


# Resources Council October 28, 2021

## TOPICS:

- **FY 20/21 End-of-Year Budget Performance Report**
- **Holding Account Balances (Fund 11 & 12)**
- **NC FY 21/22 Proposed Expenditure Plan (one-time funds)**
- **List of Grants - (Fund 12)**
  - **Instructional Equipment (Fund 12)**
  - **Lottery Funds (Fund 12)**
- **Budget Allocation Model Revision update**

**Presenters: Dr. Michael T. Collins, VP Business Services**  
**Esmeralda Abejar MBA, Director, Business Services**



20/21 End-of-Year Budget  
Performance Report

# 20/21 End-of-Year Budget Performance Report

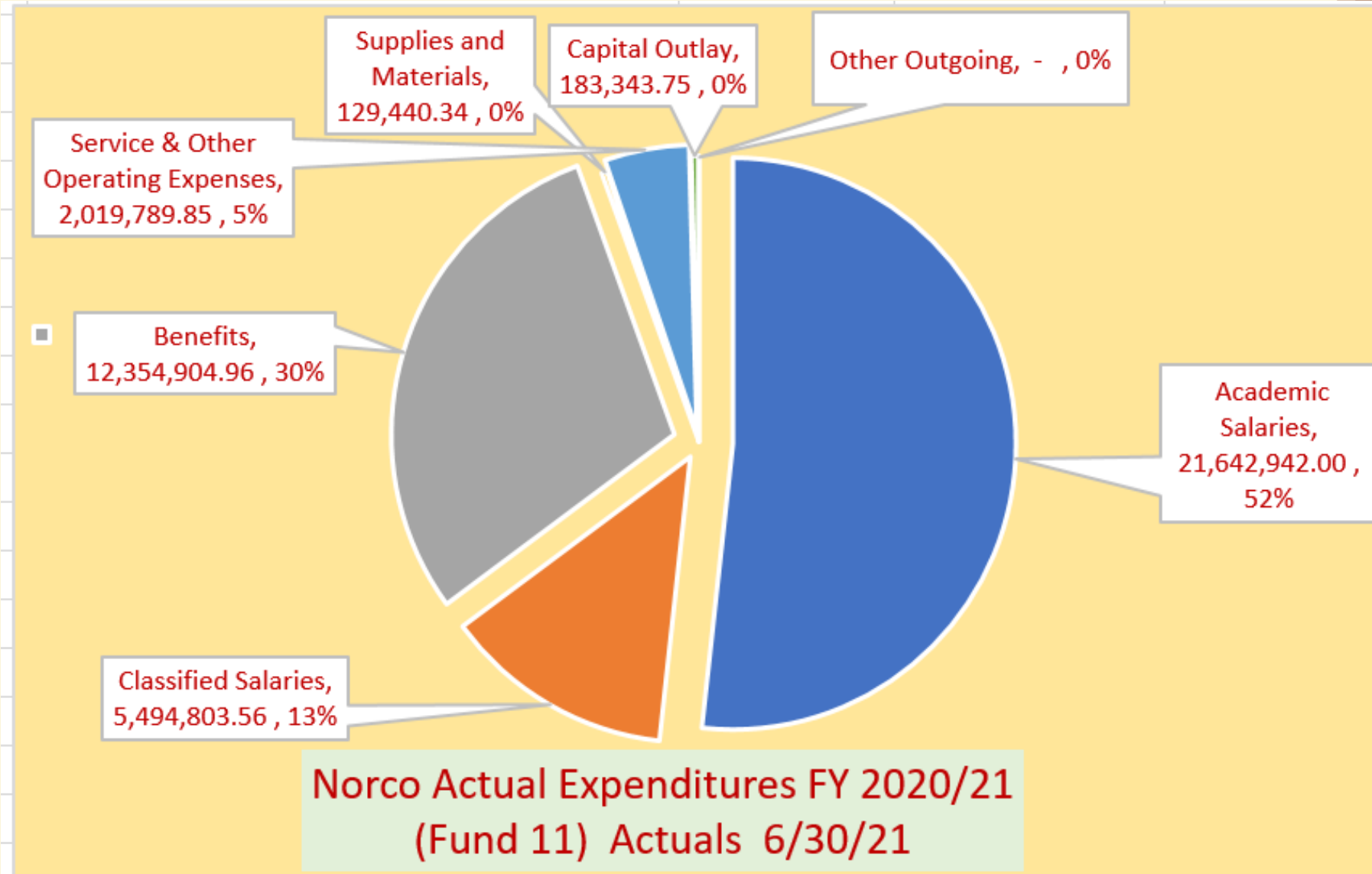
## Budgeted Expenses FY 20/21

- **Fund 11**    **Revised Expenditure budget = \$45,367,987.00**  
**Actual Expenses = \$41,825,224.46**  
**Balance = \$3,542,762.54**

