

Board of Trustees Regular Meeting (VIII.E)

Meeting	June 16, 2020
Agenda Item	Resources (VIII.E)
Subject	Resources Revised Budget Allocation Model – Phase II Implementation
College/District	District
Funding	N/A
Recommended Action	Recommend approving Phase II of the Budget Allocation Model effective for FY 2020-21.

Background Narrative:

The District identified a need to make substantive changes to the existing Budget Allocation Model (BAM) and began this effort in 2018 through the District Budget Advisory Council (DBAC) and engaging the college community throughout the process. Phase I consisted of developing the discipline cost per FTES data centered on the core principles of fairness, equity and transparency.

The District is primarily funded through apportionment, the majority of which is based on the number of Full-Time Equivalent Students (FTES) we serve annually. As such, the BAM was developed using the concept of “FTES as Currency” whereby each FTES generated has a value (or currency) that can be assigned based on a “standard” or “exchange rate” for each instructional program or discipline. In general, the BAM uses the FTES “Exchange Rates” that were developed to allocate resources to the colleges, This iteration of the BAM was considered the first phase of implementation. As such, no expense budget allocation modifications were made as a result of the implementation in FY 2019-20.

The second phase of the BAM implementation consisted of the following items: 1) validating the discipline cost per FTES data and testing for reasonableness and accuracy; 2) determining the base year and applying an escalation factor to derive the FY 2020-21 rate; 3) identifying entity special programs; 4) determining beginning balances per entity; and 5) treatment of the reserve (5% contingency).

It is recommended that the Board of Trustees approve the Phase II Budget Allocation Model implementation effective for FY 2020-21.

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

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Michael Collins, Vice President, Business Services, Norco College

Chip West, Vice President, Business Services, Riverside City College

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



Revised Budget Allocation Model (BAM) Phase II Implementation

Board of Trustees Regular/Committee Meeting
June 9, 2020



The Revised Budget Allocation Model was developed to allocate resources based on the following core principles:

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



DBAC Sub-Committee Structure

- Collaborative –District & Colleges
- Twice Per Month Meetings
- Members Tasked with Validation of Data



BAM Concept

- The District is primarily funded through apportionment, based on the number of Full-time Equivalent Students (FTES) we serve annually.
- The revised BAM was developed using the concept of “FTES as Currency”.
- The BAM uses the FTES “Exchange Rates” that are developed to allocate resources to the colleges.



Phase I Implementation

- Used To Establish Basis of Model
- No Impact on Budget Allocation for FY 19-20



Phase II Implementation

- Simulation of Cost/FTES Impact – Median vs. Mean
- Determining Base Year for Cost/FTES
- Use of Escalation Factor to Simulate Budget Year
- Validation of Cost/FTES Data
 - Course Budget Coding Accuracy
 - Cross-Listed Course Realignment
 - Redefining Unique Program
 - Isolation of Entity Special Programs



BAM Phase II Implementation (cont.)

- Entity Beginning Balance Determination
- Treatment of Reserves
- Treatment of District Office
- Programming into FY 20/21 Tentative Budget



**Revised BAM
FY 2020-21 TENTATIVE BUDGET**

Using FY 18/19 MEDIAN

**20/21 Revenue Allocation
Direct Instructional, Academic Affairs,
Student Services, Business Services and Other Costs**

Norco College		
Total FTES		7,366
Direct Instructional & Academic Affairs Costs		28,292,863
Student Services, Business Services, and Other		<u>14,939,077</u>
Total Norco College	\$	43,231,940
Moreno Valley College		
Total FTES		7,272
Direct Instructional & Academic Affairs Costs		30,493,494
Student Services, Business Services, and Other		<u>14,748,435</u>
Total Moreno Valley College	\$	45,241,929
Riverside City College		
Total FTES		17,219
Direct Instructional & Academic Affairs Costs		71,048,057
Student Services, Business Services, and Other		<u>34,922,085</u>
Total Riverside City College	\$	105,970,142



FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION Direct Instructional & Academic Affairs						
Norco College						
	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Direct Instructional & Academic Affairs Costs						
STEM courses \$	3,489	\$ 3,848	\$ 3,711	2,713		10,067,943
Liberal Arts courses \$	3,521	\$ 3,884	\$ 3,746	3,497		13,099,762
CTE courses \$	3,952	\$ 4,359	\$ 4,204	684		2,875,536
				\$ 6,894	\$	26,043,241
	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Unique Programs						
Architecture Total \$	2,693	\$ 2,970	\$ 2,864	12		34,368
Construction Technology Total \$	5,230	\$ 5,769	\$ 5,564	41		228,124
Drafting Technology \$	4,416	\$ 4,871	\$ 4,698	10		46,980
Electronics Total \$	4,249	\$ 4,687	\$ 4,520	89		402,280
Game Development Total \$	3,950	\$ 4,357	\$ 4,202	130		546,260
Manufacturing Technology Total \$	6,836	\$ 7,540	\$ 7,272	36		261,792
Kinesiology/Athletics \$	3,901	\$ 4,303	\$ 4,150	20		83,000
Music Industry Studies Total \$	4,538	\$ 5,005	\$ 4,827	134		646,818
	35,813			472		2,249,622
				7,366		28,292,863



Moreno Valley College

Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
STEM courses	3,489	\$ 3,848	\$ 3,711	2,028	7,527,207
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	3,557	13,324,522
CTE courses	3,952	\$ 4,359	\$ 4,204	606	2,546,279
				6,191	23,398,008
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
Admin Justice	5,493	\$ 6,059	\$ 5,844	478	2,791,387
Dental Assist	7,982	\$ 8,804	\$ 8,491	40	339,470
Dental hygiene	11,587	\$ 12,780	\$ 12,326	70	863,560
Emergency Medical	4,937	\$ 5,445	\$ 5,251	244	1,282,084
Fire Tech	7,270	\$ 8,019	\$ 7,734	159	1,227,618
Human Services	6,218	\$ 6,858	\$ 6,614	46	302,591
Med Asst	6,082	\$ 6,708	\$ 6,469	45	288,776
				1,080.97	7,095,486
				7,272	30,493,494



Riverside City College						
	FY 18/19 Total Direct Instructional Cost + Academic Affairs	FY 19/20 Contract, Cola and STRS	FY 19/20 Contract, Cola and STRS	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM	
Direct Instructional & Academic Affairs Costs	MEDIAN Cost/FTES	Increase at 10.30%	Increase at -3.56%		FY 20/21 Revenue	
STEM courses	3,489	\$ 3,848	\$ 3,711	4,270	15,846,861	
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	8,270	30,978,671	
CTE courses	3,952	\$ 4,359	\$ 4,204	1,785	7,504,476	
				14,325	54,330,008	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs	FY 19/20 Contract, Cola and STRS	FY 19/20 Contract, Cola and STRS	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM	
	MEDIAN Cost/FTES	Increase at 10.30%	Increase at -3.56%		FY 20/21 Revenue	
Air Conditioning & Refrigeration	3,765	\$ 4,153	\$ 4,005	103	413,674	
Applied Digital Media & Printing	5,804	\$ 6,402	\$ 6,174	147	909,278	
Arabic	5,700	\$ 6,287	\$ 6,063	37	222,328	
Athletics	6,189	\$ 6,826	\$ 6,583	417	2,747,802	
Automotive Body & Technology Total	3,888	\$ 4,288	\$ 4,136	85	352,439	
Automotive Technology	3,922	\$ 4,326	\$ 4,172	161	669,746	
Cosmetology Total	4,712	\$ 5,197	\$ 5,012	428	2,145,884	
Culinary Arts	6,865	\$ 7,572	\$ 7,303	209	1,523,150	
Film Television & Video Total	3,120	\$ 3,441	\$ 3,319	111	368,309	
Geology	4,191	\$ 4,623	\$ 4,459	89	395,012	
Italian	11,168	\$ 12,318	\$ 11,880	18	217,469	
Nursing	14,270	\$ 15,739	\$ 15,179	45	685,371	
Nursing Learning Laboratory	21,845	\$ 24,094	\$ 23,237	200	4,655,485	
Oceanography	3,382	\$ 3,730	\$ 3,597	60	214,331	
Paralegal Studies Total	3,895	\$ 4,296	\$ 4,143	42	172,357	
Registered Nurse	699	\$ 771	\$ 744	594	442,139	
Russian	6,920	\$ 7,633	\$ 7,362	5	35,475	
Welding	3,598.00	\$ 3,968	\$ 3,827	143	547,800	
				2,894	16,718,049	
				17,219	71,048,057	



