

FINANCIAL PLAN

FY 2015-16 through FY 2019-2020



To further the traditions of
pride, quality, innovation,
professionalism through
education.

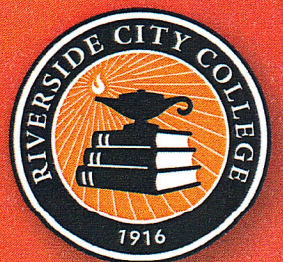


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INTRODUCTION

MISSION STATEMENT

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

RIVERSIDE CITY COLLEGE VISION

Riverside City College will expand on its tradition as a premier community College recognized for excellence in education, innovation, and service.

FINANCIAL PLAN VISION

Facilitate informed decision making with campus constituents regarding institutional resources in order to maintain financial strength, capacity and viability for our current and future students.

VALUES

Student Centeredness

To serve best educational interests of the students; to offer a comprehensive and flexible curriculum together with programs and services according to diverse and evolving students needs; to treat each other with a sincere, caring attitude and to respond to suggestions and constructive criticism from students; to counsel and advise students to help them plan for and progress toward their individual educational goals; and to recognize outstanding student performance.

Learning Environment

To create an atmosphere in which students, faculty, and staff find satisfaction in their work and feel pride in achievement; to provide programs and support services that are responsive to student and community needs; to provide and maintain state-of-the-art equipment and ample supplies necessary for effective learning environments; to provide comfortable, functional, and aesthetically-pleasing facilities and grounds; and to actively support academic and social activities that take place both inside and outside the classroom.

Teaching Excellence

To communicate to students a body of knowledge in a creative, stimulating, and challenging manner; to work to establish student and instructor rapport; to maintain the highest standard of professional performance and recognize teaching excellence; to promote the exchange of ideas among colleagues and provide opportunities for professional development; to define for students course goals, objectives and grading standards, making clear the expectation of high achievement; to encourage students to think critically and analytically, applying learning principles, concepts, and skills, and to inspire independence of thought and self-discipline.

Tradition

To further the traditions of pride, quality, innovation, and professionalism found in this institution; to share our heritage by making Riverside City College the educational and cultural center of the communities it serves; and to build for the future on the foundation of our past.

GOALS

1. Student Success

- 1.1 Increase student engagement, learning, and success by offering a comprehensive and flexible curriculum, including clear pathways for achieving certificates, degrees, and transfer-ready status.
- 1.2 Consistently use data to make decisions and to understand and support evolving student needs.

2. Student Access

- 2.1 Ensure that all students have equitable access to the College's programs, courses, and services.
- 2.2 Enhance integrated academic support.
- 2.3 Counsel and advise students to help them plan for and progress toward their individual educational goals.

3. Institutional Effectiveness

- 3.1 Encourage efficiency, expand organization capacity, and inform conversations that promote access and efficiency.
- 3.2 Integrate research, assessment, and program review to enhance understanding of student learning.
- 3.3 Facilitate accountability, transparency, and evidence-based communication to improve student success and completion.

4. Resource and Learning Environment Development

- 4.1 Enhance financial sustainability by incorporating diverse funding from public and private sources.
- 4.2 Create an atmosphere in which students, faculty, and staff find satisfaction in their work and feel supported and valued.
- 4.3 Invest in technology, equipment, supplies, training, and infrastructure to support students, faculty, and staff and plan for the maintenance and replacement of such investments.

5. Community Engagement

- 5.1 Actively pursue partnerships with the community's academic organizations to foster communication and collaboration that increase student success and completion at all levels.
- 5.2 Work with local business and CTE advisory groups to ensure that the College's educational programs provide the necessary skills that lead to employment opportunities.
- 5.3 Offer programs and services that enrich the community.

EXECUTIVE SUMMARY

Riverside City College's Financial Plan provides the College with information to use its financial resources to achieve its mission, to improve academic quality, to support and sustain student learning programs and services, and to improve institutional effectiveness. The plan includes actual historical data for Fiscal Years 2012-13 through 2014-15, budgeted data for Fiscal Year 2015-16 and projections for Fiscal Years 2016-17 through 2019-2020. In addition, this plan contains data most pertinent to the decision making process, including aspects of the local, state and national economies that will influence resource availability and expenditure demands. Although the primary focus is the Unrestricted General Fund, (Fund 11) summary data for all funds is provided in numerous sections of this plan.

Riverside City College's Student Success Pathways Initiative (Appendix A), the centerpiece of the College's Educational Master Plan and strategic planning activity, and will drive resource allocations that support and enhance student success and completion. With the College strategic planning leadership councils assuming both strategic and operational responsibilities as part of their charge, this will allow for the development of realistic resource plans for improvement, and measure the relevance that disciplines and departments contribute to the College's strategic planning goals.

College wide comprehensive program review will drive the initiatives that support the pathways for student success and completion. The leadership councils will work to review, monitor, and evaluate program planning documents, to prioritize requests, and to accept and integrate each College unit's planning activities into the College strategic planning process. The results of program review will meaningfully inform institutional planning, resource allocation, and decision making at the College.

It is important to note that the challenge of increased service demands and limited opportunities for new resources creates a clear incentive to critically examine institutional processes and priorities in order to meet the delivery of premier educational services. The College's approach to fiscal stability will need to be strategic in resource allocations and take into account the inherent volatility of the state's revenue structure and uncertainty about the future course of the economy. As a result the development of sustainable and varied resources must be pursued in an aggressive fashion to support the strategic goals of the College.

Although this financial plan provides revenue and expenditure projections for the next five years, the major focus is on the Fiscal Year, 2015-16. In addition, a College level expenditure allocation model has been introduced as the basis for a College budgeting system. Annually, the model will be reviewed to determine if budget decisions were effective.

Riverside City Colleges Resource Development and Administrative Services Leadership Council (RD&ASLC) will review the available resources and expenditure needs, and make recommendation to the Strategic Planning Executive Council (SPEC) who in turn will recommend to the President's Leadership Team (PLT). With input from RD&ASLC, SPEC and PLT the President will make a balanced budget recommendation to the Riverside Community College District Chancellor. The final decision on the budget rests with the Riverside Community College District Governing Board.

ENVIRONMENTAL SCAN: The Global Economy and the Impact to California Community Colleges (CCC's)

The Global Economy

Participating in the global economy has benefits, but also comes with perils in that economic catastrophes can have a real impact here in America. At the writing of this financial plan, Greece and China are dominating the headlines embroiled in a financial crisis of debt and stock market bust respectively and if not strategically addressed can create a global financial shock bigger than the collapse of Lehman Brothers.

As community Colleges continue to evolve, they address the importance of a global perspective for students and faculty. Globalization present in today's economic environment means students must be prepared to face international competition. Not only have many U.S. jobs moved overseas, but also jobs available in this country require a higher level of skill than was necessary a decade ago.

California Community Colleges (CCC) have managed to pursue their multifaceted mission at times with a relatively low level of funding, but providing more resources is likely to be necessary if the state expects CCC's to perform the role assigned to it in the state's Master Plan for Education. Failure of that role could weaken California's higher education system and render the state less responsive to the changing demands of the global economy.

2015- 16 STATE BUDGET HIGHLIGHTS: HIGHER EDUCATION

The Governor's 2015-16 budget clearly invests in quality, affordability and increased access at the state's higher education system. The recession impacted many students and their families and the Governor's 2015-16 budget has put initiatives in place to hold tuition flat and allocate sufficient ongoing resources to all three systems of higher education.

The 2015-16 state budget increases spending on education, albeit most increases are attributed to California Community Colleges is one-time funding. Funding under Proposition 98 has been at an all-time high since 2012-13 and is expected to grow \$68.4 billion in 2015-16.

The Governor's budget calls for community Colleges and the university system to collaborate on innovative approaches so students can successfully complete their degrees in a timely fashion. And, community Colleges and the California State University (CSU) system to better coordinate basic skills and remedial education.

CSU and community Colleges have greatly simplified and improved the transfer process and therefore over 20 pathways have already been completed and four are in the process of approval.

Similar improvement in the Community College transfers to the UC system is underway with 10 popular majors streamlined and another 11 expected to be completed in 2016-17.

California Community College's

On the next two pages figure 1 represents the final 2015-16 Budget Act prepared by the Community College League of California (CCLC).

**Community College League of California
2015--16 Budget Agreement Summary**

Figure 1

Item (In Thousands)	2014---15 Enacted Totals	2015-16 May Revise Totals	2015---16 Budget Agreement Totals	Increase Over 2014---15	NOTES
Ongoing Funds					
Cost of Living Adjustment	0.85%	\$61,000 (1.02%)	\$61,000 (1.02%)	0.17%	
Enrollment Growth	2.75%	\$156,500 (3%)	\$156,500 (3%)	0.25%	
Student Success and Support Program (SSSP)	\$199,183	\$299,183	\$299,183	\$100,000	Matching requirements remain at the 2014-15 levels.
SSSP-- Equity	\$70,000	\$185,000	\$155,000	\$85,000	Up to \$15 million can be used to implement SB 1023, the Cooperating Agencies Foster Youth Educational Support Program
Institutional Effectiveness	\$2,500	\$17,500	\$17,500	\$15,000	
Base Augmentation	\$0	\$266,700	\$266,692	\$266,692	
Career Development College Preparation (CDCP) Rate Equalization	\$0	\$49,000	\$49,000	\$49,000	
Full-Time Faculty	\$0	\$75,000	\$62,320	\$62,320	Quintiles beginning at \$73,057 through \$125,000
Apprenticeship Programs	\$22,868	51,924	51,924	\$29,056	
Categorical Program COLA	\$0	\$2,500	\$2,500*	\$2,500	Only for DSPS, EOPS, CalWORKs, Child Care Tax Bailout
EOPS	\$89,509	\$0	\$123,189	\$33,680	Restores to pre-recession levels.
Full-Time Cal Grant B Student Financial Aid Program	Not Included	Not Included	\$39,000	\$39,000	Cal Grant B Access Awards for community College students who take 12 or more units. Estimated to provide 85,000 students with an additional \$450.
One-Time Funds					
Career Technical Education Pathways	\$50,000	\$48,000	\$48,000		
Mandates	\$49,500	\$627,800	604,043		
Deferred Maintenance & Instructional Equipment	\$148,000	\$148,000*	\$148,000*		No Match Requirement
Remaining Deferrals	\$600,000	\$94,465	\$94,465		
Basic Skills & Student Outcomes Transformation Program	Not Included	\$60,000	\$60,000		To assist Districts in improving the delivery of basic skills instruction. Pursuant to Ed Code 88800.

Baccalaureate Degree Start-up	Not Included	\$0	\$6,000		To support the implementation and professional development related to the baccalaureate degrees at 15 Colleges.
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Figure 1 cont.

**Community College League of California
2015-16 Budget Agreement Summary**

Financial Aid Administration	\$0	\$0	\$3,000		To administer new supplemental grants to Cal Grant B
Innovation Awards	\$50,000	\$50,000	\$0		
Funding Tied to Partnerships					
Basic Skills Partnership Pilot Program (One-Time)	Not Included	\$2,000	\$10,000		Pursuant to Ed Code 88700
Adult Education	\$25,000	\$500,000	\$500,000		Caps the school Districts maintenance-of-effort certification at \$375 million, specifies that joint powers agencies may participate as adult education consortia members, and allows specific older adult programs pertaining to workforce development or caregiver programs to be funded by consortia. Also, removes language to allow LCFF funds to be used for
Adult Education Data (One-Time)	\$0	\$0	\$25,000		For the development and collection of outcomes data. Authorizes the Chancellor and Superintendent to collaborate on the development of common outcome data collection, and require them to report to the Legislature
Other					
Prop 39	\$37,500	\$38,700	\$38,800		

Per the Governor’s 2015-16 budget and based on the state totals in figure 1 above, Riverside Community College District’s share of Unrestricted funding is outlined below. This funding will now be allocated per the Budget Allocation Model (BAM) to five cost centers (District, DO, Riverside City College, Norco College and Moreno Valley College).

Unrestricted Ongoing Revenues

- Growth/Access (3.0%/3.93%) - \$5.0M
- COLA (1.02) -\$1.5M
- Basic Allocation Increase - \$6.0M
- Full-Time Faculty Hiring - \$1.9M

Unrestricted One-Time Revenues

State Mandate Block Grant – \$15.7M

Total new Unrestricted Revenues \$30.1M

California's Fiscal Outlook

As the national economy slowly recovers so does California reflecting a fiscal recovery, which is stronger than at any point in the past decade. In 2012, the Department of Finance (DOF) projected that with continued growth in the economy and restraint in new program commitments, the state budget could see multi-billion dollar operating surpluses within a few years. The budget was restrained again in 2013-14 and the state tax revenue collection has increased far beyond any anticipated forecast over the last year. The state budget has now turned around one year earlier than anticipated, ending the year 2014-15 with a \$5.6 billion reserve.

In recent years, difficult choices were made in order to eliminate the state structural deficit. At the lowest point of the economic downturn of the state's fiscal crisis, the voters approved Proposition 30, the Educational Protection Act (EPA), which raised the sales and use tax by ¼ percent for four years and increased personal income taxes on annual earnings over \$250,000 for seven years. The sales tax component of Proposition 30 is set to expire at the end of 2016, and the higher income tax rate will sunset in 2018. A future action either by the legislature or voters will be needed to extend the taxes and the budget forecast included in this plan could be impacted dependent upon the outcome. More specifically, Proposition 98 and the minimum guarantee funding to California Community College's will need to be examined to determine if a deficit factor will be applied to future apportionment allocations.

Healthy property tax growth, which is a byproduct of the recovering housing market has helped moderate the growth of required state General Fund spending on schools and more specifically community Colleges. However, sound financial planning specifically as it relates to the probable sunset of Proposition 30 is imperative not just advisable.

Continuing to improve the state's fiscal health will require a balanced strategy. The Legislative Analyst Office (LAO) is recommending that the anticipated \$5.6 billion in reserves be used to build a strong reserve, pay off budgetary liabilities accrued over recent years, and to set aside funds to address the growing unfunded retirement liabilities.

BACKGROUND

The District's transition from a single-College District with two centers to a multi-College District necessitated a change from the existing resource 1000 (General Operating) Budget Allocation Model (BAM) to a model that aligns better with a more decentralized and independent operation environment. This was recognized as a planning agenda item in each of the accreditation self-studies for the Riverside, Moreno Valley and Norco campuses and was identified by the visiting teams as a critical step for Moreno Valley and Norco to achieve full accreditation status.

In response, the District Chancellor called for the formation of a Budget Allocation Model Task Force and charged the group with developing a new BAM that would best serve the needs of a multi-College District. The BAM Task Force was formed with constituent representation from all three Colleges and the Vice Chancellor, Administration and Finance served as the chair.

The BAM Task Force began meeting in 2007. The initial meeting of the Task force were devoted to: establishing timelines and communication processes; defining guiding principles and; discussing

concepts such as reserve requirements, equipment and facilities standards, efficiency measures, and growth allocations.

At the time of adoption of the model the following reserves and set-asides were agreed upon:

- 5% minimum contingency reserve
- 1% reserve for economic uncertainty (College level)
- Inter/intrafund transfers
- New District/College programs and initiatives
- Operating costs for new facilities
- New positions/part-time faculty growth

An **Allocation Increment** to total available resources for allocation was to be used for the following:

- Base budget adjustments for such items as bargaining unit negotiated increases
- Step and column increases
- Health and welfare increases
- Position reclassification and, election costs
- Small College factor for Moreno Valley and Norco
- A College enrollment efficiency incentive
- A base budget increase for District Office (DO) and District Support Service (DSS) areas
- An allocation to the Colleges based on a three year, weighted average of credit FTES

Moving from a theoretical to a practical application of the BAM, the task force recommended using an average of three years of credit FTES data by Colleges to allocate unrestricted resources. Due to the imbalance of the FTES split and in an attempt to simplify the model, both Norco and Moreno Valley's share of the unrestricted general fund allocation would be 23.1% and Riverside's allocation would be 53.8%. This split remains as part of the BAM 2.0 allocation currently in use for fiscal year 2015-16. On the surface this allocation split appears reasonable, but it does not go far enough in recognizing high costs programs by providing for differential rates between common core courses and Career Technical Education (CTE) courses. An entity budget alignment study was started in 2013, but the methodology and approach initially started was abandoned for a quicker resolution in 2014. Members of DBAC feel further assessment is necessary and some probable decisions may require adjustments to the BAM.

Historically, the District Office (DO) and District Support Services (DSS) budgets were combined as a single-college District, however in fiscal year 2008-09 with movement to the BAM, the budgets were disaggregated and prompted a base budget increase. The methodology applied for such a decision was to be reviewed in 2009-10 and recommendations for modifications were to come forward for consideration. The evolution of the DO/DSS allocation will be part of the budget conversations this fiscal year as DBAC and the District Strategic Planning Committee (DSPC) actively participate in the District Budget Development Process.

In May 2008, District-wide constituent groups reviewed the proposed BAM, it was shared as an information item with the Board, was implemented as part of the 2008-09 final budget, but was not considered a final product. It should be noted that several of the agreed upon items and Allocation Increments listed on the previous page are still components of the BAM, but have not been assessed as part of subsequent BAM adoptions.

In February of 2009, with the implementation of a new budget model and in order to move the District forward and expand the representation on budget matters, the District Budget Advisory Council (DBAC) was formed. A primary topic of conversation was the assessment of the BAM principles, which is imperative as the financial picture for community colleges deals with ebbs and flows as a part of the annual state budget process.

As noted in the draft Strategic Plan (2015-2020), the Goal of Resource and Learning Environment seeks to:

- Enhance financial sustainability by incorporating diverse funding from public and private sources, including grants and special events.
- Create an atmosphere in which students, faculty, and staff find satisfaction in their work and feel supported and valued.
- Invest in technology, equipment, supplies, training, and infrastructure to support students, faculty and staff.

The Colleges Financial Plan, as an appendices to the strategic plan is detailed to ensure that the resources (human, technological, facilities, and financial) to support and to implement specific strategies are aligned with the primary goal of improving student success and completion. In this budget year, DBAC will need to undertake a rigorous review and possible amendments of BAM principles to more closely align to the current mission, strategic goals, size and complexity of the educational offerings and support needs of the College.

ASSESSMENT AND GAP ANALYSIS

All three college agree that a BAM is necessary in the allocation of District resources, but fundamental changes have occurred over several budget cycles, that has not been adequately addressed. Thus, to maintain the relevancy and currency of the BAM, it must be continuously evaluated in the context of both internal and external factors, be flexible enough to meet strategic goals and economic realities and provide a sense of stability and financial predictability. DBAC will need to examine all of current stated BAM principles and possibly develop more, thereafter recommend changes to DSPC for discussion and in turn recommendations will be forwarded to the Chancellor and his cabinet.

The lack of alignment between District and Colleges strategic plans coupled with the lack of connectivity between the District strategic plan and the budget allocation model remains to be a major issue that needs to be resolved. This becomes apparent when both the District budget development processes as well as the Colleges are completed with little or no shared governance input. The Colleges budget structure receives directly from the District through a roll-over process to every department with the deans overseeing the department having little or no oversight over the department budget.

The units, departments, division, etc. receive their annual budget with no or very little connection to their comprehensive program review and plan. The expenditure pattern of the various College organizational structures has not been carefully analyzed to inform the budget allocation process.

Two of the early adopted principles of the BAM was Empowerment of Authority and Accountability at the College Level and Campus Responsibility for Budgets. All three Colleges agreed that these were noteworthy principles, however a lack of adequately qualified support staff at the Colleges Business Services operations to manage the budget needed to be addressed. In recognition of this need, the College, in June 2014, funded, recruited and hired a Financial Technical Analyst to support the financial

operations of the college. However, due to the size, structure, complexity and demand for support services of the Colleges financial resources, staffing levels would need to be increased in order for the College to fully be effective and in alignment with the noted principles.

Riverside City Colleges' share of the 1000 resource (General Operating) is a 53.8% split of the District budget among the three colleges. The 2015-16 total expenditure budget for RCC is \$77,381,933. Of this allocation approximately 65.4 % is allocated to academic (instruction), 22.64% to Administrative Services and 11.87% to Student Services. The ratio by which these allocations are split is reasonable as majority of the unrestricted funds coming into the college are for instructional purposes to both improve and expand teaching and achievement. The largest cost driver in instruction is Full time (FT), Part time (PT), and overload salaries, which represents 96.72% of the allocated budget percentage. Administrative Services as the next highest allocation uses 79% of the allocated budget percentage for Maintenance & Operations in support of the Colleges Physical Plant. The lowest allocation is Student Services with 93.38% of the allocated budget percentage for salaries. It is important to note that Student Programs and Services are largely funded through state allocated categorical funds and restricted grants, and therefore the salary amounts of spending meets state required match requirements.

The Restricted resources allocated to the College are strictly guided by categorically funded programs, grants and contracts specific to a specific program or entity of the College. The College has less flexibility over these resources and restricted funds are expended only for the purposes outlined in the corresponding federal or state law, code, or regulation. The total expenditure budget for 2015-16 is \$18,249,131. Of this allocation, approximately 55.75% is student services, 30.40% is Academic Affairs and 13.85% is Administrative Services.

The ratio by which these allocations are split reflects the highest priority of funding for Student Services and Special Programs that support student access, equity and success. The categorical and grant funds received by this area assist the college in providing support services across the campus and supplemental services for special populations. The major grants applicable to Student Services include Disabled Student Services Program (DSSP), Student Support Services Program (SSSP), Student Equity, Board Financial Assistance program (BFAP), CalWORKs, TANF, Foster Kinship, Foster Parents, Extended Opportunity Program and Services (EOPS), and Student Financial Aid (FWS, SEOG). These categorically and grant funded programs align with the strategic plan goals in areas of Student success, access and Institutional Effectiveness.

Academic Affairs is the next highest expenditure category and major categorical programs and grants include Lottery-Proposition 20 (used for instructional supplies), Instructional Equipment, Basic Skills, Title 5, Perkins and Career Pathways. These grants align with the Colleges strategic goals in the areas of student success, access, institutional effectiveness resource and learning environment development, and community engagement.