# 20/21 End-of Year Budget Performance Report

Fund 11				
Description	Revised Budget FY 20/21	Actuals 6/30/21	Balance	Expense of Total NC Expenses
Academic Salaries	20,511,520	21,642,942.00	(1,131,422.00)	51.7%
Classified Salaries	5,734,335	5,494,803.56	239,531.44	13.1%
Benefits	11,022,286	12,354,904.96	(1,332,618.96)	29.5%
<b>Total Salaries &amp; Benefits</b>	<b>37,268,141</b>	<b>39,492,651</b>	<b>(2,224,510)</b>	<b>94.42%</b>
Supplies and Materials	971,230	129,440.34	841,789.66	0.3%
Service & Other Operating Expenses	5,261,290	2,019,789.85	3,241,500.15	4.8%
Capital Outlay	1,572,791	183,343.75	1,389,447.25	0.4%
Other Outgoing	294,535	-	294,535.00	0.0%
<b>Total Non-Salary</b>	<b>8,099,846</b>	<b>2,332,574</b>	<b>5,767,272</b>	<b>5.6%</b>
<b>Total Budgeted Expenses (includes holding accts)</b>	<b>45,367,987.00</b>	<b>41,825,224.46</b>	<b>3,542,762.54</b>	<b>100.0%</b>
EOY- District Expenses BAM		6,197,987	(6,197,987)	
<b>Grand Total</b>	<b>45,367,987.00</b>	<b>48,023,211.46</b>	<b>(2,655,224.46)</b>	

Includes District  
Expenses



# 20/21 End-of-Year Budget Performance Report

Description	FY 20/21 Adopted Budget	FY 20/21 Revised Budget	Actual Revenue and Actual Expenses 6/30/21
Revenue 8XXX	48,981,968.00	49,181,968.00	53,156,477.98
Expenses 1XXX-7999	44,043,522.00	45,367,987.00	48,023,212.30
Revenue minus Expenses Bal.	4,938,446.00	3,813,981.00	5,133,265.68
	Carryover-Holding Accounts >>>>		4,118,730.00
	NC Ending Balance >>>		1,014,535.68

# FY 20/21 Norco Actual Revenue and Expenses at Year-End (Fund 11)

Actual Revenue \$53,156,477.98

Actual Expenses \$48,023,212.30

Balance \$5,133,265.68

Includes District Office Expenses per BAM  
\$6,197,987.30

Fund	School	Resource	Project Year	Goal	Function	Object	Object Code Description	Rev/ Exp Net of Abatements 6/30/2021
11	EXX	1000	E	0000	0000	1101	DISTRICT YE ADJ - 1XXX	359,360.99
11	EXX	1000	E	0000	0000	2101	DISTRICT YE ADJ - 2XXX	2,742,584.04
11	EXX	1000	E	0000	0000	3101	DISTRICT YE ADJ - 3XXX	1,847,793.39
11	EXX	1000	E	0000	0000	4101	DISTRICT YE ADJ - 4XXX	25,025.99
11	EXX	1000	E	0000	0000	5101	DISTRICT YE ADJ - 5XXX	1,182,004.00
11	EXX	1000	E	0000	0000	6101	DISTRICT YE ADJ - 6XXX	41,085.09
11	EXX	1000	E	0000	0000	7101	DISTRICT YE ADJ - 7XXX	133.80
						Totals		6,197,987.30

# 20/21 End-of-Year Budget Performance Report

- Part Time & Overload, Academic, *Inst. Salaries*.
  - Budget \$6,974,748.00
  - Actual \$7,902,795.18
- 13xx's accounts overspent by **\$-928,047.18**

OBJECT	OBJECT DESCRIPTION	Current Year 2020/21	YTD 6/30/21	Balance
		Revised Budget		
1330	INSTRUCTORS, PART TIME FALL	2,191,518.00	2,321,308.41	(129,790.41)
1331	INSTRUCTORS, PART TIME SUMMER (ODD YR)	168,425.00	247,990.55	(79,565.55)
1332	INSTRUCTORS, PART TIME WINTER	577,164.00	539,652.70	37,511.30
1333	INSTRUCTORS, PART TIME SPRING	1,985,229.00	2,008,518.53	(23,289.53)
1334	<i>INSTRUCTORS, PART TIME SUMMER (EVEN YR)</i>	152,866.00	332,874.22	(180,008.22)
1335	INSTRUCTORS, FULL TIME OVERLOAD FALL	422,901.00	574,888.43	(151,987.43)
1336	<i>INSTRUCTORS, FULL TIME OVERLOAD SUMMER (EVEN YR)</i>	110,948.00	663,311.16	(552,363.16)
1337	INSTRUCTORS, FULL TIME OVERLOAD WINTER	607,257.00	619,048.98	(11,791.98)
1338	INSTRUCTORS, FULL TIME OVERLOAD SPRING	417,805.00	544,010.43	(126,205.43)
1339	INSTRUCTORS, FULL TIME OVERLOAD SUMMER (ODD YR)	116,951.00	15,370.79	101,580.21
1360	INSTRUCTORS, SUBSTITUTES	-	11,078.48	(11,078.48)
1370	INSTRUCTORS, EXTRA DUTY	44,490.00	12,349.99	32,140.01
1371	INSTRUCTORS, LARGE LECTURE STIPENDS	179,194.00	12,392.51	166,801.49
13xx	PT & Overload, Academic, Inst Salary	6,974,748.00	7,902,795.18	(928,047.18)



