

Board of Trustees Regular Meeting (VIII.G)

| | |
|--------------------|--|
| Meeting | June 17, 2025 |
| Agenda Item | Resources (VIII.G) |
| Subject | Resources Committee - Tentative Budget for FY 2025-26 and Notice of Public Hearing on the FY 2025-26 Final Budget |
| College/District | District |
| Funding | Various Resources |
| Recommended Action | Recommend approving the FY 2025-26 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed FY 2025-26 Final Budget will be available for public inspection beginning September 2, 2025 at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 16, 2025, to be followed by the adoption of the FY 2025-26 Final Budget. |

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2025-2026 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget that will be submitted in September for Board of Trustees approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees. This two-part budget process is necessary due to uncertainties associated with: 1) the State's as yet to be adopted budget for the coming fiscal year; 2) the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year and; 3) the District's year-end closing process which will be completed in August 2025.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2026 reflects a continuation of the adopted FY 2025-2026 budget, with modifications as described in the attachment.

In accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board of Trustees will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board of Trustees set September 16, 2025 as the date for the public hearing.

Pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice

Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

Prepared By: Aaron S. Brown, Vice Chancellor, Business & Financial Services
Misty Griffin, Director, Business Services

Attachment(s):

[Assumptions for Base Budget for FY 2025-26 Tentative Budget](#)
[Account Summaries for FY 2025-26 Tentative Budget](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
SIGNIFICANT ASSUMPTIONS FOR FY 2025-26 TENTATIVE BASE BUDGET
RESOURCE 1000
(in millions)

| | | |
|----|--|-----------|
| 1. | FY 2024-25 Ending Balance Projection: | \$ 71.11 |
| | a. FY 2024-2025 expenditure adjustments include: | |
| | i. Projected salary, benefits and operating cost savings | \$ 39.47 |
| 2. | FY 2025-2026 Base Revenue Budget Adjustments Include: | |
| | a. Student Centered-Funding Formula | \$ 14.27 |
| | b. Other | \$ 0.05 |
| 3. | FY 2025-2026 Base Expenditure Budget Adjustments Include: | |
| | a. Step/column/growth/placement/classification | \$ 2.26 |
| | b. Health Benefits (Net) | \$ 1.26 |
| | c. PERS (26.81%) | \$ (0.15) |
| | d. New Faculty Positions (16) | \$ 3.24 |
| | e. COLA 2.30% Estimate | \$ 5.65 |
| | f. Guided Pathways Standard of Care | \$ 2.00 |
| | g. RCC TSS Renovation Project | \$ (0.62) |
| | h. RCC LS/PS Reconstruction Project | \$ (0.37) |
| | i. College Budget Savings and Contingency | \$ (0.96) |
| | j. MVC Student Services Welcome Center | \$ 0.35 |
| | k. RCC Football Field & Running Track Project | \$ (0.02) |
| | l. RCC STEM Engagement Center | \$ (0.26) |
| | m. Indirect Expenditure Holding Account | \$ (0.77) |
| | n. Holding Account for Other Special General Fund Programs | \$ (0.83) |
| | o. GO Bond Planning/Feasibility | \$ (0.01) |
| | p. Other | \$ (0.07) |
| | q. Election Cost | \$ (0.60) |
| | r. Retirement Incentive | \$ (5.00) |
| | s. Intrafund transfer to Parking Services | \$ 1.07 |
| | t. Set-aside for Future Cost Increase FY 25-26 | \$ (1.16) |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

