Riverside Community College District  
Budget Allocation Model  
As of April 22, 2008

### Revenue
- Contingency from 2007-2008: $9,423,484
- Additional Revenue from 2007-2008: $6,135,352
- Unspent DO/DSS 2007-2008 Budget: $900,000
- Unspent Moreno Valley Campus 2007-2008 Budget: $300,000
- Unspent Norco Campus 2007-2008 Budget: $300,000
- Unspent Riverside Campus 07-08 Budget: $500,000
- Estimated Beginning Balance 7/1/08: $17,558,836
- Projected Revenue FY 2008-2009: $143,241,635

### Notes
1. Less, 5% Contingency Reserve (Board Policy) ($8,700,000)
2. Less, 1.0% Reserve for Economic Uncertainty ($1,608,005)
3. Less, Interfund/Intrafund Transfers ($1,635,010)
4. Less, New District/College Program/Initiatives -
5. Less, Operating Costs for New Facilities -
6. Set-Aside for New Positions/PT Faculty Growth ($1,068,714)
7. Total Available Funds (TAF): $160,800,471

### Allocation Increment
- Allocation Increment (A.I.): $5,352,336

### Expenditures
<table>
<thead>
<tr>
<th></th>
<th>Moreno Valley</th>
<th>Norco</th>
<th>Riverside</th>
<th>DSS</th>
<th>DO</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Budget Adjustments</td>
<td>525,749</td>
<td>356,742</td>
<td>1,239,674</td>
<td>122,989</td>
<td>766,620</td>
<td>3,011,774</td>
</tr>
<tr>
<td>District Office/District Support Services</td>
<td></td>
<td></td>
<td>233,243</td>
<td>50,773</td>
<td>284,016</td>
<td></td>
</tr>
<tr>
<td>Small College Factor</td>
<td>650,000</td>
<td>650,000</td>
<td></td>
<td></td>
<td>1,300,000</td>
<td></td>
</tr>
<tr>
<td>Enrollment Efficiency Incentive</td>
<td>131,701</td>
<td>312,361</td>
<td>99,476</td>
<td></td>
<td>543,538</td>
<td></td>
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<tr>
<td>Remaining Allocation Increment</td>
<td>49,606</td>
<td>47,503</td>
<td>115,899</td>
<td></td>
<td>213,008</td>
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<tr>
<td>Base Expenditure Budget for FY 2008-2009</td>
<td>$28,209,774</td>
<td>$22,600,342</td>
<td>$67,403,387</td>
<td>$23,680,503</td>
<td>$5,894,736</td>
<td>$147,788,742</td>
</tr>
</tbody>
</table>

% Increase to PY Base Budget  
- Moreno Valley: 5.05%  
- Norco: 6.44%  
- Riverside: 2.21%  
- DSS: 1.53%  
- DO: 16.10%  
- Total: 3.76%

$ Increase to PY Base Budget  
- Moreno Valley: $1,357,056  
- Norco: $1,366,606  
- Riverside: $1,455,049  
- DSS: $356,232  
- DO: $817,393  
- Total: $5,352,336

% of Allocation Increment  
- Moreno Valley: 25.35%  
- Norco: 25.53%  
- Riverside: 27.19%  
- DSS: 6.66%  
- DO: 15.27%  
- Total: 100.00%
Riverside Community College District
Budget Allocation Model
Final Budget - FY 2008-2009

Revenue
Contingency from 2007-2008 9,423,484
Additional Revenue from 2007-2008 2,396,043
Unspent DO/DSS 2007-2008 Budget 1,715,632
Unspent Riverside Campus 2007-2008 Budget 2,785,724
Unspent Norco Campus 2007-2008 Budget 1,372,571
Unspent Moreno Valley Campus 07-08 Budget 1,565,922

Estimated Beginning Balance 7/1/08 $ 19,259,076
Projected Revenue FY 2008-2009 144,293,942

Total Available Funds (TAF) 163,553,018

Notes
1. Less, 5% Contingency Reserve (Board Policy) (8,922,869)
2. Less, 1.0% Reserve for Economic Uncertainty
3. Less, District Interfund/Intrafund Transfers (1,542,363)
4. Less, New District/College Program/Initiatives (1,259,090)
5. Less, Operating Costs for New Facilities
6. Set-Aside for New Positions/PT Faculty Growth (1,860,446)

Total Available Funds for Allocation (TAF) (13,584,768) $ 149,968,250

Allocation Increment
CY TAF (2008-2009) 149,968,250
Allocation Increment (A.I.) 7,531,844

7. Less, Base Budget Adjustments (3,887,912)
8. Less, Small College Factor
9. Less, Enrollment Efficiency Incentive
10. Less, District Office/District Support Services

