

Riverside Community College District
Budget Allocation Model
Final Budget - FY 2008-2009

Revenue

Contingency from 2007-2008	9,423,484	
Additional Revenue from 2007-2008	2,396,043	
Unspent DO/DSS 2007-2008 Budget	1,715,632	
Unspent Riverside Campus 2007-2008 Budget	2,785,724	
Unspent Norco Campus 2007-2008 Budget	1,372,571	
Unspent Moreno Valley Campus 07-08 Budget	<u>1,565,622</u>	
Estimated Beginning Balance 7/1/08	\$ 19,259,076	
Projected Revenue FY 2008-2009	<u>144,293,942</u>	

Notes

Total Available Funds (TAF)	163,553,018	
1. Less, 5% Contingency Reserve (Board Policy)	(8,922,869)	
2. Less, 1.0% Reserve for Economic Uncertainty		
3. Less, District Interfund/Intrafund Transfers	(1,542,363)	
4. Less, New District/College Program/Initiatives	(1,259,090)	
5. Less, Operating Costs for New Facilities	-	
6. Set-Aside for New Positions/PT Faculty Growth	<u>(1,860,446)</u>	
	(13,584,768)	
Total Available Funds for Allocation (TAFA)	<u><u>\$ 149,968,250</u></u>	

Allocation Increment

PY Base Expenditure Budget (2007-2008)	\$ 142,436,406	
CY TAFA (2008-2009)	<u>149,968,250</u>	
Allocation Increment (A.I.)	7,531,844	
7. Less, Base Budget Adjustments	(3,887,912)	
8. Less, Small College Factor	-	
9. Less, Enrollment Efficiency Incentive	-	
10. Less, District Office/District Support Services	<u>-</u>	
11. Remaining Allocation Increment	<u>\$ 3,643,932</u>	

Expenditures

	Moreno Valley	Norco	Riverside	DSS	D.O.	Total
FY 2007/2008 Base Expenditure Budget as of 4/30/08	\$ 26,852,718	\$ 21,233,736	\$ 65,948,338	\$ 23,324,271	\$ 5,077,343	\$ 142,436,406
Base Budget Adjustments - Final Budget	688,192	103,854	3,229,592	(63,016)	(70,710)	3,887,912
New District/College Program/Initiatives	364,305	-	415,279	100,000	379,506	1,259,090
New Positions/PT Faculty Growth	<u>614,337</u>	<u>185,725</u>	<u>829,733</u>	<u>154,065</u>	<u>76,586</u>	<u>1,860,446</u>
subtotal	28,519,552	21,523,315	70,422,942	23,515,320	5,462,725	149,443,854
District Office/District Support Services				-	-	-
subtotal	28,519,552	21,523,315	70,422,942	23,515,320	5,462,725	149,443,854
Small College Factor						-
Enrollment Efficiency Incentive	-	-	-			-
Remaining Allocation Increment	-	-	-			-
Base Expenditure Budget for FY 2008-2009	<u>\$ 28,519,552</u>	<u>\$ 21,523,315</u>	<u>\$ 70,422,942</u>	<u>\$ 23,515,320</u>	<u>\$ 5,462,725</u>	<u>\$ 149,443,854</u>

% Increase to PY Base Budget	6.21%	1.36%	6.79%	0.82%	7.59%	4.92%
\$ Increase to PY Base Budget	<u>\$ 1,666,834</u>	<u>\$ 289,579</u>	<u>\$ 4,474,604</u>	<u>\$ 191,049</u>	<u>\$ 385,382</u>	<u>\$ 7,007,448</u>
% of Base Budget Increase	<u>23.79%</u>	<u>4.13%</u>	<u>63.85%</u>	<u>2.73%</u>	<u>5.50%</u>	<u>100.00%</u>

EXHIBIT G

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

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

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

TOTAL AVAILABLE FUNDS (TAF)

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

5% CONTINGENCY RESERVE

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

1% RESERVE FOR ECONOMIC UNCERTAINTY

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

EXHIBIT G

DISTRICT INTERFUND TRANSFERS

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

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

NEW DISTRICT AND COLLEGE PROGRAMS AND INITIATIVES

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

<u>Riverside</u>	
Stokoe Innovative Learning Center	\$ 415,279
<u>Moreno Valley</u>	
Additional Academies at the Ben Clark Training Center	364,305
<u>District Support Services</u>	
Open Campus Move from the Riverside Campus	100,000
<u>District Offices</u>	
Additional set-aside for classified and management classification study implementation (Total set-aside is \$534,096)	<u>379,506</u>
Total	<u>\$ 1,259,090</u>

EXHIBIT G

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

The following new positions and growth have been provided for:

Riverside

Laboratory Technician (.50 FTE)	\$ 27,607
Part-Time Faculty and Overload Growth	<u>802,126</u>

Total Riverside \$ 829,733

Norco

Faculty Positions:

English	93,777
Math	108,227
Anatomy and Physiology	88,811
Associate Dean, Student Services	147,787
Part-Time Faculty and Overload Growth	<u>(252,877)</u>

Total Norco 185,725

Moreno Valley

Faculty Positions

Health Sciences	111,852
Counseling	105,616
Speech Language	111,852
Part-Time Faculty and Overload Growth	<u>285,017</u>

Total Moreno Valley 614,337

District Support Services (DSS)

Dispatch Clerks (3 Positions)	76,067
Human Resource Analyst (Converted Clerk Typist)	25,977
Emergency Planning & Preparedness Manager (.50 FTE)	<u>52,021</u>

Total DSS 154,065

District Office (DO)

Administrative Assistant (Chancellor's Office)	<u>76,586</u>
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Total New Positions, Part-Time Faculty and Overload Growth \$1,860,446

SMALL COLLEGE FACTOR, ENROLLMENT EFFICIENCY AND REMAINING ALLOCATION INCREMENT

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

BASE EXPENDITURE BUDGET ADJUSTMENTS

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

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

EXHIBIT G