REVENUE ALLOCATION REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
Net FY 2020-2021 Total Apportionment and Non-Specific	194,444,012
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	129,834,414
Other Costs	\$ 64,609,598

2020/21 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS									
	District-Wide					Calculated		Adjusted Allocation	
	FY 18/19 Projected Total BS, SS, and Other Cost/FTES -MEDIAN COST	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Projected FTES FY 20/21	BAM Revised FY 20/21 Allocation	Weighted %	Student Services + Business Services + Other		
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,366.00	12,279,122	23.12%	14,939,077		
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,272.00	12,122,424	22.83%	14,748,435		
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	17,219.01	28,704,085	54.05%	34,922,085		



FY 2020-21 TENTATIVE BUDGET BEGINNING BALANCE AND BUDGET WORKSHEET

FY 2020/21 BEGINNING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2019-20	\$ 26,215,155	\$ 3,500,638	\$ 524,833	\$ 8,526,888	\$ 38,767,514
Contingency Budget from FY 2019/20	<u>14,941,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,941,743</u>
Unaudited Beginning Balance, FY 2019/20	<u>\$ 41,156,898</u>	<u>\$ 3,500,638</u>	<u>\$ 524,833</u>	<u>\$ 8,526,888</u>	<u>\$ 53,709,257</u>
FY 2019-20 Projected Revenue	\$ 30,728,696	\$ 42,889,397	\$ 43,717,276	\$ 101,707,512	\$ 219,042,882
Allocate FY 2019-20 Projected Revenue by Revenue Ratio	\$ (30,728,696)	\$ 6,832,101	\$ 7,149,747	\$ 16,746,848	\$ -
Allocate FY 2019-20 Projected Specific Revenue by Revenue Ratio	\$ 266,175	\$ (59,180)	\$ (61,932)	\$ (145,063)	\$ -
FY 2019-2020 Total Available Funds	<u>41,423,073</u>	<u>53,162,957</u>	<u>51,329,924</u>	<u>126,836,186</u>	<u>\$ 272,752,139</u>
FY 2019-2020 Projected Expense	(29,632,617)	(40,926,735)	(45,154,501)	(105,308,537)	(221,022,390)
Allocate District Expenditures Based on Revenue Ratio	<u>\$ 29,632,617</u>	<u>\$ (6,588,403)</u>	<u>\$ (6,894,719)</u>	<u>\$ (16,149,495)</u>	<u>-</u>
Adjusted FY 2019-2020 Expense	\$ -	\$ (47,515,138)	\$ (52,049,220)	\$ (121,458,032)	\$ (221,022,390)
Beginning Balance, FY 2020-2021	<u>\$ 41,423,073</u>	<u>\$ 5,647,819</u>	<u>\$ (719,296)</u>	<u>\$ 5,378,154</u>	<u>\$ 51,729,748</u>
Increase in Contingency Budget from FY 2019-20 to FY 2020-21 (allocate distributed college amount based on revenue ratio)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Adjusted Beginning Balance - FY 2020-2021	<u>\$ 41,423,073</u>	<u>\$ 5,647,819</u>	<u>\$ (719,296)</u>	<u>\$ 5,378,154</u>	<u>\$ 51,729,748</u>



