

BUDGET ALLOCATION MODEL

Budget Allocation Model

In fiscal 2019, the District identified a need to make substantive changes to the prior Budget Allocation Model (BAM) and engaged the District Budget Advisory Council (DBAC) to do so, involving the college community throughout the process, and also including the District Strategic Planning Council.

The BAM 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 a 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.

Beyond the core principles, additional principles were developed to guide the allocation of resources as shown in Exhibit G, including the alignment of resource allocation decisions with strategic plans for each entity, and more specifically scaling of the Guided Pathways initiative. The focus of the BAM has been on the general operating fund; however, the principles enumerated above can be applied to all resources of the District wherever applicable.

The District is primarily funded through apportionment, the majority of which is based on the number of Full-Time Equivalent Students (FTES) served annually. This is still true under the new Student Centered Funding Formula (SCFF) wherein enrollment comprises 70% of the apportionment calculation. 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 are developed to allocate resources to the colleges. Resource allocations by the colleges to their divisions will need to emulate this framework. The examples below demonstrate the “exchange rate” concept showing differing cost structures for two disciplines:

- Nursing (Higher Cost per FTES)
 - Low Student/Faculty Ratio

BUDGET ALLOCATION MODEL (continued)

- Dean of Nursing
 - Lab Technicians
 - Lab Equipment
 - Lab Supplies
 - Program Accreditation Cost
 - Classified Administrative Staff
 - Clinical Sites
 - Staff Travel
- Political Science (Lower Cost per FTES)
- Higher Student/Faculty Ratio
 - No Lab Equipment, Supplies, or Technicians
 - Shared Dean with Other Disciplines
 - No Accreditation Costs

BAM Phase I used four years of historical discipline cost per FTES information to develop the “exchange rates” per discipline. Multiple years were used to smooth out year-over-year fluctuations (equipment investment, full-time vs. part-time faculty, etc.) to create a three-year average “exchange rate”. Each discipline is grouped into the following categories: 1) STEM; 2) Liberal Arts; 3) CTE; and 4) Unique (defined as a discipline that occurs at only one college). The “exchange rate” is then used to apply to projected FTES for that category. A similar methodology is used to calculate the non-instructional allocation. A more detailed explanation of the procedural steps is included in Exhibit H. In addition, the detailed calculation worksheets are included in Exhibit I.

The District implemented Phase I of the BAM in FY 2019-20; however, no expense budget allocation modifications were made as a result, pending refinement of the BAM in Phase II.

The second phase of the BAM implementation consisted of the following items:

1. **Simulation of Cost/FTES Impact** - Assessing the exchange rate valuation for the costs/FTES by modeling mean versus median costs and determining median as the rate, due to program cost fluctuations and outliers in a given year.
2. **Validation** - Validating discipline cost per FTES data and testing for reasonableness and accuracy, such as ensuring proper coding of the disciplines, determining the correct course codes and adjusting, and realignment of cross-listed courses.

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(continued)

3. **Base Year** - Using the most recent year's data for exchange rate was not conducive due to the timing of getting information to the colleges for planning purpose. Therefore, prior year data would be used for budget development.
4. **Escalation Factor** - The model uses prior year data and applies the changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2020-21 final budget uses FY 2018-19 median cost over a 2 year period to derive the FY 2020-21 rate.
5. **Entity Special Programs** - The model allocates non-specific revenue and apportionment. Therefore, it was necessary to isolate and identify college specific revenue/expense related programs to exclude from the revenue allocation.
6. **Beginning Balances** - It was necessary to determine the beginning balances per entity in order to have a starting point.
7. **Reserves** - Determine the treatment of the 5% reserve. It was decided that it remain centralized at the District level.
8. **Treatment of District Office** - FY 2020-21 expenses related to the district office (excluding specific or special program costs) were distributed to the colleges based on budget year revenue ratio. Further discussions and decisions will be made in FY 2021-22.

The third phase of the BAM implementation consisted of defining “unique” programs, determining the college programs belonging in the category, and the metrics for the unique category to be used to allocate resources. The DBAC suspended work on this phase to deal with COVID-19 pandemic related issues associated with return to face-to-face instruction but will begin again in early Fall 2021.

Principles

1. The Budget Allocation Model will be fair, equitable, and transparent.
 - a) 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.
 - b) Equitable – Resources will be distributed in a 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.
 - c) 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.
2. The goals and priorities for student success, equity, and access as articulated in the educational master/strategic plans of each college and the District Office will align with the goals included in the District Strategic Plan and strategic vision plan adopted by the California Community Colleges Board of Governors, including benchmarks and actions for measuring progress, and the Budget Allocation Model will align accordingly.
3. The Budget Allocation Model will provide operational cost predictability and stability to support college and District Office strategic goals and objectives.
4. The Budget Allocation Model will recognize and consider the variable costs associated with unique and common programs at each college and across the district.
5. The Budget Allocation Model will recognize and consider the variable costs associated with new and proposed programs at each college and across the district.
6. Operational structural balance will be maintained by ensuring that ongoing expenditures do not exceed ongoing revenues resulting in a positive fund balance.
7. Ongoing expenditures will be funded with ongoing revenues, and one-time expenditures will be funded with one-time revenues, with exceptions only under rare circumstances.
8. Compliance with State, accreditor, and District reserve requirements will be maintained or exceeded, will be the first item funded in the BAM, and each college will maintain its own prudent reserve of no less than 1% of the previous years expenditures. Reserves in excess of the minimum reserve requirements will be established in an expenditure holding account to meet unexpected and/or unanticipated expenditures that arise subsequent to budget adoption.
9. Net prior year budget savings realized by each entity, exclusive of established net holding account balances and entity specific revenue/expenditure budget sources, will be retained by each entity upon approval of an expenditure plan linked to entity strategic planning priorities and once the minimum districtwide and college reserve requirements are met or exceeded.
10. Colleges are expected to achieve their annual Full-Time Equivalent Students (FTES) targets. If a college does not achieve its annual FTES target, they will have one year to correct the shortfall before a funding reduction is applied to the subsequent year allocation of part-time faculty and overload budgets.
11. The budget allocation model will be assessed annually.

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Procedural Steps – Phase II

Discipline Cost per FTES (“Exchange Rate”) Calculations:

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and “Other ” Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their “unique” programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).
2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and “Other Costs” were calculated utilizing actual expense figures for fiscal year 19/20 (prior year data as the base year). Special Program costs (SPP) were excluded from the calculation.
3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

Determining Instructional and Academic Affairs Discipline Costs Per FTES

- Direct Instructional Cost was calculated by taking the total instructional cost per discipline and dividing it by the FTES generated by that discipline.
 - Related Academic Affairs supporting costs were calculated by dividing the discipline FTES by the Colleges’ grand total of FTES for a fiscal year to obtain a weighted percentage value, giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total Academic Affairs cost to allocate to each discipline.
 - Academic Affairs consists of the following: Academic Affairs (AA) – Library, Accreditation, Honors, Institutional Effectiveness, Tutoring, Support Services, Academic Senate, Perkins/VTEA (xJV school code), and Dean Academic Support (or similar position).
4. The Non-Instructional areas, Student Services, Business Services and “Other”, were combined to determine the total SS, BS & Other Discipline Cost per FTES.

