

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.

BUDGET ALLOCATION MODEL

(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 purposes. 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 2022-23 final budget uses FY 2020-21 median cost over a 2 year period to derive the FY 2022-23 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 2021-22 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 2022-23.

The third phase of the BAM implementation consists of defining “unique” programs, determining the college programs belonging in this category, and the “unique” metrics to be used to allocate resources. The DBAC suspended work on this phase to manage COVID-19 pandemic related issues and will complete this work in fiscal 2023.

The fourth phase of the BAM implementation will develop an allocation methodology for the District office. The DBAC will begin and complete this work in fiscal year 2023.

Exhibit G

Riverside Community College District

Budget Allocation Model Operating General Fund Principles

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.

Riverside Community College District

BUDGET ALLOCATION MODEL

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 20/21 (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

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:
 - o 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.
 - o Business Services (BS) - Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
 - o 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 2020-21 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 2022/23 final budget uses FY 20/21 median cost over a 2 year period to derive the FY 2022-23 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

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

- o 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".

Exhibit I
Riverside Community College District
FY 2022-2023 FINAL BUDGET

FY 2021/22 ACTUAL ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2021/22	\$ 26,824,677	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 46,044,943
Contingency Budget from FY 2021/22 (object code 7910)	15,141,796	-	-	-	15,141,796
Unaudited Beginning Balance, FY 2021/22 from previous FY Final BAM	41,966,473	7,263,051	2,340,214	9,617,001	61,186,739
FY 19/20 General Apportionment Adjustment	-	(1,199,934)	(1,179,736)	(2,799,155)	(5,178,825)
Adjusted FY 2021/22 Beginning Balance	\$ 41,966,473	\$ 6,063,117	\$ 1,160,478	\$ 6,817,846	\$ 56,007,914
FY 2021/22 Actual Revenue	\$ 1,226,257	\$ 54,900,431	\$ 54,596,148	\$ 135,631,025	\$ 246,353,861
Total FY 2021/22 Actual Revenue	\$ 1,226,257	\$ 54,900,431	\$ 54,596,148	\$ 135,631,025	\$ 246,353,861
FY 2021/22 Total Actual Available Funds	\$ 43,192,730	\$ 60,963,548	\$ 55,756,626	\$ 142,448,871	\$ 302,361,775
FY 2021/22 Actual Expenses	\$ (29,974,575)	\$ (44,682,452)	\$ (47,438,428)	\$ (113,074,711)	\$ (235,170,166)
Distribute DO Expenses based on FY 2021/22 Revenue Ratio	29,110,225	(6,373,393)	(6,611,514)	(16,125,318)	-
Intrafund Transfers (8999)	(282,677)	(283,496)	(274,606)	(502,793)	(1,343,572)
Total Expenses	\$ (1,147,027)	\$ (51,339,341)	\$ (54,324,548)	\$ (129,702,822)	\$ (236,513,737)
Actual Ending Balance FY 2021/22	\$ 42,045,703	\$ 9,624,207	\$ 1,432,078	\$ 12,746,049	\$ 65,848,038

FY 2022/23 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Actual Beginning Balance - FY 2022/23	\$ 26,903,907	\$ 9,624,207	\$ 1,432,078	\$ 12,746,049	\$ 50,706,242
Contingency Budget from FY 2020/21 (object code 7910)	\$ 15,141,796	-	-	-	\$ 15,141,796
Estimated Beginning Balance, FY 2022/23	\$ 42,045,703	\$ 9,624,207	\$ 1,432,078	\$ 12,746,049	\$ 65,848,038

NON-SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	\$ 900,000	\$ 56,730,296	\$ 57,027,877	\$ 145,559,898	\$ 260,218,071
Total Revenue	\$ 900,000	\$ 56,730,296	\$ 57,027,877	\$ 145,559,898	\$ 260,218,071
Expenditure Budget Excluding Special Project Programs	\$ (37,400,285)	\$ (47,178,334)	\$ (51,364,112)	\$ (119,735,829)	\$ (255,678,560)
Distribute DO Expenses based on Revenue Ratio	\$ 36,500,285	\$ (7,943,557)	\$ (8,019,478)	\$ (20,537,250)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ (900,000)	\$ (55,121,891)	\$ (59,383,590)	\$ (140,273,079)	\$ (255,678,560)
Intrafund /Interfund Transfers					
Ongoing	\$ (58,956)	\$ (459,370)	\$ (354,079)	\$ (1,043,270)	\$ (1,915,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 58,956	\$ (12,831)	\$ (12,953)	\$ (33,172)	\$ -
Total Expenditures	\$ (900,000)	\$ (55,594,092)	\$ (59,750,622)	\$ (141,349,522)	\$ (257,594,235)
Net Non-Specific Budget	\$ -	\$ 1,136,204	\$ (2,722,745)	\$ 4,210,376	\$ 2,623,836

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
One-Time/Special/Specific Revenue	\$ 44,053	\$ 1,854,233	\$ 529,489	\$ 2,477,700	\$ 4,905,475
Specific Expenditure Budget					
District Office Set-Aside	\$ (17,554,383)	\$ -	\$ -	\$ -	\$ (17,554,383)
Non-Resident Base Budget (SPP 729)	-	(1,051,880)	(171,422)	-	(1,223,302)
Budget Savings Distribution 20/21 (SPP 567)	-	(3,320,672)	(2,162,740)	(1,379,795)	(6,863,207)
Budget Savings Distribution 17/18 (SPP 738)	(1,177)	(239,161)	(602,616)	(35,780)	(878,734)
Permanent Salary Savings (SPP 997)	(328,093)	(969,360)	(702,254)	(2,101,384)	(4,101,091)
IDC Distribution Holding Account (SPP 797)	(1,371,156)	(2,427,843)	(1,846,822)	(4,937,961)	(10,583,782)
FY 17-18 Summ Shift Add'l Apport Alloc (SPP 716)	(1,345,420)	(445,471)	(277,231)	(445,949)	(2,514,071)
Contracts/Licenses Holding Account Awaiting Distribution	(907,676)	-	-	-	(907,676)
Special Project Program Costs	(159,395)	(2,440,576)	(1,841,960)	(8,640,218)	(13,082,149)
Total Expenditures	\$ (21,667,300)	\$ (10,894,963)	\$ (7,605,045)	\$ (17,541,087)	\$ (57,708,395)
Intrafund Transfers					
Total Interfund/Intrafund Transfer	\$ -	\$ 599,124	\$ 175,946	\$ (494,200)	\$ 280,870
Total Expenditures	\$ (21,667,300)	\$ (10,295,839)	\$ (7,429,099)	\$ (18,035,287)	\$ (57,427,525)
Net One-Time/Special/Specific Budget	\$ (21,623,247)	\$ (8,441,606)	\$ (6,899,610)	\$ (15,557,587)	\$ (52,522,050)

