RIVERSIDE COMMUNITY COLLEGE DISTRICT

District Budget Advisory Council Meeting

Friday, February 28, 2025
Zoom Conference Link
Phone: 1 (669) 444-9171 Meeting ID: 843 8773 4650
9:00 a.m. – 11:00 a.m.

AGENDA

I. Welcome and Call to Order

II. Approval of Meeting Minutes

- January 17, 2025

III. Business/Accounting Services Strategic Initiatives Update

- Time and Attendance (John Geraghty)
- E-Contract/Workflow/Archiving (John Geraghty)
- Reporting (John Geraghty)
- Budget Development Software (Misty Griffin)
- Budget Allocation Model (Misty Griffin)
- College Budget Allocation Models (VPs of Business)

IV. State Budget Update

V. Other

- Workgroup on Grant Post-Award Policies, Processes, and Procedures Update (Laurie McQuay-Penninger)
- College Food Pantries – Leverage District Buying Power

VI. Future Meetings

- Friday, February 28, 2025
- Friday, March 21, 2025
- Friday, April 25, 2025
- Friday, May 16, 2025
- Wednesday, June 18, 2025

RIVERSIDE COMMUNITY COLLEGE DISTRICT
District Budget Advisory Council Meeting

Friday, January 17, 2025
9:00 a.m. – 11:00 a.m.

MEETING MINUTES

Members Present

Aaron S. Brown	(District)
Misty Griffin	(District)
Amanda Vázquez	(District)
Charles Wilhite	(Moreno Valley College)
Majd Askar	(Moreno Valley College)
Rhonda Patterson	(Moreno Valley College)
Nader Ghopreal	(Moreno Valley College)
Paula Barrera	(Norco College)
Esmeralda Abejar	(Norco College)
Virgil Lee	(Norco College)
Elia Blount	(Riverside City College)
Jennifer Bielman	(Riverside City College)
Kristine DiMemmo	(Riverside City College)
Adrienne Fisher	(Recorder)

Members Not Present

Asatar Bair	(Riverside City College)
Joe Scott-Coe	(Riverside City College)
Esteban Navas	(Moreno Valley College)
Michael Collins	(Norco College)
Araceli Covarrubias	(Norco College)
Kimberly Bell	(Norco College)
Laurie McQuay-Peninger	(District)

Guests

John Geraghty	(District)

I. CALLED TO ORDER

A. By Aaron Brown

II. APPROVAL OF MINUTES

A. Lee moved, and Vázquez seconded approval of the minutes for December 6, 2024. DiMemmo abstains.

III. BUSINESS/ACCOUNTING SERVICES STRATEGIC INITIATIVES UPDATE

A. Time and Attendance

1. Geraghty shared that the configuration of the student employment timesheets is complete, and the next step is to process test timesheets to confirm the functionality. Both leave and timesheet functionality are around 95% complete.
2. The import functionality is about 75% complete; moving the data from Galaxy to TCP is still a manual process. The data merge is from three different data sources
3. Will begin training and testing, and go live upon the completion of the implementation.
4. The district and colleges will be on a rollout timeline during the spring semester.

B. E-Contract/Workflow/Archiving

1. Geraghty shared that a consultant with strong OnBase knowledge was hired to assist IT with the project. The first form will be the contract transmittal form, as it is the most complex form.
2. A user group was formed, it represents users from the district and colleges. The consultant has met with the users individually and as a group to obtain feedback, input, questions, concerns, etc. regarding the current process, and the form.
3. Geraghty shared the project progression from the Consultant and IT.
4. Brown inquired if the approval process and all approvers are being reviewed to determine if necessary and if streamlining is part of the project. Geraghty shared the 190 approvers are not all a part of the process. The approvals will occur at the high-level approvers, which is a smaller number.
5. Askar inquired the use of OnBase, if adding additional modules, and the cost? Geraghty shared the consultant is reviewing the current OnBase access and will determine what will be needed and the associated cost. This includes the amount of users, licenses, and so-on. In the past it was used by a few departments and for document storage.
6. Brown shared about 1-2 years ago, OnBase was upgraded so we have full functionality to move forward with this project.
7. Vázquez inquired the progression of the project, testing, and implementation. Asked if there will be further work group meetings for the workgroup to view the final product for further input prior to testing and implementation. Geraghty shared he will connect with IT and the consultant to schedule a follow up work group meeting.

C. Budget Development Software

1. Griffin shared that the weekly meetings are continuing. Additional weekly meetings are held with the vendor, TrueEd, RCCD IT, and RCOE to obtain extensive historical data, which is not attainable from the district level.
2. The core workgroups are uploading documents, data, and templates.
3. The grants team has provided additional grant information from their grant navigator system, which is merged with the Galaxy data into Anaplan.
4. The core workgroup will soon validate the data. After a quick review, it was noticed that a few transactions did not post correctly.

5. Brown inquired about the project's timeline and whether it is still on schedule for implementation. Griffin shared that the discretionary funds and personnel will be in the system, and training will still need to be conducted for the colleges and district.
6. Brown followed up with what remains to be completed for the project. Griffin shared the templates, formatting, and ongoing data uploads from Galaxy and during budget. The estimated timeline for completion is March 1st.
7. Lee inquired about the software's name and whether it would replace Galaxy. Griffin shared that it is Anaplan and not replacing Galaxy. This tool will enhance the use of Galaxy for end users inquiring about data or preparing budgets. Brown added the additional benefits of this tool for budget projections for program review, budget allocation model, and reviewing or adjusting resources in a streamlined and quick fashion.
8. Abejar inquired about the budget transfers and reports for the project. Griffin shared that the reports were received for all colleges. It was discovered there is a difference between reports and templates. Another meeting with the group will occur after the implementation to go over the templates.

D. Budget Allocation Model Update

1. Griffin shared there are no new updates.
2. Brown asked for an estimated completion and the next steps. Griffin shared that the goal is the end of the month and will schedule the recurring meetings with the group.

E. College Budget Allocation Model (VPs of Business)

1. MVC: Askar shared that MVC has completed the development of the principles, and it was reviewed by the committees. They are reviewing positions and unused funds for non-faculty positions at Cabinet for replacement or realignment. Brown requested for the principles to be shared with the group for review.
2. Brown inquired if the process is documented. Askar shared that the process is not documented for their records, and they will document the process to complete the process.
3. RCC: DiMemmo shared that RCC has completed the development of the principles, this was shared with the various committees and received feedback.
4. Presentations regarding budget development and the processes were given during the fall semester. RCC will document its process.
5. Currently reviewing categorical funds to consolidate like expenses to increase efficiencies in purchasing. Brown suggested expanding the economies of scale purchases of services/tools to the colleges and district to increase savings.
6. DiMemmo shared positions are being reviewed for realignment, following the outcomes of strategic plans, and budget development for categorical and general funding.
7. Lee inquired the goal for the college BAM. Brown shared, the goal is to try to allocate resources in the most efficient way established from the strategic plan, and education master plan. Askar shared another benefit is to realign discretionary funds as it is limited resources. Realigning from where it’s no longer needed and can serve another area based on strategic goals. DiMemmo shared it allows to realign services and funding from one area which is no longer needed to another whether it is based on guided pathways.

8. Brown shared the principles will be distributed to the group to see the context and framework of the college BAM.

IV. BUDGET DEVELOPMENT

A. Brown reviewed the FY 2025-26 Governor's Budget Proposal presentation.
B. Potential delays in income tax collection due to the California wildfire disasters. Local property tax represents about 29% in the Prop 98 funding. The impact may not be felt this year and could be felt in the upcoming years.
C. GDP Growth Slowdown to 2.14% in 2025 and 1.8% in 2026. Unemployment at 5.2% in 2025 and 5.1% in 2026. National inflation at 2.34% in 2025 and 2.2% in 2026.
D. Prop 98 Funding Estimation at $118.9 billion, more information will be received in the May Revise.
E. Projections of future operating deficits for FY 2026-27, 27-28, and 28-29. More information will be received in the May Revise.
F. Growth is at .50% for system-wide, and COLA is at 2.43%, projected $230.4 million system-wide. There may be a system-wide shortfall in funding growth. No Unrestricted One-Time Revenue.
G. COLA for some Categorical Programs has been provided.
H. One-time funding of $1.7 million for Common Data Platform, $30 million for Rising Scholars Network, and a reduction of -$1.1 million for Equal Employment Opportunity Program.
I. Restricted One-Time Revenue for Common Data Platform of $133.5 million, this is for a system-wide cloud platform to integrate technology tools, including e-transcripts, mapping articulated pathways, and program pathways. Standardized and streamline data collection to support seamless educational and career transfers. Brown shared this is somewhat related to the ERP inquired by Abejar.
J. Funding Credit for Prior Learning/Career Passport 'Genesis' at NC of $93.0 million, and $10.0 million LGBTQ+ Student Support.
K. No funding for Deferred Maintenance. Correction to Prop 50 to state Prop 51. New Prop 51 and Prop 2 are new propositions for State GO Bond money. There are 28 projects which will be funded, and 4 RCCD projects will be funded by the State.
L. The passing of Measure CC will allow us to move forward with the project and state funding.
M. May Revise will provide more information for many areas.
N. Lee inquired about how the COLA is established. Brown shared there is a metric and a formula to the calculation of COLA and the final number will be known in March or so. COLA is a statutory COLA and historically the state has provided funding, even though they are not obligated to funding it.
O. Lee inquired if the California fires will impact this year's funding. Brown shared that it was stated at the budget workshop that they do not anticipate an impact for FY 2025-26 budget, however it may impact the following fiscal year.
P. Vázquez inquired the amount of budget revisions leading up to the May Revision. Brown shared there is only one revision, the May Revision, and provided background information on the budget development process.