Determining Non-Instructional Discipline Cost Per FTES

- Student Services, Business Services and “Other” was calculated by applying the same weighted value used to calculate Academic Affairs (by dividing the discipline FTES by the

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Colleges' grand total of FTES to obtain a weighted percentage value) giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total SS, BS and Other cost to derive a cost per discipline per area.

- These three areas are comprised of the following:
 - Student Services (SS) – Counseling, Student Activities, Evaluators, Financial Aid, A&R, Assessment, general funded categorical (EOPS, CalWORKs, DSPS, etc.), Student Financial Services, Intramural sports, Athletics, Health Services, Community Outreach, Job Placement, and International Students.
 - Business Services (BS) – Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
 - Other – President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).
5. The category “exchange rate” for Academic Affairs and Direct Instructional was then used to apply to projected FTES for each respective category.
 6. The category “exchange rate” for Student Services, Business Services and “Other” was then used to apply to projected FTES for each respective category.
 7. Finally, all costs (Direct Instructional, AA, SS, BS, and Other) were totaled per discipline. This grand total was divided by the Discipline Cost per FTES to calculate a total Discipline Cost per FTES.

Exchange Rate Valuation

1. Cost/FTES rate per category for 1) STEM; 2) Liberal Arts; and 3) CTE was calculated based on the median rate between the three colleges. Median rate was used, due to program cost fluctuations and outliers in a given year.
2. Cost/FTES rate per category for Unique was calculated based on actual rate for the respective college.

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to FY 2019-20 base year cost/FTES to derive the budget year rate. The model uses prior year data and applies changes in STRS, contract and COLA to get to the budget year cost/FTES. FY 2021/22 final budget uses FY 19/20 median cost over a 2 year period to derive the FY 2021-22 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

1. Net apportionment and non-specific revenue allocations were calculated as follows:

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- Total estimated revenues, less specific revenues, excluding set-aside and Special Project program costs.
- 2. The revenue allocation for STEM, Liberal Arts, and CTE, was calculated using Median FTES Cost, multiplied by the budget year target FTES, multiplied by the escalation factor.
- 3. The revenue allocation for Unique was calculated using the College Actual FTES Cost, multiplied by the budget year target FTES, multiplied by the escalation factor.
- 4. After allocating the revenue for Direct Instruction and Unique programs, the remaining net apportionment and non-specific revenue was allocated to the three Colleges to fund Student Services, Business Services, and “Other” costs. The revenue allocation for Student Services, Business Services and “Other” costs was calculated using the base year Districtwide median Cost per FTES multiplied by the estimated budget year target FTES, multiplied by the escalation factor. The revenue calculation exceeded allocated revenue, therefore a percentage of the total was applied to balance the remaining allocation.

Budget Allocation Formula for College Specific Revenues:

- 1. To determine the revenue amount to allocate, each entity identified the Special Project Programs (SPP) with specific revenue to be excluded from the calculation (e.g. associated revenue stream, or one-time expenditures, etc.).
- 2. After the exclusions, the remainder is apportionment and non-specific revenue to be allocated to the three colleges based on the formula calculation. The specific revenues are allocated to the specific College that has earned the revenue.
- 3. STEM, Liberal Arts, CTE and Unique disciplines have priority in the allocation process. After the instructional cost has been covered, the revenue balance is allocated to Business Services, Student Services and “Other”.

FY 2021-2022 FINAL BUDGET

FY 2020/21 ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2020-21	\$ 27,903,512	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 28,651,778
Contingency Budget from FY 2020/21 (object code 7910)	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Unaudited Beginning Balance, FY 2020/21	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247
FY 2020/21 Actual Revenue (as of 6-30-2021)	\$ 1,476,647	\$ 52,913,222	\$ 54,103,781	\$ 127,976,163	\$ 236,469,813
Total FY 20/21 Actual Revenue	\$ 1,476,647	\$ 52,913,222	\$ 54,103,781	\$ 127,976,163	\$ 236,469,813
FY 2020/21 Total Available Funds	\$ 42,348,628	\$ 55,144,882	\$ 52,002,223	\$ 128,594,326	\$ 278,090,060
FY 2020/2021 Actual Expenses (as of 6-30-2021)	\$ (28,774,373)	\$ (41,825,226)	\$ (43,513,300)	\$ (103,825,594)	\$ (217,938,493)
Distribute DO Expenses based on FY 20/21 Revenue Ratio	28,774,373	(6,299,861)	(6,535,236)	(15,939,276)	-
Intrafund Transfers (8999)	(382,155)	243,256	386,526	787,545	1,035,172
Total Expenses	\$ (382,155)	\$ (47,881,831)	\$ (49,662,010)	\$ (118,977,325)	\$ (216,903,321)
Ending Balance FY 2020/2021	\$ 41,966,473	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 61,186,739

FY 2021/22 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Estimated Beginning Balance - FY 2021/22	\$ 28,998,004	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 48,218,270
Contingency Budget from FY 2020/21 (object code 7910)	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Estimated Beginning Balance, FY 2021/22	\$ 41,966,473	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 61,186,739

ONGOING REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	\$ 950,000	\$ 51,364,423	\$ 53,216,241	\$ 130,190,853	\$ 235,721,517
Total Revenue	\$ 950,000	\$ 51,364,423	\$ 53,216,241	\$ 130,190,853	\$ 235,721,517
Expenditure Budget Excluding Special Project Programs	\$ (35,790,415)	\$ (41,814,744)	\$ (45,060,593)	\$ (112,577,529)	\$ (235,243,281)
Distribute DO Expenses based on Revenue Ratio	\$ 35,790,415	\$ (7,835,953)	\$ (8,128,719)	\$ (19,825,742)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ -	\$ (49,650,697)	\$ (53,189,312)	\$ (132,403,271)	\$ (235,243,281)
Intrafund /Interfund Transfers					
Ongoing	\$ (87,056)	\$ (480,907)	\$ (379,924)	\$ (1,090,788)	\$ (2,038,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 87,056	\$ (19,060)	\$ (19,772)	\$ (48,224)	\$ -
Total Expenditures	\$ -	\$ (50,150,665)	\$ (53,589,008)	\$ (133,542,283)	\$ (237,281,956)
Net Ongoing Budget	\$ 950,000	\$ 1,213,758	\$ (372,767)	\$ (3,351,430)	\$ (1,560,439)

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	\$ 37,933	\$ 2,118,279	\$ 816,022	\$ 2,955,429	\$ 5,927,663
Specific Expenditure Budget					
District Office Set-Aside	\$ (26,493,207)	\$ -	\$ -	\$ -	\$ (26,493,207)
Non-Resident Base Budget (SPP 729)	-	(1,180,083)	(280,012)	-	(1,460,095)
Permanent Salary Savings (SPP 997)	(289,691)	(941,220)	(567,761)	(1,526,613)	(3,325,285)
IDC Distribution Holding Account (SPP 797)	(998,868)	-	-	-	(998,868)
FY 17-18 Summ Shift Add'l Apport Alloc (SPP 716)	(1,351,251)	(449,038)	(277,231)	(1,250,297)	(3,327,817)
Contracts/Licenses Holding Account Awaiting Distribution	(1,047,000)	-	-	-	(1,047,000)
Special Project Program Costs	(389,940)	(3,989,119)	(3,625,697)	(5,668,993)	(13,673,749)
Total Expenditures	\$ (30,569,957)	\$ (6,559,460)	\$ (4,750,701)	\$ (8,445,903)	\$ (50,326,021)
Intrafund Transfers					
Total Interfund/Intrafund Transfer	\$ -	\$ 619,116	\$ 195,948	\$ (901,210)	\$ (86,146)
Total Expenditures	\$ (30,569,957)	\$ (5,940,344)	\$ (4,554,753)	\$ (9,347,113)	\$ (50,412,167)
Net One-Time/Special/Specific	\$ (30,532,024)	\$ (3,822,065)	\$ (3,738,731)	\$ (6,391,684)	\$ (44,484,504)