Administrative Services does not benefit directly from the 13.85% of the grant resources noted earlier. These grants are listed in the area of Business Services strictly due to the fiscal agent responsibilities. The statewide grants managed by this department include EOPS Special Project Set Aside, SSSP Special Project Set Aside, Student Financial Assistance and CalWORKs Community College Set Aside. The oversight of these resources is expected to continue for several more years.

While the college has a process that is currently used to allocate resources, additional steps and improvements are needed to ensure better alignment with the Colleges strategic plan. More specifically,

- The development of a much more equitable, fair and transparent system that allocates resources to the various areas of instruction should be led by the VP Academic Affairs working very closely with academic & Career/Technical Program and Instructional Support Leadership Council (ACTPISLC).
- A similarly rigorous model that factors in efficiency and effectiveness parameter to the number and type of area services outcomes per FTE employee should be developed by a group led by VP Student Services and the Student Success & Support Leadership Council.
- The VP Business Services will work closely with the resource council to map out various standards of performance for the various categories of staff and use efficiency and productivity factors to propose allocation of resources for the various areas of the entire administration as well as general administration services (Administrative Assistances, IDS, etc.).
- A team made up from ACTPISLC, Student Access and Support Leadership Council (SASLC), Resource and Development Administrative Services Leadership Council (RDASLC) and the VP's chaired by the VP Business Services will consolidate the various resource allocation proposals into a unified College budget allocation model and serve as the Colleges budget allocation advisory council reporting directly to Strategic Planning Executive Council (SPEC) where recommendations will be forwarded to the President and his PLT.

FINANCIAL PLAN OVERVIEW

Title 5 of the California Code of Regulations requires that the “[Community College] District financial planning will include both short-term and long-term goals and objectives, broad-based-input, and will be coordinated with the District’s educational planning” (Appendix A: Title 5 Section 58311).

Each year, the College will put together projections based on historic and economic data. At Riverside City College there are three major types of budgets: Operating Budget composed of the General Fund (Unrestricted and Restricted), Special Revenue Fund (Food Service and Child Care), and the Capital Outlay Budget, which consists primarily of Scheduled Maintenance funding. In addition, the College has a contracted operating budget with Barnes and Noble for Bookstore services and, as a condition of the agreement, receives an annual commission based on gross sales.

The **General Fund (Fund 10)** is the largest and main operating budget for Riverside City College. The General Fund accounts for Unrestricted Resources (Fund 11) that will be expended in the current year for operating purposes such as instruction, administration, academic support, student services, and maintenance and operations of plant.

The **Restricted Fund (Fund 12)** accounts for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies. This includes all restricted activities such as grants, student financial aid and categorical allocations from the state. Revenue sources include federal, state and local funds for grants and contracts.

The **Special Revenue Fund** includes revenues and expenditures that support a variety of self-supporting activities, which for Riverside City College is Food Services and the Child Care Center. Revenue sources for Food Services include sale of food and other services performed by the cafeteria when recovery of the cost of providing such services is not the objective of the governing board. Revenue Sources for the Child Care Center include federal, state and local income generated by the delivery of child care services.

The **Capital Outlay Fund** includes revenues and expenditures from the use of the state Scheduled Maintenance, Instructional Equipment, Library Materials, and Proposition 39-Energy Efficiency Funds. All categories of funding have been one time for the last three fiscal years.

Expenditures for physical plant repairs and services include categories of scheduled maintenance/special repairs, hazardous substances, architectural barrier removal and seismic retrofit. For the 2015-16 fiscal year a new category has been added for water conservation. Projects in this area include Landscaping/synthetic turf, drip/Low-flow Irrigation System and well meter installation. Any projects fitting this criteria must cost over \$10,000 with a limit of \$634,000. The College invested \$936,900 in 2014-15 for scheduled maintenance/special repairs on the following projects: 1) Cooling Tower-Bradshaw Building, 2) ADA Upgrades, 3) Tech A-12 KV, 4) Quad Storm Drain, and, 5) HVAC Project. The College anticipates spending approximately \$1,025,000 for scheduled maintenance/ special repairs projects in 2015/16. The projects include, 1) Drainage Canal, 2) Fire Alarm Systems (Bradshaw-priority), 3) Walkway Replacements, 4) Emergency Exit Lights, and 5) Huntley Gym (fixtures).

The Instructional Equipment and Library Materials budget for 2014-15 was \$612,949 and was used to fund all priorities recommended by the Budget prioritization Committee. The prioritization process included criteria that addressed replacing, modernizing or expanding an existing instructional program. Library Material priorities addressed resources needed for the benefit of student learning. The 2015-16 Allocation is approximately \$638,581.

Proposition 39- Energy Efficiency Funds for year 2 is \$430,000 and the funding will be used for replacing parking lot lights throughout the campus with efficiency LED fixtures. Also included is pole lights, wall packs, and facilities lightning.

PLANNING

The institutional planning and budget development process begins with the instructional program review (IPR) and non-instructional program review (NIPR). The instructional and non-instructional program reviews provide the unit level planning documents for Riverside City College. The program goals and objectives as well as recommendations and budget resource requests developed during the review process integrate into the various planning sections of the Educational Master Plan and align with the strategic plan goals.

The Riverside City College Strategic Plan serves as the foundation and frame upon, and within which, the budget is built. All budgets (requests for funding) shall be developed through the budget development process as integrated into the program review process. The same budget request forms and resource allocation process will be utilized for all funding sources.

Riverside City College's ability to fund discretionary initiatives and projects will depend on continued emphasis on achieving operating efficiencies, reallocation of existing resources and securing new resources through one or more of the following:

- a. Partnerships with the private and/or public sectors
- b. Successful Grant awards and the ability to sustain long term funding
- c. Fundraising and the ability to sustain long term funding
- d. Building International Student capacity and retention of those resources
- e. Retention of local income for College priorities, i.e., cosmetology, culinary, parking, library and other student processing fees

- f. Continued State support for performance funding (SSSP & Equity)
- g. Maximizing energy and utilities saving measures
- h. Retention of College reserves as outlined in the Budget Allocation Model (BAM) and established principles
- i. Other Support as identified by the institution

BUDGET PRINCIPLES

1. Riverside City College will evaluate significant changes in the fiscal environment to make necessary, timely, financial and educational adjustments.
2. Be responsible for ongoing fiscal stability of the College through responsible stewardship of available resources.
3. Adequately manage and safeguard College assets to ensure ongoing effective operations of the College.
4. The College's organization will incorporate clear delineation of fiscal responsibilities and establish staff accountability.
5. The College will have an adequate Management Information System that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision-making, and budgetary control.
6. College financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be driven by the College's educational planning and strategic goals.
7. Any resource generated by a college remains in the College on top of its base.
8. Any savings that a College achieves from the allocation should be kept at the College.

BUDGET GUIDELINES AND PRIORITIES

1. Align with College's Mission, Vision, Values and Strategic Planning goals.
2. Support the Educational Master Plan and Pathway Initiatives for student success and completion
3. Achieve Strategic Goals – ensuring student success, expanding services and access (growth), encourage Institutional Effectiveness, Enhance Resources and the Learning Environment and actively pursue Community Engagement.
4. Transfer resources from indirect (internal) services to prioritized services that directly support student success and program growth.
5. Mitigate future risk and avoid future cost increases by finding external (outsourced) solutions for high-risk administrative services.
6. Align categorical/restricted programs with Strategic Goals; to the degree possible and allowable, use those funds to support on-going College expenditures even if on a one-time basis.
7. One-time revenues will be allocated to one-time expenditures; on-going expenditures shall be covered from on-going revenues.
8. Year-end balances are not budgeted for ongoing expenses.
9. Funds are budgeted where they are expected to be spent as per the approved plans to protect budget integrity.
10. Contractual obligations and fixed costs are budgeted first.
11. New positions must be fully funded: salaries, benefits, and support expenses

2015-2016 BUDGET PRIORITIZATION CRITERIA (Budget priorities for future years is under development)

1. Health and Safety
2. Implementation of Strategic Goals
 - Mandates

- Enhances Student Learning
- Potential for Long-Term Sustainable FTEs
- Program Maintenance
- Recommendations from IPR/NIPRs
- Infrastructure
- Support Multiple Programs

3. High Benefit/Cost Ratio

4. Capture Program Growth

RCCD BUDGET ALLOCATION MODEL (BAM)

In the 2007-08 fiscal year a Budget Allocation Model Task Force was convened--composed of faculty, staff, and management representatives from several internal District constituencies--to develop a budget allocation model for the emergent three-College District--implementation in FY 2008-09. The revised BAM was presented to the District Strategic Planning Committee (DSPC) in October 2013 for review and acceptance. It should be noted that the BAM remains a work-in-progress, in part to assess the revisions that have been made and also to revisit some elements which require additional analysis, consideration and/or policy decisions.

BAM PRINCIPLES

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

POLICY/ORGANIZATIONAL CONSIDERATIONS

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

BAM REVISION COMPONENTS

1. RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
2. The minimum 5% required level of District reserves and funding for the District office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
3. In recognition that it may be necessary to transition over time to a point whereby each of the Colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.

4. Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective College that generates the revenue.
5. Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
6. A minimum of 1% of total available funds will be allocated for contingency at the entity level.
7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
8. Interfund loans will be allocated “off the top” of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the Colleges.

RCCD Allocation of Projected Revenue

The combination of state general fund revenue, local property taxes and enrollment fee revenue make up the majority of District revenue used to fund general operating costs. Prior year unspent resources are also brought forward as a component of total available funds. In addition, revenue from non-resident tuition, unrestricted state lottery, other specific state and local revenue are subject to distribution through the revenue allocation model.

The District utilizes many components of the SB 361 funding formula to distribute state general apportionment and other FTES-driven revenue to the Colleges. Total allocations for College operations are determined using the following six-step process:

STEP 1: Bring forward the contingency budget from the prior year. This comprises of the contingency/reserves for the Unrestricted General Fund (Resource 1000), Community Education (Resource 1080), Performance Riverside (Resource 1090), Bookstore-Contractor Operated (Resource 1110) and Customized Solutions-Resource 1170)

STEP 2: Determine Districtwide operating revenues (apportionment-Workload Measures (FTES), COLA, Growth), basic allocation, non-resident, lottery and miscellaneous Districtwide revenue). Less, property taxes, enrollment fees and an estimated deficit factor.

Step 3: Deduct cost for the Contingency Reserve, District Office & District Support Services (15.3%),

Step 4: Deduct costs for contractual and regulatory expenses, committed obligations and other non-College based costs (transfer for Self-Insured Liability, Transfer for CSJCL (resource 1120), Transfer for DSPS Match and FWS Support).

Step 5: Distribute the remaining Districtwide revenue to each College based on a proportionate share of projected FTES (resident and non-resident).

Step 6: Add other local operating revenues as projected by each location to determine each College’s total resource allocation.

RCCD Budget allocation model data for Fiscal years 2012-13 (figure 3) and 2013-14 (figure 4) can be found in Appendix d. These models are presented in summary form.

Figure 2

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

	<u>Total</u>						
Contingency Budget from FY 2013-2014	\$ 6,358,532						
Apportionment							
Basic Allocation	\$ 10,883,362						
Cr FTES (MVC - 5,935.13; NC - 5,935.13; RCC - 13,822.95 (25,693.21))	119,126,422						
COLA at .85%	1,107,007						
Growth at 3.43% (MVC - 203.80; NC - 203.80; RCC - 474.65 (882.25))	4,125,287						
Total Gross Apportionment	\$ 135,042,078						
Less, Property Taxes	(28,791,147)						
Less, Enrollment Fees	(8,813,935)						
Less, Estimated Deficit Factor	(751,397)						
Total Net Apportionment	\$ 96,685,599						
Total Beginning Balance and Apportionment	\$ 103,044,131						
Less, Contingency Reserve (Board Adopted at 4.28% or more)	(7,801,811)						
Less, DO Allocation	(3,387,198)						
Less, DSS Allocation	(16,993,707)						
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)	-						
Less, Outgoing Transfer for CSJCL (Resource 1120)	(110,900)						
Less, Outgoing Transfer for DSPS Match and FWS Support	(997,493)						
Total Funds for Per Credit FTES Calculation	\$ 73,753,022						
Total Target Credit FTES	27,545.18						
BAM Funding Rate Per Credit FTES	\$ 2,677.5291						
		Total	Moreno Valley	Norco	Riverside	DSS	DO
Total Funding Rate Per Target Credit FTES	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291	\$ 2,677.5291		
Target Credit FTES Target	27,545.18	6,362.94	6,362.94	14,819.30			
Total Allocated Beginning Balance and Apportionment	\$ 73,753,022	\$ 17,036,957	\$ 17,036,957	\$ 39,679,108			
FY 2013-14 Excess (Shortfall) of Budgeted Revenues	1,493,768	579,024	971,335	(56,591)			(40,136)
FY 2013-14 Excess (Shortfall) of Budgeted Expenditures	3,198,754	800,743	431,678	1,966,333	857,450		875,168
Non-Credit FTES	442,474	276,728	-	165,746			
Federal Revenues	188,321	58,738	51,220	78,383			
Other State Revenues	6,772,643	1,564,481	1,564,481	3,643,681			
Local Revenues	41,915,826	9,300,155	9,424,395	23,191,276	264,384		
Incoming Transfer from Customized Solutions (Resource 1170)	53,283	-	53,283	-			
Incoming Transfer from Bookstore (Resource 1110)	429,923	54,800	240,423	134,700			
Total Available Funds	\$ 128,248,014	\$ 29,671,626	\$ 29,773,772	\$ 68,802,616	\$ 1,121,834		\$ 835,032
Base Expenditures for FY 2014-2015							
FY 2014-2015	(128,248,014)	(30,676,951)	(26,228,136)	(71,342,927)	(18,115,541)		(4,222,230)
Budget (Shortfall) or Excess	\$ (0)	\$ (1,005,325)	\$ 3,545,636	\$ (2,540,311)	\$ (16,993,707)		\$ (3,387,198)

Figure 2 Cont.

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

Base Expenditures for FY 2014-2015	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2013-2014 Base Expenditure Budget	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,831
Position Step and Column Adjustments	610,773	149,682	153,251	307,840	52,155	707	52,862
Salary Increases (.85%)	777,450	190,306	156,531	428,613	66,875	13,700	100,575
Health/Dental/Life Insurance	675,193	137,267	123,771	414,155	103,112	69,940	173,052
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL)	430,168	105,850	86,721	237,595	31,757	8,130	39,887
Growth/Placement/New/Reclassifications	556,391	73,899	118,333	364,359	105,362	117,032	222,394
General Liability and Property Expense	1,122,414	271,517	225,851	625,046	120,120	24,580	144,700
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,350,000	542,850	542,850	1,264,300	-	-	-
Special Revenue Set-Aside/Budget Adjustments	292,304	34,151	324,281	(66,126)	249,720	(160,631)	89,089
Barnes and Noble Signing Bonus Usage	(112,975)	(12,679)	(974)	(99,322)	-	-	-
Contracts/Agreements/Licenses	170,520	41,060	33,820	95,640	24,480	5,000	29,480
Utilities Holding Account	387,727	83,708	285,552	58,467	11,901	-	11,901
Off-Year Board of Trustees Election	-	-	-	-	-	600,000	600,000
BAM Equilibrium Adjustment	250,000	-	250,000	-	-	-	-
Base Expenditure Budget FY 2014-2015	\$ 128,248,014	\$ 30,676,951	\$ 26,228,136	\$ 71,342,927	\$ 18,115,541	\$ 4,222,230	\$ 22,337,771
% of Base Budget	85.17%	20.37%	17.42%	47.38%	12.03%	2.80%	14.83%
\$ Increase (Decrease) to PY Base Budget	7,509,963	1,597,411	2,281,887	3,630,565	\$ 765,482	\$ 676,458	\$ 1,463,940
% Increase/Decrease to PY Base Budget	6.22%	5.49%	9.53%	5.36%	4.53%	19.15%	7.01%

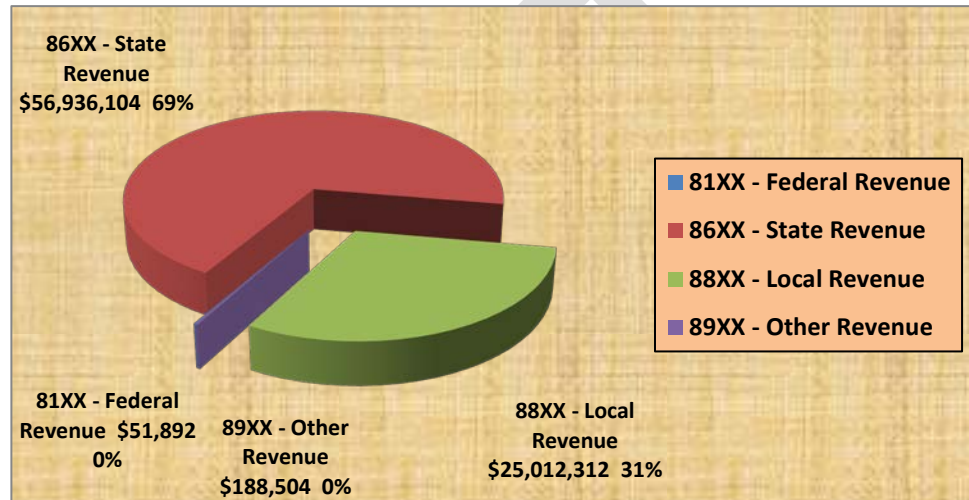
Figure 2 above represents fiscal year 2014-15, which depicts RCC's Unrestricted General Fund expenditure budget at \$71,342,927. When resources are split among three Colleges, RCC's portion is 53.8%. The design of the model portrays a picture of a \$2.5 million shortfall, but that is not the case. The BAM principles, allocation process and model will be addressed in the current year in order to streamline and present a more transparent financial statement.

RIVERSIDE CITY COLLEGE REVENUE AND EXPENDITURE DATA

Appendix B and C contains the financial data (revenue and Expenditures) for fiscal years 2012-13 and 2013-14 respectively for the General Fund Combined Expenditures, Restricted Funds, Food Services, Early Child Care Center and Capital Fund.

Fiscal year 2014-15 revenue is \$82,188,812 for combined resources for the Unrestricted General Fund, Performance Riverside and the Bookstore. Federal, state, local and other revenue is split via the financial chart below.

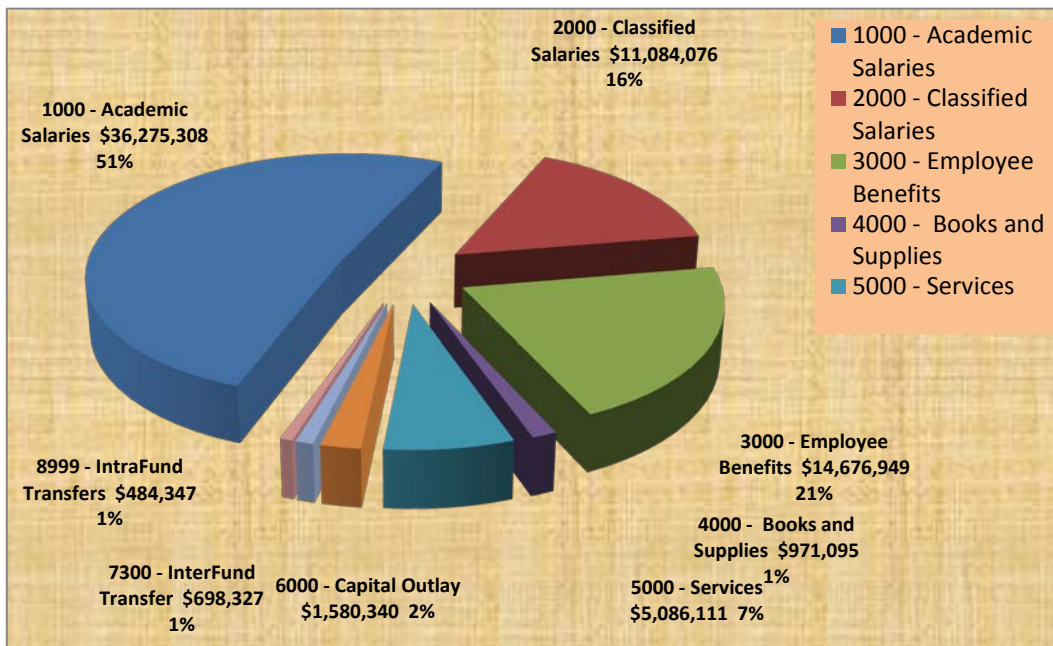
FY 14/15 Unrestricted General Fund Revenue
Fund 11 - Unrestricted General Fund Revenue, Combined Resources (1000, 1090 and 1110)
(Not Final)



	1000	Unrestricted General Fund	\$ 81,492,239	
	1090	Performance Riverside	564,260	
	1110	Bookstore	132,312	
		Total Revenue	\$ 82,188,812	
		<i>Object Code</i>		
		81XX - Federal Revenue	\$ 51,892	
		86XX - State Revenue	56,936,104	
		88XX - Local Revenue	25,012,312	
		89XX - Other Revenue	188,504	
		Total Revenue	\$ 82,188,812	

The revenue figures presented here are actual numbers that appear in the galaxy finance system. The difference is what is passed through the Budget Allocation Model (BAM) as a component of the apportionment and beginning balance contingency. Further examination of how this ties out is necessary.