- Part Time & Overload, Academic, ***Non-Inst. Salaries.***
  - Budget 530,499.00
  - Actual 1,022,038.99
- 14xx's accounts overspent by \$-491,539.99

OBJECT	OBJECT DESCRIPTION	Current Year 2020/21	YTD 6/30/21	Balance
		Revised Budget		
1439	ACADEMIC - PT COUNSELORS / LIBRARIANS / COORDINATORS	356,062.00	902,203.10	(546,141.10)
1469	SHORT TERM (DAILY) SUBSTITUTE COUNSELORS / LIBRARIANS / COORDINATORS	8,035.00	14,934.16	(6,899.16)
1479	EXTRA DUTY STIPENDS	95,533.00	98,466.79	(2,933.79)
1490	ACADEMIC SPECIAL PROJECTS	70,869.00	6,434.94	64,434.06
14xx	PT & Overload, Academic, Non-Inst Salary	530,499.00	1,022,038.99	(491,539.99)

Carryover balance to FY21/22:  
**Fund 11 - \$4,118,730**  
**Fund 12 - \$5,682,197**

Norco College Holding Accounts												
As of June 30, 2021											2020/21	
SPP/Res c	SPP/Res c	One Time, Annual, On Going	Carry Over ?	Fund	Res c.	Description	FY 2020/21 Adopted Budget	FY 2020/21 Revised Budget	FY 2020/21 Rev/Exp Net of Abatements	FY 2020/21 Encumbrances	Uncommitted / Unrealized	Estimated Carryover to FY 21/22
991	991	OT	N	11	1000	Savings from Permanent Gen.Fund Staff Positions	-	-	-	-	-	-
993	993	OT	N	11	1000	sabbatical Holding account	66,472	65,566	-	-	65,566	-
566	566	A	Y	11	1000	Annual Commissions rec'd from B&N	99,211	99,211	-	-	99,211	99,211.00
702	702	A	Y	11	1000	Annual Gift from B&N per Contract	-	-	-	-	-	-
728	728	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	7,430	7,430	-	-	7,430	7,430.00
563	563	A	Y	11	1000	Annual Commissions rec'd from Follett	240,620	240,620	40,300	-	200,320	200,320.00
733	733	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	128,993	128,993	(6,739)	-	135,732	135,732.48
746	746	OT	Y	11	1000	Annual Funding with carry over	1,667	1,667	-	-	1,667	1,667.00
734	734	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	-	-	-	-	-	-
729	729	A	Y	11	1000	Based on a Percentage of Non-Resident Fees rec'd	651,884	651,884	-	-	651,884	651,884.00
738	738	OT	Y	11	1000	One-Time Allocation from Dist. Reserves in FY 17/18	692,075	692,075	186,948	-	505,127	505,127
716	716	OT	Y	11	1000	One-Time Allocation in FY 18/19 for borrowed back FTES	123,335	430,719	(18,319)	-	449,038	449,038
568	568	OT	Y	11	1000	Facilities Fees Revenue	51,640	51,640	(80)	-	51,720	51,719.65
997	997	OG	Y	11	1000	To/From Permanently Funded Positions	697,016	616,269	-	-	616,269	616,269.00
998	998	A	N	11	1000	Allocation to fund add'l Classified/Mgmt. Positions - has not been distributed in FY 18/19	-	-	-	-	-	-
999	999	OT	Y	11	1000	Adjusting Account to Address Permanent Increases in College Contracts- obj 5110	24,115	21,615	-	-	21,615	21,615.00
797	797	OT	Y	11	1000	Indirect Cost Recovery ( at 83%)	795,432	1,610,834	232,116	-	1,378,718	1,378,718
						<b>Fund 11- Unrestricted</b>	<b>3,579,890.00</b>	<b>4,618,523.00</b>	<b>434,226.66</b>	<b>-</b>	<b>4,184,296.34</b>	<b>4,118,730.34</b>
075	075	A	Y	12	1190	Restricted to Instructional Equipment	57,711	57,727	57,726	-	1	-
735	735	A	Y	12	1190	Restricted to Instructional & Library Materials including Instructional Software	423,193	423,193	113,581	-	309,612	313,315
1180	1180	A	Y	12	1180	Relatively Unrestricted	182,695	182,695	-	-	182,695	182,695
709	709	A	Y	12	1190	Restricted to Capital Purchases	65,815	65,815	5,687	-	60,128	60,128
						<b>Fund 12 Restricted</b>	<b>7,250,941</b>	<b>7,250,957</b>	<b>1,572,463</b>	<b>-</b>	<b>5,678,494</b>	<b>5,682,197</b>



