

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
 - Dean of Nursing

BUDGET ALLOCATION MODEL (continued)

- 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 uses four years of historical discipline cost per FTES information to develop the “exchange rates” per discipline. Multiple years are 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/per 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.
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.

BUDGET ALLOCATION MODEL (continued)

4. **Escalation Factor** - The model uses prior year data and applies an increase in STRS, contract and COLA to get to the budget year cost/per FTES. 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 excluded 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 proposed final budget reflects BAM Phase II allocations to each entity and has been programed into the financial system.

Exhibit G

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.

Exhibit H

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 18/19 (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

**Exhibit H
(continued)**

Riverside Community College District

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/per 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/per 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 2018-19 base year cost/per FTES to derive the budget year rate. The model uses prior year data and applies an increase in STRS, contract and cola to get to the budget year cost/per FTES. FY 2020/21 final budget uses FY 18/19 median cost over a 2 year period to derive the FY 2020-21 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

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

**Exhibit H
(continued)**

Riverside Community College District

- 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 to 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

FY 2020-21 FINAL BUDGET FY 19/20 Ending Balance Calculation and FY 20/21 Budget Calculation

FY 2019/20 ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2019-20	\$ 26,215,155	\$ 3,500,667	\$ 524,818	\$ 8,526,874	\$ 38,767,514
Contingency Budget from FY 2019/20 (object code 7910)	\$ 14,941,743	\$ -	\$ -	\$ -	\$ 14,941,743
Unaudited Beginning Balance, FY 2019/20	\$ 41,156,898	\$ 3,500,667	\$ 524,818	\$ 8,526,874	\$ 53,709,257
FY 2019-20 Revenue	\$ 23,789,298	\$ 46,055,195	\$ 47,164,668	\$ 111,295,354	\$ 228,304,516
Intrafund Transfers (8999) - Revenue Split (includes other resource augmentations)	(23,305,782)	4,610,992	4,875,369	10,921,808	(2,897,612)
Total Revenue	\$ 483,516	\$ 50,666,187	\$ 52,040,038	\$ 122,217,163	\$ 225,406,904
FY 2019-2020 Total Available Funds	\$ 41,640,414	\$ 54,166,854	\$ 52,564,856	\$ 130,744,037	\$ 279,116,161
FY 2019-2020 Expenses	\$ 31,679,147	\$ 44,955,520	\$ 47,182,111	\$ 111,758,561	\$ 235,575,338
Distribute DO Expenses based on FY 19/20 Revenue Ratio	(31,040,759)	6,875,528	7,269,746	16,895,485	-
Intrafund Transfers (8999) - Expense Split (includes other resource augmentations)	130,045	104,146	214,557	1,471,827	1,920,576
Total Expenses	\$ 768,433	\$ 51,935,194	\$ 54,666,414	\$ 130,125,873	\$ 237,495,914
Ending Balance FY 2019/2020	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247

FY 2020/21 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Estimated Beginning Balance - FY 2020/21	\$ 25,930,238	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 26,678,504
Contingency Budget from FY 2019/20 (object code 7910)	\$ 14,941,743	\$ -	\$ -	\$ -	\$ 14,941,743
Estimated Beginning Balance, FY 2020/21	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247

ONGOING REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	\$ -	\$ 46,818,345	\$ 48,782,566	\$ 114,353,842	\$ 209,954,754
Expenditure Budget Excluding Special Project Programs	\$ (31,282,791)	\$ (40,199,544)	\$ (42,445,275)	\$ (105,710,973)	\$ (219,638,583)
Distribute DO Expenses based on Revenue Ratio	\$ 31,282,791	\$ (6,975,750)	\$ (7,268,556)	\$ (17,038,485)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ -	\$ (47,175,294)	\$ (49,713,831)	\$ (122,749,458)	\$ (219,638,583)
Intrafund /Interfund Transfers					
Provide for COVID FY 20/21 Operational Shortfall - Food (3200)	-	(294,535)	-	-	(294,535)
Provide for COVID FY 20/21 Operational Shortfall - Parking (1050)	-	(302,092)	(314,730)	(737,788)	(1,354,610)
Ongoing	\$ (378,992)	\$ (335,677)	\$ (229,193)	\$ (724,813)	\$ (1,668,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 378,992	\$ (84,511)	\$ (88,059)	\$ (206,422)	\$ -
Total Expenditures	\$ -	\$ (48,192,109)	\$ (50,345,813)	\$ (124,418,481)	\$ (222,956,403)
Net Ongoing Budget	\$ -	\$ (1,373,764)	\$ (1,563,247)	\$ (10,064,639)	\$ (13,001,649)

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	\$ 294,737	\$ 2,516,982	\$ 835,715	\$ 4,146,965	\$ 7,794,398
Specific Expenditure Budget					
District Office Set-Aside (reduction for contingency of 10.2 million)	\$ (9,059,364)	\$ -	\$ -	\$ -	\$ (9,059,364)
FTES Apportionment (716)	(1,443,381)	(123,335)	(277,231)	(1,409,277)	(3,253,224)
Contract Holding	(75,367)	-	-	-	(75,367)
Pt. Faculty Insurance Subsidy	(150,000)	-	-	-	(150,000)
Realized Indirect for all Entities	(998,868)	-	-	-	(998,868)
Pt. Faculty Training	(290,640)	-	-	-	(290,640)
Special Project Program Costs	(172,180)	(4,356,266)	(3,763,657)	(6,428,820)	(14,720,923)
Total Expenditures	\$ (12,189,800)	\$ (4,479,601)	\$ (4,040,888)	\$ (7,838,097)	\$ (28,548,386)
Intrafund Transfers					
Ongoing	\$ -	\$ 297,038	\$ 54,586	\$ (844,328)	\$ (492,704)
Total Interfund/Intrafund Transfer	\$ -	\$ 297,038	\$ 54,586	\$ (844,328)	\$ (492,704)
Total Expenditures	\$ (12,189,800)	\$ (4,182,563)	\$ (3,986,302)	\$ (8,682,425)	\$ (29,041,090)
Net One-Time/Special/Specific	\$ (11,895,063)	\$ (1,665,581)	\$ (3,150,587)	\$ (4,535,460)	\$ (21,246,692)