11. Remaining Allocation Increment $ 3,643,932

Expenditures

<table>
<thead>
<tr>
<th>FY 2007/2008 Base Expenditure Budget as of 4/30/08</th>
<th>Moreno Valley</th>
<th>Norco</th>
<th>Riverside</th>
<th>DSS</th>
<th>D.O.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$26,852,718</td>
<td>$21,233,736</td>
<td>$65,948,338</td>
<td>$23,324,271</td>
<td>$5,077,343</td>
<td>$142,436,406</td>
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</tbody>
</table>

Base Budget Adjustments - Final Budget

688,192 | 103,854 | 3,229,592 | (63,016) | (70,710) | 3,887,912 |

New District/College Program/Initiatives

364,305 | - | 415,279 | 100,000 | 379,506 | 1,259,090 |

New Positions/PT Faculty Growth

614,337 | 185,725 | 829,733 | 154,065 | 76,586 | 1,860,446 |

subtotal
28,519,552 | 21,523,315 | 70,422,942 | 23,515,320 | 5,462,725 | 149,443,854 |

District Office/District Support Services

subtotal
28,519,552 | 21,523,315 | 70,422,942 | 23,515,320 | 5,462,725 | 149,443,854 |

Small College Factor

- | - | - | - | 385,382 | 385,382 |

Enrollment Efficiency Incentive

- | - | - | - | 7,007,448 |

Remaining Allocation Increment

- | - | - | - | 100,000 | 100,000 |

Base Expenditure Budget for FY 2008-2009

$28,519,552 | $21,523,315 | $70,422,942 | $23,515,320 | $5,462,725 | $149,443,854 |

% Increase to PY Base Budget

6.21% | 1.36% | 6.79% | 0.82% | 7.59% | 4.92% |

$ Increase to PY Base Budget

$1,666,834 | $289,579 | $4,474,604 | $191,049 | $385,382 | $7,007,448 |

% of Base Budget Increase

23.79% | 4.13% | 63.85% | 2.73% | 5.50% | 100.00% |
EXHIBIT G

The proposed Resource 1000 budget was prepared using the principles of the Budget Allocations Model developed by the Budget Allocation Model Task Force, whose membership consisted of the following at the time of development:

Aaron S. Brown — Interim Vice Chancellor, Administration and Finance
Patricia A. Braymer — Interim Associate Vice Chancellor, Finance
Becky Elam — Vice President, Business Services, Riverside
Norm Godin — Vice President, Business Services, Norco
Michael McQuead — Associate Professor, CIS, Moreno Valley
Bill Orr — Vice President, Business Services, Moreno Valley
Cindy Taylor — Outreach/Passport to College Coordinator, Riverside
Tom Wagner — Associate Professor, Business Administration, Norco
Ajené Wilcoxson — Associate Professor, Business Administration, Riverside

The 2008-2009 Resource 1000 budget reflects the following Budget Allocation Model components:

**TOTAL AVAILABLE FUNDS (TAF)**

Total Available Funds of $163.55 million, consisting of a projected unaudited beginning balance of $19.26 million and current year revenues of $144.29 million. Estimated general apportionment revenues were calculated assuming base, credit full-time equivalent students (FTES) of 26,779.82 funded at $4,564.83/FTES and growth, credit FTES of 404.38 using the District’s constrained growth rate of 1.51% funded at $4,595.87/FTES.

**5% CONTINGENCY RESERVE**

In accordance with the Board’s policy objective of a budgeted ending balance equal to at least 5% of TAF, $12.57 million has been provided.

**1% RESERVE FOR ECONOMIC UNCERTAINTY**

The 1% Reserve for Economic Uncertainty component of the BAM has not been funded due to the District’s substantial beginning fund balance; significant anticipated budget savings that historically have accrued to the District; and budgetary needs required of the Norco and Moreno Valley campuses as they continue to transition to college status.
EXHIBIT G

DISTRICT INTERFUND TRANSFERS

Historically, the District’s General Operating Resource has supported various programs accounted for in other Funds and Resources. The following District interfund and intrafund transfers have been provided in accordance with BAM principles:

| Fund 33, Resource 3300 – Child Care | $ 365,000 |
| Fund 61, Resource 6100 – Health and Liability | 250,000 |
| Fund 11, Resource 1190 – Grants and Categorical Programs | |
| DSP&S | $665,157 |
| Instructional Equipment Match | 96,230 |
| Federal Work Study | 189,249 |
| Total | 950,636 |
| Fund 11, Resource 1090 – Performance Riverside | 193,257 |
| Fund 11, Resource 1170 – Customized Solutions | 173,470 |
| Fund 11, Resource 1110 – Bookstore (Contractor Operated) | (390,000) |
| **Total** | **$1,542,363** |

NEW DISTRICT AND COLLEGE PROGRAMS AND INITIATIVES

The following new programs and/or initiatives have been provided for:

Riverside
Stokoe Innovative Learning Center $ 415,279

Moreno Valley
Additional Academies at the Ben Clark Training Center 364,305

District Support Services
Open Campus Move from the Riverside Campus 100,000

District Offices
Additional set-aside for classified and management classification study implementation (Total set-aside is $534,096) 379,506