Estimated Ending Balance - FY 21/22	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (29,582,024)	\$ (2,608,307)	\$ (4,111,498)	\$ (9,743,114)	\$ (46,044,943)
Contingency/Reserves	\$ 12,384,449	\$ 4,654,744	\$ (1,771,284)	\$ (126,113)	\$ 15,141,796
Adjust FY 20/21 to FY 21/22 Contingency Change	\$ 2,173,327	\$ (475,828)	\$ (493,606)	\$ (1,203,893)	\$ -
Adusted Contingency/Reserves	\$ 14,557,776	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ 15,141,796
Estimated Ending Balance - FY 21/22	\$ (584,020)	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ -
Estimated Contingency/Reserve - FY 21/22	\$ 15,141,796	\$ -	\$ -	\$ -	\$ 15,141,796
Total Estimated Ending Balance - FY 21/22	\$ 14,557,776	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ 15,141,796

**Revised BAM
 FY 2021-22 FINAL BUDGET
 FY 19/20 MEDIAN**

FY 21/22 Revenue Allocation

**Direct Instructional, Academic Affairs,
 Student Services, Business Services and Other Costs**

Norco College		
Total FTES	7,366	
Direct Instructional & Academic Affairs Costs	31,066,155	
Student Services, Business Services, and Other	19,499,004	
Total Norco College	\$ 50,565,159	
Moreno Valley College		
Total FTES	7,272	
Direct Instructional & Academic Affairs Costs	33,004,795	
Student Services, Business Services, and Other	19,250,175	
Total Moreno Valley College	\$ 52,254,970	
Riverside City College		
Total FTES	17,219	
Direct Instructional & Academic Affairs Costs	81,587,001	
Student Services, Business Services, and Other	45,581,514	
Total Riverside City College	\$ 127,168,515	

FY 2021-22 FINAL BUDGET

APPORTIONMENT DISTRIBUTION

FY 2021-22 Total Revenues	241,649,180
Less, FY 2021-2022 Specific Revenue	(11,660,535)
FY 2021-2022 Apportionment and Non-Specific Revenues	229,988,645
Net FY 2021-2022 Apportionment and Non-Specific Revenues for Distribution	\$ 229,988,645

FY 2021-22 FINAL BUDGET REVENUE ALLOCATION

Direct Instructional & Academic Affairs

FY 19-20 Median Cost - Using Contract, COLA & STRS for Projected Cost Increase

Norco College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	2,272	9,441,600	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	3,572	14,571,694	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	933	4,095,213	
				\$ 6,777	\$ 28,108,507	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Architecture Total	\$ 8,003	\$ 7,718	\$ 8,477	7	63,258	
Kinesiology/Athletics	\$ 4,951	\$ 4,775	\$ 5,245	201	1,056,726	
Construction Technology Total	\$ 7,499	\$ 7,232	\$ 7,943	45	360,745	
Drafting Technology	\$ 5,006	\$ 4,828	\$ 5,303	5	24,513	
Electronics Total	\$ 2,428	\$ 2,342	\$ 2,572	89	229,145	
Game Development Total	\$ 3,997	\$ 3,855	\$ 4,234	155	655,038	
Manufacturing Technology Total	\$ 8,816	\$ 8,503	\$ 9,340	36	335,230	
Music Industry Studies Total	\$ 4,400	\$ 4,244	\$ 4,662	50	232,993	
Supply Chain Technology	\$ 46,673	\$ -	\$ 0	-	-	
	91,773			589	2,957,648	
				7,366	31,066,155	
Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	1,978	8,220,044	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	3,468	14,145,972	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	606	2,659,541	
				6,052	25,025,557	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Administration of Justice BCTC	\$ 4,835	\$ 4,663	\$ 5,122	529	2,707,745	
Dental Assist	\$ 12,117	\$ 11,686	\$ 12,836	40	513,183	
Dental hygiene	\$ 13,089	\$ 12,624	\$ 13,866	70	971,452	
Emergency Medical	\$ 5,180	\$ 4,996	\$ 5,487	254	1,394,576	
Fire Tech	\$ 7,415	\$ 7,151	\$ 7,855	237	1,859,514	
Human Services	\$ 4,927	\$ 4,752	\$ 5,219	46	238,769	
Med Asst	\$ 6,217	\$ 5,996	\$ 6,586	45	293,999	
	53,780			1,219.97	7,979,238	
				7,272	33,004,795	
Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	3,693	15,344,415	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	8,204	33,464,116	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	2,067	9,076,197	
				13,964	57,884,728	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Air Conditioning & Refrigeration	\$ 3,430	\$ 3,308	\$ 3,633	117	425,061	
Applied Digital Media & Printing	\$ 3,746	\$ 3,613	\$ 3,968	156	619,008	
Athletics	\$ 7,101	\$ 6,849	\$ 7,523	1,029	7,741,167	
Automotive Body & Technology Total	\$ 3,729	\$ 3,596	\$ 3,950	84	331,800	
Automotive Technology	\$ 4,404	\$ 4,247	\$ 4,665	174	811,710	
Cosmetology Total	\$ 5,187	\$ 5,003	\$ 5,495	361	1,983,695	
Culinary Arts	\$ 5,837	\$ 5,629	\$ 6,183	230	1,422,090	
Film Television & Video Total	\$ 3,728	\$ 3,595	\$ 3,949	122	481,778	
Nursing	\$ 21,721	\$ 20,949	\$ 23,010	225	5,177,250	
Nursing Learning Laboratory	\$ 1,355	\$ 1,307	\$ 1,436	114	163,704	
Paralegal Studies Total	\$ 3,290	\$ 3,173	\$ 3,485	40	139,400	
Registered Nurse	\$ 7,975	\$ 7,691	\$ 8,448	449	3,793,152	
Welding	\$ 3,754	\$ 3,621	\$ 3,977	154	612,458	
	75,257			3,255	23,702,273	
				17,219	81,587,001	