FISCAL YEAR 2025-2026

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Adopted Budget 2024-2025</u> | <u>Tentative Budget 2025-2026</u> |
|--|---|-------------------------------------|---------------------------------------|
| | <u>District</u> | | |
| <u>General Funds</u> | | | |
| <u>Unrestricted - Fund 11</u> | | | |
| <u>Resource</u> | | | |
| 1000 | General Operating | \$ 380,583,259 | \$ 392,197,502 |
| 1090 | Performance Riverside | 1,088,130 | 996,671 |
| 1110 | Bookstore (Contract-Operated) | 1,273,901 | 1,241,063 |
| 1170 | UpSkill RCCD | <u>282,269</u> | <u>783,923</u> |
| | Total Unrestricted General Funds | <u>383,227,559</u> | <u>395,219,159</u> |
| <u>Restricted - Fund 12</u> | | | |
| <u>Resource</u> | | | |
| 1050 | Parking | 5,332,595 | 5,421,298 |
| 1070 | Student Health | 4,647,226 | 4,784,565 |
| 1120 | Center for Social Justice and Civil Liberties | 644,851 | 671,124 |
| 1130 | Inland Empire Tech Bridge Center | 294,156 | 600,324 |
| 1180 | Redevelopment Pass-Through | 19,189,322 | 17,296,451 |
| 1190 | Grants and Categorical Programs | <u>194,553,312</u> | <u>153,959,778</u> |
| | Total Restricted General Funds | <u>224,661,462</u> | <u>182,733,540</u> |
| | Total General Funds | <u>607,889,021</u> | <u>577,952,699</u> |
| <u>Special Revenue - Funds 32 & 33</u> | | | |
| <u>Resource</u> | | | |
| 3200 | Food Services | 6,764,376 | 6,440,982 |
| 3300 | Child Care | <u>3,470,681</u> | <u>3,507,598</u> |
| | Total Special Revenue Funds | <u>10,235,057</u> | <u>9,948,580</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Adopted Budget 2024-2025</u> | <u>Tentative Budget 2025-2026</u> |
|--|---|-------------------------------------|---------------------------------------|
| <u>Capital Projects - Fund 41</u> | | | |
| <u>Resource</u> | | | |
| 4100 | State Construction & Scheduled Maintenance | 44,654,745 | 14,421,786 |
| 4130 | La Sierra Capital | 2,753,033 | 2,827,293 |
| 4131 | Spruce Capital | 3,317,522 | 3,489,026 |
| 4132 | Districtwide Solar Project | <u>30,010,974</u> | <u>3,038,080</u> |
| | Total Capital Projects Funds | <u>80,736,274</u> | <u>23,776,185</u> |
| <u>General Obligation Bond - Fund 43</u> | | | |
| <u>Resource</u> | | | |
| 4320 | 2025A Bonds | - | 183,040,268 |
| 4391 | 2019F Capital Appreciation Bonds | <u>6,773,918</u> | <u>2,036,565</u> |
| | Total General Obligation Bond Funds | <u>6,773,918</u> | <u>185,076,833</u> |
| <u>Internal Service - Fund 61</u> | | | |
| <u>Resource</u> | | | |
| 6100 | Self-Insured PPO Health Plan | 25,899,537 | 27,338,300 |
| 6110 | Self-Insured Workers' Compensation | 8,322,050 | 9,905,935 |
| 6120 | Self-Insured General Liability | <u>4,813,548</u> | <u>5,549,873</u> |
| | Total Internal Service Funds | <u>39,035,135</u> | <u>42,794,108</u> |
| <u>Other Internal Services - Fund 69</u> | | | |
| <u>Resource</u> | | | |
| 6900 | Other Internal Services, Retirees' Benefits | <u>5,754,991</u> | <u>6,714,612</u> |
| | Total Other Internal Services Funds | <u>5,754,991</u> | <u>6,714,612</u> |
| | Total District Funds | <u>\$ 750,424,396</u> | <u>\$ 846,263,017</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Adopted Budget 2024-2025</u> | <u>Tentative Budget 2025-2026</u> |
|------------------------|---------------------------------------|-------------------------------------|---------------------------------------|
| | <u>Expendable Trust and Agency</u> | | |
| | <u>Student Financial Aid Accounts</u> | | |
| | Student Federal Grants | \$ 91,375,000 | \$ 98,405,000 |
| | State of California Student Grants | 22,800,000 | 27,725,000 |
| | Local Scholarships Student Grants | <u>1,050,000</u> | <u>1,050,000</u> |
| | Total Student Financial Aid Accounts | <u>115,225,000</u> | <u>127,180,000</u> |
| | <u>Other Account</u> | | |
| | Associated Students of RCCD | <u>2,898,000</u> | <u>3,330,000</u> |
| | Total Expendable Trust and Agency | <u>\$ 118,123,000</u> | <u>\$ 130,510,000</u> |
| | Grand Total | <u><u>\$ 868,547,396</u></u> | <u><u>\$ 976,773,017</u></u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Est. Beginning Balances</u> <u>2025-2026</u> |
|--|---|--|
| | <u>District</u> | |
| <u>General Funds</u> | | |
| <u>Unrestricted - Fund 11</u> | | |
| <u>Resource</u> | | |
| 1000 | General Operating | \$ 71,711,440 |
| 1090 | Performance Riverside | 666,671 |
| 1110 | Bookstore (Contract-Operated) | 842,063 |
| 1170 | Customized Solutions | 198,455 |
| | Total Unrestricted General Funds | 73,418,629 |
| <u>Restricted - Fund 12</u> | | |
| <u>Resource</u> | | |
| 1050 | Parking | 303,445 |
| 1070 | Student Health | 2,437,625 |
| 1120 | Center for Social Justice and Civil Liberties | 55,424 |
| 1130 | Inland Empire Tech Bridge Center | 88,682 |
| 1180 | Redevelopment Pass-Through | 9,985,421 |
| 1190 | Grants and Categorical Programs | - |
| | Total Restricted General Funds | 12,870,597 |
| | Total General Funds | 86,289,226 |
| <u>Special Revenue - Funds 32 & 33</u> | | |
| <u>Resource</u> | | |
| 3200 | Food Services | 3,155,287 |
| 3300 | Child Care | 1,141,104 |
| | Total Special Revenue Funds | 4,296,391 |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Est. Beginning Balances 2025-2026</u> |
|--|---|--|
| <u>Capital Projects - Fund 41</u> | | |
| <u>Resource</u> | | |
| 4100 | State Construction & Scheduled Maintenance | 6,148,336 |
| 4130 | La Sierra Capital | 2,727,293 |
| 4131 | Spruce Capital | 3,361,777 |
| 4132 | Districtwide Solar Project | <u>2,877,331</u> |
| | Total Capital Projects Funds | <u>15,114,737</u> |
| <u>General Obligation Bond - Fund 43</u> | | |
| <u>Resource</u> | | |
| 4320 | 2025A Bonds | 182,040,268 |
| 4391 | 2019F Capital Appriecation Bonds | <u>1,886,565</u> |
| | Total General Obligation Bond Funds | <u>183,926,833</u> |
| <u>Internal Service - Fund 61</u> | | |
| <u>Resource</u> | | |
| 6100 | Self-Insured PPO Health Plan | 9,374,679 |
| 6110 | Self-Insured Workers' Compensation | 6,079,536 |
| 6120 | Self-Insured General Liability | <u>(818,257)</u> |
| | Total Internal Service Funds | <u>14,635,958</u> |
| <u>Other Internal Services - Fund 69</u> | | |
| <u>Resource</u> | | |
| 6900 | Other Internal Services, Retirees' Benefits | <u>5,732,759</u> |
| | Total Other Internal Services Funds | <u>5,732,759</u> |
| | Total District Funds | <u>\$ 309,995,904</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - EST BEGINNING BALANCES
2025-2026

| <u>Fund / Resource</u> | <u>Fund Name</u> | <u>Est. Beginning Balances</u> <u>2025-2026</u> |
|--------------------------------------|---------------------------------------|--|
| | <u>Expendable Trust and Agency</u> | |
| | <u>Student Financial Aid Accounts</u> | |
| Student Federal Grants | | \$ - |
| State of California Student Grants | | - |
| Local Scholarships Student Grants | | - |
| Total Student Financial Aid Accounts | | - |
| | <u>Other Account</u> | |
| Associated Students of RCCD | | 1,470,000 |
| Total Expendable Trust and Agency | | \$ 1,470,000 |
| Grand Total | | \$ 311,465,904 |

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

TENTATIVE OPERATING BUDGET
2025-2026

| | | |
|---|------------------|-----------------------|
| Estimated Beginning Balance, July 1 | | \$ 71,711,440 |
| Federal Income | | |
| Student Financial Aid Adm. Fees | \$ 230,031 | |
| Other Federal Revenue | <u>2,500</u> | |
| Total Federal Income | | 232,531 |
| State General Apportionment | | 165,136,631 |
| Other State Income | | |
| Apprenticeship | 1,124,015 | |
| Enrollment Fee Waiver Administration | 386,014 | |
| Education Protection Account | 34,488,747 | |
| Homeowner's Prop Tax Exemption | 450,044 | |
| Lottery | 6,000,000 | |
| Part-Time Faculty Compensation/Hours/Health Ins | 2,391,410 | |
| State Mandated Costs | 1,080,945 | |
| Other State Revenue | <u>20,000</u> | |
| Total Other State Income | | 45,941,175 |
| Local Income | | |
| RDA Asset Liquidation | 791,302 | |
| Property Taxes | 84,235,054 | |
| Food Sales / Commissions | 150,000 | |
| Stale Dated Checks (Resource 0800) | 58,956 | |
| Interest | 7,000,000 | |
| Enrollment Fees | 10,277,836 | |
| Nonresident Student Fees | 2,599,535 | |
| Transcript / Late Application Fees | 85,000 | |
| Other Student Fees | 183,152 | |
| Cosmetology / Dental Hygiene / Other Sales | 109,738 | |
| Leases and Rental Income | 880,709 | |
| Miscellaneous Local Income | <u>297,343</u> | |
| Total Local Income | | 106,668,625 |
| Other/Incoming Transfers | | |
| Sales - Obsolete Equipment | 7,100 | |
| Indirect Costs Recovery | <u>2,500,000</u> | |
| Total Other/Incoming Transfers | | <u>2,507,100</u> |
| Total Income | | <u>320,486,062</u> |
| Total Available Funds | | <u>\$ 392,197,502</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