FY 2020-21 TENTATIVE BUDGET BEGINNING BALANCE AND BUDGET WORKSHEET

FY 2020/21 BUDGET CALCULATION

ONGOING REVENUES AND EXPENDITURES

Apportionment & Non-Specific Revenue	\$ -	\$ 43,231,940	\$ 45,241,929	\$ 105,970,142	\$ 194,444,012
Expenditure Budget Excluding Special Project Programs	(29,902,595)	(40,941,924)	(42,858,986)	(101,651,114)	(215,354,619)
Allocate District Expenses Based on Revenue Ratio	<u>29,902,595</u>	<u>(6,648,429)</u>	<u>(6,957,535)</u>	<u>(16,296,631)</u>	<u>-</u>
Adjusted Expenditure Budget Excluding Special Project Programs	-	(47,590,353)	(49,816,521)	(117,947,745)	(215,354,619)
Intrafund Transfers	(215,000)	(10,876)	(162,933)	(4,124,858)	(4,513,667)
Allocate District Intrafund Based on Revenue Ratio	215,000	(47,802)	(50,025)	(117,173)	-
Interfund Transfer	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>(47,649,031)</u>	<u>(50,029,479)</u>	<u>(122,189,776)</u>	<u>(219,868,286)</u>
Net Ongoing Budget	<u>\$ -</u>	<u>\$ (4,417,091)</u>	<u>\$ (4,787,550)</u>	<u>\$ (16,219,633)</u>	<u>\$ (25,424,274)</u>



FY 2020-21 TENTATIVE BUDGET BEGINNING BALANCE AND BUDGET WORKSHEET

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES					
Specific Revenue	\$ 266,175	\$ 1,994,034	\$ 560,720	\$ 3,114,732	\$ 5,935,661
Specific Expenditure Budget					
District Office Set-Aside	-	-	-	-	-
ERP System	(4,790,000)	-	-	-	(4,790,000)
Retirement Incentive	(6,851,018)	-	-	-	(6,851,018)
FY 2020-2021 Election Costs	(500,000)	-	-	-	(500,000)
Special Project Program Costs-including salary/fc on SPPs	(2,518,799)	(5,120,618)	(4,351,330)	(11,146,707)	(23,137,454)
Total Specific Expenditure Budget	\$ (14,659,817)	\$ (5,120,618)	\$ (4,351,330)	\$ (11,146,707)	\$ (35,278,472)
Net One-Time/Special/Specific	\$ (14,393,642)	\$ (3,126,584)	\$ (3,790,610)	\$ (8,031,975)	\$ (29,342,811)
Overall Excess (Deficiency) of Rev/Exp	(14,393,642)	(7,543,675)	(8,578,160)	(24,251,608)	(54,767,085)
Contingency/Reserves	27,029,431	(1,895,856)	(9,297,456)	(18,873,454)	(3,037,336)
Allocation of 5% Contingency/Reserves Maintained at District Office Level	(30,066,766)	1,895,856	9,297,456	18,873,454	\$ -
Adjusted Contingency/Reserves - FY 2020/21	\$ (3,037,336)	-	-	-	(3,037,336)

Revised BAM
FY 2020-21 TENTATIVE BUDGET

Using FY 18/19 MEDIAN

REVENUE ALLOCATION PER ENTITY
Direct Instructional, Academic Affairs,
Student Services, Business Services and Other Costs

Norco College	
Total FTES	7,366
Direct Instructional & Academic Affairs Costs	28,292,863
Student Services, Business Services, and Other	<u>14,939,077</u>
Total Norco College	\$ 43,231,940
Moreno Valley College	
Total FTES	7,272
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Student Services, Business Services, and Other	<u>14,748,435</u>
Total Moreno Valley College	\$ 45,241,929
Riverside City College	
Total FTES	17,219
Direct Instructional & Academic Affairs Costs	71,048,057
Student Services, Business Services, and Other	<u>34,922,085</u>
Total Riverside City College	\$ 105,970,142