### FUND 11 & 12 SOFTWARE AND EQUIPMENT PURCHASES FY 20/21

Object	Description	Adopted Budget	Revised Budget	Rev/Expenses Net of Abatements	Balance as of 6/30/21
5649	Computer Software Maint/Lic	458,070.00	665,042.00	561,445.57	103,596.43
5890	Other Services	1,779,543.00	1,366,558.00	622,315.70	744,242.30
6226	Remodel Projects	70,000.00	-	-	-
6227	Fixtures & Fixed Equip	100,355.00	100,355.00	19,211.64	81,143.36
6481	Equipment Additional \$200-49999	523,627.00	678,870.00	185,448.14	493,421.86
6482	Equip Additional \$5000 >	178,465.00	369,563.00	547,575.99	(178,011.99)
6485	Comp Equip Additional \$200-4999	588,784.00	978,259.00	678,267.39	299,991.61
6486	Comp Equip Additional \$5000	15,000.00	41,687.00	-	41,687.00
<b>Total</b>		<b>3,713,844.00</b>	<b>4,200,334.00</b>	<b>2,614,264.43</b>	<b>1,586,070.57</b>

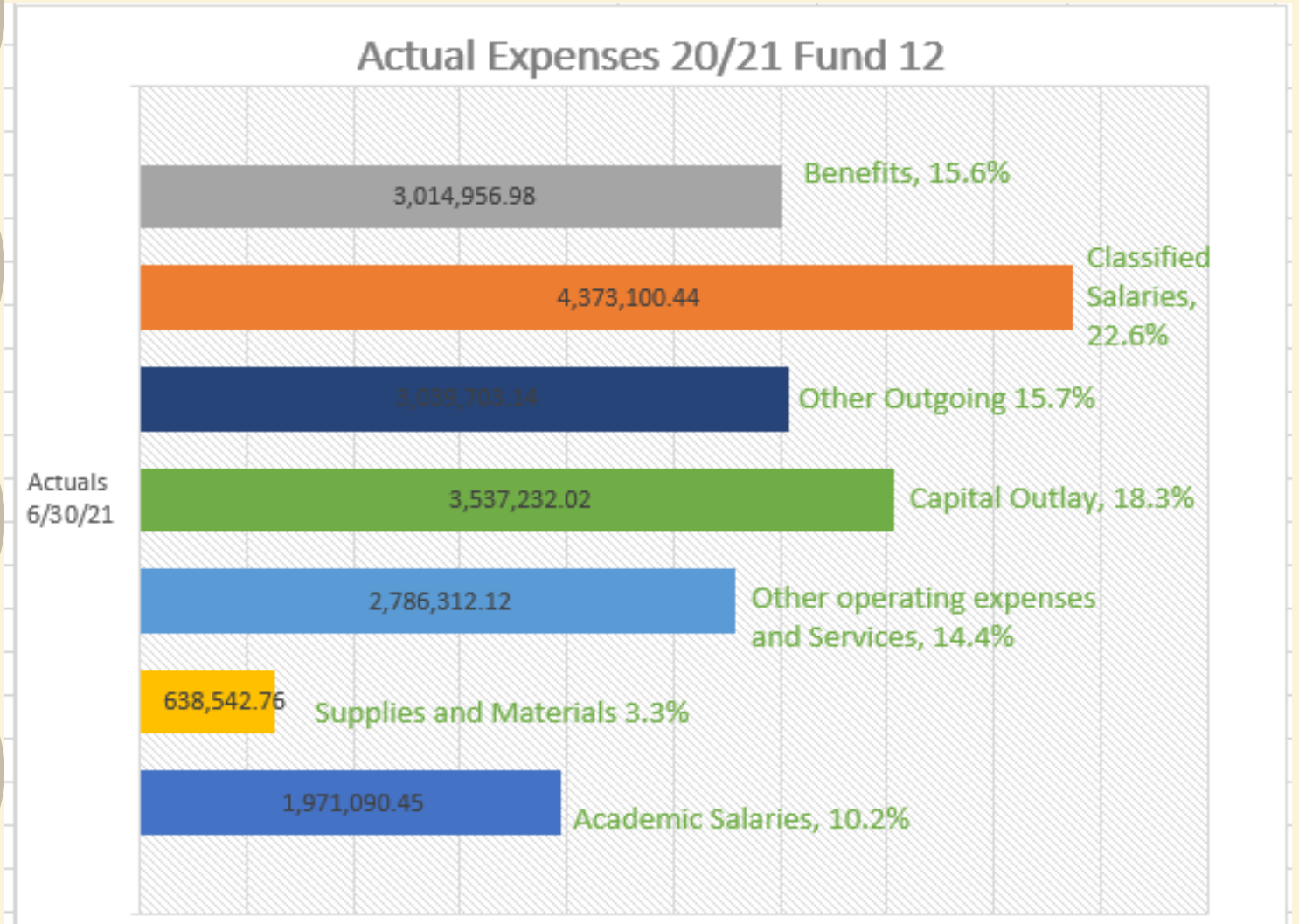
  
\$2,614,264.43

# Year-End Budget Performance Report FY 20/21

FUND 12					
BUDGETED EXPENSES	FY 2020-21	FY 20-21 Revised Budget	Actual Expenses 6/30/21	Balance	% actual expense of total expenses