BUDGET SAVINGS	DO	NC	MV	RCC	Total
Vacant Positions - Strategic Rehire Suspension	\$ 1,109,342	\$ 812,775	\$ 364,076	\$ 1,743,228	\$ 4,029,421
Distribute DO Budget Savings for Vacant Positions based on Revenue Ratio	\$ (1,109,342)	\$ 247,372	\$ 257,756	\$ 604,214	\$ -
Holding Accounts	200,000	-	500,000	-	700,000
Distribute DO Budget Savings for Holding Account based on Revenue Ratio	(200,000)	44,598	46,470	108,932	-
Utility Savings Due to College Closure - average 16% reduction	-	100,000	130,000	330,000	560,000
Travel Restrictions (mileage, conferences) - 40% reduction	88,687	17,383	52,827	148,245	307,142
Distribute DO Budget Savings for Travel Restrictions based on Revenue Ratio	(88,687)	19,776	20,606	48,304	-
Total Budget Savings	\$ -	\$ 1,241,904	\$ 1,371,735	\$ 2,982,923	\$ 5,596,563

Estimated Ending Balance - FY20/21	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (11,895,063)	\$ (1,797,440)	\$ (3,342,099)	\$ (11,617,175)	\$ (28,651,778)
Contingency/Reserves	\$ 28,976,918	\$ 434,220	\$ (5,443,657)	\$ (10,999,012)	\$ 12,968,469
Adjust FY 19/20 to FY 20/21 Contingency Change	\$ 1,973,273	\$ (440,020)	\$ (458,490)	\$ (1,074,763)	\$ -
Adjusted Contingency/Reserves	\$ 30,950,191	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ 12,968,469
Estimated Ending Balance - FY20/21	\$ 17,981,722	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ -
Estimated Contingency/Reserve - FY 20/21	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Total Estimated Ending Balance - FY20/21	\$ 30,950,191	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ 12,968,469

**Exhibit I
(continued)**

Revised BAM

FY 2020-21 TENTATIVE BUDGET

FY 18/19 MEDIAN

20/21 Revenue Allocation

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

Norco College		
Total FTES		7,366
Direct Instructional & Academic Affairs Costs		28,292,863
Student Services, Business Services, and Other		<u>18,525,482</u>
Total Norco College	\$	46,818,345
Moreno Valley College		
Total FTES		7,272
Direct Instructional & Academic Affairs Costs		30,493,494
Student Services, Business Services, and Other		<u>18,289,072</u>
Total Moreno Valley College	\$	48,782,566
Riverside City College		
Total FTES		17,219
Direct Instructional & Academic Affairs Costs		71,048,057
Student Services, Business Services, and Other		<u>43,305,785</u>
Total Riverside City College	\$	114,353,842

Exhibit I
(continued)

FY 2020-21 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2020-21 Total Revenues	217,749,152
Less, FY 2020-2021 Specific Revenue	<u>(7,794,398)</u>
FY 2020-2021 Apportionment and Non-Specific Revenues	209,954,754
Net FY 2020-2021 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 209,954,754</u>

Exhibit I (continued)

FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION						
Direct Instructional & Academic Affairs						
Using Contract, Cola & STRS for Projected Cost Increase						
Norco College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses \$	3,489	\$ 3,848	\$ 3,711	2,713	10,067,943	
Liberal Arts courses \$	3,521	\$ 3,884	\$ 3,746	3,497	13,099,762	
CTE courses \$	3,952	\$ 4,359	\$ 4,204	684	2,875,536	
				\$ 6,894	\$ 26,043,241	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Architecture Total \$	2,693	\$ 2,970	\$ 2,864	12	34,368	
Construction Technology Total \$	5,230	\$ 5,769	\$ 5,564	41	228,124	
Drafting Technology \$	4,416	\$ 4,871	\$ 4,698	10	46,980	
Electronics Total \$	4,249	\$ 4,687	\$ 4,520	89	402,280	
Game Development Total \$	3,950	\$ 4,357	\$ 4,202	130	546,260	
Manufacturing Technology Total \$	6,836	\$ 7,540	\$ 7,272	36	261,792	
Kinesiology/Athletics \$	3,901	\$ 4,303	\$ 4,150	20	83,000	
Music Industry Studies Total \$	4,538	\$ 5,005	\$ 4,827	134	646,818	
	35,813			472	2,249,622	
				7,366	28,292,863	
Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses	3,489	\$ 3,848	\$ 3,711	2,028	7,527,207	
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	3,557	13,324,522	
CTE courses	3,952	\$ 4,359	\$ 4,204	606	2,546,279	
				6,191	23,398,008	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Admin Justice	5,493	\$ 6,059	\$ 5,844	478	2,791,387	
Dental Assist	7,982	\$ 8,804	\$ 8,491	40	339,470	
Dental hygiene	11,587	\$ 12,780	\$ 12,326	70	863,560	
Emergency Medical	4,937	\$ 5,445	\$ 5,251	244	1,282,084	
Fire Tech	7,270	\$ 8,019	\$ 7,734	159	1,227,618	
Human Services	6,218	\$ 6,858	\$ 6,614	46	302,591	
Med Asst	6,082	\$ 6,708	\$ 6,469	45	288,776	
				1,080.97	7,095,486	
				7,272	30,493,494	
Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses	3,489	\$ 3,848	\$ 3,711	4,270	15,846,861	
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	8,270	30,978,671	
CTE courses	3,952	\$ 4,359	\$ 4,204	1,785	7,504,476	
				14,325	54,330,008	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Air Conditioning & Refrigeration	3,765	\$ 4,153	\$ 4,005	103	413,674	
Applied Digital Media & Printing	5,804	\$ 6,402	\$ 6,174	147	909,278	
Arabic	5,700	\$ 6,287	\$ 6,063	37	222,328	
Athletics	6,189	\$ 6,826	\$ 6,583	417	2,747,802	
Automotive Body & Technology Total	3,888	\$ 4,288	\$ 4,136	85	352,439	
Automotive Technology	3,922	\$ 4,326	\$ 4,172	161	669,746	
Cosmetology Total	4,712	\$ 5,197	\$ 5,012	428	2,145,884	
Culinary Arts	6,865	\$ 7,572	\$ 7,303	209	1,523,150	
Film Television & Video Total	3,120	\$ 3,441	\$ 3,319	111	368,309	
Geology	4,191	\$ 4,623	\$ 4,459	89	395,012	
Italian	11,168	\$ 12,318	\$ 11,880	18	217,469	
Nursing	14,270	\$ 15,739	\$ 15,179	45	685,371	
Nursing Learning Laboratory	21,845	\$ 24,094	\$ 23,237	200	4,655,485	
Oceanography	3,382	\$ 3,730	\$ 3,597	60	214,331	
Paralegal Studies Total	3,895	\$ 4,296	\$ 4,143	42	172,357	
Registered Nurse	699	\$ 771	\$ 744	594	442,139	
Russian	6,920	\$ 7,633	\$ 7,362	5	35,475	
Welding	3,598.00	\$ 3,968	\$ 3,827	143	547,800	
				2,894	16,718,049	
				17,219	71,048,057	

