Medical	-	-	6,491	-	-	7,184	-	-	7,053	-	-	6,373
0604X	FTV	Film Television & Video Total	4,655	-	-	7,008	-	-	6,948	-	-	4,527	-	-
21330	FIT	Fire Tech	-	-	8,193	-	-	9,647	-	-	9,074	-	-	12,565
0614X	GAM	Game Development Total	-	5,132	-	-	5,176	-	-	5,396	-	-	5,703	-
19140	GEO	Geology	4,511	-	-	4,943	-	-	4,923	-	-	6,886	-	-
21040	HMS	Human Services	-	-	6,045	-	-	7,283	-	-	9,934	-	-	6,903
11040	ITA	Italian	5,466	-	-	6,320	-	-	8,393	-	-	6,252	-	-
0956X	MAN	Manufacturing Technology Total	-	4,379	-	-	6,708	-	-	6,011	-	-	9,548	-
12082	MDA	Med Asst	-	-	6,362	-	-	5,396	-	-	5,005	-	-	6,791
10050	MUC/MIS	Music Industry Studies Total	-	4,121	-	-	5,431	-	-	5,465	-	-	6,246	-
12302	NXN	Nursing	59,314	-	-	29,322	-	-	27,932	-	-	43,229	-	-
12301	NVN	Nursing Learning Laboratory	26,500	-	-	22,859	-	-	24,545	-	-	30,051	-	-
19190	OCE	Oceanography	4,591	-	-	4,265	-	-	4,714	-	-	6,418	-	-
1401X	PAL	Paralegal Studies Total	5,634	-	-	4,665	-	-	5,784	-	-	5,109	-	-
12060	PHT	Physicians Assistant	-	-	9,976	-	-	15,574	-	-	-	-	-	-
12300	NRN	Registered Nurse	2,058	-	-	2,125	-	-	2,207	-	-	2,182	-	-
11060	RUS	Russian	4,307	-	-	3,889	-	-	3,035	-	-	5,535	-	-
XXXXX	SCT	Supply Chain Technology	-	-	-	-	-	-	-	-	-	-	-	-
09565	WEL	Welding	4,228	-	-	4,952	-	-	4,882	-	-	5,313	-	-

Agenda Item (IV-D-1)

Meeting 2/5/2019 - Committee
Agenda Item Committee - Resources (IV-D-1)
Subject Presentation for FY 2019-20 Governor's Budget Proposal
College/District District
Information Only

Background Narrative:

Staff will present information for the Board's review on the FY 2019-20 Governor's Budget Proposal released on January 10, 2019.

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

Attachments:

[02052019_Presentation - Governor's Budget Proposal](#)

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



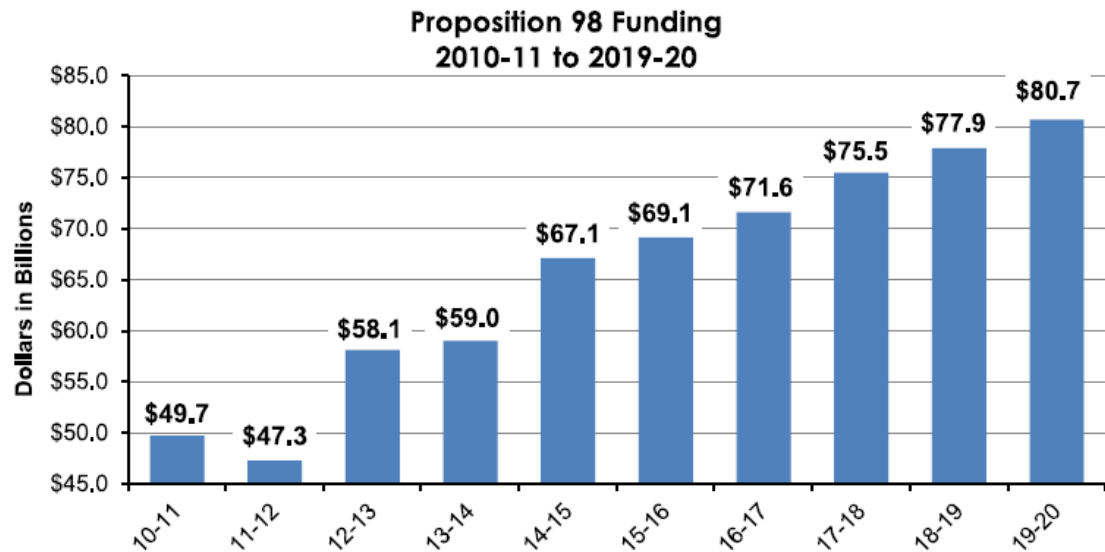
FY 2019-2020 Governor's Budget Proposal

February 5, 2019



Proposition 98 Minimum Guarantee

- FY 2018-19 approved budget set the K-14 minimum guarantee at \$75.2 billion...now revised to \$77.9 billion.
- FY 2019-20 - Governor estimates the guarantee at \$80.7 billion.
 - A year over year increase of 3.60%
 - \$246 million in new funding for Community Colleges
 - Community College share of Proposition 98 – 10.93%
 - 62.37% increase since 2010-11