Object Code

| | | | |
|------|---|------------------|-----------------------|
| 1100 | Regular Full-Time Teaching | \$ 62,308,142 | |
| 1200 | Regular Full-Time Non-Teaching | 27,602,057 | |
| 1300 | Part-Time Hourly Teaching and Overload | 41,758,668 | |
| 1400 | Part-Time Hourly Non-Teaching | <u>3,019,028</u> | |
| | Total Academic Salaries | | \$ 134,687,895 |
| 2100 | Regular Full-Time and Part-Time Classified | 57,220,830 | |
| 2200 | Regular Full-Time Instructional Aides | 3,787,845 | |
| 2300 | Student Help Non-Instructional and Classified Overtime | 2,295,789 | |
| 2400 | Student Help Instructional Aides | <u>400,498</u> | |
| | Total Classified Salaries | | 63,704,962 |
| 3000 | Employee Benefits | | 86,398,469 |
| 4000 | Books and Supplies | | 3,283,002 |
| 5000 | Services and Operating Expenditures | | 55,189,690 |
| 6000 | Capital Outlay | | 5,820,234 |
| 7000 | Other Student Aid | | 18,049 |
| 7300 | Interfund Transfers | | 200,000 |
| 8999 | Intrafund Transfers | | |
| | Bookstore (Resource 1110) | (871,257) | |
| | Center for Social Justice (Resource 1120) | 615,000 | |
| | College Work Study (Resource 1190) | 420,818 | |
| | UpSkills RCCD (Resource 1170) | - | |
| | DSP&S (Resource 1190) | 1,147,157 | |
| | Riverside City College Promise (Resource 1190) | 1,163,556 | |
| | Safety & Police (Resource 1050) | 3,090,700 | |
| | To Resource 1000 (Resource 0800) | (168,321) | |
| | From Resource 0800 - Unclaimed Property | 168,321 | |
| | Veterans Education (Resource 1190) | <u>4,842</u> | |
| | Total Intrafund Transfers | | <u>5,570,816</u> |
| | Total Resource 1000 Expenditures Excluding Contingency | | 354,873,117 |
| 7900 | Contingency / Reserve | | <u>37,324,385</u> |
| | Total Resource 1000 Expenditures Including Contingency / Reserves | | <u>\$ 392,197,502</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | | |
|--|----|---------------|----------------|
| Estimated Beginning Balance, July 1 | | \$ | 666,671 |
| Local Income | | | |
| Box Office Receipts | \$ | 72,000 | |
| Interest Income | | 78,000 | |
| Other Local Income | | <u>30,000</u> | |
| Total Local Income | | | 180,000 |
| Intrafund Transfer From Resource 1110 - Bookstore Fund | | | <u>150,000</u> |
| Total Income | | | <u>330,000</u> |
| Total Available Funds (TAF) | | \$ | <u>996,671</u> |

EXPENDITURES

Object Code

| | | | |
|---|-------------------------------------|----|----------------|
| 1000 | Academic Salaries | \$ | 18,414 |
| 2000 | Classified Salaries | | 70,682 |
| 3000 | Employee Benefits | | 45,405 |
| 4000 | Books and Supplies | | 6,000 |
| 5000 | Services and Operating Expenditures | | <u>223,576</u> |
| | Total Expenditures | | 364,077 |
| 7900 | Contingency/Reserves | | <u>632,594</u> |
| Total Resource 1090 Expenditures Including Contingency/Reserves | | \$ | <u>996,671</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|-------------------------------------|---------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 842,063 |
| Local Income | | |
| Commissions | \$ 350,000 | |
| Interest | <u>49,000</u> | |
| Total Local Income | | <u>399,000</u> |
| Total Available Funds (TAF) | | <u>\$ 1,241,063</u> |

EXPENDITURES

Object Code

| | | |
|------|---|---------------------|
| 5000 | Services and Operating Expenditures | \$ 43,600 |
| 7390 | Interfund Transfer to Resource 3200 | 95,000 |
| 7390 | Interfund Transfer to Resource 3300 | 75,000 |
| 8999 | Intrafund Transfer to Resource 1000 | 871,257 |
| 8999 | Intrafund Transfer to Resource 1090 | <u>150,000</u> |
| | Total Expenditures | 1,234,857 |
| 7900 | Contingency/Reserves | <u>6,206</u> |
| | Total Resource 1110 Expenditures Including Contingency/Reserves | <u>\$ 1,241,063</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|-------------------|
| Estimated Beginning Balance, July 1 | \$ 198,455 |
| Local Income | <u>585,468</u> |
| Total Available Funds (TAF) | <u>\$ 783,923</u> |

EXPENDITURES

Object Code

| | | |
|------|---|-------------------|
| 2000 | Classified Salaries | \$ 4,569 |
| 3000 | Employee Benefits | 2,351 |
| 4000 | Books and Supplies | 25,455 |
| 5000 | Services and Operating Expenditures | <u>438,054</u> |
| | Total Expenditures | 470,429 |
| 7900 | Contingency/Reserves | <u>313,494</u> |
| | Total Resource 1170 Expenditures Including Contingency/Reserves | <u>\$ 783,923</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|---|---------------------|
| Estimated Beginning Balance, July 1 | \$ 303,445 |
| Local Income | 2,027,153 |
| Intrafund Transfers From Resource 1000 - General Fund | <u>3,090,700</u> |
| Total Income | <u>5,117,853</u> |
| Total Available Funds (TAF) | <u>\$ 5,421,298</u> |