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
STEM	FY 18/19 FTES
<u>Norco College</u>	
STEM	8,109,554
STEM FTES	2,384
Cost Per FTES - STEM	3,402
<u>Moreno Valley College</u>	
STEM	7,704,075
STEM FTES	2,005
Cost Per FTES - STEM	3,843
<u>Riverside City College</u>	
STEM	16,457,980
STEM FTES	4,717
Cost Per FTES - STEM	3,489
FY 18/19 Median Cost Per FTES	\$ 3,489
Liberal Arts	FY 18/19
<u>Norco College</u>	
Liberal Arts	11,820,683
Liberal Arts FTES	3,482
Cost Per FTES - Liberal Arts	3,395
<u>Moreno Valley College</u>	
Liberal Arts	13,145,615
Liberal Arts FTES	3,564
Cost Per FTES - Liberal Arts	3,689
<u>Riverside City College</u>	
Liberal Arts	28,085,496
Liberal Arts FTES	7,977
Cost Per FTES - Liberal Arts	3,521
FY 18/19 Median Cost Per FTES	\$ 3,521
CTE	FY 18/19
<u>Norco College</u>	
CTE	3,205,293
CTE FTES	811
Cost Per FTES - CTE	3,952
<u>Moreno Valley College</u>	
CTE	2,558,935
CTE FTES	595
Cost Per FTES - CTE	4,303
<u>Riverside City College</u>	
CTE	5,584,080
CTE FTES	1,792
Cost Per FTES - CTE	3,115
FY 18/19 Median Cost Per FTES	\$ 3,952

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
<u>Norco College - UNIQUE</u>	<u>FY 18/19</u>
Unique Programs	
Architecture Total Cost	12,578
FTES	5
Cost Per FTES	\$ 2,693
Construction Technology Cost	229,441
FTES	44
Cost Per FTES	5,230
Drafting Technology Cost	477,495
FTES	108.13
Cost Per FTES	\$ 4,416
Electronics Total Cost	347,051
FTES	82
Cost Per FTES	\$ 4,249
Game Development Total Cost	592,200
FTES	150
Cost Per FTES	\$ 3,950
Manufacturing Technology Total Cost	237,129
FTES	35
Cost Per FTES	\$ 6,836
Kinesiology/Athletics Cost	106,430
FTES	27
Cost Per FTES	\$ 3,901
Music Industry Studies Total Cost	218,802
FTES	48
Cost Per FTES	\$ 4,538
Moreno Valley College - UNIQUE	
Unique Programs	
Admin Justice Total Cost	2,264,360
FTES	412
Cost Per FTES	\$ 5,493
Dental Assist Total Cost	314,643
FTES	39
Cost Per FTES	\$ 7,982
Dental hygiene Total Cost	800,410
FTES	69
Cost Per FTES	\$ 11,587
Emergency Medical Total Cost	1,188,446
FTES	241
Cost Per FTES	\$ 4,937
Fire Tech Total Cost	1,137,826
FTES	157
Cost Per FTES	\$ 7,270
Human Services Total Cost	273,643
FTES	44
Cost Per FTES	\$ 6,218
Med Asst Total Cost	274,369
FTES	45
Cost Per FTES	\$ 6,082

Exhibit I
(continued)

FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
(FY 18/19 Median Cost) Using Contract, Cola & STRS Projected Cost Increase	
Net FY 2020-2021 Total Apportionment and Non-Specific	209,954,754
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	<u>129,834,414</u>
Costs	\$ <u>80,120,340</u>

2020/21 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS										
Student Services, Business Services, Other Costs	District-Wide		FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Projected FTES FY 20/21	Calculated BAM		Weighted %	Adjusted Allocation	
	FY 18/19 Projected Total BS, SS, and Other Cost/FTES -MEDIAN COST	Cost/FTES -MEDIAN COST				Revised FY 20/21 Allocation	Allocation		Student Services + Business Services + Other	Other
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,366	12,279,122	23.12%	18,525,482			
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,272	12,122,424	22.83%	18,289,072			
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	17,219	28,704,085	54.05%	43,305,785			
				31,857	53,105,631	100.00%	<u>80,120,340</u>			