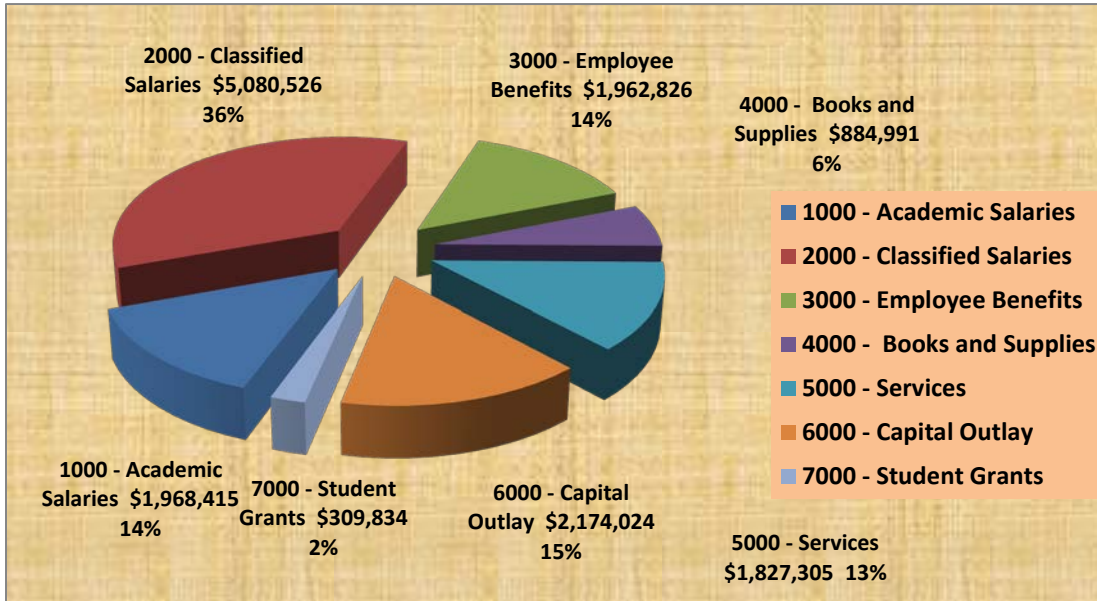
FY 14/15 Unrestricted General Fund Expenditures
Fund 11 – Unrestricted General Fund Expenditures, Combined Resources (1000, 1090, and 1110)
(Not Final)



Object Code			
1000	Academic Salaries		\$ 36,275,308
2000	Classified Salaries		11,084,076
3000	Employee Benefits		14,676,949
4000	Books and Services		971,095
5000	Services & Operating Expense		5,086,111
6000	Capital Outlay		1,580,340
7300	IntraFund Transfers		698,327
8999	Interfund Transfers		484,347
	Total RCC Expenditures		\$ 70,856,553
	Total Unspent		\$ 11,332,259

The Total unspent balance is a direct result of the revenue per FTES via the BAM and the reality of the funding rates specifically as it relates to the credit FTES rates. Based on the combined year-to-date expenditures for the three resources noted above, the College is still underspent per the BAM, which shows an allocated budget of \$71,342,927.

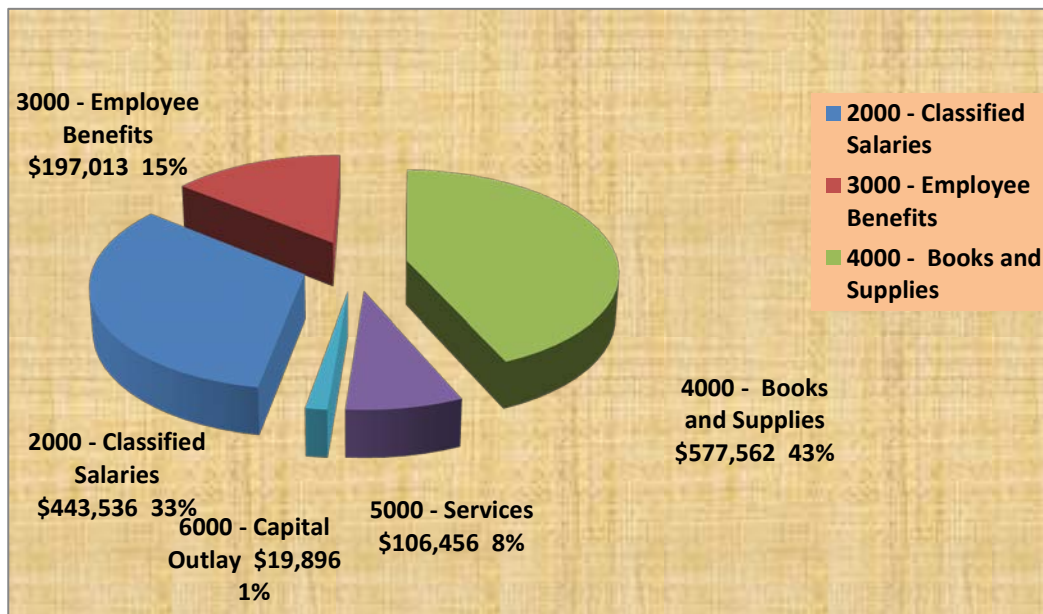
FY 14/15 Restricted General Fund Revenue & Expenditures
Fund 11-Restricted General Fund, Combined Resources (1050, 1070, and 1190)
(Not Final)



1050	Parking Fund	\$ 1,649,429
1070	Health Services	811,220
1190	Grants & Categorials	12,727,395
	Total Revenue	\$ 15,188,044
81XX	Federal Revenue	\$ 1,782,041
86XX	State Revenue	9,489,316
88XX	Local Revenue	3,432,300
8999	IntraFund Transfer	484,347
	Total Revenue	\$ 15,188,004
	<u>Object Code</u>	<u>Expenditures</u>
1000	Academic Salaries	\$ 1,968,415
2000	Classified Salaries	5,080,526
3000	Employee Benefits	1,962,826
4000	Books and Services	884,991
5000	Services & Operating Expense	1,827,305
6000	Capital Outlay	2,174,024
7000	Student Grants	309,834
	Total RCC Expenditures	\$ 14,207,920
	Total Unspent / (Overspent)	\$ 980,084

As of this report, this restricted resource is well within budget. A number of categorical programs and grants have remaining balances. The parking fund is showing a small deficit and therefore a budget development process to attain a balanced budget will be necessary this fiscal year.

**FY 14/15 Food Services Revenue and Expenditures
Fund 32- Food Services (Not Final)**

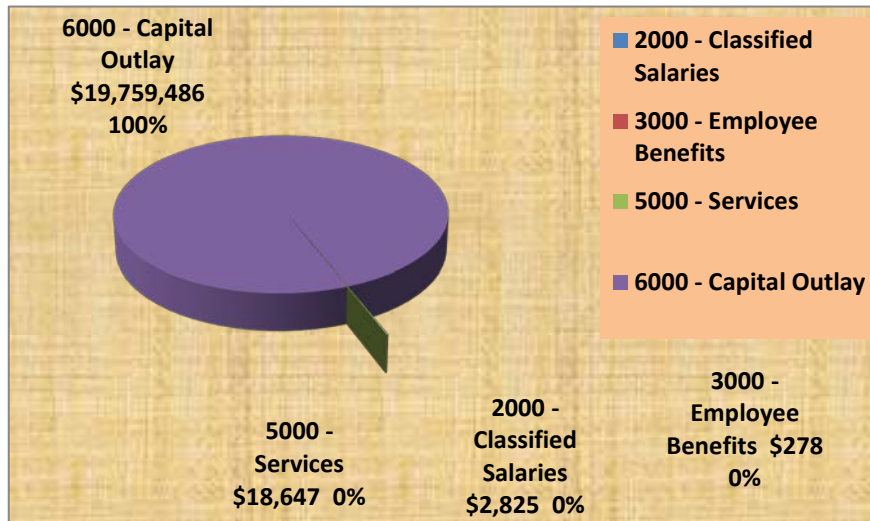


	Local Revenue		1,343,402
	Total Revenue		1,343,402
	Object Code		Expenditures
	2000	Classified Salaries	\$ 443,536
	3000	Employee Benefits	197,013
	4000	Books and Services	577,562
	5000	Services & Operating Expense	106,456
	6000	Capital Outlay	19,896
		Total RCC Expenditures	\$ 1,344,462
		Total Unspent / (Overspent)	\$ (1,060)

Food services is a self-supporting resource that until a year ago relied on supplemental funding in order to balance the fund. In fiscal year 2014-15, this operation operated on its own and currently the ending balance is slight overspent. These numbers are not final and therefore, the fiscal solvency and sustainability with supplemental funding

payroll and a few other expenditures have not posted. Nonetheless, the center will have a large ending balance this fiscal year.

**FY 14/15 Capital Outlay Revenue and Expenditures
Funds 41 and 43 (Not Final)**

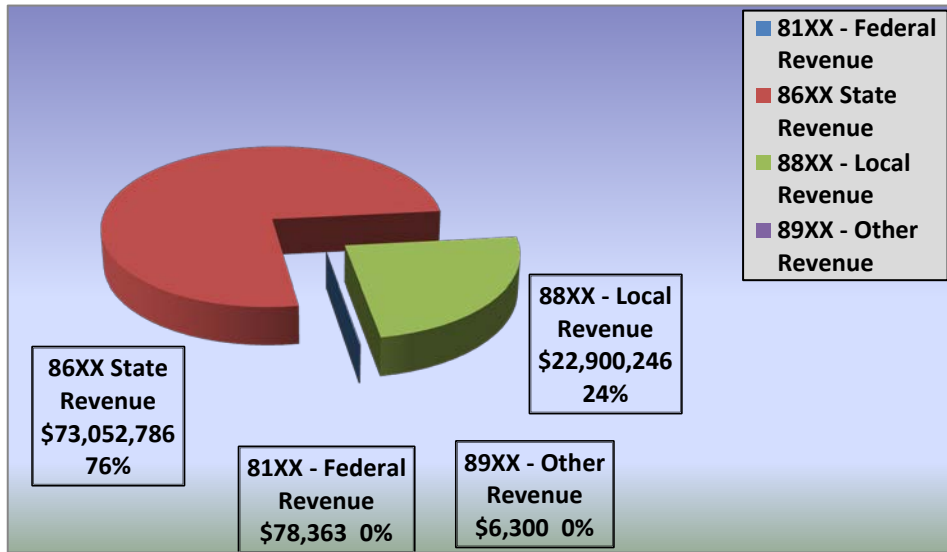


State Revenue		\$ 2,210,019
Local Revenue		58,325
IntraFund Transfer		-
Total Revenue		\$ 2,268,344
Object Code		Expenditures
2000	Classified Salaries	\$ 2,825
3000	Employee Benefits	278
5000	Services & Operating Expenses	18,647
6000	Capital Outlay	19,759,486
	Total RCC Expenditures	\$ 19,781,236

The capital Outlay Fund on the revenue side does not show the allocation from the recent sale of the Bonds, however on the expenditure side all the projects for RCC's are in progress and the capital outlay expenses for those projects are included in the financial data.

FY 15/16 Unrestricted General Fund Revenue

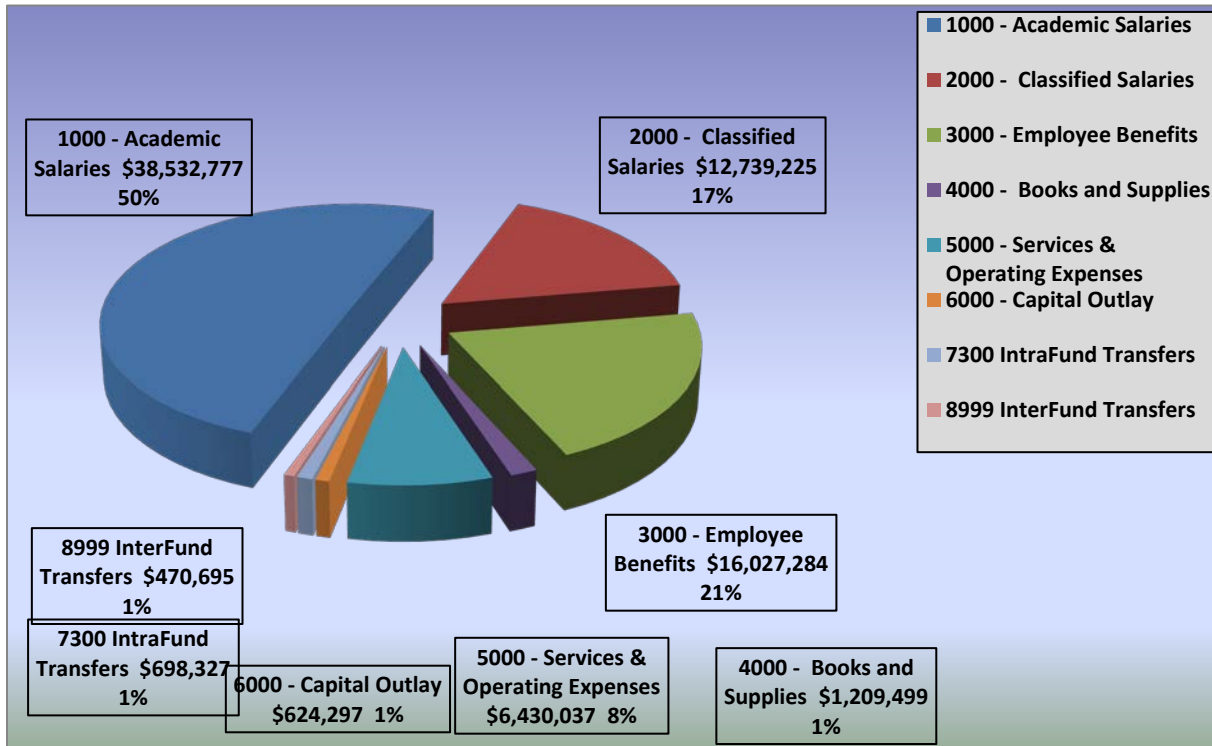
Fund 11-Unrestricted General Fund Revenue, Combined Resources (1000, 1090 and 1110)



1000	Unrestricted General Fund	\$ 95,177,020
1090	Performance Riverside	348,922
1110	Bookstore	511,753
	Total Revenue	\$ 96,037,695
Object Code		
	81XX - Federal Revenue	\$ 78,363
	86XX - State Revenue	73,052,786
	88XX - Local Revenue	22,900,246
	89XX - Other Revenue	6,300
	Total Revenue Budget	\$ 96,037,695

The revenue figures presented here are actual numbers that appear in the galaxy finance system. The difference of the College's true revenue is what is passed through the Budget Allocation Model (BAM) as a component of the apportionment and beginning balance contingency. Further examination of how this ties out is necessary.

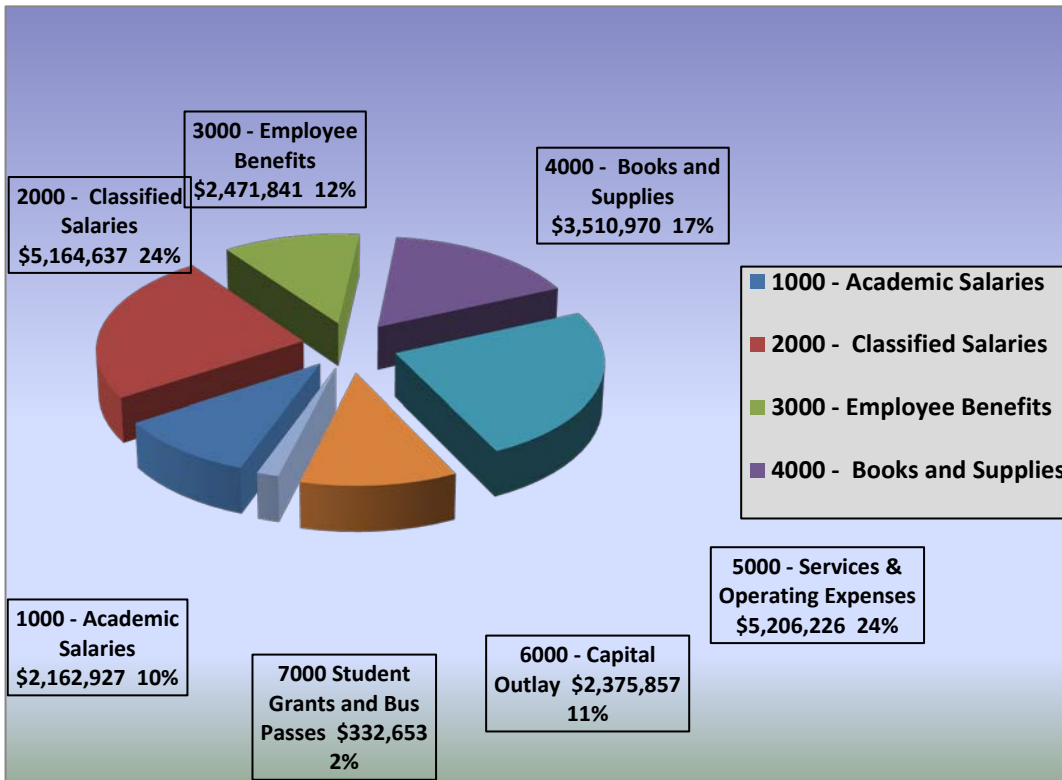
FY 15/16 Unrestricted General Fund Expenditures
Fund 11 – Unrestricted General Fund Expenditures, Combined Resources (1000, 1090, and 1110)



<i>Object Code</i>			
1000	Academic Salaries		\$ 38,532,777
2000	Classified Salaries		12,739,225
3000	Employee Benefits		16,027,284
4000	Books and Supplies		1,209,499
5000	Services & Operating Ex		6,430,037
6000	Capital Outlay		624,297
7300	Intrafund Transfers		698,327
8999	Interfund Transfers		470,695
Total RCC Expenditure Budget			\$ 76,732,141

The 2015-16 expenditure budget has increased overall 7.55 %. Expenditure estimates for academic salaries increased 6.2%, classified salaries 14.93% and employee benefits 9.2%. The changes in these object codes are a re direct result of hiring more staff and the associated benefits with those salaries. Books, supplies and services and operating expenses increased in the 20th percentile range. These are mostly natural increases due to demand cost increases for supplies and services. Capital Outlay decreased by 60.5% and local interfund transfers decreased by 2.82%.

**FY 15/16 Restricted General Fund Combined Resources-Projected Budget
Fund 12-Restricted General Fund, Combined Resources (1050, 1070, and 1190)**

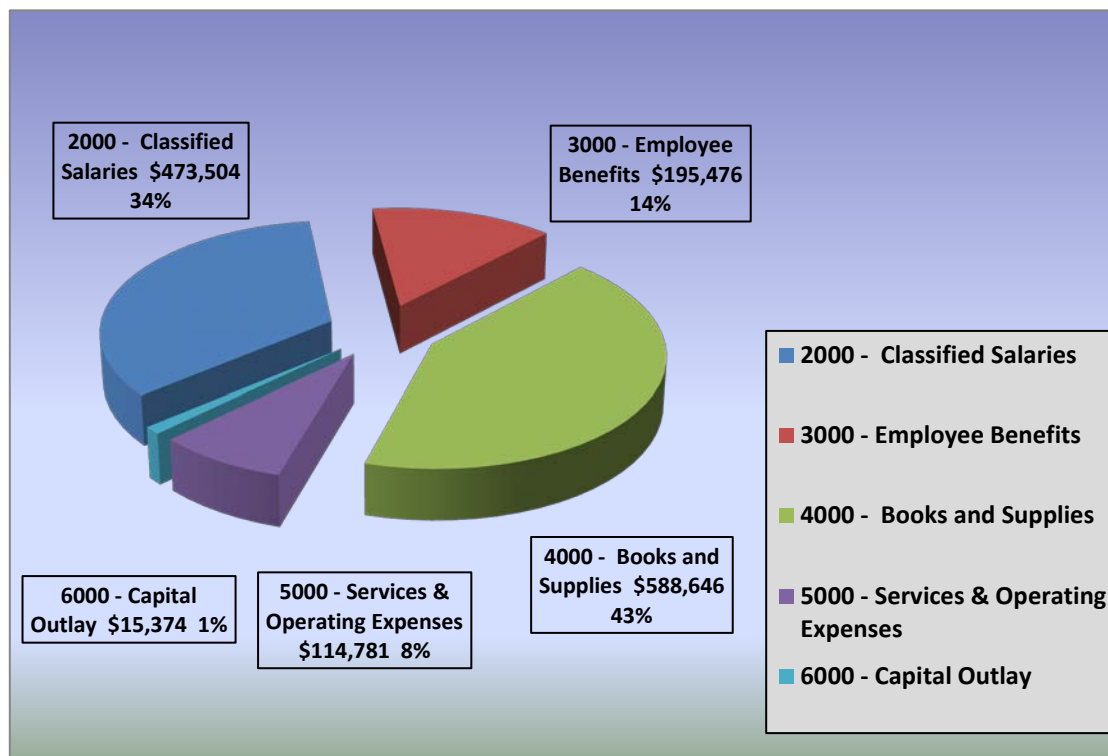


	1050	Parking Fund	\$ 1,811,458
	1070	Health Services	722,560
	1190	Grants & Categorials	15,403,911
		Total Revenue	\$ 17,937,929
		81XX - Federal Revenue	\$ 3,712,856
		86XX - State Revenue	10,323,414
		88XX - Local Revenue	3,430,964
		8999 - Intrafund Transfer	470,695
		Total Revenue Budget	\$ 17,937,929
		Object Code	Expenditures
	1000	Academic Salaries	\$ 2,162,927
	2000	Classified Salaries	5,164,637
	3000	Employee Benefits	2,471,841
	4000	Books and Supplies	3,510,970
	5000	Services & Operating Expense	5,206,226
	6000	Capital Outlay	2,375,857
	7000	Student Grants	332,653
		Total RCC Expenditure Budget	\$ 21,225,111

Note: as of August 4, 2015 budgets are not balanced

Restricted resources appear to be over states, but a substantial balance was carried over for the prior year and is not reflected in this financial statement. Once the closing numbers are final further analysis can be completed on this fund.