FY 19/20 District Median Cost Per FTES	
Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
STEM	FY 19/20 FTES
Norco College	
STEM	8,611,382
STEM FTES	2,406
Cost Per FTES - STEM	\$ 3,579
Moreno Valley College	
STEM	7,391,110
STEM FTES	1,799
Cost Per FTES - STEM	\$ 4,108
Riverside City College	
STEM	17,348,124
STEM FTES	4,423
Cost Per FTES - STEM	\$ 3,922
FY 19/20 Median FTES	2,406
FY 19/20 Median Cost Per FTES	\$ 3,922
Liberal Arts	FY 19/20 FTES
Norco College	
Liberal Arts	13,917,737
Liberal Arts FTES	3,748
Cost Per FTES - Liberal Arts	\$ 3,714
Moreno Valley College	
Liberal Arts	14,692,018
Liberal Arts FTES	3,704
Cost Per FTES - Liberal Arts	\$ 3,966
Riverside City College	
Liberal Arts	32,155,681
Liberal Arts FTES	8,350
Cost Per FTES - Liberal Arts	\$ 3,851
FY 19/20 Median FTES	3,748
FY 19/20 Median Cost Per FTES	\$ 3,851
CTE	FY 19/20 FTES
Norco College	
CTE	3,596,280
CTE FTES	868
Cost Per FTES - CTE	\$ 4,145
Moreno Valley College	
CTE	2,717,317
CTE FTES	597
Cost Per FTES - CTE	\$ 4,549
Riverside City College	
CTE	6,101,363
CTE FTES	1,816
Cost Per FTES - CTE	\$ 3,359
FY 19/20 Median FTES	\$ 868
FY 19/20 Median Cost Per FTES	\$ 4,145

**FY 19/20 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(Unique)**

Norco College - UNIQUE	FY 19/20
Architecture Total Cost	64,421
FTES	8
Cost Per FTES	\$ 8,003
Athletics	154,365
FTES	31
Cost Per FTES	\$ 4,951
Construction Technology Cost	297,646
FTES	40
Cost Per FTES	\$ 7,499
Drafting Technology Cost	413,258
FTES	82.56
Cost Per FTES	\$ 5,006
Electrician (ELC)/Electronics (ELE) Total	369,267
FTES	152
Cost Per FTES	\$ 2,428
Game Development Total Cost	534,425
FTES	134
Cost Per FTES	\$ 3,997
Manufacturing Technology Total Cost	264,115
FTES	30
Cost Per FTES	\$ 8,816
Music Industry Studies Total	255,805
FTES	58
Cost Per FTES	\$ 4,400
Moreno Valley College - UNIQUE	FY 19/20
Admin Justice Total Cost	2,499,222
FTES	517
Cost Per FTES	\$ 4,835
Dental Assist Total Cost	434,529
FTES	36
Cost Per FTES	\$ 12,117

**FY 19/20 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(Unique)**

Dental hygiene Total Cost	857,957
FTES	66
Cost Per FTES	\$ 13,089
Emergency Medical Total Cost	1,181,497
FTES	228
Cost Per FTES	\$ 5,180
Fire Tech Total Cost	1,486,035
FTES	200
Cost Per FTES	\$ 7,415
Homeland Security	-
FTES	-
Cost Per FTES	\$ -
Human Services	338,568
FTES	69
Cost Per FTES	\$ 4,927
Med Asst Total Cost	303,165
FTES	49
Cost Per FTES	\$ 6,217

**FY 19/20 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(Unique)**

Riverside City College -UNIQUE	FY 19/20
Air Conditioning & Refrigeration Total Cost	381,279
FTES	111
Cost Per FTES	\$ 3,430
Applied Digital Media & Printing Total Cost	610,559
FTES	163
Cost Per FTES	\$ 3,746
Athletics Total Cost	2,937,406
FTES	414
Cost Per FTES	\$ 7,101
Automotive Body & Technology Total Cost	329,062
FTES	88
Cost Per FTES	\$ 3,729
Automotive Technology	806,944
FTES	183
Cost Per FTES	\$ 4,404
Cosmetology Total	1,873,282
FTES	361
Cost Per FTES	\$ 5,187
Culinary Arts	1,274,598
FTES	218
Cost Per FTES	\$ 5,837
Film Television & Video Total	447,095
FTES	120
Cost Per FTES	\$ 3,728
Nursing	1,081,248
FTES	50
Cost Per FTES	\$ 21,721
Nursing Learning Laboratory	269,685
FTES	199
Cost Per FTES	\$ 1,355
Paralegal Studies Total	132,438

**FY 19/20 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(Unique)**

FTES	40
Cost Per FTES	\$ 3,290
Registered Nurse	4,541,952
FTES	570
Cost Per FTES	\$ 7,975
Welding	559,214
FTES	149
Cost Per FTES	\$ 3,754

FY 2021-22 FINAL BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
FY 19/20 Median Cost - Using Contract, COLA & STRS Projected Cost Change	
Net FY 2021-2022 Total Apportionment and Non-Specific	229,988,645
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	145,657,951
Difference to Split Between Student Services + Business Services + Other Costs	\$ 84,330,694

2022/22 REVENUE ALLOCATION - STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
	District-Wide FY 19/20 Projected Total BS, SS, and Other Cost/FTES -MEDIAN COST	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Projected FTES FY 21/22	Calculated BAM Revised FY 21/22 Allocation	Weighted %	Adjusted Allocation Student Services + Business Services + Other
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	7,366.00	21,471,885	23.12%	19,499,004
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	7,272.00	21,197,880	22.83%	19,250,175
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	17,219.00	50,193,385	54.05%	45,581,514
				31,857.00	92,863,150	100.00%	84,330,694

**FY 19/20 Median Cost
Remaining Category Costs - Student Services, Business Services, and Other
District-Wide Median**

	<u>FY 19/20</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	19,740,471
Total NC FTES	7,557
Total SS, BS, Other Cost Per FTES	2,612
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	19,994,448
Total MVC FTES	7,265
Total SS, BS, Other Cost Per FTES	2,752
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	51,328,436
Total RCC FTES	17,256
Total SS, BS, Other Cost Per FTES	2,975
MEDIAN Total SS, BS, Other Cost Per FTES	2,752
MEDIAN Total SS, BS, Other FTES	7,557

