

LOS RIOS COMMUNITY COLLEGE DISTRICT

2015-16 Tentative Budget

Presented to the Board of Trustees
June 10, 2015

American River College • Cosumnes River College • Folsom Lake College • Sacramento City College

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Meritorious Budget Award

Each year, the Association of School Business Officials International (ASBO) presents their Meritorious Budget Award to school districts who exhibit excellence in the preparation and issuance of their school system budgets. This award is presented to those districts whose budgets are judged to conform to the principles and standards of the ASBO International Meritorious Budget Awards Program.

ASBO requires that the budget document be technically well prepared, easy to read, that information flows in a logical sequence, narratives are clear and understandable, and that the document is free of spelling and grammatical errors. In addition, there are many specific requirements of information that should be included in the document, section by section. After initial submission, submitters must also respond to the previous review team recommendations regarding any information not meeting criteria and standards.

Los Rios Community College District submitted its budget for consideration for the first time in 2008-09. The District was very proud to be an award recipient in the first year of submission and become the first California Community College to receive it. The 2014-15 Budget Book utilizes the same format as 2008-09. The District does not submit annually as a cost-saving measure.

Association of School Business Officials International



This Meritorious Budget Award is presented to

Los Rios Community College District

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008-2009.

The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.

Angela Peteman
President

John D. Munn
Executive Director



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Chancellor's Message

California's 112 community colleges are largely dependent on the state for funding their instructional and student services programs. And the state, in turn, remains dependent on stock market gains and often-volatile income tax revenues for much of the funding that the state of California invests in our community colleges. The good news for 2015-16 is that state tax revenues are surging – based heavily on the performance of the markets and the income of a relatively small group of the wealthiest Californians – and the result is billions of dollars in additional revenue. For Los Rios and all of California's community colleges, the short-term result of Gov. Brown's May budget proposal is the largest single-year proposed funding increase in memory.

The sobering news is that even with the proposed increase in funding, California's community colleges would remain about \$750 million below where we were before the Great Recession (with dollars adjusted for inflation). Even so, the Los Rios District is appreciative of the governor's commitment to community colleges as spelled out in his updated spending plan for 2015-16. His proposal, and early indications from legislative actions, shows that California's political leadership is reaffirming its commitment to and focus on the access and success that is so important to our students and their goals.

For example, the governor has proposed a 3 percent increase in funding for enrollment growth. For Los Rios, we are anticipating 2 percent growth in our mid-range budget and are planning for the potential of 3 percent. That 2 percent growth in enrollment translates to an additional \$4.9 million, and the full 3 percent growth means a total increase of \$7.3 million. Achieving growth will require a focused, collaborative commitment to enrollment management in the months ahead. Our District is still emerging from five years of drastic cuts, from 2008-09 through 2012-13. It is a challenge to go from reductions to growth. The District and the Los Rios Colleges continue to work to spread the word that there are courses open and classroom seats available.

Looking forward, the direction that the 2015-16 state budget appears headed is a strong follow-up to the enacted 2014-15 budget, which signaled the state's continuing commitment to addressing debt issues and developing a reliable "rainy day" fund to help the state weather significant fluctuations in volatile tax collections. Indeed, one reason Los Rios weathered the last downturn and will be prepared when the next inevitable recession comes is our core value of fiscal prudence and caution. We celebrate the Governor's proposed budget while still thoughtfully planning for the many challenges ahead, including the shifting of public employee retirement costs to us.

Both of California's two major public employee pension funds – the California Public Employees' Retirement System and the California State Teachers' Retirement System – have significant unfunded liabilities. The need to fund these liabilities is compelling. The challenge is finding the resources to do so without compromising our programs and services.

Another critical matter facing California is the current drought. Leading by example, it is important to reduce our water consumption. The one-time appropriation in the Governor's proposal is an excellent opportunity to fund upgrades throughout the district to reduce consumption both now and into the future.

For 2015-16, we look forward to expanding and enhancing access and opportunity for our students, to help guide them to find their success in the classroom and community. Our seasoned, dedicated faculty and staff are ready to engage the next wave of motivated students, driven by the prospect of increased enrollment. To be sure, the effects of the Great Recession continue to linger. But we continue to be optimistic about the future for our District and our students, and for how the educational opportunities we provide help shape our students' futures for the better.



Chancellor's Message

The recent Big Day of Giving philanthropic effort – which raised thousands of dollars to help support our students – is yet another reminder of the greater Sacramento community's commitment to and generosity toward the Los Rios Colleges and our resilient students.

The Los Rios Community College District is a unique place with an enviable reputation for academic excellence, community commitment and fiscal stability.

On behalf of the Los Rios Board of Trustees and all our employees, we pledge to continue to be responsible stewards of our financial resources as we work together with all our community partners to provide the means by which our students can change their lives and enrich their community.

Brian King



Executive Summary

INTRODUCTION

The Los Rios Community College District is a two-year public college district that serves the greater Sacramento region totaling nearly two million residents. Los Rios includes four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City Colleges, serving students at their main campuses as well as education centers in Davis, Elk Grove, Natomas, Placerville, Rancho Cordova and West Sacramento. The colleges offer AA/AS degrees, certificates and transfer education opportunities. The District's 2,400 square mile service area includes all of Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Nearly 80,000 students are enrolled in our colleges.

The annual budget is an important component in communicating to the district's constituents and is one of the most significant responsibilities and requirements for a community college district. The budget outlines the utilization of available financial resources and serves as a planning document for the year.

The budget process begins in January with the release of the Governor's proposed budget for the upcoming year. The January proposal reflects the Governor's goals and objectives for the forthcoming year and highlights significant issues, policies, and initiatives of the Administration. For community colleges, which are primarily State funded, the January proposal is an early indicator of potential strategic changes in programs as funding proposals are linked to programmatic requirements. At the May Revise, the Governor updates his initial proposal to reflect changes in projected revenues as well as appropriations, which generally are the result of

dialog and negotiations with the State's legislative bodies following the January proposal. With the issuance of the May Revise, the legislature begins its final budget process which, by law, is to result in a budget by June 15th for the Governor to sign by June 30th.

Because the State can dictate to a considerable extent the manner of how funds are earned and expended, a district's budget is largely contingent upon the adoption of the State Budget Act.

STATE BUDGET OVERVIEW

California's budget turned the corner in 2012-13 primarily due to the passage of Proposition 30. The State had been operating with a structural deficit since the dot.com 'bust' in 2000. Deficits were rolled to future years with the hope that revenue growth would outpace spending. However, the recession and slow recovery compounded the budget issues resulting in, by most standards, the State's worst budget crisis. The impact to community colleges was funding reductions to both instructional and categorical programs, deferrals of revenues, and no cost of living increases.

In November 2012, Proposition 30 was passed which increased tax revenues from raising the State sales tax rate and tax rates for high income taxpayers. Revenues generated by Prop. 30 are being used to support base funding and pay down "the wall of debt" accumulated since 2000. In addition, revenue growth from the economic recovery provided the opportunity to restore funding for critical programs and services in 2013-14, 2014-15, and again in 2015-16.



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January Proposal – Community Colleges

The January proposal for fiscal year 2015-16 included 2% for growth at \$107M and a cost of living adjustment (COLA) of 1.58% or \$92.4M. In addition, the proposal included \$125M to increase the basic allocations and funding per student rates for the system. The total of these items would increase general apportionment by 5.7%.

Prior budgets included deferring payment of revenue entitlements both within the current year and to the following year (inter-year). Deferrals are one component of what the Governor refers to as “the wall of debt” the State has amassed through deferrals and borrowing since 2000. The 2011-12 budget inter-year deferral totaled \$961M. With the January proposal, the deferral will be entirely paid off in 2014-15.

Enrollment fees were maintained at \$46 per credit unit. Enrollment fees were \$20 per unit in 2008-09, reflecting a 130% increase in the intervening years.

The Governor continued to demonstrate his commitment to student success by increasing the allocation for the Student Success and Support Program (SSSP) by \$100M and also a \$100M augmentation for the Student Equity Program (SEP) which aims to close gaps in access and achievement for underrepresented student groups as identified in Student Equity plans. SSSP funding for 2014-15 was \$200M and SEP was funded at \$70M.

Another component of the “wall of debt” is liabilities to K-12 and Community College districts for claims resulting from mandated activities. In 2014-15, the CCDs received \$49.5M distributed on a per FTES basis toward past claims. For 2015-16, the Governor proposed \$351.3M. However, he did not propose any funding for Scheduled Maintenance and Special Repairs (SMSR) and Instructional Equipment and Library Materials (SIEF&LM). Those two programs had received \$148M in 2014-15. In place of funding SMSR and SIEF, the Governor gave districts the option to direct the mandate payments toward those programs or other purposes.

The Governor proposed \$39.6M for energy efficiency efforts and/or training from funding realized by the passage of Proposition 39.

Adult Education has been a focus of the Governor’s since 2012-13. During the budget downturn, K-12 districts were allowed to “flex” their adult education funding. Many districts chose to reduce or even eliminate adult programs to use the funds for compulsory K-12 programs. For 2012-13, the Governor initially proposed to shift all Adult Education to the CCCs. Adult Education in the State has primarily resided in K-12 districts although some CCDs have large programs. There were many programmatic and logistics issues that would need to be addressed for a shift of this magnitude. Recognizing the need for planning, the Governor instead funded regional planning grants for implementation in 2015-16. The Governor’s January 2015 proposal, however, was quite different from the one proposed in 2012. Adult Education would be operated as regional programs where K-12 districts could still be the primary delivery means.



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Funding was proposed at \$500M with most of that going to maintenance of effort.

May Revise Proposal

The Governor's May Revise for 2015-16 reflects changes to revenue forecasts since the January proposal for both the current and budget year. The May Revise also typically includes modification in funding and/or policy proposals based upon legislative and constituent

responses to the January proposal. Due to strong revenue growth in 2014-15, the May Revise augmentations yield one of the best budget proposals in many years. The Governor continues to exercise caution by meeting funding obligations under Proposition 98 with one time allocations rather than on-going. By doing so, he hopes to avoid historic State budget cycles of boom to bust to boom to bust. The line items in the budget were primarily the same as the January proposal. However, with the exception of the COLA, all were increased over January. There were some new allocations as well.

Description	January Proposal	May Revise	Comment
COLA	\$92.4M (1.58%)	\$59.3M (1.02%)	Statutory Rate decreased between January and May
Growth	\$106.9M (2.00%)	\$156.6M (3.00%)	Recognition of demand especially in districts located in southern California
Basic Allocation	\$125M	\$266.7M	Funding is intended to help districts pay for increases to employer contributions for retirement benefits (STRS/PERS)
Mandate Past Claims	\$361M	\$626M	To be distributed on per FTES basis to all districts regardless of past claim liability; unrestricted funds
Increase Regular Faculty	N/A	\$75M	Funding to support more full-time faculty positions. Stratified requirement using full-time to part-time ratio.
Student Success & Support	\$100	\$100	Program funded at \$200M in 2014-15, a \$100M increase over 2012-13
Student Equity	\$100	\$115	New program for 2014-15 funded at \$70M; 2015-16 total \$185M
COLA for Categorical programs	0	\$2.5M	1.02% for EOPS, CalWORKS, DSPS, and Child Care Tax Bailout.
SMSR/SIEF	0	\$148M	One time funding at the same level as 2014-15.
Basic Skills Program	0	\$60M	Grant funding for programs to aid success of basic skills students



Executive Summary

Proposition 39 funding was reduced slightly. Other proposals include \$2M toward a pilot to foster collaboration with CSU for basic skills. The Revise also included an increase of \$15M for the Institutional Effectiveness Partnership Initiative and \$25M increase in Awards in Innovation for Higher Education. The Revise modified the January proposal for Adult Education primarily in terms of governance.

Subsequent to the May Revise, the budget sub-committees of the State Senate and Assembly take action with each house developing their own proposals before voting on a joint proposal for the Governor to sign. For the most part, budgets enacted under Governor Brown have been very close to his May Revise.

LOS RIOS' PROJECTED REVENUE INCREASES

Using the May Revise as the basis for the Tentative budget, Los Rios anticipates the following funding augmentations for 2015-16:

Growth	\$4.9M
COLA	\$2.7M
Basic Allocation Increase, includes EG Center	\$12.8M
Student Success & Support Program (SSSP)	\$4.0M
Student Equity	\$2.0M
New Faculty Funding	\$3.3M
SMSR/SIEF & LM – One-time Only (OTO)	\$6.6M
Prior Years' Claims for Mandated Costs (OTO)	\$28.7M

Restoring Access (Growth)

Workload for community colleges is measured by Full-Time Equivalent Students (FTES). A large share of the reductions in funding in 2009-10 and 2011-12 were to general apportionment with corresponding workload reductions. Los Rios' 2008-09 funded level was 53,013 FTES. For 2014-15, the base is 50,040.

Restored FTES of 2,127 at the first principal apportionment (P1) for 2014-15 brings the projected base for 2015-16 to 52,167 still 846 below 2008-09. Because Los Rios had unfunded FTES, it has qualified for the maximum allowable restoration. The table below recaps the reductions and restorations since 2009-10. As of the end of 2013-14, Los Rios still had 65% to restore. However, most of that was made up at P1 for 2014-15. Both 2014-15 and 2015-16 are estimates in the table below.

Fiscal Year	Statewide		Los Rios	
	(Reduction) /Restoration	Balance	(Reduction) /Restoration	Balance
2009-10	\$ (189,725,000)	\$ (189,725,000)	\$ (8,692,000)	\$ (8,692,000)
2010-11	126,000,000	(63,725,000)	6,052,000	(2,640,000)
2011-12	(385,000,000)	(448,725,000)	(18,198,000)	(20,838,000)
2012-13	48,893,000	(399,832,000)	3,282,000	(17,556,000)
2013-14	86,047,000	(313,785,000)	5,691,000	(11,865,000)
2014-15	140,385,000	(173,400,000)	9,423,609	(2,441,391)
2015-16	156,600,000	(16,800,000)	4,900,000	2,458,609



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New Growth Rate Formula

Scheduled for implementation in 2015-16, Senate Bill 860 specified new requirements for the distribution of growth funds. Restoration of prior reductions will no longer be a factor. The Chancellor’s office was tasked with developing a formula in accordance with SB 860. The new formula must support the primary missions of the system and be based on each community’s need for access to community colleges. The primary factors in the formula are the number of people within the district’s boundaries with no college degree and the number of people who exhibit signs of being disadvantaged, e.g., unemployed. Los Rios’ rates are low compared to rates under the former formula which was based upon population changes. However, the growth rate appears sufficient relative to demand at this time. If growth is funded at 3%, Los Rios’ growth entitlement is 2.19%.

Cost of Living Adjustment (COLA)/Basic Allocation Increase

The 2015-16 COLA of 1.02% follows 0.85% for 2014-15 and the 2013-14 COLA of 1.57%. COLAs were not funded from 2008-09 through 2012-13. The cumulative increase for those years that statutorily should have been funded is 15.8%. For Los Rios, the cumulative foregone revenue through 2012-13 totaled over \$138M. The increase to the basic allocation and student funding levels is not intended to make up for lost COLA’s but rather as an acknowledgement of the need to provide some additional base funding in light of the increased pension burdens described next.

California State Teachers’ Retirement System (STRS)

The Governor’s plan to fund the \$74B unfunded liability of STRS was perhaps the most critical element of the 2014-15 budget. The goal is to achieve full funding by 2045-46. The largest share will be borne by employers, more than doubling the current contribution over seven years. Employees also have an increase to their contribution and the State will contribute more as well. Los Rios’ contribution for STRS in 2013-14 for general purpose and categorical services exceeded \$9M. The 2014-15 increase is projected at \$700,000 and the 2015-16 increase will require another \$2.1M. This does not include the increased contributions required of employees. Following is a table of the rate increases in the Budget Act that began in 2014-15.

Year	Employer	Employee Contribution	
		Pre-PEPRA*	Post-PEPRA*
2013-14	8.25%	8.00%	8.00%
2014-15	8.88%	8.15%	8.15%
2015-16	10.73%	9.20%	8.56%
2016-17	12.58%	10.25%	9.205%
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21+	19.10%	10.25%	9.205%

**PEPRA stands for Public Employee Pension Reform Act. The act established different pension benefits for employees who become members after 1/1/2013.*



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CalPERS

The retirement system for classified employees is in a stronger position relative to unfunded amounts. CalPERS sets its own rates and is addressing its unfunded liability by increasing employer contribution rates, again fairly significantly.

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
11.442%	11.771%	11.847%	13.05%	16.6%	18.2%

While there is widespread acknowledgement of the need to address the State's liabilities, rate increases of this magnitude will be difficult to fund without significant increases to general purpose funding. As stated earlier, the base allocation increase is intended to help districts fund the increase in pension costs.

Categorical Programs, Current Year Mandated Costs

Many programs were significantly reduced and some eliminated in 2009-10. Limited restoration occurred in 2013-14. Other than SSSP and Student Equity, the May Revise maintains funding for most categorical programs at the 2014-15 level while providing a small COLA for EOPS, DSPS and CalWORKS. The budget proposal continues the funding for mandated costs on a block grant basis. Districts have the option to waive the claims process each fiscal year to receive \$28 per FTES for providing the prescribed programs. Los Rios' share is approximately \$1.4M. A district can decline the funding and file a claim, but may wait years for the claim to be paid. Additionally, the State is allocating funds toward prior years' claims. Los Rios' has elected to receive the block grant for all three prior years.

New Faculty

How this on-going line item will be structured is still being defined. The intent is for the funds to be rolled into base funding meaning they are unrestricted. However, that is coupled with a requirement that the funds be used to improve the full-time to part-time faculty ratio by requiring additional hires above the current compliance number known as the faculty obligation number (FON).

One-time Funds - Mandated Costs Outstanding Claims and SMSR/SIEF

The proposal distributes the funds on the basis of full-time equivalent students (FTES). More detail information regarding the planned use of the funds for the mandates claims is found later in this section.

OTHER SIGNIFICANT BUDGET FACTORS

Expiration of Proposition 30 (Temporary Tax Increases)

Tax increases under Proposition 30 sunset with the sales tax portion expiring on Dec. 31, 2016 and the income tax increase two years later. Projections are that State revenues will not decrease with the expiration but there are concerns that programs could be impacted if the taxes are not extended.

Revenue Shortfalls/Structural Deficit

The State determines the total funding entitlement for each District but funds only part of the entitlement with general apportionment. The balance is comprised of other State and local resources. If those



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resources come in short of the Department of Finance estimates, districts face revenue shortfalls. Even with robust revenues in 2013-14, there was still a deficit of .45%. The system started 2014-15 with a structural deficit of approximately 0.5% which is included in the District's budget assumptions for 2014-15 and 2015-16 as well. The structural deficit is due to the system funding stability and restoration of \$30 million without the State including this in base funding.

California community colleges are funded by: general apportionment, local property taxes, student enrollment fees, and most recently, revenues from the Education Protection Account (EPA) established by Proposition 30. A sub-set of local property taxes is taxes received from redevelopment agencies (RDAs). RDAs were dissolved in 2011-12 to increase local property tax revenues for K-12 and community college districts. Property tax revenues are a significant component of the State's funding for Proposition 98 (K-14). The State's formula for community college general purpose funding is as follows:

- + Determine each district's revenue entitlement (basic allocation plus funding for students served), then fund by:
 - Projected total property tax revenues (including RDA)
 - Projected total enrollment fees
 - Projected Educational Protection Account revenues
- = Balance remaining is funded by State General Apportionment

If property taxes or enrollment fees come in short of projections, the State does not increase general apportionment. Rather funding is "deficited" meaning districts do not receive their full revenue entitlement.

Shift in Funding Sources

Another area for possible concern is the underlying change in sources supporting the annual funding for California's community colleges. The shift to higher reliance on property taxes, enrollment fees and temporary taxes (EPA) without guaranteed backfill by the State general fund is problematic. In 2008-09, 66% of the funding for CCCs was State General Fund. In 2014-15, that same source is 40%.

Revenue Source	\$ in Millions	
	Statewide	Los Rios
Apportionment	\$ 2,303	\$ 149
Property Taxes	2,201	55
Student Fees	399	15
EPA	820	41
Total Revenue	5,723	260
Deficit	88	4
Total Entitlement	\$ 5,811	\$ 264

Source: 1st Principal Apportionment for 2014-15

State Facility Bond

In spite of billions of dollars needed for community college capital facility projects, there is no education bond slated for any upcoming statewide ballot. Additional information regarding Los Rios' projects that are eligible for State bond funds can be found in the Information section under "Capital Facilities Program."



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Schedule of Historical and Budget Year Categorical Program Funding

Program Name	Statewide (\$ in '000s)		2015-16	Los Rios (\$ in '000s)				% Change 2015-16 to 2008-09
	2008-09	2014-15	May Revise Proposal	2008-09	2013-14	2014-15	2015-16	
<i>Academic Senate for the Community Colleges</i>	\$ 468	\$ 468	\$ 468					
<i>Apprenticeship</i>	14,641	7,174	31,433	\$ 1,546	\$ 758	\$ 529	\$ 758	-51%
<i>Apprenticeship - K12</i>		15,694	20,491				29	
<i>Basic Skills</i>	33,100	20,037	20,037	811	553	533	506	-38%
<i>Child Care Tax Bailout</i>	6,836	3,350	3,350	369	181	181	181	-51%
<i>Disabled Students Programs and Services</i>	115,011	114,223	115,388	4,618	3,458	4,966	4,718	2%
<i>Economic Development ¹</i>	46,790	72,929	72,929	3,374	1,076	597	472	-86%
<i>EOPS</i>	106,786	79,273	80,082	4,639	3,367	3,370	3,202	-31%
<i>CARE</i>	15,505	9,332	9,427	764	436	438	416	-46%
<i>Equal Employment Opportunity</i>	1,747	767	767	42	17	16	15	-64%
<i>Foster Care Education Program</i>	5,254	5,254	5,254	169	165	165	157	-7%
<i>Fund for Student Success (MESA)</i>	6,158	3,792	3,792	219	152	152	144	-34%
<i>Student Success & Support Program</i>	101,803	201,683	301,683	4,583	4,181	9,303	13,257	189%
<i>Student Equity</i>		70,000	185,000			3,250	5,069	
<i>Nursing</i>	22,100	13,378	13,378	304	399	424	403	33%
<i>Online Education Platform & Professional Dev.</i>		10,000	10,000					
<i>Part-Time Faculty Compensation</i>	50,828	24,907	24,907	2,249	1,102	1,102	1,102	-51%
<i>Part-Time Faculty Health Insurance</i>	1,000	490	490	104	51	51	51	-51%
<i>Part-Time Faculty Office Hours</i>	7,172	3,514	3,514	204	98	98	98	-52%
<i>Physical Plant and Instructional Support</i>	27,345	148,000	148,000	1,108	1,216	3,316	3,316	199%
<i>Special Services for CalWORKs Recipients</i>	43,580	34,545	34,897	2,770	1,734	1,755	1,667	-40%
<i>Student Financial Aid Administration (BFAP)</i>	51,269	69,421	69,421	2,356	2,862	2,884	2,740	16%
<i>Telecommunications & Technology (TTIP)</i>	26,197	21,790	21,790	144				
<i>Transfer Education and Articulation</i>	1,424	698	698	289	92	200		
Total Categorical Funds	\$ 685,014	\$ 930,719	\$ 1,177,196	\$ 30,662	\$ 21,898	\$ 33,330	\$ 38,301	25%

* 2015-16 amounts are shown at 95% of 2015-16 (minimum guarantee by the State). Some programs are grant based and only known, current year awards are listed. Proposition 39 not shown.

¹ Economic Development statewide increase reflects a one-time augmentation of \$50M



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BUDGET FORECAST

Although the COLA was only 0.85% in 2014-15, the district is expected to realize sufficient growth revenues as well as an increase from the funding for the West Sacramento Center to close the year with a balanced budget.

During the budget crisis, the District funded significant cost increases in its employee benefit programs as well as step and column movement for salaries. Reductions were made in staffing levels for the instructional program and through attrition in other areas. Operational allocations were also reduced and employees shouldered a portion of the medical premium increase. Those cost reductions as well as some one-time resources and reserves enabled the district to preserve its salary schedules and avoid any layoffs.

The District's budget planning as revenues are slowly restored continues to focus on three primary interests:

- Preserving core programs and services for students
- Protecting regular employees
- Maintaining fiscal stability

Per Board action, capital outlay project reserves were designated to support the general fund until sufficient revenues were restored. The limit on reserves was set at \$26M. The total draw through 2013-14 was \$15.8M. If reserves are used for 2014-15, it will be to support one-time salary improvements at the Board's discretion. No reserves are needed to support base compensation and benefits.

The \$15.8M is from the capital outlay projects fund only. The District utilized general fund set-asides and one-time funds as well. For 2009-10, the District did not draw upon reserves as continuing and one-time resources set-aside from 2008-09 were consumed and American Recovery and Reinvestment Act funds offset categorical program reductions. For 2010-11, the District ended the year with an increase in General Fund reserves of over \$6.9M from Growth funds of \$6.1M, and a one-time payment for mandate claims. The increase in reserves from 2010-11 was mostly consumed in 2011-12 and \$6.4M in reserves were drawn from the capital outlay projects fund. For 2012-13, \$5.6M was required bringing the cumulative total to \$12.0M and \$3.8M was used in 2013-14 for the total draw of \$15.8M.

Revenue Assumptions

The District budget process uses three potential revenue assumptions. As had been long-standing practice prior to the 2008-09 reductions, the revenue assumptions assume a base level expenditure plan (X budget) that is then increased corresponding to the higher revenue levels in the Y and Z budgets. The X budget for 2015-16 will include the COLA of 1.02% as well as the expected base funding for the Elk Grove Center. The Center was approved by the Board of Governors in January 2015 and will achieve over 1,000 FTES in 2014-15 making it eligible for \$1.1M in basic allocation funding. The X budget also includes an estimate for the District's share of the overall base allocation increase at \$11.7M. The District spends at the X level until revenues above that level are realized.



Executive Summary

Y budget includes growth at 2% and lottery revenues at \$700,000. The District's growth rate under the new formula is 2.19% if growth is funded at 3%. The Z budget anticipates additional growth revenues to 3% and lottery revenues at \$1.4M above X budget.

In 2013-14, the District maintained the size of its instructional program while achieving growth funding by being funded for over cap students. For 2014-15, 2% or 33.5 FTEF were added to achieve restoration funding through additional course offerings. The District's growth funding at P1 is 3.75% and FTES from the summer 2015 term will be reported under 2014-15 to ensure the District achieves the maximum growth funding for the year.

Appropriations

Instructional Program Increase - For 2015-16, 2.5% additional instructional FTEF is allocated. The District is also expanding its instructional offerings through its apprenticeship and public safety partnerships. The Rancho Cordova Center, opening in fall 2015, received 14 of the growth FTEF. The goal is to achieve 1,000 FTES at the center in 2015-16. With productivity improvements, the growth goal for the District is 760 FTES higher than the District's funded growth to mitigate the impact of shifting summer FTES to 2014-15.

Growth in staffing - During the downturn, the District reduced through attrition regular faculty, classified, and management positions. Other savings were achieved primarily through operational reductions and re-direction of appropriations. For 2015-16, the District has begun to restore positions with the addition of eighteen

growth positions in faculty and two growth positions in classified. A new management position was authorized in 2014-15 for the Elk Grove Educational Center. A dean will likely be added during 2015-16 for the Rancho Cordova Educational Center. Classified staffing for the new center facility, which is officially planned to open during the fall 2015 semester, will be added from funding that was banked for future center staffing prior to the downturn.

Other Cost Increases

As described earlier, revenue reductions and no COLAs meant no new funding to support increases for salary step and column movement, health and welfare benefits, and other payroll and operational costs. The cumulative increase in health premiums since 2008-09 is 64% or \$480 per month for the plan selected by most employees. Employees are shouldering part of that increase by paying \$96 per month toward premiums. In 2014-15, the District expanded its offerings for medical insurance. Employees may choose from traditional HMO plans from three different carriers and a high deductible health plan that can be used in conjunction with a Health Savings Account. For 2015-16, the District received a rate pass on its primary HMO plan and slight increases for the other plans. This means more of the COLA can be directed toward base salaries and other compensation items.

Employer contributions to CalPERS, covering classified employees, have increased 2 points since 2008-09, an average increase of almost \$1,200 per classified employee. Other cost increases are projected including step increments net of decrements, and dental insurance. The STRS increase for 2014-15 is estimated at \$2.03M.



Executive Summary

Operational cost increases include utilities, which have risen due to rate increases and the increase in total square footage. The District is actively working to reduce its utility costs by lowering consumption. Utility costs increased 9% from 2008-09 to 2013-14.

One-time Appropriations

Based upon the Governor's January proposal, the unrestricted block grant for past mandates claims was estimated and a recommendation made by the District's budget committee to appropriate the funds toward SMSR, SIEF&LM, a set-aside to support amortizing funding the future PERS and STRS increases over ten years, a partial restoration of reserves and backfilling the deficit. Other priorities include non-instructional equipment funding as well as monies for safety and security and health and wellness programs.

If funding is realized at the much higher amount in the May Revise, the spending plan will be revisited. One area of need is funding to support water conservation efforts. The District already is engaged in multiple infrastructure projects that will result in a reduction in water usage. However, there is funding needed for projects to replace bathroom fixtures and improve landscape irrigation systems. These projects are especially important in light of the drought but will provide long-term benefit to the environment during normal weather times as well.

Finally, even with the proposal for SMSR/SIEF, the recommendation to also use the Mandate funds to support this activity will likely remain.



Historical Overview

The Los Rios Community College District is celebrating its 50th year in 2015-16. It was formed in 1965 as a result of the consolidation of ten separate K-12 “feeder” districts. At the time of its organization, the District consisted of two colleges: Sacramento City College and American River College. In 1970, the California Community College Board of Governors (BOG) and California Post Secondary Educational Commission (CPEC) approved the creation of Cosumnes River College serving the southern portion of the District. In February 2004, Folsom Lake College achieved college status.

In 2014-15, Cosumnes River College’s Elk Grove Educational Center was approved by the Board of Governors. The Center serves the southernmost part of the District which is one of the fastest growing areas of the region. The Elk Grove Educational Center brings the total approved centers to five with Folsom Lake College’s El Dorado Center, American River College’s Natomas Center, and Sacramento City College’s Davis and West Sacramento Centers. In addition, American River College operates the Sacramento Regional Public Safety Training Center (SRPSTC). Although not an official center, the SRPSTC offers basic academy and in-service training in law enforcement, fire, and other public safety areas.

The District served nearly 77,000 students in fall 2014. While this is down considerably from the District’s peak of 92,000 in spring 2009, it still reflects a 26% increase over the 61,000 students served fifteen years ago. The past decade and half, even adjusted for down years in 2009-10 through 2013-14, has been a period of remarkable growth. Based upon enrollment, the District is the second largest community college system in California and one of the largest in the nation.

Covering nearly 2,440 square miles, the District operates in five contiguous counties including Sacramento County, El Dorado County, Placer County, Yolo County, and Solano County. It encompasses the Cities of Sacramento, Elk Grove, Davis, Folsom, West Sacramento, Rancho Cordova, Citrus Heights, and various other Sacramento County municipalities.

Enrollment growth has slowed especially in the northern part of the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCC projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students. In 2014, the CCCC is projecting slightly less than 80,000 students for fall 2018. Significantly lower projections likely mean deferring some facility projects that were planned to meet the much higher projections. That is somewhat fortunate given the lack of State funding to support facility projects. The Rancho Cordova Center is the final leg of the District’s plan for educating a region. With its completion, the District will have opened the first phase for each of its centers and is currently planning for the construction of the second phase of the Davis Center. The District’s facility program has added or modernized over 5.3 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

Los Rios Community College District is proud of its past and very optimistic about its future. That so many Sacramento residents will enroll in our colleges signals a healthy community with an educated workforce and a growing economy.



Values, Vision, Mission and Goals

During the 2010-11 year, students, faculty and staff across the District came together to review and update the Los Rios Community College District Strategic Plan. Originally developed in 1997, the current plan, adopted in January 2011, serves as the fourth official strategic plan for the District. The planning process involves taking a look at where we are and where we want to go as a community college district. The 2011 Strategic Plan, which serves to guide the District in 2015-16, provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student success through ongoing collaboration, evidence-based improvements, and the positive interdependence we achieve by being a “community of colleges.”

The 2015-16 District budgets are developed to reflect the educational programs of the Los Rios Community College District. The programs of the District are consistent with the mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES’ MISSION

The mission of the California Community Colleges is to provide high quality, lower division instruction for students who wish to obtain associate degrees, transfer to a baccalaureate institution, or prepare for an occupation as well as the provision of remedial English as a Second Language (ESL) and literacy instruction to all who require those services.

Primary missions of the colleges are to offer academic and vocational education at the lower division level for recent high school graduates and those returning to school; and to advance California’s economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement.

Essential and important functions of the colleges include: basic skills instruction, providing English as a second language, adult noncredit instruction, and providing support services that help students to succeed. Fee-based Community Service education is designated as an authorized function. The colleges conduct institutional research concerning student learning and retention to facilitate their educational missions and to foster student success.

By law, California Community Colleges are required to admit any resident with a high school diploma or equivalent and may admit anyone who is capable of benefiting from the instruction offered.

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

Like all plans, a vision builds upon past successes, but it does much more. The Los Rios Community College District coordinates our district and college planning activities by establishing a flexible framework of goals and directions to support innovative planning at each college and unit within the District. The current vision for the District is as follows:

VISION STATEMENT

We, the Los Rios community colleges, provide outstanding programs and services so that all students meet and exceed their personal, educational, career, and social goals. We meet the social and economic needs of the community.

In order to accomplish our vision, the District has adopted the following mission, strategic goals, and values:



Values, Vision, Mission and Goals

OUR MISSION

Relying on their professional and organizational excellence, the Los Rios community colleges:

- Provide outstanding undergraduate education, offering programs that lead to certificates, associate degrees, and transfer;
- Provide excellent career and technical educational programs that prepare students for job entry and job advancement through improved skills and knowledge, including the demands of new technologies;
- Provide a comprehensive range of student development programs and services that support student success and enrich student life;
- Provide educational services that address needs in basic skills, English as a second language, and lifelong learning; and
- Promote the social and economic development of the region by educating the workforce and offering responsive programs such as service learning, business partnerships, workforce literacy, training, and economic development centers.

In order to achieve its mission, the District has identified and embraced five strategic goals which serve as the guidelines that our colleges, centers, and offices will use in developing their own strategies for achieving our vision.

OUR FIVE STRATEGIC GOALS

1. Student Success

Our primary goal is student success: in their education, work lives, and ability to engage in an increasingly complex world.

2. Teaching and Learning Effectiveness

We are committed to providing the highest quality programs in transfer, vocational, and general education, using the best current and emerging methods and technologies.

3. Access and Growth

We will respond to the changing needs of the Sacramento region through new delivery approaches and support services.

4. Community, Economic and Workforce Development

We will promote the health and economic vitality of the region through partnerships with community groups, business and industry; staff involvement in civic affairs; occupational programs; and programs that are open to the public.

5. Organizational Effectiveness

We will continually improve organization processes to ensure institutional effectiveness, fiscal accountability and integrity.



Values, Vision, Mission and Goals

CORE VALUES

As part of the District's plan to achieve the vision for our students and communities, the District has adopted core values as guiding principles. These core values serve as the foundation upon which the District operates. The District's adopted core values include:

Student Access

We are committed to providing educational opportunity to all who can benefit in the greater Sacramento region.

Student Success

We strive to help our students achieve success in their educations, in their careers, and as contributing members of society.

Lifelong Learning

We inspire a spirit of openness and intellectual curiosity as enduring pursuits.

Serving the Community

We serve the needs and goals of our communities.

Social and Economic Development of the Community

Los Rios supports the social and economic development of our region.

Quality

We strive for the highest quality in all programs, services, and activities.

Academic Rigor

Los Rios' educational standards emphasize critical thinking and high quality educational experiences. Faculty members challenge themselves and their students to prepare for the future by expanding the body of knowledge in an atmosphere of thoughtful, unfettered expression, discussion, testing, and proof of ideas.

Career and Professional Development

We encourage and promote the continuous professional development of all administrators, staff and faculty.

Academic Integrity

Los Rios exhibits academic integrity by demonstrating forthright, honest and ethical behavior in all interactions.

Embracing Diversity and Building Community

We recognize and value the strength of our diverse backgrounds and perspectives and seek to build a community in which all constituencies are highly qualified.

Social Justice

Because diverse perspectives support the District's commitment to equality, equity, and justice, our communities are best served by ensuring that all populations are represented equitably throughout the Los Rios community colleges.



Values, Vision, Mission and Goals

Respect, Civility, Collegiality, and Ethical Integrity

These hallmarks of a collegial environment enhance our cooperative efforts and shared use of resources for providing education, training, student services, and community service.

Blame-Free Culture

Los Rios strives to create a supportive, problem-solving culture, and we recognize the proven usefulness of an interest-based approach (IBA) for achieving cooperation and effective problem solving.

The Contributions Of All Our Members

All members of the Los Rios community are encouraged to contribute to our organizational success.

Informed and Decentralized Decision-Making

We value informed decisions made by people close to the issues.

Democratic Practices

We observe democratic practices in our internal governance.

Financial Stability

Our continuing success is based on careful management of our resources.



Values, Vision, Mission and Goals

2015-16 SPECIFIC GOALS

Following are the goals established by Los Rios Community College District for the 2015-16 fiscal year. Costs associated with these adopted goals are included in the district budget.

- Reaffirm accreditation following the comprehensive visits of accreditation teams in October 2015.
- Work collaboratively to update the District's Strategic Plan.
- Increase access by adding sections to meet student needs.
- Continue to implement the Student Success and Support Program by increasing access to orientation, assessment, counseling and other student services and educational support for new and continuing students.
- Improve outcomes for student completion and achievement consistent with the goals developed per the Institutional Effectiveness initiative.
- Continue to implement strategies to close the achievement gap.
- Continue to work with our K-12 partners on implementing the plan for restoring Adult Education in our region.
- Maintain the District's prudent fiscal practices and strong internal controls consistent with the overall goals set for fund balance and audit outcome under the Institutional Effectiveness initiative.
- Monitor and manage enrollment to ensure productive use of instructional resources.
- Implement new technology for analyzing outcomes and assessing effectiveness of strategic initiatives.
- Continue to enhance the diversity of the District's workforce to better mirror the community and students we serve.
- Enhance the efficient delivery of instruction and services by implementing improvements in the District's technology systems.
- Achieve 'Center' status by the Board of Governors for the FLC – Rancho Cordova Center.
- Provide professional development for faculty, classified and management employees including focused training on new regulatory requirements.
- Continue to implement energy and water conservation measures to effectively reduce the District's consumption of resources.
- Complete multiple capital facility improvements consistent with the District's Plan for Educating a Region.
- Expand offerings in Workforce and Economic Development.
- Establish strategies with our K-12 partners to enhance the college readiness of incoming students.



Board of Trustees / Chancellor


GOVERNANCE

The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board positions are assigned to a specific area of the District and trustees are elected by constituents within the local trustee boundary. Members are elected to alternating four year terms and are not subject to term limits.

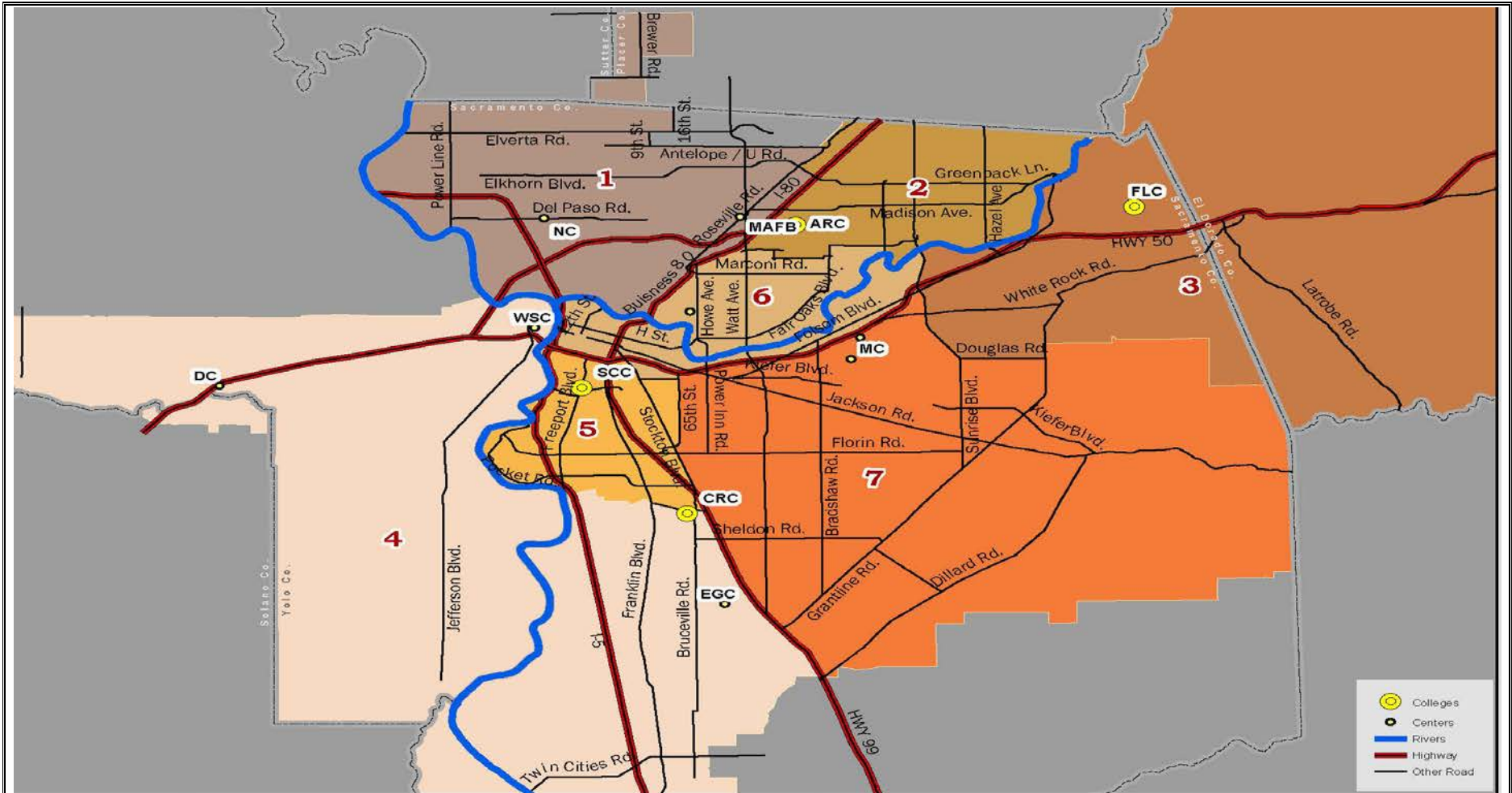
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

On February 1, 2013, Brian King, Ed.D., became Chancellor of the Los Rios Community College District. Dr. King, who previously served as the President/Superintendent of Cabrillo College in Santa Cruz County, was selected from a nationwide search and is known, among other accomplishments, for building collaborative relationships with K-12 and higher education partners. The budget is a reflection of the budget priorities set in place under Dr. King's leadership.