**Total** $ 1,259,090
EXHIBIT G

SET ASIDE FOR NEW POSITIONS, PART-TIME FACULTY GROWTH AND OVERLOAD

The following new positions and growth have been provided for:

**Riverside**
- Laboratory Technician (.50 FTE) $27,607
- Part-Time Faculty and Overload Growth 802,126

Total Riverside $829,733

**Norco**
- Faculty Positions:
  - English 93,777
  - Math 108,227
  - Anatomy and Physiology 88,811
  - Associate Dean, Student Services 147,787
  - Part-Time Faculty and Overload Growth (252,877)

Total Norco 185,725

**Moreno Valley**
- Faculty Positions:
  - Health Sciences 111,852
  - Counseling 105,616
  - Speech Language 111,852
  - Part-Time Faculty and Overload Growth 285,017

Total Moreno Valley 614,337

**District Support Services (DSS)**
- Dispatch Clerks (3 Positions) 76,067
- Human Resource Analyst (Converted Clerk Typist) 25,977
- Emergency Planning & Preparedness Manager (.50 FTE) 52,021

Total DSS 154,065

**District Office (DO)**
- Administrative Assistant (Chancellor’s Office) 76,586

Total New Positions, Part-Time Faculty and Overload Growth $1,860,446

SMALL COLLEGE FACTOR, ENROLLMENT EFFICIENCY AND REMAINING ALLOCATION INCREMENT

Total Available Funds for Allocation was exhausted meeting the funding areas described previously and to increase the contingency reserve beyond the 5% level. Therefore, no funding allocations have been provided for the Small College Factor, Enrollment Efficiency Incentives or Remaining Allocation BAM components.
**BASE EXPENDITURE BUDGET ADJUSTMENTS**

The following adjustments have been made to the campuses, District Support Services (DSS), and District Office (DO) base expenditure budgets:

<table>
<thead>
<tr>
<th>Description</th>
<th>Moreno Valley</th>
<th>Norco</th>
<th>Riverside</th>
<th>DSS</th>
<th>DO</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funded COLA at .68% + 1% passed through as salaries</td>
<td>$ 193,446</td>
<td>$ 182,788</td>
<td>$ 672,299</td>
<td>$ 253,517</td>
<td>$ 29,846</td>
<td>$ 1,331,896</td>
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<tr>
<td>Position reclassifications and professional growth steps</td>
<td>68,445</td>
<td>43,858</td>
<td>129,305</td>
<td>18,708</td>
<td>-</td>
<td>260,316</td>
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<tr>
<td>Position step and column adjustments</td>
<td>139,715</td>
<td>128,344</td>
<td>340,165</td>
<td>99,561</td>
<td>4,990</td>
<td>712,775</td>
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<tr>
<td>Employee benefit increases and adjustments</td>
<td>115,600</td>
<td>58,575</td>
<td>95,023</td>
<td>471,103</td>
<td>(63,145)</td>
<td>677,156</td>
</tr>
<tr>
<td>Board of Trustees Election Cost</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>707,000</td>
<td>707,000</td>
</tr>
<tr>
<td>Chancellor/President Recruits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(104,050)</td>
<td>-</td>
<td>(104,050)</td>
</tr>
<tr>
<td>Prior year one-time budget augmentation and non-discretionary budget adjustments</td>
<td>(164,595)</td>
<td>(127,637)</td>
<td>194,769</td>
<td>(369,573)</td>
<td>(188,595)</td>
<td>(655,631)</td>
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<tr>
<td>Personnel reassigned to or from grant programs</td>
<td>(38,368)</td>
<td>(20,972)</td>
<td>114,987</td>
<td>38,163</td>
<td>368</td>
<td>94,178</td>
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<tr>
<td>Departmental costs reallocated due to organizational restructuring and locus of responsibility</td>
<td>141,067</td>
<td>(103,730)</td>
<td>1,229,115</td>
<td>(740,705)</td>
<td>(431,286)</td>
<td>94,461</td>
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<tr>
<td>Personnel budget adjustments arising due to differences in estimated budget amounts versus actual placement costs associated with vacant positions</td>
<td>(40,600)</td>
<td>(35,130)</td>
<td>205,536</td>
<td>181,470</td>
<td>(97,090)</td>
<td>214,186</td>
</tr>
<tr>
<td>Net estimated cost to refill prior year early retirement (&quot;Golden Handshake&quot;) positions</td>
<td>(10,207)</td>
<td>(29,035)</td>
<td>184,565</td>
<td>-</td>
<td>-</td>
<td>145,323</td>
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<tr>
<td>Adjustments for new and existing contracts</td>
<td>283,689</td>
<td>6,793</td>
<td>63,828</td>
<td>88,790</td>
<td>(32,798)</td>
<td>410,302</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$ 688,192</td>
<td>$ 103,854</td>
<td>$ 3,229,592</td>
<td>$ (63,016)</td>
<td>$ (70,710)</td>
<td>$ 3,887,912</td>
</tr>
</tbody>
</table>