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Riverside City College -UNIQUE	FY 18/19
Unique Programs	
Air Conditioning & Refrigeration Total Cost	373,682
FTEs	99
Cost Per FTES	\$ 3,765
Applied Digital Media & Printing Total Cost	877,933
FTEs	151
Cost Per FTES	\$ 5,804
Arabic Total Cost	229,186
FTEs	40
Cost Per FTES	\$ 5,700
Athletics Total Cost	2,542,173
FTEs	411
Cost Per FTES	\$ 6,189
Automotive Body & Technology Total Cost	298,455
FTEs	77
Cost Per FTES	\$ 3,888
Automotive Technology	709,470
FTEs	181
Cost Per FTES	\$ 3,922
Cosmetology Total	1,920,096
FTEs	408
Cost Per FTES	\$ 4,712
Culinary Arts	1,194,287
FTEs	174
Cost Per FTES	\$ 6,865
Film Television & Video Total	366,471
FTEs	117
Cost Per FTES	\$ 3,120
Geology	347,094
FTEs	83
Cost Per FTES	\$ 4,191
Italian	208,955
FTEs	19
Cost Per FTES	\$ 11,168
Nursing	861,185
FTEs	60
Cost Per FTES	\$ 14,270
Nursing Learning Laboratory	4,197,034
FTEs	192
Cost Per FTES	\$ 21,845
Oceanography	193,542
FTEs	57
Cost Per FTES	\$ 3,382
Paralegal Studies Total	139,106
FTEs	36
Cost Per FTES	\$ 3,895
Registered Nurse	417,317
FTEs	597
Cost Per FTES	\$ 699
Russian	34,393
FTEs	5
Cost Per FTES	\$ 6,920
Welding	513,341
FTEs	143
Cost Per FTES	\$ 3,598

**Exhibit I
(continued)**

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)	
Remaining Category Costs - Student Service, Business Services, and Other	
District-Wide Median	
	<u>FY 18/19</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	11,486,992
Total NC FTES	7,176
Total SS, BS, Other Cost Per FTES	1,601
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	11,238,565
Total MVC FTES	7,170
Total SS, BS, Other Cost Per FTES	1,567
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	25,349,079
Total RCC FTES	17,337
Total SS, BS, Other Cost Per FTES	1,462
MEDIAN Total SS, BS, Other Cost Per FTES	1,567.00