**FY 2020-21 TENTATIVE BUDGET
PROJECTED REVENUE**

	<u>Obj Code</u>	<u>Total</u>	<u>% Ratio</u>	<u>MVC</u>	<u>NC</u>	<u>RCC</u>	<u>DO/DSS</u>	<u>Total</u>
Apportionment								
General	8611	103,711,066	0.5334	24,130,795	23,058,723	56,521,547	-	103,711,065
EPA	8630	31,527,393	0.1621	7,335,582	7,009,680	17,182,130	-	31,527,392
Homeowners' Property Tax	8671	446,436	0.0023	103,874	99,259	243,303	-	446,436
Property Taxes	8809	115,218	0.0006	26,808	25,617	62,793	-	115,218
	8811	32,018,865	0.1647	7,449,935	7,118,952	17,449,978	-	32,018,865
	8812	503,843	0.0026	117,231	112,023	274,590	-	503,844
	8813	1,371,637	0.0071	319,143	304,964	747,529	-	1,371,636
	8816	640,302	0.0033	148,981	142,362	348,958	-	640,301
	8817	(3,007,619)	(0.0155)	(699,793)	(668,703)	(1,639,124)	-	(3,007,620)
	8818	1,092,910	0.0056	254,291	242,993	595,626	-	1,092,910
	8819	6,492,893	0.0334	1,510,723	1,443,605	3,538,565	-	6,492,893
Student Fees	8874	10,723,132	0.0551	2,494,986	2,384,140	5,844,005	-	10,723,131
Total Apportionment		185,636,075	0.955	43,192,556	41,273,615	101,169,900	-	185,636,071
Non-Specific Revenues								
BOG Waiver Administration	8615	445,262	0.002	103,601	98,998	242,664	-	445,262
P/T Faculty	8619	-	-	-	-	-	-	-
	SPP 0711	78,214	0.000	18,198	17,390	42,626	-	78,214
	SPP 0712	289,393	0.001	67,334	64,343	157,716	-	289,393
	SPP 0713	641,835	0.003	149,338	142,703	349,794	-	641,835
State Lottery	8681	5,300,000	0.027	1,233,168	1,178,382	2,888,450	-	5,300,000
State Mandate Block Grant	8685	1,103,233	0.006	256,693	245,289	601,252	-	1,103,234
Interest Income	8860	950,000	0.005	221,040	211,219	517,741	-	950,000
Total Non-Specific Revenues		8,807,937	0.045	2,049,372	1,958,324	4,800,243	-	8,807,938
Total Apportionment and Non-Specific		194,444,012		45,241,929	43,231,940	105,970,142		194,444,009
Specific Revenues								
Apprenticeship	8613	656,697		-	656,697	-	-	656,697
Federal	8150	213,501		61,367	48,936	103,198	-	213,501
Donations	8820	2,095		816	12	1,267	-	2,095
Food Sales/Commissions	8844	49,572		-	-	49,572	-	49,572
Cosmo/Dental/Test Sales	8849	20,318		2,668	-	17,650	-	20,318
Rental Income	8850	664,828		4,122	415	660,291	-	664,828
Transcripts	8879	37,028		10,105	7,136	19,787	-	37,028
Non-Resident Tuition	8880	1,861,395		172,374	341,424	1,347,597	-	1,861,395
Other Student Fees	8889	24,494		8,305	2,163	14,026	-	24,494
Other Local	8890	883,195		174,933	304,383	399,940	3,940	883,195
Other Inome	8897, 8912	1,522,538		126,031	632,868	501,404	262,235	1,522,538
Total Specific Revenues		5,935,661		560,720	1,994,034	3,114,732	266,175	5,935,661
Total Revenues		200,379,673		45,802,649	45,225,974	109,084,875	266,175	200,379,670