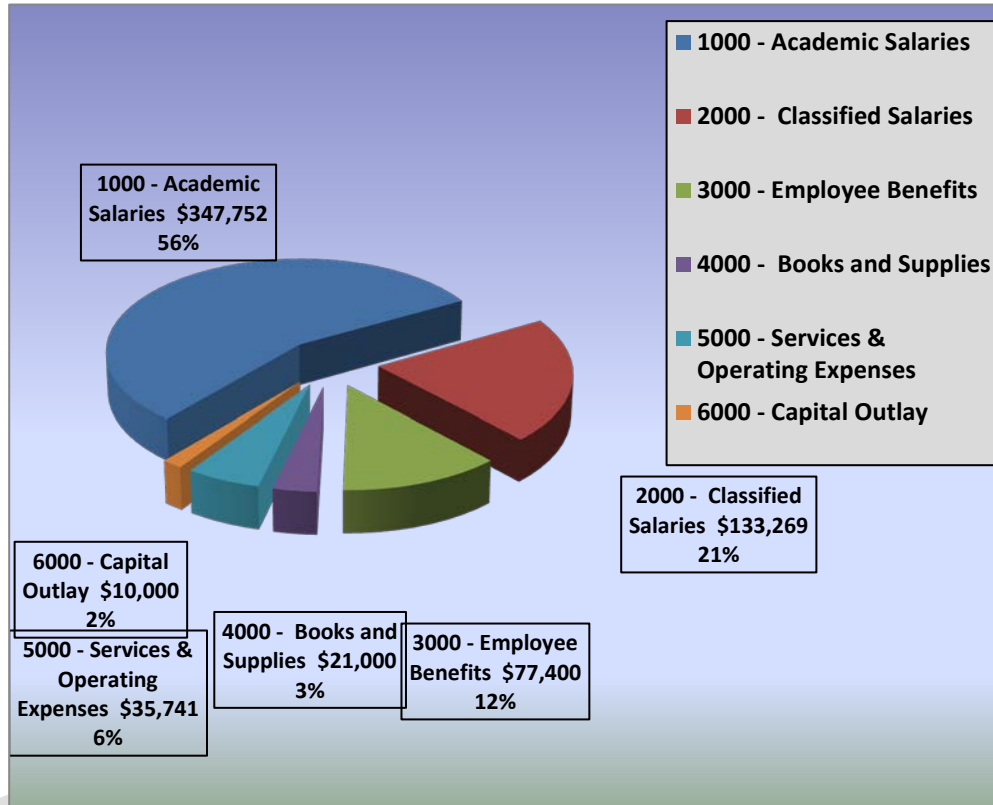
**FY 15/16 Ancillary Funds, Food Services-Projected Budget
Fund 32-Food Services**



		Local Revenue	\$ 1,349,338
		Total Revenue	\$ 1,349,338
		Object Code	Expenditures
	2000	Classified Salaries	\$ 473,504
	3000	Employee Benefits	195,476
	4000	Books and Supplies	588,646
	5000	Services & Operating Expense	114,781
	6000	Capital Outlay	15,374
		Total RCC Expenditures	\$ 1,387,781
		Total Reserve	\$ (38,443)
Note: as of August 4, 2015 budgets are not balanced			

The Food Services budget is showing a small deficit for 2015-16, but this is a preliminary and conservative estimate. As the academic year proceeds, quarterly financial statements will be reviewed closely and necessary operational adjustments will be made.

**FY 15/16 Ancillary Funds-Child Care Center-Projected Budget
Fund 33-Child Care Center**

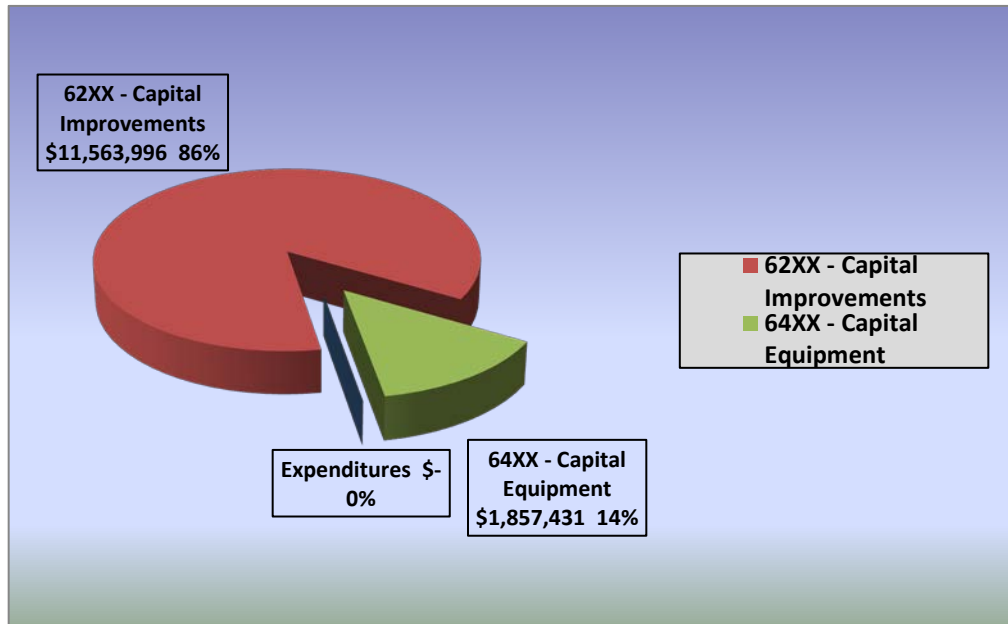


	Federal Revenue	\$	20,000
	State Revenue		42,821
	Local Revenue		636,750
	Intrafund Transfer		75,000
	Total Income		774,571
	Object Code		Expenditures
	1000 Academic Salaries	\$	347,752
	2000 Classified Salaries		133,269
	3000 Employee Benefits		77,400
	4000 Books and Supplies		21,000
	5000 Services & Operating Expenses		35,741
	6000 Capital Outlay		10,000
	Total RCC Expenditure Budget	\$	625,162
	Total Reserve	\$	149,409

Note: as of August 4, 2015 budgets are not balanced

The 2015-16 Child Care budget is expected to have a strong ending balance as in the prior year. The quarterly operational financials will be monitored closely to ensure operational needs are being met and continued fiscal solvency is strong.

**FY 15/16 Capital Outlay Revenue and Expenditures
Funds 41 and 43**



	State Revenue	\$	2,013,902
	Local Revenue		91,971
	Intrafund Transfer		-
	Total Revenue	\$	2,105,873
	<i>Object Code</i>		<i>Expenditures</i>
	62XX Capital Improvements		11,563,996
	64XX Capital Equipment		1,857,431
	Total RCC Expenditure Budget	\$	13,421,427
Note: as of August 4, 2015 budgets are not balanced			

The Capital Outlay budget has not been finalized and further evaluation of revenues and expenditures will be necessary at final budget adoption.

RIVERSIDE CITY COLLEGE BUDGET ALLOCATION MODEL

Principles of the Budget Allocation Model

1. The model must be perceived as fair;
2. The model must be easily understood;
3. The model must provide proper performance incentives; and
4. The model must work in years of growth and contraction

The model will be continually assessed in order to adhere to these principles and to provide the necessary adjustments over time.

STEPS FOR DEPARTMENTS/DIVISIONS BUDGET ALLOCATIONS

The College will use the RCCD BAM Expenditure Allocation as the College's spending plan for the year. Any adjustments made to the plan during the year will be factored into the College's allocation model.

(YEAR 1)

INSTRUCTIONAL

Step 1 - An initial assessment of the FTES generated by each discipline and the amount of revenue achieved based on the RCCD BAM per Credit Rate. This amount will then be compared to the instructional cost for faculty, the non-instructional direct support cost of the division support services, and the operational expenses of the entire division.

Step 2 - This information will be analyzed and a formula applied to determine the starting budget for each discipline.

Step 3 – In disciplines where the cost far exceeds the FTES generation, additional analysis will be completed to determine if any adjustments (one-time or ongoing) will be needed so the department does not go underfunded for the first year.

Step 4 – Determine what factors/components should be a part of the operational cost. In other words is the FTES earned only tied to the cost of salaries and benefits?

Step 5 – Annual review of FTES generation to determine incentives of funding allocations for new programs and services. (See Appendix E for calculation of FTES generation and associated cost by discipline).

NON-INSTRUCTIONAL

Step 1- An initial assessment of the full-time salary and benefits of each department will be calculated and the percentage of budget it represents will be determined.

Step 2- A calculation of regulatory, contractual and committed obligations will be completed to determine what percentage of the budget it represents.

Step 3- All other operational costs by each department will be evaluated to determine what portion is discretionary. Thereafter, a factor will be assigned to determine the allocation percentage by department.

(YEAR 2)

INSTRUCTIONAL

Step 1- An assessment of the prior years allocation will be completed to determine if FTES generation and allocated resources are in alignment.

Step 2- Per the College's staffing plan needs will be reviewed to determine if a discipline will replace, grow, or remain flat. FTES generation during the period considered will be a key factor in the decision-making process.

Step 2- A formula to determine additional allocations based on incentives will be instituted for disciplines growing their program.

Step 3- Disciplines that have a reduction in their FTES earning will be assessed to determine if resources will be decreased in the current year, or a stability factor applied for one semester or academic year for the purposes of restoration.

NON-INSTRUCTIONAL

Step 1- An assessment of the prior years allocation will be completed to determine if any cost increase or reductions in the areas of staffing are needed.

Step 2- Operational costs will be analyzed to determine if natural cost increases exist for services to the College.

Step 3- Regulatory, contracted and committed obligations will be reviewed to determine if there are new additions.

Assessment of the BAM

Annually, an evaluation of the Budget Allocation Model will occur as part of the Budget Development Process. Indicators that the BAM is effective will include the following:

- Allocation of resources achieved the funded level of FTES when compared with the RCCD BAM;
- Allocations address maintaining the public investment in the physical plant, facilities and grounds;
- Levels of instructional and support services are appropriate and in accordance with the College staffing plan; and,
- Application of actual expenditures will be applied to the College BAM and District BAM to determine effectiveness and alignment with the BAM principles.

FY 2015-2016 URESTRICTED GENERAL FUND BUDGET

The fiscal year 2015-16 budget is in alignment with the RCCD BAM. Pages 30-35 outlines by object code the allocation that the College can expect as the annual spending plan. College operational costs are estimated for budget development utilizing the best known information at the time and are adjusted for actual expenditures at the end of the fiscal year.

RCC will develop a balanced budget plan starting with the 2016-17 fiscal year in accordance with the College budget calendar and agreed upon assumptions. The College will utilize its allocation to provide services that are efficient, cost effective, and responsive to campus needs.

SCENARIO PLANNING

It is impossible to foresee the future with certainty; however it is feasible to speculate on occurrences in order to provide some idea of what might happen. RCC's annual budget provides the best single forecast of revenues and expenditures that will occur during the fiscal year. In terms of planning on a multiyear basis, there is greater flexibility since there is more uncertainty. Pages 30-35 lay out current and multi-year projections. The assumptions used to determine these projections can be found on pages 35-36.

		Riverside City	Riverside City	Riverside City	Riverside City	Riverside City	Riverside City
<u>Account Description</u>		<u>College - 15-16</u>	<u>College - 16-17</u>	<u>College - 17-18</u>	<u>College - 18-19</u>	<u>College - 19-20</u>	<u>College - 20-21</u>
		Not Final	COLA + 2%	COLA + 2%	COLA + 2%	COLA + 2%	COLA + 2%
<u>Academic Salaries</u>			assumes 1%	assumes 1%	assumes 1%	assumes 1%	assumes 1%
1110	Regular Full Time Teaching	\$ 18,617,626	\$ 19,176,155	\$ 19,751,439	\$ 20,343,983	\$ 20,954,302	\$ 21,582,931
1170	Instructional Release Time	340,707	350,928	361,456	372,300	383,469	394,973
	Total 1100	\$ 18,958,333	\$ 19,527,083	\$ 20,112,895	\$ 20,716,282	\$ 21,337,771	\$ 21,977,904
1218	Regular Full Time Administrator	\$ 2,426,622	\$ 2,499,421	\$ 2,574,403	\$ 2,651,635	\$ 2,731,184	\$ 2,813,120
1219	Counselors/Librarians/Release Time	3,250,460	3,347,974	3,448,413	3,551,865	3,658,421	3,768,174
	Total 1200	\$ 5,677,082	\$ 5,847,394	\$ 6,022,816	\$ 6,203,501	\$ 6,389,606	\$ 6,581,294
			+0.05% Contract	+0.05% Contract			
1330	Part-Time Teaching Fall	3,983,769	4,123,201	4,267,513	4,395,538	4,527,404	4,663,227
1331	Part-Time Teaching Summer (Odd year)	298,159	308,595	319,395	328,977	338,847	349,012
1332	Part-Time Teaching Winter	319,237	330,410	341,975	352,234	362,801	373,685
1333	Part-Time Teaching Spring	3,655,904	3,783,861	3,916,296	4,033,785	4,154,798	4,279,442
1334	Part-Time Teaching Summer (Even year)	227,994	235,974	244,233	251,560	259,107	266,880
1335	Regular - Overload Fall	1,111,332	1,150,229	1,190,487	1,226,201	1,262,987	1,300,877
1336	Regular - Overload Summer (Even year)	710,288	735,148	760,878	783,705	807,216	831,432
1337	Regular - Overload Winter	863,472	893,694	924,973	952,722	981,304	1,010,743
1338	Regular - Overload Spring	1,024,770	1,060,637	1,097,759	1,130,692	1,164,613	1,199,551
1339	Regular - Overload Summer (Odd year)	627,225	649,178	671,899	692,056	712,818	734,202
1360	Substitute Instructional	106,710	110,445	114,310	117,740	121,272	124,910
1370	Instructional Stipends	159,759	165,351	171,138	176,272	181,560	187,007
1371	Large Lecture Stipends	51,123	52,912	54,764	56,407	58,099	59,842
	Total 1300	\$ 13,139,742	\$ 13,599,633	\$ 14,075,620	\$ 14,497,889	\$ 14,932,825	\$ 15,380,810
	Projection for Annual Step and Column		\$ 372,000	\$ 383,160	\$ 394,655	\$ 406,494	\$ 418,689
	Projected for Staffing Growth 2.5%		\$ 895,594	\$ 844,366	\$ 878,956	\$ 1,074,446	\$ 1,120,984
1439	Part Time - Counselors/Librarians/Ove	437,272	432,577	468,417	482,469	496,943	511,852
1469	Substitute Non-Instructional	3,206	3,318	3,434	3,537	3,643	3,753

Scenario Planning Cont.

DRAFT

Classified Salaries							
2117	Full-Time Supervisor	155,839	160,514	165,330	170,289	175,398	180,660
2118	Full-Time Administrator	1,198,998	1,234,968	1,272,017	1,310,177	1,349,483	1,389,967
2119	Full-Time Regular / Confidential	7,941,238	8,179,475	8,424,859	8,677,605	8,937,933	9,206,071
2129	Permanent Part-Time	695,850	716,726	738,227	760,374	783,185	806,681
2339	Classified Hourly	129,797	130,446	134,359	138,390	139,082	139,082
2369	Substitutes	157,533	162,259	167,127	172,141	178,165	183,510
2390	Special Projects	-	-	-	-	-	-
	Total 2100	\$ 10,279,255	\$ 10,584,388	\$ 10,901,919	\$ 11,228,977	\$ 11,563,247	\$ 11,905,972
2210	Full-Time Instructional Aides	1,091,577	1,146,156	1,180,541	1,215,957	1,252,435	1,290,009
2220	Permanent Part-Time Instructional Aides	478,068	501,971	517,031	532,541	548,518	564,973
2449	Part-Time Hourly Instructional Aides	116,550	117,133	120,647	124,266	124,887	124,887
2431	Coaches - Summer	49,631	49,631	49,631	49,631	49,631	49,631
2469	Substitute Instructional Aides	11,797	12,387	12,758	13,141	13,535	13,942
	Total 2200	\$ 1,747,623	\$ 1,827,278	\$ 1,880,607	\$ 1,935,537	\$ 1,989,007	\$ 2,043,442
	Projection for Annual Step and Column		248,000	255,440	263,103	270,996	279,126
2331	Student Help Non-Instructional	264,481	265,803	273,778	281,991	283,401	283,401
2349	Overtime	116,215	122,026	125,687	129,457	133,341	137,341
	Total 2300	\$ 380,696	\$ 387,829	\$ 399,464	\$ 411,448	\$ 416,742	\$ 420,742
2430	Student Help Instructional	157,031	157,816	162,551	167,427	168,264	168,264
2440	Overtime - Instructional Aides	2,604	2,734	2,816	2,901	2,988	3,077
	Total 2400	159,635	160,550	165,367	170,328	171,252	171,342
	Total 2000 Series	\$ 12,567,209	\$ 13,208,045	\$ 13,602,798	\$ 14,009,393	\$ 14,411,244	\$ 14,820,624
Employee Benefits							
	<u>Estimated Increases</u>	<u>10.73%</u>	<u>12.73%</u>	<u>14.73%</u>	<u>15.73%</u>	<u>17.73%</u>	<u>19.10%</u>
3110	STRS - Teachers & Aides	3,173,011	3,877,394	4,621,129	5,181,648	6,015,443	6,674,850
3120	STRS - Classified	6,469	7,905	9,421	10,363	12,030	13,349
3130	STRS - Academic Non-Teaching	642,037	784,564	935,054	1,028,500	1,193,999	1,324,884
	Total 3100	\$ 3,821,517	\$ 4,669,863	\$ 5,565,604	\$ 6,220,511	\$ 7,221,473	\$ 8,013,083
	<u>Estimated Increases</u>	<u>11.847%</u>	<u>12.60%</u>	<u>13.60%</u>	<u>14.60%</u>	<u>15.60%</u>	<u>16.60%</u>
3210	PERS - Teachers & Aides	175,733	192,517	214,037	236,662	260,459	285,469
3220	PERS - Classified	1,144,219	1,253,501	1,393,620	1,540,933	1,695,881	1,858,725
3230	PERS - Academic Non-Teaching	49,666	54,410	60,492	66,886	73,611	80,680
	Total 3200	\$ 1,369,618	\$ 1,500,427	\$ 1,668,148	\$ 1,844,480	\$ 2,029,952	\$ 2,224,874

Scenario Planning Cont.

3310	OASDI - Teachers & Aides	89,753	92,446	95,219	98,076	101,018	104,048
3315	Medicare - Teachers & Aides	477,121	491,435	506,178	521,363	537,004	553,114
3320	OASDI - Classified	601,085	619,118	637,691	656,822	676,526	696,822
3325	Medicare - Classified	149,862	154,358	158,989	163,758	168,671	173,731
3330	OASDI - Academic Non-Teaching	23,030	23,721	24,433	25,166	25,920	26,698
3335	Medicare - Academic Non-Teaching	85,219	87,776	90,409	93,121	95,915	98,792
	Total 3300	\$ 1,426,070	\$ 1,468,852	\$ 1,512,918	\$ 1,558,305	\$ 1,605,054	\$ 1,653,206
			assumes 7%	assumes 7%	assumes 7%	assumes 7%	assumes 7%
3410	H & W - Teachers & Aides	4,895,694	5,238,393	5,605,080	5,997,436	6,417,256	6,866,464
3420	H & W - Classified	2,765,655	2,959,251	3,166,398	3,388,046	3,625,210	3,878,974
3430	H & W - Academic Non-Teaching	1,152,090	1,232,736	1,319,028	1,411,360	1,510,155	1,615,866
3440	H & W - Retired Employees	591,232	632,618	676,902	724,285	774,985	829,233
	Total 3400	\$ 9,404,671	\$ 10,062,998	\$ 10,767,408	\$ 11,521,126	\$ 12,327,605	\$ 13,190,538
3510	SUI - Teachers & Aides	28,119	28,963	29,831	30,726	31,648	32,598
3520	SUI - Classified	62,970	64,859	66,805	68,809	70,873	72,999
3530	SUI - Academic Non-Teaching	32,408	33,380	34,382	35,413	36,475	37,570
	Total 3500	\$ 123,497	\$ 127,202	\$ 131,018	\$ 134,949	\$ 138,997	\$ 143,167
3610	WC - Teachers & Aides	340,053	350,255	360,762	371,585	382,733	394,215
3620	WC - Classified	106,603	109,801	113,095	116,488	119,983	123,582
3630	WC - Academic Non-Teaching	64,116	66,039	68,021	70,061	72,163	74,328
	Total 3600	\$ 510,772	\$ 526,095	\$ 541,878	\$ 558,134	\$ 574,878	\$ 592,125
	Projection for Annual Step and Column		85,000	87,550	90,177	92,882	95,668
3930	Other - Academic Non-Teaching	416,442	-	-	-	-	-
	Total 3900	416,442	85,000	87,550	90,177	92,882	95,668
	Total 3000 Series	\$ 17,072,587	\$ 18,525,438	\$ 20,362,073	\$ 22,017,859	\$ 24,083,723	\$ 26,008,328
Books and Supplies							
4230	Reference and Other Books	5,273	5,273	5,273	5,273	5,273	5,273
	Total 4200	\$ 5,273	\$ 5,273	\$ 5,273	\$ 5,273	\$ 5,273	\$ 5,273
4320	Instructional Supplies	60,145	60,145	60,446	60,446	60,446	60,446
4330	Periodicals/Magazines	5,313	5,313	5,340	5,340	5,340	5,340
4351	Instructional Media Materials	3,116	3,116	3,132	3,132	3,132	3,132
4360	Tests	39,163	39,163	39,359	39,359	39,359	39,359
	Total 4300	\$ 107,737	\$ 107,737	\$ 108,276	\$ 108,277	\$ 108,277	\$ 108,277

Scenario Planning Cont.