Academic Salaries		3,320,261	1,971,090.45	1,349,170.55	7.3%
Classified Salaries		5,321,820	4,373,100.44	948,719.56	11.7%
Benefits		3,760,286	3,014,956.98	745,329.02	8.3%
<b>Total Salaries &amp; Benefits</b>		<b>12,402,367.00</b>	<b>9,359,147.87</b>	<b>3,043,219.13</b>	<b>27.3%</b>
					0
Supplies & Materials		1,484,292	638,542.76	845,749.24	3%
Services & Operating Expenses		19,358,447	2,786,312.12	16,572,134.88	43%
Capital Outlay		11,564,869	3,537,232.02	8,027,636.98	25%
	Total Outgo	699,299	3,039,703.14	(2,340,404.14)	2%
<b>Total Non-Salary</b>		<b>33,106,907.00</b>	<b>10,001,790.04</b>	<b>23,105,116.96</b>	<b>72.7%</b>
<b>Total Budgeted Expenses</b>		<b>45,509,274.00</b>	<b>19,360,937.91</b>	<b>26,148,336.09</b>	<b>100.0%</b>

Fund 12 covered 19.16 % of total Institutional salaries and benefits in 20/21

- Fund 12, 6/30/21 expenditures graph by category



## Fund 12, List of Grant by SPP

List of Grants Fund 12-1190 as of 6/30/21

**View Financial Summary**

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County 33 - RIVERSIDE COUNTY