FY 2019-2020 Governor's Budget Proposal

Base Changes
(In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>
<u>Apportionment*</u>	
Growth (.55%/1.11%)	\$ 26.0
COLA (3.46%)	248.0
Full-Time Faculty Hiring	-
Part-Time Faculty Office Hours	-
	<hr/>
Total Apportionment/Unrestricted Ongoing Revenues	<u>\$ 274.0</u>
<u>Unrestricted One-Time Revenues</u>	<u>\$ -</u>
Total Unrestricted Revenues	<u>\$ 274.0</u>

*These funding increases will be reflected in the rates for the Base Equity, and Student Success allocations under the Student Centered Funding Formula.



FY 2019-2020 Governor’s Budget Proposal

Base Changes
(In Millions)

Restricted Revenues

State

California Promise (AB19) - 2nd Year	\$ 40.0
F/T Student Success Grant/Completion Grant Consolidation	11.0
COLA for Categorical Programs	14.0
Legal Services for Undocumented Immigrants	10.0
Total Restricted Revenues	<u>\$ 75.0</u>



FY 2019-2020 Governor's Budget Proposal

Base Changes (In Millions)

Other

Physical Plant and Instructional Equipment
 Proposition 51 - State GO Bond
 (15 Continuing Projects & 12 New Projects)
 Total "Other" Restricted Revenues

State

\$ -

358.7
\$ 358.7

Riverside Community College District

Capital Facilities Projects (FPP's Scheduled for Funding in FY 2020-1 Budget)*

- Moreno Valley College - Library Learning Center
- Norco College - Center for Performance and Kinesiology
- Riverside City College - Life Science/Physical Science

*The Chancellor's Office is proposing a modification to the Capital Outlay project scoring process to provide better alignment with the Vision for Success Goals.



FY 2019-2020 Governor’s Budget Proposal

Student Centered Funding Formula

Planned Three Year Phase-In

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>
Base Allocation (Enrollment)	70 %	65 %	60 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	15 %	20 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>

Revised Three Year Phase-In

Base Allocation (Enrollment)	70 %	70 %	60 %
Equity Allocation	20 %	20 %	20 %
Student Success Allocation	10 %	10 %	20 %
Total Allocation	<u>100 %</u>	<u>100 %</u>	<u>100 %</u>

Note: The Governor proposes maintaining rates for FY 2019-20 at the same level as the rates for FY 2018-19, plus COLA. The planned phase-in for FY 2020-21 would remain unchanged. This change is being proposed to evaluate the first year impact of the SCFF and to further analyze the data. In addition, the Governor’s Proposal includes a growth cap of 10% over the prior year funding level for the Student Success Allocation.



FY 2019-2020 Governor’s Budget Proposal

CalSTRS Pension Relief

The Governor’s Budget Proposal includes a total of \$3 billion to reduce the K-12 and Community College share of the unfunded pension liability and to reduce employer contribution rates. A total of \$700 million (\$350 million in each year) would be provided to reduce the rates as shown above. The remaining \$2.3 billion would be paid to CalSTRS through FY 2022-23.

	<u>FY 19-20</u>	<u>FY 20-21</u>
Current Funding Plan - Employer Rates	18.13 %	19.10 %
Proposed Funding Plan - Employer Rates	17.10 %	18.10 %



FY 2019-2020 Governor's Budget Proposal

Cal Grant Expansion – Provides \$121.6 million additional financial aid for students who have dependent children...up to \$6,000 annually to cover non-tuition costs. Provides \$9.6 million to fund 4,250 new Cal Grant awards.

Longitudinal Student Data System – Provides \$10 million to begin planning a new statewide system to connect student information from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies.

SCFF Legislative Oversight Committee – All 12 members have been appointed to this committee whose charge is to make recommendations to the legislature and the Department of Finance, by January 1, 2020, regarding inclusion of measures related to first-generation college-going students, financial need given cost differences across regions, and academic proficiency of incoming students. The Committee is also expected to review by June 30, 2021, funding for non-credit instruction, instruction delivered pursuant to instructional service agreements, as well as the methods by which district allocations could be adjusted in a recession.