V. OTHER

A. WORKGROUP ON GRANT POST-AWARD POLICIES, PROCESSES, AND PROCEDURES – McQuay-Penninger shared there is no report at this time.

B. COLLEGE FOOD PANTIRES—LEVERAGE DISTRICT BUYING POWER—Vázquez shared there is no updates at this time.

C. Geraghty shared he emailed IT and the Consultant to schedule a meeting with the working group.

D. Lee inquired about the fixed meeting times for the council. Brown stated he will have Aguilar add the future meeting dates on the agenda.

VI. NEXT MEETING

A. The next meeting scheduled for Friday, February 28, 2025.

VII. MEETING ADJOURNED

FY 2024-25 P1 Apportionment Memo

California Community Colleges

MEMORANDUM

February 20, 2025

FS 25-02 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2024-25 First Principal Apportionment

This memo describes the 2024-25 First Principal (P1) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office Fiscal Services Unit Apportionment Reports website.

SCFF General Background

The SCFF consists of three principal components – the base allocation, supplemental allocation, and student success allocation with the following parameters:

- The base allocation: consisting of 1) the basic allocation which relies on college and center size based on prior year data, and 2) the Full Time Equivalent Students (FTES) allocation which is based on current year FTES enrollment and a three-year average for credit FTES.
- The supplemental allocation, based on prior year data.
- The student success allocation, based on an average of three prior years of data.

Generally, the Chancellor's Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

SCFF 2024-25 P1

At 2024-25 P1, SCFF calculations reflect district reported FTES estimates, supplemental and student success metric data reported as of January 15, 2025, county reported property tax, district reported enrollment fees, estimated 2024-25 Education Protection Account (EPA) resources, and available general fund.

FTES Allocation

If a district was opted-in to an optional Title 5 COVID-19 emergency conditions allowance in 2022-23, the emergency conditions allowance credit FTES is used as a data point in calculating the credit FTES three-year average.

Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2023-24 Applied #3) that exceeds the available restoration balance. Statewide growth need exceeded the statewide growth budget at 2024-25 P1. Growth applied beyond districts' growth targets was proportionally adjusted to not exceed the budget. Growth will be reassessed at 2024-25 P2 with updated FTES data.

Basic Allocation

Prior year FTES data is used to determine the current year basic allocation for college and center size. If a district's reported FTES for a college or center is below the prior year funding size, the prior three FTES data years are used to determine eligibility for a stability protection. If a district was opted-in to the COVID-19 emergency conditions allowance in prior years, the emergency conditions allowance FTES is used to determine stability funding size. Declines in college or center FTES will not result in a reduction to base revenue until the third year after the decline, and there is no base revenue reduction if the college or center FTES has been restored back to or above the pre-decline amount.

Supplemental and Student Success Allocations

The supplemental and student success allocations at 2024-25 P1 reflect metric data updates provided by districts through January 15, 2025.

Total Computational Revenue

The 2024-25 P1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2024-25, (B) TCR stability protection (2023-24 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 P1, the statewide SCFF Max TCR is $9.70. billion.

Temporary Revenue Deficit

The revenue deficit at 2024-25 P1 for non-basic aid districts increased to 7.12% compared to 4.72% at 2024-25 Advance September 2024. A significant part of the revenue deficit is attributable to the timing of available funding sources, mainly Education Protection Account (EPA) and local property tax revenues. The administration is anticipating an EPA budget that is roughly $342 million higher than what is currently being used to calculate the SCFF. Ahead of 2024-25 P2, the Department of Finance will issue an updated estimate of transfers to the EPA account, at which time the SCFF will be processed reflecting latest EPA budget.

The administration anticipates property tax revenues will be roughly $200 million higher than the estimates provided by counties for 2024-25 P1. Property tax revenues will be adjusted at each apportionment period to reflect the latest data. When timing of revenues is considered, the 2024-25 SCFF deficit is estimated to be around 1.5% to 2%. The Chancellor's Office will continue to collaborate with the Department of Finance and Legislature to fully fund the SCFF.

SCFF Component	2024-25 P1 Amount (Statewide) (In Millions)
FTES Allocation	$5,851
Basic Allocation	$1,001
Supplemental Allocation	$1,617
Student Success Allocation	$1,029
SCFF Calculated Revenue (TCR A)	$9,497
TCR Stability (TCR B)	$9,510
Hold Harmless Revenue (TCR C)	$8,790
2024-25 TCR (Max of A, B, or C)	$9,702
Stability Protection Adjustment	$71
Hold Harmless Protection Adjustment	$135
Property Tax & ERAF	$4,636
Less Property Tax Excess	($516)
Student Enrollment Fees	$427
Education Protection Account (EPA)	$1,053
State General Fund Allocation	$3,470
Statewide Deficit Factor	6.51%
(Deficit)	($632)

2024-25 P1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	30
TCR Stability (TCR B)	26
Hold Harmless Revenue (TCR C)	16

2024-25 P1 Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit C (Statewide and District SCFF details)
- Educational Revenue Augmentation Fund (ERAF) Memo
- ERAF and Property Tax Distribution by County and District

SCFF 2023-24 R1

At 2023-24 R1, SCFF calculations were updated with actual FTES data, offsetting revenues, including district reported property tax, district reported student enrollment fees, and an updated annual certification of the Education Protection Account (EPA), and other minor adjustments.

Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2022-23 Applied #3) that exceeds the available restoration balance. Statewide growth need exceeded the statewide growth budget at 2023-24 R1. Growth applied beyond districts' growth targets was proportionally adjusted to not exceed the budget.

The 2023-24 R1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2023-24, (B) TCR stability protection (2022-23 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2023-24 R1, the statewide SCFF Max TCR is $9.57 billion.

SCFF Component	2023-24 R1 Amount (Statewide) (In Millions)
FTES Allocation	$5,964
Basic Allocation	$986

SCFF Component	2023-24 R1 Amount (Statewide) (In Millions)
Supplemental Allocation	$1,434
Student Success Allocation	$1,025
SCFF Calculated Revenue (TCR A)	$9,409
TCR Stability (TCR B)	$9,387
Hold Harmless Revenue (TCR C)	$8,697
2023-24 TCR (Max of A, B, or C)	$9,569
Stability Protection Adjustment	$70
Hold Harmless Protection Adjustment	$90
Property Tax & ERAF	$4,579
Less Property Tax Excess	($454)
Student Enrollment Fees	$413
Education Protection Account (EPA)	$867
State General Fund Allocation	$4,163
Deficit Factor	0.00%
(Deficit)	($0)

2023-24 R1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	35
TCR Stability (TCR B)	26
Hold Harmless Revenue (TCR C)	11

SCFF Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

Protection	Description
Hold Harmless (EDC 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. **Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.**
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous 3 years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. The SCFF Dashboard provides analytics and visualizations about the California Community Colleges funding formula. There are three dashboard interfaces:

- Prior Formula Comparison to SCFF: Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. This data is updated each year after Recalculation. Data last updated February 2023 and will no longer be updated.

- Analysis of Counts and Patterns Across the SCFF: Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated June 2024.
- SCFF Resource Estimator: Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated September 2024.

The SCFF Resource Estimator, allows users to modify assumptions about levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide outyear estimates. The SCFF Resource Estimator will be updated with 2024-25 P1 data in the coming weeks.

Categorical Programs

A total of 62 categorical programs certified their district allocations at 2024-25 P1 totaling over $2.8 billion. The following exhibits pertaining to 2024-25 P1 categorical program allocations can be found on our website:

- Exhibit A (District Monthly Payments by program)
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit A/B-4 (Statewide Community College)

Additional information regarding categorical programs can be found in the Compendium of Allocations and Resources (the Compendium) on the Budget News web page.

Contacts

For questions regarding the SCFF please email scff@cccco.edu.

For general questions regarding apportionment payments please email apportionments@cccco.edu.

For questions regarding specific categorical programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the Budget News web page.

FY 2024-25 Final Apportionment vs. P1

Riverside Community College District

Estimated Apportionment Calculation Under the Student Centered Funding Formula

FY 2024-2025 Final Budget

2024-25 First Principal Apportionment

Base Allocation: 70%

Base Credit/Special Admit/Non-Credit Rates with COLA $ 5,294 $ 7,425 $ 4,465

	Funded FTES	Amount				
Basic Allocation		$ 22 779 577			$ 22 779 577	$ -
Credit FTES (Rolling 3 Year Avg. FY 22-23 - 29,269.68; FY 23-24 - 28,145.78; FY 24-25 - 28145.78						
85,561.24/3 = 28,520.41 + 510.59 Growth = 29031.00	29,031.00	$ 153,702,432	29,293.75	262.75	$ 155,093,522	$ 1,391,090
Incarcerated Credit FTES 284.37 + 7.96 Growth = 292.33	292.33	$ 2,170,415	277.14	(15.19)	$ 2,057,634	$ (112,781)
Special Admit Credit FTES 1,814.26 + 50.80 Growth = 1,865.06	1,865.06	$ 13,847,186	1,367.68	(497.38)	$ 10,154,379	$ (3,692,807)
CDCP Credti FTES 96.82 + 12.02 Growth = 108.84	108.84	$ 808,050	24.20	(84.64)	$ 179,674	$ (628,376)
Non-Credit FTES 150.48 + 18.67 Growth = 169.16	169.16	$ 755 219	226.28	57.12	$ 1 010 245	$ 255 026
Total FTES Allocation	31 466.39	$ 171 283 301	31,189.05	(277.34)	$ 168 495 453	$ (2 787 849)
Total Base Allocation	31,466.39	$ 194,062,877	31,189.05	(277.34)	$ 191,275.030	$ (2,787,849)