*Cost includes district expenses

**Moreno Valley College FTES Model by Discipline
FY 2019-20 Final Expenditures**

School	Course	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
TOPS	Code		7,265	31,901,418	4,391	5,526,704	13,801,357	666,387	19,994,448	2,752	51,895,866	7,143
STEM			1,799	7,391,110	4,108	1,368,673	3,417,869	165,029	4,951,572	2,752	12,342,682	6,860
FQE	4,100	AMY	-	-	-	-	-	-	-	-	-	-
FQE	19,110	AST	9	26,205	2,773	7,189	17,952	867	26,007	2,752	52,212	5,525
FQE	040X0	BIO	466	2,037,967	4,372	354,583	885,470	42,754	1,282,807	2,752	3,320,774	7,124
FQE	19,050	CHE	163	719,608	4,406	124,255	310,291	14,982	449,527	2,752	1,169,136	7,158
FQE	8,370	HES	99	297,644	3,013	75,143	187,648	9,060	271,852	2,752	569,496	5,765
FQE	0856X/ 12700	KIN	155	602,812	3,891	117,857	294,314	14,211	426,382	2,752	1,029,194	6,643
FQC	7010/ 4930	MAT	837	3,275,066	3,911	637,081	1,590,928	76,817	2,304,826	2,752	5,579,892	6,663
FQE	4,030	MIC	-	-	-	-	-	-	-	-	-	-
FQE	19,010	PHS	-	-	-	-	-	-	-	-	-	-
FQE	19,020	PHY	69	431,809	6,249	52,555	131,267	6,338	190,170	2,752	621,979	9,001
Liberal Arts			3,704	14,692,010	3,956	2,017,975	7,037,084	333,700	10,154,838	2,752	24,686,856	6,716
FTA	21,050	ADI	140	530,020	3,782	106,606	266,218	12,854	385,679	2,752	915,699	6,534
FOA	8,500	ASL	43	238,062	5,560	32,574	81,343	3,928	117,845	2,752	355,906	8,312
FOA	2202X	ANT	154	448,577	2,921	116,838	291,769	14,088	422,694	2,752	871,271	5,673
FOA	1002X	ART	248	898,565	3,631	188,276	470,166	22,702	681,144	2,752	1,579,709	6,383
FOA	10,080	DAN	22	74,262	3,348	16,873	42,134	2,034	61,042	2,752	135,303	6,100
FOA	22,040	ECO	87	304,312	3,492	66,296	165,555	7,994	239,845	2,752	544,158	6,244
FNC	8,020	ILA	1	72,857	142,856	388	969	47	1,404	2,752	74,260	145,608
FNC	150X0	ENG	972	4,184,022	4,305	739,336	1,846,280	89,146	2,674,763	2,752	6,858,785	7,057
FNC	9302/ 4930	ESL	31	210,432	6,725	23,803	59,440	2,870	86,113	2,752	296,545	9,477
FOA	49,301	GUI	184	758,965	4,126	139,933	349,443	16,873	506,248	2,752	1,265,213	6,878
FOA	22,060	GEG	147	458,390	3,127	111,498	278,433	13,444	403,375	2,752	861,764	5,880
FOA	22,050	HIS	296	930,544	3,149	224,806	561,388	27,106	813,300	2,752	1,743,844	5,901
FOA	49,033	HUM	78	305,444	3,926	59,183	147,794	7,136	214,113	2,752	519,558	6,678
FNC	6,020	JOU	7	142,514	21,560	5,028	12,557	606	18,191	2,752	160,705	24,312
FNC	16,010	LIB	3	19,644	6,378	2,343	5,851	283	8,476	2,752	28,121	9,130
FOA	10,040	MUS	110	616,541	5,612	83,572	208,697	10,077	302,345	2,752	918,886	8,364
FOA	15,090	PHI	60	328,709	5,499	45,475	113,562	5,483	164,520	2,752	493,229	8,251
FOA	22,070	POL	132	399,983	3,032	100,361	250,622	12,101	363,084	2,752	763,667	5,784
FOA	20,010	PSY	346	1,250,725	3,616	263,100	657,017	31,724	951,840	2,752	2,202,565	6,368
FNC	5200/ 4930	REA	22	175,026	7,884	16,888	42,172	2,036	61,097	2,752	236,123	10,636
FOA	22,080	SOC	184	639,372	3,481	139,720	348,911	16,847	505,478	2,752	1,144,849	6,233
FOA	11,050	SPA	183	812,789	4,454	138,830	346,688	16,740	502,258	2,752	1,315,047	7,206
FNC	15,060	COM	234	819,651	3,507	177,771	443,932	21,435	643,137	2,752	1,462,788	6,260
FOA	10,070	THE	24	72,612	2,989	18,478	46,143	2,228	66,848	2,752	139,460	5,741
CTE			597	2,717,317	4,549	454,366	1,134,648	54,786	1,643,800	2,752	4,361,116	7,302
FSB	0502X	ACC	52	142,116	2,744	39,405	98,402	4,751	142,559	2,752	284,675	5,496
FSB	0614X	ADM	6	157,294	27,355	4,374	10,923	527	15,825	2,752	173,119	30,108
FSB	05XX0	BUS	104	317,391	3,062	78,855	196,919	9,508	285,282	2,752	602,673	5,814
FHE	21,400	CMJ	9	132,797	14,625	6,907	17,249	833	24,989	2,752	157,786	17,377
FSB	070XX	CIS	213	938,995	4,402	162,260	405,198	19,565	587,022	2,752	1,526,017	7,154
FUA	1305X	EAR	139	469,317	3,365	106,112	264,984	12,795	383,890	2,752	853,207	6,117
FHE	49,320	WKK	8	31,792	3,826	6,322	15,786	762	22,870	2,752	54,662	6,578
FHE	21,040	HMS	-	-	-	-	-	-	-	-	-	-
FSB	0506X	MAG	12	96,366	7,854	9,334	23,309	1,125	33,768	2,752	130,135	10,606
FSB	0509X	MKT	12	79,118	6,496	9,265	23,138	1,117	33,521	2,752	112,638	9,248
FSB	05140	KAT	12	260,715	21,162	9,372	23,404	1,130	33,906	2,752	294,621	23,914
FSB	10,110	PHO	8	24,554	3,244	5,759	14,380	694	20,833	2,752	45,387	5,996
FSB	05110	RLE	22	66,862	3,101	16,401	40,957	1,978	59,335	2,752	126,198	5,853
College Specific Disciplines			1,164	7,100,974	6,099	885,690	2,211,756	106,793	3,204,238	2,752	10,305,212	8,851
FTA	2105X	ADJ-B	517	2,499,222	4,835	393,197	981,897	47,410	1,422,504	2,752	3,921,726	7,587
FHE	12,401	DEA	36	434,529	12,117	27,279	68,122	3,289	98,690	2,752	533,220	14,869
FHE	12,402	DEH	66	857,957	13,089	49,865	124,523	6,012	180,400	2,752	1,038,357	15,841
FTA	12,500	EMS	228	1,181,497	5,180	173,526	433,332	20,923	627,781	2,752	1,809,278	7,932
FTA	21,330	FIT	200	1,486,035	7,415	152,454	380,711	18,382	551,548	2,752	2,037,583	10,167
FHE	21,040	HMS	69	338,568	4,927	52,276	130,545	6,303	189,124	2,752	527,692	7,679
FTA	21,053	HLS	-	-	-	-	-	-	-	-	-	-
FHE	12,082	MDA	49	303,165	6,217	37,092	92,627	4,472	134,192	2,752	437,357	8,970
Grand Total			7,265	31,901,418	4,391	5,526,704	13,801,357	666,387	19,994,448	2,752	51,895,866	7,143