**Exhibit I
(continued)**

**Moreno Valley College FTES Costs by Discipline
FY 2018-19 Final Expenditures**

				Total FTEF	Full-Time FTEF	Overload FTEF	Part-Time FTEF	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
GRAND TOTAL				572.70	123.77			7,170	29,662,320	4,137	5,380,374	5,190,934	667,257	11,238,565	1,567	40,900,885	5,705
School	TOPS	Course Code	Description	574.30				7,170	29,662,407		5,380,447	5,191,011	667,266	11,238,724		40,901,131	
General Education STEM				115.00	37.00	25.38	52.62	2,005	7,704,075	3,843	1,504,261	1,451,296	186,553	3,142,110	1,567	10,846,185	5,411
FQE	4100	AMY	Anatomy	0.20	-	-	0.20	155	552,250	3,563	116,299	112,204	14,423	242,926	1,567	795,176	5,131
FQE	19110	AST	Astronomy	0.40	-	-	0.40	9	20,075	2,173	6,934	6,690	860	14,484	1,567	34,559	3,740
FQE	4010	BIO	Biology	24.47	8.37	7.83	8.27	235	987,295	4,201	176,369	170,159	21,873	368,401	1,567	1,355,696	5,768
FQE	19050	CHE	Chemistry	8.80	4.00	1.80	3.00	145	637,083	4,380	109,155	105,312	13,537	228,004	1,567	865,087	5,947
FQE	8370	HES	Health Ed	6.00	1.35	0.05	4.60	113	327,206	2,903	84,594	81,615	10,491	176,700	1,567	503,906	4,470
FQE	8350	KIN	Kinesiology	10.18	3.05	0.60	6.53	161	613,031	3,812	120,689	116,439	14,967	252,095	1,567	865,126	5,379
FQC	17010	MAT	Math	60.88	18.23	14.83	27.82	1,055	3,741,194	3,546	791,744	763,868	98,190	1,653,802	1,567	5,394,996	6,113
FQE	4030	MIC	Microbio	-	-	-	-	59	319,121	5,402	44,327	42,766	5,497	92,590	1,567	411,711	5,970
FQE	19020	PHY	Physics	4.07	2.00	0.27	1.80	72	506,820	7,024	54,150	52,243	6,715	113,108	1,567	619,928	8,591
General Education Liberal Arts				286.86	59.64	40.59	186.64	3,564	13,145,615	3,689	2,674,158	2,580,002	331,641	5,585,801	1,567	18,731,416	5,256
FTA	21050	ADJ	Admin Justice	56.82	0.75	0.45	55.62	60	253,593	4,227	45,025	43,439	5,584	94,048	1,567	347,641	5,794
FOA	8500	AML	Am Sign Lang	2.22	-	-	2.22	31	94,315	3,005	22,726	22,726	2,921	49,202	1,567	143,517	4,572
FOA	22020	ANT	Anthropology	7.20	1.20	2.80	3.20	143	418,648	2,920	107,571	103,784	13,341	224,696	1,567	643,344	4,488
FOA	10020	ART	Art	15.90	2.80	2.39	10.71	223	814,401	3,659	167,034	161,153	20,715	348,902	1,567	1,163,303	5,226
FNC	15060	COM	Communications	16.40	2.40	2.00	12.00	236	794,063	3,371	176,744	170,521	21,919	369,184	1,567	1,163,247	4,939
FOA	10080	DAN	Dance	1.80	-	-	1.80	24	79,166	3,250	18,280	17,636	2,267	38,183	1,567	117,349	4,817
FOA	22040	ECO	Economics	4.60	1.70	1.50	1.40	81	284,482	3,510	60,821	58,679	7,543	127,043	1,567	411,525	5,077
FNC	49302	ILA	Educational Aide (Teacher Asst)	0.28	-	0.21	0.07	22	72,871	3,294	16,599	16,015	2,059	34,673	1,568	107,544	4,862
FNC	15010	ENG	English	78.94	12.50	11.58	54.86	1,052	3,967,035	3,771	789,477	761,681	97,908	1,649,066	1,567	5,616,101	5,338
FNC	49308	ESL	English second	3.60	1.60	0.20	1.80	44	220,461	4,965	33,318	32,145	4,132	69,595	1,567	290,056	6,533
FOA	49301	GUI	Gen Studies	10.00	3.20	2.20	4.60	148	594,502	4,006	111,361	107,440	13,811	232,612	1,567	827,114	5,574
FOA	22060	GEG	Geology	7.40	1.40	0.80	5.20	134	409,871	3,050	100,833	97,283	12,505	210,621	1,567	620,492	4,618
FOA	22050	HIS	History	14.20	3.40	0.60	10.20	285	872,064	3,059	213,927	206,395	26,531	446,853	1,567	1,318,917	4,626
FOA	49033	HUM	Humanities	4.40	1.20	1.20	2.00	72	270,200	3,758	53,955	52,055	6,691	112,701	1,567	382,901	5,325
FNC	6020	JOU	Journalism	1.05	-	-	1.05	7	33,728	4,639	5,455	5,263	677	11,395	1,567	45,123	6,207
FOA	10040	MUS	Music	9.59	3.60	1.40	4.59	103	574,770	5,569	77,450	74,723	9,605	161,778	1,567	736,548	7,136
FOA	15090	PHI	Philosophy	3.60	2.10	0.50	1.00	51	291,361	5,760	37,956	36,619	4,707	79,282	1,567	370,643	7,328
FOA	22070	POL	Political science	6.40	1.00	1.00	4.40	133	370,806	2,796	99,505	96,001	12,340	207,846	1,567	578,652	4,364
FOA	20010	PSY	Psychology	16.33	7.20	4.13	5.00	309	1,157,813	3,753	231,502	223,351	28,710	483,563	1,567	1,641,376	5,321
FNC	15200	REA	Reading	3.67	2.89	0.78	-	38	254,085	6,767	28,178	27,186	3,495	58,859	1,567	312,944	8,334
FOA	22080	SOC	Sociology	7.80	4.00	2.60	1.20	168	518,236	3,078	126,332	121,884	15,667	263,883	1,567	782,119	4,646
FOA	11050	SPA	Spanish	13.59	6.70	4.05	2.84	187	757,620	4,058	140,102	135,169	17,375	292,646	1,567	1,050,266	5,625
FOA	10070	THE	Theater	1.08	-	0.20	0.88	12	41,524	3,395	9,178	8,854	1,138	19,170	1,567	60,694	4,963
CTE				44.68	12.45	6.57	25.66	595	2,558,935	4,303	446,239	430,527	55,341	932,107	1,567	3,491,042	5,871
FSB	05020	ACC	Accounting	3.00	-	-	3.00	52	137,420	2,630	39,209	37,828	4,863	81,900	1,567	219,320	4,198
FSB	05010	BUS	Business	7.20	1.18	1.42	4.60	96	253,522	2,641	72,032	69,496	8,933	150,461	1,567	403,983	4,209
FHE	21400	CMJ	Community Interpretation	1.37	1.30	0.07	-	17	135,461	8,175	12,434	11,997	1,542	25,973	1,567	161,434	9,743
FSB	05140	CAT	Office Tech/Office Computer Application	1.07	-	-	1.07	72	299,150	4,155	54,030	52,127	6,701	112,858	1,567	412,008	5,722
FSB	07010	CIS	Computer Information Systems Total	16.60	2.26	3.39	5.95	153	963,746	6,297	114,850	110,807	14,243	239,900	1,567	1,203,646	7,864
FUA	13050	EAR	Early Child dev	10.60	2.00	0.80	7.80	151	485,687	3,222	113,117	109,134	14,028	236,279	1,567	721,966	4,789
FSB	05060	MAG	Management	1.40	0.20	0.80	0.40	18	115,263	6,461	13,387	12,916	1,660	27,963	1,567	143,226	8,028
FSB	05090	MKT	Marketing	1.00	0.30	0.10	0.60	13	93,737	7,199	9,426	9,426	1,212	20,408	1,567	114,145	8,767
FSB	10110	PHO	Photography	1.33	0.20	-	1.13	11	32,883	2,987	8,262	7,971	1,025	17,258	1,567	50,141	4,554
FSB	05110	RLE	Real estate	1.00	-	-	1.00	11	38,965	3,652	8,007	7,725	993	16,725	1,567	55,690	5,219
FXA	08990	SCE	Senior Citizen Education	0.11	-	-	0.11	2	3,102	2,041	1,141	1,100	141	2,382	1,567	5,484	3,608
Other				126.16	14.68	9.93	101.55	1,007	6,253,696	18,916	755,716	729,109	93,722	1,578,547	1,567	7,832,243	7,777
FTA	21050	ADJ	Admin Justice	56.82	0.75	0.45	55.62	412	2,264,360	5,493	309,319	298,429	38,361	646,109	1,567	2,910,469	7,061
FHE	12401	DEA	Dental Assist	6.31	1.18	0.17	4.96	39	314,643	7,982	29,581	28,540	3,669	61,790	1,567	376,433	5,949
FHE	12402	DEH	Dental hygiene	14.25	4.51	1.05	8.69	69	800,410	11,587	51,838	50,013	6,429	108,280	1,567	908,690	13,154
FTA	12500	EMS	Emergency Medical	22.38	2.20	5.64	14.53	241	1,188,446	4,937	180,654	174,293	22,404	377,351	1,567	1,565,797	6,504
FTA	21330	FIT	Fire Tech	17.34	1.62	1.11	14.62	157	1,137,826	7,270	117,447	113,312	14,565	245,324	1,567	1,383,150	8,837
FHE	12082	MDA	Human Services	3.93	1.78	0.67	1.48	44	273,643	6,218	33,026	31,863	4,096	68,985	1,567	342,628	7,785
FHE	21040	HMS	Med Asst	5.13	2.65	0.84	1.65	45	274,369	6,082	33,851	32,659	4,198	70,708	1,567	345,077	7,650
GRAND TOTAL				572.70	123.77			7,170	29,662,320	4,137	5,380,374	5,190,934	667,257	11,238,565	1,567	40,900,885	5,705