Estimated Ending Balance - FY 2022/23	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (21,623,247)	\$ (7,305,402)	\$ (9,622,353)	\$ (11,347,211)	\$ (49,898,214)
Contingency/Reserves	\$ 20,422,456	\$ 2,318,805	\$ (8,190,275)	\$ 1,398,838	\$ 15,949,824
Adjust FY 2021/22 to FY 2022/23 Contingency Change	\$ 808,028	\$ (175,851)	\$ (177,532)	\$ (454,645)	\$ -
Adjusted Contingency/Reserves	\$ 21,230,484	\$ 2,142,954	\$ (8,367,807)	\$ 944,193	\$ 15,949,824
Estimated Ending Balance - FY 2022/23	\$ 5,280,660	\$ 2,142,954	\$ (8,367,807)	\$ 944,193	\$ -
Estimated Contingency/Reserve - FY 2022/23	\$ 15,949,824	\$ -	\$ -	\$ -	\$ 15,949,824
Total Estimated Ending Balance - FY 2022/23	\$ 21,230,484	\$ 2,142,954	\$ (8,367,807)	\$ 944,193	\$ 15,949,824

**Exhibit I
(continued)
Riverside Community College District**

**Revised BAM
FY 2022-23 FINAL BUDGET
BASED ON FY 20/21 DATA**

**22/23 Revenue Allocation
Direct Instructional, Academic Affairs,
Student Services, Business Services and Other Costs**

Norco College	
Total FTES	6,685
Direct Instructional & Academic Affairs Costs	37,615,224
Student Services, Business Services, and Other	<u>17,907,084</u>
Total Norco College	\$ 55,522,308
Moreno Valley College	
Total FTES	6,448
Direct Instructional & Academic Affairs Costs	38,783,115
Student Services, Business Services, and Other	<u>17,271,170</u>
Total Moreno Valley College	\$ 56,054,285
Riverside City College	
Total FTES	15,985
Direct Instructional & Academic Affairs Costs	100,729,941
Student Services, Business Services, and Other	<u>42,818,293</u>
Total Riverside City College	\$ 143,548,234

Exhibit I
(continued)

Riverside Community College District

FY 2022-23 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2022-23 Total Revenues	265,123,546
Less, FY 2022-2023 Specific Revenue	(9,998,718)
FY 2022-2023 Apportionment and Non-Specific Revenues	255,124,828
Net FY 2022-2023 Apportionment and Non-Specific Revenues for Distribution	\$ 255,124,828

**Exhibit I
(continued)**

Riverside Community College District

FY 2022-23 FINAL BUDGET REVENUE ALLOCATION

Direct Instructional & Academic Affairs

FY 20-21 Median Cost and Using Contract, COLA & STRS for Projected Cost Increase

Norco College						
Direct Instructional & Academic Affairs Costs	FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
STEM courses	\$ 4,110	\$ 4,514	\$ 5,437	1,981	10,770,164	
Liberal Arts courses	\$ 4,144	\$ 4,552	\$ 5,483	3,419	18,744,680	
CTE courses	\$ 4,478	\$ 4,919	\$ 5,925	893	5,292,686	
				\$ 6,293	\$ 34,807,530	
Unique Programs	FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
Architecture Total	\$ 3,979	\$ 4,370	\$ 5,263	5.20	27,367	
Kinesiology/Athletics	\$ 5,942	\$ 6,527	\$ 7,861	33.12	260,358	
Construction Technology Total	\$ 7,213	\$ 7,923	\$ 9,543	26.00	248,113	
Drafting Technology	\$ 5,499	\$ 6,040	\$ 7,275	46.76	340,196	
Electrician/Electronics Total	\$ 3,625	\$ 3,982	\$ 4,796	79.17	379,713	
Game Development Total	\$ 3,282	\$ 3,605	\$ 4,342	111.94	486,036	
Manufacturing Technology Total	\$ 9,618	\$ 10,564	\$ 12,724	53.64	682,495	
Music Industry Studies Total	\$ 8,003	\$ 8,790	\$ 10,587	36.22	383,416	
	47,161			392.05	2,807,694	
				6,685	37,615,224	

Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
STEM courses	4,110	\$ 4,514	\$ 5,437	1,750	9,512,032	
Liberal Arts courses	4,144	\$ 4,552	\$ 5,483	3,088	16,931,943	
CTE courses	4,478	\$ 4,919	\$ 5,925	561	3,321,377	
				5,398	29,765,352	
Unique Programs	FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
Administration of Justice BCTC	5,669	\$ 6,227	\$ 7,500	420.50	3,153,750	
Dental Assist	11,790	\$ 12,950	\$ 15,598	35.45	552,906	
Dental hygiene	12,487	\$ 13,715	\$ 16,519	70.00	1,156,330	
Emergency Medical	6,022	\$ 6,614	\$ 7,966	230.35	1,834,968	
Fire Tech	6,207	\$ 6,818	\$ 8,212	253.50	2,081,742	
Med Asst	4,547	\$ 4,994	\$ 6,015	39.58	238,067	
	46,722			1,049.38	9,017,763	
				6,448	38,783,115	

Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
STEM courses	4,110	\$ 4,514	\$ 5,437	3,490.71	18,978,990	
Liberal Arts courses	4,144	\$ 4,552	\$ 5,483	7,785.08	42,685,594	
CTE courses	4,478	\$ 4,919	\$ 5,925	1,858.70	11,012,798	
				13,134.49	72,677,382	
Unique Programs	FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%	Target FTES FY 22/23 Include Only Credit (Resident)	Revised BAM FY 22/23 Revenue	
Air Conditioning & Refrigeration	6,250	\$ 6,865	\$ 8,268	86.22	712,867	
Applied Digital Media & Printing	3,720	\$ 4,086	\$ 4,921	180.37	887,601	
Athletics	6,895	\$ 7,573	\$ 9,121	822.92	7,505,853	
Automotive Body & Technology Total	9,968	\$ 10,949	\$ 13,187	42.14	555,700	
Automotive Technology	6,761	\$ 7,426	\$ 8,944	151.00	1,350,544	
Cosmetology Total	11,141	\$ 12,237	\$ 14,739	341.38	5,031,600	
Culinary Arts	9,744	\$ 10,703	\$ 12,891	210.26	2,710,462	
Film Television & Video Total	5,596	\$ 6,147	\$ 7,404	93.58	692,866	
Nursing Assistant Training Program	3,829	\$ 4,206	\$ 5,066	140.01	709,291	
Nursing	35,997	\$ 39,538	\$ 47,621	30.89	1,471,013	
Nursing Learning Laboratory	2,048	\$ 2,249	\$ 2,709	163.19	442,082	
Paralegal Studies Total	3,120	\$ 3,427	\$ 4,128	36.10	149,021	
Registered Nurse	8,339	\$ 9,159	\$ 11,031	429.32	4,735,829	
Welding	6,764	\$ 7,429	\$ 8,948	122.69	1,097,830	
	120,172			2,850.07	28,052,559	
				15,984.56	100,729,941	