4510	Maintenance Supplies	90,825	90,825	91,279	91,279	91,279	91,279
4520	Custodial Supplies	159,215	159,215	160,011	160,011	160,011	160,011
4530	Grounds Supplies	42,353	42,353	42,565	42,565	42,565	42,565
4540	Health Supplies	15,300	15,300	15,377	15,377	15,377	15,377
4555	Copying & Printing	80,397	80,397	80,799	80,799	80,799	80,799
4575	Software < \$200	13,566	13,566	13,634	13,634	13,634	13,634
4580	Theater Supplies	7,754	7,754	7,793	7,793	7,793	7,793
4590	Office & Other Supplies	336,870	336,870	338,554	338,554	338,554	338,554
	Total 4500	\$ 746,280	\$ 746,280	\$ 750,011	\$ 750,012	\$ 750,012	\$ 750,012
4644	Repair Parts	196,444	196,444	197,426	197,426	197,426	197,426
4690	Transportation Supplies	49,952	49,952	50,202	50,202	50,202	50,202
	Total 4600	\$ 246,396	\$ 246,396	\$ 247,628	\$ 247,628	\$ 247,628	\$ 247,628
4710	Food	76,900	76,900	77,285	77,285	77,285	77,285
4791	Paper Products	8,338	8,338	8,380	8,380	8,380	8,380
4792	Cleaning Supplies	6,486	6,486	6,518	6,518	6,518	6,518
4793	Kitchen Expendables	926	926	931	931	931	931
	Total 4700	92,650	92,650	93,113	93,114	93,114	93,114
	Total 4000 Series	\$ 1,198,336	\$ 1,198,336	\$ 1,204,301	\$ 1,204,304	\$ 1,204,304	\$ 1,204,304
Services and Operating Expenditures							
5045	Postage	1,317	1,317	1,383	1,383	1,452	1,452
	Total 5000	\$ 1,317	\$ 1,317	\$ 1,383	\$ 1,383	\$ 1,452	\$ 1,452
5110	Consultants	97,647	97,647	97,647	97,647	97,647	97,647
5120	Lecturers	121	121	121	121	121	121
5151	Temporary Services	3,930	3,930	3,930	3,930	3,930	3,930
5192	Scouting	25,422	25,422	25,422	25,422	25,422	25,422
5195	Entry Fees	13,400	13,400	13,400	13,400	13,400	13,400
5198	Professional Services	69,986	69,986	69,986	69,986	69,986	69,986
	Total 5100	\$ 210,506	\$ 210,506	\$ 210,506	\$ 210,506	\$ 210,506	\$ 210,506
5210	Mileage	18,343	18,343	18,343	18,343	18,343	18,343
5211	Meeting Expenses	9,600	9,600	9,600	9,600	9,600	9,600
5219	Other Travel Expenses	90,486	90,486	95,010	95,010	99,761	99,761
5220	Conference Expenses	169,545	169,545	178,022	178,022	186,923	186,923
5250	Travel Expense - Candidates	-	-	-	-	-	-
	Total 5200	\$ 287,974	\$ 287,974	\$ 300,976	\$ 300,975	\$ 314,627	\$ 314,627

Scenario Planning Cont.

5310	Memberships / Dues	91,946	91,946	91,946	91,946	91,946	91,946
	Total 5300	\$ 91,946	\$ 91,946	\$ 91,946	\$ 91,946	\$ 91,946	\$ 91,946
5420	Liability and Claims	14,203	14,203	14,203	14,203	14,203	14,203
5421	GL and Property Expense	965,357	965,357	1,013,625	1,013,625	1,013,625	1,013,625
5430	Fidelity Bond Premiums	529	529	529	529	529	529
5440	Student Insurance	71,513	71,513	75,089	75,089	75,089	75,089
	Total 5400	\$ 1,051,602	\$ 1,051,602	\$ 1,103,446	\$ 1,103,446	\$ 1,103,446	\$ 1,103,446
5510	Natural Gas	153,363	153,363	161,031	161,031	161,031	161,031
5520	Electricity	1,604,064	1,604,064	1,684,267	1,684,267	1,684,267	1,684,267
5530	Water	235,658	235,658	247,441	247,441	247,441	247,441
5540	Telephone	78,518	78,518	78,518	78,518	78,518	78,518
5541	Cellular Telephone	32,356	32,356	33,974	33,974	33,974	33,974
5550	Laundry & Cleaning	5,500	5,500	5,500	5,500	5,500	5,500
5560	Towel Service	6,239	6,239	6,551	6,551	6,551	6,551
5570	Waste Disposal	66,681	66,681	70,015	70,015	70,015	70,015
	Total 5500	\$ 2,182,379	\$ 2,182,379	\$ 2,287,297	\$ 2,287,297	\$ 2,287,297	\$ 2,287,297
5610	County and Other Contracts	96,125	96,125	96,125	96,125	96,125	96,125
5630	Rents and Leases	368,582	368,582	368,582	368,582	368,582	368,582
5633	Scenery and Costume Rentals	5,000	5,000	5,000	5,000	5,000	5,000
5644	Repairs	537,009	537,009	563,859	563,859	563,859	563,859
5649	Comp. Software Maint / Lics.	136,722	136,722	150,394	150,394	150,394	150,394
5650	Transportation Contracts	56,496	56,496	56,496	56,496	56,496	56,496
	Total 5600	\$ 1,199,934	\$ 1,199,934	\$ 1,240,457	\$ 1,240,456	\$ 1,240,456	\$ 1,240,456
5730	Legal	2,125	2,125	2,125	2,125	2,125	2,125
5740	Advertising	52,508	52,508	52,508	52,508	52,508	52,508
5790	Licenses, Permits, and Other Fees	199,049	199,049	199,049	199,049	199,049	199,049
	Total 5700	\$ 253,682	\$ 253,682	\$ 253,682	\$ 253,682	\$ 253,682	\$ 253,682
5830	Surveys	300	300	300	300	300	300
5850	Fingerprints	1,500	1,500	1,500	1,500	1,500	1,500
5890	Outside Services and Operating Costs	291,266	291,266	291,266	291,266	291,266	291,266
5892	Bank Charges	95,764	95,764	100,552	100,552	100,552	100,552
5899	Administrative Contingency	548,344	548,344	548,344	548,344	548,344	548,344
	Total 5800	937,174	937,174	941,962	941,962	941,962	941,962
	Total 5000 Series	\$ 6,216,514	\$ 6,216,514	\$ 6,431,654	\$ 6,431,653	\$ 6,445,374	\$ 6,445,374

Scenario Planning Cont.

Capital Outlay							
6126	Construction Contract	392,191	392,191	392,191	392,191	392,191	392,191
6129	Other Site Improvement	-	-	-	-	-	-
	Total 6100	\$ 392,191	\$ 392,191	\$ 392,191	\$ 392,191	\$ 392,191	\$ 392,191
6224	Building Remodel Testing	2,500	2,500	2,500	2,500	2,500	2,500
6226	Remodel Projects	-	-	-	-	-	-
6227	Fixtures & Fixed Equipment	49,176	51,635	54,217	56,927	59,774	62,762
6228	Inspection	-	-	-	-	-	-
	Total 6200	\$ 51,676	\$ 54,135	\$ 56,717	\$ 59,427	\$ 62,274	\$ 65,262
6310	Library Collection-Books & Materials	7,947	7,947	7,947	7,947	7,947	7,947
6311	Library Media Material	21,943	21,943	21,943	21,943	21,943	21,943
6312	Library Subscriptions	62,589	62,589	62,589	62,589	62,589	62,589
	Total 6300	\$ 92,479	\$ 92,479	\$ 92,479	\$ 92,479	\$ 92,479	\$ 92,479
6481	Equipment Addt'l \$200 to \$4,999	18,809	18,809	18,809	18,809	18,809	18,809
6482	Equipment Addt'l > \$5,000	61,516	61,516	61,516	61,516	61,516	61,516
6485	Comp Equip Addt'l \$200 to \$4,999	3,489	3,489	3,489	3,489	3,489	3,489
6486	Comp Equip Addt'l > \$5,000	3,887	3,887	3,887	3,887	3,887	3,887
6491	Equipment Replacement	250	250	250	250	250	250
	Total 6400	87,951	87,951	87,951	87,951	87,951	87,951
	Total 6000 Series	\$ 624,297	\$ 626,756	\$ 629,338	\$ 632,048	\$ 634,895	\$ 637,883
	Interfund Transfer to La Sierra	\$ 598,424	\$ 598,424	\$ 598,424	\$ 598,424	\$ 598,424	\$ 598,424
	Resource 1000 Expenditures	\$ 76,787,239	\$ 81,285,647	\$ 85,054,490	\$ 88,395,620	\$ 92,354,082	\$ 96,054,644
Assumptions:							
1	Includes employee contract increase amounts thru FY 17/18, and estimated increases thru FY 20/21						
2	Includes projected step and column increases annually of approx. \$700K; split 60% CE and 40% CL				(\$620 salaries; \$80K FC)		
3	Includes faculty staffing plan increases of 2.5% annually						
4	Includes projected STRS increases annually						
5	Includes projected PERS increases annually						
6	Includes projected H&W increase averaging 7% annually						
7	Includes projected .05% increase in overall 4000's in FY 17/18						
8	Object 5045 postage includes a 5% increase in FY 17/18 and FY 19/20						
9	Objects 5219 and 5220 relating to travel include 5% increases in FY 17/18 and FY 19/20						
10	Objects 5421 GL&P and 5440 Student Insurance include a 5% increase in FY 17/18						
11	Utilities reported in objects 55XX have been increased by 5% in FY 17/18, however the college's conservation efforts have kept costs below budget, this trend may be ending with California's drought level increasing and electricity shortfalls., hence the projected increase.						
12	Objects 5644 Repairs includes a 5% increase in FY 17/18 and Object 5649 Computer Licenses includes a 10% increase in FY 17/18						
13	Object 5892 Bank Charges includes a 5% increase in FY 17/18						

14	Objects 6227 includes a new budget that will be ongoing for College Capital Improvements/Renovations. This budget will grown annually to accommodate the many smaller projects that would not be included in the States annual Scheduled Maintenance allocation, but comes with having an older college campus.
15	Objects 63XX Library Books/Media is not increased on these projections. Additional funding that is needed annually is supplied via the instructional equipment allocation
16	Objects 64XX Equipment budget lines have not been increased. Should additional funding be necessary for equipment purchases, funding is provided via permanent position salary savings, Non-Resident Student Surcharge funding, or Instructional Equipment funding. Additionally any savings from discretionary accounts is also utilized for capital purchases late in each fiscal year.
	Annual Staffing Plan - 2.5% Growth
	FY 2015-16 CE Positions 245
	FY 2016-17 CE Positions with Growth 251 6 \$ 805,594
	FY 2017-18 CE Positons with Growth 257 6 \$ 844,366
	FY 2018-19 CE Positons with Growth 264 6 \$ 878,956
	FY 2019-20 CE Positons with Growth 270 7 \$ 1,074,446
	FY 2020-21 CE Positons with Growth 277 7 \$ 1,120,984

RIVERSIDE CITY COLLEGE - BUDGET DEVELOPMENT

The budget serves as a profile of how an organization carries out its mission and advances its vision. The budget development process; therefore, is not only an opportunity to realign budget amounts with spending levels, but more importantly it is a critical opportunity for Riverside City College to realign budgets to better reflect critical service needs.

The Fiscal year 2015-16 budget is expected to focus on several College-wide strategic efforts that promote the College's mission and strategic goals. Access is expected to be supported through enrollment growth dollars and the renovation and scheduled maintenance of each facility through District dollars.

The budget development communication will be updated each year in order to communicate the calendar dates and required submissions.

What is a budget?

A budget is a financial plan of estimated or intended expenditures for a given period, along with proposals for financing them. A budget in which revenues and expenditures are equal is a balanced budget. Total projected revenue must equal total projected expenditures at the fund level.

Why we need a Budget?

The state requires all community Colleges to prepare an annual budget and present the final budget at a public hearing by September 15th of each year prior to adoption by the Governing Board. In addition, a budget:

- Provides a framework for decision-makers to prioritize activities and evaluate alternatives in accomplishing organization's goals.
- Ensures effective use of resources and to realign these resources to reflect critical service needs.
- Sets forth a financial path toward fulfillment of the College's mission and strategic goals.

Riverside City College's budget activity is rolled up to the District level budget for adoption by the Governing Board.

Budget Type

Riverside City College will rely on an Incremental Base Budget, which provides changes to the prior year's base budget based on available resources for mandatory or requested expenditures.

Components- Riverside City College Budget

Revenue Sources:

There are four main revenue sources that encompass our budget.

1. Unrestricted Fund (11) -This revenue stream accounts for majority of the activity that supports our day to day operations.
2. Restricted Fund (12) - Federal grants, contracts, gifts, financial and other categorical programs.
3. Special Revenue Fund (30) - This fund is self-supporting and includes revenue from non-credit instruction and Auxiliary Operations. For RCC the Food Services and Child Care Center Budgets are developed here.
4. Capital Outlay Fund (41 & 43)-Construction, land purchase, scheduled maintenance, instructional equipment and library acquisitions.

Expenditures:

Our daily operational expenditures are predominately paid from Fund 11, the Unrestricted General Fund. This resource is primarily used to support employee cost associated with student learning. In Fiscal year 2015-16, salaries and fringe benefits account for 89% of our budget. Other expense areas are as follows:

The remaining 11% of the budget will be used to support costs such as utilities, maintenance and service agreements, travel and supplies.

Expenditure Components

Our budget may also be divided into three major categories to identify where our funding is allocated.

- **Student centric** – learning encompasses over two thirds of our budget or 75%. These funds are used to provide classroom instruction, academic support, and student services.
- **College operation and maintenance** – accounts for 15.35% of our budget. These funds support the day-to-day operations of the College as well as the campus infra-structure. It includes areas such as facility planning and maintenance, public services, and custodial services. It also includes costs associated with insurance, software licensing/agreements, computer repair, as well as mail and copy services. Contingency/holding accounts to address unforeseen circumstances are also included in this area.
- **Administration** –accounts for 9.56% of our budget. These funds are used to support functions at the senior executive level of the College. Functional areas include executive management, human resources, marketing, business services, information technology and public affairs.

How are new resources allocated?

Additional or incremental resources are allocated to priority needs driven by the principles of the College Budget Allocation Model. They are categorized as Mandatory or Discretionary expenses. Examples of these expenses are listed below.

- **Mandatory Expenses** are necessary expenses that cannot be avoided. These may be externally and/or internally driven.
 - Externally driven: STRS and PERS rate increases, utility costs, and software & hardware maintenance contracts/agreements. (STRS, PERS & Utility increases are managed by the District BAM)
 - Internally driven: Step & Column increases, COLA increases, compensated absences. (applied to the District BAM prior to the College's allocation)
- **Discretionary Expenses** are funded based on resources available and approval from the President. These increase would be driven by program review initiatives and projects and driven by the College BAM.

Budget Development Process

Resource Development and Administrative Services Leadership Council (RD&AS LC)

RDASLC is an advisory committee responsible for making recommendations to SPEC on the budgeting process and budget. The SPEC in turn makes recommendations to the President, who ultimately presents a budget to the Chancellor of Riverside Community College District (RCCD).

RDAS membership include representatives from the following constituent groups:

- Vice President, Business Services (Tri-Chair);
- Employee Group Constituents: Faculty, Management, Classified; and,
- Students

BUDGET PROCESS TIMELINE

- **September – December** – develop financial Plan that include revenue and expenditure estimates. RDASLC considers available resources, mandatory and other College needs and participates in College budget hearings.
- **January**-Governor releases next fiscal year budget. College starts budget development process.
- **March**-preliminary budget is submitted to President for review.
- **May**-Governor publishes May Revision to the state budget. College reviews assumptions and apply appropriate budget adjustment.
- **June**-Governor signs state budget. Governing Board approves Tentative Budget by June 30th.
- **July-August**-College works on Publication Budget.

- By **September 15th**-Governing Board adopts final budget. Gives spending authority to Colleges.

Budget Development Calendar

The budget development Calendar for Riverside City College is driven by the requirements established as part of the budget Allocation Model. The budget is currently scheduled for finalization on September 15th at which time the Riverside Community College District (RCCD) Governing Board will hold a public hearing and regular meeting to adopt the budget. A detailed Budget development calendar can be found on the next page.

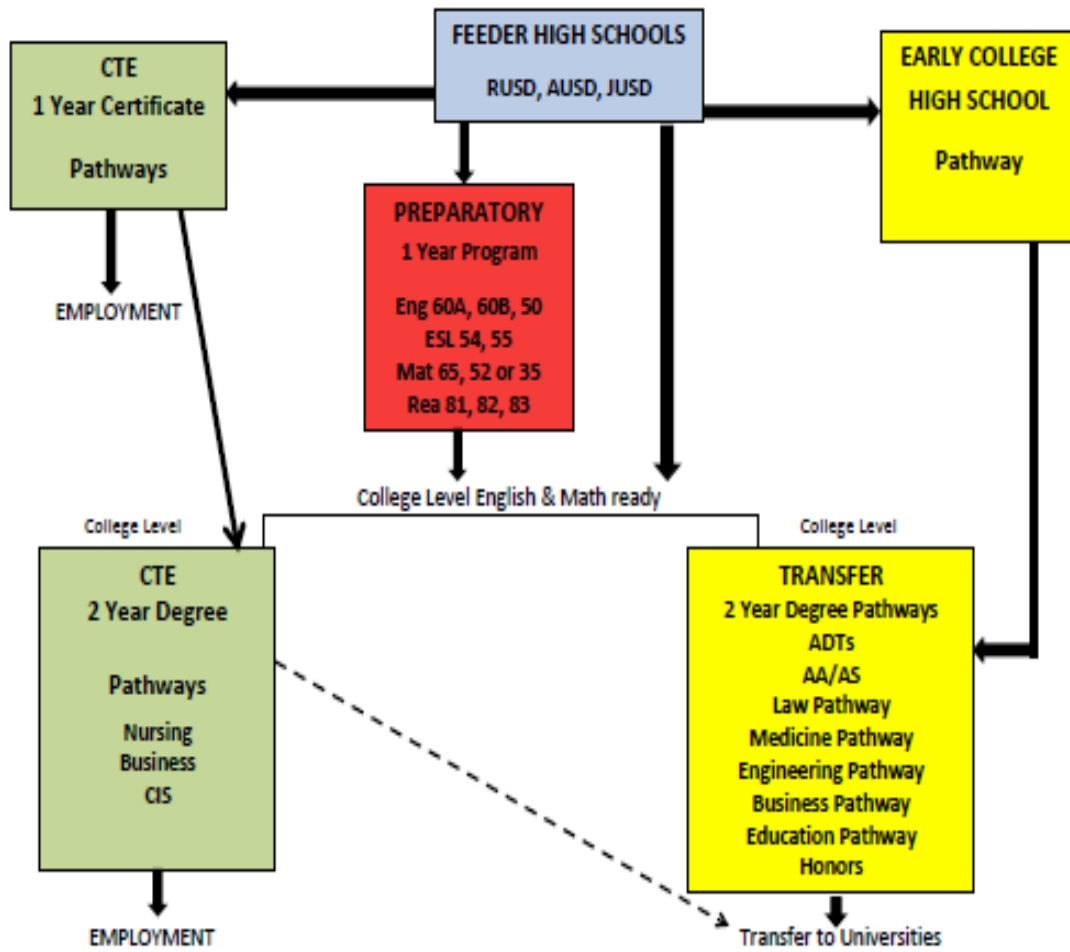
Date	Responsibility	Activity
September 2015	RDAS&LC/SPEC	Develop, review and recommend budget calendar
October 2015	PLT	Review and approve budget calendar
January 2016	Office of the Governor	Governor to provide initial budget (January budget) proposal for FY 2016-17
January 2016	RDAS&LC/SPEC	Governor's January budget 2016-17 update
February 2016	Business Services	Distribute preliminary College wide resource allocation
March 2016	PLT	Review and approve 2016-17 budget decisions
April 2015	RDAS&LC/SPEC/PLT	Preliminary Budget update/presentation
May 2016	Business Services/District	Submit to District projected and proposed expenditure schedules
May 2016	RDAS&LC/SPEC/PLT	Review College draft tentative budget
May 2016	Office of the Governor	Governor to provide May revise budget update for FY 2016-17
June 2016	Board of Trustees	Approval of tentative budget
July 2016	College	Distribute (if necessary) revised College wide resource allocation due to adoption of state budget and changes to RCCD BAM
July 2016	Departments	Submit final budgets to Business Services
August 2016	District	Add beginning balances
September 2016	College	Final budget available for public inspection
September 2016	Board of Trustees	Public hearing and final budget adoption for 2016-17

APPENDIX A

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APPENDIX A

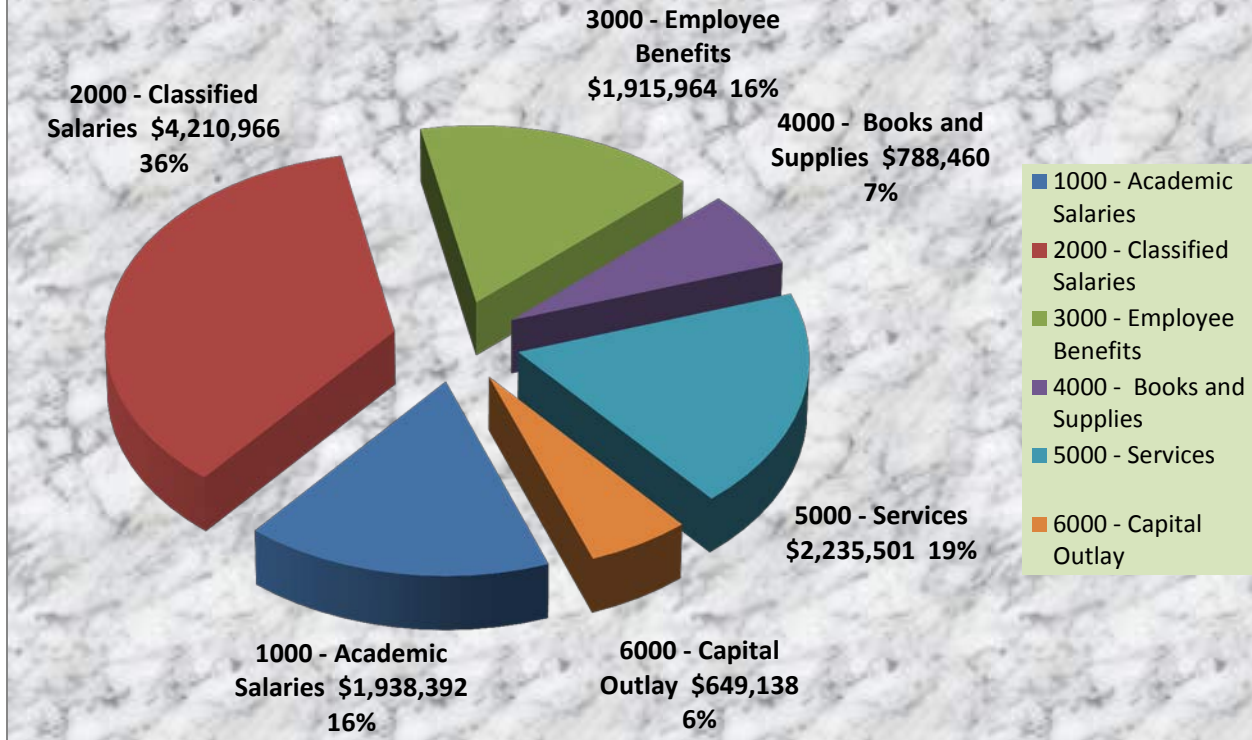
RCC STUDENT SUCCESS PATHWAYS



APPENDIX B

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FY 12/13 Restricted General Fund Expenditures Combined Resources



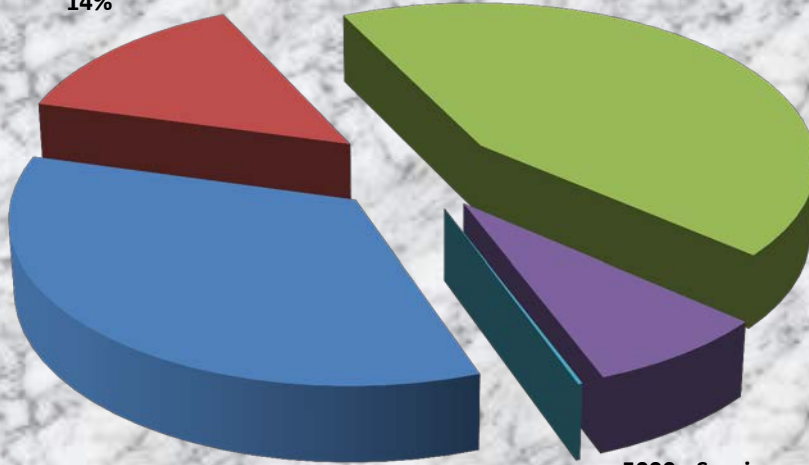
**Riverside City College
FY 2012 - 2013 Actuals**

Fund 11 - General Fund Expenditures Combined Resource (1000, 1090 and 1110)

<i>Object Code</i>		<i>Expenditures</i>
1000	Academic Salaries	\$32,022,170
2000	Classified Salaries	10,552,001
3000	Employee Benefits	13,545,314
4000	Books and Supplies	863,963
5000	Services & Operating Expenses	4,097,338
6000	Capital Outlay	407,868
8999	IntraFund	11,938
Total RCC Expenditures		\$61,500,592
Note: General Fund Revenue not split by College.		