**Exhibit I
(continued)**

**Riverside City College FTES Model by Discipline
FY 2018-19 Final Expenditures**

School	TOPS	Course Code	Description	Total FTEF	Full-Time FTEF	Overload FTEF	Part-Time FTEF	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	Grand Total Divided by FTES = cost per FTES
				974.85	328.90	204.33	441.62	17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243
STEM				200.87	83.17	46.60	71.10	4,717	16,457,980	3,489	2,204,323	4,081,447	611,366	6,897,136	1,462	23,355,116	4,951
DQB	04100	AMY	Anatomy & Physiology	-	-	-	-	288	1,127,253	3,920	134,372	248,799	37,268	420,439	1,462	1,547,692	5,382
DQD	19110	AST	Astronomy	3.80	1.60	0.80	1.40	66	205,632	3,093	31,066	57,521	8,616	97,203	1,462	302,835	4,555
DQB	040X0	BIO	Biology Total	48.33	24.14	12.07	12.13	635	2,197,914	3,460	296,839	549,616	82,328	928,783	1,462	3,126,697	4,922
DQA	19050	CHE	Chemistry	36.60	17.00	8.00	11.60	676	2,668,430	3,948	315,849	584,814	87,600	988,263	1,462	3,656,693	5,410
DQB	08370	HES	Health Science Total	5.60	0.20	0.70	4.70	191	414,354	2,168	89,311	165,364	24,770	279,445	1,462	693,799	3,630
DRA	12700	KIN-KIN	Kinesiology	-	-	-	-	681	2,985,433	4,382	318,349	589,443	88,294	996,085	1,462	3,981,518	5,844
DQC	17010	MAT	Math Total	96.27	34.33	21.07	40.87	1,922	5,791,876	3,014	897,993	1,662,693	249,057	2,809,743	1,462	8,601,619	4,476
DQB	04030	MIC	Microbiology	-	-	-	-	73	358,505	4,926	34,010	62,972	9,433	106,415	1,462	464,920	6,388
DQD	19020	PHY	Physics	10.27	5.90	3.97	0.40	185	708,583	3,826	86,535	160,225	24,000	270,760	1,462	979,342	5,289
Liberal Arts				462.92	143.13	85.50	234.28	7,977	28,085,496	3,521	3,727,821	6,902,304	1,033,906	11,664,030	1,462	39,749,526	4,983
DOA	2105X	ADJ	Administration of Justice Total	10.52	4.05	3.27	3.20	208	596,543	2,875	96,974	179,554	26,896	303,424	1,462	899,967	4,337
DOC	0850X	AML	American Sign Language Total	15.11	6.60	2.90	5.61	238	814,114	3,427	111,007	205,537	30,788	347,332	1,462	1,161,446	4,889
DOA	2202X	ANT	Anthropology Total	9.00	3.60	1.40	4.00	209	529,090	2,538	97,432	180,402	27,023	304,857	1,462	833,946	4,000
DEA	1002X	ART	Art Total	38.50	10.64	3.17	24.69	602	2,194,229	3,647	281,156	520,579	77,978	879,713	1,462	3,073,942	5,109
DNB	15060	COM	Communication Studies Total	34.77	9.98	5.25	19.54	488	1,759,698	3,607	227,945	422,054	63,220	713,219	1,462	2,472,917	5,070
DEB	10080	DAN	Dance Total	14.38	2.32	1.43	10.63	190	826,442	4,342	88,951	164,698	24,670	278,319	1,462	1,104,761	5,804
DOB	22040	ECO	Economics	9.40	4.00	3.20	2.20	189	650,201	3,448	88,110	163,141	24,437	275,687	1,462	925,889	4,911
DNA	150XX	ENG	English Total	112.35	35.78	12.42	64.15	1,911	7,653,648	4,005	892,956	1,653,365	247,660	2,793,981	1,462	10,447,628	5,467
DNA	06121	FST	Film Studies Total	2.40	1.97	0.43	-	45	197,983	4,387	21,089	39,048	5,849	65,987	1,462	263,970	5,849
DOC	11020	FRE	French	3.75	2.00	1.75	-	36	233,941	6,566	16,650	30,828	4,618	52,096	1,462	286,037	8,028
DOB	22060	GEG	Geography	7.80	4.00	2.20	1.60	155	501,549	3,227	72,628	134,475	20,143	227,246	1,462	728,795	4,689
DZC	49301	GUI	Guidance Total	11.67	3.36	4.60	3.71	153	579,715	3,787	71,530	132,442	19,839	223,810	1,462	803,526	5,249
DOD	22050	HIS	History	20.00	6.00	1.20	12.80	457	1,137,626	2,490	213,491	395,292	59,211	667,995	1,462	1,805,621	3,952
DOD	49033	HUM	Humanities Total	6.80	2.20	0.40	4.20	139	376,498	2,712	64,871	120,112	17,992	202,975	1,462	579,473	4,174
DOC	11080	JPN	Japanese	4.52	2.00	1.33	1.18	58	280,238	4,862	26,935	49,872	7,470	84,278	1,462	364,516	6,324