Exhibit I
(continued)
Riverside Community College District

FY 20/21 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
STEM	FY 20/21 FTES
<u>Norco College</u>	
STEM	8,641,691
STEM FTES	2,143
Cost Per FTES - STEM	4,033
<u>Moreno Valley College</u>	
STEM	7,531,773
STEM FTES	1,550
Cost Per FTES - STEM	4,858
<u>Riverside City College</u>	
STEM	17,481,709
STEM FTES	4,253
Cost Per FTES - STEM	4,110
FY 20/21 Median FTES	2,142.69
FY 20/21 Median Cost Per FTES	4,110.00
Liberal Arts	FY 20/21 FTES
<u>Norco College</u>	
Liberal Arts	13,606,159
Liberal Arts FTES	3,345
Cost Per FTES - Liberal Arts	4,067
<u>Moreno Valley College</u>	
Liberal Arts	14,007,554
Liberal Arts FTES	3,030
Cost Per FTES - Liberal Arts	4,624
<u>Riverside City College</u>	
Liberal Arts	32,516,489
Liberal Arts FTES	7,846
Cost Per FTES - Liberal Arts	4,144
FY 20/21 Median FTES	3,345.22
FY 20/21 Median Cost Per FTES	4,144.00
CTE	FY 20/21 FTES
<u>Norco College</u>	
CTE	3,792,820
CTE FTES	847
Cost Per FTES - CTE	4,478

Exhibit I
(continued)

Riverside Community College District

FY 20/21 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
<u>Moreno Valley College</u>	
CTE	3,380,784
CTE FTES	692
Cost Per FTES - CTE	4,884
<u>Riverside City College</u>	
CTE	6,522,995
CTE FTES	1,988
Cost Per FTES - CTE	3,281
FY 20/21 Median FTES	847.04
FY 20/21 Median Cost Per FTES	4,478.00

**Exhibit I
(continued)
Riverside Community College District**

FY 20/21 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Norco College - UNIQUE	FY 20/21
Architecture Total Cost	49,463
FTES	12
Cost Per FTES	3,979
Athletics	23,057
FTES	4
Cost Per FTES	5,942
Construction Technology Cost	255,185
FTES	35
Cost Per FTES	7,213
Drafting Technology Cost	283,644
FTES	52
Cost Per FTES	5,499
Electrician (ELC)/Electronics (ELE) Total	444,669
FTES	123
Cost Per FTES	3,625
Game Development Total Cost	272,835
FTES	83
Cost Per FTES	3,282
Manufacturing Technology Total Cost	177,544
FTES	18
Cost Per FTES	9,618
Music Industry Studies Total	181,587
FTES	23
Cost Per FTES	8,003

Exhibit I
(continued)
Riverside Community College District

FY 20/21 District Median Cost Per FTES	
Direct Instructional & Academic Affairs Costs Per Category	
(Unique)	
Moreno Valley College - UNIQUE	FY 20/21
Admin Justice Total Cost	1,464,518.05
FTES	258.34
Cost Per FTES	5,669.00
Dental Assist Total Cost	456,639.57
FTES	38.73
Cost Per FTES	11,790.00
Dental hygiene Total Cost	862,704.82
FTES	69.09
Cost Per FTES	12,487.00
Emergency Medical Total Cost	1,195,483.21
FTES	198.51
Cost Per FTES	6,022.00
Fire Tech Total Cost	1,423,378.14
FTES	229.33
Cost Per FTES	6,207.00
Homeland Security	-
FTES	-
Cost Per FTES	-
Human Services	-
FTES	-
Cost Per FTES	-
Med Asst Total Cost	328,115.56
FTES	72.16
Cost Per FTES	4,547.00

**Exhibit I
(continued)**

Riverside Community College District

**FY 20/21 District Median Cost Per FTES
Direct Instructional & Academic Affairs Costs Per Category
(Unique)**

Riverside City College -UNIQUE	FY 20/21
Air Conditioning & Refrigeration Total Cost	339,492.25
FTES	54.32
Cost Per FTES	6,250.00
Applied Digital Media & Printing Total Cost	676,218.33
FTES	181.79
Cost Per FTES	3,720.00
Athletics Total Cost	2,903,088.56
FTES	421.03
Cost Per FTES	6,895.00
Automotive Body & Technology Total Cost	306,724.85
FTES	30.77
Cost Per FTES	9,968.00
Automotive Technology	661,125.64
FTES	97.79
Cost Per FTES	6,761.00
Cosmetology Total	1,247,580.25
FTES	111.98
Cost Per FTES	11,141.00
Culinary Arts	1,142,201.18
FTES	117.22
Cost Per FTES	9,744.00
Film Television & Video Total	490,003.87
FTES	87.57
Cost Per FTES	5,596.00
Nursing Assistant Training Program	187,334.19
FTES	48.92
Cost Per FTES	3,829.00
Nursing	1,079,896.97
FTES	30.00
Cost Per FTES	35,997.00
Nursing Learning Laboratory	359,040.46
FTES	175.34
Cost Per FTES	2,048.00

**Exhibit I
(continued)
Riverside Community College District**

FY 20/21 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Riverside City College -UNIQUE	FY 20/21
Paralegal Studies Total	148,697.32
FTES	47.66
Cost Per FTES	3,120.00
Registered Nurse	3,980,175.37
FTES	477.32
Cost Per FTES	8,339.00
Welding	546,394.86
FTES	80.78
Cost Per FTES	6,764.00

**Exhibit I
(continued)**

Riverside Community College District

FY 2022-23 FINAL BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
FY 20/21 Median Cost and Using Contract, COLA & STRS Projected Cost Increase	
Net FY 2022-23 Total Apportionment and Non-Specific	255,124,828
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	177,128,280
Difference to Split Between Student Services + Business Services + Other Costs	<u>\$ 77,996,548</u>

2022/23 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
Student Services, Business Services, Other Costs	District-Wide			Target FTES FY 22/23	Calculated BAM Revised FY 22/23 Allocation	Weighted %	Adjusted Allocation Student Services + Business Services + Other
	FY 20/21 BS, SS, and Other Cost/FTES - MEDIAN COST	FY 21/22 Contract, COLA & STRS Increase of 9.84%	FY 22/23 Contract, COLA & STRS Increase of 20.44%				
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	6,684.92	23,838,425	22.96%	17,907,084
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	6,447.53	22,991,878	22.14%	17,271,170
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	15,984.56	57,000,941	54.90%	42,818,293
				29,117.01	103,831,244	100.00%	<u>77,996,548</u>

Exhibit I
(continued)

Riverside Community College District

F20/21 Median Cost
Remaining Category Costs - Student Service, Business Services, and Other
District-Wide Median

	<u>FY 20/21</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	17,613,248
Total NC FTES	6,685
Total SS, BS, Other Cost Per FTES	2,635
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	17,207,069
Total MVC FTES	6,138
Total SS, BS, Other Cost Per FTES	2,803
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	43,272,321
Total RCC FTES	16,049
Total SS, BS, Other Cost Per FTES	2,696
District-Wide FY 20/21 BS, SS, Other FTES Median	6,685
District-Wide FY 20/21 BS, SS, Other Cost Per FTES Median	2,696