Norco College FTES Model by Discipline
FY 2019-20 Final Expenditures

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
				7,557	28,478,703	3,769	5,340,629	13,188,294	1,211,549	19,740,471	2,612	48,219,174	6,381
STEM				2,406	8,611,382	3,679	1,700,359	4,198,913	385,735	6,285,007	2,612	14,896,389	6,191
EQE	4,100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	040X0	BIO	Biology Total	740	2,847,540	3,847	523,160	1,291,906	118,682	1,933,748	2,612	4,781,288	6,459
EQE	19,050	CHE	Chemistry Total	326	1,099,167	3,369	230,604	569,461	52,314	852,379	2,612	1,951,546	5,981
EQE	8,370	HES	Health Education - combined w/BIO in FY 19/20	-	-	-	-	-	-	-	-	-	-
EQE	0835X/12700	KIN	Kinesiology Total	191	756,007	3,969	134,631	332,462	30,542	497,635	2,612	1,253,642	6,581
EQC/EQE	17010/49304	MAT	Mathematics Total	1,052	3,392,659	3,226	743,213	1,835,311	168,602	2,747,126	2,612	6,139,785	5,838
EQE	4,030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	19,010	PHS	Physical Science, General	10	219,644	21,986	7,060	17,435	1,602	26,096	2,612	245,741	24,599
EQE	19,020	PHY	Physics, General	87	296,364	3,395	61,690	152,339	13,995	228,024	2,612	524,388	6,007
EJA	49,990	XXX	STEM Computer Labs	-	-	-	-	-	-	-	-	-	-
Liberal Arts				3,748	13,917,737	3,714	2,648,699	6,540,770	600,871	9,790,340	2,612	23,708,077	6,326
EOA	21,050	ADJ	Administration Of Justice Total	80	295,055	3,684	56,609	139,791	12,842	209,242	2,612	504,297	6,296
EOA	2202X	ANT	Anthropology Total	207	567,786	2,746	146,130	360,856	33,150	540,136	2,612	1,107,922	5,358
EOA	1002X	ART	Art Total	187	560,701	2,993	132,391	326,929	30,034	489,354	2,612	1,050,054	5,605
EOC	10,080	DAN	Dance	9	18,561	2,109	6,219	15,358	1,411	22,988	2,612	41,549	4,721
EOA	22,040	ECO	Economics	72	198,323	2,772	50,559	124,852	11,470	186,881	2,612	385,203	5,384
ENC	8,020	ILA	Educational Aide (Teacher Asst)	21	55,343	2,663	14,686	36,265	3,332	54,283	2,612	109,626	5,276
ENC	49302/49308	ESL	English as a Second Language Total	69	322,591	4,671	48,806	120,524	11,072	180,402	2,612	502,993	7,283
ENC	150X0	ENG	English Total	837	3,619,623	4,324	591,628	1,460,982	134,214	2,186,823	2,612	5,806,446	6,936
EOC	11,020	FRE	French	17	59,272	3,564	11,753	29,023	2,666	43,442	2,612	102,714	6,176
EQE	22,060	GEG	Geography	135	380,604	2,820	95,394	235,568	21,641	352,602	2,612	733,207	5,432
EOA	49,301	GUI	Guidance Total	212	955,805	4,509	149,826	369,984	33,989	553,798	2,612	1,509,603	7,121
EOA	22,050	HIS	History	216	820,611	3,135	184,978	456,790	41,963	683,732	2,612	1,504,343	5,747
EOC	49,033	HUM	Humanities Total	75	255,488	3,397	53,146	131,239	12,056	196,442	2,612	451,930	6,010
EOC	11,080	JPN	Japanese	-	-	-	-	-	-	-	-	-	-
EOC	11,070	CHI	Chinese	16	43,331	2,737	11,187	27,627	2,538	41,352	2,612	84,683	5,350
ENC	6,020	JOU	Journalism	3	20,472	6,893	2,099	5,183	476	7,758	2,612	28,231	9,505
ENC	16,010	LIB	Library Science, General	6	18,324	3,085	4,198	10,367	952	15,517	2,612	33,841	5,697
EOC	10,040	MUS	Music	158	591,775	3,740	111,811	276,109	25,365	413,285	2,612	1,005,060	6,353
EOC	15,090	PHI	Philosophy	89	307,643	3,457	62,891	155,306	14,267	232,465	2,612	540,107	6,069
EOA	22,070	POL	Political Science	218	671,539	3,085	153,854	379,931	34,903	568,688	2,612	1,240,227	5,697
EOA	20,010	PSY	Psychology, General	364	978,532	2,690	257,057	634,784	58,315	950,156	2,612	1,928,687	5,303
ENC	49307	REA	Reading / Reading Skills	9	214,905	22,814	6,657	16,440	1,510	24,607	2,612	239,512	25,426
EOA	22,080	SOC	Sociology	192	709,651	3,687	136,023	335,900	30,858	502,781	2,612	1,212,432	6,299
EOC	11,050	SPA	Spanish	156	682,726	4,373	110,341	272,479	25,031	407,851	2,612	1,090,577	6,985
ENC	15,060	COM	Speech Communications	286	1,265,605	4,431	201,876	498,518	45,797	746,191	2,612	2,011,796	7,043
EOC	10,070	THE	Theatre	69	303,470	4,415	48,580	119,965	11,021	179,566	2,612	483,037	7,027
CTE				868	3,596,280	4,145	613,218	1,514,298	139,112	2,266,628	2,612	5,862,907	6,757
ESB	0502X	ACC	Accounting Total	128	509,681	3,974	90,645	223,840	20,563	335,048	2,612	844,729	6,586
ESB	05XX0	BUS	Business Administration Total	217	923,718	4,252	153,522	379,111	34,827	567,460	2,612	1,491,178	6,865
ESB	070XX	CIS	Computer Information Systems Total	243	1,049,662	4,316	171,876	424,434	38,991	635,300	2,612	1,684,962	6,928
ESB	7,010	CSC	Computer Science Total - combined with CIS	-	-	-	-	-	-	-	-	-	-
EOA	1305X	EAR	Early Childhood Education Total	151	585,518	3,888	106,433	262,828	24,145	393,406	2,612	978,923	6,500
ESB	09XX0	ENE	Engineering Total	9	63,392	7,261	6,170	15,236	1,400	22,805	2,612	86,197	9,874
ESB	49,320	WKX	General Work Experience	28	49,764	1,805	19,484	48,115	4,420	72,020	2,612	121,783	4,417
ESB	0506X	MAG	Management Total	18	112,096	6,197	12,785	31,571	2,900	47,256	2,612	159,352	8,809
ESB	0509X	MKT	Marketing Total	2	7,404	4,381	1,194	2,949	271	4,415	2,612	11,819	6,994
ESB	5,140	CAT	Office Tech/Office Computer Applications	10	44,543	4,559	6,905	17,051	1,566	25,522	2,612	70,065	7,171
EOC	10,110	PHO	Photography	2	10,662	4,847	1,555	3,839	353	5,747	2,612	16,409	7,459
ESB	5,110	RLE	Real Estate	60	239,838	3,974	42,651	105,323	9,676	157,650	2,612	397,488	6,586
College Specific Disciplines				535	2,353,304	4,396	378,352	934,313	85,831	1,398,497	2,612	3,751,800	7,008
ESB	02XX0	ARE	Architecture Total	8	64,421	8,003	5,689	14,049	1,291	21,029	2,612	85,450	10,615
EQE	8,355	KIN-ATH	Athletics	31	154,365	4,951	22,036	54,416	4,999	81,450	2,612	235,816	7,563
ESB	952X/0957	CON	Construction Technology Total	40	297,646	7,499	28,050	69,267	6,363	103,680	2,612	401,327	10,112
ESB	DFT-X	DFTX	Drafting Technology	83	413,258	5,006	58,347	144,084	13,236	215,668	2,612	628,926	7,618
ESB	9,340	ELE	Electrician (ELC)/Electronics (ELE) Total	152	369,267	2,428	107,479	265,411	24,382	397,272	2,612	766,539	5,040
ESB	0614X	GAM	Game Development Total	134	534,425	3,997	94,489	233,334	21,435	349,258	2,612	883,684	6,609
ESB	0956X	MAN	Manufacturing Technology Total	30	264,115	8,816	21,173	52,286	4,803	78,263	2,612	342,379	11,428
EOC	10,050	MIS	Music Industry Studies Total	58	255,805	4,400	41,089	101,466	9,321	151,877	2,612	407,682	7,012
ESB	XXXXX	SCT	Supply Chain Technology	-	-	-	-	-	-	-	-	-	-
			Grand Total	7,557	28,478,703	3,769	5,340,629	13,188,294	1,211,549	19,740,471	2,612	48,219,174	6,381