As Chancellor, Dr. King's primary responsibilities include overseeing the educational and financial programs of the District to ensure compliance with Board adopted policies and State laws and requirements. To this end, he oversees over 2,700 certificated and 2,100 classified full-and part-time employees.



Board of Trustees



Dustin Johnson
Area 1



Robert Jones
Area 2



John Knight
Area 3



Ruth Scribner
Area 4



Pamela Haynes
Area 5



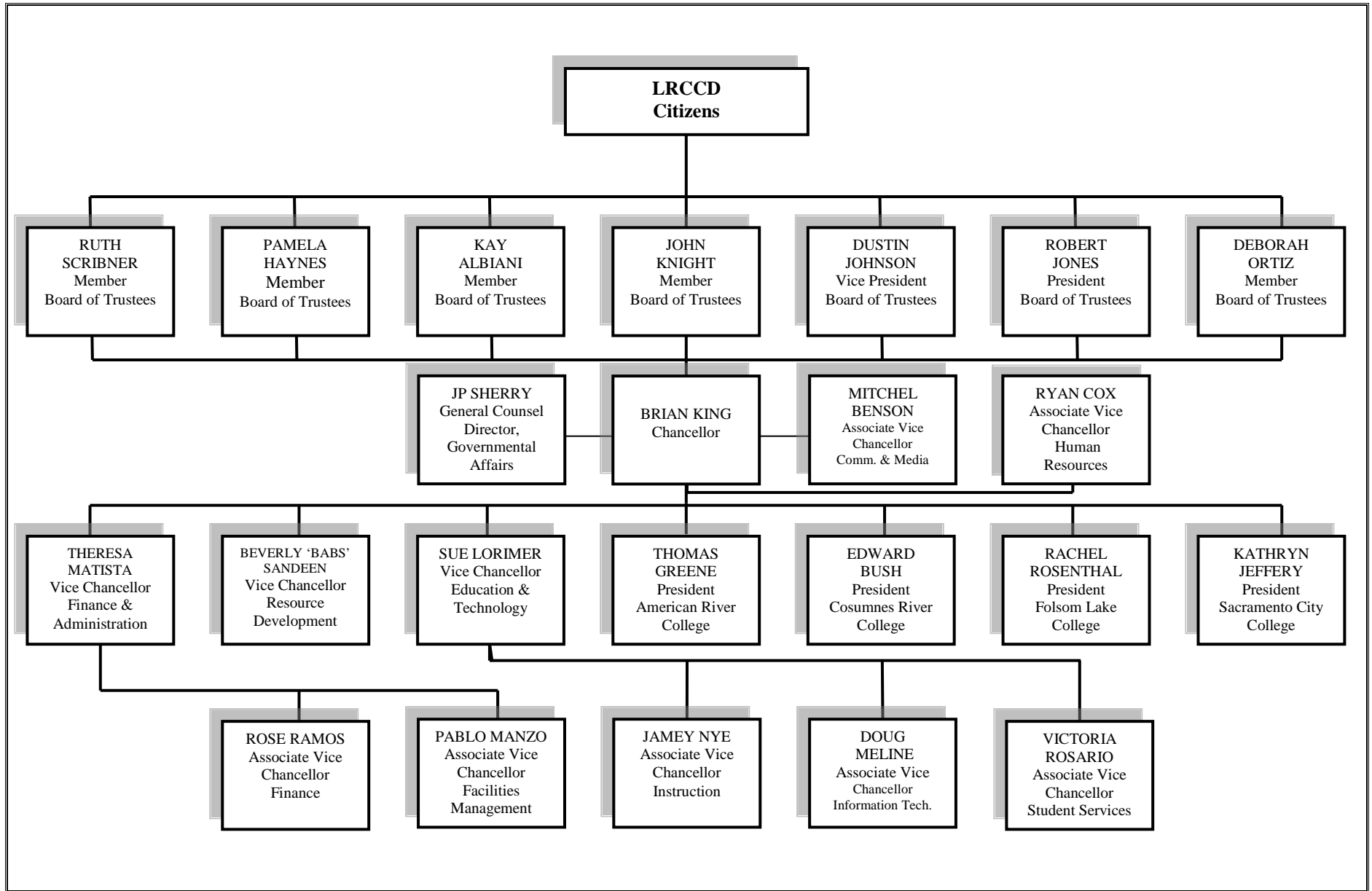
Deborah Ortiz
Area 6



Kay Albiani
Area 7



Organizational Chart





Budget Calendar

The California Code of Regulations outlines the timelines and requirements for publication and availability of California's community college districts' budgets. These requirements include the scheduling for adoption of a district's tentative budget on or before July 1 and subsequent adoption of a final budget on or before September 15. Prior to the adoption of the final budget, a public hearing must be held, as well as a publication of the hearing indicating the availability of the budget for public review.

Annually, the District establishes a budget calendar to comply with code requirements as well as to develop an orderly timeline for development of the District's budget consistent with its goals and priorities. The District's adopted budget is scheduled for presentation on September 9, 2015. While the official budget cycle commences with the Governor's January Proposal, the process of developing a community college district budget is one that must be addressed by the Board and Administration throughout the year.

The following budget calendar has been utilized for preparation of the 2015-16 budget:

January 5 - May 15	<u>Budget Development</u> – Based upon Governor's January proposal.
May 18 - June 3	<u>Budget Refinement</u> - For preparation of the District's Tentative 2015-16 Budget based upon the Governor's May Revise.
June 10	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2015-2016 tentative budgets.

September 1	<u>Newspaper Publication</u> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
After September 4	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 9	<u>Public Hearing</u> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
September 9	<u>Governing Board Meeting</u> A) Update/review of 2015-2016 budget proposed for adoption. Update/review of 2014-2015 financial status. B) The Governing Board adoption of the 2015-2016 budget. (On or before September 15).
On or before September 30	<u>Transmittal to State Chancellor's Office and County</u> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor's Office and the appropriate county officers for information and review.
October/December	<u>Governing Board Meeting</u> - Governing Board review of 2015-2016 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2016	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

California's community colleges utilize governmental accounting and operate on a uniform fund structure. A fund is a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations. Generally, funds are established to account for revenues and expenditures with common purposes and activities.

In addition to using the governmental fund accounting approach, the Los Rios Community College District, as specified by the California Community College Chancellor's Office, uses the Business Type Activity (BTA) model for financial statement reporting. The BTA model is defined in the Governmental Accounting Standard Board's (GASB) Statement No. 35.

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis.

In 2015-16, the District will utilize the following funds to account for its various programs, revenues and expenditures:

General Fund: The primary operating fund of the District. It is used to account for the basic educational programs and ordinary operations of the District including instruction, student services, administration, and maintenance and operations. Restricted programs for similar activities are also recorded in the general fund as are instructionally-related activities, a sub-fund of the General Fund

used to account for local revenues and expenditures generated in support of co-curricular activities.

Child Development Fund: Utilized to operate the District's preschool programs, primarily funded by State and Federal contracts and entitlements as well as parent fees.

Capital Projects Fund: Utilized to account for the acquisition and/or construction of major capital facilities in the District and significant capital equipment purchases as well as scheduled maintenance and special repairs projects.

Bond Projects Funds: Utilized to account for revenues and expenditures for the District's Measure A and Measure M General Obligation Bond Programs. Revenues include bond proceeds as well as interest derived from those proceeds before expended. Expenditures are for capital improvements identified in the ballot measures.

Debt Service Fund: Utilized to account for the accumulation of resources for the payment of general long-term debt.

Bond Interest and Redemption Fund: Utilized to account for the receipt and expenditure of property taxes levied for the payment of principal and interest for outstanding general obligation bonds of the District.

Internal Service Fund: Utilized to account for the District's self-insured program, including workers' compensation, dental, property and liability.

Enterprise Funds: Utilized to account for the District's Bookstore and Regional Performing Arts Center operations, including



Summary of District Funds

revenues and expenses. The enterprise funds operate on a full accrual accounting basis.

Financial Aid Fund: Utilized to account for Federal and State financial aid programs for students.

Fiduciary/Student Association Fund: The Student Association Fund is utilized to account for monies held in trust by the District for organized Student Body Associations (excluding clubs) established pursuant to Education Code §76060. In a multi-college district such as Los Rios, the fund may be established for each college's student body.

Foundation Fund: Utilized to account for the activities of the District's 501(c)3 IRS recognized Foundations, for which the District is the accounting/fiscal agent for the organization.

Scholarship and Loan Fund: Utilized to account for such gifts, donations, bequests and devices to be used for scholarships or for grants and aid or loans to students. The scholarship and loan fund excludes categorical governmental monies and their required matches, which are recorded in the financial aid fund as Los Rios, the fund may be established for each college's student body.

Notes:

Other Post Employment Benefit Trust: Not contained herein but noted, the District has established an irrevocable trust for assets designated for the provision of health benefits for retirees of the District. Per Generally Accepted Accounting Principles, the assets of an irrevocable trust are not reported in the sponsoring entity's financial statements.

Cafeteria operations: The District has food service operations at all four colleges operated by an outside vendor at no cost to the District. Therefore, no financial activity related to food service operations are shown in these statements.

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

The following are some of the significant budget and financial policies that govern the development of the District's budget. For certain items, additional detail is provided in other parts of the narrative.

Primary revenue source: The District's budget is primarily dependent upon the funding provided to it via the annual budget of the State of California. Although property taxes and enrollment fees are part of the District's total revenue, the District has no control over the level of those revenues. Except for special assessments, such as a general obligation bond tax, property tax assessments are regulated by Proposition 13 passed in 1978. The level of enrollment fees is established by the State. The State-established revenue level for the District considers that property taxes and enrollment fees will offset their commitment and therefore the District does not retain any taxes or fees. Rather, State apportionment is netted against those two sources. However, if either property taxes or enrollment fee receipts are below projections in the State budget, the State does not backfill with additional apportionment unless special legislation is enacted.

Growth funding: Another aspect of the limitations placed on the District's ability to project and plan for more than one budget year is how the State determines and then funds student growth. Districts are not entitled to funding based upon the actual growth achieved. Rather, the determination of growth is somewhat disjointed. The State budget will contain a growth factor for total system growth (72 statewide districts). Separately, each district



Summary of District Funds

receives a growth rate from the Chancellor's Office that is derived primarily from factors specific to each district's service area. If the accumulated growth rates of each district result in a need for growth funds higher than budgeted for the system as a whole, district rates are then reduced until they match the level of funding provided by the State. Planning is difficult as growth rates can vary widely from year to year as well as then being dependent upon the availability of funding.

Designation of nature of funding sources as continuing or one-time-only (OTO) in nature: An important element in the development of the budget is the distinction between whether a source of funding will be provided on an on-going basis (continuing) or whether it is a one-time source. The District is careful in determining the nature of the source to ensure a match of like appropriations to avoid funding an on-going cost without a corresponding resource.

The Fifty-Percent (50%) Law: Contained in the Education Code, this law requires that 50% of the current expense of education be for classroom instructional salaries and benefits. Financial penalties may be assessed for districts that fail to meet this requirement. Monitoring commitments of funds is essential to ensure a balance between classroom salaries and benefits and all other operating costs in the development of the budget.

Full-time Faculty Obligation: The number of full-time faculty employed by districts is governed by State regulation. Districts are required to maintain full-time faculty positions at an established level that is increased each year by the level of funded growth. As with the 50% law, failure to comply may result in financial penalties and districts must ensure new positions are funded relative to funded growth.

General Fund Reserves: The Chancellor's Office recommends districts maintain at least 5% of projected total unrestricted expenditures and other outgo in general fund unrestricted fund balance. Districts falling below 5% may be subject to fiscal monitoring by the Chancellor's Office. In addition, District Board Policies require the District maintain a 3% uncommitted contingency reserve. The required amount is based upon total projected unrestricted revenues.

GANN Appropriations Limitation: Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction.

Budget and Accounting Manual (BAM): This manual issued by the System Office carries the force of regulation and prescribes the fund, account, and activity reporting structure for all districts in the State. Financial information contained in this document is presented in compliance with the budget and accounting manual.

Student Attendance Accounting Manual (SAAM): This manual, also issued by the Chancellor's Office and carrying the force of regulation, provides direction for compliance with Education Code and Title 5 regulations for determining student residency and reporting student attendance. As full-time equivalent students (FTES) is the primary determinant for State funding, compliance with the SAAM is critical to ensure accurate attendance and hence financial reporting. Only resident students of the State of California may be claimed for State funding. Non-resident students must pay tuition to cover the cost of education. The determination of non-resident tuition rates is also governed by State regulation.



Summary of District Funds

Collective Bargaining Agreements: The District has four represented employee groups: faculty (LRCFT), classified support (LRCEA), classified maintenance and police (SEIU), and supervisors (LRSA). In addition, two other groups (management and confidential), though not represented, receive compensation improvements consistent with the formula contained in the contracts of the four represented groups. The compensation formula designates eighty percent (80%) of defined new revenues of the District to fund compensation and other improvements. The other twenty percent (20%) is directed to operational costs. These agreements drive a large portion of the budget development in terms of directing where new funds will be committed.

Instructional Staffing: The single largest component of the General Fund budget is instructional staffing. The District closely monitors the allocation and use of instructional staffing and sets a productivity goal (students per class) for each college to try to maximize access for our students while keeping a handle on costs.

Other Staffing: Counselors are staffed per formula at a ratio of one counselor for every nine hundred students (1:900). The staffing level does not consider any funding source other than general purpose. When all funding sources, including categorical, are considered, the actual ratio has historically been around 1:600. Other faculty and new classified and management positions are not driven by an established formula, but have historically tracked to the District's growth. Funds are set-aside in the budget process to accommodate new positions as a result of growth.

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. The District implemented GASB 45 in 2007-08 by establishing an irrevocable

trust for accumulated assets. The Retiree trust ended the year with funds in excess of the Actuarial Accrued Liability (AAL) of \$82.2M using assumptions of annual increases of 4.5% and investment returns of 5%. Additionally, the District had the actuary prepare projections based upon biennial improvements of 9% with the 5% expected return. This projection aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the normal cost although that contribution could be suspended given the over-funding. However, by continuing to make contributions, the projections indicate that the trust could withstand a significant market correction and still be fully funded for its OPEB obligation. In addition, the District is fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

Other regulations that govern budget development: Some line items in the budget are due to legislative mandates. For example, Proposition 20 restricted a certain level of lottery funds to be used only for the purchase of instructional/library materials. Most employees are members of either the State Teachers' Retirement System (STRS) or the Public Employees' Retirement System (PERS) and employer contribution rates are established either by statute or through PERS Board action. Sufficient budget must be provided to ensure compliance with recycling laws, emergency preparedness, and other important mandates although no funding is provided by the State to support District efforts.

2014-15 REVISED BUDGET & 2015-16 TENTATIVE BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2014-15 or 2015-16 followed by schedules for each fund showing planned activity.



Summary of District Funds

General Fund: The primary operating fund of the District, General Fund revenues consist of general purpose and restricted. Appropriations cover delivery of the District's instructional program and student services as well as the administrative support for those programs. More detailed information regarding revenues and appropriations is found in the General Fund Summary and Detail as well as Information sections of this book.

Child Development Fund: The Child Development Fund is utilized to operate the District's preschool programs funded primarily by state and federal contracts as well as fees for childcare programs. During 2009-10, Folsom Lake College discontinued its program. The programs at the other three colleges are accounted for in this fund. The operations are expected to be self-sufficient, with revenues covering the expenditures incurred for the operation of the program. However, state reimbursement rates have lagged relative to costs requiring increased support by the colleges and District. The fund is budgeted with an ending fund balance of \$356,661 for 2014-15.

Capital Outlay Projects Fund: The Capital Outlay Projects Fund is utilized to account for the acquisition and/or construction of major capital facilities in the District as well as much of the District's expenditures for equipment. Major capital facility acquisitions and improvements appropriated in this fund are not funded from the District's Bond proceeds, but rather, State Capital Outlay funds. Equipment expenditures are also primarily from the carryover of State allocations for instructional equipment and library materials. Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund. Remaining funds from State allocations for plant (scheduled maintenance and special repairs) are deposited in this fund. The District's uncommitted fund balance for this fund is projected to be \$3,216,581.

Bond Projects Funds: The Bond Projects Funds account for projects funded through the District's General Obligation Bond Authorizations – Measure A (\$265 million) and Measure M (\$475 million). The total Measure A issuances to date are \$237.5 million and the first four series have been fully expended. Series "E" was issued in June 2013 for \$20M. In fall 2010, the District issued Series "A" for \$130M under Measure M, which was approved by voters in November 2008. Series A has been fully expended. Also in June 2013, Series "B" was issued for \$60M. Interest income accrued on bond proceeds before they are expended are recorded in the fund and are projected at \$30,000 for Measure A and \$70,000 for Measure M for 2015-16.

Bond Interest and Redemption Fund: Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. Since all revenues must be expended for principal and interest, the projected ending fund balance on June 30, 2015 for Measure A of \$24,869,211 and \$7,487,838 for Measure M is restricted for future debt service payments.

Other Debt Service Fund: The Debt Service Fund is utilized to account for the accumulation of funds for long-term debt. The fund currently is used for recording vacation liability, banked leave for faculty, and Certificates of Participation (COP) debt retirement.

Internal Service/Self Insurance Fund: The Self Insurance Fund is used to account for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue source. The costs of self insurance claims are accounted



Summary of District Funds

for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

Enterprise/Bookstore Fund: The Bookstore Fund is used to account for the operation of the four college bookstores. Income is derived from the sales of books and other supplies and materials sold by the campus bookstores. Additional income is generated by interest earned on invested funds. Expenditures include the cost of goods sold, classified salaries and benefits of bookstore staff, as well as depreciation on the equipment and facilities. Bookstore revenues primarily cover the cost of operation, as well as provide resources for investment in college programs. The Bookstore Fund fiscal year is May 1st through April 30th.

Enterprise/Regional Performing Arts Center Fund: In spring 2011, Folsom Lake College opened its Visual and Performing Arts facility which includes an 847 seat community theater. The theater is used both by the college's instructional program and as a venue for professional performances. The revenues and expenses for the operation of the community theater are recorded in this fund. The initial years of operation will require support from the General Fund.

Fiduciary Fund - Student Financial Aid: The Financial Aid Fund is utilized to account for Federal and State financial programs for students. The District projects approximately \$96.9 million in financial aid received for students in 2015-16 although this amount may increase during the year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

Fiduciary Fund – Student Associations: The Student Associations Fund is utilized to account for official Student Association activities in the District. Revenues are generated from student card sales, student representation fees (\$1 per student), various fundraising events, and modest interest income. Expenditures relate to providing support and materials for the Student Association programs to operate. It is projected that the ending fund balance for 2014-15 for Student Associations at all four colleges will be \$65,194.

Scholarship and Loan Fund: The Scholarship and Loan Fund is used to account for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The fund has an ending balance of \$614,860 committed to future scholarship programs.

Fiduciary Fund – Foundation: In 1998, the District converted its independent Foundation to an auxiliary organization of the District. The Los Rios Foundation operates under auxiliary status authorized by §59257 of the California Code of Regulations. By approving this change in status, the District's Foundation is under the approval of the Los Rios District Board of Trustees. The Foundation raises money for various activities, including program endowments, campus physical plant improvements, and scholarship support. The Foundation is projected to have an ending balance of \$12,257,435 on June 30, 2015, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET - Z BUDGET**

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 10,249,904	\$ 10,249,904		
Committed	17,296,722	5,663,397		
Restricted	3,757,322	1,531,380		
Total Beginning Fund Balance	31,303,948	17,444,681	-	-
REVENUE:				
State Apportionment	138,806,051	151,498,067		
Education Protection Account (EPA) Funds	40,758,104	40,758,104		
Basic Allocation Adjustment	-	11,700,000		
Cost of Living Adjustment 2014-15, 0.85%; 2015-16, 1.02%	2,134,283	2,690,000		
West Sacramento/Elk Grove Basic Allocation	1,134,124	1,145,000		
Growth - 2014-15, 3.5%; 2015-16, 3.0%	9,423,609	7,300,000		
Local Property Tax	55,245,197	55,245,197		
Enrollment Fees, 98%: 2014-15 & 2015-16, \$46/unit	14,963,861	14,963,861		
Total Base Allocation, COLA & Growth	262,465,229	285,300,229	-	-
Lottery Funds	6,507,342	6,775,702		
Other General Purpose	19,276,020	44,272,297		
Restricted/Special Programs Revenue	57,541,896	48,461,309		
Total Revenue	345,790,487	384,809,537	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 377,094,435	\$ 402,254,218	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$146,336,152	\$ 149,611,805		
Classified Salaries	77,119,782	78,467,180		
Employee Benefits	68,231,636	68,737,765		
Books, Supplies & Materials	11,782,176	7,315,012		
Other Operating Expenses	32,002,359	51,299,813		
Capital Outlay	13,654,027	4,964,852		
Interfund Transfers/Other Outgo	10,523,622	24,413,110		
Total Appropriations and Interfund Transfers	359,649,754	384,809,537	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	10,249,904	10,249,904		
Committed	5,663,397	5,663,397		
Restricted	1,531,380	1,531,380		
Total Ending Fund Balance	17,444,681	17,444,681		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 377,094,435	\$ 402,254,218	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,731,951	\$ 1,503,454		
Total Beginning Fund Balance	3,731,951	1,503,454	-	-
REVENUE:				
Local - Other	1,489,643	1,463,200		
INTERFUND TRANSFERS:				
Bookstore Fund	630,388	630,388		
General Fund	10,000	10,000		
Capital Outlay	30,000	-	-	
Total Revenue and Transfers	2,160,031	2,103,588	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,891,982	\$ 3,607,042	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 19,571	\$ 15,300		
Classified Salaries	180,090	108,620		
Employee Benefits	13,151	7,630		
Books, Supplies & Materials	2,535,375	828,771		
Other Operating Expenses	1,493,008	1,094,701		
Capital Outlay	50,056	2,000		
Payments to Students	7,200	7,728		
INTERFUND TRANSFERS OUT:				
General Fund	59,377	33,638		
Capital Outlay	25,000	-		
Scholarship Fund	5,700	5,200		
Total Appropriations and Interfund Transfers	4,388,528	2,103,588	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,503,454	1,503,454		
Total Ending Fund Balance	1,503,454	1,503,454	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,891,982	\$ 3,607,042	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 366,661	\$ 356,661		
Total Beginning Fund Balance	366,661	356,661	-	-
REVENUE:				
Federal:				
Child Care Food Program	105,000	105,000		
Total Federal Revenue	105,000	105,000	-	-
State:				
Apportionment	180,826	180,826		
General/California Child Care	1,092,849	1,092,849		
Child Care Food Program	6,000	6,000		
Total State Revenue	1,279,675	1,279,675	-	-
Local:				
Fees	68,000	68,000		
Interest Income & Other	1,500	1,250		
Total Local Revenue	69,500	69,250	-	-
Total Revenue	1,454,175	1,453,925	-	-
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	634,671	412,311		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,455,507	\$ 2,222,897	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,235,993	\$ 1,085,220		
Employee Benefits	682,783	604,196		
Books, Supplies and Food	147,434	144,434		
Other Operating Expenses	27,636	27,386		
Capital Outlay	5,000	5,000		
Total Appropriations	2,098,846	1,866,236	-	-
ENDING FUND BALANCE, JUNE 30	356,661	356,661		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,455,507	\$ 2,222,897	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,216,581	\$ 3,216,581		
Board Designated - General Fund Shortfall	10,033,946	5,725,946		
Committed Funds/Projects in Progress	65,910,268			
Total Beginning Fund Balance	79,160,795	8,942,527	-	-
REVENUE:				
State Capital Outlay Projects	7,203,190			
Proposition 39 Projects	3,189,676	1,382,870		
State Scheduled Maintenance and Special Repairs (SMSR)	3,556,676	3,316,170		
Interest Income	586,050	586,050		
Sale of Property		4,050,000		
Other Local Revenue, including Donations	791,650	355,929		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	5,925,900	20,944,036		
Other District & College Projects	1,104,108	507,997		
Other Funds	568,000	498,000		
Total Revenue and Interfund Transfers	22,925,250	31,641,052	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 102,086,045	\$ 40,583,579	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 7,203,190			
Proposition 39 Projects	3,189,676	1,382,870		
Other Major Construction, including Information Technology	2,247,032			
Program Development and/or Improvement Projects	10,228,411	3,361,914		
College Projects	8,412,450			
Future Program Improvement Projects	48,712,603	25,809,439		
College Investments for Future Projects	3,313,117	620,677		
Transfers Out to General Fund - Projected General Fund Shortfall	4,308,000			
Transfers Out to VAPA - Projected VAPA Shortfall	1,000,000			
Other Transfers Out	1,279,039	466,152		
General Project Reserve	3,250,000			
Total Appropriations and Interfund Transfers	93,143,518	31,641,052	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,216,581	3,216,581		
Board Designated - General Fund Shortfall Reserve	5,725,946	5,725,946		
Committed Funds/Projects in Progress				
Total Ending Fund Balance	8,942,527	8,942,527	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 102,086,045	\$ 40,583,579	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 14,580,157	\$ -		
Total Beginning Fund Balance	14,580,157	-	-	-
REVENUE:				
Bond Proceeds				
Interest Income	30,000	30,000		
Total Revenue and Other Financing Sources	30,000	30,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 14,610,157	\$ 30,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 14,591,944	\$ 10,000		
Bond Service Costs	18,213	20,000		
Total Appropriations	14,610,157	30,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 14,610,157	\$ 30,000	\$ -	\$ -

Note: Appropriations for 2014-15 include projects spanning more than one fiscal year that will not be fully expended in 2014-15; funds remaining at year-end will be re-appropriated in the 2015-16 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 51,063,008	\$ -		
Total Beginning Fund Balance	51,063,008	-	-	-
REVENUE:				
Bond Proceeds				
Local - Interest Income	70,000	70,000		
Total Revenue	70,000	70,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 51,133,008	\$ 70,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 51,120,866	\$ 55,000		
Bond Service Costs	12,142	15,000		
Total Appropriations	51,133,008	70,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 51,133,008	\$ 70,000	\$ -	\$ -

Note: Appropriations for 2014-15 include projects spanning more than one fiscal year that will not be fully expended in 2014-15; funds remaining at year-end will be re-appropriated in the 2015-16 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 28,145,614	\$ 24,869,211		
Total Beginning Fund Balance	28,145,614	24,869,211	-	-
REVENUE:				
Local:				
Property Taxes	12,723,597	12,645,212		
Interest Income	351,875	324,929		
Interfund Transfers				
Capital Outlay Fund				
Total Revenue	13,075,472	12,970,141	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 41,221,086	\$ 37,839,352	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 7,540,000	\$ 7,770,000		
Bond Interest Expense	8,808,875	8,474,044		
Bond Service Costs	3,000	2,500		
Total Appropriations	16,351,875	16,246,544	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	24,869,211	21,592,808		
Total Ending Fund Balance	24,869,211	21,592,808	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 41,221,086	\$ 37,839,352	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 7,991,396	\$ 7,487,838		
Total Beginning Fund Balance	7,991,396	7,487,838	-	-
REVENUE:				
Local:				
Property Taxes	9,459,442	9,478,094		
Interest Income	10,663	203,710		
Total Revenue	9,470,105	9,681,804	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 17,461,501	\$ 17,169,642	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 1,450,000	\$ 1,715,000		
Bond Interest Expense	8,522,663	8,469,363		
Bond Service Costs	1,000	1,000		
Total Appropriations	9,973,663	10,185,363	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	7,487,838	6,984,279		
Total Ending Fund Balance	7,487,838	6,984,279	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 17,461,501	\$ 17,169,642	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 4,298,008	\$ 607,784		
Total Beginning Fund Balance	4,298,008	607,784	-	-
REVENUE:				
Local - Interest Income	80,000	66,000		
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000		
Capital Outlay Projects Fund	680,500	121,699		
Total Revenue and Interfund Transfers	1,080,500	507,699	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,378,508	\$ 1,115,483	\$ -	\$ -
APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 4,480,000	\$ 240,000		
COP Interest Expense	249,189	48,583		
COP Service Costs	1,535	1,250		
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	40,000	40,000		
Total Appropriations and Interfund Transfers	4,770,724	329,833	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	607,784	785,650		
Total Ending Fund Balance	607,784	785,650	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,378,508	\$ 1,115,483	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -		
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	2,744,227	2,816,459		
Dental Premiums	3,878,759	3,878,759		
Interest Income	50,000	25,000		
Total Revenue	6,672,986	6,720,218	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,672,986	\$ 6,720,218	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 211,888	\$ 226,070		
Insurance Premiums	1,638,900	1,651,900		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	723,439	759,489		
Dental Program	3,878,759	3,878,759		
Administrative Costs	220,000	204,000		
Total Appropriations	6,672,986	6,720,218	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,672,986	\$ 6,720,218	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOOKSTORE FUND
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 895,325	\$ 895,325		
Committed	9,897,661	9,897,661		
Total Beginning Fund Balance	10,792,986	10,792,986	-	-
LOCAL REVENUE:				
Bookstore Sales	14,500,000	14,500,000		
Interest and Other	150,000	150,000		
Total Revenue	14,650,000	14,650,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 25,442,986	\$ 25,442,986	\$ -	\$ -
APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,500,000	\$ 10,500,000		
Classified Salaries	1,700,000	1,700,000		
Employee Benefits	510,000	510,000		
Depreciation	200,000	200,000		
Other Operating Expenses	643,112	643,112		
Total Expenditures/Appropriations	13,553,112	13,553,112	-	-
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	458,000	458,000		
Instructionally-Related Activities	630,388	630,388		
General Fund	8,500	8,500		
Total InterFund Transfers Out	1,096,888	1,096,888	-	-
Total Appropriations and Transfers	14,650,000	14,650,000	-	-
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	895,325	895,325		
Committed	9,897,661	9,897,661		
Total Ending Fund Balance	10,792,986	10,792,986	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 25,442,986	\$ 25,442,986	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS CENTER - ENTERPRISE FUND
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (409,701)	\$ (209,701)		
Committed	295,538	295,538		
Total Beginning Fund Balance	(114,163)	85,837	-	-
LOCAL REVENUE:				
Ticket Sales	3,800,000	3,800,000		
Interest and Other	800,000	800,000		
Total Revenue	4,600,000	4,600,000	-	-
INTERFUND TRANSFERS:				
General Fund	275,000	275,000		
Capital Outlay Fund	1,000,000	-		
Total Revenue	1,275,000	275,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,760,837	\$ 4,960,837	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,250,000	\$ 1,250,000		
Employee Benefits	260,000	260,000		
Other Operating Expenses	4,165,000	3,365,000		
Total Appropriations	5,675,000	4,875,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(209,701)	(209,701)		
Committed	295,538	295,538		
Total Ending Fund Balance	85,837	85,837	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,760,837	\$ 4,960,837	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL	72,500,000	70,000,000		
SEOG	1,642,649	2,013,804		
Direct Loan	24,500,000	19,600,000		
Other	247,000	274,000		
State	4,800,000	5,000,000		
Total Revenue	103,689,649	96,887,804	-	-
INTERFUND TRANSFERS IN:				
General Fund	2,253,943	1,943,766		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 105,943,592	\$ 98,831,570	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 105,830,394	\$ 98,705,707		
Operating Expenses	113,198	125,863		
Total Appropriations	105,943,592	98,831,570	-	-
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 105,943,592	\$ 98,831,570	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 393,311	\$ 32,642		
Committed	297,496	32,552		
Total Beginning Fund Balance	690,807	65,194	-	-
LOCAL REVENUE:				
Student Card Sales	40,526	50,248		
Student Representation Fees, net of waivers	94,670	104,000		
Miscellaneous & Interest	7,475	6,250		
Total Revenue and Interfund Transfers	142,671	160,498	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 833,478	\$ 225,692	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 198	\$ 200		
Employee Benefits	2	10		
Books, Supplies & Materials	477,946	26,895		
Other Operating Expenses	217,368	127,893		
Scholarships/Awards	6,070	5,500		
Capital Outlay	20,000			
Interfund Transfers Out	46,700			
Total Appropriations	768,284	160,498	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	32,642	32,642		
Committed	32,552	32,552		
Total Ending Fund Balance	65,194	65,194	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 833,478	\$ 225,692	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2014-15 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 657,660	\$ 614,860		
Total Beginning Fund Balance	657,660	614,860	-	-
LOCAL REVENUE:				
Interest Income	2,000	2,000		
Interfund Transfers	5,700	5,200		
Total Revenue	7,700	7,200	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 665,360	\$ 622,060	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 40	\$ -		
Scholarships	50,460	7,200		
Total Appropriations	50,500	7,200	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	614,860	614,860		
Total Ending Fund Balance	614,860	614,860	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 665,360	\$ 622,060	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2014-15 ADOPTED BUDGET, AS REVISED
 2015-2016 TENTATIVE BUDGET

DESCRIPTION	2014-2015 REVISED BUDGET	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,605,571	\$ 1,565,571		
Committed	10,551,864	10,691,864		
Total Beginning Fund Balance	12,157,435	12,257,435	-	-
REVENUE:				
Local:				
Donations	1,055,000	1,189,000		
In-Kind Donations	100,000	100,000		
Investment Income (includes unrealized gains and/or losses)	460,000	400,000		
Total Revenue	1,615,000	1,689,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,772,435	\$ 13,946,435	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 1,415,000	\$ 1,589,000		
In-Kind Contributions	100,000	100,000		
Total Appropriations	1,515,000	1,689,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,565,571	1,565,571		
Committed	10,691,864	10,691,864		
Total Ending Fund Balance	12,257,435	12,257,435	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 13,772,435	\$ 13,946,435	\$ -	\$ -

**Los Rios Community College District
Historical and Budget Year Data
Instructionally-Related Activities**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 1,503,454	\$ 3,731,951	\$ 3,616,940	\$ 3,579,845	\$ 3,357,746
Total Beginning Fund Balance	1,503,454	3,731,951	3,616,940	3,579,845	3,357,746
Revenue					
<i>Local - Other</i>	1,463,200	1,489,643	1,499,449	1,546,758	1,454,928
Total Local	1,463,200	1,489,643	1,499,449	1,546,758	1,454,928
Interfund Transfers					
<i>Bookstore Fund</i>	630,388	630,388	596,388	590,388	640,388
<i>General Fund</i>	10,000	10,000	10,000	55,000	10,000
<i>Capital Outlay Fund</i>		30,000		50,000	
<i>Scholarship Fund</i>					826
Total Interfund Transfers	640,388	670,388	606,388	695,388	651,214
Total Revenue, Interfund Transfers & Fund Balance	\$ 3,607,042	\$ 5,891,982	\$ 5,722,777	\$ 5,821,991	\$ 5,463,888

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 15,300	\$ 19,571	\$ 16,730	\$ 635	\$ 750
<i>Classified Salaries</i>	108,620	180,090	132,363	149,337	114,030
<i>Employee Benefits</i>	7,630	13,151	9,031	10,014	8,813
<i>Books, Supplies & Materials</i>	828,771	2,535,375	743,799	787,187	755,465
<i>Other Operating Expenses</i>	1,094,701	1,493,008	981,379	1,054,318	929,028
<i>Capital Outlay</i>	2,000	50,056	5,452	45,112	27,464
<i>Payments to Students</i>	7,728	7,200	11,035	15,869	6,136
Total Appropriations/Expenditures	2,064,750	4,298,451	1,899,789	2,062,472	1,841,686
Interfund Transfers Out					
<i>General Fund</i>	33,638	59,377	86,837	92,379	33,157
<i>Capital Outlay Fund</i>		25,000		45,000	4,000
<i>Scholarship Fund</i>	5,200	5,700	4,200	5,200	5,200
Total Interfund Transfers Out	38,838	90,077	91,037	142,579	42,357
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	1,503,454	1,503,454	3,731,951	3,616,940	3,579,845
Total Ending Fund Balance	1,503,454	1,503,454	3,731,951	3,616,940	3,579,845
Total Appropriations/Expenditures/Ending Fund Balance	\$ 3,607,042	\$ 5,891,982	\$ 5,722,777	\$ 5,821,991	\$ 5,463,888

**Los Rios Community College District
Historical and Budget Year Data
Capital Outlay Projects Fund**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance					
Uncommitted	\$ 3,216,581	\$ 3,216,581	\$ 3,003,595	\$ 2,999,145	\$ 2,804,836
Board Designated - GENFD Shortfall Reserve	5,725,946	10,033,946	14,008,946	19,633,946	25,831,000
Committed		65,910,268	62,938,143	58,615,909	55,151,618
Total Beginning Fund Balance	8,942,527	79,160,795	79,950,684	81,249,000	83,787,454
Revenue					
Federal Revenue				296,246	
State Capital Outlay Projects		7,203,190	193,153	3,806,584	13,211,357
State Scheduled Maintenance & Special Repairs	3,316,170	3,556,676	367,118		2,631,328
Cosumnes River College Parking Structure			707,021	16,773,690	
Proposition 39 Projects	1,382,870	3,189,676	54,404		
Interest Income	586,050	586,050	78,290	596,615	321,064
Sale of Property	4,050,000		400,000		
Certificates of Participation (COP's)					
Other Local Revenue	355,929	791,650	2,022,249	5,106,366	15,349,782
Total Revenue	9,691,019	15,327,242	3,822,235	26,579,501	31,513,531
Interfund Transfers In					
General Fund -					
Program Development (20%) Major Construction Projects	20,944,036	5,925,900	5,717,068	4,070,727	5,375,368
Other District & College Projects	507,997	1,104,108	1,264,467	760,750	750,172
Other Funds	498,000	568,000	994,436	536,614	564,899
Total Interfund Transfers	21,950,033	7,598,008	7,975,971	5,368,091	6,690,439
Total Revenue, Interfund Transfers & Fund Balance	\$ 40,583,579	\$ 102,086,045	\$ 91,748,890	\$ 113,196,592	\$ 121,991,424
	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures					
State Capital Outlay Projects	\$ -	\$ 7,203,190	\$ 193,153	\$ 3,806,584	\$ 13,211,357
State Scheduled Maintenance and Special Repairs	3,316,170	4,164,300	367,118		
Prop39/ARRA SMUD Smart Grid	1,382,870	3,189,676	457,133	1,685,007	2,741,966
Cosumnes River College Parking Structure			707,021	16,773,690	
Other Major Construction		2,247,032	1,698,572	2,741,842	556,827
Program Improvement Projects	45,744	6,064,111	1,176,004	915,539	237,379
College Projects		8,412,450	1,136,258	168,812	17,091,715
Future Program Improvement Projects	25,809,439	48,712,603	23,000	206,041	
College Investments for Future Projects	620,677	3,313,117	182,335	865,434	
Projected General Fund Shortfall		4,308,000	3,762,000	5,625,000	6,410,054
Projected VAPA Shortfall		1,000,000			
Transfers Out to Other Funds	466,152	1,279,039	2,885,501	457,959	493,126
General Project Reserve		3,250,000			
Total Appropriations/Expenditures	31,641,052	93,143,518	12,588,095	33,245,908	40,742,424
Ending Fund Balance, June 30:					
Uncommitted	3,216,581	3,216,581	3,216,581	3,003,595	2,999,145
Board Designated - GENFD Shortfall Reserve	5,725,946	5,725,946	10,033,946	14,008,946	19,633,946
Committed			65,910,268	62,938,143	58,615,909
Total Ending Fund Balance	8,942,527	8,942,527	79,160,795	79,950,684	81,249,000
Total Appropriations/Expenditures/Ending Fund Balance	\$ 40,583,579	\$ 102,086,045	\$ 91,748,890	\$ 113,196,592	\$ 121,991,424

**Los Rios Community College District
Historical and Budget Year Data
Bond Projects Fund - Measure A - Inception to Date**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual	2002-03 thru 2009-10 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ -	\$ 14,580,157	\$ 27,510,469	\$ 18,313,469	\$ 29,994,867	\$ 46,826,824	\$ 132,121,252
Total Beginning Fund Balance	-	14,580,157	27,510,469	18,313,469	29,994,867	46,826,824	132,121,252
Revenue							
<i>Local - Interest Income</i>	30,000	30,000	24,443	42,096	65,064	210,415	12,239,574
<i>Bond Proceeds</i>				20,000,000			217,500,000
<i>Insurance Proceeds</i>							5,000
<i>Rescindment/Proceeds from Sale of Property</i>						(24,556)	278,764
Total Revenue	30,000	30,000	24,443	20,042,096	65,064	185,859	230,023,338
Total Revenue, Interfund Transfers & Fund Balance	\$ 30,000	\$ 14,610,157	\$ 27,534,912	\$ 38,355,565	\$ 30,059,931	\$ 47,012,683	\$ 362,144,590

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual	2002-03 thru 2008-09 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 10,000	\$ 14,591,944	\$ 12,940,391	\$ 10,831,374	\$ 11,733,885	\$ 17,001,603	\$ 183,075,323
<i>Bond Service Costs</i>	20,000	18,213	14,364	13,722	12,577	16,213	523,155
Total Appropriations/Expenditures	30,000	14,610,157	12,954,755	10,845,096	11,746,462	17,017,816	183,598,478
Ending Fund Balance, June 30:							
<i>Committed</i>			14,580,157	27,510,469	18,313,469	29,994,867	178,546,112
Total Ending Fund Balance	-	-	14,580,157	27,510,469	18,313,469	29,994,867	178,546,112
Total Appropriations/Expenditures/Ending Fund Balance	\$ 30,000	\$ 14,610,157	\$ 27,534,912	\$ 38,355,565	\$ 30,059,931	\$ 47,012,683	\$ 362,144,590

The Measure A authorization is \$265M, cumulative project expenditures through 2013-14 are \$236.2M. Total Bonds issued is \$237.5M.