*cost includes district expenses

Exhibit I (continued) Riverside Community College District

Moreno Valley College FTES Model by Discipline
FY 2021 Actuals

School	TOPS	Course Code	Description	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
				6,138	30,650,951	4,993	4,754,429	11,743,182	709,458	17,207,069	2,803	47,858,019	7,797
STEM				1,650	7,531,773	4,858	1,200,824	2,965,970	179,187	4,345,981	2,803	11,877,754	7,661
FQE	4,100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,110	AST	Astronomy	8	22,949	3,004	5,918	14,616	883	21,417	2,803	44,366	5,807
FQE	040X0	BIO	Biology	472	2,333,491	4,941	365,812	903,537	54,587	1,323,935	2,803	3,657,427	7,744
FQE	19,050	CHE	Chemistry	199	895,300	4,491	154,422	381,414	23,043	558,879	2,803	1,454,180	7,294
FQE	8,370	HES	Health Education - combined w/BIO in FY 18/19	83	278,756	3,367	64,125	158,385	9,569	232,079	2,803	510,835	6,170
FQE	0835X/12700	KIN	Kinesiology	115	524,273	4,566	88,934	219,662	13,271	321,866	2,803	846,139	7,369
FQC	7010/4930	MAT	Math	614	2,984,569	4,862	475,419	1,174,259	70,942	1,720,620	2,803	4,705,189	7,666
FQE	4,030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,010	PHS	Physical Science, General	-	-	-	-	-	-	-	-	-	-
FQE	19,020	PHY	Physics	60	492,434	8,257	46,194	114,097	6,893	167,184	2,803	659,618	11,060
Liberal Arts				3,030	14,007,554	4,624	2,346,539	5,795,823	350,151	8,492,813	2,803	22,500,066	7,427
FTA	21,050	ADJ	Admin. Of Justice	129	1,037,277	8,027	100,055	247,230	14,936	362,261	2,803	1,399,538	10,830
FOA	8,500	ASL	Am Sign Lang	62	159,101	2,548	48,371	119,473	7,218	175,061	2,803	334,162	5,351
FOA	2202X	ANT	Anthropology	147	483,937	3,288	113,998	281,570	17,011	412,579	2,803	896,516	6,091
FOA	1002X	ART	Art	206	860,396	4,177	159,550	394,079	23,808	577,436	2,803	1,437,833	6,980
FOA	10,080	DAN	Dance	13	43,890	3,467	9,806	24,220	1,463	35,489	2,803	79,379	6,270
FOA	22,040	ECO	Economics	74	281,508	3,792	57,495	142,009	8,579	208,083	2,803	489,592	6,596
FNC	8,020	ILA	Educational Aide (Teacher Asst)	1	14,988	21,722	534	1,320	80	1,934	2,803	16,922	24,252
FNC	150X0	ENG	English	683	3,486,893	5,107	528,801	1,306,109	78,908	1,913,818	2,803	5,400,712	7,911
FST	150X0	FST	Intro to Film Studies	3	3,584	1,156	2,401	5,931	358	8,690	2,803	12,274	3,959
FNC	9302/4930	ESL	English as a Second Language	12	13,756	1,156	9,217	22,766	1,375	33,358	2,803	47,115	3,959
FOA	49,301	GUI	Guidance	143	777,518	5,450	110,505	272,942	16,490	399,936	2,803	1,177,455	8,253
FOA	22,060	GEG	Geography	138	159,317	1,156	106,749	263,663	15,929	386,341	2,803	545,575	3,959
FOA	22,050	HIS	History	255	957,825	3,763	197,162	486,979	29,421	713,561	2,803	1,671,386	6,566
FOA	49,033	HUM	Humanities	33	120,563	6,363	25,630	63,304	3,825	92,759	2,803	303,322	9,167
FNC	6,020	IOU	Journalism	5	154,375	28,641	4,175	10,312	623	15,109	2,803	169,484	31,444
FNC	16,010	LIB	Library Science, General	2	2,740	1,156	1,836	4,534	274	6,644	2,803	9,383	3,959
FOA	10,040	MUS	Music	97	620,691	6,383	75,317	186,030	11,239	272,586	2,803	893,276	9,186
FOA	15,090	PHI	Philosophy	46	428,603	9,317	35,629	88,002	5,317	128,948	2,803	557,552	12,121
FOA	22,070	POL	Political Science	121	666,166	5,514	93,581	231,140	13,964	338,686	2,803	1,004,852	8,317
FOA	20,010	PSY	Psychology	291	1,119,581	3,853	225,069	555,908	33,585	814,561	2,803	1,934,142	6,656
FNC	49307	REA	Reading / Reading Skills	16	18,357	1,156	12,300	30,380	1,835	44,515	2,803	62,872	3,959
FOA	22,080	SOC	Sociology	152	744,800	4,909	117,507	290,236	17,534	425,277	2,803	1,170,077	7,713
FOA	11,050	SPA	Spanish	144	783,097	5,457	111,148	274,529	16,586	402,263	2,803	1,185,360	8,260
FNC	15,060	COM	Speech Communications	234	906,399	3,880	180,943	446,919	27,000	654,862	2,803	1,561,261	6,683
FOA	10,070	THE	Theater	24	72,191	2,987	18,721	46,240	2,794	67,754	2,803	139,945	5,790
CTE				622	3,330,724	4,858	533,022	1,224,841	80,009	1,840,833	2,803	5,321,817	7,537
FSB	0502X	ACC	Accounting	56	245,914	4,419	43,104	106,464	6,432	156,000	2,803	401,913	7,222
FSB	0614X	ADM	Applied Digital Media	12	144,387	12,247	9,132	22,555	1,363	33,050	2,803	177,437	15,050
FSB	050X0	BUS	Business Administration	101	360,849	3,572	78,253	193,280	11,677	283,210	2,803	644,059	6,375
FHE	21,400	CMJ	Community Interpretation	19	90,557	4,741	14,794	36,540	2,208	53,542	2,803	144,099	7,544
FSB	070XX	CIS	Computer Information Systems	190	947,501	4,982	147,312	363,852	21,982	533,146	2,803	1,480,646	7,785
FUA	1305X	EAR	Early Childhood Education	128	519,694	4,053	99,313	245,297	14,820	359,430	2,803	879,123	6,856
FHE	49,320	WKX	General Work Experience	30	110,026	3,658	23,298	57,546	3,477	84,321	2,803	193,347	6,461
FHE	21,040	HMS	Human Services	94	479,262	5,088	72,955	180,195	10,886	264,036	2,803	743,298	7,891
FSB	0506X	MAG	Management	12	151,595	12,847	9,140	22,575	1,364	33,078	2,803	184,673	15,650
FSB	0509X	MKT	Marketing	12	85,860	7,276	9,140	22,575	1,364	33,078	2,803	118,938	10,080
FSB	5,140	CAT	Office Tech/Office Computer Applications	3	122,521	36,573	2,595	6,409	387	9,391	2,803	131,912	39,377
FSB	10,110	PHO	Photography	7	32,121	4,816	5,166	12,760	771	18,699	2,803	50,819	7,619
FSB	5,990	PDS	Photography	4	14,759	3,317	3,447	8,513	514	12,474	2,803	27,233	6,120
FSB	5,110	RLE	Real Estate	24	75,738	3,165	18,535	45,780	2,765	67,081	2,803	142,819	5,968
College Specific Disciplines				866	6,730,839	6,616	670,884	1,657,049	100,110	2,428,042	2,803	8,158,881	9,420
FTA	2105X	ADI-B	Administration of Justice BCTC	258	1,464,518	5,669	200,097	494,229	29,859	724,185	2,803	2,188,703	8,432
FHE	12,401	DEA	Dental Assistant	39	456,640	11,790	29,998	74,094	4,476	108,569	2,803	565,209	14,594
FHE	12,402	DEH	Dental Hygiene	69	862,705	12,487	53,514	132,176	7,985	193,675	2,803	1,056,380	15,290
FTA	12,500	EMS	Emergency Medical	199	1,195,483	6,022	153,756	379,769	22,944	556,468	2,803	1,751,952	8,826
FTA	21,330	FIT	Fire Technology	229	1,423,378	6,207	177,628	438,731	26,506	642,864	2,803	2,066,242	9,010
FTA	21,053	HLS	Homeland Security - roll into ADJ-B	-	-	-	-	-	-	-	-	-	-
FHE	12,082	MDA	Medical Asst	72	328,116	4,547	55,892	138,049	8,340	202,281	2,803	530,396	7,350
			Grand Total	6,138	30,650,951	4,993	4,754,429	11,743,182	709,458	17,207,069	2,803	47,858,019	7,797