FY 12/13 Ancillary Funds - Food Services Expenditures

3000 - Employee Benefits \$148,228
14%



4000 - Books and Supplies \$471,972
43%

- 2000 - Classified Salaries
- 3000 - Employee Benefits
- 4000 - Books and Supplies
- 5000 - Services
- 6000 - Capital Outlay

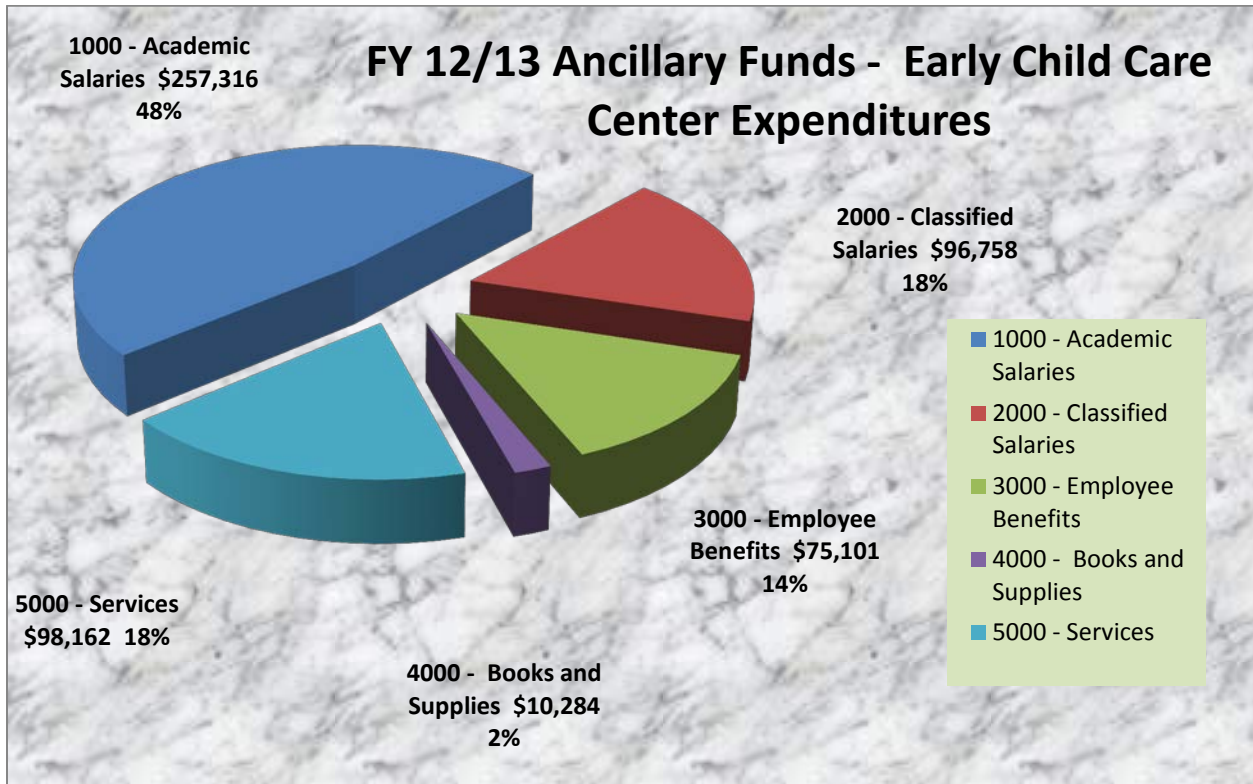
2000 - Classified Salaries \$378,139
35%

5000 - Services \$85,415
8%

6000 - Capital Outlay \$2,020
0%

**Riverside City College
FY 2012 - 2013 Actuals
Fund 32 - Food Services**

		<u>Object Code</u>	<u>Expenditures</u>
		2000 Classified Salaries	\$ 378,139
		3000 Employee Benefits	148,228
		4000 Books and Supplies	471,972
		5000 Services & Operating Expenses	85,415
		6000 Capital Outlay	2,020
		Total RCC Expenditures	\$ 1,085,774
		<i>Note: Food Services Fund Revenue not split by College.</i>	

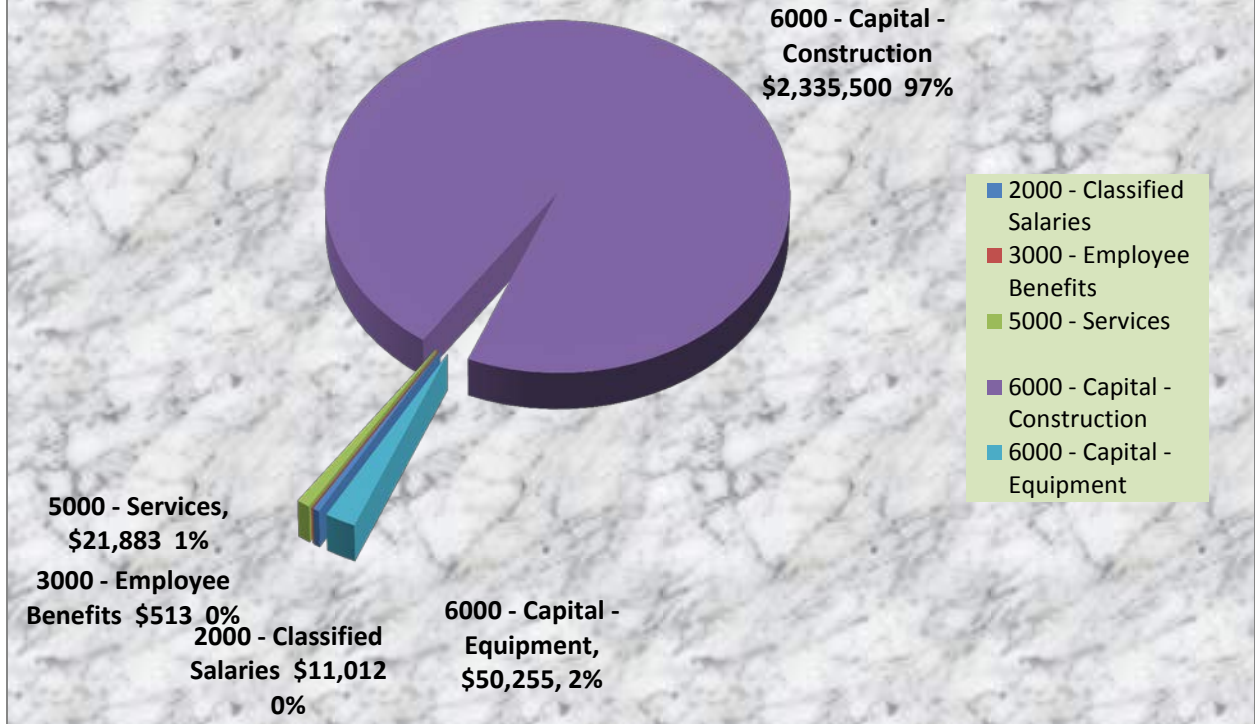


Riverside City College
FY 2012 - 2013 Actuals
Fund 33 - Early Child Care Center Expenditures

<i>Object Code</i>		<i>Expenditures</i>
1000	Academic Salaries	\$ 257,316
2000	Classified Salaries	96,758
3000	Employee Benefits	75,101
4000	Books and Supplies	10,284
5000	Services & Operating Expenses	98,162
	Total RCC Expenditures	\$ 537,621

Note: Child Care Center Fund Revenue not split by College.

FY 12/13 Capital Fund Expenditures - Combined



Riverside City College

FY 2012 - 2013 Actuals

Fund 41 - Capital Fund Expenditures Combined Resources

<u>Object Code</u>	<u>Expenditures</u>
2000	Classified Salaries \$ 11,012
3000	Employee Benefits 513
5000	Services & Operating Expenses 21,883
6000	Capital Outlay 2,385,755
Total RCC Expenditures	
	\$ 2,419,163

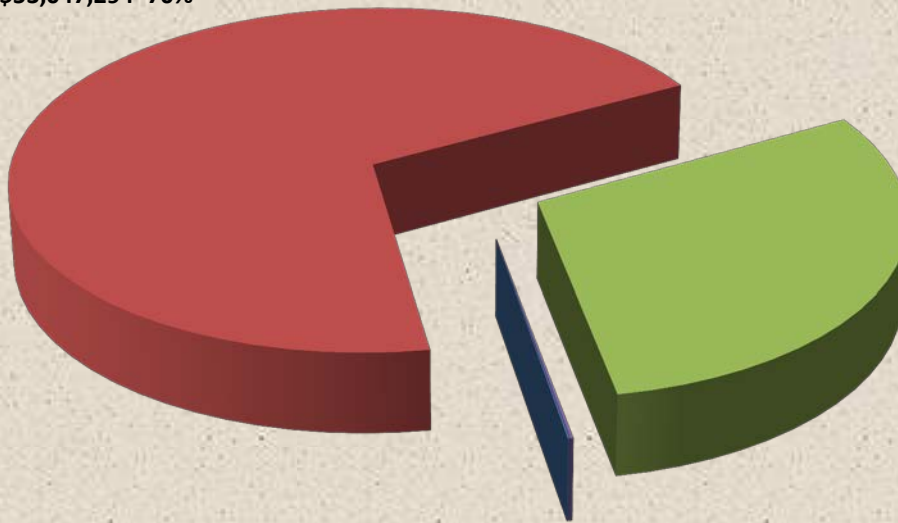
Note: Capital Fund Revenue not split by College.

APPENDIX C

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FY 13/14 Unrestricted General Fund Revenue Combined Resources

**86XX - State
Revenue**
\$53,047,294 70%



- 81XX - Federal Revenue
- 86XX - State Revenue
- 88XX - Local Revenue
- 889X - Other Revenue

**88XX - Local
Revenue**
\$22,966,479 30%

**889X - Other
Revenue** \$104,869
0%

**81XX - Federal
Revenue** \$43,868
0%

Riverside City College				
FY 2013 - 2014 Actuals				
Fund 11 - Unrestricted General Fund Revenue, Combined Resources (1000, 1090 and 1110)				
		1000	Unrestricted General Fund	\$ 75,425,324
		1090	Performance Riverside	241,927
		1110	Bookstore	495,259
			Total Revenue	\$ 76,162,510
			<i>Object Code</i>	
			81XX - Federal Revenue	\$ 43,868
			86XX - State Revenue	53,047,294
			88XX - Local Revenue	22,966,479
			89XX - Other Revenue	104,869
			Total Revenue	\$ 76,162,510

FY 13/14 Unrestricted General Fund Expenditures Combined Resources

1000 - Academic Salaries
\$34,689,517
52%

2000 - Classified Salaries
\$11,219,134
17%

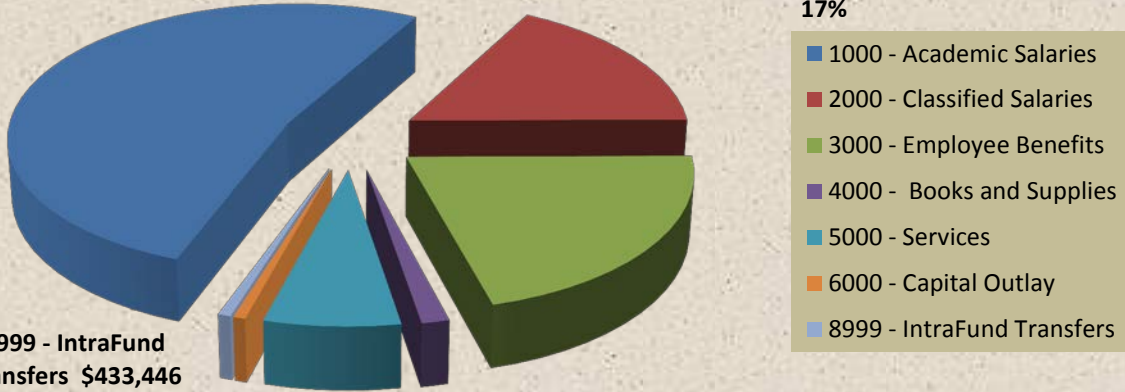
8999 - IntraFund Transfers
\$433,446
1%

6000 - Capital Outlay
\$419,247 1%

5000 - Services
\$4,602,950 7%

4000 - Books and Supplies
\$944,912 1%

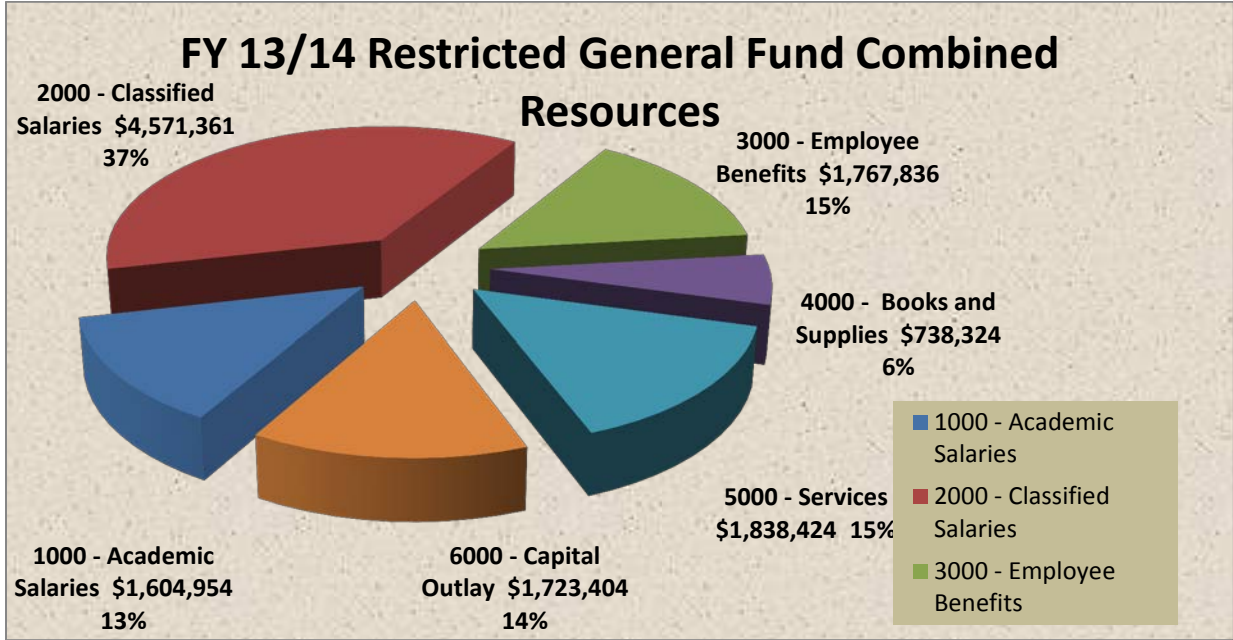
3000 - Employee Benefits
\$13,908,985 21%



Riverside City College FY 2013 - 2014 Actuals

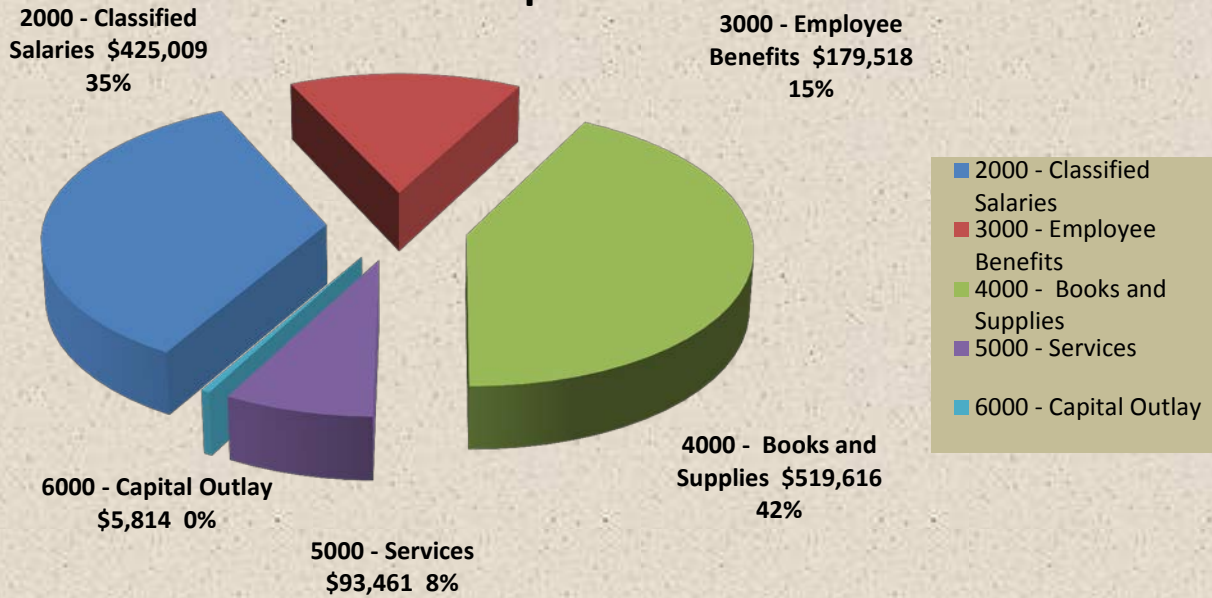
Fund 11 - Unrestricted General Fund Expenditures, Combined Resources (1000, 1090 and 1110)

<i>Object Code</i>		<i>EXPENDITURES</i>
1000	Academic Salaries	\$ 34,689,517
2000	Classified Salaries	11,219,134
3000	Employee Benefits	13,908,985
4000	Books and Services	944,912
5000	Services & Operating Expe	4,602,950
6000	Capital Outlay	419,247
8999	IntraFund Transfer	433,446
Total RCC Expenditures		\$ 66,218,191
Total Unspent		\$ 9,944,319



Riverside City College FY 2013 - 2014 Actuals				
Fund 12 - Restricted General Fund, Combined Resources (1050, 1070 and 1190)				
	1050	Restricted General Fund		\$ 1,611,828
	1070	Health Services		721,472
	1190	Grants & Categoricals		9,800,372
		Total Revenue		12,133,672
				<i>INCOME</i>
		81XX - Federal Revenue		\$ 1,970,140
		86XX - State Revenue		5,849,149
		88XX - Local Revenue		3,646,237
		IntraFund Transfer		668,146
		Total Revenue		\$ 12,133,672
		<i>Object Code</i>		<i>Expenditures</i>
	1000	Academic Salaries		\$ 1,604,954
	2000	Classified Salaries		4,571,361
	3000	Employee Benefits		1,767,836
	4000	Books and Services		738,324
	5000	Services & Operating Expenses		1,838,424
	6000	Capital Outlay		1,723,404
		Total RCC Expenditures		\$ 12,244,303
		Total Unspent / (Overspent)		\$ (110,631)