**Los Rios Community College District
Historical and Budget Year Data
Bond Projects Fund - Measure M - Inception to Date**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
Beginning Fund Balance						
<i>Committed</i>	\$ -	\$ 51,063,008	\$ 77,464,552	\$ 78,879,503	\$ 121,793,594	\$ (3,614,767)
Total Beginning Fund Balance	-	51,063,008	77,464,552	78,879,503	121,793,594	(3,614,767)
Revenue						
<i>Local - Interest Income</i>	70,000	70,000	91,349	135,116	411,634	277,783
<i>Bond Proceeds</i>				60,000,000		130,000,000
Total Revenue	70,000	70,000	91,349	60,135,116	411,634	130,277,783
Total Revenue, Interfund Transfers & Fund Balance	\$ 70,000	\$ 51,133,008	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,663,016

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
Appropriations/Expenditures						
<i>Bond Projects</i>	\$ 55,000	\$ 51,120,866	\$ 26,489,576	\$ 61,546,331	\$ 43,322,828	\$ 4,863,542
<i>Bond Service Costs</i>	15,000	12,142	3,317	3,736	2,897	5,880
Total Appropriations/Expenditures	70,000	51,133,008	26,492,893	61,550,067	43,325,725	4,869,422
Ending Fund Balance, June 30:						
<i>Committed</i>			51,063,008	77,464,552	78,879,503	121,793,594
Total Ending Fund Balance	-	-	51,063,008	77,464,552	78,879,503	121,793,594
Total Appropriations/Expenditures/Ending Fund Balance	\$ 70,000	\$ 51,133,008	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,663,016

The Measure M authorization is \$475M. Expenditures through 2013-14 total \$136.2M. Total bonds issued is \$190M.

**Los Rios Community College District
Historical and Budget Year Data
Bond Interest and Redemption Fund - Measure A**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance					
<i>Restricted</i>	\$ 24,869,211	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
Total Beginning Fund Balance	24,869,211	28,145,614	9,164,024	12,921,247	6,376,923
Local Revenue					
<i>Sale of Refunding Bonds</i>					103,115,000
<i>Property Taxes</i>	12,645,212	12,723,597	34,724,314	17,785,486	15,585,828
<i>Premium on Sale of Bonds</i>				415,655	13,169,787
<i>Interest Income</i>	324,929	351,875	69,248	163,192	88,537
Total Local	12,970,141	13,075,472	34,793,562	18,364,333	131,959,152
Interfund Transfers In					
<i>Capital Outlay Fund</i>			2,843		
Total Interfund Transfers In			2,843		
Total Revenue, Interfund Transfers & Fund Balance	\$ 37,839,352	\$ 41,221,086	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures					
<i>Retirement of Refunded Bonds</i>	\$ -	\$ -	\$ -	\$ -	\$ 105,300,000
<i>Call Premium on Refunded Bonds</i>					2,106,000
<i>Bond Principal Repayment</i>	7,770,000	7,540,000	6,805,000	7,490,000	6,415,000
<i>Bond Interest Expense</i>	8,474,044	8,808,875	8,970,792	10,618,108	10,894,878
<i>Bond Defeasance</i>				3,626,801	
<i>Bond Issuance/Service Costs</i>	2,500	3,000	39,023	386,647	698,950
Total Appropriations/Expenditures	16,246,544	16,351,875	15,814,815	22,121,556	125,414,828
Ending Fund Balance, June 30:					
<i>Restricted</i>	21,592,808	24,869,211	28,145,614	9,164,024	12,921,247
Total Ending Fund Balance	21,592,808	24,869,211	28,145,614	9,164,024	12,921,247
Total Appropriations/Expenditures/Ending Fund Balance	\$ 37,839,352	\$ 41,221,086	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

**Los Rios Community College District
Historical and Budget Year Data
Bond Interest and Redemption Fund - Measure M**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance					
<i>Restricted</i>	\$ 7,487,838	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
Total Beginning Fund Balance	7,487,838	7,991,396	3,710,848	3,359,550	6,126,568
Revenue					
<i>Property Taxes</i>	9,478,094	9,459,442	13,410,356	7,365,878	8,770,187
<i>Premium on Sale of Bonds</i>				4,222,726	11,048
<i>Interest Income</i>	203,710	10,663	9,759	5,785	
Total Revenue	9,681,804	9,470,105	13,420,115	11,594,389	8,781,235
Total Revenue, Interfund Transfers & Fund Balance	\$ 17,169,642	\$ 17,461,501	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ 1,715,000	\$ 1,450,000	\$ 320,000	\$ 3,825,000	\$ 5,600,000
<i>Bond Interest Expense</i>	8,469,363	8,522,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	1,000	1,000	20,319	1,098,619	282
Total Appropriations/Expenditures	10,185,363	9,973,663	9,139,567	11,243,091	11,548,253
Ending Fund Balance, June 30:					
<i>Restricted</i>	6,984,279	7,487,838	7,991,396	3,710,848	3,359,550
Total Ending Fund Balance	6,984,279	7,487,838	7,991,396	3,710,848	3,359,550
Total Appropriations/Expenditures/Ending Fund Balance	\$ 17,169,642	\$ 17,461,501	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

**Los Rios Community College District
Historical and Budget Year Data
Other Debt Service Fund**

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 607,784	\$ 4,298,008	\$ 3,788,528	\$ 3,715,451	\$ 3,396,721
Total Beginning Fund Balance	607,784	4,298,008	3,788,528	3,715,451	3,396,721
Revenue					
<i>Local - Interest Income</i>	66,000	80,000	25,301	100,010	140,816
Total Revenue	66,000	80,000	25,301	100,010	140,816
Interfund Transfers In					
<i>General Fund</i>	320,000	320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	121,699	680,500	680,204	188,036	398,173
Total Interfund Transfers In	441,699	1,000,500	1,000,204	508,036	718,173
Total Revenue, Interfund Transfers & Fund Balance	\$ 1,115,483	\$ 5,378,508	\$ 4,814,033	\$ 4,323,497	\$ 4,255,710

	2015-16 Tentative Budget	2014-15 Revised Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ 240,000	\$ 4,480,000	\$ 220,000	\$ 215,000	\$ 205,000
<i>Bond Interest Expense</i>	48,583	249,189	257,439	243,869	274,495
<i>Bond Service Costs</i>	1,250	1,535	1,250	1,100	1,100
Total Appropriations/Expenditures	289,833	4,730,724	478,689	459,969	480,595
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	40,000	40,000	37,336	75,000	59,664
Total Interfund Transfers Out	\$ 40,000	\$ 40,000	\$ 37,336	75,000	59,664
Ending Fund Balance, June 30:					
<i>Committed</i>	785,650	607,784	4,298,008	3,788,528	3,715,451
Total Ending Fund Balance	785,650	607,784	4,298,008	3,788,528	3,715,451
Total Appropriations/Expenditures/Ending Fund Balance	\$ 1,115,483	\$ 5,378,508	\$ 4,814,033	\$ 4,323,497	\$ 4,255,710



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

For the purpose of reporting revenues and expenditures, uniform major account classifications are required of California community college districts. Following is a summation of the revenue and expenditure reporting classifications:

Revenue Classifications

- A. Base, COLA & Growth (Restoration)
- B. Federal
- C. State
- D. Local
- E. Other Financing Sources

Expenditure Classifications

- A. Academic Salaries (1000)
- B. Classified Salaries (2000)
- C. Employee Benefits (3000)
- D. Supplies and Materials (4000)
- E. Other Operating Expenses (5000)
- F. Capital Outlay (6000)
- G. Other Outgo (7000)
- H. Program and Other Improvements
- I. Instructionally-Related Activities

Using the above classifications, the 2015-16 General Fund budget for the District is summarized as follows:

UNRESTRICTED REVENUE SUMMARY

A. Base, COLA & Growth

The District's primary operational revenue is calculated using three factors: the amount funded in the prior year (base), cost of living adjustments applied to the base, and growth funds for serving additional students. The total of these three factors is referred to as

"Total Computational Revenue" representing 74.0% of total General Fund revenues and close to 85% of unrestricted resources. Total Computational Revenue (TCR) is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects \$286.6 million will be received from these sources in 2015-16. The Z budget level is a \$22.8 million increase in total computational revenue from the District's projected TCR for 2014-15 of \$263.8 million (prior to deficit).

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue and is revenue received from the Federal Government. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2015-16.

C. State Revenues

Unrestricted State revenues account for approximately 11.0% of the total General Fund budget. These revenues do not include general state apportionment, accounted for in Base, COLA and Growth. Major revenues from the State in this classification are unrestricted lottery funds, apprenticeship, and part-time faculty compensation. Total State revenues projected for 2015-16 are \$43.2 million, a significant increase from the 2014-15 final budget due primarily to a projected increase in funding for State Mandated Costs.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 2.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total \$7.4 million for 2015-16, a slight decrease from the \$7.7 million recorded for 2014-15.

E. Other Financing Sources

Other financing sources represent less than 1.0% of total General Fund revenue and are primarily transfers into the General Fund from other District funds. Transfers are made to the General Fund from the Capital Outlay, Bookstore, and Instructionally Related Activities funds. The amount for 2015-16 is \$396,810.

F. Restricted Revenues

Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as well as revenues derived from parking fees and fines. Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots. Parking revenues for 2015-16 are projected at \$4.9 million.

Total restricted Federal revenues projected for 2015-16 are \$5.6 million, a decrease of \$1.3 million from 2014-15. A significant source of General Fund restricted Federal revenue is Perkins 1C funding, formerly known as VTEA, which supports vocational programs in the District and accounts for 47.9% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.6 million for 2015-16. The District also receives Pell Grant and SEOG funds for student financial aid programs. Those federal funds are also restricted and are accounted for in the Student Financial Aid fund.

Restricted State revenues for 2015-16 are currently estimated at \$37.9 million, a decrease of nearly \$4.2 million from 2014-15. The

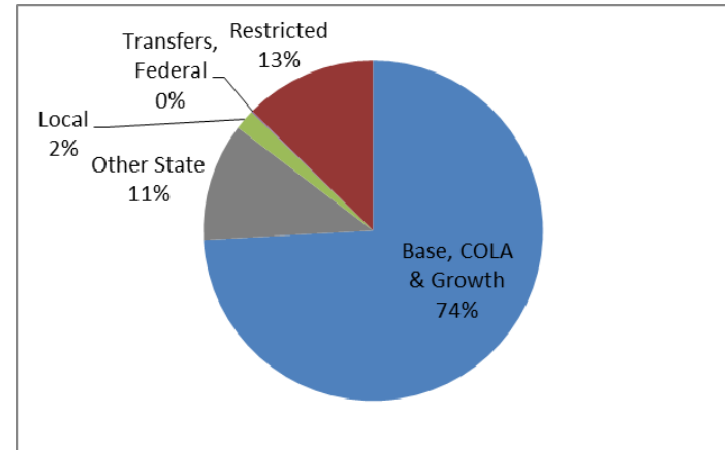
primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 69% of the total State restricted funds are: Student Success & Support (formerly Matriculation), EOPS, CARE, DSPS, CalWORKS and BFAP. The District also has several Economic Development grants and Career Technical Education (CTE) grants.

Total restricted local revenues projected for 2015-16 are not budgeted at this time. The revenues projected for 2014-15 are nearly \$3.6 million. Restricted local revenues are primarily grants and donations, including a grant from Sutter Hospital as well as contracts operated by the Training Source. Funds remaining from 2014-15 as well as new local programs will be budgeted after the close of the fiscal year.

Summary of Revenue Sources

The following chart shows the makeup of the General Fund budget by revenue source:

2015-16 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

This section presents summarized information for the General Fund, excluding program and other improvements (X,Y,Z). More detailed information regarding unrestricted appropriations can be found in the General Fund Budget Guidelines and the Information sections.

For all account classifications, the District reserves appropriations for program and other improvements. These improvements including compensation improvements, are tied to the realization of revenues above the X budget. At the end of each fiscal year, a determination is made regarding the net amount of resources available compared to compensation and program cost increases. After accounting for growth costs as well as compensation improvements such as step and class changes and fringe benefit increases, the calculation may result in a retroactive salary payment.

Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification are affected by the difference in restricted revenues and the XYZ appropriations. The following information is inclusive of both unrestricted and restricted appropriations.

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$133.4 million is appropriated for academic salaries. This is 41.0% of the total appropriations. Eighteen regular positions were added for 2015-16 and 38 adjunct for additional sections.

A consideration in the budget process is the "50% Law" requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 51.88% of the total current expense of

education for 2013-14. The 2014-15 report, to be filed in October 2015, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflects appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2015-16 appropriations for classified salaries are \$73.1 million. This accounts for 22.0% of the District's General Fund expenditures. Only two classified positions were added in 2014-15 and classified salaries are fairly static except for projected salary step increases.

C. Employee Benefits

Employee benefits, object code series 3000, represent all expenditures for the employer's share of contributions to retirement plans, as well as costs for health and welfare benefits for current employees and their dependents.

The budget projects \$69.0 million will be expended on employee benefits in 2015-16, accounting for 21.0% of the 2015-16 budget.

Employee benefits are generally segregated into two categories: 1) health and welfare benefits; 2) retirement benefits.

Health and welfare benefits relate to the District's health insurance, dental insurance, disability insurance, workers' compensation and unemployment insurance programs. The District has been self-funded for dental since 2004-05. With the exception of unemployment and workers' compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District's Insurance Review Committee, consisting of members from each employee group and the District. The Committee seeks



General Fund Financial Data Summary

Consensus on recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit Programs for all employees as well as being rated as one group which, due to the large size, has aided in minimizing cost increases.

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is no increase in health insurance premiums for 2015-16 for the medical plan selected by most employees. During the budget crisis, a portion of the premiums was paid by employees amounting to \$96/month for the primary plan for most groups. Some groups chose to direct less funding toward premium increases to support salary schedule improvements and have a \$125 out of pocket for that plan.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.80/per employee/per month in 2015-16. The initial funding of this benefit was shared between the District and the employee groups.

Retirement (pension) benefits are primarily a function of salary and are for employer contributions to either the State Teachers' Retirement System (STRS) for academic personnel or the Public Employees' Retirement System (PERS) for classified personnel. Academic salaries in general are not subject to Social Security. Classified employees are subject to Social Security thereby increasing the percentage of employee benefit costs for classified employees. Both groups are subject to the Medicare portion of Social Security. The District also provides a contribution toward post-retirement health benefits for eligible retired employees. That

program is fully funded for past service but requires an annual contribution for active employees.

Following is a summary of the District's 2015-16 contribution for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,226.50/month (Kaiser HMO)*
Dental Insurance	\$133.00/month (projected)
Life Insurance	\$ 6.80/month
Long Term Disability	\$.256/\$100 of covered payroll
Workers' Compensation	.78%

*Reflects the Kaiser HMO rate, the primary health insurance plan selected by employees.

Statutory Benefits

STRS	10.73%
PERS	11.847%
Unemployment	.053%*
OASDI	6.20%
Medicare	1.45%

* Unemployment insurance, while a relatively low rate, has had significant fluctuations in the last five years.

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that \$7.3 million will be expended in 2015-16 on supplies and materials around 2.0% of the 2015-16 expenditures.



General Fund Financial Data Summary

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2014-15, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, \$35.4 million is budgeted, representing 11.0% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At tentative budget, \$4.9 million is appropriated for Capital Outlay or 2.0% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At

tentative budget, it is projected that \$3.5 million will be transferred in 2015-16, around 1.0% of the total General Fund expenditures.

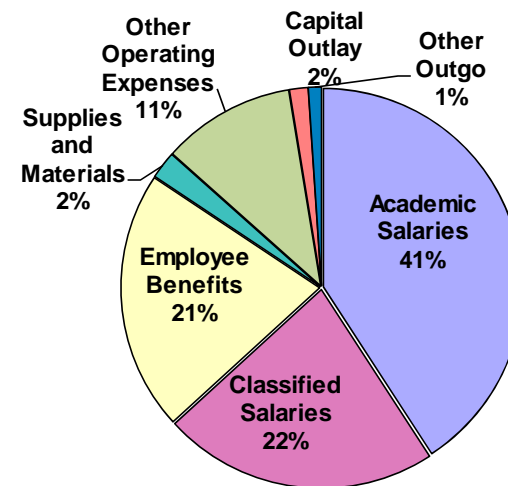
H. Program and Other Improvements

As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as well as the related costs. The appropriation for 2015-16 is nearly \$58.0 million and is primarily unallocated Growth and Lottery funds.

I. Instructionally-Related Activities, General Fund sub-fund

These funds represent revenues received from local activities, such as gate receipts, as well as the Bookstore and General funds in support of student and instructional programs. These funds are part of the General Fund, but are not included in the above narrative due to the nature and use of the funds.

2015-16 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2014-2015	Tentative Budget Z Budget Maximum Funding 2015-2016
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 10,249,904	\$ 10,249,904
Committed	17,296,722	5,663,397
Restricted	<u>3,757,322</u>	<u>1,531,380</u>
Total Beginning Fund Balance	<u>31,303,948</u>	<u>17,444,681</u>
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	179,564,155	192,256,171
Cost of Living Adjustment (COLA) - 2014-15, 0.85%; 2015-16 1.02%	2,134,283	2,690,000
Basic Allocation Increase + 2014-15 West Sacramento Center & 2015-16 Elk Grove Center	1,134,124	12,845,000
Growth (2014-15, 3.8%, 2015-16, 3.0%)	9,423,609	7,300,000
Local Property Taxes	55,245,197	55,245,197
Enrollment Fees, 98%: 2014-15 & 2015-16, \$46/unit	<u>14,963,861</u>	<u>14,963,861</u>
Total Apportionment, Property Taxes & Enrollment Fees	<u>262,465,229</u>	<u>285,300,229</u>
Federal:		
Veteran's Education	<u>25,000</u>	<u>25,000</u>
Total Federal	<u>25,000</u>	<u>25,000</u>
State:		
Lottery Funds (2014-15 & 2015-16 \$128/FTES)	6,507,342	6,775,702
Apprenticeship Programs	757,595	757,595
Part-Time Faculty Compensation	1,251,669	4,551,669
Other, including Mandated Costs Block Grant	<u>4,646,178</u>	<u>31,115,178</u>
Total State	<u>13,162,784</u>	<u>43,200,144</u>
Local:		
Non-Resident/International Student Tuition	3,843,150	3,843,150
Interest income	100,000	100,000
Community Services	1,135,047	1,118,549
Student Fees & Fines	1,129,380	1,129,380
Other, including Interest & Enrollment Fee 2%	<u>1,465,938</u>	<u>1,234,966</u>
Total Local	<u>7,673,515</u>	<u>7,426,045</u>
OTHER:		
Interfund Transfers In	4,911,844	386,591
Donations/Other	<u>10,219</u>	<u>10,219</u>
Total Interfund Transfers/Donations/Other	<u>4,922,063</u>	<u>396,810</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	<u>288,248,591</u>	<u>336,348,228</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2014-2015	Tentative Budget Z Budget Maximum Funding 2015-2016
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	4,875,000	4,875,000
SPECIAL PROGRAMS:		
Federal:		
Perkins 1C <i>formerly VTEA</i>	\$ 2,915,121	2,701,989
Career Technical Education (CTE) Transitions	173,076	180,476
Federal Work Study (FWS)	1,661,994	1,625,135
Temporary Assistance to Needy Families (TANF)	413,252	387,645
TANF Work Study Program	576,850	-
Workability III - Department of Rehabilitation (DOR) Cooperative	211,465	211,465
Small Business Administration-Small Business Development Center (SBDC)	9,608	-
Child Development Training Consortium (CDTC)	72,463	-
Foster Care Program	165,218	156,478
Sacramento Employment & Training Agency-Vet Educ Assist Prgm-Utility Line Worker	86,786	-
Youth Empowerment Strategies For Success - Independent Living Program (ILP)	22,500	21,376
State Trade Export Promotion (STEP) Grant	54,498	-
College to Careers (DOR)	251,370	250,000
US Department of Education - TRIO Student Support Services	252,225	100,776
California Early Childhood Mentor	15,319	-
Regional Consortia Perkins Title 1B - Butte College	7,884	-
Northern California Central Valley Rural Trade Initiative	79,878	-
Total Federal	6,969,507	5,635,340

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2014-2015	Tentative Budget Z Budget Maximum Funding 2015-2016
State:		
Extended Opportunity Programs and Services (EOPS)	3,372,634	3,201,422
Cooperative Agencies Resources for Education Programs (CARE)	438,274	416,360
Disabled Student Programs and Services (DSPS)	5,052,698	4,717,285
Student Success and Support Program (SSSP) <i>formerly Matriculation</i>	9,676,551	13,257,094
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,895,453	2,740,235
CalWORKS	1,760,802	1,667,124
Student Equity	3,249,977	5,068,695
Basic Skills Initiative (BSI)	1,334,370	506,142
Mathematics, Engineering, Science Achievement (MESA)	165,862	143,925
Economic Workforce Development (EWD) Center International Trade Development (CITD)	372,585	190,000
EWD Statewide Centers of Excellence (CTXL) Hub	379,806	282,150
Career Technical Education (CTE) Grants	2,679,913	153,352
Foster Care Program	165,218	156,477
Staff Diversity	34,987	16,024
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	445,431	403,253
Deputy Sector Navigator (DSN): Health	431,055	190,000
Lottery (Restricted, Proposition 20)	1,531,380	1,525,260
State Instructional Equipment Funds (SIEF)	3,772,850	3,316,171
CCCCO Deputy Sector Navigator - Butte Community College	96,929	-
AB86 Adult Education Consortium Planning Grant	633,189	-
California Energy Commission Alternative & Renewable Fuel & Vehicle Technology	126,514	-
SETA RICO	100,000	-
Linked Learning Pilot Program - SB1070 / AB790 (Fiscal agent)	3,000,000	-
Southern California Biotechnology - San Diego Community College District	36,000	-
Rancho Santiago NetLabs - CCCCCO EWD	48,571	-
Proposition 39 Program Improvement	272,591	-
Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)	17,500	-
Other State	17,064	-
Total State	42,108,204	37,950,969

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2014-2015	Tentative Budget Z Budget Maximum Funding 2015-2016
Local:		
Training Source Contracts	2,535,281	-
Central Valley New Car Dealers Association (CVNCDA)	41,018	-
Ethics Symposium - CRC - Wagenlis	26,934	-
Awards for Innovation Application Development Grant	30,000	-
Sacramento Municipal Utilities District (SMUD)	8,289	-
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	5,000	-
Career Ladders Project - CCC Linked Learning Initiative (CCLLI)	43,294	-
Foundation Grants & Gifts	128,990	-
Nursing Grants Emergency Funds	19,878	-
Sutter Nursing Program	317,996	-
University of California Davis Programs	9,836	-
City of Nevada	5,000	-
Sacramento Employment & Training Agency (SETA)	10,618	-
Center for International Trade Development (CITD) Program Income	53,642	-
Center of Excellence (COE) Program Income	159,405	-
Small Business Development Ctr (SBDC)/California Community Colleges (CCC)	10,232	-
Comprehensive Approaches to Raising Education Standards (CARES) & ECERS	7,500	-
Prepare Veterans for Employment	21,075	-
Statewide Academic Senate	26,996	-
ARC Instructionally Related Trust	76,786	-
Workplace Learning Resources (WPLR) Program Income	27,196	-
Siemen Corp Grant	10,000	-
Other Local	14,219	-
Total Local	3,589,185	-
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	57,541,896	48,461,309
TOTAL GENERAL FUND REVENUE AND TRANSFERS	345,790,487	384,809,537
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 377,094,435	\$ 402,254,218

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET (X, Y, Z)

		Adopted Budget Z Budget Maximum Funding 2014-2015	Tentative Budget Z Budget Maximum Funding 2015-2016
APPROPRIATIONS:			
1000	Academic Salaries	\$136,367,619	\$ 133,439,717
2000	Classified Salaries	76,651,396	73,144,198
3000	Employee Benefits	67,217,578	69,058,306
4000	Books, Supplies & Materials	12,282,176	7,315,012
5000	Other Operating Expenses	34,504,313	35,425,335
6000	Capital Outlay	13,654,027	4,964,852
7000	Other Outgo:		
	Interfund Transfers:		
	Capital Outlay Projects Fund	1,602,114	508,003
	Other Funds	3,304,614	2,961,077
TOTAL APPROPRIATIONS AND TRANSFERS		345,583,837	326,816,500
	Program and Other Improvements		
	Minimum (X Budget)	4,225,726	48,152,335
	Mid-range Funding-Incremental		
	Increase (Y Budget)	4,549,711	6,715,000
	Maximum Funding-Incremental		
	Increase (Z Budget)	5,290,480	3,125,702
	Total Program & Other Improvements	14,065,917	57,993,037
ENDING FUND BALANCE, June 30			
9700	Uncommitted	10,249,904	10,249,904
9700	Committed	5,663,397	5,663,397
9700	Restricted	1,531,380	1,531,380
TOTAL ENDING FUND BALANCE		17,444,681	17,444,681
TOTAL APPROPRIATIONS & ENDING FUND BALANCE		\$ 377,094,435	\$ 402,254,218

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

2015-2016 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2014-15 REVISED Z BUDGET MAXIMUM FUNDING	2015-2016 X BUDGET MINIMUM FUNDING	2015-2016 Y BUDGET MID-RANGE FUNDING	2015-2016 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 251,423,648	263,784,152	\$ 263,784,152	\$ 263,784,152
X Budget Adjustments:				
Cost of Living Adjustment (FY 2014-15, 0.85%; FY 2015-16, 1.02%)	2,134,283	2,690,000	2,690,000	2,690,000
Base Allocation - West Sacramento (FY 2014-15); Elk Grove (FY 2015-16)	1,134,124	1,145,000	1,145,000	1,145,000
Basic Allocation and Funding Per Student Increase		11,700,000	11,700,000	11,700,000
2013-14 Recalculation - Growth & COLA	(348,486)	-	-	-
2012-13 Final Recalculation	16,974	-	-	-
Projected Deficit	(1,318,923)	(1,318,923)	(1,318,923)	(1,318,923)
X Budget Revenue Increase	1,617,972	14,216,077	14,216,077	14,216,077
Y Budget Increase - Growth/Restoration - 2014-15, 2.5%; 2015-16, 2%	6,200,000	-	4,870,000	4,870,000
Z Budget Increase - Growth/Restoration - 2014-15, 1.3%; 2015-16, 1.0%	3,223,609	-	-	2,430,000
TOTAL REVENUE CHANGE	11,041,581	14,216,077	19,086,077	21,516,077
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 262,465,229	\$ 278,000,229	\$ 282,870,229	\$ 285,300,229
	2014-15 Actual	2015-2016 X LEVEL	2015-2016 Y LEVEL	2015-2016 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - 2014-15 Funded; 2015-16 Projected	49,767	49,726	49,726	49,726
Summer Shift (Summer 2014 to 2013-14 year)	273	2,441	2,441	2,441
Base FTES	50,040	52,167	52,167	52,167
Funded Growth FTES:				
Actual/Projected Growth (3.5% for 2015-16 with 2% funded)	61	1,802	1,802	1,802
Additional Growth - 2015-16, 1% funded				522
Summer Shift - summer 2014 shift to 2013-14	(546)	273	273	273
Summer Shift - summer 2015 to 2014-15, projected at 2,441	2,441	(4,882)	(4,882)	(4,882)
Summer Shift - summer 2016 to 2015-16, projected			3,850	3,850
Summer Shift unfunded	170			
FTES Projected to be Reported	52,166	49,360	53,210	53,732

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET (X, Y, Z)

DESCRIPTION	2014-2015 REVISED Z BUDGET MAXIMUM FUNDING	2015-2016 X BUDGET MINIMUM FUNDING	2015-2016 Y BUDGET MID-RANGE FUNDING	2015-2016 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 10,249,904	\$ 10,249,904	\$ 10,249,904	\$ 10,249,904
Committed	17,296,722	5,663,397	5,663,397	5,663,397
Restricted	3,757,322	1,531,380	1,531,380	1,531,380
Total Beginning Fund Balance	31,303,948	17,444,681	17,444,681	17,444,681
REVENUES:				
Apportionment & Educational Protection Account (EPA)	179,564,155	192,256,171	192,256,171	192,256,171
Basic Allocation Adjustment		12,845,000	12,845,000	12,845,000
COLA 2014-15, 0.85% + West Sac; 2015-16, 1.02% + Elk Grove	3,268,407	2,690,000	2,690,000	2,690,000
Y Growth 2014-15, 1.5%; 2015-16, 2.0%	6,200,000	-	4,870,000	4,870,000
Z Growth 2014-15, 2.0%; 2015-16, 1.0%	3,223,609	-	-	2,430,000
Enrollment Fee and Property Taxes	70,209,058	70,209,058	70,209,058	70,209,058
Base Allocation, COLA & Growth (SB361)	262,465,229	278,000,229	282,870,229	285,300,229
Lottery Revenue:				
Base Revenue	5,380,000	5,380,000	5,380,000	5,380,000
Adjust Revenue to \$126/FTES (Z Budget)	1,127,342	-	700,000	1,395,702
Total Lottery Revenue	6,507,342	5,380,000	6,080,000	6,775,702
Non-Resident/International Student Tuition	3,843,150	3,843,150	3,843,150	3,843,150
Part-Time Faculty Compensation/New Faculty Hires	1,251,669	4,551,669	4,551,669	4,551,669
Community Services	1,135,047	1,118,549	1,118,549	1,118,549
Other Income, including Interfund Transfers	13,046,154	34,758,929	34,758,929	34,758,929
Total Other General Purpose	19,276,020	44,272,297	44,272,297	44,272,297
Total General Purpose Revenue	288,248,591	327,652,526	333,222,526	336,348,228
Special Program Revenue	57,541,896	48,461,309	48,461,309	48,461,309
Total Revenue	345,790,487	376,113,835	381,683,835	384,809,537
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 377,094,435	\$ 393,558,516	\$ 399,128,516	\$ 402,254,218
APPROPRIATIONS:				
Operational Level	\$ 345,583,837	\$ 326,816,500	\$ 326,816,500	\$ 326,816,500
Program and Salary Improvement	14,065,917	49,297,335	54,867,335	57,993,037
Total Appropriations	359,649,754	376,113,835	381,683,835	384,809,537
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	10,249,904	10,249,904	10,249,904	10,249,904
Committed	5,663,397	5,663,397	5,663,397	5,663,397
Restricted	1,531,380	1,531,380	1,531,380	1,531,380
Total Ending Fund Balance	17,444,681	17,444,681	17,444,681	17,444,681
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 377,094,435	\$ 393,558,516	\$ 399,128,516	\$ 402,254,218

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2014-2015 ADOPTED BUDGET, AS REVISED
2015-2016 TENTATIVE BUDGET

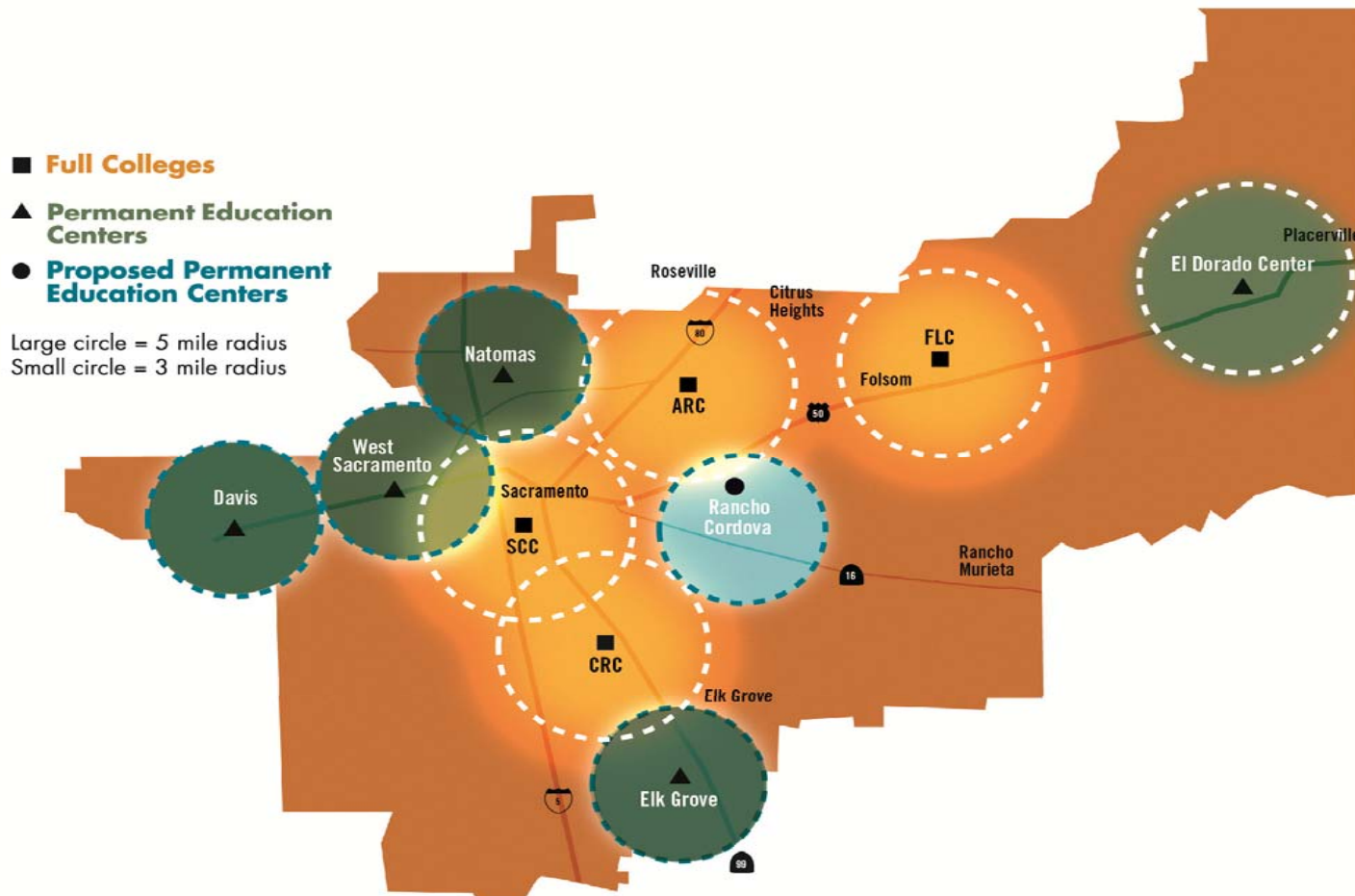
	Full-Time Equivalent (FTE)		Z BUDGET REVISED 2014-2015	TENTATIVE BUDGET 2015-2016	Z BUDGET REVISED 2014-2015	TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget) 2015-2016
	Z BUDGET REVISED 2014-2015	TENTATIVE BUDGET 2015-2016				
	2014-2015	2015-2016				
BEGINNING FUND BALANCE, JULY 1:						
Uncommitted					\$ 10,249,904	\$ 10,249,904
Committed					17,296,722	5,663,397
Restricted					3,757,322	1,531,380
TOTAL BEGINNING FUND BALANCE					31,303,948	17,444,681
REVENUE:						
General Purpose Revenue					288,248,591	336,348,228
Restricted/Special Programs Revenue					57,541,896	48,461,309
TOTAL REVENUE					345,790,487	384,809,537
TOTAL REVENUE AND BEGINNING FUND BALANCE					\$ 377,094,435	\$ 402,254,218
EXPENDITURES/APPROPRIATIONS:						
American River College	988.64	996.14			95,726,266	85,610,065
Cosumnes River College	495.70	503.25			44,956,052	41,311,050
Folsom Lake College	302.70	320.19			27,299,735	26,122,240
Sacramento City College	819.73	826.86			72,846,309	68,227,501
District Office	84.65	84.65			7,799,305	7,775,660
District Support	205.49	204.63			111,022,087	155,763,021
TOTAL APPROPRIATIONS	2,896.91	2,935.72			359,649,754	384,809,537
ENDING FUND BALANCE, JUNE 30:						
Uncommitted					10,249,904	10,249,904
Committed					5,663,397	5,663,397
Restricted					1,531,380	1,531,380
TOTAL ENDING FUND BALANCE					17,444,681	17,444,681
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE					\$ 377,094,435	\$ 402,254,218



General Fund Detail

The following pages present appropriation information for the District's General Fund. The first section is the combined total for all four colleges and the district office, including certain centralized functions categorized as District support.