Exhibit I (continued) Riverside Community College District

Norco College FTES Model by Discipline
FY 20/21 Actuals

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
				6,685.16	27,728,653.06	4,147.79	5,479,445.52	11,040,162.27	1,093,639.99	17,613,247.78	2,634.68	45,341,900.84	6,782.47
STEM				2,142.69	8,641,690.95	4,033.10	1,756,241.18	3,538,530.90	350,527.35	5,645,299.43	2,634.68	14,286,990.38	6,667.78
EQE) / 04070 / C	BIO	Biology/Microbiology/Zoology/Anatomy&Physiology	696.39	2,854,153.59	4,098.50	570,791.31	1,150,048.55	113,923.96	1,834,763.82	2,634.68	4,688,917.41	6,733.18
EQE	19.050	CHE	Chemistry	287.18	1,224,990.38	4,265.58	235,385.12	474,261.47	46,980.41	756,627.00	2,634.68	1,981,617.38	6,900.26
EQE) / 08351 / C	KIN	Kinesiology	135.07	631,614.71	4,676.20	110,709.20	223,060.44	22,096.40	355,866.04	2,634.68	987,480.75	7,310.88
EOC	7010 / 1702	MAT	Mathematics	890.32	3,218,701.27	3,615.22	729,744.68	1,470,312.94	145,649.40	2,345,707.02	2,634.68	5,564,408.29	6,249.90
EQE	19.010	PHS	Physical Science, General	6.18	176,428.09	28,548.23	5,065.39	10,205.92	1,011.00	16,282.31	2,634.68	192,710.40	31,182.91
EQE	19.020	PHY	Physics, General	127.55	535,802.91	4,200.73	104,545.48	210,641.58	20,866.18	336,053.24	2,634.68	871,856.15	6,835.41
Liberal Arts				3,345.22	13,606,169.19	4,067.34	2,741,886.59	5,524,440.95	547,261.88	8,813,579.42	2,634.68	22,419,738.61	6,702.02
EOA	21.050	ADJ	Administration Of Justice	80.27	299,255.65	3,728.11	65,792.75	132,561.35	13,131.55	211,485.65	2,634.68	510,741.30	6,362.79
EOA	2020 / 2202	ANT	Anthropology / Archaeology	157.70	517,414.79	3,281.01	129,257.72	260,432.60	25,798.49	415,488.81	2,634.68	932,903.60	5,915.69
EOC	2020 / 21 / 2	ART	Art	187.21	669,258.18	3,574.91	153,445.39	309,166.69	30,626.09	493,238.17	2,634.68	1,162,496.35	6,209.58
EOC	10.080	DAN	Dance	5.48	19,304.68	3,522.75	4,491.64	9,049.91	896.49	14,438.04	2,634.68	33,742.72	6,157.43
EOA	22.040	ECO	Economics	65.06	202,938.97	3,119.26	53,325.98	107,442.90	10,643.31	171,412.19	2,634.68	374,351.16	5,753.94
ENC	8.020	ILA	Educational Aide (Teacher Asst)	6.75	26,791.42	3,969.10	5,532.59	11,147.24	1,104.25	17,784.08	2,634.68	44,575.50	6,603.78
ENC	49.308	ESL	English as a Second Language	53.44	320,726.77	6,001.62	43,801.73	88,253.13	8,742.37	140,797.23	2,634.68	461,524.00	8,636.30
ENC	5010 / 30 / 7	ENG	English	720.78	3,539,817.99	4,911.09	590,782.38	1,190,327.26	117,913.98	1,899,023.62	2,634.68	5,438,841.61	7,545.77
EOC	11.020	FRE	French	12.80	43,422.93	3,392.42	10,491.43	21,138.47	2,093.98	33,723.88	2,634.68	77,146.81	6,027.09
EQE	22.060	GEG	Geography	150.96	472,147.88	3,127.64	123,733.33	249,301.87	24,695.88	397,731.08	2,634.68	869,878.96	5,762.31
EOA	9300 / 4930	GUI	Guidance	191.60	859,106.59	4,483.85	157,043.63	316,416.52	31,344.26	504,804.41	2,634.68	1,363,911.00	7,118.53
EOA	22.050	HIS	History	249.26	840,174.59	3,370.68	204,304.25	411,638.74	40,776.99	656,719.98	2,634.68	1,496,894.57	6,005.35
EOC	49.033	HUM	Humanities	67.92	250,684.09	3,690.87	55,670.16	112,166.02	11,111.18	178,947.36	2,634.68	429,631.45	6,325.55
EOC	11.070	CHI	Chinese	12.60	41,184.61	3,268.62	10,327.50	20,808.18	2,061.26	34,196.94	2,634.68	74,381.55	5,903.30
ENC	6.020	JOU	Journalism	5.48	45,235.41	8,254.64	4,491.64	9,049.91	896.49	14,438.04	2,634.68	59,673.45	10,889.32
ENC	16.010	LIB	Library Science, General	6.60	20,619.87	3,124.22	5,409.64	10,899.53	1,079.71	17,388.88	2,634.68	38,008.75	5,758.90
EOC	10.040	MUS	Music	100.39	425,109.40	4,234.58	82,283.97	165,788.39	16,423.02	264,495.38	2,634.68	689,604.78	6,869.26
EOC	15.090	PHI	Philosophy	55.62	268,091.02	4,820.05	45,588.55	91,853.27	9,099.00	146,540.82	2,634.68	414,631.84	7,454.73
EOA	22.070	POL	Political Science	197.34	575,371.82	2,915.64	161,748.38	325,895.81	32,283.28	519,927.47	2,634.68	1,095,299.29	5,550.32
EOA	20.010	PSY	Psychology, General	327.26	1,166,366.26	3,564.04	268,236.41	540,451.31	53,537.18	862,224.90	2,634.68	2,028,591.16	6,198.71
ENC	5200/ 4930	REA	Reading / Reading Skills	9.81	90,089.45	9,183.43	8,040.70	16,200.66	1,604.84	25,846.20	2,634.68	115,935.65	11,818.11
EOA	22.080	SOC	Sociology	165.48	611,223.61	3,693.64	135,634.55	273,280.83	27,071.24	435,986.62	2,634.68	1,047,210.23	6,328.32
EOC	11.050	SPA	Spanish	172.08	703,067.32	4,085.70	141,044.19	284,180.35	28,150.94	453,375.48	2,634.68	1,156,442.80	6,720.38
ENC	15.060	COM	Speech Communications	308.57	1,363,452.02	4,418.61	252,917.28	509,585.84	50,479.64	812,982.76	2,634.68	2,176,434.78	7,053.29
EOC	10.070	THE	Theatre	34.76	235,303.87	6,769.39	28,490.80	57,404.17	5,686.46	91,581.43	2,634.68	326,885.30	9,404.07
CTE				847.04	3,792,820.03	4,477.73	694,270.54	1,398,838.49	138,569.14	2,231,678.17	2,634.68	6,024,498.20	7,112.41
ESB	5020 / 0502	ACC	Accounting	140.18	546,832.41	3,900.93	114,897.58	231,499.31	22,932.35	369,329.24	2,634.68	916,161.65	6,535.61
ESB	5050 / 0510	BUS	Business Administration	210.93	820,801.29	3,891.34	172,887.33	348,338.92	34,506.50	555,732.75	2,634.68	1,376,534.04	6,526.02
ESB	5.010	PDS	Business and Commerce, General - Isolated from	0.84	76,837.97	91,473.77	688.50	1,387.21	137.42	2,213.13	2,634.68	79,051.10	94,108.45
ESB	310-20-21-6	CIS	Computer Information Systems	215.40	1,030,829.53	4,785.65	176,551.13	355,720.87	35,237.76	567,509.76	2,634.68	1,598,339.29	7,420.33
EOA	1305X	EAR	Early Childhood Education Total	139.58	582,802.52	4,175.40	114,405.79	230,508.45	22,834.20	367,748.44	2,634.68	950,550.96	6,810.08
ESB	9.010	ENE	Engineering	32.39	124,975.95	3,858.47	26,548.24	53,490.25	5,298.75	85,337.24	2,634.68	210,313.19	6,493.15
ESB	49.320	WKX	General Work Experience - combined w/APP	32.49	34,343.13	1,057.04	26,630.21	53,655.39	5,315.11	85,600.71	2,634.68	119,943.84	3,691.72
ESB	5.060	MAG	Management	15.20	52,424.46	3,448.98	12,458.58	25,101.94	2,486.60	40,047.12	2,634.68	92,471.58	6,083.66
ESB	5063 / 0506	ENP	Management Supervision / Small Business / Entre	1.57	322,412.38	205,358.20	1,286.84	2,592.77	256.84	4,136.45	2,634.68	326,548.83	207,992.89
ESB	0509X	MKT	Marketing	3.90	14,502.56	3,718.61	3,196.61	6,440.63	638.01	10,275.25	2,634.68	24,777.81	6,353.28
ESB	5.140	CAT	Office Tech/Office Computer Applications	3.49	15,843.54	4,539.70	2,860.55	5,763.54	570.94	9,195.03	2,634.68	25,038.57	7,174.38
EOC	10.110	PHO	Photography	3.17	11,642.65	3,672.76	2,598.27	5,235.08	518.59	8,351.94	2,634.68	19,994.59	6,307.44
ESB	5110 / 0511	RLE	Real Estate / Escrow	47.90	158,571.64	3,310.47	39,260.91	79,104.13	7,836.07	126,201.11	2,634.68	284,772.75	5,945.15
College Specific Disciplines				350.21	1,687,982.89	4,819.92	287,047.21	578,351.93	57,291.62	922,690.76	2,634.68	2,610,673.65	7,454.59
ESB	2.010	ARE	Architecture Total	12	49,463	3,979.35	10,188.16	20,527.44	2,033.45	32,749.05	2,634.68	82,212.42	6,614.03
EQE	/ 08351 / 0	KIN-ATH	Athletics	4	23,057	5,942.45	3,180.22	6,407.60	634.74	10,222.56	2,634.68	33,279.25	8,577.13