District 07 - RIVERSIDE COMMUNITY COLLEGE DISTRICT

Begin Date 7/1/2020

End Date 6/30/2021

Function	Adopted Budget	Revised Budget	Rev/ Exp Net of Abatements	Uncommitted/ Unrealized	SPP DESCRIPTION
<b>Grand Total</b>	<b>28,022,568.00</b>	<b>45,509,274.00</b>	<b>19,360,937.91</b>	<b>26,148,336.09</b>	
020 Total	313,296.00	313,296.00	0.00	313,296.00	BASIC SKILLS/ESL 2020/2021
026 Total	298,377.00	298,377.00	298,377.21	-0.21	BASIC SKILLS/ESL 2019/2020
032 Total	86,138.00	137,336.00	55,178.79	82,157.21	VETERAN RESOURCE CENTER - ONGOING
035 Total	27,772.00	35,762.00	32,757.73	3,004.27	HUNGER FREE CAMPUS SUPPORT ALLOCATION 17/18 - 19/20
045 Total	357,417.00	402,663.00	219,695.25	182,967.75	NEXTUP (CAFYES)
050 Total	0.00	32,251.00	0.00	32,251.00	VETERANS PROGRAM
051 Total	150,199.00	659,331.00	530,979.04	128,351.96	CALIFORNIA COLLEGE PROMISE (AB 19)
053 Total	18,140.00	18,140.00	18,140.00	0.00	CAMPUS SAFETY AND SEXUAL ASSAULT
060 Total	597,204.00	597,204.00	502,880.87	94,323.13	EOPS
061 Total	52,645.00	52,645.00	52,245.28	399.72	EOPS CARE
067 Total	267,732.00	267,732.00	267,140.17	591.83	SFAA - CAPACITY (old term Augmentation)
069 Total	99,312.00	99,312.00	86,557.38	12,754.62	SFAA - BASE (old term BFAP)
074 Total	225,299.00	225,299.00	161,187.06	64,111.94	GUIDED PATHWAYS
075 Total	57,711.00	57,711.00	57,710.80	0.20	INSTRUCTIONAL EQUIPMENT
078 Total	261,888.00	261,888.00	192,761.04	69,126.96	NORCO - DISABLED STUDENT SUPPORT SERVICES PROGRAM
080 Total	1,561,999.00	1,561,999.00	1,450,628.69	111,370.31	STUDENT SUCCESS & SUPPORT PROGRAM (old term MATRICULATION)
081 Total	929,367.00	929,367.00	592,883.42	336,483.58	STUDENT EQUITY
090 Total	275,105.00	275,105.00	212,441.24	62,663.76	NORCO - STUDENT SUPPORT SERVICES PROGRAM
091 Total	261,888.00	261,888.00	160,541.64	101,346.36	NORCO - STUDENT SUPPORT SERVICES STEM PROGRAM
101 Total	0.00	9,500.00	7,025.89	2,474.11	ALBERTSONS VETERANS SERVICES
103 Total	121,681.00	121,681.00	34,012.45	87,668.55	HERE TO CAREER
118 Total	0.00	40,719.00	40,718.89	0.11	MIDDLE COLLEGE HIGH SCHOOL - NORCO 15/16
121 Total	100,000.00	0.00	0.00	0.00	MIDDLE COLLEGE HIGH SCHOOL - NORCO
130 Total	0.00	0.00	270,594.67	-270,594.67	COVID-19 RESPONSE BLOCK GRANT - FEDERAL
132 Total	110,161.00	110,161.00	105,864.26	4,296.74	TITLE V - ACCELERATING PATHWAYS TO GRADUATION & TRANSFER
135 Total	387,934.00	387,934.00	270,303.81	117,630.19	UPWARD BOUND - CORONA HIGH SCHOOL 17/22
136 Total	0.00	8,500.00	0.00	8,500.00	SOLANO CC - CADENCE
141 Total	90,922.00	90,922.00	55,250.00	35,672.00	FINANCIAL AID TECHNOLOGY
150 Total	7,592.00	7,592.00	3,400.00	4,192.00	MENTAL HEALTH SUPPORT
155 Total		43,268.00	43,268.00	0.00	DREAMER RESOURCE LIAISON SUPPORT
158 Total		6,500.00	0.00	6,500.00	EQUITY TRANSFER INITIATIVE
160 Total	42,421.00	42,421.00	42,420.70	0.30	THE CALIFORNIA WELLNESS FOUNDATION
166 Total	76,254.00	76,254.00	48,989.45	27,264.55	INNOVATION IN HIGHER EDUCATION GRANT
167 Total	0.00	10,000.00	1,389.25	8,610.75	CALIFORNIA SPACE GRANT CONSORTIUM
174 Total	213,572.00	213,572.00	147,922.86	65,649.14	CALIFORNIA APPRENTICESHIP INITIATIVE
175 Total	499,021.00	499,021.00	288,536.72	210,484.28	NORCO COLLEGE APPRENTICESHIP PROGRAM
177 Total	10,000.00	10,000.00	10,000.00	0.00	GROWING INLAND ACHIEVEMENT - COVID-19 EMERGENCY RELIEF
178 Total	117,284.00	117,284.00	117,283.74	0.26	COLLEGE FUTURE FOUNDATION
179 Total	0.00	7,287,523.00	0.00	7,287,523.00	HEERF III AMERICAN RESCUE PLAN