The information compares full-time equivalent position information as well as appropriations for the 2014-15 and 2015-16 fiscal years. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	37.90	37.90	5,783,135	5,807,074
011B	Instructional Support Services	48.45	48.45	6,672,498	6,696,855
011C	Student Support Services	17.00	17.00	2,328,641	2,326,938
024x-039x	Outreach Centers	5.50	5.50	692,691	775,824
061A	Community Services Programs	0.15	0.15	25,559	27,094
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	109.00	109.00	15,242,524	15,373,785
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	760.47	780.66	62,817,202	64,189,779
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	417.45	422.77	17,862,114	18,038,769
024B-039B	Outreach Center Instructional	154.57	153.22	6,669,241	6,603,135
	Total Instructional excluding Allied Health	1,332.49	1,356.65	87,348,557	88,831,683
012C	Regular Faculty, Allied Health	43.88	43.90	3,374,893	3,382,391
012D	Part-Time Faculty, Allied Health	14.43	14.02	618,960	601,374
	Total Allied Health	58.31	57.92	3,993,853	3,983,765
012J	Instructional Coordinator	9.30	10.30	807,687	887,421
012K	Instructional Work Experience Coordinator	4.00	4.00	317,111	325,917
	Total Instructional, Fall & Spring	1,404.10	1,428.87	92,467,208	94,028,786
012Q	Summer Instruction	91.27	104.92	3,914,886	4,487,744
012S	Substitute Instruction	9.00	9.00	286,053	286,053
012T	Adjunct Office Hours			901,067	901,067
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(1,950,000)	(1,950,000)
	Total Instructional	1,504.37	1,542.79	95,619,214	97,753,650
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	23.00	23.60	1,817,393	1,816,995
014C	Library - Adjunct/Overload	6.40	5.80	333,863	299,095
	Total Librarians	29.40	29.40	2,151,256	2,116,090
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	13.70	13.70	1,180,259	1,120,810
014D	Instructional Development Coordinators	8.00	8.00	746,414	737,339
031A	SRPSTC Coordinators	3.00	3.00	229,815	231,680
036A	Fire Training Coordinator	1.00	1.00	101,151	100,828
	Total Instructional Support Services	25.70	25.70	2,257,639	2,190,657

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	14.60	14.60	1,311,584	1,311,584
013N	Performing Arts Stipends			368,803	368,803
013O	Athletic Stipends			265,972	265,972
	Total Faculty Stipends	14.60	14.60	1,974,959	1,974,959
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	597,402	597,402
013D	Retraining - Type E	1.00	1.00	84,141	84,141
013G	Collective Bargaining	3.50	3.50	312,088	312,088
013L	President's/Chancellor's Release Time	5.00	5.00	491,802	491,802
013P	Puente Program	0.40	0.40	33,656	33,656
	Total Other Certificated	17.00	17.00	1,519,089	1,519,089
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	7.00	7.00	653,158	626,999
	Total Academic Senate	7.00	7.00	653,158	626,999
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	74.90	74.90	6,731,450	6,652,808
015E	Health Services	6.00	6.00	504,365	516,785
015F	Health Services Adjunct/Overload	1.48	1.48	69,905	69,052
015G	Cultural Awareness Coordinator	1.00	1.00	96,950	96,950
015H	Transfer Services - TOP Contract			93,946	93,946
015L	Student Life Coordinator	2.00	2.00	187,232	187,232
	Total Student Services, Faculty	85.38	85.38	7,683,848	7,616,773
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	660,618	664,351
016A,B,F	Fringe Benefits			191,579	203,291
	Total EOPS and MESA District Contribution	7.00	7.00	852,197	867,642

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>CLASSIFIED STAFF</u>				
021A	Administration	172.61	172.65	9,705,743	9,751,920
021B,G	Instructional Support	210.54	210.51	10,256,111	10,463,322
021C	Student Services Support	165.42	165.42	8,442,098	8,462,687
021D	Community Relations	8.09	8.09	510,779	523,267
021E	Custodial	94.15	94.15	4,422,056	4,477,312
021F	Maintenance and Operations-General	96.20	96.20	6,035,719	6,080,932
021H,L,M	Information Technology (IT) & Telecommunications	72.16	72.16	6,225,985	6,345,054
021W	Classified Staff Development (PFE)	1.41	1.41	86,106	86,106
021Y	PDF Positions - Bank	6.38	6.20	432,119	330,156
024x-039x	Classified Outreach Centers	45.29	46.34	2,562,586	2,690,792
041X	Printing (funded through cost recovery)	1.00	1.00	53,499	53,499
042G	Transfer Center	3.00	3.00	183,429	186,078
061C	Community Service	1.72	1.72	130,434	134,241
022G	Classified - Vacancy Factor			(1,210,000)	(1,210,000)
	Total Classified Staff	877.97	878.85	47,836,664	48,375,366
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs			31,282	31,282
	Instructional/Administrative Costs			754,652	754,652
	Total Apprenticeship Programs			785,934	785,934
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,417,339	2,417,339
	Operational Costs			101,303	96,383
	Fixed Costs			1,030,825	793,825
	Telecommunications & IT			14,855	7,855
024x-039x	Total Outreach Centers			3,564,322	3,315,402
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			7,529,101	6,803,302
041F	Innovation and Staff Development			42,520	13,700
	Total College Discretionary Funds			7,571,621	6,817,002

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			832,762	842,076
041J	CDF Institutional			224,704	185,500
041T,V	Special Program Augmentations			25,457	
041X	Other Operational Funds			2,727,438	998,269
	Total Other Operational Funds			3,810,361	2,025,845
	Total Discretionary Funds			11,381,982	8,842,847
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			428,611	120,000
042D	Tutorial Centers			97,500	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	20,331
042H	Bus Rental			638,602	440,512
042I	Other Operational Augmentations			117,572	117,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			492,999	492,999
042O	International Student Education			108,236	
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,169,948	1,555,011
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			204,900	204,900
043F	Telecommunications/Data Transmission Lines			575,591	575,591
	Total Telecommunications Activities			780,491	780,491
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,641,109	669,706
044L	Library Computer System			88,544	88,544
044M	Site Licenses/Other Projects			230,000	200,000
044N	Operating Augments			687,000	687,000
	Total Information Technology Operational			3,646,653	1,645,250

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,045,692	886,042
045D	Resource Conservation Management			76,000	
045H	Major Maintenance Allocation			620,450	420,000
062A,X	Campus-Funded FM Projects			(110,660)	
	Total Facilities Management Operational			1,631,482	1,306,042
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			420,000	195,000
046C	Facility Rentals			214,467	214,467
046F	American Disability Act (ADA) Accommodation			125,000	125,000
046G	Marketing			183,400	326,900
046H	Recruitment			78,000	60,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			56,500	52,500
046L	District-Wide Dues			322,094	312,500
046M	Election Expenses			308,950	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,189,357	1,767,313
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	2.40		492,285	
047C	Staff Development	1.50	1.50	198,155	75,000
047D	Staff Development - Ed Initiative			112,622	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	293,393	115,976
049C	Child Development Fund			217,754	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	4.90	2.50	1,634,215	653,410
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,581,821	1,577,104
051C	PFE Prior Year Carryover			3,047,639	
051E	PFE Classified Staff Development Carryover			125,716	
	Total Partnership for Excellence			4,755,176	1,577,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			80,972	72,000
061E,F,G	Program & Operational Costs			944,982	885,214
	Total Community Service			1,025,954	957,214
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A	Employer Benefit Costs			64,362,258	66,390,829
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(8,210,444)	(8,215,763)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(770,000)	(770,000)
071W	Retirees Health Benefits			3,350,644	3,346,972
	Net Fringe Benefits			58,856,958	60,876,538
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			2,727,027	2,794,259
072C	Safety Program			104,606	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			2,867,633	2,915,259
	<u>UTILITIES</u>				
073A	Electricity			4,505,000	4,505,000
073B	Gas			1,224,504	1,224,504
073D	Water/Garbage			610,000	610,000
073E	Sewer/Pest Control			492,024	492,024
073F	Allocated to Auxiliaries - Contra Account			(187,000)	(187,000)
073G	Honeywell Energy Management System			141,622	141,622
073H,J	Toxic Waste Removal/Dump Fees/Permits			199,667	199,667
073I	Fire Alarm Monitoring			18,934	18,934
073K	Utilities - Ethan Way			69,854	69,854
073L	Ethan Rent - Contra Account			(21,734)	(21,734)
073M	Utilities - Watertower			97,660	97,660
073O,P	Utilities			33,044	33,044
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			7,408,575	7,408,575

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center			30,000	
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			836,395	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,424,406	5,973,741
	Continuing Funds Set-Asides, net			1,424,406	5,973,741
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			283,500	283,500
079J, 079B	Cost Recoveries (including Indirect)			(562,566)	(562,566)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(418,937)	(467,414)
079P	FM - COPFD Contras			7,860	
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,170,008)	(1,226,345)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			859,316	
101B	Facilities Management			85,742	
101C	Staff Development Carryover (Type A/B)	2.00		224,976	
101D	Information Technology			338,337	
101E,F	College Discretionary Funds			4,307,522	
101G	Program Development Funds			127,485	
101J	SBA PY Match			16,736	
101L	Staff Development			275,864	
	Total Rebudgets and Other Carryovers	2.00		6,235,978	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,684.82	2,719.72	285,815,999	278,355,191

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			(200,483)	2,690,000
	Base Allocation Increase, including Centers Funding				12,845,000
	Deficit			(1,318,921)	(1,318,921)
	Funding for New Faculty Positions				3,300,000
	PDF Appropriations				(2,030,000)
	Mandated Costs Current Year - Block Grant			1,364,733	1,364,733
	Mandated Costs - Past Claims				28,744,000
	Appropriations Above Established Base Levels			(1,727,603)	1,902,523
	Lottery Funds			1,800,000	1,800,000
082x	Total X Budget Funding Level			(82,274)	49,297,335
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			3,129,247	3,667,000
	Growth - 20%			900,464	1,203,000
	Lottery Funds			520,000	700,000
085x	Increase Above X Budget			4,549,711	5,570,000
	Total Y Budget Funding Level			4,467,437	54,867,335
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	District Reserves			4,308,000	
	Growth - 80%			4,051,048	1,944,000
	Growth - 20%			644,722	486,000
	Lottery Funds			594,710	695,702
087x	Increase Above Y Budget			9,598,480	3,125,702
	Total Program Development & Other Improvements, Z Budget Funding Level			14,065,917	57,993,037
	TOTAL GENERAL PURPOSE FUNDS	2,684.82	2,719.72	299,881,916	336,348,228

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	31.00	31.01	2,486,152	2,544,542
608E,H,N	Operational Costs			2,178,983	2,120,593
608F	Fixed Costs			179,865	179,865
608G	Parking			30,000	30,000
	Total Parking Services	31.00	31.01	4,875,000	4,875,000
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335AB	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	10.79	11.32	2,915,121	2,701,989
328/9x&330/6x	Career Technical Education (CTE) Transitions		1.00	173,076	180,476
350x	Federal Work Study (FWS)			1,661,994	1,625,135
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	413,252	387,645
381Q	TANF Work Study Program			576,850	
381F,G	Workability III	2.00	2.00	211,465	211,465
391A,B,C,S	Small Business Administration (Small Business Development Center)	1.26		9,608	
331x	Child Development Training Consortium (CDTC)			72,463	
471x	Foster Care Program			165,218	156,477
371P	SETA VEAP Utility Line Worker			86,786	
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	22,500	21,376
380ST	State Trade Export Promotion (STEP) Grant			54,498	
381L,N	College to Careers (DOR)	1.00	1.00	251,370	250,000
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	252,225	100,776
332x	California Early Childhood Mentor			15,319	
334x	Regional Consortia Perkins Title 1B - Butte College			7,884	
385x	Northern California Central Valley Rural Trade Initiative			79,878	
	Total Federal	17.16	17.43	6,969,507	5,635,339

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	21.90	23.74	3,372,634	3,201,422
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.64	1.10	438,274	416,360
428x	Disabled Student Programs and Services (DSPS)	24.41	24.91	5,052,698	4,717,285
597x	Student Success & Support Programs (SSSP)	59.60	63.30	9,676,551	13,257,094
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.44	2,895,453	2,740,235
592x	CalWORKs	10.65	11.65	1,760,802	1,667,124
598A	Student Equity	4.00	7.00	3,249,977	5,068,695
571x-577x	Basic Skills Initiative			1,334,370	506,142
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	165,862	143,925
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.20	1.15	372,585	190,000
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	6.50	2.00	1,127,621	282,150
482C,G,F,T	Career Technical Education Ench Fd			1,343,550	
481A,C	CTE Pathways Program - SB1070	1.00	1.50	628,548	153,352
471x	Foster Care Program	1.64	1.64	165,218	156,478
594A,H	Staff Diversity Funds			34,987	16,024
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	2.90	1.58	445,431	403,253
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	431,055	190,000
700x	Lottery (Restricted, Proposition 20)			3,757,322	1,525,260
548F,G,H	State Instructional Equipment Funds (SIEF)			3,772,850	3,316,171
453M,N,P	CCCCO Deputy Sector Navigator - Butte CCD			56,929	
486A	AB86 Adult Ed			633,189	
370C	California Energy Commission Alternative & Renewable Fuel & Vehicle Technology			126,514	
370R, 482A	SETA - RICO			100,000	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			3,000,000	
488C	Southern California Biotechnology - San Diego CCD MOU			36,000	
455W	Rancho Santiago NetLabs - CCCC EWD			48,571	
488E,G,L	Proposition 39 Program Improvement			272,591	
491A,B,C,D	Faculty Entrepreneurship Grant			17,500	
485Z	FLC International Entrepreneur Global			4,750	
475A	Puente Project			4,500	
567F	Transition Aged Foster Youth			2,170	
535A,B,C,E	First 5 Lactation			3,322	
567G	ARC Transition Aged Foster			961	
	Total State	163.43	167.56	44,332,785	37,950,970

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts	0.50		2,535,281	
613A	Central Valley New Car Dealers Association (CVNCDA)			41,018	
613B	CRC Ethics Symposium - Wagenlis			26,934	
617A	Awards for Innovation Application Development Grant			30,000	
620C,G,H	SMUD Solar Grant			3,470	
628A	SMUD - Modification of Nissan LEAF			4,819	
617C	Sutter Health Plus Wellness Program			5,000	
627A	CA Career Ladders Project - SCC			43,294	
640X,645AB,696ABCDY	Foundation Grants & Gifts			128,990	
655B,C	Nursing Grants Emergency Funds			19,878	
694E,F,T,U,V	Sutter Nurse Program			317,996	
698D	University of California Davis Programs			9,836	
695Q,Y	City of Nevada - CDBG			5,000	
696G	Los Rios Internship & Career Services (LINC)			3,409	
695L	Sac Employment & Training Agency			10,618	
699N	Center for International Trade Development Program Income			53,642	
699L	Center of Excellence Program			159,405	
699E	Small Business Development Center/CCC Program Income			10,232	
642C,D	CARES & ECERS Support			7,500	
620J,K,L	Prepare Veterans for Employment			21,075	
692A	Statewide Academic Senate			26,996	
693G	ARC Instructionally Related Trust			76,786	
698G	Workplace Learning Resources (WPLR) Program Income			27,196	
589G	Siemen Corp Grant			10,000	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,319	
6xx	Other Local			9,852	
	Total Local	0.50		3,590,546	
	TOTAL SPECIAL PROGRAMS	181.09	184.99	54,892,838	43,586,309
	TOTAL RESTRICTED FUNDS	212.09	216.00	59,767,838	48,461,309
	TOTAL GENERAL FUND BUDGET	2,896.91	2,935.72	359,649,754	384,809,537

American River College



American River College has been serving the Northern Greater Sacramento Metropolitan area since 1955 when it opened its doors as the American River Junior College District. In 1965, the college became a part of the Los Rios Community College District and changed its name to American River College. In the 1970s, American River College grew rapidly with many new buildings being constructed to serve an ever increasing student enrollment surge. Today, with student enrollment of over 30,000 students, ARC is among the largest community colleges in the state and is looked upon as a leader in innovative programs and services. It transfers more students to UC Davis and CSU Sacramento than any other community college.

The college has a strong reputation for its programs and leadership, particularly in career programs such as Nursing, Paramedics, Public Safety (Police and Fire), Culinary Arts/Hospitality Management, Gerontology, Solar Technology, Clean Diesel, and Horticulture,

among others. With nearly 400 full-time faculty, over 500 adjunct faculty, approximately 300 classified support staff, and an administrative team of 29, the college is committed to providing excellence in education and services to its diverse student population.

In fall of 2009, the college was reviewed by a team of educators assigned by the Accrediting Commission for Community and Junior College (ACCJC) of the Western Association of Schools and Colleges (WASC). The accreditation team spent several days on the college campus reviewing academic and support programs. In addition, hundreds of documents about the college and District were provided for team members' review. In January 2010, the college was notified that it achieved a reaffirmation of accreditation for the next 6 years, validating ARC's Vision Statement that it is "a premier learning community that transforms and enriches people's lives".

In fall, 2015, the college will again be reviewed against a rigorous set of standards by a team of educators assigned by ACCJC. The college has just completed the required Self Evaluation Report that is submitted to the evaluation team. The college community is preparing for the Team visit in October 2015 to review the Self Evaluation Report with the Accreditation Visiting Team.

ARC faculty, staff and administrators have dedicated themselves to ensure students identify their educational goals and needs and successfully accomplish student learning in a broad spectrum of education areas, including Development Education, Career and Technical Education, Lower Division transfer education and General Education. Over 70 programs of study are offered at ARC, and an extensive array of academic and student support services are available to students in support of student access and success in attaining their respective educational goals. In addition, the college has served the greater regional area with a broad spectrum of cultural, athletic, and other community oriented programs.

American River College

Enhanced Student Success initiatives have been collaboratively developed this past year in alignment with the new state mandated Student Success Services and Program (SSSP) legislation and the similar efforts directed towards focusing on significant Student Equity issues.

Located on 150 acres, the campus includes more than 40 buildings that comprise over 500,000 square feet of classroom, lab and office and other service space for educational and support programs. The college also operates programs at several offsite locations, including the Sacramento Regional Public Safety Training Center at McClellan Park and McClellan Center and the Mather Center. The Natomas Educational Center opened for classes in fall 2005. Located adjacent to (and in cooperation with) Inderkum High School and Sacramento Public Library, the Natomas Center offers classes during both day and evening and represents a unique partnership between public agencies to maximize public resources.

Local Bond Measure A passed in 2002, has contributed significantly to the modernization and expansion of various facilities on campus. A major expansion and modernization of the Fine Arts Instructional facilities, an expansion of the Library, completed in June 2010, has added an additional 7,150 square feet of library space, and more recently, the Science/Fine Arts Modernization was completed in January 2013. Earlier completed projects included additional gymnasium and physical education space and upgrading and renovation of the college swimming pool; the Allied Health Modernization project; expansion of the Learning Resource Center; and the construction of the Natomas Center.(phase 1).

With the November 2008 passage of local bond Measure M, additional projects to modernize and construct much needed facilities at ARC have recently been completed. A new Student Center/Food Service Center began construction in spring 2011, and opened in January 2013 to rave reviews and added an additional

34,700 square feet of space to the campus. Chronic parking and circulation issues have been addressed with the construction of a new 1735-stall parking structure that was completed in February 2013. Included were significant enhancements to the traffic flow patterns for students and staff exiting off of College Oaks Drive onto campus. In addition, the college recently completed construction of the new Culinary Arts Building that greatly expanded this outstanding instructional program. Finally, the college has commenced construction to expand the heavily used Student Services building which will add approximately 5,500 square feet and includes renovating a significant portion of the internal space in this building. The Student Service building will open for the fall 2015 term. Renovation of the Kinesiology/Athletic field turf area is currently in the final stage of state architect review and will lead to completely modernizing this area with new turf, a soccer stadium, new PE activity areas, new practice facilities for soccer and football, and other much needed improvements.

American River College facilities are keeping pace with its growth and changing demands of the student learning process, including interactive and engaging learning environments that are much needed in today's dynamic higher education environment. During some of the most challenging financial times that the state and the Los Rios Community College District have faced in decades, ARC remains committed to serving students and the community at the same level of excellence that the colleges has become noted for during its many years of serving the educational needs of the Greater Sacramento region.



LOS RIOS COMMUNITY COLLEGE DISTRICT
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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	663,808	667,655
011B	Instructional Support Services	14.95	14.95	2,008,218	2,010,789
011C	Student Support Services	5.00	5.00	665,960	670,922
031A	SRPSTC Dean	1.00	1.00	125,924	128,442
037A	Natomas Center	1.00	1.00	126,647	129,116
061A	Community Services Programs	0.05	0.05	7,996	8,259
	Total Administrators	27.00	27.00	3,598,553	3,615,183
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	306.52	311.23	25,502,952	25,861,283
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	141.85	146.45	6,067,469	6,246,867
	Total Main Campus Instructional	448.37	457.68	31,570,421	32,108,150
030B	Instructional Staff				
031B	SRPSTC Faculty	16.92	16.27	763,076	735,195
034B	McClellan Center Faculty	14.35	11.42	615,529	489,849
036B	Fire Training Program Faculty	1.92	2.14	82,270	91,793
037B	Natomas Center Faculty	37.22	33.98	1,596,515	1,457,538
	Total Outreach Instructional	70.41	63.81	3,057,390	2,774,375
012C	Regular Faculty, Allied Health	18.08	18.30	1,452,359	1,472,970
012D	Part-Time Faculty, Allied Health	3.99	3.13	171,147	134,258
	Total Allied Health	22.07	21.43	1,623,506	1,607,228
012J	Instructional Coordinator	3.30	3.30	298,201	298,530
012K	Instructional Work Experience Coordinator	1.00	1.00	76,621	79,686
	Total Instructional, Fall & Spring	545.15	547.22	36,626,139	36,867,969
012Q	Summer Instruction	37.16	43.01	1,593,957	1,839,667
012S	Substitute Instruction	3.60	3.60	116,775	116,775
012T	Adjunct Office Hours			349,089	349,089
	Total Instructional	585.91	593.83	38,685,960	39,173,500
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.60	7.00	468,184	494,866
014C	Library - Adjunct/Overload	3.00	1.60	156,498	82,509
	Total Librarians	8.60	8.60	624,682	577,375

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.10	5.10	454,452	434,873
014D	Instructional Development Coordinators	2.60	2.60	218,893	209,818
031A	SRPSTC Coordinators	3.00	3.00	229,815	231,680
036A	Fire Training Coordinator	1.00	1.00	101,151	100,828
	Total Instructional Support Services	11.70	11.70	1,004,311	977,199
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	6.20	6.20	528,441	528,441
013N	Performing Arts Stipends			110,358	110,358
013O	Athletic Stipends			108,430	108,430
	Total Faculty Stipends	6.20	6.20	757,029	757,029
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	225,498	225,498
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	3.68	3.68	325,215	325,215
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	143,521	134,625
	Total Academic Senate	1.60	1.60	143,521	134,625
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	29.14	29.14	2,585,497	2,539,521
015E	Health Services	2.00	2.00	124,024	128,985
015F	Health Services Adjunct/Overload	0.16	0.16	7,557	7,465
013P	Puente Program	0.20	0.20	16,828	16,828
	Total Student Services, Faculty	31.50	31.50	2,733,906	2,692,799
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	198,737	198,740
016A,B,F	Fringe Benefits			57,633	60,815
	Total EOPS and MESA District Contribution	2.00	2.00	256,370	259,555

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>CLASSIFIED STAFF</u>				
021A	Administration	28.60	28.60	1,455,425	1,473,430
021B,G	Instructional Support	80.67	80.67	3,831,807	3,892,327
021C	Student Services Support	64.18	64.18	3,202,091	3,190,973
021D	Community Relations	3.09	3.09	211,546	215,773
021E	Custodial	28.21	28.21	1,353,526	1,354,850
021F	Maintenance and Operations-General	4.80	4.80	259,961	262,856
021H,L,M	Information Technology (IT) & Telecommunications	9.83	9.83	788,607	795,249
021Y	PDF Positions - Bank	1.12	1.12	63,715	63,715
031C	Sacramento Regional Public Safety Training Center	9.20	9.20	521,152	525,897
034C	McClellan Center	3.05	3.05	149,031	147,263
037C	Natomas Center	6.73	6.73	389,042	394,769
042G	Transfer Center	1.00	1.00	73,546	74,341
061C	Community Service	0.83	0.83	61,136	62,623
	Total Classified Staff	241.31	241.31	12,360,585	12,454,066
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs			9,594	9,594
024F	Fixed Costs			387,683	387,683
	Total Carpenters Apprenticeship			397,277	397,277
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			5,132	5,132
025F	Fixed Costs			123,155	123,155
	Total Sheet Metal Apprenticeship			128,287	128,287
	<u>DRYWALL APPRENTICESHIP</u>				
026E	Operational Costs			6,396	6,396
026F	Fixed Costs				
	Total Drywall Apprenticeship			6,396	6,396
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			6,857	6,857
027F	Fixed Costs			164,546	164,546
	Total Electrician Apprenticeship			171,403	171,403
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			3,303	3,303
028F	Ironworkers Contract & Admin			79,268	79,268
	Total Ironworkers Apprenticeship			82,571	82,571

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			74,982	74,982
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			292,065	66,065
031K	Instructional Costs-Sac Police			592,800	592,800
031L	Instructional Costs-Sac Sheriff			375,700	375,700
031N-Z	Instructional Costs-Other Contracts			32,006	32,006
036G-N	Instructional Costs-Fire Training Program			1,416,833	1,416,833
	Total Sacramento Regional Public Safety Training Center			2,787,386	2,561,386
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			14,278	14,278
	Total McClellan Center			14,278	14,278
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			164,506	171,506
037G,H	Telecommunications & IT			7,000	
	Total Natomas Center			171,506	171,506
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,691,578	2,574,993
041F	Innovation and Staff Development			18,990	5,000
	Total College Discretionary Funds			2,710,568	2,579,993
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			224,704	185,500
041T,V	Special Program Augmentations			12,816	
041X	Other Operational Funds			2,105,828	
	Total Other Operational Funds			2,343,348	185,500
	Total Discretionary Funds			5,053,916	2,765,493

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			243,268	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			198,245	158,918
042I	Other Operational Augmentations			39,823	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042O	International Student Education			78,236	
	Total College Related Activities			649,052	335,621
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			77,558	
	Total Telecommunications Activities			77,558	
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			60,000	60,000
046J	Conference and Travel			10,200	10,200
	Total Institutional Support Costs			70,200	70,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.60		64,561	
047C	Staff Development	0.50	0.50	65,701	29,488
047D	Staff Development - Ed Initiative			54,487	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	110,828	115,976
	Total Other Allocations	2.10	1.50	295,577	155,464
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			674,412	674,412
051C	PFE Prior Year Carryover			1,083,313	
051E	PFE Classified Staff Development Carryover			28,271	
	Total Partnership for Excellence			1,785,996	674,412

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			48,304	
061S	Sports Camps			3,678	
	Total Community Service			51,982	
	<u>UTILITIES</u>				
073A	Electricity			1,370,000	1,370,000
073B	Gas			400,000	400,000
073D	Water/Garbage			65,000	65,000
073E	Sewer/Pest Control			272,000	272,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,407	36,407
073O,P	Utilities			3,411	3,411
	Total Utilities			2,116,818	2,116,818
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	1.03		116,608	
101E,F	College Discretionary Funds			2,085,416	
101L	Staff Development			93,722	
	Total Rebudgets and Other Carryovers	1.03		2,295,746	
	TOTAL GENERAL PURPOSE FUNDS	922.63	928.92	76,646,081.00	70,617,658

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.70	0.71	47,710	48,931
608E,H,N	Operational Costs			40,600	40,600
608F	Fixed Costs			84,089	84,089
	Total Parking Services	0.70	0.71	172,399	173,620
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.14	2.64	1,193,956	1,113,490
328/9x&330/6x	Career Technical Education (CTE) Transitions		1.00	59,913	45,119
350x	Federal Work Study (FWS)			1,027,970	849,365
590A,B	Temporary Assistance for Needy Families (TANF)			150,497	142,972
381Q	TANF Work Study Program			435,900	
331x	Child Development Training Consortium (CDTC)			28,900	
471x	Foster Care Program			109,648	104,166
371P	SETA VEAP Utility Line Worker			86,786	
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	22,500	21,376
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	252,225	100,776
332x	California Early Childhood Mentor			650	
334x	Regional Consortia Perkins Title 1B - Butte College			2,122	
	Total Federal	3.25	4.75	3,371,067	2,377,264

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	5.06	6.90	1,076,743	1,020,395
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.14	0.10	142,214	135,103
428x	Disabled Student Programs and Services (DSPS)	9.91	8.41	1,896,560	1,800,829
597x	Student Success & Support Programs (SSSP)	25.11	26.61	3,478,112	4,902,068
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,105,264	1,050,001
592x	CalWORKs	3.00	4.00	757,672	719,789
598A	Student Equity		2.00	1,322,645	2,060,681
571x-577x	Basic Skills Initiative			555,960	188,680
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			56,337	47,975
548F,G,H	State Instructional Equipment Funds (SIEF)			1,382,157	
454x,452gh,455x,46	Career Technical Education (CTE) Grants	4.50		347,293	
471x	Foster Care Program	1.64	1.64	109,648	104,166
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	2.18	1.08	275,872	258,484
481A,C	CTE Pathways Program - SB1070	1.00	1.50	606,548	153,352
482C,G,F,T	Career Technical Education Ench Fd			586,045	
700x	Lottery (Restricted, Proposition 20)			1,194,495	
370C	California Energy Commission Alternative & Renewable Fuel & Vehicle Technology			126,514	
370R, 482A	SETA - RICO			100,000	
488C	Southern California Biotechnology - San Diego CCD MOU			36,000	
488E,G,L	Proposition 39 Program Improvement			210,347	
491A,B,C,D	Faculty Entrepreneurship Grant			7,500	
535A,B,C,E	First 5 Lactation			3,322	
475A	Puente Project			1,500	
567G	ARC Transition Aged Foster			961	
	Total State	62.06	61.76	15,379,709	12,441,523

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS LOCAL</u>				
620J,K,L	Prepare Veterans for Employment			21,075	
620C,G,H	SMUD Solar Grant			3,470	
628A	SMUD - Modification of Nissan LEAF			4,819	
625C	LRCCD - MESA/Teichert			5,000	
640X,645AB,696AB	Foundation Grants & Gifts			9,104	
655B,C	Nursing Grants Emergency Funds			6,128	
642C,D	CARES & ECERS Support			6,625	
692A	Statewide Academic Senate			11,570	
693G	ARC Instructionally Related Trust			76,786	
589G	Siemen Corp Grant			10,000	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,319	
6xx	Other Local			114	
	Total Local			157,010	
	TOTAL SPECIAL PROGRAMS	65.31	66.51	18,907,786	14,818,787
	TOTAL RESTRICTED FUNDS	66.01	67.22	19,080,185	14,992,407
	TOTAL GENERAL FUND BUDGET	988.64	996.14	95,726,266	85,610,065



Cosumnes River College

Cosumnes River College (CRC) was founded in 1970 with 1,800 day and 350 evening students. In fall 2014 the college served more than 14,800 day and evening students who are making significant and lasting contributions to a wide range of professions. The college is committed to student success and meeting the needs of the growing south Sacramento and Elk Grove communities. CRC takes pride in the values it has chosen as part of its Vision, Mission and Values Statement. A commitment to continuous learning and assessment, exceptional student services and program innovation are complemented by the value of sustaining a collegial and environmentally-responsible academic setting.

The 159-acre campus has more than 575 employees and has provided quality education to the surrounding communities since its inception. The college adheres to its vision – preparing and empowering students to realize their unique potential – by offering a full lower-division university transfer program, as well as professional and technical education programs for those seeking career-related education. Cosumnes River College also recognizes the critical role of reading, writing, math, and English skills in the success of its students and offers a highly coordinated, basic skills program to support student progress and achievement.

CRC added four Associate Transfer degrees to its curricula in 2013-14 including Elementary Teacher Education, Geology, Journalism and Kinesiology, bringing the total number of Associate Degrees for Transfer to 15. These new programs are designed to enhance student transfers to the California State University system. Some of CRC's unique career programs include Veterinary Technology, Radio, TV and Film Production, Culinary Arts, Architecture, Construction, Automotive, Agriculture, Photography, Health Care Information Technology, Diagnostic Sonography and Pharmacy Technology.



Cosumnes River College has provided exceptional educational programs and services to a diverse community for 44 years. Over 60% of students are under 25 years of age and approximately 56% are female. There are more than 50 languages and dialects spoken on campus and almost 43% of students are first generation college attendees. CRC has emerged with its own identity, small enough to offer personalized attention, yet large enough to offer a comprehensive postsecondary education to the community it serves. As one of the state's most diverse community college populations, CRC takes pride in offering award-winning programs such as Freshman Seminar, Puente, and Diop Scholars that work with cohorts of students to ensure continued success.



Cosumnes River College

Thanks to the citizens of Los Rios Community College District, the State of California, and the Federal Government, funds from local bond measures and other sources are assisting the college in building and modernizing its facilities to better serve students. In fall 2013, the college dedicated two new buildings – the Winn Center for Construction and Architecture and the Elk Grove Educational Center, Phase 1 – expanding access to residents in South Sacramento and the City of Elk Grove.

The Winn Center is designed to LEED Platinum standards, providing a teaching lab for students in the architecture and construction programs and representing the college's commitment to an environmentally-responsible academic setting. Located south of the main campus, the CRC Elk Grove Education Center offers a variety of general education classes to both prepare students for transfer to a four-year university or career-specific coursework on the main campus. The center opened in fall 2013 and in its first semester had 1,642 enrollments. It will generate almost 1,100 full-time equivalent students during 2014-15. Two additional phases are planned that will allow the center to serve 7,500 students at full build out.



Currently under construction is a Regional Transit (RT) light rail and bus transfer station, which is projected to open in fall 2015. The next project planned for the college is the College Center. The campus continues to transform its facilities as well as its programs and services to better serve the students and community who look to CRC for access to higher education to improve their career and life prospects.

In fall 2015, the college will be reviewed against a rigorous set of standards by a team of educators assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC). The college community is now focused on developing its self-study to demonstrate proficiency and compliance in a host of programs and services all aimed at improving student success.



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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	4.95	683,348	672,425
011B	Instructional Support Services	9.00	9.00	1,205,765	1,210,177
011C	Student Support Services	3.00	3.00	410,598	408,001
032A	Elk Grove Center Administrative	1.00	1.00	69,722	144,248
061A	Community Services Programs	0.05	0.05	8,869	9,897
	Total Administrators	18.00	18.00	2,378,302	2,444,748
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	145.31	149.30	11,876,596	12,108,229
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	95.96	84.31	4,105,601	3,595,665
	Total Main Campus Instructional	241.27	233.61	15,982,197	15,703,894
032B	Elk Grove Center Faculty	13.88	26.12	595,368	1,120,391
	Total Outreach Instructional	13.88	26.12	595,368	1,120,391
012C	Regular Faculty, Allied Health	2.40	2.40	177,380	177,617
012D	Part-Time Faculty, Allied Health	3.83	3.99	164,284	171,147
	Total Allied Health	6.23	6.39	341,664	348,764
012J	Instructional Coordinator	1.00	1.00	96,950	96,950
012K	Instructional Work Experience Coordinator	1.00	1.00	96,950	96,950
	Total Instructional, Fall & Spring	263.38	268.12	17,113,129	17,366,949
012Q	Summer Instruction	14.96	17.16	641,606	733,985
012S	Substitute Instruction	1.50	1.50	48,199	48,199
012T	Adjunct Office Hours			137,578	137,578
	Total Instructional	279.84	286.78	17,940,512	18,286,711
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	311,439	318,631
014C	Library - Adjunct/Overload	1.60	1.60	83,466	82,509
	Total Librarians	5.60	5.60	394,905	401,140
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	1.60	1.60	135,124	135,187
014D	Instructional Development Coordinators	1.80	1.80	178,385	178,385
	Total Instructional Support Services	3.40	3.40	313,509	313,572
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	2.00	2.00	214,980	214,980
013N	Performing Arts Stipends			88,261	88,261
013O	Athletic Stipends			50,206	50,206
	Total Faculty Stipends	2.00	2.00	360,447	360,447

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	137,150	137,150
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	2.63	2.63	236,867	236,867
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	140,940	134,624
	Total Academic Senate	1.60	1.60	140,940	134,624
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.74	14.74	1,375,364	1,323,136
015E	Health Services	1.00	1.00	95,085	96,950
015F	Health Services Adjunct/Overload	1.16	1.16	54,791	54,122
015L	Student Life Coordinator	1.00	1.00	101,791	101,791
	Total Student Services, Faculty	17.90	17.90	1,627,031	1,575,999
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	182,391	182,391
016A,B,F	Fringe Benefits			52,894	55,812
	Total EOPS and MESA District Contribution	2.00	2.00	235,285	238,203
	<u>CLASSIFIED STAFF</u>				
021A	Administration	17.96	17.96	940,053	916,517
021B,G	Instructional Support	43.09	43.09	2,104,624	2,168,738
021C	Student Services Support	22.17	22.17	1,146,415	1,139,750
021D	Community Relations	1.00	1.00	87,391	90,173
021E	Custodial	17.40	17.40	835,335	843,732
021F	Maintenance and Operations-General	4.00	4.00	230,401	231,978
021H,L,M	Information Technology (IT) & Telecommunications	10.92	10.92	778,308	829,736
021Y	PDF Positions - Bank	0.83	0.83	42,586	42,585
032C	Elk Grove Center	5.50	5.50	256,549	265,325
042G	Transfer Center	1.00	1.00	60,311	60,962
061C	Community Service	0.55	0.55	33,065	33,530
	Total Classified Staff	124.42	124.42	6,515,038	6,623,026

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	OUTREACH CENTERS				
	ELK GROVE CENTER				
032F	Fixed Costs			35,000	35,000
	Total Elk Grove Center			35,000	35,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E	Block Grant			1,297,239	1,322,809
	Total College Discretionary Funds			1,297,239	1,322,809
	OTHER OPERATIONAL FUNDS				
041T,V	Special Program Augmentations			8,223	
041X	Other Operational Funds			104,653	
	Total Other Operational Funds			112,876	
	Total Discretionary Funds			1,410,115	1,322,809
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			59,472	25,440
042D	Tutorial Centers			26,500	26,500
042F	Financial Aid Administrative Costs			4,825	4,825
042H	Bus Rental			108,273	83,692
042I	Other Operational Augmentations			7,189	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			233,878	175,265
	TELECOMMUNICATIONS ACTIVITIES				
043F	Telecommunications/Data Transmission Lines			49,883	
	Total Telecommunications Activities			49,883	
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	
	Total Institutional Support Costs			17,200	13,200
	OTHER ALLOCATIONS				
047S,F	Program Development Funds	0.60		64,561	
047C	Staff Development	0.50	0.50	30,350	12,410
047D	Staff Development - Ed Initiative			24,895	4,000
	Total Other Allocations	1.10	0.50	119,806	16,410

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			942,960	
051E	PFE Classified Staff Development Carryover			13,723	
	Total Partnership for Excellence			1,235,324	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	72,000
061E,F,G	Program & Operational Costs			547,778	542,584
	Total Community Service			619,778	614,584
	<u>UTILITIES</u>				
073A	Electricity			845,000	845,000
073B	Gas			294,504	294,504
073D	Water/Garbage			172,000	172,000
073E	Sewer/Pest Control			81,824	81,824
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			50,407	50,407
073O,P	Utilities			15,230	15,230
	Total Utilities			1,433,965	1,433,965
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.80		89,968	
101E,F	College Discretionary Funds			1,404,524	
101G	Program Development Funds			2,364	
101L	Staff Development			55,458	
	Total Rebudgets and Other Carryovers	0.80		1,552,314	
	TOTAL GENERAL PURPOSE FUNDS	459.29	464.83	36,850,099.00	34,505,211

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.20	0.20	14,207	14,344
608F	Fixed Costs			53,601	53,601
	Total Parking Services	0.20	0.20	67,808	67,945
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335AB	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	4.18	4.19	597,284	581,658
328/9x&330/6x	Career Technical Education (CTE) Transitions			37,471	45,119
350x	Federal Work Study (FWS)			381,881	378,000
590A,B	Temporary Assistance for Needy Families (TANF)			49,012	46,561
381Q	TANF Work Study Program			15,060	
331x	Child Development Training Consortium (CDTC)			13,850	
332x	California Early Childhood Mentor			13,369	
334x	Regional Consortia Perkins Title 1B - Butte College			4,580	
	Total Federal	4.18	4.19	1,112,507	1,051,338

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	5.49	5.49	819,462	778,489
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	102,139	97,032
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	749,887	661,302
597x	Student Success & Support Programs (SSSP)	10.85	11.85	1,707,447	2,258,658
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	575,916	547,120
592x	CalWORKs	3.25	3.25	322,069	304,066
598A	Student Equity	2.50	3.50	580,769	906,414
571x-577x	Basic Skills Initiative			192,519	85,500
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	50,500	47,975
454x,452gh,455x,462x	Career Technical Education (CTE) Grants			88,329	
482C,G,F,T	Career Technical Education Ench Fd			257,024	
488E,G,L	Proposition 39 Program Improvement			14,680	
548F,G,H	State Instructional Equipment Funds (SIEF)			683,799	
700x	Lottery (Restricted, Proposition 20)			645,482	
491A,B,C,D	Faculty Entrepreneurship Grant			5,000	
475A	Puente Project			1,500	
	Total State	32.03	34.03	6,796,522	5,686,556
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			41,018	
613B	CRC Ethics Symposium - Wagenlis			26,934	
640X,645AB,696ABCD	Foundation Grants & Gifts			22,761	
694E,F,T,U,V	Sutter Nurse Program			21,795	
692A	Statewide Academic Senate			15,426	
696F	FCCC Exemplary Prog Award			1,182	
	Total Local			129,116	
	TOTAL SPECIAL PROGRAMS	36.21	38.22	8,038,145	6,737,894
	TOTAL RESTRICTED FUNDS	36.41	38.42	8,105,953	6,805,839
	TOTAL GENERAL FUND BUDGET	495.70	503.25	44,956,052	41,311,050

Folsom Lake College



Folsom Lake College, located in Folsom, California, began serving the community as an educational center in 1991 and received its initial accreditation as the fourth college of the Los Rios Community College District in 2004. Nestled on a hill, the college offers students award-winning architecture and state-of-the-art educational facilities in a warm and friendly environment. The college, along with its El Dorado Education Center (EDC) located in Placerville and Rancho Cordova Center (RCC), enrolls over 8,100 students.

In 2014 the College celebrated its 10th anniversary as an accredited college.

Folsom Lake College is proud to serve the educational and cultural needs of our communities and is committed to helping students achieve their educational goals. The college offers an array of instructional and student services programs that promote successful completion of stated educational objectives and assist with transfer to four-year institutions, as well as two-year degrees and certificates that prepare students to enter the workforce and achieve promotions.

Student Services offers a full spectrum of services and programs that are all dedicated to enhancing student success. To enhance services to students, Student Instructional Support Services, such as tutoring at the main campus, are being co-located to make access easier for students.

Development of the college's Career Technical Education (CTE) programs is ongoing. Since 2005, the college has used numerous regional research reports to identify workforce training and technical assistance needs of service area employers. The college is developing programs in Computer Information Sciences (Cloud computing and Applications for Mobile Devices), Technical Theatre, Commercial Music, Global Exporting and FLC's next Allied Health Program, Radiologic Technology (RAD Tech). Providing state-of-the-art, high-tech facilities are crucial to enabling faculty and staff to deliver high-quality education and support services.

Numerous collaborations and partnerships with local businesses and industries, surrounding cities, and K-12 and four-year universities have enabled classroom expansions beyond the college facilities. In addition, the college's distance education program and high-tech learning environments across all three sites continue to enhance access opportunities to a variety of curriculum and support services.

The main campus permanent facilities continue to grow and expand. The physical education/athletics complex and gymnasium completed



Folsom Lake College

construction and opened in spring 2015. Planning for a new instructional building to support career technical programs, add additional science labs, and a student health center is in progress. Additionally, planning for the expansion of student services offices is continuing.

At EDC, the student services expansion and remodel project was completed and opened in spring 2015. The project includes new space for student life and a multi-use meeting room. Some existing student services spaces, such as Financial Aid and Disabled Student Program and Services, were expanded to better accommodate the needs of students.

At RCC, property improvements and construction of the first permanent facility (phase 1 of 3) is underway and is expected to open for classes mid-fall 2015.



Folsom Lake College's facilities offer interactive and engaging learning environments that are highly praised and viewed by the surrounding business communities and local governments as a tremendous asset to the Sacramento and El Dorado County region. In addition, Folsom Lake College provides a collaborative and innovative environment that promotes personal interaction as a function of learning; honors diversity; cultivates sustainability; and encourages civic engagement.

In fall 2015, the college will be reviewed against a rigorous set of standards by a team of educators assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC). The college community is now focused on completing its self-evaluation to demonstrate proficiency and compliance in a host of programs and services all aimed at improving student success.