**Riverside City College FTES Model by Discipline
FY 2019-20 Final Expenditures**

				Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
School	TOPS	Course Code	Description	17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080
STEM				4,423	17,348,124	3,922	2,769,706	9,735,740	651,150	13,156,596		30,504,720	6,897
DQB	04100	AMY	Anatomy & Physiology	275	1,051,875	3,819	172,474	606,259	40,548	819,281	2,975	1,871,156	6,794
DQD	19,110	AST	Astronomy	62	183,662	2,945	39,050	137,263	9,180	185,493	2,975	369,155	5,920
DQB	040X0	BIO	Biology Total	637	2,474,897	3,885	398,869	1,402,058	93,773	1,894,701	2,975	4,369,598	6,860
DQA	19,050	CHE	Chemistry	695	2,934,116	4,224	434,989	1,529,020	102,265	2,066,273	2,975	5,000,389	7,198
DQB	08370	HES	Health Science Total	174	425,628	2,444	109,040	383,284	25,635	517,959	2,975	943,587	5,419
DRA	12,700	KIN-KIN	Kinesiology	667	2,945,670	4,416	417,680	1,468,181	98,195	1,984,056	2,975	4,929,727	7,391
DQC	17,010	MAT	Math Total	1,510	5,572,449	3,690	945,716	3,324,267	222,335	4,492,318	2,975	10,064,768	6,664
DQB	04030	MIC	Microbiology	75	367,013	4,888	47,021	165,283	11,055	223,359	2,975	590,373	7,862
DQD	19,020	PHY	Physics	175	780,462	4,459	109,610	385,287	25,769	520,666	2,975	1,301,128	7,433
DQD	19,140	GEO	Geology	91	400,335	4,408	56,871	199,907	13,370	270,149	2,975	670,483	7,383
DQD	19,190	OCE	Oceanography	61	212,016	3,459	38,386	134,930	9,024	182,340	2,975	394,357	6,433
Liberal Arts				8,350	32,155,681	3,851	5,228,886	18,379,958	1,229,296	24,893,140		56,993,821	6,825
DOA	2105X	ADJ	Administration of Justice Total	218	651,432	2,984	136,705	480,530	32,139	649,375	2,975	1,300,807	5,959
DOC	0850X	ASL	American Sign Language Total	211	888,441	4,208	132,209	464,726	31,082	628,017	2,975	1,516,459	7,183
DOA	2202X	ANT	Anthropology Total	240	669,215	2,792	150,081	527,547	35,284	712,911	2,975	1,382,126	5,767
DEA	1002X	ART	Art Total	715	2,500,632	3,499	447,481	1,572,933	105,202	2,125,615	2,975	4,626,247	6,474
DNB	15,060	COM	Communication Studies Total	507	1,997,954	3,938	317,720	1,116,813	74,695	1,509,229	2,975	3,507,183	6,912
DEB	10,080	DAN	Dance Total	191	899,967	4,718	119,454	419,889	28,083	567,426	2,975	1,467,393	7,692
DOB	22,040	ECO	Economics	183	744,368	4,062	114,745	403,336	26,976	545,057	2,975	1,289,425	7,037
DNA	150XX	ENG	English Total	1,838	8,396,266	4,568	1,150,959	4,045,712	270,587	5,467,258	2,975	13,863,524	7,543
DNA	06121	FST	Film Studies Total	46	157,175	3,384	29,081	102,221	6,837	138,138	2,975	295,313	6,359
DOC	11,020	FRE	French	30	230,075	7,634	18,874	66,342	4,437	89,653	2,975	319,728	10,608
DOB	22,060	GEG	Geography	161	555,743	3,442	101,106	355,396	23,770	480,271	2,975	1,036,015	6,417
DZC	49,301	GUI	Guidance Total	182	669,382	3,678	113,981	400,651	26,797	541,428	2,975	1,210,810	6,652
DOD	22,050	HIS	History	510	1,510,928	2,963	319,292	1,122,338	75,065	1,516,695	2,975	3,027,623	5,938
DOD	49,033	HUM	Humanities Total	109	367,556	3,366	68,375	240,342	16,075	324,791	2,975	692,348	6,341
DOC	11,080	JPN	Japanese	59	278,302	4,752	36,670	128,899	8,621	174,190	2,975	452,492	7,727
DNA	06020	JOU	Journalism	15	253,329	16,922	9,374	32,951	2,204	44,529	2,975	297,858	19,897
DYA	16,010	LIB	Library *	11	75,963	6,687	7,114	25,005	1,672	33,791	2,975	109,754	9,661
DEB	10,040	MUS	Music	856	3,556,713	4,153	536,301	1,885,142	126,083	2,547,526	2,975	6,104,239	7,127
DOD	15,090	PHI	Philosophy Total	170	613,880	3,619	106,209	373,335	24,970	504,514	2,975	1,118,394	6,594
DOB	22,070	POL	Political Science Total	331	990,252	2,988	207,522	729,457	48,788	985,767	2,975	1,976,019	5,963
DOA	20,010	PSY	Psychology	535	1,724,638	3,223	335,097	1,177,895	78,780	1,591,772	2,975	3,316,410	6,197
DOA	22,080	SOC	Sociology Total	519	1,289,904	2,486	324,915	1,142,104	76,387	1,543,406	2,975	2,833,310	5,461
DOC	11,050	SPA	Spanish Total	280	1,436,888	5,129	175,442	616,693	41,246	833,380	2,975	2,270,268	8,103
DEB	10,070	THE	Theatre Total	367	1,251,635	3,411	229,796	807,751	54,024	1,091,572	2,975	2,343,207	6,385
DOC	11,120	ARA	Arabic	37	227,385	6,156	23,132	81,310	5,438	109,880	2,975	337,264	9,130
DOC	11,040	ITA	Italian	22	202,095	9,099	13,908	48,887	3,270	66,065	2,975	268,160	12,074
DOC	11,060	RUS	Russian	5	15,561	2,914	3,344	11,754	786	15,884	2,975	31,445	5,889
CTE Courses				1,816	6,101,363	3,359	1,137,451	3,998,234	267,412	5,403,097		11,504,460	6,334
DPA	0502X	ACC	Accounting Total	165	426,825	2,590	103,204	362,769	24,263	490,236	2,975	917,061	5,564
DPA	05XXX	BUS	Business Administration Total	280	849,551	3,030	175,580	617,177	41,278	834,035	2,975	1,683,586	6,004
DPB	0514X	CAT	Computer Applications & Office Technology Total	132	439,376	3,329	82,639	290,484	19,428	392,552	2,975	831,927	6,304
DPB	070XX	CSC	Computer Science Total	567	2,131,477	3,760	354,998	1,247,847	83,459	1,686,304	2,975	3,817,780	6,734
DUA	1305X	EAR	Early Childhood Education Total	383	1,259,816	3,292	239,646	842,375	56,340	1,138,361	2,975	2,398,178	6,266
DPB	09XX0	ENE	Engineering Total	7	61,199	8,406	4,559	16,024	1,072	21,655	2,975	82,853	11,381
DPA	0506X	MAG	Management Total	66	291,584	4,409	41,417	145,583	9,737	196,737	2,975	488,321	7,383
DPA	0509X	MKT	Marketing Total	31	119,689	3,919	19,124	67,223	4,496	90,843	2,975	210,532	6,894
DSA	10,110	PHO	Photography Total	109	397,995	3,637	68,525	240,870	16,110	325,505	2,975	723,501	6,612
DPA	05110	RLE	Real Estate Total	23	57,189	2,492	14,371	50,516	3,379	68,266	2,975	125,455	5,466
DXA	08990	SCE	Senior Citizen Education	50	49,886	1,000	31,235	109,793	7,343	148,371	2,975	198,256	3,975
DSA	49,320	WKX	Work Experience Total	3	16,777	4,877	2,154	7,572	506	10,232	2,975	27,009	7,852
College Specific				2,666	15,244,761	5,718	1,669,538	5,868,562	392,504	7,930,604		23,175,365	8,692