EXPENDITURES

Object Code

| | | |
|------|---|---------------------|
| 2000 | Classified Salaries | \$ 2,643,013 |
| 3000 | Employee Benefits | 1,288,061 |
| 4000 | Books and Supplies | 34,840 |
| 5000 | Services and Operating Expenditures | 951,445 |
| 6000 | Capital Outlay | <u>229,406</u> |
| | Total Expenditures | 5,146,765 |
| 7900 | Contingency/Reserves | <u>274,533</u> |
| | Total Resource 1050 Expenditures Including Contingency/Reserves | <u>\$ 5,421,298</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|---|---------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 2,437,625 |
| Local Income | | |
| Health Fees | \$ 1,852,843 | |
| Interest | 295,527 | |
| Other | <u>48,570</u> | |
| Total Local Income | | 2,196,940 |
| Intrafund Transfers From Resource 1000 - General Fund | | <u>150,000</u> |
| Total Income | | <u>2,346,940</u> |
| Total Available Funds (TAF) | | <u>\$ 4,784,565</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|---------------------|
| 1000 | Academic Salaries | \$ 705,635 |
| 2000 | Classified Salaries | 922,127 |
| 3000 | Employee Benefits | 753,716 |
| 4000 | Books and Supplies | 80,840 |
| 5000 | Services and Operating Expenditures | 220,387 |
| 6000 | Capital Outlay | <u>17,913</u> |
| | Total Expenditures | 2,700,618 |
| 7900 | Contingency/Reserves | <u>2,083,947</u> |
| Total Resource 1070 Expenditures Including Contingency/Reserves | | <u>\$ 4,784,565</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|--|-------------------|
| Estimated Beginning Balance, July 1 | \$ 55,424 |
| Local Income | 700 |
| Intrafund Transfer From Resource 1000 - General Fund | <u>615,000</u> |
| Total Income | <u>615,700</u> |
| Total Available Funds (TAF) | <u>\$ 671,124</u> |

EXPENDITURES

Object Code

| | |
|---|-------------------|
| 1000 Academic Salaries | \$ 267,229 |
| 2000 Classified Salaries | 99,435 |
| 3000 Employee Benefits | 134,699 |
| 4000 Books and Supplies | 20,800 |
| 5000 Services and Operating Expenditures | 84,726 |
| 6000 Capital Outlay | <u>30,463</u> |
| Total Expenditures | 637,352 |
| 7900 Contingency/Reserves | <u>33,772</u> |
| Total Resource 1120 Expenditures Including Contingency/Reserves | <u>\$ 671,124</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|-------------------------------------|---------------|-------------------|
| Estimated Beginning Balance, July 1 | | \$ 88,682 |
| Federal Income | \$ 427,262 | |
| Local Income | <u>84,380</u> | |
| Total Income | | <u>511,642</u> |
| Total Available Funds (TAF) | | <u>\$ 600,324</u> |

EXPENDITURES

Object Code

| | | |
|------|---|-------------------|
| 2000 | Classified Salaries | \$ 133,128 |
| 3000 | Employee Benefits | 62,373 |
| 4000 | Books and Supplies | 10,000 |
| 5000 | Services and Operating Expenditures | 327,855 |
| 6000 | Capital Outlay | <u>8,650</u> |
| | Total Expenditures | 542,006 |
| 7900 | Contingency/Reserves | <u>58,318</u> |
| | Total Resource 1130 Expenditures Including Contingency/Reserves | <u>\$ 600,324</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|-------------------------------------|------------------|----------------------|
| Estimated Beginning Balance, July 1 | | \$ 9,985,421 |
| Local Income | | |
| Interest | \$ 1,186,030 | |
| Redevelopment Agency Agreements | <u>6,125,000</u> | |
| Total Local Income | | <u>7,311,030</u> |
| Total Available Funds (TAF) | | <u>\$ 17,296,451</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|----------------------|
| 5000 | Services and Operating Expenditures | \$ 1,188,271 |
| 6000 | Capital Outlay | 9,203,305 |
| 7000 | Debt Retirement - Solar Project | <u>3,151,376</u> |
| | Total Expenditures | 13,542,952 |
| 7900 | Contingency/Reserves | <u>3,753,499</u> |
| Total Resource 1180 Expenditures Including Contingency/Reserves | | <u>\$ 17,296,451</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

| | |
|--|------------|
| Estimated Beginning Balance, July 1 | \$ - |
| Federal Income | |
| Adult Education and Family Literacy | \$ 214,652 |
| Apprenticeship Building America | 1,751,455 |
| Basic Needs for Postsecondary Students | 884,060 |
| Bridges to Baccalaureate - UCR | 47,034 |
| Californians for All College Corps | 593,877 |
| Career Training | 1,829,545 |
| Centers of Excellence for Veteran Student Success | 5,399 |
| Childcare Access Means Parents in School | 191,986 |
| Developing Hispanic Serving Institutions | 1,175,184 |
| Disabled Student Support Services | 106,150 |
| Engage, Empower, Succeed: Student Pathways | 1,178,334 |
| Federal Work Study | 1,265,626 |
| Foster & Kinship Care | 32,658 |
| Fresh Success | 91,366 |
| Garrett Lee Smith Campus Suicide Prevention | 170,032 |
| Inland Empire Technical Trade Center | 128,838 |
| Manufacturing Assistance | 100,000 |
| Minority Science and Engineering Improvement | 601,484 |
| National Science Foundation S-STEM | 914,001 |
| Norco Disabled Student Support Services | 181,272 |
| Norco Student Support Services | 212,617 |
| Norco Student Support Services STEM | 316,829 |
| Nursing Expansion | 1,703,593 |
| PACES: Pathways to Access, Completion, Equity & Success | 79,749 |
| Pathways to Success: Creating Opportunities in the Arts & Humanities | 44,513 |
| Perkins Title I-C | 1,806,167 |
| Procurement Assistance | 1,258,690 |
| Reducing Domestic Violence on Campus | 440,831 |
| Regional Collaboration and Coordination | 252,172 |
| Soil Science Integrated Learning and Career Opportunity | 132,095 |
| S-STEM Accelerating Chemistry Engagement & Success | 437,184 |
| Student Support Services Project | 101,152 |
| Student Support Services TRIO MV | 248,378 |
| Substance Abuse and Mental Health Services | 162,231 |
| Talent Search Program - 21/26 | 338,691 |
| TANF | 179,375 |
| Title III STEM - 21/26 | 2,130,697 |
| Title V - 21/26 | 1,716,464 |
| Upward Bound - Corona High School 22/27 | 648,945 |
| Upward Bound - Centennial High School 22/27 | 549,697 |
| Upward Bound Math and Science - Norco | 459,542 |
| Upward Bound Math and Science - Vista Del Lago HS 22/27 | 550,082 |
| Upward Bound- MVC- Valley View HS 22/27 | 554,413 |
| Upward Bound- Norte Vista High School 22/27 | 795,485 |
| Upward Bound TRIO- Patriot HS | 246,241 |
| Upward Bound TRIO- Jurupa Valley/Rubidoux | 873,292 |
| Upward Bound Veterans | 375,960 |
| Veterans Education | 59,190 |
| Veterans Student Support Services | 98,045 |
| Virginia Tech S - STEM Research Accelerator | 15,000 |
| Total Federal Income | 28,250,273 |