## Fund 12, List of Grant by SPP

Funcio	Adopted Budget	Revised Budg	Rev/ Exp Net of Abatements	Uncommitted/ Unrealized	SPP DESCRIPTION
179 Total	0.00	7,287,523.00	0.00	7,287,523.00	HEERF III AMERICAN RESCUE PLAN
180 Total	985,910.00	1,000,865.00	919,043.33	81,821.67	DSP&S
186 Total	1,000,000.00	1,000,000.00	408,193.24	591,806.76	VETERANS RESOURCE CENTER - FY 19/20
187 Total	500,000.00	500,000.00	0.00	500,000.00	WORKFORCE DEVELOPMENT PRG - FY 19/20
188 Total	481,195.00	481,195.00	330,004.97	151,190.03	UPWARD BOUND - CENTENNIAL HIGH SCHOOL 17/22
189 Total	31,957.00	31,957.00	31,957.00	0.00	CFIS REENTRY PROGRAM
190 Total	1,521,815.00	1,521,815.00	1,395,468.22	126,346.78	VETERANS RESOURCE CENTER
191 Total	4,999,712.00	4,999,712.00	0.00	4,999,712.00	EARLY CHILDHOOD EDUCATION CENTER
192 Total	1,000,000.00	1,000,000.00	0.00	1,000,000.00	NEW WORKFORCE DEVELOPMENT CENTER
193 Total	26,521.00	26,521.00	26,521.41	-0.41	VETERANS RESOURCE CENTER - VISION FOR SUCCESS
207 Total	133,336.00	133,336.00	75,908.09	57,427.91	WORKFORCE ACCELERATOR FUND (WAF)
223 Total	0.00	1,619,019.00	1,619,018.53	0.47	CARES ACT - INSTITUTIONAL
224 Total		233,939.00	233,939.00	0.00	CARES ACT - MSI/HSI
225 Total	1,408,888.00	1,408,888.00	798,654.44	610,233.56	STEM ENGINEERING PATHWAYS
232 Total	50,000.00	50,000.00	39,372.34	10,627.66	CALIFORNIA COLLEGE PATHWAYS FUND GRANT
236 Total	72,759.00	72,759.00	68,979.68	3,779.32	MENTAL HEALTH SERVICES
249 Total	3,192.00	14,192.00	1,627.86	12,564.14	UMOJA COMMUNITY EDUCATION FOUNDATION
250 Total	34,761.00	34,761.00	15,149.54	19,611.46	EXPANDING COMMUNITY COLLEGE APPRENTICESHIPS
251 Total	199,554.00	199,554.00	179,300.00	20,254.00	INSTITUTIONAL EFFECTIVENESS PARTNERSHIP INITIATIVE - SANTA CLARITA C
260 Total	0.00	6,660,149.00	2,970,608.98	3,689,540.02	HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) II
261 Total	0.00	474,153.00	115,404.42	358,748.58	HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) II - MSI
271 Total	1,860,425.00	1,860,425.00	744,973.21	1,115,451.79	NATIONAL CENTER FOR SUPPLY CHAIN AUTOMATION
272 Total	586,167.00	586,167.00	281,175.50	304,991.50	UPWARD BOUND - NORTE VISTA HIGH SCHOOL
276 Total	692,885.00	692,885.00	453,566.93	239,318.07	PACES: PATHWAYS TO ACCESS, COMPLETION, EQUITY AND SUCCESS
297 Total	77,433.00	77,433.00	76,095.00	1,338.00	SSS RISE - NORCO 15/20
300 Total	35,977.00	35,977.00	867.72	35,109.28	FWS OFF CAMPUS (COMMUNITY SERVICE)
304 Total	323,797.00	323,797.00	134,335.74	189,461.26	FWS ON CAMPUS (INSTRUCTIONAL/NON-INSTRUC)
305 Total	0.00	0.00	3,802.73	-3,802.73	FWS ON CAMPUS CALWORKS (75%) / FWS (25%)
339 Total	75,145.00	75,145.00	74,974.86	170.14	STUDENT SUPPORT SERVICES TRIO-NORCO 15/20
344 Total	585,689.00	716,059.00	2,808.00	713,251.00	STRONG WORKFORCE PROGRAM LOCAL 20/21
345 Total	129,245.00	402,086.00	0.00	402,086.00	STRONG WORKFORCE PROGRAM REGIONAL 20/21
346 Total	21,774.00	21,774.00	21,774.15	-0.15	STRONG WORKFORCE PROGRAM LOCAL 17/18
347 Total	120,809.00	101,964.00	101,963.84	0.16	STRONG WORKFORCE PROGRAM REGIONAL 17/18
348 Total	463,007.00	463,007.00	409,825.77	53,181.23	STRONG WORKFORCE PROGRAM LOCAL 18/19
349 Total	697,000.00	450,421.00	265,269.27	185,151.73	STRONG WORKFORCE PROGRAM REGIONAL 18/19
350 Total	734,980.00	734,980.00	256,271.44	478,708.56	STRONG WORKFORCE PROGRAM LOCAL 19/20
351 Total	390,691.00	402,717.00	54,032.91	348,684.09	STRONG WORKFORCE PROGRAM REGIONAL 19/20
366 Total	45,309.00	45,309.00	45,309.00	0.00	TANF (TEMPORARY ASSTCE TO NEEDY FAMILIES)
367 Total	252,360.00	252,360.00	236,404.03	15,955.97	CAL WORKS
370 Total	220,570.00	212,180.00	210,774.56	1,405.44	PERKINS - TITLE I-C
375 Total	0.00	256,675.00	5,802.28	250,872.72	ONLINE CTE PATHWAYS GRANT PROGRAM
388 Total	141,532.00	50,849.00	50,843.92	5.08	AB 86 ADULT EDUCATION BLOCK GRANT 19/20
709 Total	65,815.00	65,815.00	5,687.11	60,127.89	NON-RESIDENT CAPITAL OUTLAY SURCHARGE FEE
730 Total	8,112.00	8,112.00	4,709.58	3,402.42	VETERANS EDUCATION
735 Total	423,193.00	423,193.00	113,581.32	309,611.68	LOTTERY