Exhibit I (continued) Riverside Community College District

Riverside City College FTES Model by Discipline
FY 2021 Actuals

School	TOPS	Course Code	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
				16,049.14	70,639,166.80	4,398.31	10,159,385.30	30,921,618.78	2,191,416.85	43,272,300.83	2,696.24	110,861,487.83	7,094.65
STEM				4,233.01	17,449,709.25	4,110.43	2,692,239.42	8,114,178.17	850,922.83	11,442,423.43	2,696.24	13,433,440.89	6,333.57
DQB	04100	AMY	Anatomy & Physiology	300.96	1,195,712.75	3,973.00	190,512.91	579,852.89	41,094.35	811,460.15	2,696.24	2,007,172.90	6,669.23
DD	19110	AST	Astronomy	55.85	186,475.14	3,338.86	35,354.02	107,604.94	7,625.99	150,584.95	2,696.24	337,060.09	6,035.10
DOB	040X0	BIO	Biology Total	794.73	2,959,639.59	3,724.08	503,077.94	1,531,188.50	108,515.77	2,142,782.21	2,696.24	5,102,421.80	6,420.32
DQA	19050	CHE	Chemistry	665.47	3,021,377.10	4,540.22	421,254.11	1,282,146.15	90,866.06	1,794,266.32	2,696.24	4,815,643.42	7,236.45
DOB	08370	HES	Health Science Total	187.43	654,032.75	3,489.48	118,646.46	361,117.19	25,592.48	505,356.13	2,696.24	1,159,388.88	6,185.72
DRA	12700	KIN-KIN	Kinesiology	498.39	2,339,127.36	4,693.37	315,489.56	960,236.86	68,052.26	1,343,778.68	2,696.24	3,682,906.04	7,389.61
DOC	17010	MAT	Math Total	1,394.46	5,546,548.56	3,977.56	882,717.48	2,886,674.87	190,405.41	3,759,797.76	2,696.24	9,306,346.32	6,673.80
DOB	04030	MIC	Microbiology	7.80	120,833.61	15,491.49	4,837.94	15,028.09	1,065.04	21,030.67	2,696.24	141,864.28	18,187.73
DD	19020	PHY	Physics	189.44	813,876.02	4,296.22	119,918.22	364,989.81	25,866.93	510,775.56	2,696.24	1,324,651.58	6,992.46
DD	19140	GEO	Geology	92.83	424,658.83	4,574.59	58,763.01	178,853.48	12,675.40	250,291.89	2,696.24	674,950.72	7,270.83
DD	19190	OCE	Oceanography	65.65	219,426.85	3,342.37	41,557.59	126,486.39	8,964.13	177,008.11	2,696.24	396,434.96	6,038.61
Liberal Arts				7,845.70	32,516,488.86	4,144.50	4,966,464.81	15,116,134.54	1,071,284.77	21,153,884.12	2,696.24	53,670,372.98	6,840.74
DOA	2105X	ADJ	Administration of Justice Total	201.24	624,764.12	3,104.57	127,388.43	387,724.60	27,478.15	542,591.18	2,696.24	1,167,355.30	5,800.81
DOC	0850X	ASL	American Sign Language Total	205.74	970,928.20	4,719.20	130,237.01	396,394.65	28,092.60	554,724.26	2,696.24	1,525,652.46	7,415.44
DOA	2202X	ANT	Anthropology Total	251.30	716,931.26	2,852.89	159,077.28	484,174.08	34,313.56	677,564.92	2,696.24	1,394,496.18	5,549.13
DEA	1002X	ART	Art Total	581.81	2,258,042.73	3,881.07	368,295.87	1,120,960.30	79,442.78	1,568,698.95	2,696.24	3,826,741.68	6,577.30
DNB	15060	COM	Communication Studies Total	594.71	2,285,216.73	3,830.21	376,461.79	1,145,814.44	81,204.20	1,603,493.43	2,696.24	3,886,697.16	6,535.45
DOB	22040	ECON	Economics	115.29	806,147.36	6,992.34	72,980.58	222,126.66	15,742.18	310,849.42	2,696.24	1,116,996.78	9,688.58
DOB	22040	ECO	Economics	185.36	695,128.13	3,750.15	117,336.11	357,128.96	25,309.83	499,774.90	2,696.24	1,194,903.03	6,446.39
DNA	150XX	ENG	English Total	1,839.96	8,696,576.93	4,726.50	1,164,726.74	3,545,009.74	251,235.85	4,960,972.33	2,696.24	13,657,549.26	7,422.74
DNA	06121	FST	Film Studies Total	34.67	195,545.13	5,640.18	21,946.71	66,797.91	4,733.99	93,478.61	2,696.24	289,023.74	8,336.42
DOC	11020	FRE	French	32.82	254,024.25	7,739.92	20,775.63	63,233.56	4,481.38	88,490.57	2,696.24	342,514.82	10,436.16
DOB	22060	GEG	Geography	177.06	629,064.51	3,552.83	112,082.07	341,137.54	24,176.51	477,396.12	2,696.24	1,106,460.63	6,249.07
DZC	49301	GUI	Guidance Total	190.97	697,605.02	3,652.96	120,887.34	367,937.62	26,075.84	514,900.80	2,696.24	1,212,505.82	6,349.20
DD	22050	HIS	History	490.76	1,454,703.41	2,964.18	310,659.63	956,536.31	67,010.43	1,323,206.37	2,696.24	2,777,909.78	5,660.42
DD	49033	HUM	Humanities Total	91.07	331,245.52	3,637.26	57,648.90	175,462.53	12,435.08	245,546.51	2,696.24	576,792.03	6,333.50
DOC	11080	JPN	Japanese	69.28	267,693.45	4,519.29	37,525.27	114,213.45	8,094.34	159,833.06	2,696.24	427,736.51	7,215.53
DNA	06020	JOU	Journalism	21.88	212,516.25	9,712.81	13,850.42	42,155.71	2,987.59	58,993.72	2,696.24	271,509.97	12,409.05
DYA	16010	LIB	Library	10.26	361,108.38	35,195.75	6,494.76	19,767.71	1,400.94	27,663.41	2,696.24	388,771.79	37,891.99