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

TENTATIVE OPERATING BUDGET
2025-2026

State Income

| | |
|--|------------|
| AB 86 Adult Education Block Grant | 1,048,955 |
| African American Male Education Network Development | 9,098 |
| Asian American, Native Hawaiian and Pacific Islander | 320,218 |
| Basic Needs Centers | 2,066,496 |
| CAI- Chabot Las Positas- Robert Half Cybersecurity | 104,448 |
| CalFresh Outreach | 5,767 |
| California Apprenticeship Initiative | 248,162 |
| California College Promise | 3,527,401 |
| CalWORKs | 1,306,130 |
| Campus Safety & Sexual Assault | 3,770 |
| CARE | 1,363,075 |
| CCAP STEM Pathways Academy | 538,943 |
| Center of Excellence | 800,000 |
| Clean Mobility Voucher Pilot | 1,500,000 |
| College and Career Access Pathways | 28,353 |
| Common Course Numbering | 2,705,707 |
| COVID-19 Recovery Block Grant | 1,738,081 |
| Culturally Responsive Pedagogy and Practices | 134,998 |
| Dreamer Resource Liaison Support | 1,038,869 |
| DSP&S Allocation | 4,733,239 |
| Early Childhood Education Center | 137,615 |
| EEO Best Practices | 78,508 |
| English Language Learner Healthcare | 1,089,667 |
| EOPS | 5,631,171 |
| Equitable Placement, Support and Completion | 689,521 |
| Faculty and Staff Diversity | 193,179 |
| Financial Aid Technology | 199,426 |
| Foothill-De Anza CCD CVC- OEI | 4,941 |
| Foster & Kinship Care Education | 68,083 |
| Foster Youth College Access Demonstration | 180,000 |
| From Classroom to Community - Regents UC | 91,944 |
| Greater LA Data Science Pathways | 107,780 |
| Guided Pathways | 436,116 |
| High Road to Correctional Health Professions | 311,244 |
| High Road Training Partnership | 875,918 |
| Homeless & Housing Insecure Pilot | 217,472 |
| Inland Engineering Pathways Partnership K-16 | 705,963 |
| Innovation and Effectiveness - Santa Clarita CCD | 200,000 |
| Innovation in Higher Education | 289,869 |
| Instructional Equipment | 1,243,632 |
| K12 PC and K14 Technical Assistance Provider | 1,980,041 |
| K-12 Strong Workforce | 23,864,605 |
| LAUNCH Apprenticeship Innovation Funding Training | 21,312 |
| LGBTQ+ | 640,959 |
| Lottery | 7,254,390 |

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

TENTATIVE OPERATING BUDGET
2025-2026

| | | |
|--|------------------|-------------|
| Mental Health Support | 920,655 | |
| MESA-Mathematics, Engineering, and Science Achievement Program | 3,351,961 | |
| Middle College High School | 275,876 | |
| Military Articulation Platform Summit and Funding | 2,072,298 | |
| NextUp | 2,687,656 | |
| Nursing Assistant Training | 756,137 | |
| Nursing Education Program Support | 180,905 | |
| Pathway to Cyber Success | 312,689 | |
| Pathway to Law School | 30,959 | |
| Pipe-Line | 163,133 | |
| Promoting Achievable College Transitions | 964,864 | |
| Puente Program | 300,000 | |
| Puente Project - Regents UC | 89,764 | |
| Regional Collaboration and Coordination | 2,237,035 | |
| Regional Equity and Recovery Partnership | 98,785 | |
| Retention & Enrollment Outreach | 1,643,362 | |
| Rising Scholars Network | 2,852,761 | |
| Seamless Transfer of Ethnic Studies | 24,192 | |
| SFAA - Base | 516,045 | |
| SFAA - Capacity | 1,499,473 | |
| SFAA - One-Time | 204,224 | |
| Song Brown RN Special Program | 732,131 | |
| Staff Development | 119,878 | |
| Strong Workforce Local | 3,414,099 | |
| Strong Workforce Regional | 6,853,692 | |
| Student Equity and Achievement | 13,573,143 | |
| Student Food & Housing Support (Basic Needs) | 348,752 | |
| Student Transfer Achievement Reform | 1,199,809 | |
| Systemwide Technology and Data Security | 513,996 | |
| Tobacco Community Research Study | 3,300 | |
| UC Riverside Math Discovery | 44,286 | |
| UCR Health Professions Pathway | 20,000 | |
| Umoja | 867,315 | |
| Veterans Mental Health Demonstration Project | 148,976 | |
| Veterans Resource Center | 357,469 | |
| Zero Textbook Cost Program | <u>1,570,849</u> | |
| Total State Income | | 120,685,535 |

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

TENTATIVE OPERATING BUDGET
2025-2026

Local Income

| | | |
|--|---------------|-----------|
| Adult Learner Focused SEM | 13,252 | |
| CACT Seminars | 15,180 | |
| CalEITC/CTC | 1,829 | |
| California Wellness Foundation - Rising Scholars | 191,822 | |
| California Youth Leadership Corps | 71,728 | |
| Career Ladders Program | 437 | |
| Foster Youth Support Services | 4,002 | |
| Gateway to College | 150,000 | |
| Intelecom Intelligent Telecommunications | 684,181 | |
| Intn'l Student Capital Outlay Surcharge | 622,274 | |
| Launch Flex Fund | 267 | |
| Middle College High School - Val Verde | 120,000 | |
| Middle College High School - Moreno Valley | 120,000 | |
| Mustangs Eat | 2,000 | |
| NASA Community College Aerospace Scholars | 4,213 | |
| National Assn. for CC Entrepreneurship | 1,933 | |
| National Assn. of College & University Business Officers | 27,899 | |
| Non-Traditional Employment for Women | 1,611 | |
| Nuview USD Early College High School | 150,000 | |
| Reach | 39,219 | |
| Trustee Fellowship Award | <u>65,750</u> | |
| Total Local Income | | 2,287,597 |