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	613,471	617,095
011B	Instructional Support Services	6.00	6.00	802,345	809,945
011C	Student Support Services	2.00	2.00	263,265	272,645
	Total Administrators	12.00	12.00	1,679,081	1,699,685
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	84.64	89.70	6,847,639	7,222,650
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	55.54	61.34	2,382,303	2,623,696
037B	Rancho Cordova Faculty	10.02	15.45	429,798	662,712
012K	Instructional Work Experience Coordinator	1.00	1.00	79,686	82,873
	Total Instructional, Fall & Spring	151.20	167.49	9,739,426	10,591,931
012Q	Summer Instruction	6.93	7.93	297,310	339,190
012S	Substitute Instruction	1.00	1.00	29,516	29,516
012T	Adjunct Office Hours			79,986	79,986
	Total Instructional	159.13	176.42	10,146,238	11,040,623
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	395,898	402,594
014C	Library - Adjunct/Overload	0.60	0.60	31,300	30,941
	Total Librarians	5.60	5.60	427,198	433,535
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	184,629	151,431
014D	Instructional Development Coordinators	2.00	2.00	186,269	186,269
	Total Instructional Support Services	4.40	4.40	370,898	337,700
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	1.60	1.60	165,016	165,016
013N	Performing Arts Stipends			43,644	43,644
013O	Athletic Stipends			25,172	25,172
	Total Faculty Stipends	1.60	1.60	238,632	238,632
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	54,692	54,692
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	1.65	1.65	154,409	154,409

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	138,362	134,625
	Total Academic Senate	1.60	1.60	138,362	134,625
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.58	8.58	762,249	770,825
015E	Health Services	1.00	1.00	95,085	96,950
015L	Student Life Coordinator				
	Total Student Services, Faculty	9.58	9.58	857,334	867,775
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	93,220	96,950
016A,B,F	Fringe Benefits			27,034	29,666
	Total EOPS and MESA District Contribution	1.00	1.00	120,254	126,616
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.18	22.14	1,225,065	1,221,909
021B,G	Instructional Support	27.71	27.71	1,375,652	1,424,286
021C	Student Services Support	15.42	15.42	828,481	845,776
021E	Custodial	16.00	16.00	691,024	728,464
021F	Maintenance and Operations-General	3.00	3.00	152,070	154,139
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	385,352	392,720
	Total Classified Staff	88.31	88.27	4,657,644	4,767,294
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			228,312	210,312
	Total Rancho Cordova Center			228,312	210,312
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			786,424	786,274
041F	Innovation and Staff Development			8,550	8,700
	Total College Discretionary Funds			794,974	794,974
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			60,949	
	Total Other Operational Funds			60,949	
	Total Discretionary Funds			855,923	794,974

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			90,752	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			123,740	54,473
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
047U	Inter-Jurisdictional Exchange Agreements			87,252	
	Total College Related Activities			339,393	105,562
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			35,157	
	Total Telecommunications Activities			35,157	
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046J	Conference and Travel			10,200	10,200
	Total Institutional Support Costs			36,567	36,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.60		76,561	
047C	Staff Development			17,929	5,947
047D	Staff Development - Ed Initiative			24,220	5,000
	Total Other Allocations	0.60		118,710	10,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			86,212	86,212
051C	PFE Prior Year Carryover			219,033	
051E	PFE Classified Staff Development Carryover			8,062	
	Total Partnership for Excellence			313,307	86,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			92,000	92,630
061S	Sports Camps			5,294	
	Total Community Service			97,294	92,630

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>UTILITIES</u>				
073A	Electricity			910,000	910,000
073B	Gas			150,000	150,000
073D	Water/Garbage			104,500	104,500
073E	Sewer/Pest Control			21,500	21,500
073F	Allocated to Auxiliaries (Contra)			(105,000)	(105,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			29,000	29,000
073O,P	Utilities			466	466
	Total Utilities			1,110,466	1,110,466
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	<u>General Purpose</u>				
101A	Staff Development Carryover (Type A/B)	0.16		17,497	
101C	College Discretionary Funds			380,949	
101E,F	Program Development Funds			13,678	
101G	Staff Development			19,062	
101L	Total Rebudgets and Other Carryovers	0.16		431,186	
	TOTAL GENERAL PURPOSE FUNDS	285.63	302.12	22,356,365	22,248,564

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	RESTRICTED FUNDS				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.05	0.05	3,338	3,338
	Total Parking Services	0.05	0.05	3,338	3,338
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335AB	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	293,966	229,146
328/9x&330/6x	Career Technical Education (CTE) Transitions			35,006	45,119
350x	Federal Work Study (FWS)			139,571	131,250
590A,B	Temporary Assistance for Needy Families (TANF)			22,176	21,067
381Q	TANF Work Study Program			20,220	
331x	Child Development Training Consortium (CDTC)			11,900	
471x	Foster Care Program			55,570	52,311
332x	California Early Childhood Mentor			650	
334x	Regional Consortia Perkins Title 1B - Butte College			1,182	
	Total Federal	0.05	0.05	580,241	478,893
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	3.10	3.10	313,101	297,446
41xx	Cooperative Agencies Resources for Education (CARE) Programs			37,636	35,754
428x	Disabled Student Programs and Services (DSPS)	1.75	1.75	629,450	594,176
597x	Student Success & Support Programs (SSSP)	6.81	7.81	973,195	1,359,363
598A	Student Equity	1.00	1.00	327,383	510,951
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.91	283,091	261,811
454x,452gh,455x,462x	Career Technical Education (CTE) Grants			272,193	
481A,C	CTE Pathways Program - SB1070			13,000	
482C,G,F,T	Career Technical Education Ench Fd			139,559	
485Z	FLC International Entrepreneur Global			4,750	
548F,G,H	State Instructional Equipment Funds (SIEF)			391,436	
592x	CalWORKs	1.40	1.40	204,349	194,132
571x-577x	Basic Skills Initiative			245,341	85,500
567F	Transition Aged Foster Youth			2,170	
471x	Foster Care Program			55,570	52,312
700x	Lottery (Restricted, Proposition 20)			352,891	
455W	Rancho Santiago NetLabs - CCCC EWD			48,571	
	Total State	16.97	17.97	4,293,686	3,391,445
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDY	Foundation Grants & Gifts			65,230	
642C,D	CARES & ECERS Support			875	
	Total Local			66,105	
	TOTAL SPECIAL PROGRAMS	17.02	18.02	4,940,032	3,870,338
	TOTAL RESTRICTED FUNDS	17.07	18.07	4,943,370	3,873,676
	TOTAL GENERAL FUND BUDGET	302.70	320.19	27,299,735	26,122,240



Sacramento City College

Sacramento City College provides a wide range of educational opportunities and support services leading to degrees, transfer, career technical training, and basic skills development. The College's commitment to continuous improvement through data-driven assessment, planning and evaluation promote student success. Through these efforts, SCC contributes to the intellectual, cultural and economic vitality of the community it serves. These statements are components of the college mission, which guide planning and resource allocation processes throughout the year.

Founded in 1916, as a department of Sacramento High School, Sacramento City College is the seventh oldest public community college in California and the oldest institution of higher learning in Sacramento. It will celebrate its 100th anniversary this year. In 1926, the College moved to its current location adjacent to William Land Park in the heart of the State's Capital. With its many redwood and pine trees, covered walkways, and mix of classic and modern architecture designed around a central quad, Sacramento City College has the look and feel of an East Coast university.



Sacramento City College academic programs focus on providing quality teaching and learning that supports student success. We are committed to maintaining high academic standards while engaging students in learning through a variety of classroom experiences. SCC demonstrates "Panther Pride" by creating a learning community that celebrates diversity, nurtures personal growth, and inspires academic and economic leadership. Among its many exemplary programs, the College is accredited for Nursing, Dental Assisting, Dental Hygiene, Physical Therapist Assistant, and Occupational Therapy Assisting. The College offers a number of other career-technical education (CTE) programs that are in high demand in the Sacramento Region, such as aeronautics, computer information science, fashion, graphic communication, journalism, and photography. The College is also known for its hallmark programs in the visual and performing arts. In addition, the College currently offers 22 Associate Degrees for Transfer that prepares students for completion of their baccalaureate degrees. The student-centered college enrolls over 22,500 students and highlights multicultural activities throughout the academic year. The College also offers outreach programs at Education Centers in West Sacramento and Davis. Both of these facilities are state-of-the-art centers that further our partnerships with the City of West Sacramento and the University of California, Davis.

The main campus is located on 73 acres and provides services to students in approximately 520,000 assignable square feet. Since many of the college facilities were built in the 1930s and 1950s, the campus has been undergoing significant modernization and replacement of existing facilities. The Cosmetology and Technology modernization projects were completed in 2005 and 2006, respectively. The North Gym, a 1937 structure, was remodeled in fall 2008 and construction of a new Fine Arts building was completed in June 2010, and includes an additional 2,500 square feet of space in modern, flexible art labs. The Auditorium (1936) began its transformation to a Performing Arts Center (PAC) in June 2010 and



Sacramento City College

was completed in the spring of 2012. Also completed in 2012, iconic Hughes Stadium was modernized to include new team rooms, press box, a new track, and synthetic turf field. A partial remodel of the Lusk Center, which houses the electronics technology program, was completed in August 2014. The newest addition to the campus is the Student Services Building which opened in May 2015. The Student Services Building is a 16,000 assignable square foot facility that houses many programs that help students reach their educational goals. It also houses the College's award-winning Photography and Journalism departments. Planning for our Davis Center Phase 2 project is currently underway. This project will provide 15,806 assignable square feet of instructional space to the Davis Center Campus. Planning for the Mohr Hall Modernization Project will begin in June of 2015. This project will modernize the current building and update its current antiquated infrastructure and provide a new 18,000 square foot facility for instructional use. Also in June, the College is scheduled to begin our Rodda Hall North 3rd Floor Remodel Project. This project will construct 8,600 assignable square feet of classroom and office space for our math programs.

Local bond Measure A, passed in 2002, and Measure M, passed in 2008, have contributed significantly to the modernization program for the college noted above. In addition, they have fully funded phase one of the Education Centers in West Sacramento and Davis. These funds have allowed for the completion of several transportation, access and parking (TAP) projects for the campus, including the 1960 stall parking structure in 2007 and the improvement of the surface parking lots which provide additional parking and improved, safe access for pedestrians and bicycles. With the 'City College' regional transit light rail station on campus, the college remains committed to encouraging use of alternate modes of transportation that help contain costs, enhance student access and demonstrate environmental responsibility.

In fall 2015, the College will be reviewed against a rigorous set of standards by a team of educators assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC). The college community has completed its self-evaluation to demonstrate proficiency and compliance in a host of programs and services all aimed at improving student success. A team of accreditors will visit the College in October 2015, and its final report will be issued sometime in early 2016.

Through diverse and vibrant offerings of programs and services and a dynamic facilities program, Sacramento City College is working hard to achieve its vision to '*create a learning community that celebrates diversity, nurtures personal growth and inspires academic and economic leadership*'.

Ultimately, though, it is the people - students, faculty, and staff - that share the College core values of '*working together, pursuing excellence and inspiring achievement*' that make Sacramento City College the community leader it strives to be.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	467,959	473,946
011B	Instructional Support Services	15.00	15.00	2,089,654	2,089,457
011C	Student Support Services	5.00	5.00	696,983	683,536
030A	West Sacramento Center	1.00	1.00	121,034	123,454
033A	Davis Center	0.70	0.70	95,377	95,376
038A	UC Davis Center	0.30	0.30	59,876	59,875
061A	Community Services Programs	0.05	0.05	8,694	8,938
	Total Administrators	25.00	25.00	3,539,577	3,534,582
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	224.00	230.43	18,584,992	18,997,617
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	124.10	130.67	5,306,741	5,572,541
	Total Main Campus Instructional	348.10	361.10	23,891,733	24,570,158
030B	West Sacramento Center Faculty	25.58	22.21	1,097,229	952,676
033B	Davis Center Faculty	25.92	17.43	1,111,813	747,642
038B	UC Davis Center Faculty	8.76	8.20	377,643	345,339
	Total Outreach Instructional	60.26	47.84	2,586,685	2,045,657
012C	Regular Faculty, Allied Health	23.40	23.20	1,745,154	1,731,804
012D	Part-Time Faculty, Allied Health	6.61	6.90	283,529	295,969
	Total Allied Health	30.01	30.10	2,028,683	2,027,773
012J	Instructional Coordinator	5.00	6.00	412,536	491,941
012K	Instructional Work Experience Coordinator	1.00	1.00	63,854	66,408
	Total Instructional, Fall & Spring	444.37	446.04	28,983,491	29,201,937
012Q	Summer Instruction	32.22	36.82	1,382,013	1,574,902
012S	Substitute Instruction	2.90	2.90	91,563	91,563
012T	Adjunct Office Hours			334,414	334,414
	Total Instructional	479.49	485.76	30,791,481	31,202,816
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.40	7.60	641,872	600,904
014C	Library - Adjunct/Overload	1.20	2.00	62,599	103,136
	Total Librarians	9.60	9.60	704,471	704,040
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	4.60	4.60	406,054	399,319
014D	Instructional Development Coordinators	1.60	1.60	162,867	162,867
	Total Instructional Support Services	6.20	6.20	568,921	562,186

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	4.80	4.80	403,147	403,147
013N	Performing Arts Stipends			126,540	126,540
013O	Athletic Stipends			82,164	82,164
	Total Faculty Stipends	4.80	4.80	618,851	618,851
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	180,062	180,062
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
013P	Puente Program	0.20	0.20	16,828	16,828
	Total Other Certificated	3.34	3.34	296,607	296,607
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	140,941	134,625
	Total Academic Senate	1.60	1.60	140,941	134,625
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	22.44	22.44	2,008,340	2,019,326
015E	Health Services	2.00	2.00	190,171	193,900
015F	Health Services Adjunct/Overload	0.16	0.16	7,557	7,465
015G	Cultural Awareness Coordinator	1.00	1.00	96,950	96,950
015L	Student Life Coordinator	1.00	1.00	85,441	85,441
	Total Student Services, Faculty	26.60	26.60	2,388,459	2,403,082
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	186,270	186,270
016A,B,F	Fringe Benefits			54,018	56,998
	Total EOPS and MESA District Contribution	2.00	2.00	240,288	243,268

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>CLASSIFIED STAFF</u>				
021A	Administration	20.51	20.51	1,114,004	1,124,191
021B,G	Instructional Support	57.27	57.24	2,820,560	2,852,704
021C	Student Services Support	63.20	63.20	3,237,833	3,258,345
021D	Community Relations	3.00	3.00	154,147	159,626
021E	Custodial	29.54	29.54	1,405,910	1,410,300
021F	Maintenance and Operations-General	3.50	3.50	196,418	196,648
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	544,984	564,752
021Y	PDF Positions - Bank	1.75	1.75	86,356	86,356
030C	West Sacramento Center	7.74	7.74	379,557	374,109
033C	Davis Center	7.75	7.75	364,500	370,481
041X	Printing (funded through cost recovery)	1.00	1.00	53,499	53,499
042G	Transfer Center	1.00	1.00	49,572	50,775
061C	Community Service	0.34	0.34	36,233	38,088
	Total Classified Staff	202.80	202.77	10,443,573	10,539,874
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			35,645	30,725
030F,H	Fixed Costs			96,940	96,940
	Total West Sacramento Center			132,585	127,665
	<u>DAVIS CENTER</u>				
033E	Operational Costs			30,507	30,507
033F	Fixed Costs			106,747	106,747
	Total Davis Center			137,254	137,254

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,753,860	2,119,226
041F	Innovation and Staff Development			14,980	
	Total College Discretionary Funds			2,768,840	2,119,226
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			4,418	
041X	Other Operational Funds			441,295	26,589
	Total Other Operational Funds			445,713	26,589
	Total Discretionary Funds			3,214,553	2,145,815
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			35,119	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			208,344	143,429
042I	Other Operational Augmentations			17,131	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
042Q	Foreign Study			7,000	7,000
042O	International Student Education			30,000	
	Total College Related Activities			377,840	281,526
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			82,893	
	Total Telecommunications Activities			82,893	
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			185,100	185,100
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			10,200	10,200
	Total Institutional Support Costs			210,300	210,300
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.60		73,182	
047C	Staff Development	0.50	0.50	75,210	23,725
047D	Staff Development - Ed Initiative			9,020	6,000
047U	Inter-Jurisdictional Exchange Agreements			95,313	
	Total Other Allocations	1.10	0.50	252,725	29,725

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			780,086	
051E	PFE Classified Staff Development Carryover			23,577	
	Total Partnership for Excellence			1,255,935	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			256,900	250,000
	Total Community Service			256,900	250,000
	<u>UTILITIES</u>				
073A	Electricity			1,220,000	1,220,000
073B	Gas			325,000	325,000
073D	Water/Garbage			245,000	245,000
073E	Sewer/Pest Control			113,000	113,000
073F	Allocated to Auxiliaries - Contra Account			(27,000)	(27,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			59,853	59,853
073O,P	Utilities			9,811	9,811
	Total Utilities			1,945,664	1,945,664
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.01		903	
101E,F	College Discretionary Funds			436,633	
101G	Program Development Funds			22,242	
101L	Staff Development			81,468	
	Total Rebudgets and Other Carryovers	0.01		541,246	
	TOTAL GENERAL PURPOSE FUNDS	762.54	768.17	58,153,064	55,832,152

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.65	0.65	43,286	44,531
608F	Fixed Costs			35,688	35,688
	Total Parking Services	0.65	0.65	78,974	80,219
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335AB	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	4.37	4.39	785,714	740,195
328/9x&330/6x	Career Technical Education (CTE) Transitions			40,686	45,119
350x	Federal Work Study (FWS)			631,946	774,375
590A,B	Temporary Assistance for Needy Families (TANF)			96,211	77,907
381Q	TANF Work Study Program			105,670	
381F,G	Workability III	2.00	2.00	211,465	211,465
331x	Child Development Training Consortium (CDTC)			17,813	
381L,N	College to Careers (DOR)	1.00	1.00	251,370	250,000
332x	California Early Childhood Mentor			650	
	Total Federal	7.37	7.39	2,141,525	2,099,061

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

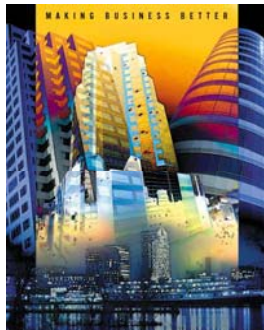
2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	8.25	1,163,328	1,105,092
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.25	0.75	156,285	148,471
428x	Disabled Student Programs and Services (DSPS)	8.75	10.75	1,776,801	1,660,978
597x	Student Success & Support Programs (SSSP)	16.83	17.03	2,790,156	3,861,143
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	931,182	881,303
592x	CalWORKs	3.00	3.00	470,280	439,227
598A	Student Equity	0.50	0.50	1,019,180	1,590,649
571x-577x	Basic Skills Initiative			340,550	146,462
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			59,025	47,975
481A,C	CTE Pathways Program - SB1070			9,000	
482C,G,F,T	Career Technical Education Ench Fd			360,922	
548F,G,H	State Instructional Equipment Funds (SIEF)			1,190,458	
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.72	0.50	169,559	144,769
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	431,055	190,000
700x	Lottery (Restricted, Proposition 20)			1,362,397	
453M,N,P	CCCCO Deputy Sector Navigator - Butte CCD			56,929	
488E,G,L	Proposition 39 Program Improvement			47,564	
491A,B,C,D	Faculty Entrepreneurship Grant			5,000	
475A	Puente Project			1,500	
	Total State	49.17	50.65	12,341,171.00	10,216,069
	<u>SPECIAL PROGRAMS LOCAL</u>				
617A	Awards for Innovation Application Development Grant			30,000	
627A	CA Career Ladders Project - SCC			43,294	
640X,645AB,696ABCD	Foundation Grants & Gifts			31,895	
655B,C	Nursing Grants Emergency Funds			13,750	
698D	University of California Davis Programs			9,836	
698T	VTEA Health Program Income			2,158	
	Other Local			642	
	Total Local			131,575	
	TOTAL SPECIAL PROGRAMS	56.54	58.04	14,614,271	12,315,130
	TOTAL RESTRICTED FUNDS	57.19	58.69	14,693,245	12,395,349
	TOTAL GENERAL FUND BUDGET	819.73	826.86	72,846,309	68,227,501



District Office/Districtwide Support Services



The District Office, located at 1919 Spanos Court, Sacramento, is home to many support services for our colleges. In addition to housing the Chancellor's office and District Board Room, the District Office houses the following departments and services: Academic and Student Services Support, Information Technology, Public Information, General Services, Human Resources, Fiscal Services, Employee Benefits, Payroll, Risk Management, Accounting Services, Grants & Contracts, Purchasing, Institutional Research, and Legal Services. In addition, ancillary facilities to the District Office house the District's Foundation and Grants offices. All support programs provide services to the colleges and personnel of the District. In 2006-07 the District acquired additional office space in the District Office annex to house support programs.

Additionally, the District operates an Economic Development program located at the Ethan Way Center. The Training Source offers customized training and education for employers and employees in the Sacramento area. Contract courses are scheduled throughout the year and vary from a single workshop to a series provided over a few weeks or months. Since 1986, the Training Source has provided training to over 30,000 Sacramento area employees. Ethan Way also houses the Center for International Trade Development and the Centers of Excellence.

Districtwide services also include the Facilities Management Division and Police Services. Facilities Management is housed in a modern 58,000 square foot facility located at 3753 Bradview Drive, Sacramento. Facilities Management departments include the maintenance and operations programs in the District including: maintenance services including all of the skill trade activities, groundskeeping and landscaping, and District transportation services. Additionally, the division also provides new construction and planning services for the District's capital facilities programs. The Facilities Management division employs approximately 92 regular employees providing services to the campuses. The District's Police Services central office was relocated in summer 2013 to the District Office and oversees all of the District's security staff assigned at the colleges and centers. Police Services staff also are housed at facilities at each of the colleges including new facilities at Sacramento City College and Cosumnes River College.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	12.50	12.50	2,126,520	2,127,986
011B	Instructional Support Services	3.50	3.50	566,516	576,487
011C	Student Support Services	2.00	2.00	291,835	291,834
	Total Administrators	18.00	18.00	2,984,871	2,996,307
	<u>CLASSIFIED STAFF</u>				
021A	Administration	61.40	61.40	3,750,102	3,791,083
021B,G	Instructional Support	1.80	1.80	123,468	125,267
021C	Student Services Support	0.45	0.45	27,278	27,843
021D	Community Relations	1.00	1.00	57,695	57,695
021E	Custodial	2.00	2.00	94,015	95,866
	Total Classified Staff	66.65	66.65	4,052,558	4,097,754
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			445,855	434,169
041X	Other Operational Funds			5,943	
	Total Other Operational Funds			451,798	434,169
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			18,000	
	Total Telecommunications Activities			18,000	
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			91,800	91,800
	Total Institutional Support Costs			91,800	91,800
	<u>OTHER ALLOCATIONS</u>				
047C	Staff Development			8,965	3,430
	Total Other Allocations			8,965	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			11,083	
	Total Partnership for Excellence			11,083	
	<u>UTILITIES</u>				
073A	Electricity			115,000	115,000
073B	Gas			25,000	25,000
073D	Water/Garbage			8,500	8,500
073E	Sewer/Pest Control			3,700	3,700
	Total Utilities			152,200	152,200
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			1,876	
101L	Staff Development			26,154	
	Total Rebudgets and Other Carryovers			28,030	
	TOTAL GENERAL FUND BUDGET	84.65	84.65	7,799,305	7,775,660

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>ADMINISTRATORS</u>				
011A	Administration	8.50	8.50	1,228,029	1,247,967
039A	Training Source Director	0.50	0.50	94,111	95,313
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	9.00	9.00	1,062,140	1,083,280
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health			5,023	
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(1,950,000)	(1,950,000)
	Total Instructional			(1,944,977)	(1,950,000)
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	84,141	84,141
013G	Collective Bargaining	3.50	3.50	312,088	312,088
013L	President's/Chancellor's Release Time	1.00	1.00	92,934	92,934
	Total Other Certificated	5.50	5.50	489,163	489,163
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.60	0.60	89,394	88,500
	Total Academic Senate	0.60	0.60	89,394	88,500
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.96	22.04	1,221,094	1,224,790
021E	Custodial	1.00	1.00	42,246	44,100
021F	Maintenance and Operations-General	80.90	80.90	5,196,869	5,235,311
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,728,734	3,762,597
021W	Classified Staff Development (PFE)	1.41	1.41	86,106	86,106
021Y	PDF Positions - Bank	2.68	2.50	239,462	137,500
039C	Training Source	5.32	6.37	502,755	612,948
022G	Classified - Vacancy Factor			(1,210,000)	(1,210,000)
	Total Classified Staff	154.48	155.43	9,807,266	9,893,352

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			35,151	35,151
039F	Fixed Costs			17,995	17,995
039G	Telecommunications			4,855	4,855
	Total Training Source Center			58,001	58,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			386,907	407,907
041X	Other Operational Funds			8,770	971,680
	Total Other Operational Funds			395,677	1,379,587
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042I	Other Operational Augmentations			29,000	29,000
042L	Enrollment Fees - Operational Costs			422,500	422,500
042P	Postage			77,000	77,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	657,037	657,037
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			204,900	204,900
043F	Telecommunications/Data Transmission Lines			312,100	575,591
	Total Telecommunications Activities			517,000	780,491
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,641,109	669,706
044L	Library Computer System			88,544	88,544
044M	Site Licenses/Other Projects			230,000	200,000
044N	Operating Augments			687,000	687,000
	Total Information Technology Operational			3,646,653	1,645,250

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,045,692	886,042
045D	Resource Conservation Management			76,000	
045H	Major Maintenance Allocation			620,450	420,000
	Total Facilities Management Operational			1,742,142	1,306,042
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			420,000	195,000
046F	American Disability Act (ADA) Accommodation			50,000	50,000
046G	Marketing			183,400	326,900
046H	Recruitment			78,000	60,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			322,094	312,500
046M	Election Expenses			308,950	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			1,763,290	1,345,246
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			213,420	
049C	Child Development Fund			217,754	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(110,660)	
	Total Other Allocations			640,520	437,434
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			90,284	85,567
051C	PFE Prior Year Carryover			22,247	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			153,531	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>FRINGE BENEFITS</u>				
071A	Employer Benefit Costs			64,362,258	66,390,829
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(8,210,444)	(8,215,763)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(770,000)	(770,000)
071W	Retirees Health Benefits			3,350,644	3,346,972
	Net Fringe Benefits			58,856,958	60,876,538
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			2,727,027	2,794,259
072C	Safety Program			104,606	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			2,867,633	2,915,259
	<u>UTILITIES</u>				
073A	Electricity			45,000	45,000
073B	Gas			30,000	30,000
073D	Water/Garbage			15,000	15,000
073G	Honeywell Energy Management System			141,622	141,622
073H,J	Toxic Waste Removal/Dump Fees/Permits			24,000	24,000
073I	Fire Alarm Monitoring			18,934	18,934
073K	Utilities - Ethan Way			69,854	69,854
073L	Ethan Rent - Contra Account			(21,734)	(21,734)
073M	Utilities - Watertower			97,660	97,660
073O,P	Utilities			4,126	4,126
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			649,462	649,462

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center			30,000	
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			824,395	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,424,406	5,973,741
	Continuing Funds Set-Asides, net			1,424,406	5,973,741
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			283,500	283,500
079J, 079B	Cost Recoveries (including Indirect)			(562,566)	(562,566)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(418,937)	(467,414)
079P	FM - COPFD Contras			7,860	
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,170,008)	(1,226,345)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			857,440	
101B	Facilities Management			85,742	
101D	Information Technology			338,337	
101G	Program Development Funds			89,201	
101J	SBA PY Match			16,736	
	Total Rebudgets and Other Carryovers			1,387,456	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	170.08	171.03	84,011,085	87,375,946

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			(200,483)	2,690,000
	Base Allocation Increase, including Centers Funding				12,845,000
	Deficit			(1,318,921)	(1,318,921)
	Funding for New Faculty Positions				3,300,000
	PDF Appropriations				(2,030,000)
	Mandated Costs Current Year - Block Grant			1,364,733	1,364,733
	Mandated Costs - Past Claims				28,744,000
	Appropriations Above Established Base Levels			(1,727,603)	1,902,523
	Lottery Funds			1,800,000	1,800,000
082x	Total X Budget Funding Level			(82,274)	49,297,335
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			3,129,247	3,667,000
	Growth - 20%			900,464	1,203,000
	Lottery Funds			520,000	700,000
085x	Increase Above X Budget			4,549,711	5,570,000
	Total Y Budget Funding Level			4,467,437	54,867,335
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	District Reserves			4,308,000	
	Growth - 80%			4,051,048	1,944,000
	Growth - 20%			644,722	486,000
	Lottery Funds			594,710	695,702
087x	Increase Above Y Budget			9,598,480	3,125,702
	Total Program Development & Other Improvements, Z Budget Funding Level			14,065,917	57,993,037
	TOTAL GENERAL PURPOSE FUNDS	170.08	171.03	98,077,002.00	145,368,983

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	29.40	29.40	2,377,611	2,433,398
608E,H,N	Operational Costs			2,138,383	2,079,993
608F	Fixed Costs			6,487	6,487
608G	Parking			30,000	30,000
	Total Parking Services	29.40	29.40	4,552,481	4,549,878
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,316x,319x,335AB	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	44,201	37,500
350x	Federal Work Study (FWS)			(519,374)	(507,855)
380ST	State Trade Export Promotion (STEP) Grant			54,498	
385x	Northern California Central Valley Rural Trade Initiative			79,878	
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	95,356	99,138
391A,B,C,S	Small Business Administration (Small Business Development Center)	1.26		9,608	
	Total Federal	2.31	1.05	(235,833)	(371,217)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2014-2015 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2015	FY2016	FY2015	FY2016
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.20	1.15	372,585	190,000
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	419,806	282,150
486A	AB86 Adult Ed			633,189	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			3,000,000	
548F,G,H	State Instructional Equipment Funds (SIEF)			125,000	3,316,171
597x	Student Success & Support Programs (SSSP)			727,641	875,862
592x	CalWORKs			6,432	9,910
594A,H	Staff Diversity Funds			34,987	16,024
700x	Lottery (Restricted, Proposition 20)			202,057	1,525,260
	Total State	3.20	3.15	5,521,697	6,215,377
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts	0.50		2,562,477	
694E,F,T,U,V	Sutter Nurse Program			296,201	
617C	Sutter Health Plus Wellness Program			5,000	
695L	Sac Employment & Training Agency			10,618	
695Q,Y	City of Nevada - CDBG			5,000	
696G	Los Rios Internship & Career Services (LINC)			3,409	
699E	Small Business Development Center/CCC Program Income			10,232	
699N	Center for International Trade Development Program Income			53,642	
699L	Center of Excellence Program			159,405	
695P	US Banks			756	
	Total Local	0.50		3,106,740	
	TOTAL SPECIAL PROGRAMS	6.01	4.20	8,392,604	5,844,160
	TOTAL RESTRICTED FUNDS	35.41	33.60	12,945,085	10,394,038
	TOTAL GENERAL FUND BUDGET	205.49	204.63	111,022,087	155,763,021



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District budget numbers include a value referred to as the guideline or project value. It is used to facilitate grouping financial activity by the purpose of the appropriation in the unrestricted general fund and by funding source for restricted general fund appropriations. Guideline values consist of three numeric and one alpha character.

ADMINISTRATORS - 011

There is no change in administrative FTE currently shown for 2015-16 although there is potential for adding a position during the year for the Rancho Cordova Center.

INSTRUCTIONAL - 012

Instructional staffing is the single largest component of the District's budget. Staffing for 2015-16 is 2.5% higher than 2014-15, including summer and an augmentation for the Rancho Cordova Center. WSCH is projected with a goal of improved productivity levels in 2015-16. For 2014-15, all colleges were below the District productivity goal of 528 with an overall productivity level of 507. The District's minimum goal for productivity is 518 and fall/spring is planned at that level. Variations in programs offered across our colleges and other factors, such as educational centers, result in differing productivity levels and goals for each college. WSCH, staffing and productivity levels for the fall and spring terms both actual and planned are shown in the table that follows. The staffing level is comprised of regular, adjunct, and overload assignments.

If the District achieves the goal of 518, it will recognize growth in WSCH of 3.8% with only a 1.8% increase in FTEF. This is critical as the District is currently borrowing from its summer terms and needs to recover that WSCH efficiently.

Note: 012E has been added to the guidelines for instructional program costs to track the use of Education Protection Account (EPA) funds.

College	Instructional Staffing - Fall/Spring Terms					
	2014-15 Actual			2015-16 Projected & Staffing		
	WSCH	FTEF	Prod.	WSCH	FTEF	Prod.
ARC	275,554	545	505	283,432	549	516
CRC	137,893	263	524	142,480	268	532
FLC	76,985	151	509	87,093	167	520
SCC	221,946	445	499	231,272	453	510
Total	712,378	1,404	507	744,277	1,438	518

012Q Summer Instruction- For summer 2015, the staffing level is 104.92 FTE, an increase of 13.65 FTEF over utilized summer 2014. The WSCH growth goal for summer 2015 is 15% over summer 2014.

012S Substitute Instructors – Nine (9.0) FTE is allocated.

012T Adjunct Faculty Office Hours – Adjunct faculty with loads .20 or greater may hold 9-18 office hours per semester. The State reimburses a small part of the cost, far below the 50% initially funded when the program was established.

LIBRARIANS – 014B & C

Regular librarians are authorized as requested through the college faculty authorization process. Regular FTE is 23 with an additional 6.4 for adjunct and overload staffing. Librarians work year is 164 days for one FTE which is equivalent to 1,230 hours.

INSTRUCTIONAL SUPPORT SERVICES

Academic program coordinators are authorized through the faculty prioritization process. They are budgeted in the 013, 014 and outreach center guidelines. Coordinators may be required for program accreditation in some vocational areas. Examples of academic program coordinators are found in Allied Health, Athletics,



General Fund Budget Guidelines

and Public Safety programs. Coordination assignments may be a full or partial load. Positions with a partial coordination assignment also have an instructional load. Coordinators have a fiscal year assignment of 174 days (1,305 hours).

FACULTY STIPENDS - 013M-O

Provision for department chair (levels I and II), faculty evaluations, performing arts, athletic and other instructional program stipends. Also includes .20 release time for level III department chairs. Stipends may be added as programs grow or new programs are added as well as through re-organization of departments.

FACULTY RELEASE AND REASSIGNMENTS – 013A, G, L

013A Staff Development (Type A & B Leaves) - The faculty contract ties growth in A & B leaves to growth in regular faculty positions. The allocation represents 10 Type A leaves (5.0 FTE) and 2.10 FTE of Type B leaves. This is a 50% reduction in A & B leaves effective in 2011-12 agreed to by LRCFT to reduce costs during the budget crisis.

013G Collective Bargaining – The faculty collective bargaining agreement specifies the FTE level.

013L Reassigned Time – 5.0 FTE one per college and the Chancellor for discretionary reassignment.

ACADEMIC SENATE – 013I

013I Academic Senate- 1.60 FTE per college and .60 for District-Wide activities

STUDENT SERVICES – 015

015A Counseling – Authorized staffing is based upon a 900:1 student to counselor ratio. Student headcount is fall 3rd

week adjusted for duplication across colleges and certain programs. 2015-16 will be adjusted based upon fall 2015 headcount. Additional counseling services are also funded through other general purpose and categorical funds. Those additional FTE are above the FTE level required by the 900:1 ratio. Counselors have a 174 day work year (1,305 hours).

ADJUSTED HEADCOUNT BY COLLEGE, INCL. OUTREACH

HEAD COUNT	ARC	CRC	FLC	SCC	TOTAL
Fall 2013	26,755	12,809	7,509	20,670	67,743
Fall 2014	26,228	13,265	7,412	20,199	67,104

015E,F College Nurses – Each college has a health center staffed by nurses (7.48 FTE). The district does not assess a fee to students for the cost of the health centers.

015G Cultural Awareness Coordinator – Position at SCC to support cultural awareness programs.

015L Student Life Coordinators – Each college has a full-time coordinator or supervisor to support student government and student life programs.

015H Transfer UCD/CSUS Articulation Program (TOP) – UC Davis, CSU Sacramento and Los Rios agreement for the Transfer Opportunity Program (TOP).

016A,B, EOPS and MESA Coordinators – EOPS and MESA programs require coordinators be funded by general purpose funds. FLC does not currently have a MESA coordinator.



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CLASSIFIED STAFF - 021

Regular classified positions are budgeted in guidelines 021A-Y, outreach locations, and some discretionary accounts. Community Services and Inter-Jurisdictional Agreement classified staff are excluded. One FTE for classified positions is 2,080 hours (twelve months at 40 hours per week). The reductions reflect the finalization of position reductions under the cost reduction plan.

Location	Tentative Budget 2014-15	Converted/ Transferred Or New Positions	Tentative Budget 2015-2016
ARC	239.56	0.92	240.48
CRC	121.71	2.16	123.87
FLC	83.71	4.56	88.27
SCC	204.10	(1.67)	202.43
DO	67.11	(0.46)	66.65
DS	158.09	(2.66)	155.43
TOTAL	874.28	2.85	877.13

New positions, if any, in 2015-16 will be determined as part of the District's program development fund process. The District has reserved FTE for educational centers.

VACANCY FACTOR

Anticipated budget savings from unfilled authorized positions, reassignments and normal vacancies are part of the base budget. During the budget crisis, the vacancy factors were increased as an offset to the State fund reductions resulting in lower savings to the college and district departments from classified and administrative vacancies. The factor includes funds banked for future classified positions for new centers. Projected savings are as follows:

Vacancy Factor		
011F	Administration	\$ (260,000)
012G	Instructional	(1,950,000)
022G	Classified	(1,210,000)
071V	Employee Benefits	(770,000)
Total Vacancy Factor		\$ (4,190,000)

APPRENTICESHIP PROGRAMS - 024 - 028

For 2015-16, apprenticeship program revenues are budgeted at \$5.04 per instructional hour. The 2015-16 budget will be adjusted after funding for 2014-15 is finalized and as growth plans are finalized. All five apprenticeship programs are offered at American River College. The State provides funding for related and supplemental instruction (RSI) hours and the programs also generate work experience FTES.

Program	2014-15 Related & Supplemental Instructional Hours (Est.)	2014-15 Work Experience (FTES)
<i>Carpenters</i>	34,097	63.50
<i>Sheet Metal</i>	21,212	9.75
<i>Electricians</i>	17,280	43.22
<i>Drywall</i>	17,126	21.50
<i>Ironworkers</i>	11,131	5.50
Total	100,846	143.47

OUTREACH CENTERS 030 - 031

Instructional FTE allocated to outreach centers is determined by the colleges based upon the planned scope of instructional program offerings. The colleges allocate classified FTE from their overall classified staffing to the outreach operations.



General Fund Budget Guidelines

AVERAGE FALL AND SPRING WSCH*

CENTER	2013-14	2014-15
ARC – Natomas	18,445	18,748
CRC – Elk Grove	8,138	15,293
FLC – El Dorado Center	16,829	15,429
FLC – Rancho Cordova	4,945	6,984
SCC – Davis/UC Davis	16,856	16,506
SCC – West Sacramento	13,561	13,927

*Does not include summer.

YEAR-ROUND PROGRAMS

AVERAGE SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2013-14	2014-15
ARC – Regional Fire Training Program	1,273	N/A
ARC – Regional Public Safety Center	6,168	N/A

COMMUNITY SERVICES, 061, & CONTRACT INSTRUCTION, 039

Community service classes and activities are fee-based and are planned at cost covering levels. The colleges operate these programs although the scope is limited due to high demand for classroom space from the academic program.

The District also offers contract instruction through “The Training Source,” a program that operates out of the Districts’ Workforce and Economic Development Center. The Training Source’s operational costs are in the 039 guideline. The Training Source contracts with State and local government agencies as well as private sector employers to offer training programs primarily as not-for-credit. Direct costs plus overhead are paid by the agency. As with community services, this program is expected to be self-supporting.

COLLEGE DISCRETIONARY FUNDS (041)

College Discretionary Funds are allocated in support of operational costs at the colleges for instructional, student services and administrative activities. A formula consisting of a base allocation and four

factors tied to operational needs of the colleges are used in the allocation. Each factor is multiplied by a fixed rate except for the WSCH rate which is improved by the COLA. Below are the factors and rates used for determining the final amount for 2014-15 and the initial 2015-16 allocation. The 2014-15 appropriations also include carryover funds budgeted in the 041 guidelines.

DISCRETIONARY FUNDING FORMULA

GUIDELINE	FACTOR	RATE	UNIT
041A	College Base	Varies	\$170,000 to \$680,000
041A	Average WSCH	\$5.75	Spring, summer, fall terms
041C	Maintenance & Supplies	\$0.27	Total Square Footage (TSF)*
041D	Facility Utilization	Varies	Utilized Assigned SF
041F	Staff Development	\$20.00	Authorized FTE

*Excludes parking and bookstore facilities

DISCRETIONARY FUNDING FORMULA FACTORS

Fiscal Year	Average Fall/Spring WSCH	Summer Session WSCH	Total Square Footage	Assigned Square Footage	Adopted Budget FTE
AMERICAN RIVER COLLEGE					
2014-15	282,074	22,397	862,689	592,317	982.60
COSUMNES RIVER COLLEGE					
2014-15	133,958	8,415	577,676	402,994	487.59
FOLSOM LAKE COLLEGE					
2014-15	76,261	3,748	509,077	320,294	293.42
SACRAMENTO CITY COLLEGE					
2014-15	218,513	17,659	791,998	544,251	815.84
TOTAL					
2014-15	710,806	52,219	2,673,425	1,859,856	2,579.45



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OTHER OPERATIONAL FUNDS

- 041H District Office/District Support Operational – Appropriations to support operational needs of administrative functions.
- 041X Fees, Fines Allocation - Augmentations are allocated to the colleges during the applicable year based upon revenues received from sales of catalogs, copier machine usage, library fines and other fees.
- 101E Discretionary Fund Carryover - Amounts shown in a given fiscal year as carryover funds are unexpended funds from the prior fiscal year and can be transferred to 041 guidelines as needed.

COLLEGE RELATED ACTIVITIES

- 042B Learning Resource Center – Supports .50 reassignment of librarian to oversee on-line database and other electronic media as well as annual fees and other operational costs.
- 042C Education Initiative – Allocation for activities in support of the District's initiative to improve success and retention of first-time students.
- 042D Tutorial Centers – Amounts budgeted for College Awareness Program at each college.
- 042E Instructionally Related Program Support - Amount provided to subsidize instructionally related program activities at the El Dorado Center.
- 042F Financial Aid Admin Costs - Amounts provided for temporary classified help for the college student financial aid departments.

- 042H Bus Rental – Allocation for bus services to transport students to instructional field trips and athletic team events.
- 042J,K MESA/CCCP - Amounts appropriated to augment the 016F MESA/CCCP programs at the colleges.
- 042L Enrollment Fees Operational Costs – Banking related charges associated with the collection of enrollment fees.

INFORMATION TECHNOLOGY & TELECOMMUNICATIONS

Most of 2014-15 information technology costs are on-going but due to limited continuing operational funds, were funded partially with one-time funds. One-time funds will again be appropriated during the 2015-16 year through the PDF process to support IT.

- 043E,G, Telecommunications Operational Costs - For operation &H and maintenance of the District's telecommunications activities.
- 043F,T Telecommunications/Data Lines - Appropriations for costs associated with voice and data transmissions.
- 044L Library Computer Program - Operational costs related to the computerized library catalog system at the colleges.
- 044M,G IT Operational - Includes license and maintenance agreements as well as other normal operational costs.
- 044N IT Operating Augments – One-time funds to support current year operational costs, funded by PDF and carryover.



General Fund Budget Guidelines

FACILITIES MANAGEMENT

045A,B Facility Management/Operational Expenses – Department operational allocation. This allocation was also reduced as part of the cost reduction plan.

045H District's Major Maintenance Projects - Amount established on a continuing basis of \$420,000. Funds are allocated to college projects based upon established priorities.

INSTITUTIONAL SUPPORT COSTS - 046

These are allocations for programs or activities that serve the District as a whole, such as the fees for the annual audit, advertising, employee recruitment, and memberships and dues. Some of these types of activities are supported by discretionary allocations as well and those amounts are not included in these specific allocations.

OTHER ALLOCATIONS - 047 – Generally one-time in nature, these allocations support one-time projects or initiatives recorded in the general fund as well as some on-going allocations for staff development and the child development centers.

PARTNERSHIP FOR EXCELLENCE (PFE) - 050

PFE funds are the residual operational funds from this funding source which is now part of base funding.