DNA	06020	JOU	Journalism	2.02	1.45	-	0.57	16	242,154	14,712	7,692	14,242	2,133	24,067	1,462	266,221	16,174
DYA	16010	LIB	Library *	0.87	0.60	0.07	0.20	11	71,016	6,474	5,126	9,492	1,422	16,040	1,462	87,056	7,936
DEB	10040	MUS	Music	49.16	13.40	10.83	24.93	832	3,173,577	3,815	388,775	719,843	107,826	1,216,445	1,462	4,390,022	5,277
DOD	15090	PHI	Philosophy Total	9.60	4.00	2.00	3.60	178	782,352	4,397	83,137	153,934	23,058	260,130	1,462	1,042,482	5,860
DOB	22070	POL	Political Science Total	15.20	4.10	5.30	5.80	312	844,794	2,710	145,695	269,764	40,408	455,867	1,462	1,300,661	4,172
DOA	20010	PSY	Psychology	22.06	7.87	7.07	7.12	471	1,343,738	2,852	220,141	407,605	61,056	688,801	1,462	2,032,540	4,315
DOA	22080	SOC	Sociology Total	21.10	4.50	4.20	12.40	479	1,106,520	2,310	223,860	414,492	62,087	700,440	1,462	1,806,959	3,772
DOC	11050	SPA	Spanish Total	23.78	6.07	7.06	10.65	278	1,253,053	4,514	129,713	240,173	35,976	405,862	1,462	1,658,915	5,976
DEB	10070	THE	Theatre Total	18.18	2.67	4.03	11.49	325	936,777	2,881	151,957	281,358	42,145	475,460	1,462	1,412,236	4,343
CTE Courses				87.25	17.86	19.68	49.71	1,792	5,584,080	3,115	837,594	1,550,861	232,306	2,620,761	1,462	8,204,841	4,578
DPA	0502X	ACC	Accounting Total	9.20	2.00	2.40	4.80	159	437,709	2,747	74,464	137,876	20,653	232,993	1,462	670,702	4,209
DPA	05XXX	BUS	Business Administration Total	16.57	4.82	6.48	5.27	286	848,854	2,972	133,470	247,129	37,018	417,617	1,462	1,266,472	4,434
DPB	0514X	CAT	Computer Applications & Office Technology Total	10.83	0.15	0.60	10.08	120	392,690	3,279	55,969	103,630	15,523	175,121	1,462	567,811	4,741
DPB	070XX	CSC	Computer Science Total	5.95	2.30	2.69	0.96	554	1,869,853	3,377	258,763	479,117	71,768	809,647	1,462	2,679,500	4,839
DUA	1305X	EAR	Early Childhood Education Total	20.33	4.60	5.27	10.47	385	1,104,661	2,871	179,771	332,857	49,859	562,487	1,462	1,667,148	4,334
DPB	09XX0	ENE	Engineering Total	0.53	-	-	0.53	8	25,609	3,313	3,612	6,688	1,002	11,302	1,462	36,912	4,775
DPA	0506X	MAG	Management Total	4.00	1.10	1.10	1.80	61	286,418	4,687	28,557	52,875	7,920	89,352	1,462	375,770	6,149
DPA	0509X	MKT	Marketing Total	2.00	0.80	0.80	0.40	30	114,720	3,839	13,963	25,853	3,873	43,689	1,462	158,409	5,302
DSA	10110	PHO	Photography Total	8.20	2.01	0.26	5.93	108	401,173	3,721	50,384	93,290	13,974	157,648	1,462	558,821	5,183
DPA	05110	RLE	Real Estate Total	1.40	-	-	1.40	23	48,049	2,085	10,771	19,944	2,987	33,702	1,462	81,751	3,547
DXA	08990	SCE	Senior Citizen Education	7.86	-	-	7.86	56	33,408	596	26,216	48,540	7,271	82,026	1,462	115,434	2,058
DSA	49320	WKX	Work Experience Total	0.37	0.08	0.09	0.20	4	20,936	5,914	1,654	3,063	459	5,176	1,462	26,112	7,376
Other				223.82	84.74	52.55	86.53	2,850	15,423,720	5,412	1,331,821	2,465,953	369,379	4,167,153	1,462	19,590,873	6,874
DSA	09460	AIR	Air Conditioning & Refrigeration	7.40	2.00	0.70	4.70	99	373,682	3,765	46,384	85,883	12,865	145,132	1,462	518,815	5,227
DSA	0614X	ADM	Applied Digital Media & Printing	10.74	3.47	1.28	6.00	151	877,933	5,804	70,689	130,884	19,605	221,178	1,462	1,099,111	7,266
DOC	11120	ARA	Arabic	4.21	2.00	2.21	-	40	229,186	5,700	18,790	34,791	5,211	58,793	1,462	287,978	7,162
DZH	08355	KIN-ATH	Athletics	-	-	-	-	411	2,542,173	6,189	191,934	355,379	53,233	600,546	1,462	3,142,719	7,652
DSA	09490	AUB	Automotive Body & Technology Total	5.16	-	-	5.16	77	298,455	3,888	35,870	66,416	9,948	112,234	1,462	410,689	5,350
DSA	0948X	AUT	Automotive Technology	11.08	5.13	4.02	1.93	181	709,470	3,922	84,530	156,513	23,444	264,487	1,462	973,957	5,384