Interfund and Intrafund Transfers

| | | |
|--|--------------|--------------------|
| RCC Promise Program (from Resource 1000) | 1,163,556 | |
| DSP&S Match/Over (from Resource 1000) | 1,147,157 | |
| Federal Work Study (from Resource 1000) | 420,818 | |
| Veterans Education | <u>4,842</u> | |
| Total Interfund and Intrafund Transfers | | <u>2,736,373</u> |
| Total Income | | <u>153,959,778</u> |

| | |
|-----------------------|-----------------------|
| Total Available Funds | <u>\$ 153,959,778</u> |
|-----------------------|-----------------------|

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

TENTATIVE OPERATING BUDGET
2025-2026

| <u>Object Code</u> | | <u>Expenditures</u> | |
|---|-------------------------------------|---------------------|-----------------------|
| 1000 | Academic Salaries | \$ | 13,756,393 |
| 2000 | Classified Salaries | | 25,841,289 |
| 3000 | Employee Benefits | | 18,580,222 |
| 4000 | Books and Supplies | | 14,285,751 |
| 5000 | Services and Operating Expenditures | | 64,393,392 |
| 6000 | Capital Outlay | | 6,467,203 |
| 7000 | Direct Aid to Students | | <u>10,635,528</u> |
| | Total Expenditures | | 153,959,778 |
| 7900 | Contingency / Reserves | | <u>-</u> |
| Total Resource 1190 Expenditures Including Contingency / Reserves | | | <u>\$ 153,959,778</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|--|----------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 3,155,287 |
| Local Income | | |
| Food Sales/Commissions | \$ 2,920,950 | |
| Pepsi Sponsorship | 118,500 | |
| Interest | <u>151,245</u> | |
| Total Local Income | | 3,190,695 |
| Interfund Transfer From Resource 1110 - Bookstore Fund | | <u>95,000</u> |
| Total Income | | <u>3,285,695</u> |
| Total Available Funds (TAF) | | <u>\$ 6,440,982</u> |

EXPENDITURES

Object Code

| | | |
|------|---|---------------------|
| 2000 | Classified Salaries | \$ 1,382,334 |
| 3000 | Employee Benefits | 728,419 |
| 4000 | Books and Supplies | 1,428,665 |
| 5000 | Services and Operating Expenditures | 360,614 |
| 6000 | Capital Outlay | <u>50,830</u> |
| | Total Expenditures | 3,950,862 |
| 7900 | Contingency/Reserves | <u>2,490,120</u> |
| | Total Resource 3200 Expenditures Including Contingency/Reserves | <u>\$ 6,440,982</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|--|---------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 1,141,104 |
| Federal Income | | |
| Lunch Program | | 25,000 |
| State Income | | |
| Tax Bailout Funds | | 96,000 |
| Local Income | | |
| Parent Fees | \$ 1,800,000 | |
| Interest Income | <u>45,494</u> | |
| Total Local Income | | 1,845,494 |
| Interfund Transfer From Resource 1000 - General Fund | | 325,000 |
| Interfund Transfer From Resource 1110 - Bookstore Fund | | <u>75,000</u> |
| Total Income | | <u>2,366,494</u> |
| Total Available Funds (TAF) | | <u>\$ 3,507,598</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|---------------------|
| 1000 | Academic Salaries | \$ 1,159,274 |
| 2000 | Classified Salaries | 526,038 |
| 3000 | Employee Benefits | 560,869 |
| 4000 | Books and Supplies | 50,454 |
| 5000 | Services and Operating Expenditures | 135,019 |
| 6000 | Capital Outlay | <u>17,985</u> |
| | Total Expenditures | 2,449,639 |
| 7900 | Contingency/Reserves | <u>1,057,959</u> |
| Total Resource 3300 Expenditures Including Contingency/Reserves | | <u>\$ 3,507,598</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|----------------------|
| Estimated Beginning Balance, July 1 | \$ 6,148,336 |
| State Income | <u>8,273,450</u> |
| Total Available Funds (TAF) | <u>\$ 14,421,786</u> |

EXPENDITURES

Object Code

| | | |
|---|----------------------|----------------------|
| 6000 | Capital Outlay | \$ 14,421,786 |
| | Total Expenditures | 14,421,786 |
| 7900 | Contingency/Reserves | <u>-</u> |
| Total Resource 4100 Expenditures Including Contingency/Reserves | | <u>\$ 14,421,786</u> |

Board of Trustees Regular Meeting (VIII.G)

| | |
|--------------------|--|
| Meeting | June 17, 2025 |
| Agenda Item | Resources (VIII.G) |
| Subject | Resources Committee - Tentative Budget for FY 2025-26 and Notice of Public Hearing on the FY 2025-26 Final Budget |
| College/District | District |
| Funding | Various Resources |
| Recommended Action | Recommend approving the FY 2025-26 Tentative Budget, as presented, which consists of the funds and accounts noted therein, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed FY 2025-26 Final Budget will be available for public inspection beginning September 2, 2025 at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 16, 2025, to be followed by the adoption of the FY 2025-26 Final Budget. |

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2025-2026 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget that will be submitted in September for Board of Trustees approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees. This two-part budget process is necessary due to uncertainties associated with: 1) the State's as yet to be adopted budget for the coming fiscal year; 2) the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year and; 3) the District's year-end closing process which will be completed in August 2025.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2026 reflects a continuation of the adopted FY 2025-2026 budget, with modifications as described in the attachment.

In accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board of Trustees will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board of Trustees set September 16, 2025 as the date for the public hearing.

Pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection a minimum of three (3) days prior to the public hearing. We plan to use the Office of the Vice

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|---------------------|
| Estimated Beginning Balance, July 1 | \$ 2,727,293 |
| Local Income | <u>100,000</u> |
| Total Available Funds (TAF) | <u>\$ 2,827,293</u> |

EXPENDITURES

Object Code

| | | |
|---|----------------------|---------------------|
| 7900 | Contingency/Reserves | <u>\$ 2,827,293</u> |
| Total Resource 4130 Expenditures Including Contingency/Reserves | | <u>\$ 2,827,293</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|---------------------|
| Estimated Beginning Balance, July 1 | \$ 3,361,777 |
| Local Income | <u>127,249</u> |
| Total Available Funds (TAF) | <u>\$ 3,489,026</u> |

EXPENDITURES

Object Code

| | | |
|---|----------------------|---------------------|
| 7900 | Contingency/Reserves | <u>\$ 3,489,026</u> |
| Total Resource 4131 Expenditures Including Contingency/Reserves | | <u>\$ 3,489,026</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|---------------------|
| Estimated Beginning Balance, July 1 | \$ 2,877,331 |
| Local Income | <u>160,749</u> |
| Total Available Funds (TAF) | <u>\$ 3,038,080</u> |