**FY 2020-21 TENTATIVE BUDGET
BEGINNING BALANCE AND BUDGET WORKSHEET**

FY 2020/21 BEGINNING BALANCE CALCULATION

	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2019-20	\$ 26,215,155	\$ 3,500,638	\$ 524,833	\$ 8,526,888	\$ 38,767,514
Contingency Budget from FY 2019/20	<u>14,941,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,941,743</u>
Unaudited Beginning Balance, FY 2019/20	<u>\$ 41,156,898</u>	<u>\$ 3,500,638</u>	<u>\$ 524,833</u>	<u>\$ 8,526,888</u>	<u>\$ 53,709,257</u>
FY 2019-20 Projected Revenue	\$ 30,728,696	\$ 42,889,397	\$ 43,717,276	\$ 101,707,512	\$ 219,042,882
Allocate FY 2019-20 Projected Revenue by Revenue Ratio	\$ (30,728,696)	\$ 6,832,101	\$ 7,149,747	\$ 16,746,848	\$ -
Allocate FY 2019-20 Projected Specific Revenue by Revenue Ratio	\$ 266,175	\$ (59,180)	\$ (61,932)	\$ (145,063)	\$ -
FY 2019-2020 Total Available Funds	<u>41,423,073</u>	<u>53,162,957</u>	<u>51,329,924</u>	<u>126,836,186</u>	<u>\$ 272,752,139</u>
FY 2019-2020 Projected Expense	(29,632,617)	(40,926,735)	(45,154,501)	(105,308,537)	(221,022,390)
Allocate District Expenditures based on Revenue Ratio	<u>\$ 29,632,617</u>	<u>\$ (6,588,403)</u>	<u>\$ (6,894,719)</u>	<u>\$ (16,149,495)</u>	<u>-</u>
Adjusted FY 2019-2020 Expense	\$ -	\$ (47,515,138)	\$ (52,049,220)	\$ (121,458,032)	\$ (221,022,390)
Beginning Balance, FY 2020-2021	<u><u>\$ 41,423,073</u></u>	<u><u>\$ 5,647,819</u></u>	<u><u>\$ (719,296)</u></u>	<u><u>\$ 5,378,154</u></u>	<u><u>\$ 51,729,748</u></u>
Increase in Contingency budget from FY 2019-20 to FY 2020-21 (allocate distributed college amount based on revenue ratio)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Adjusted Beginning Balance - FY 2020-2021	<u><u>\$ 41,423,073</u></u>	<u><u>\$ 5,647,819</u></u>	<u><u>\$ (719,296)</u></u>	<u><u>\$ 5,378,154</u></u>	<u><u>\$ 51,729,748</u></u>

FY 2020/21 BUDGET CALCULATION

ONGOING REVENUES AND EXPENDITURES

Apportionment & Non-Specific Revenue	\$ -	\$ 43,231,940	\$ 45,241,929	\$ 105,970,142	\$ 194,444,012
Expenditure Budget Excluding Special Project Programs	(29,902,595)	(40,941,924)	(42,858,986)	(101,651,114)	(215,354,619)
Allocate District Expenses Based on Revenue Ratio	<u>29,902,595</u>	<u>(6,648,429)</u>	<u>(6,957,535)</u>	<u>(16,296,631)</u>	<u>-</u>
Adjusted Expenditure Budget Excluding Special Project Programs	-	(47,590,353)	(49,816,521)	(117,947,745)	(215,354,619)
Intrafund Transfers	(215,000)	(10,876)	(162,933)	(4,124,858)	(4,513,667)
Allocate District Intrafund Based on Revenue Ratio	<u>215,000</u>	<u>(47,802)</u>	<u>(50,025)</u>	<u>(117,173)</u>	<u>-</u>
Interfund Transfer	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>(47,649,031)</u>	<u>(50,029,479)</u>	<u>(122,189,776)</u>	<u>(219,868,286)</u>
Net Ongoing Budget	<u>\$ -</u>	<u>\$ (4,417,091)</u>	<u>\$ (4,787,550)</u>	<u>\$ (16,219,633)</u>	<u>\$ (25,424,274)</u>