**Exhibit I
(continued)**

DVA	30070	COS	Cosmetology Total	34.26	8.93	4.95	20.39	408	1,920,096	4,712	190,434	352,602	52,817	595,853	1,462	2,515,949	6,174
DSA	1306X	CUL	Culinary Arts	12.97	11.58	0.17	1.23	174	1,194,287	6,865	81,296	150,525	22,547	254,369	1,462	1,448,656	8,327
DSA	0604X	FTV	Film Television & Video Total	9.17	2.00	2.50	4.67	117	366,471	3,120	54,894	101,639	15,225	171,758	1,462	538,229	4,582
DQD	19140	GEO	Geology	5.20	2.60	2.00	0.60	83	347,094	4,191	38,702	71,659	10,734	121,095	1,462	468,189	5,653
DOC	11040	ITA	Italian	2.68	2.10	0.58	-	19	208,955	11,168	8,743	16,189	2,425	27,357	1,462	236,311	12,630
DWA	1230X	NXN	Nursing	1.40	-	0.60	0.80	60	861,185	14,270	28,202	52,217	7,822	88,240	1,462	949,426	15,732
DWA	12301	NVN	Nursing Learning Laboratory	19.87	4.26	7.17	8.44	192	4,197,034	21,845	89,782	166,238	24,901	280,922	1,462	4,477,955	23,307
DQD	19190	OCE	Oceanography	3.00	1.40	0.60	1.00	57	193,542	3,382	26,739	49,509	7,416	83,664	1,462	277,206	4,845
DPB	1401X	PAL	Paralegal Studies Total	2.70	0.20	0.40	2.10	36	139,106	3,895	16,687	30,898	4,628	52,213	1,462	191,319	5,358
DWA	12300	NRN	Registered Nurse	84.07	35.06	22.14	26.87	597	417,317	699	279,142	516,850	77,420	873,411	1,462	1,290,728	2,161
DOC	11060	RUS	Russian	0.40	0.40	-	-	5	34,393	6,920	2,322	4,300	644	7,267	1,462	41,660	8,382
DSA	09565	WEL	Welding	9.50	3.60	3.24	2.66	143	513,341	3,598	66,679	123,461	18,493	208,633	1,462	721,974	5,060
GRAND TOTAL				974.85	328.90	204.33	441.62	17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243

Exhibit I
(continued)

Cost Per FTES Comparison				
Disciplines Common at all Three Colleges				
		FY 2018-2019		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	5,768	5,255	4,922
CHE	Chemistry	5,947	5,025	5,410
KIN	Kinesiology	5,379	5,507	5,844
MAT	Math	5,113	4,631	4,476
PHY	Physics	8,591	5,015	5,289
Liberal Arts				
ADJ	Admin Justice	5,794	5,203	4,337
ANT	Anthropology	4,488	4,471	4,000
ART	Art	5,226	4,744	5,109
COM	Communications	4,939	5,360	5,070
DAN	Dance	4,817	3,776	5,804
ECO	Economics	5,077	4,313	4,911
ENG	English	5,338	5,416	5,467
GEG	Geography	4,618	4,240	4,689
GUI	Guidance Total	5,574	4,920	5,249
HIS	History	4,626	4,587	3,952
HUM	Humanities	5,325	4,623	4,174
JOU	Journalism	6,207	8,563	16,174
MUS	Music	7,136	5,317	5,277
PHI	Philosophy	7,328	4,976	5,860
POL	Political science	4,364	4,368	4,172
PSY	Psychology	5,321	4,174	4,315
SOC	Sociology	4,646	5,150	3,772
SPA	Spanish	5,625	5,731	5,976
THE	Theater	4,963	4,289	4,343
CTE Courses				
ACC	Accounting	4,198	5,612	4,209
BUS	Business	4,209	5,337	4,434
CAT	Office Tech/Office Computer Applications	5,722	5,965	4,741
EAR	Early Child dev	4,789	5,267	4,334
MAG	Management	8,028	8,075	6,149
MKT	Marketing	8,767	6,508	5,302
PHO	Photography	4,554	4,665	5,183
RLE	Real estate	5,219	5,354	3,547

**Exhibit I
(continued)**

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2018-2019		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	3,740	-	4,555
AMY	Anatomy	5,131	-	5,382
EQE/KIN-ATH	Athletics	-	5,502	7,652
HES	Health Ed	4,470	-	3,630
MIC	Microbio	6,970	-	6,388
Liberal Arts				
AML	Am Sign Lang	4,572	-	4,889
ILA	Educational Aide (Teacher Asst)	4,862	4,350	-
ESL	English second	6,533	6,296	-
LIB	Library	-	5,030	7,936
FRE	French	-	4,577	8,028
REA	Reading	8,334	12,270	-
CTE Courses				
CIS	Computer Information Systems Total	7,864	5,962	-
WKX	General Work Experience	-	3,397	7,376
ENE	Engineering Total	-	8,733	4,775
SCE	Senior Citizen Education	3,608	-	2,058

Exhibit I
(continued)

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2018-2019
MORENO VALLEY COLLEGE		
ADJ	Admin Justice	7,061
CMI	Community Interpretation	9,743
DEA	Dental Assist	9,549
DEH	Dental hygiene	13,154
EMS	Emergency Medical	6,504
FIT	Fire Tech	8,837
HMS	Human Services	7,785
MDA	Med Asst	7,650
NORCO COLLEGE		
ARE	Architecture Total	4,294
CON	Construction Technology Total	6,831
DFT	Drafting Technology	6,017
ELE	Electrician (ELC)/Electronics (ELE) Total	5,850
GAM	Game Development Total	5,550
MAN	Manufacturing Technology Total	8,436
MUC	Music Industry Studies Total	6,138
PHS	Physical Science, General	21,564
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	5,227
ADM	Applied Digital Media & Printing	7,266
ARA	Arabic	7,162
AUB	Automotive Body & Technology Total	5,350
AUT	Automotive Technology	5,384
COS	Cosmetology Total	6,174
CSC	Computer Science Total	4,839
CUL	Culinary Arts	8,327
FTV	Film Television & Video Total	4,582
FST	Film Study	5,849
GEO	Geology	5,653
ITA	Italian	12,630
JPN	Japanese	6,324
NXN	Nursing	15,732
NVN	Nursing Learning Laboratory	23,307
OCE	Oceanography	4,845
PAL	Paralegal Studies Total	5,358
NRN	Registered Nurse	2,161
RUS	Russian	8,382
WEL	Welding	5,060