FRINGE BENEFITS

071A,W Active & Retirees - 071 - District-wide fringe benefit costs including the District's PERS & STRS retirement contributions, Social Security, Medicare, unemployment, medical, dental, life, disability insurance, and the annual funding requirement for the District contribution toward post-employment (retiree) medical premiums. The District is required to conduct an actuarial study of its retiree medical program every two years. Its self-funded dental program is also reviewed as prescribed. Los Rios

implemented GASB 45 in 2007-08. An actuarial report study is performed every two years with the current study dated 7/1/2013. The budget year level reflects the continuing appropriation established to fund the normal cost. The District's past service liability is fully funded.

071F Allocated to Special Programs/Auxiliaries - Fringe benefit costs allocated to community services, categorical programs, child care centers, and bookstore operations.

INSURANCE/SELF-INSURANCE

072A Workers' Compensation - Amounts provided for substitutes, if needed, for workers' compensation related absences.

072B Insurance Premiums/Self-Insurance - Insurance expense is budgeted at projected costs including funding of insurance claim reserves for the District's self-insurance program.

GRANT MATCHING FUNDS

074x Cash match required for certain categorical programs.

074J Financial Aid - FWS & FSEOG Matching Funds – Match required for certain Federal financial aid programs. Match for Federal Work Study and the Supplemental Education Opportunity Grant (SEOG) has been 25% since 1993 although it is currently waived for Los Rios.

CONTINUING FUNDS

075x Continuing residual funds from 2014-15 growth and COLA that will be committed during 2015-16. These accounts hold continuing funds in reserve until the compensation and PDF computations are finalized.

REBUDGETS AND OTHER CARRYOVERS - 101

Re-budgeted amounts are for outstanding purchase orders and



General Fund Budget Guidelines

committed funds from the previous fiscal year. Such amounts, included in committed fund balance, are re-budgeted in the next fiscal year for expenditure. However, any remaining amounts either from prior years' appropriations or 2014-15 current appropriations will be carried over in 2015-16.

ALLOCATION OF DESIGNATED FUNDS FOR SPECIFIC PURPOSES

Because State funding levels for 2015-16 depend partially on growth in students served, the District has developed three revenue scenarios and the corresponding appropriations that would be made under each one. Following are three scenarios based on different levels of growth and lottery funds. The X budget contains a provision for statewide property tax or enrollment fee shortfalls (deficit).

X BUDGET - 2015-16

The minimum funding level the District may receive. Revenue projections assume Base FTES level of 52,167. A cost of living adjustment (COLA) is provided for in 2015-16 at 1.02% as well as an increase to the District's basic allocation for the Elk Grove Center. Other revenues include mandate block grant and funding for past mandated cost claims, and out of state tuition and 2% Enrollment fees above base levels. Lottery funds are budgeted at \$5.38M. Of those funds \$3.58M is committed to on-going salaries and benefits and \$1.8M is designated to support one-time needs.

Y BUDGET - 2015-16

The mid-range funding level reflects projections based upon a funded FTES level of 53,208, 2% over base. At this level, the District will realize \$4.9M in growth funds. Lottery funds are \$700,000 above the X Budget and are split between compensation and operational and/or capital needs. Growth funds are net of increases to the instructional program. If the growth is realized, residual funds will be used for compensation and program improvements.

Z BUDGET - 2015-16

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 53,730. The Z budget reflects 1% more in growth over Y at \$2.4M. Lottery funds are budgeted at \$126/FTES or \$695,702 above the Y level. If the growth and lottery funds are realized they would be available to support compensation and program improvements for 2015-16. However, that determination would not be made until the end of the fiscal year.

RESTRICTED FUNDS/SPECIAL PROGRAMS

Special program appropriations for 2015-16 primarily include funds necessary for regular staff salaries and fringe benefits. Federal and local programs that are continuing in nature are appropriated using a percentage of 2014-15 funding levels. Additional amounts may be recorded during the 2015-16 fiscal year as allocations are finalized and additional awards are granted to the District. Categorical guidelines are used to distinguish the funding source for each program or award. As a general rule, federal programs are numbered in the 300-399 range, state are in the 400 to 599 range, and local are 600-699.

A brief description of the major programs for the District along with the guideline used for recording program financial activities is provided.

Restricted Funds – Parking and Transit Services – 608x

Funds collected through the sale of parking permits (semester) and daily permits as well as fines for violations. Expenditures are for parking related costs including college police and maintenance staff as well as some administrative staff and costs for processing fines; A portion of the funds collected from parking fines is paid to the county court systems. Daily permits are currently \$2. An increase to the rates for semester permits was implemented in spring 2015.



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CATEGORICAL PROGRAMS

Federal Programs

Vocational and Technical Education Act (VTEA) - 316x

Revenues passed through the COCCC to support vocational and technical education programs. Funding is based upon the number of students enrolled in vocational programs; Supports direct classroom support as well as equipment.

CTE Transitions – 329A

To facilitate the transition of CTE students from secondary to postsecondary to high skill, high wage and high demand occupations.

Federal Work Study (FWS) – 350x

Direct federal revenues provided to support work study grants for eligible students processed through the Financial Aid programs at each college.

Temporary Assistance for Needy Families (TANF)

Federal funding provided along with State CalWORKS funds for the purpose of assisting students receiving temporary assistance for needy families and those in transition off of assistance to achieve long-term self-sufficiency through coordinated student services offered at community colleges including: work study, job placement, child care, coordination, curriculum development and redesign, and under certain conditions post-employment skills training, and instructional services.

Foster Care & Independent Living Program

Goals are to empower foster youth to successfully transition into independent living and to provide quality educational and needs of children and youth in the foster care system.

Other Federal – WIA, SETA, ARRA, National Science Foundation, and others are grant based awards for specified programs.

State Programs

Extended Opportunity Programs and Services (EOPS) 408X

Categorical program with a primary goal to encourage the enrollment, retention and transfer of students handicapped by language, social, economic and educational disadvantages, and to facilitate the successful completion of their goals and objectives in college. EOPS offers academic and support counseling, financial aid and other support services. In 2012-13, the District served 2,529 students through it EOPS programs.

Cooperative Agencies Resources for Education (CARE) 410A-414A

CARE is a supplemental component of EOPS that specifically assists students, who are single heads of welfare households with young children, with supportive services as they acquire the education, training and marketable skills needed to transition from welfare-dependency to employment and eventual self-sufficiency for their families. Every CARE student is an EOPS student who must meet the eligibility criteria for both programs.

Disabled Student Programs and Services (DSPS) 428x

Categorical program which provides support services, specialized instruction, and educational accommodations to students with disabilities so that they can participate as fully and benefit as equitably from the college experience as their non-disabled peers. In 2012-13, the District served 6,404 students in its DSPS programs.

Board Financial Assistance Program - Student Financial Aid -438x

Funding is provided for staffing and operational costs necessary for the delivery of financial aid to students.



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SB70 Community Collaboratives – 454K,L,R,U,W,Y

Overall goal of the Governor's Career Technical Education (CTE) Initiative (SB 70/SB 1133) is to strengthen California's workforce development efforts. Funds are used for projects that: bring together economic development initiatives and consortia composed of community colleges, high schools, and Regional Occupational Centers and Programs (ROCPs); develop regional articulation councils to create seamless, non-redundant education and training in California that corresponds to economic demand; strengthen existing CTE sectors; establish career exploration programs for middle school and high school students; and meet critical professional development needs and capacity building needs.

Instructional Support (State Instructional Equipment and Library Materials Funds – 548x

The Instructional Support Program assists districts with their ever growing need for instructional equipment, library materials, and technology on community college campuses due to aging equipment and inadequate funding.

Student Services and Support Program (SSSP) – 597 A-H

The goals of Student Success & Support Program (formerly matriculation) are to ensure student success through the support program (formerly matriculation) process including orientation, assessment and testing, counseling, development of educational plans, and student follow-up.

CalWORKs – 592x

CalWORKs funds are for the purpose of assisting students receiving temporary assistance for needy families and those in transition off of assistance to achieve long-term self-sufficiency through coordinated student services offered at community colleges including: work study, job placement, child care, coordination, curriculum development and redesign, and under certain conditions post-

employment skills training, and instructional services. In 2012-13, the District served 1,871 students through its CalWORKS program.

Mathematics, Engineering, Science Achievement (MESA) 589x
MESA programs serve financially and educationally disadvantaged students seeking majors in math and science based fields.

Basic Skills and English as a Second Language (ESL) 57Xx

The purpose of this special funding is to improve the success rates of students in courses below transfer level; English (reading and writing), mathematics, and English as a second language (ESL).

California State Lottery Education Fund 700x

A portion of Lottery funds are restricted under proposition 20 requirements. The funds are to be used for the purchase of classroom and library instructional materials and books.

Local Programs

Local programs consist of many grants to support students and programs at the colleges. In addition, program income generated for federal and state programs is recorded here and used in support of program activities. The two largest sources of restricted local are Training Source contracts and the Sutter Nursing Program.



District Reserves – Fund Balances

Fund balances and reserves are often desirable to fund future program commitments, as well as to provide for economic uncertainties. As such, the California Chancellor’s Office has identified a desired reserve in the General Fund for community college districts of at least 5%. In addition, the Los Rios Board of Trustees has adopted policies which identify an uncommitted reserve in the District’s General Fund of at least 3%. The District’s

General Fund ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 5.7% and an uncommitted fund balance (general fund only) of 3.6%. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measures A & M)	Bond Interest and Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/ Bookstore & Regional Performing Arts Center Funds	Fiduciary/ Student Association Fund	Scholarship And Loan Fund	Foundation Fund
Beginning Fund Balance – July 1, 2014	<u>\$31,303,948</u>	<u>\$3,731,951</u>	<u>\$366,661</u>	<u>\$79,160,795</u>	<u>\$65,643,165</u>	<u>\$36,137,010</u>	<u>\$4,298,008</u>	<u>\$10,678,823</u>	<u>\$690,807</u>	<u>\$657,660</u>	<u>\$12,157,435</u>
Projected Uncommitted Fund Balance	\$10,249,904	\$1,503,454	\$356,661	\$3,216,581				\$685,624	\$32,642		\$1,565,571
Committed Fund Balance	5,663,397			5,725,946			\$607,784	10,193,199	32,552	\$614,860	10,691,864
Restricted Fund Balance	1,531,380					\$32,357,049					
Total Projected Fund Balance – June 30, 2015	<u>\$17,444,681</u>	<u>\$1,503,454</u>	<u>\$356,661</u>	<u>\$8,942,527</u>	<u>\$0</u>	<u>\$32,357,049</u>	<u>\$607,784</u>	<u>\$10,878,823</u>	<u>\$65,194</u>	<u>\$614,860</u>	<u>\$12,257,435</u>



Funding Methodology

CALIFORNIA COMMUNITY COLLEGE DISTRICTS

INTRODUCTION

Implemented in 1907, the California community college system has undertaken numerous changes in the method of financing and distributing State and local funds for the support of the community college system. The current system of funding California's community colleges has been influenced most by two pieces of legislation (proposition 98 and AB 1725) enacted in 1988, and SB 361 adopted in 2006-07.

PROPOSITION 98

In 1988, California voters approved Proposition 98, an initiative that amended article XVI of the State Constitution and provided specific procedures to determine a minimum guarantee for annual K-14 funding. The constitutional provision links K-14 funding formulas (including community colleges) to growth factors such as state revenues, local personal income, and student population. These factors, through a complex formula, determine the percent of the State's budget to be dedicated to K-14 education. The constitutional amendment also defined the share of the Proposition 98 revenues to be allocated to K-12 and to the community colleges. However, in only two years since the inception of Proposition 98 have community colleges been funded according to this split. In the other years, K-12 received a higher share and the community colleges less. Had the community colleges received funding at the share level in those other years, it would have meant over \$5B in additional funding since 1988.

AB 1725

Also in 1988, AB 1725 was enacted which required the Board of Governors of the community college system to develop criteria standards for a program based funding mechanism scheduled for implementation on July 1, 1991.

That funding mechanism became known as Program Based Funding (PBF). PBF established funding standards for specified workload measures associated with instruction, instructional services, student services, maintenance and operations and institutional support. A district's funding was then computed based upon each college's level of service for each measure plus a base allocation for instructional and student services. PBF governed the funding of California's community colleges through 2005-06.

SB 361

Senate Bill 361 was introduced in February 2005 and ultimately passed in September 2006. The bill contained a new funding formula for the Community College System that replaced Program Based Funding. The new formula is drawn from the "System Office Recommendations Based on the Report of the Work Group on Community College Finance." The intent of the new formula is to provide a more equitable allocation of system wide resources, and to eliminate the complexities of PBF while still retaining focus on the primary component of that model, instruction. In addition, the formula provides base operational amounts for colleges and centers scaled for size. Operational differences between single and multi-college districts are also factored into the base amounts. The work group also recommended changes to the determination of each district's growth rate, establishing a process for determining enrollment fees, and modifying the provisions for stability and restoration funding.

The Legislature as well as the Governor supported the majority of provisions of SB 361 and it was implemented in 2006-07. The basic funding components are detailed below.



Funding Methodology

FOUNDATION GRANTS (BASIC ALLOCATION)

Districts receive a foundation grant for each college and each approved center scaled based upon full-time equivalent students (FTES). The foundation grants are improved by COLAs and the table below reflects the 2014-15 grant amounts. In 2015-16, the COLA and the base allocation increase will improve the rates.

FOUNDATION GRANTS*

College Grants	FTES > 20,000	FTES >10,000	FTES < 10,000
Single College	\$5,622,823	\$4,498,258	\$3,373,694
Multi College	\$4,498,258	\$3,935,976	\$3,373,694

*Corresponding to workload reduction, the FTES thresholds were reduced in 2011-12 to 18,472 and 9,236, and have since been restored to 19,293 and 9,647 for 2014-15.

Centers	FTES > 1,000	FTES > 750	FTES > 500	FTES >250	FTES< 250
	\$1,124,565	\$843,423	\$562,282	\$281,141	\$140,571

Los Rios' basic allocation was \$20.2 million for 2014-15.

	2013-14 FTES	2014-15 Basic Allocation
American River College	20,306	\$4,498,258
Cosumnes River College**	9,066	3,935,976
Folsom Lake College	5,206	3,373,694
Sacramento City College	15,631	3,935,976
Natomas Center*	1,284	1,124,565
El Dorado Center*	1,115	1,124,565
West Sacramento Center*	1,005	1,124,565
Davis Center*	1,137	1,124,565
Total Basic Allocation	50,209	\$20,242,164

** CRC fell below the threshold but will meet FTES in 2014/15

*FTES are included within the college reporting as well.

CREDIT FTES

Credit FTES are funded at the 90th percentile rate Statewide. The 2014-15 Credit FTES rate is \$4,675 and the COLA will increase that to \$4,723 in 2015-16. The base allocation will also increase the rate.

NONCREDIT FTES

SB 361 provides for two tiers of funding for noncredit instruction based upon certain criteria and standards. Career Development and College Prep (CDCP) noncredit is funded at \$3,283 per FTES in 2014-15. In 2015-16, that rate will be fully equalized to the Credit rate. All other noncredit is funded at \$2,788. Los Rios only offers non-credit tutoring funded at the \$2,788 rate.

STUDENT FEES

The enrollment fee for California's community colleges is set by the State. For 2015-16, the rate is \$46 per credit unit (there is no fee for non-credit). State law governs enrollment and other fees including: fees for instructional materials, technology, parking, student representation fees, and others.

California's community college resident tuition fees are still low relative to other states. In addition to being the lowest in the nation, compared to other community colleges, California community colleges are significantly less expensive than other higher educational institutions in the State.

Undergraduate Fees 2014-15	Resident	Nonresident
CCC	\$1,380	\$9,030
CSU	\$6,759*	\$17,919
UC	\$13,300*	\$36,178

*Includes campus-based fees



Funding Methodology

LOS RIOS COMMUNITY COLLEGE DISTRICT

XYZ BUDGETS

In recommending adoption of the annual budget, the District presents three different budget scenarios. These scenarios are known as the X, Y, and Z Budgets. The X Budget is the most conservative budget projection for the District. It typically reflects base appropriations plus COLA. If the District has added sections to achieve growth, those costs are included in the X budget. COLA is included in X as it is not dependent upon serving additional students. Other resources that are similar in nature will also be included in the X budget. For example, in 2015-16 the base allocation increase is in the X budget. Other budget assumptions in the X Budget are a relatively conservative amount of lottery proceeds and one-time sources above committed levels. The District's base budget reflects savings from section reductions, unfilled positions, and reduced operational appropriations implemented since 2008-09. Following the passage of Proposition 30, the District finalized the level of position reductions and returned to its normal hiring processes for vacant positions. The instructional program is currently authorized at the X level.

The Y Budget is a conservative, yet mid-range budget forecast. Lottery proceeds above the X level are also forecasted. The Y budget includes Growth/Restoration based upon the Governor's May Revise.

The Z Budget is the most optimistic forecast. In years when growth is appropriated in the system budget, the Z budget includes growth above the District's constrained rate. The District can be funded above its "cap" if other districts do not earn their full growth entitlement. For 2013-14 and 2014-15, Z Budget is based upon the receipt of additional funding for students.

In the adoption of the annual budget, the District recommends the Board of Trustees approve the Z Budget (most optimistic). However, spending is limited to the X level (most conservative) until projected revenues in Y and Z are achieved. By adopting the Z Budget, the Board of Trustees offers the flexibility to the District to operate programs contingent upon recognized revenues.

The X, Y, and Z Budget format has served the District well for many years. While it does require additional budgeting oversight by the District, it provides a conservative approach and flexible tool to allow the District to adjust operations during the year as funding information is released by the State and to adjust the budget to accommodate student demand if funding is available.

ALLOCATION MODEL

For over twenty years, the District has utilized a rather sophisticated method of allocating its financial resources to meet the programmatic and operational requirements of the District. This allocation model includes language that has been negotiated with the represented collective bargaining units of the District to allocate funds for salary benefit compensation based upon a percentage of specific General Fund revenues. In addition, formulas have been developed for the remaining financial resources for the operation of the District. Allocations of these resources are made utilizing participatory governance processes before authorization by the Board of Trustees. These non-salary and compensation related discretionary funds are known in the District as Program Development Funds (PDF). Following is a summation of the allocation methodology used by the District for the "Bucket" (compensation formula) funds and Program Development Funds (operational and program improvement).



Funding Methodology

THE PROPORTIONATE SHARE OR “BUCKET” CONCEPT

In an effort to equitably allocate available revenues received by the District to its valued employees, the District and constituent groups developed a compensation allocation model. This model, applied to all employee groups, essentially identifies new sources of revenue received annually, including:

1. Growth funds;
2. Cost of living adjustments (COLA);
3. Other Program Based Funding revenues when appropriated;
4. Program improvement funds, including equalization dollars;
5. Lottery revenues;
6. Cost reductions and/or salary savings (decrements).

Eighty percent (80%) of these new funds are allocated to the respective collective bargaining units based upon a proportionate share. The proportionate share is a specific unit's (i.e. LRCFT, LRCEA, SEIU, LRSA, Confidential and Management) share of the overall compensation costs in the District. For example, academic salaries and the LRCFT unit represent nearly 63% of the overall compensation costs of operating the District. Therefore, LRCFT receives nearly 63% of 80% of the new revenues identified above. This methodology is applied to each unit's proportionate share to determine available revenues for distribution to its members.

Before growth funds are distributed, the costs of additional positions to achieve and maintain student growth are deducted. These include additional instructional, counseling and classified staff. Then the total available is distributed based upon the proportionate share and the costs specific to each unit are deducted from its share of the resources. For example, all related compensation costs, including step and increment increases, health and welfare costs, and other compensation costs are deducted from the available resources.

Once these ongoing expenditures are deducted, the remaining revenue is distributed to the employees in the form of a final compensation adjustment for the fiscal year. In order to ensure that compensation monies are not committed before the money is earned, the District balances its available revenues, ongoing costs, and annual compensation adjustments at the end of the year in the form of a retroactive salary adjustment.

This methodology ensures that the District does not over expend its available revenues as 80% of its budget is committed to salaries and benefits. Further, it ensures equity between the bargaining units and individual employees of the District. The process also assists with the District's financial stability by not over expending a major component of the cost to operate the District. It also allows each individual unit some flexibility in the way their members are compensated. For example, faculty wishing to adjust their salary schedule may have a different structure than one of the classified bargaining units; therefore, each individual unit's retroactive salary adjustment at the end of the year may differ.

It is important to note that the compensation formula includes a provision known as the “trombone clause” whereby a reduction in base funding is applied following the 80/20 split. The compensation calculation for 2011-12 included 80% of the base reduction. However, the District did not need to reduce its salary schedules or enact any other measures impacting regular staff by sustaining compensation with one-time funds until continuing resources offset the reduction as well as cost increases in the intervening years.

While this methodology ensures equity in distribution of 80% of our resources, it limits the District's operating revenue on an annual basis to 20%. It also limits growth in the District's ending reserve, although reserves exceed the minimum thresholds recommended by the Chancellor's Office and required by Board Policy.



Funding Methodology

PROGRAM DEVELOPMENT FUNDS

Program Development Funds (PDF) refers to the 20% of new funds available after distribution of the 80% Bucket revenues. This 20% of new revenues is used to fund increases in operational costs, including utilities, some new classified positions, all new management positions, increased costs for supplies and materials, as well as program improvement costs. To administer the 20% PDF, priorities are established and the District Budget Committee reviews the recommendations. Formulas are used for many of the allocations of PDF. Below is a summary of the formulas/ allocations used for the distribution of Program Development Funds.

College Discretionary Funds

A major area of PDF is support for the colleges' operational costs. A formula is used to distribute continuing PDF funds to the colleges. The allocation is referred to as the College Discretionary Funds or CDF. Although the components of the formula are linked to select areas of operating the colleges, there is no restriction regarding how each college uses or allocates its CDF. In other words, the colleges are not required to use funds generated from the square footage component to support facility related costs.

There are four components in the CDF formula:

- Base
- WSCH
- Square Footage
- FTE

The first, Base, recognizes that each college requires a basic amount to meet operational needs. Each college's base level is unique and was determined as part of the revision to the formula during the 2001-02 year.

WSCH is the determinant for the single largest component of the formula. The component is intended to provide the funds necessary to support the operational costs associated with classroom instruction. The WSCH amounts are taken from the 3rd Week Census Enrollment reports for the fall and spring terms, the 10th Week Census from the fall term, and the summer Enrollment converted to an annual WSCH basis. The spring term report is from the spring term preceding the fiscal year. This term is used in order to complete the calculation and allocation during the fall term.

The primary term reports are averaged and then the summer term is added to that average. By using the 10th week Census for fall, an incentive for retention is incorporated into the calculation.

Once the WSCH level is determined it is multiplied by a per hour rate, currently \$5.75. The rate per WSCH is also the only component in the formula that is improved by the COLA rate for the fiscal year.

The total square footage information for each college is taken from the facilities inventory report filed with the State in October of each year. This component recognizes that the cost to operate the plant increases as facilities are added. The square footage is adjusted for bookstore and parking facilities. The total square footage is then multiplied by \$0.27. There is a square footage utilization factor that divides the WSCH for each college by the Assigned Square Footage. This factor recognizes that higher utilization of space is likely more costly as well. Lastly, there is a staff development factor of \$20.00 per full-time-equivalent position to provide a basic level of funding for professional development of staff.

College and District Discretionary funds were re-benched as a cost saving measure to balance the budget during the budget crisis.



Funding Methodology

OTHER PDF FORMULAS/ALLOCATIONS

Professional Development

Although State funding for professional development was eliminated in 2005-06, the District has continued its commitment to professional development by annually funding with continuing and one-time funds \$175,000 for professional development activities through PDF. The allocation is distributed using a formula with two components: FTES

and FTE. Each component is weighted 50:50 and the appropriation distributed accordingly. In addition, there are other annual appropriations for professional development for faculty and classified employees.

Retiree Health Benefits

In addition to providing for the operational costs of administering the District, funding increases for the district's contribution toward retiree health benefits has been funded from program development funds.



Student Enrollment

CALIFORNIA COMMUNITY COLLEGE DISTRICTS

The California community college system consists of 72 districts and 112 colleges. Because the primary factor for funding the California community college system is student enrollment measured in terms of full-time equivalent students (FTES), it is important to understand the enrollment trends in the system and District.

CALIFORNIA COMMUNITY COLLEGE ENROLLMENT TRENDS

Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

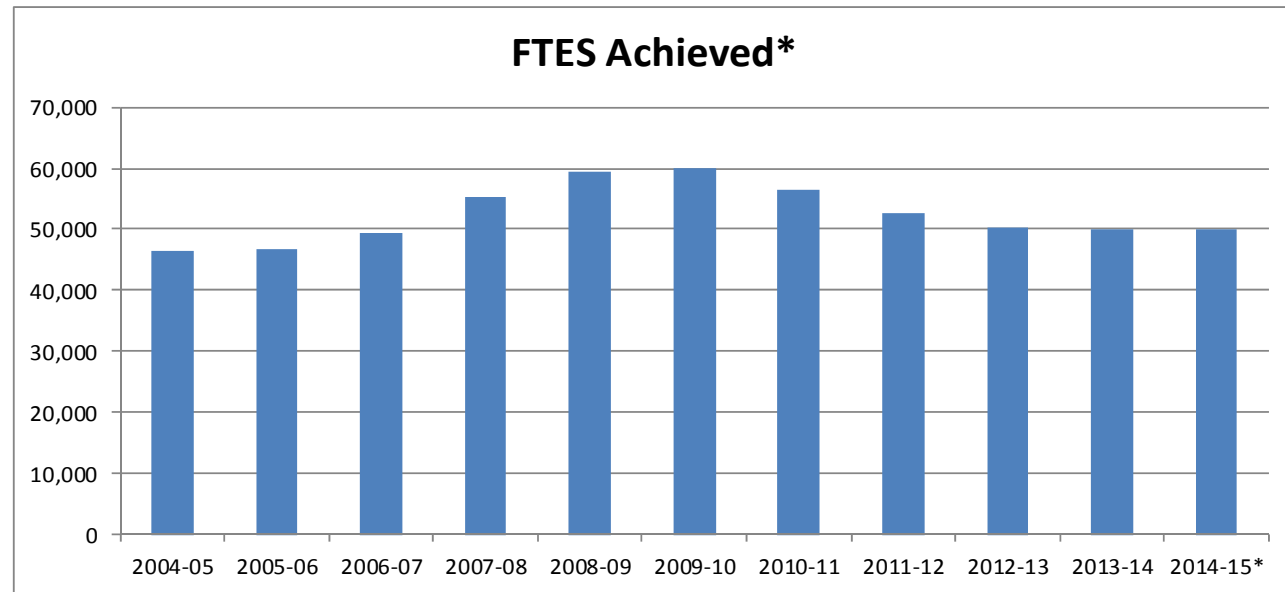
increases occurred. It is unfortunate that demand for retraining and upgrading increases during an economic downturn which generally coincides with tighter fiscal circumstances. Fee increases to help balance the budget tend to dampen enrollment.

LRCCD ENROLLMENT TRENDS

Beginning in 2002 and peaking in 2009-10, the District experienced a tremendous enrollment increase. Outlined below is a summary of Los Rios' enrollment trends since 2004-05.

Fiscal Year	FTES	% Change
2004-05	46,351	
2005-06	46,755	0.87%
2006-07	49,409	5.68%
2007-08	55,316	11.96%
2008-09	59,559	7.67%
2009-10	59,954	0.66%
2010-11	56,547	-5.68%
2011-12	52,626	-6.93%
2012-13	50,380	-4.27%
2013-14	49,900	-0.95%
2014-15*	49,998	0.20%

*projected



*Achieved may differ from reported dependent upon the summer "shift."

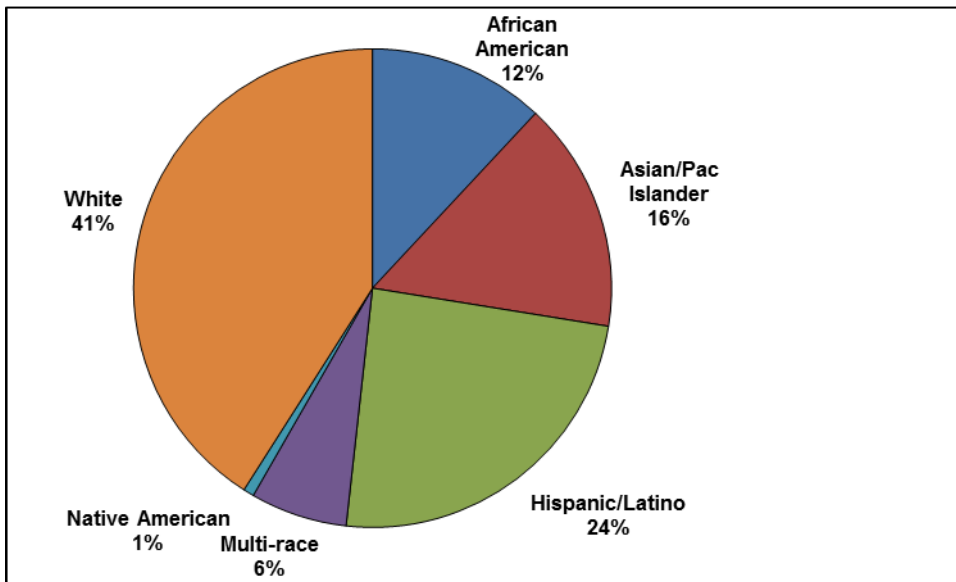


Student Enrollment

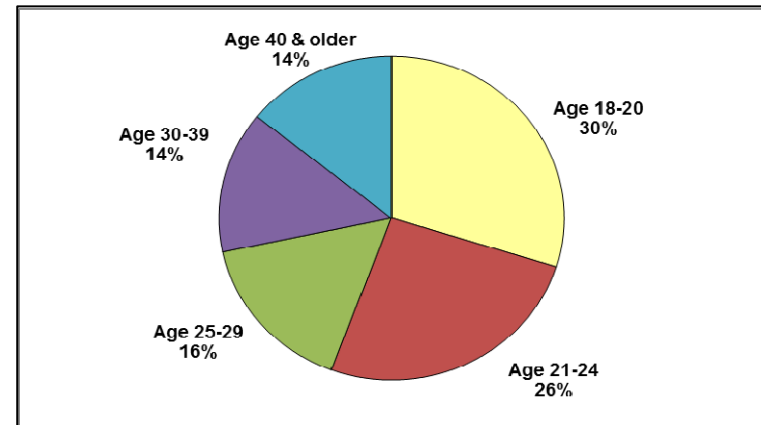
STUDENT POPULATION

Serving nearly 2,440 square miles, the Los Rios Community College District represents a significantly diverse population in its nearly two million constituents. Following is a graphic display of the District's student population as of fall 2014.

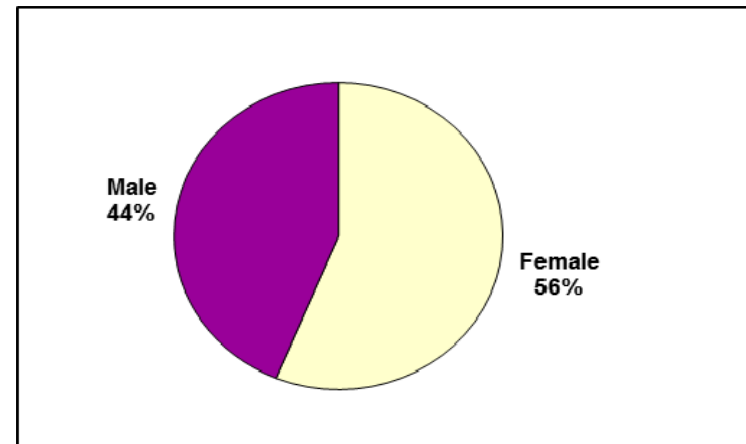
Ethnicity



Age:



Gender:





Student Enrollment

LOS RIOS COMMUNITY COLLEGE DISTRICT FUTURE GROWTH

Growth funds, also referred to as access, provided in 2013-14 and 2014-15, funds were distributed proportionately across the system as restoration of the recent reductions. With the new growth formula, districts will no longer be entitled to restoration of the system-wide reductions. District growth rates used to use five factors primarily focused on population changes. Starting in 2015-16, the new growth formula will be used that must consider at least three factors for residents of each district. Those factors are: the number of residents without a college degree, the unemployment rate, and the number who are in poverty.

When the system returns to using the growth rate for each district, the distribution of growth may be constrained by the amount of growth funding budgeted. For example, if the total of all the districts' combined growth rates requires 4% growth funding and only 3% is appropriated; all districts have their growth rates reduced by 25%.

In 2007-08, the District implemented a "compressed" academic calendar. After careful consideration and review with Faculty and other constituent groups, the District received approval from the Chancellors Office to reduce its primary terms (fall and spring) by 11 days. Each term consists of 82 days, with the first two days of each term set-aside for professional (flex) development.

Coupled with the change in the calendar, the \$20/unit fee for the 2007-08 year resulted in tremendous growth for the District. The increase in the enrollment fee to \$26/unit for 2008-09 did not impact enrollment as past fee increases had. The District grew in 2008-09 and maintained enrollment in 2009-10 even with the 2% reduction in sections. Remarkably, growth was achieved through improvements in productivity and fine tuning the course schedule. In 2010-11, some of the over-cap was funded as growth. In 2011-12, the District

was over cap by over 4,400 unfunded full-time equivalent students. Even with reductions in the instructional program and the fee increase to \$46/unit, high student demand continued to fill classes and waitlists. The District further reduced its instructional program and the over cap in 2012-13. The district had 1,630 unfunded FTES for 2012-13. For 2013-14, the District had to borrow from the summer 2014 term to achieve the P2 growth allotment.

The process used to determine reductions for the instructional program involved administrators and representatives of the Academic Senate and faculty bargaining unit who participated on workload committees at each college and district-wide to develop criteria to use when reducing class offerings as well as recommendations to support classroom management. The legislative directive to protect core transfer, basic skills and vocational classes when enacting workload reduction measures was a central consideration. The recommendations of the committees continue to guide the scheduling process.

Annually, the California Community College Chancellor's Office forecasts enrollment for local districts. This forecast, coupled with the demographics of the region, indicates a continuing population growth for the District.

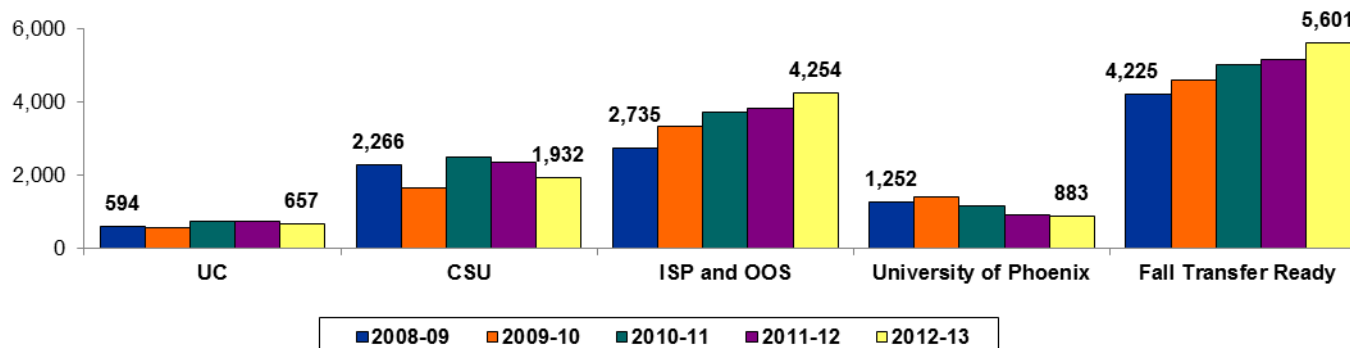
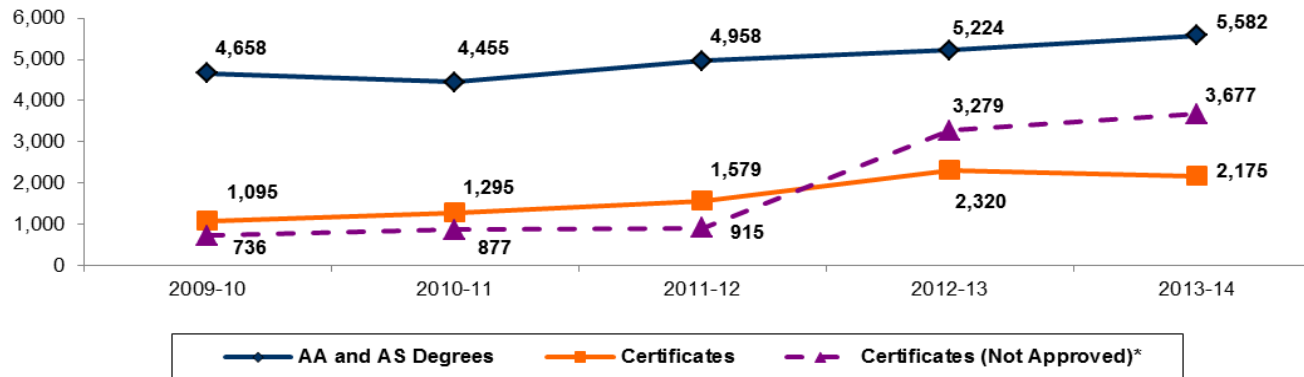
One of the major uncertainties in planning for student growth is the uncertainty in State funding for additional students. In addition, enrollment fee increases and changes in "repeatability" rules can impact enrollment. Enrollment management, especially in a district as large as Los Rios, requires significant effort and must allow for some imprecision. Because of that, the FTES goal is generally set to achieve more than the funded cap amount to ensure that all available funds are earned and also to have some cushion to allow for the normal corrections and changes that occur as records are finalized.



Student Achievement

The District is proud of its academic success both in general education and vocational programs. As shown in the previous section, we serve a diverse student population. Many students come to our colleges under-prepared in Math or English or with language barriers that require coursework in Math, English, and English as a Second Language to prepare them for success in their courses. The graphs below indicate increases in students

receiving degrees and also transferring to public four-year universities in California. The District is continually striving to improve student success and close the achievement gap for groups who historically have a lower success rate.





Property Tax Analysis

PROPERTY TAX REVENUES

The District receives property tax revenues from the five counties in its service area: El Dorado, Placer, Sacramento, Solano and Yolo. The District serves all of Sacramento County and portions of the other counties, and the tax revenue from each county are relative to the area served within the counties.

The District has no direct taxing authority for property tax revenues to support general fund operating costs. Proposition 13, passed in 1978, removed the provision for agencies operating within counties to assess taxes. Even counties are limited to prescribed increases.

With the passage of Proposition 13, the determination of general fund revenues for K-14 districts passed to the State of California. The allocation of revenues at that time was an effort to maintain operational revenues for each district prior to Proposition 13. Through equalization funding, inequities in per student funding in existence prior to Prop. 13, attributable primarily to the level of local assessment, have been reduced substantially. The result is fairly equitable per student funding across the state regardless of the relative wealth of each district's service area. It should be noted that although long recognized as a need, equalization for the community colleges was not fully funded until 2006-07.

California community college districts are funded by a combination of state general fund revenues (derived primarily from income taxes and state sales tax), local property taxes, and student enrollment fees. The revenue formula determines the total revenue level then subtracts the amount of local property taxes and student enrollment fees. The remainder is funded as State general apportionment.

The amount of local property tax revenues is determined through a complex formula, based in post-Proposition 13 prescriptions that

have been subsequently modified primarily as shifts, between the State, counties, and districts. One example of such a shift is Educational Revenue Augmentation Funds (ERAF). Enacted in 1992, ERAF shifted property taxes from local government to schools. The result was lower overall demand on State general fund revenues for K-12 education. A relatively new shift enacted in 2004-05 is the "triple flip." This change resulted in counties retaining a greater share of property tax revenues and increased the State general fund obligation for K-14 districts.

All of these determinations are outside the control of a district. The role of the district in property taxes is primarily to record the revenues received from the counties and report those to the State. Although districts have no control over property tax revenues, if property taxes fall below the amounts estimated in the state budget, general fund revenues are deficiated by the amount of the shortfall.

This can be very difficult to manage as property tax revenues may be over-estimated in the budget and the actual receipts not known until after the close of the fiscal year. Property tax shortfalls generally coincide with tight budget years, further constraining district operations in difficult years. The following table shows shortfalls from property taxes and/or enrollment fees since 2004-05:

Fiscal Year	Deficit Factor	Deficit Amount
2004-05, 2005-06, 2006-07, None		
2007-08	0.33%	\$(827,752)
2008-09	1.20%	\$(3,087,612)
2009-10	None	
2010-11	0.32%	\$(830,040)
2011-12	1.94%	\$(4,625,749)
2012-13	0.19%	\$(467,234)
2013-14	0.45%	\$(1,257,118)
2014-15 (est.)	0.50%	\$(1,318,921)



Property Tax Analysis

BASIC AID

A basic aid district receives no state general fund support because property tax revenues are sufficient to fund the revenue for the district. Basic aid districts retain property tax revenues above the revenue limit resulting in wealthier districts than non-basic aid districts. Basic aid districts are located in areas with very high property values. Los Rios' property tax revenues comprise only 20% of its revenue and it is unlikely to ever qualify for basic aid status.

Historical Property Tax Receipts (\$ in Thousands)					
County	2013-14	2012-13	2011-12	2010-11	2009-10
El Dorado	\$9,663	\$9,896	\$10,337	\$10,326	\$10,607
Placer	38	36	41	53	40
Sacramento	39,548	35,463	38,034	38,401	41,305
Solano	9	9	8	8	8
Yolo	4,361	3,597	3,528	3,571	4,146
Total	\$53,619	\$49,001	\$51,948	\$52,359	\$56,106

GENERAL OBLIGATION BONDS

The District has a current authorization for \$265 million from Measure A and \$475 million from Measure M for issuance of general obligation bonds. The increase in the assessed value combined with other factors, such as comparatively low interest rates, has enabled the District to maintain a low tax rate for bonds issued to date. The tax rates are listed in the following section "Capital Facilities Program" as well as more information on the two bond programs.

DISTRICT'S ASSESSED VALUATIONS

Prior to retracting in 2009-10, the assessed valuation of the District had increased 98% from 2001-02. The property tax revenue change a 6% decrease from 2006-07 to 2010-11, does not correspond to the increase in assessed value for that same period. This is primarily attributable to funding formula changes, such as the "triple flip."