DEB	10040	MUS	Music	608.53	3,281,951.28	5,383.24	385,210.09	1,172,441.13	83,091.24	1,640,742.46	2,696.24	4,922,693.74	8,089.48
DD	15090	PHI	Philosophy Total	143.95	572,084.27	3,974.19	91,122.86	277,345.24	19,655.54	388,123.64	2,696.24	960,207.91	6,670.43
DOB	22070	POL	Political Science Total	345.05	1,134,547.83	3,288.07	218,422.66	664,800.11	47,114.57	930,337.34	2,696.24	2,064,885.17	5,984.31
DOA	20010	PSY	Psychology	523.54	1,852,370.65	3,538.16	331,409.94	1,008,692.80	71,486.35	1,411,589.09	2,696.24	3,263,959.74	6,234.40
DOA	22080	SOC	Sociology Total	490.65	1,414,692.25	2,883.30	310,590.00	945,324.37	66,995.41	1,322,909.78	2,696.24	2,737,602.03	5,579.54
DOC	11050	SPA	Spanish Total	302.32	1,225,856.63	4,054.83	191,373.83	582,473.18	41,280.04	815,127.05	2,696.24	2,040,982.68	6,751.07
DEB	10070	THE	Theatre Total	283.96	1,132,873.81	3,989.55	179,751.63	547,099.38	38,773.09	766,624.10	2,696.24	1,898,497.91	6,685.79
DOC	11120	ARA	Arabic	35.60	217,964.43	6,122.60	22,535.42	66,589.72	4,860.97	95,986.11	2,696.24	313,960.54	8,818.84
DOC	11040	ITA	Italian	18.64	196,531.08	10,650.81	11,799.44	35,913.27	5,545.18	50,257.89	2,696.24	248,788.97	13,347.05
DOC	11060	RUS	Russian	9.28	30,166.25	3,250.67	5,874.40	17,879.57	1,267.13	25,021.10	2,696.24	55,187.35	5,946.91
CTE Courses				1,987.94	6,522,993.38	3,281.28	1,258,400.67	3,830,119.51	271,441.65	5,359,961.83	2,696.24	11,822,957.21	5,977.12
DPA	0502X	ACC	Accounting Total	178.06	570,669.10	3,204.93	112,715.08	343,064.22	24,313.06	480,092.36	2,696.24	1,050,761.46	5,901.17
DPA	050XX	BUS	Business Administration Total	300.37	1,059,527.83	3,527.41	190,139.44	578,716.16	41,013.78	809,869.38	2,696.24	1,869,397.21	6,223.65
DPB	0514X	CAT	Computer Applications & Office Technology Total	133.82	354,042.07	2,645.66	84,710.39	257,828.00	18,272.34	360,810.73	2,696.24	714,852.80	5,341.90
DPB	070XX	CSC	Computer Science Total	629.24	2,217,453.46	3,524.02	398,319.89	1,212,342.62	85,919.07	1,696,581.58	2,696.24	3,914,035.04	6,220.26
DUA	1305X	EAR	Early Childhood Education Total	407.28	1,258,377.94	3,089.71	257,815.34	784,697.26	55,811.72	1,098,124.32	2,696.24	2,356,502.26	5,785.95
DPB	090X0	ENG	Engineering Total	8.85	80,173.78	9,059.18	5,602.20	17,051.10	1,208.42	23,861.72	2,696.24	104,035.50	11,755.42
DPA	05054	ENP	Entrepreneurship	8.35	23,010.98	2,755.81	5,285.70	16,087.78	1,140.14	22,513.60	2,696.24	45,524.58	5,452.05
DPA	0506X	MAG	Management Total	70.94	304,418.01	4,291.20	44,908.26	136,678.51	9,686.44	191,271.21	2,696.24	495,689.22	6,987.44
DPA	0509X	MKT	Marketing Total	27.55	131,328.64	4,766.92	17,439.63	53,079.97	3,761.79	74,281.39	2,696.24	205,610.03	7,463.16
DPA	05090/0501	PDS	Professional Development Studies	5.55	24,585.54	4,429.83	5,133.25	10,693.06	757.82	14,964.13	2,696.24	39,549.67	7,126.07
DSA	10110	PHO	Photography Total	82.64	303,741.71	3,675.48	52,312.56	159,220.64	11,284.01	222,817.21	2,696.24	626,558.92	6,371.72
DPA	05110	RLE	Real Estate Total	54.40	107,762.11	1,980.92	34,436.15	104,811.26	7,428.00	146,675.41	2,696.24	254,437.52	4,677.16
DSA	08990	SCE	Senior Citizen Education	71.12	66,712.82	938.10	45,020.20	137,025.31	9,711.02	191,756.53	2,696.24	258,474.35	3,634.34
DSA	49320	WKX	Work Experience Total	9.77	21,186.39	2,168.51	6,184.58	18,823.64	1,334.04	26,342.26	2,696.24	47,528.65	4,884.75
College Specific				1,962.49	14,037,724.10	7,134.33	12,422,036.39	37,610,335.35	267,636.31	52,914,253.35	2,696.24	19,353,316.63	9,334.67
DSA	09460	AIR	Air Conditioning & Refrigeration	54.32	339,492.25	6,249.86	34,385.51	104,857.13	7,417.08	146,459.72	2,696.24	485,951.97	8,946.10
DSA	0614X	ADM	Applied Digital Media & Printing	181.79	678,218.33	3,719.78	115,078.24	350,250.72	24,822.37	490,149.33	2,696.24	1,166,367.66	6,416.02
DZH	08355	KIN-ATH	Athletics	421.03	2,903,088.56	6,895.21	266,519.33	811,189.08	57,489.20	1,135,197.61	2,696.24	4,038,286.17	9,591.45
DSA	09490	AUB	Automotive Body & Technology Total	30.77	306,724.85	9,968.31	19,477.95	59,283.87	4,201.46	82,963.28	2,696.24	389,688.13	12,664.55
DSA	0948X	AUT	Automotive Technology	97.79	661,125.64	6,760.67	61,902.77	188,409.80	13,352.62	263,665.23	2,696.24	924,790.87	9,456.91