Supplemental Allocation: 20%

Supplemental Rate per Point $ 1,252

Supplemental Metric (Prior Year Counts)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
AB 540 Students	$ 1,252	1,375	$ 1,721,980	3.33%	1,387	12	$ 1,736,471	$ 14,491
Pell Grant	$ 1,252	14,177	$ 17,749,049	34.34%	14,692	515	$ 18,393,818	$ 644,769
California Promise Grant Students (BOG Waivers)	$ 1,252	25 736	$ 32 219 979	62.33%	26 163	427	$ 32 755 087	$ 535 088
Total Supplemental Allocation		41 288	$ 51,691,008	100%	42,242	954	$ 52,885,356	$ 1,194,348

Student Success Incentive Allocation: 10%

Success Rate per Point (Success/Equity) $ 738 $ 279 $ 186

Success Metrics	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	$ 2,953	1,716	$ 5,067,873	21.86%	1,699	(17)	$ 5,018,027	$ (49,846)
Associate Degree	$ 2,215	2,285	$ 5,059,565	21.83%	2,195	(89)	$ 4,862,013	$ (197,552)
Credit Certificates	$ 1,476	675	$ 997,355	4.30%	633	(42)	$ 934,605	$ (62,750)
Transfer-Level Math and English	$ 1,476	1,140	$ 1,682,835	7.26%	1,128	(11)	$ 1,665,950	$ (16,885)
Transfer to 4-Year Institutions	$ 1,107	1,900	$ 2,103,817	9.08%	1,897	(3)	$ 2,101,016	$ (2,801)
CTE Units	$ 738	4,937	$ 3,644,458	15.72%	5,054	117	$ 3,730,792	$ 86,334
Regional Living Wage	$ 738	6 265	$ 4 625 286	19.95%	5,641	(625)	$ 4 164 136	$ (461 150)
Total Success Metrics Allocation		18,918	$ 23,181,188	100.00%	18,248	(670)	$ 22,476,539	$ (704,649)

Success Equity Metrics - Pell Students	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	$ 1,117	1,045	$ 1,167,217	26.07%	1,021	(23)	$ 1,141,092	$ (26,125)
Associate Degree	$ 838	1,311	$ 1,098,892	24.54%	1,253	(59)	$ 1,049,663	$ (49,229)
Credit Certificates	$ 559	271	$ 151,668	3.39%	258	(13)	$ 144,126	$ (7,542)
Transfer-Level Math and English	$ 559	491	$ 274,117	6.12%	496	6	$ 277,266	$ 3,149
Transfer to 4-Year Institutions	$ 419	961	$ 402,819	9.00%	966	4	$ 404,587	$ 1,768
CTE Units	$ 279	2,404	$ 671,538	15.00%	2,516	112	$ 702,848	$ 31,310
Regional Living Wage	$ 279	2 547	$ 711,466	15.89%	2,191	(356)	$ 611,977	$ (99 489)
Total Success Equity Metrics Allocation - BOG Waiver Students		9,031	$ 4,477,716	100.00%	8,701	(330)	$ 4.331.559	$ (146,159)

Success Equity Metrics - College Promise (BOG Students)	Rate (a)	Total Counts (b)	Total Dollars (a) + (b)	% to Total				
Associate Degree for Transfer (ADT)	$ 745	1,389	$ 1,034,448	24.53%	1,366	(23)	$ 1,017,448	$ (17,000)
Associate Degree	$ 559	1,813	$ 1,012,994	24.02%	1,738	(75)	$ 970,896	$ (42,098)
Credit Certificates	$ 372	401	$ 149,489	3.54%	383	(18)	$ 142,761	$ (6,728)
Transfer-Level Math and English	$ 372	718	$ 267,535	6.34%	742	24	$ 276,335	$ 8,800
Transfer to 4-Year Institutions	$ 279	1,330	$ 371,403	8.81%	1,331	2	$ 371,860	$ 457
CTE Units	$ 186	3,445	$ 641,567	15.21%	3,567	122	$ 664,209	$ 22,642
Regional Living Wage	$ 186	3 972	$ 739,625	17.54%	3,435	(537)	$ 639,692	$ (99,933)
Total Success Equity Metrics Allocation - Pell Students		13,069	$ 4,217,062	100.00%	12,563	(506)	$ 4,083,201	$ (133,860)
Total Student Success Allocation		41,018	$ 31,875.967		39,512	(1,506)	$ 30,891,301	$ (984,665)

Total Apportionment

SCFF Total Computational Revenue (TCR) for FY 2023-24	$ 277,629,853		$ 275,051,688	$ (2,578,165)
Less, Estimated FY 2023-24 Deficit	$ (2,776,299)	-1.00%	$ (19,573,968)	$ (16,797,669)
Adjusted FY 2023-24 TCR	$ 274,853,555		$ 255,477,720	$ (19,375,835)
Total Computational Revenue in Adopted Base Budget for FY 2022-23	$ 239,737,742			
FY 2023-24 Increase/(Decrease) in Base Apportionment from Adopted FY 2022-23 Base Budget	$ 35,115,812	14.65%		

C:\Users\abrown\Documents\Excel\Budget Development 2024-2025\Apportionment\FY 24-25 SCFF Worksheet for Budget Presentation 08-19-2024

California Community Colleges
2024-25 First Principal
Riverside CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$	191,275,030
II. Supplemental Allocation		52,885,356
III. Student Success Allocation		30,891,299
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$	275,051,685
2023-24 SCFF Calculated Revenue + COLA (B)		272,531,840
Hold Harmless Revenue (C)		225,636,736
Stability Protection Adjustment		-
Hold Harmless Protection Adjustment		-
2024-25 TCR (Max of A, B, or C)	**$**	**275,051,685**

Revenue Sources

Property Tax & ERAF	$	55,393,016
Less Property Tax Excess		-
Student Enrollment Fees		9,592,647
Education Protection Account (EPA) — Minimum of at least $100 x Funded FTES — Funded FTES: 31,189.05 x Rate: $1,105.80		34,488,747
State General Fund Allocation		156,003,307

State General Fund Allocation

General Fund Allocation	$	153,822,910
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,180,397
Subtotal State General Fund Allocation		**$156,003,307**
Adjustment(s)		-
State General Fund Allocation (Includes Deferral to be Paid in 2025-26)		**$156,003,307**
State General Fund Certification (Exhibit A)		**$145,033,524**
Deferral Amount		**$10,969,783**

	Available Revenue	**$**	**255,477,717**
	2024-25 TCR (Max of A, B, or C)		**275,051,685**
7.1165%	Revenue Deficit	$	(19,573,968)

Supporting Sections

Section Ia: FTES Data and Calculations

variable FTES Category	a 2022-23 Applied #3	b 2023-24 Applied #3	c 2024-25 Restoration	d 2024-25 Decline	e 2024-25 Adjustment	f = b + c + d + e 2024-25 Applied #1	g = f (except credit = (a + b + f)/3) 2024-25 Applied #2	h 2024-25 Growth	i = g + h 2024-25 Funded
Credit	29,269.68	28,112.20	-	-	679.92	28,792.12	28,724.67	569.08	29,293.75
Incarcerated Credit	198.00	281.89	-	-	(4.75)	277.14	277.14	-	277.14
Special Admit Credit	960.45	1,817.65	-	-	(449.97)	1,367.68	1,367.68	-	1,367.68
CDCP	3.21	96.82	-	-	(72.62)	24.20	24.20	-	24.20
Noncredit	126.75	155.62	-	-	70.66	226.28	226.28	-	226.28
Total FTES=>>>	30,558.09	30,464.18	-	-	223.24	30,687.42	30,619.97	569.08	31,189.05
Total Values=>>>		$165,839,606	$0	$0	$0				
Change from PY to CY=>>>		$5,779,712							

variable FTES Category	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate $*	m = j + k 2024-25 Total Revenue
Credit	$152,080,558	$ 3,012,964	$5,294.42	$155,093,522
Incarcerated Credit	2,057,634	-	$7,424.53	2,057,634
Special Admit Credit	10,154,379	-	$7,424.53	10,154,379
CDCP	179,674	-	$7,424.53	179,674
Noncredit	1,010,245	-	$4,464.58	1,010,245
Total	$165,482,490	$3,012,964		**$168,495,454**

n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
29,883.78	29,361.20	522.58	$ 2,766,747
277.14	277.14	-	-
1,367.68	1,367.68	-	-
24.20	24.20	(0.00)	-
226.28	226.28	-	-
31,779.08	31,256.50	522.58	$ 2,766,747

Total Value=>>> $171,619,318

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable FTES Category	r ECA FTES	s Reported 320 2024-25 P1 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
Credit	-	29,883.78	-	29,883.78
Incarcerated Credit	-	277.14	-	277.14
Special Admit Credit	-	1,367.68	-	1,367.68
CDCP	-	24.20	-	24.20
Noncredit	-	226.28	-	226.28
Total	-	31,779.08	-	31,779.08

Definitions: PY: 2023-24 CY: 2024-25

PY App#3: PY App#1 plus PY Growth, is the base for CY.

CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.

CY App#1: Base for CY plus any restoration, decline or adjustment.

CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.

CY App#3: CY App#1 plus Growth. Used as the base for the following year.

CY Adjustment: Alignment of FTES to available resources.

Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

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Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x I
FTES Category	**2021-22**	**2022-23**	**2023-24**	**Total $**
Credit	-	-	-	$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	$ -

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2023-24 Applied #3 FTES**	**2024-25 Growth FTES**
Credit	1.65%	28,112.20	463.91
Incarcerated Credit	1.65%	281.89	4.65
Special Admit Credit	1.65%	1,817.65	29.99
CDCP	1.65%	96.82	1.60
Noncredit	1.65%	155.62	2.57
Total		30,464.18	502.72

Total Growth FTES Value =>>> $ 2,733,325

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts			
≥ 20,000	10,847,419.78	-	$0
≥ 10,000 & < 20,000	8,677,936.16	-	-
< 10,000	6,508,449.14	-	-
Multi-College Districts			
≥ 20,000	8,677,936.16	-	-
≥ 10,000 & < 20,000	7,593,193.50	1	7,593,194
< 10,000	6,508,449.14	2	13,016,898
Additional Rural $	2,070,087.77	-	-
		Subtotal	$20,610,092

FTES	Funding Rate	Number of Centers	Basic Allocation
State Approved Centers			
≥ 1,000	$2,169,483.61	1	$2,169,484
Grandparented Centers			
≥ 1,000	2,169,483.61	-	-
≥ 750 & < 1,000	1,627,112.28	-	-
≥ 500 & < 750	1,084,740.95	-	-
≥ 250 & < 500	542,371.33	-	-
≥ 100 & < 250	271,187.37	-	-
		Subtotal	$2,169,484
		Total Basic Allocation	$22,779,576
		Total FTES Allocation	168,495,454
		Total Base Allocation	**$191,275,030**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1251.96	Points	2023-24 Headcount	Rate	Revenue
AB540 Students	1	1,387	$1,251.96	$1,736,471
Pell Grant Recipients	1	14,692	1,251.96	18,393,818
Promise Grant Recipients	1	26,163	1,251.96	32,755,067
Totals		42,242		**$52,885,356**

Section III: Student Success Allocation

All Students - Point Value $738.23	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	1,804	1,664	1,630	1,699.33	$ 2,952.94	$5,018,027
Associate Degrees	3	2,512	2,160	1,914	2,195.33	2,214.70	4,862,013
Baccalaureate Degrees	3	0	0	0	0.00	2,214.70	0
Credit Certificates	2	483	735	681	633.00	1,476.47	934,605
Transfer Level Math and English	2	1,030	1,177	1,178	1,128.33	1,476.47	1,665,950
Transfer to a Four Year University	1.5	2,141	1,753	1,798	1,897.33	1,107.35	2,101,016
Nine or More CTE Units	1	4,514	5,072	5,575	5,053.67	738.23	3,730,792
Regional Living Wage	1	6,819	5,900	4,203	5,640.67	738.23	4,164,136
	All Students Subtotal	19,303	18,461	16,979	18,247.67		$22,476,539
Pell Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	6	1,094	1,015	955	1,021.33	$ 1,117.26	$1,141,092
Associate Degrees	4.5	1,472	1,225	1,061	1,252.67	837.94	1,049,663
Baccalaureate Degrees	4.5	0	0	0	0.00	837.94	0
Credit Certificates	3	174	305	295	258.00	558.63	144,126
Transfer Level Math and English	3	451	503	535	496.33	558.63	277,266
Transfer to a Four Year University	2.25	1,102	878	917	965.67	418.97	404,587
Nine or More CTE Units	1.5	2,089	2,524	2,936	2,516.33	279.31	702,848
Regional Living Wage	1.5	2,731	2,419	1,423	2,191.00	279.31	611,977
	Pell Grant Recipients Subtotal	9,113	8,869	8,122	8,701.33		$4,331,559
Promise Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	4	1,459	1,347	1,292	1,366.00	$ 744.84	$1,017,448
Associate Degrees	3	2,007	1,708	1,499	1,738.00	558.63	970,896
Baccalaureate Degrees	3	0	0	0	0.00	558.63	0
Credit Certificates	2	297	432	421	383.33	372.42	142,761
Transfer Level Math and English	2	659	737	830	742.00	372.42	276,335
Transfer to a Four Year University	1.5	1,547	1,203	1,244	1,331.33	279.31	371,860
Nine or More CTE Units	1	3,081	3,574	4,046	3,567.00	186.21	664,209
Regional Living Wage	1	4,336	3,734	2,236	3,435.33	186.21	639,692
	Promise Grant Recipients Subtotal	13,386	12,735	11,568	12,563.00		$4,083,201
	Total Headcounts	41,802	40,065	36,669	39,512.00		
						Total Student Success Allocation	**$30,891,299**

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Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$ 6,851,658,932
II. Supplemental Allocation	1,616,553,915
III. Student Success Allocation	1,028,670,283
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 9,496,883,130
2023-24 SCFF Calculated Revenue + COLA (B)	9,509,946,398
Hold Harmless Revenue (C)	8,789,749,603
Stability Protection Adjustment	70,980,403
Hold Harmless Protection Adjustment	134,540,886
2024-25 TCR (Max of A, B, or C)	**$ 9,702,404,419**

Revenue Sources

Property Tax & ERAF		$ 4,636,385,133
Less Property Tax Excess		(516,412,330)
Student Enrollment Fees		427,322,644
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES — Funded FTES: 1,064,140.76 x Rate: varies	1,053,335,800
State General Fund Allocation		3,469,738,876

State General Fund Allocation

General Fund Allocation	$ 3,384,063,094
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	85,675,782
Subtotal State General Fund Allocation	**$3,469,738,876**
Adjustment(s)	(4,135,876)
State General Fund Allocation (Includes Deferral to be Paid in 2025-26)	**$3,465,603,000**
State General Fund Certification (Exhibit A)	**$3,221,910,000**
8 Fully Community Supported Districts — **Deferral Amount**	**$243,693,000**

	Available Revenue	**$ 9,070,370,123**
	2024-25 TCR (Max of A, B, or C)	**9,702,404,419**
6.5142%	Revenue Deficit	$ (632,034,296)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2022-23 Applied #3**	**2023-24 Applied #3**	**2024-25 Restoration**	**2024-25 Decline**	**2024-25 Adjustment**	**2024-25 Applied #1**	**2024-25 Applied #2**	**2024-25 Growth**	**2024-25 Funded**
Credit	966,429.10	902,793.63	15,917.69	(18,421.67)	2,012.87	902,302.51	923,841.75	3,331.18	927,172.93
Incarcerated Credit	5,764.96	5,539.79	(339.64)	(106.62)	(218.45)	4,875.08	4,875.08	85.42	4,960.50
Special Admit Credit	41,532.54	58,423.28	(758.02)	(3,218.21)	(249.20)	54,197.85	54,197.85	632.10	54,829.95
CDCP	41,185.15	50,535.54	(1,767.26)	(1,141.25)	(448.36)	47,178.67	47,178.67	412.69	47,591.36
Noncredit	27,724.65	26,605.90	1,749.32	1,655.67	(882.34)	29,128.55	29,128.55	457.47	29,586.02
Total FTES=>>>	1,082,636.41	1,043,898.14	14,802.09	(21,232.09)	214.51	1,037,682.66	1,059,221.90	4,918.86	1,064,140.76
Total Values=>>>		$5,761,020,068	$70,821,704	($123,987,618)	$0				
Change from PY to CY=>>>	$101,703,994								

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2024-25 Applied #2 Revenue**	**2024-25 Growth Revenue**	**2024-25 Rate $***	**2024-25 Total Revenue**
Credit	$4,902,726,729	$ 17,647,512	$5,294.42	$4,920,374,241
Incarcerated Credit	36,352,857	644,584	$7,424.53	36,997,441
Special Admit Credit	403,222,409	4,695,485	$7,424.53	407,917,894
CDCP	350,279,385	3,063,997	$7,424.53	353,343,382
Noncredit	130,046,683	2,042,422	$4,464.58	132,089,105
Total	$5,822,628,063	$28,094,000		**$5,850,722,063**

*Rates reflect statewide rates applicable to the majority of districts.

n	o = f + h	p = n - o	q = p x l
2024-25 Applied #0	**2024-25 Applied #3**	**2024-25 Unfunded FTES**	**2024-25 Unfunded FTES Value**
924,827.76	905,633.69	19,194.07	$ 101,965,007
4,960.50	4,960.50	(0.00)	-
56,600.10	54,829.95	1,770.15	13,278,959
49,070.97	47,591.36	1,479.61	10,985,431
29,708.43	29,586.02	122.41	546,498
1,065,167.76	1,042,601.52	22,566.24	$ 126,775,895

Total Value=>>> $5,862,724,062

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2024-25 P1 FTES**	**ECA Applied**	**2024-25 Applied #0**
Credit	24,789.75	919,919.61	4,908.15	924,827.76
Incarcerated Credit	709.84	4,636.06	324.44	4,960.50
Special Admit Credit	824.08	57,246.17	(646.07)	56,600.10
CDCP	199.24	49,059.06	11.91	49,070.97
Noncredit	1,490.99	28,847.63	860.80	29,708.43
Total	28,013.90	1,059,708.53	5,459.23	1,065,167.76

Definitions: PY: 2023-24 CY: 2024-25

PY App#3: PY App#1 plus PY Growth, is the base for CY.

CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.

CY App#1: Base for CY plus any restoration, decline or adjustment.

CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.

CY App#3: CY App#1 plus Growth. Used as the base for the following year.

CY Adjustment: Alignment of FTES to available resources.

Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

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Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2021-22**	**2022-23**	**2023-24**	**Total $**
Credit	2,483.72	18,903.71	60,263.75	$ 433,960,988
Incarcerated Credit	(26.22)	(267.89)	15.70	(1,891,666)
Special Admit Credit	(77.38)	(1,472.14)	(9,664.99)	(83,583,546)
CDCP	(187.38)	417.51	(2,170.57)	(14,406,854)
Noncredit	(142.99)	1,429.94	3,189.37	19,984,877
Total	2,049.75	19,011.13	51,633.26	$ 354,063,799

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2023-24 Applied #3 FTES**	**2024-25 Growth FTES**
Credit		902,793.63	4,285.90
Incarcerated Credit		5,539.79	115.42
Special Admit Credit		58,423.28	404.26
CDCP		50,535.54	163.87
Noncredit		26,605.90	74.84
Total		1,043,898.14	5,044.29

Total Growth FTES Value =>>> $ 28,094,000

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts			
≥ 20,000	10,847,419.78	4	$43,389,680
≥ 10,000 & < 20,000	8,677,936.16	22	190,914,592
< 10,000	6,508,449.14	23	149,694,327
Multi-College Districts			
≥ 20,000	8,677,936.16	3	26,033,808
≥ 10,000 & < 20,000	7,593,193.50	21	159,457,074
< 10,000	6,508,449.14	42	273,354,858
Additional Rural $	2,070,087.77	11	22,770,968
		Subtotal	$865,615,307

FTES	Funding Rate	Number of Centers	Basic Allocation
State Approved Centers			
≥ 1,000	$2,169,483.61	40	$86,779,360
Grandparented Centers			
≥ 1,000	2,169,483.61	16	34,711,744
≥ 750 & < 1,000	1,627,112.28	3	4,881,336
≥ 500 & < 750	1,084,740.95	4	4,338,964
≥ 250 & < 500	542,371.33	7	3,796,597
≥ 100 & < 250	271,187.37	3	813,561
		Subtotal	$135,321,562

Total Basic Allocation	$1,000,936,869
Total FTES Allocation	5,850,722,063
Total Base Allocation	**$6,851,658,932**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1251.96	**Points**	**2023-24 Headcount**	**Rate**	**Revenue**
AB540 Students	1	47,220	$1,251.96	$59,117,619
Pell Grant Recipients	1	430,282	1,251.96	538,696,484
Promise Grant Recipients	1	813,715	1,251.96	1,018,739,812
	Totals	1,291,217		**$1,616,553,915**

Section III: Student Success Allocation

All Students - Point Value $738.23	**Points**	**2021-22 Headcount**	**2022-23 Headcount**	**2023-24 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	58,813	53,922	56,217	56,317.33	$ 2,952.94	$166,301,632
Associate Degrees	3	63,221	60,782	63,991	62,664.67	2,214.70	138,783,684
Baccalaureate Degrees	3	296	243	257	265.33	2,214.70	587,635
Credit Certificates	2	23,834	25,465	30,792	26,697.00	1,476.47	39,417,299
Transfer Level Math and English	2	46,737	52,247	54,777	51,253.67	1,476.47	75,674,465
Transfer to a Four Year University	1.5	79,309	68,760	64,252	70,773.67	1,107.35	78,371,363
Nine or More CTE Units	1	171,400	185,112	223,183	193,231.67	738.23	142,650,313
Regional Living Wage	1	190,121	187,981	136,100	171,400.67	738.23	126,533,912
	All Students Subtotal	633,731	634,512	629,569	632,604.00		$768,320,303
Pell Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	6	32,445	29,933	31,303	31,227.00	$ 1,117.26	$34,888,579
Associate Degrees	4.5	34,090	32,886	34,733	33,903.00	837.94	28,408,764
Baccalaureate Degrees	4.5	150	109	120	126.33	837.94	105,860
Credit Certificates	3	10,339	10,849	13,394	11,527.33	558.63	6,439,497
Transfer Level Math and English	3	17,548	20,769	22,320	20,212.33	558.63	11,291,185
Transfer to a Four Year University	2.25	35,620	30,401	28,088	31,369.67	418.97	13,142,990
Nine or More CTE Units	1.5	76,915	84,191	100,049	87,051.67	279.31	24,314,768
Regional Living Wage	1.5	60,149	59,535	38,491	52,725.00	279.31	14,726,844
	Pell Grant Recipients Subtotal	267,256	268,673	268,498	268,142.33		$133,318,487
Promise Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	4	44,092	40,285	41,583	41,986.67	$ 744.84	$31,273,255
Associate Degrees	3	47,640	45,732	48,293	47,221.67	558.63	26,379,361
Baccalaureate Degrees	3	211	170	188	189.67	558.63	105,952
Credit Certificates	2	15,391	15,854	19,139	16,794.67	372.42	6,254,652
Transfer Level Math and English	2	25,883	29,009	32,053	28,981.67	372.42	10,793,320
Transfer to a Four Year University	1.5	50,206	42,695	38,700	43,867.00	279.31	12,252,675
Nine or More CTE Units	1	112,484	120,425	142,413	125,107.33	186.21	23,296,166
Regional Living Wage	1	103,252	100,260	65,155	89,555.67	186.21	16,676,112
	Promise Grant Recipients Subtotal	399,159	394,430	387,524	393,704.33		$127,031,493
	Total Headcounts	1,300,146	1,297,615	1,285,591	1,294,450.67		
						Total Student Success Allocation	**$1,028,670,283**

FY 2023-24 Apportionment Recalculation

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Riverside CCD
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Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$	190,664,547
II. Supplemental Allocation		47,182,361
III. Student Success Allocation		31,799,713
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$	269,646,621
2022-23 SCFF Calculated Revenue + COLA (B)		259,970,484
Hold Harmless Revenue (C)		223,247,983
Stability Protection Adjustment		-
Hold Harmless Protection Adjustment		-
2023-24 TCR (Max of A, B, or C)	**$**	**269,646,621**

Revenue Sources

Property Tax & ERAF	$	78,275,688
Less Property Tax Excess		-
Student Enrollment Fees		9,869,614
Education Protection Account (EPA) — Minimum of at least $100 x Funded FTES — Funded FTES: 31,235.84 x Rate: $856.62		26,757,213
State General Fund Allocation		154,744,106

State General Fund Allocation		
General Fund Allocation	$	152,586,792
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,157,314
Subtotal State General Fund Allocation		**$154,744,106**
Adjustment(s)		-
Total State General Fund Allocation (Exhibit A)		**$154,744,106**

	Available Revenue	**$**	**269,646,621**
	2023-24 TCR (Max of A, B, or C)		**269,646,621**
0.0000%	Revenue Deficit	$	-

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2021-22 Applied #3**	**2022-23 Applied #3**	**2023-24 Restoration**	**2023-24 Decline**	**2023-24 Adjustment**	**2023-24 Applied #1**	**2023-24 Applied #2**	**2023-24 Growth**	**2023-24 Funded**
Credit	29,269.68	29,269.68	-	-	(1,157.48)	28,112.20	28,883.86	-	28,883.86
Incarcerated Credit	198.00	198.00	-	-	83.89	281.89	281.89	-	281.89
Special Admit Credit	960.45	960.45	-	-	630.54	1,590.99	1,590.99	226.66	1,817.65
CDCP	3.21	3.21	-	-	93.61	96.82	96.82	-	96.82
Noncredit	126.75	126.75	-	-	28.87	155.62	155.62	-	155.62
Total FTES=>>>	30,558.09	30,558.09	-	-	(320.57)	30,237.52	31,009.18	226.66	31,235.84
Total Values=>>>		$162,418,887	$0	$0	$0				
Change from PY to CY=>>>		$1,665,021							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2023-24 Applied #2 Revenue**	**2023-24 Growth Revenue**	**2023-24 Rate $***	**2023-24 Total Revenue**
Credit	$151,304,411	$ -	$5,238.37	$151,304,411
Incarcerated Credit	2,070,743	-	$7,345.93	2,070,743
Special Admit Credit	11,687,302	1,665,022	$7,345.93	13,352,324
CDCP	711,233	-	$7,345.93	711,233
Noncredit	687,422	-	$4,417.31	687,422
Total	$166,461,111	$1,665,022		**$168,126,133**

n	o = f + h	p = n - o	q = p x l
2023-24 Applied #0	**2023-24 Applied #3**	**2023-24 Unfunded FTES**	**2023-24 Unfunded FTES Value**
28,112.20	28,112.20	-	$ -
281.89	281.89	-	-
1,817.65	1,817.65	-	-
96.82	96.82	-	-
155.62	155.62	-	-
30,464.18	30,464.18	-	$ -

Total Value=>>> $164,083,908

Section Ib: 2023-24 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2023-24 R1 FTES**	**ECA Applied**	**2023-24 Applied #0**
Credit	-	28,112.20	-	28,112.20
Incarcerated Credit	-	281.89	-	281.89
Special Admit Credit	-	1,817.65	-	1,817.65
CDCP	-	96.82	-	96.82
Noncredit	-	155.62	-	155.62
Total	-	30,464.18	-	30,464.18

Definitions: PY: 2022-23 CY: 2023-24

PY App#3: PY App#1 plus PY Growth, is the base for CY.

CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.

CY App#1: Base for CY plus any restoration, decline or adjustment.

CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.

CY App#3: CY App#1 plus Growth. Used as the base for the following year.

CY Adjustment: Alignment of FTES to available resources.

Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges
2023-24 Recalculation
Riverside CCD
Exhibit C - Page 2

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2020-21**	**2021-22**	**2022-23**	**Total $**
Credit	-	-	-	$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	$ -

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2022-23 Applied #3 FTES**	**2023-24 Growth FTES**
Credit	2.00%	29,269.68	584.05
Incarcerated Credit	2.00%	198.00	3.95
Special Admit Credit	2.00%	960.45	19.17
CDCP	2.00%	3.21	0.06
Noncredit	2.00%	126.75	2.53
Total		30,558.09	609.76

Total Growth FTES Value =>>> $ 3,232,794

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	10,732,581.16	-	$0
≥ 10,000 & < 20,000	8,586,065.27	-	-
< 10,000	6,439,546.00	-	-
Multi-College Districts			
≥ 20,000	8,586,065.27	-	-
≥ 10,000 & < 20,000	7,512,806.48	1	7,512,806
< 10,000	6,439,546.00	2	12,879,092
Additional Rural $	2,048,172.33	-	-
		Subtotal	$20,391,898

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,146,515.89	1	$2,146,516
Grandparented Centers			
≥ 1,000	2,146,515.89	-	-
≥ 750 & < 1,000	1,609,886.50	-	-
≥ 500 & < 750	1,073,257.10	-	-
≥ 250 & < 500	536,629.40	-	-
≥ 100 & < 250	268,316.39	-	-
		Subtotal	$2,146,516
		Total Basic Allocation	$22,538,414
		Total FTES Allocation	168,126,133
		Total Base Allocation	**$190,664,547**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1238.71	**Points**	**2022-23 Headcount**	**Rate**	**Revenue**
AB540 Students	1	1,366	$1,238.71	$1,692,074
Pell Grant Recipients	1	13,328	1,238.71	16,509,491
Promise Grant Recipients	1	23,396	1,238.71	28,980,796
Totals		38,090		**$47,182,361**

Section III: Student Success Allocation

	Points	**2020-21 Headcount**	**2021-22 Headcount**	**2022-23 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
All Students - Point Value $730.42							
Associate Degrees for Transfer	4	1,833	1,804	1,664	1,767.00	$ 2,921.68	$5,162,603
Associate Degrees	3	2,500	2,512	2,160	2,390.67	2,191.26	5,238,566
Baccalaureate Degrees	3	0	0	0	0.00	2,191.26	0
Credit Certificates	2	481	483	735	566.33	1,460.84	827,321
Transfer Level Math and English	2	1,122	1,030	1,177	1,109.67	1,460.84	1,621,044
Transfer to a Four Year University	1.5	1,946	2,141	1,753	1,946.67	1,095.63	2,132,824
Nine or More CTE Units	1	4,852	4,514	5,072	4,812.67	730.42	3,515,264
Regional Living Wage	1	6,088	6,819	5,900	6,269.00	730.42	4,578,998
All Students Subtotal		18,822	19,303	18,461	18,862.00		$23,076,620
Pell Grant Recipients - Point Value $184.24							
Associate Degrees for Transfer	6	1,123	1,094	1,015	1,077.33	$ 1,105.43	$1,190,915
Associate Degrees	4.5	1,441	1,472	1,225	1,379.33	829.07	1,143,566
Baccalaureate Degrees	4.5	0	0	0	0.00	829.07	0
Credit Certificates	3	235	174	305	238.00	552.71	131,546
Transfer Level Math and English	3	440	451	503	464.67	552.71	256,828
Transfer to a Four Year University	2.25	1,078	1,102	878	1,019.33	414.54	422,550
Nine or More CTE Units	1.5	2,389	2,089	2,524	2,334.00	276.36	645,018
Regional Living Wage	1.5	2,367	2,731	2,419	2,505.67	276.36	692,459
Pell Grant Recipients Subtotal		9,073	9,113	8,869	9,018.33		$4,482,882
Promise Grant Recipients - Point Value $184.24							
Associate Degrees for Transfer	4	1,508	1,459	1,347	1,438.00	$ 736.95	$1,059,738
Associate Degrees	3	1,999	2,007	1,708	1,904.67	552.71	1,052,737
Baccalaureate Degrees	3	0	0	0	0.00	552.71	0
Credit Certificates	2	331	297	432	353.33	368.48	130,195
Transfer Level Math and English	2	740	659	737	712.00	368.48	262,355
Transfer to a Four Year University	1.5	1,447	1,547	1,203	1,399.00	276.36	386,624
Nine or More CTE Units	1	3,431	3,081	3,574	3,362.00	184.24	619,409
Regional Living Wage	1	3,803	4,336	3,734	3,957.67	184.24	729,153
Promise Grant Recipients Subtotal		13,259	13,386	12,735	13,126.67		$4,240,211
Total Headcounts		41,154	41,802	40,065	41,007.00		
						Total Student Success Allocation	**$31,799,713**

California Community Colleges
2023-24 Recalculation
Statewide Totals
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$ 6,950,700,074
II. Supplemental Allocation	1,433,609,203
III. Student Success Allocation	1,024,957,959
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 9,409,267,236
2022-23 SCFF Calculated Revenue + COLA (B)	9,386,680,258
Hold Harmless Revenue (C)	8,696,694,966
Stability Protection Adjustment	70,110,634
Hold Harmless Protection Adjustment	89,525,437
2023-24 TCR (Max of A, B, or C)	**$ 9,568,903,307**

Revenue Sources

Property Tax & ERAF			$ 4,579,103,089
Less Property Tax Excess			(453,850,188)
Student Enrollment Fees			413,260,440
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES	Funded FTES: 1,094,175.25 x Rate: varies	867,115,700
State General Fund Allocation			4,163,274,266

State General Fund Allocation	
General Fund Allocation	$ 4,078,505,509
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	84,768,757
Subtotal State General Fund Allocation	**$4,163,274,266**
Adjustment(s)	(2,462,153)
Total State General Fund Allocation (Exhibit A)	**$4,160,812,113**

Available Revenue	**$ 9,568,903,307**
2023-24 TCR (Max of A, B, or C)	**9,568,903,307**
0.0000% Revenue Deficit	$ -

8 Fully Community Supported Districts

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2021-22 Applied #3**	**2022-23 Applied #3**	**2023-24 Restoration**	**2023-24 Decline**	**2023-24 Adjustment**	**2023-24 Applied #1**	**2023-24 Applied #2**	**2023-24 Growth**	**2023-24 Funded**
Credit	988,930.49	966,429.10	9,189.24	(60,263.75)	(13,090.46)	902,264.13	952,541.24	529.50	953,070.74
Incarcerated Credit	4,988.11	5,764.96	128.60	(15.70)	(394.32)	5,483.54	5,483.54	56.25	5,539.79
Special Admit Credit	37,776.67	41,532.54	944.23	9,664.99	4,270.79	56,412.55	56,412.55	2,010.73	58,423.28
CDCP	40,664.65	41,185.15	734.34	2,170.57	5,420.34	49,510.40	49,510.40	1,025.14	50,535.54
Noncredit	29,235.82	27,724.65	1,762.61	(3,189.37)	108.83	26,406.72	26,406.72	199.18	26,605.90
Total FTES=>>>	1,101,595.73	1,082,636.41	12,759.02	(51,633.26)	(3,684.83)	1,040,077.34	1,090,354.45	3,820.80	1,094,175.25
Total Values=>>>		$5,848,225,144	$69,354,226	($243,956,602)	$0				
Change from PY to CY=>>>		($76,470,001)							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2023-24 Applied #2 Revenue**	**2023-24 Growth Revenue**	**2023-24 Rate $***	**2023-24 Total Revenue**
Credit	$5,001,923,947	$ 2,773,721	$5,238.37	$5,004,697,668
Incarcerated Credit	40,436,191	413,951	$7,345.93	40,850,142
Special Admit Credit	415,270,968	14,808,868	$7,345.93	430,079,836
CDCP	363,699,764	7,530,620	$7,345.93	371,230,384
Noncredit	116,646,735	879,840	$4,417.31	117,526,575
Total	$5,937,977,605	$26,407,000		**$5,964,384,605**

*Rates reflect statewide rates applicable to the majority of districts.

n	o = f + h	p = n - o	q = p x l
2023-24 Applied #0	**2023-24 Applied #3**	**2023-24 Unfunded FTES**	**2023-24 Unfunded FTES Value**
909,021.93	902,793.63	6,228.30	$ 32,775,770
5,656.83	5,539.79	117.04	859,738
62,451.29	58,423.28	4,028.01	29,747,094
51,671.24	50,535.54	1,135.70	8,342,779
26,605.90	26,605.90	(0.00)	-
1,055,407.19	1,043,898.14	11,509.05	$ 71,725,381

Total Value=>>> $5,771,755,143

Section Ib: 2023-24 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2023-24 R1 FTES**	**ECA Applied**	**2023-24 Applied #0**
Credit	38,305.87	900,023.40	8,998.53	909,021.93
Incarcerated Credit	713.96	5,317.62	339.21	5,656.83
Special Admit Credit	1,338.39	63,117.12	(665.83)	62,451.29
CDCP	937.17	51,702.45	(31.21)	51,671.24
Noncredit	3,517.94	25,593.61	1,012.29	26,605.90
Total	44,813.33	1,045,754.20	9,652.99	1,055,407.19

Definitions:	PY: 2022-23	CY: 2023-24

PY App#3: PY App#1 plus PY Growth, is the base for CY.

CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.

CY App#1: Base for CY plus any restoration, decline or adjustment.

CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.

CY App#3: CY App#1 plus Growth. Used as the base for the following year.

CY Adjustment: Alignment of FTES to available resources.

Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges
2023-24 Recalculation
Statewide Totals
Exhibit C - Page 2

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2020-21**	**2021-22**	**2022-23**	**Total $**
Credit	13,191.27	6,202.75	22,603.03	$ 220,934,263
Incarcerated Credit	101.64	7.50	(250.24)	(1,016,117)
Special Admit Credit	(1,336.28)	100.81	(972.97)	(16,267,138)
CDCP	2,275.17	(53.25)	545.50	20,329,265
Noncredit	1,767.86	(123.36)	1,687.01	14,716,323
Total	15,999.66	6,134.45	23,612.33	$ 238,696,596

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2022-23 Applied #3 FTES**	**2023-24 Growth FTES**
Credit		966,429.10	4,404.14
Incarcerated Credit		5,764.96	69.40
Special Admit Credit		41,532.54	173.97
CDCP		41,185.15	159.83
Noncredit		27,724.65	92.21
Total		1,082,636.41	4,899.54

Total Growth FTES Value =>>> $ 26,407,000

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	10,732,581.16	3	$32,197,743
≥ 10,000 & < 20,000	8,586,065.27	23	197,479,495
< 10,000	6,439,546.00	23	148,109,558
Multi-College Districts			
≥ 20,000	8,586,065.27	1	8,586,065
≥ 10,000 & < 20,000	7,512,806.48	23	172,794,538
< 10,000	6,439,546.00	42	270,460,932
Additional Rural $	2,048,172.33	11	22,529,892
		Subtotal	$852,158,223

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,146,515.89	40	$85,860,640
Grandparented Centers			
≥ 1,000	2,146,515.89	16	34,344,256
≥ 750 & < 1,000	1,609,886.50	3	4,829,658
≥ 500 & < 750	1,073,257.10	4	4,293,028
≥ 250 & < 500	536,629.40	8	4,293,032
≥ 100 & < 250	268,316.39	2	536,632
		Subtotal	$134,157,246
		Total Basic Allocation	$986,315,469
		Total FTES Allocation	5,964,384,605
		Total Base Allocation	**$6,950,700,074**

Section II: Supplemental Allocation

	Points	**2022-23 Headcount**	**Rate**	**Revenue**
Supplemental Allocation - Point Value $1238.71				
AB540 Students	1	45,021	$1,238.71	$55,767,844
Pell Grant Recipients	1	382,900	1,238.71	474,301,017
Promise Grant Recipients	1	729,422	1,238.71	903,540,342
Totals		1,157,343		**$1,433,609,203**

Section III: Student Success Allocation

	Points	**2020-21 Headcount**	**2021-22 Headcount**	**2022-23 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
All Students - Point Value $730.42							
Associate Degrees for Transfer	4	63,289	58,813	53,922	58,674.67	$ 2,921.68	$171,428,407
Associate Degrees	3	62,853	63,221	60,782	62,285.33	2,191.26	136,483,202
Baccalaureate Degrees	3	271	296	243	270.00	2,191.26	591,639
Credit Certificates	2	21,593	23,834	25,465	23,630.67	1,460.84	34,520,582
Transfer Level Math and English	2	51,275	46,737	52,247	50,086.33	1,460.84	73,168,042
Transfer to a Four Year University	1.5	72,896	79,309	68,760	73,655.00	1,095.63	80,698,538
Nine or More CTE Units	1	187,049	171,400	185,112	181,187.00	730.42	132,342,459
Regional Living Wage	1	182,842	190,121	187,981	186,981.33	730.42	136,574,750
All Students Subtotal		642,068	633,731	634,512	636,770.33		$765,807,619
Pell Grant Recipients - Point Value $184.24							
Associate Degrees for Transfer	6	35,472	32,445	29,933	32,616.67	$ 1,105.43	$36,055,399
Associate Degrees	4.5	33,822	34,090	32,886	33,599.33	829.07	27,856,245
Baccalaureate Degrees	4.5	124	150	109	127.67	829.07	105,844
Credit Certificates	3	9,218	10,339	10,849	10,135.33	552.71	5,601,943
Transfer Level Math and English	3	18,184	17,548	20,769	18,833.67	552.71	10,409,639
Transfer to a Four Year University	2.25	34,565	35,620	30,401	33,528.67	414.54	13,898,834
Nine or More CTE Units	1.5	82,832	76,915	84,191	81,312.67	276.36	22,471,334
Regional Living Wage	1.5	50,868	60,149	59,535	56,850.67	276.36	15,711,094
Pell Grant Recipients Subtotal		265,085	267,256	268,673	267,004.67		$132,110,332
Promise Grant Recipients - Point Value $184.24							
Associate Degrees for Transfer	4	47,880	44,092	40,285	44,085.67	$ 736.95	$32,489,044
Associate Degrees	3	47,263	47,640	45,732	46,878.33	552.71	25,910,325
Baccalaureate Degrees	3	179	211	170	186.67	552.71	103,173
Credit Certificates	2	13,893	15,391	15,854	15,046.00	368.48	5,544,096
Transfer Level Math and English	2	28,923	25,883	29,009	27,938.33	368.48	10,294,609
Transfer to a Four Year University	1.5	47,296	50,206	42,695	46,732.33	276.36	12,914,814
Nine or More CTE Units	1	123,335	112,484	120,425	118,748.00	184.24	21,877,908
Regional Living Wage	1	88,057	103,252	100,260	97,189.67	184.24	17,906,039
Promise Grant Recipients Subtotal		396,826	399,159	394,430	396,805.00		$127,040,008
Total Headcounts		1,303,979	1,300,146	1,297,615	1,300,580.00		
						Total Student Success Allocation	**$1,024,957,959**

State Cash Receipts – January 2025

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Cash Receipts Below Forecast for January

BY TEDDI WENTWORTH

posted February 20, 2025

State General Fund cash receipts for the month of January 2025 were 1.5% below the most recent updated Governor's Budget forecast. However, fiscal year-to-date, cash receipts are 2.0% above forecast as shown in the table below.

The bulk of the month's shortfall was due largely to lower-than-forecasted personal income tax estimated payments that were down by $825 million (9.0%) for January. This is due in part to the tax deadline delay as noted in the California Department of Finance's (DOF) February 2025 Finance Bulletin and the exact impact will not be known until October. As the Governor's Budget forecast was updated at the end of November 2024, it did not incorporate the impacts of the delayed tax deadlines for taxpayers in Los Angeles County.

Both corporation and sales and use tax revenues were down slightly on a year-to-date basis by 1.0% and 0.5%, respectively.

2024-25 Comparison of Actual and Forecast Agency General Fund Revenues
Year-to-Date through January 2025
(Dollars in Millions)

Revenue Source	Forecast	Actual	Difference	Percent Difference
Personal Income	$70,700	$72,780	$2,080	2.9%
Corporation	$17,775	$17,589	-$186	-1.0%
Sales and Use	$18,714	$18,618	-$96	-0.5%
Total*	$112,080	$114,314	$2,234	2.0%

*Includes other agency cash receipts

Regarding labor market conditions, the DOF noted that California's unemployment rate rose by 0.1% in December 2024 to 5.5%. The annual unemployment rate for 2024 was 5.3%, up from 4.3% in 2023 and 4.7% in 2022. The U.S. unemployment rate decreased by 0.1% in January to 4.0%.

In California, construction is an important economic driver and leading economic indicator. Building activity continues to slow down with the number of building permits down 10.6% from 2023. Permits for 2024 consisted of 61,000 single-family homes and 39,000 multi-family units for a total of 100,000 compared to a total of 112,000 in 2023.

With the Governor's Budget proposal just a month old, we will be monitoring and reporting on cash receipts and economic trends as we head towards the Governor's May Revision.

Workgroup on Grant Post-Award Policies, Processes and Procedures

COST TRANSFER

This process outlines the process by which costs may be transferred within and between grants and other sponsored program agreements, as well as between sponsored programs and other college or District accounts.

Definitions

Allowable Costs: a cost charged to a grant or sponsored program that is

1) Allocable – Incurred specifically to advance the work of the sponsored agreement in all or in part that can be proportioned through the use of reasonable methods;
2) Reasonable – in accordance with the sponsored agreement terms and conditions, consistent with established RCCD policies and practices, and as determined by a prudent person
3) Necessary for the performance of the sponsored agreement;
4) Consistently treated – uniformly applied across all funds.

Cost Transfer (also known as Expense Transfer): an after-the-fact reallocation of the cost associated with one transaction from one fund/project/program/organization to another.

Grant Accountant: The fiscal person that assists the Grant Manager as they request and carry out the cost transfer. This is a generic term to reference one of several personnel classifications that may carry out this function, including but not limited to Accounting Technician, Fiscal and Technical Analyst or Budget Analyst.

Grant Manager: This is a generic term to reference the person responsible for approving all expenses for the sponsored project. This person is usually listed as the principal contact on the Grant Award Notification or other award documents. This person is often referred to as Project Director or Principal Investigator and may include Faculty, Administrators, or Classified personnel.

Grants: The local Grants offices at the colleges.

Sponsored Programs: The Office of Grants and Sponsored Programs for RCCD and its colleges.

Guidelines

As a recipient of state and federal grants and other sponsored programs, RCCD must maintain accurate and timely accounting records. To accomplish this requirement, Grant Managers shall review grant financial transactions on a monthly basis and reconcile actual expenses with encumbered and/or approved expenses. When the Grant Manager identifies an error, they shall initiate a cost transfer as soon as possible.

Cost Transfer Standards

To be permissible, cost transfers must meet the criteria established for both timeliness and appropriateness. Specifically cost transfers shall:

- be made promptly;

- conform to sponsor guidelines;
- be fully documented; and
- have the appropriate signatures.

Timeliness

Costs transfers should be initiated as soon as possible after a mistake has been identified, preferably within 90 days of incurring the expense. Requests for transfers after 90 days will be subject to careful consideration and scrutiny. However, it should be noted that RCCD is obligated to immediately remove incorrect charges made to sponsored programs, regardless of timeframe.

Conformity with Sponsor Guidelines

Sponsors' guidelines on cost transfers vary. As such, the Grant Manager should consult with Grants and/or the Business Office regarding the allowability of a proposed cost transfer. If lingering questions persist, the Grant Manager working in conjunction with Grants shall contact Sponsored Programs. Only after consulting with Sponsored Programs should the Grant Manager reach out to their Program Officer. The reason for this delay is that a Program Officer may not allow the District or its Colleges to correct an error, which may have a negative impact not only on the sponsored program, but the institution in general.

Cost Transfers that May Be Allowable

- Correction of technical errors, such as a data entry or transposition error;
- Transfers between projects when the work is closely related and the cost is a proper charge to either project;
- Transfers to move unallowable charges to a non-sponsored program;

In addition to correcting errors, Cost Transfer Requests may be used in the following circumstances, if allowed:

- Transfers of pre-award expenditures that were charged to a departmental fund, if the costs are allowable and allocable, and were incurred within 90 days before the beginning date of the award; and
- Transfers of expenditures incurred but charged to a departmental, unrestricted, or other funding type while awaiting the fully executed sponsored agreement, as long as the expense is incurred after the project start date.