FY 13/14 Ancillary Funds - Food Services Expenditures



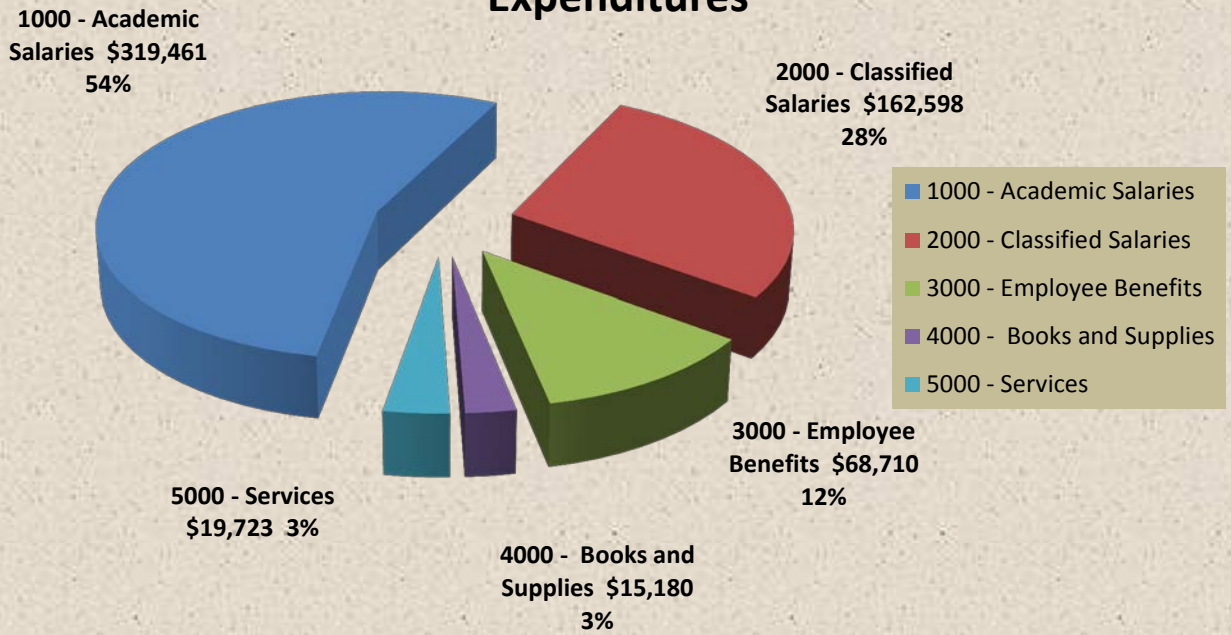
Riverside City College

FY 2013 - 2014 Actuals

Fund 32 - Ancillary Funds - Food Services, Resource 3200

Local Revenue	\$ 1,180,407
InterFund Transfer	271,066
Total Revenue	\$ 1,451,473
Object Code	EXPENDITURES
2000 Classified Salaries	\$ 425,009
3000 Employee Benefits	179,518
4000 Books and Services	519,616
5000 Services & Operating Ex	93,461
6000 Capital Outlay	5,814
Total RCC Expenditures	\$ 1,223,418
Total Unspent	\$ 228,055

FY 13/14 Ancillary Funds - Child Care Center Expenditures

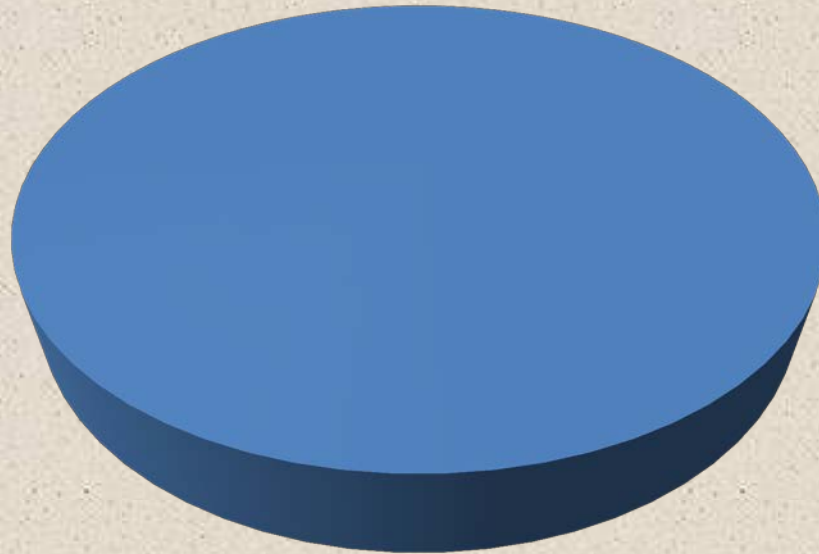


**Riverside City College
FY 2013 - 2014 Actuals**

Fund 33 - Ancillary Funds - Child Care Center, Resource 3300

		<i><u>INCOME</u></i>		
	State Income	\$ 42,821		
	Local Income	537,699		
	Total Income	\$ 580,520		
<i><u>Object Code</u></i>		<i><u>EXPENDITURES</u></i>		
	1000 Academic Salaries	\$ 319,461		
	2000 Classified Salaries	162,598		
	3000 Employee Benefits	68,710		
	4000 Books and Services	15,180		
	5000 Services & Operating Expenses	19,723		
	Total RCC Expenditures	\$ 585,672		
	Total Unspent / (Overspent)	\$ (5,152)		

FY 13/14 Capital Outlay Combined Resources



Riverside City College			
FY 2013 - 2014 Actuals			
Fund 41 - Capital Outlay Combined Resources (4100, 4170 and 4180)			
		State Revenue	\$ 44,788
		Total Revenue	\$ 44,788
		<u>Object Code</u>	<u>EXPENDITURES</u>
	6000	Capital Outlay - Construction	\$ 4,554,019
		Total RCC Expenditures	\$ 4,554,019

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APPENDIX D

Figure 3

Riverside Community College District Budget Allocation Model - Final Budget FY 2012-2013							
Revenue							
Contingency from 2011-2012	\$	5,840,447					
Decrease in Budgeted 2011-2012 Revenue		(4,320,720)					
Unspent DO 2011-2012 Expenditure Budget		1,758,969					
Unspent DSS 2011-2012 Expenditure Budget		1,737,532					
Unspent Riverside City College 2011-2012 Expenditure Budget		321,945					
Unspent Norco College 2011-2012 Expenditure Budget		935,667					
Unspent Moreno Valley College 2011-2012 Expenditure Budget		531,079					
Unaudited Beginning Balance, July 1, 2012	\$	6,805,919					
Projected 2012-2013 Revenue		134,376,561					
Total Available Funds (TAF)		141,182,480					
Less, Contingency Reserve (Board Authorized at 3% or more)		(4,560,030)					
Less, District Interfund/Intrafund Transfers		(2,980,112)					
Less, New District/College Program/Initiatives		-					
Less, Operating Costs for New Facilities		(120,000)					
Set-Aside for New Positions/PT Faculty Growth		(136,682)					
		(7,796,824)					
Total Available Funds for Allocation (TAFA)	\$	133,385,656					
Allocation Increment							
2011-2012 Base Expenditure Budget	\$	139,022,262					
2012-2013 TAFA		133,385,656					
Allocation Increment		(5,636,606)					
Less, Base Budget Adjustments		5,636,606					
Less, Small College Factor		-					
Less, Enrollment Efficiency Incentive		-					
Less, District Office/District Support Services		-					
Less, BAM Components		5,636,606					
Remaining Allocation Increment/Base Expenditure Reductions	\$	-					
Expenditures							
		Moreno Valley	Norco	Riverside	DSS	DO	Total
FY 2011-2012 Base Expenditure Budget	\$	27,212,083	\$ 21,984,738	\$ 64,052,059	\$ 21,376,575	\$ 4,396,807	\$ 139,022,262
Base Budget Adjustments		(1,606,082)	(572,335)	(1,082,454)	(1,669,014)	(706,721)	(5,636,606)
New Facilities		-	120,000	-	-	-	120,000
New District/College Program/Initiatives		-	-	-	-	-	-
New Positions/PT Faculty Growth		136,682	-	-	-	-	136,682
District Office/District Support Services		-	-	-	-	-	-
Small College Factor		-	-	-	-	-	-
Enrollment Efficiency Incentive		-	-	-	-	-	-
Base Expenditure Budget FY 2012-2013	\$	25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 133,642,338
% of Base Budget		19.26%	16.11%	47.12%	14.75%	2.76%	100.00%
\$ Increase (Decrease) to PY Base Budget	\$	(1,469,400)	\$ (452,335)	\$ (1,082,454)	\$ (1,669,014)	\$ (706,721)	\$ (5,379,924)
% Increase/Decrease to PY Base Budget		-5.40%	-2.06%	-1.69%	-7.81%	-16.07%	-3.87%

Figure 3 above, fiscal year 2012-13 establishes an expenditure budget for RCC of \$62,969,605, which represents 47.12% of the District wide budget. An across the board base budget adjustment of \$5,636,606 was applied to balance and bring the budget in alignment and RCC's share was (1,082,454) or -1.69%.

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Figure 4

Riverside Community College District
Revised Budget Allocation Model - Final Budget
FY 2013-2014

	<u>Total</u>						
Contingency Budget from FY 2012-2013							
Contingency from 2012-2013	\$	4,560,030					
Increase from Budgeted 2012-2013 Revenue		1,979,979					
Unspent 2012-2013 Expenditure Budget		4,867,400					
Unaudited Beginning Balance, July 1, 2013	\$	11,407,409					
Apportionment							
Basic Allocation	\$	10,518,225					
Cr FTES (MVC - 5,759.35; NC - 5,759.35; RCC - 13,521.95 (25,040.64))		114,306,160					
COLA at 1.57%		1,982,601					
Growth at 2.26% (MVC - 130.79; NC - 130.79; RCC - 304.61 (566.19))		2,625,127					
Total Gross Apportionment	\$	129,412,113					
Less, Property Taxes		(28,964,492)					
Less, Enrollment Fees		(9,017,497)					
Total Net Apportionment	\$	91,430,124					
Total Beginning Balance and Apportionment	\$	102,837,533					
Less, Contingency Reserve at 3.81% (Board Adopted at 5% or more)		(6,358,532)					
Less, DO Allocation		(3,543,772)					
Less, DSS Allocation		(17,138,702)					
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)		(1,500,000)					
Less, Outgoing Transfer for CSJCL (Resource 1120)		(99,373)					
Less, Outgoing Transfer for DSPS Match and FWS Support		(997,493)					
Less, Outgoing Transfer for Backfill Support to Categorical Programs		(215,625)					
Total Funds for Per Credit FTES Calculation	\$	72,984,036					
Total Target Credit FTES		25,885.96					
BAM Funding Rate Per Credit FTES	\$	2,819.4448					
		Total	Moreno Valley	Norco	Riverside	DSS	DO
Total Funding Rate Per Target Credit FTES	\$	2,819.4448	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448		
Target Credit FTES Target		25,885.96	5,980.78	5,980.78	13,924.40		
Total Allocated Beginning Balance and Apportionment	\$	72,984,036	\$ 16,882,479	\$ 16,882,479	\$ 39,259,079		
Non-Credit FTES		182,073	25,116	-	156,957	-	-
Federal Revenues		188,321	58,738	51,220	78,363	-	-
Other State Revenues		5,323,204	1,229,690	1,229,660	2,863,884	-	-
Local Revenues		41,643,010	9,241,532	9,209,212	23,192,266	191,357	-
Incoming Transfer from Customized Solutions (Resource 1170)		67,407	-	67,407	-	-	-
Incoming Transfer from Bookstore (Resource 1110)		350,000	48,825	66,475	234,700	-	-
Total Available Funds	\$	120,738,051	27,466,350	27,496,453	65,785,248	\$ 191,357	\$ -
Base Expenditures for FY 2013-2014		(120,738,051)	(29,079,540)	(23,946,149)	(67,712,362)	(17,330,059)	(3,543,772)
FY 2013-2014		-	\$ (1,613,190)	\$ 3,540,304	\$ (1,927,114)	\$ (17,138,702)	\$ (3,543,772)

Base Expenditures for FY 2013-2014	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2012-2013 Base Expenditure Budget	\$ 110,244,691	\$ 25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 23,397,647
Position Step and Column Adjustments	595,693	145,857	170,156	279,680	54,375	2,084	56,459
Health/Dental/Life Insurance	609,866	150,194	98,712	360,960	(23,677)	(22,966)	(46,663)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC)	(793,775)	(189,682)	(156,286)	(447,805)	(102,812)	(15,550)	(118,362)
Budget Reduction Strategy	(40,496)	(7,085)	(6,093)	(25,318)	(563,489)	(140,902)	(704,391)
Growth, Placement Adjustments, Reclassifications	846,002	284,952	317,312	243,738	(320,587)	346,706	26,119
Set-aside for Compensation Adjustment (1.57%)	1,383,432	331,705	276,903	774,824	161,614	26,500	188,114
New Positions	827,736	470,259	238,318	119,159	-	140,000	140,000
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,245,095	895,064	547,386	802,645	-	-	-
Budget Reallocations between Entities	2,198,052	533,736	441,783	1,222,533	(1,977,276)	(220,776)	(2,198,052)
Barnes and Noble Signing Bonus Usage	600,000	150,000	150,000	300,000	-	-	-
Contracts/Agreements/Licenses	90,739	21,186	17,721	51,832	108,501	3,036	111,537
Utilities Holding Account	-	-	-	-	100,000	-	100,000
Use of Facilities, Customized Solutions Contracts and other	233,713	66,069	55,239	112,405	(1,276)	522	(754)
La Sierra Loan Repayment (Year 1 of 5)	1,047,823	244,802	204,597	598,424	187,325	35,052	222,377
Off-Year Board of Trustees Election	-	-	-	-	-	(300,000)	(300,000)
RCC Useable Common Area Project	349,680	-	-	349,680	-	-	-
New Facilities - Moreno Valley College SAS; Norco College NOC	300,000	240,000	60,000	-	-	-	-
Base Expenditure Budget FY 2012-2014	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,631
% of Base Budget	85.26%	20.53%	16.91%	47.82%	12.24%	2.50%	14.74%
\$ Increase (Decrease) to FY Base Budget	10,493,360	3,336,857	2,413,746	4,742,757	\$ (2,377,502)	\$ (146,314)	\$ (2,523,616)
% Increase/Decrease to FY Base Budget	9.52%	12.96%	11.21%	7.53%	-12.06%	-3.97%	-10.79%



APPENDIX E

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RCCD BAM FUNDING RATE - Per Credit FTES		2,677.5291	NOT FINAL BUDGET NUMBERS FY 15-16		
		RCC Calculated Discipline Funding per			
Department	Course	FTES	FTES	Discipline	Dean
Counseling	GUI	103.36	276,749	Guidance	Fabienne Chauderlot
Instructional Expense Budget:		49301 Total	181,666		
Non-Instructional Expense Budget:					
Salaries and Benefits		63010 Total	2,005,513		
Supplies & Services		63010 Total	45,368		
Total Expense Budget			\$ 2,232,547		
Library	LIB	6.06	16,226	Library	Fabienne Chauderlot
Instructional Expense Budget:		16010 Total	29,927		
Non-Instructional Expense Budget:					
Salaries and Benefits		61200 Total	2,237,668		
Supplies & Services		61200 Total	196,933		
Total Expense Budget			\$ 2,464,528		
Applied Technology	ADM	155.08	415,231	Applied Digital Media	Patricia Avila
	AIR	79.66	213,292	Environmental Control (HVAC)	
	AUB	83.02	222,288	Automotive Collision Repair	
	AUT	190.27	509,453	Automotive Technology	
	FTV	115.29	308,692	Film, Television & Video	
	PHO	112.74	301,865	Photography	
	WEL	103.64	277,499	Welding	
	WKX	10.90	29,185	Work Experience	
Total FTES Revenue			2,277,506		
Instructional Expense Budget:	ADM	06010	199,582		
	ADM	06140	259,904		
	ADM	06990	6,632		
	ADM	09360	90,939		
	ADM	10300	70,612		
	AIR	09460	254,100		
	AIR	69690	15,757		
	AUB	09490	243,649		
	AUB	09491	21,836		
	AUT	09480	742,159		
	FTV	06042	270,342		
	PHO	10110	270,890		
	PHO	10120	30,751		
	WEL	09565	211,869		
	WKX	49320	45,060		
Total Instructional Expense Budget			2,734,082		
Non-Instructional Expense Budget:					
Salaries and Benefits		60147 Total	111,870		
Supplies & Services		60147 Total	4,293		
Total Expense Budget			\$ 2,850,245		

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Applied Technology	CUL	136.97	366,741	Culinary	Patricia Avila
Instructional Expense Budget:		13063 Total	1,037,289		
Non-Instructional Expense Budget:					
Salaries and Benefits	60110 Total		215,190		
Supplies & Services	60110 Total		-		
Total Expense Budget			\$ 1,252,479		
Business Admin/Info Sys Tech	ACC	136.02	364,198	Accounting	Patricia Avila
	BAN	2.44	6,533	Banking	
	BUS	297.56	796,726	Business	
	CAT	113.89	304,944	Office Technology	
	CIS	322.09	862,405	Computer Info Systems	
	CSC	128.36	343,688	Computer Systems	
	ENE	23.36	62,547	Engineering	
	ILA	0.48	1,285	Interdisciplinary Studies	
	MAG	45.84	122,738	Business Management	
	MKT	32.59	87,261	Marketing	
	PAL	39.26	105,120	Paralegal	
Business and Management	RLE	12.53	33,549	Real Estate	
Total FTES Revenue			3,090,993		
Instructional Expense Budget:	ACC	05020	267,325		
	ACC	05021	13,493		
	BAN	05040	-		
	BUS	05010	372,757		
	BUS	05050	248,412		
	BUS	05080	77,018		
	BUS	05120	3,876		
	CAT	05140	259,301		
	CAT	05141	27,505		
	CIS	07010	50,365		
	CIS	07020	665,963		
	CIS	07021	45,905		
	CSC	07060	219,602		
	CSC	07071	93,622		
	CSC	07072	38,871		
	CSC	07073	8,476		
	CSC	07081	178,902		
	CSC	07082	4,390		
	ENE	09240	69,194		
	MAG	05060	71,237		
	MAG	05063	50,699		
	MAG	05064	45,293		
	MAG	05065	2,986		
	MKT	05090	35,333		
	MKT	05091	32,767		
	PAL	14020	88,562		
	RLE	05110	11,432		
Total Instructional Expense Budget			83,286		
Non-Instructional Expense Budget:					
Salaries and Benefits	60114 Total		48,716	Business Administration	

Cosmetology	COS	406.80	1,089,219	Cosmetology	Patricia Avila
Instructional Expense Budget:	COS	30070	1,458,403		
Non-Instructional Expense Budget:					
Salaries and Benefits		60132 Total	185,714		
Supplies & Services		60132 Total	2,013		
Total Expense Budget			1,646,130		
Early Childhood Education	EAR	282.44	756,241	Early Childhood Education	Patricia Avila
	EDU	10.70	28,650	General Education	
Total FTES Revenue			784,891		
Instructional Expense Budget:	EAR	13050	276,208		
	EAR	13056	70,341		
	EAR	13058	122,882		
	EAR	13059	24,337		
	EDU	08010	17,686		
	EDU	08990	2,235		
Total Instructional Expense Budget			513,689		
Non-Instructional Expense Budget:					
Salaries and Benefits		60133 Total	45,895		
Supplies & Services		60133 Total	1,514		
Total Expense Budget			561,098		
Nursing	NRN	515.51	1,380,293	Registered Nursing	Sandy Baker
	NVN	149.90	401,362	LVN Nursing	
	NXN	18.21	48,758	Pharmaceutical	
Total FTES Revenue			1,830,412		
Instructional Expense Budget:	NRN	12300	10,267		
	NRN	12301	3,192,885		
	NVN	12302	680,309		
	NXN	12210	-		
Total Instructional Expense Budget			3,883,461		
Non-Instructional Expense Budget:					
Salaries and Benefits		60126 Total	709,432		
Supplies & Services		60126 Total	18,898		
Total Expense Budget			4,611,791		
Art	ART	532.72	1,426,373	Art	Scott Bauer
Instructional Expense Budget:	ART	10020	590,318		
	ART	10021	393,511		
	ART	10022	100,308		
	ART	10023	202,130		
Total Instructional Expense Budget			1,286,267		
Non-Instructional Expense Budget:					
Salaries and Benefits		60122 Total	52,580		
Supplies & Services		60122 Total	2,906		
Total Expense Budget			1,341,753		

Performing Arts	DAN	218.29	584,478	Dance	Scott Bauer
	MUS	682.40	1,827,146	Music	
	THE	210.55	563,754	Theater	
	Total FTES Revenue		2,975,377		
Instructional Expense Budget:	DAN	10080	553,772		
	MUS	10040	2,091,833		
	THE	10060	44,625		
	THE	10070	692,593		
Total Instructional Expense Budget			3,382,823		
Non-Instructional Expense Budget:					
Salaries and Benefits		60123 Total	403,314		
Supplies & Services		60123 Total	-		
Total Expense Budget			3,786,137		
Behavioral Sciences	ADJ	176.84	473,494	Administration of Justice	Tammy Kearn
	ANT	155.15	415,419	Anthropology	
	PHY	344.87	923,399	Psychology	
	SOC	356.98	955,824	Sociology	
	Total FTES Revenue		2,768,137		
Instructional Expense Budget:	ADJ	21050	420,126		
	ADJ	21054	42,061		
	ADJ	21055	16,772		
	ANT	22020	322,300		
	ANT	22022	31,237		
	PHY	19020	430,657		
	SOC	22080	692,933		
	Total Instructional Expense Budget			1,956,086	
Non-Instructional Expense Budget:					
Salaries and Benefits		60140 Total	78,880		
Supplies & Services		60140 Total	241		
Total Expense Budget			2,035,207		
Communication Studies	COM	411.45	1,101,669	Communications	Tammy Kearn
	COM	15060	972,699		
	COM	49302	1,008,461		
	Total Instructional Expense Budget		1,981,160		
Non-Instructional Expense Budget:					
Salaries and Benefits		60119 Total	96,263		
Supplies & Services		60119 Total	641		
Total Expense Budget			2,078,064		

Economics, Geo, Poli Sci	ECO	143.33	383,770	Economics	Tammy Kearn
	GEO	128.42	343,848	Geography	
	POL	227.78	609,888	Poli Sci	
	Total FTES Revenue		1,337,506		
Instructional Expense Budget:	ECO	22040	465,500		
	GEO	19140	150,419		
	GEO	22060	212,218		
	POL	22070	454,832		
	Total Instructional Expense Budget		1,282,969		
Non-Instructional Expense Budget:					
Salaries and Benefits		60139 Total	53,444		
Supplies & Services		60139 Total	-		
	Total Expense Budget		1,336,413		
English & Media Studies	ENG	1705.23	4,565,803	English	Tammy Kearn
	FST	19.23	51,489	Film Studies	
	ILA	12.21	32,693	Interdisciplinary Studies	
	JOU	22.35	59,843	Journalism	
	REA	201.18	538,665	Reading	
	Total FTES Revenue		5,248,493		
Instructional Expense Budget:	ENG	15010	3,106,304		
	ENG	15020	31,582		
	ENG	15030	217,434		
	ENG	15070	54,592		
	FST	06121	64,391		
	JOU	06020	190,532		
	REA	49307	810,147		
	Total Instructional Expense Budget		4,474,982		
Non-Instructional Expense Budget:					
Salaries and Benefits		60118 Total	127,704		
Supplies & Services		60118 Total	4,130		
	Total Expense Budget		4,606,816		