**Exhibit I
(continued)
Riverside Community College District**

Cost Per FTES Comparison Disciplines Common at all Three Colleges				
		FY 2020-2021		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	4,941	4,099	23,189
CHE	Chemistry	4,491	4,266	4,540
KIN-KIN	Kinesiology	4,566	4,676	4,693
MAT	Math	4,862	3,615	3,978
PHY	Physics	8,257	4,201	4,296
Liberal Arts				
ADJ	Admin Justice	8,027	3,728	3,105
ANT	Anthropology	3,288	3,281	2,853
ART	Art	4,177	3,575	3,881
COM	Communications	3,880	4,419	3,839
DAN	Dance	3,467	3,523	6,992
ECO	Economics	3,792	3,119	3,750
ENG	English	5,107	4,911	4,727
GEG	Geography	1,156	3,128	3,553
GUI	Guidance Total	5,450	4,484	3,653
HIS	History	3,763	3,371	2,964
HUM	Humanities	6,363	3,691	3,637
JOU	Journalism	28,641	8,255	9,713
LIB	Library	1,156	3,124	35,196
MUS	Music	6,383	4,235	5,393
PHI	Philosophy	9,317	4,820	3,974
POL	Political Science	5,514	2,916	3,288
PSY	Psychology	3,853	3,564	3,538
SOC	Sociology	4,909	3,694	2,883
SPA	Spanish	5,457	4,086	4,055
THE	Theater	2,987	6,769	3,990
CTE Courses				
ACC	Accounting	4,419	3,901	3,205
BUS	Business Administration	3,572	3,891	3,527
CAT	Office Tech/Office Computer Applications	36,573	4,540	2,646
EAR	Early Child Development	4,053	4,175	3,090
MAG	Management	12,847	3,449	4,291
MKT	Marketing	7,276	3,719	4,767
PHO	Photography	4,816	3,673	3,675
PDS	Professional Development Studies	3,317	91,474	4,430
RLE	Real Estate	3,165	3,310	1,981
WXX	General Work Experience	3,658	1,057	2,169

**Exhibit I
(continued)
Riverside Community College District**

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2020-2021		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	3,004	-	3,339
HES	Health Education	3,367	-	3,489
Liberal Arts				
ASL	Am Sign Language	2,548	-	4,719
ILA	Educational Aide (Teacher Asst)	21,722	3,969	-
ESL	English second	1,156	6,002	-
FRE	French	-	3,392	7,740
FST	Introduction to Film Studies	1,156	-	5,640
REA	Reading	1,156	9,183	-
CTE Courses				
CIS	Computer Information Systems Total	4,982	4,786	-
ENE	Engineering Total	-	3,858	9,059
ENP	Mgmt Supervision/Small Bus/Entrepreneurship	-	205,358	2,756
College Specific Courses				
KIN-ATH	Athletics	-	5,942	6,895

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2020-2021
MORENO VALLEY COLLEGE		
ADJ-B	Admin Justice	5,669
ADM	Applied Digital Media	12,247
CMI	Community Interpretation	4,741
DEA	Dental Assist	11,790
DEH	Dental hygiene	12,487
EMS	Emergency Medical	6,022
FIT	Fire Tech	6,207
HMS	Human Services	5,088
MDA	Medical Asst	4,547
NORCO COLLEGE		
ARE	Architecture Total	3,979
CHI	Chinese	3,269
CON	Construction Technology Total	7,213
DFTX	Drafting Technology	5,499
ELE	Electrician (ELC)/Electronics (ELE) Total	3,625
GAM	Game Development Total	3,282
MAN	Manufacturing Technology Total	9,618
MIS	Music Industry Studies Total	8,003
PHS	Physical Science, General	28,548
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	6,250
ADM-R	Applied Digital Media & Printing	3,720
ARA	Arabic	6,123
AUB	Automotive Body & Technology Total	9,968
AUT	Automotive Technology	6,761
COS	Cosmetology Total	11,141
CSC	Computer Science Total	3,524
CUL	Culinary Arts	9,744
FTV	Film Television & Video Total	5,596
GEO	Geology	4,575
ITA	Italian	10,651
JPN	Japanese	4,519
NNA	Nursing Assistant Training Program	3,829
NXN	Nursing	35,997
NVN	Nursing Learning Laboratory	2,048
OCE	Oceanography	3,342
PAL	Paralegal Studies Total	3,120
NRN	Registered Nurse	8,339
RUS	Russian	3,251
SCE	Senior Citizen Education	938
WEL	Welding	6,764