Costs Transfers that Are Not Allowable

- Transfers that are processed solely to use up an unexpended balance;
- Transfers processed solely to move deficit spending from one sponsored program to another unrelated sponsored project;
    - However, if the transfer moves deficit spending from a sponsored program to unrestricted funds, the federal government considers this a true overdraft and considers it cost sharing. It is critical that the function of the fund absorbing the overdraft is consistent with the function of the fund being relieved of the overdraft.
- Transfers of any expenditures to an account in risk status will not be considered and may be processed only after the formal award is received and the risk status removed; and

- Transfers of expenses incurred before the project start date or after the project end date, unless specifically allowed in writing by the sponsor.

Supporting Documentation

When a Grant Manager requests a Cost Transfer, the Grant Manager must also provide documentation to support the request. As an example, if the cost to be transferred is Time and Effort, the Grant Manager shall provide Time and Effort reports to support the request. Likewise, if the costs of materials, supplies, equipment or travel are transferred, the Grant Manager from both projects shall provide a written statement regarding the appropriateness of the transfer.

Required Approvals

Generally, cost transfers occur between two separate programs, and thus require the approval of the grant manager/program administrator of both programs.

Cost Transfer More than 90 Days Old

Transfers requested after 90 days from the month originally recorded will require a justification why the cost transfer exceeds 90 days, as well as an outline of steps to be taken to eliminate future late transfers. Cost Transfers after the 90- day period require approval of the Grant Manager, the Administrator responsible for the supervision of the Grant Manager, and the Business Office responsible for the sponsored agreement. Cost transfers submitted later than 90 days will be granted only in extraordinary circumstances.

Cost transfers are generally unallowable if:

- The cost transfer affects a previously submitted financial report or final invoice; and
- The delay in submitting the cost transfer is the result of an absent grant manager or the lack of experienced staff.

However, as noted, if the cost is not allowable on a sponsored project, RCCD is required to move the cost regardless of the amount of time passed.

The District’s Business and Financial Services Office has review and approval responsibility for cost transfers. Sponsored Programs is available to assist in the interpretation and implementation of Cost Transfer procedures.

Process

To request a cost transfer, the following steps will guide the process:

1) The Grant Manager shall complete the Cost Transfer Request Form, signed by both themselves as well as the Grant Manager/Program Administrator for the other fund/project/account, and submit it to the Grant Accountant responsible for the sponsored program.
2) If the Cost Transfer is more than 90 days old, the Grant Manager will provide additional information and obtain the signatures of the Program Administration and the Business Office.

3) The Grant Accountant shall prepare a journal entry to transfer the cost and shall submit the journal entry, Cost Transfer Request form and supporting documentation to the District Business and Financial Services Office.
4) Business and Financial Services will review and complete the Cost Transfer process. The transfer will be available for review in the Financial Management System by the next monthly financial statement.

COST TRANSFER REQUEST
(within the 90 day window)

Instructions: Please provide the information requested below. This can be found in Galaxy using the View Detail Account screen. If the cost to be transferred will move from one project to another project, the request to transfer costs must be approved by the Project Director of both accounts. Once complete, please send this form to the project's primary fiscal representative.

Date of Request:	
Name/Title Person Requesting Transfer:	
Brief Description of Cost to be Transferred:	
PO/Contract/Payment on Demand #:	Transaction ID #:
Transaction Date:	Amount:
From Account #	**To Account #:**
Name of Project:	Name of Project:
Project Director:	Project Director:
Reason for the Cost Transfer Request:	
Does this transfer require prior approval from either funding source? ☐ Yes ☐ No (If yes, please attach prior approval.)	
Has back-up documentation, such as Time and Effort Reports, been updated to align with the proposed change? ☐ Yes ☐ No (If yes, please attach.)	
Has more than 90 days lapsed since the initial transaction date? ☐ Yes ☐ No If Yes, additional approvals are required. Please consult the Cost Transfer Process.	

By signing below, the Project Director(s) or their delegate(s) certifies that the cost transferred is an appropriate expenditure for the sponsored project account charged and that the expenditure complies with the terms and restrictions governing that sponsored project account.

Expense Transfer Approved by:

Project Director	Project Director
Signature	Signature
Date	Date

Indirect Cost Recovery and Distribution

Purpose

Sponsoring agencies recognize that recipient institutions incur indirect costs for common or joint objectives. These costs cannot be readily identified with a particular grant, contract, or other sponsored agreement. Funding agencies use Indirect Cost (IDC) Recovery to reimburse the District and its subrecipients for expenses incurred in supporting projects funded by sponsored agreements. This administrative procedure outlines the District process for Indirect Cost Recovery and Distribution.

Definitions

Encumbered Expense: An expense that the Grant Manager expects to make, but it has not yet been obligated.

Grant Manager: This is a generic term to reference the person responsible for approving all expenses for the sponsored project. This person is usually listed as the principal contact on the Grant Award Notification or other award documents. This person is often referred to as Project Director or Principal Investigator and may include Faculty, Administrators, or Classified personnel.

Indirect Costs: As defined in Uniform Guidance (eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), indirect costs are classified into two broad categories: Facilities and Administration. Facility costs include such expenses as depreciation, equipment and capital improvements, operations, and maintenance services, while administrative costs include such services as financial accounting and research compliance.

Liquidated Expense: An obligated expense for which RCCD has paid. Likewise an unliquidated obligation is an obligated expense, but RCCD has not yet paid the vendor or the subrecipient for the expense.

Obligated Expense: An expense for which RCCD has committed to pay; the point of obligation for varying types of expenses is different depending on the expense. For example, materials and supplies are obligated when the vendor accepts the Purchase Order, while travel is obligated when it is taken.

Sponsoring Agency: The agency that awards the grant, contract, or cooperative agreement to RCCD and that may reimburse RCCD for its indirect costs, although the degree to which sponsoring agencies reimburse is dependent on legislation and program guidelines.

Process

Indirect Cost Recovery

Riverside Community College District is eligible to receive IDC recovery on grants, cooperative agreements, and contracts that allow for such recovery or return.

To facilitate this return, the Office of Grants and Sponsored Programs works with the Office of Business and Financial Services to negotiate the District's IDC recovery rate with the District's cognizant agency, the U.S. Department of Health and Human Services. The District has negotiated both an on campus and off campus rate. Current rates for sponsored agreements are available from the Office of Grants & Sponsored Programs.

The District and its colleges will request full IDC recovery on all sponsored agreements whenever the funding source allows full recovery. Only under well supported and justified circumstances shall the District or its colleges request and/or negotiate IDC recovery below the current negotiated rate or waive the collection of indirect cost recovery altogether. For sponsored agreements managed by a College program, the Vice President for Business Services is authorized to request and/or negotiate an IDC recovery less than the full amount allowed. For sponsored agreements managed by a District program, the Vice Chancellor for Institutional Advancement and Economic Development is authorized to request and/or negotiate an IDC recovery less than the full amount allowed.

When developing applications for sponsored programs, generally, the maximum allowable Indirect Cost Rate is included in the Request for Proposals. If necessary or desired, the proposal development team may request a lower indirect cost rate in the project proposal and include that rate in the proposal application. As such, if a project team would like to request a lower indirect cost rate on their project, the grant manager shall discuss this with the proposal development team and seek approval from the appropriate individual prior to submission of the project application.

Indirect Cost Distribution

Indirect cost recovery is available after direct costs are obligated and liquidated, meaning that direct costs must be expended (paid) before indirect cost recovery can be recovered and distributed. Once IDC is recovered on a grant or contract, it is the District's policy to distribute those funds to the colleges and/or district accordingly.

The distribution rate will be determined by the District Budget Advisory Council and approved by the District Strategic Planning Council and Chancellor's Cabinet on a five-year cycle, utilizing information compiled by Business and Financial Services to assess the percentage of grant-related indirect costs at the college- and District-level.

When a program located at a college receives funding for a sponsored project that allows full or partial Indirect Cost Recovery, the recovered indirect costs will be shared between the college and the District at the current distribution rate. The IDC recovery returned to the College will be utilized/distributed per college policy as decided by the President's Council. The IDC recovery that is returned to the District will be utilized/distributed per District policy as decided by the Chancellor's Cabinet.

When a program located at the District office receives funding for a sponsored project that allows full or partial Indirect Cost Recovery, 100% of the recovered indirect costs will remain at the District and will be utilized/distributed per District policy as decided by the Chancellor's Cabinet.

Allowable Use of Indirect Cost Recovery

There are no federal or state restrictions on how recovered indirect costs can be used. These funds need not be allocated in the same categories and proportions used to determine the indirect cost recovery rate. Accordingly, the District, its colleges, and its programs have the discretion to reinvest such funds to best address their needs. The colleges and the District Office will each determine through written process how they will prioritize the use and distribution of Indirect Cost Recovery taking into consideration, but not necessarily limited to, the following recommendations:

1) Distribution of indirect cost recovery to administrative/operational, instructional, and student support units is intended:
   a. To provide the needed infrastructure and enhanced capacity to impacted support systems necessary to effectively and efficiently manage grant-funded projects, such as Grants, Business, Purchasing, Human Resources, and Institutional Research;
   b. To enhance institutional support for innovation and scholarship;
   c. To increase program competitiveness in state and national grant competitions;
   d. To provide direct incentive for instructional and student support units to support in program enhancement and expansion, innovation, and scholarship; and
   e. Other items deemed appropriate by the institution to enhance, strengthen, and/or maintain the sponsored program function.

2) It is anticipated that indirect cost recovery will fluctuate from year to year and should not be considered a reliable source of funding for permanent personnel without careful consideration and review of the total annual average amount of recovery in the past five years and forecasted funding opportunities in the next five years.