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES

Specific Revenue	<u>\$ 266,175</u>	<u>\$ 1,994,034</u>	<u>\$ 560,720</u>	<u>\$ 3,114,732</u>	<u>\$ 5,935,661</u>
Specific Expenditure Budget					
District Office Set-Aside	-	-	-	-	-
ERP System	(4,790,000)	-	-	-	(4,790,000)
Retirement Incentive	(6,851,018)	-	-	-	(6,851,018)
FY 2020-2021 Election Costs	(500,000)	-	-	-	(500,000)
Special Project Program Costs -including salary/ffc on SPPs	<u>(2,518,799)</u>	<u>(5,120,618)</u>	<u>(4,351,330)</u>	<u>(11,146,707)</u>	<u>(23,137,454)</u>
Total Specific Expenditure Budget	<u>\$ (14,659,817)</u>	<u>\$ (5,120,618)</u>	<u>\$ (4,351,330)</u>	<u>\$ (11,146,707)</u>	<u>\$ (35,278,472)</u>
Net One-Time/Special/Specific	<u><u>\$ (14,393,642)</u></u>	<u><u>\$ (3,126,584)</u></u>	<u><u>\$ (3,790,610)</u></u>	<u><u>\$ (8,031,975)</u></u>	<u><u>\$ (29,342,811)</u></u>
Overall Excess (Deficiency) of Rev/Exp	<u>(14,393,642)</u>	<u>(7,543,675)</u>	<u>(8,578,160)</u>	<u>(24,251,608)</u>	<u>(54,767,085)</u>
Contingency/Reserves	27,029,431	(1,895,856)	(9,297,456)	(18,873,454)	(3,037,336)
Allocation of 5% Contingency/Reserves Maintained at District Office Level	<u>(30,066,766)</u>	<u>1,895,856</u>	<u>9,297,456</u>	<u>18,873,454</u>	<u>-</u>
Adjusted Contingency/Reserves - FY 2020/21	<u><u>\$ (3,037,336)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(3,037,336)</u></u>

FY 2020-21 TENTATIVE BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2020-21 Total Revenues	200,379,673
Less, FY 2020-2021 Specific Revenue	<u>(5,935,661)</u>
FY 2020-2021 Apportionment and Non-Specific Revenues	194,444,012
Net FY 2020-2021 Apportionment and Non-Specific Revenues for Distribut	<u>\$ 194,444,012</u>

**FY 2020-21 TENTATIVE BUDGET
REVENUE ALLOCATION
Direct Instructional & Academic Affairs**

Norco College

Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
STEM courses \$	3,489	\$ 3,848	\$ 3,711	2,713	10,067,943
Liberal Arts courses \$	3,521	\$ 3,884	\$ 3,746	3,497	13,099,762
CTE courses \$	3,952	\$ 4,359	\$ 4,204	684	2,875,536
			\$	6,894 \$	26,043,241
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
Architecture Total \$	2,693	\$ 2,970	\$ 2,864	12	34,368
Construction Technology Total \$	5,230	\$ 5,769	\$ 5,564	41	228,124
Drafting Technology \$	4,416	\$ 4,871	\$ 4,698	10	46,980
Electronics Total \$	4,249	\$ 4,687	\$ 4,520	89	402,280
Game Development Total \$	3,950	\$ 4,357	\$ 4,202	130	546,260
Manufacturing Technology Total \$	6,836	\$ 7,540	\$ 7,272	36	261,792
Kinesiology/Athletics \$	3,901	\$ 4,303	\$ 4,150	20	83,000
Music Industry Studies Total \$	4,538	\$ 5,005	\$ 4,827	134	646,818
	35,813			472	2,249,622
				7,366	28,292,863