	Assessed Value	Year to Year % Change	% Change from 2001-02
2014-15	\$156,423,111,776	6%	91%
2013-14	\$147,391,985,921	4%	80%
2012-13	141,501,079,781	-2%	73%
2011-12	144,543,110,465	-3%	76%
2010-11	148,772,252,362	-3%	81%
2009-10	152,635,441,060	-6%	86%
2008-09	162,099,904,433	2%	98%
2007-08	159,072,744,969	9%	94%
2006-07	146,073,098,133	15%	78%
2005-06	127,136,612,507	15%	55%
2004-05	111,003,046,502	12%	35%
2003-04	99,036,845,696	9%	21%
2002-03	90,450,990,841	10%	10%
2001-02	82,025,940,419	<i>Base Year</i>	

BONDING CAPACITY

Corresponding to a change in assessed value is the change in the District's bonding capacity. A district's bonding capacity is 2.5% of the assessed valuation less any outstanding general obligation bonds. For 2014-15, the limit on additional debt is \$3.5 billion leaving significant excess bond capacity, if needed, for future growth.



Capital Facilities Program

INTRODUCTION

Beginning in the late 1990s through 2007, the Sacramento region experienced a period of unparalleled growth. Subsequently, during the “great recession” in 2008 the region experienced a considerable slowdown with high unemployment, reduced property values and a virtual standstill in new home constructions. As a result, the Los Rios Community College District increased student enrollment by nearly 67% from 1998 through 2008-09 and then was forced to reduce enrollment by approximately 15%. Projections now indicate a slow, but modest recovery, with growth anticipated to be about 2.5% per year through the next decade.

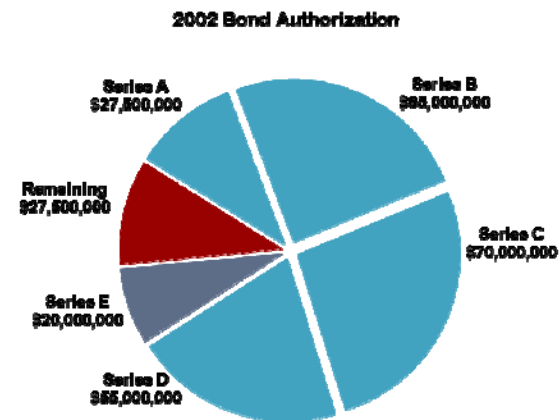
The District and colleges have planned to meet enrollment demand while continuing to provide the high quality education our students deserve. To do this requires modernization and expand of our existing 4.3 million square feet of facilities to meet future demand and provide services in high growth areas throughout our region. The District’s Plan for Educating a Region, adopted in 2002 and updated in 2008, provides for the modernization and expansion of the existing campuses as well as the creation of Centers to provide our citizens access to quality education close to home and work. Statistics show that 85% of our students attend a facility within 5 miles of their home. This plan will not only provide convenient access to affordable higher education, but will also serve to reduce traffic and improve air quality, two important concerns for the greater Sacramento area.

MEASURE A

In March 2002, the citizens of the Los Rios Community College District approved Measure A, a \$265 million General Obligation Bond authorization for providing these necessary improvements and expansions within the District. The plan called for the District’s active participation in the State Capital Outlay Program, of around \$235 million, for these capital facility improvements by 2015.

Measure A, approved by 60.9% of the voters, was placed on the ballot under the requirements of Proposition 39. Proposition 39 required a minimum vote of 55% approval for passage and a Citizens’ Bond Oversight Committee to ensure compliance with the intent of the bond measure. In spring 2002, after Measure A’s passage, the District formed the Citizens’ Bond Oversight Committee to oversee the utilization of Measure A funds to ensure they are used consistent with the intent of the ballot measure.

The District has issued five series under Measure A as shown below.



Financings to Date		
Series	Issue Date	Amount
Series A Bonds	Aug 1, 2002	\$27,500,000
Series B Bonds	Apr 1, 2004	\$65,000,000
Series C Bonds	Jul 25, 2006	\$70,000,000
Series D Bonds	Aug 4, 2009	\$55,000,000
Series E Bonds	Jun 27, 2013	\$20,000,000
Remaining Authorization		\$27,500,000



Capital Facilities Program

These funds largely provide for the construction costs for new projects and modernization of older facilities on the campuses, as well as serving as a local contribution to access State Capital Outlay funds. For all these issuances, the District was successful in receiving a favorable rating of a AAA (insured) from financial rating agencies in New York, which cited the following key considerations: “the District’s large tax base; average wealth levels; stable financial position; healthy overall reserve levels; and manageable debt burden.” In June 2009 the District received an upgrade in the uninsured rating from Standard and Poor’s, which was a reflection of our good financial position. The favorable bond rating and upgrade have helped minimize the cost to taxpayers of the District.

In October 2010 the District refunded the outstanding \$22 million of Series A bonds by issuing \$21,025,000 in new bonds at reduced interest rates, thereby saving taxpayers approximately \$1.7 million (net present value) over the 17 year term of this new issue. This new issue is known as the 2010 Refunding Bonds.

In October 2011, the District refunded \$41,095,000 of Series B Bonds (a total of \$53,220,000 outstanding) by issuing \$40,195,000 in new bonds at reduced interest rates, thereby saving taxpayers approximately \$1.3 million (net present value) over the 16 year term of this new issue. This new issue is known as the 2011 Refunding Bonds.

In March 2012, the District issued another refunding series of bonds, known as the 2012 Refunding Bonds. This refunding bond series refunded \$9,950,000 of the Series B Bonds and \$54,255,000 of Series C Bonds for a total of \$64,205,000 in refunded bonds by issuing \$62,920,000 in new bonds at reduced interest rates, thereby saving taxpayers approximately \$2.7 million (net present value) over the 18.5 year term of this new issue.

The Measure A Tax Rate Statement projected the first year tax rate would be \$3.12 per 100,000 of assessed value, the highest estimated tax rate was \$16.25 per \$100,000 and the average would be \$9.96 per \$100,000. Due to the substantial overall increase in assessed valuation in the District, as well as management of the bond program, the actual tax rate has been substantially below projections. Following is a schedule of actual tax rates compared to the projected rates identified in the Tax Rate Statement.

Fiscal Year	Tax Rate
2002-2003	\$2.90
2003-2004	\$1.50
2004-2005	\$6.00
2005-2006	\$3.20
2006-2007	\$7.20
2007-2008	\$6.60
2008-2009	\$7.40
2009-2010	\$12.40
2010-2011	\$9.00
2011-2012	\$11.80
2012-2013	\$13.40
2013-2014	\$10.80
2014-2015	\$7.40

Projected Rates in ballot measure were: \$3.12 lowest; \$9.96 average; \$16.25 highest

Measure M

Measure A was planned to meet the District’s facilities needs through 2015 when enrollment was then projected to be nearly 100,000 students. During spring 2010, enrollment exceeded 92,000 reflective of the unprecedented demand and growth in recent years. Because the rate of growth exceeded original projections included in Measure A, the District began planning for expansion of our facilities program to ensure future enrollment needs are met.



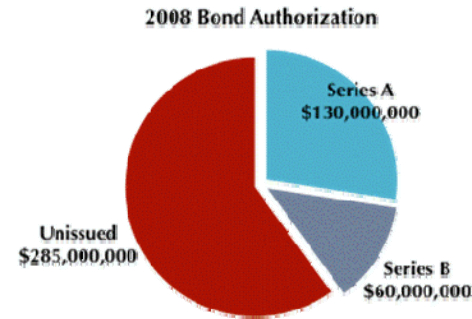
Capital Facilities Program

As a result of this planning, Measure M, a \$475 million General Obligation Bond authorization, was placed on the November 2008 ballot. Measure M, endorsed by the Measure A Citizens Bond Oversight Committee, provides for facilities funding (when combined with anticipated State funding) for more than 100,000 students, therefore, meeting our needs for several years. Voters approved Measure M on November 4th by nearly 58%. Measure M was designed to have a flat tax rate projected at \$9.09. Upon the passage of Measure M, the Board of Trustees revised the Measure A Citizen's Bond Oversight Committee's responsibilities and by-laws to include both bond measures, A and M.

On October 19, 2010 the first series of 2008 Measure M bonds were issued, totaling \$130 million. Property taxes to service the principal and interest payments on these bonds commenced in 2011-12.

Fiscal Years	Actual Rate
2010-2011	n/a
2011-2012	\$7.40
2012-2013	\$5.90
2013-2014	\$7.30
2014-2015	\$3.90
* Projected Rate; flat projected rate of \$9.09	

In June 2013, the District issued \$60M in Measure M bonds in the form of Series E. This issue will fund multiple projects at each campus including: ARC Culinary Arts facility, CRC-Elk Grove Center site and offsite improvements, FLC - Rancho Cordova Center site and offsite improvements, SCC modernization of academic and support facilities, and several District-wide infrastructure projects. \$285M remains in the Measure M bond authorization.



Financings to Date		
Series	Issue Date	Amount
Series A Bonds	Oct 19, 2010	\$130,000,000
Series B Bonds	Jun 27, 2013	\$60,000,000
Remaining Authorization		\$285,000,000

STATE BONDS

The California electorate approved Propositions 47 and 55 in November 2002 and 2004 authorizing education bonds for K-Higher Education. The authorization provided \$13.05 billion in 2002 and \$12.3 billion in 2004 for a total of \$25.35 billion. For the first time, higher education funds were no longer split in the traditional one-third for each sector. AB16 authorized 40% for community colleges and 30% each for UC and CSU. In November, 2006 the electorate approved Proposition 1D which provided \$10.4 billion in State General Obligation Bonds for K-Higher Education. This bond act provided \$3.087 billion for higher education with \$1.057 billion for community colleges, 48.8% of the higher education share. The historic change was recognition that community colleges serve twice as many students as the other two sectors combined. State bonds are an obligation of the State of California and not the District.



Capital Facilities Program

Los Rios has been a major beneficiary of the State bond program. Following is a summary of projects funded in recent years with State bonds. Because all higher education bond funds had been committed or expended, there are no State appropriations for Los Rios from 2011-12 through 2013-14; for 2014-15 the Sacramento City College-Davis Center Phase II was included as one of six projects statewide funded from reverting funds. The Chancellor's Office identifies projects for funding in the event there is a higher education bond. Los Rios has at least two projects that would be funded in the event of a State bond, ARC Natomas Center Phase II and FLC Instructional Buildings 2.1.

FUTURE STATE BOND NEEDS

Proposition 1A passed in 1998, Propositions 47 and 55 (AB16) in 2002/04, and Proposition 1D in 2006 provided significant funding of higher education capital facility needs. However, the demand far exceeded the revenues generated by these authorizations. It is projected that the ten year need for California Community Colleges exceeds \$35 billion in capital project improvements and additions. In order to meet this demand, it is anticipated that more than \$22 billion is needed from state bonds. The balance would be met through local contributions (primarily funded by local bond measures). Essentially, there is a \$4.2 billion need every year to meet the facility needs of California's Community Colleges. Los Rios Community College District is a major recipient of State Capital Outlay dollars and aggressively pursues these funds. As with Measure A, many Measure M projects are dependent upon partial State funding. Because of the economic challenges facing California, there has not been a Higher Education Bond for the past two election cycles and there is no bond on the November 2014 ballot. The next opportunity for a statewide election is November 2016.

State Capital Outlay Funds For Facilities Projects
Fiscal Year 2003-04 – 2014-15

Year	College	Project	Amount (in Millions)
2003-04	ARC	Learning Resource Center (LRC)	\$ 9.07
2003-04	ARC	Allied Health Modernization	2.01
2003-04	CRC	Instruction and LRC Building	6.75
2003-04	SCC	Technology Building Modernization	1.56
2003-04	EDC	New Instructional Facilities	6.21
2003-04	FLC	Phase 1C	10.75
2004-05	ARC	Fine Arts Modernization	3.55
2004-05	CRC	Science Building Modernization	2.52
2004-05	SCC	Cosmetology/Graphics Arts Modernization	1.10
2005-06	FLC	Fine Arts Instructional Building	11.43
2005-06	SCC	North Gym Modernization	3.00
2005-06	CRC	Police/Printing Modernization	1.99
2006-07		Multiple projects plans and working drawing	0.52
2006-07	FLC	Physical Education - Phase I	6.01
2007-08		Two projects plans and working drawings	1.12
2007-08	ARC	Fine Arts Expansion	7.23
2007-08	CRC	Science Expansion	8.67
2007-08	SCC	Performing Arts Modernization	0.28
2007-08	SCC	Fine Arts Modernization	4.92
2008-09	ARC	Library Expansion	3.20
2008-09	SCC	Performing Arts Modernization	16.04
2009-10		Two projects plans and working drawings	0.31
2010-11	ARC	Life Science & Fine Arts Modernization	6.70
2010-11	CRC	Northeast Buildings Modernization	6.92
2014-15	SCC	Davis Center Phase 2 - Drawings	0.21
Total			\$ 122.05



LRCCD Debt Obligations

SHORT TERM DEBT

California Community College Districts are authorized to incur debt under basically two scenarios. Short term debt is authorized for districts operational cash requirements. This debt must be repaid within 15 months per IRS requirements. Long term debt is also allowed through capital leases, general obligations bonds, or the issuance of other secured debt such as certificates of participation.

LRCCD has in past years issued Tax and Revenue Anticipation Notes (TRANs) for short term cash flow needs. Because receipts lag behind expenditures in the first six month of the fiscal year, it could be necessary to borrow funds to ensure adequate cash to cover expenditures. Once property tax revenues are paid in January, the District has sufficient cash is to meet its obligations through the end of the fiscal year. Because of marginal to nonexistent arbitrage rate spreads in the market for the past several years, the District has not issued a TRANs since November 2008. Cash shortfalls were financed by internal borrowing between funds. For fiscal year 2015-16 the District is not planning to issue a TRANs. As described above, cash shortfalls, if any, will be financed internally.

LONG TERM DEBT

Long term debt is debt exceeding one year. The District has two sources of long term debt; General Obligations Bonds (GO Bonds) and Certificates of Participation (COP's).

GENERAL OBLIGATIONS BONDS

In 2002 the voters of the Los Rios Community College District approved by a margin of 60.9% the passage of Measure A – a \$265 million General Obligation Bond Authorization for capital facilities. On August 1, 2002 the District issued Series A of the general bond authorization in the amount of \$27.5 million. Series B, in the amount of \$65 million, was issued in March 2004 and in July 2006 series C was issued in the amount of \$70 million.

On August 4, 2009 Series D of Measure A bonds were issued in the amount of \$55 million. In June 2009, the District was successful in receiving a rating upgrade of AA- from Standard & Poor's. This rating upgrade will result in savings to District taxpayers of approximately \$4.5 million over the term of the Series D issue.

On October 7, 2010 the District issued refunding bonds of \$21,025,000 to refinance \$22.0 million of outstanding Series A bonds. Despite paying a 2% call premium, the reduced interest rates on the refunding bonds will save taxpayers approximately \$1.7 million (net present value) over the 17 year term of this new issue. In June 2013 the District issued Series E under Measure A in the amount of \$20 million to fund eligible projects. With that issuance \$27.5M remains in the Measure A authorization.

In November 2008, Measure M, a second general obligation bond authorization, of \$475 million was approved in the general election. The District issued series A of Measure M bonds in October 2010 in the amount of \$130 million. Series B was issued in June 2013 for \$60 million leaving \$285 million remaining Measure M authorization.

In October 2011, the District issued refunding bonds to refinance \$41,095,000 of the \$53,220,000 of outstanding 2002 (Measure A) Series B bonds. \$40,195,000 in new bonds were issued, known as the 2011 Refunding Bonds. Despite paying a 2% call premium, the reduced interest rates on the refunding bonds will save taxpayers approximately \$1.3 million (net present value).

In March 2012, another refunding bond issue, known as 2012 Refunding Bonds, was sold to refinance \$9,950,000 of 2002 Series B and \$54,255,000 of 2002 Series C bonds. Thus, \$64,205,000 of bonds were refunded by issuing \$62,920,000 in new bonds at reduced interest rates. Despite paying a 2% call premium, the



LRCCD Debt Obligations

refunding bonds will save taxpayers approximately \$2.7 million (net present value) over the 18.5 year term of this new issue.

All District bond series have been for a maximum term of 25 years and are principal and interest repayment bonds. No Capital Appreciation Bonds have been issued as part of any series. The following schedule summarizes the District's current General Obligation (GO) Bond outstanding debt balances.

2002 Measure A and 2008 Measure M GO Bond Debt at June 30, 2014			
Authorization Year	Series	Year Bonds Issued	Outstanding Balance
2002	Series A Measure A	2002 Refunded 2010	Zero
2002	Series B Measure A	2004 Refunded 2011 & 2012	Zero
2002	Series C Measure A	2006 Refunded 2012	\$ 2,285,000
2002	Series D Measure A	2009	\$ 49,825,000
2002	Series E Measure A	2013	\$ 20,000,000
2002	Series A 2010 Refunding	2010	\$ 18,125,000
2002	Series B 2011 Refunding	2011	\$ 39,740,000
2002	Series C 2012 Refunding	2012	\$ 60,040,000
2008	Series A Measure M	2010	\$ 120,255,000
2008	Series B Measure M	2013	\$ 60,000,000
Total			\$ 370,270,000

The following schedules show the annual debt repayment and interest payment obligations on the District's outstanding GO Bonds.

2002 Measure A Series A, B, C, D and E and 2010, 2011 & 2012 Refunding Bonds			
Year(s) Ending June 30	Principal	Interest	Total
2015	7,540,000	8,808,875	16,348,875
2016	7,770,000	8,474,044	16,244,044
2017	8,110,000	8,146,444	16,256,444
2018	8,475,000	7,807,069	16,282,069
2019	8,790,000	7,453,394	16,243,394
2020-2024	49,980,000	30,733,019	80,713,019
2025-2029	60,480,000	17,323,525	77,803,525
2030-2034	29,405,000	5,409,381	34,814,381
2035-2039	9,465,000	732,309	10,197,309
Total	\$190,015,000	\$94,888,060	\$284,903,060

2008 Measure M Series A and B Bonds			
Year(s) Ending June 30	Principal	Interest	Total
2015	1,450,000	8,522,663	9,972,663
2016	1,715,000	8,469,363	10,184,363
2017	2,005,000	8,394,963	10,399,963
2018	2,320,000	8,308,463	10,628,463
2019	2,750,000	8,207,063	10,957,063
2020-2024	21,305,000	38,716,013	60,021,013
2025-2029	39,180,000	31,507,063	70,687,063
2030-2034	63,420,000	18,901,081	82,321,081
2035-2039	46,110,000	3,549,497	49,659,497
Total	\$180,255,000	\$134,576,169	\$314,831,169



LRCCD Debt Obligations

CERTIFICATES OF PARTICIPATION

On June 14, 2006 the District issued Certificates of Participation (COP) in the amount of \$7,055,000. COP's are a financing mechanism whereby the District issued tax exempt certificates by pledging assets of the institution. Certificates of Participation do not require voter approval as they are pledged against continuing revenues or District assets. The District is used this financing mechanism to pay for a portion of the parking structure at the Sacramento City College campus. On June 1, 2015, the District paid off a substantial portion of the COPS using accumulated RDA and other resources resulting in substantial interest savings. The remaining debt will be retired within five years.

Following is a schedule of the COP debt and repayment schedule:

SCC Parking Structure COP's			
Year(s) Ending June 30	Principal	Interest	Total
2016	240,000	48,583	288,583
2017	250,000	39,223	289,223
2018	260,000	29,223	289,223
2019	275,000	18,562	293,562
2020	165,000	7,012	172,012
Total	\$ 1,190,000	\$ 142,603	\$ 1,332,603

The District has dedicated revenue from revenue development agencies (RDAs) to provide for the annual debt servicing payments.

LEASES

Capital leases relate to the cost of leased facilities and/or equipment where title passes to the District upon expiration of the lease. The

District utilizes the capital lease program on a very limited basis and only when it is financially advantageous to do so.

The District leases some facilities with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause for cancellation upon written notice to lessors, but it is unlikely the District will cancel any of the agreements prior to the expiration.

ASSEMBLY BILL 182

In 2012-13, it was revealed that a number of K-14 bonds were issued in California utilizing Capital Appreciation Bonds (CABs). These bonds defer payments over an extended period of time, up to 40 years and therefore can have a very high debt to principal payment ratio. AB 182 was passed limiting the term of bonds to 25 years and the debt to principal ratio to 4:1. It requires if CABs are issued that there be a 10 year call feature, and the maximum interest rate is 8%. None of the District's issuance under Measure A or M used CABs and all of the rules outlined under AB 182 have been met by the District in each of the series issued.



Fiscal Self-Assessment Checklist

CALIFORNIA COMMUNITY COLLEGES SOUND FISCAL MANAGEMENT SELF-ASSESSMENT CHECKLIST

The following checklist was developed by the Chancellor's Office of the California Community Colleges in conjunction with the Fiscal Standards Advisory Group, a committee of community college chief business officers and fiscal administrators. The checklist is based upon the Fiscal Crisis and Management Assistance Team (FCMAT) checklist for K-12 districts. FCMAT is an organization founded to serve California school districts with a variety of business needs, primarily those in fiscal crisis.

The Chancellor's Office encourages districts to regularly complete the checklist as it is an excellent tool for assessing the fiscal condition of a district and can provide for early detection of potential fiscal concerns.

1. Deficit Spending - Is this area acceptable? Yes

Is the district spending within their revenue budget in the current year? *Yes. In the current year reserves should not be required to support the operations of the District. It is noted, though, that there is \$10 million in reserves from the District's capital outlay fund that could be drawn upon if needed.*

Has the district controlled deficit spending over multiple years? *Yes, it has implemented its plan to reduce expenditures.*

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? *N/A*

Are district revenue estimates based upon past history? *Yes, revenues are conservatively estimated using historical data as well as external data such as lottery projections from the CCCCCO.*

Does the district automatically build in growth revenue estimates? *Yes based upon CCCCCO projections.*

2. Fund Balance – Is this area acceptable? *Yes, District reserves meet both Board policy and State recommendations.*

Is the district's fund balance stable or consistently increasing? *The District's general fund balance is stable relative to its revenues and expenditures.*

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? *The District's unrestricted ending fund balance for 2013-14 declined slightly from 2012-13. The decline was from spending committed carryover as planned as the colleges tap operational reserves to partially offset reductions. However, the District's General fund unrestricted ending balance has averaged 11.92% over the last 3 years and the reserve goal for fiscal year 2015-16 is 11.2%.*

3. Enrollment - Is this area acceptable? Yes

Has the district's enrollment been increasing or stable for multiple years? *The District realized significant enrollment growth from 2004-05 through 2009-10. Enrollment was flat for 2014-15 and the District is planning for 2% growth in 2015-16.*

Are the district's enrollment projections updated at least semiannually? *The District updates projections for each census as well as attendance reporting period.*

Are staffing adjustments consistent with the enrollment trends? *Yes, the District monitors instructional staffing closely. The growth in students served in recent years has been achieved primarily*



Fiscal Self-Assessment Checklist

through productivity improvements. Thus serving over cap students was achieved without additional cost.

Does the district analyze enrollment and full time equivalent students (FTES) data? *Yes, review occurs at the colleges as well as in Fiscal Services, Institutional Research, and Information Technology.*

Does the district track historical data to establish future trends between P-1 and annual for projection purposes? *Yes*

Has the district avoided stabilization funding? *Yes, it has never required stabilization.*

4. Unrestricted General Fund Balance – Is this area acceptable? *Yes*

Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)? *Yes*

Is the district's unrestricted fund balance maintained throughout the year? *Yes, for uncommitted fund balance.*

5. Cash Flow Borrowing - Is this area acceptable? *Yes, the District prepares annual cash flow projections which are then updated monthly comparing forecast to actual.*

Can the district manage its cash flow without interfund borrowing? *Yes although interfund borrowing may be preferable to external (TRANS) borrowing. Because property taxes are paid twice each year, once in January and again in May, interfund borrowing is generally necessary in early January.*

Is the district repaying TRANS and/or borrowed funds within the required statutory period? *Yes, although it currently does not have a TRANS and does not plan to issue one in 2015-16.*

6. Bargaining Agreements - Is this area acceptable? *Yes, the District has historically negotiated three-year contracts with its employee units. Its three largest units all have contracts for 7/1/14-6/30/17.*

Has the district settled bargaining agreements within new revenue sources during the past three years? *Yes, all employee groups have the same compensation formula. The formula is such that the maximum commitment is new revenues.*

Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? *Yes, salary schedules and benefits are not improved until a continuing funding source is identified to support the costs.*

Did the district correctly identify the related costs? *Yes.*

Did the district address budget reductions necessary to sustain the total compensation increase? *This is not necessary based upon the compensation formula.*

7. Unrestricted General Fund Staffing - Is this area acceptable? *Yes*

Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? *Yes. The District carefully matches the nature of the resource to the nature of the commitment.*



Fiscal Self-Assessment Checklist

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)? *Excluding temporary classified employment, the District's unrestricted general fund salary and benefit expenditures were 86% of total expenditures including transfers out for 2014-15.*

8. Internal Controls - Is this area acceptable? Yes

Does the district have adequate internal controls to insure the integrity of the general ledger? *Yes, the District does not receive audit findings in regard to financial controls. The District has two full-time internal auditors.*

Does the district have adequate internal controls to safeguard the district's assets? *Yes, the District maintains an inventory of assets.*

9. Management Information Systems - Is this area acceptable? Yes

Is the district data accurate and timely? *Yes*

Are the county and state reports filed in a timely manner? *Yes*

Are key fiscal reports readily available and understandable? *Yes*

10. Position Control – Is this area acceptable? Yes

Is position control integrated with payroll? *Yes*

Does the district control unauthorized hiring? *Yes, no regular position can be advertised and/or hired without authorization by Human Resources and Finance.*

Does the district have controls over part-time academic staff hiring? *Yes. Instructor assignments are made through the class schedule and require administrative approval. FTEF is monitored closely through the class size and Human Resource records.*

11. Budget Monitoring - Is this area acceptable? Yes

Is there sufficient consideration to the budget, related to long-term bargaining agreements? *Yes*

Are budget revisions completed in a timely manner? *Yes, budget modifications are processed regularly and formal budget revisions are brought to the Board at least twice per year for approval.*

Does the district openly discuss the impact of budget revisions at the board level? *Yes*

Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified? *The approval process includes any budgetary impact of the agreements.*

Has the district's long-term debt decreased from the prior fiscal year? *Yes for non-general obligation bonds.*

Has the district identified the repayment sources for the long-term debt? *Yes*

Does the district compile annualized revenue and expenditure projections throughout the year? *Yes*



Fiscal Self-Assessment Checklist

12. Retiree Health Benefits - Is this area acceptable? Yes

Has the district completed an actuarial calculation to determine the unfunded liability? *Yes, the District has been conducting actuarial studies since the early 1980's.*

Does the district have a plan for addressing the retiree benefits liabilities? *Yes, the District is fully funded for all past service liability. It has a continuing appropriation for the annual normal cost.*

13. Leadership/Stability - Is this area acceptable? Yes

Yes, Chancellor Brian King started with the District as its Chancellor in February 2013 upon the retirement of Chancellor Brice Harris. In addition, Vice Chancellor Theresa Matista (formerly the Associate Vice Chancellor of Finance) replaced Deputy Chancellor Sharpe when he retired in 2014. The District has hired new Presidents for American River College in 2013 and Cosumnes River College in 2015 upon the retirement of Deborah Travis. A majority of the Trustees on the Board have been in office more than 9 years (with three in their fifth terms and two in their third terms). Trustee John Knight was recently elected to his seat upon the passing of long-time Board Member Trustee Terry Cochran.

14. District Liability – Is this area acceptable? Yes

Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels? *Yes*

Has the district set up contingent liabilities for anticipated settlements, legal fees, etc? *Yes*

15. Reporting – Is this area acceptable? Yes

Has the district filed the annual audit report with the Chancellor's Office on a timely basis? *Yes, the District has never been late in submitting either the annual audit or the CCFS 311 report to the Chancellor's Office.*

Has the district taken appropriate actions to address material findings cited in their annual audit report? *Yes*

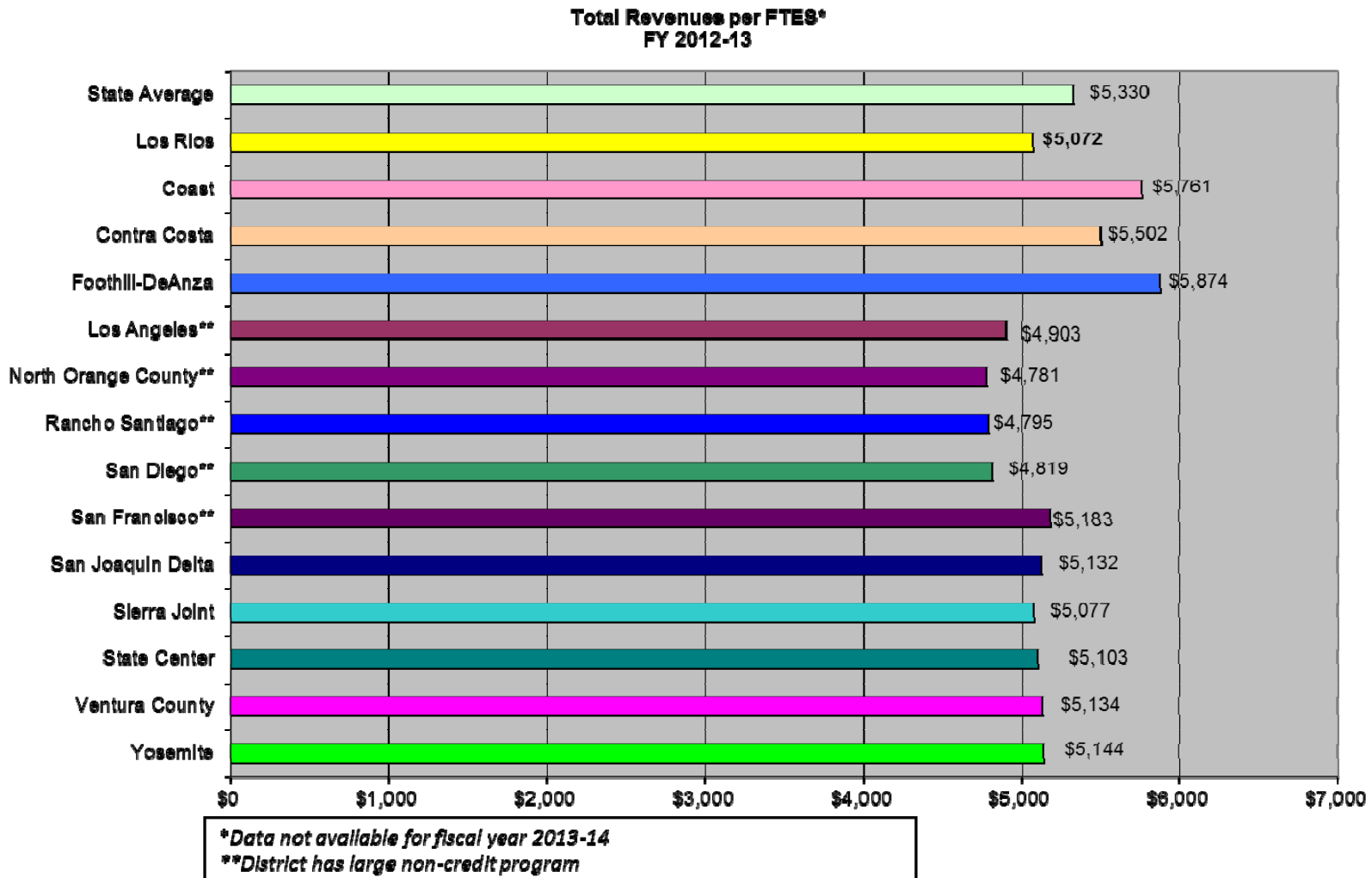
Has the district met the requirements of the 50 percent law? *Yes, for 2013-14 the District was at 51.88% and expects a comparable result when the 2014-15 report is completed in October.*

Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the Chancellor's Office on or before the stated deadlines? *Yes, as above, the District consistently meets all reporting deadlines.*



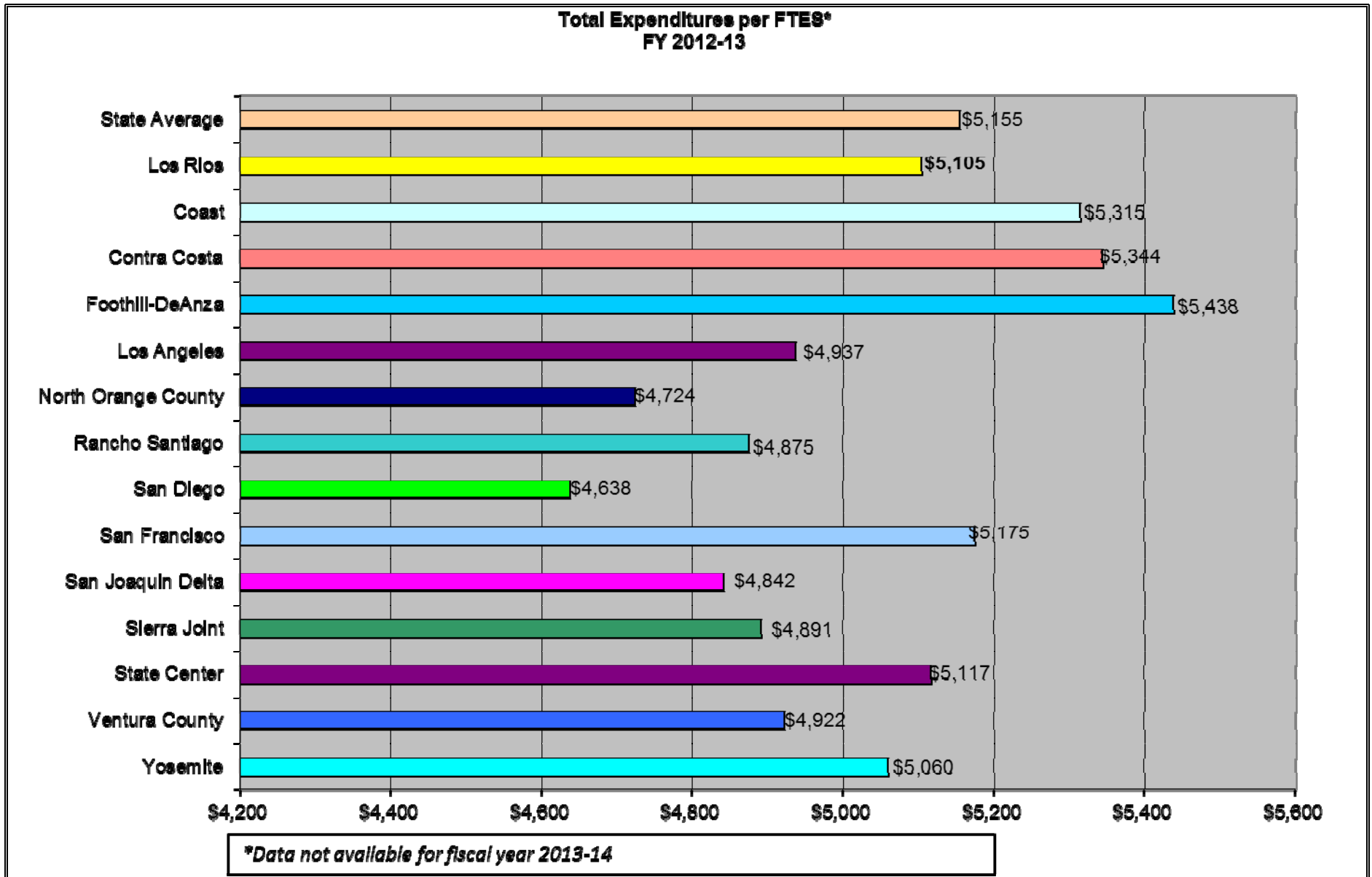
Comparative Analysis

The following pages present different financial comparisons of Los Rios relative to certain other community college districts in the State. The districts were selected either because they are neighboring districts or are comparable in terms of size.



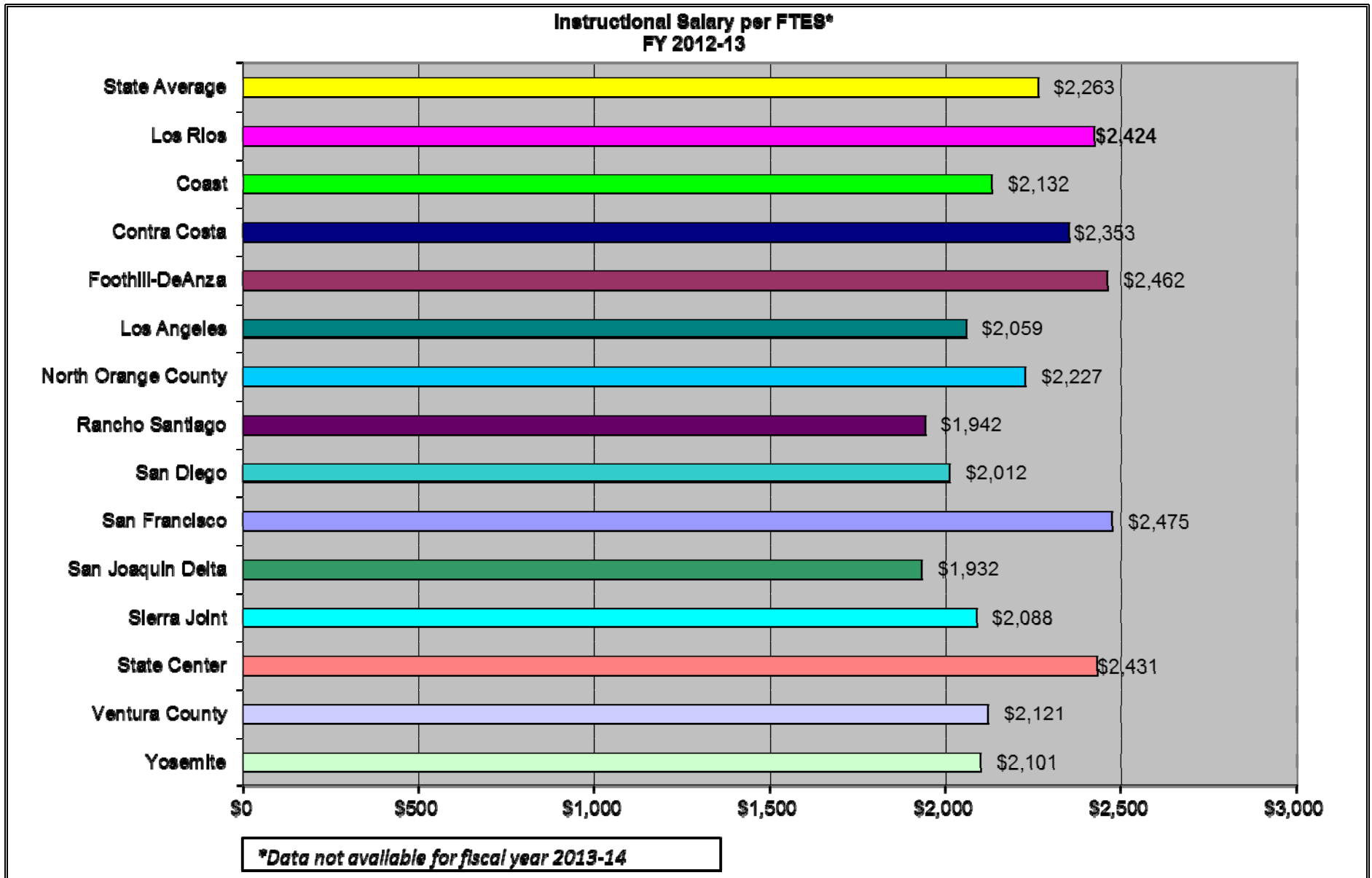


Comparative Analysis





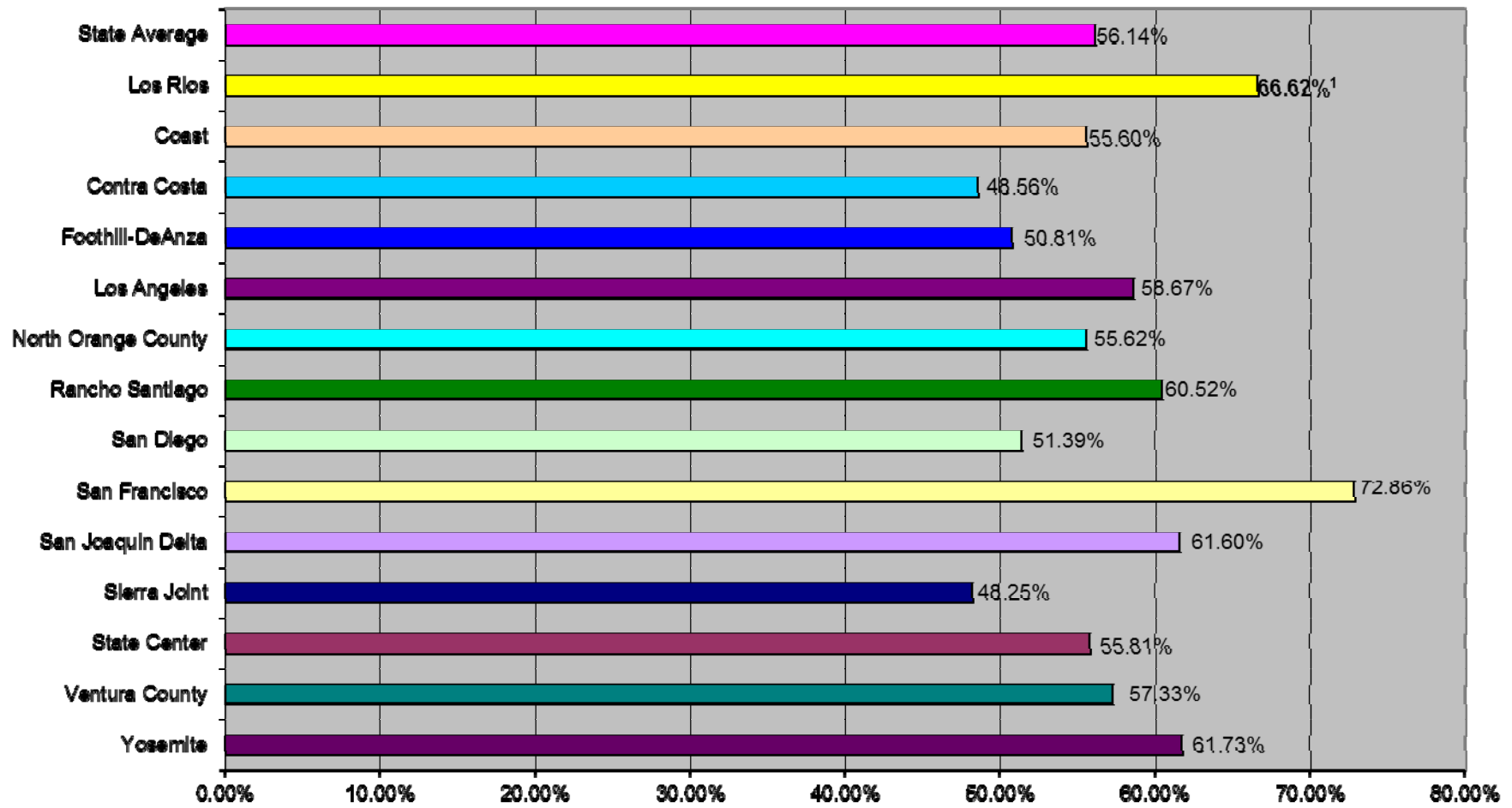
Comparative Analysis





Comparative Analysis

Full-Time/Part-Time Ratio
Fall 2014

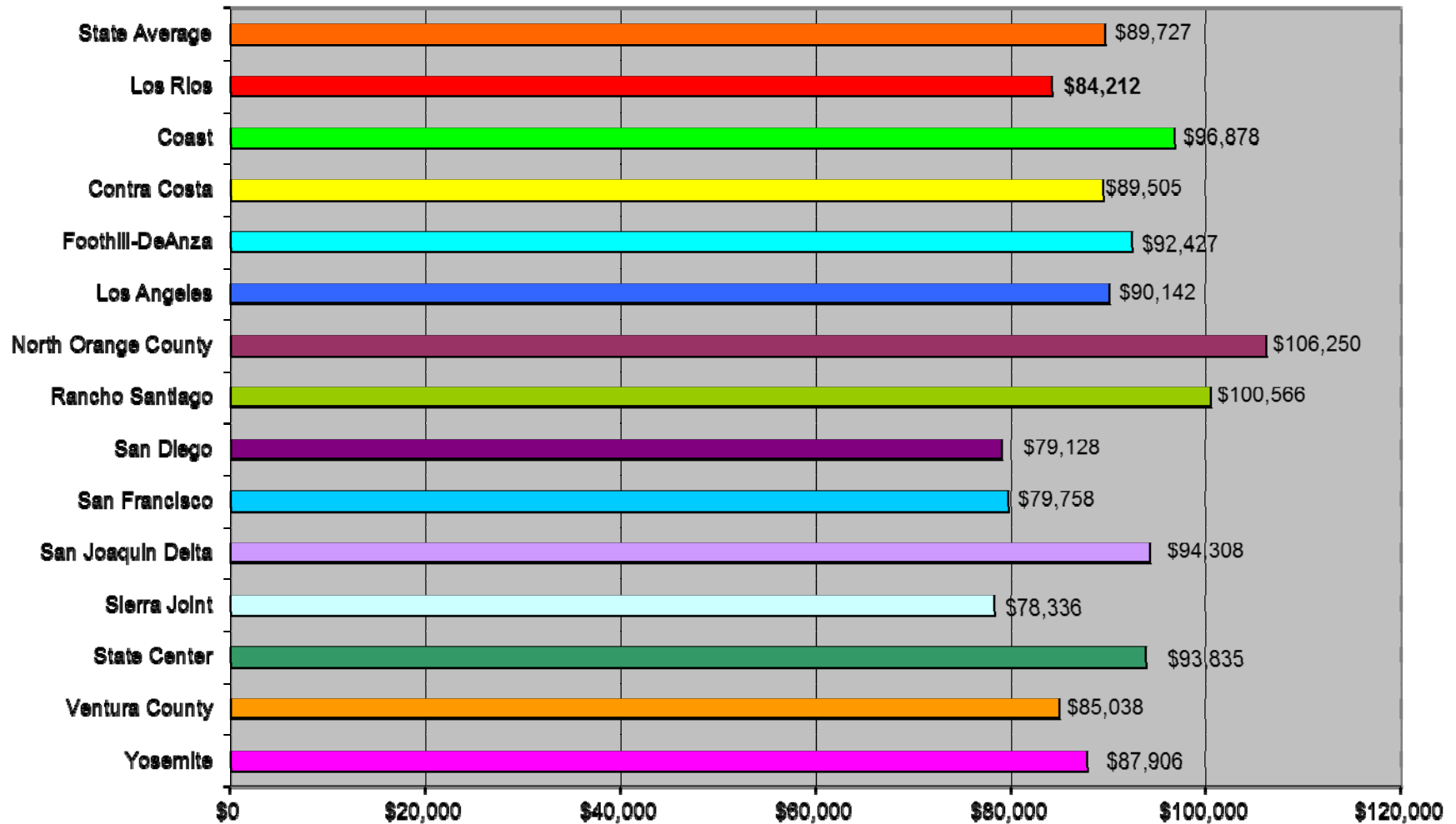


¹ Hiring of all authorized positions would yield 70%.



