

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

	<u>Total</u>						
<b>Contingency Budget from FY 2012-2013</b>							
Contingency from 2012-2013	\$		4,560,030				
Increase from Budgeted 2012-2013 Revenue			1,979,979				
Unspent 2012-2013 Expenditure Budget			4,867,400				
<b>Unaudited Beginning Balance, July 1, 2013</b>	<b>\$</b>		<b>11,407,409</b>				
<b>Apportionment</b>							
Basic Allocation	\$		10,518,225				
Cr FTES (MVC - 5,759.35; NC - 5,759.35; RCC - 13,521.95 (25,040.64))			114,306,160				
COLA at 1.57%			1,962,601				
Growth at 2.26% (MVC - 130.79; NC - 130.79; RCC - 304.61 (566.19))			2,625,127				
<b>Total Gross Apportionment</b>	<b>\$</b>		<b>129,412,113</b>				
Less, Property Taxes			(28,964,492)				
Less, Enrollment Fees			(9,017,497)				
<b>Total Net Apportionment</b>	<b>\$</b>		<b>91,430,124</b>				
<b>Total Beginning Balance and Apportionment</b>	<b>\$</b>		<b>102,837,533</b>				
Less, Contingency Reserve at 3.81% (Board Adopted at 5% or more)			(6,358,532)				
Less, DO Allocation			(3,543,772)				
Less, DSS Allocation			(17,138,702)				
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)			(1,500,000)				
Less, Outgoing Transfer for CSJCL (Resource 1120)			(99,373)				
Less, Outgoing Transfer for DSPS Match and FWS Support			(997,493)				
Less, Outgoing Transfer for Backfill Support to Categorical Programs			(215,625)				
<b>Total Funds for Per Credit FTES Calculation</b>	<b>\$</b>		<b>72,984,036</b>				
Total Target Credit FTES			25,885.96				
<b>BAM Funding Rate Per Credit FTES</b>	<b>\$</b>		<b>2,819.4448</b>				
		<b>Total</b>	<b>Moreno Valley</b>	<b>Norco</b>	<b>Riverside</b>	<b>DSS</b>	<b>DO</b>
<b>Total Funding Rate Per Target Credit FTES</b>	\$	2,819.4448	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448		
<b>Target Credit FTES Target</b>		25,885.96	5,980.78	5,980.78	13,924.40		
<b>Total Allocated Beginning Balance and Apportionment</b>	\$	72,984,036	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078		
Non-Credit FTES		182,073	25,116	-	156,957	-	-
Federal Revenues		188,321	58,738	51,220	78,363	-	-
Other State Revenues		5,323,204	1,229,660	1,229,660	2,863,884	-	-
Local Revenues		41,643,010	9,241,532	9,209,212	23,192,266	191,357	-
Incoming Transfer from Customized Solutions (Resource 1170)		67,407	-	67,407	-	-	-
Incoming Transfer from Bookstore (Resource 1110)		350,000	48,825	66,475	234,700	-	-
<b>Total Available Funds</b>	<b>\$</b>	<b>120,738,051</b>	<b>\$ 27,466,350</b>	<b>\$ 27,486,453</b>	<b>\$ 65,785,248</b>	<b>\$ 191,357</b>	<b>\$ -</b>
<b>Base Expenditures for FY 2013-2014</b>							
FY 2013-2014		(120,738,051)	(29,079,540)	(23,946,149)	(67,712,362)	(17,330,059)	(3,543,772)
<b>Budget (Shortfall) or Excess</b>	<b>\$</b>	<b>-</b>	<b>\$ (1,613,190)</b>	<b>\$ 3,540,304</b>	<b>\$ (1,927,114)</b>	<b>\$ (17,138,702)</b>	<b>\$ (3,543,772)</b>

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Base Expenditures for FY 2013-2014	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2012-2013 Base Expenditure Budget	\$ 110,244,691	\$ 25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 23,397,647
Position Step and Column Adjustments	595,693	145,857	170,156	279,680	54,375	2,084	56,459
Health/Dental/Life Insurance	609,866	150,194	98,712	360,960	(23,877)	(22,986)	(46,863)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC)	(793,775)	(189,682)	(156,288)	(447,805)	(102,812)	(15,550)	(118,362)
Budget Reduction Strategy	(40,496)	(7,085)	(8,093)	(25,318)	(563,489)	(140,902)	(704,391)
Growth, Placement Adjustments, Reclassifications	846,002	284,952	317,312	243,738	(320,587)	346,706	26,119
Set-aside for Compensation Adjustment (1.57%)	1,383,432	331,705	276,903	774,824	161,614	26,500	188,114
New Positions	827,736	470,259	238,318	119,159	-	140,000	140,000
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,245,095	895,064	547,386	802,645	-	-	-
Budget Reallocations between Entities	2,198,052	533,736	441,783	1,222,533	(1,977,276)	(220,776)	(2,198,052)
Barnes and Noble Signing Bonus Usage	600,000	150,000	150,000	300,000	-	-	-
Contracts/Agreements/Licenses	90,739	21,186	17,721	51,832	108,501	3,036	111,537
Utilities Holding Account	-	-	-	-	100,000	-	100,000
Use of Facilities, Customized Solutions Contracts and other	233,713	66,069	55,239	112,405	(1,276)	522	(754)
La Sierra Loan Repayment (Year 1 of 5)	1,047,623	244,602	204,597	598,424	187,325	35,052	222,377
Off-Year Board of Trustees Election	-	-	-	-	-	(300,000)	(300,000)
RCC Useable Common Area Project	349,680	-	-	349,680	-	-	-
New Facilities - Moreno Valley College SAS; Norco College NOC	300,000	240,000	60,000	-	-	-	-
<b>Base Expenditure Budget FY 2012-2014</b>	<b>\$ 120,738,051</b>	<b>\$ 29,079,540</b>	<b>\$ 23,946,149</b>	<b>\$ 67,712,362</b>	<b>\$ 17,330,059</b>	<b>\$ 3,543,772</b>	<b>\$ 20,873,831</b>
<b>% of Base Budget</b>	<b>85.26%</b>	<b>20.53%</b>	<b>16.91%</b>	<b>47.82%</b>	<b>12.24%</b>	<b>2.50%</b>	<b>14.74%</b>
<b>\$ Increase (Decrease) to PY Base Budget</b>	<b>10,493,360</b>	<b>\$ 3,336,857</b>	<b>\$ 2,413,746</b>	<b>\$ 4,742,757</b>	<b>\$ (2,377,502)</b>	<b>\$ (146,314)</b>	<b>\$ (2,523,816)</b>
<b>% Increase/-Decrease to PY Base Budget</b>	<b>9.52%</b>	<b>12.96%</b>	<b>11.21%</b>	<b>7.53%</b>	<b>-12.06%</b>	<b>-3.97%</b>	<b>-10.79%</b>