Riverside City College FTES Model by Discipline
 FY 2019-20 Final Expenditures

				Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services +Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
School	TOPS	Course Code	Description	17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080
DSA	09460	AIR	Air Conditioning & Refrigeration	111	381,279	3,430	69,614	244,700	16,366	330,681	2,975	711,960	6,404
DSA	0614X	ADM	Applied Digital Media & Printing	163	610,559	3,746	102,052	358,719	23,992	484,763	2,975	1,095,322	6,721
DZH	08355	KIN-ATH	Athletics	414	2,937,406	7,101	259,027	910,500	60,896	1,230,424	2,975	4,167,830	10,076
DSA	09490	AUB	Automotive Body & Technology Total	88	329,062	3,729	55,256	194,228	12,990	262,475	2,975	591,536	6,704
DSA	0948X	AUT	Automotive Technology	183	806,944	4,404	114,726	403,270	26,972	544,968	2,975	1,351,912	7,379
DVA	30,070	COS	Cosmetology Total	361	1,873,282	5,187	226,145	794,919	53,166	1,074,230	2,975	2,947,512	8,162
DSA	1306X	CUL	Culinary Arts	218	1,274,598	5,837	136,737	480,640	32,146	649,523	2,975	1,924,122	8,812
DSA	0604X	FTV	Film Television & Video Total	120	447,095	3,728	75,094	263,960	17,654	356,708	2,975	803,803	6,703
DWA	1230X	NXN	Nursing	50	1,081,248	21,721	31,172	109,573	7,328	148,073	2,975	1,229,322	24,695
DWA	12,300	NVN	Nursing Learning Laboratory	199	269,685	1,355	124,601	437,982	29,293	591,877	2,975	861,561	4,330
DPB	1401X	PAL	Paralegal Studies Total	40	132,438	3,290	25,204	88,596	5,926	119,726	2,975	252,164	6,265
DWA	12,301	NRN	Registered Nurse	570	4,541,952	7,975	356,626	1,253,570	83,842	1,694,038	2,975	6,235,989	10,950
DSA	09565	WEL	Welding	149	559,214	3,754	93,285	327,903	21,931	443,119	2,975	1,002,333	6,728
GRAND TOTAL				17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080

**Cost Per FTES Comparison
Disciplines Common at all Three Colleges**

		FY 2019-2020		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	4,372	3,847	12,592
CHE	Chemistry	4,406	3,369	4,224
KIN	Kinesiology	3,891	3,969	4,416
MAT	Math	3,911	3,226	3,690
PHY	Physics	6,249	3,395	4,459
Liberal Arts				
ADJ	Admin Justice	3,782	3,684	2,984
ANT	Anthropology	2,921	2,746	2,792
ART	Art	3,631	2,993	3,499
COM	Communications	3,507	4,431	3,938
DAN	Dance	3,348	2,109	4,718
ECO	Economics	3,492	2,772	4,062
ENG	English	4,305	4,324	4,568
GEG	Geography	3,127	2,820	3,442
GUI	Guidance Total	4,126	4,509	3,678
HIS	History	3,149	3,135	2,963
HUM	Humanities	3,926	3,397	3,366
JOU	Journalism	21,560	6,893	16,922
LIB	Library	6,378	3,085	6,687
MUS	Music	5,612	3,740	4,153
PHI	Philosophy	5,499	3,457	3,619
POL	Political Science	3,032	3,085	2,988
PSY	Psychology	3,616	2,690	3,223
SOC	Sociology	3,481	3,687	2,486
SPA	Spanish	4,454	4,373	5,129
THE	Theater	2,989	4,415	3,411
CTE Courses				
ACC	Accounting	2,744	3,974	2,590
BUS	Business Administration	3,062	4,252	3,030
CAT	Office Tech/Office Computer Applications	21,162	4,559	3,329
EAR	Early Child dev	3,365	3,888	3,292
MAG	Management	7,854	6,197	4,409
MKT	Marketing	6,496	4,381	3,919
PHO	Photography	3,244	4,847	3,637
RLE	Real estate	3,101	3,974	2,492
WKX	General Work Experience	3,826	1,805	4,877

**Cost Per FTES Comparison
Disciplines Common at Two Colleges**

		FY 2019-2020		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	2,773	-	2,945
KIN-ATH	Athletics	-	4,951	7,101
HES	Health Ed	3,013	-	2,444
Liberal Arts				
ASL	Am Sign Lang	5,560	-	4,208
ILA	Educational Aide (Teacher Asst)	142,856	2,663	-
ESL	English second	6,725	4,671	-
FRE	French	-	3,564	7,634
REA	Reading	7,884	22,814	-
CTE Courses				
ADM	Applied Digital Media	27,355	-	3,746
CIS	Computer Information Systems Total	4,402	4,316	-
ENE	Engineering Total	-	7,261	8,406

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2019-2020
MORENO VALLEY COLLEGE		
ADJ-B	Admin Justice	4,835
CMI	Community Interpretation	14,625
DEA	Dental Assist	12,117
DEH	Dental hygiene	13,089
EMS	Emergency Medical	5,180
FIT	Fire Tech	7,415
HMS	Human Services	4,927
MDA	Med Asst	6,217
NORCO COLLEGE		
ARE	Architecture Total	8,003
CHI	Chinese	2,737
CON	Construction Technology Total	7,499
DFTX	Drafting Technology	5,006
ELE	Electrician (ELC)/Electronics (ELE) Total	2,428
GAM	Game Development Total	3,997
MAN	Manufacturing Technology Total	8,816
MIS	Music Industry Studies Total	4,400
PHS	Physical Science, General	21,986
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	3,430
ARA	Arabic	6,156
AUB	Automotive Body & Technology Total	3,729
AUT	Automotive Technology	4,404
COS	Cosmetology Total	5,187
CSC	Computer Science Total	3,760
CUL	Culinary Arts	5,837
FTV	Film Television & Video Total	3,728
FST	Film Study	3,384
GEO	Geology	4,408
ITA	Italian	9,099
JPN	Japanese	4,752
NXN	Nursing	21,721
NVN	Nursing Learning Laboratory	1,355
OCE	Oceanography	3,459
PAL	Paralegal Studies Total	3,290
NRN	Registered Nurse	7,975
RUS	Russian	2,914
SCE	Senior Citizen Education	1,000
WEL	Welding	3,754