EXPENDITURES

Object Code

| | | |
|------|---|---------------------|
| 6000 | Capital Outlay | <u>\$ 3,038,080</u> |
| | Total Expenditures | 3,038,080 |
| 7900 | Contingency/Reserves | <u>-</u> |
| | Total Resource 4132 Expenditures Including Contingency/Reserves | <u>\$ 3,038,080</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4320 - 2025A BONDS

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|-----------------------|
| Estimated Beginning Balance, July 1 | \$ 182,040,268 |
| Local Income | <u>1,000,000</u> |
| Total Available Funds (TAF) | <u>\$ 183,040,268</u> |

EXPENDITURES

Object Code

| | | |
|------|---|-----------------------|
| 2000 | Classified Salaries | \$ 419,389 |
| 3000 | Employee Benefits | 236,083 |
| 5000 | Services and Operating Expenditures | 12,485 |
| 6000 | Capital Outlay | <u>182,372,311</u> |
| | Total Expenditures | 183,040,268 |
| 7900 | Contingency/Reserves | <u>-</u> |
| | Total Resource 4320 Expenditures Including Contingency/Reserves | <u>\$ 183,040,268</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4391 - 2019F CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|---------------------|
| Estimated Beginning Balance, July 1 | \$ 1,886,565 |
| Local Income | <u>150,000</u> |
| Total Available Funds (TAF) | <u>\$ 2,036,565</u> |

EXPENDITURES

Object Code

| | | |
|------|---|---------------------|
| 5000 | Services and Operating Expenditures | \$ 1,772,256 |
| 6000 | Capital Outlay | <u>264,309</u> |
| | Total Expenditures | 2,036,565 |
| 7900 | Contingency/Reserves | <u>-</u> |
| | Total Resource 4391 Expenditures Including Contingency/Reserves | <u>\$ 2,036,565</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|---|-------------------|----------------------|
| Estimated Beginning Balance, July 1 | | \$ 9,374,679 |
| Local Income | | |
| Interest | \$ 850,000 | |
| Self-Insurance Health Plan Assessments from other Funds | <u>17,113,621</u> | |
| Total Local Income | | <u>17,963,621</u> |
| Total Available Funds (TAF) | | <u>\$ 27,338,300</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|----------------------|
| 2000 | Classified Salaries | \$ 134,928 |
| 3000 | Employee Benefits | 63,196 |
| 5000 | Services and Operating Expenditures | <u>19,570,467</u> |
| | Total Expenditures | 19,768,591 |
| 7900 | Contingency/Reserves | <u>7,569,709</u> |
| Total Resource 6100 Expenditures Including Contingency/Reserves | | <u>\$ 27,338,300</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|---|------------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 6,079,536 |
| Local Income | | |
| Interest | \$ 390,000 | |
| Workers Compensation Premium Assessments from other Funds | <u>3,436,399</u> | |
| Total Local Income | | <u>3,826,399</u> |
| Total Available Funds (TAF) | | <u>\$ 9,905,935</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|---------------------|
| 2000 | Classified Salaries | \$ 653,426 |
| 3000 | Employee Benefits | 379,255 |
| 4000 | Books and Supplies | 27,500 |
| 5000 | Services and Operating Expenditures | 2,588,003 |
| 6000 | Capital Outlay | <u>631,424</u> |
| | Total Expenditures | 4,279,608 |
| 7900 | Contingency/Reserves | <u>5,626,327</u> |
| Total Resource 6110 Expenditures Including Contingency/Reserves | | <u>\$ 9,905,935</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|---------------------|
| Estimated Beginning Balance, July 1 | \$ (818,257) |
| Local Income | <u>6,368,130</u> |
| Total Available Funds (TAF) | <u>\$ 5,549,873</u> |

EXPENDITURES

Object Code

| | | |
|---|-------------------------------------|---------------------|
| 2000 | Classified Salaries | \$ 276,668 |
| 3000 | Employee Benefits | 161,622 |
| 4000 | Books and Supplies | 15,000 |
| 5000 | Services and Operating Expenditures | <u>5,453,406</u> |
| | Total Expenditures | 5,906,696 |
| 7900 | Contingency/Reserves | <u>(356,823)</u> |
| Total Resource 6120 Expenditures Including Contingency/Reserves | | <u>\$ 5,549,873</u> |

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

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | |
|-------------------------------------|--------------|
| Estimated Beginning Balance, July 1 | \$ 5,732,759 |
|-------------------------------------|--------------|

Local Income

| | |
|---|----------------|
| OPEB Trust Investment Earnings | \$ 505,353 |
| Interest | 1,500 |
| OPEB Liability Assessments from Other Funds | <u>475,000</u> |

| | |
|--------------------|----------------|
| Total Local Income | <u>981,853</u> |
|--------------------|----------------|

| | |
|-----------------------------|---------------------|
| Total Available Funds (TAF) | <u>\$ 6,714,612</u> |
|-----------------------------|---------------------|

EXPENDITURES

Object Code

| | | |
|------|-------------------------------------|-----------------|
| 5000 | Services and Operating Expenditures | <u>\$ 5,300</u> |
|------|-------------------------------------|-----------------|

| | |
|--------------------|-------|
| Total Expenditures | 5,300 |
|--------------------|-------|

| | | |
|------|----------------------|------------------|
| 7900 | Contingency/Reserves | <u>6,709,312</u> |
|------|----------------------|------------------|

| | |
|---|---------------------|
| Total Resource 6900 Expenditures Including Contingency/Reserves | <u>\$ 6,714,612</u> |
|---|---------------------|

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

Estimated Beginning Balance, July 1 \$ -

Federal Income

| | |
|--|------------------|
| Moreno Valley College PELL Student Grants and Book Waivers | \$20,000,000 |
| Norco College PELL Student Grants and Book Waivers | 17,000,000 |
| Riverside City College PELL Student Grants and Book Waivers | 50,000,000 |
| Moreno Valley College FSEOG Student Grants and Book Waivers | 450,000 |
| Norco College FSEOG Student Grants and Book Waivers | 400,000 |
| Riverside City College FSEOG Student Grants and Book Waivers | 880,000 |
| Moreno Valley College Federal Work Study | 525,000 |
| Norco College Federal Work Study | 400,000 |
| Riverside City College Federal Work Study | 750,000 |
| Moreno Valley College Subsidized Loan | 1,000,000 |
| Norco College Subsidized Loan | 1,000,000 |
| Riverside City College Subsidized Loan | 2,000,000 |
| Moreno Valley College Un-Subsidized Loan | 1,000,000 |
| Norco College Un-Subsidized Loan | 1,000,000 |
| Riverside City College Un-Subsidized Loan | <u>2,000,000</u> |