**FY 2020-21 TENTATIVE BUDGET
REVENUE ALLOCATION
Direct Instructional & Academic Affairs**

Moreno Valley College

Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
STEM courses	3,489	\$ 3,848	\$ 3,711	2,028	7,527,207
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	3,557	13,324,522
CTE courses	3,952	\$ 4,359	\$ 4,204	606	2,546,279
				6,191	23,398,008
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
Admin Justice	5,493	\$ 6,059	\$ 5,844	478	2,791,387
Dental Assist	7,982	\$ 8,804	\$ 8,491	40	339,470
Dental hygiene	11,587	\$ 12,780	\$ 12,326	70	863,560
Emergency Medical	4,937	\$ 5,445	\$ 5,251	244	1,282,084
Fire Tech	7,270	\$ 8,019	\$ 7,734	159	1,227,618
Human Services	6,218	\$ 6,858	\$ 6,614	46	302,591
Med Asst	6,082	\$ 6,708	\$ 6,469	45	288,776
				1,080.97	7,095,486

**FY 2020-21 TENTATIVE BUDGET
REVENUE ALLOCATION
Direct Instructional & Academic Affairs**

Riverside City College

Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
STEM courses	3,489	\$ 3,848	\$ 3,711	4,270	15,846,861
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	8,270	30,978,671
CTE courses	3,952	\$ 4,359	\$ 4,204	1,785	7,504,476
				14,325	54,330,008
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue
Air Conditioning & Refrigeration	3,765	\$ 4,153	\$ 4,005	103	413,674
Applied Digital Media & Printing	5,804	\$ 6,402	\$ 6,174	147	909,278
Arabic	5,700	\$ 6,287	\$ 6,063	37	222,328
Athletics	6,189	\$ 6,826	\$ 6,583	417	2,747,802
Automotive Body & Technology Total	3,888	\$ 4,288	\$ 4,136	85	352,439
Automotive Technology	3,922	\$ 4,326	\$ 4,172	161	669,746
Cosmetology Total	4,712	\$ 5,197	\$ 5,012	428	2,145,884
Culinary Arts	6,865	\$ 7,572	\$ 7,303	209	1,523,150
Film Television & Video Total	3,120	\$ 3,441	\$ 3,319	111	368,309
Geology	4,191	\$ 4,623	\$ 4,459	89	395,012
Italian	11,168	\$ 12,318	\$ 11,880	18	217,469
Nursing	14,270	\$ 15,739	\$ 15,179	45	685,371
Nursing Learning Laboratory	21,845	\$ 24,094	\$ 23,237	200	4,655,485
Oceanography	3,382	\$ 3,730	\$ 3,597	60	214,331
Paralegal Studies Total	3,895	\$ 4,296	\$ 4,143	42	172,357
Registered Nurse	699	\$ 771	\$ 744	594	442,139
Russian	6,920	\$ 7,633	\$ 7,362	5	35,475
Welding	3,598.00	\$ 3,968	\$ 3,827	143	547,800
				2,894	16,718,049
				17,219	71,048,057

FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
Net FY 2020-2021 Total Apportionment and Non-Specific	194,444,012
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	129,834,414
Costs	\$ 64,609,598

2020/21 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS								
Student Services, Business Services, Other Costs	District-Wide FY 18/19 Projected Total BS, SS, and Other Cost/FTES -MEDIAN COST	FY 19/20 Contract, Cola and STRS Increase at 10.30%	FY 19/20 Contract, Cola and STRS Increase at -3.56%	Projected FTES FY 20/21	Calculated BAM Revised FY 20/21 Allocation	Weighted %	Adjusted Allocation Student Services + Business Services + Other	
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,366.00	12,279,122	23.12%	14,939,077	
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,272.00	12,122,424	22.83%	14,748,435	
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	17,219.01	28,704,085	54.05%	34,922,085	