Comparative Analysis

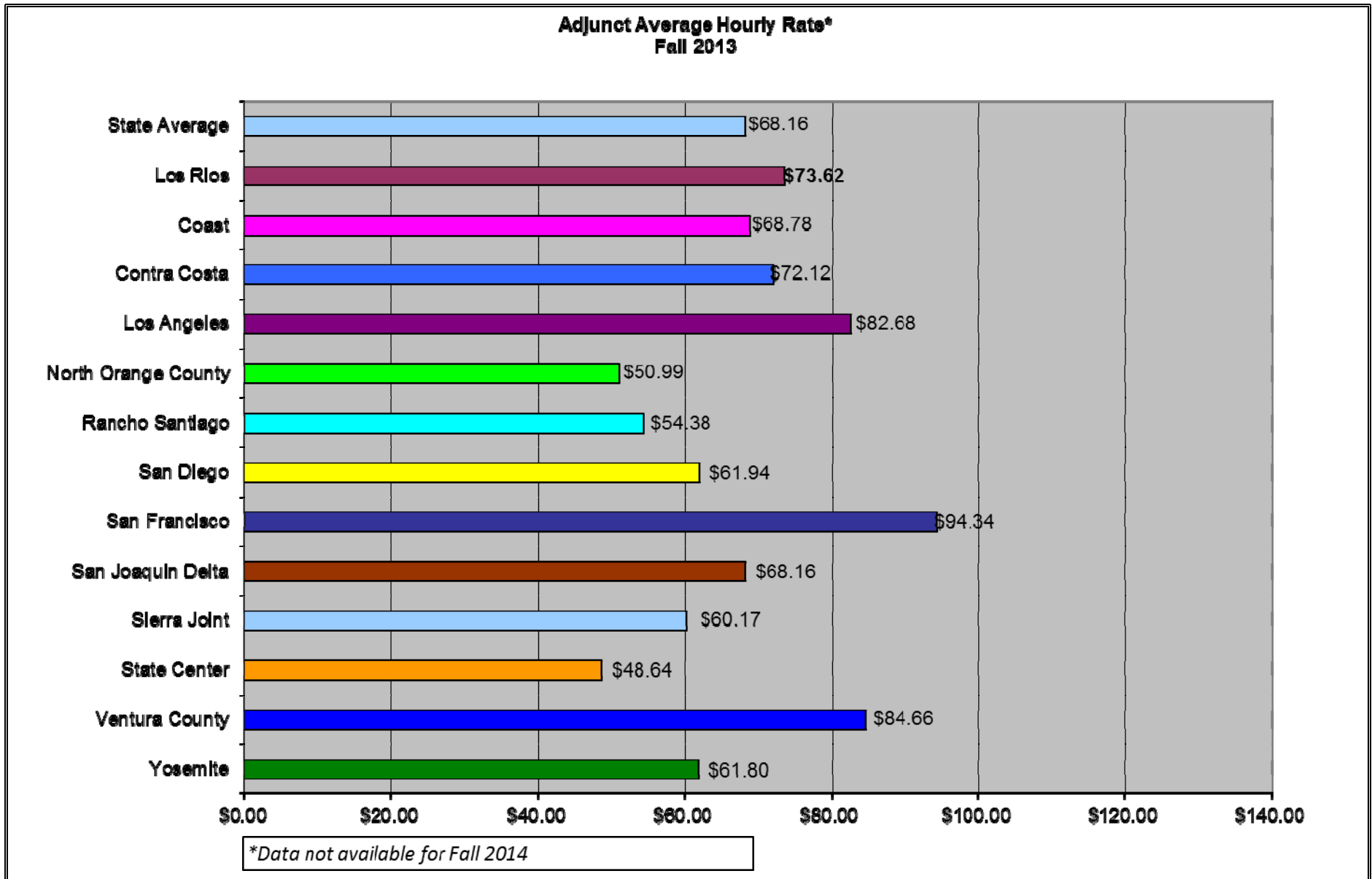
Annual Full-Time Faculty Average Salary*
Fall 2013



*Data not available for Fall 2014



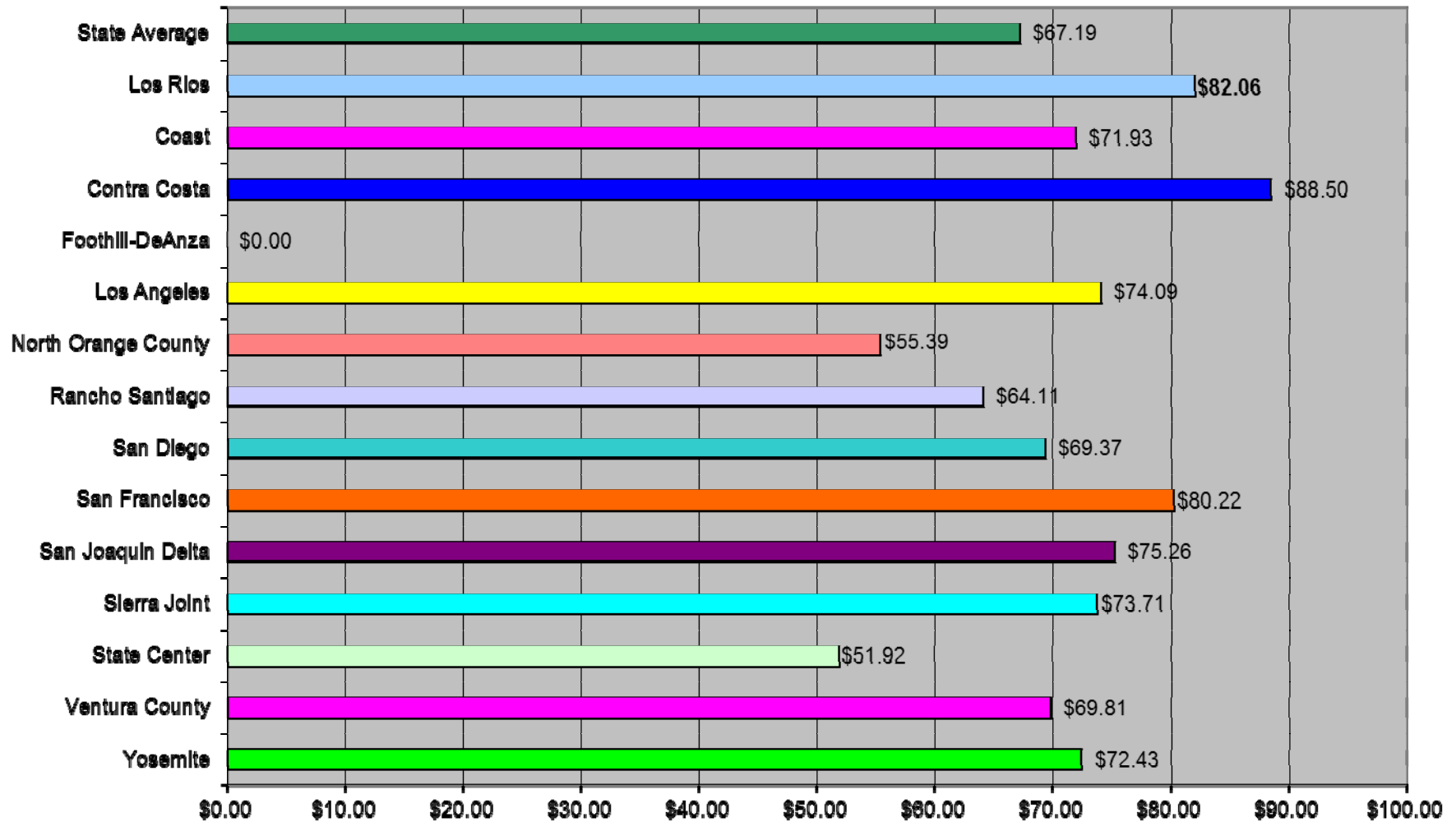
Comparative Analysis





Comparative Analysis

Overload Average Hourly Rate*
Fall 2013

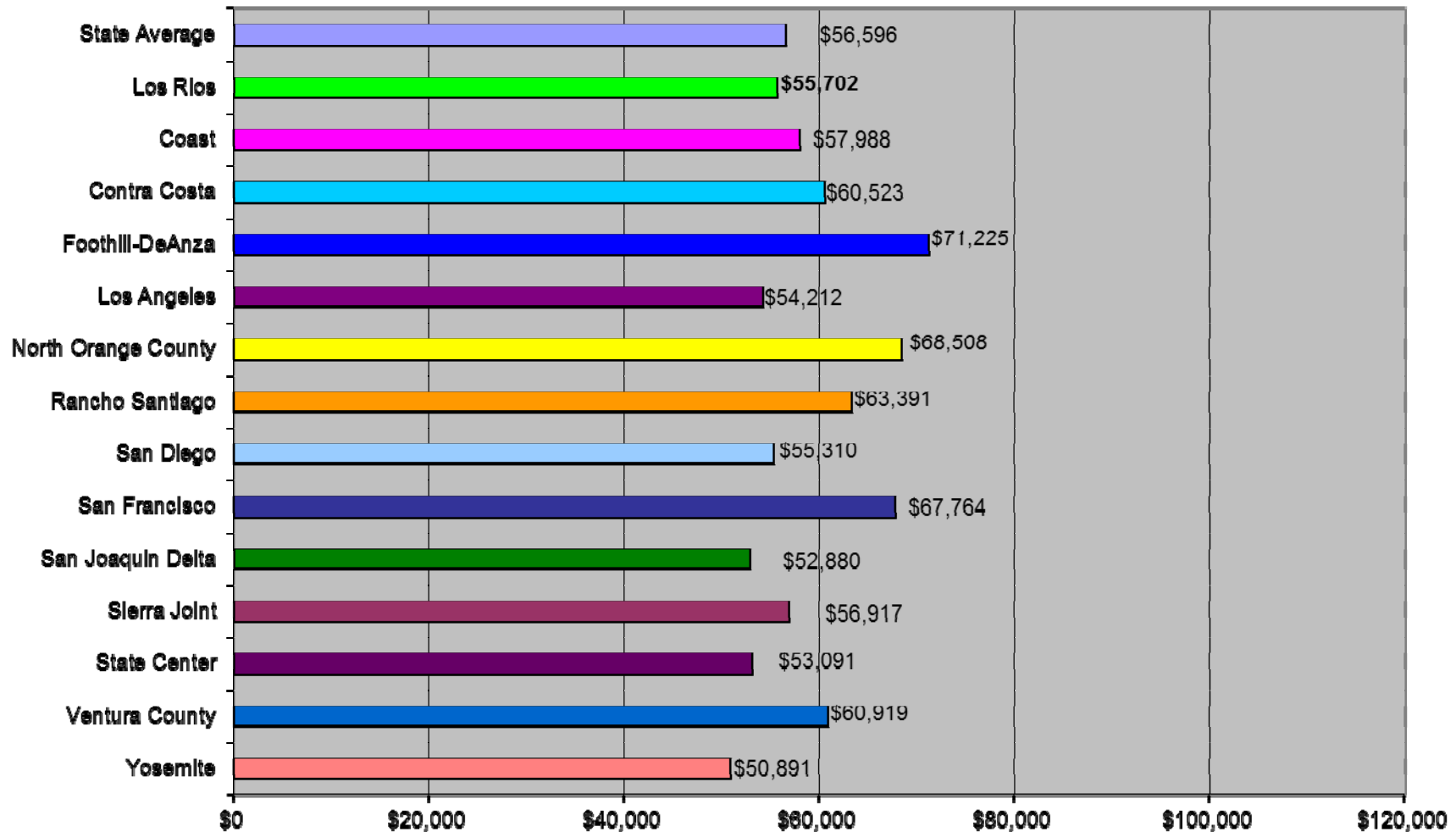


*Data not available for Fall 2014



Comparative Analysis

Annual Classified Staff Salary*
Fall 2013

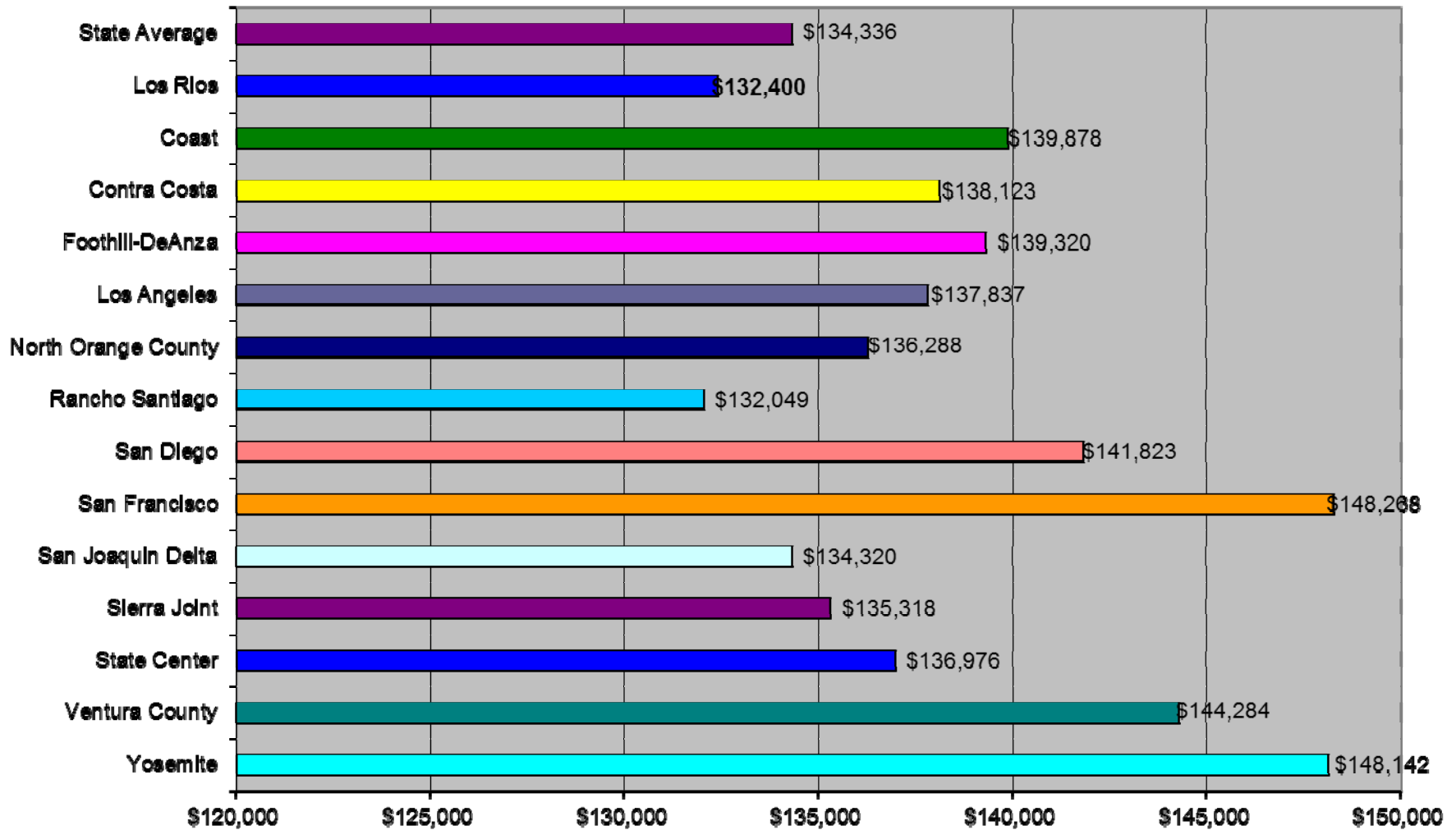


*Data not available for Fall 2014



Comparative Analysis

**Annual Certificated Administrator Salaries*
Fall 2013**

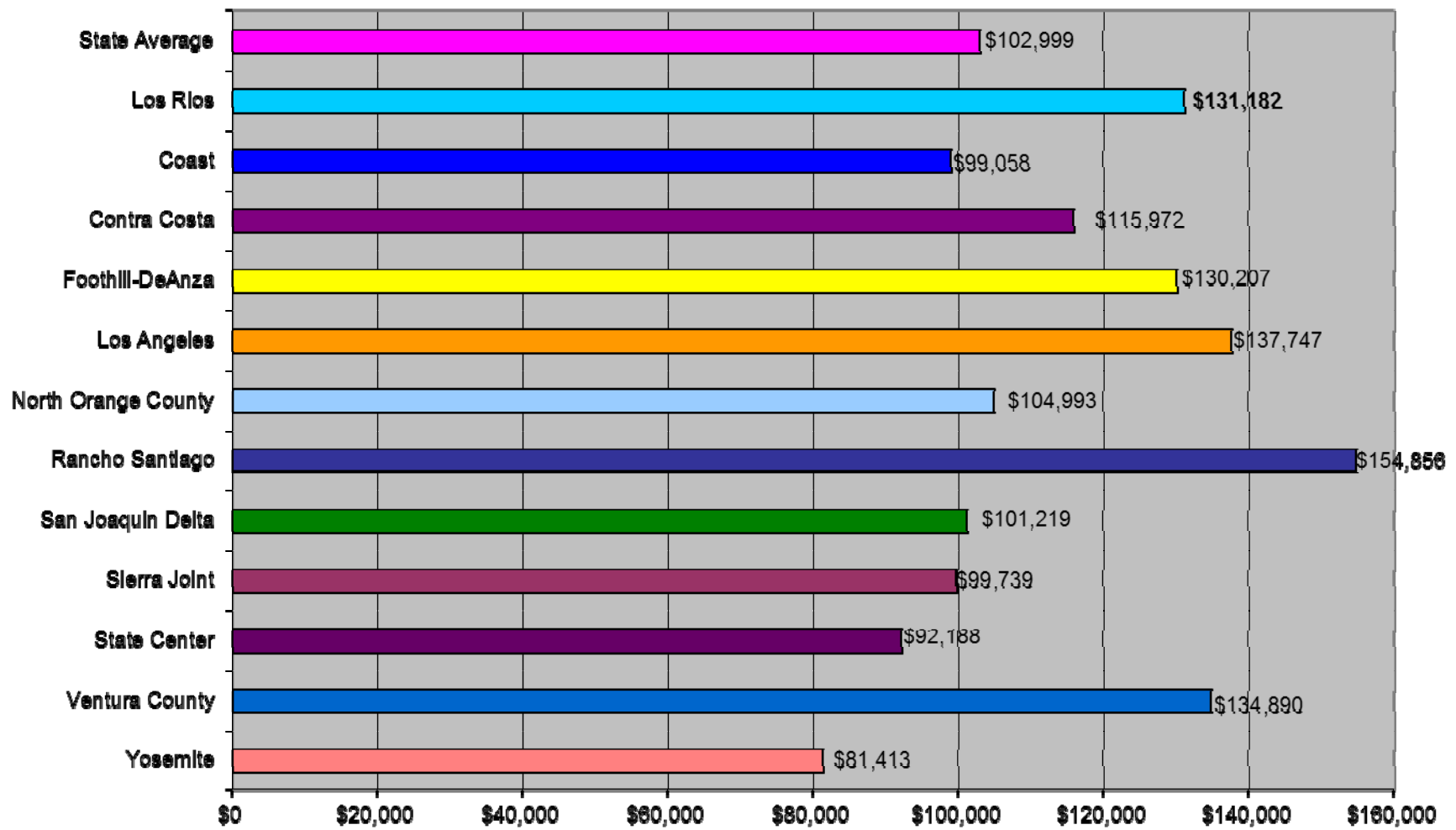


*Data not available for Fall 2014



Comparative Analysis

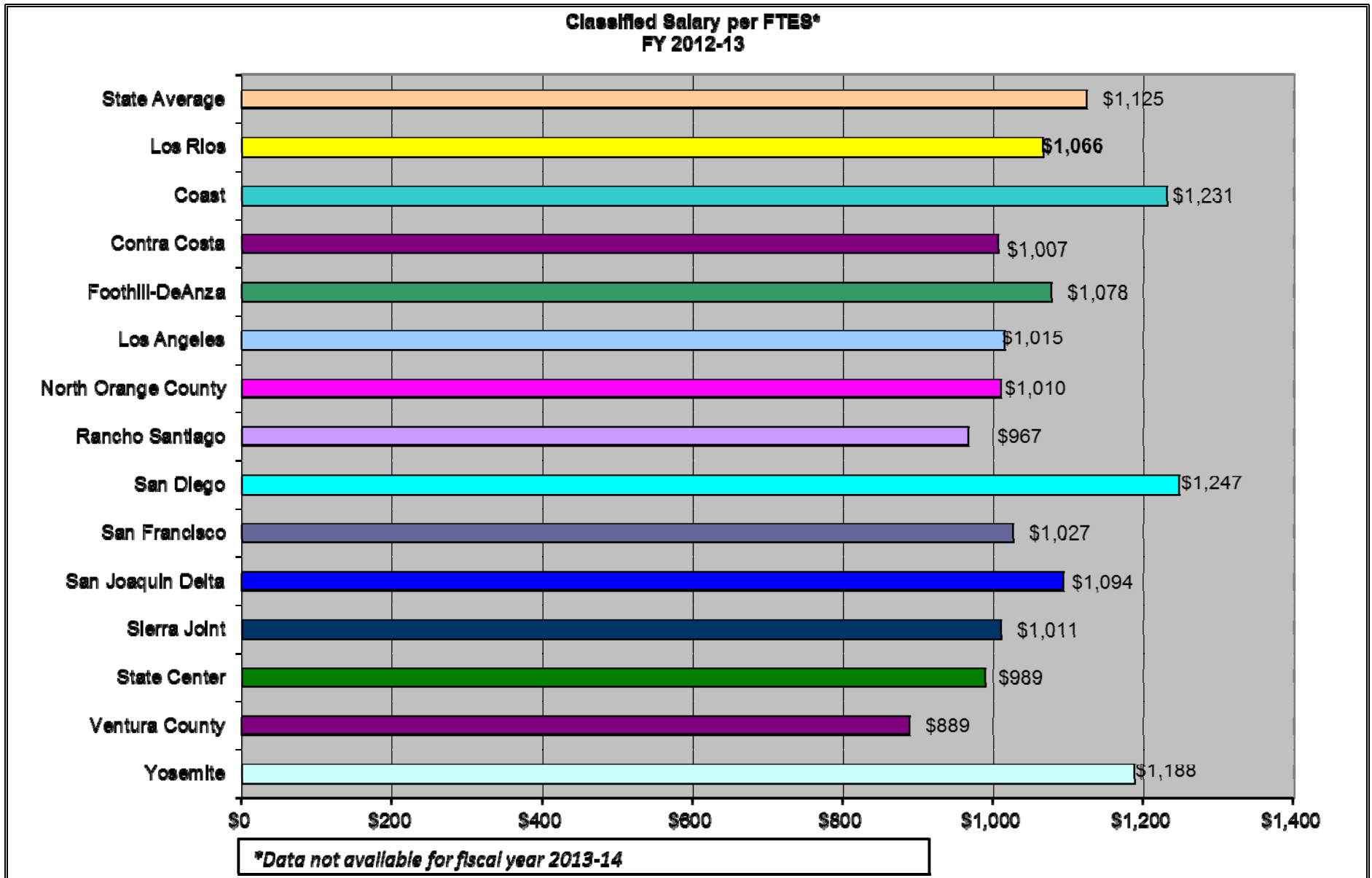
Annual Classified Administrator Salary*
Fall 2013



*Data not available for Fall 2014

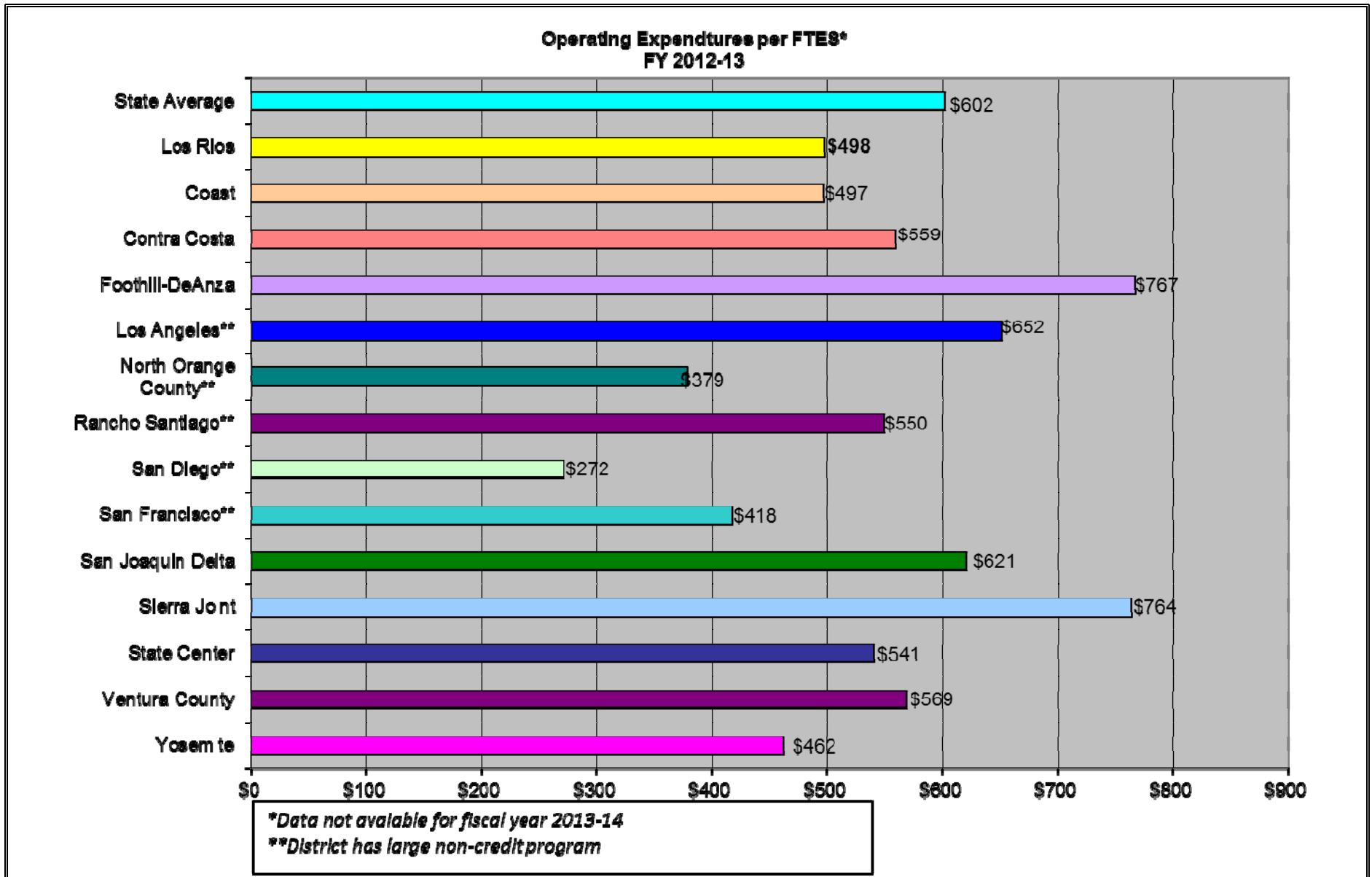


Comparative Analysis





Comparative Analysis





Glossary of Finance Terms

Account

A method of categorizing financial transactions by type such as salaries or supplies. The Budget and Accounting Manual uses the term “object code” in place of account.

Account Code

Also referred to as the budget number is a combination of the account and other information, such as department and activity, to track and report financial transactions.

Annual Financial and Budget Report (CCFS 311)

Legally prescribed report submitted to the Chancellor’s Office by October 10th for the fiscal year ended June 30th. Both actual revenue and expenditures from the year just ended and budget for the current year are reported. The 50% law report, Lottery Expenditures, Expenditures by Activity, and summarized balance sheet and fund balance information is also reported. During the year, revenue and expenditure information is submitted on a quarterly basis (311Q).

Annual Financial Statements and Supplemental Information

As legally prescribed, annually an external audit must be performed of all district funds and the report presented to the governing board no later than December 31st for the fiscal year ended June 30th.

Apportionments

Federal or state taxes distributed to community college districts or other governmental units according to certain formulas.

Apportionment Attendance Report (CCFS 320)

In addition to the CCFS 311, this is the primary financial report filed with the Chancellor’s Office. The CCFS 320 reports full-time equivalent students (FTES) by attendance type and college and is the basis for determining a district’s computational revenue.

Appropriations

Funds set aside or budgeted by the state or district for a specific time period and specific purpose.

Assessed Value

A value of land, homes or businesses set by the county assessor for property tax purposes. Market value is the cost of any newly built or purchased property or the value on March 1, 1975, or continuously owned property plus an annual increase of 2% (See Proposition 13).

Basic Allocation

In addition to funding received for FTES served, districts receive an amount for each college and official center that varies by size (FTES) and whether the district is a single or multi-college district. The basic allocation is improved each year by COLA.

Block Grant

A lump sum allocation of funds that allows the recipient some discretion in terms of the use within certain designations.

Board of Governors’ Grants (BOGG Waivers)

A provision to waive enrollment fees for low income students. Enrollment fee revenue is shown net of BOGG waivers.

Bond Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts levy a local property tax to repay debts authorized by voters.



Glossary of Finance Terms

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Capital Outlay

Expenditure for equipment, major renovation or reconstruction of existing facilities, or new facilities or sites.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Academic Personnel

Employees who hold positions for which minimum qualifications are established by the State including professors, librarians, counselors, academic administrators, and other non-classified personnel.

Classified Personnel

Employees who hold positions that do not require minimum qualifications including classroom aids, custodians, clerical personnel, maintenance, security, food services, and other non-academic personnel including non-academic administrators.

Computational Revenue

A summation of Base funding, COLA, and Growth Revenues which is then funded by State apportionment, local property taxes and student enrollment fees.

Community Services

Classes or programs offered to community members that are not for credit. Community services programs must be fully cost covering.

Consumer Price Index (CPI)

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indexes are calculated regularly for the United States, California, and some regions within California and selected cities.

Cost of Living Adjustment (COLA)

Funding provided to ensure base programs and certain categorical programs can maintain service levels as costs increase. Revenue limits are also increased by COLA. Current law ties COLAs to various indices and is based on the "Implicit Price Deflator." The amounts appropriated in a given year may not be related to inflation.

Costs, direct

Direct costs are those costs that can be identified specifically with a particular activity or project, or that can be directly assigned to such activity relatively easily with a high degree of accuracy.

Costs, indirect

Indirect costs (or overhead) in contrast with direct costs, are expenses that are incurred for purposes common to all activities, programs and projects, but which cannot be identified and charged directly without an inordinate amount of tracking and accounting. Typical indirect costs are utilities, maintenance, and payroll.

Deficits

Funding shortfalls which occur when State appropriations are insufficient to fund local district and county entitlements.

Employee Benefits

Amounts paid on behalf of employees to provide both mandated and non-mandated benefits; these amounts are over and above gross salary. While not paid directly to the employees, they are nevertheless part of the total compensation cost for employees.



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Employee Benefits (continued)

Examples include: (1) group health or life insurance payments, (2) contributions to public employees' retirement systems (3) O.A.S.D.I (Social Security) and Medicare Taxes, (4) Other post employment benefits, (5) Unemployment Insurance, (6) Long-term disability.

Encumbrances

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are received.

Enrollment

A transaction whereby a student enrolls in a course offering. Enrollments are tracked in terms of total enrollments in all course offerings and also tracked by unduplicated enrollments where each student with an enrollment record is counted only one time. Unduplicated enrollments are also referred to as headcount.

Equalization

Funding provided to equalize the rate paid per student to the same level statewide.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Faculty Obligation Number (FON)

FON is a requirement that district's maintain regular faculty positions at a given level. Each District's obligation increases annually approximately by its percentage increase in funded full-time equivalent students (FTES) in credit courses.

Fifty Percent Law

Requirement that fifty percent of district expenditures in certain categories be for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

Fiscal Year

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

Fixed Assets

Property of a permanent nature having continuing value (i.e. land, buildings, and equipment).

Full-time Equivalent Student (FTES)

An FTES is a workload measure that represents 525 class (contact) hours of student instruction activity in credit and noncredit courses. FTES is the workload measure used in the computation of state support for California community colleges.

Base FTES—the number of FTES a district must serve to receive its base funding; generally, the prior year's funded level.

Funded FTES—the number of FTES a district is funded for; in years when growth funds are allocated, it is the base FTES plus FTES funded as growth.

Actual FTES—the number of FTES reported to the State as eligible for funding.

Unfunded FTES—the difference between actual FTES and funded FTES.



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Funding Cap-the level of FTES that a district is entitled to be funded for based upon its base funding and the allocation of growth per formula. Districts may be funded beyond “cap” if not all districts earn their entitlement.

Over Cap-the term describing when a district has unfunded FTES.

Fund Balance

The net of a fund’s assets and liabilities.

Governmental Funds

General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

Child Development Fund used to account separately for operation of child development (preschool) programs.

Capital Projects Fund is used for recording the acquisition and/or construction of major capital facilities in the District.

Bond Projects exists primarily to account separately for proceeds from the sale of bonds.

Special Revenue Funds are established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

Other Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA (Education Code §§ 15125-15262, Bond Interest and Sinking Fund).

General Ledger

A group of accounts in which are recorded all transactions of a fund.

General Obligations Bond (G.O. Bonds)

Bonds for capital outlay, financed through taxes. Bond elections for a district must generally be approved by a two-thirds vote, State measures by a majority vote. Proposition 39 Bonds require a 55% approval threshold.

General Purpose Tax Rate

The District’s rate determined by statute as interpreted by the County Controller/Auditor/Tax Collector for Sacramento.

General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and is not intended to be used during the budget year.

Headcount

The unduplicated enrollment at each college of the district where each enrolled student is counted only once. *See enrollment.*

Lottery

Scratch tickets and lotto games operated by the State of California since October 1985. At least 34% of lottery proceeds are distributed per kindergarten through university student.



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Mandated Costs

Community college district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

Noncredit FTES

FTES earned in noncredit courses, generally adult education and supervised tutoring.

Non-Resident Tuition

Districts do not receive any State support for students who do not meet California residency requirements. Tuition is assessed to cover the cost of providing educational services to them. The tuition rate is set by the local governing board following Education Code requirements.

Productivity

Measures the efficiency of instructional resources. Productivity is derived by dividing average Weekly Student Contact Hours (WSCH) by total instructional full-time equivalents (FTE).

Program Based Funding

Former funding methodology for the community college system enacted under AB 1725 and subsequently replaced in fiscal year 2006-07 by SB 361.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 20 (2000)

An initiative that placed restrictions on the use of Lottery funds above the 1997-98 level received by districts. Under Prop. 20, 50% of funds received above the 1997-98 level must be used for instructional materials and/or library books.

Proposition 39 (2002)

An initiative allowing for a lower threshold, 55% of voter approval, for G.O. Bonds. Proposition 39 requires a Citizens' Bond Oversight Committee and other specific criteria to be met.

Proposition 98 (1988)

An initiative amendment passed in November 1988, entitled the Classroom Instructional Improvement and Accountability Act. Measure provides a constitutional guaranteed minimum school funding level from state revenues, a distribution of state funds above the Gann limit, and a prudent state budget reserve, and an annual report card for each public school in the state.

Public Employees' Retirement System (PERS)

State law requires regular classified employees in community college districts contribute to this retirement fund.

Reserves

Funds set aside in a community college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

Revenues

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts "in kind" are excluded as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.



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Secured Property

Property which cannot be moved, such as homes and factories.

Secured Roll

That portion of the assessed value which is stationary (i.e. land and buildings). The secured roll averages about 90% of the taxable property in a district.

Stability Funds

Amounts paid to a district that has reported a decline in FTES from the prior year. Stability funds maintain a district's base level funding during the initial year of decline. The following year, base funding is lowered to the FTES level reported in the year of decline unless the district achieves FTES to restore to its former base level.

State Apportionment

An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

State Teachers' Retirement System (STRS)

State law requires academic employees in community college districts to contribute to this retirement fund.

Student Contact Hour

The "class hour" is the basic unit of attendance for computing full-time equivalent student (FTES). It is a period of not less than 50 minutes of scheduled instruction and/or examination. For purposes of computing FTES, a class hour is commonly referred to as a "contact hour" or "Student Contact Hour" (SCH).

Subventions

Provision of assistance or financial support, usually from a higher governmental unit, for reimbursement of tax exemptions, such as Homeowners' Property Tax Exemptions.

Taxonomy of Program / Activity Codes

A method of classifying expenditures by program, such as instructional discipline, or activity, such as logistical services. General fund account codes carry a TOP or Activity code that signifies the program or activity to enable reporting amounts expended in each instructional discipline, student services, including counseling and assessment, and all support and administrative activities. Expenditures by activity are reported to the System Office on the annual 311.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit

The maximum rates of tax that a governmental unit may levy.

Tax Revenue Anticipation Notes

Short-term debt issued by districts to meet cash flow needs until tax receipts, generally property taxes are received in January and June.

Unsecured Property

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

Unsecured Roll

That portion of assessed property that is moveable.

Warrant

A written order approved by the Board drawn to pay a specified amount to a payee.