History/Humanities/Philosophy	HIS	397.78	1,065,068	History	Tammy Kearn	
	HUM	123.11	329,631	Humanities		
	MIL	3.82	10,228	Military Science / History		
	PHI	159.74	427,708	Philosophy		
	Total FTES Revenue			1,832,635		
Instructional Expense Budget:	HIS	22050	815,984			
	HUM	49033	216,800			
	MIL	18010	-			
	PHI	15090	425,291			
Total Instructional Expense Budget			1,458,075			
Non-Instructional Expense Budget:						
Salaries and Benefits		60138 Total	67,758			
Supplies & Services		60138 Total	985			
Total Expense Budget			1,526,818			
World Languages	ESL	137.18	367,303	English as a Second Language	Tammy Kearn	
	AML	166.65	446,210	American Sign Language		
	ARA	49.47	132,457	Arabic		
	FRE	45.19	120,998	French		
	ITA	55.69	149,112	Italian		
	JPN	60.04	160,759	Japanese		
	RUS	13.47	36,066	Russian		
	SPA	224.25	600,436	Spanish		
	Total FTES Revenue			2,013,341		
	Instructional Expense Budget:	ESL	49308	573,568		
AML		08500	497,822			
AML		08501	167,722			
ARA		11120	159,448			
FRE		11020	170,182			
ITA		11040	171,830			
JPN		11080	173,354			
RUS		11060	22,462			
SPA		11050	763,098			
Total Instructional Expense Budget			2,699,486			
Non-Instructional Expense Budget:						
Salaries and Benefits		60120 Total	89,308			
Supplies & Services		60120 Total	837			
Total Expense Budget			2,789,631			
Chemistry	CHE	495.66	1,327,144	Chemistry	Virginia McKee-Leone	
Instructional Expense Budget:	CHE	19050	1,290,576			
Non-Instructional Expense Budget:						
Salaries and Benefits		60137 Total	138,941			
Supplies & Services		60137 Total	773			
Total Expense Budget			1,430,290			

Kinesiology	KIN	989.78	2,650,165	Kinesiology	Virginia McKee-Leone
Instructional Expense Budget:	KIN	08350	686,447		
	KIN	08351	397,451		
	KIN	08352	48,185		
	KIN	08355	2,123,078		
	KIN	08356	24,083		
	KIN	08357	143,473		
	KIN	08358	39,065		
	KIN	12700	51,735		
Total Instructional Expense Budget			3,513,517		
Non-Instructional Expense Budget:					
Salaries and Benefits		60130 Total	175,147		
Supplies & Services		60130 Total	-		
Total Expense Budget			3,688,664		
Life Sciences	AMY	209.22	560,193	Anatomy & Physiology	Virginia McKee-Leone
	BIO	421.05	1,127,374	Biology	
	HES	129.10	345,669	Health Education	
	MIC	70.09	187,668	Microbiology	
Total FTES Revenue			2,220,903		
Instructional Expense Budget:	AMY	04100	508,486		
	BIO	04010	1,123,713		
	BIO	04020	48,043		
	BIO	04070	40,365		
	HES	08370	156,498		
	MIC	04030	193,025		
Total Instructional Expense Budget			2,070,130		
Non-Instructional Expense Budget:					
Salaries and Benefits		60136 Total	97,776		
Supplies & Services		60136 Total	475		
Total Expense Budget			2,168,381		
Mathematics	MAT	1950.93	5,223,672	Math	Virginia McKee-Leone
Instructional Expense Budget:	MAT	17010	3,222,533		
	MAT	49304	317,429		
Total Instructional Expense Budget			3,539,962		
Non-Instructional Expense Budget:					
Salaries and Benefits		60135 Total	260,594		
Supplies & Services		60135 Total	3,781		
Total Expense Budget			3,804,337		

Physical Science	AST	59.17	158,429	Astronomy	Virginia McKee-Leone	
	GEO	52.89	141,615	Geology		
	OCE	33.27	89,081	Oceanography		
	PHS	7.06	18,903	Physical Science		
	PHY	118.07	316,136	Physics		
	Total FTES Revenue		724,165			
Instructional Expense Budget:	AST	19110	135,877			
	GEO	19140	150,419			
	GEO	22060	212,218			
	OCE	19190	72,320			
	PHS	19010	-			
	PHY	19020	430,657			
	Total Instructional Expense Budget		1,001,491			
Non-Instructional Expense Budget:						
Salaries and Benefits		60134 Total	41,529			
Supplies & Services		60134 Total	804			
	Total Expense Budget		1,043,824			
Senior Citizens	SCE**	45.93		Senior Citizens		
** Associated instructional costs included with each discipline						
Administration						
CE Retiree Benefits						
Salaries and Benefits		59990 Total	673,606		Mazie Brewington	
Academic Affairs - Vice President						
Salaries and Benefits		60102 Total	592,224		Virginia McKee-Leone	
Supplies & Services		60102 Total	202,650			
			794,874			
Instructional Support						
Salaries and Benefits		60104 Total	289,933		Patricia Avila	
Supplies & Services		60104 Total	107,805			
			397,738			

Open Campus				
Salaries and Benefits	60107 Total		330,313	
Supplies & Services	60107 Total		221,794	
			552,107	
Faculty Senate				Mark Sellick
Salaries and Benefits	60150 Total		137,110	
Supplies & Services	60150 Total		4,330	
			141,440	
CTA				Darius Haghghat
Salaries and Benefits	60156 Total		67,226	
Supplies & Services	60156 Total		-	
			67,226	
President's Office				Dr. Wolde-Ab Isaac
Salaries and Benefits	60156 Total		338,609	
Supplies & Services	60156 Total		295,380	
			633,989	
Dean of Instruction - Fine and Performing Arts				Scott Bauer
Salaries and Benefits	60172 Total		305,414	
Supplies & Services	60172 Total		28,718	
			334,132	
Dean of Instruction - Sciences				
Salaries and Benefits	60172 Total		490,989	Virginia McKee-Leone
Supplies & Services	60172 Total		18,102	
			509,091	
Languages, Humanities & Social Sciences				
Salaries and Benefits	60172 Total		578,633	Tammy Kearn
Supplies & Services	60172 Total		17,809	
			596,442	
Assoc Dean,, Educational Programs				
Salaries and Benefits	60181 Total		303,080	Debbie Whitaker-Menesses
Supplies & Services	60181 Total		4,593	
			307,673	

Learning Center / Tutorial					
Salaries and Benefits	61100 Total		250,053		
Supplies & Services	61100 Total		1,975		
			<u>252,028</u>		
Instructional Media Center					Henry Bravo
Salaries and Benefits	61300 Total		906,003		Mazie Brewington
Supplies & Services	61300 Total		32,635		
			<u>938,638</u>		
Admissions and Records (A&R)					Dawn Valencia
Salaries and Benefits	61200 Total		922,592		
Supplies & Services	61200 Total		126,116		
			<u>1,048,708</u>		
Commencement					Dawn Valencia
Salaries and Benefits	61260 Total		-		
Supplies & Services	61260 Total		7,072		
			<u>7,072</u>		
International Students					Mike Haley
Salaries and Benefits	62180 Total		453,927		
Supplies & Services	62180 Total		89,546		
			<u>543,473</u>		
Evaluators					Dawn Valencia
Salaries and Benefits	62190 Total		-		
Supplies & Services	62190 Total		5,411		
			<u>5,411</u>		
Transfer Center					Ellen Brown
Salaries and Benefits	63020 Total		1,719		
Supplies & Services	63020 Total		61,400		
			<u>63,119</u>		

EOPS					Cecilia Alvarado
Salaries and Benefits	64341 Total		65,620		
Supplies & Services	64341 Total		-		
			<u>65,620</u>		
Health Services					Cecilia Alvarado
Salaries and Benefits	64400 Total		7,223		
Supplies & Services	64400 Total		-		
			<u>7,223</u>		
Vice President Student Services					Cecilia Alvarado
Salaries and Benefits	64500 Total		318,152		
Supplies & Services	64500 Total		81,238		
			<u>399,390</u>		
Student Support Services					Cecilia Alvarado
Salaries and Benefits	64510 Total		8,018		
Supplies & Services	64510 Total		-		
			<u>8,018</u>		
College Student Services					Vacant - Student Services
Salaries and Benefits	64520 Total		299,762		
Supplies & Services	64520 Total		8,665		
			<u>308,427</u>		
Financial Aide Administration					Vacant - Student Services
Salaries and Benefits	64600 Total		693,178		
Supplies & Services	64600 Total		13,331		
			<u>706,509</u>		
Veterans Services					Dawn Valencia
Salaries and Benefits	64800 Total		209,177		
Supplies & Services	64800 Total		-		
			<u>209,177</u>		

Facilities - Equipment Maintenance					Scott Zwart
Salaries and Benefits	65110 Total		47,789		Mazie Brewington
Supplies & Services	65110 Total		153,756		
			201,545		
Facilities - Building Maintenance					Scott Zwart
Salaries and Benefits	65130 Total		1,334,889		Mazie Brewington
Supplies & Services	65130 Total		242,464		
			1,577,353		
Facilities - Vehicle Maintenance					Scott Zwart
Salaries and Benefits	65150 Total		97,099		Mazie Brewington
Supplies & Services	65150 Total		72,452		
			169,551		
Facilities - Pool Services					Scott Zwart
Salaries and Benefits	65160 Total		-		Mazie Brewington
Supplies & Services	65160 Total		135,686		
			135,686		
Facilities - Custodial Services					Scott Zwart
Salaries and Benefits	65300 Total		1,920,192		Mazie Brewington
Supplies & Services	65300 Total		156,971		
			2,077,163		
Facilities - Grounds Maintenance					Scott Zwart
Salaries and Benefits	65500 Total		1,159,713		Mazie Brewington
Supplies & Services	65500 Total		84,627		
			1,244,340		
Facilities - Utilities					Scott Zwart
Salaries and Benefits	65710 Total		-		Mazie Brewington
Supplies & Services	65710 Total		2,029,927		
			2,029,927		
Facilities - Recycling					Scott Zwart
Salaries and Benefits	65720 Total		-		Mazie Brewington
Supplies & Services	65720 Total		5,707		
			5,707		

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Facilities - Recycling					Scott Zwart
Salaries and Benefits	65720 Total		-		Mazie Brewington
Supplies & Services	65720 Total		5,707		
			5,707		
Facilities - Telephones					Mazie Brewington
Salaries and Benefits	65750 Total		-		Rick Herman
Supplies & Services	65750 Total		78,346		
			78,346		
Institutional Effectiveness					Wendy McEwen
Salaries and Benefits	66160 Total		140,908		
Supplies & Services	66160 Total		42,387		
			183,295		
District Institutional Effectiveness					Wendy McEwen
Salaries and Benefits	66190 Total		246,627		
Supplies & Services	66190 Total		10,533		
			257,160		
Accreditation					Virginia McKee-Leone
Salaries and Benefits	66300 Total		165,388		
Supplies & Services	66300 Total		29,106		
			194,494		
Foundation					Amy Cardullo
Salaries and Benefits	67100 Total		94,741		
Supplies & Services	67100 Total		-		
			94,741		
Auxiliary Business Services					Michael Wright
Salaries and Benefits	67210 Total		162,735		Mazie Brewington
Supplies & Services	67210 Total		8,982		
			171,717		
College Administrative Services					Mazie Brewington
Salaries and Benefits	67290 Total		562,154		
Supplies & Services	67290 Total		1,672,617		
			2,234,771		
College Non-Instructional Retirees					Mazie Brewington
Salaries and Benefits	67400 Total		334,068		
Supplies & Services	67400 Total				
			334,068		

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College Non-Instructional Retirees					Mazie Brewington
Salaries and Benefits	67400 Total		334,068		
Supplies & Services	67400 Total				
			334,068		
Staff Development - Academic Affairs					Virginia McKee-Leone
Salaries and Benefits	67500 Total		3,987		
Supplies & Services	67500 Total		4,802		
			8,789		
Staff Development - Dean of Instruction					Virginia McKee-Leone
Salaries and Benefits	67500 Total		34,990		
Supplies & Services	67500 Total		-		
			34,990		
Staff Services					Mazie Brewington
Salaries and Benefits	67710 Total		86,974		
Supplies & Services	67710 Total		-		
			86,974		
Campus Security					Mazie Brewington
Salaries and Benefits	67740 Total		327,704		James Miyashiro
Supplies & Services	67740 Total		24,482		
			352,186		
Facilities - Campus Safety					Scott Zwart
Salaries and Benefits	67750 Total		-		Mazie Brewington
Supplies & Services	67750 Total		72,780		
			72,780		
Facilities - Hazardous Materials					Scott Zwart
Salaries and Benefits	67760 Total		-		Mazie Brewington
Supplies & Services	67760 Total		35,856		
			35,856		
Facilities - Administrative Support Center					Juan Lopez
Salaries and Benefits	67770 Total		362,263		Mazie Brewington
Supplies & Services	67770 Total		93,311		
			455,574		

IMC -- Micro Support					Henry Bravo
Salaries and Benefits	67840 Total		576,116		Mazie Brewington
Supplies & Services	67840 Total		6,338		
			582,454		
Community Outreach					Vacant
Salaries and Benefits	68280 Total		296,141		Dawn Valencia
Supplies & Services	Total		15,026		
			311,167		
Community Use of Facilities					Mazie Brewington
Salaries and Benefits	68310 Total		31,180		
Supplies & Services	68310 Total		496,054		
			527,234		
Planetarium					Scott Blair
Salaries and Benefits	68320 Total		4,913		
Supplies & Services	68320 Total		-		
			4,913		
Internal Use of Facilities					Scott Zwart
Salaries and Benefits	68330 Total		76,235		Mazie Brewington
Supplies & Services	68330 Total		-		
			76,235		
Auditorium					Scott Bauer
Salaries and Benefits	68340 Total		207,369		
Supplies & Services	68340 Total		55,472		
			262,841		
Art Gallery					Scott Bauer
Salaries and Benefits	68350 Total		25,919		
Supplies & Services	68350 Total		13,293		
			39,212		
Swimming Pool - Athletics					Jim Wooldridge
Salaries and Benefits	68370 Total		5,348		Steve Sigloch
Supplies & Services	68370 Total		-		
			5,348		
Facilities - Food Services					Scott Zwart
Salaries and Benefits	69430 Total		20,213		Cheryl Ruzak
Supplies & Services	69430 Total		-		
			20,213		

Student Co-Curricular Activities				Doug Graham
Salaries and Benefits	69600 Total		318,621	Deborah Hall
Supplies & Services	69600 Total		1,215	
			319,836	
Intramural Sports				Jim Wooldrige
Salaries and Benefits	69620 Total		552,956	
Supplies & Services	69620 Total		-	
			552,956	
Sports Information				Jim Wooldrige
Salaries and Benefits	69621 Total		4,510	
Supplies & Services	69621 Total		4,085	
			8,595	
Student Ambassadors				Dawn Valencia (?)
Salaries and Benefits	69650 Total		5,559	
Supplies & Services	69650 Total		1,995	
			7,554	
Dance Concerts & Festivals				Scott Bauer (?)
Salaries and Benefits	69670 Total		-	
Supplies & Services	69670 Total		6,300	
			6,300	
Dance Concerts & Festivals				Scott Bauer (?)
Salaries and Benefits	69670 Total		-	
Supplies & Services	69670 Total		6,300	
			6,300	
Model UN				Ward Schinke
Salaries and Benefits	69680 Total		4,985	
Supplies & Services	69680 Total		14,630	
			19,615	
College Newspaper				Allan Lovelace
Salaries and Benefits	69690 Total		2,867	
Supplies & Services	69690 Total		12,890	
			15,757	

APPENDIX F

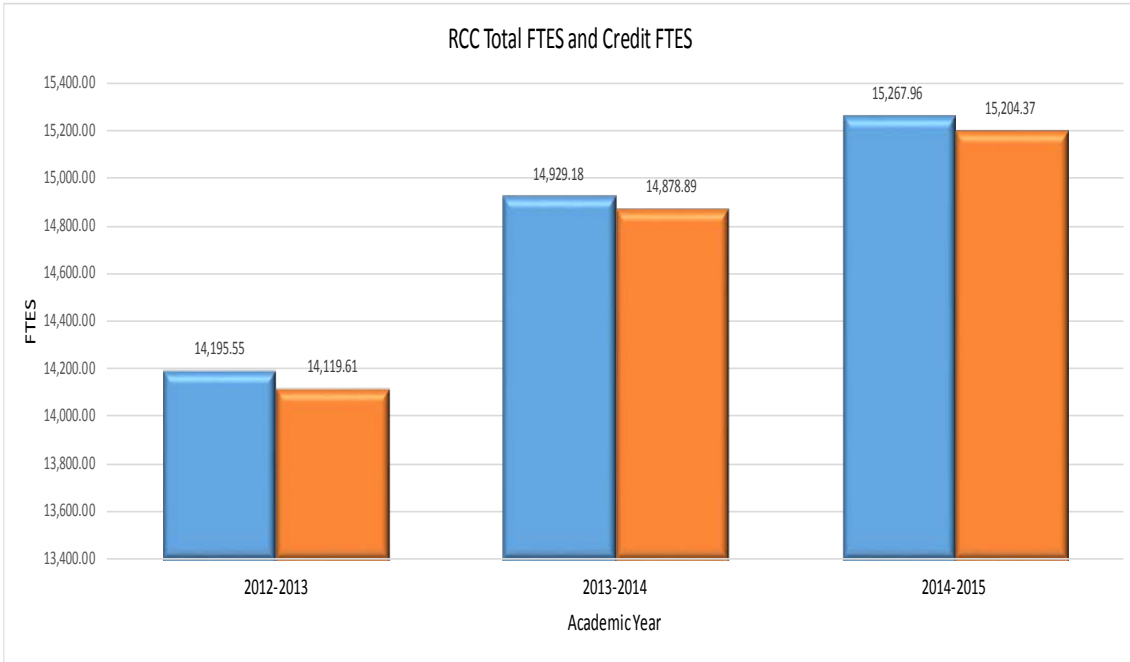
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Total FTES

2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
16,242.52	14,890.77	14,195.55	14,929.18	15,267.96

Credit FTES

2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
16,141.16	14,770.45	14,119.61	14,878.89	15,204.37



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APPENDIX G

APPENDIX G

GLOSSARY OF TERMS

50 Percent Law: The “50 Percent Law”, as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College Districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs. The *Annual Financial and Budget Report* (CCFS-311) includes actual data on the District’s current expense of education and compliance with the 50% Law. (See Current Expense of Education.)

Abatement: The return of part or all of an item of income or expenditure to its source.

Administrative Unit Outcomes (AUOs): Similar to SLOs, administrative outcomes determine what the expected outcomes are for offices and departments that provide services and administrative support rather than instruction.

Apportionment: Allocation of state or federal aid, District taxes, or other moneys to community College Districts or other governmental units.

Budget: A plan of financial operation for a given period for specified purposes consisting of an estimate of revenue and expenditures.

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

Capital Outlay: The acquisition of fixed assets or additions to fixed asset, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Charts of Accounts: A systematic list of accounts applicable to a specific entity.

Community 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 services.

Contract Services: Services rendered by personnel who are not on the payroll of the College system, including all related expenses covered by the contract.

Current Expenses of Education (CEE): EC 84362, CRR 59200 et seq. The current General Fund operating expenditures of a community College District excluding expenditures for food services, community services, object classifications 6000 (except Equipment Replacement) and 7000, and other costs specified in laws and regulations.

Current Liabilities: Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Deferred Income: Revenue received prior to being earned such as bonds sold at a premium, advances received on federal or State program grants, or registration fees received for a subsequent period.

Deficit: Excess of liabilities over assets.

Direct Expenses or Costs: Expenses that can be separately identified and charged as a party of the cost of an activity, department, services, or a product.

Employee Benefits: 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 part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contribution to employee retirement; (3) District share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

Encumbrances: Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Entitlement: An amount of money to which an entity has a right as determined by the granting or awarding party.

Expenses of Education: This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 to 6700.

Expenses: Expenditures made or liabilities incurred for goods and services used in the current year.

Fiscal Year: For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year which can by agreement begin at any time and end one year later.

Fixed Assets: Assets of permanent character having continuing value such as land, buildings, machinery, furniture, and equipment.

Fixed Costs: Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-time Equivalent (FTE) Employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work-load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be $380/40$ or 9.5 FTE.

Full-time Equivalent Students (FTES): An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in computation of state support for California Community Colleges (see form CCF-320, "Apportionment Attendance Report").

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.

Fund Balance: The fund equity of governmental funds and Trust Funds; the difference between assets and liabilities within a fund.

General Fund: The fund 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.

Indirect Cost: Elements of cost necessary in the operation of the Local Educational Agency (LEA) or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such a determination exceeds the benefit of the determination.

Instructional Aide: A person employed to assist classroom instructors and other certificated personnel in the performance of their duties; in the supervision of students; and in instructional tasks which, in the judgment of the certificated personnel to whom the instructional aide is assigned, may be performed by a person not licensed as a classroom instructor (EC 88243)

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Long-term Debt: A loan that extends for more than one year from the beginning of the fiscal year.

Non-Instructional Program Review (NIPR): A program review completed by areas that do not have instructional responsibilities. In cases where a program provides instruction as well as support or services, an IPR will be completed.

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 or unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Program Accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Restricted Accounts: Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

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

Self-Insurance Fund: An Internal Service Fund designed to account for income and expenditures of self-insurance programs.

Student Learning Outcomes (SLOs): The expected knowledge, skills or attitudes students will have after completing a course, program, or leaving the institution after accomplishing an academic