# Lottery and Instructional Equipment

LOTTERY FUNDS	
Carryover from FY 18/19	183,913.75
Actual Revenue FY 19/20	400,953.34
Expenses	(325,694.93)
Carryover from FY 19/20	259,172.16
Actual Revenue FY 20/21	435,814.99
Expenses	(113,581.32)
Carryover from 20/21	581,405.83
Estimated Revenue FY 21/22	462,680.00
Expenses	-
<b>Total available funds 21/22</b>	<b>1,044,086</b>

INSTRUCTIONAL EQUIPMENT FUNDS	NORCO
Total Adopted Budget FY 19/20	162,306.00
FY 19/20 Expenses	(110,541.88)
Estimated Carryforward to FY 20/21	51,764.12
Estimated Revenue for 20/21	-
FY 20/21 Expenses	(51,764.12)
Carryover to FY 21/22	-
Revised Budget FY 21/22	585,063.00

## Budget Allocation Model Update

The Revised Budget Allocation Model was developed to allocate resources around 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 an 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.

## “TO DO” Tasks in 2021-22

- Analyze and justify “Unique” disciplines – Will continue to work on this in FY 21/22
- Develop a treatment for “District Operations” costs – Task partially completed.
- Establish the “Exchange Rate” (mean or median) for discipline categories. Task Completed, Median rate established.
- Model revenue flow through the revised BAM- determine true impacts to the college. Task completed
- Analyze/implement budget development improvements that allow for planning. In progress
- Analyze strategic programs/considerations that impact the cost of an FTES. In Progress
- Further consider the “Comprehensive College” allocation. In progress

# Budget Allocation Budget (BAM)

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

**FY 21/22 Revenue Allocation**

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

<b>Norco College</b>			BAM %	FTES %
	Total FTES	7,366		23.12%
	Direct Instructional & Academic Affairs Costs	31,066,155		
	Student Services, Business Services, and Other	19,499,004		
	Total Norco College	\$ 50,565,159	21.99%	
<b>Moreno Valley College</b>				
	Total FTES	7,272		22.83%
	Direct Instructional & Academic Affairs Costs	33,004,795		
	Student Services, Business Services, and Other	19,250,175		
	Total Moreno Valley College	\$ 52,254,970	22.72%	
<b>Riverside City College</b>				
	Total FTES	17,219		54.05%
	Direct Instructional & Academic Affairs Costs	81,587,001		
	Student Services, Business Services, and Other	45,581,514		
	Total Riverside City College	\$ 127,168,515	55.29%	

## Budget Comparison FY 20/21 vs FY 21/22

<b>BUDGETED EXPENSES FY 2020-21</b>	<b>FY 20-21 Revised Budget</b>	<b>Actual Expenses 6/30/21</b>	<b>FY 2021/22 Adopted Budget</b>	<b>Diff. vs 20/21 and 21/22</b>
Academic Salaries	20,511,520	21,642,942.00	22,081,537.00	1,570,017.00
Classified Salaries	5,734,335	5,494,803.56	6,214,108.00	479,773.00
Benefits	11,022,286	12,354,904.96	11,645,581.00	623,295.00
<b>Total Salaries &amp; Benefits</b>	<b>37,268,141.00</b>	<b>39,492,650.52</b>	<b>39,941,226.00</b>	<b>2,673,085.00</b>
Supplies & Materials	971,230	129,440.34	1,838,141.00	866,911.00
Services & Operating Expenses	5,261,290	2,019,789.85	6,203,692.00	942,402.00
Capital Outlay	1,572,791	183,343.75	391,145.00	(1,181,646.00)
<b>Total Outgo</b>	<b>294,535</b>	<b>-</b>	<b>-</b>	<b>(294,535.00)</b>
<b>Total Non-Salary</b>	<b>8,099,846.00</b>	<b>2,332,573.94</b>	<b>8,432,978.00</b>	<b>333,132.00</b>
<b>Total Budgeted Expenses (includes holding accts)</b>	<b>45,367,987.00</b>	<b>41,825,224.46</b>	<b>48,374,204.00</b>	<b>3,006,217.00</b>
EOY- District expenses	-	6,197,987.00	-	
<b>Total Expenses</b>	<b>45,367,987.00</b>	<b>48,023,211.46</b>	<b>48,374,204.00</b>	<b>3,006,217.00</b>

**Thank you!**