Total Federal Student Grant Income 98,405,000

Total Available Funds (TAF) \$ 98,405,000

EXPENDITURES

Object Code

| | | |
|------|--|------------------|
| 7000 | Moreno Valley College PELL Student Grants and Book Waivers | \$20,000,000 |
| | Norco College PELL Student Grants and Book Waivers | 17,000,000 |
| | Riverside City College PELL Student Grants and Book Waivers | 50,000,000 |
| | Moreno Valley College FSEOG Student Grants and Book Waivers | 450,000 |
| | Norco College FSEOG Student Grants and Book Waivers | 400,000 |
| | Riverside City College FSEOG Student Grants and Book Waivers | 880,000 |
| | Moreno Valley College Federal Work Study | 525,000 |
| | Norco College Federal Work Study | 400,000 |
| | Riverside City College Federal Work Study | 750,000 |
| | Moreno Valley College Subsidized Loan | 1,000,000 |
| | Norco College Subsidized Loan | 1,000,000 |
| | Riverside City College Subsidized Loan | 2,000,000 |
| | Moreno Valley College Un-Subsidized Loan | 1,000,000 |
| | Norco College Un-Subsidized Loan | 1,000,000 |
| | Riverside City College Un-Subsidized Loan | <u>2,000,000</u> |

Total Federal Student Grant Expenditures 98,405,000

7900 Contingency/Reserves -

Total Federal Student Grant Expenditures Including Contingency/Reserves \$ 98,405,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

| | | | |
|---|----|----------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ | - |
| State Income | | | |
| Moreno Valley College Cal Grants | \$ | 3,500,000 | |
| Moreno Valley College Student Success Completion | | 3,500,000 | |
| Moreno Valley College Finish Line Scholars Program | | 150,000 | |
| Moreno Valley College Chaffy | | 275,000 | |
| Norco College Cal Grants | | 2,700,000 | |
| Norco College Student Success Completion | | 2,700,000 | |
| Norco College Finish Line Scholars Program | | 150,000 | |
| Norco College Chaffy | | 200,000 | |
| Riverside City College Cal Grants | | 6,500,000 | |
| Riverside City College Student Success Completion | | 7,000,000 | |
| Riverside City College Finish Line Scholars Program | | 150,000 | |
| Riverside City College Chaffy | | <u>900,000</u> | |
| Total State of California Student Grant Income | | | <u>27,725,000</u> |
| Total Available Funds (TAF) | | | <u>\$27,725,000</u> |

EXPENDITURES

Object Code

| | | | | |
|------|---|----|----------------|---------------------|
| 7000 | Moreno Valley College Cal Grants | \$ | 3,500,000 | |
| | Moreno Valley College Student Success Completion | | 3,500,000 | |
| | Moreno Valley College Finish Line Scholars Program | | 150,000 | |
| | Moreno Valley College Chaffy | | 275,000 | |
| | Norco College Cal Grants | | 2,700,000 | |
| | Norco College Student Success Completion | | 2,700,000 | |
| | Norco College Finish Line Scholars Program | | 150,000 | |
| | Norco College Chaffy | | 200,000 | |
| | Riverside City College Cal Grants | | 6,500,000 | |
| | Riverside City College Student Success Completion | | 7,000,000 | |
| | Riverside City College Finish Line Scholars Program | | 150,000 | |
| | Riverside City College Chaffy | | <u>900,000</u> | |
| | Total State of California Student Grant Expenditures | | | 27,725,000 |
| 7900 | Contingency/Reserves | | | <u>-</u> |
| | Total State of California Student Grant Expenditures Including Contingency/Reserves | | | <u>\$27,725,000</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

TENTATIVE OPERATING BUDGET
2025-2026

INCOME

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

EXPENDITURES

Object Code

| | | | | |
|------|--|----|----------------|------------------|
| 7000 | Moreno Valley College Local Scholarships | \$ | 300,000 | |
| | Norco College Local Scholarships | | 250,000 | |
| | Riverside City College Local Scholarships | | <u>500,000</u> | |
| | Total Local Scholarships Expenditures | | | 1,050,000 |
| 7900 | Contingency/Reserves | | | <u>-</u> |
| | Total Local Scholarships Expenditures Including Contingency/Reserves | | \$ | <u>1,050,000</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

TENATIVE OPERATING BUDGET
2025-2026

INCOME

| | | |
|-------------------------------------|--------------|---------------------|
| Estimated Beginning Balance, July 1 | | \$ 1,470,000 |
| Local Income | | |
| ASMVC | | |
| Student Fees | \$ 389,682 | |
| Interest | <u>5,380</u> | |
| Total Local ASMVC Income | | 395,062 |
| ASNC | | |
| Student Fees | 465,126 | |
| Interest | <u>2,310</u> | |
| Total Local ASNC Income | | 467,436 |
| ASRCC | | |
| Student Fees | 995,192 | |
| Interest | <u>2,310</u> | |
| Total Local ASRCC Income | | <u>997,502</u> |
| Total Local ASRCCD Income | | <u>1,860,000</u> |
| Total Available Funds (TAF) | | <u>\$ 3,330,000</u> |

EXPENDITURES

Object / Account Code

| | | | |
|----------|--|----------------|---------------------|
| 5000.934 | ASMVC - ASB | \$ 340,000 | |
| 5000.930 | ASMVC - Organizations | <u>85,000</u> | |
| | Total ASMVC Expenditures | | 425,000 |
| 5000.921 | ASNC - ASB | 287,000 | |
| 5000.926 | ASNC - Athletics | 81,000 | |
| 5000.924 | ASNC - Organizations | <u>177,700</u> | |
| | Total ASNC Expenditures | | 545,700 |
| 5000.910 | ASRCC - ASB | 505,450 | |
| 5000.906 | ASRCC - Athletics | 421,400 | |
| 5000.905 | ASRCC - Organizations | <u>230,435</u> | |
| | Total ASRCC Expenditures | | <u>1,157,285</u> |
| | Total Local ASRCCD Expenditures | | 2,127,985 |
| 7900 | Contingency/Reserves | | <u>1,202,015</u> |
| | Total Local ASRCCD Expenditures including Contingency/Reserves | | <u>\$ 3,330,000</u> |